

AUDIT REPORT
FREMONT COUNTY, IDAHO

for the period

January 12, 1959

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January 11, 1960

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO

February 5, 1960

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 12, 1959 to January 11, 1960.

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 this examination, we feel the schedules of this report have been prepared to conform with generally accepted accounting principles applied on a basis consistent with the scope of your operations. In my 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 5th day of February, 1960.

L Monte Bauer

Notary Public, Idaho

Comments And Recommendations

The records of the fee collecting offices of Auditor, Sheriff and Probate Judge continue to be very well kept. According to statute reports are made every quarter promptly and the remittances for the same accompany these reports. We have always stressed this practice as it is one of the requirements of our law and also because it limits the liability of the officer.

The statement of Revenue and Expenditure of the Operating Funds, Schedule 8, is always worthy of your attention and we feel is of sufficient importance to give time to its explanation. For the past year the Current Expense Fund had a levy of 8 mills which included the Civil Defense, and with the income from miscellaneous sources showing strength the year results in an excess revenue of \$5,004.66. With respect to this fund counties are having to figure on a two year period on account of elections. It is very necessary to accululate at lease one half of the funds needed in the odd years so that it will be possible to make up the balance needed for election expanses in the even years. Even this plan presents so many problems that we do not feel the elections will be properly financed until there is a levy allowed by statute for that purpose.

The State Fund, with a levy of 3 mills is imposing on the reserve of this fund for around \$300.00 a year. If this reserve is to be kept in a healthy condition it will be necessary to increase this levy once in a while. The Road Fund together with the Special Road Fund seems to get along very well. The levies of these funds are close to the limit but the work on the roads seems to be well handled and the funds are being maintained in good condition.

For the past few years the Agriculture Fund has been reducing a reserve that was a little large however this fund will not last forever. It will stand one more year at the present levy then we will have to find some more funds or cut expenditures. The Charity fund for the county has operated on a very low levy for years but it is beginning to need more funds. The reserve is not bad for the Charity Fund but it seems a short sighted practice to cut reserves too far, and we feel this levy should be increased for the 1960 year.

The Weed Fund has been operated for some time under quite a handicap as no charge has been made or paid for the work done on the roads of the county. Now this is a business enterprise and it is quite impossible for it to get along without receiving payment for all work done as prices are, to some extent, controlled by competition. At present this fund is overdrawn and we would feel that at least \$8,000.00 should be transferred from the Road fund to the Weeds to pay for the work done on the roads during the past few years. We would also feel that the operations of this project should be watched to see that it is properly manager as such an operation will not stand any idle time.

In General, the funds of the county continue in good condition reserves are very good and your financial condition is strong.

Consolidated Balance Sheet

January 11, 1960

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital</u>	<u>Special & Trust</u>
Cash	538,334.81	294,647.87		243,686.94
Cur. Real Tax	275,209.66	118,927.57		156,282.09
Del. Real Tax	50,527.94	35,575.20		14,952.74
Personal Tax	6,915.02	3,569.54		3,845.48
Deficit	3,191.96	3,191.96		
 Co. Property	 <u>399,639.32</u>	 <u> </u>	 <u>399,639.32</u>	 <u> </u>
	1,273,818.71	455,912.14	399,639.32	418,267.25
 <u>LIABILITIES & RESERVES:</u>				
A/c Payable	74,594.84	65,933.90		8,660.94
War. Payable	28,179.14	27,932.14		247.00
Reserves:				
Schools	77,356.32	77,356.32		
Spec. & Trust	420,823.78	11,464.47		409,359.31
Current Surplus	273,225.31	273,225.31		
Capital Surplus	<u>399,639.32</u>	<u> </u>	<u>399,639.32</u>	<u> </u>
	1,273,818.71	455,912.14	399,639.32	418,267.25

Fund Balances and Current Liabilities Of Co. Treasurer And
Tax-Collector as of February 2, 1960 With Cash Statement.

<u>Cash Statement</u>		<u>Fund Balances & Liabilities</u>	
Warrants Paid	160,718.47	Fund Bal. 1-11-'60	538,334.81
Cash on hand	656.30	Plus: Co. Aud. Cer. Nos. 1849-60	91,035.39
Ida. Bk. of Commerce	50,000.00	Tax Certificates	196.20
First Sec. Bank:		Tax Collections Not Yet Turned:	
Treasurer	392,674.26	January	12,500.93
Tax Collector	38,401.02	February	<u>742.06</u>
Ret. Ck. Clearing	<u>359.33</u>		
	642,809.38		642,809.38

Schedule 19.

Depository Sureties, February 2, 1960

Trust receipts of the First Security Bank of Utah, N. A.
Salt Lake City Utah.

5584	St. of Carolina 3.1 School Bonds 3.1%	200,000.00
6073	St. of Louisiana, Korean Vets. Bonds	100,000.00
6071	" " " " " "	100,000.00
6072	" " " " " "	<u>100,000.00</u>

500,000.00

Idaho Bank of Commerce:

Trust receipts of the Wells Fargo Bank, San Francisco, Cal.

U. S. A. Treas Bonds	5,000.00
U. S. A. Treas Bonds 2 $\frac{1}{2}$ %	130,000.00
U. S. A. Treas Bonds	2,000.00
Moscow Class A. Sch. 281	3,000.00
U. S. Treas Bonds	25,000.00
U. S. Treas Bonds	25,000.00
Ind. Sch. Dist. No. 6 Elmore Co.	<u>20,000.00</u>

210,000.00

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 11, 1960

<u>ASSETS:</u> <u>Funds:</u>	<u>Cash</u>	<u>Cur. Real</u>	<u>Del. Real</u>	<u>Deficit</u>	
				<u>Personal</u>	<u>Totals</u>
State	72,407.22	11,282.45	5,798.50	653.35	90,141.52
Cur. Exp.	59,836.13	26,348.00	5,601.87	511.13	92,297.13
Road & B.	58,405.72	26,336.88	9,988.57	476.15	95,207.32
Co. Schools	48,677.19	24,692.22	3,451.09	535.82	77,356.32
War. Red.	67.22				67.22
Agriculture	7,404.88	1,644.66	754.84	114.89	9,919.27
Charity	7,395.35	4,945.11	2,618.22	549.68	15,508.36
Insect Pest	296.45				296.45
Weed	(6,625.53)	3,920.03	2,458.59	244.11	3,189.16
				3,191.96	
Spec. Road	39,544.98	16,468.89	4,065.10	385.95	60,464.92
Hospital	7,141.67	3,289.33	838.42	98.46	11,367.88
Civil Defense	96.59				96.59
	294,647.87	118,927.57	35,575.20	3,569.54	455,912.14
				3,191.96	

<u>LIABILITIES:</u> <u>Funds:</u>	<u>A/c Pay.</u>	<u>War. Pay.</u>	<u>Reserves</u>	<u>Surplus</u>	
				<u>Surplus</u>	<u>Totals</u>
State	65,933.90			24,207.62	90,141.52
Cur. Expense		6,845.40		85,451.73	92,297.13
Road & B.		9,449.81		85,757.51	95,207.32
Co. School			77,356.32		77,356.32
War. Red.				67.22	67.22
Agruculture		327.99		9,591.28	9,919.27
Charity		685.81		14,822.55	15,508.36
Insect Pest				296.45	296.45
Weeds		3,189.16			3,189.16
Spec. Road		7,433.97		53,030.95	60,464.92
Hospital			11,367.88		11,367.88
Civil Defense			96.59		96.59
	65,933.90	27,932.14	88,820.79	273,225.31	455,912.14

Analysis Of Surplus Accounts
January 12, 1959 to January 11, 1960

<u>CREDITS:</u> <u>F u n d s:</u>	<u>Balances</u> <u>1-12-'59</u>	<u>Excess</u> <u>Revenue</u>	<u>Balances</u> <u>1-11-'60</u>	<u>Totals</u>
State	24,689.00			24,689.00
Cur. Expense	80,555.54	5,004.66		85,560.20
Road & B.	64,304.49	21,570.55		85,875.04
Agriculture	11,520.05			11,520.05
Charity	18,716.16			18,716.16
Weed	748.94		3,191.96	3,940.90

<u>DEBITS:</u> <u>F u n d s:</u>	<u>Excess</u> <u>Expense</u>	<u>Taxes</u> <u>Cancelled</u>	<u>Balances</u> <u>1-11-'60</u>	<u>Totals</u>
State	273.52	207.86	24,207.62	24,689.00
Cur. Expense		108.47	85,451.73	85,560.20
Road & Bridge		117.53	85,757.51	85,875.04
Agriculture	1,921.40	7.37	9,591.28	11,520.05
Charity	3,874.15	19.46	14,822.55	18,716.16
Weed	3,884.04	56.86		3,940.90

Statement Of Revenue And Expense
January 12, 1959 to January 11, 1960

REVENUE:	State	Cur. Exp.	Road & Bridge	Agri.	Charity	Co. School
Levy of 1959	35,318.86	75,203.26	75,171.54	4,694.25	14,114.48	70,477.28
Pen. & Int	393.46	604.88	866.99	48.64	93.70	762.20
Inherit. Tax	8,834.29	981.59				
M. V. Lic.	73,065.39	764.00-Trans.				
Officers Fees	453.00	7,866.09				
St. & Co. Lic.	8.50	3,390.00				
T.H. License	861.75	861.75				
Fines	3,298.90	437.50				3,148.05
Land Sales	5.36	33.04	4.92	.31	.31	4.92
Col. Fees		1,122.20				
St. Liquor App.		15,885.85				
Misc.		976.29			477.00	
St. Sch. App.						210,603.73
F. & G. Fines						443.75
Motor Users.			121,264.99			
Road Work			1,228.56			
Forest App.			6,303.13			
Return of Adv.			14,524.84			
	122,239.51	108,126.45	219,364.97	4,743.20	14,685.49	285,439.93
DEDUCT:						
Expended	122,513.03	103,121.79	197,794.42	6,664.60	18,559.64	
Excess Of:						
Revenue		5,004.66	21,570.55			
Expense	273.52			1,921.40	3,874.15	
To Reserve						285,439.93

REVENUE:	Weeds	Spec. Road	Hospital
Levy of 1959	9,388.51	47,006.00	9,388.51
Weed Charges	1,673.57		
Pen. & Int.	126.59	485.43	97.01
Land Sales	.61	3.08	.61
Weed Charges Collected	4,991.55		
DEDUCT:			
Expended	16,180.83	47,494.51	9,486.13
	20,064.87	50,116.80	9,450.00
Excess Of:			
Revenue			36.13
Expense	3,884.04	2,622.29	

Operation In State Account

January 12, 1959 to January 11, 1960

<u>Source</u>	<u>Balances 1-12-'59</u>	<u>Cash Collection</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balances 1-11-'60</u>
Charge for 1958	33,982.59	8,082.94	33,982.59	33,982.59	
Charge for 1959		23,809.50	35,991.20		35,991.20
Court Fees	27.00	153.00	180.00	132.00	48.00
Code	22.50	127.50	150.00	110.00	40.00
Judges Retirement	29.50	172.50	202.00	154.00	48.00
Inheritance Tax	321.49	8,834.29	9,155.78	3,977.13	5,178.65
St. & Co. License	8.50	8.50	17.00	8.00	9.00
Motor V. Lic.	27,713.51	73,065.39	100,778.90	77,220.05	23,558.85
H.T. License	97.00	861.75	958.75	925.75	33.00
Traffic Fines	1,115.10	3,298.90	4,414.00	3,386.80	1,027.20
Land Sales		5.36			
Del. Tax		3,052.90			
Pen. & Int.		393.46			
	63,317.19		185,830.22		65,933.90
		121,865.99		119,896.32	

Summary Of Accounts Payable

Total A/c Payable 185,830.22

Less:

A/c Payable 1-12-'59 63,317.19

Demand for 1959 122,513.03

Cash Operations In Funds

January 12, 1959 to January 11, 1960

<u>Funds</u>	<u>Balances 1-12-'59</u>	<u>Apportion- ed to</u>	<u>Transferred</u>		<u>Disburs- ed from</u>	<u>Balances 1-11-'60</u>
			<u>To</u>	<u>From</u>		
State	70,437.55	121,865.99			119,896.32	72,407.22
Cur. Exp.	60,434.82	101,297.22	1,122.20		103,018.11	59,836.13
Road & B.	50,914.06	221,992.89		5,309.20	209,192.03	58,405.72
Agriculture	9,408.90	4,702.67			6,706.69	7,404.88
Charity	13,644.84	12,899.99			19,149.48	7,395.35
Co. School	49,726.12	286,115.70		287,164.63		48,677.19
Insect Pest	296.45					296.45
Weeds	(5,082.74)	16,024.53			17,567.32	(6,625.53)
War. Red.	67.22					67.22
Sch. A322	9,776.61	26,875.96	23,314.04		40,287.10	19,679.51
Sch. A215	139,339.05	328,523.44	263,850.59		588,477.69	143,235.39
Teach Ret.	6,604.63	9,409.75			9,569.04	6,445.34
Land Sales	1,494.82					1,494.82
Tax Cer.	285.85	884.78			840.27	330.36
Cities & V.	49,559.69	71,625.88	5,309.20	931.52	77,123.19	48,440.06
Sheriff's	239.40					239.40
Cemeteries	8,716.97	12,027.53		190.68	12,519.44	8,034.38
Watermaster	1,496.06	141.32				1,637.38
Vers. Mem.	1,659.09	2,349.64			2,372.00	1,636.73
Spec. Bridge	(1,027.88)		1,027.88			
Hospital	7,181.95	9,409.72			9,450.00	7,141.67
Highway	31.61					31.61
Range Imp.	1,652.34	414.16			62.59	2,003.91
S. Road.	36,167.84	47,087.85		1,027.88	42,682.83	39,544.98
B. of Ed.	2,328.40					2,328.40
Trust	829.40				799.40	30.00
Soc. Sec.	395.11	29,725.89			23,946.60	6,174.40
Law Enf.	15.00	415.00			127.00	303.00
Fire Dist.	872.05	1,238.18			1,208.28	901.95
Waterways	662.03	1,146.92			1,068.65	740.30
Civil Def.		966.40			869.81	96.59
	518,127.24		294,623.91		1,286,933.84	
		1,307,141.41		294,623.91		538,334.81

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

Summary Of Receipts By Source

General Miscellaneous:

January 12, 1959 to January 11, 1960

St. Sch. App.	210,603.73
Motor Users	121,264.99
Liquor App.	27,800.22
Road Work	1,651.84
Snow Removal	20.00
Costs	88.00
Range Imp.	414.16
Forest App.	9,004.47
Refunds	972.92
Return of Adv.	14,524.84
Federal Coop.	<u>1,279.65</u>
	387,624.82

Real Rolls, Current Collections:

Levy of 1958	199,869.54	
Levy of 1959	<u>449,291.02</u>	649,160.56

Real Rolls, Delinquent Collections:

Levy of 1954	56.32	
Levy of 1955	2,193.50	
Levy of 1956	14,513.95	
Levy of 1957	12,709.39	
Levy of 1958	32,361.40	
Penalty & Interest	<u>8,260.57</u>	70,195.13

Personal Rolls:

Levy of 1955	157.12	
Levy of 1956	109.21	
Levy of 1957	132.75	
Levy of 1958	3,016.75	
Levy of 1959	<u>55,416.53</u>	58,832.36

Fees Of Officers:

Auditor & Recorder	4,209.67	
Probate Judge	1,493.56	
Sheriff	<u>3,367.31</u>	9,070.54

St. & Co. License

Soc. Security		3,475.00
Motor V. License	73,010.39	29,725.89
Trailer License	1,813.50	
License Transfers	729.00	
Boat License	<u>1,180.25</u>	76,733.14

Weed Charges

Fines & Fees		4,254.96
Tax Certificates		7,328.35
Sales Co. Prop.		884.78
Inheritance Tax		140.00
		9,815.88

General Miscellaneous

387,624.82

1,307,141.41

Fees Of Officers

January 12, 1959 to January 11, 1960

Clerk, Auditor & Recorder:

<u>Quarter</u>	<u>Totals</u>	<u>Clerk</u>	<u>Steno</u>	<u>Codes</u>	<u>Judges</u>	<u>Recorder</u>
1959						
First	955.10	89.00	33.00	27.50	27.50	778.10
Second	1,174.80	166.50	51.00	42.50	62.50	852.30
Third	907.77	80.00	21.00	17.50	34.50	754.77
Fourth	1,172.00	140.00	48.00	40.00	48.00	896.00
	4,209.67	475.50	153.00	127.50	172.50	3,281.17

Sheriff:

<u>Quarter</u>	<u>Totals</u>	<u>Fees</u>	<u>Drivers License</u>	<u>Boats</u>
1959				
First	537.51	144.95	432.56	
Second	857.00	202.50	654.50	
Third	1,104.85	258.45	777.40	69.00
Fourth	827.95	247.05	580.90	
	3,367.31	852.95	2,445.36	69.00

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>
1959							
First	538.96	27.00	97.41	45.00	10.00	131.00	228.55
Second	299.00	63.00	45.00	57.00	5.00	64.00	65.00
Third	314.60	103.00	18.00	73.60	15.00	30.00	75.00
Fourth	341.00	33.00	57.00	67.50	10.00	74.00	99.50
	1,493.56	226.00	217.41	243.10	40.00	299.00	468.05

Cash Disbursements By Funds
January 12, 1959 to January 11, 1960

Current Expense	Warrants	103,018.11
Road & Bridge	"	209,192.03
Special Road	"	42,682.83
Charity	"	19,149.48
Agriculture	"	6,706.69
Weed	"	17,567.32
County Auditor's Warrants:		
State		119,896.32
Cities & Villages		77,123.19
Cemeteries		12,519.44
Class A. Schools		628,764.79
Vets Memorial		2,372.00
Teachers Retirement		9,569.04
Social Security		23,946.60
Hospital Aid		9,450.00
Fire Dist.		1,208.28
Law Enforcement		127.00
Trust Accounts		799.40
Waterways		1,068.65
Civil Defense		<u>869.81</u>
		887,714.52
Range Improvement	R. I. Warrants	62.59
Tax Certificates	Tax. Cer. Applied	<u>840.27</u>
		1,286,933.84

Operations In Warrants

January 12, 1959 to January 11, 1960

<u>Funds</u>	<u>Outstanding 1-12-'59</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Outstanding 1-11-'60</u>
Cur. Expense	6,741.72	103,121.79	103,018.11	6,845.40
Road & Bridge	26,156.62	192,485.22	209,192.03	9,449.81
Charity	1,275.65	18,559.64	19,149.48	685.81
Agriculture	370.08	6,664.60	6,706.69	327.99
Weeds	691.61	20,064.87	17,567.32	3,189.16
Special Road		50,116.80	42,682.83	7,433.97
State		119,896.32	119,896.32	
Cities & Villages		77,123.19	77,123.19	
Cemeteries		12,519.44	12,519.44	
Class A. Schs.		628,764.79	628,764.79	
Vets Memorial		2,372.00	2,372.00	
Teachers Ret.		9,569.04	9,569.04	
Soc. Sec.		23,946.60	23,946.60	
Hospital		9,450.00	9,450.00	
Fire Dist.		1,208.28	1,208.28	
Law Enf.		374.00	127.00	247.00
Trust		799.40	799.40	
Waterways		1,068.65	1,068.65	
Civil Defense		869.81	869.81	
	<u>35,235.68</u>		<u>1,286,030.98</u>	<u>28,179.14</u>
		<u>1,278,974.44</u>		

Warrants Outstanding 1-11-'60

<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>
1952		46 1957	4.53		
629	12.00	315	35.05	118 '59	15.27
1219	2.80	596 1959	20.72	122-32	312.72
1953		806	150.80		
184	7.00	821	20.00		327.99
1378	43.75	825-31	1,754.81		
1400	7.00	833-73	7,463.90		
684 1954	1.00				
1008	12.75		9,449.81	123 '53	351.00
795 1955	20.00			1959	
808	8.50	<u>Spec. Road</u>		186-200	2,838.16
214 1956	12.66				3,189.16
863	8.25	824 1959	4,112.60		
1165	200.00	832	300.00		
751 1957	9.95	874	3,021.37		
632 1958	3.00				
1018 JC	6.00		7,433.97		
23 "	6.00				
767 1959	13.50	<u>Charity</u>			
820-1	251.69				
853-4	97.50	238-55 '59	685.81		
858-935	6122.05				
	<u>6,845.40</u>				

Co. Auditor's Warrants

1903 Law Enf. 247.00

Operations In Taxes Receivable

January 12, 1959 to January 11, 1960

Current Real Rolls:

<u>Year</u>	<u>Balances</u> <u>1-12-'59</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>To Del-</u> <u>inquents</u>	<u>Balances</u> <u>1-11-'60</u>
1958	262,736.90			199,869.54	62,867.36	
1959		725,091.81	591.13	449,291.02		275,209.66

Delinquent Real Rolls:

<u>Year</u>	<u>Balances</u> <u>1-12-'59</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-11-'60</u>
1949	105.99		38.28		67.71
1950	116.95		6.76		110.19
1951	59.90		51.73		8.17
1952	19.90		10.02		9.88
1955	2,259.47	69.16	51.39	2,249.82	27.42
1956	16,776.61		23.09	14,513.95	2,239.67
1957	30,514.04		12.54	12,709.39	17,792.11
1958		62,867.36	233.07	32,361.40	30,272.89
	49,852.86	62,936.52	426.88	61,834.56	50,527.94

Personal Rolls:

<u>Year</u>	<u>Balances</u> <u>1-12-'59</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-11-'60</u>
1954	89.52		43.26		46.26
1955	113.86	43.26		157.12	
1956	194.37	13.06		109.21	98.22
1957	359.36	13.06		132.75	239.67
1958	3,665.04	317.63	393.74	3,016.75	572.13
1959		61,689.40	314.18	55,416.53	5,958.69
	4,422.15	62,076.41	751.18	58,832.36	6,915.02

Bonds Of Officers

January 11, 1960

<u>Officer</u>	<u>Office</u>	<u>Surety Co.</u>	<u>Expires</u>	<u>Amount</u>
Lester Young	Commissioner	Gen. Cas. Co.	1-10-'61	5,000.00
Dan Reimann	"	Am. Sure Co.	1-14-'63	5,000.00
Frank T. Tanner	"	St. Acc. Ins. Co.	1-14-'63	5,000.00
LaMonte Brauer	Auditor	St. Acc. Ins. Co.	1-14-'63	5,000.00
Jess Butts	Sheriff	St. Acc. & Ins. Co.	1-14-'61	10,000.00
Helen Crapo Ferney	Treasurer	United Pac. Ins. Co.	1-12-'61	40,000.00
	Tax-Collector	" " " "	1-12-'61	10,000.00
	Pub. Adm.	" " " "	1-12-'61	2,000.00
	Assessor	" " " "	1-12-'61	10,000.00
Floyd Law	Probate Judge	St. Acc. & Ins. Co.	1-14-'61	5,000.00
Geo. F. Rudd	Pros Attorney	" " " "	1-14-'61	2,000.00
Nels Sahl	Surveyor	Am. Surety Co.	1-9-'61	2,000.00
F. de Stowliniski	Coroner	United Pac. Co.	1-12-'61	1,000.00
Milton D. Hansen	Justice	" " " "	1-12-'61	1,000.00
Howard Clark	Dep. Auditor	St. Acc. & Ins. Co.	1-12-'63	5,000.00
Bess Jenkins	Dep. Sheriff	" " " "	1-14-'61	5,000.00
Hughes McCarrell	" "	" " " "	1-14-'61	5,000.00
John W. White	Dep. Assessor	Unit. Pac. Co.	1-12-'61	2,000.00
Beatrice Goulding	Dep. Treasurer	" " " "	1-12-'61	5,000.00
Betty Williamson	Justice	" " " "	1-12-'61	1,000.00
Harold R. Harvey	"	" " " "	1-12-'61	1,000.00
Wallace Workman				

Insurance In Force

Fire insurance is carried under a blanket contract on county buildings with the exception of the weed warehouse building. These contracts amount to a total of \$217,800.00, while \$9,000.00 is held on the weed warehouse.

A burglary and robbers policy is in force for the County Treasurer to the amount of \$4,500.00, while another policy covers the offices of Auditor, Assessor, Sheriff and Probate Judge for a total of \$7,000.00

County employees are covered for employers liability by the State Insurance Fund as is required by our statutes.

Motorized equipment is covered for public liability and property damage, while the Sheriff's cars carry comprehensive coverage.

Comparison Of Budgets And Expense
January 12, 1959 to January 11, 1960.

Reconciliations:

Road & Bridge:

Warrants 192,485.22
Contributions 5,309.20
197,794.42

Schedule 13

Tax Anticipation Cer-
tificates Unapplied as
of 1-11-'60

<u>Number</u>	<u>Amount</u>
126	12.87
140	2.36
147	29.22
16	4.01
18	3.56
22	8.61
29	18.45
37	37.40
39	50.00
41	155.41
43	3.27
44	<u>5.20</u>
	330.36

Current Expense Fund:

Auditor & Recorder
Sheriff
Assessor
Treasurer

Pros. Attorney
Commissioners
Dist. Court
Probate Court

Surveyor
Coroner
Courthouse & Grounds
General

<u>Budget</u>	<u>Expended</u>
14,900.00	14,617.77
18,848.75	18,964.10
12,287.50	11,779.62
9,457.25	8,885.85
6,706.00	6,474.70
11,190.00	10,745.90
2,500.00	2,230.27
8,606.25	5,660.21
683.50	635.47
1,017.50	307.45
13,602.50	14,002.75
<u>11,120.00</u>	<u>8,817.70</u>
110,919.25	103,121.79

Road & Bridge

Charity

Agriculture

Weed

198,755.00	192,485.22
13,080.00	18,559.64
6,670.00	6,664.60
21,185.35	20,064.87

Notes: In agreement with
fund Balance as of the
same date.