

STATE OF IDAHO

REPORT *of the* AUDITOR

TO THE

SEVENTEENTH LEGISLATURE



Receipts and Disbursements

Jan. 3, 1921-Dec. 30, 1922

E. G. GALLET
STATE AUDITOR

STATE OF IDAHO
OFFICE OF STATE AUDITOR

RECEIPTS CLASSIFIED BY SOURCE JANUARY 3, 1921, TO DECEMBER 30, 1922

DEPARTMENT	Total Receipts	REVENUE RECEIPTS										NON-REVENUE RECEIPTS					APPORTIONMENT			
		Taxes	Licenses	Charges for Services	Fees	Fines	Escheats	Subventions and Grants	Rents	Interest	Minor Sales	Total Receipts from Revenue	Transfers	Bonds and Treasury Notes Sold	Investments Sold	Refunds of Expenses	Trust Receipts	Total Non-Revenue Receipts	General Fund	Endowment and Special Funds
From Express Companies.....	\$ 22,491.14	\$ 22,491.14																	\$ 22,491.14	\$.....
From Counties.....	6,260,128.42	5,807,160.88	414,705.64	353.06	33,797.25	537.12	3,574.47												1,704,304.44	4,555,823.98
Agriculture, Department of.....	147,653.49		2,759.00	36,005.26	73,836.73														4,513.50	143,139.99
Attorney General.....	52.95																		52.95	52.95
Auditor.....	11,253.73		350.00																52.95	10,977.65
Audit Commission.....	67.50																		67.50	67.50
District Court.....	2,167.55				2,087.00														2,167.55	2,167.55
Finance Department—Banking.....	34,491.18		1,197.34	9,537.79	18,319.99														34,491.18	34,491.18
Insurance.....	436,719.29		408,726.83		27,869.29														436,719.29	436,719.29
Governor's Department—Budget and Tax.....	45.00																		45.00	45.00
Education, Board of.....	16,019.37				11,117.00														13,051.37	2,968.00
Albion Normal.....	25,755.39			8,359.68		5.26					1,272.40								13,051.37	2,968.00
Lewiston Normal.....	25,901.39			16,926.50							1,314.63								25,151.81	604.84
Industrial Training School.....	20,785.12			2,288.33							29.63								25,269.88	631.51
Technical Institute.....	68,676.68			24,799.85							1.07								6,188.53	6,637.81
Deaf and Blind School.....	3,147.49										8,899.13								14,596.59	6,637.81
University.....	444.98				400.00						8,502.33								13,997.45	54,347.88
Board of Teachers' Retirement.....	13.46				13.46						954.53								2,192.96	3,147.49
State Seed Commission.....	200.00				200.00						400.00								44.98	44.98
Industrial Accident Board.....	42,686.80				42,686.80						400.00								13.46	13.46
Insurance Manager.....	457,555.97				457,430.47						13.46								200.00	200.00
Land Department.....	711,854.18			454.95	7,485.78						200.00								42,686.80	42,686.80
Law Enforcement—Motor Vehicle Registration.....	2,946.10		2,825.50								42,686.80								457,555.97	457,555.97
Athletic Commission.....	12,301.91				12,301.91						42,686.80								125.50	125.50
Fish and Game.....	332,381.20		302,810.95								42,686.80								411,225.14	8,121.56
Occupational Registration.....	162,728.57		161,710.20								42,686.80								8,121.56	703,732.62
Penitentiary.....	19,017.04			253.75							80.83								670.60	670.60
Public Investments, Department of.....	3,957,008.83				2,576.93						280,089.59								120.60	120.60
Public Welfare Administration.....	14,963.90		12,636.00		260.00	1,081.52					280,089.59								120.60	120.60
Idaho Insane Asylum.....	7,916.10			4,434.67							12,517.89								163,505.02	411,225.14
North Idaho Sanitarium.....	21,003.12			5,216.50							12,517.89								163,505.02	411,225.14
State Sanitarium.....	2,616.93			2,577.00							12,517.89								163,505.02	411,225.14
Lava Hot Springs.....	31,883.94			25,900.80							12,517.89								163,505.02	411,225.14
Soldiers' Home.....	9,234.67										12,517.89								163,505.02	411,225.14
Public Utilities.....	1,112.72				1,112.72						12,517.89								163,505.02	411,225.14
Public Works—Capitol Maintenance.....	977.28										12,517.89								163,505.02	411,225.14
State Highway.....	4,861,041.40			1,977,180.16							12,517.89								163,505.02	411,225.14
Heyburn Park.....	3,274.20										12,517.89								163,505.02	411,225.14
Reclamation, Department of.....	73,148.21				19,171.42						12,517.89								163,505.02	411,225.14
Secretary of State.....	203,627.25	157,553.50		14.00	41,922.85						12,517.89								163,505.02	411,225.14
Supreme Court.....	7,831.63				7,827.76						12,517.89								163,505.02	411,225.14
Treasurer.....	6,656,213.11			592.00							12,517.89								163,505.02	411,225.14
Tuberculosis Commission.....	2,503.85										12,517.89								163,505.02	411,225.14
U. S. Government.....	166,090.21										12,517.89								163,505.02	411,225.14
Veterans' Welfare.....	25.00										12,517.89								163,505.02	411,225.14
Historical Society.....	1.60										12,517.89								163,505.02	411,225.14
Vocational Education.....	363.20										12,517.89								163,505.02	411,225.14
Immigration and Labor.....	1.66										12,517.89								163,505.02	411,225.14
TOTALS.....	\$24,838,324.71	\$5,987,205.52	\$1,307,758.96	\$2,114,894.30	\$ 760,417.36	\$ 22,878.98	\$ 13,762.54	\$2,769,470.70	\$ 423,034.52	\$1,486,940.41	\$ 116,384.03	\$15,002,747.32	\$ 126,053.43	\$6,146,545.15	\$2,870,528.27	\$ 88,404.21	\$ 604,046.33	\$9,835,577.39	\$5,982,008.71	\$18,856,316.00

STATE OF IDAHO
OFFICE OF STATE AUDITOR
DISBURSEMENTS CLASSIFIED BY OBJECT, JANUARY 3, 1921, TO DECEMBER 30, 1922
FROM GENERAL FUND

DEPARTMENTS	Total	Personal Services	Services Other Than Personal	Materials	Supplies	Fixed Charges and Contributions	Payment of Debts and Refunds	Equipment	Structures and Non-Structural Improvements	Land	Losses and Contingencies
Agricultural—Administration.....	\$ 26,551.56	\$ 21,651.67	\$ 2,376.61	\$ 135.55	\$ 1,629.82	\$ 495.71	\$ 1.00	\$ 261.20	\$.....	\$.....	\$.....
Animal Industry.....	60,749.94	28,225.78	12,382.95	5.75	2,052.07	504.23	17,036.46	542.70			
Pet Stock Show.....	750.00					750.00					
Plant Industry.....	31,724.58	22,196.06	7,783.07	127.47	1,206.67	153.00		258.31			
Plant Industry (1-3-21 to 3-15-21).....	813.71	719.55	94.16								
Farm Markets (1-3-21 to 3-15-21).....	3,003.13	2,713.32	119.61	.45	169.75						
State Seed Show.....	5,000.00					5,000.00					
Adjutant General.....	48,589.28	20,232.96	10,148.26	1,426.50	2,761.79	12,212.78		172.54			1,634.45
National Guard.....	763.84	763.84									
Attorney General.....	37,912.26	35,543.71	1,734.24		559.38	21.04		53.89			
Travel Outside State.....	310.59		310.59								
Auditor.....	35,655.03	30,896.58	2,246.44	7.35	1,786.38	36.78		681.50			
Board of Equalization.....	1,961.10	208.49	879.17		620.89	10.00		242.55			
Board of Education.....	55,245.24	37,992.61	11,910.09	3.12	4,589.96	54.26		695.20			
Honorarium Board.....	875.00	875.00									
Teachers' Certification.....	7,769.91	7,029.91	286.90		453.10						
District Court.....	227,066.56	202,980.04	24,001.27			85.25					
Finance—Bureau of Banking.....	45,553.63	27,547.04	16,131.13		1,621.18	47.65		206.63			
Blue Sky.....	3,823.45	264.00	3,463.23		96.22						
Commerce and Industry (1-3-21 to 3-15-21).....	1,249.42	750.00	465.77		33.65						
Insurance.....	14,492.04	10,252.74	3,572.50		481.91	166.89		18.00			
Public Accounts.....	31,427.33	26,058.52	4,586.20		514.64	122.17		145.80			
G. A. R.....	2,400.00	1,390.00	444.32		307.70	243.58		14.40			
Governor.....	26,252.06	21,393.10	4,192.89		654.04	12.03					
Travel Outside State.....	418.47		268.47			150.00					
Maintenance of Home.....	3,000.00					3,000.00					
Budget and Taxation.....	20,789.17	15,494.46	3,994.92		446.18	29.35		824.26			
Return of Fugitives.....	1,805.45	113.00	1,691.10		1.35						
Highway Sale of Bonds.....	84,705.01	16.80	84,687.16		1.05						
Historical Society.....	7,616.97	4,898.00	633.74	30.25	173.93			1,881.05			
Immigration.....	13,758.29	9,823.29	2,857.45	8.75	425.25	168.20		475.35			
Land Department—Administration.....	52,919.03	38,827.49	11,595.28		1,812.68	487.21		196.37			
Protective Associations.....	89,993.16	7,964.52	2,280.78	315.34	639.03	78,755.79		37.70			
Special Cruising.....	6,514.86	2,769.17	3,223.15	2.20	258.84			261.50			
Law Enforcement—Constabulary.....	26,222.37	15,197.90	5,537.54	292.33	1,439.03	362.58		3,392.99			
Constabulary (Emergency).....	4,425.82	2,678.00	1,238.39	83.15	324.28	102.00					
Motor Vehicle Registration.....	41,305.55	10,140.58	25,140.22		1,612.32	99.50	3,989.90	323.03			
License, Bureau of.....	41,257.04	24,698.58	12,177.96	116.96	2,656.23	313.62	2.00	1,291.69			
Return of License Fees.....	60.00						60.00				
Legislature (Sixteenth Session).....	87,278.90	47,512.94	35,843.77	1.80	3,188.84			731.55			
Lieutenant Governor.....	742.98	561.11	181.87								
Mining Department.....	14,455.80	7,797.05	5,916.69		581.94	24.45		135.67			
Official Bonds.....	5,013.15					5,013.15					
Party Convention.....	7,497.28		7,497.28								
Presidential Electors.....	527.10	20.00	507.10								
Public Investments.....	36,493.09	24,427.60	2,171.97		3,152.29	4,620.99	1,809.99	310.25			
Interest Rebates.....	2,875.82						2,875.82				
Public Utilities.....	77,077.07	63,987.75	9,545.12		2,282.40	1,197.40		64.40			
Public Welfare.....	59,239.78	46,219.39	9,126.71	15.63	3,171.08	235.95		471.02			
Venereal Disease.....	5,000.00	201.00	2,826.51	5.40	32.88		1,934.21				

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STATE OF IDAHO
OFFICE OF STATE AUDITOR
DISBURSEMENTS CLASSIFIED BY OBJECT, JANUARY 3, 1921, TO DECEMBER 30, 1922
FROM GENERAL FUND—CONTINUED

DEPARTMENT	Total	Personal Services	Services Other Than Personal	Materials	Supplies	Fixed Charges and Contributions	Payment of Debts and Refunds	Equipment	Structures and Non-Structural Improvements	Land	Losses and Contingencies
Public Works—Administration.....	15,738.92	14,079.67	775.70	13.37	479.11	90.62		300.45			
Capitol Furnishings.....	10,000.00		736.84	26.22				9,236.94			
Capitol Maintenance.....	94,868.43	51,056.36	24,936.48	1,293.61	11,780.87	4,122.34		1,678.77			
Supplies, Bureau of.....	18,913.21	14,444.91	1,920.81	501.51	1,312.75	115.00		618.23			
Reclamation.....	77,622.56	54,005.77	15,678.43	352.93	4,122.20	306.66		3,156.57			
Carey Act Relief.....	14,713.98						14,713.98				
Geological Survey.....	29,977.00	20,075.45	6,194.85	830.66	1,338.90	805.50		731.64			
Kootenai Valley Survey.....	1,992.19	1,130.00	851.44	5.25	2.25			3.25			
Snake River Improvement.....	15,000.00	3,001.55	1,714.21	156.55	256.33	1,923.00		131.94	7,816.42		
Western States' Association.....	5,716.00					5,716.00					
Secretary of State.....	42,426.34	26,174.79	8,948.84	10.30	6,450.20	14.72		827.49			
Section 7223, Compiled Statutes.....	96.05	96.05									
Supreme Court.....	90,397.28	84,368.49	3,768.23		1,293.40			967.16			
Law Libraries.....	14,118.54	5,783.50	3,591.75		574.94			2,371.28			
Soldiers' Memorial.....	3,000.00							3,000.00			
Traveling Library.....	10,934.38	5,340.00	898.24	21.05	420.03	9.28		4,245.78			
Treasurer.....	29,409.44	22,908.42	3,097.91		2,641.19	277.79		484.13			
Treasury Note Expense.....	1,992.04	1,040.00	772.04		180.00						
Veterans' Welfare.....	58,766.93	8,048.18	1,403.77		915.00	48,372.48		27.50			
Institutions											
Albion Normal.....	118,931.68	79,132.46	16,962.37	3,666.77	7,795.41	3,319.79	604.84	7,293.42	156.62		
Children's Home.....	17,700.00	17,700.00									
Bureau of Mines and Geology—Mines.....	12,500.00	8,058.92	2,483.22	220.03	1,143.17	18.89		575.77			
Mineral Resources.....	4,949.59	2,771.15	1,746.86	28.46	140.90			262.22			
Geological Survey.....	12,499.63	7,342.38	4,082.64	30.27	975.59			68.75			
Deaf and Blind School.....	136,557.44	75,091.39	12,065.92	3,762.98	23,740.55	1,900.89		16,256.45	705.83	3,033.43	
Idaho Insane Asylum.....	101,774.85	32,805.27	20,117.51	4,045.19	35,487.33	3,997.46	36.75	5,235.34			50.00
Idaho State Sanitarium.....	94,869.48	33,254.13	13,642.34	3,945.52	32,576.75	2,588.13		8,384.11	478.50		
Idaho Technical Institute.....	292,060.18	174,039.20	22,412.66	6,129.75	18,144.74	8,657.42	100.00	34,277.03	28,299.38		
Industrial Training School.....	234,247.00	73,345.76	29,564.24	35,908.58	62,331.51	4,999.91		24,766.70	3,330.30		
Lewiston Normal.....	228,212.86	162,206.88	22,249.09	5,402.71	11,943.09	3,688.19		18,012.54	4,710.36		
Lava Hot Springs.....	16,168.13	10,950.78	1,035.29	364.30	2,751.10	423.36		106.10	537.20		
Northern Idaho Sanitarium.....	106,304.55	30,178.81	6,348.72	5,017.75	53,782.57	775.28		10,201.42			
Penitentiary.....	134,920.50	40,461.51	17,373.40	16,542.53	51,562.63	3,622.08	68.00	5,279.85			10.50
University of Idaho—Maintenance.....	698,127.20	425,721.90	67,566.64	34,779.13	60,595.33	15,552.07	855.53	85,824.84	6,376.37	855.39	
Alfalfa Weevil.....	14,862.90	8,928.37	3,940.95	360.66	1,027.42	147.67		457.83			
Purchase of Land.....	10,235.55									10,235.55	
Pure Seed.....	9,891.75	8,113.10	1,137.45		429.35			211.85			
Agricultural Extension.....	127,555.56	86,183.52	35,951.64	118.73	3,893.28	665.01		743.38			
Vocational Education.....	44,828.18	14,828.39	4,372.46	1.50	2,492.23	22,877.91		255.69			
Vocational Rehabilitation.....	9,654.18	5,306.74	689.87		239.54	3,143.28		274.75			
Soldiers' Home.....	42,925.19	9,442.99	7,896.39	802.26	21,398.30	664.43		2,620.82	100.00		
TOTAL GENERAL FUND.....	\$4,366,391.51	\$2,440,450.34	\$ 703,001.78	\$ 126,916.57	\$ 465,956.71	\$ 258,067.79	\$ 44,088.48	\$ 259,579.54	\$ 52,510.98	\$ 14,124.37	\$ 1,694.95
TOTAL DEPARTMENTS.....	\$1,896,615.11	\$1,134,586.69	\$ 411,362.12	\$ 5,789.45	\$ 73,505.92	\$ 181,026.02	\$ 42,423.36	\$ 38,470.68	\$ 7,816.42	\$.....	\$ 1,634.45
TOTAL INSTITUTIONS.....	\$2,469,776.40	\$1,305,863.65	\$ 291,639.66	\$ 121,127.12	\$ 392,450.79	\$ 77,041.77	\$ 1,665.12	\$ 221,108.86	\$ 44,694.56	\$ 14,124.37	\$ 60.50

**DISBURSEMENTS CLASSIFIED BY OBJECT JANUARY 3, 1921, TO DECEMBER 30, 1922
FROM SPECIAL FUNDS**

SPECIAL FUNDS	Total	Personal Services	Services Other Than Personal	Materials	Supplies	Fixed Charges and Contributions	Payment of Debts and Refunds	Equipment	Structures and Non-Structural Improvements	Other Capital Outlays	Trust and Agency Accounts
Agricultural—Inspection.....	\$ 98,616.89	\$ 67,140.58	\$ 28,413.92	\$ 79.90	\$ 2,151.60	\$ 651.81	\$.....	\$ 179.08	\$.....	\$.....	\$.....
Predatory Animal.....	76,993.06	1,122.00	75,716.67		154.39						
Sheep Inspection.....	47,263.88	32,069.62	14,690.30		265.08	116.25	6.00	116.63			
Albion Normal School Interest.....	38,679.79	23,136.75	6,747.54	2,861.31	3,142.16	12.00		2,780.03			
Albion Normal Improvement.....	82.48		82.48								
Board of Education—Teachers' Certification.....	738.20		482.86		255.34						
Deaf and Blind School Interest.....	2,943.46	589.90	2,160.05		26.01		115.00	52.50			
Fish and Game.....	323,624.04	195,208.63	75,442.36	2,706.88	25,864.61	2,307.05	183.25	9,310.20	12,601.06		
Highway.....	6,824,213.73	875,694.18	336,764.10	224,179.92	103,439.03	34,619.62	9,280.23	86,982.42	5,118,967.54	34,286.69	
Highway Treasury Note Expense*.....	826.51	260.00	492.51		74.00						
Idaho Insane Asylum Interest.....	29,947.28	14,049.62	4,003.67	818.82	8,508.56	620.19	777.70	1,168.72			
Idaho Technical Institute Interest.....	27,547.00	19,490.05	2,529.11	100.55	1,310.26	3,745.26		371.77			
Industrial Administration.....	45,420.92	37,653.39	3,448.30	25.86	2,661.11	217.39		1,414.87			
Industrial Training School Interest.....	21,919.29	9,552.38	4,359.21	1,410.85	5,671.69	154.75		770.41			
Land Endowments—Agricultural College.....	94,740.26										94,740.26
Charitable Institutions.....	150,594.22										150,594.22
Insane Asylum.....	54,852.01										54,852.01
Normal School.....	202,659.90										202,659.90
Penitentiary.....	46,239.27										46,239.27
Public Building.....	5.24										5.24
Public School.....	1,600,186.97										1,600,186.97
School of Science.....	43,784.71										43,784.71
University.....	134,813.13										134,813.13
Lava Hot Springs.....	18,000.84	1,854.25	1,289.31	977.61	100.00			393.67	13,386.00		
Lava Hot Springs Sinking.....	35.00						35.00				
Law Enforcement—Athletic Commission.....	18,140.55	5,484.00	2,494.27		278.70	9,469.70		413.88			
Occupational Registration.....	744.70	150.00	415.80		62.40	25.00	50.00	41.50			
Lewiston Normal School Interest.....	39,995.85	20,556.47	7,192.76	1,311.36	8,607.27	182.24		1,457.97	687.78		
National Forest Reserve.....	218,330.06										218,330.06
Normal School Interest.....	79.32						79.32				
Northern Idaho Sanitarium Interest.....	26,449.67	11,297.08	2,977.17	717.29	10,493.22	350.76		614.15			
Penitentiary Interest.....	21,381.98	1,857.00	3,922.52	2,279.95	10,613.91	164.58	181.33	2,362.69			
Public Investments—Farm Loan Expense.....	21,967.39						21,967.39				
Public School Interest.....	1,191,323.18										1,191,323.18
Public Welfare—Tuberculosis Hospital.....	19,943.88	14,261.75	893.35	530.43	306.60	960.00	16.75	24,952.31	2,975.00		
Public Works—Capitol Building Construction.....	46,941.55	12,640.15	3,386.30	3,459.22	352.16	27.42			2,123.99		
Heyburn Park.....	216.43	176.89	28.75	1.05	9.20	.54					
Reclamation—Carey Act Trust.....	10,319.85										10,319.85
Headgate Circulating.....	25,766.44										25,766.44
Headgate Revolving.....	7,473.35										7,473.35
State Institutions Bond Sale.....	210.19		210.19								
State Institutions Improvements—Insane Asylum.....	107,740.54								107,740.54		
Idaho State Sanitarium.....	25,398.47								25,398.47		
Northern Idaho Sanitarium.....	102,577.39								102,577.39		
State Insurance Manager.....	61,585.94	48,612.29	7,649.59	11.25	4,124.64	407.46		780.71			
Compensation Awards.....	352,530.34						352,530.34				
Purchase of Investments.....	423,510.09										423,510.09
State Asylum and Sanitarium.....	384.17						384.17				
School Interest—Agricultural College.....	77,827.16										77,827.16
School of Science.....	53,517.38										53,517.38
University.....	67,915.65										67,915.65
Charitable Institutions.....	15.06						15.06				
Sheppard-Towner.....	6,391.05										6,391.05
Soldiers' Home Interest.....	16,521.72	8,952.90	1,503.05	72.73	4,959.58	351.50		681.96			
Federal Aid.....	25,183.49	5,727.78	2,876.80	437.52	15,197.22	603.42		340.75			
Supreme Court—Boise Law Library.....	6,594.00		3.00		95.00	13.30		6,482.70			
Lewiston Law Library.....	1,991.96				18.00			1,973.96			
Pocatello Law Library.....	2,088.12	25.00	8.50					2,054.62			
University of Idaho—Gopher Bounty.....	25,804.23	7,862.69	4,899.89	242.92	11,464.54	44.50		1,289.69			
Vocational Education.....	48,821.32										48,821.32
Vocational Rehabilitation.....	7,027.38										7,027.38
Chamberlain-Kahn.....	7,056.75										7,056.75
TOTAL SPECIAL FUNDS.....	\$12,954,494.68	\$1,415,425.35	\$ 595,084.33	\$ 242,225.42	\$ 220,206.28	\$ 55,044.74	\$ 385,621.54	\$ 146,987.19	\$5,386,457.77	\$ 34,286.69	\$4,473,155.37

*Memorandum Account.