

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 9, 1961

t o

January 8, 1962

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO

February 1, 1962

CERTIFICATE OF AUDIT

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 9, 1961 to January 8, 1962.

This audit has been performed and the following report prepared in accord with the Uniform Specifications of Audit as has been prescribed by the Bureau of Public Accounts for the State of Idaho, dated November 1, 1935.

We feel the schedules of this report have been prepared to conform with generally accepted accounting principles applied on a basis consistent with the scope of your operations. In my opinion, they present fairly the financial position of your county 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

Warren Vickrey
Certified Public Accountant.

Subscribed and sworn before me
this 1st day of February, 1962.

La Monte Brewer

Clerk of District Court

COMMENTS AND RECOMMENDATIONS

During this audit the records of the fee collecting offices of Auditor, Sheriff and Probate Judge were substantiated. Reports of these collections are made every quarter and remittances for the same accompany these reports. It is important that this procedure be followed as this routing limits the liability of the officer.

The statement of revenue and expenditure is shown on Schedule 8, and is always worthy of attention. At the left of this exhibit the State Fund is first and with a 4.5 mill levy the results for the year show an excess revenue of \$7,995.58, the Current Expense Fund is next and with a 10. mill levy results in excess revenues of \$10,387.20. This is almost necessary in a non-election year that funds may be accumulated to cover election expense in the even years.

The Road & Bridge Fund comes out with excess expenditures of \$2,258.16 which may be due on account of too large a budget and also as it is difficult to anticipate contributions to the Cities and Villages. Also the Agriculture Fund shows an excess expenditure but this was planned as the reserve of the fund was large and the levy was set so as to use some of this reserve. The reserve has been pretty well used so that for the 1962 year it will be necessary to raise this levy.

The Charity Fund with a levy of 3.5 mills which is low makes a very good showing as there is an excess revenue of \$7,925.00. And as the reserve of this fund is good, if it is necessary to make reductions in any of the levies, it might be possible to cut this levy for the 1962 year. The Weed fund is getting along very well and the Special Highway fund is of a project nature and depends upon the commitments that are made for these moneys.

The tax rolls in the offices of the Treasurer and Assessor balance out well with all charges accounted for. Also the cash of these offices is well handled and carefully accounted for. The records of the Treasurer's office have been exceptionally well kept for years and continue in a work-man-like manner.

For some time we have hoped that the legislature would make a division of the work now handled by the Assessor. At present these receipts are from many sources and on account of the due dates for some of these charges coming about the same time, the rush of work in this office in December and January is pretty heavy.

CONSOLIDATED BALANCE SHEET

January 8, 1962

| <u>ASSETS:</u> | <u>Totals</u> | <u>Operating Funds</u> | <u>Capital</u> | <u>Special & Trust</u> |
|--|-------------------|----------------------------|-------------------|--------------------------------|
| Cash | 393,894.73 | 288,088.13 | | 105,806.60 |
| Cur. Real Tax | 296,541.22 | 141,772.71 | | 154,768.51 |
| Del. Real Tax | 61,201.19 | 40,504.73 | | 20,696.46 |
| Personal Tax | 10,424.37 | 5,085.33 | | 5,339.04 |
| Co. Property | <u>390,090.30</u> | | <u>390,090.30</u> | |
| | 1,152,151.81 | 475,450.90 | 390,090.30 | 286,610.61 |
| <u>LIABILITIES & RESERVES:</u> | | | | |
| A/c Payable | 68,191.61 | 68,191.61 | | |
| Warrants Pay. | 22,733.81 | 22,733.81 | | |
| Reserves: | | | | |
| Schools | 77,456.33 | 77,456.33 | | |
| Spec. & T. | 286,610.61 | | | 286,610.61 |
| Cur. Reserve | 307,069.15 | 307,069.15 | | |
| Capital Res. | <u>390,090.30</u> | | <u>390,090.30</u> | |
| | 1,152,151.81 | 475,450.90 | 390,090.30 | 286,610.61 |

Fund Balances And Current Liabilities Of Co. Treasurer
And Tax-Collector as of January 30, 1962 With Cash Statement

| <u>Cash Statement</u> | | <u>Fund Balances & Liabilities;</u> | |
|-----------------------------------|-------------------|---|-------------------|
| Warrants Paid | 171,327.90 | Fund Bal. 1-8-'62 | 393,894.73 |
| Cash on hand | 886.73 | Plus: Co. Aud. Cer. Nos. 2284-86 | 106,873.70 |
| Ida. Bk. of Commerce | 50,000.00 | Tax Collections not yet turned | 11,195.43 |
| First Security Bank: Treasurer | 180,266.10 | Tax Cer. Held | 51.83 |
| Tax Collector | <u>109,534.96</u> | | |
| | 512,015.69 | | <u>512,015.69</u> |

Schedule 19

Depository Sureties, 1-30-'62

Trust receipts of the First Security Bank of Utah, N. A. Salt Lake City, Utah.

| | | | |
|------|--------------------------------------|-------------------|------------|
| 7560 | U. S. Treas Notes 3 3/4% | 50,000.00 | |
| 7345 | U. S. Treas Notes 3 3/4% | 100,000.00 | |
| 6073 | St. of Louisiana, Korean Combat 3.4% | 100,000.00 | |
| 6072 | St. of Louisiana, Korean Combat 3.4% | <u>100,000.00</u> | 350,000.00 |

Bank Of Commerce, Ashton, Idaho.

| <u>Pledged</u> | | <u>Trust Receipts Of:</u> | |
|--------------------------|------------------|---------------------------------|--|
| U.S.Treas Bonds 2 1/2% | 130,000.00 | Wells Fargo Bank, San. Fran. | |
| Ind. Class A #6 Mt. Home | 20,000.00 | " " " " " | |
| U.S.Treas Bonds 2 1/4% | 25,000.00 | " " " " " | |
| So. Cal. Edison 3% | 5,000.00 | Utah 1st. Nat'l Bk, S. L. City. | |
| Class A. #231 | 3,000.00 | " " " " " | |
| U.S.Treas Bonds 2 1/2% | 2,000.00 | " " " " " | |
| U. S. Treas Bonds 2 1/2% | <u>25,000.00</u> | " " " " " | |
| | | 210,000.00 | |

Notes: In addition to the securities above the county is protected to the amount of \$10,000.00 in each of the above banks by the Federal Depository Insurance Corporation.

OPERATING FUNDS BALANCE SHEETS

January 8, 1962

ASSETS:

| <u>Funds:</u> | <u>Cash</u> | <u>Cur. Real</u> | <u>Del. Real</u> | <u>Personal</u> | <u>Totals</u> |
|---------------|------------------|------------------|------------------|-----------------|------------------|
| State | 66,363.05 | 17,331.34 | 6,178.19 | 1,009.54 | 90,882.12 |
| Cur. Expense | 39,023.00 | 35,053.76 | 7,322.50 | 889.87 | 82,289.13 |
| Road & B. | 80,127.46 | 28,043.52 | 10,642.61 | 624.84 | 119,438.43 |
| Co. Schools | 46,046.34 | 26,290.33 | 4,231.31 | 888.35 | 77,456.33 |
| War. Red. | 67.22 | | | | 67.22 |
| Agriculture | 3,007.77 | 1,753.18 | 815.03 | 124.54 | 5,700.52 |
| Charity | 19,058.37 | 12,268.57 | 4,084.57 | 804.09 | 36,215.60 |
| Pest | 296.45 | | | | 296.45 |
| Weed | 3,303.08 | 3,505.13 | 2,570.14 | 263.39 | 9,641.74 |
| Spec. Road | <u>30,795.39</u> | <u>17,526.88</u> | <u>4,660.38</u> | <u>480.71</u> | <u>53,463.36</u> |
| | 288,088.13 | 141,772.71 | 40,504.73 | 5,085.33 | 475,450.90 |

LIABILITIES:

| <u>Funds:</u> | <u>A/c Pay.</u> | <u>War. Pay.</u> | <u>Reserve</u> | <u>Surplus</u> | <u>Totals</u> |
|---------------|-----------------|------------------|----------------|------------------|------------------|
| State | 68,191.61 | | | 22,690.51 | 90,882.12 |
| Cur. Expense | | 7,469.70 | | 74,819.43 | 82,289.13 |
| Road & B. | | 10,842.11 | | 108,596.32 | 119,438.43 |
| Co. School. | | | 77,456.33 | | 77,456.33 |
| War. Red. | | | | 67.22 | 67.22 |
| Agriculture | | 657.47 | | 5,043.05 | 5,700.52 |
| Charity | | 3,047.24 | | 33,168.36 | 36,215.60 |
| Pest | | | | 296.45 | 296.45 |
| Weed | | 717.29 | | 8,924.45 | 9,641.74 |
| Spec. Road | | | | <u>53,463.36</u> | <u>53,463.36</u> |
| | 68,191.61 | 22,733.81 | 77,456.33 | 307,069.15 | 475,450.90 |

ANALYSIS OF SURPLUS ACCOUNTS

January 9, 1961 to January 8, 1962

| <u>CREDITS:</u> <u>Funds:</u> | <u>Balances</u> <u>1-9-'61</u> | <u>Excess</u> <u>Revenue</u> | <u>Adj.</u> | <u>Totals</u> |
|----------------------------------|-----------------------------------|---------------------------------|-------------|------------------------|
| State | 14,745.23 | 7,995.58 | | 22,740.81 |
| Cur. Expense | 64,530.77 | 10,387.20 | 5.70 | 74,923.67 |
| Road & B. Agriculture | 110,953.54 7,509.63 | | | 110,953.54 7,509.63 |
| Charity Weed | 25,281.68 8,414.94 | 7,925.00 521.46 | | 33,206.68 8,936.40 |
| Spec. Road | 47,375.03 | 6,148.04 | | 53,523.07 |

| <u>DEBITS:</u> <u>Funds:</u> | <u>Excess</u> <u>Expense</u> | <u>Taxes</u> <u>Cancelled</u> | <u>Balance</u> <u>1-8-'62</u> | <u>Totals</u> |
|---------------------------------|---------------------------------|----------------------------------|----------------------------------|------------------------|
| State | | 50.30 | 22,690.51 | 22,740.81 |
| Cur. Expense | | 104.24 | 74,819.43 | 74,923.67 |
| Road & B. Agriculture | 2,258.16 2,460.61 | 99.06 5.97 | 108,596.32 5,043.05 | 110,953.54 7,509.63 |
| Charity Weed | | 38.32 11.95 | 33,168.36 8,924.45 | 33,206.68 8,936.40 |
| Spec. Road | | 59.71 | 53,463.36 | 53,523.07 |

STATEMENT OF REVENUE AND EXPENSE

January 9, 1961 to January 8, 1962

| <u>REVENUE:</u> | <u>State</u> | <u>Cur.Exp.</u> | <u>Road & Bridge</u> | <u>Agri.</u> | <u>Charity</u> | <u>Co.School</u> |
|-------------------|-------------------|-------------------|--------------------------|-----------------|------------------|-------------------|
| Levy of 1961 | 49,097.42 | 94,302.12 | 75,443.05 | 4,716.45 | 33,005.07 | 70,726.59 |
| Pen. & Int. | 311.11 | 625.70 | 744.62 | 42.11 | 170.72 | 649.47 |
| Inherit. Tax | 2,284.39 | 253.82 | | | | |
| M.V. Lic. | 104,708.31 | | | | | |
| Court Fees | 441.00 | | | | | |
| St. & Co. Lic. | 29.50 | 3,363.00 | | | | |
| T.H.License | 296.50 | 296.50 | | | | |
| Fines | 2,124.24 | | | | | |
| Land Sales | 12.65 | 32.95 | 34.46 | 2.03 | 16.15 | 30.49 |
| Col. Fees | | 1,095.05 | | | | |
| Officers Fees | | 9,334.16 | | | | |
| Ayto Lic. Trans | | 822.45 | | | | |
| St. Liquor App. | | 11,382.26 | | | | |
| Miscellaneous | | 515.63 | 309.29 | | 144.86 | |
| Motor Users | | | 130,689.81 | | | |
| Forest | | | 6,190.93 | | | |
| St. Sch. App. | | | | | | 229,062.72 |
| Fines | | 2,309.40 | | | | 618.25 |
| Civil Defense | | 1,998.93 | | | | |
| | <u>159,305.12</u> | <u>126,331.97</u> | <u>213,412.16</u> | <u>4,761.59</u> | <u>33,336.80</u> | <u>301,087.52</u> |
| <u>DEDUCT:</u> | | | | | | |
| Expense | <u>151,309.54</u> | <u>115,944.77</u> | <u>215,670.32</u> | <u>7,222.20</u> | <u>25,411.80</u> | |
| <u>Excess Of:</u> | | | | | | |
| Revenue | 7,995.58 | 10,387.20 | | | 7,925.00 | |
| Expense | | | 2,258.16 | 2,460.61 | | |
| To Reserve | | | | | | 301,087.52 |

| <u>REVENUE:</u> | <u>Weed</u> | <u>Special Road</u> |
|-------------------|------------------|---------------------|
| Levy of 1961 | 9,429.54 | 47,151.06 |
| Pen. & Int. | 103.54 | 431.07 |
| Weed Collections | 2,216.68 | |
| Land Sales | 4.06 | 20.32 |
| Miscellaneous | 141.65 | |
| | <u>11,895.47</u> | <u>47,602.45</u> |
| <u>DEDUCT:</u> | | |
| Expense | <u>11,374.01</u> | <u>41,454.41</u> |
| <u>Excess Of:</u> | | |
| Revenue | 521.46 | 6,148.04 |

OPERATIONS IN STATE ACCOUNT

January 9, 1961 to January 8, 1962

| <u>Source</u> | <u>Balance 1-9-'61</u> | <u>Cash Collected</u> | <u>Due State</u> | <u>Remitted to State</u> | <u>Balance 1-8-'62</u> |
|------------------|----------------------------|---------------------------|----------------------|------------------------------|----------------------------|
| State Chge 1960 | 45,998.47 | 8,794.75 | 45,998.47 | 45,998.47 | |
| State Chge 1961 | | 31,002.00 | 41,425.60 | | 41,425.60 |
| Court Fees | 34.50 | 129.00 | 163.50 | 117.00 | 46.50 |
| Code | 25.00 | 182.50 | 207.50 | 137.50 | 70.00 |
| Judges | 22.50 | 129.50 | 152.00 | 112.00 | 40.00 |
| Inheritance Tax. | 695.33 | 2,284.39 | 2,979.72 | 2,784.80 | 194.92 |
| St. & Co. Lic. | .50 | 29.50 | 30.00 | 29.00 | 1.00 |
| Motor V. Lic. | 785.84 | 104,708.31 | 105,494.15 | 79,450.16 | 26,043.99 |
| Trailer Lic. | 18.75 | 296.50 | 315.25 | 287.25 | 28.00 |
| Finds | 344.80 | 2,124.24 | 2,469.04 | 2,127.44 | 341.60 |
| Land Sales | | 12.65 | | | |
| Del. Tax | | 2,674.02 | | | |
| Pen. & Int. | | 311.11 | | | |
| | <u>47,925.69</u> | <u>152,678.47</u> | <u>199,235.23</u> | <u>131,043.62</u> | <u>68,191.61</u> |

Summary Of Accounts Payable:

Total Accounts Payable 199,235.23

Less:

A/c Pay. 1-9-'61

47,925.69

Demand for 1961

151,309.54

CASH OPERATIONS IN FUNDS

January 9, 1961 to January 8, 1962

| <u>Funds</u> | <u>Balances 1-9-'61</u> | <u>Apportion- ed to</u> | <u>Transferred</u> | | <u>Disburs- ed from</u> | <u>Balances 1-8-'62</u> |
|--------------|-----------------------------|-----------------------------|--------------------|-------------|-----------------------------|-----------------------------|
| | | | <u>To</u> | <u>From</u> | | |
| State | 44,728.20 | 152,688.47 | | 10.00 | 131,043.62 | 66,363.05 |
| Cur. Exp. | 39,695.55 | 115,437.37 | 1,191.64 | 5.84 | 117,295.72 | 39,023.00 |
| Road & B. | 79,490.43 | 213,392.59 | | 8,791.71 | 203,963.85 | 80,127.46 |
| Agriculture | 5,495.90 | 4,622.09 | | | 7,110.22 | 3,007.77 |
| Charity | 10,808.31 | 33,185.48 | | | 24,935.42 | 19,058.37 |
| Co. School | 47,766.15 | 299,023.87 | | 300,743.68 | | 46,046.34 |
| Pest | 296.45 | | | | | 296.45 |
| Weed | 2,047.14 | 12,620.01 | 10.00 | | 11,374.07 | 3,303.08 |
| War. Red. | 67.22 | | | | | 67.22 |
| Sch. #322 | 19,644.81 | 27,982.58 | 10,613.98 | | 39,622.93 | 18,618.44 |
| Sch. #215 | 14,204.26 | 304,587.06 | 290,669.75 | 14.70 | 604,795.92 | 4,650.45 |
| T. Ret. | 7,263.36 | 3,425.18 | | | | 10,688.54 |
| Land Sales | 1,494.82 | | | | | 1,494.82 |
| Tax Cer. | 603.89 | 937.22 | | | 1,212.49 | 328.62 |
| Cities & V. | 48,524.11 | 75,329.81 | 8,286.98 | 939.55 | 80,537.62 | 50,663.73 |
| Sheriff's R. | 239.40 | | | | | 239.40 |
| Cemeteries | 8,047.39 | 10,893.45 | 12.59 | 182.87 | 11,609.13 | 7,161.43 |
| Watermaster | 1,734.69 | 139.88 | | | | 1,874.57 |
| Vets. Mem. | 1,449.04 | 2,309.69 | | | 2,177.83 | 1,580.90 |
| Hospital | 7,420.63 | 3,425.17 | | | 9,000.00 | 1,845.80 |
| JHighway | 31.61 | | | | | 31.61 |
| Range Imp. | 2,479.55 | 426.67 | | | 24.94 | 2,881.28 |
| Spec. Road | 26,453.90 | 46,223.15 | | | 41,881.66 | 30,795.39 |
| Bo. of Ed. | 2,328.40 | | | | | 2,328.40 |
| Court Trust | 30.00 | | | | | 30.00 |
| Soc. Sec. | | 29,820.55 | | | 29,820.55 | |
| Law. Enf. | 40.00 | 392.00 | | | 110.00 | 322.00 |
| Fire Dist. | 868.02 | 1,226.90 | | | 1,219.74 | 875.18 |
| Waterways | 730.65 | 1,627.53 | | | 2,265.00 | 93.18 |
| Civil Def. | 96.59 | | | 96.59 | | |
| Aban. Prop. | | 98.25 | | | | 98.25 |
| | 374,080.47 | | 310,784.94 | | 1,320,000.71 | |
| | | 1,339,814.97 | | 310,784.94 | | 393,894.73 |

Notes: Transfers summarized on the above schedule were examined by us and are in accord with our statutes.

Summary Of Receipts By Source

January 9, 1961 to January 8, 1962

General Miscellaneous

| | |
|----------------|--------------|
| St. Sch. App. | 229,062.72 |
| Liquor App. | 22,764.51 |
| Motor Users | 130,689.81 |
| Road Work | 86.15 |
| Sale of Equip. | 35.00 |
| Range Improve. | 426.67 |
| Forest App. | 9,565.23 |
| Refunds | 379.24 |
| Civil Defense | 1,902.34 |
| Pending Issue | <u>89.00</u> |
| | 395,000.67 |

| | | |
|----------------------------------|-------------------|------------|
| Real Rolls, Current Collections: | | |
| Levy of 1960 | 215,086.58 | |
| 1961 | <u>439,773.33</u> | 654,859.91 |

| | | |
|-------------------------------|-----------------|-----------|
| Real Rolls, Del. Collections: | | |
| Levy of 1957 | 2,177.83 | |
| 1958 | 14,691.61 | |
| 1959 | 9,304.91 | |
| 1960 | 31,220.78 | |
| Pen. & Interest | <u>7,718.06</u> | 65,113.19 |

| | | |
|-----------------|------------------|-----------|
| Personal Rolls: | | |
| Levy of 1957 | 22.65 | |
| 1958 | 33.26 | |
| 1959 | 400.16 | |
| 1960 | 5,643.49 | |
| 1961 | <u>55,695.37</u> | 61,794.93 |

| | | |
|---------------------------|-----------------|-----------|
| Fees Of Officers: | | |
| Auditor, Clerk & Recorder | 3,950.75 | |
| Sheriff, Fees | 1,152.35 | |
| Driv. Lic. | 2,264.50 | |
| Probate Judge | <u>5,814.50</u> | 13,182.10 |

| | | |
|-------------------|-----------------|------------|
| St. & Co. License | | 3,610.00 |
| Social Security | | 29,820.55 |
| Motor V. License | 104,708.31 | |
| Transfers | 560.00 | |
| Trailer H. Lic. | 593.00 | |
| Boats | <u>2,170.03</u> | 108,031.34 |

| | | |
|-------------------|--|----------|
| Weed Charges | | 2,423.09 |
| Fines | | 2,034.90 |
| Tax Certificates | | 937.22 |
| Sale of Co. Prop. | | 431.23 |
| Inheritance Tax | | 2,538.21 |
| Insurance Trust | | 37.63 |

| | | |
|-----------------------|--|-------------------|
| General Miscellaneous | | <u>395,000.67</u> |
| | | 1,339,814.97 |

FEEES OF OFFICERS

January 9, 1961 to January 8, 1962

Clerk, Auditor & Recorder:

| <u>Quarter</u> 1961 | <u>Total</u> | <u>Clerk</u> | <u>Steno.</u> | <u>Code</u> | <u>Judges</u> | <u>Recorder</u> |
|------------------------|-----------------|---------------|---------------|--------------|---------------|-----------------|
| First | 905.40 | 76.00 | 24.00 | 20.00 | 28.00 | 757.40 |
| Second | 865.60 | 67.00 | 24.00 | 27.50 | 22.00 | 725.10 |
| Third | 1,054.15 | 96.00 | 39.00 | 65.00 | 35.00 | 819.15 |
| Fourth | <u>1,125.60</u> | <u>127.70</u> | <u>42.00</u> | <u>70.00</u> | <u>44.50</u> | <u>841.40</u> |
| | 3,950.75 | 366.70 | 129.00 | 182.50 | 129.50 | 3,143.50 |

Sheriff:

| <u>Quarter</u> 1961 | <u>Total</u> | <u>Fees</u> | <u>Drivers License</u> |
|------------------------|---------------|---------------|------------------------|
| First | 628.35 | 176.35 | 452.00 |
| Second | 964.05 | 242.75 | 721.30 |
| Third | 880.60 | 363.00 | 517.60 |
| Fourth | <u>943.85</u> | <u>370.25</u> | <u>573.60</u> |
| | 3,416.85 | 1,152.35 | 2,264.50 |

Probate Judge:

| <u>Quarter</u> 1961 | <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>Traffic</u> | <u>Crim.</u> |
| First | 629.30 | 57.00 | 84.00 | 53.50 | 15.00 | 305.30 | 114.50 |
| Second | 1,162.90 | 99.00 | 163.00 | 69.50 | 20.00 | 529.00 | 282.40 |
| Third | 1,987.80 | 113.00 | 264.00 | 90.00 | 15.00 | 1064.00 | 441.80 |
| Fourth | <u>2,034.50</u> | <u>62.00</u> | <u>222.50</u> | <u>93.00</u> | <u>15.00</u> | <u>762.00</u> | <u>880.00</u> |
| | 5,814.50 | 331.00 | 733.50 | 306.00 | 65.00 | 2,660.30 | 1,718.70 |

CASH DISBURSEMENTS BY FUNDS
January 9, 1961 to January 8, 1962

| <u>Funds</u> | <u>Expended By.</u> | <u>Amount</u> | <u>Totals</u> |
|----------------------------|---------------------|-----------------|-----------------|
| Current Expense | Warrants | | 117,295.72 |
| Road & Bridge | " | | 203,963.85 |
| Agriculture | " | | 7,110.22 |
| Charity | " | | 24,935.42 |
| Weeds | " | | 11,374.07 |
| Special Road | " | | 41,881.66 |
| County Auditor's Warrants: | | | |
| Class A. Sch. 215 | | 604,795.92 | |
| Class A. Sch. 322 | | 39,622.93 | |
| Cemeteries | | 11,609.13 | |
| Cities & Villages | | 80,537.62 | |
| State of Idaho | | 131,043.62 | |
| Social Security | | 29,820.55 | |
| Hospital Aid | | 9,000.00 | |
| Vets Memorial | | 2,177.83 | |
| Law Enforcement | | 110.00 | |
| Waterways | | 2,265.00 | |
| Fire Districts | | <u>1,219.74</u> | |
| | | | 912,202.34 |
| Range Improvement | R.I. Warrants | | 24.94 |
| Tax Certificates | Tax Cer. Applied | | <u>1,212.49</u> |
| | | | 1,320,000.71 |

OPERATIONS IN TAXES RECEIVABLE

January 9, 1961 to January 8, 1962

Current Real Rolls:

| <u>Year</u> | <u>Balances</u> <u>1-9-'61</u> | <u>Charge</u> | <u>Cancel</u> | <u>Collect-</u> <u>ions</u> | <u>To Del-</u> <u>inquents</u> | <u>Balances</u> <u>1-8-'62</u> |
|-------------|-----------------------------------|---------------|---------------|--------------------------------|-----------------------------------|-----------------------------------|
| 1960 | 282,382.38 | | 107.54 | 215,086.58 | 67,188.26 | |
| 1961 | | 736,826.43 | 511.88 | 439,773.33 | | 296,541.22 |

Delinquent Real Rolls:

| <u>Year</u> | <u>Balances</u> <u>1-9-'61</u> | <u>Charge</u> | <u>Cancel</u> | <u>Collect-</u> <u>ions</u> | <u>Balances</u> <u>1-8-'62</u> |
|-------------|-----------------------------------|---------------|---------------|--------------------------------|-----------------------------------|
| 1949 | 67.71 | | | | 67.71 |
| 1950 | 110.19 | | | | 110.19 |
| 1951 | 8.17 | | | | 8.17 |
| 1952 | 9.88 | | | | 9.88 |
| 1956 | 23.78 | | | | 23.78 |
| 1957 | 2,322.62 | | 90.95 | 2,177.83 | 53.84 |
| 1958 | 18,851.14 | | 46.59 | 14,691.61 | 4,112.94 |
| 1959 | 30,246.70 | | 52.71 | 9,304.91 | 20,889.08 |
| 1960 | | 67,188.26 | 41.88 | 31,220.78 | 35,925.60 |
| | 51,640.19 | 67,188.26 | 232.13 | 57,395.13 | 61,201.19 |

Personal Rolls:

| <u>Year</u> | <u>Balances</u> <u>1-8-'61</u> | <u>Charge</u> | <u>Cancel</u> | <u>Collect-</u> <u>ions</u> | <u>Balances</u> <u>1-8-'62</u> |
|-------------|-----------------------------------|---------------|---------------|--------------------------------|-----------------------------------|
| 1954 | 46.26 | | | | 46.26 |
| 1956 | 85.16 | | | | 85.16 |
| 1957 | 74.85 | | | 22.65 | 52.20 |
| 1958 | 87.80 | | | 33.26 | 54.54 |
| 1959 | 979.19 | | 33.85 | 400.16 | 545.18 |
| 1960 | 6,644.24 | | 357.09 | 5,643.49 | 643.66 |
| 1961 | | 64,743.55 | 50.81 | 55,695.37 | 8,997.37 |
| | 7,917.50 | 64,743.55 | 441.75 | 61,794.93 | 10,424.37 |

BONDS OF OFFICERS

January 8, 1962

| <u>Officer</u> | <u>Office</u> | <u>Surety Co.</u> | <u>Expires</u> | <u>Amount</u> |
|-------------------|----------------------|-------------------|----------------|---------------|
| Frank T. Tanner | Commissioner | Standard Acc. Co. | 1-14-'63 | 5,000.00 |
| Lester Young | " | " " " | 1-10-'63 | 5,000.00 |
| Edward J. Kirkham | " | " " " | 1-10-'65 | 5,000.00 |
| LaMonte Brauer | Auditor | " " " | 1-14-'63 | 5,000.00 |
| Jess Butts | Sheriff | " " " | 1-10-'63 | 10,000.00 |
| Helen Ferney | Treasurer | United Pacific | 1-9-'63 | 40,000.00 |
| | Tax Collector | " " | 1-9-'63 | 10,000.00 |
| | Public Administrator | " " | 1-9-'63 | 2,000.00 |
| Floyd Law | Assessor | " " | 1-9-'63 | 10,000.00 |
| Wm. H. Huskinson | Probate Judge | Standard Acc. Co. | 1-10-'63 | 5,000.00 |
| Nels Sahl | Attorney | " " " | 1-10-'63 | 2,000.00 |
| F. deStowlinski | Surveyor | Am. Surety Co. | 1-14-'63 | 2,000.00 |
| Bess Jenkins | Dep. Auditor | Standard Acc. Co. | 1-14-'63 | 5,000.00 |
| John R. White | Dep. Sheriff | " " " | 1-12-'63 | 5,000.00 |
| Miles Nielson | " " | " " " | 1-6-'62 | 5,000.00 |
| Ted Stronks | Coroner | U.S.Fed. & Guar. | 1-9-'63 | 1,000.00 |
| Beatrice Goulding | Dep. Assessor | United Pacific | 1-9-'63 | 2,000.00 |
| Betty Holland | Dep. Treasurer | " " | 1-9-'63 | 5,000.00 |
| Murray Baum | Justice | U.S.Fid. & Guar. | 1-9-'63 | 1,000.00 |

Insurance In Force

Fire insurance is carried under a blanket contract on county buildings. These policies are for a five year period and amount to a total of \$268,089.00. As these policies have been increased from time to time it is felt that they are likely being written on a replacement value. The State of Idaho carries their fire insurance on a cost-less-depreciation basis. After reviewing fire insurance coverage with the State we have come to feel that the plan of the State more nearly complies with our statutes.

A burglary and robbery policy is written on all offices the treasurer's office being covered for \$12,000.00.

County employees are protected for employers liability by the State Insurance Fund as is required by our statutes.

Motorized equipment of the road department is covered for public liability and property damage, while the Sheriff's cars carry comprehensive clauses.

COMPARISON OF BUDGETS & EXPENDITURES

January 9, 1961 to January 8, 1962

Reconciliations:

Current Expense:
Warrent Reg. 115,911.26
War. Adj. 33.51
115,944.77

Road & Bridge:
War. Register 207,250.83
War. Adj. 132.51
Contributions 8,286.98
215,670.32

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Schedule 13

Tax Certificates

January 8, 1962

| <u>Numbers</u> | <u>Amount</u> |
|----------------|---------------|
| 29 | 18.45 |
| 86 | 1.67 |
| 91 | 1.52 |
| 98 | 110.59 |
| 104 | 23.13 |
| 108 | 62.39 |
| 109 | 55.88 |
| 110 | 8.27 |
| 112 | 44.44 |
| 113 | <u>2.28</u> |
| | 328.62 |

| <u>Current Expense Fund:</u> | <u>Budget</u> | <u>Expended</u> |
|------------------------------|-----------------|-----------------|
| Auditor & Recorder | 14,987.50 | 14,086.12 |
| Sheriff | 23,914.00 | 22,008.32 |
| Assessor | 13,250.00 | 12,788.19 |
| Treasurer | 9,919.25 | 8,986.17 |
| Pros. Attorney | 7,118.50 | 7,069.29 |
| Commissioners | 11,762.00 | 11,073.57 |
| Dist. Court | 3,976.50 | 2,660.91 |
| Probate Court | 6,003.90 | 5,347.46 |
| Surveyor | 736.50 | 618.00 |
| Coroner | 1,818.25 | 919.00 |
| Courthouse & Grounds | 13,298.29 | 15,806.78 |
| General | 10,065.00 | 7,590.30 |
| Justice | 5,108.00 | 2,696.88 |
| Civil Defense | <u>4,627.00</u> | <u>4,293.78</u> |
| | 126,584.69 | 115,944.77 |

| | | |
|---------------|------------|------------|
| Road & Bridge | 212,250.00 | 215,670.32 |
| Charity | 33,958.80 | 25,411.80 |
| Agriculture | 7,310.00 | 7,222.20 |
| Weed | 17,000.00 | 11,374.01 |

Notes: Total in agreement
with control fund balance.