

AUDIT REPORT
FREMONT COUNTY, IDAHO
for the period
January 14, 1957
to
January 13, 1958

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO

February 6, 1958

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 14, 1957 to January 13, 1958.


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 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. In our opinion, they present fairly 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 6th day of February, 1958.



STATE OF IDAHO

Comments And Recommendations

For the last biennium there was a change in Sheriff and during the past year a new Probate Judge was appointed. These changes make two relative new fee collecting officers. Contrary to the general view of the public, it takes some time to train a competent public official. It costs money to do this, taxpayers money.

In accord with the usual scope of our audits a somewhat detailed verification has been made of the records of the fee collecting offices. The records of the office of Auditor and Recorder have been well made for years, and they continue in good order. The new officers are doing very well, responsibilities are being assumed, and we feel in time their records will be up to the standard of most of the Idaho counties.

At the end of each audit period it seems well to spend some time going over the operations statement for the past year. At that time it is fresh in our thinking and the various causes and effects can be brought to your attention. The State Fund has a 3.5 mill levy. This is not quite enough to cover the State Charge but it is very close and it seems it could be continued. The reserve of this fund is not large but it is fair. The Current Expense Fund has a 6.5 mill levy. For the 1957 year this resulted in an excess revenue of \$3,073.58 however there are election costs to be provided in the even years. When this addition is made to the other expenditures there will be an excess expenditure of around \$5,000.00. The reserve is strong, and while you cannot continue to spend more than your income for many years we would feel the reserve could absorb this excess for the 1958 year.

The Road and Bridge Fund has a 9 mill levy. The reserve is low. For the 1957 year there was an excess revenue of almost \$,8,000.00. The budget for this fund should be less than the contemplated revenue for several years to let the reserve build up again, as the levy seems high enough. Agriculture Fund went over its income by \$1,237.79 for the 1957 year, however the reserve is high and it could be allowed to exceed revenues again in 1958 without damage. The Charity Fund is in somewhat the same condition as the reserve is strong, the small amounts that revenues will likely be exceeded will not likely be material.

The Weed Fund may need a little attention as the one mill levy does not seem to keep it on an even keel. Before the season, as at the beginning of every work year, a test should be made of the cost of eradication by the intended method. If past charges are not high enough they should be adjusted at that time. Also the work done for the Road Fund should be paid for into the Weed Fund by the Road Fund. With proper planning we would feel the Weed Fund should have no money troubles.

Consolidated Balance Sheet

January 13, 1958

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital</u>	<u>Special & Trust</u>
Cash	507,951.41	274,545.61		233,405.80
Cur. Real Tax	266,637.69	118,106.34		148,531.35
Del. Real Tax	52,497.17	36,294.24		16,202.93
Personal Tax	4,895.14	2,611.50		2,283.64
Co. Property	<u>374,009.93</u>	<u> </u>	<u>374,009.93</u>	<u> </u>
	1,205,991.34	431,557.69	374,009.93	400,423.72
 <u>LIABILITIES:</u>				
A/c Payable	49,054.33	49,054.33		
Warrants Pay.	25,100.86	25,100.86		
Reserves:				
Schools	82,936.25	82,936.25		
Spec. & T.	400,423.72			400,423.72
Current Surplus	274,466.25	274,466.25		
Cap. Surplus	<u>374,009.93</u>	<u> </u>	<u>374,009.93</u>	<u> </u>
	1,205,991.34	431,557.69	374,009.93	400,423.72

Fund Balances and Current Liabilities of Co. Treasurer
and Tax-Collector as of February 5, 1958 with Cash
Statement as of Same Time

<u>Cash Statement</u>		<u>Fund Balances and Liabilities</u>	
Warrants Paid	350,146.26	Fund Balances 1-13-'58	507,951.41
First Security Bank:		<u>Plus, Co. Aud. Certificates</u>	
Treasurer	218,220.00	Nos. 2390-2400	117,408.76
Tax Collector	7,121.79		
Idaho Bank of Commerce	50,000.00	Tax Collections (Not yet turned)	171.30
Cash on Hand	<u>167.50</u>	Tax Certificates	<u>124.08</u>
	625,655.55		625,655.55

Schedule 19

Depository Sureties, February 5, 1958

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

5079 U. S. A. Treas Bonds 2 $\frac{1}{2}$ % 11-15-'61 300,000.00

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

		<u>Trust Receipt of:</u>	
U. S. A. Treas Bonds 2 $\frac{1}{2}$ %	130,000.00	Wells Fargo Bank & Trust Co.	
U. S. A. Treas Bonds 2 $\frac{1}{2}$ %	25,000.00	" " " " "	
Class A. Sch. 6 Elmore Co.	20,000.00	" " " " "	
U. S. A. Treas Bonds 2 $\frac{1}{2}$ %	2,000.00	Utah First Nat'l Bk.	
U. S. A. Treas Bonds 2 $\frac{1}{2}$ %	25,000.00	" " " " "	
So. Cal. Edison 3% Bonds	5,000.00	" " " " "	
Class A. Sch. 281	<u>3,000.00</u>	" " " " "	
	210,000.00		

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

Operating Funds Balance Sheets

January 13, 1958

<u>ASSETS:</u>					
<u>Funds:</u>	<u>Cash</u>	<u>Cur.Real</u>	<u>Del.Real</u>	<u>Personal</u>	<u>Totals</u>
State	54,550.67	12,314.53	6,174.72	587.09	73,627.01
Cur. Expense	70,939.33	21,450.62	5,128.15	237.28	97,755.38
Road & B.	27,854.27	29,716.88	9,646.25	323.28	67,540.68
Co. School	51,494.76	26,412.57	4,649.33	379.59	82,936.25
War. Red.	67.22				67.22
Agriculture	12,089.08	1,646.68	750.34	102.93	14,589.03
Charity	13,576.85	3,304.31	2,507.08	486.07	19,874.31
Insect Pest	296.45		89.51	4.20	390.16
Weed	(917.94)	3,445.84	2,506.79	219.87	5,254.56
Spec. Road	34,127.41	16,510.60	4,010.24	264.17	54,912.42
Spec. Bridge	3,822.16				3,822.16
Hospital	6,645.35	3,304.31	831.83	7.02	10,788.51
	274,545.61	118,106.34	36,294.24	2,611.50	431,557.69

<u>LIABILITIES:</u>					
<u>Funds:</u>	<u>A/c Pay</u>	<u>War.Pay.</u>	<u>Reserve</u>	<u>Surplus</u>	<u>Totals</u>
State	49,054.33			24,572.68	73,627.01
Cur. Exp.		3,970.97		93,784.41	97,755.38
Road & B.		16,810.98		50,729.70	67,540.68
Co. School.			82,936.25		82,936.25
War. Red.				67.22	67.22
Agriculture		247.78		14,341.25	14,589.03
Charity		1,768.79		18,105.52	19,874.31
Insect Pest				390.16	390.16
Weed		1,066.30		4,188.26	5,254.56
Spec. Road		1,236.04		53,676.38	54,912.42
Spec. Bridge				3,822.16	3,822.16
Hospital				10,788.51	10,788.51
	49,054.33	25,100.86	82,936.25	274,466.25	431,557.69

Analysis Of Surplus Accounts

January 14, 1957 to January 13, 1958

<u>CREDITS:</u> <u>F u n d s:</u>	<u>Balances</u> <u>1-14-'57</u>	<u>Excess</u> <u>Revenue</u>	<u>War.</u> <u>Adj.</u>	<u>Totals</u>
State	24,629.11			24,629.11
Current Exp.	90,761.86	3,073.58		93,835.44
Road & B.	42,831.21	7,895.94	42.80	50,769.95
Agriculture	15,508.35		73.33	15,581.68
Charity	18,225.25			18,225.25
Weed	8,528.68			8,528.68
Spec. Road	74,492.67			74,492.67

<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>Surplus</u> <u>1-13-'58</u>	<u>Totals</u>
State	19.54	36.89		24,572.68	24,629.11
Cur. Expense		27.88	23.15	93,784.41	93,835.44
Road & B.		40.25		50,729.70	50,769.95
Agriculture	1,237.79	2.64		14,341.25	15,581.68
Charity	115.95	3.78		18,105.52	18,225.25
Weed	4,314.12	26.30		4,188.26	8,528.68
Spec. Road	20,791.92	24.37		53,676.38	74,492.67

Statement Of Revenue And Expense
January 14, 1957 to January 13, 1958

<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 1957	37,476.53	61,146.15	84,709.62	4,693.92	9,419.14	75,290.49
Pen. & Int.	412.29	559.59	775.04	61.51	76.77	787.62
Inherit. Tax	3,790.01	421.34				
M.V.Lic.	76,734.98					
Court Fees	372.00					
St. & Co. Lic.	10.50	2,994.50				
T.H.Lic.	715.50	730.50				
Fines	2,800.80	283.15				1,842.15
Land Sales	5.52	5.65	6.72	.88	.93	7.45
Co. Fees		1,048.45				
Officers Fees		9,023.13				
Boat License		1,686.93				
M.V.Lic. Trans		574.00				
Liquor App.		10,921.52				
Miscellaneous		816.63	1,493.29			
Motor U. App.			111,001.44			
St.Sch. App.						186,379.22
Forest App.			6,571.21			
	<u>122,318.13</u>	<u>90,211.54</u>	<u>204,557.32</u>	<u>4,756.31</u>	<u>9,496.84</u>	<u>204,306.93</u>
<u>DEDUCT:</u>						
Expenditures	<u>122,337.67</u>	<u>87,137.96</u>	<u>196,661.38</u>	<u>5,994.10</u>	<u>9,612.79</u>	
<u>Excess Of:</u>						
Revenue		3,073.58	7,895.94			
Expenditures	19.54			1,237.79	115.95	
To Reserve						204,306.93

<u>REVENUE:</u>	<u>Weed</u>	<u>Spec.Road</u>	<u>Hospital</u>
Levy of 1957	9,419.14	47,064.38	9,419.14
Spec. Charges	272.70		
Pen. & Int.	185.66	492.20	98.35
Land Sales	.93	4.66	.93
Weed Charges	6,063.52		
Miscellaneous	102.29		
	<u>16,044.24</u>	<u>47,561.24</u>	<u>9,518.42</u>
<u>DEDUCT:</u>			
Expenditures	<u>20,358.36</u>	<u>68,353.16</u>	<u>9,367.79</u>
<u>Excess Of:</u>			
Revenue			150.63
Expenditures	4,314.12	20,791.92	

Operation In State Account

January 14, 1957 to January 13, 1958

<u>Source</u>	<u>Balances 1-14-'57</u>	<u>Cash Collection</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balances 1-13-'58</u>
Charge of 1956	39,123.54	10,798.74	39,123.54	39,123.54	
Charge of 1957		24,791.60	37,913.88		37,913.88
Court Fees	33.00	126.00	159.00	93.00	66.00
Code	30.00	105.00	135.00	80.00	55.00
Judges Ret.	44.00	141.00	185.00	108.00	77.00
Inherit. Tax	486.00	3,790.01	4,276.01	1,542.71	2,733.30
St. & Co. Lic.	10.00	10.50	20.50	10.00	10.50
M. V. Lic.	674.10	76,734.98a	77,409.08	69,567.53	7,841.55
Trailer H. Lic.	22.00	715.50	737.50	703.50	34.00
Fines	740.70	2,800.80	3,541.50	3,218.40	323.10
Land Sales		5.52			
Del. Tax		3,692.03			
Pen. & Int.		412.29			
	<u>41,163.34</u>	<u>124,123.97</u>	<u>163,501.01</u>	<u>114,446.68</u>	<u>49,054.33</u>

Notes: (a) To be corrected in 1958.

<u>Summary Of Accounts Payable</u>	
Total Accounts Payable	163,501.01
<u>Less:</u>	
A/c Payable 1-14-'57	<u>41,163.34</u>
Demand for 1957	122,337.67

Cash Operations In Funds

January 14, 1957 to January 13, 1958

<u>Funds</u>	<u>Balances 1-14-'57</u>	<u>Apportion- ed to</u>	<u>Transferred</u>		<u>Disburs- ed from</u>	<u>Balances 1-13-'58</u>
			<u>To</u>	<u>From</u>		
State	44,873.38	124,123.97	1.01	1.01	114,446.68	54,550.67
Cur. Exp.	79,021.13	85,633.63	2,728.57		96,444.00	70,939.33
Road & B.	23,749.43	204,002.62		6,202.89	193,694.89	27,854.27
Agriculture	13,347.77	4,812.45			6,071.14	12,089.08
Charity	13,291.60	9,365.04			9,079.79	13,576.85
Co. School	53,124.77	264,279.01		264,925.71	983.31	51,494.76
Insect Pest	296.45					296.45
Weeds	2,477.35	16,383.38			19,778.67	(917.94)
War. Red.	67.22					67.22
Sch. A. 322	17,699.08	26,851.37	22,246.90		50,807.61	15,989.74
Sch. A 215	82,864.21	313,427.26	244,219.93	1,541.12	498,560.55	140,409.73
Teach Ret.	6,231.85	9,507.99			9,413.84	6,326.00
Land Sales	3,151.96	5.00				3,156.96
Tax Cer.	457.07	1,045.71			1,175.43	327.35
Cities & V.	42,490.73	69,855.70	6,208.09	869.58	69,399.98	48,284.96
Sheriff's R.	239.40					239.40
Cemeteries	8,372.58	12,416.81	5.84	189.91	12,096.79	8,508.53
Watermaster	1,208.49	136.76				1,345.25
Vets Mem.	1,621.42	2,369.37			2,334.62	1,656.17
Spec. Bridge	3,822.16					3,822.16
Hospital	6,505.14	9,508.00			9,367.79	6,645.35
Highway	31.61					31.61
Range Imp.	1,188.67	308.25			94.80	1,402.12
Spec. Road	53,702.55	47,541.98			67,117.12	34,127.41
B. of Ed.	2,328.40					2,328.40
Court Trust	5.00	1,025.00			1,000.00	30.00
Soc. Sec.	991.20	15,146.51			12,866.19	3,271.52
Law Enf.	20.00	349.00			251.00	118.00
Fire Dist.	894.95	1,201.14			1,186.81	909.28
Waterways	1,680.12	793.52		1,680.12	1,722.74	(929.22)
Disaster Rel.		3,865.60			3,865.60	
	465,755.69		275,410.34		1,181,759.35	
		1,223,955.07		275,410.34		507,951.41

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

Summary Of Receipts By Source

January 14, 1957 to January 13, 1958

General Miscellaneous

St. School App.	186,379.22			
Liquor App.	21,843.03			
Motor Users	111,001.44	Real Rolls, Current Collections		
Supplies	.70	Levy of 1956	200,481.58	
		Levy of 1957	<u>432,376.94</u>	632,858.52
Refunds	690.74	Real Rolls, Delinquent Collections:		
Trust	1,256.00	Levy of 1953	1,995.67	
Road Work	754.45	Levy of 1954	13,708.84	
Costs	139.75	Levy of 1955	13,702.46	
		Levy of 1956	33,904.74	
Inheritance Tax	4,213.42	Penalty & Interest	<u>8,352.64</u>	71,664.35
Forest App.	9,387.44			
Range Imp.	308.25	Personal Rolls:		
Disaster Relief	<u>3,865.60</u>	Levy of 1954	85.21	
		Levy of 1955	108.10	
	339,840.04	Levy of 1956	4,976.79	
		Levy of 1957	<u>54,232.71</u>	59,402.81
		Fees Of Officers:		
		Auditor, Clerk & Recorder	3,267.00	
		Sheriff	4,538.58	
		Dogs License	12.00	
		Probate Judge	<u>4,684.50</u>	12,502.08
		St. & Co. License		3,240.00
		Motor V. License	76,684.98	
		Trailer H. License	1,511.00	
		M. V. Lic. Transfers	574.00	
		Boats License	<u>1,020.03</u>	79,790.01
		Social Security		15,146.51
		Weed Charges		5,960.67
		Fines		2,332.00
		Land Sales, etc		115.82
		Tax Certificates		1,045.71
		Rent		30.00
		Insurance		26.55
		General Miscellaneous		<u>339,840.04</u>
				1,223,955.07

Fees Of Officers

January 14, 1957 to January 13, 1958

Clerk, Auditor & Recorder:

<u>Quarter</u>	<u>Totals</u>	<u>Clerk</u>	<u>Steno.</u>	<u>Code</u>	<u>Judges</u>	<u>Recorder</u>
1957						
First	657.05	80.00	30.00	25.00	31.00	491.05
Second	754.40	91.00	30.00	25.00	33.00	575.40
Third	834.60	73.00	24.00	20.00	24.00	693.60
Fourth	<u>1,020.95</u>	<u>143.00</u>	<u>42.00</u>	<u>35.00</u>	<u>53.00</u>	<u>747.95</u>
	3,267.00	387.00	126.00	105.00	141.00	2,508.00

Sheriff:

<u>Quarter</u>	<u>Totals</u>	<u>Fees</u>	<u>Drivers License</u>	<u>Boat License</u>
1957				
First	504.64	110.54	356.10	38.00
Second	1,825.70	142.20	697.60	985.90
Third	1,098.89	184.99	623.90	290.00
Fourth	<u>1,109.35</u>	<u>158.75</u>	<u>605.60</u>	<u>345.00</u>
	4,538.58	596.48	2,283.20	1,658.90

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</u>	
						<u>Traffic</u>	<u>Crim.</u>
1957							
First	667.25	21.00	117.00	73.50	5.00	253.00	197.75
Second	1,114.50	26.00	192.00	43.50	20.00	586.00	247.00
Third	796.75	33.00	108.00	46.50	15.00	463.00	141.25
Fourth	<u>1,421.75</u>	<u>49.00</u>	<u>168.00</u>	<u>30.00</u>	<u>10.00</u>	<u>715.00</u>	<u>449.75</u>
	4,684.50	190.00	702.00	222.00	70.00		1,131.50
						2,369.00	

Schaurle
Trude

Cash Disbursements By Funds
January 14, 1957 to January 13, 1958

<u>Funds</u>	<u>Expended By</u>	<u>Amounts</u>	<u>Totals</u>
Current Expense	Warrants		96,444.00
Road & Bridge	Warrants		193,694.89
Special Road	Warrants		67,117.12
Charity	Warrants		9,079.79
Weed Control	Warrants		19,778.67
Agriculture	Warrants		6,071.14
 <u>County Auditor's Warrants:</u>			
Class A. Sch. #215		498,560.55	
Class A. Sch. #322		50,807.61	
Cemeteries		12,096.79	
Cities & Villages		69,399.98	
State of Idaho		114,446.68	
Social Security		12,866.19	
Teachers Retirement		9,413.84	
Hospital Aid		9,367.79	
Vets Memorial		2,334.62	
Disaster Relief		3,865.60	
Law Enforcement		251.00	
Waterways		1,722.74	
Court Trust		1,000.00	
Fire District		1,186.81	
Co. School		983.31	
		<hr/>	788,303.51
Tax Certificates	Tax Certificates		1,175.43
Range Improvement	R. I. Warrants		94.80
			<hr/>
			1,181,759.35

Operations In Warrants

January 14, 1957 to January 13, 1958

<u>Funds</u>	<u>Outstanding 1-14-'57</u>	<u>Issued</u>	<u>Adj.</u>	<u>Redeemed</u>	<u>Outstanding 1-13-'58</u>
Current Expense	13,253.86	87,137.96	23.15Dr.	96,444.00	3,970.97
Road & Bridge	20,090.18	190,458.49	42.80Cr.	193,694.89	16,810.98
Charity	1,235.79	9,612.79		9,079.79	1,768.79
Agriculture	398.15	5,994.10	73.33Cr.	6,071.14	247.78
Weeds	486.61	20,358.36		19,778.67	1,066.30
Co. School		983.31		983.31	
State		114,446.68		114,446.68	
Trust		1,000.00		1,000.00	
Cities & Villages		69,399.98		69,399.98	
Cemeteries		12,096.79		12,096.79	
Special Road		68,353.16		67,117.12	1,236.04
Class A. Schs.		549,368.16		549,368.16	
Veterans Memorial		2,334.62		2,334.62	
Teachers Retirement		9,413.84		9,413.84	
Soc. Security		12,866.19		12,866.19	
Hospital		9,367.79		9,367.79	
Fire Dist		1,186.81		1,186.81	
Waterways		1,722.74		1,722.74	
Law Enforcement		251.00		251.00	
Disaster Relief		3,865.60		3,865.60	
		<u>1,170,218.37</u>		<u>1,180,489.12</u>	
	35,464.59		23.15Dr. 116.13Cr.		25,100.86

Operations In Taxes Receivable
January 14, 1957 to January 13, 1958

<u>Current Real Rolls:</u>						
<u>Year</u>	<u>Balance</u> <u>1-14-'57</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>To Del-</u> <u>inquents</u>	<u>Balances</u> <u>1-13-'58</u>
1956	267,347.51			200,481.58	66,865.93	
1957		699,051.17	36.54	432,376.94		266,637.69

<u>Delinquent Rolls:</u>					
<u>Year</u>	<u>Balances</u> <u>1-14-'57</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-13-'58</u>
1949	105.99				105.99
1950	116.95				116.95
1951	59.90				59.90
1952	25.30				25.30
1953	2,041.16		22.12	1,995.67	23.37
1954	15,795.87		21.82	13,708.84	2,065.21
1955	30,998.92		21.80	13,702.46	17,274.66
1956					
		<u>66,865.93</u>	<u>135.40</u>	<u>33,904.74</u>	<u>32,825.79</u>
	49,144.09	66,865.98	201.14	63,311.71	52,497.17

<u>Personal Rolls:</u>					
<u>Year</u>	<u>Balances</u> <u>1-14-'57</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-13-'58</u>
1954	263.45		12.77	85.21	165.47
1955	1,021.59		177.76	108.10	735.73
1956	5,268.06	107.91	30.52	4,976.79	368.66
1957		<u>57,857.99</u>		<u>54,232.71</u>	<u>3,625.28</u>
	6,553.10	57,965.90	221.05	59,402.81	4,895.14

Bonds Of Officers

January 13, 1958

<u>Officer</u>	<u>Office</u>	<u>Surety Co.</u>	<u>Expires</u>	<u>Amount</u>
G. O. Nielson	Commissioner	Glens Falls Ins. Co.	1-14-'61	5,000.00
Lester Young	"	Gen. Cas. Co.	1-10-'61	5,000.00
Dan Reimann	"	Am. Surety Co.	1-10-'59	5,000.00
Jack A. Stone	Auditor & Rec. Clerk Dist C.	United Pacific " "	1-12-'59 1-12-'59	5,000.00 5,000.00
Jess Butts	Sheriff	Gen. Cas. Co.	1-12-'59	10,000.00
Helen Crapo Ferney	Pub. Adm. Tax-Collector Treasurer	United Pacific " " " "	1-14-'59 1-14-'59 1-14-'59	2,000.00 10,000.00 40,000.00
Floyd Law	Assessor	United Pacific	1-14-'59	10,000.00
Ruth B. Schmurle	Probate Judge	United Pacific	1-14-'59	5,000.00
Sam Trude	Probate Judge	United Pacific	1-14-'59	5,000.00
Keith Jergensen	Pros. Attorney	United Pacific	1-14-'59	2,000.00
F. de Stwolinski	Surveyor	Am. Surety Co.	1-12-'59	2,000.00
Milton Hansen	Corner	United Pacific	1-14-'59	1,000.00
John W. White	Dep. Sheriff	Gen. Cas Co.	1-12-'59	5,000.00
Beatrice Goulding	Dep. Assessor	United Pacific	1-14-'59	2,000.00
Betty Williamson	Dep. Treasurer	United Pacific	1-14-'59	5,000.00
Phyllis Thompson	Dep. Auditor	United Pacific	1-10-'59	5,000.00

Insurance In Force

Fire insurance insurance in carried under a blanket contract on county buildings with the exception of the see warehouse, to the amount of \$164,632.00, while the Seed Warehouse is protected by a \$9,000.00 policy.

A burglary and robbery policy is in force for the County Treasurer to the amount of \$4,500.00 for each risk.

County employees are protected by the State Insurance Department for employers liability.

Motorized equipment is covered for public liability and property damage.

Comparison Of Budgets And Expense

January 14, 1957 to January 13, 1958

Reconciliations:

		<u>Budget</u>	<u>Expended</u>
Road & Bridge:	Current Expense Fund:		
Warrants 190,458.49	Auditor & Recorder	13,165.00	12,551.48
Contributions	Sheriff	14,276.75	12,983.29
to Cities &	Assessor	11,961.00	11,228.34
Villages	Treasurer	9,460.00	8,470.58
<u>6,202.89</u>			
196,661.38	Pros. Attorney	5,723.50	5,851.85
	Commissioners	7,599.00	8,121.49
	District Court	1,900.00	3,051.69
	Probate Court	4,618.25	4,589.52
	Surveyor	343.50	388.16
	Coroner	816.25	326.00
	Courthouse & Grounds	9,398.00	7,275.80
	General	<u>22,570.00</u>	<u>12,299.76</u>
		101,831.25	87,137.96
	Road & Bridge	199,175.00	196,661.38
	Charity	12,777.00	9,612.79
	Agriculture	6,294.00	5,994.10
	Weeds	24,642.00	20,358.36