

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 10, 1955

to

January 9, 1956

WARREN VICKREY

Certified Public Accountant

606 SOUTH SIXTH AVE.

POCATELLO, IDAHO

February 6, 1956

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 10, 1955 to January 9, 1956.

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 7th day of February, 1956



Comments and Recommendations

Pursuant to the practice established in former audit reports we have made a somewhat detailed examination of the records of the fee collecting offices. The plan and the routing of these accounts have been brought up to a good standard in the past few years and these records are substantial to good comparisons. The volume of business for these offices continues to grow which of course means an increase in the fees received by the county. Although this growth is noted it is small and does not keep pace with the general increase in expense.

This failure to keep up with expenditures is quickly noted by referring to Schedule 8, Statement of Revenue and Expenditures, from which the following results can be drawn. The State Fund with a levy of 3.7 mills levy shows an excess revenue over expenditures of \$311.98. With a result that close, it could not be anticipated, but we would feel the levy is a little short, however it could be continued for another year. The Current Expense Fund with a 5.5 mill levy shows an excess expense of \$356.85 without provision for election expense or armory allotment. This levy should be raised for the 1956 year to at least cover anticipated expenditures, if such a raise is possible. Road & Bridge shows an excess expenditure of \$29,545.26, as the revenue does not include four quarters of apportionment from the Motor Users Fund, and if the fourth quarter is added would reduce this excess to around \$9,000.00. For several years part of the expenditures for Road & Bridge purposes has been met from reserves until the reserves of the Road & Bridge funds has been used. While this is the proper use of these funds we feel there should always be some reserve in a fund and are hoping that future budgets can be planned so that reserves can again be rebuilt to a healthy amount.

The levy for the Charity Fund is very low and should be raised to meet expenditures. Fremont County has the most efficient Charity Fund operation to our knowledge and we feel every consideration should be given to its needs. The levy for the Agriculture Fund at .5mill is not large and is not quite sufficient to meet expenditures for the past two years, however both Agriculture and Charity Funds have had good reserves and are not in bad condition. The operation of the Weed Fund seems to be increasing which again presents the problem of the ratio of county subsidy for this fund. For some years, while the total weed program was small, the county has paid over a half of the cost of weed eradication and the farmer has paid the other half. If this program finds a greater demand it may be necessary to place the charges for weed eradication higher, for the maximum levy for weed eradication purposes will not be sufficient to meet the former ratio, of county aid.

From our work on your records we feel the officers and employees of your county are doing their work well. Cash is carefully handled and all funds were found properly accounted for.

Consolidated Balance Sheet

January 9, 1956

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital</u>	<u>Special & Trust</u>
Cash	496,742.26	248,920.26		247,822.00
Cur. Real Tax	254,359.21	108,938.59		145,420.62
Del. Real Tax	44,143.43	32,186.28		11,957.15
Personal Tax	7,481.30	4,244.16		3,237.14
A/c Receivable	1,817.67			1,817.67
Co. Property	<u>361,453.95</u>	<u> </u>	<u>361,453.95</u>	<u> </u>
	1,165,997.82	394,289.29	361,453.95	410,254.58
 <u>LIABILITIES:</u>				
A/c Payable	44,617.59	44,617.59		
War. Payable	363,240.99	26,777.19		336,463.80
Reserves:				
School	83,863.08	83,863.08		
Special & Trust	73,790.78			73,790.78
Cur. Surplus	239,031.43	239,031.43		
Cap. Surplus	<u>361,453.95</u>	<u> </u>	<u>361,453.95</u>	<u> </u>
	1,165,997.82	394,289.29	361,453.95	410,254.58

Fund Balances And Current Liabilities Of Co. Treasurer
And Tax*Collector As Of February 1, 1956 With Cash Sta-
tement As Of Same Time

<u>Cash Statement</u>		<u>Fund Balances & Liabilities</u>	
Warrants Paid	350,207.74	Fund Balances 1-9-'56	496,742.26
Cash on Hand	1,684.26	<u>Plus Co. Aud. Cer. Nos.</u> 1947- 58	106,988.83
First Sec. Bank:		Tax Collections not yet turned	11,943.69
Treasurer	150,040.51		<u>&</u>
Tax-Collector	63,742.27		
Idaho Bk. of Commerce	<u>50,000.00</u>		615,674.78
	615,674.78		

Depository Sureties, January 9, 1956

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

9462 U. S. A. Treas Bonds 1964-'69	100,000.00	
9315 U. S. A. Treas Bonds 6-15-'58	100,000.00	
9313 U. S. A. Treas Bonds 6-15-'58	100,000.00	
10706 U. S. A. Treas Bonds 6-15-'58	<u>200,000.00</u>	500,000.00

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

U. S. A. Treas Bonds	25,000.00	Moscow Class A. Sch.	3,000.00
So. Cal. Edison 3% Bonds	5,000.00	Elmore Co. Class A. Sch.	20,000.00
U. S. A. Treas Bonds	2,000.00	U. S. A. Treas Bonds	<u>80,000.00</u>
U. S. A. Treas Bonds	10,000.00		145,000.00

Notes: In addition to the above securities the county is protected to the
amount of \$10,000.00 by the Federal Depositories Insurance Corp. in each
of the above depositories.

Operating Funds Balance Sheets

January 9, 1956

<u>ASSETS:</u> <u>Funds:</u>	<u>Cash</u>	<u>Current Real</u>	<u>Del- inquent</u>	<u>Personal</u>		<u>Totals</u>
				<u>1955</u>	<u>Del.</u>	
State	43,479.74	12,946.18	5,702.68	643.13	350.84	63,122.57
Cur. Exp.	87,995.74	17,733.45	4,573.96	442.77		110,745.92
Road & B.	11,251.56	25,806.74	8,120.22	482.63	154.39	45,815.54
Co. School	53,462.21	25,806.74	3,850.67	682.63	60.83	83,863.08
War. Red.	67.22					67.22
Agriculture	14,732.07	1,616.64	874.09	84.24	42.76	17,349.80
Charity	15,768.93	1,616.64	2,458.58	42.76	444.22	20,331.13
Insect Pest	296.45		89.51		4.20	390.16
Weed	3,149.20	4,062.09	2,199.39	85.27	179.93	9,675.88
Spec. Road	8,396.68	16,126.75	3,591.21	426.58	64.91	28,606.13
Spec. Bridge	3,822.16					3,822.16
Hospital	6,498.30	3,223.36	725.97	52.07		10,499.70
	248,920.26		32,186.28		1,302.08	
		108,938.59		2,942.08		394,289.29

<u>LIABILITIES:</u> <u>Funds:</u>	<u>A/c Pay</u>	<u>War. Pay.</u>	<u>Reserve</u>	<u>Surplus</u>	<u>Totals</u>
				<u>1-9-'56</u>	
State	44,617.59			18,504.98	63,122.57
Cur. Exp.		4,034.89		106,711.03	110,745.92
Road & B.		12,582.54		33,233.00	45,815.54
Co. Sch.			83,863.08		83,863.08
War. Red.				67.22	67.22
Agriculture		390.65		16,959.15	17,349.80
Charity		1,921.66		18,409.47	20,331.13
Insect Pest				390.16	390.16
Weeds		469.76		9,206.12	9,675.88
Spec. Road		879.39		27,726.74	28,606.13
Spec. Bridge				3,822.16	3,822.16
Hospital		6,498.30		4,001.40	10,499.70
	44,617.59		83,863.08		394,289.29
		26,777.19		239,031.43	

Analysis Of Surplus Accounts

January 10, 1955 to January 9, 1956

<u>CREDITS:</u> <u>Funds:</u>	<u>Balances</u> <u>1-10-'55</u>	<u>Excess</u> <u>Revenue</u>	<u>Tax</u> <u>Adj.</u>	<u>War.</u> <u>Adj.</u>	<u>Totals</u>
State	17,002.49	311.98	1,222.00		18,536.47
Cur. Expense	112,233.87		1,870.87	.06	114,104.80
Road & B.	60,484.60		2,183.04	162.22	62,829.86
War. Red.	67.22				67.22
Agriculture	17,701.46		311.20		18,012.66
Charity	23,593.03		366.36		23,959.39
Insect Pest	390.16				390.16
Weed	11,086.36		370.31		11,456.67
Spec. Road	47,682.18		1,527.67		49,209.85

<u>DEBITS:</u> <u>Funds:</u>	<u>Advance</u>	<u>Excess</u> <u>Expense</u>	<u>Tax</u> <u>Cancel</u>	<u>Balances</u> <u>1-9-'56</u>	<u>Totals</u>
State			31.49	18,504.98	18,536.47
Cur. Exp.	7,000.00	356.85	36.92	106,711.03	114,104.80
Road & B.		29,545.26	51.60	33,233.00	62,829.86
War. Red.				67.22	67.22
Agriculture		1,049.52	3.99	16,959.15	18,012.66
Charity		5,545.35	4.57	18,409.47	23,959.39
Insect Pest				390.16	390.16
Weed		2,243.91	6.64	9,206.12	11,456.67
Spec. Road		21,483.11		27,726.74	49,209.85

Statement Of Revenue And Expense
January 10, 1955 to January 9, 1956

<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 1955	39,692.47	51,693.08	75,226.73	4,712.51	4,712.51	75,226.73
Pen. & Int.	423.81	613.36	735.19	95.00	120.95	840.32
Inheritance T.	3,030.46	336.70				
Motor.V. Lic.	27,119.86					
Fees	402.00	9,081.72				
St. & Co. Lic.	26.00	25.00				
Trailer	552.50	557.50				
Fines Traffic etcl.	484.10	697.21				1,412.65
Land Sales	.37	.63	.73	.08	.16	1.03
License		2,999.00				
Col. Fees		1,127.99				
Liquor App.		13,900.10				
General		940.25		33.67	469.11	
St. Sch. App.						174,107.67
Forest App.			5,388.17			1,796.05
Motor Users			73,299.78			
Road Work			5,360.85			
	<u>72,731.57</u>	<u>81,972.54</u>	<u>160,011.45</u>	<u>4,841.26</u>	<u>5,302.73</u>	<u>253,384.45</u>
<u>DEDUCT:</u>						
Expense	<u>72,419.59</u>	<u>82,329.39</u>	<u>189,556.71</u>	<u>5,890.78</u>	<u>10,848.08</u>	

<u>Excess Of:</u>						
Revenue	311.98					
Expense		356.85	29,545.26	1,049.52	5,545.35	
To Reserve						253,384.45
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<u>REVENUE:</u>	<u>Weeds</u>	<u>Spec. Road</u>	<u>Hospital</u>
Levy of 1955	9,396.12	47,009.48	9,396.11
Weed Chges	1,020.15		
Pen. & Int.	160.54	525.07	56.43
Land Sales	.11	.52	
Weed Chges	<u>3,296.13</u>		
	13,873.05	47,535.07	9,452.54
<u>DEDUCT:</u>			
Expense	<u>16,116.96</u>	<u>69,018.18</u>	<u>9,172.92</u>

<u>Excess Of:</u>			
Revenue			279.62
Expense	2,243.91	21,483.11	

Operation In State Account

January 10, 1955 to January 9, 1956

<u>Source</u>	<u>Balances 1-10-155</u>	<u>Cash Collected</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balances 1-9-'56</u>
St. Charge 1954	35,865.46	9,152.52	35,865.46	35,865.46	
St. Charge 1955		26,077.85	39,804.67		39,804.67
Court Fees	21.00	138.00	159.00	135.00	24.00
Code	20.00	117.50	137.50	117.50	20.00
Judges Ret.	26.00	146.50	172.50	146.50	26.00
Inherit. Tax.	3,508.30	3,030.46	6,538.76	5,936.02	602.74
St. & Co. Lic.	13.00	26.00	39.00	27.00	12.00
Motor V. Lic.	29,319.43	27,419.86	56,439.29	52,708.61	3,730.68
Trailer Lic.	168.25	552.50	720.75	699.00	21.75
Traffic Fines	119.70	1,484.10	1,603.80	1,228.05	375.75
Land Sale		.37			
Del. Tax Col.		3,648.00			
Pen. & Int.		423.81			
	<u>69,061.14</u>	<u>71,917.47</u>	<u>141,480.73</u>	<u>96,863.14</u>	<u>44,617.59</u>

Summary Of Accounts Payable

Total A/c Payable	141,480.73
Less:	
A/c Payable 1-10-'55	<u>69,061.14</u>
Demand for 1955	72,419.59

Cash Operations In Funds

January 10, 1955 to January 9, 1956

Funds	Balances 1-10-'55	Apportion- ed to	Transferred		Disburs- ed from	Balances 1-9-'56
			To	From		
State	68,425.41	71,917.47			96,863.14	43,479.74
Cur. Exp.	95,746.75	80,620.57	1,127.99		88,499.57	87,995.74
Road & B.	47,402.78	156,167.32		5,103.07	187,215.47	11,251.56
Agri.	14,968.80	5,696.43			5,933.16	14,732.07
Charity	19,805.97	6,264.63			10,301.67	15,768.93
Co. School	52,669.75	252,775.82	9.00	251,992.36		53,462.21
Insect Pest	296.45					296.45
Weeds	5,616.26	13,612.86			16,079.92	3,149.20
War. Red.	67.22					67.22
Sch. 322	16,412.29	25,751.81	24,748.66		48,521.47	18,391.29
Sch. 215	149,237.57	306,973.17	227,344.57	100.87	530,623.24	152,831.20
Com. Sch.	9.00			9.00		
Teach Ret.	6,236.11	9,298.03			9,252.46	6,281.68
Land Sales	2,701.96	375.00				3,076.96
Tax Cer.	113.10	1,602.78		60.16	1,471.62	184.10
Cities & V.	46,190.17	74,945.06	5,103.07	883.80	75,150.13	50,204.37
Sheriff's	239.40					239.40
Cemeteries	8,386.69	12,283.80		184.03	12,083.20	8,403.26
Watermaster	859.42	203.01				1,062.43
Vets. Mem.	1,658.60	2,355.94			2,354.95	1,659.59
Spec. Bridge	6,092.20				2,270.04	3,822.16
Hospital	6,398.72	9,172.92			9,073.34	6,498.30
Hi. Dist.	31.61					31.61
Range	664.70	369.90			128.62	905.98
Spec. Road	60,139.06	47,161.34			98,903.72	8,396.68
B. of Edu.	1,776.67	500.31				2,276.98
Court Trust	5.00					5.00
Soc. Sec.	1,090.55	10,346.55			10,602.26	834.84
Fines F&G	20.00	12.50			32.50	
Law Enf.	20.00	442.00			457.00	5.00
Fire Dist		877.04				877.04
Boat Ins.		2,097.00			1,545.73	551.27
	613,282.21		258,333.29		1,208,363.21	
		1,091,823.26		258,333.29		496,742.26

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

Summary of Receipts By Source

January 10, 1955 to January 9, 1956

General Miscellaneous

State Sch.	174,107.67	Current Collections, Real Rolls:		
Motor Users	73,299.78	Levy of 1954	182,021.12	
Court	648.60	Levy of 1955	<u>426,994.72</u>	609,015.84
Liquor App.	27,800.22	Del. Collections, Real Rolls:		
Road Work etc	5,293.94	Levy of 1951	2,058.54	
Refunds	774.43	Levy of 1952	14,799.57	
Supplies & Costs	62.91	Levy of 1953	14,296.22	
Inheritance Tax	3,367.16	Levy of 1954	34,057.39	
		Pen. & Int.	<u>8,753.22</u>	73,964.94
Range Imp.	369.90	Personal Rolls:		
Forest App.	<u>7,184.22</u>	Levy of 1953	9.79	
	292,908.83	Levy of 1954	5,948.89	
		Levy of 1955	<u>47,196.72</u>	53,155.40
		Fees Of Officers:		
		Auditor, Clerk & Rec.	3,838.80	
		Sheriff	3,456.32	
		Estray	24.91	
		Probate Judge	<u>4,042.95</u>	11,362.98
		Motor V. License		27,463.86
		Trailers		1,110.00
		Soc. Sec. Trust		10,346.55
		St. & Co. License		3,165.00
		Boat Inspections		2,191.00
		Weed Charges		3,296.13
		Fines		1,817.20
		Sales of Co. Property		382.75
		Tax Certificates		1,602.78
		Rent		40.00
		General		<u>292,908.83</u>
				1,091,823.26

Fees Of Officers

January 10, 1955 to January 9, 1956

Clerk, Auditor & Recorder:

Quarter	Totals	Clerk	Steno.	Code	Judges	Recorder
1955						
First	795.10	92.00	33.00	27.50	37.50	605.10
Second	1,009.10	71.50	24.00	20.00	27.00	866.60
Third	990.20	154.50	57.00	50.00	56.00	672.70
Fourth	<u>1,044.40</u>	<u>66.50</u>	<u>24.00</u>	<u>20.00</u>	<u>26.00</u>	<u>907.90</u>
	3,838.80	384.50	138.00	117.50	146.50	3,052.30

Sheriff:		Drivers	
Quarter	Totals	Fees	License
1955			
First	639.78	301.88	337.90
Second	972.02	218.12	753.90
Third	1008.72	308.52	700.20
Fourth	<u>835.80</u>	<u>255.70</u>	<u>580.10</u>
	3,456.32	1,084.22	2,372.10

Probate		Judge:		Fines			
Quarter:	Totals	Civil	Crim- inal	Probate	Mar- riages	Traffic	Crip.
1955							
First	872.90	42.00	147.00	115.50	10.00	245.50	312.90
Second	914.05	44.55	162.00	63.50	10.00	494.00	140.00
Third	1306.50	106.00	207.00	82.50	30.00	621.00	260.00
Fourth	<u>949.50</u>	<u>85.50</u>	<u>219.00</u>	<u>58.50</u>	<u>10.00</u>	<u>319.50</u>	<u>257.00</u>
	4,042.95	278.05	735.00	320.00	60.00	1,680.00	969.90

Cash Disbursements By Funds

January 10, 1955 to January 9, 1956

Current Expense	Warrants & Cer.		89,499.57
Road & Bridge Warrants	Road & Bridge	187,215.47	
	Special Road	98,903.72	
	Special Bridge	<u>2,270.04</u>	
			288,389.23
Agriculture	Warrants		5,933.16
Charity	"		10,301.67
Weeds	"		16,079.92
County Auditor's Warrants:			
State of Idaho.		96,863.14	
Class A. Sch. # 215		530,623.24	
Class A. Sch. #322		48,521.47	
Cities & Villages		75,150.13	
Cemeteries		12,083.20	
Social Security Trust		10,602.26	
Boat Inspections		1,545.73	
Teacher's Retirement		9,252.46	
Hospital Aid		9,073.34	
Veterans Memorial		2,354.95	
Law Enforcement		457.00	
Fines, Fish & Game		<u>32.50</u>	
			796,559.42
Tax Certificates	Tax Certificates		1,471.62
Range Improvement	R. I. Warrants		<u>128.62</u>
			1,208,363.21

Operations In Warrants

January 10, 1955 to January 9, 1956

<u>Funds</u>	<u>Outstanding 1-10-'55</u>	<u>Issued</u>	<u>Cancel</u>	<u>Redeemed</u>	<u>Outstanding 1-9-'56</u>
Current Expense	4,205.13	90,875.12	.06	91,045.30	4,034.89
Road & Bridge	46,271.52	255,741.86	162.22	288,389.23	13,461.93
Charity	1,375.25	10,848.08		10,301.67	1,921.66
Agriculture	433.63	5,890.78		5,933.16	390.65
Weeds	432.72	16,116.96		16,079.92	469.76
State		96,863.14		96,863.14	
Cities & Vil.	49,121.05	79,319.68		75,150.13	53,290.60
Cemeteries	8,230.56	12,099.51		12,083.20	8,246.87
Class A.Schs.	224,772.23	624,109.67		579,144.71	269,737.19
Vets. Mem.		4,014.54		2,354.95	1,659.59
Teachers Ret.		9,252.46		9,252.46	
Soc. Sec.	2,511.68	10,743.09		10,602.26	2,652.51
Hospital	6,398.72	9,172.92		9,073.34	6,498.30
State Depts.		489.50		489.50	
Fire Dist.		877.04			877.04
	<u>343,751.89</u>		<u>162.28</u>		<u>363,240.99</u>
		<u>1,226,414.35</u>		<u>1,206,762.97</u>	

Notes: Current Expense Warrants Paid:

Current Expense	89,499.57
Boat Inspection	<u>1,545.73</u>
	91,045.30

Warrants Outstanding

January 9, 1956

<u>Current Expense</u>			<u>Road & Bridge</u>			<u>County Auditor's Warrants</u>		
<u>Number</u>	<u>Issue</u>	<u>Amount</u>	<u>Number</u>	<u>Issue</u>	<u>Amount</u>	<u>Nos.</u>	<u>District</u>	<u>Amount</u>
629	1952	12.00	756-832	1955	13,461.93	1570	Soc. Sec.	2,652.51
1219		2.80				1571	Sch.215	25,000.00
184	1953	7.00	<u>Distribution</u>			2	"	50,000.00
1378		43.75				3	"	167,245.23
1400	1954	7.00	Road & Bridge		12,582.54	4	Sch. 322	27,491.96
684		1.00	Special Road		879.39	5	St. Anthony	27,719.54
1008		12.75			13,461.93	6	Ashton	16,650.37
217	1955	5.00				7	Newdale	3,466.94
795		20.00				8	Parker	1,467.59
808		8.50				9	Teton	2,940.86
724		36.00				1580	Marysville	493.57
736		108.00				1	Drummond	551.73
739		93.90				2	Cem. #1	1,902.78
748-89		3,677.19				3	Cem. #2	2,002.56
		4,034.89				4	Cem. #3	2,209.88
						5	Cem. #4	1,391.21
						6	Cem. #5	740.44
						7	Ash. Hosp.	3,249.15
						8	St.A. Hosp.	3,249.15
						9	Vets	553.20
						1590	"	553.20
						1	"	553.19
						2	Fire Dist.	877.04
								342,962.10
								469.76

Schedule 13

Reconciliation Of Tax Certificates Out-

Standing January 9, 1956

<u>Certificates Out 2-2-'56</u>				<u>Operations In Certificates</u>	
<u>Number</u>	<u>Amount</u>	<u>No.</u>	<u>Amount</u>		
32	20.00	53	1.28		
35	10.00	55	10.00	Balance 1-9-'56	184.10
39	9.20	56	12.21	Applied	18.18
46	78.87	64	17.00		
48	5.00	65	2.36		165.92
			165.92		

Operations In Taxes Receivable
January 10, 1955 to January 9, 1956

Current Real Rolls:

<u>Year</u>	<u>Balances</u> <u>1-10-'55</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-'56</u>
1954	244,318.57	681,803.79	86.06 449.86	182,021.12 426,994.72	62,211.39	254,359.21

Delinquent Real Rolls:

<u>Year</u>	<u>Balances</u> <u>1-10-'55</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-9-'56</u>
1949	120.84		14.85		105.99
1950	131.80		14.85		116.95
1951	2,134.69		16.25	2,058.54	59.90
1952	16,418.93		16.31	14,799.57	1,603.05
1953	28,399.76			14,296.22	14,103.54
1954		62,211.39		34,057.39	28,154.00
	47,206.02	62,211.39	62.26	65,211.72	44,143.43

Personal Rolls:

<u>Year</u>	<u>Balances</u> <u>1-10-'55</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balance</u> <u>1-9-'56</u>
1953	125.69		58.25	9.79	57.65
1954	4,556.77	1,748.75		5,948.89	356.65
1955		54,398.27	134.53	47,196.72	7,067.03
	4,682.46	56,147.02	192.78	53,155.40	7,481.30

Bonds Of Officials

January 9, 1956

<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
Lester Young	Commissioner	Gen. Cas. Co.	1-10-'57	5,000.00
Dan Reimann	Commissioner	Am. Surety Co.	1-10-'59	5,000.00
Jack A. Stone	Aud. & Rec.	United Pacific	1-12-'59	5,000.00
	Clerk Dist. C.	United Pacific	1-12-'59	5,000.00
Nels T. Sahl	Pros. Attorney	United Pacific	1-14-'57	2,000.00
Helen C. Ferney	Tax-Collector	United Pacific	1-14-'57	10,000.00
	Treasurer	United Pacific	1-14-'57	40,000.00
	Public Adm.	United Pacific	1-14-'57	2,000.00
Floyd Law	Assessor	United Pacific	1-14-'57	10,000.00
Gordon R. Hillam	Justice	United Pacific	1-14-'57	1,000.00
F. DeStwolinski	Surveyor	Am. Surety Co.	1-14-'57	2,000.00
Ruth B. Schnurle	Probate Judge	United Pacific	1-11-'57	5,000.00
Guy W. Hill	Sheriff	United Pacific	1-14-'57	10,000.00
Milton D. Hansen	Coroner	United Pacific	1-14-'57	1,000.00
Seth E. Bradshaw	Dep. Sheriff	United Pacific	1-14-'57	5,000.00
Reva M. Burton	Dep. Treasurer	United Pacific	1-14-'57	5,000.00
Beatrice Goulding	Dep. Assessor	United Pacific	1-14-'57	2,000.00
Sherlene Murri	Dep. Auditor	United Pacific	1-12-'59	5,000.00
Orville Norris	Constable	United Pacific	1-14-'57	1,000.00

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 \$168,895.00, while the Weed Warehouse is insured in the amount of \$9,000.00

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

Employees are covered by the State Insurance Fund for employer liability as is required by statute, and the county carried protection on motorized equipment.

Comparison Of Budgets And Expense
January 10, 1955 to January 9, 1956

<u>Reconciliations:</u>			<u>Budget</u>	<u>Expense</u>
<u>Current Expense:</u>		<u>Current Expense Fund:</u>		
Expenditures	82,329.39	Auditor, & Recorder	12,218.50	13,279.77
Boat Insp.	1,545.73	Sheriff	14,679.75	13,829.12
Armory Advance	<u>7,000.00</u>	Assessor	11,986.00	12,446.46
		Treasurer	9,417.25	8,759.04
Issue	90,875.12	Pros. Attorney	4,599.50	4,995.71
		Commissioners	6,347.00	6,668.00
		District Court	1,900.00	1,375.11
		Probate Court	4,561.25	4,088.23
		Surveyor	349.50	344.46
		Coroner	642.05	453.54
		Court House & Grounds	8,592.00	8,623.33
		General	<u>7,600.00</u>	<u>7,466.62</u>
			83,892.80	82,329.39
<u>Road & Bridge:</u>				
Total Issue	255,741.86	Road & Bridge	202,700.00	189,556.71
<u>Less:</u>				
Issue:		Charity	13,074.00	10,848.06
Spec. Road	69,618.18			
Spec. Bridge	<u>2,270.04</u>	Agriculture	6,294.00	5,890.78
	<u>71,288.22</u>	Weeds	21,957.00	16,116.96
R. & B. Issue	184,453.64			
Contributions				
Cities & Vil.	<u>5,103.07</u>			
Expense	189,556.71			