

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 11, 1943

to

January 8, 1944

WARREN VICKREY

Certified Public Accountant

POCATELLO, IDAHO

March 6, 1944

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 11, 1943 to January 8, 1944.

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, 1936.

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 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 correctly prepared and reflect the financial condition of the County as at the end of the period examined, while the supporting schedules show the financial operations of the period covered by this examination, when notes and comments are taken into consideration.

Respectfully submitted,



Warren Vickrey
Certified Public Accountant.

Subscribed and sworn before me

this 6th day of March 1944.



Comments And Recommendations

Our audit of the records of the Fee Collecting Offices was made in two examinations. The Auditor and Recorder records were verified at the close of the fiscal year due to the resignation of Earl Rumsey as County Auditor and Recorder while the records of the other Fee Collecting Offices were examined in connection with our regular annual audit. These records were found in good condition and were practically free from error. Quarterly reports have been made promptly and remittances have accompanied these reports.

In connection with our verification of the Cash of the County Treasurer it was noted that the Yellowstone Bank at Ashton did not have sufficient security pledged to cover the deposits held by this bank. We have asked the Treasurer to transfer \$25,000.00 from this account to the account with the First Security at St. Anthony to correct this condition and hereafter to keep all deposits well within the security pledged by the bank.

While substantiating the outstanding taxes receivable it was noted that cancellations have not been made up for many of the sales of county property when the contracts have been completely paid. In the case where county property is sold for cash or when sold on contract and the contract is fully paid the taxes against the property levied prior to the year of sale should be cancelled. These Orders or Requests for Cancellation should be worked up by the Deputy County Auditor and submitted to the board for their formal approval. After the Chairman of the Board has signed these orders evidencing the approval of the board they should be taken into the records by both the County Auditor and the County Tax Collector.

Over the period of the past year your Revenue and Expense Statement shows a very favorable excess of Revenue over Expense. This is as it should be in times such as these. As long as the prices for farm produce is high we feel your levies should be kept up if the funds can be used to an advantage. Indebtedness should be redeemed as rapidly as possible and some provision should be made for the time when it will not be possible to collect moneys so readily.

The general financial condition of the county is better than it was a year ago. Some of this increase can be traced to the inability to secure materials and labor, however we feel the greater part of it is due to the good management of your board. Your conservative policy toward expenditures should be continued while levies should be kept up and your reserves strengthened.

Consolidated Balance Sheet

January 8, 1944

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital Accounts</u>	<u>Special & Trust</u>
Cash	366,355.48	193,758.10		172,597.38
Real Taxes Cur.	96,029.97	44,554.25		51,475.72
Real Taxes Del.	47,889.83	26,710.95		21,178.88
Per. Taxes 1943	3,145.86	1,911.45		1,234.41
Per. Taxes Del.	480.63	317.43		163.20
Deferred Exp.	849.90	23.75		826.15
County Property	<u>208,573.73</u>	<u> </u>	<u>208,573.73</u>	<u> </u>
	723,325.40	267,275.93	208,573.73	247,475.74
 <u>LIABILITIES:</u>				
A/c Pay (State)	40,003.52	40,003.52		
Warrants Payable	2,392.98	725.60		1,667.38
Coupons Due 1944	5,807.50	5,807.50		
Bonds Due 1944	20,000.00	20,000.00		
Bonds not Due	93,000.00		93,000.00	
Reserves:				
General School	33,201.52	33,201.52		
Bond & Int.	39,539.67	39,539.67		
Special A/cs	239,081.20			239,081.20
Trust Accounts	6,727.16			6,727.16
Current Surplus	127,998.12	127,998.12		
Capital Surplus	<u>115,573.73</u>	<u> </u>	<u>115,573.73</u>	<u> </u>
	723,325.40	267,275.93	208,573.73	247,475.74

Fund Balances And Current Liabilities Of Co. Treasurer
And Tax-Collector Brought Forward To March 8, 1944 With
Cash Statement As Of Same Time

<u>Fund Balances & Current Liabilities:</u>		<u>Cash Statement</u>	
Fund Balances 1-8-'44	366,355.48	Paid Warrants, Tax Cer. and Coupons	162,236.75
Plus: Co. Auditors Cer- tificates Nos. 374-400	<u>9,747.56</u>	Cash on Hand	399.19
	376,103.04	Current Checks	947.09
Tax Certificates Not. Rep.	153.54	Tax Payers Claims	245.78
Tax Collections Not Rep.	490.04	Past Due Checks	134.69
Long & Short A/c	13.37	First Security Bank	
		Tax Collector	46,754.04
		Treasurer	55,847.59
		Am. Nat'l Bk. I.F.	15,000.00
		Yellowstone Bank, Ashton	<u>95,194.86</u>
	<u>376,759.99</u>		376,759.99

Schedule 19

Depository Sureties, March 8, 1944

First Security Bank, St. Anthony, Idaho.

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

5684 H. O. L. Corp Bonds 1 $\frac{1}{2}$ %	50,000.00	5371 U.S.A.Treas Bonds 2 $\frac{1}{2}$ %	<u>50,000.00</u>
5851 U.S.A.Treas Bonds 2 3/4%	50,000.00		
			150,000.00

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

U.S.Treas Bonds 2 $\frac{1}{2}$ %	5,000.00	U.S.A. Treas Bonds 2 3/4%	25,000.00
U.S.Treas Bonds 2 $\frac{1}{2}$ %	5,000.00	U.S.Treas Bonds 2%	5,000.00
U.S.Treas Bonds 2 3/4%	10,000.00	U.S.Treas Bonds 2 3/4%	<u>5,000.00</u>
U.S.Treas Bonds 3%	5,000.00		
Am. T. & T. Co. Bonds 3 $\frac{1}{2}$ %	5,000.00		70,000.00
Boise Jr. College	5,000.00	Safekeeping Receipts	
		268 U.S.Treas Bonds 2 $\frac{1}{2}$ %	6,400.00
		270 U.S.Treas Bonds 2 $\frac{1}{2}$ %	6,400.00
		177 U.S.Treas Bonds 2%	<u>2,500.00</u>
			15,300.00

Notes: We do not consider the above Safekeeping receipts comply with the Idaho
Statutes covering depository securities.

Trust Receipts of the Walker Bank & Trust Co. Salt Lake City, Utah, deposited
by the American National Bank, Idaho Falls.

5521 U. S. Treas Bonds	20,000.00
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Operating Funds Balance Sheets

January 8, 1944

<u>ASSETS:</u> <u>Funds:</u>	<u>Cash</u>	<u>Current Real</u>	<u>Delinquent Real</u>	<u>1943 Personal</u>	<u>Del. Per.</u>	<u>Totals</u>
State	35,555.56	10,544.67	3,221.28	401.42	41.78	49,764.71
Current Exp.	30,245.82	14,060.06	4,882.19	535.16	52.78	49,799.76
					23.75*	49,799.76
Road & Bridge	19,125.19	5,857.79	3,575.65	222.98	29.49	28,811.10
County School	18,898.32	8,571.68	5,071.31	551.19	109.02	33,201.52
Road Bond	53,294.25					53,294.25
Refund Bond	9,619.22	2,344.47		89.23		12,052.92
Warrant Red.	35.83		6,308.06		44.30	6,388.19
Agriculture	1,957.33	584.42	172.85	22.26	3.58	2,740.44
Charity	16,496.90	1,172.23	2,813.25	44.60	17.39	20,544.37
Insect Pest	2,840.52		190.36		4.30	3,035.18
Noxious Weed	5,689.16	1,418.93	476.00	44.61	14.79	7,643.49
	193,758.10	44,554.25	26,710.95	1,911.45	317.43	267,275.93
					23.75*	Deferred Exp.

<u>LIABILITIES:</u> <u>Funds;</u>	<u>Accounts* Warrants</u>	<u>Bonds</u>	<u>Coupons</u>	<u>Reserves</u>	<u>Surplus</u>	<u>Totals</u>
State	40,003.52*				9,761.19	49,764.71
Current Exp.	600.66				49,199.10	49,799.76
Road & Bridge	40.37				28,770.73	28,811.10
Co. School				33,201.52		33,201.52
Road Bond		17,000.00	4,757.50	31,536.75		53,294.25
Refund Bond		3,000.00	1,050.00	8,002.92		12,052.92
Warrant Red.					6,388.19	6,388.19
Agriculture	16.20				2,724.24	2,740.44
Charity	28.35				20,516.02	20,544.37
Insect Pest	7.80				3,027.38	3,035.18
Noxious Weed	32.22				7,611.27	7,643.49
	40,003.52*					
	725.60	20,000.00	5,807.50	39,539.67	127,998.12	267,275.93
			Sch.	33,201.52		

Analysis Of Surplus Accounts

January 11, 1943 to January 8, 1944

CREDITS:

<u>F u n d s:</u>	<u>Balances</u> <u>1-11-'43</u>	<u>Excess</u> <u>Revenue</u>	<u>Transfers</u>	<u>Additions</u>	<u>War.</u> <u>Adj.</u>	<u>Totals</u>
State	12,240.42			685.74		12,926.16
Current Exp.	37,340.96	12,054.20		35.80		49,430.96
Road & Bridge	25,954.08	2,946.17				28,900.25
Road Bond	32,063.34			347.70		32,411.04
Refund Bond	1,835.60	3,523.25	1,373.07	1,275.66		8,007.58
Funding Bond	1,334.99	38.08				1,373.07
Warrant Red.	6,388.78					6,388.78
Agriculture	2,373.37	361.93				2,735.30
Charity	20,778.01				.50	20,778.51
Insect Pest	2,525.92	121.93		397.20		3,045.05
Weeds	9,637.10					9,637.10

DEBITS:

<u>F u n d s:</u>	<u>Taxes</u> <u>Cancelled</u>	<u>Excess</u> <u>Exp.</u>	<u>Transfers</u>	<u>War.</u> <u>Adj.</u>	<u>Balances</u> <u>1-8-'44</u>	<u>Totals</u>
State	65.30	3,099.67			9,761.19	12,926.16
Current Exp.	230.06			1.80	49,199.10	49,430.96
Road & Bridge	129.52				28,770.73	28,900.25
Road Bond		874.29			31,536.75	32,411.04
Refund Bond	4.66				8,002.92	8,007.58
Funding Bond			1,373.07			1,373.07
Warrant Red.	.59				6,388.19	6,388.78
Agriculture	11.05			.01	2,724.24	2,735.30
Charity	58.20	204.29			20,516.02	20,778.51
Insect Pest	17.67				3,027.38	3,045.05
Noxious Weed	359.28	1,665.45		1.10	7,611.27	9,637.10

Statement Of Revenue And Expense

January 11, 1943 to January 8, 1944

<u>Revenue:</u>	<u>State</u>	<u>Cur. Exp.</u>	<u>Co. School</u>	<u>Agri- culture</u>	<u>Charity</u>	<u>Road & Bridge</u>
Levy of 1943	36,142.98	45,417.54	28,312.69	1,887.82	3,786.62	18,922.15
Penalty	13.02	36.15	29.07	1.80	9.40	21.69
Int. on Del.	564.73	777.49	840.32	36.24	275.41	394.11
Motor V. Lic.	2,326.78					
Court Fees	99.00					
Sale Co. Prop.	183.12	1,921.65	1,522.61	95.86	499.93	1,153.06
Inherit. Tax.	1,037.80	115.32				
St. & Co. Lic.	84.00	1,250.00				
Officers Fees		2,635.02				
Rent Co. Prop.		107.00				
Liquor App.		7,100.46				
Coll. Fees		1,340.39				
Costs, etc.		53.20	23.17			
Pub. Sch. Int.			40,125.59			
Forest App.			913.28			2,739.84
Fines		80.00	209.10			
	<u>40,451.43</u>	<u>60,834.22</u>	<u>71,975.83</u>	<u>2,021.72</u>	<u>4,571.36</u>	<u>23,230.85</u>
<u>DEDUCT:</u>						
Expense	<u>43,551.10</u>	<u>48,780.02</u>		<u>1,659.79</u>	<u>4,775.65</u>	<u>20,284.68</u>
<u>Excess Of:</u>						
Revenue		12,054.20		361.93		2,946.17
Expense	3,099.67				204.29	
To Reserve			71,975.83			

<u>Revenue:</u>	<u>Insect Pest</u>	<u>Weeds</u>	<u>Road Bond</u>	<u>Refund Bond</u>
Levy of 1943		4,033.32		7,573.25
Penalty	1.45	4.52		
Int. on Del.	43.54	237.17		
Sales of Co. P.	76.94	277.22		
Spec. Charges		3,524.35		
Motor V. Lic.			8,830.38	
Motor Fuel.			11,997.83	
	<u>121.93</u>	<u>8,076.58</u>	<u>20,828.21</u>	<u>7,573.25</u>
<u>DEDUCT:</u>				
Expense	<u>None</u>	<u>9,742.03</u>	<u>21,702.50</u>	<u>4,050.00</u>
<u>Excess Of:</u>				
Revenue	121.93			3,523.25
Expense		1,665.45	874.29	

Operations In State Account

January 11, 1943 to January 8, 1944

<u>Source</u>	<u>Balances 1-11-'43</u>	<u>Collect- ions</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balances 1-8-'44</u>
Charge of 1942	22,298.70	3,933.06	22,298.70	22,298.70	
Del. Taxes		4,495.38			
Int. on Del. Taxes		564.73			
Sale Co. Prop.		183.12			
Court Fees	51.00	137.50	188.50	51.00	137.50
Inheritance Tax	2.88	1,037.80	1,040.68	423.92	616.76
St. & Co. License	10.50	45.50	56.00	56.00	
Motor V. License	123.80	2,326.78	2,450.58	2,354.94	95.64
1943 Charge		24,546.85	40,003.52		40,003.52
	<u>22,486.88</u>	<u>37,270.72</u>	<u>66,037.98</u>	<u>25,184.56</u>	<u>40,853.42</u>

Summary Of Accounts Payable

Total Accounts Payable	66,037.98
<u>Less:</u>	
Balance January 11, 1943	<u>22,486.88</u>
Charge for year	43,551.10

Cash Operations In Funds

January 11, 1943 to January 8, 1944

<u>Funds</u>	<u>Balances 1-11-'43</u>	<u>Apportion- ed to</u>	<u>Transferred</u>		<u>Disburs- ed from</u>	<u>Balances 1-8-'44</u>
			<u>To</u>	<u>From</u>		
State	23,469.40	37,129.51	141.21.		25,184.56	35,555.56
Cur. Exp.	18,629.48	59,015.25	3,057.96		50,456.87	30,245.82
Road & Bridge	15,115.36	25,363.71	1,030.61	3,560.59	18,823.90	19,125.19
Agriculture	1,463.03	2,117.71	85.67		1,709.03	1,957.33
Charity	13,803.21	7,251.29	446.84		5,004.44	16,496.90
General School	6,871.58	76,471.98	1,374.40	65,819.64		18,898.32
Insect Pest	3,030.94	790.84	68.74		1,050.00	2,840.52
Noxious Weed	7,338.44	8,083.77	171.87		9,904.92	5,689.16
Road Bond	36,798.59	21,175.91			23,040.00	34,934.50
Refund Bond	6,155.60	6,410.55	1,373.07		4,320.00	9,619.22
Funding Bond	6,484.99	38.08		1,373.07	5,150.00	
Warrant Red.	7.44	28.39				35.83
Ind. Schools	65,041.51	70,755.76	49,022.80	129.11	122,088.33	62,602.63
Special Road		10,868.02				10,868.02
Common Schools:						
General	31,027.15	38,565.99	15,894.95	38.12	50,820.84	34,629.13
Trans.	525.36	242.24				767.60
Sinking	240.78	303.78			400.56	144.00
Tuition	8,792.73	9,491.25		48.00	6,408.15	11,827.83
Land Sales	8,594.35	3,981.30		7,301.43		5,274.22
Tax Certificates	730.76	2,102.16			2,185.78	647.14
Cities & Vil.	31,535.75	58,571.64	4,883.60	1,238.27	55,754.81	37,997.91
Sheriff's Rev.	239.40					239.40
Institute	5.00					5.00
Cemeteries	3,037.17	4,751.92	18.80	116.55	4,553.60	3,137.74
Watermaster	174.86	105.10			99.11	180.85
Veterans Mem.	1,394.33	2,038.11	85.67		2,090.82	1,427.29
Grazing	776.86	383.78			599.24	561.40
Co. Tuition	293.57		1,968.59			2,262.16
Motor Fuel	18,359.75					18,359.75
Highway	39.35	25.06			39.35	25.06
	309,976.74		79,624.78		389,684.36	
		446,063.10		79,624.78		366,355.48

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

Summary Of Receipts By Source

January 11, 1943 to January 8, 1944

<u>General Miscellaneous</u>		Current Collections, Real Rolls:		
Road Work	243.57	Levy of 1942	75,601.48	
Inheritance Tax	1,153.12	Levy of 1943	<u>189,473.60</u>	265,075.08
State School	40,125.59	Delinquent Collections, Real Rolls:		
Refunds	170.31	Levy of 1932	72.96	
Costs,	54.45	Levy of 1933	44.35	
Liquor App.	14,200.90	Levy of 1934	740.91	
Rent Co. Prop.	122.00	Levy of 1935	1,995.35	
School Tuition	16.63	Levy of 1936	2,711.50	
Supplies Sold	22.80	Levy of 1937	3,168.80	
Grazing	383.78	Levy of 1938	1,320.85	
Fines	80.00	Levy of 1939	2,427.60	
Sale of Equip.	774.85	Levy of 1940	9,070.40	
Forest App.	<u>3,653.12</u>	Levy of 1941	9,529.89	
	61,001.12	Levy of 1942	11,947.01	
		Interest	<u>8,175.03</u>	51,204.65
		Current Collections, Personal:		
		Levy of 1942	2,751.47	
		Levy of 1943	<u>13,816.51</u>	16,567.98
		Delinquent Collections, Personal:		
		Levy of 1939	11.11	
		Levy of 1940	88.55	
		Levy of 1941	93.77	
		Levy of 1942	<u>111.93</u>	305.36
		Fees of Officers:		
		Auditor, Clerk & Recorder	2,320.40	
		Sheriff	128.10	
		Probate Judge	<u>561.12</u>	3,009.62
		Motor Vehicle License	18,321.00	
		Motor Fuels Tax	<u>14,997.29</u>	33,318.29
		Sale of County Property		5,240.95
		State & County License		1,425.00
		Weed Eradication		3,124.02
		Tax Certificates		2,102.16
		School Miscellaneous		3,688.87
		General Miscellaneous		<u>61,001.12</u>
				446,063.10

Fees Of County Officers

Auditor, Clerk & Recorder:

<u>Quarter</u>	<u>Totals</u>	<u>Recorder</u>	<u>State</u>	<u>County</u>	<u>Code</u>
First	469.45	442.45	6.00	21.00	
Second	603.45	547.45	12.00	34.00	10.00
Third	574.55	337.55	54.00	138.00	45.00
Fourth	<u>672.95</u>	<u>582.45</u>	<u>21.00</u>	<u>52.00</u>	<u>17.50</u>
	2,320.40	1,909.90	93.00	245.00	72.50

Record of Remittances and Cash Statement
January 10, 1944

Remitted to County Treasurer	
First, Second & Third Quarters	1,647.45
First Security Bank, St. A.	<u>672.95</u>
	2,320.40

Sheriff:

<u>Quarter</u>	<u>Total</u>
First	<u>17.30</u>
Second	26.40
Third	66.10
Fourth	<u>18.30</u>
	128.10

Probate Judge:

<u>Quarter</u>	<u>Totals</u>	<u>Civil</u>	<u>Crim- inal.</u>	<u>Mar- riages</u>	<u>Probate</u>	<u>Fines</u>	<u>Ex- pense</u>
First	75.80	13.00		55.50	10.00	.15	2.85
Second	259.55	24.00	22.50	75.00	5.00	134.00	.95
Third	88.77	15.00	9.00	42.50		22.60	.33
Fourth	<u>137.00</u>	<u>19.00</u>	<u>21.00</u>	<u>78.00</u>	<u>10.00</u>	<u>9.00</u>	
	561.12	71.00	52.50	251.00	25.00	165.75	4.13

Cash Disbursements By Funds

January 11, 1943 to January 8, 1944

<u>Funds</u>	<u>Expended By.</u>	<u>Amount</u>	<u>Totals</u>
Current Expense	Warrants	49,289.27	
	Wit. & Juror Cer.	1,143.85	
	Warrants 1944	<u>23.75</u>	50,456.87
Road & Bridge	Warrants		18,823.90
Charity	Warrants		5,004.44
Agriculture	Warrants		1,709.08
Insect Pest	Warrants		1,050.00
Noxious Weed	Warrants		9,904.92
Independent Schools	Co. Auditor's War.	122,088.33	
Cities & Villages	" " "	55,754.81	
Vets. Mem.	" " "	2,090.82	
State of Idaho.	" " "	25,184.56	
Cemeteries	" " "	4,553.60	
Watermaster	" " "	99.11	
Highway	" " "	<u>39.35</u>	209,810.58
Common Schools:			
General Fund	School War. 1943	49,989.82	
	Int. on Warrants	4.87	
	School Warrants 1944	<u>826.15</u>	50,820.84
Tuition Fund	School War.		6,408.15
Sinking Fund	School War.		400.56
Range Improvement	R. I. Warrants		599.24
Tax Certificates	Tax Certificates		2,185.78
Road Bond:	Bonds	16,000.00	
	Coupons	<u>7,040.00</u>	23,040.00
Refund Bond	Bonds	3,000.00	
	Coupons	<u>1,320.00</u>	4,320.00
Funding Bond:	Bonds	5,000.00	
	Coupons	<u>150.00</u>	5,150.00
			<u>389,684.36</u>

Notes: School Warrant Summary:

General	49,989.82	
Tuition	6,408.15	
Sinking	<u>400.56</u>	56,798.53

Operations In Warrants

January 11, 1943 to January 8, 1944

F u n d s	Outstanding	Issued	Adjust.		Redeemed	Outstanding
	1-11-'43		Dr.	Cr.		1-8-'44
Current Expense	2,251.96	48,780.02	2.50	.70	50,433.12	600.66
Road & Bridge	2,140.18	16,724.09			18,823.90	40.37
Common Schools	634.02	57,831.87	.02		56,798.53	1,667.38
Charity	257.64	4,775.65	.10	.60	5,004.44	28.35
Agriculture	65.48	1,659.79	.01		1,709.08	16.20
Insect Pest	1,057.80				1,050.00	7.80
Noxious Weed	194.01	9,742.03	1.10		9,904.92	32.22
Co. Auditor's Warrants:						
State		25,184.56			25,184.56	
Highway		39.35			39.35	
Cities & Villages		55,754.81			55,754.81	
Cemeteries		4,553.60			4,553.60	
Ind. Schools		122,088.33			122,088.33	
Vets. Mem.		2,090.82			2,090.82	
Watermaster		99.11			99.11	
	6,601.09		3.73	1.30		2,392.98
		349,324.03			353,534.57	

Notes: The amounts in the above "Redeemed" column were proved by "Paid" warrants or certificates turned by the County Treasurer to the County Auditor for credit on the monthly reports of the County Treasurer.

Warrants Outstanding

January 8, 1944

<u>Current Expense</u>			<u>Road & Bridge</u>			<u>Common Schools</u>		
<u>Number</u>	<u>Issue</u>	<u>Amount</u>	<u>Number</u>	<u>Issue</u>	<u>Amount</u>	<u>Number</u>	<u>Issue</u>	<u>Amount</u>
70	1940	2.50	446	1937	28.75	108		2.69
282	1941	2.50	93	1938	1.00	485		17.33
125 WC	1943	6.25	423	1940	.75	18	1942	1.11
637		1.50	432	1942	2.00	985	1943	25.65
651		25.00	341	1943	7.87	1399-1400		138.00
679		21.49				1410		19.32
687		60.00				1432-3		12.80
735		50.00				1502-4		252.70
739-40		4.20			40.37	1532		30.80
750		220.00				1562-5		278.95
763		78.31				1572		1.70
775		2.50				1575		20.74
777		100.00				1629		4.10
789		13.31				1639-42		94.62
792		2.10				1655-59		262.65
795		11.00				1674-6		158.80
		600.66				1682-4		180.78
						1686-7		164.64
					28.35			
								1,667.38

Agriculture

<u>Number</u>	<u>Issue</u>	<u>Amount</u>
83	1943	16.20

Weed Eradication

<u>Number</u>	<u>Issue</u>	<u>Amount</u>
160	1942	32.22

Insect Pest

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

Operations In Tax Certificates

January 11, 1943 to January 8, 1944.

Outstanding January 11, 1943	730.76
Issued	<u>2,102.16</u>
	2,832.92
<u>Less: Applied</u>	<u>2,185.78</u>
Outstanding, January 8, 1944	647.14

Tax Certificates Outstanding, January 8, 1944

<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
9	5.00	715	69.75
63	16.00	723	.91
176	3.60	727-8	13.72
211	9.14	732	15.40
216	2.73	734-5	6.90
245	5.00	740	5.46
346	3.45	742	8.00
353	4.00	745	8.00
367	4.00	752	1.46
380	2.04	756-9	18.23
445	2.56	761	13.92
471	5.00	767	5.00
493	15.00	769	3.00
499	10.00	775-6	772
511	9.46	781	2.47
533	14.00	799	50.00
546	5.00	802-4	75.02
573	5.00	807-9	84.88
578	10.00	811	9.53
580	5.57	813-4	<u>68.49</u>
584	1.02		
590	1.87		647.14
625	3.39		
691	8.00		
695-6	12.00		
702	10.00		
707	.60		
710	5.00		
713	.85		

Notes: No tax notes were issued or redeemed during this period.

Operations In Bonded Indebtedness

January 11, 1943 to January 8, 1944

<u>Date</u>	<u>Issue</u>	<u>Rate</u>	<u>Outstanding 1-11-'43</u>	<u>Paid</u>	<u>Outstanding 1-8-'44</u>
7-1-'33	Road Refunding	5½	110,000.00	16,000.00	94,000.00
7-1-'33	Refunding-Ref.	6	22,000.00	3,000.00	19,000.00
7-1-'33	Funding	6	5,000.00	5,000.00	None
			137,000.00	24,000.00	113,000.00

Operations In Bond Coupons

January 11, 1943 to January 8, 1944

<u>Issue</u>	<u>Outstanding 1-11-'43</u>	<u>Accrued</u>	<u>Paid</u>	<u>Outstanding 1-8-'44</u>
Road Refunding	1,485.00	5,610.00	7,040.00	55.00
Refunding-Ref.	90.00	1,230.00	1,320.00	None
Funding		150.00	150.00	
	1,575.00	6,990.00	8,510.00	55.00

Bonds Outstanding, January 11, 1944

Schedule 15

Road-Refunding

Refunding-Refunding

<u>Numbers</u>	<u>Due</u>	<u>Amount</u>	<u>Numbers</u>	<u>Due</u>	<u>Amount</u>
122-38	7-1-'44	17,000.00	47-52	7-1-'44	3,000.00
139-56	7-1-'45	18,000.00	53-60	7-1-'45	4,000.00
157-75	7-1-'46	19,000.00	61-68	7-1-'46	4,000.00
176-94	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
		94,000.00			19,000.00

Operations In Real Taxes Receivable

January 11, 1943 to January 8, 1944

Current Rolls:

<u>Year</u>	<u>Outstanding 1-11-'43</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collections</u>	<u>To Del- inquents</u>	<u>Outstanding 1-8-'44</u>
1942	84,721.72		197.06	75,601.48	8,923.18	
1943		285,309.55 449.99t	385.72	189,473.60		95,900.22

Notes: First Delinquents for the 1943 Roll have not been transferred to the Delinquent Taxes Receivable Ledger Accounts.

<u>Delinquents For 1942:</u>			
First Delinquents	10,173.03		
Second Delinquents	8,923.18		
Penalty	381.92		
			19,478.13

Delinquent Rolls:

<u>Year</u>	<u>Balances 1-11-'43</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>Balances 1-8-'44</u>
1930	3,606.30				3,606.30
1931	2,993.14				2,993.14
1932	456.51			72.96	383.55
1933	4,418.11			44.35	4,373.76
1934	5,362.65			740.91	4,621.74
1935	6,145.60			1,995.35	4,150.25
1936	6,153.51		37.36	2,711.50	3,404.65
1937	9,193.02		32.98	3,168.80	5,991.24
1938	4,581.92		20.07	1,320.85	3,241.00
1939	6,160.06		27.57	2,427.60	3,704.89
1940	11,729.46		132.16	9,070.40	2,526.90
1941	15,982.20		123.73	9,529.89	6,328.58
1942		<u>19,478.13</u>	<u>74.04</u>	<u>11,947.01</u>	<u>7,457.08</u>
	76,782.48	19,478.13	447.91	43,029.62	52,783.08

Operations In Personal Rolls

January 11, 1943 to January 8, 1944

Current Rolls:

<u>Year</u>	<u>Balances</u> <u>1-11-'43</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-8-'44</u>	<u>To Del-</u> <u>inquents</u>
1942	2,910.49			2,751.47		159.02
			449.99t			
1943		17,863.59	285.48	13,816.51	3,311.61	

Delinquent Rolls:

<u>Year</u>	<u>Balances</u> <u>1-11-'43</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-8-'44</u>
1937	57.19				57.19
1938	139.84		10.20		129.64
1939	76.24		23.62	10.89	41.73
1940	237.65		22.56	86.81	128.28
1941	217.86		39.70	91.93	86.23
1942		<u>159.02</u>	<u>10.59</u>	<u>109.74</u>	<u>38.69</u>
	728.78	159.02	106.67	299.37	481.76

Notes: Penalty has been deducted from the amounts which appear on the above Delinquent schedule.

Reconciliation Of Cash Balances For Common School Districts
Of County Treasurer To Unincumbered Balances Of County Superintendent
Of Schools, July 12, 1943

<u>General Fund</u>					<u>Tuition Fund</u>				
<u>Dist.</u>	<u>Co. Treas.</u>	<u>War.</u> <u>O/s</u>	<u>Adjust</u> <u>Dr.</u> <u>Cr.</u>	<u>Co. Supt.</u>	<u>Dist</u>	<u>Co. Treas</u>	<u>Adjust</u>	<u>Co. Supt.</u>	
R.H. 1	3,659.12			3,659.12	1	341.11		341.11	
1	683.16			683.16	2	195.95		195.95	
2	329.29			329.29	3	642.76		642.76	
3	649.92	6.30		643.62	6	112.52		112.52	
6	920.48			920.48	9	211.07		211.07	
9	553.37			553.37	14	964.05	431.95D	532.10	
13	3,470.87		3.24	3,474.11	17	623.99		623.99	
14	1,284.50	75.00a		1,284.50	18	550.33		550.33	
17	1,094.07	2.06	.10	1,091.91	28	2,064.98	1100.97	1,964.01	
18	563.44			563.44	29	792.10	1225.00		
20	(36.62)			(36.62)			2.05c	569.15	
28	1,604.69	100.94	2.26	1,602.46	31	952.02		952.02	
29	731.96	71.68		660.28	50	505.60		505.60	
31	1,077.53	17.33b	17.33		54	373.02		373.02	
		3.00	.10	1,074.63	64	440.93		440.93	
46	265.32			265.32	69	221.08		221.08	
50	806.43	25.65			71	138.21		138.21	
		1.11b	1.11	780.78	72	231.03		231.03	
54	219.23			219.23	82	217.04		217.04	
64	420.34		110.00	530.34					
69	440.97		110.00	330.97		9,577.79		8,821.92	
71	718.16			718.16		War. O/s	225.00		
72	357.88	93.64		264.24		Dr.	532.92		
82	894.32			894.32		Cr.	2.05		
HS Tuit.	135.78			135.78					
		396.71							
	20,844.21		112.36	20,642.89					
		275.00-	232.75						
		321.71							
					<u>Bond Fund:</u>				
					<u>Dist</u>	<u>Co. Treas</u>	<u>Adjust</u>	<u>Co. Supt.</u>	
					1	68.23		68.23	
					46	78.18		78.18	
						146.41		146.41	
<u>Notes:</u>	(a) Not posted in period by County Superintendent.								
	Control Funds:								
	General		20,082.54		Tuition	9,577.73			
	Transportation		761.67	20,844.21	Bond	146.41			

Personal Official Bonds

January 10, 1944

<u>Officer</u>	<u>Office</u>	<u>Surety Co.</u>	<u>Expires</u>	<u>Amount</u>
J. O. Gooch	Commissioner	U.S.Fid. & Guar. Co.	1-12-'47	5,000.00
J. Roy Orme	Commissioner	Standard Acc. Ins. Co.	1-8-'45	5,000.00
J. J. Remington	Commissioner	Firemans Fund Ind.	1-8-'45	5,000.00
Earl J. Rumsey	Clerk of Court	Fidelity & Deposit Co.	1-13-'47	5,000.00
	Auditor & Recorder	" "	1-13-'47	5,000.00
L Eric. Johnson	Treasurer	Am. Surety Co.	1-8-'45	40,000.00
	Tax Collector	" " "	1-8-'45	10,000.00
	Public Administrator	" " "	1-8-'45	2,000.00
Willis Humphries	Assessor	U.S.Fid. & Guar. Co.	1-8-'45	10,000.00
Edwin C. Hill	Sheriff	Am. Surety Co.	1-8-'45	10,000.00
O. K. Merservy	Probate Judge	Fid. & Dep. Co.	1-8-'45	5,000.00
Ralph J. Litton	Co. Attorney	U.S.Fid. & Guar. Co.	1-8-'45	2,000.00
E. O. Rich	Supt. of Pub. Ins.	U.S.Fid. & Guar. Co.	1-8-'45	2,000.00
Lewis J. Kiser	Co. Coroner	Am. Surety Co.	1-8-'45	1,000.00
F. deSwolinski	Co. Surveyor	Am. Surety Co.	1-8-'45	2,000.00
A. O. Ruthardt	Deputy Sheriff	Am. Surety Co.	1-8-'45	5,000.00
Kathryn Coffin	Deputy Auditor	Fid. & Dep. Co.	1-13-'47	2,000.00
Evelyn Baker	Deputy Assessor	U.S.Fid. & Guar. Co.	1-8-'45	2,000.00

Insurance In Force

January 10, 1944

<u>No.</u>	<u>Company</u>	<u>Property</u>	<u>Expires</u>	<u>Amount</u>
1800	The Franklin Fire Ins. Co.	Warehouse & Stge	4-18-'45	1,500.00
1508	Continental Ins. Co.	Court House	7-26-'46	3,500.00
1507	" " "	" "	7-21-'46	3,500.00
3454	Concordia Fire Ins. Co.	" "	7-21-'46	4,500.00
3426	" " " "	" "	3-1-'46	5,000.00
3461	" " " "	" "	10-21-'46	1,500.00
2342	Merchants Fire Ins. Co.	" "	3-1-'46	5,000.00
10005	" " "	Furniture & Fix.	10-14-'46	3,500.00
1156232	Dubuque Fire & Marine Co.	Court House	11-12-'46	7,000.00

Automobile Insurance:

CS198303	U.S.Fid. & Guar Co.	Fleet Policy on all county cars and trucks	Bodily Injury:	3-1-'44	
		Property Damage	5,000.00	Per person	10,000.00
		Collision on car values.		Per Accident	20,000.00
3712-S	State of Idaho Workmen's Compensation Insurance.				
GR71-1393	Home Ind. Co.	Treas. Office Robbery		5-3-'45	1,300.00
ABA75616	U.S.Fid. & Guar. Co.	Treas. Office Burglary		2-17-'45	4,500.00

Notes: From the above policies it appears that the Court House as well as the Furniture and Fixtures is under insured, in our opinion.

Statement Of Comparison, Budget And Expense

January 11, 1943 to January 8, 1944

	<u>Budget</u>	<u>Expense</u>
Current Expense Fund:		
Clerk, Auditor and Recorder	6,880.00	6,165.84
Sheriff	8,005.00	5,616.08
Assessor	5,570.00	5,667.58
Treasurer & Tax Collector	6,265.00	5,703.90
Prosecuting Attorney	3,515.00	3,322.64
Commissioners	5,075.00	4,246.19
Supt. of Schools	3,460.00	3,303.86
Health & Sanitation	1,300.00	1,159.00
District Court	2,865.00	1,688.32
Probate Judge	2,283.00	2,124.21
Surveyor	260.00	235.32
Coroner	150.00	149.69
Court House & Grounds	6,260.00	5,352.49
General Miscellaneous	<u>5,965.00</u>	<u>4,244.90</u>
	57,853.00	48,780.02
Road & Bridge	23,872.00	18,775.62
Charity	8,400.00	4,775.65
Agriculture	2,018.00	1,659.79
Weed Eradication	7,460.00	9,742.03
Insect Pest Control	3,000.00	None