

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 12, 1942

t o

January 11, 1943

WARREN VICKREY

Certified Public Accountant

POCATELLO, IDAHO

February, 24, 1943

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 12, 1942 to January 11, 1943.

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 substantiated this record for the last six years of levy.

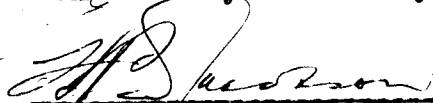
In our opinion the accompanying statements are correct and reflect the financial position of the County as at the end of the period examined, while the supporting operating statements show the financial transactions for the period covered, in summary form.

Respectfully submitted,


Warren Vickrey
Certified Public Accountant.

Subscribed and sworn before me

this 24th day of February 1943.



My Commission Expires Jan. 14, 1944

Comments And Recommendations

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

You will note from the following statement of revenue and expense that the Current Expense Fund shows an excess of Expense over Revenue for this period. While this is not large (\$3,014.67) we feel it should be closely watched in the future. Expenditures should be reduced or revenues increased so that the receipts of this fund would be sufficient to cover the expenditures.

By referring to the Operating Funds Balance Sheets you will note that the Cash of the Refund Bond has been reduced to \$6,155.60. This amount will barely pay one years demand, which of course means that additional revenue will have to be supplied for this fund for the coming year. Some funds can be had from the Funding Bond fund as these bonds will be paid up July 1, 1943, the amount which can be transferred from the Funding Bond fund after July 1, 1943 being \$1,334.99 but this is not enough to cover much of the demand of this fund and other sources of revenue for this fund will have to be supplied.

We are pleased to note that you have been able to go through the past year without resorting to the use of Tax Anticipation Notes. This has made some saving in interest and has improved your financing and increased the credit standing of the county.

The cash record of the County Treasurer continues to be well kept. The record of cash received is carefully made and all funds are being balanced currently. The cash account is as shown on schedule 5 while all bank balances there listed were proved by us during the examination.

The general financial condition of the County is not quite as good as it was a year ago, and we feel it will likely be necessary to raise some of the General County Fund levies for the coming year in order to keep the cash balances of these funds from being depleted. We feel such a precaution is important at this time as farm produce is selling at a good price and people have money. Surplus funds should be kept strong in protection of the day when tax collections will not be so easy.

Consolidated Balance Sheet

January 11, 1943

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital Accounts</u>	<u>Special & Trust</u>
Cash	309,976.74	157,527.81		152,448.93
Real Taxes Cur.	94,760.35	42,496.51		52,263.84
Real Taxes Del.	76,782.48	39,812.54		36,969.94
Per. Taxes 1942	2,778.19	1,275.07		1,503.12
Per. Taxes Del.	728.78	434.20		294.58
County Property	<u>225,551.75</u>	<u> </u>	<u>225,551.75</u>	<u> </u>
	710,578.29	241,546.13	225,551.75	243,480.41
 <u>LIABILITIES:</u>				
Accounts Pay.	22,486.90	22,486.90		
Warrants Pay.	6,601.09	5,967.07		634.02
Coupons Due 1943	8,565.00	8,565.00		
Bonds Due 1943	24,000.00	24,000.00		
Bonds Not Due	113,000.00		113,000.00	
Reserves:				
General School	28,054.59	28,054.59		
Bond	35,233.93	35,233.93		
Special A/c	232,500.02			232,500.02
Trust A/c	10,346.37			10,346.37
Current Surplus	117,238.64	117,238.64		
Capital Surplus	<u>112,551.75</u>	<u> </u>	<u>112,551.75</u>	<u> </u>
	710,578.29	241,546.13	225,551.75	243,480.41

Fund Balances And Current Liabilities Of Co. Treasurer And
Tax Collector Brought Forward To February 18, 1943 With Cash
Statement As Of Same Time.

<u>Fund Balances & Current Liabilities</u>		<u>Cash Statement</u>	
Fund Balances January 11, '43	309,976.74	Tax Cer. Applied	97.60
<u>Plus: Co. Auditor's Cer-</u> <u>tificates Nos 29-65</u>	<u>10,183.50</u>	Cash Count:	
	320,160.24	Silver & Pennies	75.82
		Currency	205.00
<u>Less: Co. Treas. Mo. Re-</u> <u>port, January</u>	<u>122,528.31</u>	Current Checks	81.23
	197,631.93	Past due Checks	<u>1,661.93</u>
		Warrants	2,024.01
<u>Plus: Co. Aud. Cer No. 66</u>	6.25	First Security Bank, St. Anthony, Idaho.	
Tax Cer. not reported	31.56	Treasurer	30,004.37
Tax Rec. not reported	1,351.55	Tax Collector	7,167.72
		Wellstone Banking Co.	20,194.86
		Am. Nat'l Bk. Idaho F.	15,000.00
		First Sec. Bk. Ida. F.	3,128.59
		Tax Payers Claims	245.78
		Long & S. A/c	<u>2.93</u>
	<u>199,021.29</u>		<u>199,021.29</u>

Operating Funds Balance Sheets

January 11, 1943

<u>ASSETS:</u>						
<u>Funds:</u>	<u>Cash</u>	<u>Current Real</u>	<u>Delinquent Real</u>	<u>Cur. Personal</u>	<u>Del. Per.</u>	<u>Totals</u>
State	23,469.40	4,677.77	6,372.86	133.82	73.47	34,727.32
Current Expense	18,629.48	12,988.99	7,520.60	371.04	82.81	39,592.92
Road & Bridge	15,115.36	7,794.14	4,916.06	222.68	46.08	28,094.26
County School	6,871.58	10,907.04	9,764.00	380.51	131.46	28,054.59
Road Bond	55,158.34					55,158.34
Refund Bond	6,155.60					6,155.60
Funding Bond	6,484.99					6,484.99
Warrant Red.	7.44		6,337.04		44.30	6,388.78
Agriculture	1,463.03	647.95	304.11	18.49	5.27	2,438.86
Charity	13,803.21	3,379.10	3,733.01	96.54	23.79	21,035.65
Insect Pest	3,030.94	519.86	10.90	14.85	7.17	3,583.72
Noxious Weed	7,338.44	1,581.66	853.96	37.14	19.91	9,831.11
	<u>157,527.81</u>	<u>42,496.51</u>	<u>39,812.54</u>	<u>1,275.07</u>	<u>434.20</u>	<u>241,546.13</u>

LIABILITIES:

<u>Funds:</u>	<u>Warrants Accounts*</u>	<u>Bonds</u>	<u>Coupons</u>	<u>Reserves</u>	<u>Surplus</u>	<u>Totals</u>
State	22,486.90				12240.42	34,727.32
Cur. Expense	2,251.96				37340.96	39,592.92
Road & B.	2,140.18				25954.08	28,094.26
Co. School				28,054.59		28,054.59
Road Bond		16,000.00	7,095.00	32,063.34		55,158.34
Ref. Bond		3,000.00	1,320.00	1,835.60		6,155.60
Fund. Bond		5,000.00	150.00	1,334.99		6,484.99
Warrant Red.					6388.78	6,388.78
Agriculture	65.48				2373.37	2,438.85
Charity	257.64				20778.01	21,035.65
Insect Pest	1,057.80				2525.92	3,583.72
Noxious Weed	194.01				9637.10	9,831.11
	<u>22,486.90*</u>		<u>8,565.00</u>		<u>117,238.64</u>	
	<u>5,967.07</u>			<u>Sch. 28,054.59</u>		<u>241,546.13</u>
		<u>24,000.00</u>		<u>Bond. 35,233.93</u>		

Analysis Of Surplus Accounts

January 12, 1942 to January 11, 1943

CREDITS:

<u>Funds:</u>	<u>Balances</u> <u>1-12-'42</u>	<u>Excess</u> <u>Refume</u>	<u>Transfers</u>	<u>Add.</u>	<u>Warrants</u> <u>Adj.</u>	<u>Totals</u>
State	18,755.40			93.78		18,849.18
Current Exp.	41,016.84			55.10	3.86	41,075.80
Road & B.	22,819.22	3,358.52			.02	26,177.76
Road Bond	25,730.58	6,332.76				32,063.34
Refund Bond	635.69		4,883.54	546.37		6,065.60
Funding B.	6,299.19			185.80		6,484.99
Warrant Red.	11,594.56					11,594.56
Agriculture	2,047.43	371.07			.01	2,418.51
Charity	17,591.69	3,447.81				21,039.50
Insect Pest	3,998.60				14.50	4,013.10
Weed	8,222.12	1,502.03				9,724.15

DEBITS:

<u>Funds:</u>	<u>Tax Can.</u>	<u>Excess</u> <u>Expense</u>	<u>Transfers</u>	<u>War.</u> <u>Adj.</u>	<u>Balances</u> <u>1-11-'43</u>	<u>Totals.</u>
State	719.90	5,888.86			12,240.42	18,849.18
Current Exp.	720.17	3,014.67			37,340.96	41,075.80
Road & B.	223.68				25,954.08	26,177.76
Road Bond					32,063.34	32,063.34
Refund Bond		4,230.00			1,855.60	6,065.60
Funding Bond		5,150.00			1,334.99	6,484.99
Warrant Red.	322.24		4,883.54		6,388.78	11,594.56
Agriculture	45.14				2,373.37	2,418.51
Charity	260.99			.50	20,778.01	21,039.50
Insect Pest	47.90	1,439.28			2,525.92	4,013.10
Weed	86.58			.47	9,637.10	9,724.15

Statement Of Revenue And Expense

January 12, 1942 to January 11, 1943

<u>Revenue:</u>	<u>State</u>	<u>Cur. Exp.</u>	<u>Co. Sch.</u>	<u>Agri- culture</u>	<u>Charity</u>	<u>Road & Bridge</u>
Levy of 1942	15,205.57	37,386.81	32,247.08	1,865.01	9,726.22	2,434.26
Penalty	79.99	73.44	71.72	4.37	21.81	46.52
Int. on Del.	820.82	858.33	108.54	41.44	306.71	327.36
Motor V. Lic.	2,560.56					5,007.94
Fees	87.00		432.00			
Sale Co. Prop.	303.14	1,577.84	1,430.83	88.22	447.02	984.92
Inher. Tax	207.10	23.01				
St. & Co. Lic.	43.84	1,395.00				
Officers Fees		2,692.84				
Rent Co. Prop.		74.33				
Liquor		3,090.89				
Col. Fees		311.50				
Costs etc.		60.00	25.00			
Pub. Sch. Int.			43,159.96			
Forest App.			900.35			2,701.08
Lapsed Dists.			1,383.27			
	<u>19,308.02</u>	<u>47,543.99</u>	<u>79,758.75</u>	<u>1,999.04</u>	<u>10,501.76</u>	<u>21,502.08</u>
<u>DEDUCT:</u>						
Expense	<u>25,196.88</u>	<u>50,558.66</u>		<u>1,627.97</u>	<u>7,053.95</u>	<u>28,143.56</u>
<u>Excess Of:</u>						
Revenue				371.07	3,447.81	3,358.52
Expense	5,888.86	3,014.67				
To Reserve			79,758.75			

<u>Revenue:</u>	<u>Insect Pest</u>	<u>Weed</u>	<u>Road Bond</u>
Levy of 1942	1,496.34	4,368.12	
Penalty	7.27	17.79	
Int. on Del.	89.30	85.90	
Motor V. Lic.			12,593.25
Sales Co. Prop	121.61	162.03	
Motor Fuels.			15,349.51
Weed Revenue		2,566.41	
	<u>1,714.52</u>	<u>7,200.25</u>	<u>27,942.76</u>
<u>DEDUCT:</u>			
Expense	<u>3,153.80</u>	<u>5,698.22</u>	<u>21,610.00</u>
<u>Excess Of:</u>			
Revenue		1,502.03	6,332.76
Expense	1,439.28		

Operations In State Account

January 12, 1942 to January 11, 1943

<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-'43</u>
Balance January 12, 1942		7,176.27	7,176.27	
Delinquent Taxes	19,455.09			
Interest & Costs	820.82			
Sale of Co. Prop.	303.48			
Court Fees	87.00	87.00	36.00	51.00
Inheritance Tax	207.10	207.10	204.22	2.88
State & Co. License	43.50	43.50	33.00	10.50
Motor V. License	2,560.56	2,560.56	2,436.76	123.80
1942 Charge General	8,505.15	20,549.11		21,644.19
Specials	<u>1,372.95</u>	1,749.61		654.53
	33,355.65	<u>32,373.15</u>		
			<u>9,886.25</u>	<u>22,486.90</u>

Summary Of Accounts Payable

Total Accounts Payable	32,373.15
Less:	
<u>Balance January 12, 1942</u>	<u>7,176.27</u>
Total Charge For Year	25,196.88

Cash Operations In Funds

January 12, 1942 to January 11, 1943

<u>Funds</u>	<u>Balances 1-12-'42</u>	<u>Apportion- ed to</u>	<u>Transferred</u>		<u>Disburs- ed from</u>	<u>Balances 1-11-'43</u>
			<u>To</u>	<u>From</u>		
State	37,244.93	33,131.40	224.25		47,131.18	23,469.40
Current Expense	18,150.28	50,063.01	1,662.13		51,245.94	18,629.48
Road & Bridge	8,200.91	28,085.65	5,537.12	960.43	25,747.89	15,115.36
Agriculture	775.00	2,255.26	74.83		1,642.06	1,463.03
Charity	9,703.10	11,947.22	380.03		8,227.14	13,803.21
County School	103.98	83,295.82	1,213.03	77,741.25		6,871.58
Insect Pest	2,324.25	2,742.72	100.02		2,136.05	3,030.94
Noxious Weed	5,317.75	8,558.09	180.62		6,718.02	7,338.44
Road Bond	35,476.85	32,643.40		9,381.66	21,940.00	36,798.59
Refund Bond	5,060.69	546.37	4,883.54		4,335.00	6,155.60
Funding Bond	11,779.19	185.80			5,430.00	6,484.99
Warrant Red.	4,874.46	16.52		4,883.54		7.44
Ind. Schools	67,632.83	61,009.22	58,611.46		122,212.00	65,041.51
Common Schools:						
General	26,721.82	32,083.58	24,839.79	5,978.33	46,114.35	31,027.15
Transportation						525.36
Sinking	616.33	525.78		515.92	335.41	240.78
Tuition	7,396.13	9,018.48	1,488.29		9,110.17	8,792.73
Land Sales Unap.	11,698.10	2,767.53		5,871.28		8,594.35
Tax Cer.	594.47	1,830.17			1,693.68	730.76
Cities & Vil.	30,925.96	53,511.35	1,687.82	287.46	54,301.92	31,535.75
Sheriff's Rev.	239.40					239.40
Teachers Inst.	5.00					5.00
Cemeteries	2,891.41	4,623.19	12.72	24.04	4,466.11	3,037.17
Watermaster	81.47	93.39				174.86
Veterans Mem.	1,252.26	2,008.53	67.24		1,933.70	1,394.33
Grazing	701.25	389.17			313.56	776.86
Co. Tuition	3,939.85	2,428.32			6,074.60	293.57
Motor Fuel	13,678.73		9,381.66	4,700.64		18,359.75
Highway		39.35				39.35
	<u>307,386.40</u>		<u>110,344.55</u>		<u>421,208.98</u>	
		<u>423,799.32</u>		<u>110,344.55</u>		<u>309,976.74</u>

Notes: Transfers summarized above were examined and found to be in accordance with our statutes.

Summary Of Receipts By Source

January 12, 1942 to January 11, 1943

<u>General Miscellaneous</u>		Current Collections, Real Roll:		
Inheritance Tax	230.11	Levy of 1941	91,011.21	
State School App.	43,159.96	Levy of 1942	<u>155,251.99</u>	246,263.20
Liquor App.	6,181.78	Delinquent Collections, Real Roll:		
Supplies Sold	15.10	Levy of 1932	163.25	
Road Work	5.00	Levy of 1933	398.85	
Costs	60.00	Levy of 1934	1,462.15	
Refunds	71.85	Levy of 1935	995.84	
Forest App.	3,601.43	Levy of 1936	1,141.22	
Grazing	389.17	Levy of 1937	2,164.83	
	<u>53,714.40</u>	Levy of 1938	4,270.03	
		Levy of 1939	10,731.10	
		Levy of 1940	9,709.79	
		Levy of 1941	18,086.63	
		Interest	<u>7,513.16</u>	56,636.85
<u>School Miscellaneous</u>		Personal Collections, Current:		
Transportation	374.95	Levy of 1941	3,843.28	
Tuition	740.30	Levy of 1942	<u>12,641.20</u>	16,484.48
Books Sold	96.12	Personal Delinquents:		
Building Sold	50.00	Levy of 1937	28.49	
Refunds	2.35	Levy of 1939	71.53	
	<u>1,263.72</u>	Levy of 1940	101.93	
		Levy of 1941	<u>123.96</u>	325.91
		Fees Of Officers:		
		Auditor	2,419.70	
		Sheriff	159.54	
		Probate Judge	<u>632.60</u>	3,211.84
		Sale of Co. Prop.		4,249.24
		Motor Vehicle License	20,161.75	
		Motor Fuels Tax	<u>15,349.51</u>	35,511.26
		St. & Co. License		1,830.00
		Rent of Co. Property		69.20
		Tax Certificates		1,830.17
		Weed Payments		2,409.05
		School Miscellaneous		1,263.72
		General Miscellaneous		<u>53,714.40</u>
				423,799.32

Fees Of County Officers

Auditor, Clerk & Recorder:

<u>Quarter</u>	<u>Totals</u>	<u>Auditor</u>	<u>Recorder</u>	<u>Clerk</u>	
				<u>State</u>	<u>County</u>
First	494.55	1.00	392.05	27.00	74.50
Second	830.20		533.20	9.00	288.00
Third	496.45		322.45	36.00	138.00
Fourth	598.50		548.50	15.00	35.00
	2,419.70	1.00	1,796.20	87.00	535.50

Sheriff:

<u>Quarter</u>	<u>Amount</u>
First	9.19
Second	60.25
Third	32.90
Fourth	57.20
	159.54

Probate Judge:

<u>Quarter</u>	<u>Totals</u>	<u>Civil</u>	<u>Crim- inal.</u>	<u>Probate</u>	<u>Mar- riages</u>	<u>Fines</u>	<u>Ex- pense</u>
First	144.50	6.00	25.50	57.50	20.00	39.00	3.50
Second	199.60	22.00	27.00	63.00	20.00	76.00	8.40
Third	134.50	16.00	29.00	7.50	5.00	77.00	
Fourth	154.00	15.00	30.00	33.00	5.00	71.00	
	632.60	59.00	111.50	161.00	50.00	263.00	11.90

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 as shown on the Receipts by Source.

Cash Disbursements By Funds

January 12, 1942 to January 11, 1943

Current Expense	Warrants		51,245.94
Road & Bridge	Warrants		25,747.89
Charity	Warrants		8,227.14
Agriculture	Warrants		1,642.06
Insect Pest Control	Warrants		2,136.05
Weed Eradication	Warrants		6,718.02
Independent Schools	Co. Auditor's Warrants	122,212.00	
Cities	" " "	54,301.92	
Veterans Memorial	" " "	1,933.70	
State of Idaho	" " "	47,131.18	
Cemeteries	" " "	<u>4,466.11</u>	
			230,044.91
Common Schools:			
General Fund	School Warrants	46,114.35	
Tuition Fund	" "	9,110.17	
Sinking Fund	" "	385.41	
County Tuition	" "	<u>6,074.60</u>	
			61,684.53
Range Improvement	Range Warrants		313.56
Tax Certificates	Tax Certificates		1,693.88
Road Bond	Bonds	16,000.00	
	Coupons	<u>5,940.00</u>	
			21,940.00
Refunding Bond	Bonds	3,000.00	
	Coupons	<u>1,335.00</u>	
			4,335.00
Funding Bond:	Bonds	5,000.00	
	Coupons	<u>480.00</u>	
			<u>5,480.00</u>
			421,208.98

Operations In Warrants

January 12, 1942 to January 11, 1943

F u n d s	Outstanding	Issued	Adjustments		Redeemed	Outstanding
	1-12-'42		Dr.	Cr.		1-11-'43
Current Expense	2,943.10	50,558.66	.95	4.81	51,245.94	2,251.96
Road & Bridge	704.96	27,183.13		.02	25,747.89	2,140.18
Common Schools	855.70	61,662.79		199.94	61,684.53	634.02
Charity	1,430.33	7,053.95	.50		8,227.14	257.64
Agriculture	79.58	1,627.97		.01	1,642.06	65.48
Insect Pest	53.55	3,154.80		14.50	2,136.05	1,057.80
Weeds	1,263.34	5,648.22	.60	.13	6,718.02	194.01
Co. Auditor's Warrants:						
State	37,244.93	9,886.25			47,131.18	
Cities & Vil.	30,836.49	23,465.43			54,301.92	
Cemeteries	2,887.26	1,578.85			4,466.11	
Ind. Sch.	67,625.59	54,586.41			122,212.00	
Vets. Mem.	1,252.26	681.44			1,933.70	
	147,177.09		2.05		387,446.54	
		247,087.90		219.41		6,601.09

Notes: The above "Redeemed" column was proved by "Paid" warrants turned by the County Treasurer to the County Auditor for credit on the monthly reports of expenditures of the County Treasurer.

Operations In Tax Certificates

January 12, 1942 to January 11, 1943.

<u>Reconciliation</u>		Outstanding 1-12-'42	594.47
Outstanding 1-11-'43	730.76	Certified during period	<u>1,830.17</u>
Certified in January	157.24	<u>Less:</u>	2,424.64
Not yet certified		Applied	<u>1,693.88</u>
Nos 719-725	<u>31.56</u>	Outstanding 1-11-'43	730.76
<u>Less:</u>	919.56		
January App.	195.81		
Feb. Applied	<u>97.60</u>		
	<u>293.41</u>		
Outstanding 2-17-'43	626.15		

Tax Certificates Outstanding February 17, 1943

<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
9	5.00	590	1.87
63	16.00	607	15.00
876	3.60	622	50.00
211	9.14	625	3.39
216	2.73	630	1.13
245	5.00	638	25.00
346	3.45	640	5.00
353	4.00	659	13.80
367	4.00	660	12.51
380	2.04	661	30.00
401	2.00	664	6.18
445	2.56	672	1.96
471	5.00	679	1.06
474	25.00	689	30.00
493	15.00	691	8.00
499	10.00	694-6	17.00
533	14.00	701-3	45.74
546	5.00	705-7	10.00
549	2.79	709-11	34.77
573	5.00	713-25	<u>143.38</u>
578	10.00		
580	5.57		626.15
582	3.00		
584	1.02		
511	9.46		

Notes Tax Notes were not used during the period.

Operations In Bonded Indebtedness

January 12, 1942 to January 11, 1943

<u>Date</u>	<u>Issue</u>	<u>Rate</u>	<u>Outstanding 1-12-'42</u>	<u>Paid</u>	<u>Outstanding 1-11-'43</u>
7-1-'33	Road Refunding	5 $\frac{1}{2}$	125,000.00	16,000.00	110,000.00
7-1-'33	Refunding-Ref.	6	25,000.00	3,000.00	22,000.00
7-1-'33	Funding	6	10,000.00	5,000.00	5,000.00
			161,000.00	24,000.00	137,000.00

Operations In Bond Coupons

January 12, 1942 to January 11, 1943

<u>Issue</u>	<u>Outstanding 1-12-'42</u>	<u>Accrued</u>	<u>Paid</u>	<u>Outstanding 1-11-'43</u>
Road-Refunding	935.00	6,490.00	5,940.00	1,485.00
Refunding-Ref.	15.00	1,410.00	1,335.00	90.00
Funding	30.00	450.00	480.00	
	980.00	8,350.00	7,755.00	1,575.00

Schedule 15

Bonds Outstanding, January 11, 1943

<u>Road-Refunding, January 11, 1943</u>			<u>Refunding-Refunding</u>		
<u>Numbers</u>	<u>Due</u>	<u>Amount</u>	<u>Numbers</u>	<u>Due</u>	<u>Amount</u>
106-121	7-1-'43	16,000.00	41-46	7-1-'43	3,000.00
122-138	7-1-'44	17,000.00	47-52	7-1-'44	3,000.00
139-156	7-1-'45	18,000.00	53-60	7-1-'45	4,000.00
157-175	7-1-'46	19,000.00	61-68	7-1-'46	4,000.00
176-194	7-1-'47	19,000.00	69-76	7-1-'47	4,000.00
195-215	7-1-'48	21,000.00	77-84	7-1-'48	4,000.00
		110,000.00			22,000.00
		<u>Funding</u>			
		<u>Numbers</u>			<u>Amount</u>
		33-37		7-1-'43	5,000.00

Operations In Real Taxes Receivable

January 12, 1942 to January 11, 1943

<u>Current Rolls:</u>						
<u>Year</u>	<u>Balances</u> <u>1-12-'42</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>To Del-</u> <u>inquents</u>	<u>Balances</u> <u>1-11-'43</u>
1941	110,270.34			91,011.21	19,259.13	
1942		249,909.22 383.40 40.46	186.34	155,251.99		94,894.75

Notes: The first delinquents for 1942 roll have not yet been transferred to the delinquent rolls, on the Ledger Accounts.

Delinquents for 1940: Original Charge	First Half	14,494.58
	Sec. Half	19,259.13
		<u>33,753.71</u>
	Penalty	675.07
		<u>34,428.78</u>
	Delinquent Charge	34,428.78

Delinquent Rolls:

<u>Year</u>	<u>Balances</u> <u>1-12-'42</u>	<u>Charges</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-11-'43</u>
1929	3,282.75		3,282.75		
1930	4,145.68		539.38		3,606.30
1931	2,993.14				2,993.14
1932	3,979.62		3,359.86	163.25	456.81
1933	4,882.56		65.60	398.85	4,418.11
1934	6,907.92		83.12	1,462.15	5,362.65
1935	7,230.78		89.34	995.84	6,145.60
1936	7,319.68		24.95	1,141.22	6,153.51
1937	11,678.91		321.06	2,164.83	9,193.02
1938	9,097.18		245.23	4,270.03	4,581.92
1939	17,183.81		292.65	10,731.10	6,160.06
1940	21,634.34		195.09	9,709.79	11,729.46
1941		<u>34,428.78</u>	<u>359.95</u>	<u>18,086.63</u>	<u>15,982.20</u>
	100,336.37	34,428.78	8,868.98	49,123.69	76,782.48

Notes: Amounts on delinquent schedule contain penalty on delinquents.

Operations In Personal Rolls

January 12, 1942 to January 11, 1943

Current Rolls:

<u>Year</u>	<u>Balances 1-12-'43</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>To Delinquent 1-11-'43</u>	<u>Balances 1-11-'43</u>
1941	4,152.30	30.37		3,843.28	359.39	
1942		16,326.94	775.25	12,641.20		2,910.49

Delinquent Rolls:

<u>Year</u>	<u>Balances 1-12-'43</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>Balances 1-11-'43</u>
1937	136.16		51.04	27.93	57.19
1938	139.84				139.84
1939	146.37			70.13	76.24
1940	337.58			99.93	237.65
1941		339.39		121.53	217.86
	759.95	339.39	51.04	319.52	728.78

Reconciliation Of Cash Balances For Common School Districts
Of County Treasurer To Unincumbered Balances Of County Superintendent
Of Schools, July 13, 1942

<u>General Fund:</u>						<u>Tuition:</u>					
<u>Dist</u>	<u>Co.Treas.</u>	<u>War O/s</u>	<u>Dr</u>	<u>Cr</u>	<u>CoSupt.</u>	<u>Dist</u>	<u>Co.Treas</u>	<u>War.O/s</u>	<u>Dr.</u>	<u>Cr.</u>	<u>Co.Supt.</u>
R.H.#1	764.44				764.44	1	260.87				260.87
1	619.36				619.36	2	195.12				195.12
2	328.53			5.46	333.99	3	553.12	120.00			433.12
3	289.82			120.00	409.82	6	98.07				98.07
6	478.65				478.65	9	206.88				206.88
9	140.87	1.50			139.37	14	1,385.39		432.50	.35	953.44
13	1,582.95		21.99		1,560.96	17	695.06		423.75		266.31
14	629.87	57.53			572.34	18	363.45				363.45
16	1,383.27				1,383.27	28	1,538.04		123.30		1,411.74
17	374.37	13.28		428.85	789.94	29	472.66			2.05	474.71
18	412.69				412.69	31	712.62	235.00 Or.			487.62
20	181.96		5.46		176.50	33	254.25				254.25
28	1,014.18-	2.69		128.99	887.88-	50	255.93				255.93
29	535.44				535.44	54	414.52				414.52
31	1,219.57	32.35				64	444.00				444.00
		131.96 or.		.10	1,055.36	69	220.96				220.96
33	759.16				759.16	71	138.21				138.21
46	395.32				395.32	72	229.51				229.51
50	206.78	1.11			205.67	82	215.71				215.71
54	398.76				398.76						
64	579.04			110.00	689.04		8,654.37		1,107.35		7,324.42
67	56.90				56.90			285.00		2.40	
69	260.52		110.00		150.52						
71	729.00	30.40			698.60						
72	1,168.59	2.60	80.00		1,085.99						
82	216.87			25.23	242.10						
85	20.28				20.28						
	12,718.83		217.45		13,046.59						
		141.46		818.63							
		131.96 Or.									

Bond Fund:

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

<u>Dist.</u>	<u>Amount</u>
1	52.34
4	11.59
28	241.65
46	80.92
	<u>386.50</u>

Notes: The above totals of the Co. Treasurer's subsidiary ledger balances are in agreement with the control fund balances.

Personal Official Bonds

January 11, 1943

<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	Fireman's Fund Ins. Co.	1-11-'43	5,000.00
Earl J. Rumsey	Aud. & Rec.	Fidelity & 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. Adm.	" " "	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. 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	Fid. & 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 11, 1943

<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 Ins. Co.	"	7-26-'43	3,500.00
1503	" " "	"	7-21-'43	3,500.00
892433	Dubuque Fire & Marine	"	11-12-'43	7,000.00
2301	Concordia Fire Ins. Co.	"	7-21-'43	4,500.00
2322	" " " "	Garage & Jail	10-25-'43	1,000.00
1800	Franklin Fire Ins. Co.	Warehouse & Contents	4-18-'45	1,500.00
1791	" " " "	Co.Storage Whse	3-17-'45	2,750.00
357811	Firemans Fund Ins. Co.	Arvid Glover	10-25-'45	2,500.00
ABA75616	U.S.Fid. & Guar. Co.	Treas.Safe Robbery & Buglary	2-17-'45	4,500.00
CS98273	U.S.Fid. & Guar. Co.	Fleet policy on all Co. owned cars and trucks. \$25.00 deductible.		
		Bodily injury:		
		Per person	10,000.00	
		Per accident	20,000.00	
		Property Damage	5,000.00	

Depository Sureties

February 18, 1943

Trust receipts of the First Security Bank, Ogden, Utah, N. A. deposited by the First Security Bank of St. Anthony, Idaho.

#1578 U. S. Treas. Bonds	40,000.00
#1579 H. O. L. Bonds 1 $\frac{1}{2}$ %	<u>50,000.00</u>
	90,000.00

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

U. S. Treas Bonds	20,000.00
#268 U. S. Treas Bonds	6,400.00
#270 U. S. Treas. Bonds	6,400.00
#177 U. S. Treas. Bonds	2,500.00
Boise Junior College	5,000.00
Am. Tele. & Tel. Co. Bonds	5,000.00
U. S. Treas. Bonds	5,000.00
U. S. Treas. Bonds	5,000.00
U. S. Treas. Bonds	5,000.00
U. S. Treas. Bonds	25,000.00
U. S. Treas. Bonds	<u>25,000.00</u>
	110,500.00

Trust receipts of the Walker Bank & Trust Co. Salt Lake City, Utah, deposited by the American Nat'l Bank of Idaho Falls, Idaho.

#5521 U. S. Treas. Bonds	20,000.00
#5581 Western Union Tele. Co. 5% Bonds	2,000.00
#5623 U. S. Treas. Bonds	<u>600.00</u>
	22,600.00

Notes: In addition the County is secured to the amount of \$5,000.00 on each of the above banks by the Federal Depository Insurance Corporation.

Statement Of Comparison, Budget And Expense

January 12, 1942 to January 11, 1943

<u>Current Expense Fund:</u>	<u>Budget</u>	<u>Expense</u>
Clerk, Auditor and Recorder	6,140.00	5,977.94
Sheriff	8,298.00	5,851.41
Assessor	4,990.00	4,990.00
Treasurer & Tax Collector	5,255.00	5,255.00
Prosecuting Attorney	3,070.00	2,523.79
Elections	5,800.00	5,775.66
Commissioners	4,550.00	4,271.02
Supt. of Schools	3,255.00	2,987.47
Health & Sanitation	1,300.00	1,128.00
District Court	2,215.00	930.69
Probate Judge	2,025.00	1,882.75
Surveyor	250.00	218.48
Coroner	140.00	129.74
Court House & Grounds	3,935.00	3,935.00
General Miscellaneous	<u>6,455.00</u>	<u>4,701.71</u>
	57,678.00	50,558.66
Noxious Weed Fund	7,280.00	5,698.22
Agriculture Fund	1,823.00	1,627.97
Road & Bridge	28,256.43	28,143.56
Charity	10,920.00	7,053.95
Insect Pest Control	3,678.00	3,153.80