

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 10, 1944

to

January 8, 1945

WARREN VICKREY

Certified Public Accountant

POCATELLO, IDAHO

February 12, 1945

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 10, 1944 to January 8, 1945.

This audit has been performed and the following report prepared in accordance with the Uniform Specifications of Audit as prescribed by the Bureau of Accounts for the State of Idaho dated November 1, 1936.

In our opinion, the accompanying schedules are correct and have been prepared in conformity with generally accepted accounting principles applied on a basis consistent with the scope of your operations. We feel they fairly present your financial position as of the closing date of this period and also show the financial operations of your county for the time covered by this audit.

Respectfully submitted,



Warren Vickrey
Certified Public Accountant.

Subscribed and sworn before me

this 12th day of February, 1945.



NOTARY PUBLIC - ST. ANTHONY, IDAHO

Comments And Recommendations

In going over your records this year the most outstanding phase that comes to our notice is the rate at which your Current Expense reserve is being expended. The present maximum levy of four mills is not sufficient for this fund in normal times and when expenditures are higher than normal due to the general price rise which is in force this levy does not begin to provide the necessary funds. Under our present four mill levy the reserve of this fund is being depleted around \$11,000.00 each year. We understand that there is a movement on foot to raise this levy for counties of your valuation to five mills, and while this would be a step in the right direction it would not cover the necessary expense of this fund.

While going over the records of the fee collecting offices it was noted that the Probate Judge used the fees collected during the last quarter for expense. We do have a statute allowing this practice but it was not intended for normal conditions such we are in at present. The Probate Judge has been informed of the intent of this law and has been requested to place his expenditures through the regular channels in the future.

During our examination it was noted that at present you are carrying \$30,000.00 fire insurance on the Court House and \$3,500.00, on the Furniture & Fixtures in the Court House. As you know we are in a period of rising costs and from all signs it is likely to continue to rise for several years after the war. Even if materials and equipment were available we do not feel you could begin to replace your present plant for the above amounts. In order to approach a protected position we would suggest that you increase your insurance on the Court House \$10,000.00 and also that you add \$1,500.00 to the insurance on the Furniture & Fixtures.

Taking all funds into consideration there was no decrease in the Current Surplus during the past year and your operating funds continue to show a strong cash balance. We feel that this is as it should be and that levies must be held up in times such as these so that this cash position will not be depleted. At present the prices of all farm produce is high and, as indicated by the tax collections for the past year, the people have the money to pay their obligations.

In going over the books of the county we see improvement in many of your records during the past year. Proficiency in the keeping of these accounts is not attained in a day and the tax payer little realizes the cost attached to the changing of officers and deputies. If your present personnel can be maintained for a few years your records will continue to improve. Greater service will be rendered the tax payer and some savings will be effected in dollars and cents.

Consolidated Balance Sheet

January 8, 1945

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital Accounts.</u>	<u>Special & Trust</u>
Cash	370,651.90	177,195.72		193,456.18
Cur. Taxes Real	92,646.46	37,310.84		55,335.62
Del. Taxes Real	69,705.68	23,553.23		46,152.45
Per. Taxes 1944	1,496.89	915.49		581.40
Del. Taxes Personal	484.81	212.58		272.23
 County Property	 <u>145,395.71</u>	 <u> </u>	 <u>145,395.71</u>	 <u> </u>
	680,381.45	239,187.86	145,395.71	295,797.88
 <u>LIABILITIES:</u>				
Accounts Payable	20,098.55*	20,098.55		
Warrants Payable	7,867.66	1,984.87		5,882.79
Coupons Pay. 1945	5,347.50	5,347.50		
Bonds Pay. 1945	22,000.00	22,000.00		
Bonds not due	71,000.00		71,000.00	
 Reserves:				
General School	37,271.78	37,271.78		
Bond	23,521.31	23,521.31		
Special A/cs	285,310.75			285,310.75
Trust A/cs	4,604.34			4,604.34
 Current Surplus	 128,963.85	 128,963.85		
Capital Surplus	<u>74,395.71</u>	<u> </u>	<u>74,395.71</u>	<u> </u>
	680,381.45	239,187.86	145,395.71	295,797.88

Fund Balances And Current Liabilities Of Co. Treasurer
And Tax-Collector Brought Forward To February 13, 1945
With Cash Statement As Of Same Time

<u>Fund Balances & Current Liabilities:</u>		<u>Cash Statement:</u>	
Fund Balances 1-8-'45	370,651.90	Cash on hand	344.15
Plus: Co. Aud. Cer. Nos. 128-137	<u>1,293.25</u>	First Security Bank:	
		Treasurer	134,589.59
Less: Treas. Report for January	371,945.15	Tax-Collector	4,679.29
	<u>114,085.67</u>	Yellowstone Bank	107,599.67
	257,859.48	Am. Nat'l Bank	15,000.00
Tax Collections Turned Held	3,321.99	L. & S. A/c	.70
	<u>1,029.82</u>		
Tax Certificate Held	<u>2.12</u>		
	262,213.41		<u>262,213.41</u>

Schedule 19

Depository Sureties, February 13, 1945

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

2002 U. S. A. Treas. Bonds 12-15-'54/'52 2%	100,000.00
5986 U. S. A. Trea. Bonds 9-15-'59/'56 2 3/4%	200,000.00
	<u>300,000.00</u>

Trust receipts of the Chase Nat'l Bank New York, N. Y. deposited by the American Nat'l Bank Idaho Falls, Idaho.

U. S. A. Treas. Notes 1 1/2% 12-15-'46	20,000.00
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Trust receipts of the Utah State Nat'l Bank, Salt Lake City, Utah deposited by the Yellowstone Banking Co. of Ashton, Idaho.

Am. T. & T. Co. 3 1/2% Bonds	5,000.00	U.S.A.Treas Bonds 2 1/2%	5,000.00
Boise Jr. College, Bonds	5,000.00	U.S.A.Treas Bonds 2 3/4%	10,000.00
U.S.A.Treas Bonds 2 3/4%	5,000.00	U.S.A.Treas Bonds 2%	40,000.00
U.S.A.Treas Bonds 2 1/2%	5,000.00	U.S.A.Treas Bonds	<u>25,000.00</u>
U.S.A.Treas Bonds 3%	5,000.00		
			105,000.00

Operating Funds Balance Sheets

January 8, 1945

<u>ASSETS:</u>		Current	Delinquent 1944		Del.	
<u>Funds:</u>	<u>Cash</u>	<u>Real</u>	<u>Real</u>	<u>Personal</u>	<u>Per.</u>	<u>Totals</u>
State	22,624.59	5,158.15	3,220.41	105.30	25.20	31,133.65
Current Exp.	26,851.60	8,673.54	3,196.35	175.44	38.45	38,935.38
Road & Bridge	23,626.75	6,938.83	3,486.20	140.35	30.40	34,222.53
Co. School	26,596.52	6,505.16	3,871.20	264.50	34.40	37,271.78
Road Bond	34,995.14					34,995.14
Refund Bond	13,622.58	1,943.28	256.69	41.10	10.02	15,873.67
Warrant Red.	61.01		6,284.10		44.30	6,339.41
Agriculture	1,855.74	485.83	161.82	10.25	2.52	2,516.15
Charity	19,530.09	3,256.76	2,168.53	137.26	17.39	25,110.03
Insect Pest	3,561.33	971.64	254.57	20.50	5.10	4,813.14
Noxious Weed	<u>3,870.37</u>	<u>3,377.66</u>	<u>653.36</u>	<u>20.79</u>	<u>4.80</u>	<u>7,926.98</u>
	177,195.72	37,310.84	23,553.23	915.49	212.58	239,137.86

<u>LIABILITIES:</u>	<u>Accounts*</u>					
<u>Funds:</u>	<u>Warrants</u>	<u>Bonds</u>	<u>Coupons</u>	<u>Reserves</u>	<u>Surplus</u>	<u>Totals</u>
State	20,098.55*				11,035.10	31,133.65
Current Exp.	1,283.85				37,651.53	38,935.38
Road & Bridge	434.60				33,787.93	34,222.53
County Sch.				37,271.78		37,271.78
Road Bond		18,000.00	4,372.50	12,622.64		34,995.14
Refund Bond		4,000.00	975.00	10,898.67		15,873.67
Warrant Red.					6,389.41	6,389.41
Agriculture	6.05				2,510.10	2,516.15
Charity	59.35				25,050.68	25,110.03
Insect Pest	7.80				4,805.34	4,813.14
Noxious Weed	<u>193.22</u>				<u>7,733.76</u>	<u>7,926.98</u>
	20,098.55*		5,347.50		128,963.85	
	1,984.87	22,000.00		60,793.09		239,137.86

Analysis Of Surplus Accounts

January 10, 1944 to January 8, 1945

CREDITS:

<u>Funds:</u>	<u>Balances</u> <u>1-10-'44</u>	<u>Excess</u> <u>Revenue</u>	<u>Add</u>	<u>War.Adj.</u>	<u>Totals</u>
State	9,761.19	1,493.05			11,254.24
Current Expense	49,199.10		270.78		49,469.88
Road & Bridge	28,770.73	5,141.57			33,912.30
Road Bond	31,536.75		29.16		31,565.91
Refund Bond	8,002.92	2,903.40			10,906.32
Warrant Red.	6,388.19		1.22		6,389.41
Agriculture	2,724.24				2,724.24
Charity	20,516.02	4,614.02		20.00	25,150.04
Insect Pest	3,027.38	1,778.04			4,805.42
Noxious Weed	7,611.27	201.42			7,812.69

DEBITS:

<u>Funds:</u>	<u>Taxes</u> <u>Cancelled</u>	<u>Excess</u> <u>Expense</u>	<u>Transfers</u>	<u>War.Adj.</u>	<u>Balances</u> <u>1-8-'45</u>	<u>Totals</u>
State	219.14				11,035.10	11,254.24
Current Exp.	484.32	11,316.03		18.00	37,651.53	49,469.88
Road & Bridge	124.37				33,787.93	33,912.30
Road Bond		542.20	18,359.75	41.32	12,622.64	31,565.91
Refund Bond	7.65				10,898.67	10,906.32
Warrant Red.					6,389.41	6,389.41
Agriculture	15.70	198.25		.19	2,510.10	2,724.24
Charity	99.36				25,050.68	25,150.04
Insect Pest	.08				4,805.34	4,805.42
Noxious Weed	78.93				7,733.76	7,812.69

Statement Of Revenue And Expense

January 10, 1944 to January 8, 1945

<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 1944	20,701.65	30,093.78	22,570.33	1,880.86	11,285.16	24,075.02
Penalty	32.34	37.77	22.28	1.57	3.15	15.74
Int. on Del.	350.95	466.47	214.52	21.16	155.18	238.56
Motor V. Lic.	2,456.23					5,430.64
Court Fees	203.50					
Sale Co. Prop.	44.90	1,121.83	654.45	46.59	93.56	467.39
Inherit. Tax	96.97	10.77				
St. & Co. Lic.	111.40	1,220.00				
Fees of Officers		3,260.34				
Rent Co. Prop.		204.00				
Liquor App.		2,530.00				
Col. Fees		228.24				
Pub. Sch. Int.			40,036.54			
Forest App.			963.71			2,891.11
Fines			413.00			
Refunds			36.00			126.30
	<u>23,997.94</u>	<u>39,173.20</u>	<u>64,910.83</u>	<u>1,950.18</u>	<u>11,537.05</u>	<u>33,244.76</u>
<u>DEDUCT:</u>						
Expense	<u>22,504.89</u>	<u>50,489.23</u>		<u>2,148.43</u>	<u>6,923.03</u>	<u>28,103.19</u>
<u>Excess Of:</u>						
Revenue	1,493.05				4,614.02	5,141.57
Expense		11,316.03		198.25		
To Reserve			64,910.83			

<u>Revenue:</u>	<u>Insect Pest</u>	<u>Noxious Weed</u>	<u>Road Bond</u>	<u>Refund Bond</u>
Levy of 1944	3,761.72	6,181.15		7,523.44
Penalty		27.12		6.30
Int. on Del.	16.32	124.63	3.81	26.60
Land Sales		93.55		187.06
Special Chges		13,082.67		
Motor V. Lic.			11,108.27	
Motor Fuels Tax			10,085.72	
	<u>3,778.04</u>	<u>19,509.12</u>	<u>21,197.80</u>	<u>7,743.40</u>
<u>DEDUCT:</u>				
Expense	<u>2,000.00</u>	<u>19,307.70</u>	<u>21,740.00</u>	<u>4,840.00</u>
<u>Excess Of:</u>				
Revenue	1,778.04	201.42		2,903.40
Expense			542.20	

Operations In State AccountJanuary 10, 1944 to January 8, 1945

<u>Source</u>	<u>Balances 1-10-'44</u>	<u>Cash Collections</u>	<u>Due State</u>	<u>Remitted To State</u>	<u>Balances 1-8-'45</u>
Charge for 1943	40,003.52	9,873.85	40,003.52	40,003.52	
Delinquent Taxes		2,553.62			
Int. on Del. Tax.		350.95			
Sale of Co. Prop.		44.90			
Court Fees	137.50	111.00	248.50	155.50	93.00
Inheritance Tax	616.76	96.97	713.73	713.73	
St. & Co. License		111.40	111.40	16.00	95.40
Motor V. License	95.64	2,456.23	2,551.87	2,041.73	510.14
Code		92.50	92.50	15.00	77.50
1944 Charge		<u>14,637.37</u>	<u>19,636.79</u>	<u>314.28</u>	<u>19,322.51</u>
	40,853.42	30,328.79			
			63,358.31		
				43,259.76	
					20,098.55

Summary Of Accounts Payable

Total Accounts Payable	63,358.31
Less:	
Balance January 10, 1944	<u>40,853.42</u>
Net charge for year	22,504.89

Cash Operations In Funds

January 10, 1944 to January 8, 1945

<u>Funds</u>	<u>Balances 1-10-'44</u>	<u>Apportion- ed to</u>	<u>Transferred</u>		<u>Disbursed from</u>	<u>Balances 1-8-'45</u>
			<u>To</u>	<u>From</u>		
State	35,555.56	30,153.05	175.74		43,259.76	22,624.59
Current Exp.	30,245.82	45,237.24	1,168.83		49,800.29	26,851.60
Road & B.	19,125.19	27,075.12	5,822.48	687.08	27,708.96	23,626.75
Agriculture	1,957.33	2,018.08	39.10		2,158.77	1,855.74
Charity	16,496.90	9,826.80	78.42		6,872.03	19,530.09
Gen. School	18,898.32	69,820.20	548.71	62,670.71		26,596.52
Insect Pest	2,840.52	2,720.81			2,000.00	3,561.33
Noxious Weed	5,689.16	17,249.49	78.42		19,146.70	3,870.37
Spec. Road	10,868.02		41.32			10,909.34
Road Bond	34,934.50	26,657.60		5,471.96	21,125.00	34,995.14
Refund Bond	9,619.22	7,761.54	156.82		3,915.00	13,622.58
War. Red	35.83	25.18				61.01
Ind. Schools	62,602.63	76,803.04	48,710.42		123,812.98	64,303.11
Common Schools:						
General	34,629.13	37,064.21	14,947.63		50,641.99	35,998.98
Trans.	767.60					767.60
Sinking	144.00	112.75			251.06	5.69
Tuition	11,827.83	9,694.24			10,513.81	11,008.26
Land Sales	5,274.22	2,759.89		4,530.69		3,503.42
Tax Certificates	647.14	3,150.88			3,627.89	170.13
Cities & Vil.	37,997.91	49,573.42	1,760.91	206.23	55,252.36	33,873.65
Sheriff's Rev.	239.40					239.40
Institute	5.00					5.00
Cemeteries	3,137.74	4,653.95	20.79	22.01	4,541.61	3,248.86
Watermaster	180.85	89.79			96.10	174.54
Vets. Mem.	1,427.29	1,991.68	39.09		1,427.29	2,030.77
Grazing	561.40	311.65			186.66	686.39
Co. Tuition	2,262.16				1,968.59	293.57
Motor Fuel	18,359.75					18,359.75
Highway #1.	25.06	29.38			25.06	29.38
Teachers Aid		7,848.34				7,848.34
	366,355.48		73,588.68		428,331.91	
		432,628.33		73,588.68		370,651.90

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

Summary Of Receipts By Source

January 8, 1944 to January 8, 1945

<u>General Miscellaneous</u>		Current Collections: Real Rolls:		
State Sch. App.	40,036.54	Levy of 1943	79,309.09	
Forest App.	3,854.82	Levy of 1944	<u>202,521.10</u>	281,830.19
Supplies Sold	5.75	Delinquent Collections, Real Rolls:		
Refunds	391.33	Levy of 1932	30.04	
Inheritance Tax	107.74	Levy of 1933	102.83	
Liquor App.	5,059.99	Levy of 1934	174.65	
Grazing	311.65	Levy of 1935	169.22	
Gen. Co. Tuit.	<u>36.00</u>	Levy of 1936	1,542.61	
	49,803.82	Levy of 1937	2,310.31	
		Levy of 1938	178.02	
		Levy of 1939	461.28	
		Levy of 1940	1,291.92	
		Levy of 1941	4,763.03	
		Levy of 1942	3,533.73	
		Levy of 1943	10,521.63	
		Interest	<u>3,823.98</u>	28,903.25
<u>School Miscellaneous</u>		Personal Rolls:		
Tuition	566.61	Levy of 1943	3,281.59	
Equip. Sold	15.00	Levy of 1944	<u>15,721.16</u>	19,002.75
Refunds	<u>4.94</u>	Fees of Officers:		
	586.55	Auditor, Clerk, & Recorder	2,991.84	
		Sheriff	188.05	
		Probate Judge	<u>696.95</u>	3,876.84
		Motor V. License	18,945.00	
		Motor Fuel Tax	<u>10,085.72</u>	29,030.72
		Sales of Co. Property		3,459.63
		State & Co. License		1,400.00
		Weed Dept. Receipts		11,364.76
		Rent		218.94
		Tax Certificates		3,150.88
		General Miscellaneous		49,803.82
		School Miscellaneous		<u>586.55</u>
				432,628.33

Fees Of County Officers

Auditor, Clerk & Recorder:

<u>Quarter</u>	<u>Totals</u>	<u>Recorder</u>	<u>Clerk's</u>		<u>Code</u>
			<u>State</u>	<u>County</u>	
First	812.24	731.24	18.00	48.00	15.00
Second	949.00	846.00	24.00	59.00	20.00
Third	536.20	356.10	33.00	119.60	27.50
Fourth	<u>694.40</u>	<u>533.40</u>	<u>36.00</u>	<u>95.00</u>	<u>30.00</u>
	2,991.84	2,466.74	111.00	321.60	92.50

Sheriff:

<u>Quarter</u>	<u>Amount</u>
First	36.20
Second	72.90
Third	41.90
Fourth	<u>37.05</u>
	188.05

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>Dr. Expense</u>
First	159.50	20.00	9.00	100.50	10.00	23.00	3.00
Second	351.70	36.00	21.00	64.50	5.00	225.20	
Third	<u>185.75</u>	<u>40.00</u>	<u>3.00</u>	<u>102.75</u>	<u>10.00</u>	<u>30.00</u>	
	696.95	96.00	33.00	267.75	25.00	278.20	3.00
Fourth	105.00	26.00		69.00	10.00		105.00

Notes: A detailed verification was made of the fee collecting offices. All receipts, to our knowledge, have been properly recorded and funds held for quarterly reports have been promptly turned to the County Treasurer.

Cash Disbursements By Funds

January 10, 1944 to January 8, 1945

<u>Funds</u>	<u>Expended By:</u>	<u>Amounts</u>	<u>Totals</u>
Current Expense	Warrants		49,800.29
Road & Bridge	"		27,708.96
Charity	"		6,872.03
Agriculture	"		2,158.77
Insect Pest	"		2,000.00
Noxious Weed	"		19,146.70
Common School Districts:			
General Fund	School Warrants	50,615.01	
	Int. on Warrants	26.98	50,641.99
Tuition	Sch. Warrants		10,513.81
Sinking	" "		251.06
County Tuition	" "		1,968.59
Co. Auditor's Warrants:			
Independent Schools		123,812.98	
Cities & Villages		55,252.36	
Vets. Memorial		1,427.29	
State of Idaho		43,259.76	
Cemeteries		4,541.61	
Watermaster		96.10	
Highway District		25.06	
			228,415.16
Tax Certificates	Tax Certificates		3,627.89
Road Bond	Bonds	17,000.00	
	Coupons	4,125.00	21,125.00
Refund Bonds	Bonds	3,000.00	
	Coupons	915.00	3,915.00
Range Improvement	Range Warrants		186.66
			428,331.91

Summary Of School Warrants Paid

General	50,615.01
Tuition	10,513.81
Sinking	251.06
County Tuition	1,968.59
	<u>63,348.47</u>

Operations In Warrants
January 10, 1944 to January 8, 1945

<u>F u n d s</u>	<u>Outstanding</u>	<u>Issued</u>	<u>Adjust.</u>		<u>Redeemed</u>	<u>Outstanding</u>
	<u>1-10-'44</u>		<u>Dr.</u>	<u>Cr.</u>		<u>1-8-'45</u>
Current Expense	600.66	50,489.23	22.00	a4.00	49,824.04	1,283.85
Road & Bridge	40.37	28,103.19			27,708.96	434.60
Common Schools	1,667.38	68,330.55		a102.73 15.94	64,174.62	5,704.64
Charity	28.35	6,923.03		20.00	6,872.03	59.35
Agriculture	16.20	2,148.43	.19		2,158.77	6.05
Insect Pest	7.80	2,000.00			2,000.00	7.80
Noxious Weeds	32.22	19,307.70			19,146.70	193.22
Co. Auditor's Warrants:						
State		43,259.76			43,259.76	
Highway		25.06			25.06	
Cities & Villages		55,375.96			55,252.36	123.60
Cemeteries		4,596.16			4,541.61	54.55
Ind. Schools		123,812.98			123,812.98	
Vets. Memorial		1,427.29			1,427.29	
Watermaster		96.10			96.10	
	2,392.98		22.19		400,300.28	
		405,895.44		3594 a106.73		7,867.66

Notes: Summaries of Redeemed:

Current Expense:

Redeemed in 1943	23.75	
Redeemed in 1944	<u>49,800.29</u>	49,824.04

Common Schools:

Redeemed in 1943	826.15	
Redeemed in 1944	<u>63,348.47</u>	64,174.62

(a) Indicates warrants cancelled.

Warrants Outstanding

January 8, 1945

<u>Current Expense</u>			<u>Insect Pest</u>		<u>Common Schools</u>			
<u>Number</u>	<u>Issue</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>District</u>	<u>Amount</u>	
70	1940 ✓	2.50	9	1938	7.80	985	50	25.65
282	1941	2.50				1852	71	4.06
125	W.Cer	6.25	<u>Agriculture</u>			1897	54	25.00
687	1943 ✓	60.00				144	2	90.00
462	1944	4.00	<u>Number</u>		<u>Amount</u>	148	54	15.20
468		4.00				154	54	6.00
548		25.00	86	1944	.60	172-3	54	144.22
567		15.00	88		.35	175	54	3.60
770		45.00	90		5.10	210-1	54	150.00
841		10.00				238	54	1.50
867		5.00			6.05	240	54	2.26
927-8		10.00				254-6	54	152.00
955		5.00	<u>Noxious Weeds</u>			305	54	10.10
1028		5.00	<u>Number</u>		<u>Amount</u>	310-2	54	290.80
1056		5.00				325	54	10.20
1110		1.95				371	69	7.00
1125		15.07	160	1942	32.22	375	50	9.00
1146		5.50	163	1944	68.00	378-80	54	290.80
1154		3.50	166		93.00	386	31	7.00
1166		50.00				388	20	9.00
1183		122.70			193.22	408	28	9.00
1189		50.00				411	28	65.00
1196		5.00	<u>Charity</u>			412	17	9.00
1209		9.20	<u>Number</u>		<u>Amount</u>	420-1	29	145.20
1215-6		45.44				439	54	78.75
1223		14.00				443	31	103.76
1226		8.25	135	1941	3.35	448	72	9.00
1236		3.86	112	1944	56.00	450-1	72	54.74
1238		30.00				453	72	6.37
1247-58		715.13			59.35	455	82	7.92
		1,283.85				459	28	123.85

<u>Road & Bridge</u>			<u>Common Schools Cont'd</u>		
<u>Number</u>	<u>Issue</u>	<u>Amount</u>	<u>Number</u>	<u>Dist.</u>	<u>Amount</u>
446	1937	28.75	517	28	98.50
93	1938	1.00	518	14	26.86
423	1940	.75	520	14	2.00
201-2	1944	63.90			
259		12.75			5,704.64
407		123.70			
421		45.05			
425		7.50			
427		3.00			
433		148.20			
		434.60			

467	64	35.00
471-4	54	299.80
478	28	11.65
482	20	23.40
484	20	.23
487-9	20	303.70
491	13	65.10
492	Co.Tuit.	1,174.60
493	" "	14.85
494	64	130.00
495-501	29	475.75
502-5	14	370.30
506	29	99.40
507-8	54	29.67
509	29	27.00
510-3	18	80.00
514-5	31	157.66
516	14 Hi.	244.44

Warrants Outstanding Continued

January 8, 1945

County Auditor's Warrants

<u>Number</u>	<u>District</u>	<u>Amount</u>
844	Marysville Village	23.60
858	" "	19.55
866	Cemetery No. 5	30.63
883	Marysville Village	80.45
888	Cemetery No. 2	18.11
892	Cemetery No. 5	<u>5.81</u>
		178.15

Summary

Cities & Villages	123.60
Cemeteries	<u>54.55</u>
	178.15

Operations In Tax Certificates

January 10, 1944 to January 8, 1945

Balance January 8, 1945 (See Cash Operations In Funds)	170.13
<u>Plus:</u>	
Issued in 1945	<u>2.12</u>
	172.25
<u>Less:</u>	
Applied in 1945, held by Co. Treas.	<u>3.39</u>
Balance O/s 2-14-'45	168.86

Tax Certificates Outstanding, February 14, 1945.

<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
9	5.00	578	10.00
176	3.60	580	5.57
211	9.14	584	1.02
216	2.73	590	1.87
245	5.00	707	.60
346	3.45	713	.85
353	4.00	728	5.72
367	4.00	759	5.00
380	2.04	821	2.66
445	2.56	848	2.56
471	5.00	890	.60
493	15.00	892	6.71
511	9.46	893	8.57
546	5.00	894	34.03
573	5.00	#2	<u>2.12</u>
			168.86

Operations In Bonded Indebtedness

January 10, 1944 to January 8, 1945

<u>Date</u>	<u>Issue</u>	<u>Rate</u>	<u>Outstanding 1-10-'44</u>	<u>Redeemed</u>	<u>Outstanding 1-8-'45</u>
7-1-'33	Road Refunding	5 $\frac{1}{2}$	94,000.00	17,000.00	77,000.00
7-1-'33	Refunding-Refunding	6	19,000.00	3,000.00	16,000.00
			113,000.00	20,000.00	93,000.00

Operations In Bond Coupons

January 10, 1944 to January 8, 1945

<u>Issue</u>	<u>Outstanding 1-10-'44</u>	<u>Accrued</u>	<u>Paid</u>	<u>Outstanding 1-8-'45</u>
Road Refunding	55.00	4,702.50	4,125.00	632.50
Refunding-Refunding	_____	1,050.00	915.00	135.00
	55.00	5,752.50	5,040.00	767.50

Schedule 15

Bonds Outstanding, January 8, 1945

<u>Road-Refunding</u>			<u>Refunding-Refunding</u>		
<u>Numbers</u>	<u>Due</u>	<u>Amount</u>	<u>Numbers</u>	<u>Due</u>	<u>Amount</u>
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
		77,000.00			16,000.00

Operations In Real Taxes Receivable

January 10, 1944 to January 3, 1945

<u>Current Rolls:</u>						
<u>Year</u>	<u>Outstanding 1-10-'44</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collections</u>	<u>To Del- inquents</u>	<u>Outstanding 1-8-'45</u>
1943	95,900.22			79,309.09	16,591.13	
1944		295,144.95	249.04	202,521.10		92,646.46
		Trans. 271.65				

Notes: Delinquent taxes for the 1944 roll have not been transferred to the Delinquent Tax Receivable Ledger Accounts.

Delinquents for 1943.

First Delinquents	8,258.88	
Second Delinquents	8,332.25	
Penalty	<u>331.47</u>	16,922.60

Delinquent Rolls:

<u>Year</u>	<u>Balances 1-10-'43</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>Balances 1-10-'45</u>
1930	3,606.30				3,606.30
1931	2,993.14				2,993.14
1932	383.55			30.04	353.51
1933	4,373.76			102.83	4,270.93
1934	4,621.74			174.65	4,447.09
1935	4,150.25			169.22	3,981.03
1936	3,404.65		1,578.59	1,542.61	283.45
1937	5,991.24			2,310.31	3,680.93
1938	3,241.00		14.50	178.02	3,048.48
1939	3,704.89		75.68	461.28	3,167.93
1940	2,526.90		121.96	1,291.92	1,113.02
1941	6,328.58		111.71	4,763.03	1,453.84
1942	7,457.08		94.24	3,533.73	3,829.11
1943		<u>16,922.60</u>	<u>43.40</u>	<u>10,521.63</u>	<u>6,357.57</u>
	52,783.08	16,922.60	2,040.08	25,079.27	42,586.53

Operations In Personal Rolls

January 10, 1944 to January 8, 1945

Current Rolls:

<u>Year</u>	<u>Balances</u> <u>1-8-'44</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-8-'45</u>
1943	3,311.61		26.97	3,281.59	3.05
1944		17,489.70	271.65	15,721.16	1,496.89

Notes: In addition to the Personal Rolls shown above the following balances come forward from the former audit report as no payments on these years have been made during the past year.

1937	57.19
1938	129.64
1939	41.73
1940	128.28
1941	86.23
1942	<u>38.69</u>
	481.76

Penalty is not included in the delinquents shown on the above schedules.

Personal Official Bonds

January 8, 1945

<u>Officer</u>	<u>Office</u>	<u>Surety Company</u>	<u>Expires</u>	<u>Amount</u>
J. O. Gooch	Commissioner	U. S. Fid. & Guar.	1-12-'47	5,000.00
S. E. Angell	Commissioner	" " "	1-10-'49	5,000.00
J. J. Remington	Commissioner	" " "	1-12-'47	5,000.00
T. H. Foley	Clerk of Court	Fidelity & Deposit	1-13-'47	5,000.00
	Auditor & Recorder	" "	1-13-'47	5,000.00
Pauline Stevens	Co. Treasurer	Standard Acc. Ins.	1-13-'47	40,000.00
	Tax-Collector	" " "	1-13-'47	10,000.00
	Public Adm.	" " "	1-13-'47	2,000.00
Edgar Birch	Assessor	U.S.Fid. & Guar.	1-13-'47	10,000.00
Calvin Smith	Sheriff	" "	1-13-'47	10,000.00
O. K. Merservy	Probate Judge	Fid. & Deposit	1-13-'47	5,000.00
Ralph Litton	So. Attorney	U. S. Fid. & Guar.	1-13-'47	2,000.00
E. O. Rich	Supt. of Pub. Ins.	" " "	1-13-'47	2,000.00
Milton D. Hansen	Co. Coroner	Nat'l Surety Co.	1-13-'47	1,000.00
F. de Swolinski	Co. Surveyor	Am. Surety Co.	1-13-'47	2,000.00
Lucile Abegglen	Deputy Treasurer	Standard Acc. Co.	1-13-'47	5,000.00
Margaret Cordingly	Deputy Auditor	U.S.Fid. & Guar.	1-13-'47	2,000.00
Bernice Thompson	Deputy Assessor	" "	1-13-'47	2,000.00

Insurance In Force

January 8, 1945.

<u>Number</u>	<u>Insurance Company</u>	<u>Property</u>	<u>Expires</u>	<u>Amount</u>
1800	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
10006	" " " "	Furniture & Fix.	10-14-'46	3,500.00
1156232	Dubuque Fire & M. Ins.	Court House	11-12-'46	7,000.00
1791	Franklin Fire Ins. Co.	Co. Storage Ashton	3-17-'45	2,750.00

Automobile Insurance:

CS 385127	U.S.Fid. & Guar. Co.	Fleet Policy on all cars & trucks.	3-1-'45	
		Bodily Injury:		
	Property Damage:	Per person	10,000.00	
	Per Accident	Per Accident	20,000.00	5,000.00
CR 71-1393	Home Ind. Co.	Treas Off. Robbery	5-3-'45	1,300.00
ABA.75616	U.S.Fid. & Guar.	Treas. Off. Burglary	2-13-'45	4,500.00

Statement Of Comparison, Budget And Expense

January 10, 1944 to January 8, 1945

<u>Current Expense Fund:</u>	<u>Budget</u>	<u>Expense</u>
Clerk, Auditor & Recorder	6,905.00	6,471.41
Sheriff	7,855.00	5,747.92
Assessor	5,320.00	4,803.58
Treasurer & Tax-Collector	5,615.00	5,233.55
Prosecuting Attorney	3,230.00	2,402.32
Elections	5,800.00	5,653.45
Commissioners	4,950.00	4,280.36
Supt. of Schools	3,705.00	3,571.46
Health & Sanitation	1,300.00	1,135.21
District Court	2,865.00	379.69
Probate Judge	2,233.00	1,992.42
Surveyor	270.00	229.84
Coroner	300.00	150.12
Court House & Grounds	5,760.00	3,966.60
General Miscellaneous	<u>5,840.00</u>	<u>4,456.30</u>
	61,948.00	50,489.23
Road & Bridge	28,890.00	28,103.19
Charity	13,000.00	6,923.03
Agriculture	2,258.00	2,143.43
Noxious Weed	19,466.00	19,307.70