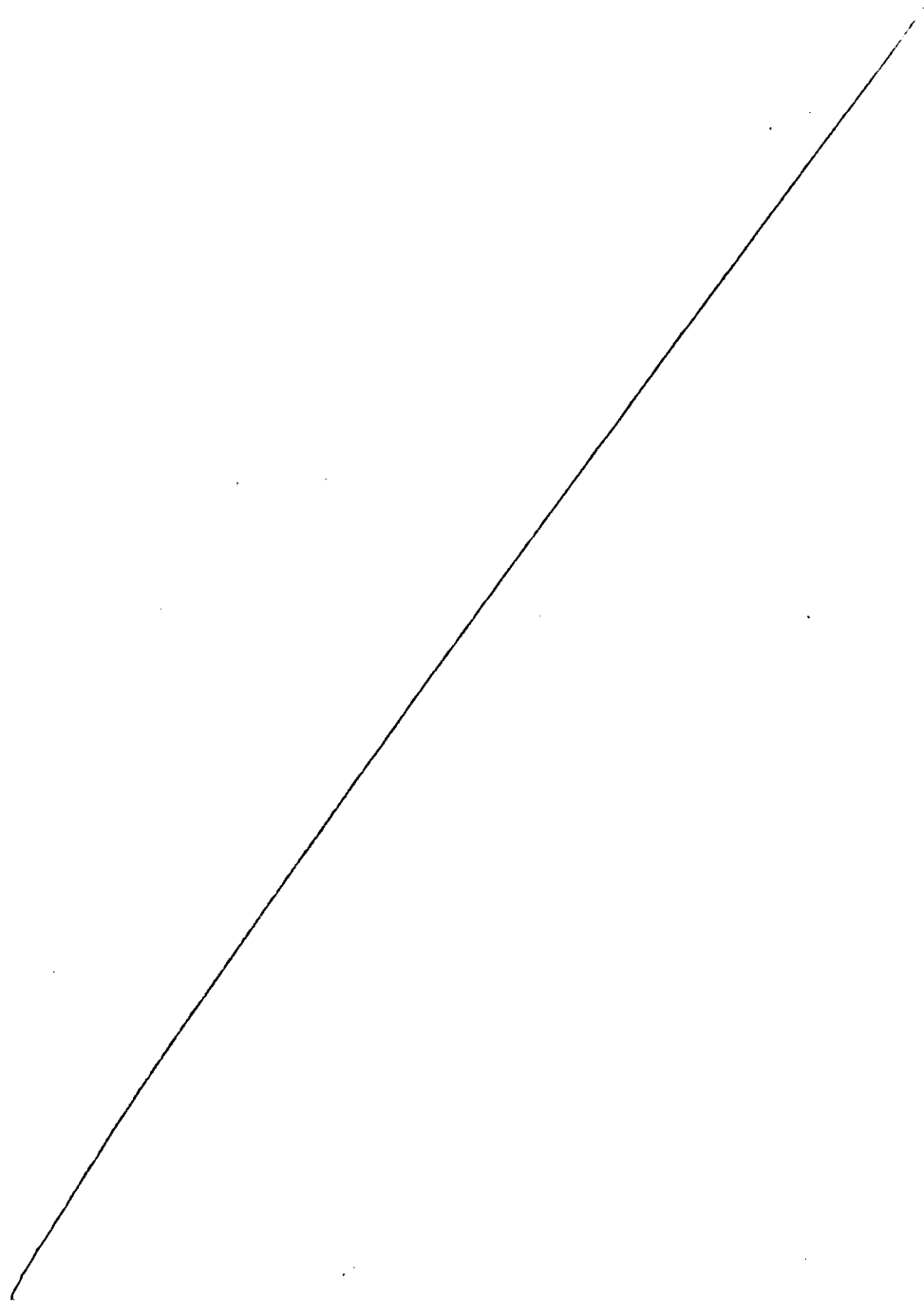


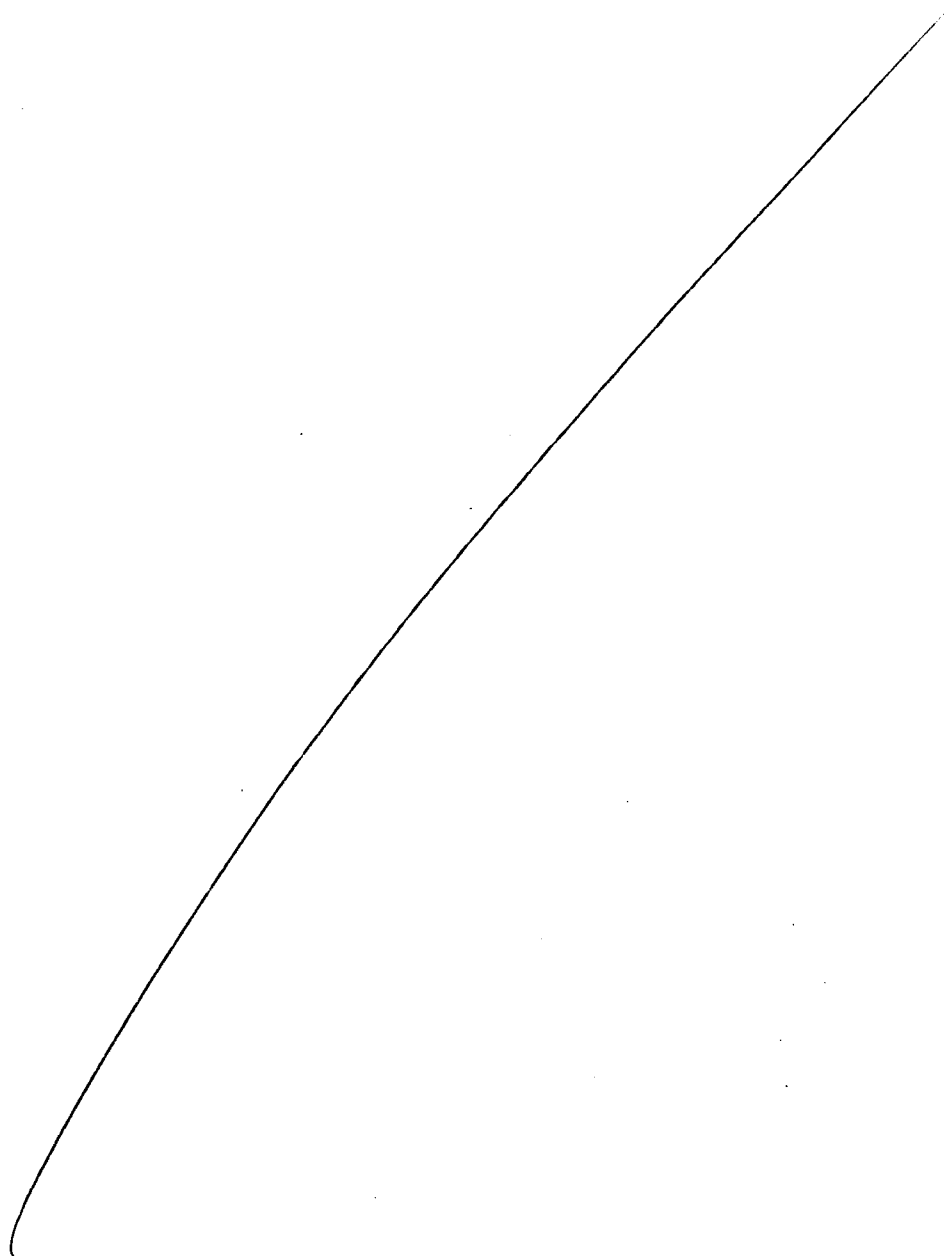
**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2018**



ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2018

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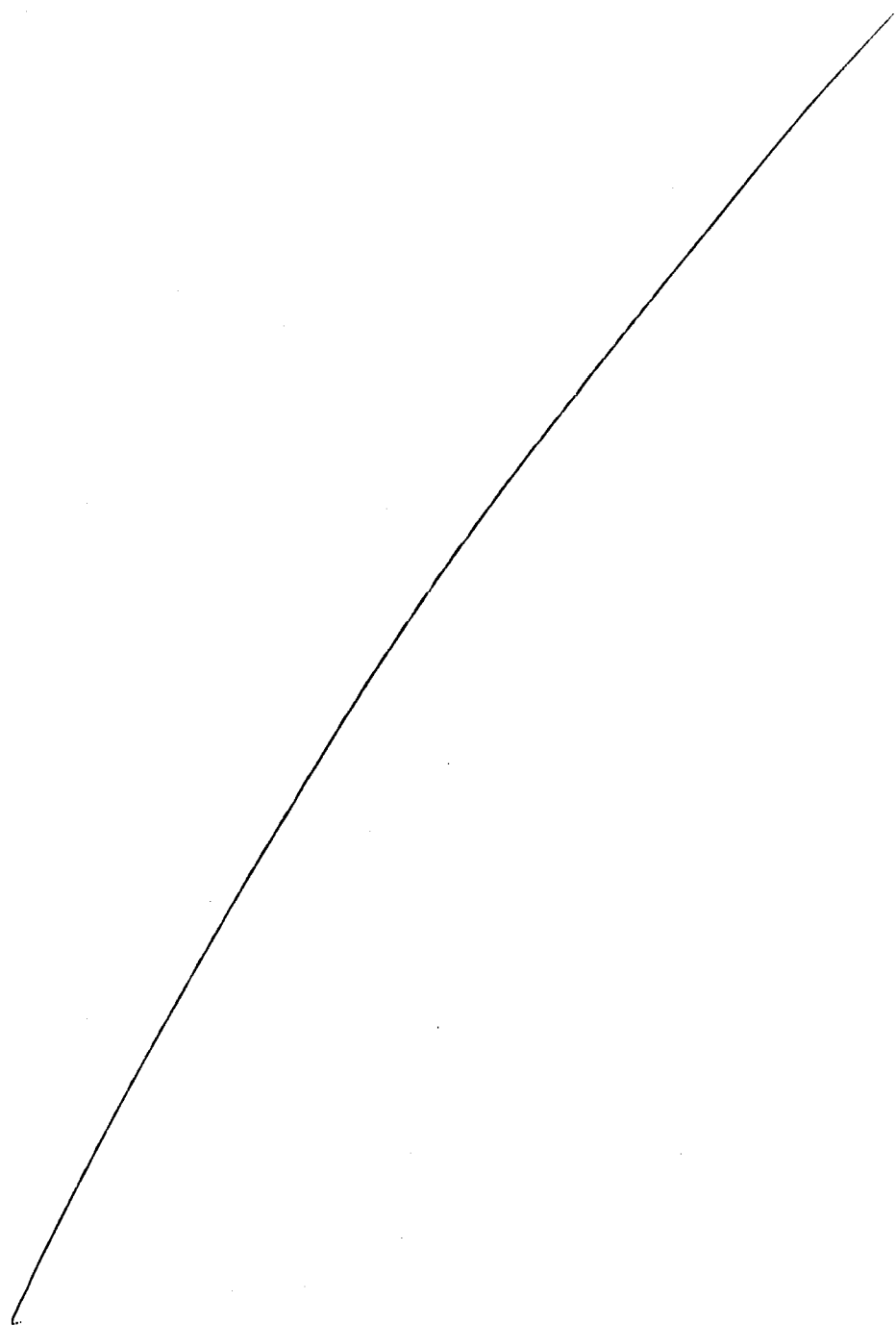
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ONEIDA COUNTY - STATE OF IDAHO
 BASIC FINANCIAL STATEMENTS
 For the Year Ended September 30, 2018

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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, 2018, 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

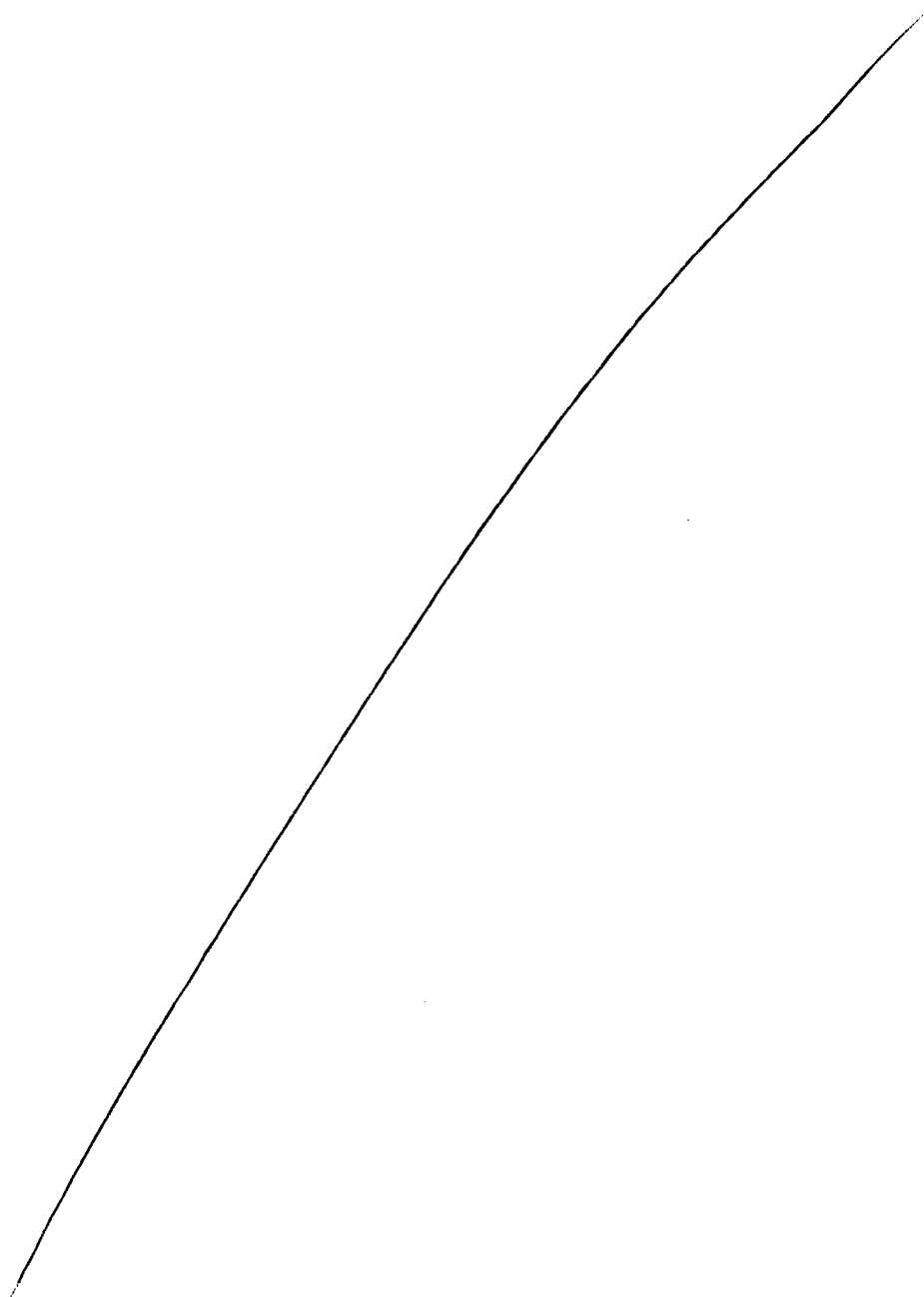
Management is responsible for the preparation and the fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation 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, 2018, 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

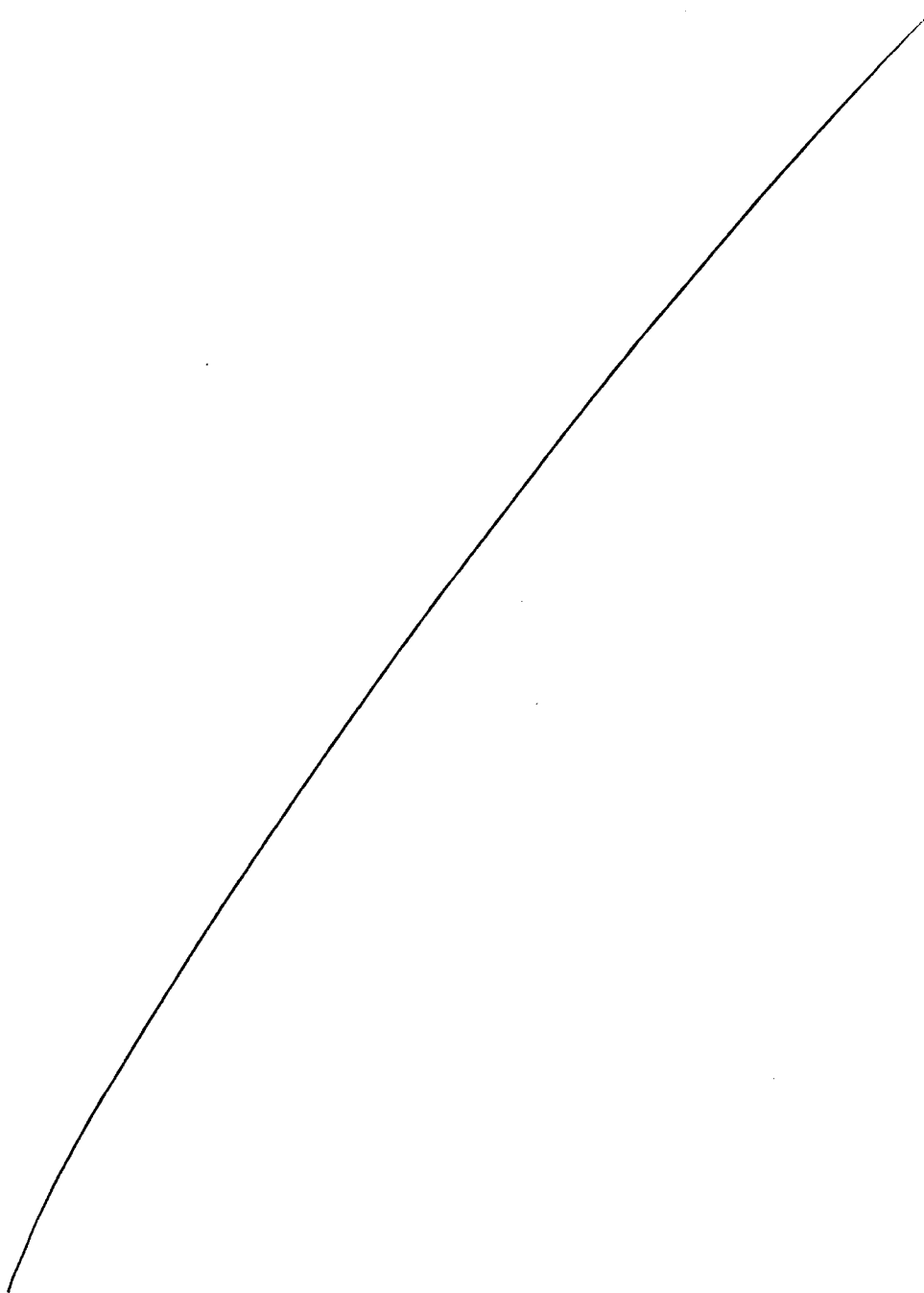
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Oneida County, Idaho's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are 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 April 8, 2019, 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

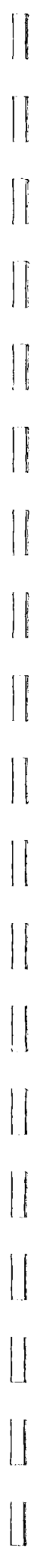
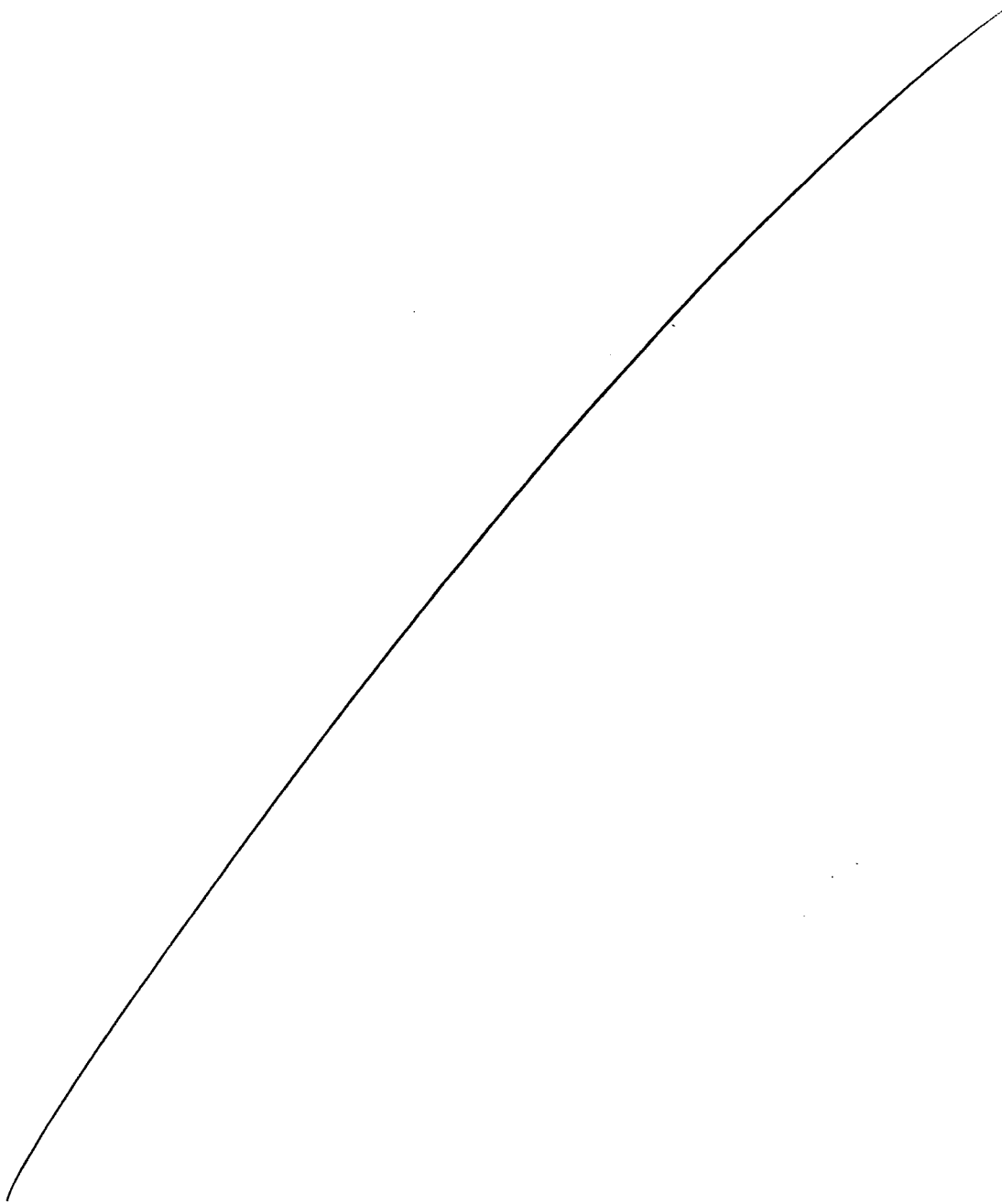


that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Oneida County, Idaho's internal control over financial reporting and compliance.

Searle Hart + Associates, P.C.

Idaho Falls, Idaho

April 8, 2019



FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2018

	GOVERNMENTAL ACTIVITIES	TOTAL GOVERNMENTAL ACTIVITIES	COMPONENT UNIT
ASSETS			
Cash - County Treasurer	\$ 4,128,664	\$ 4,128,664	\$ 547,466
Taxes receivable	85,129	85,129	-
Receivables	148,021	148,021	1,642,768
Internal balances	-	-	-
Due from other governmental agencies	570,520	570,520	-
Inventories	-	-	268,503
Other assets	19,516	19,516	35,539
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	79,462
Construction in progress	1,342,273	1,342,273	-
Infrastructure	298,490	298,490	-
Buildings	1,001,289	1,001,289	2,797,100
Equipment and furniture	4,927,053	4,927,053	3,367,175
Buildings and equipment under capital leases	717,354	717,354	1,120,575
Less: accumulated depreciation	(4,622,862)	(4,622,862)	(6,228,586)
Total Capital Assets	3,723,907	3,723,907	1,135,726
Other Assets			
Unamortized service contract	-	-	-
TOTAL ASSETS	<u>8,675,757</u>	<u>8,675,757</u>	<u>3,630,002</u>
DEFERRED OUTFLOWS			
Pension	133,190	133,190	-
Other	-	-	-
TOTA DEFERRED OUTFLOWS	<u>\$ 133,190</u>	<u>\$ 133,190</u>	<u>\$ -</u>

	GOVERNMENTAL	TOTAL GOVERNMENTAL	COMPONENT
	ACTIVITIES	ACTIVITIES	UNIT
LIABILITIES			
Accounts payable and accrued expenses	\$ 22,328	\$ 22,328	\$ 651,139
Due to other governmental agencies	-	-	-
Long-term liabilities			
Due within one year			
Short-term bank note payable	-	-	-
Bonds, capital leases and contracts	279,668	279,668	171,115
Accrued interest	9,455	9,455	-
Compensated absences	29,862	29,862	621,857
Due in more than one year			
Bonds, capital leases and contracts	194,491	194,491	197,280
Accrued interest	-	-	-
Compensated absences	69,679	69,679	-
Landfill postclosure costs	307,851	307,851	-
Net pension liability	792,462	792,462	-
TOTAL LIABILITIES	<u>1,705,796</u>	<u>1,705,796</u>	<u>1,641,391</u>
DEFERRED INFLOWS - Pension	<u>147,897</u>	<u>147,897</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	2,932,442	2,932,442	767,331
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Permanent	-	-	26,000
Unrestricted	<u>4,022,812</u>	<u>4,022,812</u>	<u>1,195,280</u>
TOTAL NET POSITION	<u>\$ 6,955,254</u>	<u>\$ 6,955,254</u>	<u>\$ 1,988,611</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2018

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 1,239,848	\$ 118,207	\$ 836,824	\$ -
Public safety	1,977,798	147,313	346,828	16,724
Public works	1,363,088	13,165	1,551,848	319,095
Health, welfare and sanitation	642,609	585,336	112,291	-
Culture and recreation	172,465	60,042	10,000	-
Education	-	-	-	-
Conservation/economic development	90,840	6,158	21,980	-
Interest on long-term debt	17,858	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	5,504,506	930,221	2,879,771	335,819
TOTAL PRIMARY GOVERNMENT	\$ 5,504,506	\$ 930,221	\$ 2,879,771	\$ 335,819
Component Units				
Oneida County Hospital	\$ 10,735,407	\$ 10,356,828	\$ 122,842	\$ 98,567
TOTAL COMPONENT UNITS	\$ 10,735,407	\$ 10,356,828	\$ 122,842	\$ 98,567
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, 2017				
NET POSITION, SEPTEMBER 30, 2018				

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

Primary Government

<u>Governmental Activities</u>	<u>Total</u>	<u>Component Unit</u>
\$ (284,817)	\$ (284,817)	
(1,466,933)	(1,466,933)	
521,020	521,020	
55,018	55,018	
(102,423)	(102,423)	
-	-	
(62,702)	(62,702)	
(17,858)	(17,858)	
<u>(1,358,695)</u>	<u>(1,358,695)</u>	
<u>(1,358,695)</u>	<u>(1,358,695)</u>	
		\$ <u>(157,170)</u>
		<u>(157,170)</u>
1,633,466	1,633,466	-
-	-	-
1,805	1,805	-
507,580	507,580	-
-	-	-
1,416	1,416	3,963
346,820	346,820	421,631
-	-	-
-	-	-
<u>2,491,087</u>	<u>2,491,087</u>	<u>425,594</u>
1,132,392	1,132,392	268,424
<u>5,822,862</u>	<u>5,822,862</u>	<u>1,720,187</u>
\$ <u><u>6,955,254</u></u>	\$ <u><u>6,955,254</u></u>	\$ <u><u>1,988,611</u></u>

ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2018

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
ASSETS				
Cash and cash equivalents	\$ 221,218	\$ 609,038	\$ 122,691	\$ -
Investments	-	-	-	-
Taxes receivable, net	25,345	-	-	33,891
Due from other funds	-	-	-	-
Receivable from other governments	124,051	408,762	-	20,492
Other receivables	-	-	118,772	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	<u>370,614</u>	<u>1,017,800</u>	<u>241,463</u>	<u>54,383</u>
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 370,614</u>	<u>\$ 1,017,800</u>	<u>\$ 241,463</u>	<u>\$ 54,383</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	22,328	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other payables	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>22,328</u>	<u>-</u>
DEFERRED INFLOWS				
Revenue unavailable for use	<u>23,317</u>	<u>-</u>	<u>96,063</u>	<u>31,180</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	1,017,800	123,072	23,203
Unassigned	<u>347,297</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>347,297</u>	<u>1,017,800</u>	<u>123,072</u>	<u>23,203</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ 370,614</u>	<u>\$ 1,017,800</u>	<u>\$ 241,463</u>	<u>\$ 54,383</u>

<u>SOLID WASTE</u>	<u>PAYMENT IN LIEU OF TAXES</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 350,757	\$ 2,305,920	\$ 546,015	\$ 4,155,639
-	-	-	-
-	-	27,451	86,687
-	-	-	-
-	-	17,215	570,520
27,691	-	-	146,463
-	-	-	-
-	-	19,516	19,516
<u>378,448</u>	<u>2,305,920</u>	<u>610,197</u>	<u>4,978,825</u>
-	-	-	-
<u>\$ 378,448</u>	<u>\$ 2,305,920</u>	<u>\$ 610,197</u>	<u>\$ 4,978,825</u>
\$ -	\$ -	\$ 26,975	\$ 26,975
-	-	-	22,328
-	-	-	-
-	-	-	-
-	-	-	-
-	-	26,975	49,303
<u>25,476</u>	<u>-</u>	<u>25,256</u>	<u>201,292</u>
-	-	19,516	19,516
-	-	-	-
352,972	2,305,920	562,347	4,385,314
-	-	(23,897)	323,400
<u>352,972</u>	<u>2,305,920</u>	<u>557,966</u>	<u>4,728,230</u>
<u>\$ 378,448</u>	<u>\$ 2,305,920</u>	<u>\$ 610,197</u>	<u>\$ 4,978,825</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, 2018

Total fund balance, governmental funds: \$ 4,728,230

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. 3,723,907

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. 201,292

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. 133,190
Deferred inflows associated with the net pension liability. (147,897)
Net pension liability. (792,462)

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. (891,006)

Net position of governmental activities in the Statement of Net Position: \$ 6,955,254

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2018

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
REVENUES				
Property taxes	\$ 498,762	\$ -	\$ -	\$ 632,958
Fees and fines	-	-	-	-
Licenses and permits	28,474	200	-	4,451
Intergovernmental	389,611	1,870,943	-	463,806
Charges for services	88,073	11,401	185,363	29,266
Investment earnings	1,416	-	-	-
Miscellaneous	44,783	228,522	19,532	31,988
	<u>1,051,119</u>	<u>2,111,066</u>	<u>204,895</u>	<u>1,162,469</u>
TOTAL REVENUE				
	<u>1,051,119</u>	<u>2,111,066</u>	<u>204,895</u>	<u>1,162,469</u>
EXPENDITURES				
General government	959,960	-	-	-
Public safety	25,807	-	128,102	1,451,646
Public works	-	1,179,550	-	-
Health, welfare and sanitation	47,552	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	12,185	-	-	-
Debt Service:				
Principal	-	106,325	-	48,751
Interest and other charges	-	13,869	-	-
Capital outlay	119,416	643,448	41,281	195,280
	<u>1,164,920</u>	<u>1,943,192</u>	<u>169,383</u>	<u>1,695,677</u>
TOTAL EXPENDITURES				
	<u>1,164,920</u>	<u>1,943,192</u>	<u>169,383</u>	<u>1,695,677</u>
Excess (deficiency) of revenues over expenditures	(113,801)	167,874	35,512	(533,208)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	177,111
Other sources	16,724	-	-	-
Transfers in	-	-	-	356,575
Transfers out	-	-	-	-
	<u>16,724</u>	<u>-</u>	<u>-</u>	<u>533,686</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>16,724</u>	<u>-</u>	<u>-</u>	<u>533,686</u>
SPECIAL ITEMS				
Proceeds from sale of assets	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(97,077)	167,874	35,512	478
Fund Balances, October 1, 2017	444,374	849,926	87,560	22,725
	<u>444,374</u>	<u>849,926</u>	<u>87,560</u>	<u>22,725</u>
FUND BALANCES, SEPTEMBER 30, 2018	<u>\$ 347,297</u>	<u>\$ 1,017,800</u>	<u>\$ 123,072</u>	<u>\$ 23,203</u>

<u>SOLID WASTE</u>	<u>PAYMENT IN LIEU OF TAXES</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 4,763	\$ -	\$ 499,828	\$ 1,636,311
-	-	-	-
-	-	-	33,125
-	780,516	205,392	3,710,268
394,915	-	175,083	884,101
-	-	-	1,416
8,391	-	38,225	371,441
<u>408,069</u>	<u>780,516</u>	<u>918,528</u>	<u>6,636,662</u>
-	-	205,155	1,165,115
-	-	238,789	1,844,344
-	-	22,229	1,201,779
337,512	-	268,002	653,066
-	-	149,544	149,544
-	-	-	-
-	-	78,655	90,840
20,594	-	-	175,670
610	-	-	14,479
-	-	116,498	1,115,923
<u>358,716</u>	<u>-</u>	<u>1,078,872</u>	<u>6,410,760</u>
49,353	780,516	(160,344)	225,902
-	-	-	177,111
-	-	-	16,724
-	-	61,252	417,827
-	(417,827)	-	(417,827)
-	(417,827)	61,252	193,835
-	-	-	-
49,353	362,689	(99,092)	419,737
<u>303,619</u>	<u>1,943,231</u>	<u>657,058</u>	<u>4,308,493</u>
\$ <u>352,972</u>	\$ <u>2,305,920</u>	\$ <u>557,966</u>	\$ <u>4,728,230</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, 2018

Net change in fund balances - total governmental funds: \$ 419,737

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 \$1,115,923 and depreciation of \$407,385 in the current period.

708,538

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold.

-

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

(1,441)

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.

(4,341)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Net change in accrued interest not reflected on governmental funds:

(3,379)

Net change in accrued landfill postclosure costs:

11,000

Net change in pension expense not reflected in the governmental funds:

44,062

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.

(41,784)

Change in net position of governmental activities:

\$ 1,132,392

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, 2018

OPERATING REVENUES

Net patient service revenue	\$ 10,356,828
Other revenue	514,407

TOTAL OPERATING REVENUES	<u>10,871,235</u>
--------------------------	-------------------

OPERATING EXPENSES

Salaries and benefits	5,763,904
Professional fees	2,546,174
Supplies	1,262,293
Insurance	39,038
Utilities	127,822
Repairs and maintenance	291,826
Rent	48,381
Miscellaneous	141,629
Depreciation and amortization	366,196
Travel, dues and education	118,647

TOTAL OPERATING EXPENSES	<u>10,705,910</u>
--------------------------	-------------------

INCOME (LOSS) FROM OPERATIONS	<u>165,325</u>
-------------------------------	----------------

NON-OPERATING INCOME (EXPENSES)

Investment income	99
Interest	(29,497)
Capital grants	98,567
CMS Medicare HER Incentive program income (expense)	-
Contributions	33,930
Loss from sale of assets	-
Property tax	-

TOTAL NON-OPERATING INCOME (EXPENSES)	<u>103,099</u>
---------------------------------------	----------------

Change in net position	268,424
------------------------	---------

Net Position - July 1, 2017	<u>1,720,187</u>
-----------------------------	------------------

NET POSITION - June 30, 2018	<u>\$ 1,988,611</u>
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ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2018

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from and on behalf of patients	\$ 10,421,017
Cash paid to suppliers	(4,650,279)
Cash paid to employees	(5,705,057)
Other cash receipts	<u>420,968</u>

Net cash provided (used) by operating activities	<u>486,649</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>33,930</u>

Net cash provided (used) by noncapital financing activities	<u>33,930</u>
---	---------------

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Capital grants and contributions	98,567
Proceeds from long-term capital lease obligation	-
Principal paid on long-term debt	(166,092)
Interest paid on long-term debt	(29,497)
Purchase of capital assets	<u>(355,239)</u>

Net cash provided (used) by capital and related financing activities	<u>(452,261)</u>
--	------------------

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and dividends on investments	<u>435</u>
---------------------------------------	------------

Net cash provided (used) by investing activities	<u>435</u>
--	------------

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	68,753
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CASH AND CASH EQUIVALENTS, JULY 1, 2017	<u>478,713</u>
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CASH AND CASH EQUIVALENTS, JUNE 30, 2018	\$ <u><u>547,466</u></u>
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**RECONCILIATION OF INCOME FROM OPERATIONS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES**

Income (loss) from operations	\$	165,325
Adjustments to reconcile income from operations to net cash provided by operating activities:		
Amortization of service contract		-
Depreciation and amortization		366,196
Provision for bad debts		460,697
Change in assets:		
Patient accounts receivable		(547,243)
CMS Medicare estimated settlement receivable		31,662
Inventory of supplies		(26,590)
Prepaid expenses		1,913
Other current assets		(13,134)
Change in liabilities:		
Accounts payable		(130,097)
Accrued compensation and related liabilities		58,847
Estimated third-party payor settlements payable		<u>119,073</u>
Net cash provided by operating activities	\$	<u><u>486,649</u></u>

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF FIDUCIARY NET POSITION
 September 30, 2018

	PRIVATE PURPOSE TRUST FUNDS	AGENCY FUNDS
ASSETS		
Cash	\$ 156,040	\$ 1,766
Receivables	60,861	80,922
TOTAL ASSETS	<u>216,901</u>	<u>82,688</u>
LIABILITIES		
Negative cash	50,699	-
Accounts payable and accrued expenses	-	-
Payable to other funds	-	-
Payable to the State of Idaho	-	1,766
Payable to taxing districts	-	80,922
TOTAL LIABILITIES	<u>50,699</u>	<u>82,688</u>
NET POSITION	\$ <u>166,202</u>	\$ <u>-</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2018

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	-
Intergovernmental revenues	699,249
Charges in services	26
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	79,314
Transfers from other funds	-
TOTAL ADDITIONS	778,589
DEDUCTIONS	
Trust operating expenses	720,231
Transfers to other funds	-
TOTAL DEDUCTIONS	720,231
Change in net position	58,358
NET POSITION, OCTOBER 1, 2017	107,844
NET POSITION, SEPTEMBER 30, 2018	\$ 166,202

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ONEIDA COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2018

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1. Summary of Significant Accounting Policies
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 - B. Reporting Entity
 - C. Component Unit – Oneida County Hospital
 - D. Government-Wide and Fund Financial Statements
 - E. Measurement Focus and Basis of Accounting
 - F. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Fund Balances/Net Position
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 - I. Revenues and Expenditures/Expenses
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10. Material Violation of Finance-Related Legal and Contractual Provisions
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ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2018

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, 2018

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, 2018

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, 2018

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, 2018

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, 2018 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, 2018

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, 2018

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, 2018

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, 2018, unrecorded fund liabilities included approximately \$99,541 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, 2018

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 2018, 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, 2018, totaled \$4,235,771 of which \$4,235,771 represented demand deposits. Of the total deposits, \$4,128,664 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 \$4,235,771 and the bank balance was \$4,684,000. Of this amount, \$4,184,000 was not covered by FDIC insurance.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2018

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2018 was as follows:

<u>Governmental Activities</u>	Balance 10-01-2017	Additions	Deletions	Balance 09-30-2018
Capital assets, not being depreciated				
Land	\$ 60,310	\$ -	\$ -	\$ 60,310
Construction in process	939,651	402,622	-	1,342,273
Total capital assets, not being depreciated	999,961	402,622	-	1,402,583
Capital assets, being depreciated				
Infrastructure	298,490	-	-	298,490
Buildings and improvements	1,001,289	-	-	1,001,289
Machinery and equipment	4,014,810	912,243	-	4,927,053
Buildings and improvements – leased	-	-	-	-
Machinery and equipment – leased	916,296	177,111	(376,053)	717,354
Total capital assets, being depreciated	6,230,885	1,089,354	(376,053)	6,944,186
Less accumulated depreciation for				
Infrastructure	(17,910)	(5,970)	-	(23,880)
Buildings and improvements	(550,617)	(21,225)	-	(571,842)
Machinery and equipment	(3,646,950)	(380,190)	-	(4,027,140)
Total accumulated depreciation	(4,215,477)	(407,385)	-	(4,622,862)
Total capital assets, being depreciated, net	2,015,408	681,969	(376,053)	2,321,324
Governmental activity, capital assets, net	\$ 3,015,369	\$ 1,084,591	\$ (376,053)	\$ 3,723,907

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

<u>Governmental activities</u>	
General government	\$ 33,384
Public safety	144,501
Public works	161,309
Health, welfare and sanitation	44,495
Culture and recreation	23,696
Conservation and economic development	-
Total governmental activities	\$ 407,385

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2018

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.

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, 2018, 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 \$195,671 for the year ended September 30, 2018.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2018

4. PENSION PLAN (Continued)

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

At September 30, 2018, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2018, the County's proportion was .0537256 percent.

For the year ended September 30, 2018, the County recognized pension expense/(revenue) of \$156,121. At September 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 86,990	\$ 59,850
Changes in assumptions or other inputs	51,565	-
Net difference between projected and actual earnings on pension plan investments	-	88,047
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(52,901)	-
County contributions subsequent to the measurement date	47,536	-
Total	\$ <u>133,190</u>	\$ <u>147,897</u>

A portion of deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date of \$47,536 for the year ended September 30, 2018, will be recognized as a reduction of the net pension liability in the subsequent year.

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, 2017, the beginning of the measurement period ended June 30, 2018 is 4.8 years.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2018

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 June 30:

2019	\$	64,417
2020		7,590
2021		(64,937)
2022		<u>(16,413)</u>
Total	\$	<u>(9,343)</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, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00 %
Salary increases	3.75 %
Salary inflation	3.75 %
Investment rate of return (net of investment expenses)	7.05 %
Cost-of-living adjustments	1.00 %

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 2013 through 2017 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2018 for the period from July 1, 2013 through June 30, 2017. The total pension liability as of June 30, 2018 is based on the results of an actuarial valuation date of July 1, 2018.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2018

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. 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, 2018:

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	3.05%	.08%
Broad US Equities	55.00%	8.30%	6.05%
Developed Foreign Equities	15.00%	8.45%	6.20%
Assumed Inflation – Mean		2.25%	2.25%
Assumed Inflation – Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.75%	4.5%
Portfolio Standard Deviation		12.54%	12.54%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.13%	3.77%
Assumed Investment Expenses		.40%	.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.73%	3.37%
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.19%
Portfolio Standard Deviation			14.16%

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2018

4. PENSION PLAN (Continued)

Valuation Assumptions Chosen by PERSI Board

Long-Term Expected Real Rate of Return, Net of Investment Expenses	4.05%
Assumed Inflation	3.00%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses	7.05%

Discount Rate

The discount rate used to measure the total pension liability was 7.05% for 2018. 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 7.05% for 2018, 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 (6.05%) or 1-percentage-point higher (8.05%) than the current rate:

	1% Decrease (6.05%)	Current Discount Rate (7.05%)	1% Increase (8.05%)
Employer's proportionate share of the net pension liability (asset)	\$1,983,712	\$792,462	(\$193,942)

Pension plan fiduciary net position

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

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

Payables to the pension plan

At September 30, 2018, 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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2018

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.

6. LONG-TERM DEBT AND CAPITAL LEASES

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, 2018, the following changes occurred in long-term debt:

	Balance 10-01-2017	Additions	Reductions	Balance 09-30-2018	Due within one year
Governmental activities					
Compensated absences	\$ 57,757	\$ 41,784	\$ -	\$ 99,541	\$ 29,862
Accrued interest	6,076	3,379	-	9,455	9,455
Capital leases	472,718	177,411	(175,970)	474,159	279,668
Landfill closure costs	318,851	-	(11,000)	307,851	-
Net pension liability	858,608	-	(66,146)	792,462	-
Total governmental activities	\$ 1,714,010	\$ 222,574	\$ (253,116)	\$ 1,683,468	\$ 318,985

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2018, are as follows:

Year	Governmental Activities	
	Capital Leases	
	Principal	Interest
2019	\$ 279,668	\$ 20,591
2020	94,764	10,207
2021	99,727	5,243
Total	\$ 474,159	\$ 36,041

Interest rates on capital leases vary between 3.00% and 7.19%.

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 Justice 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, 2018

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 20 years for a total of \$220,000. The new landfill opened in November of 2009. Maximum closure and post-closure on the new landfill is based on a maximum of two cells 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 \$307,851 based on what it would cost to perform all closure and postclosure care of the current landfill site in 2018 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, 2018.

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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2018

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

The 911 Fund had a negative cash balance of \$26,975 and a deficit fund balance of \$4,381 as of September 30, 2018.

The Bear River Drug Task Force Trust Fund had a negative cash balance of \$49,062 as of September 30, 2018.

The Sheriff's Revolving Trust had a negative cash balance and deficit fund balance of \$1,637 as of September 30, 2018.

There were no interfund receivables or payables as of September 30, 2018.

13. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2018, consisted of the following:

Transfer from:

		<u>PILT</u>
<u>Transfer to:</u>		
County Fair	\$	40,826
Justice		356,575
Health District		2,683
Parks and Recreation		<u>17,743</u>
Total	\$	<u><u>417,827</u></u>

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

14. SUBSEQUENT EVENTS

There are no known subsequent events that will have a material impact on the operation of the County. Subsequent events were considered through the report date of April 8, 2019.

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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, 2018

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 492,771	\$ 492,771	\$ 498,245
Fees and fines	-	-	-
Licenses and permits	21,861	21,861	28,474
Intergovernmental	716,020	716,020	385,019
Charges for services	57,106	57,106	88,073
Investment earnings	-	-	1,416
Miscellaneous	18,147	18,147	41,945
TOTAL REVENUES	1,305,905	1,305,905	1,043,172
EXPENDITURES			
Current:			
General government	954,429	954,429	906,118
Public safety	38,796	38,796	25,807
Public works	-	-	-
Health, welfare and sanitation	53,680	53,680	47,552
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	12,185
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	645,500	645,500	156,534
TOTAL EXPENDITURES	1,692,405	1,692,405	1,148,196
Excess (deficiency) of revenues over expenditures	(386,500)	(386,500)	(105,024)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(386,500)	(386,500)	(105,024)
Fund Balances, October 1, 2017	351,587	351,587	351,587
FUND BALANCES, SEPTEMBER 30, 2018	\$ (34,913)	\$ (34,913)	\$ 246,563

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	517	\$	498,762
	-		-
	-		28,474
	4,592		389,611
	-		88,073
	-		1,416
	<u>2,838</u>		<u>44,783</u>
	<u>7,947</u>		<u>1,051,119</u>
	53,842		959,960
	-		25,807
	-		-
	-		47,552
	-		-
	-		-
	-		12,185
	-		-
	-		-
	<u>(37,118)</u>		<u>119,416</u>
	<u>16,724</u>		<u>1,164,920</u>
	(8,777)		(113,801)
	-		-
	16,724		16,724
	-		-
	<u>-</u>		<u>-</u>
	<u>16,724</u>		<u>16,724</u>
	<u>-</u>		<u>-</u>
	7,947		(97,077)
	<u>92,787</u>		<u>444,374</u>
\$	<u><u>100,734</u></u>	\$	<u><u>347,297</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the Year Ended September 30, 2018

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Current:			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	134	134	200
Intergovernmental	1,212,011	1,212,011	1,536,892
Charges for services	15,562	15,562	11,401
Investment earnings	-	-	-
Miscellaneous	10,473	10,473	521,855
TOTAL REVENUES	1,238,180	1,238,180	2,070,348
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	1,368,180	1,670,164	1,596,485
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	220,000	374,671	374,671
TOTAL EXPENDITURES	1,588,180	2,044,835	1,971,156
Excess (deficiency) of revenues over expenditures	(350,000)	(806,655)	99,192
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	1,500
Net change in fund balances	(350,000)	(806,655)	100,692
Fund Balances, October 1, 2017	513,346	513,346	513,346
FUND BALANCES, SEPTEMBER 30, 2018	\$ 163,346	\$ (293,309)	\$ 614,038

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ -
-	-
-	200
334,051	1,870,943
-	11,401
-	-
<u>(293,333)</u>	<u>228,522</u>
<u>40,718</u>	<u>2,111,066</u>
-	-
-	-
(416,935)	1,179,550
-	-
-	-
-	-
106,325	106,325
13,869	13,869
<u>268,777</u>	<u>643,448</u>
<u>(27,964)</u>	<u>1,943,192</u>
68,682	167,874
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
<u>(1,500)</u>	<u>-</u>
67,182	167,874
<u>336,580</u>	<u>849,926</u>
\$ <u>403,762</u>	\$ <u>1,017,800</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
AMBULANCE
For the Year Ended September 30, 2018

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	18,713	18,713	20,000
Charges for services	88,365	88,365	173,771
Investment earnings	-	-	-
Miscellaneous	551	551	19,532
TOTAL REVENUES	107,629	107,629	213,303
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	121,129	129,074	129,086
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	53,000	45,055	38,792
TOTAL EXPENDITURES	174,129	174,129	167,878
Excess (deficiency) of revenues over expenditures	(66,500)	(66,500)	45,425
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(66,500)	(66,500)	45,425
Fund Balances, October 1, 2017	77,266	77,266	77,266
FUND BALANCES, SEPTEMBER 30, 2018	\$ 10,766	\$ 10,766	\$ 122,691

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		-
	-		-
	(20,000)		-
	11,592		185,363
	-		-
	-		19,532
	-		-
	(8,408)		204,895
	-		-
	(984)		128,102
	-		-
	-		-
	-		-
	-		-
	-		-
	2,489		41,281
	-		-
	1,505		169,383
	-		-
	(9,913)		35,512
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	(9,913)		35,512
	-		-
	10,294		87,560
\$	381	\$	123,072

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the Year Ended September 30, 2018

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 688,119	\$ 688,119	\$ 631,793
Fees and fines	-	-	-
Licenses and permits	1,270	1,270	4,451
Intergovernmental	688,879	688,879	819,801
Charges for services	29,205	29,205	29,266
Investment earnings	-	-	-
Miscellaneous	63,411	63,411	31,988
TOTAL REVENUES	1,470,884	1,470,884	1,517,299
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	1,387,984	1,437,040	1,387,175
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	82,900	131,383	131,383
TOTAL EXPENDITURES	1,470,884	1,568,423	1,518,558
Excess (deficiency) of revenues over expenditures	-	(97,539)	(1,259)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	(8)
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	(8)
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	-	(97,539)	(1,267)
Fund Balances, October 1, 2017	35,158	35,158	35,158
FUND BALANCES, SEPTEMBER 30, 2018	\$ 35,158	\$ (62,381)	\$ 33,891

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	1,165	\$	632,958
	-		-
	-		4,451
	(355,995)		463,806
	-		29,266
	-		-
	-		31,988
	<u>(354,830)</u>		<u>1,162,469</u>
	-		-
	64,471		1,451,646
	-		-
	-		-
	-		-
	-		-
	48,751		48,751
	-		-
	<u>63,897</u>		<u>195,280</u>
	<u>177,119</u>		<u>1,695,677</u>
	(531,949)		(533,208)
	177,111		177,111
	-		-
	356,583		356,575
	-		-
	<u>533,694</u>		<u>533,686</u>
	-		-
	1,745		478
	<u>(12,433)</u>		<u>22,725</u>
\$	<u><u>(10,688)</u></u>	\$	<u><u>23,203</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE
For the Year Ended September 30, 2018

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ 4,763
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	380,000	380,000	390,613
Investment earnings	-	-	-
Miscellaneous	-	-	8,391
TOTAL REVENUES	380,000	380,000	403,767
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	321,503	321,503	323,864
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	160,000	160,000	34,852
TOTAL EXPENDITURES	481,503	481,503	358,716
Excess (deficiency) of revenues over expenditures	(101,503)	(101,503)	45,051
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(101,503)	(101,503)	45,051
Fund Balances, October 1, 2017	333,397	333,397	333,397
FUND BALANCES, SEPTEMBER 30, 2018	\$ 231,894	\$ 231,894	\$ 378,448

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ 4,763
-	-
-	-
-	-
4,302	394,915
-	-
-	8,391
<u>4,302</u>	<u>408,069</u>
-	-
-	-
-	-
13,648	337,512
-	-
-	-
-	-
20,594	20,594
610	610
<u>(34,852)</u>	<u>-</u>
-	358,716
4,302	49,353
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
<u>-</u>	<u>-</u>
4,302	49,353
<u>(29,778)</u>	<u>303,619</u>
\$ <u><u>(25,476)</u></u>	\$ <u><u>352,972</u></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, 2018

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	362,689
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUES	-	-	362,689
EXPENDITURES			
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	-	-	-
TOTAL EXPENDITURES	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	362,689
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	-	-	362,689
Fund Balances, October 1, 2017	1,943,231	1,943,231	1,943,231
FUND BALANCES, SEPTEMBER 30, 2018	\$ 1,943,231	\$ 1,943,231	\$ 2,305,920

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		-
	417,827		780,516
	-		-
	-		-
	-		-
	417,827		780,516
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	417,827		780,516
	-		-
	-		-
	-		-
	(417,827)		(417,827)
	(417,827)		(417,827)
	-		-
	-		362,689
	-		1,943,231
\$	-	\$	2,305,920

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
BUDGET AND ACTUAL
For the Year Ended September 30, 2018

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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's portion of net pension liability	0.0537256%	0.0546248%	0.0557422%	0.0568258%
Employer's proportionate share of the net pension liability	\$ 792,462	\$ 858,608	\$ 1,129,980	\$ 748,303
Employer's covered employee payroll	\$ 1,717,340	\$ 1,684,784	\$ 1,627,063	\$ 1,583,347
Employer's proportional share of the net pension liability as a percentage of its covered payroll	46.14%	50.96%	69.45%	47.26%
Plan fiduciary net position as a percentage of the total pension liability	91.69%	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						
<u>Fiscal Year</u>	<u>Statutorily Required Contribution</u>	<u>Contribution in Relation to the Statutorily Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contribution as a % of Covered Payroll</u>	
2015	\$ 182,548	\$ 182,548	\$ -	\$ 1,583,347	11.53%	
2016	\$ 184,295	\$ 184,295	\$ -	\$ 1,622,997	11.36%	
2017	\$ 186,349	\$ 186,349	\$ -	\$ 1,633,999	11.40%	
2018	\$ 200,183	\$ 200,183	\$ -	\$ 1,756,789	11.39%	

*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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
PERSI – BASE PLAN
For the Year Ended September 30, 2018

Methods and Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contribution rates in the employer's contributions are calculated as of June 30, 2018. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

	PERSI
	Base Plan
Valuation date	July 1, 2018
Actuarial cost method	Entry age normal
Amortization method	Level percentage of projected payroll open
Remaining amortization period	16.6 years
Asset valuation method	Market value
<u>Actuarial assumptions:</u>	
Investment Rate of Return – Gross	7.00%
Projected salary increases	4.25 – 10.00%
Includes salary inflation	3.75%
Postretirement benefit increase	1.00%
Implied price inflation rate	3.00%
Discount Rate – Actuarial Accrued Liability	7.00%

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SUPPLEMENTARY INFORMATION

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ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2018

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
ASSETS				
Cash - County Treasurer	\$ 17,213	\$ 977	\$ 56,526	\$ -
Accounts receivable	-	-	-	-
Taxes receivable	476	254	6,308	1,654
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>17,689</u>	<u>1,231</u>	<u>62,834</u>	<u>1,654</u>
TOTAL ASSETS				
	<u>17,689</u>	<u>1,231</u>	<u>62,834</u>	<u>1,654</u>
DEFERRED OUTFLOWS				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS				
	<u>\$ 17,689</u>	<u>\$ 1,231</u>	<u>\$ 62,834</u>	<u>\$ 1,654</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Warrants payable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS				
Revenues unavailable for use	438	234	5,803	1,522
	<u>438</u>	<u>234</u>	<u>5,803</u>	<u>1,522</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	17,251	997	57,031	132
Unassigned	-	-	-	-
	<u>17,251</u>	<u>997</u>	<u>57,031</u>	<u>132</u>
TOTAL FUND BALANCE				
	<u>17,251</u>	<u>997</u>	<u>57,031</u>	<u>132</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE				
	<u>\$ 17,689</u>	<u>\$ 1,231</u>	<u>\$ 62,834</u>	<u>\$ 1,654</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2018

	<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>
ASSETS				
Cash - County Treasurer	\$ -	\$ -	\$ 126,942	\$ 7,151
Accounts receivable	-	-	-	-
Taxes receivable	1,573	1,256	5,985	2,951
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>1,573</u>	<u>1,256</u>	<u>132,927</u>	<u>10,102</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ <u>1,573</u>	\$ <u>1,256</u>	\$ <u>132,927</u>	\$ <u>10,102</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Warrants payable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS				
Revenues unavailable for use	<u>1,447</u>	<u>1,156</u>	<u>5,506</u>	<u>2,715</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	126	100	127,421	7,387
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u>126</u>	<u>100</u>	<u>127,421</u>	<u>7,387</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	\$ <u>1,573</u>	\$ <u>1,256</u>	\$ <u>132,927</u>	\$ <u>10,102</u>

<u>TORT</u>	<u>WEEDS</u>	<u>CONSOLIDATED ELECTIONS</u>	<u>JUDGEMENTS</u>	<u>ONEIDA COUNTY SEARCH & RESCUE</u>	<u>WATERWAYS</u>
\$ 1,382	\$ 34,959	\$ 224,270	\$ 2,480	\$ 2,805	\$ 6,941
-	-	-	-	-	-
3,880	2,835	-	279	-	-
-	-	14,137	-	-	-
-	-	-	-	-	-
<u>5,262</u>	<u>37,794</u>	<u>238,407</u>	<u>2,759</u>	<u>2,805</u>	<u>6,941</u>
-	-	-	-	-	-
<u>\$ 5,262</u>	<u>\$ 37,794</u>	<u>\$ 238,407</u>	<u>\$ 2,759</u>	<u>\$ 2,805</u>	<u>\$ 6,941</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,570</u>	<u>2,608</u>	<u>-</u>	<u>257</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
1,692	35,186	238,407	2,502	2,805	6,941
-	-	-	-	-	-
<u>1,692</u>	<u>35,186</u>	<u>238,407</u>	<u>2,502</u>	<u>2,805</u>	<u>6,941</u>
<u>\$ 5,262</u>	<u>\$ 37,794</u>	<u>\$ 238,407</u>	<u>\$ 2,759</u>	<u>\$ 2,805</u>	<u>\$ 6,941</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2018

	JUVENILE DEPARTMENT BUILDING	COURT FACILITY FUND	INTERLOCK/ MONITORING FUND	911 FUND
ASSETS				
Cash - County Treasurer	\$ 19,783	\$ 20,775	\$ 11,248	\$ -
Accounts receivable	-	-	-	-
Taxes receivable	-	-	-	-
Other receivables	-	-	-	3,078
Prepaid expenses	-	-	-	19,516
	<u>19,783</u>	<u>20,775</u>	<u>11,248</u>	<u>22,594</u>
TOTAL ASSETS				
	<u>19,783</u>	<u>20,775</u>	<u>11,248</u>	<u>22,594</u>
DEFERRED OUTFLOWS				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS				
	<u>\$ 19,783</u>	<u>\$ 20,775</u>	<u>\$ 11,248</u>	<u>\$ 22,594</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ 26,975
Warrants payable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,975</u>
DEFERRED INFLOWS				
Revenues unavailable for use	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	19,516
Restricted	-	-	-	-
Assigned	19,783	20,775	11,248	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,897)</u>
TOTAL FUND BALANCE				
	<u>19,783</u>	<u>20,775</u>	<u>11,248</u>	<u>(4,381)</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE				
	<u>\$ 19,783</u>	<u>\$ 20,775</u>	<u>\$ 11,248</u>	<u>\$ 22,594</u>

<u>RECOVERY ACT GRANT FUND</u>	<u>TAYLOR GRAZING FUND</u>	<u>TOTALS</u>
\$ 12,466	\$ 97	\$ 546,015
-	-	-
-	-	27,451
-	-	17,215
-	-	19,516
<u>12,466</u>	<u>97</u>	<u>610,197</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 12,466</u>	<u>\$ 97</u>	<u>\$ 610,197</u>
\$ -	\$ -	\$ 26,975
-	-	-
-	-	26,975
-	-	25,256
-	-	19,516
-	-	-
12,466	97	562,347
-	-	(23,897)
<u>12,466</u>	<u>97</u>	<u>557,966</u>
<u>\$ 12,466</u>	<u>\$ 97</u>	<u>\$ 610,197</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, 2018

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
REVENUES				
Taxes	\$ 5,683	\$ 6,123	\$ 109,099	\$ 30,390
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	32	-	47,452	26,317
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	1,750	-	1,768	9,608
TOTAL REVENUES	<u>7,465</u>	<u>6,123</u>	<u>158,319</u>	<u>66,315</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	173,612	-
Health, welfare and sanitation	-	-	-	-
Public works	22,229	-	-	-
Culture and recreation	-	5,579	-	74,947
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	32,200
TOTAL EXPENDITURES	<u>22,229</u>	<u>5,579</u>	<u>173,612</u>	<u>107,147</u>
Excess (deficiency) of revenues over expenditures	(14,764)	544	(15,293)	(40,832)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	40,826
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,826</u>
Excess (deficiency) of revenues over expenditures and other uses	(14,764)	544	(15,293)	(6)
Fund Balances, October 1, 2017	32,015	453	72,324	138
FUND BALANCES, September 30, 2018	<u>\$ 17,251</u>	<u>\$ 997</u>	<u>\$ 57,031</u>	<u>\$ 132</u>

<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>	<u>TORT</u>	<u>WEEDS</u>
\$ 28,478	\$ 32,732	\$ 88,709	\$ 64,977	\$ 74,095	\$ 58,336
-	-	-	-	-	-
-	10,000	112,291	-	-	21,980
-	29,314	-	-	-	6,598
-	-	-	-	-	-
-	-	-	-	-	-
-	4,816	8,406	-	817	-
<u>28,478</u>	<u>76,862</u>	<u>209,406</u>	<u>64,977</u>	<u>74,912</u>	<u>86,914</u>
-	-	-	68,079	97,322	-
36,144	-	231,858	-	-	-
-	-	-	-	-	-
-	57,353	-	-	-	-
-	-	-	-	-	78,655
-	-	-	-	-	-
-	-	-	-	-	-
-	68,660	-	5,450	-	-
<u>36,144</u>	<u>126,013</u>	<u>231,858</u>	<u>73,529</u>	<u>97,322</u>	<u>78,655</u>
(7,666)	(49,151)	(22,452)	(8,552)	(22,410)	8,259
-	-	-	-	-	-
2,683	17,743	-	-	-	-
-	-	-	-	-	-
<u>2,683</u>	<u>17,743</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(4,983)	(31,408)	(22,452)	(8,552)	(22,410)	8,259
<u>5,109</u>	<u>31,508</u>	<u>149,873</u>	<u>15,939</u>	<u>24,102</u>	<u>26,927</u>
\$ <u>126</u>	\$ <u>100</u>	\$ <u>127,421</u>	\$ <u>7,387</u>	\$ <u>1,692</u>	\$ <u>35,186</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, 2018

	CONSOLIDATED ELECTIONS	JUDGEMENTS	ONEIDA COUNTY SEARCH & RESCUE	WATERWAYS
REVENUES				
Taxes	\$ -	\$ 1,206	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	56,293	-	-	4,828
Charges for services	-	-	-	2,500
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	-	-
TOTAL REVENUES	56,293	1,206	-	7,328
EXPENDITURES				
General government	30,723	1	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	11,665
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	10,188	-	-	-
TOTAL EXPENDITURES	40,911	1	-	11,665
Excess (deficiency) of revenues over expenditures	15,382	1,205	-	(4,337)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	15,382	1,205	-	(4,337)
Fund Balances, October 1, 2017	223,025	1,297	2,805	11,278
FUND BALANCES, September 30, 2018	\$ 238,407	\$ 2,502	\$ 2,805	\$ 6,941

JUVENILE DEPARTMENT BUILDING	COURT FACILITY FUND	INTERLOCK/ MONITORING FUND	911 FUND	RECOVERY ACT GRANT FUND	TAYLOR GRAZING FUND
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	62,870	-	-
-	-	-	-	-	-
-	1,760	270	-	-	9,030
-	1,760	270	62,870	-	9,030
-	-	-	-	-	-
-	356	-	64,821	-	9,030
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	356	-	64,821	-	9,030
-	1,404	270	(1,951)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,404	270	(1,951)	-	-
19,783	19,371	10,978	(2,430)	12,466	97
\$ 19,783	\$ 20,775	\$ 11,248	\$ (4,381)	\$ 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, 2018

REVENUES	TOTALS
Taxes	\$ 499,828
Licenses and permits	-
Intergovernmental revenues	205,392
Charges for services	175,083
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	38,225
TOTAL REVENUES	918,528
EXPENDITURES	
General government	205,155
Public safety	238,789
Health, welfare and sanitation	268,002
Public works	22,229
Culture and recreation	149,544
Conservation/economic development	78,655
Intergovernmental expenditures	-
Debt service:	
Principal retirement	-
Interest and fiscal charges	-
Capital outlay	116,498
TOTAL EXPENDITURES	1,078,872
Excess (deficiency) of revenues over expenditures	(160,344)
OTHER FINANCING SOURCES (USES)	
Proceeds from long-term debt	-
Other sources	-
Statutory transfers in	61,252
Statutory transfers out	-
TOTAL OTHER FINANCING SOURCES (USES)	61,252
Excess (deficiency) of revenues over expenditures and other uses	(99,092)
Fund Balances, October 1, 2017	657,058
FUND BALANCES, September 30, 2018	\$ 557,966

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ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2018

	<u>AUDITORS TRUST</u>	<u>ECONOMIC DEVELOPMENT TRUST</u>	<u>CRISIS CENTER TRUST</u>	<u>BEAR RIVER DRUG TASK FORCE TRUST</u>
ASSETS				
Cash - County Treasurer	\$ 50,751	\$ 31,271	\$ -	\$ -
Receivables	-	-	-	60,861
TOTAL ASSETS	<u>\$ 50,751</u>	<u>\$ 31,271</u>	<u>\$ -</u>	<u>\$ 60,861</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	49,062
Warrants payable	-	-	-	-
Due to other funds	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,062</u>
FUND BALANCES				
Unreserved fund balances	<u>50,751</u>	<u>31,271</u>	<u>-</u>	<u>11,799</u>
TOTAL LIABILITIES AND AND FUND BALANCE	<u>\$ 50,751</u>	<u>\$ 31,271</u>	<u>\$ -</u>	<u>\$ 60,861</u>

<u>DRUG COURT TRUST</u>	<u>DIVERSION FEES TRUST</u>	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$ 73,931	\$ 87	\$ -	\$ -	\$ 156,040
-	-	-	-	60,861
<u>\$ 73,931</u>	<u>\$ 87</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 216,901</u>
\$ -	\$ -	\$ -	\$ 1,637	\$ 50,699
-	-	-	-	-
-	-	-	-	-
-	-	-	1,637	50,699
<u>73,931</u>	<u>87</u>	<u>-</u>	<u>(1,637)</u>	<u>166,202</u>
<u>\$ 73,931</u>	<u>\$ 87</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 216,901</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, 2018

	AUDITOR TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTR TRUST	BEAR RIVER DRUG TASK FORCE TRUST
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	590,388	48,000	-	60,861
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	31,386	30,998	-	-
TOTAL REVENUES	621,774	78,998	-	60,861
EXPENDITURES				
General government	622,814	-	-	-
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	-	59,009	-	22,593
TOTAL EXPENDITURES	622,814	59,009	-	22,593
Excess (deficiency) of revenues over expenditures	(1,040)	19,989	-	38,268
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(1,040)	19,989	-	38,268
Fund Balances, October 1, 2017	51,791	11,282	-	(26,469)
FUND BALANCES, September 30, 2018	\$ 50,751	\$ 31,271	\$ -	\$ 11,799

<u>DRUG COURT TRUST</u>	<u>DIVERSION FEES TRUST</u>	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	699,249
-	-	-	26	26
-	-	-	-	-
-	-	-	-	-
16,930	-	-	-	79,314
<u>16,930</u>	<u>-</u>	<u>-</u>	<u>26</u>	<u>778,589</u>
-	-	-	-	622,814
12,875	-	-	2,940	15,815
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	81,602
<u>12,875</u>	<u>-</u>	<u>-</u>	<u>2,940</u>	<u>720,231</u>
4,055	-	-	(2,914)	58,358
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
4,055	-	-	(2,914)	58,358
<u>69,876</u>	<u>87</u>	<u>-</u>	<u>1,277</u>	<u>107,844</u>
\$ <u><u>73,931</u></u>	\$ <u><u>87</u></u>	\$ <u><u>-</u></u>	\$ <u><u>(1,637)</u></u>	\$ <u><u>166,202</u></u>

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OTHER SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2018

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
<i>Clerk/Auditor/Recorder</i>			
Salaries	\$ 101,630	\$ 92,759	\$ 8,871
Personnel benefits	-	-	-
Travel	4,790	2,354	2,436
Supplies	1,000	665	335
Grant expenditures	-	-	-
Insurance	-	-	-
Utilities	-	-	-
Repairs and maintenance	200	-	200
Dues and memberships	175	175	-
Postage	2,500	2,257	243
Miscellaneous	100	140	(40)
Capital outlay	-	-	-
Department Totals	110,395	98,350	12,045
<i>Assessor</i>			
Salaries	164,560	157,632	6,928
Travel	7,600	3,240	4,360
Supplies	1,500	1,479	21
Utilities	1,000	828	172
Repairs and maintenance	2,000	1,885	115
Dues and memberships	700	390	310
Postage	3,500	2,080	1,420
Miscellaneous	200	266	(66)
Invasive species	-	-	-
Capital outlay	-	-	-
Department Totals	181,060	167,800	13,260
<i>Treasurer/Tax Collector</i>			
Salaries	76,060	71,316	4,744
Travel	3,150	2,933	217
Training	150	-	150
Supplies	1,200	597	603
Utilities	-	-	-
Repairs and maintenance	100	120	(20)
Advertising	350	168	182
Dues and memberships	205	180	25
Postage	2,000	184	1,816
Tax deedding and title search	3,000	5,433	(2,433)
Miscellaneous	550	2,765	(2,215)
Capital outlay	-	-	-
Department Totals	\$ 86,765	\$ 83,696	\$ 3,069

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2018

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Commissioners</i>			
Salaries	\$ 41,000	\$ 40,915	\$ 85
Travel	5,800	2,087	3,713
Supplies	-	-	-
Utilities	-	-	-
Dues and memberships	300	300	-
Miscellaneous	-	-	-
Capital outlay	-	-	-
Department Totals	<u>47,100</u>	<u>43,302</u>	<u>3,798</u>
<i>Coroner</i>			
Salaries	3,070	3,060	10
Travel	500	540	(40)
Professional services	-	-	-
Autopsies and inquests	5,000	-	5,000
Miscellaneous	1,100	-	1,100
Jury and witnesses	-	-	-
Department Totals	<u>9,670</u>	<u>3,600</u>	<u>6,070</u>
<i>Building Inspector</i>			
Salaries	-	12,185	(12,185)
Department Totals	<u>-</u>	<u>12,185</u>	<u>(12,185)</u>
<i>Annex Building and Grounds</i>			
Salaries	4,380	4,370	10
Supplies	500	272	228
Professional services	-	-	-
Utilities	7,000	5,552	1,448
Repairs and maintenance	3,000	2,025	975
Rent	-	-	-
Capital outlay	12,500	686	11,814
Department Totals	<u>27,380</u>	<u>12,905</u>	<u>14,475</u>
<i>Buildings and Grounds</i>			
Salaries	24,380	24,370	10
Supplies	2,500	2,721	(221)
Professional services	300	298	2
Utilities	28,500	30,515	(2,015)
Repairs and maintenance	25,000	29,291	(4,291)
Miscellaneous	-	-	-
Capital outlay	100,000	100,530	(530)
Department Totals	<u>\$ 180,680</u>	<u>\$ 187,725</u>	<u>\$ (7,045)</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2018

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Emergency Management</i>			
Salaries	\$ 8,000	\$ 8,000	\$ -
Travel	10,828	17,807	(6,979)
Repairs and maintenance	-	-	-
CERT grant	-	-	-
SHSP grant	18,868	-	18,868
Department Totals	37,696	25,807	11,889
<i>County Agent</i>			
Salaries	41,110	42,305	(1,195)
Travel	2,500	522	1,978
Contracts	1,500	1,125	375
Supplies	2,080	2,005	75
Utilities	3,800	3,230	570
Vehicles	760	759	1
Repairs and maintenance	900	526	374
Postage	200	150	50
Photography and printing	2,950	2,388	562
Dues and memberships	125	82	43
Miscellaneous	700	664	36
Predatory animal control	2,000	2,000	-
Capital outlay	-	-	-
Department Totals	58,625	55,756	2,869
<i>Data Processing</i>			
Supplies	1,000	1,083	(83)
Repairs and maintenance	500	-	500
Contracts	53,500	53,916	(416)
Capital outlay	17,000	13,231	3,769
Department Totals	72,000	68,230	3,770
<i>Elections</i>			
Salaries	-	-	-
Travel	100	64	36
Supplies	1,500	945	555
Advertising	2,000	2,939	(939)
Postage	500	680	(180)
Photography and printing	8,000	6,764	1,236
Miscellaneous	200	980	(780)
Professional services	4,500	2,554	1,946
Repairs and maintenance	1,200	-	1,200
Capital outlay	1,000	-	1,000
Department Totals	\$ 19,000	\$ 14,926	\$ 4,074

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2018

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>County General</i>			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	215,100	201,325	13,775
Travel	1,700	1,700	-
Supplies	-	-	-
Professional services	13,500	13,500	-
Advertising	4,000	7,680	(3,680)
Dues and memberships	6,394	5,950	444
Senior citizens	9,500	8,000	1,500
Miscellaneous	72,540	71,182	1,358
Signs	1,300	840	460
Contracts	15,000	15,000	-
College tuition	8,000	6,650	1,350
Veterans expense	-	-	-
Grants	-	-	-
Capital outlay	515,000	42,087	472,913
Department Totals	862,034	373,914	488,120
TOTAL CURRENT EXPENSE	\$ 1,692,405	\$ 1,148,196	\$ 544,209
ROAD AND BRIDGE			
Salaries	\$ 400,680	\$ 349,493	\$ 51,187
Personnel benefits	180,300	157,807	22,493
Training	3,500	1,962	1,538
Supplies	18,000	18,935	(935)
Utilities	21,700	16,462	5,238
Vehicles	118,000	81,865	36,135
Professional services	-	-	-
Repairs and maintenance	75,000	75,476	(476)
Rent	5,000	4,855	145
Freight	-	-	-
Miscellaneous	11,000	57,139	(46,139)
Grant expenditures	301,984	435,586	(133,602)
Chemicals	-	-	-
Dust guard	70,000	70,638	(638)
Crushed rock and gravel	170,000	34,653	135,347
Road oil and concrete	280,000	291,058	(11,058)
Projects	-	-	-
Signs	6,000	556	5,444
Culverts and cattle guards	9,000	-	9,000
Capital outlay	374,671	374,671	-
Total Road and Bridge	\$ 2,044,835	\$ 1,971,156	\$ 73,679

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
AIRPORT			
Salaries	\$ 4,075	\$ 4,061	\$ 14
Personnel benefits	807	770	37
Supplies	200	-	200
Insurance	25	25	-
Utilities	3,200	3,148	52
Repairs and maintenance	2,000	980	1,020
Miscellaneous	3,000	2,395	605
Capital outlay	8,923	10,850	(1,927)
Total Airport	<u>\$ 22,230</u>	<u>\$ 22,229</u>	<u>\$ 1</u>
AMBULANCE			
Salaries	\$ 38,573	\$ 38,573	\$ -
Personnel benefits	3,079	3,092	(13)
Travel	2,200	3,062	(862)
Supplies	6,200	5,827	373
Insurance	2,000	2,100	(100)
Utilities	5,100	5,209	(109)
Vehicles	7,500	8,720	(1,220)
Professional services	10,000	11,952	(1,952)
Repairs and maintenance	12,872	15,120	(2,248)
Grant expenditures	20,000	20,823	(823)
Postage	50	59	(9)
Uniforms	3,000	1,887	1,113
Miscellaneous	6,500	4,430	2,070
Education	12,000	8,232	3,768
Capital outlay	45,055	38,792	6,263
Total Ambulance	<u>\$ 174,129</u>	<u>\$ 167,878</u>	<u>\$ 6,251</u>
VETERANS MEMORIAL			
Miscellaneous	\$ 7,000	\$ 5,579	\$ 1,421
Total Veterans Memorial	<u>\$ 7,000</u>	<u>\$ 5,579</u>	<u>\$ 1,421</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2018

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT			
Salaries	\$ 113,300	\$ 112,355	\$ 945
Personnel benefits	47,510	46,061	1,449
Travel	6,800	464	6,336
Supplies	4,000	1,751	2,249
Utilities	500	449	51
Crisis center	-	-	-
Professional services	6,000	-	6,000
Dues and memberships	350	265	85
Law library	6,800	7,215	(415)
Postage	4,000	80	3,920
Transcripts	800	280	520
Miscellaneous	3,500	3,441	59
Stop grant	-	-	-
Drug court	-	-	-
Juvenile diversion	-	-	-
Education	-	-	-
Jury and witness	3,800	1,251	2,549
Contracts	-	-	-
Special investigator	-	-	-
Capital outlay	500	-	500
Total District Court	\$ 197,860	\$ 173,612	\$ 24,248
COUNTY FAIR			
Salaries	\$ 4,040	\$ 4,036	\$ 4
Personnel benefits	1,299	1,347	(48)
Travel	650	1,532	(882)
Contracts	28,000	27,790	210
Supplies	500	281	219
Utilities	4,000	3,469	531
Vehicle	2,000	850	1,150
Insurance	-	-	-
Repairs and maintenance	11,000	7,454	3,546
Advertising	3,000	5,785	(2,785)
Awards	5,000	4,799	201
Postage	400	362	38
Ambulance services	-	101	(101)
Printing	-	-	-
Racing expense	3,650	1,614	2,036
Miscellaneous	4,000	2,188	1,812
Entertainment	6,000	9,960	(3,960)
Capital outlay	25,407	28,379	(2,972)
Total County Fair	\$ 98,946	\$ 99,947	\$ (1,001)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2018

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
<i>Clerk of the District Court</i>			
Salaries	\$ -	\$ -	\$ -
Department totals	-	-	-
<i>Sheriff</i>			
Salaries	546,643	546,644	(1)
Travel	2,400	748	1,652
Training	10,000	10,592	(592)
Supplies	4,400	17,478	(13,078)
Utilities	-	-	-
Vehicles	32,000	25,651	6,349
Repairs and maintenance	7,400	4,004	3,396
Rental expense	6,875	5,156	1,719
Dues and memberships	2,800	2,950	(150)
Photography and printing	600	451	149
Postage	800	543	257
Uniforms	3,750	3,544	206
Weapons and ammunition	7,000	5,242	1,758
Miscellaneous	6,000	4,172	1,828
Byrne grant	-	-	-
Drug enforcement	2,000	2,481	(481)
Contracts	4,200	3,544	656
Capital outlay	107,083	112,899	(5,816)
Department totals	743,951	746,099	(2,148)
<i>Prosecuting Attorney</i>			
Salaries	114,434	114,434	-
Contracts	-	-	-
Travel	3,013	3,591	(578)
Supplies	18,460	8,721	9,739
Utilities	3,000	2,279	721
Professional service	300	115	185
Repairs and maintenance	100	105	(5)
Rental expense	-	-	-
Dues and memberships	1,345	1,391	(46)
Postage	300	87	213
Photography and printing	200	50	150
Department totals	141,152	130,773	10,379
<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, 2018

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
<i>Juvenile Detention</i>			
Salaries	\$ 63,978	\$ 62,568	\$ 1,410
Miscellaneous	4,750	4,383	367
Block grant	3,800	-	3,800
Cigarettes and tobacco	9,042	3,876	5,166
Miscellaneous programs	25,784	30,593	(4,809)
Capital outlay	-	-	-
Department totals	<u>107,354</u>	<u>101,420</u>	<u>5,934</u>
<i>General</i>			
Personnel benefits	<u>292,290</u>	<u>245,868</u>	<u>46,422</u>
Department totals	<u>292,290</u>	<u>245,868</u>	<u>46,422</u>
<i>Jail</i>			
Salaries	13,000	10,966	2,034
Travel	6,000	4,511	1,489
Jail inspection	-	-	-
Repairs and maintenance	400	99	301
Jail food	-	-	-
Clothing	-	-	-
Medical	-	-	-
Prisoner board	239,476	260,317	(20,841)
Miscellaneous	500	21	479
Supplies	-	-	-
Rental expense	-	-	-
Capital outlay	24,300	18,484	5,816
Department totals	<u>283,676</u>	<u>294,398</u>	<u>(10,722)</u>
Total Justice Fund	<u>\$ 1,568,423</u>	<u>\$ 1,518,558</u>	<u>\$ 49,865</u>
HEALTH DISTRICT			
Salaries	\$ 3,411	\$ 3,411	\$ -
Personnel benefits	296	261	35
Miscellaneous	400	81	319
Contracts	-	-	-
Operating	<u>32,391</u>	<u>32,391</u>	<u>-</u>
Total Health District	<u>\$ 36,498</u>	<u>\$ 36,144</u>	<u>\$ 354</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
PARKS AND RECREATION			
Salary	\$ 31,000	\$ 24,849	\$ 6,151
Personnel benefits	2,511	1,901	610
Supplies	500	199	301
Utilities	7,850	7,150	700
Repairs and maintenance	10,000	7,077	2,923
Miscellaneous	6,500	6,360	140
Chemicals	4,500	4,617	(117)
Fireworks	4,000	4,000	-
Oneida Recreation District	2,000	1,200	800
Capital outlay	68,000	68,660	(660)
Total Parks and Recreation	<u>\$ 136,861</u>	<u>\$ 126,013</u>	<u>\$ 10,848</u>
INDIGENT AND CHARITY			
Salary	\$ 8,780	\$ 8,780	\$ -
Personnel benefits	1,731	1,666	65
Travel	200	428	(228)
Medical	70,000	29,712	40,288
Miscellaneous	750	-	750
Non-medical expenses	5,200	6,153	(953)
Postage	250	293	(43)
Public defender	112,675	55,374	57,301
Conflict defender	108,000	129,452	(21,452)
Total Indigent and Charity	<u>\$ 307,586</u>	<u>\$ 231,858</u>	<u>\$ 75,728</u>
REVALUATION			
Salary	\$ 18,750	\$ 16,826	\$ 1,924
Personnel benefits	3,689	3,192	497
Travel	200	294	(94)
Supplies	-	112	(112)
Vehicles	1,450	329	1,121
Miscellaneous	2,000	1,647	353
Contracts	46,000	43,755	2,245
Capital outlay	8,000	7,374	626
Total Revaluation	<u>\$ 80,089</u>	<u>\$ 73,529</u>	<u>\$ 6,560</u>
SOLID WASTE			
Salaries	\$ 116,802	\$ 110,896	\$ 5,906
Personnel benefits	53,201	51,227	1,974
Training	500	-	500
Supplies	1,000	229	771
Insurance	-	-	-
Vehicles	20,000	29,547	(9,547)
Repairs and maintenance	18,000	22,673	(4,673)
Miscellaneous	11,000	6,476	4,524
Contracts	101,000	102,816	(1,816)
Capital outlay	160,000	34,852	125,148
Total Solid Waste	<u>\$ 481,503</u>	<u>\$ 358,716</u>	<u>\$ 122,787</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2018

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TORT			
Personnel benefits	\$ 35,280	\$ 29,161	\$ 6,119
Insurance	68,500	68,161	339
Capital crimes defense	-	-	-
Total Tort	<u>\$ 103,780</u>	<u>\$ 97,322</u>	<u>\$ 6,458</u>
WEEDS			
Salaries	\$ 17,000	\$ 12,320	\$ 4,680
Personnel benefits	5,162	4,537	625
Contracts	18,949	18,950	(1)
Travel	1,500	783	717
Supplies	300	158	142
Insurance	-	-	-
Utilities	3,900	3,053	847
Vehicles	6,800	5,255	1,545
Repairs and maintenance	13,200	16,092	(2,892)
Dues and memberships	1,000	990	10
Postage	100	52	48
Miscellaneous	2,500	1,856	644
Chemicals	20,000	14,609	5,391
Spraying	-	-	-
Capital outlay	10,000	-	10,000
Total Weeds	<u>\$ 100,411</u>	<u>\$ 78,655</u>	<u>\$ 21,756</u>
CONSOLIDATED ELECTIONS			
Salaries	\$ 10,941	\$ 10,945	\$ (4)
Personnel benefits	2,159	2,076	83
Travel	500	206	294
Supplies	3,000	1,177	1,823
Advertising	3,000	1,407	1,593
Insurance	-	-	-
Postage	500	565	(65)
Publications	3,000	3,566	(566)
Miscellaneous	2,500	534	1,966
Election workers	5,000	4,548	452
Contracts	4,000	4,840	(840)
Capital outlay	140,000	11,047	128,953
Total Consolidated Elections	<u>\$ 174,600</u>	<u>\$ 40,911</u>	<u>\$ 133,689</u>
JUDGMENTS			
Miscellaneous	\$ -	\$ 1	\$ (1)
Total Search and Rescue	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ (1)</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
SEARCH AND RESCUE			
Miscellaneous	\$ -	\$ -	\$ -
Total Search and Rescue	\$ -	\$ -	\$ -
WATERWAYS			
Salary	\$ 3,000	\$ 522	\$ 2,478
Personnel benefits	243	40	203
Travel	-	-	-
Supplies	-	-	-
Vehicles	1,000	547	453
Repairs and maintenance	2,030	6,450	(4,420)
Rent	5,000	3,960	1,040
Postage	-	-	-
Miscellaneous	600	146	454
Capital Outlay	-	-	-
Total Waterways	\$ 11,873	\$ 11,665	\$ 208
JUVENILE DEPARTMENT BUILDING FUND			
Capital outlay	\$ -	\$ -	\$ -
Total Juvenile Department Building Fund	\$ -	\$ -	\$ -
COURT FACILITY FUND			
Supplies	\$ -	\$ 356	\$ (356)
Miscellaneous	-	-	-
Total Court Facility Fund	\$ -	\$ 356	\$ (356)
911 FUND			
Emergency services	\$ -	\$ -	\$ -
Repairs and maintenance	-	105	(105)
Miscellaneous	-	-	-
Capital outlay	-	81,772	(81,772)
Total 911 Fund	\$ -	\$ 81,877	\$ (81,877)
INTERLOCK / MONITORING FUND			
Miscellaneous	\$ -	\$ -	\$ -
Total Interlock / Monitoring Fund	\$ -	\$ -	\$ -

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>(UNFAVORABLE)</u>
RECOVERY ACT GRANT			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Travel	-	-	-
Computer software	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Recovery Act Grant	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
TAYLOR GRAZING FUND			
Miscellaneous	\$ -	\$ 9,030	\$ (9,030)
	<u>-</u>	<u>9,030</u>	<u>(9,030)</u>
Total Taylor Grazing Fund	\$ <u>-</u>	\$ <u>9,030</u>	\$ <u>(9,030)</u>
TOTAL SPECIAL REVENUE	\$ <u>5,546,624</u>	\$ <u>5,105,036</u>	\$ <u>441,588</u>
TOTAL GOVERNMENTAL FUND TYPES	\$ <u>7,239,029</u>	\$ <u>6,253,232</u>	\$ <u>985,797</u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2018

Total expenditures - budgetary basis	\$ 6,253,232
Net change in accounts payable	(31,459)
Net change in prepaid expenses	(17,056)
Deferred outflows reclassified as expenditures	5,000
Capital assets acquired through long-term debt	177,111
Capital assets acquired through other sources	16,724
Capital assets acquired with trade-in of equipment	7,200
Reclassified transfers	<u>8</u>
Total expenditures - GAAP basis	\$ <u><u>6,410,760</u></u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF CAPITAL LEASE OBLIGATIONS
September 30, 2018

Year	<u>2014 Caterpillar</u> <u>140M Motorgrader</u> 3.00%		<u>2017 950M</u> <u>Wheel Loader</u> 3.20%		<u>2018 Ford Explorer</u> 7.19%	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 189,604	\$ 5,684	\$ 50,067	6,153	\$ 9,929	\$ 2,300
2020	-	-	52,039	4,181	10,643	1,586
2021	-	-	54,089	2,131	11,408	821
Totals	\$ <u>189,604</u>	\$ <u>5,684</u>	\$ <u>156,195</u>	\$ <u>12,465</u>	\$ <u>31,980</u>	\$ <u>4,707</u>

<u>3 - 2018 Ram 1500</u> 3.20%					
	Principal		Interest		Totals
	Principal	Interest	Principal	Interest	
2019	\$ 30,068	6,453	\$ 279,668	\$ 20,590	
2020	32,082	4,440	94,764	10,207	
2021	34,230	2,292	99,727	5,244	
Totals	\$ <u>96,380</u>	\$ <u>13,185</u>	<u>474,159</u>	\$ <u>36,041</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, 2018, and the related notes to the financial statements, which collectively comprise Oneida County, Idaho's basic financial statements, and have issued our report thereon dated April 8, 2019. 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, PLLC

Idaho Falls, Idaho

April 8, 2019

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