

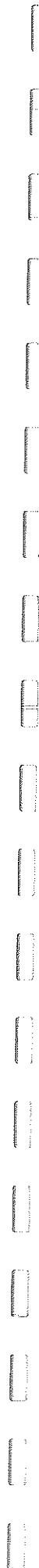
**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2013**



ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

TABLE OF CONTENTS

ITEM	PAGE NO.
Independent Auditor's Report	
<i>FINANCIAL SECTION</i>	
Statement of Net Position	1 - 2
Statement of Activities	3 - 4
Balance Sheet - Governmental Funds	5 - 6
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	7
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	8 - 9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	10
Statement of Revenues, Expenses, and Changes in Net Position Proprietary Fund Types - Component Unit - Oneida County Hospital	11
Statement of Cash Flows - Proprietary Fund Types - Component Unit - Oneida County Hospital	12 - 13
Statement of Fiduciary Net Position	14
Statement of Changes in Fiduciary Net Position	15
Index to the Notes to the Financial Statements	16
Notes to the Financial Statements	17 - 29
<i>REQUIRED SUPPLEMENTARY INFORMATION</i>	
Budget and Actual (With Budget to GAAP Differences) - General Fund	30 - 31
Budget and Actual (With Budget to GAAP Differences) - Road and Bridge	32 - 33
Budget and Actual (With Budget to GAAP Differences) - Ambulance	34 - 35
Budget and Actual (With Budget to GAAP Differences) - Justice Fund	36 - 37
Budget and Actual (With Budget to GAAP Differences) - Solid Waste	38 - 39
Notes to the Required Supplementary Information	40



ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

TABLE OF CONTENTS

ITEM	PAGE NO.
<i>SUPPLEMENTARY INFORMATION</i>	
Combining Balance Sheets - Governmental Fund Types - Nonmajor Special Revenue Funds	41 - 45
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund Types - Nonmajor Special Revenue Funds	46 - 50
Combining Balance Sheet - Fiduciary Fund Types - Private Purpose Trust Funds	51 - 52
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Fiduciary Fund Types - Private Purpose Trust Funds	53 - 54
<i>OTHER SUPPLEMENTARY DATA</i>	
Analysis of Expenditures by Fund - Budgetary Basis	55 - 66
Reconciliation of Expenditures - Budgetary Basis to GAAP Basis	67
Schedule of Capital Lease Obligations	68
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 <i>Government Auditing Standards</i>	69 - 70
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	71 - 72
Schedule of Federal Awards	73
Notes to the Schedule of Expenditures of Federal Awards	74
Schedule of Findings and Questioned Costs	75
Summary Schedule of Prior Audit Findings	76



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information for Oneida County, Idaho, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise Oneida County, Idaho's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and the fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions 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 thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Oneida County Hospital, 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our opinions.



Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Oneida County, Idaho, as of September 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that supplementary information, such as management's discussion and analysis and 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 have 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 response 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 sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Oneida County, Idaho's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, required by Office of Management and 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 were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such 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 federal awards are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Analysis of Expenditures by Fund – Budgetary Basis and the Schedule of Capital Lease Obligations have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.



Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our reported dated March 24, 2014, on our consideration of Oneida County, Idaho's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Oneida County, Idaho's internal control over financial reporting and compliance.

Seale Hart's associates PLLC

Idaho Falls, Idaho
March 24, 2014



FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2013

	GOVERNMENTAL ACTIVITIES	TOTAL GOVERNMENTAL ACTIVITIES	COMPONENT UNIT
ASSETS			
Cash - County Treasurer	\$ 1,436,483	\$ 1,436,483	\$ 155,152
Taxes receivable	98,700	98,700	-
Receivables	115,824	115,824	1,634,597
Internal balances	54,012	54,012	-
Due from other governmental agencies	436,054	436,054	-
Inventories	-	-	224,083
Other assets	-	-	26,553
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	69,023
Infrastructure and infrastructure in progress	224,495	224,495	-
Buildings	1,001,289	1,001,289	2,467,416
Equipment and furniture	2,922,325	2,922,325	2,345,393
Buildings and equipment under capital leases	1,515,055	1,515,055	862,515
Less: accumulated depreciation	(3,634,741)	(3,634,741)	(4,913,751)
Total Capital Assets	2,088,733	2,088,733	830,596
Other Assets			
Unamortized service contract	-	-	13,128
TOTAL ASSETS	<u>4,229,806</u>	<u>4,229,806</u>	<u>2,884,109</u>
DEFERRED OUTFLOWS	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

	GOVERNMENTAL ACTIVITIES	TOTAL GOVERNMENTAL ACTIVITIES	COMPONENT UNIT
LIABILITIES			
Accounts payable and accrued expenses	\$ 34,882	\$ 34,882	\$ 693,892
Due to other governmental agencies	-	-	-
Deferred revenues	-	-	-
Long-term liabilities			
Due within one year			
Short-term bank note payable	-	-	-
Bonds, capital leases and contracts	520,135	520,135	103,667
Accrued interest	10,483	10,483	-
Compensated absences	11,398	11,398	400,964
Claims and judgments	-	-	-
Due in more than one year			
Bonds, capital leases and contracts	245,690	245,690	243,925
Accrued interest	-	-	-
Compensated absences	64,592	64,592	-
Landfill postclosure costs	362,851	362,851	-
Claims and judgments	-	-	-
TOTAL LIABILITIES	<u>1,250,031</u>	<u>1,250,031</u>	<u>1,442,448</u>
DEFERRED INFLOWS	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	949,574	949,574	483,004
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Unrestricted	<u>2,030,201</u>	<u>2,030,201</u>	<u>958,657</u>
TOTAL NET POSITION	<u>\$ 2,979,775</u>	<u>\$ 2,979,775</u>	<u>\$ 1,441,661</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2013

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 1,080,422	\$ 91,817	\$ 56,860	\$ -
Public safety <i>Law Enforcement</i>	1,670,955	210,886	267,861	-
Public works <i>R+B</i>	1,291,202	45,914	1,027,432	-
Health, welfare and sanitation <i>LAND FILL</i>	384,553	463,971	-	-
Culture and recreation	139,756	53,303	10,360	-
Education	-	-	-	-
Conservation/economic development	69,684	1,826	5,000	-
Interest on long-term debt	34,304	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>4,670,876</u>	<u>867,717</u>	<u>1,367,513</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 4,670,876</u>	<u>\$ 867,717</u>	<u>\$ 1,367,513</u>	<u>\$ -</u>
Component Units				
Oneida County Hospital	\$ 8,536,358	\$ 8,354,776	\$ 83,491	\$ -
TOTAL COMPONENT UNITS	<u>\$ 8,536,358</u>	<u>\$ 8,354,776</u>	<u>\$ 83,491</u>	<u>\$ -</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 Position

Restated Net Position, September 30, 2012

NET POSITION, SEPTEMBER 30, 2013

NET (EXPENSE) REVENUE
AND CHANGES IN
NET POSITION

<u>Primary Government</u>		
<u>Governmental Activities</u>	<u>Total</u>	<u>Component Unit</u>
\$ (931,745)	\$ (931,745)	
(1,192,208)	(1,192,208)	
(217,856)	(217,856)	
79,418	79,418	
(76,093)	(76,093)	
-	-	
(62,858)	(62,858)	
(34,304)	(34,304)	
<u>(2,435,646)</u>	<u>(2,435,646)</u>	
<u>(2,435,646)</u>	<u>(2,435,646)</u>	
		\$ <u>(98,091)</u>
		<u>(98,091)</u>
1,351,004	1,351,004	-
-	-	-
1,299	1,299	-
996,585	996,585	-
-	-	-
-	-	135
371,703	371,703	263,525
7,875	7,875	-
-	-	-
<u>2,728,466</u>	<u>2,728,466</u>	<u>263,660</u>
292,820	292,820	165,569
<u>2,686,955</u>	<u>2,686,955</u>	<u>1,276,092</u>
\$ <u><u>2,979,775</u></u>	\$ <u><u>2,979,775</u></u>	\$ <u><u>1,441,661</u></u>

ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2013

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
ASSETS				
Cash and cash equivalents	\$ 587,976	\$ 79,985	\$ 80,956	\$ -
Investments	-	-	-	-
Taxes receivable, net	33,348	-	-	37,043
Due from other funds	-	-	-	54,012
Receivable from other governments	60,634	300,981	-	42,613
Other receivables	-	-	79,250	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	\$ 681,958	\$ 380,966	\$ 160,206	\$ 133,668
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 34,882	\$ -	\$ -
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	30,680	-	70,682	34,080
Other payables	-	-	-	-
TOTAL LIABILITIES	30,680	34,882	70,682	34,080
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	346,084	89,524	99,588
Unassigned	651,278	-	-	-
TOTAL FUND BALANCES	651,278	346,084	89,524	99,588
TOTAL LIABILITIES AND FUND BALANCES	\$ 681,958	\$ 380,966	\$ 160,206	\$ 133,668

<u>SOLID WASTE</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 50,506	\$ 637,060	\$ 1,436,483
-	-	-
-	28,548	98,939
-	-	54,012
-	31,826	436,054
36,255	80	115,585
-	-	-
-	-	-
<u>\$ 86,761</u>	<u>\$ 697,514</u>	<u>\$ 2,141,073</u>
\$ -	\$ -	\$ 34,882
-	-	-
-	-	-
-	26,277	161,719
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
-	26,277	196,601
<u>-</u>	<u>-</u>	<u>-</u>
-	-	-
-	-	-
86,761	671,237	1,293,194
-	-	651,278
<u>-</u>	<u>-</u>	<u>-</u>
86,761	671,237	1,944,472
<u>86,761</u>	<u>671,237</u>	<u>1,944,472</u>
<u>\$ 86,761</u>	<u>\$ 697,514</u>	<u>\$ 2,141,073</u>

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ONEIDA COUNTY - STATE OF IDAHO
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 September 30, 2013

Total fund balance, governmental funds:	\$ 1,944,472
Amounts reported for governmental activities in the Statement of Net Position 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 Position.	2,088,733
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 Position.	161,719
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 Position.	<u>(1,215,149)</u>
Net Position of Governmental Activities in the Statement of Net Position:	\$ <u><u>2,979,775</u></u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2013

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
REVENUES				
Property taxes	\$ 451,774	\$ -	\$ -	\$ 454,269
Fees and fines	-	-	-	25
Licenses and permits	15,996	250	-	1,281
Intergovernmental	837,711	1,027,432	-	357,689
Charges for services	74,176	43,187	84,842	40,383
Investment earnings	-	-	-	-
Miscellaneous	49,440	280,708	-	1,567
	<u>1,429,097</u>	<u>1,351,577</u>	<u>84,842</u>	<u>855,214</u>
EXPENDITURES				
Current:				
General government	874,692	-	-	-
Public safety	27,314	-	58,860	1,349,383
Public works	-	1,131,492	-	-
Health, welfare and sanitation	39,420	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	16,125	80,664	23,369	35,131
Interest and other charges	789	21,151	1,631	4,800
Capital outlay	-	257,995	-	-
	<u>958,340</u>	<u>1,491,302</u>	<u>83,860</u>	<u>1,389,314</u>
Excess (deficiency) of revenues over expenditures	470,757	(139,725)	982	(534,100)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Other sources	-	-	-	9,063
Other uses	-	-	-	-
Transfers in	-	-	-	535,097
Transfers out	(535,097)	-	-	-
	<u>(535,097)</u>	<u>-</u>	<u>-</u>	<u>544,160</u>
SPECIAL ITEM				
Proceeds from sale of assets	-	-	-	-
Net change in fund balances	(64,340)	(139,725)	982	10,060
Restated Fund Balances, Oct. 1, 2012	<u>715,618</u>	<u>485,809</u>	<u>88,542</u>	<u>89,528</u>
FUND BALANCES, SEPT. 30, 2013	<u>\$ 651,278</u>	<u>\$ 346,084</u>	<u>\$ 89,524</u>	<u>\$ 99,588</u>

SOLID WASTE	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ 433,181	\$ 1,339,224
-	-	25
-	-	17,527
-	134,235	2,357,067
364,949	220,662	828,199
-	-	-
23,121	31,784	386,620
<u>388,070</u>	<u>819,862</u>	<u>4,928,662</u>
-	134,325	1,009,017
-	132,701	1,568,258
-	32,153	1,163,645
288,226	95,882	423,528
-	130,017	130,017
-	-	-
-	67,154	67,154
69,813	27,623	252,725
10,754	1,656	40,781
-	12,650	270,645
<u>368,793</u>	<u>634,161</u>	<u>4,925,770</u>
19,277	185,701	2,892
-	-	-
-	-	9,063
-	-	-
-	-	535,097
-	-	(535,097)
-	-	-
-	-	9,063
-	-	-
19,277	185,701	11,955
<u>67,484</u>	<u>485,536</u>	<u>1,932,517</u>
<u>\$ 86,761</u>	<u>\$ 671,237</u>	<u>\$ 1,944,472</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, 2013

Net change in fund balances - total governmental funds:	\$	11,955
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 \$270,645 were exceeded by depreciation of \$318,688 in the current period.		(48,043)
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 Position differs from the change in fund balance by the cost of the asset sold.		
Governmental funds report long term debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of long-term debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds were exceeded by repayments.		
		252,725
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.		26,001
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		6,477
Net change in accrued landfill postclosure costs		55,000
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.		(11,295)
Change in Net Position of governmental activities:	\$	<u>292,820</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 PROPRIETARY FUND TYPES - COMPONENT UNIT
 ONEIDA COUNTY HOSPITAL
 For the Year Ended June 30, 2013

REVENUES, GAINS AND OTHER SUPPORT

Net patient service revenue	\$ 8,354,776
Other revenue	<u>263,525</u>

TOTAL OPERATING REVENUES 8,618,301

EXPENSES

Salaries and benefits	4,898,344
Professional fees	1,706,191
Supplies	920,438
Insurance	39,954
Utilities	125,990
Repairs and maintenance	258,334
Rent	54,645
Miscellaneous	52,108
Depreciation and amortization	344,794
Travel, dues and education	<u>83,749</u>

TOTAL OPERATING EXPENSES 8,484,547

INCOME (LOSS) FROM OPERATIONS 133,754

OTHER INCOME (EXPENSE)

Investment income	135
Interest	(51,811)
Capital grants	-
CMS Medicare HER Incentive program income	-
Contributions	83,491
Loss from sale of assets	-
Property tax	<u>-</u>

TOTAL OTHER INCOME (EXPENSE) 31,815

Changes in Net Position 165,569

Net Position - July 1, 2012 1,276,092

NET POSITION - June 30, 2013 \$ 1,441,661

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from and on behalf of patients	\$ 7,973,115
Cash paid to suppliers	(3,341,239)
Cash paid to employees	(4,875,359)
Other cash receipts	<u>263,525</u>

Net cash provided (used) by operating activities 20,042

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Property taxes	-
CMS Medicare EHR Incentive program income	363,393
Noncapital grants and contributions	<u>83,491</u>

Net cash provided (used) by noncapital financing activities 446,884

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Capital grants and contributions	-
Proceeds from long-term capital lease obligation	-
Principal paid on long-term capital lease obligations	(174,616)
Interest paid on long-term capital lease obligation	(51,811)
Purchase of capital assets	<u>(130,495)</u>

Net cash provided (used) by capital and related financing activities (356,922)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and dividends on investments	<u>135</u>
---------------------------------------	------------

Net cash provided (used) by investing activities 135

NET INCREASE IN CASH AND CASH EQUIVALENTS 110,139

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 45,013

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 155,152

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

Income (loss) from operations	\$ 133,754
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Amortization of service contract	8,942
Depreciation and amortization	344,794
Provision for bad debts	264,384
Change in assets:	
Patient accounts receivable	(193,873)
CMS Medicare estimated settlement receivable	(124,810)
Inventory of supplies	31,565
Prepaid expenses	2,525
Other current assets	646
Change in liabilities:	
Accounts payable	(142,862)
Accrued compensation and related liabilities	22,985
Estimated third-party payor settlements payable	(328,008)
Net cash provided by operating activities	\$ <u>20,042</u>

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF FIDUCIARY NET POSITION
 September 30, 2013

	PRIVATE PURPOSE TRUST FUNDS	AGENCY FUNDS
ASSETS		
Cash	\$ 153,510	\$ 1,880
Receivables	<u>14,326</u>	<u>129,743</u>
TOTAL ASSETS	<u>167,836</u>	<u>131,623</u>
LIABILITIES		
Accounts payable and accrued expenses	-	-
Payable to other funds	54,012	-
Payable to the State of Idaho	-	1,880
Payable to taxing districts	-	129,743
Deferred revenues	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>54,012</u>	<u>131,623</u>
NET POSITION	<u>\$ 113,824</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 September 30, 2013

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	-
Intergovernmental revenues	442,954
Charges in services	4,880
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	71,597
Transfers from other funds	30,457
Total additions	<u>549,888</u>
DEDUCTIONS	
Trust operating expenses	682,826
Transfers to other funds	-
Total deductions	<u>682,826</u>
Change in Net Assets	(132,938)
Restated Net Position - Oct. 1, 2012	<u>246,762</u>
Net Position - Sept. 30, 2013	<u><u>\$ 113,824</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, 2013

NOTES INDEX

1. Summary of Significant Accounting Policies
 - A. General
 - B. Reporting Entity
 - C. Component Unit – Oneida County Hospital
 - D. Government-Wide and Fund Financial Statements
 - E. Measurement Focus and Basis of Accounting
 - F. Assets, Liabilities, and Fund Balances/Net Position
 - G. Budgets and Budgetary Accounting
 - H. Compensated Absences and Post-Employment Benefits
 - I. Revenues and Expenditures/Expenses
 - J. Expenditure/Expense Recognition
 - K. Interfund Activity and Balances
 - L. Use of Estimates
2. Cash and Investments
3. Capital Assets
4. Retirement Plan
5. Litigation and Contingent Liabilities
6. Long-Term Debt and Capital Leases
7. Closure and Postclosure Care Costs
8. Restricted Fund Balances and Restricted Net Position
9. Related Party Transactions
10. Material Violation of Finance-Related Legal and Contractual Provisions
11. Risk Management
12. Deficits and Interfund Transactions
13. Interfund Transfers
14. Subsequent Events
15. Restated Net Position/Fund Balance

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

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 Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – State and Local Governments: Omnibus*. 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 statements 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 Position 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 substantial 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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

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 Position* presents the County's non-fiduciary assets plus deferred outflows less liabilities and deferred inflows, with the difference reported as net position. Net position is restricted when constraints placed upon it 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** - This 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 federal revenues.
- **Ambulance Fund** - This 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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Solid Waste – This fund accounts for the transfer of solid waste and landfill operations of the County. It is funded primarily from user fees.

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 position and changes in net position.

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, 2013

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.

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 POSITION

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.

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, 2013 are classified as deferred revenue.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 estimated useful lives from 5 to 70 years.

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

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 Position/Fund Balances

The difference between assets plus deferred outflows and liabilities plus deferred inflows is net position 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, 2013

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 employed to previously commit the fund balance.

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. 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 are 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, 2013

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, 2013, unrecorded fund liabilities included approximately \$75,990 of total leave time accumulations and are considered normal to the County operation.

Vacation and compensatory leave are recorded as an expenditure when used in governmental funds and as an expense when earned in proprietary funds and in the government-wide statements. A liability for unused vacation and compensatory leave is recorded in the government-wide Statement of Net Position.

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, 2013

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. The Justice fund had a receivable from the Bear River Drug Task Force Trust fund of \$54,012 as of September 30, 2013. During 2013, 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, 2013, totaled \$1,591,873, of which \$1,591,873 represented demand deposits. Of the total deposits, \$1,436,483 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 \$1,591,873 and the bank balance was \$1,867,537. Of this amount, \$1,367,537 was not covered by FDIC insurance.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2013 was as follows:

<u>Governmental Activities</u>	Balance 10-01-2012	Additions	Deletions	Balance 09-30-2013
Capital assets, not being depreciated				
Land	\$ 60,310	\$ -	\$ -	\$ 60,310
Construction in process	-	224,495	-	224,495
Total capital assets, not being depreciated	60,310	224,495	-	284,805
Capital assets, being depreciated				
Buildings and improvements	865,293	135,996	-	1,001,289
Machinery and equipment	2,786,708	246,417	(110,800)	2,922,325
Buildings and improvements – leased	135,996	-	(135,996)	-
Machinery and equipment – leased	1,715,322	-	(200,267)	1,515,055
Total capital assets, being depreciated	5,503,319	382,413	(447,063)	5,438,669
Less accumulated depreciation for				
Buildings and improvements	(447,892)	(17,825)	-	(465,717)
Machinery and equipment	(2,978,961)	(300,863)	110,800	(3,169,024)
Total accumulated depreciation	(3,426,853)	(318,688)	110,800	(3,634,741)
Total capital assets, being depreciated, net	2,076,466	63,725	(336,263)	1,803,928
Governmental activity, capital assets, net	\$ 2,136,776	\$ 288,220	\$ (336,263)	\$ 2,088,733

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

<u>Governmental activities</u>	
General government	\$ 4,301
Public safety	109,258
Public works	145,276
Health, welfare and sanitation	47,584
Culture and recreation	9,739
Conservation and economic development	2,530
Total governmental activities	\$ 318,688

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

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, 2013, the required contribution rate as a percentage of covered payroll for members was 6.23% for general members and 7.69% 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. Effective July 1, 2013, the required contribution rate percentages increased to 6.79% for general members and 8.36% for police and firefighters. The employer rates also increased to 11.32% for general members and 11.66% for police and firefighters. Oneida County's employer contributions required and paid were \$172,463, \$165,407, and \$182,475 for the three years ended September 30, 2013, 2012, and 2011 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, 2013, the following changes occurred in long-term debt:

	Balance 10-01-2012	Additions	Reductions	Balance 09-30-2013	Due within one year
Governmental activities					
Compensated absences	\$ 64,695	\$ 11,295	\$ -	\$ 75,990	\$ 11,398
Accrued interest	16,960	10,483	(16,960)	10,483	10,483
Capital leases	1,018,550	-	(252,725)	765,825	520,135
Landfill closure costs	417,851	-	(55,000)	362,851	-
Total governmental activities	\$ 1,518,056	\$ 21,778	\$ (324,685)	\$ 1,215,149	\$ 542,016

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

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

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2013, are as follows:

Year	<u>Governmental Activities</u>	
	<u>Capital Leases</u>	
	Principal	Interest
2014	\$ 520,135	\$ 31,449
2015	71,706	8,342
2016	20,799	5,234
2017	153,185	3,686
	<u>\$ 765,825</u>	<u>\$ 48,711</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 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 30 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 the remaining 25 years for a total of \$275,000. 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, 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 \$362,851 based on what it would cost to perform all closure and postclosure care of the current landfill site in 2013 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.

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, 2013

8. RESTRICTED FUND BALANCES AND RESTRICTED NET POSITION

There are no restricted or encumbered fund balances as of September 30, 2013.

9. RELATED PARTY TRANSACTIONS

The County has not been directly involved in related party transactions that would violate the Idaho Code or Federal Regulations.

10. MATERIAL VIOLATION OF FINANCE-RELATED LEGAL AND CONTRACTUAL PROVISIONS

There are no known violations of direct finance-related legal and contractual provisions.

11. RISK MANAGEMENT

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

12. DEFICITS AND INTERFUND TRANSACTIONS

The Bear River Drug Task Force Trust fund had a deficit balance of \$2,124 as of September 30, 2013.
The Justice fund had \$54,012 due from the Bear River Drug Task Force Trust fund as of September 30, 2013.

13. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2013, consisted of the following:

Transfer from:

General

Transfer to:

Justice

\$ 535,097

Total

\$ 535,097

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.

14. SUBSEQUENT EVENTS

There are no known subsequent events that will have a material impact on the operation of the County.
Subsequent events were considered through the report date of March 24, 2014.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

15. RESTATED NET POSITION/FUND BALANCE

In 2009, grant monies were deposited into the Bear River Drug Task Force Trust fund, but expenditures for the grant in the amount of \$13,336 were paid from the Justice fund. In addition, in 2011, an incorrect fund transfer of \$40,676 was posted, creating a balance due from the Bear River Drug Task Force Trust fund (Fund 9105) to the Justice fund (Fund 0008) in the amount of \$54,012.

REQUIRED SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
GENERAL FUND
For the Year Ended September 30, 2013

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 459,000	\$ 459,000	\$ 455,876
Fees and fines	-	-	-
Licenses and permits	3,236	3,236	15,996
Intergovernmental	188,525	188,525	787,273
Charges for services	16,393	16,393	74,176
Investment earnings	-	-	-
Miscellaneous	6,846	6,846	49,209
	<u>674,000</u>	<u>674,000</u>	<u>1,382,530</u>
EXPENDITURES			
Current:			
General government			
Public safety	904,345	904,345	852,816
Public works	12,010	27,320	27,314
Health, welfare and sanitation	-	-	-
Culture and recreation	40,625	40,625	39,420
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	46,354	46,354	38,790
	<u>1,003,334</u>	<u>1,018,644</u>	<u>958,340</u>
Excess (deficiency) of revenues over expenditures	(329,334)	(344,644)	424,190
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(535,097)
	<u>-</u>	<u>-</u>	<u>(535,097)</u>
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>(535,097)</u>
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(329,334)	(344,644)	(110,907)
Fund Balances, Oct. 1, 2012	732,231	732,231	732,231
FUND BALANCES, SEPT. 30, 2013	<u>\$ 402,897</u>	<u>\$ 387,587</u>	<u>\$ 621,324</u>

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	(4,102)	\$	451,774
	-		-
	-		15,996
	50,438		837,711
	-		74,176
	-		-
	231		49,440
	<u>46,567</u>		<u>1,429,097</u>
	21,876		874,692
	-		27,314
	-		-
	-		39,420
	-		-
	-		-
	16,125		16,125
	789		789
	<u>(38,790)</u>		<u>-</u>
	-		958,340
	46,567		470,757
	-		-
	-		-
	-		-
	-		<u>(535,097)</u>
	-		<u>(535,097)</u>
	-		-
	46,567		(64,340)
	<u>(16,613)</u>		<u>715,618</u>
\$	<u>29,954</u>	\$	<u>651,278</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the Year Ended September 30, 2013

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	197	197	250
Intergovernmental	1,013,772	1,013,772	1,026,530
Charges for services	148,757	148,757	43,187
Investment earnings	-	-	-
Miscellaneous	137,274	137,274	212,309
	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,282,276</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	1,384,933	1,384,933	1,315,255
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	139,000	139,000	141,165
	<u>1,523,933</u>	<u>1,523,933</u>	<u>1,456,420</u>
Excess (deficiency) of revenues over expenditures	(223,933)	(223,933)	(174,144)
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 of capital assets	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(223,933)	(223,933)	(174,144)
Fund Balances, Oct. 1, 2012	254,129	254,129	254,129
FUND BALANCES, SEPT. 30, 2013	<u>\$ 30,196</u>	<u>\$ 30,196</u>	<u>\$ 79,985</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		250
	902		1,027,432
	-		43,187
	-		-
	68,399		280,708
	<u>69,301</u>		<u>1,351,577</u>
	-		-
	-		-
	(183,763)		1,131,492
	-		-
	-		-
	-		-
	80,664		80,664
	21,151		21,151
	<u>116,830</u>		<u>257,995</u>
	34,882		1,491,302
	34,419		(139,725)
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	34,419		(139,725)
	<u>231,680</u>		<u>485,809</u>
\$	<u>266,099</u>	\$	<u>346,084</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
AMBULANCE
For the Year Ended September 30, 2013

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	77,571	77,571	84,175
Investment earnings	-	-	-
Miscellaneous	7,429	7,429	-
	<u>85,000</u>	<u>85,000</u>	<u>84,175</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	88,642	88,642	58,111
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	34,000	34,000	25,749
	<u>122,642</u>	<u>122,642</u>	<u>83,860</u>
Excess (deficiency) of revenues over expenditures	(37,642)	(37,642)	315
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 of capital assets	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(37,642)	(37,642)	315
Fund Balances, Oct. 1, 2012	80,641	80,641	80,641
FUND BALANCES, SEPT. 30, 2013	<u>\$ 42,999</u>	<u>\$ 42,999</u>	<u>\$ 80,956</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		-
	-		-
	667		84,842
	-		-
	-		-
	667		84,842
	-		-
	749		58,860
	-		-
	-		-
	-		-
	23,369		23,369
	1,631		1,631
	(25,749)		-
	-		83,860
	667		982
	-		-
	-		-
	-		-
	-		-
	667		982
	7,901		88,542
\$	8,568	\$	89,524

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the Year Ended September 30, 2013

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 458,000	\$ 458,000	\$ 455,499
Fees and fines	-	-	25
Licenses and permits	-	-	1,281
Intergovernmental	855,484	855,484	324,753
Charges for services	86,972	86,972	40,383
Investment earnings	-	-	-
Miscellaneous	3,269	3,269	1,567
	<u>1,403,725</u>	<u>1,403,725</u>	<u>823,508</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	1,333,511	1,353,711	1,309,410
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	70,214	70,214	70,841
	<u>1,403,725</u>	<u>1,423,925</u>	<u>1,380,251</u>
Excess (deficiency) of revenues over expenditures	-	(20,200)	(556,743)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	535,097
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>-</u>	<u>-</u>	<u>535,097</u>
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	-	(20,200)	(21,646)
Restated Fund Balances, Oct. 1, 2012	58,689	58,689	58,689
FUND BALANCES, SEPT. 30, 2013	<u>\$ 58,689</u>	<u>\$ 38,489</u>	<u>\$ 37,043</u>

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	(1,230)	\$	454,269
	-		25
	-		1,281
	32,936		357,689
	-		40,383
	-		-
	-		1,567
	<u>31,706</u>		<u>855,214</u>
	-		-
	39,973		1,349,383
	-		-
	-		-
	-		-
	-		-
	35,131		35,131
	4,800		4,800
	<u>(70,841)</u>		<u>-</u>
	<u>9,063</u>		<u>1,389,314</u>
	22,643		(534,100)
	-		-
	9,063		9,063
	-		535,097
	-		-
	<u>9,063</u>		<u>544,160</u>
	-		-
	31,706		10,060
	<u>30,839</u>		<u>89,528</u>
\$	<u><u>62,545</u></u>	\$	<u><u>99,588</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE
For the Year Ended September 30, 2013

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	345,447	345,447	364,949
Investment earnings	-	-	-
Miscellaneous	1,544	1,544	23,121
	<u>346,991</u>	<u>346,991</u>	<u>388,070</u>
EXPENDITURES			
Current:			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	293,167	293,167	264,996
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	201,000	201,000	103,797
	<u>494,167</u>	<u>494,167</u>	<u>368,793</u>
Excess (deficiency) of revenues over expenditures	(147,176)	(147,176)	19,277
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 of capital assets	-	-	-
Net change in fund balances	(147,176)	(147,176)	19,277
Fund Balances, Oct. 1, 2012	67,484	67,484	67,484
FUND BALANCES, SEPT. 30, 2013	<u>\$ (79,692)</u>	<u>\$ (79,692)</u>	<u>\$ 86,761</u>

GAAP DIFFERENCES		GAAP BASIS	
\$	-	\$	-
	-		-
	-		-
	-		-
	-		364,949
	-		-
	-		23,121
	-		388,070
	-		-
	-		-
	-		-
	23,230		288,226
	-		-
	-		-
	69,813		69,813
	10,754		10,754
	(103,797)		-
	-		368,793
	-		19,277
	-		-
	-		-
	-		-
	-		-
	-		-
	-		19,277
	-		67,484
\$	-	\$	86,761

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2013

1. The legally adopted budget for Oneida County – State of Idaho is based on the cash basis of accounting. Adjustments to the modified accrual basis of accounting are listed as GAAP differences.
2. Debt payments are reclassified from general operating expense to show principal and interest portions of cash payments.
3. Higher operating expenses may be reflected on the GAAP basis if equipment was purchased in the previous year with a partial payment budgeted in the previous year and an account payable booked to reflect the final payment in the current year's budget.
4. Capital outlays that do not meet the capitalization policy levels are reclassified out of capital outlay and into another expenditure.

SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2013

	<u>AIRPORT</u>	<u>VETERAN MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
ASSETS				
Cash - County Treasurer	\$ 32,138	\$ 893	\$ 179,715	\$ 7,584
Accounts receivable	-	-	-	-
Taxes receivable	731	202	3,576	1,911
Other receivables	134	95	2,729	1,239
	<u>33,003</u>	<u>1,190</u>	<u>186,020</u>	<u>10,734</u>
	\$ <u>33,003</u>	\$ <u>1,190</u>	\$ <u>186,020</u>	\$ <u>10,734</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
Deferred revenue	673	186	3,290	1,758
	<u>673</u>	<u>186</u>	<u>3,290</u>	<u>1,758</u>
	\$ <u>673</u>	\$ <u>186</u>	\$ <u>3,290</u>	\$ <u>1,758</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	32,330	1,004	182,730	8,976
Unassigned	-	-	-	-
	<u>32,330</u>	<u>1,004</u>	<u>182,730</u>	<u>8,976</u>
	\$ <u>33,003</u>	\$ <u>1,190</u>	\$ <u>186,020</u>	\$ <u>10,734</u>

<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>	<u>TORT</u>	<u>WEEDS</u>
\$ 3,855	\$ 44,497	\$ 92,919	\$ 25,524	\$ 26,891	\$ 20,146
-	-	-	-	-	-
2,003	1,455	5,429	2,870	5,590	4,793
1,245	283	826	989	3,245	3,537
<u>7,103</u>	<u>46,235</u>	<u>99,174</u>	<u>29,383</u>	<u>35,726</u>	<u>28,476</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,843	1,339	4,995	2,640	5,143	4,410
<u>1,843</u>	<u>1,339</u>	<u>4,995</u>	<u>2,640</u>	<u>5,143</u>	<u>4,410</u>
-	-	-	-	-	-
-	-	-	-	-	-
5,260	44,896	94,179	26,743	30,583	24,066
<u>5,260</u>	<u>44,896</u>	<u>94,179</u>	<u>26,743</u>	<u>30,583</u>	<u>24,066</u>
\$ <u>7,103</u>	\$ <u>46,235</u>	\$ <u>99,174</u>	\$ <u>29,383</u>	\$ <u>35,726</u>	\$ <u>28,476</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2013

	CONSOLIDATED ELECTIONS	JUDGEMENTS	ONEIDA COUNTY SEARCH & RESCUE	WATERWAYS
ASSETS				
Cash - County Treasurer	\$ 117,143	\$ -	\$ 2,805	\$ 9,830
Accounts receivable	-	-	-	-
Taxes receivable	-	-	-	-
Other receivables	13,949	-	-	1,990
	<u>\$ 131,092</u>	<u>\$ -</u>	<u>\$ 2,805</u>	<u>\$ 11,820</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	131,092	-	2,805	11,820
Unassigned	-	-	-	-
	<u>131,092</u>	<u>-</u>	<u>2,805</u>	<u>11,820</u>
	<u>\$ 131,092</u>	<u>\$ -</u>	<u>\$ 2,805</u>	<u>\$ 11,820</u>

JUVENILE DEPARTMENT BUILDING	COURT FACILITY FUND	INTERLOCK/ MONITORING FUND	911 FUND	RECOVERY ACT GRANT FUND	TAYLOR GRAZING FUND
\$ 19,783	\$ 18,809	\$ 9,913	\$ 12,052	\$ 12,466	\$ 97
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,633	-	-
<u>19,783</u>	<u>18,809</u>	<u>9,913</u>	<u>13,685</u>	<u>12,466</u>	<u>97</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
19,783	18,809	9,913	13,685	12,466	97
-	-	-	-	-	-
<u>19,783</u>	<u>18,809</u>	<u>9,913</u>	<u>13,685</u>	<u>12,466</u>	<u>97</u>
<u>\$ 19,783</u>	<u>\$ 18,809</u>	<u>\$ 9,913</u>	<u>\$ 13,685</u>	<u>\$ 12,466</u>	<u>\$ 97</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2013

	<u>TOTALS</u>
ASSETS	
Cash - County Treasurer	\$ 637,060
Accounts receivable	-
Taxes receivable	28,560
Other receivables	<u>31,894</u>
	\$ <u><u>697,514</u></u>
 LIABILITIES AND FUND BALANCES	
LIABILITIES	
Warrants payable	\$ -
Deferred revenue	<u>26,277</u>
	<u>-</u>
	<u>26,277</u>
 FUND BALANCES	
Nonspendable	-
Restricted	-
Assigned	671,237
Unassigned	<u>-</u>
	<u>671,237</u>
	\$ <u><u>697,514</u></u>

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ONEIDA COUNTY - STATE OF IDAHO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
 For the Year Ended September 30, 2013

	AIRPORT	VETERAN MEMORIAL	DISTRICT COURT	COUNTY FAIR
REVENUES				
Taxes	\$ 595	\$ 2,945	\$ 52,614	\$ 22,449
Licenses and permits	-	-	-	-
Intergovernmental revenues	2,787	425	5,423	5,110
Charges for services	-	-	111,674	22,786
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	1,752	-	2,941	4,787
	<u>5,134</u>	<u>3,370</u>	<u>172,652</u>	<u>55,132</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	96,256	-
Health, welfare and sanitation	-	-	-	-
Public works	14,434	-	-	-
Culture and recreation	-	3,001	-	65,034
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:	-	-	-	-
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	<u>14,434</u>	<u>3,001</u>	<u>96,256</u>	<u>65,034</u>
Excess (deficiency) of revenues over expenditures	(9,300)	369	76,396	(9,902)
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(9,300)	369	76,396	(9,902)
Fund Balances, Oct. 1, 2012	<u>41,630</u>	<u>635</u>	<u>106,334</u>	<u>18,878</u>
FUND BALANCES, Sept. 30, 2013	<u>\$ 32,330</u>	<u>\$ 1,004</u>	<u>\$ 182,730</u>	<u>\$ 8,976</u>

HEALTH DISTRICT	PARKS & RECREATION	INDIGENT & CHARITY	REVALUATION	TORT	WEEDS
\$ 27,915	\$ 17,819	\$ 82,478	\$ 47,256	\$ 88,006	\$ 89,879
-	-	-	-	-	-
5,215	12,169	8,318	7,055	13,162	9,886
-	28,899	-	-	-	1,658
-	-	-	-	-	-
-	-	-	-	-	-
-	5,218	1,346	-	4,355	-
33,130	64,105	92,142	54,311	105,523	101,423
-	-	-	43,809	83,326	-
-	-	-	-	-	-
32,438	-	63,444	-	-	-
-	-	-	-	-	-
-	51,558	-	-	-	-
-	-	-	-	-	67,154
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	12,650
32,438	51,558	63,444	43,809	83,326	79,804
692	12,547	28,698	10,502	22,197	21,619
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
692	12,547	28,698	10,502	22,197	21,619
4,568	32,349	65,481	16,241	8,386	2,447
\$ 5,260	\$ 44,896	\$ 94,179	\$ 26,743	\$ 30,583	\$ 24,066

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, 2013

	CONSOLIDATED		ONEIDA COUNTY	
	ELECTIONS	JUDGEMENTS	SEARCH & RESCUE	WATERWAYS
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	55,635	-	-	10,275
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	-	2,500
	<u>55,635</u>	<u>-</u>	<u>-</u>	<u>12,775</u>
EXPENDITURES				
General government	17,719	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	10,424
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
	<u>17,719</u>	<u>-</u>	<u>-</u>	<u>10,424</u>
Excess (deficiency) of revenues over expenditures	37,916	-	-	2,351
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	37,916	-	-	2,351
Fund Balances, Oct. 1, 2012	<u>93,176</u>	<u>-</u>	<u>2,805</u>	<u>9,469</u>
FUND BALANCES, Sept. 30, 2013	<u>\$ 131,092</u>	<u>\$ -</u>	<u>\$ 2,805</u>	<u>\$ 11,820</u>

JUVENILE DEPARTMENT BUILDING	COURT FACILITY FUND	INTERLOCK/ MONITORING FUND	911 FUND	RECOVERY ACT GRANT FUND	TAYLOR GRAZING FUND
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	55,645	-	-
-	-	-	-	-	-
-	1,500	280	-	-	7,105
-	1,500	280	55,645	-	7,105
-	-	-	-	-	-
-	-	85	-	-	7,105
-	-	-	36,445	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	27,623	-	-
-	-	-	1,656	-	-
-	-	-	-	-	-
-	-	85	65,724	-	7,105
-	1,500	195	(10,079)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,500	195	(10,079)	-	-
19,783	17,309	9,718	23,764	12,466	97
\$ 19,783	\$ 18,809	\$ 9,913	\$ 13,685	\$ 12,466	\$ 97

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, 2013

	<u>TOTALS</u>
REVENUES	
Taxes	\$ 431,956
Licenses and permits	-
Intergovernmental revenues	135,460
Charges for services	220,662
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	31,784
	<u>819,862</u>
EXPENDITURES	
General government	152,044
Public safety	132,701
Health, welfare and sanitation	95,882
Public works	14,434
Culture and recreation	130,017
Conservation/economic development	67,154
Intergovernmental expenditures	-
Sanitation	-
Debt service:	
Principal retirement	27,623
Interest and fiscal charges	1,656
Capital outlay	12,650
	<u>634,161</u>
Excess (deficiency) of revenues over expenditures	185,701
OTHER FINANCIAL SOURCES (USES)	
Proceeds from long-term debt	-
Other sources	-
Statutory transfers in	-
Statutory transfers out	-
	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	185,701
Fund Balances, Oct. 1, 2012	<u>485,536</u>
FUND BALANCES, Sept. 30, 2013	<u><u>\$ 671,237</u></u>

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ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
 September 30, 2013

	AUDITORS TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTER TRUST	BEAR RIVER DRUG TASK FORCE TRUST
ASSETS				
Cash - County Treasurer	\$ 41,895	\$ 30,802	\$ -	\$ 41,488
Receivables	-	-	-	8,326
	<u>\$ 41,895</u>	<u>\$ 30,802</u>	<u>\$ -</u>	<u>\$ 49,814</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	-
Due to other funds	-	-	-	54,012
	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,012</u>
FUND BALANCES				
Unreserved fund balances	41,895	30,802	-	(4,198)
	<u>\$ 41,895</u>	<u>\$ 30,802</u>	<u>\$ -</u>	<u>\$ 49,814</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>
\$ 31,716 \$ 185 \$ - \$ 7,424 \$ 153,510				
<u>6,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,326</u>
\$ <u>37,716</u> \$ <u>185</u> \$ <u>-</u> \$ <u>7,424</u> \$ <u>167,836</u>				
\$ - \$ - \$ - \$ - \$ -				
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,012</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,012</u>
<u>37,716</u>	<u>185</u>	<u>-</u>	<u>7,424</u>	<u>113,824</u>
\$ <u>37,716</u> \$ <u>185</u> \$ <u>-</u> \$ <u>7,424</u> \$ <u>167,836</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, 2013

	AUDITOR TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTR TRUST	BEAR RIVER DRUG TASK FORCE TRUST
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	360,110	52,500	-	27,112
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	21,989	24,755	-	-
	<u>382,099</u>	<u>77,255</u>	<u>-</u>	<u>27,112</u>
EXPENDITURES				
General government	578,494	-	-	-
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	-	61,393	-	29,596
	<u>578,494</u>	<u>61,393</u>	<u>-</u>	<u>29,596</u>
Excess (deficiency) of revenues over expenditures	(196,395)	15,862	-	(2,484)
OTHER FINANCIAL SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	30,457	-	-	-
Statutory transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	(165,938)	15,862	-	(2,484)
Restated Fund Balances, Oct. 1, 2012	<u>207,833</u>	<u>14,940</u>	<u>-</u>	<u>(1,714)</u>
FUND BALANCES, Sept. 30, 2013	<u>\$ 41,895</u>	<u>\$ 30,802</u>	<u>\$ -</u>	<u>\$ (4,198)</u>

DRUG COURT TRUST	DIVERSION FEES TRUST	SENIOR CITIZENS TRUST	SHERIFF'S REVOLVING TRUST	TOTALS
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	3,232	442,954
-	25	-	4,855	4,880
-	-	-	-	-
-	-	-	-	-
24,853	-	-	-	71,597
24,853	25	-	8,087	519,431
-	-	-	-	578,494
8,866	-	-	4,477	13,343
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	90,989
8,866	-	-	4,477	682,826
15,987	25	-	3,610	(163,395)
-	-	-	-	-
-	-	-	-	30,457
-	-	-	-	-
15,987	25	-	3,610	(132,938)
21,729	160	-	3,814	246,762
\$ 37,716	\$ 185	\$ -	\$ 7,424	\$ 113,824

OTHER SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2013

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE			
<i>Clerk/Auditor/Recorder</i>			
Salaries	\$ 91,610	\$ 92,981	\$ (1,371)
Personnel benefits	-	-	-
Travel	2,550	2,123	427
Supplies	3,000	996	2,004
Grant expenditures	-	-	-
Insurance	-	-	-
Utilities	-	-	-
Repairs and maintenance	400	333	67
Dues and memberships	525	150	375
Postage	1,000	2,438	(1,438)
Miscellaneous	100	85	15
Capital outlay	12,000	10,799	1,201
Department Totals	111,185	109,905	1,280
<i>Assessor</i>			
Salaries	150,650	150,079	571
Travel	5,100	2,647	2,453
Supplies	2,500	1,631	869
Utilities	1,000	781	219
Repairs and maintenance	2,000	2,454	(454)
Dues and memberships	700	175	525
Postage	3,000	2,446	554
Miscellaneous	200	369	(169)
Invasive species	-	-	-
Capital outlay	1,000	998	2
Department Totals	166,150	161,580	4,570
<i>Treasurer/Tax Collector</i>			
Salaries	74,605	72,857	1,748
Travel	1,900	1,222	678
Training	200	200	-
Supplies	1,200	697	503
Utilities	-	-	-
Repairs and maintenance	100	30	70
Advertising	350	462	(112)
Dues and memberships	125	50	75
Postage	2,000	2,017	(17)
Tax deeding and title search	3,000	2,886	114
Miscellaneous	100	22	78
Capital outlay	500	148	352
Department Totals	\$ 84,080	\$ 80,591	\$ 3,489

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2013

CURRENT EXPENSE (Continued)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Commissioners</i>			
Salaries	\$ 39,125	\$ 39,120	\$ 5
Travel	9,800	3,646	6,154
Supplies	-	-	-
Utilities	-	-	-
Dues and memberships	400	150	250
Miscellaneous	200	286	(86)
Capital outlay	-	-	-
Department Totals	49,525	43,202	6,323
<i>Coroner</i>			
Salaries	1,650	1,650	-
Travel	500	150	350
Professional services	-	-	-
Autopsies and inquests	-	-	-
Miscellaneous	6,061	6,061	-
Jury and witnesses	-	-	-
Department Totals	8,211	7,861	350
<i>Annex Building and Grounds</i>			
Salaries	4,100	4,099	1
Supplies	450	1,098	(648)
Professional services	-	-	-
Utilities	7,000	6,639	361
Repairs and maintenance	2,000	1,007	993
Rent	-	-	-
Capital outlay	-	-	-
Department Totals	13,550	12,843	707
<i>Buildings and Grounds</i>			
Salaries	22,865	22,844	21
Supplies	2,500	2,910	(410)
Professional services	500	366	134
Utilities	33,000	29,087	3,913
Repairs and maintenance	35,000	11,296	23,704
Miscellaneous	4,000	3,600	400
Capital outlay	5,000	-	5,000
Department Totals	\$ 102,865	\$ 70,103	\$ 32,762

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2013

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Emergency Management</i>			
Salaries	\$ 6,310	\$ 6,304	\$ 6
Travel	3,200	4,823	(1,623)
Repairs and maintenance	2,000	291	1,709
CERT grant	9,249	9,335	(86)
Communication equipment	-	-	-
Department Totals	20,759	20,753	6
<i>County Agent</i>			
Salaries	36,475	35,960	515
Travel	1,000	660	340
Contracts	1,500	1,500	-
Supplies	2,080	1,793	287
Utilities	3,800	4,142	(342)
Vehicles	1,560	776	784
Repairs and maintenance	900	319	581
Postage	180	121	59
Photography and printing	2,950	3,324	(374)
Dues and memberships	125	65	60
Miscellaneous	500	604	(104)
Predatory animal control	2,000	2,000	-
Capital outlay	1,000	-	1,000
Department Totals	54,070	51,264	2,806
<i>Roll Clerk-Data Processing</i>			
Supplies	2,000	711	1,289
Repairs and maintenance	1,000	95	905
Contracts	43,500	38,344	5,156
Capital outlay	10,000	9,931	69
Department Totals	56,500	49,081	7,419
<i>Elections</i>			
Salaries	500	40	460
Travel	100	26	74
Supplies	1,800	557	1,243
Advertising	2,000	1,862	138
Postage	600	322	278
Photography and printing	15,000	3,722	11,278
Miscellaneous	200	29	171
Professional services	2,500	2,898	(398)
Repairs and maintenance	1,200	1,515	(315)
Capital outlay	-	-	-
Department Totals	\$ 23,900	\$ 10,971	\$ 12,929

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2013

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>County General</i>			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	217,000	204,261	12,739
Travel	1,600	1,600	-
Supplies	-	-	-
Professional services	11,000	11,000	-
Advertising	4,000	5,530	(1,530)
Dues and memberships	5,825	5,870	(45)
Senior citizens	5,000	5,000	-
Miscellaneous	40,070	35,289	4,781
Signs	1,500	950	550
Contracts	10,000	10,000	-
College tuition	15,000	17,550	(2,550)
Veterans expense	-	-	-
Grants	-	26,222	(26,222)
Capital outlay	16,854	16,914	(60)
Department Totals	327,849	340,186	(12,337)
TOTAL CURRENT EXPENSE	<u>\$ 1,018,644</u>	<u>\$ 958,340</u>	<u>\$ 60,304</u>
ROAD AND BRIDGE			
Salaries	\$ 336,733	\$ 324,032	\$ 12,701
Personnel benefits	203,200	166,074	37,126
Supplies	19,500	15,842	3,658
Utilities	23,500	20,829	2,671
Vehicles	145,000	143,198	1,802
Professional services	2,000	2,000	-
Repairs and maintenance	60,000	58,169	1,831
Rent	3,000	5,509	(2,509)
Freight	35,000	42,363	(7,363)
Miscellaneous	21,000	9,788	11,212
Grant expenditures	75,000	185,914	(110,914)
Chemicals	8,000	7,959	41
Dust guard	70,000	44,845	25,155
Crushed rock and gravel	70,000	28,015	41,985
Road oil and concrete	250,000	251,857	(1,857)
Projects	50,000	-	50,000
Signs	5,000	3,973	1,027
Culverts and cattle guards	8,000	4,888	3,112
Capital outlay	139,000	141,165	(2,165)
Total Road and Bridge	<u>\$ 1,523,933</u>	<u>\$ 1,456,420</u>	<u>\$ 67,513</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2013

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AIRPORT			
Salaries	\$ -	\$ 3,700	\$ (3,700)
Personnel benefits	-	691	(691)
Supplies	500	208	292
Insurance	50	25	25
Utilities	4,000	3,832	168
Repairs and maintenance	6,000	3,028	2,972
Miscellaneous	12,000	2,950	9,050
Capital outlay	-	-	-
Total Airport	<u>\$ 22,550</u>	<u>\$ 14,434</u>	<u>\$ 8,116</u>
AMBULANCE			
Salaries	\$ 28,000	\$ 23,602	\$ 4,398
Personnel benefits	2,392	2,081	311
Travel	2,000	1,658	342
Supplies	8,000	5,315	2,685
Insurance	1,800	1,485	315
Utilities	5,100	3,470	1,630
Vehicles	8,000	4,552	3,448
Professional services	8,000	6,524	1,476
Repairs and maintenance	6,300	1,368	4,932
Grant expenditures	-	-	-
Postage	50	13	37
Uniforms	3,500	647	2,853
Miscellaneous	5,500	3,330	2,170
Education	10,000	4,066	5,934
Capital outlay	34,000	25,749	8,251
Total Ambulance	<u>\$ 122,642</u>	<u>\$ 83,860</u>	<u>\$ 38,782</u>
VETERAN MEMORIAL			
Miscellaneous	<u>\$ 3,000</u>	<u>\$ 3,001</u>	<u>\$ (1)</u>
Total Veteran Memorial	<u>\$ 3,000</u>	<u>\$ 3,001</u>	<u>\$ (1)</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2013

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT			
Salaries	\$ 39,885	\$ 39,855	\$ 30
Personnel benefits	18,400	16,524	1,876
Travel	1,900	469	1,431
Supplies	5,000	2,016	2,984
Utilities	600	630	(30)
Crisis center	-	-	-
Professional services	14,500	2,325	12,175
Dues and memberships	400	153	247
Law library	5,000	5,440	(440)
Postage	5,000	4,854	146
Transcripts	1,500	-	1,500
Miscellaneous	4,500	2,692	1,808
Stop grant	-	-	-
Drug court	-	-	-
Juvenile diversion	-	-	-
Education	-	-	-
Jury and witness	3,000	380	2,620
Contracts	22,000	20,918	1,082
Capital outlay	4,000	-	4,000
Total District Court	\$ 125,685	\$ 96,256	\$ 29,429
COUNTY FAIR			
Salaries	\$ 3,840	\$ 3,804	\$ 36
Personnel benefits	1,645	847	798
Travel	1,150	720	430
Contracts	28,000	24,226	3,774
Supplies	850	568	282
Utilities	3,700	3,594	106
Vehicle	2,000	379	1,621
Insurance	-	-	-
Repairs and maintenance	11,000	6,030	4,970
Advertising	2,700	3,366	(666)
Awards	5,000	4,093	907
Postage	400	276	124
Ambulance services	-	-	-
Printing	-	-	-
Racing expense	4,350	5,065	(715)
Miscellaneous	4,000	4,071	(71)
Entertainment	2,000	4,198	(2,198)
Capital outlay	9,000	3,797	5,203
Total County Fair	\$ 79,635	\$ 65,034	\$ 14,601

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2013

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
<i>Clerk of the District Court</i>			
Salaries	\$ 66,120	\$ 66,100	\$ 20
Department totals	66,120	66,100	20
<i>Sheriff</i>			
Salaries	487,882	487,880	2
Travel	1,285	785	500
Training	2,500	2,839	(339)
Supplies	4,125	4,924	(799)
Utilities	7,600	8,735	(1,135)
Vehicles	33,587	36,335	(2,748)
Repairs and maintenance	6,900	6,819	81
Rental expense	5,625	4,219	1,406
Dues and memberships	200	250	(50)
Photography and printing	600	576	24
Postage	600	714	(114)
Uniforms	3,750	2,460	1,290
Weapons and ammunition	7,000	1,963	5,037
Miscellaneous	5,750	8,864	(3,114)
Byrne grant	-	-	-
Drug enforcement	1,000	1,186	(186)
Contracts	4,200	4,054	146
Capital outlay	44,430	43,500	930
Department totals	617,034	616,103	931
<i>Prosecuting Attorney</i>			
Salaries	96,565	96,245	320
Contracts	-	-	-
Travel	2,500	1,848	652
Supplies	5,400	2,392	3,008
Utilities	3,100	3,038	62
Professional service	300	-	300
Repairs and maintenance	100	95	5
Rental expense	-	-	-
Dues and memberships	1,300	1,304	(4)
Postage	400	489	(89)
Photography and printing	200	-	200
Department totals	109,865	105,411	4,454
<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, 2013

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND (Continued)			
<i>Juvenile Detention</i>			
Salaries	\$ 60,535	\$ 62,244	\$ (1,709)
Miscellaneous	4,600	3,517	1,083
Block grant	1,800	533	1,267
Cigarettes and tobacco	9,637	5,946	3,691
Miscellaneous programs	-	-	-
Capital outlay	25,784	27,341	(1,557)
Department totals	102,356	99,581	2,775
<i>General</i>			
Personnel benefits	295,700	296,524	(824)
Department totals	295,700	296,524	(824)
<i>Jail</i>			
Salaries	7,000	8,452	(1,452)
Travel	3,000	4,085	(1,085)
Jail inspection	2,450	2,450	-
Repairs and maintenance	200	224	(24)
Jail food	200	58	142
Clothing	-	-	-
Medical	-	-	-
Prisoner board	190,000	151,263	38,737
Miscellaneous	-	-	-
Supplies	-	-	-
Rental expense	-	-	-
Capital outlay	-	-	-
Department totals	202,850	166,532	36,318
Total Justice Fund	\$ 1,423,925	\$ 1,380,251	43,674
HEALTH DISTRICT			
Salaries	\$ 3,205	\$ 3,196	\$ 9
Personnel benefits	265	258	7
Miscellaneous	378	463	(85)
Contracts	-	-	-
Operating	28,521	28,521	-
Total Health District	\$ 32,369	\$ 32,438	\$ (69)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2013

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PARKS AND RECREATION			
Salary	\$ 27,200	\$ 26,421	\$ 779
Personnel benefits	2,350	2,137	213
Supplies	500	45	455
Utilities	12,350	7,097	5,253
Repairs and maintenance	8,500	5,361	3,139
Miscellaneous	5,550	3,427	2,123
Chemicals	4,000	3,570	430
Fireworks	3,500	3,500	-
Oneida Recreation District	1,200	-	1,200
Capital outlay	1,500	-	1,500
Total Parks and Recreation	<u>\$ 66,650</u>	<u>\$ 51,558</u>	<u>\$ 15,092</u>
INDIGENT AND CHARITY			
Medical	\$ 82,000	\$ 51,901	\$ 30,099
Miscellaneous	10,750	3,828	6,922
Non-medical expenses	7,900	7,367	533
Postage	250	348	(98)
Total Indigent and Charity	<u>\$ 100,900</u>	<u>\$ 63,444</u>	<u>\$ 37,456</u>
REVALUATION			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Travel	350	50	300
Supplies	1,000	1,037	(37)
Miscellaneous	500	108	392
Contracts	39,000	37,915	1,085
Capital outlay	7,600	4,699	2,901
Total Revaluation	<u>\$ 48,450</u>	<u>\$ 43,809</u>	<u>\$ 4,641</u>
SOLID WASTE			
Salaries	\$ 115,520	\$ 116,215	\$ (695)
Personnel benefits	57,147	53,359	3,788
Training	2,000	100	1,900
Supplies	1,000	342	658
Insurance	-	-	-
Vehicles	40,000	39,938	62
Repairs and maintenance	20,000	24,478	(4,478)
Rent	-	-	-
Miscellaneous	8,000	5,919	2,081
Contracts	49,500	24,645	24,855
Capital outlay	201,000	103,797	97,203
Total Solid Waste	<u>\$ 494,167</u>	<u>\$ 368,793</u>	<u>\$ 125,374</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2013

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TORT			
Personnel benefits	\$ 36,500	\$ 26,282	\$ 10,218
Insurance	55,300	55,232	68
Capital crimes defense	1,812	1,812	-
Total Tort	<u>\$ 93,612</u>	<u>\$ 83,326</u>	<u>\$ 10,286</u>
WEEDS			
Salaries	\$ 14,460	\$ 23,893	\$ (9,433)
Personnel benefits	7,820	5,576	2,244
Contracts	19,870	10,314	9,556
Travel	1,000	1,245	(245)
Supplies	400	127	273
Insurance	-	-	-
Utilities	4,400	4,140	260
Vehicles	7,150	5,563	1,587
Repairs and maintenance	4,700	7,673	(2,973)
Dues and memberships	1,200	815	385
Postage	50	-	50
Miscellaneous	2,400	4,417	(2,017)
Chemicals	30,000	3,391	26,609
Spraying	-	-	-
Capital outlay	-	12,650	(12,650)
Total Weeds	<u>\$ 93,450</u>	<u>\$ 79,804</u>	<u>\$ 13,646</u>
CONSOLIDATED ELECTIONS			
Salaries	\$ 9,900	\$ 9,790	\$ 110
Personnel benefits	1,870	1,827	43
Travel	300	279	21
Supplies	10,000	717	9,283
Advertising	5,000	1,195	3,805
Insurance	-	-	-
Postage	1,000	86	914
Publications	8,000	818	7,182
Miscellaneous	2,400	539	1,861
Election workers	7,000	1,972	5,028
Contracts	3,000	496	2,504
Total Consolidated Elections	<u>\$ 48,470</u>	<u>\$ 17,719</u>	<u>\$ 30,751</u>
SEARCH AND RESCUE			
Miscellaneous	\$ -	\$ -	\$ -
Total Search and Rescue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2013

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WATERWAYS			
Salary	\$ 2,466	\$ 1,430	\$ 1,036
Personnel benefits	205	115	90
Supplies	200	-	200
Vehicles	1,000	523	477
Repairs and maintenance	2,030	3,668	(1,638)
Rent	5,000	2,464	2,536
Postage	-	-	-
Miscellaneous	600	2,224	(1,624)
Capital Outlay	-	-	-
Total Waterways	<u>\$ 11,501</u>	<u>\$ 10,424</u>	<u>\$ 1,077</u>
JUVENILE DEPARTMENT BUILDING FUND			
Capital outlay	\$ -	\$ -	\$ -
Total Juvenile Department Building Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
COURT FACILITY FUND			
Supplies	\$ -	\$ -	\$ -
Miscellaneous	-	-	-
Total Court Facility Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
911 FUND			
Emergency services	\$ -	\$ 814	\$ (814)
Repairs and maintenance	-	9,794	(9,794)
Miscellaneous	-	8,745	(8,745)
Capital outlay	-	46,371	(46,371)
Total 911 Fund	<u>\$ -</u>	<u>\$ 65,724</u>	<u>\$ (65,724)</u>
INTERLOCK / MONITORING FUND			
Miscellaneous	\$ -	\$ 85	\$ (85)
Total Interlock / Monitoring Fund	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ (85)</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, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
TAYLOR GRAZING FUND			
Miscellaneous	\$ -	\$ 7,105	\$ (7,105)
Total Taylor Grazing Fund	\$ -	\$ 7,105	\$ (7,105)
 TOTAL SPECIAL REVENUE	 \$ 4,290,939	 \$ 3,923,485	 \$ 367,454
TOTAL GOVERNMENTAL FUND TYPES	\$ 5,309,583	\$ 4,881,825	\$ 427,758

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2013

Total expenditures - budgetary basis	\$ 4,881,825
Accounts payable at year end	34,882
Supplies acquired through grants	<u>9,063</u>
Total expenditures - GAAP basis	<u><u>\$ 4,925,770</u></u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF CAPITAL LEASE OBLIGATIONS
September 30, 2013

Year	<u>140M Motorgrader</u> 4.20%		<u>140M Motograder</u> 4.20%		<u>2011 Dodge Dakota</u> 8.14%		<u>2011 Dodge Dakota Crew</u> 8.14%	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ 159,332	\$ 6,714	\$ 159,332	\$ 6,714	\$ 9,199	\$ 749	\$ 9,706	\$ 791
Totals	\$ 159,332	\$ 6,714	\$ 159,332	\$ 6,714	\$ 9,199	\$ 749	\$ 9,706	\$ 791

	<u>2003 Chevrolet Crew Cab</u> 4.22%		<u>420E Backhoe</u> 4.30%		<u>963D Track Loader</u> 4.20%		<u>Peterbilt 320 Truck</u> 4.99%	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ 23,638	\$ 1,362	\$ 13,513	\$ 1,187	\$ 90,209	\$ 3,791	\$ 35,588	\$ 3,727
2015	-	-	14,093	606	-	-	37,406	1,910
Totals	\$ 23,638	\$ 1,362	\$ 27,606	\$ 1,793	\$ 90,209	\$ 3,791	\$ 72,994	\$ 5,637

<u>2012 950K Cat Wheel Loader</u> 3.00%		
	<u>Principal</u>	<u>Interest</u>
2014	\$ 19,619	\$ 6,414
2015	20,207	5,826
2016	20,799	5,234
2017	153,184	3,686
Totals	\$ 213,809	\$ 21,160

<u>Totals</u>		
	<u>Principal</u>	<u>Interest</u>
2014	\$ 520,136	\$ 31,449
2015	71,706	8,342
2016	20,799	5,234
2017	153,184	3,686
Totals	\$ 765,825	\$ 48,711

**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**

INDEPENDENT AUDITOR'S REPORT

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

We have audited, 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, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Oneida County, Idaho as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise Oneida County, Idaho's basic financial statements, and have issued our report thereon dated March 24, 2014. Our report includes a reference to other auditors who audited the financial statements of Oneida County Hospital, as described in our report on Oneida County's financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Oneida County, Idaho's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of Oneida County, Idaho's internal control.

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. 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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we and the other auditors did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether Oneida County, Idaho's financial statements are free from 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 and those of other auditors disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Seale Hart & Associates PLLC

Idaho Falls, Idaho
March 24, 2014



**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**

INDEPENDENT AUDITOR'S REPORT

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

Compliance

We have audited the compliance of Oneida County with the types of compliance requirements described in the U.S. Office of Management and Budget 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, 2013. 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.

Management's Responsibility

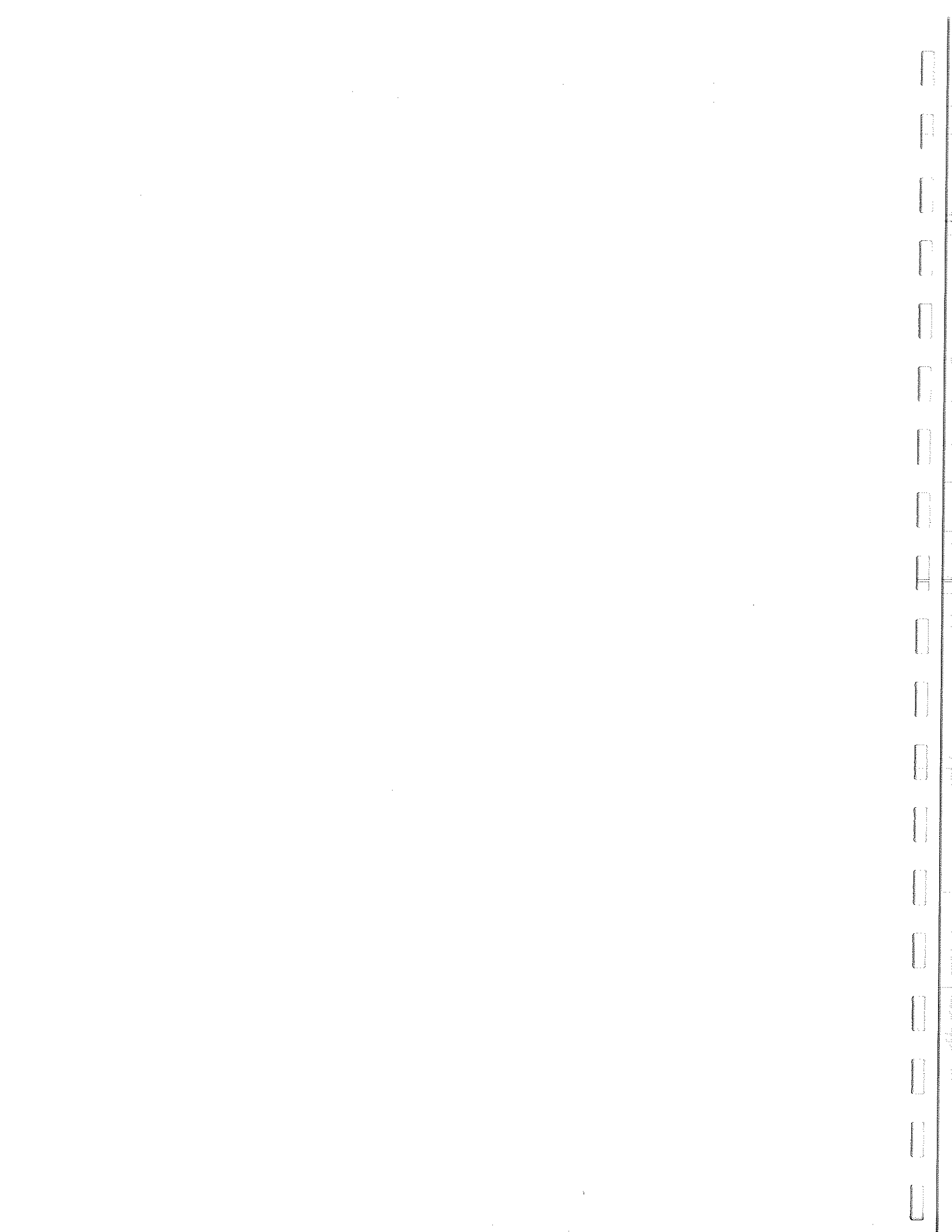
Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the County's management.

Auditor's Responsibility

Our responsibility is to express an opinion on Oneida County's compliance with the applicable compliance requirements based on our compliance 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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and Circular A-133 require that we plan and perform the compliance 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. A compliance audit includes examining, on a test basis, evidence about Oneida County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our compliance audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Oneida County's compliance with those requirements.



Opinion

In our opinion, Oneida 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, 2013.

Internal Control over Compliance

The management of Oneida 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 compliance audit, we considered Oneida 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 compliance 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 Oneida 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 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 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.

Restricted Use

The purpose of this report is to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Oneida County's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Oneida County's internal control over financial reporting and compliance. Accordingly, this report is not suitable for any other purpose.

Seale Hunt & Associates PLLC

Idaho Falls, Idaho

March 24, 2014



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ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF FEDERAL AWARDS
MODIFIED ACCRUAL BASIS
For the Year Ended September 30, 2013

<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 HOUSING AND URBAN DEVELOPMENT</u>			
Passed Through State Department of Commerce			
Community Development Block Grants	14.228	B13DC160001	\$ <u>37,358</u>
Total - U.S. Department of Housing and Urban Development			<u>37,358</u>
<u>DEPARTMENT OF JUSTICE</u>			
Passed Through Idaho State Police			
Violence Against Women Formula Grants	16.588	2011-WF-AX-0048	1,818
Edward Byrne Memorial Justice Assist.	16.738	2012-DJ-BX-0559	16,968
ARRA Edward Byrne Memorial Justice Assist.	16.803	2009-SU-B9-0046	<u>2,970</u>
Total Cluster			<u>19,938</u>
Total - Department of Justice			<u>21,756</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>			
Passed Through State Department of Environmental Quality			
Capitalization Grant for Drinking Water	66.468	FS-98003010	<u>2,050</u>
Total - U.S. Environmental Protection Agency			<u>2,050</u>
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
Passed Through State Military Division			
Emergency Management Performance	97.042	EMW2011EP00082	9,973
Homeland Security Grant Program	97.067	EMW2012EP00065 Various	<u>9,536</u>
Total - Department of Homeland Security			<u>19,509</u>
DIRECT GRANTS			
<i>DEPARTMENT OF THE INTERIOR</i>			
Payment in Lieu of Taxes	15.226	-	<u>594,128</u>
Total - U.S. Department of the Interior			<u>594,128</u>
<i>DEPARTMENT OF TRANSPORTATION</i>			
Highway Planning and Construction	20.205	-	<u>187,137</u>
Total - U.S. Department of Transportation			<u>187,137</u>
TOTAL FEDERAL AWARDS			\$ <u><u>861,938</u></u>

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS - MODIFIED ACCRUAL BASIS
For the Year Ended September 30, 2013

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, 2013

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> </u> YES	<u> X </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	\$ 594,128
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Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000
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Auditee Qualified as Low-Risk Auditee	<u> X </u> YES	<u> </u> NO
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SECTION II - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

Lon Colton

From: GOVS FAC IDES [govs.fac.ides@census.gov]
Sent: Monday, April 28, 2014 6:11 AM
To: LCOLTON@ONEIDA.ID.US; FSTEINER@SEARLEHART.COM; Lon Colton
Subject: Single Audit Submission Completed - ONEIDA COUNTY (2013), Report ID: 592469

4/28/2014

ONEIDA COUNTY
REPORT ID: 592469
FISCAL YEAR END DATE: 9/30/2013

The Federal Audit Clearinghouse (FAC) processed the Single Audit report for the above referenced organization to completion. Please retain this e-mail for your records.

Sincerely,
Federal Audit Clearinghouse
govs.fac.ides@census.gov

ONEIDA COUNTY - STATE OF IDAHO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended September 30, 2013

PRIOR YEAR QUESTIONED COSTS

None

FINDINGS

None

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