

AUDIT REPORT
FREMONT COUNTY, IDAHO

for the period
January 8, 1968
to
January 10, 1969

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO

June 25, 1969

opinion of independent accountants.

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

Gentlemen:

I have audited the records of Fremont County for the year ended January 10, 1969.

This audit has been performed and the following report prepared in accordance with 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 we feel the schedules of this examination 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 position of Fremont County, while operating 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 25th day of June, 1969.

La Monte Dancer

COMMENTS AND RECOMMENDATIONS

In connection with this audit, the insurance coverage carried by the county is sufficient in every way. However, it is in a larger total than the amounts as 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 results of the changes in the operating funds, the Revenue and Expense Statement, Schedule 8, is brought to your attention. The State fund is first at the left of this schedule. As in most counties we serve, no levy was made against the county valuation for the 1968 year, the charge coming from the special levies on livestock and other special levies. Without an advalorem levy, the State Fund came through the year with excess expense of \$1,540.38. The reserve of the fund is sufficient to absorb this and also has a sufficient balance to operate for the 1969 year without an advalorem levy.

The Current Expense Fund is next and had a 10 mill levy. This, with other revenue allowed the fund to show excess revenue for the year of \$5,821.53. The reserve of the Current Expense fund is good. Although all taxing districts are facing a period of limited levies. The present strong financial position seems good. The Road and Bridge and the Special Road are generally considered together as they are both for the same purpose. Together they had levies of 11.8 mills. These funds have become project funds, in a way, as construction costs are at an all-time high and it is necessary to accumulate moneys, at times, for several years before there is a sufficient amount to build any new roads. At the present time the reserve of these funds is fair and will offer some financial protection in future years.

The Charity Fund had a levy of 2 mills for the 1968 year, which is considered small for this purpose. It came through the year with an excess expense of \$8,292.66. This low levy planned on using some of the reserve, which it required. The reserve is still a little too strong and could stand another such reduction in the 1969 year. The Charity Fund is so governed by management that it is felt some reduction could be made if some more time were spent on the management

COMMENTS AND RECOMMENDATIONS - Cont'd

or administration of this fund.

The agriculture Fund had a levy of .648 mills and came out with an excess expense. While the reserve of this fund is pretty good from the operations of 1968, we would feel more revenue should be provided if the expense of the fund cannot be reduced.

The levy for the County School Fund is practically set by the State Board of Education.

The Weed Fund had a levy of 1. mill and from the revenue of this fund it seems the operation of the fund should be reviewed. Are you paying the fund for the work done on county roads? If not, the fund should be compensated for the work done on county roadways. The fund is not breaking even, but the reserve is pretty good. The Bridge Fund is a Special fund, one that provides for bridges, as the collections will allow. It is also a Project fund and is not considered to be on an annual basis.

In General: The records of your county continue to be well kept. Cash is carefully handled and is well accounted for. The reserves of your operating funds are good, which is very timely for with the present move to definitely limit levies, this economic slack may furnish some security in coming years.

CONSOLIDATED BALANCE SHEET

January 13, 1969

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital</u>	<u>Special & Trust</u>
Cash	669,848.70	407,721.93		262,126.77
Cur. Real Taxes	369,181.33	144,802.85		224,378.48
Del. Real Taxes	71,978.07	27,308.94		44,669.13
Personal Taxes	77,351.31	32,640.39		44,710.92
County Property	<u>407,120.05</u>	<u> </u>	<u>407,120.05</u>	<u> </u>
	1,595,479.46	612,474.11	407,120.05	575,885.30
 <u>LIABILITIES & RESERVES:</u>				
Accounts Payable	136,896.80	136,896.80		
Warrants Payable	57,060.58	57,060.58		
Reserves:				
Co. School	106,923.57	106,923.57		
Spec. & Trust	575,885.30			575,885.30
Current Surplus	311,593.16	311,593.16		
Capital Surplus	<u>407,120.05</u>	<u> </u>	<u>407,120.05</u>	<u> </u>
	1,595,479.46	612,474.11	407,120.05	575,885.30

Fund Balances and Liabilities Of Treasurer
And Tax Collector as of March 5, 1969, With Cash Statement

<u>Cash Statement</u>		<u>Fund Balances & Liabilities</u>	
Cash Count:		Fund Bal. 1-13-69	569,848.70
Checks	136.50	<u>Plus: Co. Aud. Cer.</u>	191,590.73
Vault	575.00		861,439.43
Currency	274.00	<u>Less: Co. Treas. Reports</u>	
Cash - Drawer	<u>15.81</u>	January	95,624.94
	1,001.31		765,814.49
First Sec. Bk.-Tax Coll.	20,218.01	Co. Aud. Cer.	6,920.69
Treas.	120,211.28	Tax Collection	4,929.97
Bk. of Commerce -			
St. Anthony	45,820.50		
Ashton	25,000.00		
U.S. Treas. Bills	195,673.00		
Warrants	<u>369,741.05</u>		
	777,665.15		<u>777,665.15</u>

Depository Sureties

Schedule 19

First Security Bank, St. Anthony, Idaho

Trust Receipt of First Security Bank of Utah, Salt Lake City, Utah

#13968 Phoenix, Arizona 300,000.00

Idaho Bank of Commerce, St. Anthony, Idaho

Trust Receipts 20,000.00
Depository Insurance Corp. 15,000.00

35,000.00

Idaho Bank of Commerce, St. Anthony, Idaho

City of Tucson	3.7	Due 3-1-84	Trust Rec.	35,000.00	1st Nat'l Zions
Idaho St. Univ.	3.5	7-1-85		15,000.00	" " "
Chico High School	3.	7-1-77		10,000.00	Weels Fargo
Saratoga Sch. Dist.	3 $\frac{1}{4}$	11-1-77		10,000.00	Wells Fargo
Monterey Co.	5 %	1-1-78		10,000.00	" "
Livermore Sch.	3 $\frac{1}{4}$	8-1-78		10,000.00	" "
Oakland School	3 $\frac{1}{4}$	12-1-78		10,000.00	" "
Barstow Sch. Dist.	3.5	4-15-76		<u>10,000.00</u>	Zion 1st Nat'l

110,000.00

OPERATING FUNDS BALANCE SHEET

January 13, 1969

ASSETS:

<u>Funds</u>	<u>Cash</u>	<u>Cur. Real</u>	<u>Del. Real</u>	<u>Personal</u>	<u>Totals</u>
State	163,295.96	1,555.04	486.65	2,502.78	167,840.43
Cur. Exp.	75,199.15	43,941.42	7,974.19	9,352.00	136,466.76
Road & Br.	59,139.15	36,471.33	6,849.08	7,759.03	110,218.59
Co. School	60,618.91	33,412.96	5,769.12	7,122.58	106,923.57
Agriculture	7,617.63	2,179.20	595.43	469.78	10,862.04
Charity	30,090.37	6,590.93	1,843.81	1,421.94	39,947.05
Weed	10,079.53	4,394.43	907.11	933.79	16,314.86
Spec. Road	(8,483.03)	10,983.92	2,059.63	2,336.81	6,897.33
Bridges	10,164.26	5,273.62	823.92	741.68	17,003.48
	407,721.93	144,802.85	27,308.94	32,640.39	612,474.11

LIABILITIES:

<u>Funds</u>	<u>A/cs. Pay.</u>	<u>War. Pay.</u>	<u>Reserves</u>	<u>Surplus 1-13-69</u>	<u>Totals</u>
State	136,896.80	139.50		30,804.13	167,840.43
Cur. Exp.		16,042.74		120,424.02	136,466.76
Road & Br.		34,835.91		75,382.68	110,218.59
Co. School			106,923.57		106,923.57
Agriculture		755.28		10,106.76	10,862.04
Charity		3,611.19		36,335.86	39,947.05
Weed		1,675.96		14,638.90	16,314.86
Spec. Road				6,897.33	6,897.33
Bridges				17,003.48	17,003.48
	136,896.80	57,060.58	106,923.57	311,593.16	612,474.11

OPERATION IN SURPLUS

January 8, 1968 to January 13, 1969

<u>CREDITS:</u>	<u>Balances 1-8-68</u>	<u>Excess Revenue</u>	<u>Watr. Can.</u>	<u>Tax Rec. Adj.</u>	<u>Totals</u>
State	32,696.43				32,696.43
Cur. Exp.	118,564.64	5,821.53	135.33		124,521.50
Road & Br.	75,032.94			3,424.46	78,457.40
Agriculture	14,215.49			304.24	14,519.73
Charity	54,035.91		17.55		54,053.46
Weed	17,744.31			546.30	18,290.61
Spec. Road	54,647.18			810.30	55,457.48
Bridge	<u>15,697.48</u>	<u>1,329.63</u>			<u>17,027.11</u>
	382,634.38	7,151.16	152.88	5,085.30	395,023.72

<u>DEBITS:</u>	<u>Trans.</u>	<u>Excess Expense</u>	<u>Taxes Can.</u>	<u>Tax Rec. Adj.</u>	<u>Balances 1-13-69</u>	<u>Totals</u>
State		1,540.38	351.92		30,804.13	32,696.43
Cur. Exp.	333.34		217.29	3,546.85	120,424.02	124,521.50
Road & Br.	405.36	2,487.67	181.69		75,382.68	78,457.40
Agriculture		4,391.49	21.48		10,106.76	14,519.73
Charity		15,983.47	30.17	1,703.96	36,335.86	54,053.46
Weed		3,522.35	29.36		14,738.90	18,290.61
Spec. Road		48,560.15			6,897.33	55,457.48
Bridge			<u>18.63</u>		<u>17,008.48</u>	<u>17,027.11</u>
	738.70	76,485.51	850.54	5,250.81	311,698.16	395,023.72

STATEMENT OF REVENUE AND EXPENSE

January 8, 1968 to January 13, 1969

<u>REVENUE:</u>	<u>State</u>	<u>Cur. Exp.</u>	<u>Road</u>	<u>Agri.</u>	<u>Charity</u>	<u>Co. School</u>
'68 Tax Chge.	6,261.61	125,044.39	103,786.69	6,201.35	18,755.84	95,083.46
Pen. & Int.	119.40	1,194.49	1,058.56	98.62	347.35	839.27
Tlr. Hse. Lic.	546.00	1,582.00				
Auto Plates	2,151.50	3,734.28				
Officers Fees	1,185.00	17,630.63				
Bldg. Permits		320.00				
Liquor App.		13,322.32				
Gross Revenue		844.26	700.73	54.72	168.84	643.51
Fines	7,186.40	6,289.40				1,060.50
Col. Fees		1,876.86				
St. & Co. Lic.		2,185.00				
Inherit. Tax	18,762.40	2,084.68				
Trans. Liq. App.		10,683.63				
Highway Users			165,976.20			
Forest App.			11,080.63			
Road Revenue			3,065.72			
Motor V. Lic.	89,770.54					
Misc.					196.00	
Com. Food					631.95	
	<u>125,982.85</u>	<u>186,791.94</u>	<u>285,668.53</u>	<u>6,354.69</u>	<u>20,099.98</u>	<u>97,626.74</u>
<u>Deduct:</u>						
Expense	<u>127,523.23</u>	<u>180,970.41</u>	<u>288,116.20</u>	<u>10,746.18</u>	<u>28,392.64</u>	
Revenue		5,821.53				
Expense	1,540.38		2,447.67	4,391.49	8,292.66	
To Reserve						97,626.74

<u>REVENUE</u>	<u>Bridge</u>	<u>Special Road</u>	<u>Weed</u>
'68 Tax Chge.	15,007.13	31,257.00	12,505.27
Pen. & Int.	127.19	317.99	149.04
Gross Revenue	84.44	211.06	84.43
Misc.	60.00		2,887.00
	<u>15,278.76</u>	<u>31,786.05</u>	<u>15,625.74</u>
<u>Deduct:</u>			
Expense	<u>13,949.13</u>	<u>80,346.20</u>	<u>19,148.09</u>
<u>Excess Of:</u>			
Revenue	1,329.63		
Expense		48,560.15	3,522.35

OPERATION IN STATE ACCOUNT

January 8, 1968 to January 13, 1969

Source	Balances 1-8-68	Cash Collected	Due State	Remitted to State	Balances 1-13-69
State Chge. '66	9,548.35		9,548.35		9,548.35
'67	10,433.17		10,433.17	10,433.17	
'68			7,921.39		7,921.39
Court Fees	102.00	36.00	138.00	102.00	36.00
Code	169.00	387.00	556.00	169.00	387.00
Judges Ret.	321.50	762.00	1,083.50	321.50	762.00
Inherit. Tax	10,516.25	18,762.40	29,278.65	10,663.03	18,615.62
Reflect Plates		2,151.50	2,151.50	2,480.50	(329.00)
Motor V. Lic.	42,940.15	89,770.54	132,710.69	40,459.65	92,251.04
Tlr. H. Lic.	132.00	546.00	678.00	132.00	546.00
Traffic Fines	3,402.04	7,186.40	10,588.44	3,430.04	7,158.40
Cur. Taxes		4,111.89			
Del. Taxes		119.40			
Pen. & Int.		675.79			
	<u>77,564.46</u>	<u>124,508.92</u>	<u>205,087.69</u>	<u>68,190.89</u>	<u>136,896.80</u>

Charge For 1968

Real & Personal	5,667.82
Sub-Personal	<u>2,253.57</u>
	7,921.39

Summary Of Accounts Payable

Total Accts. Payable	205,087.69
Less:	
Accts. Pay. 1-8-68	<u>77,564.46</u>
Demand for 1969	127,523.23

CASH OPERATIONS IN FUNDS

January 8, 1968 to January 13, 1969

Funds	Balances 1-8-68	Apportion- ed to	Transferred		Disbursed From	Balances 1-13-69
			To	From		
State	106,979.01	124,506.76	1.08		68,190.89	163,295.96
Cur. Exp.	76,962.52	165,585.63	12,560.49	333.34	179,576.15	75,199.15
Road & Br.	55,502.24	279,223.95		7,042.06	268,544.98	59,139.15
Agriculture	12,041.15	6,705.93			11,129.45	7,617.63
Charity	42,468.00	21,514.79			33,892.42	30,090.37
Co. School	61,669.60	90,756.08		91,806.77		60,618.91
Insect Pest	296.45			296.45		
Weed	13,546.39	14,907.90			18,374.76	10,079.53
War. Red.	67.22			67.22		
Schools	226,399.83	459,867.22	94,261.29	5,171.67	637,320.97	138,035.70
Land Sales	1,494.82			1,494.82		
Tax Cer.	118.41	5,844.27			5,633.99	328.69
Cities	76,241.42	113,648.06	17,230.34	1,675.62	132,190.96	73,253.24
Cemeteries	9,525.50	14,357.60		215.66	14,160.96	9,506.48
Watermaster	2,213.23	192.38	8.02		163.59	2,250.04
Vets Mem.	1,682.37	2,382.46			2,471.30	1,593.53
Hospital	2,776.01			2,776.01		
Highway	31.61			31.61		
Range Imp.	2,172.98	761.64			152.52	2,782.10
Spec. Road	42,143.24	29,719.93			80,346.20	(8,483.03)
Bd. of Edu.	2,328.40			2,328.40		
Bridges	26,735.12	13,391.44			29,962.30	10,164.26
Soc. Sec.		71,018.37			71,018.37	
Bldg. Shop	6,929.84	23,364.80	405.36		13,570.89	17,129.11
Law Enf.	296.00	472.00			296.00	472.00
Fire Dist.	2,227.18	3,068.00			3,080.16	2,215.02
Waterways	1,167.36				885.58	281.78
Jr. Coll. Tr.	15,099.10	13,008.32		21,367.26	732.00	6,008.16
Parks & Rec.	(17,006.04)	23,253.01	8,149.38	296.45	14,099.90	
Bond Int.	2,054.00	3,452.75	6,994.51	4,702.07	3,000.00	4,799.19
Library	3,589.36	5,200.00		5.06	5,312.57	3,471.73
	777,752.32		139,610.47		1,594,106.91	
		1,486,203.29		139,610.47		669,848.70

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

RECEIPTS BY SOURCE

January 8, 1968 to January 13, 1969

Cur. Col. Real Rolls:

Levy of 1967	279,639.06	
1968	<u>594,237.26</u>	
		873,876.32

Delinquent Rolls:

Levy of 1964	2,492.44	
1965	17,964.81	
1966	14,342.23	
1967	<u>46,731.41</u>	
		81,530.89
Penalty & Interest		10,412.53

Personal Rolls:

Levy of 1965	56.86	
1966	257.39	
1967	<u>10,882.00</u>	
		11,196.25

Officers Fees:

Auditor & Recorder	7,245.78	
Election & Filing	795.00	
Probate Judge	12,127.54	
Sheriff	<u>3,345.61</u>	
		23,513.93

State & County License	2,185.00	
Social Security Trust	71,018.37	
Motor Vehicle License	97,784.32	
Weed Charges	2,887.00	
Justice Fines	10,148.00	
Tax Certificates	1,680.25	
Sales Supplies	25.00	
Inheritance Tax	20,847.08	
Refunds	762.55	
General	<u>278,335.80</u>	

1,486,203.29

FEEES OF OFFICERS

January 8, 1968 to January 13, 1969

Clerk & Recorder:

<u>Quarter</u>	<u>Totals</u>	<u>Clerk</u>	<u>Steno</u>	<u>Code</u>	<u>Judges</u>	<u>Recorder</u>
First	1,355.53	65.00	21.00	35.00	74.00	1,160.53
April	691.75	46.00	15.00	25.00	53.50	552.25
May	698.90	78.00		50.00	105.00	465.90
June	652.15	48.00		30.00	63.00	511.15
July	763.25	118.00		70.00	161.00	414.25
August	719.65	38.00		15.00	62.00	604.65
Sept.	422.30	54.00		30.00	77.00	261.30
October	659.50	44.00		20.00	70.00	525.50
November	601.95	56.00		35.00	73.50	437.45
December	680.80	51.00		30.00	70.00	529.80
	7,245.78	598.00	36.00	340.00	809.00	5,462.78

Sheriff:

<u>Quarter</u>	<u>Total</u>	<u>Fees</u>	<u>Drivers</u>
First	411.51	290.76	120.75
April	230.30	74.90	155.40
May	202.60	135.20	67.40
June	336.75	61.85	274.90
July	366.60	79.40	287.20
August	433.45	139.10	294.35
Sept.	366.70	93.85	272.85
October	399.80	131.75	268.05
November	236.45	73.50	162.95
December	361.45	92.75	268.70
	3,345.61	1,173.06	2,172.55

Probate Judges:

<u>Quarter</u>	<u>Total</u>	<u>Probate</u>	<u>Civil</u>	<u>Fines</u>	<u>Crim. Costs</u>	<u>Marr- riages</u>
First	3,137.30	80.00	110.00	2,307.30	625.00	15.00
April	613.00	40.00	60.00	353.00	125.00	35.00
May	502.00	30.00	20.00	327.00	115.00	10.00
June	1,425.00	50.00	60.00	1,040.00	260.00	15.00
July	1,089.64	40.00	20.00	789.64	210.00	30.00
August	1,191.55	50.00	40.00	916.55	170.00	15.00
Sept.	1,167.55	20.00	40.00	887.55	195.00	25.00
October	787.50	20.00	80.00	477.50	195.00	15.00
November	1,328.50	30.00	20.00	1,053.50	225.00	
December	885.50		30.00	635.50	205.00	15.00
	12,127.54	360.00	480.00	8,787.54	2,325.00	175.00

OPERATIONS IN WARRANTS

January 8, 1968 to January 13, 1969

<u>Funds</u>	<u>Outstanding 1-8-68</u>	<u>Issued</u>	<u>Dr.</u>	<u>Cr.</u>	<u>Redeemed</u>	<u>Outstanding 1-13-69</u>
Cur. Expense	14,783.81	180,970.41		135.33	179,576.15	16,042.74
Road & Bridge	21,878.95	281,519.49		17.55	268,544.98	34,835.91
Charity	1,542.52	36,083.45		122.36	33,892.42	3,611.19
Agriculture	1,138.55	10,746.18			11,129.45	755.28
Weeds	902.59	19,148.09	.04		18,374.76	1,675.96
Spec. Road		80,346.20			80,346.20	
State		68,330.39			68,190.89	139.50
Cities & Vill.		132,190.96			132,190.96	
Cemeteries		14,160.96			14,160.96	
Class 'A' Sch.	50,000.00	587,320.97			637,320.97	
Vets Mem.		2,471.30			2,471.30	
Soc. Sec.	16,252.42	54,765.15	.80		71,018.37	
Fire Dists.		3,080.16			3,080.16	
Law Enf.		296.00			296.00	
Waterways		885.58			885.58	
Jr. College		732.00			732.00	
Watermaster		163.59			163.59	
Bridge	16,013.17	13,949.13			29,962.30	
Parks & Rec.	665.77	13,434.13			14,099.90	
Library		5,312.57			5,312.57	
Range		152.52			152.52	
Tax Cer.		5,633.99			5,633.99	
Bond Disc.		3,000.00			3,000.00	
Shop		13,570.89			13,570.89	
	<u>123,177.78</u>	<u>1,528,264.11</u>	<u>.84</u>	<u>275.24</u>	<u>1,594,106.91</u>	<u>57,060.58</u>

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

WARRANTS OUTSTANDING

January 13, 1969

<u>Current Expense</u> 1968	
Numbers	Amount
1101	25.00
1421	11.00
1477	14.00
1591	105.16
1633	50.85
1646	1,103.60
1663	167.26
1666	105.16
1677-	
1758	<u>14,460.71</u>
	16,042.74

<u>Road & Bridge</u> 1968	
Numbers	Amount
870	262.89
871	818.12
874	467.88
882	8.88
884	50.00
893	1.69
912	37.50
918	290.55
947-	
1022	<u>32,898.40</u>
	34,835.91

<u>Charity</u> 1968	
Numbers	Amount
95	1,485.07
324-	
356	<u>2,126.12</u>
	3,611.19
<u>Weeds</u>	
Numbers	Amount
1967	
207	108.07
1968	
200-14	<u>1,567.89</u>
	1,675.96

<u>Agriculture</u>	
Numbers	Amt.
1967	
140	113.16
1968	
155-61	<u>642.12</u>
	755.28
<u>State</u> 1968	
Numbers	Amt.
72	62.00
65	<u>77.50</u>
	139.50

OPERATIONS IN TAX CERTIFICATES

Schedule 13

Reconciliation:

Bal. 1-13-69	328.69
<u>Plus: AC's</u>	
#3883 1-10-69	<u>55.45</u>
	384.14
<u>Summary</u>	
State	139.50
Watermaster	163.59
Jr. College	250.00
Shop	<u>310.50</u>
	863.59

Certificates Unapplied 2-10-69

Numbers	Amt.
31	3.76
57	.73
58	.19
59	93.11
61	6.34
62	102.59
63	116.36
64	5.61
65	13.15
66	5.00
67	30.80
68	<u>6.50</u>
	384.14

OPERATIONS IN TAXES RECEIVABLE

January 8, 1968 to January 13, 1969

Current Real Rolls:

<u>Year</u>	<u>Balances 1-8-68</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>To Del- inquents</u>	<u>Balances 1-13-69</u>
1967	371,165.41		299.00	279,639.06	91,227.35	
1968		964,911.65	1,493.06	594,237.26		369,181.33

Delinquent Real Rolls:

<u>Year</u>	<u>Balances 1-8-68</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>Balances 1-13-69</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	113.87				113.87
1963	146.94				146.94
1964	2,610.29	12.46	130.31	2,492.44	
1965	20,509.32		279.77	17,964.81	2,264.74
1966	39,469.14		192.00	14,342.23	24,934.91
1967		<u>91,227.35</u>	<u>547.09</u>	<u>46,731.41</u>	<u>43,948.85</u>
	63,418.32	91,239.81	1,149.17	81,530.89	71,978.07

PERSONAL ROLLS:

<u>Year</u>	<u>Balances 1-8-68</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>Balances 1-13-69</u>
1960	97.79				97.79
1961	198.24				198.24
1962	17.63				17.63
1963	445.66				445.66
1964	479.32				479.32
1965	988.68			56.86	931.82
1966	831.08			257.39	573.69
1967	12,640.75			10,882.00	1,758.75
1968		<u>72,888.18</u>	<u>39.77</u>		<u>72,848.41</u>
	15,699.15	72,888.18	39.77	11,196.25	77,351.31

BONDS OF OFFICERS

January 13, 1969

<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
Dan Worrell	"	U. S. Fid. & Guar.	Cont.	5,000.00
LaMonte Bauer	Auditor	Western Surety Co.	Cont.	5,000.00
	Clerk, Dist. Ct.	" "		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	Pro. Judge	Western Surety	Cont.	5,000.00
Lynn Hossner	Attorney	" "	Cont.	2,000.00
Beth Jenkins	Dep. Auditor	Western Surety	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. J. 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	Western Surety	Cont.	2,000.00

- - - - -

INSURANCE IN FORCE

Comprehensive Liability	Western Pacific Ins. Co.	6-12-68	2,934.00
Robbery Outside Premises	U.S. Fid. & Guaranty		1,100.00
Fire Insurance			400,000.00
Insurance on safes, Clerk, Assessor, Probate Judge, Sheriff,	N.W. Mutual Ins. Co.		
Insurance on safes, Treasurer			6,000.00

BUDGETS AND EXPENDITURES

January 8, 1968 to January 13, 1969

Reconciliation:

Road & Bridge:

Warrants 281,519.49
Contributions 6,636.71
288,156.20

Current Expense:

	<u>Budget</u>	<u>Expended</u>
Auditor & Recorder	22,600.00	20,100.00
Sheriff	25,950.00	31,155.90
Assessor	32,850.00	22,878.43
Treasurer	12,175.00	12,137.86
Attorney	16,000.00	15,077.49
Commissioners	13,830.00	12,357.95
District Court	7,700.00	10,195.34
Probate Court	7,225.00	6,788.30
Justice Court	4,410.00	4,675.30
Civil Defense	5,555.00	546.80
Coroner	1,225.00	2,369.55
Courthouse & Grounds	16,510.00	15,331.38
General	22,150.00	18,957.89
Elections	<u>10,500.00</u>	<u>8,398.22</u>
	198,680.00	180,970.41
Road and Bridge	291,960.00	281,519.49
Special Road	30,000.00	80,346.20
Charity	37,880.00	36,083.45
Weed	21,200.00	19,148.09
Agriculture	8,680.00	10,746.18
Parks & Recreation	6,000.00	17,660.67
Special Bridge	12,000.00	29,962.30
Jr. College Tuition	1,000.00	732.00
Health Nurse	7,640.00	7,690.81
Library	5,000.00	5,784.30