

AUDIT REPORT
FREMONT COUNTY, IDAHO
for the period
January 10, 1955
to
July 11, 1955

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO

August 29, 1955

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 10, 1955 to July 11, 1955. From this examination and within the scope of the same, the following Cash Operations In Funds Statement has been substantiated.


In connection with this audit the fund balances and current liabilities of the County Treasurer and Tax-Collector have been brought forward to August 24, 1955 and proved by a cash statement. Depository sureties were also examined and found to be sufficient to protect the balances in these banks.

This is the time of year you must look over reserve balances and past operations to consider levies for the 1955 tax rolls. From our review of these accounts we would feel the levies of the county operating funds should be continued with the following changes. Charity fund can be reduced one quarter of a mill and Agriculture Fund can be reduced a quarter of a mill, then there must be added one mill for Armory Construction. This would increase the total County Operating Funds levy by one half mill.

Expenditures of the Road and the Special Road Fund have been very heavy up to this time of the 1955 year and we are hoping that it will not be necessary to continue at the present rate. It would materially help reserve balances of these funds if the Road Fund could end the year with ten or fifteen thousand dollars unspent in their budget, otherwise closing balances for the year will likely be overdrawn.

The records of your county continue to be very well kept, all funds to our knowledge, have been properly accounted for and the files of your offices were found in good order.

Respectfully submitted,



Warren Vickrey
Certified Public Accountant.

Cash Operations In Funds

January 10, 1955 to July 11, 1955

Funds	Balances 1-10-'55	Appottion- ed to	Transferred		Disburs- ed from	Balances 7-11-'55
			To	From		
State	68,425.41	36,739.06			72,952.80	32,211.67
Cur. Exp.	95,746.75	29,250.35	803.19		48,508.72	77,291.57
Road & B.	47,402.78	49,605.20		3,548.57	105,418.25	(11,958.84)
Agriculture	14,968.80	2,136.12			2,916.97	14,187.95
Charity	19,805.97	2,479.32			5,197.85	17,087.44
Co. Sch.	52,669.75	89,646.74	9.00	121,942.65		20,382.84
Pest	296.45					296.45
Weeds	5,616.26	3,697.59			3,621.37	5,692.48
War. Red.	67.22					67.22
Sch. #322	16,412.29	6,357.83	12,098.70		28,510.99	6,357.83
Sch. #215	149,237.57	91,195.36	109,843.95		327,933.64	22,343.24
Com. Sch.	9.00			9.00		
Teach. Ret.	6,236.11	2,721.86			4,626.23	4,331.74
Land Sales	2,701.96	350.00				3,051.96
Tax Cer.	113.10	571.07		60.16	345.26	278.75
Cities & V.	46,190.17	24,740.69	3,548.57	617.69	49,121.05	24,740.69
Sheriff's R.	239.40					239.40
C_meteries	8,386.69	3,911.33		125.34	8,230.56	3,942.12
Watermaster	859.42	90.40				949.82
Vets M.	1,658.60	696.35			1,658.60	696.35
Spec. Bridge	6,092.20					6,092.20
Hospital	6,398.72	2,674.62			6,398.72	2,674.62
Hghway	31.61					31.61
Range Imp.	664.70				39.23	625.47
Spec. Road	60,139.06	13,869.59			96,300.52	(22,291.87)
Bd. of Edu.	1,776.67	188.90				1,965.57
Court Trust	5.00					5.00
Soc. Sec.	1,090.55	4,828.96			5,057.50	862.01
F. & G. Fines	20.00	12.50			20.00	12.50
Dept. Law Enf.	20.00	190.00			176.00	34.00
	613,282.21	365,953.84	126,303.41	126,303.41	767,034.26	212,201.79

Notes: Transfers summarized above were examined by us and the same comply with our statutes.