

AUDIT REPORT
FREMONT COUNTY, IDAHO

for the period

January 13, 1958

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January 12, 1959

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO

January 31, 1959

CERTIFICATE OF AUDIT

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

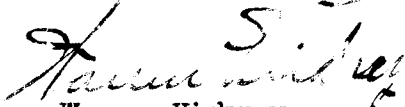
Gentlemen:

I have audited the records of Fremont County for
the period from January 13, 1958 to January 12, 1959.

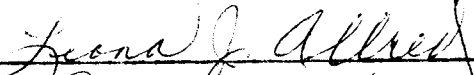
This audit has been performed and the following report
prepared in accord with the Uniform Specifications of Audit as
has been prescribed by the Bureau of Public Accounts for the State
of Idaho, dated November 1, 1935.

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 ~~13~~¹⁴ day of February, 1959.


Pocatello, Idaho

My Commission Expires April 24, 1961

Comments and Recommendations

During the past year there were four accountants in the office of County Auditor. These changes seemed unavoidable at the time, but changing help is expensive and of course these changes were not without cost to the county. The records of the fee collecting offices of Auditor, Sheriff and Probate Judge were very good and all county moneys have been properly turned to the County Treasurer.

In keeping with the present trend of expense and revenues it is becoming very difficult to properly finance the Current Expense Fund. Expense crowds upward while revenues show very little increment, in some years they actually decrease. There are many things that can be done to improve revenues but we feel the greater need is toward the decrease of expenditures.

The greatest factor in the increase of expense is in additional governmental services. If there is any unfairness in our present system of government we feel it arises from too much government rather than too little. We feel every request for additional governmental service, which always requires additional expense should be met with revenues from those requesting the service. The county government is no different than any other division, when governmental service is increased it means an increase in expenditure which requires revenue, from the people, to meet this additional expense.

In line with the above comments you will note that for the past year, from the schedule of Revenues and Expenditures of this report, Schedule 8, that the Current Expense Fund shows an excess expenditure of \$11,284.61. Of course last year held an election which cost some \$7,000.00 however deducting this amount there is still an excess expenditure of some \$4,000.00. How is this done? Well this difference comes from a reserve of this fund which was accumulated in prior years. Naturally this trend cannot go on forever without running out of something to use for money.

One remedy presents itself in a present movement to enact a statute for a one mill levy for the election years, as that is about the requirement in most counties, and would make a more forthright presentation to the people. In other words it takes a mill to hold an election and we feel there should be a levy for that purpose. Such a law is to be presented to the present legislature, we feel it deserves the support of your county.

Your offices of Treasurer and Assessor continue to be well cared for. Funds are carefully handled and properly accounted for, while the service to your taxpayers is about as good as any examined by us.

It goes without saying that in addition to your assistance in securing an additional levy for elections, every effort should be made to hold the line on expenditures for all county funds.

Consolidated Balance Sheet

January 12, 1959

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital</u>	<u>Special & Trust</u>
Cash	518,127.24	292,169.13		225,958.11
Cur. Real Tax	262,736.90	115,526.76		147,210.14
Del. Real Tax	49,852.86	35,585.04		14,267.82
Personal Tax	4,422.15	2,457.22		1,964.93
Deficit	1,027.88	1,027.88		
County Property	<u>374,909.93</u>		<u>374,909.93</u>	
	1,211,076.96	446,766.03	374,909.93	389,401.00
 <u>LIABILITIES AND RESERVES:</u>				
A/c Payable	63,317.19	63,317.19		
War. Payable	35,235.68	35,235.68		
Reserves:				
Schools	79,189.32	79,189.32		
Spec. & Trust	389,401.00			389,401.00
Current Surplus	269,023.84	269,023.84		
Capital Surplus	<u>374,909.93</u>		<u>374,909.93</u>	
	1,211,076.96	446,766.03	374,909.93	389,401.00

Fund Balances And Current Liabilities Of Co. Treasurer
And Tax-Collector as of January 29, 1959, With Cash
Statement as of Same Time.

<u>Cash Statement</u>		<u>Fund Balances & Liabilities</u>	
Warrants Paid	97,053.11	Fund Balances 1-12-'59	513,127.24
Cash on hand	524.24	Plus, Co. Aud. Cer. Nos. 1606-'14	77,334.21
First Security Bank:		Tax Col. not yet turned	7,441.61
Treasurer	273,273.46	Tax Cer. not yet turned	213.07
Tax-Collector	182,265.32		
Idaho Bank of Com.	<u>50,000.00</u>		
	603,116.13		<u>603,116.13</u>

Schedule 19

Depository Sureties, January 29, 1959

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

5584 State of Carolina 3.1% School Bonds	200,000.00
5546 Commonwealth of Massachusetts 3.2%	100,000.00
5654 U. S. A. Treas Bonds 3% 8-15-'66	100,000.00
5653 U. S. A. Treas Bonds 3% 8-15-'66	<u>50,000.00</u>
	450,000.00

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

U. S. A. Treas Bonds 2 $\frac{1}{2}$ % 1956-'58	2,000.00
Southern California Edison 3% Bonds 9-1-'65	5,000.00
Class A. Sch. Dist. 281 Latah Co. Moscow, Idaho.	3,000.00
U. S. A. Treas Bonds 2 $\frac{1}{2}$ % 1963	25,000.00
U. S. A. Treas Bonds 2 $\frac{1}{4}$ % 1959-'62	<u>25,000.00</u>
	60,000.00

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

Operating Funds Balance Sheets

January 12, 1959

<u>ASSETS:</u> <u>Funds:</u>	<u>Cash</u>	<u>Cur. Real</u>	<u>Del. Real</u>	<u>Personal</u>	<u>Deficit</u>	
						<u>Totals</u>
State	70,437.55 ✓	10,956.33 ✓	5,967.97 ✓	644.34 ✓		88,006.19 ✓
Cur. Exp.	60,434.82 ✓	21,414.12 ✓	5,246.19 ✓	202.13 ✓		87,297.26 ✓
Road & B.	50,914.06 ✓	29,645.38 ✓	9,629.53 ✓	272.14 ✓		90,461.11 ✓
Co. School	49,726.12 ✓	24,715.26 ✓	4,440.92 ✓	307.02 ✓		79,189.32 ✓
War. Red.	67.22 ✓					67.22 ✓
Agriculture	9,408.90 ✓	1,650.56 ✓	731.14 ✓	99.53 ✓		11,890.13 ✓
Charity	13,644.84 ✓	3,290.34 ✓	2,574.21 ✓	482.42 ✓		19,991.81 ✓
Insect Pest	296.45 ✓		89.51 ✓	4.20 ✓		390.16 ✓
Weed	(5,082.74) ✓	4,091.18 ✓	2,218.80 ✓	213.31 ✓		1,440.55 ✓
Spec. Road	36,167.84 ✓	16,473.25 ✓	3,880.28 ✓	231.69 ✓		56,753.06 ✓
Spec. Bridge	(1,027.88)				1,027.88	None
Hospital	7,181.95 ✓	3,290.34 ✓	806.49 ✓	.44 ✓		11,279.22 ✓
	292,169.13	115,526.76	35,585.04	2,457.22	446,766.03	1,027.88

<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	63,317.19			24,689.00		88,006.19
Cur. Exp.		6,741.72 ✓		80,555.54		87,297.26
Road & B.		26,156.62 ✓		64,304.49 ✓		90,461.11
Co. School			79,189.32 ✓			79,189.32
War. Red.				67.22		67.22
Agriculture		370.08 ✓		11,520.05 ✓		11,890.13
Charity		1,275.65 ✓		18,716.16 ✓		19,991.81
Insect Pest				390.16 ✓		390.16
Weeds		691.61 ✓		748.94 ✓		1,440.55
Spec. Road				56,753.06 ✓		56,753.06
Spec. Bridge				Dr. Bal.		
Hospital				11,279.22 ✓		11,279.22
	63,317.19	35,235.68	79,189.32	269,023.84		466,766.03

Analysis Of Surplus Accounts

January 13, 1958 to January 12, 1959

<u>CREDITS:</u> <u>F u n d s :</u>	<u>Balance</u> <u>1-13-'58</u>	<u>Excess</u> <u>Revenue</u>	<u>Totals:</u>
State	24,572.68	390.77	24,963.45
Cur. Exp.	93,784.41		93,784.41
Road & B.	50,729.70	13,720.49	64,450.19
Agriculture	14,341.25		14,341.25
Charity	18,105.52	625.56	18,731.08
Weed	4,188.26		4,188.26
Spec. Road	53,676.38	3,159.87	56,836.25

<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>1-12-'59</u>	<u>Totals</u>
State		137.36	137.09	24,689.00	24,963.45
Cur. Exp.	11,284.61	104.36	1839.90	80,555.54	93,784.41
Road & B.		145.70		64,304.49	64,450.19
Agriculture	2,812.79	8.41		11,520.05	14,341.25
Charity		14.92		18,716.16	18,731.08
Weed	3,409.08	30.24		748.94	4,188.26
Spec. Road		83.19		56,753.06	56,836.25

Statement Of Revenue And Expense
January 13, 1958 to January 12, 1959

<u>REVENUE:</u>	<u>State</u>	<u>Cur. Exp.</u>	<u>Road & Bridge</u>	<u>Agri</u>	<u>Charity</u>	<u>Co. School</u>
Levy of 1958	33,927.35	61,184.73	84,703.10	4,716.00	9,401.18	70,616.74
Pen. & Int.	430.51	616.51	886.00	53.64	82.30	834.28
Inherit Tax	4,335.31	459.84				
Motor. V. Lic	104,553.03					
Court Fees	399.00					
ST. & Co. Lic.	8.00	3,157.50				
T.H. Lic.	855.25	855.25				
Land Sales	15.50	10.83	13.78	1.48	1.48	15.76
Fines	2,822.40	344.00				2,035.60
Col. Fees		1,280.09				
Off. Fees		8,491.18				
Boat Ins.		685.76				
M.V.Lic. Trans		616.00				
St. Liquor App.		8,935.79				
Return of All.			1,228.82			
Miscellaneous		118.89	1,532.03			
St. Sch. App.						213,780.78
Flood Control			1,000.00			
Motor U. App.			114,394.90			
Forest App.			6,057.46			
	<u>147,346.35</u>	<u>86,756.37</u>	<u>209,816.09</u>	<u>4,771.12</u>	<u>9,484.96</u>	<u>287,283.16</u>
<u>DEDUCT:</u>						
Expense	<u>146,955.58</u>	<u>98,040.98</u>	<u>196,095.60</u>	<u>7,583.91</u>	<u>8,859.40</u>	
<u>Excess Of:</u>						
Revenue	390.77		13,720.49		625.56	
Expense		11,284.61		2,812.79		
To Reserve						287,283.16

<u>REVENUE:</u>	<u>Weed</u>	<u>Sped. Road</u>
Levy of 1958	9,401.18	47,067.55
Weed Charges	1,401.07	
Pen. & Int.	164.85	521.38
Land Sales	1.97	9.85
Return of Advance		2,593.04
Weed Chges Collected	<u>6,326.97</u>	
	17,296.04	50,191.82
<u>DEDUCT:</u>		
Expense	<u>20,705.12</u>	<u>47,031.95</u>
<u>Excess Of:</u>		
Revenue		3,159.87
Expense	3,409.08	

Operation In State Account

January 13, 1957 to January 12, 1959

<u>Source</u>	<u>Balance 1-13-'58</u>	<u>Cash Collected</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balances 1-12-'59</u>
Charge 1957	37,913.88	9,454.92	37,913.88	37,913.88	
Charge 1958		22,596.16	33,982.59		33,982.59
Court Fees	66.00	126.00	192.00	165.00	27.00
Code	55.00	115.00	170.00	147.50	22.50
Judges Ret.	77.00	158.00	235.00	205.50	29.50
Inheritance Tax.	2,733.30	4,335.31	7,068.61	6,747.12	321.49
St. & Co. License	10.50	8.00	18.50	10.00	8.50
Motor V. Lic.	7,841.55	104,553.03	112,394.58	84,681.07	27,713.51
T.H.License	34.00	855.25	889.25	792.25	97.00
Traffic Fines	323.10	2,822.40	3,145.50	2,030.40	1,115.10
Land Sales		15.50			
Del. Tax		3,306.18			
Pen. & Int.		430.51			
	49,054.33		196,009.91		63,317.19
		148,776.26		132,692.72	

Summary Of Accounts Payable

Total A/c Payable 196,009.91

Less:

A/c Payable 1-13-'58 49,054.33

Demand for 1958 146,955.58

Cor.
$$\begin{array}{r} 321.49 \\ 196.66 \\ \hline 124.83 \end{array}$$

Cash Operations In Funds

January 13, 1958 to January 12, 1959

Funds	Balances 1-13-'58	Apportion- ed to	Transferred		Disbursed From	Balances 1-12-'59
			To	From		
State	54,550.67	148,776.26		196.66	132,692.72	70,437.55 ✓
Cur. Exp.	70,939.33	85,325.53	1,280.09	1,839.90	95,270.23	60,434.82 ✓
Road & B.	27,854.27	209,809.75		5,055.13	181,694.83	50,914.06 ✓
Agriculture	12,089.08	4,781.43			7,461.61	9,408.90 ✓
Charity	13,576.85	9,420.53			9,352.54	13,644.84 ✓
Co. School	51,494.76	288,914.01	219.00	290,901.65		49,726.12 ✓
Insect Pest	296.45					296.45 ✓
Weeds	(917.94)	16,915.01			21,079.81	(5,082.74) ✓
War. Red.	67.22					67.22 ✓
Sch. A 322	15,989.74	27,080.69	21,048.63		54,342.45	9,776.61 ✓
Sch. A-215	140,409.73	313,935.99	269,853.02		584,859.69	139,339.05 ✓
Teach Ret.	6,326.00	9,536.63			9,258.00	6,604.63 ✓
Land Sales	3,156.96	337.86			2,000.00	1,494.82 ✓
Tax Cer.	327.35	958.60			1,000.10	285.85 ✓
Cities & V.	48,284.96	74,763.63	5,055.13	889.65	77,654.38	49,559.69 ✓
Sheriff's R.	239.40					239.40 ✓
Cemeteries	8,508.53	12,748.24		193.78	12,346.02	8,716.97 ✓
Watermaster	1,345.25	150.81				1,496.06 ✓
Vets Mem.	1,656.17	2,376.48			2,373.56	1,659.09 ✓
Spec. Bridge	3,822.16				4,850.04	(1,027.88) ✓
Hospital	6,645.35	9,536.60			9,000.00	7,181.95 ✓
Highway	31.61					31.61 ✓
Range Imp.	1,402.12	401.26			151.04	1,652.34 ✓
Spec. Road	34,127.41	50,308.42			48,267.99	36,167.84 ✓
B. of Edu.	2,328.40					2,328.40 ✓
Court Trust	30.00	799.40				829.40 ✓
Soc. Sec.	3,271.52	14,747.64			17,624.05	395.11 ✓
Law Enf.	118.00	19.00			122.00	15.00 ✓
Fire Dist.	909.28	1,171.45			1,208.68	872.05 ✓
Waterways	(929.22)	1,400.30	1,620.90		1,429.95	662.03 ✓
	507,951.41		299,076.77		1,274,039.69	
		1,284,215.52		299,076.77		518,127.24

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

Summary Of Receipts By Source

January 13, 1958 to January 12, 1959

General Miscellaneous

St. Sch. App. 213,780.78
 Motor U. App. 114,394.90
 Liquor App. 21,843.03
 Return of Adv. 3,821.86

Road Work 962.20
 Costs 74.48
 Flood Control 1,000.00
 Fire Loss 171.76

Range Imp. 401.26
 Refunds 445.49
 Forest App. 8,653.52
 State Ele. Fees 63.80

Court Trust 799.40

366,412.48

Real Rolls, Current Collections:

Levy of 1957 202,693.54
 Levy of 1958 428,202.84

630,896.38

Real Rolls, Delinquent Collections:

Levy of 1954 2,050.94
 Levy of 1955 14,965.39
 Levy of 1956 16,015.43
 Levy of 1957 33,396.36
 Penalty & Interest 9,054.30

75,482.42

Personal Rolls:

Levy of 1954 75.95
 Levy of 1955 276.57
 Levy of 1956 174.29
 Levy of 1957 2,969.96
 Levy of 1958 54,503.87

58,000.64

Fees Of Officers:

Auditor, Clerk & Rec. 5,149.85
 Sheriff 3,932.88
 Probate Judge 3,180.00

12,262.73

State & Co. License
 Social Security Trust

3,242.50

14,747.64

Motor Users License 104,553.03
 Trailer H. License 1,710.50
 License Transfers 622.00
 Boat License 685.76
 Dog License 100.00

107,671.29

Weed Charges

6,326.97

Fines

3,048.50

Tax Certificates

958.60

Sales of Co. Property

566.88

Inheritance Tax

4,598.49

General Miscellaneous

366,412.48

1,284,215.52

Fees Of Officers

January 13, 1958 to January 12, 1959

Clerk, Auditor & Recorder:

<u>Quarter</u>	<u>Totals</u>	<u>Clerk</u>	<u>Steno.</u>	<u>Code</u>	<u>Judges</u>	<u>Recorder</u>
1958						
First	1,362.55	170.20	33.00	37.50	53.50	1,068.35
Second	1,718.90	888.00	39.00	32.50	38.50	720.90
Third	786.80	96.50	27.00	22.50	36.50	604.30
Fourth	1,281.60	72.50	27.00	22.50	29.50	1,130.10
	5,149.85	1,227.20	126.00	115.00	158.00	3,523.65

Sheriff:

<u>Quarter</u>	<u>Totals</u>	<u>Fees</u>	<u>Drivers Lic.</u>	<u>Boats</u>
1958				
First	687.75	166.15	472.60	49.00
Second	1,460.80	208.05	504.75	748.00
Third	1,189.14	153.60	432.24	603.30
Fourth	595.19	182.45	412.74	
	3,932.88	710.25	1,822.33	1,400.30

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>
1958							
First	454.50	99.00	50.00	100.50	5.00	173.00	27.00
Second	1,009.50	53.00	69.00	73.50	20.00	689.00	105.00
Third	365.00	39.00	60.00	90.50	20.00	153.00	2.50
Fourth	1,351.00	62.00	165.00	89.00	25.00	736.00	274.00
	3,180.00	253.00	344.00	353.50	70.00	1,751.00	408.50

Cash Disbursements By Funds
January 13, 1958 to January 12, 1959

<u>Funds</u>	<u>Expended By</u>	<u>Totals</u>
Current Expense	Warrants & Certificates	95,270.23
Road & Bridge	Warrants	181,694.83
Special Road	Warrants	48,267.99
Agriculture	Warrants	7,461.61
Charity	Warrants	9,352.54
Weed Eradication	Warrants	21,079.81
Special Bridge	Warrants	4,850.04
County Auditor's Warrants:		
Class A. School #215	584,859.69	
Class A. School #322	54,342.45	
Cemeteries	12,346.02	
Cities & Villages	77,654.38	
State of Idaho	132,692.72	
Social Security Trust	17,624.05	
Teachers Retirement	9,258.00	
Hosp. Bldg Fund	2,000.00	
Hospitals Aid	9,000.00	
Vets Memorial	2,373.56	
Law Enforcement Dept.	122.00	
Waterways	1,429.95	
Fire District	<u>1,208.68</u>	
		904,911.50
Tax Certificates	Tax Certificates	1,000.10
Range Improvement	R. I. Warrants	<u>151.04</u>
		1,274,039.69

Operations In Warrants

January 13, 1958 to January 12, 1959

<u>Funds</u>	<u>Outstanding 1-13-'58</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Outstanding 1-12-'59</u>
Current Expense	3,970.97	99,470.93	96,700.18	6,741.72
Road & Bridge	18,047.02	242,922.46	234,812.86	26,156.62
Charity	1,768.79	8,859.40	9,352.54	1,275.65
Agriculture	247.78	7,583.91	7,461.61	370.08
Weeds	1,066.30	20,705.12	21,079.81	691.61
State		132,692.72	132,692.72	
Cities & Villages		77,654.38	77,654.38	
Cemeteries		12,346.02	12,346.02	
Class A. Schools		639,202.14	639,202.14	
Vets Memorial		2,373.56	2,373.56	
Teacher Retirement		9,258.00	9,258.00	
Social Security		17,624.05	17,624.05	
Hospitals Aid		9,000.00	9,000.00	
Fire District		1,208.68	1,208.68	
Law Enf. Dept.		122.00	122.00	
Hospital Bldg Fund		2,000.00	2,000.00	
	25,100.86	1,283,023.37	1,272,888.55	35,235.68

Warrants Outstanding, 1-12-'59

<u>Current Expense</u>				<u>Road & Bridge</u>		<u>Agriculture</u>	
<u>Numbers</u>	<u>Amount</u>	<u>Numbers</u>	<u>Amount</u>	<u>Numbers</u>	<u>Amount</u>	<u>Numbers</u>	<u>Amount</u>
629 '52	12.00	540 '58	8.00	46 '57	4.53	1958	
1219	2.80	632	3.00	315	35.05	115-27	370.08
184 '53	7.00	1018JC	6.00		1958		
1378	43.75	1023 "	6.00	735-813	26,117.04		
1400	7.00	838	7.00		26,156.62		
684 '54	1.00	1041JC	56.25			<u>Weed</u>	
1008	12.75	1052 "	24.75				
795 '55	20.00	1129	73.31			<u>Charity</u>	
808	8.50	1132	397.63				
214 '56	12.66	1133-89	5,814.12			<u>Numbers</u>	<u>Amount</u>
863	8.25					1953	
1165	200.00		6,741.72			123	351.00
751 '57	9.95					1958	
						205-13	340.61
							691.61

Operations In Tax Certificates

January 29, 1959

Certificates Unapplied

January 29, 1959

<u>Numbers</u>	<u>Amount</u>
53	1.28
122	4.89
126	12.87
140	2.36
142	15.24
146	70.20
149	47.68
6	5.20
7	29.22
9	20.00
10	6.04
15	32.89
16	4.01
18	3.56
20-27	<u>243.48</u>

Balance 1-12-'59	285.85
Received to 1-29-'59 Nos. 23-27 inc.	<u>213.07</u>
	498.92

498.92

Operations In Taxes Receivable
January 13, 1958 to January 12, 1959

Current Real Rolls:

<u>Year</u>	<u>Balances 1-13-'58</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>To Del- inquents</u>	<u>Balances 1-12-'59</u>
1957	266,637.69		33.75	202,693.54	63,910.40	
1958		691,685.05	745.31	428,202.84		262,736.90

Delinquent Real Rolls:

<u>Year</u>	<u>Balances 1-13-'58</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>Balances 1-12-'59</u>
1949	105.99				105.99
1950	116.95				116.95
1951	59.90				59.90
1952	25.30		5.40		19.90
1953	23.37		23.37		
1954	2,065.21	28.77	43.04	2,050.94	
1955	17,274.66		49.80	14,965.39	2,259.47
1956	32,825.79		33.75	16,015.43	16,776.61
1957		63,910.40		33,396.36	30,514.04
	52,497.17	63,939.17	155.36	66,428.12	49,852.86

Personal Rolls:

<u>Year</u>	<u>Balances 1-13-'58</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>Balances 1-12-'59</u>
1954	165.47			75.95	89.52
1955	735.73		345.30	276.57	113.86
1956	368.66			174.29	194.37
1957	3,625.28		295.96	2,969.96	369.36
1958		58,250.88	81.97	54,503.87	3,665.04
	4,895.14	58,250.88	723.23	58,000.64	4,422.15

Bonds Of Officers

January 12, 1959

<u>Officer</u>	<u>Office</u>	<u>Surety Co.</u>	<u>Expires</u>	<u>Amount</u>
G. O. Neilson	Commissioner	Glenns Falls Ins. Co.	1-12-'59	5,000.00
Lester Young	"	Gen. Cas. Co.	1-10-'61	5,000.00
Dan Reimann	"	Am. Sure Co.	1-12-'59	5,000.00
Jack A. Stone	Aud. & Rec.	United Pacific	1-12-'59	5,000.00
	Clerk D. Court	" "	1-12-'59	5,000.00
Jess Butts	Sheriff	Gen. Cas. Co.	1-12-'59	10,000.00
Helen Ferney	Pub. Adm.	United Pacific	1-12-'59	2,000.00
	Tax Collector	" "	1-12-'59	10,000.00
	Treasurer	" "	1-12-'59	40,000.00
Floyd Law	Assessor	United Pacific	1-12-'59	10,000.00
Sam Rude	Probate Judge	United Pacific	1-12-'59	5,000.00
Keith Jergensen	Pros. Attorney	United Pacific	1-12-'59	2,000.00
F. deStwolinská	Surveyor	Am. Surety Co.	1-12-'59	2,000.00
Milton Hansen	Comoner	United Pacific	1-12-'59	1,000.00
John W. White	Dep. Sheriff	Gen. Cas. Co.	1-12-'59	5,000.00
Beatrice Goulding	Dep. Assessor	United Pacific	1-12-'59	2,000.00
Betty Williamson	Dep. Treasurer	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 building. Blanket contract buildings are covered to the amount of \$164,632.00 while \$9,000. is carried on the weed warehouse.

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, as required by our statutes.

Motorized equipment is covered for public liability and property damage.

<u>Reconciliation:</u>		Comparison Of Budgets And Expense		
		January 13, 1958 to January 12, 1959		
		<u>Budget</u>	<u>Expended</u>	
Road & Bridge:				
Warrants	191,040.47			
Contributions	<u>5,055.13</u>			
	196,095.60			
		Current Expense Fund:		
		Auditor & Recorder	13,165.00	13,232.25
		Sheriff	15,191.25	14,636.26
		Assessor	11,950.00	10,972.57
		Treasurer	8,862.00	8,645.98
		Pros. Attorney	5,786.00	5,734.22
		Commissioners	8,648.00	8,446.61
		Dist. Court	2,000.00	4,136.84
		Probate Judge	4,572.00	4,338.37
		Surveyor	406.75	346.24
		Coroner	806.75	412.26
		Courthouse & Grounds	9,398.00	9,634.09
		General	10,870.00	10,371.27
		Election	<u>8,580.00</u>	<u>7,134.02</u>
			100,235.75	98,040.98
		Road & Bridge	199,175.00	196,095.60
		Charity	12,777.00	8,859.40
		Special Bridge	5,000.00	4,850.04
		Agriculture	7,942.38	7,583.91