

AUDIT REPORT  
FREMONT COUNTY, IDAHO

for the period

January 9, 1967

to

January 8, 1968

WARREN VICKREY

Certified Public Accountant  
606 SOUTH SIXTH AVE.  
POCATELLO, IDAHO

March 14, 1968

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, 1967 to January 8, 1968.

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 I feel the schedules of this report are correct and that they have been prepared to conform with generally accepted auditing principles applied on a basis consistent with the scope of your operations. In my opinion the following balance sheet sets forth fairly the financial condition of your county as of the closing date of this period, while supporting schedules 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 14th day of March 1968.

Lo Mont Bauer

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.

Fees and Collections held by the offices of Clerk & Recorder, Probate Judge, and Assessor were substantiated by a Cash Statement during our work on this examination, in addition to the Cash and Liabilities shown for the County Treasurer, Schedule #5.

To review the economic trend of county financing, we review Schedule #8., Revenue and Expenditure statement for 1967. At the left of this schedule the State fund is first. For the 1967 year there was no levy on the valuation of the county. However, special levies were placed on livestock, etc. The margin of safety in connection with these levies was sufficient to provide, in the most part, for the state charge, the balance being made up from the working capital or 'Reserve' of the fund. This working capital is good. We would feel this practice could be continued. This plan is possible through the credits received by the State from Sales Tax revenue.

Next, the Current Expense fund had a 10 mill levy. Through the operation of the fund for 1967, there was a contribution of \$15,691.54 to the reserve. The reserve of this fund is good but 1968 is an election year with additional expense required. The Road fund had a levy of 8.3 mills which together with other revenues was not sufficient to meet the expenditures of the fund. The amount required for the Road fund varies from year to year depending on the program approved. The reserve of the fund is "fair". Under these conditions we would feel that revenue should be provided for the program you adopt for the year, and that budget amounts approved should be respected.

Agriculture had a levy of .648 mills and seems to get along pretty well. Charity had a 2. mill levy and just about broke even with expenditures. The fund reserve is large. It is hard to forecast expenditures for this fund but with the large reserve, the levy should be sufficient. The Weed fund had a 1. mill levy, and in this commercial type of operation results in the county paying 4/5 of the expense of operating this department while those for whom weed work is done pay 1/5 of the cost of the department. The 1 mill levy is the legal limit but the fund reserve is strong.

COMMENTS AND RECOMMENDATIONS Cont'd

Other funds on the statement do not have a large operation but their levies are in line with good practice.

It is too early yet to attempt to forecast levies for 1968 but another review will be made of these funds next August.

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 8, 1968

<u>ASSETS:</u>	<u>Total</u>	<u>Operating Funds</u>	<u>Capital</u>	<u>Special &amp; Trust</u>
Cash	777,752.32	438,410.94		339,341.38
Cur. Real Taxes	371,165.41	147,289.54		223,875.87
Del. Real Taxes	63,418.32	25,381.12		38,037.20
Personal Taxes	15,699.15	7,094.50		8,604.65
County Property	<u>388,695.26</u>	<u>                    </u>	<u>388,695.26</u>	<u>                    </u>
	1,616,730.46	618,176.10	388,695.26	609,859.10
 <u>LIABILITIES:</u>				
Accounts Payable	77,564.46	77,564.46		
Warrants Payable	123,177.78	56,259.59		66,918.19
Reserves:				
Co. School	101,354.00	101,354.00		
Spec. & Trust	542,940.91			542,940.91
Current Reserves	382,998.05	382,998.05		
Capital Reserves	<u>388,695.26</u>	<u>                    </u>	<u>388,695.26</u>	<u>                    </u>
	1,616,730.46	618,176.10	388,695.26	609,859.10

Fund Balances and Current Liabilities of Co. Treasurer  
And Tax-Collector as of March 15, 1968, With Cash Statement

<u>Cash Statement</u>		<u>Fund Balances &amp; Liabilities</u>	
Cash - Vault	346.51	Fund Bal. 1-8-68	777,752.32
Cash - Drawer	437.00	Plus: Co. Aud. Cer. Nos.	
Warrants Held	1,286.38	#3623-3657 inc.	<u>119,493.59</u>
First Sec. Bank Tr.	112,569.72		897,245.91
" " Tax-Coll.	123,009.27	Less: Co. Treas. Report	
Idaho Bk. of Comm.		January	142,741.60
St. Anthony, Idaho	53,912.88	February	<u>342,666.25</u>
Idaho Bk. of Comm.			485,407.85
Ashton, Idaho	25,000.00		<u>411,838.06</u>
U.S. Treas. Bonds	97,480.00		
		Tax Collections Held	<u>2,203.70</u>
			414,041.76
	<u>414,041.76</u>		

Schedule 19.

Depository Sureties, 3-15-67

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

13834 - U.S. Treas. Notes	11-15-71	800,000.00
Idaho Bank of Commerce, St. Anthony, Idaho		
Trust receipts of Wells Fargo Bank, San Francisco, California		
8-83356-24 Chico Sch. Dist. Butte Co., Cal. 3%	7-1-77	10,000.00
8-83356-24 Santa Clara Co. Sch. 3 $\frac{1}{4}$ %	11-1-77	10,000.00
8-83356-24 Monterey Flood Control 5%	1-1-78	10,000.00
Livermore Joint Union Sch. 3 $\frac{1}{4}$ %	8-1-78	10,000.00
222177-A Oakland Unified Sch. 3 $\frac{1}{4}$ %	12-1-78	10,000.00

Trust receipt Zions Nat'l Bank, Salt Lake City, Utah

Barstor Union Sch. Dist. 3 $\frac{1}{2}$ % 4-15-76 10,000.00

60,000.00

OPERATING FUNDS BALANCE SHEET

January 8, 1968

<u>ASSETS:</u>	<u>Cash</u>	<u>Cur. Real</u>	<u>Del. Real</u>	<u>Personal</u>	<u>Totals</u>
State	106,979.01	1,912.88	645.69	723.31	110,260.89
Cur. Exp.	76,962.52	43,958.25	10,518.32	1,909.36	133,348.45
Road & Br.	55,502.24	36,484.90	3,339.68	1,585.07	96,911.89
Co. School	61,669.60	33,505.76	4,733.39	1,445.25	101,354.00
War. Red.	67.22				67.22
Agriculture	12,041.15	2,848.94	333.48	130.47	15,354.04
Charity	42,468.00	8,791.07	3,910.22	409.14	55,578.43
Insect Pest	296.45				296.45
Weed	13,546.39	4,396.27	502.64	201.60	18,646.90
Spec. Road	42,143.24	10,995.20	998.88	509.86	54,647.18
Bridges	26,735.12	4,396.27	398.83	180.44	31,710.65
	<u>438,410.94</u>	<u>147,289.54</u>	<u>25,381.12</u>	<u>7,094.50</u>	<u>618,176.10</u>

<u>LIABILITIES:</u>	<u>A/c Pay.</u>	<u>War. Pay</u>	<u>Reserve</u>	<u>Surplus 1-8-68</u>	<u>Totals</u>
State	77,564.46			32,696.43	110,260.89
Cur. Exp.		14,783.81		118,564.64	133,348.45
Road & Br.		21,878.95		75,032.94	96,911.89
Co. School			101,354.00		101,354.00
War. Red				67.22	67.22
Agriculture		1,138.55		14,215.49	15,354.04
Charity		1,542.52		54,035.91	55,578.43
Insect Pest				296.45	296.45
Weed		902.59		17,744.31	18,646.90
Spec. Road				54,647.18	54,647.18
Bridges		16,013.17		15,697.48	31,710.65
	<u>77,564.46</u>	<u>56,259.59</u>	<u>101,354.00</u>	<u>382,998.05</u>	<u>618,176.10</u>

ANALYSIS OF SURPLUS ACCOUNTS

January 9, 1967 to January 8, 1968

<u>CREDITS:</u>	<u>Balances 1-9-67</u>	<u>Excess Revenue</u>	<u>Adj.</u>	<u>Totals</u>
State	33,986.88			33,986.88
Cur. Expense	103,091.37	15,691.51		118,782.88
Road & Bridge	91,251.20			91,251.20
Agriculture	13,360.03	870.33		14,230.36
Charity	54,052.59	28.75		54,081.34
Weed	21,245.64			21,245.64
Spec. Road	37,470.28	17,001.22	224.85	54,696.35
Bridge	19,210.73			19,210.73

<u>DEBITS:</u>	<u>Excess Expense</u>	<u>Taxes Cancel.</u>	<u>Balances 1-8-68</u>	<u>Totals</u>
State	1,284.66	5.79	32,696.43	33,986.88
Cur. Expense		218.24	118,564.64	118,782.88
Road & Brige	16,034.99	183.27	75,032.94	91,251.20
Agriculture		14.87	14,215.49	14,230.36
Charity		45.43	54,035.91	54,081.34
Weed	3,478.47	22.86	17,744.31	21,245.64
Spec. Road		49.17	54,647.18	54,696.35
Bridge	3,491.18	22.07	15,697.48	19,210.73



STATEMENT OF REVENUE AND EXPENSE

January 9, 1967 to January 8, 1968

<u>REVENUE:</u>	<u>State</u>	<u>Cur. Exp.</u>	<u>Road</u>	<u>Agri.</u>	<u>Charity</u>	<u>Co. School</u>
Tax Charge '67	8,815.98	123,262.15	102,306.32	7,988.65	24,650.79	93,952.69
Pen. & Int.	332.53	971.86	917.15	92.52	319.23	763.20
T. H. Lic.	488.00	488.00				
Auto Other		826.00				
Inher. Tax	11,996.88					
Officers Fees	893.00	21,889.87				
Bldg. Permit		150.00				
Fines & Fees	5,651.40					456.25
St. & Co. Lic.		4,650.00				
Civil Defense		913.50				
Col. Fees		1,558.27				
Liquor App.		13,322.32				
Gross Revenue			749.78	74.92	226.80	548.83
Miscellaneous		3,781.83	431.36		55.50	
Highway Users			147,801.56			
St. School App.						212,833.02
Forest App.			7,075.99			
Motor V. Lic.	99,446.61					
Insur. Claims			7,225.78			
	<u>127,624.40</u>	<u>171,813.80</u>	<u>266,507.94</u>	<u>8,156.09</u>	<u>25,252.32</u>	<u>308,553.99</u>
<u>Deduct:</u>						
Expense	<u>128,909.06</u>	<u>156,122.29</u>	<u>282,542.93</u>	<u>7,285.76</u>	<u>25,223.57</u>	
<u>Excess Of:</u>						
Revenue		15,691.51		870.33	28.75	
Expense	1,284.66		16,034.99			
To Reserve						308,553.99
* - - - -						

<u>SOURCE</u>	<u>Bridge</u>	<u>Spec. Road</u>	<u>Weed</u>
Tax Chg. '67	12,327.45	30,814.51	12,327.45
Pen. & Int.	104.55	288.44	138.83
Gross Rev.	89.99	224.93	112.47
Weed Charges			3,549.50
	<u>12,521.99</u>	<u>31,327.88</u>	<u>16,128.25</u>
<u>Deduct:</u>			
Expense	<u>16,013.17</u>	<u>14,326.66</u>	<u>19,606.72</u>
<u>Excess Of:</u>			
Revenue		17,001.22	
Expense	3,491.18		3,478.47

OPERATIONS IN STATE ACCOUNT

January 9, 1967 to January 8, 1968

<u>Source</u>	<u>Balances 1-8-67</u>	<u>Cash Collected</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balances 1-8-68</u>
St. Charge 1966 1967	9,548.35		9,548.35 10,433.17		9,548.35 10,433.17
Court Fees	99.00	174.00	273.00	171.00	102.00
Code	165.00	294.00	459.00	290.00	169.00
Judges	114.50	425.00	539.50	218.00	321.50
Inher. Tax	633.52	11,996.88	12,630.40	2,114.15	10,516.25
Motor V. Lic.	36,623.82	99,446.61	136,070.43	93,130.28	42,940.15
T. H. License	168.00	488.00	656.00	524.00	132.00
Traffic Fines	3,166.00	5,651.40	8,817.40	5,415.36	3,402.04
Cur. Taxes		3,861.27			
Personal Tax		7,212.66			
Del. Taxes		1,578.43			
Pen. & Int.		332.53			
	<u>50,518.19</u>	<u>131,460.78</u>	<u>179,427.25</u>	<u>101,862.79</u>	<u>77,564.46</u>

Charge For 1967

Real & Personal	6,501.98
Sub-Personal	<u>3,931.19</u>
	10,433.17

Summary Of Accounts Payable

Total Accounts Payable	179,427.25
<u>Less:</u>	
A/c Pay. 1-9-67	<u>50,518.19</u>
Demand For 1967	128,909.06

CASH OPERATIONS IN FUNDS

January 9, 1967 to January 8, 1968

Funds	Balances 1-9-67	Apportion- ed to	Transferred To	From	Disbursed From	Balances 1-8-68
State	77,381.02	131,460.78			101,862.79	106,979.01
Cur. Exp.	49,590.24	169,674.74	10,385.02		152,687.48	76,962.52
Road & Br.	68,788.83	269,563.27	7,987.89	10,794.39	280,043.36	55,502.24
Agriculture	8,791.63	9,291.88	798.22		6,840.58	12,041.15
Charity	38,141.03	28,765.74	2,416.22		26,854.99	42,468.00
Co. School	38,191.41	304,094.93	5,847.49	286,464.23		61,669.60
Insect Pest	296.45					296.45
Weed	14,022.17	17,708.55	1,198.20		19,382.53	13,546.39
War. Red	67.22					67.22
Sch. A-322	19,107.06	36,389.61	3,159.30		34,578.00	24,077.97
A-215	208,426.81	443,361.64	316,883.40	217.44	766,132.55	202,321.86
Land Sales	1,494.82					1,494.82
Tax Cer.	332.03	262.46			476.08	118.41
Cities & Vil.	57,560.53	113,398.63	14,841.83	1,341.87	108,217.70	76,241.42
Cemeteries	7,747.17	14,895.89	1,341.89	248.36	14,211.09	9,525.50
Watermaster	2,269.37	158.69			214.83	2,213.23
Vets Mem.	1,353.93	2,617.32	199.47		2,488.35	1,682.37
Hospital	2,776.01					2,776.01
Highway	31.61					31.61
Range Imp.	2,972.60	756.65			1,556.27	2,172.98
Spec. Road	21,599.64	32,473.87	2,396.39		14,326.66	42,143.24
Bd. of Edu.	2,328.40					2,328.40
Court Trust	30.00				30.00	
Bridge	13,152.12	12,624.44	958.56			26,735.12
Soc. Sec.		63,692.63			63,692.63	
Road Bldg.		6,929.84				6,929.84
Law Enf.	167.00	296.00			167.00	296.00
Fire Dist.	1,773.41	3,013.23			2,559.46	2,227.18
Waterways	2,976.91	1,300.00			3,109.55	1,167.36
Aban. Prop.	98.25				98.25	
Util. Unap.	69,347.59			69,347.59		
Jr. College	3,252.08	13,008.32			1,161.30	15,099.10
Parks & Rec.	(11,890.46)	56,963.41			62,078.99	(17,006.04)
Bond Int.		2,054.00				2,054.00
Library		3,589.36				3,589.36
	702,176.88		368,413.88		1,662,770.44	
		1,738,345.88		368,413.88		777,752.32

Note: Transfers summarized above were examined and are in accord with our statutes.

Receipts By Source

January 9, 1967 to January 8, 1968

General Miscellaneous

St. School App.	212,833.02
Highway Users	147,801.56
Liquor App.	32,834.76
Civil Def.	903.50
Parks & Recreation	57,763.41
Costs	142.50
Fire Damage	13,135.62
Forest App.	10,108.57
Misc.	1,014.48
Gross Revenue	5,430.87
Road Work	1,540.00
Interest Earned	<u>2,054.00</u>
	485,562.29

Current Real Rolls:

Levy of 1966	245,935.02
1967	<u>648,126.64</u>

894,061.66

Del. Real Rolls:

Levy of 1963	2,053.42
1964	16,029.11
1965	12,464.04
1966	<u>35,203.89</u>

65,750.46

Personal Rolls:

Levy of 1963	35.54
1964	45.39
1965	77.64
1966	<u>66,167.60</u>

66,326.17

Interest & Pen.

8,878.84

8,878.84

Fees Of Officers:

Auditor & Recorder	5,979.15
Probate Judge	10,665.25
Sheriff	<u>2,802.47</u>

19,446.87

St. & Co. License

4,660.00

Social Security Trust

63,692.63

Motor V. License

105,713.26

Weeds

3,549.50

Fines & Costs Justice

5,192.50

Tax Certificate

248.96

Sales

50.00

Inheritance Tax

13,329.85

Refunds

1,882.89

General Miscellaneous

485,562.29

1,738,345.88

FEEs OF OFFICERS

January 9, 1967 to January 8, 1968

Auditor & Recorder:

<u>Quarter</u>	<u>Total</u>	<u>Clerk</u>	<u>Steno</u>	<u>Code</u>	<u>Judges</u>	<u>Recorder</u>
First	1,147.80	135.00	42.00	75.00	47.50	848.30
Second	1,351.30	97.00	30.00	50.00	56.00	1,118.30
Third	1,617.65	155.00	54.00	89.00	162.50	1,157.15
Fourth	1,862.40	142.00	48.00	80.00	159.00	1,433.40
	5,979.15	529.00	174.00	294.00	425.00	4,557.15

Sheriff:

<u>Quarter:</u>	<u>Total</u>	<u>Fees</u>	<u>Drivers</u>
First	865.10	343.05	522.05
Second	932.25	424.10	508.15
Third	557.55	384.20	173.35
Fourth	447.57	311.77	135.80
	2,802.47	1,463.12	1,339.35

Probate Judge:

<u>Quarter</u>	<u>Total</u>	<u>Probate</u>	<u>Civil</u>	<u>Fines</u>	<u>Crim. Costs</u>	<u>Marr- iages</u>
First	1,978.11	120.00	120.00	1,273.11	400.00	65.00
Second	3,498.97	150.00	250.00	2,388.97	660.00	50.00
Third	2,916.17	130.00	110.00	2,001.17	630.00	45.00
Fourth	2,272.00	160.00	110.00	1,577.00	370.00	55.00
	10,665.25	560.00	590.00	7,240.25	2,060.00	215.00

OPERATIONS IN WARRANTS

January 9, 1967 to January 8, 1968

Funds	Outstanding 1-9-67	Issue	Dr.	Redeemed	Outstanding 1-8-68
Cur. Expense	11,349.00	156,122.29		152,687.48	14,783.81
Road & Bridge	30,173.77	271,748.54		280,043.36	21,878.95
Charity	3,173.94	25,223.57		26,854.99	1,542.52
Agriculture	693.37	7,285.76		6,840.58	1,138.55
Weeds	678.38	19,606.72	.02	19,382.53	902.59
Spec. Road		14,326.66		14,326.66	
State		101,862.79		101,862.79	
Cities & Vill.		108,217.70		108,217.70	
Cemeteries		14,211.09		14,211.09	
Class "A" Sch.		850,710.55		800,710.55	50,000.00
Vets. Mem.		2,488.35		2,488.35	
Soc. Sec.		79,945.05		63,692.63	16,252.42
Fire Dists.		2,559.46		2,559.46	
Law Enf.		167.00		167.00	
Waterways		3,109.55		3,109.55	
Jr. College		1,161.30		1,161.30	
Watermaster		214.83		214.83	
Bridge		16,013.17			16,013.17
Parks & Rec.	65.00	62,679.76		62,078.99	665.77
Court Trust		30.00		30.00	
Aban. Prop.		98.25		98.25	
	<u>46,133.46</u>	<u>737,782.39</u>	<u>.02</u>	<u>660,738.09</u>	<u>123,177.78</u>

Other Expenditures:

Tax Certificate	476.08
Range Pmts.	<u>1,556.27</u>
	662,770.44

Notes: "Redeemed" column shows expenditures by fund, Schedule #11.

WARRANTS OUTSTANDING

January 8, 1968

Current Expense:

1965	
Numbers	Amount
338	8.00
359	8.00
1966	
820	11.00
909	5.00
969	17.56
1139	4.00
1967	
129	8.25
967	4.50
1014	2.50
1060	42.59
1064	4.25
1067	4.25
1069	4.25
1143	347.45
1145	243.02
1152-4	472.18
1159	39.83
1163-	
1224	<u>13,557.18</u>
	14,783.81

Road & Bridge

1966	
Numbers	Amount
966	28.00
1967	
920	90.00
935	233.65
946-7	9.50
965	797.29
967-8	16.65
970	240.25
979-80	903.74
981-89	2,608.39
995	297.05
999-	
1073	<u>16,654.43</u>
	21,878.95

Parks & Recreation

113	65.00
114	<u>600.77</u>
	665.77

Charity

1967	
Numbers	Amount
269	45.00
270-	
286	<u>1,497.52</u>
	1,542.52

Agriculture

1967	
Numbers	Amount
128	83.30
131-144	<u>1,055.25</u>
	1,138.55

Weed

1966	
Numbers	Amount
203-213	902.59

Auditors Warrants

Soc. Sec.	16,252.42
Jt. #215	50,000.00

Bridge

1	7,334.00
2	<u>8,679.17</u>
	16,013.17

OPERATIONS IN TAX CERTIFICATES Schedule 13.

January 9, 1967 to January 8, 1968

Certificates Not Applied 3-13-68

Number	Amount	Number	Amount
31	3.76	46	13.50
34	24.50	47	65.00
37	21.26	48	25.24
39	11.91	49	<u>25.15</u>
44	21.26		
			211.58

To Reconcile:

Bal. 1-8-68	118.41
#47	65.00
48	25.24
49	<u>25.15</u>
	233.80
Co. Treas. Reports:	
Jan.	6.00
Feb.	<u>16.22</u>
	22.22
Bal. 3-13-68	211.58

OPERATIONS IN TAXES RECEIVABLE

January 9, 1967 to January 8, 1968

Current Real Rolls:

Year	Balances 1-9-67	Charge	Cancel	Collect- ions	To Del- inquents	Balances 1-8-68
1966	320,861.31		253.26	245,935.02	74,673.03	
1967		952,090.55	1,053.65	579,871.49		371,165.41

Delinquent Real Rolls:

Year	Balances 1-9-67	Charge	Cancel	Collect- ions	Balances 1-8-68
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	113.87				113.87
1963	2,200.36			2,053.42	146.94
1964	18,751.60		112.20	16,029.11	2,610.29
1965	33,011.94		38.58	12,464.04	20,509.32
1966		74,673.03		35,203.89	39,469.14
	54,646.53	74,673.03	150.78	65,750.46	63,418.32

Personal Rolls:

Year	Balances 1-9-67	Charge	Cancel	Collect- ions	Balances 1-8-68
1960	97.79				97.79
1961	198.24				198.24
1962	17.63				17.63
1963	481.20			35.54	445.66
1964	524.71			45.39	479.32
1965	1,066.32			77.64	988.68
1966	66,998.68			66,167.60	831.08
1967		81,681.12	785.22	68,255.15	12,640.75
	69,384.57	81,681.12	785.22	134,581.32	15,699.15



BONDS OF OFFICERS

January 8, 1968

<u>Officer</u>	<u>Office</u>	<u>Surety Co.</u>	<u>Expires</u>	<u>Amount</u>
Jack Stone	Commissioner	Western Surety Co.	Cont.	5,000.00
Edward Kirkham	"	" " "	Cont.	5,000.00
Don Worrell	"	U.S. Fid. & Guar.	Cont.	5,000.00
LaMonte Bauer	Auditor	Western Surety Co.	Cont.	5,000.00
	Clerk Dist. Ct.	" " "	Cont.	5,000.00
Helen F. Erikson	Treasurer	United Pacific	Cont.	40,000.00
	Tax Coll.	" "	Cont.	10,000.00
	Pub. Adm.	" "	Cont.	2,000.00
Jess Butts	Sheriff	Western Pacific	Cont.	10,000.00
Floyd Law	Assessor	United Pacific	Cont.	10,000.00
Wm. H. Huskinson	Probate Judge	Western Surety Co.	Cont.	5,000.00
Lynn Hossner	Attorney	" " "	Cont.	2,000.00
Beth Jenkins	Dep. Auditor	" " "	Cont.	5,000.00
John W. White	Dep. Sheriff	" " "	Cont.	5,000.00
Howard Clark	Justice	" " "	Cont.	1,000.00
Ada Ostermiller	Dep. Treas.	United Pacific	Cont.	5,000.00
H. S. Orme	Justice	" "	1-13-69	1,000.00
Belva Hill	Dep. Assessor	" "	1-13-69	2,000.00
Helen Allen	Dep. Sheriff	Western Surety	Cont.	3,000.00
Sherline Hart	Co. Steno	" "	1-9-68	2,000.00
Harriet Hyer	Dep. Recorder	" "	Cont.	2,000.00

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 \$400,000.00. 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 9, 1967 to January 8, 1968

Reconciliation:

Road & Bridge:

Warrants 271,748.54  
Contribution 10,794.39  
282,542.93

Current Expense:

Budget

Expended

Auditor & Recorder	20,110.00	19,504.59
Sheriff	25,950.00	23,070.76
Assessor	29,760.00	25,336.45
Treasurer	12,175.00	11,265.03
Attorney	10,975.00	10,156.34
Commissioners	13,830.00	11,557.17
Dist. Court	7,700.00	6,639.03
Probate Court	7,225.00	6,610.89
Justice Court	3,665.00	3,366.69
Civil Defense	5,555.00	4,310.31
Coroner	1,225.00	1,174.08
Courthouse & Grounds	16,510.00	15,373.44
General	<u>19,900.00</u>	<u>17,757.51</u>
	174,580.00	156,122.29
Road & Bridge	291,960.00	282,542.93
Special Road	30,000.00	14,326.66
Charity	37,880.00	25,223.57
Weed	21,200.00	19,606.72
Agriculture	7,529.00	7,285.76
Jr. College	1,000.00	
Parks & Recreation	12,000.00	62,679.76
Spec. Bridge	12,000.00	
Contri. - Cities & Villages	10,000.00	