

**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2023**

ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

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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, 2023, 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, 2023, 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 June 10, 2024, on our consideration of Oneida County, Idaho's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Oneida County, Idaho's internal control over financial reporting and compliance.

Searle Hart + Associates PLLC

Idaho Falls, Idaho
June 10, 2024

FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2023

	GOVERNMENTAL	TOTAL	COMPONENT
	ACTIVITIES	GOVERNMENTAL	UNIT
	ACTIVITIES	ACTIVITIES	UNIT
ASSETS			
Cash - County Treasurer	\$ 8,006,198	\$ 8,006,198	\$ 4,383,967
Investments	-	-	300,000
Taxes receivable	31,029	31,029	-
Receivables	153,174	153,174	2,048,275
Internal balances	-	-	-
Due from other governmental agencies	902,145	902,145	-
Inventories	-	-	554,601
Other assets	695,828	695,828	16,498
Capital Assets			
Land and improvements not being depreciated	180,998	180,998	4,990
Construction in progress	-	-	33,740
Infrastructure	9,563,815	9,563,815	-
Buildings	3,496,620	3,496,620	2,649,848
Equipment and furniture	6,946,272	6,946,272	4,975,845
Right of use assets	922,437	922,437	1,830,210
Less: accumulated depreciation	(7,778,542)	(7,778,542)	(6,945,771)
Total Capital Assets	13,331,600	13,331,600	2,548,862
Other Assets			
Unamortized service contract	-	-	-
TOTAL ASSETS	23,119,974	23,119,974	9,852,203
DEFERRED OUTFLOWS			
Pension	803,176	803,176	-
Other	-	-	-
TOTA DEFERRED OUTFLOWS	\$ 803,176	\$ 803,176	\$ -

	GOVERNMENTAL ACTIVITIES	TOTAL GOVERNMENTAL ACTIVITIES	COMPONENT UNIT
LIABILITIES			
Accounts payable and accrued expenses	\$ 85,598	\$ 85,598	\$ 753,850
Due to other governmental agencies	885,114	885,114	-
Long-term liabilities			
Due within one year			
Short-term bank note payable	-	-	-
Right of use leases	261,270	261,270	299,202
Accrued interest	14,570	14,570	-
Compensated absences	29,475	29,475	518,216
Due in more than one year			
Right of use leases	374,849	374,849	440,082
Accrued interest	-	-	-
Compensated absences	68,774	68,774	-
Landfill postclosure costs	296,851	296,851	-
Net pension liability	1,997,133	1,997,133	-
TOTAL LIABILITIES	4,013,634	4,013,634	2,011,350
DEFERRED INFLOWS - Pension	-	-	-
NET POSITION			
Net investment in capital assets	12,384,060	12,384,060	1,809,578
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Permanent	-	-	-
Unrestricted	7,525,456	7,525,456	6,031,275
TOTAL NET POSITION	\$ 19,909,516	\$ 19,909,516	\$ 7,840,853

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 2,018,413	\$ 185,484	\$ 1,922,546	\$ -
Public safety	2,326,833	222,614	403,549	208,308
Public works	3,247,361	157,482	2,611,324	167,357
Health, welfare and sanitation	813,430	890,320	115,618	-
Culture and recreation	228,956	79,094	20,000	-
Education	-	-	-	-
Conservation/economic development	161,214	9,264	8,678	-
Interest on long-term debt	21,630	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	8,817,837	1,544,258	5,081,715	375,665
TOTAL PRIMARY GOVERNMENT	\$ 8,817,837	\$ 1,544,258	\$ 5,081,715	\$ 375,665
Component Units				
Oneida County Hospital	\$ 14,745,824	\$ 14,268,281	\$ 36,232	\$ -
TOTAL COMPONENT UNITS	\$ 14,745,824	\$ 14,268,281	\$ 36,232	\$ -
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, 2022				
NET POSITION, SEPTEMBER 30, 2023				

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

Primary Government		
Governmental Activities	Total	Component Unit
\$ 89,617	\$ 89,617	
(1,492,362)	(1,492,362)	
(311,198)	(311,198)	
192,508	192,508	
(129,862)	(129,862)	
-	-	
(143,272)	(143,272)	
(21,630)	(21,630)	
<u>(1,816,199)</u>	<u>(1,816,199)</u>	
<u>(1,816,199)</u>	<u>(1,816,199)</u>	
		\$ <u>(441,311)</u>
		<u>(441,311)</u>
1,986,550	1,986,550	-
-	-	-
2,496	2,496	-
609,640	609,640	-
-	-	-
245,303	245,303	81,821
386,926	386,926	91,878
-	-	-
-	-	-
<u>3,230,915</u>	<u>3,230,915</u>	<u>173,699</u>
1,414,716	1,414,716	(267,612)
<u>18,494,800</u>	<u>18,494,800</u>	<u>8,108,465</u>
<u>\$ 19,909,516</u>	<u>\$ 19,909,516</u>	<u>\$ 7,840,853</u>

ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2023

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
ASSETS				
Cash and cash equivalents	\$ 1,385,766	\$ 1,854,514	\$ 513,872	\$ -
Taxes receivable, net	10,650	-	-	14,721
Due from other funds	-	-	-	-
Receivable from other governments	157,836	701,055	-	22,063
Other receivables	-	-	122,664	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	1,554,252	2,555,569	636,536	36,784
DEFERRED OUTFLOWS				
	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,554,252	\$ 2,555,569	\$ 636,536	\$ 36,784
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Accounts payable	115	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other payables	-	-	-	-
TOTAL LIABILITIES	115	-	-	-
DEFERRED INFLOWS				
Revenue unavailable for use	9,798	-	102,910	13,543
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	2,555,569	533,626	23,241
Unassigned	1,544,339	-	-	-
TOTAL FUND BALANCES	1,544,339	2,555,569	533,626	23,241
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$ 1,554,252	\$ 2,555,569	\$ 636,536	\$ 36,784

PAYMENT IN LIEU OF TAXES	ARPA FUND	LATCF FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 2,517,805	\$ 112,930	\$ 857,667	\$ 763,644	\$ 8,006,198
-	-	-	8,434	33,805
-	-	-	-	-
-	-	-	21,191	902,145
-	-	-	27,734	150,398
-	-	-	-	-
-	-	-	695,828	695,828
<u>2,517,805</u>	<u>112,930</u>	<u>857,667</u>	<u>1,516,831</u>	<u>9,788,374</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,517,805</u>	<u>\$ 112,930</u>	<u>\$ 857,667</u>	<u>\$ 1,516,831</u>	<u>\$ 9,788,374</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	85,483	-	-	85,598
-	-	-	-	-
-	27,447	857,667	-	885,114
-	-	-	-	-
<u>-</u>	<u>112,930</u>	<u>857,667</u>	<u>-</u>	<u>970,712</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>33,274</u>	<u>159,525</u>
-	-	-	695,828	695,828
-	-	-	-	-
2,517,805	-	-	787,729	6,417,970
-	-	-	-	1,544,339
<u>2,517,805</u>	<u>-</u>	<u>-</u>	<u>1,483,557</u>	<u>8,658,137</u>
<u>\$ 2,517,805</u>	<u>\$ 112,930</u>	<u>\$ 857,667</u>	<u>\$ 1,516,831</u>	<u>\$ 9,788,374</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, 2023

Total fund balance, governmental funds:	\$	8,658,137
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.		13,331,600
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.		159,525
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.		803,176
Deferred inflows associated with the net pension liability.		-
Net pension liability.		(1,997,133)
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.		<u>(1,045,789)</u>
Net position of governmental activities in the Statement of Net Position:	\$	<u><u>19,909,516</u></u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2023

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
REVENUES				
Property taxes	\$ 602,474	\$ -	\$ -	\$ 882,804
Fees and fines	-	-	-	170
Licenses and permits	109,208	14,180	-	1,545
Intergovernmental	624,662	2,611,324	208,308	373,816
Charges for services	86,689	7,104	196,211	32,844
Investment earnings	229,363	6,851	9,089	-
Miscellaneous	62,764	199,198	9,387	90,097
TOTAL REVENUE	1,715,160	2,838,657	422,995	1,381,276
EXPENDITURES				
General government	1,184,074	-	-	-
Public safety	38,773	-	134,451	1,575,378
Public works	-	2,251,768	-	-
Health, welfare and sanitation	57,968	-	-	-
Culture and recreation	29,592	-	-	-
Education	-	-	-	-
Conservation/economic development	63,777	-	-	-
Debt Service:				
Principal	-	74,353	-	51,997
Interest and other charges	-	9,428	-	9,917
Capital outlay	-	666,401	30,772	-
TOTAL EXPENDITURES	1,374,184	3,001,950	165,223	1,637,292
Excess (deficiency) of revenues over expenditures	340,976	(163,293)	257,772	(256,016)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	396,027	-	-
Other sources	-	-	-	-
Transfers in	-	-	-	251,226
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	396,027	-	251,226
SPECIAL ITEMS				
Proceeds from sale of assets	-	240	-	4,901
Net change in fund balances	340,976	232,974	257,772	111
Fund Balances, October 1, 2022	1,203,363	2,322,595	275,854	23,130
FUND BALANCES, SEPTEMBER 30, 2023	\$ 1,544,339	\$ 2,555,569	\$ 533,626	\$ 23,241

PAYMENT IN LIEU OF TAXES	ARPA FUND	LATCF FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ -	\$ -	\$ 500,945	\$ 1,986,223
-	-	-	-	170
-	-	-	-	124,933
917,114	463,940	448,072	429,807	6,077,043
-	-	-	996,615	1,319,463
-	-	-	-	245,303
-	-	-	24,894	386,340
<u>917,114</u>	<u>463,940</u>	<u>448,072</u>	<u>1,952,261</u>	<u>10,139,475</u>
4,150	13,991	198,007	238,526	1,638,748
-	-	-	321,064	2,069,666
-	-	-	295,828	2,547,596
-	-	-	801,749	859,717
-	-	-	175,561	205,153
-	-	-	-	-
-	-	-	97,437	161,214
-	-	-	-	126,350
-	-	-	-	19,345
-	449,949	250,065	45,309	1,442,496
<u>4,150</u>	<u>463,940</u>	<u>448,072</u>	<u>1,975,474</u>	<u>9,070,285</u>
912,964	-	-	(23,213)	1,069,190
-	-	-	-	396,027
-	-	-	-	-
-	-	-	24,667	275,893
<u>(275,893)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(275,893)</u>
(275,893)	-	-	24,667	396,027
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,141</u>
637,071	-	-	1,454	1,470,358
<u>1,880,734</u>	<u>-</u>	<u>-</u>	<u>1,482,103</u>	<u>7,187,779</u>
\$ <u><u>2,517,805</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>1,483,557</u></u>	\$ <u><u>8,658,137</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, 2023

Net change in fund balances - total governmental funds:	\$	1,470,358
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 \$1,442,496 and depreciation of \$1,043,933 in the current period.		398,563
Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold.		
		-
Governmental funds report long term debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of long-term debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments.		
		(269,677)
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.		
		87,937
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:		(2,285)
Net change in accrued landfill postclosure costs:		-
Net change in pension expense not reflected in the governmental funds:		(273,714)
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>3,534</u>
Change in net position of governmental activities:	\$	<u><u>1,414,716</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, 2023

OPERATING REVENUES

Net patient service revenue	\$ 14,268,281
Operating grants	36,232
Other revenue	<u>91,878</u>

TOTAL OPERATING REVENUES	<u>14,396,391</u>
--------------------------	-------------------

OPERATING EXPENSES

Salaries and benefits	7,527,830
Professional fees	3,761,946
Supplies	1,920,458
Insurance	-
Utilities	121,723
Repairs and maintenance	348,085
Rent	55,971
Miscellaneous	235,139
Depreciation and amortization	724,749
Travel, dues and education	<u>-</u>

TOTAL OPERATING EXPENSES	<u>14,695,901</u>
--------------------------	-------------------

INCOME (LOSS) FROM OPERATIONS	<u>(299,510)</u>
-------------------------------	------------------

NON-OPERATING INCOME (EXPENSES)

Investment income	81,821
Interest	(49,923)
Capital grants	-
CARES Act Provider Relief Fund	-
Paycheck protection program loan (gain)	-
Gain from sale of assets	-
Property tax	<u>-</u>

TOTAL NON-OPERATING INCOME (EXPENSES)	<u>31,898</u>
---------------------------------------	---------------

Change in net position	(267,612)
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Net Position - July 1, 2022	<u>8,108,465</u>
-----------------------------	------------------

NET POSITION - June 30, 2023	<u><u>\$ 7,840,853</u></u>
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ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from and on behalf of patients	\$ 14,347,628
Cash paid to suppliers	(6,412,530)
Cash paid to employees	(7,564,477)
Other cash receipts	<u>133,795</u>

Net cash provided (used) by operating activities	<u>504,416</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	(429,286)
Interest paid on long-term debt	(49,923)
Purchase of capital assets	<u>(173,616)</u>

Net cash provided (used) by capital and related financing activities	(652,825)
--	-----------

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of investments	(300,000)
Interest and dividends on investments	<u>81,821</u>

Net cash provided (used) by investing activities	<u>(218,179)</u>
--	------------------

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(366,588)
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CASH AND CASH EQUIVALENTS, JULY 1, 2022	<u>4,750,555</u>
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CASH AND CASH EQUIVALENTS, JUNE 30, 2023	\$ <u><u>4,383,967</u></u>
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**RECONCILIATION OF INCOME FROM OPERATIONS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES**

Income (loss) from operations	\$ (299,510)
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Amortization of service contract	-
Depreciation and amortization	724,749
Provision for bad debts	237,217
(Increase) decrease in assets:	
Patient accounts receivable	38,914
Estimated Third-party payor settlements	(167,807)
Inventory of supplies	45,886
Prepaid expenses	(586)
Other current assets	5,685
Increase (decrease) in liabilities:	
Accounts payable	(14,508)
Accrued compensation and related liabilities	(36,647)
Patient refunds	(28,977)
Estimated third-party payor settlements payable	-
Net cash provided by operating activities	\$ <u>504,416</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2023

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ASSETS		
Cash	\$ 88,958	\$ (1,363)
Receivables	<u>-</u>	<u>35,263</u>
 TOTAL ASSETS	 <u>88,958</u>	 <u>33,900</u>
LIABILITIES		
Negative cash	-	-
Accounts payable and accrued expenses	-	-
Payable to other funds	-	-
Payable to the State of Idaho	-	-
Payable to taxing districts	<u>-</u>	<u>-</u>
 TOTAL LIABILITIES	 <u>-</u>	 <u>-</u>
 NET POSITION	 <u><u>\$ 88,958</u></u>	 <u><u>\$ 33,900</u></u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2023

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ADDITIONS		
Taxes	\$ -	\$ 1,595,453
Licenses and permits	-	4,715
Intergovernmental revenues	1,606,211	651,329
Charges in services	46,765	101,159
Fines and forfeitures	257	10,050
Investment interest	-	-
Miscellaneous and contributions	50,042	20,699
Transfers from other funds	-	-
TOTAL ADDITIONS	1,703,275	2,383,405
DEDUCTIONS		
Trust operating expenses	1,721,824	2,378,160
Transfers to other funds	-	-
TOTAL DEDUCTIONS	1,721,824	2,378,160
Change in net position	(18,549)	5,245
NET POSITION, OCTOBER 1, 2022	107,507	30,366
NET POSITION, SEPTEMBER 30, 2023	\$ 88,958	\$ 35,611

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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, 2023

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 - B. Reporting Entity
 - 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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023, unrecorded fund liabilities included approximately \$98,249 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, 2023

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 2023, 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, 2023

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, 2023 was \$8,093,793. Of that amount, \$(112,618) represented demand deposits, \$500 represented petty cash, and \$8,205,911 represented investments in certificates of deposits, government backed securities, mortgage-backed securities, and the Idaho State Investment Pool. Of the total cash, \$8,006,198 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 \$(112,618) and the bank balance was \$1,112,813. Of this amount, \$802,809 was not covered by FDIC insurance.

Investments

The fair value of the County's investments at year end was \$8,205,911.

At year end, the County had the following investments:

	Fair Value	< 1	1 - 5	>5	Rating	%
CD	\$ 2,320,379	\$ 2,320,379	\$ -	\$ -	NA	28.3%
FFCB	1,220,366	-	989,561	230,805	AAA	14.9%
FHLB	246,153	-	246,153	-	AAA	3.0%
FLMC	290,107	-	290,107	-	AAA	3.5%
US TREAS	1,147,604	901,481	246,123	-	AAA	14.0%
State Invest Pool	2,927,694	2,927,694	-	-	NA	35.7%
Money Market	53,609	53,609	-	-	NA	.7%
Total	\$ 8,205,911	\$ 6,203,163	\$ 1,771,943	\$ 230,805		100%

The investments in the amount of \$2,927,694 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, 2023 was 121 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, 2023

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, 2023 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	1,147,604			1,147,604
U.S. Agency obligations	1,756,626	-	-	1,756,626
	<u>\$ 2,904,230</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,904,230</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, 2023

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2023 was as follows:

<u>Governmental Activities</u>	Balance 10-01-2022	Additions	Deletions	Balance 09-30-2023
Capital assets, not being depreciated				
Land	\$ 60,310	\$ 120,688	\$ -	\$ 180,998
Construction in process	2,359,937	-	2,359,937	-
Total capital assets, not being depreciated	2,420,247	120,688	2,359,937	180,998
Capital assets, being depreciated				
Infrastructure	7,646,856	1,916,959	-	9,563,815
Buildings and improvements	2,603,693	892,927	-	3,496,620
Machinery and equipment	6,697,341	475,832	226,901	6,946,272
Buildings and improvements – leased	-	-	-	-
Machinery and equipment – leased	299,509	622,928	-	922,437
Total capital assets, being depreciated	17,247,399	3,908,646	226,901	20,929,144
Less accumulated depreciation and amortization for				
Infrastructure	(929,562)	(376,583)	-	(1,306,145)
Buildings and improvements	(776,922)	(150,578)	-	(927,500)
Machinery and equipment	(5,028,125)	(516,772)	-	(5,544,897)
Total accumulated depreciation	(6,734,609)	(1,043,933)	-	(7,778,542)
Total capital assets, being depreciated, net	10,512,790	2,864,713	226,901	13,150,602
Governmental activity, capital assets, net	\$ 12,933,037	\$ 2,985,401	\$ 2,586,838	\$ 13,331,600

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

<u>Governmental activities</u>	
General government	\$ 60,356
Public safety	257,167
Public works	699,765
Health, welfare, and sanitation	2,842
Culture and recreation	23,803
Conservation and economic development	-
Total governmental activities	\$ 1,043,933

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

4. PENSION PLAN

Plan Description

The County contributes to the Base Plan, which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement of 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2023, it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The County's contributions were \$226,478 for the year ended June 30, 2023.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

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, 2023, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2023, the County's proportion was .05004506 percent.

For the year ended September 30, 2023, the County recognized pension expense/(revenue) of \$531,890. At September 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 342,324	\$ -
Changes in assumptions or other inputs	197,758	-
Net difference between projected and actual earnings on pension plan investments	187,460	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	7,828	-
County contributions subsequent to the measurement date	67,806	-
Total	\$ <u>803,176</u>	\$ <u>-</u>

\$67,806 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, 2023.

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, 2023, the beginning of the measurement period ended June 30, 2022 is 4.6 and 4.4 for the measurement period June 30, 2023

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

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:

2024	\$	258,730
2025	\$	121,584
2026	\$	378,230
2027	\$	(31,002)

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, 2023 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, 2023 is based on the results of an actuarial valuation date of July 1, 2023.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

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 2023.

Asset Class	2023
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, 2023

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)	\$3,591,927	\$1,997,133	\$693,689

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, 2023, 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, 2023

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, 2023, the following changes occurred in long-term debt:

	Balance			Balance	Due within
Governmental activities	10-01-2022	Additions	Reductions	09-30-2023	one year
Compensated absences	\$ 101,783	\$ -	\$ (3,534)	\$ 98,249	\$ 29,475
Accrued interest	12,285	2,285	-	14,570	14,570
Right of use leases	366,442	396,027	(126,350)	636,119	261,270
Landfill closure costs	296,851	-	-	296,851	-
Net pension liability	1,887,846	109,287	-	1,997,133	-
Total governmental activities	\$ 2,665,207	\$ 507,599	\$ (129,884)	\$ 3,042,922	\$ 305,315

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2023, are as follows:

Year	Governmental Activities	
	Right of Use Leases	
	Principal	Interest
2024	\$ 261,270	\$ 36,062
2025	89,825	22,508
2026	33,108	17,310
2027	35,119	15,299
2027-28	216,797	13,203
Total	\$ 636,119	\$ 104,382

Interest rates on right of use leases vary between 4.56% and 5.99%.

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, 2023

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, 2023 the County paid IDAWY \$693,094 for their share of the operating costs for the fiscal year 2023. 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, 2023.

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, 2023

13. NEGATIVE DEFICIT FUND BALANCES AND INTERFUND RECEIVABLES/PAYABLES

There were no funds with a deficit fund balance as of September 30, 2023.

There were no interfund receivables or payables as of September 30, 2023.

14. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2023, consisted of the following:

<u>Transfer from:</u>					
	PILT	Veterans Memorial	Weeds	Total	
<u>Transfer to:</u>					
General Fund	\$ -	\$ -	\$ -	\$ -	
Justice	251,226	-	-	251,226	
County Fair	24,438	-	-	24,438	
911 Fund	229	-	-	229	
Total	\$ <u>275,893</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>275,893</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 June 10, 2024.

REQUIRED SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
GENERAL FUND
For the Year Ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ 596,456	\$ 602,146
Fees and fines	-	-	-
Licenses and permits	-	104,321	109,208
Intergovernmental	-	546,812	616,952
Charges for services	-	95,738	86,689
Investment earnings	-	10,661	171,695
Miscellaneous	-	42,468	71,322
TOTAL REVENUES	-	1,396,456	1,658,012
EXPENDITURES			
General government	1,281,045	1,281,045	1,175,569
Public safety	24,712	24,712	38,773
Public works	-	-	-
Health, welfare and sanitation	82,020	82,020	57,968
Culture and recreation	36,685	36,685	29,592
Education	-	-	-
Conservation/economic development	65,994	65,994	63,777
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	106,000	106,000	8,505
TOTAL EXPENDITURES	1,596,456	1,596,456	1,374,184
Excess (deficiency) of revenues over expenditures	(1,596,456)	(200,000)	283,828
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	(1,596,456)	(200,000)	283,828
Fund Balances, October 1, 2022	1,054,805	1,054,805	1,054,805
FUND BALANCES, SEPTEMBER 30, 2023	\$ (541,651)	\$ 854,805	\$ 1,338,633

GAAP DIFFERENCES		GAAP BASIS	
\$	328	\$	602,474
	-		-
	-		109,208
	7,710		624,662
	-		86,689
	57,668		229,363
	(8,558)		62,764
	<u>57,148</u>		<u>1,715,160</u>
	8,505		1,184,074
	-		38,773
	-		-
	-		57,968
	-		29,592
	-		-
	-		63,777
	-		-
	-		-
	<u>(8,505)</u>		<u>-</u>
	<u>-</u>		<u>1,374,184</u>
	57,148		340,976
	-		-
	-		-
	-		-
	<u>-</u>		<u>-</u>
	-		-
	<u>-</u>		<u>-</u>
	57,148		340,976
	<u>148,558</u>		<u>1,203,363</u>
\$	<u><u>205,706</u></u>	\$	<u><u>1,544,339</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the Year Ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	5,586	14,180
Intergovernmental	-	164,334	2,328,748
Charges for services	-	9,492	7,104
Investment earnings	-	1,738	6,851
Miscellaneous	-	39,844	199,198
TOTAL REVENUES	-	220,994	2,556,081
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	2,075,409	2,266,393	2,237,745
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	320,000	368,178	368,178
TOTAL EXPENDITURES	2,395,409	2,634,571	2,605,923
Excess (deficiency) of revenues over expenditures	(2,395,409)	(2,413,577)	(49,842)
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	-	-	240
Net change in fund balances	(2,395,409)	(2,413,577)	(49,602)
Fund Balances, October 1, 2022	1,904,116	1,904,116	1,904,116
FUND BALANCES, SEPTEMBER 30, 2023	\$ (491,293)	\$ (509,461)	\$ 1,854,514

GAAP DIFFERENCES	GAAP BASIS
\$ -	\$ -
-	-
-	14,180
282,576	2,611,324
-	7,104
-	6,851
-	199,198
<u>282,576</u>	<u>2,838,657</u>
-	-
-	-
14,023	2,251,768
-	-
-	-
-	-
-	-
74,353	74,353
9,428	9,428
<u>298,223</u>	<u>666,401</u>
<u>396,027</u>	<u>3,001,950</u>
(113,451)	(163,293)
396,027	396,027
-	-
-	-
<u>-</u>	<u>-</u>
<u>396,027</u>	<u>396,027</u>
-	240
282,576	232,974
<u>418,479</u>	<u>2,322,595</u>
<u>\$ 701,055</u>	<u>\$ 2,555,569</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
AMBULANCE
For the Year Ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	208,308
Charges for services	-	226,321	189,064
Investment earnings	-	2,287	9,089
Miscellaneous	-	26,841	9,387
TOTAL REVENUES	-	255,449	415,848
EXPENDITURES			
General government	-	-	-
Public safety	195,450	195,618	144,581
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	300,000	300,000	20,642
TOTAL EXPENDITURES	495,450	495,618	165,223
Excess (deficiency) of revenues over expenditures	(495,450)	(240,169)	250,625
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	(495,450)	(240,169)	250,625
Fund Balances, October 1, 2022	263,247	263,247	263,247
FUND BALANCES, SEPTEMBER 30, 2023	\$ (232,203)	\$ 23,078	\$ 513,872

GAAP DIFFERENCES	GAAP BASIS
\$ -	\$ -
-	-
-	-
-	-
-	208,308
7,147	196,211
-	9,089
-	9,387
<u>7,147</u>	<u>422,995</u>
-	-
(10,130)	134,451
-	-
-	-
-	-
-	-
-	-
-	-
-	-
10,130	30,772
<u>-</u>	<u>165,223</u>
7,147	257,772
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
<u>-</u>	<u>-</u>
7,147	257,772
<u>12,607</u>	<u>275,854</u>
\$ <u><u>19,754</u></u>	\$ <u><u>533,626</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the Year Ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ 875,893	\$ 884,080
Fees and fines	-	-	170
Licenses and permits	-	1,227	1,545
Intergovernmental	-	680,939	373,816
Charges for services	-	63,486	32,844
Investment earnings	-	-	-
Miscellaneous	-	141,779	90,097
TOTAL REVENUES	-	1,763,324	1,382,552
EXPENDITURES			
General government	-	-	-
Public safety	1,761,943	1,763,092	1,573,644
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	63,648
TOTAL EXPENDITURES	1,826,443	1,827,592	1,637,292
Excess (deficiency) of revenues over expenditures	(1,826,443)	(64,268)	(254,740)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	251,226
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	251,226
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	4,901
Net change in fund balances	(1,826,443)	(64,268)	1,387
Fund Balances, October 1, 2022	13,334	13,334	13,334
FUND BALANCES, SEPTEMBER 30, 2023	\$ (1,813,109)	\$ (50,934)	\$ 14,721

GAAP DIFFERENCES		GAAP BASIS	
\$	(1,276)	\$	882,804
	-		170
	-		1,545
	-		373,816
	-		32,844
	-		-
	-		90,097
	(1,276)		1,381,276
	-		-
	1,734		1,575,378
	-		-
	-		-
	-		-
	-		-
	-		-
	51,997		51,997
	9,917		9,917
	(63,648)		-
	-		1,637,292
	(1,276)		(256,016)
	-		-
	-		-
	-		251,226
	-		-
	-		251,226
	-		4,901
	(1,276)		111
	9,796		23,130
\$	8,520	\$	23,241

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
PAYMENT IN LIEU OF TAXES
For the Year Ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	641,221
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUES	-	-	641,221
EXPENDITURES			
General government	100,000	100,000	4,150
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	1,000,000	1,000,000	-
TOTAL EXPENDITURES	1,100,000	1,100,000	4,150
Excess (deficiency) of revenues over expenditures	(1,100,000)	(1,100,000)	637,071
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	(1,100,000)	(1,100,000)	637,071
Fund Balances, October 1, 2022	1,880,734	1,880,734	1,880,734
FUND BALANCES, SEPTEMBER 30, 2023	\$ 780,734	\$ 780,734	\$ 2,517,805

GAAP DIFFERENCES	GAAP BASIS
\$ -	\$ -
-	-
-	-
275,893	917,114
-	-
-	-
-	-
<u>275,893</u>	<u>917,114</u>
-	4,150
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
<u>-</u>	<u>4,150</u>
275,893	912,964
-	-
-	-
-	-
<u>(275,893)</u>	<u>(275,893)</u>
<u>(275,893)</u>	<u>(275,893)</u>
-	-
-	637,071
-	1,880,734
<u>\$ -</u>	<u>\$ 2,517,805</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ARPA
For the Year Ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	440,047
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUES	-	-	440,047
EXPENDITURES			
General government	700,000	700,000	378,457
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	700,000	700,000	378,457
Excess (deficiency) of revenues over expenditures	(700,000)	(700,000)	61,590
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	(700,000)	(700,000)	61,590
Fund Balances, October 1, 2022	-	-	-
FUND BALANCES, SEPTEMBER 30, 2023	\$ (700,000)	\$ (700,000)	\$ 61,590

GAAP DIFFERENCES	GAAP BASIS
\$ -	\$ -
-	-
-	-
23,893	463,940
-	-
-	-
-	-
<u>23,893</u>	<u>463,940</u>
(364,466)	13,991
-	-
-	-
-	-
-	-
-	-
-	-
-	-
449,949	449,949
<u>85,483</u>	<u>463,940</u>
(61,590)	-
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
<u>-</u>	<u>-</u>
(61,590)	-
-	-
<u>(61,590)</u>	<u>-</u>
\$ <u><u>(61,590)</u></u>	\$ <u><u>-</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
LATCF
For the Year Ended September 30, 2023

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	1,305,739
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUES	-	-	1,305,739
EXPENDITURES			
General government	-	448,073	448,072
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	-	448,073	448,072
Excess (deficiency) of revenues over expenditures	-	(448,073)	857,667
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	-	(448,073)	857,667
Fund Balances, October 1, 2022	-	-	-
FUND BALANCES, SEPTEMBER 30, 2023	\$ -	\$ (448,073)	\$ 857,667

GAAP		GAAP	
DIFFERENCES		BASIS	
\$	-	\$	-
	-		-
	-		-
	(857,667)		448,072
	-		-
	-		-
	-		-
	-		-
	(857,667)		448,072
	(250,065)		198,007
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	250,065		250,065
	-		448,072
	(857,667)		-
	-		-
	-		-
	-		-
	-		-
	(857,667)		-
	-		-
\$	(857,667)	\$	-

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
BUDGET AND ACTUAL
For the Year Ended September 30, 2023

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

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

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

*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%	

*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, 2023

Methods and Assumptions Used in Calculations of Actuarily Determined Contributions

The actuarially determined contribution rates in the employer's contributions are calculated as of June 30, 2023. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

	PERSI Base Plan
Valuation date	June 30, 2023
Actuarial cost method	Entry age normal
Amortization method	Level percentage of projected payroll open
Remaining amortization period	13.5 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, 2023

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
ASSETS				
Cash - County Treasurer	\$ 150,192	\$ 7,005	\$ 24,320	\$ -
Accounts receivable	-	-	-	-
Taxes receivable	288	52	1,134	809
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>150,480</u>	<u>7,057</u>	<u>25,454</u>	<u>809</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ <u>150,480</u>	\$ <u>7,057</u>	\$ <u>25,454</u>	\$ <u>809</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Warrants payable	-	-	-	-
Payable to other governments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS				
Revenues unavailable for use	<u>265</u>	<u>48</u>	<u>1,043</u>	<u>744</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	150,215	7,009	24,411	65
Unassigned	-	-	-	-
	<u>150,215</u>	<u>7,009</u>	<u>24,411</u>	<u>65</u>
TOTAL FUND BALANCE	<u>150,215</u>	<u>7,009</u>	<u>24,411</u>	<u>65</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	\$ <u>150,480</u>	\$ <u>7,057</u>	\$ <u>25,454</u>	\$ <u>809</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2023

	<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>
ASSETS				
Cash - County Treasurer	\$ 4,502	\$ 46,397	\$ 222,681	\$ 11,069
Accounts receivable	-	-	-	-
Taxes receivable	1,314	881	(568)	950
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>5,816</u>	<u>47,278</u>	<u>222,113</u>	<u>12,019</u>
TOTAL ASSETS				
	<u>5,816</u>	<u>47,278</u>	<u>222,113</u>	<u>12,019</u>
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ <u>5,816</u>	\$ <u>47,278</u>	\$ <u>222,113</u>	\$ <u>12,019</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Warrants payable	-	-	-	-
Payable to other governments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS				
Revenues unavailable for use	<u>1,209</u>	<u>811</u>	<u>(523)</u>	<u>874</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	4,607	46,467	222,636	11,145
Unassigned	-	-	-	-
	<u>4,607</u>	<u>46,467</u>	<u>222,636</u>	<u>11,145</u>
TOTAL FUND BALANCE	<u>4,607</u>	<u>46,467</u>	<u>222,636</u>	<u>11,145</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	\$ <u>5,816</u>	\$ <u>47,278</u>	\$ <u>222,113</u>	\$ <u>12,019</u>

<u>TORT</u>	<u>WEEDS</u>	<u>CONSOLIDATED ELECTIONS</u>	<u>OPIOID SETTLEMENT</u>	<u>HISTORIC PRESERVATION</u>	<u>ONEIDA SEARCH & RESCUE</u>
\$ 36,302	\$ 90,565	\$ 59,906	\$ 26,097	\$ 3,600	\$ 2,805
-	-	-	-	-	-
2,302	1,272	-	-	-	-
-	-	14,655	-	-	-
-	-	-	-	-	-
<u>38,604</u>	<u>91,837</u>	<u>74,561</u>	<u>26,097</u>	<u>3,600</u>	<u>2,805</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 38,604</u>	<u>\$ 91,837</u>	<u>\$ 74,561</u>	<u>\$ 26,097</u>	<u>\$ 3,600</u>	<u>\$ 2,805</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,118</u>	<u>1,170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
36,486	90,667	74,561	26,097	3,600	2,805
-	-	-	-	-	-
<u>36,486</u>	<u>90,667</u>	<u>74,561</u>	<u>26,097</u>	<u>3,600</u>	<u>2,805</u>
<u>\$ 38,604</u>	<u>\$ 91,837</u>	<u>\$ 74,561</u>	<u>\$ 26,097</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, 2023

	<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	\$ 17,320	\$ -	\$ 2,763	\$ 20,747	\$ 22,758
Accounts receivable	-	27,734	-	-	-
Taxes receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid expenses	-	693,094	-	-	-
	<u>17,320</u>	<u>720,828</u>	<u>2,763</u>	<u>20,747</u>	<u>22,758</u>
TOTAL ASSETS	<u>17,320</u>	<u>720,828</u>	<u>2,763</u>	<u>20,747</u>	<u>22,758</u>
DEFERRED OUTFLOWS					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 17,320</u>	<u>\$ 720,828</u>	<u>\$ 2,763</u>	<u>\$ 20,747</u>	<u>\$ 22,758</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	-	25,515	-	-	-
	<u>-</u>	<u>25,515</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable	-	693,094	-	-	-
Restricted	-	-	-	-	-
Assigned	17,320	2,219	2,763	20,747	22,758
Unassigned	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u>17,320</u>	<u>695,313</u>	<u>2,763</u>	<u>20,747</u>	<u>22,758</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	<u>\$ 17,320</u>	<u>\$ 720,828</u>	<u>\$ 2,763</u>	<u>\$ 20,747</u>	<u>\$ 22,758</u>

DIVERSION FEES FUND	INTERLOCK/ MONITORING FUND	911 FUND	RECOVERY ACT GRANT FUND	TAYLOR GRAZING FUND	TOTALS
87	\$ 12,948	\$ -	\$ -	\$ 1,580	\$ 763,644
-	-	-	-	-	27,734
-	-	-	-	-	8,434
-	-	6,536	-	-	21,191
-	-	2,734	-	-	695,828
<u>87</u>	<u>12,948</u>	<u>9,270</u>	<u>-</u>	<u>1,580</u>	<u>1,516,831</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>87</u></u>	<u><u>\$ 12,948</u></u>	<u><u>\$ 9,270</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,580</u></u>	<u><u>\$ 1,516,831</u></u>
-	\$ -	\$ -	\$ -	\$ -	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,274</u>
-	-	2,734	-	-	695,828
-	-	-	-	-	-
87	12,948	6,536	-	1,580	787,729
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>87</u>	<u>12,948</u>	<u>9,270</u>	<u>-</u>	<u>1,580</u>	<u>1,483,557</u>
<u><u>87</u></u>	<u><u>\$ 12,948</u></u>	<u><u>\$ 9,270</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,580</u></u>	<u><u>\$ 1,516,831</u></u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2023

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
REVENUES				
Taxes	\$ 15,001	\$ 1,615	\$ 80,304	\$ 44,603
Licenses and permits	-	-	-	-
Intergovernmental revenues	167,357	80	35,511	-
Charges for services	121,146	-	49,947	33,936
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	19,876	-	-	1,443
	<u>323,380</u>	<u>1,695</u>	<u>165,762</u>	<u>79,982</u>
TOTAL REVENUES				
	<u>323,380</u>	<u>1,695</u>	<u>165,762</u>	<u>79,982</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	194,451	-
Health, welfare and sanitation	-	-	-	-
Public works	295,828	-	-	-
Culture and recreation	-	152	-	104,409
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	45,309	-	-	-
	<u>341,137</u>	<u>152</u>	<u>194,451</u>	<u>104,409</u>
TOTAL EXPENDITURES				
	<u>341,137</u>	<u>152</u>	<u>194,451</u>	<u>104,409</u>
Excess (deficiency) of revenues over expenditures	(17,757)	1,543	(28,689)	(24,427)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	24,438
Statutory transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,438</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,438</u>
Excess (deficiency) of revenues over expenditures and other uses	(17,757)	1,543	(28,689)	11
Fund Balances, October 1, 2022	167,972	5,466	53,100	54
FUND BALANCES, September 30, 2023	<u>\$ 150,215</u>	<u>\$ 7,009</u>	<u>\$ 24,411</u>	<u>\$ 65</u>

<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>	<u>TORT</u>	<u>WEEDS</u>
\$ 69,147	\$ 46,325	\$ 1,238	\$ 56,056	\$ 125,341	\$ 61,315
-	-	-	-	-	-
-	20,000	116,621	-	-	8,678
-	33,779	-	-	-	9,264
-	-	-	-	-	-
-	-	-	-	-	-
-	3,806	-	-	-	6,653
<u>69,147</u>	<u>103,910</u>	<u>117,859</u>	<u>56,056</u>	<u>125,341</u>	<u>85,910</u>
-	-	-	51,843	111,525	-
-	-	-	-	-	-
68,513	-	84,269	-	-	-
-	-	-	-	-	-
-	71,000	-	-	-	-
-	-	-	-	-	91,437
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>68,513</u>	<u>71,000</u>	<u>84,269</u>	<u>51,843</u>	<u>111,525</u>	<u>91,437</u>
634	32,910	33,590	4,213	13,816	(5,527)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
634	32,910	33,590	4,213	13,816	(5,527)
<u>3,973</u>	<u>13,557</u>	<u>189,046</u>	<u>6,932</u>	<u>22,670</u>	<u>96,194</u>
\$ <u>4,607</u>	\$ <u>46,467</u>	\$ <u>222,636</u>	\$ <u>11,145</u>	\$ <u>36,486</u>	\$ <u>90,667</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, 2023

	CONSOLIDATED ELECTIONS	OPIOID SETTLEMENT	HISTORIC PRESERVATION	ONEIDA SEARCH & RESCUE
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	58,297	18,804	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	-	-
TOTAL REVENUES	58,297	18,804	-	-
EXPENDITURES				
General government	68,247	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	6,000	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	68,247	-	6,000	-
Excess (deficiency) of revenues over expenditures	(9,950)	18,804	(6,000)	-
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(9,950)	18,804	(6,000)	-
Fund Balances, October 1, 2022	84,511	7,293	9,600	2,805
FUND BALANCES, September 30, 2023	\$ 74,561	\$ 26,097	\$ 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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
4,459	-	-	-	-	-	-
-	688,485	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	5,168	-	2,948	(56,385)	-	530
<u>4,459</u>	<u>693,653</u>	<u>-</u>	<u>2,948</u>	<u>(56,385)</u>	<u>-</u>	<u>530</u>
-	-	-	-	-	-	-
-	-	-	-	10,958	-	-
-	648,967	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	648,967	-	-	10,958	-	-
<u>-</u>	<u>648,967</u>	<u>-</u>	<u>-</u>	<u>10,958</u>	<u>-</u>	<u>-</u>
4,459	44,686	-	2,948	(67,343)	-	530
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4,459	44,686	-	2,948	(67,343)	-	530
<u>12,861</u>	<u>650,627</u>	<u>2,763</u>	<u>17,799</u>	<u>90,101</u>	<u>87</u>	<u>12,418</u>
\$ <u><u>17,320</u></u>	\$ <u><u>695,313</u></u>	\$ <u><u>2,763</u></u>	\$ <u><u>20,747</u></u>	\$ <u><u>22,758</u></u>	\$ <u><u>87</u></u>	\$ <u><u>12,948</u></u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2023

	911 FUND	RECOVERY ACT GRANT FUND	TAYLOR GRAZING FUND	TOTALS
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 500,945
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	429,807
Charges for services	60,058	-	-	996,615
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	33,944	-	6,911	24,894
TOTAL REVENUES	94,002	-	6,911	1,952,261
EXPENDITURES				
General government	-	-	6,911	238,526
Public safety	103,189	12,466	-	321,064
Health, welfare and sanitation	-	-	-	801,749
Public works	-	-	-	295,828
Culture and recreation	-	-	-	175,561
Conservation/economic development	-	-	-	97,437
Intergovernmental expenditures	-	-	-	-
Debt service:				-
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	45,309
TOTAL EXPENDITURES	103,189	12,466	6,911	1,975,474
Excess (deficiency) of revenues over expenditures	(9,187)	(12,466)	-	(23,213)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	229	-	-	24,667
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	229	-	-	24,667
Excess (deficiency) of revenues over expenditures and other uses	(8,958)	(12,466)	-	1,454
Fund Balances, October 1, 2022	18,228	12,466	1,580	1,482,103
FUND BALANCES, September 30, 2023	\$ 9,270	\$ -	\$ 1,580	\$ 1,483,557

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ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2023

	<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	\$ 117,055	\$ 8,323	\$ -	\$ -
Receivables	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 117,055</u>	<u>\$ 8,323</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ -
Warrants payable	-	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Unreserved fund balances	<u>117,055</u>	<u>8,323</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND AND FUND BALANCE	<u>\$ 117,055</u>	<u>\$ 8,323</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$	-	\$ (36,420)	\$ 88,958
	<u>-</u>	<u>-</u>	<u>-</u>
\$	<u>-</u>	<u>\$ (36,420)</u>	<u>\$ 88,958</u>
\$	-	\$ -	\$ -
	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	-	(36,420)	88,958
\$	<u>-</u>	<u>\$ (36,420)</u>	<u>\$ 88,958</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
For the Year Ended September 30, 2023

	AUDITOR TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTR TRUST	BEAR RIVER DRUG TASK FORCE TRUST
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,593,711	12,500	-	-
Charges for services	-	-	-	-
Fines and forfeitures	257	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	13,687	36,355	-	-
TOTAL REVENUES	1,607,655	48,855	-	-
EXPENDITURES				
General government	1,554,643	-	-	-
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	-	71,956	-	12,040
TOTAL EXPENDITURES	1,554,643	71,956	-	12,040
Excess (deficiency) of revenues over expenditures	53,012	(23,101)	-	(12,040)
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	53,012	(23,101)	-	(12,040)
Fund Balances, October 1, 2022	64,043	31,424	-	12,040
FUND BALANCES, September 30, 2023	\$ 117,055	\$ 8,323	\$ -	\$ -

SENIOR CITIZENS TRUST	SHERIFF'S REVOLVING TRUST	TOTALS
\$ -	\$ -	\$ -
-	-	-
-	-	1,606,211
-	46,765	46,765
-	-	257
-	-	-
-	-	50,042
-	46,765	1,703,275
-	-	1,554,643
-	83,185	83,185
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	83,996
-	83,185	1,721,824
-	(36,420)	(18,549)
-	-	-
-	-	-
-	-	-
-	-	-
-	(36,420)	(18,549)
-	-	107,507
\$ -	\$ (36,420)	\$ 88,958

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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, 2023

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL			
<i>Clerk/Auditor/Recorder</i>			
Salaries	\$ 138,407	\$ 123,343	\$ 15,064
Personnel benefits	-	-	-
Travel	5,415	4,645	770
Supplies	1,000	1,060	(60)
Grant expenditures	-	-	-
Insurance	-	-	-
Utilities	-	-	-
Repairs and maintenance	-	-	-
Dues and memberships	650	600	50
Postage	3,000	900	2,100
Miscellaneous	400	669	(269)
Capital outlay	-	-	-
Department Totals	<u>148,872</u>	<u>131,217</u>	<u>17,655</u>
<i>Assessor</i>			
Salaries	162,870	162,303	567
Travel	6,740	5,575	1,165
Supplies	1,500	1,751	(251)
Utilities	-	-	-
Repairs and maintenance	1,000	1,002	(2)
Dues and memberships	500	270	230
Postage	3,500	3,847	(347)
Miscellaneous	500	426	74
Capital outlay	-	-	-
Department Totals	<u>176,610</u>	<u>175,174</u>	<u>1,436</u>
<i>Treasurer/Tax Collector</i>			
Salaries	107,587	106,003	1,584
Travel	3,650	3,010	640
Training	200	-	200
Supplies	1,200	605	595
Utilities	-	-	-
Lease / Rentals	1,200	979	221
Repairs and maintenance	500	253	247
Advertising	700	327	373
Dues and memberships	375	306	69
Postage	3,000	3,568	(568)
Tax deeding and title search	5,000	-	5,000
Miscellaneous	2,700	218	2,482
Capital outlay	-	-	-
Department Totals	<u>\$ 126,112</u>	<u>\$ 115,269</u>	<u>\$ 10,843</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>Commissioners</i>			
Salaries	\$ 61,366	\$ 61,152	\$ 214
Travel	7,400	7,929	(529)
Supplies	200	57	143
Utilities	-	-	-
Dues and memberships	300	300	-
Capital outlay	-	-	-
Department Totals	<u>69,266</u>	<u>69,438</u>	<u>(172)</u>
<i>Coroner</i>			
Salaries	4,509	4,493	16
Travel	1,500	150	1,350
Autopsies and inquests	5,000	2,387	2,613
Miscellaneous	1,100	-	1,100
Jury and witnesses	-	-	-
Department Totals	<u>12,109</u>	<u>7,030</u>	<u>5,079</u>
<i>Building Inspector</i>			
Salaries	45,294	43,621	1,673
Travel	2,850	2,299	551
Supplies	600	49	551
Utilities	-	560	(560)
Repairs and maintenance	4,500	1,831	2,669
Miscellaneous	7,500	9,169	(1,669)
Dues/Registration	5,250	6,248	(998)
Department Totals	<u>65,994</u>	<u>63,777</u>	<u>2,217</u>
<i>Annex Building and Grounds</i>			
Salaries	-	-	-
Supplies	600	769	(169)
Professional services	200	-	200
Utilities	7,500	6,048	1,452
Repairs and maintenance	5,000	4,197	803
Capital outlay	12,000	4,650	7,350
Department Totals	<u>\$ 25,300</u>	<u>\$ 15,664</u>	<u>\$ 9,636</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>Buildings and Grounds</i>			
Salaries	\$ 26,597	\$ 26,504	\$ 93
Supplies	2,500	3,905	(1,405)
Professional services	5,000	1,120	3,880
Utilities	38,900	34,660	4,240
Repairs and maintenance	45,000	9,689	35,311
Miscellaneous	-	-	-
Capital outlay	50,000	199	49,801
	<u>167,997</u>	<u>76,077</u>	<u>91,920</u>
<i>Department Totals</i>			
<i>Emergency Management</i>			
Salaries	14,806	14,375	431
Travel	6,906	24,398	(17,492)
CERT grant	-	-	-
SHSP grant	3,000	-	3,000
	<u>24,712</u>	<u>38,773</u>	<u>(14,061)</u>
<i>Department Totals</i>			
<i>Events Center</i>			
Salaries	7,325	8,960	(1,635)
Supplies	1,500	1,903	(403)
Utilities	20,360	12,897	7,463
Repairs and maintenance	5,000	3,612	1,388
Contracts	2,500	2,220	280
Capital Outlay	25,000	2,144	22,856
	<u>61,685</u>	<u>31,736</u>	<u>29,949</u>
<i>Department Totals</i>			
<i>County Agent</i>			
Salaries	48,161	43,847	4,314
Travel	4,800	5,132	(332)
Contracts	1,900	1,500	400
Supplies	2,450	3,605	(1,155)
Utilities	4,240	3,726	514
Vehicles	600	492	108
Repairs and maintenance	100	30	70
Postage	400	411	(11)
Photography and printing	2,900	3,159	(259)
Dues and memberships	125	125	-
Miscellaneous	500	397	103
Predatory animal control	2,000	2,000	-
Capital outlay	-	-	-
	<u>68,176</u>	<u>64,424</u>	<u>3,752</u>
<i>Department Totals</i>			

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>Data Processing</i>			
Travel	\$ -	\$ -	\$ -
Supplies	1,500	1,971	(471)
Repairs and maintenance	-	-	-
Contracts	90,700	66,210	24,490
Capital outlay	18,000	928	17,072
Department Totals	<u>110,200</u>	<u>69,109</u>	<u>41,091</u>
<i>Elections</i>			
Salaries	-	-	-
Travel	200	-	200
Supplies	2,000	100	1,900
Advertising	3,000	406	2,594
Postage	500	221	279
Photography and printing	8,000	6,621	1,379
Miscellaneous	500	-	500
Professional services	4,000	3,418	582
Repairs and maintenance	1,200	2,060	(860)
Capital outlay	1,000	-	1,000
Department Totals	<u>20,400</u>	<u>12,826</u>	<u>7,574</u>
<i>County General</i>			
Salaries	-	-	-
Personnel benefits	260,425	236,751	23,674
Travel	1,700	1,600	100
Supplies	-	-	-
Professional services	22,000	19,000	3,000
Advertising	7,000	2,011	4,989
Dues and memberships	10,208	9,870	338
Senior citizens	9,500	9,500	-
Miscellaneous	117,300	96,693	20,607
Signs	1,500	825	675
Contracts	15,000	15,000	-
College tuition	4,000	4,800	(800)
Veterans expense	6,000	5,016	984
Grants	-	-	-
Capital outlay	-	584	(584)
Department Totals	<u>\$ 454,633</u>	<u>\$ 401,650</u>	<u>\$ 52,983</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL (Continued)			
<i>Indigent Non-medical</i>			
Professional services	\$ 5,000	\$ 609	\$ 4,391
Transportation	3,000	-	3,000
Food and housing	2,000	-	2,000
Utilities	2,000	-	2,000
Burials	3,600	1,200	2,400
Miscellaneous	<u>750</u>	<u>-</u>	<u>750</u>
Department Totals	<u>16,350</u>	<u>1,809</u>	<u>14,541</u>
<i>Planning & Zoning</i>			
Salaries	25,640	25,537	103
Travel	1,000	46	954
Training	600	-	600
Supplies	8,300	3,750	4,550
Utilities	1,200	765	435
Professional services	10,000	69,182	(59,182)
Miscellaneous	800	555	245
Repairs and maintenance	500	376	124
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Department Totals	<u>48,040</u>	<u>100,211</u>	<u>(52,171)</u>
TOTAL GENERAL	<u>\$ 1,596,456</u>	<u>\$ 1,374,184</u>	<u>\$ 222,272</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

			VARIANCE
			FAVORABLE
	BUDGET	ACTUAL	(UNFAVORABLE)
ROAD AND BRIDGE			
Salaries	\$ 486,712	\$ 476,960	\$ 9,752
Personnel benefits	216,997	198,101	18,896
Training	5,000	3,422	1,578
Supplies	25,000	19,802	5,198
Utilities	19,700	13,362	6,338
Vehicles	217,430	228,611	(11,181)
Professional services	45,000	5,455	39,545
Repairs and maintenance	250,554	250,554	-
Rent	12,000	10,110	1,890
Freight	-	-	-
Miscellaneous	31,000	47,102	(16,102)
Grant expenditures	66,000	17,800	48,200
Chemicals	-	-	-
Dust guard	95,000	96,435	(1,435)
Crushed rock and gravel	300,000	230,424	69,576
Road oil and concrete	480,000	619,861	(139,861)
Projects	-	-	-
Signs	6,000	13,436	(7,436)
Culverts and cattle guards	10,000	6,310	3,690
Capital outlay	368,178	368,178	-
Total Road and Bridge	\$ <u>2,634,571</u>	\$ <u>2,605,923</u>	\$ <u>28,648</u>
AIRPORT			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Supplies	200	22	178
Insurance	100	68	32
Utilities	115,000	113,643	1,357
Repairs and maintenance	57,000	43,780	13,220
Miscellaneous	1,000	1,668	(668)
Capital outlay	200,000	181,956	18,044
Total Airport	\$ <u>373,300</u>	\$ <u>341,137</u>	\$ <u>32,163</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
AMBULANCE			
Salaries	\$ 45,168	\$ 45,168	\$ -
Personnel benefits	5,800	3,498	2,302
Travel	2,400	3,216	(816)
Supplies	6,200	6,050	150
Insurance	-	-	-
Utilities	5,500	3,414	2,086
Vehicles	14,500	14,232	268
Professional services	14,000	17,845	(3,845)
Repairs and maintenance	25,000	11,138	13,862
Grant expenditures	50,000	16,772	33,228
Postage	50	-	50
Uniforms	3,000	2,655	345
Miscellaneous	9,000	12,490	(3,490)
Education	15,000	8,103	6,897
Capital outlay	300,000	20,642	279,358
Total Ambulance	<u>\$ 495,618</u>	<u>\$ 165,223</u>	<u>\$ 330,395</u>
VETERANS MEMORIAL			
Miscellaneous	\$ <u>2,000</u>	\$ <u>152</u>	\$ <u>1,848</u>
Total Veterans Memorial	<u>\$ 2,000</u>	<u>\$ 152</u>	<u>\$ 1,848</u>
DISTRICT COURT			
Salaries	\$ 117,618	\$ 117,154	\$ 464
Personnel benefits	53,230	51,937	1,293
Travel	1,925	411	1,514
Supplies	1,500	620	880
Utilities	625	601	24
Crisis center	-	-	-
Professional services	3,000	5,675	(2,675)
Dues and memberships	300	690	(390)
Law library	10,000	10,430	(430)
Postage	2,500	2,386	114
Transcripts	1,000	3,104	(2,104)
Miscellaneous	2,200	1,067	1,133
Juvenile diversion	-	-	-
Education	-	-	-
Jury and witness	3,000	-	3,000
Contracts	-	-	-
Special investigator	-	-	-
Capital outlay	2,500	376	2,124
Total District Court	<u>\$ 199,398</u>	<u>\$ 194,451</u>	<u>\$ 4,947</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
COUNTY FAIR			
Salaries	\$ 4,763	\$ 4,742	\$ 21
Personnel benefits	962	920	42
Travel	1,600	1,144	456
Contracts	30,000	29,000	1,000
Supplies	600	295	305
Utilities	4,700	3,935	765
Vehicle	2,000	1,254	746
Insurance	-	-	-
Repairs and maintenance	11,000	4,013	6,987
Advertising	4,500	9,955	(5,455)
Awards	6,000	5,493	507
Postage	450	96	354
Printing	-	-	-
Racing expense	4,250	3,647	603
Miscellaneous	3,500	7,092	(3,592)
Entertainment	20,000	21,559	(1,559)
Capital outlay	18,000	11,264	6,736
Total County Fair	<u>\$ 112,325</u>	<u>\$ 104,409</u>	<u>\$ 7,916</u>
JUSTICE FUND			
<i>Clerk of the District Court</i>			
Salaries	\$ -	\$ -	\$ -
Department totals	<u>-</u>	<u>-</u>	<u>-</u>
<i>Sheriff</i>			
Salaries	767,568	730,668	36,900
Travel	2,400	5,134	(2,734)
Training	10,000	9,574	426
Supplies	57,900	17,716	40,184
Utilities	1,500	1,500	-
Vehicles	41,000	49,962	(8,962)
Repairs and maintenance	4,900	8,188	(3,288)
Rental expense	-	3,650	(3,650)
Dues and memberships	3,500	2,900	600
Photography and printing	600	1,191	(591)
Postage	1,000	1,046	(46)
Uniforms	4,000	3,738	262
Weapons and ammunition	7,000	6,174	826
Miscellaneous	5,000	2,361	2,639
Drug enforcement	2,000	802	1,198
Contracts	4,200	4,078	122
Capital outlay	64,500	63,648	852
Department totals	<u>\$ 977,068</u>	<u>\$ 912,330</u>	<u>\$ 64,738</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND (Continued)			
<i>Prosecuting Attorney</i>			
Salaries	\$ 128,038	\$ 127,587	\$ 451
Contracts	-	-	-
Travel	3,911	3,611	300
Supplies	7,496	4,053	3,443
Utilities	3,781	2,720	1,061
Professional service	300	-	300
Repairs and maintenance	100	-	100
Rental expense	-	-	-
Dues and memberships	1,920	560	1,360
Postage	200	90	110
Photography and printing	200	123	77
	<u>145,946</u>	<u>138,744</u>	<u>7,202</u>
Department totals			
<i>Public Defender</i>			
Miscellaneous	-	-	-
Contracts	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Department totals	<u>-</u>	<u>-</u>	<u>-</u>
<i>Juvenile Detention</i>			
Salaries	83,763	83,701	62
Vehicles	3,300	135	3,165
Miscellaneous	9,750	4,991	4,759
Block grant	4,500	2,275	2,225
Cigarettes and tobacco	6,750	3,629	3,121
Miscellaneous programs	30,000	20,351	9,649
Capital outlay	-	-	-
	<u>138,063</u>	<u>115,082</u>	<u>22,981</u>
Department totals			
<i>General</i>			
Personnel benefits	<u>348,065</u>	<u>321,576</u>	<u>26,489</u>
Department totals	\$ <u>348,065</u>	\$ <u>321,576</u>	\$ <u>26,489</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND (Continued)			
<i>Jail</i>			
Salaries	\$ -	\$ -	\$ -
Travel	6,000	1,265	4,735
Jail inspection	-	-	-
Repairs and maintenance	1,400	-	1,400
Jail food	-	-	-
Clothing	-	-	-
Medical	35,550	4,255	31,295
Prisoner board	175,000	144,040	30,960
Miscellaneous	500	-	500
Supplies	-	-	-
Rental expense	-	-	-
Capital outlay	-	-	-
	<u>218,450</u>	<u>149,560</u>	<u>68,890</u>
Department totals			
Total Justice Fund	\$ <u>1,827,592</u>	\$ <u>1,637,292</u>	\$ <u>190,300</u>
HEALTH DISTRICT			
Salaries	\$ 4,383	\$ 4,368	\$ 15
Personnel benefits	356	334	22
Miscellaneous	400	103	297
Contracts	-	-	-
Operating	<u>63,708</u>	<u>63,708</u>	<u>-</u>
Total Health District	\$ <u>68,847</u>	\$ <u>68,513</u>	\$ <u>334</u>
PARKS AND RECREATION			
Salary	\$ 36,500	\$ 28,609	\$ 7,891
Personnel benefits	2,965	2,189	776
Supplies	700	558	142
Utilities	11,100	11,454	(354)
Repairs and maintenance	15,000	11,720	3,280
Miscellaneous	8,100	2,800	5,300
Chemicals	7,500	7,711	(211)
Fireworks	5,000	-	5,000
Oneida Recreation District	1,200	1,200	-
Capital outlay	<u>8,000</u>	<u>4,759</u>	<u>3,241</u>
Total Parks and Recreation	\$ <u>96,065</u>	\$ <u>71,000</u>	\$ <u>25,065</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
INDIGENT AND CHARITY			
Salary	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Travel	-	-	-
Medical	-	-	-
Miscellaneous	-	-	-
Non-medical expenses	-	-	-
Postage	-	-	-
Public defender	65,000	58,407	6,593
Conflict defender	103,000	25,862	77,138
	<u>168,000</u>	<u>84,269</u>	<u>83,731</u>
Total Indigent and Charity	\$ <u>168,000</u>	\$ <u>84,269</u>	\$ <u>83,731</u>
REVALUATION			
Salary	\$ 32,232	\$ 32,120	\$ 112
Personnel benefits	16,330	15,945	385
Travel	1,450	-	1,450
Supplies	100	-	100
Education / Training	600	-	600
Vehicles	2,300	1,275	1,025
Miscellaneous	2,400	2,503	(103)
Contracts	-	-	-
Capital outlay	-	-	-
	<u>55,412</u>	<u>51,843</u>	<u>3,569</u>
Total Revaluation	\$ <u>55,412</u>	\$ <u>51,843</u>	\$ <u>3,569</u>
SOLID WASTE			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Training	-	-	-
Supplies	-	-	-
Insurance	-	-	-
Vehicles	-	-	-
Repairs and maintenance	-	-	-
Miscellaneous	-	-	-
Contracts	831,000	693,094	137,906
Capital outlay	-	-	-
	<u>831,000</u>	<u>693,094</u>	<u>137,906</u>
Total Solid Waste	\$ <u>831,000</u>	\$ <u>693,094</u>	\$ <u>137,906</u>
TORT			
Personnel benefits	\$ 34,000	\$ 24,439	\$ 9,561
Insurance	88,000	87,086	914
Capital crimes defense	1,985	-	1,985
	<u>123,985</u>	<u>111,525</u>	<u>12,460</u>
Total Tort	\$ <u>123,985</u>	\$ <u>111,525</u>	\$ <u>12,460</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WEEDS			
Salaries	\$ 15,095	\$ 6,465	\$ 8,630
Personnel benefits	15,613	15,613	-
Contracts	26,915	28,206	(1,291)
Travel	1,500	622	878
Supplies	500	140	360
Insurance	-	-	-
Utilities	3,950	3,662	288
Vehicles	7,000	3,424	3,576
Repairs and maintenance	15,000	3,106	11,894
Dues and memberships	1,000	1,110	(110)
Postage	100	-	100
Miscellaneous	2,000	246	1,754
Chemicals	40,000	28,843	11,157
Spraying	-	-	-
Capital outlay	30,000	-	30,000
	<u> </u>	<u> </u>	<u> </u>
Total Weeds	\$ <u>158,673</u>	\$ <u>91,437</u>	\$ <u>67,236</u>
CONSOLIDATED ELECTIONS			
Salaries	\$ 31,560	\$ 27,984	\$ 3,576
Personnel benefits	16,130	15,081	1,049
Travel	2,000	2,026	(26)
Supplies	4,000	999	3,001
Advertising	4,000	1,594	2,406
Insurance	-	-	-
Postage	2,500	745	1,755
Publications	6,000	1,065	4,935
Miscellaneous	5,000	3,111	1,889
Election workers	8,000	2,698	5,302
Contracts	5,500	5,500	-
Capital outlay	28,851	7,444	21,407
	<u> </u>	<u> </u>	<u> </u>
Total Consolidated Elections	\$ <u>113,541</u>	\$ <u>68,247</u>	\$ <u>45,294</u>
OPIOID SETTLEMENT			
Miscellaneous	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
	<u> </u>	<u> </u>	<u> </u>
Total Opioid Settlement	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
HISTORIC PRESERVATION			
Miscellaneous	\$ <u>6,000</u>	\$ <u>6,000</u>	\$ <u>-</u>
	<u> </u>	<u> </u>	<u> </u>
Total Historic Preservation	\$ <u>6,000</u>	\$ <u>6,000</u>	\$ <u>-</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

			VARIANCE
	BUDGET	ACTUAL	FAVORABLE
			(UNFAVORABLE)
PAYMENT IN LIEU OF TAXES			
Miscellaneous	\$ 100,000	\$ 4,150	\$ 95,850
Capital Outlay	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Total Payment In Lieu of Taxes	<u>\$ 1,100,000</u>	<u>\$ 4,150</u>	<u>\$ 1,095,850</u>
SEARCH AND RESCUE			
Miscellaneous	\$ -	\$ -	\$ -
Total Search and Rescue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
WATERWAYS			
Salary	\$ -	\$ -	\$ -
Miscellaneous	7,500	-	7,500
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Waterways	<u>\$ 7,500</u>	<u>\$ -</u>	<u>\$ 7,500</u>
JUVENILE DEPARTMENT BUILDING FUND			
Supplies	\$ 2,763	\$ -	\$ 2,763
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Juvenile Department Building Fund	<u>\$ 2,763</u>	<u>\$ -</u>	<u>\$ 2,763</u>
COURT FACILITY FUND			
Supplies	\$ -	\$ -	\$ -
Repairs and maintenance	17,249	-	-
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total Court Facility Fund	<u>\$ 17,249</u>	<u>\$ -</u>	<u>\$ -</u>
DRUG COURT FUND			
Salary	\$ 47,248	\$ -	\$ 47,248
Personnel benefits	15,299	-	15,299
Miscellaneous	<u>10,958</u>	<u>10,958</u>	<u>-</u>
Total Drug Court Fund	<u>\$ 73,505</u>	<u>\$ 10,958</u>	<u>\$ -</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, 2023

	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)
911 FUND			
Emergency services	\$ -	\$ -	\$ -
Contracts	90,923	105,923	(15,000)
Utilities	15,000	-	15,000
Miscellaneous	-	-	-
Capital Outlay	15,000	-	15,000
Total 911 Fund	<u>\$ 120,923</u>	<u>\$ 105,923</u>	<u>\$ 15,000</u>
ARPA FUND			
Capital Outlay	<u>\$ 700,000</u>	<u>\$ 378,457</u>	<u>\$ 321,543</u>
Total ARPA Fund	<u>\$ 700,000</u>	<u>\$ 378,457</u>	<u>\$ 321,543</u>
LATCF FUND			
Capital Outlay	<u>\$ 448,073</u>	<u>\$ 448,072</u>	<u>\$ 1</u>
Total ARPA Fund	<u>\$ 448,073</u>	<u>\$ 448,072</u>	<u>\$ 1</u>
INTERLOCK / MONITORING FUND			
Miscellaneous	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Interlock / Monitoring Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECOVERY ACT GRANT			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Travel	-	-	-
Miscellaneous	-	12,466	(12,466)
Capital outlay	-	-	-
Total Recovery Act Grant	<u>\$ -</u>	<u>\$ 12,466</u>	<u>\$ (12,466)</u>
TAYLOR GRAZING FUND			
Miscellaneous	<u>\$ -</u>	<u>\$ 6,911</u>	<u>\$ (6,911)</u>
Total Taylor Grazing Fund	<u>\$ -</u>	<u>\$ 6,911</u>	<u>\$ (6,911)</u>
TOTAL SPECIAL REVENUE	<u>\$ 9,736,340</u>	<u>\$ 7,261,452</u>	<u>\$ 1,311,708</u>
TOTAL GOVERNMENTAL FUND TYPES	<u>\$ 11,332,796</u>	<u>\$ 8,635,636</u>	<u>\$ 1,533,980</u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2023

Total expenditures - budgetary basis	\$ 8,635,636
Net change in accounts payable	85,483
Net change in prepaid expenses	(46,861)
Reclass expenditures to revenues	-
Capital assets acquired through other sources	396,027
Capital assets acquired with trade-in of equipment	<u>-</u>
Total expenditures - GAAP basis	\$ <u><u>9,070,285</u></u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF RIGHT OF USE LEASE AMORTIZATION
September 30, 2023

Year	<u>2018 Caterpillar</u> <u>140MC Motorgrader</u> 4.70%		<u>(3) Sheriff vehicles</u> <u>2021 Ford F150</u> 4.56%	
	Principal	Interest	Principal	Interest
2024	\$ 176,695	\$ 8,305	\$ 45,037	\$ 5,474
2025	-	-	47,817	2,695
2026	-	-	47,817	2,695
Totals	\$ <u>176,695</u>	\$ <u>8,305</u>	\$ <u>140,671</u>	\$ <u>10,864</u>

Year	<u>2021 Ford Transit</u> 4.56%	
	Principal	Interest
2024	\$ 10,167	\$ 1,236
2025	10,796	608
2026	10,796	608
Totals	\$ <u>31,759</u>	\$ <u>2,452</u>

Year	<u>2023 Caterpillar</u> 5.99%		Totals	
	Principal	Interest	Principal	Interest
2024	\$ 29,371	\$ 21,047	\$ 261,270	\$ 36,062
2025	31,213	19,206	89,826	22,509
2026	33,108	17,310	91,721	20,613
2027	35,119	15,299	35,119	15,299
2028	216,797	13,203	216,797	13,203
Totals	\$ <u>345,608</u>	\$ <u>86,065</u>	\$ <u>694,733</u>	\$ <u>107,686</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, 2023, and the related notes to the financial statements, which collectively comprise Oneida County, Idaho's basic financial statements, and have issued our report thereon dated June 10, 2024. Our report includes a reference to other auditors who audited the financial statements of Oneida County Hospital, as described in our report on Oneida County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Oneida County, Idaho's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Oneida County, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of Oneida County, Idaho's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we and the other auditors did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Oneida County, Idaho's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests and those of other auditors disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Searle Hart + Associates PLLC

Idaho Falls, Idaho
June 10, 2024

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Oneida County, Idaho's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Oneida County, Idaho's major federal programs for the year ended September 30, 2023. Oneida County, Idaho's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Oneida County, Idaho complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Oneida County, Idaho and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Oneida County, Idaho's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Oneida County, Idaho's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain a reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Oneida County, Idaho's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Oneida County, Idaho's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess risks of material noncompliance, 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 Oneida County, Idaho's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Oneida County, Idaho's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Oneida County, Idaho's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit as defined above, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Searle Hart + Associates PLLC

Idaho Falls, Idaho

June 10, 2024

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
MODIFIED ACCRUAL BASIS
For the Year Ended September 30, 2023

FEDERAL GRANTOR PASS THROUGH STATE OF IDAHO PROGRAM TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
INDIRECT GRANTS				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Passed through State Department of Health & Welfare				
Public Health or Healthcare Crises Program	93.391	1NH75OT000105-01	-	8,957
Total - Department of Health and Human Services			-	8,957
<u>DEPARTMENT OF TRANSPORTATION</u>				
Passed through State Department of Transportation				
Highway Safety Cluster: National Priority Safety Programs	20.616		-	1,000
Total Highway Safety Cluster			-	1,000
Total - Department of Transportation			-	1,000
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
Passed through State Military Division				
Emergency Management Performance	97.042	EMS2020EP00006	-	8,558
Total - Department of Homeland Security			-	8,558
DIRECT GRANTS				
<u>U.S. Treasury Department</u>				
Coronavirus State and Local Fiscal Recovery	21.027		-	378,457
Local Assistance and Tribal Consistency	21.032		-	448,073
Total - Department of Treasury			-	826,530
TOTAL FEDERAL AWARDS			\$ -	\$ 845,045

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS - MODIFIED ACCRUAL BASIS
For the Year Ended September 30, 2023

NOTE 1- BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Oneida County, Idaho under programs of the federal government for the year ended September 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Oneida County, Idaho, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Oneida County, Idaho.

NOTE 2- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting as described in Note 1 to the financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3- DE MINIMIS INDIRECT COST RATE

Oneida County, Idaho has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2023

SECTION 1 - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of Auditor's Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weaknesses Identified	_____ YES	<u> X </u> NO
Significant Deficiencies Identified that are not considered to be material weaknesses	_____ YES	<u> X </u> None Reported
Noncompliance Material to financial statements noted	_____ YES	<u> X </u> NO

Federal Awards

Internal Control Over Major Programs:

Material Weaknesses Identified	_____ YES	<u> X </u> NO
Significant Deficiencies Identified that are not considered to be material weaknesses	_____ YES	<u> X </u> None Reported

Type of Auditor's Report Issued on Compliance For Major Programs: Unmodified

Audit Findings Required to be reported in accordance with 2 CFR 200.516(a)?	_____ YES	<u> X </u> NO
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Identification of Major Programs:

21.032 Local Assistance and Tribal Consistency

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee Qualified as Low-Risk Auditee	_____ YES	<u> X </u> NO
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SECTION II - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

ONEIDA COUNTY - STATE OF IDAHO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended September 30, 2023

PRIOR YEAR FEDERAL AWARD QUESTIONED COSTS

None

FINDINGS

None