

**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2021**

ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

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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, 2021, 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, 2021, 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 25, 2022, 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, Puc

Idaho Falls, Idaho
April 25, 2022

FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2021

	GOVERNMENTAL ACTIVITIES	TOTAL GOVERNMENTAL ACTIVITIES	COMPONENT UNIT
ASSETS			
Cash - County Treasurer	\$ 4,626,891	\$ 4,626,891	\$ 4,475,526
Investments	-	-	999,613
Taxes receivable	30,811	30,811	-
Receivables	106,751	106,751	1,905,486
Internal balances	-	-	-
Due from other governmental agencies	636,174	636,174	-
Inventories	-	-	469,354
Other assets	838,504	838,504	15,345
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	92,357
Construction in progress	-	-	-
Infrastructure	7,646,856	7,646,856	-
Buildings	2,603,693	2,603,693	2,091,744
Equipment and furniture	6,008,290	6,008,290	5,827,168
Buildings and equipment under capital leases	299,509	299,509	-
Less: accumulated depreciation	<u>(5,900,627)</u>	<u>(5,900,627)</u>	<u>(5,894,447)</u>
Total Capital Assets	10,718,031	10,718,031	2,116,822
Other Assets			
Unamortized service contract	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>16,957,162</u>	<u>16,957,162</u>	<u>9,982,146</u>
DEFERRED OUTFLOWS			
Pension	561,229	561,229	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
TOTA DEFERRED OUTFLOWS	<u>\$ 561,229</u>	<u>\$ 561,229</u>	<u>-</u>

	GOVERNMENTAL ACTIVITIES	TOTAL GOVERNMENTAL ACTIVITIES	COMPONENT UNIT
LIABILITIES			
Accounts payable and accrued expenses	\$ -	\$ -	\$ 1,069,218
Due to other governmental agencies	-	-	-
Long-term liabilities			
Due within one year			
Short-term bank note payable	-	-	-
Bonds, capital leases and contracts	22,859	22,859	146,928
Accrued interest	8,346	8,346	-
Compensated absences	25,222	25,222	630,828
Unearned CARES Act Provider Relief	-	-	0
Due in more than one year			
Bonds, capital leases and contracts	200,630	200,630	1,283,814
Accrued interest	-	-	-
Compensated absences	58,851	58,851	-
Landfill postclosure costs	296,851	296,851	-
Net pension liability	(40,142)	(40,142)	-
TOTAL LIABILITIES	<u>572,617</u>	<u>572,617</u>	<u>3,130,788</u>
DEFERRED INFLOWS - Pension	<u>1,284,170</u>	<u>1,284,170</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	10,189,345	10,189,345	686,080
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Permanent	-	-	-
Unrestricted	<u>5,472,259</u>	<u>5,472,259</u>	<u>6,165,278</u>
TOTAL NET POSITION	<u>\$ 15,661,604</u>	<u>\$ 15,661,604</u>	<u>\$ 6,851,358</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 1,123,759	\$ 198,914	\$ 918,304	\$ -
Public safety	2,006,047	216,431	405,547	42,000
Public works	2,036,109	57,268	2,086,761	-
Health, welfare and sanitation	233,291	711,826	10,329	-
Culture and recreation	224,102	71,645	15,500	-
Education	-	-	-	-
Conservation/economic development	167,019	4,984	-	-
Interest on long-term debt	10,902	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	5,801,229	1,261,068	3,436,441	42,000
TOTAL PRIMARY GOVERNMENT	\$ 5,801,229	\$ 1,261,068	\$ 3,436,441	\$ 42,000
Component Units				
Oneida County Hospital	\$ 12,695,234	\$ 12,645,038	\$ 42,613	\$ 86,035
TOTAL COMPONENT UNITS	\$ 12,695,234	\$ 12,645,038	\$ 42,613	\$ 86,035

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, 2020

NET POSITION, SEPTEMBER 30, 2021

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

<u>Primary Government</u>		
<u>Governmental Activities</u>	<u>Total</u>	<u>Component Unit</u>
\$ (6,541)	\$ (6,541)	
(1,342,069)	(1,342,069)	
107,920	107,920	
488,864	488,864	
(136,957)	(136,957)	
-	-	
(162,035)	(162,035)	
(10,902)	(10,902)	
<u>(1,061,720)</u>	<u>(1,061,720)</u>	
<u>(1,061,720)</u>	<u>(1,061,720)</u>	
		\$ <u>78,452</u>
		<u>78,452</u>
1,784,508	1,784,508	-
-	-	-
2,008	2,008	-
571,066	571,066	-
-	-	-
8,889	8,889	2,812
273,848	273,848	4,017,163
(279,794)	(279,794)	-
(9,758)	(9,758)	-
<u>2,350,767</u>	<u>2,350,767</u>	<u>4,019,975</u>
1,289,047	1,289,047	4,098,427
<u>14,372,557</u>	<u>14,372,557</u>	<u>2,752,931</u>
\$ <u>15,661,604</u>	\$ <u>15,661,604</u>	\$ <u>6,851,358</u>

ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2021

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
ASSETS				
Cash and cash equivalents	\$ 967,490	\$ 998,556	\$ 258,029	\$ -
Taxes receivable, net	8,679	-	-	13,681
Due from other funds	-	-	-	-
Receivable from other governments	147,214	441,374	-	27,672
Other receivables	-	-	83,543	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	<u>1,123,383</u>	<u>1,439,930</u>	<u>341,572</u>	<u>41,353</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 1,123,383</u>	<u>\$ 1,439,930</u>	<u>\$ 341,572</u>	<u>\$ 41,353</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other payables	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS				
Revenue unavailable for use	<u>7,985</u>	<u>-</u>	<u>69,103</u>	<u>12,587</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	1,439,930	272,469	28,766
Unassigned	<u>1,115,398</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>1,115,398</u>	<u>1,439,930</u>	<u>272,469</u>	<u>28,766</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ 1,123,383</u>	<u>\$ 1,439,930</u>	<u>\$ 341,572</u>	<u>\$ 41,353</u>

<u>SOLID WASTE</u>	<u>PAYMENT IN LIEU OF TAXES</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 128,785	\$ 1,509,439	\$ 764,592	\$ 4,626,891
-	-	11,220	33,580
-	-	-	-
-	-	19,914	636,174
20,439	-	-	103,982
-	-	-	-
830,560	-	7,944	838,504
<u>979,784</u>	<u>1,509,439</u>	<u>803,670</u>	<u>6,239,131</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 979,784</u>	<u>\$ 1,509,439</u>	<u>\$ 803,670</u>	<u>\$ 6,239,131</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>22,225</u>	<u>-</u>	<u>10,324</u>	<u>122,224</u>
-	-	7,944	7,944
-	-	-	-
957,559	1,509,439	785,402	4,993,565
-	-	-	1,115,398
<u>957,559</u>	<u>1,509,439</u>	<u>793,346</u>	<u>6,116,907</u>
<u>\$ 979,784</u>	<u>\$ 1,509,439</u>	<u>\$ 803,670</u>	<u>\$ 6,239,131</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, 2021

Total fund balance, governmental funds:	\$ 6,116,907
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.	10,718,031
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.	122,224
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.	561,229
Deferred inflows associated with the net pension liability.	(1,284,170)
Net pension liability.	40,142
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.	(612,759)
Net position of governmental activities in the Statement of Net Position:	\$ <u>15,661,604</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
REVENUES				
Property taxes	\$ 502,572	\$ -	\$ -	\$ 758,010
Fees and fines	-	-	-	568
Licenses and permits	93,014	655	-	4,574
Intergovernmental	585,638	2,086,761	50,000	378,574
Charges for services	105,853	686	169,370	47,870
Investment earnings	7,740	749	400	-
Miscellaneous	<u>111,517</u>	<u>34,129</u>	<u>6,689</u>	<u>35,634</u>
TOTAL REVENUE	<u>1,406,334</u>	<u>2,122,980</u>	<u>226,459</u>	<u>1,225,230</u>
EXPENDITURES				
General government	1,018,372	-	-	-
Public safety	17,645	-	131,048	1,428,492
Public works	-	1,455,495	-	-
Health, welfare and sanitation	46,638	-	-	-
Culture and recreation	17,234	-	-	-
Education	-	-	-	-
Conservation/economic development	42,379	-	-	-
Debt Service:				
Principal	-	75,891	-	45,638
Interest and other charges	-	11,200	-	3,113
Capital outlay	<u>60,343</u>	<u>199,242</u>	<u>37,656</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,202,611</u>	<u>1,741,828</u>	<u>168,704</u>	<u>1,477,243</u>
Excess (deficiency) of revenues over expenditures	203,723	381,152	57,755	(252,013)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Other sources	-	-	-	-
Transfers in	-	-	-	252,028
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	252,028
SPECIAL ITEMS				
Proceeds from sale of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	203,723	381,152	57,755	15
Fund Balances, October 1, 2020	<u>911,675</u>	<u>1,058,778</u>	<u>214,714</u>	<u>28,751</u>
FUND BALANCES, SEPTEMBER 30, 2021	<u>\$ 1,115,398</u>	<u>\$ 1,439,930</u>	<u>\$ 272,469</u>	<u>\$ 28,766</u>

<u>SOLID WASTE</u>	<u>PAYMENT IN LIEU OF TAXES</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ -	\$ -	\$ 543,887	\$ 1,804,469
-	-	-	568
-	-	-	98,243
-	812,093	125,727	4,038,793
529,799	-	291,204	1,144,782
-	-	-	8,889
<u>75,924</u>	<u>-</u>	<u>32,924</u>	<u>296,817</u>
<u>605,723</u>	<u>812,093</u>	<u>993,742</u>	<u>7,392,561</u>
-	-	266,271	1,284,643
-	-	274,634	1,851,819
-	-	76,611	1,532,106
68,909	-	158,187	273,734
-	-	183,065	200,299
-	-	-	-
-	-	120,557	162,936
-	-	-	121,529
-	-	-	14,313
<u>-</u>	<u>-</u>	<u>37,938</u>	<u>335,179</u>
<u>68,909</u>	<u>-</u>	<u>1,117,263</u>	<u>5,776,558</u>
536,814	812,093	(123,521)	1,616,003
-	-	-	-
-	-	-	-
27	-	109,466	361,521
<u>-</u>	<u>(371,252)</u>	<u>(27)</u>	<u>(371,279)</u>
27	(371,252)	109,439	(9,758)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
536,841	440,841	(14,082)	1,606,245
<u>420,718</u>	<u>1,068,598</u>	<u>807,428</u>	<u>4,510,662</u>
\$ <u>957,559</u>	\$ <u>1,509,439</u>	\$ <u>793,346</u>	\$ <u>6,116,907</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, 2021**

Net change in fund balances - total governmental funds: \$ 1,606,245

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 \$335,179 and depreciation of \$750,520 in the current period. (415,341)

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. (279,794)

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. 121,529

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. (10,622)

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

Net change in accrued interest not reflected on governmental funds: 3,411

Net change in accrued landfill postclosure costs: -

Net change in pension expense not reflected in the governmental funds: 256,146

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. 7,473

Change in net position of governmental activities: \$ 1,289,047

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, 2021

OPERATING REVENUES	
Net patient service revenue	\$ 12,645,038
Operating grants	42,613
Other revenue	<u>58,332</u>
TOTAL OPERATING REVENUES	<u>12,745,983</u>
OPERATING EXPENSES	
Salaries and benefits	6,764,112
Professional fees	2,943,969
Supplies	1,766,642
Insurance	-
Utilities	110,384
Repairs and maintenance	338,025
Rent	129,346
Miscellaneous	215,328
Depreciation and amortization	402,062
Travel, dues and education	<u>-</u>
TOTAL OPERATING EXPENSES	<u>12,669,868</u>
INCOME (LOSS) FROM OPERATIONS	<u>76,115</u>
NON-OPERATING INCOME (EXPENSES)	
Investment income	2,812
Interest	(25,366)
Capital grants	86,035
CARES Act Provider Relief Fund	3,958,831
Contributions	-
Loss from sale of assets	-
Property tax	<u>-</u>
TOTAL NON-OPERATING INCOME (EXPENSES)	<u>4,022,312</u>
Change in net position	4,098,427
Net Position - July 1, 2020	<u>2,752,931</u>
NET POSITION - June 30, 2021	<u><u>\$ 6,851,358</u></u>

**ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2021**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from and on behalf of patients	\$ 12,805,061
Cash paid to suppliers	(5,663,236)
Cash paid to employees	(6,853,923)
Other cash receipts	<u>85,507</u>

Net cash provided (used) by operating activities	<u>373,409</u>
--	----------------

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Property taxes	-
Proceeds from bank line of credit	-
Proceeds from CARES Act Provider Relief Fund	303,802
Proceeds from Paycheck Protection Program Loan	<u>-</u>

Net cash provided (used) by noncapital financing activities	<u>303,802</u>
---	----------------

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Capital grants and contributions	-
Proceeds from long-term capital lease obligation	-
Principal paid on long-term debt	(146,816)
Interest paid on long-term debt	(25,366)
Purchase of capital assets	<u>(704,413)</u>

Net cash provided (used) by capital and related financing activities	<u>(876,595)</u>
--	------------------

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of investments	(587,134)
Interest and dividends on investments	<u>2,812</u>

Net cash provided (used) by investing activities	<u>(584,322)</u>
--	------------------

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(783,706)
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CASH AND CASH EQUIVALENTS, JULY 1, 2020	<u>5,259,232</u>
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CASH AND CASH EQUIVALENTS, JUNE 30, 2021	\$ <u><u>4,475,526</u></u>
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**RECONCILIATION OF INCOME FROM OPERATIONS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES**

Income (loss) from operations	\$ 76,115
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Amortization of service contract	-
Depreciation and amortization	402,062
Provision for bad debts	630,598
(Increase) decrease in assets:	
Patient accounts receivable	(876,795)
Estimated Third-party payor settlements	113,377
Inventory of supplies	(91,578)
Prepaid expenses	(1,432)
Other current assets	(15,438)
Increase (decrease) in liabilities:	
Accounts payable	(66,532)
Accrued compensation and related liabilities	(89,811)
Patient refunds	59,915
Estimated third-party payor settlements payable	232,928
Net cash provided by operating activities	\$ <u>373,409</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2021

	<u>PRIVATE PURPOSE TRUST FUNDS</u>	<u>CUSTODIAL FUNDS</u>
ASSETS		
Cash	\$ 91,463	\$ 1,870
Receivables	<u>-</u>	<u>39,114</u>
 TOTAL ASSETS	 <u>91,463</u>	 <u>40,984</u>
LIABILITIES		
Negative cash	-	3,323
Accounts payable and accrued expenses	-	-
Payable to other funds	-	-
Payable to the State of Idaho	-	-
Payable to taxing districts	<u>-</u>	<u>-</u>
 TOTAL LIABILITIES	 <u>-</u>	 <u>3,323</u>
 NET POSITION	 \$ <u>91,463</u>	 \$ <u>37,661</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2021

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ADDITIONS		
Taxes	\$ -	\$ 1,522,478
Licenses and permits	-	7,043
Intergovernmental revenues	857,805	712,375
Charges in services	1,151	107,189
Fines and forfeitures	-	12,553
Investment interest	-	-
Miscellaneous and contributions	41,657	11,678
Transfers from other funds	9,758	-
	<u>910,371</u>	<u>2,373,316</u>
TOTAL ADDITIONS	<u>910,371</u>	<u>2,373,316</u>
DEDUCTIONS		
Trust operating expenses	902,110	2,376,723
Transfers to other funds	-	-
	<u>902,110</u>	<u>2,376,723</u>
TOTAL DEDUCTIONS	<u>902,110</u>	<u>2,376,723</u>
Change in net position	8,261	(3,407)
NET POSITION, OCTOBER 1, 2020	<u>83,202</u>	<u>41,068</u>
NET POSITION, SEPTEMBER 30, 2021	\$ <u><u>91,463</u></u>	\$ <u><u>37,661</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, 2021

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 - C. Component Unit – Oneida County Hospital
 - D. Government-Wide and Fund Financial Statements
 - E. Measurement Focus and Basis of Accounting
 - F. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Fund Balances/Net Position
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ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

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, 2021

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, 2021

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, 2021

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, 2021**

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, 2021 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, 2021

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, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. BUDGETS AND BUDGETARY ACCOUNTING

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

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

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

H. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

Accumulated unpaid vacation and other employee benefits are accrued when incurred in proprietary funds on the accrual basis of accounting. Such amounts are not accrued in governmental funds on the modified accrual basis of accounting. At September 30, 2021, unrecorded fund liabilities included approximately 84,073 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, 2021

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, 2021**

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, 2021, totaled \$4,716,901 of which \$3,449,050 represented demand deposits. Of the total deposits, \$4,626,891 was allocated to governmental funds.

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

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

Deposits

At year end, the carrying amount of the County's deposits in financial institutions was \$4,716,400 and the bank balance was \$5,716,111. Of this amount, \$5,684,612 was not covered by FDIC insurance.

The investments in the amount of \$1,226,942 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, 2021 was 133 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, 2021

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 was as follows:

<u>Governmental Activities</u>	Balance 10-01-2020	Additions	Deletions	Balance 09-30-2021
Capital assets, not being depreciated				
Land	\$ 60,310	\$ -	\$ -	\$ 60,310
Construction in process	-	-	-	-
Total capital assets, not being depreciated	60,310	-	-	60,310
Capital assets, being depreciated				
Infrastructure	7,646,856	-	-	7,646,856
Buildings and improvements	2,603,693	-	-	2,603,693
Machinery and equipment	6,060,145	776,480	(828,335)	6,008,290
Buildings and improvements – leased	-	-	-	-
Machinery and equipment – leased	740,810	-	(441,301)	299,509
Total capital assets, being depreciated	17,051,504	776,480	(1,269,636)	16,558,348
Less accumulated depreciation for				
Infrastructure	(329,754)	(299,904)	-	(629,658)
Buildings and improvements	(654,352)	(61,285)	-	(715,637)
Machinery and equipment	(4,714,542)	(389,331)	548,541	(4,555,332)
Total accumulated depreciation	(5,698,648)	(750,520)	548,541	(5,900,627)
Total capital assets, being depreciated, net	11,352,856	25,960	(721,095)	10,657,721
Governmental activity, capital assets, net	\$ 11,413,166	\$ 25,960	\$ (721,095)	\$ 10,718,031

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

<u>Governmental activities</u>	
General government	\$ 58,527
Public safety	157,262
Public works	504,003
Health, welfare and sanitation	2,842
Culture and recreation	23,803
Conservation and economic development	4,083
Total governmental activities	\$ 750,520

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

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, 2021, 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 \$226,478 for the year ended June 30, 2021.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

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, 2021, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021, the County's proportion was .0084033 percent.

For the year ended September 30, 2021, the County recognized pension expense/(revenue) of \$(30,300). At September 30, 2021, 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	\$ 59,144	\$ 23,333
Changes in assumptions or other inputs	460,781	-
Net difference between projected and actual earnings on pension plan investments	-	1,260,837
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(10,273)	-
County contributions subsequent to the measurement date	<u>51,577</u>	<u>-</u>
Total	\$ <u>561,229</u>	\$ <u>1,284,170</u>

\$51,577 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, 2021, the beginning of the measurement period ended June 30, 2020 is 4.8 and 4.6 for the measurement period June 30, 2021.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

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:

2022	\$ (179,776)
2023	(162,015)
2024	(141,583)
2025	<u>(280,872)</u>
Total	\$ <u>(764,246)</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, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	3.05%
Salary inflation	3.05%
Investment rate of return (net of investment expenses)	6.35%
Net Cost-of-living adjustments	1.00%

Contributing Members, Service Retirement Members, and Beneficiaries

General Employees and All Beneficiaries – Males Pub-2010 General Tables, increased 11%
 General Employees and All Beneficiaries – Females Pub-2010 General Tables, increased 21%
 Teachers – Males Pub-2010 Teacher Tables, increased 12%
 Teachers – Females Pub-2010 Teacher Tables, increased 21%
 Fire & Police – Males Pub-2010 Safety Tables, increased 21%
 Fire & Police – Females Pub-2010 Safety Tables, increased 26%
 Disabled Members – Males Pub-2010 Disable Tables, increased 38%
 Disabled Members – Females Pub-2010 Disable Tables, increased 36%

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The total pension liability as of June 30, 2021 is based on the results of an actuarial valuation date of July 1, 2021.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

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 2021.

Capital Market Assumptions from Callan 2021

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%	1.80%	(.20%)
Broad US Equities	55.00%	8.00%	6.00%
Developed Foreign Equities	15.00%	8.25%	6.25%
Assumed Inflation – Mean		2.00%	2.00%
Assumed Inflation – Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.18%	4.18%
Portfolio Standard Deviation		12.29%	12.29%
Portfolio Long-Term (Geometric) Expected Rate of Return		5.55%	3.46%
Assumed Investment Expenses		.40%	.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.15%	3.06%

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

4. PENSION PLAN (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.35%. 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 6.35%, 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 (5.35%) or 1-percentage-point higher (7.35%) than the current rate:

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	\$1,395,430	\$(40,142)	\$(1,216,909)

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, 2021, 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, 2021

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, 2021, the following changes occurred in long-term debt:

<u>Governmental activities</u>	<u>Balance</u> <u>10-01-2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>09-30-2021</u>	<u>Due within</u> <u>one year</u>
Compensated absences	\$ 91,546	\$ -	\$ (7,473)	\$ 84,073	\$ 25,222
Accrued interest	11,757		(3,411)	8,346	8,346
Capital leases	345,018	-	(121,529)	223,489	22,859
Landfill closure costs	296,851	-	-	296,851	-
Net pension liability	1,050,338	-	(1,090,480)	(40,142)	-
Total governmental activities	\$ 1,795,510	\$ 423,112	\$ (188,954)	\$ 1,795,510	\$ 56,427

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2021, are as follows:

<u>Year</u>	<u>Governmental Activities</u> <u>Capital Leases</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 22,859	\$ 10,504
2023	23,934	9,430
2024	176,696	8,305
Total	\$ 223,489	\$ 28,239

Interest rate on capital lease is 4.70%.

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.

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, 2021

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. SOLID WASTE COLLECTION AND DISPOSAL

Oneida County on January 11, 2021 passed Resolution 2021-01-01 joining an newly formed independent public body corporate and politic known as the IDAWY Solid Waste District. IDAWY will be responsible for the collection and disposal of waste in Oneida County. With the resolution the County also transferred real and personal property to IDAWY that was associated with the County prior solid waste operations. On September 30, 2021 the County paid IDAWY \$830,559.52 for their share of the operating costs for the fiscal year 2022. This amount is showing as a prepaid on the current financial statements.

9. RESTRICTED FUND BALANCES AND RESTRICTED NET POSITION

There are no restricted or encumbered fund balances or net position as of September 30, 2021.

10. RELATED PARTY TRANSACTIONS

The County has not been directly involved in related party transactions that would violate the Idaho Code or Federal Regulations.

11. MATERIAL VIOLATION OF FINANCE-RELATED LEGAL AND CONTRACTUAL PROVISIONS

There are no known violations of direct finance-related legal and contractual provisions.

12. 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, 2021

13. NEGATIVE DEFICIT FUND BALANCES AND INTERFUND RECEIVABLES/PAYABLES

The County Fair Fund had a deficit fund balance of \$144 as of September 30, 2021.

The Parks and Recreation Fund had a deficit fund balance of \$622 as of September 30, 2021.

There were no interfund receivables or payables as of September 30, 2021.

14. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2021, consisted of the following:

<u>Transfer from:</u>			
	<u>PILT</u>	<u>Weeds</u>	<u>Total</u>
<u>Transfer to:</u>			
Historic Preservation	\$ 8,300	\$ -	\$ 8,300
Justice	252,028	-	252,028
County Fair	32,279	-	32,279
911	68,483	-	68,483
Sheriff Revolving	9,758	-	9,758
Parks and Recreation	404	-	404
Solid Waste	-	27	27
Total	\$ <u>371,252</u>	\$ <u>27</u>	\$ <u>371,279</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.

15. 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 25, 2022.

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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, 2021

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 491,365	\$ 491,365	\$ 498,512
Fees and fines	-	-	-
Licenses and permits	60,858	60,858	93,014
Intergovernmental	411,096	411,096	576,251
Charges for services	73,672	73,672	105,853
Investment earnings	42,262	42,262	7,740
Miscellaneous	43,036	43,036	102,694
TOTAL REVENUES	1,122,289	1,122,289	1,384,064
EXPENDITURES			
General government	1,074,097	1,074,097	1,009,631
Public safety	20,364	20,364	17,645
Public works	-	-	-
Health, welfare and sanitation	55,877	55,877	46,638
Culture and recreation	13,500	13,500	17,234
Education	-	-	-
Conservation/economic development	30,450	30,450	42,379
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	728,000	728,000	69,084
TOTAL EXPENDITURES	1,922,288	1,922,288	1,202,611
Excess (deficiency) of revenues over expenditures	(799,999)	(799,999)	181,453
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	(799,999)	(799,999)	181,453
Fund Balances, October 1, 2020	794,716	794,716	794,716
FUND BALANCES, SEPTEMBER 30, 2021	\$ (5,283)	\$ (5,283)	\$ 976,169

GAAP DIFFERENCES		GAAP BASIS	
\$	4,060	\$	502,572
	-		-
	-		93,014
	9,387		585,638
	-		105,853
	-		7,740
	8,823		111,517
	<u>22,270</u>		<u>1,406,334</u>
	8,741		1,018,372
	-		17,645
	-		-
	-		46,638
	-		17,234
	-		-
	-		42,379
	-		-
	-		-
	<u>(8,741)</u>		<u>60,343</u>
	<u>-</u>		<u>1,202,611</u>
	22,270		203,723
	-		-
	-		-
	-		-
	<u>-</u>		<u>-</u>
	-		-
	<u>-</u>		<u>-</u>
	22,270		203,723
	<u>116,959</u>		<u>911,675</u>
\$	<u><u>139,229</u></u>	\$	<u><u>1,115,398</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the Year Ended September 30, 2021

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	277	277	655
Intergovernmental	1,373,432	1,373,432	2,074,115
Charges for services	13,762	13,762	686
Investment earnings	-	-	749
Miscellaneous	62,529	62,529	34,129
TOTAL REVENUES	1,450,000	1,450,000	2,110,334
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	1,447,505	1,447,505	1,413,220
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	225,000	328,608	328,608
TOTAL EXPENDITURES	1,672,505	1,776,113	1,741,828
Excess (deficiency) of revenues over expenditures	(222,505)	(326,113)	368,506
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	(222,505)	(326,113)	368,506
Fund Balances, October 1, 2020	630,050	630,050	630,050
FUND BALANCES, SEPTEMBER 30, 2021	\$ 407,545	\$ 303,937	\$ 998,556

GAAP DIFFERENCES	GAAP BASIS
\$ -	\$ -
-	-
-	655
12,646	2,086,761
-	686
-	749
-	34,129
<u>12,646</u>	<u>2,122,980</u>
-	-
-	-
42,275	1,455,495
-	-
-	-
-	-
-	-
75,891	75,891
11,200	11,200
<u>(129,366)</u>	<u>199,242</u>
<u>-</u>	<u>1,741,828</u>
12,646	381,152
-	-
-	-
-	-
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>
12,646	381,152
<u>428,728</u>	<u>1,058,778</u>
<u>\$ 441,374</u>	<u>\$ 1,439,930</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
AMBULANCE
For the Year Ended September 30, 2021

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	58,174	58,174	50,000
Charges for services	87,771	87,771	182,009
Investment earnings	-	-	400
Miscellaneous	4,055	4,055	6,689
TOTAL REVENUES	150,000	150,000	239,098
EXPENDITURES			
General government	-	-	-
Public safety	139,465	146,620	143,263
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	42,000	34,845	25,441
TOTAL EXPENDITURES	181,465	181,465	168,704
Excess (deficiency) of revenues over expenditures	(31,465)	(31,465)	70,394
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	(31,465)	(31,465)	70,394
Fund Balances, October 1, 2020	187,635	187,635	187,635
FUND BALANCES, SEPTEMBER 30, 2021	\$ 156,170	\$ 156,170	\$ 258,029

GAAP DIFFERENCES	GAAP BASIS
\$ -	\$ -
-	-
-	-
-	-
-	50,000
(12,639)	169,370
-	400
-	6,689
<u>(12,639)</u>	<u>226,459</u>
-	-
(12,215)	131,048
-	-
-	-
-	-
-	-
-	-
-	-
12,215	37,656
<u>-</u>	<u>168,704</u>
(12,639)	57,755
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
<u>-</u>	<u>-</u>
(12,639)	57,755
27,079	214,714
<u>14,440</u>	<u>272,469</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the Year Ended September 30, 2021

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 802,645	\$ 802,645	\$ 750,497
Fees and fines	-	-	568
Licenses and permits	8,782	8,782	4,574
Intergovernmental	612,534	612,534	629,933
Charges for services	69,817	69,817	47,870
Investment earnings	-	-	-
Miscellaneous	53,994	53,994	35,634
TOTAL REVENUES	1,547,772	1,547,772	1,469,076
EXPENDITURES			
General government	-	-	-
Public safety	1,495,272	1,513,175	1,426,355
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	52,500	52,500	50,888
TOTAL EXPENDITURES	1,547,772	1,565,675	1,477,243
Excess (deficiency) of revenues over expenditures	-	(17,903)	(8,167)
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	-	(17,903)	(8,167)
Fund Balances, October 1, 2020	21,848	21,848	21,848
FUND BALANCES, SEPTEMBER 30, 2021	\$ 21,848	\$ 3,945	\$ 13,681

GAAP DIFFERENCES	GAAP BASIS
\$ 7,513	\$ 758,010
-	568
-	4,574
(251,359)	378,574
-	47,870
-	-
-	35,634
<u>(243,846)</u>	<u>1,225,230</u>
-	-
2,137	1,428,492
-	-
-	-
-	-
-	-
-	-
45,638	45,638
3,113	3,113
<u>(50,888)</u>	<u>-</u>
-	1,477,243
(243,846)	(252,013)
-	-
-	-
252,028	252,028
<u>-</u>	<u>-</u>
252,028	252,028
-	-
8,182	15
<u>6,903</u>	<u>28,751</u>
<u>\$ 15,085</u>	<u>\$ 28,766</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE
For the Year Ended September 30, 2021

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	371,300	371,300	537,000
Investment earnings	-	-	-
Miscellaneous	48,950	48,950	75,924
TOTAL REVENUES	420,250	420,250	612,924
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	401,852	899,385	899,385
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	150,000	84	84
TOTAL EXPENDITURES	551,852	899,469	899,469
Excess (deficiency) of revenues over expenditures	(131,602)	(479,219)	(286,545)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	27
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	27
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(131,602)	(479,219)	(286,518)
Fund Balances, October 1, 2020	435,742	435,742	435,742
FUND BALANCES, SEPTEMBER 30, 2021	\$ 304,140	\$ (43,477)	\$ 149,224

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ -
-	-
-	-
-	-
(7,201)	529,799
-	-
-	75,924
<u>-</u>	<u>-</u>
<u>(7,201)</u>	<u>605,723</u>
-	-
-	-
-	-
(830,476)	68,909
-	-
-	-
-	-
-	-
-	-
(84)	-
<u>(84)</u>	<u>-</u>
<u>(830,560)</u>	<u>68,909</u>
823,359	536,814
-	-
-	-
-	27
-	-
<u>-</u>	<u>-</u>
-	27
<u>-</u>	<u>-</u>
823,359	536,841
(15,024)	420,718
<u>(15,024)</u>	<u>420,718</u>
\$ <u>808,335</u>	\$ <u>957,559</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, 2021

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	812,093	812,093	440,841
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUES	812,093	812,093	440,841
EXPENDITURES			
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	812,093	812,093	440,841
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	812,093	812,093	440,841
Fund Balances, October 1, 2020	1,068,598	1,068,598	1,068,598
FUND BALANCES, SEPTEMBER 30, 2021	\$ 1,880,691	\$ 1,880,691	\$ 1,509,439

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ -
-	-
-	-
371,252	812,093
-	-
-	-
-	-
371,252	812,093
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
371,252	812,093
-	-
-	-
-	-
(371,252)	(371,252)
(371,252)	(371,252)
-	-
-	-
-	440,841
-	1,068,598
\$ -	\$ 1,509,439

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
BUDGET AND ACTUAL
For the Year Ended September 30, 2021

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					
Fiscal Year	Employer's portion of net pension liability	Employer's proportionate share of the net pension liability	Employer's covered employee payroll	Employer's proportional share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
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%
2021	0.0508272%	\$ (40,142)	\$ 1,885,221	-2.13%	100.36%

*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%
2021	\$	225,846	\$ 225,846	\$ -	\$ 1,879,576	12.02%

*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, 2021

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, 2021. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

	PERSI Base Plan
Valuation date	June 30, 2021
Actuarial cost method	Entry age normal
Amortization method	Level percentage of projected payroll open
Remaining amortization period	.4 years
Asset valuation method	Fair Market value
<u>Actuarial assumptions:</u>	
Investment Rate of Return *	6.35%
Projected salary increases including inflation	3.05%
Postretirement benefit increase	1.00%
Implied price inflation rate	2.30%
Discount Rate – Actuarial Accrued Liability	6.35%

* 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, 2021

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
ASSETS				
Cash - County Treasurer	\$ 217,376	\$ 4,368	\$ 69,577	\$ -
Accounts receivable	-	-	-	-
Taxes receivable	124	153	1,453	667
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>217,500</u>	<u>4,521</u>	<u>71,030</u>	<u>667</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 217,500</u>	<u>\$ 4,521</u>	<u>\$ 71,030</u>	<u>\$ 667</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>114</u>	<u>141</u>	<u>1,337</u>	<u>614</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	217,386	4,380	69,693	53
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u>217,386</u>	<u>4,380</u>	<u>69,693</u>	<u>53</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	<u>\$ 217,500</u>	<u>\$ 4,521</u>	<u>\$ 71,030</u>	<u>\$ 667</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2021

	<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>
ASSETS				
Cash - County Treasurer	\$ 3,576	\$ -	\$ 199,187	\$ 5,814
Accounts receivable	-	-	-	-
Taxes receivable	779	461	1,826	1,154
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>4,355</u>	<u>461</u>	<u>201,013</u>	<u>6,968</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 4,355</u>	<u>\$ 461</u>	<u>\$ 201,013</u>	<u>\$ 6,968</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>717</u>	<u>424</u>	<u>1,680</u>	<u>1,062</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	3,638	37	199,333	5,906
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u>3,638</u>	<u>37</u>	<u>199,333</u>	<u>5,906</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	<u>\$ 4,355</u>	<u>\$ 461</u>	<u>\$ 201,013</u>	<u>\$ 6,968</u>

						ONEIDA COUNTY
<u>TORT</u>	<u>WEEDS</u>	<u>CONSOLIDATED ELECTIONS</u>	<u>JUDGMENTS</u>	<u>HISTORIC PRESERVATION</u>	<u>SEARCH & RESCUE</u>	
\$ 8,716	\$ 37,530	\$ 70,588	\$ -	\$ -	\$ 2,805	
-	-	-	-	-	-	
2,478	2,125	-	-	-	-	
-	-	14,327	-	-	-	
-	-	-	-	-	-	
<u>11,194</u>	<u>39,655</u>	<u>84,915</u>	<u>-</u>	<u>-</u>	<u>2,805</u>	
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ 11,194</u>	<u>\$ 39,655</u>	<u>\$ 84,915</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,805</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>2,280</u>	<u>1,955</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
-	-	-	-	-	-	
-	-	-	-	-	-	
8,914	37,700	84,915	-	-	2,805	
-	-	-	-	-	-	
<u>8,914</u>	<u>37,700</u>	<u>84,915</u>	<u>-</u>	<u>-</u>	<u>2,805</u>	
<u>\$ 11,194</u>	<u>\$ 39,655</u>	<u>\$ 84,915</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,805</u>	

ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2021

	<u>WATERWAYS</u>	<u>JUVENILE DEPARTMENT BUILDING</u>	<u>COURT FACILITY FUND</u>	<u>DRUG COURT FUND</u>	<u>DIVERSION FEES FUND</u>
ASSETS					
Cash - County Treasurer	\$ 23,379	\$ 2,763	\$ 21,039	\$ 71,638	87
Accounts receivable	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
	<u>23,379</u>	<u>2,763</u>	<u>21,039</u>	<u>71,638</u>	<u>87</u>
TOTAL ASSETS	<u>23,379</u>	<u>2,763</u>	<u>21,039</u>	<u>71,638</u>	<u>87</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 23,379</u>	<u>\$ 2,763</u>	<u>\$ 21,039</u>	<u>\$ 71,638</u>	<u>87</u>
LIABILITIES					
Negative cash	\$ -	\$ -	\$ -	\$ -	-
Warrants payable	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS					
Revenues unavailable for use	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Assigned	23,379	2,763	21,039	71,638	87
Unassigned	-	-	-	-	-
	<u>23,379</u>	<u>2,763</u>	<u>21,039</u>	<u>71,638</u>	<u>87</u>
TOTAL FUND BALANCE	<u>23,379</u>	<u>2,763</u>	<u>21,039</u>	<u>71,638</u>	<u>87</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	<u>\$ 23,379</u>	<u>\$ 2,763</u>	<u>\$ 21,039</u>	<u>\$ 71,638</u>	<u>87</u>

<u>INTERLOCK/ MONITORING FUND</u>	<u>911 FUND</u>	<u>RECOVERY ACT GRANT FUND</u>	<u>TAYLOR GRAZING FUND</u>	<u>TOTALS</u>
\$ 12,103	\$ -	\$ 12,466	\$ 1,580	\$ 764,592
-	-	-	-	-
-	-	-	-	11,220
-	5,587	-	-	19,914
-	7,944	-	-	7,944
<u>12,103</u>	<u>13,531</u>	<u>12,466</u>	<u>1,580</u>	<u>803,670</u>
-	-	-	-	-
<u>\$ 12,103</u>	<u>\$ 13,531</u>	<u>\$ 12,466</u>	<u>\$ 1,580</u>	<u>\$ 803,670</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	10,324
-	7,944	-	-	7,944
-	-	-	-	-
12,103	5,587	12,466	1,580	785,402
-	-	-	-	-
<u>12,103</u>	<u>13,531</u>	<u>12,466</u>	<u>1,580</u>	<u>793,346</u>
<u>\$ 12,103</u>	<u>\$ 13,531</u>	<u>\$ 12,466</u>	<u>\$ 1,580</u>	<u>\$ 803,670</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, 2021

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
REVENUES				
Taxes	\$ 4,970	\$ 6,901	\$ 74,126	\$ 36,933
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	20,555	-
Charges for services	51,592	-	75,227	32,132
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	3,827	-	843	2,500
	<u>60,389</u>	<u>6,901</u>	<u>170,751</u>	<u>71,565</u>
TOTAL REVENUES				
	<u>60,389</u>	<u>6,901</u>	<u>170,751</u>	<u>71,565</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	179,783	-
Health, welfare and sanitation	-	-	-	-
Public works	76,611	-	-	-
Culture and recreation	-	5,264	-	105,025
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	<u>76,611</u>	<u>5,264</u>	<u>179,783</u>	<u>105,025</u>
TOTAL EXPENDITURES				
	<u>76,611</u>	<u>5,264</u>	<u>179,783</u>	<u>105,025</u>
Excess (deficiency) of revenues over expenditures	(16,222)	1,637	(9,032)	(33,460)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	32,279
Statutory transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,279</u>
Excess (deficiency) of revenues over expenditures and other uses	(16,222)	1,637	(9,032)	(1,181)
Fund Balances, October 1, 2020	233,608	2,743	78,725	1,234
	<u>233,608</u>	<u>2,743</u>	<u>78,725</u>	<u>1,234</u>
FUND BALANCES, September 30, 2021	<u>\$ 217,386</u>	<u>\$ 4,380</u>	<u>\$ 69,693</u>	<u>\$ 53</u>

<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>	<u>TORT</u>	<u>WEEDS</u>
\$ 39,078	\$ 20,480	\$ 73,431	\$ 60,066	\$ 123,607	\$ 104,295
-	-	-	-	-	-
-	10,000	10,539	-	-	-
-	36,409	-	-	-	4,984
-	-	-	-	-	-
-	-	-	-	-	-
-	5,426	5,570	-	-	-
<u>39,078</u>	<u>72,315</u>	<u>89,540</u>	<u>60,066</u>	<u>123,607</u>	<u>109,279</u>
-	-	-	59,434	122,147	-
-	-	-	-	-	-
37,301	-	120,886	-	-	-
-	-	-	-	-	-
-	72,776	-	-	-	-
-	-	-	-	-	112,257
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>37,301</u>	<u>72,776</u>	<u>120,886</u>	<u>59,434</u>	<u>122,147</u>	<u>112,257</u>
1,777	(461)	(31,346)	632	1,460	(2,978)
-	-	-	-	-	-
-	-	-	-	-	-
-	404	-	-	-	-
-	-	-	-	-	(27)
<u>-</u>	<u>404</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(27)</u>
1,777	(57)	(31,346)	632	1,460	(3,005)
<u>1,861</u>	<u>94</u>	<u>230,679</u>	<u>5,274</u>	<u>7,454</u>	<u>40,705</u>
\$ <u><u>3,638</u></u>	\$ <u><u>37</u></u>	\$ <u><u>199,333</u></u>	\$ <u><u>5,906</u></u>	\$ <u><u>8,914</u></u>	\$ <u><u>37,700</u></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, 2021

	CONSOLIDATED		HISTORIC	ONEIDA COUNTY
	<u>ELECTIONS</u>	<u>JUDGMENTS</u>	<u>PRESERVATION</u>	<u>SEARCH & RESCUE</u>
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	87,469	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	-	-
TOTAL REVENUES	<u>87,469</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
General government	79,966	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	8,300	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>79,966</u>	<u>-</u>	<u>8,300</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	7,503	-	(8,300)	-
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	8,300	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>8,300</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	7,503	-	-	-
Fund Balances, October 1, 2020	<u>77,412</u>	<u>-</u>	<u>-</u>	<u>2,805</u>
FUND BALANCES, September 30, 2021	<u>\$ 84,915</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,805</u>

<u>WATERWAYS</u>	<u>JUVENILE DEPARTMENT BUILDING</u>	<u>COURT FACILITY FUND</u>	<u>DRUG COURT FUND</u>	<u>DIVERSION FEES FUND</u>	<u>INTERLOCK/ MONITORING FUND</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
5,164	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,230	4,837	-	291
<u>5,164</u>	<u>-</u>	<u>1,230</u>	<u>4,837</u>	<u>-</u>	<u>291</u>
-	-	-	-	-	-
-	8,688	119	4,752	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>8,688</u>	<u>119</u>	<u>4,752</u>	<u>-</u>	<u>-</u>
5,164	(8,688)	1,111	85	-	291
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
5,164	(8,688)	1,111	85	-	291
<u>18,215</u>	<u>11,451</u>	<u>19,928</u>	<u>71,553</u>	<u>87</u>	<u>11,812</u>
\$ <u>23,379</u>	\$ <u>2,763</u>	\$ <u>21,039</u>	\$ <u>71,638</u>	\$ <u>87</u>	\$ <u>12,103</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, 2021

	911 FUND	RECOVERY ACT GRANT FUND	TAYLOR GRAZING FUND	TOTALS
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 543,887
Licenses and permits	-	-	-	-
Intergovernmental revenues	(8,000)	-	-	125,727
Charges for services	90,860	-	-	291,204
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	2,096	-	6,304	32,924
TOTAL REVENUES	84,956	-	6,304	993,742
EXPENDITURES				
General government	-	-	4,724	266,271
Public safety	81,292	-	-	274,634
Health, welfare and sanitation	-	-	-	158,187
Public works	-	-	-	76,611
Culture and recreation	-	-	-	183,065
Conservation/economic development	-	-	-	120,557
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	37,938	-	-	37,938
TOTAL EXPENDITURES	119,230	-	4,724	1,117,263
Excess (deficiency) of revenues over expenditures	(34,274)	-	1,580	(123,521)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	68,483	-	-	109,466
Statutory transfers out	-	-	-	(27)
TOTAL OTHER FINANCING SOURCES (USES)	68,483	-	-	109,439
Excess (deficiency) of revenues over expenditures and other uses	34,209	-	1,580	(14,082)
Fund Balances, October 1, 2020	(20,678)	12,466	-	807,428
FUND BALANCES, September 30, 2021	\$ 13,531	\$ 12,466	\$ 1,580	\$ 793,346

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ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2021

	<u>AUDITORS TRUST</u>	<u>ECONOMIC DEVELOPMENT TRUST</u>	<u>CRISIS CENTER TRUST</u>	<u>BEAR RIVER DRUG TASK FORCE TRUST</u>
ASSETS				
Cash - County Treasurer	\$ 66,151	\$ 13,006	\$ -	\$ 12,040
Receivables	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 66,151</u></u>	<u><u>\$ 13,006</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,040</u></u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Warrants payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
FUND BALANCES				
Unreserved fund balances	<u>66,151</u>	<u>13,006</u>	<u>-</u>	<u>12,040</u>
TOTAL LIABILITIES AND AND FUND BALANCE	<u><u>\$ 66,151</u></u>	<u><u>\$ 13,006</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,040</u></u>

<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$ -	\$ 266	\$ 91,463
<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ 266	\$ 91,463
<u>-</u>	<u>266</u>	<u>91,463</u>
\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ 266	\$ 91,463
<u>-</u>	<u>266</u>	<u>91,463</u>
\$ -	\$ 266	\$ 91,463
<u>-</u>	<u>266</u>	<u>91,463</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, 2021

	AUDITOR TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTR TRUST	BEAR RIVER DRUG TASK FORCE TRUST
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	827,805	30,000	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	6,926	34,731	-	-
TOTAL REVENUES	834,731	64,731	-	-
EXPENDITURES				
General government	837,588	-	-	-
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	-	60,649	-	-
TOTAL EXPENDITURES	837,588	60,649	-	-
Excess (deficiency) of revenues over expenditures	(2,857)	4,082	-	-
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	(2,857)	4,082	-	-
Fund Balances, October 1, 2020	69,008	8,924	-	12,040
FUND BALANCES, September 30, 2021	\$ 66,151	\$ 13,006	\$ -	\$ 12,040

SENIOR CITIZENS TRUST	SHERIFF'S REVOLVING TRUST	TOTALS
\$ -	\$ -	\$ -
-	-	-
-	-	857,805
-	1,151	1,151
-	-	-
-	-	-
-	-	41,657
-	1,151	900,613
-	-	837,588
-	3,873	3,873
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	60,649
-	3,873	902,110
-	(2,722)	(1,497)
-	-	-
-	9,758	9,758
-	-	-
-	9,758	9,758
-	7,036	8,261
-	(6,770)	83,202
\$ -	\$ 266	\$ 91,463

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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, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL			
<i>Clerk/Auditor/Recorder</i>			
Salaries	\$ 113,692	\$ 93,980	\$ 19,712
Personnel benefits	-	-	-
Travel	3,475	1,611	1,864
Supplies	1,000	707	293
Grant expenditures	-	-	-
Insurance	-	-	-
Utilities	-	-	-
Repairs and maintenance	200	-	200
Dues and memberships	230	377	(147)
Postage	2,500	2,743	(243)
Miscellaneous	100	97	3
Capital outlay	-	-	-
Department Totals	<u>121,197</u>	<u>99,515</u>	<u>21,682</u>
<i>Assessor</i>			
Salaries	151,486	151,528	(42)
Travel	5,300	3,477	1,823
Supplies	1,500	718	782
Utilities	1,000	210	790
Repairs and maintenance	1,000	1,299	(299)
Dues and memberships	500	450	50
Postage	2,500	3,311	(811)
Miscellaneous	400	238	162
Capital outlay	-	-	-
Department Totals	<u>163,686</u>	<u>161,231</u>	<u>2,455</u>
<i>Treasurer/Tax Collector</i>			
Salaries	80,579	81,742	(1,163)
Travel	3,150	269	2,881
Training	200	199	1
Supplies	1,440	890	550
Utilities	-	-	-
Lease / Rentals	1,200	1,044	156
Repairs and maintenance	500	477	23
Advertising	350	327	23
Dues and memberships	252	125	127
Postage	2,500	2,809	(309)
Tax deedding and title search	5,000	538	4,462
Miscellaneous	2,200	3,400	(1,200)
Capital outlay	-	-	-
Department Totals	<u>\$ 97,371</u>	<u>\$ 91,820</u>	<u>\$ 5,551</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>Commissioners</i>			
Salaries	\$ 42,432	\$ 42,432	\$ -
Travel	5,500	4,355	1,145
Supplies	-	-	-
Utilities	-	-	-
Dues and memberships	300	300	-
Capital outlay	-	-	-
Department Totals	<u>48,232</u>	<u>47,087</u>	<u>1,145</u>
<i>Coroner</i>			
Salaries	3,203	3,203	-
Travel	1,500	150	1,350
Autopsies and inquests	5,000	-	5,000
Miscellaneous	1,100	-	1,100
Jury and witnesses	-	-	-
Department Totals	<u>10,803</u>	<u>3,353</u>	<u>7,450</u>
<i>Building Inspector</i>			
Salaries	26,400	36,080	(9,680)
Travel	3,100	1,822	1,278
Supplies	200	285	(85)
Utilities	-	1,212	(1,212)
Repairs and maintenance	150	345	(195)
Miscellaneous	200	2,295	(2,095)
Dues/Registration	400	340	60
Department Totals	<u>30,450</u>	<u>42,379</u>	<u>(11,929)</u>
<i>Annex Building and Grounds</i>			
Salaries	-	-	-
Supplies	400	170	230
Professional services	-	-	-
Utilities	6,800	4,709	2,091
Repairs and maintenance	3,000	1,894	1,106
Capital outlay	15,000	-	15,000
Department Totals	<u>\$ 25,200</u>	<u>\$ 6,773</u>	<u>\$ 18,427</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>Buildings and Grounds</i>			
Salaries	\$ 25,600	\$ 25,600	\$ -
Supplies	2,700	1,712	988
Professional services	500	1,470	(970)
Utilities	30,400	31,418	(1,018)
Repairs and maintenance	45,000	23,309	21,691
Miscellaneous	-	-	-
Capital outlay	50,000	24	49,976
	<u>154,200</u>	<u>83,533</u>	<u>70,667</u>
<i>Department Totals</i>			
<i>Emergency Management</i>			
Salaries	11,764	11,757	7
Travel	7,500	4,950	2,550
CERT grant	-	-	-
SHSP grant	-	938	(938)
	<u>19,264</u>	<u>17,645</u>	<u>1,619</u>
<i>Department Totals</i>			
<i>Events Center</i>			
Salaries	-	3,442	(3,442)
Supplies	2,500	3,559	(1,059)
Utilities	11,000	10,233	767
Repairs and maintenance	-	-	-
	<u>13,500</u>	<u>17,234</u>	<u>(3,734)</u>
<i>Department Totals</i>			
<i>County Agent</i>			
Salaries	42,174	42,520	(346)
Travel	3,500	1,526	1,974
Contracts	1,500	277	1,223
Supplies	2,280	1,385	895
Utilities	3,800	3,909	(109)
Vehicles	500	90	410
Repairs and maintenance	600	-	600
Postage	200	228	(28)
Photography and printing	2,650	1,844	806
Dues and memberships	125	-	125
Miscellaneous	500	-	500
Predatory animal control	2,000	2,000	-
Capital outlay	-	-	-
	<u>59,829</u>	<u>53,779</u>	<u>6,050</u>
<i>Department Totals</i>			

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>Data Processing</i>			
Travel	\$ -	\$ -	\$ -
Supplies	1,500	1,781	(281)
Repairs and maintenance	500	-	500
Contracts	74,200	81,074	(6,874)
Capital outlay	12,000	2,298	9,702
Department Totals	<u>88,200</u>	<u>85,153</u>	<u>3,047</u>
<i>Elections</i>			
Salaries	-	-	-
Travel	200	94	106
Supplies	1,500	2,242	(742)
Advertising	4,500	1,470	3,030
Postage	1,000	-	1,000
Photography and printing	10,000	4,219	5,781
Miscellaneous	500	68	432
Professional services	3,000	3,742	(742)
Repairs and maintenance	1,200	1,200	-
Capital outlay	1,000	-	1,000
Department Totals	<u>22,900</u>	<u>13,035</u>	<u>9,865</u>
<i>County General</i>			
Salaries	-	-	-
Personnel benefits	230,382	201,571	28,811
Travel	1,700	1,700	-
Supplies	-	-	-
Professional services	24,500	29,765	(5,265)
Advertising	5,000	4,882	118
Dues and memberships	8,094	7,273	821
Senior citizens	9,500	9,500	-
Miscellaneous	117,180	139,946	(22,766)
Signs	1,100	175	925
Contracts	15,000	15,000	-
College tuition	5,000	3,500	1,500
Veterans expense	-	-	-
Grants	-	-	-
Capital outlay	650,000	66,762	583,238
Department Totals	<u>1,067,456</u>	<u>480,074</u>	<u>587,382</u>
TOTAL GENERAL	<u>\$ 1,922,288</u>	<u>\$ 1,202,611</u>	<u>\$ 719,677</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
ROAD AND BRIDGE			
Salaries	\$ 412,852	\$ 408,704	\$ 4,148
Personnel benefits	210,053	189,528	20,525
Training	2,500	115	2,385
Supplies	17,000	23,398	(6,398)
Utilities	19,100	14,255	4,845
Vehicles	100,000	107,307	(7,307)
Professional services	-	-	-
Repairs and maintenance	88,000	98,850	(10,850)
Rent	5,000	3,175	1,825
Freight	-	-	-
Miscellaneous	26,000	65,342	(39,342)
Grant expenditures	-	-	-
Chemicals	-	-	-
Dust guard	75,000	80,020	(5,020)
Crushed rock and gravel	180,000	64,551	115,449
Road oil and concrete	300,000	357,171	(57,171)
Projects	-	-	-
Signs	6,000	204	5,796
Culverts and cattle guards	6,000	600	5,400
Capital outlay	<u>328,608</u>	<u>328,608</u>	<u>-</u>
Total Road and Bridge	\$ <u>1,776,113</u>	\$ <u>1,741,828</u>	\$ <u>34,285</u>
AIRPORT			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Supplies	200	2,271	(2,071)
Insurance	100	83	17
Utilities	54,500	46,618	7,882
Repairs and maintenance	20,000	12,972	7,028
Miscellaneous	1,000	956	44
Capital outlay	<u>200,000</u>	<u>13,711</u>	<u>186,289</u>
Total Airport	\$ <u>275,800</u>	\$ <u>76,611</u>	\$ <u>199,189</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
AMBULANCE			
Salaries	\$ 45,155	\$ 45,155	\$ -
Personnel benefits	5,215	5,014	201
Travel	2,400	2,121	279
Supplies	6,000	11,411	(5,411)
Insurance	-	-	-
Utilities	5,300	2,805	2,495
Vehicles	9,500	8,974	526
Professional services	12,000	19,278	(7,278)
Repairs and maintenance	14,500	12,278	2,222
Grant expenditures	25,000	21,581	3,419
Postage	50	-	50
Uniforms	3,000	1,032	1,968
Miscellaneous	6,500	6,710	(210)
Education	12,000	6,904	5,096
Capital outlay	34,845	25,441	9,404
Total Ambulance	<u>\$ 181,465</u>	<u>\$ 168,704</u>	<u>\$ 12,761</u>
VETERANS MEMORIAL			
Miscellaneous	\$ 7,000	\$ 5,264	\$ 1,736
Total Veterans Memorial	<u>\$ 7,000</u>	<u>\$ 5,264</u>	<u>\$ 1,736</u>
DISTRICT COURT			
Salaries	\$ 116,606	\$ 114,637	\$ 1,969
Personnel benefits	49,568	48,476	1,092
Travel	1,300	-	1,300
Supplies	1,000	476	524
Utilities	500	602	(102)
Crisis center	-	-	-
Professional services	3,000	748	2,252
Dues and memberships	200	320	(120)
Law library	8,000	9,616	(1,616)
Postage	2,500	1,987	513
Transcripts	900	1,144	(244)
Miscellaneous	1,500	1,543	(43)
Juvenile diversion	-	-	-
Education	-	-	-
Jury and witness	3,500	234	3,266
Contracts	-	-	-
Special investigator	-	-	-
Capital outlay	2,000	-	2,000
Total District Court	<u>\$ 190,574</u>	<u>\$ 179,783</u>	<u>\$ 10,791</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
COUNTY FAIR			
Salaries	\$ 4,494	\$ 4,492	\$ 2
Personnel benefits	902	881	21
Travel	1,400	769	631
Contracts	28,500	28,731	(231)
Supplies	600	635	(35)
Utilities	4,300	3,575	725
Vehicle	1,000	1,211	(211)
Insurance	-	-	-
Repairs and maintenance	11,453	14,173	(2,720)
Advertising	4,000	3,289	711
Awards	6,000	5,186	814
Postage	450	241	209
Printing	-	-	-
Racing expense	2,450	1,556	894
Miscellaneous	4,500	5,126	(626)
Entertainment	15,000	15,160	(160)
Capital outlay	20,000	20,000	-
Total County Fair	<u>\$ 105,049</u>	<u>\$ 105,025</u>	<u>\$ 24</u>
JUSTICE FUND			
<i>Clerk of the District Court</i>			
Salaries	\$ -	\$ -	\$ -
Department totals	<u>-</u>	<u>-</u>	<u>-</u>
<i>Sheriff</i>			
Salaries	647,909	652,117	(4,208)
Travel	2,400	844	1,556
Training	10,000	3,167	6,833
Supplies	7,400	7,541	(141)
Utilities	1,500	1,500	-
Vehicles	27,300	39,331	(12,031)
Repairs and maintenance	4,900	5,140	(240)
Rental expense	6,875	6,875	-
Dues and memberships	3,500	2,618	882
Photography and printing	600	327	273
Postage	800	931	(131)
Uniforms	4,000	4,546	(546)
Weapons and ammunition	7,000	3,806	3,194
Miscellaneous	5,000	24,900	(19,900)
Drug enforcement	2,000	690	1,310
Contracts	4,200	3,819	381
Capital outlay	52,500	50,888	1,612
Department totals	<u>\$ 787,884</u>	<u>\$ 809,040</u>	<u>\$ (21,156)</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND (Continued)			
<i>Prosecuting Attorney</i>			
Salaries	\$ 121,472	\$ 121,472	\$ -
Contracts	-	-	-
Travel	3,946	1,531	2,415
Supplies	7,260	2,807	4,453
Utilities	3,040	2,782	258
Professional service	300	336	(36)
Repairs and maintenance	100	95	5
Rental expense	-	-	-
Dues and memberships	1,490	1,837	(347)
Postage	200	202	(2)
Photography and printing	200	221	(21)
Department totals	<u>138,008</u>	<u>131,283</u>	<u>6,725</u>
<i>Public Defender</i>			
Miscellaneous	-	-	-
Contracts	-	-	-
Department totals	<u>-</u>	<u>-</u>	<u>-</u>
<i>Juvenile Detention</i>			
Salaries	74,818	74,001	817
Miscellaneous	4,450	2,432	2,018
Block grant	1,800	778	1,022
Cigarettes and tobacco	5,000	5,025	(25)
Miscellaneous programs	31,000	18,364	12,636
Capital outlay	-	-	-
Department totals	<u>117,068</u>	<u>100,600</u>	<u>16,468</u>
<i>General</i>			
Personnel benefits	<u>288,815</u>	<u>281,784</u>	<u>7,031</u>
Department totals	<u>\$ 288,815</u>	<u>\$ 281,784</u>	<u>\$ 7,031</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND (Continued)			
<i>Jail</i>			
Salaries	\$ 6,000	\$ 2,611	\$ 3,389
Travel	6,000	1,462	4,538
Jail inspection	-	-	-
Repairs and maintenance	1,400	276	1,124
Jail food	-	-	-
Clothing	-	-	-
Medical	-	-	-
Prisoner board	220,000	150,086	69,914
Miscellaneous	500	101	399
Supplies	-	-	-
Rental expense	-	-	-
Capital outlay	-	-	-
	<u>233,900</u>	<u>154,536</u>	<u>79,364</u>
Department totals			
Total Justice Fund	\$ <u>1,565,675</u>	\$ <u>1,477,243</u>	\$ <u>88,432</u>
HEALTH DISTRICT			
Salaries	\$ 3,590	\$ 3,582	\$ 8
Personnel benefits	291	274	17
Miscellaneous	400	-	400
Contracts	-	-	-
Operating	34,482	33,445	1,037
	<u>38,763</u>	<u>37,301</u>	<u>1,462</u>
Total Health District	\$ <u>38,763</u>	\$ <u>37,301</u>	\$ <u>1,462</u>
PARKS AND RECREATION			
Salary	\$ 31,432	\$ 30,627	\$ 805
Personnel benefits	2,594	2,479	115
Supplies	500	67	433
Utilities	8,900	6,454	2,446
Repairs and maintenance	12,000	15,091	(3,091)
Miscellaneous	6,500	4,474	2,026
Chemicals	6,568	8,384	(1,816)
Fireworks	4,000	4,000	-
Oneida Recreation District	1,200	1,200	-
Capital outlay	-	-	-
	<u>73,694</u>	<u>72,776</u>	<u>918</u>
Total Parks and Recreation	\$ <u>73,694</u>	\$ <u>72,776</u>	\$ <u>918</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
INDIGENT AND CHARITY			
Salary	\$ 9,652	\$ 9,651	\$ 1
Personnel benefits	1,936	1,890	46
Travel	1,000	-	1,000
Medical	68,500	15,217	53,283
Miscellaneous	10,750	1,844	8,906
Non-medical expenses	5,200	313	4,887
Postage	300	28	272
Public defender	75,000	54,445	20,555
Conflict defender	102,600	37,498	65,102
	<u>274,938</u>	<u>120,886</u>	<u>154,052</u>
Total Indigent and Charity	\$ 274,938	\$ 120,886	\$ 154,052
REVALUATION			
Salary	\$ 38,772	\$ 38,771	\$ 1
Personnel benefits	16,697	16,382	315
Travel	1,300	762	538
Supplies	100	-	100
Education / Training	400	535	(135)
Vehicles	1,350	1,069	281
Miscellaneous	500	15	485
Contracts	-	-	-
Capital outlay	1,900	1,900	-
	<u>61,019</u>	<u>59,434</u>	<u>1,585</u>
Total Revaluation	\$ 61,019	\$ 59,434	\$ 1,585
SOLID WASTE			
Salaries	\$ 35,425	\$ 35,425	\$ -
Personnel benefits	10,597	10,597	-
Training	500	-	500
Supplies	1,000	81	919
Insurance	-	-	-
Vehicles	35,500	8,173	27,327
Repairs and maintenance	38,500	3,214	35,286
Miscellaneous	628,863	728	628,135
Contracts	149,000	841,167	(692,167)
Capital outlay	84	84	-
	<u>899,469</u>	<u>899,469</u>	<u>-</u>
Total Solid Waste	\$ 899,469	\$ 899,469	\$ -
TORT			
Personnel benefits	\$ 48,400	\$ 40,972	\$ 7,428
Insurance	79,106	79,106	-
Capital crimes defense	2,100	2,069	31
	<u>129,606</u>	<u>122,147</u>	<u>7,459</u>
Total Tort	\$ 129,606	\$ 122,147	\$ 7,459

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WEEDS			
Salaries	\$ 15,000	\$ 13,561	\$ 1,439
Personnel benefits	6,482	6,040	442
Contracts	25,772	25,203	569
Travel	1,500	323	1,177
Supplies	350	424	(74)
Insurance	-	-	-
Utilities	3,950	3,420	530
Vehicles	7,000	3,764	3,236
Repairs and maintenance	9,500	12,001	(2,501)
Dues and memberships	1,000	825	175
Postage	100	7	93
Miscellaneous	2,000	18,901	(16,901)
Chemicals	40,000	22,988	17,012
Spraying	-	-	-
Capital outlay	10,000	4,800	5,200
Total Weeds	<u>\$ 122,654</u>	<u>\$ 112,257</u>	<u>\$ 10,397</u>
CONSOLIDATED ELECTIONS			
Salaries	\$ 22,875	\$ 22,875	\$ -
Personnel benefits	13,398	13,398	-
Travel	1,200	119	1,081
Supplies	3,000	2,504	496
Advertising	1,000	603	397
Insurance	-	-	-
Postage	1,500	1,631	(131)
Publications	893	620	273
Miscellaneous	3,000	4,490	(1,490)
Election workers	6,000	2,204	3,796
Contracts	5,000	4,841	159
Capital outlay	26,681	26,681	-
Total Consolidated Elections	<u>\$ 84,547</u>	<u>\$ 79,966</u>	<u>\$ 4,581</u>
JUDGMENTS			
Miscellaneous	\$ -	\$ -	\$ -
Total Judgments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
HISTORIC PRESERVATION			
Miscellaneous	\$ -	\$ 8,300	\$ (8,300)
Total Historic Preservation	<u>\$ -</u>	<u>\$ 8,300</u>	<u>\$ (8,300)</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
SEARCH AND RESCUE			
Miscellaneous	\$ -	\$ -	\$ -
Total Search and Rescue	\$ -	\$ -	\$ -
WATERWAYS			
Salary	\$ 3,000	\$ -	\$ 3,000
Personnel benefits	-	-	-
Travel	-	-	-
Supplies	-	-	-
Vehicles	1,000	-	1,000
Repairs and maintenance	1,700	-	1,700
Rent	-	-	-
Postage	-	-	-
Miscellaneous	600	-	600
Capital Outlay	-	-	-
Total Waterways	\$ 6,300	\$ -	\$ 6,300
JUVENILE DEPARTMENT BUILDING FUND			
Capital outlay	\$ -	\$ 8,688	\$ (8,688)
Total Juvenile Department Building Fund	\$ -	\$ 8,688	\$ (8,688)
COURT FACILITY FUND			
Supplies	\$ -	\$ 119	\$ (119)
Miscellaneous	-	-	-
Total Court Facility Fund	\$ -	\$ 119	\$ (119)
DRUG COURT FUND			
Miscellaneous	\$ -	\$ 4,752	\$ (4,752)
Total Drug Court Fund	\$ -	\$ 4,752	\$ (4,752)
DIVERSION FEES FUND			
Miscellaneous	\$ -	\$ -	\$ -
Total Diversion Fees Fund	\$ -	\$ -	\$ -

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>(UNFAVORABLE)</u>
911 FUND			
Emergency services	\$ -	\$ -	\$ -
Repairs and maintenance	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	115,258	(115,258)
	<u>-</u>	<u>115,258</u>	<u>(115,258)</u>
Total 911 Fund	\$ <u>-</u>	\$ <u>115,258</u>	\$ <u>(115,258)</u>
INTERLOCK / MONITORING FUND			
Miscellaneous	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>
Total Interlock / Monitoring Fund	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</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	\$ -	\$ 4,724	\$ (4,724)
	<u>-</u>	<u>4,724</u>	<u>(4,724)</u>
Total Taylor Grazing Fund	\$ <u>-</u>	\$ <u>4,724</u>	\$ <u>(4,724)</u>
TOTAL SPECIAL REVENUE	\$ <u>5,792,666</u>	\$ <u>5,400,535</u>	\$ <u>392,131</u>
TOTAL GOVERNMENTAL FUND TYPES	\$ <u>7,714,954</u>	\$ <u>6,603,146</u>	\$ <u>1,111,808</u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2021

Total expenditures - budgetary basis	\$ 6,603,146
Net change in accounts payable	-
Net change in prepaid expenses	(826,588)
Reclass expenditures to revenues	-
Capital assets acquired through other sources	-
Capital assets acquired with trade-in of equipment	-
Total expenditures - GAAP basis	\$ <u><u>5,776,558</u></u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF CAPITAL LEASE OBLIGATIONS
September 30, 2021

2018 Caterpillar 140MC Motorgrader 3.00%				
Year	Principal	Interest	Totals	
			Principal	Interest
2022	\$ 22,859	\$ 10,504	\$ 22,859	\$ 10,504
2023	23,934	9,430	23,934	9,430
2024	176,695	8,305	176,695	8,305
Totals	\$ <u>223,488</u>	\$ <u>28,239</u>	\$ <u>223,488</u>	\$ <u>28,239</u>

**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, 2021, 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 25, 2022. 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 25, 2022