

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 9, 1939

to

January 8, 1940

WARREN VICKREY

Certified Public Accountant
POCATELLO, IDAHO

April 5, 1940.

Honorable Chairman and Board.
Commissioners of Fremont Co.
St. Anthony, Idaho.

Gentlemen:

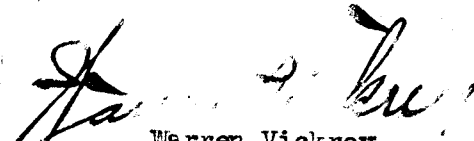
I have audited the books and records of the officers of Fremont County for the fiscal year from January 9, 1939 to January 8, 1940.

This audit has been performed and the following report prepared in accordance with the uniform specifications of audit as prescribed by the Bureau of Accounts for the State of Idaho dated November 1, 1935, with the following exceptions.

No attempt has been made to balance the charge of every taxing district for every year of levy although these charges have been accounted for in total for the last eight years of levy on the Real Rolls and for the last four years of levy on the Personal Rolls. The delinquent register complying with section 4(b) of the Uniform Specifications was not posted up to the time this examination was completed and could not be verified.

In our opinion the accompanying statements have been correctly compiled and reflect the financial position of the County as at the end of the period examined, and the operating statements show the financial operations during this period.

Respectfully submitted,


Warren Vickrey
Certified Public Accountant.

Subscribed and sworn before me
this 5th day of April 1940.

Comments And Recommendations

At the beginning of this period the personnel of your offices with the exception of the Assessor and the County Superintendent were new. Also they were not experienced in this type of work. Taking these facts into consideration I feel they have done very well. The records of the county have shown a marked improvement during the last six months and I feel that before long they will be up to the standard of most counties of Idaho.

The County Auditor's delinquent tax record complying with section 4(b) is being posted and will soon be completed.

In examining the depository sureties it was noted that the Yellowstone Banking Co. has not used the Idaho Form of Trust Receipt and suggest that they be requested to submit their trust receipts on the Idaho Form. Also that the forms used by the Commercial Nat'l Bank were not Idaho Forms of Trust Receipts and it is suggested that they also be requested to furnish their Trust Receipts on Idaho Forms properly indorsed to the county.

In balancing the County Treasurer's Cash considerable additional time was spent with the hope that the differences could be found. This was not possible, and from our work we feel that time may bring to light transactions which are not at present in the Treasurer's records. To remedy this condition we are suggesting a form a daily cash book which records all transactions and which should eliminate such differences in the future.

The past year has shown considerable improvement in the finances of your county. Current indebtedness as shown by Tax Notes and Warrants has decreased while cash balances have increased. Tax collections have been above normal while very few deeds will be issued as the delinquents are being rapidly redeemed by the holder of the property. All bond and coupon payments have been met when due and Bond Interest and Sinking Funds have been carried along with very little decrease, although no levies are being made for the interest or redemption of the long term obligations.

Last year, by excersising some economies you were able to keep within your budgets. This practice, we feel, is necessary in these times of ever increasing government expenditures. Revenues should be correctly anticipated and budgets setup well within these revenues. And of course you should stay within your budgets at all times.

As we will be with you again in about four months for our next examination, we hope facts will come to light in that time to enable us to place the Treasurer's Cash in balance. At which time the cash book suggested above will be started, if the same meets with your approval, also at that time the County Auditor's delinquent register will be verified.

Consolidated Balance Sheet

January 8, 1940

| <u>ASSETS:</u> | <u>Totals</u> | <u>Current Accounts</u> | <u>Capital Accounts</u> | <u>Special & Trust</u> |
|-------------------------|-------------------|-----------------------------|-----------------------------|--------------------------------|
| Cash | 296,919.88 | 129,643.66 | | 167,276.22 |
| Current Taxes Rec. | 128,936.57 | 72,689.10 | | 56,247.47 |
| Personal Taxes '39 | 5,817.16 | 2,811.95 | | 3,005.21 |
| Delinquent Taxes Rec. | 156,159.61 | 82,239.85 | | 73,919.76 |
| Delinquent Per. Tax | 515.31 | 281.29 | | 234.02 |
| County Property | <u>372,937.29</u> | <u> </u> | <u>372,937.29</u> | <u> </u> |
| | <u>961,285.82</u> | <u>287,665.85</u> | <u>372,937.29</u> | <u>300,682.68</u> |
| <u>LIABILITIES:</u> | | | | |
| Warrants Payable | 121,859.61 | 10,793.53 | | 111,066.08 |
| Accounts Payable | 52,846.93 | 52,846.93 | | |
| Tax Notes | 3,450.00 | 3,450.00 | | |
| Coupons Due 1940 | 15,645.00 | 15,645.00 | | |
| Bonds Due 1940 | 21,000.00 | 21,000.00 | | |
| Bonds not due | 184,000.00 | | 184,000.00 | |
| Reserves: | | | | |
| General School | 43,973.90 | 43,973.90 | | |
| Bond Int. & S. | 36,470.53 | 36,470.53 | | |
| Special Accounts | 170,598.33 | | | 170,598.33 |
| Veterans Memorial | 697.12 | 697.12 | | |
| Trust Accounts | 19,018.27 | | | 19,018.27 |
| Current Surplus | 102,788.84 | 102,788.84 | | |
| Capital Surplus | <u>188,937.29</u> | <u> </u> | <u>188,937.29</u> | <u> </u> |
| | <u>961,285.82</u> | <u>287,665.85</u> | <u>372,937.29</u> | <u>300,682.68</u> |

County Tax Collector's And Treasurer's Fund Balances And Current Liabilities As Of April 4, 1940 With Cash Statement As Of Same Time.

| <u>Fund Balances And Liabilities</u> | | <u>Cash Statement</u> | |
|--------------------------------------|-------------------|-----------------------------------|------------------|
| Fund Balances 1-8-'40 | 296,919.88 | Warrants to be reported for March | 19,008.06 |
| Plus: Co. Auditor's Cer. | | Rec. to be Credited | 139.36 |
| Nos. 369-431 Inc. | <u>48,746.21</u> | Tax Certificates Applied | 99.29 |
| | 345,666.09 | Tax Rec. to be reinstated | 164.89 |
| Less: Co. Treas. Monthly Reports: | | Warrants Paid | 2,937.45 |
| January | 95,566.97 | Cash Item | 10.00 |
| February | <u>96,651.27</u> | Current Checks | 7,274.85 |
| | 192,218.24 | Treasurer's Cash | 37.00 |
| | 153,447.85 | Tax Collector's Cash | 467.41 |
| Aud. Cer. No. 432 | 6,449.00 | Fed. Land Bk. | 148.53 |
| Tax Cer. Not Reported | 4.50 | Tax Notes | 29,450.00 |
| Utah Mtge Loan & Trust | 190.64 | E.L.Hargis | 1,319.94 |
| Trust Rec. | 31.00 | Hold Checks | 377.05 |
| Tax Receipts not yet reported | 5,668.10 | Com. Nat'l Bk. Treasurer | 41,223.82 |
| | | Tax Collector | 12,971.09 |
| | | First Sec. Bk. Ida. F. | 3,128.59 |
| | | Am. Nat'l Bk. Ida. F. | 21,000.00 |
| | | Yellowstone Banking Co. | <u>28,000.00</u> |
| | <u>165,791.09</u> | | 167,757.33 |

Notes: From the above totals it will be noted that there is a difference between the two sides of the above statement of \$1,966.24. After considerable checking we were not able to locate this difference and suggest that some time may be needed to bring out facts that are not in the records at present. We do not feel that this is actually a cash long but exists on account of the failure to record some transactions.

Operating Funds Balance Sheets

January 8, 1940

ASSETS:

| <u>Funds</u> | <u>Cash</u> | <u>Cur.Real.</u> | <u>Del.Real</u> | <u>Cur.Per.</u> | <u>Del.Per.</u> | <u>Totals</u> |
|-----------------|-------------|------------------|-----------------|-----------------|-----------------|---------------|
| State | 43,483.73 | 20,074.33 | 14,185.83 | 861.37 | 88.47 | 78,693.73 |
| Current Expense | 2,251.71 | 17,322.77 | 15,639.88 | 821.55 | 15.06 | 36,050.97 |
| Road & Bridge | 3,036.52 | 5,844.45 | 7,198.30 | 277.17 | 3.90 | 16,360.34 |
| County School | None | 17,284.74 | 26,318.53 | 276.22 | 94.47 | 43,973.90 |
| Road Bond | 37,574.13 | | | | | 37,574.13 |
| Refund Bond | 11,996.40 | | 1,846.06 | | | 13,842.46 |
| Funding Bond | 21,698.94 | | | | | 21,698.94 |
| Warrant Red. | 4,560.44 | | 6,974.68 | | 70.88 | 11,606.00 |
| Agriculture | 88.61 | 842.47 | 629.92 | 39.94 | .62 | 1,601.56 |
| Poor | 3,708.08 | 5,844.45 | 8,238.92 | 277.17 | 7.08 | 18,075.70 |
| Veterans Mem. | 660.43 | 421.24 | 255.68 | 19.94 | .26 | 1,357.55 |
| Cricket | 484.58 | 2,158.76 | 245.90 | 101.24 | .61 | 2,991.09 |
| Weeds | 100.09 | 2,895.89 | 706.15 | 137.35 | | 3,839.48 |
| | 129,643.66 | | 82,239.85 | | 281.29 | |
| | | 72,689.10 | | 2,811.95 | | 287,665.85 |

LIABILITIES

| <u>Funds</u> | <u>A/c Pay*</u> <u>War. Pay.</u> | <u>Tax Notes</u> | <u>Due 1940</u> <u>Bonds</u> | <u>Interest</u> | <u>Reserves*</u> <u>Surplus</u> | <u>Totals</u> |
|--------------------|-------------------------------------|------------------|---------------------------------|-----------------|------------------------------------|---------------|
| State | 52,846.93* | | | | | |
| | 2,896.42 | | | | 22,950.38 | 78,693.73 |
| Current Expense | 5,423.17 | | | | 30,627.80 | 36,050.97 |
| Road & Bridge | 883.89 | | | | 15,476.45 | 16,360.34 |
| County School | | | | | 43,973.90* | 43,973.90 |
| Road Bond | | | 14,000.00 | 12,045.00 | 11,529.13* | 37,574.13 |
| Refund Bond | | | 3,000.00 | 2,400.00 | 8,442.46* | 13,842.46 |
| Funding Bond | | | 4,000.00 | 1,200.00 | 16,498.94* | 21,698.94 |
| Warrant Redemption | | | | | 11,606.00 | 11,606.00 |
| Agriculture | 222.33 | | | | 1,379.23 | 1,601.56 |
| Poor | 699.49 | | | | 17,376.21 | 18,075.70 |
| Veterans Memorial | 660.43 | | | | 697.12* | 1,357.55 |
| Cricket | 7.80 | 1,650.00 | | | 1,333.29 | 2,991.09 |
| Weeds | | 1,800.00 | | | 2,039.48 | 3,839.48 |
| | 10,793.53 | | 21,000.00 | | 81,141.55* | |
| | 52,846.93* | | | 15,645.00 | 102,788.84 | |
| | | 3,450.00 | | | | 287,665.85 |

Analysis Of Surplus Account

January 9, 1939 to January 8, 1940

| <u>CREDITS:</u> <u>Funds:</u> | <u>Balances</u> <u>1-9-'39</u> | <u>Excess</u> <u>Revenue</u> | <u>Transfers</u> | <u>Add.</u> | <u>Tax</u> <u>Adjust</u> | <u>War.</u> <u>Cancel</u> | <u>Totals</u> |
|----------------------------------|-----------------------------------|---------------------------------|------------------|-------------|-----------------------------|------------------------------|---------------|
| State | 22,650.79 | 870.07 | | | | | 23,520.86 |
| Current Expense | 18,464.77 | 9,839.70 | | 253.66 | 2,369.86 | 28.86 | 30,956.85 |
| Road & Bridge | 13,218.25 | 909.75 | | 7.84 | 1,423.20 | 2.20 | 15,582.24 |
| Road Bond | 3,382.99 | 8,146.14 | | | | | 11,529.13 |
| Refund Bond | 13,047.79 | | | | 44.97 | | 13,091.86 |
| Funding Bond | 21,370.00 | | 118.18 | | | | 21,488.18 |
| Warrant Red. | 11,642.38 | 314.49 | 74.67 | | 1,193.41 | | 13,224.95 |
| Agriculture | 972.23 | 365.68 | 23.10 | | 10.29 | 7.93 | 1,379.23 |
| Poor | 8,289.99 | 3,803.83 | 2,069.50 | 2,015.50 | 1,230.44 | 69.00 | 17,478.26 |
| Veterans | 718.06 | | | | 2.47 | | 720.53 |
| Cricket | 4.86 | 1,659.00 | 221.08 | | | | 1,884.94 |
| Noxious Weed | | 1,847.87 | 23.90 | | 167.71 | | 2,039.48 |
| | 113,762.11 | | 2,530.43 | | 6,441.45 | | 152,896.51 |
| | | 27,756.53 | | 2,277.00 | | 128.99 | |

| <u>DEBITS:</u> <u>Funds:</u> | <u>War.</u> <u>Rein.</u> | <u>Excess</u> <u>Expense</u> | <u>Tax</u> <u>Cancel</u> | <u>Trans</u> | <u>Tax</u> <u>Adjust</u> | <u>Balances</u> <u>1-8-'40</u> | <u>Totals</u> |
|---------------------------------|-----------------------------|---------------------------------|-----------------------------|--------------|-----------------------------|-----------------------------------|---------------|
| State | | | 44.87 | | 525.61 | 22,950.38 | 23,520.86 |
| Current Expense | 3.58 | | 325.47 | | | 30,627.80 | 30,956.85 |
| Road & Bridge | .66 | | 105.13 | | | 15,476.45 | 15,582.24 |
| Road Bond | | | | | | 11,529.13 | 11,529.13 |
| Refund Bond | | 4,649.40 | | | | 8,442.46 | 13,091.86 |
| Funding Bond | | 4,989.24 | | | | 16,498.94 | 21,488.18 |
| Warrant Red. | | | | 1,618.95 | | 11,606.00 | 13,224.95 |
| Agriculture | | | | | | 1,379.23 | 1,379.23 |
| Poor | | | 102.05 | | | 17,376.21 | 17,478.26 |
| Veterans | | 23.41 | | | | 397.12 | 720.53 |
| Cricket | | | | | 551.65 | 1,333.29 | 1,884.94 |
| Noxious Weed | | | | | | 2,039.48 | 2,039.48 |
| | 4.24 | | 577.52 | | 1,077.26 | | 152,896.51 |
| | | 9,662.05 | | 1,618.95 | | 139,956.49 | |

Statement Of Revenue And Expense
January 9, 1939 to January 8, 1940.

| <u>REVENUE:</u> | <u>State</u> | <u>Cur.Exp.</u> | <u>Co.Sch.</u> | <u>Agri.</u> | <u>Charity</u> | <u>Vets.</u> | <u>Cricket</u> | <u>Weeds</u> |
|-------------------|------------------|------------------|-------------------|-----------------|------------------|-----------------|-----------------|-----------------|
| Levy of 1939 | 50,271.19 | 43,436.37 | 43,436.37 | 2,112.41 | 14,654.82 | 1,056.21 | 5,413.04 | 7,261.40 |
| Special State | 1,174.85 | | | | | | | |
| Penalty | 122.24 | 159.45 | 127.86 | 7.88 | 69.22 | 3.94 | 13.59 | 10.81 |
| Del. Interest | 250.16 | 120.53 | 455.44 | 3.15 | 52.58 | 1.40 | .82 | |
| Officers Fees | 132.00 | 4,378.56 | | | | | | |
| Rent Co.Prop. | | 138.04 | | | | | | |
| Inherit Tax | 930.55 | 103.39 | | | | | | |
| License | 21.00 | 1,834.00 | | | | | | |
| Costs | | 72.10 | | | | | | |
| Sale Co.Prop. | 468.78 | 317.56 | 456.45 | 33.39 | 191.61 | 10.91 | 34.56 | |
| Liquor App. | | 4,232.40 | | | | | | |
| Collection Fees | | 840.12 | | | | | | |
| Motor V. Lic. | 2,633.91 | 2,072.94a | | | | | | |
| Forest App. | | | 894.24 | | | | | |
| State Sch. App. | | | 58,257.95 | | | | | |
| Tuition | | | 102.96 | | | | | |
| | <u>56,004.68</u> | <u>57,705.46</u> | <u>103,731.27</u> | <u>2,156.83</u> | <u>14,968.23</u> | <u>1,072.46</u> | <u>5,462.01</u> | <u>7,272.21</u> |
| <u>DEDUCT:</u> | | | | | | | | |
| Expense | <u>55,134.61</u> | <u>47,865.76</u> | | <u>1,791.15</u> | <u>11,164.40</u> | <u>1,095.87</u> | <u>3,803.01</u> | <u>5,424.34</u> |
| <u>Excess Of:</u> | | | | | | | | |
| Revenue | 870.07 | 9,839.70 | | 365.68 | 3,803.83 | | 1,659.00 | 1,847.87 |
| Expense | | | | | | 23.41 | | |
| To Reserve | | | <u>103,731.27</u> | | | | | |

| <u>REVENUE:</u> | <u>Road & B.</u> | <u>War. R.</u> | <u>Road B.</u> | <u>Refund B.</u> | <u>Fund B.</u> |
|----------------------|----------------------|----------------|------------------|------------------|-----------------|
| Levy of 1939 | 14,654.82 | | | | |
| Penalty | 21.82 | | | | |
| Del. Interest | 52.11 | 288.15 | | 45.93 | |
| Forest Reserve | 2,682.73 | | | | |
| Motor V. License | 6,797.84 | | 9,234.81 | | |
| Sale of Co. Property | 41.44 | 26.34 | | 10.83 | 12.65 |
| Motor Fuels | | | 21,009.01 | | |
| Interest Earned | | | 42.32 | 63.84 | 18.11 |
| | <u>24,250.76</u> | <u>314.49</u> | <u>30,286.14</u> | <u>120.60</u> | <u>30.76</u> |
| <u>DEDUCT:</u> | | | | | |
| Expense | <u>23,341.01</u> | | <u>22,140.00</u> | <u>4,770.00</u> | <u>5,020.00</u> |
| <u>Excess Of:</u> | | | | | |
| Revenue | 909.75 | | 8,146.14 | | |
| Expense | | | | 4,649.40 | 4,989.24 |
| To Reserve | | <u>314.49</u> | | | |

Cash Operations In FundsJanuary 9, 1939 to January 8, 1940.

| <u>Fund</u> | <u>Balances</u> <u>1-9-'39.</u> | <u>Apportion-</u> <u>ed to</u> | <u>Transferred</u> | | <u>Disburs-</u> <u>ed from</u> | <u>Balances</u> <u>1-8-'40</u> |
|-------------------|------------------------------------|-----------------------------------|--------------------|-------------------|-----------------------------------|-----------------------------------|
| | | | <u>To</u> | <u>From</u> | | |
| State | 20,094.25 | 46,105.66 | 384.38 | | 23,100.56 | 43,483.73 |
| Cur. Expense '38 | 40.48 | 15,569.47 | 39.84 | | | |
| Cur. Expense '39 | | 70,232.74 | 2,288.78 | 6,262.38 | 79,657.22 | 2,251.71 |
| Road & B. '38 | 5,893.15 | | | | | |
| Road & B. '39 | | 17,584.79 | 6,221.94 | 883.23 | 25,780.13 | 3,036.52 |
| Agriculture '38 | 1.04 | 166.86 | 12.60 | | | |
| Agriculture '39 | | 3,005.90 | 10.50 | | 3,108.29 | 88.61 |
| Poor '38 | 78.84 | 9,849.82 | 1,036.91 | | | |
| Poor '39 | | 16,459.83 | 1,208.38 | | 24,925.70 | 3,708.08 |
| General School | 25,003.99 | 106,584.35 | 1,246.35 | 132,834.69 | | None |
| Road Bond | 27,520.49 | 30,286.14 | | | 20,232.50 | 37,574.13 |
| Refund Bond | 15,685.33 | 1,051.07 | | | 4,740.00 | 11,996.40 |
| Funding Bond | 26,720.00 | 148.94 | | | 5,170.00 | 21,698.94 |
| Warrant Red. | 12.37 | 6,092.35 | 74.67 | 1,618.95 | | 4,560.44 |
| Independent Sch. | 26,478.14 | 54,506.24 | 90,003.75 | 517.59 | 104,720.08 | 65,750.46 |
| Common Schools: | | | | | | |
| General | 18,547.70 | 44,799.50 | 34,371.71 | 421.05 | 60,409.08 | 36,888.78 |
| Sinking | 1,678.43 | 3,334.43 | 998.05 | 1,019.05 | 2,362.02 | 2,629.24 |
| Tuition | 5,572.68 | 6,916.69 | 1.77 | 183.00 | 5,641.04 | 6,666.50 |
| Land Sales Unap. | 13,270.55 | 5,401.44 | | 1,131.47 | | 17,540.52 |
| Tax Certificates | 113.13 | 2,278.70 | | | 1,511.34 | 880.54 |
| Highway Dists. | 22.54 | 26.66 | 1.48 | | 22.54 | 28.14 |
| Cities & Villages | 23,740.33 | 54,486.21 | 691.28 | 274.47 | 48,458.35 | 30,184.50 |
| Sheriff's Rev. | 239.40 | | | | | 239.40 |
| Institute | 5.00 | | | | | 5.00 |
| Cemeteries | 2,341.61 | 5,452.12 | | 39.43 | 4,224.05 | 3,530.25 |
| Watermaster | | 80.08 | | | | 80.08 |
| Tax Notes | 779.71 | | | 779.71 | | |
| Vets Memorial | 472.36 | 1,090.38 | 5.49 | | 907.30 | 660.43 |
| Cricket '38 | 16.27 | 831.78 | 207.72 | | | |
| Cricket '39 | | 7,218.46 | 13.36 | | 7,803.01 | 484.58 |
| Noxious Weeds | | 9,022.23 | 2.20 | | 8,924.34 | 100.09 |
| Motor V. License | | 1,369.00 | | 1,369.00 | | |
| County Tuition | | | 8,512.86 | | 6,012.36 | 2,500.00 |
| Grazing | | 352.81 | | | | 352.81 |
| | <u>214,327.84</u> | <u>520,304.65</u> | <u>147,334.02</u> | <u>147,334.02</u> | <u>437,712.31</u> | <u>296,919.88</u> |

Summary Of Receipts By SourceJanuary 9, 1939 to January 8, 1940

| | | |
|---|-------------------|------------|
| Current Collections, Real Rolls: | | |
| Levy of 1938 | 74,815.19 | |
| Levy of 1939 | <u>149,816.94</u> | 224,632.13 |
| Delinquent Collections, Real Rolls: | | |
| Levy of 1931 | 1,237.68 | |
| Levy of 1932 | 6,228.75 | |
| Levy of 1933 | 5,757.87 | |
| Levy of 1934 | 12,955.00 | |
| Levy of 1935 | 4,694.47 | |
| Levy of 1936 | 7,224.17 | |
| Levy of 1937 | 13,147.80 | |
| Levy of 1938 | 33,967.68 | |
| Interest | <u>11,237.77</u> | 96,451.19 |
| Current Collections, Personal Rolls: | | |
| Levy of 1938 | 2,849.90 | |
| Levy of 1939 | <u>10,669.53</u> | 13,519.43 |
| Delinquent Collections, Personal Rolls: | | |
| Levy of 1935 | 2.50 | |
| Levy of 1936 | 4.03 | |
| Levy of 1937 | 121.75 | |
| Levy of 1938 | 421.75 | |
| Interest | <u>43.22</u> | 593.25 |
| Fees Of Officers: | | |
| Auditor, Clerk & Recorder | 2,583.70 | |
| Probate Judge | 1,407.20 | |
| Sheriff | <u>519.66</u> | 4,510.56 |
| Motor Vehicle License | | 20,739.50 |
| Motor Fuels Tax | | 21,009.01 |
| Sale of County Property | | 6,771.69 |
| Fines & Costs | | 103.40 |
| Tax Certificates | | 2,278.70 |
| State & County License | | 1,855.00 |
| General Miscellaneous: | | |
| State School Apportionment | 58,257.95 | |
| Forest Apportionment | 3,576.97 | |
| State Liquor Apportionment | 8,464.80 | |
| Inheritance Tax | 1,033.94 | |
| Sale of Equipment | 53.16 | |
| Lease & Rent | 127.04 | |
| Refunds, General | 194.36 | |
| Grazing | 352.81 | |
| Charity Refund | 2,015.50 | |
| Tax Notes | 41,450.00 | |
| Prisoners Board | 100.60 | |
| General Tuition | 102.96 | |
| Interest on Tax Notes | <u>196.97</u> | 115,927.06 |
| School Miscellaneous: | | |
| Rent | 15.00 | |
| Sale Of Supplies & Equipment | 341.50 | |
| Refunds | 18.00 | |
| Transfer From Madison County | 458.44 | |
| Tuition | 498.47 | |
| Transfer General to Sinking #28 | 1,755.94 | |
| Fire Insurance Settlement #18 | 3,500.00 | |
| Fire Insurance Settlement #29 | 5,106.58 | |
| Fire Insurance Settlement #4 | <u>219.80</u> | 11,913.73 |

T o t a l 520,304.65

WARREN VICKREY
Certified Public Accountant

Statement Of Cash DisbursementsJanuary 9, 1939 to January 8, 1940

| <u>F u n d</u> | <u>Expended By.</u> | <u>Amount</u> | <u>Total</u> | |
|---------------------|---------------------|----------------------|--------------|-----------|
| Current Expense | Warrants 1938 | 4,196.75 | | |
| | Warrants 1939 | 42,140.38 | | |
| | Vital Statistics | 76.75 | | |
| | Witness & Jur. Cer. | 126.90 | | |
| | Tax Notes | 33,000.00 | | |
| | Interest on Tax N. | 116.44 | 79,657.22 | |
| Road & Bridge | Warrants 1938 | 175.83 | | |
| | Warrants 1939 | 21,599.19 | | |
| | Tax Notes | 4,000.00 | | |
| | Interest Tax Notes | 5.11 | 25,780.13 | |
| Poor or Charity | Warrants 1938 | 3,455.79 | | |
| | Warrants 1939 | 10,430.05 | | |
| | Tax Notes | 11,000.00 | | |
| | Interest Tax Notes | 39.86 | 24,925.70 | |
| Agriculture | Warrants 1938 | 239.47 | | |
| | Warrants 1939 | 1,562.60 | | |
| | Tax Notes | 1,300.00 | | |
| | Interest Tax Notes | 6.22 | 3,108.29 | |
| Noxious Weeds | Warrants | 5,409.42 | | |
| | Tax Notes | 3,500.00 | | |
| | Interest Tax Notes | 14.92 | 8,924.34 | |
| Cricket Control | Warrants | 3,788.59 | | |
| | Tax Notes | 4,000.00 | | |
| | Interest Tax Notes | 14.42 | 7,803.01 | |
| Common Schools: | | | | |
| | General | Warrants | 60,144.51 | |
| | | Interest on Warrants | 264.57 | 60,409.08 |
| | Tuition | Warrants | | 5,641.64 |
| Sinking | Warrants | 2,201.37 | | |
| | Coupons | 161.25 | 2,362.62 | |
| Bonds & Interest: | | | | |
| | Road Bonds | Bonds | 13,000.00 | |
| | | Interest Coupons | 7,232.50 | 20,232.50 |
| | Refunding Bonds | Bonds | 3,000.00 | |
| | Interest Coupons | 1,740.00 | 4,740.00 | |
| Funding Bonds | Bonds | 4,000.00 | | |
| | Interest Coupons | 1,170.00 | 5,170.00 | |
| Independent Schools | Auditors Warrants | 104,720.08 | | |
| Cities & Villages | " " | 48,458.85 | | |
| County Tuition | " " | 6,012.86 | | |
| State | " " | 23,100.56 | | |
| Highways | " " | 22.54 | | |
| Cemeteries | " " | 4,224.05 | | |
| Veterans Memorial | " " | 907.80 | 187,446.74 | |
| Tax Certificates | Tax Certificates | | 1,511.34 | |

T o t a l 437,712.61

WARREN VICKREY
Certified Public Accountant

Operations In Warrants

January 9, 1939 to January 8, 1940

| Funds | Outstanding 1-9-'39 | Issued | Adjust. | | Redeemed | Outstanding 1-8-'40 |
|--------------------------------|------------------------|------------|---------|--------|------------|------------------------|
| | | | Dr. | Cr. | | |
| Current Expense: | | | | | | |
| Warrants | 4,213.31 | | | | | |
| Wit. & Jur. Cer. | 26.60 | 47,749.32 | 3.58 | 28.86 | 46,540.73 | 5,423.17 |
| Road & Bridge | 228.78 | 22,452.67 | .66 | 23.20 | 21,775.02 | 883.89 |
| Common Schools: | | | | | | |
| General | 9,131.05 | 76,467.69 | .72 | | 74,000.33 | 11,599.08 |
| Charity | 3,529.79 | 11,124.54 | | 69.00 | 13,885.84 | 699.49 |
| Agriculture | 247.40 | 1,784.93 | | 7.93 | 1,802.07 | 222.33 |
| Cricket Control | 7.80 | 3,788.59 | | | 3,788.59 | 7.80 |
| Noxious Weeds | | 5,409.42 | | | 5,409.42 | |
| Co. Auditor's Warrants: | | | | | | |
| State | 20,094.25 | 5,902.73 | | | 23,100.55 | 2,896.42 |
| Highway No. 1 | 22.54 | | | | 22.54 | |
| Cities & Villages | 23,740.30 | 54,904.95 | | | 48,458.85 | 30,186.40 |
| Cemeteries | 2,341.61 | 5,412.58 | | | 4,224.05 | 3,530.14 |
| Ind. Schools | 26,478.14 | 143,992.40 | | | 104,720.03 | 65,750.46 |
| Vets. Memorial | 472.36 | 1,095.87 | | | 907.80 | 660.43 |
| | 90,533.93 | | 4.96 | | 348,635.93 | |
| | | 380,085.69 | | 128.99 | | 121,859.61 |

Operations In Tax Anticipation Notes

January 9, 1939 to January 8, 1940.

| | Total | Cur. Exp. | Agri. | Poor | Weed | Cricket | Road & B |
|-------------|-----------|-----------|----------|-----------|----------|----------|----------|
| Bal. 1-9-39 | 18,800.00 | 11,000.00 | 300.00 | 6,000.00 | | 1,500.00 | |
| Issued | 41,450.00 | 22,000.00 | 1,000.00 | 5,000.00 | 5,300.00 | 4,150.00 | 4,000.00 |
| | 60,250.00 | | 1,300.00 | | 5,300.00 | | 4,000.00 |
| | | 33,000.00 | | 11,000.00 | | 5,650.00 | |
| Paid | 56,800.00 | 33,000.00 | 1,300.00 | 11,000.00 | 3,500.00 | 4,000.00 | 4,000.00 |
| Balances | | | | | | | |
| 1-8-'40 | 3,450.00 | | | | 1,800.00 | 1,650.00 | |

Warrants Outstanding

January 8, 1940.

Current Expense

| <u>Number</u> | <u>Issue</u> | <u>Amount</u> |
|---------------|--------------|------------------------|
| 755 | 1933 | 3.00 |
| 674 | 1934 | 4.00 |
| 760 | 1935 | 1.06 |
| 565 | 1936 | 4.20 |
| | Cancelled | 12.26 |
| 240 | 1937 | 1.80 |
| 146 | 1938 | 2.50 |
| 822 | 1939 | 39.24 |
| 835 | | 13.53 |
| 848-947 | | 5,329.20 |
| | | <u>5,381.97</u> |
| Total | | <u>5,386.27</u> |

Charity

| <u>Number</u> | <u>Issue</u> | <u>Amount</u> |
|---------------|--------------|----------------------|
| 481 | 1931 | 15.00 |
| 518 | | 15.00 |
| 1151 | 1933 | 9.00 |
| 1160 | | 7.50 |
| 112 | 1934 | 7.50 |
| 36 | 1936 | 15.00 |
| | Cancel. | 69.00 |
| 469 | 1938 | 5.00 |
| 279 | 1939 | 58.60 |
| 302-22 | | 635.89 |
| | | <u>694.49</u> |
| Total | | <u>699.49</u> |

Co. Auditor's Warrants

| <u>Number</u> | <u>District</u> | <u>Amount</u> |
|---------------|-----------------|---------------|
| 446 | Newdale | 250.00 |
| 472 | Newdale | 115.85 |
| 488 | Newdale | 430.41 |
| 505 | Ind. #6 | 101.52 |
| 509 | Newdale | 130.39 |
| 514 | Ind. #6 | 572.43 |
| 520 | Newdale | 271.43 |
| 524 | State | 2,896.42 |
| 525 | St. Anthony | 15,254.84 |
| 526 | Astoria | 9,895.58 |
| 527 | | 398.39 |
| 528 | Marysville | 165.80 |
| 529 | | 1,385.58 |
| 530 | | 354.37 |
| 531 | | 1,533.76 |
| 532 | Ind. #2 | 31,810.43 |
| 533 | Ind. #5 | 4,226.81 |
| 534 | Ind. #6 | 3,728.92 |
| 535 | Ind. #7. | 4,698.88 |
| 536 | Ind. #8 | 16,899.98 |
| 537 | Ind. #9 | 3,711.49 |
| 538 | Cem #1 | 940.86 |
| 539 | Cem. #2 | 994.22 |
| 540 | Cem. #3 | 734.06 |
| 541 | Cem. #4 | 759.87 |
| 542 | Cem. #5 | 101.13 |
| 543 | Vets Mem. | 660.43 |

Agriculture

| <u>Number</u> | <u>Issue</u> | <u>Amount</u> |
|---------------|--------------|---------------|
| 45 | 1930 | |
| | Cancelled | 7.93 |
| 82-90 | 1939 | 222.33 |

Cricket Control

| <u>Number</u> | <u>Issue</u> | <u>Amount</u> |
|---------------|--------------|---------------|
| 9 | 1938 | 7.80 |

Witness & Juror Certificates

| <u>Number</u> | <u>Issue</u> | <u>Amount</u> |
|--------------------|--------------|------------------------|
| 347-8 | 1939 | 12.50 |
| 351-2 | | 12.80 |
| 354 | | 4.90 |
| 358 | | 6.70 |
| | | <u>36.90</u> |
| Total Cur.E | | <u>5,423.17</u> |

103,023.85

Road & Bridge

| <u>Number</u> | <u>Issue</u> | <u>Amount</u> |
|---------------|--------------|----------------------|
| 480 | 1933 | 1.20 |
| 363 | 1934 | 1.90 |
| 368 | 1935 | 4.50 |
| 12 | 1936 | 2.85 |
| 462 | | 12.75 |
| | Cancelled | 23.20 |
| 446 | 1937 | 28.75 |
| 93 | 1938 | 1.00 |
| 407 | 1939 | 2.50 |
| 294 | | 11.20 |
| 423 | | 6.00 |
| 432-57 | | 834.44 |
| | | <u>854.14</u> |
| Total | | <u>883.89</u> |

Summary

| | |
|---------------------|-------------------|
| Cities & Villages | 30,186.40 |
| Independent Schools | 65,750.46 |
| Cemeteries | 3,530.14 |
| Vets Memorial | 660.43 |
| State | <u>2,896.42</u> |
| | <u>103,023.85</u> |

Warrants Outstanding

January 8, 1940

| <u>Common</u> | <u>School</u> | <u>Districts</u> | | | |
|---------------|---------------|------------------|---------------|--------------|----------------------------|
| <u>Number</u> | <u>Issue</u> | <u>Amount</u> | <u>Number</u> | <u>Issue</u> | <u>Amount</u> |
| 171 | 1933 | 1.90 | 1110 | 1939 | 29.44 |
| 569 | | <u>161.44</u> | 1117 | | 16.56 |
| | | <u>163.34</u> | 1134 | | 189.72 |
| 1432 | 1934 | 95.00 | 1205 | | 150.00 |
| 1878 | | 6.30 | 1227 | | 16.55 |
| 1926 | | <u>3.46</u> | 1243 | | 140.00 |
| | | <u>104.76</u> | 1252-3 | | 8.59 |
| 3736 | 1938 | 8.21 | 1264 | | 1.85 |
| 166 | | 149.00 | 1266 | | 154.45 |
| 196 | | <u>32.79</u> | 1283 | | 1.00 |
| | | <u>190.00</u> | 1293-9 | | 471.89 |
| 578-81 | 1939 | 210.00 | 1306-8 | | 70.39 |
| 668 | | 44.63 | 1310 | | 25.50 |
| 674 | | 199.05 | 1321-2 | | 18.32 |
| 715 | | 104.00 | 1338-9 | | 205.00 |
| 732-7 | | 276.10 | 1349 | | 27.00 |
| 748 | | 16.00 | 1352 | | 25.00 |
| 773-78 | | 395.00 | 1363-8 | | 515.00 |
| 791 | | 4.00 | 1369 | | 16.20 |
| 839 | | 5.00 | 1373-6 | | 370.00 |
| 912-16 | | 1,000.00 | 1382 | | 5.00 |
| 950 | | 75.00 | 1388-9 | | 115.00 |
| 956 | | 33.50 | 1391 | | 100.00 |
| 963 | | 43.63 | 1396 | | 10.00 |
| 971 | | 5.00 | 1399 | | 5.00 |
| 974 | | 50.00 | 1402 | | 90.00 |
| 975 | | 15.08 | 1404 | | 5.00 |
| 1002-9 | | 1,471.80 | 1410 | | 5.00 |
| 1019-20 | | 225.00 | 1412-68 | | <u>2,830.30</u> |
| 1028-33 | | 590.00 | | | <u>11,140.98</u> |
| 1036-41 | | 398.15 | | | T o t a l 11,599.08 |
| 1053 | | 12.50 | | | |
| 1056-7 | | 150.00 | | | |
| 1075 | | 50.00 | | | |
| 1082 | | 46.71 | | | |
| 1087 | | 28.07 | | | |
| 1091-2 | | 75.00 | | | |

Operations In Bonded Indebtedness

January 9, 1939 to January 8, 1940

| <u>Date</u> | <u>Issue</u> | <u>Rate</u> | <u>Out standing 1-9-'39</u> | <u>Paid</u> | <u>Out standing 1-8-'40</u> |
|-------------|---------------------|-----------------|---------------------------------|------------------|---------------------------------|
| 7-1-'33 | Road Refunding | 5 $\frac{1}{2}$ | 168,000.00 | 13,000.00 | 155,000.00 |
| 7-1-'33 | Refunding-Refunding | 6 | 34,000.00 | 3,000.00 | 31,000.00 |
| 7-1-'33 | Funding | 6 | 23,000.00 | 4,000.00 | 19,000.00 |
| | | | <u>225,000.00</u> | <u>20,000.00</u> | <u>205,000.00</u> |

Operations In Bond Coupons

January 9, 1939 to January 8, 1940.

| <u>Date</u> | <u>Issue</u> | <u>Outstanding 1-9-'39</u> | <u>Accrued</u> | <u>Paid</u> | <u>Outstanding 1-8-'40</u> |
|-------------|---------------------|--------------------------------|------------------|------------------|--------------------------------|
| 7-1-'33 | Road Refunding | 2,255.00 | 8,882.50 | 7,232.50 | 3,905.00 |
| 7-1-'33 | Refunding-Refunding | 420.00 | 1,950.00 | 1,740.00 | 630.00 |
| 7-1-'33 | Funding | 90.00 | 1,260.00 | 1,170.00 | 180.00 |
| | | <u>2,765.00</u> | <u>12,092.50</u> | <u>10,142.50</u> | <u>4,715.00</u> |

Coupons Outstanding, January 8, 1940:

Road Refunding:

Coupons No. 13 payable 1-1-'40.
 For Bonds Nos. 61-74, 78-~~121~~, 127-164,
 170-215 - - - 142 Coupons at 27.50 3,905.00

Refunding-Refunding:

Coupons No. 13 payable 1-1-'40.
 For bonds Nos. 63-66, 69-76 - - 42 Coupons at \$15.00 630.00

Funding:

Coupons No. 13 payable 1-1-'40.
 For bonds Nos. 28-32, 37 - - 6 Coupons at \$30.00 180.00

Bonds OutstandingJanuary 8, 1940

| <u>Date</u> | <u>Issue</u> | <u>Rate</u> | <u>Numbers</u> | <u>Due</u> | <u>Bond</u> | <u>Amount</u> |
|-------------|-----------------------|-----------------|----------------|------------|-------------|-------------------|
| 7-1-'33 | Road Refunding | 5 $\frac{1}{2}$ | 61-74 | 7-1-'40 | 1,000.00 | 14,000.00 |
| | | | 75-89 | 7-1-'41 | 1,000.00 | 15,000.00 |
| | | | 90-105 | 7-1-'42 | | 16,000.00 |
| | | | 106-121 | 7-1-'43 | | 16,000.00 |
| | | | 122-138 | 7-1-'44 | | 17,000.00 |
| | | | 139-156 | 7-1-'45 | | 18,000.00 |
| | | | 157-175 | 7-1-'46 | | 19,000.00 |
| | | | 176-194 | 7-1-'47 | | 19,000.00 |
| | | | 195-215 | 7-1-'48 | | 21,000.00 |
| | | | | | | <u>165,000.00</u> |
| 7-1-'33 | Refunding-Refunding 6 | | 23-28 | 7-1-'40 | 500.00 | 3,000.00 |
| | | | 29-34 | 7-1-'41 | | 3,000.00 |
| | | | 35-40 | 7-1-'42 | | 3,000.00 |
| | | | 41-46 | 7-1-'43 | | 3,000.00 |
| | | | 47-52 | 7-1-'44 | | 3,000.00 |
| | | | 53-60 | 7-1-'45 | | 4,000.00 |
| | | | 61-68 | 7-1-'46 | | 4,000.00 |
| | | | 69-76 | 7-1-'47 | | 4,000.00 |
| | | | 77-84 | 7-1-'48 | | 4,000.00 |
| | | | | | | <u>31,000.00</u> |
| 7-1-'33 | Funding | 6 | 19-22 | 7-1-'40 | | 4,000.00 |
| | | | 23-27 | 7-1-'41 | | 5,000.00 |
| | | | 28-32 | 7-1-'42 | | 5,000.00 |
| | | | 33-37 | 7-1-'43 | | 5,000.00 |
| | | | | | | <u>19,000.00</u> |

Operations In Real Taxes Receivable

January 9, 1939 to January 8, 1940

| <u>Year</u> | <u>Current Rolls:</u> | | | <u>Collections Remitted</u> | <u>Delinquents</u> | <u>Outstanding 1-8-'40</u> |
|-------------|----------------------------|----------------------|---------------|-----------------------------|--------------------|----------------------------|
| | <u>Outstanding 1-9-'39</u> | <u>Charged</u> | <u>Cancel</u> | | | |
| 1938 | 102,438.91 | | | 74,815.19 | 27,623.72 | |
| 1939 | | 186.53 302,492.00 | 388.25 | 149,816.94 | 23,536.77 | 128,936.57 |

Notes: Delinquent Charges

1938 Second Half:

Original Charge 27,623.72
Penalty Added 553.10

28,176.82

1939 First Half:

Original Charge 23,539.00
Penalty Added 471.99

24,010.99

| <u>Year</u> | <u>Delinquent Rolls:</u> | | | <u>Collections Remitted</u> | <u>Outstanding 1-8-'40</u> |
|-------------|----------------------------|----------------|---------------|-----------------------------|----------------------------|
| | <u>Outstanding 1-9-'39</u> | <u>Charged</u> | <u>Cancel</u> | | |
| 1928 | 5,968.10 | | | | 5,968.10 |
| 1929 | 3,866.40 | | | | 3,866.40 |
| 1930 | 4,200.52 | | 54.84 | | 4,145.68 |
| 1931 | 4,298.00 | | 57.62 | 1,231.38 | 3,002.70 |
| 1932 | 12,499.33 | | 98.81 | 6,228.75 | 6,171.77 |
| 1933 | 15,878.85 | | 84.97 | 5,757.87 | 10,036.01 |
| 1934 | 25,914.57 | | 46.63 | 12,955.00 | 12,912.94 |
| 1935 | 16,254.55 | | 54.43 | 4,694.47 | 11,505.65 |
| 1936 | 27,757.14 | | 44.09 | 7,224.17 | 20,468.88 |
| 1937 | 45,050.82 | | 6.84 | 13,147.80 | 31,896.18 |
| 1938 | 27,950.87 | 28,176.82 | 5.70 | 33,967.68 | 22,154.31 |
| 1939 | | 24,010.99 | | | 24,010.99 |
| | 189,639.15 | 52,187.81 | 453.93 | 85,213.42 | 156,159.61 |

Notes: Amounts shown on Delinquent Schedule contain penalty.

Operations In Personal TaxesJanuary 9, 1939 to January 8, 1940,

| <u>Year</u> | <u>Current Rolls</u> | | | <u>Collections Remitted.</u> | <u>Balances 1-8-'40</u> |
|-------------|-----------------------------|------------------|---------------|----------------------------------|-----------------------------|
| | <u>Balances 1-9-'39</u> | <u>Add</u> | <u>Cancel</u> | | |
| 1938 | 3,717.38 | | 90.69 | 2,849.90 | 776.89 To Del. Sch. |
| 1939 | | 16,950.84 | 464.15 | 10,669.53 | 5,817.16 |
| | <u>3,717.48</u> | <u>16,950.84</u> | <u>554.84</u> | <u>13,519.43</u> | <u>6,594.05</u> |

| <u>Year</u> | <u>Delinquent Rolls:</u> | | | <u>Collections Remitted</u> | <u>Balances 1-8-'40</u> |
|-------------|-----------------------------|-----------------|----------------|---------------------------------|-----------------------------|
| | <u>Balances 1-9-'39</u> | <u>Add</u> | <u>Cancel.</u> | | |
| 1935 | 170.97 | | 168.47 | 2.50 | |
| 1936 | 169.01 | | 164.98 | 4.03 | |
| 1937 | | 281.98 | 9.79 | 121.75 | 150.44 |
| 1938 | | 786.62 | | 421.75 | 364.87 |
| | <u>339.98</u> | <u>1,068.60</u> | <u>343.24</u> | <u>550.03</u> | <u>515.31</u> |

Notes: No. Penalty is included in the Personal Delinquent Schedule.
Charge for 1939:

| | | |
|----------------|---------------|-----------|
| Original | 13,100.92 | |
| Subsequent | 3,580.57 | |
| Sub. Additions | <u>269.35</u> | 16,950.84 |

Reconciliation Of Cash Balances For Common School Dis-
tricts Of County Treasurer To Unincumbered Balances Of County
Superintendent Of Schools July 10, 1939.

| General Fund | | | | | Tuition | | | | | |
|--------------|------------|----------|-----------|--------|-----------|------------|----------|--------|-------|-----------|
| Dist. | Co. Treas. | War O/s | Adjustmts | | Co. Supt. | Co. Treas. | War O/s | Dr. | Cr. | Co. Supt. |
| | | | Dr. | Cr. | | | | | | |
| 1 | 173.91 | | | | 288.22 | 462.13 | 97.84 | | | 97.84 |
| 2 | 1,061.48 | | | | 184.05 | 1,245.53 | 144.87 | | | 144.87 |
| 3 | 856.15 | 5.00 | | 40.00 | 72.24 | 963.39 | 9.14 | 40.00 | | 30.86* |
| 4 | 44.07* | 40.48 | | 2.46 | | 82.09* | | | | |
| 6 | 1,114.66 | | | | 220.20 | 1,334.86 | 151.55 | | | 151.55 |
| 9 | 134.88* | | | | 196.48 | 61.60 | 197.44 | | | 197.44 |
| 13 | 115.11 | | | | | 115.11 | | | | |
| 14 | 743.53 | 2,193.01 | 34.75 | .35 | 363.96 | 1,119.92* | 462.80 | | 34.75 | 497.55 |
| 16 | 1,380.77 | | | | | 1,380.77 | | | | |
| | | 7.50-Or. | | | | | | | | |
| 17 | 266.92 | 1.00 | | | 267.15 | 525.57 | 694.58 | | | 694.58 |
| 18 | 160.80 | 2.90 | | 1.90 | 161.98 | 321.78 | 223.25 | | | 223.25 |
| 20 | 151.80 | 69.00 | | | 352.14 | 434.94 | | | | |
| | | 2.94-Or. | | | | | | | | |
| 28 | 68.34 | 2,675.12 | | 50.00 | 1,214.08 | 1,345.64* | 1099.75 | 55.00 | 50.00 | 994.75 |
| 29 | 124.44 | 254.03 | | | 237.86 | 108.27 | 525.44 | | | 525.44 |
| 31 | 21.54 | 6.30 | | 99.30 | 225.49 | 340.03 | 1298.58 | 100.00 | 93.00 | 1,105.58 |
| 33 | 188.03* | 308.05 | | | 132.22 | 363.86* | 128.81 | | | 128.81 |
| 46 | 146.90 | | | 21.00 | 85.45 | 253.35 | | | | |
| 50 | 1,287.18 | 257.44 | | 256.44 | 223.11 | 1,509.29 | 21.56 | | | 21.56 |
| 54 | 563.37 | 513.24 | | | 10.08 | 60.21 | 151.51 | | | 151.51 |
| 64 | 896.63 | 13.78 | 284.00 | | 112.51 | 711.36 | 434.51 | | 5.18 | 439.69 |
| 67 | 76.85 | 62.40 | | 45.00 | | 59.45 | | | | |
| 69 | 483.96 | | | 278.82 | 170.03 | 932.81 | 218.63 | | | 218.63 |
| 71 | 170.81 | 1.00 | | | 209.95 | 379.76 | 61.90 | | | 61.90 |
| 72 | 409.67 | | | | 158.57 | 568.24 | 207.22 | | | 207.22 |
| 82 | 668.56 | 3.46 | | 3.46 | | 668.56 | 130.24 | | | 130.24 |
| 85 | 8.93 | | | | | 8.93 | | | | |
| RH 1 | 541.48 | | | | | 541.48 | 1.77 | | | 1.77 |
| 11,126.81 | | | 318.75 | | 4,885.77 | | 6,261.39 | 183.00 | | 5,963.32 |
| | | 6,406.21 | | 798.73 | | 10,075.91 | | 155.00 | | 39.93 |
| Orders | | 10.44 | | | | | | | | |

Bond Fund

| Dist. | Co. Treas | War O/s | Adjust. | | Co. Supt |
|----------|-----------|---------|---------|--------|----------|
| | | | Dr. | Cr | |
| 1 | 51.83 | | | | 51.83 |
| 4 | 125.42 | | | 165.75 | 291.17 |
| 6 | 202.29 | | | | 202.29 |
| 28 | 1,755.94 | 998.05 | | | 757.89 |
| 46 | 99.13 | | 21.00 | | 78.13 |
| 2,234.61 | | | 21.00 | | 1,381.31 |
| | | 998.05 | | 165.75 | |

Notes: (*) Indicates overdrawn balances.
(Apportion) County apportionment entered by Co. Supt. but not yet certified so not entered by Co. Treasurer.
Adjustment columns contain corrections made in next period.

Statement Of Comparison

Budget And Expenditures

January 9, 1939 to January 6, 1940

| <u>Current Expense Fund:</u> | <u>Budget</u> | <u>Expended</u> |
|------------------------------|---------------|------------------|
| Auditor, Clerk & Recorder | 6,724.50 | 6,724.50 |
| Sheriff | 5,309.00 | 5,309.47 |
| Assessor | 5,188.00 | 5,188.00 |
| Treasurer | 5,723.72 | 5,723.72 |
| Prosecuting Attorney | 3,069.00 | 2,556.28 |
| Elections | 62.77 | 62.77 |
| Commissioners | 4,644.60 | 4,468.37 |
| Supt. of Schools | 3,159.00 | 3,027.15 |
| Health & Sanitation | 1,300.00 | 1,113.15 |
| District Court | 3,134.00 | 1,761.36 |
| Probate Court | 2,216.25 | 2,034.14 |
| Surveyor | 260.00 | 233.44 |
| Coroner | 149.50 | 135.60 |
| Courthouse & Grounds | 4,325.00 | 4,325.00 |
| Miscellaneous | 5,445.00 | 5,085.17 |
| | 51,726.34 | 47,749.32 |
| | | 116.44 Int. |
| | | <u>47,865.76</u> |
| Agriculture | 1,815.00 | 1,784.23 |
| | | 30.77 Int. |
| | | <u>1,791.15</u> |
| Road & Bridge | 22,775.00 | 22,452.67 |
| | | 383.23 Contri. |
| | | 5.11 Int. |
| | | <u>23,341.01</u> |
| Charity | 5,200.00 | 3,788.59 |
| | | 14.42 Int. |
| | | <u>3,803.01</u> |
| Noxious Weeds | 7,174.00 | 5,409.42 |
| | | 14.92 Int. |
| | | <u>5,424.34</u> |

Fire And Liability Insurance

As Of January 8, 1940.

| <u>No.</u> | <u>Company</u> | <u>Property</u> | <u>Expires</u> | <u>Amount</u> |
|------------|--|---------------------------|----------------|---------------|
| 6614 | Hartford Fire Insurance Co. | Courthouse | 10-21-'40 | 7,000.00 |
| 6608 | " " " " | " | 10-21-'40 | 4,500.00 |
| 6607 | " " " " | " | 10-21-'40 | 3,500.00 |
| 6615 | " " " " | " Fixtures | 10-14-'40 | 3,500.00 |
| 6609 | " " " " | " | 7-26-'40 | 3,500.00 |
| | Merchants Fire Ins. Co. | " | 3-1-'40 | 5,000.00 |
| 212135 | The Eureka Security Co. | " | 3-1-'43 | 5,000.00 |
| 681887 | Fireman's Friend Ins. Co. | County Jail | 10-25-'40 | 1,000.00 |
| 6642 | Hartford Fire Ins. Co. | Shell Service Sta. | 5-6-'42 | 3,500.00 |
| 6612 | " " " " | Courthouse | 8-21-'40 | 500.00 |
| 149460 | Agriculture Ins. Co. | Ashton Storage | | 2,500.00 |
| | | Contents | | 250.00 |
| | | | 3-17-'42 | 3,750.00 |
| 149458 | Agricultural Ins. Co. | St. Anthony Storage | 4-18-'42 | 1,500.00 |
| 291387 | Fireman's Fund Ins. Co. | Chas. Burrell, Ashton | 6-26-'41 | 2,500.00 |
| 149464 | Agricultural Ins. Co. | Ashton Dance Hall | 2-17-'41 | 1,000.00 |
| BB160108 | St. Paul Mercury Ind. Co. | Treas. Steel Safe B. & R. | 2-17-'42 | 9,000.00 |
| B0148861 | N. Y. Casualty Co. | Treas. Office Robbery | 5-3-'42 | 1,300.00 |
| BA173887H | N.Y. Casualty Co. | Steel Safe, Treas Off. | 4-19-'42 | 15,000.00 |
| | Fleet policy on all automobiles in the | Bodyly In. SM. | | |
| | Truck Insurance Exchange | Prop. Li. SM. | | |

Personal Official Bonds

As Of January 8, 1940

| <u>Officer</u> | <u>Office</u> | <u>Surety Company</u> | <u>Expires</u> | <u>Amount</u> |
|-------------------|-------------------|------------------------|----------------|---------------|
| J. Roy Orme | Commissioner | Standard Acc. Ins. Co. | 1-11-'43 | 5,000.00 |
| J. C. Cooch | Commissioner | U.S.Fid. & Guar. Co. | 1-13-'41 | 5,000.00 |
| G. S. Neilson | Commissioner | Standard Acc. Ins. Co. | 1-13-'41 | 5,000.00 |
| Earl J. Rumsey | Auditor & Rec. | Fidelity & Deposit Co. | 1-11-'43 | 5,000.00 |
| Earl J. Rumsey | Clerk Dist. Court | " " " | 1-11-'43 | 5,000.00 |
| Lass Eric Johnson | Treasurer | Nat'l Surety Corp. | 1-13-'41 | 40,000.00 |
| | Tax Collector | " " " | 1-13-'41 | 10,000.00 |
| | Pub. Adm. | " " " | 1-13-'41 | 2,000.00 |
| Willis Humphreys | Assessor | Standard Acc. Ins. Co. | 1-13-'41 | 10,000.00 |
| Edwin C. Hill | Sheriff | Am. Surety Co. | 1-13-'41 | 10,000.00 |
| O. K. Meservy | Pro. Judge | Standard Acc. Ins. Co. | 1-13-'41 | 5,000.00 |
| Herbert O. Skalet | Pros. Attorney | Am. Surety Co. | 1-13-'41 | 2,000.00 |
| E. Glen Cameron | Co. Supt. of Sch. | Standard Acc. Ins. Co. | 1-13-'41 | 2,000.00 |
| Wm. W. Hansen | Co. Coroner | Nat'l Surety Corp. | 1-13-'41 | 1,000.00 |
| F. deStwolinski | Co. Surveyor | Am. Surety Co. | 1-13-'41 | 2,000.00 |
| A. O. Ruthardt | Dep. Sheriff | Am. Surety Co. | 1-13-'41 | 5,000.00 |
| Myrtle L. Clark | Dep. Treasurer | Nat'l Surety Co. | 1-13-'41 | 5,000.00 |
| Kathryn Coffin | Dep. Auditor | Fidelity & Deposit Co. | 1-13-'41 | 2,000.00 |
| Evelyn Baker | Dep. Assessor | U.S.Fid. & Guar. Co. | 1-13-'41 | 2,000.00 |
| Alma F. Rowlin | Justice | Standard Acc. Ins. Co. | 1-13-'41 | 500.00 |

Depository SuretiesApril 3, 1940

American Nat'l Bank, Idaho Falls. Trust Receipts deposited from the Walker Bank and Trust Co. of Salt Lake City, Utah.

| Number | Securities Covered | Amount |
|--------|--|------------------|
| 5521 | U.S.A. Treas. Bonds $4\frac{1}{4}$ - $3\frac{1}{4}$ % '43-45 | 20,000.00 |
| 6959 | F.F.Mtge Bonds 3% 5-15-'49 | 2,500.00 |
| 5581 | Western Union Tele Co. 5% Gold Bonds | 2,000.00 |
| 5623 | U.S.A. Treas Bonds '43-45 | 600.00 |
| 5914 | F.F.Mtge Corp Bonds $3\frac{1}{4}$ % | 5,000.00 |
| | | <u>30,100.00</u> |

Yellowstone Banking Company. Safekeeping receipts of Utah State Nat'l Bank of Salt Lake City, Utah.

| | | |
|----|--|------------------|
| 98 | U.S. Treas Bonds 2 $7/8$ % 5M $2\frac{1}{2}$ % 10M | 15,000.00 |
| 99 | U.S. Treas Bonds 2 $3/4$ % 5M 3% 5M | 10,000.00 |
| | | <u>25,000.00</u> |

Commercial Nat'l Bank. St. Anthony, Idaho. Trust Receipts deposited of the Continental Nat'l Bank, of Salt Lake City, Utah.

| | | |
|------|--|-------------------|
| 460 | U.S.A. Treas Bonds $2\frac{1}{2}$ % '49-53 | 50,000.00 |
| 1137 | U.S.A. Treas Bonds $4\frac{1}{4}$ - $3\frac{1}{4}$ % '43-45 | 3,000.00 |
| 1929 | U.S.A. Treas Bonds 2 $3/4$ % '48-51 | 5,000.00 |
| 1141 | State of Idaho Capitol Bld. Bonds $4\frac{1}{4}$ % 4-1-'41 | 1,000.00 |
| 1793 | Bear Lake Co. Idaho. Road 7 B. Bonds $5\frac{1}{4}$ % 1-1-'42 | 2,000.00 |
| 215 | Co. of Bonneville, Idaho 5% Road Bonds 7-1-'43 | 4,000.00 |
| 549 | Co. of Fremont, Idaho. 6% Refunding Bonds 7-1-'48 | 3,000.00 |
| 1078 | Co. of Fremont, Idaho 6% Refunding Bonds 7-1-'40 | 3,500.00 |
| 1838 | Co. of Fremont, Idaho 6% Refunding Bonds 7-1-'41 | 500.00 |
| 649 | Jerome Co. Idaho Courthouse & Jail Bonds 3% 12-1-'44 | 2,000.00 |
| 660 | City of Caldwell, 4% Refunding Bonds 1-1-'41 | 1,000.00 |
| 1857 | City of Caldwell, $3\frac{1}{2}$ % Refunding Bonds 7-1-'42 | 1,000.00 |
| 227 | City of Gooding 3 $3/4$ % Refunding Waterworks Bonds 11-1-'40 | 3,000.00 |
| 637 | City of Rupert $3\frac{1}{2}$ % Municipal Building Bonds 4-1-'41 | 2,000.00 |
| 1680 | Ind. Sch. Dist. Boise, Idaho. 4 $3/4$ % 7-1-'40 | 2,000.00 |
| 448 | Joint Ind. Sch. Dist. #33 Jerome Co. 2 $3/4$ % 1-1-'45 | 1,500.00 |
| 447 | " " " " " " " " 1-1-'46 | 1,500.00 |
| 251 | U.S.A. Treas Notes 12-15-'40 $1\frac{1}{2}$ % | 5,000.00 |
| 310 | U.S.A. Treas Bonds 2 $3/4$ % 3-15-'51 | 5,000.00 |
| 311 | U.S.A. Treas Notes 3-15-'41 $1\frac{1}{2}$ % | 5,000.00 |
| 350 | U.S.A. Treas Bonds 2 $3/4$ % 6-15-'51 | 5,000.00 |
| 366 | U.S.A. Treas Notes 1 $3/8$ % 6-15-'41 | 5,000.00 |
| 428 | U.S.A. Treas Bonds $2\frac{1}{2}$ % 12-15-'49 | 5,000.00 |
| 212 | U.S.A. Treas Bonds $3\frac{1}{4}$ % 4-15-'43-'45 | 25,000.00 |
| 708 | U.S.A. Treas Bonds 2% 12-15-'47 | 38,000.00 |
| | | <u>179,000.00</u> |