

AUDIT REPORT
FREMONT COUNTY, IDAHO
for the period
January 9, 1950
to
July 10, 1950

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO

August 14, 1950

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

Gentlemen:


I have examined the records of Fremont County for the period from January 9, 1950 to July 10, 1950. From this examination and within the scope of the same the following Operations In Funds Statement has been prepared.

During this work the cash and current liabilities of the County Treasurer and Tax-Collector have been brought down to August 12, 1950 and substantiated by a cash statement as of the same time. Depository sureties were examined and were found sufficient to protect the funds held by the banks.

In reviewing the position of your funds and the operations of the prior year in an attempt to forecast the necessary levies for 1950 we have tried to take all factors into consideration. As practically all costs are rising we feel levies will also have to receive some increase. The levy for the State Fund of $4\frac{1}{4}$ mills should be sufficient, the Current Expense levy of 5 mills is not enough but as there is a good cash balance in this fund it could remain the same. The Charity levy of $\frac{1}{4}$ mill has been cutting down the cash of that fund for three years until at July 10th it stands at \$11,211.11. We feel that cash balances should be maintained and suggest you consider raising this levy to $\frac{3}{4}$ of a mill or about the amount of the expenditures of this fund. The levies of the balance of the funds seem about right with the exception of Roads which will likely need the 5 mills matching levy to provide funds for the State projects that have been started.

The records of your officers have improved during the past period and they are standard for counties of the state.

Respectfully submitted,


Warren Vickrey
Certified Public Accountant.

Cash Operations In Funds
January 9, 1950 to July 10, 1950

Funds	Balances 1-9-'50	Apportion- ed to	Transferred		Disburs- ed from	Balances 7-10-'50
			To	From		
State	28,514.54	16,085.25			34,318.89	10,280.90
Cur. Exp.	57,414.87	30,546.37	696.64		33,552.72	55,105.16
Road & B.	99,094.76	61,806.62		7,878.33	44,410.05	108,613.00
Agriculture	2,055.29	1,817.71			1,902.16	1,970.84
Charity	14,769.16	632.54		19.30	4,171.29	11,211.11
Gen. School	51,571.72	64,417.16		94,624.52		21,364.36
Insect Pest	9,508.14	18.46				9,526.60
Weeds	6,704.54	4,960.03			7,222.94	4,441.63
War. Red.	67.22					67.22
Sch. "A" 322	9,744.73	4,016.92	7,272.00		17,016.73	4,016.92
Sch. "A" 215	None	58,250.10	87,352.52	81.75	87,352.52	58,168.35
Com. Sch.	9.00					9.00
Teach. Ret.	6,888.10	1,213.41			4,312.67	3,788.84
Land Sales	2,337.14	73.45				2,410.59
Tax Cer.	247.44	24.27			114.76	156.95
Cities & V.	46,802.47	21,770.86	3,381.46	582.20	46,220.17	25,152.42
Sheriff's R.	239.40					239.40
Cemeteries	6,373.02	2,763.64		95.14	4,613.62	4,427.90
Watermaster	522.42	19.07				541.49
Vets Mem.	1,549.66	614.08			1,577.85	585.89
Spec. Bridge	39,396.21	12,247.36				51,643.57
Airport	4,870.14	27.71				4,897.85
Highway D.	31.61					31.61
Range Imp.	121.97	298.00				419.97
P. W. Road	10,754.42	457.78			10.67	11,201.53
Board Of Edu.	13,751.52	4,755.04			4,101.66	14,404.90
R.&B. Eme.	(4,578.62)		4,578.62			
Soil Con.	576.83	237.73			400.00	414.56
Court Trust		750.00				750.00
	409,337.70		103,281.24		291,298.70	
		287,803.56		103,281.24		405,842.56

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