

**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITORS' REPORT
For the Year Ended September 30, 2009**

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ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2009

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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, 2009, 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, 2009, 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 January 11, 2010 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
January 11, 2010

FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET ASSETS
September 30, 2009

	GOVERNMENTAL ACTIVITIES	TOTAL	COMPONENT UNIT
ASSETS			
Cash - County Treasurer	\$ 1,820,638	\$ 1,820,638	\$ 227,435
Taxes receivable	74,415	74,415	-
Receivables	52,904	52,904	1,442,654
Internal balances	-	-	-
Due from other governmental agencies	332,992	332,992	-
Inventories	-	-	251,886
Other assets	-	-	53,407
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	65,074
Infrastructure and infrastructure in progress	-	-	-
Buildings	865,293	865,293	2,352,572
Equipment and furniture	2,074,856	2,074,856	1,843,907
Buildings and equipment under capital leases	1,608,719	1,608,719	507,960
Less: accumulated depreciation	<u>(2,592,958)</u>	<u>(2,592,958)</u>	<u>(3,658,263)</u>
Total Capital Assets	2,016,220	2,016,220	1,111,250
Other Assets			
Unamortized service contract	<u>-</u>	<u>-</u>	<u>20,368</u>
TOTAL ASSETS	<u>\$ 4,297,169</u>	<u>\$ 4,297,169</u>	<u>\$ 3,107,000</u>

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

	<u>GOVERNMENTAL ACTIVITIES</u>	<u>TOTAL</u>	<u>COMPONENT UNIT</u>
LIABILITIES			
Accounts payable and accrued expenses	\$ 94,396	\$ 94,396	\$ 751,243
Due to other governmental agencies	-	-	-
Deferred revenues	-	-	-
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	298,819	298,819	100,018
Accrued interest	16,890	16,890	-
Compensated absences	14,505	14,505	-
Claims and judgments	-	-	-
Due in more than one year			
Bonds, capital leases and contracts	697,476	697,476	304,947
Accrued interest	-	-	-
Compensated absences	82,197	82,197	442,643
Landfill postclosure costs	330,000	330,000	-
Claims and judgments	-	-	-
TOTAL LIABILITIES	<u>1,534,283</u>	<u>1,534,283</u>	<u>1,598,851</u>
NET ASSETS			
Invested in capital assets, net of related debt	673,035	673,035	706,285
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Unrestricted	<u>2,089,851</u>	<u>2,089,851</u>	<u>801,864</u>
TOTAL NET ASSETS	<u>\$ 2,762,886</u>	<u>\$ 2,762,886</u>	<u>\$ 1,508,149</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2009

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 908,496	\$ 95,500	\$ 9,601	\$ -
Public safety	1,621,912	191,268	253,952	-
Public works	1,140,535	46,231	1,069,103	-
Health, welfare and sanitation	359,319	443,465	-	-
Culture and recreation	141,081	55,655	12,800	-
Education	-	-	-	-
Conservation/economic development	85,214	4,885	-	-
Interest on long-term debt	28,395	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>4,284,952</u>	<u>837,004</u>	<u>1,345,456</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 4,284,952</u>	<u>\$ 837,004</u>	<u>\$ 1,345,456</u>	<u>\$ -</u>
Component Units				
Oneida County Hospital	\$ 7,352,686	\$ 7,337,169	\$ 54,189	\$ 20,180
TOTAL COMPONENT UNITS	<u>\$ 7,352,686</u>	<u>\$ 7,337,169</u>	<u>\$ 54,189</u>	<u>\$ 20,180</u>

General revenues:

Taxes:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Franchise taxes

Public service taxes

Grants and contributions not restricted to specific programs

Unrestricted investment earnings

Miscellaneous

Special item - gain on sale of assets

Transfers

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

Change in Net Assets

Net Assets, September 30, 2008

NET ASSETS, SEPTEMBER 30, 2009

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

<u>Primary Government</u>		
<u>Governmental Activities</u>	<u>Total</u>	<u>Component Units</u>
\$ (803,395)	\$ (803,395)	
(1,176,692)	(1,176,692)	
(25,201)	(25,201)	
84,146	84,146	
(72,626)	(72,626)	
-	-	
(80,329)	(80,329)	
(28,395)	(28,395)	
<u>(2,102,492)</u>	<u>(2,102,492)</u>	
<u>(2,102,492)</u>	<u>(2,102,492)</u>	
		\$ <u>58,852</u>
		<u>58,852</u>
1,172,287	1,172,287	25
-	-	-
1,009	1,009	-
1,267,947	1,267,947	-
-	-	-
4,243	4,243	427
181,285	181,285	4,915
-	-	-
-	-	-
<u>2,626,771</u>	<u>2,626,771</u>	<u>5,367</u>
524,279	524,279	64,219
<u>2,238,607</u>	<u>2,238,607</u>	<u>1,443,930</u>
\$ <u>2,762,886</u>	\$ <u>2,762,886</u>	\$ <u>1,508,149</u>

ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2009

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
ASSETS				
Cash and cash equivalents	\$ 847,982	\$ 217,170	\$ 125,254	\$ 7,807
Investments	-	-	-	-
Taxes receivable, net	27,900	-	-	28,171
Due from other funds	-	-	-	-
Receivable from other governments	61,942	226,309	-	31,706
Other receivables	-	-	23,266	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	\$ 937,824	\$ 443,479	\$ 148,520	\$ 67,684
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 20,092	\$ 65,708	\$ -	\$ 3,460
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	25,668	-	21,405	25,917
Other payables	-	-	-	-
TOTAL LIABILITIES	45,760	65,708	21,405	29,377
FUND BALANCES				
Reserved for:				
Inventories	-	-	-	-
Encumbrances	-	-	-	-
Prepaid expenses	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unreserved	892,064	377,771	127,115	38,307
Unreserved, reported in non-major:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Debt service funds	-	-	-	-
Permanent endowment fund	-	-	-	-
TOTAL FUND BALANCES	892,064	377,771	127,115	38,307
TOTAL LIABILITIES AND FUND BALANCES	\$ 937,824	\$ 443,479	\$ 148,520	\$ 67,684

<u>SOLID WASTE</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 371,457	\$ 250,968	\$ 1,820,638
-	-	-
-	18,407	74,478
-	-	-
-	13,035	332,992
29,575	-	52,841
-	-	-
-	-	-
<u>\$ 401,032</u>	<u>\$ 282,410</u>	<u>\$ 2,280,949</u>
\$ 3,390	\$ 1,746	\$ 94,396
-	-	-
-	-	-
-	16,936	89,926
-	-	-
<u>3,390</u>	<u>18,682</u>	<u>184,322</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
397,642	-	1,832,899
-	263,728	263,728
-	-	-
-	-	-
-	-	-
<u>397,642</u>	<u>263,728</u>	<u>2,096,627</u>
<u>\$ 401,032</u>	<u>\$ 282,410</u>	<u>\$ 2,280,949</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, 2009

Total fund balance, governmental funds: \$ 2,096,627

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. 2,016,220

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. 89,926

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. (1,439,887)

Net Assets of Governmental Activities in the Statement of Net Assets: \$ 2,762,886

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2009

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
REVENUES				
Property taxes	\$ 441,739	\$ -	\$ -	\$ 445,729
Fees and fines	-	-	-	-
Licenses and permits	25,252	2,117	-	-
Intergovernmental	1,111,851	1,069,103	-	351,586
Charges for services	61,671	30,176	123,297	32,726
Investment earnings	4,243	-	-	-
Miscellaneous	8,816	36,475	788	14,710
	<u>1,653,572</u>	<u>1,137,871</u>	<u>124,085</u>	<u>844,751</u>
EXPENDITURES				
Current:				
General government	778,006	-	-	-
Public safety	84,228	-	83,510	1,204,690
Public works	-	967,976	-	-
Health, welfare and sanitation	33,213	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	13,515	96,516	-	24,924
Interest and other charges	3,338	9,304	-	3,611
Capital outlay	29,653	653,417	-	-
	<u>941,953</u>	<u>1,727,213</u>	<u>83,510</u>	<u>1,233,225</u>
Excess (deficiency) of revenues over expenditures	711,619	(589,342)	40,575	(388,474)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	628,417	-	-
Other sources	102,331	-	-	-
Other uses	-	-	-	-
Transfers in	-	-	-	350,000
Transfers out	(389,000)	-	-	-
	<u>(286,669)</u>	<u>628,417</u>	<u>-</u>	<u>350,000</u>
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Net change in fund balances	424,950	39,075	40,575	(38,474)
Fund Balances, Oct. 1, 2008	467,114	338,696	86,540	76,781
FUND BALANCES, SEPT. 30, 2009	<u>\$ 892,064</u>	<u>\$ 377,771</u>	<u>\$ 127,115</u>	<u>\$ 38,307</u>

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

<u>SOLID WASTE</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ -	\$ 272,706	\$ 1,160,174
-	25	25
-	-	27,369
-	75,627	2,608,167
353,824	180,603	782,297
-	-	4,243
<u>4,138</u>	<u>34,149</u>	<u>99,076</u>
<u>357,962</u>	<u>563,110</u>	<u>4,681,351</u>
-	127,237	905,243
-	116,811	1,489,239
-	28,767	996,743
230,797	88,910	352,920
-	131,342	131,342
-	-	-
-	85,214	85,214
29,889	32,253	197,097
5,626	2,352	24,231
<u>-</u>	<u>32,188</u>	<u>715,258</u>
<u>266,312</u>	<u>645,074</u>	<u>4,897,287</u>
91,650	(81,964)	(215,936)
-	14,588	643,005
-	-	102,331
-	-	-
-	39,000	389,000
<u>-</u>	<u>-</u>	<u>(389,000)</u>
-	53,588	745,336
<u>-</u>	<u>-</u>	<u>-</u>
91,650	(28,376)	529,400
<u>305,992</u>	<u>292,104</u>	<u>1,567,227</u>
\$ <u><u>397,642</u></u>	\$ <u><u>263,728</u></u>	\$ <u><u>2,096,627</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, 2009

Net change in fund balances - total governmental funds:	\$ 529,400
---	------------

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 \$715,258 exceeded depreciation of \$326,340 in the current period.	388,918
--	---------

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.

11,589

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.

(445,908)

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.

6,724

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	3,117
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.

30,439

Change in net assets of governmental activities:	\$ <u><u>524,279</u></u>
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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, 2009

REVENUES, GAINS AND OTHER SUPPORT

Net patient service revenue	\$ 7,337,169
Other revenue	<u>4,915</u>

TOTAL OPERATING REVENUES	7,342,084
--------------------------	-----------

EXPENSES

Salaries and benefits	4,293,410
Professional fees	1,435,124
Supplies	890,237
Insurance	64,892
Utilities	101,707
Repairs and maintenance	110,756
Rent	84,134
Miscellaneous	45,099
Depreciation and amortization	205,770
Travel, dues and education	<u>98,395</u>

TOTAL OPERATING EXPENSES	<u>7,329,524</u>
--------------------------	------------------

INCOME (LOSS) FROM OPERATIONS	<u>12,560</u>
-------------------------------	---------------

OTHER INCOME (EXPENSE)

Investment income	427
Interest	(17,575)
Capital grants	20,180
Contributions	54,189
Loss from sale of assets	(5,587)
Property tax	<u>25</u>
	<u>51,659</u>

Changes in Net Assets	64,219
-----------------------	--------

Net Assets - July 1, 2008	<u>1,443,930</u>
---------------------------	------------------

NET ASSETS - June 30, 2009	\$ <u><u>1,508,149</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, 2009

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from and on behalf of patients	\$ 7,225,890
Cash paid to employees	(4,184,039)
Cash paid to suppliers	(2,804,644)
Other cash receipts	<u>4,915</u>

Net cash provided by operating activities 242,122

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Property taxes	25
Noncapital grants and contributions	<u>54,189</u>

Net cash provided by noncapital financing activities 54,214

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Purchase of capital assets	(153,405)
Proceeds from sale of capital assets	25,000
Principal paid on long-term capital lease obligation	(116,664)
Interest paid on long-term capital lease obligation	(17,575)
Capital grants and contributions	<u>20,180</u>

Net cash used by capital and related financing activities (242,464)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and dividends on investments	<u>427</u>
---------------------------------------	------------

Net cash provided by investing activities 427

NET INCREASE IN CASH AND CASH EQUIVALENTS

54,299

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR

173,136

CASH AND CASH EQUIVALENTS, END OF YEAR

\$ 227,435

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

Income from operations	\$ 12,560
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Amortization of service contract	2,842
Depreciation and amortization	205,770
Provision for bad debts	373,473
Change in assets:	
Patient accounts receivable	(562,384)
Inventory of supplies	(18,940)
Prepaid expenses	(127)
Other current assets	5,894
Change in liabilities:	
Accounts payable	36,031
Accrued compensation and related liabilities	109,371
Estimated third-party payor settlements payable	<u>77,632</u>
Net cash provided by operating activities	\$ <u>242,122</u>

**SUPPLEMENTAL SCHEDULE OF NON-CASH INVESTING,
CAPITAL, AND FINANCING ACTIVITIES:**

The Hospital entered into capital lease obligation of \$331,171 for new equipment and \$23,210 for a service contract in 2009.

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET ASSETS
September 30, 2009

	PRIVATE PURPOSE TRUST FUNDS	AGENCY FUNDS
ASSETS		
Cash	\$ 117,680	\$ 12
Receivables	<u>10,451</u>	<u>78,008</u>
TOTAL ASSETS	<u>128,131</u>	<u>78,020</u>
LIABILITIES		
Accounts payable and accrued expenses	-	-
Payable to the State of Idaho	-	12
Payable to taxing districts	-	78,008
Deferred revenues	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>78,020</u>
NET ASSETS	<u>\$ 128,131</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
September 30, 2009

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	-
Intergovernmental revenues	437,435
Charges in services	1,485
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	180,949
Transfers from other funds	-
Total additions	<u>619,869</u>
DEDUCTIONS	
Trust operating expenses	614,355
Transfers to other funds	-
Total deductions	<u>614,355</u>
Change in Net Assets	5,514
Net Assets - Oct. 1, 2008	<u>122,617</u>
Net Assets - Sept. 30, 2009	<u><u>\$ 128,131</u></u>

NOTES TO THE FINANCIAL STATEMENTS

ONEIDA COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2009

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ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2009

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, 2009.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2009

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.
- **Ambulance Fund** - The fund accounts for the operation of the County ambulance. It is funded primarily from user fees.
- **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, 2009**

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, 2009

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, 2009

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, 2009 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, 2009

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, 2009, unrecorded fund liabilities included approximately \$96,702 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, 2009

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, 2009. During 2009, 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, 2009

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, 2009, totaled \$1,938,330, of which \$1,938,330 represented demand deposits. Of the total deposits, \$1,820,638 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 \$1,938,330 and the bank balance was \$2,121,147. Of this amount, \$255,021 was covered by FDIC insurance.

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2009 was as follows:

<u>Governmental Activities</u>	<u>Balance 10-01-2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 09-30-2009</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	865,293	-	-	865,293
Machinery and equipment	2,030,603	58,753	(14,500)	2,074,856
Buildings and improvements – leased	135,996	-	-	135,996
Machinery and equipment – leased	1,161,078	656,505	(344,860)	1,472,723
Total capital assets, being depreciated	4,192,970	715,258	(359,360)	4,548,868
Less accumulated depreciation for				
Buildings and improvements	(373,192)	(21,225)	-	(394,417)
Machinery and equipment	(2,070,206)	(305,115)	176,780	(2,198,541)
Total accumulated depreciation	(2,443,398)	(326,340)	176,780	(2,592,958)
Total capital assets, being depreciated, net	1,749,572	388,918	(182,580)	1,955,910
Governmental activity, capital assets, net	<u>\$ 1,809,882</u>	<u>\$ 388,918</u>	<u>\$ (182,580)</u>	<u>\$ 2,016,220</u>

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2009

3. CAPITAL ASSETS (Continued)

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

Governmental activities

General government	\$ 1,801
Public safety	132,673
Public works	143,792
Health, welfare and sanitation	38,335
Culture and recreation	9,739
Conservation and economic development	-
Total governmental activities	<u>\$ 326,340</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, 2009, 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 \$158,401, \$152,591, and \$145,535 for the three years ended September 30, 2009, 2008, and 2007 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, 2009

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, 2009, the following changes occurred in long-term debt:

	Balance 10-01-2008	Additions	Reductions	Balance 09-30-2009	Amounts due within one year
Governmental activities					
Compensated absences	\$ 127,141	\$ -	\$ (30,439)	\$ 96,702	\$ 14,505
Accrued interest	20,007	16,890	(20,007)	16,890	16,890
Capital leases	744,556	643,005	(391,266)	996,295	298,819
Landfill closure costs	330,000	-	-	330,000	-
Total governmental activities	\$ <u>1,221,704</u>	\$ <u>659,895</u>	\$ <u>(441,712)</u>	\$ <u>1,439,887</u>	\$ <u>330,214</u>

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2009, are as follows:

Year	Governmental Activities Capital Leases	
	Principal	Interest
2010	\$ 298,819	\$ 41,192
2011	150,882	31,358
2012	97,836	24,098
2013	102,488	19,448
2014	332,177	14,615
2015	14,093	607
	\$ <u>996,295</u>	\$ <u>131,318</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, 2009

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 waster 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 in November of 2009. 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 the new landfill opens in November of 2009. 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, 2009.

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, 2009

13. DEFICITS AND INTERFUND TRANSACTIONS

There were no fund deficits reportable by the County.

There were no interfund account balances at September 30, 2009.

14. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2009, consisted of the following:

<u>Transfer from:</u>	<u>General</u>
<u>Transfer to:</u>	
Airport	\$ 36,000
Justice	350,000
Weeds	<u>3,000</u>
Total	<u>\$ 389,000</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, 2009

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 439,618	\$ 439,618	\$ 446,237
Fees and fines	-	-	-
Licenses and permits	4,855	4,855	25,252
Intergovernmental	124,005	124,005	727,860
Charges for services	9,457	9,457	61,671
Investment earnings	6,274	6,274	4,243
Miscellaneous	2,702	2,702	8,816
	<u>586,911</u>	<u>586,911</u>	<u>1,274,079</u>
EXPENDITURES			
Current:			
General government			
Public safety	763,173	771,962	770,601
Public works	9,000	9,000	11,700
Health, welfare and sanitation	-	-	-
Culture and recreation	33,339	33,339	33,213
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	10,200	10,200	8,988
	<u>815,712</u>	<u>824,501</u>	<u>824,502</u>
Excess (deficiency) of revenues over expenditures	(228,801)	(237,590)	449,577
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
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	(228,801)	(237,590)	449,577
Fund Balances, Oct. 1, 2008	<u>426,305</u>	<u>426,305</u>	<u>426,305</u>
FUND BALANCES, SEPT. 30, 2009	<u>\$ 197,504</u>	<u>\$ 188,715</u>	<u>\$ 875,882</u>

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	(4,498)	\$	441,739
	-		-
	-		25,252
	383,991		1,111,851
	-		61,671
	-		4,243
	-		8,816
	<u>379,493</u>		<u>1,653,572</u>
	7,405		778,006
	72,528		84,228
	-		-
	-		33,213
	-		-
	-		-
	13,515		13,515
	3,338		3,338
	<u>20,665</u>		<u>29,653</u>
	<u>117,451</u>		<u>941,953</u>
	262,042		711,619
	-		-
	102,331		102,331
	-		-
	<u>(389,000)</u>		<u>(389,000)</u>
	<u>(286,669)</u>		<u>(286,669)</u>
	-		-
	(24,627)		424,950
	<u>40,809</u>		<u>467,114</u>
\$	<u>16,182</u>	\$	<u>892,064</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the year ended September 30, 2009

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	2,117
Intergovernmental	869,086	869,086	1,073,373
Charges for services	51,904	51,904	30,176
Investment earnings	-	-	-
Miscellaneous	77,843	77,843	22,975
	<u>998,833</u>	<u>998,833</u>	<u>1,128,641</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	1,068,354	1,068,354	910,094
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	117,290	117,290	117,320
	<u>1,185,644</u>	<u>1,185,644</u>	<u>1,027,414</u>
Excess (deficiency) of revenues over expenditures	(186,811)	(186,811)	101,227
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
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	(186,811)	(186,811)	101,227
Fund Balances, Oct. 1, 2008	115,943	115,943	115,943
FUND BALANCES, SEPT. 30, 2009	<u>\$ (70,868)</u>	<u>\$ (70,868)</u>	<u>\$ 217,170</u>

GAAP DIFFERENCES	GAAP BASIS
\$ -	\$ -
-	-
-	2,117
(4,270)	1,069,103
-	30,176
-	-
13,500	36,475
9,230	1,137,871
-	-
-	-
57,882	967,976
-	-
-	-
-	-
96,516	96,516
9,304	9,304
536,097	653,417
699,799	1,727,213
(690,569)	(589,342)
628,417	628,417
-	-
-	-
-	-
628,417	628,417
-	-
(62,152)	39,075
222,753	338,696
\$ 160,601	\$ 377,771

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
AMBULANCE
For the year ended September 30, 2009

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	36,371	36,371	121,436
Investment earnings	-	-	-
Miscellaneous	9,322	9,322	788
	<u>45,693</u>	<u>45,693</u>	<u>122,224</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	65,220	65,220	75,618
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	29,000	29,000	8,543
	<u>94,220</u>	<u>94,220</u>	<u>84,161</u>
Excess (deficiency) of revenues over expenditures	(48,527)	(48,527)	38,063
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
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	(48,527)	(48,527)	38,063
Fund Balances, Oct. 1, 2008	87,191	87,191	87,191
FUND BALANCES, SEPT. 30, 2009	<u>\$ 38,664</u>	<u>\$ 38,664</u>	<u>\$ 125,254</u>

GAAP DIFFERENCES	GAAP BASIS
\$ -	\$ -
-	-
-	-
-	-
-	-
1,861	123,297
-	-
-	788
<u>1,861</u>	<u>124,085</u>
-	-
7,892	83,510
-	-
-	-
-	-
-	-
-	-
(8,543)	-
<u>(651)</u>	<u>83,510</u>
2,512	40,575
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
<u>-</u>	<u>-</u>
2,512	40,575
<u>(651)</u>	<u>86,540</u>
\$ <u><u>1,861</u></u>	\$ <u><u>127,115</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the year ended September 30, 2009

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 442,936	\$ 442,936	\$ 449,777
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	753,015	753,015	358,496
Charges for services	64,337	64,337	32,726
Investment earnings	-	-	-
Miscellaneous	30,496	30,496	14,710
	<u>1,290,784</u>	<u>1,290,784</u>	<u>855,709</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	1,222,204	1,222,204	1,166,666
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	68,580	68,580	63,099
	<u>1,290,784</u>	<u>1,290,784</u>	<u>1,229,765</u>
Excess (deficiency) of revenues over expenditures	-	-	(374,056)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	350,000
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>350,000</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
Net change in fund balances	-	-	(24,056)
Fund Balances, Oct. 1, 2008	<u>60,034</u>	<u>60,034</u>	<u>60,034</u>
FUND BALANCES, SEPT. 30, 2009	<u>\$ 60,034</u>	<u>\$ 60,034</u>	<u>\$ 35,978</u>

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	(4,048)	\$	445,729
	-		-
	-		-
	(6,910)		351,586
	-		32,726
	-		-
	-		14,710
	<u>(10,958)</u>		<u>844,751</u>
	-		-
	38,024		1,204,690
	-		-
	-		-
	-		-
	24,924		24,924
	3,611		3,611
	<u>(63,099)</u>		<u>-</u>
	3,460		1,233,225
	<u>(14,418)</u>		<u>(388,474)</u>
	-		-
	-		-
	-		350,000
	<u>-</u>		<u>-</u>
	-		350,000
	<u>-</u>		<u>-</u>
	(14,418)		(38,474)
	16,747		76,781
\$	<u>2,329</u>	\$	<u>38,307</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE

For the year ended September 30, 2009

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	273,580	273,580	353,824
Investment earnings	-	-	-
Miscellaneous	16,035	16,035	4,138
	<u>289,615</u>	<u>289,615</u>	<u>357,962</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	244,101	244,101	228,859
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	270,514	270,514	54,515
	<u>514,615</u>	<u>514,615</u>	<u>283,374</u>
Excess (deficiency) of revenues over expenditures	(225,000)	(225,000)	74,588
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
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	(225,000)	(225,000)	74,588
Fund Balances, Oct. 1, 2008	326,444	326,444	326,444
FUND BALANCES, SEPT. 30, 2009	<u>\$ 101,444</u>	<u>\$ 101,444</u>	<u>\$ 401,032</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		-
	-		-
	-		353,824
	-		-
	-		4,138
	-		357,962
	-		-
	-		-
	-		-
	1,938		230,797
	-		-
	-		-
	29,889		29,889
	5,626		5,626
	(54,515)		-
	(17,062)		266,312
	17,062		91,650
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	17,062		91,650
	(20,452)		305,992
\$	(3,390)	\$	397,642

SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2009

	<u>AIRPORT</u>	<u>VETERAN MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
ASSETS				
Cash - County Treasurer	\$ 782	\$ 257	\$ 9,011	\$ 19,201
Accounts receivable	-	-	-	-
Taxes receivable	371	116	-	1,955
Other receivables	928	137	-	2,177
	<u>2,081</u>	<u>510</u>	<u>9,011</u>	<u>23,333</u>
	\$ <u>2,081</u>	\$ <u>510</u>	\$ <u>9,011</u>	\$ <u>23,333</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ 1,206
Deferred revenue	341	107	-	1,799
	<u>341</u>	<u>107</u>	<u>-</u>	<u>3,005</u>
	\$ <u>341</u>	\$ <u>107</u>	\$ <u>-</u>	\$ <u>3,005</u>
FUND BALANCES				
Reserved fund balances	-	-	-	-
Unreserved fund balances	1,740	403	9,011	20,328
	<u>1,740</u>	<u>403</u>	<u>9,011</u>	<u>20,328</u>
	\$ <u>1,740</u>	\$ <u>403</u>	\$ <u>9,011</u>	\$ <u>20,328</u>
	\$ <u>2,081</u>	\$ <u>510</u>	\$ <u>9,011</u>	\$ <u>23,333</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2009

	<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>
ASSETS				
Cash - County Treasurer	\$ 10,014	\$ 23,984	\$ 43,176	\$ 2,800
Accounts receivable	-	-	-	-
Taxes receivable	1,764	1,240	3,368	2,132
Other receivables	1,187	1,132	1,386	1,047
	<u>\$ 12,965</u>	<u>\$ 26,356</u>	<u>\$ 47,930</u>	<u>\$ 5,979</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ -	\$ 540	\$ -	\$ -
Deferred revenue	1,623	1,141	3,099	1,961
	<u>1,623</u>	<u>1,681</u>	<u>3,099</u>	<u>1,961</u>
FUND BALANCES				
Reserved fund balances	-	-	-	-
Unreserved fund balances	11,342	24,675	44,831	4,018
	<u>11,342</u>	<u>24,675</u>	<u>44,831</u>	<u>4,018</u>
	<u>\$ 12,965</u>	<u>\$ 26,356</u>	<u>\$ 47,930</u>	<u>\$ 5,979</u>

		ONEIDA COUNTY				
		SEARCH &		COURT	INTERLOCK/	
TORT	WEEDS	RESCUE	WATERWAYS	FACILITY	MONITORING	FUND
				FUND	FUND	
\$ 67,432	\$ 858	\$ -	\$ 23,451	\$ 15,155	\$ 7,528	
-	-	-	-	-	-	
4,118	3,343	-	-	-	-	
1,819	3,222	-	-	-	-	
<u>\$ 73,369</u>	<u>\$ 7,423</u>	<u>\$ -</u>	<u>\$ 23,451</u>	<u>\$ 15,155</u>	<u>\$ 7,528</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3,789	3,076	-	-	-	-	
<u>3,789</u>	<u>3,076</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
-	-	-	-	-	-	
69,580	4,347	-	23,451	15,155	7,528	
<u>69,580</u>	<u>4,347</u>	<u>-</u>	<u>23,451</u>	<u>15,155</u>	<u>7,528</u>	
\$ 73,369	\$ 7,423	\$ -	\$ 23,451	\$ 15,155	\$ 7,528	

ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2009

	911 FUND	TAYLOR GRAZING FUND	TOTALS
ASSETS			
Cash - County Treasurer	\$ 27,222	\$ 97	\$ 250,968
Accounts receivable	-	-	-
Taxes receivable	-	-	18,407
Other receivables	-	-	13,035
	<u>\$ 27,222</u>	<u>\$ 97</u>	<u>\$ 282,410</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Warrants payable	\$ -	\$ -	\$ 1,746
Deferred revenue	-	-	16,936
	<u>-</u>	<u>-</u>	<u>18,682</u>
FUND BALANCES			
Reserved fund balances	-	-	-
Unreserved fund balances	27,222	97	263,728
	<u>27,222</u>	<u>97</u>	<u>263,728</u>
	<u>\$ 27,222</u>	<u>\$ 97</u>	<u>\$ 282,410</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, 2009

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
REVENUES				
Taxes	\$ 6,045	\$ 1,931	\$ -	\$ 28,392
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,767	401	-	6,261
Charges for services	1,402	-	68,296	27,146
Fines and forfeitures	-	-	25	-
Investment interest	-	-	-	-
Miscellaneous and contributions	2,029	-	2,333	4,551
	<u>11,243</u>	<u>2,332</u>	<u>70,654</u>	<u>66,350</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	105,972	-
Health, welfare and sanitation	-	-	-	-
Public works	28,767	-	-	-
Culture and recreation	-	2,616	-	66,069
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	4,650
Interest and fiscal charges	-	-	-	657
Capital outlay	17,600	-	-	14,588
	<u>46,367</u>	<u>2,616</u>	<u>105,972</u>	<u>85,964</u>
Excess (deficiency) of revenues over expenditures	(35,124)	(284)	(35,318)	(19,614)
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	14,588
Other sources	-	-	-	-
Statutory transfers in	36,000	-	-	-
Statutory transfers out	-	-	-	-
	<u>876</u>	<u>(284)</u>	<u>(35,318)</u>	<u>(5,026)</u>
Excess (deficiency) of revenues over expenditures and other uses	876	(284)	(35,318)	(5,026)
Fund Balances, Oct. 1, 2008	<u>864</u>	<u>687</u>	<u>44,329</u>	<u>25,354</u>
FUND BALANCES, Sept. 30, 2009	<u>\$ 1,740</u>	<u>\$ 403</u>	<u>\$ 9,011</u>	<u>\$ 20,328</u>

<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>	<u>TORT</u>	<u>WEEDS</u>
\$ 29,212	\$ 19,163	\$ 51,762	\$ 34,187	\$ 50,540	\$ 51,474
-	-	-	-	-	-
5,482	12,001	8,596	5,997	8,813	10,528
-	24,155	-	-	-	4,885
-	-	-	-	-	-
-	-	-	-	-	-
-	3,731	5,320	-	-	300
<u>34,694</u>	<u>59,050</u>	<u>65,678</u>	<u>40,184</u>	<u>59,353</u>	<u>67,187</u>
-	-	-	40,940	72,257	-
-	-	-	-	-	-
30,275	-	58,635	-	-	-
-	-	-	-	-	-
-	51,357	-	-	-	-
-	-	-	-	-	85,214
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>30,275</u>	<u>51,357</u>	<u>58,635</u>	<u>40,940</u>	<u>72,257</u>	<u>85,214</u>
4,419	7,693	7,043	(756)	(12,904)	(18,027)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,000
-	-	-	-	-	-
<u>4,419</u>	<u>7,693</u>	<u>7,043</u>	<u>(756)</u>	<u>(12,904)</u>	<u>(15,027)</u>
6,923	16,982	37,788	4,774	82,484	19,374
<u>11,342</u>	<u>24,675</u>	<u>44,831</u>	<u>4,018</u>	<u>69,580</u>	<u>4,347</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, 2009

	ONEIDA COUNTY		COURT	INTERLOCK/
	SEARCH &	WATERWAYS	FACILITY	MONITORING
REVENUES	RESCUE		FUND	FUND
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	15,781	-	-
Charges for services	-	2,500	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	305	1,180	7,528
	-	18,586	1,180	7,528
EXPENDITURES				
General government	-	-	-	7,168
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	11,300	-	-
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	-	11,300	-	7,168
Excess (deficiency) of revenues over expenditures	-	7,286	1,180	360
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	-	7,286	1,180	360
Fund Balances, Oct. 1, 2008	-	16,165	13,975	7,168
FUND BALANCES, Sept. 30, 2009	\$ -	\$ 23,451	\$ 15,155	\$ 7,528

911 FUND	TAYLOR GRAZING FUND	TOTALS
\$ -	\$ -	\$ 272,706
-	-	-
-	-	75,627
52,219	-	180,603
-	-	25
-	-	-
-	6,872	34,149
<u>52,219</u>	<u>6,872</u>	<u>563,110</u>
-	6,872	127,237
10,839	-	116,811
-	-	88,910
-	-	28,767
-	-	131,342
-	-	85,214
-	-	-
-	-	-
27,603	-	32,253
1,695	-	2,352
-	-	32,188
<u>40,137</u>	<u>6,872</u>	<u>645,074</u>
12,082	-	(81,964)
-	-	14,588
-	-	-
-	-	39,000
-	-	-
<u>12,082</u>	<u>-</u>	<u>(28,376)</u>
<u>15,140</u>	<u>97</u>	<u>292,104</u>
\$ <u>27,222</u>	\$ <u>97</u>	\$ <u>263,728</u>

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ONEIDA COUNTY - STATE OF IDAHO

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

September 30, 2009

	<u>AUDITORS</u>		<u>ECONOMIC</u>		<u>CRISIS</u>		<u>DRUG</u>	
	<u>TRUST</u>		<u>DEVELOPMENT</u>		<u>CENTER</u>		<u>COURT</u>	
ASSETS								
Cash - County Treasurer	\$	52,858	\$	10,279	\$	34,184	\$	6,134
Receivables		-		-		10,451		-
	\$	<u>52,858</u>	\$	<u>10,279</u>	\$	<u>44,635</u>	\$	<u>6,134</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Warrants payable	\$	-	\$	-	\$	-	\$	-
		-		-		-		-
FUND BALANCES								
Unreserved fund balances		<u>52,858</u>		<u>10,279</u>		<u>44,635</u>		<u>6,134</u>
	\$	<u>52,858</u>	\$	<u>10,279</u>	\$	<u>44,635</u>	\$	<u>6,134</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2009

<u>DIVERSION FEES TRUST</u>	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$ 52	\$ -	\$ 14,173	\$ 117,680
<u>-</u>	<u>-</u>	<u>-</u>	<u>10,451</u>
\$ <u>52</u>	\$ <u>-</u>	\$ <u>14,173</u>	\$ <u>128,131</u>
\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>52</u>	<u>-</u>	<u>14,173</u>	<u>128,131</u>
\$ <u>52</u>	\$ <u>-</u>	\$ <u>14,173</u>	\$ <u>128,131</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, 2009

	<u>AUDITOR TRUST</u>	<u>ECONOMIC DEVELOPMENT TRUST</u>	<u>CRISIS CENTR TRUST</u>	<u>DRUG COURT TRUST</u>
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	326,656	41,500	69,279	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	130,732	21,605	18,188	10,424
	<u>457,388</u>	<u>63,105</u>	<u>87,467</u>	<u>10,424</u>
EXPENDITURES				
General government	445,973	-	-	-
Public safety	-	-	-	4,420
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	-	72,748	89,668	-
	<u>445,973</u>	<u>72,748</u>	<u>89,668</u>	<u>4,420</u>
Excess (deficiency) of revenues over expenditures	11,415	(9,643)	(2,201)	6,004
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	11,415	(9,643)	(2,201)	6,004
Fund Balances, Oct. 1, 2008	<u>41,443</u>	<u>19,922</u>	<u>46,836</u>	<u>130</u>
FUND BALANCES, Sept. 30, 2009	<u>\$ 52,858</u>	<u>\$ 10,279</u>	<u>\$ 44,635</u>	<u>\$ 6,134</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, 2009

DIVERSION FEES TRUST	SENIOR CITIZENS TRUST	SHERIFF'S REVOLVING TRUST	TOTALS
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	437,435
150	-	1,335	1,485
-	-	-	-
-	-	-	-
-	-	-	180,949
<u>150</u>	<u>-</u>	<u>1,335</u>	<u>619,869</u>
-	-	-	445,973
-	-	1,543	5,963
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
3	-	-	162,419
<u>3</u>	<u>-</u>	<u>1,543</u>	<u>614,355</u>
147	-	(208)	5,514
-	-	-	-
-	-	-	-
-	-	-	-
147	-	(208)	5,514
(95)	-	14,381	122,617
<u>52</u>	<u>-</u>	<u>14,173</u>	<u>128,131</u>

OTHER SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE			
<i>Clerk/Auditor/Recorder</i>			
Salary - part-time	\$ 32,639	\$ 33,267	\$ (628)
Salary - officer	39,427	39,427	-
Salary - deputies	22,660	23,241	(581)
Total A	94,726	95,935	(1,209)
Personnel benefits	-	-	-
Travel	1,450	1,368	82
Supplies	5,000	2,536	2,464
Utilities	-	-	-
Repairs and maintenance	400	60	340
Dues and memberships	124	274	(150)
Postage	1,000	695	305
Miscellaneous	60	60	-
Capital outlay	1,500	-	1,500
Total B	9,534	4,993	4,541
Department Totals	104,260	100,928	3,332
<i>Assessor</i>			
Salary - officers	38,611	38,611	-
Salary - deputies	60,656	60,656	-
Salary - motor vehicles	8,892	8,541	351
Salary - employee	32,401	32,401	-
Total A	140,560	140,209	351
Travel	2,450	941	1,509
Supplies	1,700	2,788	(1,088)
Vehicles	-	-	-
Utilities	950	957	(7)
Repairs and maintenance	2,000	1,890	110
Dues and memberships	450	925	(475)
Postage	2,200	2,623	(423)
Miscellaneous	200	30	170
Capital outlay	2,500	2,760	(260)
Total B	12,450	12,914	(464)
Department Totals	\$ 153,010	\$ 153,123	\$ (113)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>Treasurer/Tax Collector</i>			
Salary - deputies	\$ 32,401	\$ 32,401	\$ -
Salary - officers	38,611	38,611	-
Salary - part-time	-	-	-
Total A	<u>71,012</u>	<u>71,012</u>	<u>-</u>
Travel	1,300	1,505	(205)
Supplies	1,000	819	181
Tax deeding and title search	3,000	2,000	1,000
Miscellaneous	100	-	100
Utilities	-	-	-
Repairs and maintenance	100	30	70
Postage	1,900	1,974	(74)
Dues and memberships	125	124	1
Training	200	-	200
Advertising	260	269	(9)
Capital outlay	500	-	500
Total B	<u>8,485</u>	<u>6,721</u>	<u>1,764</u>
Department Totals	<u>79,497</u>	<u>77,733</u>	<u>1,764</u>
<i>Commissioners</i>			
Salary - officers	<u>37,237</u>	<u>37,236</u>	<u>1</u>
Total A	<u>37,237</u>	<u>37,236</u>	<u>1</u>
Travel	5,550	11,803	(6,253)
Supplies	-	209	(209)
Utilities	-	-	-
Dues and memberships	400	150	250
Miscellaneous	200	53	147
Capital outlay	-	-	-
Total B	<u>6,150</u>	<u>12,215</u>	<u>(6,065)</u>
Department Totals	<u>\$ 43,387</u>	<u>\$ 49,451</u>	<u>\$ (6,064)</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>Coroner</i>			
Salary - officers	\$ 1,127	\$ 1,127	\$ -
Total A	<u>1,127</u>	<u>1,127</u>	<u>-</u>
Travel	100	150	(50)
Jury and witnesses	50	-	50
Total B	<u>150</u>	<u>150</u>	<u>-</u>
Department Totals	<u>1,277</u>	<u>1,277</u>	<u>-</u>
<i>Annex Building and Grounds</i>			
Salary - deputies	3,901	3,901	-
Total A	<u>3,901</u>	<u>3,901</u>	<u>-</u>
Supplies	350	459	(109)
Utilities	5,400	5,363	37
Professional services	-	-	-
Repairs and maintenance	2,000	1,622	378
Rent	-	-	-
Contracts	-	-	-
Total B	<u>7,750</u>	<u>7,444</u>	<u>306</u>
Department Totals	<u>11,651</u>	<u>11,345</u>	<u>306</u>
<i>Buildings and Grounds</i>			
Salary - full-time	-	-	-
Salary - custodian	21,744	21,744	-
Salary - employees	-	127	(127)
Total A	<u>21,744</u>	<u>21,871</u>	<u>(127)</u>
Supplies	2,300	2,430	(130)
Utilities	27,700	27,710	(10)
Professional services	-	-	-
Repairs and maintenance	8,000	14,403	(6,403)
Miscellaneous	-	-	-
Capital outlay	-	-	-
Total B	<u>38,000</u>	<u>44,543</u>	<u>(6,543)</u>
Department Totals	\$ <u>59,744</u>	\$ <u>66,414</u>	\$ <u>(6,670)</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Emergency Management</i>			
Salary - director	\$ 6,000	\$ 6,000	\$ -
Total A	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Travel	1,800	2,346	(546)
Repairs and maintenance	1,200	3,354	(2,154)
Communication equipment	2,700	-	2,700
CERT grant	<u>-</u>	<u>-</u>	<u>-</u>
Total B	<u>5,700</u>	<u>5,700</u>	<u>-</u>
Department Totals	<u>11,700</u>	<u>11,700</u>	<u>-</u>
<i>Roll Clerk-Data Processing</i>			
Travel	-	-	-
Supplies	2,000	1,694	306
Repairs and maintenance	2,903	6,420	(3,517)
Contracts	41,086	41,679	(593)
Capital outlay	<u>2,500</u>	<u>6,228</u>	<u>(3,728)</u>
Department Totals	\$ <u>48,489</u>	\$ <u>56,021</u>	\$ <u>(7,532)</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>County Agent</i>			
Salary - full-time	\$ 24,123	\$ 24,123	\$ -
Salary - part-time	-	168	(168)
Salary - 4H coordinator	5,539	5,433	106
Salary - home economist	-	-	-
Total A	29,662	29,724	(62)
Travel	900	712	188
Supplies	2,080	2,087	(7)
Utilities	3,700	3,757	(57)
Vehicles	1,360	649	711
Repairs and maintenance	1,000	447	553
Dues	125	130	(5)
Postage	180	106	74
Photography and printing	2,900	2,801	99
Miscellaneous	400	890	(490)
Contracts	1,500	1,500	-
Predatory animal control	1,500	1,500	-
Capital outlay	500	-	500
Total B	16,145	14,579	1,566
Department Totals	45,807	44,303	1,504
<i>Elections</i>			
Salary	-	-	-
Total A	-	-	-
Advertising	2,000	665	1,335
Travel	270	17	253
Supplies	2,500	786	1,714
Professional services	2,500	1,624	876
Repairs and maintenance	1,500	2,232	(732)
Postage	400	24	376
Photography and printing	7,000	2,179	4,821
Miscellaneous	50	90	(40)
Capital outlay	-	-	-
Total B	16,220	7,617	8,603
Department Totals	\$ 16,220	\$ 7,617	\$ 8,603

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>County General</i>			
Salary - officers	\$ -	\$ -	\$ -
Salary - building inspector	-	-	-
Total A	-	-	-
Personnel benefits	166,229	162,844	3,385
Travel	-	-	-
Supplies	-	-	-
Advertising	4,600	4,784	(184)
SEICOG	360	354	6
Professional services	11,000	10,500	500
Fair	-	-	-
Senior citizens	2,000	2,000	-
Veterans expense	-	-	-
Dues	5,100	4,861	239
Water resources	-	-	-
Oneida Recreation District	-	-	-
Chamber of Commerce	-	-	-
Miscellaneous	49,170	46,547	2,623
College tuition	4,000	5,700	(1,700)
Signs	-	-	-
Contracts	7,000	7,000	-
Total B	249,459	244,590	4,869
Department Totals	249,459	244,590	4,869
Auditors' adjustment	-	-	-
TOTAL CURRENT EXPENSE	\$ 824,501	\$ 824,502	\$ (1)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
ROAD AND BRIDGE			
Salary - supervisors	\$ 39,753	\$ 30,483	\$ 9,270
Salary - full-time	288,895	280,471	8,424
Salary - part-time	<u>15,000</u>	<u>10,175</u>	<u>4,825</u>
Total A	<u>343,648</u>	<u>321,129</u>	<u>22,519</u>
Personnel benefits	144,094	136,093	8,001
Vehicles	136,000	83,306	52,694
Supplies	18,500	16,920	1,580
Utilities	16,112	17,059	(947)
Professional services	2,000	2,000	-
Repairs and maintenance	50,000	57,201	(7,201)
Rent	2,000	267	1,733
Freight	18,000	7,699	10,301
Chemicals	8,000	7,882	118
Crushed rock and gravel	70,000	15,837	54,163
Road oil and concrete	180,000	147,627	32,373
Signs	4,000	2,201	1,799
Culverts and cattle guards	6,000	9,492	(3,492)
Dust guard	50,000	53,891	(3,891)
Projects	-	-	-
Miscellaneous	20,000	31,490	(11,490)
Capital outlay	<u>117,290</u>	<u>117,320</u>	<u>(30)</u>
Total B	<u>841,996</u>	<u>706,285</u>	<u>135,711</u>
Total Road and Bridge	<u>\$ 1,185,644</u>	<u>\$ 1,027,414</u>	<u>\$ 158,230</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
<i>Salary</i>			
General deputies	\$ -	\$ -	\$ -
Clerk deputies	62,916	64,126	(1,210)
Clerk officers	-	-	-
Chief deputy	-	-	-
Sheriff deputies	34,270	33,529	741
Sheriff secretary	20,895	20,895	-
Sheriff	53,197	53,197	-
Resource officer	39,803	40,645	(842)
Detective	-	-	-
Patrol officers	149,183	152,297	(3,114)
Dispatcher	94,033	99,315	(5,282)
Prosecuting attorney officer	55,804	55,804	-
Prosecuting attorney secretary	26,510	26,510	-
Juvenile detention deputies	53,422	33,575	19,847
Juvenile detention secretaries	2,760	11,853	(9,093)
Jail deputies	27,138	29,531	(2,393)
Jailer	-	-	-
Byrne grant overtime	40,000	10,854	29,146
Total A	659,931	632,131	27,800
<i>Sheriff</i>			
Travel	1,285	1,190	95
Supplies	4,725	3,911	814
Utilities	7,300	9,182	(1,882)
Vehicles	33,900	20,001	13,899
Repairs and maintenance	6,500	9,004	(2,504)
Rental expense	5,625	5,625	-
Training	3,500	3,923	(423)
Byrne grant	4,800	1,776	3,024
Dues and memberships	300	340	(40)
Photography and printing	600	409	191
Postage	750	759	(9)
Uniforms	3,750	4,290	(540)
Miscellaneous	6,300	8,983	(2,683)
Drug enforcement	-	-	-
Weapons and ammunition	2,000	1,580	420
Contracts	4,200	4,293	(93)
Capital outlay	38,580	37,315	1,265
Total B Sheriff	\$ 124,115	\$ 112,581	\$ 11,534

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND (Continued)			
<i>Prosecuting Attorney</i>			
Travel	\$ 2,000	\$ 1,993	\$ 7
Supplies	3,500	5,745	(2,245)
Utilities	1,700	3,360	(1,660)
Professional service	300	-	300
Repairs and maintenance	100	-	100
Rental expense	-	-	-
Dues and memberships	1,200	1,092	108
Photography and printing	200	-	200
Postage	400	441	(41)
Contracts	-	-	-
Total B Prosecuting Attorney	<u>9,400</u>	<u>12,631</u>	<u>(3,231)</u>
<i>General</i>			
Personnel benefits	<u>230,153</u>	<u>222,271</u>	<u>7,882</u>
Total B General	<u>230,153</u>	<u>222,271</u>	<u>7,882</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, 2009

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
<i>Juvenile Detention</i>			
Miscellaneous	\$ 11,300	\$ 9,112	\$ 2,188
Block grant	13,250	10,031	3,219
Cigarettes and tobacco	13,436	5,749	7,687
Miscellaneous programs	500	313	187
Capital outlay	30,000	25,784	4,216
	<u>68,486</u>	<u>50,989</u>	<u>17,497</u>
Total B Juvenile Detention			
<i>Jail</i>			
Travel	6,000	4,516	1,484
Supplies	500	246	254
Rent	-	-	-
Repairs and maintenance	300	129	171
Prisoner board	155,000	158,074	(3,074)
Clothing	250	438	(188)
Miscellaneous	-	-	-
Jail inspector	1,650	1,650	-
Jail food	5,000	4,109	891
Medical	-	-	-
Capital outlay	-	-	-
	<u>168,700</u>	<u>169,162</u>	<u>(462)</u>
Total B Jail			
	<u>630,854</u>	<u>597,634</u>	<u>33,220</u>
Total B			
Total Justice Fund	\$ <u>1,290,785</u>	\$ <u>1,229,765</u>	\$ <u>61,020</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVALUATION			
Travel	\$ 350	\$ 65	\$ 285
Supplies	800	1,032	(232)
Miscellaneous	500	-	500
Contracts	34,000	33,191	809
Capital outlay	<u>7,600</u>	<u>6,652</u>	<u>948</u>
Total Revaluation	<u>\$ 43,250</u>	<u>\$ 40,940</u>	<u>\$ 2,310</u>
SOLID WASTE			
Salary - officers	\$ 31,741	\$ 43,736	\$ (11,995)
Salary - full-time	30,155	34,228	(4,073)
Salary - part-time	<u>16,996</u>	<u>14,273</u>	<u>2,723</u>
Total A	<u>78,892</u>	<u>92,237</u>	<u>(13,345)</u>
Personnel benefits	27,809	31,599	(3,790)
Vehicles	35,000	30,543	4,457
Supplies	400	1,431	(1,031)
Training	1,000	-	1,000
Repairs and maintenance	22,000	16,739	5,261
Miscellaneous	4,000	6,400	(2,400)
Contracts	75,000	49,910	25,090
Capital outlay	<u>270,514</u>	<u>54,515</u>	<u>215,999</u>
Total B	<u>435,723</u>	<u>191,137</u>	<u>244,586</u>
Total District Court	<u>\$ 514,615</u>	<u>\$ 283,374</u>	<u>\$ 231,241</u>
AIRPORT			
Supplies	\$ 200	\$ 102	\$ 98
Utilities	2,200	2,374	(174)
Insurance	25	25	-
Repairs and maintenance	8,700	8,062	638
Miscellaneous	17,641	18,204	(563)
Capital outlay	<u>15,600</u>	<u>15,600</u>	<u>-</u>
Total Airport	<u>\$ 44,366</u>	<u>\$ 44,367</u>	<u>\$ (1)</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
AMBULANCE			
Salary	\$ 18,000	\$ 22,842	\$ (4,842)
Total A	<u>18,000</u>	<u>22,842</u>	<u>(4,842)</u>
Personnel benefits	1,720	1,904	(184)
Vehicles	5,600	6,581	(981)
Travel	2,000	1,710	290
Supplies	5,600	17,667	(12,067)
Utilities	3,600	3,024	576
Professional services	4,500	8,047	(3,547)
Repairs and maintenance	5,500	5,172	328
Education	14,000	2,734	11,266
Grant expenditures	-	-	-
Insurance	-	-	-
Postage	200	31	169
Uniforms	3,000	732	2,268
Miscellaneous	1,500	5,174	(3,674)
Capital outlay	<u>29,000</u>	<u>8,543</u>	<u>20,457</u>
Total B	<u>76,220</u>	<u>61,319</u>	<u>14,901</u>
Total Ambulance	<u>\$ 94,220</u>	<u>\$ 84,161</u>	<u>\$ 10,059</u>
VETERAN MEMORIAL			
Miscellaneous	\$ 2,616	\$ 2,616	\$ -
Total Veteran Memorial	<u>\$ 2,616</u>	<u>\$ 2,616</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
DISTRICT COURT			
Salary - domestic violence	\$ -	\$ 2,205	\$ (2,205)
Salary - chief deputy	36,225	38,403	(2,178)
Salary - community service	7,556	7,556	-
	<u>43,781</u>	<u>48,164</u>	<u>(4,383)</u>
Total A			
Personnel benefits	14,264	15,126	(862)
Travel	1,100	418	682
Supplies	4,500	3,642	858
Utilities	-	420	(420)
Professional services	3,500	1,950	1,550
Dues	200	138	62
Law library	4,500	4,456	44
Postage	3,000	4,091	(1,091)
Miscellaneous	3,000	2,816	184
Jury and witness	2,500	402	2,098
Mental commitments	2,500	1,560	940
Contracts	17,327	20,456	(3,129)
Education	100	-	100
Juvenile diversion	500	-	500
Stop grant	-	-	-
Crisis center	-	-	-
Drug court	-	637	(637)
Transcripts	1,200	500	700
Capital outlay	4,000	1,196	2,804
	<u>62,191</u>	<u>57,808</u>	<u>4,383</u>
Total B			
Total District Court	\$ <u>105,972</u>	\$ <u>105,972</u>	\$ <u>-</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
COUNTY FAIR			
Salary - deputy	\$ 3,620	\$ 6,389	\$ (2,769)
Total A	<u>3,620</u>	<u>6,389</u>	<u>(2,769)</u>
Personnel benefits	1,473	2,338	(865)
Travel	1,150	1,469	(319)
Supplies	800	992	(192)
Utilities	3,100	3,677	(577)
Vehicle	-	40	(40)
Repairs and maintenance	6,000	6,196	(196)
Printing	-	-	-
Postage	250	357	(107)
Miscellaneous	6,500	6,007	493
Advertising	3,000	2,700	300
Awards	8,000	6,675	1,325
Contracts	25,000	21,148	3,852
Ambulance services	-	-	-
Racing expense	-	-	-
Licenses	150	205	(55)
Entertainment	4,500	3,992	508
Capital outlay	<u>8,000</u>	<u>7,985</u>	<u>15</u>
Total B	<u>67,923</u>	<u>63,781</u>	<u>4,142</u>
Total County Fair	<u>\$ 71,543</u>	<u>\$ 70,170</u>	<u>\$ 1,373</u>
HEALTH DISTRICT			
Salary - deputy	\$ 3,042	\$ 3,042	\$ -
Total A	<u>3,042</u>	<u>3,042</u>	<u>-</u>
Personnel benefits	249	241	8
Operating	26,673	26,673	-
Miscellaneous	310	319	(9)
Contracts	-	-	-
Total B	<u>27,232</u>	<u>27,233</u>	<u>(1)</u>
Total Health District	<u>\$ 30,274</u>	<u>\$ 30,275</u>	<u>\$ (1)</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
PARKS AND RECREATION			
Salary	\$ 25,860	\$ 24,534	\$ 1,326
Total A	<u>25,860</u>	<u>24,534</u>	<u>1,326</u>
Personnel benefits	2,109	2,000	109
Oneida Recreation District	1,200	1,200	-
Supplies	1,000	360	640
Utilities	12,800	7,810	4,990
Chemicals	2,500	2,862	(362)
Repairs and maintenance	5,000	7,590	(2,590)
Fireworks	-	-	-
Miscellaneous	4,500	4,477	23
Capital outlay	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total B	<u>31,109</u>	<u>26,299</u>	<u>4,810</u>
Total Parks and Recreation	<u>\$ 56,969</u>	<u>\$ 50,833</u>	<u>\$ 6,136</u>
INDIGENT AND CHARITY			
Travel	\$ 800	\$ 2,550	\$ (1,750)
Utilities	200	-	200
Professional services	18,000	9,564	8,436
Medical	47,000	45,121	1,879
Non-medical expenses	200	-	200
Non-medical burials	3,000	1,400	1,600
Miscellaneous	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Indigent and Charity	<u>\$ 70,200</u>	<u>\$ 58,635</u>	<u>\$ 11,565</u>
TORT			
Personnel benefits	\$ 25,227	\$ 18,240	\$ 6,987
Bonds	-	-	-
Insurance	53,979	52,205	1,774
Miscellaneous	<u>1,812</u>	<u>1,812</u>	<u>-</u>
Total Tort	<u>\$ 81,018</u>	<u>\$ 72,257</u>	<u>\$ 8,761</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
WEEDS			
Salary	\$ 18,200	\$ 19,479	\$ (1,279)
Total A	<u>18,200</u>	<u>19,479</u>	<u>(1,279)</u>
Personnel benefits	8,004	6,507	1,497
Travel	775	-	775
Supplies	100	-	100
Utilities	3,950	3,462	488
Vehicles	5,730	4,022	1,708
Repairs and maintenance	6,476	5,575	901
Dues and memberships	650	480	170
Postage	50	5	45
Miscellaneous	1,739	2,324	(585)
Chemicals	21,000	21,024	(24)
Spraying	-	-	-
Contracts	18,540	18,822	(282)
Capital outlay	<u>-</u>	<u>3,514</u>	<u>(3,514)</u>
Total B	<u>67,014</u>	<u>65,735</u>	<u>1,279</u>
Total Weeds	\$ <u>85,214</u>	\$ <u>85,214</u>	\$ <u>-</u>
SEARCH AND RESCUE			
Miscellaneous	\$ -	\$ -	\$ -
Total Search and Rescue	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
WATERWAYS			
Salary	\$ 2,466	\$ 2,341	\$ 125
Total A	<u>2,466</u>	<u>2,341</u>	<u>125</u>
Personnel benefits	191	191	-
Supplies	200	196	4
Vehicles	700	942	(242)
Repairs and maintenance	1,700	2,360	(660)
Rent	2,500	4,270	(1,770)
Miscellaneous	600	1,000	(400)
Capital Outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total B	<u>10,891</u>	<u>8,959</u>	<u>1,932</u>
Total Waterways	\$ <u>13,357</u>	\$ <u>11,300</u>	\$ <u>2,057</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2009

	<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	\$ -	\$ 7,168	\$ (7,168)
Total Interlock / Monitoring Fund	<u>\$ -</u>	<u>\$ 7,168</u>	<u>\$ (7,168)</u>
911 FUND			
Emergency services	\$ -	\$ 368	\$ (368)
Repairs and maintenance	-	3,292	(3,292)
Miscellaneous	-	29,298	(29,298)
Capital outlay	-	7,179	(7,179)
Total Taylor Grazing Fund	<u>\$ -</u>	<u>\$ 40,137</u>	<u>\$ (40,137)</u>
TAYLOR GRAZING FUND			
Miscellaneous	\$ -	\$ 6,872	\$ (6,872)
Total Taylor Grazing Fund	<u>\$ -</u>	<u>\$ 6,872</u>	<u>\$ (6,872)</u>
TOTAL SPECIAL REVENUE	<u>\$ 3,690,043</u>	<u>\$ 3,251,470</u>	<u>\$ 438,573</u>
TOTAL GOVERNMENTAL FUND TYPES	<u>\$ 4,514,544</u>	<u>\$ 4,075,972</u>	<u>\$ 438,572</u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2009

Total expenditures - budgetary basis	\$ 4,075,972
Increase in accounts payable	60,479
Capital outlay acquired by trade-in	15,500
Capital outlay acquired through long-term debt	643,005
Supplies acquired through grants	72,678
Capital outlays acquired through grants	<u>29,653</u>
Total expenditures - GAAP basis	\$ <u><u>4,897,287</u></u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF CAPITAL LEASE OBLIGATIONS
September 30, 2009

Year	<u>D6 Cat</u> 11.87%		<u>953C Cat Loader</u> 4.95%		<u>Ambulance Building</u> 4.50%		<u>966G Cat Loader</u> 3.70%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$ 16,570	\$ 1,966	\$ 31,368	\$ 4,147	\$ 14,133	\$ 2,720	\$ 130,183	\$ -
2011	-	-	52,406	2,595	14,768	2,085	-	-
2012	-	-	-	-	15,433	1,420	-	-
2013	-	-	-	-	16,125	728	-	-
2014	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-
Totals	\$ 16,570	\$ 1,966	\$ 83,774	\$ 6,742	\$ 60,459	\$ 6,953	\$ 130,183	\$ -

	<u>2 2006 Dodge Dakotas</u> 7.00%		<u>2006 Ford Club Wagon</u> 7.00%		<u>Spillman Software</u> 5.80%		<u>Bucking Chutes</u> 3.97%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$ 20,523	\$ 1,437	\$ 6,146	\$ 430	\$ 23,148	\$ 6,150	\$ 4,860	\$ 447
2011	-	-	-	-	24,553	4,746	5,078	228
2012	-	-	-	-	26,043	3,256	-	-
2013	-	-	-	-	27,623	1,676	-	-
2014	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-
Totals	\$ 20,523	\$ 1,437	\$ 6,146	\$ 430	\$ 101,367	\$ 15,828	\$ 9,938	\$ 675

	<u>140M Motorgrader</u> 4.20%		<u>140M Motograder</u> 4.20%		<u>420E Backhoe</u> 4.30%		<u>Totals</u>	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$ 20,235	\$ 10,307	\$ 20,235	\$ 10,307	\$ 11,418	\$ 3,281	\$ 298,819	\$ 41,192
2011	21,084	9,457	21,084	9,457	11,909	2,790	150,882	31,358
2012	21,969	8,572	21,969	8,572	12,422	2,278	97,836	24,098
2013	22,892	7,650	22,892	7,650	12,956	1,744	102,488	19,448
2014	159,332	6,714	159,332	6,714	13,513	1,187	332,177	14,615
2015	-	-	-	-	14,093	607	14,093	607
Totals	\$ 245,512	\$ 42,700	\$ 245,512	\$ 42,700	\$ 76,311	\$ 11,887	\$ 996,295	\$ 131,318

***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, 2009, which collectively comprise the County's financial statements and have issued our report thereon dated January 11, 2010. 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 2009 - 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 January 11, 2010.

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.


January 11, 2010

