

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 13, 1947

to

July 12, 1947

WARREN VICKREY

Certified Public Accountant
POCATELLO, IDAHO

September 5, 1947

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 13, 1947 to July 12, 1947. From this examination and within the scope of the same, the following schedules have been prepared and are attached to and made a part of this report.

During this work the cash and current liabilities of the County Treasurer and Tax-Collector have been brought down to the time of this examination and substantiated with a cash statement. Depository sureties were examined and found sufficient for the funds deposited in these banks.

The records of the Fee Collecting offices were examined in detail and, where necessary, corrections were suggested to bring these records as well as the quarterly reports into agreement with the original records.

During our work on this audit your officers and deputies have complied with all of our requests for information and assistance and I thank them for this cooperation.

Respectfully submitted,



Warren Vickrey
Certified Public Accountant.

Cash Operations In FundsJanuary 13, 1947 to July 12, 1947

<u>Funds</u>	<u>Balances</u> <u>1-13-'47</u>	<u>Apportion-</u> <u>ed to</u>	<u>Transferred</u>		<u>Disburs-</u> <u>ed from</u>	<u>Balances</u> <u>7-12-'47</u>
			<u>To</u>	<u>From</u>		
State	30,902.44	21,331.53	1,288.03	8,853.97	30,000.00	14,668.03
Cur. Exp.	34,627.61	18,829.08	63.09		26,363.38	27,156.40
Road & B.	5,372.46	35,808.44	8,853.97	134.68	37,735.06	12,165.13
Agri.	737.22	584.31		40.80	1,419.34	(138.61)
Charity	22,500.77	1,783.12	40.80		3,199.53	21,125.16
General Scho	7,840.75	20,204.56				23,045.31
Insect Pest	6,683.37	1,161.62			2,500.00	5,344.99
Weeds	2,466.31	6,093.77			6,661.77	1,898.31
Spec. Road	4,199.90					4,199.90
Road Bond	59,534.05	1,630.25		1,288.03	16,770.00	43,106.27
Refund B.	11,494.10	1,171.96			240.00	12,426.06
War. Red.	63.06					63.06
Ind. Sch.	95,543.02	26,387.85			102,301.50	19,629.37
Common Schools:						
General	38,854.90	13,402.27			32,895.71	19,361.46
Trans.	767.60					767.60
Sinking	791.54	382.45			526.63	647.36
Tuition	11,362.14	3,634.57			4,923.54	10,073.17
Retiremt	1,038.86	446.74			742.40	743.20
Land Sales	2,228.34					2,228.34
Tax Cer.	232.60	8.65			87.96	153.29
Cities & V.	39,244.09	17,202.40	134.68	63.09	43,598.26	12,919.82
Sheriff's	239.40					239.40
Cemeteries	4,197.66	1,856.57			4,162.87	1,891.36
Watermaster	337.64	23.31				360.95
Vets Mem.	1,843.65	583.79				2,427.44
Spec. Bridge	18,359.75					18,359.75
Airport	6,745.40	1,750.11			6,058.00	2,437.51
Hiway Dist.	31.61					31.61
Teachers Aid.	385.50	42.81				428.31
Crazing	1,127.07				173.37	953.70
P.W. Road	<u>23,668.03</u>	<u>11,226.15</u>			<u>12,500.00</u>	<u>22,394.18</u>
	433,420.84		10,380.57		332,859.32	
		185,546.31		10,380.57		286,107.83

Notes: Adjustments to the balances 7-12-'47 have been placed in the county records.

Transfers summarized in the above schedule have been examined and are in agreement with our statutes.