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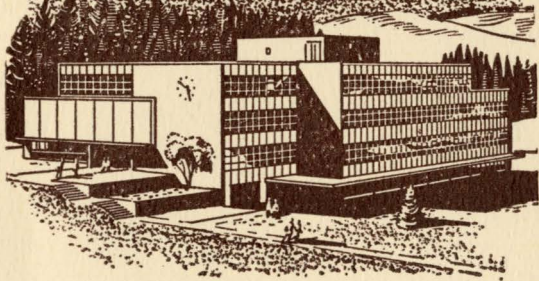
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BIENNIAL REPORT
**Priest Lake Timber
Protective
Association**



FOR THE YEARS 1927-1928

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SEVENTH ANNUAL REPORT
PRIEST LAKE TIMBER PROTECTIVE
ASSOCIATION
FOR THE YEAR 1927

OFFICIAL DIRECTORY

PRIEST LAKE TIMBER PROTECTIVE ASSOCIATION

1927

John R. Gray, President Spokane, Washington
Ben E. Bush, Vice-President Moscow, Idaho
W. W. Von Canon, Treasurer Sandpoint, Idaho
J. Jensen, Secretary Spokane, Washington

DIRECTORS

John R. Gray Spokane, Washington
Ben E. Bush Moscow, Idaho
E. E. Boies Sandpoint, Idaho
J. J. Ballord Dalkena, Washington
E. C. Olson Priest River, Idaho

FIRE COMMITTEE

Ben E. Bush Moscow, Idaho
E. C. Olson Priest River, Idaho

A. N. Cochrell, Fire Warden
Coolin, Idaho

AUDITING COMMITTEE

Ben E. Bush Moscow, Idaho
J. Jensen Spokane, Washington

Boise, Idaho, May 1, 1928

Honorable H. C. Baldrige

Governor of Idaho

Capitol Building

Dear Sir:

We have the honor to submit herewith a report of an audit of the accounts of the Priest Lake Timber Protective Association, principal place of business, Coolin, Idaho. The State's holdings in this association represent 181,383.31 acres of timbered lands out of a total acreage of 215,598.21.

The last previous audit by this Bureau closed on December 31, 1926. This report covers the period from that date to and including November 30, 1927.

The records of the Association have been carefully kept, and standardization of accounts under the classification adopted by the Timber Protective Associations generally has been adopted and closely adhered to.

The expense of actual Fire Suppression for the season was very small, namely \$256.49. The sum of \$1,009.00 was expended on the eradication of White Pine Blister Rust in co-operation with the U. S. Government.

All cash received over the period audited, as shown by the records, has been accounted for.

The Auditing Committee of this Association for 1927 was composed of Mr. Ben E. Bush of Moscow, Idaho, and Mr. J. Jensen of Spokane. The later gentleman having resigned. Mr. Ben E. Bush and Mr. J. S. Barron, members of the Auditing Committee for 1928, examined all disbursement vouchers and reported that in their opinion the amounts expended were necessary and proper to protect holdings in this association; and that the prices paid for supplies and the rates paid for labor were in accord with prevailing prices and wages.

Respectfully submitted,

BUREAU OF PUBLIC ACCOUNTS

B. E. Hyatt, Director

John W. Shore, Examiner

Day-NW

SD

421
P7

1927/28

Schedule A

PRIEST LAKE TIMBER PROTECTIVE ASSOCIATION

Balance Sheet

At the Close of business November 30, 1927

Assets:

Cash in Bank 2,981.59

Property:

Buildings 1,099.54

Camp Equipment and Tools 1,417.41

Livestock and Equipment 458.98

Autos and Boats 414.84

Telephone System 1,586.31

4,977.08

7,958.67

Liabilities:

None

Present Worth, November 30, 1927 7,958.67

Operation in Surplus

Or Variation in Present Worth

Credits

Present Worth, December 31, 1926 7,661.43

Check No. 825 cancelled 3.80

Excess of Revenue over Expense 887.26

8,552.49

Debits:

Correction of error in entering check No. 633,
from last report 1.00

Correction of discrepancy in Bank Account,
from last report .04

Liabilities on a/c of 1926 Operations not
included in 1926 Accounts: U. S. Forest
Service \$278.44; State Ins. Fund \$134.34 592.78

Present Worth, November 30, 1927 7,958.67

8,552.49

Schedule B

ACREAGE AND ASSESSMENTS OF MEMBERS

1 9 2 7

Members	Acreage	Assm't No. 1-4c Amount	Assm't No. 2-4c Amount	Total Assm't For Season
State of Idaho	181,383.31	7,255.34	7,267.42	14,522.76
Kaniksu Cedar Co.	246.62	9.87	9.87	19.74
Diamond Match Co.	25,144.71	1,005.79	993.72	1,999.51
Northern Pacific R. R.	3,316.05	132.64	132.64	265.28
Clearwater Timber Co.	1,351.32	54.05	54.05	108.10
Humbird Lumber Co.	2,196.00	87.84	87.84	175.68
Dalkena Lumber Co.	1,960.00	78.40	78.40	156.80
Small Owners (1926)				51.20
Totals	215,598.21	8,623.93	8,623.94	17,299.07

The Diamond Match Company paid the first assessment on 302 acres for which the State of Idaho paid the second assessment.

Schedule C

OPERATION IN CASH

Receipts and Disbursements

December 31, 1926 to November 30, 1927

Receipts:

State of Idaho	16,426.95	
Kaniksu Cedar Co.	19.74	
Diamond Match Co.	1,999.51	
Northern Pacific R. R. Co.	331.60	
Clearwater Timber Co.	135.13	
Humbird Lumber Co.	175.68	
Dalkena Lumber Co.	156.80	
Refund, U. S. Forest Service	1,350.00	
Total Cash Receipts		20,595.41
Cash on Hand, Dec. 31, 1926		5,465.88
		<u>26,061.29</u>

Disbursements:

U. S. Forest Service	6,531.23	
White Pine Blister Rust	1,009.00	
Patrolling	4,299.47	
Fire Suppression	5,578.61	
Insurance	522.67	
Maintenance and Trail Building	1,869.12	
Misc. Expense	17.00	
Packing and trucking	367.39	
Telephone System	550.27	
Lookout Dev. and Maint.	39.38	
Main Office Expense	221.37	
Autos and Boats	714.36	
Headquarters Buildings	2.20	
Livestock and Equipment	783.34	
Camp Equipment and Tools	574.29	

Total Cash Disbursements		23,079.70
Cash on Hand, November 30, 1927		2,981.59
		<u>26,061.29</u>

Schedule D

REVENUE AND EXPENSE

Or Profit And Loss

At Close of Business November 30, 1927

Revenue:

Assessments 1927, Schedule B	17,299.07
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Expense:

Insurance	522.67
Maintenance of Established Trails	725.65
Misc. Expense	18.90
Fire Suppression	256.49
Patrolling	4,918.84
Packing and Trucking	367.39
Maintenance Telephone System	254.70
Lookout Dev. and Maint.	39.38
Main Office Expense	883.83
New trail building	1,527.17
Maint. and Operation boats and autos	148.40
Maint. Hdqtrs. buildings	2.20
Maint. Livestock	506.63
White Pine Blister Rust	1,009.00
Salries and expenses Chief Fire Warden	2,263.00
Provisions and supplies	688.04
Fire Suppression, 1926, to Forest Service	1350.00

Total expenditures for operation	15,482.29
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Less: 1926 Insurance	314.34
1926 Fire Exp.	1,357.05
	1,671.39

	13,810.90
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Additional Expenses:

Depreciation, Schedule G	2,592.11
Bad accounts	8.80

Total Season's Expense	16,411.81
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Excess of Revenue over Expense Schedule A	887.26
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	17,299.07
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Schedule E

OPERATION IN STATE ACCOUNT

December 31, 1926 to November 30, 1927

Debits:

Dec. 31, 1926, Balance due Association		35,727.95
Dec. 31, 1926, Less credit (6-10-26)		<u>3,772.75</u>
		31,955.20
January 31, 1927, Final Assessment (1926)		1,852.99
March 15, 1927, Interest to date		1,711.15
November 30, 1927, Assessment No. 1, 1927	7,255.34	
November 30, 1927, Assessment No. 2, 1927	<u>7,267.42</u>	
		<u>14,522.76</u>
		<u>50,042.10</u>

Credits:

January 31, 1927, State Remittance		1,852.99
March 15, 1927, State Remittance		33,666.35
November 30, 1927, State Remittance	14,573.96	
Less collected and remitted		
from non-members	<u>51.20</u>	<u>14,522.76</u>
		<u>50,042.10</u>

Schedule F

Reconciliation of Association's Bank Account

with the

Depository, Bonner County National Bank, Sandpoint,

November 30, 1927

Balance as per Bank Statement Nov. 30, 1927		3,422.21
Association's Bank Record of Nov. 30, 1927		2,981.58
Short with Bank Statement		.01
— Outstanding checks.		
	No. 1041	1.90
	No. 1017	55.00
	No. 1096	2.00
	No. 1092	2.50
	No. 1113	3.04
	No. 1115	1.00
	No. 1120	2.52
	No. 1123	4.40
	No. 1124	23.42
	No. 1125	7.01
	No. 1126	125.00
	No. 1127	212.83
		440.62
		3,422.21

Schedule G

STATEMENT FROM THE ASSOCIATION'S
RECORDS OF ITS ACCOUNT WITH THE U. S. FOREST SERVICE
AS OF NOVEMBER 30, 1927

	Credit	Debit
As per voucher record distribution		6,531.23
Maintenance of trails	161.16	
Misc. Expense	1.90	
Fire Suppression	1.40	
Patrolling	619.39	
Maintenance Telephone System	98.46	
New Trail Building	222.54	
Maintenance of livestock	155.24	
Main office Expense	700.00	
Salary and Expense Chief Fire Warden	2,263.00	
Provisions and supplies	688.04	
Livestock and Equipment	6.05	
Construction of Telephone System	102.81	
Camp Equipment Equipment and Tools	161.24	
Balance due on 1926 Fires	1,350.00	
	<u>6,531.23</u>	<u>6,531.23</u>

Schedule H

**SCHEDULE SHOWING OPERATION IN ASSOCIATION'S
PROPERTY ACCOUNTS DURING THE SEASON ENDING**

NOVEMBER 30, 1927

	Value Jan. 1, 1927	Purchases	Deprecia- tion	Value Nov. 30, 1927
Buildings	1,287.78		188.24	1,099.54
Camp Equipment and Tools	1,946.98	735.53	1,265.10	1,417.41
Livestock and Equipment	438.69	438.00	417.71	458.98
Construction of Telephone System	1,444.72	496.84	355.25	1,586.31
Autos and Motor Boat	214.69	565.96	365.81	414.84
Totals	5,332.86	2,236.33	2,592.11	4,977.08

AUDITORS' CERTIFICATE

We hereby certify that we have audited the accounts of the Priest Lake Timber Protective Association for the season 1927, beginning December 31, 1926 and ending November 30, 1927. All funds of this association were deposited in the Bonner County National Bank, Sandpoint, Idaho, and disbursed by voucher checks and time checks signed by proper authority.

The expense vouchers and pay rolls were examined by the Auditing Committee, which reported that all expenditures appeared to be necessary and essential to the prevention and suppression of forest fires. The rates of pay for labor and supplies were in accordance with prevailing schedule and prices. All cash received as shown by the records we found properly accounted for.

BUREAU OF PUBLIC ACCOUNTS,

B. E. Hyatt, Director,

John W. Shore, Examiner.

Boise, Idaho
May 1, 1928

FIRE WARDEN'S REPORT

1927

The 1927 fire season was one of the most favorable ever experienced in this locality. Only ten fires were handled by the Association, the largest of which was 1.6 acres. An unusually large number of lightning storms occurred but either missed the Association area or were followed by heavy showers and started few fires that could be detected afterwards.

The ground cover never dried out to the extreme danger point after the heavy spring and early summer rains. The season practically ended with the general rain of August 31.

The fire in Section 35, T. 62, R. 4 was a hold over from spring brush burning. It does not seem reasonable that spring burning should not be practiced but the danger of such fires occurring must be recognized and every possible precaution taken to prevent their doing any damage. The smokers' fire on July 27 in Section 1, T. 57, R. 4 was undoubtedly due to the carelessness of an employee of a timber operator. Sufficient evidence was not available to start any legal action. The man who was probably responsible maintained that the fire must have started from the back fire of a tractor, which, however, is not at all probable.

Compliance with the Forestry Law

All of the operators made a conscientious effort to dispose of their logging slash and some real progress was made in compliance with the Idaho State law. On a State Sale area on Caribou Creek there has been done some very good and some poor piling, but as a rule, the operator has not piled very far beyond the roads and more accessible areas and has as yet done but very little burning. Approximately 30 acres of brush were burned on Caribou this fall. With the favorable season for fall burning, good progress was generally made by operators on the State Forest.

Publicity

A motion picture campaign was carried on during April by the Forest Service employees and it is believed much good will result if followed up with other programs as opportunities come up. This was somewhat of an enlargement upon the slide and lecture programs put on in the past and was more in the line of educational entertainment. The usual America Forest Week activities were carried on and it was apparent that more interest was taken by the towns than was formerly the case. The seriousness of the situation was probably brought home to them by the disastrous 1926 season.

Improvement-Maintenance

The maintenance work on both trail and telephone lines was completed early in the season and with the favorable weather conditions it was possible to improve some bad places on the more important trails. The East Shore Telephone line was reconstructed and put in first class shape from Coolin to the edge of the Bear Creek burn. This work would have been carried farther but the bad weather made it impractical.

Improvement Construction

The Two-Mouth cabin was completed. The work required on the building was some finishing, painting and screening of the porch.

Two miles of new trail were constructed on Two-Mouth Creek. This work was especially difficult since all the flats along the creek are swampy and require a number of bridges and if the side hill is resorted to much solid rock is encountered. About 3 miles of this trail yet remain to be built to reach the headwaters of the drainage.

One and one-half mile of trail was partially completed on Lookout Mt. in order to place the protection camp on top of the Peak next season. Additional work will be necessary but it can be largely accomplished by contributed time of the protection men.

On the South Fork of Indian Creek 3 miles of trail were constructed and 2 additional miles will now complete this project.

Approximately 5 miles of trail were constructed on the North Fork of East River with 2 miles remaining to be completed.

Proposed Improvement Projects

The following construction projects are specifically recommended for the 1928 season:

Completion of the Two Mouth trail	3 miles
Completion of S. Fork Indian Creek trail	2 miles
Completion of N. Fork East River trail	2 miles
Middle Fork East River trail	6 miles
Trapper Creek trail to Phoebe Tip	6 miles
Trapper Creek telephone line	9 miles
Two-Mouth telephone line	7 miles
Indian Creek cabin	
Lookout Mt. Observatory	
Hunt Peak Observatory	
Two-Mouth wharf	
Indian Creek wharf	

This fall approximately 20 thousand feet of logs were cut and are now stored at Coolin in connection with a Forest Service logging operation. It is planned to cut these logs into lumber during the winter or early spring and this will provide the rough lumber necessary for the buildings and wharves.

Protection Organization

The protection organization was the same as lined up in the budget. In addition, during the critical part of the fire season, 12 men were employed on trail and other improvement work. The Phoebe Tip fireman was put in and supplied from the Pend Oreille side, which is not a satisfactory arrangement but was the only thing that could be done. since there was no trail or telephone line from the Priest Lake side.

If the Association men are to benefit by the advance training given all Forest Service men it will be necessary to advance the opening date for all men to June 11. This season the opening date was July 1 for 2 men, June 21 for 3 men, June 16 for 6 men and June 11 for 6 men. This increase would be equal to 1 man for 3 months. Such training is not absolutely necessary but it is highly desirable for in no other work are men of the same quality placed on their own responsibility to the extent that they are in the fire protection game.

Equipment

Five mules and 3 horses are now owned by the Association. Two horses were condemned and killed because of their old age; one horse was crippled and had to be killed; 2 mules were accidentally killed, one of which was being used on Forest Service planting work. A damage claim in the amount of \$80.00 has been made and payment will probably be made in time to purchase another one next spring.

It was found that the fire administrative equipment was badly run down at the beginning of the season and for that reason it was necessary to make rather heavy expenditures for equipment of various kinds. Considerable equipment is still needed, including an outboard motor and two 18 foot boats.

The motor launch and the rowboat at Coolin are of no further value and should be disposed of by sale if a buyer can be found, or destroyed to make room for other boats. It is not considered advisable to purchase another launch since the Forest Service "Firefly" and the small boats can handle any ordinary traffic. Furthermore, only one boatman can be financed and one or the other boats would be idle at all times except when fires were burning and an emergency boatman could be employed. The commercial rates for freighting on the lake are very reasonable and with the "Firefly" available to afford competition as a means of keeping them so, it is not believed that the Association can afford to purchase a new boat when other equipment and improvements are so urgently needed.

STATISTICS ON 1927 FIRES

Name	Class	Date	Location			Area Burned			Damage			Cost	Cause	
			Sec.	T	R	Tim-ber	Repro. & Brush	Total	Merch. Tim-ber	Repro.	Total value			
Huckleberry	B	7/19	2	61	4		.7	.7				33.85	Lightning	
Duck Creek	B	7/26	35	62	4		1.6	1.6				59.33	Slash Holdover	
Lake	A	7/30	22	62	4			0			0	3.75	Lightning	
Diamond	A	7/30	35	62	4			0			0	0.00	Lightning	
Fox Creek	B	7/27	1	57	4		1.2	1.2		7.00	7.00	94.01	Smokers	
Caribou	A	8/7	8	63	3			0			0	0.00	Lightning	
East River	B	8/18	29	59	3	1.0		1.0	14.00		14.00	37.90	Lightning	
Croy	B	8/18	21	59	3	1.0		1.0	32.00		32.00	15.40	Lightning	
Green Bonnet	A	8/23	19	64	4			0			0	0.00	Lightning	
Dickensheet	A	8/28	7	59	4			0			0	5.20	Lightning	
1926 account:											7.05			
Totals 10 fires						2.0	1.2	2.3	5.5	46.00	7.00	53.00	256.49	

PRIEST LAKE TIMBER PROTECTIVE ASSOCIATION

EIGHTH ANNUAL REPORT
PRIEST LAKE TIMBER PROTECTIVE
ASSOCIATION
FOR THE YEAR 1928

OFFICIAL DIRECTORY

John R. Gray, President Spokane, Wash.
Ben E. Bush, Vice-President Moscow, Idaho
W. W. Von Connon, Treasurer Sandpoint, Idaho
J. S. Barron, Secretary Spokane, Wash.

DIRECTORS

John R. Gray Spokane, Wash.
Ben E. Bush Moscow, Idaho
J. J. Ballord Dalkena, Wash.
H. J. McCoy Sandpoint, Idaho
E. C. Olson Priest River, Idaho

FIRE COMMITTEE

Ben E. Bush Moscow, Idaho
J. S. Barron Spokane, Wash.
H. J. McCoy Sandpoint, Idaho
A. N. Cochrell, Fire Warden
Coolin, Idaho

AUDITING COMMITTEE

Ben E. Bush Moscow, Idaho
J. S. Barron Spokane, Wash.
H. J. McCoy Sandpoint, Idaho

Boise, Idaho, December 29, 1928

Honorable H. C. Baldrige,
Governor of Idaho,
Capitol Building.

Dear Sir:

We have the honor to submit herewith a report of an audit of the accounts of the Priest Lake Timber Protective Association, principal place of business, Coolin, Idaho.

The State's holdings in this association represent 182,191.52 acres of timbered lands out of a total acreage of 217,086.72.

The last previous audit by this Bureau closed on November 30, 1927. This report covers the period from December 1, 1927, to November 30, 1928, both dates inclusive.

The records of the Association presented to us by Messrs. A. N. Cochrell and Merrill Robocker continue to be carefully kept under the uniform system of accounting adopted for the Timber Protective Associations.

All cash received over the period audited, as shown by the records, has been accounted for.

The Auditing Committee of this Association is composed of Mr. Ben E. Bush of Moscow, Idaho, and Mr. J. S. Barron of Spokane, Washington. The first named gentleman, with Mr. T. L. Geer of Sandpoint acting for Mr. J. S. Barron, examined all disbursement vouchers and reported that in their opinion the amounts expended were necessary and proper to protect holdings in this association; and that the prices paid for supplies and the rates for labor were in accord with prevailing prices and wages.

Respectfully submitted,

BUREAU OF PUBLIC ACCOUNTS

B. E. Hyatt, Director

John W. Shore, Examiner

Schedule A

PRIEST LAKE TIMBER PROTECTIVE ASSOCIATION

Balance Sheet

At the Close of business November 30, 1928

Assets:

Cash in Bank		1,593.51
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Deferred charges to Operation:

Prepaid State Comp. Insurance	48.00	
Prepaid Bond Insurance Premium	24.56	72.56
	<hr/>	

Claims Against U. S. Forest Service		80.00
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Property:

Camp Equipment and Tools	1,242.97	
Livestock and Equipment	460.93	
Headquarters Bldgs.	1,186.15	
Motor Boats and Vehicles	752.74	
Telephone System	2,143.72	5,786.51
	<hr/>	

7,532.58

Liabilities:

None		
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7,532.58

Operation in Surplus

Or Variation in Present Worth

Credits:

Sale of Property	75.00	
Present Worth, November 30, 1927		7,958.67

8,033.67

Debits:

Excess of Expense over Revenue	501.09	
Present Worth, November 30, 1928		7,532.58

8,033.67

Schedule B

ACREAGE AND ASSESSMENTS OF MEMBERS

1928

Members	Acreage	Assm't No. 1-4c Amount	Assm't No. 2-4c Amount	Total Assm't For Season
State of Idaho	182,191.52	7,287.66	7,287.66	14,575.32
Diamond Match Co.	25,144.71	1,005.78	1,005.79	2,011.57
Northern Pacific Rwy. Co.	3,316.05	132.64	132.64	265.28
Dalkena Lumber Co.	2,400.30	96.01	96.01	192.02
Humbird Lumber Co.	2,196.00	87.84	87.84	175.68
Clearwater Timber Co.	1,351.32	54.05	54.05	108.10
Kaniksu Cedar Co.	486.82	19.47	19.47	38.94
Small Owners (1927)				62.26
Totals	<u>217,086.72</u>	<u>8,683.45</u>	<u>8,683.46</u>	<u>17,429.17</u>

Schedule C

OPERATION IN CASH

Receipts and Disbursements

December 1, 1927 to November 30, 1928

Receipts:

State of Idaho	14,575.32
Diamond Match Co.	2,011.57
Northern Pacific Rwy. C.	265.28
Dalkena Lumber Co.	192.02
Humbird Lumber Co.	175.68
Clearwater Timber Co.	108.10
Kaniksu Cedar Co.	38.94
Small Owners	62.26
Receipts from sale of property	75.00
	<hr/>
Total Cash Receipts	17,504.17
Cash on Hand December 1, 1927	2,981.59
	<hr/>
	20,485.76
	<hr/>

Disbursements:

Fire Suppression	96.13
Headquarters Expense	2,824.84
Lookout Dev. and Maint.	11.56
Main Office Expense	1,311.39
Livestock and Equipment	647.91
Autos and Boats	701.86
Headquarters Bldgs.	269.87
Maintenance and trail building	2,685.02
Telephone system	1,084.38
Misc. Expense	10.47
Packing and Trucking	302.40
Patrolling	5,122.45
Salary and Expense Chief Fire Warden	631.74
White Pine Blister Rust	2,531.00
Camp Equipment and Tools	661.23
	<hr/>
Total Cash Disbursements	18,892.25
Cash on Hand November 30, 1928	1,593.51
	<hr/>
	20,485.76
	<hr/>

Schedule D

REVENUE AND EXPENSE

Or Profit and Loss

At close of Business November 30, 1928

Revenue:

Assessments 1928, Schedule B	17,429.17
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Expense:

Patrolling	4,217.77
Packing and Trucking	302.40
Main Office Expense	1,106.27
Provisions and Supplies Protection	904.68
Misc. Expense	10.47
Workman's Comp. Insurance	176.05
Salary and Expenses Chief Fire Warden	631.74
Fire Suppression	96.13
Headquarters Expense	2,824.84
Lookout Dev. and Maint.	11.56
Maintenance Livestock	473.44
Maintenance and Operation Motor Vehicles	153.93
Maintenance and Operation Motor Boats	47.45
Maintenance Headquarters Buildings	12.05
Maintenance Established Trails	908.29
Maintenance Telephone System	359.80
New Trail Building	1,600.27
Wharves Construction	176.46
White Pine Blister Rust	2,531.00

Total expenditures for operation	16,544.60
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Less credits to operation:	
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Claim for mule	80.00	
Allowances from U. S. F. S. for over-payment season 1927	37.49	
Allowance for motor trader in	122.70	
Unrefunded payroll deductions	6.00	246.19

	16,298.41
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Additional Expenses:	
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Depreciation, Schedule G	1,631.85
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Total Season's Expense	17,930.26
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Excess of Expense over Revenue,	501.09
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	17,429.17
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Schedule E

OPERATION IN STATE ACCOUNT

December 1, 1927 to November 30, 1928

Debits:

May 21, 1928, Assessment No. 1	7,287.66	
July 25, 1928, Assessment No. 2	7,287.66	
		<u>14,575.32</u>

Credits:

May 25, 1928, State Remittance	7,267.42	
Aug. 31, 1928, State Remittance	7,307.90	
		<u>14,575.32</u>

Schedule F

Reconciliation of Association's Bank Account

Depository, Bonner County National Bank, Sandpoint,

November 30, 1928

Balance as per Bank Statement November 17, 1928		1,914.86
		<hr/>
Association's Bank Record of November 22, 1928		1,593.51
		<hr/>
Outstanding checks:		
No. 218	\$ 1.60	
No. 221	61.20	
No. 223	9.45	
No. 224	.48	
No. 225	23.92	
No. 226	19.44	
No. 227	3.06	
No. 228	3.61	
No. 229	.60	
No. 231	1.00	
No. 232	.61	
No. 233	21.30	
No. 234	54.91	
No. P-33	8.50	
No. P-109	73.67	
No. P-137	8.70	
No. P-138	9.80	
No. P-139	19.50	
	<hr/>	321.35
		<hr/>
		1,914.86

Schedule G

STATEMENT FROM THE ASSOCIATION'S
RECORDS OF ITS ACCOUNT WITH THE U. S. FOREST SERVICE
AS OF NOVEMBER 30, 1928

	Credit	Debit
As per voucher distribution		5,262.69
Patrolling	90.95	
Main Office Expense	735.10	
Provisions and Supplies	366.73	
Camp Equipment and Tools	45.15	
Salary and Expenses Chief Fire Warden	583.41	
Telephone System	323.58	
Maintenance and Trail bldg.	455.80	
Headquarters Expense	2,661.97	
	<u>5,262.69</u>	<u>5,262.69</u>

Schedule H

**SCHEDULE SHOWING OPERATION IN ASSOCIATION'S
PROPERTY ACCOUNTS DURING THE SEASON ENDING
NOVEMBER 30, 1928**

	Value Dec. 1, 1927	Purchases	Deprecia- tion	Value Nov. 30, 1928
Buildings	1,099.54	257.82	171.21	1,186.15
Camp Equipment and Tools	1,417.41	661.23	835.67	1,242.97
Livestock and Equipment	458.98	174.47	172.52	460.93
Construction of Telephone System	1,586.31	724.58	167.17	2,143.72
Autos and Motor Boats	414.84	623.18	285.28	752.74
Totals	4,977.08	2,441.26	1,631.85	5,786.51

AUDITOR'S CERTIFICATE

We here by certify that we have audited the accounts of the Priest Lake Timber Association for the season 1928, beginning December 1, 1927, and ending November 30, 1928. All funds of this association were deposited in the Bonner County National Bank, Sandpoint, Idaho, and disbursed by voucher checks and time checks signed by proper authority.

The expense vouchers and pay rolls were examined by the Auditing Committee, which committee reported that all expenditures appeared to be necessary and essential to the prevention and suppression of forest fires. The rates of pay for labor and supplies were in accordance with prevailing schedules and prices. All cash received as shown by the records we found properly accounted for.

BUREAU OF PUBLIC ACCOUNTS,

B. E. Hyatt, Director,

John W. Shore, Examiner.

Boise, Idaho

Dec. 29, 1928

FIRE WARDEN'S REPORT**1 9 2 8**

The 1928 fire season was a continuation of the favorable 1927 season. But ten fires occurred, the largest of which covered one acre. The only near serious situation occurred on Aug. 24 when a severe electric storm struck the lower and drier portion of the Association territory. Six fires were set at this time but with the patrol force available they were quickly put out after discovery and did little damage. All of the season's fires were caused by lightning.

The season did not break with general rains until Oct. 1, September being the driest month of the year. No brush burning was done during this dry period and with the danger of lightning storms past no trouble was experienced.

Brush Disposal

Cutting has been completed on the State Sale of Dec. 20, 1924, on Caribou Creek and practically all of the brush piled. Burning has been in progress more or less regularly since October 1 and we were informed by the operator on November 23 that the burning was completed and that he considered the work finished.

Good progress has been made by the same operator in disposing of the 120 acres of slash near Coolin and it could easily have been completed had more men been employed during the favorable burning weather. The operator realizes his responsibility in the matter and it is believed that he will satisfactorily complete the work this fall or early next spring.

The slash on the State Sale area on Big Creek is handled under a cooperative arrangement with the Forest Service. The brush from last winter's operations has been piled but not burned on account of the dry conditions which continued so late on the exposed slopes.

The three areas are the only ones within the Association on which there are slash accumulations to be disposed of.

Publicity

The usual American Forest Week activities were carried on in connection with the Forest Service. It is believed that some favorable reaction must have resulted from this work in as much as no man-caused fires occurred during the dry fall season when land clearing is usually being done.

Improvement Maintenance

All trails and telephone lines were repaired before the opening of the fire season and in many instances were improved beyond their present standards. Several of the older trails were bettered by corduroying bad mud holes and changing other bad places. There is still further opportunities for improvement along these lines.

Improvement Construction

A fireman's cabin was started at Indian Creek and is about 75% completed.

Wharves were constructed at Indian Creek and Two Mouth Creek. These were much needed improvements at these points.

Five miles of the Phoebe Tip telephone line was completed and the material is on the ground for the remaining four miles.

4.5 miles of trail were constructed on Two Mouth Creek and this trail is now completed. The trail to the Lookout Mountain Lookout which was reported last year as being partially completed was finished during the past season. Two miles were added to the South Fork of Indian Creek trail and this project is now complete.

One mile of trail was put in as a connecting link between the North and South Forks of Hunt Creek trails. About one mile remains to be completed.

Approximately 2.5 miles of trail were constructed on the North Fork of East River which completes the trail in this drainage.

A trail up Trapper Creek to Phoebe Tip was projected for the season but after a small amount of work had been done it was necessary to abandon it on account of a shortage of available funds.

A log cabin was constructed at White Tail Butte Lookout largely on time contributed by the protection men.

Proposed Improvement Projects

The following construction projects are recommended for the 1929 season:

Middle Fork of East River Trail	6 miles
Horton Creek Trail	5 miles
Completion of Trail connecting the North and South Forks of Hunt Creek Trails	1 mile
Trapper Creek Trail to Phoebe Tip	5 miles
Two-Mouth Telephone Line	7 miles
Completion of Indian Creek Cabin	
Lookout Mountain Observatory	

A sufficient amount of lumber is on hand to carry on the proposed building program, having been cut from the logs on hand as reported last year.

Protection Organization

The entire organization as provided for in the budget was placed in the field at the beginning of the season and carried until it was apparent that the peak of the season was past. Some reductions were then made in order to effect savings and keep within the funds available which were somewhat less than those provided for in the budget.

Equipment

Three horses were purchased during the season. One mule was accidentally drowned in the Thorofare and old horse was disposed of this fall. The Association now owns 4 mules and 5 horses. It will be necessary to purchase 3 additional head of stock next spring. The \$80.00 damage claim against the Forest Service for a mule killed in 1927 has recently been paid.

The Honeymoon launch together with an old Evinrude motor and row boat were sold during the summer. Two steel boats were purchased and also Johnson motors for each. This provides transportation for any ordinary traffic at Coolin, but an additional boat and motor is needed at Beaver Creek.

Considerable administrative and improvement equipment was purchased but there is still a need for a quantity of some items, blankets in particular.

STATISTICS ON 1928 FIRES

Name	Class	Date	Location			Area Burned		Damage			Cost	Cause		
			Sec.	T	R	Tim-ber	Open Repro. & Brush	Total	Tim-ber	Repro.			Total value	
Stove Pipe	A	7/16	21	64	4			0				Lightning		
Ram	A	8/1	31	62	3			0				Lightning		
Buck	A	8/1	32	62	3			0				Lightning		
Soldier Cr.	A	8/1	19	60	3			0				Lightning		
Hunt Creek	A	8/24	9	61	3			0				Lightning		
Flat	A	8/24	8	57	4			0			14.53	Lightning		
Blue Lake	A	8/24	15	57	4			0			10.00	Lightning		
Uleda Creek	B	9/2	15	58	3	1.0		1.0	18.00		18.00	68.50	Lightning	
Outlet	B	9/8	7	59	4		.5	.5		2.00	2.00	3.10	Lightning	
Barron	A	9/19	11	60	4		.2	.2					Lightning	
Totals: 10 Fires							1.0	.7	1.7	18.00	2.00	20.00	96.13	Lightning

