

AUDIT REPORT
FREMONT COUNTY, IDAHO
for the period
January 12, 1948
to
January 10, 1949

WARREN VICKREY

Certified Public Accountant
POCATELLO, IDAHO

February 17, 1949

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

Gentlemen;

I have audited the records of Fremont County for the period from January 12, 1948 to January 10, 1949.

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 the county funds for the time covered by this audit.

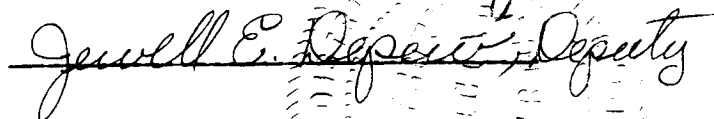
Respectfully submitted,

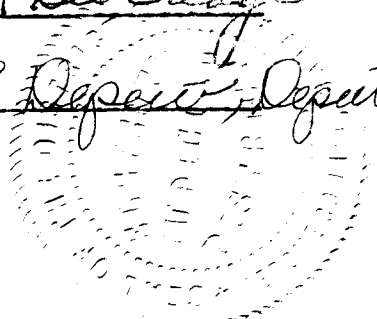

Warren Vickrey

Certified Public Accountant.

Subscribed and sworn before me
this 17th day of February, 1949.


Mabel A. Beardsley


Jewell E. Depew, Deputy



Comments And Recommendations

Due to the expiration of the tenure of office for some of the officers of your county at the end of the period covered by this examination, the work on this audit was done in two periods. The records of the retiring officers, or so much of them as we felt were pertinent, were examined at the close of the fiscal year while the balance of the work on the audit was made in February. In line with our comments on our tentative report the records of these officers were found in good condition and all funds, to our knowledge, were found properly accounted for. During the present year we will be in St. Anthony from time to time and will always make ourselves available so that if your new officers have any questions they can have the advantage of our experience.

Among these outgoing officers was the county treasurer who has in her charge the keeping of a considerable burden of the records of the county. Her records have been extremely well kept and all accounts have been posted currently. In our experience of auditing Fremont County we would class her as the best treasurer that you have had.

Last July the last of the bonded debt of Fremont County was liquidated. This bonded debt for the most part started with the road issue of \$500,000.00 in 1914. From all we can find, after a period of ten years all the roads and improvements purchased with the proceeds of this issue had practically disappeared however none of the principle had been paid at that time. These road bonds have been reissued twice when it became impossible to meet the amortization payments, due to the inability of the people to meet their tax charges. Even the accrued interest that could not be paid, at the time, was capitalized into the principle of another issue. Each time bonds were reissued, due somewhat to the poor financial condition of the county, it was necessary to pay a premium and large attorney's fees in connection with the sale of the bonds. Financing charges were also paid to the brokers each time. Over the period of the past thirty-five years the county has paid around \$2,500,000.00 for the use of this \$500,000.00. We feel this data should be read into the record every time a board of county commissioners feel they must issue bonds to finance a project.

With the redemption of your bonded debt there will be additional funds for the roads of the county. If properly managed there should be enough to keep the roads in better shape than they ever have been in the past.

Through the next year the attention of your board will have to turn more and more to the holding down of expense. There is no doubt but what we are in a decreasing price structure, and while we do not feel there will be sharp drops, as have occurred in past periods, it is quite apparent that the value of the dollar is increasing. In such times during past years debt has been created. At present your county is in splendid shape financially and with proper management you should be able to go through this period without getting into the red.

Consolidated Balance Sheet

January 10, 1949

<u>ASSETS:</u>	<u>Totals</u>	<u>Funds Operating</u>	<u>Capital</u>	<u>Special & Trust</u>
Cash	566,945.59	318,991.17		247,954.42
Current Real Tax.	172,925.70	78,344.21		94,581.49
Del. Real Taxes	35,970.45	13,540.46		22,429.99
Per. Tax 1948	1,997.17	725.98		1,271.19
Del. Personal	5,050.40	2,098.04		2,952.36
County Property	<u>156,150.96</u>	<u> </u>	<u>156,150.96</u>	<u> </u>
	939,040.27	413,699.86	156,150.96	369,189.45
 <u>LIABILITIES:</u>				
Accounts Payable	55,227.94	55,227.94		
Warrants Payable	25,193.63	21,209.33		3,984.30
Reserves:				
General School	71,281.82	71,281.82		
Spec. & Trust	365,205.15			365,205.15
Current Surplus	265,980.77	265,980.77		
Capital Surplus	<u>156,150.96</u>	<u> </u>	<u>156,150.96</u>	<u> </u>
	939,040.27	413,699.86	156,150.96	369,189.45

Fund Balances And Current Laibilities Of Co. Treasurer
And Tax-Collector As Of January 10, 1949 With Cash

Statement At Same Time.

<u>Fund Balances & Liabilities</u>		<u>Cash Statement</u>	
Fund Balances 1-10-'49	566,945.59	Cash on hand	1,181.16
		Tax Certificates	15.77
Tax Collections not yet reported	207.44	Warrants Paid	193.70
		First Sec. Bank:	
L. & S. A/c	14.96	Treasurer	423,529.90
		Tax Collector	2,346.63
		Yellowstone Bk.	124,900.83
		Am. Nat'l Bk.	<u>15,000.00</u>
	<u>567,167.99</u>		567,167.99

Schedule 19

Depository Sureties, January 10, 1949

First Security Bank, St. Anthony, Idaho.

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

6495-	U. S. A. Treas Bonds 2 3/4%	50,000.00	
7122-	U. S. A. Treas Bonds 2 3/4%	250,000.00	
6109-	U. S. A. Treas Bonds 2 3/4%	50,000.00	
5986-	U. S. A. Treas Bonds 2 3/4%	<u>200,000.00</u>	550,000.00

Yellowstone Banking Company, Ashton, Idaho.

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

Boise Jr. College Bonds	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 2 1/2%	42,100.00
U.S.A. Treas Bonds 2 3/4%	5,000.00	Bannock Co. Bonds	5,000.00
U.S.A. Treas Bonds 2 3/4%	10,000.00	So. Cal. Edison 3%	5,000.00
U.S.A. Treas Bonds 3%	5,000.00	Boise City 3 1/4%	<u>3,000.00</u>
			125,100.00

American Nat'l Bank. Idaho Falls, Idaho:

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

U. S. A. Treas Bonds 2%	20,000.00
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Notes: In addition to the above securities the county is secured to the amount of \$5,000.00 in each of the depositories by the Federal Depository Insurance Corporation.

Operating Funds Balance Sheets

January 10, 1949

<u>ASSETS:</u> <u>Funds:</u>	<u>Cash</u>	<u>Current Real</u>	<u>Delinquent 1948</u>		<u>Del. Personal</u>	<u>Totals</u>
			<u>Real</u>	<u>Personal</u>		
State	45,208.32	12,048.92	4,128.37	348.99	114.72	61,849.32
Cur. Exp.	57,301.56	14,164.20	1,127.50	115.43	52.83	72,761.57
Road & Bridge	76,557.67	13,489.70	3,783.06	1.08	82.29	93,913.80
Co. School	50,390.49	20,018.44	207.48	106.42	558.99	71,281.82
War. Red.	67.22					67.22
Agriculture	-149.95-	2,023.45	178.19	16.52	96.22	2,164.43
Charity	21,227.87	674.49	1,887.17	5.50	467.04	24,262.07
Insect Pest	9,386.32		160.66		96.54	9,643.52
Noxious Weed	10,260.81	2,423.52	1,299.80	21.96	187.63	14,193.77
Post War Road	48,740.86	13,501.49	768.23	110.08	441.68	63,562.34
	318,991.17		13,540.46		2,098.04	
		78,344.21		725.98		413,699.86

<u>LIABILITIES:</u> <u>Funds:</u>	<u>Accounts Payable</u>	<u>Warrants Payable</u>	<u>Reserve</u>	<u>Surplus</u>	<u>Totals</u>
State	55,227.94			6,621.38	61,849.32
Cur. Exp.		2,542.86		70,218.71	72,761.57
Road & Bridge		6,914.16		86,999.64	93,913.80
Co. School			71,281.82		71,281.82
War. Red.				67.22	67.22
Agriculture		253.79		1,910.64	2,164.43
Charity		515.35		23,746.72	24,262.07
Insect Pest		7.80		9,635.72	9,643.52
Noxious Weed		314.78		13,878.99	14,193.77
Post War Road		10,660.59		52,901.75	63,562.34
	55,227.94		71,281.82		413,699.86
		21,209.33		265,980.77	

Analysis Of Surplus Accounts

January 12, 1948 to January 10, 1949

CREDITS:

<u>Funds:</u>	<u>Balances</u> <u>1-12-'48</u>	<u>Excess</u> <u>Revenue</u>	<u>Transfers</u>	<u>War.</u> <u>Adj.</u>	<u>Totals</u>
State	5,473.64	1,147.74			6,621.38
Cur. Exp.	52,685.54	17,613.44		11.34	70,310.32
Road & B.	38,471.16	24,585.03	23,910.90	32.55	86,999.64
Road Bond	17,780.31				17,786.31
Refund Bond	4,382.86	86.72			4,469.58
War. Red.	483.36	4.16			487.52
Agriculture	191.01	1,836.47			2,027.48
Charity	27,024.56				27,024.56
Insect Pest	9,597.47	28.91	9.34		9,635.72
Weeds	10,757.91	3,154.28			13,912.19
Post War R.	61,347.73				61,347.73

DEBITS:

<u>Funds:</u>	<u>Excess</u> <u>Expense</u>	<u>Taxes</u> <u>Cancel</u>	<u>W.H.</u> <u>Tax</u>	<u>Transfers</u>	<u>Balance</u> <u>1-10-'49</u>	<u>Totals</u>
State					6,621.38	6,621.38
Current Exp.			91.61		70,218.71	70,310.32
Road & Bridge					86,999.64	86,999.64
Road Bond	192.54			17,593.77		17,786.31
Refund Bond		130.45		4,339.13		4,469.58
Warrent Red.		420.30			67.22	487.52
Agriculture		10.94	105.90		1,910.64	2,027.48
Charity	3,277.84				23,746.72	27,024.56
Insect Pest					9,635.72	9,635.72
Weeds			33.20		13,878.99	13,912.19
Post War Road	8,445.98				52,901.75	61,347.73

Statement Of Revenue And Expense

January 12, 1948 to January 10, 1949

<u>REVENUE:</u>	<u>State</u>	<u>Cur. Exp.</u>	<u>Co. School</u>	<u>Agri.</u>	<u>Charity</u>	<u>Road & Bridge</u>
Levy of 1948	40,100.60	44,959.40	68,509.54	6,422.77	2,140.92	42,818.46
Pen. & Int.	275.30	286.49	331.72	14.33	42.86	254.22
St. & Co. Lic.	36.00	12,604.98				16.00
Court Fees	408.00	3,785.11				
Inherit. Tax.	995.42	139.55				
M. V. Lic.	4,704.12					32,336.13
Land Sales		54.12	75.29	2.68	1.57	23.08
Liquor App.		17,176.25				
Fines		69.52	2,217.39			
Rent		315.00				
Refunds		16.74		82.60		
Co. Fees		823.15				
Motor V. Tax						21,697.13
Forest App.			1,444.85			4,334.54
St. Sch. App.			46,040.40			
Ins. Settlement						1,498.67
	<u>46,519.44</u>	<u>80,240.31</u>	<u>118,619.19</u>	<u>6,522.38</u>	<u>2,185.35</u>	<u>102,978.23</u>
<u>DEDUCT:</u>						
Expense	<u>45,371.70</u>	<u>62,626.87</u>		<u>4,685.91</u>	<u>5,463.19</u>	<u>78,393.20</u>
<u>Excess Of:</u>						
Revenue	1,147.74	17,613.44		1,836.47		24,585.03
Expense					3,277.84	
To Reserve			118,619.19			

<u>REVENUE:</u>	<u>Insect Pest</u>	<u>Weed</u>	<u>P. W. Road</u>
Levy of 1948		8,540.92	42,818.46
Pen. & Int.	28.38	68.38	201.18
Land Sale	.53	2.97	.31
Weed Chges		14,041.64	
Equip. Sale		425.00	
Refunds		24.00	
	<u>28.91</u>	<u>23,102.91</u>	<u>43,019.95</u>
<u>DEDUCT:</u>			
Expense	<u>None</u>	<u>19,948.63</u>	<u>51,465.93</u>
<u>Excess Of:</u>			
Revenue	28.91	3,154.28	
Expense			8,445.98

Operations In State Account

January 12, 1948 to January 10, 1949

<u>Source</u>	<u>Balances 1-12-'48</u>	<u>Cash Collected</u>	<u>Due State</u>	<u>Remitted To State</u>	<u>Balances 1-10-'49</u>
Charge of 1946	7,759.43		7,759.43	8,903.20	
Charge of 1947	39,099.73	9,983.56	39,099.73	28,099.73	9,856.23
Charge of 1948		27,702.69	39,228.16		39,228.16
Del. Taxes		2,782.16			
Pen. & Int. Col.		275.30			
Court Fees	1,089.00	408.00	1,497.00	1,089.00	408.00
	-28.95-a				
Inherit. Tax.	2,974.82	995.42	3,941.29	2,945.86	995.43
St. & Co. Lic.	24.90	36.00	60.90	24.90	36.00
Motor V. Lic.	<u>8,134.54</u>	<u>4,704.12</u>	<u>12,838.66</u>	<u>8,134.54</u>	<u>4,704.12</u>
	59,082.42		104,425.17		55,227.94
		46,887.25		49,197.23	
<u>Less:</u>					
(a) Inherit. Tax correction	-28.95-				

Summary Of Accounts Payable

Total (From Above)	104,425.17
<u>Less:</u>	
Balance 1-12-'48	<u>59,053.47</u>
Total Demand for 1948	45,371.70

Cash Operations In Funds

January 12, 1948 to January 10, 1949

Funds:	Balances 1-12-'48	Apportion- ed to	Transferred		Disburs- ed from	Balances 1-10-'49
			To	From		
State	47,547.25	46,887.25		28.95	49,197.23	45,208.32
Cur. Exp.	41,530.80	77,139.11	852.10		62,220.45	57,301.56
Road & B.	25,205.23	101,314.60	23,910.90	2,016.72	71,856.34	76,557.67
Agriculture	-517.24-	5,093.27			4,725.98	-149.95-
Charity	23,255.24	3,314.26			5,341.63	21,227.87
Gen. Co. Sch.	91,272.67	117,713.23		158,595.41		50,390.49
Insect Pest.	8,154.23	1,232.09				9,386.32
Weeds	6,555.23	23,514.02			19,808.44	10,260.81
Spec. Road	4,199.90			1,978.00	2,221.90	
Road Bond	39,363.77			17,593.77	21,770.00	
Refund Bond	8,372.41	86.72		4,339.13	4,120.00	
War. Red.	63.06	4.16				67.22
Ind. Sch.s.	72,233.05	1,683.65	60,671.04	1,690.43	132,897.31	
Class A.215		284,351.15	90,403.56		228,769.90	145,985.91
Class A.322		12,943.26	4,328.44		7,209.40	10,062.30
Common Schools:						
General	29,554.55	3,712.37	19,072.99	3,535.15	48,795.76	9.00
Trans.	767.60			767.60		
Sinking	1,257.72	87.21		841.00	503.93	
Tuition	12,978.56	916.44	1,512.76	10,113.18	5,294.58	
Retirement	1,178.28	83.73		446.02	815.99	
Land Sales	2,272.14					2,272.14
Tax Cer.	122.74	1,631.21			1,529.47	224.48
Cities & Vil.	33,998.44	69,747.64	2,016.72	722.83	58,830.49	46,209.48
Sheriff's R.	239.40					239.40
Cemeteries	4,914.80	6,466.52		100.32	6,589.16	4,691.84
Co. T. Ret.	2,825.89	4,058.05				6,883.94
Watermaster	438.45	92.62				531.07
Vets Mem.	1,518.79	2,086.39			1,586.88	2,018.30
Spec. Bridge	18,359.75					18,359.75
Airport	6,918.62	1,911.58			4,150.99	4,679.21
Highway #1.	31.61					31.61
Teachers Aid	508.72	3.46				512.18
Grazing	869.53	628.08			378.39	1,119.22
P.W.Road	48,405.85	41,140.35			40,805.34	48,740.86
B. Of Edu.	1,318.60	4,089.84			1,283.85	4,124.59
	535,715.64		202,768.51		780,702.31	
		811,932.26		202,768.51		566,945.59

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

Summary Of Receipts By Source

January 12, 1948 to January 10, 1949

General Miscellaneous

State Sch. App.	46,040.40
Liquor App.	34,352.50
Forest App.	5,779.39
Fines	1,422.32
Equip. Sold	425.00
Tax Certificates	1,631.21
Costs Collected	18.76
Inheritance Tax	1,106.02
Range Improve.	628.08
Refunds	135.58
Insurance Settlement	1,498.67
Prisoners Board	30.00
	<u>93,067.93</u>

School Miscellaneous

Transportation	157.90
Madison Co. Trans	1,117.60
Insurance Refund	22.26
Buildings Sold	260.00
	<u>1,557.76</u>

Current Collections:		
Levy of 1947	106,569.40	
Levy of 1948	<u>340,575.11</u>	447,144.51
Delinquent Collections:		
Levy of 1943	22.47	
Levy of 1944	108.33	
Levy of 1945	4,152.66	
Levy of 1946	6,096.28	
Levy of 1947	23,815.37	
Penalty & Interest	<u>3,615.29</u>	37,810.40
Personal Rolls:		
Levy of 1947	6,882.18	
Levy of 1948	<u>35,371.78</u>	42,253.96
Fees Of Officers:		
Auditor, Clerk & Recorder	3,545.61	
Sheriff	212.10	
Probate Judge	<u>1,255.47</u>	5,013.18
Sale of Co. Property		216.14
Motor V. License	37,040.25	
Motor Fuels Tax	<u>21,697.13</u>	58,737.38
St. & Co. License		12,964.98
Weed Charges		14,041.64
Rent		315.00
Dist. A-215 Transfers		98,809.38
General Miscellaneous		93,067.93
School Miscellaneous		<u>1,557.76</u>
		<u>811,932.26</u>

Fees Of Officers

January 12, 1948 to January 10, 1949

Clerk, Auditor & Recorder:

<u>Quarter</u>	<u>Totals</u>	<u>Clerk</u>	<u>Steno.</u>	<u>Code</u>	<u>Judges</u>	<u>Recorder</u>
1948						
First	801.75	107.00	42.00	35.00	41.00	576.75
Second	1,033.39	87.00	36.00	30.00	32.00	848.39
Third	937.22	131.00	42.00	35.00	59.00	670.22
Fourth	773.25	54.00	18.00	15.00	23.00	663.25
	3,545.61	379.00	138.00	115.00	155.00	2,758.61

Sheriff:

<u>Quarter</u>	<u>Amount</u>
1948	
First	54.70
Second	38.60
Third	83.40
Fourth	35.40
	212.10

Probate Judge:

<u>Quarter</u>	<u>Totals</u>	<u>Civil</u>	<u>Crim- inal</u>	<u>Mar- riages</u>	<u>F i n e s</u>	<u>Misc.</u>	<u>Exp.</u>		
1948									
First	230.40	35.00	46.00	55.50	5.00	18.00	75.00	.90	5.00
Second	279.30	13.00	42.00	24.50	15.00	195.00		1.15	11.35
Third	625.04	8.00	45.00	59.50	15.00		504.00	3.40	9.86
Fourth	120.73	26.00	18.00	43.00	15.00		50.00		31.27
	1,312.95	82.00	151.00	182.50	50.00	213.00	629.00	5.45	57.48
	1,255.47								

Reconciliation: Total Fees 1,312.95
Less:
Expense 57.48

Remitted 1,255.47

Cash Disbursements By Funds

January 12, 1948 to January 10, 1949

<u>Funds</u>	<u>Expended By;</u>	<u>Amount</u>	<u>Totals</u>
Current Expense	Warrants	61,520.41	
	Certificates	700.04	
			62,220.45
Road & Bridge	Warrants	71,856.34	
Post War Road	"	40,805.34	
Special Road	"	2,221.90	
			114,883.58
Charity	Warrants		5,341.63
Agriculture	"		4,725.98
			19,808.44
Weeds	Warrants		
Common Schools	School Warrants	48,795.76	
Class A-#215	" "	106,825.04	
Tuition	" "	5,294.58	
Teachers Retirement	" "	815.99	
Sinking Schools	" "	503.93	
Board of Education	" "	1,283.85	
			163,519.15
Road Bond	Bonds	21,000.00	
	Coupons	770.00	
			21,770.00
Refund Bond	Bonds	4,000.00	
	Coupons	120.00	
			4,120.00
County Auditor's Warrants:			
Independent Schools		132,897.31	
Cities & Villages		58,830.49	
Vets Memorial		1,586.88	
Airport		4,150.99	
State of Idaho		49,197.23	
Cemeteries		6,589.16	
Class A #322		7,209.40	
Class A. #215		121,943.76	
			382,405.22
Grazing	Grazing Warrants		378.39
Tax Certificate	Tax Certificates		1,529.47
			780,702.31
<u>Summary Of Class A #215</u>			
Common School Warrants		106,825.04	
Auditor's Warrants		121,943.76	
		228,768.80	

Operations In Warrants

January 12, 1948 to January 10, 1949

Funds	Outstanding	Issued	Adjust.		Redeemed	Outstanding
	1-12-'48		Dr.	Cr.		1-10-'49
Current Expense	2,055.23	62,718.48		10.40	62,220.45	2,542.86
Road & Bridge	2,426.57	130,064.31	74.60	107.15	114,883.58	17,574.75
Common Schools	4,519.21	159,008.94			163,519.15	9.00
Charity	393.79	5,463.19			5,341.63	515.35
Agriculture	177.02	4,696.85	105.90		4,725.98	253.79
Insect Pest	7.80					7.80
Weeds	141.39	19,948.63	33.20		19,808.44	314.78
Co. Auditor's Warrants:						
State		49,197.23			49,197.23	
Highway	18.27			18.27		
Cities & Vil.		58,830.49			58,830.49	
Cemeteries		6,589.16			6,589.16	
Ind. Schools		136,786.53			132,897.31	3,889.22
Vets Memorial		1,586.88			1,586.88	
Watermaster	86.08					86.08
Airport		4,150.99			4,150.99	
Class A. Dists.		129,153.16			129,153.16	
	9,825.36		213.70		752,904.45	
		768,194.84		135.82		25,193.63

Warrants Outstanding

January 10, 1949.

Current Expense:

<u>Number</u>	<u>Issue</u>	<u>Amount</u>
816	1945	1.00
683	1946	51.00
707		10.68
750		9.16
882		1.50
165	1947	18.32
217		5.50
298		31.40
326		6.14
518		10.90
945	1948	5.50
952		3.00
1106		3.00
1165		50.00
1196-7		12.25
1201-2		6.00
1207		4.00
1211		10.75
1213-4		22.75
1236		190.80
1243		150.00
1247-50		177.55
1253		50.00
1257-1311		<u>1,711.66</u>
		2,542.86

Road & Bridge

<u>Number</u>	<u>Issue</u>	<u>Amount</u>
23	1947	7.70
538		48.79
392	1948	19.50
497		29.70
506		10.56
554-598		<u>17,458.50</u>
		17,574.75
- - - -		- - -
Road & Bridge		6,914.16
P. W. Road		<u>10,660.59</u>
		17,574.75

Weed Control

<u>Number</u>	<u>Issue</u>	<u>Amount</u>
160	1942	32.22
122-27	1948	<u>282.56</u>
		314.78

Insect Pest

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

Common Schools

<u>Number</u>	<u>Dist</u>	<u>Amount</u>
1669	28	9.00

Charity

<u>Number</u>	<u>Issue</u>	<u>Amount</u>
135	1941	3.35
195	1945	52.50
98-107	1948	<u>459.50</u>
		515.35

Agriculture

<u>Number</u>	<u>Issue</u>	<u>Amount</u>
102	1945	42.91
91-97	1948	<u>210.88</u>
		253.79

County Auditor's Warrants

<u>Number</u>	<u>Dist.</u>	<u>Amount</u>
916	Watermaster	86.08
1143	H. F. Willmarth	3,889.22

Tax Certificates, January 10, 1949

<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	273	890	.60
245	5.00	894	34.03
346	3.45	19	1.51
353	4.00	66	4.45
367	4.00	69	2.09
380	2.04	72	1.41
445	2.56	81	1.65
471	5.00	85	27.30
546	5.00	89	10.77
578	10.00	93	5.00
580	5.57	96	16.78
584	1.02	103	6.32
590	1.87	106	25.00
707	.60	107	5.92
713	.85		
			<u>224.48</u>

Control fund balance 1-10-'49 224.48

Schedule 14

Operations In Bonded Indebtedness

January 12, 1948 to January 10, 1949

<u>Date</u>	<u>Issue</u>	<u>Rate</u>	<u>Outstanding 1-12-'48</u>	<u>Redeemed</u>	<u>Outstanding 1-10-'49</u>
7-1-'33	Road Refunding	5 $\frac{1}{2}$ %	21,000.00	21,000.00	None
7-1-'33	Refunding-Refunding	6%	4,000.00	4,000.00	None
			25,000.00	25,000.00	

Notes: All coupons on the above issues have been paid and cancelled with the exception of Coupon No. 12, Due 7-1-'39 for Bond No. 176, As it is some time since the due date of this coupon it has likely been lost and no reserve is setup for the redemption of it.

Operations In Taxes Receivable

January 12, 1948 to January 10, 1949.

Current Real Rolls:

<u>Year</u>	<u>Balance</u> <u>1-12-'48</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>To Del-</u> <u>inquents</u>	<u>Balance</u> <u>1-10-'49</u>
1947	149,592.06		53.92	106,569.40	42,968.74	
1948		514,086.56	585.75	340,575.11		172,925.70

Delinquent Real Rolls:

<u>Year</u>	<u>Balances</u> <u>1-12-'48</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-10-'49</u>
1938	2,766.71				2,766.71
1939	2,819.68				2,819.68
1940	709.44				709.44
1941	881.36				881.36
1942	831.33				831.33
1943	154.35			22.47	131.88
1944	893.82		23.40	108.33	762.09
1945	4,891.66		83.04	4,152.66	655.96
1946	13,785.47		28.42	6,096.28	7,660.77
1947	<u>A</u>	<u>42,968.74</u>	<u>402.14</u>	<u>23,815.37</u>	<u>18,751.23</u>
	27,733.82		537.00		35,970.45
		42,968.74		34,195.11	

Personal Rolls:

<u>Year</u>	<u>Balances</u> <u>1-12-'48</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-10-'49</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	94.08		94.08		
1947	7,240.85		93.73	6,882.18	2,64.94
1948		38,016.81	647.86	35,371.78	1,997.17
	7,996.95	38,016.81	1,497.69	42,253.96	2,262.11

Insurance In Force

January 10, 1949

<u>Company</u>	<u>Property</u>	<u>Expires</u>	<u>Amount</u>
First Nat'l Ins. Co.	Highway Sheds	10-14-'49 ✓	3,500.00
	Court House	11-12-'49	3,500.00
Dubuque Fire & Marine Ins. Co.	Warehouse Ashton	4-18-'51 ✓	2,750.00
Royal Ins. Co.	Court House	3.20.'51 ✓	11,500.00
Hartford Fire Ins. Co.	" "	7-21-'49 ✓	4,500.00 ✓
Concordia Fire Ins. Co.	" "	10-21-'49 "	1,500.00
Merchants Fire Ins. Co.	" "	3-1-'49	5,000.00
Concordia Fire Ins. Co.	" "	3-1-'49 ✓	5,000.00
Eureka-Security Fire & M. Co.	" "	3-1-'49 ✓	5,000.00
Merchants Fire Ins. Co.	" "	7-21-'49 ✓	3,500.00 ✓
Eureka-Security Fire & M. Co.	" "	7-26-'49 ✓	3,500.00 ✓
Concordia Fire & M. Ins. Co.	" "	11-12-'49 ✓	3,500.00
Home Fire & Marine Ins. Co.	" "	3-30-'51 ✓	15,000.00
Dubuque Fire & Marine Ins. Co.	St. Anthony Sheds	4-18-'51 ✓	2,500.00
511180 United Pacific Ins. Co.	Car & Truck Policy	3-1-'49	
3712-s State Insurance Fund	Employers Liability.		

70,250.00

Official Bonds

<u>Officer</u>	<u>Office</u>	<u>Surety Co.</u>	<u>Expires</u>	<u>Amount</u>
Oakley Hunter	Commissioner	Nat'l Surety Corp.	1-13-'51	5,000.00
H. R. Tucker	"	Fidelity & Dep. Co.	1-10-'49	5,000.00
L. C. Marsden	"	Am. Surety Co.	1-10-'49	5,000.00
T. H. Foley	Aud. & Recorder	Standard Acc. Ins. Co.	1-8-'51	5,000.00
	Clerk Dist. Court	" " "	1-8-'51	5,000.00
Lucilae 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
	Public Adm.	U.S.Fid. & Guar. Co.	1-10-'49	2,000.00
J. Edgar Birch	Assessor	Standard Acc. Ins. C.	1-10-'49	10,000.00
O. K. Meservey	Probate Judge	Nat'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. Co.	1-10-'49	10,000.00
Milton D. Hansen	Coroner	Nat'l Surety Co.	1-6-'49	1,000.00
Elva N. Cirrie	Dep. Auditor	Standard Acc. Co.	1-10-'49	5,000.00
Helen C. Kron	Dep. Assessor	Fid. & Dep. Co.	1-10-'49	2,000.00
Anna H. Nielsen	Dep. Treasurer	Standard Acc. Co.	1-10-'49	5,000.00

Statement Of Comparison Budgets And Expense

January 12, 1948 to January 10, 1949

<u>Reconciliations:</u>		<u>Current Expense Fund:</u>	<u>Budget:</u>	<u>Expended</u>
<u>Current Expense:</u>		Clerk, Auditor & Recorder	9,677.68	8,782.26
Expense	62,626.87	Sheriff	8,856.53	8,392.02
Withholding	<u>91.61</u>	Assessor	9,231.53	7,376.36
Warrants	62,718.48	Treasurer	6,816.53	5,842.30
<u>Road & Bridge:</u>		Prosecuting Attorney	3,642.97	3,554.50
Road & Bridge	76,376.48	Elections	6,725.00	5,226.25
Spec. Road	2,221.90	Commissioners	5,040.00	3,702.25
P.W. Road	<u>51,465.93</u>	Supt. of Schools	5,218.35	4,431.76
	130,064.31	Health & Sanitation	1,543.00	1,419.50
<u>Road & Bridge:</u>		District Court	2,965.00	938.72
Expenditure	76,376.48	Probate Judge	2,837.56	2,478.20
Cities	<u>2,016.72</u>	Surveyor	270.00	228.80
Total Expenditures	78,393.20	Coroner	300.00	159.20
<u>Agriculture:</u>		Court House & Grounds	6,960.00	6,796.28
Expense	4,685.91	General Miscellaneous	<u>5,643.00</u>	<u>3,298.47</u>
Withholding '48	10.94		76,727.15	62,626.87
Withholding '47	<u>105.90</u>	Road & Bridge	80,000.00	73,509.00
Warrants	4,802.75	Charity	10,950.00	5,463.19
		Agriculture	4,709.60	4,685.91
		Weed Eradication	32,020.00	19,948.63
		Insect Pest	3,000.00	None