

AUDIT REPORT
FREMONT COUNTY, IDAHO
for the period
January 8, 1945
to
July 9, 1945

WARREN VICKREY

Certified Public Accountant

POCATELLO, IDAHO

August 10, 1945

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 8, 1945 to July 9, 1945. 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 quarterly reports submitted and remittances have been promptly made.

<u>Schedule</u>	<u>Title</u>
A	Cash Operations In Funds, January 8, 1945 to July 9, 1945.
B	Fund Balances and Current Liabilities of the County Treasurer and Tax Collector brought forward to August 7, 1945 with a cash statement as of the same time.

In our opinion, the accompanying schedules are correct and have been prepared in conformity with generally accepted accounting principles applied on a basis consistent with the scope of this examination. We feel they fairly present your financial position as of the closing date of this period and also show the financial operations of your county for the time covered by this audit.

Respectfully submitted,


Warren Vickrey

Certified Public Accountant.

Cash Operations In Funds

January 8, 1945 to July 9, 1945

<u>Funds</u>	<u>Balances 1-8-'45</u>	<u>Apportion- ed to</u>	<u>Transferred</u>		<u>Disburs- ed from</u>	<u>Balances 7-9-'45</u>
			<u>To</u>	<u>From</u>		
State	22,624.59	7,902.11			20,098.55	10,428.15
Current Exp.	26,851.60	14,666.07	736.33		20,718.23	21,535.77
Road & B.	23,626.75	9,382.40	89.19	270.79	11,446.88	21,380.67 ✓
Agriculture	1,855.74	470.86	6.96		883.01	1,450.55
Charity	19,530.09	2,775.30	41.78		2,024.96	20,322.21
General Sch.	26,596.52	11,145.06	83.62			37,825.20
Insect Pest	3,561.33	1,299.57	13.96		2,044.60	2,830.26
Weeds	3,870.37	5,371.80	13.95		4,765.09	4,491.03
Special Road	10,909.34					10,909.34
Road Bond	34,995.14	23,395.76			5,127.50	53,263.40
Refund Bond	13,622.58	1,837.93	27.88		195.00	15,293.39
Warrant Red.	61.01	1.83				62.84
Ind. Schs.	64,303.11	19,651.32	6,325.06		72,839.66	17,439.83
Common Schools:						
General	35,998.98	12,008.13	2,703.18	509.19	32,183.93	18,017.17
Transportation	767.60					767.60
Sinking	5.69				5.69	
Tuition	11,008.26	540.15	214.61	417.01	5,292.94	6,053.07
Land Sales	3,503.42	555.05		1,192.08		2,866.39
Tax Ctr.	170.13	147.12			42.94	274.31
Cities & Vil.	33,873.65	16,671.93	645.08	575.74	39,667.77	10,947.15
Sheriff's	239.40					239.40
Institute	5.00					5.00
Cemeteries	3,248.86	1,133.97	29.71	49.10	2,486.46	1,876.98
Watermaster	174.54	8.62				183.16
Vets. Mem.	2,030.77	466.14	6.96		2,030.67	473.20
Grazing	686.39	341.41			12.00	1,015.80
Co. Tuition	293.57					293.57
Special Bridge	18,359.75					18,359.75 ✓
Highway Dists.	29.38					29.38
Teachers Aid.	<u>7,848.34</u>	<u>2,689.98</u>	<u>41.78</u>	<u>7,966.14</u>		<u>2,613.96</u>
	370,651.90		10,980.05		221,865.88	
		132,462.51		10,980.05		281,248.53

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

Fund Balances And Liabilities Of County Treasurer And Tax-Collector Brought Forward To August 7, 1945 With Cash Statement As Of Same Time.

<u>Fund Balances And Liabilities.</u>		<u>Cash Statement</u>	
Fund Balances July 9, 1945	281,248.53	Cash on hand:	
		Silver & Pennies	75.17
<u>Plus: Co. Auditor's Certificates Nos. 472 to 492 inc.</u>	<u>8,873.14</u>	Currency	201.00
		Warrants Paid	11,065.89
		Bonds & Coupons	6,137.50
	290,121.67	First Sec. Bank:	
<u>Less: Co. Treasurer's Monthly Report. July</u>	<u>57,029.98</u>	Treasurer	82,572.62
	233,091.69	Tax Collector	10,709.61
		Yellowstone Banking Co.	107,599.67
Tax collections not yet reported	265.69	Am. Nat'l Bk. Idaho Falls,	15,000.00
		L & S. A/c	.92
Tax Cer. Not reported	<u>5.00</u>		
	233,362.38		<u>233,362.38</u>

Notes: Bank accounts were reconciled to the above book balances as of August 7, 1945.

Depository Sureties were examined. They consist of Trust Receipts in the following amounts.

First Security Bank, St. Anthony,	300,000.00
Yellowstone Banking Co. Ashton,	110,000.00
American Nat'l Bank, Idaho Falls,	20,000.00