

**ONEIDA COUNTY - STATE OF IDAHO  
MALAD, IDAHO  
ANNUAL FINANCIAL REPORT  
and  
COMPLIANCE REPORTS  
with  
INDEPENDENT AUDITOR'S REPORT  
For the Year Ended September 30, 2022**

**ONEIDA COUNTY - STATE OF IDAHO**  
**BASIC FINANCIAL STATEMENTS**  
**For the Year Ended September 30, 2022**

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**ONEIDA COUNTY - STATE OF IDAHO**  
**BASIC FINANCIAL STATEMENTS**  
**For the Year Ended September 30, 2022**

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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, 2022, 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, 2022, 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, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the 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'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Oneida County'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 Oneida County, Idaho's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our reported dated May 22, 2023, 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  
May 22, 2023

## **FINANCIAL SECTION**

**ONEIDA COUNTY - STATE OF IDAHO**  
**STATEMENT OF NET POSITION**  
**September 30, 2022**

	<b>GOVERNMENTAL</b>	<b>TOTAL</b>	<b>COMPONENT</b>
	<b>ACTIVITIES</b>	<b>GOVERNMENTAL</b>	<b>UNIT</b>
	<u>                    </u>	<u>ACTIVITIES</u>	<u>                    </u>
<b>ASSETS</b>			
Cash - County Treasurer	\$ 5,953,695	\$ 5,953,695	\$ 4,750,555
Investments	-	-	-
Taxes receivable	31,762	31,762	-
Receivables	56,855	56,855	2,162,284
Internal balances	-	-	-
Due from other governmental agencies	619,543	619,543	-
Inventories	-	-	600,487
Other assets	648,967	648,967	15,912
<b>Capital Assets</b>			
Land and improvements not being depreciated	60,310	60,310	92,357
Construction in progress	2,359,937	2,359,937	-
Infrastructure	7,646,856	7,646,856	-
Buildings	2,603,693	2,603,693	2,766,149
Equipment and furniture	6,470,440	6,470,440	6,462,511
Right of use assets	526,410	526,410	-
Less: accumulated depreciation	<u>(6,734,609)</u>	<u>(6,734,609)</u>	<u>(6,221,022)</u>
Total Capital Assets	12,933,037	12,933,037	3,099,995
<b>Other Assets</b>			
Unamortized service contract	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>20,243,859</u>	<u>20,243,859</u>	<u>10,629,233</u>
<b>DEFERRED OUTFLOWS</b>			
Pension	976,029	976,029	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTA DEFERRED OUTFLOWS</b>	<u>\$ 976,029</u>	<u>\$ 976,029</u>	<u>\$ -</u>

	<b>GOVERNMENTAL</b>	<b>TOTAL</b>	<b>COMPONENT</b>
	<b>ACTIVITIES</b>	<b>GOVERNMENTAL</b>	<b>UNIT</b>
	<u>                    </u>	<u>ACTIVITIES</u>	<u>                    </u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ 115	\$ 115	\$ 797,335
Due to other governmental agencies	51,340	51,340	-
<b>Long-term liabilities</b>			
<b>Due within one year</b>			
Short-term bank note payable	-	-	-
Right of use leases	75,930	75,930	429,084
Accrued interest	12,285	12,285	-
Compensated absences	30,535	30,535	554,863
<b>Due in more than one year</b>			
Right of use leases	290,512	290,512	739,486
Accrued interest	-	-	-
Compensated absences	71,248	71,248	-
Landfill postclosure costs	296,851	296,851	-
Net pension liability	<u>1,887,846</u>	<u>1,887,846</u>	<u>-</u>
 TOTAL LIABILITIES	 <u>2,716,662</u>	 <u>2,716,662</u>	 <u>2,520,768</u>
 <b>DEFERRED INFLOWS - Pension</b>	 <u>8,426</u>	 <u>8,426</u>	 <u>-</u>
 <b>NET POSITION</b>			
Net investment in capital assets	12,257,459	12,257,459	1,931,425
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Permanent	-	-	-
Unrestricted	<u>6,237,341</u>	<u>6,237,341</u>	<u>6,177,040</u>
 TOTAL NET POSITION	 <u>\$ 18,494,800</u>	 <u>\$ 18,494,800</u>	 <u>\$ 8,108,465</u>

**ONEIDA COUNTY - STATE OF IDAHO  
STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2022**

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government</b>				
Governmental activities:				
General government	\$ 1,733,587	\$ 223,361	\$ 1,310,597	\$ -
Public safety	2,263,877	127,845	414,981	-
Public works	2,144,580	82,396	2,652,291	1,929,664
Health, welfare and sanitation	1,025,945	675,185	70,882	-
Culture and recreation	255,822	77,842	10,000	-
Education	-	-	-	-
Conservation/economic development	159,791	9,763	14,300	-
Interest on long-term debt	15,268	-	-	-
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<u>7,598,870</u>	<u>1,196,392</u>	<u>4,473,051</u>	<u>1,929,664</u>
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 7,598,870</u>	<u>\$ 1,196,392</u>	<u>\$ 4,473,051</u>	<u>\$ 1,929,664</u>
<b>Component Units</b>				
Oneida County Hospital	\$ 14,115,435	\$ 13,548,771	\$ 52,558	\$ 43,346
<b>TOTAL COMPONENT UNITS</b>	<u>\$ 14,115,435</u>	<u>\$ 13,548,771</u>	<u>\$ 52,558</u>	<u>\$ 43,346</u>

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, 2021

**NET POSITION, SEPTEMBER 30, 2022**

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

<u>Primary Government</u>		
<u>Governmental Activities</u>	<u>Total</u>	<u>Component Unit</u>
\$ (199,629)	\$ (199,629)	
(1,721,051)	(1,721,051)	
2,519,771	2,519,771	
(279,878)	(279,878)	
(167,980)	(167,980)	
-	-	
(135,728)	(135,728)	
<u>(15,268)</u>	<u>(15,268)</u>	
237	237	
237	237	
		\$ <u>(470,760)</u>
		<u>(470,760)</u>
1,911,680	1,911,680	-
-	-	-
2,373	2,373	-
605,821	605,821	-
-	-	-
16,656	16,656	2,627
296,429	296,429	1,703,741
-	-	21,499
-	-	-
<u>2,832,959</u>	<u>2,832,959</u>	<u>1,727,867</u>
2,833,196	2,833,196	1,257,107
<u>15,661,604</u>	<u>15,661,604</u>	<u>6,851,358</u>
<u>\$ 18,494,800</u>	<u>\$ 18,494,800</u>	<u>\$ 8,108,465</u>

**ONEIDA COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
September 30, 2022**

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,043,914	\$ 1,904,116	\$ 263,247	\$ -
Taxes receivable, net	11,006	-	-	13,334
Due from other funds	-	-	-	-
Receivable from other governments	158,684	418,479	-	22,063
Other receivables	-	-	33,338	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
<b>TOTAL ASSETS</b>	<u>1,213,604</u>	<u>2,322,595</u>	<u>296,585</u>	<u>35,397</u>
<b>DEFERRED OUTFLOWS</b>				
	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<u>\$ 1,213,604</u>	<u>\$ 2,322,595</u>	<u>\$ 296,585</u>	<u>\$ 35,397</u>
<b>LIABILITIES</b>				
Negative cash	\$ -	\$ -	\$ -	\$ -
Accounts payable	115	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other payables	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>115</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS</b>				
Revenue unavailable for use	<u>10,126</u>	<u>-</u>	<u>20,731</u>	<u>12,267</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	2,322,595	275,854	23,130
Unassigned	<u>1,203,363</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUND BALANCES</b>	<u>1,203,363</u>	<u>2,322,595</u>	<u>275,854</u>	<u>23,130</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 1,213,604</u>	<u>\$ 2,322,595</u>	<u>\$ 296,585</u>	<u>\$ 35,397</u>

<u>SOLID WASTE</u>	<u>PAYMENT IN LIEU OF TAXES</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 1	\$ 1,880,734	\$ 861,683	\$ 5,953,695
-	-	10,199	34,539
-	-	-	-
-	-	20,317	619,543
20,740	-	-	54,078
-	-	-	-
<u>648,967</u>	<u>-</u>	<u>-</u>	<u>648,967</u>
<u>669,708</u>	<u>1,880,734</u>	<u>892,199</u>	<u>7,310,822</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 669,708</u>	<u>\$ 1,880,734</u>	<u>\$ 892,199</u>	<u>\$ 7,310,822</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	115
-	-	-	-
-	-	51,340	51,340
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>51,340</u>	<u>51,455</u>
<u>19,081</u>	<u>-</u>	<u>9,383</u>	<u>71,588</u>
-	-	-	-
-	-	-	-
650,627	1,880,734	831,476	5,984,416
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,203,363</u>
<u>650,627</u>	<u>1,880,734</u>	<u>831,476</u>	<u>7,187,779</u>
<u>\$ 669,708</u>	<u>\$ 1,880,734</u>	<u>\$ 892,199</u>	<u>\$ 7,310,822</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, 2022**

Total fund balance, governmental funds:	\$ 7,187,779
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.	12,933,037
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.	71,588
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.	976,029
Deferred inflows associated with the net pension liability.	(8,426)
Net pension liability.	(1,887,846)
The use of current resources to implement a new 911 system apply to a future period and as such will not be recognized as an asset until a future period.	-
Some liabilities, (such as notes payable, 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>(777,361)</u>
Net position of governmental activities in the Statement of Net Position:	<u>\$ 18,494,800</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
<b>REVENUES</b>				
Property taxes	\$ 623,914	\$ -	\$ -	\$ 743,417
Fees and fines	-	-	-	68
Licenses and permits	119,522	9,015	-	691
Intergovernmental	626,493	2,652,291	-	383,355
Charges for services	109,689	15,320	161,882	35,673
Investment earnings	12,215	2,805	1,636	-
Miscellaneous	48,656	64,307	19,199	79,819
<b>TOTAL REVENUE</b>	<u>1,540,489</u>	<u>2,743,738</u>	<u>182,717</u>	<u>1,243,023</u>
<b>EXPENDITURES</b>				
General government	1,143,967	-	-	-
Public safety	22,800	-	149,825	1,629,339
Public works	-	1,471,568	-	-
Health, welfare and sanitation	54,506	-	-	-
Culture and recreation	28,605	-	-	-
Education	-	-	-	-
Conservation/economic development	72,343	-	-	-
Debt Service:				
Principal	-	22,859	-	61,089
Interest and other charges	-	10,504	-	825
Capital outlay	130,772	356,142	29,507	226,901
<b>TOTAL EXPENDITURES</b>	<u>1,452,993</u>	<u>1,861,073</u>	<u>179,332</u>	<u>1,918,154</u>
Excess (deficiency) of revenues over expenditures	87,496	882,665	3,385	(675,131)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from long-term debt, net	-	-	-	226,901
Other sources	-	-	-	-
Transfers in	469	-	-	441,966
Transfers out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>469</u>	<u>-</u>	<u>-</u>	<u>668,867</u>
<b>SPECIAL ITEMS</b>				
Proceeds from sale of assets	-	-	-	628
Net change in fund balances	87,965	882,665	3,385	(5,636)
Fund Balances, October 1, 2021	<u>1,115,398</u>	<u>1,439,930</u>	<u>272,469</u>	<u>28,766</u>
<b>FUND BALANCES, SEPTEMBER 30, 2022</b>	<u>\$ 1,203,363</u>	<u>\$ 2,322,595</u>	<u>\$ 275,854</u>	<u>\$ 23,130</u>

<u>SOLID WASTE</u>	<u>PAYMENT IN LIEU OF TAXES</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ -	\$ -	\$ 543,469	\$ 1,910,800
-	-	-	68
-	-	-	129,228
-	845,915	2,507,744	7,015,798
513,602	-	299,079	1,135,245
-	-	-	16,656
9,999	-	81,719	303,699
<u>523,601</u>	<u>845,915</u>	<u>3,432,011</u>	<u>10,511,494</u>
-	-	229,727	1,373,694
-	-	287,142	2,089,106
-	-	131,874	1,603,442
830,560	-	184,249	1,069,315
-	-	204,016	232,621
-	-	-	-
-	-	83,365	155,708
-	-	-	83,948
-	-	-	11,329
-	-	2,305,666	3,048,988
<u>830,560</u>	<u>-</u>	<u>3,426,039</u>	<u>9,668,151</u>
(306,959)	845,915	5,972	843,343
-	-	-	226,901
-	-	-	-
27	-	32,654	475,116
-	(474,620)	(496)	(475,116)
27	(474,620)	32,158	226,901
-	-	-	628
(306,932)	371,295	38,130	1,070,872
<u>957,559</u>	<u>1,509,439</u>	<u>793,346</u>	<u>6,116,907</u>
<u>\$ 650,627</u>	<u>\$ 1,880,734</u>	<u>\$ 831,476</u>	<u>\$ 7,187,779</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, 2022**

Net change in fund balances - total governmental funds: \$ 1,070,872

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 \$3,048,988 and depreciation of \$833,982 in the current period. 2,215,006

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. (142,953)

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. (50,636)

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

Net change in accrued interest not reflected on governmental funds: (3,939)  
Net change in accrued landfill postclosure costs: -  
Net change in pension expense not reflected in the governmental funds: (237,444)

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. (17,710)

Change in net position of governmental activities: \$ 2,833,196

**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, 2022**

**OPERATING REVENUES**

Net patient service revenue	\$ 13,548,771
Operating grants	52,558
Other revenue	<u>74,318</u>

TOTAL OPERATING REVENUES 13,675,647

**OPERATING EXPENSES**

Salaries and benefits	7,481,105
Professional fees	3,265,671
Supplies	1,826,890
Insurance	-
Utilities	115,347
Repairs and maintenance	366,058
Rent	57,108
Miscellaneous	247,331
Depreciation and amortization	696,362
Travel, dues and education	<u>-</u>

TOTAL OPERATING EXPENSES 14,055,872

INCOME (LOSS) FROM OPERATIONS (380,225)

**NON-OPERATING INCOME (EXPENSES)**

Investment income	2,627
Interest	(59,563)
Capital grants	43,346
CARES Act Provider Relief Fund	564,681
Paycheck protection program loan (gain)	1,064,742
Gain from sale of assets	21,499
Property tax	<u>-</u>

TOTAL NON-OPERATING INCOME (EXPENSES) 1,637,332

Change in net position 1,257,107

Net Position - July 1, 2021 6,851,358

**NET POSITION - June 30, 2022** \$ 8,108,465

**ONEIDA COUNTY - STATE OF IDAHO  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND TYPES - COMPONENT UNIT  
ONEIDA COUNTY HOSPITAL  
For the Year Ended June 30, 2022**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received from and on behalf of patients	\$ 13,091,461
Cash paid to suppliers	(6,075,366)
Cash paid to employees	(7,557,070)
Other cash receipts	<u>120,766</u>

Net cash provided (used) by operating activities (420,209)

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

Property taxes	-
Proceeds from bank line of credit	-
Proceeds from CARES Act Provider Relief Fund	564,681
Proceeds from Paycheck Protection Program Loan	<u>-</u>

Net cash provided (used) by noncapital financing activities 564,681

**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	(394,948)
Interest paid on long-term debt	(59,563)
Purchase of capital assets	<u>(417,172)</u>

Net cash provided (used) by capital and related financing activities (871,683)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of investments	-
Interest and dividends on investments	<u>2,627</u>

Net cash provided (used) by investing activities 2,627

**NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** (724,584)

**CASH AND CASH EQUIVALENTS, JULY 1, 2021** 5,475,139

**CASH AND CASH EQUIVALENTS, JUNE 30, 2022** \$ 4,750,555

**RECONCILIATION OF INCOME FROM OPERATIONS TO  
NET CASH PROVIDED BY OPERATING ACTIVITIES**

Income (loss) from operations	\$ (380,225)
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Amortization of service contract	-
Depreciation and amortization	696,362
Provision for bad debts	585,290
(Increase) decrease in assets:	
Patient accounts receivable	(712,784)
Estimated Third-party payor settlements	(123,194)
Inventory of supplies	(131,133)
Prepaid expenses	(567)
Other current assets	(6,110)
Increase (decrease) in liabilities:	
Accounts payable	(65,261)
Accrued compensation and related liabilities	(75,965)
Patient refunds	26,306
Estimated third-party payor settlements payable	<u>(232,928)</u>
Net cash provided by operating activities	<u>\$ (420,209)</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**September 30, 2022**

	<b>PRIVATE PURPOSE <u>TRUST FUNDS</u></b>	<b>CUSTODIAL FUNDS</b>
<b>ASSETS</b>		
Cash	\$ 107,507	\$ 1,870
Receivables	<u>-</u>	<u>31,729</u>
<b>TOTAL ASSETS</b>	<u>107,507</u>	<u>33,599</u>
<b>LIABILITIES</b>		
Negative cash	-	3,233
Accounts payable and accrued expenses	-	-
Payable to other funds	-	-
Payable to the State of Idaho	-	-
Payable to taxing districts	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>3,233</u>
<b>NET POSITION</b>	<u>\$ 107,507</u>	<u>\$ 30,366</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**For the Year Ended September 30, 2022**

	<u>PRIVATE PURPOSE TRUST FUNDS</u>	<u>CUSTODIAL FUNDS</u>
<b>ADDITIONS</b>		
Taxes	\$ -	\$ 1,556,614
Licenses and permits	-	6,369
Intergovernmental revenues	1,054,467	666,618
Charges in services	1,590	105,320
Fines and forfeitures	-	13,241
Investment interest	-	-
Miscellaneous and contributions	50,672	11,648
Transfers from other funds	-	-
	<u>1,106,729</u>	<u>2,359,810</u>
<b>DEDUCTIONS</b>		
Trust operating expenses	1,090,685	2,367,105
Transfers to other funds	-	-
	<u>1,090,685</u>	<u>2,367,105</u>
Change in net position	16,044	(7,295)
NET POSITION, OCTOBER 1, 2021	<u>91,463</u>	<u>37,661</u>
<b>NET POSITION, SEPTEMBER 30, 2022</b>	<u>\$ 107,507</u>	<u>\$ 30,366</u>

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**NOTES TO THE FINANCIAL STATEMENTS**

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**ONEIDA COUNTY - STATE OF IDAHO**  
**INDEX TO NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended September 30, 2022**

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**ONEIDA COUNTY - STATE OF IDAHO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2022**

**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, 2022**

**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, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

- **Solid Waste** – This fund accounts for the transfer of solid waste and landfill operations of the County. It is funded primarily from user fees.
- **Payment in Lieu of Taxes** – This fund accounts for general expenditures of the County. It is funded primarily by payments in lieu of taxes received from the U.S. Department of the Interior.

The remaining governmental and business-type funds are considered to be nonmajor funds and are consolidated in a nonmajor funds column on the combined fund statements. The nonmajor funds are displayed individually in combining schedules.

Governmental Fund Types

Governmental funds account for the County's general activities including current expendable financial resources (except for those accounted for in proprietary funds) and are those through which most governmental functions of the County are financed. The following are the County's governmental fund types:

**General Fund** – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** – Special Revenue Funds account for the proceeds of specific revenue sources, other than major capital projects or expendable trusts, that are legally restricted to expenditures for specific purposes.

**Capital Projects Funds** – The Capital Projects Funds are used to account for the financial resources used to acquire major capital assets other than those financed by proprietary funds.

**Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of resources and for the repayment of general long-term debt principal, interest, and related costs. The County 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, 2022**

**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 and certificates of deposit with original maturities greater than three months.

Receivables

Receivables include accrued amounts for sales taxes and delinquent property taxes. Receivables from other governments are reasonably assured; accordingly, no allowance for uncollectible accounts has been established.

**ONEIDA COUNTY - STATE OF IDAHO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. ASSETS, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES / NET POSITION (Continued)**

Taxes Receivable

Property taxes are levied in September of each year and become payable on December 20 and June 20 of the following year for real property taxes and December 20 for personal property taxes.

Property taxes attach as an enforceable lien as of December 20 following levy in September. Therefore, no amount has been set aside for an allowance for doubtful accounts. Property taxes not collected before December 1, 2022 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, 2022**

**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, 2022**

**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, 2022, unrecorded fund liabilities included approximately 101,783 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, 2022**

**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 2021, 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, 2022**

**2. CASH AND INVESTMENTS**

Cash and cash equivalents are defined as those financial instruments that have a maturity date of three months or less from the date of acquisition.

Cash deposits and investments of the County as of September 30, 2022, totaled \$6,059,839 of which \$3,532,684 represented demand deposits. Of the total deposits, \$5,953,695 was allocated to governmental funds.

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

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

Deposits

At year end, the carrying amount of the County's deposits in financial institutions was \$6,059,839 and the bank balance was \$9,114,046. Of this amount, \$8,795,442 was not covered by FDIC insurance.

The investments in the amount of \$1,235,299 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, 2022 was 115 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, 2022**

**3. CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2022 was as follows:

<b><u>Governmental Activities</u></b>	<u>Balance</u> 10-01-2021	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 09-30-2022
Capital assets, not being depreciated				
Land	\$ 60,310	\$ -	\$ -	\$ 60,310
Construction in process	-	2,359,937	-	2,359,937
Total capital assets, not being depreciated	<u>60,310</u>	<u>2,359,937</u>	<u>-</u>	<u>2,420,247</u>
Capital assets, being depreciated				
Infrastructure	7,646,856	-	-	7,646,856
Buildings and improvements	2,603,693	-	-	2,603,693
Machinery and equipment	6,008,290	689,051	-	6,697,341
Buildings and improvements – leased	-	-	-	-
Machinery and equipment – leased	299,509	-	-	299,509
Total capital assets, being depreciated	<u>16,558,348</u>	<u>689,051</u>	<u>-</u>	<u>17,247,399</u>
Less accumulated depreciation for				
Infrastructure	(629,658)	(299,904)	-	(929,562)
Buildings and improvements	(715,637)	(61,285)	-	(776,922)
Machinery and equipment	(4,555,332)	(472,793)	-	(5,028,125)
Total accumulated depreciation	<u>(5,900,627)</u>	<u>(833,982)</u>	<u>-</u>	<u>(6,734,609)</u>
Total capital assets, being depreciated, net	<u>10,657,721</u>	<u>(144,931)</u>	<u>-</u>	<u>10,512,790</u>
Governmental activity, capital assets, net	<u>\$ 10,718,031</u>	<u>\$ 2,215,006</u>	<u>\$ -</u>	<u>\$ 12,933,037</u>

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

<b><u>Governmental activities</u></b>	
General government	\$ 58,527
Public safety	203,589
Public works	541,138
Health, welfare and sanitation	2,842
Culture and recreation	23,803
Conservation and economic development	<u>4,083</u>
Total governmental activities	<u>\$ 833,982</u>

**ONEIDA COUNTY - STATE OF IDAHO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2022**

**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](http://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, 2022, 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, 2022.

**ONEIDA COUNTY - STATE OF IDAHO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended September 30, 2022**

**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, 2022, the County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022, the County's proportion was .04792999 percent.

For the year ended September 30, 2022, the County recognized pension expense/(revenue) of \$474,842. At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 207,594	\$ 8,426
Changes in assumptions or other inputs	307,776	-
Net difference between projected and actual earnings on pension plan investments	434,371	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	(37,410)	-
County contributions subsequent to the measurement date	<u>63,698</u>	<u>-</u>
Total	<u>\$ 976,029</u>	<u>\$ 8,426</u>

\$63,698 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, 2022.

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, 2022, the beginning of the measurement period ended June 30, 2021 is 4.6 and 4.6 for the measurement period June 30, 2022.

**ONEIDA COUNTY - STATE OF IDAHO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2022**

**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:

<u>Year ended June 30:</u>	
2023	\$ 225,103
2024	244,371
2025	113,021
2026	<u>358,820</u>
Total	<u>\$ 941,315</u>

*Actuarial Assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year’s earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2022 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, 2022 is based on the results of an actuarial valuation date of July 1, 2022.

**ONEIDA COUNTY - STATE OF IDAHO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended September 30, 2022**

**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 2022.

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Cash	0.00%	0.00%
Large Cap	18.00%	4.50%
Small/Mid Cap	11.00%	4.70%
International Equity	15.00%	4.50%
Emerging Markets Equity	10.00%	4.90%
Domestic Fixed	20.00%	(0.25)%
TIPS	10.00%	(0.30)%
Real Estate	8.00%	3.75%
Private Equity	8.00%	6.00%

*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, 2022**

**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:

	<b>1% Decrease (5.35%)</b>	<b>Current Discount Rate (6.35%)</b>	<b>1% Increase (7.35%)</b>
Employer’s proportionate share of the net pension liability (asset)	\$3,331,864	\$1,887,846	\$705,955

*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](http://www.persi.idaho.gov).

*Payables to the pension plan*

At September 30, 2022, 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, 2022**

**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, 2022, the following changes occurred in long-term debt:

	Balance 10-01-2021	Additions	Reductions	Balance 09-30-2022	Due within one year
Governmental activities					
Compensated absences	\$ 84,073	\$ 17,710	\$ -	\$ 101,783	\$ 30,535
Accrued interest	8,346	3,939	-	12,285	12,285
Right of use leases	223,489	226,901	(83,948)	366,442	75,930
Landfill closure costs	296,851	-	-	296,851	-
Net pension liability	(40,142)	1,927,988	-	1,887,846	-
Total governmental activities	\$ <u>572,617</u>	\$ <u>2,176,538</u>	\$ <u>(83,948)</u>	\$ <u>2,665,207</u>	\$ <u>118,750</u>

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2022, are as follows:

Year	Governmental Activities	
	Right of Use Leases	
	Principal	Interest
2023	\$ 75,930	\$ 19,347
2024	231,899	15,015
2025	<u>58,613</u>	<u>3,303</u>
Total	\$ <u>366,442</u>	\$ <u>37,665</u>

Interest rates on right of use leases vary between 4.56% and 4.70%.

Debt service for governmental fund types is budgeted and expended from the fund to which the debt belongs. The majority of long-term debt belongs to the Road and Bridge 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, 2022**

**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, 2022 the County paid IDAWY \$648,967 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, 2022.

**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, 2022**

**13. NEGATIVE DEFICIT FUND BALANCES AND INTERFUND RECEIVABLES/PAYABLES**

There were no funds with a deficit fund balance as of September 30, 2022.

There were no interfund receivables or payables as of September 30, 2022.

**14. INTERFUND TRANSFERS**

Interfund transfers for the year ended September 30, 2022, consisted of the following:

<u>Transfer from:</u>	<u>Transfer to:</u>			
	PILT	Veterans Memorial	Weeds	Total
General Fund	\$ -	\$ 469	\$ -	\$ 469
Justice	441,966	-	-	441,966
County Fair	32,654	-	-	32,654
Solid Waste	-	-	27	27
Total	<u>\$ 474,620</u>	<u>\$ 469</u>	<u>\$ 27</u>	<u>\$ 475,115</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 May 22, 2023.

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**REQUIRED SUPPLEMENTARY INFORMATION**

**ONEIDA COUNTY - STATE OF IDAHO**  
**BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)**  
**GENERAL FUND**  
**For the Year Ended September 30, 2022**

	<b>BUDGETED AMOUNTS</b>		<b>BUDGETARY BASIS</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	
<b>REVENUES</b>			
Property taxes	\$ 620,369	\$ 620,369	\$ 626,055
Fees and fines	-	-	-
Licenses and permits	135,870	135,870	119,522
Intergovernmental	855,467	855,467	606,200
Charges for services	154,624	154,624	109,689
Investment earnings	11,306	11,306	12,215
Miscellaneous	162,898	162,898	57,479
<b>TOTAL REVENUES</b>	<b>1,940,534</b>	<b>1,940,534</b>	<b>1,531,160</b>
<b>EXPENDITURES</b>			
General government	1,205,366	1,205,366	1,033,672
Public safety	30,435	30,435	22,800
Public works	-	-	-
Health, welfare and sanitation	62,630	62,630	54,506
Culture and recreation	31,465	31,465	28,605
Education	-	-	-
Conservation/economic development	83,780	83,780	72,343
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	1,153,000	1,153,000	241,067
<b>TOTAL EXPENDITURES</b>	<b>2,566,676</b>	<b>2,566,676</b>	<b>1,452,993</b>
Excess (deficiency) of revenues over expenditures	(626,142)	(626,142)	78,167
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	469
Transfers out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES AND USES</b>	<b>-</b>	<b>-</b>	<b>469</b>
<b>SPECIAL ITEM</b>			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(626,142)	(626,142)	78,636
Fund Balances, October 1, 2021	976,169	976,169	976,169
<b>FUND BALANCES, SEPTEMBER 30, 2022</b>	<b>\$ 350,027</b>	<b>\$ 350,027</b>	<b>\$ 1,054,805</b>

	<u>GAAP DIFFERENCES</u>		<u>GAAP BASIS</u>
\$	(2,141)	\$	623,914
	-		-
	-		119,522
	20,293		626,493
	-		109,689
	-		12,215
	<u>(8,823)</u>		<u>48,656</u>
	9,329		<u>1,540,489</u>
	110,295		1,143,967
	-		22,800
	-		-
	-		54,506
	-		28,605
	-		-
	-		72,343
	-		-
	-		-
	<u>(110,295)</u>		<u>130,772</u>
	-		<u>1,452,993</u>
	9,329		87,496
	-		-
	-		-
	-		469
	<u>-</u>		<u>-</u>
	-		469
	<u>-</u>		<u>-</u>
	9,329		87,965
	<u>139,229</u>		<u>1,115,398</u>
\$	<u><u>148,558</u></u>	\$	<u><u>1,203,363</u></u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)**  
**ROAD AND BRIDGE**  
**For the Year Ended September 30, 2022**

	<b>BUDGETED AMOUNTS</b>		<b>BUDGETARY</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>BASIS</b>
<b>REVENUES</b>			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	494	494	-
Licenses and permits	-	-	9,015
Intergovernmental	1,572,703	1,572,703	2,575,186
Charges for services	517	517	15,320
Investment earnings	564	564	2,805
Miscellaneous	25,722	25,722	164,307
<b>TOTAL REVENUES</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>2,766,633</b>
<b>EXPENDITURES</b>			
General government	-	-	-
Public safety	-	-	-
Public works	1,816,830	1,816,830	1,462,393
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	429,495	429,495	398,680
<b>TOTAL EXPENDITURES</b>	<b>2,246,325</b>	<b>2,246,325</b>	<b>1,861,073</b>
Excess (deficiency) of revenues over expenditures	(646,325)	(646,325)	905,560
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES AND USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SPECIAL ITEM</b>			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(646,325)	(646,325)	905,560
Fund Balances, October 1, 2021	998,556	998,556	998,556
<b>FUND BALANCES, SEPTEMBER 30, 2022</b>	<b>\$ 352,231</b>	<b>\$ 352,231</b>	<b>\$ 1,904,116</b>

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ -
-	-
-	9,015
77,105	2,652,291
-	15,320
-	2,805
<u>(100,000)</u>	<u>64,307</u>
<u>(22,895)</u>	<u>2,743,738</u>
-	-
-	-
9,175	1,471,568
-	-
-	-
-	-
-	-
22,859	22,859
10,504	10,504
<u>(42,538)</u>	<u>356,142</u>
<u>-</u>	<u>1,861,073</u>
(22,895)	882,665
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
<u>-</u>	<u>-</u>
(22,895)	882,665
<u>441,374</u>	<u>1,439,930</u>
<u>\$ 418,479</u>	<u>\$ 2,322,595</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)**  
**AMBULANCE**  
**For the Year Ended September 30, 2022**

	<b>BUDGETED AMOUNTS</b>		<b>BUDGETARY BASIS</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	
<b>REVENUES</b>			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	39,052	39,052	-
Charges for services	132,286	132,286	163,715
Investment earnings	312	312	1,636
Miscellaneous	5,224	5,224	19,199
<b>TOTAL REVENUES</b>	<b>176,874</b>	<b>176,874</b>	<b>184,550</b>
<b>EXPENDITURES</b>			
General government	-	-	-
Public safety	161,690	173,574	144,080
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	55,000	55,000	35,252
<b>TOTAL EXPENDITURES</b>	<b>216,690</b>	<b>228,574</b>	<b>179,332</b>
Excess (deficiency) of revenues over expenditures	(39,816)	(51,700)	5,218
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES AND USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SPECIAL ITEM</b>			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(39,816)	(51,700)	5,218
Fund Balances, October 1, 2021	258,029	258,029	258,029
<b>FUND BALANCES, SEPTEMBER 30, 2022</b>	<b>\$ 218,213</b>	<b>\$ 206,329</b>	<b>\$ 263,247</b>

<u>GAAP</u> <u>DIFFERENCES</u>	<u>GAAP</u> <u>BASIS</u>
\$ -	\$ -
-	-
-	-
-	-
-	-
(1,833)	161,882
-	1,636
-	19,199
<u>(1,833)</u>	<u>182,717</u>
-	-
5,745	149,825
-	-
-	-
-	-
-	-
-	-
(5,745)	29,507
<u>-</u>	<u>179,332</u>
(1,833)	3,385
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
(1,833)	3,385
<u>14,440</u>	<u>272,469</u>
\$ <u><u>12,607</u></u>	\$ <u><u>275,854</u></u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)**  
**JUSTICE FUND**  
**For the Year Ended September 30, 2022**

	<b>BUDGETED AMOUNTS</b>		<b>BUDGETARY</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>BASIS</b>
<b>REVENUES</b>			
Property taxes	\$ 735,700	\$ 735,700	\$ 743,097
Fees and fines	-	-	68
Licenses and permits	8,933	8,933	691
Intergovernmental	739,374	739,374	830,930
Charges for services	94,602	94,602	35,673
Investment earnings	-	-	-
Miscellaneous	69,595	69,595	79,819
<b>TOTAL REVENUES</b>	<b>1,648,204</b>	<b>1,648,204</b>	<b>1,690,278</b>
<b>EXPENDITURES</b>			
General government	-	-	-
Public safety	1,583,704	1,637,915	1,628,202
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	63,051
<b>TOTAL EXPENDITURES</b>	<b>1,648,204</b>	<b>1,702,415</b>	<b>1,691,253</b>
Excess (deficiency) of revenues over expenditures	-	(54,211)	(975)
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES AND USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SPECIAL ITEM</b>			
Proceeds from sale of capital assets	-	-	628
Net change in fund balances	-	(54,211)	(347)
Fund Balances, October 1, 2021	13,681	13,681	13,681
<b>FUND BALANCES, SEPTEMBER 30, 2022</b>	<b>\$ 13,681</b>	<b>\$ (40,530)</b>	<b>\$ 13,334</b>

	<u>GAAP DIFFERENCES</u>		<u>GAAP BASIS</u>
\$	320	\$	743,417
	-		68
	-		691
	(447,575)		383,355
	-		35,673
	-		-
	-		79,819
	<u>(447,255)</u>		<u>1,243,023</u>
	-		-
	1,137		1,629,339
	-		-
	-		-
	-		-
	-		-
	61,089		61,089
	825		825
	<u>163,850</u>		<u>226,901</u>
	<u>226,901</u>		<u>1,918,154</u>
	(674,156)		(675,131)
	226,901		226,901
	-		-
	441,966		441,966
	<u>-</u>		<u>-</u>
	<u>668,867</u>		<u>668,867</u>
	<u>-</u>		<u>628</u>
	(5,289)		(5,636)
	<u>15,085</u>		<u>28,766</u>
\$	<u><u>9,796</u></u>	\$	<u><u>23,130</u></u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)**  
**SOLID WASTE**  
**For the Year Ended September 30, 2022**

	<b>BUDGETED AMOUNTS</b>		<b>BUDGETARY</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>BASIS</b>
<b>REVENUES</b>			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	637,545	637,545	510,458
Investment earnings	-	-	-
Miscellaneous	91,365	91,365	9,999
<b>TOTAL REVENUES</b>	<b>728,910</b>	<b>728,910</b>	<b>520,457</b>
<b>EXPENDITURES</b>			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	830,910	830,910	648,967
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>830,910</b>	<b>830,910</b>	<b>648,967</b>
Excess (deficiency) of revenues over expenditures	(102,000)	(102,000)	(128,510)
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	27
Transfers out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES AND USES</b>	<b>-</b>	<b>-</b>	<b>27</b>
<b>SPECIAL ITEM</b>			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(102,000)	(102,000)	(128,483)
Fund Balances, October 1, 2021	149,224	149,224	149,224
<b>FUND BALANCES, SEPTEMBER 30, 2022</b>	<b>\$ 47,224</b>	<b>\$ 47,224</b>	<b>\$ 20,741</b>

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ -
-	-
-	-
-	-
3,144	513,602
-	-
-	9,999
<u>3,144</u>	<u>523,601</u>
-	-
-	-
-	-
181,593	830,560
-	-
-	-
-	-
-	-
-	-
<u>181,593</u>	<u>830,560</u>
(178,449)	(306,959)
-	-
-	-
-	27
-	-
<u>-</u>	<u>27</u>
-	-
(178,449)	(306,932)
<u>808,335</u>	<u>957,559</u>
\$ <u><u>629,886</u></u>	\$ <u><u>650,627</u></u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)**  
**PAYMENT IN LIEU OF TAXES**  
**For the Year Ended September 30, 2022**

	<u>BUDGETED AMOUNTS</u>		<u>BUDGETARY BASIS</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	
<b>REVENUES</b>			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	845,915	845,915	371,295
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
<b>TOTAL REVENUES</b>	<u>845,915</u>	<u>845,915</u>	<u>371,295</u>
<b>EXPENDITURES</b>			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	845,915	845,915	371,295
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES AND USES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	845,915	845,915	371,295
Fund Balances, October 1, 2021	<u>1,509,439</u>	<u>1,509,439</u>	<u>1,509,439</u>
<b>FUND BALANCES, SEPTEMBER 30, 2022</b>	<u>\$ 2,355,354</u>	<u>\$ 2,355,354</u>	<u>\$ 1,880,734</u>

<u>GAAP</u> <u>DIFFERENCES</u>	<u>GAAP</u> <u>BASIS</u>
\$ -	\$ -
-	-
-	-
474,620	845,915
-	-
-	-
-	-
<u>474,620</u>	<u>845,915</u>
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
<u>-</u>	<u>-</u>
474,620	845,915
-	-
-	-
-	-
<u>(474,620)</u>	<u>(474,620)</u>
<u>(474,620)</u>	<u>(474,620)</u>
-	-
-	371,295
-	1,509,439
<u>\$ -</u>	<u>\$ 1,880,734</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGET AND ACTUAL**  
**For the Year Ended September 30, 2022**

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\***

<b>PERSI BASE PLAN</b>					
<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%

\*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%

\*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, 2022**

**Methods and Assumptions Used in Calculations of Actuarially Determined Contributions**

The actuarially determined contribution rates in the employer’s contributions are calculated as of June 30, 2022. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

	<b>PERSI</b>
	<b>Base Plan</b>
Valuation date	June 30, 2022
Actuarial cost method	Entry age normal
Amortization method	Level percentage of projected payroll open
Remaining amortization period	100+ 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, 2022**

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
<b>ASSETS</b>				
Cash - County Treasurer	\$ 167,959	\$ 5,454	\$ 52,999	\$ -
Accounts receivable	-	-	-	-
Taxes receivable	157	152	1,267	676
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
<b>TOTAL ASSETS</b>	<u>168,116</u>	<u>5,606</u>	<u>54,266</u>	<u>676</u>
<b>DEFERRED OUTFLOWS</b>				
	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<u>\$ 168,116</u>	<u>\$ 5,606</u>	<u>\$ 54,266</u>	<u>\$ 676</u>
<b>LIABILITIES</b>				
Negative cash	\$ -	\$ -	\$ -	\$ -
Warrants payable	-	-	-	-
Payable to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS</b>				
Revenues unavailable for use	<u>144</u>	<u>140</u>	<u>1,166</u>	<u>622</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	167,972	5,466	53,100	54
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<u>167,972</u>	<u>5,466</u>	<u>53,100</u>	<u>54</u>
<b>TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE</b>	<u>\$ 168,116</u>	<u>\$ 5,606</u>	<u>\$ 54,266</u>	<u>\$ 676</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**September 30, 2022**

	<u>HEALTH DISTRICT</u>	<u>PARKS &amp; RECREATION</u>	<u>INDIGENT &amp; CHARITY</u>	<u>REVALUATION</u>
<b>ASSETS</b>				
Cash - County Treasurer	\$ 3,894	\$ 13,499	\$ 189,004	\$ 6,848
Accounts receivable	-	-	-	-
Taxes receivable	991	730	522	1,047
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
<b>TOTAL ASSETS</b>	<u>4,885</u>	<u>14,229</u>	<u>189,526</u>	<u>7,895</u>
<b>DEFERRED OUTFLOWS</b>				
	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<u>\$ 4,885</u>	<u>\$ 14,229</u>	<u>\$ 189,526</u>	<u>\$ 7,895</u>
<b>LIABILITIES</b>				
Negative cash	\$ -	\$ -	\$ -	\$ -
Warrants payable	-	-	-	-
Payable to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS</b>				
Revenues unavailable for use	<u>912</u>	<u>672</u>	<u>480</u>	<u>963</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	3,973	13,557	189,046	6,932
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<u>3,973</u>	<u>13,557</u>	<u>189,046</u>	<u>6,932</u>
<b>TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE</b>	<u>\$ 4,885</u>	<u>\$ 14,229</u>	<u>\$ 189,526</u>	<u>\$ 7,895</u>

			ONEIDA COUNTY			
<u>TORT</u>	<u>WEEDS</u>	<u>CONSOLIDATED ELECTIONS</u>	<u>OPIOID SETTLEMENT</u>	<u>HISTORIC PRESERVATION</u>	<u>SEARCH &amp; RESCUE</u>	
\$ 22,472	\$ 96,019	\$ 69,967	\$ 7,293	\$ 9,600	\$ 2,805	
-	-	-	-	-	-	
2,469	2,188	-	-	-	-	
-	-	14,544	-	-	-	
-	-	-	-	-	-	
<u>24,941</u>	<u>98,207</u>	<u>84,511</u>	<u>7,293</u>	<u>9,600</u>	<u>2,805</u>	
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ 24,941</u>	<u>\$ 98,207</u>	<u>\$ 84,511</u>	<u>\$ 7,293</u>	<u>\$ 9,600</u>	<u>\$ 2,805</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>2,271</u>	<u>2,013</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
-	-	-	-	-	-	
-	-	-	-	-	-	
22,670	96,194	84,511	7,293	9,600	2,805	
-	-	-	-	-	-	
<u>22,670</u>	<u>96,194</u>	<u>84,511</u>	<u>7,293</u>	<u>9,600</u>	<u>2,805</u>	
<u>\$ 24,941</u>	<u>\$ 98,207</u>	<u>\$ 84,511</u>	<u>\$ 7,293</u>	<u>\$ 9,600</u>	<u>\$ 2,805</u>	

**ONEIDA COUNTY - STATE OF IDAHO**  
**COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**September 30, 2022**

	<u>WATERWAYS</u>	<u>ARPA FUND</u>	<u>JUVENILE DEPARTMENT BUILDING</u>	<u>COURT FACILITY FUND</u>	<u>DRUG COURT FUND</u>
<b>ASSETS</b>					
Cash - County Treasurer	\$ 12,861	\$ 51,340	\$ 2,763	\$ 17,799	\$ 90,101
Accounts receivable	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>12,861</u>	<u>51,340</u>	<u>2,763</u>	<u>17,799</u>	<u>90,101</u>
<b>DEFERRED OUTFLOWS</b>					
	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<u>\$ 12,861</u>	<u>\$ 51,340</u>	<u>\$ 2,763</u>	<u>\$ 17,799</u>	<u>\$ 90,101</u>
<b>LIABILITIES</b>					
Negative cash	\$ -	\$ -	\$ -	\$ -	\$ -
Warrants payable	-	-	-	-	-
Payable to other governments	-	51,340	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>51,340</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS</b>					
Revenues unavailable for use	-	-	-	-	-
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Assigned	12,861	-	2,763	17,799	90,101
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<u>12,861</u>	<u>-</u>	<u>2,763</u>	<u>17,799</u>	<u>90,101</u>
<b>TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE</b>	<u>\$ 12,861</u>	<u>\$ 51,340</u>	<u>\$ 2,763</u>	<u>\$ 17,799</u>	<u>\$ 90,101</u>

<b>DIVERSION FEES FUND</b>	<b>INTERLOCK/ MONITORING FUND</b>	<b>911 FUND</b>	<b>RECOVERY ACT GRANT FUND</b>	<b>TAYLOR GRAZING FUND</b>	<b>TOTALS</b>
87	\$ 12,418	\$ 12,455	\$ 12,466	\$ 1,580	\$ 861,683
-	-	-	-	-	-
-	-	-	-	-	10,199
-	-	5,773	-	-	20,317
-	-	-	-	-	-
<u>87</u>	<u>12,418</u>	<u>18,228</u>	<u>12,466</u>	<u>1,580</u>	<u>892,199</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>87</u>	<u>\$ 12,418</u>	<u>\$ 18,228</u>	<u>\$ 12,466</u>	<u>\$ 1,580</u>	<u>\$ 892,199</u>
-	\$ -	\$ -	\$ -	\$ -	-
-	-	-	-	-	-
-	-	-	-	-	51,340
-	-	-	-	-	51,340
-	-	-	-	-	9,383
-	-	-	-	-	-
-	-	-	-	-	-
87	12,418	18,228	12,466	1,580	831,476
-	-	-	-	-	-
<u>87</u>	<u>12,418</u>	<u>18,228</u>	<u>12,466</u>	<u>1,580</u>	<u>831,476</u>
<u>87</u>	<u>\$ 12,418</u>	<u>\$ 18,228</u>	<u>\$ 12,466</u>	<u>\$ 1,580</u>	<u>\$ 892,199</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, 2022**

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
<b>REVENUES</b>				
Taxes	\$ 8,048	\$ 6,555	\$ 81,031	\$ 34,930
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,929,664	-	24,633	-
Charges for services	55,172	-	62,071	32,955
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	6,535	-	236	3,400
<b>TOTAL REVENUES</b>	<u>1,999,419</u>	<u>6,555</u>	<u>167,971</u>	<u>71,285</u>
<b>EXPENDITURES</b>				
General government	-	-	-	-
Public safety	-	-	184,564	-
Health, welfare and sanitation	-	-	-	-
Public works	131,874	-	-	-
Culture and recreation	-	5,000	-	103,938
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	1,916,959	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>2,048,833</u>	<u>5,000</u>	<u>184,564</u>	<u>103,938</u>
Excess (deficiency) of revenues over expenditures	(49,414)	1,555	(16,593)	(32,653)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	32,654
Statutory transfers out	-	(469)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>(469)</u>	<u>-</u>	<u>32,654</u>
Excess (deficiency) of revenues over expenditures and other uses	(49,414)	1,086	(16,593)	1
Fund Balances, October 1, 2021	217,386	4,380	69,693	53
<b>FUND BALANCES, September 30, 2022</b>	<u>\$ 167,972</u>	<u>\$ 5,466</u>	<u>\$ 53,100</u>	<u>\$ 54</u>

<u>HEALTH DISTRICT</u>	<u>PARKS &amp; RECREATION</u>	<u>INDIGENT &amp; CHARITY</u>	<u>REVALUATION</u>	<u>TORT</u>	<u>WEEDS</u>
\$ 52,699	\$ 41,827	\$ 35,019	\$ 55,044	\$ 125,060	\$ 103,256
-	-	-	-	-	-
-	10,000	70,882	-	-	-
-	37,390	-	-	-	27,889
-	-	-	-	-	-
-	-	-	-	-	-
-	4,041	15,697	-	-	6,041
<u>52,699</u>	<u>93,258</u>	<u>121,598</u>	<u>55,044</u>	<u>125,060</u>	<u>137,186</u>
-	-	-	54,018	111,304	-
-	-	-	-	-	-
52,364	-	131,885	-	-	-
-	-	-	-	-	-
-	79,738	-	-	-	-
-	-	-	-	-	78,665
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>52,364</u>	<u>79,738</u>	<u>131,885</u>	<u>54,018</u>	<u>111,304</u>	<u>78,665</u>
335	13,520	(10,287)	1,026	13,756	58,521
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(27)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(27)</u>
335	13,520	(10,287)	1,026	13,756	58,494
3,638	37	199,333	5,906	8,914	37,700
<u>\$ 3,973</u>	<u>\$ 13,557</u>	<u>\$ 189,046</u>	<u>\$ 6,932</u>	<u>\$ 22,670</u>	<u>\$ 96,194</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, 2022**

	<b>CONSOLIDATED ELECTIONS</b>	<b>OPIOID SETTLEMENT</b>	<b>HISTORIC PRESERVATION</b>	<b>ONEIDA SEARCH &amp; RESCUE</b>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	57,443	7,293	14,300	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	-	-
<b>TOTAL REVENUES</b>	<b>57,443</b>	<b>7,293</b>	<b>14,300</b>	<b>-</b>
<b>EXPENDITURES</b>				
General government	57,847	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	4,700	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>57,847</b>	<b>-</b>	<b>4,700</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	(404)	7,293	9,600	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures and other uses	(404)	7,293	9,600	-
Fund Balances, October 1, 2021	84,915	-	-	2,805
<b>FUND BALANCES, September 30, 2022</b>	<b>\$ 84,511</b>	<b>\$ 7,293</b>	<b>\$ 9,600</b>	<b>\$ 2,805</b>

<u>WATERWAYS</u>	<u>ARPA FUND</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
4,822	388,707	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,240	32,160	-	315
<u>4,822</u>	<u>388,707</u>	<u>-</u>	<u>1,240</u>	<u>32,160</u>	<u>-</u>	<u>315</u>
-	-	-	-	-	-	-
-	-	-	4,480	13,697	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,340	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	388,707	-	-	-	-	-
<u>15,340</u>	<u>388,707</u>	<u>-</u>	<u>4,480</u>	<u>13,697</u>	<u>-</u>	<u>-</u>
(10,518)	-	-	(3,240)	18,463	-	315
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(10,518)</u>	<u>-</u>	<u>-</u>	<u>(3,240)</u>	<u>18,463</u>	<u>-</u>	<u>315</u>
<u>23,379</u>	<u>-</u>	<u>2,763</u>	<u>21,039</u>	<u>71,638</u>	<u>87</u>	<u>12,103</u>
<u>\$ 12,861</u>	<u>\$ -</u>	<u>\$ 2,763</u>	<u>\$ 17,799</u>	<u>\$ 90,101</u>	<u>\$ 87</u>	<u>\$ 12,418</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, 2022**

	<b>911 FUND</b>	<b>RECOVERY ACT GRANT FUND</b>	<b>TAYLOR GRAZING FUND</b>	<b>TOTALS</b>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ 543,469
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	2,507,744
Charges for services	83,602	-	-	299,079
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	5,496	-	6,558	81,719
<b>TOTAL REVENUES</b>	<b>89,098</b>	<b>-</b>	<b>6,558</b>	<b>3,432,011</b>
<b>EXPENDITURES</b>				
General government	-	-	6,558	229,727
Public safety	84,401	-	-	287,142
Health, welfare and sanitation	-	-	-	184,249
Public works	-	-	-	131,874
Culture and recreation	-	-	-	204,016
Conservation/economic development	-	-	-	83,365
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	2,305,666
<b>TOTAL EXPENDITURES</b>	<b>84,401</b>	<b>-</b>	<b>6,558</b>	<b>3,426,039</b>
Excess (deficiency) of revenues over expenditures	4,697	-	-	5,972
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	32,654
Statutory transfers out	-	-	-	(496)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,158</b>
Excess (deficiency) of revenues over expenditures and other uses	4,697	-	-	38,130
Fund Balances, October 1, 2021	13,531	12,466	1,580	793,346
<b>FUND BALANCES, September 30, 2022</b>	<b>\$ 18,228</b>	<b>\$ 12,466</b>	<b>\$ 1,580</b>	<b>\$ 831,476</b>

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**ONEIDA COUNTY - STATE OF IDAHO**  
**COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS**  
**September 30, 2022**

	<u>AUDITORS</u> <u>TRUST</u>	<u>ECONOMIC</u> <u>DEVELOPMENT</u> <u>TRUST</u>	<u>CRISIS</u> <u>CENTER</u> <u>TRUST</u>	<u>BEAR RIVER</u> <u>DRUG TASK</u> <u>FORCE TRUST</u>
<b>ASSETS</b>				
Cash - County Treasurer	\$ 64,043	\$ 31,424	\$ -	\$ 12,040
Receivables	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 64,043</u>	<u>\$ 31,424</u>	<u>\$ -</u>	<u>\$ 12,040</u>
<b>LIABILITIES</b>				
Negative cash	\$ -	\$ -	\$ -	\$ -
Warrants payable	-	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Unreserved fund balances	<u>64,043</u>	<u>31,424</u>	<u>-</u>	<u>12,040</u>
<b>TOTAL LIABILITIES AND AND FUND BALANCE</b>	<u>\$ 64,043</u>	<u>\$ 31,424</u>	<u>\$ -</u>	<u>\$ 12,040</u>

	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$	-	-	\$ 107,507
	<u>-</u>	<u>-</u>	<u>-</u>
\$	<u>-</u>	<u>-</u>	<u>\$ 107,507</u>
\$	-	-	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>107,507</u>
\$	<u>-</u>	<u>-</u>	<u>\$ 107,507</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, 2022**

	<u>AUDITOR TRUST</u>	<u>ECONOMIC DEVELOPMENT TRUST</u>	<u>CRISIS CENTR TRUST</u>	<u>BEAR RIVER DRUG TASK FORCE TRUST</u>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,038,967	15,500	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	5,080	45,592	-	-
<b>TOTAL REVENUES</b>	<u>1,044,047</u>	<u>61,092</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
General government	1,046,155	-	-	-
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	-	42,674	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,046,155</u>	<u>42,674</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(2,108)	18,418	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	(2,108)	18,418	-	-
Fund Balances, October 1, 2021	66,151	13,006	-	12,040
<b>FUND BALANCES, September 30, 2022</b>	<u>\$ 64,043</u>	<u>\$ 31,424</u>	<u>\$ -</u>	<u>\$ 12,040</u>

<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$ -	\$ -	\$ -
-	-	-
-	-	1,054,467
-	1,590	1,590
-	-	-
-	-	-
-	-	50,672
<u>-</u>	<u>1,590</u>	<u>1,106,729</u>
-	-	1,046,155
-	1,856	1,856
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	42,674
<u>-</u>	<u>1,856</u>	<u>1,090,685</u>
-	(266)	16,044
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
-	-	-
-	(266)	16,044
<u>-</u>	<u>266</u>	<u>91,463</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,507</u>

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**OTHER SUPPLEMENTARY INFORMATION**

**ONEIDA COUNTY - STATE OF IDAHO**  
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**  
**For the Year Ended September 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>GENERAL</b>			
<i>Clerk/Auditor/Recorder</i>			
Salaries	\$ 133,060	\$ 105,000	\$ 28,060
Personnel benefits	-	-	-
Travel	4,500	4,776	(276)
Supplies	1,000	1,242	(242)
Grant expenditures	-	-	-
Insurance	-	-	-
Utilities	-	-	-
Repairs and maintenance	-	-	-
Dues and memberships	230	456	(226)
Postage	3,000	2,808	192
Miscellaneous	100	275	(175)
Capital outlay	-	-	-
Department Totals	<u>141,890</u>	<u>114,557</u>	<u>27,333</u>
<i>Assessor</i>			
Salaries	162,920	160,599	2,321
Travel	5,300	5,668	(368)
Supplies	1,500	1,477	23
Utilities	-	-	-
Repairs and maintenance	1,000	1,248	(248)
Dues and memberships	500	255	245
Postage	3,500	3,341	159
Miscellaneous	400	236	164
Capital outlay	-	-	-
Department Totals	<u>175,120</u>	<u>172,824</u>	<u>2,296</u>
<i>Treasurer/Tax Collector</i>			
Salaries	90,445	97,960	(7,515)
Travel	3,150	2,380	770
Training	200	-	200
Supplies	1,200	326	874
Utilities	-	-	-
Lease / Rentals	1,200	965	235
Repairs and maintenance	500	361	139
Advertising	500	413	87
Dues and memberships	252	253	(1)
Postage	2,500	2,532	(32)
Tax deeding and title search	5,000	-	5,000
Miscellaneous	1,400	2,135	(735)
Capital outlay	-	-	-
Department Totals	<u>\$ 106,347</u>	<u>\$ 107,325</u>	<u>\$ (978)</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**  
**For the Year Ended September 30, 2022**

<b>GENERAL (Continued)</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Commissioners</i>			
Salaries	\$ 52,880	\$ 54,377	\$ (1,497)
Travel	6,300	7,842	(1,542)
Supplies	200	-	200
Utilities	-	-	-
Dues and memberships	300	300	-
Capital outlay	-	-	-
Department Totals	<u>59,680</u>	<u>62,519</u>	<u>(2,839)</u>
<i>Coroner</i>			
Salaries	3,995	4,492	(497)
Travel	1,500	617	883
Autopsies and inquests	5,000	2,723	2,277
Miscellaneous	1,100	462	638
Jury and witnesses	-	-	-
Department Totals	<u>11,595</u>	<u>8,294</u>	<u>3,301</u>
<i>Building Inspector</i>			
Salaries	63,680	61,580	2,100
Travel	6,200	1,928	4,272
Supplies	1,050	586	464
Utilities	1,200	887	313
Repairs and maintenance	5,550	2,117	3,433
Miscellaneous	600	245	355
Dues/Registration	5,500	5,000	500
Department Totals	<u>83,780</u>	<u>72,343</u>	<u>11,437</u>
<i>Annex Building and Grounds</i>			
Salaries	-	-	-
Supplies	450	214	236
Professional services	-	-	-
Utilities	6,000	6,283	(283)
Repairs and maintenance	3,000	1,233	1,767
Capital outlay	12,000	4,764	7,236
Department Totals	<u>\$ 21,450</u>	<u>\$ 12,494</u>	<u>\$ 8,956</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**  
**For the Year Ended September 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>GENERAL (Continued)</b>			
<i>Buildings and Grounds</i>			
Salaries	\$ 26,585	\$ 27,334	\$ (749)
Supplies	3,300	725	2,575
Professional services	1,200	2,275	(1,075)
Utilities	32,900	33,869	(969)
Repairs and maintenance	45,000	7,680	37,320
Miscellaneous	-	-	-
Capital outlay	50,000	16,895	33,105
Department Totals	<u>158,985</u>	<u>88,778</u>	<u>70,207</u>
<i>Emergency Management</i>			
Salaries	13,955	14,312	(357)
Travel	16,480	8,488	7,992
CERT grant	-	-	-
SHSP grant	-	-	-
Department Totals	<u>30,435</u>	<u>22,800</u>	<u>7,635</u>
<i>Events Center</i>			
Salaries	4,665	4,926	(261)
Supplies	2,500	1,436	1,064
Utilities	11,300	12,804	(1,504)
Repairs and maintenance	10,500	6,910	3,590
Contracts	2,500	2,529	(29)
Capital Outlay	10,000	-	10,000
Department Totals	<u>41,465</u>	<u>28,605</u>	<u>12,860</u>
<i>County Agent</i>			
Salaries	46,535	41,451	5,084
Travel	4,000	4,236	(236)
Contracts	1,500	1,525	(25)
Supplies	2,280	3,272	(992)
Utilities	3,800	3,748	52
Vehicles	500	309	191
Repairs and maintenance	100	89	11
Postage	200	410	(210)
Photography and printing	2,650	3,081	(431)
Dues and memberships	125	53	72
Miscellaneous	500	439	61
Predatory animal control	2,500	2,000	500
Capital outlay	-	-	-
Department Totals	<u>\$ 64,690</u>	<u>\$ 60,613</u>	<u>\$ 4,077</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**  
**For the Year Ended September 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>GENERAL (Continued)</b>			
<i>Data Processing</i>			
Travel	\$ -	\$ -	\$ -
Supplies	1,500	996	504
Repairs and maintenance	-	-	-
Contracts	75,200	60,905	14,295
Capital outlay	30,000	23,120	6,880
Department Totals	<u>106,700</u>	<u>85,021</u>	<u>21,679</u>
<i>Elections</i>			
Salaries	-	-	-
Travel	200	134	66
Supplies	2,700	946	1,754
Advertising	3,000	1,521	1,479
Postage	1,000	117	883
Photography and printing	15,000	9,714	5,286
Miscellaneous	500	1,050	(550)
Professional services	4,000	2,486	1,514
Repairs and maintenance	1,200	3,530	(2,330)
Capital outlay	1,000	-	1,000
Department Totals	<u>28,600</u>	<u>19,498</u>	<u>9,102</u>
<i>County General</i>			
Salaries	-	-	-
Personnel benefits	247,645	218,341	29,304
Travel	1,700	1,700	-
Supplies	-	-	-
Professional services	65,000	41,313	23,687
Advertising	7,000	5,471	1,529
Dues and memberships	10,194	9,744	450
Senior citizens	9,500	9,500	-
Miscellaneous	123,800	95,536	28,264
Signs	1,100	1,429	(329)
Contracts	15,000	15,000	-
College tuition	5,000	3,000	2,000
Veterans expense	-	-	-
Grants	-	-	-
Capital outlay	1,050,000	196,288	853,712
Department Totals	<u>1,535,939</u>	<u>597,322</u>	<u>938,617</u>
<b>TOTAL GENERAL</b>	<u>\$ 2,566,676</u>	<u>\$ 1,452,993</u>	<u>\$ 1,113,683</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**  
**For the Year Ended September 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>ROAD AND BRIDGE</b>			
Salaries	\$ 427,770	\$ 395,773	\$ 31,997
Personnel benefits	204,860	172,179	32,681
Training	5,000	4,763	237
Supplies	20,000	19,768	232
Utilities	19,200	13,996	5,204
Vehicles	112,000	110,518	1,482
Professional services	25,000	12,618	12,382
Repairs and maintenance	100,000	107,901	(7,901)
Rent	5,000	3,010	1,990
Freight	-	-	-
Miscellaneous	31,000	11,511	19,489
Grant expenditures	-	-	-
Chemicals	-	-	-
Dust guard	75,000	95,510	(20,510)
Crushed rock and gravel	380,000	59,492	320,508
Road oil and concrete	400,000	447,229	(47,229)
Projects	-	-	-
Signs	6,000	4,202	1,798
Culverts and cattle guards	6,000	3,923	2,077
Capital outlay	429,495	398,680	30,815
	<u>\$ 2,246,325</u>	<u>\$ 1,861,073</u>	<u>\$ 385,252</u>
Total Road and Bridge	<u>\$ 2,246,325</u>	<u>\$ 1,861,073</u>	<u>\$ 385,252</u>
<b>AIRPORT</b>			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Supplies	200	66	134
Insurance	100	79	21
Utilities	54,000	64,480	(10,480)
Repairs and maintenance	60,000	19,521	40,479
Miscellaneous	1,000	2,014	(1,014)
Capital outlay	1,962,673	1,962,673	-
	<u>\$ 2,077,973</u>	<u>\$ 2,048,833</u>	<u>\$ 29,140</u>
Total Airport	<u>\$ 2,077,973</u>	<u>\$ 2,048,833</u>	<u>\$ 29,140</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**  
**For the Year Ended September 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>AMBULANCE</b>			
Salaries	\$ 51,568	\$ 51,568	\$ -
Personnel benefits	5,656	5,656	-
Travel	2,400	2,310	90
Supplies	6,200	2,910	3,290
Insurance	-	-	-
Utilities	4,700	3,019	1,681
Vehicles	11,500	4,439	7,061
Professional services	14,000	15,873	(1,873)
Repairs and maintenance	29,500	9,353	20,147
Grant expenditures	25,000	28,818	(3,818)
Postage	50	4	46
Uniforms	3,000	2,125	875
Miscellaneous	8,000	5,991	2,009
Education	12,000	12,014	(14)
Capital outlay	55,000	35,252	19,748
	<u>228,574</u>	<u>179,332</u>	<u>49,242</u>
Total Ambulance	\$ 228,574	\$ 179,332	\$ 49,242
<b>VETERANS MEMORIAL</b>			
Miscellaneous	\$ 7,000	\$ 5,000	\$ 2,000
	<u>7,000</u>	<u>5,000</u>	<u>2,000</u>
Total Veterans Memorial	\$ 7,000	\$ 5,000	\$ 2,000
<b>DISTRICT COURT</b>			
Salaries	\$ 118,390	\$ 118,391	\$ (1)
Personnel benefits	52,340	52,088	252
Travel	1,500	116	1,384
Supplies	1,000	827	173
Utilities	500	602	(102)
Crisis center	-	-	-
Professional services	3,000	-	3,000
Dues and memberships	300	636	(336)
Law library	8,000	8,733	(733)
Postage	2,500	59	2,441
Transcripts	1,000	768	232
Miscellaneous	1,900	1,150	750
Juvenile diversion	-	-	-
Education	-	-	-
Jury and witness	3,000	1,194	1,806
Contracts	-	-	-
Special investigator	-	-	-
Capital outlay	-	-	-
	<u>193,430</u>	<u>184,564</u>	<u>8,866</u>
Total District Court	\$ 193,430	\$ 184,564	\$ 8,866

**ONEIDA COUNTY - STATE OF IDAHO**  
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**  
**For the Year Ended September 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>COUNTY FAIR</b>			
Salaries	\$ 4,674	\$ 4,666	\$ 8
Personnel benefits	941	913	28
Travel	1,400	850	550
Contracts	30,000	28,500	1,500
Supplies	600	567	33
Utilities	4,300	3,712	588
Vehicle	1,000	1,528	(528)
Insurance	-	-	-
Repairs and maintenance	10,000	8,205	1,795
Advertising	4,500	7,283	(2,783)
Awards	6,000	2,469	3,531
Postage	450	84	366
Printing	-	-	-
Racing expense	4,450	6,563	(2,113)
Miscellaneous	3,000	5,104	(2,104)
Entertainment	18,000	13,285	4,715
Capital outlay	20,209	20,209	-
Total County Fair	<u>\$ 109,524</u>	<u>\$ 103,938</u>	<u>\$ 5,586</u>
<b>JUSTICE FUND</b>			
<i>Clerk of the District Court</i>			
Salaries	\$ -	\$ -	\$ -
Department totals	<u>-</u>	<u>-</u>	<u>-</u>
<i>Sheriff</i>			
Salaries	736,122	733,127	2,995
Travel	2,400	681	1,719
Training	10,000	8,162	1,838
Supplies	27,708	30,361	(2,653)
Utilities	1,500	3,000	(1,500)
Vehicles	30,300	50,940	(20,640)
Repairs and maintenance	4,900	8,621	(3,721)
Rental expense	6,875	7,295	(420)
Dues and memberships	3,500	3,368	132
Photography and printing	600	66	534
Postage	800	1,362	(562)
Uniforms	4,000	3,669	331
Weapons and ammunition	7,000	5,536	1,464
Miscellaneous	5,000	2,602	2,398
Drug enforcement	2,000	113	1,887
Contracts	4,200	4,773	(573)
Capital outlay	64,500	63,051	1,449
Department totals	<u>\$ 911,405</u>	<u>\$ 926,727</u>	<u>\$ (15,322)</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**  
**For the Year Ended September 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>JUSTICE FUND (Continued)</b>			
<i>Prosecuting Attorney</i>			
Salaries	\$ 127,182	\$ 128,181	\$ (999)
Contracts	-	-	-
Travel	3,946	4,926	(980)
Supplies	7,028	4,407	2,621
Utilities	3,052	3,261	(209)
Professional service	300	135	165
Repairs and maintenance	100	17	83
Rental expense	-	-	-
Dues and memberships	1,690	1,747	(57)
Postage	200	94	106
Photography and printing	200	122	78
Department totals	<u>143,698</u>	<u>142,890</u>	<u>808</u>
<i>Public Defender</i>			
Miscellaneous	-	-	-
Contracts	-	-	-
Department totals	<u>-</u>	<u>-</u>	<u>-</u>
<i>Juvenile Detention</i>			
Salaries	82,560	83,556	(996)
Vehicles	2,300	1,261	1,039
Miscellaneous	6,750	2,585	4,165
Block grant	3,500	778	2,722
Cigarettes and tobacco	6,250	4,683	1,567
Miscellaneous programs	31,000	33,231	(2,231)
Capital outlay	-	-	-
Department totals	<u>132,360</u>	<u>126,094</u>	<u>6,266</u>
<i>General</i>			
Personnel benefits	<u>332,052</u>	<u>322,336</u>	<u>9,716</u>
Department totals	<u>\$ 332,052</u>	<u>\$ 322,336</u>	<u>\$ 9,716</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**  
**For the Year Ended September 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>JUSTICE FUND (Continued)</b>			
<i>Jail</i>			
Salaries	\$ -	\$ 998	\$ (998)
Travel	6,000	4,318	1,682
Jail inspection	-	-	-
Repairs and maintenance	1,400	580	820
Jail food	-	-	-
Clothing	-	-	-
Medical	-	-	-
Prisoner board	175,000	167,310	7,690
Miscellaneous	500	-	500
Supplies	-	-	-
Rental expense	-	-	-
Capital outlay	-	-	-
	<u>182,900</u>	<u>173,206</u>	<u>9,694</u>
Department totals	<u>182,900</u>	<u>173,206</u>	<u>9,694</u>
Total Justice Fund	<u>\$ 1,702,415</u>	<u>\$ 1,691,253</u>	<u>\$ 11,162</u>
<b>HEALTH DISTRICT</b>			
Salaries	\$ 4,064	\$ 4,064	\$ -
Personnel benefits	318	311	7
Miscellaneous	400	97	303
Contracts	-	-	-
Operating	47,892	47,892	-
	<u>52,674</u>	<u>52,364</u>	<u>310</u>
Total Health District	<u>\$ 52,674</u>	<u>\$ 52,364</u>	<u>\$ 310</u>
<b>PARKS AND RECREATION</b>			
Salary	\$ 34,500	\$ 32,410	\$ 2,090
Personnel benefits	2,800	2,479	321
Supplies	500	271	229
Utilities	8,947	11,373	(2,426)
Repairs and maintenance	12,000	13,920	(1,920)
Miscellaneous	7,500	3,568	3,932
Chemicals	6,000	5,814	186
Fireworks	5,000	5,000	-
Oneida Recreation District	1,200	1,200	-
Capital outlay	5,000	3,703	1,297
	<u>83,447</u>	<u>79,738</u>	<u>3,709</u>
Total Parks and Recreation	<u>\$ 83,447</u>	<u>\$ 79,738</u>	<u>\$ 3,709</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**  
**For the Year Ended September 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>INDIGENT AND CHARITY</b>			
Salary	\$ 10,395	\$ 10,390	\$ 5
Personnel benefits	2,092	2,035	57
Travel	-	-	-
Medical	43,500	5,787	37,713
Miscellaneous	2,250	33,276	(31,026)
Non-medical expenses	10,600	-	10,600
Postage	200	22	178
Public defender	65,000	57,968	7,032
Conflict defender	102,600	22,407	80,193
	<u>102,600</u>	<u>22,407</u>	<u>80,193</u>
Total Indigent and Charity	\$ <u>236,637</u>	\$ <u>131,885</u>	\$ <u>104,752</u>
<b>REVALUATION</b>			
Salary	\$ 32,900	\$ 32,900	\$ -
Personnel benefits	16,157	16,054	103
Travel	1,300	1,005	295
Supplies	100	-	100
Education / Training	600	669	(69)
Vehicles	1,400	1,085	315
Miscellaneous	500	405	95
Contracts	-	-	-
Capital outlay	1,900	1,900	-
	<u>1,900</u>	<u>1,900</u>	<u>-</u>
Total Revaluation	\$ <u>54,857</u>	\$ <u>54,018</u>	\$ <u>839</u>
<b>SOLID WASTE</b>			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Training	-	-	-
Supplies	-	-	-
Insurance	-	-	-
Vehicles	-	-	-
Repairs and maintenance	-	-	-
Miscellaneous	-	-	-
Contracts	830,910	648,967	181,943
Capital outlay	-	-	-
	<u>830,910</u>	<u>648,967</u>	<u>181,943</u>
Total Solid Waste	\$ <u>830,910</u>	\$ <u>648,967</u>	\$ <u>181,943</u>
<b>TORT</b>			
Personnel benefits	\$ 42,000	\$ 30,196	\$ 11,804
Insurance	80,000	79,080	920
Capital crimes defense	1,815	2,028	(213)
	<u>1,815</u>	<u>2,028</u>	<u>(213)</u>
Total Tort	\$ <u>123,815</u>	\$ <u>111,304</u>	\$ <u>12,511</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**  
**For the Year Ended September 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>WEEDS</b>			
Salaries	\$ 15,890	\$ 4,454	\$ 11,436
Personnel benefits	15,985	5,408	10,577
Contracts	24,821	21,540	3,281
Travel	1,500	913	587
Supplies	500	130	370
Insurance	-	-	-
Utilities	3,950	2,893	1,057
Vehicles	7,000	1,650	5,350
Repairs and maintenance	10,500	1,569	8,931
Dues and memberships	1,000	450	550
Postage	100	11	89
Miscellaneous	2,000	1,429	571
Chemicals	40,000	38,218	1,782
Spraying	-	-	-
Capital outlay	10,000	-	10,000
	<u>133,246</u>	<u>78,665</u>	<u>54,581</u>
Total Weeds	\$ <u>133,246</u>	\$ <u>78,665</u>	\$ <u>54,581</u>
<b>CONSOLIDATED ELECTIONS</b>			
Salaries	\$ 23,785	\$ 23,785	\$ -
Personnel benefits	14,270	14,210	60
Travel	2,000	850	1,150
Supplies	3,000	2,647	353
Advertising	4,000	468	3,532
Insurance	-	-	-
Postage	2,500	703	1,797
Publications	6,500	2,150	4,350
Miscellaneous	5,000	1,260	3,740
Election workers	7,000	1,827	5,173
Contracts	5,500	5,500	-
Capital outlay	30,000	4,447	25,553
	<u>103,555</u>	<u>57,847</u>	<u>45,708</u>
Total Consolidated Elections	\$ <u>103,555</u>	\$ <u>57,847</u>	\$ <u>45,708</u>
<b>OPIOID SETTLEMENT</b>			
Miscellaneous	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>
Total Opioid Settlement	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<b>HISTORIC PRESERVATION</b>			
Miscellaneous	\$ 4,700	\$ 4,700	\$ -
	<u>4,700</u>	<u>4,700</u>	<u>-</u>
Total Historic Preservation	\$ <u>4,700</u>	\$ <u>4,700</u>	\$ <u>-</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS**  
**For the Year Ended September 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>SEARCH AND RESCUE</b>			
Miscellaneous	\$ -	\$ -	\$ -
Total Search and Rescue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>WATERWAYS</b>			
Salary	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Travel	-	-	-
Supplies	-	-	-
Vehicles	1,000	-	1,000
Repairs and maintenance	1,700	-	1,700
Rent	-	-	-
Postage	-	-	-
Miscellaneous	12,640	15,340	(2,700)
Capital Outlay	-	-	-
Total Waterways	<u>\$ 15,340</u>	<u>\$ 15,340</u>	<u>\$ -</u>
<b>JUVENILE DEPARTMENT BUILDING FUND</b>			
Capital outlay	\$ -	\$ -	\$ -
Total Juvenile Department Building Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>COURT FACILITY FUND</b>			
Supplies	\$ -	\$ -	\$ -
Repairs and maintenance	20,689	4,480	-
Miscellaneous	-	-	-
Total Court Facility Fund	<u>\$ 20,689</u>	<u>\$ 4,480</u>	<u>\$ -</u>
<b>DRUG COURT FUND</b>			
Salary	\$ 7,536	\$ 7,606	\$ (70)
Miscellaneous	6,091	6,091	-
Total Drug Court Fund	<u>\$ 13,627</u>	<u>\$ 13,697</u>	<u>\$ -</u>
<b>DIVERSION FEES FUND</b>			
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, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>(UNFAVORABLE)</u>
<b>911 FUND</b>			
Emergency services	\$ -	\$ -	\$ -
Contracts	76,457	76,457	-
Miscellaneous	-	-	-
Capital Outlay	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total 911 Fund	<u>\$ 76,457</u>	<u>\$ 76,457</u>	<u>\$ -</u>
<b>ARPA FUND</b>			
Capital Outlay	<u>\$ 388,707</u>	<u>\$ 388,707</u>	<u>\$ -</u>
Total ARPA Fund	<u>\$ 388,707</u>	<u>\$ 388,707</u>	<u>\$ -</u>
<b>INTERLOCK / MONITORING FUND</b>			
Miscellaneous	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Interlock / Monitoring Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>RECOVERY ACT GRANT</b>			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Travel	-	-	-
Computer software	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Recovery Act Grant	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TAYLOR GRAZING FUND</b>			
Miscellaneous	<u>\$ -</u>	<u>\$ 6,558</u>	<u>\$ (6,558)</u>
Total Taylor Grazing Fund	<u>\$ -</u>	<u>\$ 6,558</u>	<u>\$ (6,558)</u>
<b>TOTAL SPECIAL REVENUE</b>	<u>\$ 8,703,902</u>	<u>\$ 7,798,720</u>	<u>\$ 889,043</u>
<b>TOTAL GOVERNMENTAL FUND TYPES</b>	<u>\$ 11,270,578</u>	<u>\$ 9,251,713</u>	<u>\$ 2,002,726</u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS**  
**For the Year Ended September 30, 2022**

Total expenditures - budgetary basis	\$ 9,251,713
Net change in accounts payable	-
Net change in prepaid expenses	189,537
Reclass expenditures to revenues	-
Capital assets acquired through other sources	226,901
Capital assets acquired with trade-in of equipment	<u>-</u>
Total expenditures - GAAP basis	<u><u>\$ 9,668,151</u></u>

**ONEIDA COUNTY - STATE OF IDAHO**  
**SCHEDULE OF RIGHT OF USE LEASE AMORTIZATION**  
**September 30, 2022**

Year	2018 Caterpillar 140MC Motorgrader 4.70%		(3) Sheriff vehicles 2021 Ford F150 4.56%	
	Principal	Interest	Principal	Interest
2023	\$ 23,934	\$ 9,430	\$ 42,419	\$ 8,090
2024	176,695	8,305	45,037	5,474
2025	-	-	47,817	2,695
Totals	\$ <u>200,629</u>	\$ <u>17,735</u>	\$ <u>135,273</u>	\$ <u>16,259</u>

Year	2021 Ford Transit 4.56%		Totals	
	Principal	Interest	Principal	Interest
2023	\$ 9,577	\$ 1,827	\$ 75,930	\$ 19,347
2024	10,167	1,236	231,899	15,015
2025	10,796	608	58,613	3,303
Totals	\$ <u>30,540</u>	\$ <u>3,671</u>	\$ <u>366,442</u>	\$ <u>37,665</u>

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

**INDEPENDENT AUDITOR'S REPORT**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Oneida County, Idaho as of and for the year ended September 30, 2022, 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 May 22, 2023. 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  
May 22, 2023