

AUDIT REPORT
FREMONT COUNTY, IDAHO
for the period
January 14, 1952
t o
January 12, 1953

WARREN VICKREY

Certified Public Accountant

606 SOUTH SIXTH AVE.

POCATELLO, IDAHO

January 27, 1953

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

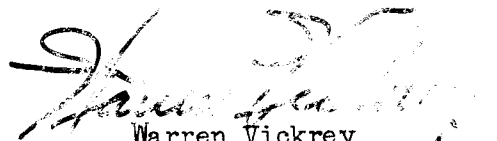
Gentlemen:

I have audited the records of Fremont, County for the period from January 14, 1952 to January 12, 1953.

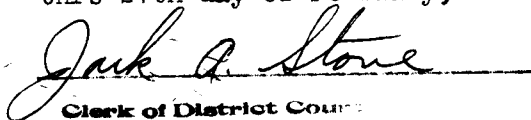
This audit has been performed and the following report prepared in accordance with the Uniform Specifications of Audit as has been prescribed by the Bureau of Public Accounts for the State of Idaho, dated November 1, 1946.

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. Also, that they fairly present your financial position as of the closing date of this period and 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 27th day of February, 1953


Clerk of District Court

Comments And Recommendations

The audit of the fee collecting offices has taken into consideration the change of your probate judge, from the last election. When any officer changes a more detailed examination is made and the records of this office were examined in detail. The former probate judge William Oliver, compiled his records along standard practices. His work was accurate and it was well done. We would consider that Fremont County has one of the best sets of probate judges records in the State. The records of other fee collecting offices were examined. These records are well kept and quarterly reports are turned promptly. The burglary loss mentioned in the comments of our former audit report of \$1,365.58 was made good by the probate judge and the receipt of the same through the proper records was properly accounted for.

Our national preparedness program continues, and although government spending is not expected to be as high as in war time, it will likely be sufficient to sustain farm produce prices at a pretty good level. Taxpayers continue to evidence their ability to meet obligations by a high percentage of payment at first collection time. Also your total valuation stands at an amount that is not effected by the maximum levy limit.

These conditions have placed the operating funds of your county in a very strong economic status. This is a very advantageous position and should be maintained. To support this condition your present tax levies are not high and could be continued to an advantage.

We have reviewed your budgets for the 1953 year. They seem to have been carefully drawn and are such that it should not be hard to stay within allowances. The cost of living indexes are lowering a little which should help with expenditures. Also there will be some increased in valuations due to the natural growth of your county.

For the 1952 year expenditures for roads exceeded revenues by a substantial sum. These expenditures included items that will not recur so that 1953 revenues should be enough to meet the outgo.

In General: As of January 12, 1953 we find your county in splendid condition financially. Records are being well kept and all funds, to our knowledge, have been properly accounted for.

Consolidated Balance Sheet

January 12, 1953

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital Accounts</u>	<u>Special & Trust</u>
Cash	543,976.44	349,889.46		194,086.98
Cur. Real Taxes	210,727.69	97,425.94		113,301.75
Del. Real Taxes	38,004.51	19,728.14		18,276.37
Personal 1952	6,795.61	3,535.79		3,259.82
Del. Personal	4,840.30a	2,354.86		2,485.44
Co. Property	<u>230,118.52</u>	_____	<u>280,118.52</u>	_____
	1,084,463.07		280,118.52	
		472,934.19		331,410.36
 <u>LIABILITIES:</u>				
Accounts Pay.	45,498.15	40,908.15		4,590.00
Warrants Pay.	28,800.58	25,652.61		3,147.97
Tax Certificates	232.71			232.71
Reserves:				
General Sch.	78,596.98	78,596.98		
Spec. & T.	323,439.68			323,439.68
Current Sur.	327,776.45	327,776.45		
Cap. Surplus	<u>280,118.52</u>	_____	<u>280,118.52</u>	_____
		472,934.19		331,410.36
	1,084,463.07		280,118.52	

Notes: (a) Cancellations of \$4,776.42 to be entered in ledger accounts in the 1953 year.

Fund Balances And Current Liabilities Of Co. Treasurer
And Tax-Collector as of January 24, 1953, With Cash Sta-
tement At Same Time.

<u>Fund Balances and Liabilities</u>		<u>Cash Statement</u>	
Fund Balances 1-12-'53	543,976.44	Cash on hand	534.00
		Checks Returned	246.90
<u>Plus: Co. Aud. Cer. Nos.</u>			
1256-68 inc.	78,346.28	Warrants Paid	13,050.83
		Idaho Bank of Commerce	133,457.30
Tax Collections not yet reported	2,461.90	First Security Bank:	
		Treasurer	337,523.30
		Tax Collector	<u>129,972.29</u>
	<u>624,784.62</u>		<u>624,784.62</u>

Schedule 19

Depository Sureties, January 24, 1953

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, Idaho.

U. S. A. Treas. Bonds 2 3/4%	250,000.00		
U. S. A. Treas. Bonds 2%	100,000.00		
U. S. A. Treas. Bonds 2%	<u>100,000.00</u>	450,000.00	

Idaho Bank Of Commerce, Ashton, Idaho.

Trust receipts of the Wells-Fargo Bank and Trust Co. San Francisco, California. deposited by the Idaho Bank Of Commerce.

Ind. Class A Sch. Dist. #6, Elmore Co. 20,000.00

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

City of Boise Bonds 3 1/4%	3,000.00	U.S.A.Treas Bonds 2 7/8%	1,000.00
So. Cal. Edison 3%	5,000.00	U.S.A.Treas Bonds 2 3/4%	10,000.00
U.S.A.Treas Bonds 2 1/2%	2,000.00	Bannock Co. 2%	1,000.00
U.S.A.Treas Bonds 2%	25,500.00	Bannock Co. 2%	2,000.00
U.S.A.Treas Notes 1 1/2%	40,000.00	U.S.A.Treas Bonds 2 7/8%	<u>10,000.00</u>
U.S.A.Treas Bonds 2 1/4%	12,800.00		
			132,300.00

Notes: In addition to the above securities the County is protected to the amount of \$10,000.00 on each of the above banks by the Federal Depository Insurance Corporation.

Operating Fund Balance Sheets

January 12, 1953

<u>ASSETS:</u>		Current	Delinquent	Personal	Del.	Totals
<u>F u n d s.</u>	<u>Cash</u>	<u>Real</u>	<u>Real</u>	<u>1952</u>	<u>Per.</u>	
State	37,721.94	11,643.57	4,731.07	866.13	548.39	55,511.10
Cur. Exp.	70,543.48	17,276.29	2,590.83	531.93	194.75	91,137.28
Road & B.	50,957.28	20,163.51	5,873.91	620.87	224.27	77,839.84
Co. School	53,064.67	23,036.98	1,372.64	709.53	413.16	78,596.98
War. Red.	67.22					67.22
Agriculture	10,610.15	2,879.33	510.56	142.41	63.64	14,206.09
Charity	21,016.92	4,322.18	2,237.90	132.99	478.80	28,188.79
Insect Pest	9,549.25		89.51		4.20	9,642.96
Weed	7,949.82	3,708.23	1,269.39	88.65	218.48	13,234.57
Spec. Road	58,441.60	14,395.85	1,052.33	443.28	209.17	74,542.23
Spec. Bridge	29,967.13					29,967.13
	349,889.46		19,728.14		2,354.86	
		97,425.94		3,535.79		472,934.19

<u>LIABILITIES:</u>			Surplus	Totals
<u>F u n d s:</u>	<u>A/c Pay.</u>	<u>War. Pay.</u>	<u>1-12-'53</u>	
State	40,908.15		14,602.95	55,511.10
Cur. Expense		3,415.08	87,722.20	91,137.28
Road & B.		20,512.72	57,327.12	77,839.84
Co. School			78,596.98	78,596.98
War. Red.			67.22	67.22
Agriculture		475.18	13,730.91	14,206.09
Charity		825.17	27,363.62	28,188.79
Insect Pest			9,642.96	9,642.96
Weed		424.46	12,810.11	13,234.57
Spec. Road			74,542.23	74,542.23
Spec. Bridge			29,967.13	29,967.13
	40,908.15			472,934.19
		25,652.61	327,776.45	

Analysis Of Surplus Accounts

January 14, 1952 to January 12, 1953

<u>CREDITS:</u> <u>F u n d s:</u>	<u>Balances</u> <u>1-14-'52</u>	<u>Excess</u> <u>Revenue.</u>	<u>War.</u> <u>Adj.</u>	<u>Totals</u>
State	12,220.65	2,409.40		14,630.05
Current Expense	78,765.99	8,991.58	9.00	87,766.57
Road & Bridge	89,352.58		19.50	89,372.08
War. Red.	67.22			67.22
Agriculture	10,045.42	3,692.94		13,738.36
Charity	21,213.72	6,157.89		27,371.61
Insect Pest	9,687.75			9,687.75
Weed	12,754.64	62.92		12,817.56
Spec. Road	93,315.47			93,315.47
Spec. Bridge	21,489.23	8,477.90		29,967.13

<u>DEBITS:</u> <u>F u n d s:</u>	<u>Excess</u> <u>Expense</u>	<u>Taxes</u> <u>Cancelled</u>	<u>Balances</u> <u>1-12-'53</u>	<u>Totals</u>
State		27.10	14,602.95	14,630.05
Current Expense		44.37	87,722.20	87,766.57
Road & B.	31,991.72	53.24	57,327.12	89,372.08
War. Red.			67.22	67.22
Agriculture		7.45	13,730.91	13,738.36
Charity		7.99	27,363.62	27,371.61
Insect Pest	44.79		9,642.96	9,687.75
Weed		7.45	12,810.11	12,817.56
Spec. Road	18,735.11	38.13	74,542.23	93,315.47
Spec. Bridge			29,967.13	29,967.13

Statement Of Revenue And Expense

January 14, 1952 to January 12, 1953

<u>REVENUE:</u>	<u>State</u>	<u>Cur. Exp.</u>	<u>Road & Bridge</u>	<u>Agri.</u>	<u>Charity</u>	<u>County School</u>
Levy of 1952	40,307.14	55,195.62	64,424.57	9,199.27	13,798.91	73,623.84
Pen. & Int.	440.92	534.16	726.98	74.64	79.06	812.22
Inherit. Tax	2,395.79	266.18				
Office Fees	416.00	6,355.50				2,726.00
St. & Co. Lic.	30.00	10,697.96	16.00			
Rent		367.50				
M.V.Lic.	26,681.00					
Land Sales		31.70	21.80	3.27	1.09	34.89
Col. Fees		1,036.54				
St. Liquor		11,929.97				
Fines	1,660.00	858.00				830.00
Boat Lic.		82.50				
Misc.		79.67			912.25	
Drivers L.		1,748.40				
Motor Users			23,567.47			
Road Work			1,359.75			
Forest App.			12,911.00			4,303.66
St. School						115,456.96
	<u>71,930.85</u>	<u>89,183.70</u>	<u>103,027.57</u>	<u>9,277.18</u>	<u>14,791.31</u>	<u>197,787.57</u>
<u>DEDUCT:</u>						
Expense	<u>69,521.45</u>	<u>80,192.12</u>	<u>135,019.29</u>	<u>5,584.24</u>	<u>8,633.42</u>	
<u>Excess Of:</u>						
Revenue	2,409.40	8,991.58		3,692.94	6,157.89	
Expense			31,991.72			
To Reserve						197,787.57
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
			<u>Weed</u>	<u>Road</u>	<u>Special Bridge</u>	
<u>REVENUE:</u>						
Levy of 1952		9,199.27		45,996.35		
Spec. Chges		1,429.15				
Pen. & Int.		235.53		193.11		
Land Sales		4.35		21.80		
Weed Chges		7,531.45				
Motor Users				14,173.21	34,214.41	
		<u>18,399.75</u>		<u>60,384.47</u>	<u>34,214.41</u>	
<u>DEDUCT:</u>						
Expense		<u>18,336.83</u>		<u>79,119.58</u>	<u>25,736.51</u>	
<u>Excess Of:</u>						
Revenue		62.92			8,477.90	
Expense				18,735.11		

Operation In State Account

January 14, 1952 to January 12, 1953

<u>Source</u>	<u>Balances 1-14-'52</u>	<u>Cash collected</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balances 1-21-'53</u>
Charge of 1951	38,826.69	9,053.29	38,826.69	38,826.69	
Charge of 1952		27,770.34	38,338.66		38,338.66
Del. Taxes		3,302.36			
Int. on Del.		440.92			
Court Fees	126.00	141.00	267.00	180.00	87.00
Code	75.00	117.50	192.50	120.00	72.50
Judges Ret.	89.00	157.50	246.50	147.00	99.50
Inherit. Tax.	39.38	2,395.79	2,435.17	140.18	2,294.99
St. & Co. Lic.	4.00	30.00	34.00	18.50	15.50
Motor V. Lic.	20,250.00	26,681.00	46,931.00	43,044.00	3,887.00
Fish & G. Fines	194.00	1,660.00	1,854.00	1,151.00	703.00
	59,604.07		129,125.52		48,498.15
		71,749.70		83,258.37	
				369.00a	

Notes:(a) To Fish & Game Dept.

Summary Of Accounts Payable

Total Accounts Payable	129,125.52
Less:	
<u>A/c Payable 1-14-'52</u>	<u>59,604.07</u>
Demand for 1952	69,521.45

Cash Operations In Funds

January 14, 1952 to January 12, 1953

<u>Funds</u>	<u>Balances 1-14-'52</u>	<u>Apportion- ed to</u>	<u>Transferred</u>		<u>Disburs- ed from</u>	<u>Balances 1-12-'53</u>
			<u>To</u>	<u>From</u>		
State	33,745.61	43,408.70			39,432.37	37,721.94
Cur. Exp.	61,707.97	88,243.05	1,036.54		80,444.08	70,543.48
Road & B.	68,260.26	103,637.23		4,814.56	116,125.65	50,957.28
Agri.	7,337.99	8,583.59			5,311.43	10,610.15
Charity	15,219.55	14,561.06			8,763.69	21,016.92
Co. School	50,969.49	198,438.99		196,343.81		53,064.67
Insect P.	9,593.77	249.84			294.36	9,549.25
Weeds	7,504.29	18,603.48			18,157.95	7,949.82
War. Red.	67.22					67.22
Sch. A-332	12,692.95	19,414.26	16,306.60		33,880.16	14,533.65
Sch. A-215	170,102.86	244,070.28	180,037.21		495,586.29	98,624.06
Com. Sch.	9.00					9.00
Teach Ret.	6,960.49	4,684.54			8,339.16	3,305.87
Land S	2,337.14	141.82				2,478.96
Tax Cer.	281.31	193.35			241.95	232.71
Cities & V.	49,817.91	72,011.01	4,814.56	867.01	81,972.25	43,804.22
Sheriff's	239.40					239.40
Cemeteries	7,761.63	11,141.53		169.53	10,081.63	8,652.00
Watermaster	566.08	1.71				567.79
Vets. M.	1,574.97	2,354.44			2,204.30	1,725.11
Spec. B.	21,489.23	34,214.41			25,736.51	29,967.13
Airport	4,998.81				4,998.81	
Hi. Dist.	31.61					31.61
Taylor G.	789.22				88.63	700.59
Spec. R.	78,403.95	59,157.23			79,119.58	58,441.60
F. of Ed.	12,506.30	18,556.70			17,235.93	13,827.07
Soil Con.	299.79	20.03				319.82
Court T.		5.00				5.00
Motor Lic.	20,250.00	26,681.00			43,044.00	3,887.00
Soc. Sec.	719.96	5,661.58			5,941.42	440.12
F. & G. F.	194.00	1,660.00			1,151.00	703.00
	646,432.76	975,694.83	202,194.91	202,194.91	1,078,151.15	543,976.44

Notes: Transfers summarized on the above schedule were examined by us and are in agreement with our statutes.

Summary Of Receipts By Source

January 14, 1952 to January 12, 1953

<u>General</u>	<u>Miscellaneous</u>			
Motor Users	71,955.09	Current Collections, Real Rolls:		
Liquor App.	23,859.93	Levy of 1951	156,759.04	
State School	115,456.96	Levy of 1952	<u>402,729.08</u>	559,488.12
Road Work	1,243.75			
Inheritance Tax	3,574.22	Delinquent Real Collections:		
Supplies Sold	57.75	Levy of 1947	54.60	
Forest App.	17,214.66	Levy of 1948	1,212.94	
Refunds	12.92	Levy of 1949	10,970.24	
Equip Sold	125.00	Levy of 1950	11,597.67	
Court Trust	5.00	Levy of 1951	31,844.87	
Insect Poison	249.46	Penalty & Interest	<u>7,171.30</u>	62,851.62
License	<u>82.50</u>	Personal Rolls:		
	233,837.24	Levy of 1949	15.00	
		Levy of 1950	17.38	
		Levy of 1951	5,568.86	
		Levy of 1952	<u>47,469.42</u>	53,070.66
		Fees Of Officers:		
		Auditor & Recorder	4,309.28	
		Sheriff, Fees	1,445.72	
		Drivers License	1,748.40	
		Estrays	26.80	
		Probate Judge	<u>3,742.50</u>	11,272.70
		Motor Vehicle License		26,681.00
		Soc. Sec. Trust		5,661.58
		St. & Co. License		12,390.74
		Weed Charges		6,138.67
		Rent		367.50
		Fines, Fish & Game	3,320.00	
		Traffic	<u>28.00</u>	3,348.00
		Tax Certificates		193.35
		Sales Co. Property		393.65
		General Miscellaneous		<u>233,837.24</u>
				975,694.83

Fees Of Officers

January 14, 1952 to January 12, 1953

Clerk, Auditor & Recorder:

<u>Quarter</u>	<u>Total</u>	<u>Clerk</u>	<u>Speno.</u>	<u>Code</u>	<u>Judges</u>	<u>Rec- order</u>
1952						
First	908.20	65.00	24.00	20.00	25.00	774.20
Second	1,260.23	468.98	36.00	30.00	38.00	687.25
Third	1,078.45	179.00	51.00	42.50	61.50	744.45
Fourth	965.40	93.00	36.00	30.00	37.00	769.40
	4,212.28	805.98	147.00	122.50	161.50	2,975.30
Less,	965.40					
	3,246.88					
Plus:	1,062.40	4th Qr. 1951				
	4,309.28	Rec. by Source.				

Sheriff

<u>Quarter</u>	<u>Amount</u>
1952	
First	176.37
Second	239.44
Third	793.25
Fourth	170.51
	1,379.57
Less,	170.51
	1,209.06
Plus,	236.66
	1,445.72

Remitted in 1953
4th Qr. 1951
Receipts By Source.

Probate Judge:

<u>Quarter</u>	<u>Totals</u>	<u>Civil</u>	<u>Crim- inal</u>	<u>Probate</u>	<u>Mar- riages</u>	<u>F i n e s Traffic</u>	<u>Crim.</u>	<u>Fish & G.</u>	<u>Misc.</u>
1952									
First	706.00	41.00	33.00	122.00	20.00	205.00	75.00	210.00	
Second	729.00	85.00	59.00	105.00	25.00	380.00		75.00	
Third	926.50	55.00	51.00	46.50	5.00	769.00			
Fourth	1,924.50	32.00	84.00	91.50	15.00	712.00	535.00	445.00	10.00
	4,286.00	213.00	227.00	365.00	65.00	2,066.00	610.00	730.00	10.00
	3,556.00	Fees				Reconciliation			
	730.00	F. & G. Fines.				Fees	3,556.00		
						4th Qr. '51	291.55		
						Loss	1,374.45	5,222.00	
						Less 4th Qr.		1,479.50	
						Rec. By Source.		3,742.50	

Cash Disbursements By Funds

January 14, 1952 to January 12, 1953

Current Expense	Warrants	79,871.13	
	Wit. & Juror Cer.	<u>572.95</u>	80,444.08
Road & Bridge	War. R. & B.	116,125.65	
	Spec. Bridge	25,736.51	
	Spec. Road	<u>79,119.58</u>	220,981.74
Agriculture	Warrants		8,311.43
Charity	Warrants		8,763.69
Weeds	Warrants		18,157.95
Insect Pest	Warrants		294.36
Taylor Grazing	T. G. Warrants		88.63
State of Idaho:	Aud. War. General	39,432.37	
	M.V.Lic.	43,044.00	
	Fish & Game F.	<u>1,151.00</u>	83,627.37
County Auditor's Warrants:			
Airport		4,998.81	
Class A. Sch. Dist. No. 215		495,586.29	
Class A. Sch. Dist. No. 322		33,880.16	
Teachers Retirement		8,339.16	
Cities & Villages		81,972.25	
Cemeteries		10,081.63	
Board Of Education		17,235.93	
Social Security Trust		5,941.42	
Vets Memorial		<u>2,204.30</u>	660,239.95
Tax Certificates	Tax Certificates		<u>241.95</u>
			1,078,151.15

Operations In Warrants

January 14, 1952 to January 12, 1953

<u>F u n d s</u>	<u>Outstanding 1-14-'52</u>	<u>Issued</u>	<u>Can- celled</u>	<u>Redeemed</u>	<u>Outstanding 1-12-'53</u>
Current Expense	3,676.04	80,192.12	9.00	80,444.08	3,415.08
Road & Bridge	6,453.14	235,060.82	19.50	220,981.74	20,512.72
Dist. School	9.00		9.00		
Charity	955.44	8,633.42		8,763.69	825.17
Agriculture	202.37	5,584.24		5,311.43	475.18
Insect Pest		294.36		294.36	
Weeds	245.58	18,336.83		18,157.95	424.46
Board Of Edu.		17,235.93		17,235.93	
State		83,627.37		83,627.37	
Highway	18.27		18.27		
Cities & Vil.	332.80	81,972.25		81,972.25	332.80
Cemeteries		11,132.10		10,081.63	1,050.47
Class A. Dists.		529,466.45		529,466.45	
Vets Mem.		2,204.30		2,204.30	
Watermaster	86.08		86.08		
Airport		4,998.81		4,998.81	
Teacher's Ret.		8,555.73		8,339.16	216.57
Soc. Sec. Trust		7,489.55		5,941.42	1,548.13
	11,978.72		141.85		28,800.58
		1,094,784.28		1,077,820.57	

Notes: Summary of Road & Bridge Issue:

General Road & Bridge	130,204.73	
Special Road	79,119.58	
Special Bridge	25,736.51	235,060.82

Warrants Outstanding

January 12, 1953

Current Expense			Road & Bridge			Co. Auditor's War		
<u>Number</u>	<u>Issue</u>	<u>Amount</u>	<u>Number</u>	<u>Issue</u>	<u>Amount</u>	<u>Number</u>	<u>District</u>	<u>Amount</u>
205	1950	25.00	459	1950	65.47	1258	Parker	332.80
1231		10.00	461		96.30			
626	1952	12.00	528	1952	21.90	1342	Cem. No. 1	1,050.47
669		6.00	578-631		20,329.05	1359	Soc. S. T.	1,548.13
715		4.25				1360	Teach. Ret.	216.57
1008		9.00			20,512.72			
1130		23.80						
1171-2		33.87						
1174-1222		<u>3,291.16</u>						
		3,415.08						
			Charity			Weeds		
			<u>Number</u>	<u>Issue</u>	<u>Amount</u>	<u>Number</u>	<u>Issue</u>	<u>Amount</u>
			182-200	1952	825.17	137-45	1952	424.46
Agriculture								
<u>Number</u>	<u>Issue</u>	<u>Amount</u>						
53	1950	19.27						
112-122	1952	<u>455.91</u>						
		475.18						

Schedule 13

Tax Certificates Outstanding

January 12, 1953

<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
9	5.00	145	3.81
176	3.60	146	70.00
211	9.14	149	3.79
216	2.73	11	20.00
245	5.00	13	14.00
346	3.45	14	10.00
367	4.00	16	10.00
445	2.56	18	10.00
471	5.00	19	15.00
578	10.00	20	10.00
580	5.57	21	<u>1.95</u>
707	.60		
713	.85		232.71
759	5.00		
821	2.66		

Operations In Taxes Receivable

January 14, 1952 to January 12, 1953

<u>Current Real Rolls:</u>						
<u>Year</u>	<u>Balances</u> <u>1-14-'52</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>To Del-</u> <u>inquents</u>	<u>Balances</u> <u>1-12-'53</u>
1951	212,310.31		113.79	156,759.04	55,437.48	
1952		613,870.17	413.40	402,729.08		210,727.69

<u>Delinquent Real Rolls:</u>						
<u>Year</u>	<u>Balances</u> <u>1-14-'52</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-12-'53</u>	
1947	301.58			54.60	246.98	
1948	1,503.62			1,212.94	290.68	
1949	12,888.66			10,970.24	1,918.42	
1950	23,558.75		5.26	11,597.67	11,955.82	
1951			<u>55,437.48</u>	<u>31,844.87</u>	<u>23,592.61</u>	
	38,252.61	55,437.48	5.26	55,680.32	38,004.51	

<u>Personal Rolls:</u>						
<u>Year</u>	<u>Balances</u> <u>1-14-'52</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-12-'53</u>	
1949	226.38		211.38	15.00		
1950	93.82	12.26	88.70	17.38		
1951	5,878.80		246.06	5,568.86	63.88	
1952		<u>54,336.67</u>	<u>71.64</u>	<u>47,469.42</u>	<u>6,795.61</u>	
	6,199.00	54,348.93	617.78	53,070.66	6,859.49	

Official Bonds

January 12, 1953

<u>Officer</u>	<u>Office</u>	<u>Surety Co.</u>	<u>Expires</u>	<u>Amount</u>
G. O. Neilson,	Commissioner	Glens Falls Ind. Co.	1-12-'53	5,000.00
G. E. Davis	Commissioner	" " " "	1-12-'55	5,000.00
W. A. Edgerton	Commissioner	Gen. Cas. Co.	1-12-'53	5,000.00
Jack A. Stone	Aud. & Rec.	Glens Falls Ind. Co.	1-8-'55	5,000.00
	Clerk Court	" " " "	1-8-'55	5,000.00
Willard Burton	Pros. Attorney	" " " "	1-12-'53	2,000.00
Helen C. Ferney	Tax-Collector	" " " "	1-12-'53	10,000.00
	Treasurer	" " " "	1-12-'53	40,000.00
	Pub. Adm.	" " " "	1-12-'53	2,000.00
Floyd Law	Assessor	" " " "	1-12-'53	10,000.00
E. C. Rich	Co. Supt. Sch.	U.S.Fid. & Guar.	1-12-'53	2,000.00
Gordon R. Hillam	Justice	Glens Falls Ind. Co.	1-12-'53	1,000.00
F. DeStwolinski	Surveyor	Am. Surety Co.	1-12-'53	2,000.00
C. Wm. Oliver	Probate Judge	Gen. Cas. Co.	1-12-'53	5,000.00
Guy W. Hill	Sheriff	Glens Falls Ind. Co.	1-12-'53	10,000.00
Milton D. Hansen	Coroner	Glens Falls Ind. Co.	1-12-'53	1,000.00
John D. Hunt	Dep. Sheriff	Glens Falls Ind. Co.	1-12-'53	5,000.00
Reva M. Burton	Dep. Treas.	" " " "	1-12-'53	5,000.00
Beatrice Goulding	Dep. Assessor	" " " "	1-12-'53	2,000.00
Erma J. Dexter	Dep. Auditor	" " " "	1-12-'55	5,000.00

Insurance In Force

<u>Number</u>	<u>Company</u>	<u>Property</u>	<u>Expires</u>	<u>Amount</u>
1076	Glens Falls Ins. Co.	Blanket Co. Blds.	8-8-'56	12,000.00
1245	Fidelity & Guarantee Ins.	" "	8-8-'56	4,607.00
285011	Firemans Fund Ins.	" "	8-8-'55	7,000.00
	Dubuque Fire & M.	" "	8-8-'57	5,250.00
	Fidelity & Guar.	" "	8-8-'57	11,356.00
	Firemans Fund Ins. Co.	" "	8-8-'54	31,606.00
	" " "	" "	8-8-'53	31,607.00
1180	Fid. & Guar. Ins. Co.	" "	8-8-'55	13,106.00
526902	Royal Ins. Co.	" "	8-8-'55	11,500.00
	Home Fire. & M.Ins. Co.	" "	8-8-'57	15,000.00
50616	Continental Ins. Co.	" "	2-15-'56	7,000.00
	First Nat'l Ins. Co.	" "	4-26-'56	13,103.00
				\$163,135.00
78899	United Pacific Ins. Co.	Burglary & Robbery Co. Treasurer.	3-23-'54	4,500.00 4,500.00
3712-S	State Insurance Fund	Employers Liability.	Cont.	

Statement Of Comparison Budgets And Expense

January 14, 1952 to January 12, 1953

<u>Reconciliations:</u>	<u>Current Expense:</u>	<u>Budget</u>	<u>Expense</u>
Current Expense:	Auditor & Recorder	11,582.88	11,277.60
Warrants Issued 79,619.17	Sheriff	13,875.00	11,868.76
Cer. Paid 572.95	Assessor	15,742.40	11,968.91
80,192.12	Treasurer	7,836.87	7,315.64
Road & Bridge:	Prosecuting Attorney	4,123.83	3,804.50
R.&B.Warrants 130,204.73	Commissioners	5,535.00	4,902.45
Contributions 4,814.56	Health & Sanitation	1,555.00	60.75
135,019.29	District Court	2,900.00	1,172.42
Spec. R. War. 79,119.58	Probate Court	3,746.50	3,569.15
Spec. B. War. 25,736.51	Surveyor	324.92	289.01
239,875.38	Coroner	327.64	309.18
	Court House & Grounds	10,173.80	10,013.20
	General	5,682.00	5,590.68
	Elections	9,655.00	8,049.87
		93,060.84	80,192.12
	Road & Bridge	174,425.00	135,019.29
	Charity	12,850.00	8,633.42
	Agriculture	5,727.00	5,584.24
	Weeds	22,657.80	18,336.83