

AUDIT REPORT
FREMONT COUNTY, IDAHO

for the period
January 10, 1966
t o
January 9, 1967

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO

March 16, 1967

certificate of audit

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

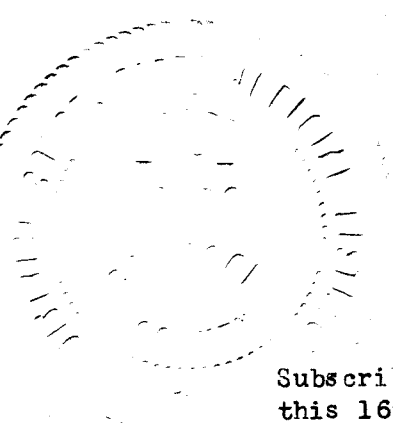
Gentlemen:

I have audited the records of Fremont County for the period from January 10, 1966 to January 9, 1967.

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.

I 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, the following balance sheet as of the closing date of this period sets forth fairly the financial condition of your county, while supporting schedules show the operations of county funds for the period covered by this audit.

Respectfully submitted,


Warren Vickrey
Warren Vickrey
Certified Public Accountant.

Subscribed and sworn before me
this 16th day of March, 1967.

Glenn B. Castle
Glenn B. Castle

COMMENTS AND RECOMMENDATIONS

In connection with this audit, the insurance coverage of the county was reviewed. The amount carried seems to be sufficient in every way and exceeds the amounts recommended by the Attorney General for the State of Idaho.

We have examined the records of the Fee Collecting offices of Auditor, Sheriff and Probate Judge. Quarterly reports from these offices are being promptly made and turnovers for the same accompany these reports. This is brought to your attention, for if these remittances are not made when due, additional liability is incurred by these officers.

Schedule #8, Revenue & Expenditures sets forth the trend of county finance and is reviewed here for your information. At the left of this schedule the State Fund operated for the 1966 year without an ad valorem levy, relying on the Special Levies. This is made possible through credits received by the State from Sales Tax collection and constitutes a saving to the taxpayers of Fremont County of over \$50,000.00 per year. Although this tax charge was not sufficient to pay the State demand, it came within \$992.59. The reserve of this fund is strong and could allow you to operate another year without a levy.

The Current Expense Fund is next with a levy of 9.1329 mills and was under expenditures by \$4,485.56. While this reserve is good, we would feel, that if the expense of this fund cannot be reduced, more money should be provided for its operation. The Road, Bridge and Special Road funds are generally considered together as their purposes are closely connected. Much depends on the program for these funds, but the reserves are only fair, so provision should be made for anticipated load.

The Agriculture Fund has a strong reserve and can operate without further addition to the same. The levy could remain about the same. With our present increases in Charity expenditures, this has become a problem fund. It should be closely watched and if possible the payout held down. However, the reserve is very strong and does not need any levy increase even with some increase in expense. The County School Fund is practically set by the State Board of Education.

The Weed Fund is getting along on the present levy and the reserve is in real good amount.

The records of your County Treasurer and Assessor continue to be well taken care of. The tax collections are well handled. Cash is carefully accounted for and promptly deposited in the bank account of Fremont County.

In general, reserves of operating funds are in very good condition which speaks well for the management of your board.

CONSOLIDATED BALANCE SHEET

January 9, 1967

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital</u>	<u>Special & Trust</u>
Cash	702,176.88	330,021.76		372,155.12
Cur. Real Taxes	320,861.31	164,760.04		156,101.27
Del. Real Taxes	54,646.53	23,375.36		31,271.17
Personal Taxes	69,384.57	32,116.45		37,268.12
County Property	<u>417,800.69</u>	<u> </u>	<u>417,800.69</u>	<u> </u>
	1,564,869.98	550,273.61	417,800.69	596,795.68
 <u>LIABILITIES & RESERVES:</u>				
Accounts Payable	50,518.19	50,518.19		
Warrants Payable	46,133.46	46,068.46		65.00
<u>Reserves:</u>				
Co. School	79,429.72	79,429.72		
Spec. & Trust	596,730.68			596,730.68
Current Reserve	374,257.24	374,257.24		
Capital Reserve	<u>417,800.69</u>	<u> </u>	<u>417,800.69</u>	<u> </u>
	1,564,869.98	550,273.61	417,800.69	596,795.68

Fund Balances and Current Liabilities of Co. Treasurer
And Tax-Collector as of March 13, 1967, With Cash Statement.

<u>Cash Statement</u>		<u>Fund Balances & Liabilities</u>	
Cash - Vault	80.00	Fund Bal. 1-9-67	702,176.88
Cash - Drawer	583.73	Plus: Co. Aud. Cer. Nos. 3409-3449	<u>300,201.49</u>
Idaho Bk. of Commerce	50,000.00		1,002,378.37
First Security Bank:			
Treas.	76,270.81	Less: Co. Treas. Rep.	
Tax-Coll.	<u>279,271.95</u>	January	501,052.33
		February	<u>96,723.84</u>
			<u>597,776.17</u>
			404,602.20
		Tax Collections	<u>1,604.29</u>
	406,206.49		406,206.49

Schedule 19.

Depository Sureties, 3-15-67

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

6072 - St. of Louisiana Korean Combat 3.4%	100,000.00
12150 - St. of Louisiana Korean Combat 3.4%	100,000.00

Trust receipts of Idaho Bank of Commerce, Ashton, Idaho
Trust receipts Wells Fargo Bank, San Francisco, California.

(Withdrawal and Substitution Certificate shows 130,000.00
No trust receipts on file.)

OPERATING FUNDS BALANCE SHEET

January 9, 1967

<u>ASSETS:</u>	<u>Cash</u>	<u>Cur. Real</u>	<u>Del. Real</u>	<u>Personal</u>	<u>Totals</u>
Funds:					
State	77,381.02	1,799.54	1,691.80	3,632.71	84,505.07
Cur. Exp.	49,590.24	47,260.10	9,335.27	8,254.76	114,440.37
Road & Br.	68,788.83	42,768.69	2,428.49	7,438.96	121,424.97
Co. School	38,191.41	31,342.60	4,400.17	5,495.54	79,429.72
War. Red.	67.22				67.22
Agriculture	8,791.63	4,273.81	245.63	742.33	14,053.40
Charity	38,141.03	12,936.89	3,859.97	2,288.64	57,226.53
Insect Pest	296.45				296.45
Weed	14,022.17	6,415.37	370.47	1,116.01	21,924.02
Spec. Road	21,599.64	12,830.74	774.41	2,265.49	37,470.28
Bridges	13,152.12	5,132.30	269.15	882.01	19,435.58
	<u>330,021.76</u>	<u>164,760.04</u>	<u>23,375.36</u>	<u>32,116.45</u>	<u>550,273.61</u>

<u>LIABILITIES:</u>	<u>A/c Pay.</u>	<u>War. Pay.</u>	<u>Reserve</u>	<u>Surplus</u>	<u>Totals</u>
Funds:					
State	50,518.19			33,986.88	84,505.07
Cur. Exp.		11,349.00		103,091.47	114,440.37
Road & Br.		30,173.77		91,251.20	121,424.97
Co. School			79,429.72		79,429.72
War. Red.				67.22	67.22
Agriculture		693.37		13,360.03	14,053.40
Charity		3,173.94		54,052.59	57,226.53
Insect Pest				296.45	296.45
Weed		678.38		21,245.64	21,924.02
Spec. Road				37,470.28	37,470.28
Bridges				19,435.58	19,435.58
	<u>50,518.19</u>	<u>46,068.46</u>	<u>79,429.72</u>	<u>374,257.24</u>	<u>550,273.61</u>

ANALYSIS OF SURPLUS ACCOUNTS

January 10, 1966 to January 9, 1967

<u>CREDITS:</u>	<u>Balances 1-10-66</u>	<u>Excess Revenue</u>	<u>War. Adj.</u>	<u>Totals</u>
State	35,005.00			35,005.00
Cur. Expense	107,424.70		278.36	107,703.06
Road & Bridge	88,016.25	3,288.81	60.27	91,365.33
Agriculture	12,213.88	1,157.56		13,371.44
Charity	50,225.74	3,861.38		54,087.12
Weed	19,614.45	1,297.31	351.00	21,262.76
Spec. Road	46,799.33			46,799.33
Bridges	23,427.51			23,427.51
<u>DEBITS:</u>	<u>Excess Expense</u>	<u>Taxes Cancel.</u>	<u>Balances 1-9-67</u>	<u>Totals</u>
	Inher. Tax.	22.91		
State	992.59	2.62	33,986.88	35,005.00
Cur. Expense	4,485.56	126.13	103,091.37	107,703.06
Road & Bridge		114.13	91,251.20	91,365.33
Agriculture		11.41	13,360.03	13,371.44
Charity		34.53	54,052.59	54,087.12
Weed		17.12	21,245.64	21,262.76
Spec. Road	9,294.81	34.24	37,470.28	46,799.33
Bridges	3,978.23	13.70	19,435.58	23,427.51

STATEMENT OF REVENUE AND EXPENSE

January 10, 1966 to January 9, 1967

REVENUE:	State	Cur. Exp.	Road	Agri.	Charity	Co. School
Charge 1966	8,014.75	109,556.55	99,144.72	9,907.40	29,989.79	75,274.44
Pen. & Int.	541.01	1,035.67	934.49	97.64	366.76	891.37
T. H. License	488.00	488.00				
Auto Lic. Trans.		864.00				
Bldg. Permits		460.00				
Civil Defense		922.42				
Inheritance Tax	9,645.83	1,093.37				
Fines	5,870.02	3,987.41				1,013.38
Officers Fees	648.00	14,712.75				
Gross Revenue		692.21	626.45	62.65	250.57	443.51
St. Liquor App.		16,898.16				
Col. Fees		1,523.30				
Boat Nos. & Lic.		1,372.29				
Land Sale		1,467.00				
St. & Co. Lic.		865.00				
Miscellaneous		2,766.25	1,094.56		25.00	
Motor Users App.			142,795.55			
Forest			6,097.17			
St. Sch. App.						488,451.45
Motor V. Lic.	87,433.02					
	112,640.63	158,704.38	250,692.94	10,067.69	30,632.12	566,074.15
DEDUCT:						
Expense	113,633.22	163,189.94	247,404.13	8,910.13	26,770.74	
EXCESS Of:						
Revenue			3,288.81	1,157.56	3,861.38	
Expense	992.59	4,485.56				
To Reserve						566,074.15
- - -	- - -	- - -	- - -	- - -	- - -	- - -

SOURCE	Bridge	Spec. Road	Weed
Tax Chg. 1966	11,897.49	29,743.72	14,871.86
Pen. & Int.	62.27	402.24	148.22
Gross Revenue	75.18	187.94	93.96
Weed Work			4,551.65
	12,034.94	30,333.90	19,665.69
DEDUCT:			
Expense	16,013.17	39,628.71	18,368.38
EXCESS OF:			
Revenue			1,297.31
Expense	3,978.23	9,294.81	

OPERATIONS IN STATE ACCOUNT

January 10, 1966 to January 9, 1967

<u>Source</u>	<u>Balances 1-10-66</u>	<u>Cash Collected</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balances 1-9-67</u>
St. Charge 1965 1966	10,116.75	8,307.66	10,116.75 9,548.35	10,116.75	9,548.35
Court Fees		167.50	167.50	68.50	99.00
Code		282.50	282.50	117.50	165.00
Judges		198.00	198.00	83.50	114.50
Inheritance Tax		9,645.83	9,645.83	9,012.31	633.52
Motor V. License		87,433.02	87,433.02	50,809.20	36,623.82
Trailer H. Lic.		488.00	488.00	320.00	168.00
Traffic Fines	(28.00)	5,870.02	5,842.02	2,676.02	3,166.00
Del. Taxes		3,063.27			
Pen. & Interest		541.01			
	<u>10,088.75</u>	<u>115,996.81</u>	<u>123,721.97</u>	<u>73,203.78</u>	<u>50,518.19</u>

Charge For 1966

Real & Personal	6,312.13
Sub-Personal	<u>3,236.22</u>
	9,548.35

Summary Of Accounts Payable

Total Accounts Payable	123,721.97
Less:	
A/c Pay. 1-10-1966	<u>10,088.75</u>
Demand For 1966	113,633.22

CASH OPERATIONS IN FUNDS

January 10, 1966 to January 9, 1967

Funds	Balances 1-10-66	Apportion- ed to	Transferred		Disburse- ed From	Balances 1-9-67
			To	From		
State	79,528.06	115,996.81		21.63	118,122.22	77,381.02
Cur. Exp.	63,853.38	143,365.02	5,647.01		163,275.17	49,590.24
Road & Br.	85,848.85	242,034.13		9,449.65	249,644.50	68,788.83
Agriculture	8,132.92	9,224.25			8,565.54	8,791.63
Charity	31,674.98	31,962.31			25,496.26	38,141.03
Co. School	42,676.60	555,216.18	7.94	559,709.31		38,191.41
Insect Pest	296.45					296.45
Weed	13,516.86	18,401.85			17,896.54	14,022.17
War. Red.	67.22					67.22
Sch. A-322	20,684.73	31,835.31	169.64		33,582.62	19,107.06
A-215	75,509.07	355,574.69	558,409.31	169.64	780,896.62	208,426.81
Land Sales	1,494.82					1,494.82
Tax Cer.	38.82	309.72			16.51	332.03
Cities & V.	58,070.65	94,323.14	12,302.12	1,355.14	105,780.24	57,560.53
Cemeteries	9,029.88	13,287.55	12.17	230.72	14,351.71	7,747.17
Watermaster	2,289.71	143.16			163.50	2,269.37
Vets Mem.	1,614.37	2,309.53			2,569.97	1,353.93
Hospital	2,776.01					2,776.01
Highway	31.61					31.61
Range Imp.	2,256.46	716.14				2,972.60
Spec. Road	32,990.31	28,238.04			39,628.71	21,599.64
Bd. of Edu.	2,328.40					2,328.40
Court Trust	30.00					30.00
Bridge	18,375.10	10,790.19			16,013.17	13,152.12
Soc. Sec.		52,933.91			52,933.91	
Law Enf.	50.00	157.00			40.00	167.00
Fire Dist.	1,638.56	2,619.13		7.94	2,476.34	1,773.41
Waterways	8,546.90			2,000.00	3,569.99	2,976.91
Aban. Prop.	98.25					98.25
Util. Unap.		69,347.59				69,347.59
Jr. College		9,756.24		5,604.16	900.00	3,252.08
Parks & Rec.		14,400.00	2,000.00		28,290.46	(11,890.46)
	563,448.97		578,548.19		1,664,213.93	
		1,802,941.89		578,548.19		702,176.88

Summary Of Receipts By Source
January 10, 1966 to January 9, 1967

General Miscellaneous

St. School App.	488,451.45
Highway Users	142,795.55
Liquor App.	32,834.76
Civil Defense	1,623.34
Road Work	682.74
Costs	248.50
Gross Earnings	5,073.42
Forest App.	8,710.24
Range Imp.	716.14
Building Permits	290.00
Refunds	74.00
Park & Recreation	<u>14,400.00</u>
	695,900.14

Current Real Rolls:		
Levy of 1965	243,671.57	
1966	<u>521,037.09</u>	764,708.66
Del. Real Rolls:		
Levy of 1962	2,384.49	
1963	17,916.84	
1964	17,803.57	
1965	32,441.40	
Pen. & Int.	<u>9,761.58</u>	80,307.88
Personal:		
Levy of 1960	94.05	
1963	122.58	
1964	349.71	
1965	<u>72,530.50</u>	73,096.84
Fees Of Officers:		
Auditor & Recorder	6,166.70	
Sheriff	3,631.45	
Probate Judge	<u>10,395.41</u>	20,193.56
St. & Co. License		930.00
Social Security Trust		53,078.91
Motor Vehicle Lic.	87,433.02	
Trailer House Lic.	976.00	
Transfers	864.00	
Boat License	1,393.29	
Boat Nos.	<u>18.00</u>	90,684.31
Weed Collections		4,651.65
Justice Fines & Fees		6,012.50
Tax Certificates		309.72
Sales		1,570.91
Inheritance Tax		10,717.57
Refunds		779.24
General Miscellaneous		<u>695,900.14</u>
		1,802,941.89

FEEES OF OFFICERS

January 10, 1966 to January 9, 1967

Auditor & Recorder:

<u>Quarter</u> 1966	<u>Total</u>	<u>Clerk</u>	<u>Steno.</u>	<u>Code</u>	<u>Judges</u>	<u>Recorder</u>
First	1,112.65	79.50	26.50	42.50	32.00	932.15
Second	1,903.55	614.00	42.00	75.00	51.50	1,121.05
Third	1,864.00	211.50	54.00	90.00	59.00	1,449.50
Fourth	1,286.50	152.00	45.00	75.00	55.50	959.00
	6,166.70	1,057.00	167.50	282.50	198.00	4,461.70

Sheriff:

<u>Quarter</u> 1966	<u>Amount</u>	<u>Fees</u>	<u>Drivers License</u>
First	928.90	225.90	703.00
Second	930.30	255.60	674.70
Third	913.05	333.65	579.40
Fourth	859.20	390.80	468.40
	3,631.45	1,205.95	2,425.50

Probate Judge:

<u>Quarter</u> 1966	<u>Total</u>	<u>Probate</u>	<u>Civil</u>	<u>Fines</u>	<u>Crim. Costs</u>	<u>Marr- riages</u>
First	2,720.91	140.00	120.00	1,920.91	470.00	70.00
Second	1,975.12	190.00	160.00	1,280.12	265.00	80.00
Third	2,877.40	160.00	160.00	1,967.40	400.00	190.00
Fourth	2,821.98	200.00	220.00	1,889.53	422.45	90.00
	10,395.41	690.00	660.00	7,057.96	1,557.45	430.00

OPERATIONS IN WARRANTS

January 10, 1966 to January 9, 1967

<u>Funds</u>	<u>Outstanding 1-10-66</u>	<u>Issued</u>	<u>Cr.</u>	<u>Redeemed</u>	<u>Outstanding 1-9-67</u>
Cur. Expense	11,712.59	163,189.94	278.36	163,275.17	11,349.00
Road & Bridge	41,924.06	237,954.48	60.27	249,644.50	30,173.77
Charity	1,899.46	26,770.74		25,496.26	3,173.94
Agriculture	348.78	8,910.13		8,565.54	693.37
Weeds	557.54	18,368.38	351.00	17,896.54	678.38
Spec. Road		39,628.71		39,628.71	
State	44,918.44	73,203.78		118,122.22	
City & Villages	43.26	105,736.98		105,780.24	
Cemeteries		14,351.71		14,351.71	
Class 'A' Schs.		814,479.24		814,479.24	
Vets Memorial		2,569.97		2,569.97	
Social Security		52,933.91		52,933.91	
Fire Dists.		2,476.34		2,476.34	
Law Enf.		40.00		40.00	
Waterways		3,569.99		3,569.99	
Jr. College		900.00		900.00	
Watermaster		163.50		163.50	
Bridge		16,013.17		16,013.17	
Parks & Rec.		28,355.46		28,290.46	65.00
	<u>101,404.13</u>	<u>1,609,616.43</u>	<u>689.63</u>	<u>1,664,197.47</u>	<u>46,133.46</u>
<u>Plus:</u> Tax Certificate				<u>16.51</u>	
Schedule #11 - Total Expenditures				<u>1,664,213.98</u>	

WARRANTS OUTSTANDING

January 10, 1966

Current Expense

1965	
Numbers	Amount
338	8.00
359	8.00
1966	
820	11.00
909	5.00
969	17.56
1139	4.00
1150	15.00
1213	11.00
1411	4.25
1459	34.21
1486	50.00
1494	483.47
1532	8.00
1541	15.00
1544	4.00
1558	80.25
1560-	
1579	1,998.72
1581-	
1635	8,591.54

11,349.00

Road & Bridge

1966	
Numbers	Amount
905	58.29
911	207.10
934	50.00
936	491.26
940	207.10
942-7	289.74
949	4.15
951-2	46.12
954-6	162.20
958-	
1006	28,657.81

30,173.77

Weeds

1966	
191	8.15
195-206	670.23

678.38

Charity

1966	
Numbers	Amount
259	263.21
283-6	450.18
288-94	544.84
296-	
308	1,915.71

3,173.94

Parks & Recreation

1966	
14	65.00

Agriculture

1966	
142	13.48
147-164	679.89

693.37

OPERATIONS IN TAX CERTIFICATES Schedule 13.

January 10, 1966 to January 9, 1967

Certificates Not Applied 3-10-67

Number	Amount
12	6.00
20	3.12
21	12.46
22	5.33
26	8.45
30	6.78
31	3.76
32	134.99
33	108.64
34	24.50

To Reconcile to 3-10-67

Number	Amount
35	18.00
37	21.26
38	5.00
39	11.91
40	13.28
41	4.15
42	2.07
43	11.22
400.92	

Balance 1-9-67	332.03
Issued:	
#36-43	97.70
	429.73
Redeemed:	
January	
February	28.81
	28.81
Unapplied 3-10-67	400.92

OPERATIONS IN TAXES RECEIVABLE

January 10, 1966 to January 9, 1967

Current Real Rolls:

<u>Year</u>	<u>Balances 1-10-66</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>To Del- inquents</u>	<u>Balances 1-9-67</u>
1965	309,145.75		20.84	243,671.57	65,453.34	
1966		842,573.23	674.83	521,037.09		320,861.31

Delinquent Real Rolls:

<u>Year</u>	<u>Balances 1-10-66</u>	<u>Charge</u>	<u>Collect- ions</u>	<u>Balances 1-9-67</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	59.80			59.80
1960	74.70			74.70
1961	95.27			95.27
1962	2,498.36		2,384.49	113.87
1963	20,117.20		17,916.84	2,200.36
1964	36,555.17		17,803.57	18,751.60
1965		65,453.34	32,441.40	33,011.94
	59,739.49	65,453.34	70,546.30	54,646.53

Personal Rolls:

<u>Year</u>	<u>Balances 1-10-66</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>Balances 1-9-67</u>
1960	191.84			94.05	97.79
1961	198.24				198.24
1962	17.63				17.63
1963	603.78			122.58	481.20
1964	874.42			349.71	524.71
1965	73,625.39		28.57	72,530.50	1,066.32
1966		67,466.79	468.11		65,998.68
	75,511.30	67,466.79	496.68	73,096.84	69,384.57

BONDS OF OFFICERS

January 9, 1967

<u>Officer</u>	<u>Office</u>	<u>Surety Co.</u>	<u>Expires</u>	<u>Amount</u>
Edward J. Kirkham	Commissioner	Standard Acc. Ins.	1-9-67	5,000.00
Lester Young	"	Western Surety Co.	1-9-67	5,000.00
Jack Stone	"	Western Surety Co.	1-14-69	5,000.00
LaMonte Bauer	Auditor	Western Surety Co.	1-9-67	5,000.00
Jess Butts	Sheriff	Western Surety Co.	1-9-67	10,000.00
Helen Ferney	Treasurer	United Pacific	1-9-67	40,000.00
	Tax-Collector	" "	1-9-67	10,000.00
	Pub. Adm.	" "	1-9-67	2,000.00
Floyd Law	Assessor	" "	1-9-67	10,000.00
Wm. H. Huskinson	Probate Judge	Western Surety Co.	1-9-67	5,000.00
Keith Jorgensen	Pros. Attorney	United Pacific	1-9-67	2,000.00
Beth Jenkins	Deputy Auditor	Western Surety Co.	1-9-67	1,000.00
John R. White	Deputy Sheriff	" "	1-9-67	5,000.00
Beatrice Goulding	Deputy Assessor	" "	1-9-67	2,000.00
Hubert Davis	Justice	" "	1-9-67	1,000.00
Howard Clark	Justice	General Ins. Co.	1-9-67	1,000.00
Barbara Parkinson	Deputy Treas.	United Pacific	1-9-67	5,000.00

Insurance In Force

Fire insurance is carried under a blanket contract of county buildings and contents. These policies are for a five year period and amount to a total of \$297,759.00. In connection with the fire insurance of state buildings the Attorney General has given an opinion that state buildings should be insured at cost less depreciation.

A blanket policy, Safe and Robbery, is written on all offices, the County Treasurers office is protected to the amount of \$6,000.00 for both burglary and robbery.

County employees are insured for employers liability with 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 policies on the Sheriff's cars carry comprehensive clauses.

A general liability policy is in force for personal injury or property damage. Bodily injury \$50/100,000.00. Property damage \$25,000.00.

COMPARISON OF BUDGETS AND EXPENDITURES

January 10, 1966 to January 9, 1967

Reconciliations:

Road & Bridge:

Warrants 237,954.48
Contributions 9,449.65
247,404.13

<u>Current Expense:</u>	<u>Budget</u>	<u>Expended</u>
Auditor & Recorder	17,788.00	16,700.59
Sheriff	27,325.00	23,026.80
Assessor	27,590.00	27,658.98
Treasurer	12,136.00	11,576.60
Attorney	10,257.00	9,841.32
Commissioners	13,815.00	11,622.08
District Court	10,700.00	3,600.40
Probate Court	6,226.00	5,464.39
Justice Court	3,658.00	2,959.13
Civil Defense	6,150.00	3,021.84
Coroner	1,137.00	885.15
Courthouse & Grounds	17,501.00	13,028.31
General	20,075.00	17,695.32
Elections	9,900.00	9,793.03
Emergency Jail		6,316.00
	<u>184,258.00</u>	<u>163,189.94</u>
Road & Bridge Cont.	266,780.00	247,404.13
Charity	45,375.00	26,770.74
Weed	22,002.00	18,368.38
Agriculture	9,316.50	8,910.13