

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 14, 1946

to

January 13, 1947

WARREN VICKREY

Certified Public Accountant

POCATELLO, IDAHO

March 1, 1947

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

Gentlemen:

I have audited the books and records of Fremont
County for the period from January 14, 1946 to January 13, 1947.

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 oper-
ations. We feel they fairly present your financial condition 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 3rd day of March, 1947.

J. H. Foley
Clerk of District Court

Comments And Recommendations

In keeping with the scope of our former examinations we have made a somewhat detailed examination of the fee collecting offices. The records of these offices are being well kept, the remittances for the receipts of these offices accompany the quarterly reports of the officers and all funds from fees appear to have been properly accounted for. The work is still heavy in these offices and the same is being dispatched with a minimum of help. In fact, of the counties examined by us, your officers have required a minimum of extra help for the additional work imposed by these times.

From Schedule 8, "Statement Of Revenue And Expense" you will note that there is an excess of expense over revenue in almost every county fund for the year just closed. This means that in addition to the revenue that was raised from taxes and miscellaneous sources last year that these funds were required to use some of the cash balances accumulated by prior years. Such a plan is in accord with our statutes however it was carried out at a time when the prices of farm produce were high and most people had given evidence of their ability to meet their obligations. In the State Fund the cash balance has been absorbed through this method and if you are to meet your demand of the state for 1947 the levy will have to be set higher than last year, in fact due to the practice of paying taxes currently, it should be from one mill to one and a half mills more than the statement requirement by the state. Current Expense fund also went behind \$8,068.17 for 1946 and for the 1947 year we would feel revenue should be raised to the expense budget at least, rather than to further reduce cash balances. Charity has been about breaking even and that levy should be continued in its present amount at least. The Road & Bridge budget will have to be watched closely as more demands are being made for this work and the prices of every thing you have to provide are high. Some counties are dividing their budget for the year in quarters, especially does this apply to the Road & Bridge fund, and then keep within the quarterly allowances.

The operation of the Weed Fund of your county will depend upon the plan that your board wishes to follow. Some counties make this fund self supporting. That is, the eradication of weeds costs the taxpayer nothing, other counties subsidize the weed fund with a levy. To date Fremont County has subsidized the Weed Fund to the amount of around \$8,000. per year.

As in the past the present legislature has made quite a change in the levies for our schools. This time it seems to be an improvement, following the theory of equalizing our school levies and a move that will add to the funds that can be provided for schools. It will mean an increase in the levy that can be made for the general school fund of the county and in absence of our ability to secure a state wide school tax the levy enacted is the next best move. If properly managed it should give the money needed for our educational institutions.

The statements above indicate higher levies all of which seem to be needed, how far these should go depend upon the judgment of your board. Some increases are more needed than others, and some requested increases may have to be cut. However, the prices of farm produce is still high and we feel every effort should be made in such times to pay-as-you-go, there will be time enough to reduce cash balances when funds are not so easy to obtain.

Consolidated Balance Sheet

January 13, 1947

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital Accounts</u>	<u>Special & Trust</u>
Cash	433,420.84	205,890.18		227,530.66
Cur. Real Taxes	126,483.61	62,925.73		63,557.88
Del. Taxes Real	37,424.30	21,597.55		15,826.75
Personal 1946	19,309.09	3,179.46		16,129.63
Del. Personal	662.02	169.59		492.43
County Property	<u>106,939.67</u>	<u> </u>	<u>106,939.67</u>	<u> </u>
	724,239.53	293,762.51	106,939.67	323,537.35
 <u>LIABILITIES:</u>				
A/c Pay. (State)	44,085.17	44,085.17		
War. Payable	149,591.78	2,772.52		146,819.26
Coupons (Due '47)	2,212.50	2,212.50		
Bonds (Due '47)	23,000.00	23,000.00		
Bonds (Not due)	25,000.00		25,000.00	
Reserves:				
General School	22,722.90	22,722.90		
Bond & Int.	45,910.52	45,910.52		
Special A/cs	172,890.68			172,890.68
Trust A/cs	3,827.41			3,827.41
Current Surplus	153,058.90	153,058.90		
Capital Surplus	<u>81,939.67</u>	<u> </u>	<u>81,939.67</u>	<u> </u>
	724,239.53	293,762.51	106,939.67	323,537.35

Fund Balances And Current Liabilities Of Co. Treasurer
And Tax-Collector Brought Forward To March 5, 1947 With
Cash Statement As Of Same Time.

<u>Fund Balances & Liabilities:</u>		<u>Cash Statement.</u>	
Fund Balances 1-13-'47	433,420.84	Warrants	181,949.86
Plus:		Tax Cer. Applied	61.03
Co. Auditors Cer. Nos.		First Security Bank:	
659-667	<u>18,513.39</u>	Treasurer	151,464.26
		Tax-Collector	31,422.54
Tax Cer. No. 66	451,934.23	Am. Nat'l Bank	15,000.00
4.45		Yellowstone Bk. Co.	77,599.67
Tax receipts not yet turned	6,176.56	Ret. Checks	322.00
L. & S. A/c	<u>1.61</u>	Cash on Hand	<u>297.49</u>
	458,116.85		458,116.85

Schedule 19

Depository Sureties, March 5, 1947

First Security Bank:

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

#6109 U. S. A. Treas Bonds 2 3/4%	50,000.00
5986 U. S. A. Treas Bonds 2 3/4%	200,000.00
7314 U. A. S. Treas Bonds 2 1/2%	<u>100,000.00</u>
	350,000.00

Yellowstone Banking Co.

Trust receipts of the Utah State Nat'l Bk, S. L. City, Utah deposited by the Yellowstone Banking Co. Ashton, Idaho.

U. S. A. Treas Bonds 2%	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 3%	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 1/2%	5,000.00	U. S. A. Treas Bonds 2%	<u>40,000.00</u>
			80,000.00

American National Bank:

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

B. S. A. Treas Bonds 2%	20,000.00
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Notes: In addition to the securities listed above the County is protected to the amount of \$5,000.00 on each bank by the Federal Depository Insurance Corporation.

Operating Funds Balance Sheets

January 13, 1947

<u>ASSETS:</u>		Current	Delinquent	1946	Del.	
<u>Funds:</u>	<u>Cash</u>	<u>Real</u>	<u>Real</u>	<u>Personal</u>	<u>Personal</u>	<u>Totals</u>
State	30,902.45	10,386.94	2,994.48	249.41	23.16	44,556.44
Cur. Expense	34,627.61	9,713.13	1,079.52	841.86	14.82	46,276.94
Road & B.	5,372.46	13,391.40	3,697.17	64.44	27.79	22,553.26
County School	7,840.75	12,174.30	1,886.68	789.22	31.95	22,722.90
Road Bond	59,534.05		.04			59,534.09
Refund Bond	11,494.10	76.71		18.12		11,588.93
Warrant Red.	63.06		6,282.68		44.30	6,390.04
Agriculture	737.22	668.02	112.20	4.06	2.32	1,523.82
Charity	22,500.77	2,010.26	2,165.67	106.85	16.17	26,799.72
Insect Pest	6,683.37	1,336.04	161.96	8.16	4.69	8,194.22
Noxious Weeds	2,466.31	867.53	3,217.15	7.33	4.39	6,562.71
Post War Road	23,668.03	12,301.40		1,090.01		37,059.44
	205,890.18		21,597.55		169.59	
		62,925.73		3,179.46		293,762.51

<u>LIABILITIES:</u>	Warrants &					
<u>Funds:</u>	<u>A/c Payable*</u>	<u>Bonds</u>	<u>Coupons</u>	<u>Reserves</u>	<u>Surplus</u>	<u>Totals</u>
State	44,085.17*				471.27	44,556.44
Cur. Expense	1,095.07				45,181.87	46,276.94
Road & B.	1,279.85				21,273.41	22,553.26
County School				22,722.90		22,722.90
Road Bond		19,000.00	1,732.50	38,801.59		59,534.09
Refund Bond		4,000.00	480.00	7,108.93		11,588.93
Warrant Red.					6,390.04	6,390.04
Agriculture	149.78				1,374.04	1,523.82
Charity	125.85				26,673.87	26,799.72
Insect Pest	7.80				8,186.42	8,194.22
Noxious Weed	114.17				6,448.54	6,562.71
Post W. Road					37,059.44	37,059.44
	44,085.17*		2,212.50		153,058.90	
	2,772.52			68,633.42		293,762.51
		23,000.00				

Analysis Of Surplus Accounts

January 14, 1946 to January 13, 1947

CREDITS:

<u>Funds:</u>	<u>Balances</u> <u>1-14-'46</u>	<u>Excess</u> <u>Revenue</u>	<u>Add.</u>	<u>Totals</u>
State	7,471.43			7,471.43
Current Expense	56,003.82			56,003.82
Road & Bridge	34,775.61			34,775.61
Road Bond	27,952.46	10,849.05	.08	38,811.59
Refund Bond	8,703.41			8,703.41
Warrant Red.	6,390.04			6,390.04
Agriculture	1,971.09		10.00	1,981.09
Charity	26,092.83	624.44		26,717.27
Insect Pest	6,759.66	1,455.89		8,215.55
Weeds	9,884.94			9,884.94

DEBITS:

<u>Funds:</u>	<u>Excess</u> <u>Expense</u>	<u>Taxes</u> <u>Cancelled</u>	<u>Trans</u>	<u>War.Adj.</u>	<u>Balance</u> <u>1-13-'47</u>	<u>Totals</u>
State	6,254.01	746.15			471.27	7,471.43
Current Exp.	8,068.17	2,748.61		5.17	45,181.87	56,003.82
Road & Bridge	13,316.06	186.14			21,273.41	34,775.61
Road Bond					38,801.59	38,801.59
Refund Bond	357.85		1,236.63		7,108.93	8,703.41
Warrant Red.					6,390.04	6,390.04
Agriculture	441.52	165.53			1,374.04	1,981.09
Charity		43.40			26,673.87	26,717.27
Insect Pest		29.13			8,186.42	8,215.55
Weeds	475.55	2,960.85			6,448.54	9,884.94

Statement Of Revenue And Expense

January 14, 1946 to January 13, 1947

<u>REVENUE:</u>	<u>State</u>	<u>Cur. Exp.</u>	<u>Co.Sch.</u>	<u>Agri.</u>	<u>Charity</u>	<u>Road & B.</u>
Levy of 1946	32,094.68	31,557.74	40,212.42	1,967.80	5,921.63	39,447.16
St. & Co. Lic.	25.50	2,238.50				
Int. on Del.	187.26	257.66	156.83	11.91	43.44	143.65
Officers Fees	202.00	6,416.61				
Inherit. Tax	1,006.51	79.58				
Motor V. Lic.	4,315.21					9,072.22
Land Sales		234.50	141.08	9.98	26.03	103.26
Liquor App.		4,907.50				
Fines		85.40				
Supplies Sold		434.88				
Rent		440.00				
Refunds		172.37	5.00			207.65
Coll. Fees		1,537.02				
St. Sch. App.			42,357.15			
	37,831.16	48,361.76	82,872.48	1,989.69	5,991.10	48,973.94
<u>Deduct:</u>						
Expense	44,085.17	56,429.93		2,431.21	5,366.66	62,290.00
			82,872.48	To Reserve.		
<u>Excess Of:</u>						
Revenue					624.44	
Expense	6,254.01	8,068.17		441.52		13,316.06

<u>REVENUE</u>	<u>Insect P.</u>	<u>Weeds</u>	<u>P.W.Road</u>	<u>Ref.Bond</u>	<u>Road Bond</u>
Levy of 1946	3,935.60	7,889.43	39,447.16	3,935.60	
Special Weed Chges		2,724.00			
Int. on Del.	17.95	37.17		30.62	.02
Land Sale	2.34	20.50		35.93	.15
Refunds	145.98				
Weed Chges Coll.		19,748.48			
State Contri.			8,000.00		
Motor V. Lic.					13,462.57
Motor F. Tax					18,063.81
	4,101.87	30,419.58	47,447.16	4,002.15	31,526.55
<u>DEDUCT:</u>					
Expense	2,645.98	30,895.13	10,387.72	4,360.00	20,677.50
<u>Excess Of:</u>					
Revenue	1,455.89		37,059.44		10,849.05
Expense		475.55		357.85	

Operations In State Account

January 14, 1946 to January 13, 1947

<u>Source</u>	<u>Balances 1-14-'46</u>	<u>Cash Col- lections</u>	<u>Due State.</u>	<u>Remitted to State</u>	<u>Balances 1-13-'47</u>
Charge for 1945	39,011.32	8,346.69	39,011.32	39,011.32	
Charge for 1946		21,166.98	38,800.59	1,143.77	37,656.82
Del. Taxes		1,882.91			
Int. on Del.		187.26			
Court Fees	138.00	202.00	340.00		340.00
Inherit Tax.	733.52	1,006.51	1,740.03		1,740.03
St. & Co. Lic.	52.00	25.50	77.50	90.20	(12.60)
Motor V.Lic.	<u>2,568.14</u>	4,315.21	6,883.35	2,522.43	4,360.92
	42,502.98				
		<u>37,133.06</u>			
			<u>86,852.79</u>		
				<u>42,767.62</u>	
					<u>44,085.17</u>

Summary Of Accounts Payable

Total Accounts Payable	86,852.79
Less:	
Accounts Payable 1-14-'46	<u>42,502.98</u>
Demand for 1946	44,349.81

Cash Operations In Funds

January 14, 1946 to January 13, 1947

Funds	Balances 1-14-'46	Apportion- ed to	Transferred		Disburs- ed from	Balances 1-13-'47
			To	From		
State	36,537.00	37,133.06			42,767.62	30,902.44
Cur. Exp.	40,056.80	49,390.38	1,537.12		56,356.69	34,627.61
Road & B.	24,362.03	42,490.49	207.65	848.49	60,839.22	5,372.46
Agri.	1,419.73	1,884.91		145.98	2,421.44	737.22
Charity	22,264.53	5,755.14			5,518.90	22,500.77
Gen. School	39,473.83	76,738.13	298.57	108,669.78		7,840.75
Insect Pest	5,409.91	3,773.46	145.98		2,645.98	6,683.37
Weeds	5,078.61	28,612.50		207.65	31,017.15	2,466.31
Spec. Road	4,232.73				32.83	4,199.90
Road Bond	50,004.96	31,526.59			21,997.50	59,534.05
Refund Bond	12,615.18	3,508.92			4,630.00	11,494.10
War. Red.	63.06					63.06
Ind. Schools	65,711.35	87,897.63	83,754.04	102.09	141,717.91	95,543.02
Common Schools:						
General	35,103.42	48,123.61	23,661.97	527.82	67,506.28	38,854.90
Trans.	767.60					767.60
Sinking	216.99	791.54			216.99	791.54
Tuition	9,647.31	8,149.73	1,894.24		8,329.14	11,362.14
Land Sales	2,228.34					2,228.34
Tax Cer.	154.31	4,378.44			4,300.15	232.60
Cities & Vil.	43,002.92	61,707.93	922.01	1,475.67	64,913.10	39,244.09
Sheriff's	239.40					239.40
Teachers Ret.		1,038.86				1,038.86
Institute	5.00			5.00		
Cemeteries	3,484.84	5,637.42		145.53	4,779.07	4,197.66
Watermaster	252.20	85.44				337.64
Vets Mem.	1,917.73	1,884.22			1,958.30	1,843.65
Co. Tuit.	293.57			293.57		
Spec Bridge	18,359.75					18,359.75
Airport	8,030.50	7,114.90			8,400.00	6,745.40
Highway D.	31.61					31.61
Teachers Aid.	232.86	152.64				385.50
Grazing	1,151.91	470.30			495.14	1,127.07
P.W.Road		34,055.75			10,387.72	23,668.03
	<u>432,349.98</u>		<u>112,421.58</u>		<u>541,231.13</u>	
		542,301.99		112,421.58		433,420.84

Notes: Transfers summarized above were examined by us and are in compliance with our statutes.

Summary Of Receipts By Source

January 14, 1946 to January 13, 1947.

General Miscellaneous

State Sch.	42,357.15
Liquor App.	19,630.00
Refunds	502.84
Inheritance Tax	1,095.80
Gravel Haul	31.80
Equip. Sold	325.00
Costs	10.80
State Road Cont.	8,000.00
Taylor Graz.	470.30
Fines	80.00
	<u>72,503.69</u>

Current Collections, Real Rolls:		
Levy of 1945	79,192.29	
Levy of 1946	<u>280,334.51</u>	
		359,526.80
Delinquent Collections:		
Levy of 1934	6.13	
Levy of 1935	6.07	
Levy of 1936	5.73	
Levy of 1937	5.45	
Levy of 1940	6.10	
Levy of 1941	37.48	
Levy of 1942	92.13	
Levy of 1943	2,326.55	
Levy of 1944	4,505.04	
Levy of 1945	15,449.93	
Penalty & Interest	<u>2,414.07</u>	
		24,854.68

School Miscellaneous

Books	318.27
Refunds	33.61
Bond Proceeds	1,200.00
Transfers	972.47
Equip. & Blds	810.00
Tuition	5.66
	<u>3,340.01</u>

Personal Rolls:		
Levy of 1944	9.49	
Levy of 1945	<u>2,676.68</u>	
		2,686.17
Fees Of Officers:		
Auditor, Clerk & Recorder	4,168.85	
Sheriff	358.15	
Probate Judge	<u>1,833.21</u>	
		6,360.21
State & Co. License		2,480.00
Sales of Co. Property		1,252.80
Motor V. License	26,850.00	
Motor Fuels Tax	<u>18,063.81</u>	
		44,913.81
Weed Charges		19,550.38
Rent		465.00
Tax Certificates		4,368.44
School Miscellaneous		3,340.01
General Miscellaneous		<u>72,503.69</u>
		542,301.99

Fees Of County Officers

January 14, 1946 to January 13, 1947

Clerk, Auditor & Recorder:

<u>Quarter</u>	<u>Totals</u>	<u>Clerk</u>	<u>Steno.</u>	<u>Code</u>	<u>Recorder:</u>
1946					
First	838.40	115.00	48.00	40.00	635.40
Second	1,272.25	142.00	57.00	47.50	1,025.75
Third	1,090.00	185.50	69.00	57.50	778.00
Fourth	<u>968.20</u>	<u>87.00</u>	<u>36.00</u>	<u>30.00</u>	<u>815.20</u>
	4,168.85	529.50	210.00	175.00	3,254.35

Sheriff:

<u>Quarter</u>	<u>Amount</u>
1946	
First	180.40
Second	67.65
Third	69.90
Fourth	<u>40.20</u>
	358.15

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>
1946						
First	269.50	20.50	37.00	90.00	10.00	112.00
Second	585.75	14.00	92.00	68.50	5.00	406.25
Third	677.96	21.00	146.00	130.50	15.00	365.46
Fourth	<u>300.00</u>	<u>11.00</u>	<u>75.00</u>	<u>64.00</u>	<u>15.00</u>	<u>135.00</u>
	1,833.21	66.50	350.00	353.00	45.00	1,018.71

Cash Disbursements By Funds

January 14, 1946 to January 13, 1947

<u>Funds</u>	<u>Expended By.</u>	<u>Amount</u>	<u>Totals</u>
Current Expense	Warrants	55,711.04	
	Wit. & J. Cer. Reg.	347.00	
	Wit. & J. Cer. Not, reg.	<u>298.65</u>	56,356.69
Road & Bridge	Warrants		60,839.22
Special Road	Warrants		10,420.55
Charity	Warrants		5,518.90
Agriculture	Warrants		<u>2,421.44</u>
Insect Pest	Warrants		2,645.98
Weed Erad.	Warrants		31,017.15
District Schools:			
General Fund	School Warrants	67,506.28	
Tuition	School Warrants	<u>8,329.14</u>	75,835.42
Sinking Fund	Coupons		216.99
County Auditors Warrants:			
Independent Schools		141,717.91	
Cities & Villages		64,913.10	
Veterans Memorial		1,958.30	
State of Idaho		42,767.62	
Cemetery Districts		4,779.07	
Airport		<u>8,400.00</u>	264,536.00
Road Bond:			
Bonds Redeemed		19,000.00	
Coupons Paid		<u>2,997.50</u>	21,997.50
Refund Bond:			
Bonds Redeemed		4,000.00	
Coupons Paid		<u>630.00</u>	4,630.00
Range Improvement	Range Imp. Warrants		495.14
Tax Certificates	Tax Cer. Applied		<u>4,300.15</u>
			541,231.13
<u>Summaries:</u>			
Cur. Exp. Warrants	55,711.04	Road & Bridge, War.	60,839.22
W. & J. Cer. Rec.	<u>347.00</u>	Special Road	<u>10,420.55</u>
	56,058.04		71,259.77

Operations In Warrants

January 13, 1946 to January 14, 1947

Funds	Outstanding	Issued	Adjust.		Redeemed	Outstanding
	1-14-'46		Dr.	Cr.		1-13-'47
Cur. Exp.	1,016.86	56,012.85	123.40		56,058.04	1,095.07
Road & B.	677.56	72,028.96		166.90	71,259.77	1,279.85
Common Sch.	426.99	83,384.68	44.71	247.93	75,835.42	7,773.03
Charity	278.09	5,366.66			5,518.90	125.95
Agriculture	140.01	2,441.21		10.00	2,421.44	149.78
Insect Pest	7.80	2,645.98			2,645.98	7.80
Weeds	236.12	30,895.13	.10	.03	31,017.15	114.17
Special Road	1,661.00			1,661.00		
Co. Auditors:						
State		42,767.62			42,767.62	
Highway	18.27					18.27
Cities & V.		104,157.09			64,913.10	39,243.99
Cemeteries	52.13	8,889.81			4,779.07	4,162.87
Ind. Schs.		237,252.93			141,717.91	95,535.02
Vets. Mem.		1,958.30			1,958.30	
Watermaster	86.08					86.08
Airport	8,400.00				8,400.00	
	13,000.91		168.21		509,292.70	
		647,801.22		2,085.86		149,591.78

Warrants Outstanding, January 13, 1947

Current Expense:					
Number	Amount	Number	Amount	Number	Amount
70 1940	2.50	864	2.88	1314	39.57
282 1941	2.50	882	1.50	1318-20	35.59
125 W.Cer.	6.25	992	5.00	1322	9.83
687 1943	60.00	1006	4.00	1334	20.00
462 1944	4.00	1033	5.50	1336	5.00
468	4.00	1078	5.00	1343	.75
548	25.00	1102	5.00	1346	5.50
567	15.00	1123	6.00	1353	4.25
927	5.00	1132	6.00	1359	2.50
1056	5.00	1153	5.50	1364	6.75
816 1945	1.00	1249	.25	1370-2	172.82
160 1946	100.00	1277	4.00	1373	4.25
431	4.00	1302	37.00	1376-7	210.75
683	51.00	1305	33.28		
707	10.68	1306-7	45.86		1,095.07
750	9.16	1310-2	105.65		

Warrants Outstanding

January 13, 1947

Road & Bridge

<u>Number</u>	<u>Amount</u>
446 1937	28.75
93 1938	1.00
423 1940	.75
201-2 1944	63.90
259	12.75
217 1946	2.00
559-61	272.00
566	363.00
568	14.50
596	6.65
601	14.25
608-10	120.25
613	80.85
615-6	<u>299.20</u>
	1,279.85

Charity

<u>Number</u>	<u>Amount</u>
135 1941	3.35
195 1945	52.50
97 1946	25.00
101	<u>45.00</u>
	125.85

Weeds

<u>Number</u>	<u>Amount</u>
160 1942	32.22
233 1946	<u>81.95</u>
	114.17

Agriculture

<u>Number</u>	<u>Amount</u>
102 1945	42.91
78 1946	28.57
81	37.50
83	<u>40.80</u>
	149.78

Insect Pest

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

District Schools

<u>Number</u>	<u>Dist.</u>	<u>Amount</u>	<u>Number</u>	<u>Dist.</u>	<u>Amount</u>
985	50	25.65	1930-1	72	240.08
1852	71	4.06	1932	13	83.41
411	28	65.00	1933	69H	99.27
1174	28	118.10	1934	5H	51.29
1202-4	31	316.92	1936-7	20	137.53
1206	31	30.00	1938-9	31	132.59
1208-9	18	40.00	1940-1	17	111.68
1212	28H	14.50	1942-5	28	255.07
1213-6	28	65.91	1946	29	83.98
1219	29	168.15	1947	69	36.75
1221	29	45.00	1948-9	72	84.08
1222-2	20	340.00	1950-1	2	59.25
1225	20	30.00	1952-3	14	225.59
1228	20	22.49	1954-5	18	12.00
1229	31	10.00	1956-8	29	62.25
1231	6H	26.58	1959	69	139.22
1233	14	25.00	1960	72	3.50
1238	14	14.28	1961	14	46.65
1242	14	141.75	1962	28H	105.00
1244	28H	100.00	1963-5	17	289.42
1616-7	69	157.50	1966	31	157.95
1628	69	54.61	1967-70	20	357.52
1669	28	9.00	1971-2	50	10.00
1670-1	2	181.72	1973-7	20	267.75
1689	69	18.00	1978-80	82	74.56
1747	28	9.65	1981-2	2	51.09
1773	28	12.40	1983	82	155.44
1857	17	134.40	1984-5	13	121.41
1861	72	3.00	1986-90	29	732.49
1866	71	1.67	1991-2	71	199.60
1900	18	10.00	1993-8	28	716.53
1906	17	10.80	1999-2M	29	<u>74.30</u>
1910	2	48.00			7,773.03
1912	31	15.20			
1916	28HL	17.00			
1926	14H	244.44			
1927	14	65.00			

County Auditors Warrants

<u>Numbers</u>	<u>District</u>	<u>Amount</u>
1038-43	Ind. Schools	95,535.02
1037/1044-6/1052-54	Cities & Vil.	39,243.99
1047-51	Cemeteries	<u>4,162.87</u>

138,941.88

Operations In Tax Certificates

January 14, 1946 to January 13, 1947

Reconciliation to Feb. 22, 1947

Balance 1-13-'47		232.60
<u>Plus:</u>		
Cer. No. 66		<u>4.45</u>
		237.05
<u>Less, Applied</u>		
Cer. No. 21	15.00	
Cer. No. 64	<u>46.03</u>	<u>61.03</u>
Bal. 2-21-'47		176.02

Certificates Outstanding

February 21, 1947

<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
9	5.00	759	5.00
176	3.60	821	2.66
211	9.14	848	2.56
216	2.73	890	.60
245	5.00	894	34.03
346	3.45	15	2.40
353	4.00	18	3.83
367	4.00	19	1.51
380	2.04	23	8.10
445	2.56	38	7.28
471	5.00	61	15.00
546	5.00	62	15.00
578	10.00	65	2.17
580	5.57	66	<u>4.45</u>
584	1.02		
590	1.87		176.02
707	.60		
713	.85		

Operations In Bonded Indebtedness

January 13, 1946 to January 13, 1947

<u>Date</u>	<u>Issue</u>	<u>Rate</u>	<u>Balance</u> <u>1-14-'46</u>	<u>Redeemed</u>	<u>Balance</u> <u>1-13-'47</u>
7-1-'33	Road Refunding	5½	59,000.00	19,000.00	40,000.00
7-1-'33	Ref. Refunding	6	12,000.00	4,000.00	8,000.00
			71,000.00	23,000.00	48,000.00

Operations In Bond Coupons

January 14, 1946 to January 13, 1947

<u>Issue</u>	<u>Bal.'46</u>	<u>Accrued</u>	<u>Redeemed</u>	<u>Bal.'47</u>
Road Refunding	330.00	2,722.50	2,997.50	55.00
Ref. Refunding	150.00	600.00	630.00	120.00
	480.00	3,322.50	3,627.50	175.00

Schedule 15

Bonds Outstanding

January 13, 1947

<u>Road Refunding</u>			<u>Refunding-Refunding</u>		
<u>Number</u>	<u>Due</u>	<u>Amount</u>	<u>Numbers</u>	<u>Due</u>	<u>Amount</u>
176-194	7-1-'47	19,000.00	69-76	7-1-'47	4,000.00
195-215	7-1-'48	21,000.00	77-85	7-1-'48	4,000.00
		40,000.00			8,000.00

Operations In Real Taxes Receivable

January 14, 1946 to January 13, 1947

Current Rolls:

<u>Year</u>	<u>Balances</u> <u>1-14-'46</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collections</u>	<u>To Del-</u> <u>inquents</u>	<u>Balances</u> <u>1-13-'47</u>
1945	103,724.05			79,192.29	24,531.76	
		84.12				
1946		408,651.24	1,917.24	280,334.51		126,483.76

Delinquents for 1945:

First Half	11,312.00
Second Half	<u>13,519.52</u>

Delinquent Rolls:

<u>Year</u>	<u>Balances</u> <u>1-14-'46</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-13-'47</u>
1936	89.18		83.45	5.73	
1937	3,181.85		3,176.40	5.45	
1938	2,766.71				2,766.71
1939	2,825.03				2,825.03
1940	721.40			6.10	715.30
1941	939.23			37.48	901.75
1942	964.78			92.13	872.65
1943	2,674.10			2,326.55	347.55
1944	8,505.17			4,505.04	4,000.13
1945		<u>24,531.76</u>		<u>15,449.93</u>	<u>9,081.83</u>
	22,667.45	24,531.76	3,259.85	22,428.41	21,610.95

Notes: Amounts on the above schedule do not contain penalty on delinquents.

Operations In Personal Rolls

January 14, 1946 to January 13, 1947

<u>Year</u>	<u>Balances</u> <u>1-14-'46</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-13-'47</u>
1937	57.19				57.19
1938	66.13				66.13
1939	41.73				41.73
1940	128.28				128.28
1941	86.23				86.23
1942	38.69				38.69
1943	3.05				3.05
1944	212.42			9.49	202.93
1945	2,714.47			2,676.68	37.79
1946	<u> </u>	<u>19,489.61</u>	<u>180.52</u>	<u> </u>	<u>19,309.09</u>
	3,348.19	19,489.61	180.52	2,686.17	19,971.11

Reconciliation Of Cash Balances For Common School Districts
Of County Treasurer To Unincumbered Balances Of County Superintendent
Of Schools, January, 13, 1947

General Fund:

Tuition Fund:

<u>Dist</u>	<u>Co. Treas.</u>	<u>War. O/s</u>	<u>Co. Supt.</u>	<u>Co. Treas</u>	<u>War. O/s</u>	<u>Co. Supt.</u>
RH. 1	2,586.09		2,586.09			
1	2,197.98		2,197.98	1,343.67		1,343.67
2	500.48	340.06	160.42	170.29		170.29
3	341.70		341.70			
6	1,013.19		1,013.19	222.01	26.53	195.43
9	19.33*		19.33*	67.47*		67.47*
13	1,607.45	204.82	1,402.63			
14	3,856.65	518.27	3,338.38	2,099.94	244.44	1,855.50
17	2,509.36	546.30	1,963.06	872.33		872.33
18	1,810.24	62.00	1,748.24	157.50		157.50
20	1,127.78	1,155.29	27.51*			
28	4,632.98	1,251.66	3,381.32	1,469.12	236.50	1,232.62
29	2,096.16	1,166.17	929.99	1,162.02		1,162.02
31	1,951.19	662.66	1,288.53	993.18		993.18
46	1,260.27		1,260.27			
50	2,574.49	35.65	2,538.84	451.72		451.72
54	1,926.56	51.29	1,875.27	996.01		996.01
64	2,777.54		2,777.54	224.68		224.68
69	599.65	406.08	193.57	114.48	99.27	15.21
71	830.20	205.33	624.87	185.30		185.30
72	1,502.45	330.66	1,171.79	411.20		411.20
82	1,519.26	230.00	1,289.26	556.22		556.22
Tuit	420.16		420.16			
	<u>39,622.50</u>	<u>7,166.24</u>	<u>32,456.26</u>	<u>11,362.20</u>	<u>606.79</u>	<u>10,755.41</u>
				<u>.06</u>	<u>Ar. A.</u>	
						<u>11,362.14</u>

Teachers Retirement:

Sinking Fund:

<u>Dist</u>	<u>Amount</u>	<u>Dist</u>	<u>Amount</u>	<u>Dist</u>	<u>Amount</u>
RH. 1	4.53	29	69.53		
1	72.71	31	72.45	20	306.85
2	28.51	46	20.03	46	<u>484.69</u>
14	143.91	50	22.42		
17	66.88	54	66.95		791.54
18	46.05	64	6.16		
20	76.54	69	65.29		
28	155.85	71	20.83		
		72	48.55		
		82	<u>51.67</u>		
			1,038.86		

Personal Official Bonds

January 13, 1947

<u>Officer</u>	<u>Office</u>	<u>Surety Company</u>	<u>Expires</u>	<u>Amount</u>
J. O. Gooch	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
T. H. Foley	Clerk of Court	" "	1-11-'47	5,000.00
	Auditor & Recorder	" "	1-11-'47	5,000.00
Lucille Abegglen	Treasurer	" "	1-13-'47	40,000.00
	Tax Collector	" "	1-13-'47	10,000.00
	Pub. Admin.	" "	1-13-'47	2,000.00
J. Edgar Birch	Assessor	" "	1-13-'47	10,000.00
Ralph Litton	Pros. Attorney	" "	1-13-'47	2,000.00
O. K. Meservy	Probate Judge	Fidelity & Deposit	1-13-'47	5,000.00
Calvin Smith	Sheriff	U.S.Fid. & Guar. Co.	1-13-'47	10,000.00
Margarel Cordingly	Dep. Auditor	" "	1-13-'47	2,000.00
Annie H. Nielsen	Dep. Treasurer	Standard Acc. Ins. Co.	1-13-'47	5,000.00
Bess C. Jenkins	Dep. Assessor	U.S.Fid. & Guar. Co.	1-13-'49	2,000.00
Milton D. Hansen	Coroner	Nat'l Surety Corp.	1-13-'47	1,000.00
F. deStowlinsek	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
E. O. Rich	Co. Supt. of Pub. Ins.	U.S.Fid. & Guar.	1-13-'47	2,000.00

Insurance In Force

<u>Number</u>	<u>Company</u>	<u>Property</u>	<u>Expires</u>	<u>Amount</u>
F-363580	Eureka-Security Ins. Co.	Court House	3-1-'49	5,000.00
6041	Concordia Fire Ins. Co.	" "	10-21-'49	1,500.00
108F-1322	First Nat'l Ins. Co.	" Fixtures	10-14-'49	3,500.00
F-367602	Eureka-Security Ins. Co.	Court House	7-26-'49	3,500.00
10074	Merchants Fire Ins. Co.	" "	3-1-'49	5,000.00
6789	Hartford Fire Ins. Co.	" "	7-21-'49	4,500.00
5204	" " "	" "	3-1-'49	5,000.00
3045	Merchants Fire Ins. Co.	" "	7-21-'49	3,500.00
108F-1352	First Nat'l Fire Ins. Co.	" "	11-12-'49	3,500.00
6074	Concordia Fire Ins. Co.	" "	11-20-'48	11,500.00 - 162.90
6750	Hartford Fire Ins. Co.	Co. Storage	3-17-'48	2,750.00 - 97.32
F35437	Eureka-Security Fire Ins. Co.	" "	3-17-'48	1,500.00 - 2880
6757	Hartford Fire Ins. Co.	Sch. House No. 9	5-10-'48	2,000.00
805025	Am. Bankers Ass'n	Steel Safe, Burglery	2-17-'48	4,500.00 46.50
14524	U.S.Fid. & Guar.	Treas. Office	5-3-'48	1,300.00 25.00
CS577541	"	Cars & Trucks	3-1-'47	
		Fleet Policy. Personal Injury 10M/20M Property Damage 5M.		

3712-S State of Idaho Employers Liability

Cont.

Statement Of Comparison Budgets And Expense

January 14, 1946 to January 13, 1947

		<u>Current Expense Fund:</u>	<u>Budget</u>	<u>Expense</u>
<u>Reconciliations:</u>		Clerk, Auditor & Recorder	7,783.00	7,473.75
		Sheriff	7,218.00	6,730.45
		Assessor	6,647.25	6,488.94
Current Expense:		Treasurer & Tax Collector	5,978.00	5,328.53
Warrants	56,102.85	Prosecuting Attorney	3,545.00	3,262.89
W. & J. Cer.	298.65	Elections	6,085.00	5,811.25
War. Diff.	<u>118.43</u>	Commissioners	4,950.00	4,817.10
	56,429.93	Supt. of Schools	4,428.65	4,119.99
		Health & Sanitation	1,293.00	1,026.74
		District Court	2,817.75	965.67
Road & Bridge:		Probate Judge	2,531.00	2,265.29
Warrants Issue	72,028.96	Surveyor	270.00	226.99
		Coroner	400.00	366.95
Less:		Court House & Grounds	5,590.00	4,029.88
Special Road	(32.83)	General Miscellaneous	<u>4,715.00</u>	<u>3,515.51</u>
P.W.Road	<u>(10,387.72)</u>		69,251.65	56,429.93
	61,608.41			
Less:				
War. Diff.	<u>(166.90)</u>	Road & Bridge	62,350.00	62,290.00
	61,441.51			
Plus:		Charity	9,450.00	5,366.66
Contri. to Cities	<u>848.49</u>			
	62,290.00	Agriculture	2,600.00	2,431.21
		Weed Eradication	24,050.00	30,895.13
		Insect Pest	3,000.00	2,645.98