

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 12, 1943

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July 12, 1943

WARREN VICKREY

Certified Public Accountant
POCATELLO, IDAHO

September 2, 1943

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

Gentlemen:

I have examined the records of your county for the period from January 11, 1943 to July 12, 1943. From this audit, and within the scope of the same, the schedules listed below have been prepared and are attached to and made a part of this report. Also the records of the fee collecting offices have been examined in detail and were found in good condition, cash and fee books are in agreement with the quarterly reports submitted and remittances for these reports have been promptly made.

<u>Schedule</u>	<u>Title</u>
A	Cash Operations In Funds, January 11, 1943 to July 12, 1943.
B	Fund Balances and Current Liabilities of County Treasurer and Tax Collector brought forward to September 1, 1943 with Cash Statement as of the same time.

In our opinion, these statements truly set forth the financial condition of your county as of their dates and schedule A shows your financial operations in summary form.

At this time each year the records of the County Superintendent of Schools are reconciled to the County Treasurer's Cash Balances for Common School Districts. In connection with the reconciliation this year we have made the necessary corrections to place the balances of the Superintendent within reconciliation to the County Treasurer's Cash Balances.

Respectfully submitted,

Warren Vickrey
Certified Public Accountant.

Cash Operations In Funds

January 11, 1943 to July 12, 1943

<u>Funds</u>	<u>Balances</u> <u>1-11-'43</u>	<u>Apportion-</u> <u>ed to</u>	<u>Transferred</u>		<u>Disburs-</u> <u>ed from</u>	<u>Balances</u> <u>7-12-'43</u>
			<u>To</u>	<u>From</u>		
State	23,469.40	8,950.29	61.22		22,486.90	9,994.01
Current Exp.	18,629.48	19,860.38	1,371.73		27,539.08	12,322.51
Road & Bridge	15,115.36	11,001.95	490.91	1,531.43	9,897.81	15,178.98
Agriculture	1,463.03	698.92	40.79		790.79	1,411.95
Charity	13,303.21	3,925.26	212.84		2,269.26	15,672.05
General School	6,871.58	17,645.37	654.64	2,564.32		22,607.27
Insect Pest	3,030.94	615.36	32.74		1,050.00	2,629.04
Noxious Weeds	7,338.44	3,212.81	81.87		3,677.39	6,955.73
Road Bond	36,798.59	7,822.95			20,207.50	24,414.04
Refund Bond	6,155.60	336.90			3,615.00	2,877.50
Funding Bond	6,484.99	38.08			4,120.00	2,403.07
Warrant Red.	7.44	21.86				29.30
Ind. Schools	65,041.51	21,638.84	2,202.99		71,743.67	17,139.67
Common Schools:						
General	31,027.15	12,951.74	802.74		24,699.09	20,082.54
Transportation	525.36	236.31				761.67
Sinking	240.78	158.63			253.00	146.41
Tuition	8,792.73	3,285.28		48.00	2,452.28	9,577.73
Land Sales	8,594.35	1,933.39		3,402.54		7,125.20
Tax Certificates	730.76	616.41			789.75	557.42
Cities & Villages	31,535.75	20,942.10	2,096.26	508.29	38,838.09	15,227.73
Sheriff's Rev.	239.40					239.40
Institute	5.00					5.00
Cemeteries	3,037.17	1,574.93	10.39	45.33	2,991.84	1,585.32
Watermaster	174.86	24.67			99.11	100.42
Vererans Mem.	1,394.33	655.70	40.79		1,394.33	696.49
Grazing	776.86				6.00	770.86
Co. Tuition	293.57					293.57
Special Roads		10,590.45				10,590.45
Motor Fuels	18,359.75					18,359.75
Highway No. 1	39.35	13.20			39.35	13.20
	<u>309,976.74</u>		<u>8,099.91</u>		<u>238,960.24</u>	
		<u>148,751.78</u>		<u>8,099.91</u>		<u>219,768.28</u>

Notes: Transfers summarized above have been examined and found to comply with our statutes

Fund Balances And Liabilities Of County Treasurer And Tax-Collector Brought Forward To September 1, 1943 With Cash Statement As Of The Same Time.

<u>Fund Balances And Liabilities</u>		<u>Cash Statement</u>	
Fund Balances, July 12, 1943	219,768.28	Cash on Hand:	
		Silver & Pennies	69.70
<u>Plus: County Auditor's</u>		Currency	214.00
Certificates Nos. 221-250 inc.	<u>11,305.70</u>	Current Checks	1,091.09
	231,073.98	Cash Items	.75
<u>Less: County Treasurer's</u>		Warrants Paid	19,636.76
Monthly Report for July	<u>36,149.59</u>	Tax Payers Claims	245.78
	194,924.39	First Security Bank:	
		Treasurer	43,941.55
Tax Collections	2,569.99	Tax-Collector	19,027.35
Tax Certificates	55.73	Yellowstone Banking Co.	95,194.86
Long & Short A/c	.32	Am. Nat'l Bk. Idaho F.	15,000.00
	<u>197,550.43</u>	First Security Bank.	
		Idaho Falls	<u>3,128.59</u>
			197,550.43

Notes: Depository sureties were examined and were found to be represented by Trust Receipts, in the following amounts.

First Security Bank, St. Anthony, Idaho.	90,000.00
Yellowstone Banking Co. Ashton, Idaho.	110,300.00
American Nat'l Bank, Idaho Falls, Idaho	22,600.00

In addition to these amounts the county is secured to the amount of \$5,000.00 in each depository by the Federal Depository Insurance Corporation.

The detail cash system is functioning properly and all items are accounted for. At the time of the above cash statement there were no objectionable items held as cash. There has been no change in the Long & Short Account since our last verification.