

AUDIT REPORT
FREMONT COUNTY, IDAHO

for the period
January 13, 1969
to
January 8, 1970

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO

April 20, 1970

Opinion of independent accountant.

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 8, 1970.

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.

From this examination we feel the following
schedules are correct and that they have been prepared to
conform with generally accepted accounting principles app-
plied 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 oper-
ations 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 21st day of April, 1970.

Emmett Greaser

COMMENTS AND RECOMMENDATIONS

In connection with this audit, the insurance coverage of the county has been reviewed. The total is in excess of the amount recommended by the Attorney General for the state and we feel it is ample in every way.

The Cash registers of Fee Collecting offices of Auditor, Sheriff and Probate Judge have been compared. While the original records of the receipts of each was checked to the Fee Collection Record. Reports are made when due and are accompanied by the remittance for the same.

In every audit report we feel some time should be given to the Revenue and Expenditure statement for the year, Schedule #8.

At the left side of this statement the State is the first fund shown. In that the reserve of this fund accumulated under levies of 4 or 5 mills, before the demand of the State was reduced by apportionments from Sales Tax revenues, it has not been necessary to make an advalorem levy for the past three years. The reserve of the fund is still \$30,103.05, so we would feel this practice could be continued for some time. Next, the Current Expense fund came through the year with excess revenue of \$10,300.86 while the reserve of the fund is now \$130,523.29. Under the amount of expenditures for a year, this would not be considered as "strong", but it is "Good".

Next, the Road and Bridge Fund. The operation of which depends upon the program of the fund for the year considered. During the 1969 year, expenditures were above normal and the fund dipped into its reserve for \$28,651.87. Naturally, you cannot continue to spend more than your revenue for long. The reserve of the fund is small. This could be strengthened. Your program for 1970 should be well within anticipated revenues.

After a year, when expenditures were more than revenues, the Charity Fund still has some reserve. However, if you are to continue so many benefits from your Charity Fund, more revenue should be provided for this fund.

The Weed and the Agriculture funds are in a way, Special Fund and have been getting along on very small levies.

The Special Road and Bridge Funds are again project funds and the levy should be made to support the program anticipated.

COMMENTS AND RECOMMENDATIONS - Cont'd

The County School levy is practically set by the State Superintendent of Education.

In General: The records of your county continues 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 9, 1970

<u>ASSETS</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital</u>	<u>Special & Trust</u>
Cash	671,373.72	420,005.57		251,368.15
Cur. Real Taxes	400,538.51	145,747.06		254,791.45
Del. Real Taxes	81,790.02	30,212.28		51,577.74
Personal Taxes	157,887.44	29,716.61		128,170.83
County Property	<u>410,653.75</u>	<u> </u>	<u>410,653.75</u>	<u> </u>
	1,722,243.44	625,681.52	410,653.75	685,908.17
 <u>LIABILITIES:</u>				
Accounts Payable	161,225.82	161,225.82		
Warrants Payable	100,801.21	78,365.57		22,435.64
 <u>Reserves:</u>				
Co. School	114,923.68	114,923.68		
Spec. & Trust	663,472.53			663,472.53
Current Surplus	271,166.45	271,166.45		
Capital Surplus	<u>410,653.75</u>	<u> </u>	<u>410,653.75</u>	<u> </u>
	1,722,243.44	625,681.52	410,653.75	685,908.17

Fund Balances and Liabilities Of Treasurer
 And Tax-Collector as of February 12, 1970, With Cash Statement

<u>Cash Statement</u>		<u>Fund Balances & Liabilities</u>	
Warrants Jan.	144,850.82	Balance 1-9-70	671,383.72
Feb.	119,586.38	Tax Collections	4,996.01
Cash Count	619.64		10,298.67
First Sec. Bk.	17,786.55		
Idaho Bk. of Comm.	97,692.49		
Treas. Bills	147,189.00		
Cer. of Dep.			
First Sec. Bk.	50,000.00		
Bank of Comm.	25,000.00		
First Sec. Bank			
Tax-Coll.	<u>83,953.52</u>		
	686,678.40		<u>686,678.40</u>

OPERATING FUNDS BALANCE SHEET

January 9, 1970

ASSETS:

<u>Funds</u>	<u>Cash</u>	<u>Cur. Real</u>	<u>Del. Real</u>	<u>Personal</u>	<u>Total</u>
State	189,400.82	862.74	359.37	705.94	191,328.87
Cur. Exp.	85,863.34	44,171.99	9,072.52	8,972.69	148,080.54
Road & Br.	41,581.77	36,663.48	7,554.68	7,437.87	93,237.80
Co. School	66,486.30	34,476.95	7,317.71	6,642.72	114,923.68
Agriculture	4,719.57	2,186.53	137.76	803.83	7,847.69
Charity	15,386.27	6,625.14	1,534.99	1,321.97	24,868.37
Weed	8,948.86	4,416.76	966.96	844.40	15,176.98
Spec. Road	(13,285.13)	11,043.35	2,248.98	2,266.37	2,273.57
Bridges	20,903.77	5,300.12	1,019.31	720.82	27,944.02
	420,005.57	145,747.06	30,212.28	29,716.61	625,681.52

LIABILITIES:

<u>Funds</u>	<u>A/cs. Pay.</u>	<u>War. Pay.</u>	<u>Reserves</u>	<u>Surplus 1-9-70</u>	<u>Totals</u>
State	161,225.82			30,103.05	191,328.87
Cur. Exp.		17,557.25		130,523.29	148,080.54
Road		46,678.82		46,558.98	93,237.80
Co. School			114,923.68		114,923.68
Agriculture		2,244.27		5,603.42	7,847.69
Charity		7,250.63		17,617.74	24,868.37
Weed		4,634.60		10,542.38	15,176.98
Spec. Road				2,273.57	2,273.57
Bridges				27,944.02	27,944.02
	161,225.82	78,365.57	114,923.68	271,166.45	625,681.52

OPERATIONS IN SURPLUS

January 10, 1969 to January 9, 1970

<u>CREDITS:</u>	<u>Balances</u> <u>1-13-69</u>	<u>Excess</u> <u>Revenue</u>	<u>War.</u> <u>Can.</u>	<u>Adj.</u>	<u>Totals</u>
State	30,804.13				30,804.13
Cur. Exp.	120,424.02	10,300.86			130,724.88
Road & Br.	75,382.68				75,382.68
Agriculture	10,106.76				10,106.76
Charity	36,335.86			1,577.49	37,913.35
Weed	14,638.90				14,638.90
Spec. Road	6,897.33				6,897.33
Bridges	17,003.48	10,963.91			27,967.39

<u>DEBITS:</u>	<u>Trans.</u>	<u>Excess</u> <u>Expense</u>	<u>Taxes</u> <u>Cancelled</u>	<u>Adj.</u>	<u>Balance</u> <u>1-9-70</u>	<u>Totals</u>
State		682.68	18.40		30,103.05	30,804.13
Cur. Exp.			201.59		130,523.29	130,724.88
Road & Br.		28,651.87	171.83		46,558.98	75,382.68
Agriculture		4,490.79	12.55		5,603.42	10,106.76
Charity		20,257.09	38.52		17,617.74	37,913.35
Weed		4,074.22	22.30		10,542.38	14,638.90
Spec. Road		4,572.06	51.70		2,273.57	6,897.33
Bridges			23.37		27,944.02	27,967.39

STATEMENT OF REVENUE AND EXPENSE

January 13, 1969 to January 9, 1970

<u>REVENUE:</u>	<u>State</u>	<u>Cur. Exp.</u>	<u>Road</u>	<u>Agri.</u>	<u>Charity</u>	<u>Co. School</u>
1969 Charge	3,807.36	128,210.95	106,417.23	6,346.45	19,229.74	12,819.82
Revenue Receipts:						
Interest	120.34	1,283.22	1,115.01	95.38	296.55	152.15
Motor Vehicle	120,393.04	1,194.00				
Fees of Off.	913.00	24,723.68				
Liquor App.		23,761.93				
In Lieu		812.47	674.35	40.29	121.86	81.25
Col. Fees		2,056.95				
Inherit. Tax	13,645.20	6,068.09				
Liq. & Beer Lic.		5,525.00				
Coll. Tuit.		7,331.06				
Sales Tax		4,926.47	3,562.75	212.89	643.85	429.28
St. & Co. Lic.		683.66				
Bldg. Permits		320.00				
Fines	8,895.68					
Snowmobiles	2,060.00					
Reflector Pl.	4,016.50					
Forest			13,530.71			
Hiway Users			180,101.06			
General			1,757.75		998.18	3,500.50
	<u>153,851.12</u>	<u>206,897.48</u>	<u>307,158.86</u>	<u>6,695.01</u>	<u>21,290.18</u>	<u>16,983.00</u>
<u>Deduct:</u>						
Expense	<u>154,533.80</u>	<u>196,596.62</u>	<u>335,810.73</u>	<u>11,185.80</u>	<u>41,547.27</u>	<u>21,057.22</u>
<u>Excess Of:</u>						
Revenue		10,300.86				
Expense	682.68		28,651.87	4,490.79	20,257.09	4,074.22

STATEMENT OF REVENUE AND EXPENSE

January 13, 1969 to January 9, 1970

<u>SOURCE:</u>	<u>Special Road</u>	<u>Co. School</u>	<u>Bridges</u>
Tax Charge 1969	32,053.79	100,070.78	15,383.79
Revenue Receipts:			
Pen. & Int.	335.16	895.93	140.36
Sales	1,072.97	3,263.98	515.15
In lieu	203.09	617.79	97.52
Fines		1,066.75	
	<u>33,665.01</u>	<u>105,914.73</u>	<u>16,136.82</u>
<u>Deduct:</u>			
Expense	<u>38,237.07</u>		<u>5,172.91</u>
<u>Excess Of:</u>			
Revenue			
Expense	4,572.06		10,963.91
To Reserve		105,914.73	

OPERATION IN STATE ACCOUNT

January 13, 1969 to January 9, 1970

<u>Source</u>	<u>Balances 1-13-69</u>	<u>Cash Collection</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balances 1-9-70</u>
State 1966	9,548.35		9,548.35	9,548.35	
1968	7,921.39	5,781.25	7,921.39		7,921.39
1969			4,610.38		4,610.38
Court Fees	36.00		36.00	1259.00	(1,223.00)
Code	387.00	255.00	642.00	387.00	255.00
Judges Ret.	762.00	658.00	1,420.00	762.00	658.00
Inherit. Tax	18,615.62	13,645.20	32,260.82	18,593.99	13,666.83
Reflect. Plates	(329.00)		(329.00)		(329.00)
Motor Veh. Lic.	92,251.04	120,393.04	212,644.08	88,547.04	124,643.04
Tlr. Hse. Lic.	546.00		546.00		
Traffic Fines	7,158.40	8,895.68	16,054.08	7,186.40	8,867.68
Reflect. & Fuel		4,016.50	4,016.50	3,921.00	95.50
Snowmobiles		2,060.00	2,060.00		2,060.00
Del. Taxes		632.52			
Pen. & Int.		120.34			
	<u>136,896.80</u>	<u>156,457.53</u>	<u>291,430.60</u>	<u>130,204.78</u>	<u>161,225.82</u>

State Charge 1969

Real & Personal	3,752.81
Sub-Personal	<u>857.57</u>
	4,610.38

Summary Of Accounts Payable

Total Accts. Payable	291,430.60
<u>Less:</u>	
Accts. Pay. 1-13-69	<u>136,896.80</u>
Demand for 1969	154,533.80

CASH OPERATIONS IN FUNDS

January 13, 1969 to January 9, 1970

Funds	Balances 1-13-69	Apportion- ed to	Transferred		Disbursed From	Balances 1-9-70
			To	From		
State	163,295.96	156,444.37	13.16	8.39	130,344.28	189,400.82
Cur. Exp.	75,199.15	194,955.47	10,790.93	.10	195,082.11	85,863.34
Road & Br.	59,139.15	305,246.02	1,164.42	13,118.43	310,849.39	41,581.77
Agriculture	7,617.63	6,729.17	69.58		9,696.81	4,719.57
Charity	30,090.37	21,415.81	210.43		36,330.34	15,386.27
Co. School	60,618.91	102,565.69	1,066.78	97,765.08		66,486.30
Weed	10,079.53	16,827.61	140.30		18,098.58	8,948.86
Cl. A Sch.	138,035.70	557,021.27	106,813.46	643.52	678,166.56	123,060.35
Tax Cert.	328.69	457.16			559.98	225.87
Cities	73,253.24	129,427.27	18,258.17	1,768.57	137,430.42	81,739.69
Cemeteries	9,506.48	15,786.15	144.33	227.09	15,121.31	10,088.56
Watermaster	2,250.04	201.47		4.89		2,446.62
Vet's Mem.	1,593.53	2,650.10	28.07		2,574.97	1,696.73
Range Imp.	2,782.10	799.53			526.53	3,055.10
Spec. Road	(8,483.03)	33,084.29	350.68		38,237.07	(13,285.13)
Bridge	10,164.26	15,744.04	168.38		5,172.91	20,903.77
Soc. Sec.		80,626.48			80,726.48	(100.00)
Shop Bldg.	17,129.11				10,006.93	6,593.26
Law Enf.	472.00	481.00				953.00
Fire Dist.	2,215.02	3,304.13	20.75	48.10	3,158.52	2,333.28
Waterways	281.78	1,313.75			2,495.00	(899.47)
Jr. Coll. Tr.	6,008.16	19,190.38		14,662.13	1,780.17	8,756.24
Parks & Rec.		8,276.75			9,460.61	(1,183.86)
Bond Disc.	4,799.19	6,455.90			5,000.00	6,255.09
Library	3,471.73	3,728.63	21.19	33.13	3,419.65	3,768.77
Snowmobiles		2,060.00				2,060.00
Ida. Sales Tax		10,981.20		10,981.20		
	669,848.70		139,260.63		1,694,238.62	
		1,695,773.64		139,260.63		671,383.72

Notes: Transfers summarized above have been reviewed and comply with our statutes.

RECEIPTS BY SOURCE

January 13, 1969 to January 9, 1970

Cur. Col. Real Rolls:

Levy of 1968	278,869.94	
1969	<u>664,078.23</u>	
		942,948.17

Del. Real Rolls:

Levy of 1965	3,094.92	
1966	22,100.82	
1967	15,691.09	
1968	<u>38,704.35</u>	
		79,591.18
Penalty & Interest		5,320.04

Personal Rolls:

Levy of 1965	328.66	
1966	297.67	
1967	838.48	
1968	73,394.75	
1969	<u>5,893.76</u>	
		80,753.32

Fees Of Officers:

Auditor & Recorder	6,985.20	
Probate Judge	13,427.25	
Sheriff	664.40	
Drivers License	<u>2,711.85</u>	
		23,788.70
Motor Vehicle License		132,120.75
State & County License		25,899.46
Social Security - Turst		63,065.52
Weed Charges		687.00
Justice Fines & Fees		10,631.95
Tax Certificate - Trust		457.16
Sales of Co. Land		8,468.57
Inheritance Tax		11,845.28
Refunds & Supplies		6,710.91
General Miscellaneous		<u>303,485.63</u>
		1,695,773.64

FEES OF OFFICERS

January 10, 1969 to January 9, 1970

Clerk & Recorder:

Month	Total	Clerk	Code	Judges	Recorder
Jan.	527.60	30.00	15.00	45.50	437.10
Feb.	237.50				237.50
Mar.	363.05	46.00	25.00	66.50	225.55
Apr.	315.00	38.00	20.00	52.50	204.50
May	679.95	51.00	30.00	70.00	528.95
June	663.60	17.00	5.00	31.50	610.10
July	567.50	83.00	50.00	112.00	322.50
Aug.	933.15	59.00	35.00	80.50	758.65
Sept.	442.75	22.00	10.00	35.00	375.75
Oct.	1,054.75	76.00	40.00	112.00	826.75
Nov.	612.00	54.00	30.00	77.00	451.00
Dec.	528.25	40.00	25.00	52.50	410.75
	6,925.10	516.00	285.00	735.00	5,389.10

Sheriff:

Month	Fees	Drivers	Month	Fees	Drivers	Totals
Jan.	55.45	204.35	July	96.70	252.70	
Feb.	104.30	273.05	Aug.	108.60	82.60	
Mar.	118.95	124.00	Sept.	116.20	368.85	
April	52.35	217.45	Oct.	106.60	235.75	
May	141.05	530.05	Nov.	80.25	120.40	
June	95.60	91.00				
				1,076.05	2,500.20	3,576.25

Probate Judge:

Month	Total	Probate	Civil	Fines	F.&G.	Crim- inal	Co. Fair	Marr- riages	Traffic Fines
1969									287.00
Jan.	807.00	10.00	50.00	95.00		165.00		15.00	185.00
Feb.	1,310.60	10.00	30.00	120.10		375.00		10.00	765.50
Mar.	1,118.00	10.00	60.00	37.50		220.00		15.00	775.50
April	1,266.60	50.00	40.00	102.60		235.00		10.00	829.00
May	603.00	20.00	40.00	125.00		160.00		20.00	253.00
June	672.10	20.00	40.00	75.00		160.00		10.00	344.60
July	1,375.50	90.00	40.00	252.50		310.00		35.00	648.00
Aug.	1,336.55	100.00	40.00	300.00	335.00	230.00	17.55	35.00	329.00
Sept.	1,539.00	40.00	20.00	460.00		325.00		10.00	684.00
Oct.	1,499.00	40.00	30.00	140.00	260.00	355.00		15.00	659.00
Nov.	1,207.50	20.00	40.00	35.00	122.50	205.00		30.00	755.00
Dec.	1,309.50	50.00	120.00	25.00	25.00	285.00			804.50
	14,099.35	460.00	550.00	1,767.70	742.50	3,025.00	17.55	205.00	7,319.10

OPERATIONS IN WARRANTS

January 13, 1969 to January 9, 1970

Funds	Outstanding 1-13-69	Issued	Dr.	Cr.	Redeemed	Outstanding 1-9-70
Cur. Expense	16,042.74	196,596.62			195,082.11	17,557.25
Road & Bridge	34,835.91	322,692.30			310,849.39	46,678.82
Charity	3,611.19	41,547.27		1,577.49	36,330.34	7,250.63
Agriculture	755.28	11,185.80			9,696.81	2,244.27
Weeds	1,675.96	21,048.15	9.07		18,098.58	4,634.60
Spec. Road		38,237.07			38,237.07	
State	139.50	130,204.78			130,344.28	
Cities		137,430.42			137,430.42	
Cemeteries		15,121.31			15,121.31	
Class 'A' Schoos		678,166.56			678,166.56	
Vet's Memorial		2,574.97			2,574.97	
Social Security		102,399.87			80,726.48	21,673.39
Fire Dist.		3,158.52			3,158.52	
Law Enf.		77.50				77.50
Waterways		2,495.00			2,495.00	
Jr. Coll. Tuit.		1,780.17			1,780.17	
Bridge		5,172.91			5,172.91	
Parks & Rec.		8,741.68	718.93		9,460.61	
Library		3,419.65			3,419.65	
Range		526.53			526.53	
Tax Cert.		559.98			559.98	
Bond Disc.		5,000.00			5,000.00	
Shop Bldg.		10,006.93			10,006.93	
Snowmobile		684.75				684.75
	57,060.58	1,738,828.74	728.00	1,577.49	1,694,233.62	100,801.21

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

WARRANTS OUTSTANDING

January 9, 1970

<u>Current Expense</u>		<u>Road & Bridge</u>		<u>Agriculture</u>	
1968		1969		1967	
<u>Numbers</u>	<u>Amount</u>	<u>Numbers</u>	<u>Amount</u>		
1717	2.00	898	520.00	140	113.16
	1969	899	352.00		
136	33.37	955	39.50		
339	8.25	956	820.08		
794	39.61	957	268.18		
911	5.63	958	200.00		
1072	20.00	959	3.10	399	108.00
1132	49.88	960	9.00	416	6.00
1137	21.96	965	294.67	418	5.00
1139	4.65	974	191.14	445	7,131.63
1146	29.73	985-1051	43,981.15		
1160	69.00				7,250.63
1162	32.50		46,678.82		
1202	1,161.38				
1203	9.80				
1204	38.70				
1205	366.40				
1221	176.23				
1231	200.00				
1237- 1328	15,288.16	139	125.00	155	9.36
		141-156	2,119.27	157-171	4,625.24
	17,557.25		2,244.27		4,634.60

Agriculture
1969

Weed
1969

Schedule 13

Tax Certificates Not Applied

January 9, 1970

<u>Fund Balance</u>		<u>Certificates not applied</u>	
January 9, 1970	225.87	58	.19
		65	13.15
		66	5.00
		69	2.25
		70	3.86
		71	45.45
		76	67.15
		80	50.00
		81	9.41
		82	21.58
		83	7.83
			<u>225.87</u>

OPERATIONS IN TAXES RECEIVABLE

January 10, 1969 to January 9, 1970

Current Real Rolls:

<u>Year</u>	<u>Balances 1-10-69</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>To Del- inquents</u>	<u>Balances 1-9-70</u>
1968	362,181.33		230.63	278,869.94	10,080.76	
1969		1,065,511.89	895.15	664,078.23		400,538.51

Delinquent Real Rolls:

<u>Year</u>	<u>Balances 1-10-69</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>Balances 1-9-70</u>
1949	67.71				
1950	110.19				
1951	8.17				
1952	9.88				
1956	23.78				
1957	53.84				
1958	65.42				
1959	59.80				
1960	74.70				
1961	95.27				
1962	113.87				
1963	146.94		829.57		
1965	2,264.74	885.67	55.49	3,094.92	
1966	24,934.91		605.45	22,100.82	2,228.64
1967	43,948.85		72.79	15,691.09	28,184.97
1968		90,080.76		38,704.35	51,376.41
	<u>71,978.07</u>	<u>90,966.43</u>	<u>1,563.30</u>	<u>79,591.18</u>	<u>81,790.02</u>

Personal Rolls:

<u>Year</u>	<u>Balances 1-10-69</u>	<u>Charge</u>	<u>Cancel</u>	<u>Collect- ions</u>	<u>Balances 1-9-70</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	931.82			328.66	603.16
1966	573.69			297.67	276.02
1967	1,758.75			838.48	920.27
1968	72,848.41	546.34		73,394.75	
1969		79,989.79	232.99	5,893.76	73,863.04
	<u>77,351.31</u>	<u>80,536.13</u>	<u>232.99</u>	<u>80,753.32</u>	<u>76,901.13</u>

BONDS OF OFFICERS

January 9, 1970

<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	"	" "	"	5,000.00
Dan Worrell	"	" "	"	5,000.00
LaMonte Bauer	Auditor	" "	"	5,000.00
	Clerk, Dist. Ct.	" "	"	5,000.00
Helen F. Erikson	Treasurer	United Pacific	Cont.	40,000.00
	Tax Coll.	" "	"	10,000.00
	Pub. Adm.	" "	"	2,000.00
Jess Butts	Sheriff	Western Pacific	"	10,000.00
Floyd Law	Assessor	United Pacific	"	10,000.00
Wm. H. Huskinson	Probate Judge	Western Surety Co.	Cont.	5,000.00
Lynn Hossner	Attorney	" "	"	2,000.00
Beth Jenkins	Dep. Auditor	Western Surety Co.	Cont.	5,000.00
John W. While	Dep. Sheriff	" "	"	5,000.00
Howard Clark	Justice	" "	"	1,000.00
Ada Ostermiller	Dep. Treas.	United Pacific	"	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 Co.	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

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

Fremont County, 1969
Schedule 20.

Reconciliation:

BUDGETS AND EXPENDITURES

January 10, 1969 to January 9, 1970

Road & Bridge:

Warrants	322,692.30
Contributions	<u>13,118.43</u>
	335,810.73

Current Expense:	Budget	Expended
Auditor	26,133.00	22,078.49
Sheriff	29,230.00	26,315.87
Assessor	33,265.00	28,788.14
Treasurer	14,204.00	14,298.33
Attorney	16,049.00	15,848.00
Commissioners	13,860.00	12,564.61
Dist. Court	5,700.00	4,118.09
Probate Court	7,501.00	6,856.00
Justice Court	4,410.00	4,702.49
Civil Defense	5,555.00	6,222.32
Coroner	1,769.00	1,466.14
Courthouse & Grounds	16,530.00	13,738.29
General	<u>42,450.00</u>	<u>39,589.85</u>
	216,656.00	196,596.62
Road & Bridge	309,360.00	335,810.73
Charity	37,886.00	38,547.81
Weed	21,655.00	21,056.15
Agriculture	16,396.00	11,185.80
Jr. College	450.00	
Parks & Recreation	6,000.00	8,741.68
Health Nurse	7,640.00	
Special Bridge	12,000.00	5,172.91
Special Road	30,000.00	38,237.07