

# EIGHTEENTH BIENNIAL REPORT

OF THE  
AUDITOR  
OF THE  
STATE OF IDAHO



OCTOBER 1, 1924  
SEPTEMBER 30, 1926



E. G. GALLET, State Auditor

EIGHTEENTH  
BIENNIAL REPORT

OF THE

AUDITOR

OF THE

STATE OF IDAHO



OCTOBER 1, 1924

SEPTEMBER 30, 1926



E. G. GALLET, State Auditor

## LIST OF TERRITORIAL AND STATE AUDITORS OF IDAHO

---

### TERRITORIAL AUDITORS

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

---

### STATE AUDITORS

Silas W. Moody .....	1891-1892
Frank C. Ramsey .....	1893-1896
J. H. Anderson .....	1897-1898
Bartlett Sinclair .....	1899-1900
E. W. Jones .....	1901-1902
Theo. Turner .....	1903-1904
Robert S. Bragaw .....	1905-1908
S. D. Taylor .....	1909-1912
F. L. Huston .....	1913-1916
Clarence Van Deusen .....	1917-1918
E. G. Gallet .....	1919-1926

---

### 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 .....	Equalization Clerk
Elsa M. Thompson .....	Classification Clerk
Susan F. Stamper .....	Classification Clerk
Jean Orr .....	Claim and Certificate Clerk
Fronia A. Davis .....	Stenographer

## REPORT OF THE STATE AUDITOR

State Auditor's Department,  
Boise, Idaho, Dec. 1, 1926.

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

Dear Sir:—

Pursuant to the requirements of Section 141, Idaho Compiled Statutes, I beg to submit herewith the eighteenth biennial report of this department for the period commencing October 1, 1924, and ending September 30, 1926.

In this foreword I have briefly touched upon such matters as in my opinion may be deemed of such interest to yourself and the legislature as to at least arouse discussion with reference thereto, and bring around the changes which may be considered necessary in order to effect a more satisfactory system of revenue and taxation.

To those officials having to do with the administration of our revenue laws, it is common knowledge that such laws are susceptible of great improvement, and that a general revision and codification should be had. While it may be too much to expect this result to be accomplished at the coming session of the legislature, some legislation could be enacted making the laws more workable and clear up some incongruities that exist.

A number of minor amendments to other laws which are considered necessary, but which it is probably no place to make mention of herein, will be called to the attention of the proper committees in the legislature by special letter from this department, thus avoiding burdening this report and your office with matters of comparatively little importance.

## REFUNDING BOND ISSUE

By an act passed in 1925 the state treasurer, with the approval of the governor, is authorized and directed to compromise and refund the bonded indebtedness of the state, or any portion thereof, whenever in his opinion it may be done at a saving to the state, by issuing and selling refunding bonds. Pursuant to said law the treasurer refunded \$500,000.00 of 4½ per cent Capitol Building Bonds issued in 1911, optional in 1921 and maturing in 1931, the refunding bonds carrying a rate of 4¼ per cent; also there were refunded \$76,500.00 of the 1911 General State Bonds, issued for various purposes, optional in 1921 and maturing in 1931, bearing rates of interest running from 4½ to 5 per cent, the rate of interest upon the refunding bonds being 4¼ per cent. At the same time there were refunded \$87,000.00 of the 1915 issue of State Highway

Bonds drawing 4½ per cent, optional in 1925 and maturing in 1935, at 4¼ per cent.

While the state had the option of paying any or all of the old bonds at the time the refunding bonds were sold, the latter bonds are straight serial in character running for a period of twenty years and of which the state is permitted to redeem 5 per cent each year, or an extension of the debt-paying period for a term of from ten to fourteen years beyond the time when the old bonds could have been retired.

## TREASURY NOTES

Under the provisions of Chapter 91, 1923 Session Laws, whenever there are no funds available in the General Fund of the State with which to pay state warrants drawn on such fund, the state treasurer, on approval of the State Board of Examiners, is authorized and directed to borrow money for the state in anticipation of the collection of taxes, in a principal sum not greater than 90 per cent of the taxes levied by the legislature for state general purposes and not yet received by the state. The loan is to be negotiated by the issuance and sale of treasury notes of the state, for fixed periods, not greater than twelve months, and bearing a rate of interest, payable at maturity, of not more than 6 per cent. The state ad valorem tax levy for the years 1925 and 1926 was \$3,350,000.00, against which amount treasury notes could be sold for a sum aggregating \$3,015,000, and the treasurer negotiated and sold during the biennium notes as follows:

Date	Amount	Rate of Interest
April 1, 1925 .....	\$1,000,000.00	3.89%
June 30, 1925 .....	500,000.00	3.60%
February 1, 1926 .....	1,000,000.00	4.20%
June 30, 1926 .....	500,000.00	3.70%

The total amount of interest paid or to be paid on the entire treasury note issue is \$117,400.00. The amount derived from each of the sales above mentioned was in excess of the outstanding warrants at the time of the sale, and under the law the state treasurer may invest the surplus money in United States bonds, certificates or notes, bonds of the state, registered warrants of the state or of any of the counties, independent or common school districts thereof.

The interest received on such investments varies from 4½ to 7 per cent per annum, thereby lessening the cost to the state of issuing treasury notes. The amount of interest earned by the General Fund during the biennium, either on daily balances or from investments, was \$134,124.26 or over \$16,000.00 in excess of the amount of interest to be paid on such notes. The practice of issuing such notes appears to be the least expensive method of financing the state until it is placed upon a cash basis, as it enables the treasurer to pay all General Fund warrants upon presentation, thus eliminat-

ing the payment of interest at 6 per cent on such warrants had they been registered, and overcomes the complaints heretofore made against accepting registered warrants due to the fact that it was generally necessary to discount the same in order to negotiate them.

### DELINQUENCIES

As an evidence of the improvement of the financial conditions of the state, there is due from five counties \$21,509.56 on account of 1925 property taxes, whereas at the beginning of the period covered by this report thirteen counties were indebted to the state on account of 1923 property taxes in the sum of \$163,548.96, all of which has been paid. The failure of one county to pay 1925 taxes in full is due to the fact that its funds are tied up in a bank that was closed, but fully protected by surety bonds.

In my last report to you, I stressed the fact that certain laws passed in 1923 were in my opinion largely responsible for the great amount of delinquent taxes carried by the various counties in the state, which amount on the second Monday in January, 1924, was \$7,748,912.23. During the past two years this has been materially reduced, the amount owing the counties on the second Monday in January, 1926, being \$6,519,694.15.

I cannot refrain from urging the recommendation in said report that the old law providing for the issuance and sale of tax certificates be revived, allowing the counties to offer for sale all real property upon which taxes are delinquent, issuing tax sale certificates to the purchasers of such property and to the county in cases where no offer was made by private individuals for same. The sale certificates owned by the county were, under said law, on sale by the county auditor for an amount equal to the face thereof with accrued interest, and were sufficiently attractive to investors to purchase same, thus enabling the county to collect back taxes, pay the state in full and to go on a cash basis. This would not prejudice the right of the owner or any party interested to redeem from the purchaser prior to issuance of the deed for the exact amount that would have been paid the county in redemption had the county retained the certificate.

### INHERITANCE TAX LAW

In two former reports I called attention to the unsatisfactory working of the inheritance tax law, and as time goes on its defects and shortcomings are becoming more apparent. In my last report covering the period ending September 30, 1924, the matter was touched upon again, in which I recommended that the law be repealed and one enacted similar to the California law. A bill was drafted in 1925, carrying into effect the ideas gathered from years

of experience with the present law and inspection of similar laws in other states, but failed to pass. I am of the opinion that had such bill become a law it would have simplified the method of taxing estates, been more easily enforceable and a source of greater revenue to the state. Under the existing statute abuse of discretionary power is possible and frequently indulged in.

The proposed bill followed closely the California provisions where the law is working very satisfactorily, and would enable the state to be represented in every appraisal of an estate. Under the law now existing no one appears to be directed to supervise its administration and no authority given or appropriation made for checking the records of the probate court having jurisdiction over estates in Idaho. Authority should be vested in some department to employ a person versed in the law to make a thorough and proper check of probate records, which could best be handled by an attorney acting under the direction of the attorney general. Not only could such attorney search the records but he could also instruct the probate judges in their duties, there being a great lack of knowledge of the law among all persons having anything to do therewith.

Illustrating inability to enforce the present law, there are five estates in one county probated a number of years ago from which inheritance taxes amounting at this time to over \$1,500.00 are due the state. Ineffectual efforts have been made several times during the past five years to collect said taxes under the method prescribed by the law, but no results have been secured. While it would appear that under Section 141 of the Compiled Statutes this office is empowered to institute action for the collection of such taxes, the attorney general is of the opinion that the procedure set out in the inheritance tax law is exclusive, and that no other provision of law can be invoked.

### HEAD GATE CIRCULATING FUND

Chapter 219, Compiled Statutes of Idaho, provides that if any appropriator or user of public water neglects or refuses to put in suitable headgates and controlling works at the points of diversion and rating flumes or other measuring devices, the Department of Reclamation may cause same to be put in under its direction at the expense of the user or owner of such works. Further provision is made that the department may file a statement of costs and expenses for doing said work with the county recorder for presentation to the Board of County Commissioners, which board shall pay the same to the department by a warrant drawn on the current expense fund of the county and shall add the amount of such costs and expense to the taxes of the owner or owners of the canal or ditch whereon the improvement is made. The law carried an ap-

appropriation of \$25,000.00 as a revolving fund for carrying out the provisions of this chapter.

Pursuant to this law the Department of Reclamation installed such works in the Raft River country, Cassia County, in 1921, and presented claims therefor to the Commissioners of said county aggregating \$12,113.37. The county paid on said claims \$6,322.02, but the water users represented by the unpaid amount of \$5,791.35, took the matter into court, attempting to restrain the county from paying same, where it dragged along for several years, not being finally determined until early in the year 1926. Compromise was effected whereby \$693.36 was stricken from the claim and the balance paid. The state incurred \$525.21 in expenses of witnesses in the action, or a total loss to said Circulating Fund of over twelve hundred dollars, for which it will never be reimbursed.

A repetition of this case can occur at any time and in which the state may suffer a further loss. This is one of the few paternalistic laws still remaining on our statutes, and I do not see much justification for its existence nor why the State should be called upon to assume a risk of this character. I believe the law should either be repealed or so amended as to insure the state being reimbursed for work performed.

#### GEM IRRIGATION DISTRICT STATE LAND RECLAMATION FUND

An appropriation of \$98,000.00 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 the use of said fund 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.

In May, 1925, the district presented to the State Board of Land Commissioners its claim for said \$98,000.00, accompanied by a contract executed by the district attempting or purporting to relieve the State of all past or future assessments upon the state land within the district. The claim was approved by the State Board of Land Commissioners and by the State Board of Examiners, but this department declined to issue the warrant upon the ground that the act appropriating the money was unconstitutional. Mandamus proceedings were instituted in the supreme court to compel the issuance of the warrant, but said court held the act unconstitutional. A petition for rehearing was granted and the matter is still pending.

#### MOTOR VEHICLE LICENSE FEES

In 1925 the Legislature amended the law with respect to licensing motor vehicles, the fees for the different classes of vehicles being considerably reduced compared with the rates in effect January 1, 1925; the law also provided that only 10 per cent of all moneys collected in any county from the licensing of motor vehicles and from dealers and manufacturers of motor vehicles and from fines and penalties collected therein should be paid the state instead of the 25 per cent theretofore required to be paid. The law became effective March 10, 1925.

One county in the state resisted the payment to the state of 25 per cent of the motor vehicle license fees collected prior to the above mentioned date, alleging that the law was retrospective and covered all licenses issued since the first day of the year. An action was brought against the treasurer of said county and a writ of mandate issued requiring payment of the full 25 per cent to the state. The county appealed to the supreme court which court sustained the lower court, and the county subsequently paid the amount due the state, amounting to \$3,472.13.

#### REFUND OF MOTOR VEHICLE LICENSE FEES

On March 10th, 1925, Chapter 177, 1925 Session Laws, became effective, reducing the fees for registration of motor vehicles, but prior to that date thousands of car owners had paid their fees for said year, same being in excess of the rates established by the new law.

Provision is made in the act for county commissioners to order warrants drawn on the county treasurers for refund of that portion of the excess of such fees as has accrued to the counties, and there is appropriated from the state highway fund so much as is necessary to refund that portion that accrued to said fund.

Application for the refunds from the state were required to be filed with the Commissioner of Law Enforcement on or before April 15th, 1925, on blanks prescribed for that purpose.

As the amount due each person was small, the Commissioner devised a form of claim whereby the claimant assigned his claim to the assessor of his county, and by this arrangement but one claim was filed for each county rather than several thousand had each person presented his claim to the state, the assessor of the county filing claim for the amount due residents thereof, supported by assigned claims of licensees. In a majority of the counties the entire amount of refund due from state and county was paid those entitled to same, the counties relying upon the payment by the state of the assessor's claim in full for the state's proportion of re-

funds in order to reimburse the county fund from which was paid to individual license payers the amount due them from the state.

The assessor's claim could not be paid in full by the state for the reason that the act appropriated for refund from the highway fund that portion of money received from the counties that accrued to said fund. Prior to March 10, 1925, 25 per cent of motor license fees collected by counties belonged to the state, but this amount did not all accrue to the state highway fund.

Chapter 36, 1915 Sessions Laws, which authorized the issuance and sale of \$200,000.00 in state highway bonds, provided for a redemption fund to pay the principal of and interest upon said bonds, consisting of 10 per cent of all moneys collected from the licensing of motor vehicles, consequently only 90 per cent of the amount received from the counties accrued to the state highway fund, the remaining 10 per cent being credited to the state highway redemption fund.

As a result of the above provision all that could be paid upon county assessor's refund claims was the 90 per cent that accrued to the state highway fund, and each assessor's claim was reduced 10 per cent, such claim calling for the full 25 per cent remitted to the county.

The total amount due the various counties on account of such reductions is \$978.42.

## INACTIVE FUNDS AND APPROPRIATIONS

### 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 no provision is made for expending the same.

The amount in the fund is \$36.00.

### Gem Irrigation District Land Reclamation Fund

In 1923 the Legislature established this fund, an appropriation of \$98,000.00 being made therefor, for the purpose of aiding in reclaiming state land lying within the Gem Irrigation District. It is under the control of the State Board of Land Commissioners, its use being 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 lands within the said district belonging to the state or in which the state is interested by outstanding sale certificates.

Mandamus action was brought against this department by the Irrigation District to compel the issuance of warrant in payment

of the \$98,000.00, claim for which had been approved by the State Land Board and the Board of Examiners, but warrant not issued by the State Auditor, the constitutionality of the law being questioned.

June 1st, 1926, the Supreme Court held the law unconstitutional, but the matter is still pending, a petition for rehearing having been granted by said Court.

### Teachers' Retirement Fund

This fund was created by the Legislature in 1921 for the purpose of paying an annuity to teachers in the public schools of the state or any 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 this 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 amount in the fund is \$24.04.

### Bureau of Supplies Revolving Fund

The fund was created by the Legislature in 1923 by appropriating \$5,000.00 out of the General Fund, to be used for the purchase of supplies and equipment for the various state departments and institutions, but no use has ever been made of it.

I suggest that the law be repealed and money transferred back to the General Fund.

### Soldiers' Memorial Appropriation

In 1919 an appropriation of \$50,000.00 was made for the purpose of aiding counties of the State to erect memorials to the memory of service men who lost their lives in the World war, and defraying the expenses of the Commission provided by the act to determine the kind and character of such memorials. Under the provisions of the law any county was entitled to receive from the state \$1,000.00 for such purpose when the County Commissioners shall appropriate a like amount therefor, each county being given two years within which to avail itself of the privilege of receiving the \$1,000.00.

The law was amended in 1921 by substituting a County Com-

mission in each county for the State Commission, providing that any association in a county might receive \$1,000.00 from the state upon making an appropriation of similar amount for memorial purposes, and extending the time within which the appropriation might be claimed to four years.

In 1923 the section relative to time limit was repealed. While the money has been available nearly eight years, only fifteen counties have taken advantage of it.

The balance in the appropriation at this time is \$34,336.58.

### ASSESSMENT OF CAR COMPANIES

Another unsatisfactory law contended with is the one relative to the assessment of car companies. Each company reports to the State Board of Equalization the number of miles made by its cars in the State of Idaho during the year and the average number of miles traveled per day. The railroad companies transporting said cars also render a statement showing the total mileage made by the cars of each company over their lines in the State of Idaho. The board then determines the value of the cars and such valuation is distributed among the counties in the state in proportion to main track mileage of the roads in such counties. The county auditors apportion such valuation among the various taxing districts in the county for taxation purposes.

Following the receipt of a number of complaints of counties that they were unable to collect the taxes of such car companies, an investigation was instituted to ascertain the amount of delinquent taxes due from car companies in the state. Twenty of the forty-four counties responded to the questionnaires, which disclosed that the amount of such delinquent taxes in said counties was a little over \$3,700.00. It is reasonable to assume that a like amount was owing to the other twenty-four counties of the state, indicating that the counties were carrying delinquent taxes amounting to \$7,500.00 against the car companies. The weakness of the law seems to be that there are no adequate remedies provided to enforce the payment of said taxes unless it be to distrain and sell a car of some delinquent company when it enters the state, which is an impractical mode of procedure; and another thing, the property of the car companies is personal in character and as the law respecting the assessment of personal property contemplates that the taxes shall be paid at the time of assessment there is no interest or penalty provided for failure so to do. The only amount that can be collected in taxes from the car companies is that amount actually due for the year of assessment.

Not only have the counties failed to collect the amount of taxes spread on the rolls but they have been required to pay state taxes on the valuations of the car companies certified to each one and

from which it appears they can get no relief. It has been suggested that the law could be amended to bring it in line with the laws of some of the other western states, imposing a fixed tax levy of \$2.50 or \$3.00 on each \$100.00 assessed valuation of the car companies as determined by the State Board of Equalization, such taxes to be paid into the General Fund of the state. The valuation of car companies in the state for 1926 was \$984,051.00, which has been apportioned on the mileage basis to the several counties. Just what is the amount of tax that will accrue to each county by reason of such valuations certified, I am unable to say as such valuation is subject to county taxes and the taxes of the various taxing districts to which the valuation has been apportioned. A state tax of \$2.50 per hundred on the above mentioned valuation would have approximated \$24,600.00 for state general purposes and the ad valorem tax levy could be reduced in proportion. So long as the law remains in its present shape, valuation of car companies will be certified to the counties and they will be charged therewith and pay state taxes upon same, taking chances upon collecting the taxes from the companies. Judging from the amount of trouble experienced by the counties in collecting from certain companies, they might be willing to forego any revenue derived from this source and not object to the law being changed providing for the tax being paid to the State General Fund. Any loss sustained by reason of inability to collect the taxes from any company under the proposed law would be sustained by the state and not the counties.

### PREDATORY ANIMAL TAX

The Legislature in 1925 repealed the law providing for the payment of bounty for the extermination of certain predatory animals. There is an annual tax levy of three mills on the dollar of the assessed valuation of sheep and one-half mill on the dollar of the assessed valuation of cattle, horses and hogs levied for the extermination of predatory animals. At the time the bounty law was repealed there was outstanding in predatory animal claims approximately \$100,000.00. The Eighteenth session of the Legislature made a levy of one-sixteenth of a mill on all taxable property of the state for the year 1925 to supplement the predatory tax levy in order to pay the outstanding bounty claims. The amount received from such levy together with the predatory tax received or to be received from the aforesaid levy was estimated to be sufficient to pay all outstanding claims. The amount of outstanding claims at this time is about \$31,000.00. The estimated amount to be received from the 1926 tax rolls is \$35,000.00 to which may be added \$3,000.00 still due from counties for the year 1925. There will be sufficient funds to pay all of such claims when the 1926 taxes have been paid in full, and section 1880 of the Compiled Statutes, fixing the special tax levy on live stock for the payment of predatory claims, can be



revealed, effecting a saving to the live stock owners of from \$30,000.00 to \$35,000.00 per annum.

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

To my official office force, I am also deeply indebted for the manner in which they have performed their several duties; the credit which this department may be entitled to for the manner in which it has performed its duties, if any, is chiefly to be attributed to the zeal and interest shown in the performance of their several duties and without which no official can hope to discharge his duties satisfactorily.

Very respectfully yours,

E. G. GALLET, State Auditor.

#### 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 October 1, 1924 .....		\$ 23,938.65
Cash Receipts .....		59,849.94
Receipts by Transfers .....		543.92
Disbursements by Warrants .....	\$ 83,629.94	
Returned Checks .....	401.00	
Balance September 30, 1926 .....	301.57	
	\$ 84,332.51	\$ 84,332.51

#### AGRICULTURAL COLLEGE FUND

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

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 446.15
Cash Receipts .....		71,155.41
Receipts by Transfers .....		3,536.49
Disbursements by Warrants .....	\$ 74,587.97	
Returned Checks .....	379.08	
Balance September 30, 1926 .....	171.00	
	\$ 75,138.05	\$ 75,138.05

#### 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 expense incurred by the department in making any or all inspections.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 3,544.28
Cash Receipts .....		112,284.03
Receipts by Transfers .....		516.00
Receipts by Cancelled Warrants .....		127.50
Disbursements by Warrants .....	\$113,749.51	
Returned Checks .....	42.00	
Balance September 30, 1926 .....	2,680.30	
	\$116,471.81	\$116,471.81

#### 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 State Normal School, a levy of 1-8 mill on the dollar being made for the years 1921 and 1922 for such purpose. The act was declared

unconstitutional by the Supreme Court and in 1925 the Legislature directed the state auditor to credit the respective counties with the sum paid by each by reason of said tax, such credit to be applied on any advalorem or other taxes owing to the state. The amount involved was \$48,096.33.

Balance October 1, 1924 .....		\$ 48,096.33
Disbursements by Transfers .....	\$ 48,096.33	
	\$ 48,096.33	\$ 48,096.33

#### 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 October 1, 1924 .....		\$ 926.88
Receipts by Transfers .....		48,273.98
Disbursements by Warrants .....	\$ 38,315.96	
Disbursements by Transfers .....	460.63	
Balance September 30, 1926 .....	10,424.27	
	\$ 49,200.86	\$ 49,200.86

#### 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 October 1, 1924 .....		\$ 3,879.36
Cash Receipts .....		13,194.00
Receipts by Transfers .....		240.54
Disbursements by Warrants .....	\$ 11,110.21	
Balance September 30, 1926 .....	6,203.69	
	\$ 17,313.90	\$ 17,313.90

#### 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 examinations of applicants.

A fee of \$5.00 was prescribed to be paid to the State Treasurer by every member of the bar, the fund thereby created to be disbursed by order of the Board of Commissioners. In a test case brought to determine the question whether the legislature had made any appropriation of the funds paid to the state treasurer by reason of this law, it was held that the legislature had failed to

appropriate the same for any purpose, but in 1925 a subsequent act was passed remedying the defect.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 4,510.00
Cash Receipts .....		6,900.00
Disbursements by Warrants .....	\$ 5,341.50	
Balance September 30, 1926 .....	6,068.50	
	\$ 11,410.00	\$ 11,410.00

#### 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.

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 1,404.53
Cash Receipts .....		3,715.00
Disbursements by Warrants .....	\$ 4,998.67	
Balance September 30, 1926 .....	120.86	
	\$ 5,119.53	\$ 5,119.53

#### 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.
Balance October 1, 1924 .....		\$ 5,000.00
Balance September 30, 1926 .....	\$ 5,000.00	
	\$ 5,000.00	\$ 5,000.00

#### CAPITOL BUILDING CONSTRUCTION FUND

This fund was created in 1919 by the sale of \$900,000 of state bonds for constructing and furnishing two wings of the Capitol Building.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 185.11
Disbursements by Warrants .....	\$ 185.11	
	\$ 185.11	\$ 185.11

## REPORT OF STATE AUDITOR

## 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 October 1, 1924 .....		\$ 1,959.84
Cash Receipts .....		4,977.26
Receipts by Transfers .....		83.00
Disbursements by Warrants .....	\$ 1,821.53	
Balance September 30, 1926 .....	5,198.57	
	\$ 7,020.10	\$ 7,020.10

## 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.
Balance October 1, 1924 .....		\$ 170.88
Cash Receipts .....		102.13
Disbursements by Warrants .....	\$ 247.13	
Balance September 30, 1926 .....	25.88	
	\$ 273.01	\$ 273.01

## 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, educational, penal and reformatory institutions.

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 25,999.74
Cash Receipts .....		93,394.98
Receipts by Transfers .....		22.50
Disbursements by Warrants .....	\$117,681.24	
Returned Checks .....	475.23	
Balance September 30, 1926 .....	1,260.75	
	\$119,417.22	\$119,417.22

## REPORT OF STATE AUDITOR

## 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 .....		\$118,191.25
Receipts by Transfers .....		2,234.35
Disbursements by Warrants .....	\$ 262.74	
Returned Checks .....	457.76	
Disbursements by Transfers .....	119,705.20	
	\$120,425.70	\$120,425.70

## DEAF AND BLIND SCHOOL FUND

Receipts into this fund consist of one-thirtieth of the proceeds of the investment of the Charitable Institutions Endowment Fund; interest on deferred payments on the purchase price of said lands; and rentals of lands belonging to this fund.

This fund is used in assisting to maintain and operate the Deaf and Blind School at Gooding.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 859.85
Receipts by Transfers .....		4,484.85
Disbursements by Warrants .....	\$ 358.75	
Balance September 30, 1926 .....	4,985.95	
	\$ 5,344.70	\$ 5,344.70

## EDUCATIONAL INSTITUTIONS IMPROVEMENT FUND

1923-1924

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

## REPORT OF STATE AUDITOR

Normal School, 5 per cent; Albion Normal School, 4 per cent; Industrial Training School, 5 per cent.

	Dr.	Cr.
Balance October 1, 1924 .....	\$113,386.06*	
Cash Receipts .....		\$192,801.48
Receipts by Transfers .....		9,128.34
Cancelled Warrants .....		799.26
Disbursements by Warrants .....	78,934.94	
Interest paid on Registered Warrants .....	7,331.01	
Disbursements by Transfers .....	100.00	
Balance September 30, 1926 .....	2,977.07	
	\$202,729.08	\$202,729.08

\*Overdraft.

## EDUCATIONAL INSTITUTIONS IMPROVEMENT FUND, 1925

Created in 1925 by the sale of \$265,000.00 of state bonds, supplemented by an appropriation of \$95,000.00 out of the General Fund, for the purpose of paying the cost of certain construction, extensions and improvements at the Albion State Normal School, Idaho Technical Institute and the University of Idaho.

	Dr.	Cr.
Cash Receipts .....		\$265,000.00
Receipts by Transfers .....		95,000.00
Disbursements by Warrants .....	\$357,039.01	
Balance September 30, 1926 .....	2,960.99	
	\$360,000.00	\$360,000.00

## ESCHEAT SUSPENSE FUND

Under the law of succession, when a person dies intestate leaving as his next of kin non-resident foreigners, the latter have two 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, and from any other unclaimed property, are placed in the Escheat Suspense Fund awaiting the claim of persons entitled to receive the same, and are not apportioned to the Public School Endowment Fund as the proceeds of other escheated property are handled.

This is in the nature of a trust fund and money is paid out of said fund upon the certificate of the probate court making the distribution, the state auditor drawing a warrant therefor when such evidence is produced to prove the right of the claimant to succeed thereto. At the end of eighteen months, if no one succeeds to the proceeds of the estate, the money is transferred to the Public School Endowment Fund.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 15,813.06
Cash Receipts .....		11,251.70
Disbursements by Warrants .....	\$ 321.25	
Disbursements by Transfers .....	17,249.86	
Balance September 30, 1926 .....	9,493.65	
	\$ 27,064.76	\$ 27,064.76

## REPORT OF STATE AUDITOR

## FARM LOAN EXPENSE FUND

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

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 3,822.74
Cash Receipts .....		8,501.70
Receipts by Transfers .....		254.40
Receipts by Cancelled Warrants .....		21.60
Disbursements by Warrants .....	\$ 8,807.67	
Returned Checks .....	20.00	
Balance September 30, 1926 .....	3,772.77	
	\$ 12,600.44	\$ 12,600.44

## FARM MORTGAGE FUND

This fund was created in 1923 by an appropriation of \$25,000.00 out of the General Fund, supplemented by an additional appropriation of \$65,000.00 in 1925, and is used in the payment of delinquent taxes, water assessments and expenses of mortgage foreclosure on lands and premises securing farm mortgages held by the state.

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 390.82
Cash Receipts .....		15,200.81
Receipts by Transfers .....		78,645.35
Receipts by Cancelled Warrants .....		539.67
Disbursements by Warrants .....	\$ 91,375.47	
Disbursements by Transfers .....	254.40	
Balance September 30, 1926 .....	3,146.78	
	\$ 94,776.65	\$ 94,776.65

## 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.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 51,180.14
Cash Receipts .....		332,046.10
Receipts by Cancelled Warrants .....		560.10
Disbursements by Warrants .....	\$317,785.11	
Disbursements by Transfers .....	11,163.51	
Balance September 30, 1926 .....	54,837.72	
	\$383,786.34	\$383,786.34

## REPORT OF STATE AUDITOR

## FORESTERS' SPECIAL FUND

This fund was created in 1925 for the purpose of providing supplies, tools and equipment for forest protective districts and other facilities for the protection of forest lands from fires, the sum of \$10,000.00 being appropriated from the General Fund as a nucleus.

Receipts into the fund are from the supplies, tools, equipment and facilities furnished owners of forest land by the State Forester, one-half of all fines collected for violation of the Forestry law where the information leading to conviction is furnished by Federal, State or Forest Protective Association employees, and all interest and 10 per cent penalties derived from the enforcement of the Forestry law.

	Dr.	Cr.
Cash Receipts .....		\$ 291.53
Receipts by Transfers .....		10,000.00
Disbursements by Warrants .....	\$ 10,084.48	
Balance September 30, 1926 .....	207.05	
	<u>\$ 10,291.53</u>	<u>\$ 10,291.53</u>

## FOREST PROTECTION FUND

This fund was created in 1925 for the protection and preservation of the forest resources of the state and defraying the expense incident thereto.

Receipts into the fund are from allotments from the Government for forest fire prevention, detection and suppression, or other forest protective work, and from forest land owners in reimbursement of expenditures made from the fund in cases where the state has protected their holdings owing to failure or neglect of the owners to do so.

	Dr.	Cr.
Cash Receipts .....		\$ 86,496.39
Disbursements by Warrants .....	\$ 65,700.23	
Balance September 30, 1926 .....	20,796.16	
	<u>\$ 86,496.39</u>	<u>\$ 86,496.39</u>

## GAME PREDATORY ANIMAL FUND

This fund was created in 1923, and consists of 25c set aside from each license of whatsoever kind sold, and from the proceeds of the sale of furs coming into the possession of the Fish and Game Department.

It was expended in the destruction of predatory animals, paying bounties for their destruction, and for any other use and purpose connected therewith. The fund has been superseded by the Game Warden's Predatory Animal Fund created in 1925.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 14,355.32
Cash Receipts .....		6,877.25
Receipts by Transfers .....		163.51
Disbursements by Warrants .....	\$ 21,396.08	
	<u>\$ 21,396.08</u>	<u>\$ 21,396.08</u>

## REPORT OF STATE AUDITOR

## GAME WARDEN'S PREDATORY ANIMAL FUND

The legislature in 1925 created this fund, which consists of \$6,000.00 transferred annually from the Fish and Game Fund, and the proceeds from the sale of furs taken under the provisions of the Game law.

It is expended in the destruction of predatory animals and predatory birds, payment of bounty thereon, and for any other purpose connected therewith.

	Dr.	Cr.
Cash Receipts .....		\$ 319.25
Receipts by Transfers .....		11,000.00
Disbursements by Warrants .....	\$ 7,986.43	
Balance September 30, 1926 .....	3,332.82	
	<u>\$ 11,319.25</u>	<u>\$ 11,319.25</u>

## 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 on the conditions 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 on lands within the said district belonging to the state, or in which the state is interested by outstanding sale contracts. The Supreme Court on June 1, 1926 held the act unconstitutional, but it is still pending before said court upon a petition for rehearing.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 98,000.00
Balance September 30, 1926 .....	\$ 98,000.00	
	<u>\$ 98,000.00</u>	<u>\$ 98,000.00</u>

## GENERAL FUND

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

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 490,020.12
Cash Receipts .....		4,367,886.87
Receipts by Transfers .....		207,451.56
Receipts by Cancelled Warrants .....		15,787.84
Disbursements by Warrants .....	\$ 4,727,539.91	
Disbursements Interest on Registered Warrants .....	4,976.92	
Returned Checks .....	97.90	
Disbursements by Transfers .....	207,807.29	
Balance September 30, 1926 .....	140,724.37	
	<u>\$ 5,081,146.39</u>	<u>\$ 5,081,146.39</u>

## 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 October 1, 1924 .....		\$ 38,027.58
Cash Receipts .....		276,469.75
Receipts by Transfers .....		18,094.85
Bonds Paid .....	\$193,000.00	
Interest Coupons Paid .....	75,104.38	
Returned Checks .....	224.90	
Disbursements by Transfers .....	15,906.04	
Balance September 30, 1926 .....	48,356.86	
	\$332,592.18	\$332,592.18

## GLANDERS INDEMNITY FUND

This fund was created in 1925 by the levy of one-fourth mill upon each dollar of assessable value of horses, mules and asses in the state.

It is expended in compensating or indemnifying owners of horses mules and asses for the destruction of such animals because of glanders.

	Dr.	Cr.
Cash Receipts .....		\$ 1,123.43
Receipts by Transfers .....		42.84
Disbursements by Warrants .....	\$ 27.50	
Returned Checks .....	1.80	
Balance September 30, 1926 .....	1,126.97	
	\$ 1,166.27	\$ 1,166.27

## 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 October 1, 1924 .....		\$ 727.84
Disbursements by Warrants .....	\$ 727.84	
	\$ 727.84	\$ 727.84

## 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 October 1, 1924 .....		\$ 16,340.79
Cash Receipts .....		1,147.04
Disbursements by Warrants .....	\$ 1,690.37	
Balance September 30, 1926 .....	15,797.46	
	\$ 17,487.83	\$ 17,487.83

## 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.
Balance October 1, 1924 .....		\$ 1,082.72
Cash Receipts .....		3,275.40
Disbursements by Warrants .....	\$ 4,318.95	
Balance September 30, 1926 .....	39.17	
	\$ 4,358.12	\$ 4,358.12

## IDAHO INDUSTRIAL TRAINING SCHOOL FUND

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

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

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 24,487.74
Receipts by Transfers .....		31,878.71
Receipts by Cancelled Warrants .....		124.70
Disbursements by Warrants .....	\$ 27,527.39	
Balance September 30, 1926 .....	28,963.76	
	\$ 56,491.15	\$ 56,491.15

## IDAHO SOLDIERS SETTLEMENT FUND

This fund was created in 1919, being an appropriation from the General Fund 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 conditional 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.

Congress failed to act and the legislature in 1925 repealed the law and ordered the amount of money in said fund transferred to the General Fund of the State.

	Dr.	Cr.
Balance October 1, 1924 .....		\$100,000.00
Disbursement by Transfer .....	\$100,000.00	
	<u>\$100,000.00</u>	<u>\$100,000.00</u>

#### IDAHO TECHNICAL INSTITUTE 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 the land sold.

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 21,595.74
Receipts by Transfers .....		33,878.71
Receipts by Cancelled Warrants .....		530.31
Disbursements by Warrants .....	\$ 30,635.53	
Balance September 30, 1926 .....	25,369.23	
	<u>\$ 56,004.76</u>	<u>\$ 56,004.76</u>

#### 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 \$47,433.25 for the purpose of paying the salaries and expenses of the Industrial Accident Board and its employees.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 57,337.91
Cash Receipts .....		44,654.72
Receipts by Cancelled Warrants .....		74.00
Disbursements by Warrants .....	\$ 46,867.82	
Balance September 30, 1926 .....	55,198.81	
	<u>\$102,066.63</u>	<u>\$102,066.63</u>

#### INSANE ASYLUM ENDOWMENT FUND

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

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 10,396.52
Cash Receipts .....		44,795.24
Receipts by Transfers .....		2,495.41
Disbursements by Warrants .....	\$ 48,935.60	
Returned Checks .....	135.00	
Disbursements by Transfers .....	531.82	
Balance September 30, 1926 .....	8,084.75	
	<u>\$ 57,687.17</u>	<u>\$ 57,687.17</u>

#### INSANE ASYLUM FUND

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 192.17
Cash Receipts .....		32,086.16
Receipts by Transfers .....		921.06
Disbursements by Warrants .....	\$ 33,482.41	
Returned Checks .....	176.25	
Balance September 30, 1926 .....	540.73	
	<u>\$ 34,199.39</u>	<u>\$ 34,199.39</u>

#### IRRIGATION DISTRICT TRUST FUNDS

The law of 1923 provides that the board of directors of any irrigation district organized under the laws of this State, may, by resolution, provide for the collection of district assessments by county officers instead of the district treasurer.

Such money so collected is paid over to the state treasurer who shall act as treasurer of the district for the purpose of receiving and disbursing the same in payment of the district's bond and United States contract obligations and the interest thereon.

#### Hillsdale Irrigation District Trust Fund

	Dr.	Cr.
Cash Receipts .....		\$24,229.42
Interest Coupons Paid .....	\$ 23,730.00	
Balance September 30, 1926 .....	499.42	
	<u>\$ 24,229.42</u>	<u>\$ 24,229.42</u>

## Sunnydell Irrigation District Trust Fund

	Dr.	Cr.
Cash Receipts .....		\$ 8,027.42
Bonds Paid .....	\$ 5,000.00	
Interest Coupons Paid .....	2,340.00	
Balance September 30, 1926 .....	687.42	
	\$ 8,027.42	\$ 8,027.42

## Sunnydell Irrigation District U. S. Storage Trust Fund

	Dr.	Cr.
Cash Receipts .....		\$ 1,818.59
Interest Coupons Paid .....	\$ 1,725.41	
Balance September 30, 1926 .....	93.18	
	\$ 1,818.59	\$ 1,818.59

## 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 1925 the legislature appropriated from such revenue for the years 1925-26 the sum of \$25,870 for the maintenance, operation, improvements and repairs of the property during said biennium.

The present law provides that all moneys in said fund over and above the amounts specifically appropriated from time to time for maintenance, operation, improvements and repairs to the grounds and buildings and bathing facilities should 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 Lava Hot Springs Bond issue authorized in 1921 and the \$25,000.00 bond issue authorized in 1925.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 4,075.67
Cash Receipts .....		69,651.97
Receipts by Transfers .....		174.25
Receipts by Cancelled Warrants .....		4.16
Disbursements by Warrants .....	\$ 62,397.39	
Interest Paid on Registered Warrants .....	8.53	
Disbursements by Transfers .....	3,001.21	
Balance September 30, 1926 .....	8,498.92	
	\$ 73,906.05	\$ 73,906.05

## 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 October 1, 1924 .....		\$ 20,205.61
Receipts by Transfers .....		2,826.96
Interest Coupons Paid .....	\$ 9,493.75	
Disbursements by Transfers .....	1,925.00	
Balance September 30, 1926 .....	11,613.82	
	\$ 23,032.57	\$ 23,032.57

## LEWISTON LAW LIBRARY FUND

This fund is derived from fees paid by attorneys and notaries residing in the following counties:

Benewah, Bonner, Boundary, Clearwater, Idaho, Kootenai, Latah, Lewis, Nez Perce, Shoshone, and that part of Valley County formerly included in Idaho County.

The money is used for the maintenance and benefit of the Lewiston Law Library.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 4,014.17
Cash Receipts .....		2,195.00
Disbursements by Warrants .....	\$ 2,247.14	
Balance September 30, 1926 .....	3,962.03	
	\$ 6,209.17	\$ 6,209.17

## LEWISTON NORMAL SCHOOL FUND

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 7,813.61
Receipts by Transfers .....		46,273.99
Disbursements by Warrants .....	\$ 16,983.82	
Disbursements by Transfers .....	460.63	
Balance September 30, 1926 .....	36,643.15	
	\$ 54,087.60	\$ 54,087.60

## 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 Common School Fund of the county, provided that when any portion of a Forest Reserve is embraced within the boundary of a Highway District or a Good Roads District, the County Treasurer shall apportion the 75 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 .....		\$287,538.84
Disbursements by Warrants .....	\$287,538.84	
	\$287,538.84	\$287,538.84



## NORMAL SCHOOL ENDOWMENT FUND

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

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 11,533.90
Cash Receipts .....		97,488.11
Receipts by Transfers .....		2,123.17
Disbursements by Warrants .....	\$105,142.19	
Returned Checks .....	761.00	
Disbursements by Transfers .....	2,975.10	
Balance September 30, 1926 .....	2,266.89	
	<u>\$111,145.18</u>	<u>\$111,145.18</u>

## 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 .....		\$ 91,142.94
Receipts by Transfers .....		1,449.51
Disbursements by Warrants .....	\$ 61.36	
Returned Checks .....	823.12	
Disbursements by Transfers .....	91,707.97	
	<u>\$ 92,592.45</u>	<u>\$ 92,592.45</u>

## NORTH IDAHO SANITARIUM FUND

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

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 640.35
Receipts by Transfers .....		31,878.74
Receipts by Cancelled Warrants .....		77.50
Disbursements by Warrants .....	\$ 32,307.76	
Balance September 30, 1926 .....	288.83	
	<u>\$ 32,596.59</u>	<u>\$ 32,596.59</u>

## PENITENTIARY ENDOWMENT FUND

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

This is also an irreducible fund.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 7,123.10
Cash Receipts .....		24,266.83
Receipts by Transfers .....		67,419.14
Disbursements by Warrants .....	\$ 98,245.26	
Balance September 30, 1926 .....	563.81	
	<u>\$ 98,809.07</u>	<u>\$ 98,809.07</u>

## 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 October 1, 1924 .....		\$ 1,525.15
Cash Receipts .....		31,713.09
Receipts by Transfers .....		16,936.48
Receipts by Cancelled Warrants .....		23.63
Disbursements by Warrants .....	\$ 48,902.81	
Balance September 30, 1926 .....	1,295.54	
	<u>\$ 50,198.35</u>	<u>\$ 50,198.35</u>

## 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 Commission in the payment of sums credited to convicts on account of their labor, for the construction of buildings and expenses of the said penitentiary other than the maintenance and operation thereof, and for the payment of the Idaho State Penitentiary Improvement bonds of 1911 and 1913.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 7,380.12
Receipts by Transfers .....		52,000.00
Receipts by Cancelled Warrants .....		106.10
Disbursements by Warrants .....	\$ 35,324.74	
Disbursements by Transfers .....	20,000.00	
Balance September 30, 1926 .....	4,161.48	
	<u>\$ 59,486.22</u>	<u>\$ 59,486.22</u>

## 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.
Balance October 1, 1924 .....		\$ 451.97
Cash Receipts .....		1,391.00
Receipts by Cancelled Warrants .....		3.50
Disbursements by Warrants .....	\$ 819.34	
Balance September 30, 1926 .....	1,027.13	
	\$ 1,846.47	\$ 1,846.47

## 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.
Balance October 1, 1924 .....		\$ 424.78
Cash Receipts .....		2,212.37
Receipts by Transfers .....		50.40
Disbursements by Warrants .....	\$ 1,511.82	
Balance September 30, 1926 .....	1,175.73	
	\$ 2,687.55	\$ 2,687.55

## POCATELLO LAW LIBRARY FUND

This fund is derived from fees paid by attorneys and notaries residing in the following counties:

Bannock, Bear Lake, Bingham, Bonneville, Butte, Clark, Caribou, Custer, Franklin, Fremont, Jefferson, Lemhi, Madison, Oneida, Power and Teton.

The money is used for the benefit of the Law Library at Pocatello.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 3,683.10
Cash Receipts .....		2,427.50
Disbursements by Warrants .....	\$ 3,025.35	
Balance September 30, 1926 .....	3,085.25	
	\$ 6,110.60	\$ 6,110.60

## PREDATORY ANIMAL FUND

This fund is derived from an annual tax levy of three mills on the dollar of the assessed valuation of all sheep and one-half mill on the dollar of the assessed valuation of cattle, horses and hogs, and is used for the extermination of predatory animals in the state.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 1,789.66
Cash Receipts .....		100,287.62
Receipts by Transfers .....		2,127.41
Receipts by Cancelled Warrants .....		1,260.00
Disbursements by Warrants .....	\$ 90,866.50	
Returned Checks .....	237.57	
Balance September 30, 1926 .....	14,360.62	
	\$105,464.69	\$105,464.69

## PUBLIC BUILDING ENDOWMENT FUND

Sec. 6. Idaho Admission Bill, grants to the State 50 sections of unappropriated public lands for the purpose of erecting public buildings at the capital of the state for legislative, executive and judicial purposes.

Chapter 29, 1925 Session Laws, authorizes the State Treasurer to pay and retire Capitol Building Bonds from any moneys in his possession belonging to the Public Building Endowment Fund whenever any of said bonds may become callable under the provisions and terms of such bonds.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 74,160.55
Cash Receipts .....		17,809.72
Receipts by Transfers .....		2,262.64
Disbursements by Warrants .....	\$ 40,203.64	
Bonds Paid .....	15,000.00	
Balance September 30, 1926 .....	39,029.27	
	\$ 94,232.91	\$ 94,232.91

## PUBLIC BUILDING INTEREST AND SINKING FUND

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 46,469.67
Cash Receipts .....		712,398.79
Receipts by Transfers .....		30,515.50
Bonds Paid .....	\$546,000.00	
Interest Coupons Paid .....	124,382.50	
Returned Checks .....	178.05	
Balance September 30, 1926 .....	118,823.41	
	\$789,383.96	\$789,383.96

## 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 October 1, 1924 .....		\$ 230,800.76
Cash Receipts .....		1,438,299.12
Receipts by Transfers .....		35,561.85
Disbursements by Warrants .....	\$ 1,667,055.96	
Returned Checks .....	1,683.07	
Balance September 30, 1926 .....	35,922.70	
	<u>\$ 1,704,661.73</u>	<u>\$ 1,704,661.73</u>

## PUBLIC SCHOOL FUND

The receipts into this fund are from interest on Public School Endowment moneys loaned; interest on deferred payments on land; rentals of public school lands; and certain fines designated by statute.

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 81,037.96
Cash Receipts .....		1,118,993.52
Receipts by Transfers .....		104,620.37
Disbursements by Warrants .....	\$ 1,219,771.35	
Returned Checks .....	1,855.54	
Disbursements by Transfers .....	283.20	
Balance September 30, 1926 .....	82,741.70	
	<u>\$ 1,304,651.79</u>	<u>\$ 1,304,651.79</u>

## 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 of 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 on 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.

## Agriculture Department

	Dr.	Cr.
Cash Receipts .....		\$ 29,252.31
Sight Drafts Paid .....	\$ 26,320.80	
Disbursements by Transfers .....	2,000.00	
Balance September 30, 1926 .....	931.51	
	<u>\$ 29,252.31</u>	<u>\$ 29,252.31</u>

## Albion Normal

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 325.00
Cash Receipts .....		17,579.64
Sight Drafts Paid .....	\$ 17,311.95	
Disbursements by Transfers .....	.25	
Balance September 30, 1926 .....	592.44	
	<u>\$ 17,904.64</u>	<u>\$ 17,904.64</u>

## Attorney General

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 181.63
Cash Receipts .....		5,334.55
Sight Drafts Paid .....	\$ 5,422.35	
Balance September 30, 1926 .....	93.83	
	<u>\$ 5,516.18</u>	<u>\$ 5,516.18</u>

## Board of Education

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 171.06
Cash Receipts .....		2,070.84
Sight Drafts Paid .....	\$ 2,055.94	
Balance September 30, 1926 .....	185.96	
	<u>\$ 2,241.90</u>	<u>\$ 2,241.90</u>

## Bureau of Insurance

	Dr.	Cr.
Cash Receipts .....		\$ 2,541.05
Sight Drafts Paid .....	\$ 1,648.35	
Disbursements by Transfers .....	500.00	
Balance September 30, 1926 .....	392.70	
	<u>\$ 2,541.05</u>	<u>\$ 2,541.05</u>

## REPORT OF STATE AUDITOR

## Deaf and Blind School

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 247.54
Cash Receipts .....		6,202.39
Sight Drafts Paid .....	\$ 5,649.33	
Disbursements by Transfers .....	500.00	
Balance September 30, 1926 .....	300.60	
	\$ 6,449.93	\$ 6,449.93

## Historical Society

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 182.95
Cash Receipts .....		202.24
Sight Drafts Paid .....	\$ 235.19	
Balance September 30, 1926 .....	150.00	
	\$ 385.19	\$ 385.19

## Idaho Technical Institute

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 1,647.65
Cash Receipts .....		34,764.36
Sight Drafts Paid .....	\$ 28,895.75	
Disbursements by Transfers .....	5,000.00	
Balance September 30, 1926 .....	2,516.26	
	\$ 26,412.01	\$ 36,412.01

## Industrial Accident Board

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 532.23
Cash Receipts .....		6,119.17
Sight Drafts Paid .....	\$ 6,006.63	
Balance September 30, 1926 .....	644.77	
	\$ 6,651.40	\$ 6,651.40

## Industrial Training School

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 1,456.82
Cash Receipts .....		15,830.76
Sight Drafts Paid .....	\$ 15,976.30	
Balance September 30, 1926 .....	1,311.28	
	\$ 17,287.58	\$ 17,287.58

## Land Commissioner

	Dr.	Cr.
Cash Receipts .....		\$ 5,711.02
Sight Drafts Paid .....	\$ 5,530.00	
Balance September 30, 1926 .....	181.02	
	\$ 5,711.02	\$ 5,711.02

## REPORT OF STATE AUDITOR

## Lewiston Normal

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 312.17
Cash Receipts .....		11,735.25
Sight Drafts Paid .....	\$ 10,993.88	
Disbursements by Transfers .....	500.00	
Balance September 30, 1926 .....	553.54	
	\$ 12,047.42	\$ 12,047.42

## Northern Idaho Sanitarium

	Dr.	Cr.
Cash Receipts .....		\$ 584.21
Sight Drafts Paid .....	\$ 371.62	
Balance September 30, 1926 .....	212.59	
	\$ 584.21	\$ 584.21

## Pocatello Law Library

	Dr.	Cr.
Cash Receipts .....		\$ 641.79
Sight Drafts .....	\$ 141.79	
Balance September 30, 1926 .....	500.00	
	\$ 641.79	\$ 641.79

## Public Welfare

	Dr.	Cr.
Cash Receipts .....		\$ 19,795.14
Sight Drafts Paid .....	\$ 18,126.12	
Balance September 30, 1926 .....	1,669.02	
	\$ 19,795.14	\$ 19,795.14

## Public Works

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 6,500.90
Cash Receipts .....		81,068.29
Sight Drafts Paid .....	\$ 83,264.96	
Balance September 30, 1926 .....	4,304.23	
	\$ 87,569.19	\$ 87,569.19

## Secretary of State

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 391.29
Cash Receipts .....		1,723.93
Sight Drafts Paid .....	\$ 1,952.28	
Balance September 30, 1926 .....	162.94	
	\$ 2,115.22	\$ 2,115.22

## REPORT OF STATE AUDITOR

## State Superintendent

	Dr.	Cr.
Cash Receipts .....		\$ 2,367.39
Sight Drafts Paid .....	\$ 1,870.63	
Balance September 30, 1926 .....	496.76	
	\$ 2,367.39	\$ 2,367.39

## State Insurance

	Dr.	Cr.
Cash Receipts .....		\$511,544.32
Sight Drafts Paid .....	\$484,576.38	
Disbursements by Transfers .....	15,000.00	
Balance September 30, 1926 .....	11,967.94	
	\$511,544.32	\$511,544.32

## Supreme Court

	Dr.	Cr.
Cash Receipts .....		\$ 3,723.09
Sight Drafts Paid .....	\$ 3,141.53	
Balance September 30, 1926 .....	581.56	
	\$ 3,723.09	\$ 3,723.09

## 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 prescribed by law.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 25,609.23
Cash Receipts .....		46,038.29
Receipts by Transfers .....		1,677.92
Disbursements by Warrants .....	\$ 71,149.37	
Balance September 30, 1926 .....	2,176.07	
	\$ 73,325.44	\$ 73,325.44

## 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 admis-

## REPORT OF STATE AUDITOR

sion into the Union; rentals from said lands, and interest on deferred payments of the purchase price of the School of Science land.

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 305.04
Cash Receipts .....		52,329.27
Receipts by Transfers .....		2,491.22
Disbursements by Warrants .....	\$ 54,656.78	
Disbursements by Transfers .....	235.00	
Balance September 30, 1926 .....	1,233.75	
	\$ 56,125.53	\$ 56,125.53

## SOLDIERS' HOME FUND

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

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 2,183.64
Receipts by Transfers .....		19,924.19
Receipts by Cancelled Warrants .....		8.50
Disbursements by Warrants .....	\$ 21,947.79	
Balance September 30, 1926 .....	168.54	
	\$ 22,116.33	\$ 22,116.33

## SOLDIERS' HOME FEDERAL AID FUND

This is a Federal Aid Trust Fund created in 1888 and is maintained by contributions from the Federal Government for the support and maintenance of disabled veterans of the State Soldiers' Home.

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 2,270.44
Cash Receipts .....		15,449.35
Disbursements by Warrants .....	\$ 17,708.49	
Balance September 30, 1926 .....	11.30	
	\$ 17,719.79	\$ 17,719.79

## 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

## REPORT OF STATE AUDITOR

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, together with such appropriations as the legislature may make from time to time. The amount appropriated out of the General Fund in 1925 was \$10,000.00. The fees collected by the Board are credited to this fund.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 25,736.36
Cash Receipts .....		24,105.90
Receipts by Transfers .....		10,838.91
Disbursements by Warrants .....	\$ 29,562.20	
Returned Checks .....	49.55	
Disbursements by Transfers .....	25.78	
Balance September 30, 1926 .....	21,043.64	
	\$ 60,681.17	\$ 60,681.17

## 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 October 1, 1924 .....		\$ 5.97
Cash Receipts .....		15,187.39
Disbursements by Warrants .....	\$ 14,336.90	
Balance September 30, 1926 .....	856.46	
	\$ 15,193.36	\$ 15,193.36

## STATE ASYLUM AND SANITARIUM FUND

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

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 4,851.89
Cash Receipts .....		623.52
Receipts by Transfers .....		6.10
Receipts by Cancelled Warrants .....		1.69
Disbursements by Warrants .....	\$ 372.44	
Balance September 30, 1926 .....	5,110.76	
	\$ 5,483.20	\$ 5,483.20

## REPORT OF STATE AUDITOR

## 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 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 October 1, 1924 .....		\$ 500,149.20
Cash Receipts .....		5,953,866.73
Receipts by Transfers .....		4,008.47
Receipts by Cancelled Warrants .....		795.31
Disbursements by Warrants .....	\$ 6,238,002.15	
Returned Checks .....	123.48	
Disbursements by Transfers .....	4,445.24	
Balance September 30, 1926 .....	216,247.84	
	\$ 6,458,819.71	\$ 6,458,819.71

## STATE HIGHWAY REDEMPTION FUND, FIRST ISSUE

This fund was created in 1915 and its receipts consist of 10 per cent of all moneys paid to the State from the licensing of motor vehicles and motor vehicle dealers, and from fines and forfeitures collected for violation of the laws of the state regulating the sale and use of motor vehicles.

Said fund was created for the purpose of paying the principal of and interest upon the \$200,000 State Highway bond issue authorized and sold in 1915.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 96,429.18
Cash Receipts .....		110,000.00
Receipts by Transfers .....		412.17
Bonds Paid .....	\$200,000.00	
Interest Coupons Paid .....	6,075.00	
Returned Checks .....	.19	
Disbursements by Transfers .....	766.16	
	\$206,841.35	\$206,841.35

## 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 principal of and interest upon said bonds.

	Dr.	Cr.
Balance October 1, 1924 .....		\$291,159.84
Cash Receipts .....		191,534.77
Receipts by Transfers .....		4,863.56
Interest Coupons Paid .....	\$ 89,527.59	
Returned Checks .....	187.42	
Balance September 30, 1926 .....	397,843.16	
	\$487,558.17	\$487,558.17

## 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 October 1, 1924 .....		\$ 47,395.56
Cash Receipts .....		39,444.11
Receipts by Transfers .....		969.06
Interest Coupons Paid .....	\$ 19,000.00	
Returned Checks .....	37.48	
Disbursements by Transfers .....	24.92	
Balance September 30, 1926 .....	68,746.33	
	\$ 87,808.73	\$ 87,808.73

## 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 October 1, 1924 .....		\$ 97,245.86
Cash Receipts .....		392,993.39
Receipts by Transfers .....		9,696.20
Interest Coupons Paid .....	\$200,550.00	
Returned Checks .....	374.84	
Balance September 30, 1926 .....	299,010.61	
	\$499,935.45	\$499,935.45

## 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 October 1, 1924 .....		\$ 2,398.27
Disbursements by Warrants .....	\$ 1,904.96	
Balance September 30, 1926 .....	493.31	
	\$ 2,398.27	\$ 2,398.27

## 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 moneys deposited or invested.

Said fund was created for the purpose of insuring employers against liability for compensation under the Workman's Compensation Act and 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 classes of securities prescribed in Chapter 129, 1925 Session Laws.

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 75,207.11
Cash Receipts .....		943,660.46
Receipts by Transfers .....		15,228.04
Receipts by Cancelled Warrants .....		99.00
Disbursements by Warrants .....	\$ 996,818.31	
Returned Checks .....	28.48	
Disbursements by Transfers .....	1,559.43	
Balance September 30, 1926 .....	35,788.39	
	\$ 1,024,194.61	\$ 1,024,194.61

## STATE LAND ASSESSMENT FUND

This fund was created in 1925 by an appropriation of \$2500.00 out of the General Fund for the purpose of paying any charges or assessments levied by any irrigation, drainage or other taxing district for construction, maintenance or any purpose recognized by statute, on state lands sold under contracts which have been forfeited.

All money realized by the state from re-sale of the forfeited lands, to the extent of the advances made therefor from this fund is placed in said fund; should the amount of the fund exceed \$2500.00 at any time, the excess is placed in the General Fund.

	Dr.	Cr.
Receipts by Transfers .....		\$ 2,660.00
Disbursements by Warrants .....	\$ 308.19	
Balance September 30, 1926 .....	2,351.81	
	\$ 2,660.00	\$ 2,660.00

## 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.
Balance October 1, 1924 .....		\$ 6.00
Cash Receipts .....		30.00
Balance September 30, 1926 .....	\$ 36.00	
	\$ 36.00	\$ 36.00

## REPORT OF STATE AUDITOR

## SUSPENSE FUNDS

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

## Agriculture Department Suspense

	Dr.	Cr.
Cash Receipts .....		\$ 561.50
Disbursements by Warrants .....	\$ 23.50	
Disbursements by Transfers .....	536.00	
Balance September 30, 1926 .....	2.00	
	<u>\$ 561.50</u>	<u>\$ 561.50</u>

## Auditor's Suspense

	Dr.	Cr.
Cash Receipts .....		\$ 44,044.17
Disbursements by Transfers .....	\$ 44,044.17	
	<u>\$ 44,044.17</u>	<u>\$ 44,044.17</u>

## Department of Finance Suspense

	Dr.	Cr.
Cash Receipts .....		\$ 1,115.00
Disbursements by Transfers .....	\$ 1,090.00	
Balance September 30, 1926 .....	25.00	
	<u>\$ 1,115.00</u>	<u>\$ 1,115.00</u>

## Game Warden's Suspense

	Dr.	Cr.
Cash Receipts .....		\$ 184.33
Balance September 30, 1926 .....	\$ 184.33	
	<u>\$ 184.33</u>	<u>\$ 184.33</u>

## Land Commissioner's Suspense

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 13,243.72
Cash Receipts .....		224,920.98
Receipts by Transfers .....		281.50
Receipts by Cancelled Warrants .....		1.00
Disbursements by Warrants .....	\$ 10,871.45	
Returned Checks .....	1,437.04	
Disbursements by Transfers .....	218,363.99	
Balance September 30, 1926 .....	7,774.72	
	<u>\$238,447.20</u>	<u>\$238,447.20</u>

## Law Enforcement Suspense

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 2,157.50
Cash Receipts .....		5,719.50
Disbursements by Warrants .....	\$ 525.00	
Disbursements by Transfers .....	6,226.00	
Balance September 30, 1926 .....	1,126.00	
	<u>\$ 7,877.00</u>	<u>\$ 7,877.00</u>

## REPORT OF STATE AUDITOR

## Penitentiary Shirt Factory Suspense

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 11,585.92
Cash Receipts .....		56,791.02
Disbursements by Warrants .....	\$ 14,950.84	
Disbursements by Transfers .....	52,000.00	
Balance September 30, 1926 .....	1,426.10	
	<u>\$ 68,376.94</u>	<u>\$ 68,376.94</u>

## Penitentiary Shoe Factory Suspense

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 1,406.55
Cash Receipts .....		4,002.01
Receipts by Cancelled Warrants .....		160.00
Disbursements by Warrants .....	\$ 5,443.76	
Balance September 30, 1926 .....	124.80	
	<u>\$ 5,568.56</u>	<u>\$ 5,568.56</u>

## Public Investments Suspense

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 1,762.99
Cash Receipts .....		17,704.73
Disbursements by Warrants .....	\$ 2,883.33	
Disbursements by Transfers .....	15,351.87	
Balance September 30, 1926 .....	1,232.52	
	<u>\$19,467.72</u>	<u>\$ 19,467.72</u>

## Reclamation Suspense

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 144.50
Cash Receipts .....		64.20
Disbursements by Warrants .....	\$ 11.00	
Disbursements by Transfers .....	83.00	
Balance September 30, 1926 .....	114.70	
	<u>\$ 208.70</u>	<u>\$ 208.70</u>

## Supreme Court Suspense

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 26,767.60
Cash Receipts .....		50,887.45
Balance September 30, 1926 .....	\$ 77,655.05	
	<u>\$ 77,655.05</u>	<u>\$ 77,655.05</u>

## State Treasurers Suspense

	Dr.	Cr.
Cash Receipts .....		\$ 87,198.71
Disbursements by Transfers .....	\$ 87,198.71	
	<u>\$ 87,198.71</u>	<u>\$ 87,198.71</u>



## 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.
Balance October 1, 1924 .....		\$ .13
Cash Receipts .....		666.90
Disbursements by Warrants .....	\$ 206.14	
Disbursements by Transfers .....	1.20	
Balance September 30, 1926 .....	459.69	
	<u>\$ 667.03</u>	<u>\$ 67.03</u>

## 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.
Balance October 1, 1924 .....		\$ 24.04
Balance September 30, 1926 .....	\$ 24.04	
	<u>\$ 24.04</u>	<u>\$ 24.04</u>

## 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.
Balance October 1, 1924 .....		\$ 173.74
Disbursements by Warrants .....	\$ 3.01	
Balance September 30, 1926 .....	170.73	
	<u>\$ 173.74</u>	<u>\$ 173.74</u>

## TREASURY NOTE REDEMPTION FUND

Pursuant to the provisions of Chapter 91, 1923 Session Laws, the State Treasurer sold \$2,015,000 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 1925-26 from the \$3,350,000.00 state advalorem tax being pledged to pay the said treasury notes and the interest thereon.

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 3,392.06
Cash Receipts .....		2,968,741.69
Receipts by Transfers .....		98,130.03
Treasury Notes Paid .....	\$ 2,917,000.00	
Interest on Treasury Notes Paid .....	112,178.30	
Returned Checks .....	3,345.43	
Disbursements by Transfers .....	32,333.14	
Balance September 30, 1926 .....	5,406.91	
	<u>\$ 3,070,263.78</u>	<u>\$ 3,070,263.78</u>

## 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.
Balance October 1, 1924 .....		\$ 2,377.22
Cash Receipts .....		8,799.74
Receipts by Transfers .....		344.25
Receipts by Cancelled Warrants .....		43.73
Disbursements by Warrants .....	\$ 6,311.70	
Returned Checks .....	17.54	
Balance September 30, 1926 .....	5,235.70	
	<u>\$ 11,564.94</u>	<u>\$ 11,564.94</u>

## 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 October 1, 1924 .....		\$ 14,307.96
Cash Receipts .....		170,553.70
Receipts by Transfers .....		1,562.44
Receipts by Cancelled Warrants .....		3,000.00
Disbursements by Warrants .....	\$168,274.13	
Returned Checks .....	152.00	
Balance September 30, 1926 .....	20,997.97	
	\$189,424.10	\$189,424.10

## UNIVERSITY FUND

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

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 1,077.45
Cash Receipts .....		75,095.91
Receipts by Transfers .....		1,336.21
Disbursements by Warrants .....	\$ 75,628.28	
Returned Checks .....	200.00	
Disbursements by Transfers .....	128.00	
Balance September 30, 1926 .....	1,553.29	
	\$ 77,509.57	\$ 77,509.57

## VOCATIONAL EDUCATION FUND

This fund consists of allotments received from the Federal Government out of appropriations made to the Federal Board for Vocational Education. This fund can be expended for the salaries, maintenance and promotion of vocational education, including administration, supervision, training of teachers, conducting vocational classes in agriculture, home making and trades.

The expenditure of this money is conditional that for each dollar of Federal money expended, the state, or local community, or both, shall spend an equal amount.

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

	Dr.	Cr.
Balance October 1, 1924 .....		\$ 7,703.56
Cash Receipts .....		62,569.88
Disbursements by Warrants .....	\$ 62,766.39	
Balance September 30, 1926 .....	6,507.05	
	\$ 70,273.44	\$ 70,273.44

## 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 allotment of this money to individual states is based upon relative population with a minimum allotment of \$5000.00 per state. Idaho receives the minimum allotment. The expenditure of any amount of the allotment is contingent on the expenditure of an equal amount of state money. The legislature of this state made an appropriation of \$10,000.00 for the present biennium to match the Federal funds.

The Federal 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 October 1, 1924 .....		\$ 506.18
Cash Receipts .....		9,121.14
Disbursements by Warrants .....	\$ 9,430.75	
Balance September 30, 1926 .....	196.57	
	\$ 9,627.32	\$ 9,627.32

## REPORT OF STATE AUDITOR

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS  
FOR PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926

Funds	Balance Oct. 1, 1924	Cash Receipts	Receipts by Transfers	Recpts. by Cancelled Warrants
General .....	\$ 490,020.12	\$ 4,267,886.87	\$ 207,451.56	\$15,787.84
State Highway .....	500,149.20	5,953,866.73	4,008.47	795.31
Albion Normal School Improvem't.	48,096.33			
Agriculture Inspection .....	3,544.28	112,284.03	516.00	127.50
Bar Commission .....	4,510.00	6,900.00		
Capitol Building Construction .....	185.11			
Edu. Inst. Imp. of 1923-24	113,386.06*	192,801.48	9,128.34	799.26
Edu. Inst. Improvement of 1923-24	390.82	15,200.81	78,645.35	539.67
Farm Mortgage .....		86,496.29		
Forest Protection .....		291.53	10,000.00	
Forester's Special .....	51,180.14	332,046.10		560.10
Game .....	14,355.32	6,877.25	163.51	
Game Predatory Animal .....		319.25	11,000.00	
Game Warden's Predatory Animal .....				
Gem Irrigation District .....	98,000.00		42.84	
Glanders Indemnity .....		1,123.43		
Gopher Bounty .....	727.84			
Headgate Circulating .....	16,340.79	1,147.04		
Heyburn Park .....	1,082.72	3,275.40		74.00
Industrial Administration .....	57,337.91	44,654.72	174.25	4.16
Lava Hot Springs (1925-1926) .....		67,204.22		
Lava Hot Springs (1923-1924) .....	4,075.67	2,447.75		
Penitentiary Improvement .....	7,380.12		52,000.00	106.10
Pest Abatement .....	424.78	2,212.37	50.40	
Predatory Animal .....	1,789.66	100,287.62	2,127.41	1,260.00
Sheep Inspection .....	25,736.36	24,105.90	10,838.91	
Soldiers' Settlement .....	100,000.00			
State Institutions Improvement .....	2,398.27			
State Land Assessment .....			2,660.00	
State Land Assessment .....				
State Military .....	6.00	30.00		
Teachers' Registration .....	.13	666.90		
Tuberculosis Eradication Indemnity .....	2,377.22	8,799.74	344.25	43.73
Agriculture Department Suspense .....		561.50		
State Auditor's Suspense .....		44,044.17		
Department of Finance Suspense .....		1,115.00		
Escheat Suspense .....		10,888.10	15,813.06	
Escheated Estates Suspense .....	15,813.06	363.60		
Game Warden's Suspense .....		184.33		
Land Commissioner's Suspense .....	13,243.72	224,920.98	281.50	1.00
Law Enforcement Suspense .....	2,157.50	5,719.50		
Penitentiary Shirt Factory Susp.	11,585.92	56,791.02		
Penitentiary Shoe Factory Susp.	1,406.55	4,002.01		160.00
Reclamation Suspense .....	144.50	64.20		
Teachers' Retirement .....	24.04			
Public Investments Suspense .....	1,762.99	17,704.73		
Supreme Court Suspense .....	26,767.60	50,887.45		
State Treasurer's Suspense .....		87,198.71		
Treasurer's Cancelled Checks Susp.	173.74			
Agriculture Department Revolving		29,252.31		

## REPORT OF STATE AUDITOR

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS  
FOR PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926

Disburse- ments by Warrants	Sight Dfts. Paid	Bond & Treas. Notes paid	Interest Coupons Paid	Returned Checks & Int't on Warrants	Disburse- ments by Transfers	Balance September 30, 1926
\$ 4,727,539.91				\$ 5,074.82	\$ 207,807.29	\$ 140,724.37
6,238,003.15				123.48	4,445.24	216,247.84
					48,096.33	
				42.00		2,680.30
113,749.51						6,068.50
5,341.50						
185.11						2,960.99
357,639.01						2,977.07
78,934.94				7,331.01	100.00	3,146.78
91,375.47					254.40	20,796.16
65,700.23						207.05
10,084.48					11,163.51	54,837.72
317,785.11						
21,396.08						3,332.82
7,986.43						98,000.00
						1,126.97
37.50				1.80		
727.84						15,797.46
1,690.37						29.17
4,318.95						55,198.81
46,867.82						8,498.92
58,875.94				7.77		
3,521.45				.76	3,001.21	4,161.48
35,324.74					20,000.00	1,175.73
1,511.82						14,360.62
90,866.50				237.57		21,043.64
39,562.20				49.55	25.78	
					100,000.00	
						493.31
1,904.96						2,351.81
308.19						26.00
					1.20	459.69
206.14						5,235.70
6,311.70				17.54		2.00
23.50					536.00	
					44,044.17	
					1,090.00	25.00
					16,886.26	9,493.65
321.25					16,176.66	
						184.33
						7,774.72
10,871.45				1,437.04	218,363.99	1,126.00
525.00					6,226.00	1,426.10
14,950.84					52,000.00	124.80
5,442.76						114.70
11.00					83.00	24.04
						1,232.52
2,883.33					15,351.87	77,655.05
					87,198.71	
						170.73
3.01					2,000.00	931.51
	26,320.80					

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS  
FOR PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926  
(Continued)

Funds	Balance Oct. 1, 1924	Cash Receipts	Receipts by Transfers	Recpts. by Cancelled Warrants
Albion Normal Revolving .....	325.00	17,579.64	.....	.....
Attorney General Revolving .....	181.63	5,334.55	.....	.....
Board of Education Revolving .....	171.06	2,070.84	.....	.....
Bureau of Insurance Revolving .....	.....	2,541.05	.....	.....
Bureau of Supplies Revolving .....	5,000.00	.....	.....	.....
Deaf and Blind School Revolving..	247.54	6,202.39	.....	.....
Historical Society Revolving .....	182.95	202.24	.....	.....
Idaho Technical Institute Revolv...	1,647.65	34,764.36	.....	.....
Industrial Accident Board Revolv...	532.23	6,119.17	.....	.....
Industrial Training School Revolv.	1,456.82	15,830.76	.....	.....
Land Commissioner Revolving .....	.....	5,711.02	.....	.....
Lewiston Normal Revolving .....	312.17	11,735.25	.....	.....
N. Idaho Sanitarium Revolving .....	.....	584.21	.....	.....
Pocatello Law Library Revolving...	.....	641.79	.....	.....
Secretary of State Revolving .....	391.29	1,723.93	.....	.....
State Superintendent Revolving .....	.....	2,367.39	.....	.....
State Insurance Revolving .....	.....	511,544.32	.....	.....
Supreme Court Revolving .....	.....	3,723.09	.....	.....
Public Welfare Revolving .....	.....	19,795.14	.....	.....
Public Works Revolving .....	6,500.90	81,068.29	.....	.....
Agriculture College Endowment.....	23,938.65	59,849.94	543.92	.....
Charitable Institutions Endowment	25,999.74	93,394.98	22.50	.....
Insane Asylum Endowment .....	10,396.52	44,795.24	2,495.41	.....
Normal School Endowment .....	11,533.90	97,488.11	2,123.17	.....
Penitentiary Endowment .....	7,123.10	24,266.83	67,419.14	.....
Public Building Endowment .....	74,160.55	17,809.72	2,262.64	.....
Public School Endowment .....	230,800.76	1,438,299.12	35,561.85	.....
School of Science Endowment .....	25,609.23	46,038.29	1,677.92	.....
University Endowment .....	14,207.96	170,553.70	1,562.44	3,000.00
Agriculture College Interest .....	446.15	71,155.41	3,536.49	.....
Albion Normal School Interest .....	926.88	.....	48,273.98	.....
Charitable Institutions Interest .....	.....	118,191.35	2,234.35	.....
Idaho Technical Institute Interest..	21,595.74	.....	33,878.71	530.31
Industrial Training School Interest	24,487.74	.....	31,878.71	124.70
Insane Asylum Interest .....	192.17	32,086.16	921.06	.....
Lewiston Normal School Interest....	7,813.61	.....	46,273.99	.....
Normal School Interest .....	.....	91,142.94	1,449.51	.....
North Idaho Sanitarium Interest..	640.35	.....	31,878.74	77.50
Penitentiary Interest .....	1,525.15	31,713.09	16,936.48	23.63
Public School Interest .....	81,037.90	1,118,993.52	104,620.37	.....
Deaf and Blind School Interest .....	859.85	.....	4,484.85	.....
School of Science Interest .....	305.04	53,329.27	2,491.22	.....
Soldiers Home Interest .....	2,183.64	.....	19,924.19	8.50
University Interest .....	1,077.45	75,095.91	1,336.21	.....
Carey Act Trust .....	1,959.84	4,977.26	83.00	.....
Chamberlain-Kahn .....	170.88	102.13	.....	.....
National Forest Reserve .....	.....	287,538.84	.....	.....
Sheppard-Towner .....	5.97	15,187.39	.....	.....
Soldiers' Home Federal Aid.....	2,270.44	15,449.35	.....	.....

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS  
FOR PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926

Disburse- ments by Warrants	Sight Dfts Paid	Bond & Treas. Notes paid	Interest Coupons Paid	Returned Checks & Int't on Warrants	Disburse- ments by Transfers	Balance September 30, 1926
.....	17,311.95	.....	.....	.....	.25	592.44
.....	5,422.35	.....	.....	.....	.....	93.83
.....	2,055.94	.....	.....	.....	.....	185.96
.....	1,648.35	.....	.....	.....	500.00	392.70
.....	.....	.....	.....	.....	.....	5,000.00
.....	5,649.33	.....	.....	.....	500.00	300.60
.....	235.19	.....	.....	.....	.....	150.00
.....	28,895.75	.....	.....	.....	5,000.00	2,516.26
.....	6,006.63	.....	.....	.....	.....	644.77
.....	15,976.30	.....	.....	.....	.....	1,311.28
.....	5,530.00	.....	.....	.....	.....	181.02
.....	10,993.88	.....	.....	.....	500.00	553.54
.....	371.62	.....	.....	.....	.....	212.59
.....	141.79	.....	.....	.....	.....	500.00
.....	1,952.28	.....	.....	.....	.....	162.94
.....	1,870.63	.....	.....	.....	.....	496.76
.....	484,576.38	.....	.....	.....	15,000.00	11,967.94
.....	3,141.53	.....	.....	.....	.....	581.56
.....	18,126.12	.....	.....	.....	.....	1,669.02
.....	82,264.96	.....	.....	.....	.....	4,304.23
.....	.....	.....	.....	401.00	.....	301.57
.....	83,629.94	.....	.....	475.23	.....	1,260.75
.....	117,681.24	.....	.....	135.00	531.82	8,084.75
.....	48,935.60	.....	.....	761.00	2,975.10	2,266.89
.....	105,142.19	.....	.....	.....	.....	563.81
.....	98,245.26	.....	.....	.....	.....	39,029.27
.....	40,203.64	15,000.00	.....	.....	.....	35,922.70
.....	1,667,055.96	.....	.....	1,683.07	.....	2,176.07
.....	71,149.37	.....	.....	.....	.....	20,997.97
.....	168,274.13	.....	.....	152.00	.....	171.00
.....	74,587.97	.....	.....	379.08	.....	10,424.27
.....	38,315.96	.....	.....	.....	460.63	.....
.....	262.74	.....	.....	457.76	119,705.20	.....
.....	30,635.53	.....	.....	.....	.....	25,369.23
.....	27,527.39	.....	.....	.....	.....	28,968.76
.....	33,482.41	.....	.....	176.25	.....	540.73
.....	16,982.82	.....	.....	.....	460.63	36,643.15
.....	61.36	.....	.....	823.12	91,707.97	.....
.....	32,307.76	.....	.....	.....	.....	288.83
.....	48,902.81	.....	.....	.....	.....	1,295.54
.....	1,219,771.35	.....	.....	1,855.54	283.20	82,741.70
.....	358.75	.....	.....	.....	.....	4,985.95
.....	54,656.78	.....	.....	.....	235.00	1,233.75
.....	21,947.79	.....	.....	.....	.....	168.54
.....	75,628.28	.....	.....	200.00	128.00	1,553.29
.....	1,821.53	.....	.....	.....	.....	5,193.57
.....	247.13	.....	.....	.....	.....	25.88
.....	287,538.84	.....	.....	.....	.....	.....
.....	14,336.90	.....	.....	.....	.....	856.46
.....	17,708.49	.....	.....	.....	.....	11.30

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS  
FOR PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926  
(Continued)

Funds	Balance Oct. 1, 1924	Cash Receipts	Receipts by Transfers	Recpts. by Cancelled Warrants
Vocational Rehabilitation .....	506.18	9,121.14	-----	-----
Vocational Education .....	7,703.56	62,569.88	-----	-----
State Athletic .....	3,879.36	13,194.00	240.54	-----
Loan Expense .....	3,822.74	8,501.70	254.40	21.60
Penitentiary Library .....	451.97	1,391.00	-----	3.50
State Asylum and Sanitarium .....	4,851.89	623.52	6.10	1.69
State Insurance .....	75,207.11	943,660.46	15,228.04	99.00
Hillsdale Irrigation Dist. Trust.....	-----	24,229.42	-----	-----
Sunnydell Irrigation Dist. Trust.....	-----	8,027.42	-----	-----
Sunnydell Ir. Dist. Trust U. S. Stg. ....	-----	1,818.59	-----	-----
Boise Law Library .....	1,404.53	3,715.00	-----	-----
Lewiston Law Library .....	4,014.17	2,195.00	-----	-----
Pocatello Law Library .....	3,683.10	2,427.50	-----	-----
General Interest and Sinking .....	38,027.58	276,469.75	18,094.85	-----
Lava Hot Springs Sinking .....	20,205.61	-----	2,826.96	-----
Public Bldg. Interest & Sinking....	46,469.67	712,398.79	30,515.50	-----
State Highway Redemption No. 1..	96,429.18	110,000.00	412.17	-----
State Highway Redemption No. 2..	291,159.84	191,534.77	4,863.56	-----
State Highway Redemption No. 3..	47,395.56	39,444.11	969.06	-----
State Highway Redemption No. 4..	97,245.86	392,993.39	9,696.20	-----
General Treasury Note Redemption	3,392.06	2,968,741.69	98,130.03	-----
	\$2,723,970.77	\$22,540,678.25	\$1,145,354.11	\$24,149.10

\*Overdraft. (1) Treasury Notes \$2,917,000.00; Bonds \$959,000.00. (2) Bond Coupons \$551,928.63; Treasury Note Interest \$112,178.30. (3) Returned Checks \$13,902.72; Interest on Warrants \$12,316.46.

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS  
FOR PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926

Disburse- ments by Warrants	Sight Dfts Paid	Bond & Treas. Notes paid	Interest Coupons Paid	Returned Checks & Int'st on Warrants	Disburse- ments by Transfers	Balance September 30, 1926
9,430.75	-----	-----	-----	-----	-----	196.57
63,766.39	-----	-----	-----	-----	-----	6,507.05
11,110.21	-----	-----	-----	-----	-----	6,203.69
8,807.67	-----	-----	-----	20.00	-----	3,772.77
819.34	-----	-----	-----	-----	-----	1,027.13
372.44	-----	-----	-----	-----	-----	5,110.76
996,818.31	-----	-----	-----	28.48	1,559.43	35,788.39
-----	-----	-----	23,730.00	-----	-----	499.42
-----	-----	5,000.00	2,340.00	-----	-----	687.42
-----	-----	-----	1,725.41	-----	-----	93.18
4,998.67	-----	-----	-----	-----	-----	120.86
2,247.14	-----	-----	-----	-----	-----	3,962.03
3,025.25	-----	-----	-----	-----	-----	3,085.25
-----	-----	193,000.00	75,104.38	224.90	15,906.04	48,356.86
-----	-----	-----	9,493.75	-----	1,925.00	11,613.82
-----	-----	546,000.00	124,382.50	178.05	-----	118,823.41
-----	-----	200,000.00	6,075.00	.19	766.16	-----
-----	-----	-----	89,527.59	187.42	-----	397,843.16
-----	-----	-----	19,000.00	37.48	24.92	68,746.33
-----	-----	-----	200,550.00	374.84	-----	299,010.61
-----	-----	2,917,000.00	112,178.30	3,345.43	22,333.14	5,406.91
\$17,860,987.38	\$719,491.78	\$2,876,000.00	\$664,106.93	\$26,219.18	\$1,145,354.11	\$2,141,992.85

## DISBURSEMENTS

From General and Special Funds authorized by the State Auditor's office during the reporting period October 1, 1924 to September 30, 1926.

DISBURSEMENTS, GENERAL FUND  
From Current Appropriations and Old Balances  
For Reporting Period, October 1, 1924, to September 30, 1926  
SHOWN BY DEPARTMENTS

Department	Warrants Drawn on 1923-24 Appropriations After 10-1, 1924	Warrants Drawn on 1925-26 Appropriations Between 1-5, '25 and 9-30, '26	Total Appropriations 1925-1926	Balance in Appropriations 9-30, '26
Adjutant General:				
Salaries and Wages....	\$ 1,662.79	\$ 10,929.15	\$ 12,400.00	\$ 1,470.85
Other Expense .....	10,909.75	23,083.97	31,629.45	8,545.48
Nat. Guard, H. B. 308:				
Armory Rental .....		9,769.32	14,214.16	4,444.84
Agricultural Dept.:				
Administration:				
Salaries and Wages....	2,471.93	15,087.56	17,460.00	2,372.44
Other Expense .....	1,212.93	5,827.34	5,988.00	160.66
Animal Industry				
Salaries and Wages..	2,615.86	22,071.80	25,800.00	3,728.20
Other Expense .....	934.82	8,601.03	11,000.00	2,398.97
Director of Dairying				
Salaries and Wages..		5,895.00)	10,000.00	
Other Expense .....		3,199.56)		905.44
Poultry Show				
Other Expense .....	625.00			
Plant Industry				
Salaries and Wages..	1,522.73	24,042.28	25,900.00	1,857.72
Other Expense .....	372.62	10,582.24	10,850.00	267.76
Farm Mkts., Wts. and Measures				
Salaries and wages..	1,016.93	7,633.07	7,800.00	166.93
Other Expense .....	856.28	2,195.82	2,200.00	4.18
Pure Seed Show				
Salaries and Wages..		43.29)		
Other Expense .....	1,795.79	1,877.09)	4,000.00	2,079.62
White Pine Blister				
Salaries and Wages..		654.00)		
Other Expense .....	155.26	2,827.34)	3,500.00	18.66
Infected Black Currant				
Other Expense .....	13.25	499.40	500.00	60
Albion Normal School:				
Salaries and Wages..	9,809.84	112,683.86	115,681.81	2,997.95
Other Expense .....	3,640.28	38,200.96	38,538.85	337.89
Attorney General:				
Salaries and Wages..	4,885.00	28,970.57	34,160.00	5,189.43
Other Expense .....	1,403.05	5,322.40	6,320.00	997.60
Auditor:				
Salaries and Wages..	4,472.56	26,734.72	31,740.00	5,005.28
Other Expense .....	1,969.67	4,427.38	6,205.00	1,777.62
Bureau of Budget				
Salaries and Wages..	1,059.54	8,007.81	9,200.00	1,192.19
Other Expense .....	1,549.97	486.88	2,975.00	2,488.12

DISBURSEMENTS, GENERAL FUND  
From Current Appropriations and Old Balances  
For Reporting Period, October 1, 1924, to September 30, 1926  
SHOWN BY DEPARTMENTS

Department (Continued)	Warrants Drawn on 1923-24 Appropriations After 10-1, 1924	Warrants Drawn on 1925-26 Appropriations Between 1-5, '25 and 9-30, '26	Total Appropriations 1925-1926	Balance in Approp- riations 9-30, '26
Bureau of Pub. Accts.				
Salaries and Wages	1,055.20	12,587.56	14,400.00	1,812.44
Other Expense	437.88	648.73	1,850.00	1,201.27
Board of Education:				
Administration				
Salaries and Wages	4,344.37	25,896.29	31,292.58	5,396.29
Other Expense	3,468.95	16,031.83	17,962.42	1,930.59
Honorarium				
Salaries and Wages	500.00	500.00	1,000.00	500.00
Certific'n of Teachers				
Salaries and Wages	1,312.14	6,954.75	9,390.00	2,435.25
Other Expense	893.73	2,565.50	3,800.00	1,234.50
Board of Equalization:				
Other Expense	8.51	1,869.25	1,960.00	90.75
Bur. of Mines and Geol.				
Bureau of Mines				
Salaries and Wages	1,177.21	6,348.69		
Other Expense	290.86	1,694.19	10,000.00	1,957.12
Min. Res. Investiga'n				
Salaries and Wages	1,408.50	4,725.03		
Other Expense	1,381.59	5,174.76	10,000.00	100.21
U. S. Geol. Survey				
Salaries and Wages		6,197.56		
Other Expense		3,625.29	10,000.00	177.15
Chil. Home Find. & Aid:				
Salaries and Wages	2,970.00	14,700.00	17,700.00	3,000.00
Deaf & Blind School:				
Salaries and Wages	10,862.73	63,588.40	75,490.00	11,901.60
Other Expense	10,359.24	48,093.17	55,903.25	7,810.08
District Court:				
Salaries and Wages	35,907.19	172,047.18	208,000.00	35,952.82
Other Expense	3,128.63	18,132.79	22,000.00	3,867.21
Finance:				
Banking				
Salaries and Wages	3,719.63	24,300.48	22,400.00	8,099.52
Other Expense	3,986.12	13,466.53	16,118.28	2,651.75
Blue Sky				
Salaries and Wages	1,576.56	6,593.47	9,255.18	2,661.71
Other Expense	187.95	3,246.92	3,782.00	535.08
Insurance Director				
Salaries and Wages	1,229.00	11,573.22	14,760.00	3,186.78
Other Expense	804.94	4,629.74	5,450.00	820.26
Field Agent				
Salaries and Wages		3,022.05	5,000.00	1,977.95
Other Expense		3,642.42	5,000.00	1,357.58

DISBURSEMENTS, GENERAL FUND  
For Reporting Period, October 1, 1924, to September 30, 1926  
From Current Appropriations and Old Balances  
SHOWN BY DEPARTMENTS

Department (Continued)	Warrants Drawn on 1923-24 Appropriations After 10-1, 1924	Warrants Drawn on 1925-26 Appropriations Between 1-5, '25 and 9-30, '26	Total Appropriations 1925-1926	Balance in Approp- riations 9-30, '26
G. A. R.:				
Salaries and Wages	225.00	1,575.00	1,800.00	225.00
Other Expense	51.59	699.86	1,100.00	400.14
Governor:				
Salaries and Wages	3,939.34	16,655.37	21,985.00	5,329.63
Other Expense	1,202.81	3,444.49	4,265.00	820.51
Law Enforcem't Emer.				
Salaries and Wages	1,381.80	5,171.20	11,500.00	6,328.80
Other Expense		320.31	1,500.00	1,179.69
Lieutenant Governor				
Salaries and Wages		41.07	250.00	208.93
Other Expense		48.60	250.00	201.40
Historical Society				
Salaries and Wages	600.00	4,200.00	4,800.00	600.00
Other Expense	300.26	2,076.01	2,726.00	649.99
Purchase and Compil- ing old newspaper files		841.75	1,000.00	158.25
Idaho Insane Asylum:				
Salaries and Wages	9,741.68	47,114.35	60,116.27*	13,001.92
Other Expense	22,062.05	76,309.38	82,296.41†	5,987.03
Irrigation Assessments		3,068.67	5,065.00	1,996.23
Idaho State Sanitarium:				
Salaries and Wages	5,313.91	33,099.95	41,726.17	8,626.22
Other Expense	22,142.59	44,084.39	79,804.19†	35,719.80
Purchase of Land		16,767.90	17,600.00	232.10
Idaho Tech Institute:				
Salaries and Wages	9,657.46	214,551.27	245,682.17†	31,130.90
Other Expense	28,351.83	117,884.59	135,889.05†	18,004.46
Idaho Ind. Training Sch.				
Salaries and Wages	13,597.63	81,554.56	87,700.00	6,145.44
Other Expense	25,826.12	149,006.59	161,835.23	12,828.64
Purchase of Land		16,000.00	16,000.00	
Insane & Feeble Minded				
Salaries and Wages		20.00		
Other Expense		101.92	2,000.00	1,878.08
Land Department:				
Administration				
Salaries and Wages	5,968.69	32,011.81	42,260.00	10,248.19
Other Expense	4,386.31	15,031.04	15,800.00	768.96
Special Cruising				
Salaries and Wages	1,158.51	6,553.69		
Other Expense	633.12	2,151.76	17,050.00	8,344.55

DISBURSEMENTS, GENERAL FUND  
From Current Appropriations and Old Balances  
For Reporting Period, October 1, 1924, to September 30, 1926  
SHOWN BY DEPARTMENTS

Department	Warrants Drawn on 1923-24 Appropriations After 10-1, 1924	Warrants Drawn on 1925-26 Appropriations Between 1-5, '25 and 9-30, '26	Total Appropriations 1925-1926	Balance in Approp- iations 9-30, '26
(Continued)				
Timber Fire Protection				
Salaries and Wages..	120.00	8,568.28	15,000.00	6,431.72
Other Expense .....	897.61	73,831.10	75,000.00	1,168.90
Legislature:				
Salaries and Wages..		50,804.50	51,370.00	565.50
Other Expense .....	16.30	19,899.25	26,606.80	6,707.55
Printing Journals ..		5,729.35	8,022.45	2,293.10
Lewiston Normal Sch.:				
Salaries and Wages..	4,115.26	160,339.11	183,215.67	22,876.56
Other Expense .....	4,246.40	48,331.76	53,422.46	5,090.70
Mine Inspector:				
Salaries and Wages..	1,575.00	6,364.11	7,925.00	1,560.89
Other Expense .....	2,038.86	7,838.46	8,017.50	179.04
Mineral Exhibit				
Other Expense .....	358.29		500.00	500.00
Misc. Appropriations:				
Presidential Electors		633.40	1,000.00	366.60
Soldiers' Memorial ..		1,000.00	35,336.58	34,236.58
Rel. of Eva B.				
Steunenberg .....	250.00	950.00	1,200.00	250.00
Snake Riv. W. Bdge		3,174.21	25,000.00	21,825.79
N. Idaho Sanitarium:				
Salaries and Wages..	8,056.27	16,415.10	25,602.29*	9,187.19
Other Expense .....	21,447.76	51,400.74	59,221.90*	7,821.16
Purchase of Land ..		7,000.00	7,000.00	
Official Bonds:				
Other Expense .....		4,995.86	5,000.00	4.14
Penitentiary,				
Salaries and Wages..	5,117.66	18,147.98	25,053.98*	6,906.00
Other Expense .....	16,040.65	64,582.27	85,132.27*	20,550.00
Public Investments:				
Salaries and Wages..	3,245.79	20,118.45	24,200.00	4,081.55
Other Expense .....	1,095.15	8,800.55	11,463.50	2,662.95
Public Utilities:				
Administration				
Salaries and Wages..	6,174.23	42,372.62	52,440.00	10,067.38
Other Expense .....	5,009.99	12,122.92	14,765.25	2,642.33
R. R. Val. H. B. 245				
Salaries and Wages..		3,635.00	9,000.00	5,365.00
Other Expense .....		1,694.56	3,000.00	1,305.44
Rate Val, Chap. 115				
Salaries and Wages..		11,941.33)		
Other Expense .....		3,028.21)	15,000.00	30.46

DISBURSEMENTS, GENERAL FUND  
From Current Appropriations and Old Balances  
For Reporting Period, October 1, 1924, to September 30, 1926  
SHOWN BY DEPARTMENTS

Department	Warrants Drawn on 1923-24 Appropriations After 10-1, 1924	Warrants Drawn on 1925-26 Appropriations Between 1-5, '25 and 9-30, '26	Total Appropriations 1925-1926	Balance in Approp- iations 9-30, '26
(Continued)				
Public Welfare:				
Administration				
Salaries and Wages..	4,835.00	36,242.38	45,240.00	8,997.62
Other Expense .....	2,633.29	12,066.55	13,205.00	1,138.45
Child Hygiene				
Salaries and Wages..		2,074.17)		
Other Expense .....	577.95	1,976.91)	5,000.00	948.92
V. D. Control				
Salaries and Wages..		55.00	200.00	145.00
Other Expense .....	1,724.12	5,278.69	6,000.00	721.31
Public Works:				
Administration				
Salaries and Wages..	3,864.43	13,240.13	16,200.00	2,959.87
Other Expense .....	907.24	940.25	1,990.00	1,049.75
Bureau of Supplies.				
Salaries and Wages..	1,272.01	7,559.55	9,000.00	1,440.45
Other Expense .....	801.62	1,471.79	2,980.00	1,508.21
Capitol Maintenance				
Salaries and Wages..	5,047.61	37,284.57	42,840.00	5,455.43
Other Expense .....	10,586.54	33,682.18	42,650.00	8,967.82
Heyburn Park				
Salaries and Wages..	412.90	3,169.15	3,600.00	430.85
Other Expense .....	2,265.43	7,708.03	7,720.00	11.97
Reclamation:				
Administration				
Salaries and Wages..	4,684.18	36,101.80	45,300.00	9,198.20
Other Expense .....	6,060.34	16,366.60	20,950.00	4,583.40
Carey Act Relief				
Other Expense .....	106.00	762.46	22,827.10	22,064.64
Inv. Wat. Res. of Clark's Fork				
Salaries and Wages..		927.19)		
Other Expense .....		3,488.44)	11,500.00	7,084.37
U. S. Geol. Survey				
Salaries and Wages..	4,986.67	15,860.73	21,550.00	5,689.27
Other Expense .....	2,457.74	8,357.72	8,450.00	92.28
Secretary of State:				
Salaries and Wages..	3,812.54	20,197.07	24,240.00	4,042.93
Other Expense .....	5,553.99	9,606.91	14,952.50	5,345.59
Mot. Vehicle Reg.				
Salaries and Wages..	1,220.32	8,840.25	10,440.00	1,599.75
Other Expense .....	11,170.77	28,906.72	37,060.00	8,153.28
Occupational Licenses				
Salaries and Wages..	2,678.81	15,251.61	17,720.00	2,468.39
Other Expense .....	3,444.91	8,704.34	9,765.00	1,060.66



DISBURSEMENTS, GENERAL FUND  
From Current Appropriations and Old Balances  
For Reporting Period, October 1, 1924, to September 30, 1926  
SHOWN BY DEPARTMENTS

Department (Continued)	Warrants Drawn on 1923-24 Appropriations After 10-1, 1924	Warrants Drawn on 1925-26 Appropriations Between 1-5, '25 and 9-30, '26	Total Appropriations 1925-1926	Balance in Appropriations 9-30, '26
Soldiers' Home:				
Salaries and Wages..	1,992.00	6,191.60	9,796.62*	3,605.02
Other Expense .....	15,940.55	17,817.21	39,098.58*	21,281.37
Purchase of Land .....		400.00		
Repairing Roof, etc. ....			770.00*	770.00
Supreme Court:				
Salaries and Wages..	12,948.51	72,050.47	85,400.00	13,349.53
Other Expense .....	682.33	4,817.17	5,694.32	877.15
Contingent				
Salaries and Wages..	29.49	26.67)		
Other Expense .....	551.23	56.39)	1,000.00	916.94
Furn. and Fixtures .....		483.69	700.00	216.31
Law Libraries				
Salaries and Wages..	699.99	5,407.44	6,200.00	792.56
Other Expense .....	3,201.81	5,946.59	9,169.75	3,223.16
Traveling Library:				
Salaries and Wages..	729.00	6,029.17	6,840.00	810.83
Other Expense .....	682.55	4,828.08	5,613.60	785.52
Treasurer:				
Salaries and Wages..	3,674.03	18,247.08	23,240.00	4,992.92
Other Expense .....	1,583.81	2,836.06	4,725.00	1,888.94
Bond & Treas. Note Ex.				
Salaries and Wages..		500.00)		
Other Expense .....		872.14)	1,500.00	127.86
University of Idaho:				
Maintenance				
Salaries and Wages..	679.83	728,741.53	751,440.00	22,698.47
Other Expense .....	28,442.50	308,466.90	318,407.50§	9,940.60
Ag. Exp. Stations:				
Aberdeen Experiment				
Salaries and Wages..	32.55	7,040.00)		
Other Expense .....		4,201.93)		
Caldwell				
Salaries and Wages..		9,095.01)		
Other Expense .....	13.64	8,847.71)		
Felt				
Salaries and Wages..	215.00	3,719.19)		
Other Expense .....	97.68	1,962.23)		
Sandpoint				
Salaries and Wages..		5,754.50)		
Other Expense .....	33.51	4,208.41)	45,000.00	71.02
Pure Seed:				
Salaries and Wages..	1,629.92	6,879.41)		
Other Expense .....		1,680.67)	10,000.00	1,437.94

DISBURSEMENTS, GENERAL FUND  
From Current Appropriations and Old Balances  
For Reporting Period, October 1, 1924, to September 30, 1926  
SHOWN BY DEPARTMENTS

Department (Continued)	Warrants Drawn on 1923-24 Appropriations After 10-1, 1924	Warrants Drawn on 1925-26 Appropriations Between 1-5, '25 and 9-30, '26	Total Appropriations 1925-1926	Balance in Appropriations 9-30, '26
Rodent Control:				
Salaries and Wages..		1,464.30)		
Other Expense .....		6,414.54)	10,000.00	2,121.16
Veterans' Welfare:				
Salaries and Wages..	1,050.00	10,247.73)		
Other Expense .....	3,537.78	22,181.52)	60,034.55	27,605.30
Vocational Education:				
Salaries and Wages..	1,601.52	7,337.50	7,620.00	282.50
Other Expense .....	8,381.07	9,174.78	17,380.00	8,205.22
Voc. Rehabilitation:				
Salaries and Wages..	478.50	1,765.00)		
Other Expense .....	2,129.68	4,935.67)	10,000.00	3,299.23
	\$554,801.15	\$ 4,042,565.75	\$ 4,771,881.64	\$729,315.89
	1921-1922 Appropriation			
Dept. of Public Works:				
Bureau of Supplies				
Other Expense .....	\$ 89.10			
	\$554,890.25	\$ 4,042,565.75	\$ 4,771,881.64	\$729,315.89

\*The total appropriations have been reduced in the amount of the expenditures out of the interest and federal funds shown on page 90.

§The total amounts of appropriations have been increased to the extent of the receipts of the institutions shown on page 90.

Note: Disbursements by warrant from the General Fund as shown in "Statement of Operations in Various State Funds," page 50, exceeds the amount shown in analysis of "Disbursements From General Fund," page 63, for the reason that original set-up of Revolving Funds and the cancelled warrants of previous bienniums, are not included in the latter.

DISBURSEMENTS FROM SPECIAL FUNDS DURING  
REPORTING PERIOD  
October 1, 1924, to September 30, 1926

Department	1923-1924 Warrants Drawn After 10-1, 1924	Warrants Drawn Between 1-5, '25 and 9-30, 1926	Grand Total Between 10-1, '24 and 9-30, 1926
<b>Agriculture:</b>			
Agricultural Inspection .....	\$.....	\$.....	\$ 113,622.01
Salaries and Wages .....	12,563.14	61,086.79	
Other Expense .....	6,063.10	33,908.98	
Glanders Indemnity .....			37.50
Indemnities .....		37.50	
Pest Abatement .....			1,511.82
Trust Accounts .....		1,511.82	
Predatory Animal .....			90,619.00
Salaries and Wages .....	284.00	2,700.00	
Other Expense .....	1,752.50	85,835.00	
Reis. of Cancelled Warrants .....		47.50	
Tuberculosis Erad. Indemnity .....			6,267.97
Indemnities .....	826.21	5,441.76	
Albion Normal School Interest .....			38,315.96
Salaries and Wages .....	5,180.39	20,679.27	
Other Expense .....	2,182.25	10,273.05	
Bar Commission .....			5,341.50
Salaries and Wages .....		2,313.14	
Other Expense .....		3,028.36	
Chamberlin-Kahn .....			247.13
Salaries and Wages .....	80.00	90.00	
Other Expense .....		77.13	
Charitable Inst. Interest .....			262.74
Refunds .....	38.84	223.90	
Deaf and Blind School Interest .....			358.75
Salaries and Wages .....		135.06	
Other Expense .....		223.69	
Edu. Inst. Imp., 1923-1924:			
Albion Normal School .....			3,507.28
Salaries and Wages .....	1,968.50		
Other Expense .....	933.39	605.29	
Idaho Technical Institute .....			1,488.12
Other Expense .....	8.70	1,479.42	
Industrial Training School .....			7,598.07
Other Expense .....	104.72	7,493.35	
Lewiston Normal School .....			13,082.98
Salaries and Wages .....		618.41	
Other Expense .....	12,359.27	105.30	
University of Idaho .....			52,366.83
Salaries and Wages .....	1,713.17	474.50	
Other Expense .....	34,901.46	15,277.70	
Edu. Inst. Imp., 1925:			
1925 Bond Expense .....			131.20
Other Expense .....		131.20	
Albion Normal School .....			49,558.01
Salaries and Wages .....		250.00	

DISBURSEMENTS FROM SPECIAL FUNDS DURING  
REPORTING PERIOD  
October 1, 1924, to September 30, 1926  
(Continued)

Department	1923-1924 Warrants Drawn After 10-1, 1924	Warrants Drawn Between 1-5, '25 and 9-30, 1926	Grand Total Between 10-1, '24 and 9-30, 1926
Other Expense .....		49,308.01	
Idaho Technical Institute .....			59,939.41
Salaries and Wages .....		1,131.45	
Other Expense .....		58,807.96	
University of Idaho .....			247,410.39
Salaries and Wages .....		2,508.00	
Other Expense .....		244,902.39	
<b>Endowment Funds:</b>			
Agricultural College .....			82,629.94
Trust Accounts .....		83,629.94	
Charitable Institutions .....			117,681.24
Trust Accounts .....		117,681.24	
Insane Asylum .....			48,935.60
Trust Accounts .....		48,935.60	
Normal School .....			105,142.19
Trust Accounts .....	107.70	105,034.49	
Penitentiary .....			98,245.26
Trust Accounts .....	6,516.00	91,729.26	
Public School .....			1,665,496.53
Refunds .....	121.20	7.75	
Trust Accounts .....	191,908.90	1,473,458.68	
Public Building .....			40,203.64
Salaries and Wages .....		1,717.74	
Other Expense .....	569.83	37,916.07	
School of Science .....			71,149.37
Trust Accounts .....		71,149.37	
University of Idaho .....			165,274.13
Trust Accounts .....		165,274.13	
<b>Game</b> .....			317,305.52
Salaries and Wages .....	24,670.10	169,030.51	
Other Expense .....	16,157.57	106,893.24	
Reimburse'm't of Overpaym't .....		554.10	
Game Predatory Animal .....			21,315.57
Salaries and Wages .....	4,192.50	14,784.82	
Other Expense .....	1,155.59	1,182.66	
Game Warden's Predatory An... ..			7,986.43
Salaries and Wages .....		6,940.54	
Other Expense .....		1,045.89	
Idaho Technical Inst. Interest .....			30,105.22
Salaries and Wages .....	24,414.77		
Other Expense .....		5,690.45	
Industrial Administration .....			46,792.82
Salaries and Wages .....	4,601.87	31,673.07	
Other Expense .....	2,371.84	8,147.04	
Industrial Training School Int. ....			27,402.69
Salaries and Wages .....	1,100.00	4,876.48	
Other Expense .....	6,942.15	14,484.06	

DISBURSEMENTS FROM SPECIAL FUNDS DURING  
REPORTING PERIOD  
October 1, 1924, to September 30, 1926  
(Continued)

Department	1923-1924 Warrants Drawn After 10-1, 1924	Warrants Drawn Between 1-5, '25 and 9-30, 1926	Grand Total Between 10-1, '24 and 9-30, 1926
Insane Asylum Interest .....			33,482.41
Salaries and Wages .....	81.00	10,038.73	
Other Expense .....	2,969.17	20,393.51	
Land:			10,084.48
Forester's Special Fund .....		10,084.48	
Other Expense .....			65,700.23
Forest Protection .....		129.75	
Salaries and Wages .....		65,570.48	
Other Expense .....			308.19
Land Assessments .....		308.19	
Other Expense .....			27,456.89
Lava Hot Springs .....			34,832.00
Salaries and Wages .....	1,662.50	12,277.00	
Other Expense .....	1,858.95	11,658.44	
Lava Hot Springs Bond .....			11,110.21
Salaries and Wages .....		8,391.34	
Other Expense .....		26,440.66	
Law Enforcement:			4,998.67
Athletic Commission .....		4,205.00	
Salaries and Wages .....	690.00	3,710.47	
Other Expense .....	2,504.74		
Law Libraries:			2,247.14
Boise Law Library .....		91.93	
Salaries and Wages .....	11.29	4,517.47	
Other Expense .....	377.98		2,525.35
Lewiston Law Library .....		1,860.29	
Other Expense .....	386.75		2,525.35
Pocatello Law Library .....		50.00	
Salaries and Wages .....		1,953.10	
Other Expense .....	522.25		16,983.82
Lewiston Normal Sch. Interest .....			16,983.82
Salaries and Wages .....	8,878.46	5,373.61	
Other Expense .....		2,731.75	
National Forest Reserve .....			287,538.84
Trust Accounts .....	118,463.61	169,075.23	
Normal School Interest .....			61.36
Refunds .....	61.36		
N. Idaho Sanitarium Interest .....			32,230.26
Salaries and Wages .....		23,462.71	
Other Expense .....		8,767.55	
Penitentiary:			35,218.64
Improvement .....			35,218.64
Other Expense .....			48,902.81
Interest .....			48,902.81
Salaries and Wages .....		18,186.02	
Other Expense .....	1,013.57	29,703.22	

DISBURSEMENTS FROM SPECIAL FUNDS DURING  
REPORTING PERIOD  
October 1, 1924, to September 30, 1926  
(Continued)

Department	1923-1924 Warrants Drawn After 10-1, 1924	Warrants Drawn Between 1-5, '25 and 9-30, 1926	Grand Total Between 10-1, '24 and 9-30, 1926
Library .....			815.84
Other Expense .....	75.18	740.66	
Public Investments:			90,835.80
Farm Mortgage .....			90,835.80
Salaries and Wages .....	36.25	60.00	
Other Expense .....	1,697.73	89,041.82	
Loan Expense .....			8,807.67
Salaries and Wages .....	636.60	3,833.48	
Other Expense .....	669.38	3,650.36	
Reis. Cancelled Warrant .....		17.85	
Public School Interest .....			1,219,771.35
Refunds .....	110.35	1,475.91	
Trust Accounts .....		1,218,185.09	
Public Works:			185.11
Capitol Building Construction .....			185.11
Other Expense .....			4,318.95
Heyburn Park .....		10.00	
Salaries and Wages .....		4,308.95	
Other Expense .....			
Reclamation:			1,821.53
Carey Act Trust .....			1,821.53
Salaries and Wages .....	800.00		
Other Expense .....	7.60		
Trust Accounts .....		1,013.93	
Headgate Circulating .....			1,690.37
Trust Accounts .....	154.19	1,536.18	
School Interest:			74,587.97
Agricultural College .....			74,587.97
Refunds .....		8.96	
Trust Accounts .....	3,078.66	71,500.25	
School of Science .....			54,656.78
Refunds .....	70.48	15.45	
Trust Accounts .....	3,201.88	51,368.97	
University of Idaho .....			75,628.28
Refunds .....	429.01	81.31	
Trust Accounts .....	8,676.83	66,441.13	
Sheep Inspection .....			39,562.20
Salaries and Wages .....	3,647.19	25,377.50	
Other Expense .....	1,406.57	9,130.94	
Sheppard-Towner .....			14,336.90
Salaries and Wages .....	2,017.90	8,813.09	
Other Expense .....	711.91	2,794.00	
Soldiers' Home:			21,947.79
Interest .....			21,947.79
Salaries and Wages .....	28.85	9,064.48	
Other Expense .....	1,861.95	1,000.00	

DISBURSEMENTS FROM SPECIAL FUNDS DURING  
REPORTING PERIOD  
October 1, 1924, to September 30, 1926  
(Continued)

Department	1923-1924 Warrants Drawn After 10-1, 1924	Warrants Drawn Between 1-5, '25 and 9-30, 1926	Grand Total Between 10-1, '24 and 9-30, 1926
Federal Aid .....			17,708.49
Salaries and Wages .....	975.00	5,888.90	
Other Expense .....		10,302.14	
Repairing Roof .....		530.00	
Reis. old Cancelled Warrant .....		12.45	
State Asylum and Sanitarium .....			372.44
Refunds .....	15.78	356.66	
State Institutions Imp., 1921-22:			1,869.30
North Idaho Sanitarium .....		1,869.30	
Other Expense .....			25.66
Insane Asylum .....		35.66	
Other Expense .....			6,237,420.42
State Highway .....			
General Supervision .....	18,231.60	259,553.94	
Construction .....	683,806.48	3,898,041.41	
Maintenance .....	94,314.90	1,074,464.24	
Motor Transport .....	31,097.85	177,454.43	
Duplicate Plate Cost .....	40.00	415.57	
State Insurance:			71,275.85
Administration .....		45,971.27	
Salaries and Wages .....	6,374.84	16,835.78	
Other Expense .....	2,093.96	407,712.06	470,328.08
Compensation Awards .....	62,616.02		426,695.81
Purchase of Investments .....	27,788.51	398,907.30	
Suspense Funds:			23.50
Agriculture Department .....		23.50	
Refunds .....			321.25
Escheats .....		321.25	
Refunds .....			10,871.45
Land department .....	102.50	10,768.95	
Refunds .....			525.00
Law Enforcement .....		500.00	
Refunds .....	25.00		14,950.84
Penitentiary Shirt Factory .....		11,427.99	
Salaries and Wages .....	600.00	2,606.55	
Other Expense .....	306.30		5,283.76
Penitentiary Shoe Factory .....		5,056.58	
Other Expense .....	227.18		2,883.33
Public Investments .....			11.00
Refunds .....	991.91	1,891.42	
Reclamation .....		11.00	
Refunds .....			
Treasurer's Cancelled Checks:			3.01
Suspense .....			
Reissuance of Warrant .....		3.01	

DISBURSEMENTS FROM SPECIAL FUNDS DURING  
REPORTING PERIOD  
October 1, 1924, to September 30, 1926  
(Continued)

Department	1923-1924 Warrants Drawn After 10-1, 1924	Warrants Drawn Between 1-5, '25 and 9-30, 1926	Grand Total Between 10-1, '24 and 9-30, 1926
Teachers' Registration .....			207.34
Salaries and Wages .....		121.89	
Other Expense .....	15.03	70.42	
University of Idaho:			727.84
Gopher Bounty .....			
Salaries and Wages .....	120.00	120.00	
Other Expense .....	389.27	98.57	
Vocational Educational Trust .....			63,766.39
Salaries and Wages .....	837.68	5,277.41	
Other Expense .....	3,345.87	54,305.43	
Vocational Rehabilitation .....			9,420.75
Salaries and Wages .....		3,666.50	
Other Expense .....	516.05	5248.20	
	1,469,422.53	\$ 11,626,270.64	\$ 13,095,693.17

ACCOUNTS WITH APPROPRIATIONS OUT OF SPECIAL FUNDS

	Appropriation	Expended	Balance
Industrial Administration .....	\$ 47,433.25	\$ 39,820.11	\$ 7,613.14
Lava Hot Springs .....	25,870.00	23,935.44	1,934.56
State Insurance .....	73,040.00	62,807.05	10,232.95
	\$146,343.25	\$126,562.60	\$ 19,780.65

Note: The above institution and departments are the only ones that are limited in their expenditures out of special funds by the amounts appropriated by the legislature. They are self-supporting, the expense of maintaining and operating them being appropriated and paid out of their earnings.

## RECEIPTS

A study showing by departments, receipts from all sources for the reporting period October 1, 1924, to September 30, 1926.

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS

Department	Source of Receipts	Item	Department Total
Adjutant	Refunded Expense .....	\$ 424.13	\$ .....
General	Fines .....	30.00	.....
			\$ 454.13
Agriculture	Warehouse Licenses .....	685.00	.....
	Thresher Licenses .....	368.00	.....
	Annual Nursery Licenses .....	380.00	.....
	Agents' Nursery Licenses .....	40.00	.....
	Cream Buyers' Licenses .....	1,635.00	.....
	Cheese Factories' Licenses .....	950.00	.....
	Ice Cream Factories' Licenses .....	640.00	.....
	Babcock Testers' Licenses .....	1,168.85	.....
	Creameries & Cream Buying Stn's .....	2,215.00	.....
	Condensary Licenses .....	100.00	.....
	Reprocessing Plant Licenses .....	100.00	.....
	Produce Brokers' Licenses .....	2,625.00	.....
	By-Products Licenses .....	40.00	.....
	Sale of Spray Pump .....	12.00	.....
	Searching Brand Records .....	280.00	.....
	Brand Renewals .....	363.50	.....
	Brand Recording Fees .....	1,018.00	.....
	Stallion License Renewals .....	549.50	.....
	Stallion License Transfers .....	5.50	.....
	Certified Copies of Brands .....	1.50	.....
	Rent of White Pine Blister Fords .....	172.15	.....
	Refunds .....	221.39	.....
	General Livestock Inspection Fees .....	14,275.96	.....
	Station Inspection Fees .....	1,350.00	.....
	Potato Inspection Fees .....	60,516.15	.....
	Onion Inspection Fees .....	1,741.26	.....
	Fruit Inspection Fees .....	30,769.36	.....
	Lettuce Inspection Fees .....	1,531.00	.....
	Bean Inspection Fees .....	85.00	.....
	Melon Inspection Fees .....	6.00	.....
	Nursery Stock Inspection Fees .....	625.45	.....
	Warehouse Inspection Fees .....	789.50	.....
	Auto Inspection Fees .....	60.00	.....
	Pest Abatement Fees .....	179.00	.....
	Cert. Copies of Insp. Certfs. ....	87.00	.....
	Alfalfa Meal Inspection Fees .....	75.00	.....
	Adams Co. Ap. for Col. Potato .....		.....
	Beetle Control .....	150.00	.....
	Miscellaneous Fees .....	431.14	.....
	Items Held in Suspense .....	25.50	.....
			\$ 126,267.71

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, to SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS

REVENUE				NON-REVENUE		
General Fund	Special Funds	Special Funds From Federal Government	Additions to Endowm'ts	Public Investments	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 424.13
	30.00					
	\$ 30.00					\$ 424.13
685.00						
368.00						
380.00						
40.00						
1,635.00						
950.00						
640.00						
1,168.85						
2,215.00						
100.00						
100.00						
2,625.00						
40.00						
12.00						
280.00						
363.50						
1,018.00						
549.50						
5.50						
1.50						
172.15						
						221.39
	14,275.96					
	1,350.00					
	60,516.15					
	1,741.26					
	30,769.36					
	1,531.00					
	85.00					
	6.00					
	625.45					
	789.50					
	60.00					
						179.00
	87.00					
	75.00					
	150.00					
	431.14					
					25.50	
\$ 13,349.00	\$ 112,492.82					\$ 400.39

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

Department	Source of Receipt	Item	Department Total
Albion Normal School	Rent of Rooms and Apartments...	\$ 10,583.79	\$.....
	Rent of Land .....	1,032.82	.....
	Tuition .....	11,040.50	.....
	Fees and Fines .....	6,140.40	.....
	Sales and Miscellaneous Receipts .....	1,058.69	.....
	Manual Training Receipts .....	1,089.06	.....
	Guarantees .....	500.00	.....
	Insurance .....	157.85	.....
	Refunded Expense .....	128.74	.....
			\$ 31,731.85
Athletic Commission	Gate Receipts and License Fees..	\$ 13,434.54	\$.....
			\$ 13,434.54
Auditor	Refunds .....	\$ 55.51	\$.....
			\$ 55.51
Banking, Bureau of	Bank Examinations .....	\$ 23,745.49	\$.....
	Charter Fees .....	265.00	.....
	Witn's Fees, Certif'd Copies, etc. ....	6.40	.....
	Bank Reports .....	4.00	.....
	Miscellaneous Receipts .....	29.55	.....
	Refunds .....	308.28	.....
	Items Held in Suspense .....	2.00	.....
			\$ 24,360.72
Blue Sky, Bureau of	Examinations .....	\$ 3,268.49	\$.....
	Filing Fees .....	2,387.50	.....
	Agents' Licenses .....	1,721.00	.....
	Certification Fees .....	2.00	.....
	Refunds .....	100.50	.....
	Miscellaneous .....	245.52	.....
	Items Held in Suspense .....	23.00	.....
			\$ 7,748.01
Board of Education	Certification of Teachers .....	\$ 11,101.00	\$.....
	Sales of Bulletins, etc. ....	1,233.94	.....
	Teachers' Registration .....	666.90	.....
	Refund .....	12.24	.....
			\$ 13,014.08
District Court Transcripts .....		\$ 878.30	\$.....
			\$ 878.30

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, to SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

REVENUE				NON-REVENUE		
General Fund	Special Funds	Special Funds From Federal Government	Additions to Endow'm'ts	Public Investments	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
\$ 10,583.79	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
1,032.82	.....	.....	.....	.....	.....	.....
11,040.50	.....	.....	.....	.....	.....	.....
6,140.40	.....	.....	.....	.....	.....	.....
1,058.69	.....	.....	.....	.....	.....	.....
1,089.06	.....	.....	.....	.....	.....	.....
500.00	.....	.....	.....	.....	.....	.....
157.85	.....	.....	.....	.....	.....	.....
						128.74
\$ 31,603.11	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 128.74
	\$ 13,434.54	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
	\$ 13,434.54	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
						\$ 55.51
						\$ 55.51
\$ 23,745.49	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
265.00	.....	.....	.....	.....	.....	.....
6.40	.....	.....	.....	.....	.....	.....
4.00	.....	.....	.....	.....	.....	.....
29.55	.....	.....	.....	.....	.....	.....
						308.28
					2.00	
\$ 24,050.44	\$ .....	\$ .....	\$ .....	\$ .....	\$ 2.00	\$ 308.28
\$ 3,268.49	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
2,387.50	.....	.....	.....	.....	.....	.....
1,721.00	.....	.....	.....	.....	.....	.....
2.00	.....	.....	.....	.....	.....	.....
						100.50
245.52	.....	.....	.....	.....	.....	.....
					23.00	
\$ 7,624.51	\$ .....	\$ .....	\$ .....	\$ .....	\$ 23.00	\$ 100.50
\$ 11,101.00	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
1,233.94	.....	.....	.....	.....	.....	.....
	666.90	.....	.....	.....	.....	.....
						12.24
\$ 12,334.94	\$ 666.90	\$ .....	\$ .....	\$ .....	\$ .....	\$ 12.24
\$ 878.30	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
\$ 878.30	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

Department	Source of Receipts	Item	Department Total
Deaf and Blind School	Sales of Fm. Prod. & Livestock.....	1,881.40	.....
	Sales of Students' Handwork .....	14.40	.....
	Tuition .....	90.00	.....
	Misc. Sales and Receipts .....	329.70	.....
	Printing Receipts .....	106.92	.....
	Refunds and Overpayments .....	391.52	.....
			\$ 2,813.94
Fish and Game	Fish and Game Licenses .....	\$ 308,334.00	.....
	Taxidermists' Licenses .....	380.00	.....
	Selling, Shipping & Resh. Perm'ts .....	1,287.20	.....
	Private Pond and Other Permits..	250.00	.....
	Fines and Confiscations .....	15,500.25	.....
	Sale of Pelts, Fish, Other Prop....	12,528.02	.....
	Court Costs .....	61.00	.....
	Commissions Saved .....	225.05	.....
	Rentals .....	200.00	.....
	Donations .....	456.00	.....
	Redemption of Guns .....	10.00	.....
	Refunds .....	11.08	.....
	Items Held in Suspense .....	184.33	.....
			\$ 339,426.93
Heyburn Park	Concessions .....	\$ 967.50	.....
	Rentals .....	893.40	.....
	Privileges and Sales .....	1,414.50	.....
			\$ 3,275.40
Hillsdale District	Irrigation Tax Collections .....	\$ 24,229.42	.....
			\$ 24,229.42
Idaho Insane Asylum	Money on Persons .....	\$ 91.80	.....
	Maintenance of Patients .....	5,854.05	.....
	Sale of Fm. Prod. & Livestock ....	8,601.44	.....
	Refunds .....	299.44	.....
			\$ 14,846.73
Idaho State Penitentiary	Shirt Factory Receipts .....	\$ 56,791.02	.....
	Shoe Factory Receipts .....	4,002.01	.....
	Sales of Poultry & Fm. Prod. ....	5,346.32	.....
	Miscellaneous Sales and Receipts ..	313.95	.....
	Visitors' Fees .....	1,391.00	.....
			\$ 67,844.30

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

REVENUE				NON-REVENUE		
General Fund	Special Funds	Special Funds From Federal Government	Additions to Endowm'ts	Public Investments	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
\$ 1,881.40	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
14.40	.....	.....	.....	.....	.....	.....
90.00	.....	.....	.....	.....	.....	.....
329.70	.....	.....	.....	.....	.....	.....
106.92	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	391.52
\$ 2,422.42	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 391.52
\$ .....	\$ 308,334.00	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
.....	280.00	.....	.....	.....	.....	.....
.....	1,287.20	.....	.....	.....	.....	.....
.....	250.00	.....	.....	.....	.....	.....
.....	15,500.25	.....	.....	.....	.....	.....
.....	12,528.02	.....	.....	.....	.....	.....
.....	61.00	.....	.....	.....	.....	.....
.....	225.05	.....	.....	.....	.....	.....
.....	200.00	.....	.....	.....	.....	.....
.....	456.00	.....	.....	.....	.....	.....
.....	10.00	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	11.08
.....	.....	.....	.....	.....	184.33	.....
\$ .....	\$ 339,231.52	\$ .....	\$ .....	\$ .....	\$ 184.33	\$ 11.08
\$ .....	\$ 967.50	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
.....	893.40	.....	.....	.....	.....	.....
.....	1,414.50	.....	.....	.....	.....	.....
\$ .....	\$ 3,275.40	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 24,229.42	\$ .....
\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 24,229.42	\$ .....
\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 91.80	\$ .....
5,854.05	.....	.....	.....	.....	.....	.....
8,601.44	.....	.....	.....	.....	.....	299.44
\$ 14,455.49	\$ .....	\$ .....	\$ .....	\$ .....	\$ 91.80	\$ 299.44
\$ .....	\$ 56,791.02	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
.....	4,002.01	.....	.....	.....	.....	.....
5,346.32	.....	.....	.....	.....	.....	.....
313.95	.....	.....	.....	.....	.....	.....
.....	1,391.00	.....	.....	.....	.....	.....
\$ 5,660.27	\$ 62,184.03	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....



RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

Department	Source of Receipts	Item	Department Total
Idaho State Sanitarium	Maintenance of Patients .....	\$ 955.09	\$ .....
	Sale of Livestock & Fm. Prod. ....	1,851.45	.....
	Miscellaneous Sales and Receipts .....	359.37	.....
	Refunds .....	20.93	.....
			\$ 3,186.84
Idaho Technical Institute	Fees .....	\$ 5,600.54	\$ .....
	Sales .....	1,189.09	.....
	Rentals .....	8,476.48	.....
	Tuition and Night School Recpts..	22,135.75	.....
	Dormitory Receipts .....	963.50	.....
	Vocational (Smith-Hughes Act) ..	6,853.05	.....
	Interest on Bank Deposits .....	155.76	.....
	Miscellaneous Receipts .....	111.63	.....
	Refunds .....	504.78	.....
			\$ 45,990.58
Industrial Accident Board	From Deceased Employees .....	\$ 44,654.72	\$ .....
			\$ 44,654.72
Industrial Training School	Sales of Livestock and Fm. Prod. \$	5,968.33	\$ .....
	Miscellaneous Sales and Receipts ..	1,375.60	.....
	Shoemaking and Repair Receipts..	105.20	.....
	Blacksmithing & Auto Rep. Rec...	66.77	.....
	Printing Receipts .....	277.60	.....
	Rentals .....	8.25	.....
	Care of U. S. Prisoners .....	18,740.24	.....
	Insurance .....	2,900.02	.....
	Refunds .....	1,527.33	.....
			\$ 30,969.34
Insurance Director	Annual Licenses .....	\$ 27,285.00	\$ .....
	Agents' Certificates .....	52,800.00	.....
	Other Licenses .....	11,820.00	.....
	Filing of Annual Statements .....	26,030.00	.....
	Filing of Articles .....	1,510.00	.....
	Fees for Des. of Local Agents ....	64.00	.....
	Other Filing Fees .....	234.00	.....
	Miscellaneous Fees .....	60.45	.....
	Premium Tax .....	322,480.30	.....
	Refund .....	14.37	.....
			\$ 442,298.12

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, to SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

REVENUE				NON-REVENUE		
General Fund	Special Funds	Special Funds From Federal Government	Additions to Endow'm'ts	Public Investments	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
\$ 955.09	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
1,851.45	.....	.....	.....	.....	.....	.....
359.37	.....	.....	.....	.....	.....	20.93
.....	.....	.....	.....	.....	.....	.....
\$ 3,165.91	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 20.93
5,600.54	.....	.....	.....	.....	.....	.....
1,189.09	.....	.....	.....	.....	.....	.....
8,476.48	.....	.....	.....	.....	.....	.....
22,135.75	.....	.....	.....	.....	.....	.....
963.50	.....	.....	.....	.....	.....	.....
6,853.05	.....	.....	.....	.....	.....	.....
155.76	.....	.....	.....	.....	.....	.....
111.63	.....	.....	.....	.....	.....	504.78
.....	.....	.....	.....	.....	.....	.....
\$ 45,485.80	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 504.78
.....	.....	.....	.....	.....	.....	.....
.....	\$ 44,654.72	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
.....	\$ 44,654.72	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
\$ 5,968.33	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
1,375.60	.....	.....	.....	.....	.....	.....
105.20	.....	.....	.....	.....	.....	.....
66.77	.....	.....	.....	.....	.....	.....
277.60	.....	.....	.....	.....	.....	.....
8.25	.....	.....	.....	.....	.....	.....
18,740.24	.....	.....	.....	.....	.....	.....
2,900.02	.....	.....	.....	.....	.....	1,527.33
.....	.....	.....	.....	.....	.....	.....
\$ 29,442.01	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 1,527.33
\$ 27,285.00	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
52,800.00	.....	.....	.....	.....	.....	.....
11,820.00	.....	.....	.....	.....	.....	.....
26,030.00	.....	.....	.....	.....	.....	.....
1,510.00	.....	.....	.....	.....	.....	.....
64.00	.....	.....	.....	.....	.....	.....
234.00	.....	.....	.....	.....	.....	.....
60.45	.....	.....	.....	.....	.....	.....
322,480.30	.....	.....	.....	.....	.....	14.37
.....	.....	.....	.....	.....	.....	.....
\$ 442,283.75	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 14.37

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

Department	Source of Receipts	Item	Department Total
Land Department	Land Sales .....	\$ 58,015.70	\$ .....
	Timber Sales .....	188,917.75	.....
	Interest on Contracts .....	31,453.65	.....
	Lease Rentals .....	348,789.69	.....
	Various Fees .....	7,904.45	.....
	Forest Protection Collection .....	8,373.88	.....
	Clark-McNary Fund .....	34,217.40	.....
			\$ 677,672.52
Lava Hot Springs	Baths .....	\$ 34,651.97	\$ .....
			\$ 34,651.97
Lewiston Normal School	Music Fees .....	\$ 680.00	\$ .....
	House Rent .....	516.65	.....
	Sale of Supplies, etc. ....	579.75	.....
	Fees .....	1,636.33	.....
	Recovery on Bond .....	98.11	.....
	Bank Interest .....	66.95	.....
	Fire Insurance .....	349.88	.....
	Reimbursements .....	2,076.88	.....
	Tuition .....	9,094.39	.....
	Refunds .....	157.24	.....
			\$ 15,256.18
Motor Fuels	Gasoline Tax .....	\$ 1,895,914.27	\$ .....
	Auto Transportation Tax .....	24,201.16	.....
			\$ 1,920,115.43
Motor Vehicle	Individual Blank Plates .....	\$ 1,865.50	\$ .....
	Dealers' Blank Plates .....	9,630.00	.....
	Miscellaneous Receipts .....	9.72	.....
			\$ 11,505.22
North Idaho Sanitarium	Cash on Persons .....	\$ 594.41	\$ .....
	Maintenance of Patients .....	4,144.20	.....
	Rentals and Sales of Farm Produce, Livestock, etc. ....	224.45	.....
			\$ 4,963.06
Occupational License Registration	Licenses, Applications, Examinations, and Reciprocity Fees .....	\$ 6,628.00	\$ .....
	Renewal and Reinstatements Fees .....	11,722.00	.....
	Certificate Fees .....	120.00	.....

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, to SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

REVENUE				NON-REVENUE		
General Fund	Special Funds	Special Funds From Federal Government	Additions to Endowments	Public Investments	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
\$ .....	\$ .....	\$ .....	\$ 58,015.70	\$ .....	\$ .....	\$ .....
.....	.....	.....	188,917.75	.....	.....	.....
.....	31,453.65	.....	.....	.....	.....	.....
.....	348,789.69	.....	.....	.....	.....	.....
7,904.45	.....	.....	.....	.....	8,373.88	.....
.....	.....	.....	.....	.....	34,217.40	.....
\$ 7,904.45	\$ 380,243.34	\$ .....	\$ 246,933.45	\$ .....	\$ 42,591.28	\$ .....
\$ .....	\$ 34,651.97	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
\$ .....	\$ 34,651.97	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
\$ 680.00	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
516.65	.....	.....	.....	.....	.....	.....
579.75	.....	.....	.....	.....	.....	.....
1,636.33	.....	.....	.....	.....	.....	.....
98.11	.....	.....	.....	.....	.....	.....
66.95	.....	.....	.....	.....	.....	.....
349.88	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	2,076.88
9,094.39	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	157.24
\$ 13,022.06	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 2,234.12
\$ .....	\$ 1,895,914.27	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
.....	24,201.16	.....	.....	.....	.....	.....
\$ .....	\$ 1,920,115.43	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
\$ .....	\$ 1,865.50	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
.....	9,630.00	.....	.....	.....	.....	.....
7.72	2.00	.....	.....	.....	.....	.....
\$ 7.72	\$ 11,497.50	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 594.41	\$ .....
4,144.20	.....	.....	.....	.....	.....	.....
224.45	.....	.....	.....	.....	.....	.....
\$ 4,368.65	\$ .....	\$ .....	\$ .....	\$ .....	\$ 594.41	\$ .....
\$ 6,628.00	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
11,722.00	.....	.....	.....	.....	.....	.....
120.00	.....	.....	.....	.....	.....	.....

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

Department	Source of Receipts	Item	Department Total
	Real Estate Licenses .....	9,460.00	.....
	Miscellaneous Fees .....	48.20	.....
	Refunds .....	50.00	.....
			\$ 28,028.20
Public Investments	Bonds—Principal .....	\$ 753,339.20	\$ .....
	Bonds—Interest .....	579,056.35	.....
	Farm Loans—Principal .....	441,020.73	.....
	Farm Loans—Interest .....	448,789.61	.....
	Sales Certificates—Principal .....	564,773.64	.....
	Sales Certificates—Interest .....	296,003.21	.....
	State Insurance—Principal .....	300,218.20	.....
	State Insurance—Interest .....	77,161.16	.....
	State Warrants—Principal .....	73,147.95	.....
	State Warrants—Interest .....	2,552.77	.....
	General Fees .....	450.00	.....
	Farm Mortgage .....	21,232.59	.....
	Loan Expense Fees .....	8,481.70	.....
	Refunds .....	63.50	.....
	Items Held in Suspense .....	2,352.86	.....
			\$ 3,568,643.47
Public Utilities Commission	Miscellaneous Fees .....	\$ 963.15	\$ .....
			\$ 963.15
Public Welfare	Licenses and Fees .....	\$ 1,034.50	\$ .....
	Fines .....	23.35	.....
	Refunds .....	129.85	.....
			\$ 1,187.70
Public Works	Sales .....	\$ 24.50	\$ .....
	Refunds .....	18.20	.....
			\$ 42.70
Reclamation Department	Applications for Permits .....	\$ 4,295.10	\$ .....
	Proofs .....	4,891.10	.....
	Certified Copies, etc. ....	403.60	.....
	Carey Act Trust .....	5,039.26	.....
	Headgate Circulating Fund .....	1,147.04	.....
	Contributions—Federal Govt. ....	91.07	.....
	Items Held in Suspense .....	2.20	.....
			\$ 15,969.37

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, to SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

REVENUE				NON-REVENUE		
General Fund	Special Funds	Special Funds From Federal Government	Additions to Endowm'ts	Public Investments	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
9,460.00	.....	.....	.....	.....	.....	.....
48.20	.....	.....	.....	.....	.....	50.00
\$ 27,978.20	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 50.00
\$ .....	\$ .....	\$ .....	\$ .....	\$ 753,339.20	\$ .....	\$ .....
.....	579,056.35	.....	.....	441,020.73	.....	.....
.....	448,789.61	.....	.....	.....	.....	.....
.....	296,003.21	.....	564,773.64	.....	.....	.....
.....	77,161.16	.....	.....	300,218.20	.....	.....
.....	2,552.77	.....	.....	73,147.95	.....	.....
450.00	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	21,232.59	.....
.....	.....	.....	.....	.....	8,481.70	.....
.....	.....	.....	.....	.....	.....	63.50
.....	.....	.....	.....	.....	2,352.86	.....
\$ 450.00	\$ 1,403,563.10	\$ .....	\$ 564,773.64	\$ 1,567,726.08	\$ 32,067.15	\$ 63.50
\$ 963.15	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
\$ 963.15	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
\$ 1,034.50	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
23.35	.....	.....	.....	.....	.....	129.85
\$ 1,057.85	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 129.85
\$ .....	\$ 24.50	\$ .....	\$ .....	\$ .....	\$ .....	\$ 18.20
\$ .....	\$ 24.50	\$ .....	\$ .....	\$ .....	\$ .....	\$ 18.20
\$ 4,395.10	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
4,891.10	.....	.....	.....	.....	.....	.....
403.60	.....	.....	.....	.....	.....	.....
.....	5,039.26	.....	.....	.....	.....	.....
.....	.....	91.07	.....	.....	.....	1,147.04
.....	.....	.....	.....	.....	2.20	.....
\$ 9,689.80	\$ 5,039.26	\$ 91.07	\$ .....	\$ .....	\$ 2.20	\$ 1,149.04

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

Department	Source of Receipts	Item	Department Total
Secretary of State	Articles of Incorporation Fees ....	\$ 43,032.10	\$ .....
	Annual License Tax .....	168,106.20	.....
	Sales of Pamphlets, Constitutions, etc. ....	28.00	.....
	Certified Copies .....	2,513.34	.....
	Annual Statements .....	524.70	.....
	Notaries Public—Boise District ..	3,280.00	.....
	Notaries Public—Lewiston Dist...	1,950.00	.....
	Notaries Public—Pocatello Dist...	2,190.00	.....
			\$ 221,624.34
Soldiers' Home	Sale of Livestock and Produce ....	\$ 2,542.88	\$ .....
	Miscellaneous Sales .....	96.52	.....
	Refunds .....	13.05	.....
			\$ 2,652.45
State Highway	From United States .....	\$ 2,253,553.70	\$ .....
	From Counties and High'y Dists. ....	1,370,295.19	.....
	From States, Cities and Villages..	25,083.53	.....
	From Corporations .....	18,682.41	.....
	From Railroads .....	32,274.11	.....
	Motor Transport Section—Sales..	37,512.02	.....
	From State Depts. & Institutions..	617.73	.....
	Miscellaneous Sales, Rentals, etc.	7,491.47	.....
	Refunds .....	2,798.83	.....
			\$ 3,748,308.99
Sheep Commission	Inspection Fees .....	\$ 3,974.06	\$ .....
	Dipping and Quarantine Fees .....	456.50	.....
			\$ 4,430.56
State Insurance	Premiums .....	\$ 563,628.56	\$ .....
	Refunds .....	14.42	.....
			\$ 563,642.98
Sunnydell Irrigation District	Tax Collections .....	\$ 9,846.01	\$ .....
			\$ 9,846.01
Supreme Court	Library Fees—Boise .....	\$ 435.00	\$ .....
	Library Fees—Lewiston .....	275.00	.....
	Library Fees—Pocatello .....	207.50	.....

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, to SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

REVENUE			NON-REVENUE			
General Fund	Special Funds	Special Funds From Federal Government	Additions to Endow'm'ts	Public Investments	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
\$ 43,032.10	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
168,106.20	.....	.....	.....	.....	.....	.....
28.00	.....	.....	.....	.....	.....	.....
2,513.34	.....	.....	.....	.....	.....	.....
524.70	.....	.....	.....	.....	.....	.....
.....	3,280.00	.....	.....	.....	.....	.....
.....	1,950.00	.....	.....	.....	.....	.....
.....	2,190.00	.....	.....	.....	.....	.....
\$ 214,204.34	\$ 7,420.00	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
\$ 2,542.88	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
96.52	.....	.....	.....	.....	.....	13.05
.....	.....	.....	.....	.....	.....	.....
\$ 2,639.40	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 13.05
\$ .....	\$ .....	\$ 2,253,553.70	\$ .....	\$ .....	\$ .....	\$ .....
.....	1,370,295.19	.....	.....	.....	.....	.....
.....	25,083.53	.....	.....	.....	.....	.....
.....	18,682.41	.....	.....	.....	.....	.....
.....	32,274.11	.....	.....	.....	.....	.....
.....	37,512.02	.....	.....	.....	.....	.....
.....	617.73	.....	.....	.....	.....	.....
.....	7,491.47	.....	.....	.....	.....	2,798.83
\$ .....	\$ 1,491,956.46	\$ 2,253,553.70	\$ .....	\$ .....	\$ .....	\$ 2,798.83
\$ .....	\$ 3,974.06	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
.....	456.50	.....	.....	.....	.....	.....
\$ .....	\$ 4,430.56	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
\$ .....	\$ 563,628.56	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
.....	.....	.....	.....	.....	.....	14.42
\$ .....	\$ 563,628.56	\$ .....	\$ .....	\$ .....	\$ .....	\$ 14.42
\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 9,846.01	\$ .....
\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 9,846.01	\$ .....
\$ .....	\$ 435.00	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
.....	275.00	.....	.....	.....	.....	.....
.....	207.50	.....	.....	.....	.....	.....

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

Department	Source of Receipt	Item	Department Total
	Filing Fees .....	4,554.50	.....
	Copies of Acknowledgments, etc...	1,721.50	.....
	Refunds .....	6.00	.....
	Items Held in Suspense .....	50,887.45	.....
			\$ 58,086.95
State Treasurer	Interest (Sundry) .....	\$ 154,748.35	\$ .....
	Condemnation Sale of Land .....	697.05	.....
	Sale of Bonds .....	954,403.59	.....
	Sale of Treasury Notes .....	2,940,000.00	.....
	Prem. on Bonds and Treas. Notes..	410.90	.....
	Express Companies .....	14,772.32	.....
	Escheated Estates .....	929.14	.....
	Bar Commission Fees .....	6,900.00	.....
	Refunds on Overpaid Warrants ...	50.05	.....
	Certification Fees .....	1,630.25	.....
	Fines .....	133.13	.....
	Items Held in Suspense .....	75,155.31	.....
			\$ 4,149,830.09
United States Government	Chamberlain-Kahn .....	\$ 102.13	\$ .....
	Five Per Cent Public Land Sales..	1,716.17	.....
	National Forest Reserve .....	287,538.84	.....
	Sheppard-Towner:		.....
	Interest .....	62.39	.....
	Contributions .....	15,000.00	.....
	Soldiers' Home .....	15,449.35	.....
	Vocational Education:		.....
	Interest .....	615.61	.....
	Contributions .....	61,954.27	.....
	Vocational Rehabilitation:		.....
	Interest .....	52.36	.....
	Contributions .....	9,068.78	.....
			\$ 391,559.90
University of Idaho	Fire Insurance .....	\$ 327.50	\$ .....
			\$ 327.50
Veterans' Welfare Commission	Refunds .....	\$ 159.80	\$ .....
			\$ 159.80

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, to SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

[illegible]

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

Department	Source of Receipt	Item	Department Total
Tax Settlement With Counties	General State Tax	\$ 3,266,591.98	\$
	State Highway	.01	
	General Interest & Redemption	199,349.81	
	Pub. Bldg. Int. and Redemption	238,276.09	
	Highway Redemption No. 2	196,175.36	
	Highway Redemption No. 3	40,375.69	
	Highway Redemption No. 4	402,302.50	
	Educational Institutions Imp.	201,929.82	
	Predatory Animal	72,576.60	
	Sheep Inspection	20,336.43	
	Tuberculosis Erad. Indemnity	9,096.97	
	Glanders Indemnity	1,164.47	
	Predatory Animal Bounty	29,600.86	
	Dox Tax	123.50	
			\$ 4,677,900.09
Other Receipts From Counties	Motor Vehicle Licenses	\$ 294,121.19	\$
	State and County Licenses	4,392.50	
	Inheritance Taxes	37,386.11	
	Court Fees	28,380.94	
	Fines	1,276.55	
	Escheats	9,378.52	
	Pest Abatement	2,083.77	
	Portneuf River Survey	3,284.60	
	Foresters' Special	169.03	
	Forest Protection	43,905.11	
			\$ 424,378.32
GRAND TOTAL			\$ 21,769,228.12

The "Department Total" in the above analysis of receipts from all sources is less than the amount of "Cash Receipts" shown in statement of operation in various state funds, page ..... and agrees in full when returned checks, revolving fund operations, and transfers from suspense funds of previous years are taken into consideration. The "General Fund" total for this analysis will agree with general funds showing on page ..... when receipts by transfer which are not strictly a part of the receipts of this reporting period and refunds are taken into account. General and Special Fund refunds are carried together in this statement. (See schedule covering receipts from counties, page .....)

RECEIPTS FROM ALL SOURCES  
FOR REPORTING PERIOD OCTOBER 1, 1924, TO SEPTEMBER 30, 1926  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS  
SHOWING IN DETAIL THE SOURCE OF ALL RECEIPTS  
(Continued)

REVENUE				NON-REVENUE		
General Fund	Special Funds	Special Funds From Federal Government	Additions to Endow'm'ts	Public Investments	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
\$3,266,591.98	\$	\$	\$	\$	\$	\$
	.01					
	199,349.81					
	238,276.09					
	196,175.36					
	40,375.69					
	402,302.50					
	201,929.82					
	72,576.60					
	20,326.43					
	9,096.97					
	1,164.47					
	29,600.86					
			123.50			
\$3,266,591.98	\$1,411,184.61	\$	\$ 123.50	\$	\$	\$
\$	\$ 294,121.19	\$	\$	\$	\$	\$
4,392.50						
37,386.11						
28,380.94						
	1,276.55					
			363.60		9,014.92	
						2,083.77
						3,284.60
	169.03					
	43,905.11					
\$ 70,159.55	\$ 339,471.88	\$	\$ 363.60	\$	\$ 9,014.92	\$ 5,368.37
\$4,414,575.52	\$8,165,337.00	\$2,642,758.14	\$814,890.29	\$1,567,726.08	\$4,147,277.62	\$16,663.37

## STATEMENT OF DISBURSEMENTS

From Special Funds which automatically reduce the appropriations from the General Fund for the following institutions during the reporting period October 1, 1924, to September 30, 1926.

	1923-1924 Warrants Drawn After 10, 1, 1924	1925-1926 Warrants Drawn Between 1, 1, '25 & 9, 30, 1926
Insane Asylum Interest .....	\$ 3,050.17	\$ 30,432.24
North Idaho Sanitarium Interest .....		32,230.26
Penitentiary Interest .....	1,013.57	47,889.24
Soldiers' Home Interest .....	1,890.80	20,056.99
Soldiers' Home Federal Aid .....	975.00	16,721.04
<b>Total .....</b>	<b>\$ 6,929.54</b>	<b>\$147,329.77</b>

The following amounts have been added to the respective appropriations between October 1, 1924, and September 30, 1926:

Department or Institution	Receipts Added to 1923-1924 Approp'ns	Receipts Added to 1925-1926 Appr'p'ns
Albion Normal School .....	\$ 4,762.37	\$ 26,356.66
Finance—Blue Sky .....		6,837.18
State Sanitarium .....	14.56	2,092.19
Industrial Training School .....	1,236.11	29,733.23
Insane Asylum .....	201.80	8,674.92
Lewiston Normal School .....	1,312.76	13,844.31
North Idaho Sanitarium .....	18.00	174.45
Penitentiary .....	1,070.83	4,285.49
Deaf and Blind School .....	531.38	2,282.56
Soldiers' Home .....	377.60	2,213.23
Technical Institute .....	9,421.36	34,592.22
University of Idaho .....		327.50
<b>Total .....</b>	<b>\$ 18,947.77</b>	<b>\$131,413.94</b>

Unexpended old Appropriations Balances added to 1925-1926 appropriations.

Carey Act Relief .....	\$ 22,827.10
Soldiers' Memorial .....	35,336.58
Veterans' Welfare .....	35,034.55
<b>Total .....</b>	<b>\$ 93,198.23</b>

## FISH AND GAME LICENSE ACCOUNT

October 1, 1924, to September 30, 1926

	Dr.	Cr.
Balance October 1, 1924 .....	\$259,885.10	
Licenses issued .....	704,425.00	
Licenses missing in pads .....		\$ 29.30
Printers' samples .....		407.95
Complimentary Licenses .....		604.00
Settlement of Surety Company .....		1,740.65
Licenses Returned .....		384,003.35
Cash Receipts .....		321,805.15
Balance September 30, 1926 .....		255,719.70
<b>Totals .....</b>	<b>\$964,310.10</b>	<b>\$964,310.10</b>

## DIRECTOR OF INSURANCE LICENSE ACCOUNT

October 1, 1924, to September 30, 1926

	Dr.	Cr.
Balance October 1, 1924 .....	\$ 12,558.00	
Licenses Issued .....	107,100.00	
Printers' Samples .....		\$ 564.00
Licenses Returned .....		17,801.00
Licenses Cancelled .....		100.00
Cash Remitted .....		92,121.00
Balance September 30, 1926 .....		9,072.00
<b>Totals .....</b>	<b>\$119,658.00</b>	<b>\$119,658.00</b>

**BONDED INDEBTEDNESS OF THE STATE OF IDAHO,  
SEPTEMBER 30TH, 1926**

Purpose	Option	Series	Int'st Rate	Amount Outstanding
Industrial Training School .....	10/20	1911	4 %	\$ 33,000.00
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 County South Fork Snake .....	10/20	1911	4 %	500.00
Ross Fork Road .....	10/20	1911	4 %	20,000.00
University Building .....	10/20	1911	4 %	75,000.00
Soldiers' Home Improvement .....	10/20	1911	4 %	12,000.00
State Penitentiary Improvement .....	10/20	1911	4 %	30,000.00
				*\$ 305,500.00
Idaho State Penitentiary Improvement .....	10/20	1913	4 %	\$ 5,000.00
				*\$ 5,000.00
Idaho State Institutions Improvement .....	10/20	1921	5½ %	\$ 238,500.00
Lava Hot Springs Improvement .....	10/20	1921	5½ %	70,000.00
				*\$ 308,500.00
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
Idaho State Highway Refunding .....	Serial	1925	4¼ %	83,000.00
				*\$ 3,283,000.00
Capitol Building .....	Serial	1919	4¾ %	\$ 900,000.00
Capitol Building Refunding .....	Serial	1925	4¼ %	475,000.00
				*\$ 1,375,000.00
State General Refunding .....	Serial	1925	4¼ %	\$ 72,500.00
Lava Hot Springs Improvement .....	10/20	1925	4.1 %	35,000.00
Educational Institutions Improvement .....	10/20	1925	4 %	265,000.00
				*\$ 372,500.00
Total .....				\$ 5,649,500.00

\*Sub total.

**BONDS ISSUED BETWEEN OCTOBER 1, 1924, AND SEPTEMBER 30, 1926**

Purpose	Option	Series	Int'st Rate	Amount Issued
Lava Hot Springs Improvement .....	10/20	1925	4.1 %	\$ 35,000.00
Educational Institutions Improvement .....	10/20	1925	4 %	265,000.00
State Highway 1st Issue Refunding .....	Serial	1925	4¼ %	87,000.00
Capitol Building Refunding .....	Serial	1925	4¼ %	500,000.00
State General Refunding .....	Serial	1925	4¼ %	76,500.00
				\$ 963,500.00

**STATE BONDS REFUNDED BETWEEN OCTOBER 1, 1924,  
AND SEPTEMBER 30, 1926**

Purpose	Option	Series	Int'st Rate	Amount
Canyon Snake River Wagon Bridge .....	10/20	E-1911	5 %	\$ 25,000.00
Kootenai Wagon Bridge .....	10/20	C-1911	5 %	25,000.00
Burley Wagon Bridge .....	10/20	F-1911	5 %	10,000.00
Leadore Passimeroi Road .....	10/20	D-1911	5 %	5,000.00
Whitebird-Dumacque Wagon Road .....	10/20	W-1911	4½ %	4,000.00
Salmon-Challis Wagon Bridge .....	10/20	G-1911	4½ %	7,500.00
Total General Refunding Bonds .....				\$ 76,500.00
Capitol Building Bonds .....	10/20	H-1911	4½ %	500 000.00
State Highway 1st Issue .....	10/20	1915	4½ %	87,000.00
Total .....				\$ 663,500.00

**BONDS PAID BETWEEN OCTOBER 1, 1924, AND SEPTEMBER 30, 1926**

Bonneville Co. S. Fork Snake River Bridge .....	10/20	1911	4 %	\$ 5,000.00
Capitol Building .....	10/20	1911	4½ %	41,000.00
Paris-Franklin Road .....	10/20	1911	4 %	2,500.00
Twin-Falls-Lincoln County Bridge .....	10/20	1911	4 %	6,000.00
Boise-Yellowstone Park Highway .....	10/20	1913	4 %	10,000.00
Idaho Penitentiary Improvement .....	10/20	1913	4 %	20,000.00
Interstate Snake River Bridge .....	10/20	1913	4 %	40,000.00
Potato-Sugar Beet Seed Experiment Station .....	10/20	1913	4 %	6,000.00
Ross Fork Road .....	10/20	1913	4 %	19,000.00
State Highway 1st Issue .....	10/20	1915	4½ %	113,000.00
Capitol Building Refunding .....	Serial	1925	4¼ %	25,000.00
State General Refunding .....	Serial	1925	4¼ %	4,000.00
State Highway 1st Issue Refunding .....	Serial	1925	4¼ %	4,000.00
Total .....				\$ 295,500.00

**TREASURY NOTE ACCOUNT**

October 1, 1924, to September 30, 1926

General Treasury Notes	Principal		Interest	
	Dr.	Cr.	Dr.	Cr.
Balance October 1, 1924..	\$ 1,417,000.00	\$ .....	\$ 58,520.00	\$ .....
Treasury Notes Issued ....	3,000,000.00	.....	117,400.00	.....
Treasury Notes Paid .....	.....	2,917,000.00	.....	115,420.00
Bal. September 30, 1926..	.....	1,500,000.00	.....	60,500.00
				\$ 4,417,000.00
				\$ 4,417,000.00
				\$ 175,920.00
				\$ 175,920.00



STATEMENT OF STATE INSURANCE FUND INVESTMENTS  
OCTOBER 1, 1926

Character of Investment	Oct. 1, '24	Oct. 1, '26
Liberty Bonds .....	\$ 85,405.02	\$ 405.02
School District Bonds .....	147,093.00	122,241.00
Highway District Bonds .....	85,031.94	177,644.10
City and Village Bonds .....	179,971.60	281,532.92
Irrigation District Bonds .....	8,550.00	8,550.00
County Bonds .....	103,475.00	187,968.10
Farm Loan Mortgage Notes .....	52,800.00	52,800.00
State Warrants .....	7,932.24	.....
County Warrants .....	13,716.32	6,252.16
School District Warrants .....	25,362.13	24,878.30
Highway District Warrants .....	3,323.32	1,679.54
Drainage District Warrants .....	52.53	.....
Irrigation District Warrants .....	4,917.33	4,847.21
City and Village Warrants .....	3,508.75	4,892.72
Total .....	\$721,139.18	\$873,692.07

STATEMENT OF SALE CERTIFICATE INVESTMENTS

Fund	Balance Due Oct. 1, 1924	Balance Due Oct. 1, 1926
Public School Endowment .....	\$ 2,048,167.20	\$ 1,907,598.46
Normal School Endowment .....	164,572.60	147,493.44
School of Science Endowment .....	106,234.12	27,826.89
Penitentiary Endowment .....	33,658.39	297,117.95
University Endowment .....	196,002.14	86,950.68
Agricultural College Endowment .....	138,419.97	111,556.61
Charitable Institutions Endowment .....	174,452.70	158,141.45
Insane Asylum Endowment .....	67,552.67	63,907.83
Public Building Endowment .....	55,259.90	49,252.12
	\$ 2,984,320.69	\$ 2,849,845.44

## REPORT OF STATE AUDITOR

## STATEMENT OF ENDOWMENT FUNDS INVESTED OCTOBER 1, 1926

Fund	Mortgage Loans	School Bonds	U. S. Liberty Bonds	State Highway Bonds
Public School .....	\$ 2,082,825.52	\$ 3,602,788.40	\$ 1,074,122.50	\$ 15,220.00
Normal School .....	437,221.72	216,827.80	-----	12,105.58
School of Science .....	214,290.00	103,310.00	100,000.00	-----
Penitentiary .....	199,011.00	110,413.75	-----	1,008.75
University .....	260,628.00	198,868.04	10,000.00	104,084.30
Agricultural College ..	226,633.24	179,402.48	-----	103,940.00
Charitable Institutions ..	388,695.50	383,902.60	-----	51,503.07
Insane Asylum .....	149,200.00	85,615.33	-----	-----
Totals .....	\$ 3,958,504.98	\$ 4,881,128.40	\$ 1,184,122.50	\$ 288,861.70

## STATEMENT OF TIMBER SOLD TO SEPTEMBER 30, 1926

	Acres	Purchase price
To September 30, 1924 .....	253,956.35	\$ 3,228,974.80
From October 1, 1924, to September 30, 1926 .....	9,960.00	518,888.00
Totals .....	263,916.35	\$ 3,747,862.80

## REPORT OF STATE AUDITOR

## STATEMENT OF ENDOWMENT FUNDS INVESTED OCTOBER 1, 1926

Capitol Building Bonds	General Refunding Bonds	Lava Hot Springs Bonds	Educational Institutions Improvement Bonds	State Treasury Notes	Total
\$ .....	\$ .....	\$ .....	\$115,000.00	\$100,000.00	\$ 6,989,956.42
-----	-----	-----	15,000.00	-----	682,155.10
-----	-----	25,000.00	-----	-----	442,600.00
-----	-----	10,000.00	-----	-----	320,433.50
1,021.07	-----	-----	55,000.00	-----	629,601.41
-----	-----	-----	30,000.00	-----	539,975.72
6,008.60	4,005.73	-----	30,000.00	-----	864,115.50
-----	-----	-----	20,000.00	-----	254,815.33
\$ 7,029.67	\$ 4,005.73	\$ 35,000.00	\$265,000.00	\$100,000.00	\$ 12,722,652.98

## STATEMENT SHOWING LAND GRANTS AND ALL LANDS SOLD TO SEPTEMBER 30, 1926

Name of Grant	Total Acreage in Grant	Acres Sold to 9-30, 1926	Amount of Sales to 9-30, 1926
School .....	2,963,698.00	508,747.27	\$ 8,754,214.16
University .....	96,080.00	41,944.20	609,946.48
Normal School .....	100,000.00	43,771.75	672,724.46
School of Science .....	100,000.00	23,349.00	301,988.35
Agricultural College .....	90,000.00	44,742.49	824,208.63
Insane Asylum .....	50,000.00	17,740.92	298,582.47
Penitentiary .....	50,000.00	14,880.81	174,095.80
Public Buildings .....	32,000.00	22,239.47	357,102.41
Charitable Institutions .....	150,000.00	51,073.38	991,088.80
Totals .....	3,631,778.00	768,489.29	\$ 12,983,952.56

RECEIPTS FROM COUNTIES  
OCTOBER 1, 1924, TO SEPTEMBER 30, 1926

County	Total From Taxation	Motor Vehicle Licenses	State & County Licenses	Inherit'ce Tax	Court Fees
Ada	\$ 359,898.24	\$ 33,833.42	\$ 236.00	\$10,199.98	\$ 2,313.00
Adams	46,108.60	1,441.79	26.50	144.61	195.00
Bannock	284,247.20	16,049.51	513.50	1,007.33	2,270.00
Bear Lake	107,861.82	3,117.98	54.50	-----	474.00
Benewah	98,488.54	6,479.51	112.00	-----	390.00
Bingham	169,201.17	9,806.58	213.50	1,411.52	1,026.00
Blaine	73,659.55	2,478.09	16.50	33.27	489.00
Boise	34,248.71	935.92	1.50	-----	120.00
Bonner	156,819.19	11,044.80	113.00	11.72	542.00
Bonneville	159,154.79	9,446.20	214.50	462.14	1,182.00
Boundary	57,182.38	4,171.61	49.00	37.18	312.00
Butte	33,280.87	2,953.17	32.50	-----	186.00
Camas	31,856.84	1,021.84	15.00	-----	150.00
Canyon	256,898.78	21,187.67	154.50	662.62	1,281.00
Caribou	38,007.97	1,469.60	43.00	-----	249.00
Cassia	106,690.70	6,115.38	107.50	-----	1,140.00
Clark	44,745.70	1,342.85	25.00	34.19	174.00
Clearwater	85,609.46	3,375.30	62.50	15.43	195.00
Custer	39,682.39	2,389.35	47.00	96.79	255.00
Elmore	102,346.28	3,298.02	75.50	563.89	417.00
Franklin	81,065.03	4,161.89	67.00	100.00	502.00
Fremont	88,430.01	5,017.72	114.00	-----	849.00
Gem	45,552.18	5,268.45	39.00	103.56	366.00
Gooding	80,352.24	3,848.85	53.50	-----	633.00
Idaho	132,317.87	5,527.93	99.00	517.88	375.00
Jefferson	94,290.56	3,590.04	86.00	-----	465.00
Jerome	70,879.28	3,959.49	40.50	-----	825.38
Kootenai	173,878.42	18,706.76	148.00	219.59	1,284.00
Latah	176,713.51	12,551.20	229.00	810.21	546.00
Lemhi	49,573.07	1,969.99	19.50	369.27	315.00
Lewis	76,976.80	3,893.18	119.50	77.91	255.00
Lincoln	57,468.09	1,316.42	52.50	2,370.96	690.00
Madison	83,474.91	3,903.37	70.50	232.32	759.00
Minidoka	77,709.88	4,721.67	102.00	27.70	558.00
Nez Perce	161,337.58	12,722.87	160.50	12,840.43	213.00
Oneida	77,534.70	4,445.45	45.00	-----	498.00
Owyhee	77,284.50	2,200.30	13.00	-----	210.00
Payette	54,058.94	6,392.48	60.50	313.04	480.00
Power	96,157.28	2,077.20	45.50	-----	285.00
Shoshone	200,944.29	13,550.67	270.50	1,766.15	1,374.36
Teton	21,773.32	1,937.52	63.00	-----	324.00
Twin Falls	261,197.10	21,862.84	210.00	2,437.95	1,677.00
Valley	49,323.97	1,838.01	47.00	81.19	228.00
Washington	103,617.38	5,698.29	123.50	437.28	1,209.00
	\$ 4,677,900.09	\$294,121.19	\$4,392.50	\$37,386.11	\$28,380.94

RECEIPTS FROM COUNTIES  
OCTOBER 1, 1924, TO SEPTEMBER 30, 1926

Fines	Escheats	Pest Abate- ment	Portneuf River Survey	Fores- ters' Special	Forest Protection	Total
\$ 150.47	\$-----	\$ 28.80	\$-----	\$-----	\$-----	\$ 406,659.91
9.00	50.29	-----	3,284.60	-----	-----	47,916.50
10.00	-----	-----	-----	-----	-----	307,531.43
38.90	-----	-----	-----	12.50	4,181.71	111,518.30
7.50	-----	-----	-----	-----	-----	109,703.16
-----	-----	-----	-----	-----	-----	181,666.27
-----	-----	-----	-----	-----	-----	76,676.41
-----	-----	-----	-----	-----	-----	35,306.13
-----	267.12	-----	-----	-----	11,090.36	179,888.19
-----	-----	-----	-----	-----	-----	170,459.63
65.40	-----	-----	-----	-----	-----	61,817.57
2.50	262.25	-----	-----	-----	-----	36,718.29
-----	-----	-----	-----	-----	-----	33,043.68
3.50	955.22	314.53	-----	-----	-----	281,457.83
8.00	-----	-----	-----	-----	-----	39,777.57
-----	-----	-----	-----	-----	-----	114,053.58
-----	-----	-----	-----	-----	-----	46,321.74
52.50	-----	-----	-----	119.03	7,544.01	96,973.23
-----	1,330.31	-----	-----	-----	-----	43,800.84
-----	363.60	-----	-----	-----	-----	107,064.29
-----	-----	-----	-----	-----	-----	85,895.92
10.00	-----	-----	-----	-----	-----	94,420.73
.50	-----	14.90	-----	-----	-----	51,344.59
-----	58.05	-----	-----	-----	-----	84,945.64
8.95	961.62	-----	-----	5.00	-----	139,813.25
-----	-----	-----	-----	-----	-----	98,431.60
-----	-----	-----	-----	-----	-----	75,704.85
593.37	-----	-----	-----	10.00	6,664.42	201,504.56
30.70	295.67	-----	-----	-----	9,442.96	201,619.25
-----	-----	-----	-----	-----	-----	52,246.83
9.00	-----	-----	-----	-----	-----	81,331.39
-----	-----	-----	-----	-----	-----	61,897.97
-----	-----	-----	-----	-----	-----	88,440.10
5.85	-----	-----	-----	-----	-----	83,125.10
-----	-----	1,315.33	-----	-----	17.60	188,607.31
-----	-----	-----	-----	-----	-----	82,523.15
-----	-----	-----	-----	-----	-----	79,707.80
1.00	-----	359.81	-----	-----	-----	61,665.77
1.50	-----	-----	-----	-----	-----	98,566.48
108.60	4,834.38	-----	-----	-----	4,964.05	227,813.00
25.76	-----	-----	-----	12.50	-----	24,136.11
117.60	-----	50.40	-----	-----	-----	287,552.89
-----	-----	-----	-----	-----	-----	51,518.17
15.95	-----	-----	-----	10.00	-----	111,111.40
\$1,276.55	\$9,378.52	\$2,083.77	\$3,284.60	\$ 169.03	\$42,905.11	\$ 5,102,578.41

RECEIPTS FROM COUNTIES  
OCTOBER 1, 1924, TO SEPTEMBER 30, 1926  
(Continued)

County	Total From Taxation	Motor Vehicle Licenses	State & County Licenses	Inherit'ce Tax	Court Fees
*Oneida .....	\$ 100.00	\$ .....	\$ .....	\$ .....	\$ .....
*Nez Perce .....	44.76	.....	.....	.....	.....
§Kootenai .....	2,100.68	.....	.....	.....	.....
*Latah .....	100.00	.....	.....	.....	.....
§From Albion Nor mal Imp. Tax ...	48,096.33	.....	.....	.....	.....
	\$ 4,728,341.86	\$294,121.19	\$4,392.50	\$37,386.11	\$28,380.94

\*Transfer on Account of Overpayment of Taxes.

§Transfer on Account of Legislative Enactment.

RECEIPTS FROM COUNTIES  
OCTOBER 1, 1924, TO SEPTEMBER 30, 1926  
(Continued)

Fines	Escheats	Pest Abate- ment	Portneuf River Survey	Fores- ters' Special	Forest Protection	Total
\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ 100.00
.....	.....	.....	.....	.....	.....	44.76
.....	.....	.....	.....	.....	.....	2,100.68
.....	.....	.....	.....	.....	.....	100.00
.....	.....	.....	.....	.....	.....	48,096.33
\$1,276.55	\$9,378.52	\$2,083.77	\$3,284.60	\$ 169.03	\$43,905.11	\$ 5,152,720.18

STATEMENT SHOWING TAXES DUE FROM COUNTIES  
SEPTEMBER 30, 1926

County	State & County Licenses	Inherit'ce Tax	Spray Tax	River Surveys
Ada .....	\$ 91.50	\$.....	\$ 49.20	\$.....
Adams .....	28.00	.....	.....	.....
Bannock .....	209.00	.....	.....	3,547.72
Bear Lake .....	35.00	.....	.....	.....
Benewah .....	74.50	.....	.....	.....
Bingham .....	103.50	.....	.....	.....
Blaine .....	40.00	.....	.....	.....
Boise .....	19.00	.....	.....	.....
Bonner .....	64.50	.....	.....	.....
Bonneville .....	117.50	59.15	.....	.....
Boundary .....	55.00	.....	.....	.....
Butte .....	38.00	.....	.....	.....
Camas .....	19.00	.....	.....	.....
Canyon .....	88.00	.....	954.37	.....
Caribou .....	36.00	.....	.....	.....
Cassia .....	75.50	.....	.....	.....
Clark .....	21.50	.....	.....	.....
Clearwater .....	48.50	.....	.....	.....
Custer .....	21.50	.....	.....	3,014.00
Elmore .....	42.00	.....	.....	.....
Franklin .....	54.50	.....	.....	.....
Fremont .....	71.50	.....	.....	.....
Gem .....	52.50	175.04	29.58	.....
Gooding .....	54.50	.....	.....	.....
Idaho .....	70.50	.....	.....	.....
Jefferson .....	62.00	.....	.....	.....
Jerome .....	55.00	.....	.....	.....
Kootenai .....	97.00	.....	276.51	.....
Latah .....	74.50	.....	.....	.....
Lemhi .....	18.50	.....	.....	.....
Lewis .....	44.50	.....	.....	.....
Lincoln .....	70.50	.....	.....	.....
Madison .....	52.50	.....	.....	.....
Minidoka .....	84.00	.....	.....	.....
Nez Perce .....	76.50	.....	742.60	.....
Oneida .....	31.50	.....	.....	.....
Owyhee .....	20.00	.....	.....	.....
Payette .....	50.00	.....	105.04	.....
Power .....	61.00	.....	.....	.....
Shoshone .....	121.00	.....	.....	.....
Teton .....	34.00	.....	.....	.....
Twin Falls .....	126.00	.....	179.20	.....
Valley .....	37.00	.....	.....	.....
Washington .....	55.50	.....	566.00	.....
	\$ 2,702.00	\$ 234.19	\$ 2,902.50	\$ 6,561.72

STATEMENT SHOWING TAXES DUE FROM COUNTIES  
SEPTEMBER 30, 1926

Motor Vehicle Licenses	Motor Traffic Fines	1925 State Tax	1926 State Tax	Total
\$ 116.87	\$.....	\$.....	\$ 141,252.57	\$ 141,510.14
131.58	.....	.....	16,577.68	16,737.26
1,259.61	.....	.....	105,044.02	110,060.35
356.80	.....	.....	32,125.83	32,527.63
328.40	.....	.....	37,805.93	38,208.83
171.07	.....	.....	60,685.66	60,960.23
24.87	.....	.....	22,824.56	22,889.43
53.92	.....	.....	11,656.50	11,729.42
538.40	.....	.....	60,369.74	60,972.64
2,532.13	.....	.....	57,698.03	60,406.81
.91	.....	2,268.58	21,751.05	24,075.54
349.16	.....	.....	10,886.40	11,273.56
457.89	.....	.....	11,344.89	11,821.78
206.81	.....	9,360.70	85,999.70	96,609.58
44.21	.....	.....	16,225.45	16,405.66
131.28	.....	.....	36,399.74	36,606.52
373.76	.....	.....	15,228.35	15,623.61
162.14	13.50	.....	32,378.66	32,602.80
42.75	.....	.....	13,709.49	16,787.74
.....	.....	.....	36,374.63	36,416.63
47.59	.....	.....	20,185.42	30,287.51
70.21	.....	.....	32,769.80	32,911.51
78.27	5.50	.....	17,192.69	17,533.58
165.63	.....	.....	28,469.14	28,689.27
84.08	.....	.....	48,225.46	48,380.04
78.18	5.00	.....	32,875.09	33,020.27
278.40	.....	.....	24,975.01	25,308.41
647.38	.....	.....	65,508.09	66,528.98
.....	.....	.....	58,749.46	58,823.96
55.14	.....	.....	17,322.38	17,396.02
.....	.....	.....	28,643.02	28,687.52
867.03	.....	.....	20,764.49	21,702.02
269.29	.....	76.82	24,848.87	25,247.49
340.12	.....	.....	28,373.01	28,797.13
358.13	2.50	.....	58,694.77	59,874.50
327.99	.....	.....	19,050.50	19,409.99
.....	2.50	9,548.74	20,272.30	29,843.54
.....	.....	.....	19,986.19	20,141.23
1,810.98	1.20	.....	29,656.45	31,529.63
.....	.....	.....	81,694.76	81,815.76
745.86	.....	13,685.11	10,074.78	24,539.75
543.06	.....	.....	94,600.61	95,448.87
45.31	.....	.....	17,739.62	17,821.93
97.93	.....	.....	22,472.30	33,191.73
\$ 14,192.14	\$ 30.20	\$ 34,939.96	\$ 1,669,593.09	\$ 1,731,156.80

**SUMMARY OF GENERAL FUND APPROPRIATIONS  
1925-1926**

General Fund Appropriations, 1925-1926.....	4,960,782.94	\$.....
Unexpended Balances of Past Appropriations (By law still in effect) .....	93,198.23	
Old Balance Reappropriated .....	14,214.16	
Receipts (additions to appropriations by law) .....	131,413.94	
Receipts by Refunds .....	93.33	
Transferred to Special Funds created by legislature Relief and Deficiency Appropriations .....		182,500.00
Interest Fund Payments (designated by law to re- duce the appropriations) .....		97,991.19
Expended by Departments and Institutions, pages 57 to 63 .....		147,329.77
Balances in Appropriations, pages 57 to 63.....		4,042,565.75
		729,315.89
<b>Total .....</b>	<b>\$ 5,199,702.60</b>	<b>\$ 5,199,702.60</b>

**RELIEF AND DEFICIENCY APPROPRIATIONS**

	Amount Approp'ted	Amount Expended
<b>Relief Appropriations:</b>		
Idaho Irrigation District .....	\$ 369.00	\$ 369.00
Inheritance Tax .....	1,885.58	1,885.58
Miscellaneous Items .....	14,157.29	14,157.29
Penitentiary Shoe Machinery .....	11,896.36	11,896.36
Sunnydell Irrigation District .....	1,241.67	1,241.67
<b>Sub Total .....</b>	<b>\$ 29,549.90</b>	<b>\$ 29,549.90</b>
<b>Deficiency Appropriations:</b>		
Adjutant General .....	\$ 1,622.13	\$ 1,622.13
Bond and Treasury Note Expense .....	725.10	725.10
Capitol Building Maintenance .....	273.22	273.22
District Court .....	401.14	401.14
Heyburn Park .....	26.50	26.50
Idaho Insane Asylum .....	89.10	89.10
Lava Hot Springs .....	222.05	232.05
Lewiston Normal School .....	28,023.19	*28,023.09
Return of Fugitives .....	220.93	220.93
Timber Protection .....	36,827.93	36,827.93
<b>Sub Total .....</b>	<b>\$ 68,441.29</b>	<b>*\$68,441.19</b>
<b>Grand Total .....</b>	<b>\$ 97,991.19</b>	<b>*\$97,991.09</b>

\*\$ .10 balance.

**SUMMARIZED STATEMENT OF  
RECEIPTS AND DISBURSEMENTS  
October 1, 1924, to September 30, 1926**

**RECEIPTS.**

Cash Apportioned to Various Funds .....	\$ 22,540,678.25	\$.....
Cancelled Warrants—Returned to Funds.....	24,149.10	22,564,827.35

Cash Balance in Treasury October 1, 1924 .....	\$ 3,071,451.34	.....
Less Warrants Outstanding October 1, 1924 .....	347,480.57	.....

Balance in Funds October 1, 1924 .....	2,723,970.77	
--	--------------	--

\$ 25,288,798.12

**DISBURSEMENTS:**

Warrants Drawn .....	\$ 17,860,987.38	\$.....
Bonds Redeemed .....	959,000.00	.....
Treasury Notes Redeemed .....	2,917,000.00	.....
Interest on Bonds .....	551,928.63	.....
Interest on Treasury Notes .....	\$112,178.30	.....
Interest on Registered Warrants .....	12,316.46	124,494.76

Dishonored Checks Charged Back to Funds .....	13,902.72	.....
Sight Drafts Paid .....	719,491.78	\$ 23,146,805.27

Cash Balance in Treasury September 30, 1926.....	\$ 2,442,311.37	.....
Less Warrants Outstanding September 30, 1926....	300,318.52	.....

Balance in Funds September 30, 1926 .....	2,141,992.85	
---	--------------	--

\$ 25,288,798.12

STATE BOARD OF EQUALIZATION  
1926 STATISTICS

SCHEDULE SHOWING BY COUNTIES THE RESULT OF THE  
EQUALIZATION AND ASSESSMENT  
MADE BY THE STATE BOARD OF EQUALIZATION  
1926

Counties	Valuation Real Property Roll	Valuation Railroads	Valuation Power Lines
Ada .....	\$ 31,871,362.50	\$ 3,833,590.00	\$ 1,301,570.00
Adams .....	4,358,415.10	86,240.00	15,582.00
Bannock .....	16,582,866.00	7,512,017.00	4,548,711.00
Bear Lake .....	3,993,049.70	3,254,450.00	1,743,497.00
Benewah .....	6,411,667.00	2,464,456.00	167,007.00
Bingham .....	12,934,665.00	2,712,165.00	223,659.00
Blaine .....	4,042,342.00	1,682,550.00	103,040.00
Boise .....	2,351,295.00	451,260.00	148,623.00
Bonner .....	8,968,393.15	6,940,415.00	279,675.00
Bonneville .....	13,446,832.00	1,530,604.00	177,921.00
Boundary .....	3,002,294.00	2,805,702.00	.....
Butte .....	2,096,550.00	555,165.00	.....
Camas .....	2,642,563.00	376,290.00	.....
Canyon .....	19,460,235.00	3,032,820.00	461,959.00
Caribou .....	2,128,758.40	975,716.00	1,126,554.00
Cassia .....	8,138,825.00	1,066,452.00	86,220.00
Clark .....	1,745,600.00	2,063,425.00	13,585.00
Clearwater .....	8,205,866.00	675,024.00	35,170.00
Custer .....	3,266,614.00	199,065.00	15,000.00
Elmore .....	3,873,793.00	4,563,260.00	441,192.00
Franklin .....	5,641,551.00	1,197,510.00	2,006,093.00
Fremont .....	6,796,285.00	1,429,194.00	338,084.00
Gem .....	3,948,055.00	373,822.00	89,804.00
Gooding .....	4,479,722.00	2,057,647.00	938,390.00
Idaho .....	11,808,075.00	1,286,200.00	182,628.00
Jefferson .....	6,549,331.00	2,228,898.00	190,023.00
Jerome .....	5,106,328.00	691,650.00	778,209.00
Kootenai .....	12,603,260.00	3,934,278.00	1,194,634.00
Latah .....	15,801,729.00	1,669,354.00	170,584.00
Lemhi .....	4,075,701.00	329,280.00	25,000.00
Lewis .....	7,232,487.00	512,075.00	85,202.00
Lincoln .....	1,944,511.00	3,473,745.00	102,197.00
Madison .....	5,857,524.00	824,307.00	81,552.00
Minidoka .....	5,362,156.00	2,217,071.00	6,000.00
Nez Perce .....	13,786,171.00	1,876,560.00	200,638.00
Oneida .....	4,668,543.00	338,650.00	35,000.00
Owyhee .....	3,648,635.00	158,795.00	420,446.00
Payette .....	4,581,407.00	669,815.00	95,406.00
Power .....	4,370,392.00	2,536,159.00	951,300.00
Shoshone .....	19,368,235.00	4,431,724.00	1,035,930.00
Teton .....	2,341,181.00	284,769.00	25,000.00
Twin Falls .....	23,063,100.00	2,343,716.00	437,361.00
Valley .....	3,881,705.00	525,800.00	9,000.00
Washington .....	6,571,904.00	1,919,735.00	86,497.00
Totals .....	\$ 343,009,973.85	\$ 85,091,430.00	\$ 20,373,943.00

SCHEDULE SHOWING BY COUNTIES THE RESULT OF THE  
EQUALIZATION AND ASSESSMENT  
MADE BY THE STATE BOARD OF EQUALIZATION  
1926

Valuation Telephone Lines	Valuation Telegraph Lines	Valuation Car Companies	Valuation Pullman Cars	Total Valuation
\$ 583,820.00	\$ 29,864.00	\$ 38,850.00	\$ 10,231.00	\$ 37,669,297.50
6,170.00	1,940.40	5,126.00	.....	4,473,473.50
275,280.00	122,082.25	72,008.00	24,460.00	29,137,424.25
49,800.00	16,710.00	33,074.00	10,858.00	9,101,438.70
47,675.50	16,956.60	6,940.00	.....	10,114,702.10
104,495.00	41,326.95	54,065.00	6,467.00	16,076,842.95
33,230.00	16,779.00	30,249.00	3,688.00	5,911,878.00
7,450.00	1,593.00	19,892.00	.....	2,980,113.00
98,245.50	52,972.03	30,168.00	24,881.00	16,394,749.68
154,860.00	19,415.13	28,124.00	5,206.00	15,362,962.13
27,475.50	6,958.00	36,872.00	8,312.00	5,887,613.50
17,202.00	1,850.00	19,258.00	.....	2,690,025.00
11,580.00	1,859.00	18,258.00	.....	3,050,550.00
215,570.00	28,449.00	43,515.00	9,821.00	23,252,369.00
10,830.00	5,909.00	9,193.00	3,465.00	4,260,425.40
80,435.00	4,442.00	30,822.00	2,104.00	9,410,300.00
8,550.00	30,978.32	19,616.00	7,408.00	3,889,172.32
24,653.50	1,435.45	8,528.00	.....	8,950,676.95
9,960.00	628.00	9,879.00	.....	3,501,146.00
34,980.00	31,469.00	40,983.00	15,390.00	9,001,067.00
55,972.50	26,165.40	13,921.00	3,324.00	8,944,536.90
52,590.00	9,272.00	47,050.00	16,979.00	8,689,454.00
32,920.00	2,508.00	19,781.00	.....	4,466,890.00
30,000.00	15,271.00	22,011.00	6,156.00	7,549,297.00
38,570.00	3,015.00	5,534.00	.....	13,324,022.00
41,700.00	28,643.50	28,135.00	7,889.00	9,074,619.50
28,800.00	4,206.00	17,593.00	.....	6,626,786.00
220,780.00	43,681.15	8,271.00	5,816.00	18,010,720.15
78,159.25	8,417.30	8,168.00	.....	17,736,411.55
33,397.35	.....	2,633.00	.....	4,466,011.35
26,540.00	1,220.00	3,933.00	.....	7,871,457.00
20,402.00	25,912.00	38,973.00	10,618.00	5,616,358.00
61,680.00	4,245.00	23,499.00	2,663.00	6,855,470.00
17,610.00	14,834.00	22,178.00	7,717.00	7,647,566.00
232,698.50	11,329.00	8,068.00	280.00	16,115,744.50
20,487.50	650.00	8,099.00	.....	5,071,429.50
10,049.00	728.00	11,322.00	.....	4,249,975.00
51,360.00	6,231.00	12,099.00	1,941.00	5,418,259.00
39,685.00	29,948.00	20,580.00	8,896.00	7,956,960.00
176,971.00	30,469.07	7,091.00	.....	25,050,420.07
13,440.00	1,273.00	17,983.00	5,106.00	2,688,752.00
190,285.00	9,106.00	39,968.00	7,589.00	26,091,125.00
2,130.00	2,621.00	25,421.00	.....	4,446,677.00
53,230.00	19,006.10	16,320.00	6,735.00	8,673,527.10
\$ 3,341,829.10	\$ 732,468.65	\$ 984,051.00	\$ 225,000.00	\$ 453,758,695.60



**SCHEDULE OF TAX LEVIES AS FIXED  
BY THE STATE BOARD OF EQUALIZATION FOR THE YEAR 1926**

Counties	State Ad Valorem	Gen. Int. & Sinking	Public Bldg. Int. & Sinking	Highway Red. No. 2	Highway Red. No. 3
Ada .....	\$ 141,252.57	\$ 9,404.99	\$ 5,307.51	\$ 7,533.86	\$ 1,506.77
Adams .....	16,577.68	1,103.79	622.90	894.69	178.94
Bannock .....	105,044.02	6,994.13	3,946.99	5,827.49	1,165.50
Bear Lake .....	32,135.83	2,139.69	1,207.49	1,820.29	364.06
Benewah .....	37,805.93	2,517.23	1,420.54	2,022.94	404.59
Bingham .....	60,685.66	4,040.62	2,280.24	3,215.37	643.07
Blaine .....	22,824.56	1,519.72	857.62	1,182.38	236.48
Boise .....	11,656.50	776.12	437.99	596.02	119.20
Bonner .....	60,369.74	4,019.59	2,268.37	3,278.95	655.79
Bonneville .....	57,698.03	3,841.70	2,167.99	3,072.59	614.52
Boundary .....	21,751.05	1,448.25	817.29	1,177.52	235.50
Butte .....	10,886.40	724.85	409.05	538.01	107.60
Camas .....	11,344.89	755.38	426.27	610.11	122.02
Canyon .....	85,999.70	5,726.10	3,231.41	4,650.47	930.09
Caribou .....	16,325.45	1,086.99	613.42	852.09	170.42
Cassia .....	36,399.74	2,423.60	1,367.71	1,882.06	376.41
Clark .....	15,228.35	1,013.95	572.20	777.83	155.57
Clearwater .....	32,378.66	2,155.86	1,216.62	1,790.14	358.03
Custer .....	13,709.49	912.82	515.13	700.23	140.05
Elmore .....	36,374.63	2,421.93	1,366.76	1,800.21	360.04
Franklin .....	30,185.42	2,009.83	1,134.21	1,788.91	357.78
Fremont .....	32,769.80	2,181.91	1,231.31	1,737.89	347.58
Gem .....	17,192.69	1,144.74	646.01	893.38	178.68
Gooding .....	28,469.14	1,895.56	1,069.72	1,509.86	201.97
Idaho .....	48,225.46	3,210.99	1,812.05	2,664.80	532.96
Jefferson .....	32,875.09	2,188.92	1,235.27	1,814.92	362.98
Jerome .....	24,975.01	1,662.91	938.43	1,325.36	265.07
Kootenai .....	65,508.09	4,361.71	2,461.44	3,602.14	720.43
Latah .....	64,156.37	4,271.71	2,410.65	3,547.28	709.46
Lemhi .....	17,322.38	1,153.37	650.88	893.20	175.64
Lewis .....	28,642.02	1,907.13	1,076.25	1,574.29	314.86
Lincoln .....	20,764.49	1,382.56	780.22	1,123.27	224.65
Madison .....	24,848.87	1,654.51	933.69	1,371.09	274.22
Minidoka .....	28,373.01	1,889.15	1,066.11	1,529.51	305.90
Nez Perce .....	58,694.77	3,908.06	2,205.43	3,223.15	644.63
Oneida .....	19,050.50	1,268.44	715.82	1,014.29	202.86
Owyhee .....	20,272.30	1,349.79	761.72	850.00	170.00
Payette .....	19,986.19	1,330.74	750.97	1,083.65	216.73
Power .....	29,656.45	1,974.61	1,114.23	1,591.39	318.28
Shoshone .....	81,694.76	5,439.47	3,069.65	5,010.08	1,002.02
Teton .....	10,074.78	670.81	378.56	537.75	107.55
Twin Falls .....	94,600.61	6,298.77	3,554.58	5,218.23	1,043.64
Valley .....	17,739.62	1,181.15	666.56	889.34	177.87
Washington .....	32,472.30	2,161.10	1,220.14	1,734.71	346.94
Totals .....	\$ 1,675,000.00	\$ 111,526.25	\$ 62,937.50	\$ 90,751.74	\$ 18,150.35

**SCHEDULE OF TAX LEVIES AS FIXED  
BY THE STATE BOARD OF EQUALIZATION FOR THE YEAR 1926**

Highway Red. No. 4	Pred. Animal	Sheep Inspec'n	Tub. Erad. Indem.	Glanders Indem.	Total Tax
\$ 15,067.72	\$ 412.27	\$ 46.29	\$ 205.01	\$ 28.83	\$ 180,765.82
1,789.39	223.18	43.22	73.43	8.54	21,515.76
11,654.97	571.78	119.15	128.63	40.12	135,492.78
3,640.58	436.02	107.05	86.41	13.99	41,951.41
4,045.88	61.19	2.19	28.45	12.69	48,321.63
6,430.74	414.40	84.04	83.41	25.10	77,912.05
2,364.75	216.87	86.14	36.22	10.64	29,435.38
1,192.05	37.54	1.55	21.27	5.08	14,843.32
6,557.90	118.02	7.62	60.64	16.40	77,353.02
6,145.18	776.00	202.46	84.19	36.15	74,638.81
2,355.05	48.10	3.70	22.05	7.34	27,865.85
1,076.01	195.09	51.41	33.10	3.31	14,024.83
1,220.22	88.97	10.93	30.87	12.10	14,621.76
9,300.95	429.01	54.19	174.15	23.57	110,529.64
1,704.17	249.07	66.91	33.16	7.17	21,108.85
3,764.12	679.05	165.29	127.62	24.95	47,210.55
1,555.67	103.90	21.73	22.16	8.15	19,459.51
3,530.27	38.69	3.96	14.22	5.63	41,542.08
1,400.46	646.51	162.63	126.34	15.40	18,329.06
3,600.43	45.44	5.90	17.46	4.92	45,997.72
3,577.81	281.74	44.72	74.83	34.61	39,489.86
2,475.78	185.48	29.94	39.30	26.82	42,025.81
1,786.76	98.85	11.83	48.22	6.48	22,007.64
3,019.72	146.36	24.06	47.80	10.95	36,495.14
5,329.61	798.21	179.17	141.69	47.57	62,942.51
3,629.85	113.33	16.96	29.55	14.48	42,281.35
2,650.71	162.40	34.62	30.89	10.51	32,055.91
7,204.29	124.14	5.96	64.67	20.10	84,072.97
7,094.56	183.15	9.27	76.79	36.38	82,495.62
1,786.40	1,115.09	306.67	121.75	29.84	23,568.22
3,148.58	80.68	1.51	28.69	21.37	36,796.38
2,246.54	52.92	7.23	16.71	6.01	26,604.60
2,742.19	137.67	18.37	35.73	22.35	32,038.69
3,059.03	166.07	30.87	37.15	16.03	36,472.83
6,446.30	149.97	9.06	59.29	27.03	75,367.69
2,028.57	159.56	13.66	60.99	28.54	24,543.23
1,699.99	664.96	173.74	106.53	17.34	26,066.37
2,167.30	104.19	10.36	52.56	7.96	25,710.65
3,182.78	212.52	44.09	34.10	22.67	38,151.22
10,020.17	28.85	.72	17.25	4.72	106,287.60
1,075.50	216.73	52.85	30.70	13.65	13,158.88
10,436.45	878.84	202.06	159.06	48.10	122,440.34
1,778.67	70.81	2.32	36.89	12.94	22,556.17
3,469.41	264.53	37.59	104.52	19.94	41,832.18
\$181,503.48	\$12,288.15	\$2,513.99	\$2,874.45	\$ 826.47	\$ 2,158,382.38

ABSTRACT OF REAL PROPERTY AS REPORTED TO THE BOARD OF  
EQUALIZATION FOR THE YEAR 1926, SHOWING INCREASES  
AND DECREASES AND EQUALIZED VALUATION  
PLACED UPON THE SAME BY THE BOARD

Class of Property	Unit
LANDS	Acres
Agricultural .....	1,355,069.11
Irrigated .....	1,253,463.81
Dry .....	1,394,389.43
Timber .....	1,281,107.39
Cut Over and Burnt Timber Land .....	1,071,159.42
Grazing Land .....	5,492,153.76
Waste Land .....	1,915,821.16
Mineral Land .....	110,467.34
Meadow Land .....	17,861.81
OTHER REAL PROPERTY:	
Standing Timber Owned Separate From the Land .....	
Business Lots .....	
Residence Lots .....	
Acreage Inside Cities .....	
IMPROVEMENTS ON LAND:	
Improvements Outside Cities .....	
Improvements, Business Lots .....	
Improvements, Residence Lots .....	
Sugar Factories .....	
Flour and Grist Mills, Elevators .....	
Creameries and Condensaries .....	
Saw and Planing Mills .....	
Smelters and Concentrators .....	
Improvements on Government and State Lands and on Railway Right-of-Way .....	
Improvements Not Otherwise Classified .....	
EQUITIES IN STATE LANDS:	
CATTLE:	Number
Thoroughbred .....	2,036
Grade .....	567
Bulls .....	3,348
Yearlings .....	66,373
Stock, Range or Common .....	129,433
Beef .....	1,995
Milk Cows .....	85,559
Miscellaneous .....	1,194
HORSES AND MULES:	
Thoroughbred .....	11
Grade or Work .....	56,604
Stallions .....	123
Stock, Range or Common .....	38,926
Mules .....	2,321
Miscellaneous .....	2,614

ABSTRACT OF REAL PROPERTY AS REPORTED TO THE BOARD OF  
EQUALIZATION FOR THE YEAR 1926, SHOWING INCREASES  
AND DECREASES AND EQUALIZED VALUATION  
PLACED UPON THE SAME BY THE BOARD

Value Reported	Increase	Decrease	Equalized Value
\$ 60,262,473.00	\$.....	\$.....	\$ 60,262,473.00
62,095,747.00	.....	.....	62,095,747.00
18,200,471.00	.....	7,310.90	18,293,160.10
19,177,057.00	.....	174,979.40	19,002,077.60
5,172,221.00	.....	.....	5,172,221.00
24,776,317.00	.....	.....	24,776,317.00
2,460,051.00	16,589.00	.....	2,476,640.00
504,323.00	.....	.....	504,323.00
190,166.00	95,083.00	.....	285,249.00
660,151.00	.....	20,466.35	639,684.65
13,546,820.00	.....	.....	13,546,820.00
18,066,390.00	.....	.....	18,066,390.00
1,438,196.00	.....	.....	1,438,196.00
15,572,445.00	.....	.....	15,572,445.00
16,382,252.00	.....	.....	16,382,252.00
28,318,987.00	.....	.....	28,318,987.00
3,636,500.00	.....	.....	3,636,500.00
853,155.00	.....	.....	853,155.00
181,435.00	.....	.....	181,435.00
2,768,015.00	.....	28,119.50	2,739,895.50
2,004,300.00	.....	.....	2,004,300.00
172,915.00	.....	.....	172,915.00
455,579.00	.....	.....	455,579.00
167,476.00	.....	.....	167,476.00
97,585.00	.....	.....	97,585.00
17,055.00	.....	.....	17,055.00
145,468.00	.....	.....	145,468.00
566,206.00	.....	.....	566,206.00
2,044,039.00	.....	.....	2,044,039.00
61,907.00	.....	.....	61,907.00
2,787,980.00	.....	.....	2,787,980.00
28,669.00	.....	.....	28,669.00
1,700.00	.....	.....	1,700.00
2,379,343.00	.....	.....	2,379,343.00
14,110.00	.....	.....	14,110.00
843,661.00	.....	.....	843,661.00
74,710.00	.....	.....	32,349.00
32,349.00	.....	.....	74,710.00

ABSTRACT OF REAL PROPERTY, AS REPORTED TO THE BOARD OF  
EQUALIZATION FOR THE YEAR 1926, SHOWING INCREASES  
AND DECREASES AND EQUALIZED VALUATION  
PLACED UPON THE SAME BY THE BOARD  
(Continued)

Class of Property	Unit
<b>SHEEP AND GOATS:</b>	
Thoroughbred and Fine .....	5,761
Bucks .....	7,032
Common .....	341,394
Goats .....	664
Miscellaneous .....	27
HOGS .....	48,302
POULTRY .....	
BEES .....	
<b>OTHER PROPERTY:</b>	
Lumber .....	
Wood .....	
Saw Logs .....	
Machinery .....	
Merchandise .....	
Machine and Rep. Shops, Threshing Machines, Combines and Engines, Tractors .....	
Furniture and Fixtures, Office, Store and Theatre Equip- ment .....	
Steamers and Other Water Craft .....	
Printing Plants .....	
Net Profits of Mines .....	
Private Libraries .....	
Surgical and Scientific Instruments of Physicians, Sur- geons and Others .....	
Tools of Mechanics, Miners and Prospectors .....	
Tools, Farming Implements and Machinery .....	
Household Goods and Jewelry .....	
Property Not Otherwise Classified .....	
<b>TOTAL .....</b>	

ABSTRACT OF REAL PROPERTY AS REPORTED TO THE BOARD OF  
EQUALIZATION FOR THE YEAR 1926, SHOWING INCREASES  
AND DECREASES AND EQUALIZED VALUATION  
PLACED UPON THE SAME BY THE BOARD  
(Continued)

Value Reported	Increase	Decrease	Equalized Value
59,348.00	.....	.....	59,348.00
65,585.00	.....	.....	65,585.00
2,384,254.00	.....	.....	2,384,254.00
4,583.00	.....	.....	4,583.00
216.00	.....	.....	216.00
397,605.00	.....	.....	397,605.00
43,413.00	.....	.....	43,413.00
44,436.00	.....	.....	44,436.00
6,519,820.00	.....	.....	6,519,820.00
4,055.00	.....	.....	4,055.00
1,056,047.00	.....	.....	1,056,047.00
1,138,709.00	.....	.....	1,138,709.00
10,004,209.00	.....	.....	10,004,209.00
471,803.00	.....	.....	471,803.00
1,315,370.00	.....	.....	1,315,370.00
57,700.00	.....	.....	57,700.00
134,709.00	.....	.....	134,709.00
8,939,401.00	.....	.....	8,939,401.00
14,625.00	.....	.....	14,625.00
12,585.00	.....	.....	12,585.00
11,800.00	.....	.....	11,800.00
311,495.00	.....	.....	311,495.00
599,681.00	.....	.....	599,681.00
3,279,505.00	.....	.....	3,279,505.00
<b>\$ 343,129,178.00</b>	<b>\$111,672.00</b>	<b>\$230,876.15</b>	<b>\$ 343,009,973.85</b>

## REPORT OF STATE AUDITOR

TOTAL OF REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS  
WHICH WAS THE BASE FOR COMPUTING THE GENERAL TAX  
LEVIES FOR THE YEAR 1926

COUNTIES	Total Equalized Val. Original Roll and Utilities Assessm't 1925	Value of Subsequent or Pers. Property Assessment Roll, 1925	Total Valuation of the State, 1925
Ada .....	\$ 37,830,638.13	\$ 2,536,948.00	\$ 40,367,586.13
Adams .....	4,540,461.20	197,160.00	4,737,621.20
Bannock .....	29,016,712.41	1,003,097.00	30,019,809.41
Bear Lake .....	9,136,631.77	47,247.00	9,183,878.77
Benewah .....	10,308,433.28	495,863.84	10,804,297.12
Bingham .....	16,257,287.74	1,085,649.97	17,342,937.71
Blaine .....	5,923,307.82	599,566.00	6,522,873.82
Boise .....	2,985,686.88	345,545.00	3,331,231.88
Bonner .....	16,593,202.43	659,352.00	17,252,654.43
Bonneville .....	15,412,985.07	1,076,157.00	16,489,142.07
Boundary .....	5,918,132.76	297,950.00	6,216,082.76
Butte .....	2,803,495.00	307,654.00	3,111,149.00
Camas .....	2,994,416.44	247,762.00	3,242,178.44
Canyon .....	22,893,180.09	1,684,084.00	24,577,264.09
Caribou .....	4,171,007.64	494,531.00	4,665,538.64
Cassia .....	9,557,795.16	844,637.00	10,402,432.16
Clark .....	4,095,007.23	256,998.00	4,352,005.23
Clearwater .....	8,913,639.73	339,624.00	9,253,273.73
Custer .....	3,557,295.48	360,646.00	3,917,941.48
Elmore .....	9,162,258.18	1,232,998.53	10,395,256.71
Franklin .....	8,489,303.83	137,181.00	8,626,484.83
Fremont .....	8,719,496.52	645,560.00	9,365,056.52
Gem .....	4,523,919.38	389,460.00	4,912,379.38
Gooding .....	7,639,807.13	496,193.00	8,136,000.13
Idaho .....	13,328,436.90	453,587.48	13,782,024.38
Jefferson .....	9,138,141.73	257,004.00	9,395,145.73
Jerome .....	6,646,644.96	490,791.00	7,137,435.96
Kootenai .....	18,401,885.04	219,222.00	18,721,107.04
Latah .....	17,857,571.17	477,237.00	18,334,808.17
Lemhi .....	4,538,448.35	411,995.00	4,950,443.35
Lewis .....	7,927,318.20	258,374.00	8,185,692.20
Lincoln .....	5,655,458.14	278,684.00	5,934,142.14
Madison .....	6,817,618.58	283,769.00	7,101,387.58
Minidoka .....	7,668,535.31	429,991.00	8,108,526.31
Nez Perce .....	16,054,002.31	719,972.00	16,773,974.31
Oneida .....	5,168,292.35	276,020.00	5,444,312.35
Owyhee .....	4,423,546.48	1,369,935.00	5,793,481.48
Payette .....	5,472,516.23	239,199.00	5,711,715.23
Power .....	8,094,905.80	380,406.00	8,475,311.80
Shoshone .....	22,906,313.30	440,672.00	23,346,985.30
Teton .....	2,685,021.92	194,179.00	2,879,200.92
Twin Falls .....	25,780,743.19	1,254,514.85	27,035,258.04
Valley .....	4,616,328.36	453,355.00	5,069,683.36
Washington .....	8,779,320.65	500,715.00	9,280,035.65
	\$ 453,405,250.27	\$ 25,281,496.67	\$ 478,686,746.94

## REPORT OF STATE AUDITOR

STATEMENT OF ALL TAX LEVIES FOR STATE PURPOSES  
1925-1926

	Rate of Levy 1925	Amount	Rate of Levy 1926	Amount
State General Tax .....	.00348832	\$ 1,675,000.00	.00349916	\$ 1,675,000.00
Gen. Int. & Sink. Tax .....	.00022865	109,793.25	.00023298	111,526.25
Pub. Bldg. Int. & Sink. ....	.0001853	89,000.00	.00013148	62,937.50
State Hy. Red. No. 2 Tax ..	.0002	95,737.34	.0002	90,751.74
State Hy. Red. No. 3 Tax ..	.00004	19,147.47	.00004	18,150.35
State Hy. Red. No. 4 Tax ..	.0004	191,474.70	.0004	181,503.48
Predatory Bounty Tax .....	.0000625	29,917.92		
Predatory Animal Tax* .....		37,737.41		12,288.15
Sheep Inspection Tax* .....		10,290.17		2,513.99
Tub. Erad. Indem. Tax* .....		3,959.23		2,874.45
Glanders Indem. Tax* .....		1,182.11		836.47
TOTAL .....	.00460477	\$ 2,263,339.60	.00450362	\$ 2,158,382.38

\*Levy on certain classes of livestock only.

NOTE: Figures given on taxes for 1926 not complete. Amount of taxes levied on personal property roll valuation will be added to the last seven special tax levies in January, 1927.

## INDEX

	Page
ABSTRACT OF REAL ROLL 1926 .....	112-115
APPROPRIATIONS:	
Adjutant General .....	57-104
Agriculture, Department of .....	57
Albion Normal School .....	57-90
Attorney General .....	57
Auditor .....	57
Board of Education .....	58
Board of Equalization .....	58
Bond and Treasury Note Expense .....	104
Bureau of Budget .....	57
Bureau of Mines and Geology .....	58
Bureau of Public Accounts .....	58
Carey Act Relief .....	61-90
Childrens' Home Finding & Aid Society .....	58
Deaf and Blind School .....	58-90
District Court .....	58-104
Finance, Department of .....	58-90
G. A. R. ....	59
Governor .....	59
Historical Society .....	59
Idaho Industrial Training School .....	59-90
Idaho Insane Asylum .....	59-90-104
Idaho State Sanitarium .....	59-90
Idaho Technical Institute .....	59-90
Inactive .....	10-11
Industrial Administration .....	65-69
Insane and Feeble Minded .....	59
Land Department .....	59-104
Lava Hot Springs .....	66-69-104
Legislature .....	60
Lewiston Normal School .....	60-90-104
Mine Inspector .....	60
Miscellaneous .....	60
Northern Idaho Sanitarium .....	60-90
Official Bonds, Premium on .....	60
Penitentiary .....	60-90
Public Investment, Department of .....	60
Public Utilities Commission .....	60
Public Welfare, Department of .....	61
Public Works, Department of .....	61-62-104
Reclamation, Department of .....	61
Relief and Deficiency .....	104
Return of Fugitives .....	104
Secretary of State .....	61
Soldiers' Home .....	62-90
Soldiers' Memorial .....	11-60-90
State Insurance .....	68-69
Summary of .....	104
Supreme Court .....	62
Traveling Library .....	62
Treasurer .....	62
University of Idaho .....	62-90
Veterans' Welfare .....	63-90
Vocational Education .....	63
Vocational Rehabilitation .....	63

## BONDS, STATE:

Amount Outstanding .....	92
Amount Issued .....	93
Amount Refunded .....	93
Amount Paid .....	93

## COUNTIES:

Abstract of Real Roll 1926 .....	112-115
Assessed Valuation 1926 .....	108-109
Balances due from .....	102-103
Receipts from .....	88-98-99
Tax Levies 1926 .....	110-111
Valuation of 1925 .....	116

## CAR COMPANIES, ASSESSMENT OF .....

12

## DELINQUENCIES .....

6

## DISBURSEMENTS:

## General Fund:

Adjutant General .....	57
Agriculture, Department of .....	57
Albion Normal School .....	57
Attorney General .....	57
Auditor .....	57
Board of Education .....	58
Board of Equalization .....	58
Bureau of Budget .....	57
Bureau of Mines and Geology .....	58
Bureau of Public Accounts .....	58
Carey Act Relief .....	61-90
Childrens' Home Finding and Aid Society .....	58
Deaf and Blind School .....	58
District Court .....	58
Finance, Department of .....	58
G. A. R. .....	59
Governor .....	59
Historical Society .....	59
Idaho Industrial Training School .....	59
Idaho Insane Asylum .....	59
Idaho State Sanitarium .....	59
Idaho Technical Institute .....	59
Insane and Feeble Minded .....	59
Land Department .....	59
Legislature .....	60
Lewiston Normal School .....	60
Mine Inspector .....	60
Miscellaneous .....	60
Northern Idaho Sanitarium .....	60
Official Bonds, Premium on .....	60
Penitentiary .....	60
Public Investments, Department of .....	60
Public Utilities Commission .....	61
Public Welfare, Department of .....	61
Public Works, Department of .....	61-63
Reclamation, Department of .....	61
Secretary of State .....	61
Soldiers' Home .....	62
Soldiers' Memorial .....	60-90

Summarized Statement of .....	105
Supreme Court .....	62
Traveling Library .....	62
Treasurer .....	62
University of Idaho .....	62
Veterans' Welfare .....	63-90
Vocational Education .....	63
Vocational Rehabilitation .....	63

## Special Funds:

Agricultural College Endowment .....	65
Agricultural College .....	67
Agricultural Inspection .....	64
Albion Normal School .....	64
Athletic Commission .....	66
Bar Commission .....	64
Boise Law Library .....	66
Capitol Building Construction .....	67
Carey Act Trust .....	67
Chamberlain Kahn .....	64
Charitable Institutions Endowment .....	65
Charitable Institutions .....	64
Deaf and Blind School .....	64
Educational Institutions Improvement .....	64-65
Farm Loan Expense .....	67
Farm Mortgage .....	67
Fish and Game .....	65
Forest Protection .....	66
Foresters' Special .....	66
Game Predatory Animal .....	65
Game Warden's Predatory Animal .....	65
Glanders Indemnity .....	64
Gopher Bounty .....	69
Headgate Circulating .....	67
Heyburn Park .....	67
Idaho Technical Institute .....	65
Industrial Administration .....	65-69
Industrial Training School .....	65
Insane Asylum Endowment .....	65
Insane Asylum .....	66-90
Lewiston Law Library .....	66
Lewiston Normal School .....	66
Lava Hot Springs .....	66-69
National Forest Reserve .....	66
Normal School Endowment .....	65
Normal School .....	66
Northern Idaho Sanitarium .....	66-90
Penitentiary Endowment .....	65
Penitentiary .....	66-90
Penitentiary Improvement .....	66
Penitentiary Library .....	67
Pest Abatement .....	64
Pocatello Law Library .....	66
Predatory Animal .....	64
Public Building Endowment .....	65
Public School Endowment .....	65
Public School .....	67
School of Science Endowment .....	65
School of Science .....	67
Sheep Inspection .....	67

Sheppard-Towner .....	67
Soldiers' Home .....	67-90
Soldiers' Home Federal Aid .....	68-90
State Asylum and Sanitarium .....	68
State Highway .....	68
State Institutions Improvement 1921-1922 .....	68
State Insurance .....	68-69
State Land Assessments .....	66
Suspense .....	68

Agriculture Department  
Escheat  
Land Department  
Law Enforcement  
Penitentiary Shirt Factory  
Penitentiary Shoe Factory  
Public Investments, Department of  
Reclamation, Department of  
Treasurer's Cancelled Checks

Teachers Registration .....	69
Tuberculosis Eradication Indemnity .....	64
University Endowment .....	65
University .....	67
Vocational Education .....	69
Vocational Rehabilitation .....	69

#### ENDOWMENT FUNDS.

See Funds, Receipts and Disbursements  
Statement of Investments

FINANCIAL STATEMENT .....	104
---------------------------	-----

FISH AND GAME LICENSE ACCOUNT .....	91
-------------------------------------	----

#### FUNDS.

Agricultural College Endowment .....	15-52-65-96
Agricultural College .....	15-52-67
Agricultural Inspection .....	15-50-64
Albion Normal Improvement .....	15-50
Albion Normal School .....	16-52-64
Athletic .....	16-54-66
Bar Commission .....	16-50-64
Boise Law Library .....	17-54-66
Bureau of Supplies Revolving .....	11-17-52
Capitol Building Construction .....	17-50-67
Carey Act Trust .....	18-52-67
Chamberlain-Kahn .....	18-52-64
Charitable Institutions Endowment .....	18-52-65-96
Charitable Institutions .....	19-52-64
Deaf and Blind School .....	19-52-64
Educational Institutions Improvement 1923-1924 .....	19-50-64
Educational Institutions Improvement 1925-1926 .....	20-50-64
Escheat Suspense .....	20-50-68
Farm Loan Expense .....	21-54-67
Farm Mortgage .....	21-50-67
Fish and Game .....	21-50-65
Foresters' Special .....	22-50-66
Forest Protection .....	22-50-66
Game Predatory Animal .....	22-50-65

Game Warden's Predatory Animal .....	23-50-65
Gem Irrigation District State Land Reclamation .....	8-10-23-50
General .....	23-50-57-63
General Interest and Sinking .....	24-54
Glanders Indemnity .....	24-50-64
Gopher Bounty .....	24-50-69
Headgate Circulating .....	7-24-50-67
Heyburn Park .....	24-50-67
Idaho Industrial Training School .....	25-52-65
Idaho Soldiers Settlement .....	25-50
Idaho Technical Institute .....	26-52-65
Inactive .....	10
Industrial Administration .....	26-50-65
Insane Asylum Endowment .....	27-52-65-96
Insane Asylum .....	27-52-66
Irrigation District Trust .....	27-54-76
Lava Hot Springs .....	28-50-66
Lava Hot Springs Sinking .....	28-54
Lewiston Law Library .....	29-54-66
Lewiston Normal School .....	29-52-66
National Forest Reserve .....	29-52-66
Normal School Endowment .....	30-52-65-96
Normal School .....	30-52-66
Northern Idaho Sanitarium .....	30-52-66
Penitentiary Endowment .....	31-52-65-96
Penitentiary .....	31-52-66
Penitentiary Improvement .....	31-50-66
Penitentiary Library .....	32-54-67
Pest Abatement .....	32-50-64
Pocatello Law Library .....	32-54-66
Predatory Animal .....	33-50-64
Public Building Endowment .....	33-52-65-96
Public Building Interest and Sinking .....	33-54
Public School Endowment .....	34-52-65
Public School .....	34-52-67
Revolving Funds .....	34
Agricultural Department .....	35-50
Albion Normal School .....	35-52
Attorney General .....	35-52
Board of Education .....	35-52
Bureau of Insurance .....	35-52
Deaf and Blind School .....	36-52
Historical Society .....	36-52
Idaho Technical Institute .....	36-52
Industrial Accident Board .....	36-52
Industrial Training School .....	36-52
Land Commissioner .....	36-52
Lewiston Normal School .....	37-52
Northern Idaho Sanitarium .....	37-52
Pocatello Law Library .....	37-52
Public Welfare .....	37-52
Public Works .....	37-52
Secretary of State .....	37-52
State Superintendent .....	38-52
State Insurance .....	38-52
Supreme Court .....	38-52
School of Science Endowment .....	38-52-65-96
School of Science .....	38-52-67
Soldiers' Home .....	39-52-67
Soldiers' Home Federal Aid .....	39-52-68

Sheep Inspection .....	29-50-67
Sheppard Towner .....	40-52-67
State Asylum and Sanitarium .....	40-54-68
State Highway .....	41-50-68
State Highway Redemption First Issue .....	41-54
State Highway Redemption Second Issue .....	41-54
State Highway Redemption Third Issue .....	42-54
State Highway Redemption Fourth Issue .....	42-54
State Institutions Improvement .....	42-50-68
State Insurance .....	43-54-68
State Land Assessment .....	43-50-66
State Military .....	10-43-50
Suspense Funds .....	44
Agriculture Department .....	44-50-68
Auditor's .....	44-50
Department of Finance .....	44-50
Game Warden's .....	44-50
Land Commissioners .....	44-50-68
Law Enforcement .....	44-50-68
Penitentiary Shirt Factory .....	45-50-68
Penitentiary Shoe Factory .....	45-50-68
Public Investments .....	45-50-68
Reclamation .....	45-50-68
Supreme Court .....	45-50
State Treasurer .....	45-50
Teachers Registration .....	46-50-69
Teachers Retirement .....	11-46-50
Treasurer's Cancelled Check Suspense .....	46-50-68
Treasury Note Redemption .....	47-54
Tuberculosis Eradication Indemnity .....	47-50-64
University Endowment .....	48-52-65-96
University .....	48-52-67
Vocational Education .....	48-54-69
Vocational Rehabilitation .....	49-54-69
GENERAL FUND, See Funds	
INACTIVE APPROPRIATIONS, See Appropriations	
INACTIVE FUNDS, See Funds	
INHERITANCE TAX LAW .....	6
INTEREST FUNDS, See Funds, Receipts, Disbursements	
LAND GRANTS, SALES FROM .....	97
LETTERS OF TRANSMITTAL .....	4
MOTOR VEHICLE LICENSE FEES	
Receipts from .....	80-88
Refund of .....	9
Refusal to Pay .....	9
NON-REVENUE RECEIPTS .....	72-89
PREDATORY ANIMAL TAX .....	13
RECEIPTS	
Albion Normal School .....	74-90
Athletic Commission .....	74
Auditor .....	74

Banking Bureau .....	74
Blue Sky .....	74-90
Board of Education .....	74
Deaf and Blind School .....	76-90
District Court Reporters .....	74
Fish and Game .....	76
Heyburn Park .....	76
Hillsdale Irrigation District .....	76
Idaho Insane Asylum .....	76-90
Penitentiary .....	76-90
Idaho State Sanitarium .....	78-90
Idaho Technical Institute .....	78-90
Industrial Accident Board .....	78
Industrial Training School .....	78-90
Insurance Director .....	78
Land Department .....	80
Lava Hot Springs .....	80
Lewiston Normal School .....	80-90
Motor Fuels .....	80
Motor Vehicle Registration .....	80
Northern Idaho Sanitarium .....	80-90
Occupational License Registration .....	80
Public Investments, Department of .....	82
Public Utilities Commission .....	82
Public Welfare Department .....	82
Public Works Department .....	82
Reclamation Department .....	82
Secretary of State .....	84
Soldiers' Home .....	84-90
State Highway .....	84
Sheep Commission .....	84
State Insurance Manager .....	84
Sunnydell Irrigation District .....	84
Supreme Court .....	84
State Treasurer .....	86
U. S. Government .....	86
University of Idaho .....	86-90
Veterans Welfare Commission .....	86
Counties .....	88-98-101
Taxes	
Motor Vehicle Licenses	
State and County Licenses	
Inheritance Taxes	
Court Fees	
Fines	
Escheates	
Pest Abatement	
River Survey	
Foresters' Special	
Forest Protection	
Summarized Statement of .....	105
REVENUE RECEIPTS .....	72-89
REVOLVING FUNDS, See Funds	
RELIEF AND DEFICIENCY APPROPRIATIONS .....	104
REFUNDING BOND ISSUE .....	4
STATE BOARD OF EQUALIZATION, Statistics .....	107-116



---

STATE BONDS, See Bonds	
STATE INSURANCE DIRECTOR, License Account of .....	91
STATE INSURANCE FUND, Investment of .....	94
SUSPENSE FUNDS, See Funds	
SUMMARY OF GENERAL FUND APPROPRIATIONS .....	104
SALE CERTIFICATES INVESTMENT .....	94
SPECIAL FUNDS, See Funds, Receipts and Disbursements	
TIMBER, Sale of .....	96
TREASURY NOTES .....	5-83
TAX LEVIES, STATE PURPOSES 1926 .....	110-111
Rate of 1925-1926 .....	117
TRUST FUNDS, See Funds	
VALUATION OF THE STATE 1925 .....	116