

Len T. Simpson

SEVENTEENTH
BIENNIAL REPORT
OF THE
AUDITOR
OF THE
STATE OF IDAHO



October 1, 1922

September 30, 1924

E. G. GALLET, State Auditor

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LIST OF TERRITORIAL AND STATE AUDITORS OF IDAHO

TERRITORIAL AUDITORS

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

STATE AUDITORS

Silas W. Moody	1891-1892
Frank C. Ramsey	1893-1896
J. H. Anderson	1897-1898
Bartlett Sinclair	1899-1900
E. W. Jones	1901-1902
Theo. Turner	1903-1904
Robert S. Bragaw	1905-1908
S. D. Taylor	1909-1912
F. L. Huston	1913-1916
Clarence Van Deusen	1917-1918
E. G. Gallet	1919-1924

PRESENT PERSONNEL OF STATE AUDITOR'S OFFICE

E. G. Gallet	State Auditor
Cyril C. Thompson	Deputy State Auditor
Howard Day	Bookkeeper
Len L. Simpson	Assistant Bookkeeper
Emily Wood	Warrant Clerk
Frances Thomas	Classification Clerk
Helen Kelly	Classification Clerk and Stenographer
Jeanette Orr	Claim and Certification Clerk

REPORT OF THE STATE AUDITOR

State Auditor's Department,
Boise, Idaho, December 1, 1924.

Hon C. C. Moore,
Governor of the State of Idaho.

Dear Sir:—

Complying with the requirements of Section 141, Compiled Statutes, I have the honor to submit herewith the seventeenth biennial report of this department for the period commencing October 1, 1922, and ending September 30, 1924.

It is usual to embrace in the foreword of reports various matters and suggestions relative to the duties and needs of the reporting officer, that you may, if deemed proper, make certain recommendations to the incoming legislature. Suggestions are contained herein, both as to fiscal affairs of the state and amending or repealing existing laws, which may be considered of sufficient importance to warrant reference thereto in your message to the legislature.

Other matters of minor nature but which I believe should have attention, will be submitted to you during the session of the legislature by separate letters, my thought being not burden this report and you with relatively unimportant items, well knowing that you will have presented within the next few weeks various reports of state officials, each suggesting or recommending changes in laws and in the methods of handling state business, which must receive attention.

TREASURY NOTES

Following the precedent established by previous legislatures, the seventeenth session re-enacted the law providing for the issuance of General Fund Treasury Notes during the years 1923 and 1924, the terms and purposes of same being similar to the laws adopted in 1919 and 1921 and the limitation as to the amount of such notes that could be issued being 90 per cent of the ad valorem levy for general purposes. Said levy provided for the collection of \$3,150,000 for general state purposes, the amount of treasury notes that could be issued being \$2,835,000, said notes to bear a rate of interest not exceeding 6 per cent per annum.

Under the provisions of this law the State Treasurer disposed of \$750,000 of treasury notes on April 1, 1923, at 4½ per cent; \$665,000 on June 30, 1923, at 4¾ per cent; \$850,000 on March 1, 1924, at 4.55 per cent and \$567,000 on June 30, 1924, at 3½ per cent per annum. The total amount of interest paid or to be paid on the entire treasury note issue is \$121,982.50.

The amount derived from each of the sales herein referred to was

considerably in excess of the outstanding warrants at the time of the sale of the notes and under the law the State Treasurer invests this surplus money in either United States Certificates or registered state and county warrants. The interest paid on such investments varies from 4½ to 7 per cent per annum and thereby lessens the cost to the state of issuing the treasury notes. The amount of interest earnings by the General Fund during the present biennium, either on daily balances or from investments, is considerably in excess of the total amount of interest paid or to be paid on notes.

Until the State is placed upon a cash basis the issuance of treasury notes appears to be the most feasible and inexpensive way of financing the State; maintaining the credit of the State is of primary importance as the registering of warrants means paying interest thereon at the rate of 6 per cent per annum. By this method the State has been enabled to preserve its credit and eliminate the complaints so often received on account of having to discount interest-drawing warrants.

ALBION NORMAL IMPROVEMENT TAX

Under the provisions of Chapter 110, 1921 Session Laws, the State Board of Education was authorized and directed to remove the State Normal School at Albion to Burley and to erect suitable buildings for school purposes in the latter city. A levy of ⅓ mill on the dollar for the years 1921 and 1922 was made for the purpose of erecting such buildings. This law was declared unconstitutional by the Supreme Court in June, 1922, and there is now a balance in the Albion Normal Improvement Fund of \$48,096.33 that should be returned to the counties paying same. A bill providing for the manner of refunding the money to the respective counties was introduced at the Seventeenth Session of the Legislature, but failed of passage.

PARTY CONVENTION EXPENSE

Section 560 of the Idaho Compiled Statutes carries a continuing appropriation of \$7500 for paying the railroad fare of each delegate to a State Convention. The term "railroad fare" has been differently interpreted by the Attorneys General. The former Attorney General held that sleeping car fare was railroad fare, while auto stage fare was not. The present Attorney General holds to the exactly opposite view. While I believe this law should be repealed in its entirety, if it is to continue in force and effect it should be amended, defining exactly what items constitute railroad fare, or what expenses it is the intention to have paid out of such appropriation.

INACTIVE FUNDS

Military Fund

Fines and penalties imposed and collected by court martial or a summary court are required to be paid into the Military Fund, but there is no provision made for any expenditures out of said fund. The amount on hand is \$6.00.

Idaho Soldiers' Settlement Fund

This fund was established in 1919 by an appropriation of \$100,000 from the General Fund. The appropriation was conditioned on the passage by Congress of the Soldiers' Settlement Act making an appropriation of \$100,000,000 more or less to co-operate with the several states in carrying the provisions of said act into effect. Congress has as yet failed to act.

Gem Irrigation District State Land Reclamation Fund

An appropriation of \$98,000 was made by the legislature in 1923, establishing this fund, which was for the purpose of aiding in reclaiming state lands lying within the Gem Irrigation District. It is under the control of the State Board of Land Commissioners and its use is conditioned upon the State being fully relieved of all obligations and demands by reason of past or future assessments heretofore levied or hereafter to be levied upon the lands within the said district belonging to the State of Idaho or in which the State is interested by outstanding sale certificates. These conditions have not been complied with and the fund is intact.

Albion Normal Improvement Fund

The act creating this fund was declared unconstitutional and there is a balance therein of \$48,096.33 awaiting legislative action with reference to disposing of same.

Bar Commission Fund

This fund was created in 1923 and consists of a \$5.00 annual fee paid to the State Treasurer by every member of the Bar. The Supreme Court held that the Legislature had failed to appropriate the fund for any purpose, but the case is pending before said Court on a petition for rehearing. The amount in the fund is \$4,510.

Teachers' Retirement Fund

This fund was created by the legislature in 1921 for the purpose

of paying an annuity to any teacher in the public schools of the state or any state educational institution after they have reached a certain age, and required each active teacher to pay one-half of one per cent of his or her annual salary, said amount to be placed in the Teachers' Retirement Fund. The Supreme Court held that while the law made it the duty of each school district clerk to collect one-half of one per cent of the annual salary of each teacher, it did not empower the clerk to enforce such collection nor impose any obligation upon the teacher to pay. The law has been inoperative since said decision was rendered. The amount in the fund is \$24.04.

Bureau of Supplies Revolving Fund

This fund was created in 1923 by an appropriation of \$5,000 out of the General Fund, which was to be used for the purchase of supplies and equipment for the various state departments and institutions, but it has never been used.

INHERITANCE TAX LAW

I recommend that the present inheritance tax law be repealed and a law similar to the one in effect in California adopted. Under valuation of estates, exorbitant claims for expense of administration, excessive administrator's and attorney's fees, family allowances and other items reducing the taxable value of estates are possible under the existing law.

The principal objection to the law is that there is no one charged with executing its provisions or directed to supervise its administration. Authority should be vested in some department to employ some one versed in the law to make proper and thorough check of probate records, and logically this person should be an attorney acting under the authority and direction of the attorney general. I believe a check of each county will disclose the fact that more than enough money is due the State to compensate several times over for the expense incident to such investigation. This special attorney can instruct the various probate judges in their duties, a woeful lack of knowledge of the law being apparent among all persons having to do with this law.

GENERAL INTEREST AND SINKING FUND TAX LEVY

The various bond issues authorized by the legislature each carried a provision for certain millage levy for interest and sinking fund

purposes, in each instance the levy being in excess of the requirements for said purpose.

In 1911 the legislature enacted a law making an ad valorem tax levy of two mills on each dollar of the assessed valuation of the state for each and every year until all outstanding bonds and the interest thereon are fully paid or redeemed.

Had this levy been certified to the counties by the State Board of Equalization in 1911 and 1912, it would have resulted in the sum of \$1,497,128.00 being paid into the state treasury to redeem bonds outstanding in the sum of \$1,777,000. The annual interest charge was approximately \$70,000, or \$140,000 for the two years. The only bonds that became optional during that period was an issue of 1901, amounting to \$257,500, and all that the State would be called upon to pay or could pay, was \$397,500, leaving a balance unexpended of \$1,099,628, drawing interest on daily balances at 3 per cent, while the bonds outstanding drew 4 per cent interest.

The same law was re-enacted in 1913, and a two-mill levy in 1913 would have raised \$855,000, or far in excess of bonds outstanding together with the interest to accrue thereon. Needless to say this two-mill levy has never been certified to the counties, but both laws have been continued in force and effect by the Compiled Laws of the State.

These laws should be repealed and one enacted authorizing and directing the State Board of Equalization to make a sufficient levy each year to meet the interest charges and redeem the bonds as they mature.

DELINQUENCIES

There is due from thirteen counties the sum of \$163,548.96 on account of 1923 property taxes. At the beginning of the period covered by this report the amount due from counties was \$225,250.17, all of which has been paid. In justice to two of the delinquent counties it may be said that the failure to settle with the State in full is due to funds being tied up in banks that were closed, but fully protected by surety bonds.

The law requires each county to remit to the State Treasurer the full amount of property taxes certified down by the State Board of Equalization not later than the second Monday in July of the following year. It is a physical impossibility for county tax collectors to comply with this requirement as tax payers have until the fourth Monday in June in which to pay the second installment of taxes, and the clerical work involved in handling the hundreds of payments received between these two dates does not permit sufficient time within which to issue receipts, enter collections, balance collection

register and perform the other work incident to tax collections. The law should be amended granting until the fourth Monday of July within which to make final accounting to the State.

Another thing that tends to prevent full and prompt settlement is that the several boards of county commissioners, in making the state levy, fail to make sufficient allowance for delinquencies in payment of taxes, actuated no doubt by a desire to keep the levy as low as possible.

The legislature in 1923 enacted a law whereby delinquent taxes of 1919, 1920 and 1921 might be paid by simply collecting interest at 7 per cent from date of delinquency, less any penalty that had accrued. This did not tend to induce payment of delinquent taxes, it being cheaper to borrow money, in effect, from the state than from some other source where a higher rate of interest is demanded. I think this law is largely responsible for the conditions existing throughout the state so far as delinquent taxes are concerned, the amount due counties from this source being \$7,748,912.23 on the second Monday of January, 1924.

A further invitation to fail in paying taxes was extended the tax payers by the passage in 1923 of an act reducing the penalty from 6 per cent to 2 per cent, and rate of interest from 12 per cent to 10 per cent on all taxes allowed to go to delinquency.

Under a former law tax sale certificates were on sale by the county auditor for an amount equal to the face thereof, with accrued interest, and investors were glad to purchase same, thereby permitting the counties to collect back taxes, pay the state in full, and was a prime factor in enabling the counties to go on a cash basis.

Under existing law, if no redemption of taxes is made, the county takes a deed to the property four years from date of delinquency entry, and thereafter can dispose of same at public auction to the highest bidder for cash.

I believe that the old law providing for issuance and sale of tax certificates should be revived, as it will allow the counties to realize upon the outstanding indebtedness, reduce the amount of interest-bearing warrants, and at the same time not prejudice the right of the owner or any party in interest to redeem from the purchaser prior to issuance of deed for the exact amount that would have been paid the county in redemption had the county retained the certificate.

CONTROL OF LICENSES, CERTIFICATES, PERMITS, ETC.

A number of departments of the State are required by law to issue certain certificates, licenses, permits and other financial papers, for the issuance of which prescribed fees are collected. The respective departments have such certificates and licenses printed and supplied to them direct and this office has no record thereof. This office

should have full control and accounting of every character of financial paper for the issuance of which revenue is received, and while it is possible that under the broad powers vested in the State Auditor to superintend the fiscal concerns of the State, keep and state all accounts in which the State is interested, examine and settle the accounts of all persons indebted to the State, and 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 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.

PREDATORY ANIMAL FUND

I believe that some provision should be made with respect to the above-named fund. It is derived from an annual tax levy of 3 mills on the dollar of the assessed value of sheep and one-half mill on the dollar of the assessed value of cattle, horses, and hogs and is used for the extermination of predatory animals. The law was passed in the interests of the livestock industry of the state, the tax applying only to owners of such livestock.

The average amount of taxes received from this levy in the past three years is \$30,000 per annum and at this writing there are unpaid predatory animal claims on file aggregating \$99,720. It will require the next four years' receipts from this levy to pay the outstanding claims and they are piling up at the rate of \$25,000 or \$30,000 each year in excess of the taxes received.

It is a question whether the bounty now paid for predatory animals is an incentive to the destruction thereof; present prices paid for the pelts of predatory animals are a great stimulus to their destruction and I believe that if the law providing for a bounty should be repealed there will be little decrease in the number of animals destroyed. The livestock associations are assessing their members each

year to raise funds for co-operative work with the United States Biological Survey to destroy predatory animals and I think the imposition of the present tax levy is unnecessary and the stock raisers would not be averse to the repeal of the law providing for the payment of a bounty. However, that portion of the act which provides for the levy might be continued in force and effect until all unpaid claims are satisfied.

BUREAU OF PUBLIC ACCOUNTS

The Bureau of Public Accounts was created in the office of the State Auditor in 1923, the Governor being designated as the chief officer of said bureau, and he is directed, with the assistance of the State Auditor, to carry out the provisions of the act creating the bureau. Various duties heretofore imposed upon the Department of Finance were transferred to the Bureau of Public Accounts. Principal among those duties are the following:

1. Prescribe form of voucher on which claims against the State shall be submitted.
2. Prescribe form for accounts and financial reports and statements for the several departments.
3. Prescribe and require the installation of a uniform system of bookkeeping, accounting and reporting for the several departments and public institutions of the state and of all political subdivisions thereof.
4. Supervise and examine the accounts and expenditures of the several departments and public institutions of the state and of all political subdivisions thereof.
5. Inspect securities held by the several departments and public institutions of the state and the political subdivisions thereof.
6. Examine, at any and all times, the accounts of every private corporation, institution, association or board receiving an appropriation from the legislature.
7. Demand and receive reports from the State Treasurer, State Auditor, State Bank Examiner, and any other office or board, and from the several state depositories.
8. Make rules and regulations in all matters relative to the deposit of state funds for the guidance of the State Treasurer, State Auditor, State Bank Examiner and other officers, and all state depositories.
9. Supervise and safeguard generally the deposit of state funds and to do and perform all other things and acts necessary to carrying out the foregoing powers and duties.

10. Supervise the administration of and to enforce all laws relative to the assessment of property and the levying, collection, apportionment and distribution of taxes.

11. To publish, from time to time, for the information of the several departments and of the general public, bulletins of the work of the government.

12. To report to the Attorney General for such action, civil or criminal, as he may deem necessary, all facts showing illegal expenditure of the public money or misappropriation of the public property.

13. The State Auditor shall order and enforce a correct and uniform system of bookkeeping by state and county officers, so as to afford a suitable check on their mutual actions and insure the safety and thorough supervision of the funds of the State and the counties therein. He shall have full power to expose false and erroneous systems of accounting and when necessary shall instruct state and county officers in the proper method of keeping such accounts.

14. The State Auditor shall ascertain the character and financial standing of all present and proposed bondsmen of state officers and report to the Governor of the knowledge so obtained.

15. The State Auditor shall require of the treasurers of the counties a verified and complete statement of their accounts and shall cause to be personally visited at irregular intervals at least twice a year state officers and stenographers of the District Courts, and shall at such times make a thorough examination of the books, accounts and vouchers of said office. He shall ascertain in detail the various items of receipts and expenditures and submit a report to the proper authority thereof.

16. The State Auditor shall inspect and verify the character and amount of any and all assets and securities held by county officers on public account. He shall ascertain the character and amount of any commission, fee or other charges for services exacted by such officers without warrant of law.

Other duties are also imposed upon the State Auditor by the Act, which need not be further enumerated. The total amount of the appropriation for the last biennium on account of salaries for the Bureau of Public Accounts was \$9,600, just enough to pay for the head of the bureau and one office clerk, no provision being made whatever for examiners or field men. The time of the Director of the Bureau of Public Accounts and his clerk is taken up largely with office detail and little time is afforded within which to comply with the requirements of the law regarding auditing and checking heads of departments and institutions.

There is a great difference between checking an institution and making an audit of its accounts, as the latter requires painstaking effort and can best be performed by two persons working together. A check of balances in appropriations or funds is simply a superficial examination and gives no true insight into the operations of the department or institution.

This I consider one of the most important bureaus in state government, and it imposes a heavy responsibility upon the Governor and Auditor. In order to function properly provision should be made for sufficient help to carry out the intention of the law, and to do so it will require the assistance of at least two examiners and an additional clerk in the office.

It is needless to say, in view of the foregoing, that the bureau is not performing all of the duties required of it.

PEST ABATEMENT FUND

In 1923 the legislature appropriated \$5,000 for a circulating or revolving fund, known as the Pest Abatement Fund, the purpose of the fund being the abatement of pest infected premises and the destruction of infected orchards under the direction of the Commissioner of Agriculture. Any sums paid out of said fund are certified by the Department of Agriculture to the tax collector of the county where the property is situated and they are added to the general taxes assessed against such property and collected in the same manner as other taxes. This tax is one which is not required to be remitted to the State Treasurer until collected and various tax payers who have liens against their property by reason of claims paid pursuant to the provisions of law are delinquent in the payment of their taxes. At this time there is only \$424.78 left in the revolving fund. Delinquent tax payers have four years within which to redeem their property and the fund will be entirely depleted commencing with the activities of the department in 1925, as the amount the department can spend is limited by the appropriation made to create the fund. There being no legal way by which the payment of the amounts expended can be enforced, the department will be required, if it is to attempt the control of orchard pests, to secure an additional appropriation.

STATE BOARD OF EXAMINERS

Section 231 of the Compiled Statutes provides that regular sessions of the State Board of Examiners shall be held on the third Tuesday of each month, in the office of the State Auditor. Special sessions may be held at any time in such office if all members are present.

The board membership consists of the Governor, Attorney General and Secretary of State, and their official duties frequently require

them to be absent from the capital for several days at a time, during which no special meeting of the board can be held.

The bulk of claims against the State do not reach this office for the regular session on the third Tuesday of each month, so special sessions are held at various times during the month in order to dispose of all claims on file promptly and avoid congestion and consequent delay in issuing warrants covering such claims.

Will therefore suggest that said section be amended to provide for special sessions of the board whenever two members are present.

CONTINUING APPROPRIATIONS

The sixteenth and seventeenth sessions of the legislature repealed a number of continuing appropriations, but there are a few still in existence that should be abolished.

Such appropriations are not itemized and do not limit expenditures for personal services or other purposes, some of them are of long standing, difficult to locate, and easily overlooked. If the amounts appropriated are considered necessary or required for the purposes for which made, they can be contained in the biennial budget and appropriated at each session of the legislature. The continuing appropriations now in effect are as follows:

Section 1269, Compiled Statutes, \$150.00 per annum for the state library fund.

Section 560, Compiled Statutes, \$7500.00 biennially for payment of delegates' expenses to state conventions.

Chapter 151, 1923 Session Laws, \$250.00 per annum for maintenance of mineral exhibit in state capitol building.

As in former reports, I again convey to all state officials and departments my sincere appreciation of their co-operation in the transaction of state business, so necessary to the successful handling of state affairs.

Whatever credit this department may be entitled to for the manner in which it has performed its duties is attributable to the zeal and fidelity my official force has manifested at all times; I can best express my thanks by saying there is no more efficient set of assistants in any state department.

Without such aid, no official can expect to satisfactorily discharge his duties.

Very respectfully yours,

E. G. GALLET, State Auditor.

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 land 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 Oct. 1, 1922		\$ 3,652.99
Cash Receipts		97,071.91
Receipts by Transfer		37.68
Disbursements by Warrants	\$76,823.93	
Balance Sept. 30, 1924	23,938.65	
	\$100,762.58	\$100,762.58

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 Oct. 1, 1922		\$ 2,998.25
Cash Receipts		69,874.95
Receipts by Transfer		651.52
Disbursements by Warrant	\$ 73,040.89	
Disbursements by Transfer	37.68	
Balance Sept. 30, 1924	446.15	
	\$ 73,524.72	\$ 73,524.72

AGRICULTURAL INSPECTION FUND

This fund consists of moneys received by the Department of Agriculture for all inspections 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 Oct. 1, 1922		\$ 6,002.89
Cash Receipts		110,131.63
Receipts by Cancelled Warrants		5.00
Disbursements by Warrant	\$112,594.24	
Disbursements by Transfer	1.00	
Balance Sept. 30, 1924	3,544.28	
	\$116,139.52	\$116,139.52

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 the 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 Oct. 1, 1922		\$ 17,820.52
Receipts by Transfer		43,117.52
Disbursements by Warrant	\$ 60,011.16	
Balance Sept. 30, 1924	926.88	
	\$ 60,938.04	\$ 60,938.04

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.
Balance Oct. 1, 1922		\$ 41,384.01
Cash Receipts		6,881.39
Receipts by Transfer		4,798.85
Disbursements by Transfer	\$ 4,967.92	
Balance Sept. 30, 1924	48,096.33	
	\$ 53,064.25	\$ 53,064.25

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, 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 Oct. 1, 1922		\$ 3,494.14
Cash Receipts		9,219.73
Receipts by Transfer		654.12
Disbursements by Warrants	\$ 9,488.63	
Balance Sept. 30, 1924	3,879.36	
	\$ 13,367.99	\$ 13,367.99

BAR COMMISSION FUND

The legislature in 1923 passed an Act creating a Board of Commissioners

of the Idaho state bar, consisting of three members, with power to determine, by rules, the qualifications and requirements for admission to practice and to conduct examination of applicants.

A fee of five dollars was prescribed to be paid to the State Treasury by every member of the bar, the fund thereby created to be disbursed on the order of the Board of Commissioners. The Supreme Court held that the legislature had failed to appropriate the fund for any purpose, but the matter is still pending before the Court upon petition for rehearing.

Meanwhile the fund is inactive.

	Dr.	Cr.
Cash Receipts		\$ 4,510.00
Balance Sept. 30, 1924	\$ 4,510.00	
	\$ 4,510.00	\$ 4,510.00

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 Oct. 1, 1922		\$ 2,223.56
Cash Receipts		4,440.00
Receipts by Cancelled Warrants		40.00
Disbursements by Warrants	\$ 5,289.03	
Disbursements by Transfers	10.00	
Balance Sept. 30, 1924	1,404.53	
	\$ 6,703.56	\$ 6,703.56

BUREAU OF SUPPLIES REVOLVING FUND

This fund was created in 1923 by an appropriation of five thousand dollars being made by the legislature out of the general fund. The purpose of its use was the purchase of supplies and equipment by the bureau for the various offices, departments and institutions, expenditures out of the fund to be reimbursed by warrants on appropriations of the respective offices, departments and institutions being deposited with the state treasurer and credited to the fund. The fund is inactive.

	Dr.	Cr.
Receipts by Transfers		\$ 5,000.00
Balance Sept. 30, 1924	\$ 5,000.00	
	\$ 5,000.00	\$ 5,000.00

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 Oct. 1, 1922		\$ 2,264.30
Disbursements by Warrant	\$ 2,079.19	
Balance Sept. 30, 1924	185.11	
	\$ 2,264.30	\$ 2,264.30

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.

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

Whenever there is in the fund an amount in excess of \$50,000.00 it may be loaned by the Department of Public Investments upon the same class of securities as school funds are invested, and in addition thereto can be used for the purchase of county bonds.

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

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 2,699.10
Cash Receipts		4,132.94
Receipts by Transfer		127.28
Receipts by Cancelled Warrants		42.00
Disbursements by Warrant	\$ 5,041.48	
Balance Sept. 30, 1924	1,959.84	
	\$ 7,001.32	\$ 7,001.32

CHAMBERLAIN-KAHN FUND

This fund is derived from appropriations made by the Federal Government to be used by the Department of Public Welfare in the prevention and control of venereal diseases. Federal appropriations are made from year to year and apportioned among the various states upon the population percentage.

	Dr.	Cr.
Cash Receipts		\$ 1,327.75
Disbursements by Warrant	\$ 1,156.87	
Balance Sept. 30, 1924	170.88	
	\$ 1,327.75	\$ 1,327.75

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 Oct. 1, 1922		\$ 2,958.81
Cash Receipts		186,497.54
Receipts by Transfers		4,500.00
Disbursements by Warrant	\$167,956.61	
Balance Sept. 30, 1924	25,999.74	
	\$193,956.35	\$193,956.35

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, also from 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 and Blind School	1-30
North Idaho Sanitarium	8-30

	Dr.	Cr.
Cash Receipts		\$116,621.93
Receipts by Transfer		2,198.03
Disbursements by Warrant	\$ 331.17	
Disbursements by Transfers	118,488.79	
	\$118,819.96	\$118,819.96

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 Oct. 1, 1922		\$ 743.14
Receipts by Transfer		3,949.65
Disbursements by Warrant	\$ 3,832.94	
Balance Sept. 30, 1924	859.85	
	\$ 4,692.79	\$ 4,692.79

EDUCATIONAL INSTITUTIONS IMPROVEMENT FUND

This fund, created in 1923, consists of receipts from the three-eighths mill levy made in said year upon all taxable property of the state for the years 1923 and 1924.

It is used exclusively for erecting certain buildings and making improvements at the University, Technical Institute, Lewiston and Albion Normal Schools, and the Industrial Training School, being expended by the Department of Public Works. The proportion of the fund allocated to each institution is as follows: University, 55 per cent, Technical Institute, 31 per cent, Lewiston Normal School, 5 per cent, Albion Normal School, 4 per cent, Industrial Training School, 5 per cent.

	Dr.	Cr.
Cash Receipts		\$158,878.38
Disbursements by Warrant	\$270,487.64	
Disbursements, Interest on Regular Warrants	365.93	
Disbursements by Transfer	1,410.87	
Balance Sept. 30, 1924	O. D. 113,386.06	
	\$272,264.44	\$272,264.44

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.
Balance Oct. 1, 1922		\$ 10,179.65
Cash Receipts		7,892.86
Disbursements by Transfer	\$ 2,259.45	
Balance Sept. 30, 1924	15,813.06	
	\$ 18,072.51	\$ 18,072.51

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 Oct. 1, 1922		\$ 7,043.26
Cash Receipts		17,879.89
Receipts by Transfer		328.37
Disbursements by Warrant	\$ 21,378.78	
Disbursements by Transfer	50.00	
Balance Sept. 30, 1924	3,822.74	
	\$ 25,251.52	\$ 25,251.52

FARM MORTGAGE FUND

This fund was created in 1923 by an appropriation of \$25,000.00 out of the general fund, and is used in the payment of delinquent taxes, water assessments and expenses of mortgage foreclosures on lands on which the State holds mortgages for loans.

Receipts into the fund consist of reimbursements from mortgagors in payment of amounts advanced for above named purposes, redemptions from foreclosure sales, and from the sale of lands taken by the state on foreclosures and afterwards sold by the state, to the extent of moneys advanced for such purposes.

	Dr.	Cr.
Cash Receipts		\$ 2,541.57
Receipts by Transfer		25,000.00
Disbursements by Warrant	\$ 27,150.75	
Balance Sept. 30, 1924	390.82	
	\$ 27,541.57	\$ 27,541.57

FISH AND GAME FUND

This fund is maintained by receipts from the sale of fish and game licenses and permits; confiscations, fines and forfeitures, and proceeds from the sale of property of the department.

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

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 54,362.85
Cash Receipts		296,141.64
Receipts by Transfers		31.00
Receipts by Cancelled Warrants		79.11
Disbursements by Warrant	\$299,384.06	
Disbursements by Transfer	50.40	
Balance Sept. 30, 1924	51,180.14	
	\$350,614.60	\$350,614.60

GAME PREDATORY ANIMAL FUND

This fund was created in 1923, and consists of 25 cents set aside from each license of whatsoever kind sold, and from the sale of furs coming into the possession of the fish and game department.

It is expended in the destruction of predatory animals, paying bounties for the destruction of such animals, and for any other uses and purposes connected with their destruction.

	Dr.	Cr.
Cash Receipts		\$ 30,611.50
Receipts by Transfer		50.40
Disbursements by Warrant	\$ 16,305.58	
Disbursements by Transfer	1.00	
Balance Sept. 30, 1924	14,355.32	
	\$ 30,661.90	\$ 30,661.90

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.
Balance Oct. 1, 1922		\$ 233,611 11
Cash Receipts		4,144,614 27
Receipts by Transfer		564,477 57
Receipts by Cancelled Warrants		16,227 97
Disbursements by Warrant	\$ 4,309,247 84	
Disbursements Int. on Reg. Warrants		6,238 34
Disbursements by Transfer		153,424 62
Balance Sept. 30, 1924		490,020 12
	\$ 4,958,930 92	\$ 4,958,930 92

GENERAL INTEREST AND 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 Oct. 1, 1922		\$ 40,333 99
Cash Receipts		186,956 17
Receipts by Transfer		13,322 04
Disbursements by Redemption of Bonds	\$ 115,000 00	
Disbursements by Redemption of Coupons		77,257 50
Disbursements by Transfer		10,327 12
Balance Sept. 30, 1924		38,027 58
	\$ 240,612 20	\$ 240,612 20

GEM IRRIGATION DISTRICT STATE LAND RECLAMATION FUND

This fund was created in 1923 by the legislature appropriating the sum of \$98,000.00 out of the General Fund, to be expended by the State Board of Land Commissioners for the purpose of aiding in the reclamation of state lands lying within the Gem irrigation district in Owyhee county.

The Act provided that the State Board of Land Commissioners shall pay out said sum of money only upon the condition that by the payment thereof the State shall be fully relieved of all obligations and demands by reason of past or future assessments heretofore levied, or hereafter to be levied upon the lands within said district belonging to the State, or in which the State is interested by outstanding sale contracts.

	Dr.	Cr.
Receipts by Transfer		\$ 98,000 00
Balance Sept. 30, 1924	\$ 98,000 00	
	\$ 98,000 00	\$ 98,000 00

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 transferred to the Extension Division of the University of Idaho in co-operation with the Bureau of Biological Survey of the United States Department of Agriculture.

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 7,495 59
Disbursements by Warrant	\$ 6,767 75	
Balance Sept. 30, 1924		727 84
	\$ 7,495 59	\$ 7,495 59

HEADGATE CIRCULATING FUND

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

The expense of this work is repaid to the fund by the water users or by the county in which the works are located, upon statements or claims submitted by the Department of Reclamation.

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 10,517 14
Cash Receipts		7,365 96
Receipts by Cancelled Warrants		1 80
Disbursements by Warrant	1,544 11	
Balance Sept. 30, 1924	16,340 79	
	\$ 17,884 90	\$ 17,884 90

DEPARTMENT OF PUBLIC WORKS FUND

(Heyburn Park)

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

The legislature in 1923 abolished this fund and directed that the balance therein be transferred to the Heyburn Park Fund.

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 1,635 02
Transferred out	\$ 1,635 02	
	\$ 1,635 02	\$ 1,635 02

HEYBURN PARK FUND

This fund was formerly known as the Department of Public Works Heyburn Park Fund, but in 1923 the legislature directed that the balance in said fund

be transferred to the Heyburn Park Fund. All money received on account of the park from the sales of concessions, hay, timber, or from rentals or from any other source, is credited to the fund.

Expenditures therefrom are for labor or expenses incidental to the operation, administration or improvement of the park, and for any other purposes for which the legislature may appropriate the fund.

	Dr.	Cr.
Received by Transfer		\$ 1,635.02
Cash Receipts		3,316.15
Disbursements by Warrant	\$ 3,868.45	
Balance Sept. 30, 1924	1,082.72	
	\$ 4,951.17	\$ 4,951.17

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 payments 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.
Balance Oct. 1, 1922		\$ 1,325.70
Cash Receipts		467,229 14
Disbursements by Redemption Treasury Notes	\$440,000.00	
Disbursements by Redemption of Coupons	21,925.00	
Disbursements by Transfer	6,629.84	
	\$468,554.84	\$468,554.84

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 Oct. 1, 1922		\$ 12,751 54
Receipts by Transfer		31,597.00
Disbursements by Warrant	\$ 19,860.80	
Balance Sept. 30, 1924	24,487.74	
	\$ 44,348.54	\$ 44,348.54

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 Oct. 1, 1922		\$ 10,445.81
Receipts by Transfer		31,597.00
Receipts by Cancelled Warrants		3.63
Disbursements by Warrant	\$ 20,450.70	
Balance Sept. 30, 1924	21,595.74	
	\$ 42,046.44	\$ 42,046.44

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 co-operation 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 co-operating 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.
Balance Oct. 1, 1922		\$100,000.00
Balance Sept 30, 1924	\$100,000.00	
	\$100,000.00	\$100,000.00

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 Oct. 1, 1922		\$ 1,714.46
Cash Receipts		54,417.06
Receipts by Transfer		1,876.96
Disbursements by Warrant	\$ 45,650.00	
Disbursements by Transfer	1,961.96	
Balance Sept. 30, 1924	10,396.52	
	\$ 58,008.48	\$ 58,008.48

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 \$40,312.00 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.

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 41,221.38
Cash Receipts		57,617.00
Disbursements by Warrant	\$ 41,500.47	
Balance Sept. 30, 1924	57,337.91	
	\$ 98,838.38	\$98,838.38

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 Oct. 1, 1922		\$ 382.30
Cash Receipts		33,755.25
Receipts by Transfer		2,092.41
Receipts by Cancelled Warrants		138.98
Disbursements by Warrant	\$ 34,260.26	
Disbursements by Transfer	1,916.51	
Balance Sept. 30, 1924	192.17	
	\$ 36,368.94	\$ 36,368.94

LAVA HOT SPRINGS FUND

This fund was created in 1913 and consists of all moneys received from leases, rentals, fees and bathing facilities at the Springs.

In 1923 the legislature appropriated from such revenue for the years 1923-24 the sum of \$25,870.00 for the maintenance, operation, improvements and repairs of the property during said biennium.

At the same session of the legislature an Act passed providing that all moneys in said fund over and above the amounts specifically appropriated from time to time for maintenance, operation, improvements or repairs to the grounds and buildings and bathing facilities shall be deemed net revenues, and such net revenues paid into the Lava Hot Springs Sinking Fund for the payment of interest on and redemption of the \$70,000.00 bond issue of Lava Hot Springs, authorized in 1921.

	Dr.	Cr.
Cash Receipts		\$ 25,002.24
Receipts by Cancelled Warrants		208.85
Disbursements by Warrant	\$ 20,952.11	
Disbursements by Interest on Reg. Warrants	183.31	
Balance Sept. 30, 1924	4,075.67	
	\$ 25,211.09	\$ 25,211.09

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.
Balance Oct. 1, 1922		\$ 27,400.07
Cash Receipts		504.88
Receipts by Transfer .....		.66
Disbursements, Redemption of Coupons	3,850.00	
Disbursements by Transfer	3,850.00	
Balance Sept. 30, 1924	20,205.61	
	\$ 27,905.61	\$ 27,905.61

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 Oct. 1, 1922		\$ 3,478.80
Cash Receipts		2,505.00
Receipts by Transfer		10.00
Disbursements by Warrant	\$ 1,959.63	
Disbursements by Transfer	20.00	
Balance Sept. 30, 1924	4,014.17	
	\$ 5,993.80	\$ 5,993.80

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 Oct. 1, 1922		\$ 20,198.01

Receipts by Transfer	39,441.82	
Receipts by Cancelled Warrants	76.26	
Disbursements by Warrants	\$ 51,902.48	
Balance Sept. 30, 1924	7,813.61	
	\$ 59,716.09	\$ 59,716.09

NATIONAL FOREST RESERVE FUND

This money is received under Federal Statute, which provides that 25 per cent 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 per cent to the General Road Fund of the county, and 25 per cent 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 75c per cent 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.
Cash Receipts		\$148,705.88
Disbursements by Warrant	\$148,705.88	
	\$148,705.88	\$148,705.88

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 Schools, being divided equally between the two schools.

	Dr.	Cr.
Cash Receipts		\$ 78,691.85
Receipts by Transfer		300.40
Disbursements by Warrant	\$ 108.69	
Disbursements by Transfer	78,883.56	
	\$ 78,992.25	\$ 78,992.25

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 Oct. 1, 1922		\$ 682.59
Cash Receipts		125,813.46
Receipts by Transfer		1,066.40
Disbursements by Warrant	\$116,028.55	
Balance Sept. 30, 1924	11,533.90	
	\$127,562.45	\$127,562.45

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 Oct. 1, 1922		\$ 668.99
Receipts by Transfer		31,597.01
Receipts by Cancelled Warrants		2.70
Disbursements by Warrant	\$ 31,628.35	
Balance Sept. 30, 1924	640.35	
	\$ 32,268.70	\$ 32,268.70

PEST ABATEMENT FUND

The legislature in 1923 appropriated from the General Fund of the State \$5,000.00 in order to create this fund, which is a revolving or circulating one. It is used in eradicating pests and pest-infected orchards, vines, trees or plants, and in disinfecting or destroying same.

The expense incurred in so doing is a charge against the property owner, and if not paid within 30 days, is certified by the Department of Agriculture to the tax collector of the county wherein the property is situated, and is added to the taxes on the assessment roll, and collected in the same manner as other taxes. All money received in reimbursement of expenses incurred is credited to the fund, which is handled under the supervision of the Commissioner of Agriculture.

	Dr.	Cr.
Cash Receipts		\$ 782.75
Receipts by Transfer		5,206.51
Disbursements by Warrant	\$ 5,564.48	
Balance Sept. 30, 1924	424.78	
	\$ 5,989.26	\$ 5,989.26

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 Oct. 1, 1922		\$ 400.17
Cash Receipts		83,322.93
Disbursements by Warrant	\$ 76,600.00	
Balance Sept. 30, 1924	7,123.10	
	\$ 83,723.10	\$ 83,723.10

PENITENTIARY IMPROVEMENT FUND

This fund was created in 1923, the source of its receipts being all moneys obtained from the employment of convicts in the manufacture of articles for sale.

It is disbursed by the state prison commissioners in the payment of sums credited to convicts on account of their labor, and for any purpose other than the maintenance and operation of the penitentiary. The Act creating the fund carries the proviso that the first payment out of the fund must be the reimbursing of the General Fund on account of the \$20,000.00 appropriation in said Act for the purpose of constructing a suitable building at the penitentiary within which convicts may be employed.

	Dr.	Cr.
Cash Receipts		\$ 6,974.22
Receipts by Transfer		405.90
Balance Sept. 30, 1924	7,380.12	
	\$ 7,380.12	\$ 7,380.12

PENITENTIARY LIBRARY FUND

This fund consists of fees received from admission of visitors to the Penitentiary and is used in the purchase of books, papers, and periodicals for use in the prisoners' library.

	Dr.	Cr.
Cash Receipts		\$ 673.15
Disbursements by Warrant	\$ 221.18	
Balance Sept. 30, 1924	451.97	
	\$ 673.15	\$ 673.15

PENITENTIARY FUND

This fund consists of interest on loans of the Penitentiary Endowment Fund; interest on deferred payments from the purchase price of Penitentiary land, rentals therefrom and receipts from the employment of convict labor, except money received from articles manufactured for sale.

The fund is used for the support and maintenance of the Penitentiary.

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 150.62
Cash Receipts		26,760.60

Receipts by Transfer		142.79
Receipts, Cancelled Warrants		6.00
Disbursements by Warrant	\$ 25,534.86	
Balance Sept. 30, 1924	1,525.15	
	\$ 27,060.01	\$ 27,060.01

PENITENTIARY PRISONERS' TRUST FUND

The money taken from prisoners at the time of commitment to the penitentiary remittances or donations received, and earnings of the individual prisoners constitute the receipts into this fund which had heretofore been deposited with the State Treasurer. Subsequently it was withdrawn by the warden, there being no requirement that said moneys be placed in the State Treasury and it is now handled entirely by the warden through a local bank, said officer keeping a strict account of each prisoner's fund.

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 1,660.00
Disbursements by Warrant	\$ 1,660.00	
	\$ 1,660.00	\$ 1,660.00

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 Oct. 1, 1922		\$ 204.29
Cash Receipts		58,055.96
Receipts by Transfer		7.21
Receipts by Cancelled Warrants		727.50
Disbursements by Warrant	\$ 56,960.35	
Disbursements by Transfer	244.95	
Balance Sept. 30, 1924	1,789.66	
	\$ 58,994.96	\$ 58,994.96

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 Oct. 1, 1922		\$ 2,557.50
Cash Receipts		3,045.00
Receipts by Transfer		20.00
Disbursements by Warrant	\$ 1,939.40	
Balance Sept. 30, 1924	3,683.10	
	\$ 5,622.50	\$ 5,622.50

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 Oct. 1, 1922		\$ 21,820.32
Cash Receipts		72,612.58
Receipts by Transfer		7,926.00
Disbursements by Warrant	\$ 28,073.25	
Disbursements by Transfer	125.10	
Balance Sept. 30, 1924	74,160.55	
	\$102,358.90	\$102,358.90

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 Oct. 1, 1922		\$ 67,933.36
Cash Receipts		294,123.69
Receipts by Transfer		2,994.59
Disbursements by Redemption of Bonds	\$172,910.00	
Disbursements, Redemption of Coupons	145,003.75	
Disbursements by Transfer	668.22	
Balance Sept. 30, 1924	46,469.67	
	\$365,051.64	\$365,051.64

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; 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 law.

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

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 89,786.91
Cash Receipts		1,734,551.90
Receipts by Transfer		67,874.16
Receipts by Cancelled Warrants		2,040.98
Disbursements by Warrant	\$ 1,663,289.19	
Disbursements by Transfer	164.00	
Balance Sept. 30, 1924	230,800.76	
	\$1,894,253.95	\$1,894,253.95

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 Oct. 1922		\$ 91,946.31
Cash Receipts		1,099,559.90
Receipts by Transfer		71,127.55
Disbursements by Warrant	\$ 1,180,030.07	
Disbursements by Transfer	1,565.79	
Balance Sept. 30, 1924	81,037.90	
	\$1,262,633.76	\$1,262,633.76

REVOLVING FUNDS

Under the provisions of Section 243 of the Compiled Statutes a revolving fund may be created by the State Board of Examiners for any state officer, department, board, or institution. A requisition for such fund is presented to the Board and when granted the officer having the disbursement of said fund files a surety bond for the amount thereof. Thereupon the State Auditor draws his warrant upon the Treasurer who places the amount in the Revolving Fund or the disbursing officer. The warrant is drawn on the General Fund of the State except where the department, board, or institution has an interest fund or some other special fund available in which event the warrant is drawn thereon.

The fund is drawn upon by sight drafts which are paid by the Treasurer upon presentation and charged to the Revolving Fund and then filed in the office of the State Auditor who makes a similar charge. The disbursing officer files a monthly statement of account listing each sight draft drawn and also a claim supported by proper receipts, covering the amount of cash actually paid out by him during the month. When this claim is allowed by the Board of Examiners, warrant is drawn on the proper fund or appropriation in favor of the State Treasurer as assignee of the claimant and by said officer placed to the credit of the Revolving Fund.

Albion Normal School

	Dr.	Cr.
Revolving Fund Granted		\$ 2,500.00
Disbursements by Sight Draft	\$ 2,175.00	
Balance in Fund Sept. 30, 1924	325.00	
	\$ 2,500.00	\$ 2,500.00

Attorney General

	Dr.	Cr.
Revolving Fund Granted		\$ 500.00
Reimbursements by Warrant		470.22
Disbursements by Sight Draft	\$ 788.59	
Balance in Fund Sept. 30, 1924	181.63	
	\$ 970.22	\$ 970.22

Board of Education

	Dr.	Cr.
Revolving Fund Granted		\$ 250.00
Reimbursements by Warrant		129.81
Disbursements by Sight Draft	\$ 208.75	
Balance in Fund Sept. 30, 1924	171.06	
	\$ 379.81	\$ 379.81

Bureau of Supplies

	Dr.	Cr.
Revolving Fund Granted		\$ 5,000.00
Balance in Fund Sept. 30, 1924	\$ 5,000.00	
	\$ 5,000.00	\$ 5,000.00

Deaf and Blind School

	Dr.	Cr.
Revolving Fund Granted		\$ 500.00
Disbursements by Sight Draft	\$ 252.46	
Balance in Fund Sept. 30, 1924	247.54	
	\$ 500.00	\$ 500.00

Historical Society

	Dr.	Cr.
Revolving Fund Granted		\$ 200.00
Reimbursements by Warrant		117.25
Disbursements by Sight Draft	\$ 134.30	
Balance in Fund Sept. 30, 1924	182.95	
	\$ 317.25	\$ 317.25

Idaho Technical Institute

	Dr.	Cr.
Revolving Fund Granted		\$ 2,000.00
Disbursements by Sight Draft	\$ 352.35	
Balance in Fund Sept. 30, 1924	1,647.65	
	\$ 2,000.00	\$ 2,000.00

Industrial Accident Board

	Dr.	Cr.
Revolving Fund Granted		\$ 1,000.00
Reimbursements by Warrant		384.90
Disbursements by Sight Draft	\$ 852.67	
Balance in Fund Sept. 30, 1924	532.23	
	\$ 1,384.90	\$ 1,384.90

Industrial Training School

	Dr.	Cr.
Revolving Fund Granted		\$ 2,000.00
Reimbursements by Warrant		769.41
Reimbursements by Sight Draft	\$ 1,312.59	
Balance in Fund Sept. 30, 1924	1,456.82	
	\$ 2,769.41	\$ 2,769.41

Lewiston Normal School

	Dr.	Cr.
Revolving Fund Granted		\$ 500.00
Reimbursements by Warrant		314.94
Disbursements by Sight Draft	\$ 502.77	
Balance of Fund Sept. 30, 1924	312.17	
	\$ 814.94	\$ 814.94

Public Works

	Dr.	Cr.
Revolving Fund Granted		\$ 7,500.00
Reimbursements by Warrant		9,760.67
Disbursements by Sight Draft	\$ 10,759.77	
Balance in Fund Sept. 30, 1924	6,500.90	
	\$ 17,260.67	\$ 17,260.67

Secretary of State

	Dr.	Cr.
Revolving Fund Granted		\$ 500.00
Reimbursements by Warrant		427.77
Disbursements by Sight Draft	\$ 536.48	
Balance in Fund Sept. 30, 1924	391.29	
	\$ 927.77	\$ 927.77

State Insurance

	Dr.	Cr.
Revolving Fund Granted		\$ 10,000.00
Reimbursements by Warrant		55,117.00
Disbursements by Sight Drafts	\$ 65,117.00	
	\$ 65,117.00	\$ 65,117.00

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 Oct. 1, 1922		\$ 4,352.83
Cash Receipts		776.31
Receipts by Transfer		85.66
Receipts by Cancelled Warrant		5.00
Disbursements by Warrant	\$ 367.91	
Balance Sept. 30, 1924	4,851.89	
	\$ 5,219.80	\$ 5,219.80

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 by 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 Oct. 1, 1922		\$ 58,342.46
Cash Receipts		55,865.69
Receipts by Transfer .....		.48
Disbursements, Redemption of Coupons	\$ 17,775.00	
Disbursements by Transfers	4.45	
Balance Sept. 30, 1924	96,429.18	
	\$114,208.63	\$114,208.63

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 two-tenths of a mill upon each dollar in value of 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 Oct. 1, 1922		\$194,258.22
Cash Receipts		189,784.91
Receipts by Transfer		2,554.99
Disbursements by Redemption Coupons	\$ 95,227.25	
Disbursements by Transfer	211.03	
Balance Sept. 30, 1924	291,159.84	
	\$386,598.12	\$386,598.12

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 become due.

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 28,038.03
Cash Receipts		37,609.42
Receipts by Transfer		790.28
Disbursements by Redemption Coupons	\$ 19,000.00	
Disbursements by Transfer	42.17	
Balance Sept. 30, 1924	47,395.56	
	\$ 66,437.73	\$ 66,437.73

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 become due or mature.

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 23,328.71
Cash Receipts		269,369.21
Receipts by Transfer		4,297.94
Disbursements Redemption of Coupons	\$199,750.00	
Balance Sept. 30, 1924	97,245.86	
	\$296,995.86	\$296,995.86

STATE HIGHWAY FUND

This fund consists of 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; all moneys received from the 2c gasoline tax and any other funds which have heretofore or may hereafter be provided by law for the construction and improvement of state highways.

The fund is used in defraying the expense of constructing and maintaining state highways.

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 873,212.84
Cash Receipts		4,071,934.93
Receipts by Transfer		4,134.11
Receipts by Cancelled Warrant		1,141.17
Disbursements by Warrant	\$ 4,444,042.79	
Disbursements by Interest on Reg. Warrants	3.34	
Disbursements by Transfer	6,227.72	
Balance Sept. 30, 1924	500,149.20	
	\$ 4,950,423.05	\$ 4,950,423.05

STATE MILITARY FUND

All fines and penalties imposed and collected through the sentence of a Summary Court are paid into this fund but the law makes no provision for any expenditure therefrom.

	Dr.	Cr.
Cash Receipts		\$ 6.00
Balance Sept. 30, 1924	\$ 6.00	
	\$ 6.00	\$ 6.00

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.
Balance Oct. 1, 1922		\$ 27,035.36
Cash Receipts		42,121.42
Receipts by Transfers		995.06
Disbursements by Warrant	\$ 44,330.36	
Disbursements by Transfer	85.12	
Balance Sept. 30, 1924	25,736.36	
	\$ 70,151.84	\$ 70,151.84

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 co-operate with the Government in this character of work shall receive a proportionate amount from the United States Treasury.

This money is expended under the direction of the Department of Public Welfare. 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," Department of Public Welfare, Child Hygiene.

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 4,317.80
Cash Receipts		11,124.11
Receipts by Transfer		62.21
Disbursements by Warrant	\$ 15,498.15	
Balance Sept. 30, 1924	5.97	
	\$ 15,504.12	\$ 15,504.12

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 Oct. 1, 1922		\$ 327.68
Cash Receipts		136,976.04
Receipts by Transfer		6,759.00
Disbursements by Warrant	\$113,953.49	
Disbursements by Transfer	4,500.00	
Balance Sept. 30, 1924	25,609.23	
	\$144,062.72	\$144,062.72

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 Oct. 1, 1922		\$ 419.18
Cash Receipts		59,222.70
Receipts by Transfer		1,902.96
Disbursements by Warrant	\$ 61,220.30	
Disbursements by Transfer	19.50	
Balance Sept. 30, 1924	305.04	
	\$ 61,544.84	\$ 61,544.84

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 Oct. 1, 1922		\$ 2,532.51
Cash Receipts		24,390.00
Disbursements by Warrant	\$ 24,652.07	
Balance Sept. 30, 1924	2,270.44	
	\$ 26,922.51	\$ 26,922.51

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 Oct. 1, 1922		\$ 417.76
Receipts by Transfer		19,748.13
Receipts by Cancelled Warrants		13.50
Disbursements by Warrant	\$ 17,995.75	
Balance Sept. 30, 1924	2,183.64	
	\$ 20,179.39	\$ 20,179.39

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 Idaho State Sanitarium. 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.
Balance Oct. 1, 1922		\$ 3,033.60
Disbursements by Warrant	635.33	
Balance Sept. 30, 1924	2,398.27	
	\$ 3,033.60	\$ 3,033.60

STATE INSURANCE FUND

The moneys paid into this fund are derived from premiums and penalties paid into the fund, all property and securities acquired 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 Oct. 1, 1922		\$ 53,565.52
Cash Receipts		896,917.69
Receipts by Cancelled Warrants		618.50
Disbursements by Warrant	\$875,894.60	
Balance Sept. 30, 1924	75,207.11	
	\$951,101.71	\$951,101.71

SUSPENSE FUNDS

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

Land Commissioners' Suspense

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 29,735.49
Cash Receipts		153,686.95
Receipts by Cancelled Warrants		15.77
Disbursements by Warrant	\$ 5,899.05	
Disbursements by Transfer	164,295.44	
Balance Sept. 30, 1924	13,243.72	
	\$183,438.21	\$183,438.21

State Treasurer's Suspense

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 52.39
Cash Receipts		74,000.00
Disbursements by Warrant	\$ 15,006.06	
Disbursements by Transfer	59,046.33	
	\$ 74,052.39	\$ 74,052.39

Public Investment Suspense

	Dr.	Cr.
Cash Receipts		\$ 3,544.96
Disbursements by Warrant	\$ 1,781.97	
Balance Sept. 30, 1924	1,762.99	
	\$ 3,544.96	\$ 3,544.96

Penitentiary Shirt Factory Suspense

	Dr.	Cr.
Cash Receipts		\$ 13,849.98
Disbursements by Warrant	\$ 2,264.06	
Balance Sept. 30, 1924	11,585.92	
	\$ 13,849.98	\$ 13,849.98

Penitentiary Shoe Factory Suspense

	Dr.	Cr.
Cash Receipts		\$ 1,731.35
Disbursements by Warrant	\$ 324.80	
Balance Sept. 30, 1924	1,406.55	
	\$ 1,731.35	\$ 1,731.35

Department of Reclamation Suspense

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 336.10
Cash Receipts		63.00
Disbursements by Warrant	\$ 54.50	
Disbursements by Transfer	200.10	
Balance Sept. 30, 1924	144.50	
	\$ 399.10	\$ 399.10

Law Enforcement Suspense

	Dr.	Cr.
Cash Receipts		\$ 2,492.50
Disbursements by Warrant	\$ 335.00	
Balance Sept. 30, 1924	2,157.50	
	\$ 2,492.50	\$ 2,492.50

Secretary of State's Suspense

	Dr.	Cr.
Cash Receipts		\$ 7,262.00
Receipts by Transfer		2.02
Disbursements by Transfer	7,264.02	
	\$ 7,264.02	\$ 7,264.02

Supreme Court Suspense

	Dr.	Cr.
Cash Receipts		\$ 26,767.60
Balance Sept. 30, 1924	\$ 26,767.60	
	\$ 26,767.60	\$ 26,767.60

TREASURER'S CANCELLED CHECK SUSPENSE FUND

The State Treasurer pays any state warrant by check and deposits the warrant with the State Auditor and receives credit therefor. Frequently a check is not presented for payment to the State Treasurer within the statutory time and is therefore cancelled, the amount of the check is then charged to the State Treasurer and by him placed in the above mentioned fund which is subject at any time thereafter to a claim being presented to the State Board of Examiners for the amount of such check and when allowed warrant therefor is drawn on this suspense fund.

	Dr.	Cr.
Cash Receipts		\$ 586.70
Receipts by Transfer		79.60
Disbursement by Warrant	\$ 492.56	
Balance Sept. 30, 1924	173.74	
	\$ 666.30	\$ 666.30

TEACHERS' RETIREMENT FUND

This fund was created by the legislature in 1921 for the purpose of paying an annuity to any teacher in the public schools of the State or any state educational institution after they have reached a certain age and required each active teacher to pay one-half of one per cent of his or her annual salary, said amount to be placed in the Teachers' Retirement Fund.

The Supreme Court held that while the law made it the duty of each school

district clerk to collect one-half of one per cent of the annual salary of each teacher, it did not empower the clerk to enforce such collection nor impose any obligation upon the teacher to pay. The law has been inoperative since said decision was rendered.

	Dr.	Cr.
Cash Receipts		24.04
Balance Sept. 30, 1924	\$ 24.04	
	\$ 24.04	\$ 24.04

TEACHERS' REGISTRATION FUND

The legislature created this fund in 1923, and it consists of a two-dollar fee collected from all teachers seeking positions in the State.

It is expended under rules provided by the State Superintendent of Public Instruction, for defraying all expenses of registration, furnishing information to employers of teachers and all other expenses connected therewith.

	Dr.	Cr.
Cash Receipts		\$ 417.10
Receipts by Transfer		22.00
Disbursements by Warrant	\$ 438.97	
Balance Sept. 30, 1924 .....	.13	
	\$ 439.10	\$ 439.10

TREASURY NOTE REDEMPTION FUND

The legislature in 1923 authorized the issuance and sale of not to exceed \$2,835,000.00 General Fund Treasury Notes for the purpose of paying state warrants drawn on the General Fund, the amount of revenue to be derived during the years 1923-24 from the \$3,150,000.00 State ad valorem tax levy being pledged to the payment of said treasury notes and the interest thereon.

All receipts from the ad valorem tax levy are apportioned to this fund until there is a sufficient amount therein to redeem the treasury notes and pay the interest; thereafter the surplus is credited to the general fund.

	Dr.	Cr.
Balance Oct. 1, 1922		\$ 8,164.69
Cash Receipts		3,318,220.62
Receipts by Transfer		8,298.31
Disbursements, Notes Redeemed	\$ 2,845,000.00	
Disbursements, Int. on Notes	133,906.22	
Disbursements by Transfer	352,385.34	
Balance Sept. 30, 1924	3,392.06	
	\$ 3,334,683.62	\$ 3,334,683.62

TUBERCULOSIS ERADICATION INDEMNITY FUND

In 1923 the legislature enacted a law empowering the Department of Agriculture to fix the rate of a special annual tax to be levied upon all cattle in the State annually, not to exceed one mill upon each dollar of assessable value of such cattle in any one year, all moneys collected from such special tax to be paid into the above mentioned fund.

The rate of levy is certified by the Department to the county commissioners of each county on or before August 1st in each year, and said board levies the rate of tax at the time other levies are made in September.

The fund is used in paying indemnities to owners of cattle destroyed by the Department because of having tuberculosis, the appraised value thereof not to exceed the assessed valuation of such animals for the year in which same are destroyed.

Under a co-operative arrangement with the Government, the State pays one-third of the appraised value, the Government one-third, the owner standing balance of the loss.

	Dr.	Cr.
Cash Receipts		\$ 4,246.89
Disbursements by Warrant	\$ 1,869.67	
Balance Sept. 30, 1924	2,377.22	
	\$ 4,246.89	\$ 4,246.89

TUBERCULOSIS HOSPITAL FUND

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

Legislation arose regarding the levy and collection of the tax and the matter eventually reached the Supreme Court. In 1923 the legislature repealed the law and directed that the unincumbered balance in the fund be transferred to the General Fund.

	Dr.	Cr.
Balance Oct. 1, 1922		\$152,023.37
Disbursements by Warrant	\$ 10,331.52	
Disbursements by Transfer	141,691.85	
	\$152,023.37	\$152,023.37

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 Oct. 1, 1922		\$ 2,513.67
Cash Receipts		70,659.66
Receipts by Transfer		1,317.14
Disbursement by Warrant	\$ 73,413.02	
Balance Sept. 30, 1924	1,077.45	
	\$ 74,490.47	\$ 74,490.47

UNIVERSITY ENDOWMENT FUND

This fund was created and is maintained by receipts from the sale of the 96,080 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 Oct. 1, 1922		\$ 5,434.79
Cash Receipts		133,610.67
Receipts by Transfer		3,459.50
Disbursements by Warrant	\$128,197.00	
Balance Sept. 30, 1924	14,307.96	
	<u>\$142,504.96</u>	<u>\$142,504.96</u>

VOCATIONAL EDUCATION 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. The fund and appropriation are 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 Oct. 1, 1922		\$ 1,493.11
Cash Receipts		60,345.66
Receipts by Transfer		298 68
Disbursements by Warrant	\$ 54,433.89	
Balance Sept. 30, 1924	7,703.56	
	<u>\$ 62,137.45</u>	<u>\$ 62,137.45</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.
Balance Oct. 1, 1922		\$ 416.91
Cash Receipts		9,775.37
Disbursements by Warrant	\$ 9,387.42	
Disbursement by Transfer	298.68	
Balance Sept. 30, 1924	506.18	
	<u>\$ 10,192.28</u>	<u>\$ 10,192.28</u>

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS

For Period
OCTOBER 1, 1922, TO SEPTEMBER 30, 1924

	Balances Oct. 1, 1922	Cash Receipts	Receipts by Transfers
General	\$ 233,611.11	\$ 4,144,614.27	\$ 564,477.57
State Highway	873,212.84	✓ 4,071,934.93	4,134.11
Albion Normal School Imp. ..	41,384.01	6,881.39	4,798.85
Agricultural Inspection	6,002.89	110,131.63	
Bar Commission		4,510.00	
Capitol Building Const.	2,264.30		
Educational Institutions Imp.		158,878.38	
Farm Mortgage		2,541.57	25,000.00
Game Predatory Animal		30,611.50	50.40
Game	54,362.85	296,141.64	31.00
Gem Ir. Dist. Land Rec.			98,000.00
Gopher Bounty	7,495.59		
Headgate Circulating	10,517.14	7,365.96	
Heyburn Park	1,635.02	3,316.15	
Industrial Administration	41,221.38	57,617.00	
Lava Hot Springs		25,002.24	
✓ Lava Hot Springs	✓ .66		
Penitentiary Improvement		6,974.22	405.90
Pest Abatement		782.75	5,206.51
Predatory Animal	204.29	58,055.96	7.21
Sheep Inspection	27,035.36	42,121.42	995.06
Soldiers Settlement	100,000.00		
State Institutions Imp.	3,033.60		
State Military		6.00	
Teachers Registration		417.10	22.00
Tuberculosis Erad. Ind.		4,246.89	
Tuberculosis Hospital	152,023.37		
Escheated Suspense	10,179.65	7,892.86	
Land Com. Suspense	29,735.49	153,636.95	
Law Enforcement Suspense....		2,492.50	
Penitentiary Shirt Fac. Susp.		13,849.98	
Penitentiary Shoe Fac. Susp.		1,731.35	
Reclamation Suspense	336.10	63.00	
Teachers Retirement		24.04	
Secretary of State Susp.		7,262.00	2.02
Public Investments Suspense....		3,544.96	
Supreme Court Suspense		26,767.60	
Treas. Cancelled Check Susp.		586.70	79.60
State Treas. Suspense	52.39	74,000.00	
Albion State Normal Revolv.		2,500.00	
Attorney General Revolving.		970.22	
Board of Education Revolving.		379.81	
Bureau of Supplies Revolving.			5,000.00
Deaf and Blind School Rev.		500.00	
Historical Society Revolving.		317.25	
Idaho Technical Inst. Revolv.		2,000.00	
Industrial Acc. Board Revolv.		1,384.90	
Industrial Train. Sch. Revolv.		2,769.41	
Lewiston Normal Revolving.		814.94	
Secretary of State Revolving.		927.77	
State Insurance Revolving.		65,117.00	
Public Works Revolving.		17,260.67	
Agricultural Coll. Endow.	3,652.99	97,071.91	37.68

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS

For Period
OCTOBER 1, 1922, TO SEPTEMBER 30, 1924

Receipts Cancelled Warrants	Disbursements by Warrant	Disbursements Interest on Registered Warrants	Disbursements by Transfers	Balance Sept. 30, 1924
\$ 16,227.97	\$ 4,309,247.84	\$ 6,238.34	\$ 153,424.62	\$ 490,020.12
1,141.17	4,444,042.79	3.34	6,227.72	500,149.20
			4,967.92	48,096.53
5.00	112,594.24		1.00	3,544.28
				4,510.00
	2,079.19			185.11
	270,487.64	365.93	1,110.87	113,386.06**
	27,150.75			390.82
	16,305.58		1.00	14,355.32
79.11	299,384.06		50.40	51,180.14
				98,000.00
	6,767.75			727.84
1.80	1,544.11			16,340.79
	3,868.45			1,082.72
	41,500.47			57,337.91
208.85	20,952.11	183.31		4,075.67
			.66	
				7,380.12
	5,564.48			424.78
727.50	56,960.35		244.95	1,789.66
	44,330.36		85.12	25,736.36
				100,000.00
	635.33			2,398.27
				6.00
	438.97			.13
	1,869.67			2,377.22
	10,331.52		141,691.85	
			2,289.45	15,813.06
15.77	5,899.05		164,295.44	13,243.72
	335.00			2,157.50
	2,264.06			11,585.92
	324.80			1,406.55
	54.50		200.10	144.50
				24.04
			7,264.02	
	1,781.97			1,762.99
				26,767.60
	492.56			173.74
	15,006.06		59,046.33	
	2,175.00			325.00
	788.59			181.63
	208.75			171.06
				5,000.00
	252.46			247.54
	134.30			182.95
	352.35			1,647.65
	852.67			532.23
	1,312.59			1,456.82
	502.77			312.17
	536.48			391.20
	65,117.00			
	10,759.77			6,500.90
	76,823.93			23,938.65

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS

For Period
OCTOBER 1, 1922, TO SEPTEMBER 30, 1924
(Continued)

	Balances Oct. 1, 1922	Cash Receipts	Receipts by Transfers
Charitable Inst. Endow.	2,958.81	186,497.54	4,500.00
Insane Asylum Endow.	1,714.46	54,417.06	1,876.96
Normal School Endow.	682.59	125,813.46	1,066.40
Penitentiary Endow.	400.17	83,322.93	.....
Public Building Endow.	21,820.32	72,612.58	7,926.00
Public School Endow.	89,786.91	1,734,551.90	67,874.16
School of Science Endow.	\$ 327.68	\$ 136,976.04	\$ 6,759.00
University Endowment	5,434.79	133,610.67	3,459.50
Agri. College Interest	2,998.25	69,874.95	651.52
Aibion Normal Sch. Interest ..	17,820.52	.....	43,117.52
Charitable Institutions Int. ....	.....	116,621.93	2,198.03
Idaho Tech. Inst. Interest	10,445.81	.....	31,597.00
Industrial Train. School Int. ..	12,751.54	.....	31,597.00
Insane Asylum Interest	382.30	33,755.25	2,092.41
Lewiston Normal Sch. Int.	20,198.01	.....	39,441.82
Normal School Interest ....	.....	78,691.85	300.40
North Idaho Sanitarium Int.	668.99	.....	31,597.01
Penitentiary Interest	150.62	26,760.60	142.79
Public School Interest	91,946.31	1,099,559.90	71,127.55
School for Deaf and Blind Int.	743.14	.....	3,949.65
School of Science Interest	419.18	59,222.70	1,902.96
Soldiers Home Interest	417.76	.....	19,748.13
University Interest	2,513.67	70,659.66	1,317.14
Carey Act Trust	2,699.10	4,132.94	127.28
Chamberlain-Kahn ....	.....	1,327.75	.....
National Forest Reserve ....	.....	148,705.88	.....
Sheppard Towner	4,317.80	11,124.11	62.21
Soldiers Home Fed. Aid	2,532.51	24,390.00	.....
Vocational Rehabilitation	416.91	9,775.37	.....
Vocational Education Trust.	1,493.11	60,345.66	298.68
Athletic Commission	3,494.14	9,219.73	654.12
Loan Expense	7,043.26	17,879.89	328.37
Penitentiary Library ....	.....	673.15	.....
Penitentiary Prisoners' Trust	1,660.00	.....	.....
State Asylum & Sanitarium ..	4,352.83	776.31	85.66
State Insurance	53,565.52	896,917.69	.....
Boise Law Library	2,223.56	4,440.00	.....
Lewiston Law Library	3,478.80	2,505.00	10.00
Pocatello Law Library	2,557.50	3,045.00	20.00
General Interest & Sinking	40,333.99	186,956.17	13,322.04
Public Bldg. Int. & Sinking	67,933.36	294,123.69	2,994.59
Highway Treas. Note Red.	1,325.70	467,229.14	.....
Highway Redemption No. 1	58,342.46	55,865.69	.48
Highway Redemption No. 2	194,258.22	189,784.91	2,554.99
Highway Redemption No. 3	28,038.03	37,609.42	790.28
Highway Redemption No. 4	23,328.71	269,369.21	4,297.94
General Treasury Note Red.	8,164.69	3,318,220.62	8,298.31
Lava Hot Springs Sinking	27,400.07	504.88	.66
TOTAL	\$ 2,421,503.13	\$ 19,613,938.05	\$ 1,116,336.47

*Indicates amounts included to make up Bond, Treasury Notes and Interest
**Overdraft.

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS

For Period
OCTOBER 1, 1922, TO SEPTEMBER 30, 1924
(Continued)

Receipts Cancelled Warrants	Disbursements by Warrant	Disbursements Interest on Registered Warrants	Disbursements by Transfers	Balance Sept. 30, 1924
.....	167,956.61	.....	.....	25,999.74
.....	45,650.00	.....	1,961.96	10,396.52
.....	116,028.55	.....	.....	11,533.90
.....	76,600.00	.....	.....	7,123.10
.....	28,073.25	.....	125.10	74,160.55
2,040.98	1,663,289.19	.....	161.00	230,800.76
.....	113,953.49	.....	4,500.00	25,609.23
.....	128,197.00	.....	.....	14,307.96
.....	73,040.89	.....	37.68	446.15
.....	60,011.16	.....	.....	926.88
.....	331.17	.....	118,488.79	.....
3.63	20,450.70	.....	.....	21,595.74
.....	19,860.80	.....	.....	24,487.74
138.98	34,260.26	.....	1,916.51	192.17
76.26	51,902.48	.....	.....	7,813.61
.....	108.69	.....	78,883.56	.....
.....	31,628.35	.....	.....	640.35
2.70	25,534.86	.....	.....	1,525.15
6.00	1,180,030.07	.....	1,565.79	81,037.90
.....	3,832.94	.....	.....	859.85
.....	61,220.30	.....	19.50	305.04
13.50	17,995.75	.....	.....	2,183.64
.....	73,413.02	.....	.....	1,077.45
42.00	5,041.48	.....	.....	1,959.84
.....	1,156.87	.....	.....	170.88
.....	148,705.88	.....	.....	.....
.....	15,498.15	.....	.....	5.97
.....	24,652.07	.....	.....	2,270.44
.....	9,387.42	.....	298.68	506.18
.....	54,433.89	.....	.....	7,703.56
.....	9,488.63	.....	.....	3,879.36
.....	21,378.78	.....	50.00	3,822.74
.....	221.18	.....	.....	451.97
.....	1,660.00	.....	.....	.....
5.00	367.91	.....	.....	4,851.89
618.50	875,894.60	.....	.....	75,207.11
40.00	5,289.03	.....	10.00	1,404.53
.....	1,959.63	.....	20.00	4,014.17
.....	1,939.40	.....	.....	3,683.10
.....	115,000.00*	77,257.50*	10,327.12	38,027.58
.....	172,910.00*	145,003.75*	668.22	46,469.67
.....	440,000.00*	21,925.00*	6,629.84	.....
.....	.....	17,775.00*	4.45	96,429.18
.....	.....	95,227.25*	211.03	291,159.84
.....	.....	19,000.00*	42.17	47,395.56
.....	.....	199,750.00*	.....	97,245.86
.....	2,845,000.00*	133,906.22*	352,385.34	3,392.06
.....	.....	3,850.00*	3,850.00	20,205.61
\$ 21,394.72	\$ 18,605,384.77	\$ 720,485.64	\$ 1,123,331.19	\$ 2,723,970.77

totals.

DISBURSEMENTS

A study showing, by departments, all disbursements authorized by the State Auditor's office during the reporting period, October 1, 1922, to September 30, 1924.

DISBURSEMENTS
From Current Appropriations and Old Balances
For Reporting Period, October 1, 1922, to September 30, 1924
SHOWN BY DEPARTMENTS

Department	Warrants Drawn on 1921-22 Approp't'n After 10-1-1922	Warrants Drawn Between 1-1-23 and 9-30-24 on 1923-1924 Approp't'n	Total Approp't'n 1923-1924	Balance in Approp't'n Sep. 30, 24
Adjutant General:				
Salaries and Wages	\$ 1,952.83	\$ 8,942.79	\$ 12,700.00	\$ 3,757.21
Other Expense	2,475.22	22,890.64	31,950.00	9,059.36
Militia, Ch. 75, 21 S L	41.50	11.50	14,225.66	14,214.16
Agricultural Dept.:				
Administration				
Salaries and Wages	3,152.82	15,805.79	21,470.00	5,664.21
Other Expense	504.35	3,859.36	4,838.00	978.64
Animal Industry				
Salaries and Wages	4,932.00	22,419.91	25,800.00	3,380.09
Other Expense	2,412.89	10,462.24	11,000.00	537.76
Tub. Erad. Ind.	4,639.31	9,999.61	10,000.00	.39
Fairs, Poultry Show				
Other Expense	750.00	875.00	1,500.00	625.00
Fairs, Pure Seed Show				
Other Expense	2,372.79	3,204.21	5,000.00	1,795.79
Infect. Bl'k Currants				
Other Expense		715.35	1,000.00	284.65
Plant Industry				
Salaries and Wages	1,013.00	26,445.47	28,200.00	1,754.53
Other Expense	276.32	8,047.86	8,550.00	502.14
Weights & Measures				
Salaries and Wages		3,537.82)		
Other Expense		3,969.88)	10,000.00	2,492.30
White Pine Blister				
Salaries and Wages		991.37)		
Other Expense		1,815.10)	4,000.00	1,193.53
Albion Normal School:				
Salaries and Wages	6,016.20	81,113.10	86,161.42	5,048.32
Other Expense	11,203.47	32,507.40	36,146.83	3,639.43
Attorney General:				
Salaries and Wages	5,520.64	24,779.55	29,680.00	4,900.45
Other Expense	799.15	2,428.80	3,820.00	1,391.20
Auditor:				
Salaries and Wages	4,755.00	23,941.99	28,420.00	4,478.01
Other Expense	1,638.93	3,499.88	5,480.00	1,980.12
Budget Bureau				
Salaries and Wages	2,225.00	6,740.00	7,800.00	1,060.00
Other Expense	1,809.97	425.30	2,360.00	1,934.70
Bureau of Pub. Acc.				
Salaries and Wages	3,095.00	8,541.95	9,600.00	1,058.05
Other Expense	3,319.24	828.22	2,500.00	1,671.78
Board of Education:				
Administration				
Salaries and Wages	4,471.93	22,229.10	28,190.00	5,960.90

DISBURSEMENTS
From Current Appropriations and Old Balances
For Reporting Period, October 1, 1922, to September 30, 1924.

SHOWN BY DEPARTMENTS:

Department	Warrants Drawn on 1921-22 Approp't'n After 10-1-1922	Warrants Drawn Between 1-1-23 and 9-30-24 on 1923-1924 Approp't'n	Total Approp't'n 1923-1924	Balance in Approp't'n Sep. 30, 24
(Continued)				
Other Expense	2,838.12	12,142.75	17,260.28	5,117.53
Honorarium				
Salaries and Wages	500.00	500.00	1,000.00	500.00
Teachers' Certif't'n				
Salaries and Wages	2,331.25	7,512.05	12,362.25	4,850.20
Other Expense		2,199.33	6,665.35	4,466.02
Board of Equalization:				
Other Expense	176.00	1,460.47	1,560.00	99.53
Bur. of Mines and Geol.				
Mines Co-operation.....	225.22			
Salaries and Wages	262.18	6,717.10		
Other Expense		1,714.83	10,000.00	1,568.07
Mineral Resources				
Salaries and Wages	16.00	4,135.58		
Other Expense	49.02	3,070.50	10,000.00	2,793.92
U. S. Geol. Survey				
Salaries and Wages	17.11	6,772.33		
Other Expense		3,223.93	10,000.00	3.74
Chil. Home Find. & Aid:				
Salaries and Wages	2,917.00	14,730.00	17,700.00	2,970.00
Deaf & Blind School:				
Salaries and Wages	15,868.65	63,235.71	75,000.00	11,764.29
Other Expense	8,120.39	37,318.19	46,797.56	9,479.37
District Court:				
Salaries and Wages	43,002.53	171,884.53	208,000.00	36,115.47
Other Expense	4,914.02	18,495.78	21,370.00	2,874.22
Finance:				
Blue Sky				
Salaries and Wages		2,413.81	4,000.00	1,586.19
Other Expense	1,074.99	1,556.85	2,450.00	893.15
Bureau of Banking:				
Salaries and Wages	3,562.30	21,336.98	33,540.00	12,203.02
Other Expense	2,361.91	13,359.61	22,591.00	9,231.39
Bureau of Insurance				
Salaries and Wages	1,185.00	9,650.90	10,880.00	1,229.10
Other Expense	1,128.85	4,431.28	5,305.00	873.72
G. A. R.:				
Salaries and Wages		1,575.00	1,800.00	225.00
Other Expense		468.83	600.00	131.17
Governor:				
Salaries and Wages	3,951.66	17,230.00	21,290.00	4,060.00
Other Expense	616.73	3,526.29	4,960.00	1,433.71

DISBURSEMENTS
From Current Appropriations and Old Balances
For Reporting Period, October 1, 1922, to September 30, 1924

SHOWN BY DEPARTMENTS

Department	Warrants Drawn on 1921-22 Approp't'n After 10-1-1922	Warrants Drawn Between 1-1-23 and 9-30-24 on 1923-1924 Approp't'n	Total Approp't'n 1923-1924	Balance in Approp't'n Sep. 30, 24
(Continued)				
Law Enf. Emerg.				
Salaries and Wages	1,086.50	8,010.48		
Other Expense	1,387.70	565.17	13,000.00	4,424.35
Licut. Gov.				
Salaries and Wages	287.49	109.52	350.00	240.48
Other Expense	12.66	26.00	150.00	124.00
Main. of Gov.'s Home				
Other Expense	750.00			
Historical Society:				
Salaries and Wages	608.01	4,200.00	4,800.00	600.00
Other Expense	543.50	2,423.63	2,725.00	301.37
Idaho Insane Asylum:				
Salaries and Wages	6,112.45	40,319.29	57,340.00	17,020.71*
Other Expense	9,890.75	57,711.66	101,326.64	43,614.98*
Idaho State Sanitarium:				
Salaries and Wages	6,175.99	32,237.95	40,200.00	7,962.05
Other Expense	23,293.70	45,172.32	69,525.16	24,352.84
Idaho Technical Inst.:				
Salaries and Wages	22,123.84	181,596.30	182,832.21	1,235.91
Other Expense	7,187.72	109,222.61	136,576.25	27,353.64
Immigration:				
Salaries and Wages	1,200.00			
Other Expense	147.88			
Industrial Train. School:				
Salaries and Wages	5,444.29	71,127.63	89,000.00	17,872.37
Other Expense	29,933.67	134,715.30	155,183.78	20,468.48
Land Department:				
Administration				
Salaries and Wages	5,585.49	31,266.39	39,840.00	8,573.61
Other Expense	3,856.23	11,393.56	15,800.00	4,406.44
Special Cruising				
Salaries and Wages	1,318.65	7,361.95		
Other Expense	811.87	3,621.83	17,350.00	6,366.22
Timber Fire Protec.:				
Salaries and Wages	2,331.78	5,324.95	6,000.00	675.05
Other Expense	1,358.69	83,413.19	84,000.00	586.81
Lava Hot Springs:				
Salaries and Wages	500.00			

DISBURSEMENTS
From Current Appropriations and Old Balances
For Reporting Period, October 1, 1922, to September 30, 1924
SHOWN BY DEPARTMENTS

Department	Warrants Drawn on 1921-22 Approp't'n After 10-1-1922	Warrants Drawn Between 1-1-23 and 9-30-24 on 1923-1924 Approp't'n	Total Approp't'n 1923-1924	Balance in Approp't'n Sep. 30, 24
(Continued)				
Law Enforcement:				
Bur. of Constabulary				
Salaries and Wages	1,599.98			
Other Expense	180.18			
Legislature:				
Salaries and Wages		50,215.60	53,000.00	2,784.40
Other Expense		24,838.26	37,200.00	12,361.74
Lewiston Norm. School:				
Salaries and Wages	5,923.40	158,325.83	161,431.50	3,105.67
Other Expense	4,738.49	63,609.21	68,052.00	4,442.79
Mine Inspector:				
Salaries and Wages	1,575.00	6,350.00	7,925.00	1,575.00
Other Expense	2,060.50	5,843.01	7,882.20	2,039.19
Mineral Exhibit				
Other Expense		139.65	500.00	360.35
Misc. Appropriations:				
1919 Tax & Ass'ts.		9,902.49	12,000.00	2,097.51
Misc. Relief		13,320.80	13,320.80	
Relief of Eva B. Steunenberg		950.00	1,200.00	250.00
Ref. of Tob. Lic.		37,500.00	40,000.00	2,500.00
Spec. Sal. Ap.		9,039.99	15,000.00	5,960.01
North Idaho Sanitarium				
Salaries and Wages	5,034.89	23,677.82	45,660.00	21,982.18
Other Expense	22,730.76	43,671.14	89,531.65	45,860.51
Official Bonds:				
Other Expense	66.25	4,990.33	5,000.00	9.67
Party Convention:				
Other Expense	507.27	7,500.00	7,500.00	
Penitentiary:				
Salaries and Wages	5,332.66	35,914.08	43,660.00	7,745.92
Other Expense	16,906.87	75,342.65	110,629.07	35,286.42
Shirt Factory		3,516.24		
Salaries and Wages				
Other Expense		15,007.90	20,090.26	1,566.12
Presidential Electors:				
Other Expense			1,000.00	1,000.00
Public Investments:				
Salaries and Wages	3,000.00	18,365.00	24,875.00	6,510.00
Other Expense	1,397.37	4,186.63	5,335.00	1,148.37
Interest Rebates	351.40			

DISBURSEMENTS
From Current Appropriations and Old Balances
For Reporting Period, October 1, 1922, to September 30, 1924
SHOWN BY DEPARTMENTS

Department	Warrants Drawn on 1921-22 Approp't'n After 10-1-1922	Warrants Drawn Between 1-1-23 and 9-30-24 on 1923-1924 Approp't'n	Total Approp't'n 1923-1924	Balance in Approp't'n Sep. 30, 24
(Continued)				
Public Utilities:				
Salaries and Wages	7,550.20	40,911.39	49,800.00	8,888.61
Other Expense	2,722.37	8,839.69	13,915.00	5,075.31
Public Welfare:				
Salaries and Wages	6,015.00	34,733.69	39,600.00	4,866.31
Other Expense	1,946.76	9,968.59	14,220.00	4,251.41
Child Hygiene				
Salaries and Wages		2,398.30		
Other Expense		2,007.53	5,000.00	594.17
V. D. Control				
Salaries and Wages		190.75	200.00	9.25
Other Expense		4,274.01	6,000.00	1,725.99
Public Works:				
Administration				
Salaries and Wages	2,085.00	12,079.76	16,200.00	4,120.24
Other Expense	304.50	1,143.36	2,350.00	1,206.64
Bureau of Supplies				
Salaries and Wages	1,269.08	5,901.94	7,400.00	1,498.06
Other Expense	910.34	2,002.90	3,080.00	1,077.10
Capitol Furnishings				
Other Expense	12.83			
Capitol Bldg. Main.				
Salaries and Wages	5,797.56	33,820.58	38,880.00	5,059.42
Other Expense	8,926.10	34,789.66	49,795.00	15,005.34
Heyburn Park				
Salaries and Wages		2,137.00	3,400.00	1,263.00
Other Expense		5,184.67	6,600.00	1,415.33
Reclamation:				
Administration				
Salaries and Wages	7,430.25	35,911.06	40,600.00	4,688.94
Other Expense	5,220.21	15,452.07	26,900.00	11,447.93
Carey Act Relief				
Other Expense	1,205.17	888.00	23,821.10	22,933.10
Inves. Kootenai Val.				
Other Expense	21.60	902.19	1,500.00	597.81
U. S. Geol. Survey				
Salaries and Wages	4,328.91	14,157.82	19,100.00	4,942.18
Other Expense	876.51	8,487.77	10,900.00	2,412.23
Secretary of State:				
Salaries and Wages	4,077.25	19,482.40	23,620.00	4,137.60
Other Expense	1,946.44	8,250.48	17,050.00	8,799.52
Motor Vehicles:				
Salaries and Wages	1,128.12	8,608.64	9,960.00	1,351.36
Other Expense	10,752.08	20,905.50	31,000.00	10,094.50

DISBURSEMENTS

From Current Appropriations and Old Balances
For Reporting Period, October 1, 1922, to September 30, 1924

SHOWN BY DEPARTMENTS

Department	Warrants Drawn on 1921-22 Approp't'n After 10-1-1922	Warrants Drawn Between 1-1-23 and 9-30-24 on 1923-1924 Approp't'n	Total Approp't'n 1923-1924	Balance in Approp't'n Sep. 30, 24
(Continued)				
Occupational License				
Salaries and Wages	2,642.72	18,061.93	22,080.00	4,018.07
Other Expense	2,465.58	7,583.51	15,565.00	7,981.49
Soldiers' Home:				
Salaries and Wages	2,423.05	6,963.80	23,355.00	16,391.20*
Other Expense	6,153.48	21,662.23	63,561.69	41,899.46*
Soldiers' Memorial:				
Contrib. to counties	1,000.00	4,000.00	39,336.58	35,336.58
Supreme Court:				
Salaries and Wages	12,763.37	71,445.10	85,400.00	13,954.90
Other Expense	1,646.65	4,502.87	5,694.32	1,191.45
Contingent				
Salaries and Wages		98.00)		
Other Expense		440.44)	1,500.00	961.56
Law Libraries				
Salaries and Wages	754.15	4,899.93	5,600.00	700.07
Other Expense	2,110.71	4,605.00	8,165.00	3,560.00
Traveling Library:				
Salaries and Wages	630.00	4,711.00	5,440.00	729.00
Other Expense	1,374.92	5,372.09	6,113.60	741.51
Treasurer:				
Salaries and Wages	3,505.00	18,071.65	22,540.00	4,468.35
Other Expense	1,817.40	3,149.36	5,480.00	2,330.64
Sale Gen. Tr. Notes				
Salaries and Wages		250.00)		
Other Expense		214.91	3,000.00	2,535.09
University of Idaho:				
Maintenance				
Salaries and Wages	39,199.17	550,820.17	551,500.00	679.83
Other Expense	8,340.22	300,460.10	328,903.00	28,442.90
Agri. Exp. Station				
Aberdeen				
Salaries and Wages		4,912.25)		
Other Expense		3,055.20)	8,000.00	32.55
Caldwell				
Salaries and Wages		7,561.61)		
Other Expense		3,424.75)	11,000.00	13.64
High Altitude				
Salaries and Wages		3,882.25)		
Other Expense		1,805.07)	6,000.00	312.68
Sandpoint				
Salaries and Wages		3,187.45)		
Other Expense		2,779.04)	6,000.00	33.51

DISBURSEMENTS

From Current Appropriations and Old Balances
For Reporting Period, October 1, 1922, to September 30, 1924

SHOWN BY DEPARTMENTS

Department	Warrants Drawn on 1921-22 Approp't'n After 19-1-1922	Warrants Drawn Between 1-1-23 and 9-30-24 on 1923-1924 Approp't'n	Total Approp't'n 1923-1924	Balance in Approp't'n Sep. 30, 24
(Continued)				
Agricultural Exten.				
Salaries and Wages	13,683.85			
Other Expense	8,176.48			
Alfalfa Weevil				
Salaries and Wages	910.00			
Other Expense	898.46			
Pure Seed				
Salaries and Wages	1,292.20	6,264.15)		
Other Expense	448.25	1,781.37)	10,000.00	1,954.48
Veterans' Welfare:				
Salaries and Wages	1,095.00	7,574.21)		
Other Expense	5,701.35	18,260.15)	65,456.69	39,622.33
Vocational Education:				
Salaries and Wages	1,050.00	3,398.30	5,000.00	1,601.70
Other Expense	3,128.77	11,618.93	20,000.00	8,381.07
Vocational Rehabilit'n:				
Salaries and Wages	646.68	2,447.04)		
Other Expense	1,253.61	4,944.78)	10,000.00	2,608.18
TOTAL	\$567,487.72	\$3,671,356.57	\$4,557,896.85	\$886,540.28

*Note: Warrants drawn against the interest from Endowment Funds and Federal Aid Funds are included and should be deducted from this figure to show actual balance in legislative appropriation.

WARRANTS DRAWN AGAINST SPECIAL FUNDS DURING
REPORTING PERIOD
OCTOBER 1, 1922, TO SEPTEMBER 30, 1924

Department	Warrants Drawn after Oct. 1, 1922	Warrants Drawn bet'n 1-1-23 and 9-30-24	Grand Total 10-1-22 to 9-30-24
Agriculture:			
Agricultural Inspection	\$	\$	\$ 112,589.24
Salaries and Wages	16,870.28	54,696.79	
Other Expense	7,611.42	33,410.75	
Predatory Animal			56,952.85
Salaries and Wages	150.00	1,040.60	
Other Expense	985.00	54,777.25	
Albion Normal Interest			53,835.38
Salaries and Wages	15,089.32	27,203.35	
Other Expense	6,897.31	4,645.40	
Chamberlain-Kahn			1,156.87
Salaries and Wages		758.00	
Other Expense		398.87	
Charitable Institutions Interest:			331.17
Refunds .....	.66	330.51	
Deaf and Blind School Interest			3,332.94
Salaries and Wages		27.41	
Other Expense	411.43	2,894.10	
Educational Institutions Imp:			9,942.32
Albion Normal School			688.75
Salaries and Wages		9,253.57	
Other Expense			106,383.77
Idaho Technical Institute			2,521.00
Salaries and Wages		103,862.77	
Other Expense			10,050.50
Industrial Training School			1,500.00
Salaries and Wages		8,550.50	
Other Expense			3,955.60
Lewiston Normal School			3,955.60
Other Expense			141,932.25
University of Idaho			10,247.29
Salaries and Wages		131,684.96	
Other Expense			
Endowment Funds:			
Agricultural College			76,823.93
Trust Account	5,749.90	71,074.03	
Charitable Institutions			167,956.61
Refunds	6.61		
Trust Account	32,500.00	135,450.00	
Insane Asylum			45,650.00
Trust Account	2,300.00	43,350.00	
Normal School			116,028.55
Trust Account	11,603.55	104,425.00	
Penitentiary			76,600.00
Trust Account	8,800.00	67,800.00	
Public School			1,661,202.39
Refunds	35.92	140.23	
Trust Account	94,469.20	1,566,557.04	

WARRANTS DRAWN AGAINST SPECIAL FUNDS DURING
REPORTING PERIOD
OCTOBER 1, 1922, TO SEPTEMBER 30, 1924
(Continued)

Department	Warrants Drawn after Oct. 1, 1922	Warrants Drawn bet'n 1-1-23 and 9-30-24	Grand Total 10-1-22 to 9-30-24
Public Building			28,180.25
Salaries and Wages		1,746.43	
Other Expense		26,433.82	
School of Science			113,953.49
Refunds		3.49	
Trust Account	800.00	113,150.00	
University			128,197.00
Refunds		27.00	
Trust Account	31,450.00	96,720.00	
Game			299,384.43
Salaries and Wages	27,760.67	151,762.83	
Other Expense	21,626.08	98,234.85	
Game, Predatory Animal			16,259.93
Salaries and Wages		13,463.12	
Other Expense		2,796.81	
Idaho Technical Institute Interest			18,450.70
Salaries and Wages	11,358.11	4,605.00	
Other Expense	936.65	1,550.94	
Idaho State Sanitarium:			
State Institute Improvement			101.53
Other Expense		101.53	
Industrial Administration			40,500.47
Salaries and Wages	5,048.01	28,507.80	
Other Expense	2,119.17	4,825.49	
Industrial Training School Interest			17,860.80
Salaries and Wages	8,766.71	7,068.68	
Other Expense	983.21	1,042.20	
Insane Asylum Bond Improvement	473.80		473.80
Insane Asylum Interest			34,260.26
Salaries and Wages	2,170.00	72,777.03	
Other Expense	7,320.64	17,463.26	
Refund of Unearned Interest		30.33	
Lava Hot Springs			20,740.77
Salaries and Wages		10,432.93	
Other Expense		10,307.84	
Law Enforcement:			
Athletic Commission			9,488.63
Salaries and Wages	821.00	3,678.50	
Other Expense	2,201.67	2,787.46	
Law Libraries:			
Boise			5,249.03
Salaries and Wages		125.32	
Other Expense	846.50	4,277.21	
Lewiston			1,959.63
Other Expense	272.75	4,686.88	

WARRANTS DRAWN AGAINST SPECIAL FUNDS DURING REPORTING PERIOD

OCTOBER 1, 1922, TO SEPTEMBER 30, 1924

(Continued)

Department	Warrants Drawn after Oct. 1, 1922	Warrants Drawn bet'n 1-1-23 and 9-30-24	Grand Total 10-1-22 to 9-30-24
Pocatello			1,939.40
Salaries and Wages		50.00	
Other Expense	154.50	1,734.90	
Lewiston Normal School Interest			51,326.22
Salaries and Wages	19,052.09	22,396.10	
Other Expense	3,273.89	6,604.14	
National Forest Reserve			148,705.88
Trust Account		148,705.88	
Normal School Interest			108.69
Refunds .....	.13	108.56	
N. Idaho Sanitarium Bond Imp.	60.00		60.00
N. Idaho Sanitarium Interest			31,625.65
Salaries and Wages	1,660.59	12,730.98	
Other Expense	3,455.04	13,779.04	
Penitentiary:			25,530.96
Interest	35.00	1,706.29	
Salaries and Wages		16,986.64	
Other Expense	6,803.03		221.18
Library Fund		221.18	
Other Expense		1,660.00	1,660.00
Prisoners' Trust			5,564.48
Pest Abatement			
Other Expense		5,564.48	
Public Investments:			27,150.75
Farm Mortgage		106.50	
Salaries and Wages		27,044.25	
Other Expense			21,066.26
Loan Expense	3,472.68		
Salaries and Wages		7,803.50	
Other Expense		9,790.08	
Public School Interest			1,180,030.07
Refunds	1.07	19,110.38	
Trust Account		1,160,918.62	
Public Works:			2,079.19
Capitol Building Const.			
Salaries and Wages	300.00		
Other Expense	271.86	1,507.33	
Heyburn Park			3,868.45
Salaries and Wages		90.44	
Other Expense		3,778.01	
Reclamation:			5,041.48
Carey Act Trust			
Salaries and Wages	553.67	3,556.50	
Other Expense	391.28	540.03	
Headgate Circulating	18.84	1,525.27	1,544.11

WARRANTS DRAWN AGAINST SPECIAL FUNDS DURING REPORTING PERIOD

OCTOBER 1, 1922, TO SEPTEMBER 30, 1924

(Continued)

Department	Warrants Drawn after Oct. 1, 1922	Warrants Drawn bet'n 1-1-23 and 9-30-24	Grand Total 10-1-22 to 9-30-24
School Interest:			
Agricultural College			73,040.89
Refunds		173.03	
Trust Accounts	12,455.64	60,412.22	
School of Science			61,230.30
Refunds		1,321.43	
Trust Accounts	8,133.27	51,765.60	
University			73,413.02
Refunds		47.23	
Trust Accounts	15,512.30	57,853.49	
Sheep Inspection			44,330.36
Salaries and Wages	4,086.19	27,067.90	
Other Expense	1,491.49	11,684.78	
Sheppard-Towner			15,498.15
Salaries and Wages	1,125.00	8,791.22	
Other Expense	1,458.85	4,123.08	
Soldiers' Home:			17,982.25
Interest		6,652.32	
Salaries and Wages		8,373.56	
Other Expense	2,956.37		24,652.07
Federal Aid		6,700.89	
Salaries and Wages	771.67	12,603.21	
Other Expense	4,576.30		
State Asylum and Sanitarium			367.91
Payments of Deposits	3.00	364.91	
State Highway			4,435,729.36
Salaries and Wages	151,087.59		
Other Expense	799,629.40		
General Supervision		125,407.87	
Construction		2,643,286.70	
Maintenance		535,739.13	
Motor Transport		179,953.67	
Duplicate Plate Cost		625.00	
State Insurance:			
Administration			57,441.13
Salaries and Wages	5,902.66	38,545.99	
Other Expense	1,989.81	11,002.67	
Compensation Awards	55,896.16		372,249.65
Salaries and Wages		45,556.39	
Other Expense		270,797.10	
Purchase of Investments	758.50	434,826.82	435,585.32
Suspense Funds:			
Land Department			5,899.05
Refunds	205.35	5,693.70	
Law Enforcement			335.00
Refunds		335.00	

**WARRANTS DRAWN AGAINST SPECIAL FUNDS DURING
REPORTING PERIOD**

OCTOBER 1, 1922, TO SEPTEMBER 30, 1924

(Continued)

Department	Warrants Drawn after Oct. 1, 1922	Warrants Drawn bet'n 1-1-23 and 9-30-24	Grand Total 10-1-22 to 9-30-24
Penitentiary Shirt Factory			2,264.06
Salaries and Wages		1,575.00	
Other Expense		689.06	
Penitentiary Shoe Factory			324.80
Other Expense		324.80	
Public Investments			1,781.97
Refunds		1,781.97	
Reclamation			54.50
Refunds	54.50		
Secretary of State			2.00
Refunds		2.00	
State Treasurer			15,006.06
Refunds		15,006.06	
Treasurer's Cancelled Check			492.56
Refunds		492.56	
Teachers' Registration			438.97
Salaries and Wages		236.00	
Other Expense		202.97	
Tuberculosis Eradication Indem.			1,869.67
Other Expense		1,869.67	
Tuberculosis Hospital			10,331.52
Other Expense		10,331.52	
University of Idaho:			
Gopher Bounty			6,767.73
Salaries and Wages	120.00	1,339.67	
Other Expense	296.81	5,011.27	
Vocational Education Trust			54,433.89
Salaries and Wages	2,540.98	8,289.93	
Other Expense	3,601.39	40,001.59	
Vocational Rehabilitation			9,387.42
Salaries and Wages	363.33	1,934.36	
Other Expense	751.51	6,338.22	
TOTAL	\$ 1,443,707.31	\$ 9,164,500.18	\$ 10,608,207.49

RECEIPTS

A study showing by departments, receipts from all sources for
the reporting period, October 1, 1922, to September 30, 1924.

RECEIPTS FROM ALL SOURCES
FOR REPORTING PERIOD OCTOBER 1, 1922, TO SEPTEMBER 30, 1924
ARRANGED BY DEPARTMENTS AND INSTITUTIONS,
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS

Department	Source of Receipt	Item	Department Total
Adjutant General	Sale of Remington Guns	\$ 312.00	\$
	Fines	6.00	
	Sale Rifle	12.00	
	Sale Canvas and Supplies	30.00	
		\$	\$ 360.00
Agriculture	Searching Brand Record	\$ 308.50	\$
	Annual Nursery License	364.00	
	Agents' Nursery License	95.00	
	Thresher License	185.00	
	Warehouse License	794.00	
	Brand Recording Fees	1,007.00	
	Stallion License Renewals & Transf's	621.00	
	Certified Copies	65.25	
	By-Product Licenses	50.00	
	Ford Car Sold	100.00	
	Refund	152.41	
	Fines	25.00	
	Brand Renewals	1,346.50	
	Rental Ford Car	150.00	
	Potato Inspection	52,521.69	
	Fruit Inspection	39,501.20	
	General Livestock Inspection	12,543.46	
	Nursery Stock Inspection	687.45	
	Stallion Inspection	1,672.50	
	Hay Inspection	315.40	
	Lettuce Inspection	2,096.00	
	Onion Inspection	282.92	
	Automobile Inspection	317.50	
	Interstate Inspection Sheep	3,804.40	
	Dipping	1,396.66	
	Quarantine	249.86	
	Foot Rot	44.40	
	Spraying Infected Orchards (Refund)	550.14	
		\$	\$ 121,247.24
Albion Normal School	Room Rent	\$ 21,804.17	\$
	Sale of Produce, Music, etc.	655.34	
	Tuition (Summer School)	12,604.60	
	Manual Training Dept. Fees	2,211.57	
	Interest	266.32	
	Refunds	154.87	
	Fees and Fines	3,564.43	
		\$	\$ 41,261.30
Athletic Commission	Percentage and Gate Receipts	\$ 9,219.73	\$
		\$	\$ 9,219.73
Attorney General	Refund, including payment by American Surety Company in Jones Case	\$ 1,372.92	\$
		\$	\$ 1,372.92

RECEIPTS FROM ALL SOURCES
FOR REPORTING PERIOD OCTOBER 1, 1922, TO SEPTEMBER 30, 1924
ARRANGED BY DEPARTMENTS AND INSTITUTIONS,
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS

REVENUE			NON-REVENUE				Premiums, Accrued Interest & Refunds
General Fund	Special Funds	Special Funds From Fed. Gov't	Additions to Endowments	Public Investments	Trust Funds		
\$ 312.00	\$	\$	\$	\$	\$	\$	
6.00							
12.00							
30.00							
360.00							
308.50							
364.00							
95.00							
185.00							
794.00							
1,007.00							
621.00							
65.25	52.00						
13.25							
50.00							
100.00							
25.00							152.41
1,346.50							
150.00							
52,521.69							
39,501.20							
12,543.46							
687.45							
1,672.50							
315.40							
2,096.00							
282.92							
317.50							
3,804.40							
1,396.66							
249.86							
44.40							
							550.14
5,059.25	115,485.44						702.55
21,804.17							
655.34							
12,604.60							
2,211.57							
266.32							
3,564.43							154.87
41,106.43							154.87
	9,219.73						
	9,219.73						
							1,372.92
							1,372.92

RECEIPTS FROM ALL SOURCES
FOR REPORTING PERIOD OCTOBER 1, 1922, TO SEPTEMBER 30, 1924
ARRANGED BY DEPARTMENTS AND INSTITUTIONS,
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS
(Continued)

Department	Source of Receipt	Item	Department Total
Immigration, Bureau of	Refund of Insurance	\$.55	\$.55
Industrial Accident Board	From Deceased Employees under Sec. 6223 I. C. S.	57,617.00	57,617.00
Industrial Training School	Fire Insurance	14,373.59	
	Sale of Flowers, Hides, Garden, Farm and Dairy Produce	6,029.55	
	Miscellaneous Sales	534.60	
	Printing	231.77	
	Refunds	385.44	
	Rentals	19.50	
	Picking Potatoes, Threshing, Weaving and Other Services	786.67	
	Care U. S. Boys	1,960.00	
	Livestock Prizes	11.00	
		\$ 24,332.12	
Idaho Insane Asylum	Money on Persons	112.36	
	Maintenance of Patients	4,766.75	
	Sale of Farm Produce, etc.	3,682.44	
	Refunds	91.24	
		\$ 8,652.79	
Insurance Director	Licenses (1922-1923-1924)	80,502.00	
	Filing Fees	25,100.00	
	Premium Tax	294,841.15	
	Miscellaneous Fees	307.02	
		\$ 400,750.17	
Land Commissioner	Land Sales	96,815.66	
	Timber Sales	250,308.19	
	Interest	21,765.21	
	Rentals	263,812.46	
	Various Fees	6,492.96	
	Suspense Moneys	153,686.95	
		\$ 792,881.43	
Lava Hot Springs	Baths, etc.	25,504.63	
	Refund	2.49	
		\$ 25,507.12	
Lewiston Normal School	Net Earnings Lewis Hall	2,102.30	
	Rentals, Music, Misc.	1,875.70	
	General Institutions, Earnings	655.00	
	Interest on Deposits	93.59	

RECEIPTS FROM ALL SOURCES
FOR REPORTING PERIOD OCTOBER 1, 1922, TO SEPTEMBER 30, 1924
ARRANGED BY DEPARTMENTS AND INSTITUTIONS,
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS
(Continued)

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Fed. Gov't	Additions to Endowments	Public Investments	Trust Funds	Premiums, Accrued Interest & Refunds
\$	\$	\$	\$	\$	\$	\$.55
\$	\$	\$	\$	\$	\$	\$.55
\$	\$ 57,617.00	\$	\$	\$	\$	\$
\$	\$ 57,617.00	\$	\$	\$	\$	\$
\$ 14,373.59	\$	\$	\$	\$	\$	\$
6,029.55						
534.60						
231.77						385.44
19.50						
786.67						
11.00						1,960.00
\$ 21,986.68	\$	\$	\$	\$	\$	\$ 2,345.44
\$ 4,766.75	\$	\$	\$	\$	\$ 112.36	\$
3,682.44						
\$ 8,449.19	\$	\$	\$	\$	\$ 112.36	\$ 91.24
\$ 80,502.00	\$	\$	\$	\$	\$	\$
25,100.00						
294,841.15						
307.02						
\$ 400,750.17	\$	\$	\$	\$	\$	\$
\$	\$	\$	\$ 96,815.66	\$	\$	\$
			250,308.19			
	21,765.21					
6,492.96	263,812.46					
\$ 6,492.96	\$ 285,577.67	\$	\$ 347,123.85	\$	\$ 153,686.95	\$
\$	\$ 25,504.63	\$	\$	\$	\$	\$
\$	\$ 25,504.63	\$	\$	\$	\$	\$ 2.49
\$ 2,102.30	\$	\$	\$	\$	\$	\$ 2.49
1,875.70						
655.00						
93.59						

RECEIPTS FROM ALL SOURCES
FOR REPORTING PERIOD OCTOBER 1, 1922, TO SEPTEMBER 30, 1924
ARRANGED BY DEPARTMENTS AND INSTITUTIONS,
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS
(Continued)

Department	Source of Receipt	Item	Department Total
	Miscellaneous Sales	608.55	
	Registration Fees	11,238.50	
	Refunds	610.16	
		\$	\$ 17,183.80
Motor Fuels	Tax on Motor Fuels	\$ 753,112.37	\$
	Lists Motor Fuel Dealers	56.88	
		\$	\$ 753,169.25
Motor Vehicle Registration	Dealers Blank Plates	\$ 4,794.00	\$
	Individual Blank Plates	1,059.50	
	Chauffers Badges	4.00	
	Motorcycle Plates	3.00	
		\$	\$ 5,860.50
North Idaho Sanitarium	Care and Treatment of Persons	\$ 5,173.65	\$
	Money on Persons	749.61	
	Sale Livestock, Produce, etc.	528.30	
	Refund	35.65	
		\$	\$ 6,487.21
Occupational License Registration	Tobacco License Fees	\$ 39,090.87	\$
	Real Estate Fees	8,950.00	
	Registration and Examination Fees (Suspense)	2,492.50	
	Certificate Fees, etc.	45.75	
	Refunds .....	.20	
	Various Renewals & Prof. Lic.	15,858.35	
		\$	\$ 66,432.67
Penitentiary, Idaho State	Shoe Factory Receipts	\$ 5,567.72	\$
	Shirt Factory Receipts	18,851.04	
	Farm Receipts	16,112.51	
	Interest on Warrants	1.45	
	Visitors	673.15	
	Board Federal Prisoner	83.50	
	Refunds	222.04	
		\$	\$ 41,511.41
Public Investments	Bonds Principal (Endowment)	\$ 729,323.68	\$
	Bonds Interest (Fund)	523,361.39	
	Farm Loans Principal (Endowment) ..	538,508.55	
	Farm Loans Interest (Fund)	365,527.78	
	Sale Certificates Principal (Endow.) ..	989,517.01	
	Sale Certificates Interest (Fund)	371,211.59	
	State Insurance Principal	376,021.67	
	State Insurance Interest	74,435.53	
	Royalty Under Mineral Leasing	102.58	
	Fees	743.66	
	Refund Farm Mortgage	2,541.57	

RECEIPTS FROM ALL SOURCES
FOR REPORTING PERIOD OCTOBER 1, 1922, TO SEPTEMBER 30, 1924
ARRANGED BY DEPARTMENTS AND INSTITUTIONS,
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS
(Continued)

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Fed. Gov't	Additions to Endowments	Public Investments	Trust Funds	Premiums, Accrued Interest & Refunds
608.55						
11,238.50						
						610.16
16,573.64						\$ 610.16
	\$ 753,112.37	\$	\$	\$	\$	\$
	56.88					
	\$ 753,169.25	\$	\$	\$	\$	\$
	\$ 4,794.00	\$	\$	\$	\$	\$
55.50	1,004.00					
	4.00					
	3.00					
55.50	\$ 5,805.00	\$	\$	\$	\$	\$
5,173.65						
					749.61	
528.30						35.65
5,701.95	\$	\$	\$	\$	749.61	\$ 35.65
39,040.87						50.00
8,950.00						
45.75					2,157.50	335.00
15,853.35						.20
33,889.97	\$	\$	\$	\$	2,157.50	\$ 385.20
1,846.31	\$ 3,721.41	\$	\$	\$	\$	\$
	18,851.04					
16,112.51						
1.45						
	673.15					
						83.50
						222.04
17,960.27	\$ 23,245.60	\$	\$	\$	\$	\$ 305.54
	\$ 523,361.39	\$	\$	\$ 729,323.68	\$	\$
				538,508.55		
	365,527.78					
			989,517.01			
	371,211.59					
				376,021.67		
	74,435.53					
			102.58			
743.66						
						2,541.57

RECEIPTS FROM ALL SOURCES
FOR REPORTING PERIOD OCTOBER 1, 1922, TO SEPTEMBER 30, 1924
ARRANGED BY DEPARTMENTS AND INSTITUTIONS,
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS
(Continued)

Department	Source of Receipt	Item	Department Total
Speaker of House—			
M. A. Kiger	Refund Salaries	\$ 15.00	\$ 15.00
		\$	\$
State Ins. Manager	Premiums	\$ 440,503.06	\$ 440,503.06
	(State Insurance Fund)	\$	\$
State Sanitarium	Maintenance of Persons	\$ 2,016.45	\$
	Refunds	167.77	
	Miscellaneous Sales	98.67	
		\$	\$ 2,282.89
State Treasurer	Interest (Sundry)	\$ 180,141.91	\$
	Escheated Estates	7,119.19	
	Accrued Interest & Premium on Bonds & Treasury Notes	2,046.69	
	Refund	2.02	
	Cancelled Checks Suspense	586.70	
	License Fees (Bar Comm)	4,510.00	
	Inheritance Tax	240.00	
	Certification Fees	577.50	
	Sale General Treas. Notes	2,773,000.00	
	Advance on Purchase Treas. Notes	74,000.00	
		\$	\$ 3,042,224.01
State Seed Commission	Fees (Seed Dealers and Buyers)	\$ 200.00	\$ 200.00
		\$	\$
Supreme Court	Library Fees, Boise	\$ 700.00	\$
	Library Fees, Lewiston	425.00	
	Library Fees, Pocatello	375.00	
	Fees, Certificates, Copies, etc	6,430.81	
	Suspense Funds	26,767.60	
		\$	\$ 34,698.41
Teachers' Retirement Board	Assessments on Teachers' Salaries	\$ 24.04	\$ 24.04
		\$	\$
Technical Institute	Vocational Aid	\$ 5,841.85	\$
	Tuition, etc.	22,945.51	
	House and Typewriter Rentals, Fees, etc.	22,713.06	
	Interest	366.72	
	Sales and Miscellaneous	2,582.50	
		\$	\$ 54,440.64

RECEIPTS FROM ALL SOURCES
FOR REPORTING PERIOD OCTOBER 1, 1922, TO SEPTEMBER 30, 1924
ARRANGED BY DEPARTMENTS AND INSTITUTIONS,
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS
(Continued)

REVENUE			NON-REVENUE				Premiums, Accrued Interest & Refunds
General Fund	Special Funds	Special Funds From Fed. Gov't	Additions to Endowments	Public Investments	Trust Funds		
	\$	\$	\$	\$	\$	\$	\$ 15.00
	\$	\$	\$	\$	\$	\$	\$ 15.00
	\$ 440,503.06	\$	\$	\$	\$	\$	
	\$ 440,503.06	\$	\$	\$	\$	\$	
2,016.45	\$	\$	\$	\$	\$	\$	167.77
98.67	\$	\$	\$	\$	\$	\$	
2,115.12	\$	\$	\$	\$	\$	\$	167.77
52,915.85	\$ 27,226.06	\$	2,500.37		4,618.82		2,046.69
							2.02
					586.70		
					4,510.00		
240.00							
577.50							
					2,773,000.00		
					74,000.00		
53,733.35	\$ 27,226.06	\$	\$ 2,500.37	\$	\$ 2,856,715.52	\$	2,048.71
200.00	\$	\$	\$	\$	\$	\$	
200.00	\$	\$	\$	\$	\$	\$	
	\$ 700.00	\$	\$	\$	\$	\$	
	425.00						
	375.00						
6,430.81							
					26,767.60		
6,430.81	\$ 1,500.00	\$	\$	\$	\$ 26,767.60	\$	
	\$	\$	\$	\$	\$	\$	24.04
	\$	\$	\$	\$	\$	\$	24.04
5,841.85	\$	\$	\$	\$	\$	\$	
2,945.51	\$	\$	\$	\$	\$	\$	
22,713.06	\$	\$	\$	\$	\$	\$	
366.72	\$	\$	\$	\$	\$	\$	
2,582.50	\$	\$	\$	\$	\$	\$	
54,449.64	\$	\$	\$	\$	\$	\$	

RECEIPTS FROM ALL SOURCES
FOR REPORTING PERIOD OCTOBER 1, 1922, TO SEPTEMBER 30, 1924
ARRANGED BY DEPARTMENTS AND INSTITUTIONS.
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS
(Continued)

Department	Source of Receipt	Item	Department Total
U. S. Government	State Highway	\$ 1,581,662.36	\$
	Soldiers Home, Fed. Aid	24,390 00	
	Vocational Education		
	Received from Fed. Gov.	57,946.42	
	Interest Accrued	374.24	
	Refund	2,025.00	
	Vocational Rehabilitation		
	Received from Fed. Gov.	9,724.45	
	Interest Accrued	50.92	
	Refund	600.00	
	Shepperd-Towner		
	Received from Fed. Gov.	11,037.66	
	Interest Accrued	81.45	
	Refund	5.00	
	Chamberlain-Kahn	1,327.75	
	5 per cent Proceeds Public Land Sales	5,256.66	
	National Forest Reserve	148,705.88	
		\$	\$ 1,843,187.79
University of Idaho	Fees Seed Testing	\$ 56.75	\$
		\$	\$ 56.75
Veterans' Welfare	Refunds	\$ 91.00	\$
		\$	\$ 91.00
Vocational Education	Sale Vocational Bulletins	\$ 363.20	\$
		\$	\$ 363.20
TAX SET-TLEMENT With Counties	Public Bldg. Int & Sink.	\$ 292,092.82	\$
	General Int. & Sinking	185,396.97	
	Highway	1,002.52	
	Highway Redemption No. 2	189,784.91	
	Highway Redemption No. 3	37,071.78	
	Highway Redemption No. 4	269,906.85	
	Highway Treasury Note Redemption	467,228.84	
	Predatory Animal	58,055.96	
	Tuberculosis Eradication	4,237.70	
	Educational Inst. Imp	158,640.00	
	Albion Normal Improvement	6,881.39	
	Sheep Inspection	36,626.10	
	General State Tax	3,429,643.20	
	Dog Tax	307.93	
		\$	\$ 5,136,876.97

RECEIPTS FROM ALL SOURCES
FOR REPORTING PERIOD OCTOBER 1, 1922, TO SEPTEMBER 30, 1924
ARRANGED BY DEPARTMENTS AND INSTITUTIONS.
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS
(Continued)

REVENUE			NON-REVENUE				Premiums, Accrued Interest & Refunds
General Fund	Special Funds	Special Funds From Fed. Gov't	Additions to Endowments	Public Investments	Trust Funds		
\$		\$1,581,662.36	\$	\$	\$		\$
		24,390 00					
		57 946.42					374.24
							2,025.00
		9,724 45					
							50.92
							600.00
		11 037.66					81.45
							5.00
		1 327.75					
		5 256 66					
		148,705.88					
		\$1,840,051.18	\$	\$	\$		\$ 3,136 61
56.75	\$	\$	\$	\$	\$		\$
56.75	\$	\$	\$	\$	\$		\$
	\$	\$	\$	\$	\$		91.00
	\$	\$	\$	\$	\$		91.00
363.20	\$	\$	\$	\$	\$		\$
363.20	\$	\$	\$	\$	\$		\$
	\$ 292,092.82	\$	\$	\$	\$		\$
	185,396.97						
	1,002.52						
	189,784.91						
	37,071.78						
	269,906.85						
	467,228.84						
	58,055.96						
	4,237.70						
	158,640.00						
	6,881.39						
	36,626.10						
3,429,643.20							
			307.93				
3,429,643.20	\$1,706,925.84	\$	\$ 307.93	\$	\$		\$

RECEIPTS FROM ALL SOURCES
FOR REPORTING PERIOD OCTOBER 1, 1922, TO SEPTEMBER 30, 1924
ARRANGED BY DEPARTMENTS AND INSTITUTIONS,
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS
(Continued)

Department	Source of Receipt	Item	Department Total
OTHER	Motor Vehicle Licenses	\$ 553,404.36	\$
RECEIPTS	State and County Licenses	4,961.00	.....
From	Inheritance Tax	108,966.61	.....
Counties	Court Fees	35,673.50	.....
	Fines	4,890.31	.....
	Escheats and Bribe Money	1,240.07	.....
	Destruction of Orchards & Spraying	528.05	.....
	Portneuf River Survey	4,400.00	.....
		\$	\$ 714,063.90
	GRAND TOTALS		\$ 19,518,710.78

RECEIPTS FROM ALL SOURCES
FOR REPORTING PERIOD OCTOBER 1, 1922, TO SEPTEMBER 30, 1924
ARRANGED BY DEPARTMENTS AND INSTITUTIONS,
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS
(Continued)

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Fed. Gov't	Additions to Endowments	Public Investments	Trust Funds	Premiums, Accrued Interest & Refunds
\$	\$ 553,404.36	\$	\$	\$	\$	\$
4,961.00	.....	.....	.....	.....	.....	.....
108,966.61	.....	.....	.....	.....	.....	.....
35,673.50	.....	.....	.....	.....	.....	.....
.....	4,890.31	.....	.....	.....	.....	.....
.....	.....	.....	1,240.07	.....	.....	.....
.....	.....	.....	.....	.....	528.05	.....
4,400.00	.....	.....	.....	.....	.....	.....
\$ 154,001.11	\$ 558,294.67	\$	\$ 1,240.07	\$	\$ 528.05	\$
\$4,690,649.27	\$6,898,814.30	\$1,834,794.52	\$1,346,048.47	\$1,643,853.90	\$3,072,419.25	\$32,131.07

STATEMENT OF DISBURSEMENTS

From Special Funds which automatically reduce the appropriations from the General Fund for the following institutions during the period from January 1, 1923, to September 30, 1924.

	Warrants drawn on Interest Fund and charged against the appropriation
Insane Asylum Interest	\$ 24,739.29
North Idaho Sanitarium Interest	26,510.02
Penitentiary Interest	18,692.93
Soldiers' Home Interest	15,025.88
Soldiers' Home Federal Aid	19,304.10
	\$34,329.98
Total	\$104,272.22

The following amounts have been added to the respective appropriations up to September 30, 1924.

	Receipts
Albion Normal School	\$ 31,108.25
Board of Education	1,795.28
Certification of Teachers	9,037.60
Idaho State Sanitarium	213.16
Industrial Training School	23,285.78
Insane Asylum	3,691.64
Lewiston Normal School	13,431.50
North Idaho Sanitarium	231.65
Penitentiary	8,689.07
School for the Deaf and Blind	3,047.56
Soldiers' Home	911.69
Technical Institute	45,158.46
Total	\$140,601.64

	Refunds
Penitentiary Shirt Factory	\$ 90.26

Unexpended 1921-1922 Appropriation Balances added to 1923-1924 Appropriation.

Carey Act Relief	\$ 23,821.10
Militia—Chap. 75, 1921 Session Laws	14,225.66
Soldiers' Memorial	39,336.58
Veterans' Welfare	40,456.69
Total	\$117,840.03

FISH AND GAME LICENSE ACCOUNT .....	81
October 1, 1922, to September 30, 1924

	Dr.	Cr.
Balance October 1, 1922	\$ 361,709.90	\$
Licenses issued	695,645.05	.....
Licenses missing in pads .....	.....	8.10
Printers' samples .....	.....	404.10
Licenses returned .....	.....	508,853.60
Cash remitted .....	.....	299,758.00
Balance September 30, 1924 .....	.....	248,331.15
	\$ 1,057,354.95	\$ 1,057,354.95

DIRECTOR OF INSURANCE LICENSE ACCOUNT
October 1, 1922, to September 30, 1924.

	Dr.	Cr.
Balance October 1, 1922	\$ 15,558.00	\$
Licenses issued	101,110.00	.....
Payment covering past license period	50.00	.....
Printers' samples .....	.....	535.00
Licenses returned .....	.....	23,412.00
Cash remitted .....	.....	80,602.00
Balance September 30, 1924 .....	.....	12,169.00
	\$116,718.00	\$116,718.00

STATEMENT OF BONDED INDEBTEDNESS OF THE STATE OF IDAHO
SEPTEMBER 30, 1924

Purpose	Option	Series	Rate of Interest	Amount Outstanding
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 and 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 Co. So. Fork Snake	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 Imp.	10/20	1911	4 %	30,000.00
Salmon-Challis W. Bridge	10/20	1911	4½ %	7,500.00
Burley Wagon Bridge	10/20	1911	5 %	10,000.00
Canyon-Snake River W. Bridge	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
				S \$ 395,500.00
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
				S \$ 100,000.00
Idaho State Institutions Improvement	10/20	1921	5½ %	\$ 238,500.00
Lava Hot Springs Improvement	10/20	1921	5½ %	70,000.00
				S \$ 308,500.00
Idaho State Highway, 1st Issue	10/20	1915	4½ %	\$ 200,000.00
Idaho State Highway, 2nd Issue	10/20	1917	4¼ %	500,000.00
Idaho State Highway, 2nd Issue	10/20	1917	4½ %	400,000.00
Idaho State Highway, 2nd Issue	10/20	1917	4¾ %	100,000.00
Idaho State Highway, 3rd Issue	Serial	1919	4¾ %	200,000.00
Idaho State Highway, 4th Issue	10/20	1921	5 %	2,000,000.00
				S \$ 3,400,000.00
Capitol Building	10/20	1911	4½ %	*\$ 541,000.00
Capitol Building	Serial	1919	4¾ %	900,000.00
				S \$ 1,441,000.00
Total				\$ 5,645,000.00

*\$6,000.00 called but not presented for payment.

S Sub-total.

STATE BONDS PAID BETWEEN
October 1, 1922, and September 30, 1924

	Series	Rate of Interest	Amount
Academy of Idaho Improvement	1909	4 %	\$ 34,000.00
Albion State Normal	1909	4 %	36,000.00
Idaho Industrial Training School	1909	4 %	35,000.00
Lava Hot Springs Improvement	1913	4 %	10,000.00
Capitol Building	1911	4½ %	168,000.00
Total			\$283,000.00

TREASURY NOTE ACCOUNT
October 1, 1922, to September 30, 1924.

General Treasury Notes	Principal		Interest	
	Dr.	Cr.	Dr.	Cr.
Balance	\$ 1,430,000.00	\$	\$ 73,100.00	\$
Treasury Notes Issued.....	2,832,000.00	.....	119,326 22	.....
Treasury Notes Paid .....	.....	2,845,000.00	.....	133,906.22
Balance Sept. 30, 1924.....	.....	1,417,000.00	.....	58,520.00
Total	\$ 4,262,000.00	\$ 4,262,000 00	\$192,426.22	\$192,426 22

STATEMENT OF STATE INSURANCE FUND INVESTED OCTOBER 1, 1924

Character of Investment	Oct. 1, 1922	Oct. 1, 1924
Liberty Bonds	\$105,846.00	\$ 85,405.02
School District Bonds	299,243.75	147,093.00
County Bonds .....	.....	103,475.00
Highway Bonds	75,000.00	85,031.94
Irrigation District Bonds .....	.....	8,550.00
City and Village Bonds	20,443.00	179,971.60
Farm Loan Mortgage Notes	56,000.00	52,800.00
State Warrants .....	.....	7,932.24
County Warrants	10,706.76	13,716.32
School District Warrants	27,522.67	25,362.13
Highway District Warrants	18,974.57	3,323.32
Drainage District Warrants	252.52	52.53
Irrigation District Warrants	6,079.76	4,917.33
City and Village Warrants	11,485.83	3,508.75
Total	\$631,554.86	\$721,139.18

STATEMENT OF ENDOWMENT FUNDS INVESTED OCTOBER 1, 1924

Fund	State Road Bonds	State Highway Bonds
University	\$	\$100,000.00
Public School	4,000.00	.....
Agricultural College .....	.....	103,974.03
Normal School .....	.....	.....
Insane Asylum .....	.....	.....
Penitentiary .....	.....	.....
Charitable Institutions .....	.....	.....
School of Science .....	.....	50,000.00
TOTAL	\$ 4,000.00	\$253,974.03

STATEMENT SHOWING LAND GRANTS AND ALL LANDS SOLD TO SEPTEMBER 30, 1924

Name of Grant	Total Acreage in Grant	Acres Sold to Sept. 30, '24	Price Pd. for Land Sold to Sept. 30, '24
School	2,963,698.00	494,341.33	\$ 8,483,367.86
University	96,080.00	40,869.63	582,081.48
Normal School	100,000.00	43,213.16	663,618.56
School of Science	100,000.00	23,269.00	299,488.35
Agricultural College	90,000.00	44,542.49	815,948.63
Insane Asylum	50,000.00	17,740.51	298,183.47
Penitentiary	50,000.00	14,647.34	163,595.80
Public Buildings	32,000.00	22,000.99	350,940.41
Charitable Institutions	150,000.00	49,453.77	967,320.70
TOTALS	3,631,778.00	750,078.22	\$ 12,624,545.26

STATEMENT OF ENDOWMENT FUNDS INVESTED OCTOBER 1, 1924

U. S. Bonds	School Bonds	Mortgages	State Warrants	Total
\$	\$ 162,549.99	\$ 286,643.00	\$	\$ 549,192.99
705,250.00	3,402,896.37	2,284,783.51	48,150.45	6,445,080.33
.....	173,675.61	251,637.40	.....	529,287.04
.....	203,743.29	470,869.72	.....	674,613.01
.....	71,974.36	183,878.55	.....	255,852.91
.....	39,351.25	186,745.00	.....	226,096.25
.....	371,234.65	411,125.50	.....	782,360.15
100,000.00	85,027.50	240,890.00	.....	475,917.50
\$805,250.00	\$ 4,510,453.02	\$ 4,316,572.68	\$ 48,150.45	\$ 9,938,400.18

STATEMENT OF SALE CERTIFICATE INVESTMENTS

Fund	Balance Due October 1, 1922	Balance Due October 1, 1924
University Endowment	\$ 164,253.67	\$ 196,002.14
Public School Endowment	3,153,820.56	2,048,167.20
Agricultural College Endowment	235,513.88	138,419.97
Normal School Endowment	161,866.22	164,572.60
Insane Asylum Endowment	83,287.44	67,553.67
Penitentiary Endowment	60,452.75	33,658.39
Charitable Institutions Endowment	309,597.79	174,452.70
School of Science Endowment	72,104.00	106,234.12
Public Building Endowment	91,519.99	55,259.90
TOTALS	\$ 4,332,415.90	\$ 2,984,320.69

RECEIPTS FROM COUNTIES
October 1, 1922, to September 30, 1924

County	Total from Taxation	Motor Vehicle Licenses	State & County Licenses	Inheritance Tax
Ada	\$ 394,097.79	\$ 62,178.53	\$ 255.50	\$ 56,845.37
Adams	53,797.70	3,410.41	54.00	296.72
Bannock	305,714.90	33,661.90	418.50	1,958.06
Bear Lake	73,256.39	6,860.25	54.00	343.91
Benewah	110,116.14	11,214.84	100.00	20.58
Bingham	173,352.00	16,599.96	272.00	1,878.60
Blaine	79,507.40	6,077.84	37.00	234.95
Boise	38,689.64	1,357.32	15.50	-----
Bonner	171,292.81	16,514.24	100.50	51.16
Bonneville	171,874.78	25,008.17	80.00	1,373.69
Boundary	67,089.60	7,245.96	60.50	-----
Butte	41,159.10	1,808.27	65.50	-----
Camas	34,715.27	1,601.04	20.50	-----
Canyon	243,207.95	43,625.89	236.50	1,136.75
Caribou	39,477.84	3,250.44	58.50	-----
Cassia	183,996.25	12,845.83	115.00	489.28
Clark	48,431.65	1,654.75	35.50	-----
Clearwater	92,024.48	4,562.09	70.00	10.57
Custer	43,895.18	3,652.10	34.00	125.46
Elmore	107,437.20	7,955.54	106.00	332.32
Franklin	91,310.74	7,115.09	63.00	-----
Fremont	108,143.95	10,208.13	117.00	143.20
Gem	51,925.94	9,509.90	64.00	186.73
Gooding	97,990.88	9,664.37	70.00	18.75
Idaho	150,253.85	9,211.10	95.50	6,719.69
Jefferson	104,899.22	7,431.90	87.00	-----
Jerome	83,709.21	7,815.34	69.00	636.75
Kootenai	181,281.44	32,844.02	166.50	795.05
Latah	210,450.99	22,876.74	207.00	3,864.34
Lemhi	55,405.20	3,924.32	29.00	907.21
Lewis	105,534.86	7,348.91	132.00	15.54
Lincoln	51,359.41	3,078.92	65.00	673.54
Madison	74,486.54	6,541.95	64.00	-----
Minidoka	91,276.35	10,115.49	109.50	227.90
Nez Perce	176,390.93	23,528.06	224.00	3,268.20
Oneida	57,367.80	4,510.32	58.50	53.15
Owyhee	69,924.26	5,254.29	30.50	-----
Payette	61,555.76	12,611.43	52.50	718.86
Power	116,318.66	7,271.86	92.50	-----
Shoshone	213,841.09	19,827.79	311.00	24,163.89
Teton	44,966.77	1,782.32	22.50	-----
Twin Falls	316,546.93	44,181.01	343.50	890.53
Valley	53,494.34	3,622.76	59.50	187.89
Washinton	95,307.78	12,046.97	239.00	397.97
	\$ 5,136,876.97	\$ 553,404.36	\$ 4,961.00	\$ 108,966.61

RECEIPTS FROM COUNTIES
October 1, 1922, to September 30, 1924

Court Fees	Fines	Escheats & Bribe Money	Dest'tion of Or- chards & Spraying	Portneuf River Survey	TOTAL
\$ 3,168.00	\$2,443.33	\$ -----	\$ 23.80	\$ -----	\$ 519,012.32
252.00	221.01	-----	-----	-----	58,031.84
2,721.00	2.09	207.24	-----	4,400.00	349,083.69
351.00	-----	-----	-----	-----	80,865.55
483.00	35.50	-----	-----	-----	121,970.06
1,686.00	1.25	-----	-----	-----	193,789.81
678.00	5.00	-----	-----	-----	86,540.19
111.00	179.28	37.34	-----	-----	40,390.08
495.00	15.00	386.65	-----	-----	188,855.36
1,585.50	3.75	-----	-----	-----	199,925.89
174.00	42.25	477.31	-----	-----	75,089.62
-----	-----	-----	-----	-----	43,032.87
297.00	-----	-----	-----	-----	36,633.81
2,049.00	56.24	-----	87.25	-----	290,399.58
276.00	5.00	-----	-----	-----	43,067.78
1,869.00	4.40	-----	-----	-----	199,319.76
330.00	-----	-----	-----	-----	50,453.90
234.00	7.00	-----	-----	-----	96,908.14
327.00	-----	-----	-----	-----	48,033.74
510.00	-----	-----	-----	-----	116,341.06
495.00	21.88	-----	-----	-----	99,005.71
750.00	-----	-----	-----	-----	119,362.28
366.00	65.00	-----	20.00	-----	62,137.57
984.00	-----	-----	-----	-----	108,728.00
666.00	1.00	-----	-----	-----	166,947.14
621.00	-----	-----	-----	-----	113,039.12
1,392.00	-----	-----	-----	-----	93,622.30
1,140.00	1,572.32	-----	19.14	-----	217,818.47
543.00	-----	-----	-----	-----	237,942.07
351.00	-----	-----	-----	-----	60,616.73
264.00	46.50	-----	-----	-----	113,341.81
459.00	-----	-----	-----	-----	55,635.87
573.00	2.50	-----	-----	-----	81,667.99
969.00	-----	-----	-----	-----	102,698.24
1,011.00	17.50	-----	99.58	-----	204,539.27
425.50	-----	-----	-----	-----	62,415.27
219.00	-----	-----	-----	-----	75,428.05
594.00	11.25	-----	174.67	-----	75,718.47
1,306.50	9.75	-----	-----	-----	124,999.27
990.00	54.25	131.53	-----	-----	259,313.55
769.00	17.50	-----	-----	-----	47,558.09
2,205.00	42.01	-----	-----	-----	364,208.98
195.00	-----	-----	-----	-----	57,559.49
789.00	7.75	-----	103.61	-----	108,892.08
\$ 35,673.50	\$ 4,890.31	\$ 1,240.07	\$ 528.05	\$ 4,400.00	\$ 5,850,940.87

STATEMENT SHOWING TAXES DUE FROM COUNTIES SEPT. 30, 1924

County	1923 State Tax	1924 State & County Licenses	Inherit- ance Tax	Spray Tax
Ada		\$ 85.50	\$ 27.88	\$ 73.00
Adams		20.00		
Bannock		138.50	60.00	
Bear Lake	22,141.83	29.00		
Benewah		69.00		
Bingham		118.00	102.67	
Blaine	6,865.58	48.00		
Boise		17.50		
Bonner		74.50		
Bonneville		171.50	129.72	
Boundary		65.50		
Butte	2,860.05	38.00		
Camas		12.00		
Canyon	26,191.31	114.00		887.28
Caribou		20.50		
Cassia		104.00		
Clark		19.00		
Clearwater		21.00		
Custer		39.50		
Elmore		44.00		
Franklin		66.50		
Fremont		63.00		
Gem		35.50		44.48
Gooding		45.50		
Idaho		82.00		
Jefferson	7,000.00	67.50		
Jerome	190.39	56.50		
Kootenai	2,707.70	103.00		151.51
Latah	100.00*	74.50	55.26	
Lemhi		25.00		
Lewis		38.50		
Lincoln		50.50		
Madison	17,333.50	73.00	232.32	
Minidoka		69.50		
Nez Perce	44.76*	83.50		742.86
Oneida	23,872.06	25.50		
Owyhee	22,867.77	17.00		
Payette		60.50		90.00
Power	12,879.83	36.50		
Shoshone		101.00		
Teton	7,976.10	39.00		
Twin Falls		144.50	179.98	50.40
Valley		25.50		
Washington	10,807.60	57.00		
Total	\$163,548.96	\$2,689.50	\$ 787.83	\$2,039.53

*Overpaid.

STATEMENT SHOWING TAXES DUE FROM COUNTIES SEPT. 30, 1924

River Surveys	Motor Vehicle	Motor Traffic	1923 State & County	1924 State	TOTAL
\$	\$.01*	\$	\$	\$ 180,692.49	\$ 180,878.86
	53.74			22,980.66	23,054.40
6,832.32	1,462.35	1.66		141,186.73	149,681.56
	534.57			43,886.37	66,591.77
	620.73			50,164.47	50,854.20
	483.66			83,742.57	84,446.90
	149.65			33,109.22	40,172.45
	162.56			16,604.42	16,784.48
	1,765.87			79,364.24	81,204.61
	2,066.61			78,261.03	80,628.86
	.06*			31,320.09	31,385.53
	1,839.52	2.50		14,343.31	19,083.38
	590.05			15,525.61	16,127.66
	355.97			122,060.87	149,609.43
	159.94			16,877.91	17,058.35
	334.87			53,758.77	54,197.64
	1,004.44			21,459.13	22,482.57
	243.62	5.00		43,133.22	43,402.84
3,014.00	349.56			19,329.27	22,732.33
	56.88			49,107.47	49,208.35
	436.35			41,258.04	41,760.89
	244.87			43,910.47	44,218.34
	406.87			22,111.05	22,597.90
	2.88*			39,854.94	39,897.56
	184.89	1.25		66,959.68	67,227.82
	44.65			43,449.73	50,561.88
	184.49			35,958.13	36,389.51
	805.27			89,125.79	92,893.27
	1,919.74	52.50		87,464.24	89,466.24
5,271.72	2.53*			24,696.70	29,990.89
	95.19			39,265.14	39,398.83
	360.60			29,959.70	30,370.80
	719.60			38,341.45	51,699.87
	214.63	3.45		38,264.36	38,551.94
	189.81			81,839.45	82,810.86
	1,533.03			27,727.57	53,158.16
	.04			30,002.76	52,887.57
	.04			27,430.78	27,581.32
	282.75			41,384.27	54,583.35
	5.87	19.75		100,620.83	100,747.45
	1,311.49		22.00	13,536.32	22,884.91
	1,004.13			133,014.98	134,393.99
	56.83			23,534.47	23,616.80
	334.38			46,909.10	58,108.68
\$ 15,118.04	\$ 22,564.63	\$ 86.11	\$ 22.00	\$ 2,278,527.80	\$ 2,485,384.40

SUMMARY OF APPROPRIATIONS
1923-24

Title	Appropriated	Amount Expended	Balance	Per Cent Expended
Used Appropriations , shown on Disbursements sheets, pages 50 to 57	\$ 4,557,896.85	\$ 3,671,356.57	\$888,540.28	80.5
Unused Appropriations , Gem Irrigation District	98,000.00	-----	98,000.00	
Deficiency Appropriations				
1923, Agricultural Dept.....	274.09	274.09	-----	100.
Adjutant General	2,759.43	2,759.43	-----	100.
G. A. R.	790.59	790.59	-----	100.
Idaho Insane Asylum	252.61	252.61	-----	100.
Idaho Soldiers' Home	62.15	62.15	-----	100.
Inheritance Tax Refund	872.40	872.40	-----	100.
Lava Hot Springs	3,305.03	3,305.03	-----	100.
Land Department	43,902.18	43,902.18	-----	100.
Overpayments	41.48	41.48	-----	100.
Public Investments	819.30	819.30	-----	100.
Public Works — Capitol Maintenance	154.89	154.89	-----	100.
Treasurer	47.25	47.25	-----	100.
Witness Fees and Expenses	382.70	382.70	-----	100.
Excess .....	.43	-----	.43	
Total Deficiencies	\$ 53,664.53	\$ 53,664.10	\$.43	100.
TOTAL	\$ 4,709,561.38	\$ 3,725,020.67	\$984,540.71	

FINANCIAL STATEMENT

From October 1, 1922, to September 30, 1924.

Balance in Funds September 30, 1922	\$	\$ 2,708,042.55
Cash Apportioned to Funds	-----	19,613,938.05
Transfer Posting in Error	-----	463.09
By Cancelled Warrants	-----	21,394.72
Outstanding Warrants Sept. 30, 1924	-----	347,480.57
Disbursements	18,605,384.77	-----
Interest on Registered Warrants, Bonds and Treas- ury Notes	720,485.64	-----
Outstanding Warrants October 1, 1922	286,539.42	-----
Checks Returned to Treasurer acc. Ins. funds	7,457.81	-----
Balance in Treasury September 30, 1924	3,071,451.34	-----
Total	\$ 22,691,318.98	\$ 22,691,318.98

STATE BOARD OF EQUALIZATION
1924 STATISTICS

SCHEDULE SHOWING BY COUNTIES THE RESULT OF THE EQUALIZATION AND ASSESSMENT MADE BY THE STATE BOARD OF EQUALIZATION 1924.

Counties	Valuation Real Property Roll	Valuation Railroads	Valuation Power Lines
Ada	\$ 31,352,260.70	\$ 2,862,022.00	\$ 1,312,656.00
Adams	4,491,500.00	86,240.00	13,856.00
Bannock	17,044,337.00	7,512,017.00	4,259,692.00
Bear Lake	4,243,007.00	3,254,450.00	1,470,676.00
Benewah	6,543,382.30	3,520,336.00	162,337.52
Bingham	13,329,757.00	2,723,144.00	219,330.00
Blaine	4,144,445.70	1,682,550.00	73,601.00
Boise	2,450,085.00	451,260.00	184,094.00
Bonner	9,044,063.00	6,951,562.00	234,809.12
Bonneville	13,563,563.80	1,511,095.00	192,162.00
Boundary	3,054,210.00	2,805,702.00	.....
Butte	2,219,296.70	555,165.00	.....
Camas	2,625,766.00	376,290.00	.....
Canyon	20,042,265.00	3,055,426.00	465,314.00
Caribou	2,114,584.00	976,081.00	314,661.00
Cassia	8,883,195.10	1,094,683.00	102,180.00
Clark	2,051,656.00	2,063,435.00	1,410.00
Clearwater	8,350,277.00	707,333.00	35,170.00
Custer	3,350,227.00	199,065.00	25,000.00
Elmore	4,101,439.75	4,582,815.00	438,094.00
Franklin	5,428,254.00	1,239,470.00	1,823,504.00
Fremont	6,886,606.00	1,429,164.00	170,396.00
Gem	3,836,498.00	373,832.00	98,915.00
Gooding	4,445,468.60	2,057,777.00	986,745.00
Idaho	11,979,241.00	1,337,410.00	181,628.00
Jefferson	6,684,506.00	2,231,617.00	104,236.00
Jerome	5,161,335.10	691,650.00	812,750.00
Kootenai	12,940,828.00	4,043,581.00	1,207,709.86
Latah	16,133,987.95	1,778,430.00	151,613.15
Lemhi	4,171,342.00	329,280.00	30,000.00
Lewis	7,446,374.00	530,175.00	85,202.00
Lincoln	1,967,855.00	3,473,745.00	56,773.00
Madison	5,767,904.10	8,842,600.00	79,051.00
Minidoka	5,575,114.00	2,217,071.00	6,000.00
Nez Perce	14,319,357.00	1,954,490.00	152,131.17
Oneida	4,912,504.20	338,650.00	26,918.00
Owyhee	4,266,435.20	158,795.00	434,570.00
Payette	4,678,740.00	669,815.00	95,583.00
Power	5,010,128.00	2,532,259.00	864,588.00
Shoshone	15,632,500.00	4,583,697.50	946,550.18
Teton	2,378,456.00	257,580.00	20,000.00
Twin Falls	23,806,535.00	2,133,096.00	450,391.00
Valley	4,070,345.00	525,780.00	8,000.00
Washington	6,954,211.80	1,979,800.00	86,466.00
TOTAL	\$ 347,453,850.00	\$ 84,606,263.50	\$ 18,384,966.00

SCHEDULE SHOWING BY COUNTIES THE RESULT OF THE EQUALIZATION AND ASSESSMENT MADE BY THE STATE BOARD OF EQUALIZATION, 1924

Valuation Telephone Lines	Valuation Telegraph Lines	Valuation Car Companies	Valuation Pullman Lines	Total Valuation
\$ 658,290.00	\$ 32,616.88	\$ 42,162.29	\$ 9,566.22	\$ 36,269,574.09
6,860.00	2,587.20	2,934.36	.....	4,603,977.56
307,532.00	122,400.82	118,048.74	21,909.04	29,385,939.60
56,168.00	9,007.40	50,190.95	11,528.52	9,095,027.87
45,952.30	18,344.28	7,678.75	.....	10,298,031.15
118,258.00	44,326.54	85,914.86	3,817.86	16,524,748.26
35,628.00	17,647.08	49,461.28	3,923.44	6,007,256.50
8,306.00	1,847.88	26,254.68	.....	3,121,847.56
95,710.80	61,313.78	13,744.21	26,396.88	16,427,599.79
171,636.00	20,553.19	38,198.31	3,073.20	15,500,281.50
28,543.80	8,071.28	11,441.86	8,823.20	5,916,798.14
18,504.00	2,111.20	28,174.46	.....	2,823,251.36
12,024.00	2,156.44	29,373.25	.....	3,045,609.69
240,801.00	32,706.20	69,754.61	9,895.10	23,916,161.91
12,526.00	3,495.08	15,191.34	3,678.00	3,440,216.42
91,558.00	5,133.00	50,696.25	1,832.10	10,229,279.45
10,610.00	31,770.47	29,373.24	4,373.40	4,192,628.11
26,115.00	1,564.73	5,023.71	.....	9,125,483.44
14,346.00	728.48	13,227.27	.....	3,602,593.75
39,338.00	37,392.60	48,553.78	16,340.10	9,263,973.23
63,261.00	28,479.96	20,192.26	1,962.12	8,605,123.34
59,058.00	10,581.52	76,324.60	10,023.36	8,642,153.48
37,036.00	2,909.28	29,572.03	.....	4,378,762.31
34,068.00	17,774.68	35,764.73	6,536.04	7,584,134.05
35,172.50	3,497.40	6,477.93	.....	13,543,426.83
48,710.00	29,703.32	43,957.46	4,657.08	9,147,386.86
32,232.00	4,878.96	28,339.75	.....	6,731,185.81
251,310.20	47,625.11	11,784.45	6,174.24	18,509,012.86
74,232.75	9,634.42	5,077.79	.....	18,152,976.06
33,677.35	.....	2,898.02	.....	4,567,197.37
24,340.00	1,415.20	4,322.02	.....	8,091,828.22
22,741.20	30,057.92	65,734.33	11,279.44	5,628,185.89
68,884.00	4,891.72	38,963.51	1,572.06	6,789,692.39
20,128.00	17,208.60	37,963.51	6,315.62	7,879,800.73
194,610.00	13,141.64	6,142.03	165.48	16,640,037.32
22,030.75	754.00	11,590.27	.....	5,312,447.22
10,615.00	844.48	13,987.84	.....	4,885,247.52
57,698.00	6,898.52	20,381.76	2,066.26	5,531,182.54
43,742.00	30,293.40	33,969.60	9,450.44	8,524,430.44
194,090.80	31,048.80	9,321.05	.....	21,397,208.33
15,268.00	1,476.68	20,851.76	3,014.10	2,696,646.54
213,291.00	9,338.00	51,951.35	4,479.78	26,669,082.13
2,380.00	3,040.36	38,963.51	.....	4,648,508.87
61,422.00	22,411.96	24,415.54	7,146.92	9,075,874.22
\$ 3,618,705.45	\$ 783,680.46	\$ 1,374,345.30	\$ 200,000.00	\$ 456,421,810.71

REPORT OF STATE AUDITOR

SCHEDULE OF TAX LEVIES AS DETERMINED BY
THE STATE BOARD OF EQUALIZATION FOR THE YEAR 1924

Counties	State Ad Valorem Tax	General Int. & Sink. Tax	Pub. Bld. Int. Tax	Hy. Red. No. 2 Tax	Hy. Red. No. 3 Tax
	.003271165	.00017279	.00029456	.0002	.00004
Ada	\$ 125,381.21	\$ 6,622.90	\$ 11,290.25	\$ 7,253.91	\$ 1,450.75
Adams	15,758.40	832.39	1,419.00	920.80	184.16
Bannock	96,844.40	5,115.63	8,720.59	5,877.19	1,175.44
Bear Lake	29,799.40	1,574.07	2,683.36	1,819.05	363.80
Benewah	34,668.64	1,831.27	3,121.82	2,059.60	411.92
Bingham	58,279.94	3,078.57	5,247.96	3,304.95	660.99
Blaine	22,965.95	1,213.11	2,068.02	1,201.50	240.29
Boise	11,665.45	616.19	1,050.44	624.37	124.87
Bonner	54,692.13	2,888.95	4,924.88	3,285.52	657.10
Bonneville	53,894.13	2,846.80	4,853.02	3,100.00	620.01
Boundary	22,071.64	1,165.87	1,987.50	1,183.36	236.67
Butte	9,825.35	519.00	884.75	564.70	112.93
Camas	10,737.02	567.15	966.84	609.12	121.82
Canyon	84,994.59	4,489.70	7,653.55	4,783.23	956.64
Caribou	11,510.72	608.02	1,036.51	688.04	137.64
Cassia	37,253.62	1,967.82	3,354.59	2,045.90	409.17
Clark	14,868.85	785.40	1,338.90	838.52	167.70
Clearwater	29,581.81	1,562.57	2,663.75	1,825.09	365.10
Custer	12,776.96	674.21	1,150.88	720.52	144.10
Elmore	34,675.35	1,831.73	3,122.43	1,852.79	370.55
Franklin	28,228.10	1,491.17	2,541.86	1,721.02	344.20
Fremont	30,495.13	1,610.81	2,746.00	1,728.43	345.68
Gem	15,340.40	810.30	1,381.35	875.75	175.15
Gooding	27,879.86	1,472.67	2,510.50	1,516.82	303.36
Idaho	45,564.81	2,406.82	4,102.98	2,708.68	541.73
Jefferson	29,740.89	1,570.97	2,678.09	1,829.47	365.89
Jerome	25,245.32	1,333.51	2,273.28	1,346.24	269.24
Kootenai	61,368.28	3,241.70	5,526.06	3,701.80	740.36
Latah	63,136.91	3,335.03	5,685.32	3,630.59	726.11
Lemhi	15,936.77	841.82	1,435.07	913.43	182.68
Lewis	27,046.52	1,428.66	2,435.47	1,618.36	323.67
Lincoln	21,156.17	1,117.51	1,905.06	1,125.63	225.18
Madison	22,971.37	1,213.40	2,068.51	1,357.94	271.58
Minidoka	26,294.12	1,388.91	2,367.72	1,575.96	315.19
Nez Perce	56,582.00	2,988.88	5,095.05	3,328.00	665.60
Oneyda	19,361.81	1,022.73	1,743.48	1,062.48	212.49
Owyhee	20,401.63	1,077.66	1,837.11	977.05	195.40
Payette	18,936.67	1,000.28	1,705.20	1,106.23	221.24
Power	28,441.97	1,502.37	2,561.12	1,704.88	340.97
Shoshone	69,003.71	3,644.99	6,213.61	4,279.44	855.88
Teton	9,215.87	486.80	829.87	539.32	107.86
Twin Falls	91,477.44	4,832.04	8,237.31	5,333.81	1,066.80
Valley	16,337.03	862.96	1,471.11	929.70	185.94
Washington	32,591.66	1,721.66	2,934.83	1,815.17	363.03
	\$ 1,575,000.00	\$ 83,195.00	\$ 141,825.00	\$ 91,284.36	\$ 18,256.88

REPORT OF STATE AUDITOR

SCHEDULE OF TAX LEVIES AS DETERMINED BY
THE STATE BOARD OF EQUALIZATION FOR THE YEAR 1924

Hy. Red. No. 4 Tax	Predatory Animal Tax	Sheep Inspection Tax	Tub. Erad. Tax	Educ. Inst. Imp. Tax	Total Tax
.0004	.003 & .0005	.001	.0005	.000375	
\$ 14,507.82	\$ 359.47	\$ 33.06	\$ 192.03	\$ 13,601.09	\$ 180,692.49
1,841.59	184.96	22.40	90.47	1,726.49	22,980.66
11,754.30	455.68	66.96	156.75	11,019.79	141,186.73
3,638.01	402.49	87.61	107.85	3,410.73	43,886.37
4,119.21	59.66	1.15	29.34	3,861.86	50,164.47
6,609.89	248.06	23.81	91.62	6,196.78	83,742.57
2,402.90	548.12	148.61	68.00	2,252.72	33,109.22
1,248.74	60.40	1.47	41.80	1,170.69	16,604.42
6,571.03	115.70	4.25	64.33	6,160.35	79,364.24
6,200.11	671.56	158.02	104.78	5,812.60	78,261.03
2,366.72	57.49	4.04	28.00	2,218.80	31,320.09
1,129.30	162.82	31.45	54.29	1,058.72	14,343.31
1,218.24	108.33	12.53	42.36	1,142.20	15,525.61
9,566.46	416.43	43.80	187.91	8,968.56	122,060.87
1,376.08	159.47	35.05	36.20	1,290.18	16,877.91
4,091.71	532.67	99.72	167.59	3,835.98	53,758.77
1,677.10	144.75	28.92	36.76	1,572.23	21,459.13
3,650.19	41.20	2.52	18.84	3,422.15	43,133.22
1,441.08	716.50	162.56	191.49	1,350.97	19,329.27
3,705.58	45.65	1.93	27.48	3,473.98	49,107.47
3,442.04	180.16	11.58	70.99	3,226.92	41,258.04
3,456.86	204.29	28.16	54.31	3,240.80	43,910.47
1,751.55	82.30	6.93	45.19	1,642.13	22,111.05
3,033.70	190.02	29.11	74.85	2,844.05	39,854.94
5,417.37	794.43	156.45	187.63	5,078.78	66,959.68
3,658.95	125.80	19.81	29.60	3,430.26	43,449.73
2,692.47	191.38	35.21	47.29	2,524.19	35,958.13
7,403.60	129.53	2.45	71.13	6,940.88	89,125.79
7,261.19	187.97	8.33	77.49	6,807.36	90,856.30
1,826.88	1,305.05	344.68	197.62	1,712.70	24,696.70
3,236.78	99.00	2.08	40.17	3,034.43	39,265.14
2,251.27	46.48	5.92	15.91	2,110.57	29,959.70
2,715.87	144.61	25.03	26.91	2,546.23	33,341.45
3,151.92	148.16	20.07	47.39	2,954.92	38,264.36
6,656.01	192.72	10.98	80.10	6,240.11	81,839.45
2,124.97	138.26	3.71	65.48	1,992.16	27,727.57
1,954.09	1,201.67	312.58	213.61	1,831.96	30,002.76
2,212.47	103.40	3.80	67.30	2,074.19	27,430.78
3,409.77	164.55	22.50	39.48	3,196.66	41,384.27
8,558.88	25.58	.36	14.43	8,023.95	100,620.83
1,078.70	187.12	36.11	43.43	1,011.24	13,536.32
10,667.63	986.03	218.07	195.76	10,000.09	133,014.98
1,859.40	90.75	3.09	51.20	1,743.29	23,534.47
3,630.34	286.24	25.98	136.74	3,403.45	46,909.10
\$182,568.77	\$ 12,696.91	\$ 2,302.85	\$ 3,631.90	\$171,158.19	\$ 2,281,919.86

ABSTRACT OF REAL PROPERTY AS REPORTED TO THE BOARD OF
EQUALIZATION FOR THE YEAR 1924, SHOWING INCREASES AND
DECREASES AND EQUALIZED VALUATION PLACED UPON
THE SAME BY THE BOARD

Class of Properties	Acres
LANDS:	
Agricultural	1,405,127
Irrigated	1,249,809
Dry	1,479,322
Timber	1,369,822
Cutover and Burnt	966,311
Grazing	5,633,226
Waste	1,457,227
Mineral	103,121
Desert Land	62,508
Standing Timber Owned Separate From Land	
Business Lots	
Residence Lots	
Acreage Inside Cities	
Equities in State Land	
IMPROVEMENTS ON LAND	
Improvements Outside Cities	
Improvements on Business Lots	
Improvements on Residence Lots	
Sugar Factories	
Flour, Grist Mills, etc.	
Creameries and Condenseries	
Saw and Planing Mills	
Smelters and Concentrators	
Improvements on Government and State Lands and Rail- way Right-of-Way	
Not Otherwise Classified	
CATTLE:	
	Number
Full Blooded Cows	2,976
Grade	466
Bulls	3,252
Yearlings	72,231
Range or Common	162,369
Beer	728
Milk Cows	82,383
Miscellaneous	1,145
HORSES:	
Pure Bred	31
Grade	60,459
Stallions	145
Range or Common	49,396
MULES	2,219
Miscellaneous	1,209
SHEEP:	
Pure Bred and Fine	7,599
Bucks	4,340
Common	364,324
GOATS	215
HOGS	70,299
POULTRY	
BEES	11,733
	Stands

ABSTRACT OF REAL PROPERTY AS REPORTED TO THE BOARD OF
EQUALIZATION FOR THE YEAR 1924, SHOWING INCREASES AND
DECREASES AND EQUALIZED VALUATION PLACED UPON
THE SAME BY THE BOARD

Value Reported	Decrease	Increase	Equalized Value
\$ 61,943,712.00	\$	\$ 821,432.75	\$ 62,765,144.75
59,784,708.00	3,360,985.40	63,145,693.40
19,551,273.00		19,551,273.00
19,888,647.00		19,888,647.00
4,833,881.00		4,833,881.00
25,579,033.00	983,743.50	26,562,776.50
1,820,140.00	59,019.75	.....	1,761,120.25
478,228.00		478,228.00
129,470.00		129,470.00
518,363.00		518,363.00
13,950,642.00	109,318.50	.....	13,841,323.50
18,430,584.00	37,803.70	.....	18,392,780.30
1,325,873.00	59,064.80	1,384,937.80
204,420.00	204,420.00
15,989,558.00	96,758.50	16,086,316.50
16,247,456.00	45,995.50	.....	16,201,460.50
27,026,855.00	194,914.00	.....	26,831,941.00
3,734,740.00	3,734,740.00
889,715.00	889,715.00
155,555.00	155,555.00
2,742,300.00	2,742,300.00
2,049,200.00	2,049,200.00
97,130.00	97,130.00
312,321.00	312,321.00
156,141.00	156,141.00
17,070.00	17,070.00
161,899.00	161,899.00
729,557.00	729,557.00
3,234,639.00	3,234,639.00
26,472.00	26,472.00
2,906,807.00	2,906,807.00
31,234.00	31,234.00
4,135.00	4,135.00
2,618,484.00	2,618,484.00
18,540.00	18,540.00
1,107,612.00	1,107,612.00
79,041.00	79,041.00
20,888.00	20,888.00
69,253.00	69,253.00
43,493.00	43,493.00
2,188,661.00	2,188,661.00
1,450.00	1,450.00
464,164.50	464,164.50
30,931.00	30,931.00
24,907.00	24,907.00

ABSTRACT OF REAL PROPERTY AS REPORTED TO THE BOARD OF
EQUALIZATION FOR THE YEAR 1924, SHOWING INCREASES AND
DECREASES AND EQUALIZED VALUATION PLACED UPON
THE SAME BY THE BOARD

(Continued)

MERCHANDISE AND MATERIALS:

Lumber	
Wood	
Saw Logs	
Machinery	
Merchandise	
Farm Implements and Machinery	

MACHINERY OPERATED AND OWNED
SEPARATELY FROM BUILDINGS:

Printing Shops	
Machine and Repair Shops	
Furniture and Fixtures	

MISCELLANEOUS:

Steamers and Other Water Craft	
Net Profits of Mines	
Private Libraries	
Surgical and Scientific Instruments	
Mechanics' Tools	
Household Goods and Jewelry	
Not Otherwise Classified	

TOTAL

ABSTRACT OF REAL PROPERTY AS REPORTED TO THE BOARD OF
EQUALIZATION FOR THE YEAR 1924, SHOWING INCREASES AND
DECREASES AND EQUALIZED VALUATION PLACED UPON
THE SAME BY THE BOARD

(Continued)

Value Reported	Decrease	Increase	Equalized Value
7,000,791.00	-----	-----	7,000,791.00
47,284.00	-----	-----	47,284.00
1,264,797.00	-----	-----	1,264,797.00
1,047,480.00	-----	-----	1,047,480.00
10,273,657.00	-----	-----	10,273,657.00
364,648.00	-----	-----	364,648.00
107,295.00	-----	-----	107,295.00
354,897.00	-----	-----	354,897.00
1,286,667.00	-----	-----	1,286,667.00
57,110.00	-----	-----	57,110.00
5,183,869.00	-----	-----	5,183,869.00
16,650.00	-----	-----	16,650.00
7,400.00	-----	-----	7,400.00
6,900.00	-----	-----	6,900.00
773,875.00	-----	-----	773,875.00
3,166,414.00	-----	-----	3,166,414.00
\$ 342,578,916.50	\$447,051.45	\$ 5,321,984.95	\$ 347,453,850.00

**TOTAL OF REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS
WHICH WERE THE BASE FOR COMPUTING THE GENERAL
TAX LEVY FOR THE YEAR 1924**

Counties	Assessm't 1923 Total Equalized Valuation of Original Roll and Utilities	Roll 1923 Valuation of Subsequent or Personal Prop- erty Assessm't	Total
Ada	\$ 36,155,462.52	\$ 2,173,732.00	\$ 38,329,194.52
Adams	4,599,450.31	217,919.00	4,817,369.31
Bannock	28,562,083.96	1,043,391.00	29,605,474.96
Bear Lake	9,066,643.11	43,080.00	9,109,723.11
Benewah	10,315,826.11	282,431.00	10,598,257.11
Bingham	17,295,812.72	520,454.00	17,816,266.72
Blaine	6,292,327.31	728,394.00	7,020,721.31
Boise	3,086,286.46	479,861.00	3,566,147.46
Bonner	16,030,209.87	689,228.00	16,719,437.87
Bonneville	15,405,483.79	1,070,005.00	16,475,488.79
Boundary	6,478,966.18	268,368.00	6,747,334.18
Butte	2,626,904.49	376,723.00	3,003,627.49
Camas	3,029,013.00	253,313.00	3,282,326.00
Canyon	24,373,278.66	1,609,697.00	25,982,975.66
Caribou	3,094,609.04	424,237.00	3,518,846.04
Cassia	10,619,118.25	769,371.00	11,388,489.25
Clark	4,244,927.93	300,505.00	4,545,432.93
Clearwater	8,912,786.98	130,388.00	9,043,174.98
Custer	3,583,446.91	322,490.00	3,905,936.91
Elmore	9,228,102.68	1,372,207.29	10,600,309.97
Franklin	8,531,539.81	97,836.00	8,629,375.81
Fremont	8,644,396.21	677,982.00	9,322,378.21
Gem	4,293,881.11	395,674.00	4,689,555.11
Gooding	7,924,934.69	597,581.00	8,522,515.69
Idaho	13,440,876.52	488,326.35	13,929,202.87
Jefferson	8,906,685.72	185,150.22	9,091,835.94
Jerome	7,255,011.90	462,522.00	7,717,533.90
Kootenai	18,455,085.11	305,290.00	18,760,375.11
Latah	18,776,947.52	524,112.00	19,301,059.52
Lemhi	4,513,322.06	358,575.00	4,871,897.06
Lewis	8,024,329.57	243,835.00	8,268,164.57
Lincoln	6,193,858.22	273,617.00	6,467,475.22
Madison	6,699,643.80	322,739.00	7,022,382.80
Minidoka	7,621,214.95	416,939.00	8,038,153.95
Nez Perce	16,414,000.13	883,172.00	17,297,172.13
Oneida	5,639,386.58	279,551.00	5,918,937.58
Owyhee	5,438,795.50	798,015.00	6,236,810.50
Payette	5,560,235.72	228,734.00	5,788,969.72
Power	8,460,420.63	234,333.00	8,694,753.63
Shoshone	20,648,193.40	446,346.00	21,094,539.40
Teton	2,625,114.57	192,192.00	2,817,306.57
Twin Falls	26,753,112.86	1,211,677.81	27,964,790.67
Valley	4,456,556.35	537,699.00	4,994,255.35
Washington	9,495,264.11	468,055.00	9,963,319.11
Total	\$ 457,773,547.32	\$ 23,706,147.67	\$ 481,479,694.99

STATEMENT OF ALL TAX LEVIES FOR STATE PURPOSES, 1923-1924

	Rate of Levy 1923	Amount	Rate of Levy 1924	Amount
State General Tax	\$.00326	\$ 1,575,000.00	\$.003271	\$ 1,575,000.00
Gen. Int. & Sink. Tax .....	.0001943	93,835.00	.000173	83,195.00
Pub. Bldg. Int. & Sink .....	.0003043	146,900.00	.0003	141,825.00
State Hy. Red. Tax No. 2 .....	.0002	96,295.93	.0002	91,284.36
State Hy. Red. Tax No. 3 .....	.00004	19,259.19	.00004	18,256.88
State Hy. Red. Tax No. 4 .....	.0004	192,591.87	.0004	182,568.77
Ed. Inst. Imp. Tax .....	.000375	180,554.88	.000375	171,158.19
Predatory Animal Tax*		31,253.80		12,696.91
Tub. Erad. Ind. Tax*		4,824.02		3,631.90
Sheep Inspection Tax*		15,486.22		2,302.85
Total	\$.0047736	\$ 2,356,000.91	\$.004759	\$ 2,281,919.86

*Levy on certain classes of livestock only.

NOTE: Figures given on taxes for 1924 not complete.

Amount of taxes levied on personal property roll valuation will be added to the last seven special tax levies in January, 1925.

BUREAU — OF — PUBLIC — ACCOUNTS
1923 — 1924 STATISTICS

Showing Bonded Indebtedness and Revenue from Taxation and
Other Sources in all Taxing Units.

B. E. HYATT — Director

BONDED INDEBTEDNESS OF THE STATE OF IDAHO JANUARY 1, 1924
INCLUDING ALL BONDING SUBDIVISIONS THEREIN, AS SHOWN BY STATE
RECORDS, AND THE ANNUAL FINANCIAL REPORTS OF COUNTY AUDITORS ON
FILE IN THE BUREAU OF PUBLIC ACCOUNTS

Counties	Valuation	County Bonds	Cities & Villages		Independent School Districts	Rural High School Districts	Common School Districts	Highway Districts	Irrigation Districts	Drainage Districts	Total	In Bond Re- demption Fund	Net Bonded Indebtednes
			General	Special									
Ada	\$ 37,904,147.84	\$ 1,393,200.00	\$ 379,616.76	\$ 204,672.34	\$ 1,022,600.00	\$	\$ 136,710.00	\$	\$ 763,000.00	\$ 583,000.00	\$ 4,482,799.10	\$ 194,978.03	\$ 4,287,821.07
Adams	4,783,289.00	234,500.00		20,000.00			39,445.00				293,945.00	4,773.51	289,171.49
Bannock	29,604,816.00		970,075.78	773,212.07	819,500.00	130,500.00	261,978.00				2,955,265.85	337,787.51	2,617,478.34
Bear Lake	8,913,727.00	136,500.00	169,000.00	141,412.47	120,750.00		67,500.00				635,162.47		635,162.47
Benewah	10,548,374.11	101,000.00	144,341.75	118,945.15	191,240.00		76,628.52	339,000.00		78,203.96	1,049,359.38	162,732.39	886,626.99
Bingham	17,735,375.57	600,000.00	215,950.00	52,000.00	306,150.00		210,850.00		421,400.00		1,806,350.00	16,387.08	1,789,962.92
Blaine	6,918,746.31	194,679.67					117,030.00	25,000.00	541,000.00	65,000.00	942,709.67		942,709.67
Boise	3,540,931.96	56,000.00					2,980.00	12,000.00			70,980.00	25,294.35	45,685.65
Bonner	16,621,334.87	200,000.00	227,000.00	23,900.00	269,500.00		86,847.29	10,000.00		25,487.50	842,734.79	105,992.17	736,742.62
Bonneville	16,404,039.79	775,000.00	351,127.65	317,577.27	345,500.00		75,635.86		400,700.00		2,265,540.78	71,043.27	2,194,497.51
Boundary	6,646,579.00	478,000.00	162,000.00		111,500.00		16,637.50			180,000.00	948,137.50		948,137.50
Butte	2,983,602.00	135,000.00	81,000.00		84,000.00		21,717.50				321,717.50		321,717.50
Camas	3,242,609.00	122,367.71					17,017.50				139,385.21	28,950.15	110,435.06
Canyon	25,743,930.66	184,700.00	335,720.00	855,700.47	624,950.00		205,586.42	600,000.00	723,200.00		3,529,856.89	107,632.42	3,422,224.47
Caribou	3,503,431.04	172,600.00	99,500.00	59,000.00	81,500.00		9,068.37				421,668.37	18,000.00	403,668.37
Cassia	11,283,562.00	24,000.00	224,500.00	96,000.00	545,500.00	20,000.00	134,803.25	605,000.00			1,649,803.25		1,649,803.25
Clark	4,529,647.93	33,400.00	75,000.00		38,000.00		56,825.00				203,225.00		203,225.00
Clearwater	9,022,220.98		17,440.00	17,548.26			60,950.00	390,000.00			485,938.26	15,707.52	470,230.74
Custer	3,878,726.91	135,000.00	25,500.00		128,800.00		17,236.85		36,000.00		342,536.85	13,881.44	328,655.41
Elmore	10,460,945.17	111,900.00	60,000.00	17,437.80	100,000.00		12,260.00	475,000.00			776,597.80	28,435.52	748,162.28
Franklin	8,515,010.00	121,000.00	603,944.60		107,500.00	46,000.00	80,675.00		20,000.00		979,119.60	48,119.62	930,999.98
Fremont	9,223,354.81	465,900.00	358,500.00	238,242.30	275,442.00		46,996.00				1,385,080.30	15,015.43	1,370,064.87
Gem	4,631,757.11	80,000.00	68,341.39	41,079.60	133,000.00		25,234.55		1,100,000.00	119,500.00	1,567,155.54		1,567,155.54
Gooding	8,333,677.00	84,122.73	79,824.00		310,125.00		27,311.22	504,500.00			1,005,882.95	19,007.59	986,875.36
Idaho	13,821,032.47		83,822.45		98,750.00		38,121.46	511,500.00			732,193.91		732,193.91
Jefferson	9,100,831.99	200,000.00	138,000.00		266,550.00	45,000.00	126,172.00	120,000.00			895,722.00		895,722.00
Jerome	7,699,979.90	390,925.76	102,000.00	131,500.00	253,000.00		64,205.00	373,500.00			1,315,130.76	5,998.78	1,309,131.98
Kootenai	17,959,659.11	62,000.00	251,500.00	130,330.27	343,144.50		41,086.63	349,500.00	335,000.00	19,019.24	1,531,580.64	57,570.63	1,474,010.01
Latah	18,961,996.00		147,200.00	118,730.00	114,000.00		57,301.15	1,029,000.00			1,466,231.15	15,927.28	1,450,303.87
Lemhi	4,832,075.00	220,000.00	58,000.00		27,000.00	10,000.00	21,202.06				336,202.06	14,339.58	321,862.48
Lewis	8,224,220.00		31,000.00	21,000.00	120,300.00		7,045.00	290,000.00			469,345.00	19,064.47	450,280.53
Lincoln	6,507,162.00	37,557.79	36,500.00		96,700.00		21,225.00	289,000.00			480,982.79	10,282.55	470,700.24
Madison	6,927,485.00	399,000.00	172,000.00	477,521.37	339,800.00		58,200.00		30,000.00		1,476,521.37	36,986.40	1,439,534.97
Minidoka	7,978,692.00	79,603.18	558,298.66		220,545.00		46,098.55	645,000.00			1,549,545.39	16,087.04	1,533,458.35
Nez Perce	17,137,530.73	445,000.00	697,000.00	52,833.79	85,000.00		93,960.00	644,000.00			2,017,793.79		2,017,793.79
Oneida	5,841,013.00	260,742.00	61,000.00		120,000.00		84,021.00				525,763.00	9,744.91	516,018.09
Owyhee	6,142,102.50	200,000.00			78,000.00		64,796.60	60,000.00	1,173,000.00		1,575,796.60	24,634.86	1,551,161.74
Payette	5,703,945.00	75,000.00	166,100.00	88,192.50	176,800.00		18,675.00	350,000.00	235,600.00	116,507.82	1,226,875.32		1,226,875.32
Power	8,638,123.63	101,151.00		39,650.00	56,000.00		25,345.75	475,000.00			697,146.75	23,151.00	673,995.75
Shoshone	20,997,775.00	300,000.00	39,000.00	63,397.11	29,000.00		21,750.00	175,000.00			628,147.11	7,469.78	620,677.33
Teton	2,779,400.17	215,000.00	55,000.00	16,243.00	18,750.00	34,000.00	51,400.00				390,393.00	1,324.54	389,068.46
Twin Falls	27,747,449.17	195,000.00	1,201,200.00	805,861.50	1,150,500.00	34,000.00	61,620.00	2,233,000.00	400,000.00		6,081,181.50		6,081,181.50
Valley	4,965,844.00	147,644.00	26,000.00		13,500.00		13,316.72		95,000.00		295,460.72	19,842.93	275,617.79
Washington	9,875,391.00	400,000.00	150,300.00	108,099.18	135,000.00	13,000.00	81,220.00		652,000.00		1,539,619.18		1,539,619.18
	\$ 476,815,543.73	\$ 9,567,493.84	\$ 8,622,303.04	\$ 5,030,086.45	\$ 9,357,896.50	\$ 332,500.00	\$ 2,804,685.75	\$ 10,505,000.00	\$ 6,925,000.00	\$ 1,186,718.52	\$ 54,332,584.10	\$ 1,476,162.75	\$ 52,856,421.35
State of Idaho	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 5,645,000.00	\$ 538,623.80	\$ 5,106,376.20
											\$ 59,977,584.10	\$ 2,014,786.55	\$ 57,962,797.55

CLASSIFICATION BY FUNCTION OF ALL REVENUE COLLECTED BY THE SEVERAL COUNTIES FROM TAX LEVIES, PENALTY ON DELINQUENT TAXES, CASH REVENUE INCLUDING INTEREST ON DELINQUENT TAXES, AND FEES EARNED BUT NOT REPORTED DURING 1922

Counties	Valuation	STATE, ALL PURPOSES												FROM OTHER SOURCES
		FROM TAXATION												
		Legislative	Judicial	State Depts.	Highways	Educa. Insti't'ns	Charitable Correc. & Pub. Health	Bond Red. and Int.	Soldiers' Welfare & Miscel'n's	Spec. & Emergency Ap't'n	Exp. of Financing & Refunds	Predatory An. & Sh'p Inspection	TOTAL TAXATION	
Ada	\$ 37,347,317.64	\$ 2,565.21	\$ 9,833.46	\$ 30,870.65	\$ 34,288.11	\$ 49,250.17	\$ 26,188.68	\$ 34,705.80	\$ 6,725.55	\$ 7,385.18	\$ 3,948.76	\$ 1,767.26	\$ 207,528.83	\$ 30,382.07
Adams	4,852,961.00	338.85	1,298.94	4,077.82	4,529.25	6,505.65	3,459.36	4,584.43	888.40	975.54	521.61	799.70	27,979.55	2,303.27
Bannock	29,968,607.00	2,018.23	7,736.65	24,288.03	26,976.77	38,748.44	20,604.41	27,305.41	5,291.44	5,810.42	3,106.75	1,353.56	163,240.11	16,988.44
Bear Lake	8,843,309.00	631.01	2,418.89	7,593.74	8,434.38	12,114.83	6,442.04	8,537.13	1,654.39	1,816.65	971.33		50,614.39	3,271.96
Benewah	9,681,724.14	690.83	2,648.19	8,313.57	9,233.91	13,263.24	7,052.70	9,346.39	1,811.21	1,988.86	1,063.41	135.73	55,548.04	3,881.75
Bingham	17,360,572.96	1,406.55	5,391.84	16,926.85	18,800.69	27,004.62	14,359.65	19,029.73	3,687.72	4,049.41	2,165.16	1,427.87	114,250.09	15,392.70
Blaine	6,764,025.76	466.23	1,787.22	5,610.71	6,231.82	8,951.16	4,759.76	6,307.74	1,222.36	1,342.25	717.68	2,038.23	39,435.16	3,089.58
Boise	3,509,402.49	240.71	922.75	2,896.83	3,217.52	4,621.52	2,457.48	3,256.71	631.11	693.01	370.54	1,074.93	20,383.11	1,074.54
Bonner	16,869,995.23	1,125.82	4,315.72	13,548.54	15,048.39	21,614.96	11,493.71	15,231.71	2,951.72	3,241.21	1,733.03		90,304.81	6,725.32
Bonneville	16,213,372.76	1,192.49	4,571.28	14,350.84	15,939.51	22,894.92	12,174.33	16,133.68	3,126.51	3,433.15	1,835.65	1,751.44	97,403.80	12,582.94
Boundary	6,447,579.00	442.21	1,695.15	5,321.67	5,910.79	8,490.05	4,514.57	5,982.80	1,159.39	1,273.10	680.71	83.22	35,553.66	2,562.51
Butte	2,922,827.68	200.41	768.26	2,411.83	2,678.83	3,847.77	2,046.05	2,711.46	525.45	576.98	308.51	999.75	17,075.30	1,675.58
Camas	3,200,825.22	239.43	917.85	2,881.45	3,200.43	4,596.98	2,444.43	3,239.42	627.76	689.33	368.57	805.10	20,010.75	1,976.76
Canyon	25,458,846.00	1,770.32	6,786.32	21,304.59	23,663.06	33,988.75	18,073.45	23,951.33	4,641.47	5,096.69	2,725.13	2,451.18	144,452.29	22,719.68
Caribou	3,470,301.47	303.06	1,161.75	3,647.14	4,050.89	5,818.55	3,094.00	4,100.23	794.57	872.51	466.52	1,555.02	25,864.24	2,123.33
Cassia	11,386,081.00	851.91	3,265.66	10,252.02	11,386.98	16,355.83	8,697.18	11,525.69	2,233.53	2,416.70	1,292.18	1,572.34	69,905.14	12,835.11
Clark	4,464,904.25	322.85	1,237.61	3,885.30	4,315.42	6,198.50	3,296.04	4,367.98	846.46	929.48	496.98	1,290.26	27,186.88	2,268.66
Clearwater	8,770,518.01	656.05	2,514.88	7,895.11	8,769.11	12,595.63	6,697.70	8,875.94	1,720.05	1,888.74	1,009.89	92.82	52,715.92	2,224.15
Custer	3,897,420.00	272.10	1,043.05	3,274.52	3,637.01	5,224.06	2,777.89	3,681.32	713.39	783.36	418.85	1,895.36	23,720.91	3,109.36
Elmore	10,028,714.13	693.85	2,659.82	8,350.08	9,274.46	13,321.49	7,083.68	9,387.44	1,819.17	1,997.59	1,068.08	2,144.06	57,799.72	4,926.53
Franklin	8,686,342.00	563.14	2,158.73	6,776.99	7,527.23	10,811.83	5,749.17	7,618.92	1,476.45	1,621.26	866.86	172.97	45,343.55	3,892.63
Fremont	10,375,094.00	724.33	2,776.65	8,716.89	9,681.87	13,906.68	7,394.85	9,799.81	2,085.34	1,899.09	1,115.00	997.96	59,098.46	7,488.24
Gem	4,767,775.00	368.49	1,412.58	4,434.59	4,925.51	7,074.81	3,762.02	4,985.51	966.13	1,060.89	567.24	807.49	30,365.26	3,802.27
Gooding	8,622,042.00	698.50	2,677.62	8,405.97	9,336.54	13,410.65	7,131.09	9,450.27	1,831.34	2,010.96	1,075.23	1,685.87	57,714.04	4,733.33
Idaho	14,251,296.09	994.95	3,814.02	11,973.55	13,299.05	19,102.26	10,157.59	13,461.05	2,608.58	2,864.43	1,531.57	1,386.50	81,193.55	12,036.27
Jefferson	9,260,627.65	623.44	2,389.88	7,502.67	8,333.23	11,969.54	6,364.78	8,434.74	1,634.55	1,794.86	959.69	481.61	50,488.99	5,229.23
Jerome	7,934,106.00	750.38	2,876.50	9,030.34	10,030.02	14,406.75	7,660.76	10,152.21	1,967.37	2,160.33	1,155.09	999.63	61,189.38	6,290.73
Kootenai	17,395,772.00	1,242.37	4,762.51	14,951.18	16,606.31	23,852.68	12,683.62	16,808.60	3,257.30	3,576.77	1,912.45	3.32	99,657.11	11,324.49
Latah	19,072,117.00	1,403.31	5,379.43	16,887.92	18,757.45	26,942.50	14,326.63	18,985.95	3,679.24	4,040.09	2,160.18	260.66	112,823.36	9,755.44
Lemhi	4,953,613.67	345.88	1,325.89	4,162.42	4,623.22	6,640.62	3,531.13	4,679.54	906.84	995.78	532.42	1,825.93	29,569.67	2,550.41
Lewis	8,652,540.00	579.23	2,220.47	6,970.82	7,742.51	11,121.05	5,913.59	7,836.82	1,518.68	1,667.63	891.66	162.94	46,625.40	3,454.08
Lincoln	6,427,005.00	494.23	1,894.57	5,947.72	6,606.14	9,488.82	5,045.66	6,686.62	1,295.78	1,422.87	760.79	609.67	40,252.87	3,257.65
Madison	7,098,970.00	531.00	2,035.55	6,390.28	7,097.70	10,194.88	5,421.11	7,184.17	1,392.20	1,528.75	817.40	468.10	43,061.14	5,950.28
Minidoka	8,451,772.28	653.30	2,504.34	7,862.00	8,732.35	12,542.82	6,669.62	8,838.73	1,712.83	1,880.83	1,005.65	1,014.40	53,416.87	6,324.12
Nez Perce	17,127,839.00	1,175.11	4,504.64	14,141.65	15,707.16	22,561.18	11,996.87	15,898.51	3,080.93	3,383.10	1,808.90	473.96	94,732.01	14,875.35
Oneida	6,279,200.00	500.66	1,919.26	6,025.23	6,692.24	9,612.49	5,111.42	6,773.76	1,312.67	1,441.42	770.71		40,159.86	5,441.99
Owyhee	6,192,996.00	463.25	1,775.80	5,574.86	6,192.01	8,893.97	4,729.35	6,267.44	1,214.55	1,333.67	713.10	5,495.06	42,653.06	4,592.38
Payette	5,845,316.00	437.28	1,676.26	5,262.37	5,844.93	8,395.45	4,464.26	5,916.14	1,146.47	1,258.92	673.13	465.79	35,541.00	8,669.57
Power	9,086,378.00	623.09	2,388.55	7,498.48	8,328.57	11,962.85	6,361.22	8,430.04	1,633.63	1,793.86	959.15	540.12	50,519.56	5,721.94
Shoshone	18,820,851.00	1,407.83	5,396.75	16,942.29	18,817.84	27,029.25	14,372.75	19,047.08	3,691.08	4,053.10	2,167.14	196.78	113,121.89	11,719.92
Teton	3,276,221.63	203.82	781.31	2,452.83	2,724.36	3,913.17	2,080.82	2,757.55	534.38	586.79	313.75	283.14	16,631.92	2,598.35
Twin Falls	29,164,979.99	2,181.87	8,363.98	26,257.45	29,164.21	41,890.40	22,275.14	29,519.49	5,720.51	6,281.56	3,358.67	2,410.22	177,432.50	27,896.61
Valley	4,954,253.61	339.77	1,302.42	4,088.83	4,541.46	6,523.18	3,468.69	4,596.78	890.80	978.17	523.01	1,294.50	28,547.61	1,440.89
Washington	9,815,939.00	734.25	2,814.65	8,836.17	9,814.35	14,096.97	7,496.04	9,933.92	1,925.07	2,113.87	1,130.26	1,598.45	60,494.00	7,518.70
	\$ 477,972,351.60	\$ 34,467.60	\$ 132,127.65	\$ 414,794.82	\$ 460,713.59	\$ 661,751.92	\$ 351,885.29	\$ 466,325.99	\$ 90,554.37	\$ 99,045.05	\$ 53,057.58	\$ 46,872.90	\$ 2,811,596.76	\$ 328,679.11

CLASSIFICATION BY FUNCTION OF ALL REVENUE COLLECTED BY THE SEVERAL COUNTIES FROM TAX LEVIES, PENALTY ON DELINQUENT TAXES, CASH REVENUE INCLUDING INTEREST ON DELINQUENT TAXES, AND FEES EARNED BUT NOT REPORTED DURING 1923

Counties	Valuation	STATE, ALL PURPOSES												FROM OTHER SOURCES
		FROM TAXATION												
		Legislative	Judicial	State Depts.	Educ. Inst. Tax Levy	Educ. Insti't'ns	Charitable Correc. & Pub. Health	Bond Red. and Int.	Soldiers' Welfare	Spec. & Emergency Ap't'n	Exp. or Financing & Refunds	Prot. of Live Stock Misc'l'n's	TOTAL TAXATION	
Ada	\$ 37,904,147.84	\$ 2,608.20	\$ 9,716.53	\$ 28,745.29	\$ 14,922.60	\$ 48,815.76	\$ 25,472.86	\$ 45,308.42	\$ 2,000.63	\$ 10,719.47	\$ 1,646.71	\$ 1,988.87	\$ 191,945.34	\$101,448.96
Adams	4,783,289.00	328.46	1,223.65	3,620.03	1,879.27	6,147.60	3,207.92	5,705.91	251.95	1,349.96	207.38	823.76	24,745.89	2,055.93
Bannock	29,604,816.00	1,951.65	7,270.64	21,509.39	11,166.22	36,527.63	19,060.72	33,903.17	1,497.02	8,021.12	1,232.19	12,068.99	154,208.74	22,158.99
Bear Lake	8,913,727.00	611.92	2,279.65	6,744.10	3,501.08	11,452.95	5,976.34	10,630.07	469.38	2,514.96	386.34	902.56	45,469.35	3,364.26
Benewah	10,548,374.11	660.28	2,459.78	7,277.00	3,777.72	12,357.93	6,448.57	11,470.03	506.47	2,713.68	416.87		48,088.33	6,217.37
Bingham	17,735,375.57	1,169.17	4,355.40	12,885.00	6,689.02	21,881.55	11,418.15	20,309.40	896.77	4,804.97	738.13	1,893.44	87,041.00	11,775.03
Blaine	6,918,746.31	463.49	1,726.68	5,108.21	2,651.83	8,674.84	4,526.67	8,051.57	355.52	1,904.91	292.63	2,205.03	35,961.38	5,062.00
Boise	3,540,931.96	243.13	905.73	2,679.52	1,391.03	4,550.41	2,374.47	4,223.46	186.49	999.22	153.50	1,113.64	18,820.60	1,048.51
Bonner	16,621,334.87	1,143.57	4,260.24	12,603.47	6,542.86	21,403.43	11,168.66	19,865.62	877.18	4,699.99	722.00		83,287.02	7,612.68
Bonneville	16,404,039.79	1,103.65	4,111.50	12,163.42	6,314.42	20,656.13	10,778.71	19,172.02	846.55	4,535.89	696.80	1,911.16	82,290.25	15,434.97
Boundary	6,646,579.00	438.05	1,631.91	4,827.83	2,506.28	8,198.71	4,278.22	7,609.64	336.01	1,800.36	276.57	155.67	32,059.25	3,407.68
Butte	2,983,602.00	192.54	717.29	2,122.03	1,101.61	3,603.67	1,880.45	3,344.75	147.69	791.33	121.57	1,262.84	15,285.77	2,027.57
Camas	3,242,609.00	258.24	962.04	2,846.10	1,477.50	4,833.30	2,522.10	4,486.04	198.08	1,061.35	163.04	819.24	19,627.03	1,499.00
Canyon	25,743,930.66	1,761.27	6,561.42	19,411.24	10,077.00	32,964.52	17,201.42	30,596.06	1,350.99	7,238.69	1,112.00	3,397.42	131,672.03	25,864.64
Caribou	3,503,431.04	264.51	985.40	2,915.22	1,513.38	4,950.66	2,583.33	4,594.96	202.89	1,087.12	167.00	1,409.13	20,673.60	2,165.84
Cassia	11,283,562.00	743.66	2,770.41	8,195.96	4,254.79	13,918.53	7,262.92	12,918.50	570.43	3,056.38	469.51	1,935.30	56,096.39	11,194.05
Clark	4,529,647.93	342.09	1,274.42	3,770.23	1,957.25	6,402.66	3,341.02	5,942.64	262.40	1,405.96	215.98	1,340.29	26,254.94	1,615.63
Clearwater	9,022,220.98	588.43	2,192.12	6,485.15	3,366.65	11,013.20	5,746.87	10,221.91	451.36	2,418.39	371.51	151.40	43,006.99	3,213.63
Custer	3,878,726.91	298.24	1,111.05	3,286.93	1,706.35	5,581.92	2,912.73	5,180.86	228.76	1,225.73	188.30	1,893.50	23,614.37	2,688.27
Elmore	10,460,945.17	761.27	2,836.04	8,390.10	4,355.57	14,248.21	7,434.95	13,224.50	583.94	3,128.77	480.64	2,523.73	57,967.72	5,271.43
Franklin	8,515,010.00	561.18	2,090.61	6,184.84	3,210.75	10,503.21	5,480.75	9,748.58	430.46	2,306.41	354.31	352.58	41,223.68	4,292.50
Fremont	9,223,354.81	683.87	2,547.68	7,537.03	3,912.72	12,799.53	6,679.00	11,879.90	524.57	2,810.65	431.77	1,096.69	50,903.41	8,737.62
Gem	4,631,757.11	318.05	1,184.84	3,505.23	1,819.68	5,952.64	3,106.18	5,524.95	243.96	1,307.14	200.80	802.78	23,966.25	7,352.70
Gooding	8,333,677.00	606.68	2,260.11	6,686.28	3,471.06	11,354.75	5,925.09	10,538.93	465.35	2,493.39	383.03	1,655.68	45,840.35	4,709.99
Idaho	13,821,032.47	948.85	3,534.83	10,457.43	5,428.78	17,758.98	9,266.93	16,483.02	727.82	3,899.70	599.07	1,743.72	70,849.13	7,507.25
Jefferson	9,100,831.99	625.01	2,328.39	6,888.28	3,575.93	11,697.81	6,104.11	10,857.33	479.41	2,568.73	394.60	494.60	46,014.20	4,357.15
Jerome	7,699,979.90	687.49	2,561.17	7,576.93	3,933.42	12,867.28	6,714.35	11,942.78	527.34	2,825.53	434.05	1,240.27	51,310.61	7,767.17
Kootenai	17,959,659.11	1,221.85	4,551.84	13,466.13	6,990.70	22,868.42	11,933.12	21,225.36	937.22	5,021.69	771.42	256.75	89,244.50	15,862.38
Latah	18,961,996.00	1,354.10	5,044.54	14,923.73	7,747.38	25,343.74	13,224.77	23,522.83	1,038.67	5,565.24	854.93	367.16	98,987.09	11,028.74
Lemhi	4,832,075.00	338.38	1,260.60	3,729.37	1,936.02	6,333.26	3,304.80	5,878.23	259.56	1,390.72	213.64	2,045.22	26,689.80	2,172.84
Lewis	8,224,220.00	587.88	2,190.10	6,479.16	3,363.55	11,003.03	5,741.56	10,212.48	450.94	2,416.16	371.17	200.12	43,016.15	4,265.20
Lincoln	6,507,162.00	447.17	1,655.88	4,928.33	2,558.45	8,369.38	4,367.28	7,768.05	343.00	1,837.84	282.33	890.73	33,458.44	3,278.96
Madison	6,927,485.00	475.68	1,772.09	5,242.53	2,721.57	8,902.97	4,645.72	8,263.31	364.87	1,955.01	300.33	531.09	35,175.17	5,799.11
Minidoka	7,978,692.00	646.35	2,407.91	7,123.55	3,698.06	12,097.33	6,312.59	11,228.16	495.79	2,656.46	408.08	668.52	47,742.80	7,080.81
Nez Perce	17,137,530.73	1,194.18	4,448.78	13,161.24	6,832.42	22,350.65	11,662.94	20,744.79	916.00	4,907.99	753.96	1,358.23	88,331.18	16,489.98
Oncida	5,841,013.00	482.02	1,795.71	5,312.42	2,757.85	9,021.65	4,707.64	8,373.46	369.74	1,981.07	304.33		35,105.89	3,335.78
Owyhee	6,142,102.50	413.24	1,539.45	4,554.35	2,364.30	7,734.27	4,035.87	7,178.57	316.98	1,698.37	260.90	4,946.23	35,042.53	3,463.87
Payette	5,703,945.00	430.75	1,604.73	4,747.42	2,464.54	8,062.15	4,206.96	7,482.89	330.41	1,770.37	271.96	694.37	32,066.55	12,217.25
Power	8,638,123.63	593.18	2,209.81	6,537.49	3,393.82	11,102.08	5,793.25	10,304.41	454.99	2,437.91	374.51	437.22	43,638.67	6,043.77
Shoshone	20,997,775.00	1,268.56	4,725.89	13,981.02	7,258.00	23,742.81	12,389.39	22,036.92	973.06	5,213.69	800.92	188.61	92,578.87	32,689.26
Teton	2,779,400.17	220.20	820.33	2,426.85	1,259.85	4,121.31	2,150.57	3,825.21	168.90	905.00	139.02	333.48	16,370.72	2,526.95
Twin Falls	27,747,449.17	2,095.81	7,807.71	23,098.25	11,991.04	39,225.85	20,468.69	36,407.53	1,607.60	8,613.62	1,323.21	2,672.79	155,312.10	25,238.28
Valley	4,965,844.00	375.85	1,400.17	4,142.23	2,150.37	7,034.41	3,670.67	6,529.00	288.29	1,544.69	237.29	1,204.81	28,577.78	1,848.82
Washington	9,875,391.00	677.97	2,525.70	7,472.01	3,878.96	12,689.09	6,621.37	11,777.39	520.04	2,786.40	428.04	1,837.17	51,214.14	6,081.41
	\$ 476,815,543.73	\$ 33,186.12	\$123,630.77	\$365,748.32	\$189,871.65	\$621,120.21	\$324,110.68	\$576,493.61	\$ 25,455.48	\$136,392.03	\$ 20,952.34	\$ 63,814.79	\$ 2,480,776.00	\$439,774.23

CLASSIFICATION BY FUNCTION OF ALL REVENUE COLLECTED BY THE SEVERAL COUNTIES FROM TAX LEVIES, PENALTY ON DELINQUENT TAXES, CASH REVENUE INCLUDING INTEREST ON DELINQUENT TAXES, AND FEES EARNED BUT NOT REPORTED DURING 1923

(Continued)

Counties	COUNTY						SPECIAL TAXING DISTRICTS				Total Taxation	Total Other Sources	Total From All Sources
	Administration (Except Schools)		Bond Red. & Int. (County Only)		Schools		Highway & Road Districts Taxation	Cities & Villages Taxation	Drainage Districts Wtr Master & Irrigat'n Taxation	Highways, Cities & Drainage Other Sources			
	Taxation	Other Sources	Taxation	Other Sources	Taxation	Other Sources							
Ada	\$ 133,648.33	\$ 45,188.08	\$ 3,036.69	\$152,603.35	\$ 659,732.76	\$ 73,465.83	\$ 9,131.22	\$ 308,721.32	\$ 40,404.89	\$ 5,691.02	\$ 1,346,620.55	\$ 378,397.24	\$ 1,725,017.79
Adams	39,226.07	8,142.17	15,786.09	3,855.06	49,295.89	7,850.55		6,582.33	530.27	1,076.09	136,166.54	22,979.80	159,146.34
Bannock	245,683.08	87,203.74			578,932.01	78,900.62	23,726.86	44,607.54	2,894.65	26,789.77	1,451,520.74	215,053.12	1,666,573.86
Bear Lake	64,263.07	20,903.33	10,696.51	118.30	135,411.81	20,733.99		53,920.73		418.10	309,761.47	45,542.98	355,304.45
Benewah	75,974.64	21,368.83	13,190.04	1,723.36	182,808.45	11,798.70	77,751.87	29,532.32	23,482.66	14,089.01	450,828.31	55,197.27	506,025.58
Bingham	133,055.64	27,635.42	8,844.83	21,445.20	414,838.81	48,274.86		2,369.92	104,183.15	5,396.36	7,959.24	117,089.75	872,819.46
Blaine	129,436.49	24,944.99	19,968.37	528.30	96,301.79	15,164.69		4,224.83	7,877.24	13,516.19	3,412.88	307,286.29	49,112.86
Boise	43,770.70	14,130.36	3,540.80	492.77	25,754.76	5,334.62		5,734.93	276.40	69.46	2,414.64	97,967.65	121,388.55
Bonner	136,578.78	22,702.26	16,655.96	14,159.88	272,265.14	27,154.34	54,984.81	69,517.46	3,123.88	2,330.51	636,413.05	73,959.67	710,372.72
Bonneville	92,682.00	67,458.54	38,549.16	950.87	297,838.10	31,558.09		197,317.80	1,186.77	8,323.31	709,864.08	123,725.78	833,589.86
Boundary	74,441.67	10,656.58	28,580.29	9,524.10	108,150.14	9,234.19	16,616.45	17,710.55	15,810.16	2,284.75	293,368.51	35,107.30	328,475.81
Butte	29,537.66	8,568.41	6,862.29	293.15	68,003.31	4,511.70	815.01	6,130.70		1,040.49	126,634.74	16,441.32	143,076.06
Camas	33,076.03	8,804.61	12,321.93	1,709.06	33,514.66	5,785.58	1,573.17	2,289.17	316.50	1,442.00	102,718.49	19,240.25	121,958.74
Canyon	423,027.74	59,316.56	5,134.25	23,560.15	556,685.56	85,644.53	57,963.87	264,305.40	22,404.37	49,816.51	1,461,193.22	244,202.39	1,705,395.61
Caribou	68,283.36	11,909.01	6,997.95	4,432.77	53,389.85	7,056.13	1,541.00	23,533.23	2,174.16	1,794.71	176,593.15	27,358.46	203,951.61
Cassia	79,694.62	33,030.29	5,077.50	344.99	273,512.12	36,824.51	41,221.09	51,377.05	6,690.98	25,556.87	513,669.75	106,950.71	620,620.46
Clark	29,483.29	10,876.54	1,811.86	60.09	61,372.67	6,643.64	42,540.94	8,551.06	740.68	3,892.41	170,755.44	23,088.31	193,843.75
Clearwater	149,769.25	20,566.46			57,355.76	995.46	99,084.59	12,466.10		6,291.98	361,682.69	31,067.53	392,750.22
Custer	51,923.32	9,488.53	8,533.20	5,029.89	64,473.58	7,108.05		9,002.05	6,916.07	3,736.78	164,462.59	28,051.52	192,514.11
Elmore	62,766.11	12,772.60	16,737.63	1,036.42	121,546.27	10,952.48	36,337.21	36,913.08	1,608.64	12,544.00	333,876.66	42,576.93	376,453.59
Franklin	63,110.60	11,134.14	4,257.48	8,643.44	166,359.16	24,024.68		83,987.57		15,506.89	358,938.49	63,601.65	422,540.14
Fremont	50,719.98	23,302.46	18,456.17	13,536.01	170,397.28	30,131.07	317.85	84,346.15	2,053.63	11,577.60	377,194.47	87,284.76	464,479.23
Gem	48,629.53	27,713.25	4,631.27	1,346.39	107,032.37	15,827.74	8,260.17	19,927.58	12,563.65	6,710.27	225,010.82	58,950.35	283,961.17
Gooding	41,697.78	12,179.12	12,491.50	57.62	155,624.01	3,667.02	54,824.61	27,996.56	14,614.09	12,757.46	353,088.90	33,371.21	386,460.11
Idaho	76,015.43	15,025.67			168,474.51	29,517.38	56,107.85	25,699.92		23,793.76	397,146.84	75,844.06	472,990.90
Jefferson	54,608.81	8,188.08			182,632.92	16,018.06	26,343.00	19,647.67	4,355.21	2,882.75	333,601.81	31,446.04	365,047.85
Jerome	51,589.84	15,184.54	15,403.34	14,018.79	168,914.24	12,704.18	42,143.82	59,636.57	12,628.81	8,686.21	401,627.23	58,355.89	459,983.12
Kootenai	140,867.99	38,209.08	14,809.60	6,258.31	337,804.03	39,842.38	56,146.62	123,123.71	1,220.52	34,561.67	763,216.97	134,733.82	897,950.79
Latah	74,913.17	17,237.70			249,233.20	35,574.02	138,443.19	70,932.33	6.65	32,584.38	632,515.63	96,424.84	728,940.47
Lemhi	53,939.24	15,420.69	15,630.64	5,014.51	69,137.48	7,727.04	79.75	14,209.69	2,494.39	941.65	182,180.99	31,276.73	213,457.72
Lewis	32,935.15	6,218.06			94,585.24	8,453.66	55,848.93	23,128.99		13,073.18	249,514.46	32,010.10	281,524.56
Lincoln	39,048.34	5,188.59	7,809.28	69.47	109,687.49	4,230.91	49,860.51	15,187.56	8,042.12	8,615.06	263,093.74	21,382.99	284,476.73
Madison	69,276.06	13,644.21	17,319.01	11,315.90	148,538.93	17,927.73	2,479.68	98,392.42		10,362.75	371,181.27	59,049.70	430,230.97
Minidoka	31,912.42	14,234.64	5,584.67	159.04	175,641.10	20,902.79	57,746.29	86,361.77	3,191.24	24,058.85	408,180.29	66,436.13	474,616.42
Nez Perce	104,538.79	25,866.06	1,713.76	41,679.37	244,620.32	23,966.54	80,119.68	146,929.29		4,049.03	666,253.02	112,050.98	778,304.00
Oneida	35,351.41	6,991.22	2,921.60	8,658.23	116,187.24	18,735.89		22,546.60		2,535.43	212,112.74	40,756.55	252,869.29
Owyhee	71,862.17	9,045.08	8,598.81	5,754.68	84,695.59	6,123.44	5,226.64	1,063.81	1,739.22	2,167.31	208,228.77	26,554.38	234,783.15
Payette	37,171.37	14,735.34	2,851.24	1,943.61	117,326.74	25,273.09	29,376.27	46,980.87	25,284.49	3,903.78	291,057.53	58,078.07	349,135.60
Power	60,466.85	15,151.43	6,046.68	332.68	145,115.20	12,985.83	73,246.92	20,312.38		15,960.58	348,826.70	50,474.29	399,300.99
Shoshone	172,181.86	67,642.40	20,997.78	2,971.17	256,171.76	27,417.77	16,839.92	72,069.85		11,803.72	630,840.04	142,524.32	773,364.36
Teton	37,689.15	10,601.46	11,119.16	3,628.38	76,052.73	15,300.48		9,881.85	617.83	3,821.21	151,731.44	35,878.48	187,609.92
Twin Falls	108,237.05	108,269.98	19,424.48	12,557.34	583,967.83	39,969.47	233,396.98	360,812.54	16,745.44	70,985.82	1,477,896.42	257,020.89	1,734,917.31
Valley	45,786.83	12,662.59	12,450.22	133.78	45,060.60	10,589.17		7,535.94		535.13	139,411.37	25,769.49	165,180.86
Washington	59,252.35	16,000.03	14,813.08	13,718.16	136,705.64	21,487.38		39,993.27	1,120.49	765.01	303,098.97	58,051.99	361,150.96
	\$ 3,658,124.02	\$ 1,035,518.13	\$ 430,655.12	\$ 393,659.59	\$ 8,221,140.05	\$ 963,395.28	\$ 1,462,426.45	\$ 3,136,987.43	\$ 253,944.47	\$ 503,544.57	\$ 19,653,062.54	\$ 3,335,891.80	\$ 22,988,954.34

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