

**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITORS' REPORT
For the Year Ended September 30, 2008**



ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2008

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ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2008

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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, 2008, which collectively comprise the County's financial statements as listed in the table of contents. These financial statements are the responsibility of Oneida County, Idaho, management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Oneida County Hospital. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it is related to the amounts included for Oneida County Hospital in the component unit column, is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit, and the report of other auditors, provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Oneida County, Idaho, as of September 30, 2008, 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 accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

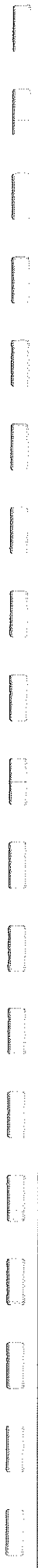
In accordance with *Government Auditing Standards*, we have also issued a report dated February 9, 2009, on our consideration of Oneida County, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements 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 that testing, and not to provide an opinion on the internal control over financial reporting or 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 accounting principles generally accepted in the United State of America. 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
February 9, 2009



FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET ASSETS
September 30, 2008

	GOVERNMENTAL ACTIVITIES	TOTAL	<i>Hospital</i> COMPONENT UNIT
ASSETS			
Cash - County Treasurer	\$ 1,533,515	\$ 1,533,515	\$ 173,135
Taxes receivable	64,531	64,531	-
Receivables	52,242	52,242	1,253,743
Internal balances	-	-	-
Due from other governmental agencies	350,003	350,003	-
Inventories	-	-	-
Other assets	-	-	292,119
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	36,073
Infrastructure and infrastructure in progress	-	-	-
Buildings	865,293	865,293	2,304,462
Equipment and furniture	2,030,603	2,030,603	1,792,552
Buildings and equipment under capital leases	1,297,074	1,297,074	414,019
Less: accumulated depreciation	<u>(2,443,398)</u>	<u>(2,443,398)</u>	<u>(3,684,075)</u>
Total Capital Assets	<u>1,809,882</u>	<u>1,809,882</u>	<u>863,031</u>
TOTAL ASSETS	<u>\$ 3,810,173</u>	<u>\$ 3,810,173</u>	<u>\$ 2,582,028</u>

	GOVERNMENTAL ACTIVITIES	TOTAL	Hospital COMPONENT UNIT
LIABILITIES			
Accounts payable and accrued expenses	\$ 349,862	\$ 349,862	\$ 555,637
Due to other governmental agencies	-	-	-
Deferred revenues	-	-	-
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	325,533	325,533	84,210
Accrued interest	20,007	20,007	-
Compensated absences	19,071	19,071	-
Claims and judgments	-	-	-
Due in more than one year			
Bonds, capital leases and contracts	419,023	419,023	83,037
Accrued interest	-	-	-
Compensated absences	108,070	108,070	415,214
Landfill postclosure costs	330,000	330,000	-
Claims and judgments	-	-	-
TOTAL LIABILITIES	<u>1,571,566</u>	<u>1,571,566</u>	<u>1,138,098</u>
NET ASSETS			
Invested in capital assets, net of related debt	715,319	715,319	695,784
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Unrestricted	<u>1,523,288</u>	<u>1,523,288</u>	<u>748,146</u>
TOTAL NET ASSETS	<u>\$ 2,238,607</u>	<u>\$ 2,238,607</u>	<u>\$ 1,443,930</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2008

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 890,967	\$ 87,543	\$ 3,658	\$ -
Public safety	1,728,849	185,074	396,930	-
Public works	1,179,389	141,678	986,029	-
Health, welfare and sanitation	437,485	445,578	-	-
Culture and recreation	140,747	52,959	19,034	-
Education	-	-	-	-
Conservation/economic development	68,455	16,047	10,000	-
Interest on long-term debt	31,100	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	4,476,992	928,879	1,415,651	-
TOTAL PRIMARY GOVERNMENT	\$ 4,476,992	\$ 928,879	\$ 1,415,651	\$ -
Component Units				
Oneida County Hospital	\$ 6,537,509	\$ 6,582,063	\$ 53,519	\$ 69,238
TOTAL COMPONENT UNITS	\$ 6,537,509	\$ 6,582,063	\$ 53,519	\$ 69,238

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, 2007

NET ASSETS, SEPTEMBER 30, 2008

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

<u>Primary Government</u>		
<u>Governmental Activities</u>	<u>Total</u>	<u>Component Units</u>
\$ (799,766)	\$ (799,766)	
(1,146,845)	(1,146,845)	
(51,682)	(51,682)	
8,093	8,093	
(68,754)	(68,754)	
-	-	
(42,408)	(42,408)	
(31,100)	(31,100)	
<u>(2,132,462)</u>	<u>(2,132,462)</u>	
<u>(2,132,462)</u>	<u>(2,132,462)</u>	
		\$ <u>167,311</u>
		<u>167,311</u>
1,128,816	1,128,816	3,303
-	-	-
1,107	1,107	-
812,644	812,644	-
-	-	-
37,738	37,738	2,914
203,171	203,171	45,535
-	-	-
-	-	-
<u>2,183,476</u>	<u>2,183,476</u>	<u>51,752</u>
51,014	51,014	219,063
<u>2,187,593</u>	<u>2,187,593</u>	<u>1,224,867</u>
\$ <u><u>2,238,607</u></u>	\$ <u><u>2,238,607</u></u>	\$ <u><u>1,443,930</u></u>

**ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2008**

	GENERAL FUND	ROAD AND BRIDGE	JUSTICE FUND	SOLID WASTE
ASSETS				
Cash and cash equivalents	\$ 437,836	\$ 270,939	\$ 79,769	\$ 322,888
Investments	-	-	-	-
Taxes receivable, net	23,011	-	23,771	-
Due from other funds	-	-	-	-
Receivable from other governments	66,951	230,579	38,616	-
Other receivables	-	-	-	28,408
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	\$ 527,798	\$ 501,518	\$ 142,156	\$ 351,296
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 39,514	\$ 162,822	\$ 43,506	\$ 45,304
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	21,170	-	21,869	-
Other payables	-	-	-	-
TOTAL LIABILITIES	60,684	162,822	65,375	45,304
FUND BALANCES				
Reserved for:				
Inventories	-	-	-	-
Encumbrances	-	-	-	-
Prepaid expenses	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unreserved	467,114	338,696	76,781	305,992
Unreserved, reported in non-major:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Debt service funds	-	-	-	-
Permanent endowment fund	-	-	-	-
TOTAL FUND BALANCES	467,114	338,696	76,781	305,992
TOTAL LIABILITIES AND FUND BALANCES	\$ 527,798	\$ 501,518	\$ 142,156	\$ 351,296

OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
--------------------------------	--------------------------------

\$ 422,083	\$ 1,533,515
-	-
17,749	64,531
-	-
13,857	350,003
23,834	52,242
-	-
-	-

\$ <u>477,523</u>	\$ <u>2,000,291</u>
-------------------	---------------------

\$ 58,716	\$ 349,862
-	-
-	-
40,163	83,202
-	-
<u>98,879</u>	<u>433,064</u>

-	-
-	-
-	-
-	-
-	-
-	1,188,583
378,644	378,644
-	-
-	-
-	-
<u>378,644</u>	<u>1,567,227</u>

\$ <u>477,523</u>	\$ <u>2,000,291</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, 2008

Total fund balance, governmental funds: \$ 1,567,227

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. 1,809,882

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. 83,202

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. (1,221,704)

Net Assets of Governmental Activities in the Statement of Net Assets: \$ 2,238,607

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2008

	GENERAL FUND	ROAD AND BRIDGE	JUSTICE FUND	SOLID WASTE
REVENUES				
Property taxes	\$ 423,352	\$ -	\$ 423,125	\$ -
Fees and fines	-	-	100	-
Licenses and permits	29,202	-	-	-
Intergovernmental	647,832	986,029	486,437	-
Charges for services	56,884	58,888	42,542	344,552
Investment earnings	37,738	-	-	-
Miscellaneous	16,256	88,317	20,165	6,643
	<u>1,211,264</u>	<u>1,133,234</u>	<u>972,369</u>	<u>351,195</u>
EXPENDITURES				
Current:				
General government	701,240	-	-	-
Public safety	9,668	-	1,327,601	-
Public works	-	1,064,774	-	-
Health, welfare and sanitation	32,302	-	-	302,246
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	91,206	41,811	50,583
Interest and other charges	-	22,311	6,251	7,868
Capital outlay	-	57,740	28,912	19,000
	<u>743,210</u>	<u>1,236,031</u>	<u>1,404,575</u>	<u>379,697</u>
Excess (deficiency) of revenues over expenditures	468,054	(102,797)	(432,206)	(28,502)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Other sources	-	-	123,776	-
Other uses	-	-	-	-
Transfers in	-	-	350,000	-
Transfers out	(356,000)	-	-	-
	<u>(356,000)</u>	<u>-</u>	<u>473,776</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Net change in fund balances	112,054	(102,797)	41,570	(28,502)
Fund Balances, Oct. 1, 2007	<u>355,060</u>	<u>441,493</u>	<u>35,211</u>	<u>334,494</u>
FUND BALANCES, SEPT. 30, 2008	<u>\$ 467,114</u>	<u>\$ 338,696</u>	<u>\$ 76,781</u>	<u>\$ 305,992</u>

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

OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
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\$ 308,299	\$ 1,154,776
-	100
-	29,202
102,516	2,222,814
285,931	788,797
-	37,738
<u>50,141</u>	<u>181,522</u>
<u>746,887</u>	<u>4,414,949</u>
127,304	828,544
260,552	1,597,821
10,839	1,075,613
76,627	411,175
132,047	132,047
-	-
68,455	68,455
-	183,600
-	36,430
<u>139,970</u>	<u>245,622</u>
<u>815,794</u>	<u>4,579,307</u>
(68,907)	(164,358)
128,970	128,970
-	123,776
-	-
6,000	356,000
<u>-</u>	<u>(356,000)</u>
134,970	252,746
<u>-</u>	<u>-</u>
66,063	88,388
<u>312,581</u>	<u>1,478,839</u>
\$ <u><u>378,644</u></u>	\$ <u><u>1,567,227</u></u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2008

Net change in fund balances - total governmental funds: \$ 88,388

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 \$245,622 exceeded depreciation of \$308,131 in the current period. (62,509)

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. (8,530)

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. 54,630

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. (2,126)

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 5,330

Net change in accrued landfill postclosure costs -

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. (24,169)

Change in net assets of governmental activities: \$ 51,014

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, 2008

REVENUES, GAINS AND OTHER SUPPORT

Net patient service revenue	\$ 6,582,063
Other revenue	<u>45,535</u>

TOTAL OPERATING REVENUES	<u>6,627,598</u>
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EXPENSES

Salaries and benefits	3,732,912
Professional fees	1,200,503
Supplies	841,094
Insurance	90,411
Utilities	97,767
Repairs and maintenance	156,252
Miscellaneous	107,381
Depreciation and amortization	202,615
Travel, dues and education	<u>89,964</u>

TOTAL OPERATING EXPENSES	<u>6,518,899</u>
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INCOME (LOSS) FROM OPERATIONS	<u>108,699</u>
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OTHER INCOME (EXPENSE)

Investment income	2,914
Interest	(18,610)
Capital grants	69,238
Contributions	53,519
Property tax	<u>3,303</u>
	<u>110,364</u>

Changes in Net Assets	<u>219,063</u>
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Net Assets - July 1, 2007	<u>1,224,867</u>
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NET ASSETS - June 30, 2008	<u><u>\$ 1,443,930</u></u>
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ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2008

CASH FLOWS FROM OPERATING ACTIVITIES

Payments from and on behalf of patients	\$ 6,728,499
Payments to employees	(3,792,649)
Payments to suppliers and contractors	(2,875,258)
Other receipts and payments, net	<u>45,535</u>

Net cash provided by operating activities	<u>106,127</u>
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CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Property taxes	3,303
Payment on note payable	(30,500)
Interest paid on other noncapital borrowing	(3,218)
Noncapital grants and contributions	<u>53,519</u>

Net cash provided by noncapital financing activities	<u>23,104</u>
--	---------------

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Purchase of capital assets	(82,004)
Principal payments on long-term debt	(258,057)
Interest paid on long-term debt	(19,784)
Proceeds from capital grants	<u>69,238</u>

Net cash used in capital and related financing activities	<u>(290,607)</u>
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CASH FLOWS FROM INVESTING ACTIVITIES

Interest received on investments	<u>2,914</u>
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Net cash provided by investing activities	<u>2,914</u>
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NET DECREASE IN CASH AND CASH EQUIVALENTS	(158,462)
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CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>331,597</u>
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CASH AND CASH EQUIVALENTS, END OF YEAR	\$ <u><u>173,135</u></u>
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RECONCILIATION OF CASH TO THE BALANCE SHEETS:

Cash in current assets	\$ <u>173,135</u>
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Cash, end of year	\$ <u><u>173,135</u></u>
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**RECONCILIATION OF INCOME FROM OPERATIONS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES**

Income (Loss) from operations	\$ 108,699
Adjustments to reconcile loss from operations to net cash provided by operating activities:	
Depreciation and amortization	202,615
Provision for bad debts	204,244
Decrease (increase) in current assets:	
Receivables	
Patient accounts, net	(21,882)
Estimated third-party payor settlements	-
Supplies and other current assets	27,924
Increase (decrease) in current liabilities:	
Accounts payable	(319,810)
Salaries, wages and related liabilities	(59,737)
Estimated third-party payor settlements	<u>(35,926)</u>
Net cash provided by operating activities	\$ <u>106,127</u>

**SUPPLEMENTAL SCHEDULE OF NONCASH CAPITAL AND
RELATED FINANCING ACTIVITIES:**

Purchase of equipment by assuming capital lease obligations	\$ <u>79,752</u>
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ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET ASSETS
September 30, 2008

	<u>PRIVATE PURPOSE TRUST FUNDS</u>	<u>AGENCY FUNDS</u>
ASSETS		
Cash	\$ 210,582	\$ 50,363
Receivables	-	79,333
	<u>210,582</u>	<u>129,696</u>
TOTAL ASSETS		
	<u>210,582</u>	<u>129,696</u>
LIABILITIES		
Accounts payable and accrued expenses	87,965	50,348
Payable to the State of Idaho	-	15
Payable to taxing districts	-	79,333
Deferred revenues	-	-
	<u>87,965</u>	<u>129,696</u>
TOTAL LIABILITIES		
	<u>87,965</u>	<u>129,696</u>
NET ASSETS	\$ <u>122,617</u>	\$ <u>-</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
September 30, 2008

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	-
Intergovernmental revenues	449,586
Charges in services	1,190
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	152,332
Transfers from other funds	-
Total additions	<u>603,108</u>
DEDUCTIONS	
Trust operating expenses	558,814
Transfers to other funds	-
Total deductions	<u>558,814</u>
Change in Net Assets	44,294
Net Assets - Oct. 1, 2007	<u>78,323</u>
Net Assets - Sept. 30, 2008	<u>\$ 122,617</u>

NOTES TO THE FINANCIAL STATEMENTS

ONEIDA COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2008

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ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2008

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, 2008.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2008

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, 2008

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, 2008

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, 2008

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, 2008 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, \$250,000 or more for new infrastructure 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, 2008

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, 2008, unrecorded fund liabilities included approximately \$127,141 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, 2008

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, 2008. During 2008, 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, 2008

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, 2008, totaled \$1,794,458, of which \$1,794,458 represented demand deposits. Of the total deposits, \$1,533,515 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.

The County does not have a written policy addressing credit, custodial credit or interest risk.

Deposits

At year end, the carrying amount of the County's deposits in financial institutions was \$1,794,458 and the bank balance was \$1,640,097. Of this amount, \$105,004 was covered by FDIC insurance.

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2008 was as follows:

<u>Governmental Activities</u>	<u>Balance</u> <u>10-01-2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>09-30-2008</u>
Capital assets, not being depreciated				
Land	\$ 60,310	\$ -	\$ -	\$ 60,310
Total capital assets, not being depreciated	60,310	-	-	60,310
Capital assets, being depreciated				
Buildings and improvements	933,531	-	(68,238)	865,293
Machinery and equipment	1,747,457	283,146	-	2,030,603
Buildings and improvements – leased	135,996	-	-	135,996
Machinery and equipment – leased	1,198,602	128,970	(166,494)	1,161,078
Total capital assets, being depreciated	4,015,586	412,116	(234,732)	4,192,970
Less accumulated depreciation for				
Buildings and improvements	(386,970)	(45,930)	59,708	(373,192)
Machinery and equipment	(1,808,005)	(262,201)	-	(2,070,206)
Total accumulated depreciation	(2,194,975)	(308,131)	59,708	(2,443,398)
Total capital assets, being depreciated, net	1,820,611	103,985	(175,024)	1,749,572
Governmental activity, capital assets, net	\$ 1,880,921	\$ 103,985	\$ (175,024)	\$ 1,809,882

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2008

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	131,028
Public works	122,776
Health, welfare and sanitation	38,335
Culture and recreation	8,700
Conservation and economic development	-
Total governmental activities	<u>\$ 308,131</u>

4. RETIREMENT PLAN

Public Employee Retirement System of Idaho (PERSI) -- The PERSI Base Plan, 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. 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.

PERSI issues publicly available stand alone financial reports that include audited financial statements and required supplementary information. These reports may be obtained from PERSI's website www.persi.ida.gov.

The actuarially determined 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, 2008, 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 employer contributions required and paid were \$152,591, \$145,535, and \$142,184 for the three years ended September 30, 2008, 2007, and 2006 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, 2008

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, 2008, the following changes occurred in long-term debt:

	Balance 10-01-2007	Additions	Reductions	Balance 09-30-2008	Amounts due within one year
Governmental activities					
Compensated absences	\$ 102,972	\$ 24,169	\$ -	\$ 127,141	\$ 19,071
Accrued interest	25,337	20,007	(25,337)	20,007	20,007
Capital leases	799,186	128,970	(183,600)	744,556	325,533
Landfill closure costs	330,000	-	-	330,000	-
Total governmental activities	\$ 1,257,495	\$ 173,146	\$ (208,937)	\$ 1,221,704	\$ 364,611

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2008, are as follows:

Year	<u>Governmental Activities</u>	
	<u>Capital Leases</u>	
	Principal	Interest
2009	\$ 325,533	\$ 30,854
2010	242,072	16,850
2011	91,727	9,426
2012	41,476	4,676
2013	43,748	2,405
	<u>\$ 744,556</u>	<u>\$ 64,211</u>

Interest rates on capital leases vary between 3.70% 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, 2008

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 \$11,000 per year for 30 years for a total of \$330,000. The current landfill, though not at capacity, will be closed in 2009 and the new landfill will open as soon as weather permits. The old Oneida County solid waste landfill will recognize the remaining estimated cost of closure and postclosure care of \$11,000 per year as the landfill is closed and monitored. The remaining estimated liability of \$330,000 is based on what it would cost to perform all closure and postclosure care of the current landfill site in 2009 dollars. The County expects to close the current landfill as soon as weather conditions allow opening 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 new site has approval from DEQ, however, no closure costs are calculated at this point until operations begin.

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, 2008.

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

The County is exposed to various risks related to torts; theft of, damage to, and destruction of assets; errors and omission; and natural disasters. The County's risk management program encompasses various means of protecting the County against loss by obtaining property, casualty, and liability coverage through commercial insurance carriers.

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, 2008

13. DEFICITS AND INTERFUND TRANSACTIONS

There were no fund deficits reportable by the County.

There were no interfund account balances at September 30, 2008.

14. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2008, consisted of the following:

<u>Transfer from:</u>	<u>General</u>
<u>Transfer to:</u>	
Airport	\$ 2,000
Justice	350,000
Revaluation	<u>4,000</u>
Total	<u>\$ 356,000</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. 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, 2008

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 405,034	\$ 405,034	\$ 415,210
Fees and fines	-	-	-
Licenses and permits	4,018	4,018	29,202
Intergovernmental	83,736	83,736	294,497
Charges for services	7,688	7,688	56,884
Investment earnings	8,631	8,631	37,738
Miscellaneous	12,561	12,561	16,256
	<u>521,668</u>	<u>521,668</u>	<u>849,787</u>
EXPENDITURES			
Current:			
General government			
Public safety	699,255	699,255	692,548
Public works	6,601	6,601	8,390
Health, welfare and sanitation	-	-	-
Culture and recreation	32,423	32,423	32,302
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	7,850	7,850	4,998
	<u>746,129</u>	<u>746,129</u>	<u>738,238</u>
Excess (deficiency) of revenues over expenditures	(224,461)	(224,461)	111,549
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	(224,461)	(224,461)	111,549
Fund Balances, Oct. 1, 2007	314,756	314,756	314,756
FUND BALANCES, SEPT. 30, 2008	<u>\$ 90,295</u>	<u>\$ 90,295</u>	<u>\$ 426,305</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	8,142	\$	423,352
	-		-
	-		29,202
	353,335		647,832
	-		56,884
	-		37,738
	-		16,256
	<u>361,477</u>		<u>1,211,264</u>
	8,692		701,240
	1,278		9,668
	-		-
	-		32,302
	-		-
	-		-
	-		-
	-		-
	<u>(4,998)</u>		<u>-</u>
	<u>4,972</u>		<u>743,210</u>
	356,505		468,054
	-		-
	-		-
	<u>(356,000)</u>		<u>(356,000)</u>
	<u>(356,000)</u>		<u>(356,000)</u>
	-		-
	505		112,054
	<u>40,304</u>		<u>355,060</u>
\$	<u><u>40,809</u></u>	\$	<u><u>467,114</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the year ended September 30, 2008

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	844,882	844,882	990,242
Charges for services	76,377	76,377	58,888
Investment earnings	-	-	-
Miscellaneous	48,129	48,129	88,317
	<u>969,388</u>	<u>969,388</u>	<u>1,137,447</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	998,748	1,049,448	1,049,448
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	<u>130,000</u>	<u>178,757</u>	<u>178,757</u>
	<u>1,128,748</u>	<u>1,228,205</u>	<u>1,228,205</u>
Excess (deficiency) of revenues over expenditures	(159,360)	(258,817)	(90,758)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale capital assets	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(159,360)	(258,817)	(90,758)
Fund Balances, Oct. 1, 2007	<u>206,701</u>	<u>206,701</u>	<u>206,701</u>
FUND BALANCES, SEPT. 30, 2008	<u>\$ 47,341</u>	<u>\$ (52,116)</u>	<u>\$ 115,943</u>

GAAP DIFFERENCES	GAAP BASIS
\$ -	\$ -
-	-
-	-
(4,213)	986,029
-	58,888
-	-
-	88,317
<u>(4,213)</u>	<u>1,133,234</u>
-	-
-	-
15,326	1,064,774
-	-
-	-
-	-
91,206	91,206
22,311	22,311
(121,017)	57,740
<u>7,826</u>	<u>1,236,031</u>
(12,039)	(102,797)
-	-
-	-
<u>-</u>	<u>-</u>
-	-
<u>-</u>	<u>-</u>
(12,039)	(102,797)
<u>234,792</u>	<u>441,493</u>
<u>\$ 222,753</u>	<u>\$ 338,696</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the year ended September 30, 2008

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 405,034	\$ 405,034	\$ 412,903
Fees and fines	-	-	100
Licenses and permits	-	-	-
Intergovernmental	696,602	696,602	480,241
Charges for services	168,100	168,100	42,542
Investment earnings	-	-	-
Miscellaneous	55,759	55,759	20,165
	<u>1,325,495</u>	<u>1,325,495</u>	<u>955,951</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	1,233,044	1,233,044	1,178,067
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	109,865	109,865	102,732
	<u>1,342,909</u>	<u>1,342,909</u>	<u>1,280,799</u>
Excess (deficiency) of revenues over expenditures	(17,414)	(17,414)	(324,848)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	350,000
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>350,000</u>
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>350,000</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(17,414)	(17,414)	25,152
Fund Balances, Oct. 1, 2007	34,882	34,882	34,882
FUND BALANCES, SEPT. 30, 2008	<u>\$ 17,468</u>	<u>\$ 17,468</u>	<u>\$ 60,034</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	10,222	\$	423,125
	-		100
	-		-
	6,196		486,437
	-		42,542
	-		-
	-		20,165
	<u>16,418</u>		<u>972,369</u>
	-		-
	149,534		1,327,601
	-		-
	-		-
	-		-
	-		-
	41,811		41,811
	6,251		6,251
	<u>(73,820)</u>		<u>28,912</u>
	<u>123,776</u>		<u>1,404,575</u>
	(107,358)		(432,206)
	-		-
	123,776		123,776
	-		350,000
	<u>-</u>		<u>-</u>
	<u>123,776</u>		<u>473,776</u>
	-		-
	16,418		41,570
	<u>329</u>		<u>35,211</u>
\$	<u><u>16,747</u></u>	\$	<u><u>76,781</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE
For the year ended September 30, 2008

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	292,212	292,212	344,552
Investment earnings	-	-	-
Miscellaneous	17,216	17,216	6,643
	<u>309,428</u>	<u>309,428</u>	<u>351,195</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	244,685	244,685	219,939
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	270,514	270,514	139,306
	<u>515,199</u>	<u>515,199</u>	<u>359,245</u>
Excess (deficiency) of revenues over expenditures	(205,771)	(205,771)	(8,050)
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	(205,771)	(205,771)	(8,050)
Fund Balances, Oct. 1, 2007	334,494	334,494	334,494
FUND BALANCES, SEPT. 30, 2008	<u>\$ 128,723</u>	<u>\$ 128,723</u>	<u>\$ 326,444</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		-
	-		-
	-		344,552
	-		-
	-		6,643
	-		-
	-		351,195
	-		-
	-		-
	-		-
	82,307		302,246
	-		-
	-		-
	50,583		50,583
	7,868		7,868
	(120,306)		19,000
	20,452		379,697
	(20,452)		(28,502)
	-		-
	-		-
	-		-
	-		-
	-		-
	(20,452)		(28,502)
	-		334,494
\$	(20,452)	\$	305,992

SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2008

	<u>AIRPORT</u>	<u>AMBULANCE</u>	<u>VETERAN MEMORIAL</u>	<u>DISTRICT COURT</u>
ASSETS				
Cash - County Treasurer	\$ 1,245	\$ 89,783	\$ 583	\$ 54,123
Accounts receivable	-	23,834	-	-
Taxes receivable	324	-	127	-
Other receivables	300	-	94	-
	<u>\$ 1,869</u>	<u>\$ 113,617</u>	<u>\$ 804</u>	<u>\$ 54,123</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ 707	\$ 3,243	\$ -	\$ 9,794
Deferred revenue	298	23,834	117	-
	<u>1,005</u>	<u>27,077</u>	<u>117</u>	<u>9,794</u>
FUND BALANCES				
Reserved fund balances	-	-	-	-
Unreserved fund balances	864	86,540	687	44,329
	<u>864</u>	<u>86,540</u>	<u>687</u>	<u>44,329</u>
	<u>\$ 1,869</u>	<u>\$ 113,617</u>	<u>\$ 804</u>	<u>\$ 54,123</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2008

	<u>COUNTY FAIR</u>	<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>
ASSETS				
Cash - County Treasurer	\$ 36,695	\$ 5,450	\$ 18,359	\$ 57,622
Accounts receivable	-	-	-	-
Taxes receivable	1,875	1,336	1,100	2,838
Other receivables	<u>1,457</u>	<u>1,532</u>	<u>1,022</u>	<u>2,580</u>
	<u>\$ 40,027</u>	<u>\$ 8,318</u>	<u>\$ 20,481</u>	<u>\$ 63,040</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ 12,948	\$ 166	\$ 2,487	\$ 22,641
Deferred revenue	<u>1,725</u>	<u>1,229</u>	<u>1,012</u>	<u>2,611</u>
	<u>14,673</u>	<u>1,395</u>	<u>3,499</u>	<u>25,252</u>
FUND BALANCES				
Reserved fund balances	-	-	-	-
Unreserved fund balances	<u>25,354</u>	<u>6,923</u>	<u>16,982</u>	<u>37,788</u>
	<u>25,354</u>	<u>6,923</u>	<u>16,982</u>	<u>37,788</u>
	<u>\$ 40,027</u>	<u>\$ 8,318</u>	<u>\$ 20,481</u>	<u>\$ 63,040</u>

REVALUATION	TORT	ONEIDA COUNTY		WATERWAYS	COURT FACILITY FUND
		WEEDS	SEARCH & RESCUE		
\$ 312	\$ 83,639	\$ 21,711	\$ -	\$ 16,181	\$ 13,975
-	-	-	-	-	-
1,800	5,370	2,979	-	-	-
4,318	2,497	57	-	-	-
<u>6,430</u>	<u>91,506</u>	<u>24,747</u>	<u>-</u>	<u>16,181</u>	<u>13,975</u>
\$ -	\$ 4,082	\$ 2,632	\$ -	\$ 16	\$ -
1,656	4,940	2,741	-	-	-
1,656	9,022	5,373	-	16	-
-	-	-	-	-	-
4,774	82,484	19,374	-	16,165	13,975
4,774	82,484	19,374	-	16,165	13,975
<u>6,430</u>	<u>91,506</u>	<u>24,747</u>	<u>-</u>	<u>16,181</u>	<u>13,975</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2008

	INTERLOCK/ MONITORING FUND	911 FUND	TAYLOR GRAZING FUND	TOTALS
ASSETS				
Cash - County Treasurer	\$ 7,168	\$ 15,140	\$ 97	\$ 422,083
Accounts receivable	-	-	-	23,834
Taxes receivable	-	-	-	17,749
Other receivables	-	-	-	13,857
	<u>\$ 7,168</u>	<u>\$ 15,140</u>	<u>\$ 97</u>	<u>\$ 477,523</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ 58,716
Deferred revenue	-	-	-	40,163
	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,879</u>
FUND BALANCES				
Reserved fund balances	-	-	-	-
Unreserved fund balances	<u>7,168</u>	<u>15,140</u>	<u>97</u>	<u>378,644</u>
	<u>7,168</u>	<u>15,140</u>	<u>97</u>	<u>378,644</u>
	<u>\$ 7,168</u>	<u>\$ 15,140</u>	<u>\$ 97</u>	<u>\$ 477,523</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, 2008

	<u>AIRPORT</u>	<u>AMBULANCE</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>
REVENUES				
Taxes	\$ 4,738	\$ -	\$ 1,402	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	980	7,500	281	-
Charges for services	3,319	77,342	-	88,491
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	386	19,824	-	3,075
	<u>9,423</u>	<u>104,666</u>	<u>1,683</u>	<u>91,566</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	93,307	-	132,711
Health, welfare and sanitation	-	-	-	-
Public works	10,839	-	-	-
Culture and recreation	-	-	2,000	-
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	<u>10,839</u>	<u>93,307</u>	<u>2,000</u>	<u>132,711</u>
Excess (deficiency) of revenues over expenditures	(1,416)	11,359	(317)	(41,145)
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	2,000	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	584	11,359	(317)	(41,145)
Fund Balances, Oct. 1, 2007	<u>280</u>	<u>75,181</u>	<u>1,004</u>	<u>85,474</u>
FUND BALANCES, Sept. 30, 2008	<u>\$ 864</u>	<u>\$ 86,540</u>	<u>\$ 687</u>	<u>\$ 44,329</u>

<u>COUNTY FAIR</u>	<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>	<u>TORT</u>
\$ 34,377	\$ 23,911	\$ 19,693	\$ 52,441	\$ 31,623	\$ 86,860
-	-	-	-	-	-
6,630	5,250	9,093	10,368	11,652	15,255
24,134	-	24,424	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,955	-	5,043	-	-	10,204
<u>69,096</u>	<u>29,161</u>	<u>58,253</u>	<u>62,809</u>	<u>43,275</u>	<u>112,319</u>
-	-	-	-	48,023	73,207
-	-	-	-	-	-
-	23,688	-	52,939	-	-
-	-	-	-	-	-
68,948	-	49,288	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>68,948</u>	<u>23,688</u>	<u>49,288</u>	<u>52,939</u>	<u>48,023</u>	<u>73,207</u>
148	5,473	8,965	9,870	(4,748)	39,112
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	4,000	-
-	-	-	-	-	-
<u>148</u>	<u>5,473</u>	<u>8,965</u>	<u>9,870</u>	<u>(748)</u>	<u>39,112</u>
<u>25,206</u>	<u>1,450</u>	<u>8,017</u>	<u>27,918</u>	<u>5,522</u>	<u>43,372</u>
<u>\$ 25,354</u>	<u>\$ 6,923</u>	<u>\$ 16,982</u>	<u>\$ 37,788</u>	<u>\$ 4,774</u>	<u>\$ 82,484</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2008

	ONEIDA COUNTY			COURT
	WEEDS	SEARCH & RESCUE	WATERWAYS	FACILITY FUND
REVENUES				
Taxes	\$ 53,254	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	15,397	-	20,110	-
Charges for services	16,047	-	2,500	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	-	1,160
	<u>84,698</u>	<u>-</u>	<u>22,610</u>	<u>1,160</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	11,811	-
Conservation/economic development	68,455	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	11,000	-
	<u>68,455</u>	<u>-</u>	<u>22,811</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	16,243	-	(201)	1,160
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	16,243	-	(201)	1,160
Fund Balances, Oct. 1, 2007	<u>3,131</u>	<u>-</u>	<u>16,366</u>	<u>12,815</u>
FUND BALANCES, Sept. 30, 2008	<u>\$ 19,374</u>	<u>\$ -</u>	<u>\$ 16,165</u>	<u>\$ 13,975</u>

INTERLOCK/ MONITORING FUND	911 FUND	TAYLOR GRAZING FUND	TOTALS
\$ -	\$ -	\$ -	\$ 308,299
-	-	-	-
-	-	-	102,516
-	49,674	-	285,931
-	-	-	-
-	-	-	-
420	-	6,074	50,141
420	49,674	6,074	746,887
-	-	6,074	127,304
-	34,534	-	260,552
-	-	-	76,627
-	-	-	10,839
-	-	-	132,047
-	-	-	68,455
-	-	-	-
-	-	-	-
-	128,970	-	139,970
-	163,504	6,074	815,794
420	(113,830)	-	(68,907)
-	128,970	-	128,970
-	-	-	-
-	-	-	6,000
-	-	-	-
420	15,140	-	66,063
6,748	-	97	312,581
\$ 7,168	\$ 15,140	\$ 97	\$ 378,644

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2008

	<u>AUDITORS TRUST</u>	<u>ECONOMIC DEVELOPMENT TRUST</u>	<u>CRISIS CENTER TRUST</u>	<u>DRUG COURT TRUST</u>
ASSETS				
Cash - County Treasurer	\$ 126,193	\$ 22,141	\$ 47,810	\$ 130
Receivables	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 126,193</u>	<u>\$ 22,141</u>	<u>\$ 47,810</u>	<u>\$ 130</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ 84,750	\$ 2,219	\$ 974	\$ -
	<u>84,750</u>	<u>2,219</u>	<u>974</u>	<u>-</u>
FUND BALANCES				
Unreserved fund balances	<u>41,443</u>	<u>19,922</u>	<u>46,836</u>	<u>130</u>
	<u>\$ 126,193</u>	<u>\$ 22,141</u>	<u>\$ 47,810</u>	<u>\$ 130</u>

ONEIDA COUNTY - STATE OF IDAHO

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

September 30, 2008

<u>DIVERSION FEES TRUST</u>	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$ (95)	\$ -	\$ 14,403	\$ 210,582
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>(95)</u>	\$ <u>-</u>	\$ <u>14,403</u>	\$ <u>210,582</u>
\$ -	\$ -	\$ 22	\$ 87,965
<u>-</u>	<u>-</u>	<u>22</u>	<u>87,965</u>
<u>(95)</u>	<u>-</u>	<u>14,381</u>	<u>122,617</u>
\$ <u>(95)</u>	\$ <u>-</u>	\$ <u>14,403</u>	\$ <u>210,582</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, 2008

	AUDITOR TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTR TRUST	DRUG COURT TRUST
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	347,490	41,849	60,247	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	130,119	7,727	14,456	30
	<u>477,609</u>	<u>49,576</u>	<u>74,703</u>	<u>30</u>
EXPENDITURES				
General government	458,801	-	-	-
Public safety	-	-	-	-
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	-	58,766	40,138	-
	<u>458,801</u>	<u>58,766</u>	<u>40,138</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	18,808	(9,190)	34,565	30
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	18,808	(9,190)	34,565	30
Fund Balances, Oct. 1, 2007	<u>22,635</u>	<u>29,112</u>	<u>12,271</u>	<u>100</u>
FUND BALANCES, Sept. 30, 2008	<u>\$ 41,443</u>	<u>\$ 19,922</u>	<u>\$ 46,836</u>	<u>\$ 130</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, 2008

DIVERSION FEES TRUST	SENIOR CITIZENS TRUST	SHERIFF'S REVOLVING TRUST	TOTALS
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	449,586
25	-	1,165	1,190
-	-	-	-
-	-	-	-
-	-	-	152,332
<u>25</u>	<u>-</u>	<u>1,165</u>	<u>603,108</u>
-	-	-	458,801
-	-	989	989
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
120	-	-	99,024
<u>120</u>	<u>-</u>	<u>989</u>	<u>558,814</u>
(95)	-	176	44,294
-	-	-	-
-	-	-	-
-	-	-	-
(95)	-	176	44,294
-	-	14,205	78,323
<u>(95)</u>	<u>-</u>	<u>14,381</u>	<u>122,617</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, 2008

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
<i>Clerk/Auditor/Recorder</i>			
Salary - part-time	\$ 29,672	\$ 29,672	\$ -
Salary - officer	35,843	35,843	-
Salary - deputies	20,600	20,600	-
Total A	86,115	86,115	-
Personnel benefits	-	-	-
Travel	1,450	1,075	375
Supplies	5,000	2,768	2,232
Utilities	-	-	-
Repairs and maintenance	400	-	400
Dues and memberships	122	124	(2)
Postage	400	259	141
Miscellaneous	150	-	150
Capital outlay	1,500	-	1,500
Total B	9,022	4,226	4,796
Department Totals	95,137	90,341	4,796
<i>Assessor</i>			
Salary - officers	35,101	35,101	-
Salary - deputies	55,142	55,142	-
Salary - motor vehicles	6,731	8,343	(1,612)
Salary - employee	29,455	29,455	-
Total A	126,429	128,041	(1,612)
Travel	3,200	3,883	(683)
Supplies	1,700	905	795
Vehicles	-	-	-
Utilities	800	786	14
Repairs and maintenance	2,000	2,549	(549)
Dues and memberships	400	423	(23)
Postage	2,200	2,241	(41)
Miscellaneous	200	3	197
Capital outlay	-	-	-
Total B	10,500	10,790	(290)
Department Totals	\$ 136,929	\$ 138,831	\$ (1,902)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>Treasurer/Tax Collector</i>			
Salary - deputies	\$ 29,455	\$ 29,455	\$ -
Salary - officers	35,101	35,101	-
Salary - part-time	-	-	-
Total A	<u>64,556</u>	<u>64,556</u>	<u>-</u>
Travel	1,300	861	439
Supplies	800	1,092	(292)
Tax deeding and title search	3,000	1,600	1,400
Miscellaneous	100	-	100
Utilities	-	-	-
Repairs and maintenance	200	-	200
Postage	1,800	1,566	234
Dues and memberships	222	124	98
Training	200	150	50
Advertising	250	246	4
Capital outlay	500	1,078	(578)
Total B	<u>8,372</u>	<u>6,717</u>	<u>1,655</u>
Department Totals	<u>72,928</u>	<u>71,273</u>	<u>1,655</u>
<i>Commissioners</i>			
Salary - officers	<u>36,153</u>	<u>36,153</u>	<u>-</u>
Total A	<u>36,153</u>	<u>36,153</u>	<u>-</u>
Travel	3,700	5,957	(2,257)
Supplies	-	-	-
Utilities	-	-	-
Dues and memberships	400	150	250
Miscellaneous	200	1,137	(937)
Capital outlay	-	-	-
Total B	<u>4,300</u>	<u>7,244</u>	<u>(2,944)</u>
Department Totals	<u>\$ 40,453</u>	<u>\$ 43,397</u>	<u>\$ (2,944)</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Coroner</i>			
Salary - officers	\$ 1,127	\$ 1,127	\$ -
Total A	1,127	1,127	-
Travel	100	150	(50)
Jury and witnesses	50	-	50
Total B	150	150	-
Department Totals	1,277	1,277	-
<i>Annex Building and Grounds</i>			
Salary - deputies	3,788	3,788	-
Total A	3,788	3,788	-
Supplies	350	714	(364)
Utilities	5,300	6,023	(723)
Professional services	-	-	-
Repairs and maintenance	2,000	2,330	(330)
Rent	-	-	-
Contracts	-	-	-
Total B	7,650	9,067	(1,417)
Department Totals	11,438	12,855	(1,417)
<i>Buildings and Grounds</i>			
Salary - full-time	-	-	-
Salary - custodian	21,111	21,111	-
Salary - employees	-	-	-
Total A	21,111	21,111	-
Supplies	2,400	2,184	216
Utilities	26,100	30,943	(4,843)
Professional services	-	-	-
Repairs and maintenance	8,000	7,710	290
Miscellaneous	-	25	(25)
Capital outlay	-	-	-
Total B	36,500	40,862	(4,362)
Department Totals	\$ 57,611	\$ 61,973	\$ (4,362)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>Emergency Management</i>			
Salary - director	\$ 5,401	\$ 5,401	\$ -
Total A	<u>5,401</u>	<u>5,401</u>	<u>-</u>
Travel	900	2,247	(1,347)
Repairs and maintenance	300	742	(442)
Communication equipment	1,850	1,128	722
CERT grant	<u>-</u>	<u>-</u>	<u>-</u>
Total B	<u>3,050</u>	<u>4,117</u>	<u>(1,067)</u>
Department Totals	<u>8,451</u>	<u>9,518</u>	<u>(1,067)</u>
<i>Roll Clerk-Data Processing</i>			
Travel	-	-	-
Supplies	2,000	477	1,523
Repairs and maintenance	500	280	220
Contracts	34,550	32,753	1,797
Capital outlay	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Department Totals	<u>\$ 39,550</u>	<u>\$ 33,510</u>	<u>\$ 6,040</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>County Agent</i>			
Salary - full-time	\$ 23,421	\$ 23,421	\$ -
Salary - 4H coordinator	5,275	5,275	-
Salary - home economist	-	-	-
Total A	<u>28,696</u>	<u>28,696</u>	<u>-</u>
Travel	950	2,329	(1,379)
Supplies	2,080	1,174	906
Utilities	3,600	3,691	(91)
Vehicles	1,150	1,612	(462)
Repairs and maintenance	900	684	216
Dues	125	50	75
Postage	180	125	55
Photography and printing	2,700	2,928	(228)
Miscellaneous	400	450	(50)
Contracts	1,500	-	1,500
Predatory animal control	1,500	1,500	-
Capital outlay	1,500	2,792	(1,292)
Total B	<u>16,585</u>	<u>17,335</u>	<u>(750)</u>
Department Totals	<u>45,281</u>	<u>46,031</u>	<u>(750)</u>
<i>Elections</i>			
Salary	-	-	-
Total A	<u>-</u>	<u>-</u>	<u>-</u>
Advertising	1,500	1,196	304
Travel	400	103	297
Supplies	2,500	1,439	1,061
Professional services	2,500	1,624	876
Repairs and maintenance	1,500	1,374	126
Postage	100	476	(376)
Photography and printing	7,000	9,008	(2,008)
Miscellaneous	50	50	-
Capital outlay	-	-	-
Total B	<u>15,550</u>	<u>15,270</u>	<u>280</u>
Department Totals	<u>\$ 15,550</u>	<u>\$ 15,270</u>	<u>\$ 280</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>County General</i>			
Salary - officers	\$ -	\$ -	\$ -
Salary - building inspector	-	-	-
Total A	-	-	-
Personnel benefits	142,424	146,292	(3,868)
Travel	-	-	-
Supplies	-	-	-
Advertising	3,200	5,035	(1,835)
SEICOG	350	354	(4)
Professional services	9,200	10,000	(800)
Fair	-	-	-
Senior citizens	2,000	2,000	-
Veterans expense	-	-	-
Dues	5,000	4,744	256
Water resources	-	-	-
Oneida Recreation District	-	-	-
Chamber of Commerce	-	-	-
Miscellaneous	48,350	36,987	11,363
College tuition	4,000	1,550	2,450
Signs	-	-	-
Contracts	7,000	7,000	-
Total B	221,524	213,962	7,562
Department Totals	221,524	213,962	7,562
Auditors' adjustment	-	-	-
TOTAL CURRENT EXPENSE	\$ 746,129	\$ 738,238	\$ 7,891

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
ROAD AND BRIDGE			
Salary - supervisors	\$ 35,700	\$ 38,595	\$ (2,895)
Salary - full-time	268,084	263,971	4,113
Salary - part-time	15,000	5,163	9,837
	<u>318,784</u>	<u>307,729</u>	<u>11,055</u>
Total A			
Personnel benefits	134,364	126,949	7,415
Vehicles	134,962	128,900	6,062
Supplies	17,000	11,923	5,077
Utilities	13,600	16,485	(2,885)
Professional services	2,000	2,000	-
Repairs and maintenance	62,886	62,886	-
Rent	-	-	-
Freight	17,852	18,084	(232)
Chemicals	8,000	7,896	104
Crushed rock and gravel	80,000	71,884	8,116
Road oil and concrete	190,000	220,598	(30,598)
Signs	4,000	154	3,846
Culverts and cattle guards	6,000	5,771	229
Dust guard	40,000	49,746	(9,746)
Projects	-	-	-
Miscellaneous	20,000	18,443	1,557
Capital outlay	178,757	178,757	-
	<u>909,421</u>	<u>920,476</u>	<u>(11,055)</u>
Total B			
Total Road and Bridge	\$ <u>1,228,205</u>	\$ <u>1,228,205</u>	\$ <u>-</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
<i>Salary</i>			
General deputies	\$ -	\$ -	\$ -
Clerk deputies	57,196	57,196	-
Clerk officers	-	-	-
Chief deputy	-	-	-
Sheriff deputies	33,272	37,276	(4,004)
Sheriff secretary	20,286	20,286	-
Sheriff	53,197	53,197	-
Resource officer	38,644	41,022	(2,378)
Detective	-	-	-
Patrol officers	134,839	144,894	(10,055)
Dispatcher	91,295	91,119	176
Prosecuting attorney officer	51,266	51,266	-
Prosecuting attorney secretary	25,738	25,738	-
Juvenile detention deputies	31,620	36,500	(4,880)
Juvenile detention secretaries	28,050	26,202	1,848
Jail deputies	23,435	28,344	(4,909)
Jailer	6,000	-	6,000
Byrne grant overtime	80,000	38,875	41,125
Total A	674,838	651,915	22,923
<i>Sheriff</i>			
Travel	1,285	287	998
Supplies	4,525	4,467	58
Utilities	7,600	10,524	(2,924)
Vehicles	23,400	31,961	(8,561)
Repairs and maintenance	6,500	5,739	761
Rental expense	5,625	5,625	-
Training	3,500	3,281	219
Byrne grant	12,600	8,810	3,790
Dues and memberships	300	680	(380)
Photography and printing	600	430	170
Postage	750	929	(179)
Uniforms	3,750	3,237	513
Miscellaneous	5,100	6,085	(985)
Drug enforcement	-	-	-
Weapons and ammunition	2,000	318	1,682
Contracts	4,200	4,287	(87)
Capital outlay	78,087	77,047	1,040
Total B Sheriff	\$ 159,822	\$ 163,707	\$ (3,885)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND (Continued)			
<i>Prosecuting Attorney</i>			
Travel	\$ 1,350	\$ 1,248	\$ 102
Supplies	2,500	3,421	(921)
Utilities	1,700	2,419	(719)
Professional service	-	-	-
Repairs and maintenance	-	-	-
Rental expense	-	-	-
Dues and memberships	1,209	1,141	68
Photography and printing	200	-	200
Postage	400	360	40
Contracts	-	25	(25)
Total B Prosecuting Attorney	<u>7,359</u>	<u>8,614</u>	<u>(1,255)</u>
<i>General</i>			
Personnel benefits	<u>203,912</u>	<u>214,403</u>	<u>(10,491)</u>
Total B General	<u>203,912</u>	<u>214,403</u>	<u>(10,491)</u>
<i>Public Defender</i>			
Miscellaneous	-	-	-
Contracts	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total B Public Defender	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
<i>Juvenile Detention</i>			
Miscellaneous	\$ 9,800	\$ 8,159	\$ 1,641
Block grant	21,000	14,385	6,615
Cigarettes and tobacco	15,300	6,807	8,493
Miscellaneous programs	14,400	-	14,400
Capital outlay	31,778	25,685	6,093
Total B Juvenile Detention	92,278	55,036	37,242
<i>Jail</i>			
Travel	6,000	3,494	2,506
Supplies	500	893	(393)
Rent	-	-	-
Repairs and maintenance	300	217	83
Prisoner board	155,000	148,128	6,872
Clothing	250	-	250
Miscellaneous	6,000	-	6,000
Jail inspector	1,650	1,650	-
Jail food	5,000	2,742	2,258
Medical	-	-	-
Capital outlay	-	-	-
Total B Jail	174,700	157,124	17,576
Total B	668,071	628,884	39,187
Total Justice Fund	\$ 1,342,909	\$ 1,280,799	\$ 62,110

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVALUATION			
Travel	\$ 450	\$ 165	\$ 285
Supplies	1,000	189	811
Miscellaneous	400	854	(454)
Contracts	46,172	46,815	(643)
Capital outlay	-	-	-
Total Revaluation	<u>\$ 48,022</u>	<u>\$ 48,023</u>	<u>\$ (1)</u>
SOLID WASTE			
Salary - officers	\$ 31,119	\$ 32,000	\$ (881)
Salary - full-time	29,564	32,000	(2,436)
Salary - part-time	16,663	14,454	2,209
Total A	<u>77,346</u>	<u>78,454</u>	<u>(1,108)</u>
Personnel benefits	26,959	27,182	(223)
Vehicles	25,000	41,021	(16,021)
Supplies	400	2,577	(2,177)
Training	2,500	-	2,500
Repairs and maintenance	27,000	6,338	20,662
Miscellaneous	5,000	4,488	512
Contracts	80,480	59,879	20,601
Capital outlay	270,514	139,306	131,208
Total B	<u>437,853</u>	<u>280,791</u>	<u>157,062</u>
Total District Court	<u>\$ 515,199</u>	<u>\$ 359,245</u>	<u>\$ 155,954</u>
AIRPORT			
Supplies	\$ 200	\$ -	\$ 200
Utilities	1,300	2,159	(859)
Insurance	25	-	25
Repairs and maintenance	5,200	6,560	(1,360)
Miscellaneous	4,800	2,120	2,680
Capital outlay	-	-	-
Total Airport	<u>\$ 11,525</u>	<u>\$ 10,839</u>	<u>\$ 686</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
AMBULANCE			
Salary	\$ 18,000	\$ 17,883	\$ 117
Total A	<u>18,000</u>	<u>17,883</u>	<u>117</u>
Personnel benefits	1,720	1,537	183
Vehicles	4,600	7,590	(2,990)
Supplies	7,236	8,564	(1,328)
Utilities	4,400	2,561	1,839
Professional services	3,500	6,900	(3,400)
Repairs and maintenance	5,500	4,450	1,050
Education	14,000	12,220	1,780
Postage	200	92	108
Uniforms	3,000	3,565	(565)
Miscellaneous	1,500	3,771	(2,271)
Capital outlay	<u>29,000</u>	<u>23,523</u>	<u>5,477</u>
Total B	<u>74,656</u>	<u>74,773</u>	<u>(117)</u>
Total Ambulance	<u>\$ 92,656</u>	<u>\$ 92,656</u>	<u>\$ -</u>
VETERAN MEMORIAL			
Miscellaneous	\$ 2,000	\$ 2,000	\$ -
Total Veteran Memorial	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
DISTRICT COURT			
Salary - domestic violence	\$ 19,178	\$ 27,405	\$ (8,227)
Salary - chief deputy	32,932	35,338	(2,406)
Salary - community service	14,200	3,567	10,633
	<u>66,310</u>	<u>66,310</u>	<u>-</u>
Total A			
Personnel benefits	17,717	17,717	-
Travel	2,000	706	1,294
Supplies	4,000	3,026	974
Utilities	-	506	(506)
Professional services	5,000	2,343	2,657
Dues	600	180	420
Law library	3,500	4,623	(1,123)
Postage	4,200	2,864	1,336
Miscellaneous	5,000	3,052	1,948
Jury and witness	3,700	667	3,033
Mental commitments	3,000	3,010	(10)
Contracts	4,934	16,346	(11,412)
Education	250	-	250
Juvenile diversion	1,000	-	1,000
Stop grant	-	-	-
Crisis center	-	-	-
Drug court	5,000	5,038	(38)
Transcripts	1,500	377	1,123
Capital outlay	5,000	5,946	(946)
	<u>66,401</u>	<u>66,401</u>	<u>-</u>
Total B			
Total District Court	\$ <u>132,711</u>	\$ <u>132,711</u>	\$ <u>-</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
COUNTY FAIR			
Salary - deputy	\$ 3,516	\$ 3,516	\$ -
Total A	<u>3,516</u>	<u>3,516</u>	<u>-</u>
Personnel benefits	1,252	1,404	(152)
Travel	950	822	128
Supplies	800	664	136
Utilities	3,100	3,143	(43)
Vehicle	-	-	-
Repairs and maintenance	9,419	11,105	(1,686)
Printing	500	-	500
Postage	250	267	(17)
Miscellaneous	7,000	5,061	1,939
Advertising	4,928	5,650	(722)
Awards	3,500	6,049	(2,549)
Contracts	24,065	25,465	(1,400)
Ambulance services	-	-	-
Racing expense	-	-	-
Licenses	300	140	160
Entertainment	3,369	3,584	(215)
Capital outlay	<u>6,000</u>	<u>2,078</u>	<u>3,922</u>
Total B	<u>65,433</u>	<u>65,432</u>	<u>1</u>
Total County Fair	<u>\$ 68,949</u>	<u>\$ 68,948</u>	<u>\$ 1</u>
HEALTH DISTRICT			
Salary - deputy	\$ 2,982	\$ 2,982	\$ -
Total A	<u>2,982</u>	<u>2,982</u>	<u>-</u>
Personnel benefits	243	235	8
Operating	26,803	6,701	20,102
Miscellaneous	250	368	(118)
Contracts	<u>-</u>	<u>13,402</u>	<u>(13,402)</u>
Total B	<u>27,296</u>	<u>20,706</u>	<u>6,590</u>
Total Health District	<u>\$ 30,278</u>	<u>\$ 23,688</u>	<u>\$ 6,590</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
PARKS AND RECREATION			
Salary	\$ 25,106	\$ 20,695	\$ 4,411
Total A	<u>25,106</u>	<u>20,695</u>	<u>4,411</u>
Personnel benefits	2,047	1,686	361
Oneida Recreation District	-	-	-
Supplies	1,000	410	590
Utilities	9,500	10,776	(1,276)
Chemicals	2,500	2,944	(444)
Repairs and maintenance	5,000	6,218	(1,218)
Fireworks	-	-	-
Miscellaneous	4,300	6,543	(2,243)
Capital outlay	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total B	<u>26,347</u>	<u>28,577</u>	<u>(2,230)</u>
Total Parks and Recreation	<u>\$ 51,453</u>	<u>\$ 49,272</u>	<u>\$ 2,181</u>
INDIGENT AND CHARITY			
Travel	\$ 800	\$ 787	\$ 13
Utilities	200	-	200
Professional services	15,000	21,967	(6,967)
Medical	48,000	30,185	17,815
Non-medical expenses	200	-	200
Non-medical burials	5,000	-	5,000
Miscellaneous	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Indigent and Charity	<u>\$ 70,200</u>	<u>\$ 52,939</u>	<u>\$ 17,261</u>
TORT			
Personnel benefits	\$ 33,000	\$ 21,207	\$ 11,793
Bonds	-	-	-
Insurance	52,800	50,188	2,612
Miscellaneous	<u>1,867</u>	<u>1,812</u>	<u>55</u>
Total Tort	<u>\$ 87,667</u>	<u>\$ 73,207</u>	<u>\$ 14,460</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
WEEDS			
Salary	\$ 13,627	\$ 15,319	\$ (1,692)
Total A	<u>13,627</u>	<u>15,319</u>	<u>(1,692)</u>
Personnel benefits	5,812	5,791	21
Travel	750	502	248
Supplies	200	36	164
Utilities	3,700	4,142	(442)
Vehicles	4,325	6,956	(2,631)
Repairs and maintenance	4,000	3,422	578
Dues and memberships	600	310	290
Postage	50	6	44
Miscellaneous	1,518	488	1,030
Chemicals	20,000	-	20,000
Spraying	-	-	-
Contracts	18,000	17,939	61
Capital outlay	-	13,544	(13,544)
Total B	<u>58,955</u>	<u>53,136</u>	<u>5,819</u>
Total Weeds	<u>\$ 72,582</u>	<u>\$ 68,455</u>	<u>\$ 4,127</u>
SEARCH AND RESCUE			
Miscellaneous	\$ -	\$ -	\$ -
Total Search and Rescue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
WATERWAYS			
Salary	\$ 2,346	\$ 2,220	\$ 126
Total A	<u>2,346</u>	<u>2,220</u>	<u>126</u>
Personnel benefits	191	181	10
Supplies	200	-	200
Vehicles	700	747	(47)
Repairs and maintenance	2,976	2,695	281
Rent	5,398	5,398	-
Miscellaneous	-	570	(570)
Capital Outlay	11,000	11,000	-
Total B	<u>11,000</u>	<u>11,000</u>	<u>-</u>
Total Waterways	<u>\$ 22,811</u>	<u>\$ 22,811</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2008

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
COURT FACILITY FUND			
Miscellaneous	\$ -	\$ -	\$ -
Total Court Facility Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
INTERLOCK / MONITORING FUND			
Miscellaneous	\$ -	\$ -	\$ -
Total Interlock / Monitoring Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
911 FUND			
Emergency services	\$ -	\$ -	\$ -
Repairs and maintenance	-	-	-
Capital outlay	-	34,534	(34,534)
Total Taylor Grazing Fund	<u>\$ -</u>	<u>\$ 34,534</u>	<u>\$ (34,534)</u>
TAYLOR GRAZING FUND			
Miscellaneous	\$ -	\$ 6,074	\$ (6,074)
Total Taylor Grazing Fund	<u>\$ -</u>	<u>\$ 6,074</u>	<u>\$ (6,074)</u>
TOTAL SPECIAL REVENUE	<u>\$ 3,777,167</u>	<u>\$ 3,554,406</u>	<u>\$ 222,761</u>
TOTAL GOVERNMENTAL FUND TYPES	<u>\$ 4,523,296</u>	<u>\$ 4,292,644</u>	<u>\$ 230,652</u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2008

Total expenditures - budgetary basis	\$ 4,292,644
Increase in accounts payable	33,917
Capital outlays acquired through long-term debt	128,970
Capital outlays acquired through grants	<u>123,776</u>
Total expenditures - GAAP basis	\$ <u><u>4,579,307</u></u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF CAPITAL LEASE OBLIGATIONS
September 30, 2008

Year	<u>D6 Cat</u> 11.87%		<u>953C Cat Loader</u> 3.70%		<u>Ambulance Building</u> 4.50%		<u>2 Cat 140H Graders</u> 3.75%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 14,813	\$ 3,724	\$ 29,888	\$ 5,626	\$ 13,515	\$ 3,338	\$ 194,169	\$ 7,281
2010	16,571	1,966	31,368	4,147	14,133	2,720	-	-
2011	-	-	52,406	2,595	14,768	2,085	-	-
2012	-	-	-	-	15,433	1,420	-	-
2013	-	-	-	-	16,125	729	-	-
Totals	\$ 31,384	\$ 5,690	\$ 113,662	\$ 12,368	\$ 73,974	\$ 10,292	\$ 194,169	\$ 7,281

	<u>966G Cat Loader</u> 3.70%		<u>2 2006 Dodge Dakotas</u> 7.00%		<u>2006 Ford Club Wagon</u> 7.00%		<u>Spillman Software</u> 5.80%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 20,621	\$ 5,579	\$ 19,180	\$ 2,779	\$ 5,744	\$ 832	\$ 27,603	\$ 1,695
2010	130,183	-	20,523	1,437	6,146	430	23,148	6,150
2011	-	-	-	-	-	-	24,553	4,746
2012	-	-	-	-	-	-	26,043	3,256
2013	-	-	-	-	-	-	27,623	1,676
Totals	\$ 150,804	\$ 5,579	\$ 39,703	\$ 4,216	\$ 11,890	\$ 1,262	\$ 128,970	\$ 17,523

Totals

	<u>Principal</u>	<u>Interest</u>
2009	\$ 325,533	\$ 30,854
2010	242,072	16,850
2011	91,727	9,426
2012	41,476	4,676
2013	43,748	2,405
Totals	\$ 744,556	\$ 64,211

***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, 2008, which collectively comprise the County's financial statements and have issued our report thereon dated February 9, 2009. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of Oneida County Hospital, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Oneida County, Idaho's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Oneida County, Idaho's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Oneida County, Idaho's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with Generally Accepted Accounting Principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency described below to be a significant deficiency in internal control over financial reporting.

Finding 2008 - 1: Oneida County outsources the preparation of its audited annual financial statements to be drafted in accordance with the correct application of U.S. generally accepted accounting principles and reporting standards as required by the Government Accountability Office (GAO). Because this accounting function is outsourced, there is a risk that a misapplication of correct accounting principles which are more than remote and more than inconsequential, could occur and not be detected in the normal review process by management.



Response: Management recognizes the risks involved in outsourcing the preparation of its annual financial statements for audit, but believe that the additional costs in time, personnel and training do not justify the benefit of internally producing the financial statements in accordance with the above mentioned standards.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

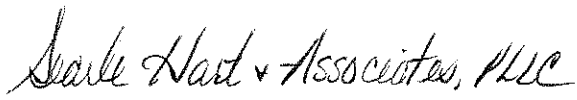
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, the significant deficiency described above we considered to be a material weakness.

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 or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Oneida County, Idaho, in a separate letter dated February 9, 2009.

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


February 9, 2009

