

AUDIT REPORT
FREMONT COUNTY, IDAHO

for the period

January 8, 1962

t o

January 14, 1963

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO

January 31, 1963

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 8, 1962 to January 14, 1963.

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 Accountants for the State of Idaho, dated November 1, 1935.

From this work 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 condition of your county as of the closing date of this period and also show the operations of county funds for the time covered by this audit.

Respectfully submitted,

Warren Vickrey
Warren Vickrey

Certified Public Accountant.

Subscribed and sworn before me
this 31st day of January, 1963

La Monte Bauer

Clerk of the District Court.

COMMENTS AND RECOMMENDATIONS

While making this audit the records of the fee collecting offices of Auditor, Sheriff and Probate Judge were substantiated. Reports of their collections are made every quarter and the remittances for the same accompany these reports. It is important that this procedure be followed as this routing limits the liability of the officer.

The statement of Revenue and Expenditures for the year is shown on Schedule 8, and is worthy of your attention and study. The first column on this page is the State Fund, and for the 1962 year had a levy of four mills. As you may note from Schedule 8-a the State raised their charge some \$5,000.00 for the 1962 year, and the four mills was not sufficient to meet this demand. The reserve of this fund is pretty good, but if this trend is to continue a four mill levy will not be sufficient. Next the Current Expense Fund had a levy of ten mills, and in an election year, this was barely enough to pay the bill. The reserve of the Current Expense Fund is fair, it could be increased a little. We would feel revenues should be provided to pay-as-you-go in all county operating funds.

In the next column the Road & Bridge Fund has a eight mill levy which came out short by \$2,334.71 of meeting expenditures. We would suggest that you designate at least 1.2 mills of this levy of bridges, as the same is non-participating, that is the cities do not get a contribution from the bridge fund/levy. Under present economic trends it is difficult to follow a very sane path in connection with county financing. The valuation, and in turn revenues of the county do not increase in the same ratio with your costs of operations. In other words, in spite of everything you can do, it costs more money as the years go by.

The Agriculture and the Weed funds are two small accounts that might be considered together, as neither of them seem to be able to get along within their revenues. These funds depend upon the program attempted. It is up to your board to decide how much you feel they should do, and hold them within that amount. The Special Road fund had a five mill levy for the 1962 year, and expenditures exceeded revenues by \$946.13. As this is a project fund a single year is not a good measuring stick to show trend. The reserve of the fund is good, so with some care and good management this fund should take care of its obligations.

The general economic condition of the operating funds of the county is good with the exception of the Weed and the Agriculture funds, and these are in the nature of specials. The reserves of these funds are good and although it is becoming harder all the time to make the revenues cover expenditures, at least you ~~have~~ are in very good condition at present.

CONSOLIDATED BALANCE SHEET

January 14, 1963

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital</u>	<u>Special & Trust</u>
Cash	521,822.90	293,459.72		228,363.18
Cur. Real Tax	307,627.71	139,128.90		168,498.81
Del. Real Tax	61,973.61	41,030.58		20,943.03
Personal Tax	9,215.71	5,062.13		4,153.58
Co. Property	<u>392,884.24</u>	<u> </u>	<u>392,884.24</u>	<u> </u>
	1,293,524.17	478,681.33	392,884.24	421,958.60
 <u>LIABILITIES & RESERVES:</u>				
A/c Payable	49,212.39	49,212.39		
Warrants Pay.	163,604.32	37,847.39		125,756.93
Reserves:				
Co. School	78,281.06	78,281.06		
Spec. & T.	296,201.67			296,201.67
Current Reserve	313,340.49	313,340.49		
Capital Reserve	<u>392,884.24</u>	<u> </u>	<u>392,884.24</u>	<u> </u>
	1,293,524.17	478,681.33	392,884.24	421,958.60

Fund Balances And Current Liabilities Of Co. Treasurer
And Tax-Collector as of January 29, 1963, With Cash Statement.

<u>Cash Statement</u>		<u>Fund Balances & Liabilities</u>	
Cash on hand	1,251.74	Fund Bal. 1-14-'63	521,822.90
First Security Bk. Tax-Collector Treasurer	176,249.02 311,240.98	Plus: Co. Aud. Cer. Nos. 2499-2505 inc.	80,552.31
Idaho Bk. of Commerce	50,000.00	Tax Collections not yet turned	10,545.82
Warrants Paid	<u>74,179.29</u>		<u> </u>
	612,921.03		612,921.03
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Depository Sureties, 1-29-'63

Schedule 19.

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

6073	St. of Louisiana, Korean Combat	3.4%	100,000.00
6072	" " " " " "	" "	100,000.00
7710	U. S. Treas Notes	3 5/8%	<u>300,000.00</u>
			500,000.00

Idaho Bank of Commerce, Ashton, Idaho.

Trust receipts of the Wells Fargo Bk & Trust Co San Francisco, Cal.

Trust receipts of the First Nat'l Bk, Salt Lake City, Utah.

U.S.A. Treas Bonds 2 1/4%	25,000.00	U.S.A. Treas Bonds 2 1/2%	25,000.00
U.S.A. Treas Bonds 2 1/4%	20,000.00	U.S.A. Treas Bonds 2 1/2%	2,000.00
U.S.A. Treas Bonds 2 1/2%	<u>130,000.00</u>	Class A. Dist. #281 2 1/4%	3,000.00
	175,000.00	So. Cal. Edison 3%	<u>5,000.00</u>
			35,000.00

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 14, 1963

<u>ASSETS:</u>					
<u>Funds:</u>	<u>Cash</u>	<u>Cur.Real</u>	<u>Del.Real</u>	<u>Personal</u>	<u>Totals</u>
State	58,411.58	15,392.37	6,305.73	917.09	81,026.77
Cur. Exp.	42,848.33	34,855.24	7,948.83	917.28	86,569.68
Road & B.	83,126.58	27,884.67	10,278.15	631.67	121,921.07
Co. School	47,228.51	26,141.41	4,015.37	895.77	78,281.06
✓ War. Red.	67.22				67.22
Agriculture	164.60	1,743.25	800.75	125.09	2,833.69
Charity	21,543.19	12,199.08	4,451.32	820.13	39,013.72
✓ Insect Pest	296.45				296.45
Weed	(665.80)	3,485.27	2,173.17	264.48	5,257.12
Spec. Road	38,020.44	17,427.61	4,515.79	486.12	60,449.96
Hospital	2,418.62		541.47	4.50	2,964.59
	293,459.72	139,128.90	41,030.58	5,062.13	478,681.33
 <u>LIABILITIES & RESERVES:</u>					
<u>Funds:</u>	<u>A/c Pay.</u>	<u>War.Pay.</u>	<u>Reserve</u>	<u>Surplus</u>	<u>Totals</u>
State	49,212.39			31,814.38	81,026.77
Cur. Exp.		11,071.64		75,498.04	86,569.68
Road & B.		15,212.66		106,708.41	121,921.07
Co. School			78,281.06		78,281.06
War. Red.				67.22	67.22
Agriculture		354.13		2,479.56	2,833.69
Charity		2,555.62		36,458.10	39,013.72
Pest				296.45	296.45
Weed		980.15		4,276.97	5,257.12
Spec. Road		7,673.19		52,776.77	60,449.96
Hospital				2,964.59	2,964.59
	49,212.39	37,847.39	78,281.06	313,340.49	478,681.33

ANALYSIS OF SURPLUS ACCOUNTS

January 8, 1962 to January 14, 1963

<u>CREDITS:</u> <u>Funds:</u>	<u>Balances</u> <u>1-8-'62</u>	<u>Excess</u> <u>Revenue</u>	<u>Trans-</u> <u>fers</u>	<u>War.</u> <u>Adj.</u>	<u>Sub.</u> <u>Add.</u>	<u>Totals</u>
State	22,690.51		10,688.54		95.10	33,474.15
Cur. Expense	74,819.43	225.49		13.53	524.60	75,583.05
Road & B.	108,596.32				520.79	109,117.11
Agriculture	5,043.05				41.19	5,084.24
Charity	33,168.36	3,024.81		.99	298.82	36,482.98
Weed	8,924.45				61.19	8,985.64
Spec. Road	53,463.36				305.79	53,769.15

<u>DEBITS:</u> <u>Funds:</u>	<u>Excess</u> <u>Expense</u>	<u>Taxes</u> <u>Cancelled</u>	<u>Balances</u> <u>1-14-'63</u>	<u>Totals</u>
State	1,528.72	131.05	31,814.38	33,474.15
Current Expense		85.01	75,498.04	75,483.05
Road & B.	2,334.71	73.99	106,708.41	109,117.11
Agriculture	2,589.45	15.23	2,479.56	5,084.24
Charity		24.88	36,458.10	36,482.98
Weed	4,699.43	9.24	4,276.97	8,985.64
Spec. Road	946.13	46.25	52,776.77	53,769.15

STATEMENT OF REVENUE AND EXPENSE
January 8, 1962 to January 14, 1963

<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 1962	44,239.60	94,743.89	75,796.47	4,738.55	33,159.68	71,057.92
Penl & Int.	560.06	1,015.23	1,003.44	60.82	315.01	912.81
Inheritance T.	5,989.01	665.45				
Motor. V. Lic.	55,691.75					
T.H.Lic.	176.00	176.00				
Fines	1,404.00					421.75
Land Sale	14.14	31.44	25.16	1.57	15.00	23.58
Fees & Fines	818.50	12,975.16				
Gross Rev.	21.19	169.73	169.67	10.60	31.86	159.07
Auto T. & Boats		544.25				
State Liquor		11,382.26				
Col. Fees		1,344.63				
Miscellaneous		1,798.46	982.36	36.67	256.62	549.91
Motor Users			134,507.17			
Forest App.			5,973.26			
St. Sch. App.						259,094.17
St. & Co. Lic.		3,330.00				
	108,914.25	128,176.50	218,457.53	4,848.21	33,778.17	332,219.21
<u>DEDUCT:</u>						
Expense	110,442.97	127,951.01	220,792.24	7,437.66	30,753.36	
<u>Excess Of:</u>						
Revenue		225.49			3,024.81	
Expense	1,528.72		2,334.71	2,589.45		
To Reserve						332,219.21

<u>REVENUE:</u>	<u>Weed</u>	<u>Special Road.</u>
Levy of 1962	9,473.71	47,371.95
Pen. & Int	191.67	608.43
Land Sales	3.15	15.72
Gross Revenue	21.19	106.10
Miscellaneous	73.32	366.60
Weed Work	1,055.90	
	10,818.94	48,468.80
<u>DEDUCT:</u>		
Expense	15,518.37	49,414.93
<u>Excess Of:</u>		
Expense	4,699.43	946.13

OPERATIONS IN STATE ACCOUNT
January 8, 1962 to January 14, 1963

<u>Source</u>	<u>Balances 1-8-'62</u>	<u>Cash Collected</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balances 1-14-'63</u>
State CCharge 1961	41,425.60	41,408.46	41,425.60	41,425.60	
State Charge 1962			46,363.71		46,363.71
Court Fees	46.50	219.00	265.50	201.00	64.50
Code	70.00	365.00	435.00	335.00	100.00
Judges	40.00	234.50	274.50	215.00	59.50
Inheritance Tax	194.92	5,989.01	6,183.93	5,044.46a	1,139.47
St. & Co. Lic.	1.00		1.00	1.00	
Motor V. License	26,043.99	55,691.75	81,735.74	80,684.53	1,051.21
Trailer Lic.	28.00	176.00	204.00	190.00	14.00
Traffic Fines	341.60	1,404.00	1,745.60	1,325.60	420.00
Gross Revenue		21.19			
Land Sales		14.14			
Del. Taxes		4,699.07			
Pen. Interest		560.06			
From Teach. Ret.		10,688.54			
	<u>68,191.61</u>	<u>121,470.72</u>	<u>178,634.58</u>	<u>129,422.19</u>	<u>49,212.39</u>

Summary Of Accounts Payable

Notes: (a) Includes refund to payee
of \$538.38

Total A/c Payable	178,634.58
Less:	
A/c Pay. 1-8-'62	<u>68,191.61</u>
Demand for 1962	110,442.97

CASH OPERATIONS IN FUNDS

January 8, 1962 to January 14, 1963

Funds	Balances	Apportion- ed to	Transferred		Disburs- ed from	Balances 1-14-'63
	1-8-'62		To	From		
State	66,363.05	110,760.99	10,709.73		129,422.19	58,411.58
Cur. Exp.	39,023.00	126,816.24	1,344.63		124,335.54	42,848.33
Road & B.	80,127.46	219,251.14	169.67	8,352.38	208,069.31	83,126.58
Agriculture	3,007.77	4,887.23	10.60		7,741.00	164.60
Charity	19,058.37	33,696.95	31.86		31,243.99	21,543.19
Co. School	46,046.34	332,806.99	159.07	331,783.89		47,228.51
Pest	296.45					296.45
Weed	3,303.08	11,265.44	21.19		15,255.51	(665.80)
War. Red.	67.22					67.22
Sch.#322	18,618.44	29,527.35	1,103.66		30,806.56	18,442.89
Sch. #215	4,650.45	337,455.67	332,589.94	160.56	541,817.69	132,717.81
Teach. Ret.	10,688.54			10,688.54		
Land Sales	1,494.82					1,494.82
Tax Cer.	328.62	1,286.12			533.94	1,030.80
Cities & V.	50,663.73	85,762.30	8,882.68	1,005.89	87,573.36	56,729.46
Sheriff's R.	239.40				239.40	
Cemeteries	7,161.43	11,267.84	95.45	179.54	11,097.92	7,247.26
Watermaster	1,874.57	185.43				2,060.00
Vets. Mem.	1,580.90	2,441.89	5.30		2,414.72	1,613.37
Hospital	1,845.80	551.63	21.19			2,418.62
Highway	31.61					31.61
Range Imp.	2,801.28	258.86			642.00	2,498.14
Spec. Road	30,795.39	48,860.69	106.10		41,741.74	38,020.44
B. of Ed.	2,328.40					2,328.40
Court Trust	30.00					30.00
Soc. Sec.		32,563.52			32,563.52	
Law Enf.	322.00	124.00			418.00	28.00
Fire Dist.	875.18	1,220.60	.75		1,226.89	869.64
Waterways	93.18	1,013.54			13.99	1,092.73
Aban. Prop.	98.25					98.25
Spec. A/ss		3,081.02		3,081.02		
	393,894.73		355,251.82		1,267,157.27	
		1,395,085.44		355,251.82		521,822.90

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

Summary Of Receipts By Source

January 8, 1962 to January 14, 1963

General Miscellaneous

St. School App.	259,094.17	Real Rolls, Current. Col.		
Liquor App.	22,764.52	Levy of 1961	226,220.46	
Motor Users App.	134,507.17	Levy of 1962	<u>461,997.84</u>	688,218.30
Taylor Graz.	258.86			
Forest App.	8,533.23	Real Rolls, Del. Col.		
Refunds	94.86	Levy of 1958	4,047.52	
Civil Defense	341.22	Levy of 1959	16,593.27	
Road Work	389.78	Levy of 1960	13,406.67	
		Levy of 1961	35,297.49	
Gross Rev. Tax	13,474.29	Penalty & Interest	<u>9,799.69</u>	79,144.64
Costs	44.84			
Retains	54.90	Personal Taxes:		
State Ele. Fees	86.72	Levy of 1956	68.16	
		Levy of 1957	45.02	
Equip. Sale	25.00	Levy of 1959	86.73	
Pending Issue	<u>114.00</u>	Levy of 1960	103.15	
		Levy of 1961	8,326.40	
	439,783.56	Levy of 1962	<u>60,120.88</u>	68,750.34
		Fees Of Officers:		
		Auditor & Recorder	5,777.65	
		Probate Judge	3,605.29	
		Sheriff	<u>3,730.17</u>	13,113.11
		St. & Co. License		3,495.00
		Social Security		32,563.52
		Motor V. License	55,691.75	
		Trailers	352.00	
		Transfers	556.25	
		Boat License	1,351.39	
		Boat Nos.	<u>175.00</u>	58,126.39
		Weed Work		941.00
		Justice Fines & Fees		2,656.30
		Tax Certificates		1,286.12
		Sales		352.70
		Inheritance Tax		6,654.46
		General Miscellaneous		<u>439,783.56</u>
				1,395,085.44

FEEES OF OFFICERS

January 8, 1962 to January 14, 1963

Clerk, Auditor & Recorder:

<u>Quarter</u>	<u>Totals</u>	<u>Clerk</u>	<u>Steno.</u>	<u>Code</u>	<u>Judges</u>	<u>Recorder</u>
1962						
First	1,303.90	410.00	42.00	70.00	43.00	738.90
Second	1,701.95	347.00	63.00	105.00	62.50	1,124.45
Third	1,364.30	241.00	54.00	90.00	65.00	914.30
Fourth	<u>1,407.50</u>	<u>183.00</u>	<u>60.00</u>	<u>100.00</u>	<u>64.00</u>	<u>1,000.50</u>
	5,777.65	1,181.00	219.00	365.00	234.50	3,778.15

Sheriff:

<u>Quarter</u>	<u>Totals</u>	<u>Fees</u>	<u>Drivers</u>
1962			
First	966.60	501.00	465.60
Second	1,175.75	671.85	503.90
Third	874.22	447.12	427.10
Fourth	<u>713.60</u>	<u>328.00</u>	<u>385.60</u>
	3,730.17	1,947.97	1,782.20

Probate Judge:

<u>Quarter</u>	<u>Totals</u>	<u>Civil</u>	<u>Crim- inal</u>	<u>Probate</u>	<u>Mar- riages</u>	<u>Fines</u>		<u>F. & G.</u>
						<u>Traffic</u>	<u>Crim</u>	
1962								
First	623.50	148.00	120.00	63.00	30.00	233.00	12.00	17.50
Second	828.50	97.00	141.00	55.50	40.00	370.00	40.00	85.00
Third	957.30	74.00	171.00	60.00	45.00	405.00	107.30	95.00
Fourth	<u>1,179.99</u>	<u>136.50</u>	<u>120.00</u>	<u>93.00</u>	<u>20.00</u>	<u>415.00</u>	<u>307.50</u>	<u>87.99</u>
	3,589.29	455.50	552.00	271.50	135.00	1,423.00	466.80	285.49
	<u>16.00</u>	Costs						

3,605.29 Rec. By Source.

CASH DISBURSEMENTS BY FUNDS

January 8, 1962 to January 14, 1963

<u>Funds</u>	<u>Expended By</u>	<u>Amount</u>	<u>Totals</u>
Current Expense	Warrants		124,335.54
Road & Bridge	"		208,059.31
Agriculture	"		7,741.00
Charity	"		31,243.99
Weed	"		15,255.51
Special Road	"		41,661.74
County Auditor's Warrants:			
Class A. Sch. Dist. No. 215		541,817.69	
Class A. Sch. Dist. No. 322		30,806.56	
Cemeteries		11,097.92	
Cities & Villages		87,573.36	
State of Idaho		129,422.19	
Social Security Trust		32,563.52	
Vets Memorial		2,414.72	
Law Enforcement		418.00	
Waterways		93.99	
Fire District		1,226.89	
Sheriff's Revolving		<u>239.40</u>	
			837,674.24
Range Improvement	R. I. Warrants		642.00
Tax Certificates	T. Cer. Applied		<u>533.94</u>
			1,267,157.27

OPERATIONS IN TAXES RECEIVABLE

January 8, 1962 to January 14, 1963

Current Real Rolls:

<u>Year</u>	<u>Balances 1-8-'62</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>To Del- inquents</u>	<u>Balances 1-14-'63</u>
1961	296,541.22			226,220.46	70,320.76	
1962		769,952.35	326.80	461,997.84		307,627.71

Delinquent Real Rolls:

<u>Year</u>	<u>Balances 1-8-'62</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>Balances 1-14-'63</u>
1949	67.71				67.71
1950	110.19				110.19
1951	8.17				8.17
1952	9.88				9.88
1956	23.78				23.78
1957	53.84				53.84
1958	4,112.94			4,047.52	65.42
1959	20,889.08		11.46	16,593.27	4284.35
1960	35,925.60		11.90	13,406.67	22,507.03
1961		70,320.76	180.03	35,297.49	34,813.24
	61,201.19	70,320.76	203.39	69,344.95	61,973.61

Personal Rolls:

<u>Year</u>	<u>Balances 1-8-'62</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>Balances 1-14-'63</u>
1954	46.26	4.51	50.77		
1956	85.16	40.00	57.00	68.16	
1957	52.20		7.18	45.02	
1958	54.54		15.53		39.01
1959	545.18		175.36	86.73	283.09
1960	643.66		3.63	103.15	536.88
1961	8,997.37	254.86	49.16	8,326.40	876.67
		943.08			
1962		66,657.86		60,120.88	7,480.06
	10,424.37	67,900.31	358.63	68,750.34	9,215.71

BONDS OF OFFICERS

January 14, 1963

<u>Officer</u>	<u>Office</u>	<u>Surety Co.</u>	<u>Expires</u>	<u>Amount</u>
Frank Tanner	Commissioner	Standard Acc. Co.	1-14-'63	5,000.00
Lester Young	"	" " "	1-14-'63	5,000.00
Edward J. Kirkham	"	" " "	1-10-'65	5,000.00
LaMonte Bauer	Auditor	" " "	1-14-'63	5,000.00
Jess Butts	Sheriff	" " "	1-10-'63	10,000.00
Helen Ferney	Treasurer	United Pacific	1-9-'63	40,000.00
	Tax-Collector	" "	1-9-'63	10,000.00
	Public Administrator	" "	1-9-'63	2,000.00
Floyd Law	Assessor	" "	1-9-'63	10,000.00
Wm. H. Huskinson	Probate Judge	Standard Acc. Co.	1-10-'63	5,000.00
Nels Sahl	Attorney	" " "	1-10-'63	2,000.00
F. deStowlinski	Surveyor	Am. Surety Co.	1-14-'63	2,000.00
Bess Jenking	Dep. Auditor	Standard Acc. Co.	1-14-'63	5,000.00
John R. White	Dep Sheriff	" " "	1-12-'63	5,000.00
Miles Nielson	" "	" "	1-	5,000.00
Ted Stronks	Coroner	U.S.Fed. & Guar.	1-9-'63	1,000.00
Beatrice Goulding	Dep. Assessor	United Pacific	1-9-'63	2,000.00
Betty Holland	Dep. Treasurer	" "	1-9-'63	5,000.00
Murray Baum	Justice	U.S.Fid. & Guar.	1-9-'63	1,000.00

Insurance In Force

Fire insurance is carried under a blanket contract on county buildings. These policies are for a five year period and amount to a total of \$268,089.00. As these policies have been increased from time to time it is felt that they are likely being written on a replacement value. The State of Idaho carries their insurance on a cost-less-depreciation basis. After reviewing fire insurance coverage with the State we have come to feel that the plan of the State more nearly complies with our statutes.

A burglary policy is written on all offices, the treasurer's office being covered for \$12,000.00

County employees are protected for employers liability by the State Insurance Fund as is 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 8, 1962 to January 14, 1963

Reconciliations:

Road & Bridge:

Warrants	212,439.86
Contributions	<u>8,352.38</u>
	220,792.24

Schedule 13

TAX CERTIFICATES

January 14, 1963

<u>Numbers</u>	<u>Amount</u>
29	18.45
120	5.85
121	8.00
122	1.88
123	17.25
130	7.58
131	6.25
132	395.45
133	303.84
134	276.25
135	<u>40.00</u>
	1,080.80

	<u>Budget</u>	<u>Expended</u>
Current Expense Fund:		
Auditor & Recorder	14,956.88	13,540.33
Sheriff	23,236.75	21,993.13
Assessor	14,152.13	14,511.83
Treasurer	10,021.38	9,383.09
Pros. Attorney	8,276.25	8,332.45
Commissioners	12,262.00	11,025.11
Dist. Court	4,000.00	2,271.42
Probate Court	5,686.50	4,574.77
Surveyor	736.50	832.30
Coroner	1,534.00	521.90
Courthouse & Grounds	14,353.25	13,330.37
General	9,935.00	9,148.88
Elections	9,050.00	9,925.46
Justice Courts	4,300.00	3,455.02
Civil Defense	<u>5,829.00</u>	<u>5,104.95</u>
	138,329.64	127,951.01
Road & Bridge	221,376.28	220,792.24
Charity	28,618.80	30,753.36
Agriculture	8,225.94	7,437.66
Weed	15,078.01	15,518.37