

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO

August 15, 1960

La Monte Bauer, Clerk.
Commissioners of Fremont Co.
St. Anthony, Idaho.

Dear Mrs Bauer:

Inclosed find the original of the report of
our recent audit of your county records.

As it was not possible for me to meet with the com-
missioners when I was there, kindly go over the inclosed report
with them at their next meeting. About everything is in there
that I would tell them anyway.

Before long I will again be in St. Anthony and will
call to find if there are any questions.

Sincerely,

Warren Vickrey

AUDIT REPORT

FREMONT COUNTY, IDAHO

for the period

January 11, 1960

to

July 11, 1960

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO

August 15, 1960

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

Gentlemen:

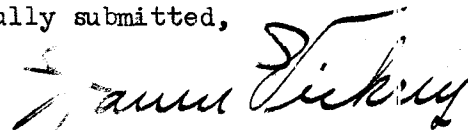
I have examined the records of Fremont County for the six months period ending July 11, 1960, and have substantiated the following Cash Operations In Funds Statement which ended on that date. Also the fund balances and liabilities of the County Treasurer and Tax-Collector were brought down to the time of our work and substantiated by a cash statement.

As this is the time of year when levies must be approved for the 1960 roll, the operating funds have been reviewed. For the State Fund there was a levy of 3 mills for the 1959 year. Although this does not quite meet the demand, the reserve of this fund is good and we would feel it could be continued for another year. The current expense fund had a eight mill levy which will not provide for expenditures in election years, however it should show an excess revenue in the odd years. The Road & Bridge fund had eight mills and the Special Road five mills. These seem sufficient and we would feel they should be continued.

For the past year the Charity Fund has not been able to keep up with expenditures. This levy should be raised to four mills, and then expenditures will have to be carefully watched. The Weed Fund with a one mill levy (the limit) does not seem to get along very well. It is overdrawn at present. Either some funds should be provided for this fund or expenditures should be reduced. We cannot help but feel this fund is not properly handled and is in need of a general change.

Other levies are for special purposes or are set by the State and will likely be continued about as they were in 1959.

Respectfully submitted,



Warren Vickrey
Certified Public Accountant.

Cash Operations In Funds

January 11, 1960 to July 11, 1960

Funds	Balances 1-11-'60	Apportion- ed to	Transferred		Disburs- ed from	Balances 7-11-'60
			To	From		
State	72,407.22	65,222.95			110,795.39	26,834.78
Cur. Exp.	59,836.13	35,314.68	757.01	256.35	58,123.87	37,527.60
Road & B.	58,405.72	88,290.40		11,585.54	92,641.33	42,459.25 ✓
Agri.	7,404.88	1,446.29	256.35		3,218.44	5,889.08
Charity	7,395.35	4,349.92			16,585.62	(4,840.35)
Co. Sch.	48,677.19	90,117.81		118,617.63		20,177.37 ✓
Pest	296.45					296.45
Weed	(6,625.53)	4,535.27	8,000.00		7,018.44	(1,108.70) ✓
War. Red.	67.22					67.22
Sch. 322	19,679.51	9,270.50	7,835.78		33,460.47	3,325.32 ✓
Sch. 215	143,235.39	101,662.84	110,789.24		356,073.57	(386.10)
T. Ret.	6,445.34	2,892.45				9,337.79 ✓
L. Sales	1,494.82					1,494.82
Tax Cer.	330.36	484.89			540.41	274.84
Cities &	48,440.06	23,886.96	3,585.85	637.19	51,396.41	23,879.27
Sheriff's	239.40					239.40
Cemeteries	8,034.38	3,771.60	7.13	134.65	7,889.30	3,789.16
Watermaster	1,637.38	34.50				1,671.88 ✓
Vets M.	1,636.73	722.98			1,636.73	722.98 ✓
Hospital	7,141.67	2,892.45			6,200.00	3,834.12 ✓
Highway	31.61					31.61
Range Imp.	2,003.91				55.87	1,948.04 ✓
Spec. Road	39,544.98	6,481.20			35,948.84	10,077.34
B. of Ed.	2,328.40					2,328.40
C.Trust	30.00					30.00
Soc. Sec.	6,174.40	7,204.27			13,378.67	
Law Enf.	303.00	75.00			343.00	35.00
Fire Dist.	901.95	326.70			901.95	326.70
Waterways	740.30				9.65	730.65
Civil Def.	96.59					96.59
	538,334.81	448,973.66	131,231.36	131,231.36	796,217.96	191,090.51

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