

ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITORS' REPORT
For the Year Ended September 30, 2004

ONEIDA COUNTY - STATE OF IDAHO
 BASIC FINANCIAL STATEMENTS
 For the Year Ended September 30, 2004

TABLE OF CONTENTS

ITEM	PAGE NO.
Independent Auditors' Report - Basic Financial Statements	
<i>FINANCIAL SECTION</i>	
Statement of Net Assets	1 - 2
Statement of Activities	3 - 4
Balance Sheet - Governmental Funds	5 - 6
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	7
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	8 - 9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	10
Combined Statement of Revenues, Expenses, and Changes in Net Assets Proprietary Fund Types - Component Unit - Oneida County Hospital	11
Statement of Cash Flows - Proprietary Fund Types - Component Unit - Oneida County Hospital	12 - 13
Statement of Fiduciary Net Assets	14
Statement of Changes in Fiduciary Net Assets	15
Index to the Notes to the Financial Statements	16
Notes to the Financial Statements	17 - 30
<i>REQUIRED SUPPLEMENTARY INFORMATION</i>	
Budget and Actual (With Variances) - General Fund	31
Budget and Actual (With Variances) - Road and Bridge	32
Budget and Actual (with Variances) - Justice Fund	33
Budget and Actual (with Variances) - Revaluation	34
Budget and Actual (with Variances) - Sanitary Landfill	35

ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

TABLE OF CONTENTS

ITEM	PAGE NO.
<i>SUPPLEMENTARY INFORMATION</i>	
Governmental Fund Types	
Combining Balance Sheets - Governmental Fund Types - Special Revenue Funds	36 - 38
Combining Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - Governmental Fund Types - Special Revenue Funds	39 - 44
Fiduciary Fund Types	
Combining Balance Sheet - Fiduciary Fund Types - Private Purpose Trust Funds	45
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Fiduciary Fund Types - Private Purpose Trust Funds	46
<i>OTHER SUPPLEMENTARY DATA</i>	
Analysis of Expenditures by Fund	47 - 63
Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	64

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Oneida County, Idaho, as of and for the year ended September 30, 2004, which collectively comprise the County's financial statements as listed in the table of contents. These financial statements are the responsibility of Oneida County, Idaho, management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Oneida County Hospital. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it is related to the amounts included for Oneida County Hospital in the component unit column, is based solely on the report of the other auditors.

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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit, and the report of other auditors, provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Oneida County, Idaho, as of September 30, 2004, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Oneida County, Idaho, has not presented management discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with Government Auditing Standards, we have also issued a report dated January 19, 2005, on our consideration of Oneida County, Idaho's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and 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 our audit.

As discussed in Note 1 to the financial statements, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic*

Financial Statements and Management's Discussion and Analysis for State and Local Governments, GASB Statement No. 37, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus* which provides additional guidance for the implementation of GASB Statement No. 34, and GASB Statement No. 38, *Certain Financial Statement Note Disclosures*, which changes note disclosure requirements for governmental entities, for the year ended September 30, 2004.

The budgetary comparison schedules are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Oneida County's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the report of other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Searle Hart + Associates PLLC

January 19, 2005

FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET ASSETS
September 30, 2004

	GOVERNMENTAL ACTIVITIES	TOTAL	COMPONENT UNIT
ASSETS			
Cash - County Treasurer	\$ 563,213	\$ 563,213	\$ 36,564
Taxes receivable	71,390	71,390	24,611
Receivables	45,122	45,122	1,085,409
Internal balances	-	-	-
Due from other governmental agencies	366,646	366,646	-
Inventories	-	-	-
Other assets	-	-	676,856
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	33,415
Infrastructure and infrastructure in progress	-	-	-
Buildings	933,531	933,531	2,235,403
Equipment and furniture	762,306	762,306	1,625,105
Equipment under capital leases	1,327,158	1,327,158	253,383
Less: accumulated depreciation	(1,511,519)	(1,511,519)	(2,776,356)
Total Capital Assets	<u>1,571,786</u>	<u>1,571,786</u>	<u>1,370,950</u>
TOTAL ASSETS	<u>\$ 2,618,157</u>	<u>\$ 2,618,157</u>	<u>\$ 3,194,390</u>

	GOVERNMENTAL ACTIVITIES	TOTAL	COMPONENT UNIT
LIABILITIES			
Accounts payable and accrued expenses	\$ 182,763	\$ 182,763	\$ 630,407
Due to other governmental agencies	-	-	-
Deferred revenues	75,866	75,866	-
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	258,693	258,693	219,290
Accrued interest	15,277	15,277	15,517
Compensated absences	15,000	15,000	-
Claims and judgments	-	-	-
Due in more than one year			
Bonds, capital leases and contracts	462,215	462,215	743,001
Accrued interest	-	-	-
Compensated absences	88,375	88,375	268,522
Landfill postclosure costs	163,380	163,380	-
Claims and judgments	-	-	-
TOTAL LIABILITIES	<u>1,261,569</u>	<u>1,261,569</u>	<u>1,876,737</u>
NET ASSETS			
Invested in capital assets, net of related debt	835,601	835,601	393,142
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	34,862	34,862	356,581
Unrestricted	486,125	486,125	567,930
TOTAL NET ASSETS	<u>\$ 1,356,588</u>	<u>\$ 1,356,588</u>	<u>\$ 1,317,653</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2004

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 565,363	\$ 65,989	\$ 9,711	\$ -
Public safety	1,238,274	142,038	385,368	-
Public works	1,497,657	49,665	968,314	-
Health, welfare and sanitation	223,211	174,156	9,404	-
Culture and recreation	138,206	54,803	19,578	-
Education	-	-	-	-
Conservation/economic development	79,677	7,618	14,399	-
Interest on long-term debt	-	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>3,742,388</u>	<u>494,269</u>	<u>1,406,774</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 3,742,388</u>	<u>\$ 494,269</u>	<u>\$ 1,406,774</u>	<u>\$ -</u>
Component Units				
Oneida County Hospital	\$ 5,026,492	\$ 4,613,301	\$ 5,386	\$ 44,400
TOTAL COMPONENT UNITS	<u>\$ 5,026,492</u>	<u>\$ 4,613,301</u>	<u>\$ 5,386</u>	<u>\$ 44,400</u>

General revenues:

Taxes:

Property taxes, levied for general purposes
Property taxes, levied for debt service
Franchise taxes
Public service taxes
Grants and contributions not restricted to specific programs
Unrestricted investment earnings
Miscellaneous
Special item - gain on sale of assets
Transfers

**TOTAL GENERAL REVENUES, SPECIAL ITEMS,
AND TRANSFERS**

Change in Net Assets

Net Assets, September 30, 2003

NET ASSETS, SEPTEMBER 30, 2004

NET (EXPENSE) REVENUE
AND CHANGES IN
NET ASSETS

<u>Primary Government</u>		
<u>Governmental Activities</u>	<u>Total</u>	<u>Component Units</u>
\$ (489,663)	\$ (489,663)	
(710,868)	(710,868)	
(479,678)	(479,678)	
(39,651)	(39,651)	
(63,825)	(63,825)	
-	-	
(57,660)	(57,660)	
-	-	
<u>(1,841,345)</u>	<u>(1,841,345)</u>	
<u>(1,841,345)</u>	<u>(1,841,345)</u>	
		\$ <u>(363,405)</u>
		<u>(363,405)</u>
887,596	887,596	114,986
-	-	-
274	274	-
315,976	315,976	-
380,048	380,048	-
4,415	4,415	1,585
52,799	52,799	44,837
50,821	50,821	-
-	-	-
<u>1,691,929</u>	<u>1,691,929</u>	<u>161,408</u>
(149,416)	(149,416)	(201,997)
<u>1,506,004</u>	<u>1,506,004</u>	<u>1,519,650</u>
\$ <u><u>1,356,588</u></u>	\$ <u><u>1,356,588</u></u>	\$ <u><u>1,317,653</u></u>

ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2004

	GENERAL FUND	ROAD AND BRIDGE FUND	JUSTICE FUND	REVALUATION FUND
ASSETS				
Cash and cash equivalents	\$ 181,114	\$ 44,229	\$ 57,951	\$ 23,373
Investments	-	-	-	-
Taxes receivable, net	20,427	-	30,656	2,413
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	12,034	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	\$ 201,541	\$ 44,229	\$ 100,641	\$ 25,786
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 25,004	\$ 42,487	\$ 32,331	\$ 23,373
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	19,406	-	29,123	2,292
Other payables	-	-	-	-
TOTAL LIABILITIES	44,410	42,487	61,454	25,665
FUND BALANCES				
Reserved for:				
Inventories	-	-	-	-
Encumbrances	-	-	-	-
Prepaid expenses	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	1,742	-	-
Unreserved	157,131	-	39,187	121
Unreserved, reported in non-major:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Debt service funds	-	-	-	-
Permanent endowment fund	-	-	-	-
TOTAL FUND BALANCES	157,131	1,742	39,187	121
TOTAL LIABILITIES AND FUND BALANCES	\$ 201,541	\$ 44,229	\$ 100,641	\$ 25,786

SANITATION FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 57,183	\$ 199,363	\$ 563,213
-	-	-
169	17,725	71,390
-	-	-
-	-	-
19,518	13,570	45,122
-	-	-
-	-	-
<u>76,870</u>	<u>230,658</u>	<u>679,725</u>
\$ 35,484	\$ 24,084	\$ 182,763
-	-	-
-	-	-
8,206	16,839	75,866
-	-	-
<u>43,690</u>	<u>40,923</u>	<u>258,629</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	1,742
33,180	-	229,619
-	189,735	189,735
-	-	-
-	-	-
-	-	-
<u>33,180</u>	<u>189,735</u>	<u>421,096</u>
\$ <u>76,870</u>	\$ <u>230,658</u>	\$ <u>679,725</u>

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ONEIDA COUNTY - STATE OF IDAHO
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 September 30, 2004

Total fund balance, governmental funds: \$ 421,096

Amounts reported for governmental activities in the Statement of Net Assets
 are different because:

Capital assets used in governmental activities are not current financial
 resources and therefore are not reported in this fund financial statement, but
 are reported in the governmental activities of the Statement of Net Assets. 1,571,786

Certain other long-term assets are not available to pay current period
 expenditures and therefore are not reported in this fund financial statement, but
 are reported in the governmental activities of the Statement of Net Assets. 366,646

Some liabilities, (such as Notes Payable, Capital Lease Contracts Payable,
 Long-term Compensated Absences, and Bonds Payable), are not due and
 payable in the current period and are not included in the fund financial
 statement, but are included in the governmental activities of the Statement of
 Net Assets. (1,002,940)

Net Assets of Governmental Activities in the Statement of Net Assets: \$ 1,356,588

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUNDS
 For the Year Ended September 30, 2004

	GENERAL FUND	ROAD AND BRIDGE FUND	JUSTICE FUND	REVALUATION FUND
REVENUES				
Property taxes	\$ 263,277	\$ -	\$ 369,689	\$ 31,090
Sales and miscellaneous taxes	181,548	-	111,641	8,003
Fees and fines	-	-	380	-
Licenses and permits	19,436	-	-	-
Intergovernmental	380,651	967,289	303,759	1,756
Charges for services	45,346	40,051	78,970	-
Investment earnings	4,415	-	-	-
Miscellaneous	30,735	4,485	3,683	9
	<u>925,408</u>	<u>1,011,825</u>	<u>868,122</u>	<u>40,858</u>
EXPENDITURES				
Current:				
General government	682,869	-	1,045,078	37,655
Public safety	2,706	-	-	-
Public works	-	902,890	-	-
Health, welfare and sanitation	32,882	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	50,863	486,916	84,568	8,945
	<u>769,320</u>	<u>1,389,806</u>	<u>1,129,646</u>	<u>46,600</u>
Excess (deficiency) of revenues over expenditures	156,088	(377,981)	(261,524)	(5,742)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	36,642	344,861	-	-
Transfers in	-	-	250,000	5,305
Transfers out	(255,747)	-	-	-
	<u>(219,105)</u>	<u>344,861</u>	<u>250,000</u>	<u>5,305</u>
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Net change in fund balances	(63,017)	(33,120)	(11,524)	(437)
Fund Balances, Oct. 1, 2003	<u>220,148</u>	<u>34,862</u>	<u>50,711</u>	<u>558</u>
FUND BALANCES, SEPT. 30, 2004	<u>\$ 157,131</u>	<u>\$ 1,742</u>	<u>\$ 39,187</u>	<u>\$ 121</u>

The notes to the financial statements are an integral part of this statement.

SANITATION FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ 221,943	\$ 885,999
-	47,057	348,249
-	1,965	2,345
-	-	19,436
-	98,687	1,752,142
110,263	170,329	444,959
-	-	4,415
<u>2,194</u>	<u>26,724</u>	<u>67,830</u>
<u>112,457</u>	<u>566,705</u>	<u>3,525,375</u>
-	102,427	1,868,029
-	125,444	128,150
-	15,830	918,720
102,557	70,575	206,014
-	119,536	119,536
-	-	-
-	74,237	74,237
-	-	-
-	-	-
<u>47,693</u>	<u>50,325</u>	<u>729,310</u>
<u>150,250</u>	<u>558,374</u>	<u>4,043,996</u>
(37,793)	8,331	(518,621)
-	-	381,503
-	442	255,747
<u>-</u>	<u>-</u>	<u>(255,747)</u>
-	442	381,503
<u>-</u>	<u>-</u>	<u>-</u>
(37,793)	8,773	(137,118)
<u>70,973</u>	<u>180,962</u>	<u>558,214</u>
\$ <u><u>33,180</u></u>	\$ <u><u>189,735</u></u>	\$ <u><u>421,096</u></u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2004

Net change in fund balances - total governmental funds: \$ (137,118)

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period. This is the amount by which capital outlays \$387,187 exceeded depreciation \$189,789 in the current period.

197,398

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net assets differs from the change in fund balance by the cost of the asset sold.

(198,236)

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.

21,774

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments.

-

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Accrued interest not reflected on Governmental funds

(785)

Governmental funds do not recognize lease payments as expenditures until they are paid. In contrast, the Statement of Activities treats leases payable as a long-term liability. This amount is the net change in the leases payable liability.

(23,409)

Governmental funds do not recognize compensated absences as expenditures until they are paid. In contrast, the Statement of Activities treats compensated absences as a long-term liability. This is the net change in the compensated absence liability.

(9,040)

Change in net assets of governmental activities

\$ (149,416)

ONEIDA COUNTY - STATE OF IDAHO
 COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
 PROPRIETARY FUND TYPES - COMPONENT UNIT
 ONEIDA COUNTY HOSPITAL
 For the Year Ended June 30, 2004

REVENUES, GAINS AND OTHER SUPPORT	
Net patient service revenue	\$ 4,613,301
Other revenue	44,837
TOTAL OPERATING REVENUES	4,658,138
EXPENSES	
Salaries and benefits	2,961,212
Professional fees	742,262
Supplies	695,933
Insurance	72,916
Utilities	68,359
Repairs and maintenance	94,896
Miscellaneous	38,645
Depreciation and amortization	230,459
Travel, dues and education	67,939
TOTAL OPERATING EXPENSES	4,972,621
INCOME (LOSS) FROM OPERATIONS	(314,483)
OTHER INCOME (EXPENSE)	
Investment income	1,585
Interest	(53,871)
Capital grants	44,400
Contributions	5,386
Property tax	114,986
	112,486
Changes in Net Assets	(201,997)
Net Assets - July 1, 2003	1,519,650
NET ASSETS - June 30, 2004	\$ 1,317,653

The notes to the financial statements are an integral part of this statement.

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2004

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from patient service revenues	\$ 4,468,325
Cash received from other operating revenues	44,837
Cash paid for salaries and benefits	(2,891,291)
Cash paid for supplies, professional fees and other operating expenses	(1,610,014)

Net cash provided by operating activities	<u>11,857</u>
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CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Cash received from property taxes	116,793
Cash received from donations and other nonoperating gains	<u>5,386</u>

Net cash provided by noncapital financing activities	<u>122,179</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Proceeds from capital grants	44,400
Proceeds from issuance of long-term debt	262,172
Principal payments on long-term debt	(174,285)
Interest paid on long-term debt	(56,954)
Payments for purchase of property, buildings, and equipment	<u>(402,335)</u>

Net cash used in capital and related financing activities	<u>(327,002)</u>
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CASH FLOWS FROM INVESTING ACTIVITIES

Interest received on investments	<u>1,585</u>
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Net cash provided by investing activities	<u>1,585</u>
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NET DECREASE IN CASH AND CASH EQUIVALENTS	(191,381)
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CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>589,852</u>
--	----------------

CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 398,471</u></u>
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RECONCILIATION OF LOSS FROM OPERATIONS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES

Loss from operations	\$ (314,483)
Adjustments to reconcile loss from operations to net cash provided by operating activities:	
Depreciation and amortization	230,459
Provision for bad debts	71,486
Decrease (increase) in current assets:	
Receivables	
Patient accounts, net	170,497
Estimated third-party payor settlements	(343,427)
Supplies and other current assets	(79,620)
Increase (decrease) in current liabilities:	
Accounts payable	250,556
Salaries, wages and related liabilities	69,921
Estimated third-party payor settlements	(43,532)
Net cash provided by operating activities	\$ <u>11,857</u>

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF FIDUCIARY NET ASSETS
 September 30, 2004

	PRIVATE PURPOSE TRUST FUNDS	AGENCY FUNDS
ASSETS		
Cash	\$ 65,615	\$ 77,602
Receivables	-	157,837
TOTAL ASSETS	<u>65,615</u>	<u>235,439</u>
LIABILITIES		
Accounts payable and accrued expenses	53,687	77,602
Payable to the State of Idaho	-	(155,204)
Payable to taxing districts	-	77,602
Deferred revenues	-	-
TOTAL LIABILITIES	<u>53,687</u>	<u>-</u>
NET ASSETS	<u>\$ 11,928</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 September 30, 2004

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	-
Intergovernmental revenues	291,390
Charges in services	664
Fines and forfeitures	661
Investment interest	-
Miscellaneous and contributions	401,547
Transfers from other funds	-
Total additions	<u>694,262</u>
DEDUCTIONS	
Trust operating expenses	692,786
Transfers to other funds	-
Total deductions	<u>692,786</u>
Change in Net Assets	1,476
Net Assets - October 1, 2003	<u>10,452</u>
Net Assets - September 30, 2004	<u><u>\$ 11,928</u></u>

The notes to the financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

ONEIDA COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

NOTES INDEX

1. Summary of Significant Accounting Policies
 - A. General
 - B. Reporting Entity
 - C. Government-wide and Fund Financial Statements
 - D. Measurement Focus and Basis of Accounting
 - E. Assets, Liabilities, and Fund Balances/Net Assets
 - F. Budgets and Budgetary Accounting
 - G. Compensated Absences and Post-Employment Benefits
 - H. Revenues and Expenditures/Expenses
 - I. Expenditure/Expense Recognition
 - J. Interfund Activity and Balances
 - K. Use of Estimates
2. Cash and Investments
3. Capital Assets
4. Retirement Plan
5. Deferred Compensation Plan
6. Litigation and Contingent Liabilities
7. Long-Term Debt and Capital Leases
8. Closure and Postclosure Care Costs
9. Reserve and Encumbered Fund Balances
10. Related Party Transactions
11. Material Violation of Finance-Related Legal and Contractual Provisions
12. Risk Management
13. Internal Control
14. Deficits and Interfund Transactions
15. Interfund Transfers
16. Conduit Debt
17. Changes in Accounting Principles and Restatement of Fund Balances
18. Subsequent Events

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Oneida County is organized and operates under the provisions of the Idaho Constitution and the accounting policies and practices of the County conform to accounting principles generally accepted in the United States of America as applied to governments, except for the exceptions noted hereafter:

A. GENERAL

The financial statements listed in the table of contents have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

In June 1999, the GASB issued and approved Statements No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. These statements establish new financial reporting requirements for state and local governments, public colleges, and universities throughout the United States. They require new information and restructure much of the information that governments have presented in the past. Certain significant changes in the statement include the following:

- Financial statements prepared using the full accrual accounting method for all County activities, not yet including infrastructure (roads, bridges, etc.).

The County's basic financial statements consist of government-wide financial statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial position.

B. REPORTING ENTITY

The scope of the reporting entity is intended to cover those funds under the direct jurisdiction of other governing boards, elected or appointed, that exercise substantially or total administrative and supervisory authority in their name are considered to be substantially autonomous from Oneida County government and are not included in this report except for Oneida County Hospital which is audited by other auditors and is included as a component unit of the County. In addition, the County receives and disburses money from various agency accounts held for other entities. These accounts are maintained for others only in fiduciary capacity and beyond that capacity are not included in this report.

C. COMPONENT UNIT – ONEIDA COUNTY HOSPITAL

The component unit column in the combined financial statements includes the financial data of the County's component unit. It is reported in a separate column to emphasize that it is legally separate from the County.

Oneida County Hospital is an 11-bed acute care hospital with an attached 41-bed long-term nursing care facility, licensed by the State of Idaho to provide certain healthcare services to area residents. The Hospital Board was created by Oneida County in accordance with the statutes of the State of Idaho. The Board is appointed by the Board of County Commissioners. The County Commissioners have the power to approve or disapprove rules and regulations for the conduct and operations of the hospital property.

Complete financial statements of Oneida County Hospital can be obtained from their administration office at 150 North 200 West, Malad, Idaho 83252. The Hospital has a fiscal year end of June 30, 2004.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The County's basic financial statements consist of both government-wide statements and fund statements. The government-wide statements focus on the County as a whole, while the fund statements focus on individual funds.

Government-wide Financial Statements

The government-wide statements present information on all non-fiduciary activities of the government. The County's activities are distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The effects of interfund activity have been eliminated from the government-wide statements except for the residual amounts due between governmental and business-type activities.

The *Statement of Net Assets* presents the County's non-fiduciary assets and liabilities, with the difference reported as net assets. Net assets are restricted when constraints placed upon them are either externally imposed or are imposed by constitutional provisions or enabling legislation.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. The County does not allocate general government (indirect) expenses to other functions. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

Fund Financial Statements

The financial transactions of the County are recorded in individual funds. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Separate statements are provided for *governmental*, *proprietary*, and *fiduciary funds*. For governmental and proprietary funds, the emphasis is on *major funds*, with each displayed in a separate column.

The County reports the following major governmental funds:

- **General Fund** - The fund is the principal operating fund of the County. It is used to account for all financial resources not required to be accounted for in another fund.
- **Road & Bridge Fund** - This fund accounts for maintenance of County roads and bridges, and is funded primarily from State Highway User proceeds and also from general property tax revenues.
- **Justice Fund** - This fund accounts for law enforcement activities of the county. It is funded primarily from general property tax revenues, prisoner housing and grants.
- **Revaluation** - This fund accounts for all activities associated with the assessor's office and is funded by general property tax revenues and State shared revenue.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Sanitation Fund – This fund accounts for the transfer of solid waste and landfill operations of the County. It is funded primarily from user fees.

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

Governmental Fund Types

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

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

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

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

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources and for the repayment of general long-term debt principal, interest, and related costs. The County transfers money from other funds to pay the bonded indebtedness.

Proprietary Fund Types – Enterprise Funds

Enterprise Funds – Enterprise Funds account for operations that meet one of two criteria: 1) the activity runs in a manner similar to private business enterprises. Moreover, the intent of the governing body is that the ongoing operating costs (including depreciation) of providing goods or services to the public are financed or recovered primarily through user charges, or 2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Fund Types

Fiduciary Funds – Fiduciary Funds account for assets held in a trustee capacity or as an agent for individuals, private organizations, or other governments. The reporting focus is on net assets and changes in net assets.

Trust and Agency Funds – Private Purpose Trust Funds account for funds held in a trustee capacity. Agency funds are purely custodial in nature.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the related liability is incurred, regardless of the timing of the cash flows. Property taxes are recognized as revenues in the year for which they are levied. Other revenues are recognized in the year in which the related sales or other activity has occurred. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

The proprietary and fiduciary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues generally result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating items, such as interest expense and investment earnings, result from nonexchange transactions or ancillary activities.

For business-type activities and enterprise funds, the County follows all GASB pronouncements and all Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989 unless those standards conflict with a GASB pronouncement.

The governmental fund financial statements are prepared and reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Expenditures are generally recorded when the related liability is incurred.

F. ASSETS, LIABILITIES, AND FUND BALANCES/NET ASSETS

Following are the County's significant policies regarding recognition and reporting of certain assets, liabilities, and equity.

Cash and Investments

Cash and cash equivalents consist primarily of demand deposits with financial institutions and short-term investments with original maturities of three months or less from the purchase date. Investments include pooled investments and certificates of deposit with original maturities greater than three months.

Receivables

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

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Taxes Receivable

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

Property taxes attach as an enforceable lien as of December 20 following levy in September. Therefore, no amount has been set aside for an allowance of doubtful accounts. Property taxes not collected before December 1, 2004 are classified as deferred revenue.

Capital Assets

The County defines a capital asset as an asset with an initial cost of \$10,000 or more for equipment, \$50,000 or more for land and buildings and an estimated useful life or more than one year. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair value on the date of donation.

Capital assets purchased in governmental funds are recorded as expenditures in the governmental fund statements. Interest expense for capital asset construction related to governmental activities is not capitalized. Interest expense incurred during construction of capital assets related to business-type activities is capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Building, equipment, infrastructure, and other depreciable assets are depreciated using the straightline method over the following estimated useful lives of 5 to 70 years.

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Infrastructure assets will be added at a later date.

Long-term Obligations

In the government-wide statements and proprietary fund statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums, discounts, and issuance costs are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the governmental fund financial statements, bond premiums, discounts, and issuance costs are recognized as expenditures in the current period. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. The face amount of debt issued is reported as other financing sources.

Net Assets/Fund Balances

The difference between assets and liabilities is net assets on the government-wide, proprietary fund, and fiduciary fund statements, and fund balance on the governmental fund statements.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. BUDGETS AND BUDGETARY ACCOUNTING

The Idaho Constitution and the Idaho Department of Revenue and Taxation prescribe the budget process and procedures for governmental subdivisions. The Oneida County has satisfied the basic requirements prescribed in the following particulars:

- 1) Formulation of subsequent year budget requirements by internal County officers and personnel.
- 2) Perusal of formulated budgets by the County Commission and its clerk.
- 3) Presentation of preliminary and final budget requirements in formal news media of the County.
- 4) Open hearings to permit taxpayer input before such budgets are formally adopted.

Subsequent control budgets following adoption is accomplished through a budget-expenditures control system with interim status accounting and reporting made available to officers and employees for management purposes. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). The County does not maintain a formal encumbrance accounting system.

H. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

Accumulated unpaid vacation and other employee benefits are accrued when incurred in proprietary funds on the accrual basis of accounting. Such amounts are not accrued in governmental funds on the modified accrual basis of accounting. At September 30, 2004, unrecorded fund liabilities included approximately \$103,375 of total leave time accumulations and are considered normal to the County operation.

Vacation and compensatory leave are recorded as an expenditure when used in governmental funds and as an expense when earned in proprietary funds and in the government-wide statements. A liability for unused vacation and compensatory leave is recorded in the government-wide Statement of Net Assets.

I. REVENUES AND EXPENDITURES/EXPENSES

Under the modified accrual basis of accounting, revenues are recognized in governmental funds when "measurable and available." Revenues are considered to be available when they are collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Oneida County considers property tax revenues to be "available" if they are collected within 60 days after year-end. Grants and similar items are recognized as revenue when all eligibility requirements have been met. All other revenues, including sales taxes, are considered to be available if they are collected within 30 days after year-end. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

In proprietary funds and government-wide statements, revenues are recognized when earned.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. EXPENDITURE/EXPENSE RECOGNITION

In governmental funds, expenditures are generally recorded when the related liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Capital asset acquisition and construction are reported as expenditures in the period they are acquired.

In proprietary funds and government-wide statements, expenses are recorded when the related liability is incurred.

Operating expenses for the enterprise fund, if applicable, include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When an expenditure or expense is incurred for purposes for which both restricted and unrestricted resources are available, the County generally uses restricted resources first, then unrestricted resources.

K. INTERFUND ACTIVITY AND BALANCES

Government-wide Statements

In general, eliminations have been made to minimize the double-counting of internal activity. There were no interfund receivables or payables at September 30, 2004. During 2004, there were no transfers between governmental and business-type activities.

Governmental Fund Statements

Interfund transactions for goods and services provided and used are reported as revenues and expenditures/expenses in the funds involved. Cash transfers between funds of the County are reported as other financing sources and uses in the governmental fund statements.

K. USE OF ESTIMATES

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

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

2. CASH AND INVESTMENTS

The County in effect maintains a cash and investment pool that is available for use by all funds. Cash deposits and cash investments by the County Treasurer (including \$289 petty cash) as of September 30, 2004 totaled \$706,430 of which \$706,140 represents demand deposits. Of the total deposits for the County, \$563,213 was allocated to governmental funds.

The deposits totaling \$526,366 are collateralized, though not required to be collateralized by Idaho State Statute.

The County follows the requirements of the Idaho Public Depository Law (Idaho Code Section, Title 57-100), and applicable investment rights and restrictions cited by Idaho Code Section, Title 67, 67-1210.

The County's deposits and investments are categorized below to give an indication of the risk assumed by the County at September 30, 2004. Category I includes investments or deposits that are insured or registered or for which securities are held by the County or its agent in the County's name. Category II includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department in the County's name. Category III includes uninsured and unregistered investments and deposits for which securities are held by the broker or dealer, or by its trust department or agent but not in the County's name.

	CATEGORY			Bank	Carrying
	I	II	III	Balance	Amount
<u>Deposits:</u>					
Demand accounts	\$ 104,817	\$ 526,366	\$ -	\$ 631,183	\$ 706,430
	<u>\$ 104,817</u>	<u>\$ 526,366</u>	<u>\$ -</u>	<u>\$ 631,183</u>	<u>\$ 706,430</u>

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2004 was as follows:

	Balance 10-01-03	Additions	Deletions	Balance 09-30-04
<u>Governmental Activities</u>				
Capital assets, not being depreciated				
Land	\$ 60,310	\$ -	\$ -	\$ 60,310
Total capital assets, not being depreciated	60,310	-	-	60,310
Capital assets, being depreciated				
Buildings and improvements	933,531	-	-	933,531
Machinery and equipment	762,306	-	-	762,306
Buildings and improvements – leased	135,996	-	-	135,996
Machinery and equipment – leased	1,182,393	387,187	378,418	1,191,162
Total capital assets, being depreciated	3,014,226	387,187	378,418	3,022,995
Less accumulated depreciation for				
Buildings and improvements	318,246	22,931	-	341,177
Machinery and equipment	1,183,671	166,859	180,188	1,170,342
Total accumulated depreciation	1,501,917	189,790	180,188	1,511,519
Total capital assets, being depreciated, net	1,512,309	197,397	198,230	1,511,476
Governmental activity, capital assets, net	\$ 1,572,619	\$ 197,397	\$ 198,230	\$ 1,571,786

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

<u>Governmental activities</u>	
General government	\$ 136,109
Public Safety	-
Public Works	38,648
Health, Welfare and Sanitation	8,333
Culture and Recreation	6,700
Conservation and Economic Development	-
Total governmental activities	\$ 189,790

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

4. 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. The authority to establish and amend benefit provisions is established in Idaho Code. 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 5 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 2.0% (2.3% police/firefighter) of the average monthly salary for the highest consecutive 42 months.

The contribution requirements of Oneida County and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended June 30, 2004, the required contribution rate as a percentage of covered payroll for members was 5.86% for general members and 7.21% for police/firefighters. The employer rate as a percentage of covered payroll was 9.77% for general members and 10.11% for police/firefighter members. Oneida County's contributions required and paid were \$132,813, \$209,761, and \$145,433 for the three years ended September 30, 2004, 2003, and 2002 respectively

5. DEFERRED COMPENSATION PLAN

The county offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The County funds all amounts of compensation deferred under the plan, at the direction of the covered employee, through investments in fixed annuity contracts administered by PEBSCO Deferred Compensation Plan Administrator.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

6. LITIGATION AND CONTINGENT LIABILITIES

There are occasionally claims and lawsuits are pending against the County. These claims and lawsuits are presently handled by the County's insurance company and the probability of potential loss in excess of insurance coverage is remote.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

7. LONG-TERM DEBT AND CAPITAL LEASES

Long-term Obligation Activity:

General long-term obligations of the county include capital leases and landfill postclosure costs. During the year ending September 30, 2004, the following changes occurred in long-term debt:

Governmental activities	Balance 10-01-03	Additions	Reductions	Balance 09-30-04	Amounts due within one year
Compensated absences	\$ 94,335	\$ 9,040	\$ -	\$ 103,375	\$ 15,000
Capital leases	697,499	381,503	358,094	720,908	258,693
Landfill closure costs	163,380	-	-	163,380	-
Total governmental activities	\$ 955,214	\$ 390,543	\$ 358,094	\$ 987,663	\$ 273,693

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2004, are as follows:

Year	<u>Governmental Activities</u>	
	<u>Capital Leases</u>	
	Principal	Interest
2004	\$ 396,801	\$ 23,007
2005	252,149	25,592
2006	96,932	17,731
2007	63,907	14,840
2008	53,293	12,111
2009	208,301	10,002
2010	14,768	2,085
2011	15,433	1,420
2012	16,125	728
	<u>\$ 1,117,699</u>	<u>\$ 107,516</u>

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

Compensated absences typically have been liquidated in the general and other governmental funds.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

8. CLOSURE AND POSTCLOSURE CARE COSTS

Idaho IDAPA 16, Title 01, Chapter 6 and federal regulations require the Oneida County solid waste landfills to place a final cover on its solid waste landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste. The total estimated cost of the landfill closure is minimal and postclosure care is estimated to be \$12,000 per year for 30 years for a total of \$360,000. The \$356,000 reported as landfill closure and postclosure at September 30, 2004, represents the cumulative amount reported to date based on the use of 99 percent of the estimated capacity of the current landfill. The Oneida County solid waste landfill will recognize the remaining estimated cost of closure and postclosure care of \$4,000 as the remaining estimated capacity is filled. The estimated liability is based on what it would cost to perform all closure and postclosure care of the current landfill site in 2004 dollars. The County expects to close the current landfill in August, 2005. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The Oneida County solid waste landfill is not required to fund contributions to a trust to finance closure and postclosure care. The County may find that funding requirements may be inadequate or that additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) and these costs may need to be covered by charges to future landfill users or from tax revenue.

9. RESERVE AND ENCUMBERED FUND BALANCES

Funds in the amount of \$1,742 are reserved in the Road and Bridge Fund for the construction of new road segments. No encumbrance has been incurred.

10. RELATED PARTY TRANSACTIONS

The County has not been directly involved in related party transactions that would violate the Idaho Code or Federal Regulations.

11. MATERIAL VIOLATION OF FINANCE-RELATED LEGAL AND CONTRACTUAL PROVISIONS

There are no known violations of direct finance-related legal and contractual provisions.

12. RISK MANAGEMENT

Oneida County has elected to carry general liability insurance for the year ended September 30, 2004, through ICRMP.

13. INTERNAL CONTROL

The County is organized and functions under the standards prescribed by the Idaho Constitution and conforms to such standards in relation to the separation of duties and responsibilities for internal control purposes.

The function of internal auditing is limited by organization size and experience of personnel. However, basic cash flow and tax control liaison and audit are performed within the County.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

14. DEFICITS AND INTERFUND TRANSACTIONS

There were no fund deficits reportable by the County.

There were no interfund account balances at September 30, 2004.

15. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2004, consisted of the following:

<u>Transfer from:</u>	General
	<u>Fund</u>
<u>Transfer to:</u>	
Justice Fund	\$ 250,000
Revaluation	5,305
Nonmajor GF	<u>442</u>
Total	<u>\$ 255,407</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the various funds to finance programs accounted for in other funds in accordance with budgetary authorizations.

16. CONDUIT DEBT

The Board of Commissioners determined that Oneida County, Idaho, should issue a Tax Anticipation Note in the amount of \$185,000, payable out of the uncollected taxes levied by the hospital, to pay contract obligations and expenses of the hospital, to be repaid by the hospital in 2005.

17. CHANGES IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCE

A. Changes in Accounting Principles

For the fiscal year 2004, the County has implemented GASB Statement No. 34, "Basic Financial Statements for State and Local Governments"; GASB Statement No. 37, "Basic Financial Statements for State and Local Governments: Omnibus"; GASB Statement No. 38, "Certain Financial Statements Note Disclosures"; and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statement."

GASB 34 creates new basic financial statements for reporting on the County's financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

The government-wide financial statements split the County's programs between business-type and governmental activities. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at September 30, 2003, caused by the conversion to the accrual basis of accounting.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2004

17. CHANGES IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCE

(Continued)

B. Restatement of Fund Balance

The changes to the beginning fund balance as well as the transition from fund balance to net assets of the governmental activities are as follows:

	Governmental Activities
Fund Balance, September 30, 2003	\$ 558,214
GASB 34 Adjustments:	
Capital assets	1,572,624
Long-term liabilities	(969,706)
Long-term (deferred) assets	344,872
Net Assets, September 30, 2003	\$ 1,506,004

18. SUBSEQUENT EVENTS

There are no known subsequent events that will have a material impact on the operation of the County.

REQUIRED SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH VARIANCES)
GENERAL FUND
For the year ended September 30, 2004

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET-
	ORIGINAL	FINAL	BUDGETARY BASIS	POSITIVE (NEGATIVE)
REVENUES				
Property taxes	\$ 237,751	\$ 237,751	\$ 263,277	\$ 25,526
Sales and miscellaneous taxes	-	-	181,548	181,548
Fees and fines	105	105	-	(105)
Licenses and permits	9,244	9,244	19,436	10,192
Intergovernmental	161,781	161,781	380,651	218,870
Charges for services	13,852	13,852	45,346	31,494
Investment earnings	-	-	4,415	4,415
Miscellaneous	8,243	8,243	30,735	22,492
	<u>430,976</u>	<u>430,976</u>	<u>925,408</u>	<u>494,432</u>
EXPENDITURES				
Current:				
General government	688,469	688,469	682,869	5,600
Public safety	2,896	2,896	2,706	190
Public works	-	-	-	-
Health, welfare and sanitation	31,162	31,162	32,882	(1,720)
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	11,000	11,000	50,863	(39,863)
	<u>733,527</u>	<u>733,527</u>	<u>769,320</u>	<u>(35,793)</u>
Excess (deficiency) of revenues over expenditures	(302,551)	(302,551)	156,088	458,639
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	36,642	36,642
Transfers in	-	-	-	-
Transfers out	-	-	(255,747)	255,747
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>(219,105)</u>	<u>292,389</u>
Net change in fund balances	(302,551)	(302,551)	(63,017)	239,534
Fund Balances, Oct. 1, 2003	220,148	220,148	220,148	-
FUND BALANCES, SEPT. 30, 2004	<u>\$ (82,403)</u>	<u>\$ (82,403)</u>	<u>\$ 157,131</u>	<u>\$ 239,534</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH VARIANCES)
ROAD AND BRIDGE
For the year ended September 30, 2004

	BUDGETED AMOUNTS		ACTUAL AMOUNTS BUDGETARY	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	BASIS	
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	947,541	947,541	967,289	19,748
Charges for services	-	-	40,051	40,051
Investment earnings	-	-	-	-
Miscellaneous	84,407	84,407	4,485	(79,922)
	<u>1,031,948</u>	<u>1,031,948</u>	<u>1,011,825</u>	<u>(20,123)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	1,003,186	1,003,186	902,890	100,296
Health, welfare and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	182,000	182,000	486,916	(304,916)
	<u>1,185,186</u>	<u>1,185,186</u>	<u>1,389,806</u>	<u>(204,620)</u>
Excess (deficiency) of revenues over expenditures	(153,238)	(153,238)	(377,981)	(224,743)
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	344,861	344,861
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>344,861</u>	<u>344,861</u>
Net change in fund balances	(153,238)	(153,238)	(33,120)	120,118
Fund Balances, Oct. 1, 2003	34,862	34,862	34,862	-
FUND BALANCES, SEPT. 30, 2004	<u>\$ (118,376)</u>	<u>\$ (118,376)</u>	<u>\$ 1,742</u>	<u>\$ 120,118</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH VARIANCES)
JUSTICE FUND
For the year ended September 30, 2004

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET-
	ORIGINAL	FINAL	BUDGETARY BASIS	POSITIVE (NEGATIVE)
REVENUES				
Property taxes	\$ 360,164	\$ 360,164	\$ 369,689	\$ 9,525
Sales and miscellaneous taxes	-	-	111,641	111,641
Fees and fines	50,059	50,059	380	(49,679)
Licenses and permits	14,576	14,576	-	(14,576)
Intergovernmental	386,472	386,472	303,759	(82,713)
Charges for services	344,065	344,065	78,970	(265,095)
Investment earnings	-	-	-	-
Miscellaneous	7,693	7,693	3,683	(4,010)
	<u>1,163,029</u>	<u>1,163,029</u>	<u>868,122</u>	<u>(294,907)</u>
EXPENDITURES				
Current:				
General government	1,019,748	1,019,748	1,045,078	(25,330)
Public safety	-	-	-	-
Public works	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	143,281	143,281	84,568	58,713
	<u>1,163,029</u>	<u>1,163,029</u>	<u>1,129,646</u>	<u>33,383</u>
Excess (deficiency) of revenues over expenditures	-	-	(261,524)	(261,524)
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	250,000	250,000
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>
Net change in fund balances	-	-	(11,524)	(11,524)
Fund Balances, Oct. 1, 2003	50,711	50,711	50,711	-
FUND BALANCES, SEPT. 30, 2004	<u>\$ 50,711</u>	<u>\$ 50,711</u>	<u>\$ 39,187</u>	<u>\$ (11,524)</u>

ONEIDA COUNTY - STATE OF IDAHO
 BUDGET AND ACTUAL (WITH VARIANCES)
 REVALUATION
 For the year ended September 30, 2004

	BUDGETED AMOUNTS		ACTUAL AMOUNTS BUDGETARY	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	BASIS	
REVENUES				
Property taxes	\$ 31,511	\$ 31,511	\$ 31,090	\$ (421)
Sales and miscellaneous taxes	-	-	8,003	8,003
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	9,198	9,198	1,756	(7,442)
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	9	9
	<u>40,709</u>	<u>40,709</u>	<u>40,858</u>	<u>149</u>
EXPENDITURES				
Current:				
General government	46,600	46,600	37,655	8,945
Public safety	-	-	-	-
Public works	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	8,945	(8,945)
	<u>46,600</u>	<u>46,600</u>	<u>46,600</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(5,891)	(5,891)	(5,742)	149
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	5,305	5,305
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>5,305</u>	<u>5,305</u>
Net change in fund balances	(5,891)	(5,891)	(437)	5,454
Fund Balances, Oct. 1, 2003	<u>558</u>	<u>558</u>	<u>558</u>	<u>-</u>
FUND BALANCES, SEPT. 30, 2004	<u>\$ (5,333)</u>	<u>\$ (5,333)</u>	<u>\$ 121</u>	<u>\$ 5,454</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH VARIANCES)
SANITARY LANDFILL
For the year ended September 30, 2004

	BUDGETED AMOUNTS		ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	86,269	86,269	110,263	23,994
Investment earnings	-	-	-	-
Miscellaneous	1,978	1,978	2,194	216
	<u>88,247</u>	<u>88,247</u>	<u>112,457</u>	<u>24,210</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health, welfare and sanitation	110,250	110,250	102,557	7,693
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	40,000	40,000	47,693	(7,693)
	<u>150,250</u>	<u>150,250</u>	<u>150,250</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(62,003)	(62,003)	(37,793)	24,210
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(62,003)	(62,003)	(37,793)	24,210
Fund Balances, Oct. 1, 2003	70,973	70,973	70,973	-
FUND BALANCES, SEPT. 30, 2004	<u>\$ 8,970</u>	<u>\$ 8,970</u>	<u>\$ 33,180</u>	<u>\$ 24,210</u>

SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES - SPECIAL REVENUE FUNDS
 September 30, 2004

	<u>AIRPORT</u>	<u>AMBULANCE</u>	<u>VETERAN MEMORIAL</u>	<u>DISTRICT COURT</u>
ASSETS				
Cash - County Treasurer	\$ 2,629	\$ 51,676	\$ 1,792	\$ 49,003
Accounts receivable	-	13,570	-	-
Taxes receivable	332	-	271	-
	<u>\$ 2,961</u>	<u>\$ 65,246</u>	<u>\$ 2,063</u>	<u>\$ 49,003</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ 2,629	\$ 699	\$ -	\$ 7,068
Deferred revenue	315	-	257	-
	<u>2,944</u>	<u>699</u>	<u>257</u>	<u>7,068</u>
FUND BALANCES				
Reserved fund balances	-	-	-	-
Unreserved fund balances	17	64,547	1,806	41,935
	<u>17</u>	<u>64,547</u>	<u>1,806</u>	<u>41,935</u>
	<u>\$ 2,961</u>	<u>\$ 65,246</u>	<u>\$ 2,063</u>	<u>\$ 49,003</u>

ONEIDA COUNTY - STATE OF IDAHO

COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES - SPECIAL REVENUE FUNDS

September 30, 2004

	<u>COUNTY FAIR</u>	<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>
ASSETS				
Cash - County Treasurer	\$ 38,070	\$ 4,143	\$ 8,811	\$ 13,984
Accounts receivable	-	-	-	-
Taxes receivable	<u>3,217</u>	<u>1,526</u>	<u>1,547</u>	<u>597</u>
	<u>\$ 41,287</u>	<u>\$ 5,669</u>	<u>\$ 10,358</u>	<u>\$ 14,581</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ 4,006	\$ -	\$ 7,784	\$ 300
Deferred revenue	<u>3,056</u>	<u>1,450</u>	<u>1,470</u>	<u>568</u>
	<u>7,062</u>	<u>1,450</u>	<u>9,254</u>	<u>868</u>
FUND BALANCES				
Reserved fund balances	-	-	-	-
Unreserved fund balances	<u>34,225</u>	<u>4,219</u>	<u>1,104</u>	<u>13,713</u>
	<u>34,225</u>	<u>4,219</u>	<u>1,104</u>	<u>13,713</u>
	<u>\$ 41,287</u>	<u>\$ 5,669</u>	<u>\$ 10,358</u>	<u>\$ 14,581</u>

	TORT	WEEDS	ONEIDA COUNTY SEARCH & RESCUE	WATERWAYS	OTHER SPECIAL REVENUE	TOTALS (Memorandum Only)
\$	6,004	\$ 5,535	\$ -	\$ 2,666	\$ 15,050	\$ 199,363
	-	-	-	-	-	13,570
	<u>6,423</u>	<u>3,812</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,725</u>
\$	<u>12,427</u>	<u>9,347</u>	<u>-</u>	<u>2,666</u>	<u>15,050</u>	<u>230,658</u>
\$	-	\$ 223	\$ -	\$ 1,375	\$ -	\$ 24,084
	<u>6,102</u>	<u>3,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,839</u>
	<u>6,102</u>	<u>3,844</u>	<u>-</u>	<u>1,375</u>	<u>-</u>	<u>40,923</u>
	-	-	-	-	-	-
	<u>6,325</u>	<u>5,503</u>	<u>-</u>	<u>1,291</u>	<u>15,050</u>	<u>189,735</u>
	<u>6,325</u>	<u>5,503</u>	<u>-</u>	<u>1,291</u>	<u>15,050</u>	<u>189,735</u>
\$	<u>12,427</u>	<u>9,347</u>	<u>-</u>	<u>2,666</u>	<u>15,050</u>	<u>230,658</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPES - SPECIAL REVENUE FUNDS
 For the Year Ended September 30, 2004

	AIRPORT		AMBULANCE	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ 6,400	\$ 6,224	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	1,489	3,298	6,694
Charges for services	-	5,404	37,398	64,670
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	8,000	715	1,030	2,710
	<u>14,400</u>	<u>13,832</u>	<u>41,726</u>	<u>74,074</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	43,989	40,551
Health, welfare and sanitation	-	-	-	-
Public works	15,830	15,830	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	27,737	23,735
	<u>\$ 15,830</u>	<u>15,830</u>	<u>\$ 71,726</u>	<u>64,286</u>
Excess (deficiency) of revenues over expenditures		(1,998)		9,788
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt		-		-
Statutory transfers in		442		-
Statutory transfers out		-		-
Excess (deficiency) of revenues over expenditures and other uses		(1,556)		9,788
Fund Balances, October 1, 2003		<u>1,573</u>		<u>54,759</u>
FUND BALANCES, September 30, 2004		<u>\$ 17</u>		<u>\$ 64,547</u>

VETERAN MEMORIAL		DISTRICT COURT		COUNTY FAIR	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 3,500	\$ 3,509	\$ -	\$ -	\$ 39,412	\$ 39,085
-	-	-	-	-	-
-	814	4,014	52,385	6,396	8,754
-	-	45,516	38,815	8,469	28,115
-	-	-	1,965	-	-
-	-	-	-	-	-
-	-	1,253	149	9,873	1,369
<u>3,500</u>	<u>4,323</u>	<u>50,783</u>	<u>93,314</u>	<u>64,150</u>	<u>77,323</u>
-	-	-	-	-	-
-	-	80,893	84,893	-	-
-	-	-	-	-	-
3,500	3,500	-	-	74,211	60,345
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	4,000	-	-	-
<u>\$ 3,500</u>	<u>3,500</u>	<u>\$ 84,893</u>	<u>84,893</u>	<u>\$ 74,211</u>	<u>60,345</u>
	823		8,421		16,978
	-		-		-
	-		-		-
	-		-		-
	823		8,421		16,978
	983		33,514		17,247
\$ <u>1,806</u>		\$ <u>41,935</u>		\$ <u>34,225</u>	

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPES - SPECIAL REVENUE FUNDS
 For the Year Ended September 30, 2004

	HEALTH DISTRICT		PARKS AND RECREATION	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ 11,402	\$ 11,762	\$ 19,356	\$ 19,483
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	2,326	4,412	9,377
Charges for services	-	-	27,677	23,207
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	9	5,047	1,092
	<u>11,402</u>	<u>14,097</u>	<u>56,492</u>	<u>53,159</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	28,752	28,537	-	-
Public works	-	-	-	-
Culture and recreation	-	-	51,492	47,942
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	5,000	5,680
	<u>\$ 28,752</u>	<u>28,537</u>	<u>\$ 56,492</u>	<u>53,622</u>
Excess (deficiency) of revenues over expenditures		(14,440)		(463)
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt		-		-
Statutory transfers in		-		-
Statutory transfers out		-		-
Excess (deficiency) of revenues over expenditures and other uses		(14,440)		(463)
Fund Balances, October 1, 2003		<u>18,659</u>		<u>1,567</u>
FUND BALANCES, September 30, 2004		<u>\$ 4,219</u>		<u>\$ 1,104</u>

INDIGENT AND CHARITY		TORT		WEEDS	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 8,270	\$ 8,122	\$ 85,187	\$ 84,989	\$ 49,229	\$ 48,769
-	-	-	-	-	-
1,580	1,861	-	19,540	12,871	22,669
-	-	-	-	9,221	7,618
-	-	-	-	-	-
-	-	-	-	-	-
-	821	-	8	-	11
9,850	10,804	85,187	104,537	71,321	79,067
-	-	99,715	99,714	-	-
-	-	-	-	-	-
42,038	42,038	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	74,237	74,237
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5,440	5,440
\$ 42,038	42,038	\$ 99,715	99,714	\$ 79,677	79,677
	(31,234)		4,823		(610)
	-		-		-
	-		-		-
	(31,234)		4,823		(610)
	44,947		1,502		6,113
\$ 13,713		\$ 6,325		\$ 5,503	

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPES - SPECIAL REVENUE FUNDS
 For the Year Ended September 30, 2004

	ONEIDA COUNTY SEARCH AND RESCUE		WATERWAYS	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	7,463	19,835
Charges for services	-	-	-	2,500
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	-	2,077
	<u>-</u>	<u>-</u>	<u>7,463</u>	<u>24,412</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	7,749	7,749
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	15,470	15,470
	<u>-</u>	<u>-</u>	<u>15,470</u>	<u>15,470</u>
	\$ <u>-</u>	\$ <u>-</u>	\$ <u>23,219</u>	\$ <u>23,219</u>
Excess (deficiency) of revenues over expenditures		-		1,193
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt		-		-
Statutory transfers in		-		-
Statutory transfers out		-		-
Excess (deficiency) of revenues over expenditures and other uses		-		1,193
Fund Balances, October 1, 2003		-		98
FUND BALANCES, September 30, 2004		\$ <u>-</u>		\$ <u>1,291</u>

OTHER SPECIAL REVENUE		TOTALS (Memorandum Only)		VARIANCE
Budget	Actual	Budget	Actual	Favorable (Unfavorable)
\$ -	\$ -	\$ 222,756	221,943	\$ (813)
-	-	-	-	-
-	-	40,034	145,744	105,710
-	-	128,281	170,329	42,048
-	-	-	1,965	1,965
-	-	-	-	-
-	17,763	25,203	26,724	1,521
-	17,763	416,274	566,705	150,431
-	2,713	99,715	102,427	(2,712)
-	-	124,882	125,444	(562)
-	-	70,790	70,575	215
-	-	15,830	15,830	-
-	-	136,952	119,536	17,416
-	-	74,237	74,237	-
-	-	-	-	-
-	-	-	-	-
-	-	57,647	50,325	7,322
\$ -	2,713	\$ 580,053	558,374	\$ 21,679
	15,050		8,331	
	-		-	
	-		442	
	-		-	
	15,050		8,773	
	-		180,962	
\$	15,050	\$	189,735	

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2004

	AUDITORS TRUST	SENIOR CITIZENS TRUST	SHERIFF'S REVOLVING TRUST	TOTALS (Memorandum Only)
ASSETS				
Cash - County Treasurer	\$ 65,470	\$ -	\$ 145	\$ 65,615
Receivables	-	-	-	-
	<u>\$ 65,470</u>	<u>\$ -</u>	<u>\$ 145</u>	<u>\$ 65,615</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ 53,675	\$ -	\$ 12	\$ 53,687
	<u>53,675</u>	<u>-</u>	<u>12</u>	<u>53,687</u>
FUND BALANCES				
Unreserved fund balances	11,795	-	133	11,928
	<u>\$ 65,470</u>	<u>\$ -</u>	<u>\$ 145</u>	<u>\$ 65,615</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 For the Year Ended September 30, 2004

	AUDITOR TRUST	SENIOR CITIZENS TRUST	SHERIFF'S REVOLVING TRUST	TOTALS (Memorandum Only)
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	291,390	-	-	291,390
Charges for services	-	-	664	664
Fines and forfeitures	661	-	-	661
Investment interest	-	-	-	-
Miscellaneous and contributions	399,499	2,048	-	401,547
	<u>691,550</u>	<u>2,048</u>	<u>664</u>	<u>694,262</u>
EXPENDITURES				
General government	692,255	-	-	692,255
Public safety	-	-	531	531
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Trust remittance	-	-	-	-
	<u>692,255</u>	<u>-</u>	<u>531</u>	<u>692,786</u>
Excess (deficiency) of revenues over expenditures	(705)	2,048	133	1,476
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	(705)	2,048	133	1,476
Fund Balances, Oct. 1, 2003	<u>12,500</u>	<u>(2,048)</u>	<u>-</u>	<u>10,452</u>
FUND BALANCES, Sept. 30, 2004	<u>\$ 11,795</u>	<u>\$ -</u>	<u>\$ 133</u>	<u>\$ 11,928</u>

OTHER SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
<i>Clerk/Auditor/Recorder</i>			
Salary - part-time	\$ 13,624	\$ -	\$ 13,624
Salary - officer	34,111	34,111	-
Salary - deputies	31,340	42,553	(11,213)
Total A	79,075	76,664	2,411
Personnel benefits	-	-	-
Travel	800	411	389
Supplies	1,500	3,259	(1,759)
Utilities	-	-	-
Repairs and maintenance	500	75	425
Dues and memberships	170	80	90
Postage	300	258	42
Miscellaneous	350	-	350
Capital outlay	-	-	-
Total B	3,620	4,083	(463)
Department Totals	82,695	80,747	1,948
<i>Assessor</i>			
Salary - officers	33,405	33,405	-
Salary - deputies	51,552	51,551	1
Salary - motor vehicles	5,253	5,255	(2)
Salary - employee	27,215	27,248	(33)
Total A	117,425	117,459	(34)
Travel	2,050	1,045	1,005
Supplies	1,400	2,448	(1,048)
Vehicles	-	-	-
Utilities	600	844	(244)
Repairs and maintenance	900	1,028	(128)
Dues and memberships	300	380	(80)
Postage	3,000	1,607	1,393
Miscellaneous	500	-	500
Capital outlay	-	-	-
Total B	8,750	7,352	1,398
Department Totals	\$ 126,175	\$ 124,811	\$ 1,364

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Treasurer/Tax Collector</i>			
Salary - deputies	\$ 28,031	\$ 28,031	\$ -
Salary - officers	33,405	33,405	-
Salary - part-time	-	-	-
Total A	61,436	61,436	-
Travel	950	1,099	(149)
Supplies	900	994	(94)
Tax deeding and title search	1,200	936	264
Miscellaneous	-	-	-
Utilities	-	-	-
Repairs and maintenance	250	-	250
Postage	1,600	1,511	89
Dues and memberships	220	80	140
Training	300	150	150
Advertising	250	217	33
Capital outlay	-	-	-
Total B	5,670	4,987	683
Department Totals	67,106	66,423	683
<i>Commissioners</i>			
Salary - officers	34,404	34,403	1
Total A	34,404	34,403	1
Travel	3,200	4,061	(861)
Supplies	-	-	-
Utilities	-	-	-
Dues and memberships	300	150	150
Miscellaneous	400	1,102	(702)
Capital outlay	-	-	-
Total B	3,900	5,313	(1,413)
Department Totals	\$ 38,304	\$ 39,716	\$ (1,412)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Coroner</i>			
Salary - officers	\$ 1,094	\$ 1,094	\$ -
Total A	1,094	1,094	-
Travel	-	100	(100)
Jury and witnesses	50	-	50
Autopsies and inquests	-	-	-
Total B	50	100	(50)
Department Totals	1,144	1,194	(50)
<i>Annex Building and Grounds</i>			
Salary - deputies	3,605	3,605	-
Total A	3,605	3,605	-
Supplies	450	306	144
Utilities	4,900	4,724	176
Professional services	-	-	-
Repairs and maintenance	1,500	2,542	(1,042)
Rent	-	-	-
Contracts	-	-	-
Total B	6,850	7,572	(722)
Department Totals	10,455	11,177	(722)
<i>Buildings and Grounds</i>			
Salary - full-time	-	-	-
Salary - custodian	20,090	20,090	-
Salary - employees	-	-	-
Total A	20,090	20,090	-
Supplies	2,000	3,473	(1,473)
Utilities	25,500	28,571	(3,071)
Professional services	-	-	-
Repairs and maintenance	10,000	9,617	383
Miscellaneous	1,000	199	801
Capital outlay	-	-	-
Total B	38,500	41,860	(3,360)
Department Totals	\$ 58,590	\$ 61,950	\$ (3,360)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>Emergency Management</i>			
Salary - director	\$ 2,596	\$ 2,596	\$ -
Total A	<u>2,596</u>	<u>2,596</u>	<u>-</u>
Travel	400	928	(528)
Repairs and maintenance	300	110	190
Communication equipment	1,000	662	338
CERT grant	-	-	-
Total B	<u>1,700</u>	<u>1,700</u>	<u>-</u>
Department Totals	<u>4,296</u>	<u>4,296</u>	<u>-</u>
<i>Roll Clerk-Data Processing</i>			
Travel	-	-	-
Supplies	500	661	(161)
Repairs and maintenance	300	500	(200)
Contracts	51,943	48,023	3,920
Capital outlay	10,000	13,559	(3,559)
Department Totals	\$ <u>62,743</u>	\$ <u>62,743</u>	\$ <u>-</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>County Agent</i>			
Salary - full-time	\$ 22,290	\$ 22,290	\$ -
Salary - 4H coordinator	4,828	4,828	-
Salary - home economist	-	-	-
Total A	27,118	27,118	-
Travel	1,400	4,570	(3,170)
Supplies	2,625	1,916	709
Utilities	3,000	3,546	(546)
Vehicles	1,150	761	389
Repairs and maintenance	1,300	201	1,099
Dues	125	98	27
Postage	150	37	113
Photography and printing	2,700	2,990	(290)
Miscellaneous	400	510	(110)
Contracts	1,500	-	1,500
Predatory animal control	1,500	1,500	-
Capital outlay	-	36,642	(36,642)
Total B	15,850	52,771	(36,921)
Department Totals	42,968	79,889	(36,921)
<i>Elections</i>			
Salary	-	-	-
Total A	-	-	-
Advertising	1,000	996	4
Travel	110	-	110
Supplies	5,500	2,183	3,317
Professional services	2,100	1,859	241
Repairs and maintenance	2,080	1,092	988
Postage	80	120	(40)
Photography and printing	3,000	5,143	(2,143)
Miscellaneous	200	-	200
Capital outlay	-	-	-
Total B	14,070	11,393	2,677
Department Totals	\$ 14,070	\$ 11,393	\$ 2,677

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>County General</i>			
Salary - officers	\$ -	\$ -	\$ -
Salary - building inspector	12,000	12,000	-
Total A	12,000	12,000	-
Personnel benefits	122,093	119,008	3,085
Travel	-	-	-
Supplies	-	-	-
Advertising	3,000	4,237	(1,237)
SEICOG	354	354	-
Professional services	8,000	7,175	825
Fair	-	-	-
Senior citizens	8,000	8,000	-
Veterans expense	-	-	-
Dues	4,800	4,365	435
Water resources	250	-	250
Oneida Recreation District	-	-	-
Chamber of Commerce	-	-	-
Miscellaneous	54,984	58,392	(3,408)
College tuition	4,000	4,450	(450)
Signs	500	-	500
Contracts	7,000	7,000	-
Total B	212,981	212,981	-
Department Totals	224,981	224,981	-
Auditors' adjustment	-	-	-
TOTAL CURRENT EXPENSE	\$ 733,527	\$ 769,320	\$ (35,793)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD AND BRIDGE			
Salary - supervisors	\$ 33,975	\$ 33,974	\$ 1
Salary - full-time	308,955	279,639	29,316
Salary - part-time	20,000	17,135	2,865
Total A	362,930	330,748	32,182
Personnel benefits	104,806	109,227	(4,421)
Vehicles	67,000	80,345	(13,345)
Supplies	18,500	17,647	853
Utilities	10,950	10,855	95
Professional services	4,000	4,000	-
Repairs and maintenance	55,000	51,058	3,942
Rent	-	-	-
Freight	25,000	11,782	13,218
Chemicals	10,000	5,125	4,875
Crushed rock and gravel	80,000	26,732	53,268
Road oil and concrete	180,000	152,600	27,400
Signs	4,000	3,077	923
Culverts and cattle guards	6,000	5,670	330
Dust guard	45,000	37,104	7,896
Projects	-	-	-
Miscellaneous	30,000	56,920	(26,920)
Capital outlay	182,000	486,916	(304,916)
Total B	822,256	1,059,058	(236,802)
Total Road and Bridge	\$ 1,185,186	\$ 1,389,806	\$ (204,620)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
<i>Salary</i>			
General deputies	\$ -	\$ -	\$ -
Clerk deputies	54,430	54,429	1
Clerk officers	-	-	-
Chief deputy	31,340	31,340	-
Sheriff deputies	64,014	68,809	(4,795)
Sheriff secretary	19,282	19,282	-
Sheriff	51,979	51,979	-
Prosecuting attorney officer	45,457	45,457	-
Prosecuting attorney secretary	23,780	24,301	(521)
Juvenile detention deputies	30,754	30,808	(54)
Juvenile detention secretaries	14,040	14,060	(20)
Jail deputies	22,522	23,058	(536)
Jailer	-	-	-
Total A	357,598	363,523	(5,925)
<i>Sheriff</i>			
Travel	1,250	753	497
Supplies	4,455	3,295	1,160
Utilities	6,500	7,445	(945)
Vehicles	14,200	16,721	(2,521)
Repairs and maintenance	4,550	6,479	(1,929)
Rental expense	4,500	5,000	(500)
Training	3,000	3,814	(814)
Byrne grant	72,816	69,909	2,907
Dues and memberships	300	375	(75)
Photography and printing	600	1,705	(1,105)
Postage	650	972	(322)
Uniforms	5,750	2,730	3,020
Miscellaneous	2,600	2,789	(189)
Drug enforcement	1,000	-	1,000
Weapons and ammunition	2,300	337	1,963
Contracts	2,500	2,979	(479)
Resource officer	156,479	66,034	90,445
Detective	32,219	-	32,219
Patrol officers	-	123,416	(123,416)
Dispatcher	69,143	78,128	(8,985)
Capital outlay	121,281	58,931	62,350
Total B Sheriff	\$ 506,093	\$ 451,812	\$ 54,281

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
<i>Prosecuting Attorney</i>			
Travel	\$ 800	\$ 272	\$ 528
Supplies	800	1,020	(220)
Utilities	1,500	1,667	(167)
Professional service	-	-	-
Repairs and maintenance	-	-	-
Rental expense	-	-	-
Dues and memberships	800	760	40
Photography and printing	100	87	13
Postage	400	114	286
Contracts	-	-	-
Total B Prosecuting Attorney	4,400	3,920	480
<i>General</i>			
Personnel benefits	179,663	192,453	(12,790)
Total B General	179,663	192,453	(12,790)
<i>Public Defender</i>			
Miscellaneous	2,000	-	2,000
Contracts	21,600	25,200	(3,600)
Total B Public Defender	\$ 23,600	\$ 25,200	\$ (1,600)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
<i>Juvenile Detention</i>			
Miscellaneous	\$ 4,745	\$ 6,039	\$ (1,294)
Block grant	22,130	22,133	(3)
Cigarettes and tobacco	14,000	2,288	11,712
Miscellaneous programs	-	-	-
Capital outlay	22,000	25,637	(3,637)
Total B Juvenile Detention	62,875	56,097	6,778
<i>Jail</i>			
Travel	500	358	142
Supplies	500	938	(438)
Rent	-	-	-
Repairs and maintenance	500	155	345
Prisoner board	12,000	17,629	(5,629)
Clothing	500	250	250
Miscellaneous	200	-	200
Jail inspector	1,600	1,600	-
Jail food	13,000	15,711	(2,711)
Medical	-	-	-
Capital outlay	-	-	-
Total B Jail	28,800	36,641	(7,841)
Total B	805,431	766,123	39,308
Total Justice Fund	\$ 1,163,029	\$ 1,129,646	\$ 33,383

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVALUATION			
Travel	\$ 300	\$ -	\$ 300
Supplies	900	763	137
Miscellaneous	400	519	(119)
Contracts	45,000	36,373	8,627
Capital outlay	-	8,945	(8,945)
Total Revaluation	<u>\$ 46,600</u>	<u>\$ 46,600</u>	<u>\$ -</u>
SANITATION FUND			
Salary - officers	\$ -	\$ -	\$ -
Salary - full-time	28,135	28,135	-
Salary - part-time	11,000	10,094	906
Total A	<u>39,135</u>	<u>38,229</u>	<u>906</u>
Personnel benefits	10,901	9,725	1,176
Vehicles	1,500	-	1,500
Supplies	300	12	288
Insurance	-	-	-
Rent	-	-	-
Repairs and maintenance	10,000	9,615	385
Miscellaneous	16,714	25,655	(8,941)
Contracts	31,700	19,321	12,379
Capital outlay	40,000	47,693	(7,693)
Total B	<u>111,115</u>	<u>112,021</u>	<u>(906)</u>
Total District Court	<u>\$ 150,250</u>	<u>\$ 150,250</u>	<u>\$ -</u>
AIRPORT			
Supplies	\$ -	\$ -	\$ -
Utilities	6,030	4,839	1,191
Insurance	-	-	-
Repairs and maintenance	9,000	10,902	(1,902)
Miscellaneous	800	89	711
Capital outlay	-	-	-
Total Airport	<u>\$ 15,830</u>	<u>\$ 15,830</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
AMBULANCE			
Salary	\$ 18,000	\$ 15,274	\$ 2,726
Total A	<u>18,000</u>	<u>15,274</u>	<u>2,726</u>
Personnel benefits	1,489	1,386	103
Vehicles	2,400	1,792	608
Supplies	2,600	2,070	530
Utilities	2,100	2,467	(367)
Professional services	2,500	4,177	(1,677)
Repairs and maintenance	2,000	715	1,285
Education	10,000	11,184	(1,184)
Postage	200	82	118
Uniforms	1,500	144	1,356
Miscellaneous	1,200	1,260	(60)
Capital outlay	<u>27,737</u>	<u>23,735</u>	<u>4,002</u>
Total B	<u>53,726</u>	<u>49,012</u>	<u>4,714</u>
Total Ambulance	<u>\$ 71,726</u>	<u>\$ 64,286</u>	<u>\$ 7,440</u>
VETERAN MEMORIAL			
Miscellaneous	\$ 3,500	\$ 3,500	\$ -
Total Veteran Memorial	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT			
Salary - domestic violence	\$ 15,080	\$ 15,210	\$ (130)
Salary - community service	2,000	670	1,330
Total A	17,080	15,880	1,200
Personnel benefits	1,392	1,294	98
Travel	2,750	497	2,253
Supplies	4,000	3,887	113
Utilities	1,200	496	704
Professional services	3,000	4,693	(1,693)
Dues	200	150	50
Law library	4,560	4,068	492
Postage	3,000	1,664	1,336
Miscellaneous	6,000	5,022	978
Jury and witness	4,700	2,155	2,545
Mental commitments	3,000	-	3,000
Contracts	4,600	4,607	(7)
Education	250	-	250
Juvenile diversion	-	-	-
Stop grant	5,720	3,917	1,803
Crisis center	12,785	8,540	4,245
Drug court	4,656	27,659	(23,003)
Transcripts	2,000	364	1,636
Capital outlay	4,000	-	4,000
Total B	67,813	69,013	(1,200)
Total District Court	\$ 84,893	\$ 84,893	\$ -

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
COUNTY FAIR			
Salary - deputy	\$ 3,043	\$ 3,043	\$ -
Total A	3,043	3,043	-
Personnel benefits	1,060	1,409	(349)
Travel	1,200	517	683
Supplies	1,150	83	1,067
Utilities	3,808	2,831	977
Vehicle	-	-	-
Repairs and maintenance	6,850	5,959	891
Printing	500	-	500
Postage	200	151	49
Miscellaneous	8,000	9,739	(1,739)
Advertising	6,000	5,044	956
Awards	10,500	7,249	3,251
Contracts	22,000	20,680	1,320
Ambulance services	-	-	-
Racing expense	-	-	-
Licenses	200	140	60
Entertainment	9,700	3,500	6,200
Capital outlay	-	-	-
Total B	71,168	57,302	13,866
Total County Fair	\$ 74,211	\$ 60,345	\$ 13,866
HEALTH DISTRICT			
Salary - deputy	\$ 2,895	\$ 2,895	\$ -
Total A	2,895	2,895	-
Personnel benefits	236	221	15
Operating	25,421	25,421	-
Miscellaneous	200	-	200
Contracts	-	-	-
Total B	25,857	25,642	215
Total Health District	\$ 28,752	\$ 28,537	\$ 215

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PARKS AND RECREATION			
Salary	\$ 23,657	\$ 20,568	\$ 3,089
Total A	23,657	20,568	3,089
Personnel benefits	1,925	1,676	249
Oneida Recreation District	1,200	1,200	-
Supplies	160	51	109
Utilities	7,300	6,815	485
Chemicals	10,000	7,182	2,818
Repairs and maintenance	1,000	3,674	(2,674)
Fireworks	2,000	2,000	-
Miscellaneous	4,250	4,776	(526)
Capital outlay	5,000	5,680	(680)
Total B	32,835	33,054	(219)
Total Parks and Recreation	\$ 56,492	\$ 53,622	\$ 2,870
INDIGENT AND CHARITY			
Travel	\$ 200	\$ 612	\$ (412)
Utilities	-	-	-
Professional services	13,324	13,323	1
Medical	26,014	27,103	(1,089)
Non-medical expenses	-	-	-
Non-medical burials	2,500	1,000	1,500
Miscellaneous	-	-	-
Total Indigent and Charity	\$ 42,038	\$ 42,038	\$ -
TORT			
Personnel benefits	\$ 44,500	\$ 43,144	\$ 1,356
Bonds	-	-	-
Insurance	53,557	54,913	(1,356)
Miscellaneous	1,658	1,657	1
Total Tort	\$ 99,715	\$ 99,714	\$ 1

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WEEDS			
Salary	\$ 13,000	\$ 22,732	\$ (9,732)
Total A	13,000	22,732	(9,732)
Personnel benefits	5,353	5,388	(35)
Travel	500	-	500
Supplies	400	34	366
Utilities	2,400	2,517	(117)
Vehicles	2,400	1,357	1,043
Repairs and maintenance	3,000	1,569	1,431
Dues and memberships	650	610	40
Postage	50	-	50
Miscellaneous	200	1,423	(1,223)
Chemicals	29,416	30,959	(1,543)
Spraying	-	512	(512)
Contracts	16,868	7,136	9,732
Capital outlay	5,440	5,440	-
Total B	66,677	56,945	9,732
Total Weeds	\$ 79,677	\$ 79,677	\$ -
SEARCH AND RESCUE			
Miscellaneous	\$ -	\$ -	\$ -
Total Search and Rescue	\$ -	\$ -	\$ -

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND
For the Year Ended September 30, 2004

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WATERWAYS			
Salary	\$ 2,000	\$ 2,145	\$ (145)
Total A	2,000	2,145	(145)
Personnel benefits	163	175	(12)
Travel	-	-	-
Supplies	300	149	151
Vehicles	400	707	(307)
Repairs and maintenance	3,100	2,623	477
Rent	1,786	1,950	(164)
Postage	-	-	-
Miscellaneous	-	-	-
Capital Outlay	15,470	15,470	-
Total B	15,470	15,470	-
Total Waterways	\$ 23,219	\$ 23,219	\$ -
TAYLOR GRAZING FUND			
Miscellaneous	\$ -	\$ 2,713	\$ (2,713)
Total Taylor Grazing Fund	\$ -	\$ 2,713	\$ (2,713)
TOTAL SPECIAL REVENUE	\$ 3,125,118	\$ 3,274,676	\$ (149,558)
TOTAL GOVERNMENTAL FUND TYPES	\$ 3,858,645	\$ 4,043,996	\$ (185,351)

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

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

We have audited the financial statements of Oneida County, Idaho as of and for the year ended September 30, 2004, and have issued our report thereon dated January 19, 2005. 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.

Compliance

As part of obtaining reasonable assurance about whether Oneida County, Idaho'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. However, we noted certain immaterial instances of noncompliance that we have reported to management of Oneida County, Idaho in a separate letter dated January 19, 2005.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Oneida County, Idaho'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 in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the 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 over financial reporting that we have reported to management of Oneida County, Idaho, in a separate letter dated January 19, 2005.

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

Searle Hart & Associates PLLC

January 19, 2005

Oneida County - Idaho

January 19, 2005

Searle Hart & Associates, PLLC
3395 South Holmes
Idaho Falls, ID 83404

We are providing this letter in connection with your audit of the financial statements of Oneida County, Idaho as of September 30, 2004 and for the period then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Oneida County, Idaho and the respective changes in financial position and cash flows, where applicable, in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief, as of January 19, 2005, the following representations made to you during your audit.

1. The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We have made available to you all—
 - a. Financial records and related data [and all audit or relevant monitoring reports, if any, received from funding sources].^m
 - b. Minutes of the meetings of the commissioners minutes or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
5. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
6. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
7. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
8. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
9. The County has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund equity.
10. The following, if any, have been properly recorded or disclosed in the financial statements:
 - a. Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b. Guarantees, either written or oral under which the County is contingently liable.

- c. All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
11. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
12. There are no—
- a. Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and [grant] agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
 - b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with *Financial Accounting Standards Board (FASB) Statement No. 5, Accounting for Contingencies*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5.
 - d. Reservations or designation of fund equity that were not properly authorized and approved.
13. The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
14. The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
15. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
16. The financial statements properly classify all funds and activities.
17. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
18. Net asset components (invested in capital assets, net of related debt; restricted; and unrestricted) and fund balance reserves and designations are properly classified and, if applicable, approved.
19. Provisions for uncollectible receivables have been properly identified and recorded.
20. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
21. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
22. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
23. Special and extraordinary items are appropriately classified and reported.
24. Deposits and investment securities are properly classified in category of custodial credit risk.
25. Capital assets, not including infrastructure assets, are properly capitalized, reported, and, if applicable, depreciated.
26. Required supplementary information (RSI) is measured and presented within prescribed guidelines.

To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements [or in the schedule of findings and questioned costs].

Signed:

Title:

David K. Goodmough
Chairman, Orange County Commission