

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 14, 1946

to

July 8, 1946

WARREN VICKREY

Certified Public Accountant

POCATELLO, IDAHO

August 5, 1946

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

Gentlemen:

I have audited the records of Fremont County for the period from January 14, 1946 to July 8, 1946. From this examination the schedules listed below have been prepared and are attached to and made a part of this report. In addition to these schedules the schedules 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 for these reports have been promptly made.

<u>Schedule</u>	<u>Title</u>
A	Cash Operations In Funds, January 14, 1946 to July 8, 1946.
B	Fund Balances and Current Liabilities of County Treasurer and Tax Collector brought forward to August 1, 1946 with 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 and within the scope of this examination. We feel they fairly present your financial position as of the closing date of this period and also the 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 14, 1946 to July 8, 1946

Funds	Balances 1-14-'46	Apportion- ed to	Transferred		Disburs- ed from	Balances 7-8-'46
			To	From		
State	36,537.00	12,920.20			40,541.05	8,916.15
Cur. Exp.	40,056.80	17,522.85	601.80		26,312.55	31,868.90
Road & B.	24,362.03	6,420.50	207.65	39.55	24,372.81	6,577.82
Agriculture	1,419.73	508.06		145.98	1,068.12	713.69
Charity	22,264.53	1,593.11			1,626.66	22,230.98
Gen. School	39,473.83	10,186.18	298.57	24,467.34		25,491.24
Insect Pest	5,409.91	1,051.00	145.98		2,645.98	3,960.91
Weeds	5,078.61	6,101.41		207.65	9,658.91	1,313.46
Spec. Road	4,232.73					4,232.73
Road Bond	50,004.96	15,195.00			19,567.50	45,632.46
Refund Bond	12,615.18	9,822.82			3,875.00	18,563.00
War. Red.	63.06					63.06
Ind. Schs.	65,711.35	22,329.02	17,778.33		85,303.69	20,515.01
Common Schools:						
General	35,103.42	15,771.79	6,689.01		38,695.16	18,869.06
Trans	767.60					767.60
Sinking	216.99				216.99	
Tuition	9,647.31	597.80			3,458.17	6,786.94
Land Sales	2,228.34					2,228.34
Tax Cer.	154.31	53.92			20.00	188.23
Cities & Vil.	43,002.92	11,869.22	39.55	549.15	43,534.98	10,827.56
Sheriffs'	239.40					239.40
Institute	5.00			5.00		
Cemeteries	3,484.84	1,319.52		52.65	3,479.57	1,272.14
Watermaster	252.20	10.85				263.05
Vets. Mem.	1,917.73	507.73			1,958.30	467.16
Co. Tuition	293.57			293.57		
Spec. Bridge	18,359.75					18,359.75
Airport	8,030.50	2,897.38			8,400.00	2,527.88
Highway Dist.	31.61					31.61
Teachers Aid	232.86	97.59				330.45
Grazing	1,151.91				210.39	941.52
	432,349.98		25,760.89		314,945.83	
		136,775.95		25,760.89		254,180.10

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

Fund Balances And Liabilities Of County Treasurer And Tax-Collector Brought Forward To August 1, 1946 With Cash Statement As Of Same Time.

<u>Fund Balances And Liabilities</u>		<u>Cash Statement</u>	
Fund Balances July 8, 1946	254,180.10	Tax Certificates	35.92
		Warrants Paid	11,069.75
<u>Plus: Co. Aud. Cer.</u>			
Nos. 428-430	<u>1,045.75</u>	Cash Count	257.60
	255,225.85	First Security Bank.	
		St. Anthony, Idaho.	
Tax Receipts	1,313.37	Treasurer	144,629.67
		Tax Collector	7,960.88
L. & S. A/c	14.27	Yellowstone Banking	
		Co. Ashton, Idaho	77,599.67
		Am. Nat'l Bank	<u>15,000.00</u>
	<u>256,553.49</u>		256,553.49

Notes: Bank accounts were reconciled to the above book balances as of August 1, 1946.

Depository Sureties were examined. They consist of Trust Receipts pledged by the banks in amounts as follows.

First Security Bank	250,000.00
American Nat'l Bank	20,000.00
Yellowstone Banking Co.	80,000.00

In addition to these securities the County is protected in each of the above banks to the amount of \$5,000.00 by the Federal Depository Insurance Corporation.