

AUDIT REPORT
FREMONT COUNTY, IDAHO

for the period

January 13, 1958

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July 14, 1958

WARREN VICKREY

Certified Public Accountant

606 SOUTH SIXTH AVE.

POCATELLO, IDAHO

August 14, 1958

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

Gentlemen:

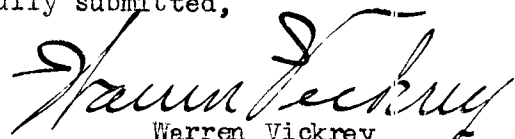
I have audited the records of Fremont County for the period from January 13, 1958 to July 14, 1958. From this examination and within the scope of the same the following Cash Operations In Funds statement has been substantiated. Records of the fee collecting offices verified and the cash of the county treasurer and tax collector was proved after bringing fund balances and liabilities of this office down to the time of our examination.

This is the time of year for the consideration of the levies for the 1958 year. The valuation was estimated for the county at \$9,450,000.00. The general condition of your fund balances have not changed much from those of a year ago. Expenses continue to increase a little and fund balances are not quite as good as they were this time last year.

Although present levies are not maintaining the operating fund reserves, in other words you are living up a little of your reserves from year to year, we feel they could be continued for another year. The Weed Fund seems to be down more than the others and we find it has not been credited with the work done on the roads. As the Weed Fund operates on a very narrow margin it seems quite necessary to us that it receive credit for any work done in killing weeds on the roads. We would suggest that you ask the weed man to file a claim for the work done on the roads and that you approve the same for payment.

The fund balances of your county are still very good but are decreasing from year to year.

Respectfully submitted,



Warren Vickrey
Certified Public Accountant.

Cash Operations In Funds

January 13, 1958 to July 14, 1958

Funds	Balances 1-13-'58	Apportion- ed to	Transferred		Disburs- ed from	Balances 7-14-'58
			To	From		
State	54,550.67	89,555.19			105,077.43	39,028.43
Cur. Exp.	70,939.33	29,485.92	764.84	1,839.90	44,030.75	55,319.44
Road & B.	27,854.27	81,686.88		3,560.29	106,558.23	(577.37)
Agri.	12,089.08	1,442.13			4,464.42	9,066.79
Charity	13,576.85	2,847.83			5,368.80	11,055.88
Co.School	51,494.76	80,790.41	219.00	132,425.37		78.80
Insect Pest	296.45					296.45
Weed	(917.94)	5,190.25			8,809.81	(4,537.50)
War.Red.	67.22					67.22
Sch. A-322	15,989.74	7,304.08	10,425.15		33,530.05	188.92
Sch. A-215	140,409.73	94,596.94	122,000.22		336,352.61	20,654.28
T. Ret.	6,326.00	2,878.62			4,706.00	4,498.62
L. Sales	3,156.96				2,000.00	1,156.96
Tax Cer.	327.35	600.94			125.31	802.98
Cities & V.	48,284.96	25,196.25	3,560.29	631.85	47,653.11	28,756.54
S. Rev.	239.40					239.40
Cemeteries	8,508.53	4,056.22		132.99	8,350.59	4,081.17
Watermaster	1,345.25	29.36				1,374.61
Vets. Mem.	1,656.17	717.39			1,656.17	717.39
S. Bridge	3,822.16					3,822.16
Hospital	6,645.35	2,878.62			6,000.00	3,523.97
Highway	31.61					31.61
Range Imp.	1,402.12				120.79	1,281.33
S. Road	34,127.41	16,977.91			1,202.17	49,903.15
B. of Edu.	2,328.40					2,328.40
C. Trust	30.00					30.00
Soc. Sec.	3,271.52	8,765.26			6,555.41	5,481.37
Law Enf.	118.00	4.00			118.00	4.00
Fire Dist.	909.28	299.40			909.28	299.40
Waterways	(929.22)	748.00	1,620.90		100.00	1,339.68
	507,951.41		138,590.40		723,688.93	
		456,051.60		138,590.40		240,314.08

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