

**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2019**

ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

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ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

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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, 2019, 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, 2019, 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 June 8, 2020, on our consideration of Oneida County, Idaho's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on

compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Oneida County, Idaho's internal control over financial reporting and compliance.

Searle Hart & Associates, PLLC

Idaho Falls, Idaho

June 8, 2020

FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2019

	GOVERNMENTAL	TOTAL	COMPONENT
	ACTIVITIES	GOVERNMENTAL	UNIT
	ACTIVITIES	ACTIVITIES	
ASSETS			
Cash - County Treasurer	\$ 4,303,331	\$ 4,303,331	\$ 462,999
Investments	-	-	305,248
Taxes receivable	71,777	71,777	-
Receivables	126,742	126,742	1,892,828
Internal balances	-	-	-
Due from other governmental agencies	566,482	566,482	-
Inventories	-	-	286,280
Other assets	3,280	3,280	48,313
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	73,931
Construction in progress	1,766,984	1,766,984	-
Infrastructure	298,490	298,490	-
Buildings	1,001,289	1,001,289	1,752,365
Equipment and furniture	5,362,880	5,362,880	3,520,344
Buildings and equipment under capital leases	740,810	740,810	1,120,575
Less: accumulated depreciation	(4,912,412)	(4,912,412)	(5,196,219)
Total Capital Assets	4,318,351	4,318,351	1,270,996
Other Assets			
Unamortized service contract	-	-	-
TOTAL ASSETS	9,389,963	9,389,963	4,266,664
DEFERRED OUTFLOWS			
Pension	122,685	122,685	-
Other	159,075	159,075	-
TOTA DEFERRED OUTFLOWS	\$ 281,760	\$ 281,760	\$ -

	GOVERNMENTAL ACTIVITIES	TOTAL GOVERNMENTAL ACTIVITIES	COMPONENT UNIT
LIABILITIES			
Accounts payable and accrued expenses	\$ 73,315	\$ 73,315	\$ 731,466
Due to other governmental agencies	-	-	-
Long-term liabilities			
Due within one year			
Short-term bank note payable	-	-	-
Bonds, capital leases and contracts	115,619	115,619	132,938
Accrued interest	13,150	13,150	-
Compensated absences	49,046	49,046	686,795
Due in more than one year			
Bonds, capital leases and contracts	345,018	345,018	151,134
Accrued interest	-	-	-
Compensated absences	114,442	114,442	-
Landfill postclosure costs	296,851	296,851	-
Net pension liability	627,226	627,226	-
TOTAL LIABILITIES	<u>1,634,667</u>	<u>1,634,667</u>	<u>1,702,333</u>
DEFERRED INFLOWS - Pension	<u>287,600</u>	<u>287,600</u>	-
NET POSITION			
Net investment in capital assets	3,547,713	3,547,713	986,924
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Permanent	-	-	-
Unrestricted	4,201,743	4,201,743	1,577,407
TOTAL NET POSITION	<u>\$ 7,749,456</u>	<u>\$ 7,749,456</u>	<u>\$ 2,564,331</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2019

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 1,191,400	\$ 132,446	\$ 810,899	\$ -
Public safety	1,917,562	288,483	367,468	-
Public works	1,734,991	40,155	1,620,499	129,033
Health, welfare and sanitation	613,788	214,450	6,182	-
Culture and recreation	199,998	421,958	25,016	-
Education	-	-	-	-
Conservation/economic development	115,855	38,286	-	-
Interest on long-term debt	24,286	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	5,797,880	1,135,778	2,830,064	129,033
TOTAL PRIMARY GOVERNMENT	\$ 5,797,880	\$ 1,135,778	\$ 2,830,064	\$ 129,033
Component Units				
Oneida County Hospital	\$ 11,452,864	\$ 11,959,572	\$ 23,628	\$ 53,505
TOTAL COMPONENT UNITS	\$ 11,452,864	\$ 11,959,572	\$ 23,628	\$ 53,505

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, 2018

NET POSITION, SEPTEMBER 30, 2019

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

Primary Government		
Governmental Activities	Total	Component Unit
\$ (248,055)	\$ (248,055)	
(1,261,611)	(1,261,611)	
54,696	54,696	
(393,156)	(393,156)	
246,976	246,976	
-	-	
(77,569)	(77,569)	
(24,286)	(24,286)	
<u>(1,703,005)</u>	<u>(1,703,005)</u>	
<u>(1,703,005)</u>	<u>(1,703,005)</u>	
		\$ <u>583,841</u>
		<u>583,841</u>
1,696,601	1,696,601	-
-	-	-
1,808	1,808	-
523,596	523,596	-
(15,016)	(15,016)	-
9,955	9,955	5,328
223,001	223,001	92,374
57,262	57,262	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>2,497,207</u>	<u>2,497,207</u>	<u>97,702</u>
794,202	794,202	681,543
<u>6,955,254</u>	<u>6,955,254</u>	<u>1,882,788</u>
\$ <u><u>7,749,456</u></u>	\$ <u><u>7,749,456</u></u>	\$ <u><u>2,564,331</u></u>

ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2019

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
ASSETS				
Cash and cash equivalents	\$ 1,817,574	\$ 719,561	\$ 150,567	\$ -
Taxes receivable, net	19,540	-	-	29,000
Due from other funds	-	-	-	-
Receivable from other governments	128,155	399,770	-	21,132
Other receivables	-	-	101,206	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	<u>1,965,269</u>	<u>1,119,331</u>	<u>251,773</u>	<u>50,132</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 1,965,269</u>	<u>\$ 1,119,331</u>	<u>\$ 251,773</u>	<u>\$ 50,132</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Accounts payable	62,034	-	11,281	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other payables	-	-	-	-
TOTAL LIABILITIES	<u>62,034</u>	<u>-</u>	<u>11,281</u>	<u>-</u>
DEFERRED INFLOWS				
Revenue unavailable for use	<u>17,977</u>	<u>-</u>	<u>95,681</u>	<u>26,680</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	1,119,331	144,811	23,452
Unassigned	<u>1,885,258</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>1,885,258</u>	<u>1,119,331</u>	<u>144,811</u>	<u>23,452</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ 1,965,269</u>	<u>\$ 1,119,331</u>	<u>\$ 251,773</u>	<u>\$ 50,132</u>

<u>SOLID WASTE</u>	<u>PAYMENT IN LIEU OF TAXES</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 247,322	\$ 564,580	\$ 825,390	\$ 4,324,994
-	-	25,504	74,044
-	-	-	-
-	-	17,425	566,482
23,269	-	-	124,475
-	-	-	-
-	-	3,280	3,280
<u>270,591</u>	<u>564,580</u>	<u>871,599</u>	<u>5,093,275</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 270,591</u>	<u>\$ 564,580</u>	<u>\$ 871,599</u>	<u>\$ 5,093,275</u>
\$ -	\$ -	\$ 21,663	\$ 21,663
-	-	-	73,315
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>21,663</u>	<u>94,978</u>
<u>9,207</u>	<u>-</u>	<u>23,464</u>	<u>173,009</u>
-	-	3,280	3,280
-	-	-	-
261,384	564,580	841,604	2,955,162
<u>-</u>	<u>-</u>	<u>(18,412)</u>	<u>1,866,846</u>
<u>261,384</u>	<u>564,580</u>	<u>826,472</u>	<u>4,825,288</u>
<u>\$ 270,591</u>	<u>\$ 564,580</u>	<u>\$ 871,599</u>	<u>\$ 5,093,275</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, 2019

Total fund balance, governmental funds: \$ 4,825,288

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. 4,318,351

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. 173,009

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.	122,685
Deferred inflows associated with the net pension liability.	(287,600)
Net pension liability.	(627,226)

The use of current resources to implement a new 911 system apply to a future period and as such will not be recognized as an asset until a future period. 159,075

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. (934,126)

Net position of governmental activities in the Statement of Net Position: \$ 7,749,456

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2019

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
REVENUES				
Property taxes	\$ 430,407	\$ -	\$ -	\$ 676,302
Fees and fines	-	-	-	-
Licenses and permits	52,235	708	-	6,083
Intergovernmental	465,483	1,749,532	-	399,774
Charges for services	79,148	-	138,787	22,525
Investment earnings	9,955	-	-	-
Miscellaneous	12,446	170,100	1,065	34,129
	<u>1,049,674</u>	<u>1,920,340</u>	<u>139,852</u>	<u>1,138,813</u>
TOTAL REVENUE				
	<u>1,049,674</u>	<u>1,920,340</u>	<u>139,852</u>	<u>1,138,813</u>
EXPENDITURES				
General government	864,212	-	-	-
Public safety	10,472	-	118,113	1,410,157
Public works	-	1,519,733	-	-
Health, welfare and sanitation	49,070	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	28,927	-	-	-
Debt Service:				
Principal	-	273,334	-	39,997
Interest and other charges	-	11,837	-	8,754
Capital outlay	307,894	508,702	-	18,922
	<u>1,260,575</u>	<u>2,313,606</u>	<u>118,113</u>	<u>1,477,830</u>
TOTAL EXPENDITURES				
	<u>1,260,575</u>	<u>2,313,606</u>	<u>118,113</u>	<u>1,477,830</u>
Excess (deficiency) of revenues over expenditures	(210,901)	(393,266)	21,739	(339,017)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	299,509	-	-
Other sources	-	-	-	-
Transfers in	1,748,862	-	-	339,266
Transfers out	-	-	-	-
	<u>1,748,862</u>	<u>299,509</u>	<u>-</u>	<u>339,266</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>1,748,862</u>	<u>299,509</u>	<u>-</u>	<u>339,266</u>
SPECIAL ITEMS				
Proceeds from sale of assets	-	195,288	-	-
	<u>-</u>	<u>195,288</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,537,961	101,531	21,739	249
Fund Balances, October 1, 2018	347,297	1,017,800	123,072	23,203
	<u>347,297</u>	<u>1,017,800</u>	<u>123,072</u>	<u>23,203</u>
FUND BALANCES, SEPTEMBER 30, 2019	\$ <u>1,885,258</u>	\$ <u>1,119,331</u>	\$ <u>144,811</u>	\$ <u>23,452</u>

SOLID WASTE	PAYMENT IN LIEU OF TAXES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 364,920	\$ -	\$ 597,815	\$ 2,069,444
-	-	-	59,026
-	-	-	3,461,949
57,509	753,802	93,358	685,137
2,060	-	58,539	9,955
424,489	753,802	1,136,880	6,563,850
-	-	198,642	1,062,854
-	-	246,032	1,784,774
-	-	50,039	1,569,772
248,834	-	301,191	599,095
-	-	176,195	176,195
-	-	86,928	115,855
-	-	-	313,331
-	-	-	20,591
267,243	-	216,361	1,319,122
516,077	-	1,275,388	6,961,589
(91,588)	753,802	(138,508)	(397,739)
-	-	-	299,509
-	-	-	-
-	-	410,016	2,498,144
-	(2,495,142)	(3,002)	(2,498,144)
-	(2,495,142)	407,014	299,509
-	-	-	195,288
(91,588)	(1,741,340)	268,506	97,058
352,972	2,305,920	557,966	4,728,230
\$ 261,384	\$ 564,580	\$ 826,472	\$ 4,825,288

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, 2019

Net change in fund balances - total governmental funds: \$ 97,058

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 \$1,319,122 and depreciation of \$427,577 in the current period. 891,545

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. (138,026)

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. 13,822

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. (28,283)

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: (3,695)
Net change in accrued landfill postclosure costs: 11,000
Net change in pension expense not reflected in the governmental funds: 15,028

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. (63,947)

Change in net position of governmental activities: \$ 794,502

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, 2019

OPERATING REVENUES

Net patient service revenue	\$ 11,959,572
Other revenue	92,374

TOTAL OPERATING REVENUES	12,051,946
---------------------------------	-------------------

OPERATING EXPENSES

Salaries and benefits	6,352,226
Professional fees	2,633,077
Supplies	1,381,584
Insurance	-
Utilities	121,177
Repairs and maintenance	305,678
Rent	82,546
Miscellaneous	220,534
Depreciation and amortization	331,018
Travel, dues and education	-

TOTAL OPERATING EXPENSES	11,427,840
---------------------------------	-------------------

INCOME (LOSS) FROM OPERATIONS	624,106
--------------------------------------	----------------

NON-OPERATING INCOME (EXPENSES)

Investment income	5,328
Interest	(25,024)
Capital grants	53,505
CMS Medicare HER Incentive program income (expense)	-
Contributions	23,628
Loss from sale of assets	-
Property tax	-

TOTAL NON-OPERATING INCOME (EXPENSES)	57,437
--	---------------

Change in net position	681,543
------------------------	---------

Net Position - July 1, 2018	1,882,788
-----------------------------	-----------

NET POSITION - June 30, 2019	\$ 2,564,331
-------------------------------------	---------------------

**ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2019**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from and on behalf of patients	\$ 11,805,418
Cash paid to suppliers	(4,761,060)
Cash paid to employees	(6,287,288)
Other cash receipts	<u>121,739</u>

Net cash provided (used) by operating activities	<u>878,809</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>-</u>

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

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Capital grants and contributions	-
Proceeds from long-term capital lease obligation	-
Principal paid on long-term debt	(195,166)
Interest paid on long-term debt	(25,024)
Purchase of capital assets	<u>(311,940)</u>

Net cash provided (used) by capital and related financing activities	<u>(532,130)</u>
--	------------------

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of investments	(303,496)
Interest and dividends on investments	<u>5,328</u>

Net cash provided (used) by investing activities	<u>(298,168)</u>
--	------------------

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	48,511
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CASH AND CASH EQUIVALENTS, JULY 1, 2018	<u>414,488</u>
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CASH AND CASH EQUIVALENTS, JUNE 30, 2019	\$ <u><u>462,999</u></u>
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**RECONCILIATION OF INCOME FROM OPERATIONS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES**

Income (loss) from operations	\$ 647,734
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Amortization of service contract	-
Depreciation and amortization	331,018
Provision for bad debts	555,501
Change in assets:	
Patient accounts receivable	(906,326)
CMS Medicare estimated settlement receivable	263,118
Inventory of supplies	(17,777)
Prepaid expenses	489
Other current assets	5,737
Change in liabilities:	
Accounts payable	824
Accrued compensation and related liabilities	64,938
Patient refunds	(3,970)
Estimated third-party payor settlements payable	(62,477)
Net cash provided by operating activities	\$ <u>878,809</u>

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF FIDUCIARY NET POSITION
 September 30, 2019

	PRIVATE PURPOSE TRUST FUNDS	AGENCY FUNDS
ASSETS		
Cash	\$ 179,160	\$ 1,776
Receivables	-	77,805
	<u>179,160</u>	<u>79,581</u>
TOTAL ASSETS		
	<u>179,160</u>	<u>79,581</u>
LIABILITIES		
Negative cash	4,625	-
Accounts payable and accrued expenses	-	-
Payable to other funds	-	-
Payable to the State of Idaho	-	1,776
Payable to taxing districts	-	77,805
	<u>4,625</u>	<u>79,581</u>
TOTAL LIABILITIES		
	<u>4,625</u>	<u>79,581</u>
NET POSITION	\$ <u>174,535</u>	\$ <u>-</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2019

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	-
Intergovernmental revenues	633,588
Charges in services	511
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	60,522
Transfers from other funds	-
TOTAL ADDITIONS	694,621
DEDUCTIONS	
Trust operating expenses	686,288
Transfers to other funds	-
TOTAL DEDUCTIONS	686,288
Change in net position	8,333
NET POSITION, OCTOBER 1, 2018	166,202
NET POSITION, SEPTEMBER 30, 2019	\$ <u><u>174,535</u></u>

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NOTES TO THE FINANCIAL STATEMENTS

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ONEIDA COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

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 - 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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ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

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.

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 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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

The County reports the following major governmental funds:

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

**ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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.

**ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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, 2019 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.

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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. BUDGETS AND BUDGETARY ACCOUNTING

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

- 1) Formulation of subsequent year budget requirements by internal County officers and personnel.
- 2) Perusal of formulated budgets by the County Commission and its Clerk.
- 3) Presentation of preliminary and final budget requirements in formal news media of the County.
- 4) Open hearings to permit taxpayer input before such budgets are formally adopted.

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

H. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

Accumulated unpaid vacation and other employee benefits are accrued when incurred in proprietary funds on the accrual basis of accounting. Such amounts are not accrued in governmental funds on the modified accrual basis of accounting. At September 30, 2019, unrecorded fund liabilities included approximately 163,488 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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

K. INTERFUND ACTIVITY AND BALANCES

Government-wide Statements

In general, eliminations have been made to minimize the double-counting of internal activity. During 2019, 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.

**ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019**

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, 2019, totaled \$4,479,642 of which \$4,479,642 represented demand deposits. Of the total deposits, \$4,303,331 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 \$4,479,642 and the bank balance was \$4,565,536. Of this amount, \$3,815,536 was not covered by FDIC insurance.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2019 was as follows:

<u>Governmental Activities</u>	Balance 10-01-2018	Additions	Deletions	Balance 09-30-2019
Capital assets, not being depreciated				
Land	\$ 60,310	\$ -	\$ -	\$ 60,310
Construction in process	1,342,273	424,711	-	1,766,984
Total capital assets, not being depreciated	1,402,583	424,711	-	1,827,294
Capital assets, being depreciated				
Infrastructure	298,490	-	-	298,490
Buildings and improvements	1,001,289	-	-	1,001,289
Machinery and equipment	4,927,053	435,827	-	5,362,880
Buildings and improvements – leased	-	-	-	-
Machinery and equipment – leased	717,354	299,509	(276,053)	740,810
Total capital assets, being depreciated	6,944,186	735,336	(276,053)	7,403,469
Less accumulated depreciation for				
Infrastructure	(23,880)	(5,970)	-	(29,850)
Buildings and improvements	(571,842)	(21,225)	-	(593,067)
Machinery and equipment	(4,027,140)	(400,382)	138,027	(4,289,495)
Total accumulated depreciation	(4,622,862)	(427,577)	138,027	(4,912,412)
Total capital assets, being depreciated, net	2,321,324	307,759	(138,026)	2,491,057
Governmental activity, capital assets, net	\$ 3,723,907	\$ 732,470	\$ (138,026)	\$ 4,318,351

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

<u>Governmental activities</u>	
General government	\$ 34,848
Public safety	132,788
Public works	164,919
Health, welfare and sanitation	71,219
Culture and recreation	23,803
Conservation and economic development	-
Total governmental activities	\$ 427,577

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

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, 2019, 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 \$211,264 for the year ended June 30, 2019.

Effective for payroll beginning after July 1, 2019, the contribution rates for both employee and employers increased. The employee contribution rate increased to 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate of covered payroll increased to 11.94% for general employees and 12.28% for police and firefighters.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

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, 2019, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, the County's proportion was .0549489 percent.

For the year ended September 30, 2019, the County recognized pension expense/(revenue) of \$199,753. At September 30, 2019, 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	\$ 58,291	\$ 73,922
Changes in assumptions or other inputs	34,890	-
Net difference between projected and actual earnings on pension plan investments	-	213,678
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(21,549)	-
County contributions subsequent to the measurement date	<u>51,053</u>	<u>-</u>
Total	\$ <u>122,685</u>	\$ <u>287,600</u>

A portion of deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date of \$51,053 for the year ended September 30, 2019, 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, 2018, the beginning of the measurement period ended June 30, 2019 is 4.8 years.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

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:

2020	\$	(22,586)
2021		(96,764)
2022		(47,135)
2023		<u>(27,934)</u>
Total	\$	<u>(194,419)</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, 2019 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 July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions including mortality. The total pension liability as of June 30, 2019 is based on the results of an actuarial valuation date of July 1, 2019.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

4. PENSION PLAN (Continued)

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

Capital Market Assumptions

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%	4.50%
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, 2019

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%. 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%, 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)	\$1,894,465	\$627,226	\$(420,740)

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, 2019, 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, 2019

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, 2019, the following changes occurred in long-term debt:

<u>Governmental activities</u>	<u>Balance</u> <u>10-01-2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>09-30-2019</u>	<u>Due within</u> <u>one year</u>
Compensated absences	\$ 99,541	\$ 63,947	\$ -	\$ 163,488	\$ 49,046
Accrued interest	9,455	3,695	-	13,150	13,150
Capital leases	474,160	299,510	(313,033)	460,637	115,619
Landfill closure costs	307,851	-	(11,000)	296,851	-
Net pension liability	792,462	-	(165,236)	627,226	-
Total governmental activities	\$ 1,683,468	\$ 367,152	\$ (478,267)	\$ 1,572,353	\$ 177,815

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2019, are as follows:

<u>Year</u>	<u>Governmental Activities</u>	
	<u>Capital Leases</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 115,618	\$ 22,716
2021	121,531	16,803
2022	22,859	10,504
2023	23,934	9,430
2024	176,695	8,305
Total	\$ 460,637	\$ 67,758

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, 2019

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 19 years for a total of \$209,000. 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 \$296,851 based on what it would cost to perform all closure and postclosure care of the current landfill site in 2019 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, 2019.

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, 2019

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

The 911 Fund had a negative cash balance of \$21,663 and a deficit fund balance of \$15,132 as of September 30, 2019.

The Sheriff's Revolving Trust had a negative cash balance and deficit fund balance of \$4,625 as of September 30, 2019.

There were no interfund receivables or payables as of September 30, 2019.

13. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2019, consisted of the following:

<u>Transfer from:</u>			
	<u>PILT</u>	<u>Judgments</u>	<u>Total</u>
<u>Transfer to:</u>			
County Fair	\$ 75,000	\$ -	\$ 75,000
Justice	339,266	-	339,266
Airport	320,000	-	320,000
General	1,745,860	3,002	1,748,862
Parks and Recreation	15,016	-	15,016
Total	\$ <u>2,495,142</u>	\$ <u>3,002</u>	\$ <u>2,498,144</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 June 8, 2020.

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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, 2019

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 418,915	\$ 418,915	\$ 425,067
Fees and fines	-	-	-
Licenses and permits	86,099	86,099	52,235
Intergovernmental	1,178,102	1,178,102	2,207,239
Charges for services	266,314	266,314	79,148
Investment earnings	-	-	9,955
Miscellaneous	135,414	135,414	12,446
TOTAL REVENUES	2,084,844	2,084,844	2,786,090
EXPENDITURES			
Current:			
General government	965,231	964,976	852,924
Public safety	37,720	37,720	10,472
Public works	-	-	-
Health, welfare and sanitation	52,797	54,308	49,070
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	29,200	29,200	28,927
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	1,125,500	1,124,500	257,148
TOTAL EXPENDITURES	2,210,448	2,210,704	1,198,541
Excess (deficiency) of revenues over expenditures	(125,604)	(125,860)	1,587,549
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	3,002
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	3,002
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(125,604)	(125,860)	1,590,551
Fund Balances, October 1, 2018	246,563	246,563	246,563
FUND BALANCES, SEPTEMBER 30, 2019	\$ 120,959	\$ 120,703	\$ 1,837,114

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	5,340	\$	430,407
	-		-
	-		52,235
	(1,741,756)		465,483
	-		79,148
	-		9,955
	-		12,446
	<u>(1,736,416)</u>		<u>1,049,674</u>
	11,288		864,212
	-		10,472
	-		-
	-		49,070
	-		-
	-		-
	-		28,927
	-		-
	-		-
	<u>50,746</u>		<u>307,894</u>
	<u>62,034</u>		<u>1,260,575</u>
	(1,798,450)		(210,901)
	-		-
	-		-
	-		3,002
	<u>1,745,860</u>		<u>1,745,860</u>
	<u>1,745,860</u>		<u>1,748,862</u>
	-		-
	(52,590)		1,537,961
	<u>100,734</u>		<u>347,297</u>
\$	<u><u>48,144</u></u>	\$	<u><u>1,885,258</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the Year Ended September 30, 2019

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Current:			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	142	142	708
Intergovernmental	1,329,383	1,329,383	1,605,229
Charges for services	8,101	8,101	-
Investment earnings	-	-	-
Miscellaneous	162,374	162,374	323,395
TOTAL REVENUES	1,500,000	1,500,000	1,929,332
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	1,408,838	1,642,105	1,619,689
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	220,000	220,000	199,120
TOTAL EXPENDITURES	1,628,838	1,862,105	1,818,809
Excess (deficiency) of revenues over expenditures	(128,838)	(362,105)	110,523
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	(128,838)	(362,105)	110,523
Fund Balances, October 1, 2018	609,038	609,038	609,038
FUND BALANCES, SEPTEMBER 30, 2019	\$ 480,200	\$ 246,933	\$ 719,561

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	-	\$	-
	-		-
	-		708
	144,303		1,749,532
	-		-
	-		-
	<u>(153,295)</u>		<u>170,100</u>
	<u>(8,992)</u>		<u>1,920,340</u>
	-		-
	-		-
	(99,956)		1,519,733
	-		-
	-		-
	-		-
	-		-
	273,334		273,334
	11,837		11,837
	<u>309,582</u>		<u>508,702</u>
	<u>494,797</u>		<u>2,313,606</u>
	(503,789)		(393,266)
	299,509		299,509
	-		-
	-		-
	<u>-</u>		<u>-</u>
	<u>299,509</u>		<u>299,509</u>
	<u>195,288</u>		<u>195,288</u>
	(8,992)		101,531
	<u>408,762</u>		<u>1,017,800</u>
\$	<u><u>399,770</u></u>	\$	<u><u>1,119,331</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
AMBULANCE
For the Year Ended September 30, 2019

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	84,809	84,809	155,971
Investment earnings	-	-	-
Miscellaneous	8,937	8,937	1,065
TOTAL REVENUES	93,746	93,746	157,036
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	122,729	122,729	117,976
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	52,000	52,000	11,184
TOTAL EXPENDITURES	174,729	174,729	129,160
Excess (deficiency) of revenues over expenditures	(80,983)	(80,983)	27,876
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	(80,983)	(80,983)	27,876
Fund Balances, October 1, 2018	122,691	122,691	122,691
FUND BALANCES, SEPTEMBER 30, 2019	\$ 41,708	\$ 41,708	\$ 150,567

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ -
-	-
-	-
-	-
-	-
(17,184)	138,787
-	-
-	1,065
<u>(17,184)</u>	<u>139,852</u>
-	-
137	118,113
-	-
-	-
-	-
-	-
-	-
-	-
(11,184)	-
<u>(11,047)</u>	<u>118,113</u>
(6,137)	21,739
-	-
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
<u>-</u>	<u>-</u>
(6,137)	21,739
381	123,072
<u>(5,756)</u>	<u>144,811</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the Year Ended September 30, 2019

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 662,800	\$ 662,800	\$ 671,802
Fees and fines	-	-	-
Licenses and permits	6,230	6,230	6,083
Intergovernmental	649,208	649,208	738,400
Charges for services	40,965	40,965	22,525
Investment earnings	-	-	-
Miscellaneous	44,775	44,775	34,129
TOTAL REVENUES	1,403,978	1,403,978	1,472,939
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	1,416,097	1,447,847	1,386,034
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	71,000	91,831	91,796
TOTAL EXPENDITURES	1,487,097	1,539,678	1,477,830
Excess (deficiency) of revenues over expenditures	(83,119)	(135,700)	(4,891)
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	(83,119)	(135,700)	(4,891)
Fund Balances, October 1, 2018	33,891	33,891	33,891
FUND BALANCES, SEPTEMBER 30, 2019	\$ (49,228)	\$ (101,809)	\$ 29,000

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	4,500	\$	676,302
	-		-
	-		6,083
	(338,626)		399,774
	-		22,525
	-		-
	-		34,129
	<u>(334,126)</u>		<u>1,138,813</u>
	-		-
	24,123		1,410,157
	-		-
	-		-
	-		-
	-		-
	39,997		39,997
	8,754		8,754
	<u>(72,874)</u>		<u>18,922</u>
	-		1,477,830
	<u>(334,126)</u>		<u>(339,017)</u>
	-		-
	-		-
	339,266		339,266
	<u>-</u>		<u>-</u>
	<u>339,266</u>		<u>339,266</u>
	-		-
	5,140		249
	<u>(10,688)</u>		<u>23,203</u>
\$	<u><u>(5,548)</u></u>	\$	<u><u>23,452</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE
For the Year Ended September 30, 2019

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ 364,920
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	376,011	376,011	41,240
Investment earnings	-	-	-
Miscellaneous	7,989	7,989	2,060
TOTAL REVENUES	384,000	384,000	408,220
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	332,147	332,147	248,834
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	160,000	267,243	267,243
TOTAL EXPENDITURES	492,147	599,390	516,077
Excess (deficiency) of revenues over expenditures	(108,147)	(215,390)	(107,857)
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	(108,147)	(215,390)	(107,857)
Fund Balances, October 1, 2018	378,448	378,448	378,448
FUND BALANCES, SEPTEMBER 30, 2019	\$ 270,301	\$ 163,058	\$ 270,591

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ 364,920
-	-
-	-
-	-
16,269	57,509
-	-
-	2,060
<u>16,269</u>	<u>424,489</u>
-	-
-	-
-	-
-	248,834
-	-
-	-
-	-
-	-
-	-
-	267,243
-	516,077
16,269	(91,588)
-	-
-	-
-	-
-	-
-	-
-	-
16,269	(91,588)
(25,476)	352,972
<u>\$ (9,207)</u>	<u>\$ 261,384</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, 2019

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	(1,741,340)
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUES	-	-	(1,741,340)
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	-	-	(1,741,340)
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	-	-	(1,741,340)
Fund Balances, October 1, 2018	2,305,920	2,305,920	2,305,920
FUND BALANCES, SEPTEMBER 30, 2019	\$ 2,305,920	\$ 2,305,920	\$ 564,580

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ -
-	-
-	-
2,495,142	753,802
-	-
-	-
-	-
<u>-</u>	<u>-</u>
2,495,142	753,802
<u>2,495,142</u>	<u>753,802</u>
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
2,495,142	753,802
-	-
-	-
-	-
(2,495,142)	(2,495,142)
<u>(2,495,142)</u>	<u>(2,495,142)</u>
(2,495,142)	(2,495,142)
<u>(2,495,142)</u>	<u>(2,495,142)</u>
-	-
-	(1,741,340)
-	2,305,920
<u>-</u>	<u>2,305,920</u>
\$ -	\$ 564,580

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
BUDGET AND ACTUAL
For the Year Ended September 30, 2019

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's portion of net pension liability	0.0549489%	0.0537256%	0.0546248%	0.0557422%	0.0568258%
Employer's proportionate share of the net pension liability	\$ 627,226	\$ 792,462	\$ 858,608	\$ 1,129,980	\$ 748,303
Employer's covered employee payroll	\$ 1,858,767	\$ 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	33.74%	46.14%	50.96%	69.45%	47.26%
Plan fiduciary net position as a percentage of the total pension liability	93.79%	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%
2019	\$	214,781	\$ 214,781	\$ -	\$ 1,870,276	11.48%

*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, 2019

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, 2019. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

	PERSI Base Plan
Valuation date	June 30, 2019
Actuarial cost method	Entry age normal
Amortization method	Level percentage of projected payroll open 10.6 years
Remaining amortization period	Market value
Asset valuation method	
<u>Actuarial assumptions:</u>	
Investment Rate of Return *	7.00%
Projected salary increases	3.75%
Includes salary inflation	3.75%
Postretirement benefit increase	1.00%
Implied price inflation rate	3.00%
Discount Rate – Actuarial Accrued Liability	7.05%

* net of all expenses

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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, 2019

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
ASSETS				
Cash - County Treasurer	\$ 290,109	\$ 2,055	\$ 71,062	\$ 40,479
Accounts receivable	-	-	-	-
Taxes receivable	113	281	5,603	1,361
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>290,222</u>	<u>2,336</u>	<u>76,665</u>	<u>41,840</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 290,222</u>	<u>\$ 2,336</u>	<u>\$ 76,665</u>	<u>\$ 41,840</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>104</u>	<u>259</u>	<u>5,155</u>	<u>1,252</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	290,118	2,077	71,510	40,588
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u>290,118</u>	<u>2,077</u>	<u>71,510</u>	<u>40,588</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	<u>\$ 290,222</u>	<u>\$ 2,336</u>	<u>\$ 76,665</u>	<u>\$ 41,840</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2019

	<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>
ASSETS				
Cash - County Treasurer	\$ 794	\$ -	\$ 55,803	\$ 2,558
Accounts receivable	-	-	-	-
Taxes receivable	1,571	1,459	6,137	2,472
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>2,365</u>	<u>1,459</u>	<u>61,940</u>	<u>5,030</u>
TOTAL ASSETS				
	<u>2,365</u>	<u>1,459</u>	<u>61,940</u>	<u>5,030</u>
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ <u>2,365</u>	\$ <u>1,459</u>	\$ <u>61,940</u>	\$ <u>5,030</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>1,445</u>	<u>1,342</u>	<u>5,646</u>	<u>2,274</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	920	117	56,294	2,756
Unassigned	-	-	-	-
	<u>920</u>	<u>117</u>	<u>56,294</u>	<u>2,756</u>
TOTAL FUND BALANCE	<u>920</u>	<u>117</u>	<u>56,294</u>	<u>2,756</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	\$ <u>2,365</u>	\$ <u>1,459</u>	\$ <u>61,940</u>	\$ <u>5,030</u>

ONEIDA COUNTY					
<u>TORT</u>	<u>WEEDS</u>	<u>CONSOLIDATED ELECTIONS</u>	<u>JUDGMENTS</u>	<u>SEARCH & RESCUE</u>	<u>WATERWAYS</u>
\$ 9,132	\$ 29,632	\$ 247,161	\$ -	\$ 2,805	\$ 13,157
-	-	-	-	-	-
4,356	2,151	-	-	-	-
-	-	14,174	-	-	-
-	-	-	-	-	-
<u>13,488</u>	<u>31,783</u>	<u>261,335</u>	<u>-</u>	<u>2,805</u>	<u>13,157</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 13,488</u>	<u>\$ 31,783</u>	<u>\$ 261,335</u>	<u>\$ -</u>	<u>\$ 2,805</u>	<u>\$ 13,157</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,008</u>	<u>1,979</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
9,480	29,804	261,335	-	2,805	13,157
-	-	-	-	-	-
<u>9,480</u>	<u>29,804</u>	<u>261,335</u>	<u>-</u>	<u>2,805</u>	<u>13,157</u>
<u>\$ 13,488</u>	<u>\$ 31,783</u>	<u>\$ 261,335</u>	<u>\$ -</u>	<u>\$ 2,805</u>	<u>\$ 13,157</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2019

	<u>JUVENILE DEPARTMENT BUILDING</u>	<u>COURT FACILITY FUND</u>	<u>INTERLOCK/ MONITORING FUND</u>	<u>911 FUND</u>
ASSETS				
Cash - County Treasurer	\$ 16,346	\$ 20,283	\$ 11,548	\$ -
Accounts receivable	-	-	-	-
Taxes receivable	-	-	-	-
Other receivables	-	-	-	3,251
Prepaid expenses	-	-	-	3,280
	<u>16,346</u>	<u>20,283</u>	<u>11,548</u>	<u>6,531</u>
TOTAL ASSETS	<u>16,346</u>	<u>20,283</u>	<u>11,548</u>	<u>6,531</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 16,346</u>	<u>\$ 20,283</u>	<u>\$ 11,548</u>	<u>\$ 6,531</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ 21,663
Warrants payable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,663</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,663</u>
DEFERRED INFLOWS				
Revenues unavailable for use	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	3,280
Restricted	-	-	-	-
Assigned	16,346	20,283	11,548	-
Unassigned	-	-	-	(18,412)
	<u>16,346</u>	<u>20,283</u>	<u>11,548</u>	<u>(15,132)</u>
TOTAL FUND BALANCE	<u>16,346</u>	<u>20,283</u>	<u>11,548</u>	<u>(15,132)</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	<u>\$ 16,346</u>	<u>\$ 20,283</u>	<u>\$ 11,548</u>	<u>\$ 6,531</u>

<u>RECOVERY ACT GRANT FUND</u>	<u>TAYLOR GRAZING FUND</u>	<u>TOTALS</u>
\$ 12,466	\$ -	\$ 825,390
-	-	-
-	-	25,504
-	-	17,425
-	-	3,280
<u>12,466</u>	<u>-</u>	<u>871,599</u>
-	-	-
<u>\$ 12,466</u>	<u>\$ -</u>	<u>\$ 871,599</u>
\$ -	\$ -	\$ 21,663
-	-	-
-	-	21,663
-	-	23,464
-	-	3,280
-	-	-
12,466	-	841,604
-	-	(18,412)
<u>12,466</u>	<u>-</u>	<u>826,472</u>
<u>\$ 12,466</u>	<u>\$ -</u>	<u>\$ 871,599</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, 2019

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
REVENUES				
Taxes	\$ 413	\$ 6,080	\$ 132,374	\$ 30,682
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	11,505	-
Charges for services	29,794	-	45,806	24,812
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	1,985	-	2,101	10,221
TOTAL REVENUES	<u>32,192</u>	<u>6,080</u>	<u>191,786</u>	<u>65,715</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	177,307	-
Health, welfare and sanitation	-	-	-	-
Public works	50,039	-	-	-
Culture and recreation	-	5,000	-	100,259
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	29,286	-	-	-
TOTAL EXPENDITURES	<u>79,325</u>	<u>5,000</u>	<u>177,307</u>	<u>100,259</u>
Excess (deficiency) of revenues over expenditures	(47,133)	1,080	14,479	(34,544)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	320,000	-	-	75,000
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>320,000</u>	<u>-</u>	<u>-</u>	<u>75,000</u>
Excess (deficiency) of revenues over expenditures and other uses	272,867	1,080	14,479	40,456
Fund Balances, October 1, 2018	17,251	997	57,031	132
FUND BALANCES, September 30, 2019	<u>\$ 290,118</u>	<u>\$ 2,077</u>	<u>\$ 71,510</u>	<u>\$ 40,588</u>

<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>	<u>TORT</u>	<u>WEEDS</u>
\$ 38,044	\$ 33,644	\$ 151,638	\$ 51,987	\$ 109,311	\$ 43,142
-	-	-	-	-	-
-	10,000	6,707	-	-	-
-	30,935	-	-	-	38,404
-	-	-	-	-	-
-	-	-	-	-	-
-	4,500	34,469	-	-	-
<u>38,044</u>	<u>79,079</u>	<u>192,814</u>	<u>51,987</u>	<u>109,311</u>	<u>81,546</u>
-	-	-	56,618	101,523	-
37,250	-	263,941	-	-	-
-	-	-	-	-	-
-	66,078	-	-	-	-
-	-	-	-	-	86,928
-	-	-	-	-	-
-	-	-	-	-	-
-	28,000	-	-	-	-
<u>37,250</u>	<u>94,078</u>	<u>263,941</u>	<u>56,618</u>	<u>101,523</u>	<u>86,928</u>
794	(14,999)	(71,127)	(4,631)	7,788	(5,382)
-	-	-	-	-	-
-	-	-	-	-	-
-	15,016	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	15,016	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
794	17	(71,127)	(4,631)	7,788	(5,382)
<u>126</u>	<u>100</u>	<u>127,421</u>	<u>7,387</u>	<u>1,692</u>	<u>35,186</u>
<u>\$ 920</u>	<u>\$ 117</u>	<u>\$ 56,294</u>	<u>\$ 2,756</u>	<u>\$ 9,480</u>	<u>\$ 29,804</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, 2019

	CONSOLIDATED		ONEIDA COUNTY	
	ELECTIONS	JUDGMENTS	SEARCH & RESCUE	WATERWAYS
REVENUES				
Taxes	\$ -	\$ 500	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	56,572	-	-	8,574
Charges for services	-	-	-	2,500
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	-	-
TOTAL REVENUES	56,572	500	-	11,074
EXPENDITURES				
General government	33,644	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	4,858
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	33,644	-	-	4,858
Excess (deficiency) of revenues over expenditures	22,928	500	-	6,216
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	(3,002)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(3,002)	-	-
Excess (deficiency) of revenues over expenditures and other uses	22,928	(2,502)	-	6,216
Fund Balances, October 1, 2018	238,407	2,502	2,805	6,941
FUND BALANCES, September 30, 2019	\$ 261,335	\$ -	\$ 2,805	\$ 13,157

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, 2019

	<u>TOTALS</u>
REVENUES	
Taxes	\$ 597,815
Licenses and permits	-
Intergovernmental revenues	93,358
Charges for services	387,168
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	<u>58,539</u>
TOTAL REVENUES	<u>1,136,880</u>
EXPENDITURES	
General government	198,642
Public safety	246,032
Health, welfare and sanitation	301,191
Public works	50,039
Culture and recreation	176,195
Conservation/economic development	86,928
Intergovernmental expenditures	-
Debt service:	
Principal retirement	-
Interest and fiscal charges	-
Capital outlay	<u>216,361</u>
TOTAL EXPENDITURES	<u>1,275,388</u>
Excess (deficiency) of revenues over expenditures	(138,508)
OTHER FINANCING SOURCES (USES)	
Proceeds from long-term debt	-
Other sources	-
Statutory transfers in	410,016
Statutory transfers out	<u>(3,002)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>407,014</u>
Excess (deficiency) of revenues over expenditures and other uses	268,506
Fund Balances, October 1, 2018	<u>557,966</u>
FUND BALANCES, September 30, 2019	<u><u>\$ 826,472</u></u>

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ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2019

	<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	\$ 66,481	\$ 30,077	\$ -	\$ 12,040
Receivables	-	-	-	-
TOTAL ASSETS	<u>\$ 66,481</u>	<u>\$ 30,077</u>	<u>\$ -</u>	<u>\$ 12,040</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Warrants payable	-	-	-	-
Due to other funds	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Unreserved fund balances	<u>66,481</u>	<u>30,077</u>	<u>-</u>	<u>12,040</u>
TOTAL LIABILITIES AND AND FUND BALANCE	<u>\$ 66,481</u>	<u>\$ 30,077</u>	<u>\$ -</u>	<u>\$ 12,040</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>
\$ 70,475	\$ 87	\$ -	\$ -	\$ 179,160
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 70,475</u>	<u>\$ 87</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 179,160</u>
\$ -	\$ -	\$ -	\$ 4,625	\$ 4,625
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,625</u>	<u>4,625</u>
<u>70,475</u>	<u>87</u>	<u>-</u>	<u>(4,625)</u>	<u>174,535</u>
<u>\$ 70,475</u>	<u>\$ 87</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 179,160</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, 2019

	<u>AUDITOR TRUST</u>	<u>ECONOMIC DEVELOPMENT TRUST</u>	<u>CRISIS CENTR TRUST</u>	<u>BEAR RIVER DRUG TASK FORCE TRUST</u>
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	602,222	31,125	-	241
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	19,043	28,804	-	-
	<u>621,265</u>	<u>59,929</u>	<u>-</u>	<u>241</u>
TOTAL REVENUES				
	<u>621,265</u>	<u>59,929</u>	<u>-</u>	<u>241</u>
EXPENDITURES				
General government	605,535	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Trust remittance	-	61,123	-	-
	<u>605,535</u>	<u>61,123</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES				
	<u>605,535</u>	<u>61,123</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	15,730	(1,194)	-	241
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	15,730	(1,194)	-	241
Fund Balances, October 1, 2018	50,751	31,271	-	11,799
FUND BALANCES, September 30, 2019	<u>\$ 66,481</u>	<u>\$ 30,077</u>	<u>\$ -</u>	<u>\$ 12,040</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	633,588
-	-	-	511	511
-	-	-	-	-
-	-	-	-	-
12,675	-	-	-	60,522
<u>12,675</u>	<u>-</u>	<u>-</u>	<u>511</u>	<u>694,621</u>
-	-	-	-	605,535
16,131	-	-	3,499	19,630
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	61,123
<u>16,131</u>	<u>-</u>	<u>-</u>	<u>3,499</u>	<u>686,288</u>
(3,456)	-	-	(2,988)	8,333
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
(3,456)	-	-	(2,988)	8,333
<u>73,931</u>	<u>87</u>	<u>-</u>	<u>(1,637)</u>	<u>166,202</u>
\$ <u><u>70,475</u></u>	\$ <u><u>87</u></u>	\$ <u><u>-</u></u>	\$ <u><u>(4,625)</u></u>	\$ <u><u>174,535</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, 2019

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL			
<i>Clerk/Auditor/Recorder</i>			
Salaries	\$ 104,129	\$ 99,824	\$ 4,305
Personnel benefits	-	-	-
Travel	3,600	3,313	287
Supplies	1,000	947	53
Grant expenditures	-	-	-
Insurance	-	-	-
Utilities	-	-	-
Repairs and maintenance	200	-	200
Dues and memberships	175	177	(2)
Postage	2,500	2,300	200
Miscellaneous	100	1	99
Capital outlay	-	-	-
Department Totals	<u>111,704</u>	<u>106,562</u>	<u>5,142</u>
<i>Assessor</i>			
Salaries	144,995	143,565	1,430
Travel	6,500	4,588	1,912
Supplies	1,500	955	545
Utilities	1,000	802	198
Repairs and maintenance	2,000	690	1,310
Dues and memberships	700	-	700
Postage	3,500	2,514	986
Miscellaneous	200	329	(129)
Invasive species	-	-	-
Capital outlay	-	-	-
Department Totals	<u>160,395</u>	<u>153,443</u>	<u>6,952</u>
<i>Treasurer/Tax Collector</i>			
Salaries	77,853	73,969	3,884
Travel	3,150	1,996	1,154
Training	150	-	150
Supplies	1,200	1,708	(508)
Utilities	-	-	-
Repairs and maintenance	100	255	(155)
Advertising	350	224	126
Dues and memberships	205	352	(147)
Postage	2,000	2,049	(49)
Tax deeding and title search	5,000	-	5,000
Miscellaneous	100	-	100
Capital outlay	-	-	-
Department Totals	<u>\$ 90,108</u>	<u>\$ 80,553</u>	<u>\$ 9,555</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>Commissioners</i>			
Salaries	\$ 41,569	\$ 41,559	\$ 10
Travel	6,056	6,056	-
Supplies	-	-	-
Utilities	-	-	-
Dues and memberships	300	300	-
Capital outlay	-	-	-
Department Totals	<u>47,925</u>	<u>47,915</u>	<u>10</u>
<i>Coroner</i>			
Salaries	3,100	3,099	1
Travel	500	445	55
Autopsies and inquests	5,700	-	5,700
Miscellaneous	1,100	-	1,100
Jury and witnesses	-	-	-
Department Totals	<u>10,400</u>	<u>3,544</u>	<u>6,856</u>
<i>Building Inspector</i>			
Salaries	26,400	26,400	-
Travel	1,850	2,352	(502)
Dues/Registration	-	175	(175)
Department Totals	<u>28,250</u>	<u>28,927</u>	<u>(677)</u>
<i>Annex Building and Grounds</i>			
Salaries	4,430	4,008	422
Supplies	500	351	149
Professional services	-	-	-
Utilities	7,000	5,285	1,715
Repairs and maintenance	3,000	1,114	1,886
Capital outlay	3,500	-	3,500
Department Totals	<u>18,430</u>	<u>10,758</u>	<u>7,672</u>
<i>Buildings and Grounds</i>			
Salaries	24,736	24,726	10
Supplies	2,500	3,050	(550)
Professional services	300	45	255
Utilities	28,600	30,079	(1,479)
Repairs and maintenance	45,000	16,746	28,254
Miscellaneous	-	-	-
Capital outlay	50,000	-	50,000
Department Totals	<u>\$ 151,136</u>	<u>\$ 74,646</u>	<u>\$ 76,490</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>Emergency Management</i>			
Salaries	\$ 8,120	\$ 8,119	\$ 1
Travel	10,000	2,353	7,647
CERT grant	-	-	-
SHSP grant	18,500	-	18,500
Department Totals	<u>36,620</u>	<u>10,472</u>	<u>26,148</u>
<i>County Agent</i>			
Salaries	41,008	41,008	-
Travel	3,500	3,856	(356)
Contracts	1,500	1,500	-
Supplies	2,080	1,185	895
Utilities	3,800	3,303	497
Vehicles	500	392	108
Repairs and maintenance	89	44	45
Postage	200	110	90
Photography and printing	2,950	2,626	324
Dues and memberships	125	83	42
Miscellaneous	500	373	127
Predatory animal control	2,000	2,000	-
Capital outlay	-	-	-
Department Totals	<u>58,252</u>	<u>56,480</u>	<u>1,772</u>
<i>Data Processing</i>			
Supplies	1,500	1,477	23
Repairs and maintenance	500	-	500
Contracts	63,000	59,136	3,864
Capital outlay	20,000	11,288	8,712
Department Totals	<u>85,000</u>	<u>71,901</u>	<u>13,099</u>
<i>Elections</i>			
Salaries	-	-	-
Travel	100	67	33
Supplies	1,500	281	1,219
Advertising	2,000	1,323	677
Postage	500	19	481
Photography and printing	8,000	4,529	3,471
Miscellaneous	200	-	200
Professional services	4,500	2,386	2,114
Repairs and maintenance	1,200	-	1,200
Capital outlay	1,000	-	1,000
Department Totals	<u>\$ 19,000</u>	<u>\$ 8,605</u>	<u>\$ 10,395</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>County General</i>			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	204,100	199,396	4,704
Travel	1,700	1,700	-
Supplies	-	-	-
Professional services	13,500	14,000	(500)
Advertising	5,000	6,270	(1,270)
Dues and memberships	6,894	6,167	727
Senior citizens	9,500	8,000	1,500
Miscellaneous	67,540	42,567	24,973
Signs	1,300	1,275	25
Contracts	15,000	15,000	-
College tuition	6,000	4,500	1,500
Veterans expense	-	-	-
Grants	-	-	-
Capital outlay	1,050,000	245,860	804,140
Department Totals	1,380,534	544,735	835,799
TOTAL GENERAL	<u>\$ 2,197,754</u>	<u>\$ 1,198,541</u>	<u>\$ 999,213</u>
ROAD AND BRIDGE			
Salaries	\$ 388,888	\$ 374,863	\$ 14,025
Personnel benefits	175,250	166,858	8,392
Training	2,500	2,432	68
Supplies	17,000	21,733	(4,733)
Utilities	21,200	15,289	5,911
Vehicles	111,000	85,751	25,249
Professional services	-	-	-
Repairs and maintenance	118,971	118,971	-
Rent	5,000	1,030	3,970
Freight	-	-	-
Miscellaneous	13,000	26,691	(13,691)
Grant expenditures	122,980	122,980	-
Chemicals	-	-	-
Dust guard	70,000	70,842	(842)
Crushed rock and gravel	235,222	256,652	(21,430)
Road oil and concrete	346,095	346,095	-
Projects	-	-	-
Signs	6,000	66	5,934
Culverts and cattle guards	9,000	9,436	(436)
Capital outlay	220,000	199,120	20,880
Total Road and Bridge	<u>\$ 1,862,106</u>	<u>\$ 1,818,809</u>	<u>\$ 43,297</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
AIRPORT			
Salaries	\$ 4,121	\$ 4,121	\$ -
Personnel benefits	787	786	1
Supplies	200	-	200
Insurance	50	25	25
Utilities	3,500	3,161	339
Repairs and maintenance	35,653	37,102	(1,449)
Miscellaneous	1,500	616	884
Capital outlay	266,347	33,514	232,833
	<u>312,158</u>	<u>79,325</u>	<u>232,833</u>
Total Airport	\$ <u>312,158</u>	\$ <u>79,325</u>	\$ <u>232,833</u>
AMBULANCE			
Salaries	\$ 36,000	\$ 32,511	\$ 3,489
Personnel benefits	5,179	4,301	878
Travel	2,200	2,999	(799)
Supplies	6,200	3,230	2,970
Insurance	-	123	(123)
Utilities	5,100	4,947	153
Vehicles	7,500	8,239	(739)
Professional services	10,000	15,441	(5,441)
Repairs and maintenance	9,000	19,829	(10,829)
Grant expenditures	20,000	11,047	8,953
Postage	50	104	(54)
Uniforms	3,000	210	2,790
Miscellaneous	6,500	4,753	1,747
Education	12,000	10,242	1,758
Capital outlay	52,000	11,184	40,816
	<u>174,729</u>	<u>129,160</u>	<u>45,569</u>
Total Ambulance	\$ <u>174,729</u>	\$ <u>129,160</u>	\$ <u>45,569</u>
VETERANS MEMORIAL			
Miscellaneous	\$ 7,000	\$ 5,000	\$ 2,000
	<u>7,000</u>	<u>5,000</u>	<u>2,000</u>
Total Veterans Memorial	\$ <u>7,000</u>	\$ <u>5,000</u>	\$ <u>2,000</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
DISTRICT COURT			
Salaries	\$ 112,693	\$ 112,693	\$ -
Personnel benefits	46,170	45,898	272
Travel	1,600	51	1,549
Supplies	4,000	1,034	2,966
Utilities	500	431	69
Crisis center	-	-	-
Professional services	6,000	1,875	4,125
Dues and memberships	350	156	194
Law library	7,000	8,210	(1,210)
Postage	4,000	2,277	1,723
Transcripts	800	605	195
Miscellaneous	3,500	1,433	2,067
Stop grant	-	-	-
Drug court	-	-	-
Juvenile diversion	-	-	-
Education	-	-	-
Jury and witness	3,800	2,644	1,156
Contracts	-	-	-
Special investigator	-	-	-
Capital outlay	796	-	796
	<u>191,209</u>	<u>177,307</u>	<u>13,902</u>
Total District Court	\$ <u>191,209</u>	\$ <u>177,307</u>	\$ <u>13,902</u>
COUNTY FAIR			
Salaries	\$ 4,150	\$ 4,076	\$ 74
Personnel benefits	1,340	1,184	156
Travel	900	1,252	(352)
Contracts	28,000	28,500	(500)
Supplies	500	534	(34)
Utilities	4,000	2,799	1,201
Vehicle	2,000	874	1,126
Insurance	-	-	-
Repairs and maintenance	11,000	10,722	278
Advertising	3,500	3,362	138
Awards	3,000	6,728	(3,728)
Postage	400	310	90
Ambulance services	-	-	-
Printing	-	-	-
Racing expense	3,649	2,204	1,445
Miscellaneous	4,000	4,663	(663)
Entertainment	14,250	14,250	-
Capital outlay	25,000	18,801	6,199
	<u>105,689</u>	<u>100,259</u>	<u>5,430</u>
Total County Fair	\$ <u>105,689</u>	\$ <u>100,259</u>	\$ <u>5,430</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND			
<i>Clerk of the District Court</i>			
Salaries	\$ -	\$ -	\$ -
Department totals	-	-	-
<i>Sheriff</i>			
Salaries	598,587	598,587	-
Travel	2,400	1,917	483
Training	10,000	7,875	2,125
Supplies	9,000	9,179	(179)
Utilities	1,500	1,500	-
Vehicles	32,000	23,887	8,113
Repairs and maintenance	7,400	4,498	2,902
Rental expense	6,875	6,875	-
Dues and memberships	3,000	3,060	(60)
Photography and printing	60	987	(927)
Postage	800	824	(24)
Uniforms	4,000	4,560	(560)
Weapons and ammunition	7,000	6,943	57
Miscellaneous	5,000	4,899	101
Byrne grant	-	-	-
Drug enforcement	2,000	545	1,455
Contracts	4,200	4,135	65
Capital outlay	91,831	91,796	35
Department totals	785,653	772,067	13,586
<i>Prosecuting Attorney</i>			
Salaries	115,330	115,320	10
Contracts	-	-	-
Travel	3,541	1,886	1,655
Supplies	17,496	6,138	11,358
Utilities	3,781	2,293	1,488
Professional service	300	-	300
Repairs and maintenance	100	160	(60)
Rental expense	-	-	-
Dues and memberships	1,280	1,439	(159)
Postage	200	122	78
Photography and printing	200	395	(195)
Department totals	142,228	127,753	14,475
<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, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND (Continued)			
<i>Juvenile Detention</i>			
Salaries	\$ 65,103	\$ 63,203	\$ 1,900
Miscellaneous	4,750	2,469	2,281
Block grant	3,800	1,731	2,069
Cigarettes and tobacco	9,042	3,392	5,650
Miscellaneous programs	25,784	29,063	(3,279)
Capital outlay	-	-	-
Department totals	<u>108,479</u>	<u>99,858</u>	<u>8,621</u>
<i>General</i>			
Personnel benefits	<u>270,418</u>	<u>261,714</u>	<u>8,704</u>
Department totals	<u>270,418</u>	<u>261,714</u>	<u>8,704</u>
<i>Jail</i>			
Salaries	6,000	5,808	192
Travel	6,000	7,056	(1,056)
Jail inspection	-	-	-
Repairs and maintenance	400	93	307
Jail food	-	-	-
Clothing	-	-	-
Medical	-	-	-
Prisoner board	220,000	203,481	16,519
Miscellaneous	500	-	500
Supplies	-	-	-
Rental expense	-	-	-
Capital outlay	-	-	-
Department totals	<u>232,900</u>	<u>216,438</u>	<u>16,462</u>
Total Justice Fund	<u>\$ 1,539,678</u>	<u>\$ 1,477,830</u>	<u>\$ 61,848</u>
HEALTH DISTRICT			
Salaries	\$ 3,472	\$ 3,462	\$ 10
Personnel benefits	291	265	26
Miscellaneous	400	84	316
Contracts	-	-	-
Operating	<u>33,439</u>	<u>33,439</u>	<u>-</u>
Total Health District	<u>\$ 37,602</u>	<u>\$ 37,250</u>	<u>\$ 352</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2019

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PARKS AND RECREATION			
Salary	\$ 31,000	\$ 26,879	\$ 4,121
Personnel benefits	2,540	2,056	484
Supplies	500	564	(64)
Utilities	7,850	8,413	(563)
Repairs and maintenance	10,000	9,863	137
Miscellaneous	6,500	7,196	(696)
Chemicals	7,091	5,907	1,184
Fireworks	4,000	4,000	-
Oneida Recreation District	1,200	1,200	-
Capital outlay	28,000	28,000	-
Total Parks and Recreation	<u>\$ 98,681</u>	<u>\$ 94,078</u>	<u>\$ 4,603</u>
INDIGENT AND CHARITY			
Salary	\$ 8,912	\$ 8,902	\$ 10
Personnel benefits	1,772	1,699	73
Travel	500	1,026	(526)
Medical	68,500	29,931	38,569
Miscellaneous	750	20,653	(19,903)
Non-medical expenses	5,200	3,728	1,472
Postage	200	214	(14)
Public defender	90,000	59,754	30,246
Conflict defender	127,600	138,034	(10,434)
Total Indigent and Charity	<u>\$ 303,434</u>	<u>\$ 263,941</u>	<u>\$ 39,493</u>
REVALUATION			
Salary	\$ 37,450	\$ 37,215	\$ 235
Personnel benefits	15,405	15,228	177
Travel	200	1,520	(1,320)
Vehicles	2,200	676	1,524
Miscellaneous	1,000	79	921
Capital outlay	2,500	1,900	600
Total Revaluation	<u>\$ 58,755</u>	<u>\$ 56,618</u>	<u>\$ 2,137</u>
SOLID WASTE			
Salaries	\$ 120,327	\$ 120,229	\$ 98
Personnel benefits	55,320	52,955	2,365
Training	500	-	500
Supplies	1,000	1,019	(19)
Vehicles	25,000	15,900	9,100
Repairs and maintenance	18,000	33,238	(15,238)
Miscellaneous	11,000	1,974	9,026
Contracts	101,000	23,519	77,481
Capital outlay	267,243	267,243	-
Total Solid Waste	<u>\$ 599,390</u>	<u>\$ 516,077</u>	<u>\$ 83,313</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
TORT			
Personnel benefits	\$ 37,000	\$ 29,208	\$ 7,792
Insurance	70,504	70,504	-
Capital crimes defense	1,811	1,811	-
Total Tort	<u>\$ 109,315</u>	<u>\$ 101,523</u>	<u>\$ 7,792</u>
WEEDS			
Salaries	\$ 17,000	\$ 12,185	\$ 4,815
Personnel benefits	5,365	4,712	653
Contracts	19,250	19,802	(552)
Travel	1,500	1,948	(448)
Supplies	350	434	(84)
Insurance	-	-	-
Utilities	3,900	3,264	636
Vehicles	6,800	5,832	968
Repairs and maintenance	12,100	13,225	(1,125)
Dues and memberships	1,000	615	385
Postage	100	-	100
Miscellaneous	2,000	917	1,083
Chemicals	21,800	21,146	654
Spraying	-	-	-
Capital outlay	10,000	2,848	7,152
Total Weeds	<u>\$ 101,165</u>	<u>\$ 86,928</u>	<u>\$ 14,237</u>
CONSOLIDATED ELECTIONS			
Salaries	\$ 11,128	\$ 11,107	\$ 21
Personnel benefits	2,235	2,121	114
Travel	500	406	94
Supplies	3,000	2,624	376
Advertising	3,000	2,004	996
Insurance	-	-	-
Postage	500	522	(22)
Publications	5,000	2,622	2,378
Miscellaneous	2,500	2,987	(487)
Election workers	5,000	4,411	589
Contracts	4,000	4,840	(840)
Capital outlay	185,000	-	185,000
Total Consolidated Elections	<u>\$ 221,863</u>	<u>\$ 33,644</u>	<u>\$ 188,219</u>
JUDGMENTS			
Miscellaneous	\$ -	\$ -	\$ -
Total Judgments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
SEARCH AND RESCUE			
Miscellaneous	\$ -	\$ -	\$ -
Total Search and Rescue	\$ -	\$ -	\$ -
WATERWAYS			
Salary	\$ 3,000	\$ 360	\$ 2,640
Personnel benefits	270	28	242
Travel	-	-	-
Supplies	-	-	-
Vehicles	1,000	3,678	(2,678)
Repairs and maintenance	2,030	-	2,030
Rent	5,000	792	4,208
Postage	-	-	-
Miscellaneous	600	-	600
Capital Outlay	-	-	-
Total Waterways	\$ 11,900	\$ 4,858	\$ 7,042
JUVENILE DEPARTMENT BUILDING FUND			
Capital outlay	\$ -	\$ 990	\$ (990)
Total Juvenile Department Building Fund	\$ -	\$ 990	\$ (990)
COURT FACILITY FUND			
Supplies	\$ -	\$ 2,132	\$ (2,132)
Miscellaneous	-	-	-
Total Court Facility Fund	\$ -	\$ 2,132	\$ (2,132)
911 FUND			
Emergency services	\$ -	\$ -	\$ -
Repairs and maintenance	-	600	(600)
Miscellaneous	-	-	-
Capital outlay	-	208,832	(208,832)
Total 911 Fund	\$ -	\$ 209,432	\$ (209,432)
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, 2019

	<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	\$ -	\$ 6,857	\$ (6,857)
	<u>-</u>	<u>6,857</u>	<u>(6,857)</u>
Total Taylor Grazing Fund	\$ <u>-</u>	\$ <u>6,857</u>	\$ <u>(6,857)</u>
TOTAL SPECIAL REVENUE	\$ <u>5,734,674</u>	\$ <u>5,202,018</u>	\$ <u>532,656</u>
TOTAL GOVERNMENTAL FUND TYPES	\$ <u>7,932,428</u>	\$ <u>6,400,559</u>	\$ <u>1,531,869</u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2019

Total expenditures - budgetary basis	\$ 6,400,559
Net change in accounts payable	50,987
Net change in prepaid expenses	16,236
Capital assets acquired through long-term debt	299,509
Capital assets acquired through other sources	(990)
Capital assets acquired with trade-in of equipment	<u>195,288</u>
Total expenditures - GAAP basis	\$ <u><u>6,961,589</u></u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF CAPITAL LEASE OBLIGATIONS
September 30, 2019

Year	<u>2018 Caterpillar</u> <u>140MC 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
2020	\$ 20,854	\$ 12,509	\$ 52,039	4,181	\$ 10,643	\$ 1,586
2021	21,803	11,560	54,089	2,131	11,409	820
2022	22,859	10,504	-	-	-	-
2023	23,934	9,430	-	-	-	-
2024	176,695	8,305	-	-	-	-
Totals	\$ <u>266,145</u>	\$ <u>52,308</u>	\$ <u>106,128</u>	\$ <u>6,312</u>	\$ <u>22,052</u>	\$ <u>2,406</u>

<u>3 - 2018 Ram 1500</u>					
	3.20%		Totals		
	Principal	Interest	Principal	Interest	
2020	\$ 32,082	4,440	\$ 115,618	\$ 22,716	
2021	34,230	2,292	121,531	16,803	
2022	-	-	22,859	10,504	
2023	-	-	23,934	9,430	
2024	-	-	176,695	8,305	
Totals	\$ <u>66,312</u>	\$ <u>6,732</u>	<u>460,637</u>	\$ <u>67,758</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, 2019, 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 June 8, 2020. 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
June 8, 2020