

AUDIT REPORT
FREMONT COUNTY, IDAHO
for the period
January 11, 1954
to
January 10, 1955

WARREN VICKREY

Certified Public Accountant

606 SOUTH SIXTH AVE.

POCATELLO, IDAHO

February 21, 1955

CERTIFICATE OF AUDIT

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

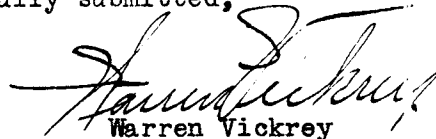
Gentlemen:

I have audited the records of Fremont County for the period from January 11, 1954 to January 10, 1955.

This audit has been performed and the following report prepared in accord with the Uniform Specifications of Audit as has been prescribed by the Bureau of Public Accounts for the State of Idaho, dated November 1, 1935.

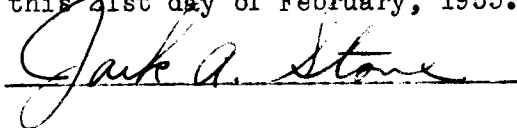
We feel the accompanying schedules of this report are correct and that they have been prepared to conform with generally accepted accounting principles applied on a basis consistent with the scope of your operations. Also, that they fairly present the financial position of your county as of the closing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

Respectfully submitted,



Warren Vickrey
Certified Public Accountant.

Subscribed and sworn before me
this 21st day of February, 1955.



Clerk of District Court

Comments And Recommendations

To comply with the same scope of our former audits we have made a somewhat detailed examination of the records of the fee collecting offices. The routing and accounts of these officers have become very standardized in the past few years and they are very consistent. A good record is being compiled and it is sufficient for your needs. These offices are handling the largest volume of business Fremont County has ever had and they are taking care of this increase without additional help and without delay to those served. This can be seen by a comparison of fees received and also by counting the items that pass through the offices.

By referring to schedule 8 you may note that this Statement of Revenue and Expense makes a very favorable showing. All county operating funds are very good. Expenditures have been kept within, or where cash balances were a little too strong, very close to revenues, and the fund operations give evidence of very good management. Expenditures for road purposes were unusually large for the 1954 year, which reflected the sums advanced on cooperative projects with the State Highway Department. It is not possible for your county to spend this amount every year but the projects were badly needed and funds were on hand for their completion. With the demand for roads and bridges in Fremont County we feel you will always have to project your plans several years ahead in order to have the proper State aid in connection with these proposed roads or their betterment. The current expense fund operates on a two year period, if a cycle of expenditures is to be completed and with your present levy you are proceeding on a very even plane. The charity fund shows the most healthy operation of any county in the state. We have used this many times as an example and do not feel it can be improved. In the past year the Weed fund has been favored by the use of some moneys to build a warehouse. This seems a timely move and should work to make your weed department more useful. As mentioned in our last report the Hospital Fund is new and should be watched. Remittances should not be made unless funds are on hand for the same and the levy should be kept low at all times. The expenditures last year will enforce a period of rest for the Special Road and Special Bridges Funds, but they will likely build up again and be ready when needed.

The budget of your county has been carefully handled. Expenditures are kept posted so balances are available at all times and allowances have been respected. Care has been used in the planning of budgets and you have always had cash or anticipated revenues sufficient to cover the planned expenditures.

Fund balances are a little above those suggested by the State Interim Tax Committee, but as their suggestions may never get to the legislature in the form of a bill, it may be just as well to maintain your present healthy financial position.

Consolidated Balance Sheet

January 10, 1955

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating funds</u>	<u>Capital Accounts</u>	<u>Special & Trust</u>
Cash	613,282.21	377,629.37		235,652.84
Cur. Real Taxes	244,318.57	103,505.90		140,812.67
Del. Real Taxes	47,206.02	23,111.62		24,094.40
Personal 1954	4,556.77	2,109.50		2,447.27
Del. Personal	3,754.20	1,708.01		2,046.19
County Property	<u>344,268.45</u>	<u> </u>	<u>344,268.45</u>	<u> </u>
	1,257,386.22	508,064.40	344,268.45	405,053.37
 <u>LIABILITIES:</u>				
Accounts Payable	69,061.14	69,061.14		
Warrants Payable	343,751.89	59,116.37		284,635.52
Reserves:				
Gen. School	80,029.28	80,029.28		
Spec. & Trust	120,417.85			120,417.85
Current Surplus	299,857.61	299,857.61		
Capital Surplus	<u>344,268.45</u>	<u> </u>	<u>344,268.45</u>	<u> </u>
	1,257,386.22	508,064.40	344,268.45	405,053.37

Fund Balances And Current Liability Of Co. Treasurer
And Tax-Collector As Of February 9, 1955 With Cash Sta-
tement As Of Same Time.

<u>Cash Statement</u>		<u>Fund Balances & Liabilities</u>	
Ida. Bank of Commerce	138,457.30	Fund Bal. 1-10-'55	613,282.21
First Security Bank; Tax Collector	174,057.20	Plus: Co. Aud. Cer. Nos. 1698-1715	85,934.90
Treasurer	40,910.32		
Warrants Paid	346,225.66	Tax Collections not yet turned	1,653.46
Ret. Checks	479.10		
	28.77		
Cash on Hand	712.22		
	<hr/>		<hr/>
	700,870.57		700,870.57

Schedule 19.

Depository Sureties, Feb. 9, 1955

First Security Bank:

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

#3577 U. S. A. Treas Bonds 2 $\frac{1}{8}$ %	100,000.00
10322 U. S. A. Treas Bonds 2 $\frac{1}{2}$ %	500,000.00
	<hr/>
	600,000.00

Idaho Bank of Commerce:

Trust receipts as indicated deposited by the Idaho Bank of Commerce,
Ashton, Idaho.

U. S. A. Treas Bonds 2 $\frac{1}{2}$ %	25,000.00	Utah 1st. Nat'l Bk.
So. Cal. Edison 3%	5,000.00	" " "
U. S. A. Treas Bonds 2 $\frac{1}{2}$ %	2,000.00	" " "
U. S. A. Treas Bonds 2 3/4%	10,000.00	" " "
Ind. Sch. Dist. #6	20,000.00	Wells-Fargo Bk. & Trust Co.
U. S. A. Treas Bonds 2 $\frac{1}{2}$ %	80,000.00	" " "
Moscow Class A. Sch. #281	3,000.00	Utah, 1st Nat'l Bk.
	<hr/>	
	145,000.00	

Operating Funds Balance Sheets

January 10, 1955

<u>ASSETS:</u>						
<u>Funds:</u>	<u>Cash</u>	<u>Current Real</u>	<u>Del. Real.</u>	<u>Personal 1954</u>	<u>Del. Personal</u>	<u>Totals</u>
State	68,425.41	12,182.66	4,635.22	424.37	395.97	86,063.63
Cur. Exp.	95,746.75	17,172.74	3,116.10	322.34	81.07	116,439.00
Road & B.	47,402.78	21,852.85	6,234.86	410.29	90.41	75,991.19
Co. Sch.	52,669.75	24,966.71	1,707.54	468.98	216.30	80,029.28
War. Red.	67.22					67.22
Agri.	14,968.80	2,340.06	682.60	43.96	99.07	18,134.49
Charity	19,805.97	2,340.06	2,318.77	43.96	459.52	24,968.28
Pest	296.45		89.51		4.20	390.16
Weed	5,616.26	3,911.87	1,732.88	58.70	199.37	11,519.08
S. Road	60,139.06	15,606.54	2,246.33	293.08	162.10	78,447.11
S. Bridge	6,092.20					6,092.20
Hospital	6,398.72	3,132.41	347.81	43.82		9,922.76
	377,629.37		23,111.62		1,708.01	
		103,505.90		2,109.50		508,064.40

<u>LIABILITIES:</u>					
<u>Funds:</u>	<u>A/c Pay.</u>	<u>War. Pay</u>	<u>Reserve</u>	<u>Surplus 1-10-'55.</u>	<u>Totals</u>
State	69,061.14			17,002.49	86,063.63
Cur. Exp.		4,205.13		112,233.87	116,439.00
Road & B.		15,506.59		60,484.60	75,991.19
Co. Sch.			80,029.28		80,029.28
War. Red.				67.22	67.22
Agri.		433.03		17,701.46	18,134.49
Charity		1,375.25		23,593.03	24,968.28
Insect Pest				390.16	390.16
Weed		432.72		11,086.36	11,519.08
S. Road		30,764.93		47,682.18	78,447.11
S. Bridge				6,092.20	6,092.20
Hospital		6,398.72		3,524.04	9,922.76
	69,061.14	59,116.37	80,029.28	299,857.61	508,064.40

Analysis Of Surplus Accounts

January 10, 1954 to January 10, 1955

<u>CREDITS:</u> F u n d s:	<u>Balances</u> 1-11-'54	<u>Excess</u> <u>Revenue</u>	<u>Trans.</u>	<u>Totals</u>
State	17,612.39	14.91		17,627.30
Current Expense	115,026.21		323.20	115,349.41
Road & Bridge	43,536.71	17,034.65		60,571.36
War. Red.	67.22			67.22
Agriculture	17,462.94	248.50		17,711.44
Charity	25,891.65			25,891.65
Insect Pest	9,640.16			9,640.16
Weed	12,391.16		561.10	12,952.26
S. Road	104,880.17			104,880.17
S. Bridge	21,710.70	.81		21,711.51
Hospital	3,315.06	218.58		3,533.64

<u>DEBITS:</u> F u n d s:	<u>Excess</u> <u>Expense</u>	<u>Taxes</u> <u>Cancelled</u>	<u>Balances</u> 1-10-'55	<u>Totals</u>
State		624.81	17,002.49	17,627.30
Cur. Expense	3,046.14	69.40	112,233.87	115,349.41
Road & B.		86.76	60,484.60	60,571.36
War. Red.			67.22	67.22
Agriculture		9.98	17,701.46	17,711.44
Charity	2,287.38	11.24	23,593.03	25,891.65
Insect Pest	9,250.00		390.16	9,640.16
Weeds	1,853.50	12.40	11,086.36	12,952.26
S. Road	57,137.41	60.58	47,682.18	104,880.17
S. Bridge	15,619.31		6,092.20	21,711.51
Hospital		9.60	3,524.04	3,533.64

Statement Of Revenue And Expense

January 11, 1954 to January 10, 1955

<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 1954	38,338.20	50,888.52	64,767.21	6,939.34	6,939.34	74,019.67
Pen. & Int.	456.07	556.01	656.98	83.46	118.54	755.16
Inherit. Tax	6,027.32	669.71				
Motor V. Lic.	76,455.16					
Court Fees	409.00					
St. & Co. Lic.	16.50	4.00				
Trailer Lic.	603.75	629.50				
Fines	359.10	90.75				313.75
Land Sales	2.10	9.33	.81	.05	.12	.83
Beer & Liq. Lic.		3,010.00				
Col. Fees		1,032.75				
Officers Fees		8,613.87				
Boat Lic.		320.60				
Costs		70.80				
Liquor App.		9,935.14				
Misc.		55.28			7.95	
St. Sch. App.						127,080.25
Forest			5,992.81			1,997.61
Motor U. App.			101,257.03			
Road Work			2,445.37			
Road Settlemt			3,782.40			
	<u>122,667.20</u>	<u>75,886.26</u>	<u>178,902.61</u>	<u>7,022.85</u>	<u>7,065.95</u>	<u>204,167.27</u>
<u>DEDUCT:</u>						
Expense	<u>122,652.29</u>	<u>78,932.40</u>	<u>161,867.96</u>	<u>6,774.35</u>	<u>9,353.33</u>	
<u>Excess Of:</u>						
Revenue	14.91		17,034.65	248.50		
Expense		3,046.14			2,287.38	
To Reserve						204,167.27

<u>REVENUE:</u>	<u>Weed</u>	<u>Spec. Road</u>	<u>Hospital</u>
Levy of 1954	9,252.46	46,262.30	9,252.46
Special Chges	1,401.96		
Pen. & Int.	125.36	434.27	34.09
Weed Chges	4,975.47		
Land Sales	.16		
	<u>15,755.41</u>	<u>46,696.57</u>	<u>9,286.55</u>
<u>DEDUCT:</u>			
Expense	<u>17,608.91</u>	<u>103,833.98</u>	<u>9,067.97</u>
<u>Excess Of:</u>			
Revenue			218.58
Expense	1,853.50	57,137.41	

Operation In State Account

January 11, 1954 to January 10, 1955

<u>Source</u>	<u>Balances 1-11-'54</u>	<u>Cash Collected</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balances 1-10-'55</u>
St. Chge 1953	35,665.73		35,665.73	35,665.73	
St. Chge 1954		35,202.69	35,865.46		35,865.46
Del. Taxes		4,291.17			
Int. & Pen.		456.07			
Land Sales		2.10			
Court Fees	75.00	138.00	213.00	192.00	21.00
Code	62.50	117.50	180.00	160.00	20.00
Judges Retirement	99.50	153.50	253.00	227.00	26.00
Inheritance Tax	175.57	6,027.32	6,202.89	2,694.59	3,508.30
St. & Co. Lic.	40.00	16.50	56.50	43.50	13.00
Motor V. Lic.	2,916.00	79,371.16	82,287.16	52,967.73	29,319.43
Trailer License	79.00	603.75	682.75	514.50	168.25
Traffic Fines		359.10	359.10	239.40	119.70
	<u>39,113.30</u>	<u>126,738.86</u>	<u>161,765.59</u>	<u>92,704.45</u>	<u>69,061.14</u>

Summary Of Accounts Payable

Total Accounts Payable	161,765.59
Less:	
<u>A/c Payable 1-11-'54</u>	<u>39,113.30</u>
Demand for 1954	122,652.29

Cash Operations In Funds

January 11, 1954 to January 10, 1955

Funds	Balances 1-11-'54	Apportion- ed to	Transferred		Disburs- ed from	Balances 1-10-'55
			To	From		
State	34,391.00	94,472.36	32,266.50		92,704.45	68,425.41
Cur. Exp.	95,489.35	76,994.51	1,355.95		78,093.06	95,746.75
Road & B.	24,855.79	179,573.20		4,909.28	152,116.93	47,402.78
Agri.	14,072.63	7,874.11			6,977.94	14,968.80
Charity	20,003.54	8,093.38			8,290.95	19,805.97
Co. School	50,121.88	204,956.67		202,408.80		52,669.75
Insect Pest	9,546.45				9,250.00	296.45
Weeds	7,750.06	15,489.23			17,623.03	5,616.26
War. Red.	67.22					67.22
Sch. A.322	16,096.51	23,391.65	20,079.91		43,155.78	16,412.29
Sch. A.#215	209,294.69	308,418.44	182,329.43	.54	550,804.45	149,237.57
Com. Sch.	9.00					9.00
Teach. Ret.	6,236.57	9,249.52			9,249.98	6,236.11
Land Sales	2,676.96	25.00				2,701.96
Tax. Cer.	172.43	160.99			220.32	113.10
Cities & V.	48,277.64	66,919.95	4,909.28	853.58	73,063.12	46,190.17
Sheriff's	239.40					239.40
Cemeteries	8,096.11	12,234.66	15.20	194.37	11,764.91	8,386.69
Watermaster	572.54	286.88				859.42
Vets Mem.	1,619.16	2,367.67			2,328.23	1,658.60
S. Bridge	21,710.70	.81			15,619.31	6,092.20
Hospital O.	5,943.02	9,067.97			8,612.27	6,398.72
Highway	31.61					31.61
Range Imp.	1,097.67	318.05			751.02	664.70
S. Road	86,154.04	47,054.07			73,069.05	60,139.06
B. of Edu.	1,061.26	715.41				1,776.67
Soil Con.	323.20			323.20		
Court Trust	5.00	420.00			420.00	5.00
Motor V. Lic	2,916.00	29,350.50		32,266.50		
So. Sec.	457.06	9,673.93			9,040.44	1,090.55
F.&G.Fines	519.00	217.50			716.50	20.00
Dep. Law E.		195.00			175.00	20.00
	669,807.49		240,956.27		1,164,046.74	
		1,107,521.46		240,956.27		613,282.21

Notes: Transfers summarized above have been examined by us and are in accord with our statutes.

Summary Of Receipts By Source

General Miscellaneous

January 11, 1954 to January 10, 1955

Motor Users	101,257.03			
Liquor App.	19,870.29	Current Collections, Real Rolls:		
Inheritance	6,697.03	Levy of 1953	187,533.28	
Road Work	2,103.30	Levy of 1954	<u>422,032.58</u>	
Costs	70.80			609,565.86
Refunds	336.72	Delinquent Collections, Real Rolls:		
Trust	420.00	Levy of 1950	1,746.86	
St. Sch.	127,080.25	Levy of 1951	11,042.60	
Forest App.	7,990.42	Levy of 1952	9,505.35	
		Levy of 1953	36,182.82	
		Pen. & Int.	<u>7,217.20</u>	
St. Road Settle	3,741.00			65,694.83
Sup. Sales	16.70	Personal Rolls:		
Range App.	<u>318.05</u>	Levy of 1951	67.39	
		Levy of 1952	589.05	
		Levy of 1953	8,093.38	
	269,901.59	Levy of 1954	<u>47,259.71</u>	
				56,009.53
		Fees Of Officers:		
		Auditor, Clerk & Recorder	4,747.77	
		Sheriff	2,643.38	
		Probate Judge	<u>2,432.70</u>	
				9,823.85
		Motor Vehicle License		76,429.41
		Trailer Houses		1,259.00
		Boats		320.60
		Social Security		9,673.93
		St. & Co. License		3,175.00
		Weed Charges		4,975.47
		Fines		456.40
		Sales Supplies		75.00
		Tax Certificates		160.99
		General Miscellaneous		<u>269,901.59</u>
				1,107,521.46

Fees Of Officers

January 11, 1954 to January 10, 1955

Auditor, Clerk & Recorder:

<u>Quarter</u>	<u>Totals</u>	<u>Clerk</u>	<u>Steno.</u>	<u>Code</u>	<u>Judges</u>	<u>Recorder</u>
1954						
First	713.14	58.00	21.00	17.50	23.50	593.14
Second	1,762.95	804.60	45.00	37.50	43.50	832.35
Third	1,186.80	147.00	51.00	42.50	60.50	885.80
Fourth	<u>1,045.00</u>	<u>65.00</u>	<u>21.00</u>	<u>20.00</u>	<u>26.00</u>	<u>913.00</u>
	4,707.89	1,074.60	138.00	117.50	153.50	3,224.29
St. Ele. F.	<u>39.88</u>					

4,747.77 Rec. by Source.

Sheriff:

<u>Quarter</u>	<u>Totals</u>	<u>Fees</u>	<u>Drivers License</u>
1954			
First	818.71	328.21	490.50
Second	631.14	159.64	471.50
Third	627.28	222.18	405.10
Fourth	<u>566.25</u>	<u>199.35</u>	<u>366.90</u>
	2,643.38	909.38	1,734.00

Probate Judge:

<u>Quarter:</u>	<u>Total</u>	<u>Civil</u>	<u>Crim- inal.</u>	<u>Probate</u>	<u>Mar- riages</u>	<u>F i n e s</u>	
						<u>Traffic</u>	<u>Crim.</u>
1954							
First	511.80	39.60	69.00	112.50		240.80	50.00
Second	678.40	66.40	78.00	47.00	10.00	417.00	60.00
Third	819.50	57.50	102.00	62.00	10.00	528.00	60.00
Fourth	<u>423.00</u>	<u>37.50</u>	<u>67.00</u>	<u>88.50</u>	<u>5.00</u>	<u>90.00</u>	<u>135.00</u>
	2,432.70	200.90	316.00	310.00	25.00	1,275.80	305.00

Cash Disbursements By Funds
January 11, 1954 to January 10, 1955

Current Expense	Warrants & Cer.		78,093.06
Insect Pest	"		9,250.00
Road & Bridge	R. & B. War.	152,116.93	
Special Road	"	73,069.05	
Special Bridge	"	<u>15,619.31</u>	
			240,805.29
Agriculture	Warrants		6,977.94
Charity	"		8,290.95
Weed Eradication	"		17,623.03
County Auditor's Warrants:			
Trust		420.00	
Sch. A 215	550,804.45		
Sch. A.322	<u>43,155.78</u>		
		593,960.23	
Cities & Villages		73,063.12	
Cemeteries		11,764.91	
State of Idaho		92,704.45	
Veterans Memorial		2,328.23	
Social Security		9,040.44	
Teachers Retirement		9,249.98	
Fish & Game Fines		716.50	
Traffic Fines		175.00	
Hospital Maintenance		<u>8,612.27</u>	
			802,035.13
Range Improvement	R. I. Warrants		751.02
Tax Certificates	Tax Cer. Applied		<u>220.32</u>
			1,164,046.74

Operation In Warrants

January 11, 1954 to January 10, 1955

<u>Funds</u>	<u>Outstanding 1-11-'54</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Outstanding 1-10-'55</u>
Current Expense	3,365.79	78,932.40	78,093.06	4,205.13
Road & Bridge	10,664.84	276,411.97	240,805.29	46,271.52
Charity	312.87	9,353.33	8,290.95	1,375.25
Agriculture	636.62	6,774.35	6,977.94	433.03
Weeds	446.84	17,608.91	17,623.03	432.72
State		92,704.45	92,704.45	
Trust		420.00	420.00	
Cities & Villages	51,183.50	71,000.67	73,063.12	49,121.05
Cemeteries	7,944.36	12,051.11	11,764.91	8,230.56
Insect Pest		9,250.00	9,250.00	
Class A. Sch.	332,498.68	486,233.78	593,960.23	224,772.23
Veterans Mem.	1,619.16	709.07	2,328.23	
F. & G. Fines		716.50	716.50	
Teachers Ret.		9,249.98	9,249.98	
Soc. Sec.	1,766.01	9,786.11	9,040.44	2,511.63
Hospital	5,943.02	9,067.97	8,612.27	6,398.72
Traffic Fines		175.00	175.00	
	416,381.69	1,090,445.60	1,163,075.40	343,751.89

Summary Of Road Expenditures:	<u>Paid</u>	<u>Issue</u>
Road & Bridge	152,116.93	156,958.68
Spec. Road	73,069.05	103,833.98
Spec. Bridge	15,619.31	15,619.31
	240,805.29	276,411.97

Operations In Taxes Receivable

January 11, 1954 to January 10, 1955

Current Real Rolls:

<u>Year</u>	<u>Balances</u> <u>1-11-'54</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>To Del-</u> <u>inquents</u>	<u>Balances</u> <u>1-10-'55</u>
1953	252,133.49		17.63	187,533.28	64,582.58	
1954		667,058.24	707.09	422,032.58		244,318.57

Delinquent Real Rolls:

<u>Year</u>	<u>Balances</u> <u>1-11-'54</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-10-'55</u>
1949	120.84				120.84
1950	1,900.38		21.72	1,746.86	131.80
1951	13,177.29			11,042.60	2,134.69
1952	25,924.28			9,505.35	16,418.93
1953				36,182.82	28,399.76
	<u>41,122.79</u>	<u>64,582.58</u>	<u>21.72</u>	<u>58,477.63</u>	<u>47,203.02</u>

Personal Rolls:

<u>Year</u>	<u>Balances</u> <u>1-11-'54</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-10-'55</u>
1951	63.88	3.51		67.39	
1952	695.16		106.11	589.05	
1953	6,962.23	1,256.84		8,093.38	125.69
1954		51,942.21	125.73	47,259.71	4,556.77
	<u>7,721.27</u>	<u>53,202.56</u>	<u>231.84</u>	<u>56,009.53</u>	<u>4,682.46</u>

Official Bonds

January 10, 1955

<u>Officer</u>	<u>Office</u>	<u>Surety Co.</u>	<u>Expires</u>	<u>Amount</u>
G. O. Neilson	Commissioner	Glens Falls Ind. Co.	1-9-'57	5,000.00
G. E. Davis	"	" " "	1-12-'55	5,000.00
Dan Reimann	"	Am. Sure Co.	1-3-'55	5,000.00
Jack A. Stone	Aud. & Rec. Clerk Court	Glens Falls Ind. Co. " " "	1-8-'55 1-8-'55	5,000.00 5,000.00
Nels T. Sahl	Pros. Attorney	United Pacific	1-14-'55	2,000.00
Helen Ferney	Tax-Collector	" "	1-14-'55	10,000.00
	Treasurer	" "	1-14-'55	40,000.00
	Pub. Adm.	" "	1-14-'55	2,000.00
Floyd Law	Assessor	" "	1-14-'55	10,000.00
E. O. Rich	Co. Supt. of Sch.	U.S.Fid. & Guar.	1-10-'55	2,000.00
Gordon R. Hillam	Justice	United Pacific	1-14-'55	1,000.00
F. DeStwolinski	Surveyor	Am. Sure Co.	1-3-'55	2,000.00
Frank Soule, Jr	Probate Judge	United Pacific		
Mrs Frank Soule	" "	" "	1-11-'55	5,000.00
Guy W. Hill	Sheriff	" "	1-14-'55	10,000.00
Milton D. Hansen	Coroner	" "	1-14-'55	1,000.00
Jay Foster	Dep. Treasurer	" "	1-14-'55	5,000.00
Beatrice Goulding	Dep. Assessor	" "	1-14-'55	2,000.00
Mary Sherline Murri	Dep. Auditor	Glens Falls Ind. Co.	5-2-'55	5,000.00

Insurance In Force

Fire insurance is carried under a blanket contract on county buildings with the exception of the Weed warehouse to the amount of \$166,976.00 while the Weed warehouse is insured to the amount of \$9,000.

A burglary and robbery policy is carried for the County Treasurer to the amount of \$4,500.00, and a Messenger robbery policy is in force to the amount of \$1,666.00.

Employees are covered by the State Insurance Fund for employers liability as required by statute, and the county is protected for motorized equipment used on the roads.

Comparison Of Budgets And Expense

January 11, 1954 to January 10, 1955.

<u>Reconciliations:</u>			<u>Budget</u>	<u>Expense</u>
Road & Bridge:		Current Expense Fund:		
Warrants	156,958.68	Auditor, & Recorder	11,983.50	11,080.36
Contributions	<u>4,909.28</u>	Sheriff	12,188.00	10,086.99
Expense	161,867.96	Assessor	12,355.45	10,360.40
Trans. S. Road	<u>3,645.18</u>	Treasurer	8,424.80	7,994.76
Budget Chges	165,513.14	Pros. Attorney	4,265.00	4,213.68
		Commissioners	6,047.00	5,949.74
		District Court	2,900.00	3,064.37
		Probate Court	4,215.00	3,973.99
		Surveyor	330.50	324.86
		Coroner	330.39	268.40
		Court House & Grounds	8,358.40	7,656.49
		General	5,685.00	6,929.25
		Elections	<u>8,905.00</u>	<u>7,029.11</u>
			85,988.04	78,932.40
		Road & Bridge	172,600.00	161,867.96
		Charity	13,650.00	9,353.33
		Agriculture	6,914.60	6,774.35
		Weeds	22,697.00	17,608.91