

**ONEIDA COUNTY - STATE OF IDAHO
MALAD, IDAHO
ANNUAL FINANCIAL REPORT
and
COMPLIANCE REPORTS
with
INDEPENDENT AUDITOR'S REPORT
For the Year Ended September 30, 2014**

ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2014

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ONEIDA COUNTY - STATE OF IDAHO
BASIC FINANCIAL STATEMENTS
For the Year Ended September 30, 2014

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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, 2014, 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, 2014, 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. 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 Expenditures 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 9, 2015, 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.

Searle Hart & Associates, PLLC

Idaho Falls, Idaho
March 9, 2015

FINANCIAL SECTION

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF NET POSITION
September 30, 2014

	GOVERNMENTAL	TOTAL GOVERNMENTAL	COMPONENT
	ACTIVITIES	ACTIVITIES	UNIT
ASSETS			
Cash - County Treasurer	\$ 1,980,847	\$ 1,980,847	\$ 78,697
Taxes receivable	100,865	100,865	-
Receivables	116,144	116,144	1,639,210
Internal balances	-	-	-
Due from other governmental agencies	486,861	486,861	-
Inventories	-	-	250,107
Other assets	-	-	30,043
Capital Assets			
Land and improvements not being depreciated	60,310	60,310	69,023
Infrastructure and infrastructure in progress	633,839	633,839	-
Buildings	1,001,289	1,001,289	2,534,507
Equipment and furniture	2,930,255	2,930,255	2,463,269
Buildings and equipment under capital leases	1,376,888	1,376,888	954,000
Less: accumulated depreciation	(3,398,585)	(3,398,585)	(4,922,326)
Total Capital Assets	2,603,996	2,603,996	1,098,473
Other Assets			
Unamortized service contract	-	-	7,502
TOTAL ASSETS	<u>5,288,713</u>	<u>5,288,713</u>	<u>3,104,032</u>
DEFERRED OUTFLOWS	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

	GOVERNMENTAL ACTIVITIES	TOTAL GOVERNMENTAL ACTIVITIES	COMPONENT UNIT
LIABILITIES			
Accounts payable and accrued expenses	\$ 116,121	\$ 116,121	\$ 976,875
Due to other governmental agencies	-	-	-
Long-term liabilities			
Due within one year			
Short-term bank note payable	-	-	-
Bonds, capital leases and contracts	190,837	190,837	175,044
Accrued interest	14,104	14,104	-
Compensated absences	7,269	7,269	403,443
Claims and judgments	-	-	-
Due in more than one year			
Bonds, capital leases and contracts	658,702	658,702	445,669
Accrued interest	-	-	-
Compensated absences	41,191	41,191	-
Landfill postclosure costs	351,851	351,851	-
Claims and judgments	-	-	-
TOTAL LIABILITIES	<u>1,380,075</u>	<u>1,380,075</u>	<u>2,001,031</u>
DEFERRED INFLOWS	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	1,388,502	1,388,502	477,760
Restricted for:			
Capital projects	-	-	-
Debt service	-	-	-
Other projects	-	-	-
Unrestricted	<u>2,520,136</u>	<u>2,520,136</u>	<u>625,241</u>
TOTAL NET POSITION	<u>\$ 3,908,638</u>	<u>\$ 3,908,638</u>	<u>\$ 1,103,001</u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2014

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUE		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 1,005,485	\$ 91,604	\$ 61,561	\$ -
Public safety	1,716,977	169,136	289,257	17,505
Public works	1,387,397	3,937	1,099,293	202,369
Health, welfare and sanitation	410,642	543,221	-	-
Culture and recreation	146,795	51,181	8,000	-
Education	-	-	-	-
Conservation/economic development	61,378	3,831	5,865	-
Interest on long-term debt	25,320	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	4,753,994	862,910	1,463,976	219,874
TOTAL PRIMARY GOVERNMENT	\$ 4,753,994	\$ 862,910	\$ 1,463,976	\$ 219,874
Component Units				
Oneida County Hospital	\$ 8,645,613	\$ 8,092,168	\$ 67,408	\$ 63,633
TOTAL COMPONENT UNITS	\$ 8,645,613	\$ 8,092,168	\$ 67,408	\$ 63,633

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

Net Position, September 30, 2013

NET POSITION, SEPTEMBER 30, 2014

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

Primary Government		
Governmental Activities	Total	Component Unit
\$ (852,320)	\$ (852,320)	
(1,241,079)	(1,241,079)	
(81,798)	(81,798)	
132,579	132,579	
(87,614)	(87,614)	
-	-	
(51,682)	(51,682)	
(25,320)	(25,320)	
<u>(2,207,234)</u>	<u>(2,207,234)</u>	
<u>(2,207,234)</u>	<u>(2,207,234)</u>	
		\$ <u>(422,404)</u>
		<u>(422,404)</u>
1,431,829	1,431,829	-
-	-	-
1,380	1,380	-
1,105,219	1,105,219	-
-	-	-
-	-	209
573,936	573,936	83,535
23,733	23,733	-
-	-	-
<u>3,136,097</u>	<u>3,136,097</u>	<u>83,744</u>
928,863	928,863	(338,660)
<u>2,979,775</u>	<u>2,979,775</u>	<u>1,441,661</u>
\$ <u><u>3,908,638</u></u>	\$ <u><u>3,908,638</u></u>	\$ <u><u>1,103,001</u></u>

ONEIDA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2014

	GENERAL FUND	ROAD AND BRIDGE	AMBULANCE	JUSTICE FUND
ASSETS				
Cash and cash equivalents	\$ 993,965	\$ 86,384	\$ 75,497	\$ -
Investments	-	-	-	-
Taxes receivable, net	35,343	-	-	39,216
Due from other funds	-	-	-	-
Receivable from other governments	63,534	353,656	-	44,700
Other receivables	38	-	82,003	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	<u>1,092,880</u>	<u>440,040</u>	<u>157,500</u>	<u>83,916</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 1,092,880</u>	<u>\$ 440,040</u>	<u>\$ 157,500</u>	<u>\$ 83,916</u>
LIABILITIES				
Accounts payable	\$ -	\$ 94,128	\$ -	\$ -
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Other payables	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>94,128</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS				
Revenue unavailable for use	<u>32,533</u>	<u>-</u>	<u>73,803</u>	<u>36,079</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	345,912	83,697	47,837
Unassigned	<u>1,060,347</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>1,060,347</u>	<u>345,912</u>	<u>83,697</u>	<u>47,837</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ 1,092,880</u>	<u>\$ 440,040</u>	<u>\$ 157,500</u>	<u>\$ 83,916</u>

<u>SOLID WASTE</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 55,877	\$ 769,124	\$ 1,980,847
-	-	-
-	25,723	100,282
-	-	-
-	24,971	486,861
34,638	48	116,727
-	-	-
-	-	-
<u>90,515</u>	<u>819,866</u>	<u>2,684,717</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 90,515</u>	<u>\$ 819,866</u>	<u>\$ 2,684,717</u>
\$ -	\$ 21,993	\$ 116,121
-	-	-
-	-	-
-	-	-
<u>-</u>	<u>21,993</u>	<u>116,121</u>
<u>-</u>	<u>23,671</u>	<u>166,086</u>
-	-	-
-	-	-
90,515	774,202	1,342,163
-	-	1,060,347
<u>90,515</u>	<u>774,202</u>	<u>2,402,510</u>
<u>\$ 90,515</u>	<u>\$ 819,866</u>	<u>\$ 2,684,717</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, 2014

Total fund balance, governmental funds:	\$	2,402,510
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.		2,603,996
Some of the County's taxes and ambulance fees 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 revenue unavailable for use in the fund financial statements.		166,086
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 statements, but are included in the governmental activities of the Statement of Net Position.		<u>(1,263,954)</u>
Net position of governmental activities in the Statement of Net Position:	\$	<u><u>3,908,638</u></u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2014

	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE</u>	<u>AMBULANCE</u>	<u>JUSTICE FUND</u>
REVENUES				
Property taxes	\$ 512,067	\$ -	\$ -	\$ 598,422
Fees and fines	-	-	-	75
Licenses and permits	20,078	475	-	4,096
Intergovernmental	903,887	1,099,293	-	430,941
Charges for services	69,636	2,200	102,484	32,203
Investment earnings	-	-	-	-
Miscellaneous	37,084	689,534	11,283	4,663
	<u>1,542,752</u>	<u>1,791,502</u>	<u>113,767</u>	<u>1,070,400</u>
TOTAL REVENUE				
	<u>1,542,752</u>	<u>1,791,502</u>	<u>113,767</u>	<u>1,070,400</u>
EXPENDITURES				
General government	831,037	-	-	-
Public safety	22,358	-	90,593	1,331,251
Public works	-	1,241,835	-	-
Health, welfare and sanitation	39,557	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Conservation/economic development	-	-	-	-
Debt Service:				
Principal	-	133,106	23,638	35,649
Interest and other charges	-	7,389	5,363	5,220
Capital outlay	17,505	961,450	-	72,291
	<u>910,457</u>	<u>2,343,780</u>	<u>119,594</u>	<u>1,444,411</u>
TOTAL EXPENDITURES				
	<u>910,457</u>	<u>2,343,780</u>	<u>119,594</u>	<u>1,444,411</u>
Excess (deficiency) of revenues over expenditures	632,295	(552,278)	(5,827)	(374,011)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	507,106	-	72,291
Other sources	17,505	-	-	3,238
Transfers in	-	-	-	240,731
Transfers out	(240,731)	-	-	-
	<u>(223,226)</u>	<u>507,106</u>	<u>-</u>	<u>316,260</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>(223,226)</u>	<u>507,106</u>	<u>-</u>	<u>316,260</u>
SPECIAL ITEMS				
Proceeds from sale of assets	-	45,000	-	6,000
	<u>-</u>	<u>45,000</u>	<u>-</u>	<u>6,000</u>
Net change in fund balances	409,069	(172)	(5,827)	(51,751)
Fund Balances, October 1, 2013	651,278	346,084	89,524	99,588
	<u>651,278</u>	<u>346,084</u>	<u>89,524</u>	<u>99,588</u>
FUND BALANCES, SEPTEMBER 30, 2014	<u>\$ 1,060,347</u>	<u>\$ 345,912</u>	<u>\$ 83,697</u>	<u>\$ 47,837</u>

<u>SOLID WASTE</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ -	\$ 317,305	\$ 1,427,794
-	5,347	5,422
-	-	24,649
-	126,275	2,560,396
369,873	178,839	755,235
-	-	-
<u>12,536</u>	<u>114,360</u>	<u>869,460</u>
<u>382,409</u>	<u>742,126</u>	<u>5,642,956</u>
-	159,691	990,728
-	164,302	1,608,504
-	8,999	1,250,834
267,296	110,265	417,118
-	137,056	137,056
-	-	-
-	58,848	58,848
89,417	-	281,810
3,727	-	21,699
<u>213,215</u>	<u>-</u>	<u>1,264,461</u>
<u>573,655</u>	<u>639,161</u>	<u>6,031,058</u>
(191,246)	102,965	(388,102)
195,000	-	774,397
-	-	20,743
-	-	240,731
<u>-</u>	<u>-</u>	<u>(240,731)</u>
195,000	-	795,140
<u>-</u>	<u>-</u>	<u>51,000</u>
3,754	102,965	458,038
<u>86,761</u>	<u>671,237</u>	<u>1,944,472</u>
\$ <u><u>90,515</u></u>	\$ <u><u>774,202</u></u>	\$ <u><u>2,402,510</u></u>

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2014

Net change in fund balances - total governmental funds: \$ 458,038

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which capital outlays of \$1,264,461 exceeded depreciation of \$313,058 in the current period.

951,403

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.

(27,267)

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

(492,587)

Some of the County's taxes and ambulance fees 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 revenue unavailable for use in the funds statements.

4,367

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Net change in accrued interest not reflected on governmental funds:

(3,621)

Net change in accrued landfill postclosure costs:

11,000

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.

27,530

Change in net position of governmental activities:

\$ 928,863

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2014

OPERATING REVENUES

Net patient service revenue	\$ 8,092,168
Other revenue	<u>83,535</u>

TOTAL OPERATING REVENUES	<u>8,175,703</u>
---------------------------------	-------------------------

OPERATING EXPENSES

Salaries and benefits	4,956,021
Professional fees	1,933,758
Supplies	834,075
Insurance	40,322
Utilities	141,427
Repairs and maintenance	187,760
Rent	46,403
Miscellaneous	45,938
Depreciation and amortization	284,233
Travel, dues and education	<u>83,775</u>

TOTAL OPERATING EXPENSES	<u>8,553,712</u>
---------------------------------	-------------------------

INCOME (LOSS) FROM OPERATIONS	<u>(378,009)</u>
--------------------------------------	-------------------------

NON-OPERATING INCOME (EXPENSES)

Investment income	209
Interest	(31,191)
Capital grants	63,633
CMS Medicare HER Incentive program income (expense)	(60,710)
Contributions	67,408
Loss from sale of assets	-
Property tax	<u>-</u>

TOTAL NON-OPERATING INCOME (EXPENSES)	<u>39,349</u>
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Change in net position	(338,660)
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Net Position - July 1, 2013	<u>1,441,661</u>
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NET POSITION - June 30, 2014	<u><u>\$ 1,103,001</u></u>
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ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES - COMPONENT UNIT
ONEIDA COUNTY HOSPITAL
For the Year Ended June 30, 2014

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from and on behalf of patients	\$ 8,192,434
Cash paid to suppliers	(3,248,832)
Cash paid to employees	(4,953,542)
Other cash receipts	<u>83,535</u>

Net cash provided (used) by operating activities	<u>73,595</u>
--	---------------

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Property taxes	-
CMS Medicare EHR Incentive Program income	28,880
Noncapital grants and contributions	<u>67,408</u>

Net cash provided (used) by noncapital financing activities	<u>96,288</u>
---	---------------

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Capital grants and contributions	63,633
Proceeds from long-term capital lease obligation	-
Principal paid on long-term capital lease obligations	(142,011)
Interest paid on long-term capital lease obligation	(31,191)
Purchase of capital assets	<u>(136,978)</u>

Net cash provided (used) by capital and related financing activities	<u>(246,547)</u>
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CASH FLOWS FROM INVESTING ACTIVITIES

Interest and dividends on investments	<u>209</u>
---------------------------------------	------------

Net cash provided (used) by investing activities	<u>209</u>
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NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(76,455)
---	-----------------

CASH AND CASH EQUIVALENTS, JULY 1, 2013	<u>155,152</u>
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CASH AND CASH EQUIVALENTS, JUNE 30, 2014	\$ <u><u>78,697</u></u>
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**RECONCILIATION OF INCOME FROM OPERATIONS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES**

Income (loss) from operations	\$ (378,009)
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Amortization of service contract	5,626
Depreciation and amortization	284,233
Provision for bad debts	515,206
Change in assets:	
Patient accounts receivable	(734,219)
CMS Medicare estimated settlement receivable	124,810
Inventory of supplies	(26,024)
Prepaid expenses	490
Other current assets	(3,980)
Change in liabilities:	
Accounts payable	88,514
Accrued compensation and related liabilities	2,479
Estimated third-party payor settlements payable	<u>194,469</u>
Net cash provided by operating activities	\$ <u><u>73,595</u></u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2014

	<u>PRIVATE PURPOSE TRUST FUNDS</u>	<u>AGENCY FUNDS</u>
ASSETS		
Cash	\$ 88,273	\$ 1,767
Receivables	-	126,470
	<u>88,273</u>	<u>128,237</u>
TOTAL ASSETS	<u>88,273</u>	<u>128,237</u>
LIABILITIES		
Negative cash	17,296	-
Accounts payable and accrued expenses	-	-
Payable to other funds	-	-
Payable to the State of Idaho	-	1,767
Payable to taxing districts	-	126,470
	<u>17,296</u>	<u>128,237</u>
TOTAL LIABILITIES	<u>17,296</u>	<u>128,237</u>
NET POSITION	<u><u>\$ 70,977</u></u>	<u><u>-</u></u>

ONEIDA COUNTY - STATE OF IDAHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2014

	PRIVATE PURPOSE TRUST FUNDS
ADDITIONS	
Taxes	\$ -
Licenses and permits	-
Intergovernmental revenues	527,131
Charges in services	-
Fines and forfeitures	-
Investment interest	-
Miscellaneous and contributions	58,604
Transfers from other funds	-
TOTAL ADDITIONS	585,735
DEDUCTIONS	
Trust operating expenses	628,582
Transfers to other funds	-
TOTAL DEDUCTIONS	628,582
Change in net position	(42,847)
NET POSITION, OCTOBER 1, 2013	113,824
NET POSITION, SEPTEMBER 30, 2014	\$ 70,977

NOTES TO THE FINANCIAL STATEMENTS

ONEIDA COUNTY - STATE OF IDAHO
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2014

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ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2014

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 accounting principles generally accepted in the United States (U.S. 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 are 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 reporting entity does not include 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 a 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 for Oneida County Hospital can be obtained from their administrative 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, 2014

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 the 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, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (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 and 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, 2014

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, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS, 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 for doubtful accounts. Property taxes not collected before December 1, 2014 are classified as revenue unavailable for use.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. ASSETS, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES / NET POSITION (Continued)

Capital Assets

The County defines a capital asset as an asset with an estimated useful life of more than one year and an initial cost of \$10,000 or more for equipment, \$50,000 or more for land and buildings and \$250,000 or more for new infrastructure. 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 while 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.

Deferred Outflows

In addition to assets, the Statement of Net Position and the fund-based statements will display a separate section for deferred outflows of resources. This financial statement element represents a consumption of net position or fund balance that applies to a future period, or periods, so it will not be recognized as an outflow of resources until that time.

Long-term Obligations

In the government-wide statements and proprietary fund statements, long-term debt and other long-term obligations are reported as liabilities.

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.

Deferred Inflows

In addition to liabilities, the Statement of Net Position and the fund-based statements will display a separate section for deferred inflows of resources. This financial statement element represents an acquisition of net position or fund balance that applies to a future period, or periods, so it will not be recognized as an inflow of resources until that time. This amount is deferred and recognized as an inflow of resources in the period that amounts become available. The County currently reports revenue unavailable for use as a deferred inflow.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. ASSETS, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES / NET POSITION (Continued)
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.

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 (the budget process) 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 can use the positive unassigned fund balance for expenditures in the subsequent fiscal year.

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, and then committed, assigned and unassigned resources.

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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. BUDGETS AND BUDGETARY ACCOUNTING (Continued)

- 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 the cash basis which is a basis other than accounting principles generally accepted in the United States of America (U. S. GAAP). The County does not maintain a formal encumbrance accounting system.

H. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

Accumulated unpaid vacation and other employee benefits are accrued when incurred in proprietary funds on the accrual basis of accounting. Such amounts are not accrued in governmental funds on the modified accrual basis of accounting. At September 30, 2014, unrecorded fund liabilities included approximately \$48,460 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 and sales 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 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 enterprise funds, 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.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2014

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. During 2014, 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 that 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, 2014, totaled \$2,053,591, of which \$2,053,591 represented demand deposits. Of the total deposits, \$1,980,847 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 \$2,053,591 and the bank balance was \$2,163,612. Of this amount, \$1,913,612 was not covered by FDIC insurance.

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2014

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2014 was as follows:

<u>Governmental Activities</u>	<u>Balance</u> <u>10-01-2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>09-30-2014</u>
Capital assets, not being depreciated				
Land	\$ 60,310	\$ -	\$ -	\$ 60,310
Construction in process	224,495	409,344	-	633,839
Total capital assets, not being depreciated	284,805	409,344	-	694,149
Capital assets, being depreciated				
Buildings and improvements	1,001,289	-	-	1,001,289
Machinery and equipment	2,922,325	101,370	(93,440)	2,930,255
Buildings and improvements – leased	-	-	-	-
Machinery and equipment – leased	1,515,058	819,397	(957,567)	1,376,888
Total capital assets, being depreciated	5,438,672	920,767	(1,051,007)	5,308,432
Less accumulated depreciation for				
Buildings and improvements	(465,717)	(21,225)	-	(486,942)
Machinery and equipment	(3,169,024)	(291,833)	549,214	(2,911,643)
Total accumulated depreciation	(3,634,741)	(313,058)	549,214	(3,398,585)
Total capital assets, being depreciated, net	1,803,931	607,709	(501,793)	1,909,847
Governmental activity, capital assets, net	<u>\$ 2,088,736</u>	<u>\$ 1,017,053</u>	<u>\$ (501,793)</u>	<u>\$ 2,603,996</u>

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

<u>Governmental activities</u>	
General government	\$ 4,301
Public safety	117,700
Public works	136,563
Health, welfare and sanitation	42,225
Culture and recreation	9,739
Conservation and economic development	2,530
Total governmental activities	<u>\$ 313,058</u>

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2014

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, 2014, the required contribution rate as a percentage of covered payroll for members was 6.79% for general members and 8.36% for police/firefighters. The employer rate as a percentage of covered payroll was 11.32% for general members and 11.66% for police/firefighter members. Oneida County's employer contributions required and paid were \$188,130, \$172,463, and \$165,407 for the three years ended September 30, 2014, 2013, and 2012 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. On August 11, 2014 the commissioners signed a note with Ireland Bank for the Oneida County Hospital to borrow up to \$150,200 at a variable rate of interest beginning at 4.250%. The term ends May 20, 2015 with interest only payments with a final balloon payment at maturity. No advances had been made when this loan was signed.

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, 2014, the following changes occurred in long-term debt:

	Balance			Balance	Due within
Governmental activities	10-01-2013	Additions	Reductions	09-30-2014	one year
Compensated absences	\$ 75,990	\$ -	\$ (27,530)	\$ 48,460	\$ 7,269
Accrued interest	10,483	3,621	-	14,104	14,104
Capital leases	765,825	774,397	(690,683)	849,539	190,837
Landfill closure costs	362,851	-	(11,000)	351,851	-
Total governmental activities	\$ 1,215,149	\$ 778,018	\$ (729,213)	\$ 1,263,954	\$ 212,210

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2014

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

Debt Service Requirements:

Debt service requirements on long-term debt at September 30, 2014, are as follows:

Year	<u>Governmental Activities</u>	
	<u>Capital Leases</u>	
	<u>Principal</u>	<u>Interest</u>
2015	\$ 190,837	\$ 27,401
2016	144,026	20,479
2017	247,828	14,987
2018	77,535	8,019
2019	<u>189,313</u>	<u>5,684</u>
Total	<u>\$ 849,539</u>	<u>\$ 76,570</u>

Interest rates on capital leases vary between 2.99% and 5.00%.

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. LANDFILL 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 24 years for a total of \$264,000. 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 \$351,851 based on what it would cost to perform all closure and postclosure care of the current landfill site in 2014 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, 2014

8. RESTRICTED FUND BALANCES AND RESTRICTED NET POSITION

There are no restricted or encumbered fund balances as of September 30, 2014.

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 omissions, 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. NEGATIVE CASH, DEFICIT FUND BALANCES, AND INTERFUND RECEIVABLES/PAYABLES

The Bear River Drug Task Force Trust Fund had a negative cash balance and a deficit fund balance of \$17,296 as of September 30, 2014.

There were no interfund receivables or payables as of September 30, 2014.

13. INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2014, consisted of the following:

<u>Transfer from:</u>	
	<u>General</u>
<u>Transfer to:</u>	
Justice	\$ <u>240,731</u>
Total	\$ <u><u>240,731</u></u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the various funds to finance programs accounted for in other funds in accordance with budgetary authorizations.

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 9, 2015.

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REQUIRED SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
GENERAL FUND
For the Year Ended September 30, 2014

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 493,549	\$ 493,549	\$ 513,920
Fees and fines	-	-	-
Licenses and permits	4,853	4,853	20,078
Intergovernmental	254,145	254,145	898,487
Charges for services	22,503	22,503	69,636
Investment earnings	-	-	-
Miscellaneous	14,999	14,999	39,584
TOTAL REVENUES	790,049	790,049	1,541,705
EXPENDITURES			
Current:			
General government			
Public safety	903,415	903,415	827,138
Public works	12,330	22,384	22,358
Health, welfare and sanitation	-	-	-
Culture and recreation	40,680	41,634	39,557
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	13,000	13,000	3,899
TOTAL EXPENDITURES	969,425	980,433	892,952
Excess (deficiency) of revenues over expenditures	(179,376)	(190,384)	648,753
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(240,731)
TOTAL OTHER FINANCING SOURCES AND USES	-	-	(240,731)
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(179,376)	(190,384)	408,022
Fund Balances, October 1, 2013	621,324	621,324	621,324
FUND BALANCES, SEPTEMBER 30, 2014	\$ 441,948	\$ 430,940	\$ 1,029,346

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	(1,853)	\$	512,067
	-		-
	-		20,078
	5,400		903,887
	-		69,636
	-		-
	(2,500)		37,084
	<u>1,047</u>		<u>1,542,752</u>
	3,899		831,037
	-		22,358
	-		-
	-		39,557
	-		-
	-		-
	-		-
	-		-
	13,606		17,505
	<u>17,505</u>		<u>910,457</u>
	(16,458)		632,295
	-		-
	17,505		17,505
	-		-
	-		(240,731)
	<u>17,505</u>		<u>(223,226)</u>
	-		-
	1,047		409,069
	<u>29,954</u>		<u>651,278</u>
\$	<u>31,001</u>	\$	<u>1,060,347</u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
ROAD AND BRIDGE
For the Year Ended September 30, 2014

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Current:			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	174	174	475
Intergovernmental	893,236	893,236	1,081,606
Charges for services	37,546	37,546	2,200
Investment earnings	-	-	-
Miscellaneous	244,044	244,044	654,546
TOTAL REVENUES	1,175,000	1,175,000	1,738,827
EXPENDITURES			
General government			
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	1,112,408	1,694,646	1,573,533
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	139,000	158,895	158,895
TOTAL EXPENDITURES	1,251,408	1,853,541	1,732,428
Excess (deficiency) of revenues over expenditures	(76,408)	(678,541)	6,399
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(76,408)	(678,541)	6,399
Fund Balances, October 1, 2013	45,103	45,103	45,103
FUND BALANCES, SEPTEMBER 30, 2014	\$ (31,305)	\$ (633,438)	\$ 51,502

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	-	\$	-
	-		-
	-		475
	17,687		1,099,293
	-		2,200
	-		-
	<u>34,988</u>		<u>689,534</u>
	<u>52,675</u>		<u>1,791,502</u>
	-		-
	-		-
	(331,698)		1,241,835
	-		-
	-		-
	-		-
	133,106		133,106
	7,389		7,389
	<u>802,555</u>		<u>961,450</u>
	<u>611,352</u>		<u>2,343,780</u>
	(558,677)		(552,278)
	507,106		507,106
	-		-
	-		-
	-		-
	<u>507,106</u>		<u>507,106</u>
	<u>45,000</u>		<u>45,000</u>
	(6,571)		(172)
	<u>300,981</u>		<u>346,084</u>
\$	<u><u>294,410</u></u>	\$	<u><u>345,912</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
AMBULANCE
For the Year Ended September 30, 2014

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	71,500	71,500	102,852
Investment earnings	-	-	-
Miscellaneous	-	-	11,283
TOTAL REVENUES	71,500	71,500	114,135
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	88,200	94,802	85,018
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	40,000	40,000	34,576
TOTAL EXPENDITURES	128,200	134,802	119,594
Excess (deficiency) of revenues over expenditures	(56,700)	(63,302)	(5,459)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(56,700)	(63,302)	(5,459)
Fund Balances, October 1, 2013	80,956	80,956	80,956
FUND BALANCES, SEPTEMBER 30, 2014	\$ 24,256	\$ 17,654	\$ 75,497

<u>GAAP DIFFERENCES</u>	<u>GAAP BASIS</u>
\$ -	\$ -
-	-
-	-
-	-
-	-
(368)	102,484
-	-
-	11,283
<u>(368)</u>	<u>113,767</u>
-	-
5,575	90,593
-	-
-	-
-	-
-	-
23,638	23,638
5,363	5,363
<u>(34,576)</u>	<u>-</u>
-	119,594
(368)	(5,827)
-	-
-	-
-	-
-	-
-	-
-	-
(368)	(5,827)
<u>8,568</u>	<u>89,524</u>
\$ <u><u>8,200</u></u>	\$ <u><u>83,697</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
JUSTICE FUND
For the Year Ended September 30, 2014

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ 600,000	\$ 600,000	\$ 600,421
Fees and fines	53	53	75
Licenses and permits	2,703	2,703	4,096
Intergovernmental	754,759	754,759	428,854
Charges for services	85,212	85,212	32,203
Investment earnings	-	-	-
Miscellaneous	3,306	3,306	58,675
TOTAL REVENUES	1,446,033	1,446,033	1,124,324
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	1,376,749	1,376,749	1,294,697
Health, welfare and sanitation	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	69,284	74,574	74,185
TOTAL EXPENDITURES	1,446,033	1,451,323	1,368,882
Excess (deficiency) of revenues over expenditures	-	(5,290)	(244,558)
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	240,731
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	240,731
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	6,000
Net change in fund balances	-	(5,290)	2,173
Fund Balances, October 1, 2013	37,043	37,043	37,043
FUND BALANCES, SEPTEMBER 30, 2014	\$ 37,043	\$ 31,753	\$ 39,216

GAAP		GAAP	
DIFFERENCES		BASIS	
\$	(1,999)	\$	598,422
	-		75
	-		4,096
	2,087		430,941
	-		32,203
	-		-
	<u>(54,012)</u>		<u>4,663</u>
	<u>(53,924)</u>		<u>1,070,400</u>
	-		-
	36,554		1,331,251
	-		-
	-		-
	-		-
	-		-
	35,649		35,649
	5,220		5,220
	<u>(1,894)</u>		<u>72,291</u>
	<u>75,529</u>		<u>1,444,411</u>
	(129,453)		(374,011)
	72,291		72,291
	3,238		3,238
	-		240,731
	<u>-</u>		<u>-</u>
	<u>75,529</u>		<u>316,260</u>
	<u>-</u>		<u>6,000</u>
	(53,924)		(51,751)
	<u>62,545</u>		<u>99,588</u>
\$	<u><u>8,621</u></u>	\$	<u><u>47,837</u></u>

ONEIDA COUNTY - STATE OF IDAHO
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
SOLID WASTE
For the Year Ended September 30, 2014

	BUDGETED AMOUNTS		BUDGETARY
	ORIGINAL	FINAL	BASIS
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	357,360	357,360	369,873
Investment earnings	-	-	-
Miscellaneous	22,640	22,640	12,536
TOTAL REVENUES	380,000	380,000	382,409
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health, welfare and sanitation	-	-	-
Culture and recreation	279,905	287,620	262,004
Education	-	-	-
Conservation/economic development	-	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	174,000	174,000	116,651
TOTAL EXPENDITURES	453,905	461,620	378,655
Excess (deficiency) of revenues over expenditures	(73,905)	(81,620)	3,754
OTHER FINANCING SOURCES (USES)			
Proceeds from long term debt	-	-	-
Proceeds from other sources	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES AND USES	-	-	-
SPECIAL ITEM			
Proceeds from sale of capital assets	-	-	-
Net change in fund balances	(73,905)	(81,620)	3,754
Fund Balances, October 1, 2013	86,761	86,761	86,761
FUND BALANCES, SEPTEMBER 30, 2014	\$ 12,856	\$ 5,141	\$ 90,515

<u>GAAP</u> <u>DIFFERENCES</u>		<u>GAAP</u> <u>BASIS</u>	
\$	-	\$	-
	-		-
	-		-
	-		-
	-		369,873
	-		-
	-		12,536
	-		382,409
	-		-
	-		-
	-		-
	5,292		267,296
	-		-
	-		-
	89,417		89,417
	3,727		3,727
	96,564		213,215
	195,000		573,655
	(195,000)		(191,246)
	195,000		195,000
	-		-
	-		-
	-		-
	195,000		195,000
	-		-
	-		3,754
	-		86,761
\$	-	\$	90,515

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2014

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

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ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2014

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
ASSETS				
Cash - County Treasurer	\$ 29,253	\$ 581	\$ 190,352	\$ 2,268
Accounts receivable	-	-	-	-
Taxes receivable	340	182	2,872	1,968
Other receivables	-	113	636	1,223
	<u>29,593</u>	<u>876</u>	<u>193,860</u>	<u>5,459</u>
TOTAL ASSETS				
	<u>29,593</u>	<u>876</u>	<u>193,860</u>	<u>5,459</u>
DEFERRED OUTFLOWS	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ <u>29,593</u>	\$ <u>876</u>	\$ <u>193,860</u>	\$ <u>5,459</u>
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	-	-	-	-
DEFERRED INFLOWS				
Revenues unavailable for use	<u>313</u>	<u>167</u>	<u>2,642</u>	<u>1,811</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	29,280	709	191,218	3,648
Unassigned	-	-	-	-
TOTAL FUND BALANCE	<u>29,280</u>	<u>709</u>	<u>191,218</u>	<u>3,648</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	\$ <u>29,593</u>	\$ <u>876</u>	\$ <u>193,860</u>	\$ <u>5,459</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2014

	<u>HEALTH DISTRICT</u>	<u>PARKS & RECREATION</u>	<u>INDIGENT & CHARITY</u>	<u>REVALUATION</u>
ASSETS				
Cash - County Treasurer	\$ 5,995	\$ 35,666	\$ 135,477	\$ 9,035
Accounts receivable	-	-	-	-
Taxes receivable	2,117	980	3,316	2,351
Other receivables	1,354	1,223	409	1,621
	<u>9,466</u>	<u>37,869</u>	<u>139,202</u>	<u>13,007</u>
TOTAL ASSETS	<u>9,466</u>	<u>37,869</u>	<u>139,202</u>	<u>13,007</u>
DEFERRED OUTFLOWS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 9,466</u>	<u>\$ 37,869</u>	<u>\$ 139,202</u>	<u>\$ 13,007</u>
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ 21,993	\$ -
	<u>-</u>	<u>-</u>	<u>21,993</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>21,993</u>	<u>-</u>
DEFERRED INFLOWS				
Revenues unavailable for use	1,948	902	3,051	2,163
	<u>1,948</u>	<u>902</u>	<u>3,051</u>	<u>2,163</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	7,518	36,967	114,158	10,844
Unassigned	-	-	-	-
	<u>7,518</u>	<u>36,967</u>	<u>114,158</u>	<u>10,844</u>
TOTAL FUND BALANCE	<u>7,518</u>	<u>36,967</u>	<u>114,158</u>	<u>10,844</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE	<u>\$ 9,466</u>	<u>\$ 37,869</u>	<u>\$ 139,202</u>	<u>\$ 13,007</u>

			ONEIDA COUNTY		
		CONSOLIDATED		SEARCH &	
<u>TORT</u>	<u>WEEDS</u>	<u>ELECTIONS</u>	<u>JUDGEMENTS</u>	<u>RESCUE</u>	<u>WATERWAYS</u>
\$ 37,890	\$ 69,241	\$ 151,269	\$ -	\$ 2,805	\$ 14,895
-	-	-	-	-	-
5,900	5,697	-	-	-	-
2,369	1,052	14,013	-	-	-
<u>46,159</u>	<u>75,990</u>	<u>165,282</u>	<u>-</u>	<u>2,805</u>	<u>14,895</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 46,159</u>	<u>\$ 75,990</u>	<u>\$ 165,282</u>	<u>\$ -</u>	<u>\$ 2,805</u>	<u>\$ 14,895</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>5,428</u>	<u>5,246</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
40,731	70,744	165,282	-	2,805	14,895
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>40,731</u>	<u>70,744</u>	<u>165,282</u>	<u>-</u>	<u>2,805</u>	<u>14,895</u>
<u>\$ 46,159</u>	<u>\$ 75,990</u>	<u>\$ 165,282</u>	<u>\$ -</u>	<u>\$ 2,805</u>	<u>\$ 14,895</u>

ONEIDA COUNTY - STATE OF IDAHO
 COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES
 NONMAJOR SPECIAL REVENUE FUNDS
 September 30, 2014

	<u>JUVENILE DEPARTMENT BUILDING</u>	<u>COURT FACILITY FUND</u>	<u>INTERLOCK/ MONITORING FUND</u>	<u>911 FUND</u>
ASSETS				
Cash - County Treasurer	\$ 19,783	\$ 20,689	\$ 10,098	\$ 21,264
Accounts receivable	-	-	-	-
Taxes receivable	-	-	-	-
Other receivables	-	-	-	1,006
	<u>19,783</u>	<u>20,689</u>	<u>10,098</u>	<u>22,270</u>
TOTAL ASSETS				
	<u>19,783</u>	<u>20,689</u>	<u>10,098</u>	<u>22,270</u>
DEFERRED OUTFLOWS				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS				
	<u>\$ 19,783</u>	<u>\$ 20,689</u>	<u>\$ 10,098</u>	<u>\$ 22,270</u>
LIABILITIES				
Warrants payable	\$ -	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS				
Revenues unavailable for use	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	19,783	20,689	10,098	22,270
Unassigned	-	-	-	-
	<u>19,783</u>	<u>20,689</u>	<u>10,098</u>	<u>22,270</u>
TOTAL FUND BALANCE				
	<u>19,783</u>	<u>20,689</u>	<u>10,098</u>	<u>22,270</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND FUND BALANCE				
	<u>\$ 19,783</u>	<u>\$ 20,689</u>	<u>10,098</u>	<u>\$ 22,270</u>

<u>RECOVERY ACT GRANT FUND</u>	<u>TAYLOR GRAZING FUND</u>	<u>TOTALS</u>
\$ 12,466	\$ 97	\$ 769,124
-	-	-
-	-	25,723
-	-	25,019
<u>12,466</u>	<u>97</u>	<u>819,866</u>
<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>12,466</u>	\$ <u>97</u>	\$ <u>819,866</u>
\$ -	\$ -	\$ 21,993
-	-	-
<u>-</u>	<u>-</u>	<u>21,993</u>
-	-	23,671
<u>-</u>	<u>-</u>	<u>-</u>
-	-	-
12,466	97	774,202
<u>-</u>	<u>-</u>	<u>-</u>
<u>12,466</u>	<u>97</u>	<u>774,202</u>
\$ <u>12,466</u>	\$ <u>97</u>	\$ <u>819,866</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2014

	<u>AIRPORT</u>	<u>VETERANS MEMORIAL</u>	<u>DISTRICT COURT</u>	<u>COUNTY FAIR</u>
REVENUES				
Taxes	\$ 3,741	\$ 2,315	\$ 34,106	\$ 29,963
Licenses and permits	-	-	-	-
Intergovernmental revenues	392	390	4,639	4,836
Charges for services	-	-	70,247	23,336
Fines and forfeitures	-	-	5,347	-
Investment interest	-	-	-	-
Miscellaneous and contributions	1,816	-	2,842	5,951
TOTAL REVENUES	<u>5,949</u>	<u>2,705</u>	<u>117,181</u>	<u>64,086</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	108,693	-
Health, welfare and sanitation	-	-	-	-
Public works	8,999	-	-	-
Culture and recreation	-	3,000	-	69,414
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>8,999</u>	<u>3,000</u>	<u>108,693</u>	<u>69,414</u>
Excess (deficiency) of revenues over expenditures	(3,050)	(295)	8,488	(5,328)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	(3,050)	(295)	8,488	(5,328)
Fund Balances, October 1, 2013	32,330	1,004	182,730	8,976
FUND BALANCES, September 30, 2014	<u>\$ 29,280</u>	<u>\$ 709</u>	<u>\$ 191,218</u>	<u>\$ 3,648</u>

HEALTH DISTRICT	PARKS & RECREATION	INDIGENT & CHARITY	REVALUATION	TORT	WEEDS
\$ 30,003	\$ 7,400	\$ 22,473	\$ 24,538	\$ 78,200	\$ 84,566
-	-	-	-	-	-
4,982	10,048	3,617	4,505	11,829	17,177
-	26,173	-	-	-	3,616
-	-	-	-	-	-
-	-	-	-	-	-
-	5,115	71,427	-	7,438	167
<u>34,985</u>	<u>48,736</u>	<u>97,517</u>	<u>29,043</u>	<u>97,467</u>	<u>105,526</u>
-	-	-	44,942	87,319	-
-	-	-	-	-	-
32,727	-	77,538	-	-	-
-	-	-	-	-	-
-	56,665	-	-	-	-
-	-	-	-	-	58,848
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>32,727</u>	<u>56,665</u>	<u>77,538</u>	<u>44,942</u>	<u>87,319</u>	<u>58,848</u>
2,258	(7,929)	19,979	(15,899)	10,148	46,678
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,258	(7,929)	19,979	(15,899)	10,148	46,678
5,260	44,896	94,179	26,743	30,583	24,066
<u>7,518</u>	<u>36,967</u>	<u>114,158</u>	<u>10,844</u>	<u>40,731</u>	<u>70,744</u>

ONEIDA COUNTY - STATE OF IDAHO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES - NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2014

	CONSOLIDATED		ONEIDA COUNTY	
	ELECTIONS	JUDGEMENTS	SEARCH & RESCUE	WATERWAYS
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	55,868	-	-	7,992
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	-	-	-	3,060
TOTAL REVENUES	55,868	-	-	11,052
EXPENDITURES				
General government	21,678	-	-	-
Public safety	-	-	-	-
Health, welfare and sanitation	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	7,977
Conservation/economic development	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	21,678	-	-	7,977
Excess (deficiency) of revenues over expenditures	34,190	-	-	3,075
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Other sources	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	34,190	-	-	3,075
Fund Balances, October 1, 2013	131,092	-	2,805	11,820
FUND BALANCES, September 30, 2014	\$ 165,282	\$ -	\$ 2,805	\$ 14,895

JUVENILE DEPARTMENT BUILDING	COURT FACILITY FUND	INTERLOCK/ MONITORING FUND	911 FUND	RECOVERY ACT GRANT FUND	TAYLOR GRAZING FUND
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	55,467	-	-
-	-	-	-	-	-
-	1,880	285	8,727	-	5,652
-	1,880	285	64,194	-	5,652
-	-	100	-	-	5,652
-	-	-	55,609	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	100	55,609	-	5,652
-	1,880	185	8,585	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,880	185	8,585	-	-
19,783	18,809	9,913	13,685	12,466	97
\$ 19,783	\$ 20,689	\$ 10,098	\$ 22,270	\$ 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, 2014

	TOTALS
REVENUES	
Taxes	\$ 317,305
Licenses and permits	-
Intergovernmental revenues	126,275
Charges for services	178,839
Fines and forfeitures	5,347
Investment interest	-
Miscellaneous and contributions	114,360
TOTAL REVENUES	742,126
EXPENDITURES	
General government	159,691
Public safety	164,302
Health, welfare and sanitation	110,265
Public works	8,999
Culture and recreation	137,056
Conservation/economic development	58,848
Intergovernmental expenditures	-
Debt service:	
Principal retirement	-
Interest and fiscal charges	-
Capital outlay	-
TOTAL EXPENDITURES	639,161
Excess (deficiency) of revenues over expenditures	102,965
OTHER FINANCING SOURCES (USES)	
Proceeds from long-term debt	-
Other sources	-
Statutory transfers in	-
Statutory transfers out	-
TOTAL OTHER FINANCING SOURCES (USES)	-
Excess (deficiency) of revenues over expenditures and other uses	102,965
Fund Balances, October 1, 2013	671,237
FUND BALANCES, September 30, 2014	\$ 774,202

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ONEIDA COUNTY - STATE OF IDAHO
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - PRIVATE PURPOSE TRUST FUNDS
September 30, 2014

	<u>AUDITORS TRUST</u>	<u>ECONOMIC DEVELOPMENT TRUST</u>	<u>CRISIS CENTER TRUST</u>	<u>BEAR RIVER DRUG TASK FORCE TRUST</u>
ASSETS				
Cash - County Treasurer	\$ 14,639	\$ 31,275	\$ -	\$ -
Receivables	-	-	-	-
TOTAL ASSETS	<u>\$ 14,639</u>	<u>\$ 31,275</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES				
Negative cash	\$ -	\$ -	\$ -	\$ 17,296
Warrants payable	-	-	-	-
Due to other funds	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,296</u>
FUND BALANCES				
Unreserved fund balances	<u>14,639</u>	<u>31,275</u>	<u>-</u>	<u>(17,296)</u>
TOTAL LIABILITIES AND AND FUND BALANCE	<u>\$ 14,639</u>	<u>\$ 31,275</u>	<u>\$ -</u>	<u>\$ -</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>
\$ 35,044	\$ 185	\$ -	\$ 7,130	\$ 88,273
-	-	-	-	-
<u>\$ 35,044</u>	<u>\$ 185</u>	<u>\$ -</u>	<u>\$ 7,130</u>	<u>\$ 88,273</u>
\$ -	\$ -	\$ -	\$ -	\$ 17,296
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,296</u>
<u>35,044</u>	<u>185</u>	<u>-</u>	<u>7,130</u>	<u>70,977</u>
<u>\$ 35,044</u>	<u>\$ 185</u>	<u>\$ -</u>	<u>\$ 7,130</u>	<u>\$ 88,273</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, 2014

	AUDITOR TRUST	ECONOMIC DEVELOPMENT TRUST	CRISIS CENTR TRUST	BEAR RIVER DRUG TASK FORCE TRUST
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	440,605	35,000	-	51,526
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment interest	-	-	-	-
Miscellaneous and contributions	15,934	40,773	-	-
TOTAL REVENUES	456,539	75,773	-	51,526
EXPENDITURES				
General government	483,795	-	-	-
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	-	75,300	-	64,624
TOTAL EXPENDITURES	483,795	75,300	-	64,624
Excess (deficiency) of revenues over expenditures	(27,256)	473	-	(13,098)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Statutory transfers in	-	-	-	-
Statutory transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	(27,256)	473	-	(13,098)
Fund Balances, October 1, 2013	41,895	30,802	-	(4,198)
FUND BALANCES, September 30, 2014	\$ 14,639	\$ 31,275	\$ -	\$ (17,296)

<u>DRUG COURT TRUST</u>	<u>DIVERSION FEES TRUST</u>	<u>SENIOR CITIZENS TRUST</u>	<u>SHERIFF'S REVOLVING TRUST</u>	<u>TOTALS</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	527,131
-	-	-	-	-
-	-	-	-	-
1,897	-	-	-	58,604
<u>1,897</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>585,735</u>
-	-	-	-	-
4,569	-	-	294	483,795
-	-	-	-	4,863
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	139,924
<u>4,569</u>	<u>-</u>	<u>-</u>	<u>294</u>	<u>628,582</u>
(2,672)	-	-	(294)	(42,847)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(2,672)	-	-	(294)	(42,847)
<u>37,716</u>	<u>185</u>	<u>-</u>	<u>7,424</u>	<u>113,824</u>
\$ <u><u>35,044</u></u>	\$ <u><u>185</u></u>	\$ <u><u>-</u></u>	\$ <u><u>7,130</u></u>	\$ <u><u>70,977</u></u>

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OTHER SUPPLEMENTARY INFORMATION

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE			
<i>Clerk/Auditor/Recorder</i>			
Salaries	\$ 93,350	\$ 93,282	\$ 68
Personnel benefits	-	-	-
Travel	2,250	2,524	(274)
Supplies	1,500	970	530
Grant expenditures	-	-	-
Insurance	-	-	-
Utilities	-	-	-
Repairs and maintenance	200	-	200
Dues and memberships	525	175	350
Postage	1,500	1,870	(370)
Miscellaneous	100	-	100
Capital outlay	1,500	1,581	(81)
Department Totals	<u>100,925</u>	<u>100,402</u>	<u>523</u>
<i>Assessor</i>			
Salaries	151,675	149,442	2,233
Travel	5,100	3,116	1,984
Supplies	2,500	733	1,767
Utilities	1,000	726	274
Repairs and maintenance	2,000	2,143	(143)
Dues and memberships	700	475	225
Postage	3,000	2,631	369
Miscellaneous	200	-	200
Invasive species	-	-	-
Capital outlay	1,000	1,000	-
Department Totals	<u>167,175</u>	<u>160,266</u>	<u>6,909</u>
<i>Treasurer/Tax Collector</i>			
Salaries	74,650	74,607	43
Travel	1,900	1,334	566
Training	200	150	50
Supplies	1,200	1,191	9
Utilities	-	-	-
Repairs and maintenance	100	-	100
Advertising	350	303	47
Dues and memberships	125	75	50
Postage	2,000	1,883	117
Tax deeding and title search	3,000	3,336	(336)
Miscellaneous	100	327	(227)
Capital outlay	500	1,318	(818)
Department Totals	<u>\$ 84,125</u>	<u>\$ 84,524</u>	<u>\$ (399)</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>Commissioners</i>			
Salaries	\$ 39,200	\$ 39,120	\$ 80
Travel	6,300	2,122	4,178
Supplies	-	-	-
Utilities	-	-	-
Dues and memberships	300	150	150
Miscellaneous	200	328	(128)
Capital outlay	-	-	-
Department Totals	<u>46,000</u>	<u>41,720</u>	<u>4,280</u>
<i>Coroner</i>			
Salaries	1,650	1,150	500
Travel	500	206	294
Professional services	-	-	-
Autopsies and inquests	-	-	-
Miscellaneous	-	500	(500)
Jury and witnesses	-	-	-
Department Totals	<u>2,150</u>	<u>1,856</u>	<u>294</u>
<i>Annex Building and Grounds</i>			
Salaries	4,150	4,099	51
Supplies	500	912	(412)
Professional services	-	-	-
Utilities	7,500	6,671	829
Repairs and maintenance	2,000	672	1,328
Rent	-	-	-
Capital outlay	-	-	-
Department Totals	<u>14,150</u>	<u>12,354</u>	<u>1,796</u>
<i>Buildings and Grounds</i>			
Salaries	22,900	22,844	56
Supplies	3,000	1,821	1,179
Professional services	500	290	210
Utilities	33,500	29,673	3,827
Repairs and maintenance	35,000	7,890	27,110
Miscellaneous	3,600	3,600	-
Capital outlay	5,000	-	5,000
Department Totals	<u>\$ 103,500</u>	<u>\$ 66,118</u>	<u>\$ 37,382</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2014

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENSE (Continued)			
<i>Emergency Management</i>			
Salaries	\$ 6,330	\$ 6,304	\$ 26
Travel	3,500	3,402	98
Repairs and maintenance	8,254	8,352	(98)
CERT grant	3,800	3,800	-
Communication equipment	-	-	-
Department Totals	21,884	21,858	26
<i>County Agent</i>			
Salaries	37,484	37,247	237
Travel	1,000	954	46
Contracts	1,500	-	1,500
Supplies	2,080	2,062	18
Utilities	3,800	3,704	96
Vehicles	1,560	362	1,198
Repairs and maintenance	900	406	494
Postage	180	147	33
Photography and printing	2,950	3,545	(595)
Dues and memberships	125	75	50
Miscellaneous	500	433	67
Predatory animal control	1,500	1,500	-
Capital outlay	-	-	-
Department Totals	53,579	50,435	3,144
<i>Roll Clerk-Data Processing</i>			
Supplies	1,500	1,144	356
Repairs and maintenance	750	97	653
Contracts	43,500	37,569	5,931
Capital outlay	5,000	-	5,000
Department Totals	50,750	38,810	11,940
<i>Elections</i>			
Salaries	-	-	-
Travel	100	57	43
Supplies	2,000	1,350	650
Advertising	2,500	3,038	(538)
Postage	600	556	44
Photography and printing	8,000	11,523	(3,523)
Miscellaneous	200	-	200
Professional services	3,000	2,678	322
Repairs and maintenance	1,200	1,031	169
Capital outlay	-	-	-
Department Totals	\$ 17,600	\$ 20,233	\$ (2,633)

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CURRENT EXPENSE (Continued)			
<i>County General</i>			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	221,500	211,492	10,008
Travel	1,700	1,700	-
Supplies	-	-	-
Professional services	11,000	11,000	-
Advertising	4,000	4,995	(995)
Dues and memberships	5,825	5,842	(17)
Senior citizens	5,000	5,000	-
Miscellaneous	40,570	30,242	10,328
Signs	1,500	1,205	295
Contracts	12,500	12,500	-
College tuition	15,000	10,400	4,600
Veterans expense	-	-	-
Grants	-	-	-
Capital outlay	-	-	-
	<u>318,595</u>	<u>294,376</u>	<u>24,219</u>
Department Totals			
	<u>318,595</u>	<u>294,376</u>	<u>24,219</u>
TOTAL CURRENT EXPENSE	<u>\$ 980,433</u>	<u>\$ 892,952</u>	<u>\$ 87,481</u>
ROAD AND BRIDGE			
Salaries	\$ 341,908	\$ 315,980	\$ 25,928
Personnel benefits	185,000	161,543	23,457
Supplies	19,500	19,333	167
Utilities	24,000	19,145	4,855
Vehicles	120,000	96,690	23,310
Professional services	2,000	2,000	-
Repairs and maintenance	60,000	47,262	12,738
Rent	3,000	1,112	1,888
Freight	35,000	30,716	4,284
Miscellaneous	11,000	14,230	(3,230)
Grant expenditures	582,238	582,238	-
Chemicals	8,000	8,000	-
Dust guard	50,000	25,650	24,350
Crushed rock and gravel	40,000	44,632	(4,632)
Road oil and concrete	200,000	195,706	4,294
Projects	-	-	-
Signs	5,000	1,906	3,094
Culverts and cattle guards	8,000	7,390	610
Capital outlay	158,895	158,895	-
	<u>1,853,541</u>	<u>1,732,428</u>	<u>121,113</u>
Total Road and Bridge	<u>\$ 1,853,541</u>	<u>\$ 1,732,428</u>	<u>\$ 121,113</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2014

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AIRPORT			
Salaries	\$ 7,650	\$ 3,806	\$ 3,844
Personnel benefits	1,425	739	686
Supplies	500	3	497
Insurance	50	25	25
Utilities	4,000	3,281	719
Repairs and maintenance	4,000	1,030	2,970
Miscellaneous	5,000	115	4,885
Capital outlay	-	-	-
Total Airport	<u>\$ 22,625</u>	<u>\$ 8,999</u>	<u>\$ 13,626</u>
AMBULANCE			
Salaries	\$ 28,000	\$ 24,008	\$ 3,992
Personnel benefits	2,450	2,023	427
Travel	2,000	1,903	97
Supplies	14,602	14,096	506
Insurance	1,800	1,620	180
Utilities	5,100	4,030	1,070
Vehicles	8,500	10,095	(1,595)
Professional services	8,000	7,933	67
Repairs and maintenance	5,800	6,991	(1,191)
Grant expenditures	-	-	-
Postage	50	6	44
Uniforms	3,000	-	3,000
Miscellaneous	5,500	4,813	687
Education	10,000	7,500	2,500
Capital outlay	40,000	34,576	5,424
Total Ambulance	<u>\$ 134,802</u>	<u>\$ 119,594</u>	<u>\$ 15,208</u>
VETERANS MEMORIAL			
Miscellaneous	\$ 3,000	\$ 3,000	\$ -
Total Veterans Memorial	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2014

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT			
Salaries	\$ 39,935	\$ 39,855	\$ 80
Personnel benefits	17,750	17,186	564
Travel	1,550	961	589
Supplies	4,000	5,893	(1,893)
Utilities	600	603	(3)
Crisis center	-	-	-
Professional services	8,000	4,650	3,350
Dues and memberships	350	178	172
Law library	6,000	6,416	(416)
Postage	4,000	2,691	1,309
Transcripts	1,000	130	870
Miscellaneous	4,000	2,509	1,491
Stop grant	-	-	-
Drug court	-	-	-
Juvenile diversion	-	-	-
Education	-	-	-
Jury and witness	3,000	-	3,000
Contracts	20,000	27,621	(7,621)
Capital outlay	2,500	-	2,500
Total District Court	\$ 112,685	\$ 108,693	\$ 3,992
COUNTY FAIR			
Salaries	\$ 3,880	\$ 3,804	\$ 76
Personnel benefits	1,540	1,316	224
Travel	750	1,391	(641)
Contracts	24,000	22,730	1,270
Supplies	650	396	254
Utilities	3,500	4,091	(591)
Vehicle	1,500	26	1,474
Insurance	-	-	-
Repairs and maintenance	11,000	11,729	(729)
Advertising	2,700	2,918	(218)
Awards	4,000	3,317	683
Postage	350	205	145
Ambulance services	-	-	-
Printing	-	-	-
Racing expense	4,350	1,699	2,651
Miscellaneous	4,000	3,867	133
Entertainment	2,000	4,100	(2,100)
Capital outlay	9,000	7,825	1,175
Total County Fair	\$ 73,220	\$ 69,414	\$ 3,806

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2014

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
JUSTICE FUND			
<i>Clerk of the District Court</i>			
Salaries	\$ 66,150	\$ 66,100	\$ 50
Department totals	66,150	66,100	50
<i>Sheriff</i>			
Salaries	484,547	484,742	(195)
Travel	2,400	597	1,803
Training	2,500	2,353	147
Supplies	4,400	4,238	162
Utilities	7,600	4,439	3,161
Vehicles	32,000	31,284	716
Repairs and maintenance	7,900	5,900	2,000
Rental expense	6,875	7,031	(156)
Dues and memberships	200	340	(140)
Photography and printing	600	571	29
Postage	800	508	292
Uniforms	3,750	3,404	346
Weapons and ammunition	7,000	4,164	2,836
Miscellaneous	6,450	7,247	(797)
Byrne grant	-	-	-
Drug enforcement	1,000	114	886
Contracts	4,200	3,772	428
Capital outlay	43,500	43,111	389
Department totals	615,722	603,815	11,907
<i>Prosecuting Attorney</i>			
Salaries	96,615	92,387	4,228
Contracts	-	-	-
Travel	2,700	1,418	1,282
Supplies	12,900	3,045	9,855
Utilities	3,200	2,014	1,186
Professional service	300	-	300
Repairs and maintenance	100	60	40
Rental expense	-	-	-
Dues and memberships	1,400	2,152	(752)
Postage	500	403	97
Photography and printing	200	469	(269)
Department totals	117,915	101,948	15,967
<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, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
JUSTICE FUND (Continued)			
<i>Juvenile Detention</i>			
Salaries	\$ 60,570	\$ 60,526	\$ 44
Miscellaneous	4,700	2,633	2,067
Block grant	3,800	565	3,235
Cigarettes and tobacco	9,192	5,205	3,987
Miscellaneous programs	-	-	-
Capital outlay	31,074	31,074	-
Department totals	<u>109,336</u>	<u>100,003</u>	<u>9,333</u>
<i>General</i>			
Personnel benefits	<u>318,650</u>	<u>305,887</u>	<u>12,763</u>
Department totals	<u>318,650</u>	<u>305,887</u>	<u>12,763</u>
<i>Jail</i>			
Salaries	9,000	7,074	1,926
Travel	6,000	4,244	1,756
Jail inspection	2,450	2,450	-
Repairs and maintenance	400	376	24
Jail food	200	-	200
Clothing	-	-	-
Medical	-	-	-
Prisoner board	175,000	146,265	28,735
Miscellaneous	500	720	(220)
Supplies	-	-	-
Rental expense	-	-	-
Capital outlay	-	-	-
Department totals	<u>193,550</u>	<u>161,129</u>	<u>32,421</u>
Total Justice Fund	<u>\$ 1,451,323</u>	<u>\$ 1,368,882</u>	<u>\$ 82,441</u>
HEALTH DISTRICT			
Salaries	\$ 3,205	\$ 3,196	\$ 9
Personnel benefits	265	258	7
Miscellaneous	370	329	41
Contracts	-	-	-
Operating	28,944	28,944	-
Total Health District	<u>\$ 32,784</u>	<u>\$ 32,727</u>	<u>\$ 57</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2014

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PARKS AND RECREATION			
Salary	\$ 27,200	\$ 25,715	\$ 1,485
Personnel benefits	2,450	2,083	367
Supplies	300	142	158
Utilities	10,350	6,729	3,621
Repairs and maintenance	8,000	8,459	(459)
Miscellaneous	5,350	4,605	745
Chemicals	4,000	4,232	(232)
Fireworks	3,500	3,500	-
Oneida Recreation District	1,200	1,200	-
Capital outlay	1,500	-	1,500
	<u>63,850</u>	<u>56,665</u>	<u>7,185</u>
Total Parks and Recreation	\$ 63,850	\$ 56,665	\$ 7,185
INDIGENT AND CHARITY			
Medical	\$ 70,000	\$ 4,769	\$ 65,231
Miscellaneous	1,550	50,335	(48,785)
Non-medical expenses	7,900	286	7,614
Postage	250	155	95
	<u>79,700</u>	<u>55,545</u>	<u>24,155</u>
Total Indigent and Charity	\$ 79,700	\$ 55,545	\$ 24,155
REVALUATION			
Salaries	\$ -	\$ -	\$ -
Personnel benefits	-	-	-
Travel	350	-	350
Supplies	1,000	-	1,000
Miscellaneous	500	-	500
Contracts	39,000	36,725	2,275
Capital outlay	8,217	8,217	-
	<u>49,067</u>	<u>44,942</u>	<u>4,125</u>
Total Revaluation	\$ 49,067	\$ 44,942	\$ 4,125
SOLID WASTE			
Salaries	\$ 100,855	\$ 97,943	\$ 2,912
Personnel benefits	53,765	51,065	2,700
Training	2,000	252	1,748
Supplies	1,000	15,030	(14,030)
Insurance	-	-	-
Vehicles	66,000	48,975	17,025
Repairs and maintenance	22,000	22,037	(37)
Rent	-	-	-
Miscellaneous	8,000	4,267	3,733
Contracts	34,000	22,435	11,565
Capital outlay	174,000	116,651	57,349
	<u>461,620</u>	<u>378,655</u>	<u>82,965</u>
Total Solid Waste	\$ 461,620	\$ 378,655	\$ 82,965

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
TORT			
Personnel benefits	\$ 32,000	\$ 28,619	\$ 3,381
Insurance	57,000	56,888	112
Capital crimes defense	1,812	1,812	-
	<u>90,812</u>	<u>87,319</u>	<u>3,493</u>
Total Tort	<u>\$ 90,812</u>	<u>\$ 87,319</u>	<u>\$ 3,493</u>
WEEDS			
Salaries	\$ 14,000	\$ 26,970	\$ (12,970)
Personnel benefits	5,765	4,296	1,469
Contracts	19,300	-	19,300
Travel	1,000	255	745
Supplies	300	747	(447)
Insurance	-	-	-
Utilities	4,300	3,381	919
Vehicles	6,650	5,267	1,383
Repairs and maintenance	5,200	5,627	(427)
Dues and memberships	1,200	815	385
Postage	50	98	(48)
Miscellaneous	2,400	2,869	(469)
Chemicals	30,000	8,523	21,477
Spraying	-	-	-
Capital outlay	-	-	-
	<u>90,165</u>	<u>58,848</u>	<u>31,317</u>
Total Weeds	<u>\$ 90,165</u>	<u>\$ 58,848</u>	<u>\$ 31,317</u>
CONSOLIDATED ELECTIONS			
Salaries	\$ 9,913	\$ 9,878	\$ 35
Personnel benefits	1,919	1,919	-
Travel	300	299	1
Supplies	2,000	1,680	320
Advertising	3,000	854	2,146
Insurance	-	-	-
Postage	200	330	(130)
Publications	2,000	943	1,057
Miscellaneous	2,000	879	1,121
Election workers	4,000	3,865	135
Contracts	3,000	1,031	1,969
	<u>28,332</u>	<u>21,678</u>	<u>6,654</u>
Total Consolidated Elections	<u>\$ 28,332</u>	<u>\$ 21,678</u>	<u>\$ 6,654</u>
SEARCH AND RESCUE			
Miscellaneous	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>
Total Search and Rescue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ONEIDA COUNTY - STATE OF IDAHO
ANALYSIS OF EXPENDITURES BY FUND - BUDGETARY BASIS
For the Year Ended September 30, 2014

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WATERWAYS			
Salary	\$ 2,995	\$ 2,332	\$ 663
Personnel benefits	265	189	76
Supplies	-	-	-
Vehicles	1,000	1,051	(51)
Repairs and maintenance	2,030	2,005	25
Rent	5,000	2,400	2,600
Postage	-	-	-
Miscellaneous	600	-	600
Capital Outlay	-	-	-
Total Waterways	<u>\$ 11,890</u>	<u>\$ 7,977</u>	<u>\$ 3,913</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	\$ -	\$ -	\$ -
Repairs and maintenance	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	55,609	(55,609)
Total 911 Fund	<u>\$ -</u>	<u>\$ 55,609</u>	<u>\$ (55,609)</u>
INTERLOCK / MONITORING FUND			
Miscellaneous	\$ -	\$ 100	\$ (100)
Total Interlock / Monitoring Fund	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ (100)</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, 2014

TAYLOR GRAZING FUND	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Miscellaneous	\$ -	\$ 5,652	\$ (5,652)
Total Taylor Grazing Fund	\$ -	\$ 5,652	\$ (5,652)
TOTAL SPECIAL REVENUE	\$ 4,559,416	\$ 4,216,727	\$ 342,689
TOTAL GOVERNMENTAL FUND TYPES	\$ 5,539,849	\$ 5,109,679	\$ 430,170

ONEIDA COUNTY - STATE OF IDAHO
RECONCILIATION OF EXPENDITURES - BUDGETARY BASIS TO GAAP BASIS
For the Year Ended September 30, 2014

Total expenditures - budgetary basis	\$ 5,109,679
Net change in accounts payable	81,239
Capital assets acquired through long-term debt	774,397
Capital assets acquired through other sources	17,505
Capital assets acquired through sale of assets	45,000
Supplies acquired through grants	<u>3,238</u>
Total expenditures - GAAP basis	\$ <u><u>6,031,058</u></u>

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF CAPITAL LEASE OBLIGATIONS
September 30, 2014

Year	2014 Caterpillar 140M Motorgrader 2.99%		2014 Caterpillar 140M Motorgrader 3.00%		2014 Ram 1500 ST Quad Cab 5.00%		2014 Ram 1500 ST Quad Cab 5.00%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 36,855	\$ 4,607	\$ 15,267	\$ 7,602	\$ 5,867	\$ 857	\$ 5,867	\$ 857
2016	37,956	3,505	15,725	7,142	6,167	604	6,167	604
2017	39,090	2,371	16,197	6,671	6,482	339	6,482	339
2018	40,258	1,203	16,683	6,185	-	-	-	-
2019	-	-	189,313	5,684	-	-	-	-
Totals	\$ 154,159	\$ 11,686	\$ 253,185	\$ 33,284	\$ 18,516	\$ 1,800	\$ 18,516	\$ 1,800

	2014 Ram 1500 ST Quad Cab 5.00%		2009 Caterpillar 420E Backhoe 4.30%		2010 Caterpillar 928H2 Wheel Loader 3.06%		2011 Peterbilt 320 Garbage Truck 4.99%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 5,867	\$ 857	\$ 13,953	\$ 607	\$ 18,812	\$ 2,412	\$ 37,405	\$ 1,910
2016	6,167	604	-	-	19,388	1,836	-	-
2017	6,482	339	-	-	19,982	1,243	-	-
2018	-	-	-	-	20,594	631	-	-
Totals	\$ 18,516	\$ 1,800	\$ 13,953	\$ 607	\$ 78,776	\$ 6,122	\$ 37,405	\$ 1,910

	2012 950K Cat Wheel Loader 3.00%		1996 Caterpillar D6H 2.99%		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 20,207	\$ 5,826	\$ 30,738	\$ 1,867	\$ 190,838	\$ 27,402
2016	20,799	5,234	31,657	948	144,026	20,477
2017	153,112	3,686	-	-	247,827	14,988
2018	-	-	-	-	77,535	8,019
2019	-	-	-	-	189,313	5,684
Totals	\$ 194,118	\$ 14,746	\$ 62,395	\$ 2,815	\$ 849,539	\$ 76,570

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

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, 2014, 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 9, 2015. 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.

Searle Hart & Associates, PLLC

Idaho Falls, Idaho
March 9, 2015

***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, 2014. 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, 2014.

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.

Searle Hart & Associates, PLLC

Idaho Falls, Idaho
March 9, 2015

ONEIDA COUNTY - STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
MODIFIED ACCRUAL BASIS
For the Year Ended September 30, 2014

FEDERAL GRANTOR PASS THROUGH STATE OF IDAHO PROGRAM TITLE	FEDERAL CFDA NO.	PASS THROUGH GRANTOR NO.	EXPENDED
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	\$ 240,280
Total - U.S. Department of Housing and Urban Development			240,280
<u>DEPARTMENT OF JUSTICE</u>			
Passed Through Idaho State Police			
Edward Byrne Memorial Justice Assist.	16.738	2012-DJ-BX-0559 2013-DJ-BX-0052	59,556
Total - Department of Justice			59,556
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
Passed Through State Department of Parks and Recreation			
Boating Safety Financial Assistance	97.012	14.01.16	1,990
Passed Through State Military Division			
Emergency Management Performance	97.042	EMW2013EP00061 EMW2012EP00065	15,046
Homeland Security Grant Program	97.067	Various	27,043
Total - Department of Homeland Security			44,079
DIRECT GRANTS			
<i>DEPARTMENT OF THE INTERIOR</i>			
Payment in Lieu of Taxes	15.226	-	654,043
Total - U.S. Department of the Interior			654,043
<i>DEPARTMENT OF TRANSPORTATION</i>			
Highway Planning and Construction	20.205	-	263,192
Total - U.S. Department of Transportation			263,192
TOTAL FEDERAL AWARDS			\$ 1,261,150

ONEIDA COUNTY - STATE OF IDAHO
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS - MODIFIED ACCRUAL BASIS
For the Year Ended September 30, 2014

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, 2014

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	\$ 654,043
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Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee Qualified as Low-Risk Auditee X YES NO

SECTION II - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

ONEIDA COUNTY - STATE OF IDAHO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended September 30, 2014

PRIOR YEAR QUESTIONED COSTS

None

FINDINGS

None