

Office Copy

**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITORS' REPORT
For the Year Ended September 30, 2011**



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, 2011, 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, 2011, 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 March 26, 2012 on our consideration of Oneida County, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



The budgetary comparison schedules are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United State of America. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Oneida County's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the report of other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Searle Hart & Associates PLLC

March 26, 2012

ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2011

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ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2011

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FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET ASSETS
September 30, 2011

	GOVERNMENTAL ACTIVITIES	TOTAL	COMPONENT UNIT
ASSETS			
Cash - County Treasurer	\$ 1,409,579	\$ 1,409,579	\$ 200,470
Taxes receivable	87,440	87,440	-
Receivables	87,897	87,897	1,130,904
Internal balances	-	-	-
Due from other governmental agencies	362,790	362,790	-
Inventories	-	-	221,728
Other assets	-	-	37,972
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	69,023
Infrastructure and infrastructure in progress	-	-	-
Buildings	865,293	865,293	2,383,200
Equipment and furniture	2,729,783	2,729,783	1,985,996
Buildings and equipment under capital leases	1,814,260	1,814,260	984,459
Less: accumulated depreciation	<u>(3,144,021)</u>	<u>(3,144,021)</u>	<u>(4,228,671)</u>
Total Capital Assets	2,325,625	2,325,625	1,194,007
Other Assets			
Unamortized service contract	<u>-</u>	<u>-</u>	<u>33,380</u>
TOTAL ASSETS	<u>\$ 4,273,331</u>	<u>\$ 4,273,331</u>	<u>\$ 2,818,461</u>

	GOVERNMENTAL ACTIVITIES	TOTAL	COMPONENT UNIT <i>Hospital</i>
LIABILITIES			
Accounts payable and accrued expenses	\$ -	\$ -	\$ 836,457
Due to other governmental agencies	-	-	-
Deferred revenues	-	-	-
Long-term liabilities			
Due within one year			
Short-term bank note payable	-	-	-
Bonds, capital leases and contracts	184,435	184,435	168,068
Accrued interest	27,203	27,203	-
Compensated absences	8,670	8,670	381,258
Claims and judgments	-	-	-
Due in more than one year			
Bonds, capital leases and contracts	984,662	984,662	437,316
Accrued interest	-	-	-
Compensated absences	49,130	49,130	-
Landfill postclosure costs	417,851	417,851	-
Claims and judgments	-	-	-
TOTAL LIABILITIES	<u>1,671,951</u>	<u>1,671,951</u>	<u>1,823,099</u>
NET ASSETS			
Invested in capital assets, net of related debt	711,474	711,474	588,623
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Unrestricted	<u>1,889,906</u>	<u>1,889,906</u>	<u>406,739</u>
TOTAL NET ASSETS	<u>\$ 2,601,380</u>	<u>\$ 2,601,380</u>	<u>\$ 995,362</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2011

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 1,107,075	\$ 84,115	\$ 118,654	\$ -
Public safety	1,883,008	204,561	458,756	-
Public works	1,411,492	104,867	1,025,958	-
Health, welfare and sanitation	504,622	427,121	-	-
Culture and recreation	152,059	73,435	3,180	-
Education	-	-	-	-
Conservation/economic development	102,135	1,394	20,242	-
Interest on long-term debt	53,313	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>5,213,704</u>	<u>895,493</u>	<u>1,626,790</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 5,213,704</u>	<u>\$ 895,493</u>	<u>\$ 1,626,790</u>	<u>\$ -</u>
Component Units				
Oneida County Hospital	\$ 8,296,510	\$ 7,663,070	\$ 61,971	\$ 16,949
TOTAL COMPONENT UNITS	<u>\$ 8,296,510</u>	<u>\$ 7,663,070</u>	<u>\$ 61,971</u>	<u>\$ 16,949</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, 2010

NET ASSETS, SEPTEMBER 30, 2011

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

Primary Government		
Governmental Activities	Total	Component Unit
\$ (904,306)	\$ (904,306)	
(1,219,691)	(1,219,691)	
(280,667)	(280,667)	
(77,501)	(77,501)	
(75,444)	(75,444)	
-	-	
(80,499)	(80,499)	
(53,313)	(53,313)	
<u>(2,691,421)</u>	<u>(2,691,421)</u>	
<u>(2,691,421)</u>	<u>(2,691,421)</u>	
		\$ <u>(554,520)</u>
		<u>(554,520)</u>
1,278,590	1,278,590	-
-	-	-
1,292	1,292	-
970,074	970,074	-
-	-	-
142	142	390
354,812	354,812	29,105
-	-	-
-	-	-
<u>2,604,910</u>	<u>2,604,910</u>	<u>29,495</u>
(86,511)	(86,511)	(525,025)
<u>2,687,891</u>	<u>2,687,891</u>	<u>1,520,387</u>
\$ <u><u>2,601,380</u></u>	\$ <u><u>2,601,380</u></u>	\$ <u><u>995,362</u></u>

ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2011

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
ASSETS				
Cash and cash equivalents	\$ 664,303	\$ 294,186	\$ 71,681	\$ -
Investments	-	-	-	-
Taxes receivable, net	28,767	-	-	36,786
Due from other funds	-	-	-	-
Receivable from other governments	62,257	224,409	-	32,044
Other receivables	70	-	54,429	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	\$ <u>755,397</u>	\$ <u>518,595</u>	\$ <u>126,110</u>	\$ <u>68,830</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	44,341	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	26,466	-	28,847	33,843
Other payables	-	-	-	-
TOTAL LIABILITIES	<u>70,807</u>	<u>-</u>	<u>28,847</u>	<u>33,843</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	518,595	97,263	34,987
Unassigned	<u>684,590</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>684,590</u>	<u>518,595</u>	<u>97,263</u>	<u>34,987</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>755,397</u>	\$ <u>518,595</u>	\$ <u>126,110</u>	\$ <u>68,830</u>

<u>SOLID WASTE</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 139,776	\$ 239,633	\$ 1,409,579
-	-	-
-	21,926	87,479
-	44,341	44,341
-	44,080	362,790
33,359	-	87,858
-	-	-
-	-	-
<u>\$ 173,135</u>	<u>\$ 349,980</u>	<u>\$ 1,992,047</u>

\$ -	\$ -	\$ -
-	-	44,341 <i>Elections</i>
-	-	-
-	20,172	109,328
-	-	-
<u>-</u>	<u>20,172</u>	<u>153,669</u>
-	-	-
-	-	-
173,135	329,808	1,153,788
-	-	684,590
<u>173,135</u>	<u>329,808</u>	<u>1,838,378</u>
<u>\$ 173,135</u>	<u>\$ 349,980</u>	<u>\$ 1,992,047</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, 2011

Total fund balance, governmental funds: \$ 1,838,378

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. 2,325,625

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. 109,328

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. (1,671,951)

Net Assets of Governmental Activities in the Statement of Net Assets: \$ 2,601,380

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2011

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
REVENUES				
Property taxes	\$ 369,505	\$ -	\$ -	\$ 564,778
Fees and fines	-	-	-	25
Licenses and permits	14,371	820	-	-
Intergovernmental	899,719	1,025,958	-	406,464
Charges for services	68,037	100,868	63,065	33,660
Investment earnings	142	-	-	-
Miscellaneous	14,998	177,370	3,880	16,167
	<u>1,366,772</u>	<u>1,305,016</u>	<u>66,945</u>	<u>1,021,094</u>
EXPENDITURES				
Current:				
General government	930,276	-	-	-
Public safety	8,829	-	73,710	1,393,769
Public works	-	1,154,925	-	-
Health, welfare and sanitation	39,394	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	14,768	95,139	-	37,334
Interest and other charges	2,085	41,641	-	2,161
Capital outlay	12,500	17,000	-	116,040
	<u>1,007,852</u>	<u>1,308,705</u>	<u>73,710</u>	<u>1,549,304</u>
Excess (deficiency) of revenues over expenditures	358,920	(3,689)	(6,765)	(528,210)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	72,997
Other sources	-	-	-	54,673
Other uses	-	-	-	-
Transfers in	-	-	-	398,811
Transfers out	(454,467)	-	-	-
	<u>(454,467)</u>	<u>-</u>	<u>-</u>	<u>526,481</u>
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Net change in fund balances	(95,547)	(3,689)	(6,765)	(1,729)
Fund Balances, Oct. 1, 2010	780,137	522,284	104,028	36,716
FUND BALANCES, SEPT. 30, 2011	<u>\$ 684,590</u>	<u>\$ 518,595</u>	<u>\$ 97,263</u>	<u>\$ 34,987</u>

<u>SOLID WASTE</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 331,242	\$ 337,411	\$ 1,602,936
-	-	25
-	-	15,191
-	259,485	2,591,626
27,960	229,382	522,972
-	-	142
<u>8,441</u>	<u>102,181</u>	<u>323,037</u>
<u>367,643</u>	<u>928,459</u>	<u>5,055,929</u>
-	133,884	1,064,160
-	263,801	1,740,109
-	94,267	1,249,192
360,627	91,691	491,712
-	142,319	142,319
-	-	-
-	102,135	102,135
63,763	29,631	240,635
16,804	4,797	67,488
<u>-</u>	<u>35,691</u>	<u>181,231</u>
<u>441,194</u>	<u>898,216</u>	<u>5,278,981</u>
(73,551)	30,243	(223,052)
-	-	72,997
-	-	54,673
-	-	-
-	55,656	454,467
<u>-</u>	<u>-</u>	<u>(454,467)</u>
-	55,656	127,670
<u>-</u>	<u>-</u>	<u>-</u>
(73,551)	85,899	(95,382)
<u>246,686</u>	<u>243,909</u>	<u>1,933,760</u>
\$ <u><u>173,135</u></u>	\$ <u><u>329,808</u></u>	\$ <u><u>1,838,378</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, 2011

Net change in fund balances - total governmental funds: \$ (95,382)

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 \$181,231 are exceeded by depreciation of \$370,224 in the current period. (188,993)

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net assets differs from the change in fund balance by the cost of the asset sold. -

Governmental funds report long term debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of long-term debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds were exceeded by repayments. 167,637

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. 16,649

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 14,175

Net change in accrued landfill postclosure costs -

Governmental funds do not recognize compensated absences as expenditures until they are paid. In contrast, the Statement of Activities treats compensated absences as a long-term liability. This is the net change in the compensated absence liability. (597)

Change in net assets of governmental activities: \$ (86,511)

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, 2011

REVENUES, GAINS AND OTHER SUPPORT

Net patient service revenue	\$ 7,663,070
Other revenue	<u>29,105</u>

TOTAL OPERATING REVENUES	7,692,175
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EXPENSES

Salaries and benefits	4,726,513
Professional fees	1,736,747
Supplies	869,063
Insurance	58,554
Utilities	114,002
Repairs and maintenance	252,150
Rent	69,230
Miscellaneous	48,606
Depreciation and amortization	330,806
Travel, dues and education	<u>57,553</u>

TOTAL OPERATING EXPENSES	<u>8,263,224</u>
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INCOME (LOSS) FROM OPERATIONS	<u>(571,049)</u>
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OTHER INCOME (EXPENSE)

Investment income	390
Interest	(33,286)
Capital grants	16,949
Contributions	61,971
Loss from sale of assets	-
Property tax	<u>-</u>
	<u>46,024</u>

Changes in Net Assets	(525,025)
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Net Assets - July 1, 2009	<u>1,520,387</u>
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NET ASSETS - June 30, 2011	\$ <u><u>995,362</u></u>
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ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2011

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from and on behalf of patients	\$ 8,784,561
Cash paid to employees	(3,513,156)
Cash paid to suppliers	(4,789,818)
Other cash receipts	<u>29,105</u>

Net cash provided (used) by operating activities 510,692

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Property taxes	-
Payment of short term bank borrowing	(275,000)
Noncapital grants and contributions	<u>61,971</u>

Net cash provided (used) by noncapital financing activities (213,029)

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Purchase of capital assets	(63,282)
Principal paid on long-term capital lease obligation	(166,518)
Interest paid on long-term capital lease obligation	(33,286)
Capital grants and contributions	<u>16,949</u>

Net cash provided (used) by capital and related financing activities (246,137)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and dividends on investments	<u>390</u>
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Net cash provided (used) by investing activities 390

NET INCREASE IN CASH AND CASH EQUIVALENTS 51,916

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 148,554

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 200,470

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

Income (loss) from operations	\$ (571,049)
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Amortization of service contract	9,436
Depreciation and amortization	330,806
Provision for bad debts	229,259
Change in assets:	
Patient accounts receivable	414,196
Estimated amounts dues from third party payors	410,343
Inventory of supplies	23,099
Prepaid expenses	(4,459)
Other current assets	8,879
Change in liabilities:	
Accounts payable	(335,327)
Accrued compensation and related liabilities	(63,305)
Estimated third-party payor settlements payable	<u>58,814</u>
Net cash provided by operating activities	\$ <u><u>510,692</u></u>

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

The Hospital entered into capital lease obligations of \$143,738 for new equipment and \$28,132 for a service contract in 2011.

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET ASSETS
September 30, 2011

	PRIVATE PURPOSE TRUST FUNDS	AGENCY FUNDS
ASSETS		
Cash	\$ 285,649	\$ (317)
Receivables	<u>6,000</u>	<u>102,251</u>
TOTAL ASSETS	<u>291,649</u>	<u>101,934</u>
LIABILITIES		
Accounts payable and accrued expenses	-	-
Payable to the State of Idaho	-	(317)
Payable to taxing districts	-	102,251
Deferred revenues	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>101,934</u>
NET ASSETS	<u>\$ 291,649</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
September 30, 2011

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	-
Intergovernmental revenues	483,941
Charges in services	1,366
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	342,520
Transfers from other funds	-
Total additions	<u>827,827</u>
DEDUCTIONS	
Trust operating expenses	704,417
Transfers to other funds	-
Total deductions	<u>704,417</u>
Change in Net Assets	123,410
Net Assets - Oct. 1, 2010	<u>168,239</u>
Net Assets - Sept. 30, 2011	<u>\$ 291,649</u>

NOTES TO THE FINANCIAL STATEMENTS

ONEIDA COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2011

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ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2011

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, 2011.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2011

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, 2011

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, 2011

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, 2011

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, 2011 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, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nonspendable and Spendable Fund Balances

Fund balance is separated into nonspendable and spendable fund balance. The following is a list of nonspendable and spendable fund balance designations for Oneida County.

Nonspendable: This designation segregates fund balances that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted: This designation segregates a portion of the fund balance when constraints have been placed on the use of the resources either externally by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Committed: This designation indicates a portion of the fund balance which can only be used for specific purposes pursuant to constraints imposed by formal action of the County Commissioners. It cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action it employed to previously commit it.

Assigned: This designation indicates a fund balance that can only be spent for purposes officially delegated by authority (budget) or is constrained by governmental intent, but is not restricted or committed.

Unassigned: This designation indicates a fund balance is not assigned to any specific purpose or is a negative fund balance. The County will use the positive unassigned fund balance for expenditures in the subsequent fiscal year.

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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2011, unrecorded fund liabilities included approximately \$57,800 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.

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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2011. During 2011, 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.

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, 2011, totaled \$1,694,911, of which \$1,694,911 represented demand deposits. Of the total deposits, \$1,409,579 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 \$1,694,911 and the bank balance was \$1,871,836. Of this amount, \$255,034 was covered by FDIC insurance.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2011

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2011 was as follows:

<u>Governmental Activities</u>	<u>Balance</u> <u>10-01-2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>09-30-2011</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	2,606,961	122,822	-	2,729,783
Buildings and improvements – leased	135,996	-	-	135,996
Machinery and equipment – leased	1,619,855	72,997	(14,588)	1,678,264
Total capital assets, being depreciated	5,228,105	195,819	(14,588)	5,409,336
Less accumulated depreciation for				
Buildings and improvements	(412,242)	(17,825)	-	(430,067)
Machinery and equipment	(2,361,555)	(352,399)	-	(2,713,954)
Total accumulated depreciation	(2,773,797)	(370,224)	-	(3,144,021)
Total capital assets, being depreciated, net	2,454,308	(174,405)	(14,588)	2,265,315
Governmental activity, capital assets, net	\$ 2,514,618	\$ (174,405)	\$ (14,588)	\$ 2,325,625

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

<u>Governmental activities</u>	
General government	\$ 4,301
Public safety	142,899
Public works	162,300
Health, welfare and sanitation	50,984
Culture and recreation	9,740
Conservation and economic development	-
Total governmental activities	\$ 370,224

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2011

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, 2011, 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 \$182,475, \$180,073, and \$158,401 for the three years ended September 30, 2011, 2010, and 2009 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.

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, 2011, the following changes occurred in long-term debt:

	Balance			Balance	Amounts due
Governmental activities	10-01-2010	Additions	Reductions	09-30-2011	within one year
Compensated absences	\$ 57,203	\$ 597	\$ -	\$ 57,800	\$ 8,670
Accrued interest	41,378	27,203	(41,378)	27,203	27,203
Capital leases	1,336,734	72,998	(240,635)	1,169,097	184,435
Landfill closure costs	417,851	-	-	417,851	-
Total governmental activities	\$ 1,853,166	\$ 100,798	\$ (282,013)	\$ 1,671,951	\$ 220,308

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2011

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

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2011, are as follows:

Year	Governmental Activities	
	Capital Leases	
	Principal	Interest
2012	\$ 184,435	\$ 46,469
2013	228,399	43,756
2014	445,882	32,378
2015	310,381	12,633
	<u>\$ 1,169,097</u>	<u>\$ 135,236</u>

Interest rates on capital leases vary between 3.75% and 8.14%.

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.

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 2011 dollars. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The current landfill is 160 acres and they have 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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2011

8. RESTRICTED FUND BALANCES AND RESTRICTED NET ASSETS

There are no restricted or encumbered fund balances as of September 30, 2011.

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. DEFICITS AND INTERFUND TRANSACTIONS

The Bear River Drug Task Force Trust Fund had a deficit fund balance at year end of \$21,176.

The Consolidated Election Fund is a required fund. The revenue and expenditures for the Consolidated Election Fund were budgeted for and accounted for in the General Fund for the 2010 – 2011 fiscal year. The excess of revenue over expenditures in the amount of \$44,341 will be transferred to the Consolidated Election Fund in a subsequent year.

13. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2011, consisted of the following:

<u>Transfer from:</u>	<u>General</u>
<u>Transfer to:</u>	
Justice	\$ 398,811
Tort	11,315
Consolidated Elections	<u>44,341</u>
Total	<u>\$ 454,467</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 March 26, 2012.

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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, 2011

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 360,525	\$ 360,525	\$ 367,461
Fees and fines	-	-	-
Licenses and permits	6,583	6,583	14,371
Intergovernmental	271,768	271,768	835,887
Charges for services	22,347	22,347	68,037
Investment earnings	600	600	142
Miscellaneous	5,688	5,688	8,598
	<u>667,511</u>	<u>667,511</u>	<u>1,294,496</u>
EXPENDITURES			
Current:			
General government			
Public safety	888,135	922,116	874,696
Public works	18,680	18,918	8,829
Health, welfare and sanitation	-	-	-
Culture and recreation	36,293	40,096	39,394
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	33,554	33,554	20,195
	<u>976,662</u>	<u>1,014,684</u>	<u>943,114</u>
Excess (deficiency) of revenues over expenditures	(309,151)	(347,173)	351,382
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(410,126)
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>(410,126)</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
Net change in fund balances	(309,151)	(347,173)	(58,744)
Fund Balances, Oct. 1, 2010	751,884	751,884	751,884
FUND BALANCES, SEPT. 30, 2011	<u>\$ 442,733</u>	<u>\$ 404,711</u>	<u>\$ 693,140</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	2,044	\$	369,505
	-		-
	-		14,371
	63,832		899,719
	-		68,037
	-		142
	6,400		14,998
	<u>72,276</u>		<u>1,366,772</u>
	55,580		930,276
	-		8,829
	-		-
	-		39,394
	-		-
	-		-
	14,768		14,768
	2,085		2,085
	<u>(7,695)</u>		<u>12,500</u>
	64,738		1,007,852
	7,538		358,920
	-		-
	-		-
	-		-
	<u>(44,341)</u>		<u>(454,467)</u>
	<u>(44,341)</u>		<u>(454,467)</u>
	-		-
	(36,803)		(95,547)
	28,253		780,137
\$	<u>(8,550)</u>	\$	<u>684,590</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the Year Ended September 30, 2011

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	1,246	1,246	820
Intergovernmental	852,750	852,750	1,037,011
Charges for services	217,316	217,316	100,868
Investment earnings	-	-	-
Miscellaneous	9,688	9,688	177,370
	<u>1,081,000</u>	<u>1,081,000</u>	<u>1,316,069</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	1,165,051	1,171,225	1,154,925
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	139,000	139,000	153,780
	<u>1,304,051</u>	<u>1,310,225</u>	<u>1,308,705</u>
Excess (deficiency) of revenues over expenditures	(223,051)	(229,225)	7,364
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	(223,051)	(229,225)	7,364
Fund Balances, Oct. 1, 2010	286,822	286,822	286,822
FUND BALANCES, SEPT. 30, 2011	<u>\$ 63,771</u>	<u>\$ 57,597</u>	<u>\$ 294,186</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		820
	(11,053)		1,025,958
	-		100,868
	-		-
	-		177,370
	(11,053)		1,305,016
	-		-
	-		-
	-		1,154,925
	-		-
	-		-
	-		-
	95,139		95,139
	41,641		41,641
	(136,780)		17,000
	-		1,308,705
	(11,053)		(3,689)
	-		-
	-		-
	-		-
	-		-
	-		-
	(11,053)		(3,689)
	235,462		522,284
\$	<u>224,409</u>	\$	<u>518,595</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
AMBULANCE
For the Year Ended September 30, 2011

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	49,377	49,377	53,795
Investment earnings	-	-	-
Miscellaneous	7,149	7,149	3,880
	<u>56,526</u>	<u>56,526</u>	<u>57,675</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	101,802	105,073	67,066
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	19,000	19,000	6,644
	<u>120,802</u>	<u>124,073</u>	<u>73,710</u>
Excess (deficiency) of revenues over expenditures	(64,276)	(67,547)	(16,035)
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	(64,276)	(67,547)	(16,035)
Fund Balances, Oct. 1, 2010	<u>87,716</u>	<u>87,716</u>	<u>87,716</u>
FUND BALANCES, SEPT. 30, 2011	<u>\$ 23,440</u>	<u>\$ 20,169</u>	<u>\$ 71,681</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		-
	-		-
	-		-
	9,270		63,065
	-		-
	-		3,880
	<u>9,270</u>		<u>66,945</u>
	-		-
	6,644		73,710
	-		-
	-		-
	-		-
	-		-
	-		-
	<u>(6,644)</u>		<u>-</u>
	-		73,710
	9,270		(6,765)
	-		-
	-		-
	-		-
	<u>-</u>		<u>-</u>
	-		-
	<u>-</u>		<u>-</u>
	9,270		(6,765)
	<u>16,312</u>		<u>104,028</u>
\$	<u>25,582</u>	\$	<u>97,263</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the Year Ended September 30, 2011

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 605,680	\$ 605,680	\$ 570,078
Fees and fines	967	967	25
Licenses and permits	-	-	-
Intergovernmental	731,725	731,725	408,654
Charges for services	44,643	44,643	33,660
Investment earnings	-	-	-
Miscellaneous	26,196	26,196	16,167
	<u>1,409,211</u>	<u>1,409,211</u>	<u>1,028,584</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	1,337,285	1,433,706	1,332,530
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	71,926	71,926	89,104
	<u>1,409,211</u>	<u>1,505,632</u>	<u>1,421,634</u>
Excess (deficiency) of revenues over expenditures	-	(96,421)	(393,050)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	398,811
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>398,811</u>
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>398,811</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(96,421)	5,761
Fund Balances, Oct. 1, 2010	31,025	31,025	31,025
FUND BALANCES, SEPT. 30, 2011	<u>\$ 31,025</u>	<u>\$ (65,396)</u>	<u>\$ 36,786</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	(5,300)	\$	564,778
	-		25
	-		-
	(2,190)		406,464
	-		33,660
	-		-
	-		16,167
	(7,490)		1,021,094
	-		-
	61,239		1,393,769
	-		-
	-		-
	-		-
	-		-
	37,334		37,334
	2,161		2,161
	26,936		116,040
	127,670		1,549,304
	(135,160)		(528,210)
	72,997		72,997
	54,673		54,673
	-		398,811
	-		-
	127,670		526,481
	-		-
	(7,490)		(1,729)
	5,691		36,716
\$	(1,799)	\$	34,987

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE
For the Year Ended September 30, 2011

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ 331,242
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	293,508	293,508	27,960
Investment earnings	170	170	-
Miscellaneous	33,322	33,322	8,441
	<u>327,000</u>	<u>327,000</u>	<u>367,643</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	254,975	284,639	274,271
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	210,000	210,000	166,923
	<u>464,975</u>	<u>494,639</u>	<u>441,194</u>
Excess (deficiency) of revenues over expenditures	(137,975)	(167,639)	(73,551)
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	(137,975)	(167,639)	(73,551)
Fund Balances, Oct. 1, 2010	246,686	246,686	246,686
FUND BALANCES, SEPT. 30, 2011	<u>\$ 108,711</u>	<u>\$ 79,047</u>	<u>\$ 173,135</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	331,242
	-		-
	-		-
	-		-
	-		27,960
	-		-
	-		8,441
	-		367,643
	-		-
	-		-
	-		-
	86,356		360,627
	-		-
	-		-
	63,763		63,763
	16,804		16,804
	(166,923)		-
	-		441,194
	-		(73,551)
	-		-
	-		-
	-		-
	-		-
	-		-
	-		(73,551)
	-		246,686
\$	-	\$	173,135

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SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2011

	<u>AIRPORT</u>		<u>VETERAN MEMORIAL</u>		<u>DISTRICT COURT</u>		<u>COUNTY FAIR</u>	
ASSETS								
Cash - County Treasurer	\$	22,758	\$	444	\$	36,736	\$	19,572
Accounts receivable		-		-		-		-
Taxes receivable		1,280		173		2,544		2,480
Other receivables		889		110		1,358		1,278
	\$	<u>24,927</u>	\$	<u>727</u>	\$	<u>40,638</u>	\$	<u>23,330</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Warrants payable	\$	-	\$	-	\$	-	\$	-
Deferred revenue		<u>1,178</u>		<u>159</u>		<u>2,340</u>		<u>2,282</u>
		<u>1,178</u>		<u>159</u>		<u>2,340</u>		<u>2,282</u>
FUND BALANCES								
Nonspendable		-		-		-		-
Restricted		-		-		-		-
Assigned		23,749		568		38,298		21,048
Unassigned		-		-		-		-
		<u>23,749</u>		<u>568</u>		<u>38,298</u>		<u>21,048</u>
	\$	<u>24,927</u>	\$	<u>727</u>	\$	<u>40,638</u>	\$	<u>23,330</u>

<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>	<u>TORT</u>	<u>WEEDS</u>
\$ 463	\$ 11,857	\$ 53,600	\$ 10,379	\$ -	\$ 4,918
-	-	-	-	-	-
1,511	990	4,437	1,978	2,397	4,136
1,307	1,279	9,517	2,409	3,297	57
<u>3,281</u>	<u>14,126</u>	<u>67,554</u>	<u>14,766</u>	<u>5,694</u>	<u>9,111</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,390	911	4,082	1,820	2,205	3,805
<u>1,390</u>	<u>911</u>	<u>4,082</u>	<u>1,820</u>	<u>2,205</u>	<u>3,805</u>
-	-	-	-	-	-
-	-	-	-	-	-
1,891	13,215	63,472	12,946	3,489	5,306
-	-	-	-	-	-
<u>1,891</u>	<u>13,215</u>	<u>63,472</u>	<u>12,946</u>	<u>3,489</u>	<u>5,306</u>
<u>3,281</u>	<u>14,126</u>	<u>67,554</u>	<u>14,766</u>	<u>5,694</u>	<u>9,111</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2011

	ONEIDA COUNTY			COURT
	CONSOLIDATED	SEARCH &	WATERWAYS	FACILITY
	ELECTIONS	RESCUE		FUND
ASSETS				
Cash - County Treasurer	\$ -	\$ 4,020	\$ 6,409	\$ 18,205
Accounts receivable	-	-	-	-
Taxes receivable	-	-	-	-
Other receivables	44,341	-	-	-
	<u>44,341</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 44,341</u>	<u>\$ 4,020</u>	<u>\$ 6,409</u>	<u>\$ 18,205</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	44,341	4,020	6,409	18,205
Unassigned	-	-	-	-
	<u>44,341</u>	<u>4,020</u>	<u>6,409</u>	<u>18,205</u>
	<u>\$ 44,341</u>	<u>\$ 4,020</u>	<u>\$ 6,409</u>	<u>\$ 18,205</u>

INTERLOCK/ MONITORING FUND	911 FUND	RECOVERY ACT GRANT FUND	TAYLOR GRAZING FUND	TOTALS
\$ 9,313	\$ 28,396	\$ 12,466	\$ 97	\$ 239,633
-	-	-	-	-
-	-	-	-	21,926
-	-	22,579	-	88,421
<u>\$ 9,313</u>	<u>\$ 28,396</u>	<u>\$ 35,045</u>	<u>\$ 97</u>	<u>\$ 349,980</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	20,172
-	-	-	-	20,172
-	-	-	-	-
-	-	-	-	-
9,313	28,396	35,045	97	329,808
-	-	-	-	-
<u>9,313</u>	<u>28,396</u>	<u>35,045</u>	<u>97</u>	<u>329,808</u>
<u>\$ 9,313</u>	<u>\$ 28,396</u>	<u>\$ 35,045</u>	<u>\$ 97</u>	<u>\$ 349,980</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, 2011

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
REVENUES				
Taxes	\$ 18,852	\$ 2,283	\$ 67,760	\$ 29,892
Licenses and permits	-	-	-	-
Intergovernmental revenues	3,296	399	4,115	5,112
Charges for services	1,838	-	98,039	45,241
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	62,528	-	1,952	8,037
	<u>86,514</u>	<u>2,682</u>	<u>171,866</u>	<u>88,282</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	136,376	-
Health, welfare and sanitation	-	-	-	-
Public works	94,267	-	-	-
Culture and recreation	-	3,000	-	69,060
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	5,078
Interest and fiscal charges	-	-	-	51
Capital outlay	-	-	-	-
	<u>94,267</u>	<u>3,000</u>	<u>136,376</u>	<u>74,189</u>
Excess (deficiency) of revenues over expenditures	(7,753)	(318)	35,490	14,093
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	(7,753)	(318)	35,490	14,093
Fund Balances, Oct. 1, 2010	<u>31,502</u>	<u>886</u>	<u>2,808</u>	<u>6,955</u>
FUND BALANCES, Sept. 30, 2011	<u>\$ 23,749</u>	<u>\$ 568</u>	<u>\$ 38,298</u>	<u>\$ 21,048</u>

HEALTH DISTRICT	PARKS & RECREATION	INDIGENT & CHARITY	REVALUATION	TORT	WEEDS
\$ 18,481	\$ 8,029	\$ 83,298	\$ 30,854	\$ 29,664	\$ 53,739
-	-	-	-	-	-
3,739	2,361	12,847	10,924	7,113	22,680
-	24,021	-	-	-	1,275
-	-	-	-	-	-
-	-	-	-	-	-
330	11,996	8,302	-	-	39
<u>22,550</u>	<u>46,407</u>	<u>104,447</u>	<u>41,778</u>	<u>36,777</u>	<u>77,733</u>
-	-	-	39,457	87,366	-
-	-	-	-	-	-
30,843	-	60,848	-	-	-
-	-	-	-	-	-
-	62,988	-	-	-	-
-	-	-	-	-	102,135
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>30,843</u>	<u>62,988</u>	<u>60,848</u>	<u>39,457</u>	<u>87,366</u>	<u>102,135</u>
(8,293)	(16,581)	43,599	2,321	(50,589)	(24,402)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	11,315	-
-	-	-	-	-	-
<u>(8,293)</u>	<u>(16,581)</u>	<u>43,599</u>	<u>2,321</u>	<u>(39,274)</u>	<u>(24,402)</u>
10,184	29,796	19,873	10,625	42,763	29,708
<u>\$ 1,891</u>	<u>\$ 13,215</u>	<u>\$ 63,472</u>	<u>\$ 12,946</u>	<u>\$ 3,489</u>	<u>\$ 5,306</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, 2011

	ONEIDA COUNTY			COURT
	CONSOLIDATED	SEARCH &	WATERWAYS	FACILITY
REVENUES	ELECTIONS	RESCUE		FUND
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	11,037	-
Charges for services	-	4,020	2,500	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	143	1,420
	-	4,020	13,680	1,420
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	7,271	-
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	-	-	7,271	-
Excess (deficiency) of revenues over expenditures	-	4,020	6,409	1,420
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	44,341	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	44,341	4,020	6,409	1,420
Fund Balances, Oct. 1, 2010	-	-	-	16,785
FUND BALANCES, Sept. 30, 2011	\$ 44,341	\$ 4,020	\$ 6,409	\$ 18,205

INTERLOCK/ MONITORING FUND	911 FUND	RECOVERY ACT GRANT FUND	TAYLOR GRAZING FUND	TOTALS
\$ -	\$ -	\$ -	\$ -	\$ 337,411
-	-	-	-	-
-	-	170,421	-	259,485
-	52,448	-	-	229,382
-	-	-	-	-
-	-	-	-	-
374	-	-	7,060	102,181
374	52,448	170,421	7,060	928,459
1	-	-	7,060	133,884
-	27,740	99,685	-	263,801
-	-	-	-	91,691
-	-	-	-	94,267
-	-	-	-	142,319
-	-	-	-	102,135
-	-	-	-	-
-	24,553	-	-	29,631
-	4,746	-	-	4,797
-	-	35,691	-	35,691
1	57,039	135,376	7,060	898,216
373	(4,591)	35,045	-	30,243
-	-	-	-	-
-	-	-	-	-
-	-	-	-	55,656
-	-	-	-	-
373	(4,591)	35,045	-	85,899
8,940	32,987	-	97	243,909
\$ 9,313	\$ 28,396	\$ 35,045	\$ 97	\$ 329,808

ONEIDA COUNTY - STATE OF IDAHO

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

September 30, 2011

	AUDITORS TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTER TRUST	BEAR RIVER DRUG TASK FORCE TRUST
ASSETS				
Cash - County Treasurer	\$ 209,733	\$ 18,146	\$ 46,203	\$ (21,176)
Receivables	-	-	-	-
	<u>\$ 209,733</u>	<u>\$ 18,146</u>	<u>\$ 46,203</u>	<u>\$ (21,176)</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Unreserved fund balances	209,733	18,146	46,203	(21,176)
	<u>\$ 209,733</u>	<u>\$ 18,146</u>	<u>\$ 46,203</u>	<u>\$ (21,176)</u>

<u>DRUG COURT TRUST</u>	<u>DIVERSION FEES TRUST</u>	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$ 18,453	\$ 130	\$ -	\$ 14,160	\$ 285,649
6,000	-	-	-	6,000
<u>\$ 24,453</u>	<u>\$ 130</u>	<u>\$ -</u>	<u>\$ 14,160</u>	<u>\$ 291,649</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
24,453	130	-	14,160	291,649
<u>\$ 24,453</u>	<u>\$ 130</u>	<u>\$ -</u>	<u>\$ 14,160</u>	<u>\$ 291,649</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, 2011

	AUDITOR TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTER TRUST	BEAR RIVER DRUG TASK FORCE TRUST
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	321,442	17,500	46,895	98,104
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	213,523	24,902	82,382	-
	<u>534,965</u>	<u>42,402</u>	<u>129,277</u>	<u>98,104</u>
EXPENDITURES				
General government	382,587	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Trust remittance	-	60,517	128,625	119,280
	<u>382,587</u>	<u>60,517</u>	<u>128,625</u>	<u>119,280</u>
Excess (deficiency) of revenues over expenditures	152,378	(18,115)	652	(21,176)
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	152,378	(18,115)	652	(21,176)
Fund Balances, Oct. 1, 2010	<u>57,355</u>	<u>36,261</u>	<u>45,551</u>	<u>-</u>
FUND BALANCES, Sept. 30, 2011	<u>\$ 209,733</u>	<u>\$ 18,146</u>	<u>\$ 46,203</u>	<u>\$ (21,176)</u>

<u>DRUG COURT TRUST</u>	<u>DIVERSION FEES TRUST</u>	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	483,941
-	100	-	1,266	1,366
-	-	-	-	-
-	-	-	-	-
21,713	-	-	-	342,520
<u>21,713</u>	<u>100</u>	<u>-</u>	<u>1,266</u>	<u>827,827</u>
-	-	-	-	382,587
12,202	-	-	1,206	13,408
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	308,422
<u>12,202</u>	<u>-</u>	<u>-</u>	<u>1,206</u>	<u>704,417</u>
9,511	100	-	60	123,410
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
9,511	100	-	60	123,410
14,942	30	-	14,100	168,239
<u>\$ 24,453</u>	<u>\$ 130</u>	<u>\$ -</u>	<u>\$ 14,160</u>	<u>\$ 291,649</u>

OTHER SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2011

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
<i>Clerk/Auditor/Recorder</i>			
Salaries	\$ 97,740	\$ 97,739	\$ 1
Personnel benefits	-	-	-
Travel	2,239	2,278	(39)
Supplies	4,239	4,242	(3)
Grant expenditures	-	-	-
Insurance	-	-	-
Utilities	-	-	-
Repairs and maintenance	400	-	400
Dues and memberships	276	525	(249)
Postage	1,000	992	8
Miscellaneous	100	228	(128)
Capital outlay	1,500	1,490	10
Department Totals	107,494	107,494	-
<i>Assessor</i>			
Salaries	151,016	151,015	1
Travel	3,900	3,402	498
Supplies	2,500	1,698	802
Utilities	1,000	711	289
Repairs and maintenance	2,000	1,909	91
Dues and memberships	700	485	215
Postage	2,800	2,726	74
Miscellaneous	-	2	(2)
Invasive species	-	-	-
Capital outlay	1,000	-	1,000
Department Totals	164,916	161,948	2,968
<i>Treasurer/Tax Collector</i>			
Salaries	75,957	75,957	-
Travel	1,650	848	802
Training	200	250	(50)
Supplies	1,200	652	548
Utilities	-	-	-
Repairs and maintenance	100	35	65
Advertising	300	311	(11)
Dues and memberships	125	125	-
Postage	2,000	1,816	184
Tax deeding and title search	3,000	568	2,432
Miscellaneous	100	118	(18)
Capital outlay	500	916	(416)
Department Totals	\$ 85,132	\$ 81,596	\$ 3,536

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2011

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Commissioners</i>			
Salaries	\$ 39,827	\$ 39,827	\$ -
Travel	9,800	4,142	5,658
Supplies	-	62	(62)
Utilities	-	-	-
Dues and memberships	400	170	230
Miscellaneous	200	270	(70)
Capital outlay	-	-	-
Department Totals	50,227	44,471	5,756
<i>Coroner</i>			
Salaries	1,170	1,170	-
Travel	100	150	(50)
Autopsies and inquests	-	-	-
Jury and witnesses	50	-	50
Department Totals	1,320	1,320	-
<i>Annex Building and Grounds</i>			
Salaries	4,173	4,173	-
Supplies	400	356	44
Professional services	-	20	(20)
Utilities	6,785	6,622	163
Repairs and maintenance	2,000	2,169	(169)
Rent	-	-	-
Capital outlay	-	-	-
Department Totals	13,358	13,340	18
<i>Buildings and Grounds</i>			
Salaries	23,897	23,257	640
Supplies	2,500	3,874	(1,374)
Professional services	-	990	(990)
Utilities	32,000	31,139	861
Repairs and maintenance	51,841	55,938	(4,097)
Miscellaneous	4,500	3,900	600
Capital outlay	5,000	-	5,000
Department Totals	\$ 119,738	\$ 119,098	\$ 640

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2011

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Emergency Management</i>			
Salaries	\$ 6,418	\$ 6,418	\$ -
Travel	2,500	1,943	557
Repairs and maintenance	10,000	468	9,532
Communication equipment	2,700	-	2,700
Department Totals	21,618	8,829	12,789
<i>County Agent</i>			
Salaries	36,376	35,872	504
Travel	900	702	198
Contracts	1,500	1,500	-
Supplies	2,080	2,139	(59)
Utilities	3,800	3,725	75
Vehicles	1,360	1,611	(251)
Repairs and maintenance	900	543	357
Postage	180	183	(3)
Photography and printing	2,950	2,955	(5)
Dues and memberships	125	109	16
Miscellaneous	500	883	(383)
Predatory animal control	1,500	1,500	-
Capital outlay	500	936	(436)
Department Totals	52,671	52,658	13
<i>Roll Clerk-Data Processing</i>			
Supplies	2,000	325	1,675
Repairs and maintenance	1,000	461	539
Contracts	43,500	39,093	4,407
Capital outlay	5,500	-	5,500
Department Totals	52,000	39,879	12,121
<i>Elections</i>			
Salaries	15,000	4,663	10,337
Travel	250	770	(520)
Supplies	5,000	2,106	2,894
Advertising	6,000	4,873	1,127
Postage	1,000	82	918
Photography and printing	20,000	2,648	17,352
Miscellaneous	200	591	(391)
Professional services	5,000	4,219	781
Repairs and maintenance	4,000	2,769	1,231
Capital outlay	-	-	-
Department Totals	\$ 56,450	\$ 22,721	\$ 33,729

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2011

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>County General</i>			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	189,771	191,918	(2,147)
Travel	1,700	1,700	-
Supplies	-	-	-
Professional services	11,000	12,500	(1,500)
Advertising	4,600	4,100	500
Dues and memberships	5,685	5,340	345
Senior citizens	4,500	4,500	-
Miscellaneous	31,450	28,594	2,856
Signs	1,500	1,155	345
Contracts	10,000	10,000	-
College tuition	12,200	13,100	(900)
Veterans expense	500	-	500
Capital outlay	16,854	16,853	1
Department Totals	<u>289,760</u>	<u>289,760</u>	<u>-</u>
TOTAL CURRENT EXPENSE	<u>\$ 1,014,684</u>	<u>\$ 943,114</u>	<u>\$ 71,570</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2011

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD AND BRIDGE			
Salaries	\$ 338,940	\$ 337,420	\$ 1,520
Personnel benefits	169,854	153,679	16,175
Supplies	19,500	18,522	978
Utilities	20,931	23,119	(2,188)
Vehicles	136,000	147,320	(11,320)
Professional services	2,000	-	2,000
Repairs and maintenance	60,000	52,422	7,578
Rent	2,000	4,134	(2,134)
Freight	25,000	38,786	(13,786)
Miscellaneous	26,000	105,939	(79,939)
Chemicals	8,000	7,955	45
Dust guard	50,000	49,513	487
Crushed rock and gravel	50,000	17,145	32,855
Road oil and concrete	200,000	186,794	13,206
Projects	50,000	-	50,000
Signs	5,000	3,871	1,129
Culverts and cattle guards	8,000	8,306	(306)
Capital outlay	139,000	153,780	(14,780)
Total Road and Bridge	<u>\$ 1,310,225</u>	<u>\$ 1,308,705</u>	<u>\$ 1,520</u>
AIRPORT			
Salaries	\$ -	\$ -	\$ -
Supplies	250	340	(90)
Insurance	50	25	25
Utilities	3,000	3,508	(508)
Repairs and maintenance	15,500	6,898	8,602
Miscellaneous	75,468	83,496	(8,028)
Capital outlay	-	-	-
Total Airport	<u>\$ 94,268</u>	<u>\$ 94,267</u>	<u>\$ 1</u>
AMBULANCE			
Salaries	\$ 31,271	\$ 31,271	\$ -
Personnel benefits	2,402	2,622	(220)
Travel	2,000	1,781	219
Supplies	8,600	4,033	4,567
Insurance	1,800	1,440	360
Utilities	5,200	4,154	1,046
Vehicles	6,300	4,625	1,675
Professional services	8,000	4,903	3,097
Repairs and maintenance	6,300	3,324	2,976
Grant expenditures	11,000	-	11,000
Postage	200	11	189
Uniforms	3,500	3,176	324
Miscellaneous	6,500	3,370	3,130
Education	12,000	2,356	9,644
Capital outlay	19,000	6,644	12,356
Total Ambulance	<u>\$ 124,073</u>	<u>\$ 73,710</u>	<u>\$ 50,363</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2011

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
VETERAN MEMORIAL			
Miscellaneous	\$ 3,000	\$ 3,000	\$ -
Total Veteran Memorial	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>
DISTRICT COURT			
Salaries	\$ 66,159	\$ 65,411	\$ 748
Personnel benefits	19,795	20,086	(291)
Travel	2,300	296	2,004
Supplies	5,500	4,090	1,410
Utilities	500	673	(173)
Crisis center	-	-	-
Professional services	12,500	9,290	3,210
Dues and memberships	700	145	555
Law library	5,000	5,805	(805)
Postage	5,000	4,257	743
Transcripts	1,500	399	1,101
Miscellaneous	5,000	2,977	2,023
Stop grant	-	-	-
Drug court	-	-	-
Juvenile diversion	-	-	-
Education	-	-	-
Jury and witness	3,500	649	2,851
Contracts	15,600	22,298	(6,698)
Capital outlay	4,000	-	4,000
Total District Court	<u>\$ 147,054</u>	<u>\$ 136,376</u>	<u>\$ 10,678</u>
COUNTY FAIR			
Salaries	\$ 3,872	\$ 3,872	\$ -
Personnel benefits	1,499	694	805
Travel	1,150	456	694
Contracts	28,000	24,780	3,220
Supplies	1,050	386	664
Utilities	3,700	3,993	(293)
Vehicle	50	929	(879)
Insurance	-	-	-
Repairs and maintenance	11,000	6,749	4,251
Advertising	2,700	3,492	(792)
Awards	7,000	4,059	2,941
Postage	350	578	(228)
Ambulance services	-	-	-
Printing	-	-	-
Racing expense	4,350	6,743	(2,393)
Miscellaneous	4,000	4,623	(623)
Entertainment	5,500	1,226	4,274
Capital outlay	9,000	11,609	(2,609)
Total County Fair	<u>\$ 83,221</u>	<u>\$ 74,189</u>	<u>\$ 9,032</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2011

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
<i>Clerk of the District Court</i>			
Salaries	\$ 67,593	\$ 67,593	\$ -
Department totals	67,593	67,593	-
<i>Sheriff</i>			
Salaries	571,995	462,903	109,092
Travel	1,285	2,062	(777)
Training	2,500	2,856	(356)
Supplies	4,125	4,150	(25)
Utilities	7,600	10,048	(2,448)
Vehicles	24,400	33,128	(8,728)
Repairs and maintenance	6,500	7,943	(1,443)
Rental expense	5,625	5,625	-
Dues and memberships	400	635	(235)
Photography and printing	400	1,179	(779)
Postage	700	677	23
Uniforms	3,750	3,534	216
Weapons and ammunition	4,000	3,832	168
Miscellaneous	5,950	5,953	(3)
Byrne grant	-	-	-
Drug enforcement	1,000	1,000	-
Contracts	4,200	4,200	-
Capital outlay	46,142	57,542	(11,400)
Department totals	690,572	607,267	83,305
<i>Prosecuting Attorney</i>			
Salaries	97,711	96,211	1,500
Contracts	-	-	-
Travel	2,200	2,642	(442)
Supplies	5,300	2,803	2,497
Utilities	3,100	3,202	(102)
Professional service	300	-	300
Repairs and maintenance	100	108	(8)
Rental expense	-	-	-
Dues and memberships	1,200	1,162	38
Postage	400	491	(91)
Photography and printing	200	35	165
Department totals	110,511	106,654	3,857
<i>Public Defender</i>			
Miscellaneous	-	-	-
Contracts	30,000	30,000	-
Department totals	\$ 30,000	\$ 30,000	\$ -

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND (Continued)			
<i>Juvenile Detention</i>			
Salaries	\$ 62,270	\$ 62,270	\$ -
Miscellaneous	4,600	2,967	1,633
Block grant	3,900	394	3,506
Cigarettes and tobacco	9,792	7,124	2,668
Miscellaneous programs	-	-	-
Capital outlay	25,784	31,562	(5,778)
Department totals	<u>106,346</u>	<u>104,317</u>	<u>2,029</u>
<i>General</i>			
Personnel benefits	<u>268,586</u>	<u>256,952</u>	<u>11,634</u>
Department totals	<u>268,586</u>	<u>256,952</u>	<u>11,634</u>
<i>Jail</i>			
Salaries	12,875	10,550	2,325
Travel	5,788	6,163	(375)
Jail inspection	2,450	2,450	-
Repairs and maintenance	300	61	239
Jail food	200	292	(92)
Clothing	250	141	109
Medical	-	-	-
Prisoner board	210,161	228,977	(18,816)
Miscellaneous	-	217	(217)
Supplies	-	-	-
Rental expense	-	-	-
Capital outlay	-	-	-
Department totals	<u>232,024</u>	<u>248,851</u>	<u>(16,827)</u>
Total Justice Fund	<u>\$ 1,505,632</u>	<u>\$ 1,421,634</u>	<u>83,998</u>
HEALTH DISTRICT			
Salaries	\$ 3,262	\$ 3,254	\$ 8
Personnel benefits	256	265	(9)
Miscellaneous	370	692	(322)
Contracts	-	-	-
Operating	<u>26,632</u>	<u>26,632</u>	<u>-</u>
Total Health District	<u>\$ 30,520</u>	<u>\$ 30,843</u>	<u>\$ (323)</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2011

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PARKS AND RECREATION			
Salary	\$ 26,884	\$ 26,884	\$ -
Personnel benefits	2,172	2,191	(19)
Supplies	500	194	306
Utilities	11,850	11,406	444
Repairs and maintenance	7,882	8,532	(650)
Miscellaneous	5,000	4,944	56
Chemicals	4,000	4,137	(137)
Fireworks	3,500	3,500	-
Oneida Recreation District	1,200	1,200	-
Capital outlay	-	-	-
Total Parks and Recreation	<u>\$ 62,988</u>	<u>\$ 62,988</u>	<u>\$ -</u>
INDIGENT AND CHARITY			
Medical	\$ 80,000	\$ 56,725	\$ 23,275
Miscellaneous	1,000	1	999
Non-medical expenses	7,900	4,122	3,778
Total Indigent and Charity	<u>\$ 88,900</u>	<u>\$ 60,848</u>	<u>\$ 28,052</u>
REVALUATION			
Salaries	\$ 6,000	\$ 1,050	\$ 4,950
Personnel benefits	1,123	194	929
Travel	350	-	350
Supplies	1,000	-	1,000
Miscellaneous	500	433	67
Contracts	39,000	35,230	3,770
Capital outlay	7,600	2,550	5,050
Total Revaluation	<u>\$ 55,573</u>	<u>\$ 39,457</u>	<u>\$ 16,116</u>
SOLID WASTE			
Salaries	\$ 142,414	\$ 142,414	\$ -
Personnel benefits	42,225	52,954	(10,729)
Training	-	-	-
Supplies	1,000	1,014	(14)
Insurance	-	-	-
Vehicles	30,000	38,225	(8,225)
Repairs and maintenance	15,000	9,282	5,718
Rent	-	-	-
Miscellaneous	6,000	5,614	386
Contracts	48,000	24,768	23,232
Capital outlay	210,000	166,923	43,077
Total Solid Waste	<u>\$ 494,639</u>	<u>\$ 441,194</u>	<u>\$ 53,445</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
TORT			
Personnel benefits	\$ 29,857	\$ 29,857	\$ -
Insurance	55,697	55,697	-
Capital crimes defense	1,812	1,812	-
	<u> </u>	<u> </u>	<u> </u>
Total Tort	\$ 87,366	\$ 87,366	\$ -
	<u> </u>	<u> </u>	<u> </u>
WEEDS			
Salaries	\$ 28,696	\$ 28,696	\$ -
Personnel benefits	7,150	7,703	(553)
Contracts	20,223	20,223	-
Travel	850	869	(19)
Supplies	150	212	(62)
Insurance	-	-	-
Utilities	4,300	3,173	1,127
Vehicles	5,150	7,038	(1,888)
Repairs and maintenance	4,700	3,773	927
Dues and memberships	600	605	(5)
Postage	50	6	44
Miscellaneous	2,200	2,357	(157)
Chemicals	60,000	27,480	32,520
Spraying	-	-	-
Capital outlay	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Weeds	\$ 134,069	\$ 102,135	\$ 31,934
	<u> </u>	<u> </u>	<u> </u>
CONSOLIDATED ELECTIONS			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Travel	-	-	-
Supplies	-	-	-
Advertising	-	-	-
Insurance	-	-	-
Postage	-	-	-
Publications	-	-	-
Miscellaneous	-	-	-
Election workers	-	-	-
Contracts	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Consolidated Elections	\$ -	\$ -	\$ -
	<u> </u>	<u> </u>	<u> </u>
SEARCH AND RESCUE			
Miscellaneous	\$ -	\$ -	\$ -
	<u> </u>	<u> </u>	<u> </u>
Total Search and Rescue	\$ -	\$ -	\$ -
	<u> </u>	<u> </u>	<u> </u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
WATERWAYS			
Salary	\$ 2,508	\$ 2,508	\$ -
Personnel benefits	202	202	-
Supplies	200	-	200
Vehicles	1,000	947	53
Repairs and maintenance	1,700	564	1,136
Rent	5,000	2,949	2,051
Postage	-	-	-
Miscellaneous	600	101	499
Capital Outlay	-	-	-
Total Waterways	<u>\$ 11,210</u>	<u>\$ 7,271</u>	<u>\$ 3,939</u>
COURT FACILITY FUND			
Miscellaneous	\$ -	\$ -	\$ -
Total Court Facility Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
911 FUND			
Emergency services	\$ -	\$ 2,606	\$ (2,606)
Repairs and maintenance	-	17,491	(17,491)
Miscellaneous	-	7,643	(7,643)
Capital outlay	-	29,299	(29,299)
Total 911 Fund	<u>\$ -</u>	<u>\$ 57,039</u>	<u>\$ (57,039)</u>
INTERLOCK / MONITORING FUND			
Miscellaneous	\$ -	\$ 1	\$ (1)
Total Interlock / Monitoring Fund	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ (1)</u>
RECOVERY ACT GRANT			
Salaries	\$ -	\$ 62,425	\$ (62,425)
Personnel benefits	-	25,946	(25,946)
Travel	-	11,314	(11,314)
Computer software	-	-	-
Miscellaneous	-	35,691	(35,691)
Capital outlay	-	-	-
Total Recovery Act Grant	<u>\$ -</u>	<u>\$ 135,376</u>	<u>\$ (135,376)</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
TAYLOR GRAZING FUND			
Miscellaneous	\$ -	\$ 7,060	\$ (7,060)
Total Taylor Grazing Fund	<u>\$ -</u>	<u>\$ 7,060</u>	<u>\$ (7,060)</u>
 TOTAL SPECIAL REVENUE	 <u>\$ 4,232,738</u>	 <u>\$ 4,143,459</u>	 <u>\$ 89,279</u>
 TOTAL GOVERNMENTAL FUND TYPES	 <u>\$ 5,247,422</u>	 <u>\$ 5,086,573</u>	 <u>\$ 160,849</u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2011

Total expenditures - budgetary basis	\$ 5,086,573
Expenditure posting correction	58,338
Increase in expenditures from trade-in	6,400
Capital outlay acquired through long-term debt	72,997
Supplies acquired through grants	26,725
Capital outlays acquired through grants	27,948
Total expenditures - GAAP basis	\$ <u>5,278,981</u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF CAPITAL LEASE OBLIGATIONS
September 30, 2011

Year	<u>Ambulance Building</u> 4.50%		<u>Spillman Software</u> 5.80%		<u>140M Motorgrader</u> 4.20%		<u>140M Motograder</u> 4.20%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 15,433	\$ 1,420	\$ 26,042	\$ 3,256	\$ 21,969	\$ 8,572	\$ 21,969	\$ 8,572
2013	16,126	728	27,623	1,676	22,892	7,650	22,892	7,650
2014	-	-	-	-	159,332	6,714	159,332	6,714
2015	-	-	-	-	-	-	-	-
Totals	\$ 31,559	\$ 2,148	\$ 53,665	\$ 4,932	\$ 204,193	\$ 22,936	\$ 204,193	\$ 22,936

	<u>420E Backhoe</u> 4.30%		<u>963D Track Loader</u> 4.20%		<u>966H Wheel Loader</u> 3.75%		<u>(2) 2010 Dodge Rams</u> 8.84%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 12,421	\$ 2,278	\$ -	\$ -	\$ 21,607	\$ 8,848	\$ 16,611	\$ 2,142
2013	12,956	1,744	34,504	6,748	22,417	8,038	17,649	1,104
2014	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	\$ 52,983	\$ 5,816	\$ 160,666	\$ 15,838	\$ 235,957	\$ 30,408	\$ 34,260	\$ 3,246

	<u>Peterbilt 320 Truck</u> 4.20%		<u>2011 Dodge Dakota</u> 8.14%		<u>2011 Dodge Dakota Crew</u> 8.14%		<u>Totals</u>	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 32,215	\$ 7,100	\$ 7,866	\$ 2,083	\$ 8,300	\$ 2,197	\$ 184,433	\$ 46,468
2013	33,859	5,456	8,507	1,442	8,975	1,521	228,400	43,757
2014	35,588	3,727	9,199	749	9,706	791	445,881	32,378
2015	37,405	1,910	-	-	-	-	310,382	12,633
Totals	\$ 139,067	\$ 18,193	\$ 25,572	\$ 4,274	\$ 26,981	\$ 4,509	\$ 1,169,096	\$ 135,236

**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, 2011, which collectively comprise the County's financial statements and have issued our report thereon dated March 26, 2012. 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

Management of Oneida County is responsible for establishing and maintaining effective internal control over financial reporting.

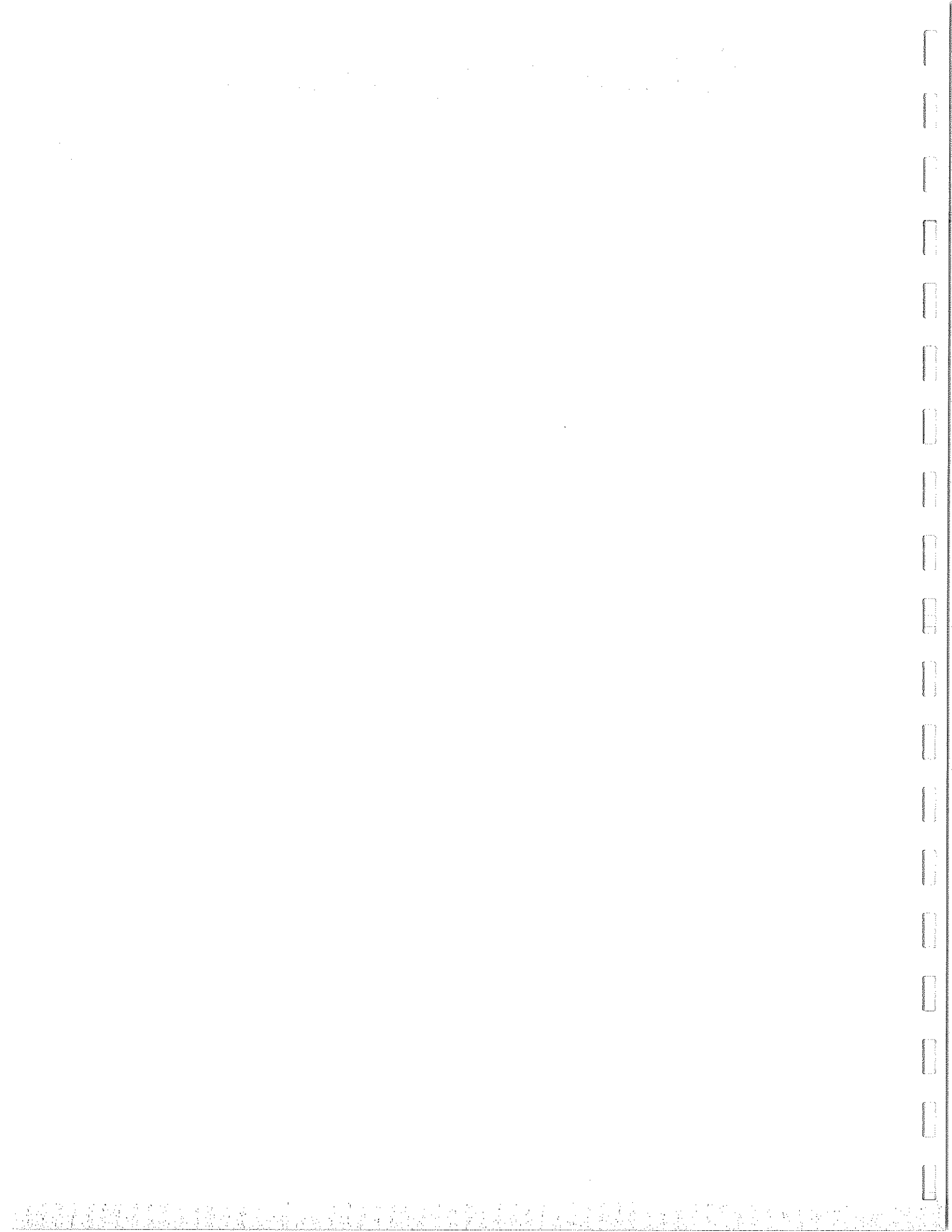
In planning and performing our audit, we considered Oneida County, Idaho's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness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

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.

Our consideration of the internal control over financial reporting was for the limited purpose described in a preceding paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We do not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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*.

We noted certain matters that we reported to management of Oneida County, Idaho, in a separate letter dated March 26, 2012.

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.

Searle Hart & Associates PLLC

March 26, 2012

