

AUDIT REPORT
FREMONT COUNTY, IDAHO
for the period
January 9, 1956
to
January 14, 1957

WARREN VICKREY

Certified Public Accountant

606 SOUTH SIXTH AVE.

POCATELLO, IDAHO

February 8,,1957

CERTIFICATE OF AUDIT

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

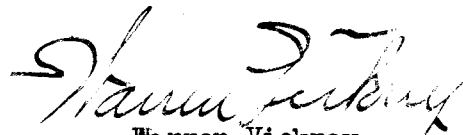
Gentlemen:

I have audited the records of Fremont County for the period from January 9, 1956 to January 14, 1957.

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.

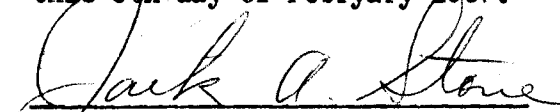
From our examination we feel the schedules of this report are correct and that they have been prepared to conform with generally accepted accounting principles applied on a basis consistent with the scope of your operations. Also, that they fairly present the financial position of your county as of the closing date of this period and show operations of 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 1957.



Clerk of District Court

Comments And Recommendations

As there was a change in the officer of the Sheriff this year the records of that office were verified at the time of this change. The records of the other fee collecting offices, the Auditor and the Probate Judge have been substantiated at the time of making this examination. For the past year the records of the fee collecting offices have been well kept and reports promptly made. Cash is properly accounted for and their accounts are in good order.

We feel it is always well to spend some on the Revenue and Expense Statement for the year, Schedule 8, as much can be learned from this statement. To review the funds shown on this statement and their progress for the year, the State Fund had a levy of 4 mills. The demand from the State was \$39,804.54 and with the above levy there was a little over \$3,000.00 to credit to the reserve. The Reserve of the State Fund is not strong so the levy should be continued. The Current Expense Fund with a 6 mill levy shows an excess expense of \$13,027.51. The 6 mill levy will about cover the usual expense of the fund for odd years, but the even years with election expense and the subsidy being allowed to the armory creates around \$14,000.00 more expenditures for the fund. The excess expenditure comes from the reserve of the fund but the reserve is in a good position and could stand another year at 6 mills. The Road and Bridge fund had a levy of 9 mills. This is a high levy but there is a great need for roads. The fund operated very well for the past year but the reserve is not high and a very conservative program should be continued.

For the Agriculture Fund there is a \$1,439.77 excess expense under a levy of $\frac{1}{2}$ mill. The levy is small but the reserve is in a very strong position so it would not hurt to again reduce it with a half mill levy for the next year. The Charity Fund with a 1 mill levy is just about breaking even, however the expense of this fund is increasing, the reserve is not too large, so it may be necessary to raise this levy before too long. The Weed Fund operates under a 1 mill levy, which is the legal limit. For this work the volume is small and includes the eradication of the weeds on the roads, which work is not yet billed to the Road & Bridge Fund. We feel, as the Weed Fund is more like a commercial enterprise than any other fund, that all charges for work should be billed. And, the work on the roads should be paid by that fund. Special Road and Hospital are shown on this statement but they are really Special Funds and are non-budgeted.

The records of the Assessor and the Treasurer carry-on in a very work-man-like fashion, records are posted promptly and cash is well accounted for. I appreciate the cooperation of the officers and deputies during our work on this examination and thank them for their assistance.

Consolidated Balance Sheet

January 14, 1957

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital</u>	<u>Trust & Special</u>
Cash	465,755.69	294,278.95		171,476.74
Cur. Real Taxes	267,347.51	118,820.13		148,527.38
Del. Real Taxes	49,144.09	34,394.04		14,750.05
Personal Taxes	6,553.10	3,492.86		3,070.24
Co. Property	<u>369,845.96</u>	<u> </u>	<u>369,845.96</u>	<u> </u>
	1,158,646.35	450,975.98	369,845.96	337,824.41
 <u>LIABILITIES:</u>				
Accounts Pay.	41,163.34	41,163.34		
Warrants Pay.	35,464.59	35,464.59		
Reserves:				
School	84,448.65	84,448.65		
Spec. & Trust	337,824.41			337,824.41
Current Surplus	289,899.40	289,899.40		
Capital Surplus	<u>369,845.96</u>	<u> </u>	<u>369,845.96</u>	<u> </u>
	1,158,646.35	450,975.98	369,845.96	337,824.41

Fund Balances And Current Liabilities Of Co. Treasurer
And Tax-Collector As Of February 5, 1957 With Cash Sta-
tement As Of Same Time

<u>Cash Statement</u>		<u>Fund Balances & Liabilities</u>	
Cash on hand	851.67	Fund Balances 1-1-57	465,755.69
Ret. Check	42.31		
		Plus: Co. Auditor's	
Warrants Paid	286,575.26	Cer. Nos. 2174-93	117,187.46
First Security Bank:		Tax collections not yet	
Treasurer	77,805.61	turned	740.14
Tax-Collector	168,412.49	Tax Certificate not yet	
		certified	4.05
Idaho Bank of Commerce	<u>50,000.00</u>		<u> </u>
	583,687.34		583,687.34

Depository Sureties, February 5, 1957

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

4739 U. S. A. Treas Bonds 2 $\frac{1}{2}$ % 500,000.00

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

		<u>Trust Receipt By</u>			
U.S.A. Treas Bonds 2 3/4%	10,000.00	First Nat'l Bk. Salt Lake City,			
U.S.A. Treas Bonds 2 $\frac{1}{2}$ %	25,000.00	" " " " " "			
So. Cal. Edison 3%	5,000.00	" " " " " "			
U.S.A. Treas Bonds 2 $\frac{1}{2}$ %	2,000.00	" " " " " "			
Moscow Class A Sch. 281	3,000.00	" " " " " "			
Class A Sch 6, Elmore Co.	20,000.00	Wells Fargo Bk. & Union Trust Co.			
U.S.A. Treas Bonds	<u>80,000.00</u>	" " " " " "			
	145,000.00				

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

Operating Funds Balance Sheets

January 14, 1957

ASSETS:

<u>Funds:</u>	<u>Cash</u>	<u>Cur.Real</u>	<u>Del.Real</u>	<u>Personal</u>	<u>Totals</u>
State	44,873.38	14,168.88	5,964.84	785.35	65,792.45
Cur. Exp.	79,021.13	19,841.59	4,805.50	347.50	104,015.72
Road & B.	23,749.43	29,773.20	8,880.34	518.42	62,921.39
Co. School	53,124.77	26,459.04	4,306.02	558.82	84,448.65
War. Red.	67.22				67.22
Agriculture	13,347.77	1,657.08	786.94	114.71	15,906.50
Charity	13,291.60	3,303.32	2,359.81	506.31	19,461.04
Insect Pest	296.45		89.51	4.20	390.16
Weed	2,477.35	3,775.43	2,520.39	242.12	9,015.29
Spec. Road	53,702.55	16,538.28	3,875.67	376.17	74,492.67
Spec. Bridge	3,822.16				3,822.16
Hospital	<u>6,505.14</u>	<u>3,303.31</u>	<u>805.02</u>	<u>29.26</u>	<u>10,642.73</u>
	294,278.95	118,820.13	34,394.04	3,482.86	450,975.98

LIABILITIES:

<u>Funds:</u>	<u>A/c Pay</u>	<u>War. Pay</u>	<u>Reserve</u>	<u>Surplus 1-14-'57</u>	<u>Totals</u>
State	41,163.34			24,629.11	65,792.45
Cur. Expense		13,253.86		90,761.86	104,015.72
Road & B.		20,090.18		42,831.21	62,921.39
Co. School			84,448.65		84,448.65
War. Red.				67.22	67.22
Agriculture		398.15		15,508.35	15,906.50
Charity		1,235.79		18,225.25	19,461.04
Insect Pest				390.16	390.16
Weeds		486.61		8,528.68	9,015.29
Spec. Road				74,492.67	74,492.67
Spec. Bridge				3,822.16	3,822.16
Hospital				<u>10,642.73</u>	<u>10,642.73</u>
	41,163.34	35,464.59	84,448.65	289,899.40	450,975.98

Analysis Of Surplus Accounts
January 9, 1956 to January 14, 1957

<u>CREDITS:</u> <u>F u n d s:</u>	<u>Balances</u> <u>1-9-'56</u>	<u>Excess</u> <u>Revenue</u>	<u>Trans</u>	<u>Totals</u>
State	18,504.98	3,379.85	2,916.00	24,800.83
Cur. Expense	106,711.03			106,711.03
Road & B.	33,233.00	10,639.50		43,872.50
War. Red.	67.22			67.22
Agriculture	16,959.15			16,959.15
Charity	18,409.47			18,409.47
Insect Pest	390.16			390.16
Weed	9,206.12			9,206.12
Spec. Road	27,726.74	45,982.70	879.39	74,588.83

<u>DEBITS:</u> <u>F u n d s:</u>	<u>Excess</u> <u>Expense</u>	<u>Taxes</u> <u>Cancelled</u>	<u>Trans.</u>	<u>Balances</u> <u>1-14-'57</u>	<u>Totals</u>
State		171.72		24,629.11	24,800.83
Cur. Exp.	13,027.51	113.65	78.88		
			2,729.13	90,761.86	106,711.03
Road & B.		161.90	879.39	42,831.21	43,872.50
War. Red.				67.22	67.22
Agriculture	1,439.77	11.03		15,508.35	16,959.15
Charity	165.07	19.15		18,225.25	18,409.47
Insect Pest				390.16	390.16
Weed	658.21	19.23		8,528.68	9,206.12
Spec Road.		96.16		74,492.67	74,588.83

Statement Of Revenue And Expense
January 9, 1955 to January 14, 1957.

<u>REVENUE:</u>	<u>State</u>	<u>Cur.Exp.</u>	<u>Road & Bridge</u>	<u>Agri.</u>	<u>Charity</u>	<u>Co. Sch.</u>
Levy of 1956	42,194.86	56,531.62	84,828.30	4,721.25	9,411.65	75,385.77
Pen. & Int.	352.10	488.15	625.56	66.42	69.18	682.95
Inheritance T.	1,659.00	184.33				
Motor V. Lic.	78,330.78					
St. & Co. Lic.	10.00	2,275.00				
Trailer Lic.	643.50	643.50				
Fines	1,773.00	91.35				2,100.73
Land Sales	3.97	6.37	7.44	1.06	1.46	8.52
Coll. Fees		1,114.16				
Officers Fees	361.00	8,035.79				
St. Liquor App.		12,907.25				
St. Sch. App.						153,090.98
Forest App.			7,421.08			2,473.69
Motor Users			105,123.07			
Road Work			4,467.40			
Rent		180.00				
Misc.		697.17			5.22	
	<u>125,328.21</u>	<u>83,154.69</u>	<u>202,472.85</u>	<u>4,788.73</u>	<u>9,487.51</u>	<u>233,742.64</u>
<u>DEDUCT:</u>						
Expense	<u>121,948.36</u>	<u>96,182.20</u>	<u>191,833.35</u>	<u>6,228.50</u>	<u>9,652.58</u>	
<u>Excess Of:</u>						
Revenue	3,379.85		10,639.50			
Expense		13,027.51		1,439.77	165.07	
To Reserve						233,742.64

<u>REVENUE:</u>	<u>Weeds</u>	<u>Special Road</u>	<u>Hospital</u>
Levy of 1956	9,411.65	47,119.96	9,411.65
Special Charges	656.60		
Pen. & Int.	122.83	426.82	79.99
Land Sales	1.06	5.31	.25
Weed Charges	4,094.34		
Misc.	41.25		
	<u>14,327.73</u>	<u>47,552.09</u>	<u>9,491.90</u>
<u>DEDUCT:</u>			
Expense	<u>14,985.94</u>	<u>1,569.39</u>	<u>2,834.10</u>
<u>Excess Of:</u>			
Revenue		45,982.70	6,657.80
Expense	658.21		

Operation In State Account

January 9, 1956 to January 14, 1957

<u>Source</u>	<u>Balances 1-9-'55</u>	<u>Cash Collection</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balances 1-14-'57</u>
Charge 1955	39,804.67		39,804.67	39,804.67	
Charge 1956		37,409.93	39,123.54		39,123.54
Charge 1953			47.54	47.54	
Court Fees	24.00	123.00	147.00	114.00	33.00
Code	20.00	105.00	125.00	95.00	30.00
Judges Ret.	26.00	133.00	159.00	115.00	44.00
Inherit. Tax.	602.74	1,659.00	2,261.74	1,775.74	486.00
St. & Co. Lic.	12.00	10.00	22.00	12.00	10.00
Motor V. Lic.	3,730.68	78,330.78	82,061.46 (2,941.75) ^a	78,445.61	674.10
Trailer License	21.75	643.50	665.25 25.75 ^a	669.00	22.00
Traffic Fines	375.75	1,773.00	2,148.75	1,408.05	740.70
Land Sales		3.97			
Del. Tax		3,336.97			
Pen. & Int.		352.10			
	<u>44,617.59</u>	<u>123,880.25</u>	<u>166,565.95</u> (2,916.00) ^a	<u>122,486.61</u>	<u>41,163.34</u>

Notes: (a) To reverse a transfer which was made in 1953 adjusting these balances.

Summary Of Accounts Payable

Total Accounts Payable	166,565.95
<u>Less:</u>	
A.c Payable 1-9-'56	<u>44,617.59</u>
Demand for 1956	121,948.36

Cash Operations In Funds

January 9, 1956 to January 14, 1957

<u>Funds</u>	<u>Balances 1-9-'56</u>	<u>Apportion- ed to</u>	<u>Transferred</u>		<u>Disburs- ed from</u>	<u>Balances 1-14-'57</u>
			<u>To</u>	<u>From</u>		
State	43,479.74	123,880.25			122,486.61	44,873.38
Cur. Exp.	87,995.74	79,682.47	1,114.16	39.88	89,731.36	79,021.13
Road & B.	11,251.56	197,702.97		5,355.72	179,849.38	23,749.43
Agriculture	14,732.07	4,836.70			6,221.00	13,347.77
Charity	15,768.93	7,861.12			10,338.45	13,291.60
Co. School	53,462.21	232,665.73		233,003.17		53,124.77
Insect Pest	296.45					296.45
Weeds	3,149.20	14,297.24			14,969.09	2,477.35
War. Red.	67.22					67.22
Sch. A#322	18,391.29	27,266.00	20,906.45	136.49	48,728.17	17,699.08
Sch. A#215	152,831.20	305,187.12	212,233.21		587,387.32	82,864.21
Teach Ret.	6,281.68	9,352.11			9,401.94	6,231.85
Land Sales	3,076.96	75.00				3,151.96
Tax Cer.	184.10	942.94			669.97	457.07
Cities & V.	50,204.37	72,123.87	5,355.72	928.65	84,264.58	42,490.73
Sheriff's R.	239.40					239.40
Cemeteries	8,403.26	12,337.28		185.51	12,182.45	8,372.58
Watermaster	1,062.43	145.52	.54			1,208.49
Vets Mem.	1,659.59	2,334.34			2,372.51	1,621.42
Spec. Bridge	3,822.16					3,822.16
Hospital	6,498.30	9,339.24			9,332.40	6,505.14
Highway	31.61					31.61
Range Imp.	905.98	357.01	39.88		114.20	1,188.67
Spec. Road	8,396.68	46,875.26			1,569.39	53,702.55
B. of Ed.	2,276.98	51.42				2,328.40
Court Trust	5.00	641.36			641.36	5.00
Soc. Sec.	834.84	11,102.68			10,946.32	991.20
Law Eng.	5.00	51.00			36.00	20.00
Fire Dist.	877.04	1,122.01		.54	1,103.56	894.95
Boat Ins.	551.27	3,055.25			1,926.40	1,680.12
Disaster Relief		4,832.00			4,832.00	
	496,742.26		239,649.96		1,199,104.46	
		1,168,117.89		239,649.96		465,755.69

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

Summary Of Receipts By Source

January 9, 1956 to January 14, 1957

General Miscellaneous

State Sch. App. 153,090.98
Liquor App. 25,814.49
Filing Fees 26.88
Motor Users App 105,123.07

Road Work 5,018.46
Costs 72.00
Inheritance Tax 1,843.33
Refunds 723.03
Disaster Relief 4,832.00
Damage Recovery 80.59
Forest App. 9,884.77
Grazing 357.01
Coop Retains 209.63

307,086.24

Real Rolls, Current Collections:

Levy of 1955 191,840.35
Levy of 1956 435,919.27

627,759.62

Real Rolls, Del. Collections:

Levy of 1952 1,542.37
Levy of 1953 12,003.58
Levy of 1954 12,301.38
Levy of 1955 31,467.07
Pen. & Interest 7,138.03

64,452.43

Personal Rolls:

Levy of 1953 47.07
Levy of 1954 39.88
Levy of 1955 6,805.73
Levy of 1956 48,229.25

55,121.93

Fees of Officers

Auditor, Clerk & Recorder 4,005.08
Sheriff 2,896.34
Boat Inspection 2,038.50
Estrays 82.10
Probate Judge 4,058.95

13,080.97

Motor V. License 78,330.78
Trailer License 1,287.00

79,617.78

St. & Co. License 2,375.00
Social Security 9,089.95
Weed Charges 6,107.07
Fines 1,452.50
Sales Co. Property 195.00
Tax Certificates 942.94
Rent 180.00
Court Trust 641.36
Supply Sales 15.10

General Miscellaneous

307,086.24

1,168,117.89

Fees Of Officers

January 9, 1955 to January 14, 1956

Clerk, Auditor & Recorder:

<u>Quarter</u>	<u>Totals</u>	<u>Clerk</u>	<u>Steno.</u>	<u>Code</u>	<u>Judges</u>	<u>Recorder</u>
1956						
First	738.13	47.00	15.00	12.50	18.50	645.13
Second	1,405.20	637.50	33.00	27.50	31.50	675.70
Third	833.75	104.00	42.00	35.00	39.00	613.75
Fourth	<u>1,028.00</u>	<u>105.00</u>	<u>33.00</u>	<u>30.00</u>	<u>44.00</u>	<u>816.00</u>
	4,005.08	893.50	123.00	105.00	133.00	2,750.58

Sheriff:

<u>Quarter</u>	<u>Totals</u>	<u>Fees</u>	<u>Drivers License</u>
1956			
First	748.33	216.83	531.50
Second	725.76	245.06	480.70
Third	776.88	391.48	385.40
Fourth	<u>645.37</u>	<u>230.87</u>	<u>414.50</u>
	2,896.34	1,084.24	1,812.10

Probate Judge:

<u>Quarter</u>	<u>Totals</u>	<u>Civil</u>	<u>Crim- inal</u>	<u>Mar- riages</u>	<u>Probate</u>	<u>F I N E S</u>		
						<u>Traffic</u>	<u>Crim.</u>	<u>F. & G.</u>
1956								
First	665.60	50.00	159.00	55.50	15.00	350.00	36.10	
Second	931.80	43.00	135.00	47.50	10.00	474.00	222.30	
Third	1,269.60	66.00	199.00	75.00	25.00	783.00	91.60	30.00
Fourth	<u>1,191.95</u>	<u>39.00</u>	<u>174.00</u>	<u>65.70</u>	<u>15.00</u>	<u>587.00</u>	<u>168.00</u>	<u>143.25</u>
	4,058.95	198.00	667.00	243.70	65.00	2,194.00	518.00	173.25

Cash Disbursements By Funds
January 9, 1956 to January 14, 1957

<u>Fund</u>	<u>Expended By</u>	<u>Amount</u>	<u>Totals</u>
Current Expense	Warrants		89,731.36
Road & Bridge	Warrants		179,849.38
Special Road	Warrants		1,569.39
Agriculture	Warrants		6,221.00
Charity	Warrants		10,338.45
Weed	Warrants		14,969.09
County Auditors Warrants:			
		587,387.32	
School A-215		48,728.17	
School A-322		84,264.58	
Cities & Villages		12,182.45	
Cemeteries			
State of Idaho		122,486.61	
Social Security		10,946.32	
Fire District		1,103.56	
Teachers Retirement		9,401.94	
Range Improvement		114.20	
Disaster Relief		4,832.00	
Law Enforcement (State)		36.00	
Court Trust		641.36	
Hospital Maintenance		9,332.40	
Vets Memorial		2,372.51	
Boats Inspection		<u>1,926.40</u>	
			895,755.82
Tax Certificates	Tax Certificates		<u>669.97</u>
			1,199,104.46

Operations In Warrants

January 9, 1956 to January 14, 1957

<u>Funds</u>	<u>Outstanding 1-9-'56</u>	<u>Issued</u>	<u>Dr. Adj.</u>	<u>Redeemed</u>	<u>Outstanding 1-14-'57</u>
Current Expense	4,034.89	98,911.33	39.00	89,731.36	13,253.86
Road & Bridge	13,461.93	186,477.63		179,849.38	20,090.18
Charity	1,921.66	9,652.58		10,338.45	1,235.79
Agriculture	390.65	6,228.50		6,221.00	398.15
Weeds	469.76	14,985.94		14,969.09	486.61
State		122,486.61		122,486.61	
Trust		641.36		641.36	
Cities & Vil.	53,290.60	30,973.98		84,264.58	
Cemeteries	8,246.87	3,935.58		12,182.45	
Special Road		1,569.39		1,569.39	
Class A. Schs.	269,737.19	366,378.30		636,115.49	
Vets. Mem.	1,659.59	712.92		2,372.51	
Teachers Ret.		9,401.94		9,401.94	
Soc. Sec.	2,652.51	8,293.81		10,946.32	
Hospital	6,498.30	2,834.10		9,332.40	
Fire Dist.	877.04	226.52		1,103.56	
Boat Insp.		1,926.40		1,926.40	
Law Enf.(State)		36.00		36.00	
Disaster Rel.		4,832.00		4,832.00	
	<u>363,240.99</u>		<u>39.00</u>		<u>35,464.59</u>
		870,504.89		1,198,320.29	

Warrants Outstanding

January 14, 1957

<u>Current Expense:</u>			<u>Road & Bridge</u>			<u>Weeds</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>
629	1952	12.00	746-811	1956	20,090.18	123	1953	351.00
1219		2.80				166-172	1956	<u>135.61</u>
184	1953	7.00						486.61
1378		43.75						
1400	1954	7.00						
684		1.00						
1008		12.75						
795	1955	20.00						
808		8.50						
214	1956	12.66						
592		8.00						
863		8.25						
885		15.25						
1010		9.00						
1115		2.20						
1133		23.00						
1161-1225		<u>13,060.70</u>						
		13,253.86						

			<u>Charity</u>			<u>Agriculture</u>		
			<u>Number</u>	<u>Issue</u>	<u>Amount</u>	<u>Number</u>	<u>Issue</u>	<u>Amount</u>
			177-199	1956	1,235.79			
						41	1956	73.33
						85		2.60
						120		1.50
						127-138		<u>320.72</u>
								398.15

Schedule 13

Tax Certificates, January 14, 1957

Unapplied February 6, 1957

Reconciliation To February 6, 1957

<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>		
32	20.00	93	10.89	Balance January 14, 1957	457.07
53	1.28	94	43.84	Issued	<u>4.05</u>
69	36.26	95	4.80		461.12
72	1.81	96	34.37	<u>Deduct:</u> Applied	<u>255.26</u>
75	10.00	98	1.97	Unapplied 2-6-'57	205.86
81	4.35	99	.75		
91	31.49	101	<u>4.05</u>		
			205.86		

Operations In Taxes Receivable
January 9, 1956 to January 14, 1957

Current Real Rolls:

<u>Year</u>	<u>Balances</u> <u>1-9-'56</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>To Del-</u> <u>inquents</u>	<u>Balances</u> <u>1-14-'57</u>
1955	254,359.21			191,840.35	62,518.86	
1956		704,079.60	812.82	435,919.27		267,347.51

Delinquent Real Rolls:

<u>Year</u>	<u>Balance</u> <u>1-9-'56</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-14-'57</u>
1949	105.99				105.99
1950	116.95				116.95
1951	59.90				59.90
1952	1,603.05		35.38	1,542.37	25.30
1953	14,103.54		58.80	12,003.58	2,041.16
1954	28,154.00		56.75	12,301.38	15,795.87
1955		62,518.86	52.87	31,467.07	30,998.92
	44,143.43	62,518.86	203.80	57,314.40	49,144.09

Personal Rolls:

<u>Year</u>	<u>Balances</u> <u>1-9-'56</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-14-'57</u>
1953	57.65		10.58	47.07	
1954	356.63		53.30	39.88	263.45
1955	7,067.02	760.30		6,805.73	1,021.59
1956		707.34			
		53,058.32	268.35	48,229.25	5,268.06
	7,481.30	54,525.96	332.23	55,121.93	6,553.10

Bonds Of Officials

January 14, 1957

<u>Officer</u>	<u>Office</u>	<u>Surety Co.</u>	<u>Expires</u>	<u>Amount</u>
G. O. Neilson	Commissioner	Glens Falls Ind.	1-9-'57	5,000.00
Lester Young	Commissioner	Gen. Cas. Co.	1-9-'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 Court	United Pacific	1-12-'59	5,000.00
Nels T. Sahl	Attorney	United Pacific	1-14-'57	2,000.00
Helen C. Ferney	Treasurer	United Pacific	1-14-'57	40,000.00
	Tax-Collector	United Pacific	1-14-'57	10,000.00
	Pub. Adm.	United Pacific	1-14-'57	2,000.00
Floyd Law	Assessor	United Pacific	1-14-'57	10,000.00
Robert K. Hillman	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
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
Sherline Murri	Dep. Auditor	United Pacific	1-12-'59	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 \$181,713.00, while the Weed Warehouse is protected to 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.

Motorized equipment is covered for public liability and property damage, and the employees are insured by the State Insurance Fund as required by our statutes.

Comparison Of Budgets And Expense

January 9, 1956 to January 14, 1957

Reconciliations:

		<u>Budgets</u>	<u>Expense</u>
Current Expense:			
Expense	96,182.20		
Boat Inspections	<u>2,729.13</u>		
Warrants Issued	98,911.33		
Road & Bridge:			
Warrants Issued	186,477.63		
Contributions	<u>5,355.72</u>		
	191,833.35		
Current Expense Fund:			
Auditor & Recorder		13,145.00	12,515.33
Sheriff		13,916.00	13,916.76
Assessor		11,925.00	11,542.01
Treasurer		8,840.00	8,401.82
Pros. Attorney		5,015.00	4,660.72
Commissioners		7,547.00	7,096.33
District Court		1,900.00	1,723.66
Probate Court		4,539.00	4,498.76
Surveyor		331.00	307.14
Coroner		642.05	512.74
Court House & Grounds		8,792.00	8,342.91
General		21,200.00	15,258.67
Election		<u>8,580.00</u>	<u>7,405.35</u>
		106,372.05	96,182.20
Road & Bridge		203,100.00	191,833.35
Charity		10,268.00	9,652.58
Agriculture		6,294.00	6,228.50
Weed Fund		22,718.00	14,985.94