

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 8, 1940

to

January 13, 1941

WARREN VICKREY

Certified Public Accountant
POCATELLO, IDAHO

March 22, 1941

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

Gentlemen:

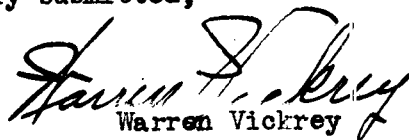
I have audited the books and records of the officers of Fremont County for the period from January 8, 1940 to January 11, 1941.

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

A delinquent register complying with section 4(b) of the Uniform Specifications is kept up to date by the County Auditor and is in agreement with the ledger balances of funds and taxing districts. Every year we correct the errors in this record, for the last six years of levy.

In our opinion the accompanying statements are correct and reflect the financial position of the County as at the end of the period examined, while operating statements show the financial transactions for the period covered, in summary form.

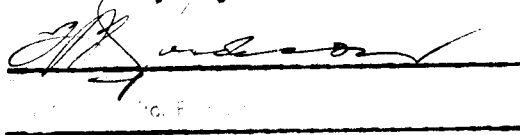
Respectfully submitted,



Warren Vickrey
Certified Public Accountant.

Subscribed and sworn before me

this 22nd, day of March 1941.



C. F.

AHO

Comments And Recommendations

While examining the bank accounts of the County Treasurer and Tax Collector it was noted that one of the accounts in the Yellowstone Banking Co. at Ashton was not carried in the name of the County Treasurer, and suggest that both accounts in this depository be consolidated and carried as County Treasurer.

The past year has again shown considerable improvement in the financial position of your county. In all general county funds surpluses have been increased and you have lived well within budget allowances. And while the surplus balances increasing show an improvement in your accrual position you have also improved in your cash position. Some of this improvement was due to a decrease in the Taxes Receivable Balances. In fact, at the present time, the Taxes Receivable Balances are as low as they have ever been in Fremont County. This is a condition that you will have to watch to some extent as this trend will not continue, and in the future it will not likely be possible to collect as great an amount from taxes during any one year as the charge made for that year.

The records of your county offices are showing some improvement and we feel that under the present system these records and reports can be kept up to standard practice.

Due to the fact that cash balances and surpluses have increased during the past year it will be possible in the present year to use more of the Motor Vehicle License moneys in the Road and Bridge Fund.

While working of this examination your officers and deputies have complied with all requests for information and assistance and I thank them for the courtesies they have extended.

Consolidated Balance Sheet

January 11, 1941

<u>ASSETS:</u>	<u>Totals</u>	<u>Current Accounts</u>	<u>Capital Accounts</u>	<u>Special & Trust</u>
Cash	278,879.09	121,858.62		157,020.47
Current Real Taxes	141,560.40	78,254.64		63,305.76
Del. Real Taxes	117,176.65	61,540.64		55,636.01
Current Personal	4,282.31	2,438.51		1,843.80
Del. Personal Taxes	741.46	179.18		562.28
County Property	<u>282,410.45</u>		<u>282,410.45</u>	
	<u>825,050.36</u>	<u>264,271.59</u>	<u>282,410.45</u>	<u>278,368.32</u>
 <u>LIABILITIES:</u>				
Accounts Payable	47,189.54	47,189.54		
Warrants Payable	1,052.16	568.24		483.92
Coupons Pay 1941	9,945.00	9,945.00		
Bonds Pay 1941	23,000.00	23,000.00		
Bonds Not Due	161,000.00		161,000.00	
Reserves:				
General School	38,735.98	38,735.98		
Bond Int & S.	35,201.35	35,201.35		
Special A/cs	257,817.65			257,817.65
Trust Accounts	20,066.75			20,066.75
Current Surplus	109,631.48	109,631.48		
Capital Surplus	<u>121,410.45</u>		<u>121,410.45</u>	
	<u>825,050.36</u>	<u>264,271.59</u>	<u>282,410.45</u>	<u>278,368.32</u>

Fund Balances And Current Liabilities Of Co. Treasurer And
Tax Collector Forwarded To March 18, 1941 With Cash Statement As Of
Same Time.

<u>Fund Balances & Cur. Liabilities</u>		<u>Cash Statement</u>	
Fund Balances Jan 13, 1941	278,879.09	Cash on hand	329.85
Plus: Co. Auditor's Cer- tificates Nos. 231-287	<u>48,235.18</u>	Current Checks	1,533.47
	327,114.27	Past due checks	2,789.55
Less:		Tax Notes	30,000.00
Co. Treas Reports		Tax Certificates	80.66
January & February	<u>161,110.18</u>	Warrants	12,793.63
	166,004.09	Receipts to be credited	134.24
Co. Aud. Cer. No. 288	5.14	Receipts issued to tax payers on claims	245.78
Tax Collections not yet turned over	919.63	Shorts on collections	52.70
Trust Receipt	11.50	Yellowstone Banking Co.	55,155.19
Tax Cer. not yet reported:		Am. Nat'l Bk. Idaho F.	15,000.00
Nos. 467-70	23.58	First Sec. Bk. Idaho. F.	3,128.59
Less:		Com. Nat'l Bk. St. Anthony, Treasurer	40,145.70
Over remit	<u>18.50</u>	Tax Collector	<u>5,552.73</u>
	5.08		45,698.43
		Shorts and Longs	3.35
	<u>166,945.44</u>		<u>166,945.44</u>

Operating Funds Balance Sheets

January 11, 1941

ASSETS:

<u>Funds:</u>	<u>Cash</u>	<u>Cur.Real</u>	<u>Del.Real</u>	<u>Per.1940</u>	<u>Del.Per</u>	<u>Totals</u>
State	36,020.67	18,392.56	10,486.59	532.28	47.01	65,479.11
Current Exp.	2,798.82	20,065.78	11,841.72	579.94	44.14	35,330.40
Road & Bridge	2,718.36	10,703.35	5,644.29	309.62	17.09	19,392.71
County Sch.	143.22	19,227.70	18,621.19	731.30	12.57	38,735.98
Road Bond	42,440.59					42,440.59
Refund Bond	8,031.83		427.49			8,459.32
Fundg Bond	17,246.44					17,246.44
War. Red.	4,784.12		6,766.29		28.30	11,578.71
Agriculture	226.12	1,005.68	473.38	29.10	2.06	1,736.34
Charity	4,811.99	3,340.31	6,182.69	96.61	13.92	14,445.52
Veterans	720.22	508.80	186.27	14.71	1.00	1,431.00
Insect Pest	1,632.05	1,670.15	182.41	48.33	5.19	3,538.13
Weeds	284.19	3,340.31	728.32	96.62	7.90	4,457.34
	<u>121,858.62</u>	<u>78,254.64</u>	<u>61,540.64</u>	<u>2,438.51</u>	<u>179.18</u>	<u>264,271.59</u>

LAIBILITIES:

	<u>Accounts*</u>					<u>Totals</u>
	<u>Warrants.</u>	<u>Bond s</u>	<u>Coupons</u>	<u>Reserve</u>	<u>Surplus</u>	
State	47,189.54*				18,289.57	65,479.11
Current Exp.	488.25				34,842.15	35,330.40
Road & Bridge	37.19				19,355.52	19,392.71
Co. School				38,735.98		38,735.98
Road Bond		15,000.00	7,590.00	19,850.59		42,440.59
Refund Bond		3,000.00	1,605.00	3,854.32		8,459.32
Funding Bond		5,000.00	750.00	11,496.44		17,246.44
Warrant Red.					11,578.71	11,578.71
Agriculture					1,736.34	1,736.34
Charity	35.00				14,410.52	14,445.52
Veterans					1,431.00	1,431.00
Insect Pest	7.80				3,530.33	3,538.13
Weeds					4,457.34	4,457.34
	<u>47,189.54*</u>		<u>9,945.00</u>		<u>109,631.48</u>	
	<u>568.24</u>	<u>23,000.00</u>		<u>73,937.33</u>		<u>264,271.59</u>

Analysis Of Surplus Accounts

January 8, 1940 to January 11, 1941.

<u>CREDITS:</u> <u>Funds:</u>	<u>Balances</u> <u>1-8-'40</u>	<u>Excess</u> <u>Revenue</u>	<u>Transfer</u>	<u>Add</u>	<u>Totals</u>
State	22,950.38				22,950.38
Current Expense	30,627.80	7,101.81		15.35	37,744.96
Road & Bridge	15,476.45	5,469.98			20,946.43
Road Bond	11,529.13	8,101.46	220.00		19,850.59
Refund Bond	8,442.46				8,442.46
Funding Bond	16,498.94		593.74		17,092.68
Warrant Red.	11,606.00	19.82			11,625.82
Agriculture	1,379.23	376.71			1,755.94
Charity	17,376.21				17,376.21
Insect Pest	1,333.29	2,235.95			3,569.24
Weed	2,039.48	2,212.62		269.15	4,521.25

<u>DEBITS:</u> <u>Funds:</u>	<u>Excess</u> <u>Expense</u>	<u>Transfers</u>	<u>Tax</u> <u>Cancel</u>	<u>Balances</u> <u>1-11-'41</u>	<u>Totals</u>
State	4,285.26		375.55	18,289.57	22,950.38
Current Exp.		2,354.94	547.87	34,842.15	37,744.96
Road & Bridge		1,393.98	196.93	19,355.52	20,946.43
Road Bond				19,850.59	19,850.59
Refund Bond	4,521.46		66.68	3,854.32	8,442.46
Funding Bond	5,596.24			11,496.44	17,092.68
Warrant Red.			47.11	11,578.71	11,625.82
Agriculture			19.60	1,736.34	1,755.94
Charity	2,863.48		102.21	14,410.52	17,376.21
Insect Pest			38.91	3,530.33	3,569.24
Weed			63.91	4,457.34	4,521.25

Statement Of Revenue And Expense

January 8, 1940 to January 11, 1941

<u>REVENUE:</u>	<u>State</u>	<u>Cur. Exp.</u>	<u>Co.School</u>	<u>Agri.</u>	<u>Charity</u>	<u>Vets.</u>	<u>Road & B.</u>
Levy of 1940	40,477.76	44,157.08	43,274.80	2,213.13	7,350.74	1,119.72	23,553.96
State Specials	1,405.59						
Penalty	85.93	334.95	56.40	3.66	25.39	1.83	25.42
Int. on Del.	108.75	812.75	467.87	34.91	405.15	8.40	376.82
Officers Fees	123.00	4,428.88					
Rent & Lease		545.49					
Inheritance Tax	806.65	89.63					
License	25.00	684.50					
Costs		30.06					
Sale Co. Prop.	386.25	1,411.46	1,398.21	69.08	426.46	34.82	533.05
Liquor App.		5,691.23					
Col. Fees		778.26					
Motor V. Lic.	2,751.83						1,337.44
Forest App.			875.07				2,625.21
State School			32,920.37				
Tuition			246.59				
	46,170.76	58,964.29	79,239.31	2,320.78	8,207.74	1,161.77	28,451.90
<u>DEDUCT:</u>							
Expense	50,456.02						
Warrants		51,812.08		1,939.07	11,064.54		22,947.07
Note Int.		50.40		5.00	6.68		34.85
<u>Excess Of:</u>							
Revenue		7,101.81	79,239.31	376.71		1,161.77	5,469.98
Expense	4,285.26				2,863.48		

<u>REVENUE:</u>	<u>Insect Pest</u>	<u>Weeds</u>	<u>War. Red.</u>	<u>Ref. Bond</u>	<u>Fund Bond</u>	<u>Road Bond</u>
Levy of 1940	3,675.36	7,350.74				
Penalty	9.35	12.58				
Int. on Del.	32.96	30.97	19.82	55.30	77.74	
Sale Co. Prop.	163.39	235.61				
Motor V. Lic.						19,644.42
Int. Earned				28.24	76.02	34.85
Motor Fuels						11,012.19
	3,881.06	7,629.90	19.82	83.54	153.76	30,691.46
<u>DEDUCT:</u>						
Expense				4,605.00	5,750.00	22,590.00
Warrants	1,631.00	5,389.21				
Note Int.	14.11	28.07				
<u>Excess Of:</u>						
Revenue	2,235.95	2,212.62	19.82			8,101.46
Expense				4,521.46	5,596.24	

Operation In State Account

January 8, 1940 to January 11, 1941

<u>S o u r c e</u>	<u>Cash Collections</u>	<u>Due State</u>	<u>Remitted To State</u>	<u>Balance 1-11-'41</u>
Balances Jan 8, 1940:				
1938 Charge		1,354.48	1,354.48	
1939 Charge		51,417.15	51,417.15	
Court Fees		83.00	83.00	
Inheritance Tax.		6.96	6.96	
St. & Co. License		50.00*	50.00*	
Motor V. License		35.34	35.34	
Motor Vehicle License	7,952.95			
Inh. on Del. Taxes	108.75			
Sale of Co. Prop.	386.25			
Court Fees	123.00	123.00	51.00	72.00
Inheritance Tax	806.65	806.65	722.16	84.49
St. & Co. License	25.00	25.00	14.50	10.50
Motor V. License	2,751.83	2,751.83	2,411.83	340.00
1940 Charge	37,979.09	45,574.54	66.99	45,507.55
1940 Specials	<u>1,413.25</u>	<u>1,175.00</u>		<u>1,175.00</u>
	51,546.77			
		<u>103,302.95</u>		
			<u>56,113.41</u>	<u>47,189.54</u>

Summary Of Accounts Payable

Total Accounts Payable	103,302.95
Less:	
Balance January 8, 1940	<u>52,846.93</u>
Total Charge for 1940	50,456.02

Cash Operations In Funds

January 8, 1940 to January 13, 1941

<u>F u n d</u>	<u>Balances</u> 1-8-'40	<u>Apportion-</u> <u>ed to</u>	<u>Transferred</u>		<u>Disburs-</u> <u>ed from</u>	<u>Balances</u> 1-13-'41
			<u>To</u>	<u>From</u>		
State	43,483.73	51,282.03	264.74		59,009.83	36,020.67
Current Expense	2,251.71	87,907.88	1,785.14	2,405.34	86,740.57	2,798.82
Road & Bridge	3,036.52	43,522.88	393.74	1,857.79	42,376.99	2,718.36
Agriculture	88.61	3,254.85	49.42	5.00	3,161.76	226.12
Charity	3,708.08	16,547.25	292.37	6.68	15,729.03	4,811.99
General School	None	83,168.64	994.22	84,019.64		143.22
Road Bond	37,574.13	28,583.67	2,107.79		25,825.00	42,440.59
Refund Bond	11,996.40	1,392.19	28.24		5,385.00	8,031.83
Funding Bond	21,698.94	671.48	76.02		5,200.00	17,246.44
Warrant Red.	4,560.44	223.68				4,784.12
Independent Schs.	65,750.46	55,163.67	60,395.74		118,692.23	62,617.64
Common Schools:						
General	36,888.78	28,780.68	20,527.87	100.00	55,762.46	30,334.87
Sinking	2,629.24	1,676.42			2,405.85	1,899.81
Tuition	6,666.50	5,459.21		173.96	2,306.85	9,644.90
Unap. Sales	17,540.52	5,013.52		4,234.73		18,319.31
Tax Certificates	880.54	1,735.88			1,809.64	806.78
Highway Dist.	28.14	33.74			28.14	33.74
Cities & Vil.	30,184.50	53,021.44	2,426.51	706.15	55,587.61	29,338.69
Sheriff's.	239.40					239.40
Institute	5.00					5.00
Cemeteries	3,530.25	4,799.75	8.60	72.11	5,518.07	2,748.42
Watermaster	80.08	112.26			49.84	142.50
Veterans Mem.	660.43	1,113.50	24.86		1,078.57	720.22
Insect Pest Con.	484.58	6,329.54	113.04	14.11	5,281.00	1,632.05
Noxious Weeds	100.09	11,233.06	168.32	28.07	11,189.21	284.19
Grazing	352.81	881.55			538.10	696.26
Co. Tuition	<u>2,500.00</u>	<u>4,651.74</u>	<u>3,966.96</u>		<u>10,925.55</u>	<u>193.15</u>
	296,919.88	496,560.51	93,623.58	93,623.58	514,601.30	278,879.09

Notes: Transfers between funds were scrutinized and found to be in agreement with our statutes.

Summary Of Receipts By Source

January 8, 1940 to January 11, 1941

<u>General Miscellaneous</u>		Current Collections, Real Roll:		
Liquor App.	11,382.46	Levy of 1939	100,560.64	
Taylor Grazing	881.55	Levy of 1940	<u>148,541.82</u>	249,102.46
Costs	20.60	Delinquent Collections, Real Roll:		
Inheritance Tax	896.28	Levy of 1931	9.56	
Forest App.	3,500.23	Levy of 1932	2,145.34	
Supplies Sold	13.50	Levy of 1933	2,871.11	
Refunds	7.85	Levy of 1934	2,852.23	
State School	<u>32,920.37</u>	Levy of 1935	1,435.93	
Tuition	241.59	Levy of 1936	10,683.53	
	49,864.48	Levy of 1937	8,244.15	
		Levy of 1938	7,717.60	
		Levy of 1939	24,880.05	
		Interest	<u>8,636.90</u>	69,476.40
		Personal Collections, Delinquent:		
		Levy of 1932	2.53	
		Levy of 1933	2.30	
		Levy of 1934	2.60	
		Levy of 1935	60.53	
		Levy of 1938	117.50	
		Levy of 1939	<u>261.46</u>	446.92
		Personal Collections, Current:		
		Levy of 1939	5,120.67	
		Levy of 1940	<u>12,367.08</u>	17,487.75
		Fees Of Officers:		
		Auditor, Clerk & Recorder	3,183.05	
		Sheriff	471.36	
		Probate Judge	<u>997.47</u>	4,651.88
		Motor Vehicle License	21,659.75	
		Motor Fuels Tax	<u>11,012.19</u>	32,671.94
		Sale of County Property		6,840.84
		Tax Certificates		1,735.88
		State & County License		775.00
		Rent		545.49
		General Miscellaneous		49,864.48
		School Miscellaneous		2,961.47
		Tax Notes		<u>60,000.00</u>
				496,560.51

Fees Of County Officers

<u>Quarter</u>	<u>Totals</u>	<u>Auditor, Clerk & Recorder:</u>			
		<u>Auditor</u>	<u>Recorder</u>	<u>C l e r k</u>	
				<u>State</u>	<u>County</u>
First	636.15		563.15	21.00	52.00
Second	981.90	209.00	657.90	30.00	85.00
Third	872.00		567.00	36.00	269.00
Fourth	693.00		557.00	36.00	100.00
	<u>3,183.05</u>	<u>209.00</u>	<u>2,345.05</u>	<u>123.00</u>	<u>506.00</u>

Sheriff:

<u>Quarter</u>	<u>Total</u>
First	279.79
Second	53.17
Third	91.20
Fourth	47.20
	<u>471.36</u>

Probate Judge:

<u>Quarter</u>	<u>Totals</u>	<u>Civil</u>	<u>Criminal</u>	<u>Probate</u>	<u>Marriages</u>	<u>Fines</u>
First	192.50	22.00	22.50	56.50		91.50
Second	209.52	17.00	33.77	66.00	35.00	57.75
Third	465.45	15.00	42.45	82.50	5.00	320.50
Fourth	130.00	25.00	21.00	45.00	10.00	29.00
	<u>997.47</u>	<u>79.00</u>	<u>119.72</u>	<u>250.00</u>	<u>50.00</u>	<u>498.75</u>

Notes: Above schedules are in agreement with the totals shown on the Receipts By Source.

The records of the Fee Collecting Offices were audited in detail. Reception Registers and Day Books were compared with the cash or fee books and all addition was proved. Fee amounts were tested and all licenses accounted for.

Cash Disbursement By Funds

January 8, 1940 to January 13, 1941

<u>Fund</u>	<u>Expended By.</u>	<u>Amount</u>	<u>Totals</u>
Current Expense	Warrants	55,351.49	
	Wit. & Juror Cer.	1,389.08	
	Tax Notes	30,000.00	86,740.57
Road & Bridge	Warrants	23,376.99	
	Tax Notes	19,000.00	42,376.99
Charity	Warrants	11,729.03	
	Tax Notes	4,000.00	15,729.03
Agriculture	Warrants	2,161.76	
	Tax Notes	1,000.00	3,161.76
Insect Pest Control	Warrants	1,631.00	
	Tax Notes	3,650.00	5,281.00
Noxious Weeds	Warrants	5,389.21	
	Tax Notes	5,800.00	11,189.21
Common Schools: General Fund	Warrants	55,556.83	
	Int. on Warrants	205.63	55,762.46
Tuition	Warrants		10,925.55
Sinking	Warrants	2,325.84	
	Bond Principal	75.00	
	Bond Interest	5.01	2,405.85
Interest & Sinking: Road Bond	Bonds Redeemed	14,000.00	
	Coupons Paid	11,825.00	25,825.00
Funding Bond	Bonds Redeemed	4,000.00	
	Coupons Paid	1,200.00	5,200.00
Refunding Bond	Bonds Redeemed	3,000.00	
	Coupons Paid	2,385.00	5,385.00
Independent Schools Highway	Co. Aud. Warrants	118,692.23	
	" "	28.14	
Watermaster	" "	49.84	
Cities & Villages	" "	55,587.61	
Veterans Mem.	" "	1,078.57	
State of Idaho	" "	59,009.83	
Cemeteries	" "	5,518.07	
Co. Tuition	" "	2,306.85	242,271.14
Range Improvement	Taylor Grazing Warrants		538.10
Tax Certificates	Tax Certificates		1,809.64
			514,601.30

Summary Of Expended By

County Warrants	410,718.33	County Bonds	21,000.00
Interest on War.	205.63	Co. Bond Interest	15,410.00
Wit. & Juror Cer.	1,389.08	Common Sch. Bonds	75.00
Other Warrants	538.10	Common Sch. Bond Int.	5.01
Tax Certificates	1,809.64	Tax Anti. Notes	63,450.00
Fees Adjusted	.51		
			514,601.30

Operations In Warrants

January 8, 1940 to January 11, 1941

<u>Funds</u>	<u>Outstanding 1-8-'40.</u>	<u>Issued</u>	<u>Adjustments</u>		<u>Redeemed</u>	<u>Outstanding 1-11-'41</u>
			<u>Dr.</u>	<u>Cr.</u>		
Current Expense:						
Warrants	5,386.27	50,459.40		5.93	55,351.49	488.25
Wit. & Juror Cer.	36.80	1,352.68		.50	1,389.08	
Road & Bridge	883.89	22,532.02	.02	1.75	23,376.99	87.19
Common Schools	11,599.08	60,165.36		270.60	71,115.07	378.77
Charity	699.49	11,064.54			11,729.03	35.00
Agriculture	222.33	1,939.07	.36		2,161.76	
Insect Pest	7.80	1,631.00			1,631.00	7.80
Weeds		5,389.21			5,389.21	
Co. Auditor's Warrants:						
State	2,896.42	56,113.41			59,009.83	
Highway No. 1		28.14			28.14	
Cities & Villages	30,186.40	25,505.86			55,587.10	105.15
Cemeteries	3,530.14	1,987.93			5,518.07	
Ind. Schools	65,750.46	52,941.77			118,692.23	
Veterans Mem.	660.43	418.14			1,078.57	
Watermaster		49.84			49.84	
	121,859.61		.38		412,107.41	
		291,578.36		278.78		1,052.16

Warrants Outstanding, January 11, 1941

<u>Current Expense</u>		<u>Road & Bridge</u>		<u>Charity</u>		<u>Common Schools</u>	
<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
240	1.80	446	28.75	469	5.00	108	2.69
146	2.50	93	1.00	241	5.00	485	17.33
70	2.50	294	2.50	248	25.00	590	39.76
1074	3.00	423	.75			650	103.70
1303	44.46	471	3.19		35.00	660	109.80
1308-11	82.27	473	1.00			767	30.00
1313	1.79			<u>Co. Auditor's</u>		775	9.14
1317	63.04		37.19			776	11.20
1322	71.88			<u>Number</u>	<u>Amount</u>	841	30.00
1331	7.50	<u>Insect</u>	<u>Pest</u>			852	7.43
1337	15.75			605		853	1.75
1339-40	49.50	<u>Number</u>	<u>Amount</u>	Marysville	105.15	859	15.97
1343	4.60						
1358	137.66	9	7.80				378.77
	488.25						

Operations In Tax Notes

January 8, 1940 to January 13, 1941

<u>F u n d</u>	<u>Outstanding 1-8-'40</u>	<u>Issued</u>	<u>Paid</u>	<u>Outstanding 1-13-'41</u>
Current Expense		30,000.00	30,000.00	None
Agriculture		1,000.00	1,000.00	None
Charity		4,000.00	4,000.00	None
Weed Erad.	1,800.00	4,000.00	5,800.00	None
Insect Pest Con.	1,650.00	2,000.00	3,650.00	None
Road		19,000.00	19,000.00	None
	<u>3,450.00</u>	<u>60,000.00</u>	<u>63,450.00</u>	<u>None</u>

Operations In Tax Certificates

January 8, 1940 to January 11, 1941.

Outstanding January 11, 1941:

Operations:

<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
9	5.00	415	22.11
63	16.00	420	5.00
176	3.60	422	20.00
211	9.14	426	7.50
216	2.73	427	3.36
245	5.00	429	23.46
254	15.40	431	5.00
346	3.45	434	13.79
353	4.00	436	45.72
365	5.98	440	5.00
367	4.00	442	.85
378	9.70	443	30.00
380	2.04	445	2.56
384	14.09	446	.43
389	50.66	447	9.00
391	10.00	Applied since	
395	5.00	1-11-'41	411.21
401	2.00		
410	15.50		788.28

Outstanding 1-8-'40	880.54
Issued	<u>1,735.88</u>
	2,616.42
<u>Less:</u>	
Redeemed	<u>1,809.64</u>
	806.78
Balance 1-13-'41	806.78
<u>Reconciliation:</u>	
<u>Less:</u>	
Certificates re- mitted twice.	
Nos. 268,297	<u>18.50</u>
	788.28
Outstanding 1-11-'41	788.28

Operations In Bonded Indebtedness

January 8, 1940 to January 13, 1941.

<u>Date</u>	<u>Issue</u>	<u>Rate</u>	<u>Outstanding 1-8-'40</u>	<u>Paid</u>	<u>Outstanding 1-13-'41</u>
7-1-'33	Road Refunding	5½	155,000.00	14,000.00	141,000.00
7-1-'33	Refunding-Refunding	6	31,000.00	3,000.00	28,000.00
7-1-'33	Funding	6	19,000.00	4,000.00	15,000.00
			205,000.00	21,000.00	184,000.00

Operations In Bond Coupons

January 8, 1940 to January 13, 1941.

<u>Date</u>	<u>Issue</u>	<u>Rate</u>	<u>Outstanding 1-8-'40</u>	<u>Accrued</u>	<u>Paid</u>	<u>Outstanding 1-13-'41</u>
7-1-'33	Road Refunding	5½	3,905.00	8,167.50	11,825.00	247.50
7-1-'33	Refunding-Refunding	6	630.00	1,770.00	2,335.00	15.00
7-1-'33	Funding	6	180.00	1,020.00	1,200.00	
			4,715.00	10,957.50	15,410.00	262.50

Coupons Outstanding, January 13, 1941

Road-Refunding:

Coupons No. 15 Due 1-1-'41
For Bonds Nos. 157,8,9,160,1,2,3,4,
Coupons No. 11
For Bond No. 59,

9 At 27.50 247.50

Refunding-Refunding:

Coupon No. 15 Due 1-1-'41
For Bond No. 66

15.00

Bonds Outstanding

January 13, 1941

<u>Date</u>	<u>Issue</u>	<u>Numbers</u>	<u>Due</u>	<u>Amount</u>
7-1-'33	Road Refunding	75-89	7-1-'41	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>141,000.00</u>
7-1-'33	Refunding-Refunding	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>28,000.00</u>
7-1-'33	Funding	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>15,000.00</u>

Operations In Real Taxes Receivable
January 8, 1940 to January 11, 1941.

<u>Current Rolls:</u>						
<u>Year</u>	<u>Balances</u> <u>1-8-'40</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collections</u> <u>remitted.</u>	<u>Delinquents</u>	<u>Balance</u> <u>1-11-'41</u>
1939	128,936.57			100,560.64	28,375.93	
1940		290,645.06	542.84	148,541.82		141,560.40

<u>Second Delinquents 1939</u>	
Original Charge	28,375.93
Penalty	<u>567.52</u>
Delinquent Charge	28,943.45

<u>Delinquent Rolls:</u>					
<u>Year</u>	<u>Balances</u> <u>1-8-'40</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collections</u> <u>Remitted</u>	<u>Balances</u> <u>1-11-'41</u>
1928	5,968.10		5,968.10		
1929	3,866.40		583.65		3,282.75
1930	4,145.68				4,145.68
1931	3,002.70			9.56	2,993.14
1932	6,171.77		12.71	2,145.34	4,013.72
1933	10,036.01		31.46	2,871.11	7,133.44
1934	12,912.94		36.73	2,852.23	10,023.98
1935	11,505.65		20.91	1,435.93	10,048.81
1936	20,488.88		35.31	10,683.53	9,770.04
1937	31,896.18		121.73	8,244.15	23,530.30
1938	22,154.31		53.40	7,717.60	14,383.31
1939	<u>24,010.99</u>	<u>28,943.45</u>	<u>222.91</u>	<u>24,880.05</u>	<u>27,851.48</u>
	<u>156,159.61</u>	<u>28,943.45</u>	<u>7,086.91</u>	<u>60,839.50</u>	<u>117,176.65</u>

Notes: Amounts in delinquent schedule contain penalty.

Operations In Personal Taxes

January 8, 1940 to January 11, 1941

Current Rolls:

<u>Year</u>	<u>Balances 1-8-'40</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collections Remitted</u>	<u>Delin.</u>	<u>Balances 1-11-'41</u>
1939	5,817.16		101.98	5,120.67	594.51	
1940		17,576.64	927.25	12,367.08		4,282.51

Delinquent Rolls:

<u>Year</u>	<u>Balances 1-8-'40</u>	<u>Charge</u>	<u>Collections Remitted</u>	<u>Balances 1-11-'41</u>
1937	150.44			150.44
1938	364.87	1.13 947	117.50	248.50
1939		594.51	261.46	342.52
	<u>515.31</u>	<u>605.11</u>	<u>378.96</u>	<u>741.46</u>

Notes: Amounts in delinquent schedule do not contain penalty.

Reconciliation Of Cash Balances For Common School Districts
Of County Treasurer To Unincumbered Balances Of County Superintendent Of Schools July 8, 1940

<u>General Fund:</u>				<u>Tuition Fund:</u>			
<u>Dist.</u>	<u>Co. Treas.</u>	<u>Warrants O/s.</u>	<u>Adj.</u>	<u>Co. Supt.</u>	<u>Co. Treas.</u>	<u>Adj.</u>	<u>Co. Supt.</u>
1	496.65			496.65	157.14		157.14
2	838.89	69.75		769.14	151.08		151.08
3	1,452.83			1,452.83	110.51		110.51
4	228.35			228.35			
6	1,116.32			1,116.32	115.20		115.20
9	474.17			474.17	164.51		164.51
13	1,786.53			1,786.53			
14	(173.79)			(173.79)	448.54		448.54
16	1,735.79			1,735.79			
17	667.22			667.22	418.57		418.57
18	473.60	201.53		272.07	141.55		141.55
20	1,137.53			1,137.53			
28	870.66	52.69		817.97	905.95		905.95
29	1,526.17	5.00	.05	1,521.22	608.68		608.68
31	1,173.34	10.50		1,162.84	898.19	.05	898.24
33	434.63			434.63	183.78		183.78
46	454.89			454.89			
50	1,635.70			1,635.70	(50.28)		(50.28)
54	1,287.32			1,287.32	393.63		393.63
64	1,268.73	9.19	5.39	1,259.54	476.37		476.37
67	175.05		5.00	180.05			
69	628.54	3.75		624.79	236.82		236.82
71	573.44			573.44	123.57		123.57
72	1,139.69			1,139.69	221.33		221.33
82	258.32			258.32	(4.10)		(4.10)
85	67.51			67.51			
R.H.#1	1,120.44		(231.55)	888.89			
	22,848.52	352.41	(226.50)	22,269.61	5,701.04	.05	5,701.09

<u>Bond Fund:</u>			
<u>Dist</u>	<u>Co. Treas.</u>	<u>Adj.</u>	<u>Co. Supt.</u>
1	31.41		31.41
4	45.92	79.50	125.42
6	214.82		214.82
28	992.41		992.41
46	54.91		54.91
	1,339.47	79.50	1,418.97

Personal Official Bonds

January 11, 1941

<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. O. Gooch	Commissioner	U.S.Fid. & Guar. Co.	1-13-'41	5,000.00
G. O. 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 of Court	" " "	1-11-'43	5,000.00
Lars Eric Johnson	Treasurer	Nat'l Surety Corp.	1-13-'41	40,000.00
	Tax Collector	" " "	1-13-'41	10,000.00
	Pub. Administrator	" " "	1-13-'41	2,000.00
Willis Humphrey	Assessor	Standard Accident Ins.	1-13-'41	10,000.00
Edwin C. Hill	Sheriff	Am. Surety Co.	1-13-'41	10,000.00
O. K. Meservy	Probate 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. M. Hansen	Coroner	Nat'l Surety Corp.	1-13-'41	1,000.00
F. deStwolinski	Surveyer	Am. Surety Co.	1-13-'41	2,000.00
A. O. Ruthardt	Dep. Sheriff	Am. Surety Co.	1-13-'41	5,000.00
Myrtle M. Clark	Dep. Treasurer	Nat'l Surety Co.	1-13-'41	5,000.00
Katheryn Coffin	Dep. Auditor	Fidelity & Deposit	1-13-'41	2,000.00
Evelyn Baker	Dep. Assessor	U.S.Fid. & Guar. Co.	1-13-'41	2,000.00

Insurance In Force

January 11, 1941

<u>Number</u>	<u>Company</u>	<u>Property</u>	<u>Expires</u>	<u>Amount</u>
212141	Eureka Security Co.	Courthouse	10-14-'43	3,500.00
212142	" " "	"	10-21-'43	500.00
212135	" " "	"	3-1-'43	5,000.00
2234	Merchants Fire Ins. Co.	"	3-1-'43	5,000.00
1502	Continental Insurance Co.	"	7-26-'43	3,500.00
1503	" " "	"	7-21-'43	3,500.00
892433	Dubuque Fire & Marine Ins. Co.	"	11-12-'43	7,000.00
2301	Concordia Fire Ins. Co.	"	7-21-'43	4,500.00
2322	" " " "	Jail & Garage	10-25-'43	1,000.00
149458	Agriculture Ins. Co.	Warehouse & Contents	4-18-'42	1,500.00
149460	" " "	Storage Shed	3-17-'42	2,750.00
357811	Fireman's Fund Ins. Co.	Co. Prop. A Glover	10-25-'45	2,500.00
6642	Hartford Fire Ins. Co.	Shell Service	5-6-'42	3,500.00
Bol48861H	New York Casualty Co.	Treas. Office Robbery	5-3-'42	1,300.00
Bal73887H	" " " "	Steel Safe, Treas. Off.	4-19-'42	4,500.00
BB160108	St. Paul Mercury Ind. Co.	" " " "	2-17-'42	9,000.00
CUI216562	Franklin Fire Ins. Co.		3-1-'42	
	Fleet policy for county cars.			
	Bodily Injury	15,000.00		
	Prop Damage	5,000.00		

Depository Sureties

February 27, 1941

Trust Receipts of the Utah State Nat'l Bank, deposited by the Yellowstone Banking Co. of Ashton, Idaho.

9-11-'40	U. S. Treas. Bonds 2% 1948-50	5,000.00
9-11-'40	U. S. Treas. Bonds 2 3/4% 1948-50	5,000.00
4-16-'40	U.S.Treas. Bonds	25,000.00
12-28-'40	U. S. Treas. Bonds 2 3/4% 12-16-'65	5,000.00
9-12-'40	American T. & T. Co. 3 1/4% 10-1-'61	5,000.00
9-12-'40	Boise Junior College Bonds	5,000.00
		<u>50,000.00</u>

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

212	U.S.A.Treas. Bonds 3 1/2% 1943-45	25,000.00
460	U.S.A. Treas. Bonds 2 1/2% 1949-53	50,000.00
1933	U.S.A. Treas Bonds 2% 1947	20,000.00
708	U. S. A. Treas. Bonds 2% 1947	38,000.00
1793	Bear Lake Co. Road & Bridge 5 1/2% 1942	2,000.00
1857	City of Caldwell 3 1/2% 1942	1,000.00
1949	City of Rupert 3 1/2% 1942	1,000.00
A1085	Ind. Sch. No. 1 Bonneville Co. 2 3/4%	3,000.00
649	Jerome Co. Court House & Jail 3% 12-1-'44	2,000.00
549	Fremont County Refunding 6% 7-1-'48	3,000.00
1937	Rural High No. 1 Twin Falls County 2 1/2% 1944	1,000.00
448	Joint Ind. No. 33 Jerome & Lincoln Cos. 2 3/4% 1945	1,500.00
447	" " " " " " 1946	1,500.00
215	Bonneville County Road Bonds 5% 7-1-'43	4,000.00
756	Jerome County Courthouse & Jail 3% 1944	3,000.00
1932	City of Caldwell, 3% 12-1-'49	1,000.00
719	City of Payette, Payette Co. 4 3/4% 1943	2,500.00
737	City of Weiser, 3 1/2% 1-1-'43	1,000.00
738	" " " " 1-1-'47	1,000.00
933	Boise Junior College Bonds 2 1/2% 7-1-'45	1,000.00
934	" " " " " 7-1-'49	1,000.00
894	Ind. Sch. No. 28 Canyon County, 2 1/2% 7-1-'49	1,000.00
895	" " " " " 7-1-'50	2,000.00
694	Ind. School No. 5, Jefferson County, 3 1/2% 7-1-'43	1,000.00
695	" " " " " 7-1-'45	1,000.00
696	" " " " " 7-1-'47	1,000.00
854	Ind. School No. 3, Twin Falls County. 2 1/2% 7-1-'42	1,000.00
855	" " " " " 7-1-'45	1,000.00
856	" " " " " 7-1-'47	1,000.00
		<u>172,500.00</u>

Statement Of Comparison, Budget And ExpendituresJanuary 8, 1940 to January 13, 1941

	<u>Budget</u>	<u>Expended</u>
Current Expense Fund:		
Clerk, Auditor and Recorder	6,456.00	6,455.58
Sheriff	6,925.00	5,906.07
Assessor	4,920.00	4,908.71
Treasurer & Tax Collector	5,455.00	5,326.37
Prosecuting Attorney	3,050.00	2,564.79
Elections	5,600.00	5,600.00
Commissioners	4,550.00	4,326.63
Supt. of Schools	2,945.00	2,707.08
Health & Sanitation	1,300.00	1,107.10
District Court	2,159.00	1,691.41
Probate Judge	2,025.00	1,880.24
Surveyer	250.00	227.31
Coroner	140.00	124.45
Court House & Grounds	4,585.00	4,585.00
General Miscellaneous	5,145.00	4,401.34
	<u>55,505.00</u>	<u>51,812.08</u>
Noxious Weed Fund	7,174.00	5,389.21
Agriculture	1,940.00	1,939.07
Road & Bridge:		
Warrants		22,532.02
Contributions to Cities & Vil.		<u>415.05</u>
	22,950.00	22,947.07
Charity	14,340.00	11,064.54
Insect Pest Fund	3,000.00	1,631.00