

**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2020**

ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2020

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ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2020

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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, 2020, 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, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Oneida County, Idaho's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our reported dated April 12, 2021, on our consideration of Oneida County, Idaho's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on

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

Searle Hart & Associates, P.C.

Idaho Falls, Idaho

April 12, 2021

FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2020

	GOVERNMENTAL	TOTAL	COMPONENT
	ACTIVITIES	GOVERNMENTAL	UNIT
ASSETS		ACTIVITIES	
Cash - County Treasurer	\$ 3,778,880	\$ 3,778,880	\$ 5,259,232
Investments	-	-	412,479
Taxes receivable	53,738	53,738	-
Receivables	115,693	115,693	1,757,228
Internal balances	-	-	-
Due from other governmental agencies	611,641	611,641	-
Inventories	-	-	377,776
Other assets	11,916	11,916	13,913
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	73,931
Construction in progress	-	-	-
Infrastructure	7,646,856	7,646,856	-
Buildings	2,603,693	2,603,693	2,049,893
Equipment and furniture	6,060,145	6,060,145	4,917,158
Buildings and equipment under capital leases	740,810	740,810	-
Less: accumulated depreciation	(5,698,648)	(5,698,648)	(5,492,385)
Total Capital Assets	11,413,166	11,413,166	1,548,597
Other Assets			
Unamortized service contract	-	-	-
TOTAL ASSETS	15,985,034	15,985,034	9,369,225
DEFERRED OUTFLOWS			
Pension	145,689	145,689	-
Other	-	-	-
TOTA DEFERRED OUTFLOWS	\$ 145,689	\$ 145,689	\$ -

	GOVERNMENTAL ACTIVITIES	TOTAL GOVERNMENTAL ACTIVITIES	COMPONENT UNIT
LIABILITIES			
Accounts payable and accrued expenses	\$ -	\$ -	\$ 842,907
Due to other governmental agencies	-	-	-
Long-term liabilities			
Due within one year			
Short-term bank note payable	-	-	-
Bonds, capital leases and contracts	121,531	121,531	516,812
Accrued interest	11,757	11,757	-
Compensated absences	27,464	27,464	720,639
Unearned CARES Act Provider Relief	-	-	3,655,029
Due in more than one year			
Bonds, capital leases and contracts	223,487	223,487	880,907
Accrued interest	-	-	-
Compensated absences	64,082	64,082	-
Landfill postclosure costs	296,851	296,851	-
Net pension liability	1,050,338	1,050,338	-
TOTAL LIABILITIES	<u>1,795,510</u>	<u>1,795,510</u>	<u>6,616,294</u>
DEFERRED INFLOWS - Pension	<u>34,296</u>	<u>34,296</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	10,759,540	10,759,540	150,878
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Permanent	-	-	-
Unrestricted	3,541,377	3,541,377	2,602,053
TOTAL NET POSITION	<u>\$ 14,300,917</u>	<u>\$ 14,300,917</u>	<u>\$ 2,752,931</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2020

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 1,354,620	\$ 161,001	\$ 862,451	\$ -
Public safety	1,925,077	157,687	400,451	133,000
Public works	1,970,849	105,786	1,611,374	-
Health, welfare and sanitation	564,522	665,597	110,875	-
Culture and recreation	211,860	61,175	10,000	-
Education	-	-	-	-
Conservation/economic development	123,590	25,931	-	-
Interest on long-term debt	21,322	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	6,171,840	1,177,177	2,995,151	133,000
TOTAL PRIMARY GOVERNMENT	\$ 6,171,840	\$ 1,177,177	\$ 2,995,151	\$ 133,000
Component Units				
Oneida County Hospital	\$ 11,804,373	\$ 11,724,951	\$ 32,951	\$ 25,000
TOTAL COMPONENT UNITS	\$ 11,804,373	\$ 11,724,951	\$ 32,951	\$ 25,000
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, 2019				
NET POSITION, SEPTEMBER 30, 2020				

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

Primary Government		
Governmental Activities	Total	Component Unit
\$ (331,168)	\$ (331,168)	
(1,233,939)	(1,233,939)	
(253,689)	(253,689)	
211,950	211,950	
(140,685)	(140,685)	
-	-	
(97,659)	(97,659)	
(21,322)	(21,322)	
<u>(1,866,512)</u>	<u>(1,866,512)</u>	
<u>(1,866,512)</u>	<u>(1,866,512)</u>	
		\$ <u>(21,471)</u>
		<u>(21,471)</u>
1,763,840	1,763,840	-
-	-	-
1,944	1,944	-
530,538	530,538	-
-	-	-
50,084	50,084	7,657
6,071,567	6,071,567	202,414
-	-	-
-	-	-
<u>8,417,973</u>	<u>8,417,973</u>	<u>210,071</u>
6,551,461	6,551,461	188,600
<u>7,749,456</u>	<u>7,749,456</u>	<u>2,564,331</u>
\$ <u><u>14,300,917</u></u>	\$ <u><u>14,300,917</u></u>	\$ <u><u>2,752,931</u></u>

**ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2020**

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
ASSETS				
Cash and cash equivalents	\$ 781,624	\$ 630,050	\$ 187,635	\$ -
Taxes receivable, net	13,092	-	-	21,848
Due from other funds	-	-	-	-
Receivable from other governments	129,004	428,728	-	27,003
Other receivables	-	-	93,275	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>923,720</u>	<u>1,058,778</u>	<u>280,910</u>	<u>48,851</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 923,720</u>	<u>\$ 1,058,778</u>	<u>\$ 280,910</u>	<u>\$ 48,851</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other payables	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS				
Revenue unavailable for use	<u>12,045</u>	<u>-</u>	<u>66,196</u>	<u>20,100</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	1,058,778	214,714	28,751
Unassigned	<u>911,675</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>911,675</u>	<u>1,058,778</u>	<u>214,714</u>	<u>28,751</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ 923,720</u>	<u>\$ 1,058,778</u>	<u>\$ 280,910</u>	<u>\$ 48,851</u>

<u>SOLID WASTE</u>	<u>PAYMENT IN LIEU OF TAXES</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 415,935	\$ 1,068,598	\$ 738,857	\$ 3,822,699
-	-	21,408	56,348
-	-	-	-
-	-	26,906	611,641
19,807	-	1	113,083
-	-	-	-
-	-	11,916	11,916
<u>435,742</u>	<u>1,068,598</u>	<u>799,088</u>	<u>4,615,687</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 435,742</u>	<u>\$ 1,068,598</u>	<u>\$ 799,088</u>	<u>\$ 4,615,687</u>
\$ -	\$ -	\$ 43,819	\$ 43,819
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>43,819</u>	<u>43,819</u>
<u>15,024</u>	<u>-</u>	<u>19,481</u>	<u>132,846</u>
-	-	11,916	11,916
-	-	-	-
420,718	1,068,598	742,284	3,533,843
-	-	(18,412)	893,263
<u>420,718</u>	<u>1,068,598</u>	<u>735,788</u>	<u>4,439,022</u>
<u>\$ 435,742</u>	<u>\$ 1,068,598</u>	<u>\$ 799,088</u>	<u>\$ 4,615,687</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, 2020

Total fund balance, governmental funds:	\$	4,439,022
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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.	11,413,166
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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.	132,846
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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.	145,689
Deferred inflows associated with the net pension liability.	(34,296)
Net pension liability.	(1,050,338)

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.

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.	(745,172)
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Net position of governmental activities in the Statement of Net Position:	\$	<u>14,300,917</u>
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ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2020

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
REVENUES				
Property taxes	\$ 414,335	\$ -	\$ -	\$ 695,466
Fees and fines	-	-	-	-
Licenses and permits	72,121	325	-	5,629
Intergovernmental	487,179	1,611,374	131,613	392,638
Charges for services	87,307	16,146	198,573	44,753
Investment earnings	50,084	-	-	-
Miscellaneous	51,001	73,362	9,175	34,611
	<u>1,162,027</u>	<u>1,701,207</u>	<u>339,361</u>	<u>1,173,097</u>
TOTAL REVENUE				
	<u>1,162,027</u>	<u>1,701,207</u>	<u>339,361</u>	<u>1,173,097</u>
EXPENDITURES				
General government	947,064	-	-	-
Public safety	17,989	-	89,794	1,388,211
Public works	-	1,400,494	-	-
Health, welfare and sanitation	45,862	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	29,937	-	-	-
Debt Service:				
Principal	-	72,894	-	42,725
Interest and other charges	-	16,689	-	6,026
Capital outlay	1,094,758	6,185,960	179,664	-
	<u>2,135,610</u>	<u>7,676,037</u>	<u>269,458</u>	<u>1,436,962</u>
TOTAL EXPENDITURES				
	<u>2,135,610</u>	<u>7,676,037</u>	<u>269,458</u>	<u>1,436,962</u>
Excess (deficiency) of revenues over expenditures	(973,583)	(5,974,830)	69,903	(263,865)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Other sources	-	5,889,277	-	-
Transfers in	-	25,000	-	269,164
Transfers out	-	-	-	-
	<u>-</u>	<u>5,914,277</u>	<u>-</u>	<u>269,164</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>-</u>	<u>5,914,277</u>	<u>-</u>	<u>269,164</u>
SPECIAL ITEMS				
Proceeds from sale of assets	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(973,583)	(60,553)	69,903	5,299
Fund Balances, October 1, 2019	1,885,258	1,119,331	144,811	23,452
	<u>1,885,258</u>	<u>1,119,331</u>	<u>144,811</u>	<u>23,452</u>
FUND BALANCES, SEPTEMBER 30, 2020	\$ <u>911,675</u>	\$ <u>1,058,778</u>	\$ <u>214,714</u>	\$ <u>28,751</u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2020

Net change in fund balances - total governmental funds: \$ (386,266)

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 \$7,721,976 and depreciation of \$786,236 in the current period. 6,935,740

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

Governmental funds report long term debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of long-term debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments. 115,619

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. (40,163)

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

Net change in accrued interest not reflected on governmental funds: 1,393

Net change in accrued landfill postclosure costs: -

Net change in pension expense not reflected in the governmental funds: (146,804)

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. 71,942

Change in net position of governmental activities: \$ 6,551,461

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, 2020

OPERATING REVENUES

Net patient service revenue	\$ 11,724,951
Operating grants	32,951
Other revenue	<u>80,348</u>

TOTAL OPERATING REVENUES	<u>11,838,250</u>
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OPERATING EXPENSES

Salaries and benefits	6,513,003
Professional fees	2,883,538
Supplies	1,353,716
Insurance	-
Utilities	107,284
Repairs and maintenance	322,763
Rent	112,140
Miscellaneous	188,424
Depreciation and amortization	296,166
Travel, dues and education	<u>-</u>

TOTAL OPERATING EXPENSES	<u>11,777,034</u>
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INCOME (LOSS) FROM OPERATIONS	<u>61,216</u>
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NON-OPERATING INCOME (EXPENSES)

Investment income	7,657
Interest	(27,339)
Capital grants	25,000
CARES Act Provider Relief Fund	122,066
Contributions	-
Loss from sale of assets	-
Property tax	<u>-</u>

TOTAL NON-OPERATING INCOME (EXPENSES)	<u>127,384</u>
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Change in net position	188,600
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Net Position - July 1, 2019	<u>2,564,331</u>
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NET POSITION - June 30, 2020	<u><u>\$ 2,752,931</u></u>
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**ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2020**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from and on behalf of patients	\$ 11,822,159
Cash paid to suppliers	(4,875,938)
Cash paid to employees	(6,479,159)
Other cash receipts	<u>114,109</u>

Net cash provided (used) by operating activities	<u>581,171</u>
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CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Property taxes	-
Proceeds from bank line of credit	-
Proceeds from CARES Act Provider Relief Fund	3,777,095
Proceeds from Paycheck Protection Program Loan	<u>1,064,742</u>

Net cash provided (used) by noncapital financing activities	<u>4,841,837</u>
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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	(155,553)
Interest paid on long-term debt	(27,339)
Purchase of capital assets	<u>(344,309)</u>

Net cash provided (used) by capital and related financing activities	<u>(527,201)</u>
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CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of investments	(107,231)
Interest and dividends on investments	<u>7,657</u>

Net cash provided (used) by investing activities	<u>(99,574)</u>
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NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,796,233
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CASH AND CASH EQUIVALENTS, JULY 1, 2019	<u>462,999</u>
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CASH AND CASH EQUIVALENTS, JUNE 30, 2020	\$ <u><u>5,259,232</u></u>
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**RECONCILIATION OF INCOME FROM OPERATIONS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES**

Income (loss) from operations	\$	61,216
Adjustments to reconcile income from operations to net cash provided by operating activities:		
Amortization of service contract		-
Depreciation and amortization		296,166
Provision for bad debts		520,671
(Increase) decrease in assets:		
Patient accounts receivable		(115,105)
Estimated Third-party payor settlements		(235,377)
Inventory of supplies		(91,496)
Prepaid expenses		(999)
Other current assets		810
Increase (decrease) in liabilities:		
Accounts payable		184,422
Accrued compensation and related liabilities		33,844
Patient refunds		(16,385)
Estimated third-party payor settlements payable		(56,596)
Net cash provided by operating activities	\$	<u>581,171</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2020

	PRIVATE PURPOSE TRUST FUNDS	AGENCY FUNDS
ASSETS		
Cash	\$ 161,612	\$ 1,954
Receivables	-	51,437
TOTAL ASSETS	<u>161,612</u>	<u>53,391</u>
LIABILITIES		
Negative cash	6,770	-
Accounts payable and accrued expenses	-	-
Payable to other funds	-	-
Payable to the State of Idaho	-	1,954
Payable to taxing districts	-	51,437
TOTAL LIABILITIES	<u>6,770</u>	<u>53,391</u>
NET POSITION	\$ <u>154,842</u>	\$ <u>-</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2020

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	-
Intergovernmental revenues	668,110
Charges in services	458
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	34,168
Transfers from other funds	-
TOTAL ADDITIONS	<u>702,736</u>
DEDUCTIONS	
Trust operating expenses	722,429
Transfers to other funds	-
TOTAL DEDUCTIONS	<u>722,429</u>
Change in net position	(19,693)
NET POSITION, OCTOBER 1, 2019	<u>174,535</u>
NET POSITION, SEPTEMBER 30, 2020	<u><u>\$ 154,842</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, 2020

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 - B. Reporting Entity
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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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 - I. Revenues and Expenditures/Expenses
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ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2020

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, 2020

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, 2020

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, 2020**

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, 2020

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, 2020 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, 2020

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, 2020

I. 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, 2020, unrecorded fund liabilities included approximately 91,546 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, 2020**

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 2020, 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, 2020

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, 2020, totaled \$3,935,676 of which \$4,479,642 represented demand deposits. Of the total deposits, \$3,778,880 was allocated to governmental funds.

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

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

Deposits

At year end, the carrying amount of the County's deposits in financial institutions was \$3,935,676 and the bank balance was \$4,601,524. Of this amount, \$3,851,524 was not covered by FDIC insurance.

The investments in the amount of \$3,221,428 in LGIP are through the Idaho State Treasurer who provides the oversight of those monies. Monies held by the LGIP were held in the following investments: government agency notes, commercial paper, corporate bonds, money markets, U.S. treasury notes, Idaho repurchase agreements, and purchased accrued interest. All investments for the LGIP are collateralized with securities held by the LGIP's safekeeping agent in the LGIP's name. The investments held by the LGIP are carried at cost, which is not materially different than fair value (determined by the Idaho State Treasurer's office). The investments in the LGIP are subject to risk from market and interest rate fluctuations. The weighted average maturity at September 30, 2020 was 158 days. The information on the amount not covered by SIPC or FDIC insurance is not available.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2020

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2020 was as follows:

<u>Governmental Activities</u>	Balance 10-01-2019	Additions	Deletions	Balance 09-30-2020
Capital assets, not being depreciated				
Land	\$ 60,310	\$ -	\$ -	\$ 60,310
Construction in process	1,766,984	-	(1,766,984)	-
Total capital assets, not being depreciated	1,827,294	-	(1,766,984)	60,310
Capital assets, being depreciated				
Infrastructure	298,490	7,348,366	-	7,646,856
Buildings and improvements	1,001,289	1,602,404	-	2,603,693
Machinery and equipment	5,362,880	697,265	-	6,060,145
Buildings and improvements – leased	-	-	-	-
Machinery and equipment – leased	740,810	-	-	740,810
Total capital assets, being depreciated	7,403,469	9,648,035	-	17,051,504
Less accumulated depreciation for				
Infrastructure	(29,850)	(299,904)	-	(329,754)
Buildings and improvements	(593,067)	(61,285)	-	(654,352)
Machinery and equipment	(4,289,495)	(425,047)	-	(4,714,542)
Total accumulated depreciation	(4,912,412)	(786,236)	-	(5,698,648)
Total capital assets, being depreciated, net	2,491,057	8,861,799	-	11,352,856
Governmental activity, capital assets, net	\$ 4,318,351	\$ 8,861,799	\$ (1,766,984)	\$ 11,413,166

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

<u>Governmental activities</u>	
General government	\$ 66,765
Public safety	161,736
Public works	479,533
Health, welfare and sanitation	50,316
Culture and recreation	23,803
Conservation and economic development	4,083
Total governmental activities	\$ 786,236

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2020

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, 2020, it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The County's contributions were \$192,311 for the year ended June 30, 2020.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2020

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, 2020, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020, the County's proportion was .0084033 percent.

For the year ended September 30, 2020, the County recognized pension expense/(revenue) of \$340,671. At September 30, 2020, 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	\$ 82,064	\$ 34,296
Changes in assumptions or other inputs	17,763	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(6,747)	-
County contributions subsequent to the measurement date	<u>52,609</u>	<u>-</u>
Total	\$ <u>145,689</u>	\$ <u>34,296</u>

\$52,609 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2021.

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, 2019, the beginning of the measurement period ended June 30, 2019 is 4.8 and 4.8 for the measurement period June 30, 2020.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2020

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:

2021	\$	3,392
2022		44,244
2023		60,050
2024		<u>78,233</u>
Total	\$	<u>185,919</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, 2020 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, 2020 is based on the results of an actuarial valuation date of July 1, 2020.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2020

4. PENSION PLAN (Continued)

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2020.

Capital Market Assumptions from Callan 2020

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%	2.80%	.55%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation – Mean		2.25%	2.25%
Assumed Inflation – Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expenses		.40%	.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.85%	3.49%
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.14%
Portfolio Standard Deviation			14.16%

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2020

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)	\$2,153,955	\$1,050,338	\$137,826

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, 2020, 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, 2020

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, 2020, the following changes occurred in long-term debt:

<u>Governmental activities</u>	<u>Balance</u> <u>10-01-2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>09-30-2020</u>	<u>Due within</u> <u>one year</u>
Compensated absences	\$ 163,488	\$ -	\$ (71,942)	\$ 91,546	\$ 27,464
Accrued interest	13,150	-	(1,393)	11,757	11,757
Capital leases	460,637	-	(115,619)	345,018	121,531
Landfill closure costs	296,851	-	-	296,851	-
Net pension liability	627,226	423,112	-	1,050,338	-
Total governmental activities	\$ 1,561,352	\$ 423,112	\$ (188,954)	\$ 1,795,510	\$ 160,752

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2020, are as follows:

<u>Year</u>	<u>Governmental Activities</u> <u>Capital Leases</u>	
	<u>Principal</u>	<u>Interest</u>
2021	\$ 121,531	\$ 16,803
2022	22,859	10,504
2023	23,934	9,430
2024	176,694	8,305
Total	\$ 345,018	\$ 45,042

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, 2020

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 2020 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, 2020.

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, 2020

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

The 911 Fund had a negative cash balance of \$43,819 and a deficit fund balance of \$20,678 as of September 30, 2020.

The Sheriff's Revolving Trust had a negative cash balance and deficit fund balance of \$6,770 as of September 30, 2020.

There were no interfund receivables or payables as of September 30, 2020.

13. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2020, consisted of the following:

<u>Transfer from:</u>			
	<u>PILT</u>	<u>Judgments</u>	<u>Total</u>
<u>Transfer to:</u>			
Road and Bridge	\$ 25,000	\$ -	\$ 25,000
Justice	269,164	-	269,164
Airport	-	-	-
General	-	-	-
Parks and Recreation	<u>4,885</u>	<u>-</u>	<u>4,885</u>
Total	\$ <u>299,049</u>	\$ <u>-</u>	\$ <u>299,049</u>

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

14. SUBSEQUENT EVENTS

There are no known subsequent events that will have a material impact on the operation of the County. Subsequent events were considered through the report date of April 12, 2021.

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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, 2020

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 403,959	\$ 403,959	\$ 408,403
Fees and fines	-	-	-
Licenses and permits	51,453	51,453	72,121
Intergovernmental	2,032,617	2,032,617	486,330
Charges for services	77,964	77,964	87,307
Investment earnings	9,806	9,806	50,084
Miscellaneous	12,260	12,260	51,001
TOTAL REVENUES	2,588,059	2,588,059	1,155,246
EXPENDITURES			
Current:			
General government	1,014,574	1,022,088	927,346
Public safety	21,275	21,275	17,989
Public works	-	-	-
Health, welfare and sanitation	51,810	51,810	45,862
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	30,400	30,400	29,937
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	1,620,000	1,620,867	1,176,510
TOTAL EXPENDITURES	2,738,059	2,746,440	2,197,644
Excess (deficiency) of revenues over expenditures	(150,000)	(158,381)	(1,042,398)
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	(150,000)	(158,381)	(1,042,398)
Fund Balances, October 1, 2019	1,775,080	1,775,080	1,775,080
FUND BALANCES, SEPTEMBER 30, 2020	\$ 1,625,080	\$ 1,616,699	\$ 732,682

GAAP DIFFERENCES		GAAP BASIS	
\$	5,932	\$	414,335
	-		-
	-		72,121
	849		487,179
	-		87,307
	-		50,084
	-		51,001
	<u>6,781</u>		<u>1,162,027</u>
	19,718		947,064
	-		17,989
	-		-
	-		45,862
	-		-
	-		-
	-		29,937
	-		-
	-		-
	<u>(81,752)</u>		<u>1,094,758</u>
	<u>(62,034)</u>		<u>2,135,610</u>
	68,815		(973,583)
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	68,815		(973,583)
	<u>110,178</u>		<u>1,885,258</u>
\$	<u><u>178,993</u></u>	\$	<u><u>911,675</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the Year Ended September 30, 2020

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Current:			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	439	439	325
Intergovernmental	1,083,803	1,083,803	1,607,416
Charges for services	-	-	16,146
Investment earnings	-	-	-
Miscellaneous	105,374	105,374	73,362
TOTAL REVENUES	1,189,616	1,189,616	1,697,249
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	1,417,741	1,417,741	1,397,494
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	425,000	425,000	389,266
TOTAL EXPENDITURES	1,842,741	1,842,741	1,786,760
Excess (deficiency) of revenues over expenditures	(653,125)	(653,125)	(89,511)
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	(653,125)	(653,125)	(89,511)
Fund Balances, October 1, 2019	719,561	719,561	719,561
FUND BALANCES, SEPTEMBER 30, 2020	\$ 66,436	\$ 66,436	\$ 630,050

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	-	\$	-
	-		-
	-		325
	3,958		1,611,374
	-		16,146
	-		-
	-		73,362
	<u>3,958</u>		<u>1,701,207</u>
	-		-
	-		-
	3,000		1,400,494
	-		-
	-		-
	-		-
	-		-
	72,894		72,894
	16,689		16,689
	<u>5,796,694</u>		<u>6,185,960</u>
	<u>5,889,277</u>		<u>7,676,037</u>
	(5,885,319)		(5,974,830)
	-		-
	5,889,277		5,889,277
	25,000		25,000
	<u>-</u>		<u>-</u>
	<u>5,914,277</u>		<u>5,914,277</u>
	-		-
	28,958		(60,553)
	<u>399,770</u>		<u>1,119,331</u>
\$	<u><u>428,728</u></u>	\$	<u><u>1,058,778</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
AMBULANCE
For the Year Ended September 30, 2020

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	131,613
Charges for services	221,406	221,406	177,019
Investment earnings	-	-	-
Miscellaneous	1,699	1,699	9,175
TOTAL REVENUES	223,105	223,105	317,807
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	112,765	112,765	93,871
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	199,000	199,000	186,868
TOTAL EXPENDITURES	311,765	311,765	280,739
Excess (deficiency) of revenues over expenditures	(88,660)	(88,660)	37,068
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	(88,660)	(88,660)	37,068
Fund Balances, October 1, 2019	139,286	139,286	139,286
FUND BALANCES, SEPTEMBER 30, 2020	\$ 50,626	\$ 50,626	\$ 176,354

GAAP DIFFERENCES	GAAP BASIS
\$ -	\$ -
-	-
-	-
-	-
-	131,613
21,554	198,573
-	-
-	9,175
<u>21,554</u>	<u>339,361</u>
-	-
(4,077)	89,794
-	-
-	-
-	-
-	-
-	-
(7,204)	179,664
<u>(11,281)</u>	<u>269,458</u>
32,835	69,903
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
<u>-</u>	<u>-</u>
32,835	69,903
<u>5,525</u>	<u>144,811</u>
\$ <u><u>38,360</u></u>	\$ <u><u>214,714</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the Year Ended September 30, 2020

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 682,298	\$ 682,298	\$ 688,886
Fees and fines	-	-	-
Licenses and permits	10,028	10,028	5,629
Intergovernmental	659,018	659,018	655,931
Charges for services	37,132	37,132	44,753
Investment earnings	-	-	-
Miscellaneous	56,261	56,261	34,611
TOTAL REVENUES	1,444,737	1,444,737	1,429,810
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	1,455,356	1,487,702	1,372,185
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	52,500	64,777	64,777
TOTAL EXPENDITURES	1,507,856	1,552,479	1,436,962
Excess (deficiency) of revenues over expenditures	(63,119)	(107,742)	(7,152)
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	(63,119)	(107,742)	(7,152)
Fund Balances, October 1, 2019	29,000	29,000	29,000
FUND BALANCES, SEPTEMBER 30, 2020	\$ (34,119)	\$ (78,742)	\$ 21,848

GAAP DIFFERENCES		GAAP BASIS	
\$	6,580	\$	695,466
	-		-
	-		5,629
	(263,293)		392,638
	-		44,753
	-		-
	-		34,611
	<u>(256,713)</u>		<u>1,173,097</u>
	-		-
	16,026		1,388,211
	-		-
	-		-
	-		-
	-		-
	-		-
	42,725		42,725
	6,026		6,026
	<u>(64,777)</u>		<u>-</u>
	-		1,436,962
	<u>(256,713)</u>		<u>(263,865)</u>
	-		-
	-		-
	269,164		269,164
	<u>-</u>		<u>-</u>
	269,164		269,164
	<u>-</u>		<u>-</u>
	12,451		5,299
	<u>(5,548)</u>		<u>23,452</u>
\$	<u>6,903</u>	\$	<u>28,751</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE
For the Year Ended September 30, 2020

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ 365,052
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	405,717	405,717	48,697
Investment earnings	-	-	-
Miscellaneous	14,533	14,533	53,779
TOTAL REVENUES	420,250	420,250	467,528
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	334,725	334,725	291,927
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	150,000	150,000	10,450
TOTAL EXPENDITURES	484,725	484,725	302,377
Excess (deficiency) of revenues over expenditures	(64,475)	(64,475)	165,151
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	(64,475)	(64,475)	165,151
Fund Balances, October 1, 2019	270,591	270,591	270,591
FUND BALANCES, SEPTEMBER 30, 2020	\$ 206,116	\$ 206,116	\$ 435,742

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ 365,052
-	-
-	-
-	-
(5,817)	42,880
-	-
-	53,779
<u>(5,817)</u>	<u>461,711</u>
-	-
-	-
-	-
10,450	302,377
-	-
-	-
-	-
-	-
-	-
(10,450)	-
<u>-</u>	<u>302,377</u>
-	-
(5,817)	159,334
-	-
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
(5,817)	159,334
(9,207)	261,384
<u>(15,024)</u>	<u>420,718</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, 2020

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	803,067	803,067	504,018
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUES	803,067	803,067	504,018
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	803,067	803,067	504,018
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	803,067	803,067	504,018
Fund Balances, October 1, 2019	564,580	564,580	564,580
FUND BALANCES, SEPTEMBER 30, 2020	\$ 1,367,647	\$ 1,367,647	\$ 1,068,598

GAAP DIFFERENCES	GAAP BASIS
\$ -	\$ -
-	-
-	-
299,049	803,067
-	-
-	-
-	-
299,049	803,067
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
299,049	803,067
-	-
-	-
-	-
(299,049)	(299,049)
(299,049)	(299,049)
-	-
-	504,018
-	564,580
\$ -	\$ 1,068,598

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
BUDGET AND ACTUAL
For the Year Ended September 30, 2020

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*

PERSI BASE PLAN					
<u>Fiscal Year</u>	<u>Employer's portion of net pension liability</u>	<u>Employer's proportionate share of the net pension liability</u>	<u>Employer's covered employee payroll</u>	<u>Employer's proportional share of the net pension liability as a percentage of its covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
2015	0.0568258%	\$ 748,303	\$ 1,583,347	47.26%	91.38%
2016	0.0557422%	\$ 1,129,980	\$ 1,627,063	69.45%	87.26%
2017	0.0546248%	\$ 858,608	\$ 1,684,784	50.96%	90.68%
2018	0.0537256%	\$ 792,462	\$ 1,717,340	46.14%	91.69%
2019	0.0549489%	\$ 627,226	\$ 1,858,767	33.74%	93.79%
2020	0.0549489%	\$ 1,050,338	\$ 1,902,630	55.20%	88.22%

*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%	
2020	\$ 228,392	\$ 228,392	\$ -	\$ 1,912,031	11.94%	

*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, 2020

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, 2020. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

	PERSI Base Plan
Valuation date	June 30, 2020
Actuarial cost method	Entry age normal
Amortization method	Level percentage of projected payroll open 20.5 years
Remaining amortization period	Market value
Asset valuation method	
<u>Actuarial assumptions:</u>	
Investment Rate of Return *	7.05%
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 investment 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, 2020

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
ASSETS				
Cash - County Treasurer	\$ 233,372	\$ 2,726	\$ 78,418	\$ 1,164
Accounts receivable	-	-	-	-
Taxes receivable	236	216	3,842	881
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>233,608</u>	<u>2,942</u>	<u>82,260</u>	<u>2,045</u>
TOTAL ASSETS				
	<u>233,608</u>	<u>2,942</u>	<u>82,260</u>	<u>2,045</u>
DEFERRED OUTFLOWS				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS				
	<u>\$ 233,608</u>	<u>\$ 2,942</u>	<u>\$ 82,260</u>	<u>\$ 2,045</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	-	199	3,535	811
	<u>-</u>	<u>199</u>	<u>3,535</u>	<u>811</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	233,608	2,743	78,725	1,234
Unassigned	-	-	-	-
	<u>233,608</u>	<u>2,743</u>	<u>78,725</u>	<u>1,234</u>
TOTAL FUND BALANCE				
	<u>233,608</u>	<u>2,743</u>	<u>78,725</u>	<u>1,234</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE				
	<u>\$ 233,608</u>	<u>\$ 2,942</u>	<u>\$ 82,260</u>	<u>\$ 2,045</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2020

	<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>
ASSETS				
Cash - County Treasurer	\$ 1,758	\$ -	\$ 230,232	\$ 5,123
Accounts receivable	-	-	-	-
Taxes receivable	1,282	1,177	5,593	1,892
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>3,040</u>	<u>1,177</u>	<u>235,825</u>	<u>7,015</u>
TOTAL ASSETS				
	<u>3,040</u>	<u>1,177</u>	<u>235,825</u>	<u>7,015</u>
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ <u>3,040</u>	\$ <u>1,177</u>	\$ <u>235,825</u>	\$ <u>7,015</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>1,179</u>	<u>1,083</u>	<u>5,146</u>	<u>1,741</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	1,861	94	230,679	5,274
Unassigned	-	-	-	-
	<u>1,861</u>	<u>94</u>	<u>230,679</u>	<u>5,274</u>
TOTAL FUND BALANCE	<u>1,861</u>	<u>94</u>	<u>230,679</u>	<u>5,274</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	\$ <u>3,040</u>	\$ <u>1,177</u>	\$ <u>235,825</u>	\$ <u>7,015</u>

ONEIDA COUNTY					
<u>TORT</u>	<u>WEEDS</u>	<u>CONSOLIDATED ELECTIONS</u>	<u>JUDGMENTS</u>	<u>SEARCH & RESCUE</u>	<u>WATERWAYS</u>
\$ 7,148	\$ 40,508	\$ 63,218	\$ -	\$ 2,805	\$ 16,728
-	-	-	1	-	-
3,826	2,464	-	(1)	-	-
-	-	14,194	-	-	1,487
-	-	-	-	-	-
<u>10,974</u>	<u>42,972</u>	<u>77,412</u>	<u>-</u>	<u>2,805</u>	<u>18,215</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 10,974</u>	<u>\$ 42,972</u>	<u>\$ 77,412</u>	<u>\$ -</u>	<u>\$ 2,805</u>	<u>\$ 18,215</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,520</u>	<u>2,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
7,454	40,705	77,412	-	2,805	18,215
-	-	-	-	-	-
<u>7,454</u>	<u>40,705</u>	<u>77,412</u>	<u>-</u>	<u>2,805</u>	<u>18,215</u>
<u>\$ 10,974</u>	<u>\$ 42,972</u>	<u>\$ 77,412</u>	<u>\$ -</u>	<u>\$ 2,805</u>	<u>\$ 18,215</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2020

	JUVENILE DEPARTMENT BUILDING	COURT FACILITY FUND	INTERLOCK/ MONITORING FUND	911 FUND
ASSETS				
Cash - County Treasurer	\$ 11,451	\$ 19,928	\$ 11,812	\$ -
Accounts receivable	-	-	-	-
Taxes receivable	-	-	-	-
Other receivables	-	-	-	11,225
Prepaid expenses	-	-	-	11,916
	<u>11,451</u>	<u>19,928</u>	<u>11,812</u>	<u>23,141</u>
TOTAL ASSETS	<u>11,451</u>	<u>19,928</u>	<u>11,812</u>	<u>23,141</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 11,451</u>	<u>\$ 19,928</u>	<u>\$ 11,812</u>	<u>\$ 23,141</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ 43,819
Warrants payable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,819</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,819</u>
DEFERRED INFLOWS				
Revenues unavailable for use	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	11,916
Restricted	-	-	-	-
Assigned	11,451	19,928	11,812	(14,182)
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,412)</u>
TOTAL FUND BALANCE	<u>11,451</u>	<u>19,928</u>	<u>11,812</u>	<u>(20,678)</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	<u>\$ 11,451</u>	<u>\$ 19,928</u>	<u>\$ 11,812</u>	<u>\$ 23,141</u>

<u>RECOVERY ACT GRANT FUND</u>	<u>TAYLOR GRAZING FUND</u>	<u>TOTALS</u>
\$ 12,466	\$ -	\$ 738,857
-	-	1
-	-	21,408
-	-	26,906
-	-	11,916
<u>12,466</u>	<u>-</u>	<u>799,088</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 12,466</u>	<u>\$ -</u>	<u>\$ 799,088</u>
\$ -	\$ -	\$ 43,819
-	-	-
<u>-</u>	<u>-</u>	<u>43,819</u>
<u>-</u>	<u>-</u>	<u>19,481</u>
-	-	11,916
-	-	-
12,466	-	742,284
-	-	(18,412)
<u>12,466</u>	<u>-</u>	<u>735,788</u>
<u>\$ 12,466</u>	<u>\$ -</u>	<u>\$ 799,088</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, 2020

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
REVENUES				
Taxes	\$ 10,165	\$ 6,115	\$ 112,583	\$ 25,726
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	20,178	-
Charges for services	40,643	-	45,343	28,745
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	8,453	-	3,070	1,549
TOTAL REVENUES	<u>59,261</u>	<u>6,115</u>	<u>181,174</u>	<u>56,020</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	173,959	-
Health, welfare and sanitation	-	-	-	-
Public works	90,822	-	-	-
Culture and recreation	-	5,449	-	95,374
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	24,949	-	-	-
TOTAL EXPENDITURES	<u>115,771</u>	<u>5,449</u>	<u>173,959</u>	<u>95,374</u>
Excess (deficiency) of revenues over expenditures	(56,510)	666	7,215	(39,354)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	(56,510)	666	7,215	(39,354)
Fund Balances, October 1, 2019	290,118	2,077	71,510	40,588
FUND BALANCES, September 30, 2020	<u>\$ 233,608</u>	<u>\$ 2,743</u>	<u>\$ 78,725</u>	<u>\$ 1,234</u>

<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>	<u>TORT</u>	<u>WEEDS</u>
\$ 39,290	\$ 35,922	\$ 174,774	\$ 60,235	\$ 118,468	\$ 86,022
-	-	-	-	-	-
-	10,000	110,875	-	-	-
-	29,688	-	-	-	26,599
-	-	-	-	-	-
-	-	-	-	-	-
-	3,725	55,469	-	-	100
<u>39,290</u>	<u>79,335</u>	<u>341,118</u>	<u>60,235</u>	<u>118,468</u>	<u>112,721</u>
-	-	-	57,717	120,494	-
38,349	-	166,733	-	-	-
-	-	-	-	-	-
-	84,243	-	-	-	-
-	-	-	-	-	89,570
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	12,250
<u>38,349</u>	<u>84,243</u>	<u>166,733</u>	<u>57,717</u>	<u>120,494</u>	<u>101,820</u>
941	(4,908)	174,385	2,518	(2,026)	10,901
-	-	-	-	-	-
-	-	-	-	-	-
-	4,885	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>4,885</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
941	(23)	174,385	2,518	(2,026)	10,901
<u>920</u>	<u>117</u>	<u>56,294</u>	<u>2,756</u>	<u>9,480</u>	<u>29,804</u>
<u>\$ 1,861</u>	<u>\$ 94</u>	<u>\$ 230,679</u>	<u>\$ 5,274</u>	<u>\$ 7,454</u>	<u>\$ 40,705</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, 2020

	ONEIDA COUNTY			
	CONSOLIDATED		SEARCH &	
	ELECTIONS	JUDGMENTS	RESCUE	WATERWAYS
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	56,702	-	-	8,086
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	812	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUES	<u>57,514</u>	<u>-</u>	<u>-</u>	<u>8,086</u>
EXPENDITURES				
General government	41,686	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	3,028
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	199,751	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	<u>241,437</u>	<u>-</u>	<u>-</u>	<u>3,028</u>
Excess (deficiency) of revenues over expenditures	(183,923)	-	-	5,058
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
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	(183,923)	-	-	5,058
Fund Balances, October 1, 2019	<u>261,335</u>	<u>-</u>	<u>2,805</u>	<u>13,157</u>
FUND BALANCES, September 30, 2020	<u><u>\$ 77,412</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,805</u></u>	<u><u>\$ 18,215</u></u>

JUVENILE DEPARTMENT BUILDING	\$ 11,451	\$ 19,928	\$ 11,812	\$ (20,678)	\$ 12,466	\$ -
	16,346	20,283	11,548	(15,132)	12,466	-
	(4,895)	(355)	264	(5,546)	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	(4,895)	(355)	264	(5,546)	-	-
	-	1,959	-	106,828	-	6,459
	-	-	-	24,644	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	1,959	-	82,184	-	6,459
	-	-	-	-	-	-
	(4,895)	1,604	264	101,282	-	6,459
	(4,895)	1,604	264	1,578	-	6,459
	-	-	-	-	-	-
	-	-	-	91,704	-	-
	-	-	-	8,000	-	-
	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COURT FACILITY FUND						
INTERLOCK/ MONITORING FUND						
911 FUND						
RECOVERY ACT GRANT FUND						
TAYLOR GRAZING FUND						

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, 2020

	<u>TOTALS</u>
REVENUES	
Taxes	\$ 669,300
Licenses and permits	-
Intergovernmental revenues	213,841
Charges for services	262,722
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	<u>78,188</u>
TOTAL REVENUES	<u>1,224,051</u>
EXPENDITURES	
General government	226,356
Public safety	258,102
Health, welfare and sanitation	205,082
Public works	90,822
Culture and recreation	188,094
Conservation/economic development	89,570
Intergovernmental expenditures	-
Debt service:	
Principal retirement	-
Interest and fiscal charges	-
Capital outlay	<u>261,594</u>
TOTAL EXPENDITURES	<u>1,319,620</u>
Excess (deficiency) of revenues over expenditures	(95,569)
OTHER FINANCING SOURCES (USES)	
Proceeds from long-term debt	-
Other sources	-
Statutory transfers in	4,885
Statutory transfers out	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,885</u>
Excess (deficiency) of revenues over expenditures and other uses	(90,684)
Fund Balances, October 1, 2019	<u>826,472</u>
FUND BALANCES, September 30, 2020	<u>\$ 735,788</u>

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ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2020

	<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	\$ 69,008	\$ 8,924	\$ -	\$ 12,040
Receivables	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 69,008</u>	<u>\$ 8,924</u>	<u>\$ -</u>	<u>\$ 12,040</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Warrants payable	-	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Unreserved fund balances	<u>69,008</u>	<u>8,924</u>	<u>-</u>	<u>12,040</u>
TOTAL LIABILITIES AND AND FUND BALANCE	<u>\$ 69,008</u>	<u>\$ 8,924</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>
\$ 71,553	\$ 87	\$ -	\$ -	\$ 161,612
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 71,553</u>	<u>\$ 87</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161,612</u>
\$ -	\$ -	\$ -	\$ 6,770	\$ 6,770
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>6,770</u>	<u>6,770</u>
<u>71,553</u>	<u>87</u>	<u>-</u>	<u>(6,770)</u>	<u>154,842</u>
<u>\$ 71,553</u>	<u>\$ 87</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161,612</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, 2020

	AUDITOR TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTR TRUST	BEAR RIVER DRUG TASK FORCE TRUST
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	653,110	15,000	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	1,015	23,374	-	-
TOTAL REVENUES	654,125	38,374	-	-
EXPENDITURES				
General government	651,598	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Trust remittance	-	59,527	-	-
TOTAL EXPENDITURES	651,598	59,527	-	-
Excess (deficiency) of revenues over expenditures	2,527	(21,153)	-	-
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	2,527	(21,153)	-	-
Fund Balances, October 1, 2019	66,481	30,077	-	12,040
FUND BALANCES, September 30, 2020	\$ 69,008	\$ 8,924	\$ -	\$ 12,040

<u>DRUG COURT TRUST</u>	<u>DIVERSION FEES TRUST</u>	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	668,110
-	-	-	458	458
-	-	-	-	-
-	-	-	-	-
9,779	-	-	-	34,168
<u>9,779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,168</u>
<u>9,779</u>	<u>-</u>	<u>-</u>	<u>458</u>	<u>702,736</u>
-	-	-	-	651,598
8,701	-	-	2,603	11,304
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	59,527
<u>8,701</u>	<u>-</u>	<u>-</u>	<u>2,603</u>	<u>722,429</u>
1,078	-	-	(2,145)	(19,693)
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
1,078	-	-	(2,145)	(19,693)
<u>70,475</u>	<u>87</u>	<u>-</u>	<u>(4,625)</u>	<u>174,535</u>
<u>\$ 71,553</u>	<u>\$ 87</u>	<u>\$ -</u>	<u>\$ (6,770)</u>	<u>\$ 154,842</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, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL			
<i>Clerk/Auditor/Recorder</i>			
Salaries	\$ 110,562	\$ 106,953	\$ 3,609
Personnel benefits	-	-	-
Travel	3,475	2,164	1,311
Supplies	1,000	497	503
Grant expenditures	-	-	-
Insurance	-	-	-
Utilities	-	-	-
Repairs and maintenance	200	-	200
Dues and memberships	180	177	3
Postage	2,500	2,509	(9)
Miscellaneous	100	132	(32)
Capital outlay	-	-	-
Department Totals	<u>118,017</u>	<u>112,432</u>	<u>5,585</u>
<i>Assessor</i>			
Salaries	147,169	147,129	40
Travel	5,300	3,482	1,818
Supplies	1,500	1,346	154
Utilities	1,000	798	202
Repairs and maintenance	1,000	1,299	(299)
Dues and memberships	500	450	50
Postage	2,500	2,411	89
Miscellaneous	400	221	179
Invasive species	-	-	-
Capital outlay	-	-	-
Department Totals	<u>159,369</u>	<u>157,136</u>	<u>2,233</u>
<i>Treasurer/Tax Collector</i>			
Salaries	78,838	78,839	(1)
Travel	2,018	306	1,712
Training	150	-	150
Supplies	1,200	797	403
Utilities	-	-	-
Lease / Rentals	1,200	767	433
Repairs and maintenance	500	918	(418)
Advertising	350	413	(63)
Dues and memberships	207	104	103
Postage	2,500	3,711	(1,211)
Tax deeding and title search	5,000	-	5,000
Miscellaneous	100	200	(100)
Capital outlay	-	-	-
Department Totals	<u>\$ 92,063</u>	<u>\$ 86,055</u>	<u>\$ 6,008</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>Commissioners</i>			
Salaries	\$ 41,569	\$ 41,559	\$ 10
Travel	5,000	3,449	1,551
Supplies	-	180	(180)
Utilities	-	-	-
Dues and memberships	300	300	-
Capital outlay	-	-	-
Department Totals	<u>46,869</u>	<u>45,488</u>	<u>1,381</u>
<i>Coroner</i>			
Salaries	3,160	3,146	14
Travel	500	941	(441)
Autopsies and inquests	5,700	2,202	3,498
Miscellaneous	1,100	458	642
Jury and witnesses	-	-	-
Department Totals	<u>10,460</u>	<u>6,747</u>	<u>3,713</u>
<i>Building Inspector</i>			
Salaries	26,376	25,913	463
Travel	2,874	2,849	25
Miscellaneous	600	515	85
Dues/Registration	200	660	(460)
Department Totals	<u>30,050</u>	<u>29,937</u>	<u>113</u>
<i>Annex Building and Grounds</i>			
Salaries	4,486	3,874	612
Supplies	700	201	499
Professional services	-	-	-
Utilities	9,800	4,812	4,988
Repairs and maintenance	3,000	1,242	1,758
Capital outlay	7,000	6,395	605
Department Totals	<u>24,986</u>	<u>16,524</u>	<u>8,462</u>
<i>Buildings and Grounds</i>			
Salaries	26,107	25,097	1,010
Supplies	2,800	2,679	121
Professional services	200	272	(72)
Utilities	30,400	29,794	606
Repairs and maintenance	45,000	26,810	18,190
Miscellaneous	-	-	-
Capital outlay	50,000	456	49,544
Department Totals	<u>\$ 154,507</u>	<u>\$ 85,108</u>	<u>\$ 69,399</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>Emergency Management</i>			
Salaries	\$ 11,520	\$ 11,520	\$ -
Travel	8,655	6,011	2,644
CERT grant	-	-	-
SHSP grant	-	-	-
Department Totals	<u>20,175</u>	<u>17,531</u>	<u>2,644</u>
<i>County Agent</i>			
Salaries	38,700	37,560	1,140
Travel	3,250	2,195	1,055
Contracts	1,500	799	701
Supplies	2,080	1,149	931
Utilities	3,800	3,771	29
Vehicles	500	174	326
Repairs and maintenance	600	63	537
Postage	200	55	145
Photography and printing	2,650	1,901	749
Dues and memberships	125	27	98
Miscellaneous	500	251	249
Predatory animal control	2,000	-	2,000
Capital outlay	-	-	-
Department Totals	<u>55,905</u>	<u>47,945</u>	<u>7,960</u>
<i>Data Processing</i>			
Supplies	1,500	373	1,127
Repairs and maintenance	-	-	-
Contracts	61,333	54,430	6,903
Capital outlay	12,867	12,867	-
Department Totals	<u>75,700</u>	<u>67,670</u>	<u>8,030</u>
<i>Elections</i>			
Salaries	-	-	-
Travel	200	86	114
Supplies	1,621	2,507	(886)
Advertising	6,763	6,763	-
Postage	2,564	2,564	-
Photography and printing	13,633	13,633	-
Miscellaneous	500	66	434
Professional services	3,000	2,662	338
Repairs and maintenance	-	-	-
Capital outlay	1,000	-	1,000
Department Totals	<u>\$ 29,281</u>	<u>\$ 28,281</u>	<u>\$ 1,000</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>County General</i>			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	227,334	214,189	13,145
Travel	1,700	1,700	-
Supplies	-	-	-
Professional services	14,500	14,000	500
Advertising	5,000	6,544	(1,544)
Dues and memberships	7,894	6,175	1,719
Senior citizens	9,500	9,500	-
Miscellaneous	78,680	67,390	11,290
Signs	1,100	1,100	-
Contracts	15,000	15,000	-
College tuition	6,000	4,400	1,600
Veterans expense	-	-	-
Grants	-	-	-
Capital outlay	<u>1,550,000</u>	<u>1,156,792</u>	<u>393,208</u>
Department Totals	<u>1,916,708</u>	<u>1,496,790</u>	<u>419,918</u>
TOTAL GENERAL	<u>\$ 2,734,090</u>	<u>\$ 2,197,644</u>	<u>\$ 536,446</u>
ROAD AND BRIDGE			
Salaries	\$ 396,531	\$ 378,478	\$ 18,053
Personnel benefits	186,366	186,366	-
Training	2,500	2,275	225
Supplies	17,000	17,841	(841)
Utilities	19,400	13,461	5,939
Vehicles	103,000	102,913	87
Professional services	-	-	-
Repairs and maintenance	85,000	140,296	(55,296)
Rent	5,000	10,473	(5,473)
Freight	-	-	-
Miscellaneous	21,000	27,543	(6,543)
Grant expenditures	-	-	-
Chemicals	-	-	-
Dust guard	74,000	79,259	(5,259)
Crushed rock and gravel	218,944	44,209	174,735
Road oil and concrete	280,000	377,399	(97,399)
Projects	-	-	-
Signs	3,000	7,793	(4,793)
Culverts and cattle guards	6,000	9,188	(3,188)
Capital outlay	<u>425,000</u>	<u>389,266</u>	<u>35,734</u>
Total Road and Bridge	<u>\$ 1,842,741</u>	<u>\$ 1,786,760</u>	<u>\$ 55,981</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
AIRPORT			
Salaries	\$ 4,195	\$ 885	\$ 3,310
Personnel benefits	859	174	685
Supplies	200	77	123
Insurance	50	82	(32)
Utilities	4,500	2,927	1,573
Repairs and maintenance	50,000	43,788	6,212
Miscellaneous	1,000	1,468	(468)
Capital outlay	<u>270,000</u>	<u>66,370</u>	<u>203,630</u>
Total Airport	<u>\$ 330,804</u>	<u>\$ 115,771</u>	<u>\$ 215,033</u>
AMBULANCE			
Salaries	\$ 39,424	\$ 39,424	\$ -
Personnel benefits	5,215	4,809	406
Travel	2,400	2,124	276
Supplies	6,000	4,456	1,544
Insurance	-	-	-
Utilities	5,100	3,979	1,121
Vehicles	9,076	3,499	5,577
Professional services	12,000	10,293	1,707
Repairs and maintenance	12,000	13,542	(1,542)
Grant expenditures	-	-	-
Postage	50	-	50
Uniforms	3,000	2,817	183
Miscellaneous	6,500	3,530	2,970
Education	12,000	5,398	6,602
Capital outlay	<u>199,000</u>	<u>186,868</u>	<u>12,132</u>
Total Ambulance	<u>\$ 311,765</u>	<u>\$ 280,739</u>	<u>\$ 31,026</u>
VETERANS MEMORIAL			
Miscellaneous	<u>\$ 7,000</u>	<u>\$ 5,449</u>	<u>\$ 1,551</u>
Total Veterans Memorial	<u>\$ 7,000</u>	<u>\$ 5,449</u>	<u>\$ 1,551</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
DISTRICT COURT			
Salaries	\$ 112,000	\$ 110,006	\$ 1,994
Personnel benefits	48,838	48,043	795
Travel	1,600	-	1,600
Supplies	3,000	1,284	1,716
Utilities	500	550	(50)
Crisis center	-	-	-
Professional services	3,000	1,200	1,800
Dues and memberships	350	612	(262)
Law library	7,000	7,507	(507)
Postage	2,500	2,284	216
Transcripts	800	874	(74)
Miscellaneous	2,000	1,373	627
Stop grant	-	-	-
Drug court	-	-	-
Juvenile diversion	-	-	-
Education	-	-	-
Jury and witness	3,500	226	3,274
Contracts	-	-	-
Special investigator	-	-	-
Capital outlay	1,500	-	1,500
	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total District Court	\$ <u>186,588</u>	\$ <u>173,959</u>	\$ <u>12,629</u>
COUNTY FAIR			
Salaries	\$ 4,158	\$ 4,138	\$ 20
Personnel benefits	1,348	811	537
Travel	1,000	1,253	(253)
Contracts	30,538	30,749	(211)
Supplies	500	288	212
Utilities	4,150	3,277	873
Vehicle	1,000	666	334
Insurance	-	-	-
Repairs and maintenance	7,965	7,687	278
Advertising	4,000	4,525	(525)
Awards	6,124	6,124	-
Postage	450	64	386
Ambulance services	-	-	-
Printing	-	-	-
Racing expense	807	1,097	(290)
Miscellaneous	3,500	4,303	(803)
Entertainment	16,060	16,060	-
Capital outlay	25,000	14,332	10,668
	<u>25,000</u>	<u>14,332</u>	<u>10,668</u>
Total County Fair	\$ <u>106,600</u>	\$ <u>95,374</u>	\$ <u>11,226</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2020

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
<i>Clerk of the District Court</i>			
Salaries	\$ -	\$ -	\$ -
Department totals	-	-	-
<i>Sheriff</i>			
Salaries	629,252	629,251	1
Travel	2,400	342	2,058
Training	10,000	5,898	4,102
Supplies	7,400	6,925	475
Utilities	1,500	1,500	-
Vehicles	27,300	27,213	87
Repairs and maintenance	4,900	5,191	(291)
Rental expense	6,875	6,875	-
Dues and memberships	3,500	2,915	585
Photography and printing	600	635	(35)
Postage	600	848	(248)
Uniforms	4,000	4,415	(415)
Weapons and ammunition	7,000	6,219	781
Miscellaneous	5,000	1,470	3,530
Byrne grant	-	-	-
Drug enforcement	2,000	1,417	583
Contracts	4,200	4,254	(54)
Capital outlay	64,777	64,777	-
Department totals	781,304	770,145	11,159
<i>Prosecuting Attorney</i>			
Salaries	119,670	119,641	29
Contracts	-	-	-
Travel	3,624	1,874	1,750
Supplies	8,496	2,832	5,664
Utilities	2,500	2,649	(149)
Professional service	300	15	285
Repairs and maintenance	100	199	(99)
Rental expense	-	-	-
Dues and memberships	1,280	1,489	(209)
Postage	200	165	35
Photography and printing	200	77	123
Department totals	136,370	128,941	7,429
<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, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND (Continued)			
<i>Juvenile Detention</i>			
Salaries	\$ 71,355	\$ 63,321	\$ 8,034
Miscellaneous	5,600	1,697	3,903
Block grant	2,800	234	2,566
Cigarettes and tobacco	6,250	3,500	2,750
Miscellaneous programs	31,000	34,903	(3,903)
Capital outlay	-	-	-
Department totals	<u>117,005</u>	<u>103,655</u>	<u>13,350</u>
<i>General</i>			
Personnel benefits	<u>283,900</u>	<u>274,277</u>	<u>9,623</u>
Department totals	<u>283,900</u>	<u>274,277</u>	<u>9,623</u>
<i>Jail</i>			
Salaries	6,000	2,462	3,538
Travel	6,000	2,177	3,823
Jail inspection	-	-	-
Repairs and maintenance	1,400	72	1,328
Jail food	-	-	-
Clothing	-	-	-
Medical	-	-	-
Prisoner board	220,000	155,233	64,767
Miscellaneous	500	-	500
Supplies	-	-	-
Rental expense	-	-	-
Capital outlay	-	-	-
Department totals	<u>233,900</u>	<u>159,944</u>	<u>73,956</u>
Total Justice Fund	<u>\$ 1,552,479</u>	<u>\$ 1,436,962</u>	<u>\$ 115,517</u>
HEALTH DISTRICT			
Salaries	\$ 3,525	\$ 3,514	\$ 11
Personnel benefits	286	269	17
Miscellaneous	400	84	316
Contracts	-	-	-
Operating	<u>34,482</u>	<u>34,482</u>	<u>-</u>
Total Health District	<u>\$ 38,693</u>	<u>\$ 38,349</u>	<u>\$ 344</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
PARKS AND RECREATION			
Salary	\$ 31,000	\$ 29,959	\$ 1,041
Personnel benefits	2,716	2,716	-
Supplies	334	-	334
Utilities	8,100	6,778	1,322
Repairs and maintenance	10,000	8,967	1,033
Miscellaneous	6,500	7,796	(1,296)
Chemicals	5,000	5,800	(800)
Fireworks	4,000	4,000	-
Oneida Recreation District	1,200	1,200	-
Capital outlay	17,027	17,027	-
Total Parks and Recreation	<u>\$ 85,877</u>	<u>\$ 84,243</u>	<u>\$ 1,634</u>
INDIGENT AND CHARITY			
Salary	\$ 9,050	\$ 9,036	\$ 14
Personnel benefits	1,831	1,771	60
Travel	1,000	-	1,000
Medical	68,500	30,837	37,663
Miscellaneous	20,750	30,180	(9,430)
Non-medical expenses	5,200	314	4,886
Postage	300	76	224
Public defender	70,000	52,071	17,929
Conflict defender	101,800	42,448	59,352
Total Indigent and Charity	<u>\$ 278,431</u>	<u>\$ 166,733</u>	<u>\$ 111,698</u>
REVALUATION			
Salary	\$ 38,015	\$ 37,700	\$ 315
Personnel benefits	16,474	16,186	288
Travel	550	155	395
Supplies	100	-	100
Education / Training	400	536	(136)
Vehicles	1,200	1,069	131
Miscellaneous	500	171	329
Capital outlay	1,900	1,900	-
Total Revaluation	<u>\$ 59,139</u>	<u>\$ 57,717</u>	<u>\$ 1,422</u>
SOLID WASTE			
Salaries	\$ 131,855	\$ 130,553	\$ 1,302
Personnel benefits	60,270	59,711	559
Training	500	-	500
Supplies	1,000	1,112	(112)
Insurance	-	-	-
Vehicles	35,000	28,130	6,870
Repairs and maintenance	25,500	46,395	(20,895)
Miscellaneous	3,000	2,059	941
Contracts	77,600	23,967	53,633
Capital outlay	150,000	10,450	139,550
Total Solid Waste	<u>\$ 484,725</u>	<u>\$ 302,377</u>	<u>\$ 182,348</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
TORT			
Personnel benefits	\$ 42,984	\$ 42,984	\$ -
Insurance	75,440	75,440	-
Capital crimes defense	<u>2,100</u>	<u>2,070</u>	<u>30</u>
Total Tort	<u>\$ 120,524</u>	<u>\$ 120,494</u>	<u>\$ 30</u>
WEEDS			
Salaries	\$ 14,305	\$ 14,331	\$ (26)
Personnel benefits	5,323	5,244	79
Contracts	21,200	21,174	26
Travel	1,500	1,672	(172)
Supplies	350	379	(29)
Insurance	-	-	-
Utilities	3,750	3,356	394
Vehicles	7,000	5,273	1,727
Repairs and maintenance	9,500	12,808	(3,308)
Dues and memberships	1,000	910	90
Postage	100	55	45
Miscellaneous	2,000	4,946	(2,946)
Chemicals	40,000	16,733	23,267
Spraying	-	-	-
Capital outlay	<u>18,695</u>	<u>14,939</u>	<u>3,756</u>
Total Weeds	<u>\$ 124,723</u>	<u>\$ 101,820</u>	<u>\$ 22,903</u>
CONSOLIDATED ELECTIONS			
Salaries	\$ 11,296	\$ 11,274	\$ 22
Personnel benefits	2,265	2,208	57
Travel	1,000	1,371	(371)
Supplies	3,000	2,609	391
Advertising	3,000	1,740	1,260
Insurance	-	-	-
Postage	500	2,447	(1,947)
Publications	5,000	3,738	1,262
Miscellaneous	2,500	2,151	349
Election workers	5,000	2,364	2,636
Contracts	4,000	5,267	(1,267)
Capital outlay	<u>220,000</u>	<u>206,268</u>	<u>13,732</u>
Total Consolidated Elections	<u>\$ 257,561</u>	<u>\$ 241,437</u>	<u>\$ 16,124</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, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
SEARCH AND RESCUE			
Miscellaneous	\$ -	\$ -	\$ -
Total Search and Rescue	\$ -	\$ -	\$ -
WATERWAYS			
Salary	\$ 3,000	\$ 73	\$ 2,927
Personnel benefits	614	5	609
Travel	-	-	-
Supplies	-	-	-
Vehicles	1,000	11	989
Repairs and maintenance	2,030	2,939	(909)
Rent	-	-	-
Postage	-	-	-
Miscellaneous	600	-	600
Capital Outlay	-	-	-
Total Waterways	\$ 7,244	\$ 3,028	\$ 4,216
JUVENILE DEPARTMENT BUILDING FUND			
Capital outlay	\$ -	\$ 4,895	\$ (4,895)
Total Juvenile Department Building Fund	\$ -	\$ 4,895	\$ (4,895)
COURT FACILITY FUND			
Supplies	\$ -	\$ 1,959	\$ (1,959)
Miscellaneous	-	-	-
Total Court Facility Fund	\$ -	\$ 1,959	\$ (1,959)
911 FUND			
Emergency services	\$ -	\$ -	\$ -
Repairs and maintenance	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	115,464	(115,464)
Total 911 Fund	\$ -	\$ 115,464	\$ (115,464)
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, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE (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	\$ -	\$ 6,459	\$ (6,459)
	<u>-</u>	<u>6,459</u>	<u>(6,459)</u>
Total Taylor Grazing Fund	\$ <u>-</u>	\$ <u>6,459</u>	\$ <u>(6,459)</u>
TOTAL SPECIAL REVENUE	\$ <u>5,794,894</u>	\$ <u>5,139,989</u>	\$ <u>654,905</u>
TOTAL GOVERNMENTAL FUND TYPES	\$ <u>8,528,984</u>	\$ <u>7,337,633</u>	\$ <u>1,191,351</u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2020

Total expenditures - budgetary basis	\$ 7,337,633
Net change in accounts payable	(73,315)
Net change in prepaid expenses	(8,636)
Reclass expenditures to revenues	(4,895)
Capital assets acquired through other sources	5,889,277
Capital assets acquired with trade-in of equipment	-
Total expenditures - GAAP basis	\$ <u>13,140,064</u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF CAPITAL LEASE OBLIGATIONS
September 30, 2020

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
2021	\$ 21,803	11,560	\$ 54,089	2,131	\$ 11,409	\$ 820
2022	22,859	10,504	-	-	-	-
2023	23,934	9,430	-	-	-	-
2024	176,694	8,305	-	-	-	-
Totals	\$ <u>245,290</u>	\$ <u>39,799</u>	\$ <u>54,089</u>	\$ <u>2,131</u>	\$ <u>11,409</u>	\$ <u>820</u>

<u>3 - 2018 Ram 1500</u>					
	3.20%		Totals		
	Principal	Interest	Principal	Interest	
2021	\$ 34,230	2,292	\$ 121,531	\$ 16,803	
2022	-	-	22,859	10,504	
2023	-	-	23,934	9,430	
2024	-	-	176,694	8,305	
Totals	\$ <u>34,230</u>	\$ <u>2,292</u>	<u>345,018</u>	\$ <u>45,042</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, 2020, and the related notes to the financial statements, which collectively comprise Oneida County, Idaho's basic financial statements, and have issued our report thereon dated April 12, 2021. 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, P.C.

Idaho Falls, Idaho
April 12, 2021