

**ONEIDA COUNTY
MALAD CITY, IDAHO**

**GENERAL PURPOSE FINANCIAL STATEMENTS
AND
SELECTED OTHER FINANCIAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 1999**



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Independent Auditor's Report

Board of County Commissioners
Oneida County
Malad City, Idaho 83252

We have audited the accompanying general purpose financial statements of Oneida County as of and for the year ended September 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Oneida County Hospital, which statements represent 100% of the assets and revenues of the Proprietary Fund as of June 30, 1999. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Proprietary Fund is based solely on the report of the other auditors.

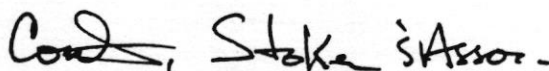
Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The County has not maintained records for its General Fixed Assets Account Group. Because we were unable to satisfy ourselves by appropriate audit tests or by other means as a result of such incomplete records, we cannot express an opinion on the General Fixed Assets Account Group listed at \$3,803,943.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we audited the General Fixed Assets Account Group referred to in the preceding paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Oneida County as of September 30, 1999, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 15, 1999 on our consideration of Oneida County's internal control structure and on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information in the table of contents is presented for purposed of additional analysis and is not a required part of the financial statements of Oneida County. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.


Condie, Stoker & Associates

December 15, 1999

ONEIDA COUNTY

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 1999

	<u>Governmental Fund Type</u>	
	<u>General</u>	<u>Special Revenue</u>
Assets		
Cash and Investments (Note B & 4)	412,732	1,295,584
Accounts Receivable, Less Allowance for Doubtful Accounts (Note C)		10,131
Delinquent Taxes and Assessments Receivable (Note D)	24,346	47,751
Supplies and Other Current Assets		
Assets Limited as to Use (Note 3)		
Other Assets		
Property, Plant and Equipment (Notes E & 5)		
Assets Under Capital Leases (Note E)		
Amount to be Provided for Retirement of General Long-Term Debt		
Total Assets	<u>437,077</u>	<u>1,353,466</u>
Liabilities		
Warrants Payable (Note F)	28,446	83,928
Vouchers Payable (Note G)	13,781	232,258
Due to Other Taxing Units		
Obligations Under Capitalized Leases (Notes I & 6)		
Landfill Closure and Postclosure Cost (Note L)		
Accrued Compensated Absences (Note J)		
Deferred Revenue (Note D)	<u>21,531</u>	<u>42,545</u>
Total Liabilities	63,758	358,730
Fund Equity		
Investment in General Fixed Assets and Capital Leases (Note E)		
Retained Earnings		
Fund Balance:		
Unreserved:		
Designated for Subsequent Years' Expenditures	45,729	219,460
Undesignated	<u>327,591</u>	<u>775,276</u>
Total Fund Equity	<u>373,320</u>	<u>994,736</u>
Total Liabilities and Fund Equity	<u>437,077</u>	<u>1,353,466</u>

See accompanying notes to financial statements.

<u>Proprietary Fund Type</u> <u>Enterprise</u> <u>Hospital</u> <u>6-30-99</u>	<u>All Trust and Agency Funds</u>	<u>Account Groups</u>		<u>(Memo Only) Totals</u>
		<u>General</u>	<u>General</u>	
		<u>Fixed Assets</u> <u>(Unaudited)</u>	<u>Long-Term</u> <u>Debt</u>	
113,351	135,083			1,956,749
747,662				757,793
27,923	140,159			240,179
132,855				132,855
331,121				331,121
45,718				45,718
1,211,119		3,067,882		4,279,001
		736,061		736,061
			703,398	703,398
<u>2,609,749</u>	<u>275,242</u>	<u>3,803,943</u>	<u>703,398</u>	<u>9,182,875</u>
	94,740			207,113
480,313				726,352
	136,363			136,363
1,176,635			583,196	1,759,831
			67,804	67,804
			52,398	52,398
	44,139			108,214
1,656,948	275,242	0	703,398	3,058,076
		3,803,943		3,803,943
952,801				952,801
				265,189
				1,102,866
<u>952,801</u>	<u>0</u>	<u>3,803,943</u>	<u>0</u>	<u>6,124,799</u>
<u>2,609,749</u>	<u>275,242</u>	<u>3,803,943</u>	<u>703,398</u>	<u>9,182,875</u>

ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BLANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Governmental Fund Types</u>		(Memo Only) Total
	<u>General</u>	<u>Special Revenue</u>	
Revenues			
Property Taxes, Penalty & Interest	304,628	444,198	748,827
State Shared Revenue	304,485	1,122,772	1,427,257
Federal Revenue		106,160	106,160
Licenses and Permits	17,706		17,706
Charges for Services	38,749	410,622	449,371
Fines and Forfeitures	60	69,614	69,674
Miscellaneous	<u>86,975</u>	<u>123,530</u>	<u>210,506</u>
Total Revenues	752,603	2,276,897	3,029,500
Expenditures			
Salaries and Wages	273,369	822,708	1,096,077
Employee Benefits	88,559	252,694	341,253
Supplies	22,356	199,158	221,514
Other Services and Charges	156,336	836,338	992,674
Capital Outlay	61,014	695,452	756,465
Capital Lease Payments:			
Principal Payments	6,969	110,802	117,771
Interest Expenditures	<u>1,597</u>	<u>2,703</u>	<u>4,300</u>
Total Expenditures	<u>610,200</u>	<u>2,919,855</u>	<u>3,530,055</u>
Excess Revenues Over Expenditures	142,403	(642,958)	(500,555)
Other Financing Sources (Uses):			
Funds Transferred In (Out)	(27,000)	27,000	0
Equipment Leases	<u>13,949</u>	<u>624,474</u>	<u>638,423</u>
Excess Revenues and Other Sources Over Expenditures and Other Uses	129,352	8,516	137,868
Fund Balance at Beginning of Year	<u>243,968</u>	<u>986,219</u>	<u>1,230,187</u>
Fund Balance at End of Year	<u><u>373,320</u></u>	<u><u>994,736</u></u>	<u><u>1,368,055</u></u>

See accompanying notes to financial statements.



ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues			
Property Taxes and Assessments	302,038	304,628	2,590
Other	<u>336,560</u>	<u>447,974</u>	<u>111,414</u>
Total Revenues	638,599	752,603	114,004
Expenditures			
Salaries and Wages	276,161	273,369	2,792
Employee Benefits	96,224	88,559	7,664
Supplies	34,775	22,356	12,419
Other Services and Charges	176,566	157,505	19,061
Capital Outlay	<u>63,550</u>	<u>54,462</u>	<u>9,088</u>
Total Expenditures	<u>647,276</u>	<u>596,251</u>	<u>51,024</u>
Excess (Deficit) Revenues Over Expenditures	(8,677)	156,352	165,029
Other Financing Sources (Uses)			
Fund Transfers	<u>(27,000)</u>	<u>(27,000)</u>	<u>0</u>
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(35,677)	129,352	165,029
Fund Balance at Beginning of Year	<u>35,677</u>	<u>243,968</u>	<u>208,291</u>
Fund Balance at End of Year	<u>0</u>	<u>373,320</u>	<u>373,320</u>

See accompanying notes to financial statements.

Special Revenue Funds			(Memo Only) Total		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
434,038	444,198	10,160	736,077	748,827	12,750
<u>1,814,474</u>	<u>1,832,699</u>	<u>18,225</u>	<u>2,151,034</u>	<u>2,280,673</u>	<u>129,639</u>
2,248,512	2,276,897	28,385	2,887,110	3,029,500	142,389
855,655	822,708	32,947	1,131,816	1,096,077	35,739
286,510	252,694	33,816	382,734	341,253	41,480
201,519	199,158	2,361	236,294	221,514	14,780
899,346	836,338	63,008	1,075,912	993,843	82,069
<u>331,661</u>	<u>184,483</u>	<u>147,178</u>	<u>395,210</u>	<u>238,944</u>	<u>156,266</u>
<u>2,574,691</u>	<u>2,295,381</u>	<u>279,310</u>	<u>3,221,966</u>	<u>2,891,632</u>	<u>330,335</u>
(326,179)	(18,484)	307,695	(334,856)	137,868	472,724
<u>27,000</u>	<u>27,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(299,179)	8,516	307,695	(334,856)	137,868	472,724
<u>299,179</u>	<u>986,219</u>	<u>687,040</u>	<u>334,856</u>	<u>1,230,187</u>	<u>895,331</u>
<u>0</u>	<u>994,736</u>	<u>994,736</u>	<u>0</u>	<u>1,368,055</u>	<u>1,368,055</u>

ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES AND EXPENSES PROPRIETARY FUND TYPE FOR THE YEAR ENDED JUNE 30, 1999 WITH COMPARATIVE TOTALS FOR 1998

	Proprietary Fund Type	
	Enterprise Fund (Hospital)	
	<u>1999</u>	<u>1998</u>
<u>Revenue</u>		
Daily Patient Services	3,582,998	3,056,981
Ad Valorem Taxes	109,886	103,441
Other Revenue	<u>22,879</u>	<u>32,220</u>
Total Revenue	3,715,763	3,192,642
<u>Operating Expenses</u>		
Salaries and Benefits	2,046,233	1,873,154
Professional Fees and Other Purchased Services	400,139	460,218
Supplies	589,871	405,714
Utilities	53,690	51,573
Repairs and Maintenance	31,677	35,390
Insurance	19,137	23,145
Travel, Dues and Education	39,368	39,665
Depreciation and Amortization	109,998	84,099
Interest	172,532	167,510
Provision for Bad Debts	93,222	103,403
Other	<u>26,732</u>	<u>19,770</u>
Total Expenses	<u>3,582,599</u>	<u>3,263,641</u>
Profit (Loss) From Operations	133,164	(70,999)
<u>Non-Operating Gains</u>		
Unrestricted Gifts and Bequests		16
Income on Investments	15,748	19,503
Gain on Sale of Property		<u>(10,726)</u>
Total Non-Operating Gains	<u>15,748</u>	<u>8,793</u>
Expenses in Excess of Revenues and Gains	<u>148,912</u>	<u>(62,206)</u>

See accompanying notes to financial statements.



ONEIDA COUNTY

COMBINED STATEMENT OF CHANGES IN RETAINED EARNINGS PROPRIETARY FUND TYPE FOR THE YEAR ENDED JUNE 30, 1999 WITH COMPARATIVE TOTALS FOR 1998

	<u>Unrestricted</u>	<u>Restricted</u>
Fund Balance, July 1, 1997	755,072	78,164
Excess of Revenue (Expenses)	(62,206)	
Transfer to Oneida County Hospital Foundation, Inc.		(78,164)
Restricted Contributions Used for Property and Equipment Purchase	11,023	
Fund Balance, June 30, 1998	703,889	0
Excess of Revenue (Expenses)	148,912	
Restricted Contributions Used for Property and Equipment Purchase	100,000	
Fund Balance, June 30, 1999	<u>952,801</u>	<u>0</u>

ONEIDA COUNTY

COMBINED STATEMENT OF CASH FLOWS PROPRIETARY FUND TYPE FOR THE YEAR ENDED JUNE 30, 1999 WITH COMPARATIVE TOTALS FOR 1998

	Proprietary Fund Type	
	1999	1998
<u>Cash Flows from Operating Activities and Non-Operating Gains:</u>		
Cash Received from Patients and Third-Party Payers	3,435,211	2,990,183
Cash Payments to Employees for Services	(2,058,750)	(1,854,667)
Cash Payments to Suppliers for Goods and Services	(1,267,985)	(1,092,848)
Other Operating Revenue	22,879	32,962
Receipts from Unrestricted Gifts and Bequests		16
Net Cash Provided (Used) for Operating Activities	131,355	75,646
<u>Cash Flows from Non-Capital Financing Activities:</u>		
Cash Received from Property and Other Taxes	107,754	94,173
Interest Payments on Short Term Borrowings		(1,308)
Net Cash Provided by Non-Capital Financing Activities	107,754	92,865
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Acquisition and Construction of Capital Assets	(102,808)	(50,152)
Principal Paid on Long-term Debt	(136,303)	(105,172)
Interest Paid on Long-term Debt	(95,292)	(104,022)
Collections on Note Receivable		102,626
Proceeds from Sale of Property		3,307
Proceeds from Restricted Contributions used to Purchase Assets	100,000	19,043
Cash Transferred to Oneida County Hospital Foundation, Inc.		(76,260)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(234,403)	(210,630)
<u>Cash Flows from Investing Activities:</u>		
Interest on Investments	15,748	19,503
Net Cash Provided by Investing Activities	15,748	19,503
Net Increase (Decrease) in Cash and Cash Equivalents	20,454	(22,616)
Cash and Cash Equivalents, Beginning of Year	424,018	446,634
Cash and Cash Equivalents, End of Year	<u>444,472</u>	<u>424,018</u>
<u>Reconciliation of Cash and Cash Equivalents to the Balance Sheet</u>		
Cash and Cash Equivalents in Current Assets	113,351	90,755
Cash and Cash Equivalents in Assets Limited as to Use:		
Held by Trustee Under Indenture Agreement	<u>331,121</u>	<u>333,263</u>
Cash and Cash Equivalents, End of Year	<u>444,472</u>	<u>424,018</u>

See accompanying notes to financial statements.

	<u>Proprietary Fund Type</u>	
	<u>1999</u>	<u>1998</u>
<u>Reconciliation Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</u>		
Loss from Operations	133,164	(70,999)
Adjustment to Reconcile Loss from Operations to Net Cash Provided by (Used for) Operating Activities:		
Depreciation and Amortization	172,532	167,510
Interest	93,222	103,403
County Tax Revenue	(109,886)	(103,441)
Unrestricted Gifts and Bequests		16
Changes in Assets and Liabilities:		
(Increase) Decrease in Current Assets:		
Patient Accounts Receivable, Net	(101,615)	(57,566)
Estimated Third-Party Payer Settlements		16,414
Supplies	(35,808)	25,475
Increase (Decrease) in Current Liabilities:		
Accounts Payable	(71,563)	(82,848)
Salaries, Wages and Related Liabilities	(12,517)	18,487
Estimated Settlements Due to Medicare and Medicaid	63,826	59,195
Net Cash Provided by (Used for) Operating Activities and Non-Operating Gains	<u>131,355</u>	<u>75,646</u>
<u>Supplemental Schedule of Noncash Capital and Related Financing Activities</u>		
<u>Related Financing Activities:</u>		
Purchase of Equipment by Assuming Capital Lease Obligations	<u></u>	<u>12,492</u>

**ONEIDA COUNTY
MALAD CITY, IDAHO**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Financial Reporting Entity

Oneida County is governed by an elected three member commission, under the statutes for Idaho counties. Oneida County is located on the southeastern Idaho-Utah border. The County provides various services as authorized: charity, and indigent, weed control, sanitary landfill, road and bridge, and airport maintenance. The County also acts as a collecting agent for taxing districts, which are separate from this report. As required by generally accepted accounting principles, these financial statements present Oneida County, Idaho and its component units. The component units discussed below are included in the reporting entity because of the significance of their operational or financial relationships with Oneida County.

Individual Component Unit Disclosures

Oneida County Hospital, Oneida County Fair, and Oneida County T.V. Translator Districts are governed by a board appointed by the Commissioners of Oneida County. Although they are legally separate from Oneida County, the aforementioned component units are reported as if they were part of the primary government because its sole purpose is to serve the citizens of Oneida County.

The accounting policies of the County are to conform to generally accepted accounting principles. The following is a summary of the more significant policies:

1. Scope of Entity

All funds and account groups of the County, as directed and defined by the National Council on Governmental Accounting Statement 3 - "Defining the Governmental Reporting Entity" are included in this general purpose financial report.

2. Basis of Presentation - Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues, and expenditures. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the County:

GOVERNMENTAL FUNDS

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. Idaho counties refer to this as the Current Expense Fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Funds included in this category are as follows:

Road and Bridge	Revaluation
Airport	Solid Waste
Ambulance	Noxious Weed
District Court	Tort
Justice Fund	Fair
Parks and Recreation	TV Transmitter
Charity and Indigent	Veterans
Health	Waterways



NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

PROPRIETARY FUNDS

Enterprise Funds - Enterprise funds are used to account for operations-

- (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or
- (b) 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, and other purposes.

The Oneida County Hospital is included in this category (see separate set of notes, pages 21-25). All financial information regarding Oneida County Hospital is as of and for the year ending June 30, 1999.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

ACCOUNT GROUPS

General Fixed Assets Account Group - This group of accounts is established to account for all fixed assets of the County.

General Long-Term Debt Account Group - This group of accounts is established to account for all long-term debt of the County.

3. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures other than interest on long-term debt are recorded when the liability is incurred.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. In the County, revenues are virtually unrestricted as to purpose of expenditure and nearly irrevocable, i.e. revocable only for failure to comply with prescribed compliance requirements, e.g. equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the available criteria.

Other Revenue

Licenses and permits, fees and fines, state and county funds, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

The accrual basis of accounting is utilized by the Proprietary Fund (Oneida County Hospital) under which revenues and accounts receivable are recognized when services are provided, and expenses and liabilities are recorded at the time goods and services are received.

4. Budgetary Data

The County commissioners meet the second Monday of September in the courthouse for the purpose of considering and fixing a final budget and making appropriations to each office, department, and fund. Budgets are amended by commissioner resolution or court order as required by Idaho code.

The encumbrance system of accounting is not used by the County. A monthly budget report showing budgets, expenditures and unexpended budgets is printed and used to prevent over-expenditure of the fund's budget.

NOTE A- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

The County budget process is on the cash disbursement basis and therefore does not include capitalized lease revenue and expenditures. Therefore, budget expenditures and other revenue is \$4,728 less than GAAP basis.

The following is a reconciliation of budgetary amounts to the Combined Statement of Revenues and Expenditures:

<u>Fund</u>	<u>Adopted Budget</u>	<u>Amendments</u>	<u>Amended Budget</u>
General	644,814	2,431	647,245
District Court	28,100	7,309	34,409
Justice	814,559	17,741	832,300
Weeds	41,058	39,175	80,233

The above budget amendments were done by order of the court or resolution for unanticipated revenue.

5. General Fixed Assets (Unaudited)

General fixed assets have been acquired for general governmental purposes. Assets purchased are recorded as other expenditures in the governmental funds and capitalized at cost in the general fixed assets account group. Contributed fixed assets are recorded in general fixed assets at fair market value at the time received. As fixed assets are disposed of, the cost or estimated historical cost is removed from this account group. Receipts from the sale of general fixed assets are generally accounted for as revenue of the respective fund which purchased the assets.

No depreciation has been provided on general fixed assets.

Infrastructure costs, i.e., road and bridge construction, have not been capitalized or reported in the General Fixed Assets Account Group.

6. Total (Memo Only) Columns

The Total (Memo Only) columns on the combined financial statements represent an aggregate of the columnar statements by fund type and account group; they do not represent consolidated financial information. They are for analysis purposes only and data contained therein is not in conformity with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

NOTE B - CASH AND INVESTMENTS

The balance and location of cash is as follows:

County Controlled Funds:	Carrying Amount	Bank Balance
Cash on Hand	15	15
Petty Cash	275	275
U.S. Bank Sweep Investment	1,732,834	1,607,123
Ireland Bank Checking	62,068	62,068
Total Cash Held by County Treasurer	1,795,192	1,669,481
T.V. Translator Cash and Investments	48,206	48,206
Total County Controlled Funds	1,843,398	1,717,687
Oneida County Hospital	113,351	
Total Cash and Restricted Funds	1,956,749	

NOTE B - CASH AND INVESTMENTS (Cont.)

There are three categories of credit risk that apply to the County's cash and investments:

- 1) Insured or collateralized or which the securities are held by the County or the County's agent in the County's name;
- 2) Uninsured and uncollateralized; or
- 3) Uninsured and unregistered for which the securities are held by the counter party or by its trust department or agent but not in the County's name. This category also includes repurchase agreements with no underlying securities.

The County has funds held only in the following categories as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
1) Insured (FDIC)	210,274	210,274
2) Uninsured and Uncollateralized	<u>1,633,124</u>	<u>1,111,040</u>
Total Cash and Cash Equivalents	<u>1,843,398</u> *	<u>1,319,922</u> *

* These amounts do not include the County Hospital.

NOTE C - ACCOUNTS RECEIVABLE

The Ambulance Fund has \$10,131 of uncollected accounts which is net of \$15,454 allowance for bad debts.

NOTE D - DELINQUENT TAXES AND ASSESSMENTS RECEIVABLES

Property taxes are levied in November of each year and recognized as revenue when the tax notices are printed. These tax notices indicate the time for collection in equal installments due on December 20 and June 20 following the November levy date. If payment is not received upon due dates, a 2% penalty is charged to the property and it is classified as past due subject to 12% interest.

Although small amounts of delinquent taxes are collected within 60 days following the close of the County's fiscal year (September 30), the County feels secure in the right to take tax deeds on property for the collection of real property taxes and tax anticipation notes can be used if needed to finance liabilities of the current period. Therefore, deferred revenue has been recorded as recommended by NCGA Interpretation #3 - "Revenue Recognition", but an allowance for uncollectible taxes receivable has not been established.

The County has assessed each resident outside the city limits a \$96.00 annual charge for maintaining and operating the sanitary landfill. Also, the County has assessed each resident within the district a \$30.00 annual charge for the television translator. This account represents the uncollected balance on these special assessments.

NOTE E - CHANGES IN GENERAL FIXED ASSETS (Unaudited)

	<u>Balance 10-1-98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9-30-99</u>
General Fund:				
Clerk		3,072		
Assessor		3,755		
Treasurer		2,293		
Annex Buildings		2,986		
Buildings and Grounds		8,435		
Emergency Services		1,000		
County Agent		2,771		
Data Processing		<u>23,934</u>		
Sub-Total General Funds	794,449	48,245	0	842,694

NOTE E - CHANGES IN GENERAL FIXED ASSETS (Unaudited) (Cont.)

Special Revenue Funds:				
Road and Bridge	12,290	(389,206)		
Airport	770			
Ambulance	5,039			
District Court	2,198			
Fair	2,243			
Justice Fund:				
Sheriff	31,534			
Prosecuting Attorney	860			
Parks and Recreations	2,478			
Revaluation	1,963			
Weeds	<u>21,443</u>			
Sub-Total Special Revenue Funds	<u>2,533,576</u>	<u>80,818</u>	<u>(389,206)</u>	<u>2,225,188</u>
Total	<u>3,328,025</u>	<u>129,063</u>	<u>(389,206)</u>	<u>3,067,882</u>

Capital leases of \$736,061 have not been included in the above listed General Fixed Assets.

NOTE F - WARRANTS PAYABLE

Warrants payable represent outstanding and unpaid orders authorized by the County Commissioners to have the Treasurer pay the bearer thereof the amount specified on the warrant. The County maintains a detailed listing of all unpaid warrants.

NOTE G - VOUCHERS PAYABLE

This account represents liabilities for goods and services rendered to the County as of September 30, 1999 evidenced by vouchers which have been approved for payment at October 19, 1999.

NOTE H - CHANGES IN LONG-TERM DEBT

The following changes in long-term debt were made during the fiscal year:

Long-Term Lease Obligations:	
Beginning Balance	263,927
Lease Purchase:	
Telephone System	12,769
Two 1999 Cat Motor Grades	348,346
Cat D6M Crawler	122,313
4 Sheriff Vehicle	103,815
Land Purchase	<u>50,000</u>
Sub-Total New Leases	<u>637,243</u>
Payments:	
2 - 1994 Caterpillar Motor Graders Traded In	196,234
Telephone System	4,624
2 - 1999 Caterpillar Motor Graders	37,469
Ambulance - Fire Building	6,038
1997 Kenworth	13,122
1999 Phone System	276
Cat DM6 Crawler	16,754
Land Purchase	20,000
4 Sheriff Vehicles	<u>23,457</u>
Sub-Total of Payments	<u>317,974</u>
Total Long-Term Lease Obligations	583,196
Estimated Landfill Closure and Postclosure Cost:	
Beginning	44,843
Current Year Estimated Cost	<u>22,961</u>
Total Long-Term Landfill Closure and Postclosure Cost	67,804



NOTE H - CHANGES IN LONG-TERM DEBT (Cont.)**Compensated Absences:**

Beginning Balance	37,753
1999 Year End Increase	14,645
Total Compensated Absences	52,398
Total Long-Term Debt	703,398

NOTE I - LEASE OBLIGATIONS

Inception Date	Collateral	Original Cost	Interest	Period	Remaining Payments #	Regular	#	Balloon	Loan Balance
General Fund									
Phone System									
09/30/99	Equipment	12,769	11.16%	Monthly	59	276		0	12,493
Holbrook Ambulance/Fire Building									
10/23/96	Building	24,873	5.65%	Annual	2	7,121		0	13,119
Road and Bridge									
97 Kenworth T800B Truck - Road and Bridge									
05/15/97	Truck	73,945	5.70%	Annual	2	16,723		0	30,790
Two 1999 Caterpillar Motor Graders - Road and Bridge Fund									
03/11/98	Equipment	348,346	5.30%	Annual	4	37,469	1-	231,653	310,877
Cat D6M Crawler - Road and Bridge									
03/01/99	Equipment	122,313	5.56	Annual	3	16,754	1	75,000	105,559
Justice Fund									
4 Sheriff Vehicles - Justice Fund									
11/16/98	Automobiles	103,815	6.50%	Annual	4	23,457		0	80,358
Solid Waste									
Landfill Land Expansion									
08/03/99	Land	50,000	7.50%	Annual	3	10,000	Plus Interest		30,000
Total Debt									583,196

The annual requirements to pay back all capital lease obligations is as follows:

Description	Initial Rate	Principal Payments					Total	Principal	
		2000	2001	2002	2003	2004		Current	Long-Term
1) 2 -Caterpillar 140 Motor Graders									
-U.S. Bank	5.480%	20,992	22,105	23,276	24,510	219,994	310,877	20,992	289,885
2) Holbrook Fir-Ambulance Building									
-US Bank	5.850%	6,380	6,739	0	0	0	13,119	6,380	6,739
3) Cat D6M Crawler	5.560%	10,886	11,492	12,130	71,051	0	105,559	10,886	94,673
4) 97 Kenworth Truck									
-US Bank	5.700%	14,968	15,822	0	0	0	30,790	14,968	15,822
5) Landfill Land Expansion	7.500%	10,000	10,000	10,000	0	0	30,000	10,000	20,000
6) Phone System -Lease Corp.	17.760%	2,020	2,257	2,523	2,819	2,874	12,493	2,020	10,473
7) 4 Sheriff Vehicles	6.500%	18,234	19,419	20,681	22,024	0	80,358	18,234	62,124
Total Capital Lease Obligations		83,480	87,834	68,610	120,404	222,868	583,196	83,480	499,716

NOTE I - LEASE OBLIGATIONS (continued)**Operating Leases**

The County has operating leases for two copiers. The future obligation for these leases is as follows:

<u>Description</u>	<u>Initial Rate</u>	<u>Lease Payments</u>		<u>Total Payments</u>	<u>Net PV of MLP</u>
		<u>2000</u>	<u>2001</u>		
1) Ricoh FT-4522 Copier	8.00%	2,315	2,122	4,437	4,114
2) Ricoh 4527 Copier	8.00%	1,355	0	1,355	1,319
Total Operating Lease Obligations		<u>3,670</u>	<u>2,122</u>	<u>5,792</u>	<u>5,433</u>

NOTE J - COMPENSATED ABSENCES

The County accrues vacation, compensatory time, and sick pay for its employees based upon length of service or days worked. Vacation days and compensatory time are payable upon termination of employment and will not exceed ten days per year plus a maximum carryover of five days per year. Sick leave accrues at the rate of one day per month to a maximum of thirty days and is not payable upon termination. Vacation and compensatory time earned as of September 30, 1999 has been accrued; however, sick pay is not considered a vested benefit and is not accrued.

NOTE K - EMPLOYEE RETIREMENT PLAN

Public Employee Retirement System of Idaho - The Public Employee Retirement System of Idaho (PERSI), a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The plan provides benefits based on members' years of service, age and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Designed as a mandatory system for eligible state and school district employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERSI. Financial reports for the plan are available from PERSI upon request.

After five years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of credited service, the annual service retirement allowance is 1.917% (2.225% police/firefighter) of the average monthly salary for the highest consecutive 42 months.

For the year ended June 30, 1999, the required contribution rate for general employees was 9.77% and 5.86% of covered payroll for Oneida County and its employees, respectively, and 10.01% and 7.21% for police/firefighter employees, for the Oneida County and its employees, respectively. The Oneida County contributions required and paid were \$160,491.00, \$144,240.00, and \$163,546.00 for the three years ended June 30, 1999, 1998, and 1997 respectively.

NOTE L - ESTIMATED LANDFILL CLOSURE AND POSTCLOSURE COST

State and federal laws and regulations require the government to place a final cover on its Oneida County Municipal Solid Waste Landfill near Malad landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure.

Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the government reports a portion of these closure and postclosure care costs as a liability based on landfill capacity used as of each balance sheet date.

The \$67,804 reported as landfill closure and postclosure care liability at September 30, 1999 represents the cumulative amount reported to date based on the use of 12 percent of the estimated capacity of the landfill. The government will recognize the remaining estimated cost of closure and postclosure care of \$482,196 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1999. The government expects to close the landfill in the year 2017. Actual cost may be higher because of inflation, changes in technology, or changes in regulations.

As of September 30, 1999 the government is not required by state and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care.

NOTE M - YEAR 2000 (Y2K)

The County currently has upgraded all vital computer systems to be 2000 compliant. Their major software is provided by third party vendors, Computer Arts, Inc. and Idaho State Tax Commission, and is reported to be 2000 compliant. Therefore, management for Oneida County does not anticipate any material cost related to the year 2000.



ONEIDA COUNTY HOSPITAL

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 1999 and 1998

NOTE 1 - DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity - Oneida County Hospital (Hospital) is an 11 bed acute care hospital with an attached 41 bed long-term care facility, owned and operated by Oneida County. The Hospital is exempt from federal income tax pursuant to Internal Revenue Code section 115, and is also exempt from federal income tax filing requirements.

Basis of Presentation - The financial statements are presented in conformity with generally accepted accounting principles as recommended in the American Institute of Certified Public Accountants' audit and accounting guide 'Health Care Organizations'.

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.

Proprietary Fund Accounting - The Hospital utilizes the proprietary fund method of accounting whereby revenue and expenses are recognized on the accrual basis. Substantially all revenues and expenses are subject to accrual.

Costs of Borrowing - Interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets.

Assets Limited as to Use - Assets limited as to use consist of assets held by trustee under an indenture agreement. Amounts required to meet current liabilities of the Hospital have been reclassified in the balance sheet at June 30, 1999 and 1998.

Property and Equipment - Property and equipment acquisitions are recorded at cost. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed using the straight-line method. Equipment under capital lease obligations is amortized on the straight-line method over the shorter period of the lease term or the estimated useful life of the equipment. Such amortization is included in depreciation and amortization in the financial statements.

Net Patient Service Revenue - The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Charity Care - Charity care represents health care services that are provided but are never expected to result in cash flows. As a result, charity care does not qualify for recognition as receivables or revenue in the financial statements. The Hospital does not have a policy that specifically meets this criteria for charity care.

Ad Valorem Taxes - The Hospital received approximately 3.1 percent in 1999 and 7.5 percent in 1998 of its financial support from ad valorem taxes. These funds were used to support operations.

Current taxes are received beginning in December of each year and become delinquent after June 20 of the following year.



NOTE 1 - DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

Accounting Standards - Pursuant to Governmental Accounting Standards Board (GASB) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the Hospital has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989.

Risk Management - The Hospital is exposed to various risks of loss from torts, theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disaster; and employee health and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

NOTE 2 - NET PATIENT SERVICE REVENUE

The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

Medicare - Inpatient acute care services rendered to Medicare program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. Inpatient nonacute service, certain outpatient services, and defined capital costs related to Medicare beneficiaries are paid based on a cost reimbursement methodology. The Hospital is reimbursed for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare fiscal intermediary.

Medicaid - Inpatient and outpatient services rendered to Medicaid program beneficiaries are reimbursed under a cost reimbursement methodology. The Hospital is reimbursed at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicaid fiscal intermediary.

NOTE 3 - ASSETS LIMITED AS TO USE

Assets limited as to use that are required for obligations classified as current liabilities are reported in current assets. The composition of assets limited as to use at June 30, 1999 and 1998, is set forth in the following table.

	<u>1999</u>	<u>1998</u>
Held by trustee under indenture agreement:		
Cash:	<u>333,121</u>	<u>333,263</u>

NOTE 4- BANK DEPOSITS

At June 30, 1999 and 1998, the Hospital's bank balances were either entirely insured (FDIC), or collateralized with securities held by the Idaho State Treasurer or the U.S. Bank Corporate Trust Department in the Hospital's name, except that at June 30, 1999 and 1998, the general checking account balance at U.S. Bank exceeded FDIC insurance coverage by approximately \$76,000 and \$15,000, respectively.

NOTE 5 - PROPERTY AND EQUIPMENT

A summary of property and equipment at June 30, 1999 and 1998 follows:

	<u>1999</u>	<u>1998</u>
Land	4,990	4,990
Land Improvements	23,598	24,057
Buildings and Improvements	2,064,034	2,064,720
Equipment	857,844	795,533
Equipment under capital lease obligations	<u>62,696</u>	<u>126,940</u>
	3,013,162	3,016,240
Less Accumulated Depreciation and Amortization	<u>1,802,043</u>	<u>1,740,995</u>
Property and Equipment, Net	<u>1,211,119</u>	<u>1,275,245</u>

Depreciation expense for the years ended June 30, 1999 and 1998 amounted to \$166,934 and \$161,912. Accumulated amortization for equipment under capital lease obligations was \$35,528 and \$31,584 at June 30, 1999 and 1998, respectively.

NOTE 6 - LONG-TERM DEBT

A summary of long-term debt, including capital lease obligations, at June 30, 1999 and 1998, follows:

	<u>1999</u>	<u>1998</u>
Idaho Health Facilities Authority Revenue Bonds, Series 1991, collateralized by a pledge of the Hospital's gross receipts (subject to certain exceptions and exclusions) and by a security interest in machinery and equipment acquired from proceeds of the Series 1991 Bonds -		
Serial bonds, payable annually from September 1, 1993 through September 1, 2004 in amounts ranging from \$65,000 to \$135,000; interest ranges from 6.00% to 7.50%	685,000	775,000
Term bonds payable September 1, 2007; interest at 7.75%	<u>470,000</u>	<u>470,000</u>
	<u>1,155,000</u>	<u>1,245,000</u>
Capital lease obligations, at varying rates of imputed interest from 5.4% to 14.2% collateralized by leased equipment	<u>21,635</u>	<u>67,938</u>
	<u>1,176,635</u>	<u>1,312,938</u>
Less current portion	<u>111,709</u>	<u>124,738</u>
	<u>\$1,064,926</u>	<u>\$1,188,200</u>

Under the terms of the Indenture of Trust, regarding the Series 1991 Bonds, the Hospital is required to maintain certain deposits with a trustee. Such deposits are included with assets whose use is limited in the financial statements.

Special covenants and provisions related to the Series 1991 Bonds stipulate that, among other things, certain limits be placed on the incurrence of additional borrowings, and that the Hospital be required to satisfy certain measures of financial performance as long as the bonds are outstanding.

NOTE 6 - LONG TERM DEBT (continued)

Scheduled principal repayments on long-term debt and payments on capital lease obligations are as follows:

Year Ending June 30,	Long-Term Debt	Capital Lease Obligations
2000	95,000	18,469
2001	100,000	5,037
2002	110,000	0
2003	120,000	0
2004	125,000	0
Thereafter	<u>605,000</u>	<u>0</u>
	<u>1,155,000</u>	23,506
Less amount representing interest on capital lease obligations		<u>1,871</u>
		<u>21,635</u>

A summary of interest cost, and investment income on borrowed funds held by the trustee under the debt indenture, during the years ended June 30, 1999 and 1998 as follows:

	<u>1999</u>	<u>1998</u>
Interest cost charged to operations	<u>87,265</u>	<u>93,403</u>
Investment income credited to nonoperating income	<u>13,284</u>	<u>15,243</u>

NOTE 7 - PENSION AND RETIREMENT PLANS**Pension Plan - Public Employee Retirement System of Idaho**

The Public Employee Retirement System of Idaho (PERSI), a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. Designed as a mandatory system for eligible state and school district employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERSI. Financial reports for the plan are available from PERSI upon request.

The Hospital terminated its participation in PERSI effective December 31, 1996, in accordance with Idaho Code section 59-1326. This legislation, which was enacted earlier in 1996, authorized political subdivisions that are employer units of PERSI the ability to withdraw from PERSI under certain conditions, which were properly met by the Hospital.

The Hospital's contributions required and paid were \$81,033 for the year ended June 30, 1997.

Retirement Plan - Oneida County Hospital Employee Retirement Plan

On March 1, 1998 the Hospital adopted a defined contribution plan covering substantially all employees meeting minimum age and service requirements. Participation in the plan is mandatory. Employee contributions of 7% of each covered employees's compensation are matched equally by the Hospital. The cost of this plan was \$82,932 and \$94,056 for the years ended June 30, 1999 and 1998.

NOTE 8 - CONCENTRATIONS OF CREDIT RISK

The Hospital grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors at June 30, 1999 and 1998 was as follows:

	<u>1999</u>	<u>1998</u>
Medicare	34%	45%
Medicaid	18%	14%
Blue Cross	8%	10%
Other third-party payors	28%	16%
Patients	<u>12%</u>	<u>15%</u>
	<u>100%</u>	<u>100%</u>

OTHER FINANCIAL INFORMATION

ONEIDA COUNTY

COMBINING BALANCE SHEET SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30 1999

	Road and Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Parks & Recreation Fund	Charity and Indigent Fund
Assets							
Cash and Investments	698,245	12,589	63,075	36,112	80,522	6,497	114,800
Accounts Receivable			10,131				
Delinquent Taxes Receivable	<u>213</u>	<u>789</u>	<u>18</u>		<u>24,322</u>	<u>776</u>	<u>1,311</u>
Total Assets	<u>698,458</u>	<u>13,378</u>	<u>73,224</u>	<u>36,112</u>	<u>104,844</u>	<u>7,273</u>	<u>116,111</u>
Liabilities							
Warrants Payable	30,221	562	2,204	1,151	33,102	928	
Vouchers Payable	173,334	266	7,080	1,854	20,433	4,821	
Deferred Revenue	<u>729</u>	<u>705</u>	<u>15</u>		<u>21,425</u>	<u>732</u>	<u>974</u>
Total Liabilities	204,284	1,533	9,299	3,004	74,959	6,480	974
Fund Balances							
Unreserved:							
Designated for Subsequent Years' Expenditures		3,248	9,689	20,222	29,885	792	60,500
Undesignated	<u>494,174</u>	<u>8,597</u>	<u>54,236</u>	<u>12,885</u>			<u>54,636</u>
Total Fund Balances	<u>494,174</u>	<u>11,845</u>	<u>63,925</u>	<u>33,107</u>	<u>29,885</u>	<u>792</u>	<u>115,136</u>
Total Liabilities and Fund Balances	<u>698,458</u>	<u>13,378</u>	<u>73,224</u>	<u>36,112</u>	<u>104,844</u>	<u>7,272</u>	<u>116,111</u>

See independent auditor's report on other financial information.

Health Fund	Reval- uation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	TV Fund	Veterans Fund	Water- ways Fund	(Memo Only) Totals
8,645	26,409	96,669	13,900	31,503	36,407	48,655	5,999	15,558	1,295,584
									10,131
<u>1,626</u>	<u>3,042</u>	<u>6,622</u>	<u>290</u>	<u>2,170</u>	<u>2,297</u>	<u>3,975</u>	<u>300</u>		<u>47,751</u>
<u>10,272</u>	<u>29,451</u>	<u>103,290</u>	<u>14,190</u>	<u>33,673</u>	<u>38,703</u>	<u>52,630</u>	<u>6,299</u>	<u>15,558</u>	<u>1,353,466</u>
110	11,390	2,213	896		1,153				83,928
	7,270	16,228	93		298			582	232,258
<u>1,553</u>	<u>2,675</u>	<u>6,018</u>	<u>232</u>	<u>1,511</u>	<u>2,023</u>	<u>3,666</u>	<u>288</u>		<u>42,545</u>
1,662	21,335	24,460	1,220	1,511	3,473	3,666	288	582	358,730
2,121	3,100	15,134		27,610	27,094	14,650	1,500	3,915	219,460
<u>6,488</u>	<u>5,016</u>	<u>63,697</u>	<u>12,969</u>	<u>4,552</u>	<u>8,136</u>	<u>34,314</u>	<u>4,511</u>	<u>11,061</u>	<u>775,276</u>
<u>8,609</u>	<u>8,116</u>	<u>78,831</u>	<u>12,969</u>	<u>32,162</u>	<u>35,230</u>	<u>48,964</u>	<u>6,011</u>	<u>14,976</u>	<u>994,736</u>
<u>10,272</u>	<u>29,451</u>	<u>103,290</u>	<u>14,190</u>	<u>33,673</u>	<u>38,703</u>	<u>52,630</u>	<u>6,299</u>	<u>15,558</u>	<u>1,353,466</u>



ONEIDA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE ACTUAL - SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 1999

	Road and Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Parks & Recreation Fund	Charity and Indigent Fund
Revenue							
Property Taxes	200	12,029	57		304,752	7,886	20,275
State Shared Revenue	992,154	2,801		1,487	89,956	1,229	2,918
Federal Revenue			600	5,560	100,000		
Charges for Services	4,862		37,514	7,373	148,384	23,469	
Fines and Forfeiture				33,544	36,070		
Miscellaneous	<u>52,590</u>	<u>5,237</u>		<u>330</u>	<u>25,336</u>	<u>4,607</u>	<u>600</u>
Total Revenues	1,049,807	20,066	38,171	48,295	704,497	37,190	23,792
Expenditures							
Salaries and Wages	270,691		10,680	5,231	467,494	18,459	
Employee Benefits	79,243		935	426	133,891	1,504	
Supplies	52,690		3,593	7,010	71,977	2,946	
Other Services and Charges	453,465	10,699	10,576	20,544	92,344	16,257	11,073
Capital Expenditures	482,949	770	5,039	2,198	126,368	2,478	
Principal Payments	67,345				23,457		
Interest Payments	<u>2,503</u>						
Total Expenditures	<u>1,408,887</u>	<u>11,469</u>	<u>30,824</u>	<u>35,409</u>	<u>915,531</u>	<u>41,644</u>	<u>11,073</u>
Excess (Deficit) Revenues Over Expenditures	(359,080)	8,597	7,347	12,885	(211,034)	(4,454)	12,720
Other Financing Sources (Uses):							
Fund Transfers In (Out)							
Lease Proceeds	<u>470,659</u>				<u>103,815</u>		
Excess (Deficit) Revenue and Other Sources Over Expenditures and Other Uses	111,579	8,597	7,347	12,885	(107,219)	(4,454)	12,720
Fund Balance at Beginning of Year	<u>382,595</u>	<u>3,248</u>	<u>56,578</u>	<u>20,222</u>	<u>137,104</u>	<u>5,246</u>	<u>102,417</u>
Fund Balance at End of Year	<u>494,174</u>	<u>11,845</u>	<u>63,925</u>	<u>33,107</u>	<u>29,885</u>	<u>792</u>	<u>115,136</u>

See independent auditor's report on other financial information.

Health Fund	Reval- uation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	TV Fund	Veteran Fund	Water- ways Fund	(Memo Only) Totals
19,520	32,602	1,026	5,717	5,935	30,181		4,019		444,198
5,343	6,725		2,578	307	7,230		1,009	9,035	1,122,772
									106,160
		107,069	28,658		16,681	36,613			410,622
									69,614
				21,520	11,514	1,798			123,530
24,863	39,327	108,094	36,953	27,762	65,606	38,411	5,028	9,035	2,276,897
2,649		29,924	14,875		2,703				822,708
203		7,829	1,896	26,101	664				252,694
	2,598		30,831		957	26,555		2	199,158
17,837	40,487	35,515	11,187	43,593	56,043	11,891		4,827	836,338
	1,963	50,000	21,443		2,243				695,452
		20,000							110,802
		200							2,703
20,689	45,048	143,468	80,233	69,694	62,611	38,446	0	4,829	2,919,855
4,174	(5,721)	(35,374)	(43,280)	(41,932)	2,994	(35)	5,028	4,207	(642,958)
			27,000						27,000
		50,000							624,474
4,174	(5,721)	14,626	(16,280)	(41,932)	2,994	(35)	5,028	4,207	8,516
4,435	13,838	64,205	29,250	74,094	32,236	48,999	983	10,770	986,219
8,609	8,116	78,831	12,969	32,162	35,230	48,964	6,011	14,976	994,736

ONEIDA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

	Road and Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Parks & Recreation Fund	Charity and Indigent Fund
Revenue							
Property Taxes		12,000			302,038	8,000	19,000
Other Revenue	<u>980,350</u>	<u>2,500</u>	<u>42,132</u>	<u>35,409</u>	<u>503,455</u>	<u>27,205</u>	<u>7,000</u>
Total Revenues	980,350	14,500	42,132	35,409	805,494	35,205	26,000
Expenditures							
Salaries and Wages	281,785		15,000	5,231	477,520	21,019	
Employee Benefits	86,565		1,223		140,729	1,713	
Supplies	63,500	700	5,300	6,500	65,565	6,600	
Other Services and Charges	403,050	13,800	23,380	21,678	99,105	12,550	61,000
Capital Expenditures	<u>218,337</u>		<u>4,000</u>	<u>2,000</u>	<u>49,381</u>		
Total Expenditures	<u>1,053,237</u>	<u>14,500</u>	<u>48,903</u>	<u>35,409</u>	<u>832,300</u>	<u>41,882</u>	<u>61,000</u>
Excess (Deficit) Revenues Over Expenditures	(72,887)	0	(6,771)	0	(26,806)	(6,677)	(35,000)
Other Financing Sources (Uses): Fund Transfers In (Out)							
Excess (Deficit) Revenue and Other Sources Over Expenditures and Other Uses							
Fund Balance at Beginning of Year	<u>72,887</u>	<u>0</u>	<u>6,771</u>	<u>0</u>	<u>26,806</u>	<u>6,677</u>	<u>35,000</u>
Fund Balance at End of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

See independent auditor's report on other financial information.

Health Fund	Reval- uation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	TV Fund	Veteran Fund	Water- ways Fund	(Memo Only) Totals
20,000	32,000		5,000	2,000	30,000		4,000		434,038
<u>3,935</u>	<u>7,050</u>	<u>101,598</u>	<u>33,375</u>	<u>18,750</u>	<u>16,230</u>	<u>31,550</u>		<u>3,935</u>	<u>1,814,474</u>
23,935	39,050	101,598	38,375	20,750	46,230	31,550	4,000	3,935	2,248,512
2,649		29,371	14,875		8,204				855,655
227		8,428	1,896	45,061	669				286,510
	3,200	1,500	30,639		1,165	16,000		850	201,519
23,483	43,700	63,000	11,379	40,857	55,814	15,550	4,000	7,000	899,346
	<u>2,500</u>	<u>34,000</u>	<u>21,443</u>						<u>331,661</u>
<u>26,360</u>	<u>49,400</u>	<u>136,299</u>	<u>80,233</u>	<u>85,918</u>	<u>65,851</u>	<u>31,550</u>	<u>4,000</u>	<u>7,850</u>	<u>2,574,691</u>
(2,425)	(10,350)	(34,701)	(41,858)	(65,168)	(19,621)	0	0	(3,915)	(326,179)
			<u>27,000</u>						<u>27,000</u>
<u>2,425</u>	<u>10,350</u>	<u>34,701</u>	<u>14,858</u>	<u>65,168</u>	<u>19,621</u>	<u>0</u>	<u>0</u>	<u>3,915</u>	<u>299,179</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

ONEIDA COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 1999

	Balance 10-01-98	Additions	Deletions	Balance 9-30-99
ASSETS				
Cash and Time Investments:				
Auditors' Trust	19,496	564,796	539,327	44,965
County Library	2,001	85,419	86,275	1,144
Court Facility Trust	2,415	930		3,345
DUI Interlock	3,230	447		3,677
Department of Transportation	17,764	252,199	251,539	18,424
Forest Fire Protection	49	1,387	1,436	0
Holbrook Cemetery	93	1,640	1,640	93
Holbrook Recreation	99	1,679	1,670	109
Malad City	2,806	379,993	377,329	5,469
Malad Valley Fire	113	34,938	34,888	163
Oneida County Hospital	1,218	109,942	110,090	1,069
Forest Practice	5	152	157	0
Pleasant View Cemetery	13	770	780	3
Samaria Cemetery	43	1,864	1,862	45
Samaria Recreation	0	4,263	4,253	10
School District No. 351	13,967	1,016,106	1,013,210	16,863
Ambulance Trust	555			555
Taylor Grazing	8,251	6,933	8,292	6,892
Sheriff Trust	164	22,731	368	22,527
Sidewalk Malad City	411	13,238	13,111	538
Sprinkler Malad City	130	2,795	2,698	228
St. John Cemetery	19	3,673	3,586	107
State	4,526	40,468	36,351	8,643
School District No. 151	0	19,837	19,623	213
Total Cash and Time Investments	77,369	2,566,201	2,508,486	135,083
Delinquent Taxes and Assessments Receivable:				
County Library	5,474	69,473	69,294	5,653
Forest Fire Protection	254	1,256	1,345	165
Holbrook Cemetery	222	1,274	1,259	237
Holbrook Recreation	259	1,449	1,433	275
Malad City	29,201	302,679	300,600	31,280
Malad Valley Fire	604	30,098	29,067	1,635
Oneida County Hospital	6,158	90,836	89,853	7,142
Pleasant View Cemetery	36	610	598	48
Samaria Cemetery	204	1,513	1,506	212
Samaria Recreation	0	3,953	3,637	316
Forest Practice	28	137	147	18
School District No. 351	78,900	1,000,885	997,014	82,771
Sidewalk Malad City	9,391	11,497	12,096	8,792
Sprinkler Malad City	1,564	2,431	2,571	1,424
St. John Cemetery	157	2,754	2,790	121
School District No. 151	0	18,460	18,392	68
Total Receivables	132,453	1,539,307	1,531,602	140,159
Total Assets				
	209,822	4,105,508	4,040,088	275,242

See independent auditor's report on other financial information.

	Balance 10-01-98	Additions	Deletions	Balance 9-30-99
LIABILITIES				
Warrants Payable:				
Auditors' Trust	15,740	220,279	194,400	41,619
County Library	2,001	85,408	86,264	1,144
Department of Transportation	17,764	252,199	251,539	18,424
Forest Fire Protection	49	1,387	1,436	0
Holbrook Cemetery	93	1,640	1,640	93
Holbrook Recreation	99	1,679	1,670	109
Malad City	2,806	379,993	377,329	5,469
Malad Valley Fire	113	34,936	34,886	163
Oneida County Hospital	1,218	109,928	110,076	1,069
Pleasant View Cemetery	13	770	780	3
Samaria Cemetery	43	1,864	1,862	45
Samaria Recreation	0	4,263	4,253	10
School District No. 351	13,967	1,016,106	1,013,210	16,863
Sheriff Trust	0			0
Sidewalk Malad City	411	13,238	13,111	538
Forest Practice	5	152	157	0
Sprinkler Malad City	130	2,795	2,698	228
St. John Cemetery	19	3,673	3,586	107
State	4,526	40,468	36,351	8,643
School District No. 151	0	19,837	19,623	213
Total Warrants Payable	58,998	2,190,616	2,154,874	94,740
Due to Other Taxing Units:				
Auditors Trust	3,755	564,796	565,205	3,347
County Library	5,474	69,473	69,294	5,653
Forest Fire Protection	254	1,256	1,345	165
Holbrook Cemetery	222	1,274	1,259	237
Holbrook Recreation	259	1,449	1,433	275
Malad City	29,201	302,679	300,600	31,280
Malad Valley Fire	604	30,098	29,067	1,635
Pleasant View Cemetery	36	610	598	48
Samaria Cemetery	204	1,513	1,506	212
Samaria Recreation	0	3,953	3,637	316
Forest Practice	28	137	147	18
School District No. 351	78,900	1,000,885	997,014	82,771
Sidewalk Malad City	9,391	11,497	12,096	8,792
Sprinkler Malad City	1,564	2,431	2,571	1,424
St. John Cemetery	157	2,754	2,790	121
School District No. 151	0	18,460	18,392	68
Total Due to Other Taxing Units	130,050	2,013,267	2,006,955	136,363
Deferred Revenue:				
Court Facility Trust	2,415	930		3,345
DUI Interlock	3,230	447		3,677
Oneida County Hospital	6,158	90,836	89,853	7,142
Ambulance Trust	555			555
Sheriff Trust	164	22,731	368	22,527
Taylor Grazing	8,251	6,933	8,292	6,892
Total Deferred Revenue	20,774	121,877	98,512	44,139
Total Liabilities and Deferred Revenue	209,822	4,325,760	4,260,340	275,242

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CURRENT EXPENSE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues			
Property Taxes	302,038	304,628	2,590
Other	<u>336,560</u>	<u>449,154</u>	<u>112,594</u>
Total Revenues	638,599	753,783	115,184
Expenditures			
Clerk, Auditor, Recorder	65,453	62,372	3,081
Assessor	103,816	103,816	0
Treasurer	58,345	53,709	4,636
County Agent	44,823	40,493	4,330
Annex Building and Grounds	12,864	11,083	1,781
Courthouse Building and Grounds	63,033	59,666	3,367
County Commissioners	31,882	31,882	0
General Expenses	189,224	173,380	15,844
Coroner	1,827	1,002	825
Data Processing	55,540	51,219	4,321
Election Expenses	15,700	5,225	10,475
Emergency Services	<u>4,770</u>	<u>3,585</u>	<u>1,185</u>
Total Expenditures	<u>647,276</u>	<u>597,431</u>	<u>49,844</u>
Excess (Deficit) Revenues Over Expenditures	(8,677)	156,352	165,029
Other Financing Sources and (Uses):			
Fund Transfer (Out)	(27,000)	(27,000)	0
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(35,677)	129,352	165,029
Fund Balance at Beginning of Year	<u>35,677</u>	<u>243,968</u>	<u>208,291</u>
Fund Balance at End of Year	<u>0</u>	<u>373,320</u>	<u>373,320</u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - ROAD AND BRIDGE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes		200	200
Other	<u>980,350</u>	<u>1,049,606</u>	<u>69,257</u>
Total Revenues	980,350	1,049,807	69,457
<u>Expenditures</u>			
Salaries	281,785	270,691	11,094
Benefits	86,565	79,243	7,322
Supplies	18,500	18,250	250
Utilities	9,050	8,724	326
Repairs	307,500	381,231	(73,731)
Miscellaneous	71,000	44,759	26,241
Contracted Services	3,500	3,500	0
Vehicles	57,000	49,691	7,309
Capital Outlay	<u>218,337</u>	<u>82,138</u>	<u>136,199</u>
Total Expenditures	<u>1,053,237</u>	<u>938,228</u>	<u>115,009</u>
Excess (Deficit) Revenues Over Expenditures	(72,887)	111,579	184,466
Fund Balance at Beginning of Year	<u>72,887</u>	<u>382,595</u>	<u>309,708</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>494,174</u></u>	<u><u>494,174</u></u>

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - AIRPORT FUND FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes	12,000	12,029	29
Other	<u>2,500</u>	<u>8,037</u>	<u>5,537</u>
Total Revenues	14,500	20,066	5,566
Expenditures			
Supplies	700		700
Utilities	4,600	4,022	578
Repairs	8,300	1,795	6,505
Miscellaneous	900	4,882	(3,982)
Capital Outlay		<u>770</u>	<u>(770)</u>
Total Expenditures	<u>14,500</u>	<u>11,469</u>	<u>3,031</u>
Excess Revenues Over Expenditures	0	8,597	8,597
Fund Balance at Beginning of Year	<u>0</u>	<u>3,248</u>	<u>3,248</u>
Fund Balance at End of Year	<u>0</u>	<u>11,845</u>	<u>11,845</u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - AMBULANCE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes		57	57
Other	<u>42,132</u>	<u>38,114</u>	<u>(4,018)</u>
Total Revenues	42,132	38,171	(3,961)
Expenditures			
Salaries	15,000	10,680	4,320
Benefits	1,223	935	287
Supplies	3,800	2,783	1,017
Utilities	9,280	1,685	7,595
Repairs	1,200	605	595
Miscellaneous	11,100	5,731	5,369
Vehicles	3,300	3,365	(65)
Capital Outlay	<u>4,000</u>	<u>5,039</u>	<u>(1,039)</u>
Total Expenditures	<u>48,903</u>	<u>30,824</u>	<u>18,079</u>
Excess (Deficit) Revenues Over Expenditures	(6,771)	7,347	14,118
Fund Balance at Beginning of Year	<u>6,771</u>	<u>56,578</u>	<u>49,807</u>
Fund Balance at End of Year	<u>0</u>	<u>63,925</u>	<u>63,925</u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - DISTRICT COURT FUND FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Revenues</u>			
Other	<u>35,409</u>	<u>48,295</u>	<u>12,885</u>
Total Revenues	35,409	48,295	12,885
<u>Expenditures</u>			
Salaries	5,231	5,231	0
Benefits		426	(426)
Travel	1,150	1,099	51
Supplies	11,500	11,316	184
Utilities	3,000	2,721	279
Repairs	1,250	180	1,070
Miscellaneous	2,978	4,107	(1,129)
Jury	3,600	2,276	1,324
Contracted Services	4,700	5,855	(1,155)
Capital Outlay	<u>2,000</u>	<u>2,198</u>	<u>(198)</u>
Total Expenditures	<u>35,409</u>	<u>35,409</u>	<u>0</u>
Excess Revenues Over Expenditures	0	12,885	12,885
Fund Balance at Beginning of Year	<u>0</u>	<u>20,222</u>	<u>20,222</u>
Fund Balance at End of Year	<u>0</u>	<u>33,107</u>	<u>33,107</u>

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - JUSTICE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes	302,038	304,752	2,713
Other	<u>503,455</u>	<u>399,746</u>	<u>(103,710)</u>
Total Revenues	805,494	704,497	(100,996)
Expenditures			
Clerk of the District Court	60,029	60,029	0
Sheriff	399,195	394,447	4,748
Prosecuting Attorney	60,952	58,610	2,342
Public Defender	22,600	20,810	1,791
Juvenile Detention	100,908	97,403	3,504
General	143,729	141,639	2,090
Jail	<u>44,887</u>	<u>38,778</u>	<u>6,109</u>
Total Expenditures	<u>832,300</u>	<u>811,716</u>	<u>20,583</u>
Excess (Deficit) Revenues Over Expenditures	(26,806)	(107,219)	(80,413)
Fund Balance at Beginning of Year	<u>26,806</u>	<u>137,104</u>	<u>110,298</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>29,885</u></u>	<u><u>29,885</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - PARKS AND RECREATION FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
	8,000	7,886	(114)
Other	<u>27,205</u>	<u>29,305</u>	<u>2,100</u>
Total Revenues	35,205	37,190	1,985
<u>Expenditures</u>			
Salaries	21,019	18,459	2,560
Benefits	1,713	1,504	209
Supplies	6,600	2,946	3,654
Utilities	8,200	5,801	2,399
Repairs	500	2,360	(1,860)
Advertising	150	228	(78)
Oneida Recreation Baseball	1,200		1,200
Miscellaneous	2,500	7,867	(5,367)
Capital Outlay		<u>2,478</u>	<u>(2,478)</u>
Total Expenditures	<u>41,882</u>	<u>41,644</u>	<u>238</u>
Excess (Deficit) Revenues Over Expenditures	(6,677)	(4,454)	2,223
Fund Balance at Beginning of Year	<u>6,677</u>	<u>5,246</u>	<u>(1,431)</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>792</u></u>	<u><u>792</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CHARITY AND INDIGENT FUND FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	19,000	20,275	1,275
Other	<u>7,000</u>	<u>3,518</u>	<u>(3,482)</u>
Total Revenues	26,000	23,792	(2,208)
<u>Expenditures</u>			
Medical	57,000	10,000	47,000
Indigent	<u>4,000</u>	<u>1,073</u>	<u>2,927</u>
Total Expenditures	<u>61,000</u>	<u>11,073</u>	<u>49,927</u>
Excess (Deficit) Revenues Over Expenditures	(35,000)	12,720	47,720
Fund Balance at Beginning of Year	<u>35,000</u>	<u>102,417</u>	<u>67,417</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>115,136</u></u>	<u><u>115,136</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - HEALTH FUND FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	20,000	19,520	(480)
Other	<u>3,935</u>	<u>5,343</u>	<u>1,408</u>
Total Revenues	23,935	24,863	928
<u>Expenditures</u>			
Salaries	2,649	2,649	0
Benefits	227	203	25
Contracted Services	23,233	17,425	5,808
Veteran Expenses	<u>250</u>	<u>412</u>	<u>(162)</u>
Total Expenditures	<u>26,360</u>	<u>20,689</u>	<u>5,671</u>
Excess (Deficit) Revenues Over Expenditures	(2,425)	4,174	6,599
Fund Balance at Beginning of Year	<u>2,425</u>	<u>4,435</u>	<u>2,010</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>8,609</u></u>	<u><u>8,609</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - REVALUATION FUND FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes	32,000	32,602	602
Other	<u>7,050</u>	<u>6,725</u>	<u>(325)</u>
Total Revenues	39,050	39,327	277
Expenditures			
Travel	1,300	150	1,150
Supplies	3,200	2,598	602
Miscellaneous	400	365	35
Contracts Appraisals	42,000	39,972	2,028
Contracts Appraisals	<u>2,500</u>	<u>1,963</u>	<u>537</u>
Total Expenditures	<u>49,400</u>	<u>45,048</u>	<u>4,352</u>
Excess (Deficit) Revenues Over Expenditures	(10,350)	(5,721)	4,629
Fund Balance at Beginning of Year	<u>10,350</u>	<u>13,838</u>	<u>3,488</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>8,116</u></u>	<u><u>8,116</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - SOLID WASTE FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes		1,026	1,026
Other	<u>101,598</u>	<u>107,069</u>	<u>5,470</u>
Total Revenues	101,598	108,094	6,496
Expenditures			
Salaries	32,317	32,403	(86)
Benefits	5,482	5,350	132
Miscellaneous		1,880	(1,880)
Contracted Services	53,000	33,635	19,365
Supplies			0
Vehicles	11,500		11,500
Capital Outlay	<u>34,000</u>	<u>20,200</u>	<u>13,800</u>
Total Expenditures	<u>136,299</u>	<u>93,468</u>	<u>42,831</u>
Excess (Deficit) Revenues Over Expenditures	(34,701)	14,626	49,327
Fund Balance at Beginning of Year	<u>34,701</u>	<u>64,205</u>	<u>29,504</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>78,831</u></u>	<u><u>78,831</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - NOXIOUS WEED FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes	5,000	5,717	717
Other	<u>33,375</u>	<u>31,236</u>	<u>(2,139)</u>
Total Revenues	38,375	36,953	(1,422)
Expenditures			
Salaries	14,875	14,875	0
Benefits	1,896	1,896	0
Travel	1,000	904	96
Supplies	29,425	29,425	0
Repairs	2,000	1,267	733
Utilities	1,800	1,939	(139)
Miscellaneous	1,788	2,795	(1,006)
Vehicles	6,006	5,690	316
Capital Outlay	<u>21,443</u>	<u>21,443</u>	<u>0</u>
Total Expenditures	<u>80,233</u>	<u>80,233</u>	<u>0</u>
Excess Revenues Over Expenditures	(41,858)	(43,280)	(1,422)
Other Financing sources and (Uses)			
Fund Transfer In	<u>27,000</u>	<u>27,000</u>	<u>0</u>
Excess Revenues and Other Sources Over Expenditures and Other Uses	(14,858)	(16,280)	(1,422)
Fund Balance at Beginning of Year	<u>14,858</u>	<u>29,250</u>	<u>14,392</u>
Fund Balance at End of Year	<u>0</u>	<u>12,969</u>	<u>12,969</u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - TORT FUND FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes	2,000	5,935	3,935
Other	<u>18,750</u>	<u>21,827</u>	<u>3,078</u>
Total Revenues	20,750	27,762	7,013
Expenditures			
Workmen Compensation Insurance	45,061	26,101	18,960
ICRMP Insurance	<u>40,857</u>	<u>43,593</u>	<u>(2,736)</u>
Total Expenditures	<u>85,918</u>	<u>69,694</u>	<u>16,224</u>
Excess (Deficit) Revenues Over Expenditures	(65,168)	(41,932)	23,236
Fund Balance at Beginning of Year	<u>65,168</u>	<u>74,094</u>	<u>8,926</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>32,162</u></u>	<u><u>32,162</u></u>

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - FAIR FUND FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes	30,000	30,181	181
Other	<u>16,230</u>	<u>35,424</u>	<u>19,194</u>
Total Revenues	46,230	65,606	19,375
Expenditures			
Salaries	8,204	2,703	5,500
Benefits	669	664	4
Travel	999	207	792
Supplies	1,165	957	208
Utilities	2,985	2,183	802
Repairs	6,000	7,254	(1,254)
Miscellaneous	8,200	13,570	(5,370)
Contracted Services	2,800	9,500	(6,700)
Community Programs	20,580	20,084	496
Racing	<u>14,250</u>	<u>5,488</u>	<u>8,762</u>
Total Expenditures	<u>65,851</u>	<u>62,611</u>	<u>3,240</u>
Excess Revenues Over Expenditures	(19,621)	2,994	22,615
Fund Balance at Beginning of Year	<u>19,621</u>	<u>32,236</u>	<u>12,615</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>35,230</u></u>	<u><u>35,230</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - TV TRANSMITTER FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	<u>31,550</u>	<u>38,411</u>	<u>6,861</u>
Total Revenues	31,550	38,411	6,861
<u>Expenditures</u>			
Supplies	16,000	26,555	(10,555)
Utilities	3,300	2,554	746
Contracted Services	10,000	7,200	2,800
Miscellaneous	<u>2,250</u>	<u>2,137</u>	<u>113</u>
Total Expenditures	<u>31,550</u>	<u>38,446</u>	<u>(6,896)</u>
Excess (Deficit) Revenues Over Expenditures	0	(35)	(35)
Fund Balance at Beginning of Year	<u>0</u>	<u>48,999</u>	<u>48,999</u>
Fund Balance at End of Year	<u>0</u>	<u>48,964</u>	<u>48,964</u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - VETERAN FUND FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes	4,000	4,019	19
Other		<u>1,009</u>	<u>1,009</u>
Total Revenues	4,000	5,028	1,028
Expenditures			
Veteran Building Expenses	<u>4,000</u>	<u>0</u>	<u>4,000</u>
Total Expenditures	<u>4,000</u>	<u>0</u>	<u>4,000</u>
Excess (Deficit) Revenues Over Expenditures	0	5,028	5,028
Fund Balance at Beginning of Year	<u>0</u>	<u>983</u>	<u>983</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>6,011</u></u>	<u><u>6,011</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - WATERWAYS FUND FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Other	<u>3,935</u>	<u>9,035</u>	<u>5,100</u>
Total Revenues	3,935	9,035	5,100
Expenditures			
Supplies	550	2	548
Repairs	3,700	3,399	301
Miscellaneous	3,300	1,428	1,872
Vehicles	<u>300</u>		<u>300</u>
Total Expenditures	<u>7,850</u>	<u>4,829</u>	<u>3,021</u>
Excess (Deficit) Revenues Over Expenditures	(3,915)	4,207	8,122
Fund Balance at Beginning of Year	<u>3,915</u>	<u>10,770</u>	<u>6,855</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>14,976</u></u>	<u><u>14,976</u></u>

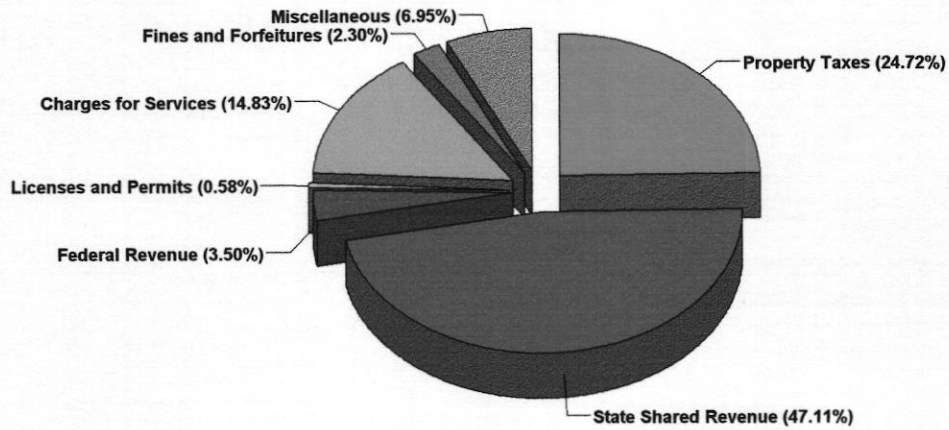
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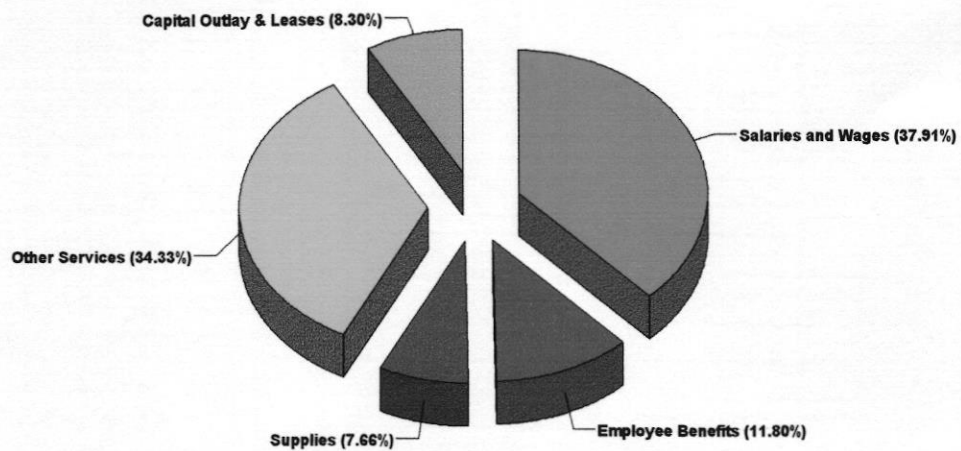
ONEIDA COUNTY

GOVERNMENTAL FUND TYPES REVENUE AND EXPENDITURE GRAPHS FOR THE YEAR ENDED SEPTEMBER 30, 1999

Revenue Pie Chart



Expenditure Pie Chart



See independent auditor's report on other financial information.





Condie
Stoker &
Associates
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Oneida County
Malad City, ID 83252

We have audited the financial statements of Oneida County, as of and for the year ended September 30, 1999, and have issued our report thereon dated December 15, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our opinion was qualified because the County has not maintained records for its General Fixed Assets Account Group and we did not audit General Fixed Assets stated at \$3,803,943.

Compliance

As part of obtaining reasonable assurance about whether Oneida County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Oneida County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition which the design or operation of one or more of the internal control components does not reduce to a relatively low level risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control structure that we have reported to management of Oneida County in a separate letter dated December 15, 1999.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Condie Stoker & Associates
Condie, Stoker & Associates

December 15, 1999



Condie
Stoker &
Associates

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Management Letter

To the Board of County Commissioners
Oneida County
10 Court Street
Malad, Idaho 83252

In planning and performing our audit of the general purpose financial statements of Oneida County for the year ended September 30, 1999 we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. However, we noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect Oneida County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Clerk of the Court

As stated previously in the management letter dated December 15, 1998, it was discovered that the monthly reconciliations had not been done between the Court's subsidiary ledgers and the County's General Ledger. Reconciling procedures are vital to the internal control and cannot be omitted. Currently, the trust accounts, in total, are showing an unreconciled difference of \$1,323.29. We recommend that Karen and Pat reconcile monthly.

Landfill

Currently, equipment maintenance and fuel expenses incurred by the landfill are paid by the road and bridge department. This practice is contrary to the purpose of fund accounting which is to report the revenues and expenses that have been set aside for a specific purpose. Also, from a management standpoint, the true cost of operations is not apparent when expenses from another operation is included.

Fair

Through inquiry of fair personnel we noted that there is a weakness in the internal control concerning gate sales. Currently, there is no evidence of the use of controls other than supervision by responsible fair personnel. We recommend the sale of tickets, controlled by sequential numbering, so that tickets sold can be reconciled to cash received.

Grants

During our review of certain grant contracts and related laws and regulations it was brought to our attention that the Youth at Risk and Block Grant require that program accounting for income and expenses must be separate from other funding. Currently, this is not being done. We recommend that separate accounts be established for transactions relating to these grants. For further information please review the grant contracts.

Public Indebtedness

Under the Idaho Constitution Article VIII Section 3, Counties and other municipals are prohibited from incurring "any indebtedness or liability, in any manner, or for any purposes, exceeding in that year, ... without the assent of two-thirds of the qualified electors".... The County entered into a purchase agreement extending beyond one year that appears not to be in compliance with the Idaho Constitution. We recommend an addendum be made to bring this contract into compliance.

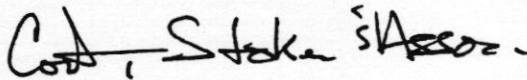
Ambulance

The County currently uses Intermountain Lifeline to bill medicare and collect receivables for ambulance runs made. This system seems to be working well for the county. However, we feel it is important to have someone monitor the billing, collection and distribution of funds of Intermountain Lifeline so that Oneida County has someone who understands and agrees with the way things are being handled. This is not due to suspecting anything is wrong. It is just good internal control procedures to verify that accounting is handled correctly by third parties. We have discussed with Pat a system we feel will work to make these reconciliations and she feels it can be implemented.

This report is intended solely for the information and use of Oneida County elected officials and others within the administration. However, this report is a matter of public record, and its distribution is not limited.

We wish to express our thanks to the elected officials and department heads of Oneida County for their cooperation and assistance on this year's audit. If you have any questions during the coming year, please do not hesitate to call.

Sincerely,



Condie, Stoker & Associates

December 15, 1999