

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 13, 1947

to

January 12, 1948

WARREN VICKREY

Certified Public Accountant
POCATELLO, IDAHO

March 8, 1948

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


Gentlemen:

I have audited the records of Fremont County for the period from January 13, 1947 to January 12, 1948.


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

In our opinion the accompanying schedules of this report 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 operations of county funds for the time covered by this audit.

Respectfully submitted,


Warren Vickrey
Certified Public Accountant.

Subscribed and sworn before me
this 8th day of March, 1948.



Comments And Recommendations

In line with the scope of our former audits a detailed examination has been made of the fee collecting offices. During the past two years the work required of these offices has greatly increased, although these duties are still being carried on by the same personnel. All fees collected are being promptly reported and turned to the County Treasurer. The records and reports of these offices are in good condition and the work is being kept up to date.

As the time approaches for the redemption of the last of the general county indebtedness, the revenue from Motor Vehicle License collections and the apportionment of the Motor Fuel Tax from the State of Idaho will accumulate to the Road & Bridge Fund. This will materially increase the moneys available for road work in your county and should help provide for the building of more and better county roads. This situation should be made the most of and your road department must be reorganized so that the county will get value for these increased expenditures.

The operating funds of the county have gone through the past year very well as is shown by the Revenue & Expense Statement (Schedule 8) All funds, with the exception of Agriculture, show an excess of revenue over expense. This speaks well for the management of these accounts and plans should be made to continue this trend. The prices of farm produce continues to be high and taxes are being paid promptly so it is felt that revenue should be planned so that this excess revenue can continue.

Activity of the Weed Department has been somewhat curtailed and the expenditures of funds for this purpose have decreased. For the 1947 year this fund makes a much better showing in a reduction of the amount of subsidy furnished by the taxpayer. We feel there is still room for improvement in this field and that this department should operate without cost to the taxpayers.

Several suggestions have been made for improvements in the records of various offices. This has been done to place your accounts in line with the standard forms used in most of the counties of Idaho. It can not be stressed too much that each office should stay within its rights as set forth in our statutes and that all requirements regulating the routing of tax rolls should be promptly and fully observed.

Consolidated Balance Sheet

January 12, 1948

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital</u>	<u>Special & Trust</u>
Cash	535,715.64	339,208.50		196,507.14
Cur. Taxes Real	149,592.06	72,092.09		77,499.97
Del. Taxes Real	27,733.82	12,549.38		15,184.44
Personal 1947	7,240.85	5,431.00		1,809.85
Del. Personal	756.10	160.34		595.76
County Property	<u>142,641.56</u>	_____	<u>142,641.56</u>	_____
	863,680.03	429,441.31	142,641.56	291,597.16
 <u>LIABILITIES:</u>				
Accounts Payable	59,082.42	59,082.42		
Warrants Payable	9,825.36	5,201.80		4,623.56
Bonds Due 1948	25,000.00	25,000.00		
Coupons Due '48	697.50	697.50		
Reserves:				
Co. School	111,258.04	111,258.04		
Bond	22,169.17	22,169.17		
Spec. A/cs.	280,644.50			280,644.50
Trust A/cs	6,329.10			6,329.10
Current Surplus	206,032.38	206,032.38		
Capital Surplus	<u>142,641.56</u>	_____	<u>142,641.56</u>	_____
	863,680.03	429,441.31	142,641.56	291,597.16

Fund Balances And Current Liabilities Of Co. Treasurer
And Tax-Collector Brought Forward To March 3, 1948 With
Cash Statement As Of Same Time.

<u>Fund Balances & Liabilities</u>		<u>Cash Statement</u>	
Fund Bal. 1-12-'48	535,715.64	Warrants Paid	291.18
Plus: Co. Aud. Cer.		Current Checks	187.88
Nos. 892-916,918-9	<u>32,201.76</u>	Currency	302.00
		Silver	75.94
	567,917.40	First Security Bk. St. A.	
Less: Co. Treas Report		Treasurer	244,008.61
January	<u>208,126.12</u>	Tax Collector	37,915.19
		Deposit 3-3-'48	486.91
	359,791.28	Yellowstone Banking Co.	72,599.67
Tax Cer. No. 83	21.00	Am. Nat'l Bk.	15,000.00
Tax Col. not yet turned	309.22		
Tax Turnover for February	10,736.48		
L & S A/c	<u>9.40</u>		
	370,867.38		
			<u>370,867.38</u>

Schedule 19

Depository Sureties, March 3, 1948

First Security Bank, St. Anthony, Idaho.

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

#2641 U. S. A. Treas Bonds 2 3/4 %	250,000.00
2300 U. S. A. Treas Bonds 2 3/4 %	50,000.00
1980 U. S. A. Treas Bonds 2 3/4 %	<u>200,000.00</u>
	500,000.00

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 2%	20,000.00
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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 2 1/2 %	10,000.00
Boise Junior College Bonds '51	5,000.00	U. S. A. Treas Bonds	5,000.00
U. S. A. Treas Bonds 2%	40,000.00	U. S. A. Treas Bonds 3%	<u>5,000.00</u>
U. S. A. Treas Bonds 2 1/2 %	5,000.00		
			75,000.00

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

Operating Funds Balance Sheets

January 12, 1948

<u>ASSETS:</u>		Current	Delinquent	1947	Del.	
<u>Funds:</u>	<u>Cash</u>	<u>Real</u>	<u>Real</u>	<u>Personal</u>	<u>Per.</u>	<u>Totals</u>
State	47,547.25	14,388.97	1,583.01	1,013.67	23.16	64,556.06
Cur. Expense	41,530.80	11,465.60	1,215.50	514.05	14.82	54,740.77
Road & B.	25,205.23	14,225.48	1,017.99	421.24	27.79	40,897.73
Co. School	91,272.67	15,619.28	2,802.67	1,531.47	31.95	111,258.04
Road Bond	39,363.77		.04			39,363.81
Refund Bond	8,372.41		120.30		10.15	8,502.86
War. Red.	63.06		420.30			483.36
Agriculture	(517.24)	704.52	60.40	110.15	10.20	368.03
Charity	23,255.24	2,171.28	1,453.44	522.22	16.17	27,418.35
Insect Pest	8,154.23	1,069.27	237.76	139.32	4.69	9,605.27
Weed	6,555.23	2,982.09	1,079.11	278.48	4.39	10,899.30
Post W. Road	48,405.85	9,465.60	2,558.86	900.40	17.02	61,347.73
	339,208.50		12,549.38		160.34	
		72,092.09		5,431.00		429,441.31

<u>LIABILITIES:</u>	Warrants					
<u>Funds:</u>	<u>& A/c Pay*</u>	<u>Bonds</u>	<u>Coupons</u>	<u>Reserve</u>	<u>Surplus</u>	<u>Totals</u>
State	59,082.42*				5,473.64	64,556.06
Current Exp.	2,055.23				52,685.54	54,740.77
Road & B.	2,426.57				38,471.16	40,897.73
County Sch.				111,258.04		111,258.04
Road Bond		21,000.00	577.50	17,786.31		39,363.81
Refund Bond		4,000.00	120.00	4,382.86		8,502.86
War. Red.					483.36	483.36
Agriculture	177.02				191.01	368.03
Charity	393.79				27,024.56	27,418.35
Insect Pest	7.80				9,597.47	9,605.27
Weed	141.39				10,757.91	10,899.30
Post W. Road					61,347.73	61,347.73
	59,082.42*		697.50		206,032.38	
	5,201.80			133,427.21		429,441.31
		25,000.00				

Analysis Of Surplus Accounts

January 13, 1947 to January 12, 1948

CREDITS:

<u>F u n d s:</u>	<u>Balances</u> <u>1-13-'47</u>	<u>Excess</u> <u>Revenue</u>	<u>Adj.</u>	<u>Totals</u>
State	471.27	5,029.89		5,501.16
Current Expense	45,181.87	7,432.92	114.25	52,729.04
Road & Bridge	21,273.41	17,243.45		38,516.86
Road Bond	38,801.59			38,801.59
Refund Bond	7,108.93			7,108.93
War. Red.	6,390.04			6,390.04
Agriculture	1,374.04		103.10	1,477.14
Charity	26,673.87	375.25		27,049.12
Insect Pest	8,186.42	1,442.43		9,628.85
Weeds	6,448.54	4,326.28		10,774.82
Post W. Road	37,059.44	25,068.10		62,127.54

DEBITS:

<u>F u n d s:</u>	<u>Excess</u> <u>Expense</u>	<u>Taxes</u> <u>Cancel</u>	<u>Adj.</u>	<u>Balances</u> <u>1-12-'48</u>	<u>Totals</u>
State		27.52		5,473.64	5,501.16
Current Exp.		43.50		52,685.54	52,729.04
Boad & B.		45.70		38,471.16	38,516.86
Road Bond	21,015.28			17,786.31	38,801.59
Refund Bond	2,726.07			4,382.86	7,108.93
Warrant Red.			5,906.68	483.36	6,390.04
Agriculture	1,280.99	5.14		191.01	1,477.14
Charity		24.45	.11	27,024.56	27,049.12
Insect Pest		31.38		9,597.47	9,628.85
Weeds		16.91		10,757.91	10,774.82
Post W. Road		779.81		61,347.73	62,127.54

Statement Of Revenue And Expense
January 13, 1947 to January 12, 1948

<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 1947	43,947.03	40,938.00	65,500.80	2,046.90	6,140.70	40,938.00
Int. on Del.	181.87	215.29	195.93	12.16	47.61	196.98
St. & Co. Lic.	37.50	8,388.38				
Fees	749.00	4,547.85				
Inherit Tax.	1,234.79	137.19				
Motor V. Lic.	3,876.23					25,015.02
Land Sales	.72	71.75	66.65	4.01.	18.65	42.99
Liquor App.		5,880.01				
Fines		500.01	2,076.50			
Rent		425.00				
Refunds		322.34				
Col. Fees		83.20				
Motor F. Tax						10,402.14
Forest App.			1,106.14			3,318.40
St. Sch. App.			88,268.83			
	50,027.14	61,518.02	157,214.85	2,063.07	6,206.96	79,913.53
<u>DEDUCT:</u>						
Expense	44,997.25	54,085.10		3,344.06	5,831.71	62,670.08
<u>Excess Of:</u>						
Revenue	5,029.89	7,432.92			375.25	17,243.45
Expense				1,280.99		
To Reserve			157,214.85			

<u>REVENUE:</u>	<u>Road Bond</u>	<u>Refund Bond</u>	<u>Insect Pest</u>	<u>Weed</u>	<u>Post W. Road</u>
Levy of 1947			4,093.80	8,187.61	40,938.00
Special Levy				2,811.32	
Motor V. Lic.	1,630.25				
Int. on Del.		34.92	23.88	121.35	116.27
Refunds				54.00	13.83
Land Sale			5.75	10.11	
Spec. Chges Coll.				11,027.56	
	1,630.25	34.92	4,123.43	22,211.95	41,068.10
<u>Deduct:</u>					
Expense	21,577.50	4,120.00	2,681.00	17,885.57	16,000.00
<u>Excess Of:</u>					
Revenue			1,442.43	4,326.38	25,068.10
Expense	19,947.25	4,085.08			

Operations In State Account

January 13, 1937 to January 12, 1948

<u>Source</u>	<u>Balances 1-13-'47</u>	<u>Cash Collection</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balance 1-12-'48</u>
Charge of 1946	37,656.82	8,554.43	37,656.82	29,897.39	7,759.43
Charge of 1947		30,432.98	39,099.73		39,099.73
Del. Taxes		1,778.13			
Int. on Del. Tax		181.87			
Land Sale		.72			
Court Fees	340.00	749.00	1,089.00		1,089.00
Inheritance	1,740.03	1,234.79	2,974.82		2,974.82
St. & Co. Lic.	(12.60)	37.50	24.90		24.90
Motor V. Lic.	<u>4,360.92</u>	<u>3,876.23</u>	<u>8,237.15</u>	<u>102.61</u>	<u>3,134.54</u>
	44,085.17		89,082.42		59,082.42
		46,845.65		30,000.00	

Summary Of Accounts Payable

Total Due State	89,082.42
Less:	
<u>A/c Pay 1-13-'47</u>	<u>44,085.17</u>
Demand for 1947	44,997.25

Cash Operations In Funds

January 13, 1947 to January 12, 1948

Funds	Balances 1-13-'47	Apportion- ed to	Transferred		Disburs- ed from	Balances 1-12-'48
			To	From		
State	30,902.44	54,210.75	1,288.03	8,853.97	30,000.00	47,547.25
Cur. Exp.	34,627.61	59,634.07	279.81		53,010.69	41,530.80
Road & B.	5,372.46	72,502.24	8,853.97	582.77	60,940.67	25,205.23
Agri.	737.22	2,103.16		40.80	3,316.82	517.24*
Charity	22,500.77	6,318.35	40.80		5,604.68	23,255.24
Gen. Sch.	7,840.75	152,267.35		68,835.43		91,272.67
Insect	6,683.37	4,151.86			2,681.00	8,154.23
Weed	2,466.31	21,947.27			17,858.35	6,555.23
Spec. R.	4,199.90					4,199.90
Road B.	59,534.05	1,630.25		1,288.03	20,512.50	39,363.77
Ref. B.	11,494.10	1,358.31			4,480.00	8,372.41
War.Red.	63.06					63.06
Ind.Sch.	95,543.02	100,077.10	52,361.48		175,748.55	72,233.05
Common Schools:						
Gen.	38,854.90	49,365.20	16,473.95		75,139.50	29,554.55
Trans.	767.60					767.60
Sinkg.	791.54	1,421.75			955.57	1,257.72
Tuit.	11,362.14	13,101.32			11,484.90	12,978.56
Ret.	1,038.86	3,206.18			1,419.15	2,825.89
Land S.	2,228.34	43.80				2,272.14
Tax Cer.	232.60	1,037.52			1,147.38	122.74
Cities & V	39,244.09	56,255.92	582.77	252.00	61,832.34	33,998.44
Sher. R.	239.40					239.40
Ceme.	4,197.66	6,740.58		27.81	5,995.63	4,914.80
Watermaster	337.64	100.81				438.45
Vets.	1,843.65	2,102.58			2,427.44	1,518.79
S. Bridge	18,359.75					18,359.75
Airport	6,745.40	6,231.22			6,058.00	6,918.62
Hiway	31.61					31.61
Teachers	385.50	123.22				509.72
Grazing	1,127.07				257.54	869.53
P.W.Road	23,668.03	40,737.82			16,000.00	48,405.85
Edu.Bo.		1,436.10			117.50	1,318.60
Co.T.Ret.		1,178.28				1,178.28
	433,420.84		79,880.81		556,988.21	
		659,283.01		79,880.81		538,715.64

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

Summary Of Receipts By Source

January 13, 1947 to January 12, 1948

General Miscellaneous

St. Sch. App.	88,268.83
Liquor App.	11,778.00
Inheritance Tax.	1,371.98
Tax Cer.	1,037.52
Truck Sold	300.00
Refunds	293.24
Forest App.	<u>4,424.54</u>
	107,474.11

School Miscellaneous

Trans.	69.17
Books	719.35
Madison Co.	731.01
Refunds	199.64
Equip. Sold	386.00
Bond	1,000.00
Rent	<u>45.00</u>
	3,150.17

Current Collections, Real Rolls:

Levy of 1946	93,884.69	
Levy of 1947	<u>315,528.12</u>	409,412.81

Delinquent Collections:

Levy of 1942	17.05	
Levy of 1943	155.36	
Levy of 1944	3,070.31	
Levy of 1945	4,162.29	
Levy of 1946	18,580.30	
Penalty & Interest	<u>2,723.25</u>	28,708.56

Personal Rolls:

Levy of 1946	19,112.35	
Levy of 1947	<u>21,858.86</u>	40,971.21

Fees Of Officers:

Auditor, Clerk & Recorder:	3,561.25	
Sheriff	283.80	
Probate Judge	<u>2,699.80</u>	6,544.85
		765.82

Sales of Co. Property

Motor V. License	30,621.50	
Motor Fuels Tax	<u>10,402.14</u>	40,023.64

St. & Co. License

Weed Charges		9,605.38
Rent		11,372.56
Fines		425.00
		927.90

School Miscellaneous

General Miscellaneous		3,150.17
		<u>107,474.11</u>

659,283.01

Fees Of Officers

January 13, 1937 to January 12, 1948

Clerk, Auditor & Recorder:

<u>Quarter</u>	<u>Total</u>	<u>Clerk</u>	<u>Steno.</u>	<u>Code</u>	<u>Ret.</u>	<u>Recorder</u>
1947						
First	892.30	121.50	48.00	40.00		682.80
Second	1,018.85	141.00	54.00	45.00	26.00	752.85
Third	731.85	127.00	45.00	37.50	47.50	474.85
Fourth	<u>918.25</u>	<u>97.00</u>	<u>39.00</u>	<u>32.50</u>	<u>36.50</u>	<u>713.25</u>
	3,561.25	486.50	186.00	155.00	110.00	2,623.75

Sheriff:

<u>Quarter</u>	<u>Amount</u>
1947	
First	65.10
Second	51.60
Third	111.70
Fourth	<u>55.40</u>
	283.80

Probate Judge:

<u>Quarter</u>	<u>Totals</u>	<u>Civil</u>	<u>Crim- inal</u>	<u>Probate</u>	<u>Mar- riages</u>	<u>F i n e s</u>		<u>Expense</u>
						<u>Traffic</u>	<u>Crim.</u>	
1947								
First	681.50		63.00	157.50	10.00	291.00	160.00	
Second	466.50	3.00	78.00	52.50	5.00	144.00	194.00	10.00
Third	1,395.80	24.00	102.05	116.50	25.00	(23.00)	1156.25	5.00
Fourth	<u>156.00</u>	<u>17.00</u>	<u>27.00</u>	<u>56.00</u>	<u>40.00</u>	<u>4.00</u>	<u>15.00</u>	<u>3.00</u>
	2,699.80	44.00	270.05	382.50	80.00	416.00	1,825.25	18.00

Cash Disbursements By Funds

January 13, 1947 to January 12, 1948

<u>Funds</u>	<u>Expended By</u>	<u>Amounts</u>	<u>Totals</u>
Current Expense	Warrants	52,924.39	
	Wit. & J. Cer.	86.30	53,010.69
Road & Bridge	Warrants		60,940.67
Charity	Warrants		5,604.68
Agriculture	Warrants		3,316.82
Insect Pest	Warrants		2,681.00
Weed Control	Warrants		17,858.35
County Auditors Warrants:			
	Independent Schools	175,748.55	
	Cities & Villages	61,832.34	
	Veterans Memorials	2,427.44	
	State of Idaho	30,000.00	
	Cemeteries	5,995.63	
	Airport	6,058.00	
			282,061.96
Special Road	Warrants		16,000.00
District Schools:			
General Fund	Warrants	75,100.19	
	Int. on Warrants	39.31	75,139.50
Tuition	Warrants		11,484.90
Teachers Retirement	Warrants		1,419.15
Co. Board Of Edu.	Warrants		117.50
Sinking Fund	Warrants	698.63	
	Coupons & Bonds	256.94	955.57
Range Improvement	R. I. Warrants		257.54
Road Bond	Bonds	19,000.00	
	Coupons	1,512.50	20,512.50
Refund Bond	Bonds	4,000.00	
	Coupons	480.00	4,480.00
Tax Certificates	Tax Cer.		1,147.38
			556,988.21

Summary Of School Warrants:

General	75,100.19	
Tuition	11,484.90	
Retirement	1,419.15	
Sinking	698.63	
Co. Board	117.50	88,820.37

Operations In Tax Certificates

January 13, 1947 to January 12, 1948

Reconciliation to March 3, 1948

Balance Jan 12, 1948	122.74
Plus:	
Tax Cer. No. 83	21.00
Co. Aud. Cer. 895	<u>19.65</u>
Balance March 3, 1948	163.39

Certificates Outstanding

March 3, 1948

<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
9	5.00	821	2.66
176	3.60	848	2.56
211	9.14	890	.60
216	2.73	894	34.03
245	5.00	19	1.51
346	3.45	66	4.45
353	4.00	69	2.09
367	4.00	72	1.41
380	2.04	80	15.00
445	2.56	81	1.65
471	5.00	83	<u>21.00</u>
546	5.00		
578	10.00		163.39
580	5.57		
584	1.02		
590	1.87		
707	.60		
713	.85		
759	5.00		

Operations In Bonded Indebtedness

January 13, 1947 to January 12, 1948.

<u>Date</u>	<u>Issue</u>	<u>Rate</u>	<u>Outstanding 1-13-'47</u>	<u>Redeemed</u>	<u>Outstanding 1-12-'48</u>
7-1-'33	Road Refunding	5 $\frac{1}{2}$ %	40,000.00	19,000.00	21,000.00
7-1-'33	Refunding-Refunding	6%	8,000.00	4,000.00	4,000.00
			48,000.00	23,000.00	25,000.00

Operations In Bond Coupons

January 13, 1947 to January 12, 1948

<u>Issue</u>	<u>Outstdg 1-13-'47</u>	<u>Accrued</u>	<u>Redeemed</u>	<u>Outstandg 1-12-'48</u>
Road Refunding	55.00	1,677.50	1,512.50	220.00
Refunding-Refunding	120.00	360.00	480.00	
	175.00	2,037.50	1,992.50	220.00

Coupons Payable 1-12-'48

Paid in January 1948	192.50	
Outstanding March 3, 1948:		
Bond 176, Coupon 12, Due 7-1-'39	27.50	220.00

Schedule 15

Bonds Outstanding

January 12, 1948

<u>Road Refunding</u>			<u>Refunding-Refunding</u>		
<u>Nos</u>	<u>Due</u>	<u>Amount</u>	<u>Nos.</u>	<u>Due</u>	<u>Amount</u>
195-215	7-1-'48	21,000.00	77-84	7-1-'48	4,000.00

Operations In Taxes Receivable

January 13, 1947 to January 12, 1948

Current Real Rolls:

<u>Year</u>	<u>Balances</u> <u>1-13-'47</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collections</u>	<u>To Del-</u> <u>inquents</u>	<u>Balances</u> <u>1-12-'48</u>
1946	126,483.61		180.41	93,884.69	32,418.51	
1947		468,007.13	2,886.95	315,528.12		149,592.06

Delinquent Real Rolls:

<u>Year</u>	<u>Balances</u> <u>1-13-'47</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-12-'48</u>	
1938	2,766.71		5.35		2,766.71	
1939	2,825.03				2,819.68	
1940	715.30		5.86		709.44	
1941	901.75		20.39		881.36	
1942	872.65		24.27	17.05	831.33	
1943	347.55		37.84	155.36	154.35	
1944	4,000.13		36.00	3,070.31	893.82	
1945	9,081.83		27.88	4,162.29	4,891.66	
1946			<u>32,418.51</u>	<u>52.74</u>	<u>18,580.30</u>	<u>13,785.47</u>
	21,510.95	32,418.51	210.33	25,985.31	27,733.82	

Personal Rolls:

<u>Year</u>	<u>1-13-'47</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-12-'48</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	202.93				202.93
1945	37.79				37.79
1946	19,309.09		102.66	19,112.35	94.08
1947		<u>29,204.36</u>	<u>104.65</u>	<u>21,858.86</u>	<u>7,240.85</u>
	19,971.11	29,204.36	207.31	40,971.21	7,996.95

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

Reconciliation Of Cash Balances For Common Schools

Of County Treasurer To Unincumbered Balances Of County Superintendent
Of Schools, January 12, 1948

General Fund

Dist	Co.Treas.	War O/s	Co.Supt.
R.H.No.1	2,556.59		2,556.59
1	1,684.84		1,684.84
2	834.46	193.18	641.28
3	238.88		238.88
6	80.19	26.58	53.61
13	2,766.06	123.22	2,642.84
14	3,555.50	623.12	2,932.38
17	2,185.23	55.38	2,129.85
18	998.25	1,040.00	(41.75)
20	547.88	629.47	(81.59)
28	2,946.94	320.57	2,626.37
29	3,167.82	356.92	2,810.90
31	391.87	253.94	137.93
46	866.45		866.45
50	448.19	25.65	422.54
54	2,461.58		2,461.58
64	2,654.73	3.00	2,651.73
69	1,976.86	69.98	1,906.88
71	359.93	29.06	330.87
72	450.52	14.18	436.34
82	598.42	24.00	574.42
Tuition	(1,449.04)		(1,449.04)
	30,322.15	3,788.25	26,533.90

Tuition Fund:

Dist	Co. Treas.	War O/s	Co.Supt.
1	1,263.00		1,263.00
2	364.28		364.28
14	2,234.25		2,234.25
17	188.25		188.25
18	286.73		286.73
28	1,181.15	114.50	1,066.65
29	2,230.60		2,230.60
31	1,867.45		1,867.45
50	130.88		130.88
54	546.77		546.77
64	230.40		230.40
69	11.74	273.60	(261.86)
71	444.42		444.42
72	837.39	342.86	494.53
82	1,161.31		1,161.31
	12,978.62	730.96	12,247.66

Sinking Fund:

Dist	Amount
20	563.16
46	433.45
82	261.11

Teachers Retirement:

Dist	Amount
RH No. 1	68.80
1	70.35
2	25.72
14	144.77
17	79.37
18	51.50
20	97.29
28	145.22
29	73.32
31	75.70
46	18.37
50	30.79
54	122.25
64	8.68
69	10.24
71	48.18
72	43.65
82	64.08

1,178.28

Notes:

Summary of Control Funds:

General	29,554.55
Transportation	767.60
	<u>30,322.15</u>

Warrants Outstanding Summary:

General	3,788.25
Tuition	730.96
	<u>4,519.21</u>

Personal Official Bonds

January 12, 1948

<u>Officer</u>	<u>Office</u>	<u>Surety Company</u>	<u>Expires</u>	<u>Amount</u>
Oakley Hunter	Commissioner	Nat'l Surety Corp.	1-13-'51	5,000.00
H. R. Tucker	"	Fidelity & Deposit Co.	1-10-'49	5,000.00
L. C. Marsden	"	Am. Surety Co.	1-10-'49	5,000.00
T. H. Foley	Auditor & Rec. Clerk Court	Standard Acc. Ins. Co. " " " "	1-8-'51 1-8-'51	5,000.00 5,000.00
Lucille Abegglen	Tax Collector	U.S.Fid. & Guar. Co.	1-10-'49	10,000.00
	Treasurer	" " "	1-10-'49	20,000.00
	Treasurer	Standard Acc. Ins. Co.	1-11-'49	20,000.00
	Pub. Adm.	U.S.Fid. & Guar. Co.	1-10-'49	2,000.00
J. Edgar Birch	Assessor	Standard Acc. Ins. Co.	1-10-'49	10,000.00
O. K. Meservey	Probate Judge	Mat'l Surety Co.	1-10-'49	5,000.00
Ralph Litton	Co. Attorney	U.S.Fid. & Guar. Co.	1-10-'49	2,000.00
Calvin Smith	Sheriff	Standard Acc. Ins. Co.	1-10-'49	10,000.00
Milton D. Hansen	Corner	Nat'l Surety Co.	1-6-'49	1,000.00
Elva N. Currie	Dep. Auditor	Standard Acc. Ins. Co.	1-8-'49	5,000.00 -
Lloyd Smith	Dep. Sheriff	Fid. & Dep. Co.	1-10-'49	2,000.00
Anna H. Nielsen	Dep. Treasurer	Standard Acc. Ins. Co.	1-10-'49	5,000.00 -

Insurance In Force

<u>Insurance Company</u>	<u>Property</u>	<u>Expires</u>	<u>Amount</u>
First Nat'l Ins. Co.	Highway Shed Contents	10-14-'49	3,500.00 5810
" " "	Court House	11-12-'49	3,500.00 4830
Eureka-Security Fire & M.	Warehouse & Storage	4-18-'48	1,500.00
" " " "	Court House	3-20-'48	11,500.00
Hartford Fire Ins. Co.	Highway Sheds at Ashton.	3-17-'48	2,750.00
Concordia Fire Ins. Co.	Court House	10-21-'49	1,500.00 2070
Merchants Fire Ins. Co.	" "	3-1-'49	5,000.00 69.00
Concordia Fire Ins. Co.	" "	3-1-'49	5,000.00 69.00
Eureka-Security Fire & M.	" "	3-1-'49	5,000.00 - 69.00
Merchants Fire Ins. Co.	" "	7-21-'49	3,500.00 48.30
Eureka-Security Fire & M.	" "	7-26-'49	4,500.00 6210
Concordia Fire Ins. Co.	" "	11-12-'49	3,500.00 4830
U. S. Fid. & Guar. Co.	Car & Truck Insurance		
	5/10M 5M Property Damage	3-1-'48	
Am. Auto Ins. Co.	Inter. Truck 5/10M & 5M Propl Camage	6-29-'48	

Statement Of Comparison Budgets And Expense

January 13, 1947 to January 12, 1948

<u>Reconciliations</u>		<u>Current Expense Fund:</u>	<u>Budget</u>	<u>Expense</u>
Current Expense:		Clerk, Auditor & Recorder	8,186.00	8,005.96
Warrants	53,998.80	Sheriff	7,356.75	7,234.75
Court Certificates	86.30	Assessor	7,559.00	7,493.41
		Treasurer & Tax-Collector	6,459.00	5,931.69
	54,085.10	Prosecuting Attorney	3,563.50	3,284.50
		Commissioners	5,175.00	4,140.74
Road & Bridge:		Supt. of Schools	4,410.15	4,389.08
Warrants;		Health & Sanitation	1,293.00	900.50
R. & B.	62,087.31	District Court	2,765.00	414.03
Matching	16,000.00	Probate Judge	2,477.25	2,397.11
Contributions	582.77	Surveyor	288.50	243.14
		Coroner	309.25	257.48
	78,670.08	Court House & Grounds	6,410.00	6,231.01
		General Miscellaneous	4,815.00	3,161.70
			61,067.40	54,085.10
		Road & Bridge	80,897.28	78,670.08
		Charity	10,950.00	5,872.51
		Agriculture	3,970.00	3,344.06
		Weed Eradication	25,485.00	17,885.57
		Insect Pest	3,000.00	2,681.00