

AUDIT REPORT
FREMONT COUNTY, IDAHO

for the period

January 14, 1957

to

July 8, 1957

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO

September 14, 1957

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 14, 1947 to July 8, 1957. From this examination and within the scope of the same the following Cash Operations in Funds Statement has been substantiated. Records of the fee collecting offices were verified and the cash of the county treasurer was brought down to the time of our audit and substantiated with a cash statement.

At this time of year your board will set or approve the levies for the 1957 tax charge. In this connection the assessor feels the valuation for the county will likely remain about the same as for the 1956 charge or about \$9,400,000.00. Cash balances are hard to maintain as costs are continually rising while the income for a county does not show much gain. Tax levies are high and the general condition of your area has been better.

You are not living within the present total tax levy so it would be folly to reduce it, however it might be well to change the State levy to 3.5 mills and levy 6.5 mills for Current Expense thereby leaving the total levy the same. This change will not keep reserves from being reduced but it will tend to equalize fund balances.

Your county is still in a very good financial condition but revenues will have to be increased or expenses reduced before long or it will not remain sound financially.

Respectfully submitted,



Warren Vickrey
Certified Public Accountant.

Cash Operations In Funds

January 14, 1957 to July 8, 1957

<u>Funds</u>	<u>Balances 1-14-'57</u>	<u>Apportion- ed to</u>	<u>Transferred</u>		<u>Disburs- ed from</u>	<u>Balances 7-8-'57</u>
			<u>To</u>	<u>From</u>		
State	44,873.38	84,764.10			82,157.09	47,480.39
Cur. Exp.	79,021.13	25,579.91	2,411.73		52,620.24	54,392.53
Road & B.	23,749.43	78,579.44		3,445.73	109,915.65	(11,032.51)
Agriculture	13,347.77	1,461.05			2,963.06	11,845.76
Charity	13,291.60	2,814.12			3,863.34	12,242.38
Co. School	53,124.77	66,167.91		97,495.77	983.31	20,813.60
Insect Pest	296.45					296.45
Weed	2,477.35	4,166.65			7,292.85	(648.85)
War. Red.	67.22					67.22
Sch. A-322	17,699.08	7,402.75	7,592.17		30,906.23	1,787.77
Sch. A-215	82,864.21	94,391.33	89,903.60		276,636.43	(9,477.29)
Teach Ret.	6,231.85	2,862.64			4,706.92	4,387.57
Land Sales	3,151.96					3,151.96
Tax Cer.	457.07	521.45			458.89	519.63
Cities & V.	42,490.73	22,199.07	3,445.73	606.51	45,329.95	22,199.07
Sheriff's	239.40					239.40
Cemeteries	8,372.58	3,939.07		125.10	8,216.69	3,969.86
Watermaster	1,208.49	29.17				1,237.66
Vets Mem.	1,621.42	713.20			1,621.42	713.20
Spec. Bridge	3,822.16					3,822.16
Hospital	6,505.14	2,862.65			6,505.14	2,862.65
Highway	31.61					31.61
Range Imp.	1,188.67				45.42	1,143.25
Spec. Road	53,702.55	14,331.70			7,084.25	60,950.00
B. of Edu.	2,328.40					2,328.40
Court Trust	5.00	1,025.00			1,000.00	30.00
Soc. Sec.	991.20	4,989.57			5,980.77	
Drivers Lic.	20.00	25.00			32.00	13.00
Fire Dist.	894.95	291.86			894.95	291.86
Waterways	1,680.12	28.50		1,680.12	832.64	(804.14)
Disaster Rel.		3,865.60			3,865.60	
	465,755.69		103,353.23		653,912.84	
		423,011.74		103,353.23		234,854.59

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