

FREMONT COUNTY, IDAHO

Report On Examination Of Financial Statements  
And Other Financial Information

Year Ended January 12, 1976

Accountant's Report

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## BURNETT, HUMPHERYS & MASON

CERTIFIED PUBLIC ACCOUNTANTS

490 MEMORIAL DRIVE  
IDAHO FALLS, IDAHO 83401

212 CENTRAL BUILDING  
POCATELLO, IDAHO 83201

Board of County Commissioners  
Fremont County  
St. Anthony, Idaho 83445

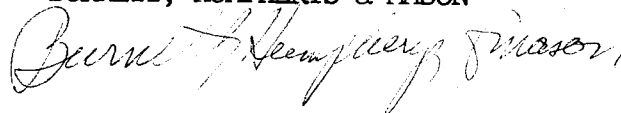
Gentlemen:

We have examined the financial statements of the various funds of Fremont County, Idaho, for the year ended January 12, 1976. Our examination was made in accordance with generally accepted auditing standards and accordingly include such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances, except as explained in the following paragraph.

The County does not maintain detailed records of the items and costs of capital assets; therefore, it was not possible for us to satisfy ourselves as to the fairness of the amounts in the balance sheets of the capital asset fund.

In our opinion, the aforementioned financial statements present fairly the financial position of the various funds of Fremont County, Idaho, at January 12, 1976, and the results of operations of such funds and changes in special and trust funds for the year then ended; in conformity with generally accepted accounting principles applied on a basis consistent, except for minor accounting errors in prior years, with that of the preceding year. Because we made no examination of the balance sheet of the Capital Asset Fund, we express no opinion thereon.

BURNETT, HUMPHERYS & MASON



Idaho Falls, Idaho  
December 17, 1976

FREMONT COUNTY, IDAHO

BALANCE SHEET--January 12, 1976

FREMONT COUNTY, IDAHO

BALANCE SHEET--January 12, 1976

|  | State Of<br>Idaho Fund | Current<br>Expense Fund | Road And<br>Bridge Fund | Special Road<br>Fund | Special<br>Bridge Fund | Charity<br>Fund    | Agriculture<br>Fund | Agriculture<br>Fair Fund |
|--|------------------------|-------------------------|-------------------------|----------------------|------------------------|--------------------|---------------------|--------------------------|
| <b>ASSETS:</b>   |                        |                         |                         |                      |                        |                    |                     |                          |
| Cash on hand and on deposit . . . . .  | \$10,948.99            | \$205,380.06            | \$183,897.46            | \$158,356.09         | \$61,109.92            | \$60,524.98        | \$3,802.40          | \$4,394.38               |
| <b>Receivables:</b>  |                        |                         |                         |                      |                        |                    |                     |                          |
| Current real property tax . . . . .  | 80.74                  | 52,093.61               | 57,881.20               | 17,364.53            | 5,787.62               | ---                | 1,157.86            | ---                      |
| Current personal property tax . . . . .  | ---                    | 777.03                  | 863.34                  | 259.01               | 86.32                  | ---                | 17.27               | ---                      |
| Delinquent real property tax . . . . .   | 65.44                  | 21,031.67               | 19,754.32               | 3,723.34             | 1,309.63               | 87.89              | 639.46              | 309.52                   |
| Delinquent personal property tax . . . . .   | ---                    | 635.67                  | 666.25                  | 172.85               | 57.61                  | ---                | 15.13               | ---                      |
| Social security trust . . . . .  | ---                    | ---                     | ---                     | ---                  | ---                    | ---                | ---                 | ---                      |
| State apportionments . . . . .   | ---                    | 11,716.35               | 65,153.68               | 1,620.47             | 540.11                 | ---                | 108.05              | ---                      |
| Other . . . . .  | ---                    | 13.51                   | ---                     | ---                  | ---                    | ---                | ---                 | ---                      |
| Capital assets--note 2 . . . . .   | ---                    | ---                     | ---                     | ---                  | ---                    | ---                | ---                 | ---                      |
| Total assets . . . . .   | <u>\$11,095.17</u>     | <u>\$291,647.90</u>     | <u>\$328,216.25</u>     | <u>\$181,496.29</u>  | <u>\$68,891.21</u>     | <u>\$60,612.87</u> | <u>\$5,740.17</u>   | <u>\$4,705.70</u>        |
| <b>LIABILITIES AND FUND BALANCE:</b>   |                        |                         |                         |                      |                        |                    |                     |                          |
| Warrants payable . . . . .   | \$ 7,819.87            | \$ 24,514.28            | \$ 27,426.43            | \$ 136.00            | \$ ---                 | \$ ---             | \$ 210.18           | \$ ---                   |
| Tax anticipation warrants payable . . . . .  | ---                    | ---                     | ---                     | ---                  | ---                    | ---                | ---                 | ---                      |
| Accounts payable . . . . .   | 2,365.85               | ---                     | ---                     | ---                  | ---                    | ---                | ---                 | ---                      |
| Unexpended Federal revenue sharing trust funds available for appropriation . . . . . | ---                    | ---                     | ---                     | ---                  | ---                    | ---                | ---                 | ---                      |
| Funds held in trust--Exhibit C:  |                        |                         |                         |                      |                        |                    |                     |                          |
| School districts . . . . .   | ---                    | ---                     | ---                     | ---                  | ---                    | ---                | ---                 | ---                      |
| Cities . . . . .   | ---                    | ---                     | ---                     | ---                  | ---                    | ---                | ---                 | ---                      |
| Cemetery districts . . . . .   | ---                    | ---                     | ---                     | ---                  | ---                    | ---                | ---                 | ---                      |
| Fire districts . . . . .   | ---                    | ---                     | ---                     | ---                  | ---                    | ---                | ---                 | ---                      |
| Other funds held in trust . . . . .  | ---                    | ---                     | ---                     | ---                  | ---                    | ---                | ---                 | ---                      |
| Funds held in special accounts--Exhibit C:   |                        |                         |                         |                      |                        |                    |                     |                          |
| Snowmobile funds . . . . .   | ---                    | ---                     | ---                     | ---                  | ---                    | ---                | ---                 | ---                      |
| Waterways funds . . . . .  | ---                    | ---                     | ---                     | ---                  | ---                    | ---                | ---                 | ---                      |
| General school funds . . . . .   | ---                    | ---                     | ---                     | ---                  | ---                    | ---                | ---                 | ---                      |
| Fund balance--Exhibit C . . . . .  | 909.45                 | 267,133.62              | 300,789.82              | 181,360.29           | 68,891.21              | 60,612.87          | 5,529.99            | 4,705.70                 |
|  | <u>\$11,095.17</u>     | <u>\$291,647.90</u>     | <u>\$328,216.25</u>     | <u>\$181,496.29</u>  | <u>\$68,891.21</u>     | <u>\$60,612.87</u> | <u>\$5,740.17</u>   | <u>\$4,705.70</u>        |

Exhibit A

| Need And Pest Fund | Health Nurse Fund | Parks And Recreation Fund | Re-Valuation Fund | Sanitary Landfill Fund | Ambulance Fund | Federal Revenue Sharing Trust Fund | Special Accounts Fund | Trust Fund     | Capital Asset Fund |
|--------------------|-------------------|---------------------------|-------------------|------------------------|----------------|------------------------------------|-----------------------|----------------|--------------------|
| \$ 9,341.81        | \$11,122.32       | \$ 9,229.08               | \$17,302.08       | \$12,208.18            | \$13,362.77    | \$119,800.21                       | \$ 77,414.37          | \$ 832,278.78  | \$                 |
| ---                | ---               | ---                       | 1,735.96          | 2,893.82               | 1,157.86       | ---                                | 24,889.79             | 342,504.14     | ---                |
| 870.52             | 29.72             | 382.69                    | 25.90             | 43.17                  | 17.27          | ---                                | 371.25                | 4,075.86       | ---                |
| 4.51               | ---               | 2.70                      | 1,866.44          | 730.76                 | 909.55         | ---                                | 9,381.52              | 122,647.25     | ---                |
| ---                | ---               | ---                       | 30.79             | 30.61                  | 17.84          | ---                                | 281.97                | 4,003.91       | ---                |
| ---                | ---               | ---                       | 162.00            | 270.05                 | 108.05         | ---                                | 2,322.74              | 38,471.90      | ---                |
| ---                | ---               | ---                       | ---               | ---                    | ---            | ---                                | ---                   | 38,480.25      | ---                |
| \$10,216.84        | \$11,152.04       | \$ 9,614.47               | \$21,123.17       | \$16,176.59            | \$15,573.34    | \$119,800.21                       | \$114,661.64          | \$1,382,462.09 | \$1,261,019.98     |
| \$ 403.94          | \$                | \$ 12.93                  | \$ 35.00          | \$                     | \$ 319.82      | \$ 52,878.07                       | \$ 393.05             | \$ 862,212.30  | \$                 |
| ---                | ---               | ---                       | ---               | ---                    | ---            | ---                                | ---                   | ---            | ---                |
| ---                | ---               | ---                       | ---               | ---                    | ---            | 66,922.14                          | ---                   | ---            | ---                |
| ---                | ---               | ---                       | ---               | ---                    | ---            | ---                                | ---                   | 386,317.40     | ---                |
| ---                | ---               | ---                       | ---               | ---                    | ---            | ---                                | ---                   | 88,971.40      | ---                |
| ---                | ---               | ---                       | ---               | ---                    | ---            | ---                                | ---                   | 8,744.39       | ---                |
| ---                | ---               | ---                       | ---               | ---                    | ---            | ---                                | ---                   | 17,462.69      | ---                |
| ---                | ---               | ---                       | ---               | ---                    | ---            | ---                                | ---                   | 18,753.91      | ---                |
| 9,812.90           | 11,152.04         | 9,601.54                  | 21,088.17         | 16,176.59              | 15,253.52      | ---                                | 9,395.92              | ---            |                    |
| ---                | ---               | ---                       | ---               | ---                    | ---            | ---                                | 5,105.32              | ---            | ---                |
| ---                | ---               | ---                       | ---               | ---                    | ---            | ---                                | 99,767.35             | ---            | ---                |
| \$10,216.84        | \$11,152.04       | \$ 9,614.47               | \$21,123.17       | \$16,176.59            | \$15,573.34    | \$119,800.21                       | \$114,661.64          | \$1,382,462.09 | \$1,261,019.98     |

FREMONT COUNTY, IDAHO

STATEMENTS OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUNDS BALANCE  
YEAR ENDED JANUARY 12, 1976



Exhibit B

| <u>Weed And Pest Fund</u> | <u>Health Nurse Fund</u> | <u>Parks And Recreation Fund</u> | <u>Re-Valuation Fund</u> | <u>Sanitary Landfill Fund</u> | <u>Ambulance Fund</u> | <u>Capital Asset Fund</u> |
|---------------------------|--------------------------|----------------------------------|--------------------------|-------------------------------|-----------------------|---------------------------|
| \$ (20.78)                | \$ (4.83)                | \$ (7.63)                        | \$ 5,915.39              | \$ 9,904.80                   | \$ 3,953.30           |                           |
| 461.92                    | ---                      | 277.04                           | 1,714.07                 | 732.36                        | 865.68                |                           |
| ---                       | ---                      | ---                              | ---                      | ---                           | ---                   |                           |
| 45.31                     | ---                      | 27.19                            | 137.84                   | 21.27                         | 64.71                 |                           |
| ---                       | 19,772.00                | ---                              | ---                      | 14,474.61                     | ---                   |                           |
| 5,438.17                  | 51.27                    | 61.75                            | 230.51                   | 54.57                         | 101.39                |                           |
| ---                       | ---                      | ---                              | ---                      | ---                           | ---                   |                           |
| <u>5,924.62</u>           | <u>19,818.44</u>         | <u>358.35</u>                    | <u>7,997.81</u>          | <u>25,187.61</u>              | <u>4,985.08</u>       |                           |
| ---                       | ---                      | ---                              | ---                      | ---                           | ---                   |                           |
| <u>5,924.62</u>           | <u>19,818.44</u>         | <u>358.35</u>                    | <u>7,997.81</u>          | <u>25,187.61</u>              | <u>4,985.08</u>       |                           |
| ---                       | ---                      | ---                              | ---                      | ---                           | ---                   | \$ 168,581.17             |
| 11,716.85                 | ---                      | 300.00                           | ---                      | 3,450.00                      | ---                   |                           |
| 15,888.50                 | 19,772.00                | 5,334.07                         | 14,515.05                | 15,187.21                     | 3,990.70              |                           |
| 4,963.43                  | ---                      | ---                              | ---                      | ---                           | 1,427.00              |                           |
| <u>32,568.78</u>          | <u>19,772.00</u>         | <u>5,634.07</u>                  | <u>14,515.05</u>         | <u>18,637.21</u>              | <u>5,417.70</u>       |                           |
| ---                       | ---                      | ---                              | ---                      | ---                           | ---                   | 25.00                     |
| ---                       | ---                      | ---                              | ---                      | ---                           | ---                   | <u>92,052.28</u>          |
| ---                       | 46.44                    | ---                              | ---                      | 6,550.40                      | ---                   | 76,503.89                 |
| (26,644.16)               | ---                      | (5,275.12)                       | (6,517.24)               | ---                           | (432.62)              |                           |
| 36,457.06                 | 11,105.60                | 14,877.26                        | 27,605.41                | 9,626.19                      | 15,686.14             |                           |
| ---                       | ---                      | ---                              | ---                      | ---                           | ---                   |                           |
| <u>\$9,812.90</u>         | <u>\$11,152.04</u>       | <u>\$9,601.54</u>                | <u>\$21,088.17</u>       | <u>\$16,176.59</u>            | <u>\$15,253.52</u>    |                           |
|                           |                          |                                  |                          |                               |                       | <u>1,184,516.09</u>       |
|                           |                          |                                  |                          |                               |                       | <u>\$1,261,019.98</u>     |



FREMONT COUNTY, IDAHO

Statement Of Changes In Special Accounts  
And Trust Funds  
Year Ended January 12, 1976

|  | <u>Special Accounts</u> |                    | <u>Trust Funds</u>   | <u>Federal Revenue Sharing Trust Fund</u> |
|--|-------------------------|--------------------|----------------------|---|
|  | <u>General School</u>   | <u>Other</u>       |                      |   |
| <u>RECEIPTS:</u>   |                         |                    |                      |   |
| Property taxes . . . .   | \$ 85,121.05            | \$ ---             | \$1,180,920.16       |   |
| Other taxes . . . . .  | 8,221.23                | ---                | 129,447.50           |   |
| Fees of county offices . . . . .   | 5,801.50                | ---                | 5,455.18             |   |
| Licenses . . . . .   | 371.63                  | 13,308.96          | ---                  |   |
| Federal, state and county apportionments . . . . .                       | 88,063.04               | 2,707.97           | 27,014.06            | \$209,503.00                              |
| Other sources . . . . .  | 1,068.14                | 29,583.50          | 326,063.82           | 2,218.43                                  |
| Transfers . . . . .  | ---                     | ---                | 193,945.45           | ---                                       |
|  | <u>188,646.59</u>       | <u>45,600.43</u>   | <u>1,862,846.17</u>  | <u>211,721.43</u>                         |
| <u>DISBURSEMENTS:</u>  |                         |                    |                      |   |
| Other . . . . .  | ---                     | 42,637.74          | 1,778,909.55         | 69,866.16                                 |
| Transfers . . . . .  | 174,122.85              | ---                | 28,178.64            | 141,510.56                                |
|  | <u>174,122.85</u>       | <u>42,637.74</u>   | <u>1,807,088.19</u>  | <u>211,376.72</u>                         |
| <u>EXCESS OF FUND ADDITIONS (REDUCTIONS)</u>                             | 14,523.74               | 2,962.69           | 55,757.98            | 344.71                                    |
| <u>DUE TO OTHER AGENCIES AND UNITS OF GOVERNMENT--JANUARY 12, 1975</u>   | 85,243.61               | ---                | 464,491.81           | 66,431.21                                 |
| <u>AUDIT ADJUSTING ENTRIES</u>   | ---                     | 11,538.55          | ---                  | 146.22                                    |
| <u>DUE TO OTHER AGENCIES AND UNITS OF GOVERNMENT--JANUARY 12, 1976--</u> |                         |                    |                      |   |
| <u>Exhibit A . . . . .</u>   | <u>\$ 99,767.35</u>     | <u>\$14,501.24</u> | <u>\$ 520,249.79</u> | <u>\$ 66,922.14</u>                       |

## FREMONT COUNTY, IDAHO

Comparison Of Actual And Budgeted Expenditures  
Year Ended January 12, 1976

| FREMONT COUNTY, IDAHO, FUNDS        | Budget                | Actual<br>Expenditures | Expenditures<br>Under<br>(Over) |
|-------------------------------------|-----------------------|------------------------|---------------------------------|
| <u>Current Expense Fund:</u>        |                       |                        |                                 |
| Assessor . . . . .                  | \$ 38,110.00          | \$ 32,665.71           | \$ 5,444.29                     |
| Auditor, clerk, recorder . . . . .  | 26,160.00             | 25,579.01              | 580.99                          |
| Courthouse and grounds . . . . .    | 28,600.00             | 25,434.08              | 3,165.92                        |
| Commissioners . . . . .             | 21,500.00             | 17,046.89              | 4,453.11                        |
| Comer . . . . .                     | 2,700.00              | 1,528.59               | 1,171.41                        |
| District court . . . . .            | 9,200.00              | 8,309.09               | 890.91                          |
| Agriculture salaries . . . . .      | 10,690.00             | 10,150.40              | 539.60                          |
| Prosecuting attorney . . . . .      | 19,420.00             | 14,035.32              | 5,384.68                        |
| Sheriff . . . . .                   | 73,380.00             | 71,735.55              | 1,644.45                        |
| Treasurer . . . . .                 | 23,520.00             | 22,646.27              | 873.73                          |
| Magistrate court . . . . .          | 11,540.00             | 9,750.46               | 1,789.54                        |
| Roll clerk . . . . .                | 7,000.00              | 4,008.45               | 2,991.55                        |
| General miscellaneous . . . . .     | 89,425.00             | 87,355.07              | 2,069.93                        |
| CETA program . . . . .              | 54,981.00             | 52,610.21              | 2,370.79                        |
|                                     | <u>416,226.00</u>     | <u>382,855.10</u>      | <u>33,370.90</u>                |
| Road and bridge fund . . . . .      | 494,462.71            | 474,769.64             | 19,693.07                       |
| Special road fund . . . . .         | 80,000.00             | 11,006.32              | 68,993.68                       |
| Special bridge fund . . . . .       | 30,000.00             | 7,204.82               | 22,795.18                       |
| Charity fund . . . . .              | 20,000.00             | 9,419.55               | 10,580.45                       |
| Agriculture fund . . . . .          | 4,500.00              | 4,640.24               | (140.24)                        |
| Agriculture fair fund . . . . .     | 5,000.00              | 5,000.00               | ---                             |
| Weed and pest fund . . . . .        | 35,000.00             | 32,568.78              | 2,431.22                        |
| Health nurse fund . . . . .         | 19,770.00             | 19,772.00              | (2.00)                          |
| Parks and recreation fund . . . . . | 6,000.00              | 5,634.07               | 365.93                          |
| Revaluation fund . . . . .          | 25,000.00             | 14,515.05              | 10,484.95                       |
| Sanitary landfill fund . . . . .    | 21,000.00             | 18,637.21              | 2,362.79                        |
| Ambulance fund . . . . .            | 15,000.00             | 5,417.70               | 9,582.30                        |
|                                     | <u>\$1,171,958.71</u> | <u>\$991,440.48</u>    | <u>\$180,518.23</u>             |

FREMONT COUNTY, IDAHO

Notes To Financial Statements  
Year Ended January 12, 1976

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accrual basis of accounting is followed by all funds as to property taxes, including any penalties thereon, and Federal, state and county apportionments. All other items of revenue are on the cash basis of accounting. Depreciation in the capital asset fund is computed on a straight line percentage of the remaining cost after additions and deletions for the current year. The straight line percentage varies from 2.50% to 20.00%.

NOTE 2: GENERAL FIXED ASSETS:

The county does not maintain detailed records of fixed assets. Acquisitions are added to the account at cost, but dispositions are removed at the sales price, or, if abandoned, the cost is not removed from the accounts.

NOTE 3: SPECIAL AND TRUST FUNDS:

Special and Trust funds consist of receipts from levies and other sources which are held by the county as temporary custodians, agents or trustees and are subsequently remitted to the designated agencies or units of government.

## BURNETT, HUMPHERYS & MASON

CERTIFIED PUBLIC ACCOUNTANTS

490 MEMORIAL DRIVE  
IDAHO FALLS, IDAHO 83401

212 CENTRAL BUILDING  
POCATELLO, IDAHO 83201

Board of County Commissioners  
Fremont County  
St. Anthony, Idaho 83445

Gentlemen:

In connection with our examination of the financial statements of the various funds of Fremont County, Idaho, for the year ended January 12, 1976, we have reviewed the other financial information presented in the following pages which has been taken primarily from accounting and other records of the County; but, which is not, in our opinion, necessary for a fair presentation of its financial position or results of operations. Our examination was intended primarily for the purpose of formulating an opinion on the basic financial statements taken as a whole and was not such as to enable us to express an opinion as to the fairness of all the details of the additional information.

BURNETT, HUMPHERYS & MASON



Idaho Falls, Idaho  
December 17, 1976

## FREMONT COUNTY, IDAHO

Schedule Of Changes In Taxes Receivable  
For Year Ended January 12, 1976

|   | <u>Total</u>         | <u>Current<br/>Taxes</u> | <u>Delinquent<br/>Taxes</u> |
|---|----------------------|--------------------------|-----------------------------|
| Taxes receivable--beginning<br>of period . . . . .          | \$ 641,662.51        | \$ 473,963.76            | \$167,698.75                |
| Add:  |                      |                          |                             |
| Taxes levied. . . . .                                       | 1,731,247.92         | 1,731,247.92             | ---                         |
| Transfers from current taxes<br>(including 2% penalty). . . | 168,111.05           | ---                      | 168,111.05                  |
| Auditors adjustments. . . . .                               | 145.23               | ---                      | 145.23                      |
| Total additions . . . . .                                   | <u>1,899,504.20</u>  | <u>1,731,247.92</u>      | <u>168,256.28</u>           |
| Deduct:   |                      |                          |                             |
| Collections . . . . .                                       | 1,667,206.28         | 1,523,372.78             | 143,833.50                  |
| Cancellations . . . . .                                     | 5,217.59             | 2,924.64                 | 2,292.95                    |
| Transfers to delinquent taxes                               | 164,830.71           | 164,830.71               | ---                         |
| Auditors adjustments. . . . .                               | 167.22               | ---                      | 167.22                      |
| Total deductions. . . . .                                   | <u>1,837,421.80</u>  | <u>1,691,128.13</u>      | <u>146,293.67</u>           |
| Taxes receivable--end of period                             | <u>\$ 703,744.91</u> | <u>\$ 514,083.55</u>     | <u>\$189,661.36</u>         |

FREMONT COUNTY, IDAHO

SCHEDULE OF REVENUE AND TRANSFERS  
YEAR ENDED JANUARY 12, 1976

EREMONT COUNTY, IDAHO

SCHEDULE OF REVENUES AND TRANSFERS  
YEAR ENDED JANUARY 12, 1976

|  | State Of<br>Idaho Fund | Current<br>Expense Fund | Road And<br>Bridge Fund | Special Road<br>Fund | Special<br>Bridge Fund | Charity<br>Fund | Agriculture<br>Fund | Agriculture<br>Fair Fund |
|--|------------------------|-------------------------|-------------------------|----------------------|------------------------|-----------------|---------------------|--------------------------|
| <b>PROPERTY TAXES:</b>                           |                        |                         |                         |                      |                        |                 |                     |                          |
| Real property taxes . . . . .                    | \$ ---                 | \$166,456.69            | \$165,470.04            | \$55,510.28          | \$18,499.13            | \$ (3.31)       | \$3,698.25          | \$ (2.70)                |
| Personal property taxes . . . . .                | ---                    | 11,713.81               | 13,045.46               | 3,930.02             | 1,310.53               | (6.80)          | 258.23              | (3.85)                   |
| <b>OTHER TAXES:</b>                              |                        |                         |                         |                      |                        |                 |                     |                          |
| Inheritance tax . . . . .                        | ---                    | 11,637.95               | ---                     | ---                  | ---                    | ---             | 588.64              | 184.60                   |
| Sales tax . . . . .                              | ---                    | 21,868.34               | 20,192.59               | 3,286.87             | 1,095.52               | ---             | ---                 | ---                      |
| <b>FEES OF COUNTY OFFICES.</b>                   | ---                    | 30,542.71               | ---                     | ---                  | ---                    | ---             | ---                 | ---                      |
| <b>LICENSES:</b>                                 |                        |                         |                         |                      |                        |                 |                     |                          |
| Trailer house . . . . .                          | ---                    | 1,235.23                | 969.67                  | 19.03                | 6.34                   | ---             | 37.53               | 18.09                    |
| Driver . . . . .                                 | ---                    | 2,462.40                | ---                     | ---                  | ---                    | ---             | ---                 | ---                      |
| Motor boat . . . . .                             | ---                    | 652.00                  | ---                     | ---                  | ---                    | ---             | ---                 | ---                      |
| Beer and liquor . . . . .                        | ---                    | 1,230.00                | ---                     | ---                  | ---                    | ---             | ---                 | ---                      |
| <b>FEDERAL, STATE AND COUNTY APPROPRIATIONS:</b> |                        |                         |                         |                      |                        |                 |                     |                          |
| Federal revenue sharing appropriations . . . . . | ---                    | 4,200.00                | ---                     | ---                  | ---                    | 9,419.55        | ---                 | ---                      |
| Liquor tax apportionment . . . . .               | ---                    | 40,650.46               | 262,353.94              | ---                  | ---                    | ---             | ---                 | ---                      |
| Highway users apportionment . . . . .            | ---                    | ---                     | 61,009.52               | ---                  | ---                    | ---             | ---                 | ---                      |
| Forest apportionment . . . . .                   | ---                    | 12,371.45               | ---                     | ---                  | ---                    | ---             | ---                 | ---                      |
| Fish & Game Department . . . . .                 | ---                    | ---                     | ---                     | ---                  | ---                    | ---             | ---                 | ---                      |
| General school state appropriations . . . . .    | ---                    | ---                     | ---                     | ---                  | ---                    | ---             | ---                 | ---                      |
| <b>OTHER SOURCES:</b>                            |                        |                         |                         |                      |                        |                 |                     |                          |
| Penalty and interest on taxes . . . . .          | 23.48                  | 1,865.37                | 1,637.17                | 314.93               | 122.20                 | 129.17          | 72.05               | 55.73                    |
| Miscellaneous . . . . .                          | ---                    | 5,897.18                | 627.21                  | ---                  | ---                    | ---             | ---                 | ---                      |
| Motor vehicles titles . . . . .                  | ---                    | 2,081.50                | ---                     | 643.20               | ---                    | ---             | ---                 | ---                      |
| Sale of property . . . . .                       | ---                    | 4,700.00                | ---                     | ---                  | ---                    | ---             | ---                 | ---                      |
| Rents . . . . .                                  | ---                    | 1,800.00                | ---                     | ---                  | ---                    | ---             | ---                 | ---                      |
| Refunds and reimbursements . . . . .             | ---                    | 26,697.41               | 3,064.59                | ---                  | ---                    | ---             | ---                 | ---                      |
| R. E. A. gross earnings . . . . .                | ---                    | 3,178.18                | 1,535.35                | ---                  | ---                    | ---             | ---                 | ---                      |
| Morrison-Knudson road agreement . . . . .        | ---                    | ---                     | 16,000.00               | ---                  | ---                    | ---             | ---                 | ---                      |
| Weed payments . . . . .                          | ---                    | ---                     | ---                     | ---                  | ---                    | ---             | ---                 | ---                      |
| <b>INTEREST ON INVESTMENTS</b>                   | 23.48                  | 44,272.09               | 12,418.54               | 63,061.13            | 21,033.72              | 9,536.61        | 4,654.70            | 251.89                   |
|  | ---                    | 395,512.77              | 558,967.28              | ---                  | ---                    | ---             | ---                 | ---                      |
|  | ---                    | 8,356.04                | 25.00                   | ---                  | ---                    | ---             | ---                 | ---                      |
| <b>TRANSFER</b>                                  | \$ 23.48               | \$403,868.81            | \$558,992.28            | \$63,061.13          | \$21,033.72            | \$9,536.61      | \$4,654.70          | \$ 251.89                |

Schedule 2

| <u>Weed And<br/>Pest Fund</u> | <u>Health<br/>Nurse<br/>Fund</u> | <u>Parks And<br/>Recreation<br/>Fund</u> | <u>Re-<br/>Valuation<br/>Fund</u> | <u>Sanitary<br/>Landfill<br/>Fund</u> | <u>Ambulance<br/>Fund</u> |
|-------------------------------|----------------------------------|--|-----------------------------------|---------------------------------------|---------------------------|
| \$ (8.64)<br>(12.14)          | \$ (2.12)<br>(2.71)              | \$ (3.25)<br>(4.38)                      | \$5,536.82<br>378.57              | \$ 9,249.23<br>655.57                 | \$3,696.33<br>256.97      |
| ---                           | ---                              | ---                                      | ---                               | ---                                   | ---                       |
| 461.92                        | ---                              | 277.04                                   | 1,714.07                          | 732.36                                | 865.68                    |
| ---                           | ---                              | ---                                      | ---                               | ---                                   | ---                       |
| 45.31                         | ---                              | 27.19                                    | 137.84                            | 21.27                                 | 64.71                     |
| ---                           | ---                              | ---                                      | ---                               | ---                                   | ---                       |
| ---                           | ---                              | ---                                      | ---                               | ---                                   | ---                       |
| ---                           | 19,772.00                        | ---                                      | ---                               | 14,474.61                             | ---                       |
| ---                           | ---                              | ---                                      | ---                               | ---                                   | ---                       |
| ---                           | ---                              | ---                                      | ---                               | ---                                   | ---                       |
| ---                           | ---                              | ---                                      | ---                               | ---                                   | ---                       |
| 187.40                        | 51.27                            | 61.75                                    | 230.51                            | 54.57                                 | 91.76                     |
| ---                           | ---                              | ---                                      | ---                               | ---                                   | ---                       |
| ---                           | ---                              | ---                                      | ---                               | ---                                   | ---                       |
| ---                           | ---                              | ---                                      | ---                               | ---                                   | ---                       |
| ---                           | ---                              | ---                                      | ---                               | ---                                   | 9.63                      |
| 5,250.77                      | ---                              | ---                                      | ---                               | ---                                   | ---                       |
| ---                           | ---                              | ---                                      | ---                               | ---                                   | ---                       |
| 5,924.62                      | 19,818.44                        | 358.35                                   | 7,997.81                          | 25,187.61                             | 4,985.08                  |
| ---                           | ---                              | ---                                      | ---                               | ---                                   | ---                       |
| <u>\$5,924.62</u>             | <u>\$19,818.44</u>               | <u>\$ 358.35</u>                         | <u>\$7,997.81</u>                 | <u>\$25,187.61</u>                    | <u>\$4,985.08</u>         |

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