

**ONEIDA COUNTY
MALAD CITY, IDAHO**

**GENERAL PURPOSE FINANCIAL STATEMENTS
AND
SELECTED OTHER FINANCIAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2002**



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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, 2002 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, 2002. 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 \$5,215,153.

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, 2002 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 12, 2002 on our consideration of Oneida County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of the audit.

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


Condie, Stoker & Associates

November 12, 2002

ONEIDA COUNTY**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2002**

	<u>Governmental Fund Type</u>	
	<u>General</u>	<u>Special Revenue</u>
Assets		
Cash and Investments (Note B & 4)	294,001	578,221
Accounts Receivable, Less Allowance for Doubtful Accounts (Note C)		20,202
Delinquent Taxes and Assessments Receivable (Note D)	22,412	54,238
Supplies and Other Current Assets		
Assets Limited as to Use (Note 3)		
Other Assets		
Property, Plant and Equipment (Notes E & 5)		
Assets Under Capital Leases (Note E)		
Amount to be Provided for Retirement of General Long-Term Debt (Note H)		
Total Assets	<u>316,413</u>	<u>652,661</u>
Liabilities		
Warrants Payable (Note F)	22,478	63,726
Vouchers Payable (Note G)	9,700	170,743
Due to Other Taxing Units		
Obligations Under Capitalized Leases (Notes I & 6)		
Landfill Closure and Postclosure Cost (Note L)		
Accrued Compensated Absences (Note J)		
Deferred Revenue (Note D)	<u>15,918</u>	<u>39,449</u>
Total Liabilities	48,096	273,918
Fund Equity		
Investment in General Fixed Assets and Capital Leases (Note E)		
Retained Earnings		
Fund Balance:		
Unreserved:		
Designated for Subsequent Years' Expenditures	95,712	143,942
Undesignated	<u>172,605</u>	<u>234,801</u>
Total Fund Equity	<u>268,317</u>	<u>378,743</u>
Total Liabilities and Fund Equity	<u>316,413</u>	<u>652,661</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 6-30-02				
173,306	110,577			1,156,106
972,188				992,390
27,952	135,945			240,547
189,648				189,648
340,784				340,784
28,923				28,923
1,042,040		3,789,279		4,831,319
		1,425,874		1,425,874
			966,483	966,483
2,774,841	246,522	5,215,153	966,483	10,172,074
	93,879			180,083
515,002				695,445
	136,050			136,050
919,477			734,501	1,653,978
			138,914	138,914
			93,068	93,068
	16,593			71,961
1,434,479	246,522	0	966,483	2,969,499
		5,215,153		5,215,153
1,340,362				1,340,362
				239,654
				407,406
1,340,362	0	5,215,153	0	7,202,575
2,774,841	246,522	5,215,153	966,483	10,172,074



ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BLANCES ALL GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED SEPTEMBER 30, 2002

	Governmental Fund Types		(Memo Only)
	General	Special Revenue	Total
Revenues			
Property Taxes, Penalty & Interest	267,765	512,684	780,449
State Shared Revenue	201,315	1,140,370	1,341,685
Federal Revenue	314,723	74,818	389,541
Licenses and Permits	20,087	6,673	26,760
Charges for Services	41,654	421,792	463,446
Fines and Forfeitures	111	53,374	53,485
Miscellaneous	57,206	62,756	119,962
Total Revenues	902,861	2,272,468	3,175,328
Expenditures			
Salaries and Wages	332,672	1,010,121	1,342,794
Employee Benefits	105,249	309,422	414,672
Supplies	32,306	236,507	268,813
Other Services and Charges	182,199	838,904	1,021,103
Capital Outlay	51,695	84,171	135,865
Capital Lease Payments:			
Principal Payments	2,746	230,598	233,343
Interest Expenditures	843	57,744	58,587
Total Expenditures	707,710	2,767,466	3,475,177
Excess (Deficit) Revenues Over Expenditures	195,150	(494,999)	(299,848)
Other Financing Sources (Uses):			
Transfer of Funds	(314,723)	314,723	0
Equipment Leases		31,665	31,665
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(119,573)	(148,611)	(268,184)
Fund Balance at Beginning of Year	387,889	527,354	915,243
Fund Balance at End of Year	268,317	378,743	647,060

See accompanying notes to financial statements.



ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2002

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues			
Property Taxes and Assessments	250,000	267,765	17,765
Other	438,021	635,096	197,075
Total Revenues	688,021	902,861	214,840
Expenditures			
Salaries and Wages	336,834	332,672	4,162
Employee Benefits	96,888	105,249	(8,362)
Supplies	32,776	32,306	470
Other Services and Charges	214,829	185,788	29,041
Capital Outlay	55,483	51,695	3,788
Total Expenditures	736,810	707,710	29,100
Excess (Deficit) Revenues Over Expenditures	(48,789)	195,150	243,939
Other Financing Sources (Uses)			
Fund Transfer	0	(314,723)	(314,723)
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(48,789)	(119,573)	(70,784)
Fund Balance at Beginning of Year	48,789	387,889	339,100
Fund Balance at End of Year	0	268,317	268,317

Special Revenue Funds			(Memo Only) Total		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
476,915	512,684	35,769	726,915	780,449	53,534
2,134,910	1,759,783	(375,127)	2,572,931	2,394,879	(178,052)
2,611,825	2,272,468	(339,358)	3,299,846	3,175,328	(124,518)
1,017,567	1,010,121	7,446	1,354,401	1,342,794	11,608
309,961	309,422	539	406,849	414,672	(7,823)
226,805	236,507	(9,702)	259,581	268,813	(9,232)
1,000,732	838,904	161,828	1,215,561	1,024,692	190,869
321,646	340,847	(19,202)	377,129	392,542	(15,413)
2,876,711	2,735,802	140,909	3,613,521	3,443,512	170,009
(264,886)	(463,334)	(198,448)	(313,675)	(268,184)	45,491
0	314,723	314,723	0	0	0
(264,886)	(148,611)	116,275	(313,675)	(268,184)	45,491
264,886	527,354	262,468	313,675	915,243	601,569
0	378,743	378,743	0	647,060	647,060

ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES AND EXPENSES PROPRIETARY FUND TYPE FOR THE YEAR ENDED JUNE 30, 2002 WITH COMPARATIVE TOTALS FOR 2001

	Enterprise Fund (Hospital)	
	<u>2002</u>	<u>2001</u>
<u>Revenue</u>		
Net Patient Services	4,506,648	4,023,851
Ad Valorem Taxes	118,520	112,776
Other Revenue	58,285	30,744
Total Revenue	4,683,453	4,167,371
<u>Operating Expenses</u>		
Salaries and Benefits	2,613,173	2,445,509
Professional Fees and Other Purchased Services	582,944	476,025
Supplies	767,178	656,871
Utilities	66,230	61,254
Repairs and Maintenance	75,085	65,230
Insurance	27,686	21,593
Travel, Dues and Education	43,881	40,706
Provision for Bad Debts	126,608	120,744
Depreciation and Amortization	197,886	202,923
Interest	70,388	83,075
Other	24,722	25,638
Total Expenses	4,595,781	4,199,568
Profit (Loss) From Operations	87,672	(32,197)
<u>Non-Operating Gains</u>		
Income on Investments	7,115	16,803
Total Non-Operating Gains	7,115	16,803
Expenses in Excess of Revenues and Gains	94,787	(15,394)

See accompanying notes to financial statements.



ONEIDA COUNTY

COMBINED STATEMENT OF CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED JUNE 30, 2002
WITH COMPARATIVE TOTALS FOR 2001

Retained Earnings, June 30, 2000	1,185,148
Excess of Revenue (Expenses)	(15,394)
Restricted Contributions Used for Property and Equipment Purchase	<u>21,268</u>
Retained Earnings, June 30, 2001	<u>1,191,022</u>
Excess of Revenue (Expenses)	94,787
Restricted Contributions Used for Property and Equipment Purchase	<u>54,553</u>
Retained Earnings, June 30, 2002	<u><u>1,340,362</u></u>

See accompanying notes to financial statements.



ONEIDA COUNTY

COMBINED STATEMENT OF CASH FLOWS PROPRIETARY FUND TYPE HOSPITAL FOR THE YEAR ENDED JUNE 30, 2002 WITH COMPARATIVE TOTALS FOR 2001

	2002	2001
<u>Cash Flows from Operating Activities and Non-Operating Gains:</u>		
Cash Received from Patients and Third-Party Payers	4,537,627	3,906,177
Cash Payments to Employees for Services	(2,594,195)	(2,567,119)
Cash Payments to Suppliers for Goods and Services	(1,776,006)	(1,267,209)
Other Operating Revenue	58,285	30,744
Net Cash Provided (Used) for Operating Activities	225,711	102,593
<u>Cash Flows from Non-Capital Financing Activities:</u>		
Cash Received from Property and Other Taxes	116,836	113,240
Interest Payments on Short Term Borrowings		(2,215)
Net Cash Provided by Non-Capital Financing Activities	116,836	111,025
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Acquisition and Construction of Capital Assets	(84,333)	(33,428)
Principal Paid on Long-term Debt	(136,115)	(128,193)
Interest Paid on Long-term Debt	(73,027)	(83,227)
Proceeds from Restricted Contributions used to Purchase Assets	54,553	21,268
Cash Transferred to Oneida County Hospital Foundation, Inc.		
Net Cash Provided by (Used for) Capital and Related Financing Activities	(238,922)	(223,580)
<u>Cash Flows from Investing Activities:</u>		
Interest on Investments	7,115	16,803
Net Cash Provided by Investing Activities	7,115	16,803
Net Increase (Decrease) in Cash and Cash Equivalents	110,740	6,841
Cash and Cash Equivalents, Beginning of Year	403,350	396,509
Cash and Cash Equivalents, End of Year	514,090	403,350
<u>Reconciliation of Cash and Cash Equivalents to the Balance Sheet</u>		
Cash and Cash Equivalents in Current Assets	173,306	50,835
Cash and Cash Equivalents in Assets Limited as to Use:		
Held by Trustee Under Indenture Agreement	340,784	352,515
Cash and Cash Equivalents, End of Year	514,090	403,350

See accompanying notes to financial statements.

	2002	2001
<u>Reconciliation Operating Income (Loss) to Net Cash Provided by (Used for)</u>		
<u>Operating Activities:</u>		
Operating Income	87,672	(32,197)
Adjustment to Reconcile Loss from Operations to Net Cash Provided by (Used for) Operating Activities:		
Depreciation and Amortization	197,886	202,923
Interest	70,388	83,075
County Tax Revenue	(118,520)	(112,776)
Changes in Assets and Liabilities:		
(Increase) Decrease in Current Assets:		
Patient Accounts Receivable, Net	263,018	(42,580)
Estimated Third-Party Payer Settlements	(105,431)	45,650
Supplies	24,995	(38,722)
Increase (Decrease) in Current Liabilities:		
Accounts Payable	(213,275)	118,830
Salaries, Wages and Related Liabilities	18,978	(121,610)
Estimated Settlements Due to Medicare and Medicaid		
Net Cash Provided by (Used for) Operating Activities and Non-Operating Gains	<u>225,711</u>	<u>102,593</u>

**ONEIDA COUNTY
MALAD CITY, IDAHO**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

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.



NOTE A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

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

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

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, 2002.

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.

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

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.

The County budget process is on the cash disbursement basis and therefore does not include capitalized lease revenue and expenditures. Therefore, budget expenditures and other revenue for the Special Revenue Funds, is \$31,665 less than GAAP basis.

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

<u>Fund</u>	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>
General	704,789	32,021	736,810
Road and Bridge	1,132,478	7,762	1,140,240
Justice	942,820	38,702	981,522
Recreation and Parks	44,991	4,165	49,155
Tort	75,658	8,589	84,247

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

5. General Fixed Assets (Unaudited)

General fixed assets have been acquired for general governmental purposes. Assets purchased are recorded as other expenditures in the governmental funds and capitalized at cost in the general fixed assets account group if the asset life is greater than two years and it's cost is greater than \$1,000. 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.



NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**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 County Treasurer can deposit funds in any national bank, state bank, trust company, federal or state savings and loan, and federal and state credit unions, located in the state and designated a depository by the supervising board. Funds are held as follows:

	Categories			Carrying Amount	Bank Balance
	1	2	3		
Cash on Hand	289			289	-
County Bank Accounts	104,703	819,445		924,148	814,789
TV Translator Bank Accounts	58,363			58,363	58,363
Hospital Bank Accounts	173,306			173,306	173,306
Total Cash and Investments	336,661	819,445	-	1,156,106	1,046,458

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.

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County does not have a formal investment policy required beyond the Idaho State Code. The County has exceeded its FDIC insured limit by \$819,445. The County does not have a custodial credit risk.

Interest Rate Risk – The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – State law 58-110 limits the investments of local governments. The county has no investment policy that would further limit its investment choices.

Concentration of Credit Risk - The County places no limit on the amount the treasurer may invest in any one issuer.

NOTE C - ACCOUNTS RECEIVABLE

The Ambulance Fund has \$12,202 of uncollected accounts which is net of \$24,404 allowance for bad debts. Also, the Noxious Weed Fund has a receivable for \$8,000 for services performed prior to year end.



NOTE D - DELINQUENT TAXES AND ASSESSMENTS RECEIVABLES

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

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

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

NOTE E - CHANGES IN GENERAL FIXED ASSETS (Unaudited)

	<u>Balance</u> <u>10-1-02</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9-30-02</u>
General Fund:				
Clerk		5,215		
Buildings and Grounds		7,670		
County Agent		2,197		
Data Processing		5,967		
Sub- Total General Funds	913,167	21,049	-	934,216
Special Revenue Funds:				
Road and Bridge		13,150		
Ambulance		7,410		
Justice Fund:				
Sheriff		3,342		
Parks and Recreation		4,570		
Revaluation		6,100		
Solid Waste		50,000		
Sub-Total Special Revenue Funds	2,770,491	84,572	-	2,855,063
Total	3,683,658	105,621	-	3,789,279

Capital leases of \$1,425,874 have not been included in the above listed General Fixed Assets.

NOTE F - WARRANTS PAYABLE

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



NOTE G - VOUCHERS PAYABLE

This account represents liabilities for goods and services rendered to the County as of September 30, 2002 evidenced by vouchers which have been approved for payment at October 14, 2002.

NOTE H - CHANGES IN LONG-TERM DEBT

Inception Date	Collateral	Origianl Cost	Interest	Remaining Payments				Loan Balance	
				Period	#	Regular	#		Balloon
<u>General Fund</u>									
Phone System									
9/30/99	Equipmen	12,769	11.16%	Monthly	22	276		0	5,470
<u>Road and Bridge</u>									
Two 1999 Caterpillar Motor Graders - Road and Bridge Fund									
3/11/98	Equipmen	348,346	5.30%	Annual	1	37,469	1	231,653	244,504
Cat 966G Loader									
11/15/99	Equipmen	165,930	5.60%	Annual	2	20,446	1	124,000	142,997
2000 Mack Truck CL713									
12/4/99	Equipmen	81,332	5.60%	Annual	2	18,086			33,345
1994 Caterpillar Grader									
06/20/01e	Equipmen	137,000	4.81%	Annual	3	30,485			83,206
2-2001 Chevrolet Pickups									
6/15/01	Equipmen	37,116	6.00%	Annual	2	10,284			18,855
<u>Ambulance Fund</u>									
Ambulance									
12/17/99	Equipmen	88,800	5.70%	Annual	3	16,238			43,466
<u>Justice Fund</u>									
4 Sheriff Vehicles - Justice Fund									
11/16/98	Automobil	103,815	6.50%	Annual	1	23,457			22,025
E911 System									
10/21/99	Equipmen	86,781	9	Annual	3	17,748			44,925
Spillman Dispatch software Module									
3/23/01	Equipmen	15,447	11.29%	Annual	2	6,073			10,358
2002 Crown Victoria Ford Car									
11/2/01	Automobil	31,665	3.55%	Annual	4	6,848			24,817
<u>Solid Waste</u>									
Pe Garbage Truck									
9/29/00	Equipmen	144,560	5.85%	Annual	2	32,948			60,533
Total Debt									734,501

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

Beginning Balance	1,007,220
New Leases	31,665
Traded in Lease Obligations	(71,051)
Total Lease Principal Payments	<u>(233,333)</u>
Total Long-Term Lease Obligations	734,501
Estimated Landfill Closure and Post closure Cost	
Beginning	114,834
Current Year Estimated Cost	<u>24,080</u>
Total Long-Term Landfill Closure and Post closure Cost	138,914
Compensated Absences	
Beginning Balance	70,273
2000 Year End Decrease	<u>22,795</u>
Total Compensated Absences	93,068
Total Long-Term Debt	<u>966,483</u>

Description	Initial Date	Initial Rate	Principal Payments					Principal		
			2,003	2,004	2,005	2,006	2,007	Total	Current	Long-Term
1) General Phone System										
-Teleconn, Inc.	09/30/99		2,819	2,651	-	-	-	5,470	2,819	2,651
2) 2 '99 140H Graders										
-FSB	03/11/99		24,510	219,994	-	-	-	244,504	24,510	219,994
3) Cat 966G Loader - FSB	11/15/99	5.600%	12,438	13,135	117,424	-	-	142,997	12,438	130,559
4) '00Mack CL713 Truck	12/14/99	5.600%	16,218	17,127	-	-	-	33,345	16,218	17,127
5) '94 Caterpillar Grader		4.879%	-	26,425	27,714	29,067	-	83,206	-	83,206
6) 2-'01 Chevrolet P/U		5.995%	-	9,153	9,702	-	-	18,855	-	18,855
7) Ambulance	12/17/99	5.700%	13,760	14,545	15,160	-	-	43,465	13,760	29,705
8) Garff Leasing-Justice-S	11/16/98	6.500%	22,025	-	-	-	-	22,025	22,025	-
9)Advanta E911 System	10/21/99	9.000%	13,705	14,938	16,282	-	-	44,925	13,705	31,220
10) Spillman Dispatch Software		11.292%	4,903	5,456	-	-	-	10,359	4,903	5,456
11) Crown Victoria - Sheriff	11/02/01	4.067%	5,838	6,076	6,323	6,580	-	24,817	5,838	18,979
12) '01 Peterbuilt & Leach Compactor	09/29/00	5.850%	29,406	31,127	-	-	-	60,533	29,406	31,127
Total Capital Lease Obligations			145,622	360,627	192,605	35,647	-	734,501	145,622	588,879

NOTE I - LEASE OBLIGATIONS

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

Operating Leases

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

Description	Initial Date	2,003	2,004	2,005	2,006	2,007	Total Payments	Net PVofMLP
1) Saving 9927 Copier	02/29/00	3,006	3,006	1,002	-	-	7,014	6,305
2) Aficio 270 Copier	01/16/00	3,120	3,120	780	-	-	7,020	6,355
3) Saving 9220 Sheriff	10/01/99	2,280	2,280	-	-	-	4,560	4,189
4) Xerox Copier	07/30/00	2,087	2,087	1,585	-	-	5,759	5,067
5)IBM AS400 Computer	9/1/2001	7,666	7,666	7,666	7,665	-	30,663	28,943
6) D6MXL Cat Road	9/30/2002	3,016	20,997	20,997	20,997	95,998	162,005	142,471
Total Operating Lease Obligations		21,175	39,156	32,030	28,662	95,998	217,021	193,330



NOTE J - COMPENSATED ABSENCES

The County accrues vacation, compensatory time, and sick pay for its employees based upon length of service or days worked. Vacation days and compensatory time are payable upon termination of employment and will not exceed ten days per year plus a maximum carryover of five days per year. Sick leave accrues at the rate of one day per month to a maximum of thirty days and is not payable upon termination. Vacation and compensatory time earned as of September 30, 2002 has been accrued; however, sick pay is not considered a vested benefit and is not accrued.

NOTE K - EMPLOYEE RETIREMENT PLAN

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

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

For the year ended June 30, 2002, the required contribution rate for general employees was 9.77% and 5.86% of covered payroll for Oneida County and its employees, respectively, and 10.01% and 7.21% for police/firefighter employees, for the Oneida County and its employees, respectively. The Oneida County contributions required and paid were \$190,399, \$145,433, and \$169,369 for the three years ended September 30, 2002, 2001, and 2000 respectively.

NOTE L - ESTIMATED LANDFILL CLOSURE AND POSTCLOSURE COST

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

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

The \$138,914 reported as landfill closure and postclosure care liability at September 30, 2002 represents the cumulative amount reported to date based on the use of 25 percent of the estimated capacity of the landfill. The government will recognize the remaining estimated cost of closure and postclosure care of \$411,086 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2002. The government expects to close the landfill in the year 2017. Actual cost may be higher because of inflation, changes in technology, or changes in regulations.

As of September 30, 2002 the government is not required by state and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care.

ONEIDA COUNTY HOSPITAL

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2002 and 2001

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

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

Basis of Presentation - The Hospital's financial statements have been presented in conformity with the American Institute of Certified Public Accountants (AICPA) Audit and Accounting Guide - Health Care Organizations and other pronouncements on investment activities, deposits with financial institutions, pensions and cash flows where guidance from the Governmental Accounting Standards Board is applicable.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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

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

Assets Limited as to Use - Assets limited as to use consist of assets held by trustee under an indenture agreement. Amounts required to meet current liabilities of the Hospital have been reclassified in the balance sheet at June 30, 2002 and 2001.

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

Net Patient Service Revenue - The Hospital has agreements with third-party payers that provide for payments to the Hospital at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party 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.

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

Ad Valorem Taxes - The Hospital received approximately 2.5 percent in 2002 and 2.5 percent in 2001 of its financial support from ad valorem taxes. These funds were used to support operations.

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



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

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

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

NOTE 2 - NET PATIENT SERVICE REVENUE

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

Medicare - The Hospital has been designated a 'critical access hospital' for purposes of inpatient (acute) and outpatient hospital reimbursement under the Medicare program. Accordingly, the Hospital is reimbursed at cost for such services. Inpatient nonacute (nursing home) and home health services are paid at prospectively determined rates. The Hospital is reimbursed for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare fiscal intermediary.

Medicaid - Inpatient services relating to the nursing home, rendered to Medicaid program beneficiaries, are reimbursed at prospectively determined rates per day of nursing care. Inpatient services related to the hospital and outpatient services (for both the hospital and nursing home) are reimbursed, under a cost reimbursement methodology based on costs as determined after submission of annual cost reports by the Hospital and audits thereof by the Medicaid fiscal intermediary.

NOTE 3 - ASSETS LIMITED AS TO USE

Assets limited as to use that are required for obligations classified as current liabilities are reported in current assets. The composition of assets limited as to use at June 30, 2002 and 2001 is set forth in the following table.

	<u>2002</u>	<u>2001</u>
Held by trustee under indenture agreement:		
Cash:	<u>352,515.00</u>	<u>340,028.00</u>

NOTE 4- BANK DEPOSITS

At June 30, 2002 and 2001, the Hospital's bank balances were either entirely insured (FDIC), or collateralized with securities held by the Idaho State Treasurer or the U.S. Bank Corporate Trust Department in the Hospital's name, except that at June 30, 2002, the general checking account balance at U.S. Bank exceeded FDIC insurance coverage by approximately \$166,000.



NOTE 5 - PROPERTY AND EQUIPMENT

A summary of property and equipment at June 30, 2002 and 2001 follows:

	<u>2,001</u>	<u>2,002</u>
Land	4,990	4,990
Land Improvements	23,598	23,598
Buildings and Improvements	2,064,034	2,064,034
Equipment	1,101,872	1,005,748
Equipment under capital lease obligations	<u>138,048</u>	<u>200,744</u>
	3,332,542	3,299,114
Less Accumulated Depreciation and Amortization	<u>2,182,547</u>	<u>1,985,222</u>
Property and Equipment, Net.	<u>1,149,995</u>	<u>1,313,892</u>

Depreciation expense for the years ended June 30, 2002 and 2001 amounted to \$192,288 and \$197,325. Accumulated amortization for equipment under capital lease obligations was \$69,024 and \$41,414 at June 30, 2002 and 2001, respectively.

NOTE 6 - LONG-TERM DEBT

A summary of long-term debt, including capital lease obligations, at June 30, 2002 and 2001, follows:

	<u>2002</u>	<u>2001</u>
Idaho Health Facilities Authority Revenue bonds, Series 1991, collateralized by a pledge of the Hospital's gross receipts (subject to certain exceptions and exclusions) and by a security interest in machinery and equipment acquired from proceeds of the Series 1991 Bonds -		
Serial bonds, payable annually from September 1, 1993 through September 1, 2004 in amounts ranging from \$65,000 to \$135,000; interest ranges from 6.00% to 7.50%	490,000	590,000
Term bonds payable September 1, 2007; interest at 7.75%	<u>470,000</u>	<u>470,000</u>
	960,000	1,060,000
Capital lease obligations, at varying rates of imputed interest from 5.3% to 12.9% collateralized by lease equipment	<u>95,592</u>	<u>123,785</u>
	1,055,592	1,183,785
Less current portion	<u>136,230</u>	<u>128,193</u>
	<u>\$919,362</u>	<u>\$1,055,592</u>

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

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



NOTE 6 - LONG-TERM DEBT (Cont.)

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

<u>Year Ending June 30,</u>	<u>Long-Term Debt</u>	<u>Capital Lease Obligations</u>
2003	120,000	30,624
2004	125,000	30,624
2005	135,000	12,760
Thereafter	470,000	0
	<u>850,000</u>	<u>74,008</u>
Less amount representing interest on Capital lease obligations		<u>4,531</u>
		<u>69,477</u>

A summary of interest cost, and investment income on borrowed funds held by the trustee under the debt indenture, during the years ended June 30, 2002 and 2001 as follows:

	<u>2002</u>	<u>2001</u>
Interest cost charged to operations	<u>65,880</u>	<u>73,663</u>
Investment income credited to nonoperating income	<u>6,571</u>	<u>15,950</u>

NOTE 7 - RETIREMENT PLAN

Oneida County Hospital Employee Retirement Plan

On March 1, 1997 the Hospital adopted a defined contribution plan covering substantially all employees meeting minimum age and service requirements. Participation in the plan is mandatory. Employee contributions of 7% of each covered employee's compensation are matched equally by the Hospital. The cost of this plan was \$103,080 and \$91,947 for the years ended June 30, 2002 and 2001.

NOTE 8 - CONCENTRATIONS OF CREDIT RISK

The Hospital grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. The mix of receivables from patients and third-party payers at June 30, 2001 and 2000 was as follows:

	<u>2002</u>	<u>2001</u>
Medicare	34%	36%
Medicaid	14%	12%
Blue Cross	16%	23%
Other third-party payors	17%	15%
Patients	<u>19%</u>	<u>14%</u>
	<u>100%</u>	<u>100%</u>

OTHER FINANCIAL INFORMATION

ONEIDA COUNTY

COMBINING BALANCE SHEET SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2002

	Road and Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Parks & Recreation Fund	Charity and Indigent Fund
Assets							
Cash and Investments	154,615	2,527	35,177	40,812	64,528	1,344	57,936
Accounts Receivable			12,202				
Delinquent Taxes Receivable		38			28,912	879	420
Total Assets	154,615	2,565	47,378	40,812	93,440	2,222	58,356
Liabilities							
Warrants Payable	22,658	155	1,686	1,068	28,559	360	83
Vouchers Payable	121,724	2,196	2,181	5,336	28,270	582	519
Deferred Revenue					21,109	649	216
Total Liabilities	144,382	2,351	3,867	6,404	77,938	1,591	817
Fund Balances							
Unreserved:							
Designated for Subsequent Years' Expenditures	10,233		20,000	10,000			45,580
Undesignated		213	23,512	24,408	15,502	632	11,959
Total Fund Balances	10,233	213	43,512	34,408	15,502	632	57,539
Total Liabilities and Fund Balances	154,615	2,565	47,378	40,812	93,440	2,222	58,356

See independent auditor's report on other financial information.

Health Fund	Reval- uation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	TV Fund	Veterans Fund	Water- ways Fund	(Memo Only) Totals
19,945	29,751	81,265	2,353 8,000	7,591	19,161	59,510	292	1,415	578,221
2,261	2,536	7,258	2,762	1,988	2,778	4,396	11		20,202
									54,238
<u>22,205</u>	<u>32,287</u>	<u>88,523</u>	<u>13,115</u>	<u>9,580</u>	<u>21,939</u>	<u>63,905</u>	<u>303</u>	<u>1,415</u>	<u>652,661</u>
329		2,730	1,347	3,331	164			1,256	63,726
	5,955	397	107		3,376			99	170,743
1,674	1,815	5,040	2,168	1,568	2,025	3,178	9		39,449
2,003	7,770	8,166	3,622	4,899	5,566	3,178	9	1,355	273,918
	24,517	10,000		4,681		58,362			143,942
20,202		70,357	9,493		16,373	2,365	294	60	234,801
20,202	24,517	80,357	9,493	4,681	16,373	60,727	294	60	378,743
<u>22,205</u>	<u>32,287</u>	<u>88,523</u>	<u>13,115</u>	<u>9,580</u>	<u>21,939</u>	<u>63,905</u>	<u>303</u>	<u>1,415</u>	<u>652,661</u>

ONEIDA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE ACTUAL - SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2002

	Road and Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Parks & Recreation Fund	Charity and Indigent Fund
Revenue							
Property Taxes		92			347,510	10,492	5,455
State Shared Revenue	970,418				116,730	2,995	1,498
Federal Revenue			5,848	16,972	50,048	1,950	
Licenses and Permits					6,673		
Charges for Services	2,994		44,002	5,897	154,817	26,687	
Fines and Forfeiture				27,895	25,479		
Miscellaneous	9,936	8,192	1,316	8,470	6,158	5,056	126
Total Revenues	983,348	8,284	51,166	59,234	707,415	47,180	7,079
Expenditures							
Salaries and Wages	329,008		11,780	10,140	571,572	19,921	
Employee Benefits	98,927		996	827	157,668	1,624	
Supplies	126,896	141	3,279	4,844	31,166	6,000	
Other Services and Charges	390,298	17,241	7,313	25,332	153,213	17,041	19,486
Capital Expenditures	20,810		7,410	4,342	40,939	4,570	
Principal Payments	134,609		13,018		45,190		
Interest Payments	39,692		3,220		8,915		
Total Expenditures	1,140,240	17,381	47,016	45,484	1,008,663	49,155	19,486
Excess (Deficit) Revenues Over Expenditures	(156,892)	(9,098)	4,150	13,750	(301,248)	(1,975)	(12,407)
Other Financing Sources (Uses):							
Transfer In From General Fund		6,000			246,223	2,000	
Lease Proceeds					31,665		
Excess (Deficit) Revenue and Other Sources Over Expenditures and Other Uses	(156,892)	(3,098)	4,150	13,750	(23,360)	25	(12,407)
Fund Balance at Beginning of Year	167,124	3,311	39,362	20,658	38,862	607	69,946
Fund Balance at End of Year	10,233	213	43,512	34,408	15,502	632	57,539

See independent auditor's report on other financial information.

Health Fund	Revaluation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	TV Fund	Veteran Fund	Waterways Fund	(Memo Only) Totals
27,205	29,974	1,596	33,247	22,960	34,072		82		512,684
7,787	8,386		9,584	6,589	9,882			6,499	1,140,370
									74,818
									6,673
		118,886	8,507		17,602	42,401			421,792
									53,374
277		2,506		13,992	5,024	1,703			62,756
35,269	38,360	122,987	51,339	43,541	66,581	44,104	82	6,499	2,272,468
2,810		40,809	17,087		2,786			4,207	1,010,121
215		10,337	2,562	35,161	593			514	309,422
	288	149	26,335		1,094	35,688		628	236,507
18,896	40,844	11,902	13,099	49,086	52,478	13,876	3,500	5,301	838,904
	6,100								84,171
		37,781							230,598
		5,916							57,744
21,921	47,232	106,894	59,083	84,247	56,950	49,564	3,500	10,650	2,767,466
13,348	(8,872)	16,094	(7,744)	(40,705)	9,630	(5,460)	(3,418)	(4,151)	(494,999)
			15,000	40,000			2,000	3,500	314,723
									31,665
13,348	(8,872)	16,094	7,256	(705)	9,630	(5,460)	(1,418)	(651)	(148,611)
6,855	33,390	64,263	2,238	5,386	6,743	66,187	1,711	711	527,354
20,202	24,518	80,357	9,493	4,681	16,373	60,727	294	60	378,743

ONEIDA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	Road and Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Parks & Recreation Fund	Charity and Indigent Fund
Revenue							
Property Taxes					347,195	5,000	
Other Revenue	1,049,762	14,000	50,000	45,000	652,703	44,155	1,500
Total Revenues	1,049,762	14,000	50,000	45,000	999,898	49,155	1,500
Expenditures							
Salaries and Wages	337,892		16,390	3,346	579,118	22,968	
Employee Benefits	98,498		2,865	826	157,668	1,821	
Supplies	133,500	400	5,300	6,500	31,355	2,100	
Other Services and Charges	406,850	17,000	16,500	32,900	152,675	18,165	50,850
Capital Expenditures	163,500		30,738	5,600	60,706	4,102	
Total Expenditures	1,140,240	17,400	71,793	49,172	981,522	49,155	50,850
Excess (Deficit) Revenues Over Expenditures	(90,478)	(3,400)	(21,793)	(4,172)	18,376	0	(49,350)
Other Financing Sources (Uses):							
Equipment Leases							
Excess (Deficit) Revenue and Other Sources Over Expenditures and Other Uses							
Fund Balance at Beginning of Year	90,478	3,400	21,793	4,172	(18,376)	0	49,350
Fund Balance at End of Year	0	0	0	0	0	0	0

See independent auditor's report on other financial information.

Health Fund	Revaluation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	TV Fund	Veteran Fund	Waterways Fund	(Memo Only) Totals
22,000	10,000			58,000	34,720				476,915
5,000	4,000	108,000	56,000	23,589	35,000	41,402		4,800	2,134,910
27,000	14,000	108,000	56,000	81,589	69,720	41,402	0	4,800	2,611,825
2,811		33,993	13,438		2,954			4,657	1,017,567
229		9,177	2,007	35,161	1,023			687	309,961
	900	1,300	32,500		1,450	10,000		1,500	226,805
25,085	43,700	13,800	10,500	49,086	69,170	85,052	3,500	5,900	1,000,732
	3,000	50,000	2,000		2,000				321,646
28,125	47,600	108,270	60,445	84,247	76,597	95,052	3,500	12,744	2,876,711
(1,125)	(33,600)	(270)	(4,445)	(2,658)	(6,877)	(53,650)	3,500	(7,944)	(264,886)
									0
1,125	33,600	270	4,445	2,658	6,877	53,650	3,500	7,944	264,886
0	0	0	0	0	0	0	0	0	0



ONEIDA COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	Balance 10-01-01	Additions	Deletions	Balance 09-30-02
ASSETS				
Cash and Time Investments:				
Auditors' Trust	67,253	300,472	343,089	24,636
County Library	971	99,214	98,699	1,486
Court Facility Trust	5,815	1,330		7,145
DUI Interlock	4,925	241		5,166
Department of Transportation	17,093	243,900	244,384	16,610
Fire District Malad	213	59,976	47,069	13,120
Holbrook Cemetery	5	1,766	1,767	4
Holbrook Recreation	6	1,826	1,827	4
Malad City	5,054	443,990	438,124	10,919
Oneida County Hospital	457	121,051	119,696	1,812
Forest Practices Admin	0	143	136	7
Forest Fire Protection	0	1,316	1,256	60
Pleasant View Cemetery	0	1,002	957	45
Samaria Cemetery	45	2,139	2,102	82
Samaria Recreation	118	5,290	5,097	310
School District No. 351	5,138	958,486	944,032	19,592
Ambulance Trust	0			0
Taylor Grazing	44	6,763	6,710	97
Sheriff Trust	1,584	845	368	2,061
Sidewalk Malad City	0	10,140	10,140	0
Sprinkler Malad City	69	3,354	3,362	62
St. John Cemetery	31	4,326	4,313	43
State	6,234	35,777	34,694	7,318
School District No. 151	0	17,962	17,962	0
Total Cash and Time Investments	115,053	2,321,307	2,325,783	110,577
Delinquent Taxes and Assessments Receivable:				
County Library	7,080	76,845	77,296	6,629
Fire District Malad	2,751	38,655	38,587	2,819
Holbrook Cemetery	120	1,320	1,285	156
Holbrook Recreation	144	1,496	1,458	181
Malad City	45,676	341,365	349,937	37,104
Forest Practices Admin	18	146	141	23
Pleasant View Cemetery	104	723	750	76
Samaria Cemetery	317	1,678	1,619	376
Samaria Recreation	816	4,374	4,210	980
Forest Fire Protection	165	1,344	1,298	211
School District No. 351	96,835	919,550	932,593	83,792
Sidewalk Malad City	5,731	6,470	9,172	3,029
Sprinkler Malad City	1,586	1,930	3,092	424
St. John Cemetery	209	2,988	3,052	145
School District No. 151	0	17,598	17,598	0
Total Receivables	161,551	1,416,481	1,442,087	135,945
Total Assets	276,604	3,737,788	3,767,870	246,522

See independent auditor's report on other financial information.

	Balance 10-01-01	Additions	Deletions	Balance 09-30-02
LIABILITIES				
Warrants Payable:				
Auditors' Trust	38,912	326,681	343,089	22,504
County Library	971	99,214	98,699	1,486
Department of Transportation	17,093	243,900	244,384	16,610
Fire District Malad	213	59,976	47,069	13,120
Holbrook Cemetery	5	1,766	1,767	4
Holbrook Recreation	6	1,826	1,827	4
Malad City	5,054	443,990	438,124	10,919
Onedia County Hospital	457	121,051	119,696	1,812
Forest Practice Admin	0	143	136	7
Pleasant View Cemetery	0	1,002	957	45
Samaria Cemetery	45	2,139	2,102	82
Samaria Recreation	118	5,290	5,097	310
School District No. 351	5,138	958,486	944,032	19,592
Sheriff Trust	1	374	368	7
Sidewalk Malad City	0	10,140	10,140	0
Forest Fire Protection	0	1,316	1,256	60
Sprinkler Malad City	69	3,354	3,362	62
St. John Cemetery	31	4,326	4,313	43
State	6,234	35,672	34,694	7,213
School District No. 151	0	17,962	17,962	0
Total Warrants Payable	74,346	2,338,606	2,319,073	93,879
Due to Other Taxing Units:				
County Library	7,080	76,845	77,296	6,629
Fire District Malad	2,751	38,655	38,587	2,819
Holbrook Cemetery	120	1,320	1,285	156
Holbrook Recreation	144	1,496	1,458	181
Malad City	45,676	443,990	452,562	37,104
Forest Fire Protection	165	1,344	1,298	211
Pleasant View Cemetery	104	1,002	1,029	76
Samaria Cemetery	317	1,678	1,619	376
Samaria Recreation	816	4,374	4,210	980
Forest Practice Admin	18	146	141	23
School District No. 351	96,835	958,486	971,529	83,792
Sidewalk Malad City	5,731	6,470	9,172	3,029
Sprinkler Malad City	1,586	1,930	3,092	424
St. John Cemetery	209	2,988	3,052	145
State	0	35,777	35,672	105
Total Due to Other Taxing Units	161,551	1,576,500	1,602,001	136,050
Deferred Revenue:				
Court Facility Trust	5,815	1,330		7,145
DUI Interlock	4,925	241		5,166
Sheriff Trust	1,582	845	374	2,054
Taylor Grazing	44	6,763	6,710	97
Auditors' Trust	28,341	300,472	326,681	2,132
Total Deferred Revenue	40,707	309,651	333,765	16,593
Total Liabilities and Deferred Revenue	276,604	4,224,757	4,254,839	246,522

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CURRENT EXPENSE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2002

	Budget	Actual	Over (Under) Budget
Revenues			
Property Taxes	250,000	267,765	17,765
Other	438,021	320,373	(117,648)
Total Revenues	688,021	588,138	(99,883)
Expenditures			
Clerk, Auditor, Recorder	76,120	72,696	3,424
Assessor	128,371	128,120	251
Treasurer	67,817	64,501	3,316
County Agent	45,229	44,253	975
Annex Building and Grounds	14,150	12,974	1,176
Courthouse Building and Grounds	92,565	92,565	0
County Commissioners	38,613	38,613	0
General Expenses	204,198	187,310	16,887
Coroner	2,728	2,728	0
Data Processing	48,698	48,698	0
Election Expenses	11,976	11,976	0
Emergency Services	6,346	3,276	3,070
Total Expenditures	736,810	707,710	29,100
Excess (Deficit) Revenues Over Expenditures	(48,789)	(119,573)	(70,784)
Other Financing Sources and (Uses):			
Equipment Leases			0
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(48,789)	(119,573)	(70,784)
Fund Balance at Beginning of Year	48,789	387,889	339,100
Fund Balance at End of Year	0	268,317	268,317

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - ROAD AND BRIDGE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	1,049,762	983,348	(66,414)
Total Revenues	1,049,762	983,348	(66,414)
<u>Expenditures</u>			
Salaries	337,892	329,008	8,884
Benefits	98,498	98,927	(429)
Supplies	18,500	18,395	105
Utilities	11,350	10,910	440
Repairs	55,000	63,411	(8,411)
Miscellaneous	62,000	53,046	8,954
Contracted Services	3,500	3,500	0
Vehicles	65,000	66,452	(1,452)
Chemicals	65,000	55,745	9,255
Road Improvements	260,000	245,734	14,266
Capital Outlay:			
Signs	5,500	1,821	3,679
Culverts	7,000	5,905	1,095
Equipment and Buildings	151,000	187,385	36,385
Total Expenditures	1,140,240	1,140,240	0
Excess (Deficit) Revenues Over Expenditures	(90,478)	(156,892)	(66,414)
Fund Balance at Beginning of Year	90,478	167,124	76,646
Fund Balance at End of Year	0	10,233	10,233

See independent 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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes		92	92
Other	<u>14,000</u>	<u>8,192</u>	<u>(5,808)</u>
Total Revenues	14,000	8,284	(5,716)
<u>Expenditures</u>			
Supplies	400	141	259
Utilities	4,600	4,345	255
Aviation Fuel	8,000	10,412	(2,412)
Repairs	3,500	2,367	1,133
Miscellaneous	<u>900</u>	<u>116</u>	<u>784</u>
Total Expenditures	<u>17,400</u>	<u>17,381</u>	<u>19</u>
Excess Revenues Over Expenditures	(3,400)	(9,098)	(5,698)
Other Financing Sources and (Uses)			
General Fund Transfer In	<u>0</u>	<u>6,000</u>	<u>6,000</u>
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(3,400)	(3,098)	302
Fund Balance at Beginning of Year	<u>3,400</u>	<u>3,311</u>	<u>(89)</u>
Fund Balance at End of Year	<u>0</u>	<u>213</u>	<u>213</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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	50,000	51,166	1,166
Total Revenues	50,000	51,166	1,166
<u>Expenditures</u>			
Salaries	16,390	11,780	4,610
Benefits	2,865	996	1,869
Supplies	3,300	2,407	893
Utilities	2,100	1,083	1,017
Repairs	1,000	36	964
Miscellaneous	5,000	4,385	615
Education	7,000	1,596	5,404
Vehicles	3,400	1,085	2,315
Capital Outlay	30,738	23,648	7,090
Total Expenditures	71,793	47,016	24,777
Excess (Deficit) Revenues Over Expenditures	(21,793)	4,150	25,943
Fund Balance at Beginning of Year	21,793	39,362	17,569
Fund Balance at End of Year	0	43,512	43,512

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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Revenues</u>			
Other	45,000	59,234	14,233
Total Revenues	45,000	59,234	14,233
<u>Expenditures</u>			
Salaries	3,346	10,140	(6,794)
Benefits	826	827	0
Travel	2,450	452	1,998
Supplies	11,500	8,920	2,580
Utilities	1,400	1,318	82
Repairs	1,500	342	1,158
Miscellaneous	8,700	6,029	2,671
Jury	3,850	1,499	2,351
Contracted Services	10,000	11,615	(1,615)
Capital Outlay	5,600	4,342	1,258
Total Expenditures	49,172	45,484	3,689
Excess (Deficit) Revenues Over Expenditures	(4,172)	13,750	17,922
Fund Balance at Beginning of Year	4,172	20,658	16,486
Fund Balance at End of Year	0	34,408	34,408

See independent 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, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	347,195	347,510	315
Other	652,703	359,905	(292,798)
Total Revenues	999,898	707,415	(292,482)
<u>Expenditures</u>			
Clerk of the District Court	83,272	83,272	1
Sheriff	475,341	474,428	913
Prosecuting Attorney	74,291	73,384	908
Public Defender	25,200	22,200	3,000
Juvenile Detention	100,157	99,543	615
General	160,668	161,581	(913)
Jail	62,592	62,592	0
Total Expenditures	981,522	976,999	4,523
Excess (Deficit) Revenues Over Expenditures	18,376	(269,583)	(287,959)
Other Financing Sources and (Uses)			
General Fund Transfer In	0	246,223	246,223
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	18,376	(23,360)	(41,736)
Fund Balance at Beginning of Year	(18,376)	38,862	57,238
Fund Balance at End of Year	0	15,502	15,502

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - PARKS AND RECREATION FUND FOR THE YEAR ENDED SEPTEMBER 30, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
	5,000	10,492	5,492
Other	44,155	36,689	(7,467)
Total Revenues	49,155	47,180	(1,975)
<u>Expenditures</u>			
Salaries	22,968	19,921	3,047
Benefits	1,821	1,624	197
Supplies	2,100	6,000	(3,900)
Utilities	7,050	6,476	574
Repairs	500	1,670	(1,170)
Advertising	250	153	97
Oneida Recreation Baseball	1,200	1,200	0
Miscellaneous	9,165	7,542	1,623
Capital Outlay	4,102	4,570	(468)
Total Expenditures	49,155	49,155	0
Excess (Deficit) Revenues Over Expenditures	0	(1,975)	(1,975)
Other Financing Sources and (Uses)			
General Fund Transfer In	0	2,000	2,000
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	0	25	25
Fund Balance at Beginning of Year	0	607	607
Fund Balance at End of Year	0	632	632

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, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes		5,455	5,455
Other	1,500	1,623	123
Total Revenues	1,500	7,079	5,579
<u>Expenditures</u>			
Medical	47,000	16,905	30,095
Indigent	3,850	2,581	1,269
Total Expenditures	50,850	19,486	31,364
Excess (Deficit) Revenues Over Expenditures	(49,350)	(12,407)	36,943
Fund Balance at Beginning of Year	49,350	69,946	20,596
Fund Balance at End of Year	0	57,539	57,539

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - HEALTH FUND FOR THE YEAR ENDED SEPTEMBER 30, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	22,000	27,205	5,205
Other	5,000	8,064	3,064
Total Revenues	27,000	35,269	8,269
<u>Expenditures</u>			
Salaries	2,811	2,810	0
Benefits	229	215	14
Contracted Services	24,885	18,664	6,221
Veteran Expenses	200	232	(32)
Total Expenditures	28,125	21,921	6,203
Excess (Deficit) Revenues Over Expenditures	(1,125)	13,348	14,472
Fund Balance at Beginning of Year	1,125	6,855	5,730
Fund Balance at End of Year	0	20,202	20,202

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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	10,000	29,974	19,974
Other	4,000	8,386	4,386
Total Revenues	14,000	38,360	24,360
<u>Expenditures</u>			
Travel	1,300	109	1,191
Supplies	900	288	612
Miscellaneous	400	1,562	(1,162)
Contracts Appraisals	42,000	39,173	2,827
Capital Outlay	3,000	6,100	(3,100)
Total Expenditures	47,600	47,232	368
Excess (Deficit) Revenues Over Expenditures	(33,600)	(8,873)	24,727
Fund Balance at Beginning of Year	33,600	33,390	(210)
Fund Balance at End of Year	0	24,517	24,517

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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	108,000	122,987	14,987
Total Revenues	108,000	122,987	14,987
<u>Expenditures</u>			
Salaries	37,314	44,603	(7,288)
Benefits	5,856	6,543	(687)
Supplies	300	149	151
Miscellaneous	1,500	2,705	(1,205)
Contracted Services	2,300	6,794	(4,494)
Vehicles	11,000	2,403	8,597
Capital Outlay	50,000	43,698	6,302
Total Expenditures	108,270	106,894	1,376
Excess (Deficit) Revenues Over Expenditures	(270)	16,094	16,363
Fund Balance at Beginning of Year	270	64,263	63,994
Fund Balance at End of Year	0	80,357	80,357

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, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property Taxes		33,247	33,247
Other	56,000	18,092	(37,908)
Total Revenues	56,000	51,339	(4,661)
Expenditures			
Salaries	13,438	17,087	(3,649)
Benefits	2,007	2,562	(555)
Travel	1,000	616	384
Supplies	900	308	592
Repairs	2,500	786	1,714
Utilities	1,900	2,691	(791)
Miscellaneous	1,000	2,880	(1,880)
Vehicles	5,700	3,237	2,463
Spraying	0	4,060	(4,060)
Chemicals	30,000	24,855	5,145
Capital Outlay	2,000		2,000
Total Expenditures	60,445	59,083	1,362
Excess Revenues Over Expenditures	(4,445)	(7,744)	(3,299)
Other Financing Sources and (Uses)			
General Fund Transfer In	0	15,000	15,000
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(4,445)	7,256	11,701
Fund Balance at Beginning of Year	4,445	2,238	(2,208)
Fund Balance at End of Year	0	9,493	9,493

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, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	58,000	22,960	(35,040)
Other	23,589	20,581	(3,007)
Total Revenues	81,589	43,541	(38,047)
<u>Expenditures</u>			
Workmen Compensation Insurance	35,161	35,161	0
ICRMP Insurance	47,428	47,428	0
Capital Defense Fund	1,658	1,658	0
Total Expenditures	84,247	84,247	0
Excess (Deficit) Revenues Over Expenditures	(2,658)	(40,705)	(38,047)
Other Financing Sources and (Uses)			
General Fund Transfer In	0	40,000	40,000
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(2,658)	(705)	1,953
Fund Balance at Beginning of Year	2,658	5,386	2,728
Fund Balance at End of Year	0	4,681	4,681

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, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property Taxes	34,720	34,072	(648)
Other	35,000	32,508	(2,492)
Total Revenues	69,720	66,581	(3,140)
Expenditures			
Salaries	2,954	2,786	168
Benefits	1,023	593	430
Travel	2,000		2,000
Supplies	1,450	1,094	356
Utilities	3,540	3,127	413
Repairs	11,100	3,021	8,079
Advertising	4,000	3,510	490
Fair Premimums and Awards	8,000	3,611	4,389
Miscellaneous	9,430	11,350	(1,920)
Contracted Services	11,000	13,700	(2,700)
Rodeo Program	11,000	6,900	4,100
Racing	11,100	7,258	3,842
Total Expenditures	76,597	56,950	19,647
Excess Revenues Over Expenditures	(6,877)	9,630	16,507
Fund Balance at Beginning of Year	6,877	6,743	(134)
Fund Balance at End of Year	0	16,373	16,373

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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	41,402	44,104	2,702
Total Revenues	41,402	44,104	2,702
<u>Expenditures</u>			
Supplies	10,000	35,688	(25,688)
Utilities	4,400	3,177	1,223
Contracted Services	12,000	8,400	3,600
Miscellaneous	68,652	2,300	66,352
Total Expenditures	95,052	49,564	45,488
Excess (Deficit) Revenues Over Expenditures	(53,650)	(5,460)	48,190
Fund Balance at Beginning of Year	53,650	66,187	12,537
Fund Balance at End of Year	0	60,727	60,727

ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - VETERAN FUND FOR THE YEAR ENDED SEPTEMBER 30, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property Taxes		82	82
Total Revenues	0	82	82
Expenditures			
Veteran Building Expenses	3,500	3,500	0
Total Expenditures	3,500	3,500	0
Excess (Deficit) Revenues Over Expenditures	3,500	(3,418)	82
Other Financing Sources and (Uses)			
General Fund Transfer In	0	2,000	2,000
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	3,500	(1,418)	2,082
Fund Balance at Beginning of Year	3,500	1,711	(1,789)
Fund Balance at End of Year	0	294	294

See independent auditor's report on other financial information.



ONEIDA COUNTY

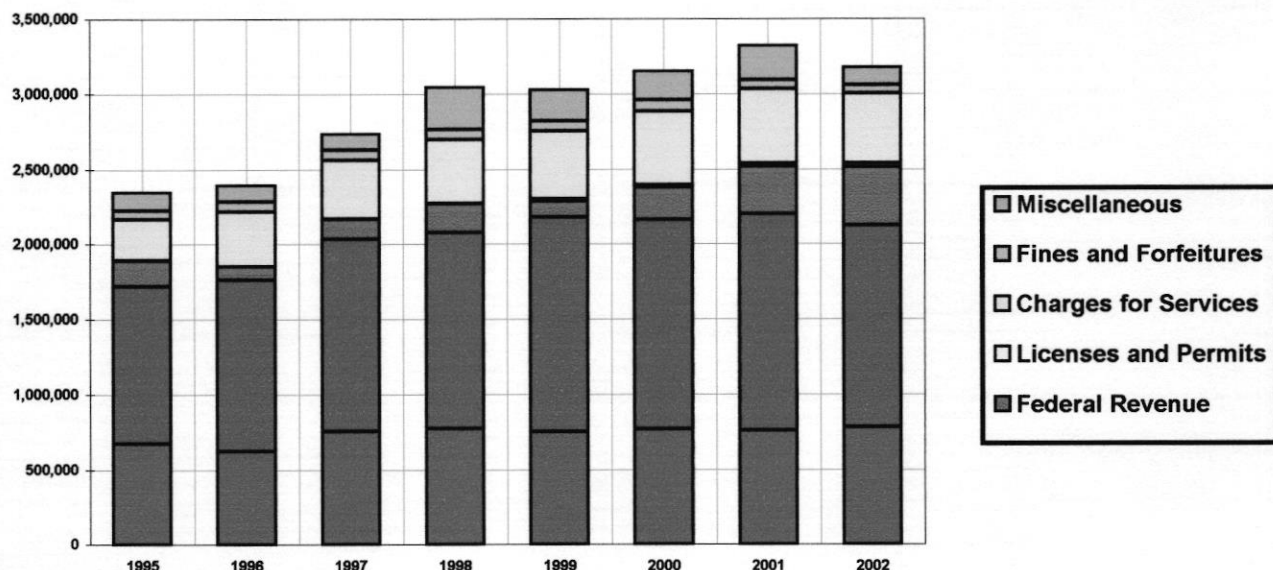
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - WATERWAYS FUND FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	4,800	6,499	1,700
Total Revenues	4,800	6,499	1,700
<u>Expenditures</u>			
Salaries	4,657	4,207	449
Benefits	687	514	173
Repairs	3,400	2,074	1,326
Miscellaneous	2,500	3,227	(727)
Vehicles	1,500	628	872
Total Expenditures	12,744	10,650	2,093
Excess (Deficit) Revenues Over Expenditures	(7,944)	(4,151)	3,793
Other Financing Sources and (Uses)			
General Fund Transfer In	0	3,500	3,500
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(7,944)	(651)	7,293
Fund Balance at Beginning of Year	7,944	711	(7,233)
Fund Balance at End of Year	0	60	60

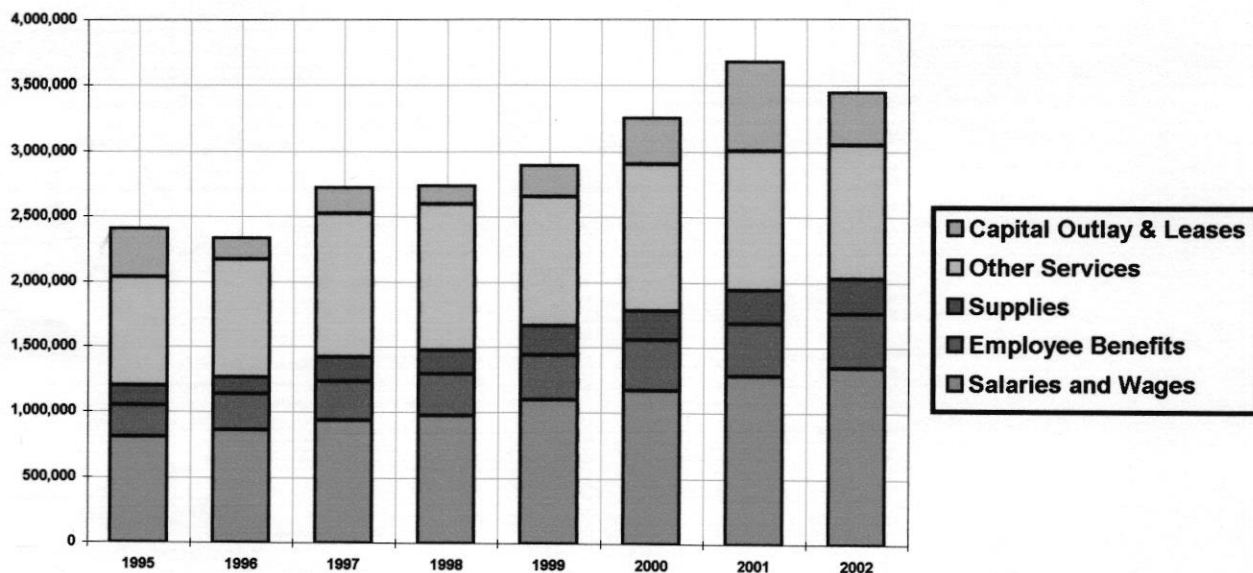
ONEIDA COUNTY

GOVERNMENTAL FUND TYPES REVENUE AND EXPENDITURE GRAPHS EIGHT YEAR COMPARISON

Revenue Stacked Bar Chart



Expenditure Stacked Bar Chart



See independent auditor's report on other financial information.





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

Board of County Commissioners
Oneida County
Malad City, ID 83252

We have audited the financial statements of Oneida County, as of and for the year ended September 30, 2002 and have issued our report thereon dated November 12, 2002. We conducted our audit in accordance with generally accepted auditing standards accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 \$4,888,305.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Oneida County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition which the design or operation of one or more of the internal control components does not reduce to a relatively low level risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control structure that we have reported to management of Oneida County in a separate letter dated November 12, 2002.

This report is intended solely for the information of the County Commissioners, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Condie, Stoker & Associates

November 12, 2002



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Management Letter

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

In planning and performing our audit of the general purpose financial statements of Oneida County for the year ended September 30, 2002 we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. However, we noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect Oneida County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Clerk Auditor-Recorder

Cash receipts in the clerk auditor-recorder office are deposited in the office's checking account monthly basis. Undeposited funds sometimes are as high as \$1,500. We recommend a more frequent deposit schedule, weekly or at least semi monthly.

Fair

Internal control concerning gate sales is weak. We recommend the sale of sequentially numbered tickets that can be reconciled to cash received. Other methods could be used but currently there are not safeguards over the receipting of gate sales. Also, it was noted that cash receipts were held in the Fair's bank accounts for the entire year and not turned over to the County treasurer. Money received should be turned over via a Fair bank account check to the treasurer on a monthly basis. Further, the Fair has three bank accounts. We recommend closing one of the racing commission accounts.

Grants

In reviewing grants, it was noted that some grant revenues were misclassified. The policy as to posting these transactions should be reviewed to provide proper classification.

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

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

Sincerely,

Condie, Stoker & Associates

November 12, 2002

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