

AUDIT REPORT
FREMONT COUNTY, IDAHO
for the period
January 10, 1949
to
January 9, 1950

WARREN VICKREY

Certified Public Accountant

606 SOUTH SIXTH AVE.

POCATELLO, IDAHO

February 8, 1950

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

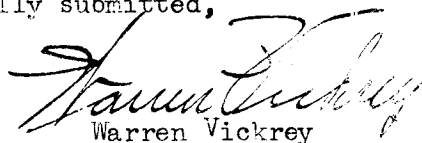
Gentlemen:

I have audited the records of Fremont County for the period from January 10, 1949 to January 9, 1950.

This audit has been performed and the following report prepared in accordance with the Uniform Specifications of Audit as has been prescribed by the Bureau of Public Accounts for the State of Idaho, dated November 1, 1936.

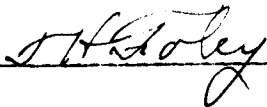
In our opinion, the accompanying schedules of this report are correct and have been prepared in conformity with generally accepted accounting principles applied on a basis consistent with the scope of your operations. We feel they fairly present your financial position as of the closing date of this period and also show the operations of the county funds for the time covered by this audit.

Respectfully submitted,



Warren Vickrey
Certified Public Accountant.

Subscribed and sworn before me
this 8th day of February, 1950.



Comments And Recommendations

During this examination a somewhat detailed examination has been made of the records of the fee collecting offices. Included in this group are the offices of Auditor, Sheriff and Probate Judge. These records are in good condition and all receipts, to our knowledge, have been properly recorded. Quarterly reports with the turnovers for the same have been made in their time.

Records of the Treasurers office have come into this audit for the verification and review the scope includes. These records are being carried on in a work-man-like manner and show the care and effort that is being given them.

The amount of work done in the Assessor's office is not great, however the personal rolls balance out very well and all funds entrusted to the care of this office have been properly accounted for.

There have not been many changes in the personnel of the office of County Auditor and the accounting records continue to be well kept. The local receipts and fees are balanced regularly and cash is carefully handled.

It was noted that some time has elapsed since a physical inventory of county property has been taken. We feel this should be done at least once every year and suggest special attention be given to an accurate list of all property of the road department, as a large share of the supplies and equipment purchased by the county is for this purpose and proper accounting and records should be made in connection with these expenditures.

In looking over your budgets and tentative levies for the 1950 year it is necessary to appreciate and realize the favorable financial position at the beginning of this period. Cash balances are strong and the general condition of your funds is good. Your tentative levies do not seem quite sufficient to cover anticipated expense but miscellaneous revenues may increase to make up this difference. That is with the exception of the Charity Fund which has been claiming about two thirds of its demand for the past three years from the cash balance. The beginning of the year cash balance (1949) for this fund was \$21,227.87 while at the end of this year it had been reduced to \$14,769.16. Anticipating another such year in 1950 will bring this balance down to \$8,310.45 which would seem that the 1950 levy for this fund should be increased at least one mill. The levy of this fund for the past three years has been one fourth mill.

The general trend of our times is favorable for the cash operation of all taxing districts. Never before has the general condition of our country held so good for as long a time. The cash position of your county is strong and the economic condition of all funds is good. If you can continue your budgets on a conservative basis and keep expenditures within revenues you will be able to continue a strong financial structure.

Consolidated Balance Sheet

January 9, 1950

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital Accounts</u>	<u>Special & Trust</u>
Cash	409,337.70	280,454.66		128,883.04
Current Real Taxes	190,538.97	84,380.94		106,158.03
Del. Real Taxes	41,082.64	15,468.47		25,614.17
Personal Taxes 1949	3,322.38	3,057.31		265.07
Del. Per. Taxes	2,540.20	1,420.97		1,119.23
County Property	<u>181,611.89</u>	<u> </u>	<u>181,611.89</u>	<u> </u>
	828,433.78	384,782.35	181,611.89	262,039.54
 <u>LIABILITIES:</u>				
Accounts Payable	38,841.01	38,841.01		
Warrants Payable	69,532.87	3,057.76		66,475.11
Reserves:				
General School	77,299.58	77,299.58		
Special & Trust	195,564.43			195,564.43
Current Surplus	265,584.00	265,584.00		
Capital Surplus	<u>181,611.89</u>	<u> </u>	<u>181,611.89</u>	<u> </u>
	828,433.78	384,782.35	181,611.89	262,039.54

Fund Balances And Current Liabilities Of Co. Treasurer
And Tax-Collector As Of February 7, 1950 With Cash
Statement At Same Time.

<u>Fund Balances & Liabilities</u>		<u>Cash Statement</u>	
Fund Balances 1-9-'50	409,337.70	Cash on hand	970.90
		Warrants Paid	162,312.91
Plus: Co. Auditors Cer-		Tax Certificates	9.27
tificates 977-1000, & 501-6	70,106.22	First Security Bank:	
		Treasurer	116,556.69
Tax Collections not		Tax Collector	70,631.44
yet turned	982.25	Idaho Bank of Commerce.	
		Treasurer	114,944.96
		Am. Nat'l Bank	<u>15,000.00</u>
	<u>480,426.17</u>		480,426.17

Schedule 19

Depository Sureties, January 9, 1950

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

2300 U. S. A. Treas Bonds 2 3/4%	50,000.00		
2641 U. S. A. Treas Bonds 2 3/4%	250,000.00		
2872 U. S. A. Treas Bonds 2 3/4%	50,000.00		
3100 U. S. A. Treas Bonds 2 3/4%	<u>100,000.00</u>	450,000.00	

Idaho Bank of Commerce, Ashton, Idaho. Trust receipts of the Utah First Nat'l Bank, Salt Lake City, Utah., deposited by the Idaho Bank of Commerce.

873 U.S.A.Treas Bonds 3%	5,000.00	U.S.A.Treas Bonds 2 1/2%	2,000.00
U.S.A.Treas Bonds 2 1/2%	5,000.00	Bannock Co. 2%	2,000.00
874 U.S.A.Treas Bonds 2%	25,500.00	Bannock Co. 2%	1,000.00
U.S.A.Treas Bonds 2 3/4%	10,000.00	U.S.A.Treas Bonds	800.00
U.S.A.Treas Bonds 2 1/4%	12,800.00	U.S.A. Treas Bonds	40,000.00
U.S.A.Treas Bonds 2 7/8%	1,000.00	So. Cal. Edison	5,000.00
City of Boise	3,000.00	Boise Jr. College	5,000.00
		Bannock Co. 2 %	<u>2,000.00</u>
			120,100.00

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

66869 U. S. Treas Bonds 1 1/2%	20,000.00
--------------------------------	-----------

Notes: In addition to the above securities the county is protected to the amount of \$5,000.00 in each of the above banks by the Federal Depository Insurance Corporation.

Operating Funds Balance Sheets

January 9, 1950

<u>ASSETS:</u> <u>Funds:</u>	<u>Cash</u>	<u>Current Real</u>	<u>Delinquent Real</u>	<u>1949 Personal</u>	<u>Del. Per.</u>	<u>Totals</u>
State	28,514.54	13,540.17	4,552.88	745.48	86.39	47,439.46
Cur. Expense	57,414.87	15,019.52	1,856.02	395.04	18.20	74,703.65
Road & B.	99,094.76	24,028.13	4,338.93	534.10	49.25	128,045.17
Co. School	51,571.72	24,035.90	427.53	1,224.21	40.22	77,299.58
War. Red.	67.22					67.22
Agriculture	2,055.29	2,252.15	360.34	59.38	91.25	4,818.41
Charity	14,769.16	753.31	1,821.32	19.85	465.42	17,829.06
Insect Pest	9,508.14		65.87		96.54	9,670.55
Weed Control	6,704.54	4,751.76	647.71	79.25	181.08	12,364.34
P.W.Road	10,754.42		1,397.87		392.62	12,544.91
	280,454.66		15,468.47		1,420.97	
		84,380.94		3,057.31		384,782.35

<u>LIABILITIES:</u> <u>Funds:</u>	<u>Accounts Payable</u>	<u>Warrants Payable</u>	<u>Reserve</u>	<u>Surplus</u>	<u>Totals</u>
State	38,841.01			8,598.45	47,439.46
Cur. Expense		2,005.32		72,693.33	74,703.65
Road & B.		840.44		127,204.73	128,045.17
Co. School			77,299.58		77,299.58
War. Red.				67.22	67.22
Agriculture		49.50		4,768.91	4,818.41
Charity		162.50		17,666.56	17,829.06
Insect Pest				9,670.55	9,670.55
Weed Control				12,364.34	12,364.34
P.W.Road				12,544.91	12,544.91
	38,841.01	3,057.76	77,299.58	265,584.00	384,782.35

Analysis Of Surplus Accounts

January 10, 1949 to January 9, 1950

CREDITS:

<u>Funds:</u>	<u>Balances</u> <u>1-10-'49.</u>	<u>Excess</u> <u>Revenue</u>	<u>Trans</u>	<u>Warrant</u> <u>Adj.</u>	<u>Totals</u>
State	6,621.38	3,120.84		75.14	9,742.22
Current Exp.	70,218.71	2,404.48			72,698.33
Road & Bridge	86,999.64	50,870.08			137,869.72
Warrant Red.	67.22				67.22
Agriculture	1,910.64	2,815.36		42.91	4,768.91
Charity	23,746.72			55.85	23,802.57
Insect Pest	9,635.72	27.03		7.80	9,670.55
Weeds	13,878.99			32.22	13,911.21
P.W. Road	52,901.75		10,660.59		63,562.34

DEBITS:

<u>Funds:</u>	<u>Excess</u> <u>Expense</u>	<u>Adj.</u>	<u>Trans/</u>	<u>Balances</u> <u>1-9-'50</u>	<u>Totals</u>
State		1,143.77		8,598.45	9,742.22
Current Expense				72,698.33	72,698.33
Road & Bridge		4.40	10,660.59	127,204.73	137,869.72
Warrant Red.				67.22	67.22
Agriculture				4,768.91	4,768.91
Charity	6,136.01			17,666.56	23,802.57
Insect Pest				9,670.55	9,670.55
Weeds	1,546.87			12,364.34	13,911.21
P. W. Road	51,017.43			12,544.91	63,562.34

Statement Of Revenue And Expense

January 10, 1949 to January 9, 1950

<u>REVENUE:</u>	<u>State</u>	<u>Cur. Exp.</u>	<u>Road & B.</u>	<u>Agri.</u>	<u>Charity</u>	<u>County School</u>
Levy of 1949	41,539.73	44,036.96	70,450.02	6,603.26	2,208.68	74,954.10
Pen. & Int.	347.48	354.48	367.62	36.37	36.03	518.31
Inheritance T.	4,044.63	449.41				
Court Fees	341.00					
St. & Co. Lic.	61.50	10,948.55	20.00			
Motor V. Lic.	5,135.58		35,302.17			
Officers Fees		2,924.27				
Land Sales		97.45	90.89	4.82	14.12	139.80
Liquor App.		14,722.50				
Boat License		738.90				
Rent		496.99				
Refunds		10.85				
Col Fees		847.53				
Equip. Sales		362.95				
Road Work			1,702.14			
Forest App.			5,972.94			1,990.99
St. Sch. App.						91,325.20
Fines						2,127.42
T. Aid.(Trans)						512.18
	51,469.92	75,990.84	113,905.78	6,644.45	2,258.83	171,568.00
<u>DEDUCT:</u>						
Expense	48,349.08	73,586.36	63,035.70	3,829.09	8,394.84	
<u>Excess Of:</u>						
Revenue	3,120.84	2,404.48	50,870.08	2,815.36		
Expense					6,136.01	
To Reserve						171,568.00

<u>REVENUE:</u>	<u>Weed</u>
Levy of 1949	8,811.94
Special Charge	2,663.02
Pen. & Interest	134.41
Weed Charges	7,140.61
Land Sale	17.80
	18,767.78
<u>DEDUCT:</u>	
Expense	20,314.65
<u>Excess Of: Expense</u>	1,546.87

Operations In State Account

January 10, 1949 to January 9, 1950

<u>Source</u>	<u>Balances 1-10-'49</u>	<u>Cash Collection</u>	<u>Due State</u>	<u>Remitted To State</u>	<u>Balances 1-9-'50</u>
Charge of 1947	9,856.23				
	1,143.77a		11,000.00	11,000.00	
Charge of 1948	39,228.16	8,377.09	39,228.16	39,228.16	
Charge of 1949		27,631.40	38,767.38		38,767.38
Del. Taxes		3,247.32			
Pen. & Int.		347.48			
Court Fees	408.00	341.00	749.00	749.00	
Inherit. Tax	995.43	4,044.63	5,040.05	5,040.05	
St. & Co. Lic.	36.00	61.50	97.50	91.60	5.90
Motor V. Lic.	<u>4,704.12</u>	<u>5,135.58</u>	<u>9,838.70</u>	<u>9,770.97</u>	<u>67.73</u>
	56,371.71		104,720.79		38,841.01
		40,186.00		65,879.78	

Notes:(a) To correct for credit taken in error.

Summary Of Accounts Payable

Total (From above)	104,720.79
Less:	
Accounts Payable 1-10-'49	<u>56,371.71</u>
Total Demand for 1949	48,349.08

Cash Operations In Funds

January 10, 1949 to January 9, 1950

<u>Funds</u>	<u>Balances 1-10-'49</u>	<u>Apportion- ed to</u>	<u>Transferred</u>		<u>Disburs- ed from</u>	<u>Balances 1-9-'50</u>
			<u>To</u>	<u>From</u>		
State	45,208.32	49,186.00			65,879.78	28,514.54
Cur. Exp.	57,301.56	73,314.54	847.53		74,048.76	57,414.87
Road & B.	76,557.67	102,311.50		2,128.78	77,645.68	99,094.76
Agri.	(149.95)	6,195.71			3,990.47	2,055.29
Charity	21,227.87	2,233.13			8,691.84	14,769.16
Gen. School	50,390.49	166,219.29	512.18	165,550.24		51,571.72
Insect Pest	9,386.32	121.82				9,508.14
Weeds	10,260.81	17,040.94			20,597.21	6,704.54
War. Red.	67.22					67.22
School A-322	10,062.30	13,175.13	9,521.19		23,013.89	9,744.73
School A-215	145,985.91	198,743.61	156,029.05		500,758.57	None
Com. Dists.	9.00					9.00
Teach Ret.	6,883.94	4,154.02			4,149.83	6,888.10
Land Sales	2,272.14	65.00				2,337.14
Tax Cer.	224.48	683.01			660.05	247.44
Cities & V.	46,209.48	65,684.72	2,128.78	751.04	66,469.47	46,802.47
Sheriff's.	239.40					239.40
Cemeteries	4,691.84	8,117.00		96.49	6,339.33	6,373.02
Watermaster	531.07	110.23			118.83	522.42
Vets. Mem.	2,018.30	2,111.21			2,579.85	1,549.66
Spec. Road	18,359.75	23,062.96			2,026.50	39,396.21
Airport	4,679.21	190.93				4,870.14
Highway	31.61					31.61
Teachers Aid	512.18			512.18		
Grazing	1,119.22	148.51			1,145.73	121.97
P.W. Road	48,740.86	13,464.55			51,450.99	10,754.42
B. of Edu.	4,124.59	12,955.59			3,328.63	13,751.52
R.&B. Emer.		22,379.88			26,958.50	(4,578.62)
Siol Con.		576.83				576.83
	566,945.59		169,038.73		939,854.00	
		782,246.11		169,038.73		409,337.70

Notes: Transfers on the above schedule were examined by us and have been made in compliance with our statutes.

Summary Of Receipts By Source
January 10, 1949 to January 9, 1950

<u>General</u>	<u>Miscellaneous</u>			
State Sch. App.	91,325.20		Current Collections: Real Rolls.	
Liquor App.	29,445.00		Levy of 1948	121,126.74
Forest App.	7,963.93		Levy of 1949	<u>329,978.17</u>
Costs	7.70			451,104.91
Range Improve't	148.51		Delinquent Collections, Real Rolls.	
Inheritance Tax	4,494.04		Levy of 1945	384.29
Boat License	738.90		Levy of 1946	5,062.27
Storm Emergency	22,384.88		Levy of 1947	7,124.62
			Levy of 1948	<u>32,150.17</u>
Road Work	1,697.14		Penalty & Interest	<u>4,758.92</u>
Refunds	16.99			49,480.27
Equip. Sold	249.95		Personal Rolls:	
Damage Claim	<u>3.15</u>		Levy of 1948	2,000.59
	158,475.39		Levy of 1949	<u>31,755.18</u>
				33,755.77
			Fees Of Officers:	
			Auditor, Clerk & Recorder	2,615.06
			Sheriff	251.65
			Probate Judge	<u>1,578.66</u>
				4,445.37
			Sale of Co. Property	556.20
			Motor Vehicle License	40,437.75
			Motor Fuels Tax	<u>23,062.96</u>
				63,500.71
			State & Co. License	11,558.55
			Weed Charges	7,140.61
			Rent	485.00
			Justice Fines	1,060.32
			Tax Certificates	683.01
			General Miscellaneous	<u>158,475.39</u>
				782,246.11

Fees Of Officers

January 10, 1949 to January 9, 1950

Clerk, Auditor & Recorder:

<u>Quarter</u>	<u>Total</u>	<u>Clerk</u>	<u>Steno.</u>	<u>Code</u>	<u>Judge</u>	<u>Recorder</u>
1949						
First	628.85	94.00	39.00	32.50	34.50	428.85
Second	1,006.30	113.00	42.00	35.00	46.00	770.30
Third	979.91	108.00	39.00	32.50	40.50	759.91
Fourth	<u>1,141.05</u>	<u>97.00</u>	<u>36.00</u>	<u>30.00</u>	<u>34.00</u>	<u>944.05</u>
	3,756.11	412.00	156.00	130.00	155.00	2,903.11

Reconciliation:

Above Total fees	3,756.11
Less:	
4th Qr. remitted in 1950	<u>1,141.05</u>
Receipts by Source	2,615.06

Sheriff:

<u>Quarter</u>	<u>Amount</u>
1949	
First	60.05
Second	89.70
Third	101.90
Fourth	<u>88.40</u>
	340.05

Reconciliation:

Less:		
4th Qu. Rem. in 1950	<u>88.40</u>	251.65 Rec. by Source.

Probate Judge:

<u>Quarter</u>	<u>Totals</u>	<u>Civil</u>	<u>Crim- inal</u>	<u>Mar- riages</u>	<u>F i n e s Traffic</u>	<u>Crim.</u>	<u>Exp. Misc.</u>
1949							
First	304.00	37.50	24.00	85.50	10.00	54.50	92.00 .50
Second	188.00	12.00	51.00	30.00	10.00	57.00	23.00 5.00
Third	1,086.66	20.00	73.56	69.50	15.00	800.00	108.60
Fourth	<u>418.00</u>	<u>6.00</u>	<u>51.00</u>	<u>51.00</u>	<u>10.00</u>	<u>165.00</u>	<u>135.00</u>
	1,996.66	75.60	199.56	236.00	45.00	1,076.50	358.60 5.50

Less:

4th Qr. '49	<u>418.00</u>	1,578.66 Rec. by Source.
-------------	---------------	--------------------------

Cash Disbursements By Funds

January 10, 1949 to January 9, 1950

Current Expense	Wit. & Juror Cer.	349.10	
	Warrants	<u>73,699.66</u>	74,048.76
Road & Bridge	Warrants R. & B.	77,645.63	
	Emergency	26,958.50	
	P.W.Road	51,450.99	
	Motor Fuels	<u>2,026.50</u>	158,081.62
Agriculture	Warrants		3,990.47
Charity	Warrants		8,691.84
Weed Eradications	Warrants		20,597.21
Board Of Education	Warrants		3,328.66
County Auditor's Warrants:			
Watermaster		118.88	
School Dist. A#322.		23,013.89	
School Dist. A#215		500,758.57	
Teachers Retirement		4,149.86	
Cities & Villages		66,469.47	
Cemeteries		6,339.33	
State of Idaho		65,879.78	
Vets Memorial		<u>2,579.85</u>	669,309.63
Tax Certificates	Tax Certificates		660.05
Range Improvement	R. I. Warrants		<u>1,145.76</u>
			939,854.00

Operations In Warrants

January 10, 1949 to January 9, 1950

Funds	Outstanding	Issued	Adjustmts		Redeemed	Outstanding
	1-10-'49		Dr.	Cr.		1-9-'50
Current Expense	2,542.86	73,586.36		75.14	74,046.76	2,005.32
Road & Bridge	17,574.75	141,342.91	4.40		158,081.62	840.44
Com. Schools	9.00					9.00
Charity	515.35	8,549.40		210.41	8,691.84	162.50
Agriculture	253.79	3,829.09		42.91	3,990.47	49.50
Insect Pest	7.80			7.80		
Weeds	314.78	20,314.65		32.22	20,597.21	
B. of Edu.		3,328.66			3,328.66	
County Auditor's Warrants:						
State of Idaho.		65,879.78			65,879.78	
Highway	18.27					18.27
Cities & Vil.		112,689.64			66,469.47	46,220.17
Cemeteries		12,586.42			6,339.33	6,247.09
Class A. Sch.	3,889.22	529,627.97			523,772.46	9,744.73
Vets. Memorial		2,579.85			2,579.85	
Watermaster	86.08	118.88			118.88	86.08
Teachers Ret.		8,299.63			4,149.86	4,149.77
	25,211.90		4.40		938,048.19	
		982,733.24		368.48		69,532.87

Warrants Outstanding

January 9, 1950

<u>Current Expense</u>			<u>Road & Bridge</u>			<u>Charity</u>		
<u>Number</u>	<u>Issue</u>	<u>Amount</u>	<u>Number</u>	<u>Issue</u>	<u>Amount</u>	<u>Number</u>	<u>Issue</u>	<u>Amount</u>
✓ 165	1947	18.32						
217	<i>- Paid</i>	5.50	23	1947	7.70	142-5	1949	162.50
298	<i>- Paid</i>	31.40	538		48.79			
✓ 326		6.14						
518		10.90	392	1948	19.50			
945	1948	5.50	337	1949	69.95			
952		3.00	485		3.30	1669	#28	9.00
			527-8		23.75			
635	1949	.50	538		280.00			
944	Dup. 885	1.70	543		125.00			
890		2.43	554		38.35			
895-6		502.00	557		224.10			
900		15.00						
902		16.49			840.44			
908-9		17.05						
919		2.00						
928		21.00						
934		10.00						
937-9		272.00						
942-6		1,064.39						
		2,005.32						

Common Schools

<u>Number</u>	<u>Issue</u>	<u>Amount</u>
1669	#28	9.00

Agriculture

<u>Number</u>	<u>Issue</u>	<u>Amount</u>
130	1949	49.50

County Auditor's Warrants

<u>Number</u>	<u>District</u>	<u>Amount</u>
914 '45	Highway, Paul C. Holm	18.27
915	Watermaster	86.08
1191 '49	H. F. Willmarth, Teach. Ret.	4,019.45
1193	" " "	130.32
1195	J. K. Thatcher A#322	9,744.73
1196	Gordon Hillam, St. Anthony	24,185.06
7	Geo. Baum, Drummond	620.77
8	Delbert Larsen, Marrayville	479.40
9	Rex Howard, Newdale	2,658.81
12-1	H. S. Stewart, Ashton	14,208.85
2	Chas Devenport, Parker	1,173.88
3	Lena Butt, Teton	2,893.40
4	R. C. Howe, Cem. #1	1,633.47
5	G. K. Cavis, Cem. #2	1,021.73
6	Robt Fisher, Cem. #3	1,946.19
7	Lawrence Miller, Cem. #4	1,281.09
8	C. V. Rackham, Cem. #5	364.61

66,466.11

Summary Co. Auditor's

Schools	9,744.73
Cities & Vil.	46,220.17
Cemeteries	6,247.09
Teachers Ret.	4,149.77
Watermaster	86.08
Highway	18.27
	<u>66,466.11</u>

Tax Certificates Outstanding January 9, 1950

<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
9	5.00	19	1.51
176	3.60	72	2.41
211	9.14	85	27.30
216	2.73	110	11.70
245	5.00	116	11.01
346	3.45	121	75.87
367	4.00	124	38.24
380	2.04	127	7.18
445	2.56		
471	5.00	Bal. 1-9-'50	247.44
546	5.00		
578	10.00		
580	5.57		
584	1.02		
707	.60		
713	.85		
759	5.00		
821	2.66		

Notes: Above total is in agreement with the control fund balance,
see Cash Operations In Funds.

Operations In Taxes Receivable
January 10, 1949 to January 9, 1950

<u>Current Real Rolls:</u>						
<u>Year</u>	<u>Balances</u> <u>1-10-'49</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>To Del-</u> <u>inquents</u>	<u>Balances</u> <u>1-9-'50</u>
1948	172,925.70		40.41	121,126.74	51,758.55	
1949		521,165.29	648.15	329,978.17		190,538.97

<u>Delinquents, Real Rolls:</u>						
<u>Year</u>	<u>Balances</u> <u>1-10-'49</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>		<u>Balances</u> <u>1-9-'50</u>
1938	2,766.71					2,766.71
1939	2,819.68					2,819.68
1940	709.44					709.44
1941	881.36					881.36
1942	831.33					831.33
1943	131.88					131.88
1944	762.09					762.09
1945	655.96				208.06 384.29	63.61
1946	7,660.77			1,586.62	5,062.27	1,011.88
1947	18,751.23			130.33	7,124.62	11,496.28
1948			51,758.55		32,150.17	19,608.38
	35,970.45	51,758.55	1,925.01	44,721.35		41,082.64

<u>Personal Rolls:</u>						
<u>Year</u>	<u>Balances</u> <u>1-10-'49</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>		<u>Balances</u> <u>1-9-'50</u>
1947	264.94				264.94	
1948	1,997.17				2,000.59	
1949		37,643.52	2,565.96	31,755.18		3,322.38
	2,262.11	37,646.94	2,830.90	33,755.77		3,322.38

Official Bonds

January 9, 1950

<u>Officer</u>	<u>Office</u>	<u>Surety Co.</u>	<u>Expires</u>	<u>Amount</u>
W. A. Edginton	Commissioner	Gen. Cas. Co.	1-12-'53	5,000.00
D. W. Neibour	Commissioner	Gen. Cas. Co.	1-8-'51	5,000.00
Oakley Hunter	Commissioner	Nat'l Surety Co.	1-13-'51	5,000.00
T. H. Foley	Auditor & Rec.	Standard Acc. Ind.	1-8-'51	5,000.00
	Clerk Dist. Co.	" " "	1-8-'51	5,000.00
Helen Ferney	Treasurer	Glenn Falls Ind.	1-10-'51	40,000.00
	Tax Collector	" " "	1-10-'51	10,000.00
	Public Adm.	" " "	1-10-'51	2,000.00
E. O. Rich	Supt. Schools	U.S.Fid. & Guar.	1-8-'51	2,000.00
Milton D. Hansen	Coroner	Glenn Falls, Ind.	1-10-'51	1,000.00
John W. White	Dep. Sheriff	Standard Acc. Ind.	1-8-'51	5,000.00
Ralph Litton	Pros. Attorney	U.S.Fid. & Guar.	1-8-'51	2,000.00
Lloyd L. Smith	Sheriff	Standard Acc.	1-8-'51	10,000.00
Floyd Law	Assessor	Glenn Falls Ind.	1-10-'51	10,000.00
Betty M. Clouse	Dep. Assessor	" " "	1-10-'51	2,000.00
F. de Stwolinski	Surveyor	Am. Surety Co.	1-13-'51	2,000.00
C. Wm. Oliver	Probate Judge	Gen. Cas. Co.	1-8-'51	5,000.00
Reva M. Burton	Dep. Treas.	Glenn Falls Ind.	1-10-'51	5,000.00
Arliss C. Fry	Dep. Auditor	Standard Acc. Ind.	1-8-'51	2,000.00

Insurance In Force

January 9, 1950

<u>Number</u>	<u>Company</u>	<u>Property</u>	<u>Expires</u>	<u>Amount</u>
1131	Fidelity & Guaranty Ins. Co.	All County Buildings	8-8-'51	4,607.00
265924	Firemans Fund Ins. Co.	" " "	8-1-'54	31,606.00
	Merchants Fire Ins. Co.	" " "	8-8-'50	3,500.00
F387968	Eureka-Security Co.	" " "	8-8-'50	3,500.00
A265925	Firemans Fund Ins. Co.	" " "	8-1-'53	31,607.00
1132	Fidelity & Guaranty Ins. Co.	" " "	8-8-'50	13,106.00
1130	" " " " "	" " "	8-8-'52	11,356.00
1556118	Dubuque Fire & M. Co.	" " "	8-8-'52	5,250.00
517830	Royal Ins. Co.	" " "	8-8-'50	11,500.00
A426572	Home Fire & M. Co.	" " "	8-8-'52	15,000.00
7946	Concordia Fire Ins. Co.	" " "	8-8-'51	15,000.00
108F1373	First Nat'l Ins. Co.	" " "	8-8-'51	12,000.00
				158,032.00

Notes: During the past year an insurance survey has been made of all County buildings. Fire insurance has been rewritten on a blanket contract and additional insurance taken on a more adequate total.

Statement Of Comparison Budgets And Expense

January 10, 1949 to January 9, 1950

<u>Reconciliations:</u>		<u>Current Expense Fund:</u>	<u>Budget</u>	<u>Expended</u>
Road & Bridge:		Clerk, Auditor & Recorder	12,682.68	11,779.42
Road & Bridge	63,035.70	Sheriff	9,495.28	9,743.12
Snow Removal	26,958.50	Assessor	12,292.53	11,514.76
P. W. Road	51,450.99	Treasurer	7,297.53	6,532.21
Motor Fuels	<u>2,026.50</u>	Prosecuting Attorney	3,711.47	3,763.06
	143,471.69	Commissioners	5,175.00	4,523.73
		Health & Sanitation	1,525.00	1,404.00
<u>Less:</u>		District Court	2,900.00	786.21
Contributions	<u>2,128.78</u>	Probate Court	2,943.81	2,800.81
		Surveyor	288.50	248.31
Warrants		Coroner	309.25	172.97
Issued	141,342.91	Court House & Grounds	11,975.00	11,783.47
		General	5,843.00	4,551.57
		Superintendent	<u>4,396.35</u>	<u>3,982.72</u>
			80,835.40	73,586.36
<u>Charity:</u>				
Expense	8,394.84	Board Of Education	2,000.00	3,328.66
Warrants				
Cancelled	<u>154.56</u>	Road & Bridge	80,000.00	63,035.70
Warrants Issued	8,549.40			
		Charity	11,450.00	8,394.84
		Agriculture	3,910.00	3,829.29
		Weed Control	31,670.00	20,314.65