

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 8, 1945

to

January 14, 1946

WARREN VICKREY

Certified Public Accountant

POCATELLO, IDAHO

February 20, 1946

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

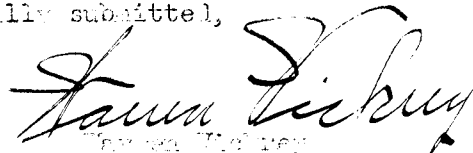
Gentlemen:

I have audited the books and records of the officers of Fremont County for the period from January 8, 1945 to January 14, 1946.

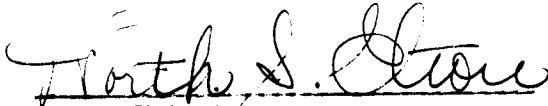
This audit has been performed and the following report prepared in accordance with the Uniform Specifications of Audit as prescribed by the Bureau of Accounts for the State of Idaho dated November 1, 1938.

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 period covered by this audit.

Respectfully submitted,


Warren Vickrey
Certified Public Accountant.

Subscribed and sworn before me
this 20th day of February, 1946.


Clerk of District Court In
and for Minidoka County, Idaho

Comments And Recommendations

With the increasing of the limits of levies authorized by the last legislature and the exercise of this option you have strengthened the balances of general county funds. Closing balances as of January 14, 1946 are almost as high as those of two years ago. We feel this is in line with the best practice and also that levies should be held at an amount that would maintain these reserves as long as the prices of farm produce is at a favorable level.

The current collection for the first half of 1945 was the highest that I have ever known in Fremont County. It amounts to almost 70% of the total charge for the year. This means that over 90% of the individual taxpayers paid their taxes in full for the 1945 year, as the corporations paid only half of their charge. This shows that the people have ample ability to meet their obligations. Under such conditions a pay-as-you-go policy should be followed very carefully. The funds should be provided in all cases before the expenditure is made. This is brought to your attention from time to time as it was just such a time as the present when the debt was created that was later financed in our present Refunding-Refunding Bond Issue which will not be redeemed until the middle of 1948. In other words it is going to take almost twenty years to pay this indebtedness that was created in 1928 to 1930 by Current Expense expenditures, some of which were made at a time when the people had plenty of money to have paid them. Due to the fact that no principle payments were made on this issue for the first ten years of its life, the interest that has been paid exceeds the principle, or it has required over \$170,000.00 of the tax-payers funds to redeem an \$84,000. bond issue.

Again this year we have gone over the records of the fee collecting offices in detail. These records are being well kept and reports are promptly made. Remittances accompany these reports and all funds appear to have been properly accounted for. There has been quite an increase in the amount of work required by these offices and it will likely be necessary to provide extra help to fill this demand for some time to come.

In going over the claims of your county it was noted that they are not always evidenced by the individual receiving the materials or supplies also many times purchases are made in small amounts. Many counties have appointed one of their officers as a purchasing agent, and require that all purchases be authorized by a purchase order secured from this individual. This is brought to your attention as prices are high, this tends to devalue money and make people a little careless with the handling, especially of public funds. We feel every caution should be taken to check this trend and that you should put forth every effort to get your money's worth from every dollar expended.

During our examination your officers and deputies have complied with all of our requests for information and assistance and I thank them for their cooperation.

Consolidated Balance Sheet

January 14, 1946

| <u>ASSETS:</u> | <u>Totals</u> | <u>Operating Funds</u> | <u>Capital</u> | <u>Special & Trust</u> |
|-------------------------|-----------------------|---------------------------------|-----------------------|---------------------------------|
| Cash | 432,349.98 | 237,285.64 | | 195,064.34 |
| Cur. Taxes Real | 103,724.05 | 43,460.45 | | 60,263.60 |
| Del. Taxes Real | 115,214.44 | 23,785.30 | | 91,429.14 |
| Personal 1945 | 2,714.47 | 1,608.31 | | 1,106.16 |
| Del. Personal | 463.75 | 199.15 | | 264.60 |
| County Property | <u>120,967.69</u> | <u> </u> | <u>120,967.69</u> | <u> </u> |
| | 775,434.38 | 306,338.85 | 120,967.69 | 348,127.84 |
| <u>LIABILITIES:</u> | | | | |
| Acc. Pay. (State) | 42,502.98 | 42,502.98 | | |
| Warrants Payable | 13,000.21 | 2,356.44 | | 10,644.47 |
| Coupons Due 1946 | 3,802.50 | 3,802.50 | | |
| Bonds Due 1946 | 23,000.00 | 23,000.00 | | |
| Bonds Not Due | 48,000.00 | | 48,000.00 | |
| Reserves: | | | | |
| General School | 48,671.64 | 48,671.64 | | |
| Bond & Interest | 36,655.87 | 36,655.87 | | |
| Special A/cs | 333,704.41 | | | 333,704.41 |
| Trust A/cs | 3,773.96 | | | 3,773.96 |
| Current Surplus | 149,349.42 | 149,349.42 | | |
| Capital Surplus | <u>72,967.69</u> | <u> </u> | <u>72,967.69</u> | <u> </u> |
| | 775,434.38 | 306,338.85 | 120,967.69 | 348,127.84 |

Fund Balances And Current Liabilities Of Co. Treasurer
And Tax-Collector Brought Forward To February 7, 1946
With Cash Statement As Of Same Time.

| <u>Fund Balances & Current Liabilities</u> | | <u>Cash Statement</u> | |
|--|------------------|-----------------------|-------------------|
| Fund Balances 1-14-'46 | 432,349.98 | Current Checks | 3,723.20 |
| Co. Aud. Cer. Nos. 306-7 | 254.61 | Currency | 110.00 |
| Tax Col. not yet reported | 1,776.70 | Silver & pennies | 78. ⁷⁵ |
| Cash Book Diff. | 16.37 | Warrants Paid | 8,656.30 |
| Tax Certificates | 10.00 | First Security Bank. | |
| | | Treasurer | 19,588.95 |
| | | Tax Collector | 304,648.81 |
| | | Yellowstone Bank, | 77,599.67 |
| | | Am. Nat'l Bank | 15,000.00 |
| | | L. & S. A/c | 1.98 ⁸ |
| | <hr/> 434,407.66 | | <hr/> 434,407.66 |

Schedule 19

Depository Sureties, February 7, 1946

First Security Bank:

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

| | | | |
|---------------------------------------|------------|--|------------------|
| No. 6109 U. S. A. Treas. Bonds 2 3/4% | 50,000.00 | | |
| 6746 U. S. A. Treas. Bonds 2% | 100,000.00 | | |
| 5986 U. S. A. Treas. Bonds 2 3/4% | 200,000.00 | | |
| | | | <hr/> 350,000.00 |

Yellowstone Banking Co. Ashton, Idaho.

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

| | | | |
|---------------------------|-----------|-----------------------|-----------|
| U.S.A. Treas Bonds 2% | 5,000.00 | U.S.A. Treas Bonds 3% | 5,000.00 |
| U.S.A. Treas Bonds 2 1/2% | 5,000.00 | U.S.A. Treas Bonds 2% | 40,000.00 |
| U.S.A. Treas Bonds 2 3/4% | 5,000.00 | Boise Jr. College | 5,000.00 |
| U.S.A. Treas Bonds 2 1/2% | 5,000.00 | | |
| U.S.A. Treas Bonds 2 3/4% | 10,000.00 | | 80,000.00 |

American Nat'l Bank, Idaho Falls, Idaho.

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 Bonds 1 1/2% | 20,000.00 |
|-----------------------------|-----------|

Notes: In addition to the above securities the County is protected to the amount of \$5,000.00 in each of the above depositories by the Federal Depository Insurance Corporation.

Operating Funds Balance Sheets

January 14, 1946

ASSETS:

| <u>Funds:</u> | Cash | Current Real | Delinquent Real | 1945 Personal | Del. Per. | Totals |
|---------------|------------|-----------------|--------------------|------------------|--------------|------------|
| State | 36,537.00 | 13,211.69 | 2,867.94 | 334.62 | 23.16 | 49,974.41 |
| Current Exp. | 40,056.80 | 13,449.48 | 3,013.56 | 465.66 | 35.18 | 57,020.68 |
| Road & B. | 24,362.03 | 7,169.17 | 3,612.46 | 281.72 | 27.79 | 35,453.17 |
| Co. School | 39,473.83 | 6,184.83 | 2,743.40 | 232.83 | 31.95 | 48,671.64 |
| Road Bond | 50,004.96 | | | | | 50,004.96 |
| Refund Bond | 12,615.18 | 673.93 | 125.91 | 29.19 | 9.20 | 13,453.41 |
| Warrant Red. | 63.06 | | 6,282.63 | | 44.30 | 6,390.04 |
| Agriculture | 1,419.73 | 560.99 | 106.89 | 21.17 | 2.32 | 2,111.10 |
| Charity | 22,264.53 | 1,623.01 | 2,248.76 | 153.45 | 16.17 | 26,370.92 |
| Insect Pest | 5,409.91 | 1,122.00 | 188.71 | 42.15 | 4.69 | 6,767.46 |
| Nox. Weed. | 5,078.61 | 2,405.55 | 2,589.99 | 42.52 | 4.39 | 10,121.06 |
| | 237,285.64 | | 23,785.30 | | 199.15 | |
| | | 43,460.45 | | 1,608.31 | | 306,338.85 |

LIABILITIES:

| <u>Funds:</u> | Warrants A/c Pay* | Bonds | Coupons | Reserve | Surplus | Totals |
|---------------|----------------------|-----------|----------|-----------|------------|------------|
| Refund Bond | | 4,000.00 | 750.00 | 8,703.41 | | 13,453.41 |
| State | 42,502.98* | | | | 7,471.43 | 49,974.41 |
| Cur. Exp. | 1,016.83 | | | | 56,003.82 | 57,020.68 |
| Road & B. | 677.56 | | | | 34,775.61 | 35,453.17 |
| Co. School | | | | 48,671.64 | | 48,671.64 |
| Road Bond | | 19,000.00 | 3,052.50 | 27,952.46 | | 50,004.96 |
| War. Red. | | | | | 6,390.04 | 6,390.04 |
| Agriculture | 140.01 | | | | 1,971.09 | 2,111.10 |
| Charity | 278.09 | | | | 26,092.83 | 26,370.92 |
| Insect Pest | 7.80 | | | | 6,759.66 | 6,767.46 |
| Nox. Weed | 236.12 | | | | 9,884.94 | 10,121.06 |
| | 42,502.98* | | | | | |
| | 2,356.44 | | 3,802.50 | | 149,349.42 | |
| | | 23,000.00 | | 85,327.51 | | 306,338.85 |

Analysis Of Surplus Accounts
January 3, 1945 to January 14, 1946

CREDITS:

| <u>F u n d s:</u> | <u>Balances</u> <u>1-8-'45</u> | <u>Excess</u> <u>Revenue</u> | <u>Add</u> | <u>Totals</u> |
|-------------------|-----------------------------------|---------------------------------|------------|---------------|
| State | 11,035.10 | | | 11,035.10 |
| Current Expense | 37,651.53 | 18,303.54 | 53.56 | 56,011.63 |
| Road & B. | 33,787.93 | 3,038.90 | | 36,826.83 |
| Road Bond | 12,622.64 | 15,329.82 | | 27,952.46 |
| Refund Bond | 10,898.67 | | | 10,898.67 |
| Warrant Red. | 6,389.41 | .63 | | 6,390.04 |
| Agriculture | 2,510.10 | | | 2,510.10 |
| Charity | 25,050.68 | 1,042.15 | | 26,092.83 |
| Insect | 4,805.34 | 1,954.32 | | 6,759.66 |
| Weeds | 7,733.76 | 2,173.33 | | 9,907.09 |

DEBITS:

| <u>F u n d s:</u> | <u>Excess</u> <u>Expense</u> | <u>Trans.</u> | <u>War.</u> <u>Adj.</u> | <u>Balances</u> <u>1-14-'46</u> | <u>Totals</u> |
|-------------------|---------------------------------|---------------|----------------------------|------------------------------------|---------------|
| State | 3,563.67 | | | 7,471.43 | 11,035.10 |
| Current Exp. | | | 7.81 | 56,003.82 | 56,011.63 |
| Road & B. | | 2,041.41 | 9.81 | 34,775.61 | 36,826.83 |
| Road Bond | | | | 27,952.46 | 27,952.46 |
| Refund Bond | 2,195.26 | | | 8,703.41 | 10,898.67 |
| Warrant Red. | | | | 6,390.04 | 6,390.04 |
| Agriculture | 526.91 | | 12.10 | 1,971.09 | 2,510.10 |
| Charity | | | | 26,092.83 | 26,092.83 |
| Insect | | | | 6,759.66 | 6,759.66 |
| Weeds | | | 22.15 | 9,884.94 | 9,907.09 |

Statement Of Revenue And Expense

January 8, 1945 to January 14, 1946.

| <u>REVENUE:</u> | <u>State</u> | <u>Cur. Exp.</u> | <u>County School</u> | <u>Agri.</u> | <u>Charity</u> | <u>Road & Bridge</u> |
|-------------------|------------------|------------------|----------------------|-----------------|-----------------|--------------------------|
| Levy of 1945 | 35,304.90 | 45,923.60 | 22,961.80 | 1,915.55 | 5,746.67 | 24,479.32 |
| St. & Co. Lic. | 52.00 | 1,240.00 | | | | |
| Int. on Del. | 142.75 | 234.14 | 192.10 | 13.72 | 71.08 | 137.20 |
| Court Fees | 138.00 | | | | | |
| Inherit. Tax | 733.52 | 81.58 | | | | |
| Motor V. Lic. | 2,568.14 | | | | | |
| Lease & Rent | | 414.00 | | | | |
| Land Sales | | 812.63 | 373.10 | 28.11 | 130.00 | 323.52 |
| Liquor App. | | 12,363.80 | | | | |
| Col. Fees | | 810.37 | | | | |
| Fees of Officers | | 3,769.49 | | | | |
| Forest App. | | | 2,580.36 | | | 6,025.63 |
| Fines | | | 227.60 | | | |
| State School App. | | | 43,388.83 | | | |
| | <u>38,939.31</u> | <u>65,649.61</u> | <u>69,723.79</u> | <u>1,957.38</u> | <u>5,947.75</u> | <u>30,965.67</u> |
| <u>DEDUCT:</u> | | | | | | |
| Expense | <u>42,502.98</u> | <u>47,346.07</u> | | <u>2,434.29</u> | <u>4,905.60</u> | <u>27,926.77</u> |
| To Reserve | | | 69,723.79 | | | |
| Excess Of: | | | | | | |
| Revenue | | 18,303.54 | | | 1,042.15 | 3,038.90 |
| Expense | 3,563.67 | | | 526.91 | | |
| * - - - - | - - - - | - - - - | - - - - | - - - - | - - - - | - - - - |

| <u>REVENUE:</u> | <u>Weeds</u> | <u>Insect Pest</u> | <u>Poad Bond</u> | <u>Refund Bond</u> |
|-----------------|------------------|--------------------|------------------|--------------------|
| Land Sales | 37.73 | 31.69 | | 57.61 |
| Int. on Del. | 39.45 | 18.51 | | 45.98 |
| Spec. Chges | 10,552.87 | 391.77 | | |
| Motor V. Lic. | | | 17,695.36 | |
| Motor F. Tax | | | 19,356.96 | |
| Levy of 1945 | 3,831.11 | 3,831.11 | | 2,301.15 |
| Special Chges | <u>2,693.57</u> | | | |
| | 17,154.73 | 4,273.08 | 37,052.32 | 2,404.74 |
| <u>DEDUCT:</u> | | | | |
| Expense | <u>14,981.40</u> | <u>2,318.76</u> | <u>21,722.50</u> | <u>4,600.00</u> |
| Excess Of: | | | | |
| Revenue | 2,173.33 | 1,954.32 | 15,329.82 | |
| Expense | | | | 2,195.26 |

Operations In State Account

January 8, 1945 to January 14, 1946

| <u>Source</u> | <u>Balances 1-8-'45</u> | <u>Cash Col- lections</u> | <u>Due State</u> | <u>Remitted To State</u> | <u>Balances 1-14-'46</u> |
|--------------------|-----------------------------|-------------------------------|----------------------|------------------------------|------------------------------|
| Charge for 1944 | 19,322.51 | 4,250.45 | 19,322.51 | 19,322.51 | |
| Charge for 1945 | | 24,826.52 | 39,011.32 | | 39,011.32 |
| Delinquent Taxes | | 1,299.58 | | | |
| Int. on Del. Taxes | | 142.75 | | | |
| Court Fees | 93.00 | 138.00 | 231.00 | 93.00 | 138.00 |
| Inherit. Tax | | 733.52 | 733.52 | | 733.52 |
| St. & Co. Lic. | 95.40 | 52.00 | 147.40 | 95.40 | 52.00 |
| Motor V. Lic. | 510.14 | 2,568.14 | 3,073.28 | 510.14 | 2,568.14 |
| Code | 77.50 | | 77.50 | 77.50 | |
| | <u>20,098.55</u> | <u>34,010.96</u> | <u>62,601.53</u> | <u>20,098.55</u> | <u>42,502.98</u> |

Summary Of Accounts Payable

| | |
|-------------------------|------------------|
| Total Accounts Payable | 62,601.53 |
| <u>Less:</u> | |
| Balance January 8, 1945 | <u>20,098.55</u> |
| Net Charge for year | 42,502.98 |

Cash Operations In Funds

January 8, 1945 to January 14, 1946

| <u>Funds</u> | <u>Balances</u> <u>1-8-'45</u> | <u>Apportion-</u> <u>ed to</u> | <u>Transferred</u> | | <u>Disburs-</u> <u>ed from</u> | <u>Balances</u> <u>1-14-'46</u> |
|-----------------|-----------------------------------|-----------------------------------|--------------------|-------------|-----------------------------------|------------------------------------|
| | | | <u>To</u> | <u>From</u> | | |
| State | 22,624.59 | 34,010.96 | | | 20,098.55 | 36,537.00 |
| Cur. Expense | 26,851.60 | 59,667.59 | 1,158.48 | | 47,620.87 | 40,056.80 |
| Road & Bridge | 23,626.75 ✓ | 30,264.08 | 206.22 | 1,198.87 | 28,536.16 | 24,362.03 ✓ |
| Agriculture | 1,855.74 | 1,908.79 | 17.63 | | 2,362.43 | 1,419.73 |
| Charity | 19,530.09 | 7,342.01 | 79.29 | | 4,686.86 | 22,264.53 |
| Gen. School. | 26,596.52 | 70,957.78 | 243.46 | 58,323.93 | | 39,473.83 |
| Insect Pest | 3,561.33 | 4,149.35 | 17.99 | | 2,318.76 | 5,409.91 |
| Weeds | 3,870.37 | 16,133.54 | 35.35 | | 14,960.65 | 5,078.61 |
| Spec. Road | 10,909.34 ✓ | | | | 6,676.61 | 4,232.73 ✓ |
| Road Bond | 34,995.14 | 37,052.32 | | | 22,042.50 | 50,004.96 ✓ |
| Refund Bond | 13,622.58 | 3,767.04 | 50.56 | | 4,825.00 | 12,615.18 ✓ |
| War. Med. | 61.01 | 2.05 | | | | 63.06 |
| Ind. Schools | 64,303.11 | 84,210.67 | 55,653.85 | | 138,456.28 | 65,711.35 |
| Common Schools: | | | | | | |
| General | 35,998.98 | 42,736.57 | 17,365.98 | 509.19 | 60,488.92 | 35,103.42 |
| Trans. | 767.60 | | | | | 767.60 |
| Sinking | 5.69 | 216.99 | | | 5.69 | 216.99 |
| Tuition | 11,008.26 | 8,655.68 | 214.61 | 417.01 | 9,814.23 | 9,647.31 |
| Land Sales | 3,503.42 | 1,179.10 | | 2,453.18 | | 2,228.34 |
| Tax Cer. | 170.13 | 120.12 | | | 205.94 | 154.31 |
| Cities & Vil. | 33,873.65 | 60,320.62 | 1,935.92 | 745.40 | 52,331.87 | 43,002.92 |
| Sheriff's Rev. | 239.40 | | | | | 239.40 |
| Institute | 5.00 | | | | | 5.00 |
| Cemeteries | 3,243.86 | 4,537.88 | 36.00 | 64.97 | 4,322.93 | 3,484.84 |
| Watermaster | 174.54 | 72.27 | 5.39 | | | 252.20 |
| Vets Mem. | 2,030.77 | 1,900.00 | 17.63 | | 2,030.67 | 1,917.73 |
| Co. Tuition | 293.57 | | | | | 293.57 |
| Spec. Bridge | 18,359.75 ✓ | | | | | 18,359.75 ✓ |
| Airport | | 8,030.50 | | | | 8,030.50 |
| Highway Dist. | 29.38 | 2.23 | | | | 31.61 |
| Teachers Aid | 7,848.34 | 5,710.33 | 36.39 | 13,362.20 | | 232.86 |
| Crazing | 686.39 | 1,657.22 | | | 191.70 | 1,151.91 |
| | 370,651.90 | | 77,074.75 | | 422,026.62 | |
| | | 433,724.70 | | 77,074.75 | | 432,349.98 |

Notes: Transfers between funds summarized on the above schedule were examined by us and found to be in agreement with our statutes.

Summary Of Receipts By Source

January 8, 1945 to January 14, 1946

General Miscellaneous

| | |
|------------------|-----------------|
| St. Sch. App. | 43,388.83 |
| Inheritance Tax | 815.10 |
| Liquor App. | 24,727.57 |
| Refunds | 55.56 |
| Sale of Supplies | 1.00 |
| Grazing | 657.22 |
| Cattle Grub | 391.77 |
| Teachers Aid | 2,593.05 |
| Forest App. | <u>8,605.99</u> |
| | 81,236.09 |

Current Collections, Real Rolls:

| | |
|--------------|-------------------|
| Levy of 1944 | 69,701.49 |
| Levy of 1945 | <u>229,636.07</u> |

399,337.56

Delinquent Collections, Real Rolls:

| | |
|--------------|------------------|
| Levy of 1935 | 30.08 |
| Levy of 1936 | 87.38 |
| Levy of 1937 | 331.38 |
| Levy of 1938 | 75.89 |
| Levy of 1939 | 75.12 |
| Levy of 1940 | 88.75 |
| Levy of 1941 | 214.93 |
| Levy of 1942 | 2,557.15 |
| Levy of 1943 | 3,402.45 |
| Levy of 1944 | <u>14,862.56</u> |
| Interest | <u>2,179.18</u> |

23,713.87

School Miscellaneous

| | |
|----------------|---------------|
| Tuition | 1,549.92 |
| Transportation | 386.00 |
| Sales of Prop. | 884.00 |
| Refunds | 11.93 |
| Rent | 165.00 |
| Transfer | 231.00 |
| Teachers Aid | <u>834.85</u> |
| | 4,062.70 |

Personal Rolls:

| | |
|--------------|------------------|
| Levy of 1939 | 63.51 |
| Levy of 1944 | 1,284.47 |
| Levy of 1945 | <u>14,837.86</u> |

16,235.64

Fees Of Officers:

| | |
|---------------------------|---------------|
| Auditor, Clerk & Recorder | 2,987.30 |
| Sheriff | 313.60 |
| Probate Judge | <u>834.19</u> |

4,135.09

Motor V. License

20,263.50

Motor Fuels Tax

19,356.96

39,620.46

St. & Co. License

1,715.00

Sale of Co. Property

2,719.99

Weeds

10,285.18

Rent

414.00

Tax Certificates

190.12

School Miscellaneous

4,062.70

General Miscellaneous

81,236.09

483,724.70

Fees Of County Officers

Auditor, Clerk & Recorder:

| <u>Quarter</u> | <u>Totals</u> | <u>Clerk</u> | <u>Steno.</u> | <u>Code</u> | <u>Recording</u> |
|----------------|-----------------|---------------|---------------|--------------|------------------|
| 1945 | | | | | |
| First | 649.40 | 88.00 | 33.00 | 27.50 | 500.90 |
| Second | 658.50 | 82.00 | 30.00 | 25.00 | 521.50 |
| Third | 537.20 | 92.00 | 33.00 | 27.50 | 384.70 |
| Fourth | <u>1,142.20</u> | <u>121.00</u> | <u>42.00</u> | <u>35.00</u> | <u>944.20</u> |
| | 2,987.30 | 323.00 | 138.00 | 115.00 | 2,351.30 |

Sheriff:

| <u>Quarter</u> | <u>Amount</u> |
|----------------|---------------|
| 1945 | |
| First | 129.65 |
| Second | 32.05 |
| Third | 65.80 |
| Fourth | <u>86.10</u> |
| | 313.60 |

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> |
|----------------|---------------|--------------|-----------------------|----------------|------------------------|---------------|
| 1945 | | | | | | |
| First | 127.70 | 18.00 | 15.00 | 79.70 | 15.00 | |
| Second | 182.60 | 3.00 | 15.00 | 85.60 | | 79.00 |
| Third | 222.19 | 25.00 | 37.00 | 67.50 | 5.00 | 87.69 |
| Fourth | <u>301.70</u> | <u>11.00</u> | <u>57.00</u> | <u>60.00</u> | <u>10.00</u> | <u>163.70</u> |
| | 834.19 | 57.00 | 124.00 | 292.80 | 30.00 | 330.39 |

Cash Disbursements By Funds

January 8, 1945 to January 14, 1946

| <u>Fund</u> | <u>Expended By</u> | <u>Amount</u> | <u>Totals</u> |
|----------------------------|--------------------|---------------|---------------|
| Current Expense | Warrants | | 47,620.87 |
| Road & Bridge | Warrants | | 28,536.16 |
| Charity | Warrants | | 4,686.86 |
| Agriculture | Warrants | | 2,362.43 |
| Insect Pest | Warrants | | 2,318.76 |
| Weed Eradication | Warrants | | 14,960.65 |
| | | | |
| District Schools: | | | |
| General Fund | Warrants | 60,454.53 | |
| | Interest on War. | 34.39 | 60,488.92 |
| Tuition | Warrants | | 9,814.23 |
| Sinking | Warrant | | 5.69 |
| Special Road | Warrants | | 6,676.61 |
| | | | |
| County Auditor's Warrants: | | | |
| Independent Schools | | 138,456.28 | |
| Cities & Villages | | 52,321.87 | |
| Vets Memorial | | 2,030.67 | |
| State of Idaho | | 20,098.55 | |
| Cemetery Districts | | 4,322.93 | |
| | | 217,290.30 | 217,290.30 |
| | | | |
| Tax Certificates | Tax Certificates | | 205.94 |
| Taylor Grazing | T. G. Warrants | | 191.70 |
| | | | |
| Road Bonds | Bonds Redeemed | 18,000.00 | |
| | Int. Coupons | 4,042.50 | |
| | | 22,042.50 | 22,042.50 |
| | | | |
| Refunding Bonds | Bonds Redeemed | 4,000.00 | |
| | Int. Coupons | 825.00 | |
| | | 4,825.00 | 4,825.00 |
| | | | 422,026.62 |

Summary of District

School Warrants

| | | |
|---------|-----------|-----------|
| General | 60,454.53 | |
| Tuition | 9,814.23 | |
| Sinking | 5.69 | 70,274.45 |

Operations In Warrants

January 8, 1945 to January 14, 1946

| <u>Funds</u> | <u>Outstanding 1-8-'45</u> | <u>Issued</u> | <u>Dr. Adj.</u> | <u>Redeemed</u> | <u>Outstanding 1-14-'46</u> |
|-----------------------------------|--------------------------------|-------------------|---------------------|-------------------|---------------------------------|
| Current Expense | 1,283.85 | 47,346.07 | 7.81 | 47,620.87 | 1,016.86 |
| Road & Bridge | 434.60 | 28,789.31 | 9.81 | 28,536.13 | 677.56 |
| District Schools | 5,704.64 | 63,384.87 | 247.93 | 68,910.45 | 426.99 |
| Charity | 59.35 | 4,905.60 | | 4,686.86 | 278.09 |
| Agriculture | 6.05 | 2,484.29 | 12.10 | 2,362.43 | 140.01 |
| Insect Pest | 7.20 | 2,318.76 | | 2,318.76 | 7.80 |
| Weeds | 193.22 | 14,991.40 | 22.15 | 14,960.65 | 236.12 |
| Special Road | | 8,337.61 | | 6,676.61 | 1,661.00 |
| <u>County Auditor's Warrants:</u> | | | | | |
| State | | 20,098.55 | | 20,098.55 | |
| Highway | | 13.27 | | | 13.27 |
| Cities & Villages | 123.60 | 52,258.27 | | 52,381.57 | |
| Cemeteries | 54.55 | 4,320.51 | | 4,322.93 | 52.13 |
| Ind. Sch. Dists | | 138,456.28 | | 138,456.28 | |
| Vets. Memorial | | 2,030.37 | | 2,030.67 | |
| Watermaster | | 86.06 | | | 86.08 |
| Airport | | 8,400.00 | | | 8,400.00 |
| | <u>7,867.66</u> | | <u>299080</u> | | <u>13,000.91</u> |
| | | <u>393,196.54</u> | | <u>393,333.00</u> | |

District Schools Summary:

| | | |
|------------------------|-----------------|-----------|
| 1945 Warrants Redeemed | 68,910.45 | |
| 1946 Warrants Redeemed | <u>1,334.00</u> | 70,274.45 |

Operations In Tax Certificates

January 8, 1945 to January 14, 1946

| | |
|----------------------|---------------|
| Balance Jan 8, 1945 | 170.13 |
| Certified | <u>190.12</u> |
| | 360.25 |
| <u>Less: Applied</u> | <u>205.94</u> |
| Balance 1-14-'46 | 154.31 |
| Held | <u>10.00</u> |
| Balance 2-3-'46 | 164.31 |

Certificates Outstanding

January 14, 1946

| <u>Number</u> | <u>Amount</u> | <u>Number</u> | <u>Amount</u> |
|---------------|---------------|---------------|---------------|
| 9 | 5.00 | 580 | 5.57 |
| 176 | 3.50 | 584 | 1.02 |
| 211 | 9.14 | 590 | 1.87 |
| 216 | 2.73 | 707 | .60 |
| 245 | 5.00 | 713 | .85 |
| 346 | 3.45 | 759 | 5.00 |
| 353 | 4.00 | 821 | 2.66 |
| 367 | 4.00 | 848 | 2.56 |
| 380 | 2.04 | 890 | .60 |
| 445 | 2.56 | 893 | 3.57 |
| 471 | 5.00 | 894 | 34.03 |
| 493 | 15.00 | 11 | <u>10.00</u> |
| 511 | 9.46 | | |
| 543 | 5.00 | | 164.31 |
| 573 | 5.00 | | |
| 578 | 10.00 | | |

Operations In Bonded Indebtedness
January 8, 1945 to January 14, 1946

| <u>Date</u> | <u>Issue</u> | <u>Rate</u> | <u>Outstanding 1-8-'45</u> | <u>Redeemed</u> | <u>Outstanding 1-14-'46</u> |
|-------------|---------------------|-----------------|--------------------------------|-----------------|---------------------------------|
| 7-1-'33 | Road Refunding | 5 $\frac{1}{2}$ | 77,000.00 | 18,000.00 | 59,000.00 |
| 7-1-'33 | Refunding-Refunding | 5 | 16,000.00 | 4,000.00 | 12,000.00 |
| | | | 93,000.00 | 22,000.00 | 71,000.00 |

Operations In Bond Coupons
January 8, 1945 to January 14, 1946

| <u>Issue</u> | <u>Outstanding 1-8-'45</u> | <u>Accrued</u> | <u>Redeemed</u> | <u>Outstanding 1-14-'46</u> |
|---------------------|--------------------------------|----------------|-----------------|---------------------------------|
| Road Refunding | 332.50 | 3,740.00 | 4,042.50 | 330.00 |
| Refunding-Refunding | 135.00 | 840.00 | 825.00 | 150.00 |

Schedule 15

Bonds Outstanding
January 14, 1946

| <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> |
| 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 |
| | | 59,000.00 | | | 12,000.00 |

Operations In Real Taxes Receivable

January 8, 1945 to January 14, 1946

| <u>Current Rolls:</u> | | | | | | |
|-----------------------|-----------------------------|---------------|---------------|--------------------|-----------------------------|------------------------------|
| <u>Year</u> | <u>Balances 1-8-'45</u> | <u>Charge</u> | <u>Cancel</u> | <u>Collections</u> | <u>To Del- inquents</u> | <u>Balances 1-14-'46</u> |
| 1944 | 92,646.48 | | | 69,701.49 | 22,944.97 | |
| 1945 | | 335,523.31 | 2,104.19 | 229,695.07 | | 103,724.05 |

Notes: Delinquent taxes for the first half of 1945 charge have not yet been transferred to the Delinquent Taxes Receivable Ledger Accounts.

Delinquent Charge 1944

| | | |
|-----------------|-----------|-----------|
| Original Charge | 22,944.97 | |
| Penalty | 458.90 | 23,403.87 |

Delinquent Rolls:

| <u>Year</u> | <u>Balances 1-8-'45</u> | <u>Charge</u> | <u>Cancelled</u> | <u>Col- lections</u> | <u>Balances 1-14-'46</u> |
|-------------|-----------------------------|---------------|------------------|--------------------------|------------------------------|
| 1930 | 3,606.30 | | 3,606.30 | | |
| 1931 | 2,993.14 | | 2,993.14 | | |
| 1932 | 353.51 | | 353.51 | | |
| 1933 | 4,270.93 | | 4,270.93 | | |
| 1934 | 4,447.09 | | 4,447.09 | | |
| 1935 | 3,981.03 | | 3,941.95 | 39.08 | |
| 1936 | 283.45 | | 106.89 | 87.38 | 89.18 |
| 1937 | 3,620.93 | | 167.70 | 331.38 | 3,181.85 |
| 1938 | 3,048.48 | | 205.88 | 75.89 | 2,766.71 |
| 1939 | 3,167.93 | | 267.78 | 75.12 | 2,825.03 |
| 1940 | 1,113.02 | | 302.87 | 88.75 | 721.40 |
| 1941 | 1,453.84 | | 299.68 | 214.93 | 939.23 |
| 1942 | 3,829.11 | | 307.18 | 2,557.15 | 964.78 |
| 1943 | 6,357.57 | | 281.02 | 3,402.45 | 2,674.10 |
| 1944 | | 23,403.87 | 236.14 | 14,662.56 | 8,505.17 |
| | 42,587.33 | 23,403.87 | 21,788.06 | 21,534.69 | 22,667.45 |

Operations In Personal Rolls

January 8, 1945 to January 14, 1946

Current Rolls:

| <u>Year</u> | <u>Balances</u> <u>1-8-'45</u> | <u>Charge</u> | <u>Cancel</u> | <u>Col-</u> <u>lections</u> | <u>Balances</u> <u>1-14-'46</u> |
|-------------|-----------------------------------|------------------|---------------|--------------------------------|------------------------------------|
| 1943 | 3.05 | | | | 3.05 |
| 1944 | 1,496.89 | | | 1,284.47 | 212.42 |
| 1945 | | <u>17,739.61</u> | <u>153.50</u> | <u>14,871.64</u> | <u>2,714.47</u> |
| | 1,499.94 | | 153.50 | | 2,929.94 |
| | | 17,739.61 | | 16,156.11 | |

Delinquent Rolls:

| <u>Year</u> | <u>Balances</u> <u>1-8-'45</u> | <u>Col-</u> <u>lections</u> | <u>Balances</u> <u>1-14-'46</u> |
|-------------|-----------------------------------|--------------------------------|------------------------------------|
| 1937 | 57.19 | | 57.19 |
| 1938 | 129.64 | 63.51 | 66.13 |
| 1939 | 41.73 | | 41.73 |
| 1940 | 128.28 | | 128.28 |
| 1941 | 86.23 | | 86.23 |
| 1942 | <u>38.69</u> | | <u>38.69</u> |
| | 481.76 | 63.51 | 418.25 |

Reconciliation Of Cash Balances For Common School Districts
Of County Treasurer To Unincumbered Balances Of County Superintendent
Of Schools, January 14, 1946

| <u>General Fund:</u> | | | | <u>Tuition Fund:</u> | |
|----------------------|-----------------|----------------|----------------|----------------------|----------------|
| <u>Dist</u> | <u>Co.Treas</u> | <u>War.O/s</u> | <u>Co.Supt</u> | <u>Dist</u> | <u>Balance</u> |
| 1-J | 1,882.40 | | 1,882.40 | 1-J | 1,292.15 |
| 2 | 962.18 | | 962.18 | 2 | 262.74 |
| 3 | 720.37 | | 720.37 | 3 | 635.31 |
| 6 | 962.96 | | 962.96 | 6 | 222.01 |
| 9 | (35.20) | | (35.20) | 9 | (87.47) |
| 13 | 2,578.53 | | 2,578.53 | 14 | 309.12 |
| 14 | 3,828.53 | | 3,828.53 | 17 | 413.43 |
| 17 | 1,104.90 | 84.30 | 1,020.60 | 18 | 389.14 |
| 18 | 1,480.93 | | 1,480.93 | 23 | 2,130.62 |
| 20 | 1,713.33 | 15.50 | 1,702.33 | 29 | 1,297.88 |
| 23 | 3,189.97 | 189.85 | 3,000.12 | 31 | 638.33 |
| 29 | 1,822.87 | 64.78 | 1,758.09 | 50 | 432.76 |
| 31 | 2,045.90 | | 2,045.90 | 54 | 657.95 |
| 46 | 947.75 | | 947.75 | 64 | 473.15 |
| 50 | 2,204.96 | 25.65 | 2,179.31 | 69 | 21.11 |
| 54 | 1,814.31 | 7.50 | 1,806.81 | 71 | 137.74 |
| 64 | 2,231.21 | | 2,231.21 | 72 | 198.20 |
| 69 | 674.17 | 7.50 | 666.67 | 82 | 233.20 |
| 71 | 565.81 | 4.06 | 561.75 | | |
| 72 | 1,122.59 | 7.50 | 1,115.09 | | 9,647.37 |
| 82 | 1,152.62 | 20.35 | 1,132.27 | | |
| Co.Tuit | 93.39 | | 93.39 | | |
| R.H.#1 | 2,801.54 | | 2,801.54 | <u>Bond Fund:</u> | |
| | 35,871.02 | 428.98 | 35,444.03 | <u>Dist</u> | <u>Balance</u> |
| | | | | 46 | 216.99 |

Personal Official Bonds

January 14, 1946

| <u>Officer</u> | <u>Office</u> | <u>Surety Co.</u> | <u>Expires</u> | <u>Amount</u> |
|--------------------|----------------|------------------------|----------------|---------------|
| J. O. Bocch | Commissioner | U. S. Fid. & Guar. Co. | 1-12-'47 | 5,000.00 |
| S. E. Angell | " | " " " | 1-10-'49 | 5,000.00 |
| J. J. Remington | " | " " " | 1-13-'47 | 5,000.00 |
| E. W. Foley | Clerk of Court | " " " | 1-11-'47 | 5,000.00 |
| " | Aud. & Rec. | " " " | 1-11-'47 | 5,000.00 |
| Pauline Stevens | Treasurer | Standard Acc. Ins. Co. | 1-13-'47 | 40,000.00 |
| " | Tax-Collector | " " " " | 1-13-'47 | 10,000.00 |
| " | Public Adm. | " " " " | 1-13-'47 | 2,000.00 |
| J. E. Birch | Assessor | U.S.Fid. & Guar. Co. | 1-13-'47 | 10,000.00 |
| Ralph Litton | Pros. Attorney | " " " " | 1-13-'47 | 2,000.00 |
| O. E. Meservy | Probate Judge | Fid. & Dep. Co. | 1-13-'47 | 5,000.00 |
| Calvin Smith | Sheriff | U.S.Fid. & Guar. Co. | 1-13-'47 | 10,000.00 |
| Margaret Cordingly | Dep. Aud. | " " " " | 1-12-'47 | 2,000.00 |
| Lucile Abegglen | Dep. Treasurer | Standard Acc. Ins. Co. | 1-13-'47 | 5,000.00 |
| Bernice Thompson | Dep. Assessor | U. S. Fid. & Guar. Co. | 1-13-'47 | 2,000.00 |
| Milton D. Hansen | Coroner | Nat'l Surety Co. | 1-13-'47 | 1,000.00 |
| H. C. Harris | Justice | Standard Acc. Ins. Co. | 1-13-'47 | 1,000.00 |
| F. deStowlinski | Surveyor | Am. Surety Co. | 1-13-'47 | 2,000.00 |
| Lloyd L. Smith | Dep. Sheriff | Standard Acc. Ins. Co. | 1-13-'47 | 5,000.00 |
| Mary H. Jenkins | Co. Supt. | U.S.Fid. & Guar. Co. | 1-13-'47 | 2,000.00 |

Insurance In Force

| <u>Nos.</u> | <u>Company</u> | <u>Property</u> | <u>Expires</u> | <u>Amount</u> |
|-------------|------------------------------|----------------------|----------------|---------------|
| 3461 | Concordia Fire Ins. Co. | Court House | 10-21-'46 | 1,500.00 |
| 1158232 | Dubuque Fire & M. Co. | " " | 11-12-'46 | 7,000.00 |
| 10005 | Merchants Fire & M. Ins. Co. | " " Furn. & F | 10-14-'46 | 3,500.00 |
| 2342 | " " " " | " " | 3-1-'46 | 5,000.00 |
| 3454 | Concordia Fire Ins. Co. | " " | 7-21-'46 | 4,500.00 |
| 3426 | " " " " | " " | 3-1-'46 | 5,000.00 |
| 1507 | Continental Ins. Co. | " " | 7-21-'46 | 3,500.00 |
| 1508 | " " " " | " " | 7-26-'46 | 3,500.00 |
| F358443 | Eureka-Security F. & M. Co. | " " | 3-20-'48 | 11,500.00 |
| 6750 | Hartford Fire Ins. Co. | Co. Storage | 3-17-'48 | 2,750.00 |
| F358437 | Eureka-Security F. & M. Co. | " " | 3-18-'48 | 1,500.00 |
| 6757 | Hartford Fire Ins. Co. | Sch. House Dist. 9 | 5-10-'48 | 2,000.00 |
| 805025 | Am. Bankers Ass'n | Steel Safe(Burglery) | 2-17-'48 | 4,500.00 |
| 14524 | U.S.Fid. & Guar. Co. | Treas Off. (Robbery) | 5-3-'48 | 1,300.00 |
| 3712-S | State of Idaho. | Employees Comp. | | |
| 577330 | U.S.Fid. & Guar. Co. | Trucks & Cars. | | |
| | | Property Damage; | 5,000.00 | |
| | | Personal Injury: | | |
| | | Each Accident | 10,000.00 | |
| | | Each Person | 5,000.00 | |

WARREN VICKREY
Certified Public Accountant

Statement Of Comparison, Budget And Expense

January 8, 1945 to January 14, 1946

| <u>Current Expense Fund:</u> | <u>Budget</u> | <u>Expense</u> |
|-------------------------------|-----------------|-----------------|
| Clerk, Auditor and Recorder | 6,905.00 | 6,578.10 |
| Sheriff | 7,093.75 | 6,145.26 |
| Assessor | 5,702.00 | 5,846.67 |
| Treasurer & Tax-Collector | 2,142.25 | 5,199.35 |
| Prosecuting Attorney | 3,036.50 | 2,763.37 |
| Elections | 500.00 | 129.30 |
| Commissioners | 5,035.00 | 4,161.45 |
| Supt. of Schools | 4,023.50 | 4,233.84 |
| Health & Sanitation | 1,300.00 | 1,088.46 |
| District Court | 2,865.00 | 151.51 |
| Probate Judge | 2,401.25 | 2,062.62 |
| Surveyor | 280.00 | 224.32 |
| Coroner | 309.50 | 194.09 |
| Court House & Grounds | 5,410.00 | 6,132.33 |
| General Miscellaneous | <u>4,840.00</u> | <u>2,435.40</u> |
| <u>Road & Bridge</u> | | |
| Warrants 9,337.81 | | |
| Warrants 28,769.31 | 56,851.75 | 47,348.07 |
| Contrib. 1,198.87 | | |
| 39,305.79 Road & Bridge Fund, | 29,845.76 | 37,926.77 |
| <u>Less:</u> | | |
| Spec. Bridge | | |
| 10,379.02 Charity & Indigent | 12,950.00 | 4,905.60 |
| 27,926.77 | | |
| Agriculture | 2,570.00 | 2,484.29 |
| Weed Eradication | 14,892.75 | 14,981.40 |
| Insect Pest | 3,000.00 | 2,318.76 |