

SIXTEENTH
BIENNIAL REPORT
OF THE
AUDITOR
OF THE
STATE OF IDAHO



OCTOBER 1, 1920
SEPTEMBER 30, 1922

E. G. GALLETT
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. Ondaadonk	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	1919-1922

Present Personnel of State Auditor's Office

E. G. Gallet	State Auditor
Cyril C. Thompson	Deputy State Auditor
Ervin Kline	Bookkeeper
Howard Day	Assistant Bookkeeper
Bernice Talley	Claim Clerk
Frances Thomas	Classification Clerk
Emily Wood	Classification Clerk
Celia Shuee	Stenographer
Jeanette Orr	Stenographer

REPORT OF THE STATE AUDITOR

State Auditor's Department,

Boise, Idaho, December 1, 1922.

Hon. D. W. Davis,
Governor of the State of Idaho.
Sir:

In compliance with the provisions of Section 141 of the Idaho Compiled Statutes, I beg leave to submit herewith the Sixteenth Biennial report of this Department, for the period commencing October 1, 1920, and ending October 1, 1922.

Before calling attention to any of the information contained in said report, or making any recommendations with respect to plans for the improvement and management of public revenues, I will refer to the report of this Department for the preceding biennium. In said report reference was made at length to the duties of the office and matters of appropriations, the Audit Commission, recommendations as to repealing certain laws or amending others, and quite a mass of figures that properly should have been omitted therefrom.

While the law evidently contemplates that suggestions from the State Auditor be presented to yourself in order that if they are considered of merit you may include such recommendations as you desire in your message to the incoming legislature, I am not unmindful of the fact that at this particular time and prior to the convening of the legislature, you will be surfeited with annual and biennial reports of various institution heads and departments, which are of more or less volume and contain matters that deserve consideration. I realize that it is a physical impossibility for any officer to digest such reports in the short space of time allotted him after their reception, and I am also sensible of the fact that when the members of the legislature convene, their desks will be piled high with copies of similar reports. Obviously they cannot devote to such reports the time necessary to familiarize themselves with the contents or recommendations.

I believe, therefore, that I will confine my foreword in this report to briefly touching upon certain phases of the administration of fiscal affairs, deferring recommendations relative to amendments of existing laws or enactment of any new ones until the legislature is in session, and then call specific attention to each by a separate letter, in order that your time and that of the legislature may be conserved and not dissipated by

an attempt to digest numerous recommendations embraced in a biennial report. I am satisfied that more intelligent and prompt action, if determined upon, can be secured in this manner and probably some beneficial legislation may result from this method of procedure.

TREASURY NOTES

The Fifteenth Session of the Legislature re-enacted the law providing for the issuance of General Fund and State Highway Fund Treasury Notes during the years 1921 and 1922, the law being patterned after the one adopted in 1919. By this means the state has been enabled to keep its warrants at par, thus maintaining the credit of the state and eliminating the complaints so often received from the creditors of the state who were compelled to accept interest bearing warrants and subject them to a discount payment.

The amount of General Fund Treasury Notes authorized issued during this biennium was \$3,000,000, the general ad valorem tax levy of \$3,600,000.00 for 1921 and 1922 being pledged in payment thereof, the maximum rate of interest being 7 1-2 per cent per annum. The treasurer disposed of \$1,000,000 issue of Treasury Notes on April 1, 1921, at 7 per cent; another issue of \$680,000.00 on July 1, 1921, at the same rate of interest. Indicative of the easing up of the money market thereafter on February 1, 1922, the Treasurer was able to dispose of \$1,000,000.00 issue of said Treasury Notes at 5.1 per cent, and again on June 30, 1922, the remaining amount of Treasury Notes authorized, namely \$320,000.00 was disposed of at 4.5 per cent.

The law authorizing the issuance of State Highway Treasury Notes called for an issue of \$898,000.00, being the approximate amount of revenue to be derived during the biennium by reason of the third state highway tax of nine-tenths of one mill upon each dollar of the assessed valuation of the state, the maximum rate of interest prescribed being 7 per cent per annum.

The State Board of Examiners, which was authorized and directed to order the sale of said Treasury Notes, was restricted in the amount to be sold during any year, which with the interest to accrue thereon did not exceed the amount of revenue raised during said year by the tax levy of nine-tenths of one mill.

The Treasurer was able to dispose of \$250,000.00 of

Highway Treasury Notes on April 1, 1921, at 7 per cent interest; \$170,000.00 on July 1, 1921, at the same rate, while on February 1, 1922, he sold an additional amount of \$250,000.00 at the rate of interest of 5.1 per cent, and again on June 30, 1922, a \$165,000.00 issue was sold at 4.5 per cent.

ALBION NORMAL IMPROVEMENT TAX

Chapter 110, 1921 Session Laws, provided for the removal of the State Normal School at Albion to the City of Burley, and authorized the State Board of Education to erect suitable buildings for school purposes in the latter city, levying a property tax of one-eighth mill on the dollar for the years 1921 and 1922 for the purpose of erecting such buildings.

The Supreme Court declared the law unconstitutional in June, 1922.

The total amount of such tax certified to the respective counties for the year 1921 was \$62,786.33. A number of the counties, after the decision of the Supreme Court, declined to remit the amount of such tax collected in June that year, and also deducted from the general remittances the amounts theretofore paid the State Treasurer by reason of this tax levy.

At this writing the balance shown due from the several counties on account of this tax is \$11,828.87, while the balance in the fund is \$50,875.07, which amount is subject to such action as the legislature may deem proper in order to reimburse the counties that have paid in such amount.

DELINQUENCIES

At the time of rendition of my last biennial report, all property taxes that were due the state for the year 1919 and previous thereto had been paid in full with the exception of one county, whose funds were tied up in a bank failure, and this amount was subsequently paid by the surety company.

This favorable condition does not obtain for the present biennium, a number of counties not having paid the balance due from property taxes for the year 1921. Aside from the \$11,828.87, charged on account of the Albion Normal Improvement Tax still unpaid, there is a total amount of \$135,860.36 still due from eleven counties, a detailed statement of which will be submitted to the legislature after it convenes in accordance with the provisions of Section 152 of the Compiled Statutes.

CONTROL OF LICENSES, CERTIFICATES, PERMITS, ETC.

One recommendation I am impelled to submit for your recommendation, in order to centralize control in this office of all forms of financial paper for which a fee is charged and collected by certain of the Departments, and I believe I can express it in no better language than to quote from my preceding biennial report.

"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 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 the 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."

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 my many requests made upon his office for advice and opinions concerning the 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 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 Oct. 1, 1920 to Sept. 30, 1922

	Dr.	Cr.
Balance in Funds		\$ 2,199,139.83
Cash apportioned thereto		24,730,441.76
By Credit Transfers		839,094.27
By Cancelled Warrants		45,311.03
General Fund Warrants Issued	\$ 4,903,963.86	
Interest on General Fund Warrants	56,728.09	
Highway Fund Warrants Issued including Federal Aid monies	7,683,688.10	
Interest on Highway Warrants	97,967.71	
Endowment Funds (Investments) Warrants Issued	2,388,137.26	
Public School Interest Funds Warrants Issued to Counties	1,191,644.33	
National Forest Reserve (Federal) Warrants Issued to Counties	343,177.85	
Other Fed. Aid Funds Warrants Issued	96,174.90	
Game Fund Warrants Issued	332,415.56	
Other Special Funds Warrants Issued	2,276,140.40	
Bonds Paid	261,250.00	
Treasury Notes Paid	3,115,000.00	
Interest on Bonds	441,429.86	
Interest on Treasury Notes Paid	157,382.56	
Checks returned to Treasurer Insufficient Funds	1,662.57	
By Transfer to Other Funds	788,713.88	
Outstanding Warrants 1919-1920		1,683.79
Outstanding Warrants 1921-1922		284,855.63
Outstanding Warrants Oct. 1, 1920	1,257,006.83	
Balance in Treasury Sept. 30, 1922	2,708,042.55	
	<u>\$28,100,526.31</u>	<u>\$28,100,526.31</u>

GENERAL FUND

The General Fund consists of moneys received into the state Treasurer's office and not especially appropriated to any other fund. The principal sources of revenue are the annual ad-valorem tax levied by the legislature, tax on insurance companies, interest on current funds in state depositories, license taxes, inheritance taxes, fees of district courts and various other state departments, license tax on express companies and fees and licenses collected by the Director of Insurance.

This fund is expended in defraying the general running expenses of state government, as specified in the various appropriations made by the legislature for those purposes.

	Dr.	Cr.
To debit balance October 1, 1920	\$ 735,582.17	
Cash Receipts		\$6,004,513.80
Receipts by transfer		99,179.44
Receipts by cancelled warrants		16,242.68
Disbursements by warrants	4,903,963.86	
Disbursements by interest on Registered Warrants	56,728.09	
Disbursements by transfer	190,050.69	
Balance September 30, 1922	233,611.11	
	<u>\$6,119,935.92</u>	<u>\$6,119,935.92</u>

STATE HIGHWAY FUND

This fund is derived from the annual tax levy of nine-tenths of one mill on each dollar of taxable property within the state for the years 1921 and 1922, proceeds of the sale of Two Million Dollars of highway bonds, all moneys received from counties for the registration of motor vehicles; fines, penalties and forfeitures for violation of road laws; donations to the state from any source for the construction and improvement of highways; all funds received from the Federal Government or local boards under joint contracts for the construction of highways; any other funds which have heretofore or may hereafter be provided by law for the construction and improvement of state highways.

The moneys apportioned to this fund are used in defraying the expense of constructing and maintaining state highways in various counties.

	Dr.	Cr.
Balance October 1, 1920	\$ 289,393.63	
Cash Receipts		\$8,869,601.47
Receipts by transfer		65,226.48
Receipts by Cancelled Warrants		9,556.28
Disbursements by Warrants	7,683,688.10	
Disbursements by interest on registered warrants	97,967.71	
Disbursements by transfer	121.95	
Balance September 30, 1922	873,212.84	
	<u>\$8,944,384.23</u>	<u>\$8,944,384.23</u>

ALBION NORMAL IMPROVEMENT FUND

The above fund was created by Chapter 110, 1921 Session Laws for the purpose of acquiring a site at Burley and the erection of suitable buildings for the Albion Normal School, making a levy of one-eighth mill on the dollar during the years 1921 and 1922 for said purpose.

This act was declared unconstitutional by the Supreme Court.

	Dr.	Cr.
Cash Receipts		\$41,466.49
Disbursements by Warrants	\$ 82.48	
Balance September 30, 1922	41,384.01	
	<u>\$41,466.49</u>	<u>\$41,466.49</u>

AGRICULTURAL INSPECTION FUND

This fund consists of all moneys received by the Department of Agriculture for all inspection of any kind or character made by said Department.

Expenditures therefrom are for meeting the expenses incurred by the Department in making any or all inspections.

	Dr.	Cr.
Balance October 1, 1920		\$ 5,879.83
Cash Receipts		93,868.59
Receipts by Transfer		4,710.67
Receipts by Cancelled Warrants		256.34
Disbursements by Warrants	\$ 96,875.04	
Disbursements by Transfers	1,837.50	
Balance September 30, 1922	6,002.89	
	<u>\$104,715.43</u>	<u>\$104,715.43</u>

CAPITOL BUILDING CONSTRUCTION FUND

This fund was created by the sale of \$900,000 of state bonds for constructing and furnishing two wings of the capitol building.

	Dr.	Cr.
Balance October 1, 1920		\$129,646.55
Cash Receipts		14,621.20
Receipts by Transfers		29,308.42
Disbursements by Warrants	\$171,311.87	
Balance September 30, 1922	2,264.30	
	<u>\$173,576.17</u>	<u>\$173,576.17</u>

FISH AND GAME FUND

This fund is maintained by receipts from the sale of fish and game licenses and permits; confiscations, fines and proceeds from the sales of beaver pelts.

It is expended in defraying the salaries and expenses of the fish and game wardens and for the purpose of importing, propagating and protecting fish and game.

	Dr.	Cr.
Balance October 1, 1920		\$ 50,730.97
Cash Receipts		323,094.89
Receipts by Cancelled Warrants		12,952.55
Disbursements by Warrants	\$332,415.56	
Balance September 30, 1922	54,362.85	
	<u>\$386,778.41</u>	<u>\$386,778.41</u>

GOPHER BOUNTY FUND

This fund was created by an annual tax levy of one-tenth of a mill on the dollar of the assessed valuation of the state, for the years 1917-1918, for the extermination of prairie or pocket gophers, gray gophers, ground and prairie squirrels, and prairie dogs.

Said tax levy was repealed in 1919, and the unexpended balance of the fund was transferred to the Extension Division of the University of Idaho in cooperation with the Bureau of Biological Survey of the United States Department of Agriculture.

	Dr.	Cr.
Balance October 1, 1920		\$35,762.44
Receipts by Cancelled Warrants		151.44
Disbursements by Warrants	\$28,418.29	
Balance September 30, 1922	7,495.59	
	\$35,913.88	\$35,913.88

HEADGATE CIRCULATING FUND

This fund was created in 1921 by an appropriation out of the General Fund in the sum of \$25,000.00, and is used by the Department of Reclamation for installing headgates, control works and measuring devices for users of the public waters of the State.

The expense of doing this work is repaid to the fund by the water users or by the counties in which the works are located, upon claims approved by the Commissioner of Reclamation.

	Dr.	Cr.
Balance October, 1 1920		\$ 2,106.93
Cash Receipts		23,750.86
Receipts by Transfers		20,000.00
Disbursements by Warrants	\$35,340.65	
Balance September 30, 1922	10,517.14	
	\$45,857.79	\$45,857.79

DEPARTMENT OF PUBLIC WORKS FUND

(Heyburn Park)

This fund consists of all revenue derived from Heyburn Park, and is used in defraying the expenses of making improvements in said park and governing and maintaining the same.

	Dr.	Cr.
Cash Receipts		\$1,664.20
Receipts by Transfers		187.52
Disbursements by Warrants	\$ 216.43	
Balance September 30, 1922	1,635.02	
	\$1,851.45	\$1,851.45

INDUSTRIAL ADMINISTRATION FUND

This fund consists of money paid in by employers in cases where deceased employees leave no dependents, or where the dependent is a non-resident alien; also fees collected by the Industrial Accident Board for copies of records and charges for publications issued under its authority.

For the present biennium there was appropriated out of this fund by the legislature the sum of \$48,395.00 for the purpose of paying the salaries and expenses of the Industrial Accident Board and its employees and all expenses of administering the Workmen's Compensation Law, and all expenses incurred by the Board in the discharge of its official duties, and the operation and management of said Board.

Expenses are paid upon claims audited by the State Auditor and approved by the State Board of Examiners.

	Dr.	Cr.
Balance October 1, 1920		\$39,849.35
Cash Receipts		40,569.80
Receipts by Cancelled Warrants		90.90
Disbursements by Warrants	\$39,288.67	
Balance September 30, 1922	41,221.38	
	\$80,510.05	\$80,510.05

LAVA HOT SPRINGS FUND

This fund was created in 1913 and consisted of all moneys received from leases, rentals, fees and bathing facilities at the Springs. In 1919 the legislature set aside the sum of \$12,000 from the receipts of the institution for the maintenance and operation of the bath houses and bathing facilities.

In 1921 the legislature authorized a bond issue for the purpose of making improvements at Lava Hot Springs, and provided that \$18,000 of the purchase price of such bonds be used for the purpose of making further improvements and to erect suitable buildings and bathing facilities.

Under an act passed in 1919 all of the net revenue arising from the operation of the bath houses and bathing facilities is paid into the Lava Hot Springs Sinking Fund for the purpose of paying off said bonds and the interest thereon.

	Dr.	Cr.
Balance October 1, 1920		\$ 3,315.30
Cash Receipts		20,795.61
Receipts by Cancelled Warrants		1.50
Disbursements by Warrants	\$18,128.61	
Disbursements by Transfer	5,983.14	
Balance September 30, 1922	.66	
	\$24,112.41	\$24,112.41

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, and one-half mill on the dollar of the assessed valuation of cattle, horses and hogs, and is used for the extermination of predatory animals in the state.

	Dr.	Cr.
Balance October 1, 1920		\$13,364.91
Cash Receipts		68,362.93
Receipts by Cancelled Warrants		1,230.00
Disbursements by Warrants	\$82,655.53	
Disbursements by Transfers	98.02	
Balance September 30, 1922	204.29	
	\$82,957.84	\$82,957.84

SHEEP INSPECTION FUND

This fund was created in 1921 by an appropriation out of the General Fund of \$35,000.00 and is expended in defraying the expenses of the State Board of Sheep commissioners in the Department of Agriculture.

The receipts into this fund are from a special tax on sheep, fixed by the State Board of Sheep commissioners and certified to each county of the state, not to exceed eight mills on the dollar on all sheep assessed in the respective counties. The fees collected by the Board are credited to this fund.

	Dr.	Cr.
Cash Receipts		\$33,721.56
Receipts by Transfers		35,000.00
Disbursements by Warrants	\$41,686.20	
Balance September 30, 1922	27,035.36	
	\$68,721.56	\$68,721.56

IDAHO SOLDIER SETTLEMENT FUND

This fund was created in 1919 by appropriating from the General Fund the sum of \$100,000.00, to be used in cooperation between the state and the United States in the settlement of soldiers, sailors, marines and others upon state land. The appropriation was made conditioned upon the passage by Congress of an act making an appropriation for the purpose of cooperating with the several states for soldier settlement purposes, or the creation of a Federal fund which may be used for such purposes.

At the time of writing this report Congress has failed to make such appropriation or provision.

	Dr.	Cr.
Receipts by Transfers		\$100,000.00
Balance September 30, 1922	\$100,000.00	
	\$100,000.00	\$100,000.00

STATE INSTITUTIONS IMPROVEMENT FUND

This fund is derived from a bond issue authorized in 1921 for the purpose of erecting and equipping certain buildings at the Idaho Insane Asylum, North Idaho Sanitarium and the Idaho State Sanitarium at Nampa. The total bond issue was \$238,500, and was apportioned among the above named institutions as follows:

Idaho Insane Asylum	\$108,000
North Idaho Sanitarium	105,000
Idaho State Sanitarium	25,500

	Dr.	Cr.
Cash Receipts		\$233,535.03
Receipts by Transfer		5,000.00
Receipts by Cancelled Warrants		1,128.45
Disbursements by Warrants	\$236,629.88	
Balance September 30, 1922	3,033.60	
	\$239,663.48	\$239,663.48

AGRICULTURAL COLLEGE ENDOWMENT FUND

Receipts into this fund are from the proceeds of the sale of land and timber from the 90,000 acres of lands granted to the State of Idaho by the Federal Government, creating an endowment for an Agricultural College.

This is an irreducible fund and is invested by the Department of Public Investments in securities prescribed by law, namely: mortgages on improved farm lands in the state; United States, state and school district bonds and state warrants.

	Dr.	Cr.
Balance October 1, 1920		\$ 1,187.58
Cash Receipts		103,191.88
Receipts by Transfers		123.89
Disbursements by Warrants	\$100,850.36	
Balance September 30, 1922	3,652.99	
	\$104,503.35	\$104,503.35

PUBLIC SCHOOL ENDOWMENT FUND

Under the Idaho Admission Act, Sections 16 and 36 of all lands in the state are set aside for the support and maintenance of the common schools. This fund is made up of receipts from the sales of said lands; 5 per cent of the proceeds of the sale of public lands in Idaho; escheated estates; unclaimed shares and dividends of corporations; and all other grants or donations made to the state for general educational purposes; and miscellaneous funds coming into the hands of public officers not otherwise apportioned by the law.

This fund is irreducible and is invested in securities prescribed by law, by the Department of Public Investments.

	Dr.	Cr.
Balance October 1, 1920		\$ 4,876.16
Cash Receipts		1,664,933.55
Receipts by Transfers		93,141.28
Disbursements by Warrants	\$1,668,549.93	
Disbursements by Transfers	4,614.15	
Balance September 30, 1922	89,786.91	
	\$1,762,950.99	\$1,762,950.99

CHARITABLE INSTITUTIONS ENDOWMENT FUND

This fund is derived from the sale of the 150,000 acres of land granted by the government to the state of Idaho at the time of its admission into the Union, for the support of the various charitable, penal and reformatory institutions.

The fund is irreducible and loaned on securities prescribed by law, by the Department of Public Investments.

	Dr.	Cr.
Balance October 1, 1920		\$ 550.21
Cash Receipts		144,133.75
Receipts by Transfers		1,232.19
Disbursements by Warrants	\$142,957.34	
Balance September 30, 1922	2,958.81	
	\$145,916.15	\$145,916.15

PENITENTIARY ENDOWMENT FUND

The source of receipts into this fund is from the proceeds of the sale of 50,000 acres of land granted to the state by the Federal Government at the time of its admission, and is invested by the Department of Public Investments in securities prescribed by law.

This is also an irreducible fund.

	Dr.	Cr.
Balance October 1, 1920		\$ 512.21
Cash Receipts		40,346.14
Receipts by Transfers		25.22
Disbursements by Warrants	\$40,483.40	
Balance September 30, 1922	400.17	
	\$40,883.57	\$40,883.57

PUBLIC BUILDING ENDOWMENT FUND

This fund was created and is maintained by the proceeds of the sale of 32,000 acres of public lands granted to the state by the government at the time of its admission into the Union. The purpose of the grant was for the erection of public buildings at the capital of Idaho for legislative, executive and judicial purposes. Any balances remaining in said fund are invested by the Department of Public Investments in securities prescribed by law.

	Dr.	Cr.
Balance October 1, 1920		\$73,209.34
Cash Receipts		21,441.74
Receipts by Transfers		933.89
Disbursements by Warrants	\$44,622.48	
Disbursements by Transfers	29,142.17	
Balance September 30, 1922	21,820.32	
	\$95,584.97	\$95,584.97

INSANE ASYLUM ENDOWMENT FUND

Receipts into this fund are from the sale of 50,000 acres of land granted by the Federal Government to the state at the time of its admission into the Union, and it is an irreducible one.

The fund is invested by the Department of Public Investments in securities prescribed by law.

	Dr.	Cr.
Balance October 1, 1920		\$ 3,157.10
Cash Receipts		57,792.01
Receipts by Transfers		123.11
Disbursements by Warrants	\$59,357.76	
Balance September 30, 1922	1,714.46	
	\$61,072.22	\$61,072.22

NORMAL SCHOOL ENDOWMENT FUND

This fund is derived from the sale of 100,000 acres of land granted by the government at the time of the admission of Idaho into the Union, for the support of normal schools.

The fund is irreducible and is invested by the Department of Public Investments in securities prescribed by law.

	Dr.	Cr.
Balance October 1, 1920		\$ 3,358.54
Cash Receipts		205,206.96
Receipts by Transfers		1,369.44

Receipts by Cancelled Warrants		98.68
Disbursements by Warrants	\$209,351.03	
Balance September 30, 1922	682.59	
	\$210,033.62	\$210,033.62

SCHOOL OF SCIENCE ENDOWMENT FUND

This is an irreducible fund and consists of receipts from the sale of the 100,000 acres of land granted by the Federal Government for the establishment of a scientific school under the Idaho admission act.

It is invested by the Department of Public Investments in securities provided by law.

	Dr.	Cr.
Balance October 1, 1920		\$ 29.05
Cash Receipts		44,422.33
Receipts by Transfers		4,170.29
Disbursements by Warrants	\$48,293.99	
Balance September 30, 1922	327.68	
	\$48,621.67	\$48,621.67

UNIVERSITY ENDOWMENT FUND

This fund was created and is maintained by receipts from the sale of the 96,000 acres of land granted to the state by the Federal Government under the Idaho Admission Act.

It is irreducible in character and the fund is invested by the Department of Public Investments in the securities prescribed by law.

	Dr.	Cr.
Balance October 1, 1920		\$ 1,039.99
Cash Receipts		115,080.38
Receipts by Transfers		5,188.78
Disbursements by Warrants	\$118,293.45	
Receipts by Cancelled Warrants		2,419.09
Balance September 30, 1922	5,434.79	
	\$123,728.24	\$123,728.24

IDAHO INDUSTRIAL TRAINING SCHOOL FUND

This fund was created from and is maintained by eight-thirtieths of the earnings of the Charitable Institutions land grant of 150,000 acres given for the benefit of charitable, penal, educational and reformatory institutions of the state at the time of its admission into the Union.

Such earnings consist of interest on invested funds, rentals of the charitable institutions land, and interest on deferred payments for land sold.

The fund is used in the support and for the maintenance of the Idaho Industrial Training School.

	Dr.	Cr.
Balance October 1, 1920		\$ 4,493.57
Receipts by Transfers		26,521.79
Receipts by Cancelled Warrants		674.47
Disbursements by Warrants	\$18,938.29	
Balance September 30, 1922	12,751.54	
	\$31,689.83	\$31,689.83

INSANE ASYLUM FUND

This fund was created for the support and maintenance of the Insane Asylum at Blackfoot, and the receipts into it consist of the proceeds of the investment of all moneys derived from the sale of the 50,000 acres of land granted to the State of Idaho by the Federal Government under the Idaho Admission Act, and moneys received from rental of said land and from interest upon deferred payments on the purchase price of all said lands sold.

	Dr.	Cr.
Balance October 1, 1920		\$ 12.19
Cash Receipts		32,221.99
Receipts by Transfers		898.90
Disbursements by Warrants	\$32,473.55	
Disbursements by Transfers	277.23	
Balance September 30, 1922	382.30	
	<u>\$33,133.08</u>	<u>\$33,133.08</u>

ALBION NORMAL SCHOOL FUND

Receipts into this fund are from one-half of the interest on loans of the Normal School Endowment Fund; interest on deferred payments on the purchase price of normal school land; and rental on lands belonging to the Normal School Endowment Fund. This fund is used to support and maintain the Albion Normal School.

	Dr.	Cr.
Balance October 1, 1920		\$ 4,840.90
Receipts by Transfers		42,162.84
Receipts by Cancelled Warrants		54.25
Disbursements by Warrants	\$29,237.47	
Balance September 30, 1922	17,820.52	
	<u>\$47,057.99</u>	<u>\$47,057.99</u>

LEWISTON NORMAL SCHOOL FUND.

Receipts into this fund are from one-half of the interest on loans of the Normal School Endowment Fund, interest on deferred payments on the purchase price of normal school land, and rental on lands belonging to the Normal School Fund. This fund is used to support and maintain the Lewiston Normal School.

	Dr.	Cr.
Balance October 1, 1920		\$ 7,910.97
Receipts by Transfers		41,558.10
Receipts by Cancelled Warrants		238.70
Disbursements by Warrants	\$29,509.76	
Balance September 30, 1922	20,198.01	
	<u>\$49,707.77</u>	<u>\$49,707.77</u>

IDAHO TECHNICAL INSTITUTE

This fund was created from, and is maintained by eight-thirtieths of the earnings of the Charitable Institutions land grant of 150,000 acres, given for the benefit of charitable, penal, educational and reformatory institutions of the state at the time of its admission into the Union. Such earnings consist of interest on invested funds, rentals of the charitable institutions land; and interest on deferred payments for land sold.

The fund is used in support and maintenance of the Idaho Technical Institute.

	Dr.	Cr.
Balance October 1, 1920		\$ 100.67
Receipts by Transfers		26,702.62
Disbursements by Warrants	\$16,357.48	
Balance September 30, 1922	10,445.81	
	<u>\$26,803.29</u>	<u>\$26,803.29</u>

NORTH IDAHO SANITARIUM FUND

This fund was created from, and is maintained by eight-thirtieths of the earnings of the Charitable Institutions land grant of 150,000 acres, given for the benefit of charitable, penal, educational and reformatory institutions of the state at the time of its admission into the Union. Such earnings consist of interest on invested funds, rentals of the charitable institutions land, and interest on deferred payments for land sold.

The fund is used in the support and maintenance of the North Idaho Sanitarium.

	Dr.	Cr.
Balance October 1, 1920		\$ 130.14
Receipts by Transfers		26,285.98
Disbursements by Warrants	\$25,747.13	
Balance September 30, 1922	668.99	
	<u>\$26,416.12</u>	<u>\$26,416.12</u>

PENITENTIARY FUND

This fund is derived from interest on loans; interest on deferred payments on lands; rental of the Penitentiary Endowment land; and receipts from the employment of convict labor. The fund is used for the support and maintenance of the Penitentiary.

	Dr.	Cr.
Balance October 1, 1920		\$.62
Cash Receipts		23,717.88
Receipts by Transfers		301.29
Disbursements by Warrants	\$23,843.95	
Disbursements by Transfers	25.22	
Balance September 30, 1922	150.62	
	<u>\$24,019.79</u>	<u>\$24,019.79</u>

PUBLIC SCHOOL FUND

The receipts into this fund are from interest on Public School Endowment moneys loaned; interest on deferred payments on land; rentals of public

school lands; and certain fines designated by statute.

It is apportioned by the Superintendent of Public Instruction semi-annually to the various counties in accordance with school population.

	Dr.	Cr.
Balance October 1, 1920		\$ 164,042.28
Cash Receipts		1,014,601.24
Receipts by Transfers		106,539.45
Disbursements by Warrants	\$1,191,644.33	
Disbursements by Transfers	1,592.33	
Balance September 30, 1922	91,946.31	
	\$1,285,182.97	\$1,285,182.97

DEAF AND BLIND SCHOOL FUND

Receipts into this fund consist of one-thirtieth of the proceeds of the investment of the charitable institutions endowment fund; interest on deferred payments on the purchase price of said lands; and rentals of lands belonging to this fund.

This fund is used in assisting to maintain and operate the deaf and blind school at Gooding.

	Dr.	Cr.
Balance October 1, 1920		\$ 344.15
Receipts by Transfers		3,285.76
Disbursements by Warrants	\$2,886.77	
Balance September 30, 1922	743.14	
	\$3,629.91	\$3,629.91

SCHOOL OF SCIENCE FUND

Receipts into this fund are from loans and investments of the proceeds of the sale of 100,000 acres of land granted to the state at the time of its admission into the Union; rentals from said lands, and interest on deferred payments of the purchase price of the School of Science land.

This fund is used for the support and maintenance of the College or Department of Arts at the University of Idaho.

	Dr.	Cr.
Balance October 1, 1920		\$ 6,612.95
Cash Receipts		49,130.63
Receipts by Transfers		2,198.03
Disbursements by Warrants	\$56,585.64	
Disbursements by Transfers	936.79	
Balance September 30, 1922	419.18	
	\$57,941.61	\$57,941.61

SOLDIERS' HOME FUND

Receipts into this fund represent five-thirtieths of the earnings of the Charitable Institutions Endowment Fund from interest on loans, rental of lands, and interest on deferred payments on charitable institutions lands sold.

It is used for the support and maintenance of the Soldiers' Home.

	Dr.	Cr.
Balance October 1, 1920		\$ 2,005.68
Receipts by Transfer		16,428.72
Disbursements by Warrants	\$18,016.64	
Balance September 30, 1922	417.76	
	\$18,434.40	\$18,434.40

UNIVERSITY FUND

This fund is derived from interest on loans of the University Endowment Fund, rentals of University lands, and interest on deferred payments on the purchase price of such lands sold.

The fund is used for the support and maintenance of the State University.

	Dr.	Cr.
Balance October 1, 1920		\$11,868.36
Cash Receipts		69,511.27
Receipts by Transfer		1,716.02
Disbursements by Warrants	\$80,553.20	
Disbursements by Transfer	28.78	
Balance September 30, 1922	2,513.67	
	\$83,095.65	\$83,095.65

CAREY ACT TRUST FUND

This fund was created in 1895 through the acceptance by the State of Idaho of the conditions of the Federal Act passed August 18, 1894, relative to the reclamation of arid lands.

The receipts into this fund consist of forfeited cash guarantees, proceeds of sale of works under forfeit, contract receipts from land sales, certain fees collected by the Department of Reclamation, annual installments reimbursing, and contributions for the construction of government works.

Whenever there is in the fund an amount in excess of \$50,000 it may be loaned by the Department of Public Investments upon the same classes of security as other land endowment funds are invested, and in addition there-to can be used for the purchase of county bonds.

This fund is used by the Department of Reclamation in defraying expenses of that department and for the reclamation of arid lands.

	Dr.	Cr.
Balance October 1, 1920		\$ 5,729.66
Cash Receipts		6,505.54
Receipts by Transfers		135.50
Disbursements by Warrants	\$ 9,671.60	
Balance September 30, 1922	2,699.10	
	\$12,370.70	\$12,370.70

SHEPPERD-TOWNER FUND

This is a federal trust fund created in 1921, consisting of a stated amount appropriated by the Federal Government to each state annually for the purpose of promoting the welfare and hygiene of maternity and infancy.

The law provides that any state making an appropriation to cooperate with the government in this character of work shall receive a like amount from the United States treasury.

The money is expended under the direction of the Medical Advisor in the Department of Public Welfare.

	Dr.	Cr.
Cash Receipts		\$8,125.00
Disbursements by Warrants	\$3,807.20	
Balance September 30, 1922	4,317.80	
	\$8,125.00	\$8,125.00

SOLDIERS' HOME FEDERAL AID FUND

This is a federal aid trust fund created in 1888 and is maintained by contributions from the Federal Government for the support and maintenance of disabled veterans of the state Soldiers' Home.

The government contributes \$100.00 per annum for each disabled soldier, sailor or marine cared for in said home, and the fund is used to aid in the maintenance and support of the Home.

	Dr.	Cr.
Balance October 1, 1920		\$ 233.34
Cash Receipts		29,040.00
Disbursements by Warrants	\$26,753.28	
Receipts by Cancelled Warrants		12.45
Balance September 30, 1922	2,532.51	
	<u>\$29,285.79</u>	<u>\$29,285.79</u>

VOCATIONAL REHABILITATION FUND

In 1921 the State of Idaho accepted the provisions of an act of congress providing for the promotion of vocational rehabilitation of persons disabled in industry or otherwise and their return to civil employment, which act was approved June 2, 1920.

The Federal Government appropriated \$5,000.00 per annum for the State of Idaho to be expended in this work, and the legislature of this state made an appropriation of \$10,000.00 for the present biennium to match the appropriation received from the government.

The government money is handled through the above named fund, while the state appropriation appears elsewhere in this report under the title "Accounts with Appropriations."

Both the fund and the appropriation are handled by the State Board for Vocational Education.

	Dr.	Cr.
Cash Receipts		\$6,329.45
Receipts by Transfers		1,001.66
Disbursements by Warrants	\$6,214.20	
Disbursements by Transfers	700.00	
Balance September 30, 1922	416.91	
	<u>\$7,331.11</u>	<u>\$7,331.11</u>

VOCATIONAL EDUCATIONAL TRUST FUND

This fund consists of contributions or appropriations received from the Government, which amount is contingent upon the state legislature making an appropriation to match the Federal contribution.

The purpose of this fund is to aid in giving useful and practical information in subjects relating to agriculture and home economics and the fund is disbursed by the State Board for Vocational Education.

The amount appropriated by the state for the present biennium does not appear in this fund but is taken care of elsewhere in this report under the title of "Accounts with Appropriations."

	Dr.	Cr.
Balance October 1, 1920		\$ 6,517.85
Cash Receipts		46,183.34
Receipts by Transfers		700.00
Disbursements by Warrants	\$51,208.08	
Disbursements by Transfers	700.00	
Balance September 30, 1922	1,493.11	
	<u>\$53,401.19</u>	<u>\$53,401.19</u>

ATHLETIC FUND

The receipts into this fund consist of certain licenses or fees collected by the Athletic Commission from sparring and wrestling matches and similar exhibitions conducted by clubs or corporations or associations within the state.

The fund is expended under the direction of said commission for defraying its expenses and also for the promotion of clean athletics in the public schools.

	Dr.	Cr.
Balance October 1, 1920		\$ 4,002.81
Cash Receipts		12,471.10
Receipts by Transfers		260.07
Disbursements by Warrants	\$16,239.84	
Balance September 30, 1922	3,494.14	
	<u>\$19,733.98</u>	<u>\$19,733.98</u>

FARM LOAN EXPENSE FUND

This fund consists of deposits received by the Department of Public Investments from applicants for loans of state funds or any renewal, increase or extension of a loan.

It was created for the purpose of paying the actual and necessary expenses of viewing and appraising the land offered as security, and other incidental expenses in connection with the loans applied for.

	Dr.	Cr.
Balance October 1, 1920		\$ 3,277.15
Cash Receipts		24,410.96
Receipts by Cancelled Warrants		40.45
Disbursements by Warrants	\$20,684.55	
Disbursements by Transfers	.75	
Balance September 30, 1922	7,043.26	
	<u>\$27,728.56</u>	<u>\$27,728.56</u>

STATE ASYLUM AND SANITARIUM FUND

This fund consists of moneys taken from patients entering any asylum or sanitarium of the state, and is by the Superintendent of such institution deposited in the State Treasury.

The money is returned to the patients when they are discharged from the institution upon the presentation of a claim, which is approved by the State Auditor. Such claim is not required to receive the approval of the State Board of Examiners.

	Dr.	Cr.
Balance October 1, 1920		\$4,490.86
Cash Receipts		530.23
Receipts by Transfers		4.11
Receipts by Cancelled Warrants		.09
Disbursements by Warrants	\$ 524.86	
Disbursements by Transfers	147.60	
Balance September 30, 1922	4,352.83	
	<u>\$5,025.29</u>	<u>\$5,025.29</u>

STATE INSURANCE FUND

The moneys paid into this fund are derived from premiums and penalties paid in to the fund, all property and securities required through the use of moneys belonging to the fund, and all interest earned by the moneys deposited or invested.

Said fund was created for the purpose of insuring employers against liability for compensation under the Workmen's Compensation Act, and of assuring the persons entitled thereto, the compensation provided by said law.

Any surplus or reserve funds belonging to the State Insurance Fund are invested by the Department of Public Investments in the same securities and investments authorized for investments by savings banks.

	Dr.	Cr.
Balance October 1, 1920		\$ 50,792.11
Cash Receipts		891,654.13
Receipts by Cancelled Warrants		55.76
Disbursements by Warrants	\$888,936.48	
Balance September 30, 1922	53,565.52	
	\$942,502.00	\$942,502.00

PENITENTIARY PRISONERS' TRUST FUND

This is a fund created by the Warden of the Penitentiary there being no statutory provision therefor, and consists of moneys taken from persons at the time of commitment to the penitentiary, remittances or donations received by the prisoners, and earnings of the individual prisoners.

It is handled entirely by the Warden, who keeps a strict account of each prisoner's funds.

	Dr.	Cr.
Cash Receipts		\$1,660.00
Balance September 30, 1922	\$1,660.00	
	\$1,660.00	\$1,660.00

BOISE LAW LIBRARY FUND

This fund consists of fees paid by attorneys and notaries residing in the following counties:

Adams, Ada, Blaine, Boise, Camas, Canyon, Elmore, Gem, Gooding, Lincoln Minidoka Owyhee Payette Twin Falls Washington, and that part of Valley county which was not included in Idaho county.

The fund is for the maintenance of the Law Library located at Boise.

	Dr.	Cr.
Balance October 1, 1920		\$4,376.23
Cash Receipts		4,555.00
Receipts by Transfers		65.00
Receipts by Cancelled Warrants		29.60
Disbursements by Warrants	\$6,802.27	
Balance September 30, 1922	2,223.56	
	\$9,025.83	\$9,025.83

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 benefit of the Law Library at Pocatello.

	Dr.	Cr.
Balance October 1, 1920		\$1,874.69
Cash Receipts		3,135.00
Disbursements by Warrants	\$2,422.19	
Disbursements by Transfers	30.00	
Balance September 30, 1922	2,557.50	
	\$5,009.69	\$5,009.69

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 and benefit of the Lewiston Law Library.

	Dr.	Cr.
Balance October 1, 1920		\$3,318.60
Cash Receipts		2,190.00
Receipts by Transfers		20.00
Disbursements by Warrants	\$2,049.80	
Balance September 30, 1922	3,478.80	
	\$5,528.60	\$5,528.60

GENERAL INTEREST & SINKING FUND

This fund is derived from a tax levied for the payment of interest on and redemption of state bonds, and applies to those issues not otherwise specifically provided for.

	Dr.	Cr.
Balance October 1, 1920		\$202,995.80
Cash Receipts		128,139.84
Receipts by Transfers		7,500.00
Disbursements by Redemption of Bonds	\$220,250.00	
Disbursements by Redemption of Coupons	70,551.65	
Disbursements by Transfers	7,500.00	
Balance September 30, 1922	40,333.99	
	\$338,635.64	\$338,635.64

LAVA HOT SPRINGS SINKING FUND

The receipts into this fund are from net revenues arising from the operation of the bath houses and bathing facilities at Lava Hot Springs.

The fund was created for the purpose of paying the interest on the outstanding bonds and the principal of said bonds as they mature.

	Dr.	Cr.
Cash Receipts		\$24,339.43
Receipts by Transfers		5,983.14
Disbursements by Warrants	\$ 35.00	
Disbursements by Redemption of Coupons	2,887.50	
Balance September 30, 1922	27,400.07	
	\$30,322.57	\$30,322.57

PUBLIC BUILDING INTEREST AND SINKING FUND

This fund is derived from the tax levy made by the State Board of Equalization annually for the payment of interest on and redemption of state bonds, issued to complete the Capitol Building at Boise.

	Dr.	Cr.
Balance October 1, 1920		\$ 45,265.86
Cash Receipts		215,996.25
Disbursements by Redemption of Bonds	\$ 41,000.00	
Disbursements by Redemption of Coupons	152,162.50	
Disbursements by Transfers	166.25	
Balance September 30, 1922	67,933.36	
	\$261,262.11	\$261,262.11

HIGHWAY TREASURY NOTE REDEMPTION FUND

The Legislature in 1921 authorized the sale of \$898,000 in Highway Treasury Notes in order to raise funds for the payment of warrants, claims or charges against the State Highway Fund, the amount of revenue to be derived during the years 1921 and 1922 from the nine-tenths of a mill levy made for the Third State Highway Tax, being pledged to the payment of said Treasury Notes and the interest thereon.

The receipts into this fund are from the said Third State Highway Tax levy, and are used in the payment of the principal and interest of such Highway Treasury Notes.

	Dr.	Cr.
Cash Receipts		\$935,016.26
Disbursements by Redemption Treasury Notes	\$895,000.00	
Disbursements by Interest Treasury Notes	38,690.56	
Balance September 30, 1922	1,325.70	
	\$935,016.26	\$935,016.26

STATE HIGHWAY REDEMPTION FUND, FIRST ISSUE

This fund was created in 1913 and its receipts consist of 10 per cent of all moneys paid to the state from the licensing of motor vehicles and motor vehicle dealers, and from fines and forfeitures collected for violation of the laws of the state, regulating the sale and use of motor vehicles.

Said fund was created for the purpose of paying the principal and interest upon the \$200,000 State Highway bond issue authorized and sold in 1913.

	Dr.	Cr.
Balance October 1, 1920		\$36,136.16
Cash Receipts		40,219.85
Disbursements by Redemption Coupons	\$18,000.00	
Disbursement by Transfer	13.55	
Balance September 30, 1922	58,342.46	
	\$76,356.01	\$76,356.01

STATE HIGHWAY REDEMPTION FUND, SECOND ISSUE

Chapter 64, 1917 Session Laws, as amended by Chapter 50, 1919 Session Laws, provided for the issuance and sale of \$1,000,000 of State Highway Bonds, to be used in paying a portion of the cost of laying out, surveying and constructing a system of state highways; and fixed a levy of four-tenths of a mill upon each dollar in value of the taxable property to create a fund for the

payment of the interest coupons on said bonds and the principal as they become due.

	Dr.	Cr.
Balance October 1, 1920		\$ 82,503.17
Cash Receipts		190,984.51
Disbursements by Redemption of Coupons	\$ 79,229.46	
Balance September 30, 1922	194,258.22	
	\$273,487.68	\$273,487.68

STATE HIGHWAY REDEMPTION FUND, THIRD ISSUE

Chapter 49, 1919 Session Laws, authorized the issuance and sale of \$200,000 of State Highway Bonds for the purpose of paying a portion of the cost of laying out, surveying and constructing a system of State Highways, and fixed a levy of 4-100 of one mill upon each dollar in value of the taxable property to create a fund for the payment of the interest coupons on said bonds and the principal as they became due.

	Dr.	Cr.
Balance October 1, 1920		\$14,652.96
Cash Receipts		39,109.18
Disbursements by Redemptions of Coupons	\$19,023.75	
Disbursements by Transfer	6,700.36	
Balance September 30, 1922	28,038.03	
	\$53,762.14	\$53,762.14

STATE HIGHWAY REDEMPTION FUND, FOURTH ISSUE

At the general election held in November, 1920, the electors of the state authorized the issuance of \$2,000,000 of highway bonds for laying out, surveying and constructing state highways.

A tax of four-tenths of one mill upon each dollar in value of the taxable property in the state was levied by the Legislature in 1919 to meet the principal and pay the interest on said bonds as the same became due or matured.

	Dr.	Cr.
Cash Receipts		\$122,903.71
Disbursements by Redemption of Coupons	\$ 99,575.00	
Balance September 30, 1922	23,328.71	
	\$122,903.71	\$122,903.71

GENERAL TREASURY NOTE REDEMPTION FUND

The Legislature in 1921 authorized the issuance of \$3,000,000.00 in General Fund Treasury Notes, in order to raise funds for the purpose of paying outstanding claims, charges and appropriations against the General Fund of the State, the amount of revenue to be derived during the years 1921-1922 by the \$1,800,000 state ad valorem tax levy, being pledged to the payment of said Treasury Notes and the interest thereon.

The receipts into this fund are from said state ad valorem tax levy and are used in the payment of the principal and interest on such general fund treasury notes.

	Dr.	Cr.
Balance October 1, 1920		\$ 664,625.00
Cash Receipts		1,680,394.84
Receipts by transfer		1,836.85
Disbursements by Redemption Treasury		

Notes	\$2,220,000.00	
Disbursements by Interest on Treasury Notes	118,692.00	
Balance September 30, 1922	8,164.69	
	\$2,346,856.69	\$2,346,856.69

TUBERCULOSIS HOSPITAL FUND

This fund was created in 1919 by a legislative act providing for a tax levy of one-fourth of one mill upon each dollar of taxable property in the state for the year 1919, and one-eighth of one mill levy for the year 1920 for the purpose of providing a fund for the construction, equipment, support and maintenance of the District Tuberculosis Hospitals.

The Act providing for the levy and collection of this special tax was attacked on several grounds, and the District Court issued an order restraining the expenditure of any of this fund for the purposes enumerated in the Act and the matter is now pending before the Supreme Court of this state.

	Dr.	Cr.
Balance October 1, 1920		\$111,820.66
Cash Receipts		61,997.31
Disbursements by Warrants	\$ 19,943.88	
Disbursements by Transfers	1,850.72	
Balance September 30, 1922	152,023.37	
	\$173,817.97	\$173,817.97

NATIONAL FOREST RESERVE FUND

This money is received under Federal Statute, which provides that 10% of all money received from each Forest Reserve during any fiscal year shall be paid at the end thereof by the Secretary of the Treasury to the state in which said Reserve is situated.

The State Treasurer is required by law to keep separate account of the sums received from each Reserve, and to apportion the same among the several counties in which such Forest Reserves are situated, in proportion to the area of such Reserve in each county, as soon after the receipt thereof as such apportionment can be made.

This money is apportioned by the County Treasurer as follows: 75% to the General Road Fund of the county, and 25% to the General Common School Fund of the county, provided that when any portion of a Forest Reserve is embraced within the boundary of a Highway District or a Good Roads District, the County Treasurer shall apportion the 75% between the General Road Fund of the County, and such district in proportion to the area of such Forest Reserve within said district.

	Dr.	Cr.
Balance October 1, 1920		\$124,847.79
Cash Receipts		166,285.88
Receipts by transfers		52,044.18
Disbursements by Warrants	\$343,177.85	
	\$343,177.85	\$343,177.85

CHARITABLE INSTITUTIONS FUND

This fund is derived from interest on loans and investments of the Charitable Institutions Endowment Fund created by the grant of 150,000 acres of land to the state at the time of its admission into the Union, for the support of the various charitable, penal, educational and reformatory

institutions, and also rentals of said lands and interest on deferred payments on the purchase price of such lands sold.

This fund is apportioned to the aforesaid institutions on the following percentage basis.

Idaho Technical Institute	8-30
Idaho Industrial Training School	8-30
Soldiers' Home	5-30
Deaf & Blind School	1-30
North Idaho Sanitarium	8-30

	Dr.	Cr.
Cash Receipts		\$53,195.22
Receipts by Transfer		1,152.51
Disbursements by transfers	\$54,347.73	
	\$54,347.73	\$54,347.73

STATE BRAND FUND

Formerly fees collected by the Department of Agriculture for recording brands were placed in the State Brand Fund and used by that Department in defraying certain expenses in maintaining the brand law.

Under an opinion of the Attorney General, such fees properly belong to the General Fund, and in November, 1920, the balance in this fund was transferred to the General Fund, and the State Brand Fund closed out.

	Dr.	Cr.
Balance October 1, 1920		\$2,675.70
Cash Receipts		20.00
Disbursements by Warrants	\$ 775.70	
Disbursements by Transfer	1,920.00	
	\$2,695.70	\$2,695.70

TEACHERS' CERTIFICATION FUND

This fund consisted of fees collected by County Superintendents for certificates issued to first, second and third grade teachers. It was disbursed by the State Board of Education in defraying expenses incurred by said Board in carrying out the provisions of the law relating to the certification of teachers.

The Legislature in 1921 amended the law requiring all such fees to be paid into the General Fund of the State and directed that the unexpended balance in the Teachers' Certification Fund on January 3, 1921, be transferred to the General Fund, thus abolishing said Teachers' Certification Fund.

	Dr.	Cr.
Balance October 1, 1920		\$4,432.50
Cash Receipts		4,537.00
Disbursement by Warrants	\$5,352.93	
Disbursements by Transfers	3,616.57	
	\$8,969.50	\$8,969.50

NORMAL SCHOOL FUND

Receipts into this fund are from interest on loans of the Normal School Endowment Fund, interest on deferred payments on the purchase price of said Normal School lands, and from rental of lands belonging to the Normal School Endowment.

This fund is used for the support and maintenance of the Albion and

Lewiston Normal School, being divided annually between the two schools.

	Dr.	Cr.
Cash Receipts		\$80,816.53
Receipts by Transfers		2,613.76
Disbursements by Warrants	\$ 79.19	
Disbursements by Transfer	83,351.10	
	<u>\$83,430.29</u>	<u>\$83,430.29</u>

CHAMBERLAIN-KAHN FUND

This fund was originally created through moneys received from the Federal Government, matched by contributions from the various counties and is used in the prevention and control of venereal diseases. During the present bi-ennium the only receipts into the fund were a contribution of \$1934 from the Government, matched by a like amount transferred to this fund from the appropriation in the Department of Public Welfare for venereal disease control.

	Dr.	Cr.
Balance October 1, 1920		\$1,501.82
Cash Receipts		4,756.11
Receipts by Transfer		1,934.21
Disbursements by Warrants	\$8,192.14	
	<u>\$8,192.14</u>	<u>\$8,192.14</u>

OCCUPATION REGISTRATION FUND

This fund was created in 1919 and consisted of all fees received by the Department of Law Enforcement for licenses to engage in trades, occupations or professions. Said moneys were appropriated for the use of the Department in conducting a Bureau or office of Registration.

In 1921 the Legislature abolished this fund, but provided that all fees received by said Department for licenses should be deposited to the credit of the General Fund, and the unincumbered balance was directed transferred to the General Fund, thus closing out said fund.

	Dr.	Cr.
Balance October 1, 1920		\$3,615.40
Cash Receipts		1,782.50
Disbursements by Warrants	\$4,379.53	
Disbursements by Transfers	1,018.37	
	<u>\$5,397.90</u>	<u>\$5,397.90</u>

AGRICULTURAL COLLEGE FUND

Receipts into this fund are from interest on loans of the Agricultural Endowment Fund, interest on deferred payments of the purchase price of such lands and rentals received from the land grant belonging to this fund.

The fund is used for the support and maintenance of the Agricultural College in the University of Idaho.

	Dr.	Cr.
Balance October 1, 1920		\$ 7,082.89
Cash Receipts		82,581.74
Receipts by Transfers		1,805.98
Receipts by Cancelled Warrants		77.35
Disbursements by Warrants	\$88,393.22	
Disbursements by Transfers	156.49	
Balance September 30, 1922	2,998.25	
	<u>\$91,547.96</u>	<u>\$91,547.96</u>

SUSPENSE FUNDS

Chapter 181, 1919 Session Laws, provides that any State Officer, Department, Board or Institution, having or receiving money in trust or for safe-keeping 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.

LAND DEPARTMENT SUSPENSE FUND

	Dr.	Cr.
Balance October 1, 1922		\$ 4,916.24
Cash Receipts		213,738.32
Disbursements by Warrants	\$ 10,523.07	
Disbursements by Transfers	178,544.18	
Balance September 30, 1922	29,735.49	
	<u>\$218,654.56</u>	<u>\$218,654.56</u>

STATE TREASURERS' SUSPENSE FUND

	Dr.	Cr.
Cash Receipts		\$247,225.91
Disbursements by Warrants	\$ 68,629.34	
Disbursements by Transfers	178,396.00	
Balance September 30, 1922	52.39	
	<u>\$247,225.91</u>	<u>\$247,225.91</u>

PUBLIC INVESTMENT SUSPENSE FUND

	Dr.	Cr.
Cash Receipts		\$29,317.27
Disbursements by Warrants	\$ 516.61	
Disbursements by Transfers	28,800.66	
	<u>\$29,317.27</u>	<u>\$29,317.27</u>

STATE PENITENTIARY SUSPENSE FUND

	Dr.	Cr.
Balance October 1, 1920		\$679.36
Disbursements by Transfers	\$679.36	
	<u>\$679.36</u>	<u>\$679.36</u>

DEPARTMENT OF AGRICULTURE SUSPENSE FUND

	Dr.	Cr.
Cash Receipts		\$4,366.67
Disbursements by Transfers	\$4,366.67	
	<u>\$4,366.67</u>	<u>\$4,366.67</u>

DEPARTMENT OF PUBLIC WORKS SUSPENSE FUND

	Dr.	Cr.
Cash Receipts		\$ 72.25
Receipts by Transfers		115.00
Disbursements by Transfers	\$187.25	
	<u>\$187.25</u>	<u>\$187.25</u>

DEPARTMENT OF RECLAMATION SUSPENSE FUND

	Dr.	Cr.
Balance October 1, 1920		\$186.50
Cash Receipts		377.60
Disbursements by Warrants	\$ 93.00	
Disbursements by Transfers	135.00	
Balance September 30, 1922	336.10	
	<u>\$564.10</u>	<u>\$564.10</u>

STATE HIGHWAY TREASURY NOTE EXPENSE FUND

This fund is provided for in Chapter 95, Page 353, 1919 Session Laws. Sections 8 reads as follows:

"That for the purpose of paying the expense of making said loans and the presentation and sale of said notes, and the registration of the same, and all other incidental expenses in connection with said loan, and the re-payment thereof, there is hereby appropriated from any moneys in the State Highway Fund of the State of Idaho, not otherwise appropriated, the sum of \$1,000.00, or so much thereof as may be necessary."

	Dr.	Cr.
Balance October 1, 1920		\$618.75
Disbursement by Warrant	\$ 1.97	
Disbursement by Transfer	616.78	
	<u>\$618.75</u>	<u>\$618.75</u>

ESCHEATED ESTATES SUSPENSE FUND

Under our law of succession, when a person dies intestate leaving as his next of kin non-resident foreigners, the latter have five years from the date of the death of the decedent within which to establish claim to the property left by the decedent.

Moneys paid into the State Treasury in cases of this kind are placed in the Escheated Estates Suspense Fund, awaiting the claim of persons entitled to receive the same, and are not apportioned to the Public School Endowment Fund as proceeds of other escheated estates are handled.

This is in the nature of a trust fund, and moneys are paid out of said fund upon the joint order of the State Auditor and the State Treasurer, when sufficient evidence is produced to prove the right of the claimant to succeed thereto. At the end of five years if no one succeeds to the proceeds of the estate, the money is transferred to the Public School Endowment Fund.

	Dr.	Cr.
Cash Receipts		\$10,179.65
Balance September 30, 1922	\$10,179.65	
	<u>\$10,179.65</u>	<u>\$10,179.65</u>

DISBURSEMENTS

A study showing, by departments, all disbursements authorized by the state Auditors office during the reporting period—October 1, 1920 to October 1, 1922

DISBURSEMENTS
FROM CURRENT APPROPRIATIONS AND OLD BALANCES
 For Reporting Period—Oct. 1, 1920 to Oct. 1, 1922
SHOWN BY DEPARTMENTS
 General Fund Oct. 1, 1920 to Oct. 1, 1922

DEPARTMENT—	1917-1918 War'nts Drawn after Oct. 1, '20	1919-1920 War'nts Drawn after Oct. 1, '20	Tot. drawn on old ap- propriations after Oct. 1, '20
ADJUTANT GENERAL		\$ 7,857.18	\$ 7,857.18
Salaries and wages			
Other expense			
Militia H. B. 308			
AGRICULTURAL DEPARTMENT		32,651.78	32,651.78
Administration			
Salaries and wages			
Other expense			
Animal Industry			
Salaries and wages			
Other expense			
Farm Markets			
Salaries and wages			
Other expense			
Pet Stock Show			
Contributions			
Plant Industry			
Salaries and wages			
Other expense			
Plant Industry—Three Months			
Salaries and wages			
Other expense			
State Seed Show			
Contributions			
ATTORNEY GENERAL		7,602.95	7,602.95
Salaries and wages			
Other expense			
Travel Outside State			
AUDITOR'S OFFICE		8,752.39	8,752.39
Salaries and wages			
Other expense			
BOARD OF EDUCATION		10,175.12	10,175.12
Administration			
Honorarium			
Salaries and wages			
Other expense			
Teachers' Certification			
Salaries and wages			
Other expense			

DISBURSEMENTS
FROM CURRENT APPROPRIATIONS AND OLD BALANCES
 For Reporting Period—Oct. 1, 1920 to Oct. 1, 1922
SHOWN BY DEPARTMENTS
 General Fund Oct. 1, 1920 to Oct. 1, 1922

1921 - 1922 Warrants drawn between January 3, 1921 and October 1, 1922			Appropriation 1921-1922 Biennium	
Jan. 3, 1921 to Dec. 31, 1921	Jan. 1, 1922 to Oct. 1, 1922	TOTAL	Total Ap- propriated	Balance Oct. 1, 1922
\$ 12,039.08	\$ 6,273.55	\$ 18,312.63	\$ 21,040.00	\$ 2,727.37
15,312.16	10,536.44	25,848.60	27,560.00	1,711.40
249.47	483.37	732.84	15,000.00	14,267.16
10,472.88	8,225.97	18,698.85	22,200.00	3,501.15
3,270.92	1,177.91	4,448.83	5,030.00	581.17
12,814.80	10,478.98	23,293.78	28,701.51	5,407.73
17,013.68	11,734.44	28,748.12)	36,400.00	7,651.88
2,713.32		2,713.32)		
289.81		289.81)	3,005.00	1.87
750.00		750.00	1,500.00	750.00
10,976.56	10,206.50	21,183.06	22,600.00	1,416.94
6,194.84	3,070.09	9,264.93	9,400.00	135.07
719.55		719.55)		
94.16		94.16)	857.00	43.29
1,086.74	1,540.47	2,627.21	5,000.00	2,372.79
17,773.10	12,259.97	30,033.07	35,880.00	5,846.93
1,753.13	380.63	2,133.76	3,425.00	1,291.24
	310.59	310.59	1,000.00	689.41
15,317.31	10,824.27	26,141.58	32,800.00	6,658.42
3,293.03	936.93	4,229.96	4,950.00	720.04
475.00		475.00	1,000.00	525.00
19,660.14	14,031.54	33,691.68	37,110.00	3,418.32
11,028.55	4,697.20	15,725.75	19,225.00	3,499.25
2,504.00	2,476.66	4,980.66	7,360.00	2,379.34
382.56	357.44	740.00	740.00	

DISBURSEMENTS

DEPARTMENT—	1917-1918 War'nts Drawn after Oct. 1, '20	1919-1920 War'nts Drawn after Oct. 1, '20	Tot. drawn on old ap- propriations after Oct. 1, '20
BOARD OF EQUALIZATION.....		147.42	147.42
Clerk			
Other expense			
FINANCE		9,227.09	9,227.09
Bureau Public Accounts			
Salaries and wages			
Other expense			
Bureau Banking and Blue Sky			
Salaries and wages			
Other expense			
Director of Insurance			
Salaries and wages			
Other expense			
GOVERNOR		7,290.81	7,290.81
Administration			
Salaries and wages			
Other expense			
Budget and Taxation			
Salaries and wages			
Other expense			
Maintenance of Home			
Fixed Charges			
Return of Fugitives			
Salaries and wages			
Other expense			
DISTRICT COURTS		51,335.90	51,335.90
Salaries and wages			
Other expense			
G. A. R.		303.00	303.00
Salaries and wages			
Other expense			
HIGHWAY SALE OF BONDS			
Salaries and wages			
Other expense			
HISTORICAL SOCIETY		1,191.20	1,191.20
Salaries and wages			
Other expense			
IMMIGRATION		3,333.73	3,333.73
Salaries and wages			
Other expense			

DISBURSEMENTS

1921 - 1922 Warrants drawn between January 3, 1921 and October 1, 1922			Appropriation 1921-1922 Biennium	
Jan. 3, 1921 to Dec. 31, 1921	Jan. 1, 1922 to Oct. 1, 1922	TOTAL	Total Ap- propriated	Balance Oct. 1, 1922
98.49	110.00	208.49	300.00	91.51
1,508.41	68.20	1,576.61	1,825.00	248.39
14,306.27	8,797.25	23,103.52	26,700.00	3,596.48
3,633.97	1,071.21	4,705.18	9,800.00	5,094.82
14,002.37	10,246.37	24,248.74	33,240.00	8,991.26
13,106.72	5,884.27	18,990.99	23,633.85	4,642.86
5,129.64	3,938.10	9,067.74	10,380.00	1,312.26
2,174.90	1,158.60	3,333.50	6,212.00	2,878.50
10,684.42	6,757.02	17,441.44	21,490.00	4,048.56
3,727.29	1,192.37	4,919.66	6,120.00	1,200.34
6,844.46	6,425.00	13,269.46	16,770.00	3,500.54
4,575.31	644.64	5,219.95	11,000.00	5,780.05
1,500.00	750.00	2,250.00	3,000.00	750.00
113.00		113.00)		
1,666.55	25.90	1,692.45)	2,000.00	194.55
100,387.12	62,584.72	162,971.84	208,000.00	45,028.16
12,460.18	7,138.08	19,598.26	27,000.00	7,401.74
940.00	450.00	1,390.00	1,800.00	410.00
771.17	236.93	1,008.10	1,300.00	291.90
16.80		16.80)		
84,688.21		84,688.21)	98,000.00	13,294.99
2,408.99	1,881.00	4,289.99	4,900.00	610.01
2,339.09	115.28	2,454.37	3,000.00	545.63
5,018.79	3,604.50	8,623.29	9,870.00	1,246.71
2,020.60	1,766.52	3,787.12	3,935.00	147.88

DISBURSEMENTS

DEPARTMENT—	1917-1918 Warr'ts Drawn after Oct. 1, '20	1919-1920 Warr'ts Drawn after Oct. 1, '20	Tot. drawn on old ap- propriations after Oct. 1, '20
LAND DEPARTMENT		10,609.54	10,609.54
Administration			
Salaries and wages			
Other expense			
Protective Association			
Salaries and wages			
Other expense			
Timber Cruising			
Salaries and wages			
Other expense			
LAW ENFORCEMENT		14,162.43	14,162..
Bureau of License			
Salaries and wages			
Other expense			
Refunds			
Bureau of Motor Vehicle Registration..			
Salaries and wages			
Other expense			
Bureau of Constabulary			
Salaries and wages			
Other expense			
Bureau of Constabulary (Emergency)..			
Salaries and wages			
Other expense			
LEGISLATURE		138.50	138.50
Salaries and wages			
Other expense			
LIEUTENANT GOVERNOR			
Salaries and wages			
Other expense			
MINE INSPECTOR		7,077.27	7,077.27
Salaries and wages			
Other expense			
OFFICIAL BONDS			
Premiums			
PUBLIC INVESTMENTS		8,708.43	8,708.43
Salaries and wages			
Other expense			
PUBLIC UTILITIES		18,560.48	18,560.48
Salaries and wages			
Other expense			

DISBURSEMENTS

Warrants drawn between January 3, 1921 and October 1, 1922 Warrants drawn between			Appropriation 1921-1922 Biennium	
Jan. 3, 1921 to Dec. 31, 1921	Jan. 1, 1922 to Oct. 1, 1922	TOTAL	Total Ap- propriated	Balance Oct. 1, 1922
20,186.41	13,676.43	33,862.84	47,180.00	13,317.16
8,144.98	3,627.01	11,771.99	28,100.00	16,328.01
3,448.57	2,184.17	5,632.74)		
34,310.58	46,359.37	80,669.95)	90,000.00	3,697.31
887.50	1,185.67	2,073.17	11,900.00	9,826.83
1,973.24	1,551.13	3,524.37	13,100.00	9,575.63
12,387.77	9,668.09	22,055.86	25,190.00	3,134.14
10,251.33	4,458.40	14,709.73	21,600.00	6,890.27
60.00		60.00	60.00	
4,972.73	4,039.73	9,012.46	10,120.00	1,107.54
17,553.48	3,129.66	20,674.14	53,850.00	33,175.86
8,347.98	5,249.94	13,597.92	15,220.00	1,622.08
8,461.18	2,412.26	10,873.44	11,080.00	206.56
150.00	1,441.50	1,591.50)		
134.83	863.09	997.92)	15,000.00	12,410.58
47,512.94		45,690.50	45,700.00	9.50
39,765.96		41,588.40	42,425.00	836.60
273.62		273.62	900.00	626.38
169.21		169.21	350.00	180.79
3,861.05	2,361.00	6,222.05	7,800.00	1,577.95
2,581.47	2,523.93	5,105.40	7,175.00	2,069.60
4,670.50	311.40	4,981.90	6,000.00	1,018.10
12,027.60	9,400.00	21,427.60)		
8,865.16	4,906.14	13,771.30)	49,165.00	13,966.10
33,703.30	22,734.25	56,437.55	66,440.00	10,002.45
5,766.88	4,805.40	10,572.28	15,920.00	5,347.72

DISBURSEMENTS

DEPARTMENT—	1917-1918 War'ts Drawn after Oct. 1, '20	1919-1920 War'ts Drawn after Oct. 1, '20	Tot. drawn on old ap- propriations after Oct. 1, '20
PUBLIC WELFARE		11,961.41	11,961.41
Salaries and wages			
Other expense			
Venereal Disease			
Salaries			
Expense			
PUBLIC WORKS		6,177.90	6,177.90
Administration			
Salaries and wages			
Other expense			
Supplies			
Salaries and wages			
Other expense			
Capitol Furnishings			
Other expense			
Maintenance			
Salaries and wages			
Other expense			
PRESIDENTIAL ELECTORS			
Salaries and wages			
Other expense			
RECLAMATION		24,828.75	24,828.75
Administration			
Salaries and wages			
Other expense			
Western States Association			
Other expense			
Kootenai Valley Investigation			
Salaries and wages			
Other expense			
Geological Survey Co-operation			
Salaries and wages			
Other expense			
Snake River Improvement			
Salaries and wages			
Other expense			
Carey Act Relief			
Refund of Deposits			
SECRETARY OF STATE		5,697.94	5,697.94
Salaries and wages			
Other expense			
SUPREME COURT		14,518.24	14,518.24
Courts			
Salaries and wages			

DISBURSEMENTS

1921 - 1922 January 3, 1921 and October 1, 1922 Warrants drawn between			Appropriation 1921-1922 Biennium	
Jan. 3, 1921 to Dec. 31, 1921	Jan. 1, 1922 to Oct. 1, 1922	TOTAL	Total Ap- propriated	Balance Oct. 1, 1922
21,902.52	18,301.87	40,204.39	47,600.00	7,395.61
8,747.71	2,921.85	11,669.56	14,700.00	3,030.44
201.00		201.00)		
4,799.00		4,799.00)	5,000.00	
5,380.00	6,614.67	11,994.67	17,760.00	5,765.33
916.34	529.57	1,445.91	2,185.00	739.09
7,890.83	5,285.00	13,781.83	16,440.00	3,264.17
2,053.45	1,728.07	3,781.52	7,200.00	3,418.48
8,518.44	1,468.73	9,987.17	10,000.00	12.83
26,933.06	18,492.86	45,425.92	51,120.00	5,694.08
24,387.59	11,995.68	36,383.27	50,239.25	13,855.98
20.00		20.00	300.00	280.00
507.10		507.10	1,700.00	1,192.90
26,448.79	20,139.82	46,588.52	57,500.00	10,911.48
12,477.60	6,774.29	19,251.89	23,600.00	4,348.11
4,000.00	1,716.00	5,716.00	7,500.00	1,784.00
540.00	575.00	1,115.00)		
369.23	492.96	862.19)	2,000.00	22.81
7,882.21	7,864.33	15,746.54)		
5,650.05	3,397.99	9,048.04)	30,000.00	5,205.42
3,001.55		3,001.55)		
11,998.45		11,998.45)	15,000.00	
6,394.59	7,579.14	13,973.73	39,000.00	25,026.27
13,038.15	9,059.39	22,097.54	26,580.00	4,482.46
9,192.60	6,388.91	15,581.51	19,020.00	3,438.49
41,659.72	29,945.40	71,605.12	84,540.00	12,934.88

DISBURSEMENTS

DEPARTMENT—	1917-1918 War'ts Drawn after Oct. 1, '20	1919-1920 War'ts Drawn after Oct. 1, '20	Tot. drawn on old ap- propriations after Oct. 1, '20
SUPREME COURT—(Continued)			
Other expense			
Law Library			
Salaries and wages			
Other expense			
SOLDIERS' MEMORIAL			
Claim by Counties		4,041.69	4,041.69
TRAVELING LIBRARY			
Salaries and wages		871.69	871.69
Other expense			
TREASURER			
Salaries and wages		6,721.19	6,721.19
Other expense			
Treasury Note Expense			
VETERANS' WELFARE COM'IS'N			
Salaries and wages			
Other expense			
COMMERCE AND INDUSTRY			
Salaries and wages		9,527.87	9,527.87
Other expense			
SEC. 7223 COMPILED STATUTES			
Judgments and Awards			
ALBION STATE NORMAL SCHOOL			
Salaries and wages		20,629.39	20,629.39
Other expense			
CHILDREN'S H. F. & AID SOCIETY			
Salaries and wages		2,531.04	2,531.04
DEAF AND BLIND SCHOOL			
Salaries and wages		19,194.35	19,194.35
Other expense			
IDAHO INSANE ASYLUM			
Salaries and wages		9,119.39	9,119.39
Other expense			
IDAHO STATE SANITARIUM			
Salaries and wages		34,252.48	34,252.48
Other expense			
IDAHO TECHNICAL INSTITUTE			
Salaries and wages		24,214.62	24,214.62
Other expense			

DISBURSEMENTS

1921 - 1922 January 3, 1921 and October 1, 1922 Warrants drawn between			1921-1922 Biennium Appropriation	
Jan. 3, 1921 to Dec. 31, 1921	Jan. 1, 1922 to Oct. 1, 1922	TOTAL	Total Ap- propriated	Balance Oct. 1, 1922
2,725.37	1,694.67	4,420.04)	7,110.00	2,689.96
2,902.38	2,126.97	5,029.35	6,537.00	1,507.65
3,512.93	2,715.30	6,228.23	13,911.00	7,682.77
1,000.00	1,000.00	2,000.00	50,000.00	48,000.00
2,789.50	1,920.50	4,710.00	5,340.00	630.00
3,216.06	1,525.98	4,742.04	6,180.00	1,437.96
12,330.12	7,073.30	19,403.42	23,120.00	3,716.58
3,444.82	1,255.55	4,700.37	6,540.00	1,839.63
1,110.86	881.18	1,992.04	2,500.00	507.96
3,715.87	3,237.31	6,953.18		
23,904.93	21,888.85	45,793.78	100,000.00	47,253.04
750.00		750.00	750.00	
499.42		499.42	500.00	.58
96.05		96.05	96.05	
36,901.00	37,442.21	74,343.21	80,354.00	6,010.79
16,610.36	12,694.84	29,305.20	30,382.50	1,077.30
8,784.80	5,998.20	14,783.00	17,700.00	2,917.00
38,428.43	24,944.95	63,373.38	80,820.00	17,446.62
42,597.81	14,783.40	57,381.21	66,540.13	9,158.92
14,846.94	11,845.88	26,692.82	52,100.00	25,407.18
43,730.22	17,761.65	61,491.87	93,368.82	31,876.95
16,000.83	11,077.31	27,078.14	35,080.00	8,001.86
28,010.36	19,173.76	47,184.12	73,041.88	25,857.76
91,630.78	60,284.58	151,915.36	163,374.00	11,458.64
97,547.99	14,809.41	112,357.40	120,922.58	8,565.18

DISBURSEMENTS

DEPARTMENT—	1917-1918 War'ts Drawn after Oct. 1, '20	1919-1920 War'ts Drawn after Oct. 1, '20	Tot. drawn on old ap- propriations after Oct. 1, '20
INDUSTRIAL TRAINING SCHOOL.....		28,005.56	28,005.56
Salaries and wages			
Other expense			
LAVA HOT SPRINGS		239.47	239.47
Salaries and wages			
Other expense			
LEWISTON NORMAL SCHOOL.....		77,384.73	77,384.73
Salaries and wages			
Other expense			
NORTH IDAHO SANITARIUM.....		5,381.75	5,381.75
Salaries and wages			
Other expense			
PENITENTIARY		18,885.21	18,885.21
Salaries and wages			
Other expense			
SOLDIERS' HOME		7,797.23	7,797.23
Salaries and wages			
Other expense			
UNIVERSITY OF IDAHO.....		144,776.36	144,776.36
Maintenance			
Salaries and wages			
Other expense			
Alfalfa Weevil			
Salaries and wages			
Other expense			
Agricultural Extension			
Salaries and wages			
Other expense			
Purchase of Land			
Pure Seed		1,772.84	1,772.84
Salaries and wages			
Other expense			
MINES AND GEOLOGY.....			
Geological Survey			
Salaries and wages			
Other expense			
Mines			
Salaries and wages			
Other expense			
Mineral Resources			
Salaries and wages			
Other expense			

DISBURSEMENTS

1921 - 1922 January 3, 1921 and October 1, 1922 Warrants drawn between			Appropriation 1921-1922 Biennium	
Jan. 3, 1921 to Dec. 31, 1921	Jan. 1, 1922 to Oct. 1, 1922	TOTAL	Total Ap- propriated	Balance Oct. 1, 1922
39,212.58 94,103.79	28,983.89 53,168.01	68,196.47 147,271.80	70,300.00 183,018.50	2,103.53 32,446.70
6,336.78 5,217.35	4,239.00	10,575.78) 5,217.35)	16,300.00	506.87
90,908.10 46,416.48	66,879.38 15,933.09	157,787.48 62,349.57	159,195.00 73,811.02	1,407.52 11,461.45
15,457.46 55,356.16	9,690.46 12,538.26	25,147.92 67,894.42	43,080.00 106,865.11	17,932.08 38,970.69
19,925.39 57,210.73	15,253.46 25,274.08	35,178.85 82,484.81	41,660.00 115,233.52	6,481.15 32,748.71
4,557.74 24,618.80	2,462.20 2,867.42	7,019.94 27,486.22	24,360.00 72,853.00	17,340.06 45,366.78
253,425.58 226,725.47	133,356.73 38,822.46	386,782.31) 265,547.93)	700,000.00	47,669.76
4,185.72 2,080.58	3,832.65 3,092.59	8,018.37) 5,173.17)	15,000.00	1,808.46
40,617.59 18,328.35 10,235.55	31,955.38 15,862.63	72,572.97) 34,190.98) 10,235.55	128,627.00 10,235.55	21,863.05
4,089.43 807.11	2,758.67 604.34	6,848.10) 1,411.45)	10,000.00	1,740.45
4,856.00 4,146.88	2,469.27 1,010.37	7,325.27) 5,157.25)	12,500.00	17.48
5,397.17 3,104.17	2,436.53 1,074.73	7,833.70) 4,178.90)	12,500.00	487.40
2,249.95 2,012.02	502.20 166.42	2,755.15) 2,178.44)	5,000.00	66.41

DISBURSEMENTS

DEPARTMENT—	1917-1918 War'n'ts Drawn after Oct. 1, '20	1919-1920 War'n'ts Drawn after Oct. 1, '20	Tot. Drawn on old ap- propriations after Oct. 1, '20
VOCATIONAL EDUCATION		17,026.09	17,026.09
Salaries and wages			
Other expense			
SNAKE RIVER BRIDGES.....			
Pickle Butte and Snake River.....	39,714.00		39,714.00
H'DGATE REVOLV'G F'ND, H. B. 301..	65.92		65.92
INDUSTRIAL ACCIDENT BOARD.....		7,652.14	7,652.14
HORTICULTURAL INSPECTION			
Sec. 2064-65 Com. Stat.		301.75	301.75
STATE CONVENTION			
Chap. 107, Sec. 47, 1919 S. L.		1,406.23	1,406.23
HIGHWAY			
Arrowrock Road—Wagon		361.90	
Neal-Smith's Prairie Road—Wagon.....		138.10	500.00
KOOTENAI RIVER BRIDGE.....			
Chap. 40, 1919 Session Laws.....		10,000.00	10,000.00
VOCATIONAL REHABILITATION			
Salaries and wages			
Other expense			
GRAND TOTAL GENERAL FUND.....	\$39,779.92	\$714,542.53	\$754,322.45

DISBURSEMENTS

[illegible]

WARRANTS DRAWN AGAINST SPECIAL FUNDS DURING
REPORTING PERIOD
Oct. 1, 1920 to Oct. 1, 1922

DEPARTMENT—	Total Dis- bursements last 3 months of 1920
ALBION NORMAL SCHOOL	7,632.50
Interest	
Salaries and wages	
Other expense	
Improvement	
Other expense	
DEAF AND BLIND SCHOOL	338.74
Interest	
Salaries and wages	
Other expense	
INSANE ASYLUM	5,836.44
Interest	
Salaries and wages	
Other expense	
IDAHO TECHNICAL INSTITUTE	
Interest	
Salaries and wages	
Other expense	
INDUSTRIAL TRAININ SCHOOL	2,471.35
Interest	
Salaries and wages	
Other expense	
LAVA HOT SPFRINGS	127.77
Special	
Salaries and wages	
Other expense	
Repayment of Deposits	
LEWISTON NORMAL SCHOOL	11,755.52
Interest	
Salaries and wages	
Other expense	
NORTH IDAHO SANITARIUM	2,671.15
Interest	
Salaries and wages	
Other expense	
PENITENTIARY	4,011.14
Interest	
Salaries and wages	
Other expense	

WARRANTS DRAWN AGAINST SPECIAL FUNDS DURING
REPORTING PERIOD
Oct. 1, 1920 to Oct. 1, 1922

Current Disbursements From Special Funds		Classified Total for 21 Months of 1921-1922	Grand Total Oct. 1, 1920 to Oct. 1, 1922
Oct. 31, 1921	Oct. 1, 1922		
			29,319.95
\$ 10,848.16	\$ 1,061.28	\$ 11,909.44	
1,288.17	8,407.36	9,695.53	
19.00	63.48	82.48	
230.75	359.15	589.90	2,886.77
819.05	1,139.03	1,958.13	
10,037.16	4,012.46	14,049.62	32,473.55
7,273.78	5,313.71	12,587.49	
8,645.79	41.09	8,686.88	16,357.48
1,315.26	6,355.34	7,670.60	
3,425.79	673.32	4,099.11	18,263.82
6,638.94	5,054.42	11,693.36	
1,854.25		1,854.25	18,163.61
16,139.59	7.00	16,146.59	
35.00		35.00	
444.75	1,059.63	1,504.38	29,425.39
2,861.02	13,304.47	16,165.49	
7,970.90	3,297.93	11,268.83	25,747.13
5,948.55	5,858.60	11,807.15	
1,796.50	50.50	1,847.00	23,843.95
11,727.23	6,258.58	17,985.81	

WARRANTS DRAWN

DEPARTMENT—	Total Disbursements last 3 months of 1920
SOLDIERS' HOME	
Federal Aid	4,101.30
Salaries and wages	
Other expense	
Interest	3,601.43
Salaries and wages	
Other expense	
UNIVERSITY OF IDAHO	
Interest	22,984.43
Other expense	
Agricultural College Interest	9,329.54
Other expense	
Gopher Bounty Special	3,030.87
Salaries and wages	
Other expense	
SCHOOL OF SCIENCE	7,056.84
Special	
Other expense	
AGRICULTURAL	
Agricultural Inspection	21,278.17
Salaries and wages	
Other expense	
Sheep Inspection	
Salaries and wages	
Other expense	
Predatory Animal	6,797.47
Salaries and wages	
Other expense	
PUBLIC INVESTMENTS	
Farm Loan Expense	2,181.04
FISH AND GAME	44,700.52
Salaries and wages	
Other expense	
STATE HIGHWAY	1,800,682.74
Salaries and wages	
Other expense	
INDUSTRIAL ADMINISTRATION	
Salaries and wages	
Other expense	
LAND ENDOWMENTS	

WARRANTS DRAWN

Current Disbursements From Special Funds		Classified Total for 21 Months of 1921-1922	Grand Total Oct. 1, 1920 to Oct. 1, 1922
Oct. 31, 1921	Oct. 1, 1922		
			44,769.92
3,370.11	1,586.00	4,956.11	
10,130.24	7,565.63	17,695.87	
6,472.38	2,480.52	8,952.90	
2,212.75	3,249.56	5,462.31	
			190,726.02
35,236.55	22,332.22	57,568.77	
40,914.09	31,510.90	72,424.99	
3,281.75	4,460.75	7,742.69	
12,066.51	5,578.22	17,644.73	
			55,060.25
32,823.26	15,180.15	48,003.41	
			220,960.43
33,210.00	17,989.68	51,199.68	
17,243.57	6,897.28	24,140.85	
17,162.43	10,821.00	27,983.43	
8,735.17	4,967.60	13,702.77	
450.00	522.00	972.00	
47,049.31	27,836.75	74,886.06	
			20,675.75
9,727.86	8,766.85	18,494.71	
			318,937.81
101,570.22	65,877.74	167,447.96	
70,928.30	35,861.03	106,789.33	
424,003.13	300,603.46	724,606.59	
4,274,812.86	874,077.29	5,148,890.15	
			7,674,179.48
17,969.14	14,636.24	32,605.38	
4,926.75	1,665.64	6,592.39	
			39,197.77
1,509,354.42	630,806.11	2,140,160.53	
			2,140,160.53

WARRANTS DRAWN

DEPARTMENT—	Total Dis- bursements last 3 months of 1920
LAW ENFORCEMENT	
Athletic Commission	1,121.96
Salaries and wages	
Other expense	
Occupations Registration	3,634.83
Salaries and wages	
Other expense	
LAW LIBRARY	1,844.33
(Boise)	
Other expense	
(Lewiston)	
Other expense	
(Pocatello)	
Other expense	
PUBLIC SCHOOL FUND	322.22
Refunds	
PUBLIC WORKS	
Capitol Building Construction	124,847.74
Salaries and wages	
Other expense	
STATE ASYLUM AND SANITARIUM FUND	143.69
Payment of Deposits	
STATE INSURANCE MANAGER	107,231.41
Salaries and wages	
Other expense	
Workmen's Compensation Awards	
Purchase of Investments	
STATE INSTITUTION DEVELOPMENT	
Insane Asylum	
Other expense	
State Sanitarium	
Other expense	
North Idaho Sanitarium	
Other expense	
STATE INSTITUTION	
Bond Sale	
Other expense	
EDUCATION	
Teachers' Certification	4,614.73
Other expense	
PUBLIC WELFARE	
Tuberculosis Hospital	
Salaries and wages	
Other expense	

Current Disbursements From Special Funds		Classified Total for 21 Months of 1921-1922	Grand Total Oct. 1, 1920 to Oct. 1, 1922
Oct. 31, 1921	Oct. 1, 1922		
			20,619.37
2,920.50	1,742.50	4,663.00	
4,339.26	6,115.62	10,454.88	
150.00		150.00	
594.70		594.70	
			11,244.66
4,084.65	1,662.85	5,747.50	
1,086.96	632.25	1,719.21	
1,066.82	866.80	1,933.62	
865,174.94	326,147.17	1,191,322.11	1,191,644.33
			171,311.87
12,290.15	50.00	12,340.15	
31,816.66	2,307.32	34,123.98	
			524.86
362.24	18.93	381.17	
			888,880.72
24,800.25	17,909.38	42,709.63	
7,205.32	3,926.16	11,131.48	
192,594.91	112,461.70	305,056.61	
271,005.16	151,746.43	422,751.59	
			235,466.40
104,411.27	3,079.27	107,490.54	
21,324.10	4,074.37	25,398.47	
76,349.11	26,228.28	102,577.39	
			210.19
210.19		210.19	
			5,352.93
738.20		738.20	
			19,943.88
14,175.61	86.14	14,261.75	
4,282.16	1,399.97	5,682.13	

WARRANTS DRAWN

DEPARTMENT—	Total Dis- bursements last 3 months of 1920
PUBLIC WORKS	
Heyburn Park	
Salaries and wages	
Other expense	
RECLAMATION	
Headgate Circulating	
Headgate Revolving	2,119.70
STATE BRAND	775.70
NORMAL SCHOOL INTEREST	
CAREY ACT TRUST	474.70
VOCATIONAL EDUCATIONAL TRUST	7,600.81
CHAMBERLAIN-KAHN V. D.	1,133.29
CHARITABLE INSTITUTION INTEREST	
LAND COMMISSION SUSPENSE	408.86
SHEPPARD - TOWNER	
VOCATIONAL REHABILITATION	
NATIONAL FOREST RESERVE	124,847.79
Grand Total Special Funds.....	\$2,341,710.72

ENDOWMENT FUNDS

SCHOOL OF SCIENCE ENDOWMENTS.....	\$ 6,834.67
PUBLIC SCHOOL ENDOWMENTS.....	152,762.08
UNIVERSITY ENDOWMENT	12,511.23
AGRICULTURAL COLLEGE ENDOWMENT.....	18,498.69
CHARITABLE INSTITUTIONS ENDOWMENT.....	24,869.73
INSANE ASYLUM ENDOWMENT	6,805.75
PUBLIC BUILDING ENDOWMENT.....	44,617.24
NORMAL SCHOOL ENDOWMENT.....	18,196.00
PENITENTIARY ENDOWMENT	3,044.13
Grand Total Endowment Funds.....	\$288,139.52

WARRANTS DRAWN

Current Disbursements From Special Funds		Classified Total for 21 Months of 1921-1922	Grand Total Oct. 1, 1920 to Oct. 1, 1922
Oct. 31, 1921	Oct. 1, 1922		
			216.43
	176.89	176.89	
	39.54	39.54	
23,064.12	2,683.48	25,747.60	35,340.65
7,473.35		7,473.35	
			775.70
	79.19	79.19	79.19
6,709.98	2,686.92	9,396.90	9,871.60
21,935.33	21,671.94	43,607.27	51,208.08
5,952.77	1,103.98	7,056.75	8,190.04
	14.40	14.40	14.40
			408.86
	3,807.20	3,807.20	3,807.20
2,617.81	3,294.73	5,912.54	5,912.54
68,544.70	149,785.36	218,330.06	343,177.85
\$8,560,251.66	\$3,003,388.98	\$11,563,640.64	\$13,905,351.36

ENDOWMENT FUNDS

\$ 33,884.71	\$ 9,100.00	\$ 42,984.71	\$ 49,819.38
1,068,906.74	436,775.11	1,505,681.85	1,658,443.93
80,174.13	23,189.00	103,363.13	115,874.36
58,590.36	30,400.00	88,990.36	107,489.05
69,469.61	48,618.00	118,087.61	142,957.34
33,652.01	18,900.00	52,552.01	59,357.76
5.24		5.24	44,622.48
132,132.35	58,924.00	191,056.35	209,252.25
32,539.27	4,900.00	37,439.27	40,483.40
\$1,509,354.42	\$630,806.11	\$2,140,160.53	\$2,428,300.50

STATEMENT OF DISBURSEMENTS

From Special Funds which Automatically Reduce the Appropriations from the General Fund for the Following Institutions during the Biennium of 1921-1922.

	Balance 1-1-21	Receipts 1-1-21 to 9-30-22	Disburse- ments 1-1-21 9-30-22	Balance 9-30-22
Idaho Insane Asylum fund.....	\$ 2,072.85	\$ 29,932.02	\$ 31,622.57	\$ 382.30
No. Idaho Sanitarium fund.....	2,021.98	23,732.69	25,085.68	668.99
Penitentiary fund	2,556.36	21,459.95	23,865.69	150.62
Soldiers' Home Int. fund	1,596.08	14,832.92	16,011.19	417.76
Soldiers' Home Fed. Aid.....	2,059.16	25,182.45	24,709.10	2,532.51
	\$10,306.18	\$115,140.03		\$4,152.18

Total of all items reducing appropriation.....\$121,294.23

The following amounts have been added to the respective appropriations up to October 1, 1922.

Soldiers' Home	\$ 513.00
Penitentiary	7,208.57
North Idaho Sanitarium	1,765.11
Idaho Insane Asylum	3,758.82
Idaho State Sanitarium	16.88
Capitol Maintenance	29.25
Lewiston State Normal School.....	22,954.02
Albion Normal School	14,997.50
Industrial Training School	5,552.50
Deaf and Blind School	369.13
Idaho Technical Institute	43,535.58

Total\$100,700.36

FISH AND GAME LICENSE ACCOUNT

Oct. 1, 1920 to Sept. 30, 1922

	Dr.	Cr.
Balance Oct. 1, 1920	\$ 288,968.35	
Licenses issued by State Auditor.....	906,121.20	
Licenses destroyed		\$ 14.85
Printers' Samples		201.15
Licenses returned		523,746.70
Cash remitted		309,416.65
Balance Sept. 30, 1922.....		361,710.20
	\$1,195,089.55	\$1,195,089.55

STATE INSURANCE LICENSE ACCOUNT

Oct. 1, 1920 to Sept. 30, 1922

Balance Oct. 1, 1920.....	\$ 8,754.00	
Transfers, mutilated, etc., certificates		\$ 5,190.00
Licenses returned		13,196.00
Licenses issued by State Auditor.....	105,993.00	
Printers' samples		272.00
Cash remitted		80,531.00
Balance Sept. 30, 1922		15,558.00
	\$114,747.00	\$114,747.00

RECEIPTS

A study showing by departments, receipts from all sources for two reporting periods of 12 months each.

October 1, 1920 to October 1, 1921; October 1, 1921 to October 1, 1922

RECEIPTS

FROM ALL SOURCES FOR REPORTING PERIOD OCTOBER 1, 1920
TO OCTOBER 1, 1921, INCLUSIVE

ARRANGED BY DEPARTMENTS AND INSTITUTIONS, SHOWING
IN DETAIL THE SOURCE OF ALL RECEIPTS

October 1, 1920 to October 1, 1921			
Departments	Source of Receipt	Item	Department Total
Agricultural	Annual Nursery License	\$ 360.00	
	Brand Recording Fees	648.00	
	Searching Brand Record	264.00	
	By-Products License	40.00	
	Warehouse-License Fees	262.00	
	Certified Copies	.50	
	Renewal & Transfer of License	280.00	
	Agents Nursery License	34.00	
	Stallion License Renewal	119.00	
	Thresher License Fees	264.00	
	Dipping Sheep	3,576.06	
	Fruit Inspection	16,608.50	
	Hay Inspection	1,422.50	
	Potato Inspection	21,374.00	
	Quarantining Sheep	262.38	
	Sheep Inspection Interstate Sheep	1,433.29	
	Stallion Inspection	1,110.00	
	Thresherman License	31.00	
	General Inspections	5,179.81	
	Nursery Inspection	272.60	
	Testing Cattle for Tuberculosis	5.00	
	Alfalfa Meal Inspection	25.00	
	Cleaning and Disinfecting	6.40	
	Patrol Expenses	40.00	
	Refund	10.30	
Audit Commission	Express Tax	\$ 2,091.63	
	Refunds	73.57	
			\$ 2,165.20
Attorney Gen.	Refund	\$ 52.95	
			\$ 52.95
Auditor	Refund	\$ 778.58	
			\$ 778.58

STATE OF IOWA

RECEIPTS APPORTIONED

FROM ALL SOURCES FOR REPORTING PERIOD OCTOBER 1, 1920
TO OCTOBER 1, 1921, INCLUSIVE

ARRANGED BY DEPARTMENTS AND INSTITUTIONS, SHOWING
IN DETAIL THE SOURCE OF ALL RECEIPTS

October 1, 1920 to October 1, 1921						
REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Federal Government	Additions To Endowments	Public Investments	Trust Funds	Premiums, Accrued Interest And Refunds
\$ 360.00						
628.00	\$ 20.00					
264.00						
30.00	10.00					
258.00	4.00					
.50						
280.00						
34.00						
119.00						
264.00						
	3,576.06					
	16,608.50					
	1,422.50					
	21,374.00					
	262.38					
	1,433.29					
	1,110.00					
	31.00					
	5,179.81					
	272.60					
	5.00					
	25.00					
	6.40					
	40.00					\$ 10.30
\$ 2,237.50	\$ 51,380.54					\$ 10.30
2,091.63						\$ 73.57
						\$ 73.57
\$ 2,091.63						\$ 52.95
						\$ 52.95
						\$ 778.58
						\$ 778.58

REPORT OF STATE AUDITOR

RECEIPTS

October 1, 1920 to October 1, 1921.

Department	Source of Receipt	Item	Department Total
Bureau of Banking	Bank Examinations	\$13,534.24	
	Penalties Imposed on Banks	100.00	
	Filing Fees	225.05	
	Agents License	305.50	
	Bank Charters Issued	150.00	
	Semi-annual Reports	257.50	
	Refunds	4,700.68	
			<u>\$19,272.97</u>
Court Reporters	1st, 2nd, 3rd, 4th, 5th, 6th, 7th, 8th, 9th, and 10th Districts	\$ 680.16	
			<u>\$ 680.16</u>
Deaf and Blind School	Misc. Sales of Produce, etc. Refund	\$ 237.07 36.57	
			<u>\$ 273.64</u>
Board of Education	Teachers' Certificates	\$ 5,967.00	
	Sale of high school courses	62.90	
	Sale of Elementary Courses	164.65	
	Refund Salary	30.00	
			<u>\$ 6,224.55</u>
Fish and Game	Sale of White Fish	38.50	
	Licenses and permits	\$139,204.05	
	Telephone Tolls	3.20	
	Various fish and game licenses for year 1918 and prior years	489.20	
	Court Costs	19.50	
	Auto hire from Dept. Agri.	9.00	
	Salvage and planting bass	50.00	
	Refund (Dup. of claims)	53.65	
	Fines	10,773.65	
	Confiscations	512.92	
	Sale of beaver hides	2,399.89	
	Heyburn Park Lease	391.20	
	Commission saved	84.90	
	Heyburn Park grazing fees	79.50	
			<u>\$154,109.16</u>

REPORT OF STATE AUDITOR

RECEIPTS APPORTIONED

October 1, 1920 to October 1, 1921.

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Federal Government	Additions To Endowments	Public Investments	Trust Funds	Premiums Accrued Interest And Refunds
\$ 13,534.24						
100.00						
225.05						
305.50						
150.00						
257.50						
						\$4,700.68
\$ 14,572.29						\$4,700.68
\$ 680.16						
\$ 680.16						
\$ 237.07						\$ 36.57
\$ 237.07						\$ 36.57
\$ 1,460.00	\$ 4,507.00					
62.90						
164.65						
						30.00
1,687.55	4,507.00					30.00
	139,204.05					
	38.50					
	3.20					
	489.20					
	19.50					
	9.00					
	50.00					
	10,773.65					53.65
	512.92					
	2,399.89					
	391.20					
	84.90					
	79.50					
\$154,055.51						\$ 53.65

REPORT OF STATE AUDITOR

RECEIPTS

October 1, 1920, to October 1, 1921

Department	Source of Receipt	Item	Department Total
Industrial Accident	State Insurance (Compensation Act)	78.00	
	Associated Employees Reciprocal	23,245.25	
			\$ 23,323.25
Ind. Training School	Sale of flowers, plants, hides and vegetables	744.72	
	Printing	159.00	
	Miscellaneous sales	221.59	
	Refund	237.86	
			\$ 1363.17
Idaho Insane Asylum	Care of inmates	1,722.00	
	Sale of farm produce, etc.	182.25	
			\$ 1,904.25
Insurance Director	Licenses 1920 and 1921	39,821.00	
	Filing fees 1920 and 1921	12,053.00	
	Misc. fees 1920 and 1921	179,131.06	
	Refunds	3.05	
			\$ 231,008.11
Insurance Manager	Premiums (State Insurance Fund)	283,651.90	
			\$283,651.90
Land Dept.	Sale of land	\$ 91,284.35	
	Escheated Estate	991.40	
	Interest	6,133.81	
	Fees	2,269.13	
	South Ida. timber fire pro.	1,134.19	
	Application to lease land	61,677.57	
	Balance Closing Suspense fund	5,057.15	
	Erroneous Apportionm't 1919	633.73	
	Timber sales	58,143.61	
	Rentals	22,670.92	
	Imp. on leased land	15.00	
	Mineral lease	79.13	
			\$250,089.99
Lava Hot Springs	Rents ground, \$22.00		
	Rents Com. House, \$13.04		
	Rents Natatorium, \$158.75		
		\$ 193.79	
	Baths sanitarium	3,471.75	
	Baths natatorium	12,754.80	
			\$ 16,420.34

REPORT OF STATE AUDITOR

RECEIPTS APPORTIONED

October 1, 1920, to October 1, 1921

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Federal Government	Additions To Endowments	Public Investments	Trust Funds	Premiums Accrued Interest And Refunds
		78.00				
		23,245.25				
		23,323.25				
	744.72					
	159.00					
	221.59					
						\$ 237.86
\$ 1,125.31						\$ 237.86
	1,722.00					
	182.25					
\$ 1,904.25						
\$ 39,821.00						
12,053.00						
179,131.06						
						\$ 3.05
\$231,005.06						\$ 3.05
	\$283,651.90					
	\$283,651.90					
	\$ 31,123.64		\$60,160.71			
			991.40			
\$ 2,269.13	\$ 6,133.81					
1,134.19						
	61,677.57					
	5,057.15					
	633.73					
			58,143.61			
	22,615.37		55.55			
	15.00					
	79.13					
\$ 3,403.32	\$127,335.40		\$119,351.27			
	193.79					
	3,471.75					
	12,754.80					
	16,420.34					

RECEIPTS

October 1, 1920 to October 1, 1921.

Department	Source of Receipt	Item	Department Total
Law Enforcement	Gate Receipts. Etc.	\$ 7,529.10	
	License Renewals	9,297.20	
	Duplicate Auto Plates	1,257.00	
	Tobacco License Fee	49,800.00	
	Real Estate Fees	4,930.00	
	Individual Blank Plates	107.00	
			\$ 72,920.30
Lewiston Normal School	Music	\$ 1,162.84	
	Interest on Deposit	29.63	
	Returned Insurance Premium	16.44	
	Special English Classes	3.00	
	Lights used at Gymnasium	30.00	
	Special Paper Used	1.00	
	Duplicate Diplomas	1.00	
	Sale of Old Desks	32.50	
	Lewis Hall Dormitory Receipts	1,199.16	
			\$ 2,475.57
Penitentiary	Convict Labor	\$ 445.75	
	Sales of Hay, Stamps, Gas, Hogs, Produce, Turkeys, Hides, Butter, and Miscellaneous	5,976.48	
	Prisoners Personal Funds	1,660.00	
	Refunds	.90	
			\$ 8,083.13
Public Investments	Bonds, Principal (Endow) Interest (Fund)	\$519,103.85	
	Farm Loans Principal (Endow) Interest Fund	294,586.39	
	Sale Certificates Principal (Endow) Interest (Fund)	592,187.47	
	Farm Loan Fees (Loan Expense)	11,514.76	
	Rentals (Sundry Funds)	77,484.57	
	Redemption of Warrants	388,649.35	
	State Insurance	83,290.64	
	Refunds	7,764.83	
			\$1,974,581.86
Public Utilities	Miscellaneous	\$ 556.04	
			\$ 556.04

RECEIPTS APPORTIONED

October 1, 1920 to October 1, 1921.

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Federal Government	Additions To Endowments	Public Investments	Trust Funds	Premiums Accrued Interest And Refunds
	7,529.10					
7,514.70	1,782.50					
49,800.00	1,257.00					
4,930.00						
107.00						
62,351.70	10,568.60					
1,162.84						
29.63						
16.44						
3.00						
30.00						
1.00						
1.00						
32.50						
1,199.16						
2,475.57						
	445.75					
5,976.48						
					1,660.00	.90
5,976.48	445.75				1,660.00	.90
	227,083.87			292,019.98		
536.63	141,772.01			152,277.75		
146.50	248,922.03		343,118.94			
	11,514.76					
	77,484.57					
	10,952.32			377,697.03		
	83,290.64					
						7,764.83
683.13	801,020.20		343,118.94	821,994.76		7,764.83
556.04						
556.04						

REPORT OF STATE AUDITOR

RECEIPTS

October 1, 1920 to October 1, 1921.

Departments	Source of Receipt	Item	Department Total
Public Welfare	Licenses, Fines, etc.	\$ 8,533.20	
	Confiscation Sales	275.52	
	Federal Government Refund	2,274.84	
		100.00	
			\$ 11,183.56
Public Works	Bureau of Highways	\$1,537,759.64	
	U. S. Treasurer	1,871,197.52	
	Refunds	402.29	
			\$3,409,359.45
Reclamation	Applications for permits, proofs, Certified Copies, Recording Deeds, and Misc. Certificates	\$ 12,662.72	
	Carey Act Trust	3,619.73	
	Headgate Revolving	9,937.60	
	Refunds	116.50	
			\$ 26,336.55
Supreme Court	Library Fees (Boise)	\$675.00	
	(Lewiston)	150.00	
	(Pocatello)	160.00	
	Miscellaneous Fees	\$ 975.00	
	Miscellaneous Copies and other Papers	1,703.85	
		589.96	
			\$ 3,268.81
State Treasurer	Interest (Sundry)	\$ 84,141.92	
	Checks Overland Nat. Bank	117.39	
	U. S. Treasurer	18,607.56	
	Escheated Estates	8.42	
	Accrued Int. and Prem. on Bonds and Treas. Notes	5,077.16	
	Refund (Int. on Bonds)	2.50	
	Ins. Prim. Pd. and Int.	120,784.19	
			\$228,739.14
Soldiers' Home	Miscellaneous Sales	\$ 93.00	
	Refunds	8.60	
			\$ 101.60
Miscellaneous	Current interest, Federal aid, etc. Receipts	\$111,560.74	
			\$111,560.74

REPORT OF STATE AUDITOR

RECEIPTS APPORTIONED

October 1, 1920 to October 1, 1921.

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Federal Government	Additions To Endowments	Public Investments	Trust Funds	Premiums, Accrued Interest And Refunds
8,533.20						
275.52						
		2,274.84				100.00
8,808.72		2,274.84				100.00
	1,537,759.64					
		1,871,197.52				402.29
						402.29
	1,537,759.64	1,871,197.52				
12,662.72						116.50
	3,619.73					
	9,937.60					116.50
12,662.72	13,557.33					
	975.00					
1,703.85						
589.96						
2,293.81	975.00					
\$ 56,775.60	\$ 26,154.78		\$ 884.59	\$ 198.62	\$ 128.33	
					117.39	
		2,500.00		16,107.56		
			8.42			
						5,077.16
						2.50
		120,784.19				
\$ 56,775.60	\$ 146,938.97	\$ 2,500	\$ 893.01	\$ 16,306.18	\$ 5,325.38	
93.00						8.60
\$ 93.00						\$ 8.60
\$ 13,711.96	\$ 654.65	\$ 91,819.74	\$ 5,358.64			\$ 15.75
\$ 13,711.96	\$ 654.65	\$ 91,819.74	\$ 5,358.64			\$ 15.75

REPORT OF STATE AUDITOR

RECEIPTS

October 1, 1920, to October 1, 1921

Department	Source of Receipt	Item	Department Total
Secretary of State	Articles of Incorp.	\$ 18,805.90	
	Annual Corp. Lis. Tax	80,218.35	
	Sale Const. Pamp., etc.	76.25	
	Misc.	1,607.85	
	Notaries Public SW Counties	795.00	
	Notaries Public, Counties	4,025.00	
	Duplicate auto plates	110.00	
			\$105,638.35
North Idaho Sanitarium	Care and treatment of persons	\$ 1,641.81	
	Moneys on persons	406.86	
	Sale produce, etc.	382.50	
	Expense bringing inmates to Institution	41.52	
	Contractors 299 meals at 50c	149.50	
			\$ 2,622.19
Idaho State Sanitarium	Support of persons	\$ 1,556.00	
	Sales (Misc.)	485.69	
	Fire Ins. Adjustment	225.95	
	Refund	11.05	
			\$ 2,278.69
Technical Institute	Tuitions, etc.	\$ 8,400.78	
	Rents, Sales, Interest, etc.	2,320.60	
	Refund	629.58	
			\$ 11,350.96
University of Idaho	Sales, Tuition Fees, Miscellaneous Rec., etc.	\$ 6,361.83	
	Interest, Farm Produce Sales etc.	3,079.98	
	Refunds	512.64	
			\$ 9,954.45
University Extension	Refund Duplicate Payment of warrants	\$ 54.08	
			\$ 54.08
Vocational Education	Refund	\$ 250.00	
			\$ 250.00
Traveling Library	Lost Books and Fines	\$ 74.60	
			\$ 74.60

REPORT OF STATE AUDITOR

RECEIPTS APPORTIONED

October 1, 1920, to October 1, 1921

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Federal Government	Additions To Endowments	Public Investments	Trust Funds	Premiums Accrued Interest And Refunds
18,805.90						
80,218.35						
76.25						
1,607.85						
795.00						
	4,025.00					
	110.00					
\$101,503.35	\$ 4,135.00					
1,641.81						
				\$ 406.86		
382.50						
41.52						
149.50						
\$ 2,215.33				\$ 406.86		
1,556.00						
485.69						
225.95						\$ 11.05
						\$ 11.05
\$ 2,267.64						
8,400.78						
2,320.60						\$ 629.58
						\$ 629.58
\$ 10,721.38						
6,361.83						512.64
3,079.98						\$ 512.64
						54.08
						54.08
						250.00
						250.00
\$ 74.60						
\$ 74.60						

REPORT OF STATE AUDITOR

RECEIPTS

October 1, 1920 to October 1, 1921

Department	Source of Receipt	Item	Department Total
Albion Normal	Room rents, fees, etc.	\$ 5,981.29	
	Sale of produce, music, etc.	630.87	
	Manual training	146.35	
	Interest	72.17	
	Refund	1.00	
			\$ 6,831.68
Tuberculosis Commission	Sale of Wheat, Oats	653.13	
Hospital	and Straw		\$ 653.13
Bureau of	Refund	45.00	
Taxation Budget and			45.00
Tax Settlements With Counties	General State Tax	1,697,996.76	
	Special Levies		1,697,996.76
	Public Bldg. & Sinking	76,122.67	
	Gen. Int. & Sinking	33,902.38	
	Highway Redempt. No. 2	97,181.53	
	Highway Redempt. No. 3	19,437.64	
	State Highway	971,840.35	
	Predatory Animal	40,346.30	
	Tuberculosis Hospital	59,512.94	
			1,298,343.81
From Counties	Motor, Vehicle Licenses	193,753.16	
Other Receipts	State and County Licenses	2,687.50	
	Inheritance Taxes	27,516.68	
	Court Fees	16,103.00	
	Fines	263.99	
	Escheats	2,668.85	
	Destruction of Orchards	285.81	
	Dog Tax	1,988.47	
	Common Carrier License	40.63	
			\$245,308.09
GRAND TOTAL RECEIPTS, 1921			\$10,275,515.10

REPORT OF STATE AUDITOR

RECEIPTS APPORTIONED

October 1, 1920, to October 1, 1921

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Federal Gov't	Additions to Endowments	Public Investments	Trust Funds	Premiums Accrued Interest and Refunds
\$ 5,981.29						
630.87						
146.35						
72.17						
						\$ 1.00
\$ 6,830.68						\$ 1.00
	\$ 653.13					
	653.13					
						\$ 45.00
						\$ 45.00
\$1,697,996.76						
\$1,697,996.76						
	76,122.67					
	33,902.38					
	97,181.53					
	19,437.64					
	971,840.35					
	40,346.30					
	59,512.94					
	1,298,343.81					
	193,753.16					
2,687.50						
27,516.68						
16,103.00						
	263.99					
				2,668.85		
285.81				1,998.47		
	40.63					
\$6,592.99	194,057.78		4,657.32			
\$4,669,783.80	\$1,967,792.10	\$ 473,379.18	\$ 821,994.76	\$ 18,373.04	\$ 21,214.81	

RECEIPTS

FROM ALL SOURCES FOR REPORTING PERIOD OCTOBER 1, 1921,
TO OCTOBER 1, 1922, INCLUSIVE

ARRANGED BY DEPARTMENTS AND INSTITUTIONS, SHOWING
IN DETAIL THE SOURCE OF ALL RECEIPTS.

October 1, 1921, to October 1, 1922			
Departments	Source of Receipt	Item	Department Total
Agricultural	Annual nursery licenses	330.00	
	Brand recording fees	700.00	
	Searching brand record	225.50	
	By-product license	60.00	
	Warehouse license fees	248.00	
	Certified copies	17.50	
	Agent's nursery licenses	61.00	
	Stallion license renewal	354.00	
	Thresher license fees	194.00	
	Dipping sheep	1,149.05	
	Fruit inspection	18,610.00	
	Hay inspection	225.00	
	Potato inspection	23,832.56	
	Quarantining sheep	444.45	
	Sheep inspection, interstate	2,022.10	
	Stallion inspection	1,233.00	
	General inspection	4,735.65	
	Nursery inspection	390.61	
	Testing cattle for tuberculosis		
	Alfalfa meal inspection		
	Cleaning and disinfecting		
	Patrol expenses		
	Refund	39.70	
	Onion inspection	5.00	
	Counting sheep	80.50	
	Inspecting cars	38.26	
	Lettuce inspection	125.00	
			\$ 55,120.88
Bureau of Banking	Bank examinations	10,466.43	
	Penalties imposed on banks		
	Filing fees	612.68	
	Agents license	315.50	
	Bank charters issued		
	Semi-annual reports		
	Refunds	3,868.50	
	Services rendered	2.00	
	Charges for blanks	4.45	
			\$ 15,269.56

FROM ALL SOURCES FOR REPORTING PERIOD OCTOBER 1, 1921,
TO OCTOBER 1, 1922, INCLUSIVE

ARRANGED BY DEPARTMENTS AND INSTITUTIONS, SHOWING
IN DETAIL THE SOURCE OF ALL RECEIPTS.

October 1, 1921 to October 1, 1922						
REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Federal Gov't	Additions to Endowments	Public Investments	Trust Funds	Premiums Accrued Interest and Refunds
330.00						
700.00						
225.50						
60.00						
248.00						
3.50	14.00					
61.00						
354.00						
194.00						
	1,149.05					
	18,610.00					
	225.00					
	23,832.56					
	444.45					
	2,022.10					
	1,233.00					
	4,735.65					
	390.61					
						\$ 39.70
	5.00					
	80.50					
	38.26					
	125.00					
2,176.00	52,905.18					39.70
10,466.43						
612.68						
315.50						
2.00						3,868.50
4.45						
11,401.06						3,868.50

RECEIPTS

October 1, 1921 to October 1, 1922, Inclusive.

Departments	Source of Receipt	Item	Department Total
District Courts	1st, 2nd, 3rd, 4th, 5th, 6th, 7th, 9th and 10th districts	1,386.55	
			1,386.55
Deaf and Blind School	Misc., sale of products, etc.	336.79	
	Refunds	404.22	
			741.01
Board of Education	Teachers' Certificates	4,977.00	
	Sale of high school courses		
	Sale of elementary courses		
	Refund salary		
			4,977.00
Game	Licenses and permits	153,710.55	
	Sale of white fish	253.25	
	Telephone tolls		
	Various fish and game licenses for year 1918 and prior years		
	Court costs	87.95	
	Auto hire from dept. agri.		
	Salvage and planting bass		
	Refund	193.64	
	Fines	9,223.29	
	Confiscations	642.01	
	Sale of beaver hides	4,479.49	
	Heyburn park lease		
	Commission saved	95.55	
	Heyburn park grazing fee		
	Sale of cabin	300.00	
			168,985.73
Industrial Accident Board	State Ins. Compensation Act	1,234.55	
	Associated employers' Reciprocal	16,000.00	
	Miscellaneous	12.00	
			17,246.55

RECEIPTS APPORTIONED

October 1, 1921 to October 1, 1922, Inclusive.

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Federal Gov't	Additions to Endowments	Public Investments	Trust Funds	Premiums Accrued Interest and Refunds
1,386.55						
1,386.55						
336.79						404.22
336.79						404.22
4,977.00						
4,977.00						
	153,710.55					
	253.25					
	87.95					
						193.64
	9,223.29					
	642.01					
	4,479.49					
	95.55					
	300.00					
	168,792.09					193.64
	1,234.55					
	16,000.00					
	12.00					
	17,246.55					

RECEIPTS

October 1, 1921, to October 1, 1922

Department	Source of Receipt	Item	Department Total
Industrial Training School	Sales of flowers, plants, hides and vegetables	1,318.58	
	Printing	315.05	
	Miscellaneous sales	375.17	
	Refund	34.41	
	Animal service	9.00	
	Threshing	1,004.41	
	Potato picking	696.02	
	Sale of livestock	465.50	
	Rug making	26.75	
	Interest	1.07	
	Sale of wool	292.60	
	Fire loss	382.54	
			4,921.10
Idaho Insane Asylum	Care of inmates	3,555.67	
	Sale of farm produce, etc.	3,074.30	
	Miscellaneous receipts	100.97	
	Refunds	239.12	
			6,970.06
Insurance Director	Licenses, 1921-1922	39,730.00	
	Filing fees, 1921-1922	12,115.00	
	Misc. fees, 1921-1922	153,957.69	
	Refunds		
			205,802.69
State Insurance Manager	Premiums	206,504.19	
	Refunds	125.50	
			206,629.69
Land Dept.	Sale of land	124,379.22	
	Escheated estates		
	Interest	1,362.29	
	Fees	916.75	
	South Idaho timber fire protection		
	Application to lease land		
	Balance closing suspense fund		
	Timber sales	6,923.60	
	Rentals	102,323.82	
	Improvements on leased land		
	Mineral lease		
			235,905.68

RECEIPTS APPORTIONED

October 1, 1921 to October 1, 1922, Inclusive.

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Federal Government	Additions To Endowments	Public Investments	Trust Funds	Premiums, Accrued Interest And Refunds
1,318.58						
315.05						
375.17						34.41
9.00						
1,004.41						
696.02						
465.50						
26.75						
1.07						
292.60						
382.54						
4,886.69						34.41
3,555.67						
3,074.30						
100.97						239.12
6,730.94						239.12
39,730.00						
12,115.00						
153,957.69						
205,802.69						
206,504.19						125.50
206,504.19						125.50
115,236.23			9,142.99			
916.75	1,362.29					
				6,923.60		
				94.58		
102,229.24						
916.75	218,827.76		16,161.17			

RECEIPTS

October 1, 1921 to October 1, 1922, Inclusive.

Department	Source of Receipt	Item	Department Total
Lava Hot Springs	Baths, sanitarium	2,284.12	
	Baths, natatorium	8,239.25	
			10,523.37
Law Enforcement	Gate receipts, etc.	5,201.17	
	License renewals	9,163.50	
	Duplicate auto plates	1,018.50	
	Tobacco license fees	82,510.00	
	Real estate fees	5,290.00	
	Individual blank plates	389.50	
			103,572.67
Lewiston Normal School	Music	697.50	
	Returned Insurance premium	218.45	
	Special English classes		
	Lights used at gymnasium		
	Special paper used		
	Duplicate diplomas		
	Sale of old desks		
	Lewis Hall dormitory	4,942.50	
	Registration fees	7,158.50	
	Refunds	396.62	
	Rent	530.00	
	Test receipts	177.45	
	Summer tuition	7,640.84	
			21,761.86
Penitentiary	Convict Labor		
	Sales of Hay, Stamps, Gas, Hogs, Produce, Turkeys, Hides		
	Butter and Miscellaneous	1,810.25	
	Sale of Shoes and Shoe Repairing	5,883.70	
	Rent of Pasture	59.00	
	Interest on Warrant	4.05	
	Sale of Turkey Eggs	387.84	
	Sale of Dump Car	25.00	
			8,169.84

RECEIPTS APPORTIONED

October 1, 1921 to October 1, 1922, Inclusive.

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Federal Government	Additions To Endowments	Public Investments	Trust Funds	Premiums Accrued Interest And Refunds
	2,284.12					
	8,239.25					
	10,523.37					
260.07	4,941.10					
9,163.50	1,018.50					
82,510.00						
5,290.00						
389.50						
97,613.07	5,959.60					
697.50						
218.45						
4,942.50						
7,158.50						
530.00						396.62
177.45						
7,640.84						
21,365.24						396.62
1,810.25						
5,883.70						
59.00						
4.05						
387.84						
25.00						
8,169.84						

RECEIPTS

October 1, 1921, to October 1, 1922, Inclusive.

Departments	Source of Receipt	Item	Department Total
Public Investments	Bonds, Prin. (Endow) Int. (Fund)	747,129.16	
	Farm Loans Prin. (Endow) Int. Fund	466,946.95	
	Sale Certif. Prin. (Endow) Int. (Fund)	505,643.77	
	Farm Loan Fees (Loan Expense)	12,896.20	
	State Insurance	185,631.96	
	Refunds	60.00	
	Royalty Mineral Leases	37.50	
	Warrants Erroneously Drawn	15,606.00	
			1,933,951.54
			406.41
Public Utilities	Miscellaneous	406.41	406.41
Public Welfare	Licenses, Fines, Etc.	7,021.50	
	Confiscation Sales	42.75	
	Federal Government Refund	17.31	
			7,081.56
Public Works	Bureau of Highways	896,848.47	
	U. S. Treasurer	941,947.32	
		220.21	
			1,839,016.00
Reclamation	Application for Permits, Proofs, Certified Copies, Recording Deeds, and Miscellaneous Certificates	7,000.72	
	Carey Act Trust	2,885.81	
	Headgate Revolving	13,813.26	
	Refunds	261.10	
	Sale of Ford	125.00	
			24,085.89
Supreme Court	Library Fees (Boise)	\$425.00	
	Library Fees (Lewiston)	200.00	
	Library Fees (Pocatello)	175.00	
	Miscellaneous Fees	2,699.00	
	Miscellaneous Copies and Other Papers	1,147.82	
			4,646.82

RECEIPTS APPORTIONED

October 1, 1921, to October 1, 1922, Inclusive.

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Federal Gov't	Additions to Endowments	Public Investments	Trust Funds	Premiums Accrued Interest and Refunds
	250,096.32			497,032.84		
1,320.46	181,989.77			283,636.72		
367.00	220,747.42		284,529.35			
	12,896.20					60.00
	185,631.96					15,606.00
1,687.46	851,361.67		284,566.85	780,669.56		15,666.00
406.41						
406.41						
7,021.50						
		42.75				
17.31						
7,038.81		42.75				
	896,848.47					
		941,947.32				220.21
	896,848.47	941,947.32				220.21
7,000.72						
	2,885.81					
	13,813.26					
125.00						261.10
7,125.72	16,699.07					261.10
2,699.00	800.00					
1,147.82						
3,846.82	800.00					

RECEIPTS

October 1, 1921 to October 1, 1922, Inclusive.

Departments	Source of Receipt	Item	Department Total
State Treasurer	Interest (Sundry)	82,339.36	
	Checks Overland Nat. Bank		
	U. S. treasurer	185,460.26	
	Escheated estates		
	Accrued Int. and Premiums on Bonds and Treas. Notes	36,169.25	
	Refund (House Bill 235, eac.)	10,252.16	
	Insurance prin. paid and interest refund (Prin. B. and S. Company bank failures	28,564.34	
	Certification fees	553.75	
			343,339.12
Miscellaneous receipts		40,474.03	40,474.03
Soldiers' Home	Miscellaneous sales	531.00	
	Refunds		531.00
Secretary of State	Articles of incorporation	15,554.25	
	Annual corp. license tax	80,206.85	
	Sale of Const. pamp. etc.	63.45	
	Miscellaneous	2,385.90	
	Notary publics SW. counties	20.00	
	Notary publics SE. counties	1,190.00	
	Notary publics northern counties	930.00	
	Notary publics SW. counties	1,960.00	
			102,311.45
North Idaho Sanitarium	Care and treatment of persons	1,909.05	
	Moneys on persons	108.61	
	Sales of Produce, etc.	341.35	
	Expense bringing inmates to institution		
	Contractors 150 meals at 50c	75.00	
	Refunds	1.56	
	Hauling	50.25	
	Board, gravel and crushed rock	1,414.26	
			3,900.08

RECEIPTS APPORTIONED

October 1, 1921 to October 1, 1922, Inclusive.

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Federal Government	Additions to Endowments	Public Investments	Trust Funds	Premiums Accrued Interest And Refunds
76,826.61	4,995.62		387.79		129.34	
		185,460.26				
						36,169.25
						10,252.16
						28,564.34
553.75						
77,380.36	4,995.62	185,460.26	387.79		129.34	74,985.75
10,505.62	2,149.20	13,809.13	13,869.78			140.30
531.00						
531.00						
15,554.25						
80,206.85						
63.45						
2,386.90						
20.00						
	1,190.00					
	930.00					
	1,960.00					
98,231.45	4,080.00					
1,909.05						
341.35					108.61	
75.00						
50.25						1.56
1,414.26						
3,789.91					108.61	1.56

RECEIPTS

October 1, 1921, to October 1, 1922, Inclusive

Departments	Source of Receipt	Item	Depart-ment Total
Idaho State Sanitarium	Support of persons Sales (miscellaneous) Fire insurance adjustment Refund	781.00 12.00 10.88	
			803.88
Technical Institute	Tuitions, etc. Rent, sales, interest, etc. Refund	15,024.03 24,032.13	
			39,056.16
Albion Normal School	Room rents, fees, etc. Sale of produce, music, etc. Manual training Interest Refund (state warrants, etc.)	7,055.55 458.30 550.03 92.03 614.75	
			8,770.66
Tax Settlements With Counties	General state tax Special Levies Pub. Bldg. Int. and Sinking Gen. Int. and Sinking Highway redemption No. 2 Highway redemption No. 3 Highway redemption No. 4 State Highway Albion Normal Imp. Predatory animal Sheep inspection Tuberculosis hospital	1,709,578.03 139,874.58 93,801.68 93,802.98 19,671.54 89,570.38 445,911.96 41,466.49 28,016.63 27,641.10 1,831.24	
			2,691,166.61
Other Receipts From Counties	Motor vehicle licenses State and county licenses Inheritance taxes Court fees Fines Escheats Destruction of orchards and spraying Dog tax	205,168.45 2,440.50 16,592.79 16,144.75 241.96 1,823.53 67.25 740.27	
			243,219.50

GRAND TOTAL RECEIPTS, 1922\$8,350,744.95

RECEIPTS APPORTIONED

October 1, 1921, to October 1, 1922, Inclusive

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Federal Government	Additions to Endowments	Public Investments	Trust Funds	Premiums Accrued Interest And Refunds
781.00 12.00						10.88
793.00						10.88
15,024.03 24,032.13						
39,056.16						
7,055.55 458.30 550.03 92.03						614.75
8,155.91						614.75
1,709,578.03						
	139,874.58 93,801.68 93,802.98 19,671.54 89,570.38 445,911.96 41,466.49 28,016.63 27,641.10 1,831.24					
1,709,578.03	981,588.58					
2,440.50 16,592.79 16,144.75	205,168.45					
	241.96					
67.25			1,823.53			
			740.27			
35,245.29	205,410.41		2,563.80			
2,369,134.57	3,644,691.76	1,141,259.46	317,549.39	780,669.56	239.51	97,200.70

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS

For Period
Beginning October 1, 1920, and Ending October 1, 1921

Fund	Balances Oct. 1, 1920	Cash Receipts	Receipts by Transfers
General	-735,582.17	4,004,889.25	62,665.09
State Highway	-289,393.63	4,449,120.65	16,726.48
Agricultural Inspection	5,879.83	44,658.07	4,710.67
Capitol Bldg. Construction	129,646.55	14,621.20	29,142.17
Game	50,730.97	154,109.16	
Gopher	35,762.44		
Headgate Circulating	2,106.93	9,937.60	20,000.00
Heyburn Park			
Industrial Administration	39,849.35	23,323.25	
Lava Hot Springs	3,315.30	20,795.61	
Occupation Registration	3,615.40	1,782.50	
Predatory Animal	13,364.91	40,346.30	
Sheep Inspection		2,346.10	35,000.00
Soldiers' Settlement			100,000.00
State Brand	2,675.70	20.00	
State Insti. Imp.		233,500.00	5,000.00
State Inst. Imp. Bnd.Ex.			750.00
Land Dept. Suspense	4,916.24	98,502.09	
Penitentiary Sus.	679.36		
State Treas. Sus.		91,617.39	
Agri. Dept. Sus.		4,366.67	
Pub. Works Suspense		72.25	
Pub. Inv. Suspense		29,317.27	
Reclamation Suspense	186.50	116.50	
Teachers' Certification	4,432.50	4,537.00	
Agri College End.	1,187.58	53,035.64	24.49
Charitable Insti. End.	550.21	74,673.72	79.89
Insane Asylum End.	3,157.10	30,699.82	.81
Normal School End.	3,358.54	62,941.38	209.44
Penitentiary End.	512.21	28,907.99	25.22
Public School End.	4,876.16	952,026.89	56,847.13
Public Building End.	73,209.34	11,704.15	513.24
School of Science End.	29.05	26,126.42	176.88
University End.	1,039.99	40,319.67	2,828.78
Agri. College	7,082.89	40,514.74	1,455.06
Albion Normal School	4,840.90		20,723.90
Charitable Institutions		53,195.22	1,152.51
Idaho Tech. Institute	100.67		14,888.10
Ind. Training School	4,493.57		14,707.27
Insane Asylum	12.19	16,563.37	886.90
Lewiston Normal School	7,910.97		20,723.92
North. Idaho Sanitarium	130.14		14,471.42
Penitentiary	.62	12,145.81	271.19
Public School	164,042.28	480,311.63	71,022.67
Normal School		38,834.06	2,613.76
School for Deaf & Blind	344.15		1,808.94
School of Science	6,612.95	26,120.94	1,605.50
Soldiers Home	2,005.68		9,044.63
University	11,868.36	34,935.05	1,381.54
Carey Act Trust	5,729.66	3,619.73	94.00
Chamberlain-Kahn	1,501.82	2,630.69	1,934.21
Nat. Forest Reserve	124,847.79	68,544.70	
Soldiers' Home Fed. Aid	233.34	15,150.00	

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS

For Period
Beginning October 1, 1920, and Ending October 1, 1921

Receipts Cancelled Warrants	Disbrsmts. by Warrants	Disbrsmts Interest on Registered Warrants	Disbrsmts. by Transfer	Balances Sept. 30, 1921
15,382.12	2,675,643.16	53,606.56	180,128.00	437,976.52
74.70	5,592,374.58	67,362.15	121.95	-1,483,330.48
	41,632.00		1,837.50	11,779.07
	165,788.03			7,621.89
12,948.55	173,739.15			44,049.53
141.54	17,626.46			18,277.52
	26,358.03			5,686.50
	15,313.03			47,859.57
	18,121.61		5,983.14	6.16
	4,379.53		1,018.37	
617.50	49,915.78		98.02	4,314.91
	16,364.29			20,981.81
	775.70		1,920.00	100,000.00
	116,788.79		750.00	120,961.21
	210.19			539.81
	7,615.65		94,190.97	1,611.71
			679.36	
	40,001.00		51,500.00	116.39
			4,366.67	
				72.25
	516.61		28,800.66	
	41.00		93.50	168.50
	5,352.93		3,616.57	
	51,750.36			2,497.35
	71,139.34			4,164.48
	32,957.76			899.97
	62,053.35			4,456.01
	28,133.40			1,312.02
	1,002,578.82		4,506.36	6,665.00
			29,142.17	11,667.32
	44,617.24			4,038.36
	22,293.99			1,530.08
	42,658.36			2,191.19
77.35	46,782.36		156.49	10,844.53
54.25	14,774.52			
			54,347.73	
	9,961.05			5,027.72
674.47	9,951.51			9,923.80
	15,933.46		.81	1,528.19
238.70	14,470.18			14,403.41
	13,539.35			1,062.21
	11,339.20		25.22	1,053.20
	585,296.24		1,442.83	128,637.51
			41,447.82	
	1,084.79			1,068.30
	31,003.62		936.79	2,398.98
	9,548.33			1,501.98
	47,586.24		28.78	588.93
	5,637.36			3,806.03
	4,870.79			1,195.93
	193,392.49			
	11,331.85			4,051.49

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS

For Period
Beginning October 1, 1920, and Ending October 1, 1921

Fund	Balances Oct. 1, 1920	Cash Receipts	Receipts by Transfers
Vocational Rehabilitation		5,033.87	
Voc. Educational Trust	6,517.85	21,925.37	
Athletic Commission	7,002.81	7,530.00	
Loan Expense	3,277.15	11,514.76	
Penitentiary Library			679.36
Pen. Prisoners' Trust		1,660.00	
State Asylum & Sani.	4,490.86	406.86	
State Insurance	50,792.11	496,949.29	
Boise Law Library	4,376.23	2,170.00	65.00
Lewiston Law Library	3,318.60	1,060.00	
Pocatello Law Library	1,874.69	1,770.00	
Gen. Int. and Sinking	202,995.80	33,904.88	
Lava Hot Spgs. Int. & Sink.		13,816.06	5,983.14
Pub. Bldg. Int. & Sink.	45,265.86	76,122.67	
St. Hg'y Treas. Notes Redemp.		513,428.78	
Highway Red. No. 1	36,136.16	19,542.23	
Highway Red. No. 2	82,503.17	97,181.53	
Highway Red. No. 3	14,652.96	19,437.64	
State Inst. Imp. Bond Sink.		433.28	
Highway Red. No. 4			
Gen. Treas. Note Red.	664,625.00	3,715.10	
Tuberculosis Hospital	111,820.66	59,512.94	
Shepperd-Towner			
Escheated Estates Suspense			
State High. Treas. Note Exp.	618.75		
TOTALS	\$ 942,133.00	\$12,688,095.74	\$520,213.31
Bonds, Treas. Notes & Int.			
Warrants Payable	1,257,006.83	11,863,237.37	
GRAND TOTAL	\$2,199,139.83	\$24,551,333.11	\$520,213.31

(— Indicates Debit Balance).

(* Indicates amounts included to make up Bonds, Treasury Notes and Interest totals).

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS

For Period
Beginning Oct. 1, 1920 and Ending Oct. 1, 1921

Receipts Cancelled Warrants	Disbrsmts. by Warrants	Disbrsmts. Interest on Registered Warrants	Disbrsmts. by Transfers	Balances Sept. 30, 1921
	1,542.91			3,490.96
	28,070.30			372.92
	5,106.94			9,425.87
20.15	9,799.47		.75	5,011.84
	679.36			
				1,660.00
	438.20		147.60	4,311.92
55.76	440,207.84			107,589.32
	4,371.57			2,239.66
	872.00			3,506.60
	1,208.82		30.00	2,405.87
	200,250.00*	29,794.15*		6,856.53
	35.00	962.50*		18,801.70
		76,405.00*		44,983.53
	500,000.00*	12,500.00*		928.78
		9,112.50*	13.55	46,552.34
		43,995.66*		135,689.04
		9,500.00*	5,750.00	18,840.60
				433.28
	650,000.00*	14,625.00*		3,715.10
	17,678.51		1,850.72	151,804.37
	1.97		616.78	
30,285.09	11,863,237.37	120,968.71	515,549.11	133,827.14
	1,350,250.00*	196,894.81*		
	11,006,137.17		30,285.09	2,083,821.94
30,285.09	24,219,624.54	317,863.52	545,834.20	2,217,649.08

REPORT OF STATE AUDITOR

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS

For Period
Beginning Oct. 1, 1921 and Ending Oct. 1, 1922

Fund	Balances Sept. 30, 1921	Cash Receipts	Receipts by Transfers
General	\$ 437,976.57	\$ 1,999,624.55	\$ 36,514.35
State Highway	— 1,483,330.48	4,420,480.82	48,500.00
Albion Normal School Imp.		41,466.49	
Agricultural Inspection	11,779.07	49,210.52	
Capitol Bldg. Construction	7,621.89		166.25
Game	44,049.53	168,985.73	
Gopher	18,277.52		
Headgate Circulating	5,686.50	13,813.26	
Heyburn Park		1,664.20	187.25
Industrial Administration	47,859.57	17,246.55	
Lava Hot Springs	6.16		
Predatory	4,314.91	28,016.63	
Sheep Inspection	20,981.81	31,375.46	
Soldiers' Settlement	100,000.00		
State Institutions Imp.	120,961.21	35.03	539.81
State Ins. Imp. Bond Ex-	539.81		
Land Department Suspense	1,611.71	115,236.23	
State Treasurer's Suspense	116.39	155,608.52	
Public Works Suspense	72.25		115.00
Reclamation Suspense	168.50	261.10	
Agricultural College Endow-	2,497.35	50,156.24	99.40
Charitable Institutions Endow.	4,164.48	69,460.03	1,152.30
Insane Asylum Endowment	899.97	27,092.19	122.30
Normal School Endow.	4,456.01	142,265.58	1,160.00
Penitentiary Endowment	1,312.02	11,438.15	
Public School Endow.	6,665.00	712,906.66	36,294.15
Public Building Endow-	11,667.32	9,737.59	420.65
School of Science Endow.	4,038.36	18,295.91	3,993.41
University Endowment	1,530.08	74,760.71	2,360.00
Agriculture College	2,191.19	42,067.00	350.92
Albion Normal School	10,844.53		21,438.94
Idaho Tech. Institute	5,027.72		11,814.52
Industrial Train. School	9,923.80		11,814.52
Insane Asylum	1,528.19	15,658.62	12.00
Lewiston Normal School	14,403.41		20,834.18
Northern Idaho Sanitarium	1,062.21		11,814.56
Penitentiary	1,053.20	11,572.07	30.10
Public School	128,637.51	534,289.61	35,516.78
Normal School		41,982.47	
School for Deaf & Blind	1,068.30		1,476.82
School of Science	2,398.98	23,009.69	592.53
Soldiers' Home	1,501.98		7,384.09
University	588.93	34,576.22	334.48
Carey Act Trust	3,806.03	2,885.81	41.50
Chamberlain-Kahn	1,195.93	2,125.42	
National Forest Reserve		97,741.18	52,044.18
Soldiers' Home Fed. Aid	4,051.49	13,890.00	
Vocational Rehabilitation	3,490.96	1,295.58	1,001.66
Vocational Education Trust	372.92	24,257.97	700.00
Athletic Commission	9,425.87	4,941.10	260.07
Loan Expense	5,011.84	12,896.20	
Penit'y. Prisoner's Trust	1,660.00		

REPORT OF STATE AUDITOR

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS

For Period
Beginning Oct. 1, 1921, and Ending Oct. 1, 1922

Receipts Cancelled Warrants	Disbrsmts. by Warrants	Disbrsmts. Interest on Registered Warrants	Disbrsmts. by Transfers	Balances Sept. 30, 1922
\$ 860.56	\$ 2,228,320.70	\$ 3,121.53	\$ 9,922.69	\$ 233,611.11
9,481.58	2,091,313.52	30,605.56		873,212.84
	82.48			41,384.01
256.34	55,243.04			6,002.89
	5,523.84			2,264.30
4.00	158,676.41			54,362.85
9.90	10,791.83			7,495.59
	8,982.62			10,517.14
	216.43			1,635.02
90.90	23,975.64			41,221.38
1.50	7.00			.66
612.50	32,739.75			204.29
	25,321.91			27,035.36
				100,000.00
1,128.45	119,630.90			3,033.60
			539.81	
	2,907.42		84,205.03	29,735.49
	28,628.34		127,044.18	52.39
			187.25	
			41.50	336.10
	52.00			3,652.99
	49,100.00			2,958.81
	71,818.00			1,714.46
	26,400.00			682.59
98.68	147,297.68			400.17
	12,350.00			89,786.91
	665,971.11		107.79	21,820.32
	5.24			327.68
	26,000.00			5,434.79
2,419.09	75,635.09			2,998.25
	41,610.86			17,820.52
	14,462.95			10,445.81
	6,396.43			12,751.54
	8,986.78			382.30
	16,540.09		276.42	20,198.01
	15,039.58			668.99
	12,207.78			150.62
	12,504.75			91,946.31
	606,348.09		149.50	
	79.19		41,903.28	
	1,801.98			743.14
	25,582.02			419.18
	8,468.31			417.76
	32,985.96			2,513.67
	4,034.24			2,699.10
	3,321.35			
	149,785.36			
12.45	15,421.43			2,532.51
	4,671.29		700.00	416.91
	23,137.78		700.00	1,493.11
	11,132.90			3,494.14
20.30	10,885.08			7,043.26
				1,660.00

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS
For Period
Beginning Oct. 1, 1921, and Ending Oct. 1, 1922

Fund	Balances Sept. 30, 1921	Cash Receipts	Receipts by Transfers
State Asy. and Sanit'm.	4,311.92	123.37	4.11
State Insurance	107,589.32	394,704.84	
Boise Law Library	2,239.66	2,385.00	
Lewiston Law Library	3,506.60	1,130.00	20.00
Pocatello Law Library	2,405.87	1,365.00	
Gen. Int. & Sinking	6,856.53	93,801.68	7,933.28
Lava Hot Springs	18,801.70	10,523.37	
Public Bldg. Int. & Sink.	44,983.53	139,873.58	
State High. Treas. Note Red.	928.78	421,587.48	
Highway Redemption No. 1	46,552.34	20,677.62	
Highway Redemption No. 2	135,689.04	93,802.98	
Highway Redemption No. 3	18,840.60	19,671.54	
State Inst. Imp. Bond Sing.	433.28		
Highway Redemption No. 4		122,903.71	
Gen. Treas. Note Red.	3,715.10	1,676,679.74	1,836.85
Tuberculosis Hospital	151,804.37	2,484.37	
Shepperd-Towner		8,125.00	
Escheated Estates Sus.		10,179.65	
TOTALS	133,827.14	12,042,346.02	318,880.96
Bonds, Treas. Notes and Int.			
WARRANTS PAYABLE	2,083,821.94	7,352,104.89	
GRAND TOTALS	\$2,217,649.08	\$19,394,450.91	\$318,880.96

(—Indicates Debit Balances).

(* Indicates Amounts included to make up Bond, Treasury Notes and Interest totals).

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS
For Period
Beginning Oct. 1, 1921, and Ending Oct. 1, 1922

Receipts Cancelled Warrants	Disbrsmts. by Warrants	Disbrsmts Interest on Registered Warrants	Disbrsmts. by Transfer	Balances Sept. 30, 1922
.09	86.66			4,352.83
	448,728.64			53,565.52
29.60	2,430.70			2,223.56
	1,177.80			3,478.80
	1,213.37			2,557.50
	20,000.00*	40,757.50*	7,500.00	40,333.99
		1,925.00*		27,400.07
	41,000.00*	75,757.50*	166.25	67,933.36
	395,000.00	26,190.56		1,325.70
		8,887.50*		58,342.46
		35,233.80*		194,258.22
		9,523.75*	950.36	28,038.03
			433.28	
		99,575.00*		23,328.71
	1,570,000.00*	104,067.00*		8,164.69
	2,265.37			152,023.37
	3,807.20			4,317.80
15,025.94	7,352,104.89	33,727.09	274,827.34	10,179.65
	2,026,000.00*	401,917.61*		2,421,503.13
	9,134,361.47		15,025.94	286,539.42
15,025.94	18,512,466.36	435,644.70	289,853.28	2,708,042.55

REPORT OF STATE AUDITOR

TREASURY NOTE ACCOUNT

October 1, 1920 to September 30, 1922

General Treasury Notes	Principal		Interest	
	Dr.	Cr.	Dr.	Cr.
Balance	\$ 650,000.00		\$ 14,625.00	
Treas. Notes Issued	3,000,000.00		177,167.00	
Treas. Notes Paid		\$2,220,000.00		\$118,692.00
Bal., Sept. 30, 1922		1,430,000.00		73,100.00
	\$3,650,000.00	\$3,650,000.00	\$191,792.00	\$191,792.00
Highway Treas. Notes				
Bal. Oct. 1, 1922	\$ 500,000.00		\$12,500.00	
Treas. Notes Issued	835,000.00		48,116.50	
Treas. Notes Paid		\$ 895,000.00		\$38,690.56
Bal. Sept. 30, 1922		440,000.00		21,925.94
	\$1,335,000.00	\$1,335,000.00	\$60,616.50	\$60,616.50

STATE BONDS PAID

Between
October 1, 1920 and October 1, 1922

	Series	Rate of Interest	Amount
Idaho Industrial Training School	1909	4 %	\$20,000.00
Elk City Ora Grande Wagon Road	1907	4 %	10,000.00
Idaho Lewiston State Normal School	1909	4 %	52,750.00
Idaho State Penitentiary Improvement	1909	4 %	20,000.00
Paris Franklin Road	1909	4 %	3,000.00
Idaho Soldiers' Home	1909	4 %	18,500.00
North Idaho Insane Asylum Building	1909	4 %	35,000.00
University of Idaho Improvement	1909	4 %	52,000.00
Salmon River Bridge	1909	4 %	9,000.00
Capitol Building	1911	4½ %	41,000.00
			\$261,250.00

STATE BONDS ISSUED

Between
Oct. 1, 1920 and Oct. 1, 1922

	Series	Rate of Interest	Amount
Idaho State Institutions Improvement	1921	5½ %	\$ 238,500.00
Idaho State Highway (Fourth Issue)	1919	5 %	2,000,000.00
Lava Hot Springs Improvement	1921	5½ %	70,000.00
			\$2,308,500.00

REPORT OF STATE AUDITOR

STATE BONDS OUTSTANDING

Sept. 30, 1922

	Option	Series	Rate of Interest	Amount
Academy of Idaho Improvement	10/20	1909	4 %	\$ 34,000.00
Albion State Normal	10/20	1909	4 %	36,000.00
Idaho Industrial Training School	10/20	1909	4 %	35,000.00
Industrial Training School	10/20	1911	4 %	33,000.00
Paris Franklin Road	10/20	1911	4 %	2,500.00
Snake River Bridge	10/20	1911	4 %	15,000.00
North & South Wagon Road	10/20	1911	4 %	20,000.00
Deaf, Dumb and Blind School	10/20	1911	4 %	30,000.00
St. Joe River Bridge	10/20	1911	4 %	9,000.00
North Idaho Insane Asylum	10/20	1911	4 %	35,000.00
Idaho State Sanitarium	10/20	1911	4 %	25,000.00
Bonneville County S. F. Snake River	10/20	1911	4 %	5,500.00
Ross Fork Road	10/20	1911	4 %	20,000.00
University Building	10/20	1911	4 %	75,000.00
Twin Falls Lincoln Bridge	10/20	1911	4 %	6,000.00
Soldiers' Home Improvement	10/20	1911	4 %	13,000.00
State Penitentiary Improvement	10/20	1911	4 %	30,000.00
Salmon-Challis Wagon Bridge	10/20	1911	4½ %	7,500.00
Burley Wagon Bridge	10/20	1911	5 %	10,000.00
Canyon-Snake River Wagon Road	10/20	1911	5 %	25,000.00
Leadore Pahsimeroi Road	10/20	1911	5 %	5,000.00
Kootenai Wagon Bridge	10/20	1911	5 %	25,000.00
Whitebird-Dumacque Wagon Road	10/20	1911	4½ %	4,000.00
Idaho State Penitentiary Imp.	10/20	1913	4 %	25,000.00
Interstate Snake River Bridge	10/20	1913	4 %	40,000.00
Ross Fork Road	10/20	1913	4 %	19,000.00
Potato Sugar Beet Seed	10/20	1913	4 %	6,000.00
Boise Yellowstone Park Highway	10/20	1913	4 %	10,000.00
Lava Hot Springs Improvement	10/20	1913	4 %	10,000.00
Idaho State Highway (First Issue)	10/20	1915	4½ %	200,000.00
Idaho State Highway (Second Issue)	10/20	1917	4¾ %	500,000.00
Idaho State Highway (Second Issue)	10/20	1917	4½ %	400,000.00
Idaho State Highway (Second Issue)	10/20	1917	4¾ %	100,000.00
Idaho State Highway (Third Issue)	10/20	1919	4¾ %	200,000.00
Capitol Building	10/20	1911	4½ %	709,000.00
Capitol Building	10/20	1919	4¾ %	900,000.00
Idaho State Highway (Fourth Issue)	10/20	1919	5 %	2,000,000.00
Idaho State Institutions Imp.	10/20	1921	5½ %	238,500.00
Lava Hot Springs Improvement	10/20	1921	5½ %	70,000.00
Total				\$5,928,000.00

STATEMENT OF ENDOWMENT FUNDS INVESTED OCT. 1, 1920

Fund	U. S. Bonds and Saving Stamps	School Bonds	State Bonds
University	26,846.00	91,053.14	13,000.00
Public School	842,844.00	2,759,863.00	
Agricultural College	846.00	153,528.33	
Normal School	75,846.00	136,962.50	
Insane Asylum	846.00	29,165.00	
Penitentiary		34,362.50	
Charitable Institutions	846.00	228,095.00	
School of Science	100,846.00	34,790.00	
Public Building			
TOTALS	\$848,920.00	\$3,467,820.07	\$13,000.00

STATEMENT OF ENDOWMENT FUNDS INVESTED OCT. 1, 1922

Fund	U. S. Bonds and Saving Stamps	School Bonds	State Bonds
University	\$ 846.00	\$ 112,493.50	\$4,000.00
Public School	360,424.00	3,158,822.01	
Agricultural College	846.00	176,053.31	
Normal School	846.00	193,942.86	
Insane Asylum	846.00	70,177.50	
Penitentiary		46,018.75	
Charitable Institutions	846.00	306,172.12	
School of Science	100,846.00	43,800.00	
Public Building			
TOTALS	\$465,500.00	\$4,107,480.05	\$6,000.00

STATEMENT OF SALES CERTIFICATE INVESTMENTS.

Fund	Oct. 1, 1920	Oct. 1, 1922
University	171,577.16	\$ 164,253.27
Public School	4,050,948.54	3,153,820.56
Agricultural College	304,045.66	235,513.88
Normal School	182,361.89	161,866.22
Insane Asylum	92,766.75	83,287.44
Penitentiary	77,462.60	60,452.75
Charitable Institutions	454,299.16	309,597.79
School of Science	76,748.19	72,104.00
Public Building	99,448.85	91,519.99
TOTALS	\$5,509,658.80	\$4,332,415.90

STATEMENT OF ENDOWMENT FUNDS INVESTED OCT. 1, 1920

State Warrants	Highway District Bonds	Mortgages	Total
\$ 932.43	\$100,000.00	\$ 250,305.00	\$ 469,136.57
268,541.00		1,371,983.78	5,056,232.98
1,752.01	100,000.00	229,324.50	485,450.84
490.00		383,065.87	596,364.37
		170,700.00	200,711.00
777.58		160,811.00	195,951.08
1,396.75	50,000.00	450,490.50	730,828.25
1,164.54		208,885.00	345,685.54
\$275,054.91	\$250,000.00	\$3,225,565.65	\$8,080,360.63

STATEMENT OF ENDOWMENT FUNDS INVESTED OCT. 1, 1922

State Warrants	Highway District Bonds	Mortgages	Total
	\$100,000.00	\$ 260,473.00	\$ 473,812.50
		2,004,030.46	5,527,276.47
	100,000.00	234,300.01	511,199.32
		438,862.36	635,651.22
		169,000.00	240,023.50
		152,995.00	199,013.75
	50,000.00	403,335.50	760,353.62
		209,740.00	354,386.00
	\$250,000.00	\$3,872,736.33	\$8,701,716.38

STATEMENT SHOWING BY GRANTS ALL LAND SOLD FROM
DECEMBER 1, 1920 TO DECEMBER 1, 1922.

Grant	Acres	Amount
School	13,347.63	\$178,656.35
University	2,878.50	29,365.00
Normal School	2,242.44	30,044.40
School of Science	2,091.79	20,917.90
Agricultural College	160.00	1,680.00
Insane Asylum	665.18	6,651.80
Penitentiary	79.36	793.60
Public Buildings	357.52	3,575.20
Charitable Institutions	1,585.38	18,415.40
Total	23,407.80	\$290,099.65

AN ABSTRACT SHOWING BOND OBLIGATIONS
OF THE STATE AND ALL BONDING SUBDIVISIONS

Name of County	Population 1920 Census	Valuation	State Bonds	County Bonds	School Dist. Bonds
Ada	35,213	37,787,217.52		1,416,500.00	1,142,810.00
Adams	2,966	4,879,480.00		225,000.00	53,426.25
Bannock	27,532	29,121,490.00			945,097.00
Bear Lake	8,783	9,163,266.38		95,000.00	165,700.00
Benewah	6,997	10,077,334.89		93,000.00	174,200.00
Bingham	18,310	17,712,032.98		600,000.00	495,350.00
Blaine	4,473	6,760,128.42		287,700.00	4,500.00
Boise	1,822	3,655,803.00		70,000.00	3,880.00
Bonner	12,957	16,576,839.78		200,000.00	310,634.91
Bonneville	17,501	16,590,416.00		775,000.00	423,254.96
Butte	2,940	2,949,716.68		135,000.00	88,380.00
Boundary	4,474	6,460,184.00		271,000.00	17,818.74
Camas	1,730	3,212,593.96		134,758.51	
Canyon	26,936	25,593,943.01		211,600.00	340,046.14
Caribou	2,191	3,696,676.92		172,600.00	91,375.00
Cassia	15,659	12,511,487.00		30,000.00	393,725.00
Clark	1,886	4,502,405.80		34,000.00	116,052.00
Clearwater	4,993	9,296,816.43		100,000.00	55,746.66
Custer	3,550	3,952,252.00		135,000.00	39,200.00
Elmore	5,087	9,707,420.35		131,500.00	27,586.29
Franklin	8,650	8,791,157.00		130,000.00	197,471.35
Fremont	10,380	10,567,182.56		469,900.00	286,938.00
Gem	6,427	5,060,500.00		55,000.00	142,400.00
Gooding	7,638	9,187,884.00		99,432.68	432,325.00
Idaho	11,749	14,611,042.69			141,945.36
Jefferson	9,441	9,533,869.31		200,000.00	369,215.00
Jerome	5,729	7,652,857.00		73,886.17	300,710.00
Kootenai	17,878	18,227,995.00		71,000.00	196,191.25
Latah	18,092	21,022,398.00			177,150.00
Lemhi	5,164	5,187,091.71		178,000.00	68,813.95
Lewis	5,851	8,749,855.00			128,950.00
Lincoln	3,446	6,714,688.00		141,000.00	130,650.00
Madison	9,167	7,868,447.00		404,000.00	363,600.00
Minidoka	9,035	9,281,291.54		85,752.40	259,854.00
Nez Perce	15,253	17,082,451.00		445,000.00	196,485.00
Oneida	6,723	6,636,635.00		309,000.00	213,700.00
Owyhee	4,694	6,574,726.00		200,000.00	78,596.00
Payette	7,021	6,124,469.00		75,000.00	185,925.00
Power	5,105	9,437,587.00		90,000.00	68,926.25
Shoshone	14,250	23,449,205.00			112,166.00
Teton	3,921	3,401,050.55		215,000.00	105,550.00
Twin Falls	28,398	32,768,236.70		235,000.00	1,243,420.00
Valley	2,524	5,065,386.00		160,040.00	173,130.50
Washington	9,424	10,118,324.25		400,000.00	200,090.00
State of Idaho			5,928,000.00		
TOTALS	431,960	497,321,834.43	5,928,000	9,154,669.76	10,662,985.61

AN ABSTRACT SHOWING BOND OBLIGATIONS
OF THE STATE AND ALL BONDING SUBDIVISIONS

City and Village Bonds	Highway Dist. Bonds	Irrigation Dist. Bonds	Drainage Dist. Bonds	TOTALS
489,329.73		98,000.00	518,000.00	3,664,639.73
20,000.00				298,426.25
2,013,595.34				2,958,692.34
422,115.06				682,815.06
150,641.75	345,000.00		88,751.91	851,953.66
359,950.00		203,400.00		1,658,700.00
12,000.00	25,000.00	115,000.00		444,200.00
	12,000.00			85,880.00
279,500.00			25,487.50	815,622.41
1,079,192.50		590,350.00		2,867,797.46
81,000.00				304,380.00
119,500.00			96,000.00	504,318.74
37,200.00				171,958.51
1,189,544.64	500,000.00	571,050.00		2,812,240.78
168,837.50				432,812.50
334,775.16	605,000.00			1,363,500.16
75,000.00				225,052.00
30,192.82	520,000.00			705,939.48
28,500.00		36,000.00		238,700.00
78,722.50	430,000.00			667,808.79
600,393.46		20,000.00		947,864.81
544,242.30			114,500.00	1,301,080.30
109,420.99		1,100,000.00		1,521,320.99
81,824.00	372,000.00			985,581.68
58,832.45	394,000.00			594,777.81
128,000.00	120,000.00			817,215.00
204,000.00	373,500.00			952,096.17
299,650.48	175,000.00	200,000.00	19,019.24	960,860.97
318,076.00	789,000.00			1,284,226.00
65,000.00				311,813.95
60,000.00	150,000.00			338,950.00
32,000.00	300,000.00			603,650.00
664,020.97		73,200.00		1,504,820.97
566,798.00	685,000.00			1,597,404.40
373,400.00	664,000.00			1,678,885.00
70,000.00				592,700.00
	60,000.00	1,173,000.00		1,511,596.00
254,292.50	250,000.00	235,600.00	74,907.82	1,075,725.32
52,150.00	475,000.00			686,076.25
78,297.67	175,000.00			365,463.67
73,743.00				394,293.00
2,169,880.65	2,233,000.00	400,000.00		6,281,300.65
29,000.00		95,000.00		457,170.50
306,949.18		109,600.00		1,016,639.18
				5,928,000.00
14,109,568.65	9,652,500.00	5,020,200.00	936,666.47	55,464,590.49

REPORT OF STATE AUDITOR

RECEIPTS FROM COUNTIES

CLASSIFIED

October 1, 1920—October 1, 1921

	Total From Taxation	Motor Vehicle Licenses	State & County Licenses	Inheritance Taxes
Ada	\$ 238,969.53	\$ 24,317.50	\$ 146.00	\$11,914.51
Adams	31,151.08	1,045.44	9.00	21.28
Bannock	179,899.58	11,584.70	263.00	2,395.89
Bear Lake	56,675.08	2,217.52	25.00	
Benewah	62,166.58	2,825.13	50.00	
Blaine	46,672.96	2,656.74	33.00	144.90
Boise	24,507.84	698.04	10.50	
Bonner	103,296.00	4,215.99	61.50	
Bonneville	97,723.77	2,311.11	104.00	375.40
Boundary	41,434.06	1,641.21	23.00	39.75
Butte	19,059.91	1,806.62	52.00	
Bingham	104,286.32	7,499.98	120.50	
Camas	27,057.04	952.75	14.50	
Canyon	149,740.64	17,282.34	159.00	2,414.86
Caribou	24,318.70	923.03	19.00	
Cassia	80,640.55	5,865.32	132.50	66.90
Clark	28,097.33	839.10	9.00	
Clearwater	60,274.24	1,253.88	34.00	
Custer	27,465.56	1,379.38	36.00	189.21
Elmore	64,735.02	2,752.56	42.00	
Franklin	49,364.63	2,966.55	46.50	
Fremont	68,399.39	4,382.18	47.50	61.80
Gem	36,410.37	3,189.42	34.00	
Gooding	51,903.16	4,023.31	35.00	
Idaho	91,077.27	3,718.74	53.50	263.51
Jefferson	55,654.09	3,275.37	55.00	239.01
Jerome	41,934.23	3,405.92	37.00	881.99
Kootenai	112,275.97	7,797.20	73.00	334.04
Latah	129,538.55	8,226.19	95.00	2,096.23
Lemhi	36,726.72	1,768.77	24.50	
Lewis	52,987.59	3,015.82	57.50	46.35
Lincoln	40,736.42	1,325.14	45.00	
Madison	20,823.62	2,307.91	37.50	689.00
Minidoka	47,595.33	4,026.84	64.00	18.78
Nez Perce	103,947.83	8,909.35	97.50	1,901.94
Oneida	39,549.33	1,301.36	26.00	
Owyhee	50,501.35	1,788.39	18.00	389.48
Payette	36,984.81	5,579.54	37.00	
Power	20,757.99	137.14	19.50	
Shoshone	150,391.98	4,322.49	154.00	2,105.62
Teton	20,184.65	1,712.73	33.00	
Twin Falls	175,122.30	20,533.79	166.00	926.23
Valley	32,952.55	1,160.22	35.00	
Washington	64,377.75	810.45	53.00	
1921 Total	\$2,998,369.67	\$193,753.16	\$2,687.50	\$27,516.68

REPORT OF STATE AUDITOR

RECEIPTS FROM COUNTIES

CLASSIFIED

October 1, 1920—October 1, 1921

Court Fees	Fines	Escheats	Destruction Of Orchards	Total Receipts
\$ 1,224.00	\$ 6.05	\$ 183.96	\$285.81	\$ 277,047.36
72.00				32,298.80
1,584.00				195,798.87
203.00		71.70		59,120.60
192.00	5.00			65,238.71
321.00	6.25			49,834.85
24.00	6.25			25,246.63
261.00				107,834.49
771.00				101,285.28
159.00		158.90		43,455.92
				20,918.53
744.00	16.25			112,667.05
186.00				28,210.29
858.00	52.24	113.92		170,621.00
144.00				25,404.73
1,311.00				88,016.27
75.00				29,020.43
87.00				61,649.12
225.00		978.56		30,273.71
273.00				67,802.58
114.00				52,491.68
405.00	6.25			73,302.12
75.00	10.00			39,718.79
318.00		116.85		56,396.32
327.00		7.75		95,447.77
309.00				59,532.47
324.00	4.80			46,587.94
372.00		118.03		120,970.24
327.00	12.50			140,295.47
276.00				38,795.99
105.00	10.00			56,222.26
135.00				42,241.56
174.00	5.00			24,037.03
429.00				52,133.95
597.00	10.00			115,463.62
72.00				40,948.69
153.00				52,850.22
249.00	12.50	2.84		42,865.69
				20,914.63
381.00	46.75	898.32		158,300.16
162.00				22,032.38
1,623.00	54.15	18.02		198,443.49
111.00				34,258.77
411.00				65,652.20
\$16,103.00	\$263.99	\$2,668.85	\$285.81	\$3,241,648.66

RECEIPTS FROM COUNTIES

October 1, 1921 to October 1, 1922, Inclusive

County	Total From Taxation	Motor Vehicles Licenses	State and County Licenses	Inheritance Taxes
Ada	\$ 215,592.49	\$ 24,358.10	\$ 140.50	\$ 1,355.20
Adams	28,476.71	918.09	15.00	41.52
Bannock	162,301.06	10,521.26	227.00	1,371.93
Bear Lake	52,001.24	2,528.63	42.00	162.35
Benewah	55,418.43	2,875.45	55.00	609.82
Bingham	97,892.99	6,683.56	142.00	
Blaine	30,163.11	2,070.69	26.50	237.50
Boise	22,788.72	582.72	9.00	
Bonner	93,218.07	4,819.54	51.50	
Bonneville	90,739.31	12,160.89	90.50	
Boundary	36,439.87	1,635.23	28.00	93.08
Butte	6,243.66	5.00		
Camas	19,069.12	974.17	14.50	
Canyon	143,349.64	17,327.22	112.00	383.15
Caribou	22,737.27	1,412.01	14.00	
Cassia	15,858.50	5,050.97	86.50	
Clark	25,630.88	277.50	6.50	
Clearwater	53,535.85	1,059.92	19.00	
Custer	25,392.65	1,365.38	24.50	40.00
Elmore	59,357.45	2,729.86	44.00	79.08
Franklin	46,596.48	2,083.07	34.50	
Fremont	62,915.11	4,101.64	54.50	
Gem	32,846.74	2,900.96	22.50	
Gooding	44,819.03	3,407.93	35.50	
Idaho	84,309.87	3,647.40	48.50	375.30
Jefferson	38,647.31	2,864.06	63.50	
Jerome	44,141.38	2,708.83	32.50	
Kootenai	102,010.39	9,154.49	97.00	285.87
Latah	121,077.90	8,260.57	110.50	1,328.08
Lemhi	32,101.13	1,396.77	18.50	370.39
Lewis	49,603.85	2,680.59	60.50	
Lincoln	37,376.21	1,834.67	34.50	
Madison	56,860.87	3,428.75	50.00	
Minidoka	49,817.50	2,706.51	56.50	
Nez Perce	94,555.86	9,527.45	102.00	1,554.28
Oneida	23,168.70	4,973.55	45.50	1,184.84
Owyhee	32,601.25	1,675.27	10.50	
Payette	35,160.74	5,798.46	37.00	1,563.93
Power	62,868.95	2,281.94	36.50	
Shoshone	119,858.85	5,162.22	139.00	5,199.43
Teton		345.14	15.50	
Twin Falls	174,660.26	17,244.17	116.50	357.04
Valley	30,790.96	962.61	23.50	
Washington	58,910.52	6,665.21	47.50	
1922 Total	\$2,691,906.88	\$205,168.45	\$2,440.50	\$16,592.79

RECEIPTS FROM COUNTIES

October 1, 1921 to October 1, 1922, Inclusive

Court Fees	Fines	Escheats	Destruction Of Orchards And Spraying	Total
\$ 825.00	\$ 41.09			\$ 243,312.38
96.00				29,547.32
1,578.00				175,999.25
118.33				54,852.55
159.00	3.75			59,121.45
516.00	8.75			105,243.30
249.50				32,746.80
42.00				23,422.44
279.00	5.50			98,373.61
690.00	6.25			103,686.95
99.00				38,295.18
				6,248.66
279.00				20,336.79
759.00	45.51			161,976.52
60.00				24,223.28
1,101.00	6.40			22,103.37
57.00				25,971.88
141.00				54,755.77
207.00	5.00	1,577.38		28,611.91
369.00				62,579.39
162.00				48,876.05
418.00	8.00			67,497.25
135.00	30.83		17.50	35,953.53
405.00				48,667.46
297.00				88,678.07
327.00				41,901.87
416.42	1.88	92.76		47,393.77
750.00	5.25			112,303.00
429.00	2.50	105.00		131,313.55
276.00				34,162.79
147.00				52,491.94
288.00				39,533.38
435.00			49.75	60,824.37
459.00	10.00			53,049.51
402.00	8.75			106,150.34
111.00				29,483.59
141.00				34,428.02
324.00	1.25			42,885.38
	7.00			65,194.39
462.00	21.25	48.39		130,891.14
153.00				513.64
1,653.00	15.00			194,045.97
45.00				31,822.07
285.00	8.00			65,916.23
\$16,144.75	\$241.96	\$1,823.53	\$67.25	\$2,934,386.11

REPORT OF STATE AUDITOR
COUNTY BALANCE DUE STATE OF IDAHO

September 30, 1922

Counties	Fines	Inher- itance Tax	Motor Vehicle Tax	1922 State and County Licenses	1921 State and County Licenses	River Survey	1921 Taxes	1922 Taxes	Total
Ada	\$ 4.34*	\$ 63.09		\$ 99.00			\$ 5,053.00	\$ 204,015.94	\$ 209,226.69
Adams			\$ 265.60	26.50				26,315.26	26,607.36
Bannock			767.89	109.50		\$11,292.32	3,673.07	158,570.59	174,413.37
Bear Lake			793.50	15.50			415.22	50,499.90	51,724.12
Benewah	1.25*		367.75	67.50			.10*	53,829.62	54,263.52
Bingham			440.72	68.50			2,216.12	95,028.36	97,753.70
Blaine			192.37	40.50			12,024.54	36,728.89	48,986.30
Boise			15.10	11.00				19,395.71	19,421.81
Bonner			898.33	53.00				89,264.69	90,216.02
Bonneville	2.50		4,824.81	166.50			2,095.06	89,222.26	96,311.13
Boundary			65.92	53.50				35,165.11	35,284.53
Butte			461.01	38.00			11,663.57	15,664.05	27,826.63
Camas			63.35	9.50			23.52	17,341.18	17,437.55
Canyon	16.00	14.32	647.28	104.50			1,974.50	137,893.65	140,650.25
Caribou			41.47	14.00			62.43	19,546.76	19,664.66
Cassia	.50			79.00			59,223.57	66,587.87	125,890.94
Clark			604.25	19.00			564.08	24,147.57	25,334.90
Clearwater			130.86	28.50				49,507.14	49,666.50
Custer			104.14	34.00		3,014.00		21,955.02	25,107.16
Elmore		332.32	239.11	32.00				52,073.19	52,676.62
Franklin			550.99	58.00			1,109.89	47,843.62	49,562.50
Fremont			112.60	52.00			502.26	56,529.07	57,195.93
Gem		45.00	215.86	31.50			233.88	26,767.69	27,293.93
Gooding			194.32	42.50			4,734.82	49,298.33	54,269.97
Idaho			172.14	77.50				79,443.46	79,693.10
Jefferson			107.17	65.50			16,629.65	51,311.26	68,113.58
Jerome		120.00	436.69	51.50	\$11.50		787.47	42,230.65	43,637.81
Kootenai			543.55	80.00			21.72*	98,121.18	98,723.01
Latah				66.00				112,223.86	112,289.86
Lemhi			.01*	18.50		5,271.72		28,817.67	34,107.88
Lewis			3.75*	36.00				47,072.02	47,104.27
Lincoln			166.32	48.00				35,763.48	35,977.80
Madison	2.50*		513.54	54.00			14,758.42	41,599.27	56,922.73
Minidoka			1,497.94	70.50			1,170.22	48,976.44	51,715.10
Nez Perce	2.50*	4.08	.01*	54.00				91,854.68	91,910.25
Oneida			556.75	31.50	.50		14,264.71	35,416.74	50,270.20
Owyhee		.01	110.90	20.50			16,204.00	37,417.38	53,752.79
Payette				53.00			1.00	32,901.72	32,955.72
Power	4.75		1,604.62	56.00	9.50		35,395.59	50,620.40	87,690.86
Shoshone	14.50*			101.00			866.61	120,318.82	121,271.93
Teton			815.01	34.00			18,986.93	18,348.04	38,183.98
Twin Falls	1.26*	66.39	866.25	158.50				172,355.05	173,444.93
Valley			82.35	25.50				26,637.75	26,745.60
Washington	6.25*		1,801.05	46.50			637.86	54,415.43	56,894.59
TOTAL	\$ 8.85*	\$645.21	\$21,267.74	\$2,401.50	\$21.50	\$19,578.04	\$225,250.17	\$2,669,036.77	\$2,938,192.08

NOTE: Star (*) items represent credit balances.

APPROPRIATIONS

A Summary of all Appropriations

made by the

Sixteenth Session of the State Legislature

Title	Appropriat'd	Amount Expended	Balance	Pct. Exp
<i>Used Appropriations—</i>				
Shown on Disbursement Sheets pages 34 to 47..	\$4,881,870.27	\$3,895,202.82	\$986,667.45	79.7
<i>Un-used Appropriations—</i>				
Soldiers' Settlement	100,000.00	.....	100,000.00	.....
<i>Deficiency Appropriations—</i>				
Agricultural Dept.	10,861.03	10,861.03	.....	100
Attorney General	15.60	15.60	.....	100
Auditor	953.70	953.70	.....	100
Deaf & Blind School.....	3,462.52	3,462.52	.....	100
Finance—Com. - Industry	1,302.44	1,302.44	.....	100
Governor	181.34	181.34	.....	100
Indus. Training School...	10,375.04	10,375.04	.....	100
Insane Asylum	5,938.73	5,938.73	.....	100
Judicial Dept.	2,183.43	2,183.43	.....	100
Land Department	128,436.18	128,436.18	.....	100
Mines & Geology.....	119.12	119.12	.....	100
Miscellaneous—Refund of Tax Transfer.....	94.24	94.24	.....	100
North. Idaho Sanitarium	29,595.04	29,595.04	.....	100
Penitentiary	11,767.93	11,767.93	.....	100
Prem. on Official Bonds...	3,371.09	3,371.09	.....	100
Public Welfare	224.75	224.75	.....	100
Public Works	10,333.71	10,333.71	.....	100
Reclamation	378.00	378.00	.....	100
Secretary of State.....	13,278.20	13,278.20	.....	100
Technical Institute	5,983.84	5,983.84	.....	100
Total Deficiencies.....	\$ 238,855.93	\$ 238,855.93	.....	100
Total <i>Appropriations</i> Deficiencies	\$5,220,726.20	\$4,134,058.75	\$1,086,667.45	

STATE BOARD OF EQUALIZATION
STATISTICS

GENERAL RECAPITULATION, 1922

Total value of all property, as reported to the board	\$351,368,638.50
Amount added thereto by the board	1,935,764.95
Amount deducted therefrom by the board	741,170.50
Total value of the property reported by the several counties after equalization	\$352,563,232.95
Total value of railroad lines as determined by the board	85,344,004.00
Total value of telephone lines as determined by the board	3,397,744.50
Total value of telegraph lines as determined by the board	783,005.34
Total value of electric current transmission lines as determined by the board	15,887,600.00
Total value of car companies as determined by the board	1,044,106.10
Total value of the Pullman Car company as determined by the board	200,000.00

GRAND TOTAL value of all property in the state for assessment purposes \$459,219,692.89

NOTE: The total valuation of the assessable property in the state above shown for the year 1922 does not include the valuations to be reported from the several counties of property on the personal property rolls, for reason that counties are not required to report such valuations until the fourth Monday of December, 1922.

Total amount of property reported from the several counties for the personal property rolls for the year 1921 was \$25,703,200.28. Estimated amount to be reported from said personal property rolls for the year 1922 is \$22,000,000.00.

SCHEDULE SHOWING BY COUNTIES THE RESULT OF THE
EQUALIZATION AND ASSESSMENT MADE BY THE
STATE BOARD OF EQUALIZATION — 1922

Counties	Valuation Real Property Roll	Valuation Railroads	Valuation Telephone Lines
Ada	30,554,008.00	3,230,937.00	675,895.00
Adams	4,507,032.00	86,240.00	7,100.00
Bannock	17,404,468.00	7,508,143.00	256,365.00
Bear Lake	4,250,825.00	3,254,450.00	57,505.00
Benewah	5,701,470.00	3,542,925.00	33,074.50
Bingham	13,535,999.00	2,779,874.00	120,862.50
Blaine	4,456,935.00	1,682,550.00	36,720.00
Boise	2,449,492.00	451,240.00	6,265.00
Bonner	8,754,946.00	6,997,804.00	75,368.00
Bonneville	13,341,417.00	1,510,023.50	174,150.00
Boundary	3,416,599.00	2,854,798.00	18,406.50
Butte	2,031,342.00	546,180.00	16,845.00
Camas	2,608,399.00	376,290.00	11,260.00
Canyon	20,390,975.00	3,184,726.00	235,220.00
Caribou	2,080,064.00	945,925.00	10,795.00
Cassia	9,547,289.75	1,116,749.00	93,523.75
Clark	2,095,995.00	2,063,435.00	10,902.00
Clearwater	7,961,542.00	707,333.00	9,907.50
Custer	3,340,299.00	199,065.00	13,125.00
Elmore	4,194,823.50	4,185,450.00	37,520.00
Franklin	5,518,554.00	1,239,470.00	65,001.25
Fremont	8,014,680.00	1,419,596.00	53,795.00
Gem	3,891,664.00	373,832.00	37,660.00
Gooding	5,244,484.50	2,057,777.00	35,035.00
Idaho	12,360,021.00	1,365,990.00	34,605.00
Jefferson	6,658,476.00	2,230,266.50	48,903.75
Jerome	6,055,555.00	691,650.00	32,900.00
Kootenai	11,710,539.50	4,221,968.00	201,093.50
Latah	16,886,693.00	1,972,052.00	55,344.85
Lemhi	4,160,290.00	328,960.00	38,488.40
Lewis	7,753,525.00	546,615.00	23,390.00
Lincoln	2,598,252.00	3,473,745.00	24,365.00
Madison	5,834,316.00	821,742.00	68,005.00
Minidoka	5,822,169.20	2,219,483.00	21,525.00
Nez Perce	13,919,408.00	2,038,230.00	178,605.00
Oneida	5,662,510.00	338,650.00	22,165.00
Owyhee	5,056,977.00	91,672.00	9,295.00
Payette	4,814,190.00	669,815.00	57,785.00
Power	5,872,607.00	2,524,872.00	46,115.00
Shoshone	12,750,935.00	4,675,225.00	155,585.50
Teton	2,803,109.00	257,580.00	15,400.00
Twin Falls	25,362,974.50	2,133,096.00	215,112.50
Valley	3,877,796.00	525,780.00	2,555.00
Washington	7,309,587.00	1,919,800.00	54,205.00
	\$352,563,232.95	\$85,344,004.00	\$3,397,744.50

SCHEDULE SHOWING BY COUNTIES THE RESULT OF THE
EQUALIZATION AND ASSESSMENT MADE BY THE
STATE BOARD OF EQUALIZATION — 1922

Valuation Telegraph Lines	Valuation Power Lines	Valuation Car Companies	Valuation Pullman Cars	Total Valuation
331,637.84	1,178,450.00	30,313.64	9,658.16	35,710,899.64
2,587.20	13,856.00	2,775.77		4,619,590.97
123,120.02	3,599,130.00	89,468.03	22,570.92	29,003,264.97
9,007.40	1,423,254.00	38,208.01	11,614.44	9,044,863.85
17,877.96	162,123.00	6,709.68		9,464,180.14
44,202.42	193,633.00	65,153.28	4,203.76	15,743,927.96
17,662.16	50,826.00	35,400.00	3,963.60	6,284,056.76
1,847.88	218,146.00	19,690.61		3,146,681.49
61,193.15	235,244.00	13,294.96	26,516.12	16,164,366.23
20,488.23	173,015.00	28,655.75	3,338.28	15,251,087.76
8,071.28		11,582.37	8,879.92	6,318,337.07
2,111.20		21,112.38		2,617,590.58
2,181.96		21,357.26		3,019,488.22
32,706.20	351,058.00	53,393.14	9,974.48	24,258,052.82
3,495.08	27,272.00	10,729.51	3,810.88	3,082,091.47
4,998.44	72,723.00	36,800.50	1,978.24	10,874,062.68
31,777.43	2,019.00	21,430.50	4,698.32	4,230,257.25
1,564.73	32,210.00	4,340.78		8,716,898.01
694.84	14,000.00	8,684.74		3,575,868.58
37,456.40	334,846.00	36,824.51	16,530.76	8,843,451.17
28,479.96	1,810,994.00	16,198.12	2,225.52	8,680,922.85
10,550.20	172,670.00	57,552.28	8,407.52	9,737,251.00
2,909.28	62,560.00	22,237.15		4,390,862.43
17,511.36	950,786.00	28,016.39	6,621.76	8,340,232.01
3,315.28	154,548.00	6,352.10		13,924,831.38
29,699.84	91,701.00	32,795.64	5,069.24	9,096,911.97
6,405.52	743,863.00	21,857.25		7,552,230.77
47,025.39	1,145,313.00	12,598.15	6,345.40	17,344,882.94
9,441.86	117,207.00	5,080.79		19,045,819.50
	25,000.00	1,792.27		4,554,530.67
	73,242.00	2,382.03		8,400,693.35
1,539.32	43,923.00	50,513.27	11,414.44	6,232,268.31
30,055.60	4,891.72	29,896.25	1,730.96	6,832,858.93
18,035.68	2,500.00	28,332.00	6,436.40	8,118,481.28
12,983.88	131,362.00	5,113.80	123.64	16,285,826.32
754.00	20,218.00	8,463.51		6,052,760.51
342.20	387,512.00	9,298.75		5,555,096.95
6,898.52	81,877.00	16,198.12	2,058.16	5,648,821.80
30,293.40	338,953.00	24,525.63	9,509.00	8,846,875.03
31,386.35	886,051.00	8,330.59		18,489,513.44
1,491.76	15,000.00	14,655.87		3,107,236.63
8,860.08	399,570.00	38,921.51	4,945.60	28,163,480.19
3,040.36	7,000.00	28,568.25		4,444,739.61
22,411.96	71,668.00	18,500.96	7,374.48	9,403,547.40
\$783,005.34	\$15,887,600.00	\$1,044,106.10	\$200,000.00	\$459,219,692.89

SCHEDULE OF TAX LEVIES AS DETERMINED BY
THE STATE BOARD OF EQUALIZATION FOR THE YEAR 1922

County	State Ad Valorem Tax	General Int. & Sinking Tax	Pub. Bldg. Int. Tax	Predatory Animal Tax
Ada	\$137,571.26	\$ 6,748.25	\$ 11,320.96	\$ 425.13
Adams	17,600.53	863.36	1,448.38	183.06
Bannock	105,309.20	5,165.71	8,666.07	444.04
Bear Lake	33,504.16	1,643.46	2,757.10	315.86
Benewah	36,305.44	1,780.88	2,987.64	68.30
Bingham	63,531.22	3,116.38	5,228.10	492.00
Blaine	24,665.46	1,209.92	2,029.76	259.73
Boise	13,153.17	645.20	1,082.38	186.30
Bonner	59,645.87	2,925.80	4,908.36	120.84
Bonneville	60,060.83	2,946.15	4,942.50	518.86
Boundary	23,533.25	1,154.37	1,936.60	63.02
Butte	10,619.20	520.90	873.87	103.91
Camas	11,656.17	571.77	959.20	93.27
Canyon	92,675.22	4,545.97	7,626.39	464.14
Caribou	13,382.72	656.46	1,101.28	177.30
Cassia	45,260.33	2,220.14	3,724.55	538.36
Clark	16,171.15	793.24	1,330.75	129.89
Clearwater	33,390.19	1,637.88	2,747.73	43.98
Custer	14,246.49	698.83	1,172.32	651.49
Elmore	35,514.55	1,742.10	2,922.55	41.63
Franklin	31,818.33	1,560.77	2,618.38	185.93
Fremont	38,159.44	1,871.84	3,140.20	247.71
Gem	18,362.32	900.72	1,511.06	94.53
Gooding	32,786.92	1,608.28	2,698.10	579.88
Idaho	52,766.15	2,588.32	4,342.20	731.31
Jefferson	34,483.38	1,691.50	2,837.70	95.22
Jerome	28,218.30	1,384.18	2,322.13	139.36
Kootenai	66,043.22	3,239.60	5,434.80	152.11
Latah	77,735.54	3,813.14	6,397.00	180.95
Lemhi	18,715.95	918.08	1,540.17	916.65
Lewis	31,545.17	1,547.38	2,595.90	119.70
Lincoln	24,197.67	1,186.96	1,991.27	31.22
Madison	28,535.26	1,399.74	2,348.21	123.59
Minidoka	33,547.86	1,645.62	2,760.71	122.04
Nez Perce	61,690.27	3,026.08	5,076.60	213.49
Oneida	23,931.91	1,173.94	1,969.40	213.87
Owyhee	24,058.96	1,180.16	1,979.90	1,564.23
Payette	22,244.34	1,091.14	1,830.52	147.68
Power	34,086.45	1,672.04	2,805.03	189.25
Shoshone	84,418.64	4,140.96	6,947.00	34.64
Teton	12,336.57	605.14	1,015.20	173.61
Twin Falls	117,738.35	5,775.40	9,688.88	881.23
Valley	18,198.30	892.68	1,497.57	85.17
Washington	36,584.29	1,794.56	3,010.58	354.75
TOTALS	\$1,800,000.00	\$88,295.00	\$148,125.00	\$12,899.23

SCHEDULE OF TAX LEVIES AS DETERMINED BY
THE STATE BOARD OF EQUALIZATION FOR THE YEAR 1922

Sheep Inspection Tax	State Highway Tax	Highway Redemption No. 2	Highway Redemption No. 3	Highway Redemption No. 4	Total
\$ 96.40	\$ 32,140.71	\$ 7,142.38	\$ 1,428.47	\$ 7,142.38	\$ 204,015.94
29.68	4,157.63	923.92	184.78	923.92	26,315.26
119.86	26,103.84	5,800.85	1,160.17	5,800.85	158,570.59
159.21	8,140.38	1,808.97	361.79	1,808.97	50,499.90
5.35	8,517.76	1,892.84	378.57	1,892.84	53,829.62
222.44	15,070.44	3,348.99	669.80	3,348.99	95,028.36
143.39	5,655.65	1,256.81	251.36	1,256.81	36,728.89
112.10	2,832.01	629.34	125.87	629.34	19,395.71
3.58	14,547.93	3,232.87	646.57	3,232.87	89,264.69
317.46	13,725.98	3,050.22	610.04	3,050.22	89,222.26
9.96	5,687.40	1,263.87	252.77	1,263.87	35,165.11
38.60	2,355.83	523.52	104.70	523.52	15,664.05
14.65	2,717.54	603.90	120.78	603.90	17,341.18
76.14	21,832.25	4,851.61	970.32	4,851.61	137,893.65
99.00	2,773.88	616.42	123.28	616.42	19,546.76
273.26	9,786.65	2,174.81	434.96	2,174.81	66,587.87
54.00	3,807.23	846.05	169.21	846.05	24,147.57
6.71	7,845.21	1,743.38	348.68	1,743.38	49,507.14
394.24	3,218.28	715.17	143.03	715.17	21,955.02
1.03	7,959.86	1,768.85	353.77	1,768.85	25,073.19
27.78	7,812.83	1,736.18	347.24	1,736.18	47,843.62
61.96	8,763.53	1,947.45	389.49	1,947.45	56,529.07
15.32	3,951.77	878.17	175.63	878.17	26,767.69
449.23	7,506.21	1,668.05	333.61	1,668.05	49,298.33
354.86	12,533.25	2,785.17	557.03	2,785.17	79,443.46
13.60	8,187.22	1,819.38	363.88	1,819.38	51,311.26
46.70	6,797.00	1,510.45	302.08	1,510.45	42,230.65
9.29	15,610.40	3,468.98	693.80	3,468.98	98,131.18
11.67	17,142.14	3,809.36	761.87	3,809.36	113,661.03
623.77	4,099.07	910.90	182.18	910.90	28,817.67
6.94	7,560.62	1,680.14	336.03	1,680.14	47,072.02
5.12	5,609.04	1,246.45	249.30	1,246.45	35,763.48
36.45	6,149.57	1,366.57	273.31	1,366.57	41,599.27
21.44	7,306.63	1,623.70	324.74	1,623.70	48,976.44
23.91	14,658.14	3,257.36	651.47	3,257.36	91,854.68
16.91	5,447.48	1,210.56	242.11	1,210.56	35,416.74
1,190.31	4,999.58	1,111.02	222.20	1,111.02	37,417.38
18.63	5,083.94	1,129.76	225.95	1,129.76	32,901.72
12.80	7,962.19	1,769.38	353.88	1,769.38	50,620.40
.30	16,641.46	3,698.10	739.62	3,698.10	120,318.82
53.83	2,796.51	621.45	124.28	621.45	18,348.04
532.06	25,347.13	5,632.70	1,126.60	5,632.70	172,355.05
8.05	4,000.30	888.95	177.78	888.95	26,637.75
70.51	8,463.20	1,880.70	376.14	1,880.70	54,415.43
\$5,788.50	\$413,305.67	\$91,845.70	\$18,369.14	\$91,845.70	\$2,670,473.94

ABSTRACT OF REAL PROPERTY AS REPORTED TO THE BOARD
OF EQUALIZATION FOR THE YEAR 1922, SHOWING IN-
CREASES AND DECREASES AND EQUALIZED VALUA-
TION PLACED UPON THE SAME BY THE BOARD.

Class of Properties	Unit	Value Reported
LANDS		
Agriculture	1,383,353.47	\$ 65,834,086.00
Irrigated	1,278,123.31	65,980,112.00
Dry	1,757,979.91	23,781,310.00
Timber	1,462,011.15	19,367,180.00
Cut Over and Burnt	941,937.09	4,806,918.00
Grazing	4,823,669.54	23,604,120.00
Waste	1,494,259.69	2,484,908.00
Mineral	95,837.47	439,003.00
Standing Timber Owned Separ-		
ate from Land		1,965,408.00
Equities in State land		315,489.00
Business lots		14,063,815.00
Residence lots		18,806,403.00
Acreage inside cities		1,025,560.00
Other Real Property		157,865.00
IMPROVEMENTS ON LAND		
Improvements outside cities		16,017,640.00
Improvements on business lots		15,670,375.00
Sugar factories		3,397,500.00
Flour, Grist mills, etc.		755,408.00
Improvements on residence lots		26,223,740.00
Condensaries		132,685.00
Saw and planing mills		2,424,375.00
Smelters and concentrators		2,152,950.00
Not otherwise classified		307,893.00
CATTLE		
	Number	
Full blooded cows	2,865	180,997.00
Milk cows	75,698	3,001,233.00
Graded	8,335	248,694.00
Yearlings	69,833	741,424.00
Common	180,444	3,732,942.00
Miscellaneous	4,461	268,835.00
HORSES		
Graded	67,821	3,858,404.00
Stock	61,894	1,712,380.00
Stallions	299	40,185.00
Miscellaneous	1,480	29,130.00
Mules	1,715	70,815.00
Jacks	6	600.00
SHEEP		
Bucks & fine bred ewes	7,538	63,319.00
Common	468,462	1,841,830.00
Bucks	2,621	23,608.00
Goats	199	745.00
Hogs	48,807	335,829.50
Poultry		32,380.00
Bees	13,338 stands	43,767.00
MERCHANDISE & MATERIALS		
Lumber		4,667,816.00

ABSTRACT OF REAL PROPERTY AS REPORTED TO THE BOARD
OF EQUALIZATION FOR THE YEAR 1922, SHOWING IN-
CREASES AND DECREASES AND EQUALIZED VALUA-
TION PLACED UPON THE SAME BY THE BOARD.

Decrease	Increase	Equalized Value
\$436,819.00		\$ 65,397,267.00
	1,535,822.65	67,515,934.65
		23,781,310.00
		19,367,180.00
		4,806,918.00
		23,604,120.00
		2,484,908.00
		439,003.00
		1,965,408.00
		315,489.00
	50,118.00	14,113,933.00
	45,472.80	18,851,875.80
		1,025,560.00
		157,865.00
		16,017,640.00
		15,670,375.00
		3,397,500.00
		755,408.00
		26,223,740.00
		132,685.00
		2,424,375.00
		2,152,950.00
		307,893.00
		180,997.00
		3,001,233.00
		248,694.00
		741,424.00
		3,732,942.00
		268,835.00
		3,858,404.00
		1,712,380.00
		40,185.00
		29,130.00
		70,815.00
		600.00
		63,319.00
		1,841,830.00
		23,608.00
		745.00
		335,829.50
		32,380.00
		43,767.00
		4,667,816.00

ABSTRACT OF REAL PROPERTY AS REPORTED TO THE BOARD
OF EQUALIZATION FOR THE YEAR 1922, SHOWING IN-
CREASES AND DECREASES AND EQUALIZED VALUA-
TION PLACED UPON THE SAME BY THE BOARD.

(Continued)

Class of Properties	Unit	Value Reported
Wood		16,691.00
Saw Logs		877,297.00
Machinery		1,130,468.00
Merchandise		10,714,084.00
Farm implements and machinery		547,825.00
MACHINERY OPERATED OR OWNED SEPARATE FROM BUILDINGS		
Printing plants		116,875.00
Smelters and concentrators		115,520.00
Machine and repair shops, etc.		473,130.00
Furniture and fixtures		1,258,151.00
MISCELLANEOUS		
Steamers and other water craft		286,894.00
Net profit on mines		1,884,325.00
Private libraries		17,110.00
Surgical and scientific instruments		1,368,885.00
Household goods		654,600.00
Not otherwise classified		1,297,106.00
TOTAL		\$351,368,638.50

ABSTRACT OF REAL PROPERTY AS REPORTED TO THE BOARD
OF EQUALIZATION FOR THE YEAR 1922, SHOWING IN-
CREASES AND DECREASES AND EQUALIZED VALUA-
TION PLACED UPON THE SAME BY THE BOARD.

(Continued)

Decrease	Increase	Equalized Value
		16,691.00
		877,297.00
		1,130,468.00
		10,714,084.00
		547,826.00
		116,875.00
		115,520.00
		473,130.00
		1,258,151.00
		286,894.00
		1,884,325.00
		17,110.00
		1,368,885.00
		654,600.00
		1,297,106.00
\$436,819.00	\$1,631,413.45	\$352,563,232.95

TOTAL OF REAL AND PERSONAL PROPERTY ASSESSMENT
ROLLS WHICH WERE THE BASE FOR COMPUTING
THE GENERAL TAX LEVY FOR THE YEAR 1922

Counties	Total Equalized Valuation of Original Roll and Utilities Assessment-1921	Valuation of Subsequent or Personal Prop- erty Assessment ment Roll-1921	Total
Ada	\$ 35,707,006.52	\$ 2,683,450.00	\$ 38,390,456.52
Adams	4,637,651.91	273,936.00	4,911,587.91
Bannock	28,014,837.77	1,372,633.00	29,387,470.77
Bear Lake	9,263,476.38	86,131.00	9,349,607.38
Benewah	9,836,391.38	294,966.51	10,131,357.89
Bingham	17,037,120.68	691,832.00	17,728,952.68
Blaine	6,323,457.42	559,661.00	6,883,118.42
Boise	3,211,146.88	459,336.00	3,670,482.88
Bonner	16,203,421.78	441,290.00	16,644,711.78
Bonneville	15,468,587.92	1,291,923.00	16,760,510.92
Boundary	6,313,369.37	253,795.00	6,567,164.37
Butte	2,664,091.43	299,293.00	2,963,384.43
Camas	3,017,950.96	234,809.00	3,252,759.96
Canyon	24,381,274.01	1,480,544.00	25,861,818.01
Caribou	3,329,995.42	404,574.00	3,734,569.42
Cassia	11,836,600.20	793,698.00	12,630,298.20
Clark	4,293,654.20	219,051.60	4,512,705.80
Clearwater	9,247,514.71	70,289.00	9,317,803.71
Custer	3,654,758.58	320,854.00	3,975,612.58
Elmore	8,748,707.81	1,161,945.54	9,910,653.35
Franklin	8,685,255.05	193,935.00	8,879,190.05
Fremont	9,869,303.56	779,428.00	10,648,731.56
Gem	4,692,582.98	431,588.00	5,124,170.98
Gooding	8,824,811.47	324,673.00	9,149,484.47
Idaho	14,228,998.32	495,840.37	14,724,838.69
Jefferson	9,324,180.72	298,713.59	9,622,894.31
Jerome	7,242,807.65	631,761.00	7,874,568.65
Kootenai	18,100,766.06	329,183.00	18,429,949.06
Latah	21,029,927.03	662,869.00	21,692,796.03
Lemhi	4,749,728.71	473,125.00	5,222,853.71
Lewis	8,477,899.38	325,063.00	8,802,962.38
Lincoln	6,517,073.95	235,503.00	6,752,576.95
Madison	7,581,584.56	381,435.00	7,963,019.56
Minidoka	8,884,944.54	476,887.00	9,361,831.54
Nez Perce	16,196,074.67	1,019,146.00	17,215,220.67
Oneida	6,360,314.28	318,101.00	6,678,415.28
Owyhee	6,062,283.31	651,585.00	6,713,868.31
Payette	5,862,122.60	345,359.00	6,207,481.60
Power	9,180,942.49	331,185.00	9,512,127.49
Shoshone	23,070,710.76	487,064.00	23,557,774.76
Teton	3,196,289.05	246,341.00	3,442,630.05
Twin Falls	31,169,980.40	1,685,954.67	32,855,935.07
Valley	4,495,267.20	583,133.00	5,078,400.20
Washington	9,607,839.46	601,316.00	10,209,155.46
TOTALS	\$476,602,703.53	\$25,703,200.28	\$502,305,903.81

SCHEDULE SHOWING THE ASSESSED VALUATION OF THE REAL
PROPERTY ROLL, AND PUBLIC UTILITIES, BY COUNTIES,
FOR THE YEAR 1922

County	Total Equalized Valuation of Original Roll and Utili- ties Assessment—1922.
Ada	\$ 35,710,899.64
Adams	4,619,590.97
Bannock	29,003,264.97
Bear Lake	9,044,863.85
Benewah	9,464,180.14
Bingham	16,743,927.96
Blaine	6,284,056.76
Boise	3,146,681.49
Bonner	16,164,366.23
Bonneville	15,251,087.76
Boundary	6,318,337.07
Butte	2,617,590.58
Camas	3,019,488.22
Canyon	24,258,052.82
Caribou	3,082,091.47
Cassia	10,874,062.68
Clark	4,230,257.25
Clearwater	8,716,898.01
Custer	3,575,868.58
Elmore	8,843,451.17
Franklin	8,680,922.85
Fremont	9,737,251.00
Gem	4,390,862.43
Gooding	8,340,232.01
Idaho	13,924,831.38
Jefferson	9,096,911.97
Jerome	7,552,230.77
Kootenai	17,344,882.94
Latah	19,045,819.50
Lemhi	4,554,530.67
Lewis	8,400,693.35
Lincoln	6,232,268.31
Madison	6,832,858.93
Minidoka	8,118,481.28
Nez Perce	16,285,826.32
Oneida	6,052,760.51
Owyhee	5,555,096.95
Payette	5,648,821.80
Power	8,846,875.03
Shoshone	18,489,513.44
Teton	3,107,236.63
Twin Falls	28,163,480.19
Valley	4,444,739.61
Washington	9,403,547.40
TOTAL	\$459,219,692.89

STATEMENT SHOWING RATE AND TAX LEVY FOR STATE
PURPOSES FOR THE YEARS 1921 AND 1922

		1921		1922
General State Tax	.00360	\$1,800,000.00	.00359	\$1,800,000.00
Gen. Int. & Sinking Tax	.000201	100,393.73	.000176	88,295.00
Public Bldg. and Int. Tax	.0003	149,841.38	.000295	148,125.00
State Highway Tax	.0009	452,071.34	.0009	413,305.67
State Highway Red. Tax No. 2	.0002	100,460.29	.0002	91,845.70
State Highway Red. Tax No. 3	.00004	20,092.04	.00004	18,362.14
State Highway Red. Tax No. 4	.0002	100,460.29	.0002	91,845.70
Albion State Normal Imp. Tax	.000125	62,788.93		
Predatory Animal Tax		29,079.97		12,899.23
Sheep Inspection Tax	.005	31,862.86	.003	5,788.50
		\$2,847,050.83		\$2,670,473.94

NOTE: Figures given on taxes for 1922 not complete. Amount of tax levied on Personal Property Roll will be added to the last six special tax levies.

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