

ONEIDA COUNTY - STATE OF IDAHO  
MALAD, IDAHO  
ANNUAL FINANCIAL REPORT  
and  
COMPLIANCE REPORTS  
with  
INDEPENDENT AUDITOR'S REPORT  
For the Year Ended September 30, 2017

ONEIDA COUNTY - STATE OF IDAHO  
 BASIC FINANCIAL STATEMENTS  
 For the Year Ended September 30, 2017

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ONEIDA COUNTY - STATE OF IDAHO  
 BASIC FINANCIAL STATEMENTS  
 For the Year Ended September 30, 2017

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**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, 2017, 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, 2017, 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 March 26, 2018, 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  
March 26, 2018

## FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO  
STATEMENT OF NET POSITION  
September 30, 2017

|                                                | GOVERNMENTAL      | TOTAL<br>GOVERNMENTAL | COMPONENT        |
|------------------------------------------------|-------------------|-----------------------|------------------|
|                                                | ACTIVITIES        | ACTIVITIES            | UNIT             |
| <b>ASSETS</b>                                  |                   |                       |                  |
| Cash - County Treasurer                        | \$ 3,794,617      | \$ 3,794,617          | \$ 478,713       |
| Taxes receivable                               | 87,727            | 87,727                | -                |
| Receivables                                    | 137,978           | 137,978               | 1,587,884        |
| Internal balances                              | -                 | -                     | -                |
| Due from other governmental<br>agencies        | 540,131           | 540,131               | -                |
| Inventories                                    | -                 | -                     | 241,913          |
| Other assets                                   | 2,460             | 2,460                 | 24,654           |
| <b>Capital Assets</b>                          |                   |                       |                  |
| Land and improvements not<br>being depreciated | 60,310            | 60,310                | 79,462           |
| Construction in progress                       | 939,651           | 939,651               | -                |
| Infrastructure                                 | 298,490           | 298,490               | -                |
| Buildings                                      | 1,001,289         | 1,001,289             | 2,741,988        |
| Equipment and furniture                        | 4,014,810         | 4,014,810             | 3,067,050        |
| Buildings and equipment under capital leases   | 916,296           | 916,296               | 974,079          |
| Less: accumulated depreciation                 | (4,215,477)       | (4,215,477)           | (5,862,390)      |
| Total Capital Assets                           | 3,015,369         | 3,015,369             | 1,000,189        |
| <b>Other Assets</b>                            |                   |                       |                  |
| Unamortized service contract                   | -                 | -                     | -                |
| <b>TOTAL ASSETS</b>                            | <u>7,578,282</u>  | <u>7,578,282</u>      | <u>3,333,353</u> |
| <b>DEFERRED OUTFLOWS</b>                       |                   |                       |                  |
| Pension                                        | 136,173           | 136,173               | -                |
| Other                                          | 5,000             | 5,000                 | -                |
| <b>TOTA DEFERRED OUTFLOWS</b>                  | <u>\$ 141,173</u> | <u>\$ 141,173</u>     | <u>\$ -</u>      |

|                                       | GOVERNMENTAL<br>ACTIVITIES | TOTAL<br>GOVERNMENTAL<br>ACTIVITIES | COMPONENT<br>UNIT   |
|---------------------------------------|----------------------------|-------------------------------------|---------------------|
| <b>LIABILITIES</b>                    |                            |                                     |                     |
| Accounts payable and accrued expenses | \$ 53,787                  | \$ 53,787                           | \$ 662,163          |
| Due to other governmental agencies    | -                          | -                                   | -                   |
| <b>Long-term liabilities</b>          |                            |                                     |                     |
| <b>Due within one year</b>            |                            |                                     |                     |
| Short-term bank note payable          | -                          | -                                   | -                   |
| Bonds, capital leases and contracts   | 128,967                    | 128,967                             | 144,107             |
| Accrued interest                      | 6,076                      | 6,076                               | -                   |
| Compensated absences                  | 8,663                      | 8,663                               | 563,010             |
| <b>Due in more than one year</b>      |                            |                                     |                     |
| Bonds, capital leases and contracts   | 343,751                    | 343,751                             | 243,886             |
| Accrued interest                      | -                          | -                                   | -                   |
| Compensated absences                  | 49,094                     | 49,094                              | -                   |
| Landfill postclosure costs            | 318,851                    | 318,851                             | -                   |
| Net pension liability                 | 858,608                    | 858,608                             | -                   |
| <b>TOTAL LIABILITIES</b>              | <u>1,767,797</u>           | <u>1,767,797</u>                    | <u>1,613,166</u>    |
| <b>DEFERRED INFLOWS - Pension</b>     | <u>128,796</u>             | <u>128,796</u>                      | <u>-</u>            |
| <b>NET POSITION</b>                   |                            |                                     |                     |
| Net investment in capital assets      | 2,217,724                  | 2,217,724                           | 612,196             |
| Restricted for:                       |                            |                                     |                     |
| Capital projects                      | -                          | -                                   | -                   |
| Debt service                          | -                          | -                                   | -                   |
| Other projects                        | -                          | -                                   | -                   |
| Permanent                             | -                          | -                                   | 26,000              |
| Unrestricted                          | 3,605,138                  | 3,605,138                           | 1,081,991           |
| <b>TOTAL NET POSITION</b>             | <u>\$ 5,822,862</u>        | <u>\$ 5,822,862</u>                 | <u>\$ 1,720,187</u> |

ONEIDA COUNTY - STATE OF IDAHO  
STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2017

| FUNCTIONS/PROGRAMS                   | Expenses             | PROGRAM REVENUE         |                                          |                                        |
|--------------------------------------|----------------------|-------------------------|------------------------------------------|----------------------------------------|
|                                      |                      | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions |
| <b>Primary government</b>            |                      |                         |                                          |                                        |
| Governmental activities:             |                      |                         |                                          |                                        |
| General government                   | \$ 1,034,265         | \$ 110,476              | \$ 70,836                                | \$ -                                   |
| Public safety                        | 1,753,610            | 163,712                 | 295,715                                  | 20,000                                 |
| Public works                         | 1,346,023            | 26,642                  | 1,438,537                                | 373,889                                |
| Health, welfare and sanitation       | 541,638              | 487,129                 | 35,127                                   | -                                      |
| Culture and recreation               | 137,777              | 54,194                  | 16,949                                   | -                                      |
| Education                            | -                    | -                       | -                                        | -                                      |
| Conservation/economic development    | 88,029               | 5,561                   | 6,700                                    | -                                      |
| Interest on long-term debt           | 8,640                | -                       | -                                        | -                                      |
| <b>TOTAL GOVERNMENTAL ACTIVITIES</b> | <u>4,909,982</u>     | <u>847,714</u>          | <u>1,863,864</u>                         | <u>393,889</u>                         |
| <b>TOTAL PRIMARY GOVERNMENT</b>      | <u>\$ 4,909,982</u>  | <u>\$ 847,714</u>       | <u>\$ 1,863,864</u>                      | <u>\$ 393,889</u>                      |
| <b>Component Units</b>               |                      |                         |                                          |                                        |
| Oneida County Hospital               | \$ 10,385,897        | \$ 9,929,466            | \$ 238,751                               | \$ 120,620                             |
| <b>TOTAL COMPONENT UNITS</b>         | <u>\$ 10,385,897</u> | <u>\$ 9,929,466</u>     | <u>\$ 238,751</u>                        | <u>\$ 120,620</u>                      |

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, 2016

**NET POSITION, SEPTEMBER 30, 2017**

NET (EXPENSE) REVENUE  
AND CHANGES IN  
NET POSITION

| <u>Primary Government</u>          |                            |                            |
|------------------------------------|----------------------------|----------------------------|
| <u>Governmental<br/>Activities</u> | <u>Total</u>               | <u>Component<br/>Unit</u>  |
| \$ (852,953)                       | \$ (852,953)               |                            |
| (1,274,183)                        | (1,274,183)                |                            |
| 493,045                            | 493,045                    |                            |
| (19,382)                           | (19,382)                   |                            |
| (66,634)                           | (66,634)                   |                            |
| -                                  | -                          |                            |
| (75,768)                           | (75,768)                   |                            |
| (8,640)                            | (8,640)                    |                            |
| <u>(1,804,515)</u>                 | <u>(1,804,515)</u>         |                            |
| <u>(1,804,515)</u>                 | <u>(1,804,515)</u>         |                            |
|                                    |                            | \$ <u>(97,060)</u>         |
|                                    |                            | <u>(97,060)</u>            |
| 1,573,164                          | 1,573,164                  | -                          |
| -                                  | -                          | -                          |
| 1,849                              | 1,849                      | -                          |
| 1,179,775                          | 1,179,775                  | -                          |
| -                                  | -                          | -                          |
| -                                  | -                          | 8,207                      |
| 95,724                             | 95,724                     | 385,767                    |
| 47,788                             | 47,788                     | -                          |
| -                                  | -                          | -                          |
| <u>2,898,300</u>                   | <u>2,898,300</u>           | <u>393,974</u>             |
| 1,093,785                          | 1,093,785                  | 296,914                    |
| <u>4,729,077</u>                   | <u>4,729,077</u>           | <u>1,423,273</u>           |
| \$ <u><u>5,822,862</u></u>         | \$ <u><u>5,822,862</u></u> | \$ <u><u>1,720,187</u></u> |

ONEIDA COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
September 30, 2017

|                                                          | GENERAL<br>FUND          | ROAD AND<br>BRIDGE       | AMBULANCE                | JUSTICE<br>FUND         |
|----------------------------------------------------------|--------------------------|--------------------------|--------------------------|-------------------------|
| <b>ASSETS</b>                                            |                          |                          |                          |                         |
| Cash and cash equivalents                                | \$ 325,636               | \$ 508,346               | \$ 77,266                | \$ -                    |
| Investments                                              | -                        | -                        | -                        | -                       |
| Taxes receivable, net                                    | 25,906                   | -                        | -                        | 35,158                  |
| Due from other funds                                     | -                        | -                        | -                        | -                       |
| Receivable from other governments                        | 116,621                  | 369,544                  | 20,000                   | 19,912                  |
| Other receivables                                        | 45                       | -                        | 105,471                  | -                       |
| Inventories                                              | -                        | -                        | -                        | -                       |
| Prepaid expenses                                         | -                        | -                        | -                        | -                       |
| TOTAL ASSETS                                             | <u>468,208</u>           | <u>877,890</u>           | <u>202,737</u>           | <u>55,070</u>           |
| <b>DEFERRED OUTFLOWS</b>                                 | <u>-</u>                 | <u>5,000</u>             | <u>-</u>                 | <u>-</u>                |
| TOTAL ASSETS AND<br>DEFERRED OUTFLOWS                    | \$ <u><u>468,208</u></u> | \$ <u><u>882,890</u></u> | \$ <u><u>202,737</u></u> | \$ <u><u>55,070</u></u> |
| <b>LIABILITIES</b>                                       |                          |                          |                          |                         |
| Accounts payable                                         | \$ -                     | \$ 32,964                | \$ 20,823                | \$ -                    |
| Due to other funds                                       | -                        | -                        | -                        | -                       |
| Payable to other governments                             | -                        | -                        | -                        | -                       |
| Other payables                                           | -                        | -                        | -                        | -                       |
| TOTAL LIABILITIES                                        | <u>-</u>                 | <u>32,964</u>            | <u>20,823</u>            | <u>-</u>                |
| <b>DEFERRED INFLOWS</b>                                  |                          |                          |                          |                         |
| Revenue unavailable for use                              | <u>23,834</u>            | <u>-</u>                 | <u>94,354</u>            | <u>32,345</u>           |
| <b>FUND BALANCES</b>                                     |                          |                          |                          |                         |
| Nonspendable                                             | -                        | -                        | -                        | -                       |
| Restricted                                               | -                        | -                        | -                        | -                       |
| Assigned                                                 | -                        | 849,926                  | 87,560                   | 22,725                  |
| Unassigned                                               | <u>444,374</u>           | <u>-</u>                 | <u>-</u>                 | <u>-</u>                |
| TOTAL FUND BALANCES                                      | <u>444,374</u>           | <u>849,926</u>           | <u>87,560</u>            | <u>22,725</u>           |
| TOTAL LIABILITIES, DEFERRED INFLOWS<br>AND FUND BALANCES | \$ <u><u>468,208</u></u> | \$ <u><u>882,890</u></u> | \$ <u><u>202,737</u></u> | \$ <u><u>55,070</u></u> |

| <u>SOLID<br/>WASTE</u> | <u>PAYMENT<br/>IN LIEU<br/>OF TAXES</u> | <u>OTHER<br/>GOVERNMENTAL<br/>FUNDS</u> | <u>TOTAL<br/>GOVERNMENTAL<br/>FUNDS</u> |
|------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|
| \$ 301,882             | \$ 1,943,231                            | \$ 638,256                              | \$ 3,794,617                            |
| -                      | -                                       | -                                       | -                                       |
| -                      | -                                       | 27,524                                  | 88,588                                  |
| -                      | -                                       | -                                       | -                                       |
| -                      | -                                       | 14,054                                  | 540,131                                 |
| 31,515                 | -                                       | 86                                      | 137,117                                 |
| -                      | -                                       | -                                       | -                                       |
| -                      | -                                       | 2,460                                   | 2,460                                   |
| <u>333,397</u>         | <u>1,943,231</u>                        | <u>682,380</u>                          | <u>4,562,913</u>                        |
| <u>-</u>               | <u>-</u>                                | <u>-</u>                                | <u>5,000</u>                            |
| <u>\$ 333,397</u>      | <u>\$ 1,943,231</u>                     | <u>\$ 682,380</u>                       | <u>\$ 4,567,913</u>                     |
| \$ -                   | \$ -                                    | \$ -                                    | \$ 53,787                               |
| -                      | -                                       | -                                       | -                                       |
| -                      | -                                       | -                                       | -                                       |
| -                      | -                                       | -                                       | -                                       |
| <u>-</u>               | <u>-</u>                                | <u>-</u>                                | <u>53,787</u>                           |
| <u>29,778</u>          | <u>-</u>                                | <u>25,322</u>                           | <u>205,633</u>                          |
| -                      | -                                       | -                                       | -                                       |
| -                      | -                                       | -                                       | -                                       |
| 303,619                | 1,943,231                               | 659,488                                 | 3,866,549                               |
| -                      | -                                       | (2,430)                                 | 441,944                                 |
| <u>303,619</u>         | <u>1,943,231</u>                        | <u>657,058</u>                          | <u>4,308,493</u>                        |
| <u>\$ 333,397</u>      | <u>\$ 1,943,231</u>                     | <u>\$ 682,380</u>                       | <u>\$ 4,567,913</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, 2017

|                                         |    |           |
|-----------------------------------------|----|-----------|
| Total fund balance, governmental funds: | \$ | 4,308,493 |
|-----------------------------------------|----|-----------|

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

|                                                                                                                                                                                                                                       |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position. | 3,015,369 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|

|                                                                                                                                                                                                                                                             |         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| 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. | 205,633 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|

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. | 136,173   |
| Deferred inflows associated with the net pension liability.  | (128,796) |
| Net pension liability.                                       | (858,608) |

|                                                                                                                                                                                                                                                                                                                       |           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 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. | (855,402) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|

|                                                                           |    |                  |
|---------------------------------------------------------------------------|----|------------------|
| Net position of governmental activities in the Statement of Net Position: | \$ | <u>5,822,862</u> |
|---------------------------------------------------------------------------|----|------------------|

**ONEIDA COUNTY - STATE OF IDAHO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
For the Year Ended September 30, 2017

|                                                      | <u>GENERAL<br/>FUND</u> | <u>ROAD AND<br/>BRIDGE</u> | <u>AMBULANCE</u> | <u>JUSTICE<br/>FUND</u> |
|------------------------------------------------------|-------------------------|----------------------------|------------------|-------------------------|
| <b>REVENUES</b>                                      |                         |                            |                  |                         |
| Property taxes                                       | \$ 411,074              | \$ -                       | \$ -             | \$ 625,308              |
| Fees and fines                                       | -                       | -                          | -                | -                       |
| Licenses and permits                                 | 30,219                  | 200                        | -                | 761                     |
| Intergovernmental                                    | 989,792                 | 1,812,426                  | 20,000           | 412,625                 |
| Charges for services                                 | 78,940                  | 23,271                     | 94,445           | 17,493                  |
| Investment earnings                                  | -                       | -                          | -                | -                       |
| Miscellaneous                                        | <u>25,086</u>           | <u>15,662</u>              | <u>589</u>       | <u>37,982</u>           |
| <b>TOTAL REVENUE</b>                                 | <u>1,535,111</u>        | <u>1,851,559</u>           | <u>115,034</u>   | <u>1,094,169</u>        |
| <b>EXPENDITURES</b>                                  |                         |                            |                  |                         |
| General government                                   | 863,863                 | -                          | -                | -                       |
| Public safety                                        | 34,276                  | -                          | 90,571           | 1,283,054               |
| Public works                                         | -                       | 1,187,599                  | -                | -                       |
| Health, welfare and sanitation                       | 46,045                  | -                          | -                | -                       |
| Culture and recreation                               | -                       | -                          | -                | -                       |
| Education                                            | -                       | -                          | -                | -                       |
| Conservation/economic development                    | -                       | -                          | -                | -                       |
| Debt Service:                                        |                         |                            |                  |                         |
| Principal                                            | -                       | 266,719                    | -                | 19,447                  |
| Interest and other charges                           | -                       | 9,042                      | -                | 1,016                   |
| Capital outlay                                       | <u>-</u>                | <u>607,506</u>             | <u>74,324</u>    | <u>42,473</u>           |
| <b>TOTAL EXPENDITURES</b>                            | <u>944,184</u>          | <u>2,070,866</u>           | <u>164,895</u>   | <u>1,345,990</u>        |
| Excess (deficiency) of revenues<br>over expenditures | 590,927                 | (219,307)                  | (49,861)         | (251,821)               |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                         |                            |                  |                         |
| Proceeds from long-term debt, net                    | -                       | 264,190                    | -                | -                       |
| Other sources                                        | 12,500                  | -                          | -                | -                       |
| Transfers in                                         | -                       | -                          | -                | 218,008                 |
| Transfers out                                        | <u>(2,201,744)</u>      | <u>-</u>                   | <u>-</u>         | <u>-</u>                |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>      | <u>(2,189,244)</u>      | <u>264,190</u>             | <u>-</u>         | <u>218,008</u>          |
| <b>SPECIAL ITEMS</b>                                 |                         |                            |                  |                         |
| Proceeds from sale of assets                         | <u>-</u>                | <u>177,112</u>             | <u>-</u>         | <u>-</u>                |
| Net change in fund balances                          | (1,598,317)             | 221,995                    | (49,861)         | (33,813)                |
| Fund Balances, October 1, 2016                       | <u>2,042,691</u>        | <u>627,931</u>             | <u>137,421</u>   | <u>56,538</u>           |
| <b>FUND BALANCES, SEPTEMBER 30, 2017</b>             | <u>\$ 444,374</u>       | <u>\$ 849,926</u>          | <u>\$ 87,560</u> | <u>\$ 22,725</u>        |

| <u>SOLID<br/>WASTE</u> | <u>PAYMENT<br/>IN LIEU<br/>OF TAXES</u> | <u>OTHER<br/>GOVERNMENTAL<br/>FUNDS</u> | <u>TOTAL<br/>GOVERNMENTAL<br/>FUNDS</u> |
|------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|
| \$ 4,043               | \$ -                                    | \$ 516,211                              | \$ 1,556,636                            |
| -                      | -                                       | -                                       | -                                       |
| -                      | -                                       | -                                       | 31,180                                  |
| -                      | -                                       | 195,297                                 | 3,430,140                               |
| 383,549                | -                                       | 164,856                                 | 762,554                                 |
| -                      | -                                       | -                                       | -                                       |
| -                      | -                                       | 27,046                                  | 106,365                                 |
| <u>387,592</u>         | <u>-</u>                                | <u>903,410</u>                          | <u>5,886,875</u>                        |
| -                      | -                                       | 165,097                                 | 1,028,960                               |
| -                      | -                                       | 247,814                                 | 1,655,715                               |
| -                      | -                                       | 9,329                                   | 1,196,928                               |
| 254,318                | -                                       | 247,490                                 | 547,853                                 |
| -                      | -                                       | 141,557                                 | 141,557                                 |
| -                      | -                                       | -                                       | -                                       |
| -                      | -                                       | 85,499                                  | 85,499                                  |
| 19,982                 | -                                       | -                                       | 306,148                                 |
| 1,242                  | -                                       | -                                       | 11,300                                  |
| 12,500                 | -                                       | 53,058                                  | 789,861                                 |
| <u>288,042</u>         | <u>-</u>                                | <u>949,844</u>                          | <u>5,763,821</u>                        |
| 99,550                 | -                                       | (46,434)                                | 123,054                                 |
| -                      | -                                       | -                                       | 264,190                                 |
| -                      | -                                       | -                                       | 12,500                                  |
| -                      | 2,201,744                               | 40,505                                  | 2,460,257                               |
| <u>-</u>               | <u>(258,513)</u>                        | <u>-</u>                                | <u>(2,460,257)</u>                      |
| -                      | 1,943,231                               | 40,505                                  | 276,690                                 |
| <u>-</u>               | <u>-</u>                                | <u>-</u>                                | <u>177,112</u>                          |
| 99,550                 | 1,943,231                               | (5,929)                                 | 576,856                                 |
| 204,069                | -                                       | 662,987                                 | 3,731,637                               |
| <u>\$ 303,619</u>      | <u>\$ 1,943,231</u>                     | <u>\$ 657,058</u>                       | <u>\$ 4,308,493</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, 2017

Net change in fund balances - total governmental funds: \$ 576,856

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 \$789,861 and depreciation of \$330,642 in the current period. 459,219

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. (129,324)

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. 41,958

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. 56,922

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: 2,660  
Net change in accrued landfill postclosure costs: 11,000  
Net change in pension expense not reflected in the governmental funds: 61,608

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. 12,886

Change in net position of governmental activities: \$ 1,093,785

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, 2017

|                                                     |                            |
|-----------------------------------------------------|----------------------------|
| <b>OPERATING REVENUES</b>                           |                            |
| Net patient service revenue                         | \$ 9,929,466               |
| Other revenue                                       | <u>533,928</u>             |
| TOTAL OPERATING REVENUES                            | <u>10,463,394</u>          |
| <b>OPERATING EXPENSES</b>                           |                            |
| Salaries and benefits                               | 5,758,744                  |
| Professional fees                                   | 2,354,039                  |
| Supplies                                            | 1,085,504                  |
| Insurance                                           | 31,539                     |
| Utilities                                           | 120,080                    |
| Repairs and maintenance                             | 277,685                    |
| Rent                                                | 46,972                     |
| Miscellaneous                                       | 184,704                    |
| Depreciation and amortization                       | 349,915                    |
| Travel, dues and education                          | <u>144,084</u>             |
| TOTAL OPERATING EXPENSES                            | <u>10,353,266</u>          |
| INCOME (LOSS) FROM OPERATIONS                       | <u>110,128</u>             |
| <b>NON-OPERATING INCOME (EXPENSES)</b>              |                            |
| Investment income                                   | 113                        |
| Interest                                            | (32,631)                   |
| Capital grants                                      | 120,620                    |
| CMS Medicare HER Incentive program income (expense) | -                          |
| Contributions                                       | 98,684                     |
| Loss from sale of assets                            | -                          |
| Property tax                                        | <u>-</u>                   |
| TOTAL NON-OPERATING INCOME (EXPENSES)               | <u>186,786</u>             |
| Change in net position                              | 296,914                    |
| Net Position - July 1, 2016                         | <u>1,423,273</u>           |
| <b>NET POSITION - June 30, 2017</b>                 | <u><u>\$ 1,720,187</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, 2017**

**CASH FLOWS FROM OPERATING ACTIVITIES**

|                                              |                |
|----------------------------------------------|----------------|
| Cash received from and on behalf of patients | \$ 9,829,877   |
| Cash paid to suppliers                       | (4,128,289)    |
| Cash paid to employees                       | (5,751,618)    |
| Other cash receipts                          | <u>396,625</u> |

|                                                  |                |
|--------------------------------------------------|----------------|
| Net cash provided (used) by operating activities | <u>346,595</u> |
|--------------------------------------------------|----------------|

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

|                                           |               |
|-------------------------------------------|---------------|
| Property taxes                            | -             |
| Proceeds from bank line of credit         | -             |
| CMS Medicare EHR Incentive Program income | -             |
| Noncapital grants and contributions       | <u>98,684</u> |

|                                                             |               |
|-------------------------------------------------------------|---------------|
| Net cash provided (used) by noncapital financing activities | <u>98,684</u> |
|-------------------------------------------------------------|---------------|

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

|                                                  |                  |
|--------------------------------------------------|------------------|
| Capital grants and contributions                 | 120,620          |
| Proceeds from long-term capital lease obligation | -                |
| Principal paid on long-term debt                 | (136,041)        |
| Interest paid on long-term debt                  | (32,631)         |
| Purchase of capital assets                       | <u>(260,481)</u> |

|                                                                      |           |
|----------------------------------------------------------------------|-----------|
| Net cash provided (used) by capital and related financing activities | (308,533) |
|----------------------------------------------------------------------|-----------|

**CASH FLOWS FROM INVESTING ACTIVITIES**

|                                       |              |
|---------------------------------------|--------------|
| Interest and dividends on investments | <u>3,343</u> |
|---------------------------------------|--------------|

|                                                  |              |
|--------------------------------------------------|--------------|
| Net cash provided (used) by investing activities | <u>3,343</u> |
|--------------------------------------------------|--------------|

|                                                             |                |
|-------------------------------------------------------------|----------------|
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b> | <b>140,089</b> |
|-------------------------------------------------------------|----------------|

|                                                |                       |
|------------------------------------------------|-----------------------|
| <b>CASH AND CASH EQUIVALENTS, JULY 1, 2016</b> | <b><u>338,624</u></b> |
|------------------------------------------------|-----------------------|

|                                                 |                                 |
|-------------------------------------------------|---------------------------------|
| <b>CASH AND CASH EQUIVALENTS, JUNE 30, 2017</b> | <b>\$ <u><u>478,713</u></u></b> |
|-------------------------------------------------|---------------------------------|

**RECONCILIATION OF INCOME FROM OPERATIONS TO  
NET CASH PROVIDED BY OPERATING ACTIVITIES**

|                                                                                                  |    |                |
|--------------------------------------------------------------------------------------------------|----|----------------|
| Income (loss) from operations                                                                    | \$ | 110,128        |
| Adjustments to reconcile income from operations<br>to net cash provided by operating activities: |    |                |
| Amortization of service contract                                                                 |    | -              |
| Depreciation and amortization                                                                    |    | 349,915        |
| Provision for bad debts                                                                          |    | 295,960        |
| Change in assets:                                                                                |    |                |
| Patient accounts receivable                                                                      |    | (435,973)      |
| CMS Medicare estimated settlement receivable                                                     |    | 40,424         |
| Inventory of supplies                                                                            |    | 9,874          |
| Prepaid expenses                                                                                 |    | 1,601          |
| Other current assets                                                                             |    | (3,523)        |
| Change in liabilities:                                                                           |    |                |
| Accounts payable                                                                                 |    | (28,937)       |
| Accrued compensation and related liabilities                                                     |    | 7,126          |
| Estimated third-party payor settlements payable                                                  |    | -              |
| Net cash provided by operating activities                                                        | \$ | <u>346,595</u> |

ONEIDA COUNTY - STATE OF IDAHO  
STATEMENT OF FIDUCIARY NET POSITION  
September 30, 2017

|                                       | PRIVATE<br>PURPOSE<br>TRUST FUNDS | AGENCY<br>FUNDS |
|---------------------------------------|-----------------------------------|-----------------|
| <b>ASSETS</b>                         |                                   |                 |
| Cash                                  | \$ 134,313                        | \$ 1,778        |
| Receivables                           | -                                 | 86,713          |
|                                       | <u>134,313</u>                    | <u>88,491</u>   |
| <b>TOTAL ASSETS</b>                   | <u>134,313</u>                    | <u>88,491</u>   |
| <b>LIABILITIES</b>                    |                                   |                 |
| Negative cash                         | 26,469                            | -               |
| Accounts payable and accrued expenses | -                                 | -               |
| Payable to other funds                | -                                 | -               |
| Payable to the State of Idaho         | -                                 | 1,778           |
| Payable to taxing districts           | -                                 | 86,713          |
|                                       | <u>26,469</u>                     | <u>88,491</u>   |
| <b>TOTAL LIABILITIES</b>              | <u>26,469</u>                     | <u>88,491</u>   |
| <b>NET POSITION</b>                   | \$ <u>107,844</u>                 | \$ <u>-</u>     |

ONEIDA COUNTY - STATE OF IDAHO  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 For the Year Ended September 30, 2017

|                                  | PRIVATE PURPOSE<br>TRUST FUNDS |
|----------------------------------|--------------------------------|
| <b>ADDITIONS</b>                 |                                |
| Taxes                            | \$ -                           |
| Licenses and permits             | -                              |
| Intergovernmental revenues       | 603,649                        |
| Charges in services              | -                              |
| Fines and forfeitures            | -                              |
| Investment interest              | -                              |
| Miscellaneous and contributions  | 48,419                         |
| Transfers from other funds       | -                              |
|                                  | <hr/>                          |
| TOTAL ADDITIONS                  | 652,068                        |
|                                  | <hr/>                          |
| <b>DEDUCTIONS</b>                |                                |
| Trust operating expenses         | 667,431                        |
| Transfers to other funds         | -                              |
|                                  | <hr/>                          |
| TOTAL DEDUCTIONS                 | 667,431                        |
|                                  | <hr/>                          |
| Change in net position           | (15,363)                       |
| NET POSITION, OCTOBER 1, 2016    | 123,207                        |
|                                  | <hr/>                          |
| NET POSITION, SEPTEMBER 30, 2017 | \$ <u>107,844</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, 2017**

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ONEIDA COUNTY - STATE OF IDAHO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2017

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 Oneida County Hospital. 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 is exempt from federal income tax pursuant to Internal Revenue Code Section 115. It is also exempt from state income tax filing requirements. 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.

ONEIDA COUNTY - STATE OF IDAHO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. COMPONENT UNIT – ONEIDA COUNTY HOSPITAL (Continued)

Oneida County Hospital Foundation (the Foundation), a component unit of Oneida County Hospital, is organized as an Idaho nonprofit corporation and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Foundation was organized to solicit and accept charitable contributions in order to provide support to the Hospital. The financial information of the foundation is included in the financial information of the Hospital, with the detailed financial information of the Foundation reported in the footnotes to the financial statements of the Hospital.

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.

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.

ONEIDA COUNTY - STATE OF IDAHO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.
- **Solid Waste** - This fund accounts for the transfer of solid waste and landfill operations of the County. It is funded primarily from user fees.
- **Payment in Lieu of Taxes** - This fund accounts for general expenditures of the County. It is funded primarily by payments in lieu of taxes received from the U.S. Department of the Interior.

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.

ONEIDA COUNTY - STATE OF IDAHO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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.

ONEIDA COUNTY - STATE OF IDAHO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2017 are classified as revenue unavailable for use in the fund financial statements.

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.

ONEIDA COUNTY - STATE OF IDAHO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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.

ONEIDA COUNTY - STATE OF IDAHO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Nonspendable and Spendable Fund Balances

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

F. BUDGETS AND BUDGETARY ACCOUNTING

The Idaho Constitution and the Idaho Department of Revenue and Taxation prescribe the budget process and procedures for governmental subdivisions. 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.
- 4) Open hearings to permit taxpayer input before such budgets are formally adopted.

ONEIDA COUNTY - STATE OF IDAHO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. BUDGETS AND BUDGETARY ACCOUNTING (Continued)

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, 2017, unrecorded fund liabilities included approximately \$57,757 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, 2017

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 2017, 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, 2017, totaled \$3,904,239 of which \$3,904,239 represented demand deposits. Of the total deposits, \$3,794,617 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 \$3,904,239 and the bank balance was \$4,235,300. Of this amount, \$3,735,300 was not covered by FDIC insurance.

**ONEIDA COUNTY - STATE OF IDAHO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended September 30, 2017**

**3. CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2017 was as follows:

| <b><u>Governmental Activities</u></b>        | Balance<br>10-01-2016 | Additions  | Deletions    | Balance<br>09-30-2017 |
|----------------------------------------------|-----------------------|------------|--------------|-----------------------|
| Capital assets, not being depreciated        |                       |            |              |                       |
| Land                                         | \$ 60,310             | \$ -       | \$ -         | \$ 60,310             |
| Construction in process                      | 596,335               | 343,316    | -            | 939,651               |
| Total capital assets, not being depreciated  | 656,645               | 343,316    | -            | 999,961               |
| Capital assets, being depreciated            |                       |            |              |                       |
| Infrastructure                               | 298,490               | -          | -            | 298,490               |
| Buildings and improvements                   | 1,001,289             | -          | -            | 1,001,289             |
| Machinery and equipment                      | 3,760,164             | 254,646    | -            | 4,014,810             |
| Buildings and improvements – leased          | -                     | -          | -            | -                     |
| Machinery and equipment – leased             | 983,045               | 264,190    | (330,939)    | 916,296               |
| Total capital assets, being depreciated      | 6,042,988             | 518,836    | (330,939)    | 6,230,885             |
| Less accumulated depreciation for            |                       |            |              |                       |
| Infrastructure                               | (11,940)              | (5,970)    | -            | (17,910)              |
| Buildings and improvements                   | (529,392)             | (21,225)   | -            | (550,617)             |
| Machinery and equipment                      | (3,472,827)           | (303,447)  | 129,324      | (3,646,950)           |
| Total accumulated depreciation               | (4,014,159)           | (330,642)  | 129,324      | (4,215,477)           |
| Total capital assets, being depreciated, net | 2,028,829             | 188,194    | (201,615)    | 2,015,408             |
| Governmental activity, capital assets, net   | \$ 2,685,474          | \$ 531,510 | \$ (201,615) | \$ 3,015,369          |

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

|                                       |            |
|---------------------------------------|------------|
| <b><u>Governmental activities</u></b> |            |
| General government                    | \$ 19,845  |
| Public safety                         | 97,634     |
| Public works                          | 149,095    |
| Health, welfare and sanitation        | 44,495     |
| Culture and recreation                | 17,043     |
| Conservation and economic development | 2,530      |
| Total governmental activities         | \$ 330,642 |

**ONEIDA COUNTY - STATE OF IDAHO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended September 30, 2017**

**4. PENSION PLAN**

*Plan Description*

The County contributes to the Base Plan, which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://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, 2017, 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 \$192,056 for the year ended June 30, 2017.

ONEIDA COUNTY - STATE OF IDAHO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2017

4. PENSION PLAN (Continued)

*Resources Related to Pensions*

At September 30, 2017, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2017, the County's proportion was .0546248 percent.

For the year ended September 30, 2017, the County recognized pension expense (revenue) of \$124,742. At September 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                                                                          | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|
| Differences between expected and actual experience                                                                                       | \$ -                                      | \$ 77,353                                |
| Changes in assumptions or other inputs                                                                                                   | 15,878                                    | -                                        |
| Net difference between projected and actual earnings on pension plan investments                                                         | -                                         | 51,443                                   |
| Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions | 77,271                                    | -                                        |
| County contributions subsequent to the measurement date                                                                                  | <u>43,024</u>                             | <u>-</u>                                 |
| Total                                                                                                                                    | \$ <u>136,173</u>                         | \$ <u>128,796</u>                        |

\$43,024 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, 2018.

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, 2016 the beginning of the measurement period ended June 30, 2017 is 4.9 years and 4.9 years for measurement period ended June 30, 2016.

ONEIDA COUNTY - STATE OF IDAHO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2017

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:

|       |                 |
|-------|-----------------|
| 2018  | \$ (46,677)     |
| 2019  | 80,667          |
| 2020  | 22,889          |
| 2021  | (50,852)        |
|       | <hr/>           |
| Total | \$ <u>6,027</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, 2017 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) | 7.10%         |
| 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, 2017 is based on the results of an actuarial valuation date of July 1, 2017.

**ONEIDA COUNTY - STATE OF IDAHO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended September 30, 2017**

**4. PENSION PLAN (Continued)**

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2017.

**Capital Market Assumptions**

| <b>Asset Class</b>    | <b>Expected<br/>Return</b> | <b>Expected<br/>Risk</b>      | <b>Strategic<br/>Normal</b>     | <b>Strategic<br/>Ranges</b> |
|-----------------------|----------------------------|-------------------------------|---------------------------------|-----------------------------|
| 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%                     |
| <b>Total Fund</b>     | <b>Expected<br/>Return</b> | <b>Expected<br/>Inflation</b> | <b>Expected<br/>Real Return</b> | <b>Expected<br/>Risk</b>    |
| 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<br>Investment Expenses | 7.10% |

**ONEIDA COUNTY - STATE OF IDAHO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended September 30, 2017**

**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:

|                                                                     | <b>1% Decrease<br/>(6.10%)</b> | <b>Current<br/>Discount Rate<br/>(7.10%)</b> | <b>1% Increase<br/>(8.10%)</b> |
|---------------------------------------------------------------------|--------------------------------|----------------------------------------------|--------------------------------|
| Employer's proportionate share of the net pension liability (asset) | \$1,995,582                    | \$858,608                                    | (\$86,247)                     |

*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](http://www.persi.idaho.gov).

*Payables to the pension plan*

At September 30, 2017, 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, 2017

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, 2017, the following changes occurred in long-term debt:

| Governmental activities       | Balance<br>10-01-2016 | Additions  | Reductions   | Balance<br>09-30-2017 | Due within<br>one year |
|-------------------------------|-----------------------|------------|--------------|-----------------------|------------------------|
| Compensated absences          | \$ 70,643             | \$ -       | \$ (12,886)  | \$ 57,757             | \$ 8,663               |
| Accrued interest              | 8,736                 | -          | (2,660)      | 6,076                 | 6,076                  |
| Capital leases                | 514,676               | 264,190    | (306,148)    | 472,718               | 128,967                |
| Landfill closure costs        | 329,851               | -          | (11,000)     | 318,851               | -                      |
| Net pension liability         | 1,129,980             | -          | (271,372)    | 858,608               | -                      |
| Total governmental activities | \$ 2,053,886          | \$ 264,190 | \$ (604,066) | \$ 1,714,010          | \$ 143,706             |

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2017, are as follows:

| Year  | Governmental Activities<br>Capital Leases |           |
|-------|-------------------------------------------|-----------|
|       | Principal                                 | Interest  |
| 2018  | \$ 128,967                                | \$ 14,607 |
| 2019  | 242,391                                   | 10,626    |
| 2020  | 54,776                                    | 3,244     |
| 2021  | 46,584                                    | 1,491     |
| Total | \$ 472,718                                | \$ 29,968 |

Interest rates on capital leases vary between 2.99% and 3.20%.

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, 2017**

**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 21 years for a total of \$231,000. 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 \$318,851 based on what it would cost to perform all closure and postclosure care of the current landfill site in 2017 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, 2017.

**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 911 Fund had a negative cash balance of \$4,890 and a deficit fund balance of \$2,430 as of September 30, 2017.

The Bear River Drug Task Force Trust Fund had a negative cash balance of \$26,469 and a deficit fund balance of \$26,469 as of September 30, 2017.

There were no interfund receivables or payables as of September 30, 2017.

ONEIDA COUNTY - STATE OF IDAHO  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the Year Ended September 30, 2017

13. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2017, consisted of the following:

Transfer from:

|                     | <u>General</u>      | <u>PILT</u>       | <u>Totals</u>       |
|---------------------|---------------------|-------------------|---------------------|
| <u>Transfer to:</u> |                     |                   |                     |
| PILT                | \$ 2,201,744        | \$ -              | \$ 2,201,744        |
| Fair                | -                   | 40,505            | 40,505              |
| Justice             | -                   | 218,008           | 218,008             |
| Total               | \$ <u>2,201,744</u> | \$ <u>258,513</u> | \$ <u>2,460,257</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 March 26, 2018.

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## REQUIRED SUPPLEMENTARY INFORMATION

**ONEIDA COUNTY - STATE OF IDAHO**  
**BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)**  
**GENERAL FUND**  
**For the Year Ended September 30, 2017**

|                                                      | <b>BUDGETED AMOUNTS</b> |                     | <b>BUDGETARY</b>  |
|------------------------------------------------------|-------------------------|---------------------|-------------------|
|                                                      | <b>ORIGINAL</b>         | <b>FINAL</b>        | <b>BASIS</b>      |
| <b>REVENUES</b>                                      |                         |                     |                   |
| Property taxes                                       | \$ 407,244              | \$ 407,244          | \$ 412,306        |
| Fees and fines                                       | -                       | -                   | -                 |
| Licenses and permits                                 | 3,945                   | 3,945               | 30,219            |
| Intergovernmental                                    | 145,552                 | 145,552             | (1,262,110)       |
| Charges for services                                 | 14,033                  | 14,033              | 78,940            |
| Investment earnings                                  | -                       | -                   | -                 |
| Miscellaneous                                        | 3,822                   | 3,822               | 18,179            |
| <b>TOTAL REVENUES</b>                                | <b>574,596</b>          | <b>574,596</b>      | <b>(722,466)</b>  |
| <b>EXPENDITURES</b>                                  |                         |                     |                   |
| Current:                                             |                         |                     |                   |
| General government                                   | 952,074                 | 952,074             | 862,094           |
| Public safety                                        | 29,568                  | 29,568              | 21,776            |
| Public works                                         | -                       | -                   | -                 |
| Health, welfare and sanitation                       | 50,610                  | 50,610              | 46,045            |
| Culture and recreation                               | -                       | -                   | -                 |
| Education                                            | -                       | -                   | -                 |
| Conservation/economic development                    | -                       | -                   | -                 |
| Debt Service:                                        |                         |                     |                   |
| Principal                                            | -                       | -                   | -                 |
| Interest and other charges                           | -                       | -                   | -                 |
| Capital outlay                                       | 344,500                 | 344,500             | 1,769             |
| <b>TOTAL EXPENDITURES</b>                            | <b>1,376,752</b>        | <b>1,376,752</b>    | <b>931,684</b>    |
| Excess (deficiency) of revenues<br>over expenditures | (802,156)               | (802,156)           | (1,654,150)       |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                         |                     |                   |
| Proceeds from long term debt                         | -                       | -                   | -                 |
| Proceeds from other sources                          | -                       | -                   | -                 |
| Transfers in                                         | -                       | -                   | -                 |
| Transfers out                                        | -                       | -                   | -                 |
| <b>TOTAL OTHER FINANCING<br/>SOURCES AND USES</b>    | <b>-</b>                | <b>-</b>            | <b>-</b>          |
| <b>SPECIAL ITEM</b>                                  |                         |                     |                   |
| Proceeds from sale of capital assets                 | -                       | -                   | -                 |
| Net change in fund balances                          | (802,156)               | (802,156)           | (1,654,150)       |
| Fund Balances, October 1, 2016                       | 2,005,737               | 2,005,737           | 2,005,737         |
| <b>FUND BALANCES, SEPTEMBER 30, 2017</b>             | <b>\$ 1,203,581</b>     | <b>\$ 1,203,581</b> | <b>\$ 351,587</b> |

| <u>GAAP<br/>DIFFERENCES</u> | <u>GAAP<br/>BASIS</u> |
|-----------------------------|-----------------------|
| \$ (1,232)                  | \$ 411,074            |
| -                           | -                     |
| -                           | 30,219                |
| 2,251,902                   | 989,792               |
| -                           | 78,940                |
| -                           | -                     |
| <u>6,907</u>                | <u>25,086</u>         |
| <u>2,257,577</u>            | <u>1,535,111</u>      |
| 1,769                       | 863,863               |
| 12,500                      | 34,276                |
| -                           | -                     |
| -                           | 46,045                |
| -                           | -                     |
| -                           | -                     |
| -                           | -                     |
| <u>(1,769)</u>              | <u>-</u>              |
| <u>12,500</u>               | <u>944,184</u>        |
| 2,245,077                   | 590,927               |
| -                           | -                     |
| 12,500                      | 12,500                |
| -                           | -                     |
| <u>(2,201,744)</u>          | <u>(2,201,744)</u>    |
| <u>(2,189,244)</u>          | <u>(2,189,244)</u>    |
| <u>-</u>                    | <u>-</u>              |
| 55,833                      | (1,598,317)           |
| <u>36,954</u>               | <u>2,042,691</u>      |
| <u>\$ 92,787</u>            | <u>\$ 444,374</u>     |

ONEIDA COUNTY - STATE OF IDAHO  
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)  
ROAD AND BRIDGE  
For the Year Ended September 30, 2017

|                                                      | BUDGETED AMOUNTS  |                   | BUDGETARY         |
|------------------------------------------------------|-------------------|-------------------|-------------------|
|                                                      | ORIGINAL          | FINAL             | BASIS             |
| <b>REVENUES</b>                                      |                   |                   |                   |
| Current:                                             |                   |                   |                   |
| Property taxes                                       | \$ -              | \$ -              | \$ -              |
| Fees and fines                                       | -                 | -                 | -                 |
| Licenses and permits                                 | 369               | 369               | 200               |
| Intergovernmental                                    | 1,377,162         | 1,377,162         | 1,427,626         |
| Charges for services                                 | 832               | 832               | 23,271            |
| Investment earnings                                  | -                 | -                 | -                 |
| Miscellaneous                                        | 98,937            | 98,937            | 413,551           |
| <b>TOTAL REVENUES</b>                                | <b>1,477,300</b>  | <b>1,477,300</b>  | <b>1,864,648</b>  |
| <b>EXPENDITURES</b>                                  |                   |                   |                   |
| General government                                   | -                 | -                 | -                 |
| Public safety                                        | -                 | -                 | -                 |
| Public works                                         | 1,316,300         | 1,444,600         | 1,441,366         |
| Health, welfare and sanitation                       | -                 | -                 | -                 |
| Culture and recreation                               | -                 | -                 | -                 |
| Education                                            | -                 | -                 | -                 |
| Conservation/economic development                    | -                 | -                 | -                 |
| Debt Service:                                        |                   |                   |                   |
| Principal                                            | -                 | -                 | -                 |
| Interest and other charges                           | -                 | -                 | -                 |
| Capital outlay                                       | 181,000           | 181,000           | 184,234           |
| <b>TOTAL EXPENDITURES</b>                            | <b>1,497,300</b>  | <b>1,625,600</b>  | <b>1,625,600</b>  |
| Excess (deficiency) of revenues<br>over expenditures | (20,000)          | (148,300)         | 239,048           |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                   |                   |                   |
| Proceeds from long term debt                         | -                 | -                 | -                 |
| Proceeds from other sources                          | -                 | -                 | -                 |
| Transfers in                                         | -                 | -                 | -                 |
| Transfers out                                        | -                 | -                 | -                 |
| <b>TOTAL OTHER FINANCING<br/>SOURCES AND USES</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>SPECIAL ITEM</b>                                  |                   |                   |                   |
| Proceeds from sale of capital assets                 | -                 | -                 | -                 |
| Net change in fund balances                          | (20,000)          | (148,300)         | 239,048           |
| Fund Balances, October 1, 2016                       | 269,298           | 269,298           | 269,298           |
| <b>FUND BALANCES, SEPTEMBER 30, 2017</b>             | <b>\$ 249,298</b> | <b>\$ 120,998</b> | <b>\$ 508,346</b> |

| <u>GAAP<br/>DIFFERENCES</u> | <u>GAAP<br/>BASIS</u>    |
|-----------------------------|--------------------------|
| \$ -                        | \$ -                     |
| -                           | -                        |
| -                           | 200                      |
| 384,800                     | 1,812,426                |
| -                           | 23,271                   |
| -                           | -                        |
| <u>(397,889)</u>            | <u>15,662</u>            |
| <u>(13,089)</u>             | <u>1,851,559</u>         |
| -                           | -                        |
| -                           | -                        |
| (253,767)                   | 1,187,599                |
| -                           | -                        |
| -                           | -                        |
| -                           | -                        |
| -                           | -                        |
| 266,719                     | 266,719                  |
| 9,042                       | 9,042                    |
| <u>423,272</u>              | <u>607,506</u>           |
| <u>445,266</u>              | <u>2,070,866</u>         |
| (458,355)                   | (219,307)                |
| 264,190                     | 264,190                  |
| -                           | -                        |
| -                           | -                        |
| <u>-</u>                    | <u>-</u>                 |
| <u>264,190</u>              | <u>264,190</u>           |
| <u>177,112</u>              | <u>177,112</u>           |
| (17,053)                    | 221,995                  |
| <u>358,633</u>              | <u>627,931</u>           |
| \$ <u><u>341,580</u></u>    | \$ <u><u>849,926</u></u> |

ONEIDA COUNTY - STATE OF IDAHO  
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)  
AMBULANCE  
For the Year Ended September 30, 2017

|                                                      | BUDGETED AMOUNTS |                  | BUDGETARY        |
|------------------------------------------------------|------------------|------------------|------------------|
|                                                      | ORIGINAL         | FINAL            | BASIS            |
| <b>REVENUES</b>                                      |                  |                  |                  |
| Property taxes                                       | \$ -             | \$ -             | \$ -             |
| Sales and miscellaneous taxes                        | -                | -                | -                |
| Fees and fines                                       | -                | -                | -                |
| Licenses and permits                                 | -                | -                | -                |
| Intergovernmental                                    | -                | -                | -                |
| Charges for services                                 | 71,214           | 71,214           | 104,493          |
| Investment earnings                                  | -                | -                | -                |
| Miscellaneous                                        | 11,659           | 11,659           | 589              |
| <b>TOTAL REVENUES</b>                                | <b>82,873</b>    | <b>82,873</b>    | <b>105,082</b>   |
| <b>EXPENDITURES</b>                                  |                  |                  |                  |
| Current:                                             |                  |                  |                  |
| General government                                   | -                | -                | -                |
| Public safety                                        | 101,975          | 102,320          | 85,233           |
| Public works                                         | -                | -                | -                |
| Health, welfare and sanitation                       | -                | -                | -                |
| Culture and recreation                               | -                | -                | -                |
| Education                                            | -                | -                | -                |
| Conservation/economic development                    | -                | -                | -                |
| Debt Service:                                        |                  |                  |                  |
| Principal                                            | -                | -                | -                |
| Interest and other charges                           | -                | -                | -                |
| Capital outlay                                       | 54,000           | 54,000           | 58,839           |
| <b>TOTAL EXPENDITURES</b>                            | <b>155,975</b>   | <b>156,320</b>   | <b>144,072</b>   |
| Excess (deficiency) of revenues<br>over expenditures | (73,102)         | (73,447)         | (38,990)         |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                  |                  |                  |
| Proceeds from long term debt                         | -                | -                | -                |
| Proceeds from other sources                          | -                | -                | -                |
| Transfers in                                         | -                | -                | -                |
| Transfers out                                        | -                | -                | -                |
| <b>TOTAL OTHER FINANCING<br/>SOURCES AND USES</b>    | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>SPECIAL ITEM</b>                                  |                  |                  |                  |
| Proceeds from sale of capital assets                 | -                | -                | -                |
| Net change in fund balances                          | (73,102)         | (73,447)         | (38,990)         |
| Fund Balances, October 1, 2016                       | 116,256          | 116,256          | 116,256          |
| <b>FUND BALANCES, SEPTEMBER 30, 2017</b>             | <b>\$ 43,154</b> | <b>\$ 42,809</b> | <b>\$ 77,266</b> |

| <u>GAAP<br/>DIFFERENCES</u> | <u>GAAP<br/>BASIS</u>   |
|-----------------------------|-------------------------|
| \$ -                        | \$ -                    |
| -                           | -                       |
| -                           | -                       |
| -                           | -                       |
| 20,000                      | 20,000                  |
| (10,048)                    | 94,445                  |
| -                           | -                       |
| -                           | 589                     |
| <u>9,952</u>                | <u>115,034</u>          |
| -                           | -                       |
| 5,338                       | 90,571                  |
| -                           | -                       |
| -                           | -                       |
| -                           | -                       |
| -                           | -                       |
| -                           | -                       |
| -                           | -                       |
| 15,485                      | 74,324                  |
| <u>20,823</u>               | <u>164,895</u>          |
| (10,871)                    | (49,861)                |
| -                           | -                       |
| -                           | -                       |
| -                           | -                       |
| <u>-</u>                    | <u>-</u>                |
| -                           | -                       |
| <u>-</u>                    | <u>-</u>                |
| (10,871)                    | (49,861)                |
| <u>21,165</u>               | <u>137,421</u>          |
| \$ <u><u>10,294</u></u>     | \$ <u><u>87,560</u></u> |

**ONEIDA COUNTY - STATE OF IDAHO**  
**BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)**  
**JUSTICE FUND**  
**For the Year Ended September 30, 2017**

|                                                      | <b>BUDGETED AMOUNTS</b> |                  | <b>BUDGETARY</b> |
|------------------------------------------------------|-------------------------|------------------|------------------|
|                                                      | <b>ORIGINAL</b>         | <b>FINAL</b>     | <b>BASIS</b>     |
| <b>REVENUES</b>                                      |                         |                  |                  |
| Property taxes                                       | \$ 688,441              | \$ 688,441       | \$ 631,867       |
| Fees and fines                                       | -                       | -                | -                |
| Licenses and permits                                 | 2,353                   | 2,353            | 761              |
| Intergovernmental                                    | 619,976                 | 619,976          | 674,258          |
| Charges for services                                 | 34,534                  | 34,534           | 17,493           |
| Investment earnings                                  | -                       | -                | -                |
| Miscellaneous                                        | 13,137                  | 13,137           | 36,866           |
| <b>TOTAL REVENUES</b>                                | <b>1,358,441</b>        | <b>1,358,441</b> | <b>1,361,245</b> |
| <b>EXPENDITURES</b>                                  |                         |                  |                  |
| Current:                                             |                         |                  |                  |
| General government                                   | -                       | -                | -                |
| Public safety                                        | 1,323,041               | 1,323,041        | 1,278,053        |
| Public works                                         | -                       | -                | -                |
| Health, welfare and sanitation                       | -                       | -                | -                |
| Culture and recreation                               | -                       | -                | -                |
| Education                                            | -                       | -                | -                |
| Conservation/economic development                    | -                       | -                | -                |
| Debt Service:                                        |                         |                  |                  |
| Principal                                            | -                       | -                | -                |
| Interest and other charges                           | -                       | -                | -                |
| Capital outlay                                       | 35,400                  | 35,400           | 77,178           |
| <b>TOTAL EXPENDITURES</b>                            | <b>1,358,441</b>        | <b>1,358,441</b> | <b>1,355,231</b> |
| Excess (deficiency) of revenues<br>over expenditures | -                       | -                | 6,014            |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                         |                  |                  |
| Proceeds from long term debt                         | -                       | -                | -                |
| Proceeds from other sources                          | -                       | -                | -                |
| Transfers in                                         | -                       | -                | -                |
| Transfers out                                        | -                       | -                | -                |
| <b>TOTAL OTHER FINANCING<br/>SOURCES AND USES</b>    | <b>-</b>                | <b>-</b>         | <b>-</b>         |
| <b>SPECIAL ITEM</b>                                  |                         |                  |                  |
| Proceeds from sale of capital assets                 | -                       | -                | 1,116            |
| Net change in fund balances                          | -                       | -                | 7,130            |
| Fund Balances, October 1, 2016                       | 28,028                  | 28,028           | 28,028           |
| <b>FUND BALANCES, SEPTEMBER 30, 2017</b>             | <b>\$ 28,028</b>        | <b>\$ 28,028</b> | <b>\$ 35,158</b> |

| <u>GAAP<br/>DIFFERENCES</u> | <u>GAAP<br/>BASIS</u>   |
|-----------------------------|-------------------------|
| \$ (6,559)                  | \$ 625,308              |
| -                           | -                       |
| -                           | 761                     |
| (261,633)                   | 412,625                 |
| -                           | 17,493                  |
| -                           | -                       |
| <u>1,116</u>                | <u>37,982</u>           |
| <u>(267,076)</u>            | <u>1,094,169</u>        |
| -                           | -                       |
| 5,001                       | 1,283,054               |
| -                           | -                       |
| -                           | -                       |
| -                           | -                       |
| -                           | -                       |
| 19,447                      | 19,447                  |
| 1,016                       | 1,016                   |
| <u>(34,705)</u>             | <u>42,473</u>           |
| <u>(9,241)</u>              | <u>1,345,990</u>        |
| (257,835)                   | (251,821)               |
| -                           | -                       |
| -                           | -                       |
| 218,008                     | 218,008                 |
| <u>-</u>                    | <u>-</u>                |
| <u>218,008</u>              | <u>218,008</u>          |
| <u>(1,116)</u>              | <u>-</u>                |
| (40,943)                    | (33,813)                |
| <u>28,510</u>               | <u>56,538</u>           |
| \$ <u><u>(12,433)</u></u>   | \$ <u><u>22,725</u></u> |

ONEIDA COUNTY - STATE OF IDAHO  
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)  
SOLID WASTE  
For the Year Ended September 30, 2017

|                                                      | BUDGETED AMOUNTS  |                   | BUDGETARY         |
|------------------------------------------------------|-------------------|-------------------|-------------------|
|                                                      | ORIGINAL          | FINAL             | BASIS             |
| <b>REVENUES</b>                                      |                   |                   |                   |
| Property taxes                                       | \$ -              | \$ -              | \$ 4,043          |
| Fees and fines                                       | -                 | -                 | -                 |
| Licenses and permits                                 | -                 | -                 | -                 |
| Intergovernmental                                    | -                 | -                 | -                 |
| Charges for services                                 | 330,843           | 330,843           | 386,656           |
| Investment earnings                                  | -                 | -                 | -                 |
| Miscellaneous                                        | 9,297             | 9,297             | -                 |
| <b>TOTAL REVENUES</b>                                | <u>340,140</u>    | <u>340,140</u>    | <u>390,699</u>    |
| <b>EXPENDITURES</b>                                  |                   |                   |                   |
| Current:                                             |                   |                   |                   |
| General government                                   | -                 | -                 | -                 |
| Public safety                                        | -                 | -                 | -                 |
| Public works                                         | -                 | -                 | -                 |
| Health, welfare and sanitation                       | 265,140           | 265,140           | 224,350           |
| Culture and recreation                               | -                 | -                 | -                 |
| Education                                            | -                 | -                 | -                 |
| Conservation/economic development                    | -                 | -                 | -                 |
| Debt Service:                                        |                   |                   |                   |
| Principal                                            | -                 | -                 | -                 |
| Interest and other charges                           | -                 | -                 | -                 |
| Capital outlay                                       | 160,000           | 160,000           | 63,692            |
| <b>TOTAL EXPENDITURES</b>                            | <u>425,140</u>    | <u>425,140</u>    | <u>288,042</u>    |
| Excess (deficiency) of revenues<br>over expenditures | (85,000)          | (85,000)          | 102,657           |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                   |                   |                   |
| Proceeds from long term debt                         | -                 | -                 | -                 |
| Proceeds from other sources                          | -                 | -                 | -                 |
| Transfers in                                         | -                 | -                 | -                 |
| Transfers out                                        | -                 | -                 | -                 |
| <b>TOTAL OTHER FINANCING<br/>SOURCES AND USES</b>    | <u>-</u>          | <u>-</u>          | <u>-</u>          |
| <b>SPECIAL ITEM</b>                                  |                   |                   |                   |
| Proceeds from sale of capital assets                 | -                 | -                 | -                 |
| Net change in fund balances                          | (85,000)          | (85,000)          | 102,657           |
| Fund Balances, October 1, 2016                       | 230,740           | 230,740           | 230,740           |
| <b>FUND BALANCES, SEPTEMBER 30, 2017</b>             | <u>\$ 145,740</u> | <u>\$ 145,740</u> | <u>\$ 333,397</u> |

| <u>GAAP<br/>DIFFERENCES</u> | <u>GAAP<br/>BASIS</u> |
|-----------------------------|-----------------------|
| \$ -                        | \$ 4,043              |
| -                           | -                     |
| -                           | -                     |
| -                           | -                     |
| (3,107)                     | 383,549               |
| -                           | -                     |
| -                           | -                     |
| <u>(3,107)</u>              | <u>387,592</u>        |
| -                           | -                     |
| -                           | -                     |
| -                           | -                     |
| 29,968                      | 254,318               |
| -                           | -                     |
| -                           | -                     |
| -                           | -                     |
| 19,982                      | 19,982                |
| 1,242                       | 1,242                 |
| <u>(51,192)</u>             | <u>12,500</u>         |
| -                           | 288,042               |
| (3,107)                     | 99,550                |
| -                           | -                     |
| -                           | -                     |
| -                           | -                     |
| -                           | -                     |
| -                           | -                     |
| -                           | -                     |
| (3,107)                     | 99,550                |
| <u>(26,671)</u>             | <u>204,069</u>        |
| <u>\$ (29,778)</u>          | <u>\$ 303,619</u>     |

ONEIDA COUNTY - STATE OF IDAHO  
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)  
PAYMENT IN LIEU OF TAXES  
For the Year Ended September 30, 2017

|                                                      | BUDGETED AMOUNTS |       | BUDGETARY    |
|------------------------------------------------------|------------------|-------|--------------|
|                                                      | ORIGINAL         | FINAL | BASIS        |
| <b>REVENUES</b>                                      |                  |       |              |
| Property taxes                                       | \$ -             | \$ -  | \$ -         |
| Fees and fines                                       | -                | -     | -            |
| Licenses and permits                                 | -                | -     | -            |
| Intergovernmental                                    | -                | -     | 1,943,231    |
| Charges for services                                 | -                | -     | -            |
| Investment earnings                                  | -                | -     | -            |
| Miscellaneous                                        | -                | -     | -            |
| <b>TOTAL REVENUES</b>                                | -                | -     | 1,943,231    |
| <b>EXPENDITURES</b>                                  |                  |       |              |
| Current:                                             |                  |       |              |
| General government                                   | -                | -     | -            |
| Public safety                                        | -                | -     | -            |
| Public works                                         | -                | -     | -            |
| Health, welfare and sanitation                       | -                | -     | -            |
| Culture and recreation                               | -                | -     | -            |
| Education                                            | -                | -     | -            |
| Conservation/economic development                    | -                | -     | -            |
| Debt Service:                                        |                  |       |              |
| Principal                                            | -                | -     | -            |
| Interest and other charges                           | -                | -     | -            |
| Capital outlay                                       | -                | -     | -            |
| <b>TOTAL EXPENDITURES</b>                            | -                | -     | -            |
| Excess (deficiency) of revenues<br>over expenditures | -                | -     | 1,943,231    |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                  |       |              |
| Proceeds from long term debt                         | -                | -     | -            |
| Proceeds from other sources                          | -                | -     | -            |
| Transfers in                                         | -                | -     | -            |
| Transfers out                                        | -                | -     | -            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES AND USES</b>    | -                | -     | -            |
| <b>SPECIAL ITEM</b>                                  |                  |       |              |
| Proceeds from sale of capital assets                 | -                | -     | -            |
| Net change in fund balances                          | -                | -     | 1,943,231    |
| Fund Balances, October 1, 2016                       | -                | -     | -            |
| <b>FUND BALANCES, SEPTEMBER 30, 2017</b>             | \$ -             | \$ -  | \$ 1,943,231 |



**ONEIDA COUNTY - STATE OF IDAHO**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGET AND ACTUAL**  
**For the Year Ended September 30, 2017**

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>2017</u>  | <u>2016</u>  | <u>2015</u>  |
|---------------------------------------------------------------------------------------------------|--------------|--------------|--------------|
| Employer's portion of net pension liability                                                       | 0.0546248%   | 0.0557422%   | 0.0568258%   |
| Employer's proportionate share of the net pension liability                                       | \$ 858,608   | \$ 1,129,980 | \$ 748,303   |
| Employer's covered employee payroll                                                               | \$ 1,637,230 | \$ 1,627,063 | \$ 1,583,347 |
| Employer's proportional share of the net pension liability as a percentage of its covered payroll | 52.44%       | 69.45%       | 47.26%       |
| Plan fiduciary net position as a percentage of the total pension liability                        | 90.68%       | 87.26%       | 91.38%       |

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

Data reported is measured as of June 30.

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

| PERSI BASE PLAN |                                         |                                                                               |                                        |                    |                                                 |  |
|-----------------|-----------------------------------------|-------------------------------------------------------------------------------|----------------------------------------|--------------------|-------------------------------------------------|--|
| Fiscal Year     | Statutorily<br>Required<br>Contribution | Contribution<br>in Relation to<br>the Statutorily<br>Required<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Payroll | Contribution<br>as a % of<br>Covered<br>Payroll |  |
| 2015            | \$ 182,548                              | \$ 182,548                                                                    | - \$                                   | 1,583,347          | 11.53%                                          |  |
| 2016            | \$ 184,295                              | \$ 184,295                                                                    | - \$                                   | 1,622,997          | 11.36%                                          |  |
| 2017            | \$ 186,349                              | \$ 186,349                                                                    | - \$                                   | 1,594,279          | 11.69%                                          |  |

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

Data reported is measured as of September 30.

## **SUPPLEMENTARY INFORMATION**

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ONEIDA COUNTY - STATE OF IDAHO  
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 September 30, 2017

|                                                          | <u>AIRPORT</u>    | <u>VETERANS<br/>MEMORIAL</u> | <u>DISTRICT<br/>COURT</u> | <u>COUNTY<br/>FAIR</u> |
|----------------------------------------------------------|-------------------|------------------------------|---------------------------|------------------------|
| <b>ASSETS</b>                                            |                   |                              |                           |                        |
| Cash - County Treasurer                                  | \$ 31,967         | \$ 442                       | \$ 71,805                 | \$ -                   |
| Accounts receivable                                      | -                 | -                            | -                         | -                      |
| Taxes receivable                                         | 604               | 140                          | 6,485                     | 1,727                  |
| Other receivables                                        | -                 | -                            | -                         | -                      |
| Prepaid expenses                                         | -                 | -                            | -                         | -                      |
|                                                          | <u>          </u> | <u>          </u>            | <u>          </u>         | <u>          </u>      |
| TOTAL ASSETS                                             | <u>32,571</u>     | <u>582</u>                   | <u>78,290</u>             | <u>1,727</u>           |
| <b>DEFERRED OUTFLOWS</b>                                 | <u>-</u>          | <u>-</u>                     | <u>-</u>                  | <u>-</u>               |
| TOTAL ASSETS AND<br>DEFERRED OUTFLOWS                    | \$ <u>32,571</u>  | \$ <u>582</u>                | \$ <u>78,290</u>          | \$ <u>1,727</u>        |
| <b>LIABILITIES</b>                                       |                   |                              |                           |                        |
| Negative cash                                            | \$ -              | \$ -                         | \$ -                      | \$ -                   |
| Warrants payable                                         | -                 | -                            | -                         | -                      |
|                                                          | <u>          </u> | <u>          </u>            | <u>          </u>         | <u>          </u>      |
| TOTAL LIABILITIES                                        | <u>-</u>          | <u>-</u>                     | <u>-</u>                  | <u>-</u>               |
| <b>DEFERRED INFLOWS</b>                                  |                   |                              |                           |                        |
| Revenues unavailable for use                             | <u>556</u>        | <u>129</u>                   | <u>5,966</u>              | <u>1,589</u>           |
| <b>FUND BALANCES</b>                                     |                   |                              |                           |                        |
| Nonspendable                                             | -                 | -                            | -                         | -                      |
| Restricted                                               | -                 | -                            | -                         | -                      |
| Assigned                                                 | 32,015            | 453                          | 72,324                    | 138                    |
| Unassigned                                               | -                 | -                            | -                         | -                      |
|                                                          | <u>          </u> | <u>          </u>            | <u>          </u>         | <u>          </u>      |
| TOTAL FUND BALANCE                                       | <u>32,015</u>     | <u>453</u>                   | <u>72,324</u>             | <u>138</u>             |
| TOTAL LIABILITIES, DEFERRED<br>OUTFLOWS AND FUND BALANCE | \$ <u>32,571</u>  | \$ <u>582</u>                | \$ <u>78,290</u>          | \$ <u>1,727</u>        |

ONEIDA COUNTY - STATE OF IDAHO  
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 September 30, 2017

|                                                                  | <u>HEALTH<br/>DISTRICT</u> | <u>PARKS &amp;<br/>RECREATION</u> | <u>INDIGENT &amp;<br/>CHARITY</u> | <u>REVALUATION</u> |
|------------------------------------------------------------------|----------------------------|-----------------------------------|-----------------------------------|--------------------|
| <b>ASSETS</b>                                                    |                            |                                   |                                   |                    |
| Cash - County Treasurer                                          | \$ 4,975                   | \$ 31,451                         | \$ 149,364                        | \$ 15,758          |
| Accounts receivable                                              | -                          | -                                 | -                                 | -                  |
| Taxes receivable                                                 | 1,659                      | 708                               | 6,364                             | 2,260              |
| Other receivables                                                | 1                          | -                                 | -                                 | -                  |
| Prepaid expenses                                                 | -                          | -                                 | -                                 | -                  |
|                                                                  | <u>6,635</u>               | <u>32,159</u>                     | <u>155,728</u>                    | <u>18,018</u>      |
| <b>TOTAL ASSETS</b>                                              |                            |                                   |                                   |                    |
|                                                                  | <u>6,635</u>               | <u>32,159</u>                     | <u>155,728</u>                    | <u>18,018</u>      |
| <b>DEFERRED OUTFLOWS</b>                                         | -                          | -                                 | -                                 | -                  |
| <b>TOTAL ASSETS AND<br/>DEFERRED OUTFLOWS</b>                    | \$ <u>6,635</u>            | \$ <u>32,159</u>                  | \$ <u>155,728</u>                 | \$ <u>18,018</u>   |
| <b>LIABILITIES</b>                                               |                            |                                   |                                   |                    |
| Negative cash                                                    | \$ -                       | \$ -                              | \$ -                              | \$ -               |
| Warrants payable                                                 | -                          | -                                 | -                                 | -                  |
|                                                                  | <u>-</u>                   | <u>-</u>                          | <u>-</u>                          | <u>-</u>           |
| <b>TOTAL LIABILITIES</b>                                         | -                          | -                                 | -                                 | -                  |
| <b>DEFERRED INFLOWS</b>                                          |                            |                                   |                                   |                    |
| Revenues unavailable for use                                     | <u>1,526</u>               | <u>651</u>                        | <u>5,855</u>                      | <u>2,079</u>       |
| <b>FUND BALANCES</b>                                             |                            |                                   |                                   |                    |
| Nonspendable                                                     | -                          | -                                 | -                                 | -                  |
| Restricted                                                       | -                          | -                                 | -                                 | -                  |
| Assigned                                                         | 5,109                      | 31,508                            | 149,873                           | 15,939             |
| Unassigned                                                       | -                          | -                                 | -                                 | -                  |
|                                                                  | <u>5,109</u>               | <u>31,508</u>                     | <u>149,873</u>                    | <u>15,939</u>      |
| <b>TOTAL FUND BALANCE</b>                                        |                            |                                   |                                   |                    |
|                                                                  | <u>5,109</u>               | <u>31,508</u>                     | <u>149,873</u>                    | <u>15,939</u>      |
| <b>TOTAL LIABILITIES, DEFERRED<br/>OUTFLOWS AND FUND BALANCE</b> | \$ <u>6,635</u>            | \$ <u>32,159</u>                  | \$ <u>155,728</u>                 | \$ <u>18,018</u>   |

| ONEIDA COUNTY    |                  |                                   |                   |                                |                  |
|------------------|------------------|-----------------------------------|-------------------|--------------------------------|------------------|
| <u>TORT</u>      | <u>WEEDS</u>     | <u>CONSOLIDATED<br/>ELECTIONS</u> | <u>JUDGEMENTS</u> | <u>SEARCH &amp;<br/>RESCUE</u> | <u>WATERWAYS</u> |
| \$ 23,789        | \$ 26,648        | \$ 208,973                        | \$ 1,196          | \$ 2,805                       | \$ 11,278        |
| -                | 86               | -                                 | -                 | -                              | -                |
| 3,914            | 2,396            | -                                 | 1,267             | -                              | -                |
| -                | 1                | 14,052                            | -                 | -                              | -                |
| -                | -                | -                                 | -                 | -                              | -                |
| <u>27,703</u>    | <u>29,131</u>    | <u>223,025</u>                    | <u>2,463</u>      | <u>2,805</u>                   | <u>11,278</u>    |
| -                | -                | -                                 | -                 | -                              | -                |
| <u>\$ 27,703</u> | <u>\$ 29,131</u> | <u>\$ 223,025</u>                 | <u>\$ 2,463</u>   | <u>\$ 2,805</u>                | <u>\$ 11,278</u> |
| \$ -             | \$ -             | \$ -                              | \$ -              | \$ -                           | \$ -             |
| -                | -                | -                                 | -                 | -                              | -                |
| -                | -                | -                                 | -                 | -                              | -                |
| <u>3,601</u>     | <u>2,204</u>     | <u>-</u>                          | <u>1,166</u>      | <u>-</u>                       | <u>-</u>         |
| -                | -                | -                                 | -                 | -                              | -                |
| -                | -                | -                                 | -                 | -                              | -                |
| 24,102           | 26,927           | 223,025                           | 1,297             | 2,805                          | 11,278           |
| -                | -                | -                                 | -                 | -                              | -                |
| <u>24,102</u>    | <u>26,927</u>    | <u>223,025</u>                    | <u>1,297</u>      | <u>2,805</u>                   | <u>11,278</u>    |
| <u>\$ 27,703</u> | <u>\$ 29,131</u> | <u>\$ 223,025</u>                 | <u>\$ 2,463</u>   | <u>\$ 2,805</u>                | <u>\$ 11,278</u> |

ONEIDA COUNTY - STATE OF IDAHO  
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES  
NONMAJOR SPECIAL REVENUE FUNDS  
September 30, 2017

|                                                                  | JUVENILE<br>DEPARTMENT<br>BUILDING | COURT<br>FACILITY<br>FUND | INTERLOCK/<br>MONITORING<br>FUND | 911<br>FUND     |
|------------------------------------------------------------------|------------------------------------|---------------------------|----------------------------------|-----------------|
| <b>ASSETS</b>                                                    |                                    |                           |                                  |                 |
| Cash - County Treasurer                                          | \$ 19,783                          | \$ 19,371                 | \$ 10,978                        | \$ -            |
| Accounts receivable                                              | -                                  | -                         | -                                | -               |
| Taxes receivable                                                 | -                                  | -                         | -                                | -               |
| Other receivables                                                | -                                  | -                         | -                                | -               |
| Prepaid expenses                                                 | -                                  | -                         | -                                | 2,460           |
| <b>TOTAL ASSETS</b>                                              | <u>19,783</u>                      | <u>19,371</u>             | <u>10,978</u>                    | <u>2,460</u>    |
| <b>DEFERRED OUTFLOWS</b>                                         | <u>-</u>                           | <u>-</u>                  | <u>-</u>                         | <u>-</u>        |
| <b>TOTAL ASSETS AND<br/>DEFERRED OUTFLOWS</b>                    | <u>\$ 19,783</u>                   | <u>\$ 19,371</u>          | <u>\$ 10,978</u>                 | <u>\$ 2,460</u> |
| <b>LIABILITIES</b>                                               |                                    |                           |                                  |                 |
| Negative cash                                                    | \$ -                               | \$ -                      | \$ -                             | \$ 4,890        |
| Warrants payable                                                 | -                                  | -                         | -                                | -               |
| <b>TOTAL LIABILITIES</b>                                         | <u>-</u>                           | <u>-</u>                  | <u>-</u>                         | <u>4,890</u>    |
| <b>DEFERRED INFLOWS</b>                                          |                                    |                           |                                  |                 |
| Revenues unavailable for use                                     | <u>-</u>                           | <u>-</u>                  | <u>-</u>                         | <u>-</u>        |
| <b>FUND BALANCES</b>                                             |                                    |                           |                                  |                 |
| Nonspendable                                                     | -                                  | -                         | -                                | -               |
| Restricted                                                       | -                                  | -                         | -                                | -               |
| Assigned                                                         | 19,783                             | 19,371                    | 10,978                           | -               |
| Unassigned                                                       | -                                  | -                         | -                                | (2,430)         |
| <b>TOTAL FUND BALANCE</b>                                        | <u>19,783</u>                      | <u>19,371</u>             | <u>10,978</u>                    | <u>(2,430)</u>  |
| <b>TOTAL LIABILITIES, DEFERRED<br/>OUTFLOWS AND FUND BALANCE</b> | <u>\$ 19,783</u>                   | <u>\$ 19,371</u>          | <u>\$ 10,978</u>                 | <u>\$ 2,460</u> |

| <u>RECOVERY<br/>ACT GRANT<br/>FUND</u> | <u>TAYLOR<br/>GRAZING<br/>FUND</u> | <u>TOTALS</u>     |
|----------------------------------------|------------------------------------|-------------------|
| \$ 12,466                              | \$ 97                              | \$ 643,146        |
| -                                      | -                                  | 86                |
| -                                      | -                                  | 27,524            |
| -                                      | -                                  | 14,054            |
| -                                      | -                                  | 2,460             |
| <u>12,466</u>                          | <u>97</u>                          | <u>687,270</u>    |
| -                                      | -                                  | -                 |
| <u>\$ 12,466</u>                       | <u>\$ 97</u>                       | <u>\$ 687,270</u> |
| \$ -                                   | \$ -                               | \$ 4,890          |
| -                                      | -                                  | -                 |
| -                                      | -                                  | 4,890             |
| -                                      | -                                  | 25,322            |
| -                                      | -                                  | -                 |
| -                                      | -                                  | -                 |
| 12,466                                 | 97                                 | 659,488           |
| -                                      | -                                  | (2,430)           |
| <u>12,466</u>                          | <u>97</u>                          | <u>657,058</u>    |
| <u>\$ 12,466</u>                       | <u>\$ 97</u>                       | <u>\$ 687,270</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, 2017

|                                                                     | <u>AIRPORT</u>   | <u>VETERANS<br/>MEMORIAL</u> | <u>DISTRICT<br/>COURT</u> | <u>COUNTY<br/>FAIR</u> |
|---------------------------------------------------------------------|------------------|------------------------------|---------------------------|------------------------|
| <b>REVENUES</b>                                                     |                  |                              |                           |                        |
| Taxes                                                               | \$ 14,039        | \$ 2,301                     | \$ 123,280                | \$ 30,025              |
| Licenses and permits                                                | -                | -                            | -                         | -                      |
| Intergovernmental revenues                                          | 1,657            | 266                          | 14,442                    | 3,470                  |
| Charges for services                                                | -                | -                            | 45,221                    | 20,520                 |
| Fines and forfeitures                                               | -                | -                            | -                         | -                      |
| Investment interest                                                 | -                | -                            | -                         | -                      |
| Miscellaneous and contributions                                     | 1,750            | -                            | 1,924                     | 1,410                  |
|                                                                     | <u>17,446</u>    | <u>2,567</u>                 | <u>184,867</u>            | <u>55,425</u>          |
| <b>TOTAL REVENUES</b>                                               | <u>17,446</u>    | <u>2,567</u>                 | <u>184,867</u>            | <u>55,425</u>          |
| <b>EXPENDITURES</b>                                                 |                  |                              |                           |                        |
| General government                                                  | -                | -                            | -                         | -                      |
| Public safety                                                       | -                | -                            | 179,362                   | -                      |
| Health, welfare and sanitation                                      | -                | -                            | -                         | -                      |
| Public works                                                        | 9,329            | -                            | -                         | -                      |
| Culture and recreation                                              | -                | 3,000                        | -                         | 69,892                 |
| Conservation/economic development                                   | -                | -                            | -                         | -                      |
| Intergovernmental expenditures                                      | -                | -                            | -                         | -                      |
| Debt service:                                                       |                  |                              |                           |                        |
| Principal retirement                                                | -                | -                            | -                         | -                      |
| Interest and fiscal charges                                         | -                | -                            | -                         | -                      |
| Capital outlay                                                      | -                | -                            | -                         | 27,207                 |
|                                                                     | <u>9,329</u>     | <u>3,000</u>                 | <u>179,362</u>            | <u>97,099</u>          |
| <b>TOTAL EXPENDITURES</b>                                           | <u>9,329</u>     | <u>3,000</u>                 | <u>179,362</u>            | <u>97,099</u>          |
| Excess (deficiency) of revenues<br>over expenditures                | 8,117            | (433)                        | 5,505                     | (41,674)               |
| <b>OTHER FINANCING SOURCES (USES)</b>                               |                  |                              |                           |                        |
| Proceeds from long-term debt                                        | -                | -                            | -                         | -                      |
| Other sources                                                       | -                | -                            | -                         | -                      |
| Statutory transfers in                                              | -                | -                            | -                         | 40,505                 |
| Statutory transfers out                                             | -                | -                            | -                         | -                      |
|                                                                     | <u>-</u>         | <u>-</u>                     | <u>-</u>                  | <u>40,505</u>          |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                     | <u>-</u>         | <u>-</u>                     | <u>-</u>                  | <u>40,505</u>          |
| Excess (deficiency) of revenues<br>over expenditures and other uses | 8,117            | (433)                        | 5,505                     | (1,169)                |
| Fund Balances, October 1, 2016                                      | 23,898           | 886                          | 66,819                    | 1,307                  |
| <b>FUND BALANCES, September 30, 2017</b>                            | <u>\$ 32,015</u> | <u>\$ 453</u>                | <u>\$ 72,324</u>          | <u>\$ 138</u>          |

| <u>HEALTH<br/>DISTRICT</u> | <u>PARKS &amp;<br/>RECREATION</u> | <u>INDIGENT &amp;<br/>CHARITY</u> | <u>REVALUATION</u> | <u>TORT</u>      | <u>WEEDS</u>     |
|----------------------------|-----------------------------------|-----------------------------------|--------------------|------------------|------------------|
| \$ 31,468                  | \$ 8,292                          | \$ 170,045                        | \$ 38,488          | \$ 61,852        | \$ 35,305        |
| -                          | -                                 | -                                 | -                  | -                | -                |
| 3,647                      | 13,927                            | 70,034                            | 4,453              | 7,113            | 10,904           |
| -                          | 31,459                            | -                                 | -                  | -                | 5,655            |
| -                          | -                                 | -                                 | -                  | -                | -                |
| -                          | -                                 | -                                 | -                  | -                | -                |
| -                          | 5,220                             | 5,637                             | -                  | -                | -                |
| <u>35,115</u>              | <u>58,898</u>                     | <u>245,716</u>                    | <u>42,941</u>      | <u>68,965</u>    | <u>51,864</u>    |
| -                          | -                                 | -                                 | 42,023             | 91,864           | -                |
| -                          | -                                 | -                                 | -                  | -                | -                |
| 35,780                     | -                                 | 211,710                           | -                  | -                | -                |
| -                          | -                                 | -                                 | -                  | -                | -                |
| -                          | 60,920                            | -                                 | -                  | -                | -                |
| -                          | -                                 | -                                 | -                  | -                | 85,499           |
| -                          | -                                 | -                                 | -                  | -                | -                |
| -                          | -                                 | -                                 | -                  | -                | -                |
| -                          | 25,851                            | -                                 | -                  | -                | -                |
| <u>35,780</u>              | <u>86,771</u>                     | <u>211,710</u>                    | <u>42,023</u>      | <u>91,864</u>    | <u>85,499</u>    |
| (665)                      | (27,873)                          | 34,006                            | 918                | (22,899)         | (33,635)         |
| -                          | -                                 | -                                 | -                  | -                | -                |
| -                          | -                                 | -                                 | -                  | -                | -                |
| -                          | -                                 | -                                 | -                  | -                | -                |
| <u>-</u>                   | <u>-</u>                          | <u>-</u>                          | <u>-</u>           | <u>-</u>         | <u>-</u>         |
| -                          | -                                 | -                                 | -                  | -                | -                |
| (665)                      | (27,873)                          | 34,006                            | 918                | (22,899)         | (33,635)         |
| 5,774                      | 59,381                            | 115,867                           | 15,021             | 47,001           | 60,562           |
| <u>\$ 5,109</u>            | <u>\$ 31,508</u>                  | <u>\$ 149,873</u>                 | <u>\$ 15,939</u>   | <u>\$ 24,102</u> | <u>\$ 26,927</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, 2017

|                                                                     | CONSOLIDATED      |                 | ONEIDA COUNTY      |                  |
|---------------------------------------------------------------------|-------------------|-----------------|--------------------|------------------|
|                                                                     | ELECTIONS         | JUDGEMENTS      | SEARCH &<br>RESCUE | WATERWAYS        |
| <b>REVENUES</b>                                                     |                   |                 |                    |                  |
| Taxes                                                               | \$ -              | \$ 1,116        | \$ -               | \$ -             |
| Licenses and permits                                                | -                 | -               | -                  | -                |
| Intergovernmental revenues                                          | 56,056            | -               | -                  | 9,328            |
| Charges for services                                                | -                 | -               | -                  | -                |
| Fines and forfeitures                                               | -                 | -               | -                  | -                |
| Investment interest                                                 | -                 | -               | -                  | -                |
| Miscellaneous and contributions                                     | -                 | -               | -                  | 158              |
| <b>TOTAL REVENUES</b>                                               | <u>56,056</u>     | <u>1,116</u>    | <u>-</u>           | <u>9,486</u>     |
| <b>EXPENDITURES</b>                                                 |                   |                 |                    |                  |
| General government                                                  | 21,973            | -               | -                  | -                |
| Public safety                                                       | -                 | -               | -                  | -                |
| Health, welfare and sanitation                                      | -                 | -               | -                  | -                |
| Public works                                                        | -                 | -               | -                  | -                |
| Culture and recreation                                              | -                 | -               | -                  | 7,745            |
| Conservation/economic development                                   | -                 | -               | -                  | -                |
| Intergovernmental expenditures                                      | -                 | -               | -                  | -                |
| Debt service:                                                       |                   |                 |                    |                  |
| Principal retirement                                                | -                 | -               | -                  | -                |
| Interest and fiscal charges                                         | -                 | -               | -                  | -                |
| Capital outlay                                                      | -                 | -               | -                  | -                |
| <b>TOTAL EXPENDITURES</b>                                           | <u>21,973</u>     | <u>-</u>        | <u>-</u>           | <u>7,745</u>     |
| Excess (deficiency) of revenues<br>over expenditures                | 34,083            | 1,116           | -                  | 1,741            |
| <b>OTHER FINANCING SOURCES (USES)</b>                               |                   |                 |                    |                  |
| Proceeds from long-term debt                                        | -                 | -               | -                  | -                |
| Other sources                                                       | -                 | -               | -                  | -                |
| Statutory transfers in                                              | -                 | -               | -                  | -                |
| Statutory transfers out                                             | -                 | -               | -                  | -                |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                     | <u>-</u>          | <u>-</u>        | <u>-</u>           | <u>-</u>         |
| Excess (deficiency) of revenues<br>over expenditures and other uses | 34,083            | 1,116           | -                  | 1,741            |
| Fund Balances, October 1, 2016                                      | <u>188,942</u>    | <u>181</u>      | <u>2,805</u>       | <u>9,537</u>     |
| <b>FUND BALANCES, September 30, 2017</b>                            | <u>\$ 223,025</u> | <u>\$ 1,297</u> | <u>\$ 2,805</u>    | <u>\$ 11,278</u> |

| JUVENILE<br>DEPARTMENT<br>BUILDING | COURT<br>FACILITY<br>FUND | INTERLOCK/<br>MONITORING<br>FUND | 911<br>FUND | RECOVERY<br>ACT GRANT<br>FUND | TAYLOR<br>GRAZING<br>FUND |
|------------------------------------|---------------------------|----------------------------------|-------------|-------------------------------|---------------------------|
| \$ -                               | \$ -                      | \$ -                             | \$ -        | \$ -                          | \$ -                      |
| -                                  | -                         | -                                | -           | -                             | -                         |
| -                                  | -                         | -                                | -           | -                             | -                         |
| -                                  | -                         | -                                | 62,001      | -                             | -                         |
| -                                  | -                         | -                                | -           | -                             | -                         |
| -                                  | -                         | -                                | -           | -                             | -                         |
| -                                  | 1,400                     | 210                              | 100         | -                             | 9,237                     |
| -                                  | 1,400                     | 210                              | 62,101      | -                             | 9,237                     |
| -                                  | -                         | -                                | -           | -                             | 9,237                     |
| -                                  | 863                       | -                                | 67,589      | -                             | -                         |
| -                                  | -                         | -                                | -           | -                             | -                         |
| -                                  | -                         | -                                | -           | -                             | -                         |
| -                                  | -                         | -                                | -           | -                             | -                         |
| -                                  | -                         | -                                | -           | -                             | -                         |
| -                                  | -                         | -                                | -           | -                             | -                         |
| -                                  | -                         | -                                | -           | -                             | -                         |
| -                                  | 863                       | -                                | 67,589      | -                             | 9,237                     |
| -                                  | 537                       | 210                              | (5,488)     | -                             | -                         |
| -                                  | -                         | -                                | -           | -                             | -                         |
| -                                  | -                         | -                                | -           | -                             | -                         |
| -                                  | -                         | -                                | -           | -                             | -                         |
| -                                  | -                         | -                                | -           | -                             | -                         |
| -                                  | -                         | -                                | -           | -                             | -                         |
| -                                  | 537                       | 210                              | (5,488)     | -                             | -                         |
| 19,783                             | 18,834                    | 10,768                           | 3,058       | 12,466                        | 97                        |
| \$ 19,783                          | \$ 19,371                 | \$ 10,978                        | \$ (2,430)  | \$ 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, 2017

|                                                                     | <u>TOTALS</u>            |
|---------------------------------------------------------------------|--------------------------|
| <b>REVENUES</b>                                                     |                          |
| Taxes                                                               | \$ 516,211               |
| Licenses and permits                                                | -                        |
| Intergovernmental revenues                                          | 195,297                  |
| Charges for services                                                | 164,856                  |
| Fines and forfeitures                                               | -                        |
| Investment interest                                                 | -                        |
| Miscellaneous and contributions                                     | <u>27,046</u>            |
| <b>TOTAL REVENUES</b>                                               | <u>903,410</u>           |
| <b>EXPENDITURES</b>                                                 |                          |
| General government                                                  | 165,097                  |
| Public safety                                                       | 247,814                  |
| Health, welfare and sanitation                                      | 247,490                  |
| Public works                                                        | 9,329                    |
| Culture and recreation                                              | 141,557                  |
| Conservation/economic development                                   | 85,499                   |
| Intergovernmental expenditures                                      | -                        |
| Debt service:                                                       |                          |
| Principal retirement                                                | -                        |
| Interest and fiscal charges                                         | -                        |
| Capital outlay                                                      | <u>53,058</u>            |
| <b>TOTAL EXPENDITURES</b>                                           | <u>949,844</u>           |
| Excess (deficiency) of revenues<br>over expenditures                | (46,434)                 |
| <b>OTHER FINANCING SOURCES (USES)</b>                               |                          |
| Proceeds from long-term debt                                        | -                        |
| Other sources                                                       | -                        |
| Statutory transfers in                                              | 40,505                   |
| Statutory transfers out                                             | <u>-</u>                 |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                     | <u>40,505</u>            |
| Excess (deficiency) of revenues<br>over expenditures and other uses | (5,929)                  |
| Fund Balances, October 1, 2016                                      | <u>662,987</u>           |
| <b>FUND BALANCES, September 30, 2017</b>                            | <u><u>\$ 657,058</u></u> |

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## ONEIDA COUNTY - STATE OF IDAHO

## COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS

September 30, 2017

|                                                   | <u>AUDITORS<br/>TRUST</u> | <u>ECONOMIC<br/>DEVELOPMENT<br/>TRUST</u> | <u>CRISIS<br/>CENTER<br/>TRUST</u> | <u>BEAR RIVER<br/>DRUG TASK<br/>FORCE TRUST</u> |
|---------------------------------------------------|---------------------------|-------------------------------------------|------------------------------------|-------------------------------------------------|
| <b>ASSETS</b>                                     |                           |                                           |                                    |                                                 |
| Cash - County Treasurer                           | \$ 51,791                 | \$ 11,282                                 | \$ -                               | \$ -                                            |
| Receivables                                       | <u>-</u>                  | <u>-</u>                                  | <u>-</u>                           | <u>-</u>                                        |
| <b>TOTAL ASSETS</b>                               | <u>\$ 51,791</u>          | <u>\$ 11,282</u>                          | <u>\$ -</u>                        | <u>\$ -</u>                                     |
| <b>LIABILITIES</b>                                |                           |                                           |                                    |                                                 |
| Negative cash                                     | \$ -                      | \$ -                                      | \$ -                               | \$ 26,469                                       |
| Warrants payable                                  | <u>-</u>                  | <u>-</u>                                  | <u>-</u>                           | <u>-</u>                                        |
| Due to other funds                                | <u>-</u>                  | <u>-</u>                                  | <u>-</u>                           | <u>-</u>                                        |
| <b>TOTAL LIABILITIES</b>                          | <u>-</u>                  | <u>-</u>                                  | <u>-</u>                           | <u>26,469</u>                                   |
| <b>FUND BALANCES</b>                              |                           |                                           |                                    |                                                 |
| Unreserved fund balances                          | <u>51,791</u>             | <u>11,282</u>                             | <u>-</u>                           | <u>(26,469)</u>                                 |
| <b>TOTAL LIABILITIES AND<br/>AND FUND BALANCE</b> | <u>\$ 51,791</u>          | <u>\$ 11,282</u>                          | <u>\$ -</u>                        | <u>\$ -</u>                                     |

| <u>DRUG<br/>COURT<br/>TRUST</u> | <u>DIVERSION<br/>FEES<br/>TRUST</u> | <u>SENIOR<br/>CITIZENS<br/>TRUST</u> | <u>SHERIFF'S<br/>REVOLVING<br/>TRUST</u> | <u>TOTALS</u>     |
|---------------------------------|-------------------------------------|--------------------------------------|------------------------------------------|-------------------|
| \$ 69,876                       | \$ 87                               | \$ -                                 | \$ 1,277                                 | \$ 134,313        |
| <u>-</u>                        | <u>-</u>                            | <u>-</u>                             | <u>-</u>                                 | <u>-</u>          |
| \$ <u>69,876</u>                | \$ <u>87</u>                        | \$ <u>-</u>                          | \$ <u>1,277</u>                          | \$ <u>134,313</u> |
| \$ -                            | \$ -                                | \$ -                                 | \$ -                                     | \$ 26,469         |
| <u>-</u>                        | <u>-</u>                            | <u>-</u>                             | <u>-</u>                                 | <u>-</u>          |
| <u>-</u>                        | <u>-</u>                            | <u>-</u>                             | <u>-</u>                                 | <u>26,469</u>     |
| <u>69,876</u>                   | <u>87</u>                           | <u>-</u>                             | <u>1,277</u>                             | <u>107,844</u>    |
| \$ <u>69,876</u>                | \$ <u>87</u>                        | \$ <u>-</u>                          | \$ <u>1,277</u>                          | \$ <u>134,313</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, 2017

|                                                                     | AUDITOR<br>TRUST | ECONOMIC<br>DEVELOPMENT<br>TRUST | CRISIS<br>CENTR<br>TRUST | BEAR RIVER<br>DRUG TASK<br>FORCE TRUST |
|---------------------------------------------------------------------|------------------|----------------------------------|--------------------------|----------------------------------------|
| <b>REVENUES</b>                                                     |                  |                                  |                          |                                        |
| Taxes                                                               | \$ -             | \$ -                             | \$ -                     | \$ -                                   |
| Licenses and permits                                                | -                | -                                | -                        | -                                      |
| Intergovernmental revenues                                          | 538,506          | 16,000                           | -                        | 49,143                                 |
| Charges for services                                                | -                | -                                | -                        | -                                      |
| Fines and forfeitures                                               | -                | -                                | -                        | -                                      |
| Investment interest                                                 | -                | -                                | -                        | -                                      |
| Miscellaneous and contributions                                     | 5,183            | 26,827                           | -                        | -                                      |
| <b>TOTAL REVENUES</b>                                               | <b>543,689</b>   | <b>42,827</b>                    | <b>-</b>                 | <b>49,143</b>                          |
| <b>EXPENDITURES</b>                                                 |                  |                                  |                          |                                        |
| General government                                                  | 542,065          | -                                | -                        | -                                      |
| 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                                                    | -                | 62,154                           | -                        | 57,075                                 |
| <b>TOTAL EXPENDITURES</b>                                           | <b>542,065</b>   | <b>62,154</b>                    | <b>-</b>                 | <b>57,075</b>                          |
| Excess (deficiency) of revenues<br>over expenditures                | 1,624            | (19,327)                         | -                        | (7,932)                                |
| <b>OTHER FINANCING SOURCES (USES)</b>                               |                  |                                  |                          |                                        |
| Proceeds from long-term debt                                        | -                | -                                | -                        | -                                      |
| Statutory transfers in                                              | -                | -                                | -                        | -                                      |
| Statutory transfers out                                             | -                | -                                | -                        | -                                      |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                     | <b>-</b>         | <b>-</b>                         | <b>-</b>                 | <b>-</b>                               |
| Excess (deficiency) of revenues<br>over expenditures and other uses | 1,624            | (19,327)                         | -                        | (7,932)                                |
| Fund Balances, October 1, 2016                                      | 50,167           | 30,609                           | -                        | (18,537)                               |
| <b>FUND BALANCES, September 30, 2017</b>                            | <b>\$ 51,791</b> | <b>\$ 11,282</b>                 | <b>\$ -</b>              | <b>\$ (26,469)</b>                     |

| <u>DRUG<br/>COURT<br/>TRUST</u> | <u>DIVERSION<br/>FEES<br/>TRUST</u> | <u>SENIOR<br/>CITIZENS<br/>TRUST</u> | <u>SHERIFF'S<br/>REVOLVING<br/>TRUST</u> | <u>TOTALS</u>     |
|---------------------------------|-------------------------------------|--------------------------------------|------------------------------------------|-------------------|
| \$ -                            | \$ -                                | \$ -                                 | \$ -                                     | \$ -              |
| -                               | -                                   | -                                    | -                                        | -                 |
| -                               | -                                   | -                                    | -                                        | 603,649           |
| -                               | -                                   | -                                    | -                                        | -                 |
| -                               | -                                   | -                                    | -                                        | -                 |
| 16,409                          | -                                   | -                                    | -                                        | 48,419            |
| <u>16,409</u>                   | <u>-</u>                            | <u>-</u>                             | <u>-</u>                                 | <u>652,068</u>    |
| -                               | -                                   | -                                    | -                                        | 542,065           |
| 5,819                           | -                                   | -                                    | 318                                      | 6,137             |
| -                               | -                                   | -                                    | -                                        | -                 |
| -                               | -                                   | -                                    | -                                        | -                 |
| -                               | -                                   | -                                    | -                                        | -                 |
| -                               | -                                   | -                                    | -                                        | -                 |
| -                               | -                                   | -                                    | -                                        | -                 |
| -                               | -                                   | -                                    | -                                        | -                 |
| -                               | -                                   | -                                    | -                                        | 119,229           |
| <u>5,819</u>                    | <u>-</u>                            | <u>-</u>                             | <u>318</u>                               | <u>667,431</u>    |
| 10,590                          | -                                   | -                                    | (318)                                    | (15,363)          |
| -                               | -                                   | -                                    | -                                        | -                 |
| -                               | -                                   | -                                    | -                                        | -                 |
| <u>-</u>                        | <u>-</u>                            | <u>-</u>                             | <u>-</u>                                 | <u>-</u>          |
| -                               | -                                   | -                                    | -                                        | -                 |
| 10,590                          | -                                   | -                                    | (318)                                    | (15,363)          |
| <u>59,286</u>                   | <u>87</u>                           | <u>-</u>                             | <u>1,595</u>                             | <u>123,207</u>    |
| \$ <u>69,876</u>                | \$ <u>87</u>                        | \$ <u>-</u>                          | \$ <u>1,277</u>                          | \$ <u>107,844</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, 2017

|                                | BUDGET    | ACTUAL    | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|--------------------------------|-----------|-----------|----------------------------------------|
| <b>CURRENT EXPENSE</b>         |           |           |                                        |
| <i>Clerk/Auditor/Recorder</i>  |           |           |                                        |
| Salaries                       | \$ 99,875 | \$ 92,336 | \$ 7,539                               |
| Personnel benefits             | -         | -         | -                                      |
| Travel                         | 2,700     | 2,917     | (217)                                  |
| Supplies                       | 1,000     | 1,183     | (183)                                  |
| Grant expenditures             | -         | -         | -                                      |
| Insurance                      | -         | -         | -                                      |
| Utilities                      | -         | -         | -                                      |
| Repairs and maintenance        | 200       | 25        | 175                                    |
| Dues and memberships           | 175       | 25        | 150                                    |
| Postage                        | 2,000     | 3,727     | (1,727)                                |
| Miscellaneous                  | 100       | 185       | (85)                                   |
| Capital outlay                 | 1,500     | 876       | 624                                    |
| Department Totals              | 107,550   | 101,274   | 6,276                                  |
| <i>Assessor</i>                |           |           |                                        |
| Salaries                       | 158,880   | 143,221   | 15,659                                 |
| Travel                         | 5,800     | 4,983     | 817                                    |
| Supplies                       | 1,500     | 833       | 667                                    |
| Utilities                      | 1,000     | 796       | 204                                    |
| Repairs and maintenance        | 2,000     | 1,620     | 380                                    |
| Dues and memberships           | 700       | 475       | 225                                    |
| Postage                        | 3,500     | 2,275     | 1,225                                  |
| Miscellaneous                  | 200       | 107       | 93                                     |
| Invasive species               | -         | -         | -                                      |
| Capital outlay                 | 1,000     | -         | 1,000                                  |
| Department Totals              | 174,580   | 154,310   | 20,270                                 |
| <i>Treasurer/Tax Collector</i> |           |           |                                        |
| Salaries                       | 78,030    | 72,975    | 5,055                                  |
| Travel                         | 1,950     | 1,711     | 239                                    |
| Training                       | 150       | -         | 150                                    |
| Supplies                       | 1,200     | 1,051     | 149                                    |
| Utilities                      | -         | -         | -                                      |
| Repairs and maintenance        | 100       | -         | 100                                    |
| Advertising                    | 350       | 303       | 47                                     |
| Dues and memberships           | 175       | 205       | (30)                                   |
| Postage                        | 2,000     | 1,916     | 84                                     |
| Tax deeding and title search   | 3,000     | 2,358     | 642                                    |
| Miscellaneous                  | 550       | -         | 550                                    |
| Capital outlay                 | 500       | -         | 500                                    |
| Department Totals              | \$ 88,005 | \$ 80,519 | \$ 7,486                               |

ONEIDA COUNTY - STATE OF IDAHO  
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS  
For the Year Ended September 30, 2017

|                                    | BUDGET     | ACTUAL     | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|------------------------------------|------------|------------|----------------------------------------|
| <b>CURRENT EXPENSE (Continued)</b> |            |            |                                        |
| <i>Commissioners</i>               |            |            |                                        |
| Salaries                           | \$ 41,000  | \$ 40,915  | \$ 85                                  |
| Travel                             | 5,800      | 3,817      | 1,983                                  |
| Supplies                           | -          | -          | -                                      |
| Utilities                          | -          | -          | -                                      |
| Dues and memberships               | 300        | 300        | -                                      |
| Miscellaneous                      | -          | -          | -                                      |
| Capital outlay                     | -          | -          | -                                      |
| Department Totals                  | 47,100     | 45,032     | 2,068                                  |
| <i>Coroner</i>                     |            |            |                                        |
| Salaries                           | 3,000      | 2,998      | 2                                      |
| Travel                             | 500        | 804        | (304)                                  |
| Professional services              | -          | -          | -                                      |
| Autopsies and inquests             | 5,000      | 2,271      | 2,729                                  |
| Miscellaneous                      | 1,100      | 262        | 838                                    |
| Jury and witnesses                 | -          | -          | -                                      |
| Department Totals                  | 9,600      | 6,335      | 3,265                                  |
| <i>Annex Building and Grounds</i>  |            |            |                                        |
| Salaries                           | 4,290      | 4,286      | 4                                      |
| Supplies                           | 500        | 357        | 143                                    |
| Professional services              | -          | -          | -                                      |
| Utilities                          | 7,000      | 4,911      | 2,089                                  |
| Repairs and maintenance            | 2,500      | 1,581      | 919                                    |
| Rent                               | -          | -          | -                                      |
| Capital outlay                     | 12,500     | -          | 12,500                                 |
| Department Totals                  | 26,790     | 11,135     | 15,655                                 |
| <i>Buildings and Grounds</i>       |            |            |                                        |
| Salaries                           | 23,900     | 23,878     | 22                                     |
| Supplies                           | 2,500      | 3,478      | (978)                                  |
| Professional services              | 300        | 248        | 52                                     |
| Utilities                          | 30,500     | 27,728     | 2,772                                  |
| Repairs and maintenance            | 50,000     | 50,509     | (509)                                  |
| Miscellaneous                      | -          | -          | -                                      |
| Capital outlay                     | 15,000     | -          | 15,000                                 |
| Department Totals                  | \$ 122,200 | \$ 105,841 | \$ 16,359                              |

ONEIDA COUNTY - STATE OF IDAHO  
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS  
For the Year Ended September 30, 2017

|                                    | BUDGET    | ACTUAL   | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|------------------------------------|-----------|----------|----------------------------------------|
| <b>CURRENT EXPENSE (Continued)</b> |           |          |                                        |
| <i>Emergency Management</i>        |           |          |                                        |
| Salaries                           | \$ 6,600  | \$ 6,587 | \$ 13                                  |
| Travel                             | 3,000     | 7,227    | (4,227)                                |
| Repairs and maintenance            | -         | -        | -                                      |
| CERT grant                         | -         | -        | -                                      |
| SHSP grant                         | 18,868    | 7,700    | 11,168                                 |
| Department Totals                  | 28,468    | 21,514   | 6,954                                  |
| <i>County Agent</i>                |           |          |                                        |
| Salaries                           | 38,110    | 39,803   | (1,693)                                |
| Travel                             | 2,500     | 169      | 2,331                                  |
| Contracts                          | 1,500     | -        | 1,500                                  |
| Supplies                           | 2,080     | 1,550    | 530                                    |
| Utilities                          | 3,800     | 3,074    | 726                                    |
| Vehicles                           | 760       | 131      | 629                                    |
| Repairs and maintenance            | 900       | 249      | 651                                    |
| Postage                            | 200       | 49       | 151                                    |
| Photography and printing           | 2,950     | 2,250    | 700                                    |
| Dues and memberships               | 125       | 179      | (54)                                   |
| Miscellaneous                      | 500       | 360      | 140                                    |
| Predatory animal control           | 2,000     | 2,000    | -                                      |
| Capital outlay                     | 1,000     | 893      | 107                                    |
| Department Totals                  | 56,425    | 50,707   | 5,718                                  |
| <i>Data Processing</i>             |           |          |                                        |
| Supplies                           | 1,000     | 1,023    | (23)                                   |
| Repairs and maintenance            | 500       | 3,538    | (3,038)                                |
| Contracts                          | 38,500    | 54,812   | (16,312)                               |
| Capital outlay                     | 8,000     | -        | 8,000                                  |
| Department Totals                  | 48,000    | 59,373   | (11,373)                               |
| <i>Elections</i>                   |           |          |                                        |
| Salaries                           | -         | -        | -                                      |
| Travel                             | 100       | 68       | 32                                     |
| Supplies                           | 1,500     | 829      | 671                                    |
| Advertising                        | 2,500     | 1,185    | 1,315                                  |
| Postage                            | 600       | 59       | 541                                    |
| Photography and printing           | 4,000     | 2,447    | 1,553                                  |
| Miscellaneous                      | 200       | 42       | 158                                    |
| Professional services              | 2,500     | 2,726    | (226)                                  |
| Repairs and maintenance            | 1,200     | 1,200    | -                                      |
| Capital outlay                     | 5,000     | -        | 5,000                                  |
| Department Totals                  | \$ 17,600 | \$ 8,556 | \$ 9,044                               |

ONEIDA COUNTY - STATE OF IDAHO  
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS  
For the Year Ended September 30, 2017

|                                    | BUDGET              | ACTUAL            | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|------------------------------------|---------------------|-------------------|----------------------------------------|
| <b>CURRENT EXPENSE (Continued)</b> |                     |                   |                                        |
| <i>County General</i>              |                     |                   |                                        |
| Salaries                           | \$ -                | \$ -              | \$ -                                   |
| Personnel benefits                 | 215,120             | 197,395           | 17,725                                 |
| Travel                             | 1,700               | 1,700             | -                                      |
| Supplies                           | -                   | -                 | -                                      |
| Professional services              | 13,500              | 13,500            | -                                      |
| Advertising                        | 4,000               | 5,557             | (1,557)                                |
| Dues and memberships               | 6,394               | 5,903             | 491                                    |
| Senior citizens                    | 6,500               | 5,000             | 1,500                                  |
| Miscellaneous                      | 71,920              | 35,666            | 36,254                                 |
| Signs                              | 1,300               | 867               | 433                                    |
| Contracts                          | 15,000              | 15,000            | -                                      |
| College tuition                    | 15,000              | 6,500             | 8,500                                  |
| Veterans expense                   | -                   | -                 | -                                      |
| Grants                             | -                   | -                 | -                                      |
| Capital outlay                     | 300,000             | -                 | 300,000                                |
| Department Totals                  | 650,434             | 287,088           | 363,346                                |
| <b>TOTAL CURRENT EXPENSE</b>       | <b>\$ 1,376,752</b> | <b>\$ 931,684</b> | <b>\$ 445,068</b>                      |
| <b>ROAD AND BRIDGE</b>             |                     |                   |                                        |
| Salaries                           | \$ 352,900          | \$ 352,277        | \$ 623                                 |
| Personnel benefits                 | 176,200             | 161,569           | 14,631                                 |
| Training                           | 3,500               | 2,481             | 1,019                                  |
| Supplies                           | 18,000              | 11,018            | 6,982                                  |
| Utilities                          | 21,700              | 15,838            | 5,862                                  |
| Vehicles                           | 118,000             | 76,532            | 41,468                                 |
| Professional services              | -                   | -                 | -                                      |
| Repairs and maintenance            | 75,000              | 54,807            | 20,193                                 |
| Rent                               | 5,000               | 3,020             | 1,980                                  |
| Freight                            | -                   | -                 | -                                      |
| Miscellaneous                      | 11,000              | 33,140            | (22,140)                               |
| Grant expenditures                 | 128,300             | 313,027           | (184,727)                              |
| Chemicals                          | -                   | -                 | -                                      |
| Dust guard                         | 70,000              | 60,885            | 9,115                                  |
| Crushed rock and gravel            | 170,000             | 63,655            | 106,345                                |
| Road oil and concrete              | 280,000             | 258,292           | 21,708                                 |
| Projects                           | -                   | -                 | -                                      |
| Signs                              | 6,000               | 30,610            | (24,610)                               |
| Culverts and cattle guards         | 9,000               | 4,215             | 4,785                                  |
| Capital outlay                     | 181,000             | 184,234           | (3,234)                                |
| Total Road and Bridge              | \$ 1,625,600        | \$ 1,625,600      | \$ -                                   |

ONEIDA COUNTY - STATE OF IDAHO  
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS  
For the Year Ended September 30, 2017

|                          | <u>BUDGET</u>     | <u>ACTUAL</u>     | <u>VARIANCE<br/>FAVORABLE<br/>(UNFAVORABLE)</u> |
|--------------------------|-------------------|-------------------|-------------------------------------------------|
| <b>AIRPORT</b>           |                   |                   |                                                 |
| Salaries                 | \$ 4,000          | \$ 3,981          | \$ 19                                           |
| Personnel benefits       | 788               | 755               | 33                                              |
| Supplies                 | 200               | -                 | 200                                             |
| Insurance                | 25                | 25                | -                                               |
| Utilities                | 3,500             | 3,039             | 461                                             |
| Repairs and maintenance  | 3,000             | 1,359             | 1,641                                           |
| Miscellaneous            | 5,000             | 170               | 4,830                                           |
| Capital outlay           | 15,000            | -                 | 15,000                                          |
| Total Airport            | <u>\$ 31,513</u>  | <u>\$ 9,329</u>   | <u>\$ 22,184</u>                                |
| <b>AMBULANCE</b>         |                   |                   |                                                 |
| Salaries                 | \$ 36,345         | \$ 36,345         | \$ -                                            |
| Personnel benefits       | 3,125             | 2,967             | 158                                             |
| Travel                   | 2,200             | 1,950             | 250                                             |
| Supplies                 | 6,200             | 4,779             | 1,421                                           |
| Insurance                | 2,000             | 2,100             | (100)                                           |
| Utilities                | 5,100             | 3,014             | 2,086                                           |
| Vehicles                 | 8,300             | 5,255             | 3,045                                           |
| Professional services    | 10,000            | 8,773             | 1,227                                           |
| Repairs and maintenance  | 7,500             | 3,177             | 4,323                                           |
| Grant expenditures       | -                 | -                 | -                                               |
| Postage                  | 50                | 8                 | 42                                              |
| Uniforms                 | 3,000             | 3,554             | (554)                                           |
| Miscellaneous            | 6,500             | 5,308             | 1,192                                           |
| Education                | 12,000            | 8,003             | 3,997                                           |
| Capital outlay           | 54,000            | 58,839            | (4,839)                                         |
| Total Ambulance          | <u>\$ 156,320</u> | <u>\$ 144,072</u> | <u>\$ 12,248</u>                                |
| <b>VETERANS MEMORIAL</b> |                   |                   |                                                 |
| 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, 2017

|                         | BUDGET     | ACTUAL     | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|-------------------------|------------|------------|----------------------------------------|
| <b>DISTRICT COURT</b>   |            |            |                                        |
| Salaries                | \$ 110,237 | \$ 110,238 | \$ (1)                                 |
| Personnel benefits      | 50,025     | 48,839     | 1,186                                  |
| Travel                  | 1,400      | 1,070      | 330                                    |
| Supplies                | 4,000      | 2,003      | 1,997                                  |
| Utilities               | 500        | 450        | 50                                     |
| Crisis center           | -          | -          | -                                      |
| Professional services   | 6,000      | 3,575      | 2,425                                  |
| Dues and memberships    | 350        | 238        | 112                                    |
| Law library             | 6,500      | 8,444      | (1,944)                                |
| Postage                 | 4,000      | 2,114      | 1,886                                  |
| Transcripts             | 1,200      | -          | 1,200                                  |
| Miscellaneous           | 3,500      | 2,391      | 1,109                                  |
| Stop grant              | -          | -          | -                                      |
| Drug court              | -          | -          | -                                      |
| Juvenile diversion      | -          | -          | -                                      |
| Education               | -          | -          | -                                      |
| Jury and witness        | 3,300      | -          | 3,300                                  |
| Contracts               | -          | -          | -                                      |
| Special investigator    | -          | -          | -                                      |
| Capital outlay          | 35,000     | -          | 35,000                                 |
| Total District Court    | \$ 226,012 | \$ 179,362 | \$ 46,650                              |
| <b>COUNTY FAIR</b>      |            |            |                                        |
| Salaries                | \$ 4,000   | \$ 3,970   | \$ 30                                  |
| Personnel benefits      | 998        | 1,122      | (124)                                  |
| Travel                  | 1,300      | 1,596      | (296)                                  |
| Contracts               | 26,000     | 27,719     | (1,719)                                |
| Supplies                | 500        | 357        | 143                                    |
| Utilities               | 4,100      | 3,559      | 541                                    |
| Vehicle                 | 2,000      | 528        | 1,472                                  |
| Insurance               | -          | -          | -                                      |
| Repairs and maintenance | 11,000     | 10,225     | 775                                    |
| Advertising             | 3,000      | 3,881      | (881)                                  |
| Awards                  | 5,000      | 5,072      | (72)                                   |
| Postage                 | 400        | 105        | 295                                    |
| Ambulance services      | -          | -          | -                                      |
| Printing                | -          | -          | -                                      |
| Racing expense          | 3,650      | 2,013      | 1,637                                  |
| Miscellaneous           | 4,000      | 4,395      | (395)                                  |
| Entertainment           | 5,000      | 5,350      | (350)                                  |
| Capital outlay          | 26,151     | 27,207     | (1,056)                                |
| Total County Fair       | \$ 97,099  | \$ 97,099  | \$ -                                   |

ONEIDA COUNTY - STATE OF IDAHO  
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS  
For the Year Ended September 30, 2017

|                                    | BUDGET  | ACTUAL  | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|------------------------------------|---------|---------|----------------------------------------|
| <b>JUSTICE FUND</b>                |         |         |                                        |
| <i>Clerk of the District Court</i> |         |         |                                        |
| Salaries                           | \$ -    | \$ -    | \$ -                                   |
| Department totals                  | -       | -       | -                                      |
| <i>Sheriff</i>                     |         |         |                                        |
| Salaries                           | 508,295 | 497,380 | 10,915                                 |
| Travel                             | 2,400   | 2,346   | 54                                     |
| Training                           | 2,500   | 2,740   | (240)                                  |
| Supplies                           | 4,400   | 5,056   | (656)                                  |
| Utilities                          | -       | -       | -                                      |
| Vehicles                           | 32,000  | 26,493  | 5,507                                  |
| Repairs and maintenance            | 7,400   | 4,288   | 3,112                                  |
| Rental expense                     | 6,875   | 8,594   | (1,719)                                |
| Dues and memberships               | 300     | 410     | (110)                                  |
| Photography and printing           | 600     | 897     | (297)                                  |
| Postage                            | 800     | 422     | 378                                    |
| Uniforms                           | 3,750   | 4,963   | (1,213)                                |
| Weapons and ammunition             | 7,000   | 5,116   | 1,884                                  |
| Miscellaneous                      | 7,200   | 7,245   | (45)                                   |
| Byrne grant                        | -       | -       | -                                      |
| Drug enforcement                   | 1,000   | 1,239   | (239)                                  |
| Contracts                          | 4,200   | 3,724   | 476                                    |
| Capital outlay                     | 28,600  | 67,937  | (39,337)                               |
| Department totals                  | 617,320 | 638,850 | (21,530)                               |
| <i>Prosecuting Attorney</i>        |         |         |                                        |
| Salaries                           | 97,870  | 98,193  | (323)                                  |
| Contracts                          | -       | -       | -                                      |
| Travel                             | 3,045   | 2,109   | 936                                    |
| Supplies                           | 8,360   | 3,482   | 4,878                                  |
| Utilities                          | 3,000   | 2,295   | 705                                    |
| Professional service               | 300     | 260     | 40                                     |
| Repairs and maintenance            | 100     | 131     | (31)                                   |
| Rental expense                     | -       | -       | -                                      |
| Dues and memberships               | 1,295   | 1,369   | (74)                                   |
| Postage                            | 400     | 117     | 283                                    |
| Photography and printing           | 200     | 50      | 150                                    |
| Department totals                  | 114,570 | 108,006 | 6,564                                  |
| <i>Public Defender</i>             |         |         |                                        |
| Miscellaneous                      | -       | -       | -                                      |
| Contracts                          | -       | -       | -                                      |
| Department totals                  | \$ -    | \$ -    | \$ -                                   |

ONEIDA COUNTY - STATE OF IDAHO  
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS  
For the Year Ended September 30, 2017

|                                 | BUDGET              | ACTUAL              | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|---------------------------------|---------------------|---------------------|----------------------------------------|
| <b>JUSTICE FUND (Continued)</b> |                     |                     |                                        |
| <i>Juvenile Detention</i>       |                     |                     |                                        |
| Salaries                        | \$ 63,300           | \$ 64,983           | \$ (1,683)                             |
| Miscellaneous                   | 4,400               | 4,661               | (261)                                  |
| Block grant                     | 3,800               | 3,780               | 20                                     |
| Cigarettes and tobacco          | 8,942               | 3,142               | 5,800                                  |
| Miscellaneous programs          | 25,784              | 15,886              | 9,898                                  |
| Capital outlay                  | -                   | -                   | -                                      |
| Department totals               | <u>106,226</u>      | <u>92,452</u>       | <u>13,774</u>                          |
| <i>General</i>                  |                     |                     |                                        |
| Personnel benefits              | <u>271,675</u>      | <u>251,121</u>      | <u>20,554</u>                          |
| Department totals               | <u>271,675</u>      | <u>251,121</u>      | <u>20,554</u>                          |
| <i>Jail</i>                     |                     |                     |                                        |
| Salaries                        | 10,000              | 13,664              | (3,664)                                |
| Travel                          | 6,000               | 1,346               | 4,654                                  |
| Jail inspection                 | 2,450               | 2,450               | -                                      |
| Repairs and maintenance         | 400                 | 335                 | 65                                     |
| Jail food                       | -                   | -                   | -                                      |
| Clothing                        | -                   | -                   | -                                      |
| Medical                         | -                   | -                   | -                                      |
| Prisoner board                  | 220,000             | 237,567             | (17,567)                               |
| Miscellaneous                   | 500                 | 199                 | 301                                    |
| Supplies                        | -                   | -                   | -                                      |
| Rental expense                  | -                   | -                   | -                                      |
| Capital outlay                  | <u>9,300</u>        | <u>9,241</u>        | <u>59</u>                              |
| Department totals               | <u>248,650</u>      | <u>264,802</u>      | <u>(16,152)</u>                        |
| Total Justice Fund              | <u>\$ 1,358,441</u> | <u>\$ 1,355,231</u> | <u>\$ 3,210</u>                        |
| <b>HEALTH DISTRICT</b>          |                     |                     |                                        |
| Salaries                        | \$ 3,350            | \$ 3,346            | \$ 4                                   |
| Personnel benefits              | 276                 | 256                 | 20                                     |
| Miscellaneous                   | 648                 | 672                 | (24)                                   |
| Contracts                       | -                   | -                   | -                                      |
| Operating                       | <u>31,506</u>       | <u>31,506</u>       | <u>-</u>                               |
| Total Health District           | <u>\$ 35,780</u>    | <u>\$ 35,780</u>    | <u>\$ -</u>                            |

ONEIDA COUNTY - STATE OF IDAHO  
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS  
For the Year Ended September 30, 2017

|                             | BUDGET     | ACTUAL     | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|-----------------------------|------------|------------|----------------------------------------|
| <b>PARKS AND RECREATION</b> |            |            |                                        |
| Salary                      | \$ 28,500  | \$ 27,041  | \$ 1,459                               |
| Personnel benefits          | 2,320      | 2,069      | 251                                    |
| Supplies                    | 500        | 343        | 157                                    |
| Utilities                   | 7,850      | 6,898      | 952                                    |
| Repairs and maintenance     | 9,000      | 7,915      | 1,085                                  |
| Miscellaneous               | 6,500      | 5,454      | 1,046                                  |
| Chemicals                   | 4,500      | 6,500      | (2,000)                                |
| Fireworks                   | 3,500      | 3,500      | -                                      |
| Oneida Recreation District  | 1,200      | 1,200      | -                                      |
| Capital outlay              | 24,000     | 25,851     | (1,851)                                |
| Total Parks and Recreation  | \$ 87,870  | \$ 86,771  | \$ 1,099                               |
| <b>INDIGENT AND CHARITY</b> |            |            |                                        |
| Salary                      | \$ 8,620   | \$ 8,614   | \$ 6                                   |
| Personnel benefits          | 1,700      | 1,634      | 66                                     |
| Travel                      | 500        | 1,015      | (515)                                  |
| Medical                     | 75,000     | 51,247     | 23,753                                 |
| Miscellaneous               | 750        | -          | 750                                    |
| Non-medical expenses        | 8,200      | 1,477      | 6,723                                  |
| Postage                     | 250        | 231        | 19                                     |
| Public defender             | 120,000    | 52,910     | 67,090                                 |
| Conflict defender           | 77,200     | 94,582     | (17,382)                               |
| Total Indigent and Charity  | \$ 292,220 | \$ 211,710 | \$ 80,510                              |
| <b>REVALUATION</b>          |            |            |                                        |
| Miscellaneous               | \$ 2,000   | \$ 1,433   | \$ 567                                 |
| Contracts                   | 46,000     | 38,690     | 7,310                                  |
| Capital outlay              | 3,500      | 1,900      | 1,600                                  |
| Total Revaluation           | \$ 51,500  | \$ 42,023  | \$ 9,477                               |
| <b>SOLID WASTE</b>          |            |            |                                        |
| Salaries                    | \$ 118,130 | \$ 100,746 | \$ 17,384                              |
| Personnel benefits          | 68,010     | 51,570     | 16,440                                 |
| Training                    | 500        | -          | 500                                    |
| Supplies                    | 500        | 889        | (389)                                  |
| Insurance                   | -          | -          | -                                      |
| Vehicles                    | 25,000     | 23,415     | 1,585                                  |
| Repairs and maintenance     | 18,000     | 18,579     | (579)                                  |
| Miscellaneous               | 10,000     | 3,957      | 6,043                                  |
| Contracts                   | 25,000     | 25,194     | (194)                                  |
| Capital outlay              | 160,000    | 63,692     | 96,308                                 |
| Total Solid Waste           | \$ 425,140 | \$ 288,042 | \$ 137,098                             |

ONEIDA COUNTY - STATE OF IDAHO  
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS  
For the Year Ended September 30, 2017

|                               | BUDGET            | ACTUAL           | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|-------------------------------|-------------------|------------------|----------------------------------------|
| <b>TORT</b>                   |                   |                  |                                        |
| Personnel benefits            | \$ 30,000         | \$ 25,807        | \$ 4,193                               |
| Insurance                     | 67,000            | 66,057           | 943                                    |
| Capital crimes defense        | -                 | -                | -                                      |
| Total Tort                    | <u>\$ 97,000</u>  | <u>\$ 91,864</u> | <u>\$ 5,136</u>                        |
| <b>WEEDS</b>                  |                   |                  |                                        |
| Salaries                      | \$ 12,256         | \$ 12,256        | \$ -                                   |
| Personnel benefits            | 4,525             | 4,439            | 86                                     |
| Contracts                     | 18,457            | 18,457           | -                                      |
| Travel                        | 1,000             | 759              | 241                                    |
| Supplies                      | 300               | 464              | (164)                                  |
| Insurance                     | -                 | -                | -                                      |
| Utilities                     | 3,900             | 2,935            | 965                                    |
| Vehicles                      | 6,800             | 4,622            | 2,178                                  |
| Repairs and maintenance       | 13,200            | 19,032           | (5,832)                                |
| Dues and memberships          | 1,000             | 745              | 255                                    |
| Postage                       | 100               | 20               | 80                                     |
| Miscellaneous                 | 2,500             | 1,446            | 1,054                                  |
| Chemicals                     | 20,000            | 20,108           | (108)                                  |
| Spraying                      | -                 | -                | -                                      |
| Capital outlay                | 8,000             | 216              | 7,784                                  |
| Total Weeds                   | <u>\$ 92,038</u>  | <u>\$ 85,499</u> | <u>\$ 6,539</u>                        |
| <b>CONSOLIDATED ELECTIONS</b> |                   |                  |                                        |
| Salaries                      | \$ 9,485          | \$ 9,458         | \$ 27                                  |
| Personnel benefits            | 1,850             | 1,794            | 56                                     |
| Travel                        | 500               | 340              | 160                                    |
| Supplies                      | 3,000             | 1,757            | 1,243                                  |
| Advertising                   | 3,000             | 1,271            | 1,729                                  |
| Insurance                     | -                 | -                | -                                      |
| Postage                       | 500               | 297              | 203                                    |
| Publications                  | 3,000             | 1,126            | 1,874                                  |
| Miscellaneous                 | 2,500             | 150              | 2,350                                  |
| Election workers              | 5,000             | 2,140            | 2,860                                  |
| Contracts                     | 2,000             | 3,640            | (1,640)                                |
| Capital outlay                | 120,000           | -                | 120,000                                |
| Total Consolidated Elections  | <u>\$ 150,835</u> | <u>\$ 21,973</u> | <u>\$ 128,862</u>                      |
| <b>JUDGMENTS</b>              |                   |                  |                                        |
| Miscellaneous                 | \$ -              | \$ -             | \$ -                                   |
| Total Search and Rescue       | <u>\$ -</u>       | <u>\$ -</u>      | <u>\$ -</u>                            |

ONEIDA COUNTY - STATE OF IDAHO  
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS  
For the Year Ended September 30, 2017

|                                          | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE<br/>FAVORABLE<br/>(UNFAVORABLE)</u> |
|------------------------------------------|---------------|---------------|-------------------------------------------------|
| <b>SEARCH AND RESCUE</b>                 |               |               |                                                 |
| Miscellaneous                            | \$ -          | \$ -          | \$ -                                            |
| Total Search and Rescue                  | \$ -          | \$ -          | \$ -                                            |
| <b>WATERWAYS</b>                         |               |               |                                                 |
| Salary                                   | \$ 2,995      | \$ 891        | \$ 2,104                                        |
| Personnel benefits                       | 264           | 68            | 196                                             |
| Travel                                   | -             | -             | -                                               |
| Supplies                                 | -             | -             | -                                               |
| Vehicles                                 | 1,000         | 608           | 392                                             |
| Repairs and maintenance                  | 2,030         | 1,678         | 352                                             |
| Rent                                     | 5,000         | 2,400         | 2,600                                           |
| Postage                                  | -             | -             | -                                               |
| Miscellaneous                            | 600           | 2,100         | (1,500)                                         |
| Capital Outlay                           | -             | -             | -                                               |
| Total Waterways                          | \$ 11,889     | \$ 7,745      | \$ 4,144                                        |
| <b>JUVENILE DEPARTMENT BUILDING FUND</b> |               |               |                                                 |
| Capital outlay                           | \$ -          | \$ -          | \$ -                                            |
| Total Juvenile Department Building Fund  | \$ -          | \$ -          | \$ -                                            |
| <b>COURT FACILITY FUND</b>               |               |               |                                                 |
| Supplies                                 | \$ -          | \$ 863        | \$ (863)                                        |
| Miscellaneous                            | -             | -             | -                                               |
| Total Court Facility Fund                | \$ -          | \$ 863        | \$ (863)                                        |
| <b>911 FUND</b>                          |               |               |                                                 |
| Emergency services                       | \$ -          | \$ -          | \$ -                                            |
| Repairs and maintenance                  | -             | 507           | (507)                                           |
| Miscellaneous                            | -             | 105           | (105)                                           |
| Capital outlay                           | -             | 67,292        | (67,292)                                        |
| Total 911 Fund                           | \$ -          | \$ 67,904     | \$ (67,904)                                     |
| <b>INTERLOCK / MONITORING FUND</b>       |               |               |                                                 |
| Miscellaneous                            | \$ -          | \$ -          | \$ -                                            |
| Total Interlock / Monitoring Fund        | \$ -          | \$ -          | \$ -                                            |

ONEIDA COUNTY - STATE OF IDAHO  
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS  
For the Year Ended September 30, 2017

|                                      | <u>BUDGET</u>       | <u>ACTUAL</u>       | <u>VARIANCE</u><br><u>(UNFAVORABLE)</u> |
|--------------------------------------|---------------------|---------------------|-----------------------------------------|
| <b>RECOVERY ACT GRANT</b>            |                     |                     |                                         |
| 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>                             |
| <b>TAYLOR GRAZING FUND</b>           |                     |                     |                                         |
| Miscellaneous                        | \$ -                | \$ 9,237            | \$ (9,237)                              |
|                                      | <u>-</u>            | <u>9,237</u>        | <u>(9,237)</u>                          |
| Total Taylor Grazing Fund            | \$ <u>-</u>         | \$ <u>9,237</u>     | \$ <u>(9,237)</u>                       |
| <b>TOTAL SPECIAL REVENUE</b>         | \$ <u>4,742,257</u> | \$ <u>4,363,104</u> | \$ <u>379,153</u>                       |
| <b>TOTAL GOVERNMENTAL FUND TYPES</b> | \$ <u>6,119,009</u> | \$ <u>5,294,788</u> | \$ <u>824,221</u>                       |

ONEIDA COUNTY - STATE OF IDAHO  
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS  
For the Year Ended September 30, 2017

|                                                     |                     |
|-----------------------------------------------------|---------------------|
| Total expenditures - budgetary basis                | \$ 5,294,788        |
| Net change in accounts payable                      | 44,546              |
| Net change in prepaid expenses                      | (315)               |
| Expenditures reclassified as deferred outflows      | (5,000)             |
| Capital assets acquired through long-term debt      | 264,190             |
| Capital assets acquired through other sources       | -                   |
| Debt principle payments made through sale of assets | 153,112             |
| Supplies acquired through grants                    | <u>12,500</u>       |
| Total expenditures - GAAP basis                     | \$ <u>5,763,821</u> |

ONEIDA COUNTY - STATE OF IDAHO  
SCHEDULE OF CAPITAL LEASE OBLIGATIONS  
September 30, 2017

| Year   | 2014 Caterpillar<br>140M Motorgrader<br>2.99% |                 | 2014 Caterpillar<br>140M Motorgrader<br>3.00% |                  | 2010 Caterpillar<br>928H2 Wheel Loader<br>3.06% |               |
|--------|-----------------------------------------------|-----------------|-----------------------------------------------|------------------|-------------------------------------------------|---------------|
|        | Principal                                     | Interest        | Principal                                     | Interest         | Principal                                       | Interest      |
| 2018   | \$ 40,258                                     | \$ 1,203        | \$ 16,683                                     | \$ 6,185         | \$ 20,593                                       | \$ 631        |
| 2019   | -                                             | -               | 189,314                                       | 5,684            | -                                               | -             |
| 2020   | -                                             | -               | -                                             | -                | -                                               | -             |
| 2021   | -                                             | -               | -                                             | -                | -                                               | -             |
| Totals | \$ <u>40,258</u>                              | \$ <u>1,203</u> | \$ <u>205,997</u>                             | \$ <u>11,869</u> | \$ <u>20,593</u>                                | \$ <u>631</u> |

|        | 2017 950M<br>Wheele Loader<br>3.20% |                  | Totals         |                  |
|--------|-------------------------------------|------------------|----------------|------------------|
|        | Principal                           | Interest         | Principal      | Interest         |
| 2018   | \$ 51,432                           | 6,588            | \$ 128,966     | \$ 14,607        |
| 2019   | 53,078                              | 4,942            | 242,392        | 10,626           |
| 2020   | 54,776                              | 3,244            | 54,776         | 3,244            |
| 2021   | <u>46,584</u>                       | <u>1,491</u>     | <u>46,584</u>  | <u>1,491</u>     |
| Totals | \$ <u>205,870</u>                   | \$ <u>16,265</u> | <u>472,718</u> | \$ <u>29,968</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, 2017, 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 March 26, 2018. 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 does not include 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.

***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.

*Searle Hart & Associates, PC*

Idaho Falls, Idaho  
March 26, 2018