

**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2024**

ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2024

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BASIC FINANCIAL STATEMENTS
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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

Opinions

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, 2024, 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.

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, 2024, 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.

Basis of Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Oneida County, Idaho, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Oneida County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Oneida County, Idaho's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Oneida County, Idaho's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 the County's basic financial statements. The combining and individual nonmajor funds and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, (Uniform guidance), are presented for purposes of additional analysis and are not a required part of the basis financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, the combining and individual nonmajor funds and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements 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 14, 2025, on our consideration of Oneida County, Idaho's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Oneida County, Idaho's internal control over financial reporting and compliance.

Searle Hart & Associates, PLLC

Idaho Falls, Idaho
April 14, 2025

FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2024

	GOVERNMENTAL	TOTAL	COMPONENT
	ACTIVITIES	GOVERNMENTAL	UNIT
	ACTIVITIES	ACTIVITIES	UNIT
ASSETS			
Cash - County Treasurer	\$ 9,797,660	\$ 9,797,660	\$ 4,616,491
Investments	-	-	314,646
Taxes receivable	37,875	37,875	-
Receivables	118,847	118,847	2,482,730
Internal balances	-	-	-
Due from other governmental agencies	649,523	649,523	-
Inventories	-	-	531,923
Other assets	789,387	789,387	25,451
Capital Assets			
Land and improvements not being depreciated	180,998	180,998	75,261
Construction in progress	-	-	-
Infrastructure	9,563,815	9,563,815	-
Buildings	3,496,620	3,496,620	2,978,366
Equipment and furniture	7,801,737	7,801,737	5,127,306
Right of use assets	1,026,954	1,026,954	1,351,287
Less: accumulated depreciation	<u>(8,691,127)</u>	<u>(8,691,127)</u>	<u>(7,053,268)</u>
Total Capital Assets	13,378,997	13,378,997	2,478,952
Other Assets			
Unamortized service contract	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>24,772,289</u>	<u>24,772,289</u>	<u>10,450,193</u>
DEFERRED OUTFLOWS			
Pension	327,038	327,038	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
TOTA DEFERRED OUTFLOWS	<u>\$ 327,038</u>	<u>\$ 327,038</u>	<u>\$ -</u>

	GOVERNMENTAL ACTIVITIES	TOTAL GOVERNMENTAL ACTIVITIES	COMPONENT UNIT
LIABILITIES			
Accounts payable and accrued expenses	\$ 115	\$ 115	\$ 924,517
Due to other governmental agencies	443,347	443,347	-
Long-term liabilities			
Due within one year			
Short-term bank note payable	-	-	-
Right of use leases	115,310	115,310	196,251
Accrued interest	21,262	21,262	-
Compensated absences	35,329	35,329	604,941
Due in more than one year			
Right of use leases	587,332	587,332	243,834
Accrued interest	-	-	-
Compensated absences	82,434	82,434	-
Landfill postclosure costs	296,851	296,851	-
Net pension liability	1,765,426	1,765,426	-
TOTAL LIABILITIES	3,347,406	3,347,406	1,969,543
DEFERRED INFLOWS - Pension	-	-	-
NET POSITION			
Net investment in capital assets	12,358,242	12,358,242	2,038,867
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Permanent	-	-	-
Unrestricted	9,393,679	9,393,679	6,441,783
TOTAL NET POSITION	\$ 21,751,921	\$ 21,751,921	\$ 8,480,650

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 2,132,329	\$ 154,461	\$ 1,441,674	\$ -
Public safety	2,303,648	115,331	378,228	224,333
Public works	3,365,149	218,845	3,723,246	-
Health, welfare and sanitation	852,862	1,000,745	108,607	-
Culture and recreation	247,831	79,538	10,000	-
Education	-	-	-	-
Conservation/economic development	312,854	117,751	-	-
Interest on long-term debt	42,754	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	9,257,427	1,686,671	5,661,755	224,333
TOTAL PRIMARY GOVERNMENT	\$ 9,257,427	\$ 1,686,671	\$ 5,661,755	\$ 224,333
Component Units				
Oneida County Hospital	\$ 15,994,460	\$ 16,242,316	\$ 11,246	\$ 122,622
TOTAL COMPONENT UNITS	\$ 15,994,460	\$ 16,242,316	\$ 11,246	\$ 122,622

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, 2023

NET POSITION, SEPTEMBER 30, 2024

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

Primary Government		
Governmental Activities	Total	Component Unit
\$ (536,194)	\$ (536,194)	
(1,585,756)	(1,585,756)	
576,942	576,942	
256,490	256,490	
(158,293)	(158,293)	
-	-	
(195,103)	(195,103)	
(42,754)	(42,754)	
<u>(1,684,668)</u>	<u>(1,684,668)</u>	
<u>(1,684,668)</u>	<u>(1,684,668)</u>	
		\$ <u>381,724</u>
		<u>381,724</u>
2,112,165	2,112,165	-
-	-	-
3,803	3,803	-
621,991	621,991	-
-	-	-
468,321	468,321	207,404
240,948	240,948	50,669
79,845	79,845	-
-	-	-
<u>3,527,073</u>	<u>3,527,073</u>	<u>258,073</u>
1,842,405	1,842,405	639,797
<u>19,909,516</u>	<u>19,909,516</u>	<u>7,840,853</u>
\$ <u><u>21,751,921</u></u>	\$ <u><u>21,751,921</u></u>	\$ <u><u>8,480,650</u></u>

**ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2024**

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
ASSETS				
Cash and cash equivalents	\$ 1,652,858	\$ 3,220,811	\$ 551,025	\$ -
Taxes receivable, net	8,668	-	-	18,370
Due from other funds	-	-	-	-
Receivable from other governments	162,597	447,209	-	19,909
Other receivables	-	-	84,364	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	<u>1,824,123</u>	<u>3,668,020</u>	<u>635,389</u>	<u>38,279</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 1,824,123</u>	<u>\$ 3,668,020</u>	<u>\$ 635,389</u>	<u>\$ 38,279</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Accounts payable	115	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other payables	-	-	-	-
TOTAL LIABILITIES	<u>115</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS				
Revenue unavailable for use	<u>7,975</u>	<u>-</u>	<u>77,615</u>	<u>16,900</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	3,668,020	557,774	21,379
Unassigned	<u>1,816,033</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>1,816,033</u>	<u>3,668,020</u>	<u>557,774</u>	<u>21,379</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ 1,824,123</u>	<u>\$ 3,668,020</u>	<u>\$ 635,389</u>	<u>\$ 38,279</u>

<u>PAYMENT IN LIEU OF TAXES</u>	<u>ARPA FUND</u>	<u>LATCF FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 3,191,469	\$ -	\$ 443,347	\$ 738,150	\$ 9,797,660
-	-	-	10,837	37,875
-	-	-	-	-
-	-	-	19,808	649,523
-	-	-	34,483	118,847
-	-	-	-	-
-	-	-	789,387	789,387
<u>3,191,469</u>	<u>-</u>	<u>443,347</u>	<u>1,592,665</u>	<u>11,393,292</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 3,191,469</u>	<u>\$ -</u>	<u>\$ 443,347</u>	<u>\$ 1,592,665</u>	<u>\$ 11,393,292</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	115
-	-	-	-	-
-	-	443,347	-	443,347
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>443,347</u>	<u>-</u>	<u>443,462</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>42,396</u>	<u>144,886</u>
-	-	-	789,387	789,387
-	-	-	-	-
3,191,469	-	-	760,882	8,199,524
-	-	-	-	1,816,033
<u>3,191,469</u>	<u>-</u>	<u>-</u>	<u>1,550,269</u>	<u>10,804,944</u>
<u>\$ 3,191,469</u>	<u>\$ -</u>	<u>\$ 443,347</u>	<u>\$ 1,592,665</u>	<u>\$ 11,393,292</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, 2024

Total fund balance, governmental funds: \$ 10,804,944

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. 13,378,997

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. 144,886

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. 327,038

Deferred inflows associated with the net pension liability. -

Net pension liability. (1,765,426)

Some liabilities, (such as notes payable, right of use leases, 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. (1,138,518)

Net position of governmental activities in the Statement of Net Position: \$ 21,751,921

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2024

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
REVENUES				
Property taxes	\$ 479,381	\$ -	\$ -	\$ 1,010,348
Fees and fines	92	-	-	54
Licenses and permits	59,789	19,385	-	2,387
Intergovernmental	621,727	3,723,246	224,333	375,216
Charges for services	102,562	86,310	212,842	29,527
Investment earnings	440,384	-	27,937	-
Miscellaneous	13,977	133,282	-	22,958
TOTAL REVENUE	<u>1,717,912</u>	<u>3,962,223</u>	<u>465,112</u>	<u>1,440,490</u>
EXPENDITURES				
General government	1,266,551	-	-	-
Public safety	18,422	-	155,806	1,550,381
Public works	-	2,448,963	-	-
Health, welfare and sanitation	71,526	-	-	-
Culture and recreation	29,743	-	-	-
Education	-	-	-	-
Conservation/economic development	59,976	-	-	-
Debt Service:				
Principal	-	252,301	-	55,203
Interest and other charges	-	29,352	-	6,710
Capital outlay	-	728,548	285,158	-
TOTAL EXPENDITURES	<u>1,446,218</u>	<u>3,459,164</u>	<u>440,964</u>	<u>1,612,294</u>
Excess (deficiency) of revenues over expenditures	271,694	503,059	24,148	(171,804)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	374,027	-	-
Other sources	-	-	-	-
Transfers in	-	-	-	169,226
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	374,027	-	169,226
SPECIAL ITEMS				
Proceeds from sale of assets	-	235,365	-	716
Net change in fund balances	271,694	1,112,451	24,148	(1,862)
Fund Balances, October 1, 2023	<u>1,544,339</u>	<u>2,555,569</u>	<u>533,626</u>	<u>23,241</u>
FUND BALANCES, SEPTEMBER 30, 2024	<u>\$ 1,816,033</u>	<u>\$ 3,668,020</u>	<u>\$ 557,774</u>	<u>\$ 21,379</u>

<u>PAYMENT IN LIEU OF TAXES</u>	<u>ARPA FUND</u>	<u>LATCF FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ -	\$ -	\$ -	\$ 617,989	\$ 2,107,718
-	-	-	7,221	7,367
-	-	-	-	81,561
900,293	27,447	414,320	273,442	6,560,024
-	-	-	1,186,764	1,618,005
-	-	-	-	468,321
-	-	-	42,258	212,475
<u>900,293</u>	<u>27,447</u>	<u>414,320</u>	<u>2,127,674</u>	<u>11,055,471</u>
-	27,447	171,341	269,295	1,734,634
-	-	-	324,467	2,049,076
-	-	-	199,267	2,648,230
-	-	-	840,754	912,280
-	-	-	195,984	225,727
-	-	-	-	-
-	-	-	240,041	300,017
-	-	-	-	307,504
-	-	-	-	36,062
-	-	242,979	48,557	1,305,242
<u>-</u>	<u>27,447</u>	<u>414,320</u>	<u>2,118,365</u>	<u>9,518,772</u>
900,293	-	-	9,309	1,536,699
-	-	-	-	374,027
-	-	-	-	-
-	-	-	57,403	226,629
<u>(226,629)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(226,629)</u>
(226,629)	-	-	57,403	374,027
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>236,081</u>
673,664	-	-	66,712	2,146,807
<u>2,517,805</u>	<u>-</u>	<u>-</u>	<u>1,483,557</u>	<u>8,658,137</u>
\$ <u><u>3,191,469</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>1,550,269</u></u>	\$ <u><u>10,804,944</u></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, 2024

Net change in fund balances - total governmental funds:	\$	2,146,807
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.		
This is the difference between capital outlays of \$1,305,242 and depreciation of \$1,108,090 in the current period.		197,152
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.		
		(149,755)
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.		
		(66,523)
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.		
		(14,639)
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:		(6,692)
Net change in accrued landfill postclosure costs:		-
Net change in pension expense not reflected in the governmental funds:		(244,431)
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.		
		<u>(19,514)</u>
Change in net position of governmental activities:	\$	<u><u>1,842,405</u></u>

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, 2024

OPERATING REVENUES	
Net patient service revenue	\$ 16,242,316
Operating grants	11,246
Other revenue	<u>50,669</u>
TOTAL OPERATING REVENUES	<u>16,304,231</u>
OPERATING EXPENSES	
Salaries and benefits	7,699,300
Professional fees	4,724,103
Supplies	2,065,296
Insurance	-
Utilities	133,842
Repairs and maintenance	399,794
Rent	61,961
Miscellaneous	293,543
Depreciation and amortization	586,420
Travel, dues and education	<u>-</u>
TOTAL OPERATING EXPENSES	<u>15,964,259</u>
INCOME (LOSS) FROM OPERATIONS	<u>339,972</u>
NON-OPERATING INCOME (EXPENSES)	
Investment income	207,404
Interest	(30,201)
Capital grants	-
Capital contributions	122,622
Gain from sale of assets	-
Property tax	<u>-</u>
TOTAL NON-OPERATING INCOME (EXPENSES)	<u>299,825</u>
Change in net position	639,797
Net Position - July 1, 2023	<u>7,840,853</u>
NET POSITION - June 30, 2024	<u><u>\$ 8,480,650</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, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from and on behalf of patients	\$ 15,798,716
Cash paid to suppliers	(7,503,727)
Cash paid to employees	(7,612,575)
Other cash receipts	<u>80,640</u>

Net cash provided (used) by operating activities	<u>763,054</u>
--	----------------

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

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

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

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Capital grants and contributions	-
Proceeds from long-term capital lease obligation	-
Principal paid on long-term debt	(299,199)
Interest paid on long-term debt	(30,201)
Purchase of capital assets	<u>(393,888)</u>

Net cash provided (used) by capital and related financing activities	<u>(723,288)</u>
--	------------------

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of investments	-
Interest and dividends on investments	<u>192,758</u>

Net cash provided (used) by investing activities	<u>192,758</u>
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NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	232,524
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CASH AND CASH EQUIVALENTS, JULY 1, 2023	<u>4,383,967</u>
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CASH AND CASH EQUIVALENTS, JUNE 30, 2024	\$ <u><u>4,616,491</u></u>
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**RECONCILIATION OF INCOME FROM OPERATIONS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES**

Income (loss) from operations	\$ 339,972
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Amortization of service contract	-
Depreciation and amortization	586,420
Provision for bad debts	493,812
(Increase) decrease in assets:	
Patient accounts receivable	(1,165,384)
Estimated Third-party payor settlements	218,392
Inventory of supplies	18,725
Prepaid expenses	22,678
Other current assets	(8,953)
Increase (decrease) in liabilities:	
Accounts payable	161,087
Accrued compensation and related liabilities	86,725
Patient refunds	9,580
Estimated third-party payor settlements payable	-
Net cash provided by operating activities	\$ <u><u>763,054</u></u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2024

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ASSETS		
Cash	\$ 109,834	\$ (1,261)
Receivables	-	46,223
TOTAL ASSETS	109,834	44,962
LIABILITIES		
Negative cash	-	-
Accounts payable and accrued expenses	-	-
Payable to other funds	-	-
Payable to the State of Idaho	-	-
Payable to taxing districts	-	-
TOTAL LIABILITIES	-	-
NET POSITION	\$ 109,834	\$ 44,962

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2024

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ADDITIONS		
Taxes	\$ -	\$ 1,272,258
Licenses and permits	-	-
Intergovernmental revenues	1,642,776	125,503
Charges in services	2,643	488,052
Fines and forfeitures	168,056	9,754
Investment interest	-	-
Miscellaneous and contributions	65,440	6,582
Transfers from other funds	-	-
TOTAL ADDITIONS	1,878,915	1,902,149
DEDUCTIONS		
Trust operating expenses	1,858,039	1,892,798
Transfers to other funds	-	-
TOTAL DEDUCTIONS	1,858,039	1,892,798
Change in net position	20,876	9,351
NET POSITION, OCTOBER 1, 2023	88,958	35,611
NET POSITION, SEPTEMBER 30, 2024	\$ 109,834	\$ 44,962

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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, 2024

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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, 2024

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, 2024

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, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- **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.
- **American Recovery Plan Act Fund (ARPA)** – The ARPA fund accounts for funds received under the federal grant and expenditures of the ARPA grant money. Unspent funds are considered payable to the federal government. Revenues are recognized when the funds are expended.
- **Local Assistance and Tribal Consistency Fund (LATCF)** – was established through the ARPA. The LATCF fund accounts for funds received under federal grant and expenditures of the LATCF grant money. Unspent funds are considered payable to the federal government. Revenues are recognized when the funds are expended.

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 does not have any debt service funds at this time.

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, 2024**

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 Custodial Funds – Private Purpose Trust Funds account for funds held in a trustee capacity. Custodial funds are primarily used to collect and remit funds for other governmental agencies.

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, certificates of deposit with original maturities greater than three months, and government securities.

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, 2024

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 within 60 days after year end 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, 2024

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, 2024

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, 2024, unrecorded fund liabilities included approximately \$117,763 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 right of use 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, 2024

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 2024, 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, 2024

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.

The County maintains a cash pool that is available for use by all funds including fiduciary funds. The total carrying amount of deposits and investments as of September 30, 2024 was \$9,906,233. Of that amount, \$1,017,724 represented demand deposits, \$500 represented petty cash, and \$8,888,009 represented investments in certificates of deposits, government backed securities, mortgage-backed securities, and the Idaho State Investment Pool. Of the total cash, \$9,797,660 has been allocated to the governmental activities of the County.

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 \$1,017,724 and the bank balance was \$2,338,317. Of this amount, \$2,028,307 was not covered by FDIC insurance.

Investments

The fair value of the County's investments at year end was \$8,888,009.

At year end, the County had the following investments:

	<u>Fair Value</u>	<u>< 1</u>	<u>1 - 5</u>	<u>>5</u>	<u>Rating</u>	<u>%</u>
CD	\$ 2,804,166	\$ 1,273,508	\$ 1,530,658	\$ -	NA	31.6%
FFCB	1,519,638	-	1,027,585	492,053	AAA	17.1%
FAMC	253,302	-	253,302	-	AAA	2.8%
US TREAS	782,923	-	782,923	-	AAA	8.8%
State Invest Pool	3,403,962	3,403,962	-	-	NA	38.3%
Money Market	124,018	124,018	-	-	NA	1.4%
Total	<u>\$ 8,888,009</u>	<u>\$ 4,801,488</u>	<u>\$ 3,594,468</u>	<u>\$ 492,053</u>		<u>100%</u>

The investments in the amount of \$3,403,962 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, 2024 was 85 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, 2024

2. CASH AND INVESTMENTS (Continued)

Credit Risk

Oneida County has a formal written investment policy that addresses credit risk. The County follows the requirements of the Idaho Public Depository Law (Idaho Code Section, Title 57-100), and applicable investments rights and restrictions cited by Idaho Code Section, Title 67, 67-1210.

Interest Rate, Custodial, and Concentration of Credit Risk

Oneida County does not have a formal written investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates, that addresses custodial credit risk, or that addresses concentration of risk. The amount of deposits not covered by FDIC, SIPC insurance or collateralized as of September 30, 2024 was \$7,699,769.

Fair Value Measurement

Fair value accounting guidance defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value guidance also establishes a fair value hierarchy that requires a government to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Based on the inputs used to determine fair value, a three-level hierarchy is used as follows:

- Level 1: fair value is determined using quoted prices (unadjusted) for identical assets or liabilities in active markets that the government can access at the measurement date.
- Level 2: fair value is determined using inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active and inputs are derived principally from or corroborated by observable market data.
- Level 3: fair value is determined using unobservable inputs for an asset or liability and requires the government to develop its own assumptions, based on the best information available in the circumstances, about the considerations market participants would use in pricing the asset or liability.

The following table represents the County's investments that are measured or disclosed at fair value on a recurring basis. The County does not have any financial assets that are measured at fair value on a non-recurring basis.

	Fair Value Hierarchy			Total
	Level 1	Level 2	Level 3	
U.S. Treasury obligations	782,923			782,923
U.S. Agency obligations	1,772,940	-	-	1,772,940
	<u>\$ 2,555,863</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,555,863</u>

The government bond funds are valued using quoted market prices. The certificates of deposits are investments in traded certificates of deposits, which are reported in concurrent investments, are based on quoted market prices for identical investments in an inactive market or similar investments in markets that are either active or inactive.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2024

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024 was as follows:

<u>Governmental Activities</u>	<u>Balance</u> <u>10-01-2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>09-30-2024</u>
Capital assets, not being depreciated				
Land	\$ 180,998	\$ -	\$ -	\$ 180,998
Construction in process	-	-	-	-
Total capital assets, not being depreciated	<u>180,998</u>	<u>-</u>	<u>-</u>	<u>180,998</u>
Capital assets, being depreciated				
Infrastructure	9,563,815	-	-	9,563,815
Buildings and improvements	3,496,620	-	-	3,496,620
Machinery and equipment	6,946,272	901,215	(45,750)	7,801,737
Buildings and improvements – leased	-	-	-	-
Machinery and equipment – leased	<u>922,437</u>	<u>404,027</u>	<u>(299,510)</u>	<u>1,026,954</u>
Total capital assets, being depreciated	<u>20,929,144</u>	<u>1,305,242</u>	<u>(345,260)</u>	<u>21,889,126</u>
Less accumulated depreciation and amortization for				
Infrastructure	(1,306,145)	(376,583)	-	(1,682,728)
Buildings and improvements	(927,500)	(148,878)	-	(1,076,378)
Machinery and equipment	<u>(5,544,897)</u>	<u>(582,629)</u>	<u>195,505</u>	<u>(5,932,021)</u>
Total accumulated depreciation	<u>(7,778,542)</u>	<u>(1,108,090)</u>	<u>195,505</u>	<u>(8,691,127)</u>
Total capital assets, being depreciated, net	<u>13,150,602</u>	<u>197,152</u>	<u>(149,755)</u>	<u>13,197,999</u>
Governmental activity, capital assets, net	<u>\$ 13,331,600</u>	<u>\$ 197,152</u>	<u>\$ (149,755)</u>	<u>\$ 13,378,997</u>

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

<u>Governmental activities</u>	
General government	\$ 73,312
Public safety	281,899
Public works	716,919
Health, welfare, and sanitation	1,020
Culture and recreation	22,103
Conservation and economic development	<u>12,837</u>
Total governmental activities	<u>\$ 1,108,090</u>

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2024

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 74% for police and firefighters. As of June 30, 2024, it was 6.71% for general employees and 9.83% for police and firefighters. The employer contribution rate of covered payroll is set by the Retirement Board and was 11.18% for general employees and 13.26% for police and firefighters. The County's contributions were \$258,581 for the year ended June 30, 2024.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2024

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, 2024, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2024, the County's proportion was .04719576 percent.

For the year ended September 30, 2024, the County recognized pension expense/(revenue) of \$508,798. At September 30, 2024, 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	\$ 281,072	\$ -
Changes in assumptions or other inputs	69,937	-
Net difference between projected and actual earnings on pension plan investments	(32,045)	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(65,518)	-
County contributions subsequent to the measurement date	<u>73,592</u>	<u>-</u>
Total	\$ <u><u>327,038</u></u>	\$ <u><u>-</u></u>

\$73,592 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, 2024.

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, 2024, the beginning of the measurement period ended June 30, 2023 is 4.4 and 4.4 for the measurement period June 30, 2024.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2024

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:

2025	\$	87,134
2026	\$	329,168
2027	\$	(56,764)
2028	\$	(40,574)

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, 2024 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, 2024 is based on the results of an actuarial valuation date of July 1, 2024.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2024

4. PENSION PLAN (Continued)

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2024.

Asset Class	2024
Cash	0.00%
Fixed Income	30.00%
US/Global Equity	55.00%
International Equity	15.00%
Total	100.00%

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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2024

4. PENSION PLAN (Continued)

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)	\$3,354,859	\$1,765,426	\$467,264

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, 2024, the County reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

5. LITIGATION AND CONTINGENT LIABILITIES

There are occasionally claims and lawsuits pending against the County. These claims and lawsuits are presently handled by the County's insurance company and the probability of potential loss in excess of insurance coverage is remote. On August 11, 2014 the commissioners signed a note with Ireland Bank for the Oneida County Hospital to borrow up to \$150,000 at a variable rate of interest beginning at 4.250%. The note can be renewed by the commissioners on an annual basis.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2024

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, 2024, the following changes occurred in long-term debt:

Governmental activities	Balance 10-01-2023	Additions	Reductions	Balance 09-30-2024	Due within one year
Compensated absences	\$ 98,249	\$ 19,514	\$ -	\$ 117,763	\$ 35,329
Accrued interest	14,570	6,692	-	21,262	21,262
Right of use leases	636,119	404,027	(337,504)	702,642	115,310
Landfill closure costs	296,851	-	-	296,851	-
Net pension liability	1,997,133	-	(231,707)	1,765,426	-
Total governmental activities	\$ 3,042,922	\$ 430,233	\$ (569,211)	\$ 2,903,944	\$ 171,901

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2024, are as follows:

Year	<u>Governmental Activities</u> <u>Right of Use Leases</u>	
	Principal	Interest
2025	\$ 115,310	\$ 43,258
2026	60,206	36,446
2027	63,933	32,720
2028	247,434	28,800
2029	215,759	14,242
Total	\$ 702,642	\$ 155,466

Interest rates on right of use leases vary between 4.56% and 6.33%.

Debt service for governmental fund types is budgeted and expended from the fund to which the debt belongs. The majority of long-term debt belongs to the Road and Bridge and Justice Funds.

Compensated absences typically have been liquidated in the general and other governmental funds.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2024

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 2021 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, 2024 the County paid IDAWY \$786,461 for their share of the operating costs for the fiscal year 2025. 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, 2024.

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, 2024

13. NEGATIVE DEFICIT FUND BALANCES AND INTERFUND RECEIVABLES/PAYABLES

There were no funds with a deficit fund balance as of September 30, 2024.

There were no interfund receivables or payables as of September 30, 2024.

14. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2024, consisted of the following:

<u>Transfer from:</u>	<u>PILT</u>	<u>Total</u>
<u>Transfer to:</u>		
Justice	\$ 169,226	\$ 169,226
County Fair	27,928	27,928
911 Fund	29,475	29,475
Total	\$ <u>226,629</u>	\$ <u>226,629</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 14, 2025.

REQUIRED SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
GENERAL FUND
For the Year Ended September 30, 2024

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 457,000	\$ 457,000	\$ 2,251
Fees and fines	-	-	92
Licenses and permits	10,000	10,000	59,789
Intergovernmental	58,500	58,500	589,606
Charges for services	8,100	8,100	102,562
Investment earnings	21,500	21,500	466,945
Miscellaneous	6,000	6,000	41,337
TOTAL REVENUES	561,100	561,100	1,262,582
EXPENDITURES			
General government	1,385,114	1,385,114	1,209,477
Public safety	25,911	25,911	18,422
Public works	-	-	-
Health, welfare and sanitation	94,434	94,434	71,526
Culture and recreation	54,762	54,762	29,743
Education	-	-	-
Conservation/economic development	77,216	77,216	59,976
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	139,000	139,000	57,074
TOTAL EXPENDITURES	1,776,437	1,776,437	1,446,218
Excess (deficiency) of revenues over expenditures	(1,215,337)	(1,215,337)	(183,636)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(1,215,337)	(1,215,337)	(183,636)
Fund Balances, October 1, 2023	1,396,301	1,396,301	1,396,301
FUND BALANCES, SEPTEMBER 30, 2024	\$ 180,964	\$ 180,964	\$ 1,212,665

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	477,130	\$	479,381
	-		92
	-		59,789
	32,121		621,727
	-		102,562
	(26,561)		440,384
	(27,360)		13,977
	<u>455,330</u>		<u>1,717,912</u>
	57,074		1,266,551
	-		18,422
	-		-
	-		71,526
	-		29,743
	-		-
	-		59,976
	-		-
	-		-
	(57,074)		-
	<u>-</u>		<u>1,446,218</u>
	455,330		271,694
	-		-
	-		-
	-		-
	<u>-</u>		<u>-</u>
	-		-
	<u>-</u>		<u>-</u>
	455,330		271,694
	<u>148,038</u>		<u>1,544,339</u>
\$	<u><u>603,368</u></u>	\$	<u><u>1,816,033</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the Year Ended September 30, 2024

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	5,000	5,000	19,385
Intergovernmental	928,500	928,500	3,977,092
Charges for services	2,500	2,500	86,310
Investment earnings	2,500	2,500	-
Miscellaneous	71,000	71,000	133,282
TOTAL REVENUES	1,009,500	1,009,500	4,216,069
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	2,679,133	2,679,133	2,443,867
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	430,000	430,000	426,270
TOTAL EXPENDITURES	3,109,133	3,109,133	2,870,137
Excess (deficiency) of revenues over expenditures	(2,099,633)	(2,099,633)	1,345,932
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	-	-	20,365
Net change in fund balances	(2,099,633)	(2,099,633)	1,366,297
Fund Balances, October 1, 2023	1,854,514	1,854,514	1,854,514
FUND BALANCES, SEPTEMBER 30, 2024	\$ (245,119)	\$ (245,119)	\$ 3,220,811

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ -
-	-
-	19,385
(253,846)	3,723,246
-	86,310
-	-
-	133,282
<u>(253,846)</u>	<u>3,962,223</u>
-	-
-	-
5,096	2,448,963
-	-
-	-
-	-
-	-
252,301	252,301
29,352	29,352
<u>302,278</u>	<u>728,548</u>
<u>589,027</u>	<u>3,459,164</u>
(842,873)	503,059
374,027	374,027
-	-
-	-
-	-
<u>374,027</u>	<u>374,027</u>
<u>215,000</u>	<u>235,365</u>
(253,846)	1,112,451
<u>701,055</u>	<u>2,555,569</u>
\$ <u><u>447,209</u></u>	\$ <u><u>3,668,020</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
AMBULANCE
For the Year Ended September 30, 2024

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	32,300	32,300	224,333
Charges for services	30,500	30,500	225,847
Investment earnings	1,400	1,400	27,937
Miscellaneous	1,500	1,500	-
TOTAL REVENUES	65,700	65,700	478,117
EXPENDITURES			
General government	-	-	-
Public safety	189,700	189,700	146,045
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	161,000	294,919	294,919
TOTAL EXPENDITURES	350,700	484,619	440,964
Excess (deficiency) of revenues over expenditures	(285,000)	(418,919)	37,153
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	(285,000)	(418,919)	37,153
Fund Balances, October 1, 2023	513,872	513,872	513,872
FUND BALANCES, SEPTEMBER 30, 2024	\$ 228,872	\$ 94,953	\$ 551,025

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	-	\$	-
	-		-
	-		-
	-		-
	-		-
	-	224,333	
(13,005)		212,842	
-		27,937	
-		-	
(13,005)		465,112	
	-		-
9,761		155,806	
-		-	
-		-	
-		-	
-		-	
-		-	
-		-	
(9,761)		285,158	
-		440,964	
(13,005)		24,148	
-		-	
-		-	
-		-	
-		-	
-		-	
(13,005)		24,148	
19,754		533,626	
\$	6,749	\$	557,774

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the Year Ended September 30, 2024

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 875,893	\$ 875,893	\$ 3,523
Fees and fines	269	269	54
Licenses and permits	2,449	2,449	2,387
Intergovernmental	592,440	592,440	377,370
Charges for services	52,053	52,053	29,527
Investment earnings	-	-	-
Miscellaneous	142,790	142,790	22,958
TOTAL REVENUES	1,665,894	1,665,894	435,819
EXPENDITURES			
General government	-	-	-
Public safety	1,809,174	1,809,174	1,549,921
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	64,500	64,500	62,193
TOTAL EXPENDITURES	1,873,674	1,873,674	1,612,114
Excess (deficiency) of revenues over expenditures	(207,780)	(207,780)	(1,176,295)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	169,046
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	169,046
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	716
Net change in fund balances	(207,780)	(207,780)	(1,006,533)
Fund Balances, October 1, 2023	14,721	14,721	14,721
FUND BALANCES, SEPTEMBER 30, 2024	\$ (193,059)	\$ (193,059)	\$ (991,812)

<u>GAAP DIFFERENCES</u>		<u>GAAP BASIS</u>	
\$	1,006,825	\$	1,010,348
	-		54
	-		2,387
	(2,154)		375,216
	-		29,527
	-		-
	-		22,958
	<u>1,004,671</u>		<u>1,440,490</u>
	-		-
	460		1,550,381
	-		-
	-		-
	-		-
	-		-
	55,203		55,203
	6,710		6,710
	<u>(62,193)</u>		<u>-</u>
	<u>180</u>		<u>1,612,294</u>
	1,004,491		(171,804)
	-		-
	-		-
	180		169,226
	<u>-</u>		<u>-</u>
	<u>180</u>		<u>169,226</u>
	-		716
	1,004,671		(1,862)
	<u>8,520</u>		<u>23,241</u>
\$	<u><u>1,013,191</u></u>	\$	<u><u>21,379</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
PAYMENT IN LIEU OF TAXES
For the Year Ended September 30, 2024

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	920,000	920,000	673,664
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUES	920,000	920,000	673,664
EXPENDITURES			
General government	293,697	293,697	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	500,000	500,000	-
TOTAL EXPENDITURES	793,697	793,697	-
Excess (deficiency) of revenues over expenditures	126,303	126,303	673,664
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	126,303	126,303	673,664
Fund Balances, October 1, 2023	2,517,805	2,517,805	2,517,805
FUND BALANCES, SEPTEMBER 30, 2024	\$ 2,644,108	\$ 2,644,108	\$ 3,191,469

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	-	\$	-
	-		-
	-		-
	226,629		900,293
	-		-
	-		-
	-		-
	226,629		900,293
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	226,629		900,293
	-		-
	-		-
	-		-
	(226,629)		(226,629)
	(226,629)		(226,629)
	-		-
	-		673,664
	-		2,517,805
\$	-	\$	3,191,469

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ARPA
For the Year Ended September 30, 2024

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	45,217	112,930	-
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUES	45,217	112,930	-
EXPENDITURES			
General government	45,217	112,930	112,930
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	45,217	112,930	112,930
Excess (deficiency) of revenues over expenditures	-	-	(112,930)
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	-	-	(112,930)
Fund Balances, October 1, 2023	-	-	-
FUND BALANCES, SEPTEMBER 30, 2024	\$ -	\$ -	\$ (112,930)

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	-	\$	-
	-		-
	-		-
	27,447		27,447
	-		-
	-		-
	-		-
	-		-
	27,447		27,447
	-		-
	(85,483)		27,447
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	(85,483)		27,447
	-		-
	112,930		-
	-		-
	-		-
	-		-
	-		-
	-		-
	112,930		-
	-		-
\$	<u>112,930</u>	\$	<u>-</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
LATCF
For the Year Ended September 30, 2024

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	895,872	895,872	-
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUES	895,872	895,872	-
EXPENDITURES			
General government	895,872	895,872	414,320
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	895,872	895,872	414,320
Excess (deficiency) of revenues over expenditures	-	-	(414,320)
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	-	-	(414,320)
Fund Balances, October 1, 2023	-	-	-
FUND BALANCES, SEPTEMBER 30, 2024	\$ -	\$ -	\$ (414,320)

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	-	\$	-
	-		-
	-		-
	414,320		414,320
	-		-
	-		-
	-		-
	-		-
	<u>414,320</u>		<u>414,320</u>
	(242,979)		171,341
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	<u>242,979</u>		<u>242,979</u>
	-		414,320
	-		-
	414,320		-
	-		-
	-		-
	-		-
	-		-
	-		-
	<u>414,320</u>		-
	-		-
\$	<u><u>414,320</u></u>	\$	<u><u>-</u></u>

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
BUDGET AND ACTUAL
For the Year Ended September 30, 2024

1. The legally adopted budget for Oneida County – State of Idaho is based on the modified cash basis of accounting. Adjustments to the modified accrual basis of accounting are listed as GAAP differences.
2. Debt payments are reclassified from general operating expense to show principal and interest portions of cash payments.
3. Higher operating expenses may be reflected on the GAAP basis if equipment was purchased in the previous year with a partial payment budgeted in the previous year and an account payable booked to reflect the final payment in the current year's budget.
4. Capital outlays that do not meet the capitalization policy levels are reclassified out of capital outlay and into another expenditure.

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
PERSI - BASE PLAN
Last 10 Fiscal Years*

PERSI BASE PLAN					
<u>Fiscal Year</u>	<u>Employer's portion of net pension liability</u>	<u>Employer's proportionate share of the net pension liability</u>	<u>Employer's covered employee payroll</u>	<u>Employer's proportional share of the net pension liability as a percentage of its covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
2015	0.0568258%	\$ 748,303	\$ 1,583,347	47.26%	91.38%
2016	0.0557422%	\$ 1,129,980	\$ 1,627,063	69.45%	87.26%
2017	0.0546248%	\$ 858,608	\$ 1,684,784	50.96%	90.68%
2018	0.0537256%	\$ 792,462	\$ 1,717,340	46.14%	91.69%
2019	0.0549489%	\$ 627,226	\$ 1,858,767	33.74%	93.79%
2020	0.0549489%	\$ 1,050,338	\$ 1,902,630	55.20%	88.22%
2021	0.0508272%	\$ (40,142)	\$ 1,885,221	-2.13%	100.36%
2022	0.0479300%	\$ 1,887,846	\$ 1,891,246	99.82%	83.09%
2023	0.0500451%	\$ 1,997,133	\$ 2,109,255	94.68%	83.83%
2024	0.0471958%	\$ 1,765,426	\$ 2,180,771	80.95%	85.54%

*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%	
2022	\$ 239,067	\$ 239,067	\$ -	\$ 1,988,726	12.02%	
2023	\$ 258,176	\$ 258,176	\$ -	\$ 2,151,720	12.00%	
2024	\$ 263,599	\$ 263,599	\$ -	\$ 2,193,657	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, 2024

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, 2024. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

	PERSI Base Plan
Valuation date	June 30, 2024
Actuarial cost method	Entry age normal
Amortization method	Level percentage of projected payroll open
Remaining amortization period	10.8 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, 2024

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
ASSETS				
Cash - County Treasurer	\$ 90,368	\$ 6,890	\$ 60,867	\$ -
Accounts receivable	-	-	-	-
Taxes receivable	474	1	2,430	998
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	<u>90,842</u>	<u>6,891</u>	<u>63,297</u>	<u>998</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 90,842</u>	<u>\$ 6,891</u>	<u>\$ 63,297</u>	<u>\$ 998</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Warrants payable	-	-	-	-
Payable to other governments	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS				
Revenues unavailable for use	<u>436</u>	<u>1</u>	<u>2,236</u>	<u>918</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	90,406	6,890	61,061	80
Unassigned	-	-	-	-
TOTAL FUND BALANCE	<u>90,406</u>	<u>6,890</u>	<u>61,061</u>	<u>80</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	<u>\$ 90,842</u>	<u>\$ 6,891</u>	<u>\$ 63,297</u>	<u>\$ 998</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2024

	HEALTH DISTRICT	PARKS & RECREATION	INDIGENT & CHARITY	REVALUATION
ASSETS				
Cash - County Treasurer	\$ 5,616	\$ 67,037	\$ 250,593	\$ 8,694
Accounts receivable	-	-	-	-
Taxes receivable	1,422	868	(762)	979
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	7,038	67,905	249,831	9,673
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 7,038	\$ 67,905	\$ 249,831	\$ 9,673
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Warrants payable	-	-	-	-
Payable to other governments	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
DEFERRED INFLOWS				
Revenues unavailable for use	1,308	799	-	901
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	5,730	67,106	249,831	8,772
Unassigned	-	-	-	-
TOTAL FUND BALANCE	5,730	67,106	249,831	8,772
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	\$ 7,038	\$ 67,905	\$ 249,831	\$ 9,673

<u>TORT</u>	<u>WEEDS</u>	<u>CONSOLIDATED ELECTIONS</u>	<u>OPIOID SETTLEMENT</u>	<u>HISTORIC PRESERVATION</u>	<u>ONEIDA SEARCH & RESCUE</u>
\$ 32,461	\$ 25,512	\$ 46,928	\$ 56,265	\$ 3,600	\$ 2,805
-	-	-	-	-	-
2,489	1,938	-	-	-	-
-	-	14,841	-	-	-
-	-	-	-	-	-
<u>34,950</u>	<u>27,450</u>	<u>61,769</u>	<u>56,265</u>	<u>3,600</u>	<u>2,805</u>
-	-	-	-	-	-
\$ <u>34,950</u>	\$ <u>27,450</u>	\$ <u>61,769</u>	\$ <u>56,265</u>	\$ <u>3,600</u>	\$ <u>2,805</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
<u>2,290</u>	<u>1,783</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
32,660	25,667	61,769	56,265	3,600	2,805
-	-	-	-	-	-
<u>32,660</u>	<u>25,667</u>	<u>61,769</u>	<u>56,265</u>	<u>3,600</u>	<u>2,805</u>
\$ <u>34,950</u>	\$ <u>27,450</u>	\$ <u>61,769</u>	\$ <u>56,265</u>	\$ <u>3,600</u>	\$ <u>2,805</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2024

	<u>WATERWAYS</u>	<u>SOLID WASTE</u>	<u>JUVENILE DEPARTMENT BUILDING</u>	<u>COURT FACILITY FUND</u>	<u>DRUG COURT FUND</u>
ASSETS					
Cash - County Treasurer	\$ 22,102	\$ 3,018	\$ -	\$ 22,057	\$ 18,173
Accounts receivable	-	34,483	-	-	-
Taxes receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid expenses	-	786,461	-	-	-
	<u>22,102</u>	<u>823,962</u>	<u>-</u>	<u>22,057</u>	<u>18,173</u>
TOTAL ASSETS	<u>22,102</u>	<u>823,962</u>	<u>-</u>	<u>22,057</u>	<u>18,173</u>
DEFERRED OUTFLOWS					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 22,102</u>	<u>\$ 823,962</u>	<u>\$ -</u>	<u>\$ 22,057</u>	<u>\$ 18,173</u>
LIABILITIES					
Negative cash	\$ -	\$ -	\$ -	\$ -	\$ -
Warrants payable	-	-	-	-	-
Payable to other governments	-	-	-	-	-
	<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	-	31,724	-	-	-
	<u>-</u>	<u>31,724</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable	-	786,461	-	-	-
Restricted	-	-	-	-	-
Assigned	22,102	5,777	-	22,057	18,173
Unassigned	-	-	-	-	-
	<u>22,102</u>	<u>792,238</u>	<u>-</u>	<u>22,057</u>	<u>18,173</u>
TOTAL FUND BALANCE	<u>22,102</u>	<u>792,238</u>	<u>-</u>	<u>22,057</u>	<u>18,173</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	<u>\$ 22,102</u>	<u>\$ 823,962</u>	<u>\$ -</u>	<u>\$ 22,057</u>	<u>\$ 18,173</u>

<u>DIVERSION FEES FUND</u>	<u>INTERLOCK/ MONITORING FUND</u>	<u>911 FUND</u>	<u>RECOVERY ACT GRANT FUND</u>	<u>TAYLOR GRAZING FUND</u>	<u>TOTALS</u>
87	\$ 13,497	\$ -	\$ -	\$ 1,580	\$ 738,150
-	-	-	-	-	34,483
-	-	-	-	-	10,837
-	-	4,967	-	-	19,808
-	-	2,926	-	-	789,387
87	13,497	7,893	-	1,580	1,592,665
-	-	-	-	-	-
87	\$ 13,497	\$ 7,893	\$ -	\$ 1,580	\$ 1,592,665
-	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	42,396
-	-	2,926	-	-	789,387
-	-	-	-	-	-
87	13,497	4,967	-	1,580	760,882
-	-	-	-	-	-
87	13,497	7,893	-	1,580	1,550,269
87	\$ 13,497	\$ 7,893	\$ -	\$ 1,580	\$ 1,592,665

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, 2024

	AIRPORT	VETERANS MEMORIAL	DISTRICT COURT	COUNTY FAIR
REVENUES				
Taxes	\$ 22,338	\$ 56	\$ 147,541	\$ 50,426
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	30,527	-
Charges for services	111,870	-	44,166	34,878
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	5,250	-	2,939	1,737
TOTAL REVENUES	139,458	56	225,173	87,041
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	188,523	-
Health, welfare and sanitation	-	-	-	-
Public works	199,267	-	-	-
Culture and recreation	-	175	-	114,954
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	199,267	175	188,523	114,954
Excess (deficiency) of revenues over expenditures	(59,809)	(119)	36,650	(27,913)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	-	-	-	27,928
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	27,928
Excess (deficiency) of revenues over expenditures and other uses	(59,809)	(119)	36,650	15
Fund Balances, October 1, 2023	150,215	7,009	24,411	65
FUND BALANCES, September 30, 2024	\$ 90,406	\$ 6,890	\$ 61,061	\$ 80

HEALTH DISTRICT	PARKS & RECREATION	INDIGENT & CHARITY	REVALUATION	TORT	WEEDS
\$ 66,947	\$ 41,053	\$ (467)	\$ 54,806	\$ 129,442	\$ 105,847
-	-	-	-	-	-
-	10,000	108,607	-	-	-
-	35,686	-	-	-	117,751
-	-	-	-	-	-
-	-	-	-	-	-
-	14,755	780	-	-	-
<u>66,947</u>	<u>101,494</u>	<u>108,920</u>	<u>54,806</u>	<u>129,442</u>	<u>223,598</u>
-	-	-	57,179	133,268	-
-	-	-	-	-	-
65,824	-	81,725	-	-	-
-	-	-	-	-	-
-	80,855	-	-	-	-
-	-	-	-	-	240,041
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	48,557
<u>65,824</u>	<u>80,855</u>	<u>81,725</u>	<u>57,179</u>	<u>133,268</u>	<u>288,598</u>
1,123	20,639	27,195	(2,373)	(3,826)	(65,000)
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
1,123	20,639	27,195	(2,373)	(3,826)	(65,000)
4,607	46,467	222,636	11,145	36,486	90,667
<u>\$ 5,730</u>	<u>\$ 67,106</u>	<u>\$ 249,831</u>	<u>\$ 8,772</u>	<u>\$ 32,660</u>	<u>\$ 25,667</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, 2024

	CONSOLIDATED ELECTIONS.	OPIOID SETTLEMENT	HISTORIC PRESERVATION	ONEIDA SEARCH & RESCUE
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	58,971	30,751	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	14	-	-	-
TOTAL REVENUES	58,985	30,751	-	-
EXPENDITURES				
General government	71,777	583	-	-
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	-	-	-	-
TOTAL EXPENDITURES	71,777	583	-	-
Excess (deficiency) of revenues over expenditures	(12,792)	30,168	-	-
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	(12,792)	30,168	-	-
Fund Balances, October 1, 2023	74,561	26,097	3,600	2,805
FUND BALANCES, September 30, 2024	\$ 61,769	\$ 56,265	\$ 3,600	\$ 2,805

<u>WATERWAYS</u>	<u>SOLID WASTE</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
4,782	-	-	-	-	-	-
-	781,694	-	-	-	-	-
-	-	-	-	7,221	-	-
-	-	-	-	-	-	-
-	8,436	-	1,310	-	-	549
<u>4,782</u>	<u>790,130</u>	<u>-</u>	<u>1,310</u>	<u>7,221</u>	<u>-</u>	<u>549</u>
-	-	-	-	-	-	-
-	-	2,763	-	11,806	-	-
-	693,205	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>693,205</u>	<u>2,763</u>	<u>-</u>	<u>11,806</u>	<u>-</u>	<u>-</u>
4,782	96,925	(2,763)	1,310	(4,585)	-	549
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
4,782	96,925	(2,763)	1,310	(4,585)	-	549
<u>17,320</u>	<u>695,313</u>	<u>2,763</u>	<u>20,747</u>	<u>22,758</u>	<u>87</u>	<u>12,948</u>
\$ <u>22,102</u>	\$ <u>792,238</u>	\$ <u>-</u>	\$ <u>22,057</u>	\$ <u>18,173</u>	\$ <u>87</u>	\$ <u>13,497</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, 2024

	911 FUND	RECOVERY ACT GRANT FUND	TAYLOR GRAZING FUND	TOTALS
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 617,989
Licenses and permits	-	-	-	-
Intergovernmental revenues	29,804	-	-	273,442
Charges for services	60,719	-	-	1,186,764
Fines and forfeitures	-	-	-	7,221
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	6,488	42,258
TOTAL REVENUES	90,523	-	6,488	2,127,674
EXPENDITURES				
General government	-	-	6,488	269,295
Public safety	121,375	-	-	324,467
Health, welfare and sanitation	-	-	-	840,754
Public works	-	-	-	199,267
Culture and recreation	-	-	-	195,984
Conservation/economic development	-	-	-	240,041
Intergovernmental expenditures	-	-	-	-
Debt service:				-
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	48,557
TOTAL EXPENDITURES	121,375	-	6,488	2,118,365
Excess (deficiency) of revenues over expenditures	(30,852)	-	-	9,309
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	29,475	-	-	57,403
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	29,475	-	-	57,403
Excess (deficiency) of revenues over expenditures and other uses	(1,377)	-	-	66,712
Fund Balances, October 1, 2023	9,270	-	1,580	1,483,557
FUND BALANCES, September 30, 2024	\$ 7,893	\$ -	\$ 1,580	\$ 1,550,269

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ONEIDA COUNTY - STATE OF IDAHO

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

September 30, 2024

	<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	\$ 125,120	\$ 21,134	\$ -	\$ -
Receivables	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 125,120</u>	<u>\$ 21,134</u>	<u>\$ -</u>	<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>
FUND BALANCES				
Unreserved fund balances	<u>125,120</u>	<u>21,134</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND AND FUND BALANCE	<u>\$ 125,120</u>	<u>\$ 21,134</u>	<u>\$ -</u>	<u>\$ -</u>

SENIOR CITIZENS TRUST	SHERIFF'S REVOLVING TRUST	TOTALS
\$ -	\$ (36,420)	\$ 109,834
-	-	-
\$ -	\$ (36,420)	\$ 109,834
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	(36,420)	109,834
\$ -	\$ (36,420)	\$ 109,834

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, 2024

	AUDITOR TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTR TRUST	BEAR RIVER DRUG TASK FORCE TRUST
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,627,776	15,000	-	-
Charges for services	-	-	-	-
Fines and forfeitures	168,056	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	65,440	-	-
TOTAL REVENUES	1,795,832	80,440	-	-
EXPENDITURES				
General government	1,787,767	-	-	-
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	-	67,629	-	-
TOTAL EXPENDITURES	1,787,767	67,629	-	-
Excess (deficiency) of revenues over expenditures	8,065	12,811	-	-
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	8,065	12,811	-	-
Fund Balances, October 1, 2023	117,055	8,323	-	-
FUND BALANCES, September 30, 2024	\$ 125,120	\$ 21,134	\$ -	\$ -

SENIOR CITIZENS TRUST	SHERIFF'S REVOLVING TRUST	TOTALS
\$ -	\$ -	\$ -
-	-	-
-	-	1,642,776
-	2,643	2,643
-	-	168,056
-	-	-
-	-	65,440
-	2,643	1,878,915
-	-	1,787,767
-	2,643	2,643
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	67,629
-	2,643	1,858,039
-	-	20,876
-	-	-
-	-	-
-	-	-
-	-	-
-	-	20,876
-	(36,420)	88,958
\$ -	\$ (36,420)	\$ 109,834

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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, 2024

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL			
<i>Clerk/Auditor/Recorder</i>			
Salaries	\$ 148,484	\$ 133,685	\$ 14,799
Personnel benefits	-	-	-
Travel	5,050	3,732	1,318
Supplies	1,000	998	2
Utilities	-	-	-
Dues and memberships	675	55	620
Postage	3,000	4,431	(1,431)
Miscellaneous	300	940	(640)
Capital outlay	-	-	-
Department Totals	<u>158,509</u>	<u>143,841</u>	<u>14,668</u>
<i>Assessor</i>			
Salaries	170,288	169,059	1,229
Travel	6,890	7,225	(335)
Supplies	1,500	1,393	107
Utilities	-	-	-
Repairs and maintenance	4,800	1,620	3,180
Dues and memberships	500	510	(10)
Postage	500	598	(98)
Miscellaneous	500	-	500
Capital outlay	-	-	-
Department Totals	<u>184,978</u>	<u>180,405</u>	<u>4,573</u>
<i>Treasurer/Tax Collector</i>			
Salaries	115,353	109,937	5,416
Travel	3,350	2,996	354
Training	200	-	200
Supplies	700	785	(85)
Utilities	-	-	-
Lease / Rentals	1,200	1,065	135
Repairs and maintenance	500	152	348
Advertising	600	292	308
Dues and memberships	353	305	48
Postage	3,300	3,363	(63)
Tax deeding and title search	5,000	-	5,000
Miscellaneous	1,200	268	932
Capital outlay	-	-	-
Department Totals	<u>\$ 131,756</u>	<u>\$ 119,163</u>	<u>\$ 12,593</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2024

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL (Continued)			
<i>Commissioners</i>			
Salaries	\$ 63,717	\$ 63,276	\$ 441
Travel	8,900	7,690	1,210
Supplies	200	28	172
Utilities	-	-	-
Dues and memberships	300	300	-
Capital outlay	-	-	-
Department Totals	73,117	71,294	1,823
<i>Coroner</i>			
Salaries	6,640	6,594	46
Travel	1,500	-	1,500
Autopsies and inquests	5,000	3,313	1,687
Miscellaneous	1,100	-	1,100
Jury and witnesses	-	-	-
Department Totals	14,240	9,907	4,333
<i>Building Inspector</i>			
Salaries	47,736	47,540	196
Travel	3,550	2,117	1,433
Training	5,000	-	5,000
Supplies	200	590	(390)
Utilities	480	830	(350)
Repairs and maintenance	4,500	599	3,901
Contract Inspections	10,000	-	10,000
Miscellaneous	500	-	500
Dues/Registration	5,250	8,300	(3,050)
Department Totals	77,216	59,976	17,240
<i>Annex Building and Grounds</i>			
Salaries	-	-	-
Supplies	650	445	205
Professional services	-	-	-
Utilities	7,500	5,826	1,674
Repairs and maintenance	5,000	2,741	2,259
Capital outlay	50,000	34,472	15,528
Department Totals	\$ 63,150	\$ 43,484	\$ 19,666

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2024

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL (Continued)			
<i>Buildings and Grounds</i>			
Salaries	\$ 26,691	\$ 21,407	\$ 5,284
Supplies	2,500	1,469	1,031
Professional services	5,000	2,936	2,064
Utilities	38,900	36,149	2,751
Repairs and maintenance	45,000	15,752	29,248
Capital outlay	50,000	3,616	46,384
Department Totals	168,091	81,329	86,762
<i>Emergency Management</i>			
Salaries	15,320	14,820	500
Travel	7,591	2,836	4,755
SHSP grant	3,000	766	2,234
Department Totals	25,911	18,422	7,489
<i>Events Center</i>			
Salaries	7,622	8,327	(705)
Supplies	1,500	991	509
Utilities	20,240	11,937	8,303
Repairs and maintenance	25,400	6,448	18,952
Contracts	-	2,040	(2,040)
Capital Outlay	20,000	-	20,000
Department Totals	74,762	29,743	45,019
<i>County Agent</i>			
Salaries	56,344	54,158	2,186
Travel	8,100	6,980	1,120
Contracts	1,900	1,500	400
Supplies	5,050	5,643	(593)
Utilities	4,240	3,715	525
Vehicles	600	479	121
Repairs and maintenance	100	100	-
Postage	1,600	1,590	10
Photography and printing	3,450	3,883	(433)
Dues and memberships	225	278	(53)
Miscellaneous	600	634	(34)
Capital outlay	-	-	-
Department Totals	\$ 82,209	\$ 78,960	\$ 3,249

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2024

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL (Continued)			
<i>Data Processing</i>			
Travel	\$ -	\$ -	\$ -
Supplies	1,500	2,382	(882)
Repairs and maintenance	-	-	-
Contracts	105,600	71,632	33,968
Capital outlay	18,000	18,986	(986)
Department Totals	125,100	93,000	32,100
<i>Elections</i>			
Salaries	-	-	-
Travel	260	151	109
Supplies	2,000	569	1,431
Advertising	3,000	1,195	1,805
Postage	1,000	652	348
Photography and printing	10,000	11,588	(1,588)
Miscellaneous	500	-	500
Professional services	4,000	3,467	533
Repairs and maintenance	1,200	1,200	-
Capital outlay	1,000	-	1,000
Department Totals	22,960	18,822	4,138
<i>County General</i>			
Salaries	-	-	-
Personnel benefits	274,327	250,522	23,805
Travel	1,600	1,600	-
Supplies	-	-	-
Professional services	22,000	22,000	-
Advertising	6,000	2,573	3,427
Dues and memberships	10,400	10,411	(11)
Senior citizens	9,500	8,000	1,500
Miscellaneous	123,300	44,926	78,374
Signs	1,500	3,941	(2,441)
Contracts	19,000	19,000	-
College tuition	4,000	2,300	1,700
Veterans expense	6,000	5,056	944
Grants	-	-	-
Capital outlay	-	-	-
Department Totals	\$ 477,627	\$ 370,329	\$ 107,298

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2024

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL (Continued)			
<i>Indigent Non-medical</i>			
Professional services	\$ 5,000	\$ 1,181	\$ 3,819
Transportation	3,000	-	3,000
Food and housing	2,000	-	2,000
Utilities	2,000	-	2,000
Burials	3,600	-	3,600
Miscellaneous	750	-	750
Department Totals	<u>16,350</u>	<u>1,181</u>	<u>15,169</u>
<i>Planning & Zoning</i>			
Salaries	38,631	30,885	7,746
Travel	1,100	-	1,100
Training	600	380	220
Supplies	8,350	10,187	(1,837)
Utilities	-	2,187	(2,187)
Professional services	30,000	80,775	(50,775)
Miscellaneous	1,280	1,263	17
Repairs and maintenance	500	685	(185)
Capital outlay	-	-	-
Department Totals	<u>80,461</u>	<u>126,362</u>	<u>(45,901)</u>
TOTAL GENERAL	<u>\$ 1,776,437</u>	<u>\$ 1,446,218</u>	<u>\$ 330,219</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2024

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD AND BRIDGE			
Salaries	\$ 591,107	\$ 510,623	\$ 80,484
Personnel benefits	214,826	213,188	1,638
Training	5,000	5,732	(732)
Supplies	25,000	26,032	(1,032)
Utilities	18,700	13,680	5,020
Vehicles	215,000	127,486	87,514
Professional services	45,000	77,921	(32,921)
Repairs and maintenance	150,000	102,656	47,344
Rent	15,000	15,683	(683)
Freight	-	-	-
Miscellaneous	32,000	36,010	(4,010)
Grant expenditures	241,000	94,373	146,627
Chemicals	-	-	-
Dust guard	110,000	107,816	2,184
Crushed rock and gravel	380,000	260,492	119,508
Road oil and concrete	620,000	797,313	(177,313)
Projects	-	-	-
Signs	6,500	14,289	(7,789)
Culverts and cattle guards	10,000	40,573	(30,573)
Capital outlay	430,000	426,270	3,730
Total Road and Bridge	<u>\$ 3,109,133</u>	<u>\$ 2,870,137</u>	<u>\$ 238,996</u>
AIRPORT			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Supplies	200	1,676	(1,476)
Insurance	100	87	13
Utilities	116,900	109,860	7,040
Repairs and maintenance	27,000	12,848	14,152
Miscellaneous	2,000	21,326	(19,326)
Capital outlay	130,000	53,470	76,530
Total Airport	<u>\$ 276,200</u>	<u>\$ 199,267</u>	<u>\$ 76,933</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2024

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AMBULANCE			
Salaries	\$ 50,000	\$ 47,606	\$ 2,394
Personnel benefits	6,150	3,658	2,492
Travel	3,000	3,037	(37)
Supplies	6,500	3,465	3,035
Utilities	5,000	3,136	1,864
Vehicles	15,500	8,069	7,431
Professional services	16,000	22,779	(6,779)
Repairs and maintenance	20,000	12,402	7,598
Grant expenditures	40,000	22,834	17,166
Postage	50	24	26
Uniforms	3,000	2,257	743
Miscellaneous	9,500	7,031	2,469
Education	15,000	9,747	5,253
Capital outlay	294,919	294,919	-
	<u>294,919</u>	<u>294,919</u>	<u>-</u>
Total Ambulance	\$ <u>484,619</u>	\$ <u>440,964</u>	\$ <u>43,655</u>
VETERANS MEMORIAL			
Miscellaneous	\$ 2,000	\$ 175	\$ 1,825
	<u>2,000</u>	<u>175</u>	<u>1,825</u>
Total Veterans Memorial	\$ <u>2,000</u>	\$ <u>175</u>	\$ <u>1,825</u>
DISTRICT COURT			
Salaries	\$ 122,157	\$ 121,130	\$ 1,027
Personnel benefits	53,711	53,055	656
Travel	2,400	446	1,954
Supplies	1,200	237	963
Utilities	625	602	23
Crisis center	-	-	-
Professional services	3,000	650	2,350
Dues and memberships	850	597	253
Law library	10,000	9,567	433
Postage	200	-	200
Transcripts	1,000	(55)	1,055
Miscellaneous	2,000	1,300	700
Education	-	-	-
Jury and witness	2,000	994	1,006
Contracts	-	-	-
Capital outlay	2,500	-	2,500
	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total District Court	\$ <u>201,643</u>	\$ <u>188,523</u>	\$ <u>13,120</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2024

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
COUNTY FAIR			
Salaries	\$ 5,070	\$ 5,034	\$ 36
Personnel benefits	978	954	24
Travel	1,800	470	1,330
Contracts	30,000	29,000	1,000
Supplies	600	44	556
Utilities	4,700	3,565	1,135
Vehicle	2,000	913	1,087
Repairs and maintenance	11,000	5,314	5,686
Advertising	4,500	9,839	(5,339)
Awards	6,000	4,599	1,401
Postage	450	321	129
Racing expense	2,750	2,371	379
Miscellaneous	6,000	5,089	911
Entertainment	20,000	20,861	(861)
Capital outlay	26,580	26,580	-
Total County Fair	<u>\$ 122,428</u>	<u>\$ 114,954</u>	<u>\$ 7,474</u>
JUSTICE FUND			
<i>Clerk of the District Court</i>			
Salaries	\$ -	\$ -	\$ -
Department totals	<u>-</u>	<u>-</u>	<u>-</u>
<i>Sheriff</i>			
Salaries	821,040	741,372	79,668
Travel	2,400	1,496	904
Training	10,000	9,139	861
Supplies	23,000	7,726	15,274
Utilities	1,500	1,500	-
Vehicles	46,000	37,105	8,895
Repairs and maintenance	11,000	13,312	(2,312)
Dues and memberships	3,500	2,950	550
Photography and printing	600	341	259
Postage	1,000	1,221	(221)
Uniforms	4,000	4,222	(222)
Weapons and ammunition	7,000	6,055	945
Miscellaneous	5,000	4,787	213
Drug enforcement	2,000	1,841	159
Contracts	6,700	5,778	922
Capital outlay	64,500	62,193	2,307
Department totals	<u>\$ 1,009,240</u>	<u>\$ 901,038</u>	<u>\$ 108,202</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2024

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND (Continued)			
<i>Prosecuting Attorney</i>			
Salaries	\$ 133,612	\$ 44,916	\$ 88,696
Contracts	-	-	-
Travel	5,066	612	4,454
Supplies	8,670	2,613	6,057
Utilities	3,300	2,133	1,167
Professional service	300	83,634	(83,334)
Repairs and maintenance	100	-	100
Rental expense	-	-	-
Dues and memberships	1,800	1,163	637
Postage	200	15	185
Photography and printing	200	165	35
Department totals	<u>153,248</u>	<u>135,251</u>	<u>17,997</u>
<i>Public Defender</i>			
Miscellaneous	-	-	-
Contracts	-	-	-
Department totals	<u>-</u>	<u>-</u>	<u>-</u>
<i>Juvenile Detention</i>			
Salaries	89,765	87,645	2,120
Vehicles	3,300	3,237	63
Miscellaneous	6,750	3,631	3,119
Block grant	1,500	1,164	336
Cigarettes and tobacco	6,000	2,704	3,296
Miscellaneous programs	30,000	24,442	5,558
Capital outlay	-	-	-
Department totals	<u>137,315</u>	<u>122,823</u>	<u>14,492</u>
<i>General</i>			
Personnel benefits	<u>355,421</u>	<u>304,621</u>	<u>50,800</u>
Department totals	<u>\$ 355,421</u>	<u>\$ 304,621</u>	<u>\$ 50,800</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2024

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
<i>Jail</i>			
Salaries	\$ -	\$ -	\$ -
Travel	6,000	1,501	4,499
Jail inspection	-	-	-
Repairs and maintenance	1,400	423	977
Jail food	-	-	-
Clothing	-	-	-
Medical	35,550	3,406	32,144
Prisoner board	175,000	143,051	31,949
Miscellaneous	500	-	500
Supplies	-	-	-
Rental expense	-	-	-
Capital outlay	-	-	-
Department totals	<u>218,450</u>	<u>148,381</u>	<u>70,069</u>
Total Justice Fund	<u>\$ 1,873,674</u>	<u>\$ 1,612,114</u>	<u>\$ 261,560</u>
HEALTH DISTRICT			
Salaries	\$ 4,399	\$ 3,408	\$ 991
Personnel benefits	357	261	96
Miscellaneous	1,273	1,274	(1)
Contracts	-	-	-
Operating	<u>60,881</u>	<u>60,881</u>	<u>-</u>
Total Health District	<u>\$ 66,910</u>	<u>\$ 65,824</u>	<u>\$ 1,086</u>
PARKS AND RECREATION			
Salary	\$ 39,500	\$ 33,371	\$ 6,129
Personnel benefits	3,200	2,553	647
Supplies	3,700	2,157	1,543
Utilities	12,700	8,013	4,687
Repairs and maintenance	15,500	10,884	4,616
Miscellaneous	4,600	3,460	1,140
Chemicals	8,000	9,217	(1,217)
Fireworks	-	-	-
Oneida Recreation District	1,200	1,200	-
Capital outlay	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total Parks and Recreation	<u>\$ 98,400</u>	<u>\$ 80,855</u>	<u>\$ 17,545</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2024

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
INDIGENT AND CHARITY			
Salary	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Travel	-	-	-
Medical	-	-	-
Miscellaneous	-	-	-
Non-medical expenses	-	-	-
Postage	-	-	-
Public defender	65,000	61,836	3,164
Conflict defender	103,000	19,889	83,111
	<u> </u>	<u> </u>	<u> </u>
Total Indigent and Charity	\$ 168,000	\$ 81,725	\$ 86,275
	<u> </u>	<u> </u>	<u> </u>
REVALUATION			
Salary	\$ 33,477	\$ 33,245	\$ 232
Personnel benefits	16,486	16,331	155
Travel	1,450	717	733
Supplies	2,580	3,225	(645)
Education / Training	700	1,010	(310)
Vehicles	400	319	81
Miscellaneous	3,900	2,092	1,808
Contracts	-	240	(240)
Capital outlay	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Revaluation	\$ 58,993	\$ 57,179	\$ 1,814
	<u> </u>	<u> </u>	<u> </u>
SOLID WASTE			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Vehicles	-	-	-
Repairs and maintenance	-	-	-
Miscellaneous	-	-	-
Contracts	900,000	786,572	113,428
Capital outlay	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Solid Waste	\$ 900,000	\$ 786,572	\$ 113,428
	<u> </u>	<u> </u>	<u> </u>
TORT			
Personnel benefits	\$ 34,000	\$ 26,696	\$ 7,304
Insurance	104,587	104,587	-
Capital crimes defense	2,028	1,985	43
	<u> </u>	<u> </u>	<u> </u>
Total Tort	\$ 140,615	\$ 133,268	\$ 7,347
	<u> </u>	<u> </u>	<u> </u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2024

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WEEDS			
Salaries	\$ 17,228	\$ 7,928	\$ 9,300
Personnel benefits	17,652	16,841	811
Contracts	32,491	32,718	(227)
Travel	1,500	783	717
Supplies	800	273	527
Utilities	3,900	3,701	199
Vehicles	8,000	4,798	3,202
Repairs and maintenance	15,000	4,610	10,390
Dues and memberships	1,000	759	241
Postage	325	16	309
Miscellaneous	2,000	176	1,824
Chemicals	40,000	39,316	684
Spraying	105,000	121,746	(16,746)
Capital outlay	54,933	54,933	-
Total Weeds	<u>\$ 299,829</u>	<u>\$ 288,598</u>	<u>\$ 11,231</u>
CONSOLIDATED ELECTIONS			
Salaries	\$ 29,513	\$ 25,634	\$ 3,879
Personnel benefits	15,291	14,892	399
Travel	2,600	830	1,770
Supplies	3,000	936	2,064
Advertising	1,200	280	920
Postage	1,250	27	1,223
Publications	6,000	629	5,371
Miscellaneous	5,000	3,284	1,716
Election workers	8,000	2,520	5,480
Contracts	5,500	6,706	(1,206)
Capital outlay	50,000	16,039	33,961
Total Consolidated Elections	<u>\$ 127,354</u>	<u>\$ 71,777</u>	<u>\$ 55,577</u>
OPIOID SETTLEMENT			
Miscellaneous	\$ 22,360	\$ 583	\$ 21,777
Total Opioid Settlement	<u>\$ 22,360</u>	<u>\$ 583</u>	<u>\$ 21,777</u>
HISTORIC PRESERVATION			
Miscellaneous	\$ 7,600	\$ -	\$ 7,600
Total Historic Preservation	<u>\$ 7,600</u>	<u>\$ -</u>	<u>\$ 7,600</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2024

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PAYMENT IN LIEU OF TAXES			
Miscellaneous	\$ 293,697	\$ -	\$ 293,697
Capital Outlay	500,000	-	500,000
Total Payment In Lieu of Taxes	<u>\$ 793,697</u>	<u>\$ -</u>	<u>\$ 793,697</u>
SEARCH AND RESCUE			
Miscellaneous	\$ 2,805	\$ -	\$ 2,805
Total Search and Rescue	<u>\$ 2,805</u>	<u>\$ -</u>	<u>\$ 2,805</u>
WATERWAYS			
Salary	\$ -	\$ -	\$ -
Miscellaneous	14,100	-	14,100
Capital Outlay	-	-	-
Total Waterways	<u>\$ 14,100</u>	<u>\$ -</u>	<u>\$ 14,100</u>
JUVENILE DEPARTMENT BUILDING FUND			
Supplies	\$ 2,763	\$ 2,763	\$ -
Capital outlay	-	-	-
Total Juvenile Department Building Fund	<u>\$ 2,763</u>	<u>\$ 2,763</u>	<u>\$ -</u>
COURT FACILITY FUND			
Supplies	\$ -	\$ -	\$ -
Repairs and maintenance	20,387	-	-
Miscellaneous	-	-	-
Total Court Facility Fund	<u>\$ 20,387</u>	<u>\$ -</u>	<u>\$ -</u>
DRUG COURT FUND			
Salary	\$ -	\$ -	\$ -
Miscellaneous	13,800	11,806	1,994
Total Drug Court Fund	<u>\$ 13,800</u>	<u>\$ 11,806</u>	<u>\$ 1,994</u>
DIVERSION FEES FUND			
Miscellaneous	\$ -	\$ -	\$ -
Total Diversion Fees Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2024

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
911 FUND			
Emergency services	\$ -	\$ -	\$ -
Contracts	74,487	82,805	(8,318)
Utilities	34,080	34,080	-
Miscellaneous	13,000	4,682	8,318
Capital Outlay	-	-	-
Total 911 Fund	\$ 121,567	\$ 121,567	\$ -
ARPA FUND			
Capital Outlay	\$ 112,930	\$ 112,930	\$ -
Total ARPA Fund	\$ 112,930	\$ 112,930	\$ -
LATCF FUND			
Capital Outlay	\$ 895,872	\$ 414,320	\$ 481,552
Total ARPA Fund	\$ 895,872	\$ 414,320	\$ 481,552
INTERLOCK / MONITORING FUND			
Miscellaneous	\$ -	\$ -	\$ -
Total Interlock / Monitoring Fund	\$ -	\$ -	\$ -
RECOVERY ACT GRANT			
Salaries	\$ -	\$ -	\$ -
Miscellaneous	-	-	-
Capital outlay	-	-	-
Total Recovery Act Grant	\$ -	\$ -	\$ -
TAYLOR GRAZING FUND			
Miscellaneous	\$ -	\$ 6,488	\$ (6,488)
Total Taylor Grazing Fund	\$ -	\$ 6,488	\$ (6,488)
TOTAL SPECIAL REVENUE	\$ 9,937,679	\$ 7,662,389	\$ 1,461,206
TOTAL GOVERNMENTAL FUND TYPES	\$ 11,714,116	\$ 9,108,607	\$ 1,791,425

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2024

Total expenditures - budgetary basis	\$ 9,108,607
Net change in accounts payable	(85,483)
Net change in prepaid expenses	(93,559)
Reclass revenues to expenditures	180
Capital assets acquired through other sources	404,027
Capital assets acquired with trade-in of equipment	<u>185,000</u>
Total expenditures - GAAP basis	<u><u>\$ 9,518,772</u></u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF RIGHT OF USE LEASE AMORTIZATION
September 30, 2024

(3) Sheriff vehicles			Sheriff vehicle	
<u>2021 Ford F150</u>			<u>2021 Ford Transit</u>	
4.56%			4.56%	
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 47,816	\$ 2,695	\$ 10,796	\$ 608
Totals	\$ 47,816	\$ 2,695	\$ 10,796	\$ 608

Road & Bridge				
<u>2023 Caterpillar</u>		<u>2023 Caterpillar</u>		
5.99%		6.33%		
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 31,213	\$ 19,206	\$ 25,485	\$ 20,749
2026	33,108	17,310	27,098	19,136
2027	35,119	15,299	28,814	17,421
2028	216,797	13,203	30,637	15,597
2029	-	-	215,759	14,242
Totals	\$ <u>316,237</u>	\$ <u>65,018</u>	\$ <u>327,793</u>	\$ <u>87,145</u>

Totals		
<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 115,310	\$ 43,258
2026	60,206	36,446
2027	63,933	32,720
2028	247,434	28,800
2029	215,759	14,242
Totals	\$ <u>702,642</u>	\$ <u>155,466</u>

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF BASIC FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITOR'S REPORT

**The Honorable Board of County Commissioners
Oneida County, Idaho
Malad, Idaho**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Oneida County, Idaho as of and for the year ended September 30, 2024, 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 14, 2025. 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. We did identify a certain deficiency in internal controls, described below as Finding 2024-001, that we consider to be a significant deficiency.

Finding 2024-001:

Criteria:

Generally accepted accounting principles require that taxes receivable and the associated revenue be booked when the tax is levied.

Condition:

The taxes receivable was not booked at the beginning of the fiscal year and all subsequent tax payments were booked against the receivable account; no tax revenue was recognized during the fiscal year.

Cause:

At the beginning of the fiscal year an accounting entry to book taxes receivable and revenue was not done for the 2023 taxes.

Effect:

On the general ledger, the 2023 property tax receivable was understated by \$2,885,705 and the 2023 tax revenue was also understated by \$2,885,705.

Recommendation:

At the beginning of the fiscal year an accounting entry should be made to book the tax amount levied for the various funds listed on the State L-2 Form to taxes receivable with the offset credit entry to tax revenue. During the year tax payments should be booked against the receivable and then at the end of the fiscal year before the books is closed, the taxes receivable on the general ledger should reconciled to the treasurer's record of tax levied and collected.

Response 2024-001:

Management's Response and Corrective Action:

RE: audit finding 2024-001

The condition explained in this finding is true and factual. Taxes receivable should have been booked into the financial system as soon as the L-2 tax forms were approved by the State Tax Commission in October.

This error occurred as a result of staffing changes in the Clerk's office and struggles hiring, reassigning, and learning the duties that had been performed previously. These staffing issues have been resolved, and the taxes were correctly booked for the 2025 fiscal year. The county anticipates no future findings of this nature.

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*.

Entity's Response to Findings

Oneida County, Idaho's responses to the findings identified in our audit and described above were not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Searle Hart & Associates, PLLC

Idaho Falls, Idaho

April 14, 2025