

**ONEIDA COUNTY FREE LIBRARY
MALAD CITY, IDAHO**

GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 1993



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Condie
Stoker &
Associates
CERTIFIED PUBLIC ACCOUNTANTS

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

Independent Auditor's Report

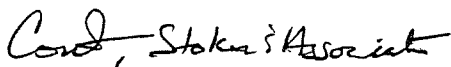
Board of County Commissioners
Oneida County
Malad City, Idaho 83252

We have audited the accompanying general purpose financial statements of Oneida County as of and for the year ended September 30, 1993, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Oneida County Hospital, which statements represent 100% of the assets and revenues of the Proprietary Fund as of June 30, 1993. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Proprietary Fund is based solely on the report of the other auditors.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The County has not maintained records for its General Fixed Assets Account Group. Because we were unable to satisfy ourselves by appropriate audit tests or by other means as a result of such incomplete records, we cannot express an opinion on the General Fixed Assets Account Group listed at \$2,525,266.47.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we audited the General Fixed Assets Account Group referred to in the preceding paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Oneida County as of September 30, 1993, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.


Condie, Stoker & Associates

December 15, 1993

ONEIDA COUNTY

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS SEPTEMBER 30, 1993

	<u>Governmental Fund Type</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>Assets</u>		
Cash and Investments (Note B & 1)	398,286.24	682,600.68
Accounts Receivable, Less Allowance for Doubtful Accounts (Note C & 2)		30,534.82
Delinquent Taxes and Assessments Receivable (Note D)	21,551.57	81,006.79
Contract and Note Receivable (Notes 3)		
Inventories of Materials and Supplies		
Prepaid Expenses		
Restricted Funds (Notes 1 & 4)		
Property, Plant and Equipment (Notes E & 5)		
Amount to be Provided for Retirement of General Long-Term Debt		
Total Assets	<u>419,837.81</u>	<u>794,142.29</u>
<u>Liabilities</u>		
Warrants Payable (Note F)	21,895.63	59,723.50
Vouchers Payable (Note G)	22,327.73	60,734.22
Due to Other Taxing Units		
Lease Obligations (Notes I & 6)		
Accrued Compensated Absences (Note J)		
Deferred Revenue (Note D)	<u>18,162.57</u>	<u>72,497.16</u>
Total Liabilities	62,385.93	192,954.88
<u>Fund Equity</u>		
Investment in General Fixed Assets		
Retained Earnings		
Fund Balance:		
Unreserved:		
Designated for Subsequent Years' Expenditures	200,000.00	477,517.57
Undesignated	<u>157,451.88</u>	<u>123,669.84</u>
Total Fund Equity	<u>357,451.88</u>	<u>601,187.41</u>
Total Liabilities & Fund Equity	<u>419,837.81</u>	<u>794,142.29</u>

See accompanying notes to financial statements.

Proprietary Fund Type	All Trust and Agency Funds	Account Groups		(Memo Only) Totals
		General Fixed Assets (Unaudited)	General Long-Term Debt	
Enterprise Hospital 6-30-93				
27,620.00	62,271.91			1,170,778.83
474,549.00				505,083.82
11,258.00	173,450.65			287,267.01
143,303.00				143,303.00
70,227.00				70,227.00
123,165.00				123,165.00
346,351.00				346,351.00
1,717,539.00		2,525,266.47		4,242,805.47
			250,555.75	250,555.75
<u>2,914,012.00</u>	<u>235,722.56</u>	<u>2,525,266.47</u>	<u>250,555.75</u>	<u>7,139,536.88</u>
	21,442.98			103,062.11
254,360.00				337,421.95
	190,695.50			190,695.50
1,623,250.00			223,142.91	1,846,392.91
			27,412.84	27,412.84
	23,584.08			114,243.81
1,877,610.00	235,722.56	0.00	250,555.75	2,619,229.12
		2,525,266.47		2,525,266.47
1,036,402.00				1,036,402.00
				677,517.57
				281,121.72
<u>1,036,402.00</u>	<u>0.00</u>	<u>2,525,266.47</u>	<u>0.00</u>	<u>4,520,307.76</u>
<u>2,914,012.00</u>	<u>235,722.56</u>	<u>2,525,266.47</u>	<u>250,555.75</u>	<u>7,139,536.88</u>



ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED SEPTEMBER 30, 1993

	Governmental Fund Types			(Memo Only)
	General	Special Revenue	Debt Service	Total
Revenues				
Property Taxes, Penalty & Interest	159,591.52	506,691.59		666,283.11
Licenses and Permits	850.00	7,011.02		7,861.02
Intergovernmental	173,317.19	882,910.99		1,056,228.18
Charges for Services	28,296.59	273,924.59		302,221.18
Miscellaneous	44,356.70	20,105.75		64,462.45
Total Revenues	406,412.00	1,690,643.94	0.00	2,097,055.94
Expenditures				
General and Administrative	318,840.35	439,708.89		758,549.24
Health Care		67,277.83		67,277.83
Law Enforcement		409,061.29		409,061.29
County Services	62,104.59	199,130.59		261,235.18
County Road Maintenance		282,046.38		282,046.38
Capital Expenditures	104,561.12	34,041.39		138,602.51
Operating Lease Payments		35,001.56		35,001.56
Capital Lease Payments:				
Principal Payments	9,009.94	43,885.41		52,895.35
Interest Expenditures	3,161.66	9,509.53		12,671.19
Total Expenditures	497,677.66	1,519,662.87	0.00	2,017,340.53
Excess (Deficit) Revenues Over Expenditure	(91,265.66)	170,981.07	0.00	79,715.41
Other Financing Sources (Uses):				
Fund Transfers	(4,556.55)	9,000.00	(4,443.45)	0.00
Equipment Leases	31,592.73			31,592.73
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(64,229.48)	179,981.07	(4,443.45)	111,308.14
Fund Balance at Beginning of Year	421,681.36	421,206.34	4,443.45	847,331.15
Fund Balance at End of Year	357,451.88	601,187.41	0.00	958,639.29

ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 1993

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes and Assessments	142,600.00	159,591.52	16,991.52
Other	280,059.00	246,820.48	(33,238.52)
Total Revenues	422,659.00	406,412.00	(16,247.00)
<u>Expenditures</u>			
General and Administrative	349,521.60	318,840.35	30,681.25
Health Care			0.00
Law Enforcement			0.00
County Services	58,872.22	62,104.59	(3,232.37)
County Road Maintenance			0.00
Capital Expenditures	95,900.00	85,139.99	10,760.01
Total Expenditures	504,293.82	466,084.93	38,208.89
Excess (Deficit) Revenues Over Expenditures	(81,634.82)	(59,672.93)	21,961.89
Other Financing Sources (Uses):			
Fund Transfers	(10,000.00)	(4,556.55)	5,443.45
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(91,634.82)	(64,229.48)	27,405.34
Fund Balance at Beginning of Year	95,000.00	421,681.36	326,681.36
Fund Balance at End of Year	3,365.18	357,451.88	354,086.70

See accompanying notes to financial statements.

Special Revenue Fund			Total		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
503,430.00	506,691.59	3,261.59	646,030.00	666,283.11	20,253.11
798,258.00	1,183,952.35	385,694.35	1,078,317.00	1,430,772.83	352,455.83
1,301,688.00	1,690,643.94	388,955.94	1,724,347.00	2,097,055.94	372,708.94
484,991.00	439,708.89	45,282.11	834,512.60	758,549.24	75,963.36
103,637.00	67,277.83	36,359.17	103,637.00	67,277.83	36,359.17
457,439.61	409,061.29	48,378.32	457,439.61	409,061.29	48,378.32
126,913.00	199,130.59	(72,217.59)	185,785.22	261,235.18	(75,449.96)
244,500.00	282,046.38	(37,546.38)	244,500.00	282,046.38	(37,546.38)
156,500.00	122,437.89	34,062.11	252,400.00	207,577.88	44,822.12
1,573,980.61	1,519,662.87	54,317.74	2,078,274.43	1,985,747.80	92,526.63
(272,292.61)	170,981.07	443,273.68	(353,927.43)	111,308.14	465,235.57
0.00	9,000.00	9,000.00	(10,000.00)	4,443.45	14,443.45
(272,292.61)	179,981.07	452,273.68	(363,927.43)	115,751.59	479,679.02
294,393.00	421,206.34	126,813.34	389,393.00	842,887.70	453,494.70
22,100.39	601,187.41	579,087.02	25,465.57	958,639.29	933,173.72

ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES AND EXPENSES PROPRIETARY FUND TYPE FOR THE YEAR ENDED JUNE 30, 1993 WITH COMPARATIVE TOTALS FOR 1992

	<u>Proprietary Fund Type</u>	
	<u>Enterprise Fund (Hospital)</u>	
	<u>1993</u>	<u>1992</u>
<u>Patient Service Revenues</u>		
Daily Patient Services	1,763,967	1,915,142
Other Revenue	66,733	79,045
Total Patient Service Revenue	1,830,700	1,994,187
<u>Operating Expenses</u>		
Salaries and Wages	857,565	937,696
Employee Benefits	265,171	269,422
Professional Fees	152,140	119,484
Supplies	262,222	293,551
Purchased Services	117,532	124,058
Utilities	43,762	35,912
Repairs and Maintenance	37,777	46,101
Insurance	14,013	19,892
Travel, Dues and Education	16,842	20,434
Depreciation and Amortization	101,023	63,236
Interest	49,632	3,705
Provision for Bad Debts	60,143	53,964
Other	31,050	58,924
Total Expenses	2,008,872	2,046,379
Profit (Loss) From Operations	(178,172)	(52,192)
<u>Non-Operating Gains</u>		
Unrestricted Gifts and Bequests	150	129
Income on Investment Whose Use is:		
Limited by Board for Capital Improvement	1,630	3,356
Under Investing Agreement	5,011	
Other Investment Income	15,969	17,447
Total Non-Operating Gains	22,760	20,932
Expenses in Excess of Revenues and Gains	<u>(155,412)</u>	<u>(31,260)</u>

ONEIDA COUNTY

COMBINED STATEMENT OF CHANGES IN RETAINED EARNINGS
 PROPRIETARY FUND TYPE
 FOR THE YEAR ENDED JUNE 30, 1993
 WITH COMPARATIVE TOTALS FOR 1992

	1993			1992		
	Donor-Restricted Funds			Donor-Restricted Funds		
	General Funds	Specific Purpose Funds	Plant Replacement and Expansion Funds	General Funds	Specific Purpose Funds	Plant Replacement and Expansion Funds
Balance, Beginning of Year	1,091,616	140,160	25,000	1,121,326		
Additions:						
Gifts, Grants, Bequests	32,000			1,550	222,879	25,000
Interest Income		978				
Transfers for Equipment		(28,470)	28,470			
Deductions:						
Expenses in Excess of Revenues and Gains	(155,412)			(31,260)		
Fund Expenditures		(48,982)	(35,698)		(82,719)	
Uncollectable Pledges		(13,260)				
Balance, End of Year	<u>968,204</u>	<u>50,426</u>	<u>17,772</u>	<u>1,091,616</u>	<u>140,160</u>	<u>25,000</u>

ONEIDA COUNTY

COMBINED STATEMENT OF CASH FLOWS PROPRIETARY FUND TYPE FOR THE YEAR ENDED JUNE 30, 1993 WITH COMPARATIVE TOTALS FOR 1992

	<u>Proprietary Fund Type</u>	
	<u>1993</u>	<u>1992</u>
<u>Cash Flows from Operating Activities and Non-Operating Gains:</u>		
Cash Received from Patients and Third-Party Payers	1,669,199	1,954,942
Cash Payments to Employees for Services	(1,117,028)	(1,209,227)
Cash Payments to Suppliers for Goods and Services	(641,917)	(769,930)
Other Operating Revenue	14,216	26,737
Receipts from Unrestricted Gifts and Bequests	150	129
Net Cash Provided by (Used for) Operating Activities and Non-Operating Gains	(75,380)	2,651
<u>Cash Flows from Non-Capital Financing Activities:</u>		
Cash Received from Property and Other Taxes	51,963	49,907
Cash Paid to donor-restricted funds	(10,402)	
Net Cash Provided by Non-Capital Financing Activities	41,561	49,907
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Proceeds from Sale of Revenue Bonds		1,620,000
Acquisition and Construction of Capital Assets	(1,120,159)	(306,519)
Increase in Deferred Financing Costs	(5,970)	(75,668)
Principal Paid on Capital Lease Obligation	(42,916)	(6,862)
Interest Paid on Capital lease Obligation	(49,632)	(3,705)
Collections on Note Receivable	5,134	9,487
Transfer from Donor Restricted Funds	35,698	
Gifts, Grants and Bequests Restricted for Purchase of Property and Equipment	32,000	1,550
Net Cash Provided by (Used for) Capital and Related Financing Activities	(1,145,845)	1,238,283
<u>Cash Flows from Investing Activities:</u>		
Interest on Investments	22,610	20,803
Net Cash Provided by Investing Activities	22,610	20,803
Net Increase (Decrease) in Cash and Cash Equivalents	(1,157,054)	1,311,644
Cash and Cash Equivalents, Beginning of Year	1,489,153	177,509
Cash and Cash Equivalents, End of Year	<u>332,099</u>	<u>1,489,153</u>

See accompanying notes to financial statements.

	<u>Proprietary Fund Type</u>	
	<u>1993</u>	<u>1992</u>
<u>Reconciliation of Loss from Operations to Net Cash Provided by (Used for) Operating Activities and Non-Operating Gains:</u>		
Loss from Operations	(178,172)	(52,192)
Adjustment to Reconcile Loss from Operations to Net Cash Provided by (Used for) Operating Activities and Non-Operating Gains:		
Depreciation and Amortization	101,023	63,236
Interest	49,632	3,705
County Tax Revenue	(51,875)	(49,753)
Unrestricted Gifts and Bequests	150	129
Changes in Assets and Liabilities:		
(Increase) Decrease in Current Assets:		
Patient Accounts Receivable, Net	30,138	(55,702)
Est. Settlements Due from Medicare and Medicaid	(11,233)	
Due from Donor-Restricted Funds		(72,933)
Supplies	(4,891)	18,526
Prepaid Expenses and Other Current Assets	(11,160)	(10,179)
Increase (Decrease) in Current Liabilities:		
Accounts Payable	49,472	5,184
Salaries, Wages and Related Liabilities	5,708	5,719
Estimated Settlements Due to Medicare and Medicaid	(54,172)	146,911
Net Cash Provided by (Used for) Operating Activities and Non-Operating Gains	<u>(75,380)</u>	<u>2,651</u>
<u>Supplemental Schedule of Non-Cash Capital and Related Financing Activities:</u>		
Purchases of Equipment by Assuming Capital Lease Obligations	<u></u>	<u>53,028</u>

ONEIDA COUNTY MALAD CITY, IDAHO

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 1993

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Oneida County is governed by the statute for Idaho counties and is located on the southeastern Idaho - Utah border. The County provides various services as authorized: charity and indigent, weed control, sanitary landfill, road and bridge, and airport maintenance. The County also acts as a collecting agent for taxing districts which are separate from this report.

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

1. Scope of Entity

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

2. Basis of Presentation - Fund Accounting

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

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. Idaho counties refer to this as the Current Expense Fund.

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

Road & Bridge	Solid Waste
Airport	Noxious Weed
Ambulance	Tort
District Court	Fair
Justice Fund	Veterans Memorial
Preventive Health	TV Transmitter
Charity & Indigent	Waterways
Revaluation	

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. Since the general obligation notes are paid in full, the fund balance is available to be transferred to other funds within the County and no reserve is necessary.



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

PROPRIETARY FUNDS

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

- (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or
- (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, and other purposes.

The Oneida County Hospital is included in this category (see separate set of notes, pages 21-25). All financial information regarding Oneida County Hospital is as of and for the year ending June 30, 1993.

FIDUCIARY FUNDS

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

ACCOUNT GROUPS

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

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

3. Basis of Accounting

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

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

Other Revenue

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

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



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

4. Budgetary Data

The County commissioners meet the second Monday of September in the courthouse for the purpose of considering and fixing a final budget and making appropriations to each office, department, and fund.

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

The following funds under the control of the Oneida County Commissioners were not budgeted for the fiscal year:

Veterans Memorial TV Transmitter Fair Fund

The County budget process is on the cash disbursement basis and therefore does not include capitalized leases. The following is a reconciliation of budgetary amounts to the Combined Statement of Revenues and Expenditures:

General Fund:	
Total Expenditures	497,677.66
Less:	
Capitalized Lease Purchases	<u>31,592.73</u>
Budgeted Actual Expenditures	<u><u>466,084.93</u></u>
	Budget Amendment
General Fund:	
Beginning Budget	502,793.82
Amendments:	
Building and Grounds Wages	1,500.00
Weather Modification	<u>3,000.00</u>
Adjusted Budget	<u><u>507,293.82</u></u>
Special Revenue Fund:	
Beginning Budget	1,536,180.61
Amendments:	
Justice Fund:	
District Court	2,800.00
Juvenile Attendants	1,000.00
Jail Other	9,000.00
Solid Waste	<u>25,000.00</u>
Adjusted Budget	<u><u>1,573,980.61</u></u>

The above budget amendments were done by order of the court.

5. General Fixed Assets

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



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

No depreciation has been provided on general fixed assets.

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

6. Component Units

The County has included two component units; Oneida County Hospital (Enterprise Fund) and Oneida County Fair (Special Revenue Fund). The board of these two entities are appointed by the County Commissioners and the benefits derived relate directly to the citizens of Oneida County.

7. Total (Memo Only) Columns

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

NOTE B - CASH AND INVESTMENTS

The balance and location of cash is as follows:

	<u>FDIC Insured</u>	<u>Uninsured</u>	<u>Total</u>
Cash on Hand		14.47	14.47
Petty Cash		275.00	275.00
West One Bank Checking	756.00		756.00
Ireland Bank Checking	54,406.38		54,406.38
West One Bank Auto Investment	<u>100,000.00</u>	<u>960,068.50</u>	<u>1,060,068.50</u>
Total Cash Held by County Treasurer	155,162.38	960,357.97	1,115,520.35
Oneida County Hospital:			
Cash	27,620.00		27,620.00
Restricted Funds	72,380.00	273,971.00	346,351.00
TV Transmitter Cash and Investments	<u>27,638.48</u>		<u>27,638.48</u>
Total Cash and Restricted Funds	<u>282,800.86</u>	<u>1,234,328.97</u>	<u>1,517,129.83</u>

NOTE C - ACCOUNTS RECEIVABLE

The noxious weed fund has \$8,788.31 of delinquent weed bills uncollected at year end.

The fair fund has \$5,000.00 of accounts receivable from rain insurance proceeds deposited in the Racing Committee's account.

NOTE D - DELINQUENT TAXES AND ASSESSMENTS RECEIVABLES

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



NOTE D - DELINQUENT TAXES AND ASSESSMENTS RECEIVABLES (Cont.)

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

The County has assessed each resident outside the city limits a \$60.00 annual charge for maintaining and operating the sanitary landfill. Also, the County has assessed each resident within the district a \$15.00 annual charge for the television translator. This account represents the uncollected balance on these special assessments.

NOTE E - CHANGES IN GENERAL FIXED ASSETS

	<u>Balance 10-1-92</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9-30-93</u>
General Fund:				
Clerk, Auditor		7,182.50		
Assessor		1,694.51		
Treasurer		1,548.50		
Commissioners		46,292.70		
Buildings and Grounds		1,200.00		
Emergency Services		25.00		
County Agent		38,457.66		
Data Processing		1,177.25		
Elections		6,983.00		
Total General Fund	485,163.35	104,561.12	.00	589,724.47
Special Revenue Funds:				
Justice Fund:				
Sheriff		12,051.40		
Total Justice Fund	16,378.00	12,051.40	.00	28,429.40
Airport	49,020.22			49,020.22
Ambulance	83,234.59	7,503.50		90,738.09
District Court	20,794.05	2,960.50		23,754.55
Fair	118,637.72	521.20		119,158.92
Road and Bridge	1,389,103.00	7,292.80		1,396,395.80
Solid Waste	139,340.65	3,420.00		142,760.65
Water Ways	19,945.00	291.99		20,236.99
Weed Control	65,047.38			65,047.38
Total Special Revenue Funds	1,901,500.61	34,041.39	.00	1,935,542.00
Total Fixed Assets	<u>2,386,663.96</u>	<u>138,602.51</u>	<u>.00</u>	<u>2,525,266.47</u>

NOTE F - WARRANTS PAYABLE

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

NOTE G - VOUCHERS PAYABLE

This account represents liabilities for goods and services rendered to the County as of September 30, 1993 evidenced by vouchers which have been approved for payment at October 11, 1993.



NOTE H - CHANGES IN LONG-TERM DEBT

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

Long-Term Lease Obligations:

Beginning Balance	244,446.73
Lease Purchase County Extention Building	31,592.73
Payments:	
V-Plow Payments	1,902.61
Ambulance Payments	10,637.51
IBM Computer Lease Payments	9,009.94
1992 GMC Truck	19,959.13
1992 Caterpillar	11,387.36
Total Payments	52,896.55
Total Long-Term Lease Obligations	223,142.91

Compensated Absences:

Beginning Balance	8,686.82
1993 Year End Increase	18,726.02
Total Compensated Absences	27,412.84
Total Changes in Long-Term Debt	250,555.75

NOTE I - LEASE OBLIGATIONS

Oneida County currently has seven capital lease contracts on equipment purchased. All of these leases are revokable but the probability of this happening is remote. The debt presented in the general long-term debt account group has been computed on the present value of the minimum lease payments. The breakdown of leases is as follows:

	<u>Balance</u>
1. Road and Bridge	
Purchase of V Plow	
Lease by West One Bank.	4,208.53
Collateral security: equipment purchased. Four payments remain, \$2,408 each due October 1 at 8.27% interest.	
2. Road and Bridge	
Purchase of 1992 GMC Dump Truck	26,772.65
Lease by West One Bank.	
Collateral Security: equipment purchased. Thirty-five payments at \$1,874.98 and one at \$1,736.26 due each month on the 5th at 6.95% interest.	
3. Road and Bridge	
Purchase of 1988 Freightliner Dump Truck	47,500.00
Lease by West One Bank.	
Collateral security: equipment purchased. Three payments remain, two at \$17,984.40 and one at \$18,003.60 each due October 15 at 5.96% interest.	
4. Solid Waste	
Purchase of 1992 Caterpillar 95	78,137.90
Lease by West One Bank.	
Collateral security: equipment purchased. Six payments remain, five at \$16,973.74 and one at \$42,000.00 each due May 6 at 6.24% interest.	
5. Data Processing	
Refinance of IBM 400 Computer and Update	30,773.39
Lease by IBM Corporation.	
Collateral security: computer equipment. This lease is for 60 monthly payments of \$684.30 each at 8.16% interest.	



NOTE I - LEASE OBLIGATIONS (Cont.)

6. Data Processing	
Purchase Operating Software and Maintenance Contract	3,907.71
Lease by IBM Corporation.	
Collateral security: computer equipment. This lease is a 60 month lease with payments of \$330.00 at 8.06% interest.	
7. County Extension Office Building	
Leased by Oneida County Soil Conservation District	<u>31,592.73</u>
Collateral security: real property. There are six annual payments of \$7,500.00.	
Total Lease Obligations	<u><u>223,142.91</u></u>

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

Description	Initial Date	Initial Rate	Principal Payments					Principal		
			1994	1995	1996	1997	1998	Total	Current	Long-Term
1) V Plow - West One Bank	10-01-90	8.270%	2,060	2,149	0	0	0	4,209	2,060	2,149
2) '92 GMC Dump Truck - West One Bank	12-05-91	6.740%	21,347	5,426	0	0	0	26,773	21,347	5,426
3) '88 Freightliner Dump Truck - West One Bank	08-28-92	5.960%	14,742	16,017	16,991	0	0	47,750	14,742	33,008
4) '92 Caterpillar 953 - West One Bank	05-06-92	6.240%	12,098	12,853	13,655	39,532	0	78,138	12,098	66,040
5) IBM Computer & Update - IBM Corporation	10-07-89	8.600%	3,908	0	0	0	0	3,908	3,908	0
6) IBM Maintenance Contract & O/S System - IBM	09-07-89	7.873%	6,002	6,492	7,022	7,596	3,661	30,773	6,002	24,771
7) Soil Conservation Bldg. Lease Purchase	06-15-93	6.000%	<u>5,604</u>	<u>5,941</u>	<u>6,297</u>	<u>6,675</u>	<u>7,076</u>	<u>31,593</u>	<u>5,604</u>	<u>25,989</u>
			<u>65,761</u>	<u>48,878</u>	<u>43,965</u>	<u>53,803</u>	<u>10,737</u>	<u>223,144</u>	<u>65,761</u>	<u>157,383</u>

NOTE J - COMPENSATED ABSENCES

The County accrues vacation compensatory time and sick pay for its employees based upon length of service or days worked. Vacation days and compensatory time are payable upon termination of employment and will not exceed ten days per year plus a maximum carryover per year of five days. Sick leave accrues at the rate of one day per month to a maximum of thirty days and is not payable upon termination. Vacation pay earned and unpaid as of September 30, 1993 has been accrued; however, sick pay is not considered a vested benefit and is not accrued.

NOTE K - EMPLOYEE RETIREMENT PLAN

Substantially all full-time employees and certain part-time employees of Oneida County are members in the Public Employee Retirement System of Idaho (the System), a cost-sharing, multiple-employer plan established by the Legislature of the State of Idaho. Oneida County's total payroll for all employees for the year ended September 30, 1993 was \$700,037.31 of which \$636,537.31 was covered payroll for employee members in the System. The System is a defined benefit plan requiring both member and employer contributions.

After five years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each year of credited service, the annual service retirement allowance is 1.75% or 2.075% (depending upon employee classification) of the average monthly salary for the highest consecutive sixty months. Effective October 1, 1993, the annual service retirement allowance rates will change to 1.833% or 2,150% depending upon employee classification. The eligibility and amount of allowance differs for early retirement, service retirement, vested retirement, and disability retirement.

The System's funding policy provides for periodic employer contributions at actuarially determined rates, expressed as percentages of annual covered payroll, to accumulate sufficient assets to pay benefits when due. The employer and employee contribution rates as a percentage of salary are as follows:

NOTE K - EMPLOYEE RETIREMENT PLAN (Cont.)

<u>Employee Group</u>	<u>Contribution Rates</u> <u>at</u> <u>June 30, 1993</u>		<u>Contribution Rates</u> <u>Effective</u> <u>October 1, 1993</u>	
	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>
General	9.75%	5.84%	10.63%	6.38%
Police	9.75%	7.02%	10.87%	7.82%
Fire (hired after October 1, 1980)	27.15%	7.02%	27.25%	7.82%
Fire (hired before October 1, 1980)	35.90%	11.45%	35.90%	11.45%
Certain employees of Higher Education	3.03%		3.03%	

Total contributions to the System for the year ended September 30, 1993 amounted to \$62,174.21 by Oneida County and \$39,279.97 by members representing 9.77% and 6.2% of covered payroll, respectively. Oneida County's 1993 actuarially determined contributions comprised .03% of the System's fiscal 1993 employer contributions of \$124,814,301.

The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems. The System's pension benefit obligation was determined as part of an actuarial valuation at June 30, 1993. As of that date, the System's unfunded pension benefit obligation was as follows (in millions):

Total pension benefit obligation	3,013.9
Net assets available for benefits, at cost	<u>2,121.4</u>
Unfunded pension benefit obligation	<u>892.5</u>

Ten year historical trend data is presented as additional information in the financial statements of the System for the year ended June 30, 1993. This additional data provides information about progress made by the System in accumulating sufficient assets to pay benefits when due.

NOTE L - COMPLIANCE MATTERS

Due to no budgets being prepared for the Fair, Veterans Memorial and TV Transmitter Funds, an unfavorable variance is reported on the Combined Statement of Revenues and Expenditures - Budget and Actual for the Special Revenue Fund total expenditures. In addition, expenditures exceeded budgeted amounts in the Road and Bridge salaries line as well as in total.



ONEIDA COUNTY HOSPITAL

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 1993

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Net Patient Service Revenue - Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Investments and Investment Income - Donated investments are reported at fair value at the date of receipt, which is then treated as cost. Investment income is reported as nonoperating gains.

Statement of Revenue and Expenses - For purposes of display, transactions deemed by management to be ongoing, major, or central to the provision of health care services are reported as revenue and expenses. Peripheral or incidental transactions are reported as gains and losses.

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

Deferred financing costs are amortized on a straight-line basis over the terms of the related debt.

Donor-Restricted Funds - Donor-restricted funds are used to differentiate resources, the use of which is restricted by donors or grantors, from resources of general funds on which donors or grantors place no restriction or that arise as a result of the operations of the Hospital for its stated purposes. Restricted gifts and other restricted resources are recorded as additions to the appropriate restricted fund.

Resources restricted by donors for plant replacement and expansion are added to the general fund balance to the extent expended within the period.

Resources restricted by donors or grantors for specific operating purposes are reported in other revenue to the extent used within the period.

Assets Whose Use is Limited - Assets whose use is limited include assets set aside by the Board of Directors for future capital improvements, over which the Board retains control and may at its discretion subsequently use for other purposes, and assets held by trustee under terms of a bond indenture agreement.

Property and Equipment - Property and equipment acquisitions are recorded at cost. Property and equipment donated for hospital operations are recorded as additions to the donor-restricted plant replacement and expansion funds at fair value at the date of receipt and as a transfer to the general fund balance when the assets are placed in service.

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

Cash and Cash Equivalents - For purposes of the statements of cash flows, the Hospital considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.



NOTE 2 - NET PATIENT SERVICE REVENUE

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

Medicare - Inpatient acute care services rendered to Medicare program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. Certain outpatient services are also paid at prospectively determined rates. The remaining outpatient services, skilled nursing care services and defined capital costs related to Medicare beneficiaries are paid based upon a cost reimbursement methodology. The Hospital is reimbursed for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare fiscal intermediary. The Hospital's classification of patients under the Medicare program and the appropriateness of their admission are subject to an independent review by a peer review organization under contract with the Hospital. The Hospital's Medicare cost reports have been audited by the Medicare fiscal intermediary through 1990.

Medicaid - Inpatient, outpatient and long-term nursing care services rendered to Medicaid program beneficiaries are reimbursed under a cost reimbursement methodology. The Hospital is reimbursed at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicaid fiscal intermediary. The Hospital's Medicaid cost reports have been audited by the Medicaid fiscal intermediary through 1990.

NOTE 3 - NOTE RECEIVABLE

In January 1989, the Malad Shelter Home which had been owned and operated by the Hospital, was sold for a price of \$173,000. A promissory note was signed for the purchase price, secured by a deed of trust on the property.

Terms of the real property sale agreement call for monthly payments of \$1,675, including interest at 8%, commencing March 1, 1989 for ten years. At the end of the ten year period, the parties to the sale shall renegotiate the terms of the contract for payment of the remaining outstanding balance due on the note.

NOTE 4 - ASSETS WHOSE USE IS LIMITED

Assets whose use is limited under the Series 1992 bond indenture agreement at June 30, 1993, consist of cash in West One Bank corporate money market account, yielding interest of 3.05% at June 30, 1993.

NOTE 5 - PROPERTY AND EQUIPMENT

A summary of property and equipment at June 30, 1993 and 1992 follows:

	<u>1993</u>	<u>1992</u>
Land	44,448	44,448
Land Improvements	6,894	6,449
Buildings	1,285,927	398,018
Fixed Equipment	719,943	250,369
Major Movable Equipment	<u>667,655</u>	<u>602,695</u>
	2,724,867	1,301,979
Less Accumulated Depreciation and Amortization	<u>1,007,328</u>	<u>908,637</u>
	1,717,539	393,342
Construction in Progress	<u> </u>	<u>302,729</u>
Property and Equipment, Net	<u>1,717,539</u>	<u>696,071</u>



NOTE 6 - LONG-TERM DEBT AND CAPITAL LEASE OBLIGATION

A summary of long-term debt and capital lease obligation at June 30, 1993 follows:

	<u>1993</u>	<u>1992</u>
Idaho Health Facilities Authority Revenue Bonds Series 1992, collateralized by a pledge of the Hospital's gross receipts (subject to certain exceptions and exclusions) and by a security interest in machinery and equipment acquired from proceeds of the Series 1992 Bonds -		
Serial bonds, payable annually from September 1, 1993 through September 1, 2004 in amounts ranging from \$65,000 to \$135,000; interest ranges from 6.00% to 7.50%	1,150,000	1,150,000
Term bonds payable September 1, 2007; interest at 7.75%	<u>470,000</u>	<u>470,000</u>
	1,620,000	1,620,000
10% installment purchase contract payable, due October 1994, collateralized by equipment having a net book value of \$4,145 at June 30, 1993	<u>3,250</u>	<u>5,121</u>
Total long-term debt	1,623,250	1,625,121
Less current installments of long-term debt	<u>67,443</u>	<u>2,050</u>
Long-term debt, excluding current installments	<u>1,555,807</u>	<u>1,623,071</u>
Capital lease obligation, at imputed interest rate of 10%, collateralized by leased equipment with an amortized cost of \$40,819 at June 30, 1992 (the capital lease obligation was paid off in 1993)		41,045
Less current portion of capital lease obligation	<u> </u>	<u>8,156</u>
Capital lease obligation, excluding current portion	<u> </u>	<u>32,889</u>

Under the terms of the Indenture of Trust, regarding the Series 1992 Bonds, the Hospital is required to maintain certain deposits with a trustee. Such deposits are included with assets whose use is limited in the financial statements.

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

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

1994	67,443
1995	70,807
1996	75,000
1997	80,000
1998	85,000
Thereafter	<u>1,245,000</u>
	<u>1,623,250</u>

Interest cost incurred during construction in 1993 on the Series 1992 Revenue Bonds related to the construction and renovation project was \$68,092; \$21,420 was earned on the proceeds of the borrowing and \$46,672 was capitalized in accordance with Statement of Financial Accounting Standards No. 62. The project was completed in 1993.



NOTE 7 - PENSION PLAN

Substantially all full-time employees and certain part-time employees of the Hospital are members in the defined Public Employee Retirement System of Idaho (the System), a cost-sharing, multiple-employer plan established by the Legislature of the State of Idaho. The Hospital's total payroll for all employees for 1993 was \$875,565 of which \$742,890 was covered payroll for employee members in the System. The System is a defined benefit plan requiring both member and employer contributions.

After five years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each year of credited service, the annual service retirement allowance is 1.7 percent or 2 percent (depending upon employee classification) of the average monthly salary for the highest consecutive sixty months. Effective October 1, 1992, the annual service retirement allowance rates will change to 1.75 percent or 2.075 percent depending upon employee classification. The eligibility and amount of allowance differs for early retirement, service retirement, vested retirement and disability retirement.

The System's funding policy provides for periodic employer contributions at actuarially determined rates, expressed as percentages of annual covered payroll, to accumulate sufficient assets to pay benefits when due. The employer and employee contribution rates as a percentage of salary are as follows:

<u>Employee Group</u>	<u>Contribution Rates</u>		<u>Contribution Rates</u>	
	<u>at</u>		<u>at</u>	
	<u>June 30, 1992</u>		<u>October 1, 1992</u>	
	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>
General	8.89%	5.34%	9.75%	5.84%
Police	8.89%	6.40%	9.75%	7.02%
Fire (hired after October 1, 1980)	33.09%	6.40%	33.09%	7.02%
Fire (hired before October 1, 1980)	41.74%	11.45%	41.74%	11.45%
Certain employees of Higher Education	3.03%		3.03%	

Total contributions to the System for 1993 amounted to \$70,472 by the Hospital and \$42,357 by members representing 9.5 percent and 5.7 percent of covered payroll, respectively. The Hospital's 1993 actuarially determined contributions comprised 0.10 percent of the System's fiscal 1992 employer contributions of \$114,439,170.

The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The System's pension benefit obligation was determined as part of an actuarial valuation at June 30, 1992. As of that date, the System's unfunded pension benefit obligation was as follows (in millions):

Total pension benefit obligation	2,665.80
Net assets available for benefits, at cost	<u>1,858.20</u>
Unfunded pension benefit obligation	<u>807.60</u>

Ten year historical trend data is presented as additional information in the financial statements of the System for the year ended June 30, 1992. This additional data provides information about progress made by the System in accumulating sufficient assets to pay benefits when due.

NOTE 8 - CONCENTRATION OF CREDIT RISK

The Hospital grants credit without collateral to its patients, most of whom are residents of Oneida County, and are insured under third-party payor agreements.



NOTE 9 - BASIS OF PRESENTATION/RECLASSIFICATIONS

The financial statements are presented in conformity with generally accepted accounting principles as recommended in the audit and accounting guide "Audits of Providers of Health Care Services", published by the American Institute of Certified Public Accountants. The accounting and reporting recommendations and practices that are changed by this guide are effective for hospitals and other health care entities for the periods beginning on or after July 15, 1990.



OTHER FINANCIAL INFORMATION



Condie
Stoker &
Associates

CERTIFIED PUBLIC ACCOUNTANTS

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

Independent Auditor's Report on Other Financial Information

To the Board of County Commissioners
Oneida County
Malad City, Idaho 83252

The general purpose financial statements of Oneida County for the year ended September 30, 1993, and our report thereon are presented in the preceding section of this report. The other financial information presented on pages 28-48 was derived from the accounting records tested by us as part of the auditing procedures followed in our examination of the aforementioned financial statements.

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

Condie, Stoker & Associates

Condie, Stoker & Associates

December 15, 1993

ONEIDA COUNTY

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS SEPTEMBER 30, 1993

	Road & Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Preventive Health Fund	Charity & Indigent Fund
Assets							
Cash held by County Officials							
Cash-County Treasurer	261,471.70	14,399.34	25,764.30	25,903.43	144,120.57	6,585.09	40,208.54
Accounts Receivable			16,746.51				
Delinquent Taxes Receivable	16,191.22	1,723.32	2,294.45	2.11	24,115.00	2,114.78	4,245.14
Total Assets	<u>277,662.92</u>	<u>16,122.66</u>	<u>44,805.26</u>	<u>25,905.54</u>	<u>168,235.57</u>	<u>8,699.87</u>	<u>44,453.68</u>
Liabilities							
Warrants Payable	20,865.27	348.31	822.15	21.00	31,544.99		
Vouchers Payable	32,196.65		4,738.24	1,926.00	9,378.70		
Deferred Revenue	14,499.75	1,492.23	2,002.66	1.07	22,433.42	1,841.49	3,740.35
Total Liabilities	<u>67,561.67</u>	<u>1,840.54</u>	<u>7,563.05</u>	<u>1,948.07</u>	<u>63,357.11</u>	<u>1,841.49</u>	<u>3,740.35</u>
Fund Balances							
Unreserved:							
Designated for Subsequent	180,000.00	4,500.00	7,000.00	14,000.00	104,878.46	6,858.38	35,650.00
Undesignated	30,101.25	9,782.12	30,242.21	9,957.47			5,063.33
Total Fund Balances	<u>210,101.25</u>	<u>14,282.12</u>	<u>37,242.21</u>	<u>23,957.47</u>	<u>104,878.46</u>	<u>6,858.38</u>	<u>40,713.33</u>
Total Liabilities and Fund Balances	<u>277,662.92</u>	<u>16,122.66</u>	<u>44,805.26</u>	<u>25,905.54</u>	<u>168,235.57</u>	<u>8,699.87</u>	<u>44,453.68</u>

Revaluation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	Veterans Memorial Fund	TV Transmitter Fund	Waterways Fund	(Memo Only) Totals
						27,638.48		27,638.48
17,240.64	77,249.08	16,513.83	10,669.63	2,788.36	77.50	184.54	11,785.65	654,962.20
		8,788.31		5,000.00				30,534.82
2,585.14	9,330.03	3,705.20	8,181.90	3,321.70	505.53	2,691.27		81,006.79
<u>19,825.78</u>	<u>86,579.11</u>	<u>29,007.34</u>	<u>18,851.53</u>	<u>11,110.06</u>	<u>583.03</u>	<u>30,514.29</u>	<u>11,785.65</u>	<u>794,142.29</u>
200.49	2,136.27	1,567.16		1,019.04	47.18		1,151.64	59,723.50
	9,544.24	585.18		2,365.21				60,734.22
2,245.45	8,285.60	3,246.95	7,062.97	2,912.14	445.50	2,287.58		72,497.16
<u>2,445.94</u>	<u>19,966.11</u>	<u>5,399.29</u>	<u>7,062.97</u>	<u>6,296.39</u>	<u>492.68</u>	<u>2,287.58</u>	<u>1,151.64</u>	<u>192,954.88</u>
13,500.00	50,000.00	10,000.00	10,000.00	4,813.67	90.35	28,226.71	8,000.00	477,517.57
3,879.84	16,613.00	13,608.05	1,788.56				2,634.01	123,669.84
<u>17,379.84</u>	<u>66,613.00</u>	<u>23,608.05</u>	<u>11,788.56</u>	<u>4,813.67</u>	<u>90.35</u>	<u>28,226.71</u>	<u>10,634.01</u>	<u>601,187.41</u>
<u>19,825.78</u>	<u>86,579.11</u>	<u>29,007.34</u>	<u>18,851.53</u>	<u>11,110.06</u>	<u>583.03</u>	<u>30,514.29</u>	<u>11,785.65</u>	<u>794,142.29</u>

ONEIDA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ACTUAL - SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 1993

	Road & Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Preventive Health Fund	Charity & Indigent Fund
Revenues							
Property Taxes	99,317.53	13,384.95	18,462.09	108.15	201,017.19	14,065.28	22,038.95
Licenses and Permits							
Intergovernmental	684,137.21	2,214.72	3,615.86	1,487.44	149,559.85	13,557.47	1,934.51
Charges for Services	3,121.27		35,625.19	26,068.69	121,326.82		400.00
Miscellaneous	9,668.64	474.80	184.42	429.83	2,501.50	206.28	44.14
Total Revenues	796,244.65	16,074.47	57,887.56	28,094.11	474,405.36	27,829.03	24,417.60
Expenditures							
General and Administrative	327,120.52	7,626.24					
Health Care			21,929.79			21,737.00	23,611.04
Law Enforcement				12,757.86	396,303.43		
County Services							
County Road Maintenance	282,046.38						
Capital Expenditures	64,154.90		18,141.01	2,960.50	12,051.40		
Interest Expenditures	3,046.02		877.13				
Total Expenditures	676,367.82	7,626.24	40,947.93	15,718.36	408,354.83	21,737.00	23,611.04
Excess (Deficit) Revenues Over Expenditures	119,876.83	8,448.23	16,939.63	12,375.75	66,050.53	6,092.03	806.56
Other Financing Sources (Uses):							
Transfer from Current Expense				(25,000.00)	34,000.00		
Equipment Leases							
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	119,876.83	8,448.23	16,939.63	(12,624.25)	100,050.53	6,092.03	806.56
Fund Balance at Beginning of Year	90,224.42	5,833.89	20,302.58	36,581.72	4,827.93	766.35	39,906.77
Fund Balance at End of Year	210,101.25	14,282.12	37,242.21	23,957.47	104,878.46	6,858.38	40,713.33

Revaluation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	Veterans Memorial Fund	TV Transmitter Fund	Waterways Fund	(Memo Only) Totals
17,682.13	17,125.22	19,139.86	51,744.27	28,913.73	3,692.24			506,691.59
							7,011.02	7,011.02
3,460.01	1,934.50	3,460.01	4,634.94	10,944.76	869.71		1,100.00	882,910.99
	41,848.42	27,755.26				17,778.94		273,924.59
55.22	41.32	60.18	100.48	5,176.64	9.72	1,152.58		20,105.75
21,197.36	60,949.46	50,415.31	56,479.69	45,035.13	4,571.67	18,931.52	8,111.02	1,690,643.94
26,445.76			71,429.31				7,087.06	439,708.89
								67,277.83
								409,061.29
	79,602.66	34,557.43		48,328.99	4,618.01	32,023.50		199,130.59
	14,807.36			521.20			291.99	282,046.38
	5,586.38							112,928.36
								9,509.53
26,445.76	99,996.40	34,557.43	71,429.31	48,850.19	4,618.01	32,023.50	7,379.05	1,519,662.87
(5,248.40)	(39,046.94)	15,857.88	(14,949.62)	(3,815.06)	(46.34)	(13,091.98)	731.97	170,981.07
								9,000.00
								0.00
(5,248.40)	(39,046.94)	15,857.88	(14,949.62)	(3,815.06)	(46.34)	(13,091.98)	731.97	179,981.07
22,628.24	105,659.94	7,750.17	26,738.18	8,628.73	136.69	41,318.69	9,902.04	421,206.34
17,379.84	66,613.00	23,608.05	11,788.56	4,813.67	90.35	28,226.71	10,634.01	601,187.41



ONEIDA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1993

	Road & Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Preventive Health Fund	Charity & Indigent Fund
Revenues							
Property Taxes	110,000.00	15,000.00	18,050.00	0.00	204,000.00	13,317.00	22,150.00
Intergovernmental	531,166.00	2,500.00	16,700.00	16,000.00	183,540.00	3,920.00	3,000.00
Total Revenues	641,166.00	17,500.00	34,750.00	16,000.00	387,540.00	17,237.00	25,150.00
Expenditures							
General and Administrative	366,666.00	14,500.00					
Health Care			29,750.00			21,737.00	52,150.00
Law Enforcement				18,000.00	439,439.61		
County Services							
County Road Maintenance	244,500.00						
Capital Expenditures	80,000.00		16,500.00	3,000.00	18,000.00		
Total Expenditures	691,166.00	14,500.00	46,250.00	21,000.00	457,439.61	21,737.00	52,150.00
Excess (Deficit) Revenues Over Expenditures	(50,000.00)	3,000.00	(11,500.00)	(5,000.00)	(69,899.61)	(4,500.00)	(27,000.00)
Other Financing Sources (Uses):							
Transfer from Current Expense					10,000.00		
Equipment Leases							
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(50,000.00)	3,000.00	(11,500.00)	(5,000.00)	(59,899.61)	(4,500.00)	(27,000.00)
Fund Balance at Beginning of Year	50,000.00	0.00	15,000.00	6,000.00	80,000.00	4,500.00	27,000.00
Fund Balance at End of Year	0.00	3,000.00	3,500.00	1,000.00	20,100.39	0.00	0.00

Revaluation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	Veterans Memorial Fund	TV Transmitter Fund	Waterways Fund	(Memo Only) Totals
26,200.00	30,000.00	16,713.00	48,000.00					503,430.00
4,000.00	14,232.00	15,200.00	4,500.00				3,500.00	798,258.00
30,200.00	44,232.00	31,913.00	52,500.00	0.00	0.00	0.00	3,500.00	1,301,688.00
28,200.00			72,500.00				3,125.00	484,991.00
								103,637.00
	88,000.00	38,913.00						457,439.61
								126,913.00
								244,500.00
	19,000.00						20,000.00	156,500.00
28,200.00	107,000.00	38,913.00	72,500.00	0.00	0.00	0.00	23,125.00	1,573,980.61
2,000.00	(62,768.00)	(7,000.00)	(20,000.00)	0.00	0.00	0.00	(19,625.00)	(272,292.61)
								10,000.00
								0.00
2,000.00	(62,768.00)	(7,000.00)	(20,000.00)	0.00	0.00	0.00	(19,625.00)	(262,292.61)
2,500.00	62,768.00	7,000.00	20,000.00				19,625.00	294,393.00
4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,100.39



ONEIDA COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1993

	Balance 10-01-92	Additions	Deletions	Balance 9-30-93
ASSETS				
Cash and Time Investments:				
County Library	1,251.48	67,193.62	67,331.61	1,113.49
Auditors' Trust		18,046.72		18,046.72
DUI Interlock	1,170.00	550.00	1,360.87	359.13
Department of Transportation	1,861.25	166,937.49	166,799.92	1,998.82
Forest Fire Protection	26.58	919.37	932.58	13.37
Holbrook Cemetery	55.78	1,437.42	1,487.81	5.39
Holbrook Recreation	65.91	1,489.43	1,549.09	6.25
Malad City	5,375.22	337,735.74	340,966.40	2,144.56
Malad Valley Fire	130.32	10,720.11	10,761.17	89.26
Oneida County Hospital	962.74	168,964.62	169,524.67	402.69
Oneida Juvenile	76.00	1,000.00	1,076.00	0.00
Pleasant View Cemetery	16.30	656.08	654.28	18.10
Samaria Cemetery	8.31	1,453.19	1,425.36	36.14
School District No. 151	0.00	16,635.09	16,536.08	99.01
School District No. 351	18,825.48	866,061.03	872,679.25	12,207.26
Search and Rescue	1,633.35	4,278.15	1,320.00	4,591.50
Senior Citizens	12,628.00	37,833.00	49,590.00	871.00
Sheriff Trust	33.00	34.00	63.00	4.00
Sprinkler Malad City	489.88	4,046.48	4,210.85	325.51
St. John Cemetery	129.93	2,988.99	3,083.34	35.58
Snowmobile Trust		1,264.80	318.75	946.05
Swimming Pool Trust		11,500.00		11,500.00
State	5,061.96	19,644.22	17,248.10	7,458.08
Total Cash and Time Investments	49,801.49	1,741,389.55	1,728,919.13	62,271.91
Delinquent Taxes and Assessments Receivable:				
County Library	6,650.87	56,795.29	56,171.17	7,274.99
Forest Fire Protection	36.72	1,003.92	918.24	122.40
Holbrook Cemetery	274.07	1,193.55	1,167.11	300.51
Holbrook Recreation	296.05	1,357.81	1,320.59	333.27
Malad City	31,459.48	276,268.61	275,747.61	31,980.48
Malad Valley Fire	1,100.95	9,021.54	8,998.71	1,123.78
Oneida County Hospital	6,313.08	41,639.52	41,981.89	5,970.71
Pleasant View Cemetery	113.78	529.69	516.09	127.38
Samaria Cemetery	83.30	1,280.62	1,221.45	142.47
School District No. 151	0.00	16,342.07	16,342.07	0.00
School District No. 351	126,054.07	831,222.68	836,316.58	120,960.17
Sidewalk Malad City	2,524.45	2,342.55	2,801.76	2,065.24
Sprinkler Malad City	3,280.77	2,915.81	3,517.58	2,679.00
St. John Cemetery	379.33	2,288.46	2,297.54	370.25
Total Receivables	178,566.92	1,244,202.12	1,249,318.39	173,450.65
Total Assets	228,368.41	2,985,591.67	2,978,237.52	235,722.56

See independent auditor's report on other financial information

	Balance 10-01-92	Additions	Deletions	Balance 9-30-93
LIABILITIES				
Warrants Payable:				
DUI Interlock	0.00	1,546.87	1,360.87	186.00
Auditors' Trust		18,046.72		18,046.72
Library	271.31	67,745.93	67,340.61	676.63
Oneida Juvenile	76.00	1,000.00	1,076.00	0.00
State		19,781.73	17,248.10	2,533.63
St. Johns Cemetery	12.87	3,070.47	3,083.34	0.00
Total Warrants Payable	360.18	111,191.72	90,108.92	21,442.98
Due to Other Taxing Units:				
County Library	7,631.04	67,826.74	67,745.93	7,711.85
Department of Transportation	1,861.25	166,937.49	166,799.92	1,998.82
Forest Fire Protection	63.30	1,005.05	932.58	135.77
Holbrook Cemetery	329.85	1,488.04	1,511.99	305.90
Holbrook Recreation	361.96	1,501.34	1,523.78	339.52
Malad City	36,834.70	352,187.88	354,897.54	34,125.04
Malad Valley Fire	1,231.27	10,742.94	10,761.17	1,213.04
Pleasant View Cemetery	130.08	669.68	654.28	145.48
Samaria Cemetery	91.61	1,512.36	1,425.36	178.61
School District No. 151	0.00	16,622.69	16,523.68	99.01
School District No. 351	144,879.55	860,916.40	872,628.52	133,167.43
Senior Citizens	12,628.00	37,833.00	49,590.00	871.00
Sheriff Trust	33.00	34.00	63.00	4.00
Sidewalk Malad City	2,524.45	2,592.91	3,052.12	2,065.24
Sprinkler Malad City	3,770.65	3,444.71	4,210.85	3,004.51
St. John Cemetery	496.39	2,979.91	3,070.47	405.83
State	5,061.96	19,644.22	19,781.73	4,924.45
Total Due to Other Taxing Units	217,929.06	1,547,939.36	1,575,172.92	190,695.50
Deferred Revenue:				
Oneida County Hospital	7,275.82	168,619.76	169,522.18	6,373.40
DUI Interlock	1,170.00	550.00	1,546.87	173.13
Search and Rescue	1,633.35	4,278.15	1,320.00	4,591.50
Snowmobile Trust		1,264.80	318.75	946.05
Swimming Pool Trust		11,500.00		11,500.00
Total Deferred Revenue	10,079.17	186,212.71	172,707.80	23,584.08
Total Liabilities	228,368.41	1,845,343.79	1,837,989.64	235,722.56

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CURRENT EXPENSE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1993

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property Taxes	142,600.00	159,591.52	16,991.52
Other	280,059.00	243,185.59	(36,873.41)
Total Revenues	422,659.00	402,777.11	(19,881.89)
Expenditures			
Clerk, Auditor, Recorder Salaries and Wages	40,595.78	40,595.64	0.14
Clerk, Auditor, Recorder Other Expenses	15,440.00	14,746.38	693.62
Assessor Salaries and Wages	62,562.82	60,332.72	2,230.10
Assessor Other Expenses	6,600.00	6,741.83	(141.83)
Treasurer Salaries and Wages	38,969.32	38,969.16	0.16
Treasurer Other Expenses	6,765.00	5,779.71	985.29
County Agent Salaries and Wages	18,112.22	17,863.54	248.68
County Agent Other Expenses	22,010.00	19,430.84	2,579.16
Courthouse and Grounds Salaries and Wages	17,632.48	17,439.57	192.91
Courthouse and Grounds Other Expenses	34,200.00	22,686.70	11,513.30
County Commissioners Salaries and Wages	20,764.80	20,764.80	0.00
County Commissioners Other Expenses	78,714.80	109,503.22	(30,788.42)
General Salaries and Wages	68,657.12	55,428.37	13,228.75
General Expenses	45,409.28	45,390.43	18.85
Coroner Salaries and Wages	840.00	840.82	(0.82)
Coroner Other Expenses	925.00	0.00	925.00
Data Processing	46,860.00	41,928.73	4,931.27
Election Expenses	15,660.00	13,626.04	2,033.96
Emergency Services Salaries and Wages	2,400.00	2,400.00	0.00
Emergency Services Other Expenses	1,500.00	125.50	1,374.50
Total Expenditures	544,618.62	534,594.00	10,024.62
Excess (Deficit) Revenues Over Expenditures	(121,959.62)	(131,816.89)	(9,857.27)
Other Financing Sources (Uses):			
Transfer Out Justice Fund	(10,000.00)	(4,556.55)	5,443.45
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(131,959.62)	(136,373.44)	(4,413.82)
Fund Balance at Beginning of Year	95,000.00	401,373.07	306,373.07
Fund Balance at End of Year	(36,959.62)	264,999.63	301,959.25

See accompanying notes to financial statements.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - ROAD AND BRIDGE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1993

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property Taxes	110,000.00	113,212.28	3,212.28
Other	531,166.00	683,032.37	151,866.37
Total Revenues	641,166.00	796,244.65	155,078.65
Expenditures			
Salaries and Wages	227,866.00	201,925.33	25,940.67
Social Security	18,000.00	15,447.31	2,552.69
Retirement	22,500.00	19,254.62	3,245.38
Health Insurance	23,100.00	15,678.16	7,421.84
Unemployment Insurance	1,200.00	1,048.21	151.79
Supplies - Shop	5,000.00	9,001.17	(4,001.17)
Supplies - Other	5,000.00	964.33	4,035.67
Utilities	12,000.00	9,748.01	2,251.99
Vehicles	50,000.00	52,053.38	(2,053.38)
Audit	2,000.00	2,000.00	0.00
Parts and Repairs	60,000.00	61,096.82	(1,096.82)
Rent	1,500.00	5,974.00	(4,474.00)
Freight	20,000.00	63,327.92	(43,327.92)
Miscellaneous	2,000.00	10,890.63	(8,890.63)
Gravel	50,000.00	40,091.76	9,908.24
Road Oil, Signs, Paint and Culverts	111,000.00	100,665.25	10,334.75
Machine and Equipment	80,000.00	67,200.92	12,799.08
Total Expenditures	691,166.00	676,367.82	14,798.18
Excess (Deficit) Revenues Over Expenditures	(50,000.00)	119,876.83	169,876.83
Fund Balance at Beginning of Year	50,000.00	90,224.42	40,224.42
Fund Balance at End of Year	0.00	210,101.25	210,101.25

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - AIRPORT FUND FOR THE YEAR ENDED SEPTEMBER 30, 1993

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	15,000.00	13,384.95	(1,615.05)
Other	2,500.00	2,689.52	189.52
Total Revenues	17,500.00	16,074.47	(1,425.53)
<u>Expenditures</u>			
Supplies	300.00	257.83	42.17
Utilities	5,700.00	3,671.01	2,028.99
Maintenance - Runway	6,000.00	0.00	6,000.00
Maintenance - Other	2,000.00	3,382.72	(1,382.72)
Miscellaneous	500.00	314.68	185.32
Total Expenditures	14,500.00	7,626.24	6,873.76
Excess (Deficit) Revenues Over Expenditures	3,000.00	8,448.23	5,448.23
Fund Balance at Beginning of Year	0.00	5,833.89	5,833.89
Fund Balance at End of Year	3,000.00	14,282.12	11,282.12

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - AMBULANCE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1993

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	18,050.00	18,462.09	412.09
Other	16,700.00	39,425.47	22,725.47
Total Revenues	34,750.00	57,887.56	23,137.56
<u>Expenditures</u>			
Salaries	15,000.00	12,246.00	2,754.00
Retirement	0.00	42.12	(42.12)
Social Security	1,150.00	936.79	213.21
State Unemployment	0.00	16.34	(16.34)
Workman's Compensation	1,150.00	37.82	1,112.18
Supplies	3,500.00	4,142.44	(642.44)
Vehicles	5,700.00	2,825.53	2,874.47
Repairs and Maintenance Communications	1,000.00	918.80	81.20
Postage	150.00	104.50	45.50
Miscellaneous	600.00	97.70	502.30
Education	1,500.00	561.75	938.25
Capital - Vehicles	12,000.00	11,514.64	485.36
Capital - Communication Equipment	4,500.00	7,503.50	(3,003.50)
Total Expenditures	46,250.00	40,947.93	5,302.07
Excess (Deficit) Revenues Over Expenditures	(11,500.00)	16,939.63	28,439.63
Fund Balance at Beginning of Year	15,000.00	20,302.58	5,302.58
Fund Balance at End of Year	3,500.00	37,242.21	33,742.21

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - DISTRICT COURT FUND FOR THE YEAR ENDED SEPTEMBER 30, 1993

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	0.00	108.15	108.15
Other	16,000.00	27,985.96	11,985.96
Total Revenues	16,000.00	28,094.11	12,094.11
<u>Expenditures</u>			
Travel Expenses	950.00	607.50	342.50
Supplies	2,000.00	2,150.19	(150.19)
Utilities	2,000.00	1,309.04	690.96
Professional Services	500.00	585.00	(85.00)
Repairs and Maintenance	500.00	545.90	(45.90)
Dues and Memberships	50.00	30.00	20.00
Law Library	4,000.00	4,840.65	(840.65)
Postage	1,500.00	683.28	816.72
Subscriptions	100.00	327.00	(227.00)
Transcripts	1,000.00	0.00	1,000.00
Miscellaneous	200.00	100.00	100.00
Education	0.00	60.00	(60.00)
Jury Cost	3,500.00	733.00	2,767.00
Juvenile Probation Cost	1,700.00	786.30	913.70
Capital Office Equipment	3,000.00	2,960.50	39.50
Total Expenditures	21,000.00	15,718.36	5,281.64
Excess (Deficit) Revenues Over Expenditures	(5,000.00)	12,375.75	17,375.75
Other Financing (Uses):			
Transfer to Justice Fund	0.00	(25,000.00)	(25,000.00)
Excess (Deficit) Revenues Over Expenditures and Other Financing (Uses)	(5,000.00)	(12,624.25)	(7,624.25)
Fund Balance at Beginning of Year	6,000.00	36,581.72	30,581.72
Fund Balance at End of Year	1,000.00	23,957.47	22,957.47

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - JUSTICE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1993

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property Taxes	204,000.00	201,017.19	(2,982.81)
Other	183,540.00	273,388.17	89,848.17
Total Revenues	387,540.00	474,405.36	86,865.36
Expenditures			
Clerk of the District Court:			
Salaries	37,488.06	37,423.92	64.14
Sheriff:			
Salaries	198,541.55	188,117.21	10,424.34
Travel	4,400.00	3,424.61	975.39
Supplies	1,800.00	1,940.71	(140.71)
Utilities	4,250.00	2,843.87	1,406.13
Vehicles	20,900.00	18,452.34	2,447.66
Repairs	2,800.00	2,116.41	683.59
Rents	4,000.00	3,719.75	280.25
Miscellaneous	7,950.00	4,776.27	3,173.73
Uniforms	2,000.00	2,527.55	(527.55)
Weapons - Amunition	3,000.00	1,904.26	1,095.74
Drug Enforcement	8,000.00	0.00	8,000.00
Capital	10,000.00	12,051.40	(2,051.40)
Prosecuting Attorney:			
Salaries	19,500.00	19,500.00	0.00
Other	3,935.00	3,810.41	124.59
Public Defender	10,000.00	8,605.56	1,394.44
Juvenile Detention:			
Salaries	10,975.00	10,047.04	927.96
Other	2,300.00	988.54	1,311.46
General	77,500.00	64,187.55	13,312.45
Jail	28,100.00	21,917.43	6,182.57
Total Expenditures	457,439.61	408,354.83	49,084.78
Excess (Deficit) Revenues Over Expenditures	(69,899.61)	66,050.53	135,950.14
Other Financing Sources:			
Transfer from General Fund	10,000.00	34,000.00	24,000.00
Excess (Deficit) Revenues Over Expenditures and Other Financing (Uses)	(59,899.61)	100,050.53	159,950.14
Fund Balance at Beginning of Year	80,000.00	4,827.93	(75,172.07)
Fund Balance at End of Year	20,100.39	104,878.46	84,778.07

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - PREVENTIVE HEALTH FUND FOR THE YEAR ENDED SEPTEMBER 30, 1993

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
State	13,317.00	14,065.28	748.28
Federal	3,920.00	13,763.75	9,843.75
Total Revenues	17,237.00	27,829.03	10,592.03
<u>Expenditures</u>			
Contracts Health Services	20,248.00	20,248.00	0.00
Contracts Other	1,489.00	1,489.00	0.00
Total Expenditures	21,737.00	21,737.00	0.00
Excess (Deficit) Revenues Over Expenditures	(4,500.00)	6,092.03	10,592.03
Fund Balance at Beginning of Year	4,500.00	766.35	(3,733.65)
Fund Balance at End of Year	<u>0.00</u>	<u>6,858.38</u>	<u>6,858.38</u>

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHARITY AND INDIGENT FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1993

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
State	22,150.00	22,038.95	(111.05)
Federal	3,000.00	2,378.65	(621.35)
Total Revenues	25,150.00	24,417.60	(732.40)
<u>Expenditures</u>			
Hospitalization	30,000.00	16,391.74	13,608.26
Medication and Drugs	2,000.00		2,000.00
Nursing Home	2,000.00		2,000.00
Catastrophic Programs Preimums	15,000.00	6,067.20	8,932.80
Indigent	3,150.00	1,152.10	1,997.90
Total Expenditures	52,150.00	23,611.04	28,538.96
Excess (Deficit) Revenues Over Expenditures	(27,000.00)	806.56	27,806.56
Fund Balance at Beginning of Year	27,000.00	39,906.77	12,906.77
Fund Balance at End of Year	<u>0.00</u>	<u>40,713.33</u>	<u>40,713.33</u>

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - REVALUATION FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1993

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	26,200.00	17,682.13	(8,517.87)
Other	<u>4,000.00</u>	<u>3,515.23</u>	<u>(484.77)</u>
Total Revenues	30,200.00	21,197.36	(9,002.64)
<u>Expenditures</u>			
Travel	800.00	454.06	345.94
Supplies	400.00	579.11	(179.11)
Contracts Appraisals	20,000.00	20,048.75	(48.75)
Contracts Other	<u>7,000.00</u>	<u>5,363.84</u>	<u>1,636.16</u>
Total Expenditures	<u>28,200.00</u>	<u>26,445.76</u>	<u>1,754.24</u>
Excess (Deficit) Revenues Over Expenditures	2,000.00	(5,248.40)	(7,248.40)
Fund Balance at Beginning of Year	<u>2,500.00</u>	<u>22,628.24</u>	<u>20,128.24</u>
Fund Balance at End of Year	<u><u>4,500.00</u></u>	<u><u>17,379.84</u></u>	<u><u>12,879.84</u></u>

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - SOLID WASTE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1993

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	30,000.00	46,620.22	16,620.22
Other	14,232.00	14,329.24	97.24
 Total Revenues	 44,232.00	 60,949.46	 16,717.46
<u>Expenditures</u>			
Salaries	19,000.00	17,963.75	1,036.25
Retirement	2,000.00	1,751.45	248.55
Social Security	1,500.00	1,374.23	125.77
Medical Insurance	2,200.00	1,620.41	579.59
State Unemployment	100.00	75.36	24.64
Repairs	2,500.00	1,176.10	1,323.90
Rent	200.00	154.16	45.84
Miscellaneous	36,500.00	31,487.20	5,012.80
Contracts Other	24,000.00	24,000.00	0.00
Capital Heavy Equipment	17,000.00	11,387.36	5,612.64
Capital Dumpsters	2,000.00	3,420.00	(1,420.00)
 Total Expenditures	 107,000.00	 94,410.02	 12,589.98
 Excess (Deficit) Revenues Over Expenditures	 (62,768.00)	 (33,460.56)	 29,307.44
 Fund Balance at Beginning of Year	 62,768.00	 105,659.94	 42,891.94
 Fund Balance at End of Year	 0.00	 72,199.38	 72,199.38

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - NOXIOUS WEED FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1993

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property Taxes	16,713.00	19,139.86	2,426.86
Other	15,200.00	31,275.45	16,075.45
Total Revenues	31,913.00	50,415.31	18,502.31
Expenditures			
Salaries	12,000.00	11,799.96	200.04
Retirement	600.00	468.00	132.00
Social Security	918.00	902.76	15.24
State Unemployment	120.00	63.35	56.65
Travel	200.00	223.76	(23.76)
Supplies	200.00		200.00
Insurance	3,100.00		3,100.00
Utilities	1,500.00	1,594.59	(94.59)
Vehicles	2,450.00	2,591.24	(141.24)
Repairs	2,500.00	2,363.95	136.05
Dues and Memberships	50.00	100.00	(50.00)
Postage	75.00	87.00	(12.00)
Miscellaneous	200.00	179.21	20.79
Chemicals	15,000.00	14,183.61	816.39
Total Expenditures	38,913.00	34,557.43	4,355.57
Excess (Deficit) Revenues Over Expenditures	(7,000.00)	15,857.88	22,857.88
Fund Balance at Beginning of Year	7,000.00	7,750.17	750.17
Fund Balance at End of Year	0.00	23,608.05	23,608.05

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - TORT FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1993

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	48,000.00	51,744.27	3,744.27
Other	<u>4,500.00</u>	<u>4,735.42</u>	<u>235.42</u>
Total Revenues	52,500.00	56,479.69	3,979.69
<u>Expenditures</u>			
Workmans Compensation Insurance	12,000.00	10,309.31	1,690.69
ICRMP Insurance	60,000.00	61,120.00	(1,120.00)
Bonds	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>
Total Expenditures	<u>72,500.00</u>	<u>71,429.31</u>	<u>1,070.69</u>
Excess (Deficit) Revenues Over Expenditures	(20,000.00)	(14,949.62)	5,050.38
Fund Balance at Beginning of Year	<u>20,000.00</u>	<u>26,738.18</u>	<u>6,738.18</u>
Fund Balance at End of Year	<u><u>0.00</u></u>	<u><u>11,788.56</u></u>	<u><u>11,788.56</u></u>

ONEIDA COUNTY

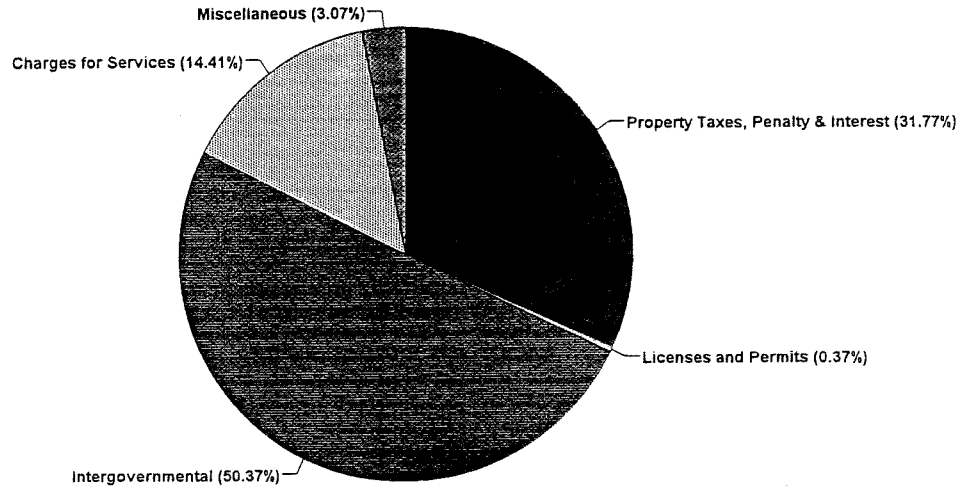
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - WATERWAYS FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1993

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	<u>3,500.00</u>	<u>8,111.02</u>	<u>4,611.02</u>
Total Revenues	3,500.00	8,111.02	4,611.02
<u>Expenditures</u>			
Supplies	250.00	319.90	(69.90)
Vehicles	175.00	113.75	61.25
Repairs	1,400.00	5,929.92	(4,529.92)
Miscellaneous	1,300.00	723.49	576.51
Capital	<u>20,000.00</u>	<u>291.99</u>	<u>19,708.01</u>
Total Expenditures	<u>23,125.00</u>	<u>7,379.05</u>	<u>15,745.95</u>
Excess (Deficit) Revenues Over Expenditures	(19,625.00)	731.97	20,356.97
Fund Balance at Beginning of Year	<u>19,625.00</u>	<u>9,902.04</u>	<u>(9,722.96)</u>
Fund Balance at End of Year	<u><u>0.00</u></u>	<u><u>10,634.01</u></u>	<u><u>10,634.01</u></u>

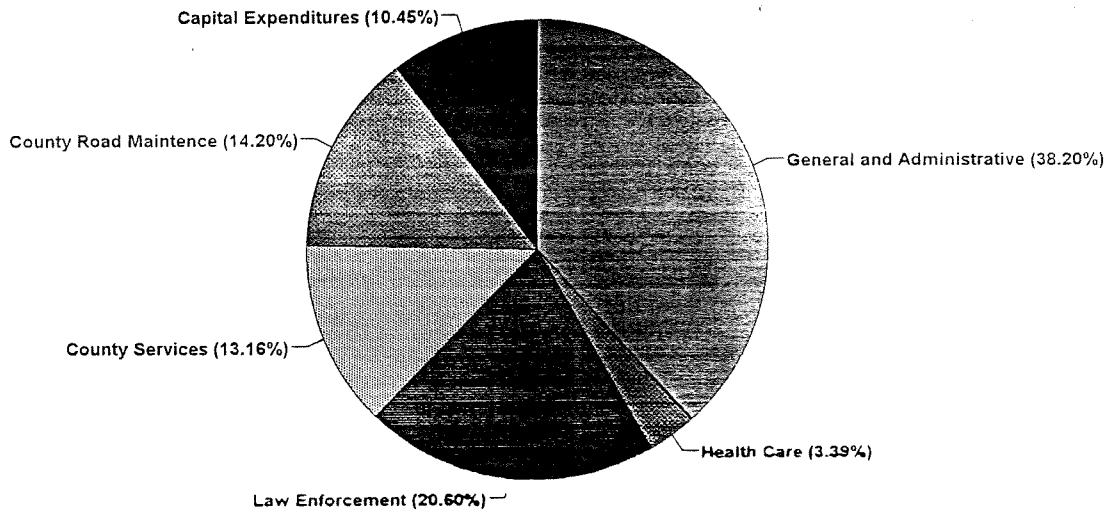
ONEDIA COUNTY

REVENUE AND EXPENDITURE GRAPH FOR THE YEAR ENDED SEPTEMBER 30, 1993

1993 Revenue Pie Chart



1993 Actual Budgeted Expenditures



ONEIDA COUNTY

OMB CIRCULAR A-128

SUPPLEMENTAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1993



OMB Circular A-128

Supplemental Financial Report

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners
Oneida County
State of Idaho

We have audited the general purpose financial statements of Oneida County, Idaho, as of and for the year ended September 30, 1993 and have issued our report thereon dated December 15, 1993. In our report, our opinion was qualified because the County has not maintained records for its General Fixed Assets Account Group listed at \$2,525,266.47, which is unaudited.

We have conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of Oneida County, Idaho, for the year ended September 30, 1993, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of Oneida County, Idaho, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Accounting Controls:

Cash	Expenditures for goods, services,	Fund Equities
Revenue, receivables, and receipts	and accounts payable	Grant and similar programs
Payroll and related liabilities	Property, equipment and expenditures	

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

General Fixed Assets

Idaho law does not require an audit of General Fixed Assets. Therefore, no detail fixed assets listing is maintained by the County.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of Oneida County, Idaho, in a separate letter dated December 15, 1993.

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

Condie, Stoker & Associates

Condie, Stoker & Associates

December 15, 1993





**INDEPENDENT AUDITORS REPORT ON THE INTERNAL CONTROL STRUCTURE
USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Board of Commissioners
Oneida County
State of Idaho

We have audited the general purpose financial statements of Oneida County, Idaho, as of and for the year ended September 30, 1993 and have issued our report thereon dated December 15, 1993. In our report, our opinion was qualified because the County has not maintained records for its General Fixed Assets Account Group listed at \$2,525,266.47, which is unaudited.

We have conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended September 30, 1993, we considered the internal control structure of Oneida County, Idaho, in order to determine our auditing procedures for the purpose of expressing our opinion on Oneida County, Idaho's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated December 15, 1993.

The management of Oneida County, Idaho, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Administrative Controls:

Political Activity	Drug-Free Workplace	Davis-Bacon Act
Administrative Requirements	Civil Rights	Matching Level of Effort
Cash Management	Reporting	Relocation Assistance and
Federal Financial Reports	Types of Service	Real Property Acquisition
Cost Allocation	Allowable Costs/Cost Principles	Special Requirements

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended September 30, 1993, Oneida County, Idaho, had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs:

Department of Commerce Block Grant
Civil Defence Grant
National Forest Grant
Payment in Lieu of Taxes

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operations that we have reported to the management of Oneida County, Idaho, in a separate letter dated December 15, 1993.

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

Cond, Stoker & Assoc.

Condie, Stoker & Associates

December 15, 1993





Condie
Stoker &
Associates
CERTIFIED PUBLIC ACCOUNTANTS

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A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Oneida County
State of Idaho

We have audited the general purpose financial statements of Oneida County, Idaho, as of and for the year ended September 30, 1993 and have issued our report thereon dated December 15, 1993. In our report, our opinion was qualified because the County has not maintained records for its General Fixed Assets Account Group and we did not audit general fixed assets stated at \$2,525,266.47.

We have conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Oneida County, Idaho, is the responsibility of Oneida County's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Oneida County's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, Oneida County complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Oneida County had not complied, in all material respects, with those provisions.

We noted certain immaterial instances of noncompliance that we have reported to the management of Oneida County in a separate letter dated December 15, 1993.

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

Condie Stoker & Associates

Condie, Stoker & Associates

December 15, 1993



Condie
Stoker &
Associates
CERTIFIED PUBLIC ACCOUNTANTS

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A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL
REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Board of Commissioners
Oneida County
State of Idaho

We have audited the general purpose financial statements of Oneida County, Idaho, as of and for the year ended September 30, 1993 and have issued our report thereon dated December 15, 1993. In our report, our opinion was qualified because the County has not maintained records for its General Fixed Assets Account Group and we did not audit general fixed assets stated at \$2,525,266.47.

We have applied procedures to test Oneida County's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended September 30, 1993:

Political Activity	Davis-Bacon Act	Civil Rights
Cash Management	Relocation Assistance and	Federal Financial Reports
Allowable Costs/Cost Principles	Real Property Acquisition	Drug-Free Workplace Act
Administrative Requirements		

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Oneida County's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Oneida County had not complied, in all material respects, with those provisions.

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

Cond, Stoker & Assoc.

Condie, Stoker & Associates

December 15, 1993



Condie
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Associates
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A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS
APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Board of Commissioners
Oneida County
State of Idaho

We have audited the general purpose financial statements of Oneida County, Idaho, as of and for the year ended September 30, 1993 and have issued our report thereon dated December 15, 1993. In our report, our opinion was qualified because the County has not maintained records for its General Fixed Assets Account Group and we did not audit general fixed assets stated at \$2,525,266.47.

In connection with our audit of the general purpose financial statements of Oneida County, Idaho, and with our consideration of Oneida County's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended September 30, 1993.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and reporting that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Oneida County's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Oneida County had not complied, in all material respects, with those provisions.

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

Cond. Stoker & Assoc.

Condie, Stoker & Associates

December 15, 1993



Condie
Stoker &
Associates

CERTIFIED PUBLIC ACCOUNTANTS

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A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Board of Commissioners
Oneida County
State of Idaho

We have audited the general purpose financial statements of Oneida County, Idaho, as of and for the year ended September 30, 1993 and have issued our report thereon dated December 15, 1993. These general purpose financial statements are the responsibility of Oneida County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We have conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of Oneida County taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Cond. Stoker & Assoc.

Condie, Stoker & Associates

December 15, 1993

ONEIDA COUNTY

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 1993

<u>Description</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Accrued (Deferred) Grant Revenue 10-1-92</u>	<u>Cash Received 10-1-92 Through 9-30-93</u>	<u>Expend- itures</u>	<u>Accrued (Deferred) Grant Revenue 9-30-93</u>
Department of Commerce						
Senior Citizens Center						
Block Grant	14.219	122092	0	37,208	37,208	0
	14.228	122093	0	625	625	0
Military Division						
Civil Defense	83.503	119092	0	1,261	1,261	0
Department of Agriculture						
National Forest	10.665	Unknown	0	32,397	32,397	0
PILT		Unknown	<u>0</u>	<u>166,630</u>	<u>166,630</u>	<u>0</u>
Total			<u>0</u>	<u>238,122</u>	<u>238,122</u>	<u>0</u>

ONEIDA COUNTY

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE SEPTEMBER 30, 1993

NOTE A - SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-128

All significant Federal grant operations of Oneida County, Idaho are included in the scope of the Circular A-128 audit (the "single audit").

NOTE B - FISCAL PERIOD AUDITED

Single audit testing procedures were performed for program transactions occurring during the fiscal year ended September 30, 1993.

NOTE C - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The accompanying Schedule of Federal Financial Assistance has been prepared on the accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when the County has met the qualifications for the respective grants.

2. Accrued (Deferred) Revenue

Various reimbursement procedures are used for Federal awards received by the County. Consequently, timing differences between expenditures and program advancements exist at the beginning and end of the year. Generally, deferred or accrued balances caused by differences in the timing of cash advancements and expenditures will be used in the subsequent year.

