

Home Federal Bancorp, Inc.
Form 11-K
June 27, 2013

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 11-K

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2012

or

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number: 001-33795

A. Full title of the plan and the address of the plan, if different from that of the issuer named below:

Home Federal 401(k) and Employee Stock Ownership Plan

B. Name of issuer of the securities held pursuant to the plan and the address of its principal executive office:

HOME FEDERAL BANCORP, INC.
500 12th Avenue South
Nampa, Idaho 83651

REQUIRED INFORMATION

The following financial statements and supplementary information for Home Federal Bank's 401(k) and Employee Stock Ownership Plan are being filed herewith:

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SIGNATURES

The Plan. Pursuant to the requirements of the Securities and Exchange Act of 1934, the trustees (or other persons who administer employee benefit plan) have duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

Home Federal 401(k) and Employee Stock Ownership
Plan

/s/ Eric S. Nadeau
Eric S. Nadeau
Trustee

Date: June 26, 2013

Report of Independent Registered Public
Accounting Firm and Financial Statements

Home Federal 401(K) and
Employee Stock Ownership Plan
With Supplementary Information

December 31, 2012 and 2011

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Audit Committee
Home Federal 401(K) and Employee Stock Ownership Plan

We have audited the accompanying statements of net assets available for benefits of Home Federal 401(K) and Employee Stock Ownership Plan (Plan) as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Home Federal Bank 401(K) Plan as of December 31, 2012 and 2011, and the changes in net assets available for benefits for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary Schedule H, Line 4(i) – Schedule of assets (held at end of year) and Schedule H, Line 4(j) – Schedule of reportable transactions are presented for the purpose of additional analysis, and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplementary schedule is the responsibility of the Plan's management. The supplementary schedule has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

/s/Moss Adams LLP

Spokane, Washington
June 26, 2013

HOME FEDERAL 401(K) AND EMPLOYEE STOCK OWNERSHIP PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2012			December 31, 2011		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
ASSETS						
Investments, at fair value						
Mutual funds	\$2,328,311	\$-	\$2,328,311	\$1,748,736	\$-	\$1,748,736
Pooled separate accounts	5,791,964	-	5,791,964	5,483,734	-	5,483,734
Common stock	6,639,507	8,707,961	15,347,468	6,699,753	8,095,370	14,795,123
Total investments	14,759,782	8,707,961	23,467,743	13,932,223	8,095,370	22,027,593
Notes receivable from participants						
	383,620	-	383,620	316,156	-	316,156
Contributions receivable	37,734	-	37,734	103,086	-	103,086
Total assets	15,181,136	8,707,961	23,889,097	14,351,465	8,095,370	22,446,835
LIABILITIES						
Loan payable	-	(7,677,276)	(7,677,276)	-	(8,412,743)	(8,412,743)
Net assets available for benefits	\$15,181,136	\$1,030,685	\$16,211,821	\$14,351,465	\$(317,373)	\$14,034,092

HOME FEDERAL 401(K) AND EMPLOYEE STOCK OWNERSHIP PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year Ended December 31, 2012		
	Allocated	Unallocated	Total
ADDITIONS TO NET ASSETS ATTRIBUTED TO			
Investment income			
Interest and dividends	\$237,738	\$272,441	\$510,179
Net appreciation of fair value of investments	1,723,598	-	