

FIFTEENTH
BIENNIAL REPORT
OF THE
AUDITOR
OF THE
STATE OF IDAHO



OCTOBER 1, 1918
SEPTEMBER 30, 1920

E. G. GALLET, State Auditor

LIST OF TERRITORIAL AND STATE AUDITORS OF IDAHO

Territorial Auditors

John M. Bacon	1863
B. F. Lambkin	1863-1864
H. B. Lane	1864-1867
William R. Bishop	1867-1868
Daniel Cram	1868-1875
Joseph Perrault	1875-1881
James L. Onderdonk	1881-1885
Silas W. Moody	1885-1887
J. H. Wickersham	1887-1891

State Auditors

Silas W. Moody	1891-1892
Frank C. Ramsey	1893-1896
J. H. Anderson	1897-1898
Bartlett Sinclair	1899-1900
E. W. Jones	1901-1902
Theo. Turner	1903-1904
Robert S. Bragaw	1905-1908
S. D. Taylor	1909-1912
F. L. Huston	1913-1916
Clarence Van Deusen	1917-1918
E. G. Gallet	1919-1920

State Auditor's Office Force During the Years 1919-1920

E. G. Gallet	State Auditor
George W. Lewis	Deputy State Auditor
Ervin Kline	Bookkeeper
Howard Day	Warrant Clerk
Eva Bates	Assistant Bookkeeper
Bernice Talley	Claim Clerk
Emily Wood	Stenographer

REPORT OF STATE AUDITOR

REPORT OF THE STATE AUDITOR

State Auditor's Department,
Boise, Idaho, October 1, 1920.

Honorable D. W. Davis, Governor of the State of Idaho.

Sir: In accordance with the provisions of Section 141 of the Idaho Compiled Statutes, I have the honor to submit herewith the Fifteenth Biennial Report of this department for the period commencing October 1, 1918, and ending October 1, 1920.

Before entering upon any discussion or presenting recommendations in respect to the matters treated herein, I desire to call your attention to one provision of the section above referred to. Said provision requires this office "to report to the Governor on or before the first day of December preceding each regular session of the legislature, a statement of the funds of the State, its revenues, the public expenditures during the two preceding fiscal years, etc." Section 1, Article 7, of the Constitution designates the fiscal year as commencing on the second Monday in January of each year unless otherwise provided by law. I can find no legislative enactment changing the period embraced in the fiscal year either expressly or by implication, and if the wording of Section 141 was to be literally complied with the biennial report of my office, would cover the period from the second Monday in January, 1918, to the second Monday in January, 1920. Obviously a report covering this period would be of little use to you in basing recommendations to the next legislature or giving an insight into the receipts and expenditures of the State during your term of office. Following the long established custom my biennial report embraces the period October 1, 1918 to October 1, 1920, the closing date being the latest date that could be advantageously used and allow for the time necessary to compile the report, have same printed and submitted to you before the first day of December. It occurs to me that if Section 141 were to be amended requiring such biennial report to be submitted to the governor on or before the first day of February following the close of the fiscal year on the second Monday in January, a full and complete statement covering your term of office could be presented. Under the rule which governed former state auditors in this matter, and which I am following necessarily there is going to be embraced in this report the last three months of the former administration and over which you had no jurisdiction or control, and likewise it will exclude the last three months of the present biennium.

STATE AUDITOR AND HIS DUTIES

This officer is a constitutional one, and he is elected at the biennial election held for the election of other state officials, his term of office being two years.

The office of the state auditor may well be designated as the clearing house of the state as all transactions relative to the financial affairs of the State must pass through the office at some stage of the proceedings, either in the inception of the transaction or prior to the money being deposited in the State Treasury. While the treasurer is charged by law with the receipt and disbursement of the funds of the State, he receives none without first obtaining from the auditor authority so to do, together with directions as to which fund is to be credited therewith; likewise no money is paid out by the treasurer except upon warrant of the auditor, with the exception of interest on State warrants, State bonds and interest thereon. An exception to this procedure may be made in the case of sight drafts upon revolving funds by the various heads of departments and institutions,

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which are honored by the treasurer upon presentation, but same are submitted to the Board of Examiners later, and warrants drawn to cover in favor of the treasurer.

Among the various duties imposed by law upon the auditor, some of the principal ones are as follow: Superintend the fiscal concerns of the State; report to the governor prior to the regular session of the legislature a statement of the funds of the State, its revenues, and of the public expenditures during the two preceding fiscal years, with a detailed estimate of expenditures for the ensuing two fiscal years, specifying the object of each expenditure; to accompany said biennial report with tabulated statements showing the amount of each appropriation, the amounts expended, and the balance, if any; also statements showing the charges made to each county, the amount paid, and amount unpaid or due therefrom; suggest plans for the improvement and management of public revenues; keep and state all accounts in which the State is interested; keep an account of all warrants drawn upon the treasurer, and a separate account under the head of each specified appropriation, showing at all times the unexpected balance of such appropriation; keep an account between the State and the treasurer, charging him with all moneys received and crediting all warrants paid; keep a warrant register, showing the fund upon which they are drawn, the number, in whose favor, for what service, the appropriation chargeable therewith, and when the liability accrued; examine and settle the accounts of all persons indebted to the State; require any persons receiving moneys belonging to the State and who have not accounted therefor to settle their accounts; direct and superintend the collection of all moneys due the State, and institute suit in its name for all official delinquencies in relation to assessments, collection and payment of the revenue, and against persons who by any means have become possessed of public money or property and fail to pay over or deliver the same, and against all debtors of the State; draw warrants on the treasurer for the payment of moneys directed by law to be paid out of the treasury; furnish the treasurer with a list of warrants drawn upon the treasury; have printed and forwarded to each county treasurer blank State licenses; authenticate with his official seal all drafts and warrants drawn by him, and all copies of papers issued from his office; charge the State treasurer with moneys and evidences of indebtedness received from and credit him for money drawn by the State Board of Land Commissioners on the funds over which said board has control; act ex-officio as Secretary of the State Board of Examiners in the performance of such duties as are prescribed by law for such officer; keep a separate account of the school fund, and of the interest and income thereof, together with such moneys as may be raised by special tax or otherwise for school purposes; prescribe the form of receipts which must be given by all officers, or their deputies, to the state treasurer and state auditor whenever public money is deposited by them; prescribe the form of abstract of real and personal property tax rolls, assessor's statement of personal property tax, bank statements to assessor, county auditor's orders on county treasurers, county auditor's tax statements, state licenses, tax payer's statements to assessor, personal property assessment roll, real property assessment roll personal property tax receipt, transfer tax reports, all other books, records and blanks to be used by county officers in connection with the assessment and collection of property taxes, and numerous other forms required by statute to be either prescribed or furnished by the auditor; furnish the game warden and director of insurance the necessary number of licenses required by their respective departments.

The above enumerated duties do not by any means comprise the sum total required by law, as many duties in connection with other phases of the State's business are performed in this office, but which need not be specifically referred to in order to give correct idea of the mass of detail work passing through the auditor's office,

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STATE BOARD OF EXAMINERS

An examination of the reports of former state auditors discloses that little, if any, reference is made to the duties of the State Board of Examiners. Said Board is a constitutional one, consisting of the governor, secretary of state and attorney general, the state auditor being ex-officio secretary. Under the Constitution it has power to examine all claims against the State, except salaries or compensations of officers fixed by law and perform such other duties as may be prescribed by law. Among some of the other duties and powers vested in said board by law are the following: Issuance of four per cent certificates for reimbursing owners of livestock which have been slaughtered on account of foot and mouth disease; creating a revolving or general expense fund for the use of the state officials, departments, boards or institutions, authorizing the suspension of registration of warrants where money for the payment thereof will be available within thirty days.

One of the most exacting duties imposed is in connection with the filing and auditing of claims against the State. The auditor, as secretary of the State Board of Examiners, is required to examine each and every claim submitted for the consideration of said board, and it is necessary to check each item contained in the claim, see that the proper receipts for expenditures claimed to have been made are attached to claim, check extensions and footings, see that each claim is briefed against the proper appropriation, ascertain if there has been made an appropriation for the payment of the item or items set out in the claim, see that it is signed in the proper place by the claimant and the head of the institution or department against whose appropriation the claim is a charge, and certify to the Board that the claim is in proper form, that the totals carried thereon are correct, that receipted vouchers evidencing the payment of expenditures are submitted therewith, and that there are funds in the treasury out of which same may be lawfully paid. The fact that over 62,000 claims have been checked during the past twenty-one months affords some idea of the amount of work involved in connection with this one duty alone. When claims are allowed, warrants are drawn in payment thereof, such warrants being made in triplicate, the original going to the claimant, triplicate furnished to the treasurer, and duplicate retained in the auditor's office.

Early in the present biennium it was discovered that various forms of vouchers or claims were in use, some having been very generally distributed over the State to institutions and individuals. Separate forms were in use for supplies, travel expense, service other than covered by pay roll, forms for supreme and district judges, and several other kinds; this supply had been accumulating for some years evidently, and at times it was evident that changes had been made in the forms, with the result that at least a dozen different blanks were in use, and the certificates included in said forms, both of the claimant, head of department or institution, and the state auditor, were not in accordance with the requirements of law; in fact the auditor's certificate on each and every one was defective. New forms meeting the requirements of the statutes were prepared, and claims are now presented to the board that can be legally considered.

The constitution vests in the board power to examine all claims against the State, except salaries or compensations of officials fixed by law. The legislature has attempted to bridge this authority by providing in Section 239 of the Compiled Statutes that the state auditor must certify on each claim presented, among other things, that there are funds in the State Treasury out of which the same may be lawfully paid. Again in Section 238 the auditor is required to return to the claimant any claim for the payment of which there are no funds in the State Treasury. Under Section 242 the board is prohibited from examining, considering or acting up-

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on any claim unless the auditor shall have indorsed thereon the certificate required by Section 239. In case no appropriation for certain purposes has been made, or if made, has been exhausted, under the law as it now exists, when a claim is filed with the auditor which is a charge against such appropriation there is nothing for him to do but to return it to the claimant as it cannot be presented to the Board of Examiners. In the case of Epperson versus Howell, 28 Idaho, page 338, our Supreme Court held that a legislative enactment attempting to provide for the disbursement of funds belonging to the State in payment of claims without examination by the Board of Examiners is in violation of Section 18, Article 4, of the Constitution, and therefore void. The question that naturally suggests itself is how can a claim that may be a proper charge against the State ever be passed upon by the State Board of Examiners and reach the legislature for such action as it may deem proper. I believe that Section 238 should be amended requiring the auditor to certify to the facts in connection with any certain fund, that is, if an appropriation has never been made for the purposes, his certificate should so state; likewise if appropriation has been made and it has become exhausted, that fact should be contained in his certificate.

TREASURY NOTES

Among the most beneficial pieces of legislation enacted by the Fifteenth Session of the Legislature were the acts authorizing the issuance of Treasury notes to take up and meet state warrant obligations of the General Fund and State Highway Fund.

The act with reference to the General Fund Treasury notes authorized issuance of \$3,000,000.00 in Treasury Notes at a rate of interest not exceeding five and one-fourth per annum, payable semi-annually, notes to be due one year from date of issuance. The State Board of Examiners was vested with the power to order the sale of such amount of said notes as they deemed best, in denominations to suit the purchaser, and at the lowest interest rate obtainable, and on sealed bids. The amount of Treasury Notes to be sold in any one year of the biennium was limited to the total tax levy in said year for general State purposes.

Pursuant to these provisions on April 30, 1919, the said board authorized the sale of \$1,250,000.00 in Treasury Notes, which were sold on July 1, 1919, interest rate being 4½ per cent, the notes bearing date of July 1, 1919. On October 21, 1919, a further issuance of \$650,000.00 was authorized and said notes were sold at an interest rate of 4½ per cent per annum, bearing date November 15, 1919. On January 6, 1920, the State Board of Examiners authorized the sale of \$1,100,000.00 General Fund Treasury Notes, said amount being the balance that was permitted to be sold under the act.

The State Treasurer published a notice of such sale but there were no bids received for the purchase of said notes. This was due to the financial stringency prevailing in this country at the time, when call money had gone to a rate of interest considerably in excess of the maximum allowed by law on Treasury Notes. Banks were able to loan money at a higher rate of interest and so long as they were in a position to obtain securities at the higher rate they were loath to invest in such state paper. In consequence thereof it has been necessary to register all General Fund warrants drawn subsequent to June 1, 1920, which means that the State is paying interest at the rate of 6 per cent per annum on such registered warrants. The maintenance of the credit of the State was the principal motive that impelled the legislature to provide for the sale of Treasury Notes, as the fact that State warrants might be discounted by banks neces-

sarily meant that persons or corporations furnishing labor or material would take this into consideration in submitting prices for the same, thus increasing the cost to the State. There is no better advertisement for a State than the knowledge that its warrants are at par and will be paid promptly upon presentation to the state treasurer.

The amount derived from each of the sales hereinbefore referred to was considerably in excess of the amount of warrants outstanding at the time of the sale of the Treasury notes, resulting in a surplus being in the State Treasury which under ordinary conditions would be distributed to the depositories throughout the State, drawing interest at the rate of 3 per cent per annum. Anticipating this condition the Legislature authorized the State Treasurer to invest surplus or additional funds in the State Treasury (other than public endowment funds) in United States certificates of indebtedness or in registered warrants of the State or any of the counties thereof.

Under this provision the treasurer was enabled to obtain interest on such surplus money at a rate of interest varying from $4\frac{1}{2}$ to 7 per cent per annum, thereby practically offsetting the interest the Treasury Notes were drawing. It is impossible to determine the exact amount of interest that has been saved the State during the time that the proceeds from the sales of the Treasury Notes were available, but it has amounted to a good many thousands of dollars and at the same time maintained the credit of the State.

The act authorizing the sale of Highway Fund Treasury Notes contained the same provisions in reference to the matter of sale and the rate of interest as were applicable to the sale of General Fund Treasury Notes. Said act authorized the State Board of Examiners to sell during the biennium \$1,800,000.00 of Highway Fund Treasury Notes for the purpose of paying outstanding and accruing claims against said fund, the amount that could be sold in any one year together with the interest thereon could not exceed the total tax levy for that year for road purposes. The two mill levy provided by the Legislature for road purposes raised for the year 1919 the sum of \$977,000.00, and the amount estimated to be raised in the year 1920 from said levy is \$1,000,000.00. In accordance with such authority so given on April 30, 1919, the State Board of Examiners directed the sale of \$450,000.00 in Highway Treasury Notes, which sold at an interest rate of 4% per cent per annum, said issue bearing date of July 1, 1919. It became necessary to order a further issuance of such Treasury Notes in 1920, and on January 12th, of that year, the State Board of Examiners ordered the sale of \$500,000.00 of such notes which were sold at an interest rate of 5 per cent per annum, the issue being dated February 1, 1920.

Elsewhere in this report will be found a table showing the total amount of Treasury Notes issued on each of these funds, the amount redeemed and outstanding. I consider issuance of Treasury Notes a most feasible and inexpensive manner of financing the State so long as we are not upon a cash basis and the preserving of the credit of the state is of primary importance not only from an economic standpoint but as a matter of State pride. I would therefore strongly recommend that the incoming legislature take such steps as may be necessary to continue the securing of funds by such method.

Appropriations

Believing that some suggestions with respect to the matter of making appropriations might be of benefit to the State and also to those authorized to expend the moneys arising out of such appropriations and also sim-

plifying the duty of those who are required to keep accounts with the appropriations, I would respectfully call your attention to some phases of the law which I think should be changed.

One of the changes which I believe should be advocated is the abolishment of continuing appropriations out of the general fund by former legislatures by repealing the acts creating the same.

While the purpose for which appropriations have been made, no doubt, justify the same, still I believe that each session of the legislature should cover in its appropriation bills the total amount that is authorized to be spent for any state activity; that prior to the close of the session the actual amount that is to be raised by the Ad Valorem tax levy to meet such expenditures or appropriations will be definitely known.

While it is presumed that appropriation committees have knowledge of the existence of continuing appropriations, it is a matter to be easily overlooked and the amount thereof not taken into consideration in fixing the tax levy.

The continuing appropriations above referred to are set out below, giving reference to the chapter and section in the Compiled Statutes where same may be found.

Chapter	Section	Purpose	Annual Appropriations
10	178	Attorney General (Traveling expenses)	\$ 500.00
40	789	Adjutant General (State Militia)	25,000.00
56	1269	Law Library (Boise)	150.00
85	2029	State Experiment Station (Pure seed tests)	5,000.00
336	9407	State Penitentiary (Library Fund)	75.00
130	2924	Commissioner of Public Investments (Unearned Interest)	5,000.00

For the first time in the history of the state the next legislature will be in possession of a complete budget of estimates for expenditures to be made by every department and institution; this will be of invaluable aid in determining the amount which is to be apportioned as well as showing comparisons with the previous biennium of expenditures made for purposes covered by the estimates of the expenditures to be made for similar purposes during the coming biennium. Appropriation bills in the past have gone through the legislature in which the items of expenditures were set out in a great deal of detail, involving in some departments as many as fifteen or twenty different items. The maximum amount that can be spent for any particular purpose was therefore limited to the amount appropriated therefor; this permitted of no latitude to any department or institution to use any judgment in respect to the expenditure of any appropriation nor did it allow for any contingencies that might arise whereby money appropriated for one purpose could be more advantageously used for another. Our Constitution provides that "no money should be drawn from the Treasury but in pursuance of appropriations made by law," and the Supreme Court has handed down a decision to the effect that "an appropriation within the meaning of the Constitution is authority from the legislature, expressly given in legal form, to the proper officers, to pay from public moneys a specified sum, and no more, for a specified purpose, and no other." It is presumed that the head of each department and institution is going to use his best judgment and exercise due economy in expending the funds appropriated for his use, but cases often arise wherein an appropriation made for one purpose may, due to unusual conditions, be exhausted, while an appropriation for another purpose may be intact or have a considerable balance therein.

The legislature being in possession of the estimates for each department and institution, is fully advised of the purposes for which the same

are to be used; if, in drawing the appropriation bills, the subheads or subdivisions of the appropriations for each are restricted to three terms, namely, "salaries," "expenses and equipment" and "improvements," the appropriations will become more elastic and permit the various heads of departments and institutions to adjust and arrange the appropriations for said purposes in accordance with their needs.

Keeping in mind the decision of the Supreme Court hereinbefore referred to, I beg leave to call attention to several sections of the Compiled Statutes which have heretofore been considered as making lawful appropriations, but which fail to come within the purview of such decision. Section 7032, Compiled Statutes, provides for the survey of the water supply in any stream where suit has been instituted for the adjudication of water rights, the Department of Reclamation performing the work, certifying the amount thereof to the state auditor, and the State Board of Examiners is authorized to draw warrants on the General Fund in favor of the parties entitled to the payment. Said amount is certified by the state auditor to the judge and clerk of the district court in which suit is pending, same to constitute a part of the costs in said case. In entering final judgment the district judge apportions the amount of the costs of such survey to each of the parties to the suit, and the county auditor enters such amounts upon the assessment roll against the property of the parties involved to be collected as other taxes are collected.

Section 2065, Compiled Statutes, provides for the destruction of pests infecting fruits, trees, plants, vines, etc., also for the eradication of infested orchards, trees, fruits, etc. The expense of so doing is paid out of the General Fund of the State; is a charge against the property so infected, and if not paid the Department of Agriculture certifies the amount of expense incurred to the tax collector of the county wherein the property is situated, and is by said tax collector placed upon the real property roll against the owner of the property infected. Neither of these sections contains authority to any one "to pay from the public moneys a specified sum, and no more, for a specified purpose, and no other."

Section 1151, of the Compiled Statutes contains a provision for the transportation of paroled inmates of the Idaho Industrial Training School to the Children's Home and contains a proviso "that no more than \$4,000.00 shall be appropriated for said purpose." This section was enacted in 1911 but the legislature at that time made no appropriation for this purpose nor can I find where any succeeding legislature has done so. Warrants approximating \$2,700.00 have heretofore been drawn upon this so-called appropriation.

In connection with the water survey matters an incident has recently occurred where the Reclamation Department has incurred an expense of about \$5,200.00, but before the action came on for trial the plaintiff filed a motion to dismiss the same. It naturally follows that if such motion prevails the court will not be in a position to tax up as costs against the interested parties the amount of this expense and the State may lose it.

It has been the practice of past legislatures, in passing appropriation bills for the charitable, penal and educational institutions, to insert a proviso that with the approval of the State Board of Examiners any of such institutions may be allowed to expend the funds arising from the sale of stock, farm or garden products, or other goods or articles produced within or by the institution, for things necessary for the equipment or use of the institution without reducing the appropriation made therefor.

In other words the amounts specifically appropriated for the use of such institutions do not represent the total cost to the state of the maintenance and operation of the institution during the biennium. I believe that the tax payers of the State are entitled to know exactly the amount that an

institution or department is going to cost the State and the practice of adding to appropriations the amount of such receipts should be discontinued. I believe, however, that the legislature should make ample provision for the needs of these institutions, giving them all that is deemed necessary for legitimate purposes but that the amount so given should be the maximum sum that any institution may spend. During the period covered by this report the sum of \$110,000.00 has been added to the appropriations of various institutions by reason of receipts from sales and services rendered, which amount if it had been apportioned to the General Fund would have paid the interest on all the General Fund warrants registered during the biennium and left a considerable sum to apply upon the payment of such warrants.

State Bonding Limit.

The Constitution limits the bonding capacity of the State to the sum of \$2,000,000.00 exclusive of the bonds issued for the erection and furnishing of the State Capitol, and exclusive of the debts or liabilities incurred by the Eleventh Session of the Legislature; further provision is however made for submitting to the people at a general election for the incurring of further bonded indebtedness for some single object or work to be distinctly specified. These provisions may have been entirely proper and applicable to conditions as they existed prior to 1913, but during the present era of development of the State and especially the highway building program, it seems to me that a constitutional amendment might be submitted to the people authorizing a total bonded indebtedness not to exceed 2 per cent of the assessed valuation of the State for the year immediately preceding the time when such additional bonds are authorized by the legislature. The unusually high rate of the State levy for the year 1919 is directly attributable to the limitation on our bonding capacity. The issuance of bonds places the burden of the debt on another generation, which will directly receive the benefits of the expenditures to be made from the proceeds from the sale of the bonds and does not tax the present generation for the total amount thereof as is the result of defraying such expense by direct taxation.

Destruction of Old Records.

This department, as well as probably all other departments and institutions in the State, has a great deal of filing space devoted to old records, dating back for a period of twenty-five years. Many of these are unimportant in character, have served their purpose and should be destroyed in order to economize in filing space and permit of use of the files now on hand without the purchase of additional filing cabinets. I would suggest, therefore, that the legislature authorize the destruction of certain records, such as reports of different character, to be designated by the legislature, when the same have been on file for a period of over seven years. This is the limitation placed upon the length of time certain documents are to be preserved in governmental departments.

Revolving Funds.

The matter of providing means of paying immediate and emergency claims of institutions and departments is one that deserves the earnest at-

tention of the legislature. The payment of claims involving freight charges, express charges, telegraphic service, postage and other items that are necessarily to be paid in cash has been a matter of considerable concern to all departments and institutions during the present biennium. Instances in the past were frequent when heads of departments or the disbursing officials advanced from their private funds amounts to meet claims of the character above referred to, were required to take receipts therefor, submit claims to the State Board of Examiners and await the receipt of a warrant for reimbursement. This was in effect compelling such officials to finance the State, a condition which should not obtain.

The practice of some administrations was to allow such departments and institutions a revolving fund which was created by permitting the disbursing officer to file a claim with the State Board of Examiners against the General Fund in a specified amount, receive warrant therefor and deposit same in some bank to the credit of his individual account, such official would check against said deposit in payment of immediate and emergency claims, secure receipt therefor and use same in support of a claim against the State. When allowed, warrant would be issued in his favor and he would deposit it to the credit of his account in the bank, thus keeping practically intact the amount of his revolving fund.

Serious objection was made before the last legislature to this method of handling State funds, the allegation being made that the money so deposited as private accounts were State funds upon which no interest was derived. In order to overcome this, said legislature passed an act providing for revolving or general expense fund to be created by the State Board of Examiners for any state official, department, board or institution. Under this law the head of any department or institution would present a request to the Board of Examiners, and when allowed the same was to be drawn upon by sight drafts signed by the officer; the money, however, to remain in the State Treasury for the use of the officer making the request. In its practical operation the law was more or less satisfactory but the State Treasurer being the one to whom the sight draft was finally presented for payment would file a claim to the State Board of Examiners and receive a warrant to reimburse him. This method worked very well until it became necessary to register General Fund warrants; this required the State Treasurer to carry as cash items all warrants issued him in payment of sight drafts where there was no money in the General Fund for payment thereof. Said interest bearing warrants reached such an amount in the course of time that the State Treasurer refused to further carry them as cash items and it became necessary for the State Board to recall and cancel all revolving funds theretofore granted. Institutions and departments were then facing a situation heretofore referred to, that is, advancing private funds for certain emergency claims, and at this time I have in mind one institution where the head thereof has advanced \$1,400.00 in payment of claims against the State which had to be made as a condition precedent to securing certain freight shipments. It occurs to me that the issuance of sight drafts could be eliminated by providing that departments and institutions be granted revolving funds, same to be placed to the credit of the department in some bank and interest on daily balances paid the state treasurer at the same rate of interest as is now paid by all State depositories on State funds in their possession. The amount of work involved in checking and handling the great many sight drafts that came into this office under the present law could be dispensed with and the state treasurer would not be compelled to carry warrants in payment of sight drafts as cash items. Where the General Fund has been exhausted. The official receiving such revolving fund could be required to furnish a bond in addition to his official bond for the correct accounting of such revolving fund.

The Audit Commission.

The Fifteenth Session of the Legislature passed an act providing for the appointment of an Audit Commission consisting of three members, one to be appointed by the president of the senate from the membership of that body and two to be appointed by the Speaker of the House from the membership of that body, for the purpose of having an audit of all the State offices and governmental departments of the State for the period beginning January 3, 1917, and ending January 4, 1919. The audit commission was empowered to employ such accountants, clerks, and stenographers and incur such other expense in order to carry on such audit and the sum of \$25,000.00 was appropriated to meet the expenses so incurred by the Audit Commission.

Under this act the Commission employed the accounting firm of Messrs. Richards and Becker, and they commenced their work early in the year 1919, and it has been vigorously prosecuted down to the present date. The result of their labor is reflected in the numerous reports by the accountants to the Commission and filed in your office so that it is not necessary for me to review at great length the nature of the work undertaken.

This office is indebted to the accountants for many suggestions in respect to the accounting methods to be used in connection with the State institutions and departments and many improvements in such systems have been put into effect and are working very satisfactorily. Elsewhere in our report will be found reference to collections of delinquent property taxes, automobile taxes, state and county licenses, inheritance taxes and refund of moneys unlawfully paid to certain state employees. The data upon which these collections were made was compiled by the Audit Commission's accountants and it involved a volume of detail that could not have been performed by this office with its present force and very likely the greater portion of this money so collected would not have been paid into the State Treasury. The system of accounts in the various departments have been materially changed, due to the suggestion of the accountants, which makes for the better keeping of records and accounts in such offices and affords a more complete check upon their operations.

The collections and refunds through the efforts of the Audit Commission to and including October 1, 1920, amounted to \$25,955.09, or more than the amount appropriated by the Legislature for the expense of said commission, and actions are now pending in court and further actions will be instituted later looking to the recovery of \$20,718.00 alleged to be due from officials and employees of the former Administration for moneys claimed to have been illegally retained or illegally spent by such officials. In addition thereto several thousands of dollars of inheritance taxes seem to be due the State as disclosed by the investigations made by the commission's accountants.

Inheritance Tax Law.

One of the most unsatisfactory laws with which this department has had to deal is the one providing for a transfer or inheritance tax. The law was passed in 1907 and provides for a graduated tax ranging from 1 per cent to 15 per cent upon property passing by will or the interstate laws of this state or by deed, grant or gift in contemplation of death; certain exemptions are allowed to heirs, ranging from \$500.00 to \$10,000.00 depending upon the relationship of the devisee. Under the law an executor, administrator, or trustee of any estate subject to the transfer tax shall pay

the same to the county treasurer within thirty days after collection, taking a duplicate receipt therefor, one of which shall be by said executor forwarded to the state auditor, whose duty it is to seal and countersign the same and return it to said executor, charging the county at the time with the amount so receipted for. A great many instances have occurred wherein no receipt has ever been forwarded to this office and the first intimation had of any such collection being the receipt of the county treasurer's remittance, and it then became necessary to correspond with the probate court or the executor, if known, in order to have the county treasurer's receipt forwarded to this office.

At the time of writing this report, the amount of taxes so remitted, and for which no charges had been made to the various counties was in excess of \$13,000.00. The trouble appears to be that the provisions of the laws, while somewhat vague and uncertain, have not been complied with by administrators, probate judges, attorneys and others having to do with the handling of estates. They were either ignorant of their duties under such law or neglected to comply with its requirements. The experience had during the past year with the administration of this law, leads me to the conclusion that the State has lost thousands of dollars by reason of the laxity of the above named officers and officials in observing the law. As an illustration, in one county from which no inheritance tax reports had ever been received since the law was enacted, nor from which county and inheritance taxes had ever been remitted, an audit of the probate judge's records made by the Audit Commission discloses the fact that approximately \$3,000.00 of taxes should have been collected upon estates that had either been closed or were in process of closing. In other counties the same conditions have been found to exist, though in a lesser degree, but numerous instances have been found where taxes due to the State had not been collected, or, if so, not remitted to the State. I believe one of the main reasons for this condition is the fact that there does not seem to be anyone charged with the execution of the provisions of the law nor directed to supervise the administration of the same. I am of the opinion that this is a fertile field for a thorough investigation and that a check of each county in the State would reveal the fact that more than enough money is due the State to compensate several times over for the expense that would be incurred in conducting such investigation. It seems to me that while the law should be amended in certain particulars, broadening its scope, authority should be delegated to some department to employ one or more persons versed in the law to make the proper check of the probate records. Logically it would seem that those so employed should be attorneys acting under the authority and direction of the attorney general. While it is a question whether the state is not estopped to open up estates upon which taxes had heretofore been paid, receipts countersigned by the state auditor, charges made to the county and the same paid, there can be no question that where no taxes have been paid on an estate entitled to pay same, the statute of limitation does not run.

Licenses.

The amount of fees collected for automobile licenses by the county assessors, insurance licenses by the insurance director, and game licenses by the game warden, show a great increase as compared with the previous biennium. While the increase may be chiefly attributable to the growing development of the State, the departments having these matters in charge have been exercising great vigilance in seeing that those required by law to secure licenses have done so.

So far as the motor vehicle licenses are concerned the State Constabulary

has been very active in searching out vehicle owners who were operating under old licenses, and have compelled them to comply with the provisions of the law in respect to securing licenses for the current year. The game wardens have been very active and a number of prosecutions have been instituted against persons found fishing or hunting without license, and they have compelled those liable to secure licenses to obtain them. Illustrative of the increase in licenses the following tabulation may be of interest:

Comparative Statement of Licenses.

	1917-1918	1919-1920
Automobile Licenses	\$231,394.74	\$372,072.82
Insurance Licenses	265,706.52	352,725.37
Fish and Game Licenses	129,768.31	177,002.85

The period shown for 1919 and 1920 covers but twenty-one months of that biennium.

Delinquencies.

Upon assuming office the records of the state auditor disclosed that there were many thousands of dollars in taxes due the State from counties, some of the accounts extending back over a period of fifteen or eighteen years, so far as property taxes are concerned, and unpaid balances were due upon State and County Licenses issued to county treasurers, the amount thereof being \$183.50, while the State taxes amounted to \$6,870.48. No account had previously been kept in this office with automobile licenses, but in checking this account the Audit Commission ascertained that there was due from the various counties to the State from such licenses the sum of \$12,190.25. Amounts due from the counties on account of inheritance taxes and escheated estates amounting to \$1,739.32 were discovered, also an unpaid balance from the Insurance Manager for \$1,611.52, and an unpaid fee of \$1,360.00 to the State Engineers Department was discovered.

Due to the activities of the Audit Commission these various amounts were paid into the State Treasury, and on April 1, 1920, not a single dollar was due the state from any source whatsoever by reason of charges that had accrued prior to the commencement of the fiscal year of 1919, a condition that probably had never existed since statehood. For the year 1919 every charge of whatsoever nature made to any county in the State has been liquidated with the exception of one county which had its state and county funds deposited in a bank that has failed. The amount due from this county for State, General and Special taxes is \$6,733.94, which is amply protected by a bond.

Under the law it is the duty of the state auditor to proceed against all persons who have received moneys from the State or have been entrusted with the collection of State moneys or the disbursement thereof and who fail to render an account in settlement with the auditor.

As a result of the work of the Audit Commission a number of instances were found wherein certain officials of the former administration had failed to account to the State in full for certain charges made by reason of licenses and permits delivered to such official, also cases where it was determined that State money had been wrongfully claimed by or paid to other State officials or deputies. When the facts connected with these matters were presented to this department, I proceeded in accordance with Section 147 of the Compiled Statutes and made request upon each of such officials or deputies to make settlement. In one case the amount alleged to be due the State was paid to the State Treasurer but

in all other cases settlement was resisted. A stated account was rendered to each of the officials involved, and in four cases proceedings are now pending in the district court for the collection of the amounts claimed to be due. Other claims are pending and will eventually terminate in court proceedings. The total amount involved in these cases is in excess of \$20,000.00.

Remittances From Counties.

Section 3327 of the Compiled Statutes directs every county treasurer to remit to the state treasurer upon the second Monday of each month all moneys belonging to the State and paid into the county treasury on and after the second Monday of the preceding month. This section relates to property taxes, but I have construed the law to mean that all moneys belonging to the State regardless of the source of receipt should be transmitted at the time therein specified and have insisted upon county treasurers making such regular remittances. A number of the treasurers are so doing, although I believe that they are generally observing the law insofar as property taxes are concerned.

Under Section 1582 the county treasurer is required to remit not later than the end of each quarter the amount of money due the State from motor vehicle license fees. Section 145 of the Compiled Statutes relates to the collection of State and county licenses by county tax collectors, but no provision is contained therein for making remittance to the State for its proportion of such licenses. The only requirement is that Section 3348 of the said chapter requires the settlement of the account on the second Monday in January of each year.

Chapter 148 relates to transfer tax on successions, legacies, and devises, and Section 3371 of said chapter requires the county treasurer to pay said tax to the state treasurer but fails to designate any time in which it shall be paid. Section 3392 of said chapter makes practically the same provisions, an additional requirement being that the county treasurer shall make a report to the state auditor between the first and fifteenth days of May and December of each year, showing in detail the amount of tax paid by each estate. This section likewise contains no proviso as to when taxes shall be remitted to the State. In order to avoid any question as to the time for making remittances of all State moneys, I would respectfully recommend that Sections 1582, 3346 and 3392 be amended so as to require the county treasurer to make remittances on the second Monday of each month.

Accounting System.

The bookkeeping methods employed in the office were found to be fairly satisfactory insofar as they went, but it was early discovered that improvements could be made therein, which would more readily give the condition of appropriations and funds than under the system in vogue.

The law requires that the auditor keep an account with each specific appropriation made by the legislature, which should show the proper debits and credits in connection with the same; while this record had been kept in former years, I found upon assuming office that the requirements of the law had not been fully complied with and with a view to having a complete record of each and every appropriation the necessary steps were taken to carry this aim into effect and we can now tell upon a

moment's notice the status of each appropriation of record. Daily balances are shown with respect to said appropriations.

The same conditions obtained as to the record of the various funds of the State and similar action has been taken in order to state fully the conditions of each fund on any particular date.

No ledger accounts had been opened with either the game warden or the director of insurance, although licenses and certificates issued and charged annually to said officers aggregated three or four hundred thousand dollars. The only record that was maintained was a license register wherein was listed the number of licenses issued to each of said officers, the amount thereof and a column provided for crediting remittances as made. Under the new system the ledger account with each officer will show on any day the exact amount due the State from him. It was likewise found that although the State had outstanding bonds in excess of Two Million Eight Hundred Thousand Dollars on October 1, 1918, the only record thereof was kept in the bond register, which set out the date of issue, series, rate of interest, amount and purpose of issue. The amount paid upon said bonds or the balance due thereon was difficult to determine from the bond register and no ledger account had been opened with any of said bond issues.

This has been remedied, proper account opened up with each bond issue which shows at all times the amount outstanding.

During the years 1917 and 1918 the State's portion of automobile license fees collected was in excess of \$231,000.00, but there was no record in this office with respect to this account. Whatever was received was credited to the Highway Fund and no effort made to ascertain if the State was receiving its proper proportion, no charges ever being made to the county nor any credit given it for remittance made. A radical change was made in the handling of this source of revenue, a monthly charge being made to each county for the collections made by the assessors, predicated upon reports received monthly from the secretary of state, and each county auditor is notified of the amount due from his county to the State. This system is working admirably and little difficulty is experienced in securing full settlement of such license fees.

The failure to make the proper monthly charges to the respective counties resulted in the conditions found to exist by the Audit Commission, and as a result of their investigation the State recovered from the various counties motor vehicle license fees amounting to \$12,190.25.

Land Grants.

Under the act admitting Idaho into the Union certain land grants were made for the common school and for charitable, penal, and educational institutions.

Under said act none of the lands thereby granted were permitted to be sold at a less price than \$10.00 per acre, same to be sold at public sale and the proceeds to constitute a permanent endowment fund for the school or other institutions for whose benefit the grant was made. Provision was also made for the leasing of said lands for a period of not more than five years, the revenue derived therefrom to be apportioned to the endowment fund.

The income derived from the investment of said endowment fund is applicable to the maintenance or other expenses of the schools, colleges, university or other institutions for which the grants were made.

Sections numbered sixteen and thirty-six in each township of the state

were granted for the support of the common schools; the exact amount of acres contained in this grant has never been accurately determined, due to the fact that on the border line of the state some of said sections are fractional portions and may have never been surveyed. The report of the Commissioner of the General Land Office for 1920 shows 2,963,693 acres contained in the school land grant.

Fifty sections of the unappropriated public lands within the State were granted for the purpose of erecting public buildings at the capital; 90,000 acres for the support of the Agricultural College; 100,000 acres for the establishment and maintenance of a Scientific School; 100,000 acres for State Normal Schools; 50,000 acres for the support and maintenance of the Insane Asylum at Blackfoot; 96,080 acres for the State University at Moscow; 50,000 acres for the support and maintenance of the State Penitentiary; and 150,000 acres for other State, charitable, penal, educational and reformatory institutions.

The act vested in the legislature power and authority to hold, appropriate and dispose of said lands in such manner as might be determined to the best interest of the State. Of the 150,000 acres referred to above, past legislatures have set aside or directed the State Board of Land Commissioners to set aside for the use and benefit of certain institutions the following acreage to-wit:

Soldiers' Home	25,000	Acres
Idaho Technical Institute	40,000	Acres
Idaho Industrial Training School	40,000	Acres
Northern Idaho Sanitarium	40,000	Acres
TOTAL	145,000	Acres

There are therefore still left in said grant 5,000 acres that have not been set apart or assigned to any institution.

The proceeds arising from the investment of the funds derived from the sale or lease of the charitable, educational and penal institutions' lands are accredited to the respective institutions on the basis of the percentage that the number of acres in each grant bears to the total acreage.

Twenty-nine thirtieths of the grant having been set aside for certain institutions, the interest received from the one-thirtieth remaining in the grant is credited to the interest fund of the charitable, educational and penal institutions. The following tabulation will show in a condensed form the number of acres in each original grant, and the number of acres sold from each grant; it also contains the same information with respect to the period covered by this report, showing the amount of acres unsold and remaining in each of said land grants and the total amount of money derived from the acreage sold from each grant.

SHOWING OF SPECIAL GRANT LANDS DECEMBER 1, 1920

Name of Grant	Total Acreage in Grant	Acres Patented	Acres Sold to Dec. 1, 1918	Price Paid for Land Sold to Dec. 1918	Acres Sold to Dec. 1, 1920	Price Paid for Land Sold Dec. 1, 1918 to Dec. 1, 1920
General School	2,963,698.00	89,950.06	380,788.13	\$6,222,506.63	93,105.43	\$1,981,511.49
Agricultural College	90,000.00	149,676.59	39,853.52	713,092.44	4,528.97	101,176.19
Charitable Institutions	150,000.00	49,994.84	33,611.19	511,630.82	13,858.15	432,433.98
Insane Asylum	50,000.00	99,535.60	13,846.98	251,994.70	3,221.05	35,936.97
Normal School	100,000.00	49,988.64	27,849.23	446,127.38	12,020.73	128,845.78
Penitentiary	50,000.00	49,988.64	13,487.98	151,842.20	960.00	9,760.00
Public Buildings	32,000.00	31,988.80	16,744.56	278,651.51	4,858.91	68,233.70
School of Science	100,000.00	99,652.19	15,750.79	211,026.25	5,426.42	67,544.20
University	96,080.00	96,026.25	31,914.20	480,682.18	6,036.93	71,634.30
			573,846.58	\$9,287,554.11	144,016.59	\$2,897,076.61

ENDOWMENT FUNDS

The State has eight permanent endowment funds irreducible in character which were created and are maintained from the receipts of the sale of land and timber in the several land grants made by the government to the State at the time of its admission into the Union.

Under the Constitution the permanent educational endowment funds, other than funds arising from the disposition of University lands belonging to the State, are loaned "on first mortgages within the State, United States, or School District Bonds, or State Warrants, under such regulations as the legislature may provide; provided, that no loan shall be made of any amount of money exceeding one-third of the market value of the lands at the time of the loan, exclusive of buildings."

The several endowment funds show a very gratifying increase during the present biennium due chiefly to the many large and advantageous sales, made by the land Commissioner, of land and timber, the sales made during such period being greatly in excess of any previous administration. The total amount of endowment funds now invested is \$13,590,019.43 as compared with \$10,163,176.70 on October 1, 1918, or a net increase of \$3,426,842.73. The following tabulations show the amount of money in each endowment fund invested in the above named classes of securities. It will be noted that on October 1, 1918, \$250,000.00 belonging to the University, Normal School and Charitable Institutions funds were invested in Highway District Bonds. This was done pursuant to an amendment to Section 1587 of the Revised Codes passed by the Legislature in 1913, authorizing the investment of such moneys in Highway District Bonds; this Section was reenacted by the last legislature. The authority to invest in Highway District Bonds is clearly unconstitutional, Highway District Bonds not being enumerated in Article 9, Section 11 of the Constitution as such class of security upon which loans could be made.

It would seem therefore that Section 2956 of the Compiled Statutes should be amended by eliminating therefrom Highway District Bonds as security in which the Department of Public Investments should invest the permanent endowment funds.

STATEMENT OF ENDOWMENT FUNDS INVESTED OCTOBER 1, 1918

Fund	Sale Certificates	U. S. Bonds	School Bonds	State Bonds	State Warrants	Highway District Bonds	Mortgages	Total
University	\$ 153,662.01	\$100,000.00		9,000.00		\$100,000.00	\$ 300,740.00	\$ 654,402.01
School	2,589,619.80	231,350.00	2,549,465.14	4,000.00			1,153,685.63	6,537,120.57
Agr. College	355,436.11						248,104.50	703,540.61
Normal School	213,081.33						431,142.00	644,223.33
Insane Asylum	93,034.11						185,500.00	278,534.11
Penitentiary	72,949.40						194,896.00	267,845.40
Charitable Inst.	163,896.90					50,000.00	538,292.50	752,189.40
School of Science	41,060.13						221,702.50	262,762.63
Public Building	62,558.64							62,558.64
Total	\$3,745,298.43	\$331,350.00	\$2,549,465.14	\$13,000.00		\$250,000.00	\$3,274,063.13	\$10,163,176.70
TABLE SHOWING SAME INFORMATION FOR OCTOBER 1, 1920								
University	171,577.16	\$ 26,846.00	\$ 91,053.14	9,000.00	932.43	\$100,000.00	\$ 250,305.00	\$ 640,713.73
School	4,050,948.54	642,844.00	2,759,865.60	4,000.00	268,541.60		1,371,983.78	9,107,181.52
Agr. College	304,045.66	846.00	153,528.33		1,752.01	100,000.00	229,324.50	789,496.50
Normal School	182,361.89	75,846.00	136,962.50		490.00		383,065.87	778,726.26
Insane Asylum	92,766.75	846.00	29,165.00				170,700.00	293,477.75
Penitentiary	77,462.60		34,362.50		777.58		160,811.00	273,413.68
Charitable Inst.	454,299.16	846.00	228,095.00		1,396.75	50,000.00	450,490.50	1,185,127.41
School of Science	76,748.19	100,846.00	34,790.00		1,184.54		208,835.00	422,433.73
Public Building	99,448.85							99,448.85
Total	\$5,509,658.80	\$848,920.00	\$3,467,820.07	\$13,000.00	275,054.91	\$250,000.00	\$3,225,565.65	\$13,590,019.43

REPORT OF STATE AUDITOR

The Public Building Endowment Fund which is derived from the sale of the land grant of 32,000 acres granted to the State at the time of its admission is an expendable fund, the purpose for which it was created being the erecting of public buildings at the Capital for legislative and judicial purposes. This fund is being drawn upon at various times to defray the expense incurred in the erection of the Capitol building.

While there does not seem to be any legal inhibition with respect to the investment of school, insane asylum, penitentiary and charitable institutions endowment funds, the practice has been to invest such funds in only such character of securities as are prescribed in the constitution for the investment of the permanent educational endowment funds. The purchase of the Highway District Bonds above referred to was made during the preceding administration.

ASSESSMENT OF CAR COMPANIES

The law prescribes that the property of car companies shall be annually assessed by the State Board of Equalization. Each company is required to report to the State Board on or before the second Monday in August of each year the aggregate number of miles made by its cars on the several lines of railroad in the State, also the average number of miles traveled per day of a particular class and the total number of cars owned by the company. The railroad companies are also required to report to the State Board the total number of miles made by the cars of each such car company on their lines during the preceding year. From these reports the State Board must determine the equivalent number of cars of each company that traveled within the State during a given year. In order to do so the State Board first places a blanket valuation upon each class of cars and determines the average number of miles that each of said class of cars will travel per day through the state. The rule has been, in arriving at the equivalent number of cars during the year, to multiply the number of miles traveled per day by the number of days in the year, then divide this product into the total number of miles made by any car line during the year, giving the desired average number of cars in the State for the year. By multiplying said number by the value fixed by the Board for any particular class of cars gives the total value of the property of any car company within the State. The valuation so arrived at is pro rated among the several counties traversed by railroads carrying said cars in proportion to the entire main track mileage of railroad carrying said cars in said counties. These valuations are certified out to the respective county auditors and the same are apportioned among the respective districts, school districts, road districts, cities, towns and villages which are traversed by the railroads carrying such cars.

This law has caused more trouble and been the source of more correspondence in this office than any other law standing upon our statutes. The car companies are continuously inquiring as to our method of assessment and frequently complaining of the same, also desiring to know the law in relation to the assessment of their property and other matters connected herewith. On the other hand the county tax collectors complain about being unable to collect the taxes on this property and there does not seem to me any speedy method of enforcing such collections. Under the method of apportionment among counties, the tax on some of these companies is very small, often not enough to cover the cost of notice and collection. As a result the assessment rolls throughout the State are littered with delinquent taxes assessed against car companies. I believe that the law should be amended either by providing that the taxes on this class of property should be paid into the State General Fund, or, what is probably better, impose a fixed tax levy either upon the earnings of the car companies

ies or a flat tax levy of \$2.50 or \$3.00 on each \$100.00 of the assessed valuation of the property as determined by the State Board of Equalization, to be paid into the General Fund of the State. Judging from the amount of trouble experienced by the various counties in the collection of taxes from a great number of small companies, I believe that they would be glad to forego any revenue that is derived from this source.

CONTROL OF LICENSES, CERTIFICATES, PERMITS, ETC.

A number of departments of the State are required by law to issue certain certificates, licenses, permits and other financial papers, for the issuance of which prescribed fees are collected. The respective departments have such certificates, and licenses printed and supplied to them direct and this office has no record thereof. This office should have full control and accounting of every character of financial paper for the issuance of which revenue is received, and while it is possible that under the broad powers vested in the State Auditor to superintend the fiscal concerns of the State, keep and state all accounts in which the State is interested, examine and settle the accounts of all persons indebted to the State, and to require all persons who have received moneys belonging to the State to settle their accounts, I am justified in requiring such departments to secure these certificates, licenses and permits through this office in order to afford a complete check upon the issuance of same, there is some question as to my authority so to do. In order that there may be no question as to this right, I would respectfully recommend that a special law be enacted requiring each and every department charged by law with the issuance of any permit, certificate, license or other document for which a fee is received to secure the same through the State Auditor's Department and if deemed necessary that such official countersign every such document before delivery to such department. This will enable my office to set up a charge against each office receiving such documents and can thereby maintain at all times a complete check upon each department and every class of such document issued. This would have the effect of bringing into line the handling of such classes of financial paper with the method prescribed by law for the issuance of Fish and Game Licenses and Licenses, certificates and permits delivered to and issued by the Director of Insurance.

THE STATE BOARD OF EQUALIZATION

The State Board of Equalization is a constitutional body consisting of the Governor, Attorney General, Secretary of State, State Treasurer, and the State Auditor, and is vested with such power and duties as the legislature shall prescribe. Briefly, the duties of the Board are to equalize the assessment by classes of property throughout the State as shown by the abstracts of the several counties, county by county.

The Board has power to increase the total value of any class of property in the county when it appears that the value of that class is not just as compared with other classes of property in that county or the value of property in other counties; likewise the Board has power to decrease the total value of property in any county when it is shown that such value is not just and equal as compared with the value of other classes of property in that county, or the value of property in other counties.

In making such increases or decreases the Board is limited in the aggregate to 15 per cent of the total valuation of the State as shown by the

county abstracts. Under the law the board convenes in regular annual session on the second Monday of August of each year, and must complete the equalization of assessments and all other work on the fourth Monday in August of each year. The Board is required to determine the amount of State advalorem tax and all special taxes which each county must pay to the State and certify same to each county.

The Board also assesses the operating property of all railroads, telegraph, telephone, electric current transmission lines, car companies and sleeping car companies. Much has been said and many articles of more or less merit written with respect to our revenue laws.

Former State Auditors and other former state officials have called attention to the shortcomings of said laws, in consequence whereof many amendments thereto have been enacted with a view of rendering such laws more satisfactory and workable. Some of such amendments are still in existence while others, after being tried out for a short time, were cast into the discard. We have thus been experimenting since statehood with a law that was fundamentally wrong in the first instance.

While the constitutional provisions for a State Board of Equalization may have been properly applicable to conditions existing in 1889, the growth of the State and the changed conditions since that time have, in my opinion, demanded a change in our organic law. My two years' experience as a member of the State Board of Equalization have demonstrated to my complete satisfaction that the constitution should be amended absolutely abolishing the State Board of Equalization. Such Board has just two weeks within which to equalize the valuation of the different classes of property, hear complaints relative to such valuations and perform all other duties imposed upon it by statute. The Board is composed of State officials whose entire time is taken up in the performance of their respective duties, several of them being members of various other boards which require considerable time and attention.

A perusal of the law regarding the duties of the county boards of equalization reveals the fact that such boards have one month within which to equalize the assessments in their respective counties, amounting to a few million dollars each, while the State Board has but two weeks to equalize the valuation of the State, amounting to several hundred million dollars. It can not reasonably be expected that five members of a State Board coming from the several sections of the State can know, or be in a position to know, the conditions of real and personal property valuations as they exist. While it is true that any particular member may be somewhat familiar with conditions in his own county his knowledge is confined to that particular county and he is not advised as to the conditions elsewhere. Time does not permit of the members of the Board visiting the several counties of the State to gather information which will enable them to equalize assessments. Even if they had such time, the performance of other duties prevents them from giving the tax question the serious attention it deserves.

I believe your experience the past two years as a member of the State Board of Equalization will lead you to the conclusion that it is almost futile for a State Board to attempt to justly and intelligently equalize valuations and assess public utilities within the limited time allowed by statute. The question of assessment and taxation is one that seriously concerns each tax payer in the State, more so than any other, and the administration of duties in connection with this important matter should be performed by persons thoroughly informed upon conditions and needs of the State, men trained in this particular class of work. This suggestion is no reflection upon this or any other State Board of Equalization. They have undoubtedly performed their duties to the best of their ability with the information at hand; the fault clearly lies with the law itself. My

belief is that the solution to the question is a constitutional amendment abolishing the State Board of Equalization and vesting in a tax commission the powers and duties now exercised by the State Board, and giving it full authority and control over all officers and Boards having anything to do with the assessment of property and collection of taxes.

We had a tax commission in 1913 and 1914, same having been created by the Twelfth Session of the Legislature. This commission rendered valuable service to the State and it is to be regretted that the Supreme Court found, under the Constitution, that this commission was powerless to direct taxing officers as to how they should perform their official duties and that such commission could act only in an advisory capacity to the State Board of Equalization.

As a further aid to such taxing commission in enforcing the law concerning assessment of property, I believe that another amendment to the constitution should be adopted eliminating the County Assessor from the list of elective officers and vesting in the tax commission power to appoint such officer for each county, with power to remove any assessor for cause and upon reasonable notice. This recommendation is based upon the fact that there has existed in the State for a good many years last past the practice of assessing property on a percentage basis rather than upon its full cash value as directed by law. The assessor is responsible to the people of his county only for the performance of his duties and naturally each one is looking to the future and figuring on re-election. He argues that one way to secure favor with the tax payer is to keep his assessment as low as possible and the unthinking tax payer concludes that his taxation is going to be less if his valuation is low. He overlooks the fact that each county has a certain amount of taxes to raise regardless of its valuation; such being the case it is immaterial whether the rate of taxation is high and the valuation low or vice versa. Each tax payer has just so much to pay regardless of rates or assessments.

The state requires the assessor to make an affidavit in his assessment roll to the effect that he has assessed all real and personal property and entered the same upon the roll at its full cash value, that he has complied with the duties imposed upon him under the revenue law, that he has not allowed anyone to escape a just and equal assessment through favor or reward, or otherwise. In the light of past experience it has always been a mystery to me how such affidavit can square with the results of the assessments of property as shown by the abstracts submitted to the board and the statements of the assessors themselves with respect to their methods of assessing property. The appointment by the tax commission of an assessor who is responsible to such commission alone for his official acts will tend to release him from the influences that now surround him and will, undoubtedly, secure a more satisfactory assessment of property.

In closing this introductory letter, I desire to express my appreciation of the uniform courtesy extended to this department by all of the State departments and officials with whom I have had business transactions. Without exception they have each and all manifested a desire to observe the requirements of law as far as their respective departments are concerned and have willingly furnished any information requested and have in a large degree typified that spirit of co-operation so essential to the successful handling of State affairs. Especially, I am indebted to the Attorney General for his painstaking method of responding to the many requests made upon his office for advice and opinions concerning the many duties imposed upon this department.

To my official office force, I am also deeply indebted for the manner in which they have performed their several duties; the credit which this department may be entitled to for the manner in which it has performed its duties, if any, is chiefly to be attributed to the zeal and interest shown

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in the performance of their several duties and without which no official can hope to discharge his duties satisfactorily.

Very respectfully yours,

E. G. GALLET, State Auditor.

FINANCIAL STATEMENT

From October 1, 1918 to October 1, 1920.

	Dr.	Cr.
Balance in funds October 1, 1918		\$ 705,187.15
Amount apportioned thereto		18,461,455.58
General Fund warrants unredeemed October 1, 1918	\$ 315,245.62	
General Fund warrants issued from October 1, 1918 to October 1, 1920	4,683,113.24	
Interest on General Fund warrants from October 1, 1918 to October 1, 1920	22,024.05	
Interest coupons paid	18,080.00	
1913-1914 Series warrant paid	1.00	
General Fund Treasury Notes Paid	1,260,687.50	
Interest Paid on General Fund Treasury Notes	63,312.50	
By 1917-1918 warrants cancelled		2,546.67
By 1919-1920 warrants cancelled		123.86
To overpayment on 1918 warrant .....	.09	
To corrections in Treasurer's report No 656	5.00	
To checks returned insufficient funds	1,606.00	
Special Fund Warrants Issued from October 1, 1918 to October 1, 1920	10,792,135.04	
Bonds paid from October 1, 1918 to October 1, 1920	307,712.50	
Interest paid on Bonds from October 1, 1918, to October 1, 1920	279,382.72	
Highway Treasury Notes paid	458,312.50	
Interest paid on Highway Treasury Notes	25,562.50	
Outstanding warrants, 1919-1920		1,257,006.83
Balance in Treasury October 1, 1920	2,199,139.83	
Totals	\$20,426,320.09	\$20,426,320.09

RECEIPTS AND DISBURSEMENTS

Statement showing receipts and disbursements for the biennial periods, as shown by the accounts with the State Treasurer from January 1, 1893 to October 1, 1920:

Year	Receipts	Disbursements
January 1, 1893 balance	\$ 94,823.76	
January 1, 1893 to January 1, 1895	882,220.76	\$ 852,838.82
January 1, 1895 to January 1, 1897	762,341.54	837,957.61
January 1, 1897 to January 1, 1899	774,031.35	770,652.66
January 1, 1899 to January 1, 1901	970,841.64	891,990.26
January 1, 1901 to January 1, 1903	1,891,732.95	1,304,797.31
January 1, 1903 to January 1, 1905	2,053,553.21	2,592,213.07
January 1, 1905 to October 1, 1906	2,825,142.14	2,538,057.22
October 1, 1906 to October 1, 1908	4,652,112.76	4,473,109.75
October 1, 1908 to October 1, 1910	5,279,321.80	5,008,396.46
October 1, 1910 to October 1, 1912	6,798,898.09	6,525,359.45
October 1, 1912, to October 1, 1914	5,430,742.32	5,555,035.90
October 1, 1914 to October 1, 1916	6,132,527.40	6,251,072.00

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October 1, 1916 to October 1, 1918	8,829,391.68	9,071,013.74
October 1, 1918 to October 1, 1919	8,379,685.03	6,161,655.33
October 1, 1919 to October 1, 1920	10,081,770.55	10,805,847.57
October 1, 1920, balance		2,199,139.83
Totals	\$65,839,136.98	\$68,855,136.98

STATEMENT

General Fund

This fund embraces all the revenue of the State applicable to the payment of claims or expense authorized by the legislative appropriation for the State's government. It is derived from the annual tax levy against the several counties, the tax on foreign insurance companies, interest on current funds in State depositories, fees paid by corporations, fees from the Department of State and from miscellaneous sources. The expenditures from the fund are authorized by the biennial appropriations of the Legislature.

Fund	Dr.	Cr.
To debit balance October 1, 1918	\$ 115,805.23	
General State Tax		\$ 998,766.74
Inheritance Tax		47,765.02
State and County Licences		5,094.00
Fines		5.25
Fruit Inspector Tax		305.55
SUPREME COURT—		
Clerks Fees		4,594.20
Attorneys Admission Fees		220.00
DISTRICT COURT—		
Docket Fees		27,214.75
Court Reporters' Fees		4,681.12
SECRETARY OF STATE—		
General Fees		6,119.45
Corporation Taxes		156,004.10
Notary Commissions		1,420.00
Articles of Incorporation (Domestic)		30,969.30
Articles of Incorporation (Foreign)		13,250.50
Refunds		225.50
BANK COMMISSIONER—		
Miscellaneous receipts		25,267.00
DEPARTMENT OF PUBLIC WELFARE—		
Miscellaneous receipts		17,194.86
DEPARTMENT OF AGRICULTURE—		
Miscellaneous receipts		9,899.67
1918 warrant cancelled		10,000.00
DIRECTOR OF INSURANCE—		
Agent's Certificates of Authority, Licenses and Miscellaneous fees		355,747.88
PUBLIC UTILITIES COMMISSION—		
Miscellaneous receipts		153.21
DEPARTMENT OF RECLAMATION (State Engineer)—		
Miscellaneous receipts		25,962.93
SEED COMMISSIONER—		
Miscellaneous receipts		667.37
STATE HIGHWAY COMMISSION—		
Miscellaneous Sales		84.11
Return 1918 Revolving fund		65.04
Refunds		339.99

UNIVERSITY OF IDAHO—	
Federal Aid (S. A. T. C.)	101,175.40
Miscellaneous receipts	78,032.09
LEWISTON NORMAL SCHOOL—	
Miscellaneous receipts	6,009.95
Refunds	972.02
ALBION NORMAL—	
Miscellaneous receipts	6,710.88
IDAHO TECHNICAL INSTITUTE—	
Federal Aid (S. A. T. C.)	5,006.50
Miscellaneous receipts	26,656.65
INDUSTRIAL TRAINING SCHOOL—	
Miscellaneous receipts	12,396.54
Refund	241.52
DEAF AND BLIND SCHOOL—	
Miscellaneous receipts	963.78
PENITENTIARY—	
Miscellaneous receipts	24,324.25
IDAHO INSANE ASYLUM—	
Miscellaneous receipts	17,367.65
NORTHERN IDAHO INSANE ASYLUM—	
Miscellaneous receipts	6,167.89
IDAHO STATE SANITARIUM—	
Miscellaneous receipts	1,793.66
SOLDIERS' HOME—	
Miscellaneous receipts	203.35
Refunds	474.11
LAVA HOT SPRINGS—	
Natatorium receipts	546.55
Commissions (On Rentals)	37.34
CAPITOL BUILDING COMMISSION—	
Miscellaneous sales	147.65
GOVERNOR'S DEPARTMENT—	
Refund	75.00
BOARD OF EDUCATION	
Sale of books	416.55
Refund	3,814.92
HEADGATE REVOLVING FUND—	
Miscellaneous receipts	4,444.64
MISCELLANEOUS REFUNDS	
State Vocational Education	38.61
Bureau of Mines and Geology	24.85
Finance Department	253.95
Bureau of Supplies	9.94
Capitol Building Maintenance Appropriation	212.80
Audit Commission (Recoveries)	27.64
Auditor's Department	324.40
Governor's Office	951.20
State Insurance (Revolving)	6.20
	13,075.81
DEPARTMENT OF PUBLIC INVESTMENTS—	
Miscellaneous receipts	6,529.43
STATE LAND DEPARTMENT—	
Register's Receipts	15,483.22
Miscellaneous sales	260.36
Refunds	732.23
Mortgage foreclosure and taxes	328.91
South Idaho Fire Protection (Boise-Payette Lumber Co.)	5,031.11
ADJUTANT GENERAL'S DEPARTMENT—	
Refunds	754.47
Sale of Typewriter (Recovery)	12.50

MISCELLANEOUS REFUNDS—	
American Surety Company	466.85
STATE TREASURER—	
Interest on Current Funds	67,413.40
Sale General Fund Treasury Notes	1,900,000.00
Accrued Interest on Treasury Notes	1,484.38
Cancelled Checks	82.78
Express Companies 3 per cent tax	20,482.84
Interest General Fund Warrants	274.73
Interest Special Suspense Funds	3,330.91
Interest on U. S. Certificates	10,389.68
Credit Transfers	62,939.69
General Warrants Issued	4,683,113.24
Interest on General Fund Warrants	22,024.05
Interest on Coupons	18,080.00
General Fund warrants Series 1913-14 cancelled	1.00
Debit Transfers	47,477.97
Debit balance	735,582.17
TOTAL	
	\$4,886,501.49 \$4,886,501.49

AGRICULTURAL COLLEGE ENDOWMENT FUND.

This fund is derived from the sale of land granted by the United States Government for the support of the Agricultural College and is loaned on securities prescribed by law and approved by the Commissioner of Public Investments.

	Dr.	Cr.
Balance in fund October 1, 1918		\$ 71.47
Sales of Land and Timber		73,241.36
Loans Redeemed		123,330.26
To warrants drawn	\$195,398.01	
To Transfers	57.50	
Balance on hand October 1, 1920	1,187.58	
	\$196,643.09	\$196,643.09

PUBLIC BUILDING INTEREST AND SINKING FUND.

This fund is derived from a tax levy, and is used for the redemption of bonds and interest coupons on bonds authorized by the legislature for the building of a Capitol Building at Boise, Idaho.

	Dr.	Cr.
Balance in fund October 1, 1918		\$ 40,254.54
County Tax		169,444.93
Accrued Interest on Capitol Building Bonds		17,458.55
By Transfer		1,268.02
To Transfer	\$31,562.57	
To Warrants Drawn	110.00	
To Interest Coupons Paid	97,487.61	
To Bonds Paid	54,000.00	
Balance October 1, 1920	45,265.86	
	\$228,426.04	\$228,426.04

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CAREY ACT TRUST FUND.

Congress through the provisions of an Act passed August the 18th, 1894, created this fund. The State of Idaho accepted the provisions of the act of Congress, which provide that the money received from the sale of Carey Act Land shall be placed in the fund and used under the supervision of the Commissioner of Reclamation in defraying of expenses in handling the fund and in the reclamation of other arid lands. Should the amount in the fund ever exceed \$50,000.00 the Commissioner of Reclamation has the authority of investing it as other land endowment funds are invested.

	Dr.	Cr.
Balance in Fund October 1, 1918		\$ 1,526.07
Miscellaneous Fees		14,883.73
By Transfer		1.50
To Transfers	\$ 24.25	
To Warrants Drawn	10,657.39	
Balance October 1, 1920	5,729.66	
	\$16,411.30	\$16,411.30

BOISE LAW LIBRARY FUND.

This fund is derived from fees paid by attorneys and notaries residing in the following counties: Ada, Adams, Blaine, Boise, Camas, Canyon, Cassia, Elmore, Gem, Gooding, Jerome, Lincoln, Minidoka, Owyhee, Payette, Twin Falls, Washington, and that part of Valley county not included in Idaho county. The money is used for the maintenance of the Law Library located at Boise.

	Dr.	Cr.
Balance on hand October 1, 1918		\$7,626.36
Supreme Court Fees		1,040.00
Secretary of State Fees		3,060.00
By Transfer		20.00
To Transfer	\$ 81.10	
To Warrants Drawn	7,289.03	
Balance October 1, 1920	4,376.23	
	\$11,746.36	\$11,746.36

LEWISTON LAW LIBRARY FUND.

This fund is derived from fees paid by attorneys and notaries residing in the following counties: Benewah, Bonner, Boundary, Clearwater, Idaho, Kootenai, Latah, Lewis, Nez Perce, Shoshone, and that part of Valley county formerly included in Idaho county. The money is used for the maintenance of the Law Library located at Lewiston.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$2,646.55
Supreme Court Fees		462.00
Secretary of State Fees		2,390.00
By Transfer		30.00
To Transfer	\$ 20.00	
To Warrants Drawn	2,189.95	
Balance October 1, 1920	3,318.60	
	\$5,528.55	\$5,528.55

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POCATELLO LAW LIBRARY FUND.

This fund is derived from fees paid by attorneys and notaries residing in the following counties: Bannock, Bear Lake, Bingham, Bonneville, Butte, Clark, Caribou, Custer, Franklin, Fremont, Jefferson, Lemhi, Madison, Oneida, Power, and Teton. The money is used for the maintenance of the Law Library located at Pocatello.

	Dr.	Cr.
Balance on Hand October 1, 1918		773.86
Supreme Court Fees		325.00
Secretary of State Fees		3,350.00
By Transfer		50.00
To Transfer	\$ 379.12	
To Warrants Drawn	2,245.05	
Balance October 1, 1920	1,874.69	
	\$4,498.86	\$4,498.86

LIVE STOCK SANITARY FUND.

This fund is derived from an annual tax levy, fees collected by stock inspectors and fees collected by state recorder of brands. The income of this fund was used to defray expenses of the Live Stock Sanitary Board, for inspection and suppression of diseases among live stock. Under Chapter 35, Senate Bill 137 of the 1919 Session Laws all the duties of the Live Stock Sanitary Board were invested in the Department of Agriculture through the Bureau of Animal Industry. The balance of this fund was transferred to the General Fund July 24, 1919, by order of the State Board of Examiners.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$10,465.72
Agricultural Department Fees		4,010.95
To Warrants Drawn	\$ 21.20	
To Transfer to General Fund	14,455.47	
	\$14,476.67	\$14,476.67

AGRICULTURAL COLLEGE FUND.

This fund is derived from the interest on loans from the Agricultural College Endowment Fund, interest on deferred payments of the purchase price of the Agricultural College land, and from rent on land belonging to the Agricultural College Endowment Fund. The income is used to aid in the support of the Agricultural College.

	Dr.	Cr.
Balance in Fund October 1, 1918		\$ 603.73
Rentals on Land		4,383.71
Interest From Invested Funds		34,861.44
Interest on Deferred Sale Certificates		43,566.40
Interest on Current Funds		667.92
To Warrants Drawn	\$79,206.97	
Debit Transfers	28.00	
By Transfer		2,234.66
Balance October 1, 1920	7,082.89	
	\$86,317.86	\$86,317.86

ALBION NORMAL SCHOOL FUND.

This fund represents one half of the receipts derived from the interest on loans from the Normal School Endowment Fund, interest on deferred payments of the purchase price of Normal School land, and from rent of land belonging to the Normal School Endowment Fund. The income is used to aid in the support of the Albion Normal School.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$ 4,026.17
Rentals		819.75
Interest on Investments		21,847.33
Interest on Sale Certificates		13,815.22
Interest on Current Funds		454.41
By Transfer		577.41
To Warrants Drawn	\$36,681.89	
To Transfers	17.50	
Balance October 1, 1920	4,840.90	
	<u>\$41,540.29</u>	<u>\$41,540.29</u>

NORMAL SCHOOL ENDOWMENT FUND.

This fund is derived from the sale of land granted by the United States Government at the time of admission of Idaho into the Union and is for the support of the Normal Schools. The fund is irreducible. The receipts can be loaned upon securities prescribed by law by the State Land Commissioner.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$ 2,783.44
Sale of Land and Timber		151,133.35
Loans Redeemed		122,416.67
By Transfers		1,967.75
To Transfers	\$ 1,073.60	
To Warrants Drawn	273,869.07	
Balance October 1, 1920	3,358.54	
	<u>\$278,301.21</u>	<u>\$278,301.21</u>

NATIONAL FOREST RESERVE FUND.

This money is received under a federal statute which provides that ten per cent of all moneys received from each forest reserve during any fiscal year including the year ending June 30, shall be paid at the end thereof by the Secretary of the Treasury to the state or territory in which said preserve is situated, to be expended as the state or territorial legislature may prescribe for the benefit of the public schools and public roads of the county or counties in which the forest reserve is situated.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$107,177.43
Federal Aid		240,615.39
To Warrants Drawn	\$222,945.03	
Balance October 1, 1920	124,847.79	
	<u>\$347,792.82</u>	<u>\$347,792.82</u>

NORTH IDAHO INSANE ASYLUM FUND.

This fund is made up of and represents 8-30 of the income from the moneys loaned from the Charitable Institution Land Grant of 150,000 acres set aside at the time of the admission of the State of Idaho into the Union and is used in connection with the maintenance of the Northern Idaho Insane Asylum located at Orofino, Idaho.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$ 202.16
Charitable Institutions Fund Balance Oct. 1, 1918		14.72
Rentals		1,737.77
Interest on Loans		16,450.53
Interest on Sale Certificates		12,327.21
Interest on Current Funds		412.64
By Transfers		42.08
To Warrants Drawn	\$30,929.10	
To Transfers	127.87	
Balance Oct. 1, 1920	130.14	
	<u>\$31,187.11</u>	<u>\$31,187.11</u>

PUBLIC SCHOOL IMPROVEMENT FUND.

Under a Federal Statute and in conformance with the Idaho admission act Sections 16 and 36 of all land in the State of Idaho is set aside for the support and maintenance of the common schools within the State. This fund is made up of the receipts from the sales of said land, from five per cent of public land sales, and escheated estates. This is an endowment fund and is irreducible. The money can be loaned on securities prescribed by law, the interest being used to aid in the support of public schools.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$ 12,962.70
Sale of Land and Timber		692,989.80
Loans Redeemed		1,355,802.80
5 per cent public land sales (Federal Government)		9,731.13
Escheated Estates		22,070.01
Dog Tax (Counties)		1,282.17
By Transfer		6,594.96
To Warrants Drawn	\$2,071,426.31	
To Transfer	5,131.10	
Balance October 1, 1920	4,876.16	
	<u>\$2,081,433.57</u>	<u>\$2,081,433.57</u>

INSANE ASYLUM ENDOWMENT FUND.

This fund is created from the sale of land set aside in the admission bill amounting to 50,000 acres and is irreducible. It can be loaned by the State Land Commissioner on securities prescribed by law and approved by the State Land Board.

	Dr.	Cr.
Balance in Fund October 1, 1918		\$ 434.24
Sale of Land and Timber		32,064.81
Loans Redeemed		50,524.46
By Transfers		1,709.59

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To Warrants Drawn	\$81,576.00	
Balance October 1, 1920	3,157.10	
	<u>\$84,733.10</u>	\$84,733.10

INSANE ASYLUM FUND.

This fund is created from the moneys earned from loans made by the Commissioner of Public Investments, and interest on lands leased, known under the Idaho Admission Bill as Insane Asylum Land. The fund is used in assisting to maintain the Asylum located at Blackfoot, Idaho.

	Dr.	Cr.
Balance in Fund October 1, 1918		\$ 5,680.59
Rentals		2,645.44
Interest on Investments		19,021.00
Interest on Sale Certificates		13,809.54
Interest on Current Funds		699.16
To Transfers	\$ 802.00	
To Warrants Issued	41,041.54	
Balance October 1, 1920	12.19	
	<u>\$41,855.73</u>	\$41,855.73

LAND DEPARTMENT LOAN EXPENSE FUND

This fund is made up of moneys received by the State Land Commissioner for inspections made by land appraisers and is used in defraying the expense made by the appraisers and in the preparing of abstracts of title, making the security of loans absolute.

	Dr.	Cr.
Balance in fund Oct. 1, 1918		\$ 236.47
Miscellaneous fees		14,928.27
By transfer		13.40
To Warrants Drawn	\$11,900.99	
Balance Oct. 1, 1920	3,277.15	
	<u>\$15,178.14</u>	\$15,178.14

LEWISTON NORMAL SCHOOL FUND

This fund represents one-half of the receipts derived from the interest on loans from the Normal School Endowment Fund, interest on deferred payments of the purchase price of Normal School land and from rent of land belonging to the Normal Schools. The income tax is used to aid in the support of the Lewiston Normal School.

	Dr.	Cr.
Balance in fund Oct. 1, 1918		3,910.29
Rentals		819.75
Interest on investments		21,847.33
Interest on Certificates		13,815.22
Interest on Current Funds		454.42
By transfers		577.37
By cancelled warrant		60.00

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To Warrants Drawn	33,555.91	
To transfers	17.50	
Balance Oct. 1, 1920	7,910.97	
	<u>\$41,484.38</u>	\$41,484.38

PUBLIC SCHOOL FUND

This fund is derived from interest on loans from moneys secured through the sale of Sections 16 and 36, interest on deferred payments on loans, and rentals of the land. It is apportioned by the Superintendent of Public Instruction semi-annually to the various counties in accordance with the school population.

	Dr.	Cr.
Balance on hand Oct. 1, 1918		\$ 77,730.32
Rentals		334,549.97
Interest on loans		418,777.31
Interest on sale certificates		366,437.22
Interest on current funds		8,406.10
Right of way		45.00
Interest on Escheat		39.00
By transfer		612.75
To Warrants Drawn	\$1,035,277.61	
To transfers	7,277.78	
Balance Oct. 1, 1920	164,042.28	
	<u>\$1,206,597.67</u>	\$1,206,597.67

PUBLIC BUILDING ENDOWMENT FUND

This fund is created through moneys received from the proceeds of the sale of Public Buildings, land granted the State of Idaho under the Admission Bill and is used in assisting to construct a capitol building.

	Dr.	Cr.
Balance on hand Oct. 1, 1918		\$21,871.23
Sale of land and timber		29,486.88
Loans redeemed		9,355.64
Interest on loans		3,177.23
Interest on sale certificates		8,920.21
Interest on current funds		2,287.94
Rentals		376.50
By Transfers		3,866.23
To transfers	\$ 132.52	
Bonds paid	6,000.00	
Balance Oct. 1, 1920	73,209.34	
	<u>\$79,341.86</u>	\$79,341.86

PENITENTIARY ENDOWMENT FUND

This fund is derived from the sale of land granted by the United States government to be used in the maintenance of the Penitentiary and is loaned on securities prescribed by law and approved by the Commissioner of

Public Investments. This fund is irreducible, and constitutes an endowment to the Penitentiary.

	Dr.	Cr.
Balance on hand Oct. 1, 1918		\$ 163.14
Sale of land and timber		6,418.75
Loans redeemed		51,007.90
To warrants drawn	\$57,077.58	
Balance Oct. 1, 1920	512.21	
	\$57,589.79	\$57,589.79

PENITENTIARY FUND

This fund is derived from the interest on loans, interest on deferred payments on lands and rental of the Penitentiary Endowment Land. The income is used to aid in the support of the Penitentiary.

	Dr.	Cr.
Balance on hand Oct. 1, 1918		\$ 3,765.78
Rentals		737.87
Interest on loans		24,907.67
Interest on sale certificates		11,121.78
Interest on current funds		226.58
Convict labor		3,836.77
To warrants drawn	\$44,595.83	
Balance Oct. 1, 1920 .....	.62	
	\$44,596.45	\$44,596.45

PREDATORY ANIMAL FUND

This fund is derived from an annual tax levy of three mills on the dollar of the assessed valuation of all sheep within the State of Idaho and one-half mill on the assessed valuation of all other livestock, and is used for the extermination of predatory animals within the State of Idaho.

	Dr.	Cr.
Balance on hand Oct. 1, 1918		\$ 4,485.17
County tax		121,625.77
Recovery by Audit Commission		20.00
By transfer		5,360.21
To warrants drawn	\$116,822.14	
To old warrants paid	12.50	
To transfer	1,291.60	
Balance Oct. 1, 1920	13,364.91	
	\$131,491.15	\$131,491.15

SOLDIERS' HOME FUND

This fund is derived from the interest on loans from the Charitable Institutions land grant and represents 5-30 of the receipts therefrom, interest on deferred payments of the purchase price of said lands, and from the rents from lands belonging to this fund. The income is used to aid in the support of the Soldiers' Home

	Dr.	Cr.
Balance on hand Oct. 1, 1918		\$ 515.55
Balance Charitable Institutions Fund Oct. 1, 1918..		9.20
Rentals		1,086.10
Interest on loans		10,281.58
Interest on sale certificates		7,704.50
Interest on current funds		257.90
By transfers		1,796.57
To warrants drawn	\$19,565.81	
To transfers	79.91	
Balance Oct. 1, 1290	2,005.68	
	\$21,651.40	\$21,651.40

CHARITABLE INSTITUTIONS ENDOWMENT FUND

This fund is derived from the sale of land granted by the United States government for the support of the various charitable, penal and reformatory institutions as set out in the Admission bill and is loaned on securities prescribed by law and approved by the Commissioner of Public Investments.

	Dr.	Cr.
Balance in fund Oct. 1, 1918		\$ 246.91
Sale of land and timber		111,883.86
Loans redeemed		174,579.97
To Transfers	\$ 647.78	
To warrants drawn	285,512.75	
Balance Oct. 1, 1920	550.21	
	\$286,710.74	\$286,710.74

DEAF AND BLIND SCHOOL FUND

This fund is derived from interest and rentals of lands granted by the United States Government for the support of the various charitable, penal and reformatory institutions. Moneys apportioned to the charitable institutions fund have been set aside and used in assisting to maintain the operation of the Deaf and Blind school.

	Dr.	Cr.
Balance on hand Oct. 1, 1918		\$ 132.78
Rentals		217.22
Interest on loans		2,056.31
Interest on sale certificates		1,540.91
Interest on current funds		51.56
By transfer		5.25
Balance Charitable Institutions Fund Oct. 1, 1918.....		1.84
To transfer	\$ 15.98	
To warrants drawn	3,645.74	
Balance Oct. 1, 1920	344.15	
	\$4,005.87	\$4,005.87

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CHARITABLE INSTITUTIONS FUND.

This fund is derived from interest and rentals of lands granted by the United States government for the support of the various charitable, penal and reformatory institutions.

	Dr.	Cr.
Balance Oct. 1, 1918		\$ 55.20
Rentals		6,516.63
Interest on loans		61,689.48
Interest on sale certificates		46,451.02
Interest on current funds		1,547.40
To warrants drawn	\$ 4.00	
To transfers	116,255.73	
	\$116,259.73	\$116,259.73

GAME FUND

This fund is obtained from the sale of Fish and Game Licenses, confiscations, and the enforcement of the Game laws. It is used in carrying out the law in the protection of the fish and game of the State of Idaho.

	Dr.	Cr.
Balance October 1, 1918		\$ 38,621.02
Licenses		201,007.25
Fines, etc		49,612.53
By transfer		82.73
To warrants drawn	\$233,342.56	
To Transfers	5,250.00	
Balance Oct. 1, 1920	50,730.97	
	\$289,323.53	\$289,323.53

GENERAL INTEREST AND SINKING FUND

This fund is derived from a mill tax for the purpose of paying interest coupons and bonds as they become due, for all bond issues not otherwise specifically provided for.

	Dr.	Cr.
Balance Oct. 1, 1918		\$ 34,301.90
County tax		471,228.23
By transfers		6,168.15
To transfers	\$ 3,727.48	
To warrants drawn	9,575.00	
To interest coupons paid	67,400.00	
To bonds paid	228,000.00	
Balance Oct. 1, 1920	202,995.80	
	\$511,698.28	\$511,698.28

IDAHO TECHNICAL INSTITUTE FUND

This fund is derived from 8-30 of the earnings from the Charitable Institutions Land Grant, such as interest on invested funds, rentals, and in-

terest on deferred payments of land sold. It is used in assisting to maintain the institution at Pocatello, Idaho.

	Dr.	Cr.
Balance on hand Oct. 1, 1918		\$ 192.92
Balance Charitable Institutions Fund Oct. 1, 1918 ..		14.72
Rentals		1,737.77
Interest on loans		16,450.53
Interest on sale certificates		12,327.20
Interest on current funds		412.63
By warrant cancelled		15.22
By transfer		42.08
To transfer	\$ 127.87	
To warrants drawn	30,964.53	
Balance Oct. 1, 1920	100.67	
	\$31,193.07	\$31,193.07

INDUSTRIAL TRAINING SCHOOL FUND

This fund is derived from 8-30 of the earnings from the Charitable Institutions Land Grant, such as interest on invested funds, rentals, and interest on deferred payments of land sold. It is used in assisting to maintain the Industrial Training school at St. Anthony, Idaho.

	Dr.	Cr.
Balance Oct. 1, 1918		\$ 1,113.59
Rentals		1,737.77
Interest on loans		16,450.53
Interest on sale certificates		12,327.20
Interest on current funds		412.67
By transfer		42.08
Balance Charitable Institutions Fund Oct. 1, 1918 ..		14.72
By warrant cancelled		80.15
To transfer	232.74	
To warrants drawn	27,452.40	
Balance Oct. 1, 1920	4,493.57	
	\$32,178.71	\$32,178.71

HIGHWAY REDEMPTION NO. 3

This fund is maintained by a tax levy of 25-100 of one mill on the dollar and is based on the total assessed valuation of the State. The tax is apportioned to the various counties in proportion to the assessed valuation that each county bears to the whole. The money is used for the purpose of paying semi-annual interest on bonds.

	Dr.	Cr.
Accrued interest on bonds		\$ 3,377.39
Premium on Bonds		225.00
County tax		19,662.59
By transfer		5,916.25
To transfer	\$ 135.77	
To Interest coupons paid	14,392.50	
Balance Oct. 1, 1920	14,652.96	
	\$29,181.23	\$29,181.23

FARM MARKETS FUND.

This fund was abolished by the 1919 session of the State Legislature.

	Dr.	Cr.
By Transfer		\$1,799.00
To Warrant Drawn	\$1,799.00	
	\$1,799.00	\$1,799.00

PUBLIC INVESTMENT SUSPENSE FUND.

Chapter 181, 1919 Session Laws, provides that any state officer, department, Board or institution having or receiving money in trust or for safekeeping pending its final disposition or distribution shall deposit the same in the State Treasury in a special suspense fund from which it may be withdrawn or distributed under rules and regulations promulgated by the Department of Finance.

	Dr.	Cr.
Miscellaneous Collections		\$25,704.05
To Warrants Drawn	\$ 526.85	
To Transfers to General Fund and Endowment Funds	25,177.20	
	\$25,704.05	\$25,704.05

STATE BRAND FUND.

This money is derived from a fee collected by the Department of Agriculture for the recording of brands as fixed by law. It is used by the Department of Agriculture in meeting certain expenses in maintaining a brand law.

	Dr.	Cr.
Fees Collected by Agricultural Department		\$2,529.50
By Transfer		5,724.00
To Warrants Drawn	\$3,334.80	
To Transfer	2,243.00	
Balance October 1, 1920	2,675.70	
	\$8,253.50	\$8,253.50

GENERAL TREASURY NOTE REDEMPTION FUND.

This fund was provided for by an act of the 1919 Legislature as set out in Chapter 94, Section 6, which provides that any moneys accruing to the State of Idaho from the tax levies for the year 1919 and 1920, as provided for in the State Ad Valorem tax, shall be set aside and apportioned to said fund as a prior claim, for the payment of all treasury notes and coupons maturing during the fiscal year and authorized by the Board of Examiners.

	Dr.	Cr.
County Tax		\$1,992,539.78
By Transfer		5,277.39

To Transfer	\$ 9,192.17	
To Treasury Notes Paid	1,260,687.50	
To Interest Coupons Paid	63,312.50	
Balance October 1, 1920	664,625.00	
	\$1,997,817.17	\$1,997,817.17

STATE HIGHWAY FUND.

This fund is derived from an annual tax levy made by the State Board of Equalization, from miscellaneous collections made by the Department of Law Enforcement, from the sale of motor vehicle licenses, from dealers in motor cars, from funds received from local boards in joint contract, all donations from any source for the construction and improvement of highways, and all other fees which have heretofore or may hereafter be provided by law for the construction and improvement of state highways. Moneys apportioned to this fund are used in defraying the expense and cost of road building in the various counties.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$ 18,410.74
Contributions from Counties and Districts		530,774.46
Bond Calls		450,000.00
Sale of Treasury Notes		950,000.00
Accrued Interest on Treasury Notes		534.37
Federal Aid		504,313.02
County Tax		494,184.75
Motor Vehicle Licenses (Counties)		377,813.83
Duplicate Auto Plates (Sec. of State)		3,328.65
Miscellaneous Sales		160,019.11
Return of 1918 Revolving Fund		850.85
Refunds		938.30
By Transfer		596.20
To Transfers	\$ 2,639.44	
To Warrants Drawn	3,778,518.47	
Balance October 1, 1920		289,393.63
	\$3,781,157.91	\$3,781,157.91

STATE HIGHWAY REDEMPTION NO. 1.

This fund is maintained through ten percent of the sale of automobile licenses remitted by the counties, also ten per cent of the receipts from the Secretary of State for duplicate automobile plates, and was created for the purpose of paying the principal and interest on \$200,000.00 bond issue authorized by the Legislature in 1913.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$11,905.58
County Tax		14,636.58
Auto Licenses (Sec. of State)		369.85
Auto Licenses (Counties)		26,661.64
Refund .....		.25
By Transfer		616.21
To Transfer	\$ 53.95	
To Warrants Drawn	112.50	
To Interest Coupons Paid	17,887.50	
Balance October 1, 1920	36,136.16	
	\$54,190.11	\$54,190.11

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SCHOOL OF SCIENCE ENDOWMENT FUND.

This fund is derived from the sale of land granted by the United States Government for the support of the School of Science and is loaned on securities prescribed by law and approved by the State Land Commissioner.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$ 1,182.15
Sale of Land and Timber		54,176.55
Loans Redeemed		38,853.89
By Transfer		167.00
To Warrants Drawn	\$94,350.54	
Balance October 1, 1920	29.05	
	<u>\$94,379.59</u>	<u>\$94,379.59</u>

SCHOOL OF SCIENCE FUND.

This fund is derived from the interest on loans from the School of Science Endowment Fund, interest on deferred payments of the purchase price of School of Science Land, and from rent on land belonging to the School of Science Endowment Fund. The income is used to aid in the support of the School of Science.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$ 156.21
Rentals		7,104.28
Interest on Loans		33,391.67
Interest on Sale Certificates		20,332.87
Interest on Current Funds		363.12
Refunds		160.05
By Transfer		95.00
To Transfer	\$ 360.75	
To Warrants Drawn	54,629.50	
Balance October 1, 1920	6,612.95	
	<u>\$61,603.20</u>	<u>\$61,603.20</u>

STATE ASYLUM AND SANITARIUM FUND.

This fund consists of money taken from the inmates of the the insane asylums. It is turned into the State Treasury by the superintendents of the asylums and held in trust to be disbursed by a warrant drawn upon the fund by the state auditor as a refund to the parties from whom it was taken at the time of commitment.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$3,229.92
Money on Inmates of Asylums		1,707.86
By Transfer		235.50
To Transfer	\$ 110.74	
To Warrants Drawn	571.68	
Balance October 1, 1920	4,490.86	
	<u>\$5,173.28</u>	<u>\$5,173.28</u>

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TEACHERS CERTIFICATION FUND.

This fund is made up of fees collected by the county superintendents for certificates issued to first, second and third grade teachers, is remitted to the State Treasurer and disbursed through the State Board of Education upon teachers certification work.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$ 313.00
Teachers Examination Fees		8,830.60
By Transfer		3.00
To Transfers	\$ 914.00	
To Warrants Drawn	3,800.10	
Balance October 1, 1920	4,432.50	
	<u>\$9,146.60</u>	<u>\$9,146.60</u>

UNIVERSITY ENDOWMENT FUND.

This fund is derived from the sale of land granted by the United States Government for the support of the State University. This fund is loaned on securities prescribed by law and approved by the Commissioner of Public Investments.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$ 446.56
Sale of Land and Timber		35,869.85
Loans Redeemed		78,581.39
By Transfer		340.95
To Warrants Drawn	\$114,198.76	
Balance October 1, 1920	1,039.99	
	<u>\$115,238.75</u>	<u>\$115,238.75</u>

UNIVERSITY FUND

This fund is derived from the interest on loans from the University Endowment Fund, interest on deferred payments of the purchase price of University land, and from the rents from lands belonging to the University. The income of this fund is used to aid in the support of the University at Moscow.

	Dr.	Cr.
Balance on hand Oct. 1, 1918		\$ 216.28
Rentals		3,169.93
Interest on loans		39,197.30
Interest on Sale Certificates		22,078.42
Interest on current funds		355.62
By transfer		614.81
To transfer	\$ 1,510.95	
To warrants drawn	52,253.05	
Balance Oct. 1, 1920	11,868.36	
	<u>\$65,632.36</u>	<u>\$65,632.36</u>

HIGHWAY REDEMPTION NO. 2

This fund is maintained by a tax levy of two-tenths of a mill of the assessed valuation of the state. It is used for the redemption of bonds and

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coupons as they become due.

	Dr.	Cr.
Balance on Hand Oct 1, 1918		\$ 20,608.53
Accrued interest on bonds		14,419.76
Premium on bonds		115.00
County tax		147,531.14
By transfer		1,739.32
To transfers	\$ 2,038.84	
To warrants drawn	17,656.63	
Interest coupons paid	82,215.11	
Balance Oct. 1, 1920	82,503.17	
	\$184,413.75	\$184,413.75

LAVA HOT SPRINGS FUND

The receipts from this fund are derived from admission to the natatorium baths, commission on rentals, and miscellaneous sources; is collected by the superintendent of the Springs, is turned into the State Treasury and paid out upon warrants drawn as prescribed by law and upon the approval of the Commissioner of Public Welfare, for the care, maintenance and improvement of Lava Hot Springs.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$ 470.85
Natatorium Baths		14,351.80
Commission on Rentals		604.10
Rents		41.50
Sale of Right of Way		99.40
By Transfer		588.89
To Transfer	\$ 4.00	
To Warrants Drawn	12,837.24	
Balance October 1, 1920	3,315.30	
	\$16,156.54	\$16,156.54

GOPHER BOUNTY FUND.

The receipts into this fund was derived from the annual tax levy of 1-10 of a mill on the dollar of the assessed valuation of the State for the years 1917 and 1918. The object of this tax levy was to assist in the destruction of prairie dogs, pocket gophers, gray gophers, ground squirrels and other injurious rodents in the State. The fund was under the supervision of the Live Stock Sanitary Board until the year 1919, when, by an act of the 1919 Session of the Legislature the jurisdiction of the fund was transferred to the Extension Division of the University of Idaho to be used in cooperation with the Bureau of Biological Survey of the United States Department of Agriculture, the tax levy having been repealed in 1919.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$23,672.88
County Tax		49,233.98
By Transfer		126.89
To Transfers	\$ 27.58	
To Warrants Drawn	37,243.73	
Balance October 1, 1920	35,762.44	
	\$73,033.75	\$73,033.75

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STATE INSURANCE FUND.

The moneys received into this fund are derived from premiums on policies, penalties, interest on loans and interest on current funds. This fund is known as the State Insurance Fund and for the purpose of insuring employers against liability, for compensation under the Workingman's Compensation Law and to assure to the persons entitled thereto the compensation provided by the law.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$ 29,333.19
Premiums and Policy Fees		587,868.35
Penalties		68.00
Loans Redeemed		29,461.30
Interest on Loans		30,065.57
Interest on Current Funds		3,684.69
Refunds		142.50
By Transfer		4.00
To Transfer	\$ 223.15	
To Warrants Drawn	629,612.34	
Balance October 1, 1920	50,792.11	
	\$680,627.60	\$680,627.60

VOCATIONAL EDUCATION TRUST FUND.

The receipts into this fund are derived from what is known as the Federal Aid Trust Fund. The purpose is to aid in diffusing useful and practical information on subjects relative to agriculture and home economics.

	Dr.	Cr.
Balance on Hand October 1, 1918		\$11,223.57
Federal Aid		19,785.89
Interest on Current Funds		297.94
Refunds		349.22
To Warrants Drawn	\$25,138.77	
Balance October 1, 1920	6,517.85	
	\$31,656.62	\$31,656.62

NORMAL SCHOOL FUND.

This fund is derived from the interest on loans from the Normal School Endowment Fund, interest on deferred payments of the purchase price of Normal School Land, and from rent of land belonging to the Normal School Endowment Fund. The income is used to aid in the support of the Normal Schools.

	Dr.	Cr.
Rentals		\$ 3,192.80
Interest on Loans		44,626.91
Interest on Sale Certificates		28,950.19
Interest on Current Funds		908.83
By Transfer		10.00
To Transfer to Albion and Lewiston Normal Schools	\$77,688.73	
	\$77,688.73	\$77,688.73

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INDUSTRIAL ADMINISTRATION FUND.

This fund is made up of money paid in by employers in cases where deceased employees have no dependents and fees charged and collected by the Industrial Accident Board for copies of papers and records not requested to be certified or otherwise authenticated by the Board, and from charges for publications issued under its authority. The law provides that the expense incurred for actual and necessary travel expense shall be paid from this fund, unless otherwise provided, upon claims audited by the State Auditor and approved by the State Board of Examiners. An appropriation having been made by the 1919 Session of the Legislature to meet the foregoing expense, no disbursements were made from this fund for the last biennium.

	Dr.	Cr.
Miscellaneous Fees		\$ 22.50
Escheats		39,811.85
By Transfer		15.00
Balance October 1, 1920	\$39,849.35	
	\$39,849.35	\$39,849.35

SOLDIERS' HOME FEDERAL AID FUND.

The receipts into this fund are derived from the United States Government under an act of 1888, and is used in a cooperative way in the maintenance of the Soldiers' Home located at Boise, Idaho.

	Dr.	Cr.
Federal Aid		\$28,857.28
To Transfer	\$ 3,325.00	
To Warrants Drawn	25,298.94	
Balance October 1, 1920	233.34	
	\$28,857.28	\$28,857.28

CHAMBERLAIN-KAHN FUND.

This fund is created through moneys received from the Federal Government and a like amount from the various counties. This money is used in the prevention and control of venereal diseases.

	Dr.	Cr.
Federal Aid		\$7,686.03
To Warrants Drawn	\$6,184.21	
Balance October 1, 1920	1,501.82	
	\$7,686.03	\$7,686.03

ATHLETIC COMMISSION FUND.

This fund came into being through an act passed by the 1919 Legislature and known as Senate Bill No. 145, which among other things, provides for the appointment of a commissioner, by the Governor, which said commissioner has the sole direction, control and management of all box-

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ing, sparring, wrestling matches, and exhibitions to be conducted by any club, corporation or association within the State. A certain license or fee is required and collected by the Commissioner which is turned into the State Treasury for the creation of a fund for the payment of all expenses in connection with the duties required of the Commission.

	Dr.	Cr.
Miscellaneous Fees		\$12,810.87
Refunds		71.65
To Warrants Drawn	\$5,879.71	
Balance October 1, 1920	7,002.81	
	\$12,882.52	\$12,882.52

OCCUPATION REGISTRATION FUND.

This fund was created by an act of the 1919 Legislature and known as Senate Bill No. 187, which provides, in Section 3, the following requirements, to-wit: "All fees and renewal fees received by the Department of Law Enforcement for licenses to engage in trades occupations or professions shall be deposited in a special fund in the Treasury and known as the Occupation Registration Fund." All moneys accruing to said fund are hereby appropriated for the use of the Department of Law Enforcement in conducting a bureau or office of registration.

	Dr.	Cr.
Miscellaneous Fees		\$23,335.08
To Warrants Drawn	\$19,719.68	
Balance October 1, 1920	3,615.40	
	\$23,335.08	\$23,335.08

HEADGATE REVOLVING FUND.

This fund is created through the collections by the water masters of the various water districts covered by the irrigation projects, and is used for the installing of head gates; is paid out upon warrants drawn by the State Auditor and upon claims approved by the Commissioner of Reclamation.

	Dr.	Cr.
Miscellaneous Fees		\$30,058.87
By Transfer		405.60
To Warrants Drawn	\$28,357.54	
Balance October 1, 1920	2,106.93	
	\$30,464.47	\$30,464.47

AGRICULTURAL INSPECTION FUND.

This fund is maintained by fees collected by the Department of Agriculture and placed in the fund to be used for the maintenance of the Department.

	Dr.	Cr.
Miscellaneous fees collected by Agricultural Department		\$74,173.14

To Transfers	\$ 388.00	
To Warrants Drawn	67,905.31	
Balance October 1, 1920	5,879.83	
	<u>\$74,173.14</u>	<u>\$74,173.14</u>

CAPITOL BUILDING CONSTRUCTION FUND.

The money received and placed in this fund was derived from the sale of \$900,000.00 of State Bonds. It is used in constructing and furnishing the two wings of the Capitol Building.

	Dr.	Cr.
Sale of Bonds		\$900,000.00
Premium and Accrued Interest on Bonds		18,458.55
Interest on Current Funds		5,787.32
Interest on Loans		47,170.57
Refunds		333.00
By Transfer		2,253.95
To Transfer	\$ 517.90	
To Interest Coupons Paid	19,878.75	
To Warrants Drawn	823,960.19	
Balance October 1, 1920	129,646.55	
	<u>\$974,083.39</u>	<u>\$974,003.39</u>

STATE HIGHWAY TREASURY NOTE EXPENSE FUND.

This fund was provided for in Chapter 95, page 353, of the 1919 Session Laws, and Section 8 reads as follows: "That for the purpose of paying the expense of making said loan and the preparation and sale of said notes and the registration of the same, and all other incidental expenses in connection with said loan, and the repayment thereof, there is hereby appropriated from any moneys in the State Highway Fund of the State of Idaho, not otherwise appropriated, the sum of one thousand dollars, or so much thereof as may be necessary."

	Dr.	Cr.
By Transfer from State Highway Fund		\$1,000.00
To Warrants Drawn	\$ 381.25	
Balance October 1, 1920	618.75	
	<u>\$1,000.00</u>	<u>\$1,000.00</u>

LAND DEPARTMENT SUSPENSE FUND.

This fund is in the hands of the State Treasurer and into which money is placed temporarily and later transferred into the respective funds into which it should go, after the records have been checked and the receipt of said money thoroughly investigated insofar as the source of said receipts can be ascertained.

	Dr.	Cr.
Miscellaneous Land and Timber Sales		\$364,553.06
To Warrants Drawn	\$ 17,854.32	
To Transfers to Endowment and Interest Funds	341,782.50	
Balance October 1, 1920	4,916.24	
	<u>\$364,553.06</u>	<u>\$364,553.06</u>

HIGHWAY TREASURY NOTE REDEMPTION FUND.

This fund is a temporary fund created for the purpose of securing money sufficient to meet the payment of the interest and principal of notes authorized under and by virtue of House Bill No. 283, which gives the State Board of Examiners the power to borrow money to temporarily take care of the warrant issue and which is later reimbursed through a tax levy provided for the payment of expense incurred by the Highway Department.

	Dr.	Cr.
County Tax		\$652,017.10
Premium on Treasury Notes		26.00
Accrued Interest		1,111.11
By Transfer		2,688.77
To Transfers	\$171,967.98	
To Treasury Notes Paid	458,312.50	
To Interest Coupons Paid	25,562.50	
	<u>\$655,842.98</u>	<u>\$655,842.98</u>

TUBERCULOSIS HOSPITAL FUND.

This fund is made through a tax levy authorized by the 1919 Session of the Legislature, which amounted, for the year 1919, to \$117,030.29, and which will be reduced for the year 1920 to approximately one-half that amount. This is used for the maintenance of the tuberculosis hospitals in the State of Idaho.

	Dr.	Cr.
County Tax		\$118,925.71
To Transfer	\$ 2,105.05	
To Warrants Drawn	5,000.00	
Balance October 1, 1920	111,820.66	
	<u>\$118,925.71</u>	<u>\$118,925.71</u>

STATE PENITENTIARY SUSPENSE FUND.

This fund, like several suspense funds, is a fund into which money has been placed pending information as to where it should be apportioned.

	Dr.	Cr.
Miscellaneous Receipts		\$679.36
Balance October 1, 1920	\$679.36	
	<u>\$679.36</u>	<u>\$679.36</u>

PUBLIC WELFARE DEPARTMENT SUSPENSE FUND.

This is a fund into which money is being temporarily held pending the knowledge as to where it should be properly distributed.

	Dr.	Cr.
By Transfer		\$253.04
To Warrants Drawn	\$253.04	
	<u>\$253.04</u>	<u>\$253.04</u>

	Oct. 1, 1918	Balance	Receipts	Disbursements	Journal Transfers	Oct. 1, 1920
General Fund	\$115,806.23*	\$4,080,895.40	\$4,723,218.29	\$72,477.97	\$95,023.92	\$735,582.17*
Agricultural College Endowment Fund	71.47	190,289.76	195,398.01	57.50	6,281.86	1,187.58
Agricultural College Fund	603.73	79,670.00	79,206.97	28.00	6,044.13	7,082.89
Albion Normal School Fund	4,026.17	166,858.90	36,681.89	17.50	37,514.12	4,840.90
Capitol Building Interest and Sinking Fund	40,254.54	1,526.07	151,597.61	31,562.57	21,312.60	45,265.86
Carey Act Trust Fund	1,526.07	14,883.73	10,657.39	24.25	1.50	5,729.66
Charitable Institutions Endowment Fund	246.91	213,488.45	285,512.75	647.78	72,975.38	5,500.21
Deaf and Blind School Fund	132.78	110,448.10	3,646.74	15.98	3,873.09	344.15
Charitable Institutions Fund	53.20	250,619.78	4.00	116,255.73	5,756.48	50,730.97
Game Fund	38,621.02	471,228.23	233,342.56	5,250.00	82.73	202,995.80
General Interest and Sinking Fund	34,301.90	192.92	304,975.00	3,727.48	31,000.15	100.67
Idaho Technical Institute Fund	192.92	1,113.59	30,964.53	127.87	31,065.12	4,493.57
Industrial Training School Fund	1,113.59	434.24	27,425.40	222.74	16,745.56	3,157.10
Insane Asylum Endowment Fund	434.24	67,553.30	81,576.00	41,041.54	5,204.94	12.19
Insane Asylum Fund	5,680.59	35,628.79	44,041.54	5,460.59	13.40	3,277.15
Land Department Loan Expense Fund	236.47	14,928.27	11,900.99	17.50	37,574.09	7,910.97
Lewisiston Normal School Fund	3,910.29	4,100.00	33,555.91	81.10	20.00	4,376.28
Law Library, Boise, Fund	7,626.36	2,852.00	7,289.03	20.00	30.00	3,318.60
Law Library, Lewiston, Fund	2,646.55	3,675.00	2,189.95	379.12	50.00	1,874.69
Law Library, Pocatello, Fund	773.86	4,010.95	2,245.05	14,455.47		
Livestock Sanitary Fund	10,465.72	202,044.21	21.20	1,073.60	73,473.56	3,358.54
Normal School Endowment Fund	2,783.44	240,615.39	273,869.07	222,945.03		124,847.79
National Forest Reserve Fund	107,177.43	2,022,686.80	30,929.10	1,852.63	32,709.71	130.14
North Idaho Insane Asylum Fund	202.16	1,045,787.90	2,071,426.31	18,193.60	58,836.57	4,576.16
Public School Endowment Fund	12,962.70	36,705.90	1,035,277.61	13,684.35	89,486.02	164,042.28
Public School Fund	77,730.32	57,426.65	6,000.00	132.52	20,764.73	73,209.34
Public Building Endowment Fund	21,871.23	121,645.77	57,077.58	2,337.92	5,449.73	512.21
Penitentiary Endowment Fund	163.14	37,718.86	44,595.83	26,291.60	30,360.21	13,364.91
Penitentiary Animal Fund	3,765.78	121,645.77	116,834.64	2,639.44	172,564.18	13,364.91
State Highway Fund	4,485.17	3,300,789.36	3,778,518.47	53.95	616.21	289,393.63*
State Highway Redemption No. 1 Fund	18,410.74	41,668.32	18,000.00			36,136.16
School of Science Endowment Fund	11,905.58	66,603.61	94,350.54			29.05
	1,182.15					

REPORT OF STATE AUDITOR
RECLAMATION DEPARTMENT SUSPENSE FUND.

This is a fund in which money is being temporarily held pending information as to where it should be properly apportioned.

	Dr.	Cr.
Miscellaneous Receipts		\$186.50
Balance October 1, 1920	\$186.50	
	\$186.50	\$186.50

WARRANTS PAYABLE ACCOUNT 1917-1918 SERIES.

All warrants issued during this biennium were credited to this account at the time of issuance and charged to the respective funds. On payment of these warrants this account is charged with the amount paid and the Treasurer credited.

	Dr.	Cr.
Balance October 1, 1918		\$ 315,245.62
Warrants Drawn		1,625,455.71
By Transfers		5.09
To Warrants Redeemed	\$1,936,618.19	
To Transfer	2,546.67	
Balance October 1, 1920 Outstanding	1,541.56	
	\$1,940,706.42	\$1,940,706.42

WARRANTS PAYABLE ACCOUNT 1919-1920 SERIES.

All warrants issued during this biennium were credited to this account at the time of issuance and charged to the respective funds. On payment of these warrants this account is charged with the amount paid and the Treasurer credited.

	Dr.	Cr.
Warrants drawn to October 1, 1920		\$13,849,780.07
To Warrants Redeemed	\$12,594,190.94	
To Transfers	123.86	
Balance Outstanding October 1, 1920	1,255,465.27	
	\$13,849,780.07	\$13,849,780.07

STATE AND COUNTY LICENSES

Statement showing the operations had in connection with State and County License Account, by counties, for the biennium beginning October 1, 1918 and ending October 1, 1920.

	Debit	Credit
Ada County		
Balance October 1, 1918	\$ 753.78	
Cash and credit settlement 1917-18		\$ 753.78
Licenses issued 1919-1920	353.00	
Cash		218.50
Licenses returned		37.00
Balance October 1, 1920		97.50
	\$1,106.78	\$1,106.78
Adams County		
Balance October 1, 1918	\$179.50	
Cash and Credit settlement 1917-18		179.50
Licenses issued 1919-1920	42.00	
Cash		14.00
Licenses returned		14.50
Balance October 1, 1920		13.50
	\$221.50	\$221.50
Bannock County		
Balance October 1, 1918	131.00	
Cash and Credit settlement 1917-18		131.00
Licenses issued 1919-1920	529.50	
Cash		312.00
Licenses returned		58.00
Balance October 1, 1920		159.50
	\$660.50	\$660.50
Bear Lake County		
Balance October 1, 1918	\$1,422.52	
Cash and Credit settlement 1917-18		1,422.52
Licenses issued 1919-1920	96.00	
Cash		59.50
Licenses returned		12.50
Balance October 1, 1920		24.00
	\$1,518.52	\$1,518.52
Benewah County		
Balance October 1, 1918	\$ 9.00	
Cash and Credit settlement 1917-18		9.00
Licenses issued 1919-1920	111.00	
Cash		40.50
Licenses returned		35.00
Balance October 1, 1920		35.50
	\$120.00	\$120.00
Bingham County		
Balance October 1, 1918	\$1,149.14	
Cash and Credit settlement 1917-18		1,149.14
Licenses issued 1919-1920	335.00	
Cash		258.00
Licenses returned		28.00
Balance October 1, 1920		49.00
	\$1,484.14	\$1,484.14

School of Science Fund	156.21	52,956.08	54,629.50	360.75	8,490.91	6,612.95
Soldiers' Home Fund	615.55		19,566.81	70.91	2,005.68	2,005.68
State Asylum and Sanitarium Fund	3,229.92		571.68	110.74	235.50	4,490.86
Teachers' Certification Fund	313.00		3,800.10	914.00	3.00	4,432.50
University Endowment Fund	446.56		114,198.76		8,420.50	1,039.99
University Fund	216.28		106,371.69			11,868.36
State Highway Redemption No. 2 Fund	20,608.53		52,253.05	1,510.95	1,772.43	82,503.17
Lava Hot Springs Fund	470.85		162,065.90	99,871.74	1,739.32	3,315.30
Gopher Bounty Fund	23,672.88		15,096.80	12,837.24	4.00	35,762.44
State Insurance Fund	29,333.15		47,578.30	37,243.73	27.58	50,792.11
Vocational Education Trust Fund	11,223.57		651,290.41	629,612.34	223.15	6,517.85
Normal School Fund			20,433.05	25,138.77		
Industrial Administration Fund			76,533.95			
Soldiers' Home Federal Aid Fund			59,834.35			
Chamberlain-Kahn Fund			28,857.28			
Athletic Commission Fund			7,686.03			
Occupation Registration Fund			11,196.36			
Headgate Revolving Fund			25,021.24			
Agricultural Inspection Fund			30,058.87			
Capitol Building Construction Fund			74,173.14			
State Highway Treasury Note Expense Fund			971,749.44			
Farm Markets Fund						
Land Department Suspense Fund						
State Highway Redemption No. 3 Fund						
Public Investment Suspense Fund						
State Brand Fund						
Treasury Note Redemption (General) Fund						
Treasury Note Redemption (Highway) Fund						
Tuberculosis Hospital Fund						
State Penitentiary Suspense Fund						
Public Welfare Department Suspense Fund						
Reclamation Department Suspense Fund						
Total Operation of Departments	\$389,941.53	\$18,461,455.58	17,910,323.55	976,337.94	977,397.38	942,133.00
Warrants Payable 1917-1918	\$315,245.62	\$1,625,455.71	1,936,618.19	2,546.67	5.09	1,541.56
Warrants Payable 1919-1920		13,849,780.07	12,594,190.94	123.86		1,255,465.27
Checks Returned to Treasurer			948.00			
Grand Total	\$705,187.15	\$33,936,691.36	\$32,442,080.68	\$979,008.47	\$977,402.47	\$2,199,139.83
(* Indicates Debit Balance.)						

Blaine County

Balance October 1, 1918	\$ 16.00	
Cash and Credit settlement 1917-18		16.00
Licenses issued	93.00	
Cash		39.50
Licenses returned		29.00
Balance October 1, 1920		24.50
	<u>\$109.00</u>	<u>\$109.00</u>

Boise County

Balance October 1, 1918	\$218.29	
Cash and Credit settlement 1917-18		218.29
Licenses issued 1919-1920	39.50	
Cash		17.50
Licenses returned		11.00
Balance October 1, 1920		11.00
	<u>\$257.79</u>	<u>\$257.79</u>

Bonner County

Balance October 1, 1918	16.00	
Cash and Credit settlement 1917-18		16.00
Licenses issued 1919-1920	116.50	
Cash		68.50
Licenses returned		13.00
Balance October 1, 1920		35.00
	<u>\$132.50</u>	<u>\$132.50</u>

Bonneville County

Balance October 1, 1918	\$ 55.00	
Cash and Credit settlement 1917-18		55.00
Licenses issued 1919-1920	261.00	
Cash		168.50
Licenses returned		12.50
Balance October 1, 1920		80.00
	<u>\$316.00</u>	<u>\$316.00</u>

Boundary County

Balance October 1, 1918	\$11.50	
Cash and Credit settlement 1917-18		11.50
Licenses issued 1919-1920	73.00	
Cash		43.50
Licenses returned		7.50
Balance October 1, 1920		22.00
	<u>\$84.50</u>	<u>\$84.50</u>

Butte County

Licenses Issued 1919-1920	\$86.00	
Cash		29.00
Licenses returned		6.00
Balance October 1, 1920		51.00
	<u>\$86.00</u>	<u>\$86.00</u>

Camas County

Licenses issued 1919-1920	\$53.00	
Cash		14.00
Licenses returned		17.50
Balance October 1, 1920		21.50
	<u>\$53.00</u>	<u>\$53.00</u>

Canyon County

Balance October 1, 1918		\$108.63
Debit settlement 1917-18	108.63	
Licenses issued 1919-1920	249.00	
Cash		180.00
Licenses returned		8.00
Balance October 1, 1920		61.00
	<u>\$357.63</u>	<u>\$357.63</u>

Caribou County

Licenses issued 1919-1920	\$33.50	
Cash		23.00
Balance October 1, 1920		10.50
	<u>\$33.50</u>	<u>\$33.50</u>

Cassia County

Debit balance October 1, 1918	44.00	
Cash and Credit settlement 1917-18		44.00
Licenses issued 1919-1920	225.00	
Cash		185.50
Licenses returned		18.50
Balance October 1, 1920		21.00
	<u>\$269.00</u>	<u>\$269.00</u>

Clark County

Balance October 1, 1918	49.00	
Cash		21.00
Licenses returned		11.00
Licenses issued 1919-1920		17.00
	<u>\$49.00</u>	<u>\$49.00</u>

Clearwater County

Balance October 1, 1918	78.00	
Cash and Credit settlement 1917-18		78.00
Licenses issued 1919-1920	82.50	
Cash		48.50
Licenses returned		18.00
Balance October 1, 1920		16.00
	<u>\$160.50</u>	<u>\$160.50</u>

Custer County

Balance October 1, 1918	190.36	
Cash and Credit settlement 1917-18		190.36
Licenses issued 1919-1920	113.50	
Cash		63.50
Licenses returned		14.00
Balance October 1, 1920		36.00
	<u>\$303.86</u>	<u>\$303.86</u>

Elmore County

Balance October 1, 1918	217.43	
Cash and Credit settlement 1917-18		217.43
Licenses issued 1919-1920	98.00	
Cash		63.00
Licenses returned		18.00
Balance October 1, 1920		20.00
	<u>\$315.43</u>	<u>\$315.43</u>

Franklin County

Licenses issued 1919-1920	88.00	
Cash		74.00
Licenses returned		6.50
Balance October 1, 1920		7.50
	<u>\$88.00</u>	<u>\$88.00</u>

Fremont County

Balance October 1, 1918	26.50	
Cash and Credit settlement 1917-18		26.50
Licenses issued 1919-1920	180.50	
Cash		97.50
Licenses returned		57.00
Balance October 1, 1920		26.00
	<u>\$207.00</u>	<u>\$207.00</u>

Gem County

Balance October 1, 1918	4.00	
Cash and Credit settlement 1917-18		4.00
Licenses issued 1919-1920	123.50	
Licenses returned		21.50
Cash		62.00
Balance October 1, 1920		40.00
	<u>\$127.50</u>	<u>\$127.50</u>

Gooding County

Balance October 1, 1918	2.50	
Cash and Credit settlement 1917-18		2.50
Licenses Issued 1919-1920	98.50	
Licenses returned		6.00
Cash		78.00
Balance October 1, 1920		14.50
	<u>\$101.00</u>	<u>\$101.00</u>

Idaho County

Balance October 1, 1918	10.00	
Cash and Credit settlement 1917-18		10.00
Licenses issued 1919-1920	160.00	
Licenses returned		16.50
Cash		107.50
Balance October 1, 1920		36.00
	<u>\$170.00</u>	<u>\$170.00</u>

Jefferson County

Balance October 1, 1918		57.75
Debit settlement 1917-1918	57.75	
Licenses issued 1919-1920	138.00	
Licenses returned		9.00
Cash		105.00
Balance October 1, 1920		24.00
	<u>\$195.75</u>	<u>\$195.75</u>

Jerome County

Licenses issued 1919-1920	64.00	
Licenses returned		11.00
Cash		51.50
Balance October 1, 1920		31.50
	<u>\$94.00</u>	<u>\$94.00</u>

Kootenai County

Balance October 1, 1918 .....	.50	
Cash and Credit settlement 1917-18 .....		.50
Licenses issued 1919-1920	198.00	
Licenses returned		9.00
Cash		137.00
Balance October 1, 1920		52.00
	<u>\$198.50</u>	<u>\$198.50</u>

Latah County

Balance October 1, 1918	23.50	
Cash and Credit settlement 1917-18		23.50
Licenses issued 1919-1920	186.00	
Licenses returned		6.50
Cash		155.00
Balance October 1, 1920		24.50
	<u>\$209.50</u>	<u>\$209.50</u>

Lemhi County

Balance October 1, 1918	149.31	
Cash and Credit settlement 1917-18		149.31
Licenses issued 1919-1920	73.00	
Licenses returned		15.50
Cash		47.00
Balance October 1, 1920		10.50
	<u>\$222.31</u>	<u>\$222.31</u>

Lewis County

Licenses issued 1919-1920	108.00	
Licenses returned		13.00
Cash		76.50
Balance October 1, 1920		18.50
	<u>\$108.00</u>	<u>\$108.00</u>

Lincoln County

Balance October 1, 1918	500.00	
Cash and Credit settlement 1917-18		500.00
Licenses issued 1919-1920	112.50	
Licenses returned		20.50
Cash		63.00
Balance October 1, 1920		29.00
	<u>\$612.50</u>	<u>\$612.50</u>

Madison County

Balance October 1, 1918	9.50	
Cash and Credit settlement 1917-18		9.50
Licenses issued 1919-1920	114.50	
Licenses returned		10.00
Cash		85.50
Balance October 1, 1920		19.00
	<u>\$124.00</u>	<u>\$124.00</u>

Minidoka County

Balance October 1, 1918		5.50
Debit settlement 1917-1918	5.50	
Licenses issued 1919-1920	140.50	
License returned		11.50

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Cash	95.00	
Balance October 1, 1920	34.00	
	<u>\$146.00</u>	<u>\$146.00</u>
Nez Perce County		
Balance October 1, 1918		28.22
Cash and Debit settlement 1917-18	28.22	
Licenses issued 1919-1920	201.00	
License returned		12.50
Cash		142.50
Balance October 1, 1920		46.00
	<u>\$229.22</u>	<u>\$229.22</u>
Oneida County		
Balance October 1, 1918		264.00
Debit and Credit settlement 1917-18	264.00	
Licenses issued 1919-1920	65.50	
License returned		8.00
Cash		24.50
Balance October 1, 1920		33.00
	<u>\$329.50</u>	<u>\$329.50</u>
Owyhee County		
Balance October 1, 1918	238.15	
Cash and Credit settlement 1917-18		238.15
Licenses issued 1919-1920	30.50	
License returned		8.00
Cash		13.50
Balance October 1, 1920		9.00
	<u>\$268.65</u>	<u>\$268.65</u>
Payette County		
Licenses issued 1919-1920	73.50	
License returned		11.50
Cash		47.50
Balance October 1, 1920		14.50
	<u>\$ 73.50</u>	<u>\$ 73.50</u>
Power County		
Balance October 1, 1918	64.32	
Cash and Credit settlement 1917-18		64.32
License issued	98.00	
License returned		23.00
Cash		48.00
Balance October 1, 1920		27.00
	<u>\$162.32</u>	<u>\$162.32</u>
Shoshone County		
Balance October 1, 1918	1,508.47	
Cash and Credit settlement 1917-18		1,508.47
Licenses issued 1919-1920	432.50	
License returned		55.50
Cash		243.50
Balance October 1, 1920		133.50
	<u>\$1,940.97</u>	<u>\$1,940.97</u>

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Teton County		
Balance October 1, 1918	31.50	
Cash and Credit settlement 1917-18		31.50
License issued	83.00	
License returned		19.50
Cash		29.50
Balance October 1, 1920		34.00
	<u>\$114.50</u>	<u>\$114.50</u>
Twin Falls County		
Balance October 1, 1918	89.50	
Cash and Credit settlement 1917-18		89.50
License issued 1919-20	417.00	
License returned		26.50
Cash		327.00
Balance October 1, 1920		63.50
	<u>\$506.50</u>	<u>\$506.50</u>
Valley County		
License issued 1919-1920	58.00	
License returned		7.00
Cash		23.00
Balance October 1, 1920		28.00
	<u>\$ 58.00</u>	<u>\$ 58.00</u>
Washington County		
Balance October 1, 1918	3.50	
Credit settlement 1917-18		3.50
License issued 1919-1920	92.00	
License returned		12.50
Cash		55.00
Balance October 1, 1920		24.50
	<u>\$ 95.50</u>	<u>\$ 95.50</u>

COUNTY COMMON CARRIER AND MOTOR VEHICLE LICENSE ACCOUNTS OCTOBER 1, 1918 TO OCTOBER 1, 1920

Statement showing the operation of the ledger accounts with reference to the motor vehicle and common carrier license for the years 1919 and 1920:

Ada County		
License Receipts	\$39,921.02	
Cash remitted		39,921.02
	<u>\$39,921.02</u>	<u>\$39,921.02</u>
Adams County		
License Receipts	2,025.86	
Cash remitted		2,002.78
Balance October 1, 1920		23.08
	<u>\$ 2,025.86</u>	<u>\$ 2,025.86</u>
Bannock County		
License Receipts	20,904.64	
Correction account double charge	2.51	
Cash remitted		20,511.10

Balance October 1, 1920	396.05	
	<u>\$20,907.15</u>	<u>\$20,907.15</u>
Bear Lake County		
License Receipts	5,744.49	
Cash Remitted		5,681.98
Balance October 1, 1920		62.51
	<u>\$ 5,744.49</u>	<u>\$ 5,744.49</u>
Benewah County		
License Receipts	3,731.81	
Cash Remitted		3,357.77
Balance October 1, 1920		374.04
	<u>\$ 3,731.81</u>	<u>\$ 3,731.81</u>
Bingham County		
License Receipts	15,316.98	
Cash Remitted		15,309.48
Balance October 1, 1920		7.50
	<u>\$15,316.98</u>	<u>\$15,316.98</u>
Blaine County		
License Receipts	4,888.44	
Cash Remitted		4,762.60
Balance October 1, 1920		125.84
	<u>\$ 4,888.44</u>	<u>\$ 4,888.44</u>
Boise County		
License Receipts	1,890.24	
Cash Remitted		1,908.49
Balance October 1, 1920	18.25	
	<u>\$ 1,908.49</u>	<u>\$ 1,908.49</u>
Bonner County		
License Receipts	6,654.59	
Cash Remitted		6,439.58
Balance October 1, 1920		215.01
	<u>\$ 6,654.59</u>	<u>\$ 6,654.59</u>
Bonneville County		
License Receipts	20,809.96	
Cash Remitted		19,938.49
Balance October 1, 1920		871.47
	<u>\$20,809.96</u>	<u>\$20,809.96</u>
Boundary County		
License Receipts	2,505.03	
Cash Remitted		2,503.78
Balance October 1, 1920		1.25
	<u>\$ 2,505.03</u>	<u>\$ 2,505.03</u>
Butte County		
License Receipts	2,620.78	
Cash Remitted		2,547.02
Balance October 1, 1920		73.76
	<u>\$ 2,620.78</u>	<u>\$ 2,620.78</u>

Camas County		
License Receipts	2,146.79	
Cash Remitted		1,919.04
Balance October 1, 1920		227.75
	<u>\$ 2,146.79</u>	<u>\$ 2,146.79</u>
Canyon County		
License Receipts	30,572.16	
Cash Remitted		30,862.95
Balance October 1, 1920	290.79	
	<u>\$30,862.95</u>	<u>\$30,862.95</u>
Caribou County		
License Receipts	2,151.27	
Cash Remitted		2,083.90
Balance October 1, 1920		67.37
	<u>\$ 2,151.27</u>	<u>\$ 2,151.27</u>
Cassia County		
License Receipts	13,738.41	
Cash Remitted		13,812.16
Balance October 1, 1920	73.75	
	<u>\$13,812.16</u>	<u>\$13,812.16</u>
Clark County		
License Receipts	1,945.05	
Cash Remitted		1,658.43
Balance October 1, 1920		286.62
	<u>\$ 1,945.05</u>	<u>\$ 1,945.05</u>
Clearwater County		
License Receipts	2,957.76	
Cash Remitted		3,041.47
Balance October 1, 1920	83.71	
	<u>\$ 3,041.47</u>	<u>\$ 3,041.47</u>
Custer County		
License Receipts	3,445.90	
Cash Remitted		3,395.47
Balance October 1, 1920		50.43
	<u>\$ 3,445.90</u>	<u>\$ 3,445.90</u>
Elmore County		
License Receipts	4,937.20	
Cash Remitted		4,856.84
Balance October 1, 1920		80.36
	<u>\$ 4,937.20</u>	<u>\$ 4,937.20</u>
Franklin County		
License Receipts	5,633.86	
Cash Remitted		5,551.37
Balance October 1, 1920		82.49
	<u>\$ 5,633.86</u>	<u>\$ 5,633.86</u>

Fremont County

License Receipts	10,152.51	
Cash Remitted		10,251.33
Balance October 1, 1920	98.82	
	<u>\$10,251.33</u>	<u>\$10,251.33</u>

Gem County

License Receipts	5,719.07	
Cash Remitted		5,629.56
Balance October 1, 1920		89.51
	<u>\$ 5,719.07</u>	<u>\$ 5,719.07</u>

Gooding County

License Receipts	8,576.57	
Cash Remitted		8,590.95
Balance October 1, 1920	14.38	
	<u>\$ 8,590.95</u>	<u>\$ 8,590.95</u>

Idaho County

License Receipts	7,915.92	
Cash Remitted		8,052.32
Balance October 1, 1920	136.40	
	<u>\$ 8,052.32</u>	<u>\$ 8,052.32</u>

Jefferson County

License Receipts	7,270.11	
Cash Remitted		7,345.66
Balance October 1, 1920	75.49	
	<u>\$ 7,345.66</u>	<u>\$ 7,345.66</u>

Jerome County

License Receipts	6,639.73	
Cash Remitted		6,648.78
Balance October 1, 1920	9.05	
	<u>\$ 6,648.78</u>	<u>\$ 6,648.78</u>

Kootenai County

License Receipts	11,910.87	
Cash Remitted		11,910.89
Balance October 1, 1920 .....	.02	
	<u>\$11,910.89</u>	<u>\$11,910.89</u>

Latah County

License Receipts	14,861.69	
Cash Remitted		15,045.95
Balance October 1, 1920	184.26	
	<u>\$15,045.95</u>	<u>\$15,045.95</u>

Lemhi County

License Receipts	4,521.18	
Cash Remitted		4,570.98
Balance October 1, 1920	49.80	
	<u>\$ 4,570.98</u>	<u>\$ 4,570.98</u>

Lewis County

License Receipts	6,127.98	
Cash Remitted		6,190.36
Balance October 1, 1920	62.38	
	<u>\$ 6,190.36</u>	<u>\$ 6,190.36</u>

Lincoln County

License Receipts	4,122.79	
Cash Remitted		3,983.98
Balance October 1, 1920		138.81
	<u>\$ 4,122.79</u>	<u>\$ 4,122.79</u>

Madison County

License Receipts	8,069.14	
Cash Remitted		7,922.82
Balance October 1, 1920		76.32
	<u>\$ 8,069.14</u>	<u>\$ 8,069.14</u>

Minidoka County

License Receipts	10,575.98	
Cash Remitted		10,582.23
Balance October 1, 1920	6.25	
	<u>\$10,582.23</u>	<u>\$10,582.23</u>

Nez Perce County

License Receipts	15,788.83	
Cash Remitted		15,787.56
Balance October 1, 1920		1.27
	<u>\$15,788.83</u>	<u>\$15,788.83</u>

Oneida County

License Receipts	6,244.60	
Cash Remitted		5,046.74
Balance October 1, 1920		1,197.86
	<u>\$ 6,244.60</u>	<u>\$ 6,244.60</u>

Owyhee County

License Receipts	3,680.11	
Cash Remitted		3,655.86
Balance October 1, 1920		24.25
	<u>\$ 3,680.11</u>	<u>\$ 3,680.11</u>

Payette County

License Receipts	8,998.38	
Cash Remitted		8,998.38
	<u>\$ 8,988.38</u>	<u>\$ 8,988.38</u>

Power County

License Receipts	4,513.29	
Cash Remitted		4,738.84
Balance October 1, 1920	225.55	
	<u>\$ 4,738.84</u>	<u>\$ 4,738.84</u>

Shoshone County

License Receipts	7,108.69	
Cash Remitted		7,204.31
Balance October 1, 1920	95.62	
	<u>\$ 7,204.31</u>	<u>\$ 7,204.31</u>

Teton County

License Receipts	2,381.91	
Cash Remitted		1,258.91
Balance October 1, 1920		1,123.00
	<u>\$ 2,381.91</u>	<u>\$ 2,381.91</u>

Twin Falls County

License Receipts	41,522.19	
Cash Remitted		41,837.51
Balance October 1, 1920	315.32	
	<u>\$41,837.51</u>	<u>\$41,837.51</u>

Valley County

License Receipts	2,339.17	
Cash Remitted		2,110.83
Balance October 1, 1920		228.34
	<u>\$ 2,339.17</u>	<u>\$ 2,339.17</u>

Washington County

License Receipts	8,697.60	
Cash Remitted		8,600.75
Balance October 1, 1920		96.85
	<u>\$ 8,697.60</u>	<u>\$ 8,697.60</u>

FISH AND GAME LICENSE ACCOUNT

January 1, 1918 to October 1, 1920.

This fund represents the operation of the Fish and Game Department and briefly outlines the magnitude of the Department insofar as the receipts and disbursements are concerned. Licenses being ordered by the State Auditor on requisition being made by the Game Warden, when printed they are delivered to the State Auditor who checks them up and reissues them to the Game Warden upon application, thereby keeping a check on the number and class of licenses issued, charging the Game Warden with the same and crediting him with licenses accounted for by sale or return, as the case may be. The above report is for twenty-one months only, no ledger account was kept in 1918, hence figures for the last three months of 1918 are not available.

	Dr.	Cr.
Licenses Issued by State Auditor 1919-1920	\$760,018.00	
Cash Remitted		\$174,760.80
Licenses Returned		296,288.85
Balance October 1, 1920		288,968.35
	<u>\$760,018.00</u>	<u>\$760,018.00</u>

STATE INSURANCE LICENSE ACCOUNT.

January 1, 1919 to October 1, 1920.

In setting up this account we do so merely to reflect an abstract of the ledger account with the Insurance Director. Licenses are printed under the direction of the State Auditor and issued to the Insurance Director upon requisition and at the same time the Director is charged with, and must account for all licenses issued to him, either in cash or by licenses returned. The following statement will reflect the magnitude of the work done under the Insurance Department. The report only covering twenty-one months, as no ledger account was kept in 1918, hence the figures for the last three months of 1918 are not available.

	Dr.	Cr.
Licenses Issued 1919-1920	\$78,547.00	
Corrections on Account Errors in Reporting		
Receipts by Insurance Director	1,824.00	
Cash and Credit for Transfers and Affidavits for Lost Licenses		\$71,617.00
Balance October 1, 1920		8,754.00
	<u>\$80,371.00</u>	<u>\$80,371.00</u>

INHERITANCE TAXES.

Abstract of accounts with the County Treasurers on the inheritance tax account for the years beginning October 1, 1918 and ending October 1, 1920.

	Dr.	Cr.
Ada County		
Balance October 1, 1918		\$ 5,645.62
Receipts Countersigned and Corrections	\$13,561.95	
Cash and Corrections		7,496.20
Balance October 1, 1920		420.13
	<u>\$13,561.95</u>	<u>\$13,561.95</u>

Adams County

Balance October 1, 1918	30.72	
Receipts Countersigned	181.06	
Cash and Corrections		211.78
	<u>\$ 211.78</u>	<u>\$ 211.78</u>

Bannock County

Balance October 1, 1918		37.27
Receipts Countersigned and Corrections	\$14,780.58	
Cash and Corrections		15,385.77
Balance October 1, 1920	642.46	
	<u>\$15,423.04</u>	<u>\$15,423.04</u>

Benewah County

Balance October 1, 1918	169.45	
Receipts Countersigned and Corrections	119.41	
Cash and Corrections		302.20
Balance October 1, 1920	13.34	
	<u>\$ 302.20</u>	<u>\$ 302.20</u>

REPORT OF STATE AUDITOR

Bingham County

Balance October 1, 1918		1,043.78
Receipts Countersigned and Corrections	1,443.05	
Cash		399.27
	<u>\$ 1,443.05</u>	<u>\$ 1,443.05</u>

Blaine County

Balance October 1, 1918		32.68
Receipts Countersigned and Corrections	680.61	
Cash and Corrections		882.57
Balance October 1, 1920	234.64	
	<u>\$ 915.25</u>	<u>\$ 915.25</u>

Boise County

Balance October 1, 1918		171.94
Receipts Countersigned and Corrections	206.19	
Cash and Corrections		479.37
Balance October 1, 1920	445.12	
	<u>\$ 651.31</u>	<u>\$ 651.31</u>

Bonner County

Balance October 1, 1918		138.90
Receipts Countersigned and Corrections	207.85	
Cash and Corrections		68.95
	<u>\$ 207.85</u>	<u>\$ 207.85</u>

Bonneville County

Balance October 1, 1918	13.66	
Receipts Countersigned and Corrections	1,187.54	
Cash and Corrections		1,313.15
Balance October 1, 1920	111.95	
	<u>\$ 1,313.15</u>	<u>\$ 1,313.15</u>

Boundary County

Receipts Countersigned	8.05	
Cash		4.90
Balance October 1, 1920		3.15
	<u>\$ 8.05</u>	<u>\$ 8.05</u>

Canyon County

Balance October 1, 1918		782.31
Receipts Countersigned and Corrections	7,553.77	
Cash and Corrections		6,419.58
Balance October 1, 1920		351.88
	<u>\$ 7,553.77</u>	<u>\$ 7,553.77</u>

Cassia County

Receipts Countersigned	1,290.78	
Cash		1,324.47
Balance October 1, 1920	33.69	
	<u>\$ 1,324.47</u>	<u>\$ 1,324.47</u>

Clearwater County

Balance October 1, 1918	168.80	
Receipts Countersigned and Corrections	1,266.85	
Cash and Corrections		331.80
Balance October 1, 1920		1,103.85
	<u>\$ 1,435.65</u>	<u>\$ 1,435.65</u>

REPORT OF STATE AUDITOR

Custer County

Balance October 1, 1918		942.54
Receipts Countersigned and Corrections	1,243.16	
Cash		489.83
Balance October 1, 1920	189.21	
	<u>\$ 1,432.37</u>	<u>\$ 1,432.37</u>

Elmore County

Balance October 1, 1918		430.90
Receipts Countersigned and Corrections	1,202.46	
Cash and Corrections		771.56
	<u>\$ 1,202.46</u>	<u>\$ 1,202.46</u>

Fremont County

Receipts Countersigned and Corrections	210.99	
Cash and Corrections		263.09
Balance October 1, 1920	52.10	
	<u>\$ 263.09</u>	<u>\$ 263.09</u>

Gem County

Receipts Countersigned	190.12	
Cash		190.12
	<u>\$ 190.12</u>	<u>\$ 190.12</u>

Idaho County

Balance October 1, 1918		2,908.83
Receipts Countersigned and Corrections	4,571.05	
Cash and Corrections		1,662.22
	<u>\$ 4,571.05</u>	<u>\$ 4,571.05</u>

Jefferson County

Balance October 1, 1918		222.45
Receipts Countersigned and Corrections	434.24	
Cash and Corrections		231.42
Balance October 1, 1920	19.63	
	<u>\$ 453.87</u>	<u>\$ 453.87</u>

Jerome County

Receipts Countersigned	288.79	
Cash		288.79
	<u>\$ 288.79</u>	<u>\$ 288.79</u>

Kootenai County

Balance October 1, 1918		409.91
Receipts Countersigned and Corrections	731.72	
Cash and Corrections		448.22
Balance October 1, 1920	126.41	
	<u>\$ 858.13</u>	<u>\$ 858.13</u>

Latah County

Balance October 1, 1918		309.23
Receipts Countersigned and Corrections	1,642.38	
Cash and Corrections		1,995.28
Balance October 1, 1920	662.13	
	<u>\$ 2,304.51</u>	<u>\$ 2,304.51</u>

Lemhi County

Balance October 1, 1918		342.52
Receipts Countersigned and Corrections	516.21	
Cash and Corrections		197.95
Balance October 1, 1920	24.26	
	<u>\$ 540.47</u>	<u>\$ 540.47</u>

Lewis County

Balance October 1, 1918		403.75
Receipts Countersigned and Corrections	551.97	
Cash and Corrections		276.98
Balance October 1, 1920	128.76	
	<u>\$ 680.73</u>	<u>\$ 680.73</u>

Lincoln County

Balance October 1, 1918		489.16
Receipts Countersigned and Corrections	489.16	
	<u>\$ 489.16</u>	<u>\$ 489.16</u>

Madison County

Receipts Countersigned	138.88	
Cash		138.88
	<u>\$ 138.88</u>	<u>\$ 138.88</u>

Minidoka County

Receipts Countersigned	326.51	
Cash		307.73
Balance October 1, 1920		18.78
	<u>\$ 326.51</u>	<u>\$ 326.51</u>

Nez Perce County

Balance October 1, 1918		1,383.47
Receipts Countersigned and Corrections	2,498.23	
Cash and Corrections		5,915.47
Balance October 1, 1920	4,800.71	
	<u>\$ 7,298.94</u>	<u>\$ 7,298.94</u>

Oneida County

Balance October 1, 1918		298.52
Receipts Countersigned and Corrections	298.52	
	<u>\$ 298.52</u>	<u>\$ 298.52</u>

Owyhee County

Receipts Countersigned	389.48	
Balance October 1, 1920		389.48
	<u>\$ 389.48</u>	<u>\$ 389.48</u>

Shoshone County

Balance October 1, 1918		3,442.59
Receipts Countersigned and Corrections	5,091.28	
Cash and Corrections		3,335.06
Balance October 1, 1920	1,686.37	
	<u>\$ 6,777.65</u>	<u>\$ 6,777.65</u>

Twin Falls County

Balance October 1, 1918		476.30
Receipts Countersigned and Corrections	3,420.85	
Cash and Corrections		2,794.73
Balance October 1, 1920		149.82
	<u>\$ 3,420.85</u>	<u>\$ 3,420.85</u>

Washington County

Balance October 1, 1918		159.12
Receipts Countersigned and Corrections	159.12	
Cash		632.73
Balance October 1, 1920	632.73	
	<u>\$ 791.85</u>	<u>\$ 791.85</u>

SCHEDULE SHOWING TOTAL AMOUNT OF WARRANTS DRAWN
AGAINST SPECIAL FUNDS FROM OCTOBER 1, 1918 TO
OCTOBER 1, 1920.

Fund	Amount Expended
Agricultural Inspection	\$ 67,905.31
Capitol Building Construction	823,960.19
Farm Markets	1,799.00
Game	233,342.56
Gopher Bounty	37,243.73
Headgate Revolving	28,357.54
Land Department Suspense	17,854.32
Lava Hot Springs	12,837.24
Occupation Registration	19,719.68
Predatory Animal	116,822.14
Predatory Animal, old warrant issued prior to 1917	12.50
Department of Public Investments Suspense	526.85
Department of Public Welfare Suspense	253.04
State Brand	3,334.80
State Highway	3,778,518.47
State Highway Treasury Note Expense	246.25
Teachers' Certification	3,800.10
Tuberculosis Hospital	5,000.00
Agriculture College Endowment	195,398.01
Charitable Institutions Endowment	285,512.75
Insane Asylum Endowment	81,576.00
Normal School Endowment	273,869.07
Penitentiary Endowment	57,077.58
Public School Endowment	2,071,426.31
School of Science Endowment	94,350.54
University Endowment	114,198.76
Agricultural College Fund	79,206.97
Albion Normal Fund	36,681.89
Charitable Institutions Fund	4.00
Idaho Technical Institution Fund	30,964.53
Industrial Training School Fund	27,452.40
Insane Asylum Fund	41,041.54
Lewiston Normal School Fund	33,555.91
Northern Idaho Sanitarium	30,929.10
Penitentiary Fund	44,595.83
Public School Fund	1,035,277.61
Deaf and Blind School Fund	3,645.74

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School of Science Fund	54,629.50
Soldiers' Home Fund	19,555.81
University Fund	52,253.05
Carey Act Trust Fund	10,657.39
Chamberlain-Kahn Fund	6,184.21
National Forest Reserve Fund	222,945.03
Soldiers' Home Federal Aid Fund	25,298.94
Vocational Education Trust Fund	25,138.77
State Athletic Commission Fund	5,879.71
Farm Loan Expense Fund	11,900.99
State Asylum and sanitarium Fund	571.68
State Insurance Fund	629,612.34
Boise Law Library Fund	7,289.03
Lewiston Law Library Fund	2,189.95
Pocatello Law Library Fund	2,245.05
Livestock Sanitary Fund	21.20
General Interest and Sinking	9,575.00
Capitol Building Interest and Sinking	110.00
Highway Redemption No. 1	112.50
Highway Redemption No. 2	17,656.63
Total	\$10,792,135.04

DISBURSEMENTS BY THE TREASURER, FROM SPECIAL FUNDS, IN
PAYMENT OF INTEREST COUPONS AND BONDS

	Amount Expended
Capitol Building Construction Bonds	\$ 19,712.50
Public Building Endowment Bonds	6,000.00
General Interest and Sinking Interest Coupons	67,400.00
Bonds	228,000.00
Capitol Building Interest and Sinking Interest Coupons	97,487.61
Bonds	54,000.00
Highway Redemption No. 1 Interest Coupons	17,887.50
Highway Redemption No. 2 Interest Coupons	82,215.11
Highway Redemption No. 3 Interest Coupons	14,392.50
Highway Treasury Note Redemption Treasury Notes	458,312.50
Interest Coupons	25,562.50
General Treasury Note Redemption Treasury Notes	1,260,687.50
Interest Coupons	63,312.50
Total	\$2,394,970.22

BOND STATEMENT

Statement Showing Bonded Indebtedness of the State of Idaho for the
Period Ending September 30, 1920.

Bonds	Series	Rate of Interest	Amount
Idaho Industrial Training School	1909	4 Pct.	\$ 55,000.00
Elk City, Ora Grande Wagon Road	1907	4 Pct.	10,000.00
Idaho Lewiston State Normal School	1909	4 Pct.	52,750.00
Idaho State Penitentiary Improvement	1909	4 Pct.	20,000.00
Paris Franklin Road	1909	4 Pct.	3,000.00

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Idaho Soldiers Home	1909	4 Pct.	18,500.00
Albion State Normal School	1909	4 Pct.	36,000.00
Academy of Idaho Improvement	1909	4 Pct.	34,000.00
North Idaho Insane Asylum Building	1909	4 Pct.	35,000.00
University of Idaho Improvement	1909	4 Pct.	52,000.00
Salmon River Bridge	1909	4 Pct.	9,000.00
Industrial Training School	1911	4 Pct.	33,000.00
Paris Franklin Road	1911	4 Pct.	2,500.00
Snake River Bridge	1911	4 Pct.	15,000.00
North and South Wagon Road	1911	4 Pct.	20,000.00
Deaf, Dumb and Blind School Building	1911	4 Pct.	30,000.00
St. Joe River Bridge	1911	4 Pct.	9,000.00
North Idaho Insane Asylum	1911	4 Pct.	35,000.00
Idaho State Sanitarium	1911	4 Pct.	25,000.00
Bonneville Co. S. F. Snake River	1911	4 Pct.	5,500.00
Ross Fork Road	1911	4 Pct.	20,000.00
University Building	1911	4 Pct.	75,000.00
Twin Falls Lincoln Bridge	1911	4 Pct.	6,000.00
Soldiers Home Improvement	1911	4 Pct.	13,000.00
State Penitentiary Improvement	1911	4 Pct.	30,000.00
Salmon-Challis Wagon Bridge	1911	4½ Pct.	7,500.00
Burley Bridge	1911	5 Pct.	10,000.00
Canyon Snake River Wagon Bridge	1911	5 Pct.	25,000.00
Leadore-Pahsimeroi Road	1911	5 Pct.	5,000.00
Kootenai Wagon Road	1911	5 Pct.	25,000.00
White Bird Dumacque Graves Creek	1911	4½ Pct.	4,000.00
Idaho State Penitentiary Improvement	1913	4 Pct.	25,000.00
Interstate Snake River Bridge	1913	4 Pct.	40,000.00
Ross Fork Road	1913	4 Pct.	19,000.00
Potato Sugar Beet Seed	1913	4 Pct.	6,000.00
Boise Yellowstone Park Highway	1913	4 Pct.	10,000.00
Lava Hot Springs Improvement	1913	4 Pct.	10,000.00
Idaho State Highway (First Issue)	1915	4½ Pct.	200,000.00
Idaho State Highway (Third Issue)	1917	4½ Pct.	200,000.00
Idaho State Highway (Second Issue)	1919	4¾ Pct.	1,000,000.00
Capitol Building	1911	4½ Pct.	750,000.00
Capitol Building	1919	4¾ Pct.	900,000.00
TOTAL			\$3,880,750.00

SCHEDULE SHOWING STATE TAX LEVY MADE AGAINST THE VARIOUS COUNTIES OF
THE STATE FOR THE YEAR 1918

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REPORT OF STATE AUDITOR

County	General Tax Levy	General Int. and Sinking	Public Build- ing Int. and Sinking	Predatory Animal	Highway Tax	Gopher Tax
Ada	\$ 77,163.75	\$ 7,014.88	\$ 3,507.44	\$ 1,816.15	\$ 3,582.65	\$ 3,582.65
Adams	10,827.34	984.30	492.15	1,030.03	492.46	492.46
Bannock	66,141.23	6,012.84	3,006.42	1,856.43	3,079.56	3,079.56
Bear Lake	18,164.49	1,651.32	825.66	988.42	829.70	829.70
Benewah	20,865.62	1,896.88	948.44	177.54	989.51	989.51
Bingham	29,097.49	2,645.22	1,322.61	1,820.27	1,457.30	1,457.30
Blaine	14,078.16	1,278.02	639.01	3,470.19	713.95	713.95
Boise	8,374.76	761.34	380.67	1,037.12	397.90	397.90
Bonner	36,919.57	3,356.32	1,678.16	168.02	1,655.68	1,655.68
Bonneville	32,245.53	2,931.42	1,465.71	1,851.04	1,500.39	1,500.39
Boundary	14,610.93	1,328.26	664.13	193.50	677.38	677.38
Butte	5,948.49	540.78	270.39	2,109.20	332.11	332.11
Camas	6,210.76	564.62	282.31	760.57	304.38	304.38
Canyon	41,180.79	3,743.70	1,871.85	2,255.38	2,022.03	2,022.03
Cassia	20,860.40	1,896.40	948.20	2,634.17	1,094.09	1,094.09
Clearwater	21,466.83	1,951.52	975.76	147.74	950.53	950.53
Custer	9,160.35	832.76	416.38	2,000.58	402.10	402.10
Elmore	21,702.22	1,972.92	986.46	3,681.51	1,025.26	1,025.26
Franklin	13,065.60	1,187.78	593.89	218.12	595.74	595.74
Fremont	30,383.05	2,762.10	1,381.05	2,595.55	1,404.50	1,404.50
Gem	8,737.18	794.28	397.14	1,631.84	504.70	504.70
Gooding	17,394.86	1,501.36	790.68	2,207.04	819.46	819.46
Idaho	28,929.61	2,629.96	1,314.98	2,268.42	1,350.28	1,350.28
Jefferson	15,150.89	1,377.36	688.68	512.20	734.41	734.41
Kootenai	39,946.37	3,631.48	1,815.74	284.15	1,861.72	1,861.72
Latah	45,015.06	4,092.28	2,046.14	552.12	1,990.60	1,990.60
Lemhi	13,688.42	1,244.40	622.20	3,175.95	621.86	621.86
Lewis	18,378.23	1,670.74	835.37	327.19	829.25	829.25
Lincoln	17,533.35	1,593.94	796.97	1,257.69	884.46	884.46
Madison	14,671.39	1,333.76	666.88	787.72	707.91	707.91
Minidoka	14,756.17	1,341.46	670.73	2,065.59	797.82	797.82
Nez Perce	36,745.49	3,340.50	1,670.25	722.54	1,603.34	1,603.34

Oneida	11,608.53	1,055.32	527.66	842.81	550.37	550.37
Owyhee	13,878.43	1,261.68	630.84	6,596.11	716.07	716.07
Payette	11,344.21	1,031.30	515.65	923.18	523.02	523.02
Power	20,796.30	1,890.58	945.29	916.14	1,013.53	1,013.53
Shoshone	65,795.98	5,981.46	2,990.73	204.14	3,170.36	3,170.36
Teton	6,151.95	559.26	279.63	391.61	313.18	313.18
Twin Falls	48,417.19	4,401.56	2,200.78	4,001.97	2,311.11	2,311.11
Valley	10,987.72	998.88	499.44	1,960.90	533.09	533.09
Washington	20,312.20	1,846.56	923.28	2,243.90	974.47	974.47
	\$978,686.89	\$88,971.50	\$44,485.75	\$64,684.74	\$46,318.23	\$46,318.23

NOTE—All the above and foregoing taxes as set out and charged to the various counties have been paid in full as indicated by the ledger account in the office of the State Auditor.

REPORT OF STATE AUDITOR

REPORT OF STATE AUDITOR

ABSTRACT OF REAL AND PERSONAL PROPERTY SHOWING EQUALIZED VALUE PLACED UPON SAME BY THE BOARD OF EQUALIZATION FOR THE YEAR 1919.

Class of Properties	Unit	Value
LANDS	Acres	Equalized
Agriculture	2,367,011.90	\$ 99,888,051.00
Timber land	1,579,455.52	20,887,967.00
Cut-over and Burnt Timber	973,169.67	4,996,682.00
Mineral	90,390.15	419,398.74
Grazing	3,695,848.50	21,620,228.00
Waste	1,167,737.56	1,940,697.00
Dry Farm	1,379,360.51	19,126,295.00
Irrigated	469,240.98	21,286,863.00
Platted acreage and residence lots (outside City)		1,108,961.00
Lots outside cities and towns		101,670.00
Standing timber land		1,484,857.00
Improvements outside cities and towns		14,435,775.00
Standing timber owned separate from land		1,205,484.00
Improvements on platted acreage and suburban residence lots		410,895.00
Other real property		30,930.00
Equities in State land		2,179,859.00
Improvements on Government and State Lands and Railroads		922,742.00
Business Lots		13,428,208.00
Residence Lots		18,334,485.00
Improvements inside cities and towns		36,402,650.00
Acreage in cities and towns		1,309,180.00
CATTLE	Number	
Thoroughbred	2,599.00	176,200.00
Graded	2,912.00	140,262.00
Common	274,792.50	8,299,527.00
Beef and Bulls	2,680	140,557.00
Oxen	136	12,555.00
Milch Cows	80,341	3,289,018.00
Migratory	52,794	1,545,961.17
Calves and Yearlings	78,132	1,204,498.00
Two year olds	690	16,273.00
HORSES		
Thoroughbred	420	51,555.00
Graded and Work	90,401	7,430,868.00
Stock	83,199.42	3,785,369.00
Stallions	628	132,193.00
Colts	11,380	293,868.00
Migratory	14,391	82,872.00
Jacks	67	6,695.00
Jennets	205	12,980.00
Mules	4,061	283,212.00
SHEEP		
Fine	9,119	96,046.00
Graded	92,378	622,579.00
Common	850,105	5,150,739.00
Migratory	1,102,866	6,581,572.00
OTHER LIVE STOCK		
Goats	892	5,734.00
Hogs	79,171	600,587.00
Bees	19,440 Stands	61,475.00

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MISCELLANEOUS

Lumber	6,250,170.00
Saw Logs	862,594.00
Wood	144,139.00
Merchandise	15,668,482.36
Wagons	198,900.00
Private Libraries	65,850.00
Automobiles	1,675.00
Bank Stock	7,236,737.98
Surgical and Scientific Instruments	4,655.00
Tools, instruments and machinery	1,176,349.00
Household goods, etc.	1,090,811.00
Furniture and fixtures	1,741,904.00
Harness, robes and saddles	131,091.00
Hay, grain and other products	105,485.00
Machinery	3,256,538.00
Net Profit of Mines	8,207,871.00
Saw and Planing Mills	2,939,610.00
Grist and Flour Mills	159,225.00
Beet Sugar Factories	2,063,250.00
Threshing Machines and Engines	343,000.00
Printing Plants	98,200.00
Smelters and Concentrators	2,375,695.00
Steamers and other water craft	149,134.00
Not otherwise classified	2,048,589.00
	\$377,865,028.15

TOTAL OF REAL AND PERSONAL PROPERTY ASSESSMENT ROLL WHICH WAS THE BASE FOR COMPUTING THE GENERAL TAX LEVY FOR THE YEAR 1920

COUNTIES	Total Equalized Valuation of Original Roll and Utilities Assessment—1919	Valuation of Subsequent or Personal Property Assessment Roll—1919	Total
Ada	\$ 35,236,974.44	\$ 3,106,490.90	\$ 38,343,465.34
Adams	4,669,132.11	325,327.00	4,994,459.11
Bannock	27,325,950.60	1,588,285.00	28,914,235.60
Bear Lake	8,968,620.12	163,230.00	9,131,850.12
Benewah	10,052,618.72	253,635.88	10,306,254.60
Bingham	15,865,049.28	664,518.31	16,529,567.59
Blaine	6,411,857.16	1,063,071.79	7,474,928.95
Boise	3,301,347.08	552,119.00	3,853,466.08
Bonner	16,490,303.03	409,923.00	16,900,226.03
Bonneville	14,516,592.76	1,014,330.00	15,530,922.76
Boundary	6,458,057.48	358,953.00	6,817,010.48
Butte	2,550,645.68	441,877.00	2,992,522.68
Camas	2,878,052.80	313,311.00	3,191,363.80
Canyon	21,403,163.88	1,878,722.61	23,281,886.49
Caribou	3,102,027.88	666,357.00	3,768,384.88
Cassia	11,527,185.07	1,189,509.00	12,716,694.07
Clark	3,878,719.20	555,979.00	4,434,698.20
Clearwater	9,729,227.00	157,730.00	9,886,957.00
Custer	3,814,400.00	447,157.00	4,261,557.00
Elmore	8,495,195.60	1,801,672.85	10,296,868.45
Franklin	7,611,840.48	192,048.00	7,803,888.48

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Fremont	9,707,331.04	1,056,826.00	10,844,371.04
Gem	5,050,135.56	653,523.17	5,703,658.73
Gooding	7,624,268.85	542,213.00	8,166,481.85
Idaho	13,714,645.78	806,755.53	14,521,401.31
Jefferson	8,115,928.57	414,088.63	8,530,017.20
Jerome	5,385,263.93	924,129.00	6,209,392.92
Kootenai	17,962,608.94	390,916.00	18,353,524.94
Latah	20,162,669.00	828,537.00	20,991,206.00
Lemhi	5,308,314.50	621,344.00	5,929,658.50
Lewis	7,947,624.82	502,881.00	8,450,505.82
Lincoln	6,351,697.72	289,461.00	6,641,158.72
Madison	6,989,182.00	596,284.25	7,585,466.25
Minidoka	6,478,391.16	434,570.00	6,912,961.16
Nez Perce	15,968,306.68	999,738.00	16,968,044.68
Oneida	5,978,439.00	262,384.00	6,240,823.00
Owyhee	6,096,885.68	1,247,214.60	7,344,100.28
Payette	5,390,960.00	443,385.00	5,834,345.00
Power	10,007,842.12	379,115.00	10,386,957.12
Shoshone	25,952,161.74	637,346.46	26,589,508.20
Teton	3,000,187.24	227,190.00	3,227,377.24
Twin Falls	24,558,762.81	2,210,035.45	26,768,798.26
Valley	4,378,802.96	812,540.98	5,191,343.94
Washington	9,299,511.89	938,672.00	10,238,183.89
	<u>\$455,616,882.35</u>	<u>\$33,363,397.41</u>	<u>\$489,060,493.76</u>

REPORT OF STATE AUDITOR

SCHEDULE SHOWING STATE TAX LEVY MADE AGAINST THE VARIOUS COUNTIES OF THE STATE FOR YEAR 1919

County	General State Tax	General Interest and Sinking	Public Bldg. Int. and Sinking	Tuberculosis Hospital	State Highway	Highway Redemption 2nd Issue	Highway Redemption 3rd Issue	Predatory Animal
Ada	\$ 155,271.56	\$ 29,812.22	\$ 9,316.50	\$ 9,085.73	\$ 76,686.93	\$ 7,668.69	\$ 1,533.74	\$ 1,536.76
Adams	21,208.66	4,072.06	1,272.50	1,241.02	9,388.91	998.90	199.78	776.97
Bannock	113,341.00	21,761.56	6,800.60	6,632.17	57,817.87	5,781.79	1,156.36	1,538.28
Bear Lake	36,256.69	6,961.28	2,175.45	2,121.57	18,263.70	1,826.37	265.27	784.80
Benewah	42,662.23	8,191.15	2,559.80	2,496.39	20,612.51	2,061.25	412.25	141.02
Bingham	62,712.40	12,040.87	3,762.80	3,669.62	33,058.54	3,305.85	661.17	1,076.68
Blaine	31,858.39	6,116.18	1,911.55	1,864.20	14,949.86	1,494.98	298.99	2,441.81
Boise	17,091.11	3,281.49	1,025.00	1,000.09	7,706.93	770.69	154.13	877.47
Bonner	71,032.04	13,638.25	4,282.02	4,156.45	33,800.46	3,380.05	676.01	177.89
Bonneville	64,601.09	12,403.50	3,876.16	3,780.14	31,061.84	3,106.19	621.23	1,343.68
Boundary	29,041.24	5,575.91	1,742.52	1,699.35	13,634.03	1,363.40	372.68	327.29
Butte	14,244.83	2,735.00	854.70	833.54	5,985.04	598.51	119.71	998.99
Camas	13,094.74	2,514.19	735.70	766.24	6,382.73	638.27	127.65	693.80
Canyon	87,324.93	16,766.38	5,239.60	5,109.83	46,563.78	4,656.37	931.28	2,311.66
Caribou	14,529.20	2,789.60	871.70	850.18	7,536.76	753.68	150.73	1,541.31
Cassia	47,119.72	9,046.77	2,827.25	2,757.22	25,433.39	2,543.34	508.67	2,189.67
Clark	16,201.59	3,110.70	972.10	948.04	8,869.40	886.94	177.39	1,159.17
Clearwater	40,727.76	7,819.72	2,443.70	2,383.18	19,773.91	1,977.40	395.48	1,350.09
Custer	17,251.57	3,312.30	1,035.10	1,009.48	8,523.11	852.31	170.47	1,779.05
Elmore	44,526.43	8,549.07	2,671.65	2,605.47	20,593.75	2,059.37	1,538.28	2,193.44
Franklin	30,579.64	5,871.29	1,834.82	1,789.37	15,607.78	1,560.78	312.15	238.07
Fremont	43,804.30	8,410.42	2,628.32	2,563.22	12,152.72	1,215.27	430.55	1,477.38
Gem	4,191.42	1,309.85	1,309.85	1,277.41	11,407.32	1,140.73	228.14	1,019.74
Gooding	33,796.72	6,488.97	2,027.85	1,977.62	16,332.97	1,633.29	326.64	1,355.61
Idaho	58,280.64	11,189.97	3,496.92	3,410.30	29,042.80	2,904.28	580.86	1,886.92
Jefferson	31,667.42	6,080.14	1,900.09	1,853.02	17,056.04	1,705.61	341.12	483.30
Jerome	20,340.31	3,905.33	1,220.45	1,190.21	12,418.79	1,241.88	248.38	1,970.31
Kootenai	80,472.19	15,450.65	4,828.45	4,708.84	36,707.05	3,670.70	734.14	266.38
Latah	88,456.73	16,983.87	5,307.50	5,176.07	41,990.37	4,199.04	839.81	468.08
Lemhi	26,748.06	6,135.63	1,604.90	1,565.17	11,859.32	1,185.92	237.18	2,130.18
Lewis	35,682.14	6,850.96	2,140.90	2,087.94	16,901.01	1,690.10	338.02	290.55

Lincoln	26,638.40	5,114.57	1,598.30	1,558.75	13,222.31	1,328.23	265.65	513.93
Madison	30,597.60	5,874.73	1,835.90	1,790.42	15,170.93	1,517.10	303.42	718.47
Minidoka	26,879.80	5,160.92	1,612.83	1,572.88	13,825.92	1,382.59	276.52	796.74
Nz Perce	68,988.05	13,245.80	4,139.38	4,036.85	33,936.10	3,393.61	678.72	678.68
Oneida	23,962.82	4,600.85	1,436.80	1,402.19	12,481.65	1,248.17	249.64	332.61
Owyhee	30,977.79	5,947.73	1,858.70	1,812.67	14,688.20	1,468.82	293.77	4,429.34
Payette	22,730.96	4,364.34	1,363.00	1,330.11	20,773.91	2,077.39	415.47	577.68
Power	43,586.94	8,368.68	2,615.28	2,550.49	53,179.01	5,317.90	1,063.58	118.64
Shoshone	135,945.49	26,101.52	8,156.92	7,954.87	64,475	6,454.48	129.99	292.08
Teton	13,553.42	2,602.26	813.22	793.08	53,538.83	5,353.89	1,070.78	3,122.19
Twin Falls	99,422.89	19,089.20	5,965.52	5,817.75	10,339.36	1,038.94	207.79	1,462.22
Valley	22,875.70	4,392.13	1,372.57	1,338.58	20,476.36	2,047.63	409.53	1,704.68
Washington	42,084.45	8,080.21	2,525.13	2,462.57				
	\$2,000,000.00	\$383,999.79	\$120,000.00	\$117,030.29	\$977,960.54	\$97,796.06	\$19,559.19	\$51,100.65

NOTE—The above and foregoing taxes have been paid in full with the exception of the following amounts from Camas County which amounts became involved on account of the failures of the First National Bank of Fairfield, Idaho.

General State Tax	General Interest and Sinking	Public Bldg. Int. and Sinking	Hospital	State Highway	Highway Redemption 2nd Issue	Highway Redemption 3rd Issue	Predatory Animal	Total
\$3,611.92	\$693.66	\$216.99	\$211.63	\$1,759.22	\$173.45	\$36.09	\$30.98	\$6,733.94

ABSTRACT OF REAL PROPERTY SHOWING EQUALIZED VALUE PLACED UPON SAME BY THE BOARD OF EQUALIZATION FOR THE YEAR 1920.

Class of Properties	Unit	Equalized Value
LANDS		
ACRES		
Agriculture	1,201,100.62	\$65,118,232.30
Timber	1,560,379.90	22,128,222.00
Cut-over and burnt land	851,452.84	4,575,241.00
Mineral land	89,726.81	421,405.00
Grazing	3,995,508.71	23,451,674.00
Waste	1,565,599.26	3,066,040.00
Irrigated	1,187,596.91	63,636,535.50
Dry	1,754,696.88	24,995,960.00
Platted Suburban Acreage	8,832.33	1,309,708.00
Improvements Outside Cities and Towns		2,012,355.00
Standing timber owned separate from land		959,927.00
Business Blocks		9,738,201.00
Other Real Property		617,215.00
Equities in state lands		368,762.00
Improvements on Government, State Lands and Railroads		124,970.00
Business Lots		14,459,539.70
Residence Lots		18,754,687.00
Improvements inside cities and towns		42,333,321.00
Acreage in cities and towns		958,186.00
CATTLE		
NUMBER		
Thoroughbred	9,201.50	582,371.00
Graded	7,690.00	425,300.00
Common	190,705	5,177,734.70
Beef	338	16,910.00
Oxen	181	10,945.00
Milk Cows	68,011	2,754,755.00
Migratory	32	864.00
Yearlings	72,347	998,530.30
Calves	5,565	75,099.60
HORSES		
Graded	70,555	5,137,923.60
Stock	71,199	2,480,095.20
Stallions	807	115,490.00
Colts	4,269	89,086.00
Migratory	325	15,880.00
Jacks	22	510.00
Mules	1,113	73,725.00
SHEEP		
Fine	18,594	178,258.00
Graded	1,092	9,536.00
Common	546,333	2,974,346.10
OTHER LIVE STOCK		
Poultry		11,958.00
Goats	103	516.00
Hogs	53,003	454,152.00
Bees	16,121 Stands	53,182.00
MISCELLANEOUS		
Lumber		6,643,748.00
Saw Logs		863,271.20
Wood		8,947.00
Merchandise		11,559,607.35
Wagons		39,985.00

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Automobiles	200.00
Automobiles in Stock	13,000.00
Private Libraries	17,200.00
Surgical and Scientific Instruments	438,530.00
Tools, Implements and Machinery	1,289,450.00
Household Goods, Jewelry, etc.	806,805.00
Furniture and Fixtures	1,141,166.00
Harness, Robes and Saddles	38,421.00
Hay, Grain and Other Products	92,870.00
Machinery	173,630.00
Net Profits on Mines	3,275,110.00
Saw and Planing Mills	2,820,350.00
Grist and Flour Mills	658,633.00
Beet Sugar Factories	3,524,460.00
Threshing Machines and Engines	910,478.00
Printing Plants	99,900.00
Smelters and Concentrators	2,370,070.00
Money on Hand	1,000.00
Steamers and Other Water Craft	270,040.00
Creameries	38,325.00
Not Otherwise Classified	1,815,767.00
Total	\$359,578,312.55

SCHEDULE SHOWING THE ASSESSED VALUATION OF THE REAL
PROPERTY ROLL AND PUBLIC UTILITIES, BY COUNTIES, FOR
THE YEAR 1920.

County	Total Equalized Valuation of Original Roll and Utili- ties Assessment—1920.
Ada	\$ 36,305,867.24
Adams	4,711,030.41
Bannock	28,147,504.59
Bear Lake	9,064,627.86
Benewah	9,656,415.83
Bingham	16,974,439.99
Blaine	6,310,760.23
Boise	3,272,647.98
Bonner	16,274,870.48
Bonneville	15,206,771.32
Boundary	6,156,318.48
Butte	2,647,799.80
Camas	3,004,101.76
Canyon	23,799,608.82
Caribou	3,256,254.75
Cassia	12,105,091.23
Clark	3,963,732.46
Clearwater	9,554,020.66
Custer	3,818,666.24
Elmore	8,679,153.03
Franklin	8,205,634.58
Fremont	10,469,553.53
Gem	5,251,758.38
Gooding	7,976,837.33
Idaho	14,154,128.56
Jefferson	9,604,318.01
Jerome	6,906,133.48
Kootenai	17,794,294.15

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Latah	20,862,028.40
Lemhi	4,880,709.10
Lewis	8,322,515.08
Lincoln	6,309,918.77
Madison	7,475,041.25
Minidoka	7,926,734.87
Nez Perce	15,701,735.62
Oneida	6,131,351.70
Owyhee	6,592,748.60
Payette	5,761,749.95
Power	9,638,299.39
Shoshone	20,516,526.87
Teton	3,070,349.66
Twin Falls	28,109,587.75
Valley	4,630,438.46
Washington	9,536,375.11
TOTAL	\$468,729,205.45

NOTE—The foregoing schedule does not include the personal property roll as the abstracts from the county auditors will not be in the hands of the State Auditor before the first of the year, hence a complete report of the total assessed valuation of the State for the Year 1920 cannot be covered in this report.

SCHEDULE SHOWING STATE TAX LEVY AGAINST THE VAARIOUS COUNTIES FOR THE YEAR 1920.

County	General State Tax	Public Interest Sinking	Bldg. General Inter- andest and Sink- ing	Predatory Animal	Highway Redemption 2nd. Issue	Highway Redemption 3rd. Issue	State Highway	Tuberculosis Hospital
Ada	\$ 135,352.43	\$ 6,134.95	\$ 2,684.04	\$ 555.70	\$ 7,261.17	\$ 1,452.23	\$ 72,611.73	\$ 4,792.93
Adams	17,630.44	798.11	349.61	254.56	942.21	188.43	9,422.16	624.31
Bannock	102,067.25	4,626.28	2,024.00	634.67	5,629.50	1,125.90	56,295.01	3,614.28
Bear Lake	32,235.43	1,461.10	639.23	628.17	1,812.93	362.59	18,129.26	1,141.48
Benewah	36,381.08	1,649.00	721.44	65.11	1,931.28	386.26	19,312.83	1,288.28
Bingham	58,349.36	2,644.73	1,157.07	654.20	3,394.89	678.98	33,948.88	2,066.20
Blaine	26,386.50	1,195.99	523.25	297.71	1,262.15	252.41	12,621.52	934.37
Boise	13,602.74	616.55	269.74	114.24	654.53	130.91	6,545.30	481.68
Bonner	59,657.80	2,704.04	1,183.02	141.62	3,254.97	650.99	32,549.73	2,112.53
Bonneville	54,824.16	2,484.95	1,087.16	750.49	3,041.35	608.27	30,413.54	1,941.37
Boundary	24,064.05	1,090.72	477.19	64.85	1,231.26	246.25	12,312.64	852.13
Butte	10,563.60	478.80	209.47	166.51	529.56	105.91	5,295.60	374.07
Camas	11,265.51	510.62	223.40	136.24	600.82	120.16	6,008.20	398.92
Canyon	82,185.06	3,725.10	1,629.73	629.83	4,759.92	951.98	47,599.22	2,910.24
Caribou	13,302.40	602.94	263.79	284.74	651.25	130.25	6,512.51	471.05
Cassia	44,889.93	2,034.67	890.17	950.82	2,421.02	484.21	24,210.19	1,589.59
Clark	15,654.48	709.55	310.43	63.90	792.75	158.55	7,927.46	554.34
Clearwater	34,900.96	1,581.91	692.08	77.72	1,910.80	382.16	19,108.04	1,235.87
Custer	15,043.30	681.85	298.31	860.62	763.73	152.75	7,637.33	532.69
Elmore	36,347.94	1,647.50	720.78	138.98	1,735.83	347.17	17,358.31	1,287.11
Franklin	27,547.73	1,248.62	546.27	204.74	1,641.13	328.23	16,411.27	975.49
Fremont	38,280.63	1,735.10	759.11	463.67	2,093.90	418.78	20,939.11	1,355.55
Gem	20,133.92	912.59	399.26	209.47	1,050.35	210.07	10,503.52	712.96
Gooding	28,827.68	1,306.64	571.65	332.31	1,595.37	319.07	15,953.67	1,020.81
Idaho	51,260.55	2,323.42	1,016.50	1,119.31	2,830.83	566.17	28,308.26	1,815.18
Jefferson	30,110.96	1,364.80	597.10	138.48	1,920.88	384.18	19,208.76	1,066.25
Jerome	21,919.16	993.51	434.66	212.36	1,381.23	276.25	13,812.27	776.17
Kootenai	64,787.94	2,936.56	1,284.75	190.77	3,558.86	711.77	35,588.59	2,294.19
Latah	74,098.96	3,358.59	1,469.38	288.36	4,170.53	834.10	41,705.26	2,623.90
Lemhi	20,931.68	948.75	415.07	1,394.36	976.16	195.23	9,761.60	741.20
Lewis	29,830.29	1,352.08	591.54	162.40	1,664.50	332.90	16,645.03	1,056.31
Lincoln	23,443.29	1,062.59	464.88	99.79	1,261.98	252.40	12,619.84	830.14

REPORT OF STATE AUDITOR

Madison	26,776.70	1,213.67	530.98	157.82	1,495.01	299.00	14,950.08	948.18
Minidoka	24,402.75	1,106.07	483.91	190.88	1,585.35	317.07	15,853.47	864.12
Nez Perce	59,897.20	2,714.88	1,187.76	300.97	3,140.35	628.10	31,403.47	2,121.00
Oneida	22,030.11	998.53	436.86	280.69	1,226.27	245.21	12,262.70	780.10
Owyhee	25,924.67	1,175.06	514.09	2,664.71	1,318.55	263.71	13,185.50	918.01
Payette	20,595.24	933.50	408.40	179.88	1,152.35	230.47	11,523.50	729.29
Power	36,665.96	1,661.91	727.09	332.37	1,927.66	385.53	19,276.60	1,298.37
Shoshone	93,860.96	4,254.32	1,861.27	44.07	4,103.30	820.66	41,033.05	3,323.69
Teton	11,392.64	516.38	225.92	195.97	614.07	122.81	6,140.70	403.42
Twin Falls	94,493.86	4,283.01	1,873.82	1,507.70	5,621.91	1,124.38	56,219.17	3,346.10
Valley	18,325.44	830.62	363.38	99.97	926.09	185.22	9,260.88	648.92
Washington	36,140.80	1,638.12	716.67	450.54	1,907.28	381.46	19,072.65	1,279.77
Totals	\$1,726,383.54	\$78,249.68	\$34,234.23	\$18,692.27	\$93,745.83	\$18,749.13	\$937,458.41	\$61,132.56

NOTE—This tax represents the levy made upon the real property assessment roll, the public utilities, but does not include the amount that will be levied against the counties on the personal property assessment roll. The entire amount stands as a charge against the counties as the payment of the same is not due to the tax collector or delinquent until after the fourth Monday in December, at which time one-half of all state and county taxes become delinquent.

REPORT OF STATE AUDITOR

REPORT OF STATE AUDITOR

STATEMENT SHOWING RATE AND TAX LEVY FOR STATE PURPOSES
FOR THE YEARS 1917, 1918, 1919 AND 1920.

	Tax Levy 1917		Tax Levy 1918	
General Tax Levy .....	.0015661	\$650,000.00	.0022	\$978,686.89
General Interest and Sink- ing Tax Levy .....	.00025	103,753.04	.0002	88,971.50
Public Building Interest Tax Levy .....	.00013	53,953.64	.0001	44,485.76
State Highway Tax Levy .....	.0001	43,759.26	.0001	46,318.23
Gopher Bounty Tax .....	.0001	43,759.26	.0001	46,318.23
Predatory Animal Tax		47,803.38		63,684.74
	.0021461	\$943,028.58	.0027	\$1,268,465.35
	Tax Levy 1919		Tax Levy 1920	
General Tax Levy .....	.00427	\$2,000,000.00	.00353	\$1,726,383.54
General Interest and Sink- ing Tax Levy .....	.00082	383,999.79	.00007	34,234.23
Public Building Interest Tax Levy .....	.00025	120,000.00	.00016	78,249.68
State Highway Tax Levy .....	.002	977,960.54	.002	937,458.41
State Highway Redemp- tion Tax No. 2 .....	.0002	97,796.06	.0002	93,745.83
State Highway Redemp- tion Tax No. 3 .....	.00004	19,559.19	.00004	18,749.13
Predatory Animal Tax		51,100.65		18,692.27
Tuberculosis Hospital Tax .....	.00025	117,030.29	.00016	61,132.56
	.00783	\$3,767,446.52	.00616	\$2,968,645.65

ABSTRACT OF ACCOUNTS WITH APPROPRIATIONS, 1919-1920

	Appropriation	Amount De- ducted by the Board of Ex- aminers	Amount Add- ed By The Board of Ex- aminers	Expended	Balance
DEPARTMENT					
Farm Markets Bureau					
Director	\$ 625.00	\$	*	\$ 625.05	\$
Clerk Hire	14,600.00			1,150.00	
Office Expense	14,000.00			747.90	
Commissioner of Agriculture	6,300.00				
Veterinarian					
Veterinarian	4,800.00			593.52	
Deputy Veterinarian	4,800.00				
Clerks and Deputies	37,560.00			3,853.84	
Maintenance	22,450.00			2,614.97	
Serum	1,500.00				
Tubercular Cattle	25,000.00				
Horticultural Inspection					
Inspector	4,800.00			600.00	
Travel Expense Inspector	1,600.00			57.62	
Deputy Inspectors	18,500.00			787.20	
Bee Inspection	4,500.00			20.00	
Stenographers	2,400.00			300.00	
Expenses	3,200.00			48.16	
Fairs, etc. Fair	45,000.00				
Boise Fair	45,000.00				
Lewiston Fair	1,500.00				
Poultry and Stock Show	5,000.00				
Seed Show					
Department of Agriculture					
Commissioner's Salary	6,300.00				
Salaries	75,375.39				
Traveling Expense	15,927.41				

5,100.00
69,168.29
15,927.41

Printing and Contingent	21,853.94	2,243.00	20,275.79	3,821.15
Bee Inspection, Seed Show and Poultry show	10,980.00		4,757.50	6,222.50
Boise Fair	45,000.00		44,977.88	22.12
Lewiston Fair	45,000.00		39,713.57	5,286.43
Deputy Tuberculosis	4,800.00		3,429.85	1,370.15
Serum	1,500.00		1,491.63	8.37
Cattle	25,000.00		16,319.25	8,680.75
Commerce and Industry				
Bank Commissioner	7,200.00		6,000.00	1,200.00
Deputy	5,400.00		4,387.50	1,012.50
Clerk	7,400.00	1,400.00	4,547.96	1,452.04
General Expense	6,545.00	1,400.00	6,617.51	1,327.49
Blue Sky Law	5,000.00		2,704.83	2,295.17
Insurance Commissioner	4,800.00		3,999.85	800.15
Clerk Hire	3,400.00		2,878.32	521.68
Expense	5,700.00	3.56	3,699.26	2,004.30
Finance				
Commissioner	6,300.00		4,760.00	1,540.00
Deputy Examiner	6,000.00		4,963.72	1,036.28
Deputies and Expense	30,000.00	2.48	21,806.72	8,195.76
Supplies	1,000.00		952.15	47.85
Budget and Taxation	6,000.00		4,170.42	1,829.58
Immigration, Labor and Statistics				
Commissioner	6,300.00		4,960.00	1,340.00
Clerk Hire	3,600.00		2,494.36	1,105.64
Office Expense	5,000.00		3,466.87	1,533.13
Law Enforcement				
Commissioner	6,300.00			6,300.00
Clerk Hire and Expense	43,700.00		11,857.74	31,842.26
State Constabulary	50,000.00		28,745.34	21,254.66
Public Investments				
Commissioner's Salary	6,300.00		5,100.00	1,200.00
Clerks and Stenographers	13,400.00	34.40	10,707.18	2,727.22
Supplies	8,600.00		6,259.55	2,340.45
Mortgage Foreclosure and Taxes		9,548.00	5,525.00	4,023.00
Refund of Interest Earnings (continuing)	10,000.00	12.48	8,821.68	1,190.80

Board of Health (Public Welfare)

Secretary	5,000.00	625.00
Stenographer	2,000.00	250.00
Office and Traveling Expense	1,800.00	68.14
Contingent	1,500.00	86.58
Board of Embalmers	200.00	
Child Welfare Supervisor	1,800.00	
Child Welfare Stenographer	1,000.00	
Child Welfare Printing	1,000.00	

Laboratories (Public Welfare)

Bacteriologist	4,800.00	600.00
Labor	1,000.00	200.00
Supplies	650.00	
Chemical and Freight	200.00	1.00
Contingent	500.00	52.35
Chemist (Chemical Department)	4,000.00	499.99
Assistant (Chemical Department)	1,000.00	100.00
Supplies (Chemical Department)	500.00	
Contingent (Chemical Department)	150.00	20.24
Vital Statistics (Chemical Department)	1,200.00	273.15

Dairy Food and Sanitary (Public Welfare)

Inspector and Commissioner	6,900.00	27.80
Office Deputy	3,000.00	
Field Deputies	15,000.00	593.82
Travel Expense, Inspector	2,000.00	
Stenographer	2,400.00	300.00
Supplies	2,800.00	33.39

Public Welfare

Commissioner's Salary	6,872.20	5,030.00	1,842.20
Salary Medical Adviser	4,375.00	3,541.68	833.32
Salary Bacteriologist	4,200.00	3,400.00	800.00
Salary Chemist	3,500.01	2,833.32	666.69
Salary Office Deputy	3,000.00	2,450.00	550.00
Salary Stenographers	6,650.00	3,459.10	3,190.90
Travel Expense, Com. and Med. Advisers	3,731.86	1,456.16	2,275.70
Salary and Expense, Field Deputy	14,406.18	9,033.80	5,372.38
Bureau of Vital Statistics	926.85	926.85	

Contingent	8,806.44		6,055.39	2,751.05
Board of Embalmers	200.00			200.00
Tuberculosis Commission	5,000.00		1,689.66	3,310.34
Lava Hot Springs Improvement	52,000.00		51,727.93	272.07
Public Works	35,000.00		31,636.98	3,363.02
Salaries		27.64	26,670.26	557.38
Maintenance	27,200.00		6,882.04	117.96
Repairs	7,000.00		5,100.00	1,200.00
Commissioner	6,300.00	96.76	6,023.37	373.39
Purchasing Bureau	6,300.00	488.40	3,993.38	195.02
Clerks and Supplies	3,700.00			
Department of Reclamation	7,200.00		6,000.00	1,200.00
State Engineer	4,800.00		4,080.00	720.00
Deputy	33,800.00		18,330.95	15,469.05
Clerk Hire, etc.	14,600.00		10,704.36	3,895.64
Expense	30,000.00		27,779.66	2,220.34
Snake River Improvement, Senate Bill No. 30	20,000.00		14,549.09	5,450.91
Investigation Water Resources, H. B. 139	2,760.00		2,574.84	185.16
Carey Act Clerk	1,800.00		950.63	849.37
Carey Act Stenographer				
Adjutant General	50,000.00	2.50	17,228.92	32,773.58
Continuing	5,000.00		5,000.00	
Home Guard Companies	2,000.00		1,999.40	.60
Sandpoint Canteen				
Attorney General	8,000.00		6,000.00	2,000.00
Attorney General	6,000.00		4,959.68	1,040.32
First Assistant	5,000.00		4,109.35	890.65
Second Assistant	4,800.00		3,762.50	1,037.50
Third Assistant	6,000.00		4,299.30	1,700.70
Special Assistant	5,800.00		4,773.92	1,026.08
Stenographers	2,100.00		1,445.15	654.85
Office Expense	1,000.00		741.73	258.27
Travel Expense	1,000.00		140.86	859.14
Travel Expense Outside State (continuing.				
State Auditor	6,000.00		4,500.00	1,500.00
Auditor	5,400.00		4,467.30	932.70
Deputy				

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REPORT OF STATE AUDITOR

Clerks	12,740.00		10,916.28	1,823.72
Supplies	4,800.00	17.50	4,196.57	620.93
Board of Education				
Board Honorarium	1,000.00		525.00	475.00
State Superintendent	4,800.00		3,600.00	1,200.00
Superintendent's Clerical Assistant	4,000.00		400.00	3,600.00
Salaries	32,284.00		25,061.95	7,222.05
Expense	16,066.00		13,917.45	2,148.55
Board of Equalization				
Field Investigation	5,000.00		4,943.51	56.49
Travel Expense, Examiners	2,500.00		2,077.91	422.09
Clerk Hire	500.00		427.99	72.01
Supplies	750.00		742.97	7.03
District Court				
Judges	120,000.00		89,794.26	30,205.74
Reporters	75,000.00		56,466.62	18,533.38
Travel Expense of Judges	12,000.00		8,663.03	3,336.97
Travel Expense of Reporters	8,100.00		7,487.78	612.22
G. A. R. (Assistant Adjutant General)				
Assistant Adjutant General	1,800.00		1,500.00	300.00
Office Expense	600.00		595.87	4.13
Expense of Encampment	500.00		500.00	
Governor				
Governor	10,000.00		7,500.00	2,500.00
Secretary	5,000.00		4,136.37	863.63
Stenographers and Clerks	6,000.00		5,015.72	984.28
Supplies	4,400.00	5.45	3,481.86	923.59
Governor's Conference	450.00		229.03	220.97
Clear Listing Land	500.00			500.00
Traveling Expense	1,500.00		560.90	939.10
Contingent	2,000.00	.75	365.70	1,635.05
Historical Society				
Librarian	2,400.00		2,000.00	400.00
Assistant Librarian	2,400.00		2,000.00	400.00
Travel Expense Trustees	200.00			200.00
Books	300.00		284.75	15.25
Supplies	150.00		18.97	131.03
Printing	125.00			125.00

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Industrial Accident Board				
Commissioners	18,000.00		14,276.85	3,723.15
Clerk	13,600.00		9,550.44	4,049.56
Traveling Expense of Commissioners	5,000.00		1,752.02	3,247.98
Supplies	3,400.00		2,386.83	1,013.17
Miscellaneous	1,000.00		990.98	9.02
Land Department				
Commissioner	6,000.00		4,428.99	1,571.01
Draftsman	3,000.00		2,479.17	520.83
Timber Cruiser	3,600.00		2,333.51	1,266.49
Cruiser for Southern Idaho, Sal. and Ex.	2,500.00		2,231.16	268.84
Salary, Three Appraisers	7,000.00		4,497.21	2,502.79
Travel Ex., Land Board, Cruiser and Appraisers	10,000.00		7,936.96	2,063.04
Stenographers, Office Expenses and Contingent	14,000.00	7.60	12,125.23	1,882.37
Chief Clerk	3,600.00		3,130.00	470.00
Two Certificate Clerks	7,200.00		6,191.93	1,008.07
Bookkeeper	3,000.00		2,229.43	770.57
Fire Protection				
North Idaho	50,000.00		49,671.00	329.00
South Idaho	6,000.00		11,028.67	2.44
Register Land Department Three Months	625.00	34.40	590.60	
Legal Fees	3,000.00		2,999.50	.50
Mortgage Foreclosure and Taxes	10,000.00	9,548.00	452.00	
Legislature				
Regular Session, Maintenance	80,000.00		70,190.92	9,809.08
Special Session, Maintenance	7,500.00	5.20	6,248.05	1,257.15
Printing Session Laws, Special Session				
Fifteenth Legislature H. B. No. 2	250.00			250.00
Mine Inspector				
Salary	4,800.00		3,600.00	1,200.00
Stenographer	2,400.00		2,000.00	400.00
Traveling Expense	2,000.00		1,956.52	43.48
Supplies	1,800.00		1,482.39	317.61
Contingent	500.00		94.64	405.36
Public Utilities				
Commissioner's Salary	21,600.00		16,703.30	4,896.70
Secretary	5,040.00		4,200.00	840.00

Engineer	7,200.00		4,970.00	2,230.00
Accountant	5,160.00		4,300.00	860.00
Reporter	4,200.00		3,454.73	745.27
Stenographers	7,200.00		5,500.85	1,699.15
Filing Clerk	2,400.00		2,000.00	400.00
Rate Expert	5,400.00		4,500.00	900.00
Supplies	5,650.00		5,280.70	369.30
Traveling Expense	6,000.00		4,524.85	1,475.15
Contingent	3,600.00		354.97	3,245.03
Examination of Valuations and Utilities	45,000.00		13,744.86	31,255.14
Secretary of State				
Salary	6,000.00		4,500.00	1,500.00
Traveling Expense	500.00			500.00
Chief Clerk	5,000.00		4,032.44	967.56
Stenographers and Clerks	12,840.00		10,073.54	2,766.46
Printing Certain Laws	1,500.00		1,500.00	
Printing Session Laws	2,500.00		2,500.00	
Printing House and Senate Journals	2,000.00		2,000.00	
Bound Statutes for Members of Legislature	1,500.00			1,500.00
Supplies	5,900.00	225.50	5,797.83	327.67
Board Canvassers	200.00			200.00
Printing Report	350.00			350.00
Supreme Court				
Salary of Justices	30,000.00		22,500.00	7,500.00
Salary of Law Clerk for Chief Justice	4,800.00		600.00	4,200.00
Salary of Law Clerk for one Associate Justice	4,800.00		3,200.00	1,600.00
Salary of Law Clerk for one Associate Justice	4,800.00		4,000.00	800.00
Salary Stenographer for Chief Justice	3,000.00		2,500.00	500.00
Salary Stenographer one Associate Justice	3,000.00		2,500.00	500.00
Salary Stenographer one Associate Justice	3,000.00		2,500.00	500.00
Clerk	5,000.00		3,750.00	1,250.00
Boise Deputy	2,640.00		2,200.00	440.00
Lewiston Deputy	2,160.00		1,500.00	660.00
General Expense	10,000.00		4,744.44	5,255.56
Publication of Records	3,650.00		1,711.26	1,938.74
Lewiston Building, etc.	2,000.00		2,000.00	
Insurance	500.00	16.10	516.10	

Law Libraries			2,000.00	400.00
Boise Librarian	2,400.00		1,000.00	200.00
Assistant Librarian	1,200.00		1,564.30	173.20
Lewiston Library Maintenance	1,400.00	337.50	1,489.12	
Pocatello Law Library	1,140.00	349.12		300.00
Boise Law Library (continuing)	300.00			
Traveling Library			2,145.00	495.00
Librarian	2,640.00		1,462.50	337.50
Assistant Librarian	1,800.00		2,195.49	4.51
Books	2,200.00		428.98	171.02
Freight and Express	600.00		713.12	186.88
Office Expense	900.00			
Treasurer			6,000.00	2,000.00
Salary	8,000.00		4,200.00	1,200.00
Deputy	5,400.00		9,413.05	2,386.95
Clerks	11,800.00		3,906.17	3,843.83
Supplies	7,750.00		21,132.57	3,867.43
State Audit	25,000.00		1,883.18	3,116.82
Council of Defense	5,000.00			
Miscellaneous			119,456.00	
Gem Irrigation District, House Bill No. 165	119,456.00		733.58	29,953.92
Treasury Notes	30,687.50		24,723.00	277.00
Printing Compiled Laws, House Bill No. 207	25,000.00		3,621.73	46,378.27
Soldier's Memorial, House Bill No. 46	50,000.00			75,000.00
Star-McCall Road, House Bill 120	75,000.00		2,500.00	500.00
Arrow Rock Road, Smith Prairie H. B. No. 141	3,000.00		6,092.98	1,407.02
State Convention Delegates, Senate Bill No. 68	7,500.00			100,000.00
Idaho Soldiers' Settlement, House Bill No. 100	100,000.00			3,899.00
Bounty, House Bill No. 121	3,899.00			10,000.00
Boundary Co. Bridge Kootenai river S. B. 178	10,000.00			25,000.00
Drainage Spokane River, House Bill No. 166	25,000.00			750.00
Commission on Uniform Laws, H. B. No. 98	750.00			10,000.00
Improvement Shoshone Falls Park, H. B. 226	10,000.00			75,000.00
Road Materials, Senate Bill No. 148	75,000.00			
University of Idaho			44,330.82	423,122.45
Maintenance	489,698.00		1,364.13	128,151.19
Administration	175,290.00		50.00	213,690.96
Agriculture Extension	286,943.00			73,302.04

Home Station	19,200.00		13,373.56	5,826.44
Sandpoint Station	13,150.00	509.58	11,118.52	2,541.06
Caldwell Station	20,200.00	462.00	16,582.92	4,079.08
Aberdeen Station	7,650.00		7,330.44	319.56
Highland Station	11,000.00		10,990.60	9.40
Insect Pests, Soil, etc.	6,500.00		5,461.86	1,038.14
Alfalfa Weevil	20,000.00		7,956.68	12,043.32
Administration Building Wing	44,361.00		36,758.57	7,602.43
Fire Protection System	20,000.00	302.94	18,623.48	1,679.46
Good Roads Laboratory	3,000.00		2,673.81	326.19
Walks and Lights	4,000.00		3,966.13	33.87
Dairy Building Floor	1,500.00		1,450.49	49.51
Poultry House	1,500.00		1,475.00	25.00
Lewiston Normal School			118,872.25	28,817.75
Salaries	147,690.00		57,643.61	285.45
Operation and Expense	54,310.00	3,619.06	408.56	91.44
Campus Improvement	500.00			4,500.00
Ventilating System	4,500.00		2,000.00	
Movable Dormitories	2,000.00		94,114.35	55,885.65
Administration Building	150,000.00		15,000.00	
Land	15,000.00			
Albion Normal School			74,500.18	38,199.82
Salaries	112,700.00		52,418.51	19,102.75
Operation and Expense	71,300.00	221.26		
Technical Institute			112,186.92	11,487.09
Salaries	120,000.00	3,674.01	74,841.16	2,858.32
Operation and Expense	66,000.00	15,373.49	6,000.00	
Physical Education Building	6,000.00		2,619.92	1,380.08
Heating Plant	4,000.00		6,000.00	
Campus	6,000.00		4,000.00	
Farm Land	4,000.00		28,790.00	1,210.00
Additional Land	30,000.00			
Industrial Training School			55,351.80	9,648.20
Salaries	65,000.00		125,541.59	7,062.77
Operation and Expense	127,700.00	4,904.36	45,436.39	4,563.61
Girls Building, etc.	50,000.00		3,159.82	840.18
Boiler	4,000.00		2,410.24	7,589.76
Distributing System	10,000.00			

Lockers	1,000.00		695.74	304.26
Granary	1,000.00		1,000.00	
Auto and Wagon Road	1,700.00		1,699.93	.07
Deaf and Blind School	57,500.00		40,314.58	17,185.42
Salaries	39,324.00	89.31	36,504.26	2,909.05
Operation and Expense	2,500.00			2,500.00
Laundry	750.00		448.50	301.50
Silo and Walks	60,000.00		60,000.00	
School Building and Shop				
Soldiers' Home	2,400.00		2,000.00	400.00
Salary of Commandant	24,540.00		19,813.20	4,726.80
Salary of Employees	71,300.00	516.96	60,264.72	11,552.24
Maintenance	600.00		600.00	
Auto Truck	1,390.00		1,054.69	335.31
Flag Pole	45,000.00	75.00	45,044.00	31.00
Buildings				
Penitentiary	3,600.00		3,000.00	600.00
Salary of Warden	36,240.00	25.25	30,623.37	5,641.88
Salary of Employees	95,250.00	11,548.03	99,677.91	7,120.12
Maintenance	1,000.00	179.99	1,179.99	
Power House and Farm Equipment	1,000.00		956.05	43.95
Repairs on Roof and Building	5,000.00		2,451.14	2,548.86
Barn and Hog Pens	7,500.00		6,412.47	1,087.53
Women's Dormitory	7,500.00		2,950.20	4,549.80
Kitchen Repair, etc.	150.00			150.00
Penitentiary Library (continuing)				
Northern Idaho Sanitarium	6,000.00		4,708.33	1,291.67
Salary Superintendent	34,900.00		25,810.51	9,089.49
Salary Employees	81,650.00	4,279.64	85,857.47	72.17
Maintenance	1,200.00		549.60	650.40
Roads and Corrals	3,800.00		604.23	3,195.77
Cow Barns, etc.	4,000.00			4,000.00
Isolation Hospital				
Idaho Insane Asylum	6,000.00		5,000.00	1,000.00
Salary Superintendent	4,000.00		3,401.77	598.23
Farm Supervisor	37,740.00		28,502.87	9,237.13
Salary Employees	81,500.00	14,855.45	93,279.58	3,075.87
Maintenance				

Hospital, etc.	12,500.00		2.65	12,497.35
Silo, etc.	3,300.00		910.15	2,389.85
Planting New Land	10,000.00		1,192.48	8,807.52
Idaho State Sanitarium				
Salary Superintendent	6,000.00		5,000.00	1,000.00
Salary Employees	24,080.00		15,708.13	8,371.87
Maintenance	55,025.00	909.49	37,796.81	18,137.68
Building Wings, etc.	100,000.00		91,607.39	8,392.61
Dairy Herd	2,000.00		1,227.50	772.50
Refrigerating Plant and Sewer Expense	3,000.00		2,360.00	640.00
Water System	3,000.00		2,920.04	79.96
Childrens' Home F. and A. Society				
Boise	10,000.00		8,423.86	1,576.14
Lewiston	5,000.00		4,045.10	954.90
Special Provision for Transportation of Children, Chapter 198, 1911 Session Laws	2,700.00		800.00	1,900.00
University of Idaho				
Pure Seed (continuing)	10,000.00		8,231.89	1,768.11
Student Army Training Corps	30,000.00	2,325.79	32,325.79	
Vocational Education	38,419.77	253.55	21,909.10	16,764.22
Interest Refunds				
Refund of Inheritance Tax	516.37		516.37	
Relief				
House Bill No. 39, Phoenix Lumber Co.	2,344.80		2,344.80	
House Bill No. 110, A. F. Whiteway	15,000.00		15,000.00	
House Bill No. 103, Standard Lumber Co.	3,249.95		3,249.95	
House Bill No. 182, W. A. Lauder	2,157.55		2,157.55	
House Bill No. 38, First Nat'l Bank of Moscow	9,200.64		9,200.64	
Bureau of Mines and Geology	30,000.00	262.03	25,547.20	4,714.83
Section 7032, Lemhi, Portneuff and Pahsimeroi River Surveys	12,687.58		12,687.58	
Deficiencies, House Bill 275				
Soldiers' Home	11,416.30		11,057.09	359.21
Lewiston Normal	24,458.32		24,458.32	
Technical Institute	7,012.31		6,980.65	31.66
Capitol Building	4,518.60		4,518.60	
Northern Idaho Sanitarium	10,504.13		10,504.13	
Idaho Insane Asylum	8,308.74		8,308.74	

Council of Defense	22,828.05	21,287.71	1,540.34
Adjutant General	1,283.57	1,207.57	545.92
Miscellaneous	55,518.81	55,518.81	
Relief of Moscow Hdw. Co., Chapter No. 92	1,174.77	1,174.77	
	\$5,832,523.76	\$14,656.41	\$1,478,605.18

NOTE—In the above tabulation it will be noted that the Farm Markets Bureau, Veterinarian, Horticultural Inspection and Fairs, etc., show amounts under the "expended column" but no balance; this is due to the fact that under Senate Bill No. 19, passed by the last Legislature, these four departments were consolidated and are now known as the Department of Agriculture. The balances from these four departments form the appropriation for the Department of Agriculture. The same can be said of the Board of Health, Laboratories and Dairy Food and Sanitary, as the balances from these appropriations now form the appropriation for the Department of Public Welfare.

The money expended under Section 1032 will be refunded to the State by a tax levy against the counties in which the surveys were made.

SCHEDULE SHOWING SALE OF LAND AND TIMBER SOLD, ALSO REPAYMENT OF LOANS MADE FROM THE VARIOUS ENDOWMENT LAND GRANTS FROM OCTOBER 1, 1918 TO OCTOBER 1, 1920.

	Sale of Land and Timber	Loans Redeemed	Total
School	\$692,989.80	\$1,335,802.80	\$2,028,792.60
University Endowment Land	35,869.85	78,581.39	114,451.24
Normal School	151,133.35	122,416.67	273,550.02
School of Science	54,176.55	38,853.89	93,030.44
Agricultural College	73,241.36	123,330.26	196,571.62
Insane Asylum	32,064.81	50,524.46	82,589.27
Penitentiary	6,418.75	51,007.90	57,426.65
Charitable Institutions	111,883.86	174,579.97	286,463.83
Public Bldg. Endowment Land	29,486.88	9,355.64	38,842.52
	\$1,187,265.21	\$1,984,452.98	\$3,171,718.19

SCHEDULE SHOWING EARNINGS FROM RENTALS OF LAND, ALSO INTEREST EARNINGS ON INVESTED FUNDS AND INTEREST ON SALE CERTIFICATES FROM OCTOBER 1, 1918 TO OCTOBER 1, 1920.

	Rental on Land	Interest on Invested Funds	Int. on sale Certificates	Total
School	\$334,549.97	\$418,777.31	\$366,437.22	\$1,119,764.50
University	3,169.93	39,197.30	22,078.42	64,445.65
School of Science	7,104.28	33,391.67	20,332.87	60,828.82
Agricultural College	4,383.71	34,861.44	43,566.40	82,811.55
Normal School	1,639.50	43,694.66	27,630.44	72,964.60
Insane Asylum	2,645.44	19,021.00	13,809.54	35,475.98
Penitentiary	737.87	24,907.61	11,121.78	36,767.26
Charitable Ins.	6,516.63	61,689.48	46,451.02	114,657.13
	\$360,747.33	\$675,540.47	\$551,427.69	\$1,587,715.49

SCHEDULE SHOWING THE TOTAL AMOUNT OF MONEY USED BY THE VARIOUS INSTITUTIONS OF THE STATE REPRESENTING THE ORIGINAL APPROPRIATION, WITH THE AMOUNTS ADDED BY THE BOARD OF EXAMINERS FROM JANUARY 5, 1919, AND ENDING OCTOBER 1, 1920.

	Amount of Original Appropriation	Amount Added By Board	Total Appropriation
University of Idaho	\$1,123,992.00	\$47,019.47	\$1,282,272.61
Pure Seed and S. A. T. C.	78,419.77	2,579.34	80,999.11
Bureau of Mines and Geology	30,000.00	262.03	30,262.03
Lewiston Normal	374,000.00	3,619.06	377,619.06
Albion Normal	184,000.00	221.26	184,221.26
Technical Institute	236,000.00	19,045.50	255,045.50
Industrial Training School	260,400.00	4,904.36	265,304.36
Deaf and Blind School	160,074.00	89.31	160,163.31
Soldiers' Home	145,230.00	61.96	145,291.96

REPORT OF STATE AUDITOR

Penitentiary	157,090.00	11,753.27	168,843.27
Northern Idaho Sanitarium	131,550.00	4,279.64	135,829.64
Idaho Insane Asylum	155,040.00	14,855.45	169,895.45
Idaho Sanitarium	193,105.00	909.49	194,014.49
	<u>\$3,288,900.77</u>	<u>\$110,230.14</u>	<u>\$3,399,130.91</u>