

**ONEIDA COUNTY
MALAD CITY, IDAHO**

**GENERAL PURPOSE FINANCIAL STATEMENTS
AND
SELECTED OTHER FINANCIAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2003**



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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, 2003 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, 2003. 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 \$5,118,307.

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, 2003 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, 2003 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, 2003

ONEIDA COUNTY

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS SEPTEMBER 30, 2003

	<u>Governmental Fund Type</u>	
	<u>General</u>	<u>Special Revenue</u>
Assets		
Cash and Investments (Note B & 4)	252,167	538,914
Accounts Receivable, Less Allowance for Doubtful Accounts (Note C)		36,653
Delinquent Taxes and Assessments Receivable (Note D)	22,655	64,136
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>274,822</u>	<u>639,704</u>
Liabilities		
Warrants Payable (Note F)	18,852	92,035
Vouchers Payable (Note G)	14,715	64,317
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>21,107</u>	<u>60,740</u>
Total Liabilities	54,674	217,093
Fund Equity		
Investment in General Fixed Assets and Capital Leases (Note E)		
Retained Earnings		
Fund Balance:		
Unreserved:		
Designated for Subsequent Years' Expenditures	220,148	243,955
Undesignated		<u>178,656</u>
Total Fund Equity	<u>220,148</u>	<u>422,611</u>
Total Liabilities and Fund Equity	<u>274,822</u>	<u>639,704</u>

See accompanying notes to financial statements.

Proprietary Fund Type	Account Groups			
	All Trust and Agency Funds	General	General	(Memo Only) Totals
		Fixed Assets (Unaudited)	Long-Term Debt	
Enterprise				
Hospital				
6/30/03				
233,271	109,713			1,134,066
983,965				1,020,618
26,418	152,473			265,682
217,602				217,602
356,581				356,581
23,325				23,325
1,171,716		3,834,624		5,006,340
		1,283,683		1,283,683
			832,736	832,736
3,012,878	262,186	5,118,307	832,736	10,140,633
	68,989			179,876
597,052				676,084
	152,473			152,473
852,644			575,021	1,427,665
			163,380	163,380
			94,335	94,335
	40,724			122,571
1,449,696	262,186	0	832,736	2,816,384
		5,118,307		5,118,307
1,563,182				1,563,182
				464,103
				178,656
1,563,182	0	5,118,307	0	7,324,248
3,012,878	262,186	5,118,307	832,736	10,140,632

ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BLANCES ALL GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED SEPTEMBER 30, 2003

	Governmental Fund Types		(Memo Only)
	General	Special Revenue	Total
Revenues			
Property Taxes, Penalty & Interest	219,817	549,158	768,975
State Shared Revenue	209,478	1,137,853	1,347,331
Federal Revenue	361,308	135,829	497,137
Licenses and Permits	32,614	8,796	41,410
Charges for Services	48,871	489,111	537,982
Fines and Forfeitures	373	61,812	62,185
Miscellaneous	29,082	146,645	175,727
Total Revenues	901,543	2,529,204	3,430,747
Expenditures			
Salaries and Wages	360,707	1,065,576	1,426,283
Employee Benefits	115,232	331,338	446,570
Supplies	29,169	223,973	253,142
Other Services and Charges	168,941	807,075	976,016
Capital Outlay	15,049	115,051	130,100
Capital Lease Payments:			
Principal Payments	2,845	186,714	189,559
Interest Expenditures	468	41,669	42,136
Total Expenditures	692,411	2,771,395	3,463,806
Excess (Deficit) Revenues Over Expenditures	209,132	(242,191)	(33,059)
Other Financing Sources (Uses):			
Transfer of Funds	(257,300)	257,300	0
Equipment Leases		30,077	30,077
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(48,168)	45,186	(2,982)
Fund Balance at Beginning of Year	268,317	377,425	645,742
Fund Balance at End of Year	220,148	422,611	642,759

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, 2003

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Property Taxes and Assessments	221,120	219,817	(1,303)
Other	406,912	681,726	274,814
Total Revenues	628,032	901,543	273,511
<u>Expenditures</u>			
Salaries and Wages	336,721	360,707	(23,985)
Employee Benefits	101,497	115,232	(13,735)
Supplies	35,637	29,169	6,468
Other Services and Charges	225,388	168,941	56,447
Capital Outlay	24,500	18,362	6,138
Total Expenditures	723,744	692,411	31,333
Excess (Deficit) Revenues Over Expenditures	(95,712)	209,132	304,844
Other Financing Sources (Uses)			
Fund Transfer	0	(257,300)	(257,300)
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(95,712)	(48,168)	47,544
Fund Balance at Beginning of Year	95,712	268,317	172,605
Fund Balance at End of Year	0	220,148	220,148

See accompanying notes to financial statements.

Special Revenue Funds			(Memo Only) Total		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
557,281	549,158	(8,123)	778,401	768,975	(9,426)
2,293,065	1,980,046	(313,019)	2,699,977	2,661,772	(38,206)
2,850,346	2,529,204	(321,142)	3,478,378	3,430,747	(47,631)
1,084,287	1,065,576	18,711	1,421,009	1,426,283	(5,274)
340,855	331,338	9,517	442,352	446,570	(4,218)
256,655	223,973	32,682	292,292	253,142	39,150
1,055,858	807,075	248,783	1,281,246	976,016	305,230
346,494	313,356	33,138	370,994	331,718	39,276
3,084,149	2,741,318	342,830	3,807,893	3,433,729	374,164
(233,803)	(212,114)	21,689	(329,515)	(2,982)	326,533
28,615	257,300	228,685	28,615	0	(28,615)
(205,188)	45,186	250,374	(300,900)	(2,982)	297,917
205,188	377,425	172,237	300,900	645,742	344,842
0	422,611	422,611	0	642,759	642,759

ONEIDA COUNTY

COMBINED STATEMENT OF REVENUES AND EXPENSES PROPRIETARY FUND TYPE FOR THE YEAR ENDED JUNE 30, 2003 WITH COMPARATIVE TOTALS FOR 2002

	Enterprise Fund (Hospital)	
	<u>2003</u>	<u>2002</u>
<u>Revenue</u>		
Net Patient Services	5,101,791	4,506,648
Ad Valorem Taxes	114,650	118,520
Other Revenue	49,093	58,285
 Total Revenue	 5,265,534	 4,683,453
 <u>Operating Expenses</u>		
Salaries and Benefits	2,863,885	2,613,173
Professional Fees and Other Purchased Services	750,773	582,944
Supplies	786,956	767,178
Utilities	70,830	66,230
Repairs and Maintenance	75,724	75,085
Insurance	39,954	27,686
Travel, Dues and Education	58,519	43,881
Provision for Bad Debts	103,855	126,608
Depreciation and Amortization	214,822	197,886
Interest	64,640	70,388
Other	39,077	24,722
 Total Expenses	 5,069,035	 4,595,781
 Profit (Loss) From Operations	 196,499	 87,672
 <u>Non-Operating Gains</u>		
Income on Investments	3,515	7,115
 Total Non-Operating Gains	 3,515	 7,115
 Expenses in Excess of Revenues and Gains	 200,014	 94,787

See accompanying notes to financial statements.



ONEIDA COUNTY

**COMBINED STATEMENT OF CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED JUNE 30, 2003
WITH COMPARATIVE TOTALS FOR 2002**

Retained Earnings, June 30, 2001	1,191,022
Excess of Revenue over (Expenses)	94,787
Restricted Contributions Used for Property and Equipment Purchase	<u>54,553</u>
Retained Earnings, June 30, 2002	<u>1,340,362</u>
Excess of Revenue over (Expenses)	200,014
Restricted Contributions Used for Property and Equipment Purchase	<u>22,806</u>
Retained Earnings, June 30, 2003	<u><u>1,563,182</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, 2003 WITH COMPARATIVE TOTALS FOR 2002

	2003	2002
<u>Cash Flows from Operating Activities and Non-Operating Gains:</u>		
Cash Received from Patients and Third-Party Payers	4,986,159	4,537,627
Cash Payments to Employees for Services	(2,882,275)	(2,594,195)
Cash Payments to Suppliers for Goods and Services	(1,746,427)	(1,776,006)
Other Operating Revenue	49,093	58,285
Net Cash Provided (Used) for Operating Activities	406,550	225,711
<u>Cash Flows from Non-Capital Financing Activities:</u>		
Cash Received from Property and Other Taxes	116,836	116,836
Interest Payments on Short Term Borrowings	(1,061)	
Net Cash Provided by Non-Capital Financing Activities	115,775	116,836
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Acquisition and Construction of Capital Assets	(245,325)	(84,333)
Principal Paid on Long-term Debt	(160,408)	(136,115)
Interest Paid on Long-term Debt	(66,499)	(73,027)
Proceeds from Restricted Contributions used to Purchase Assets	22,806	54,553
Net Cash Provided by (Used for) Capital and Related Financing Activities	(449,426)	(238,922)
<u>Cash Flows from Investing Activities:</u>		
Interest on Investments	3,515	7,115
Net Cash Provided by Investing Activities	3,515	7,115
Net Increase (Decrease) in Cash and Cash Equivalents	76,414	110,740
Cash and Cash Equivalents, Beginning of Year		403,350
Cash and Cash Equivalents, End of Year	76,414	514,090
<u>Reconciliation of Cash and Cash Equivalents to the Balance Sheet</u>		
Cash and Cash Equivalents in Current Assets	233,271	173,306
Cash and Cash Equivalents in Assets Limited as to Use:		
Held by Trustee Under Indenture Agreement	356,581	340,784
Cash and Cash Equivalents, End of Year	589,852	514,090

See accompanying notes to financial statements.

	2003	2002
<u>Reconciliation Operating Income (Loss) to Net Cash Provided by (Used for)</u>		
<u>Operating Activities:</u>		
Operating Income	196,499	87,672
Adjustment to Reconcile Loss from Operations to Net Cash Provided by (Used for) Operating Activities:		
Depreciation and Amortization	214,822	197,886
Interest	64,640	70,388
County Tax Revenue	(114,650)	(118,520)
Changes in Assets and Liabilities:		
(Increase) Decrease in Current Assets:		
Patient Accounts Receivable, Net	(188,915)	263,018
Estimated Third-Party Payer Settlements	177,138	(105,431)
Supplies	(27,954)	24,995
Increase (Decrease) in Current Liabilities:		
Accounts Payable	103,360	(213,275)
Salaries, Wages and Related Liabilities	(18,390)	18,978
Estimated Settlements Due to Medicare and Medicaid		
Net Cash Provided by (Used for) Operating Activities and Non-Operating Gains	<u>406,550</u>	<u>225,711</u>
<u>Supplemental Schedule of Noncash Capital and</u>		
<u>Related Financing Activities:</u>		
Purchase of Equipment by Assuming Capital Lease Obligations	<u>93,575</u>	



**ONEIDA COUNTY
MALAD CITY, IDAHO**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

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.

Blended Component Units -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. This is the criteria used to determine they are component units.

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 23-28). All financial information regarding Oneida County Hospital is as of and for the year ending June 30, 2003.

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 \$30,077 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>
Airport	17,400	3,277	20,677
Justice	1,010,332	7,836	1,018,168
Health	28,216	6,530	34,746
Revaluation	47,600	17,502	65,102
Tort	92,298	6,157	98,455

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	131,996	685,209		817,205	696,801
TV Translator Bank Accounts	83,300			83,300	83,300
Hospital Bank Accounts	100,000	133,272		233,272	233,272
Total Cash and Investments	315,585	818,481	-	1,134,066	1,013,373

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 \$13,570 of uncollected accounts which is net of \$27,181 allowance for bad debts. Also, the Justice Fund has \$12,034 receivable from Malad City for Law Enforcement for September 2003. The Solid Waste Fund is owed \$11,049 by Malad City for Landfill Fees.



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 \$120.00 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.

The Property Taxes and Assessments Receivable of the Governmental Fund Types at September 30, 2003 are comprised as follows:

Property Taxes	
Levy Year	
1999	789
2000	7,726
2001	24,158
2002	40,369
Total Taxes Receivable	73,042
 Landfill Assessments Receivable	 9,109
 TV Translator Receivable	 4,640
Total Governmental Fund Types	
Taxes and Assessments Receivable	86,791



NOTE E - CHANGES IN GENERAL FIXED ASSETS (Unaudited)

	<u>Balance</u> <u>09/30/02</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>09/30/03</u>
General Fund:				
Assessor		500		
Data Processing		1,197		
Emergency Services		5,684		
Sub- Total General Funds	934,216	7,381	-	941,597
Special Revenue Funds:				
Road and Bridge		21,346		
Ambulance		400		
District Court		1,688		
Justice Fund:				
Sheriff		4,207		
Jail		272		
Revaluation		2,729		
Solid Waste		5,083		
Weeds		2,239		
Sub-Total Special Revenue Funds	2,855,063	37,964	-	2,893,027
Total	3,789,279	45,345	-	3,834,624

Capital leases of \$1,283,683 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, 2003 evidenced by vouchers which have been approved for payment at October 14, 2003.



NOTE H - LONG-TERM DEBT

The county has the following long-term capital lease obligations:

Inception Date	Collateral	Original Cost	Interest	Remaining Payments					Loan Balance
				Period	#	Regular	#	Balloon	
General Fund									
Phone System									
9/30/99	Equipment	12,769	11.16%	Monthly	10	276		0	2,625
Road and Bridge									
Two 1999 Caterpillar Motor Graders - Road and Bridge Fund									
3/11/98	Equipment	348,346	5.30%	Annual	0	37,469	1	231,653	219,994
Cat 966G Loader									
11/15/99	Equipment	165,930	5.60%	Annual	1	20,446	1	124,000	130,559
2000 Mack Truck CL713									
12/4/99	Equipment	81,332	5.60%	Annual	1	18,086			17,126
1994 Caterpillar Grader									
06/20/01e	Equipment	137,000	4.81%	Annual	2	30,485			56,781
2-2001 Chevrolet Pickups									
6/15/01	Equipment	37,116	6.00%	Annual	1	10,284			9,702
Ambulance Fund									
Ambulance									
12/17/99	Equipment	88,800	5.70%	Annual	2	16,238			29,706
Justice Fund									
E911 System									
10/21/99	Equipment	86,781	9.00%	Annual	2	17,748			31,221
Spillman Dispatch software Module									
3/23/01	Equipment	15,447	11.29%	Annual	1	6,073			5,456
2002 Crown Victoria Ford Car									
11/2/01	Automobiles	31,665	3.55%	Annual	3	6,848			18,979
2003 Dodge Intrepid Police Car									
1/7/03	Automobiles	30,077	7.30%	Annual	3	8,332			21,745
Solid Waste									
Pe Garbage Truck									
9/29/00	Equipment	144,560	5.85%	Annual	2	32,948			31,127
Total Debt									575,021



NOTE H - LONG-TERM DEBT (Cont.)

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

Beginning Balance	734,502
New Leases	30,078
Traded in Lease Obligations	0
Total Lease Principal Payments	<u>(189,559)</u>
Total Long-Term Lease Obligations	575,021
Estimated Landfill Closure and Post closure Cost	
Beginning	138,914
Current Year Estimated Cost	<u>24,466</u>
Total Long-Term Landfill Closure and Post closure Cost	163,380
Compensated Absences	
Beginning Balance	93,068
2003 Year End Increase	<u>1,267</u>
Total Compensated Absences	94,335
Total Long-Term Debt	<u><u>832,736</u></u>

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

<u>Description</u>	<u>Initial</u>	<u>Initial</u>	<u>-----Principal Payments-----</u>					<u>-----Principal-----</u>		
	<u>Date</u>	<u>Rate</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>Total</u>	<u>Current</u>	<u>Long-Term</u>
1) General Phone System										
-Teleconn, Inc.	09/30/99	11.157%	2,625	-	-	-	-	2,625	2,625	-
2) 2 '99 140H Graders										
-FSB	03/11/99	5.300%	219,994	-	-	-	-	219,994	219,994	-
3) Cat 966G Loader - FSB	11/15/99	5.600%	13,135	117,424	-	-	-	130,559	13,135	117,424
4) "00 Mack CL73 Truck	12/14/99	5.600%	17,126	-	-	-	-	17,126	17,126	-
5) '94 Caterpillar Grader		4.879%	-	27,714	29,067	-	-	56,781	-	56,781
6) 2-'01 Chevrolet P/U		5.995%	-	9,702	-	-	-	9,702	-	9,702
7) Ambulance	12/17/99	5.700%	14,545	15,161	-	-	-	29,706	14,545	15,161
8) Ford Credit - Dodge Intrepid	01/01/03	7.300%	6,744	7,236	7,765	-	-	21,745	6,744	15,001
9) Advanta E911 System	10/21/99	9.000%	14,938	16,283	-	-	-	31,221	14,938	16,283
10) Spillman Dispatch Software		11.292%	5,456	-	-	-	-	5,456	5,456	-
11) Crown Victoria - Sheriff	11/02/01	4.067%	6,076	6,323	6,580	-	-	18,979	6,076	12,903
12) '01 Peterbuilt & Leach Compactor	09/29/00	5.850%	31,127	-	-	-	-	31,127	31,127	-
Total Capital Lease Obligations			<u>331,766</u>	<u>199,843</u>	<u>43,412</u>	<u>-</u>	<u>-</u>	<u>575,021</u>	<u>331,766</u>	<u>243,255</u>



NOTE I - LEASE OBLIGATIONS

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

Description	Initial						Total	Net
	Date	2004	2005	2006	2007	2008	Payments	PVofMLP
1) Savin 9927 Copier	02/29/00	3,006	1,002	-	-	-	4,008	3,764
2) Aficio 270 Copier	01/16/00	3,120	780	-	-	-	3,900	3,689
3) Saving 9220 Sheriff	10/01/99	2,280	-	-	-	-	2,280	2,189
4) Xerox Copier	07/30/00	2,087	1,565	-	-	-	3,652	3,367
5) IBM AS400 Computer	9/1/2001	7,666	7,666	7,666	-	-	22,998	22,119
6) D6MXL Cat Road	9/30/2002	20,997	20,997	20,997	95,997	-	158,988	145,313
Total Operating Lease Obligations		39,156	32,010	28,663	95,997	-	195,826	180,441

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, 2003 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, 2003, 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 \$209,761.21, \$190,399, and \$145,433 for the three years ended September 30, 2003, 2002, and 2001 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 the Malad landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Monitoring reports may cause a premature closure of the landfill.

Although closure and post-closure 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 post-closure care costs as a liability based on landfill capacity used as of each balance sheet date.

The \$163,380 reported as landfill closure and post-closure care liability at September 30, 2003 represents the cumulative amount reported to date based on the use of 29.71 percent of the estimated capacity of the landfill. The government will recognize the remaining estimated cost of closure and post-closure care of \$386,620 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2003. The government expects to close the landfill in 14 years. Actual cost may be higher because of inflation, changes in technology, or changes in regulations.

As of September 30, 2003 the government is not required by state and federal laws and regulations to make annual contributions to a trust to finance closure and post-closure care.

NOTE M - SUBSEQUENT EVENTS

The County is in the process of purchasing two new motor graders for the Road and Bridge Fund. The final purchase price is anticipated to be \$ 393,412 for the two graders.

NOTE N - RISK MANAGEMENT

The County carries commercial insurance to cover employee health care, worker's compensation, liability and property. There has been no significant reduction in insurance coverage in the current year. Settlement amounts have not exceeded insurance coverage for the current or the three prior years



ONEIDA COUNTY HOSPITAL

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2003 and 2002

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 applicable to healthcare organizations except for reporting 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, 2003 and 2002.

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 2.2 percent in 2003 and 2.5 percent in 2002 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 in the Medicare cost report, 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.

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, 2003 and 2002 is set forth in the following table.

	<u>2003</u>	<u>2002</u>
Held by trustee under indenture agreement:		
Cash:	<u>356,581.00</u>	<u>340,784.00</u>

NOTE 4- BANK DEPOSITS

At June 30, 2003 and 2002, 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, 2003, the general checking account balance at U.S. Bank exceeded FDIC insurance coverage by approximately \$230,000.



NOTE 5 - PROPERTY AND EQUIPMENT

A summary of property and equipment at June 30, 2003 and 2002 follows:

	<u>2003</u>	<u>2002</u>
Land	4,990	4,990
Land Improvements	23,598	23,598
Buildings and Improvements	2,157,260	2,064,034
Equipment	1,305,740	1,186,205
Equipment under capital lease obligations	<u>231,623</u>	<u>138,048</u>
	3,723,211	3,416,875
Less Accumulated Depreciation and Amortization	<u>2,551,495</u>	<u>2,374,835</u>
Property and Equipment, Net.	<u>1,171,716</u>	<u>1,042,040</u>

Depreciation expense for the years ended June 30, 2003 and 2002 amounted to \$209,224 and \$192,288. Accumulated amortization for equipment under capital lease obligations was \$108,398 and \$69,024 at June 30, 2003 and 2002, respectively.

NOTE 6 - LONG-TERM DEBT

A summary of long-term debt, including capital lease obligations, at June 30, 2003 and 2002, follows:

	<u>2003</u>	<u>2002</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%	260,000	380,000
Term bonds payable September 1, 2007; interest at 7.75%	<u>470,000</u>	<u>470,000</u>
	730,000	850,000
Capital lease obligations, at varying rates of imputed interest from 5.25% to 5.77% collateralized by lease equipment	<u>122,644</u>	<u>69,477</u>
	852,644	919,477
Less current portion	<u>173,686</u>	<u>147,641</u>
	<u>\$678,958</u>	<u>\$771,836</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>
2004	125,000	54,335
2005	135,000	36,471
2006	0	23,711
2007	0	15,335
2008	470,000	4,027
	<u>730,000</u>	<u>133,879</u>
Less amount representing interest on Capital lease obligations		<u>11,235</u>
		<u>122,644</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, 2003 and 2002 as follows:

	<u>2003</u>	<u>2002</u>
Interest cost charged to operations	<u>57,260</u>	<u>65,880</u>
Investment income credited to nonoperating income	<u>2,950</u>	<u>6,571</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 \$118,719 and \$103,080 for the years ended June 30, 2003 and 2002.

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, 2003 and 2002 was as follows:

	<u>2003</u>	<u>2002</u>
Medicare	34%	34%
Medicaid	13%	14%
Blue Cross	12%	16%
Other third-party payors	17%	17%
Patients	<u>24%</u>	<u>19%</u>
	<u>100%</u>	<u>100%</u>

OTHER FINANCIAL INFORMATION

ONEIDA COUNTY

COMBINING BALANCE SHEET SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2003

	Road and Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Parks & Recreation Fund	Charity and Indigent Fund
Assets							
Cash and Investments	128,639	2,182	43,413	38,469	72,674	2,327	45,566
Accounts Receivable			13,570		12,034		
Delinquent Taxes Receivable		7			32,423	1,347	473
Total Assets	<u>128,639</u>	<u>2,190</u>	<u>56,984</u>	<u>38,469</u>	<u>117,131</u>	<u>3,674</u>	<u>46,038</u>
Liabilities							
Warrants Payable	54,129	225	203	377	26,532	194	
Vouchers Payable	39,648	392	2,022	4,578	9,447	627	647
Deferred Revenue					30,441	1,286	445
Total Liabilities	<u>93,777</u>	<u>617</u>	<u>2,225</u>	<u>4,955</u>	<u>66,420</u>	<u>2,107</u>	<u>1,091</u>
Fund Balances							
Unreserved:							
Designated for Subsequent Years' Expenditures	34,862		30,000	30,654			22,350
Undesignated		1,573	24,759	2,860	50,711	1,567	22,597
Total Fund Balances	<u>34,862</u>	<u>1,573</u>	<u>54,759</u>	<u>33,514</u>	<u>50,711</u>	<u>1,567</u>	<u>44,947</u>
Total Liabilities and Fund Balances	<u>128,639</u>	<u>2,190</u>	<u>56,984</u>	<u>38,469</u>	<u>117,131</u>	<u>3,674</u>	<u>46,038</u>

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
18,624	3,153	64,418	6,765	2,363	24,664	84,231	982	442	538,914
		11,049							36,653
2,535	2,291	9,109	3,352	4,568	3,209	4,640	182		64,136
21,159	5,444	84,576	10,117	6,931	27,872	88,872	1,165	442	639,704
120	1,751	2,095	658		5,752				92,035
	1,020	2,556	184	1,000	1,852			344	64,317
2,380	2,115	8,952	3,162	4,429	3,021	4,329	181		60,740
2,500	4,886	13,603	4,004	5,429	10,625	4,329	181	344	217,093
17,350	558	50,289		1,502	10,053	83,259			243,955
1,309		20,684	6,113		7,194	1,284	983	98	178,656
18,659	558	70,973	6,113	1,502	17,247	84,543	983	98	422,611
21,159	5,444	84,576	10,117	6,931	27,872	88,872	1,165	442	639,704

ONEIDA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE ACTUAL - SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2003

	Road and Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Parks & Recreation Fund	Charity and Indigent Fund
Revenue							
Property Taxes		11			338,592	17,039	4,843
State Shared Revenue	962,716				113,594	4,461	1,210
Federal Revenue			4,804	11,404	119,620		
Licenses and Permits					8,796		
Charges for Services			54,472	3,743	207,624	27,986	
Fines and Forfeiture				31,605	30,208		
Miscellaneous	85,759	14,026	1,500	6,797	4,642	5,103	
Total Revenues	1,048,475	14,037	60,776	53,550	823,076	54,589	6,053
Expenditures							
Salaries and Wages	331,158		12,426	14,219	602,956	22,187	
Employee Benefits	105,189		1,104	1,159	169,410	1,808	
Supplies	110,412		2,457	6,350	68,761	11,150	
Other Services and Charges	303,083	20,677	16,371	25,232	105,542	21,509	18,644
Capital Expenditures	57,263		933	7,484	39,119		
Principal Payments	88,745		13,760		54,803		
Interest Payments	27,996		2,478		7,654		
Total Expenditures	1,023,846	20,677	49,529	54,444	1,048,245	56,654	18,644
Excess (Deficit) Revenues Over Expenditures	24,630	(6,640)	11,247	(894)	(225,169)	(2,065)	(12,592)
Other Financing Sources (Uses):							
Transfer In From General Fund		8,000			230,000	3,000	
Lease Proceeds					30,077		
Excess (Deficit) Revenue and Other Sources Over Expenditures and Other Uses	24,630	1,360	11,247	(894)	34,908	935	(12,592)
Fund Balance at Beginning of Year	10,233	213	43,512	34,408	15,803	632	57,539
Fund Balance at End of Year	34,862	1,573	54,759	33,514	50,711	1,567	44,947

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	Veteran Fund	Water- ways Fund	(Memo Only) Totals
26,510	20,099	1,104	37,033	66,826	33,748		3,353		549,158
6,693	5,044		9,196	16,831	8,412		837	8,859	1,137,853
									135,829
									8,796
		136,176	6,588		11,138	41,384			489,111
									61,812
		3,122		11,619	12,985	1,092			146,645
33,203	25,143	140,402	52,817	95,276	66,283	42,476	4,190	8,859	2,529,204
2,895		50,605	23,868		3,043			2,220	1,065,576
221		12,080	4,277	34,894	1,014			181	331,338
	910	42	21,524		656	1,229		481	223,973
31,630	61,262	49,028	4,289	63,561	60,696	15,812	3,500	6,239	807,075
	2,929	5,083	2,239						115,051
		29,406							186,714
		3,541							41,669
34,746	65,102	149,786	56,197	98,455	65,410	17,040	3,500	9,121	2,771,395
(1,543)	(39,959)	(9,383)	(3,380)	(3,179)	874	25,435	690	(262)	(242,191)
	16,000							300	257,300
									30,077
(1,543)	(23,959)	(9,383)	(3,380)	(3,179)	874	25,435	690	38	45,186
20,202	24,517	80,357	9,493	4,681	16,373	59,108	294	60	377,425
18,659	558	70,973	6,113	1,502	17,247	84,543	983	98	422,611

ONEIDA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET - SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2003

	Road and Bridge Fund	Airport Fund	Ambulance Fund	District Court Fund	Justice Fund	Parks & Recreation Fund	Charity and Indigent Fund
Revenue							
Property Taxes					342,545	17,477	5,000
Other Revenue	1,151,863	17,400	50,294	60,983	667,787	39,905	270
Total Revenues	1,151,863	17,400	50,294	60,983	1,010,332	57,382	5,270
Expenditures							
Salaries and Wages	349,328		16,390	15,000	589,185	23,657	
Employee Benefits	104,061		1,366	1,203	174,345	1,925	
Supplies	123,500	400	5,300	7,500	34,855	10,100	
Other Services and Charges	404,450	20,277	19,500	38,780	148,551	16,700	50,850
Capital Expenditures	170,524		27,738	8,500	71,232	5,000	
Total Expenditures	1,151,863	20,677	70,294	70,983	1,018,168	57,382	50,850
Excess (Deficit) Revenues Over Expenditures	0	(3,277)	(20,000)	(10,000)	(7,836)	0	(45,580)
Other Financing Sources (Uses):							
Transfer In (Out)		3,277			7,836		
Excess (Deficit) Revenue and Other Sources Over Expenditures and Other Uses							
Fund Balance at Beginning of Year	0	0	20,000	10,000	0	0	45,580
Fund Balance at End of Year	0	0	0	0	0	0	0

See independent auditor's report on other financial information.

Health Fund	Health Fund	Reval- uation Fund	Solid Waste Fund	Noxious Weed Fund	Tort Fund	Fair Fund	TV Fund	Veteran Fund	Water- ways Fund	(Memo Only) Totals
26,814	26,814	20,000		37,503	70,188	34,254		3,500		557,281
1,402	1,402	1,151	155,259	48,733		43,089	41,732		13,198	2,293,065
28,216	28,216	21,151	155,259	86,236	70,188	77,343	41,732	3,500	13,198	2,850,346
2,895	2,895		50,071	29,868		3,043			4,850	1,084,287
236	236		11,088	3,168	41,556	1,060			848	340,855
		900	1,800	42,450		1,350	27,000		1,500	256,655
31,615	31,615	61,202	41,800	10,750	56,899	71,890	73,094	3,500	6,000	1,055,858
		3,000	60,500							346,494
34,746	34,746	65,102	165,259	86,236	98,455	77,343	100,094	3,500	13,198	3,084,149
(6,530)	(6,530)	(43,951)	(10,000)	0	(28,267)	0	(58,362)	0	0	(233,803)
		17,502								28,615
6,530	6,530	26,449	10,000	0	28,267	0	58,362	0	0	205,188
0	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, 2003

	Balance 09/30/02	Additions	Deletions	Balance 09/30/03
ASSETS				
Cash and Time Investments:				
Auditors' Trust	24,636	360,606	340,282	44,961
County Library	1,486	99,214	98,762	1,938
Court Facility Trust	7,145	1,090	-	8,235
DUI Interlock	5,166	240	-	5,406
Department of Transportation	16,610	242,071	242,803	15,878
Fire District Malad	13,120	43,157	55,839	438
Holbrook Cemetery	4	1,847	1,838	13
Holbrook Recreation	4	1,916	1,904	16
Malad City	10,919	430,718	433,972	7,666
Oneida County Hospital	1,812	112,223	112,852	1,182
Forest Practices Admin	7	143	116	34
Forest Fire Protection	60	1,322	1,382	-
Pleasant View Cemetery	45	1,048	1,059	34
Samaria Cemetery	82	2,208	2,221	69
Samaria Recreation	310	5,482	5,612	179
School District No. 351	19,592	1,068,187	1,074,318	13,461
Taylor Grazing	97	10,035	6,420	3,712
Sheriff Trust	2,061	827	2,615	273
Sidewalk Malad City	-	6,035	6,035	-
Sprinkler Malad City	62	1,284	1,297	49
St. John Cemetery	43	4,300	4,283	60
State	7,318	50,408	51,616	6,109
School District No. 151	-	17,941	17,941	-
Total Cash and Time Investments	110,577	2,462,302	2,463,167	109,713
Delinquent Taxes and Assessments Receivable:				
County Library	6,629	78,197	77,450	7,375
Fire District Malad	2,819	34,523	34,308	3,034
Holbrook Cemetery	156	1,369	1,363	161
Holbrook Recreation	181	1,552	1,546	187
Malad City	37,104	336,138	335,322	37,920
Forest Practices Admin	23	141	141	24
Pleasant View Cemetery	76	789	800	65
Samaria Cemetery	376	1,786	1,697	464
Samaria Recreation	980	4,657	4,425	1,212
Forest Fire Protection	211	1,305	1,299	217
School District No. 351	83,792	1,063,325	1,049,563	97,554
Sidewalk Malad City	3,029	5,851	5,700	3,180
Sprinkler Malad City	424	1,688	1,242	870
St. John Cemetery	145	3,107	3,044	208
School District No. 151	-	17,789	17,789	-
Total Receivables	135,945	1,552,216	1,535,688	152,473
Total Assets	246,522	4,014,518	3,998,855	262,185

See independent auditor's report on other financial information.

	Balance 09/30/02	Additions	Deletions	Balance 09/30/03
LIABILITIES				
Warrants Payable:				
Auditors' Trust	22,504	324,440	325,080	21,864
County Library	1,486	99,214	98,762	1,938
Department of Transportation	16,610	255,581	256,313	15,878
Fire District Malad	13,120	43,157	55,839	438
Holbrook Cemetery	4	1,847	1,838	13
Holbrook Recreation	4	1,916	1,904	16
Malad City	10,919	430,718	433,972	7,666
Onedia County Hospital	1,812	112,223	112,852	1,182
Forest Practice Admin	7	143	116	34
Pleasant View Cemetery	45	1,048	1,059	34
Samaria Cemetery	82	2,208	2,221	69
Samaria Recreation	310	5,482	5,612	179
School District No. 351	19,592	1,068,187	1,074,318	13,461
Sheriff Trust	7	373	380	-
Sidewalk Malad City	-	6,035	6,035	-
Forest Fire Protection	60	1,322	1,382	-
Sprinkler Malad City	62	1,284	1,297	49
St. John Cemetery	43	4,300	4,283	60
State	7,213	50,513	51,616	6,109
School District No. 151	-	17,941	17,941	-
Total Warrants Payable	93,879	2,427,931	2,452,821	68,989
Due to Other Taxing Units:				
County Library	6,629	78,197	77,450	7,375
Fire District Malad	2,819	34,523	34,308	3,034
Holbrook Cemetery	156	1,369	1,363	161
Holbrook Recreation	181	1,552	1,546	187
Malad City	37,104	336,138	335,322	37,920
Forest Fire Protection	211	1,305	1,299	217
Pleasant View Cemetery	76	789	800	65
Samaria Cemetery	376	1,786	1,697	464
Samaria Recreation	980	4,657	4,425	1,212
Forest Practice Admin	23	141	141	24
School District No. 351	83,792	1,063,325	1,049,563	97,554
Sidewalk Malad City	3,029	5,851	5,700	3,180
Sprinkler Malad City	424	1,688	1,242	870
St. John Cemetery	145	3,107	3,044	208
School District No. 151	-	17,941	17,941	-
State	105	-	105	-
Total Due to Other Taxing Units	136,050	1,552,368	1,535,945	152,473
Deferred Revenue:				
Court Facility Trust	7,145	1,090	-	8,235
DUI Interlock	5,166	240	-	5,406
Sheriff Trust	2,054	827	2,608	273
Taylor Grazing	97	10,035	6,420	3,712
Auditors' Trust	2,132	324,440	303,474	23,098
Total Deferred Revenue	16,593	336,632	312,502	40,724
Total Liabilities and Deferred Revenue	246,522	4,316,931	4,301,268	262,185



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CURRENT EXPENSE FUND FOR THE YEAR ENDED SEPTEMBER 30, 2003

	Budget	Actual	Over (Under) Budget
<u>Revenues</u>			
Property Taxes	221,120	219,817	(1,303)
Other	406,912	681,726	274,814
Total Revenues	628,032	901,543	273,511
<u>Expenditures</u>			
Clerk, Auditor, Recorder	76,876	81,579	(4,703)
Assessor	131,926	132,495	(569)
Treasurer	69,356	67,084	2,272
County Agent	46,018	44,496	1,522
Annex Building and Grounds	13,905	10,777	3,128
Courthouse Building and Grounds	68,590	64,719	3,872
County Commissioners	40,754	40,104	650
General Expenses	211,026	188,901	22,124
Coroner	1,844	1,094	750
Data Processing	43,250	44,776	(1,526)
Election Expenses	13,852	7,830	6,022
Emergency Services	6,346	8,555	(2,209)
Total Expenditures	723,744	692,411	31,333
Excess (Deficit) Revenues Over Expenditures	(95,712)	209,132	304,844
Other Financing Sources and (Uses):			
Fund Transfer		(257,300)	(257,300)
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(95,712)	(48,168)	47,544
Fund Balance at Beginning of Year	95,712	268,317	172,605
Fund Balance at End of Year	0	220,148	220,148

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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	1,151,863	1,048,475	(103,387)
Total Revenues	1,151,863	1,048,475	(103,387)
<u>Expenditures</u>			
Salaries	349,328	331,158	18,170
Benefits	104,061	105,189	(1,129)
Supplies	18,500	13,587	4,913
Utilities	10,950	10,820	130
Repairs	55,000	67,035	(12,035)
Miscellaneous	60,000	28,778	31,222
Contracted Services	3,500	4,175	(675)
Vehicles	65,000	70,209	(5,209)
Chemicals	10,000	6,020	3,980
Dust Guard	45,000	40,711	4,289
Road Improvements	260,000	172,160	87,840
Capital Outlay:			
Signs	5,000	3,269	1,731
Culverts	7,000	8,651	(1,651)
Equipment and Buildings	158,524	162,084	3,560
Total Expenditures	1,151,863	1,023,846	128,017
Excess (Deficit) Revenues Over Expenditures	0	24,630	24,630
Fund Balance at Beginning of Year	0	10,233	10,233
Fund Balance at End of Year	0	34,862	34,862

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, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes		11	11
Other	17,400	14,026	(3,374)
Total Revenues	17,400	14,037	(3,363)
<u>Expenditures</u>			
Supplies	400		400
Utilities	4,600	4,947	(347)
Aviation Fuel	11,277	14,778	(3,501)
Repairs	3,500	953	2,547
Miscellaneous	900		900
Total Expenditures	20,677	20,677	0
Excess Revenues Over Expenditures	(3,277)	(6,640)	(3,363)
Other Financing Sources and (Uses)			
General Fund Transfer In	3,277	8,000	4,723
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	0	1,360	1,360
Fund Balance at Beginning of Year	0	213	213
Fund Balance at End of Year	0	1,573	1,573

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, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Other	50,294	60,776	10,482
Total Revenues	50,294	60,776	10,482
<u>Expenditures</u>			
Salaries	16,390	12,426	3,964
Benefits	1,366	1,104	262
Supplies	3,300	1,113	2,187
Utilities	2,100	764	1,336
Repairs	1,000	876	124
Miscellaneous	5,000	7,234	(2,234)
Education	10,000	6,905	3,095
Vehicles	3,400	1,936	1,464
Capital Outlay	27,738	17,171	10,567
Total Expenditures	70,294	49,529	20,765
Excess (Deficit) Revenues Over Expenditures	(20,000)	11,247	31,247
Fund Balance at Beginning of Year	20,000	43,512	23,512
Fund Balance at End of Year	0	54,759	54,759

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, 2003

	Budget	Actual	Over (Under) Budget
<u>Revenues</u>			
Other	60,983	53,550	(7,433)
Total Revenues	60,983	53,550	(7,433)
<u>Expenditures</u>			
Salaries	15,000	14,219	781
Benefits	1,203	1,159	44
Travel	3,300	117	3,183
Supplies	11,500	11,646	(146)
Utilities	480	886	(406)
Repairs	1,750	384	1,366
Miscellaneous	7,250	8,337	(1,087)
Jury	6,000	3,995	2,005
Contracted Services	16,000	6,217	9,783
Capital Outlay	8,500	7,484	1,016
Total Expenditures	70,983	54,444	16,539
Excess (Deficit) Revenues Over Expenditures	(10,000)	(894)	9,106
Fund Balance at Beginning of Year	10,000	34,408	24,408
Fund Balance at End of Year	0	33,514	33,514

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, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	342,545	338,592	(3,953)
Other	667,787	484,483	(183,304)
Total Revenues	1,010,332	823,076	(187,256)
<u>Expenditures</u>			
Clerk of the District Court	85,770	85,769	1
Sheriff	484,868	541,465	56,597
Prosecuting Attorney	78,599	77,994	606
Public Defender	21,600	19,800	1,800
Juvenile Detention	107,398	78,199	29,199
General	174,345	169,410	4,935
Jail	65,587	45,531	20,056
Total Expenditures	1,018,168	1,018,168	0
Excess (Deficit) Revenues Over Expenditures	(7,836)	(195,092)	(187,256)
Other Financing Sources and (Uses)			
General Fund Transfer In	7,836	230,000	222,164
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	0	34,908	34,908
Fund Balance at Beginning of Year	0	15,803	15,803
Fund Balance at End of Year	0	50,711	50,711

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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
	17,477	17,039	(438)
Other	<u>39,905</u>	<u>37,550</u>	<u>(2,354)</u>
Total Revenues	57,382	54,589	(2,792)
<u>Expenditures</u>			
Salaries	23,657	22,187	1,470
Benefits	1,925	1,808	116
Supplies	10,100	11,150	(1,050)
Utilities	7,800	7,830	(30)
Repairs	1,000	3,943	(2,943)
Advertising	500	453	47
Oneida Recreation Baseball	1,200	5,200	(4,000)
Miscellaneous	6,200	4,082	2,118
Capital Outlay	<u>5,000</u>	<u></u>	<u>5,000</u>
Total Expenditures	<u>57,382</u>	<u>56,654</u>	<u>728</u>
Excess (Deficit) Revenues Over Expenditures	0	(2,065)	(2,065)
Other Financing Sources and (Uses)			
General Fund Transfer In	<u>0</u>	<u>3,000</u>	<u>3,000</u>
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	0	935	935
Fund Balance at Beginning of Year	<u>0</u>	<u>632</u>	<u>632</u>
Fund Balance at End of Year	<u>0</u>	<u>1,567</u>	<u>1,567</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, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	5,000	4,843	(157)
Other	270	1,210	940
Total Revenues	5,270	6,053	783
<u>Expenditures</u>			
Medical	47,000	17,051	29,949
Indigent	3,850	1,593	2,257
Total Expenditures	50,850	18,644	32,206
Excess (Deficit) Revenues Over Expenditures	(45,580)	(12,592)	32,988
Fund Balance at Beginning of Year	45,580	57,539	11,959
Fund Balance at End of Year	0	44,947	44,947

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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	26,814	26,510	(304)
Other	1,402	6,693	5,291
Total Revenues	28,216	33,203	4,987
<u>Expenditures</u>			
Salaries	2,895	2,895	0
Benefits	236	221	15
Contracted Services	31,415	31,630	(215)
Veteran Expenses	200		200
Total Expenditures	34,746	34,746	0
Excess (Deficit) Revenues Over Expenditures	(6,530)	(1,543)	4,987
Fund Balance at Beginning of Year	6,530	20,202	13,672
Fund Balance at End of Year	0	18,659	18,659

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, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	20,000	20,099	99
Other	1,151	5,044	3,893
Total Revenues	21,151	25,143	3,992
<u>Expenditures</u>			
Travel	1,300	867	433
Supplies	900	910	(10)
Miscellaneous	400	122	278
Contracts Appraisals	59,502	60,273	(771)
Capital Outlay	3,000	2,929	71
Total Expenditures	65,102	65,102	0
Excess (Deficit) Revenues Over Expenditures	(43,951)	(39,959)	3,992
Other Financing Sources and (Uses)			
General Fund Transfer In	17,502	16,000	(1,502)
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	(26,449)	(23,959)	2,490
Fund Balance at Beginning of Year	26,449	24,517	(1,932)
Fund Balance at End of Year	0	558	558

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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	155,259	140,402	(14,857)
Total Revenues	155,259	140,402	(14,857)
<u>Expenditures</u>			
Salaries	54,149	54,683	(534)
Benefits	7,010	8,002	(992)
Supplies	300	42	258
Miscellaneous	1,500	4,914	(3,414)
Contracted Services	30,300	33,392	(3,092)
Vehicles	11,500	10,722	778
Capital Outlay	60,500	38,031	22,469
Total Expenditures	165,259	149,786	15,473
Excess (Deficit) Revenues Over Expenditures	(10,000)	(9,383)	617
Fund Balance at Beginning of Year	10,000	80,357	70,357
Fund Balance at End of Year	0	70,973	70,973

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, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	37,503	37,033	(470)
Other	48,733	15,784	(32,949)
Total Revenues	86,236	52,817	(33,419)
<u>Expenditures</u>			
Salaries	29,868	23,868	6,000
Benefits	3,168	4,277	(1,109)
Travel	1,000	357	643
Supplies	850	21	829
Repairs	2,000	15	1,985
Utilities	2,500	1,450	1,050
Miscellaneous	1,150	897	253
Vehicles	5,700	2,710	2,990
Chemicals	40,000	20,362	19,638
Capital Outlay		2,239	(2,239)
Total Expenditures	86,236	56,197	30,039
Excess Revenues Over Expenditures	0	(3,380)	(3,380)
Fund Balance at Beginning of Year	0	9,493	9,493
Fund Balance at End of Year	0	6,113	6,113

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, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property Taxes	70,188	66,826	(3,362)
Other		28,450	28,450
Total Revenues	70,188	95,276	25,088
Expenditures			
Workmen Compensation Insurance	41,556	34,894	6,662
ICRMP Insurance	55,241	61,903	(6,662)
Capital Defense Fund	1,658	1,658	0
Total Expenditures	98,455	98,455	0
Excess (Deficit) Revenues Over Expenditures	(28,267)	(3,179)	25,088
Fund Balance at Beginning of Year	28,267	4,681	(23,586)
Fund Balance at End of Year	0	1,502	1,502

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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	34,254	33,748	(506)
Other	43,089	32,535	(10,554)
Total Revenues	77,343	66,283	(11,060)
<u>Expenditures</u>			
Salaries	3,043	3,043	0
Benefits	1,060	1,014	46
Travel	1,600	1,088	512
Supplies	1,350	656	694
Utilities	3,440	3,184	256
Repairs	8,600	4,087	4,513
Advertising	4,500	4,438	62
Fair Premimums and Awards	8,000	7,250	750
Miscellaneous	10,000	14,232	(4,232)
Contracted Services	13,600	11,000	2,600
Rodeo Program	11,100	9,850	1,250
Racing	11,050	5,567	5,483
Total Expenditures	77,343	65,410	11,933
Excess Revenues Over Expenditures	0	874	874
Fund Balance at Beginning of Year	0	16,373	16,373
Fund Balance at End of Year	0	17,247	17,247

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, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Other	41,732	42,476	744
Total Revenues	41,732	42,476	744
<u>Expenditures</u>			
Supplies	27,000	1,229	25,771
Utilities	4,200	3,567	633
Contracted Services	11,000	9,650	1,350
Miscellaneous	57,894	2,595	55,299
Total Expenditures	100,094	17,040	83,054
Excess (Deficit) Revenues Over Expenditures	(58,362)	25,435	83,797
Fund Balance at Beginning of Year	58,362	59,108	746
Fund Balance at End of Year	0	84,543	84,543

See independent auditor's report on other financial information.



ONEIDA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - VETERAN FUND FOR THE YEAR ENDED SEPTEMBER 30, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property Taxes	3,500	3,353	(147)
Other		837	837
Total Revenues	3,500	4,190	690
Expenditures			
Veteran Building Expenses	3,500	3,500	0
Total Expenditures	3,500	3,500	0
Excess (Deficit) Revenues Over Expenditures	0	690	690
Fund Balance at Beginning of Year	0	294	294
Fund Balance at End of Year	0	983	983

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, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Other	13,198	8,859	(4,340)
Total Revenues	13,198	8,859	(4,340)
<u>Expenditures</u>			
Salaries	4,850	2,220	2,630
Benefits	848	181	667
Repairs	3,500	3,682	(182)
Miscellaneous	2,500	2,557	(57)
Vehicles	1,500	481	1,019
Total Expenditures	13,198	9,121	4,077
Excess (Deficit) Revenues Over Expenditures	0	(262)	(262)
Other Financing Sources and (Uses)			
General Fund Transfer In	0	300	300
Excess (Deficit) Revenues and Other Sources Over Expenditures and Other Uses	0	38	38
Fund Balance at Beginning of Year	0	60	60
Fund Balance at End of Year	0	98	98

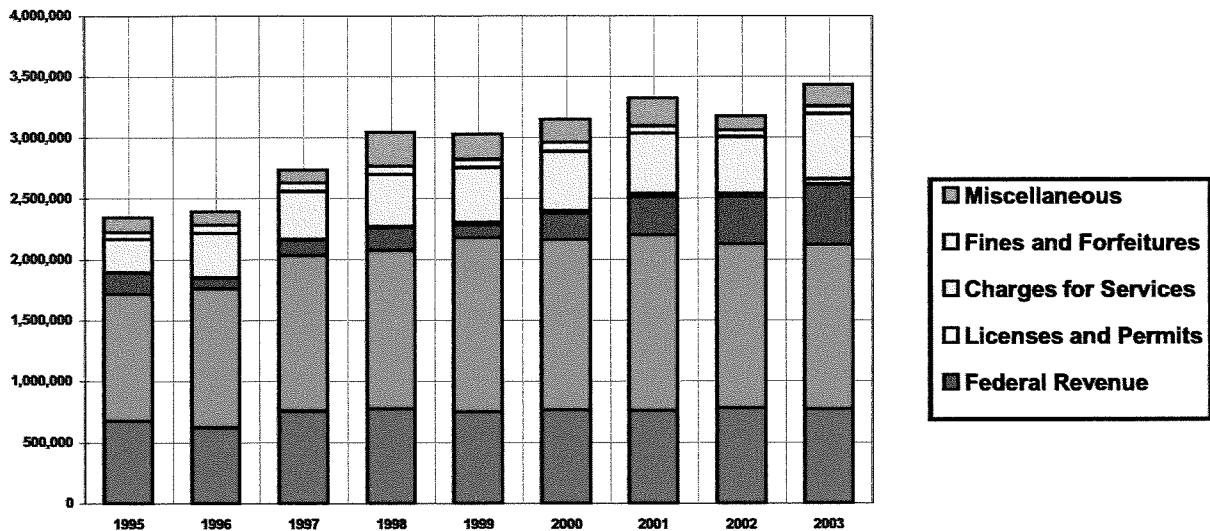
See independent auditor's report on other financial information.



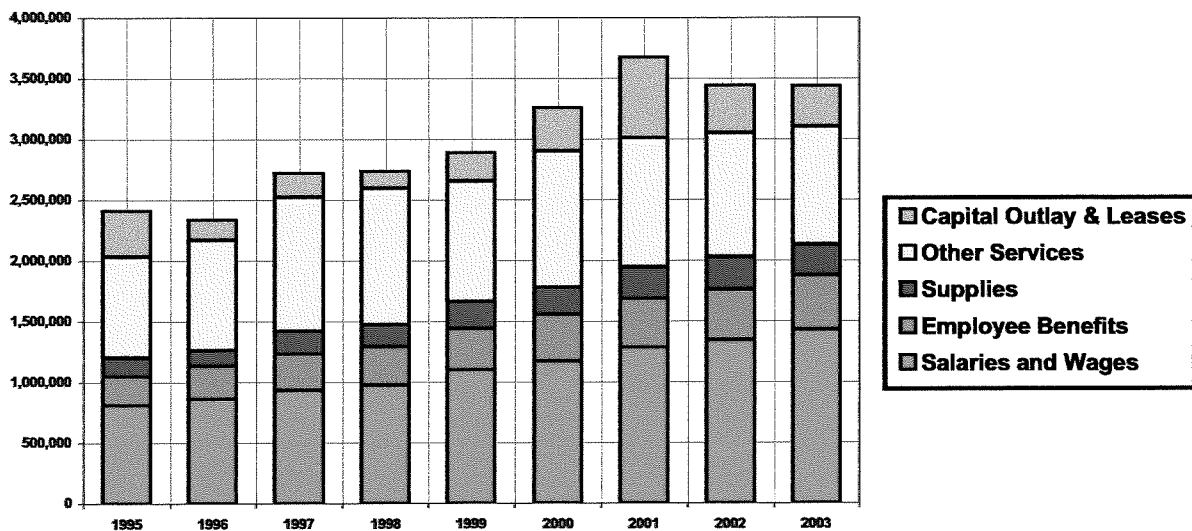
ONEIDA COUNTY

GOVERNMENTAL FUND TYPES REVENUE AND EXPENDITURE GRAPHS NINE YEAR COMPARISON

Revenue Stacked Bar Chart



Expenditure Stacked Bar Chart



See independent auditor's report on other financial information.





**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 general purpose financial statements of Oneida County, as of and for the year ended September 30, 2003 and have issued our report thereon dated November 12, 2003. 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 \$5,118,307.

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 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 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, 2003.

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, 2003



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, 2003 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.

Ambulance

Currently the County uses a collection service for processing non-governmental ambulance runs. The receipts of these payments are mailed directly to the collection service and not to the County. We recommend that payments are mailed directly to the County and a list of payments received is then faxed or emailed to the collection service to record the payment. It is always good to separate the receipt of money from the accounting process.

Payroll

When reconciling payroll expenses to the general ledger, it was discovered that two expenses for contract labor were misclassified as part-time employees. We recommend that the payroll expense be reconciled each quarter with 941's filed to catch such errors.

Clerk/Auditor

While examining the process for creating checks to pay invoices, it was discovered that the blank check stock was kept out with other supplies in the processing room. The stamps used for signing the checks were kept in desk drawers without being locked up. We recommend that the stamps be kept locked up when not in use, and that the person who prints the checks is not the person to stamp the checks.

Capital Assets

Next year with the implementation of GASB Statement 34 we will be auditing and depreciating fixed assets. In the capital outlay category there are numerous amounts that do not qualify as capital assets for depreciation purposes. For example the monthly lease on a copier that is an operating lease or binder clips. It is tempting to expend this in the line with a unspent budget but this will only add to the bookkeeping at year end. We recommend that at the time of input into the computer system any amount posted to capital outlay be scrutinized for proper coding and corrected if necessary.

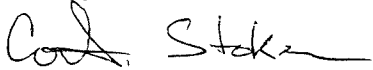
Fair Board

It was noted that the Fair Board turns over all cash receipts to the County at fiscal year end. We recommend that money be turned over from the Fair Board's bank account to the County at least monthly. Secondly, we recommend that sequentially numbered tickets be used for all gate admissions; this will allow cash receipts to be reconciled to the number of admissions. Thirdly, two signatures are required on Fair Board checks; however the signatures on most of the checks were of two related persons. We suggest that unrelated persons sign the checks.

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,

A handwritten signature in black ink, appearing to read "Condie Stoker". The signature is fluid and cursive, with the first name "Condie" and last name "Stoker" clearly distinguishable.

Condie, Stoker & Associates

November 12, 2003

