

**ONEIDA COUNTY
MALAD CITY, IDAHO**

**GENERAL PURPOSE FINANCIAL STATEMENTS
AND
SELECTED OTHER FINANCIAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 1996**



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Independent Auditor's Report

Board of County Commissioners
Oneida County
Malad City, Idaho 83252

We have audited the accompanying general purpose financial statements of Oneida County as of and for the year ended September 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Oneida County Hospital, which statements represent 100% of the assets and revenues of the Proprietary Fund as of June 30, 1996. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Proprietary Fund is based solely on the report of the other auditors.

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

The County has not maintained records for its General Fixed Assets Account Group. Because we were unable to satisfy ourselves by appropriate audit tests or by other means as a result of such incomplete records, we cannot express an opinion on the General Fixed Assets Account Group listed at \$3,100,992. Also, as discussed in Note N to the financial statements, Oneida County has not yet closed their landfill, nor have they estimated their landfill closure cost. The effect on the general purpose financial statements is not reasonably determinable.

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 and the landfill closure cost, 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, 1996, 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 & Assoc.

Condie, Stoker & Associates

December 15, 1996

Proprietary Fund Type	Account Groups			
	All Trust and Agency Funds	General	General	(Memo Only) Totals
		Fixed Assets (Unaudited)	Long-Term Debt	
Hospital 6-30-96				
90,960	82,060			1,267,967
619,729				644,511
18,724	126,425			219,056
115,957				115,957
89,663				89,663
156,211				156,211
312,254				312,254
1,468,783		2,572,883		4,041,666
		528,109		528,109
			339,065	339,065
<u>2,872,281</u>	<u>208,485</u>	<u>3,100,992</u>	<u>339,065</u>	<u>7,714,459</u>
	69,970			174,959
277,936				381,872
329,928				329,928
	127,354			127,354
1,410,000			306,126	1,716,126
			32,939	32,939
	11,161			87,158
<u>2,017,864</u>	<u>208,485</u>	<u>0</u>	<u>339,065</u>	<u>2,850,337</u>
		3,100,992		3,100,992
854,417				854,417
				308,990
				599,723
<u>854,417</u>	<u>0</u>	<u>3,100,992</u>	<u>0</u>	<u>4,864,122</u>
<u>2,872,281</u>	<u>208,485</u>	<u>3,100,992</u>	<u>339,065</u>	<u>7,714,459</u>

ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BLANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Governmental Fund Types</u>		(Memo Only) Total
	<u>General</u>	<u>Special Revenue</u>	
Revenues			
Property Taxes, Penalty & Interest	218,810	400,824	619,634
State Shared Revenue	265,139	873,755	1,138,893
Federal Revenue	41	87,869	87,910
Licenses and Permits	1,822		1,822
Charges for Services	59,654	304,894	364,548
Fines and Forfeitures	89	67,344	67,433
Miscellaneous	<u>92,188</u>	<u>21,554</u>	<u>113,742</u>
Total Revenues	637,743	1,756,240	2,393,983
Expenditures			
Salaries and Wages	245,778	614,812	860,590
Employee Benefits	75,048	195,864	270,912
Supplies	43,760	84,683	128,443
Other Services and Charges	183,728	724,626	908,354
Capital Outlay	31,263	47,636	78,898
Capital Lease Payments:			
Principal Payments	8,657	63,292	71,949
Interest Expenditures	<u>3,950</u>	<u>19,661</u>	<u>23,611</u>
Total Expenditures	<u>592,183</u>	<u>1,750,574</u>	<u>2,342,758</u>
Excess Revenues Over Expenditures	45,559	5,666	51,225
Other Financing Sources (Uses):			
Fund Transfers	2,584	(2,584)	0
Equipment Leases	<u>6,569</u>		<u>6,569</u>
Excess Revenues and Other Sources Over Expenditures and Other Uses	54,712	3,082	57,794
Fund Balance at Beginning of Year	<u>228,390</u>	<u>622,529</u>	<u>850,919</u>
Fund Balance at End of Year	<u><u>283,102</u></u>	<u><u>625,611</u></u>	<u><u>908,713</u></u>

See accompanying notes to financial statements.



Special Revenue Funds			(Memo Only) Total		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
493,044	400,824	(92,220)	698,367	619,634	(78,733)
<u>1,086,503</u>	<u>1,355,416</u>	<u>268,913</u>	<u>1,337,126</u>	<u>1,774,349</u>	<u>437,223</u>
1,579,547	1,756,240	176,693	2,035,493	2,393,983	358,490
640,233	614,812	25,421	892,749	860,590	32,159
186,247	195,864	(9,618)	253,712	270,912	(17,200)
110,428	84,683	25,745	145,255	128,443	16,812
811,425	724,626	86,798	1,037,685	908,354	129,331
<u>111,449</u>	<u>130,589</u>	<u>(19,139)</u>	<u>157,386</u>	<u>167,889</u>	<u>(10,504)</u>
<u>1,859,782</u>	<u>1,750,574</u>	<u>109,207</u>	<u>2,486,787</u>	<u>2,336,189</u>	<u>150,598</u>
(280,235)	5,666	285,900	(451,294)	57,794	509,088
<u>0</u>	<u>(2,584)</u>	<u>(2,584)</u>	<u>0</u>	<u>0</u>	<u>0</u>
(280,235)	3,082	283,316	(451,294)	57,794	509,088
<u>280,234</u>	<u>622,529</u>	<u>342,295</u>	<u>451,294</u>	<u>850,919</u>	<u>399,626</u>
<u>0</u>	<u>625,611</u>	<u>625,611</u>	<u>0</u>	<u>908,713</u>	<u>908,713</u>

ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES AND EXPENSES PROPRIETARY FUND TYPE FOR THE YEAR ENDED JUNE 30, 1996 WITH COMPARATIVE TOTALS FOR 1995

	<u>Proprietary Fund Type</u>	
	<u>Enterprise Fund (Hospital)</u>	
	<u>1996</u>	<u>1995</u>
<u>Patient Service Revenues</u>		
Daily Patient Services	3,081,072	2,640,659
Other Revenue	189,334	189,913
 Total Patient Service Revenue	 3,270,406	 2,830,572
 <u>Operating Expenses</u>		
Salaries and Wages	1,474,928	1,352,354
Employee Benefits	427,336	427,640
Professional Fees	112,547	124,501
Supplies	456,333	368,928
Purchased Services	258,894	241,592
Utilities	49,320	46,415
Repairs and Maintenance	49,225	43,224
Insurance	24,583	20,484
Travel, Dues and Education	44,014	42,583
Depreciation and Amortization	149,425	144,896
Interest	108,178	112,485
Provision for Bad Debts	93,805	14,195
Other	59,273	69,218
 Total Expenses	 3,307,861	 3,008,515
 Profit (Loss) From Operations	 (37,455)	 (177,943)
 <u>Non-Operating Gains</u>		
Unrestricted Gifts and Bequests	3,618	13
Income on Investment Whose Use is Limited Under Indenture Agreement	12,417	11,266
Other Investment Income	10,845	11,157
 Total Non-Operating Gains	 26,880	 22,436
 Expenses in Excess of Revenues and Gains	 (10,575)	 (155,507)

See accompanying notes to financial statements.



ONEIDA COUNTY

COMBINED STATEMENT OF CHANGES IN RETAINED EARNINGS PROPRIETARY FUND TYPE FOR THE YEAR ENDED JUNE 30, 1996 WITH COMPARATIVE TOTALS FOR 1995

	1996			1995		
	Donor-Restricted Funds			Donor-Restricted Funds		
	General	Specific	Plant	General	Specific	Plant
	Funds	Purpose	Replacement	Funds	Purpose	Replacement
		Funds	and		Funds	and
			Expansion			Expansion
			Funds			Funds
Balance, Beginning of Year	774,518	55,072	23,973	930,025	53,192	24,315
Additions:						
Gifts, Grants, Bequests		56,446			5,909	
Interest Income		3,079			2,737	
Transfers for Equipment		(32,947)	32,947		(1,300)	1,300
Equipment Purchases						
For General Funds		31,015			1,642	
Deductions:						
Expenses in Excess of						
Revenues and Gains	(10,575)			(155,507)		
Fund Expenditures and						
Uncollectible Pledges		(66,631)	(31,015)		(7,108)	(1,642)
Balance, End of Year	<u>763,943</u>	<u>46,034</u>	<u>25,905</u>	<u>774,518</u>	<u>55,072</u>	<u>23,973</u>

See accompanying notes to financial statements.



	Proprietary Fund Type	
	1996	1995
<u>Reconciliation of Loss from Operations to Net Cash Provided by (Used for) Operating Activities and Non-Operating Gains:</u>		
Loss from Operations	(37,455)	(177,943)
Adjustment to Reconcile Loss from Operations to Net Cash Provided by (Used for) Operating Activities and Non-Operating Gains:		
Depreciation and Amortization	149,425	144,896
Interest	108,178	112,485
County Tax Revenue	(118,616)	(142,843)
Unrestricted Gifts and Bequests	3,618	13
Changes in Assets and Liabilities:		
(Increase) Decrease in Current Assets:		
Patient Accounts Receivable, Net	(162,355)	80,087
Estimated Settlements Due from Medicare and Medicaid	36,937	(22,559)
Supplies	(17,771)	6,010
Prepaid Expenses and Other Current Assets	(34,557)	(6,611)
Increase (Decrease) in Current Liabilities:		
Accounts Payable	113,504	38,464
Salaries, Wages and Related Liabilities	20,157	18,596
Estimated Settlements Due to Medicare and Medicaid	81,572	
Net Cash Provided by (Used for) Operating Activities and Non-Operating Gains	<u>142,637</u>	<u>50,595</u>

ONEIDA COUNTY MALAD CITY, IDAHO

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Financial Reporting Entity

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

Individual Component Unit Disclosures

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

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

1. Scope of Entity

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

2. Basis of Presentation - Fund Accounting

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

GOVERNMENTAL FUNDS

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

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

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

*This fund has been closed during the past year and combined with the General Fund.



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, 1996.

FIDUCIARY FUNDS

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

ACCOUNT GROUPS

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

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

3. Basis of Accounting

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

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

Other Revenue

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

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

4. Budgetary Data

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

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



NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**4. Budgetary Data (Cont.)**

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:

<u>Fund</u>	<u>Adopted Budget</u>	<u>Amendments</u>	<u>Amended Budget</u>
General	594,187	32,818	627,005
Justice	547,691	15,220	562,911
Total Amendments	<u>1,141,878</u>	<u>48,038</u>	<u>1,189,916</u>

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

5. General Fixed Assets (Unaudited)

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

No depreciation has been provided on general fixed assets.

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

6. Total (Memo Only) Columns

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

NOTE B - CASH AND INVESTMENTS

The balance and location of cash is as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
County Controlled Funds:		
Cash on Hand	15	15
Petty Cash	275	275
U.S. Bank Sweep Investment	1,098,569	805,234
Ireland Bank Checking	<u>56,224</u>	<u>56,224</u>
Total Cash Held by County Treasurer	1,155,083	861,748
T.V. Translator Cash and Investments	<u>21,924</u>	<u>21,924</u>
Total County Controlled Funds	1,177,007	<u>883,672</u>
Oneida County Hospital	<u>90,960</u>	
Total Cash and Restricted Funds	<u>1,267,967</u>	

NOTE B - CASH AND INVESTMENTS (Cont.)

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

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

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

	<u>Carrying Amount</u>	<u>Bank Balance</u>
1) Insured (FDIC)	178,149	178,149
2) Uninsured and Uncollateralized	<u>998,859</u>	<u>705,523</u>
Total Cash and Cash Equivalents	<u>1,177,008</u> *	<u>883,672</u> *

* These amounts do not include the County Hospital.

NOTE C - ACCOUNTS RECEIVABLE

The Noxious Weed Fund has \$2,339 of delinquent weed bills uncollected at year end and the Ambulance Fund has \$49,874 of uncollected accounts which is net of \$27,430, allowance for bad debts..

NOTE D - DELINQUENT TAXES AND ASSESSMENTS RECEIVABLES

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

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

The County has assessed each resident outside the city limits a \$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 (Unaudited)

	<u>Balance 10-1-95</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9-30-96</u>
General Fund:				
Clerk, Auditor		7,944	2,000	
Assessor		185		
County Agent		510		
Parks and Recreation		3,074		
Annex Building		982		
Data Processing		1,098		
Business and Grounds		<u>17,267</u>		
Total General Fund	703,518	31,060	2,000	732,578



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

	<u>Balance</u> <u>10-1-95</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9-30-96</u>
Special Revenue Funds:				
Justice Fund	84,696	16,886		101,582
Airport	49,020			49,020
Ambulance	160,901	2,114		163,015
District Court	26,543	3,761		30,304
Fair	125,847			125,847
Road and Bridge	1,633,591	24,875		1,658,466
Solid Waste	154,896			154,896
Water Ways	20,237			20,237
Weed Control	65,047			65,047
Total Special Revenue Funds	<u>2,320,778</u>	<u>47,636</u>	<u>0</u>	<u>2,368,414</u>
Total Fixed Assets	<u>3,024,296</u>	<u>78,696</u>	<u>2,000</u>	<u>3,100,992</u>
Operating Leases		<u>202</u>		
Total Capital Outlay		<u>78,898</u>		

Capital leases of \$528,109 are included in the total General Fixed Assets.

NOTE F - WARRANTS PAYABLE

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

NOTE G - VOUCHERS PAYABLE

This account represents liabilities for goods and services rendered to the County as of September 30, 1996 evidenced by vouchers which have been approved for payment at October 9, 1996.

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	371,506
Lease Purchase:	
Minolta Fiche Reader	6,569
Payments:	
1996 Ambulance	5,707
1988 Freightliner	16,992
2 - 1994 Caterpillar Motor Graders	14,708
1989 Caterpillar Motor Grader	12,124
1992 Caterpillar	13,761
Minolta Fiche Reader	2,360
County Extension Building	6,297
Sub-Total of Payments	<u>71,949</u>
Total Long-Term Lease Obligations	306,126
Compensated Absences:	
Beginning Balance	27,911
1996 Year End Increase	<u>5,028</u>
Total Compensated Absences	32,939
Total Long-Term Debt	<u>339,065</u>



NOTE I - LEASE OBLIGATIONS**Capital Leases**

Oneida County currently has six 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. General - Clerk	
Minolta Fiche Reader	4,209
Lease by Yost Leasing, Inc.	
Collateral security: equipment purchased. Two payments remain at \$2,360.27 due November 15, interest has been imputed at 8%.	
2. Solid Waste	
1992 Caterpillar 953 Crawler/Loader	39,532
Lease by U.S. Bank.	
Collateral security: equipment purchased. One payment remains at \$42,000.00 due May 6 at 6.24% interest.	
3. County Extension Office Building	
Leased by Oneida County Soil Conservation District	13,750
Collateral security: real property. There are two annual payments remaining of \$7,500.00 each at 6.0%.	
4. 1989 Caterpillar Motor Grader	
Leased through U.S. Bank.	12,799
Collateral security: equipment purchased. This lease has one remaining payment of \$13,526.68 at 5.63% due November 15.	
5. Two 1994 Caterpillar Motor Graders	
Leased through U.S. Bank.	223,383
Collateral security: equipment purchased. Three payments remain, two annual payments at \$27,755.20 and one of \$202,000.05 at 5.48% each due annually on April 1.	
6. Ambulance District - 1995 Ford E-350 Ambulance	
Leased through U.S. Bank.	<u>12,453</u>
Collateral security: equipment purchased. Two annual payments remain of \$6,712.56 each at 5.5% interest.	
Total Lease Obligations	<u>306,126</u>

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

<u>Description</u>	<u>Initial Rate</u>	<u>-----Principal Payments-----</u>				<u>-----Principal-----</u>		
		<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>Total</u>	<u>Current</u>	<u>Long-Term</u>
1) Minolta Fiche Reader	8.000%	2,024	2,185	0	0	4,209	2,024	2,185
2) '92 Caterpillar 953 -U.S. Bank	6.240%	39,532	0	0	0	39,532	39,532	0
3) County Extension Office Bldg.	6.000%	6,675	7,075	0	0	13,750	6,675	7,075
4) '89 Caterpillar Motor Grader -U.S. Bank	5.630%	12,799	0	0	0	12,799	12,799	0
5) 2 -Caterpillar 140 Motor Graders -U.S. Bank	5.480%	15,514	16,364	191,505	0	223,383	15,514	207,869
6) '95 Ford F-350 Ambulance -U.S. Bank	5.538%	<u>6,023</u>	<u>6,430</u>	<u>0</u>	<u>0</u>	<u>12,453</u>	<u>6,023</u>	<u>6,430</u>
Total Capital Lease Obligations		<u>82,567</u>	<u>32,054</u>	<u>191,505</u>	<u>0</u>	<u>306,126</u>	<u>82,567</u>	<u>223,559</u>

Operating Leases

The County, this year, acquired two operating leases for two copiers. The future obligation for these leases is as follows:

<u>Description</u>	<u>Initial Rate</u>	<u>-----Principal Payments-----</u>					<u>Total Payments</u>	<u>Net PV of MLP</u>
		<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>		
1) Ricoh FT-4522 Copier	8.00%	2,315	2,315	2,315	2,315	2,122	11,382	9,416
2) Ricoh 4527 Copier	8.00%	<u>2,033</u>	<u>2,033</u>	<u>2,033</u>	<u>1,355</u>	<u>0</u>	<u>7,454</u>	<u>6,463</u>
Total Operating Lease Obligations		<u>4,348</u>	<u>4,348</u>	<u>4,348</u>	<u>3,670</u>	<u>2,122</u>	<u>18,836</u>	<u>15,879</u>

NOTE J - COMPENSATED ABSENCES

The County accrues vacation compensatory time and sick pay for its employees based upon length of service or days worked. Vacation days and compensatory time are payable upon termination of employment and will not exceed ten days per year plus a maximum carryover of five days per year. Sick leave accrues at the rate of one day per month to a maximum of thirty days and is not payable upon termination. Vacation pay earned and unpaid as of September 30, 1996 has been accrued; however, sick pay is not considered a vested benefit and is not accrued.

NOTE K - EMPLOYEE RETIREMENT PLAN

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

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

For the year ended June 30, 1996, the required contribution rates, as determined by PERSI, are as follows:

	<u>Employee</u>	<u>Employer</u>
General Member	6.97%	11.61%
Police/Firefighter Member	8.53%	11.85%

Oneida County contributions required and paid were \$149,635, \$137,422, and \$118,146 for the three years ended September 30, 1996, 1995, and 1994, respectively.

NOTE L - LANDFILL CLOSURE COST

State and Federal laws require the County to place a final cover on its landfill site when it stops accepting waste. In conjunction with this, GASB Statement #18 requires governments to account for landfill closure cost. Oneida County currently has no estimated closure cost projected. The County has received an extension to October 1997 to comply with landfill monitoring requirements.

NOTE M - SUBSEQUENT EVENTS

The County entered into a lease agreement with U.S. Bank for the lease of a building used by the rural Fire Department. This is a \$24,873.00 building lease for four (4) years with payments of \$7,120.94 per year beginning October 23, 1997.

ONEIDA COUNTY HOSPITAL

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 1996

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.

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

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 consist of 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 1995.

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 1994.

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 1991 bond indenture agreement at June 30, 1996, consist of cash in West One Bank corporate money market account, yielding interest of 5.2%.

NOTE 5 - PROPERTY AND EQUIPMENT

A summary of property and equipment at June 30, 1996 and 1995 follows:

	<u>1996</u>	<u>1995</u>
Land	44,448	44,448
Land Improvements	24,057	24,057
Buildings	1,343,596	1,292,399
Fixed Equipment	726,926	719,943
Major Movable Equipment	<u>766,293</u>	<u>707,049</u>
	2,905,320	2,787,896
Less Accumulated Depreciation and Amortization	<u>1,436,537</u>	<u>1,292,710</u>
Property and Equipment, Net	<u>1,468,783</u>	<u>1,495,186</u>



NOTE 6 - LONG-TERM DEBT AND CAPITAL LEASE OBLIGATION

A summary of long-term debt and capital lease obligation at June 30, 1996 and 1995 follows:

	<u>1996</u>	<u>1995</u>
Idaho Health Facilities Authority Revenue Bonds Series 1991, collateralized by a pledge of the Hospital's gross receipts (subject to certain exceptions and exclusions) and by a security interest in machinery and equipment acquired from proceeds of the Series 1991 Bonds -		
Serial bonds, payable annually from September 1, 1994 through September 1, 2004 in amounts ranging from \$65,000 to \$135,000; interest ranges from 6.00% to 7.50%	940,000	1,015,000
Term bonds payable September 1, 2007; interest at 7.75%	<u>470,000</u>	<u>470,000</u>
Total Long-Term Debt	1,410,000	1,485,000
Less current installments of long-term debt	<u>80,000</u>	<u>75,000</u>
Long-term debt, excluding current installments	<u>1,330,333</u>	<u>1,410,000</u>

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

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

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

1997	80,000
1998	85,000
1999	90,000
2000	95,000
2001	100,000
Thereafter	<u>960,000</u>
	<u>1,410,000</u>

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 1996 was \$1,474,928 of which \$1,328,130 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 1.917% or 2.225% (depending upon employee classification) of the average monthly salary for the highest consecutive 42 months. 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 7 - PENSION PLAN (Cont.)

<u>Employee Group</u>	Contribution Rates	
	at	
	<u>June 30, 1995</u>	
	<u>Employer</u>	<u>Employee</u>
General	11.61%	6.97%
Police	11.85%	8.53%
Fire (hired after October 1, 1980)	27.25%	8.53%
Fire (hired before October 1, 1980)	35.90%	11.45%
Certain employees of Higher Education	3.03%	

Total contributions to the System for 1996 amounted to \$154,196 by the Hospital and \$92,741 by members representing 11.61% and 6.98% of covered payroll, respectively. The Hospital's 1996 actuarially determined contributions comprised 0.09% of the System's fiscal 1995 employer contributions of \$173,626,061.

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, 1995. As of that date, the System's unfunded pension benefit obligation was as follows (in millions):

Total pension benefit obligation	3,834.8
Net assets available for benefits, at cost	<u>2,728.4</u>
Unfunded pension benefit obligation	<u>1,106.4</u>

Ten year historical trend data is presented as additional information in the financial statements of the System for the year ended June 30, 1995. 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.

OTHER FINANCIAL INFORMATION



Condie
Stoker &
Associates
CERTIFIED PUBLIC ACCOUNTANTS



The CPA. Never Underestimate The ValueSM

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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, 1996, and our report thereon are presented in the preceding section of this report. The other financial information presented on pages 26-48 was derived from the accounting records tested by us as part of the auditing procedures followed in our examination of the aforementioned general purpose 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 & Assoc.

Condie, Stoker & Associates

December 15, 1996

Revaluation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	TV Transmitter Fund	Waterways Fund	(Memo Only) Totals
2,343	61,742	35,863	32,042	15,244	22,264	17,399	759,834
		2,339					24,782
<u>2,281</u>	<u>7,714</u>	<u>2,957</u>	<u>5,564</u>	<u>2,255</u>	<u>2,185</u>		<u>51,310</u>
<u>4,624</u>	<u>69,456</u>	<u>41,158</u>	<u>37,606</u>	<u>17,499</u>	<u>24,449</u>	<u>17,399</u>	<u>835,926</u>
	2,784			334			75,760
	8,048			5,789		3,339	81,644
<u>1,843</u>	<u>6,870</u>	<u>2,138</u>	<u>5,743</u>	<u>2,415</u>	<u>2,140</u>		<u>52,910</u>
1,843	17,702	2,138	5,743	8,538	2,140	3,339	210,315
1,213	17,159	2,322	1,562	3,223		7,090	196,052
<u>1,568</u>	<u>34,595</u>	<u>36,698</u>	<u>30,301</u>	<u>5,738</u>	<u>22,309</u>	<u>6,970</u>	<u>429,559</u>
<u>2,781</u>	<u>51,754</u>	<u>39,020</u>	<u>31,863</u>	<u>8,961</u>	<u>22,309</u>	<u>14,060</u>	<u>625,611</u>
<u>4,624</u>	<u>69,456</u>	<u>41,158</u>	<u>37,606</u>	<u>17,499</u>	<u>24,449</u>	<u>17,399</u>	<u>835,926</u>

Revaluation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	TV Transmitter Fund	Waterways Fund	(Memo Only) Totals
25,369	1,688	23,459	52,415	23,024			400,824
5,591		5,285	7,759	6,027		7,107	873,755
							87,869
	99,498	11,172		17,811	18,113		304,894
							67,344
		65	11,675	1,822	1,239		21,554
30,960	101,186	39,981	71,848	48,683	19,352	7,107	1,756,240
	23,459			2,500			614,812
	6,956	24	18,593	216			195,864
475		7,965		1,220	3,838	89	84,683
32,517	35,569	1,367	43,893	41,210	10,514	8,334	724,626
							47,636
	13,761						63,292
	3,213						19,661
32,992	82,958	9,356	62,486	45,146	14,352	8,423	1,750,574
(2,032)	18,227	30,625	9,363	3,537	5,000	(1,316)	5,666
							(2,584)
(2,032)	18,227	30,625	9,363	3,537	5,000	(1,316)	3,082
4,813	33,526	8,395	22,500	5,424	17,308	15,376	622,529
2,781	51,753	39,020	31,863	8,961	22,309	14,060	625,611

Revaluation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	TV Transmitter Fund	Waterways Fund	(Memo Only) Totals
24,790		22,781	50,867	30,255			493,044
<u>4,132</u>	<u>89,499</u>	<u>19,121</u>	<u>6,000</u>	<u>22,962</u>	<u>26,680</u>	<u>3,626</u>	<u>1,086,503</u>
28,922	89,499	41,902	56,867	53,217	26,680	3,626	1,579,547
	23,459	13,388		2,500			640,233
	7,135	1,040	17,000				186,247
400	2,500	17,775		978	5,000	1,000	110,428
32,600	46,275	9,700	50,000	49,739	34,120	8,500	811,425
	<u>19,000</u>					<u>1,500</u>	<u>111,449</u>
<u>33,000</u>	<u>98,369</u>	<u>41,903</u>	<u>67,000</u>	<u>53,217</u>	<u>39,120</u>	<u>11,000</u>	<u>1,859,782</u>
(4,078)	(8,870)	0	(10,133)	0	(12,440)	(7,374)	(280,235)
<u>4,078</u>	<u>8,870</u>	<u>0</u>	<u>10,133</u>	<u>0</u>	<u>12,440</u>	<u>7,374</u>	<u>280,234</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

	Balance 10-01-95	Additions	Deletions	Balance 9-30-96
LIABILITIES				
Warrants Payable:				
Auditors' Trust	11,205.37	186,585.61	187,584.13	10,206.85
County Library	1,089.58	74,836.52	74,162.72	1,763.38
School District 151	360.50	14,450.01	14,420.76	389.75
Department of Transportation	14,055.80	222,578.71	223,198.84	13,435.67
Forest Fire Protection	0.00	1,273.40	1,273.40	0.00
Holbrook Cemetery	72.06	1,620.85	1,582.30	110.61
Holbrook Recreation	79.73	1,649.22	1,614.02	114.93
Malad City	4,118.55	322,156.79	321,525.13	4,750.21
Malad Valley Fire	143.71	11,434.66	11,362.44	215.93
Oneida County Hospital	865.79	100,464.94	99,878.74	1,451.99
Pleasant View Cemetery	4.33	695.33	685.17	14.49
Samaria Cemetery	14.21	1,632.99	1,567.97	79.23
School District No. 351	15,771.64	758,500.51	750,130.64	24,141.51
Sheriff Trust	2.00	6,036.20	3,903.08	2,135.12
Sidewalk Malad City	4,292.31	12,848.93	15,819.60	1,321.64
Parking Lot Malad City LID	0.00	11,041.42	3,150.30	7,891.12
Sprinkler Malad City	40.30	2,415.40	2,129.17	326.53
St. John Cemetery	76.08	3,152.99	3,193.76	35.31
State	2,367.72	35,821.55	36,603.97	1,585.30
Oneida Juvenile	100.00	400.09	500.09	0.00
Total Warrants Payable	54,659.68	1,769,596.12	1,754,286.23	69,969.57
Due to Other Taxing Units:				
Auditors Trust	44.84	345,235.89	345,199.19	81.54
County Library	6,513.45	74,836.52	75,507.83	5,842.14
Forest Fire Protection	153.08	1,273.40	1,371.38	55.10
Holbrook Cemetery	231.71	1,620.85	1,668.72	183.84
Holbrook Recreation	252.01	1,649.22	1,700.33	200.90
Malad City	29,713.94	321,601.46	325,795.68	25,519.72
Malad Valley Fire	1,010.50	11,434.66	11,341.06	1,104.10
Parking Lot Malad City LID	6,763.74	2,088.64	8,852.38	0.00
Pleasant View Cemetery	79.64	695.33	675.71	99.26
Samaria Cemetery	198.13	1,632.99	1,619.70	211.42
Forest Practice	6.14	125.54	125.54	6.14
School District No. 351	94,887.30	758,500.51	775,645.38	77,742.43
Senior Citizens	2,704.00		2,704.00	0.00
Sheriff Trust	2,958.18	9,891.29	5,962.20	6,887.27
Sidewalk Malad City	7,885.42	12,017.60	12,030.42	7,872.60
Sprinkler Malad City	1,543.56	2,415.40	2,668.82	1,290.14
St. John Cemetery	202.90	3,152.99	3,098.62	257.27
Total Due to Other Taxing Units	155,148.54	1,548,172.29	1,575,966.96	127,353.87
Deferred Revenue:				
Court Facility Trust	515.00	340.00		855.00
DU! Interlock	1,070.13	660.00		1,730.13
Oneida County Hospital	5,950.32	102,139.94	100,203.69	7,886.57
Ambulance Trust	3,650.00	208.83	3,303.36	555.47
Swimming Pool Trust	0.00			0.00
Oneida Juvenile	0.00	529.59	400.09	129.50
Veteran's Memorial Trust	65.17		60.64	4.53
Total Deferred Revenue	11,250.62	103,878.36	103,967.78	11,161.20
Total Liabilities and Deferred Revenue	221,058.84	3,421,646.77	3,434,220.97	208,484.64



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CURRENT EXPENSE FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues			
Property Taxes	205,323	218,810	13,487
Other	<u>250,623</u>	<u>418,932</u>	<u>168,309</u>
Total Revenues	455,946	637,743	181,797
Expenditures			
Clerk, Auditor, Recorder	60,671	57,493	3,177
Assessor	84,244	83,505	739
Treasurer	51,768	48,363	3,404
County Agent	35,155	33,646	1,510
Annex Building and Grounds	16,300	17,511	(1,211)
Courthouse Building and Grounds	43,470	58,712	(15,242)
County Commissioners	34,833	31,837	2,996
General Expenses	203,197	181,592	21,605
Coroner	1,779	1,062	717
Park and Recreation	59,441	44,713	14,728
Data Processing	18,798	18,348	450
Election Expenses	14,450	6,356	8,094
Emergency Services	<u>2,900</u>	<u>2,476</u>	<u>424</u>
Total Expenditures	<u>627,005</u>	<u>585,614</u>	<u>41,391</u>
Excess (Deficit) Revenues Over Expenditures	(171,059)	52,128	223,187
Other Financing Sources:			
Transfer In Health Fund	<u>0</u>	<u>2,584</u>	<u>2,584</u>
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(171,059)	54,712	225,771
Fund Balance at Beginning of Year	<u>171,059</u>	<u>228,390</u>	<u>57,331</u>
Fund Balance at End of Year	<u>0</u>	<u>283,102</u>	<u>283,102</u>

See independant auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - ROAD AND BRIDGE FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes		1,313	1,313
Other	<u>637,511</u>	<u>756,417</u>	<u>118,906</u>
Total Revenues	637,511	757,730	120,219
<u>Expenditures</u>			
Salaries	253,004	250,100	2,903
Benefits	68,650	70,567	(1,917)
Supplies	10,000	11,849	(1,849)
Utilities	9,275	6,068	3,207
Repairs	323,500	344,718	(21,218)
Miscellaneous	23,500	29,772	(6,272)
Contracted Services	3,000	3,000	0
Vehicles	52,000	38,974	13,026
Capital Outlay	<u>76,000</u>	<u>84,141</u>	<u>(8,141)</u>
Total Expenditures	<u>818,929</u>	<u>839,190</u>	<u>(20,261)</u>
Excess (Deficit) Revenues Over Expenditures	(181,418)	(81,459)	99,958
Fund Balance at Beginning of Year	<u>181,418</u>	<u>312,474</u>	<u>131,056</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>231,015</u></u>	<u><u>231,014</u></u>

See independant auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - AIRPORT FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	6,948	7,278	330
Other	<u>3.152</u>	<u>3.148</u>	<u>(4)</u>
Total Revenues	10,100	10,425	325
<u>Expenditures</u>			
Supplies	400	258	142
Utilities	4,200	3,458	742
Repairs	5,000	5,677	(677)
Miscellaneous	<u>500</u>	<u>422</u>	<u>78</u>
Total Expenditures	<u>10,100</u>	<u>9,815</u>	<u>285</u>
Excess Revenues Over Expenditures	0	610	610
Fund Balance at Beginning of Year	<u>0</u>	<u>2,246</u>	<u>2,246</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>2,857</u></u>	<u><u>2,857</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - AMBULANCE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes		206	206
Other	<u>20,000</u>	<u>37,111</u>	<u>17,111</u>
Total Revenues	20,000	37,317	17,317
<u>Expenditures</u>			
Salaries	14,000	12,490	1,510
Benefits	1,371	1,139	232
Supplies	3,300	3,581	(281)
Utilities	900	943	(43)
Repairs	1,000	565	435
Miscellaneous	3,600	2,459	1,142
Vehicles	3,400	1,236	2,164
Capital Outlay	<u>11,213</u>	<u>8,827</u>	<u>2,386</u>
Total Expenditures	<u>38,784</u>	<u>31,239</u>	<u>7,544</u>
Excess (Deficit) Revenues Over Expenditures	(18,784)	6,078	24,862
Fund Balance at Beginning of Year	<u>18,784</u>	<u>51,001</u>	<u>32,217</u>
Fund Balance at End of Year	<u>0</u>	<u>57,079</u>	<u>57,079</u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - DISTRICT COURT FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Revenues</u>			
Other	<u>23,450</u>	<u>49,650</u>	<u>26,200</u>
Total Revenues	23,450	49,650	26,200
<u>Expenditures</u>			
Travel	1,100	871	229
Supplies	9,000	11,115	(2,115)
Utilities	2,800	3,997	(1,197)
Repairs	1,500	913	587
Miscellaneous	950	305	645
Jury	3,700	1,718	1,982
Contracted Services	4,400	2,710	1,690
Capital Outlay	<u>0</u>	<u>3,761</u>	<u>(3,761)</u>
Total Expenditures	<u>23,450</u>	<u>25,390</u>	<u>(1,940)</u>
Excess Revenues Over Expenditures	0	24,260	24,260
Fund Balance at Beginning of Year	<u>0</u>	<u>14,675</u>	<u>14,675</u>
Fund Balance at End of Year	<u>0</u>	<u>38,934</u>	<u>38,934</u>

See independant auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - JUSTICE FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	322,986	230,770	(92,216)
Other	<u>224,705</u>	<u>307,826</u>	<u>83,121</u>
Total Revenues	547,691	538,596	(9,095)
<u>Expenditures</u>			
Clerk of the District Court	46,937	46,937	0
Sheriff	289,120	289,119	0
Prosecuting Attorney	32,778	32,089	689
Public Defender	12,822	12,822	0
Juvenile Detention	67,503	40,017	27,486
General	91,051	98,369	(7,318)
Jail	<u>22,700</u>	<u>43,558</u>	<u>(20,858)</u>
Total Expenditures	<u>562,911</u>	<u>562,911</u>	<u>0</u>
Excess (Deficit) Revenues Over Expenditures	(15,220)	(24,314)	(9,095)
Fund Balance at Beginning of Year	<u>15,219</u>	<u>74,436</u>	<u>59,216</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>50,121</u></u>	<u><u>50,121</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CHARITY AND INDIGENT FUND FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	34,417	35,219	802
Other	<u>5,665</u>	<u>5,831</u>	<u>166</u>
Total Revenues	40,082	41,050	968
<u>Expenditures</u>			
Medical	57,000	23,940	33,060
Indigent	<u>5,000</u>	<u>2,377</u>	<u>2,623</u>
Total Expenditures	<u>62,000</u>	<u>26,317</u>	<u>35,683</u>
Excess (Deficit) Revenues Over Expenditures	(21,918)	14,733	36,651
Fund Balance at Beginning of Year	<u>21,918</u>	<u>60,108</u>	<u>38,190</u>
Fund Balance at End of Year	<u>0</u>	<u>74,841</u>	<u>74,841</u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - REVALUATION FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes	24,790	25,369	579
Other	<u>4,132</u>	<u>5,591</u>	<u>1,459</u>
Total Revenues	28,922	30,960	2,038
Expenditures			
Travel	900	207	693
Supplies	400	475	(75)
Miscellaneous	200	250	(50)
Contracts Appraisals	<u>31,500</u>	<u>32,060</u>	<u>(560)</u>
Total Expenditures	<u>33,000</u>	<u>32,992</u>	<u>8</u>
Excess (Deficit) Revenues Over Expenditures	(4,078)	(2,032)	2,046
Fund Balance at Beginning of Year	<u>4,078</u>	<u>4,813</u>	<u>735</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>2,781</u></u>	<u><u>2,781</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - SOLID WASTE FUND FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes		1,688	1,688
Other	<u>89,499</u>	<u>99,498</u>	<u>9,999</u>
Total Revenues	89,499	101,186	11,687
<u>Expenditures</u>			
Salaries	26,084	26,183	(99)
Benefits	4,510	4,233	277
Miscellaneous	12,200	3,493	8,707
Contracted Services	32,075	32,075	0
Vehicles	4,500		4,500
Capital Outlay	<u>19,000</u>	<u>16,974</u>	<u>2,026</u>
Total Expenditures	<u>98,369</u>	<u>82,958</u>	<u>15,411</u>
Excess (Deficit) Revenues Over Expenditures	(8,870)	18,228	27,098
Fund Balance at Beginning of Year	<u>8,870</u>	<u>33,526</u>	<u>24,656</u>
Fund Balance at End of Year	<u>0</u>	<u>51,754</u>	<u>51,754</u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - NOXIOUS WEED FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	22,781	23,459	678
Other	<u>19,121</u>	<u>16,522</u>	<u>(2,599)</u>
Total Revenues	41,902	39,981	(1,921)
<u>Expenditures</u>			
Salaries	13,388		13,388
Benefits	1,040	24	1,016
Supplies	15,275	7,965	7,310
Utilities	1,850	926	924
Repairs	1,000	54	946
Miscellaneous	4,700	384	4,316
Travel	200		200
Vehicles	<u>4,450</u>	<u>3</u>	<u>4,447</u>
Total Expenditures	<u>41,903</u>	<u>9,356</u>	<u>32,547</u>
Excess Revenues Over Expenditures	0	30,625	30,626
Fund Balance at Beginning of Year	<u>0</u>	<u>8,395</u>	<u>8,395</u>
Fund Balance at End of Year	<u>0</u>	<u>39,020</u>	<u>39,021</u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - TORT FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	50,867	52,415	1,548
Other	<u>6,000</u>	<u>19,434</u>	<u>13,434</u>
Total Revenues	56,867	71,848	14,981
<u>Expenditures</u>			
Workmen Compensation Insurance	17,000	18,593	(1,593)
ICRMP Insurance	<u>50,000</u>	<u>43,893</u>	<u>6,107</u>
Total Expenditures	<u>67,000</u>	<u>62,486</u>	<u>4,515</u>
Excess (Deficit) Revenues Over Expenditures	(10,133)	9,363	19,496
Fund Balance at Beginning of Year	<u>10,133</u>	<u>22,500</u>	<u>12,367</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>31,863</u></u>	<u><u>31,863</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - FAIR FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property Taxes	30,255	23,024	(7,231)
Other	<u>22,962</u>	<u>25,659</u>	<u>2,697</u>
Total Revenues	53,217	48,683	(4,534)
Expenditures			
Salaries	2,500	2,500	0
Benefits		216	(216)
Travel	840	399	441
Supplies	978	1,220	(242)
Utilities	2,080	1,587	493
Repairs	4,250	4,227	23
Miscellaneous	5,270	4,587	683
Contracted Services	7,400	9,000	(1,600)
Community Programs	17,147	13,866	3,281
Racing	<u>12,752</u>	<u>7,544</u>	<u>5,208</u>
Total Expenditures	<u>53,217</u>	<u>45,146</u>	<u>8,071</u>
Excess Revenues Over Expenditures	0	3,537	3,537
Fund Balance at Beginning of Year	<u>0</u>	<u>5,424</u>	<u>5,424</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>8,961</u></u>	<u><u>8,961</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - TV TRANSMITTER FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	<u>26,680</u>	<u>19,352</u>	<u>(7,328)</u>
Total Revenues	26,680	19,352	(7,328)
<u>Expenditures</u>			
Supplies	5,000	3,838	1,162
Utilities	2,900	2,666	234
Contracted Services	8,000	6,795	1,205
Miscellaneous	<u>23,220</u>	<u>1,053</u>	<u>22,167</u>
Total Expenditures	<u>39,120</u>	<u>14,352</u>	<u>24,768</u>
Excess (Deficit) Revenues Over Expenditures	(12,440)	5,000	17,440
Fund Balance at Beginning of Year	<u>12,440</u>	<u>17,308</u>	<u>4,868</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>22,309</u></u>	<u><u>22,309</u></u>

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - WATERWAYS FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	<u>3,626</u>	<u>7,107</u>	<u>3,481</u>
Total Revenues	3,626	7,107	3,481
<u>Expenditures</u>			
Supplies	750	89	661
Repairs	3,700	5,784	(2,084)
Miscellaneous	4,800	2,550	2,250
Vehicles	250		250
Capital Outlay	<u>1,500</u>		<u>1,500</u>
Total Expenditures	<u>11,000</u>	<u>8,423</u>	<u>2,577</u>
Excess (Deficit) Revenues Over Expenditures	(7,374)	(1,316)	6,058
Fund Balance at Beginning of Year	<u>7,374</u>	<u>15,376</u>	<u>8,002</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>14,060</u></u>	<u><u>14,060</u></u>

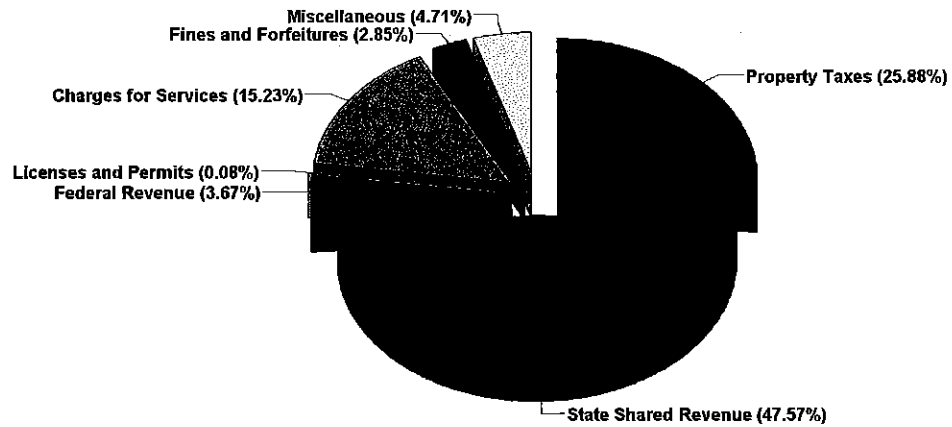
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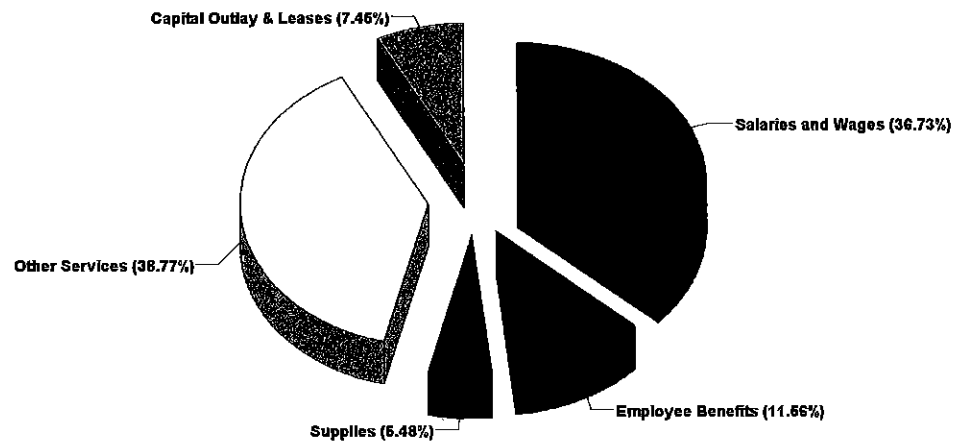
ONEIDA COUNTY

GOVERNMENTAL FUND TYPES REVENUE AND EXPENDITURE GRAPHS FOR THE YEAR ENDED SEPTEMBER 30, 1996

Revenue Pie Chart



Expenditure Pie Chart

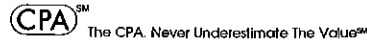


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Condie
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CERTIFIED PUBLIC ACCOUNTANTS



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited the general purpose financial statements of Oneida County of and for the year ended September 30, 1996, and have issued our report thereon dated December 15, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Oneida County 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 general purpose 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.

In planning and performing our audit of the general purpose financial statements of Oneida County, for the year ended September 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, 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 in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure 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 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 and 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 operation that we have reported to the management of Oneida County in a separate letter dated December 15, 1996.

This report is intended for the information of management, and the Board of Commissioners. However, this report is a matter of public record, and its distribution is not limited.

Condie, Stoker & Assoc

Condie, Stoker & Associates, CPA's

December 15, 1996





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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Oneida County
Malad, Idaho 83252

We have audited the general purpose financial statements of Oneida County of and for the year ended September 30, 1996, and have issued our report thereon dated December 15, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to Oneida County is the responsibility of Oneida County's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we performed tests of Oneida County's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements 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 disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of management, and the Board of Directors. However, this report is a matter of public record, and its distribution is not limited.

Condie, Stoker & Assoc.
Condie, Stoker & Associates, CPA's

December 15, 1996