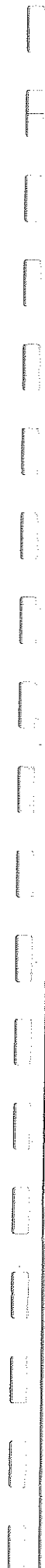


**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITORS' REPORT
For the Year Ended September 30, 2010**



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, 2010, 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, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Oneida County, Idaho, has not presented management discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 14, 2011 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 Bort + Associates PLLC

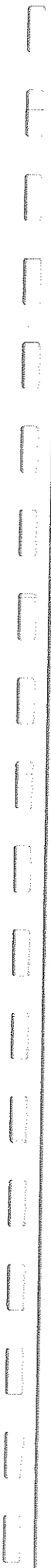
February 14, 2011



ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2010

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ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2010

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FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF NET ASSETS
 September 30, 2010

	GOVERNMENTAL ACTIVITIES	TOTAL	COMPONENT UNIT
ASSETS			
Cash - County Treasurer	\$ 1,539,790	\$ 1,539,790	\$ 148,554
Taxes receivable	80,663	80,663	-
Receivables	64,432	64,432	2,184,702
Internal balances	-	-	-
Due from other governmental agencies	341,554	341,554	-
Inventories	-	-	244,827
Other assets	-	-	42,392
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	65,074
Infrastructure and infrastructure in progress	-	-	-
Buildings	865,293	865,293	2,360,902
Equipment and furniture	2,606,961	2,606,961	1,963,811
Buildings and equipment under capital leases	1,755,851	1,755,851	854,003
Less: accumulated depreciation	(2,773,797)	(2,773,797)	(3,897,865)
Total Capital Assets	2,514,618	2,514,618	1,345,925
Other Assets			
Unamortized service contract	-	-	14,684
TOTAL ASSETS	\$ 4,541,057	\$ 4,541,057	\$ 3,981,084

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

	GOVERNMENTAL ACTIVITIES	TOTAL	COMPONENT UNIT
LIABILITIES			
Accounts payable and accrued expenses	\$ -	\$ -	\$ 1,112,970
Due to other governmental agencies	-	-	-
Deferred revenues	-	-	-
Long-term liabilities			
Due within one year			
Short-term bank note payable	-	-	275,000
Bonds, capital leases and contracts	185,816	185,816	143,207
Accrued interest	41,378	41,378	-
Compensated absences	8,580	8,580	-
Claims and judgments	-	-	-
Due in more than one year			
Bonds, capital leases and contracts	1,150,918	1,150,918	484,957
Accrued interest	-	-	-
Compensated absences	48,623	48,623	444,563
Landfill postclosure costs	417,851	417,851	-
Claims and judgments	-	-	-
TOTAL LIABILITIES	<u>1,853,166</u>	<u>1,853,166</u>	<u>2,460,697</u>
NET ASSETS			
Invested in capital assets, net of related debt	718,655	718,655	717,761
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Unrestricted	<u>1,969,236</u>	<u>1,969,236</u>	<u>802,626</u>
TOTAL NET ASSETS	<u>\$ 2,687,891</u>	<u>\$ 2,687,891</u>	<u>\$ 1,520,387</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2010

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 967,337	\$ 85,629	\$ 7,455	\$ -
Public safety	1,876,436	197,820	395,385	105,500
Public works	1,196,441	270,307	1,052,447	72,397
Health, welfare and sanitation	668,552	414,820	-	-
Culture and recreation	171,146	29,532	12,244	-
Education	-	-	-	-
Conservation/economic development	87,122	1,823	40,884	-
Interest on long-term debt	65,091	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>5,032,125</u>	<u>999,931</u>	<u>1,508,415</u>	<u>177,897</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 5,032,125</u>	<u>\$ 999,931</u>	<u>\$ 1,508,415</u>	<u>\$ 177,897</u>
Component Units				
Oneida County Hospital	\$ 8,397,726	\$ 8,232,487	\$ 37,787	\$ 59,461
TOTAL COMPONENT UNITS	<u>\$ 8,397,726</u>	<u>\$ 8,232,487</u>	<u>\$ 37,787</u>	<u>\$ 59,461</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, 2009

NET ASSETS, SEPTEMBER 30, 2010

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

<u>Primary Government</u>		
<u>Governmental Activities</u>	<u>Total</u>	<u>Component Unit</u>
\$ (874,253)	\$ (874,253)	
(1,177,731)	(1,177,731)	
198,710	198,710	
(253,732)	(253,732)	
(129,370)	(129,370)	
-	-	
(44,415)	(44,415)	
(65,091)	(65,091)	
<u>(2,345,882)</u>	<u>(2,345,882)</u>	
<u>(2,345,882)</u>	<u>(2,345,882)</u>	
		\$ <u>(67,991)</u>
		<u>(67,991)</u>
1,228,609	1,228,609	94
-	-	-
1,497	1,497	-
929,158	929,158	-
-	-	-
1,927	1,927	425
109,696	109,696	79,710
-	-	-
-	-	-
<u>2,270,887</u>	<u>2,270,887</u>	<u>80,229</u>
(74,995)	(74,995)	12,238
<u>2,762,886</u>	<u>2,762,886</u>	<u>1,508,149</u>
\$ <u><u>2,687,891</u></u>	\$ <u><u>2,687,891</u></u>	\$ <u><u>1,520,387</u></u>

ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2010

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
ASSETS				
Cash and cash equivalents	\$ 720,895	\$ 286,822	\$ 87,716	\$ -
Investments	-	-	-	-
Taxes receivable, net	30,989	-	-	31,025
Due from other funds	-	-	-	-
Receivable from other governments	56,763	235,462	-	34,234
Other receivables	-	-	34,705	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	\$ 808,647	\$ 522,284	\$ 122,421	\$ 65,259
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	28,510	-	18,393	28,543
Other payables	-	-	-	-
TOTAL LIABILITIES	28,510	-	18,393	28,543
FUND BALANCES				
Reserved for:				
Inventories	-	-	-	-
Encumbrances	-	-	-	-
Prepaid expenses	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unreserved	780,137	522,284	104,028	36,716
Unreserved, reported in non-major:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Debt service funds	-	-	-	-
Permanent endowment fund	-	-	-	-
TOTAL FUND BALANCES	780,137	522,284	104,028	36,716
TOTAL LIABILITIES AND FUND BALANCES	\$ 808,647	\$ 522,284	\$ 122,421	\$ 65,259

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>
\$ 217,041	\$ 227,316	\$ 1,539,790
-	-	-
-	18,731	80,745
-	-	-
-	15,095	341,554
29,645	-	64,350
-	-	-
-	-	-
<u>\$ 246,686</u>	<u>\$ 261,142</u>	<u>\$ 2,026,439</u>
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	17,233	92,679
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>17,233</u>	<u>92,679</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
246,686	-	1,689,851
-	243,909	243,909
-	-	-
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>246,686</u>	<u>243,909</u>	<u>1,933,760</u>
<u>\$ 246,686</u>	<u>\$ 261,142</u>	<u>\$ 2,026,439</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, 2010

Total fund balance, governmental funds: \$ 1,933,760

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. 2,514,618

Certain other long-term assets are not available to pay current period
 expenditures and therefore are not reported in this fund financial statement, but
 are reported in the governmental activities of the Statement of Net Assets. 92,679

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. (1,853,166)

Net Assets of Governmental Activities in the Statement of Net Assets: \$ 2,687,891

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2010

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
REVENUES				
Property taxes	\$ 469,866	\$ -	\$ -	\$ 470,082
Fees and fines	-	-	-	651
Licenses and permits	18,866	1,525	-	-
Intergovernmental	773,679	1,052,447	105,500	495,366
Charges for services	64,044	265,875	90,309	30,068
Investment earnings	1,719	-	-	-
Miscellaneous	16,302	162,036	10,983	17,644
	<u>1,344,476</u>	<u>1,481,883</u>	<u>206,792</u>	<u>1,013,811</u>
EXPENDITURES				
Current:				
General government	851,749	-	-	-
Public safety	12,728	-	91,070	1,477,621
Public works	-	967,557	-	-
Health, welfare and sanitation	35,793	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	14,132	208,863	-	46,817
Interest and other charges	2,721	15,555	-	2,277
Capital outlay	-	432,635	138,809	71,297
	<u>917,123</u>	<u>1,624,610</u>	<u>229,879</u>	<u>1,598,012</u>
Excess (deficiency) of revenues over expenditures	427,353	(142,727)	(23,087)	(584,201)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	287,240	-	71,297
Other sources	-	-	-	4,556
Other uses	-	-	-	-
Transfers in	-	-	-	506,757
Transfers out	(539,280)	-	-	-
	<u>(539,280)</u>	<u>287,240</u>	<u>-</u>	<u>582,610</u>
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Net change in fund balances	(111,927)	144,513	(23,087)	(1,591)
Fund Balances, Oct. 1, 2009	<u>892,064</u>	<u>377,771</u>	<u>127,115</u>	<u>38,307</u>
FUND BALANCES, SEPT. 30, 2010	<u>\$ 780,137</u>	<u>\$ 522,284</u>	<u>\$ 104,028</u>	<u>\$ 36,716</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>
\$ -	\$ 281,371	\$ 1,221,319
-	593	1,244
-	-	20,391
-	182,749	2,609,741
358,200	162,094	970,590
208	-	1,927
<u>128,420</u>	<u>29,434</u>	<u>364,819</u>
<u>486,828</u>	<u>656,241</u>	<u>5,190,031</u>
-	118,827	970,576
-	137,888	1,719,307
-	68,504	1,036,061
428,211	100,229	564,233
-	161,407	161,407
-	-	-
-	87,122	87,122
196,120	28,009	493,941
13,453	6,597	40,603
<u>475,843</u>	<u>-</u>	<u>1,118,584</u>
<u>1,113,627</u>	<u>708,583</u>	<u>6,191,834</u>
(626,799)	(52,342)	(1,001,803)
475,843	-	834,380
-	-	4,556
-	-	-
-	32,523	539,280
<u>-</u>	<u>-</u>	<u>(539,280)</u>
475,843	32,523	838,936
<u>-</u>	<u>-</u>	<u>-</u>
(150,956)	(19,819)	(162,867)
<u>397,642</u>	<u>263,728</u>	<u>2,096,627</u>
\$ <u><u>246,686</u></u>	\$ <u><u>243,909</u></u>	\$ <u><u>1,933,760</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, 2010

Net change in fund balances - total governmental funds: \$ (162,867)

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 \$1,118,584 exceeded depreciation of \$380,033 in the current period.

738,551

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.

(240,153)

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.

(340,439)

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

2,753

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

(24,488)

Net change in accrued landfill postclosure costs

(87,851)

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.

39,499

Change in net assets of governmental activities:

\$ (74,995)

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, 2010

REVENUES, GAINS AND OTHER SUPPORT

Net patient service revenue	\$ 8,232,487
Other revenue	<u>79,710</u>

TOTAL OPERATING REVENUES	8,312,197
--------------------------	-----------

EXPENSES

Salaries and benefits	4,744,304
Professional fees	1,676,186
Supplies	1,021,183
Insurance	51,920
Utilities	110,847
Repairs and maintenance	205,393
Rent	118,101
Miscellaneous	36,641
Depreciation and amortization	239,602
Travel, dues and education	<u>164,185</u>

TOTAL OPERATING EXPENSES	<u>8,368,362</u>
--------------------------	------------------

INCOME (LOSS) FROM OPERATIONS	<u>(56,165)</u>
-------------------------------	-----------------

OTHER INCOME (EXPENSE)

Investment income	425
Interest	(29,364)
Capital grants	59,461
Contributions	37,787
Loss from sale of assets	-
Property tax	<u>94</u>

68,403

Changes in Net Assets	12,238
-----------------------	--------

Net Assets - July 1, 2009	<u>1,508,149</u>
---------------------------	------------------

NET ASSETS - June 30, 2010	<u><u>\$ 1,520,387</u></u>
----------------------------	----------------------------

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2010

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from and on behalf of patients	\$ 7,335,205
Cash paid to employees	(4,742,384)
Cash paid to suppliers	(2,843,737)
Other cash receipts	<u>79,710</u>
Net cash provided (used) by operating activities	(171,206)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Property taxes	94
Short term bank borrowing	275,000
Noncapital grants and contributions	<u>37,787</u>
Net cash provided (used) by noncapital financing activities	312,881
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(128,235)
Principal paid on long-term capital lease obligation	(122,843)
Interest paid on long-term capital lease obligation	(29,364)
Capital grants and contributions	<u>59,461</u>
Net cash provided (used) by capital and related financing activities	(220,981)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest and dividends on investments	<u>425</u>
Net cash provided (used) by investing activities	<u>425</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	(78,881)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>227,435</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 148,554</u></u>

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

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

Income (loss) from operations	\$ (56,165)
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Amortization of service contract	5,684
Depreciation and amortization	239,602
Provision for bad debts	214,539
Change in assets:	
Patient accounts receivable	(546,244)
Estimated amounts dues from third party payors	(410,343)
Inventory of supplies	7,059
Prepaid expenses	8,269
Other current assets	2,746
Change in liabilities:	
Accounts payable	516,961
Accrued compensation and related liabilities	1,920
Estimated third-party payor settlements payable	(155,234)
Net cash provided by operating activities	\$ <u>(171,206)</u>

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

The Hospital entered into capital lease obligations of \$346,042
for new equipment in 2010.

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF FIDUCIARY NET ASSETS
 September 30, 2010

	PRIVATE PURPOSE TRUST FUNDS	AGENCY FUNDS
ASSETS		
Cash	\$ 164,040	\$ 19
Receivables	4,199	82,139
	<u>168,239</u>	<u>82,158</u>
TOTAL ASSETS		
	<u>168,239</u>	<u>82,158</u>
LIABILITIES		
Accounts payable and accrued expenses	-	-
Payable to the State of Idaho	-	19
Payable to taxing districts	-	82,139
Deferred revenues	-	-
	<u>-</u>	<u>-</u>
TOTAL LIABILITIES		
	<u>-</u>	<u>82,158</u>
NET ASSETS	\$ <u>168,239</u>	\$ <u>-</u>

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

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
September 30, 2010

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	-
Intergovernmental revenues	463,008
Charges in services	656
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	226,549
Transfers from other funds	-
Total additions	<u>690,213</u>
DEDUCTIONS	
Trust operating expenses	650,105
Transfers to other funds	-
Total deductions	<u>650,105</u>
Change in Net Assets	40,108
Net Assets - Oct. 1, 2009	<u>128,131</u>
Net Assets - Sept. 30, 2010	<u>\$ 168,239</u>

NOTES TO THE FINANCIAL STATEMENTS

ONEIDA COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2010

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ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2010

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, 2010.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2010

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, 2010

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, 2010

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, 2010

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, 2010 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 straight-line 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, 2010

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, 2010, unrecorded fund liabilities included approximately \$57,203 of total leave time accumulations and are considered normal to the County operation.

Vacation and compensatory leave are recorded as 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, 2010

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, 2010. During 2010, 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, 2010

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, 2010, totaled \$1,703,846, of which \$1,703,846 represented demand deposits. Of the total deposits, \$1,539,790 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 \$1,703,846 and the bank balance was \$2,096,131. Of this amount, \$255,029 was covered by FDIC insurance.

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2010 was as follows:

	Balance 10-01-2009	Additions	Deletions	Balance 09-30-2010
<u>Governmental Activities</u>				
Capital assets, not being depreciated				
Land	\$ 60,310	\$ -	\$ -	\$ 60,310
Total capital assets, not being depreciated	60,310	-	-	60,310
Capital assets, being depreciated				
Buildings and improvements	865,293	-	-	865,293
Machinery and equipment	2,074,856	532,105	-	2,606,961
Buildings and improvements – leased	135,996	-	-	135,996
Machinery and equipment – leased	1,472,723	834,380	(687,248)	1,619,855
Total capital assets, being depreciated	4,548,868	1,366,485	(687,248)	5,228,105
Less accumulated depreciation for				
Buildings and improvements	(394,417)	(17,825)	-	(412,242)
Machinery and equipment	(2,198,541)	(362,208)	199,194	(2,361,555)
Total accumulated depreciation	(2,592,958)	(380,033)	199,194	(2,773,797)
Total capital assets, being depreciated, net	1,955,910	986,452	(488,054)	2,454,308
Governmental activity, capital assets, net	\$ 2,016,220	\$ 986,452	\$ (488,054)	\$ 2,514,618

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2010

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	156,909
Public works	160,600
Health, welfare and sanitation	50,984
Culture and recreation	9,739
Conservation and economic development	-

Total governmental activities	<u>\$ 380,033</u>
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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, 2010, the required contribution rate as a percentage of covered payroll for members was 6.23% for general members and 7.69% (7.65% + .04% effective March 1, 2010) 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 \$180,073, \$158,401, and \$152,591 for the three years ended September 30, 2010, 2009, and 2008 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, 2010

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, 2010, the following changes occurred in long-term debt:

	Balance 10-01-2009	Additions	Reductions	Balance 09-30-2010	Amounts due within one year
Governmental activities					
Compensated absences	\$ 96,702	\$ -	\$ (39,499)	\$ 57,203	\$ 8,580
Accrued interest	16,890	41,378	(16,890)	41,378	41,378
Capital leases	996,295	834,380	(493,941)	1,336,734	185,816
Landfill closure costs	330,000	87,851	-	417,851	-
Total governmental activities	\$ 1,439,887	\$ 963,609	\$ (550,330)	\$ 1,853,166	\$ 235,774

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2010, are as follows:

Year	<u>Governmental Activities</u>	
	<u>Capital Leases</u>	
	Principal	Interest
2011	\$ 185,814	\$ 61,886
2012	201,780	51,326
2013	211,782	41,326
2014	426,976	30,838
2015	310,382	12,633
	<u>\$ 1,336,734</u>	<u>\$ 198,009</u>

Interest rates on capital leases vary between 3.75% and 8.84%.

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, 2010

7. CLOSURE AND POSTCLOSURE CARE COSTS

Idaho IDAPA 16, Title 01, Chapter 6 and federal regulations require the Oneida County solid waste landfills to place a final cover on its solid waste landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste. The total estimated cost of the landfill closure is minimal and postclosure care on the old landfill, which closed in 2009, is estimated to be \$11,000 per year for 30 years for a total of \$330,000. The new landfill opened in November of 2009. Maximum closure and post-closure on the new landfill is based on a maximum of two acres being open at a time with capping incrementally as they go. Total estimated closing and post-closing costs on the current landfill is estimated at \$87,851. Combined closure and post-closure costs total \$417,851 based on what it would cost to perform all closure and postclosure care of the current landfill site in 2010 dollars. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The current landfill is 160 acres started accepting waste on 42 of the 160 acres.

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, 2010.

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, 2010

13. DEFICITS AND INTERFUND TRANSACTIONS

There were no fund deficits reportable by the County.

There were no interfund account balances at September 30, 2010.

14. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2010, consisted of the following:

<u>Transfer from:</u>	<u>General</u>
<u>Transfer to:</u>	
District Court	\$ 32,366
Justice	506,757
Waterways	<u>157</u>
Total	<u>\$ 539,280</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. Subsequent events were considered through the report date of February 14, 2011.

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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, 2010

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ 463,571	\$ 463,571	\$ 472,708
Fees and fines	-	-	-
Licenses and permits	13,060	13,060	18,866
Intergovernmental	575,047	575,047	778,858
Charges for services	31,896	31,896	64,044
Investment earnings	2,194	2,194	1,719
Miscellaneous	4,560	4,560	16,302
	<u>1,090,328</u>	<u>1,090,328</u>	<u>1,352,497</u>
EXPENDITURES			
Current:			
General government			
Public safety	832,455	878,153	861,583
Public works	18,180	18,180	12,728
Health, welfare and sanitation	-	-	-
Culture and recreation	36,293	36,293	35,793
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	30,554	30,554	27,111
	<u>917,482</u>	<u>963,180</u>	<u>937,215</u>
Excess (deficiency) of revenues over expenditures	172,846	127,148	415,282
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(539,280)
	<u>-</u>	<u>-</u>	<u>(539,280)</u>
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>(539,280)</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	172,846	127,148	(123,998)
Fund Balances, Oct. 1, 2009	875,882	875,882	875,882
FUND BALANCES, SEPT. 30, 2010	<u>\$ 1,048,728</u>	<u>\$ 1,003,030</u>	<u>\$ 751,884</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	(2,842)	\$	469,866
	-		-
	-		18,866
	(5,179)		773,679
	-		64,044
	-		1,719
	-		16,302
	<u>(8,021)</u>		<u>1,344,476</u>
	(9,834)		851,749
	-		12,728
	-		-
	-		35,793
	-		-
	-		-
	14,132		14,132
	2,721		2,721
	<u>(27,111)</u>		<u>-</u>
	<u>(20,092)</u>		<u>917,123</u>
	12,071		427,353
	-		-
	-		-
	-		-
	<u>-</u>		<u>(539,280)</u>
	<u>-</u>		<u>(539,280)</u>
	<u>-</u>		<u>-</u>
	12,071		(111,927)
	16,182		892,064
\$	<u>28,253</u>	\$	<u>780,137</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the Year Ended September 30, 2010

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	2,236	2,236	1,525
Intergovernmental	1,129,400	1,129,400	1,043,294
Charges for services	31,878	31,878	265,875
Investment earnings	-	-	-
Miscellaneous	38,532	38,532	11,853
	<u>1,202,046</u>	<u>1,202,046</u>	<u>1,322,547</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	1,132,989	1,132,989	1,033,265
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	139,057	139,057	219,630
	<u>1,272,046</u>	<u>1,272,046</u>	<u>1,252,895</u>
Excess (deficiency) of revenues over expenditures	(70,000)	(70,000)	69,652
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	(70,000)	(70,000)	69,652
Fund Balances, Oct. 1, 2009	<u>217,170</u>	<u>217,170</u>	<u>217,170</u>
FUND BALANCES, SEPT. 30, 2010	<u>\$ 147,170</u>	<u>\$ 147,170</u>	<u>\$ 286,822</u>

GAAP DIFFERENCES	GAAP BASIS
\$ -	\$ -
-	-
-	1,525
9,153	1,052,447
-	265,875
-	-
150,183	162,036
159,336	1,481,883
-	-
-	-
(65,708)	967,557
-	-
-	-
-	-
208,863	208,863
15,555	15,555
213,005	432,635
371,715	1,624,610
(212,379)	(142,727)
287,240	287,240
-	-
-	-
-	-
287,240	287,240
-	-
74,861	144,513
160,601	377,771
\$ 235,462	\$ 522,284

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

For the Year Ended September 30, 2010

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	89,420	89,420	75,858
Investment earnings	-	-	-
Miscellaneous	580	580	10,983
	<u>90,000</u>	<u>90,000</u>	<u>86,841</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	95,702	95,702	83,330
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	39,000	39,000	41,049
	<u>134,702</u>	<u>134,702</u>	<u>124,379</u>
Excess (deficiency) of revenues over expenditures	(44,702)	(44,702)	(37,538)
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	(44,702)	(44,702)	(37,538)
Fund Balances, Oct. 1, 2009	<u>125,254</u>	<u>125,254</u>	<u>125,254</u>
FUND BALANCES, SEPT. 30, 2010	<u>\$ 80,552</u>	<u>\$ 80,552</u>	<u>\$ 87,716</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		-
	-		-
	105,500		105,500
	14,451		90,309
	-		-
	-		10,983
	<u>119,951</u>		<u>206,792</u>
	-		-
	7,740		91,070
	-		-
	-		-
	-		-
	-		-
	-		-
	97,760		138,809
	<u>105,500</u>		<u>229,879</u>
	14,451		(23,087)
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	14,451		(23,087)
	1,861		127,115
\$	<u>16,312</u>	\$	<u>104,028</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the Year Ended September 30, 2010

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 463,571	\$ 463,571	\$ 472,708
Fees and fines	-	-	651
Licenses and permits	-	-	-
Intergovernmental	545,157	545,157	492,838
Charges for services	50,744	50,744	30,068
Investment earnings	-	-	-
Miscellaneous	22,809	22,809	17,644
	<u>1,082,281</u>	<u>1,082,281</u>	<u>1,013,909</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	1,471,753	1,471,753	1,443,115
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	137,338	137,338	82,504
	<u>1,609,091</u>	<u>1,609,091</u>	<u>1,525,619</u>
Excess (deficiency) of revenues over expenditures	(526,810)	(526,810)	(511,710)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	506,757
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>506,757</u>
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>506,757</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
Net change in fund balances	(526,810)	(526,810)	(4,953)
Fund Balances, Oct. 1, 2009	35,978	35,978	35,978
FUND BALANCES, SEPT. 30, 2010	<u><u>\$ (490,832)</u></u>	<u><u>\$ (490,832)</u></u>	<u><u>\$ 31,025</u></u>

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	(2,626)	\$	470,082
	-		651
	-		-
	2,528		495,366
	-		30,068
	-		-
	-		17,644
	<u>(98)</u>		<u>1,013,811</u>
	-		-
	34,506		1,477,621
	-		-
	-		-
	-		-
	-		-
	46,817		46,817
	2,277		2,277
	<u>(11,207)</u>		<u>71,297</u>
	72,393		1,598,012
	(72,491)		(584,201)
	71,297		71,297
	4,556		4,556
	-		506,757
	-		-
	<u>75,853</u>		<u>582,610</u>
	-		-
	3,362		(1,591)
	<u>2,329</u>		<u>38,307</u>
\$	<u>5,691</u>	\$	<u>36,716</u>

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

For the Year Ended September 30, 2010

	BUDGETED AMOUNTS		BUDGETARY BASIS
	ORIGINAL	FINAL	
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	308,536	308,536	358,200
Investment earnings	-	-	208
Miscellaneous	3,608	3,608	40,666
	<u>312,144</u>	<u>312,144</u>	<u>399,074</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	292,144	292,144	219,077
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	320,000	320,000	334,343
	<u>612,144</u>	<u>612,144</u>	<u>553,420</u>
Excess (deficiency) of revenues over expenditures	(300,000)	(300,000)	(154,346)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(300,000)	(300,000)	(154,346)
Fund Balances, Oct. 1, 2009	401,032	401,032	401,032
FUND BALANCES, SEPT. 30, 2010	<u>\$ 101,032</u>	<u>\$ 101,032</u>	<u>\$ 246,686</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		-
	-		-
	-		358,200
	-		208
	87,754		128,420
	<u>87,754</u>		<u>486,828</u>
	-		-
	-		-
	-		-
	209,134		428,211
	-		-
	-		-
	196,120		196,120
	13,453		13,453
	141,500		475,843
	<u>560,207</u>		<u>1,113,627</u>
	(472,453)		(626,799)
	475,843		475,843
	-		-
	-		-
	-		-
	<u>475,843</u>		<u>475,843</u>
	-		-
	3,390		(150,956)
	<u>(3,390)</u>		<u>397,642</u>
\$	<u>-</u>	\$	<u>246,686</u>

SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2010

	<u>AIRPORT</u>	<u>VETERAN MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
ASSETS				
Cash - County Treasurer	\$ 30,594	\$ 774	\$ -	\$ 5,404
Accounts receivable	-	-	-	-
Taxes receivable	1,052	175	-	2,762
Other receivables	824	98	2,808	1,330
	<u>\$ 32,470</u>	<u>\$ 1,047</u>	<u>\$ 2,808</u>	<u>\$ 9,496</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
Deferred revenue	968	161	-	2,541
	<u>968</u>	<u>161</u>	<u>-</u>	<u>2,541</u>
FUND BALANCES				
Reserved fund balances	-	-	-	-
Unreserved fund balances	31,502	886	2,808	6,955
	<u>31,502</u>	<u>886</u>	<u>2,808</u>	<u>6,955</u>
	<u>\$ 32,470</u>	<u>\$ 1,047</u>	<u>\$ 2,808</u>	<u>\$ 9,496</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2010

	<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>
ASSETS				
Cash - County Treasurer	\$ 9,189	\$ 29,283	\$ 15,988	\$ 6,774
Accounts receivable	-	-	-	-
Taxes receivable	1,747	1,484	2,536	1,729
Other receivables	855	394	3,682	3,713
	<u>\$ 11,791</u>	<u>\$ 31,161</u>	<u>\$ 22,206</u>	<u>\$ 12,216</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
Deferred revenue	1,607	1,365	2,333	1,591
	<u>1,607</u>	<u>1,365</u>	<u>2,333</u>	<u>1,591</u>
FUND BALANCES				
Reserved fund balances	-	-	-	-
Unreserved fund balances	10,184	29,796	19,873	10,625
	<u>10,184</u>	<u>29,796</u>	<u>19,873</u>	<u>10,625</u>
	<u>\$ 11,791</u>	<u>\$ 31,161</u>	<u>\$ 22,206</u>	<u>\$ 12,216</u>

		ONEIDA COUNTY					
		SEARCH &			COURT	INTERLOCK/	
		RESCUE		WATERWAYS	FACILITY	MONITORING	
	TORT	WEEDS			FUND	FUND	
\$	41,194	\$ 29,307	\$ -	\$ -	\$ 16,785	\$ 8,940	
	-	-	-	-	-	-	
	2,940	4,306	-	-	-	-	
	1,334	57	-	-	-	-	
	<u>45,468</u>	<u>33,670</u>	<u>-</u>	<u>-</u>	<u>16,785</u>	<u>8,940</u>	
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
	2,705	3,962	-	-	-	-	
	<u>2,705</u>	<u>3,962</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	-	-	-	-	-	-	
	42,763	29,708	-	-	16,785	8,940	
	<u>42,763</u>	<u>29,708</u>	<u>-</u>	<u>-</u>	<u>16,785</u>	<u>8,940</u>	
\$	<u>45,468</u>	<u>33,670</u>	<u>-</u>	<u>-</u>	<u>16,785</u>	<u>8,940</u>	

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2010

	911 FUND	TAYLOR GRAZING FUND	TOTALS
ASSETS			
Cash - County Treasurer	\$ 32,987	\$ 97	\$ 227,316
Accounts receivable	-	-	-
Taxes receivable	-	-	18,731
Other receivables	-	-	15,095
	<u>\$ 32,987</u>	<u>\$ 97</u>	<u>\$ 261,142</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Warrants payable	\$ -	\$ -	\$ -
Deferred revenue	-	-	17,233
	<u>-</u>	<u>-</u>	<u>17,233</u>
FUND BALANCES			
Reserved fund balances	-	-	-
Unreserved fund balances	32,987	97	243,909
	<u>32,987</u>	<u>97</u>	<u>243,909</u>
	<u>\$ 32,987</u>	<u>\$ 97</u>	<u>\$ 261,142</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, 2010

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
REVENUES				
Taxes	\$ 19,927	\$ 2,987	\$ -	\$ 46,427
Licenses and permits	-	-	-	-
Intergovernmental revenues	75,906	496	2,808	7,638
Charges for services	2,433	-	76,268	-
Fines and forfeitures	-	-	593	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	1,075	2,100
	<u>98,266</u>	<u>3,483</u>	<u>80,744</u>	<u>56,165</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	119,313	-
Health, welfare and sanitation	-	-	-	-
Public works	68,504	-	-	-
Culture and recreation	-	3,000	-	64,231
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	4,860
Interest and fiscal charges	-	-	-	447
Capital outlay	-	-	-	-
	<u>68,504</u>	<u>3,000</u>	<u>119,313</u>	<u>69,538</u>
Excess (deficiency) of revenues over expenditures	29,762	483	(38,569)	(13,373)
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	32,366	-
Statutory transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	29,762	483	(6,203)	(13,373)
Fund Balances, Oct. 1, 2009	<u>1,740</u>	<u>403</u>	<u>9,011</u>	<u>20,328</u>
FUND BALANCES, Sept. 30, 2010	<u>\$ 31,502</u>	<u>\$ 886</u>	<u>\$ 2,808</u>	<u>\$ 6,955</u>

<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>	<u>TORT</u>	<u>WEEDS</u>
\$ 24,898	\$ 23,391	\$ 31,753	\$ 22,342	\$ 40,100	\$ 69,546
-	-	-	-	-	-
4,298	11,676	7,693	15,913	6,606	41,114
-	25,432	-	-	-	1,823
-	-	-	-	-	-
-	-	-	-	-	-
-	4,089	5,471	6,516	-	-
<u>29,196</u>	<u>64,588</u>	<u>44,917</u>	<u>44,771</u>	<u>46,706</u>	<u>112,483</u>
-	-	-	38,164	73,523	-
-	-	-	-	-	-
30,354	-	69,875	-	-	-
-	-	-	-	-	-
-	59,467	-	-	-	-
-	-	-	-	-	87,122
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>30,354</u>	<u>59,467</u>	<u>69,875</u>	<u>38,164</u>	<u>73,523</u>	<u>87,122</u>
(1,158)	5,121	(24,958)	6,607	(26,817)	25,361
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(1,158)</u>	<u>5,121</u>	<u>(24,958)</u>	<u>6,607</u>	<u>(26,817)</u>	<u>25,361</u>
<u>11,342</u>	<u>24,675</u>	<u>44,831</u>	<u>4,018</u>	<u>69,580</u>	<u>4,347</u>
<u>\$ 10,184</u>	<u>\$ 29,796</u>	<u>\$ 19,873</u>	<u>\$ 10,625</u>	<u>\$ 42,763</u>	<u>\$ 29,708</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, 2010

	ONEIDA COUNTY		COURT	INTERLOCK/
	SEARCH &	WATERWAYS	FACILITY	MONITORING
REVENUES	RESCUE		FUND	FUND
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	8,601	-	-
Charges for services	-	2,500	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	1,630	1,462
	-	11,101	1,630	1,462
EXPENDITURES				
General government	-	-	-	50
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	34,709	-	-
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	-	34,709	-	50
Excess (deficiency) of revenues over expenditures	-	(23,608)	1,630	1,412
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	157	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	-	(23,451)	1,630	1,412
Fund Balances, Oct. 1, 2009	-	23,451	15,155	7,528
FUND BALANCES, Sept. 30, 2010	\$ -	\$ -	\$ 16,785	\$ 8,940

911 FUND	TAYLOR GRAZING FUND	TOTALS
\$ -	\$ -	\$ 281,371
-	-	-
-	-	182,749
53,638	-	162,094
-	-	593
-	-	-
1	7,090	29,434
53,639	7,090	656,241
-	7,090	118,827
18,575	-	137,888
-	-	100,229
-	-	68,504
-	-	161,407
-	-	87,122
-	-	-
-	-	-
23,149	-	28,009
6,150	-	6,597
-	-	-
47,874	7,090	708,583
5,765	-	(52,342)
-	-	-
-	-	-
-	-	32,523
-	-	-
5,765	-	(19,819)
27,222	97	263,728
\$ 32,987	\$ 97	\$ 243,909

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2010

	AUDITORS TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTER TRUST	DRUG COURT TRUST
ASSETS				
Cash - County Treasurer	\$ 57,355	\$ 36,261	\$ 41,352	\$ 14,942
Receivables	-	-	4,199	-
	<u>\$ 57,355</u>	<u>\$ 36,261</u>	<u>\$ 45,551</u>	<u>\$ 14,942</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Unreserved fund balances	57,355	36,261	45,551	14,942
	<u>\$ 57,355</u>	<u>\$ 36,261</u>	<u>\$ 45,551</u>	<u>\$ 14,942</u>

<u>DIVERSION FEES TRUST</u>	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$ 30	\$ -	\$ 14,100	\$ 164,040
-	-	-	4,199
<u>30</u>	<u>-</u>	<u>14,100</u>	<u>168,239</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
<u>30</u>	<u>-</u>	<u>14,100</u>	<u>168,239</u>
\$ <u>30</u>	\$ <u>-</u>	\$ <u>14,100</u>	\$ <u>168,239</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, 2010

	AUDITOR TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTR TRUST	DRUG COURT TRUST
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	326,434	59,000	77,574	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	140,894	33,662	18,553	33,440
	<u>467,328</u>	<u>92,662</u>	<u>96,127</u>	<u>33,440</u>
EXPENDITURES				
General government	462,831	-	-	-
Public safety	-	-	-	24,632
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	-	66,680	95,211	-
	<u>462,831</u>	<u>66,680</u>	<u>95,211</u>	<u>24,632</u>
Excess (deficiency) of revenues over expenditures	4,497	25,982	916	8,808
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	4,497	25,982	916	8,808
Fund Balances, Oct. 1, 2009	52,858	10,279	44,635	6,134
FUND BALANCES, Sept. 30, 2010	<u>\$ 57,355</u>	<u>\$ 36,261</u>	<u>\$ 45,551</u>	<u>\$ 14,942</u>

<u>DIVERSION FEES TRUST</u>	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	463,008
100	-	556	656
-	-	-	-
-	-	-	-
-	-	-	226,549
<u>100</u>	<u>-</u>	<u>556</u>	<u>690,213</u>
-	-	-	462,831
-	-	629	25,261
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
122	-	-	162,013
<u>122</u>	<u>-</u>	<u>629</u>	<u>650,105</u>
(22)	-	(73)	40,108
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(22)	-	(73)	40,108
<u>52</u>	<u>-</u>	<u>14,173</u>	<u>128,131</u>
\$ <u>30</u>	\$ <u>-</u>	\$ <u>14,100</u>	\$ <u>168,239</u>

OTHER SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
<i>Clerk/Auditor/Recorder</i>			
Salary - part-time	\$ 43,060	\$ 44,878	\$ (1,818)
Salary - officer	40,610	40,610	-
Salary - deputies	23,455	24,442	(987)
Total A	107,125	109,930	(2,805)
Personnel benefits	-	-	-
Travel	1,500	1,720	(220)
Supplies	5,000	3,005	1,995
Utilities	-	-	-
Repairs and maintenance	400	-	400
Dues and memberships	276	275	1
Postage	1,000	143	857
Miscellaneous	100	73	27
Capital outlay	1,500	1,267	233
Total B	9,776	6,483	3,293
Department Totals	116,901	116,413	488
<i>Assessor</i>			
Salary - officers	39,770	39,770	-
Salary - deputies	62,476	62,476	-
Salary - motor vehicles	10,180	9,450	730
Salary - employee	33,373	33,373	-
Total A	145,799	145,069	730
Travel	5,100	3,578	1,522
Supplies	2,500	1,732	768
Vehicles	-	-	-
Utilities	1,000	840	160
Repairs and maintenance	2,000	1,996	4
Dues and memberships	700	205	495
Postage	2,800	2,659	141
Miscellaneous	200	151	49
Invasive species	-	248	(248)
Capital outlay	1,000	-	1,000
Total B	15,300	11,409	3,891
Department Totals	\$ 161,099	\$ 156,478	\$ 4,621

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Treasurer/Tax Collector</i>			
Salary - deputies	\$ 33,373	\$ 33,373	\$ -
Salary - officers	39,769	39,770	(1)
Salary - part-time	-	-	-
Total A	73,142	73,143	(1)
Travel	1,650	1,368	282
Supplies	1,200	827	373
Tax deeding and title search	3,000	1,751	1,249
Miscellaneous	100	-	100
Utilities	-	-	-
Repairs and maintenance	100	-	100
Postage	2,000	1,792	208
Dues and memberships	125	125	-
Training	200	100	100
Advertising	280	275	5
Capital outlay	500	972	(472)
Total B	9,155	7,210	1,945
Department Totals	82,297	80,353	1,944
<i>Commissioners</i>			
Salary - officers	38,352	38,352	-
Total A	38,352	38,352	-
Travel	11,000	7,935	3,065
Supplies	-	-	-
Utilities	-	-	-
Dues and memberships	400	150	250
Miscellaneous	200	-	200
Capital outlay	-	-	-
Total B	11,600	8,085	3,515
Department Totals	\$ 49,952	\$ 46,437	\$ 3,515

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2010

	<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	1,127	1,127	-
Travel	100	150	(50)
Jury and witnesses	50	-	50
Total B	150	150	-
Department Totals	1,277	1,277	-
<i>Annex Building and Grounds</i>			
Salary - deputies	4,018	4,018	-
Total A	4,018	4,018	-
Supplies	400	352	48
Utilities	6,000	5,776	224
Professional services	-	-	-
Repairs and maintenance	3,647	4,035	(388)
Rent	-	-	-
Contracts	2,000	1,883	117
Total B	12,047	12,046	1
Department Totals	16,065	16,064	1
<i>Buildings and Grounds</i>			
Salary - full-time	-	-	-
Salary - custodian	22,396	22,396	-
Salary - employees	640	-	640
Total A	23,036	22,396	640
Supplies	2,500	2,891	(391)
Utilities	29,700	29,582	118
Professional services	-	-	-
Repairs and maintenance	45,289	45,289	-
Miscellaneous	4,500	3,680	820
Capital outlay	-	-	-
Total B	81,989	81,442	547
Department Totals	\$ 105,025	\$ 103,838	\$ 1,187

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Emergency Management</i>			
Salary - director	\$ 6,180	\$ 6,180	\$ -
Total A	6,180	6,180	-
Travel	2,000	2,052	(52)
Repairs and maintenance	10,000	4,496	5,504
Communication equipment	2,700	-	2,700
CERT grant	-	-	-
Total B	14,700	6,548	8,152
Department Totals	20,880	12,728	8,152
<i>Roll Clerk-Data Processing</i>			
Travel	-	-	-
Supplies	2,000	945	1,055
Repairs and maintenance	2,926	2,926	-
Contracts	40,421	40,342	79
Capital outlay	5,500	5,136	364
Department Totals	50,847	49,349	1,498
<i>County Agent</i>			
Salary - full-time	24,847	24,847	-
Salary - part-time	560	368	192
Salary - 4H coordinator	7,209	7,209	-
Salary - home economist	-	-	-
Total A	32,616	32,424	192
Travel	900	2,092	(1,192)
Supplies	2,080	2,086	(6)
Utilities	3,800	3,842	(42)
Vehicles	1,360	734	626
Repairs and maintenance	1,000	1,275	(275)
Dues	125	115	10
Postage	180	88	92
Photography and printing	2,900	3,121	(221)
Miscellaneous	400	1,188	(788)
Contracts	1,500	-	1,500
Predatory animal control	1,500	1,500	-
Capital outlay	500	1,000	(500)
Total B	16,245	17,041	(796)
Department Totals	\$ 48,861	\$ 49,465	\$ (604)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Elections</i>			
Salary	\$ -	\$ 480	\$ (480)
Total A	-	480	(480)
Advertising	2,000	1,442	558
Travel	200	209	(9)
Supplies	2,500	1,693	807
Professional services	2,500	1,993	507
Repairs and maintenance	2,700	880	1,820
Postage	640	639	1
Photography and printing	14,871	14,871	-
Miscellaneous	713	232	481
Capital outlay	-	-	-
Total B	26,124	21,959	4,165
Department Totals	26,124	22,439	3,685
<i>County General</i>			
Salary - officers	-	-	-
Salary - building inspector	-	-	-
Total A	-	-	-
Personnel benefits	184,873	183,283	1,590
Travel	1,700	1,700	-
Supplies	-	-	-
Advertising	4,600	3,647	953
SEICOG	355	354	1
Professional services	11,000	10,500	500
Senior citizens	5,500	5,500	-
Veterans expense	500	-	500
Dues	5,100	5,014	86
Water resources	-	-	-
Oneida Recreation District	-	-	-
Chamber of Commerce	-	-	-
Miscellaneous	29,170	31,528	(2,358)
College tuition	12,700	12,700	-
Signs	1,500	1,295	205
Contracts	10,000	10,000	-
Capital outlay	16,854	16,853	1
Total B	283,852	282,374	1,478
Department Totals	283,852	282,374	1,478
TOTAL CURRENT EXPENSE	\$ 963,180	\$ 937,215	\$ 25,965

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD AND BRIDGE			
Salary - supervisors	\$ 28,009	\$ 31,660	\$ (3,651)
Salary - full-time	265,208	283,635	(18,427)
Salary - part-time	15,450	14,751	699
Total A	308,667	330,046	(21,379)
Personnel benefits	141,922	147,907	(5,985)
Vehicles	136,000	98,772	37,228
Supplies	19,500	20,179	(679)
Utilities	17,900	15,912	1,988
Professional services	2,000	2,000	-
Repairs and maintenance	60,000	56,653	3,347
Rent	2,000	2,950	(950)
Freight	18,000	23,153	(5,153)
Chemicals	8,000	7,690	310
Crushed rock and gravel	70,000	24,571	45,429
Road oil and concrete	200,000	235,586	(35,586)
Signs	5,000	2,259	2,741
Culverts and cattle guards	8,000	4,298	3,702
Dust guard	60,000	48,876	11,124
Projects	50,000	-	50,000
Miscellaneous	26,000	12,413	13,587
Capital outlay	139,057	219,630	(80,573)
Total B	963,379	922,849	40,530
Total Road and Bridge	\$ 1,272,046	\$ 1,252,895	\$ 19,151

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
<i>Salary</i>			
General deputies	\$ -	\$ -	\$ -
Clerk deputies	64,804	71,493	(6,689)
Clerk officers	-	-	-
Chief deputy	-	-	-
Sheriff deputies	44,132	32,196	11,936
Sheriff secretary	20,895	20,895	-
Sheriff	53,197	53,197	-
Resource officer	40,997	46,967	(5,970)
Detective	32,138	31,544	594
Patrol officers	192,138	201,900	(9,762)
Dispatcher	132,941	130,834	2,107
Prosecuting attorney officer	60,478	60,478	-
Prosecuting attorney secretary	27,305	27,405	(100)
Juvenile detention deputies	50,174	33,080	17,094
Juvenile detention secretaries	2,800	26,902	(24,102)
Jail deputies	3,000	5,945	(2,945)
Jailer	8,000	1,612	6,388
Byrne grant overtime	110,000	90,386	19,614
Total A	842,999	834,834	8,165
<i>Sheriff</i>			
Travel	6,992	1,683	5,309
Supplies	4,725	4,666	59
Utilities	7,600	9,074	(1,474)
Vehicles	24,400	28,477	(4,077)
Repairs and maintenance	6,500	6,837	(337)
Rental expense	5,625	5,625	-
Training	4,500	2,132	2,368
Byrne grant	20,000	7,487	12,513
Dues and memberships	300	610	(310)
Photography and printing	600	555	45
Postage	750	675	75
Uniforms	11,750	9,643	2,107
Miscellaneous	7,800	5,292	2,508
Drug enforcement	1,000	1,000	-
Weapons and ammunition	3,500	3,879	(379)
Contracts	4,200	3,392	808
Capital outlay	111,554	61,625	49,929
Total B Sheriff	\$ 221,796	\$ 152,652	\$ 69,144

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
<i>Prosecuting Attorney</i>			
Travel	\$ 2,000	\$ 1,458	\$ 542
Supplies	5,300	3,547	1,753
Utilities	3,000	3,778	(778)
Professional service	300	-	300
Repairs and maintenance	100	228	(128)
Rental expense	-	-	-
Dues and memberships	1,200	1,110	90
Photography and printing	200	-	200
Postage	400	383	17
Contracts	-	-	-
Total B Prosecuting Attorney	12,500	10,504	1,996
<i>General</i>			
Personnel benefits	274,461	269,939	4,522
Total B General	274,461	269,939	4,522
<i>Public Defender</i>			
Miscellaneous	-	112	(112)
Contracts	30,000	30,000	-
Total B Public Defender	30,000	30,112	(112)
<i>Juvenile Detention</i>			
Miscellaneous	11,300	5,551	5,749
Block grant	10,485	11,284	(799)
Cigarettes and tobacco	14,216	9,250	4,966
Miscellaneous programs	2,000	40	1,960
Capital outlay	25,784	20,879	4,905
Total B Juvenile Detention	63,785	47,004	16,781
<i>Jail</i>			
Travel	5,000	7,536	(2,536)
Repairs and maintenance	300	29	271
Prisoner board	155,000	170,910	(15,910)
Clothing	250	-	250
Jail inspector	2,000	2,050	(50)
Jail food	1,000	49	951
Medical	-	-	-
Capital outlay	-	-	-
Total B Jail	163,550	180,574	(17,024)
Total B	766,092	690,785	75,307
Total Justice Fund	\$ 1,609,091	\$ 1,525,619	\$ 83,472

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVALUATION			
Travel	\$ 350	\$ 54	\$ 296
Supplies	1,000	624	376
Miscellaneous	500	-	500
Contracts	34,000	30,970	3,030
Capital outlay	7,600	6,516	1,084
Total Revaluation	<u>\$ 43,450</u>	<u>\$ 38,164</u>	<u>\$ 5,286</u>
SOLID WASTE			
Salary - officers	\$ 47,953	\$ 51,247	\$ (3,294)
Salary - full-time	33,949	36,231	(2,282)
Salary - part-time	17,506	20,397	(2,891)
Total A	<u>99,408</u>	<u>107,875</u>	<u>(8,467)</u>
Personnel benefits	35,736	39,532	(3,796)
Vehicles	35,000	23,293	11,707
Supplies	1,000	451	549
Training	1,000	-	1,000
Repairs and maintenance	22,000	11,136	10,864
Miscellaneous	6,000	6,037	(37)
Contracts	92,000	30,753	61,247
Capital outlay	320,000	334,343	(14,343)
Total B	<u>512,736</u>	<u>445,545</u>	<u>67,191</u>
Total District Court	<u>\$ 612,144</u>	<u>\$ 553,420</u>	<u>\$ 58,724</u>
AIRPORT			
Supplies	\$ 250	\$ 41	\$ 209
Utilities	3,000	2,999	1
Insurance	25	25	-
Repairs and maintenance	12,000	4,193	7,807
Miscellaneous	53,226	61,246	(8,020)
Capital outlay	-	-	-
Total Airport	<u>\$ 68,501</u>	<u>\$ 68,504</u>	<u>\$ (3)</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AMBULANCE			
Salary	\$ 28,000	\$ 27,773	\$ 227
Total A	28,000	27,773	227
Personnel benefits	2,402	2,305	97
Vehicles	6,100	3,259	2,841
Travel	2,000	1,772	228
Supplies	6,600	7,916	(1,316)
Utilities	3,800	4,313	(513)
Professional services	8,000	6,067	1,933
Repairs and maintenance	5,300	9,332	(4,032)
Education	12,000	4,103	7,897
Grant expenditures	10,000	10,359	(359)
Insurance	1,800	1,350	450
Postage	200	11	189
Uniforms	3,000	-	3,000
Miscellaneous	6,500	4,770	1,730
Capital outlay	39,000	41,049	(2,049)
Total B	106,702	96,606	10,096
Total Ambulance	\$ 134,702	\$ 124,379	\$ 10,323
VETERAN MEMORIAL			
Miscellaneous	\$ 3,000	\$ 3,000	\$ -
Total Veteran Memorial	\$ 3,000	\$ 3,000	\$ -

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT			
Salary - domestic violence	\$ -	\$ -	\$ -
Salary - chief deputy	40,311	47,294	(6,983)
Salary - community service	7,783	7,810	(27)
	<u>48,094</u>	<u>55,104</u>	<u>(7,010)</u>
Total A			
Personnel benefits	15,369	17,290	(1,921)
Travel	1,500	1,305	195
Supplies	5,000	4,409	591
Utilities	500	554	(54)
Professional services	6,000	5,000	1,000
Dues	600	221	379
Law library	4,600	5,586	(986)
Postage	4,000	3,884	116
Miscellaneous	4,000	2,932	1,068
Jury and witness	3,500	774	2,726
Mental commitments	4,500	6,330	(1,830)
Contracts	15,000	14,914	86
Education	150	-	150
Juvenile diversion	-	-	-
Stop grant	-	-	-
Crisis center	-	-	-
Drug court	-	1,010	(1,010)
Transcripts	2,500	-	2,500
Capital outlay	4,000	-	4,000
	<u>71,219</u>	<u>64,209</u>	<u>7,010</u>
Total B			
Total District Court	\$ <u>119,313</u>	\$ <u>119,313</u>	\$ <u>-</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2010

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
COUNTY FAIR			
Salary - deputy	\$ 3,728	\$ 3,728	\$ -
Total A	<u>3,728</u>	<u>3,728</u>	<u>-</u>
Personnel benefits	1,493	1,557	(64)
Travel	1,150	1,100	50
Supplies	1,000	805	195
Utilities	3,700	3,858	(158)
Vehicle	-	-	-
Repairs and maintenance	11,000	8,370	2,630
Printing	-	-	-
Postage	300	481	(181)
Miscellaneous	6,500	7,599	(1,099)
Advertising	3,000	4,715	(1,715)
Awards	9,000	5,609	3,391
Contracts	28,000	25,413	2,587
Ambulance services	-	-	-
Racing expense	-	25	(25)
Licenses	150	95	55
Entertainment	5,500	2,082	3,418
Capital outlay	9,000	5,307	3,693
Total B	<u>79,793</u>	<u>67,016</u>	<u>12,777</u>
Total County Fair	<u>\$ 83,521</u>	<u>\$ 70,744</u>	<u>\$ 12,777</u>
HEALTH DISTRICT			
Salary - deputy	\$ 3,133	\$ 3,133	\$ -
Total A	<u>3,133</u>	<u>3,133</u>	<u>-</u>
Personnel benefits	256	256	-
Operating	26,629	26,629	-
Miscellaneous	370	336	34
Contracts	-	-	-
Total B	<u>27,255</u>	<u>27,221</u>	<u>34</u>
Total Health District	<u>\$ 30,388</u>	<u>\$ 30,354</u>	<u>\$ 34</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PARKS AND RECREATION			
Salary	\$ 26,635	\$ 25,697	\$ 938
Total A	26,635	25,697	938
Personnel benefits	2,172	2,094	78
Oneida Recreation District	1,200	1,200	-
Supplies	500	186	314
Utilities	11,300	9,071	2,229
Chemicals	2,500	4,757	(2,257)
Repairs and maintenance	6,500	9,605	(3,105)
Fireworks	3,000	3,000	-
Miscellaneous	4,500	4,397	103
Capital outlay	2,000	-	2,000
Total B	33,672	34,310	(638)
Total Parks and Recreation	\$ 60,307	\$ 60,007	\$ 300
INDIGENT AND CHARITY			
Travel	\$ 800	\$ 4,605	\$ (3,805)
Utilities	200	-	200
Professional services	18,000	11,671	6,329
Medical	47,000	53,579	(6,579)
Non-medical expenses	200	-	200
Non-medical burials	3,000	-	3,000
Miscellaneous	1,000	20	980
Total Indigent and Charity	\$ 70,200	\$ 69,875	\$ 325
TORT			
Personnel benefits	\$ 25,000	\$ 23,280	\$ 1,720
Bonds	-	-	-
Insurance	56,099	48,431	7,668
Miscellaneous	1,812	1,812	-
Total Tort	\$ 82,911	\$ 73,523	\$ 9,388

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WEEDS			
Salary	\$ 20,663	\$ 21,751	\$ (1,088)
Total A	20,663	21,751	(1,088)
Personnel benefits	6,634	6,685	(51)
Travel	850	127	723
Supplies	100	-	100
Utilities	4,050	3,680	370
Vehicles	6,200	5,988	212
Repairs and maintenance	4,300	3,820	480
Dues and memberships	800	430	370
Postage	50	28	22
Miscellaneous	2,000	1,750	250
Chemicals	22,000	23,289	(1,289)
Spraying	-	-	-
Contracts	19,474	19,474	-
Capital outlay	-	100	(100)
Total B	66,458	65,371	1,087
Total Weeds	\$ 87,121	\$ 87,122	\$ (1)
SEARCH AND RESCUE			
Miscellaneous	\$ -	\$ -	\$ -
Total Search and Rescue	\$ -	\$ -	\$ -
WATERWAYS			
Salary	\$ 2,466	\$ 1,815	\$ 651
Total A	2,466	1,815	651
Personnel benefits	202	148	54
Supplies	200	12	188
Vehicles	700	458	242
Repairs and maintenance	18,509	18,509	-
Rent	5,000	2,112	2,888
Miscellaneous	7,632	11,655	(4,023)
Capital Outlay	-	-	-
Total B	32,243	32,894	(651)
Total Waterways	\$ 34,709	\$ 34,709	\$ -

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2010

	<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	\$ -	\$ 50	\$ (50)
Total Interlock / Monitoring Fund	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ (50)</u>
911 FUND			
Emergency services	\$ -	\$ 5,090	\$ (5,090)
Repairs and maintenance	-	12,284	(12,284)
Miscellaneous	-	133	(133)
Capital outlay	-	30,367	(30,367)
Total Taylor Grazing Fund	<u>\$ -</u>	<u>\$ 47,874</u>	<u>\$ (47,874)</u>
TAYLOR GRAZING FUND			
Miscellaneous	\$ -	\$ 7,090	\$ (7,090)
Total Taylor Grazing Fund	<u>\$ -</u>	<u>\$ 7,090</u>	<u>\$ (7,090)</u>
TOTAL SPECIAL REVENUE	<u>\$ 4,311,404</u>	<u>\$ 4,166,642</u>	<u>\$ 144,762</u>
TOTAL GOVERNMENTAL FUND TYPES	<u>\$ 5,274,584</u>	<u>\$ 5,103,857</u>	<u>\$ 170,727</u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2010

Total expenditures - budgetary basis	\$ 5,103,857
Decrease in accounts payable	(94,396)
Increase in debt payments from trade-ins	237,937
Capital outlay acquired through long-term debt	834,380
Supplies acquired through grants	4,556
Capital outlays acquired through grants	<u>105,500</u>
Total expenditures - GAAP basis	\$ <u><u>6,191,834</u></u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF CAPITAL LEASE OBLIGATIONS
September 30, 2010

Year	<u>Ambulance Building</u> 4.50%		<u>Spillman Software</u> 5.80%		<u>Bucking Chutes</u> 3.97%		<u>140M Motorgrader</u> 4.20%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2011	14,768	2,085	24,553	4,746	5,078	228	21,084	9,457
2012	15,433	1,420	26,042	3,257	-	-	21,969	8,572
2013	16,126	728	27,623	1,676	-	-	22,892	7,650
2014	-	-	-	-	-	-	159,332	6,714
2015	-	-	-	-	-	-	-	-
Totals	\$ 46,327	\$ 4,233	\$ 78,218	\$ 9,679	\$ 5,078	\$ 228	\$ 225,277	\$ 32,393

	<u>140M Motograder</u> 4.20%		<u>420E Backhoe</u> 4.30%		<u>963D Track Loader</u> 4.20%		<u>966H Wheel Loader</u> 3.75%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2011	41,319	19,764	11,909	2,791	-	-	20,827	9,629
2012	21,969	8,572	12,422	2,278	33,114	8,139	21,607	8,848
2013	22,892	7,650	12,956	1,744	34,504	6,748	22,417	8,038
2014	159,332	6,714	13,513	1,187	35,953	5,299	23,258	7,197
2015	-	-	14,093	607	90,209	3,791	168,675	6,325
Totals	\$ 245,512	\$ 42,700	\$ 64,893	\$ 8,607	\$ 193,780	\$ 23,977	\$ 256,784	\$ 40,037

	<u>(2) 2010 Dodge Rams</u> 8.84%		<u>Peterbilt 320 Truck</u> 4.20%		<u>Totals</u>	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	15,628	4,521	30,650	8,665	185,816	61,886
2012	17,008	3,140	32,215	7,100	201,779	51,326
2013	18,512	1,636	33,859	5,456	211,781	41,326
2014	-	-	35,588	3,727	426,976	30,838
2015	-	-	37,405	1,910	310,382	12,633
Totals	\$ 51,148	\$ 9,297	\$ 169,717	\$ 26,858	\$ 1,336,734	\$ 198,009

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF BASIC FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited the 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, 2010, which collectively comprise the County's financial statements and have issued our report thereon dated February 14, 2011. 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

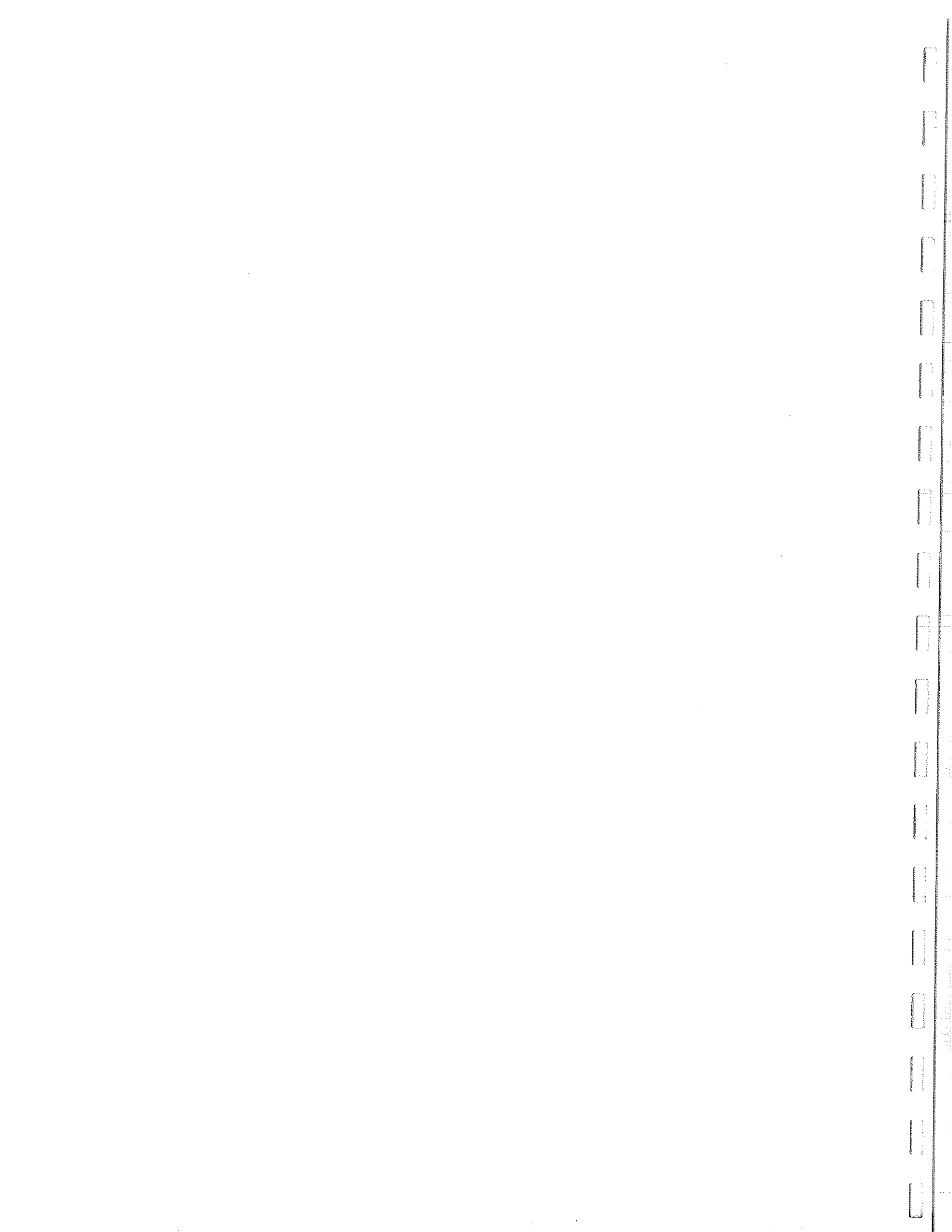
In planning and performing our audit, we considered Oneida County, Idaho's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness 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 was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A *deficiency in internal control* 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We do not consider the deficiencies described below to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described below to be significant deficiencies.

Finding 2010 - 1: The entity 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.

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 did not disclose any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Oneida County, Idaho's responses to the findings identified in our audit are described above. We did not audit Oneida County, Idaho's response and, accordingly, we express no opinion on it.

We noted certain matters that we reported to management of Oneida County, Idaho, in a separate letter dated February 24, 2011.

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.

Charles Hart + Associates PLLC

February 14, 2011

