

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 12, 1948

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July 12, 1948

WARREN VICKREY

Certified Public Accountant

POCATELLO, IDAHO

September 6, 1948

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 12, 1948 to July 12, 1948. In connection with this examination the following Cash Operations In Funds is shown and budget accounts have been reviewed. From this work recommendations have been made for the briefing of expenditures for the balance of this fiscal year and suggestions set forth on levies for 1948.

The records of the Fee Collecting offices were examined in detail and were found in very good condition. Quarterly reports have been promptly made and remittances accompanied these reports for the moneys collected.

Transfers have been compiled to adjust the newly formed Class A District accounts so that the funds available from the districts taken over by the new school organizations can be transmitted to the new units.

For the first time in forty years the county is free of any general bonded indebtedness. The general condition of the country is good as the people continue to pay a large share of the tax levy in current collections.

Respectfully submitted,


Warren Vickrey
Certified Public Accountant.

Cash Operations In FundsJanuary 12, 1948 to July 12, 1948

<u>Funds</u>	<u>Balances 1-12-'48</u>	<u>Apportion- ed to</u>	<u>Transferred</u>		<u>Disburs- ed from</u>	<u>Balances 7-12-'48</u>
			<u>To</u>	<u>From</u>		
State	47,547.25	7,972.35		28.95	49,197.23	6,293.42
Cur. Exp.	41,530.80	16,288.64	611.05		29,997.98	23,432.51
Road & B.	25,205.23	50,477.20		1,422.31	41,252.87	33,007.25
Agri.	(517.24)	134.25			2,952.88	(3,335.87)
Charity	23,255.24	398.17			2,335.68	21,317.73
Gen. School	91,272.67	8,324.70		81,256.79		13,340.58
Insect Pest	8,154.23	264.42				8,418.65
Weeds	6,555.23	6,506.56			7,745.78	5,316.01
Spec. Road	4,199.90					4,199.90
R. Bond	39,363.77				15,605.00	23,758.77
Ref. Bond	8,372.41	25.00			4,120.00	4,277.41
War. Red.	63.06	4.16				67.22
Ind. Schs.	72,233.05	1,683.65	60,671.04		132,897.31	1,690.43
Dist. Sch.	29,554.55	2,390.91	20,585.75		48,067.81	4,463.40
Trans.	767.60					767.60
Sinking	1,257.72	87.21			503.93	841.00
Tuition	12,978.56	725.14			3,590.52	10,113.18
Teach. Ret.	2,825.89	237.94				3,063.83
Land Sales	2,272.14					2,272.14
Tax Cer.	122.74	46.65			21.00	148.39
Cities & V.	33,998.44	9,729.95	1,422.31	508.84	33,489.50	11,152.36
Sheriff's	239.40					239.40
Cemeteries	4,914.80	392.50		73.26	4,810.75	423.29
Watermaster	438.45	9.44				447.89
Vets. Mem.	1,518.79	134.25			1,586.88	66.16
Spec. B.	18,359.75					18,359.75
Airport	6,918.62	404.95			4,150.99	3,172.58
Highway	31.61					31.61
Teacher's	508.72	1.34				510.06
Grazing	869.53	628.08			17.65	1,479.96
P.W. Road	48,405.85	2,589.80			23,789.91	27,205.74
Board Ed.	1,318.60	120.89			357.59	1,081.90
Co. Teach.	1,178.28	83.73			815.99	446.02
Class A 215		104,816.75			86,150.54	18,666.21
	535,715.64		83,290.15		493,457.79	
		214,478.63		83,290.15		256,736.48

Notes: Transfers summarized above have been examined and are in agreement with our statutes.

() Indicates Dr. or overdrawn balances.