

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 10, 1944

to

July 10, 1944

WARREN VICKREY

Certified Public Accountant

POCATELLO, IDAHO

August 14, 1944

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

Gentlemen:

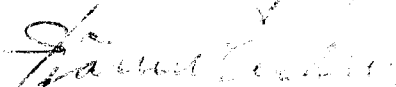
I have examined the records of Fremont County for the period from January 10, 1944 to July 10, 1944. From this examination, and within the scope of the same, the schedules listed below have been prepared and are attached to and made a part of this report. In addition to these schedules the records of the Fee Collecting Offices were examined in detail and were found in good condition, cash and fee books are in agreement with the quarterly reports submitted and remittances have been promptly made.

<u>Schedule</u>	<u>Title</u>
A	Cash Operations In Funds, January 10, 1944 to July 10, 1944.
B	Fund Balances and Current Liabilities of the County Treasurer and Tax Collector brought forward to August 8th, 1944 with Cash Statement as of the Same time.

In our opinion, these statements truly setforth the financial condition of your county while schedule A shows your financial operations in summary form.

With the present high prices on farm produce and the continued ability of the taxpayer to meet his obligations we feel your levies for this year should be planned so as to maintain and strengthen cash fund balances.

Respectfully submitted,



Warren Vickrey
Certified Public Accountant.

Cash Operations In Funds

January 10, 1943 to July 10, 1944

<u>Funds</u>	<u>Balances</u> 1-10-'43	<u>Apportion-</u> <u>ed to</u>	<u>Transferred</u>		<u>Disburs-</u> <u>ed from</u>	<u>Balances</u> 7-10-'44
			<u>To</u>	<u>From</u>		
State	35,555.56	13,409.11	32.20		35,555.56	13,441.31
Current Exp.	30,245.82	18,219.09	191.19		23,492.02	25,164.08
Road & Bridge	19,125.19	9,069.59	5,501.38	83.47	15,245.38	18,367.31
Agriculture	1,957.33	591.13	7.06		961.28	1,594.24
Charity	16,496.90	1,557.93	14.16		3,399.80	14,669.19
County School	18,898.32	13,313.63	99.10			32,311.05
Insect Pest	2,840.52	35.89			2,000.00	876.41
Weeds	5,689.16	3,565.74	14.16		2,252.29	7,016.77
Special Road	10,868.02	41.32				10,909.34
Road Bond	34,934.50	18,361.99		5,430.64	10,090.00	37,775.85
Refund Bond	9,619.22	2,182.71	28.31		3,555.00	8,275.24
Warrant Red.	35.83	19.43				55.26
Ind. Schools	62,602.63	20,108.75	103.68		65,802.21	17,012.85
Common Schools:						
General	34,629.13	11,154.28	23.40		25,352.29	20,454.52
Trans.	767.60					767.60
Sinking	144.00	104.07			158.87	89.20
Tuition	11,827.83	2,554.35			6,478.55	7,903.63
Land Sales	5,274.22	235.69		715.44		4,794.47
Tax Cer.	647.14	267.38			285.30	629.22
Cities & Vil.	37,997.91	14,137.14	226.45	18.38	40,517.78	11,825.34
Sheriff's Rev.	239.40					239.40
Institute	5.00					5.00
Cemeteries	3,137.74	1,428.48	2.71	2.93	3,333.86	1,232.14
Watermaster	180.85	15.91			96.10	100.66
Vets. Memorial	1,427.29	574.46	7.06		1,427.29	581.52
Grazing	561.40				40.91	520.49
Co. Tuition	2,262.16				1,968.59	293.57
Motor Fuels	18,359.75					18,359.75
Highway No. 1	25.06	13.16			25.06	13.16
	366,355.48		6,250.86		242,038.14	
		130,961.23		6,250.86		255,278.57

Notes: Transfers summarized above have been examined and found to be in accordance with our statutes.

Fund Balances And Liabilities Of County Treasurer And Tax-
Collector Brought Forward To August 8, 1944, With Cash State-
ment As Of Same Time.

<u>Fund Balances And Liabilities:</u>		<u>Cash Statement</u>	
Fund Balances 7-10-'44	255,278.57	Warrants & Coupons Paid	39,560.44
Plus, Co. Auditors Certificates: Nos. 5-16, inc.	<u>7,995.43</u>	Current Checks	1,022.20
	263,274.00	Currency	625.00
Tax Col, not yet reported	1,408.76	Silver & Pennies	42.87
Tax Cer. Not yet reported	53.09	Deposits	831.06
Long & S. A/c	4.37	First Security Bank.	374.43
		Tax Collector	12,532.29
		Treasurer	95,582.60
		Am. Nat'l Bank	15,000.00
		Yellowstone Bank.	98,923.55
		Tax Payers Claims	<u>245.78</u>
	<u>264,740.22</u>		264,740.22

Notes: Depository Sureties were examined and found to be represented by trust receipts in the following amounts.

First Security Bank, St. Anthony, Idaho.	200,000.00
Yellowstone Banking Co. Ashton, Idaho.	110,000.00
American Nat'l Bank, Idaho Falls, Idaho.	22,600.00