

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 9, 1950

to

January 8, 1951

**WARREN VICKREY**

Certified Public Accountant  
606 SOUTH SIXTH AVE.  
POCATELLO, IDAHO

February 19, 1951

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

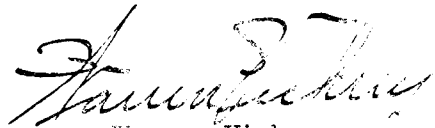
Gentlemen:

I have audited the records of Fremont County for the period from January 9, 1950 to January 8, 1951.

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, 1946.

We feel 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. 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 26th day of February, 1951.

Jack A. Stone  
Clerk of District Court

## Comments and Recommendations

In keeping with our past audits we have made a somewhat detailed examination of the records of the fee collecting offices. Of this group the offices of Auditor and Sheriff were examined at the expiration of the past term, as these officers did not succeed themselves, while the other offices were examined at the time the balance of the work on this examination was done. Records are in good condition for all these offices. Quarterly reports with the turnovers for the same have been made in their time and all receipts, to our knowledge, were properly accounted for.

For the past six or eight months we have been in a period of very uncertain times, especially is this true for the young people. This condition has caused several changes in the personnel of your offices. This is not peculiar to your county but is general. It has brought about a condition that is very difficult for at present you have very few employees that are experienced. It takes some time to train your office clerks in their work and we hope they can be selected with the foresight that they will be permanent. From our work on your records this is the one thing that stands out as most important.

The economic position of your county funds is good. The past as well as the present board have made some commitments for roads and bridges through which the county will cooperate with the state. These improvements are needed and the county is in position to provide their part of the costs. With the limited resources of Fremont County it is necessary to secure state and federal aid on many projects, especially those requiring large outlays of funds. It would be well for your board to consider such cooperation as a continuing association with the State Highway Department in the construction of roads and bridges.

In looking over your budgets and tentative levies for the 1951 year it is necessary to appreciate and realize the favorable financial position of county funds at the beginning of this period. Cash balances are strong and the general condition of your funds is good. The same levies as for 1950 should carry your funds through the year in good shape with the exception of the Charity Fund which may need an increase. For several years your Charity Fund has operated very economically however your levy has been one of the lowest in the state for this purpose.

From all forecasts it seems that the prices of farm produce will continue high and tax moneys will come in promptly. With such a trend we feel expenditures should be provided for with revenue and that cash balances should be maintained. This seems very important to us for in the past this has not been followed and when times were good cash balances have been dissipated.

Consolidated Balance Sheet

January 8, 1951

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating funds</u>	<u>Capital Accounts</u>	<u>Special &amp; Trust</u>
Cash	603,804.70	295,595.51		308,209.19
Cur. Taxes Rec.	195,959.15	84,671.65		111,287.50
Del. Taxes Rec.	36,809.09	18,588.43		18,220.66
Personal 1950	4,989.89	2,004.11		2,985.78
Fer. Del.	4,540.40	2,993.18		1,547.22
County Property	<u>204,617.82</u>	<u>                    </u>	<u>204,617.82</u>	<u>                    </u>
	1,050,721.05	403,852.88	204,617.82	442,250.35
 <u>LIABILITIES:</u>				
Accounts Pay.	38,775.85	38,775.85		
Warrants Pay.	225,833.44	10,230.66		215,602.78
Reserves:				
Gen. School	82,201.63	82,201.63		
Special & Trust	226,647.57			226,647.57
Current Surplus	272,644.74	272,644.74		
Capital Surplus	<u>204,617.82</u>	<u>                    </u>	<u>204,617.82</u>	<u>                    </u>
	1,050,721.05	403,852.88	204,617.82	442,250.35

Fund Balances And Current Liabilities Of Co. Treasurer  
And Tax-Collector as of February 8, 1951, With Cash  
Statement At Same Time.

<u>Fund Balances &amp; Liabilities</u>		<u>Cash Statement</u>	
Fund Balances 1-8-'51	603,804.70	Cash on hand	1,007.42
		Warrants Paid	316,478.35
Co. Auditor's Certificates, Nos. 743-766	72,464.42	First Security Bank.	
		Treasurer's A/c	216,550.69
		Tax Collector A/c	4,093.62
Tax Collections not yet turned	293.26	Idaho Bank of Commerce	123,457.30
		Am. Nat'l Bank	15,000.00
Tax Cer. not yet turned	<u>25.00</u>		
	676,587.38		<u>676,587.38</u>

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Schedule 19

Depository Sureties, February 8, 1951

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

7122	U. S. A. Treas Bonds	250,000.00
8255	" " "	100,000.00
8254	" " "	<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, Ashton, Idaho.

882	City of Boise, Bonds 3 $\frac{1}{4}$ %	3,000.00	876	U.S.Treas Bonds	12,800.00
881	So. Cal. Edison 3%	5,000.00	"	" " "	10,000.00
879	U.S.A.Treas Bonds	800.00	874	" " "	25,500.00
880	Bannock Co. 2%	2,000.00	873	" " "	5,000.00
880	" "	1,000.00	210	U.S.Treas Notes	5,000.00
880	" "	2,000.00	"	" " " 1 $\frac{1}{2}$ %	<u>40,000.00</u>
878	U.S.Treas Bonds	2,000.00			
877	U.S.Treas Bonds	1,000.00			115,100.00

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,

U. S. Treas Bonds 1 $\frac{1}{2}$ %	20,000.00
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Notes: In addition to the above securities the county is protected to the amount of \$10,000.00 in each of the above banks by the Federal Depository Insurance Corporation.

Operating Funds Balance Sheets

January 8, 1951

<u>ASSETS:</u>		Current	Delinquent	1950	Del.	
<u>Funds:</u>	<u>Cash</u>	<u>Real</u>	<u>Real</u>	<u>Personal</u>	<u>Personal</u>	<u>Totals</u>
State	31,323.43	13,475.81	5,005.26	562.35	524.21	50,891.06
Current Exp.	63,525.20	15,115.53	2,371.98	363.81	197.95	81,574.47
Road & Bridge	111,813.26	21,157.37	5,910.87	509.42	238.94	139,629.86
Co. School	53,778.16	25,985.76	1,318.09	386.80	732.82	82,201.63
War. Red.	67.22					67.22
Agriculture	4,676.36	2,265.73	502.78	54.56	118.36	7,617.79
Charity	11,715.17	2,265.73	1,785.29	54.55	474.48	16,295.22
Insect Pest	9,584.47		4.77		96.54	9,685.78
Nox. Weed	5,060.97	4,405.72	1,500.40	72.62	217.26	11,256.97
Spec. Road	4,051.27		188.99		392.62	4,632.88
	295,595.51		18,588.43		2,993.18	
		84,671.65		2,004.11		403,852.88

<u>LIABILITIES:</u>	Accounts	Warrants		Surplus	
<u>Funds:</u>	<u>Payable</u>	<u>Payable</u>	<u>Reserves</u>	<u>1-8-'51</u>	<u>Totals</u>
State	38,775.85			12,115.21	50,891.06
Current Exp.		4,068.41		77,506.06	81,574.47
Road & Bridge		4,067.19		135,562.67	139,629.86
Co. School			82,201.63		82,201.63
War. Red.				67.22	67.22
Agriculture		133.18		7,484.61	7,617.79
Charity		878.00		15,417.22	16,295.22
Insect Pest				9,685.78	9,685.78
Nox. Weed		1,083.88		10,173.09	11,256.97
Special Road				4,632.88	4,632.88
	38,775.85		82,201.63		403,852.88
		10,230.66		272,644.74	

Analysis Of Surplus Accounts

January 9, 1950 to January 8, 1951

<u>CREDITS:</u> <u>F u n d s:</u>	<u>Balances</u> <u>1-9-'50</u>	<u>Excess</u> <u>Revenue</u>	<u>Trans</u>	<u>War.</u> <u>Adj.</u>	<u>Totals</u>
State	8,598.45	4,413.86			13,012.31
Current Expense	72,698.33	6,179.85			78,878.18
Road & Bridge	127,204.73	13,088.18		2.18	140,295.09
War. Red.	67.22				67.22
Agriculture	4,768.91	2,730.98			7,499.89
Charity	17,666.56				17,666.56
Insect Pest	9,670.55	15.23			9,685.78
Nox. Weed	12,364.34		415.72		12,780.06
Spec. Road	12,544.91				12,544.91

<u>DEBITS:</u> <u>F u n d s:</u>	<u>Ex. Exp.</u>	<u>Tax</u> <u>Cancel</u>	<u>Trans.</u>	<u>Refunds</u>	<u>Balances</u> <u>1-8-'51</u>	<u>Totals</u>
State		120.11	776.99		12,115.21	13,012.31
Cur. Exp.		93.03	415.72	863.32	77,506.06	78,878.18
Road & B.		129.27	4,573.62	24.53	135,562.67	140,295.09
War. Red.					67.22	67.22
Agri.			12.21	3.07	7,484.61	7,499.89
Charity	2,216.01	10.95	3.08	19.30	15,417.22	17,666.56
Ins. P.					9,685.78	9,685.78
Weeds	2,501.20	86.55		19.22	10,173.09	12,780.06
Spec. Road						
	7,912.03				4,632.88	12,544.91

Statement Of Revenue And Expense

January 9, 1950 to January 8, 1951

<u>REVENUE:</u>	<u>State</u>	<u>Cur. Exp.</u>	<u>Road &amp; B.</u>	<u>Agri.</u>	<u>Charity</u>	<u>County School</u>
Levy of 1950	41,028.56	43,901.55	61,462.17	6,585.17	6,585.23	75,749.55
Pen. & Int.	385.96	477.29	500.66	38.91	42.62	648.50
Inheritance	928.33	103.16				
St. & Co. Lic.	40.00	12,432.56	12.00			
Motor V. Lic.	5,296.73		36,409.77			
Land Sale	34.66	92.02	50.94	2.32	4.71	80.74
Officers Fees	545.00	6,168.99				
Liquor App.		15,018.51				
Boat Lic.		367.85				
St. Sch. App.						89,243.20
Rent		480.00				
Fines						3,302.02
Refunds		1,338.62				
Col. Fees		937.15				
Equip. Sales		505.98				
Forest App.			4,562.49			1,520.83
Road Work			729.60			
Motor Fuels			8,145.34			
	48,259.24	81,823.68	111,872.97	6,626.46	6,632.56	170,544.84
<u>DEDUCT:</u>						
Expense	43,845.38	75,643.83	98,784.79	3,895.48	8,848.57	
<u>Excess Of:</u>						
Revenue	4,413.86	6,179.85	13,088.18	2,730.98		
Expense					2,216.01	
To Reserve						170,544.84

<u>REVENUE:</u>	<u>Weeds</u>
Levy of 1950	8,780.30
Spec. Chge	1,870.72
Pen. & Int.	121.50
Land Sales	4.99
Weed Chges	6,113.12
	16,890.63
<u>DEDUCT:</u>	
Expense	19,391.83
<u>Excess Of:</u>	
Expense	2,501.20



Operations In State Account

January 9, 1950 to January 8, 1951

<u>Source</u>	<u>Balances 1-9-'50</u>	<u>Cash Collection</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balances 1-8-'51</u>
Charge of 1949	38,767.38	9,975.27	38,767.38	38,767.38	
Charge of 1950		26,932.55	37,812.31		37,812.31
Del. Taxes		3,357.92			
Int. on Del.		385.96			
Land Sale		34.66			
Court Steno. Code		186.00	186.00	63.00	123.00
Judges Ret.		155.00	155.00	52.50	102.50
		204.00	204.00	65.50	138.50
Inheritance		928.33	928.33	35.89 776.99a	115.45
St. & Co. Lic.	5.90	40.00	45.90	38.50	7.40
Motor V. Lic.	67.73	5,296.73	5,364.46	4,887.77	476.69
	38,841.01	47,496.42	83,463.38	43,910.54 776.99a	38,775.85

Notes:(a) Refund of Inheritance Tax W. G. Spratling Adm. order of the Probate Court.

Summary Of Accounts Payable

Total(Above)	83,433.38
Less:	
A/c Pay 1-9-'50	38,841.01
Refund	776.99
	<u>39,618.00</u>
Total Demand 1950	43,845.38

Cash Operations In Funds

January 9, 1950 to January 8, 1951

Funds	Balances 1-9-'50	Apportion- ed to	Transferred		Disburs- ed from	Balances 1-8-'51
			To	From		
State	28,514.54	47,496.42		776.99	43,910.54	31,323.43 ✓
Current Exp.	57,414.87	79,179.69	1,790.42		74,859.78	63,525.20 ✓
Road & B.	99,094.76	112,858.75	20.34	9,117.51	91,043.08	111,813.26 ✓
Agriculture	2,055.29	6,430.84	2.03		3,811.80	4,676.36 ✓
Charity	14,769.16	5,094.31	4.07	19.30	8,133.07	11,715.17 ✓
Co. School	51,571.72	167,407.39	28.48	165,229.43		53,778.16 ✓
Insect Pest	9,508.14	76.33				9,584.47 ✓
Weeds	6,704.54	16,244.59	4.07		17,892.23	5,060.97 ✓
War. Red.	67.22					67.22
Sch. A-322	9,744.73	13,462.19	13,870.01		28,035.26	9,041.67 ✓
Sch. A-215		213,292.40	151,372.15	81.75	214,249.20	150,333.60 ✓
Com. Schs.	9.00					9.00 ✓
Teach. Ret.	6,888.10	4,326.80			8,423.19	2,791.71 ✓
Land Sales	2,337.14	141.14		141.14		2,337.14 ✓
Tax Cer.	247.44	414.96			464.69	197.71 ✓
Cities & Vil.	46,802.47	70,436.40	4,631.05	800.55	71,154.24	49,915.13 ✓
Sheriff's R.	239.40					239.40 ✓
Cemeteries	6,373.02	9,405.05		136.60	8,969.27	6,672.20 ✓
Watermaster	522.42	8.55				530.97 ✓
Vet. Mem.	1,549.66	2,223.11	2.03		2,163.74	1,611.06 ✓
Spec. Bridge	39,396.21	19,336.87				58,733.08 ✓
Airport	4,870.14	213.54			98.83	4,984.85 ✓
Highway	31.61					31.61 ✓
Grazing	121.97	298.00			44.05	375.92 ✓
Spec. Road	10,754.42	1,450.67			8,153.82	4,051.27 ✓
B. of Edu.	13,751.52	16,907.33			11,645.18	19,013.67 ✓
Eme. Road	(4,578.62)		4,578.62			
Soil Con.	576.83	274.59			400.00	451.42 ✓
Court Trust		3,352.77			2,413.72	939.05 ✓
	409,337.70		176,303.27		595,865.69	
		790,332.69		176,303.27		603,804.70

Notes: Transfers summarized above were examined by us and are in compliance with our statutes.

Summary Of Receipts By Source

January 9, 1950 to January 8, 1951

<u>General Miscellaneous</u>		Current Collections, Real Rolls:		
State Sch. App.	89,243.20	Levy of 1949	137,535.78	
Liquor	30,037.05	Levy of 1950	<u>332,102.88</u>	469,638.66
Estray	52.80	Delinquent Collections, Real Rolls:		
Road Work	754.60	Levy of 1945	5.30	
Court Trust	3,352.77	Levy of 1946	999.99	
Costs	115.50	Levy of 1947	7,634.53	
Refunds	116.45	Levy of 1948	8,535.72	
Forest App.	6,083.32	Levy of 1949	28,696.77	
Grazing	298.00	Penalty & Interest	<u>5,598.56</u>	51,470.87
Sales Mat & Sup.	60.56	Personal Taxes:		
Inheritance Tax	1,031.49	Levy of 1949	2,885.76	
Interest	1.25	Levy of 1950	<u>34,250.95</u>	37,136.71
Election Fees	55.47	Fees Of Officers:		
State Road O/chge.	3,364.48	Auditor, Clerk & Recorder	5,365.73	
Charity Refund	<u>359.13</u>	Sheriff	552.29	
	134,926.07	Probate Judge	<u>1,962.52</u>	7,880.54
		Sale of Co. Property		
				539.64
		Motor Vehicle License	41,706.50	
		Motor Fuels Tax	<u>24,117.73</u>	65,824.23
				13,154.41
		St. & Co. License		6,552.54
		Weed Collections		480.00
		Rents		
		Fines		2,314.06
		Tax Certificates		414.96
		General		<u>134,926.07</u>
				790,332.69

Fees Of Officers

January 9, 1950 to January 8, 1951

Clerk, Auditor & Recorder:

Quarter 1950	Totals	Clerk	Steno.	Code	Judge	Recorder
First	783.98	75.00	27.00	22.50	31.50	628.98
Second	1,455.45	479.10	48.00	40.00	58.00	830.35
Third	905.05	77.00	24.00	20.00	34.00	750.05
Fourth	1,080.20	125.00	51.00	42.50	46.50	815.20
	4,224.68	756.10	150.00	125.00	170.00	3,023.58
Plus:	1,141.05	4th Qr. of 1949 turned in 1950 year.				
	5,365.73	Receipts by Source.				

Sheriff:

Quarter 1950	Amount
First	94.84
Second	107.80
Third	63.60
Fourth	197.65

463.89  
Plus: 88.40 4th Qr. 1949 turned in 1950.  
552.29 Rec. by Source.

Probate Judge:

Quarter 1950	Total	Civil	Crim- inal	Probate	Mar- riages	Fines Traffic	Crim.	Misc.
First	297.50	17.00	36.00	97.50	20.00	100.00	27.00	
Second	292.42	59.00	30.00	78.00	20.00	105.00		.42
Third	622.10	32.00	57.00	43.50	5.00	279.60	205.00	
Fourth	332.50	37.00	30.00	40.50	20.00	195.00	10.00	

1,544.52 145.00 153.00 259.50 65.00 679.60 242.00 .42  
Plus: 418.00 4th. Qu. 1949 turned in 1950.  
1,962.52 Rec. by Source.

Cash Disbursements By Funds  
January 9, 1950 to January 8, 1951

<u>Funds</u>	<u>Expended By</u>	<u>Amount</u>	<u>Totals</u>
Current Expense	C. E. Warrants	72,969.05	
	Wit. & Juror Cer.	611.69	
	Auditor's Warrant	<u>863.32</u>	74,444.06
Road & Bridge	Warrants		91,043.08
Special Road	Warrants		<u>8,153.82</u>
Agriculture	Warrants		3,811.80
Charity	Warrants		8,133.07
Weeds	Warrants		18,307.95
Board of Education	Warrants		11,645.18
County Auditor's Warrants:			
	Court Trust	2,413.72	
	Class A. Dist. No. 322	28,035.26	
	Class A. Dist. No. 215	214,249.20	
	Teachers Retirement	8,423.19	
	Cities & Villages	71,154.24	
	Cemeteries	8,969.27	
	State of Idaho.	43,910.54	
	Soil Conservation	400.00	
	Vets Memorial	2,163.74	
	Airport	<u>98.83</u>	379,817.99
Range Improvement	R.I. Warrants		44.05
Tax Certificates	Tax Certificates		<u>464.69</u>
			595,865.69

Notes: Adjustment for Weed warrants charged to Current Expense by Co. Treasurer.

	<u>Cur. Exp.</u>	<u>Weed</u>
Treas. Reports	<u>73,384.77</u>	<u>17,892.23</u>
Adj.	(415.72)	415.72
	72,969.05	18,307.95

Summary of Road Warrants:

Road & Bridge	91,043.08
Special Road	<u>8,153.82</u>
Total	99,196.90

Operations In Warrants

January 9, 1950 to January 8, 1951

<u>Funds</u>	<u>Outstanding 1-9-'50</u>	<u>Issued</u>	<u>Dr.</u>	<u>Cr.</u>	<u>Redeemed</u>	<u>Outstanding 1-8-'51</u>
Current Expense	2,005.32	74,834.14	200.00	2.00	72,969.05	4,068.41
Road & Bridge	840.44	102,424.25		.60	99,196.90	4,067.19
Dist. Schools	9.00					9.00
Charity	162.50	8,848.57			8,133.07	878.00
Agriculture	49.50	3,895.48			3,811.80	133.18
Weeds		19,578.03		186.20	18,307.95	1,083.88
Board Of Edu.		11,685.18			11,645.18	40.00
County Aud. War.						
State		43,910.54			43,910.54	
Highway	18.27					18.27
Cities & Vil.	46,220.17	73,234.35			71,154.24	48,300.28
Cemeteries	6,247.09	9,263.79			8,969.27	6,541.61
Class A Sch.	9,744.73	391,915.00			242,284.46	159,375.27
Vets Memorial		2,163.74			2,163.74	
Watermaster	86.08	98.93			98.93	86.08
Teachers Ret.	4,149.77	4,566.64			8,423.19	293.22
Soil Con.		400.00			400.00	
Airport		98.83			98.83	
Court Trust		3,352.77			2,413.72	939.05
	<u>69,532.87</u>		<u>200.00</u>		<u>593,980.87</u>	
		<u>750,270.24</u>		<u>188.80</u>		<u>225,833.44</u>



Tax Certificates Outstanding

January 8, 1951

<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
9	5.00	85	27.30
176	3.60	140	25.13
211	9.14	145	2.81
216	2.73	146	70.00
245	5.00	147	6.29
346	3.45		
367	4.00		197.71
445	2.56		
471	5.00		
578	10.00		
580	5.57		
584	1.02		
707	.60		
713	.85		
759	5.00		
821	2.66		

Notes: Total of the above is in agreement with the operations  
 in Tax Certificates as shown on the Cash Operations in  
 Funds, Schedule 9.



Operations In Taxes Receivable  
January 9, 1950 to January 8, 1951

Current Real Rolls:

<u>Year</u>	<u>Balance 1-9-'50</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-ions</u>	<u>To Del-inquents</u>	<u>Balances 1-8-'51</u>
1949	190,538.97		269.54	137,535.78	52,733.64	
1950		528,656.36	594.33	332,102.88		195,959.15

Delinquent Real Rolls:

<u>Year</u>	<u>Balances 1-9-'50</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-ions</u>	<u>Balances 1-8-'51</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	63.61			5.30	58.31
1946	1,011.88			999.99	11.89
1947	11,496.28		2,232.39	7,634.53	1,629.36
1948	19,608.38			3,535.72	11,072.66
1949		52,733.64		28,696.77	24,036.87
	41,082.64	52,733.64	11,134.88	45,872.31	36,809.09

Personal Rolls:

<u>Year</u>	<u>Balances 1-9-'50</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-ions</u>	<u>Balances 1-8-'51</u>
1949	3,322.38			2,885.76	436.62
1950		39,434.42	193.58	34,250.95	4,989.89
	3,322.38	39,434.42	193.58	37,136.71	5,426.51

Official Bonds

January 8, 1951

<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. Keibaur	Commissioner	Gen. Cas. Co.	1-8-'51	5,000.00
Cakley Hunter	Commissioner	Nat'l Surety Corp.	1-13-'51	5,000.00
T. H. Foley	Aud. & Rec.	Standard Acc. Ins.	1-8-'51	5,000.00
	Clerk of C.	" " "	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
	Pub. Adm.	" " "	1-10-'51	2,000.00
E. C. Rich	Supt. Sch.	U.S.Fid. & Guar.	1-8-'51	2,000.00
M. D. Hansen	Coroner	Glenn Falls Ind.	1-10-'51	1,000.00
John W. White	Dep. Sheriff	Standard Acc. Ins.	1-8-'51	5,000.00
Ralph Litton	Pros. Att.	U.S.Fid. & Guar.	1-8-'51	2,000.00
Lloyd L. Smith	Sheriff	Standard Acc. Ins.	1-8-'51	10,000.00
Floyd Law	Assessor	Glenn Falls Ind.	1-10-'51	10,000.00
F. deStwolinski	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

Insurance In Force

January 8, 1951

<u>Company</u>	<u>Property Ins.</u>	<u>Expires</u>	<u>Amount</u>
29245 U. S. Guar. & Fid.	Mercantile Robbery Treasurer	5-3-'51	1,333.00
United Pacific	Burglary & Robbery	3-23-'51	4,500.00
1131 Fid. & Guar Ins. Corp.	All Buildings	8-8-'51	4,607.00
Firemans Fund	" "	8-8-'54	31,606.00
Firemans Fund	" "	8-8-'53	31,607.00
1180 Fidelity & Guar. Ins. Co.	" "	8-8-'55	13,106.00
1130 Fidelity & Guar.	" "	8-8-'52	11,356.00
Dubuque Fire & M.	" "	8-8-'52	5,250.00
Royal Ins. Co.	" "	8-8-'55	11,500.00
Home Fire & M.	" "	8-8-'52	15,000.00
Concordia Fire Ins. Co.	" "	8-8-'51	15,000.00
First Nat'l Ins. Co.	" "	8-8-'51	12,000.00

3712-S State Insurance Fund Employers Liability.

General Ins. Co. Fleet policy for motorized equipment  
5/10M Per. 5M Prop.Dam. \$50.00 Ded.

Notes: Attention was called to two fire insurance policies to the total of \$7,000.00 for which renewals were not found. The insurance carried on all buildings amounts to \$151,032.00 which seems a little low.

Statement Of Comparison Budgets And Expense

January 9, 1950 to January 8, 1951

Reconciliations:

	<u>Current Expense:</u>	<u>Budget</u>	<u>Expense</u>
Current Expense:			
Warrants 75,032.14	Clerk, Auditor & Recorder 9,150.00	8,666.93	
Wit. & Juror	Sheriff 8,995.00	8,129.46	
Certificates 611.69	Assessor 18,330.00	17,018.46	
75,643.83	Treasurer 6,541.44	5,844.00	
	Attorney 3,692.97	3,636.94	
	Commissioners 5,340.00	4,264.24	
	Superintendent 4,035.80	3,440.45	
Road & Bridge:	Health & Sanitation 1,555.00	1,274.00	
Warrants:	District Court 2,900.00	966.09	
Reg. Totals 102,399.72	Probate Court 2,684.52	2,306.56	
Less:	Surveyor 270.00	220.00	
Spec. Road 8,153.82	Coroner 300.00	190.10	
94,245.90	Court House & Grounds 8,050.00	7,406.95	
	General 5,670.30	5,552.95	
Plus:	Elections 8,205.00	6,726.70	
Contri. 4,538.89			
98,784.79		85,720.00	75,643.83
	Road & Bridge	115,000.00	98,784.79
	Charity	12,085.00	8,848.57
	Agriculture	3,910.00	3,895.48
	Weeds	26,300.00	19,391.83
	Soil Conservation	850.00	400.00