

SYNOPSIS OF THE REPORT OF AN AUDIT MADE OF HOLMES COUNTY BY THE STATE DEPT. OF AUDIT FOR THE FISCAL YEAR ENDED SEPT. 30, 1949.

1. Statement showing results of operation for the year of 1949, in comparison with the previous year of 1948, from the standpoint of total funds received and expended:

REVENUE RECEIPTS

County	1949	1948	Net Over or Under 1948
Ad valorem & Poll Taxes	\$ 339,771.05	\$278,470.80	\$61,300.25
Road & Bridge Priv. Tax	31,409.24	26,228.29	5,180.95
Other Local Revenues	51,000.51	61,470.88	10,470.37
Total County Revenues	422,180.80	366,169.97	56,010.83

State and Other			
Gas, Truck & Bus Tax	165,799.65	150,523.55	15,276.10
Timber Severance Tax	2,595.22	2,875.03	279.81
Appropriation for Schools	211,770.89	195,020.65	16,750.24
Homestead Reimbursements	72,864.67	66,793.33	6,071.34
Other Outside Aid	118,379.45	164,969.68	46,590.23
Total State & other revenues	571,409.88	580,182.24	8,772.36

Total Revenue Receipts	993,590.68	946,352.21	47,238.47
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OTHER RECEIPTS (Non-Revenue)

Funds borrowed from outside	67,400.00	63,859.00	3,541.00
Proceeds of Bonds Issued	58,500.00	113,500.00	55,000.00
Sale of Assets	7,998.90	3,536.50	4,462.40
Other Non-Revenue Receipts	3,042.37	1,451.66	1,590.71

Total Other Receipts	136,941.27	182,347.16	45,405.89
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Total Year Cash Receipts	1,130,531.95	1,128,699.37	1,832.58
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OPERATING EXPENDITURES

General Fund:			
Administrative & other costs	114,370.11	121,509.73	7,139.62

Road & Bridge Funds:			
Maintenance Costs	234,392.68	194,741.59	39,651.09

School Funds:			
School Operational Costs	463,887.46	461,301.08	2,586.38

Bond and Interest Funds:			
Interest on Bonds	16,026.27	14,740.27	1,286.00

Total Oper. Expenditures	828,676.52	792,292.67	36,383.85
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OTHER EXPENDITURES (Non-Operating)

Loans Repaid	71,945.00	65,464.00	6,481.00
Bonds Redeemed	57,200.00	50,800.00	6,400.00
Investment in Securities	2,100.00	5,500.00	3,400.00
Road Equipment	31,792.71	28,259.74	3,532.97
School Trans. Equip.	81,040.92	12,214.63	12,214.60
Construction — Buildings	4,372.60	33,120.56	28,747.96
Const. — Roads & Bridges	10,508.81	9,465.29	1,043.52
Other Non-Oper. Expen.			

Total Other Expenditures	253,960.04	204,824.19	54,135.85
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Total Year Expenditures	1,087,636.56	997,116.86	90,519.70
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EXCESS OF RECEIPTS OVER EXPENDITURES	\$ 42,895.39	\$131,582.51	
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EXCESS OF EXPENDITURES OVER RECEIPTS			\$88,687.12
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Hot, Dry Weather

Cattle and hogs need plenty of shade during hot summer days. In recent tests conducted at various experiment stations show that with plenty of grass, cool water and good cool shade cattle gain ten to 15 per cent more than where they have to stand in the hot sun after filling up during the grazing period. A recent test on hogs show that 400 pounds of feed put on about 100 pounds of gain where plenty of shade and good, clean hog wallows are provided.

Whereas, it takes 1300 pounds of the same feed to produce 100 pounds of gain where hogs are not provided cool shade and plenty of cool water. Do not waste your feed when this can be corrected. Control your flies by spraying with DDT, marlate or indane for additional gain with the same amount of feed.

Liquid mercury can be forced through a three-inch block of steel.

SAVE FOOD COSTS

MAKE ICE COLD BUTTERMILK OR SKIM MILK at just 5¢ a quart

CLOVERLEAF

DRY MILK SOLIDS

GLOVERLEAF

DRY MILK SOLIDS

2. Statement showing details of funds received into the county's road and bridge fund accounts and amounts paid out of such funds for costs of maintaining and constructing roads and bridges, and for purchases of new road working equipment and other purposes, and showing, in addition, amounts representing depreciation of road machinery owned by each supervisor's road district:

	First Road District	Second Road District	Third Road District	Fourth Road District	Fifth Road District	Special Road Fund	Total Overal
RECEIPTS — REVENUE							
County Ad Valorem Tax							
Current Year						\$ 55,416.31	\$ 55,416.31
Prior Year						209.51	209.70
Redemption	.62	5.90	1.32		.75	18.76	27.35
TOTAL	.62	5.90	1.51		.75	55,644.58	55,653.36
LESS: Refunds & Adjustments						60.11	60.11
Net Ad Valorem Tax Revenue	.62	5.90	1.51		.75	55,584.47	55,593.25
Other County Tax Revenue							
Auto Privilege	10,186.85	8,388.16	3,984.80	1,808.73	7,040.70		31,409.24
Sales — Products			2,661.54			40.00	2,701.54
Total Other Tax Revenue	10,186.85	8,388.16	6,646.34	1,808.73	7,040.70	40.00	34,110.78
Total County Revenue	10,187.47	8,394.06	6,647.85	1,808.73	7,041.45	55,624.47	89,704.03
State and Other Aid							
Gasoline Excise Tax	35,761.59	25,490.94	31,678.06	9,033.23	21,788.66	13,749.16	137,491.64
Truck & Bus Privilege Tax	7,362.91	5,248.30	6,522.19	1,859.86	4,483.96	2,830.79	28,308.01
Homestead Reimbursement						16,511.45	16,511.45
Total State & Other Aid	43,124.50	30,739.24	38,200.25	10,893.09	26,262.62	33,091.40	182,311.10
TOTAL REVENUE RECEIPTS	53,311.97	39,133.30	44,848.10	12,701.82	33,304.07	88,715.87	272,015.13
RECEIPTS — NON-REVENUE							
Funds Borrowed — Outside	5,000.00		8,000.00		6,500.00		13,000.00
Borrowed from Other Funds					811.00		6,500.00
Transfers		1,710.28	2,125.40		375.00		4,846.88
Sales of Assets	1,300.00	1,220.00	2,085.00	25.00			5,005.00
County Farm Contract			2,400.00				2,400.00
Cancelled Warrants				3.06			3.06
Refund Overpayments	66.82		219.28				286.10
TOTAL Non-Revenue Receipts	6,366.82	2,930.28	14,829.68	28.06	7,686.00		31,840.84
TOTAL RECEIPTS — All Sources	59,678.79	42,063.58	59,677.78	12,729.88	40,990.07	88,715.87	303,855.97
Beginning Funds Balances	3,429.64	3,870.51	4,091.26	107.98	20,605.45	65,288.84	97,393.68
TOTAL FUNDS to Account for	\$63,108.43	\$45,934.09	\$63,769.04	\$12,837.86	\$61,595.52	\$154,004.71	\$401,249.65
EXPENDITURES — Direct Costs							
Salary and Wages	\$17,645.50	\$ 7,962.50	\$12,326.94	\$ 5,127.75	\$11,865.16	\$ 12,764.10	\$ 67,691.95
Bridge Repair Materials:							
Lumber		100.00				29,846.64	29,846.64
Piling	64.80					5,852.46	5,917.26
Steel	9.40						9.40
Concrete			42.00			1.20	43.20
Hardware, etc.	485.73					4,417.67	4,903.40
Road Maintenance Materials:							
Gravel	7,007.92	4,023.79	490.90	10.50	4,401.60	21,065.18	36,999.89
Asphalt and Concrete	1.20				951.15		952.35
Culverts	408.00	369.02			5.88	7,048.63	7,831.53
Miscellaneous	50.66	53.48	7.75		131.00		242.89
Machinery Repair and Upkeep:							
Shop and Other Labor	2,399.51	1,016.66	3,109.97	773.35	1,986.37	577.72	9,863.58
Parts	8,626.68	4,023.92	7,014.89	1,979.02	3,136.32	2,285.89	27,066.72
Tires and Tubes	888.13	1,471.02	740.37	736.44	2,215.56		6,051.52
Grader Blades	1,060.56	2,196.25	1,931.06	844.63	699.75		6,732.25
Other	345.27	541.13	320.31	79.04	197.80	165.56	1,649.11
Petroleum Products:							
Gasoline	2,241.31	2,830.67	3,599.78	1,949.41	2,907.92		13,529.09
Diesel Fuel	1,585.10	749.44	621.81	683.49	779.42		4,419.26
Lubricating Oil	536.41	181.47	1,290.88	443.31	484.25		2,936.32
Grease	256.20	53.88	186.21	102.22	273.39		871.90
General Supplies	196.03	655.32	123.92	5.56	1.30		982.13
County Farm			4,064.77				4,064.77
Road Camp	137.00	36.00			230.00		403.00
Replacement	4.32	.75	67.75		17.50		90.32
Interest Charge	15.00	215.60	339.86				570.46
Sundry	134.77	189.71	118.14	23.55	157.57		623.74
Depreciation	1,625.05	3,433.22	2,125.67	1,116.74	1,596.70		9,897.38
TOTAL DIRECT COSTS	45,724.55	30,103.83	38,522.98	13,875.01	32,038.64	84,025.05	244,290.06
CAPITAL OUTLAY & INDIRECT COSTS							
Repayment of Loans Outside	1,000.00	2,800.00	7,600.00				11,400.00
Transfers Between Funds						12,626.36	12,626.36
Loans to Other Funds					6,500.00		6,500.00
New Const. Roads & Bridges	740.00	626.00	1,452.10		582.00	972.50	4,372.60
New Equipment — Machinery	13,732.61	6,056.25	10,085.00		1,918.85		31,792.71
Refunds					.75		.75
TOTAL CAPITAL CHARGES	15,472.61	9,482.25	19,137.10		9,001.60	13,598.86	66,692.42
Total Direct & Indirect Costs	61,197.16	39,586.08	57,660.08	13,875.01	41,040.24	97,623.91	310,982.48
LESS: Depreciation (Above)	1,625.05	3,433.22	2,125.67	1,116.74	1,596.70		9,897.38
TOTAL Expenditures of Funds	59,572.11	36,152.86	55,534.41	12,758.27	39,443.54	97,623.91	301,085.10
Closing Funds Balances	3,536.32	9,781.23	8,234.63	79.59	22,151.98	56,380.80	100,164.55
TOTAL FUNDS Accounted for	\$63,108.43	\$45,934.09	\$63,769.04	\$12,837.86	\$61,595.52	\$154,004.71	\$401,249.65

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Asphalt and Concrete	1.20				951.15		952.35
Culverts	408.00	369.02			5.88	7,048.63	7,831.53
Miscellaneous	50.66	53.48	7.75		131.00		242.89
Machinery Repair and Upkeep:							
Shop and Other Labor	2,399.51	1,016.66	3,109.97	773.35	1,986.37	577.72	9,863.58
Parts	8,626.68	4,023.92	7,014.89	1,979.02	3,136.32	2,285.89	27,066.72
Tires and Tubes	888.13	1,471.02	740.37	736.44	2,215.56		6,051.52
Grader Blades	1,060.56	2,196.25	1,931.06	844.63	699.75		6,732.25
Other	345.27	541.13	320.31	79.04	197.80	165.56	1,649.11
Petroleum Products:							
Gasoline	2,241.31	2,830.67	3,599.78	1,949.41	2,907.92		13,529.09
Diesel Fuel	1,585.10	749.44	621.81	683.49	779.42		4,419.26
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