

FREMONT COUNTY, IDAHO

Financial Statements

September 30, 1982

BURNETT, HUMPHERYS & MASON, P. A.
CERTIFIED PUBLIC ACCOUNTANTS
IDAHO FALLS, IDAHO

FREMONT COUNTY, IDAHO

Report On Examination Of Financial Statements
And Other Financial Information
Period Ended September 30, 1982

Accountants' Report

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- Exhibit B Combined Statement Of Revenues, Expenditures And Changes In Fund Balances - All Governmental Fund Types
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BURNETT, HUMPHERYS & MASON

CERTIFIED PUBLIC ACCOUNTANTS

490 MEMORIAL DRIVE
IDAHO FALLS, IDAHO 83401

212 CENTRAL BUILDING
POCATELLO, IDAHO 83201

Board of County Commissioners
Fremont County, Idaho
St. Anthony, Idaho 83445

Gentlemen:

We have examined the combined financial statements of Fremont County, Idaho as of and for the year ended September 30, 1982 as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances, except as explained in the following paragraph.

The County does not maintain detailed records of the items and costs of capital assets; therefore, it was not possible for us to satisfy ourselves as to the fairness of the amounts in the balance sheet of the General Fixed Assets Group.

In our opinion the aforementioned combined financial statements present fairly the financial position of Fremont County, Idaho at September 30, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, except for the General Fixed Assets Group, applied on a basis consistent with that of the preceding year.

The accompanying supplemental information in the combining statements and schedules presented on pages 9 through 15 are not necessary for a fair presentation in conformity with generally accepted accounting principles of the financial statements, but are presented as additional supplementary data. This information has been subjected to the tests and other auditing procedures applied in the examination of the combined financial statements listed in the table of contents, and in our opinion is fairly stated in all material respects in relation to the financial statements taken as a whole.

In connection with our examination, we also (1) made a study and evaluation of the County's system of internal accounting control (2) performed tests of compliance with the Revenue Sharing Act and Regulations as required by Sections II.C.3. and III.C.3. of the Audit Guide and Standards for Revenue Sharing Fund Recipients (Guide) issued by the Office of Revenue Sharing, U.S. Department of the Treasury and (3) compared the data on Bureau of Census Form RS-9 to records of Fremont County, Idaho, as required by Section II.C.4. of the "Guide."

Board of County Commissioners
Fremont County, Idaho
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Based on these procedures, we noticed no instance of noncompliance with the regulations and no material differences between census data on Form RS-9 and the records of Fremont County, Idaho for the year ended September 30, 1982.

BURNETT, HUMPHERYS & MASON, P.A.
Certified Public Accountants

Burnett Humpherys & Mason, P.A.

January 20, 1983
Idaho Falls, Idaho

FREMONT COUNTY, IDAHO

Exhibit B

Combined Statement Of Revenues, Expenditures And Changes In Fund Balances
All Governmental Fund Types
 For The Fiscal Year Ended September 30, 1982

	Governmental Fund Types			Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	September 30 1982	September 30 1981
Revenues:					
Taxes	\$ 768,946.01	\$ (569.04)	\$ 94,195.40	\$ 862,572.37	\$ 814,138.72
Intergovernmental revenues	937,615.98	9,500.00	1,178,727.03	2,125,843.01	2,961,378.65
Interest	93,947.32	69,626.43	46,675.38	210,249.13	237,843.65
Licenses and permits	244,574.64	13,184.00	8.81	257,767.45	229,235.02
Fines	48,453.37			48,453.37	29,685.79
Charges for services	100,879.24	40,363.97	79,556.48	220,799.69	472,437.68
Miscellaneous revenues	162,353.53	1,229.36	181.46	163,764.35	454,656.03
Total revenues	<u>2,356,770.09</u>	<u>133,334.72</u>	<u>1,399,344.56</u>	<u>3,889,449.37</u>	<u>5,199,375.54</u>
Expenditures:					
Current:					
General government	799,975.93	23,732.00		823,707.93	963,251.60
Road and bridge	856,200.52		125,993.39	982,193.91	823,884.28
Public safety	290,912.82			290,912.82	230,971.05
Sanitation	49,430.35			49,430.35	42,633.93
Health	43,128.00			43,128.00	43,128.00
Welfare	23,134.46			23,134.46	10,300.53
Culture and recreation	8,867.68	64,216.45		73,084.13	145,500.63
Education					53,815.90
Capital outlay	164,917.03		1,341,890.35	1,506,807.38	2,778,080.96
Debt service:					
Principal retirement	7,732.26			7,732.26	
Interest	5,688.06			5,688.06	
Total expenditures	<u>2,249,987.11</u>	<u>87,948.45</u>	<u>1,467,883.74</u>	<u>3,805,819.30</u>	<u>5,091,566.88</u>
Excess of revenue over (under) expenditures	<u>106,782.98</u>	<u>45,386.27</u>	<u>(68,539.18)</u>	<u>83,630.07</u>	<u>107,808.66</u>
Other Financing Sources (Uses):					
Proceeds from lease contracts	30,626.52			30,626.52	
Operating transfers in	89,141.12			89,141.12	
Operating transfers out	(89,141.12)			(89,141.12)	
Total other financing sources (uses)	<u>30,626.52</u>			<u>30,626.52</u>	
Excess of revenues and other uses	137,409.50	45,386.27	(68,539.18)	114,256.59	107,808.66
Fund Balance - October 1	662,602.09	55,454.54	896,827.61	1,614,884.24	1,507,075.58
Residual Equity Transfers	6,699.71		(6,699.71)		
Fund Balance - September 30	<u>\$ 806,711.30</u>	<u>\$100,840.81</u>	<u>\$ 821,588.72</u>	<u>\$1,729,140.83</u>	<u>\$1,614,884.24</u>

The accompanying notes are an integral part of these financial statements.

Combined Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
All Governmental Fund Types
For The Fiscal Year Ended September 30, 1982

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes	\$ 754,924.00	\$ 768,946.01	\$ 14,022.01
Other	1,847,023.00	1,587,824.08	(259,198.92)
Total revenues	2,601,947.00	2,356,770.09	(245,176.91)
Expenditures:			
Current:			
General government	907,000.00	799,975.93	107,024.07
Road and bridge	1,160,040.00	856,200.52	303,839.48
Public safety	292,120.00	290,912.82	1,207.18
Sanitation	293,775.00	49,430.35	244,344.65
Health	43,128.00	43,128.00	
Welfare	40,000.00	23,134.46	16,865.54
Culture and recreation	9,025.00	8,867.68	157.32
Capital outlay	186,900.00	164,917.03	21,982.97
Debt service:			
Principal retirement		7,732.26	(7,732.26)
Interest		5,688.06	(5,688.06)
Total expenditures	2,931,988.00	2,249,987.11	682,000.89
Excess of revenue over (under) expenditures	(330,041.00)	106,782.98	436,823.98
Other Financing Sources (Uses):			
Proceeds from lease contracts		30,626.52	30,626.52
Operating transfers in		89,141.12	89,141.12
Operating transfer out		(89,141.12)	(89,141.12)
Total other financing sources (uses)		30,626.52	30,626.52
Excess of revenue and other sources over (under) expendi- tures and other uses	(330,041.00)	137,409.50	467,450.50
Fund Balance - October 1	662,602.09	662,602.09	
Residual Equity Transfer		6,699.71	6,699.71
Fund Balance - September 30	\$ 332,561.09	\$ 806,711.30	\$474,150.21

The accompanying notes are an integral part of these financial statements.

FREMONT COUNTY, IDAHO

Notes To Financial Statements
Period Ended September 30, 1982

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. BASIS OF PRESENTATION-- FUND ACCOUNTING

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the County:

GOVERNMENTAL FUNDS:

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

FIDUCIARY FUNDS:

Trust And Agency Funds - Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

ACCOUNT GROUPS:

General Fixed Assets Account Group - This group of accounts is established to account for all fixed assets of the County.

General Long-Term Debt Account Group - This group of accounts is established to account for all general long-term debt of the County.

FREMONT COUNTY, IDAHO

Notes To Financial Statements
Period Ended September 30, 1982

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

B. BASIS OF ACCOUNTING

The modified accrual basis of accounting is followed by all funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liabilities are incurred.

C. GENERAL FIXED ASSETS

General Fixed Assets have been acquired for general governmental use. Assets purchased are recorded as expenditures in the governmental funds and capitalized in the general fixed assets account group. Assets are recorded at cost or estimated cost where the actual cost is not now available. No fixed assets are recorded within the governmental fund types. No depreciation has been provided on the general fixed assets.

NOTE 2: BUDGETARY DATA:

The County Commission, following proper procedures, set the County Budget as shown on Exhibit C with the following exceptions. The State of Idaho Fund is not budgeted for by the commission. The fund contains some money that is collected for and passed on to the State. Thus, revenue will equal expenditures for reporting purposes. The budget as prepared by the commission has been increased by the amount expended in the State of Idaho Fund.

The County Budget included expenditures to pay off the FEMA Community Disaster Loan in the Disaster Fund. Since the loan was carried in the disaster fund accounts, payment of the loan and accrued interest on the books as of September 30, 1982 is not an expenditure (expense) but a payment of a liability. The budget has been adjusted in this case to reflect accrual accounting.

NOTE 3: SHERIFF SALE TRUST:

The Sheriff Sale Trust is included under the heading "Other Funds" on Schedule 4. During the course of the regular audit of the Sheriff's Department, it became apparent that a deficit in the amount of \$8,261.51 in cash funds had occurred. The amount of the deficit is shown as an account receivable from the Sheriff's Department on the Trust's books.

FREMONT COUNTY, IDAHO

Notes To Financial Statements
Period Ended September 30, 1982

NOTE 4: DEBT SERVICE:

The cost of servicing the long-term debt created by the capitalization of vehicle leases is being serviced out of the general fund since the monthly payments are made directly from unrestricted general government revenues.

FREMONT COUNTY, IDAHO

Combining Balance Sheet
All General Funds
September 30, 1982

ASSETS	State of Idaho Fund	Current Expense	Road and Bridge	Charity	Agriculture Fair	Weed and Pest
Cash on hand and on deposit	\$19,998.67	\$ 42,015.27	\$188,683.85	\$14,339.39	\$ 428.13	\$16,354.63
Receivables:						
Delinquent real taxes	27.00	40,131.91	40,118.36		769.44	4,586.13
Delinquent personal taxes03	112.40	112.39		2.03	16.45
State and federal apportionments		238,100.29	106,420.77	87.71	205.74	632.23
Total assets	<u>\$20,025.70</u>	<u>\$320,359.87</u>	<u>\$335,335.37</u>	<u>\$14,427.10</u>	<u>\$1,405.34</u>	<u>\$21,589.44</u>

LIABILITIES AND FUND BALANCES

Liabilities:						
Warrants payable	\$17,420.10	\$ 58,226.82	\$120,115.35	\$ 464.06	\$	\$ 2,307.35
Accounts payable						
Total liabilities	17,420.10	58,226.82	120,115.35	464.06		2,307.35
Fund Balances	2,605.60	262,133.05	215,220.02	13,963.04	1,405.34	19,282.09
Total liabilities and fund balances	<u>\$20,025.70</u>	<u>\$320,359.87</u>	<u>\$335,335.37</u>	<u>\$14,427.10</u>	<u>\$1,405.34</u>	<u>\$21,589.44</u>

The accompanying notes are an integral part of these financial statements.

Schedule 1

	Totals									
	Health Nurse	Parks and Recreation	Re-Appraisal	Sanitary Landfill	Ambulance	District Court	Federal Revenue Sharing	State Fair	Liability Insurance	September 30, 1982
\$ 1,187.09	\$12,680.15	\$10,504.57	\$55,739.89	\$8,256.45	\$15,435.99	\$177,466.63	\$857.90	\$14,365.03	\$ 578,313.64	\$580,022.89
4,903.75	751.17	2,922.29	4,016.66	474.92	(1.21)		.03	2,348.35	101,048.80	84,095.64
13.67		10.46	11.22	1.44				3.71	283.80	46.00
11,188.30	431.32	415.11	862.79	136.08		56,100.00		77.18	414,657.52	153,569.42
<u>\$17,292.81</u>	<u>\$13,862.64</u>	<u>\$13,852.43</u>	<u>\$60,630.56</u>	<u>\$8,868.89</u>	<u>\$15,434.78</u>	<u>\$233,566.63</u>	<u>\$857.93</u>	<u>\$16,794.27</u>	<u>\$1,094,303.76</u>	<u>\$817,733.95</u>
\$	\$ 71.81	\$ 2,750.90	\$ 2,005.63	\$ 85.00	\$ 4,235.00	\$ 79,910.44	\$	\$	\$ 287,592.46	\$157,300.07
	71.81	2,750.90	2,005.63	85.00	4,235.00	79,910.44			287,592.46	158,397.07
17,292.81	13,790.83	11,101.53	58,624.93	8,783.89	11,199.78	153,656.19	857.93	16,794.27	806,711.30	659,336.88
<u>\$17,292.81</u>	<u>\$13,862.64</u>	<u>\$13,852.43</u>	<u>\$60,630.56</u>	<u>\$8,868.89</u>	<u>\$15,434.78</u>	<u>\$233,566.63</u>	<u>\$857.93</u>	<u>\$16,794.27</u>	<u>\$1,094,303.76</u>	<u>\$817,733.95</u>

FREMONT COUNTY, IDAHO

Combining Balance Sheet
All Special Revenue Funds
September 30, 1982

	ASSETS					Totals		
	General School	Snowmobile	Waterways	Golf Course	Disaster	Senior Citizens	September 30 1982	September 30 1981
Cash on hand and on deposit	\$	\$ 1,209.63	\$ 6,983.51	\$12,880.72	\$77,249.90	\$ 8,097.54	\$106,421.30	\$447,566.66
Receivables:								
Delinquent real property taxes	(53.06)						(53.06)	515.98
Accounts receivable				820.95			820.95	813.10
Total assets	<u>\$(53.06)</u>	<u>\$ 1,209.63</u>	<u>\$ 6,983.51</u>	<u>\$13,701.67</u>	<u>\$77,249.90</u>	<u>\$ 8,097.54</u>	<u>\$107,189.19</u>	<u>\$448,895.74</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Warrants payable	\$	\$ 459.80	\$	\$ 4,094.92	\$	\$ 1,793.66	\$ 6,348.38	\$ 4,628.70
Loan payable								300,000.00
Accrued interest payable								88,812.50
Total liabilities		459.80		4,094.92		1,793.66	6,348.38	393,441.20
Fund Balances	(53.06)	749.83	6,983.51	9,606.75	77,249.90	6,303.88	100,840.81	55,454.54
Total liabilities and fund balances	<u>\$(53.06)</u>	<u>\$ 1,209.63</u>	<u>\$ 6,983.51</u>	<u>\$13,701.67</u>	<u>\$77,249.90</u>	<u>\$ 8,097.54</u>	<u>\$107,189.19</u>	<u>\$448,895.74</u>

The accompanying notes are an integral part of these financial statements.

FREMONT COUNTY, IDAHO

Combining Balance Sheet
All Capital Projects Funds
September 30, 1982

ASSETS	Special Road	Special Bridge	Building Fund	Island Park Sewer	Totals	
					September 30 1982	September 30 1981
Cash on hand and on deposit	\$354,490.26	\$104,853.71	\$28,172.24	\$398,094.18	\$885,610.39	\$1,001,190.51
Receivables:						
Delinquent real taxes	7,693.94	4,823.44			12,517.38	10,658.98
Delinquent personal taxes	21.60	13.50			35.10	5.66
State and federal apportionments	1,631.45	1,133.33			2,764.78	2,674.61
Other						712,921.40
Total assets	\$363,837.25	\$110,823.98	\$28,172.24	\$398,094.18	\$900,927.65	\$1,727,451.16

LIABILITIES AND FUND BALANCES

Liabilities:						
Warrants payable	\$ 74,944.35	\$ 2,263.60	\$	\$ 2,130.98	\$ 79,338.93	\$ 830,623.55
Fund Balances	288,892.90	108,560.38	28,172.24	395,963.20	821,588.72	896,827.61
Total liabilities and fund balances	\$363,837.25	\$110,823.98	\$28,172.24	\$398,094.18	\$900,927.65	\$1,727,451.16

The accompanying notes are an integral part of these financial statements.

FREMONT COUNTY, IDAHO

Combining Balance Sheet
All Trust And Agency Funds
September 30, 1982

	<u>ASSETS</u>			
	Veterans	Library	Fire District	Cities
Cash on hand and on deposit.	\$ 28.78	\$ 122.21	\$ 4,746.80	\$ 4,880.42
Receivables:				
Delinquent real taxes.	556.39	2,423.39	9,087.74	46,625.93
Delinquent personal taxes.	1.69	10.04	40.34	(1.33)
State and federal apportionment.	121.95	586.24	2,506.27	11,589.28
Other.				
Total assets.	<u>\$708.81</u>	<u>\$3,141.88</u>	<u>\$16,381.15</u>	<u>\$63,094.30</u>
	<u>LIABILITIES</u>			
Warrants payable	\$	\$ 122.21	\$ 2,877.83	\$ 4,735.48
Tax anticipation warrants payable.				
Other payables	708.81	3,019.67	13,503.32	58,358.82
Due to other taxing units.				
Total liabilities	<u>\$708.81</u>	<u>\$3,141.88</u>	<u>\$16,381.15</u>	<u>\$63,094.30</u>

The accompanying notes are an integral part of these financial statements.

Schedule 4

	School Districts 322 & 215	Water Master	Hospitals	Child Support	Other Funds	September 30 1982	September 30 1981
Cemeteries	\$ 910.44	\$ 1,266.51	\$ 589.63	\$ 2,043.50	\$ 107,797.03	\$ 129,577.88	\$ 80,543.46
	4,221.26	129.47	13,528.24		220,888.53	192,083.69	81.34
	8.99	362.45	38.86		461.04	19,000.44	8.359.39
	935.34	82.72	824.14	1,744.97	8,261.51	10,006.48	
	<u>\$6,076.03</u>	<u>\$1,395.98</u>	<u>\$14,980.87</u>	<u>\$3,788.47</u>	<u>\$116,058.54</u>	<u>\$377,579.87</u>	<u>\$300,068.32</u>
	\$ 910.44	\$	\$ 589.63	\$ 3,788.47	\$ 738.55	\$ 20,955.17	\$ 33,292.46
	5,165.59	1,395.98	14,391.24		38,061.03	31,032.50	9,157.37
	<u>\$6,076.03</u>	<u>\$1,395.98</u>	<u>\$14,980.87</u>	<u>\$3,788.47</u>	<u>\$116,058.54</u>	<u>\$377,579.87</u>	<u>\$300,068.32</u>

FREMONT COUNTY, IDAHO

Combining Statement Of Revenues, Expenditures, And Changes In Fund Balances
 All General Funds
 For The Fiscal Year Ended September 30, 1982

Revenues:	State of Idaho Fund	Current Expense	Road and Bridge	Charity	Agriculture Fair	Weed and Pest	Health Nurse
Taxes	\$ 1,375.21	\$307,687.14	\$301,606.82	\$	\$5,434.33	\$44,155.14	\$36,682.75
Intergovernmental revenue		298,313.63	389,273.32	147.21	788.84	2,456.81	14,666.22
Interest	135.75	36,513.37	36,403.63		94.11	372.65	564.76
Licenses and permits	234,400.13	7,467.75	2,691.94		.52	4.12	3.43
Fines	47,616.47	39,606.41					
Charges for services		45,446.97	116,276.56	586.00		4,348.77	
Miscellaneous revenues							
Total revenues	283,527.56	735,035.27	846,252.27	733.21	6,317.80	51,337.49	51,917.16
Expenditures:							
Current:							
General government	278,954.62	416,729.07	856,200.52				
Road and bridge							
Public safety		260,975.79					
Sanitation							
Health							
Welfare							
Culture and recreation				23,134.46		34,646.52	43,128.00
Capital outlay		53,516.87	7,337.47		6,500.00		
Debt service:							
Principal retirement		7,732.26					
Interest		5,688.06					
Total expenditures	278,954.62	744,642.05	863,537.99	23,134.46	6,500.00	34,646.52	43,128.00
Excess of revenues over (under) expenditures	4,572.94	(9,606.78)	(17,285.72)	(22,401.25)	(182.20)	16,690.97	8,789.16
Other Financing Sources (Uses):							
Proceeds from lease contracts		30,626.52					
Operating transfers in		85,100.00					
Operating transfers out		(41.12)					
Total other financing sources (uses)		115,685.40					
Excess of revenue and other sources over (under) expenditures and other uses	4,572.94	106,078.62	(17,285.72)	(22,401.25)	(182.20)	16,690.97	8,789.16
Fund Balance - October 1	(1,967.34)	156,054.43	225,806.03	36,364.29	1,587.54	2,591.12	8,503.65
Residual Equity Transfers			6,699.71				
Fund Balance - September 30	\$ 2,605.60	\$262,133.05	\$215,220.02	\$13,963.04	\$1,405.34	\$19,282.09	\$17,292.81

The accompanying notes are an integral part of these financial statements.

Schedule J

Parks and Recreation	Re-Appraisal	Sanitary Landfill	Ambulance	District Court	Federal Revenue Sharing	State Fair	Liability Insurance	Totals	
								September 30, 1982	September 30, 1981
\$ (70)	\$28,077.97	\$30,115.41	\$ 3,949.44	\$.05	\$ 224,403.00	\$.01	\$ 9,962.44	\$ 768,946.01	\$ 725,384.48
1,772.20	1,617.56	3,654.88	445.13	.01	18,721.25	2.00	77.18	937,615.98	923,483.01
194.83	272.42	440.04	46.30				186.20	93,947.32	114,162.43
	2.63	2.81	.37				.94	244,574.64	213,655.58
		45.00	29,580.53	836.90				48,453.37	29,685.79
			27,298.53	27,298.53			44.00	100,879.24	38,379.37
								162,353.53	273,979.78
<u>1,966.33</u>	<u>29,970.58</u>	<u>34,258.14</u>	<u>33,921.77</u>	<u>28,135.49</u>	<u>243,124.25</u>	<u>2.01</u>	<u>10,270.76</u>	<u>2,356,770.09</u>	<u>2,318,730.44</u>
	21,976.44			30,946.98	15,279.66		36,089.16	799,975.93	944,613.71
		14,783.83	29,937.03					856,200.52	783,012.03
								290,912.82	230,971.05
								49,430.35	42,633.93
								43,128.00	43,128.00
								23,134.46	10,300.53
1,442.68						925.00		8,867.68	25,429.63
3,033.00				2,263.00	98,766.69			164,917.03	107,759.45
								7,732.26	
								5,688.06	
<u>4,475.68</u>	<u>21,976.44</u>	<u>14,783.83</u>	<u>29,937.03</u>	<u>33,209.98</u>	<u>114,046.35</u>	<u>925.00</u>	<u>36,089.16</u>	<u>2,249,987.11</u>	<u>2,187,848.33</u>
<u>(2,509.35)</u>	<u>7,994.14</u>	<u>19,474.31</u>	<u>3,984.74</u>	<u>(5,074.49)</u>	<u>129,077.90</u>	<u>(922.99)</u>	<u>(25,818.40)</u>	<u>106,782.98</u>	<u>130,882.11</u>
	3,000.00		41.12			1000.00		30,626.52	
					(89,100.00)			89,141.12	
	<u>3,000.00</u>		<u>41.12</u>		<u>(89,100.00)</u>	<u>1000.00</u>		<u>(89,141.12)</u>	
								30,626.52	
<u>(2,509.35)</u>	<u>10,994.14</u>	<u>19,474.31</u>	<u>4,025.06</u>	<u>(5,074.49)</u>	<u>39,977.90</u>	<u>77.01</u>	<u>(25,818.40)</u>	<u>137,409.50</u>	<u>130,882.11</u>
<u>16,300.18</u>	<u>107.39</u>	<u>39,150.62</u>	<u>4,758.03</u>	<u>16,274.27</u>	<u>113,678.29</u>	<u>780.92</u>	<u>42,612.67</u>	<u>662,602.09</u>	<u>531,719.98</u>
<u>\$13,790.83</u>	<u>\$11,101.53</u>	<u>\$58,624.93</u>	<u>\$ 8,783.89</u>	<u>\$11,199.78</u>	<u>\$153,656.19</u>	<u>\$857.93</u>	<u>\$16,794.27</u>	<u>\$ 806,711.30</u>	<u>\$ 662,602.09</u>

FREYONT COUNTY, IDAHO

Combining Statement of Revenues, Expenditures, And Changes In Fund Balances
All Special Revenue Funds
For The Fiscal Year Ended September 30, 1982

	General School	Snowmobile	Waterways	Golf Course	Disaster	Senior Citizens	September 30 1982	September 30 1981
Revenues:								
Taxes	\$ (569.04)	\$	\$	\$	\$ 9,500.00	\$	\$ (569.04)	\$ (2.99)
Intergovernmental revenues					69,626.43		9,500.00	15,239.96
Interest							69,626.43	52,290.42
Licenses and permits		8,904.00	4,280.00	31,928.07		8,435.90	13,184.00	15,547.80
Charges for services					1,229.36		40,363.97	35,436.36
Miscellaneous revenues							1,229.36	50,238.75
Total revenues	(569.04)	8,904.00	4,280.00	31,928.07	80,355.79	8,435.90	133,334.72	168,750.30
Expenditures:								
General government					23,732.00		23,732.00	18,637.89
Culture and recreation		10,984.22	3,500.00	32,772.37		16,959.86	64,216.45	120,071.00
Education								53,815.90
Total expenditures		10,984.22	3,500.00	32,772.37	23,732.00	16,959.86	87,948.45	192,524.79
Excess of revenues over (under) expenditures	(569.04)	(2,080.22)	780.00	(844.30)	56,623.79	(8,523.96)	45,386.27	(23,774.49)
Fund Balances - October 1	515.98	2,830.05	6,203.51	10,451.05	20,626.11	14,827.84	55,454.54	79,229.03
Fund Balances - September 31	\$ (53.06)	\$ 749.83	\$ 6,983.51	\$ 9,606.75	\$ 77,249.90	\$ 6,303.88	\$ 100,840.81	\$ 55,454.54

The accompanying notes are an integral part of these financial statements.

FREMONT COUNTY, IDAHO

Combining Statement of Revenues, Expenditures, And Changes In Fund Balances
All Capital Projects Funds
For The Fiscal Year Ended September 30, 1982

	Special Road	Special Bridge	Building Fund	Island Park Sewer	Sanitary Landfill Land Acquisition	Miscell- aneous Grants	September 30 1982	September 30 1981
Revenues:								
Taxes	\$ 57,966.51	\$ 36,228.89	\$	\$	\$	\$	\$ 94,195.40	\$ 88,757.23
Intergovernmental revenues	61,476.55	4,295.48		1,112,955.00			1,178,727.03	2,022,655.68
Interest	32,543.93	12,639.74	1,491.71				46,675.38	71,390.80
Licenses and permits	5.42	3.39					8.81	31.64
Charges for services				79,556.48			79,556.48	398,621.95
Miscellaneous revenues	120.46			61.00			181.46	130,437.50
Total revenues	<u>152,112.87</u>	<u>53,167.50</u>	<u>1,491.71</u>	<u>1,192,572.48</u>			<u>1,399,344.56</u>	<u>2,711,894.80</u>
Expenditures:								
Road and bridges	86,944.35	39,049.04					125,993.39	40,872.25
Capital outlay			215,318.54	1,009,009.41	117,562.40		1,341,890.35	2,670,321.51
Total expenditures	<u>86,944.35</u>	<u>39,049.04</u>	<u>215,318.54</u>	<u>1,009,009.41</u>	<u>117,562.40</u>		<u>1,467,883.74</u>	<u>2,711,193.76</u>
Excess of revenues over (under) expenditures	65,168.52	14,118.46	(213,826.83)	183,563.07	(117,562.40)		(68,539.18)	701.04
Fund balances - October 1	223,724.38	94,441.92	241,999.07	212,400.13	117,562.40	6,699.71	896,827.61	896,126.57
Residual Equity Transfers						(6,699.71)	(6,699.71)	
Fund Balances - September 30	<u>\$288,892.90</u>	<u>\$108,560.38</u>	<u>\$ 28,172.24</u>	<u>\$ 395,963.20</u>	<u>\$</u>	<u>\$</u>	<u>\$ 821,588.72</u>	<u>\$ 896,827.61</u>

The accompanying notes are an integral part of these financial statements.