

AUDIT REPORT  
FREMONT COUNTY, IDAHO

for the period  
January 14, 1963  
to  
January 13, 1964

WARREN VICKREY

Certified Public Accountant  
606 SOUTH SIXTH AVE.  
POCATELLO, IDAHO

February 4, 1963

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

Dear Mrs Bauer:

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

Am also inclosing the work sheets for the annual report which I have prepared in past years, with the exception of the Cash-Operations In Funds, whihb can be taken from the same schedule in the audit report, and the Operations In State Account, which comes directly from the same schedule in the audit report and the Operations In Warrants which is also in the audit report.

Will be up there again before long and will stop to find if I can do you any good.

Very truly yours,



**WARREN VICKREY**

Certified Public Accountant  
606 SOUTH SIXTH AVE.  
POCATELLO, IDAHO

February 27, 1964

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, 1963 to January 13, 1964.

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 work 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 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  
Certified Public Accountant.

Subscribed and sworn before me  
this 27th day of February, 1964.

Ernest Bauer

### COMMENTS AND RECOMMENDATIONS

In keeping with the scope of our audits the records of the fee collecting offices, of Auditor & Recorder, Sheriff and Probate Judge have been examined. These records are being very well handled, reports are made on time and remittances accompany reports. We feel this practice is important as additional liability attaches to the officer if remittances are late.

The Statement of Revenue and Expenditures is shown on Schedule 8, and is worthy of your attention as it shows the operation of county funds for the past year. At the left of this sheet the State Fund with a 6.2 mill levy came through the year pretty well and shows an excess revenue of \$3,234.88. The reserve of this fund is not large but in keeping with the practice recommended by the State of holding this levy down, it will mean that if a year arrives again where taxes are not paid the State will not pay all of their charge. Next the Current Expense Fund with a 10. mill levy also came out with an excess revenue of \$18,077.61 and raised this reserve to a very fair amount. It is almost necessary for this fund to show an excess revenue in odd years as elections are held in even years. A levy for the specific purpose of raising funds for elections is sorely needed. This we would feel should be your next legislative objective.

The Road & Bridge Fund had a levy of 8.5 mills and covered expenditures by a narrow margin. Again the reserve of this fund is only fair and it will be necessary to watch budget allowances closely. The levy for Agriculture was doubled for the 1963 year and did furnish some much needed funds. This built up the reserve to good proportions and with care it should get along for a while. The Charity Fund is getting along on a 3.5 mill levy the the reserve is strong, so it is really doing very well. Of course, as you know anything can happen to this fund, and it does require careful watching.

Now there are several funds that you will not be able to continue the present levies for, and, although it is too early to anticipate we will look over our needs in August or early September.

After the boost from the levies of the past year the reserves of county operating funds are pretty good and if they are well handled Fremont County should get along better than most counties in Idaho. There is still the squeeze between revenues and expense. The expense tends to force up and the revenue does not increase in near that proportion.

The records of the county continue to be well kept and records are being kept up to date. Tax collections are good and cash in all offices is carefully handled. A plan for recovering the advance by the Current Expense Fund to the County School Fund was left with the County Auditor, and although it may take several years, it should be done.

CONSOLIDATED BALANCE SHEET

January 13, 1964

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital</u>	<u>Special &amp; Trust</u>
Cash	696,534.62	357,329.24		339,205.38
Cur. Real Tax	335,991.42	162,967.84		173,023.58
Del. Real T.	67,368.75	42,244.32		25,124.43
Personal T.	9,234.08	5,140.20		4,093.88
Co. Property	<u>397,088.79</u>	<u>                    </u>	<u>397,088.79</u>	<u>                    </u>
	1,506,217.66	567,681.60	397,088.79	541,447.27
 <u>LIABILITIES &amp; RESERVES:</u>				
A/c Payable	99,248.28	99,248.28		
War. Payable	516,678.44	27,803.24		488,875.20
Reserves:				
Co. School	100,009.44	100,009.44		
Spec. & T	52,572.07			52,572.07
Cur. Reserves	340,620.64	340,620.64		
Cap. Reserve	<u>397,088.79</u>	<u>                    </u>	<u>397,088.79</u>	<u>                    </u>
	1,506,217.66	567,681.60	397,088.79	541,447.27

Fund Balances and Current Liabilities Of Co. Treasurer  
And Tax-Collector as of February 26, 1964 With Cash Statement.

<u>Cash Statement</u>		<u>Fund Balances &amp; Liabilities</u>	
Warrants Paid	53,017.88	Fund Bal. 1-13-'64	696,534.62
Cash on hand	1,617.42	Plus:	
First Security Bank:		Co. Aud. Cer. Nos.	
Treasurer	245,992.02	2736-2759 inc.	<u>176,987.35</u>
Tax*Collector	49,419.67	Less: Treas. Mo. Reports.	873,521.97
Ida. Bk. of Commerce		January	<u>480,640.30</u>
Ashton	50,000.00	Tax Collections	392,881.67
			<u>7,165.32</u>
	<u>400,046.99</u>		400,046.99

Schedule 19

Depository Sureties, 2-26-'64

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

9539	Sch. No. 381 Power & Cassia Cos.	3.1%	55,000.00
12149	State of Louisiana Korean Combat Bonds	3.4%	100,000.00
12150	" " " " " "	" "	100,000.00
13169	U. S. Treas Notes	3 5/8%	100,000.00
13380	U. S. Treas Bills		<u>400,000.00</u>
			755,000.00

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

<u>Wells*Frago Bk. &amp; T. Co.</u>		<u>First Nat'l Bk. Salt L. C., Utah.</u>	
Elmore Co. Class 'A' Sch. 6	20,000.00	U.S.Treas Bonds 2 1/2%	25,000.00
U.S.A. Treas Bonds 2 1/2%	130,000.00	" " " "	2,000.00
		Moscow Class 'A'	3,000.00
		So. Cal. Edison 3%	<u>5,000.00</u>
			185,000.00

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

OPERATING FUNDS BALANCE SHEETS

January 13, 1964

<u>ASSETS:</u>					
<u>Funds:</u>	<u>Cash</u>	<u>Cur.Real</u>	<u>Del.Real</u>	<u>Personal</u>	<u>Totals</u>
State	102,962.46	23,679.02	6,315.25	1,102.19	134,058.92
Cur. Exp.	51,181.62	35,477.61	8,830.02	815.51	96,304.76
Road & B.	77,213.00	30,155.03	10,478.17	590.98	118,437.18
Co. Schools	60,103.38	34,631.22	4,288.86	985.98	100,009.44
War. Red.	67.22				67.22
Agriculture	1,980.11	3,547.34	816.89	163.80	6,508.14
Charity	24,950.70	12,417.27	4,564.21	785.33	42,717.51
Insect Pest	296.45				296.45
Weed	7,500.76	5,321.53	2,208.48	298.44	15,329.21
Spec. Road	31,073.54	17,738.82	4,742.44	397.97	53,952.77
	357,329.24	162,967.84	42,244.32	5,140.20	567,681.60

<u>LIABILITIES:</u>					
<u>Funds:</u>	<u>A/c Pay.</u>	<u>War. Pay.</u>	<u>Reserve</u>	<u>Surplus 1-13-'64</u>	<u>Totals</u>
State	99,248.28			34,810.64	134,058.92
Cur. Exp.		8,918.74		87,386.02	96,304.76
Road & B.		9,974.27		108,462.91	118,437.18
Co. School			100,009.44		100,009.44
War. Red.				67.22	67.22
Agriculture		495.00		6,013.14	6,508.14
Charity		4,493.20		38,224.31	42,717.51
Insect Pest				296.45	296.45
Weed		904.55		14,424.66	15,329.21
Spec. Road		3,017.48		50,935.29	53,952.77
	99,248.28	27,803.24	100,009.44	340,620.64	567,681.60

ANALYSIS OF SURPLUS ACCOUNTS  
January 14, 1963 to January 13, 1964

<u>CREDITS:</u> Fund s:	<u>Balances</u> <u>1-14-'63</u>	<u>Excess</u> <u>Revenue</u>	<u>Totals</u>
State	31,814.38	3,234.88	35,049.26
Cur. Expense	75,498.04	18,077.61	93,575.65
Road & B. Agriculture	106,708.41 2,479.56	1,990.86 3,554.30	108,699.27 6,033.86
Charity Weed	36,458.10 4,276.97	1,868.12 10,182.62	38,326.22 14,459.59
Spec. Road	52,776.77		52,776.77

<u>DEBITS:</u> Fund s:	<u>Excess</u> <u>Expense</u>	<u>Taxes</u> <u>Cancelled</u>	<u>Trans.</u>	<u>Balances</u> <u>1-13-'64</u>	<u>Totals</u>
State		238.62		34,810.64	35,049.26
Cur. Expense		274.43	5,915.20	87,386.02	93,575.65
Road & B. Agri.		236.36 20.72		108,462.91 6,013.14	108,699.27 6,033.86
Charity Weed		101.91 34.93		38,224.31 14,424.66	38,326.22 14,459.59
S. Road	1,699.34	142.14		50,935.29	52,776.77



STATEMENT OF REVENUE AND EXPENSE

January 14, 1963 to January 13, 1964

<u>REVENUE:</u>	<u>State</u>	<u>Cur. Exp.</u>	<u>Road &amp; Bridge</u>	<u>Agri.</u>	<u>Charity</u>	<u>Co. Sch.</u>
Levy of 1963	66,496.97	95,586.21	81,245.72	9,557.48	33,455.46	93,166.88
Pen. & Int.	542.18	1,006.42	927.03	56.59	396.03	846.50
St. & Co. Lic.		3,210.50				
Inheritance T.	8,672.62	963.65				
Flood Con.		241.40	1,900.00			
M.V. Lic.	113,637.31					
State Liquor		13,008.30				
T.H.Lic.	324.00	324.00				
Col. Fees		1,321.77				
Fines & Fees	2,242.65	14,913.64				
Gross Rev.		724.49	579.60	36.23	253.57	307.00
Court Fees	711.00					543.37
Misc.		596.67	408.83	.24	86.94	
Land Sales	29.96		3.91		1.71	3.67
Auto Trans.		1,076.00				
Civil Defense		1,667.76				
Motor Users			134,332.86			
Forest			1,479.14			
Road Work			675.00			
St. Sch. App.						298,490.14
	<u>192,656.69</u>	<u>134,640.81</u>	<u>221,552.09</u>	<u>9,650.54</u>	<u>34,193.71</u>	<u>393,357.56</u>
<u>DEDUCT:</u>						
Expense	<u>189,421.81</u>	<u>116,563.20</u>	<u>219,561.23</u>	<u>6,096.24</u>	<u>32,325.59</u>	
<u>Excess Of:</u>						
Revenue	3,234.88	18,077.61	1,990.86	3,554.30	1,868.12	
To Reserve						393,357.56

<u>REVENUE:</u>	<u>Weed</u>	<u>Special Road</u>
Levy of 1963	14,337.64	47,793.12
Pen. & Int.	112.79	564.33
Weed Work	13,254.30	
Gross Revenue	72.44	362.26
Miscellaneous	.49	1,200.00
Land Sale		2.44
	<u>27,777.66</u>	<u>49,922.15</u>
<u>DEDUCT:</u>		
Expense	<u>17,595.04</u>	<u>51,621.49</u>
<u>Excess Of:</u>		
Revenue	10,182.62	
Expense		1,699.34

OPERATION IN STATE ACCOUNT

January 14, 1963 to January 13, 1964

<u>Source</u>	<u>Balances 1-14-'63</u>	<u>Cash Collection</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balances 1-13-'64</u>
State Charge 1962	46,363.71	11,412.88	46,363.71	46,363.71	
State Chge 1963		41,978.13	63,834.23		63,834.23
Court Fees	64.50	232.00	296.50	201.00	95.50
Code	100.00	275.50	375.50	320.00	55.50
Judges	59.50	203.50	263.00	204.00	59.00
Inheritance Tax	1,139.47	8,672.62	9,812.09	6,654.95	3,157.14
M. V. License	1,051.21	113,637.31	114,688.52	83,068.41	31,620.11
T.H. License	14.00	324.00	338.00	276.00	62.00
Fines	420.00	2,242.65	2,662.65	2,297.85	364.80
Land Sales		29.96			
Del. Tax		4,386.07			
Pen. & Int.		542.18			
	<u>49,212.39</u>		<u>238,634.20</u>		<u>99,248.28</u>
		183,936.80		139,357.92	
		Correction		28.00	

Summary of Accounts Payable

Total Accounts Payable	238,634.20
<u>Less:</u>	
A/C Pay. 1-14-'63	<u>49,212.39</u>
Demand for 1963	189,421.81

CASH OPERATIONS IN FUNDS

January 14, 1963 to January 13, 1964

Funds	Balances 1-14-'63	Apportion- ed to	Transferred		Disburs- ed from	Balances 1-31-'64
			To	From		
State	58,411.58	183,908.80	28.00		139,385.92	102,962.46
Cur. Exp.	42,848.33	131,642.82	1,321.77	5,915.20	118,716.10	51,181.62
Road & B.	83,126.58	218,886.04		18,031.44	206,768.18	77,213.00
Agri.	164.60	7,770.88			5,955.37	1,980.11
Charity	21,543.19	33,795.52			30,388.01	24,950.70
Co. Sch.	47,228.51	384,261.53	5,915.20	377,301.86		60,103.38
I. Pest	296.45					296.45
Weed	(665.80)	15,751.47	10,085.73		17,670.64	7,500.76
War. Red.	67.22					67.22
Sch.A322	18,442.89	27,826.25			27,517.88	18,751.26
Sch.A215	132,717.81	342,474.12	377,301.89		619,516.90	232,976.92
Land S.	1,494.82					1,494.82
Tax Cer.	1,080.80	360.94			1,269.45	172.29
Cities & V	56,729.46	92,993.71	7,945.71	1,157.36	92,145.95	64,365.57
Cemeteries	7,247.26	11,032.79	.51	164.95	10,798.24	7,317.37
Watermaster	2,060.00	201.37				2,261.37
Vets. Mem.	1,613.37	2,405.56			2,390.19	1,628.74
Hospital	2,418.62	305.56				2,724.18
Highway	31.61					31.61
Range Imp.	2,498.14	605.01			1,040.56	2,062.59
Spec. Road	38,020.44	49,330.30			56,277.20	31,073.54
B. of Ed.	2,328.40					2,328.40
C. Trust	30.00					30.00
Soc. Sec.		37,857.19			37,857.19	
Law Enf.	28.00	78.00		28.00	43.00	35.00
Fire Dist.	869.64	2,131.10			1,265.12	1,735.62
Waterways	1,092.73	894.48			795.82	1,191.39
Ab. Prop.	98.25					98.25
	521,822.90		402,598.81		1,369,801.72	
		1,544,513.44		402,598.81		696,534.62

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, 1963 to January 13, 1964

<u>General</u>	<u>Miscellaneous</u>			
St. Sch. App.	298,490.14	Real Rolls, Cur. Col.		
Motor Users	134,332.86	Levy of 1962	227,624.71	
Liquor App.	26,016.59	Levy of 1963	<u>497,125.38</u>	724,750.09
Refunds	2,627.33	Real Rolls, Del. Col.		
Range Imp.	605.01	Levy of 1959	4,218.02	
Costs	111.00	Levy of 1960	18,277.61	
Forest App.	2,113.05	Levy of 1961	11,886.74	
Gross Earnings	5,297.48	Levy of 1962	39,005.09	
Civil Defense	1,467.76	Pen. & Int.	<u>10,233.52</u>	83,620.98
Flood Control	2,341.40	Personal Rolls:		
Sales Equip.	<u>210.00</u>	Levy of 1959	76.79	
	473,612.62	Levy of 1960	17.76	
		Levy of 1961	229.53	
		Levy of 1962	6,577.29	
		Levy of 1963	<u>66,809.11</u>	73,710.48
		Fees Of Officers:		
		Auditor & Recorder	4,794.75	
		Probate Judge	6,298.91	
		Sheriff	<u>4,302.13</u>	15,395.79
		St. & Co. License		3,214.00
		Social Security		37,857.19
		Motor V. License	113,637.31	
		Boats	1,192.64	
		Trailer H. License	648.00	
		Transfers	752.00	
		Boat Nos.	<u>49.00</u>	116,278.95
		Weed Charges		3,159.63
		Justice Fines & Fees		2,856.50
		Tax Certificates		360.94
		Sales		60.00
		Inheritance Tax		9,636.27
		General Miscellaneous		<u>473,612.62</u>

1,544,513.44

FEEES OF OFFICERS

January 14, 1963 to January 13, 1964

Clerk, Auditor & Recorder:

<u>Quarter</u>	<u>Totals</u>	<u>Clerk</u>	<u>Steno</u>	<u>Code</u>	<u>Judges</u>	<u>Recorder</u>
1963						
First	947.45	78.00	27.00	45.00	26.50	770.95
Second	1,295.50	129.00	51.00	75.00	45.50	995.00
Third	1,341.75	186.00	63.00	100.00	68.00	924.75
Fourth	<u>1,210.05</u>	<u>154.00</u>	<u>54.00</u>	<u>92.50</u>	<u>63.50</u>	<u>846.05</u>
	4,794.75	547.00	195.00	312.50	203.50	3,536.75

Sheriff:

<u>Quarter</u>	<u>Totals</u>	<u>Drivers</u>	<u>Fees</u>
1963			
First	1,002.95	498.30	504.65
Second	1,226.88	693.20	533.68
Third	1,157.10	558.40	598.70
Fourth	<u>915.20</u>	<u>535.20</u>	<u>380.00</u>
	4,302.13	2,285.10	2,017.03

Probate Judge:

<u>Quarter</u>	<u>Total</u>	<u>Civil</u>	<u>Crim- inal</u>	<u>Probate</u>	<u>Mar- raiges</u>	<u>Fines Traf.</u>	<u>Crim.</u>
1963							
First	1,397.45	160.00	204.20	82.50	15.00	862.00	73.75
Second	1,496.06	153.00	250.00	78.00	50.00	761.31	203.75
Third	1,741.75	320.00	328.00	130.00	40.00	426.00	497.75
Fourth	<u>1,663.65</u>	<u>190.00</u>	<u>50.00</u>	<u>182.50</u>	<u>25.00</u>	<u>716.90</u>	<u>499.25</u>
	6,298.91	823.00	832.20	473.00	130.00	2,766.21	1,274.50

OPERATIONS IN WARRANTS

January 14, 1963 to January 13, 1964

<u>Funds</u>	<u>Outstanding 1-14-'63</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Outstanding 1-13-'64</u>
Current Exp.	11,071.64	116,563.20	118,716.10	8,918.74
Road & B.	15,212.66	201,529.79	206,768.18	9,974.27
Charity	2,555.62	32,325.59	30,388.01	4,493.20
Agriculture	354.13	6,096.24	5,955.37	495.00
Weeds	980.15	17,595.04	17,670.64	904.55
Spec. Road	7,673.19	51,621.49	56,277.20	3,017.48
State		139,357.92	139,357.92	
Cities & V.		163,357.75	92,145.95	71,211.80
Cemeteries		18,005.86	10,798.24	7,207.62
Class A Sch.	116,868.97	928,820.15	647,034.78	398,654.34
Vets Mem.		4,018.90	2,390.19	1,628.71
Soc. Sec.	7,863.46	39,091.46	37,857.19	9,097.73
Fire Dist.		1,265.12	1,265.12	
Law Enf.		71.00	71.00	
Waterways	24.50	1,846.32	795.82	1,075.00
Range	<u>1,000.00</u>	<u>40.56</u>	<u>1,040.56</u>	
	163,604.32	1,721,606.39	1,368,532.27	516,678.44

Plus, Other Expenditures, Tax 1,269.45  
1,369,801.72 Total Expenditures #11

Warrants Outstanding, 1-13-'64

<u>Current Expense</u>		<u>Road &amp; Bridge</u>		<u>County Auditor's Warrants</u>
<u>Numbers</u>	<u>Amount</u>	<u>Numbers</u>	<u>Amount</u>	<u>Summary:</u>
684 1954	1.00	46 1957	4.53	Waterways 1,075.00
1008	12.75	315	35.05	Schools 398,654.34
795 1955	20.00	596 1959	20.72	Soc. Sec. 9,097.73
808	8.50	695 1963	1.00	Cities & V. 71,211.80
214 1956	12.66	797	53.00	War. Mem 1,628.71
863	8.25	813	50.00	Cemeteries 7,207.62
1165	200.00	837-92	<u>9,809.97</u>	
751 1957	9.95		<u>9,974.27</u>	
1018 JC1958	6.00			488,875.20
23 "	6.00			
519 1960	8.00		<u>Charity</u>	
830 1961	13.25	426 1963	15.00	
372 1962	9.00	433	68.39	
885 1963	48.19	437-82	<u>4,409.81</u>	
891	142.23		<u>4,493.20</u>	
903-65	<u>8,412.96</u>		<u>Weeds</u>	
	8,918.74	123 1953	351.00	
		175-89 1963	<u>553.55</u>	
			<u>904.55</u>	
	<u>Agriculture</u>			
125 1963	25.50			
130	83.26			
132-43	<u>386.24</u>			
	495.00			

OPERATIONS IN TAXES RECEIVABLE

January 14, 1963 to January 13, 1964

Current Real Rolls:

<u>Year</u>	<u>Balances</u> <u>1-14-'63</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-'64</u>
1962	307,627.71		576.54	227,624.71	79,426.46	
1963		833,742.81	626.01	497,125.38		335,991.42

Delinquent Real Rolls:

<u>Year</u>	<u>Balances</u> <u>1-14-'63</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-13-'64</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	65.42				65.42
1959	4,284.35			4,218.02	66.33
1960	22,507.03		514.41	18,277.61	3,715.01
1961	34,843.24		65.89	11,886.74	22,890.61
1962		79,426.46	63.56	39,005.09	40,357.81
	61,973.61	79,426.46	643.86	73,387.46	67,368.75

Personal Rolls:

<u>Year</u>	<u>Balances</u> <u>1-14-'63</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect-</u> <u>ions</u>	<u>Balances</u> <u>1-13-'64</u>
1958	39.01				39.01
1959	283.09			76.79	206.30
1960	536.88			17.76	519.12
1961	876.67			229.53	647.14
1962	7,480.06		147.61	6,577.29	755.16
1963		74,695.96	819.50	66,809.11	7,067.35
	9,215.71	74,695.96	967.11	73,710.48	9,234.08

BONDS OF OFFICERS

January 13, 1964

<u>Officer</u>	<u>Office</u>	<u>Surety Co.</u>	<u>Expires</u>	<u>Amount</u>
Edward J. Kirkham	Commissioner	Standard Acc. Co.	1-10-'65	5,000.00
Lester Young	"	Western Surety Co.	Cont	5,000.00
Frank Tanner	"	" " "	Cont	5,000.00
LaMonte Bauer	Auditor	Western Surety Co.	Cont	5,000.00
	Clerk of Court	" " "	Cont	5,000.00
Jess Butts	Sheriff	Western Surety Co.	Cont	10,000.00
Helen Ferney	Treasurer	United Pacific	1-14-'65	40,000.00
	Tax-Col.	" "	1-14-'65	10,000.00
	Publ Adm.	" "	1-14-'65	2,000.00
Floyd Law	Assessor	" "	1-14-'65	10,000.00
Wm. H Huskinson	Pro. Judge	Western Pacific	Cont	5,000.00
Keith Jergensen	Attorney	United Pacific	1-14-'65	2,000.00
F. de Stowlinske	Surveyor	Am. Surety Co.	Cont	2,000.00
Bess Jenkins	Dep. Auditor	Western Surety Co.	Cont	5,000.00
John R. White	Dep. Sheriff	" " "	Cont	5,000.00
Maude Bird	Dep. Recorder	" " "	Cont	2,000.00
Beatrice Goulding	Dep. Assessor	United Pacific	1-14-'65	2,000.00
Betty Williams	Dep. Treasurer	" "	1-14-'65	5,000.00
Kenneth Brower	Dep. Sheriff	Western Surety Co.	Cont	5,000.00
Wallace Workman	Justice	Gen. Ins. Co.	9-12-'64	1,000.00
Howard Clark	Justice	" " "	9-12-'64	1,000.00

Insurance In Force

Fire insurance is carried under a blanket contract on county buildings and contents. These policies are for a five year period and amount to a total of \$251,325.00. There is an opinion from the Attorney General of the State of Idaho to the effect that all state buildings should be insured at cost less depreciation.

A burglary policy is written on all offices, the treasurer's office is covered to the amount of \$6,000.00, and \$6,000.00 for robbery.

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 AND EXPENDITURES

January 14, 1963 to January 13, 1964

Reconciliation:

<u>Road &amp; Bridge:</u>	
Warrants	201,529.79
Contributions	7,945.71
Weed Erad.	<u>10,085.73</u>
	219,561.23

Schedule 13

Tax Certificates  
January 13, 1964.

<u>Number</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
140	28.05
144	65.17
145	2.30
146	13.00
147	8.66
148	4.25
149	35.67
150	<u>15.19</u>
	172.29

	<u>Budget</u>	<u>Expended</u>
Current Expense:		
Auditor & Recorder	16,477.75	14,940.61
Sheriff	23,171.25	20,461.37
Assessor	15,832.13	15,590.44
Treasurer	10,229.13	10,242.39
Pros. Attorney	7,586.55	7,396.45
Commissioners	12,028.38	11,419.83
Dist. Court	4,000.00	1,320.93
Probate Court	5,790.73	5,524.31
Surveyor	671.75	621.80
Coroner	1,135.88	517.34
Court House	17,667.03	13,934.94
General	12,935.00	9,222.33
Justide Courts	3,330.63	2,744.05
Civil Defense	<u>6,140.25</u>	<u>2,626.41</u>
	136,996.46	116,563.20
Road & Bridge	220,271.88	219,561.23
Charity	29,165.25	32,325.59
Agriculture	6,458.94	6,096.24
Weed	17,196.00	17,598.54