

Expenses

1960

138	1.	Jan. 12	Harold Shoaf - radiator repair-----	\$ 57.00
138	2.	Jan. 12	Harold Shoaf - radiators-----	51.00
	3.	Jan. 12	Harold Shoaf - parts-----	22.21
119	4.	Jan. 20	Phoenix Mutual - interest-----	120.00
119	5.	Jan. 20	Phoenix Mutual - principal-----	400.00
120	6.	Jan. 20	Lester Brunner - combining-----	381.84
	7.	Jan. 29	Jay Co. REMC - deposit-----	10.00
	8.	Jan. 29	Jay Co. REMC - current-----	4.20
122	9.	Feb. 10	Indiana Farmer's Mutual-----	16.80
123	10.	Feb. 17	First State Bank - interest-----	30.90
124	11.	Apr. 5	County Treasurer, taxes-----	254.54
125	12.	Apr. 14	Shoaf Plumbing & heating-----	27.25
126	13.	Jan. 1	Roy L. Price - limestone-----	108.40
127	14.	Aug. 11	Phoenix Mutual - interest-----	112.98
127	15.	Aug. 11	Phoenix Mutual - principal-----	400.00
(16.)		Oct. 10	Seed beans, inoculation, fertilizer	192.89
128.	17.	Oct. 10	Morris Colter (loan)-----	500.00
129	18.	Nov. 4	Roy L. Price, limestone-----	77.22
130	19.	Dec. 8	Lester Brunner-----	8.95
148	20.	Oct. 12	Ewing Lumber - repair window-----	3.63
149	21.	Oct. 12	Fertilizer-----	38.33
151	22.	Oct. 27	Anti freeze for toilet-----	.40
150	23.	Oct. 13	Small house - repair well-----	16.15

TOTAL-----\$2,834.69

VIII. Income January 1, 1961 to January 1, 1962.

Income

1961

156	1.	Jan. 5	Sale of hay-----	\$ 150.87
157	2.	Jan. 10	Sale of beans-----	799.68
	3.	Feb. 6	Rent of old house-----	3.75
	4.	Mar. 4	Rent of old house-----	10.00
158	5.	Apr. 4	Rent of old house-----	10.00
	6.	May 4	Rent of old house-----	10.00
	7.	June 4	Rent of old house-----	10.00
	8.	July 3	Sale of corn-----	608.30
	9.	July 3	Repayment by Morris Colter-----	300.00
	10.	July 6	Rent on house-----	10.00
	11.	Aug. 5	Rent on old house-----	10.00
	12.	Aug. 9	Federal ASC Program-----	49.20
	13.	Aug. 9	Robert Colter - granary-----	122.50
	14.	Sept. 7	Insurance paid on roof-----	78.46
	15.	Sept. 7	Rent on old house-----	10.00
	16.	Sept. 18	Sale of wheat-----	461.85
	17.	Oct. 5	Rent on old house-----	10.00
	18.	Nov. 2	Sale of wheat-----	74.23
	19.	Nov. 2	Rent on Brick house-----	20.00
	20.	Nov. 3	Rent on old house-----	10.00
	21.	Nov. 4	Rent on old house-----	10.00
	22.	Dec. 20	Oil company - rent-----	80.00

TOTAL-----\$2,848.84

15. July 27

Expenses

1961

133	1.	Jan. 14	Phoenix Mutual - interest-----	\$ 100.00
133	2.	Jan. 14	Phoenix Mutual - principal-----	800.00
	3.	Jan. 10	Bean storage-----	21.65
134	4.	Feb. 24	Graber Ins.-----	15.10
135	5.	Mar. 14	Treasurer Adams Co., taxes-----	251.70
136	6.	June 26	Farmer's Grain & Feed Co. - corn beans inoculation-----	57.63
137	7.	July 14	Phoenix Mutual - interest-----	80.00
137	8.	July 14	Phoenix Mutual - principal-----	400.00
138	9.	July 14	Kitchen floor covering-----	39.59
139	10.	Aug. 5	Willshire Hardware - heater repair	20.60
140	11.	Aug. 24	Bagley Builders & Supply - roof and furnace repair-----	698.12
141	12.	Sept. 13	Willshire Lumber Co. - supplies---	9.11
142	13.	Sept. 13	Graber Ins. Co. - insurance-----	5.74
143	14.	Sept. 13	Rev. Joe Dotson-----	43.00
144	15.	Sept. 14	Rev. Joe Dotson-----	10.60
145.	16.	Sept. 18	Bagley Builders - sink-----	15.00
147	17.	Sept. 28	Morris Colter - painting-----	40.00
148	18.	Oct. 12	Shoaf Plumbing & Heating-----	23.60
149	19.	Oct. 12	Morris Colter, painting-----	20.00
151	20.	Oct. 27	Morris Colter, painting-----	20.00
150	21.	Oct. 18	Fitts & Mabel (Loan)-----	700.00
152	22.	Nov. 3	Willshire Lumber Co.-----	39.92
153	23.	Nov. 11	Shoaf Plumbing & Heating-----	117.45
154	24.	Oct. 10	Morris Colter-----	30.00
155	25.	Nov. 10	Bagley Builders - paint-----	58.87
	26.	Nov. 10	Static motor-----	37.50
	27.	Nov. 10	labor-----	10.00
	28.	Nov. 10	Circulating pump-----	63.20
	29.	Nov. 10	Labor-----	6.75
156	30.	Dec. 1	Roy L. Price, fertilizer-----	51.46
157	31.	Dec. 28	Roy L. Price, fertilizer-----	146.80
	32.	Dec. 30	Morris Colter - loan-----	220.00
158	33.	Dec. 30	Morris Colter-----	110.00

TOTAL-----\$4,263.39

IX. Report 1962 - January 1 to January 1, 1963.

Income

1962

1.	Jan. 6	Rent old house-----	\$ 10.00
2.	Feb. 5	Rent old house-----	10.00
3.	Mar. 3	Rent old house-----	60.00
4.	Mar. 6	Rent old house-----	10.00
5.	Apr. 2	Rent old house-----	10.00
6.	Apr. 7	Sale of corn-----	85.39
7.	Apr. 17	Sale of hay-----	34.00
8.	Apr. 17	Seed wheat-----	21.85
9.	May 7	Rent old house-----	10.00
10.	Jan. 8	Rent old house-----	10.00
11.	June 9	Sale of beans-----	2,329.74
12.	June 13	Rent brick house-----	20.00
13.	June 27	Sale of corn-----	603.80
14.	July 5	Rent old house-----	10.00

TOTAL-----\$ 440.25

15.	July 27	Rent brick house-----	\$	20.00
16.	Aug. 27	Rent old house-----		10.00
17.	Sept. 3	Rent brick house-----		20.00
18.	Sept. 12	Rent old house-----		10.00
19.	Oct. 10	Rent old house-----		10.00
20.	Oct. 22	Sale of wheat & oats-----		352.23
21.	Nov. 14	Rent old house-----		10.00
22.	Nov. 26	A C Program-----		14.00
23.	Nov. 26	Rent brick house-----		40.00
24.	Dec. 10	Rent brick house-----		40.00
25.	Dec. 10	Rent old house-----		10.00
26.	Dec. 21	Sale of corn-----		33.48
27.	Dec. 26	Rent brick house-----		10.00

TOTAL-----TOTAL-----\$3,804.49 918,752.45

Expenses

1962				
159	1.	Feb. 26	Mutual Fire Ins. Co.-----	\$ 32.80
160	2.	Feb. 26	County Treasurer, taxes-----	119.45
6	3.	Apr. 17	Registered letter-----	1.25
7	4.	Apr. 17	Combining beans-----	165.00
8	5.	Apr. 17	Combining wheat-----	30.00
	6.	Apr. 17	Clover seed - oats-----	60.00
163	7.	Apr. 19	Lester Brunner-----	199.15
164	8.	Apr. 30	M. L. Fitts - loan-----	204.15
165	9.	May 1	County Treasurer - taxes-----	119.45
166	10.	June 14	Roy L. Price-----	32.04
167	11.	June 26	Shoaf Plumbing-----	13.50
168	12.	July 3	Phoenix Mutual-----	2,870.00
169	13.	Oct. 23	Shell Bros. - plumbing-----	50.90
170	14.	Nov. 3	Willshire Grain & Supply-----	54.25
171	15.	Nov. 14	Shoaf Plumbing-----	40.20
172	16.	Dec. 21	Lester Brunner-----	329.57
175	17.	June 26	Bagley - paint-----	6.71

TOTAL-----\$4,329.12 222.18

X. Report January 1, 1963 to _____

Income

1963				
1.	Jan. 2	Rent brick house-----	\$	10.00
2.	Jan. 14	Rent old house-----		10.00
3.	Jan. 18	Rent brick house-----		40.00
4.	Feb. 12	Rent old house-----		10.00
5.	Feb. 19	Rent brick house-----		75.00
6.	Mar. 4	Rent old house-----		10.00
7.	Apr. 8	Sale of grain-----		1,988.67

TOTAL-----\$2,143.67 2,134.18

Expenses

1963				
176	1.	Feb. 6	Mutual Fire Ins-----	\$ 32.80
	2.	Feb. 21	County Treasurer, taxes-----	400.92
	3.		Bank charges, etc.-----	6.53

TOTAL-----\$ 440.25 3,582.49

XI. Recapitulation:

A summary of the foregoing income and expenses follow:

Year	Income	Expenses
1957	\$ 1,141.43	\$ 1,223.89
1958	3,122.99	2,680.95
1959	2,226.57	2,980.16
1960	2,238.33	2,834.69
1961	2,848.84	4,263.39
1962	3,804.49	4,329.12
1963	<u>2,143.67</u>	<u>440.25</u>
TOTAL	\$17,526.32	\$18,752.45

XII. Expenses as liability of wards:

Checks

6	1.	8-22-57	Bond Premium-----	\$ 20.00
7	2.	8-26-57	Bond Premium-----	14.00
8	3.	3-13-58	Bond Premium-----	20.00
9	4.	2-13-58	Gross Income Tax-----	18.42
10	5.	12-12-58	Bond Premium-----	17.00
111	6.	3-16-59	Bond Premium-----	34.00
	7.	2-9-60	Tax Report-----	6.00
121	8.	2-9-60	Bond Premium-----	17.00
131	9.	1-10-61	Bond Premium-----	17.00
132	10.	1-10-61	Tax Report-----	6.00
161	11.	3-2-61	Tax Report-----	6.00
162	12.	3-28-62	Bond Premium-----	17.00
173	13.	1-15-63	Bond Premium-----	17.00
174.	14.	1-15-63	Gross Tax-----	5.76
175	15.	1-15-63	Tax Report-----	7.00
			TOTAL	\$222.18

XIII. Recapitulation

1.	Total deposits shown on pass book and bank statement:	\$ 18,690.05
2.	Income shown on guardian's report:	17,526.32
3.	Amount of Deposits over income:	\$ 1,163.73
4.	Expenses for guardian's report:	\$ 18,752.45
5.	Expenses for Ward's premiums on bond, tax reports, etc.:	222.18
6.	Total expenses by guardian:	\$ 18,974.63
7.	Cash balance on bank's statement:	\$ 2,134.18
8.	Total of total expenses (6) and cash balance (7):	\$ 21,108.81
9.	Total deposits (1):	18,690.05
10.	Balance (8) - (9) above:	\$ 2,418.76
11.	Amount of deposit over income (3) plus amount of total income over amount of deposits (10):	\$ 3,582.49

This sum of \$3,582.49 represents income unrecorded by the guardian to equal the total sum of expenses and cash balance. Of this unrecorded income, the sum of \$2,306.65 represents money returned to the guardianship which constituted short loans or advancements to the wards and their mother. The remainder of \$1,275.84 represented income from farming operation which had inadvertently been omitted by the guardian in compiling her record of income. Failure to include this income 2/3 or \$850.56 belonging to the four wards would not have affected annual income tax liability inasmuch as practically all farm income was derived from sales in Ohio, therefore exempt as the sales were made in Ohio.

12. By computation in not including \$222.18 (ward's expenses) in total expenditures the cash balance in this report would be	\$ 2,109.19
13. Share for Mabel Fitts	703.06
14. Share for four wards	\$ 1,406.13
15. Extra for Mabel Fitts would be \$2,134.18 - \$2,109.19 or	24.99
16. Total share Mabel Fitts	\$ 728.05

XIV. Computation (Summary)

A. Income:

1. Balance last current report-----	\$ 2,992.49
2. Net income farm (Division XIII)-----	1,406.13
3. Interest on savings account No. 18433----	465.94
4. Principal savings account #19001 (2/3)---	26.26
5. Interest savings account No. 1900 (2/3)--	<u>3.75</u>
(\$2,900.00 of balance composed initial deposit of savings account No. 18433)--	\$ 4,894.57

B. Expenses:

1. Feb. 13, 1958 Gross income tax--\$18.42	
2. Guardian's misc. expenses-----	74.07
3. Clerk Circuit Court - costs-----	<u>15.00</u>
Expenses-----	\$ <u>107.49</u>

FIRST BALANCE----- \$ 4,787.08

4. Mabel Fitts, guardian fee-----	\$500.00
5. Attorney services from 1957-1963-----	175.00
6. Attorney services - preparation of reports, current, final and supplementary-----	100.00
7. Postage & misc. expenses-----	<u>6.00</u>
	<u>781.00</u>

FINAL BALANCE----- \$ 4,006.08

8. Share of each ward----- \$ 1,001.52