

**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITORS' REPORT
For the Year Ended September 30, 2005**

ONEIDA COUNTY - STATE OF IDAHO
 BASIC FINANCIAL STATEMENTS
 For the Year Ended September 30, 2005

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ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2005

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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, 2005, 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, 2005, 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 20, 2006, 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of reporting on or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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 20, 2006

FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET ASSETS
September 30, 2005

	GOVERNMENTAL ACTIVITIES	TOTAL	COMPONENT UNIT
ASSETS			
Cash - County Treasurer	\$ 829,760	\$ 829,760	\$ 320,099
Taxes receivable	97,688	97,688	26,096
Receivables	41,027	41,027	858,498
Internal balances	-	-	-
Due from other governmental agencies	401,724	401,724	-
Inventories	-	-	-
Other assets	-	-	684,729
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	36,073
Infrastructure and infrastructure in progress	-	-	-
Buildings	933,531	933,531	2,239,081
Equipment and furniture	990,738	990,738	1,548,788
Buildings and equipment under capital leases	1,506,184	1,506,184	377,506
Less: accumulated depreciation	(1,738,317)	(1,738,317)	(3,030,743)
Total Capital Assets	1,752,446	1,752,446	1,170,705
TOTAL ASSETS	\$ 3,122,645	\$ 3,122,645	\$ 3,060,127

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

	GOVERNMENTAL ACTIVITIES	TOTAL	COMPONENT UNIT
LIABILITIES			
Accounts payable and accrued expenses	\$ 192,179	\$ 192,179	\$ 530,225
Due to other governmental agencies	-	-	-
Deferred revenues	-	-	-
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	175,137	175,137	225,752
Accrued interest	25,825	25,825	12,142
Compensated absences	17,971	17,971	-
Claims and judgments	-	-	-
Due in more than one year			
Bonds, capital leases and contracts	751,367	751,367	532,766
Accrued interest	-	-	-
Compensated absences	101,838	101,838	273,848
Landfill postclosure costs	237,600	237,600	-
Claims and judgments	-	-	-
TOTAL LIABILITIES	<u>1,501,917</u>	<u>1,501,917</u>	<u>1,574,733</u>
NET ASSETS			
Invested in capital assets, net of related debt	825,942	825,942	412,187
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	314,537	314,537	369,015
Unrestricted	<u>480,249</u>	<u>480,249</u>	<u>704,192</u>
TOTAL NET ASSETS	<u>\$ 1,620,728</u>	<u>\$ 1,620,728</u>	<u>\$ 1,485,394</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2005

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 775,195	\$ 69,397	\$ 5,813	\$ -
Public safety	1,428,749	162,553	473,828	93,300
Public works	995,351	21,862	949,066	-
Health, welfare and sanitation	440,502	116,148	-	-
Culture and recreation	154,222	55,328	12,226	-
Education	-	-	-	-
Conservation/economic development	60,435	3,598	6,000	-
Interest on long-term debt	-	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>3,854,454</u>	<u>428,886</u>	<u>1,446,933</u>	<u>93,300</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 3,854,454</u>	<u>\$ 428,886</u>	<u>\$ 1,446,933</u>	<u>\$ 93,300</u>
Component Units				
Oneida County Hospital	\$ 5,069,700	\$ 5,042,201	\$ 20,574	\$ 8,695
TOTAL COMPONENT UNITS	<u>\$ 5,069,700</u>	<u>\$ 5,042,201</u>	<u>\$ 20,574</u>	<u>\$ 8,695</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, 2004

NET ASSETS, SEPTEMBER 30, 2005

NET (EXPENSE) REVENUE
AND CHANGES IN
NET ASSETS

<u>Primary Government</u>		
<u>Governmental Activities</u>	<u>Total</u>	<u>Component Units</u>
\$ (699,985)	\$ (699,985)	
(699,068)	(699,068)	
(24,423)	(24,423)	
(324,354)	(324,354)	
(86,668)	(86,668)	
-	-	
(50,837)	(50,837)	
-	-	
<u>(1,885,335)</u>	<u>(1,885,335)</u>	
<u>(1,885,335)</u>	<u>(1,885,335)</u>	
		\$ <u>1,770</u>
		<u>1,770</u>
1,227,983	1,227,983	113,097
-	-	-
419	419	-
322,929	322,929	-
380,851	380,851	-
16,169	16,169	4,817
111,604	111,604	48,057
16,853	16,853	-
-	-	-
<u>2,076,808</u>	<u>2,076,808</u>	<u>165,971</u>
191,473	191,473	167,741
<u>1,429,255</u>	<u>1,429,255</u>	<u>1,317,653</u>
\$ <u>1,620,728</u>	\$ <u>1,620,728</u>	\$ <u>1,485,394</u>

ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2005

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
ASSETS				
Cash and cash equivalents	\$ 176,621	\$ 139,048	\$ 157,022	\$ 37,748
Investments	-	-	-	-
Taxes receivable, net	21,958	-	-	32,350
Due from other funds	-	-	-	-
Receivable from other governments	117,409	227,496	-	53,619
Other receivables	-	-	14,459	12,034
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	\$ 315,988	\$ 366,544	\$ 171,481	\$ 135,751
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 36,331	\$ 52,007	\$ 1,529	\$ 35,916
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	20,860	-	-	30,733
Other payables	-	-	-	-
TOTAL LIABILITIES	57,191	52,007	1,529	66,649
FUND BALANCES				
Reserved for:				
Inventories	-	-	-	-
Encumbrances	-	-	-	-
Prepaid expenses	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	314,537	-	-
Unreserved	258,797	-	169,952	69,102
Unreserved, reported in non-major:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Debt service funds	-	-	-	-
Permanent endowment fund	-	-	-	-
TOTAL FUND BALANCES	258,797	314,537	169,952	69,102
TOTAL LIABILITIES AND FUND BALANCES	\$ 315,988	\$ 366,544	\$ 171,481	\$ 135,751

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

<u>SOLID WASTE</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 111,582	\$ 207,739	\$ 829,760
-	-	-
20,214	23,166	97,688
-	-	-
-	3,200	401,724
14,534	-	41,027
-	-	-
-	-	-
<u>146,330</u>	<u>234,105</u>	<u>1,370,199</u>
\$ 29,679	\$ 36,717	\$ 192,179
-	-	-
-	-	-
19,203	22,007	92,803
-	-	-
<u>48,882</u>	<u>58,724</u>	<u>284,982</u>
-	-	-
-	-	-
-	-	-
-	-	314,537
97,448	-	595,299
-	175,381	175,381
-	-	-
-	-	-
-	-	-
<u>97,448</u>	<u>175,381</u>	<u>1,085,217</u>
\$ <u>146,330</u>	\$ <u>234,105</u>	\$ <u>1,370,199</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, 2005

Total fund balance, governmental funds: \$ 1,085,217

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. 1,752,446

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. 92,803

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. (1,309,738)

Net Assets of Governmental Activities in the Statement of Net Assets: \$ 1,620,728

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUNDS
 For the Year Ended September 30, 2005

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
REVENUES				
Property taxes	\$ 278,348	\$ -	\$ -	\$ 372,530
Sales and miscellaneous taxes	192,672	-	-	129,358
Fees and fines	-	-	-	150
Licenses and permits	23,398	-	-	-
Intergovernmental	113,379	949,066	93,300	607,492
Charges for services	44,625	2,290	89,831	85,737
Investment earnings	16,169	-	-	-
Miscellaneous	41,797	10,873	6,550	6,136
	<u>710,388</u>	<u>962,229</u>	<u>189,681</u>	<u>1,201,403</u>
EXPENDITURES				
Current:				
General government	672,385	-	-	-
Public safety	7,136	-	51,185	1,132,053
Public works	-	688,855	-	-
Health, welfare and sanitation	30,976	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	11,962	132,844	26,488	49,425
Interest and other charges	1,390	22,615	6,603	2,356
Capital outlay	13,516	234,555	-	72,259
	<u>737,365</u>	<u>1,078,869</u>	<u>84,276</u>	<u>1,256,093</u>
Excess (deficiency) of revenues over expenditures	(26,977)	(116,640)	105,405	(54,690)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	208,355	-	52,732
Transfers in	14,950	-	-	-
Transfers out	-	-	-	-
	<u>14,950</u>	<u>208,355</u>	<u>-</u>	<u>52,732</u>
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Net change in fund balances	(12,027)	91,715	105,405	(1,958)
Fund Balances, Oct. 1, 2004	<u>270,824</u>	<u>222,822</u>	<u>64,547</u>	<u>71,060</u>
FUND BALANCES, SEPT. 30, 2005	<u>\$ 258,797</u>	<u>\$ 314,537</u>	<u>\$ 169,952</u>	<u>\$ 69,102</u>

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

<u>SOLID WASTE</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 296,181	\$ 262,854	\$ 1,209,913
-	50,471	372,501
-	2,190	2,340
-	-	23,398
-	115,307	1,878,544
25,650	130,627	378,760
-	-	16,169
<u>2,137</u>	<u>39,292</u>	<u>106,785</u>
<u>323,968</u>	<u>600,741</u>	<u>3,988,410</u>
-	154,851	827,236
-	108,600	1,298,974
-	17,303	706,158
279,536	61,958	372,470
-	147,522	147,522
-	-	-
-	60,435	60,435
4,450	-	225,169
1,344	-	34,308
<u>-</u>	<u>-</u>	<u>320,330</u>
<u>285,330</u>	<u>550,669</u>	<u>3,992,602</u>
38,638	50,072	(4,192)
40,580	-	301,667
-	-	14,950
<u>(14,950)</u>	<u>-</u>	<u>(14,950)</u>
25,630	-	301,667
<u>-</u>	<u>-</u>	<u>-</u>
64,268	50,072	297,475
<u>33,180</u>	<u>125,309</u>	<u>787,742</u>
\$ <u><u>97,448</u></u>	\$ <u><u>175,381</u></u>	\$ <u><u>1,085,217</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, 2005

Net change in fund balances - total governmental funds: \$ 297,475

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 \$320,330 exceeded depreciation \$218,085 in the current period. 102,245

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. -

Governmental funds report long term debt 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. (76,498)

Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred revenue in the funds statement.s 92,803

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:

Net change in accrued interest not reflected on Governmental funds (10,548)

Net change in accrued landfill postclosure costs (74,220)

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. (123,350)

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. (16,434)

Change in net assets of governmental activities \$ 191,473

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, 2005

REVENUES, GAINS AND OTHER SUPPORT

Net patient service revenue	\$ 5,042,201
Other revenue	<u>48,057</u>

TOTAL OPERATING REVENUES	<u>5,090,258</u>
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EXPENSES

Salaries and benefits	2,918,656
Professional fees	726,559
Supplies	721,992
Insurance	108,515
Utilities	71,426
Repairs and maintenance	100,741
Miscellaneous	47,532
Depreciation and amortization	259,985
Travel, dues and education	<u>60,351</u>

TOTAL OPERATING EXPENSES	<u>5,015,757</u>
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INCOME (LOSS) FROM OPERATIONS	<u>74,501</u>
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OTHER INCOME (EXPENSE)

Investment income	4,817
Interest	(53,943)
Capital grants	8,695
Contributions	20,574
Property tax	<u>113,097</u>
	<u>93,240</u>

Changes in Net Assets	<u>167,741</u>
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Net Assets - July 1, 2004	<u>1,317,653</u>
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NET ASSETS - June 30, 2005	<u><u>\$ 1,485,394</u></u>
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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, 2005

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from patient service revenues	\$ 5,435,187
Cash received from other operating revenues	48,057
Cash paid for salaries and benefits	(2,913,330)
Cash paid for supplies, professional fees and other operating expenses	(2,109,736)
Net cash provided by operating activities	<u>460,178</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Cash received from property taxes	111,612
Proceeds from tax anticipation note	185,000
Repayment of tax anticipation note	(185,000)
Interest paid on tax anticipation note	(4,334)
Cash received from donations and other nonoperating gains	<u>20,574</u>
Net cash provided by noncapital financing activities	<u>127,852</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Proceeds from capital grants	8,695
Proceeds from issuance of long-term debt	-
Principal payments on long-term debt	(203,773)
Interest paid on long-term debt	(52,984)
Payments for purchase of property, buildings, and equipment	<u>(54,142)</u>
Net cash used in capital and related financing activities	<u>(302,204)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received on investments	<u>4,817</u>
Net cash provided by investing activities	<u>4,817</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS 290,643

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 398,471

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 689,114

**RECONCILIATION OF LOSS FROM OPERATIONS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES**

Income (Loss) from operations	\$ 74,501
Adjustments to reconcile loss from operations to net cash provided by operating activities:	
Depreciation and amortization	259,985
Provision for bad debts	142,970
Decrease (increase) in current assets:	
Receivables	
Patient accounts, net	(259,486)
Estimated third-party payor settlements	343,427
Supplies and other current assets	(6,363)
Increase (decrease) in current liabilities:	
Accounts payable	(266,257)
Salaries, wages and related liabilities	5,326
Estimated third-party payor settlements	166,075
Net cash provided by operating activities	\$ <u>460,178</u>

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF FIDUCIARY NET ASSETS
 September 30, 2005

	PRIVATE PURPOSE TRUST FUNDS	AGENCY FUNDS
ASSETS		
Cash	\$ 35,178	\$ 42,013
Receivables	-	164,327
TOTAL ASSETS	35,178	206,340
LIABILITIES		
Accounts payable and accrued expenses	23,307	42,013
Payable to the State of Idaho	-	-
Payable to taxing districts	-	8,216
Deferred revenues	-	156,111
TOTAL LIABILITIES	23,307	206,340
NET ASSETS	\$ 11,871	\$ -

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 September 30, 2005

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	-
Intergovernmental revenues	284,254
Charges in services	398
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	6,036
Transfers from other funds	-
Total additions	<u>290,688</u>
DEDUCTIONS	
Trust operating expenses	290,745
Transfers to other funds	-
Total deductions	<u>290,745</u>
Change in Net Assets	(57)
Net Assets - Oct. 1, 2004	<u>11,928</u>
Net Assets - Sept. 30, 2005	<u><u>\$ 11,871</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, 2005

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ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2005

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, 2005.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2005

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.
- **Ambulance** - This fund accounts for all activities associated with the County emergency response and is funded primarily from grants and user fees.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2005

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, 2005

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, 2005

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, 2005 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 of 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, 2005

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, 2005, unrecorded fund liabilities included approximately \$119,809 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 60 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, 2005

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, 2005. During 2005, 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.

L. 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, 2005

2. CASH AND INVESTMENTS

The County in effect maintains a cash pool that is available for use by all funds including fiduciary funds. The carrying amount of the County's deposits with financial institutions was \$906,951 as of September 30, 2005. The bank balance was \$819,332. The amount not covered by FDIC insurance was \$714,469. Of the total cash in the County, \$829,760 has been allocated to the governmental activities of the County.

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2005 was as follows:

Governmental Activities	Restated Balance 10-01-04	Additions	Deletions	Balance 09-30-05
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	228,432	-	990,738
Buildings and improvements – leased	135,996	-	-	135,996
Machinery and equipment – leased	1,278,290	306,814	(214,916)	1,370,188
Total capital assets, being depreciated	3,110,123	535,246	(214,916)	3,430,453
Less accumulated depreciation for				
Buildings and improvements	(341,177)	(22,931)	-	(364,108)
Machinery and equipment	(1,179,055)	(195,154)	-	(1,374,209)
Total accumulated depreciation	(1,520,232)	(218,085)	-	(1,738,317)
Total capital assets, being depreciated, net	1,589,891	317,161	(214,916)	1,692,136
Governmental activity, capital assets, net	\$ 1,650,201	\$ 317,161	\$ (214,916)	\$ 1,752,446

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2005

3. CAPITAL ASSETS (Continued)

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

Governmental activities

General government	\$ 14,958
Public Safety	44,904
Public Works	133,734
Health, Welfare and Sanitation	17,789
Culture and Recreation	6,700
Conservation and Economic Development	-
Total governmental activities	<u>\$ 218,085</u>

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, 2005, the required contribution rate as a percentage of covered payroll for members was 6.23% for general members and 7.65% for police/firefighters. The employer rate as a percentage of covered payroll was 10.39% for general members and 10.73% for police/firefighter members. Oneida County's contributions required and paid were \$140,408, \$132,813, and \$209,761 for the three years ended September 30, 2005, 2004, and 2003 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 PEBSO Deferred Compensation Plan Administrator.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2005

5. DEFERRED COMPENSATION PLAN (Continued)

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 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.

7. LONG-TERM DEBT AND CAPITAL LEASES

Long-term Obligation Activity:

General long-term obligations of the county include compensated absences, capital leases and landfill postclosure costs. During the year ending September 30, 2005, the following changes occurred in long-term debt:

	Restated Balance 10-01-04	Additions	Reductions	Balance 09-30-05	Amounts due within one year
Governmental activities					
Compensated absences	\$ 103,375	\$ 16,434	\$ -	\$ 119,809	\$ 17,971
Accrued interest	15,277	10,548	-	25,825	25,825
Capital leases	802,522	349,150	(225,168)	926,504	175,137
Landfill closure costs	163,380	74,220	-	237,600	-
Total governmental activities	\$ 1,084,554	\$ 450,352	\$ (225,168)	\$ 1,309,738	\$ 218,933

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2005, are as follows:

Year	Governmental Activities	
	Capital Leases	
	Principal	Interest
2006	\$ 175,137	\$ 35,156
2007	200,891	27,490
2008	118,140	21,498
2009	237,622	16,813
2010	148,386	2,789
2011	14,769	2,085
2012	15,433	1,420
2013	16,126	728
	<u>\$ 926,504</u>	<u>\$ 107,979</u>

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2005

7. LONG-TERM DEBT AND CAPITAL LEASES (Continued)

Interest rates on capital leases vary between 3.55% and 6.69%.

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.

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 \$237,600 reported as landfill closure and postclosure at September 30, 2005, represents the cumulative amount reported to date based on the use of 66 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 \$12,000 per year as the remaining estimated capacity is filled, closed and monitored. The remaining estimated liability of \$122,400 is based on what it would cost to perform all closure and postclosure care of the current landfill site in 2005 dollars. The County expects to close the current landfill in June, 2006. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County has purchased 160 acres and is ready to start accepting waste on 42 of the 160 acres. This site is awaiting approval from DEQ, therefore no closure costs are calculated at this point.

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. RESERVED FUND BALANCES AND RESTRICTED NET ASSETS

The governmental fund based statements report \$314,537 in the Road and Bridge Fund that is reserved for the construction and maintenance of road segments, railroad crossings and culverts.

The government-wide statement of net assets report \$314,537 of restricted net assets which are restricted by enabling legislation.

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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2005

12. RISK MANAGEMENT

Oneida County has elected to carry general liability insurance for the year ended September 30, 2005, 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.

14. DEFICITS AND INTERFUND TRANSACTIONS

There were no fund deficits reportable by the County.

There were no interfund account balances at September 30, 2005.

15. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2005, consisted of the following:

<u>Transfer from:</u>	Solid
	<u>Waste</u>
<u>Transfer to:</u>	
General	\$ <u>14,950</u>
Total	\$ <u><u>14,950</u></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

Last year, the Board of Commissioners of Oneida County, Idaho, issued 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. At September 30, 2005, this note had been paid off by the hospital.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2005

17. RESTATEMENT OF FUND BALANCES/NET ASSETS

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

	<u>Governmental Activities</u>
Fund balance, September 30, 2004	\$ 421,096
Intergovernmental revenue receivables not entered	<u>366,646</u>
Restated fund balance, September 30, 2004	\$ <u><u>787,742</u></u>
Net assets, September 30, 2004	\$ 1,432,454
Additional capital assets, net	78,415
Additional long-term debt	<u>(81,614)</u>
Restated net assets, September 30, 2004	\$ <u><u>1,429,255</u></u>

18. SUBSEQUENT EVENTS

The County has signed a letter of intent to build a new jail facility.

REQUIRED SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
GENERAL FUND
For the year ended September 30, 2005

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 257,152	\$ 257,152	\$ 278,348
Sales and miscellaneous taxes	-	-	192,672
Fees and fines	-	-	-
Licenses and permits	11,260	11,260	23,398
Intergovernmental	177,535	177,535	113,379
Charges for services	26,270	26,270	44,625
Investment earnings	2,558	2,558	16,169
Miscellaneous	17,807	17,807	41,797
	<u>492,582</u>	<u>492,582</u>	<u>710,388</u>
EXPENDITURES			
Current:			
General government			
Public safety	670,695	670,695	670,745
Public works	6,241	6,241	6,487
Health, welfare and sanitation	-	-	-
Culture and recreation	31,543	31,543	30,976
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	17,600	28,886	29,157
	<u>726,079</u>	<u>737,365</u>	<u>737,365</u>
Excess (deficiency) of revenues over expenditures	(233,497)	(244,783)	(26,977)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Transfers in	-	-	14,950
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>14,950</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
Net change in fund balances	(233,497)	(244,783)	(12,027)
Fund Balances, Oct. 1, 2004	270,824	270,824	270,824
FUND BALANCES, SEPT. 30, 2005	<u>\$ 37,327</u>	<u>\$ 26,041</u>	<u>\$ 258,797</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	278,348
	-		192,672
	-		-
	-		23,398
	-		113,379
	-		44,625
	-		16,169
	-		41,797
	-		710,388
	1,640		672,385
	649		7,136
	-		-
	-		30,976
	-		-
	-		-
	11,962		11,962
	1,390		1,390
	(15,641)		13,516
	-		737,365
	-		(26,977)
	-		-
	-		14,950
	-		-
	-		14,950
	-		-
	-		(12,027)
	-		270,824
\$	-	\$	258,797

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the year ended September 30, 2005

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	954,073	954,073	949,066
Charges for services	39,504	39,504	2,290
Investment earnings	-	-	-
Miscellaneous	4,423	4,423	10,873
	<u>998,000</u>	<u>998,000</u>	<u>962,229</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	953,241	953,241	683,608
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	161,000	161,000	186,906
	<u>1,114,241</u>	<u>1,114,241</u>	<u>870,514</u>
Excess (deficiency) of revenues over expenditures	(116,241)	(116,241)	91,715
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale capital assets	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(116,241)	(116,241)	91,715
Fund Balances, Oct. 1, 2004	<u>222,822</u>	<u>222,822</u>	<u>222,822</u>
FUND BALANCES, SEPT. 30, 2005	<u>\$ 106,581</u>	<u>\$ 106,581</u>	<u>\$ 314,537</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		-
	-		-
	-	949,066	
	-	2,290	
	-	-	
	-	10,873	
	-		
	-	962,229	
	-		
	-		-
	-		-
	5,247	688,855	
	-		-
	-		-
	-		-
	132,844	132,844	
	22,615	22,615	
	47,649	234,555	
	208,355	1,078,869	
	(208,355)	(116,640)	
	208,355	208,355	
	-		-
	-		-
	208,355	208,355	
	-		-
	-	91,715	
	-	222,822	
\$	-	\$	314,537

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
AMBULANCE
For the year ended September 30, 2005

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 6,000	\$ 6,000	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	3,747	3,747	93,300
Charges for services	36,202	36,202	89,831
Investment earnings	-	-	-
Miscellaneous	1,517	1,517	6,550
	<u>47,466</u>	<u>47,466</u>	<u>189,681</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	49,728	49,728	45,194
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	29,738	34,547	39,082
	<u>79,466</u>	<u>84,275</u>	<u>84,276</u>
Excess (deficiency) of revenues over expenditures	(32,000)	(36,809)	105,405
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale capital assets	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(32,000)	(36,809)	105,405
Fund Balances, Oct. 1, 2004	<u>64,547</u>	<u>64,547</u>	<u>64,547</u>
FUND BALANCES, SEPT. 30, 2005	<u>\$ 32,547</u>	<u>\$ 27,738</u>	<u>\$ 169,952</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		-
	-		-
	-	93,300	
	-	89,831	
	-	-	
	-	6,550	
	-		
	-	189,681	
	-		
	-		
	5,991	51,185	
	-	-	
	-	-	
	-	-	
	-	-	
	26,488	26,488	
	6,603	6,603	
	(39,082)	-	
	-		
	-	84,276	
	-		
	-	105,405	
	-		
	-	-	
	-	-	
	-	-	
	-	-	
	-	-	
	-	105,405	
	-		
	-	64,547	
\$	-	\$	169,952

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the year ended September 30, 2005

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ 367,801	\$ 367,801	\$ 372,530
Sales and miscellaneous taxes	-	-	129,358
Fees and fines	418	418	150
Licenses and permits	-	-	-
Intergovernmental	731,998	731,998	607,492
Charges for services	86,874	86,874	85,737
Investment earnings	-	-	-
Miscellaneous	4,052	4,052	6,136
	<u>1,191,143</u>	<u>1,191,143</u>	<u>1,201,403</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	1,064,009	1,076,227	1,101,423
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	127,134	127,134	101,938
	<u>1,191,143</u>	<u>1,203,361</u>	<u>1,203,361</u>
Excess (deficiency) of revenues over expenditures	-	(12,218)	(1,958)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
Net change in fund balances	-	(12,218)	(1,958)
Fund Balances, Oct. 1, 2004	71,060	71,060	71,060
FUND BALANCES, SEPT. 30, 2005	<u>\$ 71,060</u>	<u>\$ 58,842</u>	<u>\$ 69,102</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	372,530
	-		129,358
	-		150
	-		-
	-		607,492
	-		85,737
	-		-
	-		6,136
	-		1,201,403
	-		-
	30,630		1,132,053
	-		-
	-		-
	-		-
	-		-
	49,425		49,425
	2,356		2,356
	(29,679)		72,259
	52,732		1,256,093
	(52,732)		(54,690)
	52,732		52,732
	-		-
	-		-
	52,732		52,732
	-		-
	-		(1,958)
	-		71,060
\$	-	\$	69,102

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE
For the year ended September 30, 2005

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ 296,181
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	275,678	275,678	25,650
Investment earnings	-	-	-
Miscellaneous	5,485	5,485	2,137
	<u>281,163</u>	<u>281,163</u>	<u>323,968</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	236,163	236,163	211,129
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	71,000	71,000	33,621
	<u>307,163</u>	<u>307,163</u>	<u>244,750</u>
Excess (deficiency) of revenues over expenditures	(26,000)	(26,000)	79,218
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(14,950)
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>(14,950)</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
Net change in fund balances	(26,000)	(26,000)	64,268
Fund Balances, Oct. 1, 2004	<u>33,180</u>	<u>33,180</u>	<u>33,180</u>
FUND BALANCES, SEPT. 30, 2005	<u>\$ 7,180</u>	<u>\$ 7,180</u>	<u>\$ 97,448</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	296,181
	-		-
	-		-
	-		-
	-		-
	-		25,650
	-		-
	-		2,137
	-		323,968
	-		-
	-		-
	-		-
	68,407		279,536
	-		-
	-		-
	4,450		4,450
	1,344		1,344
	(33,621)		-
	40,580		285,330
	(40,580)		38,638
	40,580		40,580
	-		-
	-		(14,950)
	40,580		25,630
	-		-
	-		64,268
	-		33,180
\$	-	\$	97,448

SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2005

	<u>AIRPORT</u>	<u>VETERAN MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
ASSETS				
Cash - County Treasurer	\$ 2,289	\$ 2,719	\$ 91,459	\$ 43,090
Accounts receivable	-	-	-	-
Taxes receivable	506	351	-	3,505
	<u>\$ 2,795</u>	<u>\$ 3,070</u>	<u>\$ 91,459</u>	<u>\$ 46,595</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ 331	\$ -	\$ 14,290	\$ 5,622
Deferred revenue	481	333	-	3,330
	<u>812</u>	<u>333</u>	<u>14,290</u>	<u>8,952</u>
FUND BALANCES				
Reserved fund balances	-	-	-	-
Unreserved fund balances	1,983	2,737	77,169	37,643
	<u>1,983</u>	<u>2,737</u>	<u>77,169</u>	<u>37,643</u>
	<u>\$ 2,795</u>	<u>\$ 3,070</u>	<u>\$ 91,459</u>	<u>\$ 46,595</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2005

	<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>
ASSETS				
Cash - County Treasurer	\$ 934	\$ 4,156	\$ 4,184	\$ 10,056
Accounts receivable	-	-	3,200	-
Taxes receivable	1,113	1,755	758	2,741
	<u>\$ 2,047</u>	<u>\$ 5,911</u>	<u>\$ 8,142</u>	<u>\$ 12,797</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ 104	\$ 1,529	\$ 3,698	\$ 3,453
Deferred revenue	1,057	1,667	720	2,604
	<u>1,161</u>	<u>3,196</u>	<u>4,418</u>	<u>6,057</u>
FUND BALANCES				
Reserved fund balances	-	-	-	-
Unreserved fund balances	886	2,715	3,724	6,740
	<u>886</u>	<u>2,715</u>	<u>3,724</u>	<u>6,740</u>
	<u>\$ 2,047</u>	<u>\$ 5,911</u>	<u>\$ 8,142</u>	<u>\$ 12,797</u>

ONEIDA COUNTY				OTHER	
TORT	WEEDS	SEARCH & RESCUE	WATERWAYS	SPECIAL REVENUE	TOTALS
\$ 22,872	\$ 5,310	\$ -	\$ 4,121	\$ 16,549	\$ 207,739
-	-	-	-	-	3,200
8,039	4,398	-	-	-	23,166
<u>\$ 30,911</u>	<u>\$ 9,708</u>	<u>\$ -</u>	<u>\$ 4,121</u>	<u>\$ 16,549</u>	<u>\$ 234,105</u>
\$ 6,982	\$ 693	\$ -	\$ 15	\$ -	\$ 36,717
7,637	4,178	-	-	-	22,007
14,619	4,871	-	15	-	58,724
-	-	-	-	-	-
16,292	4,837	-	4,106	16,549	175,381
16,292	4,837	-	4,106	16,549	175,381
<u>\$ 30,911</u>	<u>\$ 9,708</u>	<u>\$ -</u>	<u>\$ 4,121</u>	<u>\$ 16,549</u>	<u>\$ 234,105</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2005

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
REVENUES				
Taxes	\$ 5,966	\$ 4,014	\$ -	\$ 39,414
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,375	917	78,536	8,795
Charges for services	11,235	-	62,444	27,458
Fines and forfeitures	-	-	2,190	-
Investment interest	-	-	-	-
Miscellaneous and contributions	693	-	664	1,280
	<u>19,269</u>	<u>4,931</u>	<u>143,834</u>	<u>76,947</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	108,600	-
Health, welfare and sanitation	-	-	-	-
Public works	17,303	-	-	-
Culture and recreation	-	4,000	-	73,529
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	<u>17,303</u>	<u>4,000</u>	<u>108,600</u>	<u>73,529</u>
Excess (deficiency) of revenues over expenditures	1,966	931	35,234	3,418
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	1,966	931	35,234	3,418
Fund Balances, Oct. 1, 2004	<u>17</u>	<u>1,806</u>	<u>41,935</u>	<u>34,225</u>
FUND BALANCES, Sept. 30, 2005	<u>\$ 1,983</u>	<u>\$ 2,737</u>	<u>\$ 77,169</u>	<u>\$ 37,643</u>

HEALTH DISTRICT	PARKS AND RECREATION	INDIGENT AND CHARITY	REVALUATION	TORT	WEEDS
\$ 11,375	\$ 19,792	\$ 8,900	\$ 31,695	\$ 91,767	\$ 49,931
-	-	-	-	-	-
2,360	9,398	2,020	18,293	20,769	6,000
-	23,152	-	-	-	3,838
-	-	-	-	-	-
-	-	-	-	-	-
12,000	2,262	11,981	187	1,938	-
25,735	54,604	22,901	50,175	114,474	59,769
-	-	-	43,556	104,507	-
-	-	-	-	-	-
29,068	-	32,890	-	-	-
-	-	-	-	-	-
-	52,993	-	-	-	-
-	-	-	-	-	60,435
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
29,068	52,993	32,890	43,556	104,507	60,435
(3,333)	1,611	(9,989)	6,619	9,967	(666)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(3,333)	1,611	(9,989)	6,619	9,967	(666)
4,219	1,104	13,713	121	6,325	5,503
\$ 886	\$ 2,715	\$ 3,724	\$ 6,740	\$ 16,292	\$ 4,837

ONEIDA COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2005

	ONEIDA COUNTY		OTHER	
	SEARCH AND	WATERWAYS	SPECIAL	TOTALS
REVENUES	RESCUE		REVENUE	
Taxes	\$ -	\$ -	\$ -	\$ 262,854
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	17,315	-	165,778
Charges for services	-	2,500	-	130,627
Fines and forfeitures	-	-	-	2,190
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	8,287	39,292
	-	19,815	8,287	600,741
EXPENDITURES				
General government	-	-	6,788	154,851
Public safety	-	-	-	108,600
Health, welfare and sanitation	-	-	-	61,958
Public works	-	-	-	17,303
Culture and recreation	-	17,000	-	147,522
Conservation/economic development	-	-	-	60,435
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	-	17,000	6,788	550,669
Excess (deficiency) of revenues over expenditures	-	2,815	1,499	50,072
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	-	2,815	1,499	50,072
Fund Balances, Oct. 1, 2004	-	1,291	15,050	125,309
FUND BALANCES, Sept. 30, 2005	\$ -	\$ 4,106	16,549	\$ 175,381

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2005

	AUDITORS TRUST	SENIOR CITIZENS TRUST	SHERIFF'S REVOLVING TRUST	TOTALS
ASSETS				
Cash - County Treasurer	\$ 35,019	\$ -	\$ 159	\$ 35,178
Receivables	-	-	-	-
	<u>\$ 35,019</u>	<u>\$ -</u>	<u>\$ 159</u>	<u>\$ 35,178</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ 23,217	\$ -	\$ 90	\$ 23,307
	<u>23,217</u>	<u>-</u>	<u>90</u>	<u>23,307</u>
FUND BALANCES				
Unreserved fund balances	11,802	-	69	11,871
	<u>\$ 35,019</u>	<u>\$ -</u>	<u>\$ 159</u>	<u>\$ 35,178</u>

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 For the Year Ended September 30, 2005

	AUDITOR TRUST	SENIOR CITIZENS TRUST	SHERIFF'S REVOLVING TRUST	TOTALS
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	284,254	-	-	284,254
Charges for services	-	-	398	398
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	6,036	-	-	6,036
	<u>290,290</u>	<u>-</u>	<u>398</u>	<u>290,688</u>
EXPENDITURES				
General government	290,283	-	-	290,283
Public safety	-	-	462	462
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>290,283</u>	<u>-</u>	<u>462</u>	<u>290,745</u>
Excess (deficiency) of revenues over expenditures	7	-	(64)	(57)
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	7	-	(64)	(57)
Fund Balances, Oct. 1, 2004	<u>11,795</u>	<u>-</u>	<u>133</u>	<u>11,928</u>
FUND BALANCES, Sept. 30, 2005	<u>\$ 11,802</u>	<u>\$ -</u>	<u>\$ 69</u>	<u>\$ 11,871</u>

OTHER SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
<i>Clerk/Auditor/Recorder</i>			
Salary - part-time	\$ 14,760	\$ 14,716	\$ 44
Salary - officer	34,451	34,438	13
Salary - deputies	22,210	23,277	(1,067)
Total A	71,421	72,431	(1,010)
Personnel benefits	-	-	-
Travel	800	886	(86)
Supplies	3,000	2,375	625
Utilities	-	-	-
Repairs and maintenance	500	95	405
Dues and memberships	170	122	48
Postage	300	245	55
Miscellaneous	150	60	90
Capital outlay	1,600	1,640	(40)
Total B	6,520	5,423	1,097
Department Totals	77,941	77,854	87
<i>Assessor</i>			
Salary - officers	33,738	33,981	(243)
Salary - deputies	52,065	45,014	7,051
Salary - motor vehicles	5,305	4,927	378
Salary - employee	27,520	27,337	183
Total A	118,628	111,259	7,369
Travel	2,074	3,214	(1,140)
Supplies	1,500	1,548	(48)
Vehicles	-	-	-
Utilities	650	834	(184)
Repairs and maintenance	900	2,434	(1,534)
Dues and memberships	300	849	(549)
Postage	3,090	2,389	701
Miscellaneous	500	326	174
Capital outlay	-	-	-
Total B	9,014	11,594	(2,580)
Department Totals	\$ 127,642	\$ 122,853	\$ 4,789

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Treasurer/Tax Collector</i>			
Salary - deputies	\$ 28,311	\$ 28,300	\$ 11
Salary - officers	33,738	33,725	13
Salary - part-time	-	-	-
Total A	62,049	62,025	24
Travel	1,450	950	500
Supplies	900	857	43
Tax deeding and title search	1,200	2,357	(1,157)
Miscellaneous	100	68	32
Utilities	-	-	-
Repairs and maintenance	250	-	250
Postage	1,600	714	886
Dues and memberships	220	72	148
Training	200	200	-
Advertising	250	224	26
Capital outlay	500	-	500
Total B	6,670	5,442	1,228
Department Totals	68,719	67,467	1,252
<i>Commissioners</i>			
Salary - officers	34,748	34,733	15
Total A	34,748	34,733	15
Travel	3,200	5,992	(2,792)
Supplies	-	82	(82)
Utilities	-	-	-
Dues and memberships	300	150	150
Miscellaneous	300	1,647	(1,347)
Capital outlay	-	-	-
Total B	3,800	7,871	(4,071)
Department Totals	\$ 38,548	\$ 42,604	\$ (4,056)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Coroner</i>			
Salary - officers	\$ 1,105	\$ 1,105	\$ -
Total A	1,105	1,105	-
Travel	100	100	-
Jury and witnesses	50	-	50
Total B	150	100	50
Department Totals	1,255	1,205	50
<i>Annex Building and Grounds</i>			
Salary - deputies	3,641	3,640	1
Total A	3,641	3,640	1
Supplies	450	215	235
Utilities	4,900	4,917	(17)
Professional services	-	-	-
Repairs and maintenance	2,000	4,190	(2,190)
Rent	-	-	-
Contracts	-	-	-
Total B	7,350	9,322	(1,972)
Department Totals	10,991	12,962	(1,971)
<i>Buildings and Grounds</i>			
Salary - full-time	-	-	-
Salary - custodian	20,290	20,283	7
Salary - employees	-	-	-
Total A	20,290	20,283	7
Supplies	2,500	3,601	(1,101)
Utilities	25,000	26,823	(1,823)
Professional services	-	-	-
Repairs and maintenance	10,000	10,601	(601)
Miscellaneous	1,000	239	761
Capital outlay	11,286	13,516	(2,230)
Total B	49,786	54,780	(4,994)
Department Totals	\$ 70,076	\$ 75,063	\$ (4,987)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>Emergency Management</i>			
Salary - director	\$ 5,191	\$ 5,091	\$ 100
Total A	<u>5,191</u>	<u>5,091</u>	<u>100</u>
Travel	750	389	361
Repairs and maintenance	300	860	(560)
Communication equipment	1,500	649	851
CERT grant	<u>-</u>	<u>147</u>	<u>(147)</u>
Total B	<u>2,550</u>	<u>2,045</u>	<u>505</u>
Department Totals	<u>7,741</u>	<u>7,136</u>	<u>605</u>
<i>Roll Clerk-Data Processing</i>			
Travel	-	-	-
Supplies	800	1,051	(251)
Repairs and maintenance	500	-	500
Contracts	46,311	40,657	5,654
Capital outlay	<u>14,000</u>	<u>13,352</u>	<u>648</u>
Department Totals	\$ <u>61,611</u>	\$ <u>55,060</u>	\$ <u>6,551</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>County Agent</i>			
Salary - full-time	\$ 22,512	\$ 22,504	\$ 8
Salary - 4H coordinator	4,876	4,874	2
Salary - home economist	-	-	-
Total A	27,388	27,378	10
Travel	1,400	893	507
Supplies	2,100	2,430	(330)
Utilities	3,000	3,815	(815)
Vehicles	1,350	851	499
Repairs and maintenance	1,300	394	906
Dues	125	92	33
Postage	150	111	39
Photography and printing	2,700	2,520	180
Miscellaneous	400	931	(531)
Contracts	1,500	1,500	-
Predatory animal control	1,500	1,500	-
Capital outlay	-	-	-
Total B	15,525	15,037	488
Department Totals	42,913	42,415	498
<i>Elections</i>			
Salary	-	-	-
Total A	-	-	-
Advertising	1,000	771	229
Travel	110	112	(2)
Supplies	1,500	491	1,009
Professional services	2,000	1,922	78
Repairs and maintenance	2,080	1,144	936
Postage	80	97	(17)
Photography and printing	5,000	2,995	2,005
Miscellaneous	50	-	50
Capital outlay	-	-	-
Total B	11,820	7,532	4,288
Department Totals	\$ 11,820	\$ 7,532	\$ 4,288

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>County General</i>			
Salary - officers	\$ -	\$ -	\$ -
Salary - building inspector	13,800	7,892	5,908
Total A	13,800	7,892	5,908
Personnel benefits	129,404	120,481	8,923
Travel	-	-	-
Supplies	-	-	-
Advertising	3,000	4,870	(1,870)
SEICOG	354	354	-
Professional services	9,000	9,109	(109)
Fair	-	-	-
Senior citizens	8,000	8,000	-
Veterans expense	-	-	-
Dues	4,400	4,613	(213)
Water resources	250	-	250
Oneida Recreation District	-	-	-
Chamber of Commerce	-	-	-
Miscellaneous	38,900	58,698	(19,798)
College tuition	4,000	3,450	550
Signs	-	-	-
Contracts	7,000	7,747	(747)
Total B	204,308	217,322	(13,014)
Department Totals	218,108	225,214	(7,106)
Auditors' adjustment	-	-	-
TOTAL CURRENT EXPENSE	\$ 737,365	\$ 737,365	\$ -

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
ROAD AND BRIDGE			
Salary - supervisors	\$ 34,314	\$ 34,301	\$ 13
Salary - full-time	296,791	270,600	26,191
Salary - part-time	15,000	13,529	1,471
Total A	<u>346,105</u>	<u>318,430</u>	<u>27,675</u>
Personnel benefits	116,986	110,906	6,080
Vehicles	70,000	74,729	(4,729)
Supplies	17,000	7,310	9,690
Utilities	11,150	13,195	(2,045)
Professional services	3,000	2,000	1,000
Repairs and maintenance	55,000	22,852	32,148
Rent	-	-	-
Freight	15,000	8,027	6,973
Chemicals	10,000	5,676	4,324
Crushed rock and gravel	80,000	1,408	78,592
Road oil and concrete	160,000	88,170	71,830
Signs	4,000	621	3,379
Culverts and cattle guards	5,000	16,643	(11,643)
Dust guard	35,000	-	35,000
Projects	-	-	-
Miscellaneous	25,000	13,641	11,359
Capital outlay	<u>161,000</u>	<u>186,906</u>	<u>(25,906)</u>
Total B	<u>768,136</u>	<u>552,084</u>	<u>216,052</u>
Total Road and Bridge	<u>\$ 1,114,241</u>	<u>\$ 870,514</u>	<u>\$ 243,727</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
<i>Salary</i>			
General deputies	\$ -	\$ -	\$ -
Clerk deputies	54,430	54,952	(522)
Clerk officers	-	-	-
Chief deputy	31,653	31,961	(308)
Sheriff deputies	63,613	28,600	35,013
Sheriff secretary	19,474	19,468	6
Sheriff	52,498	52,478	20
Resource officer	31,848	59,258	(27,410)
Detective	27,419	-	27,419
Patrol officers	118,955	147,188	(28,233)
Dispatcher	89,307	85,221	4,086
Prosecuting attorney officer	45,911	45,207	704
Prosecuting attorney secretary	24,738	25,383	(645)
Juvenile detention deputies	31,061	32,034	(973)
Juvenile detention secretaries	14,180	17,482	(3,302)
Jail deputies	22,747	22,756	(9)
Jailer	-	-	-
Byrne grant overtime	-	14,318	(14,318)
Total A	627,834	636,306	(8,472)
<i>Sheriff</i>			
Travel	1,250	450	800
Supplies	4,455	3,633	822
Utilities	6,520	9,144	(2,624)
Vehicles	15,200	23,900	(8,700)
Repairs and maintenance	5,050	7,712	(2,662)
Rental expense	5,000	5,000	-
Training	3,000	4,032	(1,032)
Byrne grant	72,816	58,326	14,490
Dues and memberships	300	315	(15)
Photography and printing	600	904	(304)
Postage	650	855	(205)
Uniforms	3,750	2,992	758
Miscellaneous	2,100	3,470	(1,370)
Drug enforcement	-	-	-
Weapons and ammunition	1,500	-	1,500
Contracts	3,000	3,109	(109)
Capital outlay	94,134	80,914	13,220
Total B Sheriff	\$ 219,325	\$ 204,756	\$ 14,569

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND (Continued)			
<i>Prosecuting Attorney</i>			
Travel	\$ 800	\$ 826	\$ (26)
Supplies	1,900	4,398	(2,498)
Utilities	1,500	1,935	(435)
Professional service	-	-	-
Repairs and maintenance	-	-	-
Rental expense	-	-	-
Dues and memberships	800	400	400
Photography and printing	200	-	200
Postage	400	276	124
Contracts	-	-	-
Total B Prosecuting Attorney	<u>5,600</u>	<u>7,835</u>	<u>(2,235)</u>
<i>General</i>			
Personnel benefits	<u>208,228</u>	<u>202,635</u>	<u>5,593</u>
Total B General	<u>208,228</u>	<u>202,635</u>	<u>5,593</u>
<i>Public Defender</i>			
Miscellaneous	600	-	600
Contracts	<u>24,000</u>	<u>24,000</u>	<u>-</u>
Total B Public Defender	\$ <u>24,600</u>	\$ <u>24,000</u>	\$ <u>600</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
<i>Juvenile Detention</i>			
Miscellaneous	\$ 5,425	\$ 1,770	\$ 3,655
Block grant	22,130	26,052	(3,922)
Cigarettes and tobacco	14,000	732	13,268
Miscellaneous programs	-	17,661	(17,661)
Capital outlay	33,000	21,024	11,976
Total B Juvenile Detention	74,555	67,239	7,316
<i>Jail</i>			
Travel	500	197	303
Supplies	700	1,304	(604)
Rent	-	-	-
Repairs and maintenance	500	871	(371)
Prisoner board	26,218	34,402	(8,184)
Clothing	500	438	62
Miscellaneous	200	11	189
Jail inspector	1,600	1,650	(50)
Jail food	13,000	21,717	(8,717)
Medical	-	-	-
Capital outlay	-	-	-
Total B Jail	43,218	60,590	(17,372)
Total B	575,526	567,055	8,471
Total Justice Fund	\$ 1,203,360	\$ 1,203,361	\$ (1)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVALUATION			
Travel	\$ 309	\$ -	\$ 309
Supplies	927	1,691	(764)
Miscellaneous	412	80	332
Contracts	46,350	41,785	4,565
Capital outlay	-	-	-
Total Revaluation	<u>\$ 47,998</u>	<u>\$ 43,556</u>	<u>\$ 4,442</u>
SOLID WASTE			
Salary - officers	\$ -	\$ -	\$ -
Salary - full-time	42,625	42,210	415
Salary - part-time	17,280	14,441	2,839
Total A	<u>59,905</u>	<u>56,651</u>	<u>3,254</u>
Personnel benefits	15,558	15,258	300
Vehicles	6,000	10,710	(4,710)
Supplies	300	321	(21)
Insurance	-	-	-
Rent	-	-	-
Repairs and maintenance	3,000	19,690	(16,690)
Miscellaneous	5,000	7,949	(2,949)
Contracts	146,400	100,550	45,850
Capital outlay	71,000	33,621	37,379
Total B	<u>247,258</u>	<u>188,099</u>	<u>59,159</u>
Total District Court	<u>\$ 307,163</u>	<u>\$ 244,750</u>	<u>\$ 62,413</u>
AIRPORT			
Supplies	\$ -	\$ 690	\$ (690)
Utilities	4,600	4,336	264
Insurance	-	-	-
Repairs and maintenance	11,903	12,205	(302)
Miscellaneous	800	72	728
Capital outlay	-	-	-
Total Airport	<u>\$ 17,303</u>	<u>\$ 17,303</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
AMBULANCE			
Salary	\$ 18,000	\$ 14,990	\$ 3,010
Total A	<u>18,000</u>	<u>14,990</u>	<u>3,010</u>
Personnel benefits	1,628	1,349	279
Vehicles	2,800	2,357	443
Supplies	3,200	4,994	(1,794)
Utilities	3,600	3,200	400
Professional services	3,500	2,705	795
Repairs and maintenance	2,000	2,171	(171)
Education	12,000	10,681	1,319
Postage	200	190	10
Uniforms	1,500	1,573	(73)
Miscellaneous	1,300	984	316
Capital outlay	<u>34,547</u>	<u>39,082</u>	<u>(4,535)</u>
Total B	<u>66,275</u>	<u>69,286</u>	<u>(3,011)</u>
Total Ambulance	<u>\$ 84,275</u>	<u>\$ 84,276</u>	<u>\$ (1)</u>
VETERAN MEMORIAL			
Miscellaneous	\$ 4,000	\$ 4,000	\$ -
Total Veteran Memorial	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT			
Salary - domestic violence	\$ 15,210	\$ 15,210	\$ -
Salary - community service	2,000	159	1,841
Total A	17,210	15,369	1,841
Personnel benefits	1,255	1,268	(13)
Travel	2,200	447	1,753
Supplies	4,000	3,977	23
Utilities	500	522	(22)
Professional services	6,000	2,659	3,341
Dues	450	257	193
Law library	5,000	4,056	944
Postage	3,000	3,946	(946)
Miscellaneous	9,000	4,795	4,205
Jury and witness	5,000	1,674	3,326
Mental commentments	3,000	1,223	1,777
Contracts	6,400	7,598	(1,198)
Education	400	-	400
Juvenile diversion	1,500	32	1,468
Stop grant	5,720	693	5,027
Crisis center	12,785	16,677	(3,892)
Drug court	53,619	41,631	11,988
Transcripts	1,500	858	642
Capital outlay	10,000	918	9,082
Total B	131,329	93,231	38,098
Total District Court	\$ 148,539	\$ 108,600	\$ 39,939

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
COUNTY FAIR			
Salary - deputy	\$ 3,074	\$ 3,072	\$ 2
Total A	3,074	3,072	2
Personnel benefits	1,088	1,131	(43)
Travel	1,200	1,264	(64)
Supplies	1,150	750	400
Utilites	3,808	2,889	919
Vehicle	-	-	-
Repairs and maintenance	6,850	5,426	1,424
Printing	500	54	446
Postage	200	148	52
Miscellaneous	8,000	12,823	(4,823)
Advertising	6,000	3,568	2,432
Awards	10,500	8,775	1,725
Contracts	22,000	20,780	1,220
Ambulance services	-	-	-
Racing expense	-	-	-
Licenses	200	140	60
Entertainment	10,000	5,200	4,800
Capital outlay	8,000	7,509	491
Total B	79,496	70,457	9,039
Total County Fair	\$ 82,570	\$ 73,529	\$ 9,041
HEALTH DISTRICT			
Salary - deputy	\$ 2,924	\$ 2,922	\$ 2
Total A	2,924	2,922	2
Personnel benefits	241	233	8
Operating	25,773	25,773	-
Miscellaneous	129	140	(11)
Contracts	-	-	-
Total B	26,143	26,146	(3)
Total Health District	\$ 29,067	\$ 29,068	\$ (1)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
PARKS AND RECREATION			
Salary	\$ 23,894	\$ 23,752	\$ 142
Total A	<u>23,894</u>	<u>23,752</u>	<u>142</u>
Personnel benefits	1,971	1,960	11
Oneida Recreation District	1,200	1,200	-
Supplies	160	-	160
Utilities	7,300	8,479	(1,179)
Chemicals	10,000	4,424	5,576
Repairs and maintenance	1,000	5,660	(4,660)
Fireworks	2,000	2,000	-
Miscellaneous	4,250	5,518	(1,268)
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total B	<u>32,881</u>	<u>29,241</u>	<u>3,640</u>
Total Parks and Recreation	<u>\$ 56,775</u>	<u>\$ 52,993</u>	<u>\$ 3,782</u>

INDIGENT AND CHARITY

Travel	\$ 600	\$ 1,093	\$ (493)
Utilities	200	-	200
Professional services	5,000	7,870	(2,870)
Medical	27,500	17,513	9,987
Non-medical expenses	200	-	200
Non-medical burials	1,500	5,105	(3,605)
Miscellaneous	<u>-</u>	<u>1,309</u>	<u>(1,309)</u>
Total Indigent and Charity	<u>\$ 35,000</u>	<u>\$ 32,890</u>	<u>\$ 2,110</u>

TORT

Personnel benefits	\$ 52,849	\$ 57,662	\$ (4,813)
Bonds	-	-	-
Insurance	50,000	45,187	4,813
Miscellaneous	<u>1,658</u>	<u>1,658</u>	<u>-</u>
Total Tort	<u>\$ 104,507</u>	<u>\$ 104,507</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
WEEDS			
Salary	\$ 13,130	\$ 13,125	\$ 5
Total A	<u>13,130</u>	<u>13,125</u>	<u>5</u>
Personnel benefits	5,623	5,621	2
Travel	500	-	500
Supplies	400	5	395
Utilities	2,400	2,533	(133)
Vehicles	3,125	2,019	1,106
Repairs and maintenance	5,000	1,951	3,049
Dues and memberships	500	225	275
Postage	50	-	50
Miscellaneous	800	2,111	(1,311)
Chemicals	28,000	15,315	12,685
Spraying	-	-	-
Contracts	17,036	17,030	6
Capital outlay	<u>-</u>	<u>500</u>	<u>(500)</u>
Total B	<u>63,434</u>	<u>47,310</u>	<u>16,124</u>
Total Weeds	<u>\$ 76,564</u>	<u>\$ 60,435</u>	<u>\$ 16,129</u>
SEARCH AND RESCUE			
Miscellaneous	\$ -	\$ -	\$ -
Total Search and Rescue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2005

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
WATERWAYS			
Salary	\$ 3,086	\$ 3,086	\$ -
Total A	<u>3,086</u>	<u>3,086</u>	<u>-</u>
Personnel benefits	255	254	1
Travel	-	-	-
Supplies	200	23	177
Vehicles	511	511	-
Repairs and maintenance	2,450	1,223	1,227
Rent	2,121	3,525	(1,404)
Postage	-	-	-
Miscellaneous	-	-	-
Capital Outlay	<u>8,378</u>	<u>8,378</u>	<u>-</u>
Total B	<u>8,378</u>	<u>8,378</u>	<u>-</u>
Total Waterways	\$ <u>17,001</u>	\$ <u>17,000</u>	\$ <u>1</u>
TAYLOR GRAZING FUND			
Miscellaneous	\$ -	\$ 6,788	\$ (6,788)
Total Taylor Grazing Fund	\$ <u>-</u>	\$ <u>6,788</u>	\$ <u>(6,788)</u>
TOTAL SPECIAL REVENUE	\$ <u>3,328,363</u>	\$ <u>2,953,570</u>	\$ <u>374,793</u>
TOTAL GOVERNMENTAL FUND TYPES	\$ <u>4,065,728</u>	\$ <u>3,690,935</u>	\$ <u>374,793</u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2005

Total expenditures - budgetary basis	\$ 3,690,935
Supplies acquired through long term debt	40,580
Capital outlays acquired through long term debt	<u>261,087</u>
Total expenditures - GAAP basis	\$ <u><u>3,992,602</u></u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF CAPITAL LEASE OBLIGATIONS
September 30, 2005

Year	<u>D6 Cat</u> 4.20%		<u>2004 Mack Truck</u> 5.60%		<u>1994 Cat Grader</u> 4.81%		<u>2002 Crown Victoria</u> 3.55%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2006	\$ 18,942	\$ 2,055	\$ 17,025	\$ 1,950	\$ 29,067	\$ -	\$ 6,580	\$ 268
2007	75,000	-	17,652	1,323	-	-	-	-
2008	-	-	18,301	674	-	-	-	-
2009	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-
Totals	\$ 93,942	\$ 2,055	\$ 52,978	\$ 3,947	\$ 29,067	\$ -	\$ 6,580	\$ 268

	<u>2 Cat 140H Graders</u> 3.75%		<u>800 Garbage Carts</u> 6.69%		<u>2004 Dodge Dakota</u> 5.45%		<u>2004 Dodge Dakota</u> 5.45%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2006	\$ 36,955	\$ 11,596	\$ 7,627	\$ 2,305	\$ 8,199	\$ 1,415	\$ 8,454	\$ 1,458
2007	38,340	10,211	8,154	1,778	8,647	968	8,914	998
2008	39,778	8,773	8,716	1,216	9,118	496	9,400	512
2009	194,169	7,281	9,318	614	-	-	-	-
2010	-	-	4,070	68	-	-	-	-
2011	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-
Totals	\$ 309,242	\$ 37,861	\$ 37,885	\$ 5,981	\$ 25,964	\$ 2,879	\$ 26,768	\$ 2,968

<u>Ambulance Building</u>		<u>Computer Server/Terminals</u>		<u>2004 Dodge Intrepid</u>	
4.50%		5.95%		5.50%	
<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
\$ 11,851	\$ 5,002	\$ 5,065	\$ 620	\$ 6,881	\$ 778
12,385	4,468	5,366	319	7,259	400
12,942	3,911	-	-	-	-
13,515	3,338	-	-	-	-
14,133	2,720	-	-	-	-
14,768	2,085	-	-	-	-
15,433	1,420	-	-	-	-
16,125	728	-	-	-	-
<u>\$ 111,152</u>	<u>\$ 23,672</u>	<u>\$ 10,431</u>	<u>\$ 939</u>	<u>\$ 14,140</u>	<u>\$ 1,178</u>

<u>966G Cat Loader</u>		<u>Totals</u>	
3.70%			
<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
\$ 18,491	\$ 7,709	\$ 175,137	\$ 35,156
19,175	7,025	200,892	27,490
19,885	6,315	118,140	21,897
20,621	5,579	237,623	16,812
130,183	-	148,386	2,788
-	-	14,768	2,085
-	-	15,433	1,420
-	-	16,125	728
<u>\$ 208,355</u>	<u>\$ 26,628</u>	<u>\$ 926,504</u>	<u>\$ 108,376</u>

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF BASIC 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, 2005, and have issued our report thereon dated January 20, 2006. 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.

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.

Compliance and other matters

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 grant agreements, 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 20, 2006.

We noted other matters we have reported to management of Oneida County, Idaho, in a separate letter dated January 20, 2006.

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 20, 2006