

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 9, 1956

to

July 9, 1956

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO
August 18, 1956

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

Gentlemen:

I have audited the records of Fremont County for the period from January 9, to July 9, 1956. From this examination and within the scope of the same the following Cash Operations In Funds statement has been substantiated. Also in connection with this examination the fund balances and current liabilities of the Treasurer and Tax-Collector have been brought forward to the time of our work and substantiated with a cash statement.

The records of the fee collecting offices have been reviewed with all collections for the county properly accounted for, while there were sufficient depository sureties to protect the deposits of the county in the authorized banks.

In line with our reports in the past for this time of year fund balances will be reviewed and levies suggested for the 1956 charge which we feel would hold these reserves in a healthy condition. For your State account there should be a levy of four mills, as this levy now includes a charge for building bonds of the State. Current Expense should have a levy of six mills in order to cover election expense in addition the the regular annual expenditures of this fund. The Road & Bridge Funds should have their levies maintained as they are unless you contemplate quite a reduction in the costs for roads. The Charity Fund is showing a growing cost. The levy of this fund was reduced on account of a very substantial balance, however the cost of operating the Charity Fund has been around one and a half mills for the past year. We would feel this levy should be raised to one mill with the plan of adding another half mill next year.

These changes would mean a total raise in State and County levies of 1.3 mills and would bring the State and County levy total to 23.05 mills. We doubt that fund balances can be held as high as the present amounts with these proposed levies and feel expenditures will have to be closely watched. Costs and expenditures continue to increase while there is very little more from revenues.

Respectfully submitted,



Warren Vickrey
Certified Public Accountant.

Cash Operations In Funds
January 9, 1956 to July 9, 1956

Funds	Balances 1-9-'56	Apportion- ed to	Transferred		Disbursed From	Balances 7-9-'56
			To	From		
State	43,479.74	88,453.29			99,364.84	32,568.19
Cur. Exp.	87,995.74	32,781.40	773.69	39.88	45,072.08	76,438.87
Road & B.	11,251.56	73,401.46		3,734.32	96,372.97	(15,454.27)
Agriculture	14,732.07	1,496.18			2,973.61	13,254.64
Charity	15,768.93	1,514.01			6,483.17	10,799.77
Co. School	53,462.21	71,529.01		104,299.26		20,691.96
Insect Pest	296.45					296.45
Weeds	3,149.20	3,807.39			4,087.34	2,869.25
War. Red.	67.22					67.22
Sch.A.322	18,391.29	9,119.94	9,635.04		28,449.23	8,697.04
Sch.A.215	152,831.20	92,322.91	94,664.22		333,770.17	6,048.16
Teach. Ret.	6,281.68	2,846.65			4,700.97	4,427.36
Land Sales	3,076.96	75.00				3,151.96
Tax Cer.	184.10	237.55			100.45	321.20
Cities & V.	50,204.37	29,633.14	3,734.32	648.09	53,290.60	29,633.14
Sheriff's	239.40					239.40
Cemeteries	8,403.26	3,995.49		125.60	8,246.87	4,026.28
Watermaster	1,062.43	53.57				1,116.00
Vets. Mem.	1,659.59	712.92			1,659.59	712.92
Spec. Bridge	3,822.16					3,822.16✓
Hospital	6,498.30	2,834.10			6,498.30	2,834.10
Hi. Dist.	31.61					31.61
Range Imp.	905.98		39.88		56.68	889.18
Spec. Road	8,396.68	14,305.27			879.39	21,822.56✓
B. of Edu.	2,276.98	50.23				2,327.21
Court Trust	5.00	641.36			641.36	5.00
Soc. Sec.	834.84	5,937.61			5,304.84	1,467.61
Law Enf.	5.00	29.00			18.00	16.00
Fire Dist	877.04	226.52			877.04	226.52
Boat Ins.	551.27	1,016.75			1,689.90	(121.88)
	496,742.26		108,847.15		700,537.40	
		437,020.75		108,847.15		233,225.61

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