

**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITORS' REPORT
For the Year Ended September 30, 2012**

INDEPENDENT AUDITORS' REPORT

**The Honorable Board of County Commissioners
Oneida County - State of Idaho
Malad, Idaho**

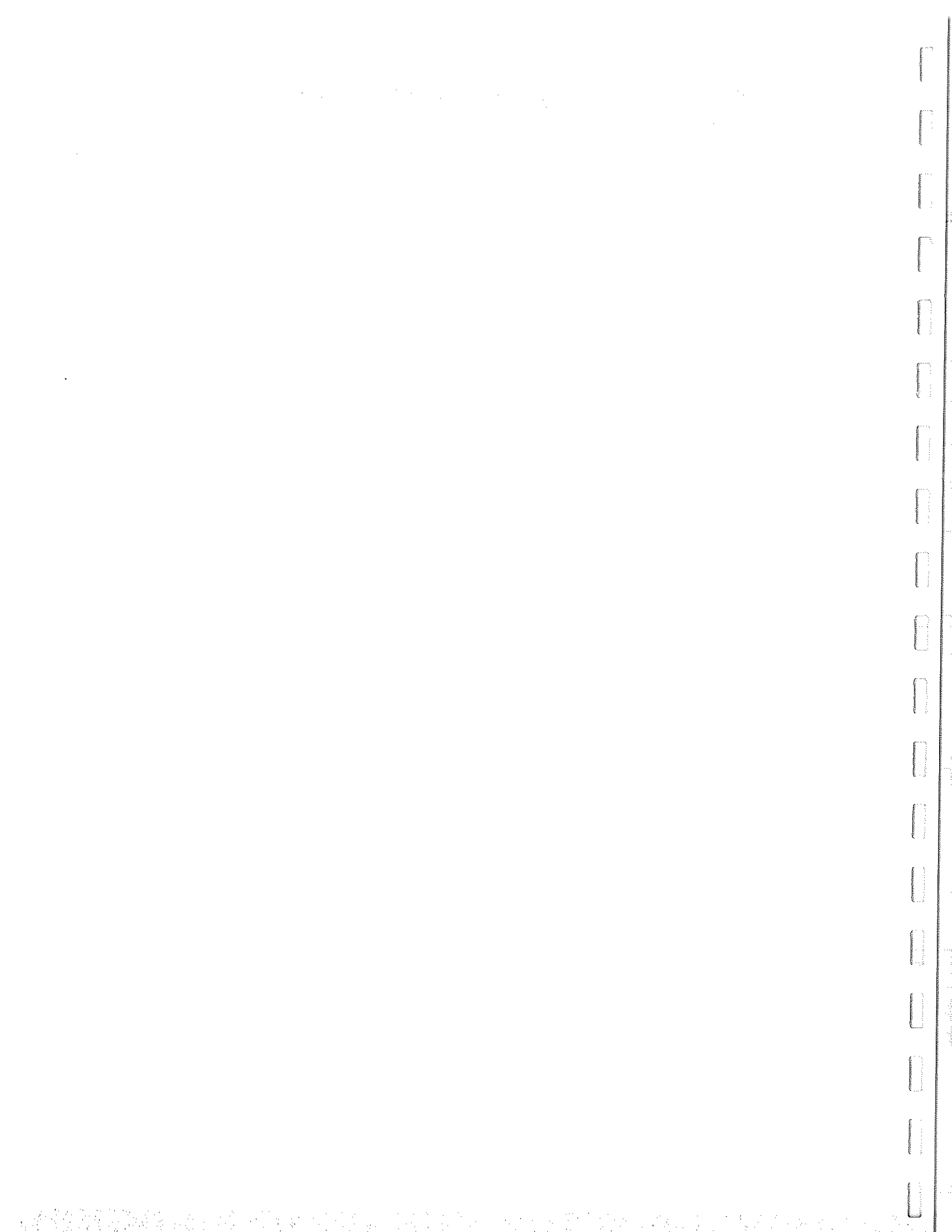
We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Oneida County, Idaho, as of and for the year ended September 30, 2012, which collectively comprise the County's financial statements as listed in the 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, 2012, 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 April 22, 2013 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, and the results of that testing. 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.

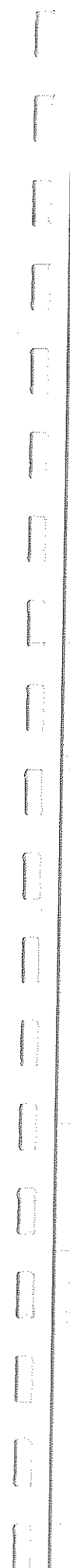


Accounting principles generally accepted in the United States of America require that the budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards, required by the U.S. Office of Management Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Searle Hart : Associates PLLC

April 22, 2013



**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, 2012, which collectively comprise the County's financial statements and have issued our report thereon dated April 22, 2013. 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 the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and responses as 2012-1 and 2012-2 to be significant deficiencies.

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 April 22, 2013.

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.

Deane Hart : Associates PLLC

April 22, 2013



ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2012

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ONEIDA COUNTY - STATE OF IDAHO
 BASIC FINANCIAL STATEMENTS
 For the Year Ended September 30, 2012

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FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET ASSETS
September 30, 2012

Hospital

	GOVERNMENTAL ACTIVITIES	TOTAL	COMPONENT UNIT
ASSETS			
Cash - County Treasurer	\$ 1,467,902	\$ 1,467,902	\$ 45,013
Taxes receivable	85,794	85,794	-
Receivables	101,149	101,149	1,943,690
Internal balances	-	-	-
Due from other governmental agencies	359,378	359,378	-
Inventories	-	-	255,648
Other assets	-	-	29,725
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	69,023
Infrastructure and infrastructure in progress	-	-	-
Buildings	865,293	865,293	2,391,697
Equipment and furniture	2,786,708	2,786,708	2,100,587
Buildings and equipment under capital leases	1,851,318	1,851,318	1,052,545
Less: accumulated depreciation	(3,426,853)	(3,426,853)	(4,568,957)
Total Capital Assets	2,136,776	2,136,776	1,044,895
Other Assets			
Unamortized service contract	-	-	22,070
TOTAL ASSETS	\$ 4,150,999	\$ 4,150,999	\$ 3,341,041

	GOVERNMENTAL ACTIVITIES	TOTAL	COMPONENT UNIT <i>Hospital</i>
LIABILITIES			
Accounts payable and accrued expenses	\$ -	\$ -	\$ 1,164,762
Due to other governmental agencies	-	-	-
Deferred revenues	-	-	-
Long-term liabilities			
Due within one year			
Short-term bank note payable	-	-	-
Bonds, capital leases and contracts	216,772	216,772	172,372
Accrued interest	16,960	16,960	-
Compensated absences	9,704	9,704	377,979
Claims and judgments	-	-	-
Due in more than one year			
Bonds, capital leases and contracts	801,778	801,778	349,836
Accrued interest	-	-	-
Compensated absences	54,991	54,991	-
Landfill postclosure costs	417,851	417,851	-
Claims and judgments	-	-	-
TOTAL LIABILITIES	<u>1,518,056</u>	<u>1,518,056</u>	<u>2,064,949</u>
NET ASSETS			
Invested in capital assets, net of related debt	683,415	683,415	522,687
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Unrestricted	<u>1,949,528</u>	<u>1,949,528</u>	<u>753,405</u>
TOTAL NET ASSETS	<u>\$ 2,632,943</u>	<u>\$ 2,632,943</u>	<u>\$ 1,276,092</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2012

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 1,009,352	\$ 90,459	\$ 84,723	\$ -
Public safety	1,753,666	187,817	244,772	-
Public works	1,339,716	154,457	1,031,531	-
Health, welfare and sanitation	530,014	471,611	-	-
Culture and recreation	152,421	58,919	16,001	-
Education	-	-	-	-
Conservation/economic development	80,685	321	-	-
Interest on long-term debt	49,873	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>4,915,727</u>	<u>963,584</u>	<u>1,377,027</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 4,915,727</u>	<u>\$ 963,584</u>	<u>\$ 1,377,027</u>	<u>\$ -</u>
Component Units				
Oneida County Hospital	\$ 8,499,863	\$ 8,070,643	\$ 44,555	\$ 52,497
TOTAL COMPONENT UNITS	<u>\$ 8,499,863</u>	<u>\$ 8,070,643</u>	<u>\$ 44,555</u>	<u>\$ 52,497</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

Restated Net Assets, September 30, 2011

NET ASSETS, SEPTEMBER 30, 2012

NET (EXPENSE) REVENUE
AND CHANGES IN
NET ASSETS

<u>Primary Government</u>		
<u>Governmental Activities</u>	<u>Total</u>	<u>Component Unit</u>
\$ (834,170)	\$ (834,170)	
(1,321,077)	(1,321,077)	
(153,728)	(153,728)	
(58,403)	(58,403)	
(77,501)	(77,501)	
-	-	
(80,364)	(80,364)	
(49,873)	(49,873)	
<u>(2,575,116)</u>	<u>(2,575,116)</u>	
<u>(2,575,116)</u>	<u>(2,575,116)</u>	
		\$ <u>(332,168)</u>
		<u>(332,168)</u>
1,327,718	1,327,718	-
-	-	-
1,322	1,322	-
1,011,421	1,011,421	-
-	-	-
2	2	197
230,592	230,592	612,701
-	-	-
58,203	58,203	-
<u>2,629,258</u>	<u>2,629,258</u>	<u>612,898</u>
54,142	54,142	280,730
<u>2,578,801</u>	<u>2,578,801</u>	<u>995,362</u>
\$ <u><u>2,632,943</u></u>	\$ <u><u>2,632,943</u></u>	\$ <u><u>1,276,092</u></u>

ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2012

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
ASSETS				
Cash and cash equivalents	\$ 646,190	\$ 254,129	\$ 80,641	\$ 166
Investments	-	-	-	-
Taxes receivable, net	28,889	-	-	35,707
Due from other funds	-	-	-	-
Receivable from other governments	67,047	231,680	-	32,493
Other receivables	70	-	64,349	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	\$ 742,196	\$ 485,809	\$ 144,990	\$ 68,366
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	26,578	-	56,448	32,850
Other payables	-	-	-	-
TOTAL LIABILITIES	26,578	-	56,448	32,850
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	485,809	88,542	35,516
Unassigned	715,618	-	-	-
TOTAL FUND BALANCES	715,618	485,809	88,542	35,516
TOTAL LIABILITIES AND FUND BALANCES	\$ 742,196	\$ 485,809	\$ 144,990	\$ 68,366

<u>SOLID WASTE</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 31,122	\$ 455,654	\$ 1,467,902
-	-	-
-	21,548	86,144
-	-	-
-	28,158	359,378
36,362	18	100,799
-	-	-
-	-	-
<u>\$ 67,484</u>	<u>\$ 505,378</u>	<u>\$ 2,014,223</u>
 \$ -	 \$ -	 \$ -
-	-	-
-	-	-
-	19,842	135,718
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
 -	 19,842	 135,718
<u>-</u>	<u>-</u>	<u>-</u>
-	-	-
-	-	-
67,484	485,536	1,162,887
-	-	715,618
<u>-</u>	<u>-</u>	<u>-</u>
<u>67,484</u>	<u>485,536</u>	<u>1,878,505</u>
 \$ <u>67,484</u>	 \$ <u>505,378</u>	 \$ <u>2,014,223</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, 2012

Total fund balance, governmental funds: \$ 1,878,505

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. 2,136,776

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. 135,718

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. (1,518,056)

Net Assets of Governmental Activities in the Statement of Net Assets: \$ 2,632,943

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUNDS
 For the Year Ended September 30, 2012

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
REVENUES				
Property taxes	\$ 474,641	\$ -	\$ -	\$ 529,595
Fees and fines	-	-	-	-
Licenses and permits	14,615	200	-	-
Intergovernmental	851,456	1,031,531	-	346,560
Charges for services	74,040	151,363	77,618	37,170
Investment earnings	2	-	-	-
Miscellaneous	30,919	139,679	7,433	1,397
	<u>1,445,673</u>	<u>1,322,773</u>	<u>85,051</u>	<u>914,722</u>
EXPENDITURES				
Current:				
General government	817,519	-	-	-
Public safety	40,404	-	75,122	1,355,061
Public works	-	1,190,863	-	-
Health, welfare and sanitation	38,793	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	15,433	100,881	18,642	32,776
Interest and other charges	1,420	31,390	8	7,155
Capital outlay	-	291,073	65,650	24,500
	<u>913,569</u>	<u>1,614,207</u>	<u>159,422</u>	<u>1,419,492</u>
Excess (deficiency) of revenues over expenditures	532,104	(291,434)	(74,371)	(504,770)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	258,648	65,650	-
Other sources	-	-	-	54,063
Other uses	-	-	-	-
Transfers in	3,943	-	-	471,019
Transfers out	(505,019)	-	-	(19,783)
	<u>(501,076)</u>	<u>258,648</u>	<u>65,650</u>	<u>505,299</u>
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	31,028	(32,786)	(8,721)	529
Restated Fund Balances, Oct. 1, 2011	<u>684,590</u>	<u>518,595</u>	<u>97,263</u>	<u>34,987</u>
FUND BALANCES, SEPT. 30, 2012	<u>\$ 715,618</u>	<u>\$ 485,809</u>	<u>\$ 88,542</u>	<u>\$ 35,516</u>

<u>SOLID WASTE</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ -	\$ 324,626	\$ 1,328,862
-	247	247
-	-	14,815
-	148,546	2,378,093
365,707	207,649	913,547
-	-	2
<u>1,635</u>	<u>27,042</u>	<u>208,105</u>
<u>367,342</u>	<u>708,110</u>	<u>4,843,671</u>
-	126,642	944,161
-	145,214	1,615,801
-	24,598	1,215,461
392,426	88,727	519,946
-	142,681	142,681
-	-	-
-	80,685	80,685
66,719	26,043	260,494
13,848	3,256	57,077
<u>-</u>	<u>-</u>	<u>381,223</u>
<u>472,993</u>	<u>637,846</u>	<u>5,217,529</u>
(105,651)	70,264	(373,858)
-	-	324,298
-	-	54,063
-	-	-
-	111,986	586,948
<u>-</u>	<u>(3,943)</u>	<u>(528,745)</u>
-	108,043	436,564
<u>-</u>	<u>-</u>	<u>-</u>
(105,651)	178,307	62,706
<u>173,135</u>	<u>307,229</u>	<u>1,815,799</u>
\$ <u><u>67,484</u></u>	\$ <u><u>485,536</u></u>	\$ <u><u>1,878,505</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, 2012

Net change in fund balances - total governmental funds: \$ 62,706

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 \$381,223 exceeded depreciation of \$340,280 in the current period. 40,943

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. (15,441)

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. (63,804)

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. 26,390

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 10,243

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. (6,895)

Change in net assets of governmental activities: \$ 54,142

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, 2012

REVENUES, GAINS AND OTHER SUPPORT

Net patient service revenue	\$ 8,070,643
Other revenue	<u>124,030</u>

TOTAL OPERATING REVENUES	8,194,673
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EXPENSES

Salaries and benefits	4,989,289
Professional fees	1,624,671
Supplies	870,637
Insurance	60,472
Utilities	128,324
Repairs and maintenance	267,069
Rent	66,037
Miscellaneous	40,302
Depreciation and amortization	340,285
Travel, dues and education	<u>68,455</u>

TOTAL OPERATING EXPENSES	<u>8,455,541</u>
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INCOME (LOSS) FROM OPERATIONS	<u>(260,868)</u>
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OTHER INCOME (EXPENSE)

Investment income	197
Interest	(44,322)
Capital grants	52,497
CMS Medicare HER Incentive program income	488,671
Contributions	44,555
Loss from sale of assets	-
Property tax	<u>-</u>
	<u>541,598</u>

Changes in Net Assets	280,730
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Net Assets - July 1, 2011	<u>995,362</u>
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NET ASSETS - June 30, 2012	<u>\$ 1,276,092</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, 2012

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from and on behalf of patients	\$ 8,019,528
Cash paid to suppliers	(3,085,025)
Cash paid to employees	(4,992,568)
Other cash receipts	<u>124,030</u>

Net cash provided (used) by operating activities 65,965

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Property taxes	-
Payment of short term bank borrowing	-
Noncapital grants and contributions	<u>44,555</u>

Net cash provided (used) by noncapital financing activities 44,555

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Capital grants and contributions	52,497
Proceeds from long-term capital lease obligation	21,322
Principal paid on long-term capital lease obligations	(172,584)
Interest paid on long-term capital lease obligation	(44,322)
Purchase of capital assets	<u>(123,087)</u>

Net cash provided (used) by capital and related financing activities (266,174)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and dividends on investments	<u>197</u>
---------------------------------------	------------

Net cash provided (used) by investing activities 197

NET INCREASE IN CASH AND CASH EQUIVALENTS (155,457)

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 200,470

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 45,013

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

Income (loss) from operations	\$ (260,868)
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Amortization of service contract	11,310
Depreciation and amortization	340,285
Provision for bad debts	327,676
Change in assets:	
Patient accounts receivable	(651,791)
Estimated amounts dues from third party payors	-
Inventory of supplies	(33,920)
Prepaid expenses	4,441
Other current assets	3,806
Change in liabilities:	
Accounts payable	59,111
Accrued compensation and related liabilities	(3,279)
Estimated third-party payor settlements payable	<u>269,194</u>
Net cash provided by operating activities	\$ <u><u>65,965</u></u>

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

The Hospital entered into capital lease obligations of \$68,086 for new equipment for 2012.

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF FIDUCIARY NET ASSETS
 September 30, 2012

	PRIVATE PURPOSE TRUST FUNDS	AGENCY FUNDS
ASSETS		
Cash	\$ 297,804	\$ 17
Receivables	<u>2,970</u>	<u>111,700</u>
TOTAL ASSETS	<u>300,774</u>	<u>111,717</u>
LIABILITIES		
Accounts payable and accrued expenses	-	-
Payable to the State of Idaho	-	17
Payable to taxing districts	-	111,700
Deferred revenues	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>111,717</u>
NET ASSETS	<u>\$ 300,774</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 September 30, 2012

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	-
Intergovernmental revenues	513,005
Charges in services	3,352
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	38,186
Transfers from other funds	-
Total additions	<u>554,543</u>
DEDUCTIONS	
Trust operating expenses	487,215
Transfers to other funds	<u>58,203</u>
Total deductions	<u>545,418</u>
Change in Net Assets	9,125
Net Assets - Oct. 1, 2011	<u>291,649</u>
Net Assets - Sept. 30, 2012	<u><u>\$ 300,774</u></u>

NOTES TO THE FINANCIAL STATEMENTS

ONEIDA COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2012

NOTES INDEX

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ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2012

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, 2012.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2012

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 from federal 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, 2012

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, 2012

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, 2012

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, 2012

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, 2012

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, 2012, unrecorded fund liabilities included approximately \$64,695 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, 2012

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, 2012. During 2012, 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, 2012, totaled \$1,765,723, of which \$1,765,723 represented demand deposits. Of the total deposits, \$1,467,902 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 \$1,765,723 and the bank balance was \$2,109,629. Of this amount, \$250,000 was covered by FDIC insurance.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2012

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2012 was as follows:

<u>Governmental Activities</u>	Balance 10-01-2011	Additions	Deletions	Balance 09-30-2012
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	2,729,783	56,925	-	2,786,708
Buildings and improvements – leased	135,996	-	-	135,996
Machinery and equipment – leased	1,678,264	324,298	(287,240)	1,715,322
Total capital assets, being depreciated	5,409,336	381,223	(287,240)	5,503,319
Less accumulated depreciation for				
Buildings and improvements	(430,067)	(17,825)	-	(447,892)
Machinery and equipment	(2,713,954)	(322,455)	57,448	(2,978,961)
Total accumulated depreciation	(3,144,021)	(340,280)	57,448	(3,426,853)
Total capital assets, being depreciated, net	2,265,315	40,943	(229,792)	2,076,466
Governmental activity, capital assets, net	\$ 2,325,625	\$ 40,943	\$ (229,792)	\$ 2,136,776

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

<u>Governmental activities</u>	
General government	\$ 4,301
Public safety	137,865
Public works	140,791
Health, welfare and sanitation	47,584
Culture and recreation	9,739
Conservation and economic development	-
Total governmental activities	\$ 340,280

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2012

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, 2012, 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 \$165,407, \$182,475, and \$180,073 for the three years ended September 30, 2012, 2011, and 2010 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, 2012, the following changes occurred in long-term debt:

	Balance			Balance	Amounts due
Governmental activities	10-01-2011	Additions	Reductions	09-30-2012	within one year
Compensated absences	\$ 57,800	\$ 6,895	\$ -	\$ 64,695	\$ 9,704
Accrued interest	27,203	16,960	(27,203)	16,960	16,960
Capital leases	1,169,097	324,298	(474,845)	1,018,550	216,772
Landfill closure costs	417,851	-	-	417,851	-
Total governmental activities	\$ 1,671,951	\$ 348,153	\$ (502,048)	\$ 1,518,056	\$ 243,436

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2012

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

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2012, are as follows:

Year	<u>Governmental Activities</u>	
	<u>Capital Leases</u>	
	Principal	Interest
2013	\$ 216,772	\$ 35,443
2014	465,880	32,957
2015	161,914	12,134
2016	20,799	5,234
2017	153,185	3,686
	<u>\$ 1,018,550</u>	<u>\$ 89,454</u>

Interest rates on capital leases vary between 3.00% 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 and Solid Waste Funds.

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 2012 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, 2012

8. RESTRICTED FUND BALANCES AND RESTRICTED NET ASSETS

There are no restricted or encumbered fund balances as of September 30, 2012.

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

There were no funds with deficit fund balances as of September 30, 2012.

13. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2012, consisted of the following:

<u>Transfer from:</u>	General	Justice	Consolidated Elections	Trust Funds	Totals
<u>Transfer to:</u>					
General	\$ -	\$ -	\$ 3,943	\$ -	\$ 3,943
Justice	471,019	-	-	-	471,019
District Court	-	-	-	46,203	46,203
Weeds	34,000	-	-	12,000	46,000
Juvenile Department Building	-	19,783	-	-	19,783
Total	\$ 505,019	\$ 19,783	\$ 3,943	\$ 58,203	\$ 586,948

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 April 22, 2013.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2012

15. RESTATED NET ASSETS/FUND BALANCE

An intergovernmental receivable in the amount of \$22,579 was booked in error for the 2011 fiscal year in the Recovery Act Grant Fund.

REQUIRED SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
GENERAL FUND
For the Year Ended September 30, 2012

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 467,993	\$ 467,993	\$ 474,753
Fees and fines	-	-	-
Licenses and permits	6,635	6,635	14,615
Intergovernmental	415,414	415,414	848,935
Charges for services	31,414	31,414	74,040
Investment earnings	65	65	2
Miscellaneous	6,925	6,925	28,650
	<u>928,446</u>	<u>928,446</u>	<u>1,440,995</u>
EXPENDITURES			
Current:			
General government			
Public safety	843,498	843,498	812,218
Public works	13,680	39,655	40,404
Health, welfare and sanitation	-	-	-
Culture and recreation	39,423	39,423	38,793
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	31,845	31,845	22,154
	<u>928,446</u>	<u>954,421</u>	<u>913,569</u>
Excess (deficiency) of revenues over expenditures	-	(25,975)	527,426
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(545,417)
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>(545,417)</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
Net change in fund balances	-	(25,975)	(17,991)
Fund Balances, Oct. 1, 2011	<u>693,140</u>	<u>693,140</u>	<u>693,140</u>
FUND BALANCES, SEPT. 30, 2012	<u>\$ 693,140</u>	<u>\$ 667,165</u>	<u>\$ 675,149</u>

GAAP DIFFERENCES	GAAP BASIS
\$ (112)	\$ 474,641
-	-
-	14,615
2,521	851,456
-	74,040
-	2
2,269	30,919
<u>4,678</u>	<u>1,445,673</u>
5,301	817,519
-	40,404
-	-
-	38,793
-	-
-	-
15,433	15,433
1,420	1,420
(22,154)	-
<u>-</u>	<u>913,569</u>
4,678	532,104
-	-
-	-
3,943	3,943
40,398	(505,019)
<u>44,341</u>	<u>(501,076)</u>
-	-
49,019	31,028
(8,550)	684,590
<u>\$ 40,469</u>	<u>\$ 715,618</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the Year Ended September 30, 2012

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	858	858	200
Intergovernmental	1,085,698	1,085,698	1,024,260
Charges for services	105,604	105,604	151,363
Investment earnings	-	-	-
Miscellaneous	185,697	185,697	129,084
	<u>1,377,857</u>	<u>1,377,857</u>	<u>1,304,907</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	1,238,857	1,294,979	1,178,488
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	139,000	139,000	166,476
	<u>1,377,857</u>	<u>1,433,979</u>	<u>1,344,964</u>
Excess (deficiency) of revenues over expenditures	-	(56,122)	(40,057)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(56,122)	(40,057)
Fund Balances, Oct. 1, 2011	294,186	294,186	294,186
FUND BALANCES, SEPT. 30, 2012	<u>\$ 294,186</u>	<u>\$ 238,064</u>	<u>\$ 254,129</u>

GAAP DIFFERENCES	GAAP BASIS
\$ -	\$ -
-	-
-	200
7,271	1,031,531
-	151,363
-	-
10,595	139,679
<u>17,866</u>	<u>1,322,773</u>
-	-
-	-
12,375	1,190,863
-	-
-	-
-	-
100,881	100,881
31,390	31,390
124,597	291,073
<u>269,243</u>	<u>1,614,207</u>
(251,377)	(291,434)
258,648	258,648
-	-
-	-
-	-
<u>258,648</u>	<u>258,648</u>
-	-
7,271	(32,786)
224,409	518,595
<u>\$ 231,680</u>	<u>\$ 485,809</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
AMBULANCE
For the Year Ended September 30, 2012

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	118,076	118,076	95,299
Investment earnings	-	-	-
Miscellaneous	8,516	8,516	7,433
	<u>126,592</u>	<u>126,592</u>	<u>102,732</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	89,592	89,592	74,211
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	37,000	37,000	19,561
	<u>126,592</u>	<u>126,592</u>	<u>93,772</u>
Excess (deficiency) of revenues over expenditures	-	-	8,960
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	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	8,960
Fund Balances, Oct. 1, 2011	<u>71,681</u>	<u>71,681</u>	<u>71,681</u>
FUND BALANCES, SEPT. 30, 2012	<u>\$ 71,681</u>	<u>\$ 71,681</u>	<u>\$ 80,641</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		-
	-		-
	9,920		105,219
	-		-
	-		7,433
	<u>9,920</u>		<u>112,652</u>
	-		-
	911		75,122
	-		-
	-		-
	-		-
	18,642		18,642
	8		8
	<u>46,089</u>		<u>65,650</u>
	<u>65,650</u>		<u>159,422</u>
	(55,730)		(46,770)
	65,650		65,650
	-		-
	-		-
	<u>65,650</u>		<u>65,650</u>
	-		-
	9,920		18,880
	<u>25,582</u>		<u>97,263</u>
\$	<u><u>35,502</u></u>	\$	<u><u>116,143</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the Year Ended September 30, 2012

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 520,966	\$ 520,966	\$ 528,602
Fees and fines	44	44	-
Licenses and permits	-	-	-
Intergovernmental	721,052	721,052	346,111
Charges for services	59,392	59,392	37,170
Investment earnings	-	-	-
Miscellaneous	28,526	28,526	1,397
	<u>1,329,980</u>	<u>1,329,980</u>	<u>913,280</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	1,286,280	1,319,423	1,301,923
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	43,700	63,269	63,506
	<u>1,329,980</u>	<u>1,382,692</u>	<u>1,365,429</u>
Excess (deficiency) of revenues over expenditures	-	(52,712)	(452,149)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	471,019
Transfers out	-	-	(19,783)
	<u>-</u>	<u>-</u>	<u>451,236</u>
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>451,236</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(52,712)	(913)
Fund Balances, Oct. 1, 2011	36,786	36,786	36,786
FUND BALANCES, SEPT. 30, 2012	<u>\$ 36,786</u>	<u>\$ (15,926)</u>	<u>\$ 35,873</u>

GAAP DIFFERENCES	GAAP BASIS
\$ 993	\$ 529,595
-	-
-	-
449	346,560
-	37,170
-	-
-	1,397
<u>1,442</u>	<u>914,722</u>
-	-
53,138	1,355,061
-	-
-	-
-	-
32,776	32,776
7,155	7,155
(39,006)	24,500
<u>54,063</u>	<u>1,419,492</u>
(52,621)	(504,770)
-	-
54,063	54,063
-	471,019
-	(19,783)
<u>54,063</u>	<u>505,299</u>
-	-
1,442	529
(1,799)	34,987
<u>\$ (357)</u>	<u>\$ 35,516</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE
For the Year Ended September 30, 2012

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	515,731	515,731	365,707
Investment earnings	-	-	-
Miscellaneous	12,119	12,119	1,635
	<u>527,850</u>	<u>527,850</u>	<u>367,342</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	290,850	290,850	257,515
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	237,000	237,000	215,478
	<u>527,850</u>	<u>527,850</u>	<u>472,993</u>
Excess (deficiency) of revenues over expenditures	-	-	(105,651)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale capital assets	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	(105,651)
Fund Balances, Oct. 1, 2011	173,135	173,135	173,135
FUND BALANCES, SEPT. 30, 2012	<u>\$ 173,135</u>	<u>\$ 173,135</u>	<u>\$ 67,484</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		-
	-		-
	-		365,707
	-		-
	-		1,635
	-		-
	-		367,342
	-		-
	-		-
	-		-
	134,911		392,426
	-		-
	-		-
	66,719		66,719
	13,848		13,848
	(215,478)		-
	-		472,993
	-		-
	-		(105,651)
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		(105,651)
	-		173,135
\$	-	\$	67,484

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SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2012

	<u>AIRPORT</u>		<u>VETERAN MEMORIAL</u>		<u>DISTRICT COURT</u>		<u>COUNTY FAIR</u>	
ASSETS								
Cash - County Treasurer	\$	40,613	\$	509	\$	104,727	\$	17,409
Accounts receivable		-		-		-		-
Taxes receivable		1,339		166		2,704		2,043
Other receivables		910		113		1,391		1,306
	\$	<u>42,862</u>	\$	<u>788</u>	\$	<u>108,822</u>	\$	<u>20,758</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Warrants payable	\$	-	\$	-	\$	-	\$	-
Deferred revenue		<u>1,232</u>		<u>153</u>		<u>2,488</u>		<u>1,880</u>
		<u>1,232</u>		<u>153</u>		<u>2,488</u>		<u>1,880</u>
FUND BALANCES								
Nonspendable		-		-		-		-
Restricted		-		-		-		-
Assigned		41,630		635		106,334		18,878
Unassigned		-		-		-		-
		<u>41,630</u>		<u>635</u>		<u>106,334</u>		<u>18,878</u>
	\$	<u>42,862</u>	\$	<u>788</u>	\$	<u>108,822</u>	\$	<u>20,758</u>

<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>	<u>TORT</u>	<u>WEEDS</u>
\$ 3,101	\$ 30,934	\$ 63,010	\$ 13,624	\$ 4,716	\$ 2,173
-	-	-	-	-	-
1,649	1,361	4,017	1,853	3,695	2,739
1,335	1,306	2,150	2,469	3,374	55
<u>6,085</u>	<u>33,601</u>	<u>69,177</u>	<u>17,946</u>	<u>11,785</u>	<u>4,967</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,517	1,252	3,696	1,705	3,399	2,520
<u>1,517</u>	<u>1,252</u>	<u>3,696</u>	<u>1,705</u>	<u>3,399</u>	<u>2,520</u>
-	-	-	-	-	-
-	-	-	-	-	-
4,568	32,349	65,481	16,241	8,386	2,447
-	-	-	-	-	-
<u>4,568</u>	<u>32,349</u>	<u>65,481</u>	<u>16,241</u>	<u>8,386</u>	<u>2,447</u>
<u>6,085</u>	<u>33,601</u>	<u>69,177</u>	<u>17,946</u>	<u>11,785</u>	<u>4,967</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2012

	ONEIDA COUNTY			JUVENILE
	CONSOLIDATED	SEARCH &	WATERWAYS	DEPARTMENT
	ELECTIONS	RESCUE		BUILDING
ASSETS				
Cash - County Treasurer	\$ 79,427	\$ 2,805	\$ 9,469	\$ 19,783
Accounts receivable	-	-	-	-
Taxes receivable	-	-	-	-
Other receivables	13,749	-	-	-
	<u>93,176</u>	<u>2,805</u>	<u>9,469</u>	<u>19,783</u>
	<u>\$ 93,176</u>	<u>\$ 2,805</u>	<u>\$ 9,469</u>	<u>\$ 19,783</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	93,176	2,805	9,469	19,783
Unassigned	-	-	-	-
	<u>93,176</u>	<u>2,805</u>	<u>9,469</u>	<u>19,783</u>
	<u>\$ 93,176</u>	<u>\$ 2,805</u>	<u>\$ 9,469</u>	<u>\$ 19,783</u>

COURT FACILITY FUND	INTERLOCK/ MONITORING FUND	911 FUND	RECOVERY ACT GRANT FUND	TAYLOR GRAZING FUND	TOTALS
\$ 17,309	\$ 9,718	\$ 23,764	\$ 12,466	\$ 97	\$ 455,654
-	-	-	-	-	-
-	-	-	-	-	21,566
-	-	-	-	-	28,158
<u>17,309</u>	<u>9,718</u>	<u>23,764</u>	<u>12,466</u>	<u>97</u>	<u>505,378</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	19,842
-	-	-	-	-	-
-	-	-	-	-	19,842
-	-	-	-	-	-
-	-	-	-	-	-
17,309	9,718	23,764	12,466	97	485,536
-	-	-	-	-	-
<u>17,309</u>	<u>9,718</u>	<u>23,764</u>	<u>12,466</u>	<u>97</u>	<u>485,536</u>
<u>\$ 17,309</u>	<u>\$ 9,718</u>	<u>\$ 23,764</u>	<u>\$ 12,466</u>	<u>\$ 97</u>	<u>\$ 505,378</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, 2012

	AIRPORT	VETERANS MEMORIAL	DISTRICT COURT	COUNTY FAIR
REVENUES				
Taxes	\$ 21,005	\$ 2,629	\$ 31,913	\$ 29,519
Licenses and permits	-	-	-	-
Intergovernmental revenues	3,189	438	5,353	5,043
Charges for services	-	-	96,819	28,556
Fines and forfeitures	-	-	247	-
Investment interest	-	-	-	-
Miscellaneous and contributions	1,750	-	-	4,170
	<u>25,944</u>	<u>3,067</u>	<u>134,332</u>	<u>67,288</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	112,499	-
Health, welfare and sanitation	-	-	-	-
Public works	8,063	-	-	-
Culture and recreation	-	3,000	-	69,458
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	<u>8,063</u>	<u>3,000</u>	<u>112,499</u>	<u>69,458</u>
Excess (deficiency) of revenues over expenditures	17,881	67	21,833	(2,170)
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	46,203	-
Statutory transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	17,881	67	68,036	(2,170)
Restated Fund Balances, Oct. 1, 2011	23,749	568	38,298	21,048
FUND BALANCES, Sept. 30, 2012	<u>\$ 41,630</u>	<u>\$ 635</u>	<u>\$ 106,334</u>	<u>\$ 18,878</u>

HEALTH DISTRICT	PARKS & RECREATION	INDIGENT & CHARITY	REVALUATION	TORT	WEEDS
\$ 29,163	\$ 28,220	\$ 50,131	\$ 27,132	\$ 74,695	\$ 30,219
-	-	-	-	-	-
5,155	21,044	8,279	8,330	13,000	1,405
-	28,505	-	-	-	188
-	-	-	-	-	-
-	-	-	-	-	-
-	4,151	685	-	4,637	14
<u>34,318</u>	<u>81,920</u>	<u>59,095</u>	<u>35,462</u>	<u>92,332</u>	<u>31,826</u>
-	-	-	32,167	87,435	-
-	-	-	-	-	-
31,641	-	57,086	-	-	-
-	62,786	-	-	-	-
-	-	-	-	-	80,685
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>31,641</u>	<u>62,786</u>	<u>57,086</u>	<u>32,167</u>	<u>87,435</u>	<u>80,685</u>
2,677	19,134	2,009	3,295	4,897	(48,859)
-	-	-	-	-	-
-	-	-	-	-	46,000
-	-	-	-	-	-
<u>2,677</u>	<u>19,134</u>	<u>2,009</u>	<u>3,295</u>	<u>4,897</u>	<u>(2,859)</u>
<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>\$ 4,568</u>	<u>\$ 32,349</u>	<u>\$ 65,481</u>	<u>\$ 16,241</u>	<u>\$ 8,386</u>	<u>\$ 2,447</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, 2012

	ONEIDA COUNTY			JUVENILE
	CONSOLIDATED	SEARCH &	WATERWAYS	DEPARTMENT
REVENUES	ELECTIONS	RESCUE		BUILDING
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	69,313	-	7,997	-
Charges for services	-	4,385	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	2,500	-
	<u>69,313</u>	<u>4,385</u>	<u>10,497</u>	<u>-</u>
EXPENDITURES				
General government	16,535	-	-	-
Public safety	-	5,600	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	7,437	-
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	<u>16,535</u>	<u>5,600</u>	<u>7,437</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	52,778	(1,215)	3,060	-
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	19,783
Statutory transfers out	(3,943)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	48,835	(1,215)	3,060	19,783
Restated Fund Balances, Oct. 1, 2011	44,341	4,020	6,409	-
FUND BALANCES, Sept. 30, 2012	<u>\$ 93,176</u>	<u>\$ 2,805</u>	<u>\$ 9,469</u>	<u>\$ 19,783</u>

COURT FACILITY FUND	INTERLOCK/ MONITORING FUND	911 FUND	RECOVERY ACT GRANT FUND	TAYLOR GRAZING FUND	TOTALS
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,626
-	-	-	-	-	-
-	-	-	-	-	148,546
-	-	49,196	-	-	207,649
-	-	-	-	-	247
-	-	-	-	-	-
1,690	405	-	-	7,040	27,042
<u>1,690</u>	<u>405</u>	<u>49,196</u>	<u>-</u>	<u>7,040</u>	<u>708,110</u>
-	-	-	-	7,040	143,177
2,586	-	24,529	-	-	145,214
-	-	-	-	-	88,727
-	-	-	-	-	8,063
-	-	-	-	-	142,681
-	-	-	-	-	80,685
-	-	-	-	-	-
-	-	26,043	-	-	26,043
-	-	3,256	-	-	3,256
-	-	-	-	-	-
<u>2,586</u>	<u>-</u>	<u>53,828</u>	<u>-</u>	<u>7,040</u>	<u>637,846</u>
(896)	405	(4,632)	-	-	70,264
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	111,986
-	-	-	-	-	(3,943)
<u>(896)</u>	<u>405</u>	<u>(4,632)</u>	<u>-</u>	<u>-</u>	<u>178,307</u>
18,205	9,313	28,396	12,466	97	307,229
<u>\$ 17,309</u>	<u>\$ 9,718</u>	<u>\$ 23,764</u>	<u>\$ 12,466</u>	<u>\$ 97</u>	<u>\$ 485,536</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2012

	<u>AUDITORS TRUST</u>	<u>ECONOMIC DEVELOPMENT TRUST</u>	<u>CRISIS CENTER TRUST</u>	<u>BEAR RIVER DRUG TASK FORCE TRUST</u>
ASSETS				
Cash - County Treasurer	\$ 207,833	\$ 14,940	\$ -	\$ 49,328
Receivables	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,970</u>
	<u>\$ 207,833</u>	<u>\$ 14,940</u>	<u>\$ -</u>	<u>\$ 52,298</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Unreserved fund balances	<u>207,833</u>	<u>14,940</u>	<u>-</u>	<u>52,298</u>
	<u>\$ 207,833</u>	<u>\$ 14,940</u>	<u>\$ -</u>	<u>\$ 52,298</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>
\$ 21,729	\$ 160	\$ -	\$ 3,814	\$ 297,804
-	-	-	-	2,970
<u>21,729</u>	<u>160</u>	<u>-</u>	<u>3,814</u>	<u>300,774</u>
 \$ -	 \$ -	 \$ -	 \$ -	 \$ -
 -	 -	 -	 -	 -
 21,729	 160	 -	 3,814	 300,774
<u>21,729</u>	<u>160</u>	<u>-</u>	<u>3,814</u>	<u>300,774</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, 2012

	AUDITOR TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTR TRUST	BEAR RIVER DRUG TASK FORCE TRUST
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	359,647	35,000	1,134	117,224
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	11,670	22,672	-	-
	<u>371,317</u>	<u>57,672</u>	<u>1,134</u>	<u>117,224</u>
EXPENDITURES				
General government	373,217	-	-	-
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	-	60,878	1,134	43,750
	<u>373,217</u>	<u>60,878</u>	<u>1,134</u>	<u>43,750</u>
Excess (deficiency) of revenues over expenditures	(1,900)	(3,206)	-	73,474
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	(46,203)	-
	<u>-</u>	<u>-</u>	<u>(46,203)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	(1,900)	(3,206)	(46,203)	73,474
Fund Balances, Oct. 1, 2011	209,733	18,146	46,203	(21,176)
FUND BALANCES, Sept. 30, 2012	<u>\$ 207,833</u>	<u>\$ 14,940</u>	<u>\$ -</u>	<u>\$ 52,298</u>

DRUG COURT TRUST	DIVERSION FEES TRUST	SENIOR CITIZENS TRUST	SHERIFF'S REVOLVING TRUST	TOTALS
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	513,005
-	75	-	3,277	3,352
-	-	-	-	-
-	-	-	-	-
3,844	-	-	-	38,186
<u>3,844</u>	<u>75</u>	<u>-</u>	<u>3,277</u>	<u>554,543</u>
-	-	-	-	373,217
6,568	-	-	1,623	8,191
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	45	-	-	105,807
<u>6,568</u>	<u>45</u>	<u>-</u>	<u>1,623</u>	<u>487,215</u>
(2,724)	30	-	1,654	67,328
-	-	-	-	-
-	-	-	-	-
-	-	-	(12,000)	(58,203)
(2,724)	30	-	(10,346)	9,125
<u>24,453</u>	<u>130</u>	<u>-</u>	<u>14,160</u>	<u>291,649</u>
<u>\$ 21,729</u>	<u>\$ 160</u>	<u>\$ -</u>	<u>\$ 3,814</u>	<u>\$ 300,774</u>

OTHER SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2012

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
<i>Clerk/Auditor/Recorder</i>			
Salaries	\$ 89,800	\$ 89,794	\$ 6
Personnel benefits	-	-	-
Travel	2,550	1,855	695
Supplies	3,000	2,560	440
Grant expenditures	-	-	-
Insurance	-	-	-
Utilities	-	-	-
Repairs and maintenance	400	249	151
Dues and memberships	525	225	300
Postage	1,000	1,128	(128)
Miscellaneous	100	53	47
Capital outlay	2,000	707	1,293
Department Totals	99,375	96,571	2,804
<i>Assessor</i>			
Salaries	147,883	147,364	519
Travel	4,400	3,284	1,116
Supplies	2,500	887	1,613
Utilities	1,000	850	150
Repairs and maintenance	2,000	2,433	(433)
Dues and memberships	700	790	(90)
Postage	3,000	2,519	481
Miscellaneous	200	98	102
Invasive species	-	-	-
Capital outlay	1,000	-	1,000
Department Totals	162,683	158,225	4,458
<i>Treasurer/Tax Collector</i>			
Salaries	73,143	73,143	-
Travel	1,900	1,288	612
Training	200	200	-
Supplies	1,200	397	803
Utilities	-	-	-
Repairs and maintenance	100	-	100
Advertising	350	131	219
Dues and memberships	125	50	75
Postage	2,000	1,955	45
Tax deeding and title search	3,000	3,174	(174)
Miscellaneous	100	35	65
Capital outlay	500	276	224
Department Totals	\$ 82,618	\$ 80,649	\$ 1,969

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2012

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Commissioners</i>			
Salaries	\$ 38,352	\$ 38,352	\$ -
Travel	9,800	2,851	6,949
Supplies	-	-	-
Utilities	-	-	-
Dues and memberships	400	150	250
Miscellaneous	200	75	125
Capital outlay	-	-	-
Department Totals	48,752	41,428	7,324
<i>Coroner</i>			
Salaries	1,127	1,127	-
Travel	100	150	(50)
Professional services	-	-	-
Autopsies and inquests	-	-	-
Jury and witnesses	50	-	50
Department Totals	1,277	1,277	-
<i>Annex Building and Grounds</i>			
Salaries	4,018	4,018	-
Supplies	400	328	72
Professional services	-	-	-
Utilities	6,000	6,712	(712)
Repairs and maintenance	2,000	1,420	580
Rent	-	-	-
Capital outlay	-	-	-
Department Totals	12,418	12,478	(60)
<i>Buildings and Grounds</i>			
Salaries	22,396	22,396	-
Supplies	2,500	3,117	(617)
Professional services	500	408	92
Utilities	32,000	30,515	1,485
Repairs and maintenance	35,000	5,671	29,329
Miscellaneous	4,500	3,300	1,200
Capital outlay	5,000	-	5,000
Department Totals	\$ 101,896	\$ 65,407	\$ 36,489

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2012

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Emergency Management</i>			
Salaries	\$ 6,180	\$ 6,180	\$ -
Travel	2,500	3,249	(749)
Repairs and maintenance	5,000	5,000	-
CERT grant	25,975	25,975	-
Communication equipment	-	-	-
Department Totals	39,655	40,404	(749)
<i>County Agent</i>			
Salaries	35,746	35,273	473
Travel	900	743	157
Contracts	1,500	1,500	-
Supplies	2,080	1,984	96
Utilities	3,800	3,832	(32)
Vehicles	1,360	1,499	(139)
Repairs and maintenance	900	332	568
Postage	180	90	90
Photography and printing	2,950	3,854	(904)
Dues and memberships	125	63	62
Miscellaneous	500	421	79
Predatory animal control	1,500	1,500	-
Capital outlay	1,000	-	1,000
Department Totals	52,541	51,091	1,450
<i>Roll Clerk-Data Processing</i>			
Supplies	2,000	925	1,075
Repairs and maintenance	1,000	-	1,000
Contracts	43,500	38,533	4,967
Capital outlay	5,500	4,318	1,182
Department Totals	52,000	43,776	8,224
<i>Elections</i>			
Salaries	-	80	(80)
Travel	100	-	100
Supplies	1,800	1,449	351
Advertising	1,400	2,701	(1,301)
Postage	600	476	124
Photography and printing	15,000	10,125	4,875
Miscellaneous	200	63	137
Professional services	2,050	3,155	(1,105)
Repairs and maintenance	1,200	3,945	(2,745)
Capital outlay	-	-	-
Department Totals	\$ 22,350	\$ 21,994	\$ 356

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2012

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>County General</i>			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	191,296	199,081	(7,785)
Travel	1,700	1,700	-
Supplies	-	-	-
Professional services	12,500	10,500	2,000
Advertising	4,000	5,818	(1,818)
Dues and memberships	5,345	5,308	37
Senior citizens	5,000	5,000	-
Miscellaneous	23,670	30,509	(6,839)
Signs	1,500	950	550
Contracts	2,000	10,000	(8,000)
College tuition	15,000	14,550	450
Veterans expense	-	-	-
Capital outlay	16,845	16,853	(8)
Department Totals	278,856	300,269	(21,413)
TOTAL CURRENT EXPENSE	\$ 954,421	\$ 913,569	\$ 40,852
ROAD AND BRIDGE			
Salaries	\$ 333,997	\$ 322,410	\$ 11,587
Personnel benefits	175,860	166,690	9,170
Supplies	19,500	16,096	3,404
Utilities	23,500	20,533	2,967
Vehicles	136,000	138,425	(2,425)
Professional services	2,000	2,000	-
Repairs and maintenance	60,000	58,140	1,860
Rent	3,000	2,067	933
Freight	28,000	42,913	(14,913)
Miscellaneous	26,000	5,131	20,869
Grant expenditures	56,122	56,122	-
Chemicals	8,000	8,000	-
Dust guard	60,000	47,283	12,717
Crushed rock and gravel	70,000	24,398	45,602
Road oil and concrete	230,000	260,732	(30,732)
Projects	50,000	-	50,000
Signs	5,000	1,305	3,695
Culverts and cattle guards	8,000	6,243	1,757
Capital outlay	139,000	166,476	(27,476)
Total Road and Bridge	\$ 1,433,979	\$ 1,344,964	\$ 89,015

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2012

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AIRPORT			
Salaries	\$ -	\$ -	\$ -
Supplies	500	5	495
Insurance	50	25	25
Utilities	3,000	3,534	(534)
Repairs and maintenance	6,000	730	5,270
Miscellaneous	13,000	3,769	9,231
Capital outlay	-	-	-
Total Airport	<u>\$ 22,550</u>	<u>\$ 8,063</u>	<u>\$ 14,487</u>
AMBULANCE			
Salaries	\$ 28,000	\$ 23,520	\$ 4,480
Personnel benefits	2,392	2,235	157
Travel	2,000	2,510	(510)
Supplies	8,600	8,156	444
Insurance	1,800	2,623	(823)
Utilities	5,100	4,731	369
Vehicles	6,300	7,585	(1,285)
Professional services	8,000	7,901	99
Repairs and maintenance	6,300	5,171	1,129
Grant expenditures	-	-	-
Postage	100	23	77
Uniforms	3,500	1,131	2,369
Miscellaneous	5,500	4,661	839
Education	12,000	3,964	8,036
Capital outlay	37,000	19,561	17,439
Total Ambulance	<u>\$ 126,592</u>	<u>\$ 93,772</u>	<u>\$ 32,820</u>
VETERAN MEMORIAL			
Miscellaneous	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>
Total Veteran Memorial	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2012

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT			
Salaries	\$ 39,140	\$ 39,073	\$ 67
Personnel benefits	16,600	15,586	1,014
Travel	2,300	1,371	929
Supplies	5,000	4,297	703
Utilities	600	570	30
Crisis center	-	-	-
Professional services	14,500	4,750	9,750
Dues and memberships	550	203	347
Law library	5,000	6,225	(1,225)
Postage	5,000	2,955	2,045
Transcripts	1,000	2,526	(1,526)
Miscellaneous	4,500	3,074	1,426
Stop grant	-	-	-
Drug court	-	-	-
Juvenile diversion	-	-	-
Education	-	-	-
Jury and witness	2,750	1,747	1,003
Contracts	20,000	30,122	(10,122)
Capital outlay	4,000	-	4,000
Total District Court	\$ 120,940	\$ 112,499	\$ 8,441
COUNTY FAIR			
Salaries	\$ 3,728	\$ 3,728	\$ -
Personnel benefits	1,595	1,406	189
Travel	1,150	68	1,082
Contracts	28,000	24,490	3,510
Supplies	1,050	594	456
Utilities	3,700	3,934	(234)
Vehicle	2,000	422	1,578
Insurance	-	-	-
Repairs and maintenance	11,000	8,565	2,435
Advertising	2,700	3,642	(942)
Awards	5,000	3,551	1,449
Postage	350	225	125
Ambulance services	-	-	-
Printing	-	-	-
Racing expense	4,350	4,235	115
Miscellaneous	4,000	4,376	(376)
Entertainment	2,000	1,862	138
Capital outlay	9,000	8,360	640
Total County Fair	\$ 79,623	\$ 69,458	\$ 10,165

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2012

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
<i>Clerk of the District Court</i>			
Salaries	\$ 64,804	\$ 64,804	\$ -
Department totals	64,804	64,804	-
<i>Sheriff</i>			
Salaries	475,470	473,389	2,081
Travel	1,285	1,033	252
Training	3,864	3,864	-
Supplies	4,125	2,881	1,244
Utilities	9,472	9,472	-
Vehicles	33,927	34,186	(259)
Repairs and maintenance	9,323	8,820	503
Rental expense	5,625	5,625	-
Dues and memberships	400	215	185
Photography and printing	900	1,213	(313)
Postage	500	738	(238)
Uniforms	3,750	4,591	(841)
Weapons and ammunition	4,000	4,116	(116)
Miscellaneous	5,750	5,921	(171)
Byrne grant	-	-	-
Drug enforcement	1,000	1,000	-
Contracts	4,200	4,446	(246)
Capital outlay	43,700	43,937	(237)
Department totals	607,291	605,447	1,844
<i>Prosecuting Attorney</i>			
Salaries	94,680	94,674	6
Contracts	-	-	-
Travel	2,200	1,664	536
Supplies	5,400	2,435	2,965
Utilities	3,100	3,011	89
Professional service	300	-	300
Repairs and maintenance	100	96	4
Rental expense	-	-	-
Dues and memberships	1,200	1,295	(95)
Postage	400	421	(21)
Photography and printing	200	-	200
Department totals	107,580	103,596	3,984
<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, 2012

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
<i>Juvenile Detention</i>			
Salaries	\$ 59,874	\$ 59,111	\$ 763
Miscellaneous	4,600	3,384	1,216
Block grant	3,521	4,919	(1,398)
Cigarettes and tobacco	9,692	8,778	914
Miscellaneous programs	-	-	-
Capital outlay	19,569	19,569	-
Department totals	97,256	95,761	1,495
<i>General</i>			
Personnel benefits	273,111	273,112	(1)
Department totals	273,111	273,112	(1)
<i>Jail</i>			
Salaries	7,000	9,197	(2,197)
Travel	2,800	4,893	(2,093)
Jail inspection	2,450	2,450	-
Repairs and maintenance	200	504	(304)
Jail food	200	-	200
Clothing	-	-	-
Medical	-	-	-
Prisoner board	190,000	175,665	14,335
Miscellaneous	-	-	-
Supplies	-	-	-
Rental expense	-	-	-
Capital outlay	-	-	-
Department totals	202,650	192,709	9,941
Total Justice Fund	\$ 1,382,692	\$ 1,365,429	17,263
HEALTH DISTRICT			
Salaries	\$ 3,133	\$ 3,133	\$ -
Personnel benefits	265	254	11
Miscellaneous	370	61	309
Contracts	-	-	-
Operating	28,193	28,193	-
Total Health District	\$ 31,961	\$ 31,641	\$ 320

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2012

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PARKS AND RECREATION			
Salary	\$ 29,622	\$ 29,622	\$ -
Personnel benefits	2,130	2,399	(269)
Supplies	500	161	339
Utilities	11,850	7,467	4,383
Repairs and maintenance	7,500	6,454	1,046
Miscellaneous	5,050	4,045	1,005
Chemicals	7,938	7,938	-
Fireworks	3,500	3,500	-
Oneida Recreation District	1,200	1,200	-
Capital outlay	-	-	-
Total Parks and Recreation	<u>\$ 69,290</u>	<u>\$ 62,786</u>	<u>\$ 6,504</u>
INDIGENT AND CHARITY			
Medical	\$ 82,000	\$ 47,085	\$ 34,915
Miscellaneous	1,000	9,820	(8,820)
Non-medical expenses	7,900	40	7,860
Postage	-	141	(141)
Total Indigent and Charity	<u>\$ 90,900</u>	<u>\$ 57,086</u>	<u>\$ 33,814</u>
REVALUATION			
Salaries	\$ 3,370	\$ -	\$ 3,370
Personnel benefits	602	-	602
Travel	350	324	26
Supplies	1,000	42	958
Miscellaneous	500	1	499
Contracts	39,000	29,900	9,100
Capital outlay	7,600	1,900	5,700
Total Revaluation	<u>\$ 52,422</u>	<u>\$ 32,167</u>	<u>\$ 20,255</u>
SOLID WASTE			
Salaries	\$ 112,750	\$ 118,434	\$ (5,684)
Personnel benefits	51,100	52,374	(1,274)
Training	500	1,422	(922)
Supplies	1,000	468	532
Insurance	-	-	-
Vehicles	40,000	39,957	43
Repairs and maintenance	18,000	16,686	1,314
Rent	-	-	-
Miscellaneous	8,000	6,267	1,733
Contracts	59,500	21,907	37,593
Capital outlay	237,000	215,478	21,522
Total Solid Waste	<u>\$ 527,850</u>	<u>\$ 472,993</u>	<u>\$ 54,857</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2012

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TORT			
Personnel benefits	\$ 32,000	\$ 32,000	\$ -
Insurance	53,623	53,623	-
Capital crimes defense	1,812	1,812	-
Total Tort	<u>\$ 87,435</u>	<u>\$ 87,435</u>	<u>\$ -</u>
WEEDS			
Salaries	\$ 19,000	\$ 19,856	\$ (856)
Personnel benefits	7,385	6,908	477
Contracts	19,474	19,474	-
Travel	875	882	(7)
Supplies	200	204	(4)
Insurance	-	-	-
Utilities	4,350	3,850	500
Vehicles	7,150	3,897	3,253
Repairs and maintenance	4,700	4,766	(66)
Dues and memberships	600	1,200	(600)
Postage	50	-	50
Miscellaneous	2,400	2,397	3
Chemicals	25,000	17,251	7,749
Spraying	-	-	-
Capital outlay	-	-	-
Total Weeds	<u>\$ 91,184</u>	<u>\$ 80,685</u>	<u>\$ 10,499</u>
CONSOLIDATED ELECTIONS			
Salaries	\$ 9,600	\$ 9,597	\$ 3
Personnel benefits	4,185	1,774	2,411
Travel	300	120	180
Supplies	8,000	342	7,658
Advertising	8,000	1,291	6,709
Insurance	-	-	-
Postage	1,000	70	930
Publications	8,000	1,309	6,691
Miscellaneous	2,400	1,424	976
Election workers	7,000	608	6,392
Contracts	3,000	-	3,000
Total Consolidated Elections	<u>\$ 51,485</u>	<u>\$ 16,535</u>	<u>\$ 34,950</u>
SEARCH AND RESCUE			
Miscellaneous	\$ 5,600	\$ 5,600	\$ -
Total Search and Rescue	<u>\$ 5,600</u>	<u>\$ 5,600</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2012

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WATERWAYS			
Salary	\$ 2,466	\$ 1,672	\$ 794
Personnel benefits	196	136	60
Supplies	200	192	8
Vehicles	1,000	628	372
Repairs and maintenance	1,700	2,148	(448)
Rent	5,000	2,464	2,536
Postage	-	-	-
Miscellaneous	600	197	403
Capital Outlay	-	-	-
Total Waterways	<u>\$ 11,162</u>	<u>\$ 7,437</u>	<u>\$ 3,725</u>
JUVENILE DEPARTMENT BUILDING FUND			
Capital outlay	\$ -	\$ -	\$ -
Total Juvenile Department Building Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
COURT FACILITY FUND			
Supplies	\$ -	\$ 1,994	\$ (1,994)
Miscellaneous	-	592	(592)
Total Court Facility Fund	<u>\$ -</u>	<u>\$ 2,586</u>	<u>\$ (2,586)</u>
911 FUND			
Emergency services	\$ -	\$ 9,298	\$ (9,298)
Repairs and maintenance	-	1,109	(1,109)
Miscellaneous	-	41,469	(41,469)
Capital outlay	-	1,952	(1,952)
Total 911 Fund	<u>\$ -</u>	<u>\$ 53,828</u>	<u>\$ (53,828)</u>
INTERLOCK / MONITORING FUND			
Miscellaneous	\$ -	\$ -	\$ -
Total Interlock / Monitoring Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECOVERY ACT GRANT			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Travel	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	-	-
Total Recovery Act Grant	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2012

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TAYLOR GRAZING FUND			
Miscellaneous	\$ -	\$ 7,040	\$ (7,040)
Total Taylor Grazing Fund	\$ -	\$ 7,040	\$ (7,040)
 TOTAL SPECIAL REVENUE	 \$ 4,188,665	 \$ 3,915,004	 \$ 273,661
TOTAL GOVERNMENTAL FUND TYPES	\$ 5,143,086	\$ 4,828,573	\$ 314,513

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2012

Total expenditures - budgetary basis	\$ 4,828,573
Increase in expenditures from trade-in	10,595
Capital outlay acquired through long-term debt	324,298
Supplies acquired through grants	29,563
Capital outlays acquired through grants	<u>24,500</u>
Total expenditures - GAAP basis	<u>\$ 5,217,529</u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF CAPITAL LEASE OBLIGATIONS
September 30, 2012

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
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
Totals	\$ 16,126	\$ 728	\$ 27,623	\$ 1,676	\$ 182,224	\$ 14,364	\$ 182,224	\$ 14,364

	<u>420E Backhoe</u> 4.30%		<u>963D Track Loader</u> 4.20%		<u>(2) 2010 Dodge Rams</u> 6.25%		<u>Peterbilt 320 Truck</u> 4.99%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 12,956	\$ 1,744	\$ -	\$ -	\$ 17,649	\$ 1,837	\$ 33,859	\$ 5,456
2014	13,513	1,187	35,953	5,299	-	-	35,588	3,727
2015	14,093	607	90,209	3,791	-	-	37,405	1,910
Totals	\$ 40,562	\$ 3,538	\$ 126,162	\$ 9,090	\$ 17,649	\$ 1,837	\$ 106,852	\$ 11,093

	<u>2011 Dodge Dakota</u> 8.14%		<u>2011 Dodge Dakota Crew</u> 8.14%		<u>2003 Chevrolet Crew Cab</u> 4.22%		<u>2012 950K Cat Wheel Loader</u> 3.00%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 8,507	\$ 1,442	\$ 8,975	\$ 1,521	\$ 23,369	\$ 1,631	\$ 21,925	\$ 4,108
2014	9,199	749	9,706	791	23,638	1,362	19,619	6,414
2015	-	-	-	-	-	-	20,207	5,826
2016	-	-	-	-	-	-	20,799	5,234
2017	-	-	-	-	-	-	153,184	3,686
Totals	\$ 17,706	\$ 2,191	\$ 18,681	\$ 2,312	\$ 47,007	\$ 2,993	\$ 235,734	\$ 25,268

Totals

	Principal	Interest
2013	\$ 216,773	\$ 35,443
2014	465,880	32,957
2015	161,914	12,134
2016	20,799	5,234
2017	153,184	3,686
Totals	\$ 1,018,550	\$ 89,454

***INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE
A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133***

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

Compliance

We have audited Oneida County's compliance, with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2012. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2012.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we considered to be *material weaknesses*, as defined above.

This report is intended solely for the information and use of the management and federal awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Searle Hart & Associates PLLC

April 22, 2013



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ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF FEDERAL AWARDS
MODIFIED ACCRUAL BASIS
For the Year Ended September 30, 2012

<u>FEDERAL GRANTOR PASS THROUGH STATE OF IDAHO PROGRAM TITLE</u>	<u>FEDERAL CFDA NO.</u>	<u>PASS THROUGH GRANTOR NO.</u>	<u>EXPENDED</u>
INDIRECT GRANTS			
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Passed Through State Department of Lands			
Cooperative Forestry Assistance	10.664	10-DG-11046000-622	\$ 3,413
Total - U.S. Department of Agriculture			3,413
<u>DEPARTMENT OF JUSTICE</u>			
Passed Through Idaho State Police			
Violence Against Women Formula Grants	16.588	2011-WF-AX-0048	1,201
ARRA Edward Byrne Memorial Justice Assist.	16.803	2009-SU-B9-0046	113,366
Total - Department of Justice			114,567
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
Passed Through State Department of Parks and Recreation			
Boating Safety Financial Assistance	97.012	14.01.16	693
Passed Through State Military Division			
Pre-Disaster Mitigation	97.047	EMS2011PC0003	25,975
Emergency Management Performance	97.042	2010EPE00056	4,840
		EMW2011EP00082	
Homeland Security Grant Program	97.067	Various	54,063
Total - Department of Homeland Security			85,571
DIRECT GRANTS			
<u>DEPARTMENT OF THE INTERIOR</u>			
Payment in Lieu of Taxes	15.226	-	596,198
Total - U.S. Department of the Interior			596,198
TOTAL FEDERAL AWARDS			\$ 799,749

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS - MODIFIED ACCRUAL BASIS
For the Year Ended September 30, 2012

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting as described in Note 1 to the financial statements.

NOTE 2- NONMONETARY TRANSACTIONS

Nonmonetary assistance is reported for some of the Homeland Security Program equipment which was acquired through the State of Idaho.

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2012

SECTION 1 - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of Auditor's Report Issued: Unqualified

Internal Control Over Financial Reporting:

Material Weaknesses Identified	<u> </u> YES	<u> X </u> NO
Significant Deficiencies Identified that are not considered to be material weaknesses	<u> X </u> YES	<u> </u> None Reported
Noncompliance Material to financial statements noted	<u> </u> YES	<u> X </u> NO

Federal Awards

Internal Control Over Major Programs:

Material Weaknesses Identified	<u> </u> YES	<u> X </u> NO
Significant Deficiencies Identified that are not considered to be material weaknesses	<u> </u> YES	<u> X </u> None Reported

Type of Auditor's Report Issued on Compliance For Major Programs: Unqualified

Audit Findings Required to be reported in accordance with section 510(a) of Circular A-133	<u> </u> YES	<u> X </u> NO
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Identification of Major Programs:

15.226	Payment in Lieu of Taxes	\$ 596,198
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Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee Qualified as Low-Risk Auditee	<u> </u> YES	<u> X </u> NO
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SECTION II - FINANCIAL STATEMENT FINDINGS

2012-1

Criteria: An effective system of internal controls requires that a revenue budget be established.

Condition: No revenue budget was established for the current year.

Cause: County personnel did not establish a revenue budget.

Effect: By not establishing a revenue budget, the expenditure may not be accurate since revenue sources were not established as a guideline.

Recommendation: We recommend that a revenue budget be established every year.

Management's response

and corrective action: We use revenue forecasts in planning yearly budgets, but will consider posting these forecasts on the computer.

2012-2

Criteria: An effective system of internal controls requires posting of revenue be consistent from year to year.

Condition: Revenue can be misstated for the year if the County is not consistent in its treatment of backdating A/C's. Sales tax and state revenue sharing received in October of 2012 were backdated to September 30, but the same revenue was not backdated in 2011. Five quarters of state revenue were posted during the 2012 fiscal year because posting of backdated A/C's was not consistent with the prior year.

Cause: Sales tax and state revenue sharing received in October 2012 was backdated to September 30, but were not backdated in 2011.

Effect: Sales tax and state revenue sharing were overstated for the 2012 fiscal year. There is a risk that you could plan on more revenue for the next year's budget than is actually coming in.

Recommendation: We recommend that state revenues be posted in the year they are received.

Management's response

and corrective action: We discussed this with the auditors and will post state revenues in the year they are received.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

ONEIDA COUNTY - STATE OF IDAHO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended September 30, 2012

PRIOR YEAR QUESTIONED COSTS

None

FINDINGS

None