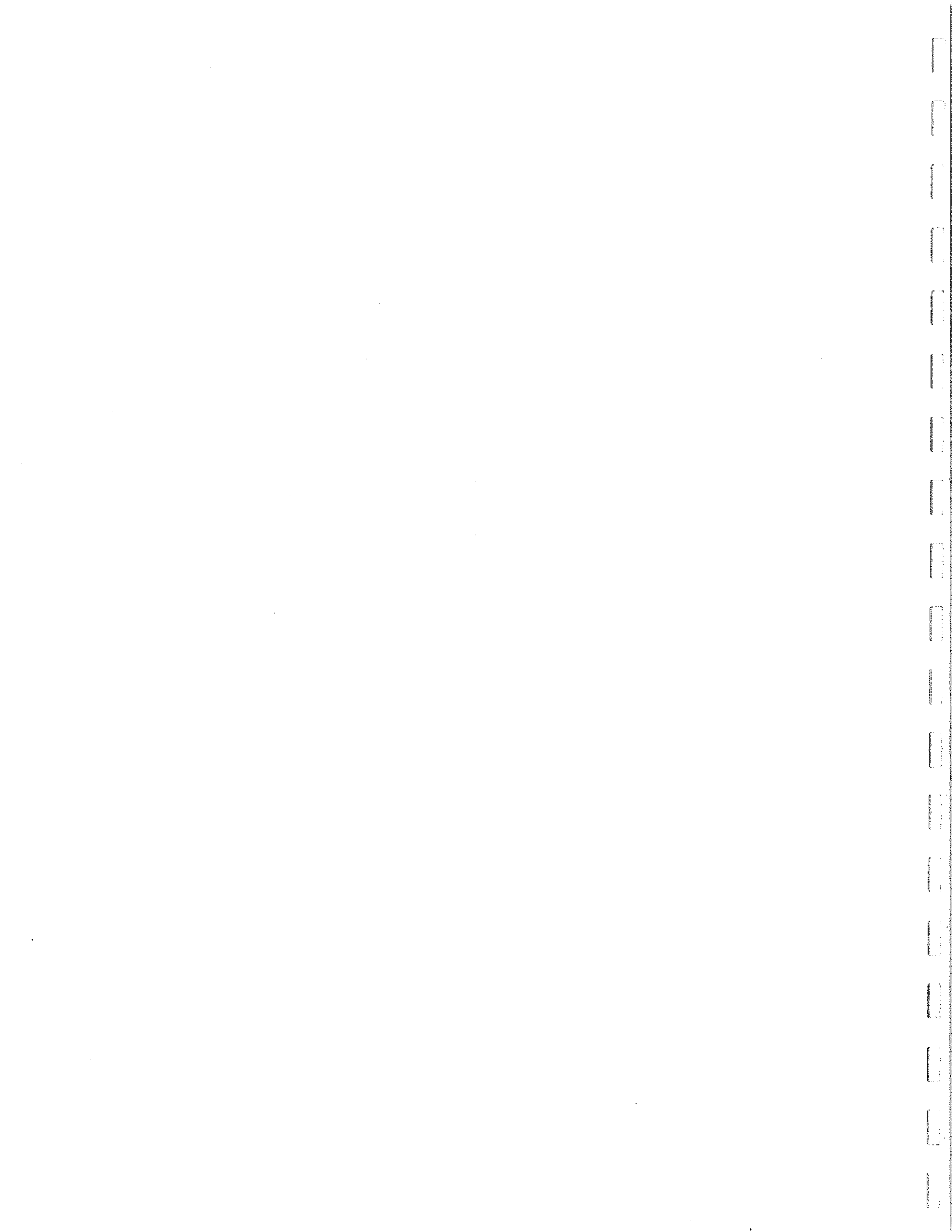


**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITORS' REPORT
For the Year Ended September 30, 2006**



ONEIDA COUNTY - STATE OF IDAHO
 BASIC FINANCIAL STATEMENTS
 For the Year Ended September 30, 2006

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ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2006

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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, 2006, 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. Oneida County Hospital was not audited in accordance with *Government Auditing Standards*.

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, 2006, 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 16, 2007, 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 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.

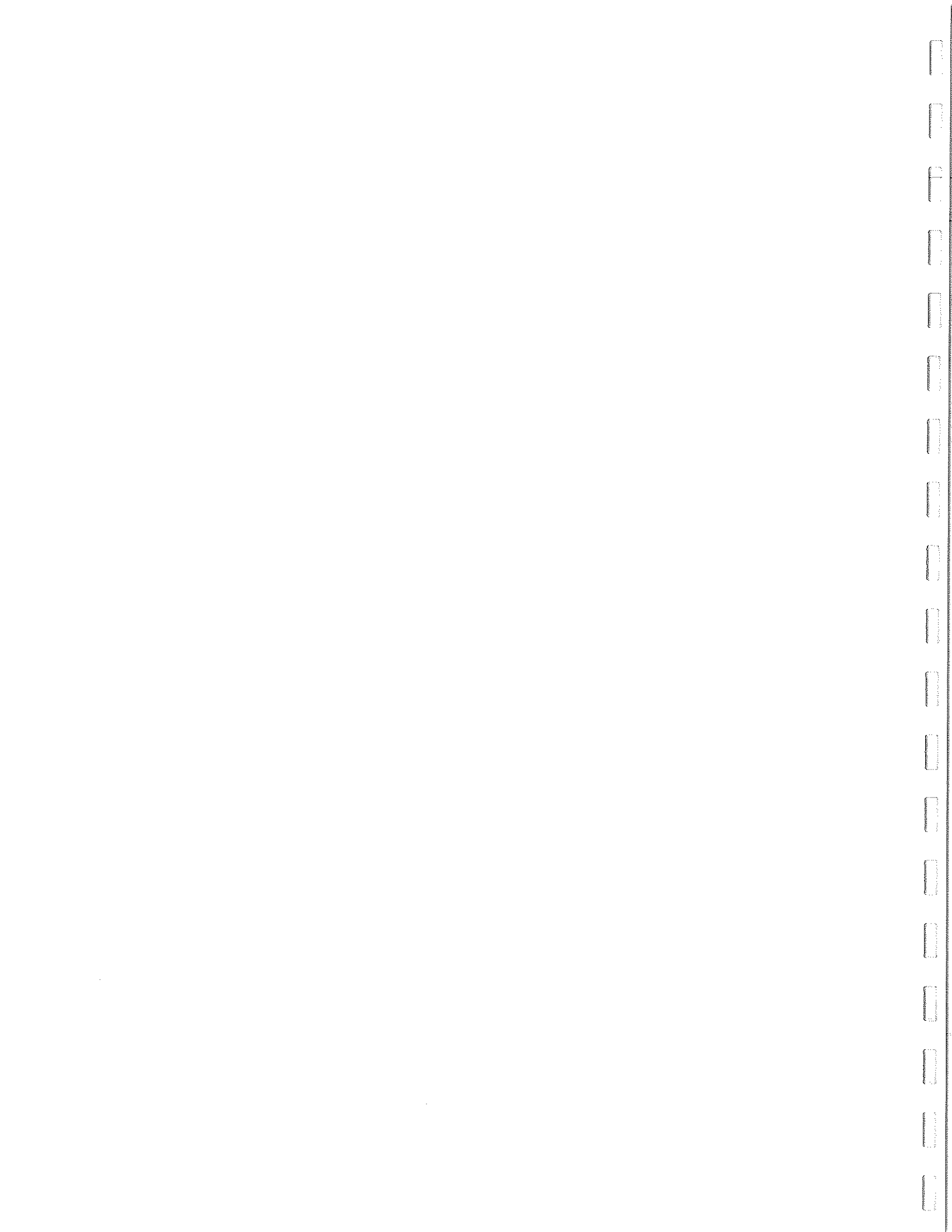


The budgetary comparison schedules are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management 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 16, 2007



FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET ASSETS
September 30, 2006

	GOVERNMENTAL ACTIVITIES	TOTAL	COMPONENT UNIT
ASSETS			
Cash - County Treasurer	\$ 968,792	\$ 968,792	\$ 95,766
Taxes receivable	124,239	124,239	-
Receivables	18,543	18,543	1,034,293
Internal balances	-	-	-
Due from other governmental agencies	385,617	385,617	-
Inventories	-	-	-
Other assets	-	-	674,612
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	36,073
Infrastructure and infrastructure in progress	-	-	-
Buildings	933,531	933,531	2,258,962
Equipment and furniture	1,535,451	1,535,451	1,570,223
Buildings and equipment under capital leases	1,281,247	1,281,247	377,506
Less: accumulated depreciation	(1,947,559)	(1,947,559)	(3,259,033)
Total Capital Assets	1,862,980	1,862,980	983,731
TOTAL ASSETS	\$ 3,360,171	\$ 3,360,171	\$ 2,788,402

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

	GOVERNMENTAL ACTIVITIES	TOTAL	COMPONENT UNIT
LIABILITIES			
Accounts payable and accrued expenses	\$ 269,406	\$ 269,406	\$ 691,629
Due to other governmental agencies	-	-	-
Deferred revenues	-	-	-
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	189,901	189,901	226,872
Accrued interest	23,908	23,908	8,396
Compensated absences	14,831	14,831	-
Claims and judgments	-	-	-
Due in more than one year			
Bonds, capital leases and contracts	737,243	737,243	301,470
Accrued interest	-	-	-
Compensated absences	84,041	84,041	404,959
Landfill postclosure costs	270,000	270,000	-
Claims and judgments	-	-	-
TOTAL LIABILITIES	<u>1,589,330</u>	<u>1,589,330</u>	<u>1,633,326</u>
NET ASSETS			
Invested in capital assets, net of related debt	641,928	641,928	455,389
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	377,958
Unrestricted	<u>1,128,913</u>	<u>1,128,913</u>	<u>321,729</u>
TOTAL NET ASSETS	<u>\$ 1,770,841</u>	<u>\$ 1,770,841</u>	<u>\$ 1,155,076</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2006

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 623,155	\$ 81,892	\$ 4,272	\$ -
Public safety	1,609,533	151,596	400,450	-
Public works	1,214,333	45,885	974,148	-
Health, welfare and sanitation	335,499	94,590	-	-
Culture and recreation	146,928	65,205	12,000	-
Education	-	-	-	-
Conservation/economic development	71,376	8,836	8,500	-
Interest on long-term debt	-	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	4,000,824	448,004	1,399,370	-
TOTAL PRIMARY GOVERNMENT	\$ 4,000,824	\$ 448,004	\$ 1,399,370	\$ -
Component Units				
Oneida County Hospital	\$ 5,310,114	\$ 4,847,162	\$ 43,544	\$ 12,631
TOTAL COMPONENT UNITS	\$ 5,310,114	\$ 4,847,162	\$ 43,544	\$ 12,631

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, 2005

NET ASSETS, SEPTEMBER 30, 2006

**NET (EXPENSE) REVENUE
AND CHANGES IN
NET ASSETS**

Primary Government

<u>Governmental Activities</u>	<u>Total</u>	<u>Component Units</u>
\$ (536,991)	\$ (536,991)	
(1,057,487)	(1,057,487)	
(194,300)	(194,300)	
(240,909)	(240,909)	
(69,723)	(69,723)	
-	-	
(54,040)	(54,040)	
-	-	
<u>(2,153,450)</u>	<u>(2,153,450)</u>	
<u>(2,153,450)</u>	<u>(2,153,450)</u>	
		\$ <u>(406,777)</u>
		<u>(406,777)</u>
1,367,295	1,367,295	12,537
-	-	-
507	507	-
409,848	409,848	-
358,399	358,399	-
43,338	43,338	11,109
164,122	164,122	52,813
-	-	-
-	-	-
<u>2,343,509</u>	<u>2,343,509</u>	<u>76,459</u>
190,059	190,059	(330,318)
<u>1,580,782</u>	<u>1,580,782</u>	<u>1,485,394</u>
\$ <u><u>1,770,841</u></u>	\$ <u><u>1,770,841</u></u>	\$ <u><u>1,155,076</u></u>

ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2006

	GENERAL FUND	ROAD AND BRIDGE	JUSTICE FUND	SOLID WASTE
ASSETS				
Cash and cash equivalents	\$ 260,259	\$ 216,727	\$ 55,063	\$ 204,664
Investments	-	-	-	-
Taxes receivable, net	32,615	-	35,753	633
Due from other funds	-	-	-	-
Receivable from other governments	113,832	241,014	7,449	-
Other receivables	-	-	-	31,717
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	\$ 406,706	\$ 457,741	\$ 98,265	\$ 237,014
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 19,894	\$ 131,128	\$ 55,063	\$ 8,561
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	30,984	-	33,965	601
Other payables	-	-	-	-
TOTAL LIABILITIES	50,878	131,128	89,028	9,162
FUND BALANCES				
Reserved for:				
Inventories	-	-	-	-
Encumbrances	-	-	-	-
Prepaid expenses	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unreserved	355,828	326,613	9,237	227,852
Unreserved, reported in non-major:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Debt service funds	-	-	-	-
Permanent endowment fund	-	-	-	-
TOTAL FUND BALANCES	355,828	326,613	9,237	227,852
TOTAL LIABILITIES AND FUND BALANCES	\$ 406,706	\$ 457,741	\$ 98,265	\$ 237,014

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

OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 232,079	\$ 968,792
-	-
24,014	93,015
-	-
23,322	385,617
18,050	49,767
-	-
-	-
<u>\$ 297,465</u>	<u>\$ 1,497,191</u>
\$ 54,760	\$ 269,406
-	-
-	-
22,815	88,365
-	-
<u>77,575</u>	<u>357,771</u>
-	-
-	-
-	-
-	-
-	-
-	919,530
219,890	219,890
-	-
-	-
-	-
<u>219,890</u>	<u>1,139,420</u>
<u>\$ 297,465</u>	<u>\$ 1,497,191</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, 2006

Total fund balance, governmental funds: \$ 1,139,420

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. 1,862,980

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. 88,365

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. (1,319,924)

Net Assets of Governmental Activities in the Statement of Net Assets: \$ 1,770,841

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2006

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>JUSTICE FUND</u>	<u>SOLID WASTE</u>
REVENUES				
Property taxes	\$ 431,623	\$ -	\$ 387,081	\$ -
Sales and miscellaneous taxes	336,120	-	121,207	-
Fees and fines	-	-	202	-
Licenses and permits	29,994	-	-	-
Intergovernmental	277,745	974,148	266,588	-
Charges for services	50,437	34,827	82,972	342,096
Investment earnings	43,338	-	-	-
Miscellaneous	11,601	6,152	23,144	3,287
	<u>1,180,858</u>	<u>1,015,127</u>	<u>881,194</u>	<u>345,383</u>
EXPENDITURES				
Current:				
General government	676,714	-	-	-
Public safety	6,755	-	1,255,143	-
Public works	-	888,328	-	-
Health, welfare and sanitation	30,638	-	-	169,532
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	7,672	166,413	30,114	7,627
Interest and other charges	1,720	23,310	3,920	2,305
Capital outlay	-	-	71,262	204,792
	<u>723,499</u>	<u>1,078,051</u>	<u>1,360,439</u>	<u>384,256</u>
Excess (deficiency) of revenues over expenditures	457,359	(62,924)	(479,245)	(38,873)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	75,000	-	169,277
Other sources	-	-	99,872	-
Other uses	-	-	-	-
Transfers in	-	-	331,542	-
Transfers out	(360,328)	-	-	-
	<u>(360,328)</u>	<u>75,000</u>	<u>431,414</u>	<u>169,277</u>
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Net change in fund balances	97,031	12,076	(47,831)	130,404
Fund Balances, Oct. 1, 2005	<u>258,797</u>	<u>314,537</u>	<u>57,068</u>	<u>97,448</u>
FUND BALANCES, SEPT. 30, 2006	<u>\$ 355,828</u>	<u>\$ 326,613</u>	<u>\$ 9,237</u>	<u>\$ 227,852</u>

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

OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 235,689	\$ 1,054,393
48,585	505,912
3,075	3,277
-	29,994
126,723	1,645,204
221,008	731,340
-	43,338
26,581	70,765
<u>661,661</u>	<u>4,084,223</u>
144,249	820,963
235,914	1,497,812
20,341	908,669
84,160	284,330
138,778	138,778
-	-
71,376	71,376
9,244	221,070
3,902	35,157
125,652	401,706
<u>833,616</u>	<u>4,379,861</u>
(171,955)	(295,638)
6,500	250,777
11,226	111,098
-	-
28,786	360,328
-	(360,328)
46,512	361,875
-	-
(125,443)	66,237
<u>345,333</u>	<u>1,073,183</u>
\$ <u>219,890</u>	\$ <u>1,139,420</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, 2006

Net change in fund balances - total governmental funds: \$ 66,237

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 of \$401,706 exceeded depreciation of \$234,193 in the current period.

167,513

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 long-term debt 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.

(29,707)

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 statements.

(4,438)

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

1,917

Net change in accrued landfill postclosure costs

(32,400)

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.

20,937

Change in net assets of governmental activities:

\$ 190,059

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, 2006

REVENUES, GAINS AND OTHER SUPPORT

Net patient service revenue	\$ 4,847,162
Other revenue	52,813

TOTAL OPERATING REVENUES	<u>4,899,975</u>
--------------------------	------------------

EXPENSES

Salaries and benefits	3,014,170
Professional fees	955,845
Supplies	606,681
Insurance	118,382
Utilities	76,152
Repairs and maintenance	137,493
Miscellaneous	54,281
Depreciation and amortization	233,888
Travel, dues and education	68,732

TOTAL OPERATING EXPENSES	<u>5,265,624</u>
--------------------------	------------------

INCOME (LOSS) FROM OPERATIONS	<u>(365,649)</u>
-------------------------------	------------------

OTHER INCOME (EXPENSE)

Investment income	11,109
Interest	(44,490)
Capital grants	12,631
Contributions	43,544
Property tax	12,537

	<u>35,331</u>
--	---------------

Changes in Net Assets	<u>(330,318)</u>
-----------------------	------------------

Net Assets - July 1, 2005	<u>1,485,394</u>
---------------------------	------------------

NET ASSETS - June 30, 2006	<u><u>\$ 1,155,076</u></u>
----------------------------	----------------------------

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2006

CASH FLOWS FROM OPERATING ACTIVITIES

Payments from and on behalf of patients	\$ 4,505,292
Payments to employees	(2,883,059)
Payments to suppliers and contractors	(1,676,625)
Other receipts and payments, net	<u>52,813</u>
Net cash provided by operating activities	<u>(1,579)</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Property taxes	38,633
Interest paid on other noncapital borrowing	(2,143)
Noncapital grants and contributions	<u>43,544</u>
Net cash provided by noncapital financing activities	<u>80,034</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Purchase of capital assets	(41,316)
Principal payments on long-term debt	(230,176)
Interest paid on long-term debt	(46,093)
Proceeds from capital grants	<u>12,631</u>
Net cash used in capital and related financing activities	<u>(304,954)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received on investments	<u>11,109</u>
Net cash provided by investing activities	<u>11,109</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS (215,390)

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 689,114

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 473,724

RECONCILIATION OF CASH TO THE BALANCE SHEETS:

Cash in current assets	\$ 95,766
Noncurrent cash held by trustee for debt service	<u>377,958</u>
Cash, end of year	\$ <u><u>473,724</u></u>

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

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

Income (Loss) from operations	\$ (365,649)
Adjustments to reconcile loss from operations to net cash provided by operating activities:	
Depreciation and amortization	233,888
Provision for bad debts	93,815
Decrease (increase) in current assets:	
Receivables	
Patient accounts, net	(197,999)
Estimated third-party payor settlements	(71,611)
Supplies and other current assets	13,462
Increase (decrease) in current liabilities:	
Accounts payable	327,479
Salaries, wages and related liabilities	131,111
Estimated third-party payor settlements	(166,075)
Net cash provided by operating activities	\$ <u>(1,579)</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET ASSETS
September 30, 2006

	PRIVATE PURPOSE TRUST FUNDS	AGENCY FUNDS
ASSETS		
Cash	\$ 71,576	\$ 52,222
Receivables	-	170,126
TOTAL ASSETS	<u>71,576</u>	<u>222,348</u>
LIABILITIES		
Accounts payable and accrued expenses	44,948	52,222
Payable to the State of Idaho	-	-
Payable to taxing districts	-	-
Deferred revenues	-	170,126
TOTAL LIABILITIES	<u>44,948</u>	<u>222,348</u>
NET ASSETS	<u>\$ 26,628</u>	<u>\$ -</u>

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

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
September 30, 2006

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	-
Intergovernmental revenues	287,134
Charges in services	658
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	10,566
Transfers from other funds	2,339
Total additions	300,697
DEDUCTIONS	
Trust operating expenses	285,940
Transfers to other funds	-
Total deductions	285,940
Change in Net Assets	14,757
Net Assets - Oct. 1, 2005	11,871
Net Assets - Sept. 30, 2006	\$ 26,628

NOTES TO THE FINANCIAL STATEMENTS

ONEIDA COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2006

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ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2006

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.

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 the governing boards, elected or appointed, that exercise substantially or total administrative and supervisory authority in their name and 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, 2006.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2006

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.
- **Solid Waste** - This fund accounts for the transfer of solid waste and landfill operations of the County. It is funded primarily from user fees.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2006

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, 2006

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, 2006 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, 2006

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, 2006, unrecorded fund liabilities included approximately \$98,872 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, 2006

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, 2006. During 2006, 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, 2006

2. CASH AND INVESTMENTS

Cash and cash equivalents are defined as those financial instruments which have a maturity date of three months or less from the date of acquisition.

Cash deposits and investments of the County as of September 30, 2006, totaled \$1,092,590, of which \$1,092,590 represented demand deposits. Of the total deposits, \$968,792 was allocated to governmental funds.

The deposits by the County are not collateralized nor are they required to be by Idaho statute. The County follows the requirements of the Idaho Public Depository Law (Idaho Code Section, Title 57-100), and applicable investment rights and restrictions cited by the Idaho Code Section, Title 67, 67-210.

Deposits

At year end, the carrying amount of the County's deposits in financial institutions was \$1,092,590 and the bank balance was \$1,062,010. Of this amount, \$177,603 was covered by FDIC insurance.

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2006 was as follows:

Governmental Activities	Restated Balance 10-01-2005	Additions	Deletions	Balance 09-30-2006
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	908,808	626,643	-	1,535,451
Buildings and improvements - leased	135,996	-	-	135,996
Machinery and equipment - leased	1,370,188	219,292	(444,229)	1,145,251
Total capital assets, being depreciated	3,348,523	845,935	(444,229)	3,750,229
Less accumulated depreciation for				
Buildings and improvements	(364,108)	(22,931)	-	(387,039)
Machinery and equipment	(1,349,258)	(211,262)	-	(1,560,520)
Total accumulated depreciation	(1,713,366)	(234,193)	-	(1,947,559)
Total capital assets, being depreciated, net	1,635,157	611,742	(444,229)	1,802,670
Governmental activity, capital assets, net	\$ 1,695,467	\$ 611,742	\$ (444,229)	\$ 1,862,980

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2006

3. CAPITAL ASSETS (Continued)

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

Governmental activities

General government	\$ 7,292
Public safety	64,541
Public works	115,941
Health, welfare and sanitation	38,269
Culture and recreation	8,150
Conservation and economic development	-
Total governmental activities	<u>\$ 234,193</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, 2006, 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 \$142,184, \$140,408, and \$132,813 for the three years ended September 30, 2006, 2005, and 2004 respectively.

5. 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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2006

6. LONG-TERM DEBT AND CAPITAL LEASES

Long-term Obligation Activity:

General long-term obligations of the county include compensated absences, accrued interest, capital leases and landfill postclosure costs. During the year ending September 30, 2006, the following changes occurred in long-term debt:

	Restated Balance 10-01-2005	Additions	Reductions	Balance 09-30-2006	Amounts due within one year
Governmental activities					
Compensated absences	\$ 119,809	\$ -	\$ (20,937)	\$ 98,872	\$ 14,831
Accrued interest	25,825	-	(1,917)	23,908	23,908
Capital leases	897,437	250,777	(221,070)	927,144	189,901
Landfill closure costs	237,600	32,400	-	270,000	-
Total governmental activities	\$ 1,280,671	\$ 283,177	\$ (243,924)	\$ 1,319,924	\$ 228,640

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2006, are as follows:

Year	Governmental Activities	
	Capital Leases	
	Principal	Interest
2007	\$ 189,901	\$ 42,570
2008	159,861	34,229
2009	282,324	26,163
2010	196,325	8,902
2011	67,174	4,679
2012	15,433	1,420
2013	16,126	728
	<u>\$ 927,144</u>	<u>\$ 118,691</u>

Interest rates on capital leases vary between 3.55% and 11.87%.

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

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

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2006

7. 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 \$270,000 reported as landfill closure and postclosure at September 30, 2006, represents the cumulative amount reported to date based on the use of 75 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 \$90,000 is based on what it would cost to perform all closure and postclosure care of the current landfill site in 2006 dollars. The County expects to close the current landfill as soon as final approval is obtained from DEQ for the new landfill site. 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.

8. RESERVED FUND BALANCES AND RESTRICTED NET ASSETS

There are no reserved or encumbered fund balances as of September 30, 2006.

9. RELATED PARTY TRANSACTIONS

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

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

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

11. RISK MANAGEMENT

Oneida County has elected to carry general liability insurance for the year ended September 30, 2006, through ICRMP.

12. INTERNAL CONTROL

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

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

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2006

13. DEFICITS AND INTERFUND TRANSACTIONS

There were no fund deficits reportable by the County.

There were no interfund account balances at September 30, 2006.

14. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2006, consisted of the following:

<u>Transfer from:</u>	<u>General</u>
<u>Transfer to:</u>	
Airport	\$ 11,292
Justice	331,542
Health District	2,738
Indigent and Charity	<u>14,756</u>
Total	<u>\$ 360,328</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.

15. 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, 2005	\$ 1,085,217
Intergovernmental receivables overstated in prior year	<u>(12,034)</u>
Restated fund balance, September 30, 2005	\$ <u>1,073,183</u>
Net assets, September 30, 2005	\$ 1,620,728
Intergovernmental receivables overstated in prior year	(12,034)
Capital assets disposed of in prior years, net	(56,979)
Long-term debt payment made in prior year	<u>29,067</u>
Restated net assets, September 30, 2005	\$ <u>1,580,782</u>

16. SUBSEQUENT EVENTS

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

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REQUIRED SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
GENERAL FUND
For the year ended September 30, 2006

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ 410,109	\$ 410,109	\$ 430,600
Sales and miscellaneous taxes	-	-	235,557
Fees and fines	-	-	-
Licenses and permits	12,271	12,271	29,994
Intergovernmental	160,503	160,503	33,105
Charges for services	23,403	23,403	50,437
Investment earnings	8,480	8,480	43,338
Miscellaneous	21,920	21,920	9,515
	<u>636,686</u>	<u>636,686</u>	<u>832,546</u>
EXPENDITURES			
Current:			
General government			
Public safety	701,447	701,447	677,306
Public works	6,741	6,741	6,755
Health, welfare and sanitation	-	-	-
Culture and recreation	31,583	31,583	30,638
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	9,200	9,200	8,800
	<u>748,971</u>	<u>748,971</u>	<u>723,499</u>
Excess (deficiency) of revenues over expenditures	(112,285)	(112,285)	109,047
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(401)
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>(401)</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	2,086
Net change in fund balances	(112,285)	(112,285)	110,732
Fund Balances, Oct. 1, 2005	162,248	162,248	162,248
FUND BALANCES, SEPT. 30, 2006	<u>\$ 49,963</u>	<u>\$ 49,963</u>	<u>\$ 272,980</u>

GAAP DIFFERENCES	GAAP BASIS
\$ 1,023	\$ 431,623
100,563	336,120
-	-
-	29,994
244,640	277,745
-	50,437
-	43,338
2,086	11,601
<u>348,312</u>	<u>1,180,858</u>
(592)	676,714
-	6,755
-	-
-	30,638
-	-
-	-
7,672	7,672
1,720	1,720
(8,800)	-
<u>-</u>	<u>723,499</u>
348,312	457,359
-	-
-	-
(359,927)	(360,328)
<u>(359,927)</u>	<u>(360,328)</u>
(2,086)	-
(13,701)	97,031
96,549	258,797
<u>\$ 82,848</u>	<u>\$ 355,828</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the year ended September 30, 2006

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	948,710	948,710	960,630
Charges for services	2,289	2,289	34,827
Investment earnings	-	-	-
Miscellaneous	10,869	10,869	6,152
	<u>961,868</u>	<u>961,868</u>	<u>1,001,609</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	866,179	866,179	888,328
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	162,000	162,000	114,723
	<u>1,028,179</u>	<u>1,028,179</u>	<u>1,003,051</u>
Excess (deficiency) of revenues over expenditures	(66,311)	(66,311)	(1,442)
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	(66,311)	(66,311)	(1,442)
Fund Balances, Oct. 1, 2005	87,041	87,041	87,041
FUND BALANCES, SEPT. 30, 2006	<u>\$ 20,730</u>	<u>\$ 20,730</u>	<u>\$ 85,599</u>

GAAP DIFFERENCES	GAAP BASIS
\$ -	\$ -
-	-
-	-
-	-
13,518	974,148
-	34,827
-	-
-	6,152
<u>13,518</u>	<u>1,015,127</u>
-	-
-	-
-	888,328
-	-
-	-
-	-
166,413	166,413
23,310	23,310
<u>(114,723)</u>	<u>-</u>
<u>75,000</u>	<u>1,078,051</u>
(61,482)	(62,924)
75,000	75,000
-	-
<u>-</u>	<u>-</u>
<u>75,000</u>	<u>75,000</u>
-	-
13,518	12,076
<u>227,496</u>	<u>314,537</u>
<u>\$ 241,014</u>	<u>\$ 326,613</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the year ended September 30, 2006

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ 387,268	\$ 387,268	\$ 390,313
Sales and miscellaneous taxes	-	-	113,758
Fees and fines	175	175	202
Licenses and permits	-	-	-
Intergovernmental	710,404	710,404	320,207
Charges for services	100,261	100,261	82,972
Investment earnings	-	-	-
Miscellaneous	7,176	7,176	23,144
	<u>1,205,284</u>	<u>1,205,284</u>	<u>930,596</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	1,111,597	1,176,612	1,178,318
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	93,687	93,687	81,874
	<u>1,205,284</u>	<u>1,270,299</u>	<u>1,260,192</u>
Excess (deficiency) of revenues over expenditures	-	(65,015)	(329,596)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	331,167
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>331,167</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
Net change in fund balances	-	(65,015)	1,571
Fund Balances, Oct. 1, 2005	34,182	34,182	34,182
FUND BALANCES, SEPT. 30, 2006	<u>\$ 34,182</u>	<u>\$ (30,833)</u>	<u>\$ 35,753</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	(3,232)	\$	387,081
	7,449		121,207
	-		202
	-		-
	(53,619)		266,588
	-		82,972
	-		-
	-		23,144
	<u>(49,402)</u>		<u>881,194</u>
	-		-
	76,825		1,255,143
	-		-
	-		-
	-		-
	-		-
	30,114		30,114
	3,920		3,920
	<u>(10,612)</u>		<u>71,262</u>
	<u>100,247</u>		<u>1,360,439</u>
	(149,649)		(479,245)
	-		-
	99,872		99,872
	375		331,542
	<u>-</u>		<u>-</u>
	<u>100,247</u>		<u>431,414</u>
	<u>-</u>		<u>-</u>
	(49,402)		(47,831)
	<u>22,886</u>		<u>57,068</u>
\$	<u><u>(26,516)</u></u>	\$	<u><u>9,237</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE
For the year ended September 30, 2006

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	217,508	217,508	334,543
Investment earnings	-	-	-
Miscellaneous	1,569	1,569	3,287
	219,077	219,077	337,830
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	225,018	225,018	170,360
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	72,500	72,500	44,619
	297,518	297,518	214,979
Excess (deficiency) of revenues over expenditures	(78,441)	(78,441)	122,851
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	-
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
Net change in fund balances	(78,441)	(78,441)	122,851
Fund Balances, Oct. 1, 2005	105,602	105,602	105,602
FUND BALANCES, SEPT. 30, 2006	\$ 27,161	\$ 27,161	\$ 228,453

GAAP DIFFERENCES	GAAP BASIS
\$ -	\$ -
-	-
-	-
-	-
-	-
7,553	342,096
-	-
-	3,287
<u>7,553</u>	<u>345,383</u>
-	-
-	-
-	-
(828)	169,532
-	-
-	-
7,627	7,627
2,305	2,305
<u>160,173</u>	<u>204,792</u>
<u>169,277</u>	<u>384,256</u>
(161,724)	(38,873)
169,277	169,277
-	-
<u>-</u>	<u>-</u>
<u>169,277</u>	<u>169,277</u>
-	-
7,553	130,404
<u>(8,154)</u>	<u>97,448</u>
\$ <u><u>(601)</u></u>	\$ <u><u>227,852</u></u>

SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2006

	<u>AIRPORT</u>	<u>AMBULANCE</u>	<u>VETERAN MEMORIAL</u>	<u>DISTRICT COURT</u>
ASSETS				
Cash - County Treasurer	\$ 351	\$ 40,255	\$ 112	\$ 77,110
Accounts receivable	-	-	-	23,322
Taxes receivable	308	18,050	221	-
	<u>\$ 659</u>	<u>\$ 58,305</u>	<u>\$ 333</u>	<u>\$ 100,432</u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Warrants payable	\$ 351	\$ 4,231	\$ -	\$ 8,286
Deferred revenue	293	-	210	-
	<u>644</u>	<u>4,231</u>	<u>210</u>	<u>8,286</u>

FUND BALANCES

Reserved fund balances	-	-	-	-
Unreserved fund balances	15	54,074	123	92,146
	<u>15</u>	<u>54,074</u>	<u>123</u>	<u>92,146</u>
	<u>\$ 659</u>	<u>\$ 58,305</u>	<u>\$ 333</u>	<u>\$ 100,432</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2006

	<u>COUNTY FAIR</u>	<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>
ASSETS				
Cash - County Treasurer	\$ 37,305	\$ -	\$ 8,640	\$ 10,000
Accounts receivable	-	-	-	-
Taxes receivable	<u>2,922</u>	<u>1,621</u>	<u>1,769</u>	<u>2,227</u>
	<u>\$ 40,227</u>	<u>\$ 1,621</u>	<u>\$ 10,409</u>	<u>\$ 12,227</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ 13,213	\$ -	\$ 4,617	\$ 10,000
Deferred revenue	<u>2,776</u>	<u>1,540</u>	<u>1,681</u>	<u>2,116</u>
	<u>15,989</u>	<u>1,540</u>	<u>6,298</u>	<u>12,116</u>
FUND BALANCES				
Reserved fund balances	-	-	-	-
Unreserved fund balances	<u>24,238</u>	<u>81</u>	<u>4,111</u>	<u>111</u>
	<u>24,238</u>	<u>81</u>	<u>4,111</u>	<u>111</u>
	<u>\$ 40,227</u>	<u>\$ 1,621</u>	<u>\$ 10,409</u>	<u>\$ 12,227</u>

<u>REVALUATION</u>	<u>TORT</u>	<u>WEEDS</u>	ONEIDA COUNTY <u>SEARCH & RESCUE</u>	<u>WATERWAYS</u>	<u>OTHER SPECIAL REVENUE</u>
\$ 19,722	\$ 1,935	\$ 7,597	\$ -	\$ 10,982	\$ 18,070
-	-	-	-	-	-
<u>3,107</u>	<u>7,180</u>	<u>4,659</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 22,829</u>	<u>\$ 9,115</u>	<u>\$ 12,256</u>	<u>\$ -</u>	<u>\$ 10,982</u>	<u>\$ 18,070</u>

\$ 8,935	\$ -	\$ 5,117	\$ -	\$ 10	\$ -
<u>2,952</u>	<u>6,821</u>	<u>4,426</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>11,887</u>	<u>6,821</u>	<u>9,543</u>	<u>-</u>	<u>10</u>	<u>-</u>
-	-	-	-	-	-
<u>10,942</u>	<u>2,294</u>	<u>2,713</u>	<u>-</u>	<u>10,972</u>	<u>18,070</u>
<u>10,942</u>	<u>2,294</u>	<u>2,713</u>	<u>-</u>	<u>10,972</u>	<u>18,070</u>
<u>\$ 22,829</u>	<u>\$ 9,115</u>	<u>\$ 12,256</u>	<u>\$ -</u>	<u>\$ 10,982</u>	<u>\$ 18,070</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2006

	<u>TOTALS</u>
ASSETS	
Cash - County Treasurer	\$ 232,079
Accounts receivable	23,322
Taxes receivable	<u>42,064</u>
	<u>\$ 297,465</u>
 LIABILITIES AND FUND BALANCES	
LIABILITIES	
Warrants payable	\$ 54,760
Deferred revenue	<u>22,815</u>
	<u>77,575</u>
 FUND BALANCES	
Reserved fund balances	-
Unreserved fund balances	<u>219,890</u>
	<u>219,890</u>
	<u>\$ 297,465</u>

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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, 2006

	<u>AIRPORT</u>	<u>AMBULANCE</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>
REVENUES				
Taxes	\$ 1,239	\$ -	\$ 1,163	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	224	-	224	97,979
Charges for services	5,143	82,420	-	61,436
Fines and forfeitures	-	-	-	3,075
Investment interest	-	-	-	-
Miscellaneous and contributions	475	2,545	-	630
	<u>7,081</u>	<u>84,965</u>	<u>1,387</u>	<u>163,120</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	87,771	-	148,143
Health, welfare and sanitation	-	-	-	-
Public works	20,341	-	-	-
Culture and recreation	-	-	4,001	-
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	9,244	-	-
Interest and fiscal charges	-	3,902	-	-
Capital outlay	-	111,152	-	-
	<u>20,341</u>	<u>212,069</u>	<u>4,001</u>	<u>148,143</u>
Excess (deficiency) of revenues over expenditures	(13,260)	(127,104)	(2,614)	14,977
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	11,226	-	-
Statutory transfers in	11,292	-	-	-
Statutory transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	(1,968)	(115,878)	(2,614)	14,977
Fund Balances, Oct. 1, 2005	<u>1,983</u>	<u>169,952</u>	<u>2,737</u>	<u>77,169</u>
FUND BALANCES, Sept. 30, 2006	<u>\$ 15</u>	<u>\$ 54,074</u>	<u>\$ 123</u>	<u>\$ 92,146</u>

COUNTY FAIR	HEALTH DISTRICT	PARKS & RECREATION	INDIGENT & CHARITY	REVALUATION	TORT
\$ 24,341	\$ 20,949	\$ 17,583	\$ 28,717	\$ 32,432	\$ 62,471
-	-	-	-	-	-
5,146	4,665	8,804	7,384	12,374	13,425
25,093	-	25,537	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,500	-	4,601	533	-	4,833
56,080	25,614	56,525	36,634	44,806	80,729
-	-	-	-	40,604	94,727
-	-	-	-	-	-
-	29,157	-	55,003	-	-
-	-	-	-	-	-
61,485	-	55,129	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
14,500	-	-	-	-	-
75,985	29,157	55,129	55,003	40,604	94,727
(19,905)	(3,543)	1,396	(18,369)	4,202	(13,998)
6,500	-	-	-	-	-
-	-	-	-	-	-
-	2,738	-	14,756	-	-
-	-	-	-	-	-
(13,405)	(805)	1,396	(3,613)	4,202	(13,998)
37,643	886	2,715	3,724	6,740	16,292
\$ 24,238	\$ 81	\$ 4,111	\$ 111	\$ 10,942	\$ 2,294

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, 2006

	ONEIDA COUNTY			OTHER
	WEEDS	SEARCH & RESCUE	WATERWAYS	SPECIAL REVENUE
REVENUES				
Taxes	\$ 46,794	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	13,579	-	11,504	-
Charges for services	8,879	-	12,500	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	1,025	10,439
	<u>69,252</u>	<u>-</u>	<u>25,029</u>	<u>10,439</u>
EXPENDITURES				
General government	-	-	-	8,918
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	18,163	-
Conservation/economic development	71,376	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	<u>71,376</u>	<u>-</u>	<u>18,163</u>	<u>8,918</u>
Excess (deficiency) of revenues over expenditures	(2,124)	-	6,866	1,521
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	(2,124)	-	6,866	1,521
Fund Balances, Oct. 1, 2005	<u>4,837</u>	<u>-</u>	<u>4,106</u>	<u>16,549</u>
FUND BALANCES, Sept. 30, 2006	<u>\$ 2,713</u>	<u>\$ -</u>	<u>\$ 10,972</u>	<u>18,070</u>

<u>TOTALS</u>	
\$	235,689
	-
	175,308
	221,008
	3,075
	-
	<u>26,581</u>
	<u>661,661</u>
	144,249
	235,914
	84,160
	20,341
	138,778
	71,376
	-
	9,244
	3,902
	<u>125,652</u>
	<u>833,616</u>
	(171,955)
	6,500
	11,226
	28,786
	<u>-</u>
	(125,443)
	<u>345,333</u>
\$	<u><u>219,890</u></u>

ONEIDA COUNTY - STATE OF IDAHO

COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS

September 30, 2006

	<u>AUDITORS TRUST</u>	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
ASSETS				
Cash - County Treasurer	\$ 57,431	\$ -	\$ 14,145	\$ 71,576
Receivables	-	-	-	-
	<u>\$ 57,431</u>	<u>\$ -</u>	<u>\$ 14,145</u>	<u>\$ 71,576</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ 44,892	\$ -	\$ 56	\$ 44,948
	<u>44,892</u>	<u>-</u>	<u>56</u>	<u>44,948</u>
FUND BALANCES				
Unreserved fund balances	<u>12,539</u>	<u>-</u>	<u>14,089</u>	<u>26,628</u>
	<u>\$ 57,431</u>	<u>\$ -</u>	<u>\$ 14,145</u>	<u>\$ 71,576</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, 2006

	AUDITOR TRUST	SENIOR CITIZENS TRUST	SHERIFF'S REVOLVING TRUST	TOTALS
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	273,134	-	14,000	287,134
Charges for services	-	-	658	658
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	10,566	-	-	10,566
	<u>283,700</u>	<u>-</u>	<u>14,658</u>	<u>298,358</u>
EXPENDITURES				
General government	285,302	-	-	285,302
Public safety	-	-	638	638
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>285,302</u>	<u>-</u>	<u>638</u>	<u>285,940</u>
Excess (deficiency) of revenues over expenditures	(1,602)	-	14,020	12,418
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	2,339	-	-	2,339
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	737	-	14,020	14,757
Fund Balances, Oct. 1, 2005	<u>11,802</u>	<u>-</u>	<u>69</u>	<u>11,871</u>
FUND BALANCES, Sept. 30, 2006	<u>\$ 12,539</u>	<u>\$ -</u>	<u>\$ 14,089</u>	<u>\$ 26,628</u>

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OTHER SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2006

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
<i>Clerk/Auditor/Recorder</i>			
Salary - part-time	\$ 28,520	\$ 27,991	\$ 529
Salary - officer	34,451	34,451	-
Salary - deputies	19,800	19,800	-
Total A	82,771	82,242	529
Personnel benefits	-	-	-
Travel	810	1,353	(543)
Supplies	3,000	4,369	(1,369)
Utilities	-	-	-
Repairs and maintenance	500	-	500
Dues and memberships	122	122	-
Postage	300	377	(77)
Miscellaneous	150	-	150
Capital outlay	1,500	-	1,500
Total B	6,382	6,221	161
Department Totals	89,153	88,463	690
<i>Assessor</i>			
Salary - officers	33,738	33,738	-
Salary - deputies	50,000	51,000	(1,000)
Salary - motor vehicles	6,599	6,492	107
Salary - employee	27,200	27,200	-
Total A	117,537	118,430	(893)
Travel	2,390	1,064	1,326
Supplies	1,700	1,700	-
Vehicles	-	-	-
Utilities	700	784	(84)
Repairs and maintenance	900	3,373	(2,473)
Dues and memberships	300	300	-
Postage	3,090	2,429	661
Miscellaneous	500	254	246
Capital outlay	-	-	-
Total B	9,580	9,904	(324)
Department Totals	\$ 127,117	\$ 128,334	\$ (1,217)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2006

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Treasurer/Tax Collector</i>			
Salary - deputies	\$ 28,311	\$ 28,311	\$ -
Salary - officers	33,738	33,738	-
Salary - part-time	-	-	-
Total A	62,049	62,049	-
Travel	1,620	968	652
Supplies	1,000	714	286
Tax deeding and title search	2,500	3,037	(537)
Miscellaneous	50	-	50
Utilities	-	-	-
Repairs and maintenance	250	-	250
Postage	1,600	1,681	(81)
Dues and memberships	222	72	150
Training	200	100	100
Advertising	250	177	73
Capital outlay	500	450	50
Total B	8,192	7,199	993
Department Totals	70,241	69,248	993
<i>Commissioners</i>			
Salary - officers	34,748	34,748	-
Total A	34,748	34,748	-
Travel	3,850	5,288	(1,438)
Supplies	50	-	50
Utilities	-	-	-
Dues and memberships	300	250	50
Miscellaneous	500	316	184
Capital outlay	-	-	-
Total B	4,700	5,854	(1,154)
Department Totals	\$ 39,448	\$ 40,602	\$ (1,154)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2006

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Coroner</i>			
Salary - officers	\$ 1,105	\$ 1,106	\$ (1)
Total A	1,105	1,106	(1)
Travel	100	100	-
Jury and witnesses	50	-	50
Total B	150	100	50
Department Totals	1,255	1,206	49
<i>Annex Building and Grounds</i>			
Salary - deputies	3,641	3,641	-
Total A	3,641	3,641	-
Supplies	350	142	208
Utilities	5,100	5,283	(183)
Professional services	-	-	-
Repairs and maintenance	2,000	2,265	(265)
Rent	-	-	-
Contracts	-	-	-
Total B	7,450	7,690	(240)
Department Totals	11,091	11,331	(240)
<i>Buildings and Grounds</i>			
Salary - full-time	-	-	-
Salary - custodian	20,291	20,291	-
Salary - employees	-	-	-
Total A	20,291	20,291	-
Supplies	2,700	1,626	1,074
Utilities	25,000	29,307	(4,307)
Professional services	-	-	-
Repairs and maintenance	25,000	29,073	(4,073)
Miscellaneous	400	-	400
Capital outlay	-	-	-
Total B	53,100	60,006	(6,906)
Department Totals	\$ 73,391	\$ 80,297	\$ (6,906)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2006

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>Emergency Management</i>			
Salary - director	\$ 5,191	\$ 4,932	\$ 259
Total A	<u>5,191</u>	<u>4,932</u>	<u>259</u>
Travel	1,250	669	581
Repairs and maintenance	300	1,154	(854)
Communication equipment	1,500	1,165	335
CERT grant	-	-	-
Total B	<u>3,050</u>	<u>2,988</u>	<u>62</u>
Department Totals	<u>8,241</u>	<u>7,920</u>	<u>321</u>
<i>Roll Clerk-Data Processing</i>			
Travel	-	-	-
Supplies	800	-	800
Repairs and maintenance	500	-	500
Contracts	42,762	31,671	11,091
Capital outlay	<u>5,700</u>	<u>5,685</u>	<u>15</u>
Department Totals	\$ <u>49,762</u>	\$ <u>37,356</u>	\$ <u>12,406</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2006

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>County Agent</i>			
Salary - full-time	\$ 22,512	\$ 22,512	\$ -
Salary - 4H coordinator	4,876	4,876	-
Salary - home economist	-	-	-
Total A	27,388	27,388	-
Travel	1,440	544	896
Supplies	2,030	1,886	144
Utilities	3,000	4,007	(1,007)
Vehicles	1,300	1,114	186
Repairs and maintenance	1,100	432	668
Dues	125	140	(15)
Postage	150	154	(4)
Photography and printing	2,700	2,612	88
Miscellaneous	500	534	(34)
Contracts	1,500	1,500	-
Predatory animal control	1,500	1,500	-
Capital outlay	-	1,500	(1,500)
Total B	15,345	15,923	(578)
Department Totals	42,733	43,311	(578)
<i>Elections</i>			
Salary	-	-	-
Total A	-	-	-
Advertising	1,000	1,474	(474)
Travel	115	433	(318)
Supplies	2,500	1,252	1,248
Professional services	2,000	1,937	63
Repairs and maintenance	1,500	1,204	296
Postage	100	-	100
Photography and printing	5,000	6,047	(1,047)
Miscellaneous	50	59	(9)
Capital outlay	-	-	-
Total B	12,265	12,406	(141)
Department Totals	\$ 12,265	\$ 12,406	\$ (141)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2006

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>County General</i>			
Salary - officers	\$ -	\$ -	\$ -
Salary - building inspector	-	-	-
Total A	-	-	-
Personnel benefits	128,170	126,684	1,486
Travel	-	-	-
Supplies	-	-	-
Advertising	3,200	5,596	(2,396)
SEICOG	354	-	354
Professional services	9,200	9,000	200
Fair	-	-	-
Senior citizens	8,000	8,000	-
Veterans expense	-	-	-
Dues	4,800	5,037	(237)
Water resources	250	-	250
Oneida Recreation District	-	-	-
Chamber of Commerce	-	-	-
Miscellaneous	43,900	38,758	5,142
College tuition	4,500	2,950	1,550
Signs	500	-	500
Contracts	21,400	7,000	14,400
Total B	224,274	203,025	21,249
Department Totals	224,274	203,025	21,249
Auditors' adjustment	-	-	-
TOTAL CURRENT EXPENSE	\$ 748,971	\$ 723,499	\$ 25,472

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2006

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
ROAD AND BRIDGE			
Salary - supervisors	\$ 34,314	\$ 38,235	\$ (3,921)
Salary - full-time	254,426	246,850	7,576
Salary - part-time	-	2,082	(2,082)
	<u>288,740</u>	<u>287,167</u>	<u>1,573</u>
Total A			
Personnel benefits	102,669	99,809	2,860
Vehicles	85,000	106,896	(21,896)
Supplies	17,000	6,647	10,353
Utilities	10,770	16,909	(6,139)
Professional services	2,000	2,000	-
Repairs and maintenance	55,000	46,649	8,351
Rent	-	-	-
Freight	12,000	10,688	1,312
Chemicals	8,000	7,894	106
Crushed rock and gravel	60,000	112,742	(52,742)
Road oil and concrete	160,000	122,252	37,748
Signs	4,000	2,114	1,886
Culverts and cattle guards	6,000	8,272	(2,272)
Dust guard	35,000	38,810	(3,810)
Projects	-	-	-
Miscellaneous	20,000	19,479	521
Capital outlay	162,000	114,723	47,277
	<u>739,439</u>	<u>715,884</u>	<u>23,555</u>
Total B			
Total Road and Bridge	\$ <u>1,028,179</u>	\$ <u>1,003,051</u>	\$ <u>25,128</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2006

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
<i>Salary</i>			
General deputies	\$ -	\$ -	\$ -
Clerk deputies	54,974	54,974	-
Clerk officers	-	-	-
Chief deputy	-	1,217	(1,217)
Sheriff deputies	36,113	30,911	5,202
Sheriff secretary	19,474	19,474	-
Sheriff	52,498	52,498	-
Resource officer	34,500	42,982	(8,482)
Detective	5,000	-	5,000
Patrol officers	146,664	143,812	2,852
Dispatcher	88,365	85,846	2,519
Prosecuting attorney officer	45,911	45,911	-
Prosecuting attorney secretary	34,847	34,847	-
Juvenile detention deputies	31,061	35,144	(4,083)
Juvenile detention secretaries	14,180	30,118	(15,938)
Jail deputies	22,500	25,622	(3,122)
Jailer	22,200	15,230	6,970
Byrne grant overtime	60,000	50,989	9,011
Total A	668,287	669,575	(1,288)
<i>Sheriff</i>			
Travel	1,285	369	916
Supplies	4,525	4,220	305
Utilities	7,050	9,931	(2,881)
Vehicles	23,400	28,705	(5,305)
Repairs and maintenance	6,200	6,560	(360)
Rental expense	5,000	5,000	-
Training	3,500	4,120	(620)
Byrne grant	10,000	7,964	2,036
Dues and memberships	300	300	-
Photography and printing	600	779	(179)
Postage	700	922	(222)
Uniforms	3,750	3,730	20
Miscellaneous	2,600	7,893	(5,293)
Drug enforcement	-	-	-
Weapons and ammunition	1,500	969	531
Contracts	3,000	4,298	(1,298)
Capital outlay	68,687	61,558	7,129
Total B Sheriff	\$ 142,097	\$ 147,318	\$ (5,221)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2006

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND (Continued)			
<i>Prosecuting Attorney</i>			
Travel	\$ 1,030	\$ 723	\$ 307
Supplies	1,900	2,876	(976)
Utilities	1,600	2,045	(445)
Professional service	-	-	-
Repairs and maintenance	-	-	-
Rental expense	-	-	-
Dues and memberships	800	1,060	(260)
Photography and printing	200	164	36
Postage	400	338	62
Contracts	-	-	-
	<u>5,930</u>	<u>7,206</u>	<u>(1,276)</u>
Total B Prosecuting Attorney			
<i>General</i>			
Personnel benefits	<u>215,541</u>	<u>200,413</u>	<u>15,128</u>
Total B General	<u>215,541</u>	<u>200,413</u>	<u>15,128</u>
<i>Public Defender</i>			
Miscellaneous	300	-	300
Contracts	<u>26,000</u>	<u>26,004</u>	<u>(4)</u>
Total B Public Defender	\$ <u>26,300</u>	\$ <u>26,004</u>	\$ <u>296</u>

ONEDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2006

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
<i>Juvenile Detention</i>			
Miscellaneous	\$ 21,420	\$ 9,987	\$ 11,433
Block grant	22,080	22,563	(483)
Cigarettes and tobacco	12,800	3,100	9,700
Miscellaneous programs	18,487	31,793	(13,306)
Capital outlay	25,000	20,316	4,684
Total B Juvenile Detention	99,787	87,759	12,028
<i>Jail</i>			
Travel	500	1,919	(1,419)
Supplies	20,000	3,203	16,797
Rent	-	-	-
Repairs and maintenance	500	1,522	(1,022)
Prisoner board	70,906	86,527	(15,621)
Clothing	600	216	384
Miscellaneous	200	-	200
Jail inspector	1,650	1,650	-
Jail food	18,000	26,880	(8,880)
Medical	-	-	-
Capital outlay	-	-	-
Total B Jail	112,356	121,917	(9,561)
Total B	602,011	590,617	11,394
Total Justice Fund	\$ 1,270,298	\$ 1,260,192	\$ 10,106

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2006

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVALUATION			
Travel	\$ -	\$ -	\$ -
Supplies	900	1,188	(288)
Miscellaneous	400	270	130
Contracts	45,000	39,114	5,886
Capital outlay	-	-	-
Total Revaluation	\$ 46,300	\$ 40,572	\$ 5,728
SOLID WASTE			
Salary - officers	\$ 29,911	\$ 28,761	\$ 1,150
Salary - full-time	28,416	29,566	(1,150)
Salary - part-time	16,016	14,548	1,468
Total A	74,343	72,875	1,468
Personnel benefits	22,795	20,664	2,131
Vehicles	18,000	23,762	(5,762)
Supplies	400	-	400
Insurance	-	-	-
Rent	-	-	-
Repairs and maintenance	24,000	6,904	17,096
Miscellaneous	5,000	7,805	(2,805)
Contracts	80,480	38,350	42,130
Capital outlay	72,500	44,619	27,881
Total B	223,175	142,104	81,071
Total District Court	\$ 297,518	\$ 214,979	\$ 82,539
AIRPORT			
Supplies	\$ 400	\$ -	\$ 400
Utilities	4,600	3,818	782
Insurance	-	-	-
Repairs and maintenance	14,649	14,145	504
Miscellaneous	690	2,377	(1,687)
Capital outlay	-	-	-
Total Airport	\$ 20,339	\$ 20,340	\$ (1)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2006

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
AMBULANCE			
Salary	\$ 18,000	\$ 17,799	\$ 201
Total A	<u>18,000</u>	<u>17,799</u>	<u>201</u>
Personnel benefits	1,720	1,545	175
Vehicles	3,000	3,985	(985)
Supplies	10,912	10,912	-
Utilities	4,700	3,360	1,340
Professional services	4,000	2,628	1,372
Repairs and maintenance	2,200	5,715	(3,515)
Education	18,802	19,536	(734)
Postage	200	106	94
Uniforms	2,000	117	1,883
Miscellaneous	1,400	1,231	169
Capital outlay	<u>133,909</u>	<u>133,909</u>	<u>-</u>
Total B	<u>182,843</u>	<u>183,044</u>	<u>(201)</u>
Total Ambulance	\$ <u>200,843</u>	\$ <u>200,843</u>	\$ <u>-</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, 2006

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT			
Salary - domestic violence	\$ 15,500	\$ 14,918	\$ 582
Salary - chief deputy	31,653	30,435	1,218
Salary - community service	2,000	-	2,000
Total A	49,153	45,353	3,800
Personnel benefits	12,951	11,294	1,657
Travel	1,800	598	1,202
Supplies	4,000	3,000	1,000
Utilites	500	522	(22)
Professional services	4,000	3,457	543
Dues	550	78	472
Law library	4,000	4,186	(186)
Postage	3,500	2,555	945
Miscellaneous	7,000	2,732	4,268
Jury and witness	5,500	1,234	4,266
Mental commentments	3,000	1,978	1,022
Contracts	4,200	5,000	(800)
Education	200	-	200
Juvenile diversion	1,500	-	1,500
Stop grant	-	-	-
Crisis center	37,000	16,938	20,062
Drug court	53,619	48,912	4,707
Transcripts	1,500	306	1,194
Capital outlay	6,000	-	6,000
Total B	150,820	102,790	48,030
Total District Court	\$ 199,973	\$ 148,143	\$ 51,830

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2006

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
COUNTY FAIR			
Salary - deputy	\$ 3,381	\$ 3,370	\$ 11
Total A	<u>3,381</u>	<u>3,370</u>	<u>11</u>
Personnel benefits	1,217	797	420
Travel	1,750	1,517	233
Supplies	1,150	183	967
Utilities	3,770	3,497	273
Vehicle	-	-	-
Repairs and maintenance	6,850	8,539	(1,689)
Printing	500	-	500
Postage	200	195	5
Miscellaneous	8,000	8,285	(285)
Advertising	6,000	1,581	4,419
Awards	6,000	8,523	(2,523)
Contracts	22,000	21,150	850
Ambulance services	-	-	-
Racing expense	-	-	-
Licenses	200	140	60
Entertainment	10,000	2,965	7,035
Capital outlay	<u>8,000</u>	<u>8,720</u>	<u>(720)</u>
Total B	<u>75,637</u>	<u>66,092</u>	<u>9,545</u>
Total County Fair	\$ <u>79,018</u>	\$ <u>69,462</u>	\$ <u>9,556</u>
HEALTH DISTRICT			
Salary - deputy	\$ 2,924	\$ 2,924	\$ -
Total A	<u>2,924</u>	<u>2,924</u>	<u>-</u>
Personnel benefits	242	224	18
Operating	25,800	25,947	(147)
Miscellaneous	250	41	209
Contracts	-	-	-
Total B	<u>26,292</u>	<u>26,212</u>	<u>80</u>
Total Health District	\$ <u>29,216</u>	\$ <u>29,136</u>	\$ <u>80</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2006

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
PARKS AND RECREATION			
Salary	\$ 24,131	\$ 26,217	\$ (2,086)
Total A	<u>24,131</u>	<u>26,217</u>	<u>(2,086)</u>
Personnel benefits	1,991	2,163	(172)
Oneida Recreation District	1,200	1,200	-
Supplies	160	160	-
Utilities	8,000	9,223	(1,223)
Chemicals	5,000	1,217	3,783
Repairs and maintenance	5,000	8,396	(3,396)
Fireworks	2,000	2,000	-
Miscellaneous	5,250	4,536	714
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total B	<u>33,601</u>	<u>28,895</u>	<u>4,706</u>
Total Parks and Recreation	<u>\$ 57,732</u>	<u>\$ 55,112</u>	<u>\$ 2,620</u>

INDIGENT AND CHARITY

Travel	\$ 600	\$ 934	\$ (334)
Utilities	200	-	200
Professional services	15,000	14,674	326
Medical	37,470	37,945	(475)
Non-medical expenses	200	-	200
Non-medical burials	1,500	-	1,500
Miscellaneous	<u>-</u>	<u>1,417</u>	<u>(1,417)</u>
Total Indigent and Charity	<u>\$ 54,970</u>	<u>\$ 54,970</u>	<u>\$ -</u>

TORT

Personnel benefits	\$ 59,784	\$ 46,338	\$ 13,446
Bonds	-	-	-
Insurance	47,500	46,516	984
Miscellaneous	<u>1,812</u>	<u>1,812</u>	<u>-</u>
Total Tort	<u>\$ 109,096</u>	<u>\$ 94,666</u>	<u>\$ 14,430</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2006

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
WEEDS			
Salary	\$ 13,130	\$ 12,111	\$ 1,019
Total A	<u>13,130</u>	<u>12,111</u>	<u>1,019</u>
Personnel benefits	5,714	5,433	281
Travel	550	507	43
Supplies	200	39	161
Utilities	2,700	3,150	(450)
Vehicles	3,925	1,590	2,335
Repairs and maintenance	4,500	1,494	3,006
Dues and memberships	600	595	5
Postage	50	39	11
Miscellaneous	1,000	1,259	(259)
Chemicals	25,000	18,897	6,103
Spraying	-	-	-
Contracts	17,036	17,036	-
Capital outlay	-	9,179	(9,179)
Total B	<u>61,275</u>	<u>59,218</u>	<u>2,057</u>
Total Weeds	\$ <u>74,405</u>	\$ <u>71,329</u>	\$ <u>3,076</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, 2006

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
WATERWAYS			
Salary	\$ 2,300	\$ 2,966	\$ (666)
Total A	<u>2,300</u>	<u>2,966</u>	<u>(666)</u>
Personnel benefits	190	245	(55)
Travel	-	-	-
Supplies	200	166	34
Vehicles	700	261	439
Repairs and maintenance	2,400	1,050	1,350
Rent	2,500	3,475	(975)
Postage	-	-	-
Miscellaneous	-	-	-
Capital Outlay	<u>9,873</u>	<u>10,000</u>	<u>(127)</u>
Total B	<u>9,873</u>	<u>10,000</u>	<u>(127)</u>
Total Waterways	<u>\$ 18,163</u>	<u>\$ 18,163</u>	<u>\$ -</u>
TAYLOR GRAZING FUND			
Miscellaneous	\$ -	\$ 8,918	\$ (8,918)
Total Taylor Grazing Fund	<u>\$ -</u>	<u>\$ 8,918</u>	<u>\$ (8,918)</u>
TOTAL SPECIAL REVENUE	<u>\$ 3,490,050</u>	<u>\$ 3,293,876</u>	<u>\$ 196,174</u>
TOTAL GOVERNMENTAL FUND TYPES	<u>\$ 4,239,021</u>	<u>\$ 4,017,375</u>	<u>\$ 221,646</u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2006

Total expenditures - budgetary basis	\$ 4,017,375
Reclassified transfers	611
Debt retired through refinancing	75,000
Capital outlays acquired through long-term debt	175,777
Supplies acquired through grants	39,836
Capital outlays acquired through grants	<u>71,262</u>
Total expenditures - GAAP basis	\$ <u><u>4,379,861</u></u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF CAPITAL LEASE OBLIGATIONS
September 30, 2006

Year	<u>D6 Cat</u> 11.27%		<u>2004 Mack Truck</u> 3.63%		<u>953C Cat Loader</u> 3.70%		<u>Massey Ferguson Tractor</u> 0.00%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2007	\$ 30,373	\$ 6,700	\$ 17,652	\$ 1,323	\$ 27,136	\$ 8,379	\$ 6,500	\$ -
2008	13,242	5,296	18,301	674	28,479	7,036	-	-
2009	14,813	3,724	-	-	29,889	5,626	-	-
2010	16,571	1,966	-	-	31,368	4,147	-	-
2011	-	-	-	-	52,406	2,595	-	-
2012	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-
Totals	\$ <u>74,999</u>	\$ <u>17,686</u>	\$ <u>35,953</u>	\$ <u>1,997</u>	\$ <u>169,278</u>	\$ <u>27,783</u>	\$ <u>6,500</u>	\$ <u>-</u>

	<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
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	69	-	-	-	-
2011	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-
Totals	\$ <u>272,287</u>	\$ <u>26,265</u>	\$ <u>30,258</u>	\$ <u>3,677</u>	\$ <u>17,765</u>	\$ <u>1,464</u>	\$ <u>18,314</u>	\$ <u>1,510</u>

<u>Ambulance Building</u> 4.50%		<u>Computer Server/Terminals</u> 5.95%		<u>2004 Dodge Intrepid</u> 5.50%	
<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
\$ 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	729	-	-	-	-
<u>\$ 99,301</u>	<u>\$ 18,671</u>	<u>\$ 5,366</u>	<u>\$ 319</u>	<u>\$ 7,259</u>	<u>\$ 400</u>

<u>966G Cat Loader</u> 3.70%		<u>Totals</u>	
<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
\$ 19,175	\$ 7,025	\$ 189,901	\$ 42,569
19,885	6,315	159,861	34,229
20,621	5,579	282,325	26,162
130,183	-	196,325	8,902
-	-	67,174	4,680
-	-	15,433	1,420
-	-	16,125	729
<u>\$ 189,864</u>	<u>\$ 18,919</u>	<u>\$ 927,144</u>	<u>\$ 118,691</u>

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Gerald W. Searle, CPA
Steven J. Hart, CPA
Farrell J. Steiner, CPA
Dana Eric Izatt, CPA

**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 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, 2006, which collectively comprise the County's financial statements as listed in the table of contents. Oneida County Hospital was not audited in accordance with *Government Auditing Standards*. 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*.

We noted other matters we have reported to management of Oneida County, Idaho, in a separate letter dated January 16, 2007.

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 16, 2007

