

**WARREN VICKREY**

Certified Public Accountant  
606 SOUTH SIXTH AVE.  
POCATELLO, IDAHO

February 7, 1961

LaMonte Bauer, Clerk.  
Commissioners of Fremont Co.  
St. Anthony, Idaho.

Dear Mrs Bauer:

Inclosed find the original and one copy of the report of the recent audit of your county records. The copy is for the files of the County Treasurer, kindly hand it to her for me.

Hope you had a good stay in our city.

Before long I will again be in St. Anthony and will call to find if I can be of any assistance.

Sincerely,

*Warren Vickrey*

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 11, 1960

to

January 9, 1961

**WARREN VICKREY**

Certified Public Accountant  
606 SOUTH SIXTH AVE.  
POCATELLO, IDAHO

February 3, 1961

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 11, 1960 to January 9, 1961.

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 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 3rd day of February, 1961.

La Monte Bauer

Clerk of District Court

### Comments And Recommendations

The records of the fee collecting offices of Auditor, Sheriff, and Probate Judge continue to be very well kept and the routing of the records of these offices is good. According to statute, reports are made every quarter and the remittances of the fees accompany the 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 expense of the operating funds, Schedule 8, is always worthy of your attention and we feel it is of sufficient importance to give time to its explanation. The State Fund is first on this schedule, and with a three mill levy, without the one mill provision for teachers retirement, the operation of the fund for the year shown an excess expense of \$148.72. This provision would do very well if it were not for the fact that the reserve of this fund is low. A half mill more would improve the strength of the fund. Next the Current Expense Fund with an 8 mill levy shows an excess expenditure of \$20,585.05. Of course 1960 was an election year with the additional runoff election expense, but this fund needs some attention. The reserve for the fund is fair but it is not possible to make many drafts on your reserve such as the above without getting in trouble. Expense will have to be reduced or additional revenue will have to be found for the fund.

The Road & Bridge and the Special Road fund are considered together as they are both for the same purpose. These funds carry the maximum levy and are getting along very well. The reserves are good and they seem to be able to support the program. For the past year the Agriculture fund had a one half mill levy. At levy time it was anticipated that this would not carry the load but the reserve was strong and is still in good condition. For the next year it will be necessary to provide a little more. During the past year the reserve of the Charity Fund has strengthened with a four mill levy. Prior to that time the reserve was low and needed some help. This has a rapidly changing demand and we would feel the levy should be maintained. The Weed fund has improved in the 1960 year mostly through the Road & Bridge paying up the charges for eradicating the weeds on the roads. The reserve is not yet in very good condition and the fund will have to be well managed in order for the fund to stay in a healthy financial condition.

In general, we feel, from our examination, that cash is being carefully handled in all county offices. A little better record should be established for the daily cash record of the Assessor's office. This office has had such a growth in auto license receipts, and at a busy time for the office that several problems have developed. In fact at present it seems that it would be well if some work was done toward creating a separate license bureau to take over part of the load from this office.

Consolidated Balance Sheet

January 9, 1961

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital</u>	<u>Special &amp; Trust</u>
Cash	374,080.47	264,366.47		109,714.00
Cur. Real Taxes	282,382.38	132,108.39		150,273.99
Del. Real Taxes	51,640.19	35,782.28		15,857.91
Personal Tax	7,917.50	4,380.54		3,536.96
Co. Property	<u>369,571.86</u>		<u>369,571.86</u>	
	1,085,592.40	436,637.68	369,571.86	279,382.86
 <u>LIABILITIES &amp; RESERVES:</u>				
A/c Payable	47,925.69	47,925.69		
Warrants Pay.	20,504.22	20,504.22		
Reserves:				
Schools	77,202.53	77,202.53		
Spec & Trust	279,382.86			279,382.86
Cur. Surplus	291,005.24	291,005.24		
Capital Surplus	<u>369,571.86</u>		<u>369,571.86</u>	
	1,085,592.40	436,637.68	369,571.86	279,382.86

Fund Balances and Current Liabilities Of Co. Treasurer  
And Tax-Collector as of January 26, 1961, With Cash Statement.

<u>Cash Statement</u>		<u>Fund Balances &amp; Current Liabilities</u>	
Cash on hand	2,441.05	Fund Balances 1-9-'61	374,080.47
Warrants & Tax. Cer. Paid	15,715.42	<u>Plus:</u> Co. Aud. Cer. Nos. 2075-83	129,796.73
Idaho Bank Of Commerce	50,000.00	Tax Col. not turned	9,178.19
First Security Bank: Treasurer	181,022.56	Tax Cer. Held	22.62
Tax Collector	<u>263,898.98</u>		
	513,078.01		<u>513,078.01</u>

Schedule 19

Depository Sureties, 1-26-'61

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

6073 St. of Louisiana Korean Combat Bonds 3.4%	100,000.00
6072 " " " " " "	100,000.00
7279 U. S. Treas Bonds 2 5/8%	<u>250,000.00</u>
	450,000.00
Idaho Bank of Commerce, Ashton, Idaho.	
Wells-Fargo Bank & Trust Co. Trust Receipts, San Francisco, Cal.	
Class a Sch. Dist. No. 6 Mt. Home Idaho. 2 1/4%	20,000.00
U. S. Treas Bonds 2 1/2%	130,000.00
U. S. Treas Bonds 2 1/4%	25,000.00
Utah First Nat'l Bk, Salt Lake City, Utah. Trust Receipts.	
U. S. Treas Bonds 2 1/2%	2,000.00
So. Cal. Edison Bonds 3%	5,000.00
First Nat'l Bk. Salt Lake City, Utah. Trust Receipts.	
Class A. Sch. Dist. 281 Moscow, Idaho	3,000.00
U. S. A. Treas Bonds 2 1/2%	<u>25,000.00</u>
	210,000.00

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

Operating Funds Balance Sheets

January 9, 1961

<u>ASSETS:</u>					
<u>Funds:</u>	<u>Cash</u>	<u>Cur. Real</u>	<u>Del. Real</u>	<u>Personal</u>	<u>Totals</u>
State	44,728.20	11,509.70	5,697.32	735.70	62,670.92
Cur. Exp.	39,695.55	26,928.63	6,149.57	577.67	73,351.42
Road & B.	79,490.43	28,610.92	9,700.59	574.22	118,376.16
Co. Schools	47,766.15	25,246.37	3,389.79	800.22	77,202.53
War. Red.	67.22				67.22
Agriculture	5,495.90	1,682.82	757.79	118.61	8,055.12
Charity	10,808.31	13,458.14	2,791.33	794.76	27,852.54
Pest	296.45				296.45
Weed	2,047.14	4,472.25	2,361.28	251.62	9,132.29
Spec. Road	26,453.90	16,835.03	4,091.35	422.00	47,802.28
Hospital.	7,420.63	3,364.53	843.26	105.74	11,734.16
Civil Def.	96.59				96.59
	<u>264,366.47</u>	<u>132,108.39</u>	<u>35,782.28</u>	<u>4,380.54</u>	<u>436,637.68</u>

<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	47,925.69			14,745.23	62,670.92
Cur. Exp.		8,820.65		64,530.77	73,351.42
Road & B.		7,422.62		110,953.54	118,376.16
Co. School			77,202.53		77,202.53
War. Red.				67.22	67.22
Agriculture		545.49		7,509.63	8,055.12
Charity		2,570.86		25,281.68	27,852.54
Pest				296.45	296.45
Weed		717.35		8,414.94	9,132.29
Spec. Road		427.25		47,375.03	47,802.28
Hospital				11,734.16	11,734.16
Civil Defense				96.59	96.59
	<u>47,925.69</u>	<u>20,504.22</u>	<u>77,202.53</u>	<u>291,005.24</u>	<u>436,637.68</u>

Analysis Of Surplus Accounts  
January 11, 1960 to January 9, 1961

<u>CREDITS:</u> <u>Funds:</u>	<u>Balances</u> <u>1-11-'60</u>	<u>Excess</u> <u>Revenue</u>	<u>Adj.</u>	<u>Totals</u>
State	24,207.62		196.66	24,404.28
Cur. Exp.	85,451.73			85,451.73
Road & B. Agriculture	85,757.51 9,591.28	25,267.10	14.65	111,039.26 9,591.28
Charity Weed	14,822.55	10,482.90 11,614.95		25,305.45 11,614.95
Spec. Road	53,030.95	2,395.44		55,426.39

<u>DEBITS:</u> <u>Funds:</u>	<u>Balances</u> <u>1-11-'60</u>	<u>Excess</u> <u>Expense</u>	<u>Taxes</u> <u>Cancelled</u>	<u>Adj.</u>	<u>Balances</u> <u>1-9-'61</u>	<u>Totals</u>
State		9,626.32	32.73		14,745.23	24,404.28
Cur. Exp.		20,585.05	79.56	256.35	64,530.77	85,451.73
Road & B. Agri.		2,077.61	4.04	85.72	110,953.54 7,509.63	111,039.26 9,591.28
Charity Weed	3,191.96		23.77 8.05		25,281.68 8,414.94	25,305.45 11,614.95
Spec. Road			51.36	8,000.00	47,375.03	55,426.39



Statement Of Revenue And Expense  
January 11, 1960 to January 9, 1961

<u>REVENUE:</u>	<u>State</u>	<u>Cur. Exp.</u>	<u>Road &amp; Bridge</u>	<u>Agri.</u>	<u>Charity</u>	<u>Co. School</u>
Levy of 1960	35,991.45	75,855.68	80,594.48	4,738.80	37,910.42	71,116.88
Teach Ret.	9,477.60					
Pen. & Int.	376.74	678.19	849.08	48.84	113.05	757.06
Inherit. Tax.	1,451.40	161.26				
Motor V. Lic.	56,369.58					
Court Fees	321.00					
St. & Co. Lic.	21.00					
T.H. Lic.	330.00	330.00				
Fines & Fees	3,636.80	152.92				2,735.15
Land Sales	3.96	9.60	9.59	.60	1.80	8.99
Beer & Liq. Lic.		2,430.00				
Col. Fees		1,066.64				
Officers Fees		7,915.22				
Auto Lic. T.		628.00				
St. Liquor App.		11,914.39				
Miscellaneous		530.11	2,401.52	256.35	227.84	
Motor Users			127,867.62			
Forest App.			7,570.95			
St. Sch. App.						236,934.13
	107,979.53	101,672.01	219,293.24	5,044.59	38,253.11	311,552.21
<u>DEDUCT:</u>						
Expense	108,128.25	122,257.06	194,026.14	7,122.20	27,770.21	
<u>Excess Of;</u>						
Revenue			25,267.10		10,482.90	
Expense	148.72	20,585.05		2,077.61		
To Reserve						311,552.21

<u>REVENUE:</u>	<u>Weed</u>	<u>Spec. Road</u>
Levy of 1960	9,477.60	47,422.86
Weed Chges	2,470.81	
Pen. & Int.	172.74	488.87
Weed Work	12,468.88	
Land Sale	1.20	6.00
Misc.	.95	
	24,592.18	47,917.73
<u>DEDUCT:</u>		
Expense	12,977.23	45,522.29
<u>Excess Of;</u>		
Revenue	11,614.95	2,395.44

Operations In State Account

January 11, 1960 to January 9, 1961

<u>Source</u>	<u>Balances 1-11-'60</u>	<u>Cash Collected</u>	<u>Due State</u>	<u>Remitted to State.</u>	<u>Balances 1-9-'61</u>
Charge 1959	35,991.20	8,674.79	5,000.00a 35,991.20	40,991.20	
Charge 1960		23,945.95	45,998.47		45,998.47
Court Fees	48.00	112.50	160.50	126.00	34.50
Code	40.00	90.00	130.00	105.00	25.00
Judges Ret.	48.00	118.50	166.50	144.00	22.50
	(196.66)				
Inherit. Tax	5,178.65	1,451.40	6,433.39	5,738.06	695.33
St. & Co. Lic.	9.00	21.00	30.00	29.50	.50
Motor V. Lic.	23,513.85	56,369.58	79,883.43	79,097.59	785.84
Trailer Lic.	78.00	330.00	408.00	389.25	18.75
Traffic Fines	1,027.20	3,636.80	4,664.00	4,319.20	344.80
Land Sales		3.96			
Del. Taxes		3,129.56			
Pen. & Int.		376.74			
Correction	65,933.90	98,260.78	178,865.49		47,925.69
	<u>196.66</u>		5,000.00a	130,939.80	
	65,737.24				

Notes: (a) Transferred from Teachers Retirement.

Summary Of Accounts Payable

Total Accounts Payable	178,865.49
Less:	
<u>A/c Payable 1-11-'60</u>	<u>65,737.24</u>
Demand For 1960	108,128.25

Cash Operations In Funds

January 11, 1960 to January 9, 1961

<u>Funds</u>	<u>Balances 1-11-'60</u>	<u>Apportion- ed to</u>	<u>Transferred</u>		<u>Disburs- ed from</u>	<u>Balances 1-9-'61</u>
			<u>To</u>	<u>From</u>		
State	72,407.22	98,260.78	5,000.00		130,939.80	44,728.20
Cur. Exp.	59,836.13	99,330.94	1,066.64	256.35	120,281.81	39,695.55
Road & B.	58,405.72	217,123.39		5,046.40	190,992.28	79,490.43
Agriculture	7,404.88	4,739.37	256.35		6,904.70	5,495.90
Charity	7,395.35	29,298.12			25,885.16	10,808.31
Co. School	48,677.19	310,928.72		311,839.76		47,766.15
Insect Pest	296.45					296.45
Weed	(6,625.53)	16,121.71	8,000.00		15,449.04	2,047.14
War. Red.	67.22					67.22
Sch. #322	19,679.51	28,768.94	22,697.19		51,500.83	19,644.81
Sch. #215	143,235.39	320,152.03	289,149.96		738,333.12	14,204.26
Teach Ret.	6,445.34	9,478.96		5,000.00	3,660.94	7,263.36
Land Sales	1,494.82					1,494.82
Tax. Cer.	330.36	1,594.14			1,320.61	603.89
Cities & V.	48,440.06	72,419.07	5,046.71	890.14	76,491.59	48,524.11
Sheriff's Rev.	239.40					239.40
Cemeteries	8,034.38	11,808.56	7.13	191.33	11,611.35	8,047.39
Watermaster	1,637.33	97.31				1,734.69
Vets Men.	1,636.73	2,369.39			2,557.08	1,449.04
Hospital	7,141.67	9,478.96			9,200.00	7,420.63
Highway #1	31.61					31.61
Range Imp.	2,003.91	554.01			78.37	2,479.55
Spec. Road	39,544.98	47,437.93		8,000.00	52,529.01	26,453.90
B. of Ed.	2,328.40					2,328.40
Court Trust	30.00					30.00
Soc. Sec.	6,174.40	22,202.63			28,377.03	
Law Enf.	303.00	184.00			447.00	40.00
Fire Dist.	901.955	1,194.72			1,228.65	868.02
Waterways	740.30				9.65	730.65
Civil Defense	96.59					96.59
	538,334.81		331,223.98		1,467,798.02	
		1,303,543.68		331,223.98		374,080.47

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

Summary Of Receipts By Source

January 11, 1960 to January 9, 1961

General Miscellaneous

St. Sch. App.	236,934.13
Refunds	1,489.33
Motor Users	127,867.62
Liquor App.	23,828.76
Road Work	1,113.50
Costs	102.00
Insurance	27.00
Damage	140.42
St. Ele. Fees	17.92
Sales Sup.	13.75
Range App.	554.01
Forest App.	<u>10,094.60</u>

402,183.04

Real Rolls, Cur. Col.		
Levy of 1959	207,981.18	
Levy of 1960	<u>448,671.61</u>	656,652.79
Real Rolls, Del. Col.		
Levy of 1955	27.42	
Levy of 1956	2,215.79	
Levy of 1957	15,425.74	
Levy of 1958	11,321.00	
Levy of 1959	36,463.09	
Pen. & Interest	<u>8,597.33</u>	74,050.37
Personal Rolls:		
Levy of 1957	164.82	
Levy of 1958	484.38	
Levy of 1959	5,050.65	
Levy of 1960	<u>59,448.15</u>	65,148.00
Fees Of Officers:		
Auditor & Recorder	4,513.73	
Probate Judge	1,747.85	
Sheriff, For Yr.	2,681.99	
Prior Fees	<u>125.42</u>	9,068.99
St. & Co. License		2,640.00
Social Security		22,202.63
Motor V. License	56,334.58	
Trailer H. Lic.	660.00	
License Trans	<u>628.00</u>	57,622.58
Weed Charges		4,468.88
Tax Certificates		1,594.14
Sales Co. Prop.		132.00
Inheritance Tax		1,612.66
Justice Fines & Fees		6,167.60
General Miscellaneous		<u>402,183.04</u>

1,303,543.68

FEEES OF OFFICERS

January 11, 1960 to January 9, 1961

Clerk, Auditor & Recorder:

<u>Quarter</u>	<u>Totals</u>	<u>Clerk</u>	<u>Steno.</u>	<u>Code</u>	<u>Judges</u>	<u>Recorder</u>
1960						
First	1,107.52	304.50	36.00	30.00	37.00	700.02
Second	1,462.60	486.50	15.00	12.50	22.50	926.10
Third	1,000.21	168.96	27.00	22.50	36.50	745.25
Fourth	<u>943.40</u>	<u>83.00</u>	<u>30.00</u>	<u>25.00</u>	<u>27.00</u>	<u>778.40</u>
	4,513.73	1,042.96	108.00	90.00	123.00	3,149.77

Sheriff:

<u>Quarter</u>	<u>Totals</u>	<u>Fees</u>	<u>Drivers License</u>
1960			
First	717.53	246.53	471.00
Second	632.40	180.10	452.30
Third	674.05	258.00	416.05
Fourth	<u>658.01</u>	<u>226.56</u>	<u>431.45</u>
	2,681.99	911.19	1,770.80

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>
1960							
First	411.50	59.00	39.00	91.50	5.00	163.00	54.00
Second	278.50	29.00	51.00	106.50	5.00	47.00	40.00
Third	605.60	75.50	84.00	81.00	10.00	249.60	105.50
Fourth	<u>452.25</u>	<u>102.00</u>	<u>107.25</u>	<u>66.00</u>	<u>5.00</u>	<u>159.00</u>	<u>13.00</u>
	1,747.85	265.50	281.25	345.00	25.00	618.60	212.50

Cash Disbursements By Funds  
January 11, 1960 to January 9, 1961

<u>Funds</u>	<u>Expended By</u>	<u>Amount</u>	<u>Totals</u>
Current Expense	Warrants		120,281.81
Road & Bridge	Warrants		190,992.28
Agriculture	Warrants		6,904.70
Charity	Warrants		25,885.16
Weeds	Warrants		15,449.04
Special Road	Warrants		52,529.01
County Auditor's Warrants:			
Class A. Sch. 215		738,333.12	
322		51,500.83	
Cemeteries		11,611.35	
Cities & Villages		76,491.59	
State of Idaho		130,939.80	
Social Security		28,377.03	
Teacher's Retirement		3,660.94	
Hospital Aid		9,200.00	
Vets Memorial		2,557.08	
Law Enforcement		447.00	
Waterways		9.65	
Fire District		1,228.65	
			1,054,357.04
Range Improvement	R. I. Warrants		78.37
Tax Certificates	Tax Cer. Applied		1,320.61
			1,467,798.02



Operations In Taxes Receivable

January 11, 1960 to January 9, 1961

<u>Current Real Rolls:</u>						
<u>Year</u>	<u>Balances</u> <u>1-11-'60</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-'61</u>
1959	275,209.66			207,981.18	67,228.48	
1960		731,273.72	219.73	448,671.61		232,382.38

Delinquent Real Rolls:

<u>Year</u>	<u>Balances</u> <u>1-11-'60</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-9-'61</u>
1949	67.71				67.71
1950	110.19				110.19
1951	8.17				8.17
1952	9.88				9.88
1955	27.42			27.42	
1956	2,239.57			2,215.79	23.78
1957	17,792.11		43.75	15,425.74	2,322.62
1958	30,272.89		100.75	11,321.00	18,851.14
1959		67,228.48	518.69	36,463.09	30,246.70
	50,527.94	67,228.48	663.19	65,453.04	51,640.19

Personal Rolls:

<u>Year</u>	<u>Balances</u> <u>1-11-'60</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-9-'61</u>
1954	46.26				46.26
1956	98.22		13.06		85.16
1957	239.67			164.82	74.85
1958	572.18			484.38	87.80
1959	5,958.69	84.93	13.78	5,050.65	979.19
1960		66,127.86	35.47	59,448.15	6,644.24
	6,915.02	66,212.79	62.31	65,148.00	7,917.50



Bonds Of Officers

January 9, 1961

<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.	1-9-'61	5,000.00
Frank T. Tanner	"	St. Acc. Ins. Co.	1-14-'63	5,000.00
LaMonte Bauer	Auditor	" " " "	1-14-'63	5,000.00
Jess Butts	Sheriff	" " " "	1-14-'61	10,000.00
Helen Ferney	Treasurer	United Pac. Ins. Co.	1-12-'61	40,000.00
	Tax Collector	" " " "	1-12-'61	10,000.00
	Publ Adm.	" " " "	1-12-'61	2,000.00
Floyd Law	Assessor	" " " "	1-12-'61	10,000.00
Geo. F. Rudd	Probate Judge	St. Acc. Ins. Co.	1-14-'61	5,000.00
Nels Sahl	Attorney	" " " "	1-14-'61	2,000.00
F. de Stowlinski	Surveyor	Am. Surety Co.	1-14-'61	2,000.00
M. D. Hansen	Coroner	United Pac. Ins. Co.	1-12-'61	1,000.00
Bess Jenkins	Dep. Auditor	St. Acc. Ins. Co.	1-12-'63	5,000.00
Hughes McCarrell	Dep. Sheriff	" " " "	1-14-'61	5,000.00
John W. White	" "	" " " "	1-14-'61	5,000.00
Beatrice Goulding	Dep. Assessor	United Pac. Ins. Co.	1-12-'61	2,000.00
Betty Williamson	Dep. Treasurer	" " " "	1-12-'61	5,000.00
Wallace Workman	Justice	" " " "	1-12-'61	1,000.00

Insurance In Force

Fire insurance is carried under a blanket contract on county buildings, with the exception of the weed warehouse building. These are for a five year period and amount to \$217,800.00. Protection to the amount of \$9,000.00 is in force on the weed warehouse.

A burglary and robbery 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.

County employees are protected by a employers liability policy by the State Insurance Fund, as required by our statutes.

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

Comparison Of Budgets & Expenditures  
January 11, 1960 to January 9, 1961.

Reconciliation:

Road & Bridge:  
Warrants 188,979.74  
Contributions 5,046.40  
  
194,026.14

- - - - -

Schedule 13

Tax Certificates  
January 9, 1961

<u>Numbers</u>	<u>Amount</u>
18	3.56
29	18.45
46	22.75
47	45.60
51	6.36
54	4.00
58	120.00
60	20.00
63	16.68
66	10.00
67	60.87
73	88.72
74	.50
75	6.88
79	3.28
80	5.02
81	11.20
82	4.04
84	19.31
85	100.00
86	1.67
87	<u>35.00</u>
	603.89

Current Expense Fund;

Auditor & Recorder  
Sheriff  
Assessor  
Treasurer  
  
Pros. Attorney  
Commissioners  
Dist. Court  
Probate Court  
  
Surveyor  
Coroner  
Courthouse & Grnds  
General  
  
Elections  
Justice  
Civil Defense

Budget

Expended

15,045.00 14,280.84  
23,990.42 22,842.87  
13,175.00 12,922.50  
9,222.00 9,216.61  
  
6,802.00 6,787.63  
11,712.00 11,991.53  
3,351.50 4,822.83  
5,690.50 4,408.60  
  
718.00 869.86  
1,609.00 793.88  
14,172.00 11,443.50  
10,170.00 7,654.35  
  
11,500.00 10,534.86  
3,322.00 737.52  
3,704.50 2,949.68  
  
134,183.92 122,257.06  
  
196,950.00 194,026.14  
  
32,136.00 27,770.21  
  
7,122.20 7,122.20  
  
23,170.80 12,977.23

Road & Bridge  
  
Charity  
  
Agriculture  
  
Weed