

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 13, 1941

to

January 12, 1942

WARREN VICKREY

Certified Public Accountant

POCATELLO, IDAHO

February 16, 1942

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

Gentlemen:

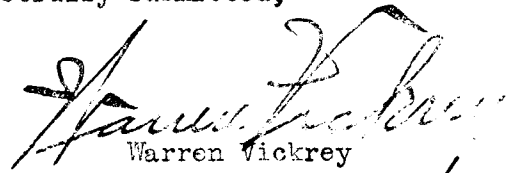
I have audited the books and records of the officers of Fremont County for the period From January 13, 1941 to January 12, 1942.

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.

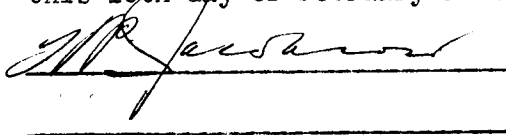
A delinquent register complying with section 4(b) of the Uniform Specifications is kept by the County Auditor and is in agreement with the ledger balances of the funds and taxing districts. In connection with this examination we have corrected this record for the last six years of levy.

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 the supporting 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 16th day of February 1942.



Comments And Recommendations

During our work on this audit the Ledger Accounts of Taxes Receivable have been placed in agreement with the receipts and collections since closing as shown in the following verifications. These balances are also substantiated by the Delinquent Register kept by the County Auditor.

The records of the Fee Collecting Offices were audited in detail and the necessary corrections taken up with the officer keeping the records affected. Quarterly reports have been made promptly and remittances have accompanied these reports. These records were found in very good condition and were practically free from error.

From the statement of revenue and expense you will note that all operating funds show an excess of revenue over expense. This is as it should be especially in times such as these, when collections are in excess of charges. This is a movement in the right direction and we feel you should continue to plan your expenditures so that you will be within your budgets at all times. And when compiling budgets for the year, they should be well within a conservative estimate of revenue. In this time of comparatively easy money we feel reserves should be strengthened and the best possible financial position should be maintained.

There has been a marked improvement in the records of the office of County Treasurer. At present their record of daily cash receipts and disbursements is very well kept and is substantiated practically every day. Also the Common School District record which was adjusted last August to agree with the control Fund has been accurately posted and is in agreement with the Control Fund and within reconciliation of the County Superintendents Unincumbered Balances for these Common School Districts.

Due to the improvement of your general financial condition we do not feel it will be necessary for the County to resort to the use of Tax Anticipation Notes during the present year, especially if tax collections will continue in their present trend.

In General: It appears that the County Funds and Budgets have been watched very closely during the past year, which is evidenced by the fact that expenditures are well within allowances and that revenues are well in excess of expenditures. We feel your Board have been very conservative in their management, and that they have taken advantage of general conditions to improve the financial position of the County.

Consolidated Balance Sheet

January 12, 1942

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital Accounts</u>	<u>Special & Trust</u>
Cash	307,386.40	152,690.12		154,696.28
Real Taxes Cur.	124,764.92	65,861.28		58,903.64
Real Taxes Del.	100,336.37	51,008.26		49,323.11
Per. Taxes Cur.	4,152.30	2,778.06		1,374.24
Per. Taxes Del.	759.95	454.41		305.54
County Property	<u>237,838.19</u>	<u> </u>	<u>237,838.19</u>	<u> </u>
	775,238.13	272,792.13	237,838.19	264,607.81
 <u>LIABILITIES:</u>				
Accounts Pay.	7,176.27	7,176.27		
Warrants Pay.	147,177.09	43,719.79		103,457.30
Coupons Due '42	9,330.00	9,330.00		
Bonds Due '42	24,000.00	24,000.00		
Bonds Not Due.	137,000.00		137,000.00	
Reserves:				
General School	29,854.75	29,854.75		
Bond Int. & S.	32,665.46	32,665.46		
Special Accounts	147,912.29			147,912.29
Trust Accounts	13,238.22			13,233.22
Current Surplus	126,045.86	126,045.86		
Capital Surplus	<u>100,838.19</u>	<u> </u>	<u>100,838.19</u>	<u> </u>
	775,238.13	272,792.13	237,838.19	264,607.81

Fund Balances And Current Liabilities Of Co. Treasurer And
Tax Collector Forwarded To February 14, 1942 With Cash Statement As
Of Same Time.

<u>Fund Balances & Current Liabilities</u>		<u>Cash Statement</u>	
Fund Balances 1-12-'42	307,386.40	Cash Count:	
Plus:		Currency	165.00
Co. Aud. Cer. Nos. 693-718	<u>14,746.20</u>	Silver	51.06
	322,132.60	Checks	5,650.97
Less:		Warrants	<u>2,837.60</u>
Co. Treas. January report	<u>160,002.72</u>		8,704.63
	162,129.88	Commercial Nat'l Bank.	
Tax Receipts not yet reported	2,827.17	Treasurer	14,865.17
Tax Certificate not yet rep.	10.00	Tax-Collector	37,820.09
		Cash Items	11.54
		Am. Nat'l Bank, Idaho Falls	15,000.00
		First Security Bank,	
		Idaho Falls,	3,128.59
		Yellowstone Banking Co.	
		Ashton, Idaho.	35,155.19
		Tax-payers Claims	245.78
		Difference in Fund Bal.	19.99
		L. & S. Account	<u>16.07</u>
	<u>164,967.05</u>		164,967.05

Operating Funds Balance Sheets

January 12, 1942

<u>ASSETS:</u>	<u>Cash</u>	<u>Current Real</u>	<u>Delinquent Real</u>	<u>Cur. Personal</u>	<u>Del. Per.</u>	<u>Totals</u>
<u>Funds:</u>						
State	37,244.93	16,486.07	8,740.45	612.85	92.30	63,176.60
Cur. Exp.	18,150.28	15,139.34	10,021.66	561.12	87.54	43,959.94
Road & B.	8,200.91	9,590.03	5,333.48	355.44	44.32	23,524.18
County Sch.	103.98	14,747.26	13,970.93	897.16	135.42	29,854.75
Road Bond	49,155.58					49,155.58
Refund Bond	5,060.69					5,060.69
Funding Bond	11,779.19					11,779.19
War. Red.	4,874.46		6,675.80		44.30	11,594.56
Agriculture	775.00	900.14	413.18	33.35	5.34	2,127.01
Charity	9,703.10	4,495.82	4,632.15	166.63	24.32	19,022.02
Insect Pest	2,324.25	1,498.60	166.32	55.55	7.43	4,052.15
Noxious Weed	5,317.75	2,398.72	911.62	95.96	13.44	9,485.46
Weed A/c		605.30	142.67			9,485.46
	152,690.12		51,008.26		454.41	
		65,861.28		2,778.06		272,792.13

<u>LIABILITIES:</u>	<u>Accounts Warrants</u>	<u>Bonds</u>	<u>Coupons</u>	<u>Reserves</u>	<u>Surplus</u>	<u>Totals</u>
<u>Funds:</u>						
State	37,244.93					
	7,176.27@				18,755.40	63,176.60
Cur. Exp.	2,943.10				41,016.84	43,959.94
Road & B.	704.96				22,819.22	23,524.18
Co. School				29,854.75		29,854.75
Road Bond		16,000.00	7,425.00	25,730.58		49,155.58
Refund Bond		3,000.00	1,425.00	635.69		5,060.69
Funding Bond		5,000.00	480.00	6,299.19		11,779.19
War. Red.					11,594.56	11,594.56
Agriculture	79.58				2,047.43	2,127.01
Charity	1,430.33				17,591.69	19,022.02
Insect Pest	53.55				3,998.60	4,052.15
Noxious Weed	1,263.34				8,222.12	9,485.46
	43,719.79		9,330.00		126,045.86	
		24,000.00		62,520.21		272,792.13
	7,176.27@					

Analysis Of Surplus Accounts

January 13, 1941 to January 12, 1942

<u>CREDITS:</u>	<u>Balances</u> <u>1-13-'41</u>	<u>Excess</u> <u>Revenue</u>	<u>Trans-</u> <u>fers</u>	<u>Add.</u>	<u>Tax</u> <u>Adj.</u>	<u>Totals</u>
<u>Funds:</u>						
State	18,289.57	501.52			20.21	18,811.30
Cur. Exp.	34,842.15	6,286.69		5.50		41,134.34
Road & B.	19,355.52	3,543.40		1.00		22,899.92
Road Bond	19,850.59	5,879.99				25,730.58
Refund Bond	3,854.32					3,854.32
Funding Bond	11,496.44					11,496.44
War. Red.	11,578.71	15.85				11,594.56
Agri.	1,736.34	314.06				2,050.40
Charity	14,410.52	3,189.19			3.51	17,603.22
Insect Pest	3,530.33	478.84				4,009.17
Noxious Weed	4,457.34	2,880.69	907.36		35.68	8,281.07

<u>DEBITS:</u>	<u>Tax</u> <u>Cancel</u>	<u>Tax</u> <u>Adjust</u>	<u>Excess</u> <u>Expense</u>	<u>Balances</u> <u>1-12-'42</u>	<u>Totals</u>
<u>Funds:</u>					
State	55.90			18,755.40	18,811.30
Cur. Exp.	84.48	33.02		41,016.84	41,134.34
Road & B.	42.52	38.18		22,819.22	22,899.92
Road Bond				25,730.58	25,730.58
Refund Bond			3,218.63	635.69	3,854.32
Funding Bond			5,197.25	6,299.19	11,496.44
War. Red.				11,594.56	11,594.56
Agriculture	2.10	.87		2,047.43	2,050.40
Charity	11.53			17,591.69	17,603.22
Insect Pest	5.11	5.46		3,998.60	4,009.17
Noxious Weed	58.95			8,222.12	8,281.07

Statement Of Revenue And Expense

January 13, 1941 to January 12, 1942

<u>Revenue</u>	<u>State</u>	<u>Cur. Exp.</u>	<u>Co. School</u>	<u>Agri.</u>	<u>Charity</u>	<u>Road & B.</u>
Levy of 1941	42,204.65	37,323.64	37,480.64	2,218.44	11,080.00	23,642.76
Penalty	111.60	122.37	118.63	6.10	20.26	64.92
Int. on Del.	893.49	1,066.57	488.03	52.32	450.38	471.96
Motor V. Lic.	2,743.03					6,400.00
Court Fees	132.00					
Sale of Co. Prop.	841.23	3,639.08	3,347.07	169.86	590.26	1,869.26
Inheritance Tax.	1,520.47	168.93				
St. & Co. License	28.70	1,650.00				
Fees of Officers		3,679.41	182.25			
Rent Co. Prop.		151.93				
Liquor App.		4,221.67				
Collection Fees		795.45				
Costs Etc		193.91				
Int. Pub. Sch.			41,546.29			
Forest App.			874.30			2,622.87
	<u>48,475.17</u>	<u>53,012.96</u>	<u>84,037.21</u>	<u>2,446.52</u>	<u>12,140.90</u>	<u>35,071.77</u>
<u>DEDUCT:</u>						
<u>Expense</u>	<u>47,973.65</u>	<u>46,726.27</u>		<u>2,132.46</u>	<u>8,951.71</u>	<u>31,528.37</u>
<u>Excess Of:</u>						
Revenue	501.52	6,286.69		314.06	3,189.19	3,543.40
To Reserve			84,037.21			

<u>Revenue</u>	<u>Insect Pest</u>	<u>Weeds</u>	<u>Refund Bond</u>	<u>Funding Bond</u>	<u>Road Bond</u>
Levy of 1941	3,694.57	7,260.85			
Penalty	10.13	20.26			
Int. on Del.	49.28	62.43	1,191.37	252.75	35.84
Motor V. Lic					12,494.65
Motor Fuels					15,839.50
Sale of Co. Prop.	291.69	580.80			
Sale Chem & Service		3,413.76			
	<u>4,045.67</u>	<u>11,338.10</u>	<u>1,191.37</u>	<u>252.75</u>	<u>23,369.99</u>
<u>DEDUCT:</u>					
<u>Expense</u>	<u>3,566.83</u>	<u>8,457.41</u>	<u>4,410.00</u>	<u>5,450.00</u>	<u>22,490.00</u>
<u>Excess Of;</u>					
Revenue	478.84	2,880.69			5,879.99
Expense			3,218.63	5,197.25	

Operations In State Account

January 13, 1941 to January 12, 1942

<u>Source</u>	<u>Cash Collection</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balance 1-12-'42</u>
Balance January 13, 1941	.	47,189.54	47,122.55	
Overpayment on 1939 Charge		(66.99)		
Delinquent Taxes	7,831.55			
Int. & Costs on Del.	893.49			
Sale of Co. Prop.	841.23			
Court Fees	132.00	132.00	132.00	
Inheritance Tax	1,520.47	1,520.47	1,520.47	
St. & Co. License	28.70	28.70	28.70	
Payment H.V.L.Short		14.96	14.96	
Motor V. License	2,743.03	2,743.03	2,743.03	
1941 Charge General	36,836.30	41,994.96	35,255.84	6,739.12
Specials	<u>1,077.02</u>	<u>1,539.53</u>	<u>1,102.38</u>	<u>437.15</u>
	51,903.79			
		<u>95,096.20</u>		
			<u>87,919.93</u>	
				<u>7,176.27</u>

Summary Of Accounts Payable

Total Accounts Payable	95,096.20
<u>Less:</u>	
Balance January 13, 1941	<u>47,122.55</u>
Total Charge for Year	47,973.65

Cash Operations In Funds

January 13, 1941 to January 12, 1942

<u>Funds</u>	<u>Balances</u> <u>1-13-'41</u>	<u>Apportion-</u> <u>ed to</u>	<u>Transferred</u>		<u>Disturs-</u> <u>ed from</u>	<u>Balances</u> <u>1-12-'42</u>
			<u>To</u>	<u>From</u>		
State	36,020.67	51,194.50	704.76		50,675.00	37,244.93
Current Expense	2,798.82	76,946.97	3,682.01	24.98	65,252.54	18,150.28
Road & Bridge	2,718.36	47,804.64	1,544.51	2,499.75	41,366.85	8,200.91
Agriculture	226.12	4,456.63	145.10	2.50	4,080.35	775.00
Charity	4,811.99	13,960.71	486.78	4.16	9,552.22	9,703.10
County School	143.22	93,627.34	2,883.03	96,509.85	89.76	103.98
Road Bond	42,440.59	14,458.76	12.50		21,435.00	35,476.85
Refund Bond	8,031.83	1,838.86			4,810.00	5,060.69
Funding Bond	17,246.44	214.03	38.72		5,780.00	11,779.19
Warrant Red.	4,784.12	90.34				4,874.46
Ind. Schools	62,617.64	59,223.78	72,980.17		127,188.76	67,632.83
Common Schools:						
General	30,334.87	28,735.00	24,578.20	116.41	56,809.84	26,721.82
Sinking	1,899.81	258.46			1,541.94	616.33
Tuition	9,644.90	6,320.57	4,217.71	3,108.53	9,678.52	7,396.13
Land Sales Unap.	18,319.31	8,143.33		14,764.54		11,698.10
Tax Certificates	806.78	1,724.03			1,936.34	594.47
Highway Dist.	33.74	2.06			35.80	
Cities & Vil.	29,338.69	52,708.67	5,701.73	723.21	56,099.92	30,925.96
Sheriff's Rev.	239.40					239.40
Institute	5.00					5.00
Cemeteries	2,748.42	4,822.53	62.43	72.24	4,669.73	2,891.41
Watermaster	142.50	47.70			108.73	81.47
Vets. Memorial	720.22	1,663.87	74.51		1,206.34	1,252.26
Insect Pest Con.	1,632.05	3,972.33	240.95		3,521.08	2,324.25
Noxious Weed	284.19	16,747.39	480.14	7.08	12,186.89	5,317.75
Grazing	696.26	429.19			424.20	701.25
Co. Tuition	193.15	7,664.70			3,918.00	3,939.85
Motor Fuel		<u>13,678.73</u>				<u>13,678.73</u>
	278,879.09		117,833.25		482,227.81	
		510,735.12		117,833.25		307,386.40

Notes: Transfers summarized above were scrutinized and found to agree with our statutes.

Summary Of Receipts By Source

January 13, 1941 to January 12, 1942

General Miscellaneous

Motor Fuels	18,101.04
Tax Notes	43,000.00
State School App.	41,546.29
Forest App.	3,497.17
Liquor App.	6,181.79
Inheritance Tax	1,689.40
Supplies Sold	40.65
Transfers	3,512.80
Tree Spraying	4.25
Tax Note Interest	48.35
Refunds	163.45
Equip. Rent	112.00
Taylor Grazing	<u>429.19</u>
	118,326.38

School Miscellaneous

Tuition	672.32
Transportation	2,132.43
Books Sold	107.60
Damage Recovered	<u>33.40</u>
	2,945.75

Current Collections, Real Roll:

Levy of 1940	96,410.42	
Levy of 1941	<u>159,938.04</u>	256,348.46

Delinquent Collections, Real Roll:

Levy of 1932	34.10	
Levy of 1933	2,250.88	
Levy of 1934	3,102.68	
Levy of 1935	2,309.07	
Levy of 1936	2,350.13	
Levy of 1937	11,819.33	
Levy of 1938	5,237.58	
Levy of 1939	10,588.89	
Levy of 1940	24,102.55	
Interest	<u>10,036.02</u>	72,331.23

Personal Roll, Current:

Levy of 1940	3,570.52	
Levy of 1941	<u>13,022.77</u>	16,593.29

Personal Roll, Delinquent:

Levy of 1935	9.62	
Levy of 1936	8.48	
Levy of 1937	14.57	
Levy of 1938	110.83	
Levy of 1939	200.07	
Levy of 1940	<u>369.48</u>	713.05

Fees Of Officers:

Auditor, Clerk & Recorder	2,576.10	
Sheriff	565.76	
Probate Judge	<u>848.05</u>	3,989.91
Motor Vehicle License		21,643.38
Sale of Co. Property		10,562.08
Fines & Costs		165.15
Tax Certificates		1,724.03
State & Co. License		1,880.00
Weed Eradication Payments		3,360.48
Rent		151.93
General Miscellaneous		118,326.38
School Miscellaneous		<u>2,945.75</u>

510,735.12

Fees Of County Officers

Auditor, Clerk and Recorder.

<u>Quarter</u>	<u>Total</u>	<u>Auditor</u>	<u>Recorder</u>	<u>C l e r k</u>	
				<u>State</u>	<u>County</u>
1941					
First	354.25		468.25	24.00	62.00
Second	755.05	1.00	602.05	42.00	110.00
Third	567.85		402.85	45.00	120.00
Fourth	<u>698.95</u>		<u>625.95</u>	<u>21.00</u>	<u>52.00</u>
	2,576.10	1.00	2,099.10	132.00	344.00

Sheriff

<u>Quarter</u>	<u>Total</u>
1941	
First	151.20
Second	104.80
Third	141.55
Fourth	<u>168.21</u>
	565.76

Probate Judge

<u>Quarter</u>	<u>Totals</u>	<u>Civil</u>	<u>Crimin- al</u>	<u>Probate</u>	<u>Mar- riages</u>	<u>Fines</u>	<u>Expense</u>
1941							
First	245.39	35.50	34.00	70.50	20.00	88.75	3.36
Second	280.90	28.00	29.00	37.50	20.00	167.75	1.35
Third	166.76	35.00	36.75	60.00	15.00	23.80	3.79
Fourth	<u>155.00</u>	<u>61.00</u>	<u>49.00</u>	<u>40.00</u>	<u>5.00</u>		
	848.05	159.50	148.75	208.00	60.00	280.30	8.50

Notes: The records of the Fee Collecting Offices were audited in detail. Remittances for quarterly reports are being promptly made and records were found in good order. Above totals are in agreement with the totals shown on the Receipts by Source.

Cash Disbursements By Funds

January 13, 1941 to January 12, 1942

Current Expense	Warrants	44,187.80	
	Tax Notes	21,000.00	
	Interest on T.N.	12.50	
	Wit. & Juror Cer.	52.24	65,252.54
Road & Bridge	Warrants	28,343.51	
	Tax Notes	13,000.00	
	Interest on T.N.	23.34	41,366.85
Charity	Warrants	7,552.22	
	Tax Notes	2,000.00	9,552.22
Agriculture	Warrants	2,046.18	
	Tax Notes	2,000.00	
	Interest on T.N.	4.17	4,050.35
Insect Pest Control	Warrants		3,521.08
Noxious Weed	Warrants	7,178.55	
	Tax Notes	5,000.00	
	Interest on Tax Notes	8.34	12,186.89
Range Improvement	Range Imp. Warrants		424.20
State of Idaho	Co. Auditor's Warrants	50,675.00	
Cities & Villages	" " "	56,099.92	
Veterans Memorial	" " "	1,206.34	
Highway No. 1	" " "	35.80	
Independent Schools	" " "	127,188.76	
Cemeteries	" " "	4,669.73	
Watermaster	" " "	108.73	239,984.28
Common School District Warrants:			
General		56,809.84	
Tuition		9,678.52	
County School Fund		39.76	
County Tuition		3,918.00	
Common Schools Sinking Fund		1,541.94	71,988.06
Road Bond	Bonds	15,000.00	
	Coupons	6,655.00	21,655.00
Refunding Bond	Bonds	3,000.00	
	Coupons	1,590.00	4,590.00
Funding Bonds	Bonds	5,000.00	
	Coupons	720.00	5,720.00
Tax Certificates	Tax Certificates		1,936.34
			<u>482,227.81</u>

Warrants Outstanding, January 12, 1942 Cont'd

County Auditor's Warrants

<u>Numbers</u>	<u>Districts</u>	<u>Amount</u>
681-686	Independent Schools	67,625.59
687-693	Cities & Villages	30,836.49
694-698	Cemeteries	2,887.26
699-700	Veterans Memorials	1,252.26
701	State of Idaho	<u>37,244.93</u>
		139,846.53

Operations In Tax Notes

January 13, 1941 to January 12, 1942

<u>F u n d</u>	<u>Balances 1-13-'41</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Balances 1-12-'42</u>
Current Expense	None	21,000.00	21,000.00	None
Road & Bridge	None	13,000.00	13,000.00	None
Agriculture	None	2,000.00	2,000.00	None
Charity	None	2,000.00	2,000.00	None
Noxious Weed	None	5,000.00	5,000.00	
	<u>None</u>	<u>43,000.00</u>	<u>43,000.00</u>	<u>None</u>

Operations In Tax Certificates

January 13, 1941 to January 12, 1942.

Tax Certificates Outstanding January 12, 1942

<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amt</u>	<u>Balances 1-13-'41</u>	
9	5.00	492	2.00			306.78	
63	16.00	493	15.00				Issued
176	3.60	495	15.00				<u>1,724.03</u>
211	9.14	496	3.25				2,530.81
216	2.73	498	7.73				<u>Less: Applied</u>
245	5.00	499	10.00				<u>1,936.34</u>
346	3.45	500	5.00				Balance January 12, 1942
353	4.00	511	9.46				594.47
365	5.98	513	4.00				
367	4.00	526	10.00				
380	2.04	533	14.00				
384	14.09	534	10.00				
395	5.00	537	8.00				
401	2.00	542	5.89				
427	3.36	545	10.00				
431	5.00	546	5.00				
440	5.00	549	2.79				
442	.85	552	10.00				
445	2.56	553	10.00				
447	9.00	554	5.00				
457	25.00	555	20.00				
469	5.00	556	10.87				
471	5.00	558	3.38				
474	25.00	559	2.00				
487	5.00	561	3.00				
		562	5.00				
		563	15.00				
		563-586					
			<u>195.30</u>				
		<u>Total</u>					<u>594.47</u>

Operations In Bonded Indebtedness

January 13, 1941 to January 12, 1942

<u>Date</u>	<u>Issue</u>	<u>Rate</u>	<u>Outstanding 1-13-'41</u>	<u>Paid</u>	<u>Outstanding 1-12-'42</u>
7-1-'33	Road Bond	5½	141,000.00	15,000.00	126,000.00
7-1-'33	Refunding-Refunding	6	28,000.00	3,000.00	25,000.00
7-1-'33	Funding	6	15,000.00	5,000.00	10,000.00
			184,000.00	23,000.00	161,000.00

Operations In Bond Coupons

January 13, 1941 to January 12, 1942

<u>Issue</u>	<u>Balance 1-13-'41</u>	<u>Accrued</u>	<u>Paid</u>	<u>Balance 1-12-'42</u>
Road Bond Refunding	247.50	7,342.50	6,655.00	935.00
Ref-Refunding	15.00	1,590.00	1,590.00	15.00
Funding		750.00	720.00	30.00
	262.50	9,682.50	8,965.00	980.00

Coupons Outstanding, January 12, 1942:

Road Refunding:	Bonds Nos. 101-5,127-34,148-52,173 186,210-4,201-3,205-6,215,175,138, Coupons Nos. 17 Due 1-1-'42, and Bond No. 122, Coup No. 16 34 at \$27.50	935.00
Refunding-Refunding:	Bond No. 66 Coup. No. 17	15.00
Funding:	Bond No. 37 Coup. No. 17	30.00

Bonds Outstanding

January 12, 1942

<u>Date</u>	<u>Issue</u>	<u>Numbers</u>	<u>Due</u>	<u>Amount</u>
7-1-'33	Road Refunding	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>126,000.00</u>
7-1-'33	Refunding-Refunding	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>25,000.00</u>
7-1-'33	Funding	28-32	7-1-'42	5,000.00
		33-37	7-1-'43	5,000.00
				<u>10,000.00</u>

Operations In Real Taxes Receivable

January 13, 1941 to January 12, 1942

<u>Current Rolls:</u>						
<u>Year</u>	<u>Balances</u> <u>1-13-'41</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collections</u> <u>Remitted</u>	<u>To Del-</u> <u>inquents</u>	<u>Balance</u> <u>1-12-'42</u>
1940	141,560.40			96,410.42	45,149.98	
1941		294,227.33				
	From Per.	591.15	115.57	159,938.04		124,764.92

Notes: The First Delinquents for 1941 have not yet been transferred on the Ledger Accounts.

Delinquents For 1940

Charge	45,149.98
Penalty	903.00
	<u>46,052.98</u>

Delinquent Rolls:

<u>Year</u>	<u>Balances</u> <u>1-13-'41</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collections</u> <u>Remitted</u>	<u>Balances</u> <u>1-12-'42</u>
1929	3,282.75				3,282.75
1930	4,145.68				4,145.68
1931	2,993.14				2,993.14
1932	4,013.72			34.10	3,979.62
1933	7,133.44			2,250.88	4,882.56
1934	10,023.98		13.33	3,102.68	6,907.92
1935	10,048.81		8.96	2,309.07	7,230.78
1936	9,770.04		100.23	2,350.13	7,319.68
1937	23,530.30		32.06	11,319.33	11,673.91
1938	14,333.31		48.55	5,337.58	9,097.18
1939	27,351.48		78.73	10,588.89	17,183.21
1940		<u>46,052.98</u>	<u>316.09</u>	<u>24,102.55</u>	<u>21,634.34</u>
	117,176.65	46,052.98	598.05	62,295.21	100,336.37

Notes: Amounts in delinquent schedule contain penalty on the Original Charge.

Operations In Personal Rolls

January 13, 1941 to January 12, 1942

Current Rolls:

<u>Year</u>	<u>Balances</u> <u>1-13-'41</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collections</u> <u>Remitted</u>	<u>To Del-</u> <u>inquents</u>	<u>Balances</u> <u>1-12-'42</u>
1940	4,282.31			3,570.52	711.79	
1941		18,073.74	898.67	13,022.77		4,152.30

Delinquent Rolls:

<u>Year</u>	<u>Balance</u> <u>1-13-'41</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collections</u> <u>Remitted</u>	<u>Balances</u> <u>1-12-'42</u>
1937	150.44			14.28	136.16
1938	248.50			108.66	139.84
1939	342.52			196.15	146.37
1940		711.79	11.97	362.24	337.58
	741.46	711.79	11.97	681.33	759.95

Notes: Amounts shown on the above 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 14, 1941

<u>General Fund:</u>					<u>Tuition Fund:</u>					
<u>Dist</u>	<u>Co.Treas.</u>	<u>War O/s</u>	<u>Dr.</u>	<u>Cr.</u>	<u>Co.Supt.</u>	<u>Dist.</u>	<u>Co.Treas</u>	<u>Dr.</u>	<u>Cr.</u>	<u>Co.Supt.</u>
1	785.31				785.31	1	352.43			352.43
2	425.26				425.26	2	152.50			152.50
3	1,036.98				1,036.98	3	332.83	10.00	War. O/s	322.83
6	696.42				696.42	6	5.40			5.40
9	643.10				643.10	9	182.90			182.90
13	1,075.62				1,075.62	14	467.89	430.00	.05	37.94
14	610.46				610.46	17	585.79			585.79
16	1,383.27				1,383.27	18	148.25			148.25
17	680.31				680.31	28	839.83			839.83
18	248.60				248.60	29	986.33	150.00	Or. O/s	836.33
20	640.58	2.00			638.58	31	584.78		.05	584.83
28	2,059.00	69.94	.16	2.70	1,991.60	33	284.16			284.16
29	1,396.33		2.50		1,393.83	50	137.42			137.42
31	1,113.33	19.58		.01	1,093.76	54	462.41			462.41
33	799.36				799.36	64	288.33			288.33
46	492.66				492.66	69	261.38			261.38
50	698.74	1.14			697.60	71	132.07			132.07
54	1,055.60				1,055.60	72	227.17			227.17
64	946.31	61.10			885.21	82	(4.10)			(4.10)
67	56.90			5.00	61.90					
69	641.26				641.26		6,427.77	590.00	.10	5,837.87
71	657.60				657.60					
72	1,799.26				1,799.26					
32	28.40				28.40					
85	17.04				17.04					
HE#1	1,188.93				1,188.93					
	21,176.63		2.66		21,027.92					
		153.76		7.71						

Bond Fund:

Balances of the Co. Treasurer and the Co. Superintendent are the same.

<u>District</u>	<u>Amount</u>
1	81.15
4	11.59
6	214.82
28	15.08
46	141.27
	<u>463.91</u>

Reconciliation

<u>Fund</u>	<u>Ledger</u>	<u>Funds</u>	<u>Funds</u>	
			<u>Long</u>	<u>Short</u>
General	21,176.63	23,696.77	2,520.14	
Tuition	6,427.77	3,436.62		2,991.15
Sinking	463.91	934.92	471.01	
	28,068.31	28,068.31	2,991.15	2,991.15

Notes: Correction made as shown in reconciliation by Journal Voucher Number 507.

Personal Official Bonds

January 12, 1942

<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.	1-11-'43	5,000.00
J. J. Remington	Commissioner	Firemans' Fund Ins. Co.	1-11-'43	5,000.00
Earl J. Rumsey	Auditor & Recorder	Fid. & Dep. Co.	1-11-'43	5,000.00
	Clerk of Court	" " "	1-11-'43	5,000.00
L. Eric Johnson	Treasurer	Am. Surety Co.	1-11-'43	40,000.00
	Tax-Collector	" " "	1-11-'43	10,000.00
	Pub. Administrator	" " "	1-11-'43	2,000.00
Willis Humphries	Assessor	U. S. Fid. & Guar. Co.	1-11-'43	10,000.00
Edwin C. Hill	Sheriff	Am. Surety Co.	1-11-'43	10,000.00
O. K. Merservy	Probate Judge	Standard Acc. Ins. Co.	1-11-'43	5,000.00
Herbert O. Skalet	Pros. Attorney	Am. Surety Co.	1-11-'43	2,000.00
E. Glen Cameron	Co. Supt. of Sch.	U. S. Fid. & Guar. Co.	1-11-'43	2,000.00
Wm. M. Hansen	Coroner	Firemans' Fund Ins. Co.	1-11-'43	1,000.00
F. deStwolinski	Surveyor	Am. Surety Co.	1-11-'43	2,000.00
A. O. Ruthardt	Deputy Sheriff	Am. Surety Co.	1-11-'43	5,000.00
Beulah Hadlock	Deputy Treasurer	Am. Surety Co.	1-11-'43	2,000.00
Katherine Coffin	Deputy Auditor	Fidelity & Deposit Co.	1-11-'43	2,000.00
Evelyn Baker	Deputy Assessor	U.S.Fid. & Guar. Co.	1-11-'43	2,000.00

Insurance In Force

January 12, 1942

<u>Number</u>	<u>Company</u>	<u>Property</u>	<u>Expires</u>	<u>Amount</u>
212141	Eureka Security Co.	Courthouse	10-14-'42	3,500.00
212142	" " "	"	10-21-'42	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.	"	11-12-'42	7,000.00
2301	Concordia Fire Ins. Co.	"	7-21-'42	4,500.00
2322	" " " "	Jail & Garage	10-25-'42	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. Property A. Grover	10-25-'42	2,500.00
6642	Hartford Fire Ins. Co.	Shell Service	5-6-'42	3,500.00
B0148861H	New York Casualty Co.	Treas. Office Robbery	5-3-'42	1,300.00
Ba173887H	" " " "	Treas Steel Safe	4-19-'42	4,500.00
bb160108	St. Paul Mercury Ind. Co.	" " "	2-17-'42	9,000.00
CU1216562	Franklin Fire Ins. Co.			

Fleet Policy for County Cars.

Bodily Injury	15,000.00
Property Damage	5,000.00

Depository Sureties

February 17, 1942

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

U. S. Treas Bond No. 163225	2 3/4%	10,000.00
" " " 5674 & 4513-2	3/4%	10,000.00
" " " #35640		5,000.00
" " " #10038J		5,000.00
4-16-'40 " "		25,000.00
9-11-'40 " "		5,000.00
9-11-'40 " "		5,000.00
12-28-'40 " "		5,000.00
9-12-'40 Am. Tel. & Tele. Co.	3 1/2%	5,000.00
9-12-'40 Boise Junior College		5,000.00
		<hr/>
		80,000.00

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

A-1272 U. S. Treas Bonds	3%	30,000.00
428 " "	2 1/2%	5,000.00
A-1172 " "	2 3/4%	5,000.00
A-1117 " "	2%	5,000.00
A-1069 " "	2 1/2%	3,000.00
709 " "	2 3/4%	1,200.00
A-1261 " "	2%	3,900.00
703 " "	1 1/8%	2,300.00
768 U. S. Housing Authority Bonds	1 3/8%	2,000.00
1677 F. F. Mtge Corp. Bonds	3%	2,100.00
1576 " " " "	3 1/2%	2,000.00

Also Trust Receipt Numbers 460,708,1857,1949,
A-1085,649,549,1937,448,447,215,756,1932,719,737,738,
933,934,894,895,694,695,696,854,855,856 which have been
listed in our prior report to the amount of

125,500.00

187,600.00

Statement Of Comparison, Budget And Expenditures

January 13, 1941 to January 12, 1942

<u>Current Expense Fund:</u>		<u>Budget</u>	<u>Expended</u>
Clerk, Auditor & Recorder		6,100.00	6,013.97
Sheriff		6,325.00	5,466.82
Assessor		5,148.00	5,146.21
Treasurer & Tax-Collector		5,825.00	5,825.00
Prosecuting Attorney		3,170.00	2,650.47
Commissioners		4,644.60	4,507.10
Superintendent of Schools		3,641.50	3,425.72
Health & Sanitation		1,300.00	1,101.60
District Court		2,205.00	1,450.67
Probate Judge		2,075.00	1,834.49
Surveyor		260.00	217.00
Coroner		150.00	149.25
Court House & Grounds		3,635.00	3,635.00
General Miscellaneous		<u>5,345.00</u>	<u>5,302.97</u>
		49,824.10	46,726.27
Noxious Weed Fund	Original	7,357.00	8,457.41
	Additions	<u>1,200.00</u>	
		8,557.00	
Agriculture Fund		2,205.00	2,132.46
Road & Bridge Fund		32,465.09	31,528.37
Charity Fund		10,632.46	8,951.71
Insect Pest Control Fund		3,678.00	3,566.83