

AUDIT REPORT
FREMONT COUNTY, IDAHO

for the period

January 9, 1961

t o

July 10, 1961

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO

September 5, 1961

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

Gentlemen:

I have examined the records of Fremont County for the period from January 9, 1961 to July 10, 1961. From this audit and within the scope of the same the following Operations In Funds Statement has been substantiated. Fund balances and current liabilities of the County Treasurer and Tax-Collector have been brought down to the time of our audit and substantiated by a cash statement.

In our verification of the records of the fee collecting offices the accounts of the Clerk and Recorder as well as those of the Sheriff are standard in every way. The present Probate Judge assumed the duties of his office on the second Monday of last January. We feel his records are showing improvement and should be up to standard within the next six months.

At this time of year the levies of the operating funds must be considered. We have compiled some data for this purpose and proposed levies have been taken up with your board and clerk. For the past few years the need of a levy for elections has been felt. This has become more acute as revenues have failed to keep pace with costs. At present it seems very necessary to us that a one mill levy be authorized for this need and that your board use their influence in this direction.

Respectfully submitted,


Warren Vickrey
Certified Public Accountant.

Cash Operations In Funds

January 9, 1961 to July 10, 1961

<u>Funds</u>	<u>Balances 1-9-'61</u>	<u>Apportion- ed to</u>	<u>Transferred</u>		<u>Disburs- ed from</u>	<u>Balances 7-10-'61</u>
			<u>To</u>	<u>From</u>		
State	44,728.20	88,154.91		10.00	1,926.72	130,946.39
Cur. Exp.	39,695.55	35,961.95	870.50	5.84	57,230.50	19,291.66
Road & B.	79,490.43	79,477.65		6,400.50	123,022.26	29,545.32
Agri.	5,495.90	1,457.67			3,480.38	3,473.19
Charity	10,808.31	11,326.58			13,945.19	8,189.70
Co. Sch.	47,766.15	92,688.53		120,666.15		19,788.53
Pest	296.45					296.45
Weed	2,047.14	4,495.16	10.00		2,373.78	4,178.52
War. Red.	67.22					67.22
Sch. 322	19,644.81	9,364.14	8,821.86		28,434.47	9,396.34
Sch. 215	14,204.26	94,936.61	112,384.34	14.70	206,080.75	15,429.76
T. Ret.	7,263.36	2,915.37				10,178.73
L. Sales	1,494.82					1,494.82
Tax Cer.	603.89	78.27			578.04	104.12
Cities & V.	48,524.11	24,666.08	5,895.77	680.71	53,766.52	24,638.73
Sheriff's	239.40					239.40
Cem.	8,047.39	3,762.81	12.59	120.57	7,901.89	3,800.33
Watermaster	1,734.69	20.86				1,755.55
V. Mem.	1,449.04	728.79			1,449.04	728.79
Hospital	7,420.63	2,915.36			6,000.00	4,335.99
Highway #1	31.61					31.61
Range	2,479.55					2,479.55
S. Road	26,453.90	14,587.51			13,222.14	27,819.27
R. of E.	2,328.40					2,328.40
Trust	30.00					30.00
Soc. Sec.		14,646.33			14,646.33	
Law Enf.	40.00				40.00	
Fire Dist.	868.02	351.72			868.02	351.72
Waterways	730.65	793.37			1,995.00	(470.98)
Civil D.	96.59			96.59		
Ab. Prop.		98.25				98.25
	<u>374,080.47</u>		<u>127,995.06</u>		<u>536,961.03</u>	
		<u>483,427.92</u>		<u>127,995.06</u>		<u>320,547.36</u>

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