

TWENTY-FIRST  
BIENNIAL REPORT  
OF THE  
AUDITOR  
OF THE  
STATE OF IDAHO



OCTOBER 1, 1930  
SEPTEMBER 30, 1932

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.....	1919-1932

## PERSONNEL OF THE STATE AUDITOR'S OFFICE

E. G. Gallet.....	State Auditor
Howard Day.....	Deputy State Auditor
Len L. Simpson.....	Bookkeeper
Elizabeth Fountain.....	Assistant Bookkeeper
Elsa M. Thompson.....	Equalization Clerk
Susan F. Stamper.....	Classification Clerk
Mary Smythe.....	Junior Classification Clerk
Beryl Headrick.....	Claim and Classification Clerk
Bernice Lee.....	Inheritance Tax Clerk

# Report of the State Auditor

State Auditor's Department  
Boise, Idaho, December 1, 1932

Hon. C. Ben Ross,  
Governor of the State of Idaho.  
Dear Sir:

Complying with the provisions of Section 141 of the Idaho Compiled Statutes, I beg leave to submit herewith the Twenty-first Biennial Report of this Department for the period commencing October 1, 1930, and ending September 30, 1932.

## GENERAL FUND TREASURY NOTES

Following the practice inaugurated a number of years ago, the state has continued to issue General Fund Treasury Notes in anticipation of taxes collected not exceeding in the principal ninety per cent of the tax levy by the Legislature for State general purposes and not yet received by the State. Such notes are issued at stated periods by the State Treasurer for periods not exceeding twelve months, at a rate of interest not exceeding six per cent per annum.

The total amount of Treasury Notes issued during the preceding biennium was \$1,800,000.00, with interest thereon varying from 4.04 per cent to 5.50 per cent. During the biennium just closed the State was required to issue and sell Treasury Notes in the amount of \$3,250,000.00; interest running from 2.25 per cent to as high as 5.50 per cent.

The law authorizes the State Treasurer to invest idle funds in certain classes of securities, and the present Treasurer invested such funds in state warrants bearing interest at the rate of six per cent per annum. The amount of idle funds during this biennium was considerably less than was available for that purpose in the preceding biennium, necessitating issuance of additional treasury notes to take care of current warrants. In addition thereto, state depositories pay the State two per cent per annum on daily balances in their possession. Total amount of revenue into the General Fund from such investments and deposits during the biennium was \$157,833.02. The amount of interest paid or to be paid upon treasury notes issued was \$111,608.50, leaving revenue of \$46,222.52 in excess of the interest payment on treasury notes. Following is a statement showing treasury notes negotiated and sold during the biennium:

Date	Amount	Rate of Interest
April 16, 1931	\$1,000,000.00	2.39 per cent
July 1, 1931	750,000.00	2.25 per cent
April 16, 1932	1,000,000.00	5.50 per cent
July 1, 1932	500,000.00	5.00 per cent

It will be observed that during the year 1931 money was much easier on the markets than in the succeeding year.

The State ad valorem tax levy for the years 1931-1932 as fixed by the Legislature was \$2,250,000.00 per annum, against which treasury notes could be issued annually for a sum aggregating \$2,025,000.00. Notes to the extent of \$1,750,000.00 were issued and sold during 1931, or \$275,000.00 less than the maximum amount that could be issued.

In 1932, pursuant to the provisions of the income and kilowatt tax laws, the State Board of Equalization was required to reduce the ad valorem tax by the amount of revenue received from such sources, aggregating \$320,522.00, so that the amount of the ad valorem tax certified to the counties in the State was \$1,929,478.00. The treasury note maximum for the second year was reduced to \$1,736,530.00, against which notes were issued to the extent of \$1,500,000.00 prior to the close of this reporting period, but on November 1, 1932, an additional treasury note issue of \$225,000.00 was sold, rate of interest being 3.5 per cent. This is the first time in the history of the State that we have disposed of treasury notes to the full maximum permitted by law.

## DELINQUENCIES

Indicative of the general effect of the depression now prevailing over the country, the amount of delinquent state taxes due from the various counties is significant.

At the commencement of this biennium there was the sum of \$11,505.67 of state taxes due from some of the counties of the State. At the close of the biennium, this amount has increased to \$438,319.28, and with one exception, none of the delinquent counties has made any special levy, as provided by law, to raise the amount due from each to the State.

The law requires that the state tax due from the counties must be paid in full without deduction on or before the second Monday of July in the succeeding year in which the tax levies were made. In the event the county does not have a sufficient amount in the State fund to pay such state taxes within the time prescribed, the same must be paid out of any county money in the hands of the county treasurer. This law has not been generally observed, as I discovered during visits made to the county seats in September of this year, that a number of the counties had ample funds that could have been applied to the payment of the state debt. The law does not seem to provide any penalty for failure of the county officials to remit state taxes as required by Section 3212 Compiled Statutes.

The annual financial statement of the county auditors for the period ending on the second Monday in January 1932, shows that the amount of delinquent taxes on their tax rolls has increased twenty-five per cent during the past two years, another evidence of the effect of the depression on property and the tax payers of this state. On the second Monday in January, 1930, the total amount of delinquent taxes was \$6,390,982.02. As of the second Monday in January, 1932, this amount has grown to \$8,134,752.68, or an increase of \$1,743,770.66.

## STATE BONDED INDEBTEDNESS

On September 30, 1930, the bonded indebtedness of the State was \$4,910,000.00. A bond issue of \$250,000.00 was authorized by the Legislature in 1931 for the State Hospital South at Blackfoot.

Article 8 of our Constitution limits the amount of debts the Legislature may create to the sum of \$2,000,000.00, exclusive of liabilities incurred to January 1, 1911, for the purposes of Capitol construction and furnishing the State Capitol, and exclusive of debts and liabilities incurred by the Eleventh Session of the Legislature. Any levy increasing the bonded indebtedness of the State, must be submitted at a general election to the voters of the State, and receive a majority of all votes cast at such election.

In 1919 the Legislature passed an act authorizing the issuance and sale of \$2,000,000.00 of bonds for the purpose of paying the cost of laying out, surveying and constructing a system of highways, and the electorate, by a large vote approved said law and the issuance of such bonds. These bonds are included in the amount of bonds outstanding on September 30, 1932, but do not run against the \$2,000,000.00 limit; other issues of bonds that do not run against the limit are the State General Refunding Bonds in the sum of \$48,000.00, Capitol Building Bonds amounting to \$630,000.00 and Capitol Building Refunding Bonds of 1925, amounting to \$325,000.00. The outstanding bonds at this time which decrease the amount the State can bond for are \$1,698,700.00, leaving a bonding leeway of \$301,300.00, should the Legislature desire to authorize the issuance of additional bonds and keep within the constitutional limit.

During the biennium the State Treasurer made substantial reductions in the interest rate of outstanding bonds by refunding \$1,300,000.00 of the 5 per cent Highway Bonds issued in 1921, at a rate of interest running from 4.00 to 4.25 per cent; said bonds being serial and payable over a period of ten years. He likewise refunded \$235,000.00 of State Institutions Improvement Bonds issued in 1921, bearing interest at the rate of 5.50 per cent per annum. The refunding bonds bear interest at the rate of 3.75 per cent per annum, and become due serially after five years. Likewise, there was refunded the \$70,000.00 Lava Hot Springs Bonds issued in 1921, bearing the same interest as the issue above referred to, and the refunded bonds being identical with the Institutions Improvement Bonds so far as the rate of interest and manner of payment are concerned.

## LAVA HOT SPRINGS SINKING FUND

At the close of the last report there was shown outstanding Lava Hot Springs Bonds of \$35,000.00, issued in 1925 bearing interest at the rate of 4.1 per cent per annum, and the issue of 1921 for \$70,000.00, bearing interest at 5.50 per cent per annum.

The only source for meeting the principal and interest of the two bond issues was the net revenue from Lava Hot Springs, that is, the amount that remained in the Lava Hot Springs Fund from receipts of the Institution,

after deducting therefrom the appropriation made by the Legislature each biennium.

For the past two or three bienniums the receipts from Lava Hot Springs have been gradually decreasing, and in 1929 the net receipts were less than the amount of interest to be paid annually out of the sinking fund, consequently the State Board of Equalization was compelled to make a special levy in the General Interest and Sinking Fund to meet the interest payments on the bonds.

In 1931 the State Treasurer refunded the \$70,000.00 bond issue of 1931, under the General Bonding Act of 1925, and exchanged them for a like amount of bonds at 3.75 per cent interest due serially after five years. Under the provisions of the 1925 Act, there was levied annually by the State Board of Equalization, under the General Interest and Sinking levy, an amount sufficient for the payment of the principal and interest upon said bonds, thereby relieving the Lava Hot Springs Sinking Fund of the burden heretofore resting upon it insofar as these bonds are concerned. Notwithstanding the relief afforded to said Sinking Fund, the net receipts of the Institution are not now sufficient to meet the interest charge on the \$35,000.00 bond issue of 1925. The receipts from the Institution during the period covered by this report were \$19,238.75, or over \$10,000.00 less than was received in the preceding biennium. Consequently, the law with respect to applying net receipts of the Institution to the bonded indebtedness is practically rendered inoperative. The annual interest on these bonds is \$1,435.00; said bonds are being held by the State as an investment.

## ADJUTANT GENERAL'S CONTINGENT FUND

In August, 1931, because of extensive and uncontrolled forest fires raging through the counties of Boise, Gem, Valley and Idaho, coupled with threats of incendiarism and pillage, and the inability of the civil authorities adequately to protect the lives and property of citizens and prevent imminent riots and breaches of the peace, the Governor, by virtue of the constitutional and statutory authority vested in him, declared said area in a state of insurrection and proclaimed martial law therein, calling into active field service certain units of the Idaho National Guard.

The total expenses incurred in enforcing martial law by the National Guard, were \$25,111.84, warrants being drawn on the Adjutant General's Contingent Fund in that amount. Upon an order of the Supreme Court, warrants were issued by this office covering the above amount, but same could not be paid out of the Adjutant General's Contingent Fund for the reason that there was less than \$100.00 in said Fund at the time warrants were drawn. The State Treasurer took up said warrants with idle funds, and held them as an investment. The legislature will be called upon, at its next Session, to make provisions for the redemption of the warrants held by the Treasurer.

## ENDOWMENT FUND DEBENTURES

The Legislature in 1931, passed an Act requiring that there be ascertained and fixed the amount due to the permanent educational endowment funds from mortgage foreclosures, or mortgages which may hereafter be foreclosed, which secure, or shall secure, loans made from said funds by the State upon farm lands.

The Board of Land Commissioners is required to compute and ascertain the amount of principal of each original loan, the credits and amount of money collected and applied thereon; and the balance of unpaid principal on each farm loan so foreclosed, which were made from endowment funds belonging to the following institutions:

Agricultural College, Charitable Institutions, State Hospital, South, Normal School, Penitentiary, Public School, School of Science and State University.

Provisions were made also that in case title to certain mortgaged land may have been lost by reason of prior liens, and where title is taken by deed in settlement of the mortgage debt, shall be considered as foreclosed loans.

Upon ascertaining the amount of principal due from each loan, the State Land Board shall require and cause to be held with the investments belonging to the endowment fund from which the mortgage loan was made, a debenture as evidence of the balance due.

Debentures covering loans made from each fund are issued serially, beginning with number one, and the proceeds, principal and interest, from foreclosed lands shall be deposited with the State Treasurer to the credit of the redemption fund corresponding with the endowment fund out of which the loan was made.

Whenever the State Treasurer has sufficient funds to pay one or more debentures of any certain fund, he shall call and pay such debentures in numerical order. The debentures as issued are filed in the office of the Commissioner of Public Investments, by whom the original investment was made, and upon payment of the same by the State Treasurer, the debentures are surrendered and cancelled. This amount of money received therefrom is placed to the credit of the proper endowment fund.

I desire to express my appreciation of the courtesy shown me by the heads of the various departments and institutions and to record my indebtedness to the very efficient staff of employees in this Department for their loyal co-operation and support, without which no official can perform his duties satisfactorily.

Very respectfully yours,

E. G. GALLET, State Auditor.

## Funds

## ABORTION ERADICATION FUND

In 1931 the legislature passed a law empowering the Bureau of Animal Industry of the Department of Agriculture to fix the rate of a special annual tax upon all cattle in the state, not to exceed one mill on each dollar of assessed valuation of such cattle; the amount collected from such special tax to be paid into the Abortion Eradication Fund.

The rate of levy is certified by the Department to the county commissioners of each county on or before the first day of August 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 the payment of laboratory fees, veterinary services, salaries and wages, and for investigation and research work in reference to abortion disease.

	Dr.	Cr.
Cash Receipts.....		\$ 6,176.01
Receipts by Transfers.....		530.39
Disbursements by Warrants.....	\$ 3,726.55	
Balance, September 30, 1932.....	2,979.85	
	<u>\$ 6,706.40</u>	<u>\$ 6,706.40</u>

## ADJUTANT GENERAL'S CONTINGENT FUND

This fund was created in 1927, and consists of money collected for loss of or damage to state property, money now in the Military Fund and all fines, penalties and forfeitures incurred and collected under the provisions of Chapter 261, Session laws of 1927.

It is used in defraying the expense, debts and costs incurred in carrying out the provisions and purposes of said law.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 1,223.17
Cash Receipts.....		220.83
Disbursements by Warrants.....	\$26,460.01	
*Balance September 30, 1932.....		25,016.01
	<u>\$26,460.01</u>	<u>\$26,460.01</u>

\*Overdraft.

## 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, 1930.....		\$ 14,531.73
Cash Receipts.....		251,303.00
Disbursements by Warrants.....	\$253,703.42	
Balance, September 30, 1932.....	12,131.31	
	<u>\$265,834.73</u>	<u>\$265,834.73</u>

## ASSOCIATED EMPLOYERS' RECIPROCAL TRUST FUND

This is a transient fund, its balance representing assets of a defunct surety company. Payments to claimants are made by the state treasurer only on orders from the U. S. District Court.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 3,298.33
Cash Receipts.....		6,368.48
Receipts by Transfer.....		65.72
Disbursements by checks, State Treasurer.....	\$ 9,732.53	
	\$ 9,732.53	\$ 9,732.53

## 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, 1930.....		\$ 1,981.80
Cash Receipts.....		11,665.90
Disbursements by Warrants.....	\$12,617.53	
Balance, September 30, 1932.....	1,030.17	
	\$13,647.70	\$13,647.70

## 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.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 3,826.50
Cash Receipts.....		5,335.00
Disbursements by Warrants.....	\$ 5,294.08	
Balance, September 30, 1932.....	3,867.42	
	\$ 9,161.50	\$ 9,161.50

## BEE INSPECTION FUND

This fund was created in 1929 and consists of moneys received from registration or license fees of bee owners, inspection fees and penalties collected for violation of the law.

The fund is expended by the Department of Agriculture in performing the duties incidental to bee inspection.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 619.52
Cash Receipts.....		2,592.76
Disbursements by Warrants.....	\$ 3,188.09	
Balance, September 30, 1932.....	24.19	
	\$ 3,212.28	\$ 3,212.28

## 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 expenses of that Department and for the reclamation of arid lands.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 6,139.37
Cash Receipts.....		344.03
Disbursements by Warrants.....	\$ 2,077.02	
Disbursements by Transfers.....	56.47	
Balance, September 30, 1932.....	4,349.91	
	\$ 6,483.40	\$ 6,483.40

## 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, 1930.....		\$ 2,517.99
Cash Receipts.....		112,096.43
Receipts by Transfers.....		443.42
Disbursements by Warrants.....	\$113,909.83	
Returned checks.....	32.62	
Disbursements by Transfers.....	132.29	
Balance, September 30, 1932.....	983.10	
	\$115,057.84	\$115,057.84

## 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, 1930.....		\$ 12,581.58
Cash Receipts.....		175,721.93
Receipts by Transfers.....		4,615.93
Disbursements by Warrants.....	\$183,411.14	
Returned Checks.....	16.20	
Disbursements by Transfers.....	600.61	
Balance, September 30, 1932.....	8,891.49	
	\$192,919.44	\$192,919.44

## STATE HOSPITAL SOUTH ENDOWMENT FUND

This fund was formerly known as the Insane Asylum Endowment Fund, but due to change of name of the Institution, is now known as the State Hospital South Endowment Fund.

Receipts into the fund are from the sale of 50,000 acres of land granted by the Federal Government to the State of Idaho 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, 1930 .....		\$ 4,401.18
Cash Receipts .....		48,199.86
Receipts by Transfers .....		947.58
Disbursements by Warrants .....	\$46,273.71	
Disbursements by Transfers .....	632.50	
Balance, September 30, 1932 .....	6,642.41	
	\$53,548.62	\$53,548.62

## 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.

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

	Dr.	Cr.
Balance, October 1, 1930 .....		\$ 2,053.91
Cash Receipts .....		105,015.39
Receipts by Transfers .....		1,940.32
Disbursements by Warrants .....	\$102,048.34	
Disbursements by Transfers .....	1,081.61	
Balance, September 30, 1932 .....	5,879.67	
	\$109,009.62	\$109,009.62

## 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 1930 .....		\$ 7,338.99
Cash Receipts .....		147,223.00
Receipts by Transfers .....		80.00
Disbursements by Warrants .....	\$145,797.95	
Disbursements by Transfers .....	80.00	
Balance, September 30, 1932 .....	8,764.04	
	\$154,641.99	\$154,641.99

## PUBLIC BUILDING ENDOWMENT FUND

Section 6, Idaho Admission Bill, granted 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, 1935 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, 1930 .....		\$ 1,482.16
Cash Receipts .....		4,881.06
Receipts by Transfers .....		842.37
Disbursements by Warrants .....	\$ 108.74	
Disbursements by Transfers .....	574.15	
Balance, September 30, 1932 .....	6,522.70	
	\$ 7,205.59	\$ 7,205.59

## 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 the receipts from the sale of said lands; five 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, 1930 .....		\$ 42,715.97
Cash Receipts .....		1,337,308.02
Receipts by Transfers .....		10,148.21
Cancelled Warrants .....		7,227.50
Disbursements by Warrants .....	\$1,339,114.84	
Returned Checks .....	55.86	
Disbursements by Transfers .....	8,464.29	
Balance, September 30, 1932 .....	49,764.71	
	\$1,397,399.70	\$1,397,399.70

## SCHOOL OF SCIENCE ENDOWMENT FUND

This fund is an irreducible one and consists of receipts from the sale of 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, 1930 .....		\$ 2,077.05
Cash Receipts .....		50,905.98
Receipts by Transfers .....		3,549.93
Disbursements by Warrants .....	\$44,907.24	
Disbursements by Transfers .....	804.22	
Balance, September 30, 1932 .....	10,821.50	
	\$56,532.96	\$56,532.96

## 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, 1930.....		\$ 1,242.31
Cash Receipts .....		179,567.14
Receipts by Transfers .....		853.80
Disbursements by Warrants .....	\$175,192.90	
Disbursements by Transfers .....	306.72	
Balance, September 30, 1932.....	6,163.63	
	\$181,663.25	\$181,663.25

## EXPERIMENTAL FERTILIZER FUND

The legislature in 1931 created the above mentioned fund which consists of a license fee collected from the manufacturers or importers of any commercial fertilizer sold within the state, together with certain license fees imposed on every ton of fertilizer sold in the state.

The fund is expended in carrying out the provisions of the Act, relative to the purchase and testing of samples of fertilizer offered for sale and for other experiments incidental to the enforcement of the Act.

Expenditures are limited to the amount that is available in the fund at any one time. The fund is under the control and direction of the Commissioner of Agriculture.

	Dr.	Cr.
Cash Receipts .....		\$341.55
Receipts by Transfers .....		150.00
Disbursements by Warrants .....	\$ 8.00	
Balance, September 30, 1932 .....	483.55	
	\$491.55	\$491.55

## FARM MORTGAGE FUND

This fund was created in 1923 by an appropriation of \$25,000.00 from the General Fund, supplemented by an additional appropriation of \$65,000.00 in 1925, \$150,000.00 in 1927 and \$30,000.00 in 1929. The fund is used in the payment of delinquent taxes, water assessments, fire insurance premiums and expenses of mortgage foreclosures 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, redemption from foreclosure sales, and from the sale of lands taken by the state on foreclosure and afterwards sold, to the extent of money advanced for such purpose.

	Dr.	Cr.
Balance, October 1, 1930 .....		\$39,047.43
Cash Receipts .....		40,080.92
Receipts by Transfers .....		12,067.33
Cancelled Warrants .....		22.92
Disbursements by Warrants .....	\$37,104.89	
Returned Checks .....	34.45	
Disbursements by Transfers .....	123.10	
Balance, September 30, 1932 .....	53,956.16	
	\$91,218.60	\$91,218.60

## 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, 1930 .....		\$108,993.03
Cash Receipts .....		374,784.64
Receipts by Transfers .....		7,467.40
Cancelled Warrants .....		148.14
Disbursements by Warrants .....	\$440,861.96	
Returned Checks .....	1,007.80	
Disbursements by Transfers .....	16,092.00	
Balance, September 30, 1932 .....	33,431.45	
	\$491,393.21	\$491,393.21

## 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.
Balance, October 1, 1930 .....		\$ 50,538.09
Cash Receipts .....		185,780.00
Disbursements by Warrants .....	\$224,527.79	
Disbursements by Transfers .....	2,902.96	
Balance, September 30, 1932 .....	8,887.34	
	\$236,318.09	\$236,318.09

## 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 supplies, tools, equipment and facilities furnished owners of forest lands 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.
Balance, October 1, 1930 .....		\$10,753.03
Cash Receipts .....		2,730.00
Receipts by Transfers .....		2,902.96
Disbursements by Warrants .....	\$ 723.16	
Balance, September 30, 1932 .....	15,662.83	
	\$16,385.99	\$16,385.99



## 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.
Balance, October 1, 1930 .....		\$ 3,361.52
Cash Receipts .....		357.73
Receipts by Transfers .....		12,092.00
Disbursements by Warrants .....	\$11,040.92	
Balance, September 30, 1932 .....	4,770.33	
	\$15,811.25	\$15,811.25

## GENERAL FUND

The General Fund consists of moneys received into the State Treasurer's office and not specially 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 running expenses of state government, as specified in the various appropriations made by the legislature for those purposes.

	Dr.	Cr.
*Balance, October 1, 1930 .....	\$ 810,106.19	
Cash Receipts .....		\$6,292,862.27
Receipts by Transfers .....		125,504.32
Cancelled Warrants .....		7,329.65
Disbursements by Warrants .....	5,610,558.22	
Interest Paid on Warrants .....	92,994.44	
Returned Checks .....	296.99	
Disbursements b Transfers .....	59,164.13	
*Balance, September 30, 1932 .....		147,423.73
	\$6,573,119.97	\$6,573,119.97

\*Overdraft.

## GEORGE-REED FUND

This is a Federal Trust fund created by Congress in February, 1929, for the further development of Vocational Education and is certified by the Federal Board of Vocational Education.

Expenditures from this fund can only be used for payments to schools as reimbursement for conducting vocational, agricultural and home economics classes.

	Dr.	Cr.
Balance, October 1, 1930 .....		\$ 278.46
Cash Receipts .....		14,699.66
Receipts by Transfer .....		49.77
Disbursements by Checks, State Treasurer .....	\$14,422.27	
Balance, September 30, 1932 .....	605.62	
	\$15,027.89	\$15,027.89

## 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, 1930 .....		\$ 74,725.26
Cash Receipts .....		316,561.25
Receipts by Transfers .....		7,085.33
Bonds and Treasury Notes Paid .....	\$150,830.81	
Interest Coupons Paid .....	151,365.11	
Balance, September 30, 1932 .....	96,175.92	
	\$398,371.84	\$398,371.84

## GLANDERS INDEMNITY FUND

This fund was created in 1925 by a 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 and dourine.

	Dr.	Cr.
Balance, October 1, 1930 .....		\$ 2,297.55
Cancelled Warrants .....		150.50
Disbursements by Warrants .....	\$ 578.00	
Balance, September 30, 1932 .....	1,870.05	
	\$ 2,448.05	\$ 2,448.05

## 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 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 purpose for which the legislature may appropriate the fund.

	Dr.	Cr.
Balance, October 1, 1930 .....		\$ 340.31
Cash Receipts .....		4,300.00
Disbursements by Warrants .....	\$ 3,730.47	
Balance, September 30, 1932 .....	909.84	
	\$ 4,640.31	\$ 4,640.31

## IDAHO STATE INSTITUTIONS IMPROVEMENT FUND, 1927

This fund was created by the sale of state bonds authorized in 1927 for the purpose of paying the cost of certain construction, extensions and improvements at the University of Idaho, Southern Branch of the University of Idaho, Albion State Normal School, Idaho State Penitentiary and Northern Idaho Sanitarium. The total bond issue was \$353,000.00 and was apportioned to the above named institutions as follows:

University of Idaho.....	\$ 75,000.00
Southern Branch, U. of I. ....	50,000.00
Albion State Normal School.....	90,000.00
Idaho State Penitentiary .....	126,000.00
Northern Idaho Sanitarium .....	12,000.00
	<u>\$353,000.00</u>

	Dr.	Cr.
Balance, October 1, 1930.....		\$522.31
Disbursements by Warrants.....	\$522.31	
	<u>\$522.31</u>	<u>\$522.31</u>

## INDUSTRIAL ADMINISTRATION FUND

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

For the present biennium there was appropriated out of this fund by the legislature the sum of \$48,162.00 for the purpose of paying the salaries and expenses of the Industrial Accident Board and its employees.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 61,707.81
Cash Receipts .....		40,225.25
Receipts by Transfers .....		2,000.00
Cancelled Warrants.....		1,040.00
Disbursements by Warrants.....	\$ 47,841.90	
Disbursements by Transfers.....	2,000.00	
Balance, September 30, 1932.....	55,131.16	
	<u>\$104,973.06</u>	<u>\$104,973.06</u>

## INDUSTRIAL SPECIAL INDEMNITY FUND

This fund was created in 1927, and consists of certain sums paid into the State Treasury by employers equal to two per cent of the weekly compensation provided as special indemnities for certain injuries, and the interest earned on daily balances in said Fund on deposit with state banks. The fund is used to pay compensation to injured employees sustaining permanent total disability for work after having sustained a partial disability.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 8,820.37
Cash Receipts.....		7,463.36
Receipts by Transfers.....		426.32
Balance, September 30, 1932.....	\$16,710.05	
	<u>\$16,710.05</u>	<u>\$16,710.05</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 officials instead of the district treasurer.

Such money so collected is paid 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.

## AMERICAN FALLS RESERVOIR DISTRICT TRUST FUND

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 34,385.69
Cash Receipts.....	\$ 1,650.00	
Interest Coupons Paid.....	486,955.56	
Disbursements by Check, State Treasurer.....	35,624.32	
Balance, September 30, 1932.....	<u>\$524,229.88</u>	<u>\$524,229.88</u>

## MOUNTAIN HOME IRRIGATION DISTRICT INTEREST TRUST FUND

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 276.57
Cash Receipts .....	\$ 4,387.34	
Interest Coupons Paid.....	66.53	
Balance, September 30, 1932.....	<u>\$ 4,453.87</u>	<u>\$ 4,453.87</u>

## MOUNTAIN HOME IRRIGATION DISTRICT REDEMPTION TRUST FUND

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 2,087.44
Cash Receipts.....	\$ 3,031.57	
Bonds Paid.....	37.51	
Balance, September 30, 1932.....	<u>\$ 3,069.08</u>	<u>\$ 3,069.08</u>

## HILLSDALE IRRIGATION DISTRICT TRUST FUND

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 1,176.15
Cash Receipts.....		47,646.89
Interest Coupons Paid.....	\$27,000.00	
Disbursement by Check, State Treasurer.....	18,855.81	
Balance, September 30, 1932.....	2,967.23	
	<u>\$48,823.04</u>	<u>\$48,823.04</u>

## SUNNYDELL IRRIGATION DISTRICT TRUST FUND

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 1,700.81
Disbursements by Check, State Treasurer.....	\$ 1,700.81	
	<u>\$ 1,700.81</u>	<u>\$ 1,700.81</u>

## SUNNYDELL IRRIGATION DISTRICT U. S. STORAGE TRUST FUND

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 1,202.31
Disbursements by Check, State Treasurer.....	\$ 1,202.31	
	\$ 1,202.31	\$ 1,202.31

## AGRICULTURAL COLLEGE FUND

Receipts into this fund are from interest on loans of the Agricultural College 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, 1930.....		\$ 1,577.09
Cash Receipts.....		67,082.74
Receipts by Transfers.....		1,862.71
Disbursements by Warrants.....	\$69,161.52	
Returned Checks.....	52.88	
Disbursements by Transfers.....	697.21	
Balance, September 30, 1932.....	610.93	
	\$70,522.54	\$70,522.54

## 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. The fund is used to support and maintain the Albion Normal School.

	Dr.	Cr.
Balance, October 1, 1930.....		\$20,704.22
Receipts by Transfers.....		31,947.80
Disbursements by Warrants.....	\$33,499.96	
Disbursements by Transfers.....	196.15	
Balance, September 30, 1932.....	18,955.91	
	\$52,652.02	\$52,652.02

## CHARITABLE INSTITUTIONS FUND

This fund is derived from the 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:

Southern Branch, University of Idaho.....	8-30
Idaho Industrial Training School.....	8-30
Soldiers' Home.....	5-30
Deaf and Blind School.....	1-30
State Hospital North.....	8-30

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 111,175.73
Cash Receipts.....		2,414.73
Receipts by Transfers.....	\$ 336.54	
Disbursements by Warrants.....	33.00	
Returned Checks.....	113,220.92	
Disbursements by Transfers.....		
Balance, September 30, 1932.....	\$113,590.46	\$113,590.46

## DEAF AND BLIND SCHOOL FUND

Receipts into this fund consist of one-thirtieth of the proceeds of the investments 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, 1930.....		\$ 5,405.11
Receipts by Transfers.....	\$ 2,238.55	3,753.61
Disbursements by Warrants.....	6,920.17	
Balance, September 30, 1932.....	\$ 9,158.72	\$ 9,158.72

## 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, 1930.....		\$29,619.21
Receipts by Transfers.....	\$34,401.90	30,027.41
Disbursements by Warrants.....	25,244.72	
Balance, September 30, 1932.....	\$59,646.62	\$59,646.62

## 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, 1930.....		\$ 6,789.33
Receipts by Transfers.....		31,967.81
Disbursements by Warrants.....	\$37,759.66	
Disbursements by Transfers.....	196.15	
Balance, September 30, 1932.....	801.33	
	<u>\$38,757.14</u>	<u>\$38,757.14</u>

## NORMAL SCHOOL FUND

Receipts into this fund are from interest on loans of the Normal School Endowment Fund, interest on payments on the purchase price of said Normal School lands, and from rental on 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.....		\$63,629.06
Receipts by Transfers.....		1,829.88
Disbursements by Warrants.....	\$ 20.59	
Disbursements by Transfers.....	65,438.35	
	<u>\$65,458.94</u>	<u>\$65,458.94</u>

## PENITENTIARY FUND

This fund consists of interest on loans of the Penitentiary Endowment Fund; interest on deferred payments of 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, 1930.....		\$ 3,497.30
Cash Receipts.....		54,993.14
Receipts by Transfers.....		1,534.53
Disbursements by Warrants.....	\$58,691.91	
Returned Checks.....	150.00	
Disbursements by Warrants.....	425.00	
Balance, September 30, 1932.....	758.06	
	<u>\$60,024.97</u>	<u>\$60,024.97</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 land, 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, 1930.....		\$ 122,793.39
Cash Receipts.....		990,421.72
Receipts by Transfers.....		58,835.77
Cancelled Warrants.....		.71
Disbursements by Warrants.....	\$1,070,649.82	
Returned Checks.....	5,744.11	
Disbursements by Transfers.....	6,434.54	
Balance, September 30, 1932.....	89,223.12	
	<u>\$1,172,051.59</u>	<u>\$1,172,051.59</u>

## SCHOOL OF SCIENCE FUND

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

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

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 1,105.30
Cash Receipts.....		49,871.06
Receipts by Transfer.....		3,558.60
Disbursements by Warrants.....	\$52,398.61	
Disbursements by Transfers.....	747.23	
Balance, September 30, 1932.....	1,389.12	
	<u>\$54,534.96</u>	<u>\$54,534.96</u>

## SOLDIERS' HOME FUND

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

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

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 1,066.27
Receipts by Transfers.....		18,767.34
Cancelled Warrants.....		70.80
Disbursements by Warrants.....	\$17,368.38	
Balance, September 30, 1932.....	2,536.03	
	<u>\$19,904.41</u>	<u>\$19,904.41</u>

## STATE HOSPITAL NORTH FUND

This fund was formerly known as the Northern Idaho Sanitarium Fund, but due to change of name of the Institution, is now known as the State Hospital North 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 State Hospital North.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 4,346.64
Receipts by Transfers.....		30,027.40
Disbursements by Warrants.....	\$31,320.40	
Balance, September 30, 1932.....	3,053.64	
	<u>\$34,374.04</u>	<u>\$34,374.04</u>

## STATE HOSPITAL SOUTH FUND

This fund was formerly known as the Idaho Insane Asylum Fund, but due to change of name of the Institution, is now known as the State Hospital South Fund.

This fund was created for the support and maintenance of the State Hospital South 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 said lands sold.

	Dr.	Cr.
Balance, October 1, 1930.....		\$12,830.97
Cash Receipts.....		30,877.84
Receipts by Transfers.....		1,349.62
Cancelled Warrants.....		175.00
Disbursements by Warrants.....	\$42,936.46	
Disbursements by Transfers.....	378.62	
Balance, September 30, 1932.....	1,918.35	
	<u>\$45,233.43</u>	<u>\$45,233.43</u>

## SOUTHERN BRANCH, UNIVERSITY OF IDAHO FUND

This fund was formerly known as the Idaho Technical Institute Fund, but due to change of name of the Institution, is now known as the Southern Branch, University of Idaho 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 to 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 the support and maintenance of the Southern Branch, University of Idaho.

	Dr.	Cr.
Balance, October 1, 1930.....		\$22,051.57
Receipts by Transfers.....		30,027.40
Cancelled Warrants.....		7.60
Disbursements by Warrants.....	\$29,356.18	
Balance, September 30, 1932.....	22,730.39	
	<u>\$52,086.57</u>	<u>\$52,086.57</u>

## UNIVERSITY FUND

This fund is derived from interest on loans of the University Endowment Fund, rentals of the 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 University.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 765.70
Cash Receipts.....		83,947.30
Receipts by Transfers.....		2,459.81
Disbursements by Warrants.....	\$86,187.41	
Disbursements by Transfers.....	314.41	
Balance, September 30, 1932.....	670.99	
	<u>\$87,172.81</u>	<u>\$87,172.81</u>

## 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 1931 the legislature appropriated from such revenue for the years 1931-1932 the sum of \$40,000.00 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 revenues paid into the Lava Hot Springs Sinking Fund, for the payment of interest on the redemption of the \$35,000.00 bond issue authorized in 1925.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 5,217.92
Cash Receipts.....		19,238.75
Disbursements by Warrants.....	\$19,882.00	
Disbursements by Transfer.....	3,814.26	
Balance, September 30, 1932.....	760.41	
	<u>\$24,456.67</u>	<u>\$24,456.67</u>

## LAVA HOT SPRINGS 1921 BOND REDEMPTION FUND

In 1931 the State Treasurer refunded a 1921 Lava Hot Springs Bond issue of \$70,000.00, bearing interest at the rate of 5½ per cent per annum by the issuance and sale of an equal amount of refunding bonds at 3.75 per cent interest per annum.

The receipts from the sale of the refunding bonds were placed in the above mentioned fund to retire the 1921 bonds as they were presented for payment.

	Dr.	Cr.
Cash Receipts.....		\$70,000.00
Bonds Paid.....	\$70,000.00	
	<u>\$70,000.00</u>	<u>\$70,000.00</u>

## LAVA HOT SPRINGS SINKING FUND

The receipts into this fund are from net revenue 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, 1930.....		\$ 3,814.26
Receipts by Transfers.....		
Interest Coupons Paid.....	\$ 3,814.26	
Balance, September 30, 1932.....		
	\$ 3,814.26	\$ 3,814.26

## 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 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, 1930.....		\$ 3,527.36
Cash Receipts.....		12,100.54
Receipts by Transfers.....		170.00
Cancelled Warrants.....		5.00
Disbursements by Warrants.....	\$14,812.28	
Returned Checks.....	100.00	
Balance, September 30, 1932.....	890.62	
	\$15,802.90	\$15,802.90

## MOTOR FUELS REFUND FUND

This fund was created in 1931 and consists of ten per cent of all moneys collected on gasoline with the exception of gasoline sold for use in aeroplanes.

It is expended in refunding the amount of gasoline tax paid by any person, firm or corporation operating stationary gas engines, tractors or motor boats or use of such fuel for cleaning, dyeing or other commercial use, who shall have paid the tax thereon.

Refunds are made upon the filing of a claim therefor, approved by the Commissioner of Law Enforcement and the State Board of Examiners, by warrant drawn on said fund.

	Dr.	Cr.
Cash Receipts.....		\$446,187.70
Disbursements by Warrants.....	\$374,153.23	
Returned Checks.....	2.65	
Disbursements by Transfers.....	50,000.00	
Balance, September 30, 1932.....	22,031.82	
	\$446,187.70	\$446,187.70

## MOTOR VEHICLE FUND

This fund was created in 1929 by transferring into it the sum of \$15,000.00 from the State Highway Fund. Receipts into the fund consist of three per cent of all moneys collected for the licensing of motor vehicles, one per cent of the gross revenue received by automobile stage lines for the transportation of passengers and freight, filing fees collected by the Public Utilities Commission in connection with permit to operate automobile stage lines, all fees collected for dealer's blank plates, individual blank plates, duplicate chauffeurs' badges and other fees received by the Department of Law Enforcement.

Any balance remaining in said fund at the close of the year 1930, and each alternate year thereafter, shall be transferred into the State Highway Fund.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 33,017.82
Cash Receipts.....		239,214.45
Receipts by Transfers.....		19,453.20
Cancelled Warrants.....		304.50
Disbursements by Warrants.....	\$208,675.50	
Returned Checks.....	65.27	
Disbursements by Transfers.....	21,454.35	
Balance, September 30, 1932.....	61,794.85	
	\$291,989.97	\$291,989.97

## 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 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.
Balance, October 1, 1930.....		\$ 298,602.32
Cash Receipts.....		
Disbursements by Warrants.....	\$298,602.32	
Balance, September 30, 1932.....		
	\$298,602.32	\$298,602.32

## PENITENTIARY FARM FUND

This fund was created in 1929 and consists of the sum of \$35,510.13, the balance remaining to the credit of the Idaho State Penitentiary from the proceeds of the sale of Idaho State Institutions Improvement bonds in 1927, and \$39,489.87 transferred into said fund from the Penitentiary Improvement fund.

The fund is devoted to the payment, by the Board of State Prison Commissioners, of the purchase price of farm lands for the State of Idaho, and to the development and improvement thereof; such lands being operated in connection with the Idaho State Penitentiary.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 2,990.60
Disbursements by Warrants.....	\$ 2,990.60	
	\$ 2,990.60	\$ 2,990.60

## 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 for the payment of sums credited to convicts on account of their labor, for the construction and repair of buildings and other improvements at the Penitentiary, and on any other property owned by the state and operated in connection with the Penitentiary.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 5,196.68
Receipts by Transfer.....		31,800.00
Cancelled Warrants.....		34.18
Disbursements by Warrants.....	\$30,073.75	
Balance, September 30, 1932.....	6,957.11	
	\$37,030.86	\$37,030.86

## 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, 1932.....		\$ 114.29
Cash Receipts.....		897.59
Disbursements by Warrants.....	\$ 990.43	
Balance, September 30, 1932.....	21.45	
	\$ 1,011.88	\$ 1,011.88

## 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 thirty 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, 1930.....		\$ 173.56
Cash Receipts.....		937.73
Receipts by Transfers.....		20.00
Disbursements by Warrants.....	\$ 38.50	
Balance, September 30, 1932.....	1,092.79	
	\$ 1,131.29	\$ 1,131.29

## REDEMPTION FUNDS

In 1931 the legislature provided for the creation of eight separate redemption funds corresponding to the endowment funds provided for in the Admission Act at the time certain land grants were made by the Federal Government to the State of Idaho.

It requires that there be ascertained and fixed the amount due to said endowment funds from mortgage foreclosure, or which may hereafter be foreclosed, securing loans made from said fund upon farm lands. The State Board of Land Commissioners is required to compute and ascertain the amount of the principal of the original loan, the credits and amount of money collected and applied thereon, and the balance of the unpaid principal on each farm loan so foreclosed. Upon ascertainment of the facts in reference to each foreclosed loan, the State Land Board shall cause to be issued and held with the investments belonging to the endowment fund from which the mortgage loan is made, a debenture as evidence of the balance due, as of its date, upon the principal of the original loan. All proceeds, principal and interest, from the sale of foreclosed land, shall be deposited with the State Treasurer to the credit of the redemption fund corresponding to the endowment fund out of which the loan was made.

Whenever the State Treasurer has sufficient funds to pay one or more debentures of any certain fund, he will call such debentures in numerical order. Said debentures shall thereupon be surrendered and cancelled upon receipt of payment therefor, and the sum or sums so received are then deposited to the credit of the proper endowment fund.

## AGRICULTURAL COLLEGE

	Dr.	Cr.
Receipts by Transfers.....		\$ 35.00
Balance, September 30, 1932.....	\$ 35.00	
	\$ 35.00	\$ 35.00

## CHARITABLE INSTITUTIONS

	Dr.	Cr.
Cash Receipts.....		\$ 216.88
Receipts by Transfers.....		261.80
Balance, September 30, 1932.....	\$ 478.68	
	\$ 478.68	\$ 478.68

## NORMAL SCHOOL

	Dr.	Cr.
Cash Receipts.....		\$ 605.21
Receipts by Transfers.....		642.08
Balance, September 30, 1932.....	\$ 1,247.29	
	<u>\$ 1,247.29</u>	<u>\$ 1,247.29</u>

## PENITENTIARY

	Dr.	Cr.
Cash Receipts.....		\$ 753.53
Returned Checks.....	\$ 80.64	
Disbursements by Transfers.....	44.87	
Balance, September 30, 1932.....	628.02	
	<u>\$ 753.53</u>	<u>\$ 753.53</u>

## PUBLIC SCHOOL

	Dr.	Cr.
Cash Receipts.....		\$ 8,687.87
Receipts by Transfers.....		6,774.33
Debentures Paid by State Treasurer.....	\$11,055.39	
Disbursements by Transfer.....	731.16	
Balance, September 30, 1932.....	3,675.65	
	<u>\$15,462.20</u>	<u>\$15,462.20</u>

## SCHOOL OF SCIENCE

	Dr.	Cr.
Cash Receipts.....		\$ 544.42
Receipts by Transfers.....		1,175.83
Disbursements by Transfers.....	\$ 345.63	
Balance, September 30, 1932.....	1,374.62	
	<u>\$ 1,720.25</u>	<u>\$ 1,720.25</u>

## STATE HOSPITAL SOUTH

	Dr.	Cr.
Cash Receipts.....		\$ 378.05
Receipts by Transfers.....		704.35
Balance, September 30, 1932.....	\$ 1,082.40	
	<u>\$ 1,082.40</u>	<u>\$ 1,082.40</u>

## UNIVERSITY

	Dr.	Cr.
Cash Receipts.....		\$ 586.08
Receipts by Transfers.....		711.53
Balance, September 30, 1932.....	\$ 1,297.61	
	<u>\$ 1,297.61</u>	<u>\$ 1,297.61</u>

## PUBLIC BUILDING INTEREST AND SINKING FUND

This fund is derived from a tax levied annually for the payment of interest on and redemption of State bonds, issued to complete the Capitol Building in Boise.

	Dr.	Cr.
Balance, October 1, 1930.....		\$131,057.83
Cash Receipts.....		292,627.18
Receipts by Transfers.....		4,749.01
Bonds Paid.....	\$230,000.00	
Interest Coupons Paid.....	98,856.25	
Balance, September 30, 1932.....	99,577.77	
	<u>\$428,434.02</u>	<u>\$428,434.02</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 issues his journal voucher to the State Treasurer, transferring the amount of said revolving fund to the credit of the disbursing officer. The transfer is made out of the general fund of the state usually, except where the department, board or institution has an interest fund, or some other special fund available, in which case the transfer is made from said special fund.

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

## AGRICULTURAL DEPARTMENT

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 74.97
Cash Receipts.....		33,068.04
Receipts by Transfers.....		3,000.00
Sight Drafts Paid.....	\$31,921.82	
Disbursements by Transfers.....	3,000.00	
Balance, September 30, 1932.....	1,221.19	
	<u>\$36,143.01</u>	<u>\$36,143.01</u>

## ADJUTANT GENERAL

	Dr.	Cr.
Cash Receipts.....		\$ 74.65
Receipts by Transfer.....		500.00
Sight Drafts Paid.....	\$ 110.00	
Balance, September 30, 1932.....	464.65	
	<u>\$ 574.65</u>	<u>\$ 574.65</u>



## ALBION NORMAL SCHOOL

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 1,406.35
Cash Receipts.....		32,177.00
Receipts by Transfers.....		2,500.00
Sight Drafts Paid.....	\$32,478.72	
Disbursements by Transfers.....	2,500.00	
Balance, September 30, 1932.....	1,104.63	
	<u>\$36,083.35</u>	<u>\$36,083.35</u>

## ATTORNEY GENERAL

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 312.08
Cash Receipts.....		3,197.17
Receipts by Transfers.....		500.00
Sight Drafts Paid.....	\$ 3,392.17	
Disbursements by Transfers.....	500.00	
Balance, September 30, 1932.....	117.08	
	<u>\$ 4,009.25</u>	<u>\$4,009.25</u>

## BOARD OF EDUCATION

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 72.13
Cash Receipts.....		2,009.22
Receipts by Transfers.....		250.00
Sight Drafts Paid.....	\$ 1,900.59	
Disbursements by Transfers.....	250.00	
Balance, September 30, 1932.....	180.76	
	<u>\$ 2,331.35</u>	<u>\$ 2,331.35</u>

## BUDGET BUREAU

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 457.50
Cash Receipts.....		167.50
Sight Drafts Paid.....	\$ 125.00	
Disbursements by Transfers.....	500.00	
	<u>\$ 625.00</u>	<u>6 625.00</u>

## BUREAU OF INSURANCE

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 186.83
Cash Receipts.....		2,216.40
Receipts by Transfers.....		1,000.00
Sight Drafts Paid.....	\$ 1,983.22	
Disbursements by Transfers.....	1,000.00	
Balance, September 30, 1932.....	420.01	
	<u>\$ 3,403.23</u>	<u>\$ 3,403.23</u>

## BUREAU OF PUBLIC ACCOUNTS

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 500.00
Cash Receipts.....		237.33
Sight Drafts Paid.....	\$ 237.33	
Disbursements by Transfers.....	500.00	
	<u>\$ 737.33</u>	<u>\$ 737.33</u>

## DEAF AND BLIND SCHOOL

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 577.12
Cash Receipts.....		12,035.51
Receipts by Transfers.....		1,500.00
Sight Drafts Paid.....	\$11,618.92	
Disbursements by Transfers.....	1,500.00	
Balance, September 30, 1932.....	993.71	
	<u>\$14,112.63</u>	<u>\$14,112.63</u>

## DEPARTMENT OF FINANCE

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 1,000.00
Cash Receipts.....		2,352.14
Sight Drafts Paid.....	\$ 1,352.14	
Disbursements by Transfers.....	2,000.00	
	<u>\$ 3,352.14</u>	<u>\$ 3,352.14</u>

## GAME WARDEN

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 740.70
Cash Receipts.....		15,090.03
Receipts by Transfers.....		4,000.00
Sight Drafts Paid.....	\$15,387.36	
Disbursements by Transfers.....	4,000.00	
Balance, September 30, 1932.....	443.37	
	<u>\$19,830.73</u>	<u>\$19,830.73</u>

## HISTORICAL SOCIETY

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 122.61
Cash Receipts.....		1,364.07
Receipts by Transfers.....		400.00
Sight Drafts Paid.....	\$ 1,323.47	
Disbursements by Transfers.....	400.00	
Balance, September 30, 1932.....	163.21	
	<u>\$ 1,886.68</u>	<u>\$ 1,886.68</u>

## INCOME TAX

	Dr.	Cr.
Cash Receipts.....		\$ 10.00
Receipts by Transfers.....		100.00
Sight Drafts Paid.....	\$ 10.00	
Disbursements by Transfers.....	100.00	
	<u>\$ 110.00</u>	<u>\$ 110.00</u>

## INDUSTRIAL ACCIDENT BOARD

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 447.86
Cash Receipts.....		5,349.48
Receipts by Transfers.....		2,000.00
Sight Drafts Paid.....	\$ 5,584.88	
Disbursements by Transfers.....	2,000.00	
Balance, September 30, 1932.....	212.46	
	<u>\$ 7,797.34</u>	<u>\$ 7,797.34</u>

## INDUSTRIAL TRAINING SCHOOL

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 537.92
Cash Receipts.....		15,857.78
Receipts by Transfers.....		2,000.00
Sight Drafts Paid.....	\$14,909.12	
Disbursements by Transfers.....	2,000.00	
Balance, September 30, 1932.....	1,486.58	
	<u>\$18,395.70</u>	<u>\$18,395.70</u>

## KILOWATT TAX

	Dr.	Cr.
Cash Receipts.....		\$ 666.37
Receipts by Transfers.....		1,008.63
Sight Drafts Paid.....	\$ 885.00	
Balance, September 30, 1932.....	790.00	
	<u>\$ 1,675.00</u>	<u>\$ 1,675.00</u>

## LAND DEPARTMENT

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 266.95
Cash Receipts.....		1,412.72
Receipts by Transfers.....		500.00
Sight Drafts Paid.....	\$ 1,230.00	
Disbursements by Transfers.....	500.00	
Balance, September 30, 1932.....	449.67	
	<u>\$ 2,179.67</u>	<u>\$ 2,179.67</u>

## LAW ENFORCEMENT

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 581.47
Cash Receipts.....		621,303.80
Receipts by Transfers.....		85,000.00
Sight Drafts Paid.....	\$616,669.25	
Disbursements by Transfers.....	70,000.00	
Balance, September 30, 1932.....	20,216.02	
	<u>\$706,885.27</u>	<u>\$706,885.27</u>

## LAW ENFORCEMENT EMERGENCY

	Dr.	Cr.
Cash Receipts.....		\$ 697.50
Receipts by Transfers.....		1,000.00
Sight Drafts Paid.....	\$ 697.50	
Balance, September 30, 1932.....	1,000.00	
	<u>\$ 1,697.50</u>	<u>\$ 1,697.50</u>

## LEWISTON NORMAL SCHOOL

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 3,290.69
Cash Receipts.....		23,572.13
Receipts by Transfers.....		4,000.00
Sight Drafts Paid.....	\$23,467.65	
Disbursements by Transfers.....	4,020.00	
Balance, September 30, 1932.....	3,375.17	
	<u>\$30,862.82</u>	<u>\$30,862.82</u>

## MINE INSPECTOR

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 400.16
Cash Receipts.....		3,416.26
Receipts by Transfers.....		400.00
Sight Drafts Paid.....	\$ 3,701.41	
Disbursements by Transfers.....	400.00	
Balance, September 30, 1932.....	115.01	
	<u>\$ 4,216.42</u>	<u>\$ 4,216.42</u>

## MOTOR VEHICLE

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 159.99
Cash Receipts.....		11,766.74
Receipts by Transfers.....		4,000.00
Sight Drafts Paid.....	\$11,152.34	
Disbursements by Transfers.....	3,000.00	
Balance, September 30, 1932.....	1,774.39	
	<u>\$15,926.73</u>	<u>\$15,926.73</u>

## PUBLIC INVESTMENTS

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 191.74
Cash Receipts.....		665.01
Receipts by Transfers.....		500.00
Sight Drafts Paid.....	\$ 416.75	
Disbursements by Transfers.....	500.00	
Balance, September 30, 1932.....	440.00	
	<u>\$ 1,356.75</u>	<u>\$ 1,356.75</u>

## PUBLIC UTILITIES

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 751.55
Cash Receipts.....		15,223.41
Receipts by Transfers.....		4,000.00
Sight Drafts Paid.....	\$14,149.01	
Disbursements by Transfers.....	4,000.00	
Balance, September 30, 1932.....	1,825.95	
	<u>\$19,974.96</u>	<u>\$19,974.96</u>

## PUBLIC WELFARE

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 1,277.91
Cash Receipts.....		10,127.28
Receipts by Transfers.....		1,500.00
Sight Drafts Paid.....	\$10,284.94	
Disbursements by Transfers.....	1,500.00	
Balance, September 30, 1932.....	1,120.25	
	<u>\$12,905.19</u>	<u>\$12,905.19</u>

## PUBLIC WORKS

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 2,826.48
Cash Receipts.....		147,974.77
Receipts by Transfers.....		10,000.00
Sight Drafts Paid.....	\$144,330.71	
Disbursements by Transfers.....	10,000.00	
Balance, September 30, 1932.....	6,470.54	
	<u>\$160,801.25</u>	<u>\$160,801.25</u>

## RECLAMATION DEPARTMENT

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 594.56
Cash Receipts.....		7,650.41
Receipts by Transfers.....		2,000.00
Sight Drafts Paid.....	\$ 7,595.93	
Disbursements by Transfers.....	2,000.00	
Balance, September 30, 1932.....	649.04	
	<u>\$10,244.97</u>	<u>\$10,244.97</u>

## SECRETARY OF STATE

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 132.21
Cash Receipts.....		2,237.75
Receipts by Transfers.....		500.00
Sight Drafts Paid.....	\$ 1,869.96	
Disbursements by Transfers.....	500.00	
Balance, September 30, 1932.....	500.00	
	<u>\$ 2,869.96</u>	<u>\$ 2,869.96</u>

## SOUTHERN BRANCH, UNIVERSITY OF IDAHO

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 1,940.15
Cash Receipts.....		36,132.77
Receipts by Transfers.....		3,000.00
Sight Drafts Paid.....	\$34,867.87	
Disbursements by Transfers.....	3,000.00	
Balance, September 30, 1932.....	3,205.05	
	<u>\$41,072.92</u>	<u>\$41,072.92</u>

## STATE BOARD OF EQUALIZATION

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 398.55
Cash Receipts.....		406.59
Sight Drafts Paid.....	\$ 305.14	
Disbursements by Transfers.....	500.00	
	<u>\$ 805.14</u>	<u>\$ 805.14</u>

## STATE INSURANCE

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 1,283.11
Cash Receipts.....		947,481.86
Receipts by Transfers.....		80,000.00
Sight Drafts Paid.....	\$ 930,520.33	
Disbursements by Transfers.....	75,000.00	
Balance, September 30, 1932.....	23,244.64	
	<u>\$1,028,764.97</u>	<u>\$1,028,764.97</u>

## STATE HOSPITAL NORTH

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 459.53
Cash Receipts.....		4,672.63
Receipts by Transfers.....		500.00
Sight Drafts Paid.....	\$ 4,960.52	
Disbursements by Transfers.....	500.00	
Balance, September 30, 1932.....	171.64	
	<u>\$ 5,632.16</u>	<u>\$ 5,632.16</u>

## STATE HOSPITAL SOUTH

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 1,140.84
Cash Receipts.....		23,421.82
Receipts by Transfers.....		4,000.00
Sight Drafts Paid.....	\$23,832.09	
Disbursements by Transfers.....	4,000.00	
Balance, September 30, 1932.....	730.57	
	<u>\$28,562.66</u>	<u>\$28,562.66</u>

## STATE SCHOOL AND COLONY

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 1,887.51
Cash Receipts.....		8,202.08
Receipts by Transfers.....		2,000.00
Sight Drafts Paid.....	\$ 8,089.59	
Disbursements by Transfers.....	2,000.00	
Balance, September 30, 1932.....	2,000.00	
	<u>\$12,089.59</u>	<u>\$12,089.59</u>

## STATE SUPERINTENDENT

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 231.19
Cash Receipts.....		1,682.85
Receipts by Transfers.....		500.00
Sight Drafts Paid.....	\$ 1,414.04	
Disbursements by Transfers.....	1,000.00	
	<u>\$ 2,414.04</u>	<u>\$ 2,414.04</u>

## SUPREME COURT

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 919.19
Cash Receipts.....		5,560.30
Receipts by Transfers.....		1,000.00
Sight Drafts Paid.....	\$ 5,941.11	
Disbursements by Transfers.....	1,000.00	
Balance, September 30, 1932.....	538.38	
	<u>\$ 7,479.49</u>	<u>\$ 7,479.49</u>

## VOCATIONAL EDUCATION

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 903.34
Cash Receipts.....		20,715.63
Receipts by Transfers.....		6,006.50
Sight Drafts Paid.....	\$20,730.95	
Disbursements by Transfers.....	6,000.00	
Balance, September 30, 1932.....	894.52	
	<u>\$27,625.47</u>	<u>\$27,625.47</u>

## BUREAU OF SUPPLIES REVOLVING FUND

This fund was created in 1923 by an appropriation of \$5,000.00 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.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 4,302.42
Cash Receipts.....		9,051.36
Sight Drafts Paid.....	\$ 9,483.83	
Balance, September 30, 1932.....	3,869.95	
	<u>\$13,353.78</u>	<u>\$13,353.78</u>

## SHEEP INSPECTION FUND

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

The receipts into this fund are from a special tax on sheep, fixed by the State Board of Sheep Commissioners and certified to each county of the state, not to exceed 8 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 1931 was \$10,000.00. The fees collected by the Board are credited to this fund.

	Dr.	Cr.
Balance, October 1, 1930.....		\$12,672.53
Cash Receipts.....		16,133.15
Receipts by Transfers.....		10,631.75
Disbursements by Warrants.....	\$34,166.10	
Disbursements by Transfers.....	365.22	
Balance, September 30, 1932.....	4,906.11	
	<u>\$39,437.43</u>	<u>\$39,437.43</u>

## SOLDIERS' HOME FEDERAL AID FUND

This is a Federal 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, 1930.....		\$ 2,870.27
Cash Receipts.....		16,934.34
Disbursements by Warrants.....	\$14,884.43	
Balance, September 30, 1932.....	4,920.18	
	<u>\$19,804.61</u>	<u>\$19,804.61</u>

## SOUTHERN IDAHO STATE DEMONSTRATION FARM FUND

The above fund was created in 1927, the receipts into same being all moneys derived from the operation of the State Demonstration Farm as well as donations or contributions from any source.

It is used in paying all expenses incidental to the improvement, maintenance and operation of the Farm. An appropriation of \$15,000.00 was made from the General Fund in 1927 as a nucleus of the fund.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 137.35
Cash Receipts.....		2,978.89
Disbursements by Warrants.....	\$ 3,114.04	
Balance, September 30, 1932.....	2.20	
	<u>\$ 3,116.24</u>	<u>\$ 3,116.24</u>

## STATE AERONAUTICS FUND

This fund was created in 1929 and consists of money collected for licensing air craft and air men and of fines and penalties collected under the provisions of the law creating the fund and motor fuels tax collected and gas sold for use in aeroplanes.

It is disbursed by the Commissioner of Public Works in the payment of salaries and other expenses incidental to highway and airway transportation.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 3,138.41
Cash Receipts.....		24,049.14
Receipts by Transfers.....		26,050.00
Disbursements by Warrants.....	\$44,301.99	
Disbursements by Transfers.....	1,477.82	
Balance, September 30, 1932.....	7,455.74	
	\$53,235.55	\$53,235.55

## STATE ASYLUM AND SANITARIUM FUND

This fund consists of moneys taken from the patients entering any asylum or sanitarium of the State of Idaho, and deposited in the State Treasury by the Superintendent of the Institution. If the same exceeds \$100.00, the excess is applied to paying the expenses of the person while in the asylum; if the sum is \$100.00 or less, it is kept and delivered to the person when he is discharged, or applied to the payment of funeral expenses if the person dies while in the institution.

On the discharge of a patient from each of the asylums the money is returned to him on 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, 1930.....		\$ 5,317.39
Cash Receipts.....		487.97
Cancelled Warrants.....		3.50
Disbursements by Warrants.....	\$ 147.77	
Disbursements by Transfers.....	782.61	
Balance, September 30, 1932.....	4,878.48	
	\$ 5,808.86	\$ 5,808.86

## STATE BANK TRUST FUND

This fund was created in 1925 and consists of unclaimed funds of liquidated state banks remaining in the hands of the Commissioner of Finance, for a period of six months from the date of the final liquidation of the institution.

It is deposited with the State Treasurer and is paid out to any depositor or creditor of a liquidated bank making affidavit and claim therefor to the Commissioner, and upon the approval of the latter, the State Auditor draws a warrant for the amount.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 2,084.19
Cash Receipts.....		10,936.83
Disbursements by Warrants.....	\$ 967.60	
Balance, September 30, 1932.....	12,053.42	
	\$13,021.02	\$13,021.02

## 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, 1930.....		\$ 684,887.22
Cash Receipts.....		10,920,747.72
Receipts by Transfers.....		101,902.56
Cancelled Warrants.....		784.47
Disbursements by Warrants.....	\$11,588,224.02	
Interest Coupons Paid on Treasury Notes.....	23,674.84	
Returned Checks.....	18.55	
Disbursements by Transfers.....	90,543.76	
Balance, September 30, 1932.....	5,860.80	
	\$11,708,321.97	\$11,708,321.97

## STATE HIGHWAY REDEMPTION FUND

## SECOND ISSUE

Chapter 64, 1917 Session Laws, as amended by Chapter 50, 1919 Session Laws, provided for the issuance of \$1,000,000.00 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 and interest upon said bonds.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 60,165.92
Cash Receipts.....		154,495.54
Receipts by Transfers.....		2,412.17
Bonds Paid.....	\$ 76,300.00	
Interest Coupons Paid.....	27,413.23	
Balance, September 30, 1932.....	113,360.40	
	\$217,073.63	\$217,073.63

## STATE HIGHWAY REDEMPTION FUND

## THIRD ISSUE

Chapter 49, 7919 Session Laws, authorized the issuance and sale of \$200,000.00 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, 1930.....		\$ 87,772.39
Cash Receipts.....		31,286.83
Receipts by Transfers.....		482.44
Bonds Paid.....	\$ 40,000.00	
Interest Coupons Paid.....	15,105.00	
Balance, September 30, 1932.....	64,436.66	
	\$119,541.66	\$119,541.66

### STATE HIGHWAY REDEMPTION FUND FOURTH ISSUE

At the general election held in November 1920, the electors of the state authorized the issuance of \$2,000,000.00 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 of 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, 1930.....		\$ 677,557.42
Cash Receipts.....		1,493,249.27
Bonds Paid.....	\$2,093,669.19	
Interest Coupons Paid.....	77,137.50	
Balance, September 30, 1932.....		
	\$2,170,806.69	\$2,170,806.69

### STATE HIGHWAY TREASURY NOTE REDEMPTION FUND

In accordance with the provisions of Chapter 3, of the Extraordinary Session of the Legislature of 1929, authorizing the State Treasurer to sell during the year 1930, State Highway Treasury Notes in the principal sum not to exceed \$1,000,000.00, the State Treasurer sold said amount of notes, the proceeds thereof being paid into the State Highway Fund to meet outstanding and accruing claims against it. Under the provisions of the Act, the notes are redeemable \$200,000.00 each year, commencing July 1, 1931.

One cent per gallon of the gasoline tax collected by the state is apportioned to the Redemption Fund to meet the payment of the principal of said bonds, and the interest as it accrues, \$100,000.00 of the principal and accruing interest to be paid July 1 and December 31 in each year; provided, however, that the interest accruing on July 1 and December 31, 1930, was to be paid out of the Highway Fund. The apportionment of the one cent per gallon of the gas tax to the Redemption Fund did not start until January 1, 1931.

	Dr.	Cr.
Balance, October 1, 1930.....		\$.....
Cash Receipts.....		482,505.30
Treasury Notes Paid.....	\$297,000.00	
Interest Coupons Paid.....	65,600.00	
Returned Checks.....	5.30	
Balance, September 30, 1932.....	119,900.00	
	\$482,505.30	\$482,505.30

### STATE HOSPITAL SOUTH BOND SINKING FUND

This fund was created in 1931 by the sale of \$250,000.00 of state bonds for the purpose of paying the cost of constructing a new building and other construction, extensions and improvements at the State Hospital South at Black-foot.

	Dr.	Cr.
Cash Receipts.....		\$250,000.00
Disbursements by Warrants.....	\$133,331.59	
Balance, September 30, 1932.....	116,668.41	
	\$250,000.00	\$250,000.00

### STATE INSTITUTIONS IMPROVEMENT 1921 BOND REDEMPTION FUND

In 1931 the State Treasurer refunded a 1921 State Institutions Improvement Bond issue of \$235,000.00, bearing interest at the rate of 5½ per cent per annum by the issuance and sale of an equal amount of refunding bonds at 3.75 per cent interest per annum.

The receipts from the sale of the refunding bonds were placed in the above mentioned fund to retire the 1921 bonds as they were presented for payment.

	Dr.	Cr.
Cash Receipts.....		\$235,000.00
Bonds Paid.....	\$235,000.00	
	\$235,000.00	\$235,000.00

### 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 Workmen's Compensation Act and assuring the persons entitled thereto the compensation provided by 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, 1930.....		\$ 36,657.66
Cash Receipts.....		1,172,736.31
Receipts by Transfers.....		76,637.97
Cancelled Warrants.....		18.80
Disbursements by Warrants.....	\$1,200,630.19	
Disbursements by Transfers.....	80,648.31	
Balance, September 30, 1932.....	4,772.24	
	\$1,286,050.74	\$1,286,050.74

### STATE LAND ASSESSMENT FUND

This fund was created in 1925 by an appropriation of \$2,500.00 out of the General Fund for the purpose of paying any charges or assessments levied by the 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 \$2,500.00 at any time, the excess is placed in the General Fund.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 1,422.37
Cash Receipts.....		1,461.27
Receipts by Transfers.....		449.04
Disbursements by Warrants.....	\$ 3,142.55	
Balance, September 30, 1932.....	190.13	
	\$ 3,332.68	\$ 3,332.68

## STATE LAND WATER MAINTENANCE FUND

This fund was created in 1927 by appropriating \$5,000.00 out of the General Fund for the purpose of paying any charges or assessments levied by any irrigation or drainage district or any taxing district, for construction, maintenance or any purpose, recognized by statute, on state lands acquired by sheriff's deed, or deed in satisfaction of mortgage securing any loan of state funds. This appropriation was supplemented by an additional one of \$5,000.00 made by the legislature in 1929 and \$5,000.00 in 1931.

All money realized by the state out of said lands to the extent of the advances made therefor from this fund is placed in the fund; should the amount of the fund exceed \$5,000.00 at any time, the excess shall be placed in the General Fund.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 1,164.58
Cash Receipts.....		6,228.93
Receipts by Transfers.....		6,388.59
Cancelled Warrants.....		138.88
Disbursements by Warrants.....	\$12,784.47	
Returned Checks.....	84.40	
Balance, September 30, 1932.....	1,052.11	
	<u>\$13,920.98</u>	<u>\$13,920.98</u>

## STATE LAW LIBRARY FUND

This fund was created in 1927 and consists of all fees paid by attorneys at law upon their admission to practice, of all fees paid by notaries public upon their appointment, and any other moneys and fees required by law to be paid into said fund. The Act creating the fund abolished the separate library funds theretofore existing for the state law libraries in Pocatello, Boise and Lewiston.

The money is expended in defraying the expense of the law libraries at the above named cities, and is under control of the Supreme Court.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 6,082.75
Cash Receipts.....		8,226.09
Cancelled Warrants.....		137.50
Disbursements by Warrants.....	\$11,711.74	
Disbursements by Transfers.....	33.44	
Balance, September 30, 1932.....	2,701.16	
	<u>\$14,446.34</u>	<u>\$14,446.34</u>

## STATE PREDATORY ANIMAL FUND

This fund was created in 1927, the receipts into it being from a special levy made each year by the State Predatory Animal Board not to exceed five mills on the dollar on all sheep assessments in the state, any appropriations made by the legislature for the use of the State Predatory Animal Board, and any moneys paid into such fund from whatsoever source.

It is used for the killing, destruction and extermination of predatory animals within the state. Moneys received from the special tax levy shall be expended in the respective counties where such tax is levied and collected, less the actual and necessary administration costs for carrying out the provisions of the law. Money received into the fund from other sources shall be expended within the district or districts specified by the party or agency providing such funds.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 53,096.56
Cash Receipts.....		71,060.94
Receipts by Transfers.....		3,504.31
Cancelled Warrants.....		62.00
Disbursements by Warrants.....	\$ 96,718.51	
Returned Checks.....	54.23	
Balance, September 30, 1932.....	30,951.07	
	<u>\$127,723.81</u>	<u>\$127,723.81</u>

## SUSPENSE FUNDS

Chapter 181, 1919 Session Laws, provides that any state officer, department, board or institution, having or receiving money in trust or for 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.

## AGRICULTURAL DEPARTMENT SUSPENSE

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 183.50
Cash Receipts.....		
Disbursements by Warrants.....	\$ 167.10	
Balance, September 30, 1932.....	16.40	
	<u>\$ 183.50</u>	<u>\$ 183.50</u>

## GAME WARDEN'S SUSPENSE

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 3,747.40
Cash Receipts.....		
Disbursements by Warrants.....	\$ 280.00	
Disbursements by Transfers.....	3,467.40	
Balance, September 30, 1932.....		
	<u>\$ 3,747.40</u>	<u>\$ 3,747.40</u>

## LAND COMMISSIONER SUSPENSE

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 11,964.70
Cash Receipts.....		93,541.36
Receipts by Transfers.....		1,159.82
Cancelled Warrants.....		259.75
Disbursements by Warrants.....	\$ 8,338.79	
Returned Checks.....	462.12	
Disbursements by Transfers.....	89,195.21	
Balance, September 30, 1932.....	8,929.51	
	<u>\$106,925.63</u>	<u>\$106,925.63</u>

## LAW ENFORCEMENT SUSPENSE

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 2,164.00
Cash Receipts.....		10,686.00
Disbursements by Warrants.....	\$ 694.00	
Returned Checks.....	15.00	
Disbursements by Transfers.....	11,316.00	
Balance, September 30, 1932.....	825.00	
	<u>\$12,850.00</u>	<u>\$12,850.00</u>

## PENITENTIARY SHIRT FACTORY SUSPENSE

	Dr.	Cr.
Balance, October 1, 1930.....		\$3,305.83
Cash Receipts.....		35,187.57
Disbursements by Warrants.....	\$ 6,375.82	
Disbursements by Transfers.....	31,800.00	
Balance, September 30, 1932.....	317.58	
	<u>\$38,493.40</u>	<u>\$38,493.40</u>

## PUBLIC INVESTMENTS SUSPENSE

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 649.54
Cash Receipts.....		349.60
Receipts by Transfers.....		300.00
Disbursements by Transfers.....	649.54	
Disbursements by Warrants.....	549.60	
Balance, September 30, 1932.....	100.00	
	\$ 1,299.14	\$ 1,299.14

## RECLAMATION DEPARTMENT SUSPENSE

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 274.70
Cash Receipts.....		250.00
Disbursements by Warrants.....	250.00	
Disbursements by Transfers.....	24.70	
Balance, September 30, 1932.....	250.00	
	\$ 524.70	\$ 524.70

## TREASURER'S SUSPENSE

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 7,240.34
Cash Receipts.....		102,412.42
Disbursements by Warrants.....	\$ 3,600.00	
Returned Checks.....	20.34	
Disbursements by Check, State Treasurer.....	304.24	
Disbursements by Transfers.....	105,501.45	
Balance, September 30, 1932.....	226.73	
	\$109,652.76	\$109,652.76

## ESCHEAT SUSPENSE

The moneys paid into this fund consist of proceeds of unclaimed property of the estate of deceased persons, where it is held in trust awaiting the claim of persons entitled to receive same. The money is paid out upon the certificate of the Probate Judge making the distribution of the estate, upon warrant drawn therefor, where evidence is produced to such Probate Judge to prove right of 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, 1930.....		\$ 1,752.85
Cash Receipts.....		12,794.51
Receipts by Transfers.....		143.00
Disbursements by Warrants.....	317.41	
Disbursements by Transfer.....	3,891.43	
Balance, September 30, 1932.....	10,481.52	
	\$14,690.36	\$14,690.36

## SOLDIERS' HOME SUSPENSE

Upon the death of an inmate of the Soldiers' Home, leaving no heirs at law or next of kin, the personal property of the decedent, not disposed of by will, becomes the property of the Department of Public Welfare, for the sole use and benefit of the Home; the proceeds to be disposed of in such manner as may be ordered by said Department, subject to be reclaimed by any legatee or person entitled to take same by inheritance, at any time within five years after the death of the inmate. All such personal property is placed in the above mentioned fund, pending the filing of claims by those who may be legally and lawfully entitled to succeed to the property.

	Dr.	Cr.
Balance, October 1, 1930.....		\$.....
Cash Receipts.....		2,486.52
Receipts by Transfers.....		1,276.25
Balance, September 30, 1932.....	3,762.77	
	\$ 3,762.77	\$ 3,762.77

## TREASURER'S CANCELLED CHECK SUSPENSE

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 the suspense fund.

	Dr.	Cr.
Balance, October 1, 1930.....		\$ 253.85
Cash Receipts.....		16.13
Cancelled Warrants.....		2.00
Disbursements by Warrants.....	\$ 22.23	
Balance, September 30, 1932.....	249.75	
	\$ 271.98	\$ 271.98

## TEACHER'S 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, 1930.....		\$ 242.49
Cash Receipts.....		220.00
Disbursements by Warrants.....	\$ 194.73	
Returned Checks.....	48.00	
Balance, September 30, 1932.....	219.76	
	\$ 462.49	\$ 462.49



## TREASURY NOTE REDEMPTION FUND

Pursuant to the provisions of Chapter 91, 1923 Session Laws, the State Treasurer sold \$3,250,000.00 General Fund Treasury Notes for the purpose of paying State Warrants drawn on the General Fund, the amount of revenue to be derived during the years 1931-1932 from the \$4,500,000.00 state ad valorem tax being pledged to pay the said treasury notes and the interest thereon.

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

	Dr.	Cr.
Balance, October 1, 1930.....		\$.....
Cash Receipts.....		2,821,603.10
Receipts by Transfers.....		21,826.62
Treasury Notes Paid.....	\$2,749,875.00	
Interest Coupons Paid.....	80,936.17	
Disbursements by Transfers.....	10,436.53	
Balance, September 30, 1932.....	2,182.02	
	\$2,843,429.72	\$2,843,429.72

## TUBERCULOSIS ERADICATION INDEMNITY FUND

In 1923 the legislature enacted a law empowering the Department of Agriculture to fix the rate of a special animal 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 to pay indemnities to owners of cattle destroyed by the Department on account of tuberculosis, the appraised value thereof being equal to twice the assessed valuation of said animals for the year in which they are destroyed. Provided, that in no case shall the state pay more than \$35.00 for a grade animal, nor more than \$70.00 for registered pure bred animal.

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

	Dr.	Cr.
Balance, October 1, 1930.....		\$12,398.60
Cash Receipts.....		8,423.32
Receipts by Transfers.....		265.19
Cancelled Warrants.....		22.82
Disbursements by Warrants.....	\$ 7,631.89	
Disbursements by Transfers.....	3.93	
Balance, September 30, 1932.....	13,474.11	
	\$21,109.93	\$21,109.93

## VOCATIONAL EDUCATION FUND

This fund consists of allotments received from the Federal Government out of appropriations made to the Federal Board of 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 the money is conditional that for each dollar of Federal money expended, the state, or local community, or both, shall spend an equal amount. The legislature in 1931 appropriated \$26,587.00 for the present biennium for vocational education purposes.

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, 1930.....		\$ 1,940.12
Cash Receipts.....		73,472.51
Receipts by Transfers.....		215.61
Disbursements by Check, State Treasurer.....	\$74,040.04	
Disbursements by Transfer.....	6.50	
Balance, September 30, 1932.....	1,581.70	
	\$75,628.24	\$75,628.24

## 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 money to individual states is based upon relative population with a minimum allotment of \$10,000.00 per state. Idaho received the minimum allotment. The expenditure of any amount of the allotment is contingent on the expending of an equal amount of state money. The legislature in 1931 appropriated \$14,903.00 for the present biennium, and a like amount will be received from the Federal Government to carry on this activity.

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, 1930.....		\$.....
Cash Receipts.....		15,000.00
Receipts by Transfers.....		18.39
Disbursements by Checks, State Treasurer.....	\$15,018.39	
	\$15,018.39	\$15,018.39

## WEIGHTS AND MEASURES INSPECTION FUND

This fund was created in 1931 and consists of certain fees collected by the Department of Agriculture for proving or testing all weights, measures, balance and measuring devices used in the state.

It is expended by said Department for the purpose of making inspections, purchasing necessary equipment, supplies, employing extra help and for the payment of such other expenses necessarily incurred. Provided, that no obligations shall be incurred in excess of the amount available in the fund.

	Dr.	Cr.
Cash Receipts .....		\$ 8,854.38
Disbursements by Warrants.....	\$ 6,667.63	
Balance, September 30, 1932.....	2,186.75	
	<u>\$ 8,854.38</u>	<u>\$ 8,854.38</u>



## STATEMENT OF OPERATIONS IN VARIOUS FUNDS FOR THE PERIOD OCTOBER 1, 1930 TO SEPTEMBER 30, 1932.

Funds	Balance October 1, 1930	Cash Receipts	Receipts by Transfers	Cancelled Warrants	Disbursed by Warrant	Revolving Funds, Sight Drafts Paid	Interest Paid on Warrants	Bonds and Treasury Notes Paid	Bond and Treasury Note Int. Paid	Returned Checks	Debentures Paid by Treasurer	Miscellaneous Payments by Treasurer	Disbursements by Transfers	Balance Sept. 30, 1932
Abortion Eradication	\$ 1,223.17	\$ 6,176.01	\$ 530.39		\$ 3,726.55									\$ 2,979.85
Adjutant General's Contingent	14,531.73	251,303.00			253,703.42									25,018.01
Agricultural Inspection	3,298.33													12,131.31
Associated Employers Reciprocal Trust	1,981.80	11,665.90	65.72									9,732.53		1,030.17
Athletic	3,826.50	5,335.00			12,617.53									3,867.42
Bar Commission	619.52	2,592.79			5,294.08									24.19
Bee Inspection	6,139.37	341.03			3,188.09									4,349.91
Carey Act Trust					2,077.02								56.47	
Endowments:														
Agriculture College	2,517.99	112,096.43	443.42		113,909.83					32.82			132.29	983.10
Charitable Institutions	12,581.58	175,721.93	4,615.93		183,411.14					16.20			600.61	8,891.49
State Hospital South	4,401.18	48,109.56	947.58		46,273.71								632.50	6,642.41
Normal School	2,053.91	105,015.39	1,940.32		102,048.34								1,081.61	5,879.67
Penitentiary	7,338.99	147,223.00	80.00		145,787.95								80.00	8,764.04
Public Building	1,482.16	4,881.06	842.37		108.74								571.15	6,522.70
Public School	42,715.97	1,337,308.02	10,148.21	7,227.50	1,339,114.84					55.86			8,464.29	49,764.71
School of Science	2,077.05	50,905.98	3,549.93		44,907.24								804.22	10,821.56
University	1,242.31	179,567.14	853.80		179,192.90								308.72	6,163.63
Experimental Fertilizer		341.55	150.00		8.00									433.55
Farm Mortgage	39,047.43	40,080.92	12,067.33	22.92	37,104.89					34.45			123.10	53,950.16
Fish and Game	108,993.03	374,784.64	7,467.40	148.14	440,861.96					1,007.80			16,092.00	33,431.45
Forest Protection	50,538.09	185,780.00			224,527.79								2,902.96	8,857.34
Foresters Special	10,753.03	2,730.00	2,902.96		723.16									15,682.83
Game Warden's Predatory Animal	3,361.52	357.73	12,082.00		11,040.92									4,770.33
General	810,106.19	6,292,862.27	125,504.32	7,329.65	5,610,358.22		92,994.44			299.99			59,164.13	147,423.73
General Interest and Sinking	71,725.26	316,561.25	7,085.33					150,830.81	151,865.11					96,175.92
General Treasury Note Redemption		2,821,603.10	21,826.62					2,749,875.00	80,986.17				10,436.53	2,182.02
Glanders Indemnity	2,297.55			150.50	578.00									1,870.05
Heyburn Park	340.31	4,300.00			3,730.47									909.84
Idaho State Institutions Improvement 1927	522.31				522.31									
Industrial Administration	61,707.81	40,225.25	2,000.00	1,040.00	47,841.90								2,000.00	55,131.16
Industrial Special Indemnity	8,820.37	7,463.36	426.32											16,710.05
Interest:														
Agricultural College	1,577.09	67,082.74	1,862.71		69,161.52					52.88			697.21	610.93
Albion Normal School	20,704.22		31,947.80		33,499.96								196.15	18,955.91
Charitable Institutions		111,175.73	2,414.73		336.54					33.00			113,220.92	6,920.17
Deaf and Blind School	5,405.11		3,753.61		2,238.55									25,244.72
Industrial Training School	29,619.21		30,027.41		34,401.90									1,918.35
State Hospital South	12,830.97	30,877.84	1,349.62	175.00	42,036.46								378.62	196.15
Lewiston Normal	6,789.33		31,967.81		37,759.66								65,438.35	3,053.64
Normal School		63,629.06	1,829.88		20.50									763.06
State Hospital North	4,316.44		30,027.40		31,320.40									89,223.12
Penitentiary	3,497.30	54,903.14	1,534.53		58,891.91					150.00			425.00	1,389.12
Public School	122,793.39	990,421.72	58,835.77	.71	1,070,049.82					5,744.11			6,434.54	2,536.03
School of Science	1,105.30	49,871.06	3,558.60		52,398.61								747.23	22,730.39
Soldiers Home	1,066.27		15,767.34	70.80	17,368.38									670.99
Southern Branch U. of I.	22,051.57		30,027.40	7.60	29,356.18									
University	765.70	83,947.80	2,459.81		86,187.41								314.41	
Irrigation District Trust:														
American Falls Reservoir	34,385.49	489,844.19							1,850.00			486,955.56		35,624.32
Hillsdale Irrigation District	1,176.15	47,646.89							27,000.00			18,856.81		2,967.23
Mountain Home Irrigation District Interest	276.57	4,177.30							4,387.34					66.53
Mountain Home Irrigation District Redemption	2,087.44	981.61						3,031.57						37.51
Sunnyside Irrigation District	1,700.81											1,700.81		
Sunnyside Irrigation District U. S. Storage	1,202.31											1,202.31		
Lava Hot Springs—1929-1930	5,217.92	2,497.25			3,900.91									780.41
Lava Hot Springs—1931-1932		16,741.50			15,981.09								3,814.26	
Lava Hot Springs Bond Redemption, 1921		70,000.00						70,000.00						
Lava Hot Springs Sinking			3,814.26						3,814.26					
Loan Expense	3,527.34	12,100.51	170.00	5.00	14,812.28					100.00				890.62
Motor Fuels Refund		446,187.70			374,153.23					2.65			50,000.00	22,031.82
Motor Vehicle	33,017.82	239,214.45	19,453.20	304.50	208,675.50					65.27			21,454.35	61,794.85
National Forest Reserve		298,602.32			298,602.32									
Penitentiary Farm	2,990.60				2,990.60									
Penitentiary Improvement	5,198.68		31,300.00	31.18	30,673.75									6,967.11
Penitentiary Library	114.29	897.59			990.43									21.45
Pest Abatement	173.56	937.73	20.00		85.50									1,092.79
Public Building Interest and Sinking	131,057.83	292,627.18	4,749.01					230,000.00	93,856.25					99,577.77
Debenture Redemption:														
Agricultural College			35.00											35.00
Charitable Institutions		216.83	261.80											478.63
Normal School		605.21	642.08											1,247.29
Penitentiary		753.53								80.64			44.87	628.02
Public School		8,687.87	6,774.33								11,055.39		731.16	3,675.65
School of Science		544.42	1,175.83										345.63	1,374.62
State Hospital South		378.05	704.35											1,082.40
University		586.08	711.53											1,297.61
Revolving Funds:														
Department of Agriculture	74.97	33,068.04	3,000.00		31,921.82								3,000.00	1,221.19
Adjutant General		74.65	500.00		110.00									464.65
Albion Normal	1,406.35	32,177.00	2,500.00		32,478.72								2,500.00	1,104.63
Attorney General	312.03	3,197.17	500.00		3,392.17								500.00	117.08
Board of Education	72.13	2,609.22	250.00		1,900.59								250.00	180.76
Budget Bureau	457.50	167.50			125.00								500.00	
Bureau of Insurance	186.83	2,216.40	1,000.00		1,883.22								1,000.00	420.01
Bureau of Public Accounts	500.00	237.33			237.33								500.00	
Bureau of Supplies	4,302.42	9,051.36			9,483.83									3,869.95
Deaf and Blind School	577.12	12,635.51	1,500.00		11,618.92								1,500.00	993.71
Department of Finance	1,000.00	2,352.14			1,352.14								2,000.00	
Game Warden	740.70	15,000.03	4,000.00		15,887.36								4,000.00	413.37
Historical Society	122.61	1,364.07	400.00		1,233.47								400.00	163.21
Income Tax		10.00	100.00		10.00								100.00	
Industrial Accident Board	447.86	5,349.48	2,000.00		5,584.88								2,000.00	212.46
Industrial Training School	537.92	15,857.78	2,000.00		14,909.12								2,000.00	1,486.58
Kilowatt Tax		666.37	1,008.63		885.00									790.00
Land Department	266.95	1,412.72	500.00		1,230.00								500.00	440.67
Law Enforcement	531.47	621,303.90	85,000.00		616,689.25								70,000.00	20,216.02
Law Enforcement Emergency		697.50	1,000.00		697.50									1,000.00
Lewiston Normal	3,290.69	23,572.13	4,000.00		23,467.65								4,020.00	3,375.17
Mine Inspector	400.16	3,416.26	400.00		3,701.41								400.00	115.01
Motor Vehicle	159.99	11,766.74	4,000.00		11,152.34								3,000.00	1,774.39
Public Investments	191.74	668.01	500.00		416.75								500.00	440.60
Public Utilities	751.55	15,223.41	4,000.00		14,149.01								4,000.00	1,825.95
Public Welfare	1,277.91	10,127.28	1,500.00		10,284.94								1,500.00	1,120.25
Public Works	2,826.48	147,974.77	10,000.00		144,330.71								10,000.00	6,470.54
Reclamation	594.56	7,650.41	2,000.00		7,595.03								2,000.00	649.04
Secretary of State	132.21	2,237.75	500.00		1,869.96								500.00	500.00
Southern Branch U. of I.	1,940.15	36,132.77	3,000.00		34,867.87								3,000.00	3,205.05
State Board														



RECEIPTS

A Statement Showing By Departments and Institutions  
Receipts From All Sources for the Reporting Period  
October 1, 1930 to September 30, 1932

## RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1930, TO SEPTEMBER 30, 1932  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING  
IN DETAIL THE SOURCES OF ALL RECEIPTS

Dept. or Institution	Source of Receipt	Total Receipts	General Fund	Special Fund
Adjutant General	Refunds .....	\$ 997.31	\$ 997.31	\$ .....
	Recov'y on loss of Propty.	148.83		148.83
	Fines .....	72.00		72.00
		\$ 1,218.14	\$ 997.31	\$ 220.83
Agriculture	Fees .....	\$ 261,731.90	\$ 2,273.45	\$ 259,458.45
	Licenses and Permits .....	27,310.76	24,091.00	3,219.76
	Sale of Equipment .....	25.00	20.00	5.00
	Oleomargarine Tax .....	5,286.30	5,286.30	
	Refunds .....	1,525.40	1,022.92	502.48
	Charges for Services .....	56.00		56.00
	Suspense .....	183.50		183.50
		\$ 296,118.86	\$ 32,693.67	\$ 263,425.19
Attorney General	Refunds .....	\$ 13.00	\$ 13.00	
		\$ 13.00	\$ 13.00	
Auditor	Reimburs. to Revol. Fds. ....	\$ 2,029,264.15		\$ 2,029,264.15
	Refunds .....	3.52	3.52	
		\$ 2,029,267.67	\$ 3.52	\$ 2,029,264.15
Budget Bureau	Refunds .....	\$ 1.40	\$ 1.40	
		\$ 1.40	\$ 1.40	
District Court	Refunds .....	\$ 6.73	\$ 6.73	
		\$ 6.73	\$ 6.73	
Education	Refunds .....	\$ 213.22	\$ 213.22	
	Teacher's Certificates .....	9,725.85	9,725.85	
	Miscellaneous Sales .....	1,574.95	1,574.95	
	Fees .....	264.75	44.75	220.00
		\$ 11,778.77	\$ 11,558.77	\$ 220.00
Finance Banks	Fees .....	\$ 23,594.42	\$ 23,594.42	
		\$ 23,594.42	\$ 23,594.42	
Blue Sky	Fees .....	\$ 6,235.54	\$ 6,235.54	
	Licenses and Permits .....	1,707.00	1,707.00	
		\$ 7,942.54	\$ 7,942.54	

## RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1930, TO SEPTEMBER 30, 1932.  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING  
IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Dept. or Institution	Source of Receipt	Total Receipts	General Fund	Special Fund
Finance Insurance	Licenses and Permits .....	\$ 99,715.00	\$ 99,715.00	\$ .....
	Premium Tax .....	415,532.74	415,532.74	
	Fees .....	34,946.72	34,946.72	
		\$ 550,194.46	\$ 550,194.46	
Income Tax	Income Tax .....	\$ 98,505.71	\$ 98,505.71	
		\$ 98,505.71	\$ 98,505.71	
Fish and Game	Licenses and Permits .....	\$ 359,163.75	\$ .....	\$ 359,163.75
	Fines .....	11,222.40		11,222.40
	Confiscations .....	856.00		856.00
	Miscellaneous Sales .....	3,904.18		3,904.18
	Refunds .....	283.41		283.41
	Suspense .....	280.00		280.00
	Charges for Services .....	34.00		34.00
	Interest on Delinquencies ..	.78		.78
	Insurance .....	3,135.25		3,135.25
		\$ 378,879.77	\$ .....	\$ 378,879.77
Historical Society	Refunds .....	\$ 10.81	\$ 10.81	
		\$ 10.81	\$ 10.81	
Industrial Accident Board	Escheats .....	\$ 39,714.64		\$ 39,714.64
	Fees .....	510.61		510.61
	Compensation Insurance ....	7,463.36		7,463.36
		\$ 47,688.61		\$ 47,688.61
Land	Sale of Land .....	\$ 230,209.35	\$ .....	\$ 230,209.35
	Sale of Timber .....	169,984.18		169,984.18
	Interest on Lnd & Timber .....			
	Sale Contracts .....	181,396.68		181,396.68
	Lease Rentals .....	264,959.07		264,959.07
	Sale of Improvements .....	85.00		85.00
	Fm Mortg., Repaid. Advces ..	34,041.18		34,041.18
	St. Ld Wtr., Maintenance, Repaid Advances .....	7,617.52		7,617.52
	St. Land Assessment, Repaid Advances .....	1,910.31		1,910.31
	For. Protectn., U. S. Gov't. ..	134,325.25		134,325.25
	Miscellaneous Sales .....	19.95		19.95
	Suspense .....	5,505.97		5,505.97
	Fees .....	4,696.08	4,696.08	
	Refunds .....	1,078.02	1,078.02	

## REPORT OF STATE AUDITOR

## RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1930, TO SEPTEMBER 30, 1932  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING  
IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Dept. or Institution	Source of Receipt	Total Receipts	General Fund	Special Fund
	Insurance .....	5.30	5.30	
	Fines and Penalties .....	2.34		2.34
		\$1,035,836.20	\$ 5,779.40	\$1,030,056.80
Law Enforcement	Athletic Tax .....	\$ 9,004.49	\$	\$ 9,004.49
Athletic	Licenses and Permits .....	2,661.41		2,661.41
		\$ 11,665.90	\$	\$ 11,665.90
Bureau of License	Licenses and Permits .....	\$ 17,916.00	\$ 17,916.00	\$
	Fees .....	18,453.00	18,453.00	
	Suspense .....	* 630.00	*	630.00
		\$ 35,739.00	\$ 36,369.00	\$* 630.00
Motor Fuels	Motor Fuels Tax .....	\$ 5,661,289.96	\$	\$ 5,661,289.96
	Miscellaneous Sales .....	1,027.60		1,027.60
	Refunds .....	1.00		1.00
		\$ 5,662,318.56	\$	\$ 5,662,318.56
Aero-nautics	Motor Fuels Tax .....	\$ 21,592.19	\$	\$ 21,592.19
	Licenses and Permits .....	1,923.56		1,923.56
		\$ 23,515.75	\$	\$ 23,515.75
Motor Vehicle Bureau	Fees .....	\$ 35,639.43	\$	\$ 35,639.43
	Licenses and Permits .....	79,922.99		79,922.99
	Auto Transportation Tax .....	20,629.31		20,629.31
		\$ 136,191.73	\$	\$ 136,191.73
Kilowatt Tax	Kilowatt Tax .....	\$ 282,666.09	\$ 282,666.09	\$
	Refunds .....	264.99	264.99	
		\$ 282,931.08	\$ 282,931.08	\$
Public Investments				
State Bonds & Notes	Interest on Investments .....	\$ 139,544.60	\$	\$ 139,544.60
	Sale of Investments .....	282,674.41		282,674.41
		\$ 422,219.01	\$	\$ 422,219.01

## REPORT OF STATE AUDITOR

## RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1930, TO SEPTEMBER 30, 1932.  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING  
IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Dept. or Institution	Source of Receipt	Total Receipts	General Fund	Special Fund
Public Investments				
School Bonds	Sale of Investments .....	\$ 907,304.68	\$	\$ 907,304.68
	Interest on Investments .....	720,219.26		720,219.26
		\$ 1,627,523.94	\$	\$ 1,627,523.94
U. S. Bonds & Notes				
	Sale of Investments .....	\$ 299,678.33	\$	\$ 299,678.33
	Interest on Investments .....	22,689.33		22,689.33
		\$ 322,367.66	\$	\$ 322,367.66
Farm Loans				
	Repayment of Farm Loans .....	\$ 271,634.91	\$	\$ 271,634.91
	Interest on Farm Loans .....	190,119.63		190,119.63
	Farm Mortgage, Rep. Advcs .....	16,293.94		16,293.94
		\$ 478,048.48	\$	\$ 478,048.48
Insurance				
	Sale of Investments .....	\$ 337,265.66	\$	\$ 337,265.66
	Interest on Investments .....	114,773.30		114,773.30
	Suspense .....	649.60		649.60
		\$ 452,688.56	\$	\$ 452,688.56
Loan Expense				
	Cash Advanced .....	\$ 12,270.54	\$	\$ 12,270.54
		\$ 12,270.54	\$	\$ 12,270.54
Debentures				
	Endowmt. Fd. Debentures .....	\$ 11,055.39	\$	\$ 11,055.39
		\$ 11,055.39	\$	\$ 11,055.39
Public Utilities				
	Fees .....	\$ 350.27	\$ 350.27	\$
	Refunds .....	7.88	7.88	
		\$ 358.15	\$ 358.15	\$
Public Welfare				
	Fees .....	\$ 806.57	\$ 806.57	\$
		\$ 806.57	\$ 806.57	\$

## RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1930, TO SEPTEMBER 30, 1932  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING  
IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Dept. or Institution	Source of Receipt	Total Receipts	General Fund	Special Fund
Public Works Bureau of Highways	Federal Aid .....	\$ 4,767,280.78	\$ .....	\$ 4,767,280.78
	Counties, Highways, Etc.....	1,041,487.70	.....	1,041,487.70
	Sale of Supplies.....	11,382.94	.....	11,382.94
	Miscellaneous Sales .....	4,177.76	.....	4,177.76
	Charges for Services.....	14,431.17	.....	14,431.17
	Fees .....	4.61	.....	4.61
	Refunds .....	5,857.91	.....	5,857.91
	Interest on Delinquencies.....	214.97	.....	214.97
	Rentals .....	6,003.84	.....	6,003.84
	Sale of Equipment.....	77.56	.....	77.56
	Recvy on Loss of Propty.....	1,013.03	.....	1,013.03
	Interest on Investments.....	61.72	.....	61.72
	Insurance .....	202.72	.....	202.72
	Fines .....	40.00	.....	40.00
		\$ 5,852,236.71	\$ .....	\$ 5,852,236.71
Capitol Maintenance				
	Refunds .....	\$ 145.27	\$ 145.27	\$ .....
		\$ 145.27	\$ 145.27	\$ .....
Aeronautics	Charges for Services.....	\$ 444.39	\$ .....	\$ 444.39
	Refunds .....	39.00	.....	39.00
		\$ 483.39	\$ .....	\$ 483.39
Heburn Park	Leases and Concessions.....	\$ 4,190.00	\$ .....	\$ 4,190.00
	Sale of Buildings.....	90.00	.....	90.00
	Miscellaneous Sales .....	20.00	.....	20.00
		\$ 4,300.00	\$ .....	\$ 4,300.00
Reclamation	Fees .....	\$ 11,776.95	\$ 11,776.95	\$ .....
	Carey Act Trust.....	344.03	.....	344.03
	Suspense .....	250.00	.....	250.00
		\$ 12,370.98	\$ 11,776.95	\$ 594.03
Secretary of State	Fees .....	\$ 50,980.15	\$ 43,426.15	\$ 7,554.00
	Corporation Tax .....	167,750.45	167,750.45	.....
	Sale of Equipment.....	6,396.07	6,396.07	.....
		\$ 225,126.67	\$ 217,572.67	\$ 7,554.00

## RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1930, TO SEPTEMBER 30, 1932.  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING  
IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Dept. or Institution	Source of Receipt	Total Receipts	General Fund	Special Fund
Sheep Commission	Fees .....	\$ 2,881.03	\$ .....	\$ 2,881.03
	Refunds .....	115.32	.....	115.32
	Miscellaneous Sales .....	3,830.77	15.00	3,815.77
		\$ 6,827.12	\$ 15.00	\$ 6,812.12
State Insurance	Insurance Premiums .....	\$ 720,049.04	\$ .....	\$ 720,049.04
		\$ 720,049.04	\$ .....	\$ 720,049.04
Supreme Court	Fees .....	\$ 4,749.10	\$ 4,149.10	\$ 600.00
	Miscellaneous Sales .....	23.65	.....	23.65
	Refunds .....	21.52	6.52	15.00
		\$ 4,794.27	\$ 4,155.62	\$ 638.65
State Treasurer	Interest on Bank Deposits.....	\$ 74,771.60	\$ 64,838.58	\$ 9,933.02
	Interest on Investments.....	116,774.66	94,095.04	22,679.62
	Escheat Suspense .....	1,853.93	.....	1,853.93
	Fees .....	5,381.50	46.50	5,335.00
	Express Company Tax.....	6,456.31	6,456.31	.....
	Sale of Treasury Notes.....	3,250,000.00	3,250,000.00	.....
	Premium on Bonds.....	175.00	175.00	.....
	Special Trust .....	67,535.52	.....	67,535.52
	Sale of Investments .....	60,000.00	.....	60,000.00
	Refund of Bonds .....	1,605,000.00	.....	1,605,000.00
	Refunds .....	150.00	.....	150.00
	Income from Sale of Bonds	2,557.00	.....	2,557.00
	Suspense .....	* 3,072.90	.....	* 3,072.90
	Accrued Interest .....	824.66	.....	824.66
	Sale of Bonds .....	250,000.00	.....	250,000.00
		\$ 5,438,407.28	\$ 3,415,611.43	\$ 2,022,795.85
Veterans Welfare	Refunds .....	\$ 149.73	\$ 149.73	\$ .....
		\$ 149.73	\$ 149.73	\$ .....
Reservoir and Irrigation Districts	American Falls .....	\$ 77,885.53	\$ .....	\$ 77,885.53
	Hillsdale .....	15,855.00	.....	15,855.00
		\$ 93,740.53	\$ .....	\$ 93,740.53
Vocational Education	Money Advanced .....	\$ 80.96	\$ .....	\$ 80.96
	Refunds .....	20.99	1.79	19.20
		\$ 101.95	\$ 1.79	\$ 100.16

## RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1930, TO SEPTEMBER 30, 1932.  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING  
IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Dept. or Institution	Source of Receipt	Total Receipts	General Fund	Special Fund
U. S. Government	Vocational Education .....	\$ 75,612.97	\$ .....	\$ 75,612.97
	Vocational Rehabilitation.....	15,000.00	15,000.00	
	Vocational George-Reed.....	12,451.88		12,451.88
	Public School Land Sales.....	1,221.52		1,221.52
	Mineral Leasing Act.....	5,166.49		5,166.49
	Soldiers Home Federal Aid .....	16,934.34		16,934.34
	National Forest Reserve.....	298,602.32		298,602.32
	Federal Water Power Act.....	15,580.83	15,580.83	
		\$ 440,570.35	\$ 15,580.83	\$ 424,989.52
Albion Normal School	Fees .....	\$ 9,226.75	\$ 9,226.75	\$ .....
	Tuition .....	1,718.25	1,718.25	
	Charges for Services.....	29.75	29.75	
	Sale of Supplies .....	4.25	4.25	
	Fines .....	21.36	21.36	
	Rents .....	80.10	80.10	
	Miscellaneous Sales .....	105.72	105.72	
	Interest on Bank Deposits.....	1.35	1.35	
	Refunds .....	27.23	27.23	
		\$ 11,214.76	\$ 11,214.76	\$ .....
Lewiston Normal School	Fees .....	\$ 10,762.88	\$ 10,762.88	\$ .....
	Tuition .....	3,690.50	3,690.50	
	Miscellaneous Sales .....	2,256.19	2,256.19	
	Refunds .....	388.30	388.30	
		\$ 17,097.87	\$ 17,097.87	\$ .....
Deaf and Blind School	Sale of Farm Prod. & Lvstk .....	\$ 1,125.06	\$ 1,125.06	\$ .....
	Miscellaneous Sales .....	373.69	373.69	
	Sale of Sup. and Materials.....	41.18	41.18	
	Fees .....	30.49	30.49	
	Care of Persons .....	275.00	275.00	
	Refunds .....	222.84	222.84	
	Printing, Shoe Repg., Etc.....	137.73	137.73	
	Tuition .....	1,000.00	1,000.00	
	Charges for Services.....	8.00	8.00	
		\$ 3,213.99	\$ 3,213.99	\$ .....
Industrial Training School	Fees .....	\$ 1.00	\$ 1.00	\$ .....
	Sale of Fm. Prod. & Lvstk.....	1,165.05	1,165.05	
	Printing, Shoe Repg., Etc.....	980.56	980.56	
	Miscellaneous Sales .....	375.81	375.81	
	Care of Persons .....	45,127.29	45,127.29	
	Refunds .....	316.02	316.02	
	Sale of Supplies .....	31.32	31.32	
		\$ 47,997.05	\$ 47,997.05	\$ .....

## RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1930, TO SEPTEMBER 30, 1932.  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING  
IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Dept. or Institution	Source of Receipt	Total Receipts	General Fund	Special Fund
Southern Branch, University of Idaho	Fees .....	\$ 40,952.23	\$ 40,952.23	\$ .....
	Rents .....	897.89	897.89	
	Miscellaneous Sales .....	2,730.83	2,730.83	
	Interest on Bank Deposits.....	659.14	659.14	
	Refunds .....	498.70	498.70	
	Federal Government .....	360.00	360.00	
	Repaynt of Funds Advanced .....	39.04	39.04	
	Sale of Property, Etc.....	2,089.00	2,089.00	
	Sale of Land .....	195.00	195.00	
	Tuition .....	999.38	999.38	
		\$ 49,421.21	\$ 49,421.21	\$ .....
University	Refunds .....	\$ 373.75	\$ 373.75	\$ .....
	Sale of Equipment .....	10.00	10.00	
		\$ 383.75	\$ 383.75	\$ .....
State Hospital North	Sale of Fm. Prod. & Lvstk .....	\$ 348.40	\$ 348.40	\$ .....
	Miscellaneous Sales .....	241.50	241.50	
	Care of Persons .....	4,474.79	4,474.79	
	Sale of Land .....	1,120.00	1,120.00	
	Money on Person .....	177.87		177.87
	Fees .....	3.50	3.50	
		\$ 6,366.06	\$ 6,188.19	\$ 177.87
State Hospital South	Sale of Fm. Prod. & Lvstk.....	\$ 7,993.35	\$ 7,993.35	\$ .....
	Miscellaneous Sales .....	52.28	52.28	
	Fees .....	11.31	11.31	
	Care of Persons .....	4,300.70	4,300.70	
	Refunds .....	270.78	270.78	
	Money on Person .....	310.10		310.10
		\$ 12,938.52	\$ 12,628.42	\$ 310.10
Penitentiary	Sale of Fm. Prod. & Lvstk.....	\$ 20,891.17	\$ 20,891.17	\$ .....
	Sale of Mfd. Products.....	35,187.57		35,187.57
	Fees .....	897.59		897.59
	Refunds .....	129.15	129.15	
	Sale of Land.....	444.00	444.00	
		\$ 57,549.48	\$ 21,464.32	\$ 36,085.16
Soldiers' Home	Sale of Fm. Prod. & Lvstk.....	\$ 416.72	\$ 416.72	\$ .....
	Miscellaneous Sales .....	6.00	6.00	
	Sale of Supplies .....	11.00	11.00	
	Suspense .....	2,486.52		2,486.52
		\$ 2,920.24	\$ 433.72	\$ 2,486.52



## RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1930, TO SEPTEMBER 30, 1932,  
ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING  
IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Dept or Institution	Source of Receipt	Total Receipts	General Fund	Special Fund
State School and Colony	Care of Persons .....	\$ 5,481.58	\$ 5,481.58	\$ .....
	Sale of Fm. Prod. & Lvstk. ....	1,817.66	1,817.66	.....
	Miscellaneous Sales .....	300.00	300.00	.....
	Sale of Equipment .....	50.00	50.00	.....
	Refunds .....	183.45	183.45	.....
		\$ 7,832.69	\$ 7,832.69	\$ .....
Lava Hot Springs	Admission Fees .....	\$ 18,812.80	\$ .....	\$ 18,812.80
	Rents .....	403.00	.....	403.00
	Refunds .....	22.95	.....	22.95
		\$ 19,238.75	\$ .....	\$ 19,238.75
Southern Idaho Demonstration Farm	Sale of Farm Produce and Livestock .....	\$ 2,978.89	\$ .....	\$ 2,978.89
		\$ 2,978.89	\$ .....	\$ 2,978.89
Counties	State Taxes, Special and Ad Valorem .....	\$ 5,312,766.72	\$ 1,380,662.38	\$ 3,932,104.34
	Inheritance Taxes .....	61,770.75	61,770.75	.....
	District Court Fees .....	31,885.75	31,885.75	.....
	State & County Licenses.....	2,888.00	2,888.00	.....
	Motor Vehicle Licenses.....	436,163.55	.....	436,163.55
	Motor Traffic Fines .....	1,524.45	.....	1,524.45
	Escheats .....	10,940.58	.....	10,940.58
	Pest Abatement .....	937.73	.....	937.73
	Forest Protection .....	51,454.75	.....	51,454.75
	Forester's Special .....	2,727.66	.....	2,727.66
	Fines .....	60.00	.....	60.00
	Mt. Home Irrigation Dist....	5,158.94	.....	5,158.94
	Hillsdale Irrigation Dist....	31,231.89	.....	31,231.89
	American Falls Irrig. Dist....	279,608.83	.....	279,608.83
		\$ 6,229,119.60	\$ 1,477,206.88	\$ 4,751,912.72
	GRAND TOTAL .....	\$33,228,333.56	\$6,371,858.68	\$26,856,474.88

## GENERAL FUND

Total Cash Receipts .....	\$6,371,858.68
Less Transfers .....	78,996.41
Actual Cash Receipts .....	\$6,292,862.27

\*This overdraft due to transferring all receipts into fund, and in addition to the transfer of a carry-over balance.

## UNIVERSITY REGENTS FUNDS—RECEIPTS CLASSIFIED BY SOURCE

October 1, 1930, to September 30, 1932

FUND	Total	Charges for Services and Fees	Miscel- laneous Sales
Adams .....	\$ 30,000.00	\$ .....	\$ .....
Hatch .....	30,000.00	.....	.....
Purnell .....	120,000.00	.....	.....
Morrill .....	100,000.00	.....	.....
Capper-Ketcham .....	45,896.54	.....	.....
Federal Smith Lever .....	68,532.70	.....	.....
Federal Supplementary Extension .....	18,633.39	.....	.....
Federal Cooperative Agricul. Extension .....	19,500.00	.....	.....
Agricultural College Interest .....	74,013.24	.....	.....
School of Science Interest .....	57,461.03	.....	.....
University Interest .....	93,546.26	.....	.....
Local Smith Lever .....	37,679.84	36,868.05	44.60
Memorial and Armory .....	35,096.98	35,029.00	.....
Students Welfare .....	14,746.15	13,108.50	.....
Dormitory .....	41,318.20	32,775.60	.....
Local Station .....	7,364.32	95.79	5,896.25
Local .....	241,582.02	133,280.49	59,557.68
Borah Found'n for the Outlawry of War .....	6,460.91	.....	.....
<b>TOTALS .....</b>	<b>\$1,041,831.58</b>	<b>\$ 251,157.43</b>	<b>\$65,498.53</b>

## UNIVERSITY REGENTS FUNDS—RECEIPTS CLASSIFIED BY SOURCE

October 1, 1930, to September 30, 1932

Interest on Daily Bank Balances	Rents	Contribu- tions	U. S. Federal Government	Endowment Funds Earnings	Refunds	Fire Insur., Etc.
\$ .....	\$ .....	\$ .....	\$ 30,000.00	\$ .....	\$ .....	\$ .....
.....	.....	.....	30,000.00	.....	.....	.....
.....	.....	.....	120,000.00	.....	.....	.....
.....	.....	.....	100,000.00	.....	.....	.....
.....	.....	.....	45,896.54	.....	.....	.....
.....	.....	.....	68,532.70	.....	.....	.....
.....	.....	.....	18,633.39	.....	.....	.....
.....	.....	.....	19,500.00	.....	.....	.....
801.43	.....	.....	.....	73,211.81	.....	.....
516.63	.....	.....	.....	56,944.40	.....	.....
1,130.51	.....	.....	.....	92,415.75	.....	.....
746.27	.....	.....	.....	.....	20.92	.....
67.98	.....	.....	.....	.....	.....	.....
137.65	1,500.00	.....	.....	.....	.....	.....
42.60	8,500.00	.....	.....	.....	.....	.....
598.84	.....	.....	.....	.....	773.44	.....
3,926.91	2,777.33	4,000.00	.....	.....	23,163.95	14,875.66
6,460.91	.....	.....	.....	.....	.....	.....
<b>\$14,429.73</b>	<b>\$12,777.33</b>	<b>\$ 4,000.00</b>	<b>\$432,562.63</b>	<b>\$222,571.96</b>	<b>\$23,958.31</b>	<b>\$14,875.66</b>

## DISBURSEMENTS

From General and Special Funds by the State Auditor's  
Office During the Reporting Period October 1, 1930,  
to September 30, 1932.

## REPORT OF STATE AUDITOR

## DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances

For Reporting Period October 1, 1930, to September 30, 1932

SHOWN BY DEPARTMENTS AND INSTITUTIONS

Institution Department or	1929-1930 Series Warrants	1931-1932 Series Warrants	1931-1932 Total Appropriations	Balance in Appropriations Sep. 30, 1932
Adjutant General:				
Salaries and Wages.....	\$ 2,459.91	\$ 17,082.61	\$ 19,930.00	\$ 2,847.26
Services Other than Per. ....	806.62	3,669.20	3,670.11	51
Supplies .....	346.69	2,789.31	2,790.22	51
Equipment .....	8.45	4,857.96	4,938.20	80.24
Struc. & Non-Struc. Imp. ....	16.85	959.78	959.78	
Debts, Rfids. & Indems. ....	150.00	278.20	278.20	
Rents, Con. & Fxd. Chgs. ....	6,158.00	31,582.98	36,775.00	5,192.02
Losses and Contingencies .....		866.33	1,021.80	155.47
Agricultural Department:				
Administration:				
Salaries and Wages.....	3,436.00	18,235.50	22,900.00	4,664.50
Services Other than Per. ....	938.22	3,428.93	4,087.00	658.07
Supplies .....	227.05	1,930.48	2,125.00	194.52
Equipment .....	24.35	119.87	500.00	380.13
Rents, Con. & Fxd. Chgs. ....	9.60	156.80	300.00	143.20
Animal Industry:				
Salaries and Wages.....	2,090.50	18,335.26	23,500.00	5,164.74
Services Other than Per. ....	1,390.96	6,325.31	9,055.00	2,729.69
Supplies .....	143.47	718.33	1,345.00	626.67
Equipment .....	8.90	157.06	975.00	817.94
Rents, Con. & Fxd. Chgs. ....		448.09	625.00	176.91
Director of Dairying:				
Salaries and Wages.....	1,605.00	10,245.26	12,840.00	2,594.74
Services Other than Per. ....	986.91	4,259.21	5,067.00	807.79
Supplies .....	360.08	976.50	1,355.00	378.50
Equipment .....	56.81	545.65	1,245.00	699.35
Rents, Con. & Fxd. Chgs. ....	3.00	132.74	151.00	18.26
Emerg. Lvstck. Dis. Control .....			5,000.00	4,950.00
Salaries and Wages.....	1,358.40	50.00		
Services Other than Per. ....	555.44			
Supplies .....	49.70			
Rents, Con. & Fxd. Chgs. ....	253.00			
Plant Industry:				
Salaries and Wages.....	1,540.00	25,226.29	31,750.00	6,523.71
Services Other than Per. ....	696.04	5,762.45	8,000.00	2,237.55
Supplies .....	102.02	1,412.39	1,910.00	497.61
Equipment .....	23.50	206.31	500.00	293.69
Rents, Con. & Fxd. Chgs. ....		583.37	1,000.00	416.63
Farm Mkts: Wts. & Meas.:				
Salaries and Wages.....	1,125.00	8,757.86	9,000.00	242.14
Services Other than Per. ....	229.63	1,731.86	3,350.00	1,618.14
Supplies .....	46.81	264.92	800.00	535.08
Equipment .....		2,021.07	3,000.00	978.93
Rents, Con. & Fxd. Chgs. ....		86.35	150.00	63.65
Fairs & Pure Seed Shows:				
Salaries and Wages.....		107.25	6,500.00	3,609.64
Services Other than Per. ....	338.46	492.01		
Supplies .....		34.46		
Equipment .....		421.00		

## REPORT OF STATE AUDITOR

## DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances

For Reporting Period October 1, 1930, to September 30, 1932.

SHOWN BY DEPARTMENTS AND INSTITUTIONS

(Continued)

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	1931-1932 Total Appropriations	Balance in Appropriations Sep. 30, 1932
Debts, Rfids. & Indems. ....	750.00	1,835.64		
Rents, Con. & Fxd. Chgs. ....	1,510.00		3,000.00	2,389.50
Oleomargarine Tax .....		120.00		
Salaries and Wages.....		284.31		
Services Other than Per. ....		21.34		
Supplies .....		7.05		
Equipment .....		177.80		
Debts, Rfids. & Indems. ....				
Abion State Normal School:				
Salaries and Wages.....	14,598.36	148,455.95	155,712.00	7,256.05
Services Other than Per. ....	2,808.83	20,624.69	22,312.37	1,687.68
Supplies .....	967.94	7,562.80	9,256.82	1,694.02
Equipment .....		4,329.08	6,819.81	2,490.73
Struc. & Non-Struc. Imp. ....	6,082.49	5,625.49	15,394.49	9,769.00
Land .....		415.00	415.00	
Rents, Con. & Fxd. Chgs. ....	321.15	4,031.87	4,031.87	
Attorney General:				
Salaries and Wages.....	5,800.74	39,572.86	45,500.00	5,927.14
Services Other than Per. ....	2,533.22	2,248.97	5,120.00	2,871.03
Supplies .....	173.72	852.12	1,150.00	297.88
Equipment .....	953.90	1,591.50	2,400.00	808.50
Rents, Con. & Fxd. Chgs. ....	14.00	117.54	335.00	217.46
Auditor:				
Salaries and Wages.....	4,738.34	30,501.66	35,240.00	4,738.34
Services Other than Per. ....	1,293.49	3,385.15	5,817.89	2,432.74
Supplies .....	88.04	655.31	1,000.00	344.69
Equipment .....	285.86	421.46	600.00	178.54
Rents, Con. & Fxd. Chgs. ....		27.11	30.63	3.52
Bureau of Budget:				
Salaries and Wages.....	1,438.34	7,677.25	9,300.00	1,622.75
Services Other than Per. ....	2,008.69	234.42	2,785.00	2,550.58
Supplies .....	35.19	123.96	250.00	126.04
Equipment .....	18.10	33.75	235.00	201.25
Rents, Con. & Fxd. Chgs. ....	68.23	87.35	170.00	82.65
Bureau of Public Accounts:				
Salaries and Wages.....	1,950.00	12,761.65	15,600.00	2,838.35
Services Other than Per. ....	149.01	543.17	1,600.00	1,056.83
Supplies .....	39.37	143.03	250.00	106.97
Equipment .....		91.38	150.00	58.62
Rents, Con. & Fxd. Chgs. ....		14.85	100.00	85.15
Audit of Endowment Fds. ....			10,000.00	2,497.16
Salaries and Wages.....	1,161.00	7,449.50		
Services Other than Per. ....	789.00	33.50		
Supplies .....	19.50	15.44		
Rents, Con. & Fxd. Chgs. ....		4.40		
Board of Education:				
Administration:				
Salaries and Wages.....	4,346.50	32,248.25	37,829.45	5,581.20
Services Other than Per. ....	2,866.39	16,478.46	19,772.77	3,294.31
Supplies .....	1,130.93	704.92	1,100.00	395.08

## DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances  
For Reporting Period October 1, 1930, to September 30, 1932

## SHOWN BY DEPARTMENTS AND INSTITUTIONS

(Continued)

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	1931-1932 Total Appropri'n's	Balance in Appropri'n's Sep. 30, 1932
Equipment .....	388.42	380.37	400.00	19.63
Rents, Con. & Fxd. Chgs.		111.51	115.00	3.49
Honorarium .....	500.00			
Printing H. S. Manual .....			4,500.00	2,772.16
Salaries and Wages .....		1,098.35		
Services Other than Per. ....		379.49		
Supplies .....		250.00		
Supt. of Public Inst.: .....				
Salaries and Wages .....	1,374.11	1,176.55	1,176.55	
Services Other than Per. ....	1,005.52	154.23	154.23	
Supplies .....	59.23			
Board of Equalization: .....				
Services Other than Per. ....	56.47	2,052.80	3,489.20	1,436.40
Supplies .....	12.50	73.60	75.00	1.40
Equipment .....		118.30	118.30	
Rents, Con. & Fxd. Chgs. ....		17.50	17.50	
Cost of Print. 1930 Proc. ....		771.90	1,200.00	428.10
Tax & Prop. Investigation: .....				
Salaries and Wages .....	1,575.00			
Services Other than Per. ....	436.55			
Supplies .....	126.54			
Equipment .....	128.25			
Rents, Con. & Fxd. Chgs. ....	49.86			
Board of Eugenics: .....				
Salaries and Wages .....	800.00	912.02	2,200.00	1,287.98
Services Other than Per. ....	279.82	654.92	3,000.00	2,345.08
Supplies .....		42.46	200.00	157.54
Equipment .....		6.00	100.00	94.00
Bureau of Mines & Geology: .....				
U. S. Bur. of Mines Coop.: .....				
Salaries and Wages .....	450.00	9,157.30	9,910.00	752.70
Services Other than Per. ....	265.05	1,616.00	1,913.00	297.00
Supplies .....	225.41	799.52	975.00	175.48
Equipment .....	1,388.95	684.76	2,785.00	2,100.24
Min. Resourc. Investigation .....				
Salaries and Wages .....	1,328.49	7,205.83	8,054.40	848.57
Services Other than Per. ....	197.68	3,682.03	3,721.55	39.52
Supplies .....	117.32	897.83	1,100.00	202.17
Equipment .....		605.04	675.00	69.96
Rents, Con. & Fxd. Chgs. ....		153.45	153.45	
U. S. G. S. Cooperation: .....				
Salaries and Wages .....	4,998.19	2,898.06	10,800.00	7,901.94
Services Other than Per. ....	554.47	1,409.98	1,500.95	90.97
Supplies .....	138.05	31.50	547.38	515.88
Equipment .....	103.60	45.83	283.00	237.17
Debts, Rfds. & Indem. ....	930.83	682.72	1,668.67	985.95
Rents, Con. & Fxd. Chgs. ....		30.00	100.00	70.00

## DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances  
For Reporting Period October 1, 1930, to September 30, 1932.

## SHOWN BY DEPARTMENTS AND INSTITUTIONS

(Continued)

Institution Department or	1929-1930 Series Warrants	1931-1932 Series Warrants	1931-1932 Total Appropri'n's	Balance in Appropri'n's Sep. 30, 1932
Children's Home Finding & Aid Society: .....				
Salaries and Wages .....	3,000.00	14,700.00	17,700.00	3,000.00
Deaf and Blind School: .....				
Salaries and Wages .....	11,937.38	67,840.84	81,501.35	13,660.51
Services Other than Per. ....	3,556.52	13,597.38	18,101.79	4,504.41
Supplies .....	7,402.98	21,885.34	33,866.00	11,980.66
Equipment .....	5,282.61	10,082.14	12,568.00	2,485.86
Struc. & Non-Struc. Imp. ....	892.48	10,096.73	10,240.91	144.18
Rents, Con. & Fxd. Chgs. ....	23.12	2,215.46	2,244.80	29.34
District Court: .....				
Salaries and Wages .....	34,999.70	173,106.57	208,750.00	35,643.43
Services Other than Per. ....	3,777.76	15,454.04	24,150.00	8,695.96
Rents, Con. & Fxd. Chgs. ....	30.00	370.17	550.00	179.83
Finance: .....				
Banks & Banking: .....				
Salaries and Wages .....	4,419.55	23,195.88	34,500.00	11,304.12
Services Other than Per. ....	2,609.94	10,880.13	13,550.00	2,669.87
Supplies .....	384.52	1,067.16	1,580.00	512.84
Equipment .....	3.00	312.61	580.00	267.39
Rents, Con. & Fxd. Chgs. ....	24.15	1,026.11	1,160.00	133.89
Blue Sky: .....				
Salaries and Wages .....	1,680.00	11,798.44	20,648.04	8,849.60
Services Other than Per. ....	615.97	1,691.25	2,005.00	313.75
Supplies .....	58.16	195.33	730.00	534.67
Equipment .....	15.00	208.78	665.00	456.22
Rents, Con. & Fxd. Chgs. ....		170.25	410.00	239.75
Director of Insurance: .....				
Salaries and Wages .....	2,430.00	15,529.87	20,300.00	4,770.13
Services Other than Per. ....	1,372.47	3,495.98	5,310.00	1,814.02
Supplies .....	141.89	330.54	800.00	469.46
Equipment .....	39.77	155.61	550.00	394.39
Rents, Con. & Fxd. Chgs. ....	50.00	423.69	450.00	26.31
G. A. R.: .....				
Salaries and Wages .....	225.00	1,605.00	1,830.00	225.00
Services Other than Per. ....	244.31	438.19	870.00	431.81
Supplies .....	.75	7.15	15.00	7.85
Equipment .....	46.34	108.00	110.00	2.00
Rents, Con. & Fxd. Chgs. ....	29.37	41.85	75.00	33.15
Governor: .....				
Salaries and Wages .....	2,551.68	17,615.01	22,800.00	5,184.99
Services Other than Per. ....	229.83	2,698.21	3,155.00	456.79
Supplies .....	72.76	557.51	750.00	192.49
Equipment .....		194.85	315.00	120.15
Rents, Con. & Fxd. Chgs. ....		255.40	305.00	49.60
Law Enforcement Emerg.: .....			10,000.00	8,881.16
Salaries and Wages .....	1,432.00	761.00		
Services Other than Per. ....	503.39	352.84		
Supplies .....	21.92			
Rents, Con. & Fxd. Chgs. ....	11.40	5.00		

## REPORT OF STATE AUDITOR

## DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances  
For Reporting Period October 1, 1930, to September 30, 1932

## SHOWN BY DEPARTMENTS AND INSTITUTIONS

(Continued)

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	1931-1932 Total Appropri'n's	Balance in Appropri'n's Sep. 30, 1932
Historical Society:				
Salaries and Wages.....	675.00	5,330.30	6,400.00	1,069.70
Services Other than Per. ....	1,189.57	705.36	2,160.00	1,454.64
Supplies .....	78.67	214.19	230.00	15.81
Equipment .....	656.90	978.85	1,901.00	922.15
Rents, Con. & Fxd. Chgs. ....		35.76	44.81	9.05
Idaho Indus. Training School				
Salaries and Wages.....	12,411.98	89,393.40	107,171.20	17,777.50
Services Other than Per. ....	4,992.14	20,605.57	26,707.29	6,101.72
Materials .....	2,808.48	9,710.21	13,758.85	4,048.64
Supplies .....	13,118.31	58,481.18	67,842.43	9,361.25
Equipment .....	9,488.98	13,732.95	23,761.14	10,028.19
Struc. & Non-Struc. Imp. ....	12,900.01	8,378.13	9,876.86	1,498.73
Debts, Rfds. & Indems. ....	50.00	100.00	300.00	3,105.81
Rents, Con. & Fxd. Chgs. ....	2,579.45	5,864.19	8,970.00	29,134.92
Income Tax Commission:			40,000.00	
Salaries and Wages.....		4,632.58		
Services Other than Per. ....		4,613.96		
Supplies .....		358.56		
Equipment .....		919.88		
Rents, Con. & Fxd. Chgs. ....		340.10		
Refunds .....		64.17	10,000.00	9,935.83
Land Department:				
Administration:				
Salaries and Wages.....	5,309.06	37,457.00	44,400.00	6,943.00
Services Other than Per. ....	2,147.25	9,724.34	16,500.00	6,775.66
Supplies .....	488.54	2,084.18	2,100.00	15.82
Equipment .....	48.60	696.82	700.00	3.18
Rents, Con. & Fxd. Chgs. ....	100.00	1,111.32	1,175.00	63.68
Spec. Cruising & Apprais.: ..				
Salaries and Wages.....	1,372.49	8,559.42	10,246.65	1,687.23
Services Other than Per. ....	595.71	3,507.83	4,958.25	1,450.42
Supplies .....	4.65	477.39	900.00	422.61
Equipment .....	1.25	865.85	900.00	34.15
Rents, Con. & Fxd. Chgs. ....		41.75	900.00	34.15
Timber Fire Protection:			41.75	
Salaries and Wages.....	1,061.40	5,268.36	9,400.00	4,131.64
Other Expense .....	11,794.95	140,574.86	140,600.00	25.14
Reforestation:				
Salaries and Wages.....	450.00	3,150.00	4,500.00	1,350.00
Services Other than Per. ....			1,650.00	1,650.00
Supplies .....			300.00	300.00
Equipment .....		129.60	200.00	70.40
Wh. Pine Blis. Rust Con. ....			60,000.00	30,823.30
Supplies .....		7.00		
Rents, Con. & Fxd. Chgs. ....		29,169.70		
Lava Hot Springs:				
Capital Outlay .....			10,000.00	22.58
Salaries and Wages.....		445.60		

## REPORT OF STATE AUDITOR

## DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances  
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## SHOWN BY DEPARTMENTS AND INSTITUTIONS

(Continued)

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	1931-1932 Total Appropri'n's	Balance in Appropri'n's Sep. 30, 1932
Services Other than Per. ....		67.53		
Struc. & Non-Struc. Imp. ....		9,464.29		
Law Enforcement:			15,264.99	8,964.68
Kilowatt Hour Tax .....				
Salaries and Wages.....		3,877.99		
Services Other than Per. ....		1,907.74		
Supplies .....		84.03		
Equipment .....		107.80		
Rents, Con. & Fxd. Chgs. ....		322.75		
Motor Vehicle Registration				
Salaries and Wages.....	30.90			
Occupational License:				
Salaries and Wages.....	1,437.69	16,328.00	23,090.00	6,762.00
Services Other than Per. ....	989.88	5,046.16	8,183.00	3,136.84
Supplies .....	39.35	379.19	542.00	162.81
Equipment .....		642.70	650.00	7.30
Rents, Con. & Fxd. Chgs. ....	52.50	731.72	875.00	143.28
Law Library:				
Salaries and Wages.....	858.99	5,990.40	6,872.00	881.60
Services Other than Per. ....	59.35	552.69	810.00	257.31
Supplies .....	12.55	301.88	426.00	124.12
Equipment .....		2,907.86	5,702.00	2,794.14
Rents, Con. & Fxd. Chgs. ....	381.60	1,923.75	2,280.00	356.25
Repair, Lewiston Library.....			3,130.00	601.55
Services Other than Per. ....		193.70		
Struc. & Non-Struc. Imp. ....		2,334.75		
Legislature—21st Session:				
Salaries and Wages.....		59,058.00	62,800.00	3,742.00
Other Expense .....		27,451.38	33,660.00	6,208.62
Legislature—Extra Session:				
Salaries and Wages.....		7,477.50	8,000.00	522.50
Other Expense .....		1,014.75	8,000.00	6,985.25
Lewiston St. Normal School:				
Salaries and Wages.....	26,312.70	156,712.10	206,777.00	50,064.90
Services Other than Per. ....	2,129.10	17,786.16	21,503.95	3,717.79
Supplies .....	602.36	13,757.37	14,939.91	1,182.54
Equipment .....	10,478.54	11,583.36	12,259.45	676.09
Struc. & Non-Struc. Imp. ....	4,380.61	14,443.56	14,850.00	406.44
Land .....		1,590.00	1,590.00	
Rents, Con. & Fxd. Chgs. ....	6.47	2,599.17	2,600.00	.83
Lieutenant Governor:				
Salaries and Wages.....		80.64	500.00	419.36
Services Other than Per. ....		44.32	500.00	455.68
Mine Inspector:				
Salaries and Wages.....	1,125.00	8,134.80	9,450.00	1,315.20
Services Other than Per. ....	3,138.66	5,216.93	9,250.00	4,033.07
Supplies .....	22.84	112.25	175.00	62.75
Equipment .....	60.75	247.00	350.00	103.00
Rents, Con. & Fxd. Chgs. ....		52.27	85.00	32.73

## DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances  
For Reporting Period October 1, 1930, to September 30, 1932.

## SHOWN BY DEPARTMENTS AND INSTITUTIONS

(Continued)

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	1931-1932 Total Appropriations	Balance in Appropriations Sep. 30, 1932
Print. & Dis. Mining Laws in Pamphlet Form:				
Services Other than Per.		800.00	800.00	
Mineral Exhibit			250.00	208.50
Services Other than Per.	45.00	1.50		
Supplies	35.78			
Equipment		40.00		
Misc. Appropriations:				
Codification of Statutes and Codes of Idaho		10,000.00	50,000.00	40,000.00
Coeur d'Alene River and Lake Commission		881.56	3,000.00	2,118.44
Com. on Uni. St. Laws	25.00			
Curlew & Malad Vly. Wt. Resources Investigation		2,000.00	2,000.00	
Idaho Ins. Commission	911.07			
Idaho-Wyo. Boundary Line Commission		176.29	676.88	500.59
Insane & Fbl. Minded Ex.	433.65	316.31	2,086.60	1,770.23
Relief, Eugene N. Lister		950.00	1,200.00	250.00
Payment of Liens Agnst. St.-Own. Land—Payette	2,000.00			
Public Inst. Improvement	358.57	66.75	1,501.40	1,434.65
Soldiers Memorial			24,336.58	24,336.58
Snake Riv. Chan. Imp.	1,900.50	2,182.34	5,000.00	2,817.66
St. Hos. So. Con. Fund.		59.85	500.00	440.15
Relief Eva B. Steunenberg	150.00	1,050.00	1,300.00	250.00
Misc. Relief & Deficiency:				
Adjutant General		799.59	799.59	
Capitol Maintenance		302.10	302.10	
Motor Fuels, Tax Relief		461.72	461.72	
Reclamation		5.00	5.00	
Secretary of State		1,256.50	1,256.50	
State Hospital South		6,392.28	6,392.28	
Timber Fire Protection		46,906.64	46,906.64	
Wh. Pine Blis. Rust Con.		4,666.45	4,666.45	
Vocational Education		105.55	105.55	
Official Bonds:				
Rents, Con. & Fxd. Chgs.		5,344.38	5,346.73	2.35
Penitentiary:				
Salaries and Wages	42.00	25,005.26	39,080.00	14,074.74
Services Other than Per.	3,827.67	24,869.69	26,189.96	1,320.27
Supplies	11,115.42	68,703.29	76,317.52	7,614.23
Equipment	57.16	5,170.04	7,290.00	2,119.96
Struc. & Non-Struc. Imp.		138.75	6,000.00	5,861.25
Debts, Rfd., & Indems.		600.00	1,000.00	400.00
Rewards	300.00			
Rents, Con. & Fxd. Chgs.	320.00	7,558.91	8,411.44	852.53
Eagle Island Farm:				
Salaries and Wages		6,700.29	8,400.00	1,699.71

## DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances  
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## SHOWN BY DEPARTMENTS AND INSTITUTIONS

(Continued)

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	1931-1932 Total Appropriations	Balance in Appropriations Sep. 30, 1932
Services Other than Per.		2,361.65	3,731.46	1,369.81
Supplies		10,638.17	11,682.80	1,044.63
Equipment		4,172.77	4,440.36	267.59
Land			5,300.00	5,300.00
Rents, Con. & Fxd. Chgs.		787.15	1,296.37	509.22
Public Investments:				
Salaries and Wages	2,700.00	18,579.57	21,900.00	3,320.43
Services Other than Per.	1,038.08	2,524.76	5,261.26	2,736.50
Supplies	93.81	265.43	575.00	309.57
Equipment	102.50	178.15	200.00	21.85
Rents, Con. & Fxd. Chgs.		1,188.74	1,188.74	
Public Utilities:				
Administration:				
Salaries and Wages	6,760.43	44,346.47	54,480.00	10,133.53
Services Other than Per.	2,288.08	8,149.91	11,650.00	3,500.09
Supplies	274.32	982.58	1,100.00	117.42
Equipment	162.19	1,077.24	1,150.00	72.76
Rents, Con. & Fxd. Chgs.	325.00	741.78	1,030.00	288.22
Rate Making:				
Salaries and Wages	1,174.35	6,234.08	7,550.00	1,315.92
Services Other than Per.	1,887.45	5,626.67	6,828.00	1,201.33
Supplies	57.21	290.03	350.00	59.97
Equipment		111.60	200.00	88.40
Rents, Con. & Fxd. Chgs.		72.00	72.00	
Railroad & Tel. Valuations:				
Salaries and Wages			3,000.00	3,000.00
Services Other than Per.			1,800.00	1,800.00
Rents, Con. & Fxd. Chgs.	200.00	200.00	200.00	
Public Welfare:				
Administration:				
Salaries and Wages	5,895.00	40,389.56	48,360.00	7,970.44
Services Other than Per.	341.05	10,641.02	12,900.00	2,258.98
Supplies	228.43	2,108.50	2,500.00	391.50
Equipment	7.25	1,589.75	2,000.00	410.25
Rents, Con. & Fxd. Chgs.	76.00	393.49	400.00	6.51
Child Hygiene:				
Salaries and Wages		2,080.65	3,400.00	1,319.35
Services Other than Per.		384.75	895.00	510.25
Supplies		24.10	24.25	.15
Equipment		75.75	75.75	
Rents, Con. & Fxd. Chgs.			5.00	5.00
Tuberculosis Hosp. Act:				
Medical Services		2,226.13	3,600.00	1,373.87
Hospitalization		9,842.01	21,400.00	11,557.99
Vaccines and Toxins			2,500.00	1,030.00
Supplies		1,470.00		
V. D. Control:				
Services Other than Per.	13.00	362.35	550.00	187.65
Supplies	126.89	4,645.01	4,850.00	204.99
Equipment		98.00	100.00	2.00

## DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances  
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SHOWN BY DEPARTMENTS AND INSTITUTIONS

(Continued)

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	1931-1932 Total Appropriations	Balance in Appropriations Sep. 30, 1932
Public Works:				
Administration:				
Salaries and Wages.....	2,580.00	15,803.61	20,880.00	5,076.39
Services Other than Per.	625.27	338.66	2,950.00	2,611.34
Supplies .....	12.00	16.80	150.00	133.20
Equipment .....		87.50	100.00	12.50
Rents, Con. & Fxd. Chgs.		96.09	125.00	28.91
Capitol Maintenance:				
Salaries and Wages.....	5,532.12	36,395.24	44,840.00	8,444.76
Services Other than Per.	3,706.85	23,235.68	25,600.00	2,364.32
Supplies .....	1,824.46	8,368.73	11,777.56	3,408.83
Equipment .....	131.40	2,340.55	2,800.00	459.45
Struc. & Non-Struc. Imp.	23.00	3,393.16	8,000.00	4,606.84
Rents, Con. & Fxd. Chgs.	9.42	586.23	900.00	313.77
Heyburn Park:				
Salaries and Wages.....	5.70	2,560.30	3,000.00	439.70
Services Other than Per.	73.69	517.70	1,055.00	537.30
Supplies .....		456.33	900.00	443.67
Equipment .....	753.86	64.00	180.00	116.00
Struc. & Non-Struc. Imp.	5,920.25	6,571.05	6,700.00	128.95
Rents, Con. & Fxd. Chgs.		54.47	65.00	10.53
Purchasing Agent:				
Salaries and Wages.....	1,125.00	4,242.35	6,150.00	1,907.65
Services Other than Per.	158.24	1,527.72	2,100.00	572.28
Supplies .....		188.47	480.00	291.53
Equipment .....		21.34	150.00	128.66
Rents, Con. & Fxd. Chgs.		100.00	100.00	
Reclamation:				
Administration:				
Salaries and Wages.....	5,705.00	28,175.50	45,920.00	17,744.50
Services Other than Per.	4,138.29	5,862.96	12,056.47	6,193.51
Supplies .....	323.46	1,603.11	1,800.00	196.89
Equipment .....	175.42	1,376.22	2,370.00	993.78
Rents, Con. & Fxd. Chgs.	18.25	314.58	400.00	85.42
Carey Act Relief:				
Relief .....	32.47	160.90	19,944.51	19,783.61
Investigation & Survey of Wt. Resources of Clarks Fk. of Columbia River:				
Investigation to Include Navigation Possibilities of Snake River			13,209.23	11,533.10
Salaries and Wages.....		1,320.00		
Services Other than Per.		339.56		
Supplies .....		16.57		
U. S. Geological Survey:			30,000.00	10,944.62
Salaries and Wages.....	6,651.34	14,018.62		
Services Other than Per.	1,215.53	2,658.56		
Supplies .....	2,838.94	1,467.68		
Equipment .....	653.34	645.07		

## DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances  
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SHOWN BY DEPARTMENTS AND INSTITUTIONS

(Continued)

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	1931-1932 Total Appropriations	Balance in Appropriations Sep. 30, 1932
Debts, Rfids. & Indems.....		60.70		
Rents, Con. & Fxd. Chgs.		204.75		
Secretary of State:				
Salaries and Wages.....	2,908.36	25,253.92	29,480.00	4,226.08
Services Other than Per.	969.07	5,024.68	6,676.50	1,651.82
Supplies .....	175.38	548.85	1,350.00	801.15
Equipment .....		505.40	600.00	94.60
Rents, Con. & Fxd. Chgs.		79.11	102.20	23.09
Print. Con. Amendments:		3,476.00	4,000.00	524.00
Soldiers Home:				
Salaries and Wages.....		13,385.36	17,252.74	3,867.38
Services Other than Per.	290.75	5,204.42	5,295.20	90.78
Supplies .....	3,589.39	14,044.44	14,121.52	77.08
Equipment .....	10.15	1,805.30	2,500.00	694.70
Struc. & Non-Struc. Imp.		749.86	7,000.00	6,250.14
Rents, Con. & Fxd. Chgs.		2,444.67	2,750.00	305.33
State Hospital North:				
Salaries and Wages.....	2,960.20	37,661.38	42,320.00	4,658.62
Services Other than Per.	2,841.06	11,927.37	16,178.00	4,250.63
Supplies .....	5,481.05	43,463.48	58,155.40	14,691.92
Equipment .....	450.50	8,502.54	10,900.00	2,397.46
Struc. & Non-Struc. Imp.	607.22	5,780.07	16,050.00	10,269.93
Rents, Con. & Fxd. Chgs.	1,150.00	1,196.65	3,100.00	1,903.35
State Hospital South:				
Salaries and Wages.....	2,881.47	35,212.37	52,211.82	16,999.45
Services Other than Per.	744.08	16,881.98	22,574.74	5,692.76
Supplies .....	4,440.52	50,002.09	76,063.08	26,060.99
Equipment .....	543.04	7,523.89	22,550.00	15,026.11
Struc. & Non-Struc. Imp.	282.27	1,618.58	2,000.00	381.42
Debts, Rfids. & Indems.....			300.00	300.00
Rents, Con. & Fxd. Chgs.	1,344.65	5,159.82	7,711.90	2,552.08
State School and Colony:				
Salaries and Wages.....	6,535.15	48,242.31	66,520.00	18,277.69
Services Other than Per.	1,050.03	4,217.16	10,152.57	5,935.41
Supplies .....	10,634.11	24,323.64	46,055.03	21,731.39
Equipment .....	2,442.97	7,479.99	9,910.00	2,430.01
Struc. & Non-Struc. Imp.	1,202.15	24,492.63	28,350.00	3,857.37
Rents, Con. & Fxd. Chgs.	1,568.23	4,983.54	8,405.00	3,421.46
Supreme Court:				
Salaries and Wages.....	12,774.93	72,606.33	85,490.00	12,883.67
Services Other than Per.	690.59	3,910.41	5,005.00	1,094.59
Supplies .....	215.85	655.79	773.00	117.21
Equipment .....	15.75	191.00	300.00	109.00
Rents, Con. & Fxd. Chgs.		71.39	148.52	77.13
Contingent:			1,000.00	769.92
Services Other than Per.	103.33	155.33		
Supplies .....	21.68	28.05		
Equipment .....	206.46	46.70		
Traveling Library:				
Salaries and Wages.....	1,276.50	8,600.00	9,800.00	1,200.00



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## SHOWN BY DEPARTMENTS AND INSTITUTIONS

(Continued)

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	1931-1932 Total Appropri'n's	Balance in Appropri'n's Sep. 30, 1932
Services Other than Per.	397.82	990.72	1,150.00	159.28
Supplies	8.02	39.11	125.00	85.89
Equipment	919.83	4,626.58	5,400.00	773.42
Rents, Con. & Fxd. Chgs.		10.89	12.00	1.11
Treasurer:				
Salaries and Wages	3,043.34	18,998.32	22,740.00	3,741.68
Services Other than Per.	1,004.45	1,705.04	2,450.00	744.96
Supplies	128.72	520.91	950.00	429.09
Equipment		620.65	800.00	179.35
Rents, Con. & Fxd. Chgs.	3.40	955.39	1,300.00	344.61
University of Idaho:				
Administration:				
Salaries and Wages	50,690.58	958,325.63	1,000,000.00	41,674.37
Services Other than Per.	21,141.01	139,926.95	150,000.00	10,073.05
Supplies	49,818.01	140,577.12	197,000.00	56,422.88
Equipment	29,232.73	59,764.57	75,000.00	15,235.43
Struc. & Non-Struc. Imp.	11,692.21	29,610.12	35,000.00	5,389.88
Land		6,500.00	6,500.00	
Rents, Con. & Fxd. Chgs.	3,298.96	21,067.68	22,004.20	936.52
Agricul. Exp. Stations:				
Salaries and Wages	57.65	26,098.03	27,720.00	1,621.97
Services Other than Per.	267.64	3,243.79	3,904.00	660.21
Supplies	118.66	9,059.67	9,933.00	873.33
Equipment	19.95	2,733.49	3,642.00	908.51
Struc. & Non-Struc. Imp.		1,922.07	2,000.00	77.93
Rents, Con. & Fxd. Chgs.		2,712.45	2,721.00	8.55
Pure Seed:				
Salaries and Wages	1,569.55	6,182.70	7,405.00	1,222.30
Services Other than Per.	108.00	1,197.71	1,370.00	172.29
Supplies		51.44	80.00	28.56
Equipment		75.05	85.00	9.95
Rents, Con. & Fxd. Chgs.		790.00	1,060.00	270.00
Rodent Control:				
Salaries and Wages		1,587.72	2,000.00	412.28
Services Other than Per.	105.09	1,378.40	2,050.00	671.60
Supplies	818.34	4,731.23	4,875.00	143.77
Equipment	854.63	492.41	1,030.00	537.59
Rents, Con. & Fxd. Chgs.	1.25	25.50	45.00	19.50
University of Idaho, S. B.:				
Salaries and Wages	26,822.13	284,570.31	307,999.38	23,429.07
Services Other than Per.		7,782.14	29,836.15	2,599.92
Supplies	7,047.20	36,379.52	39,290.26	2,910.74
Equipment	9,000.22	34,513.45	37,672.14	3,158.69
Struc. & Non-Struc. Imp.	1,380.19	13,352.06	13,722.73	370.67
Land	2,471.60	11,954.47	13,051.70	1,097.23
Rents, Con. & Fxd. Chgs.	1,709.63	6,612.69	8,990.80	2,378.11
Veterans' Welfare Com.:				
Salaries and Wages	1,650.00	12,854.87	15,610.00	2,755.13
Services Other than Per.	466.84	1,353.92	2,225.00	871.08
Supplies	28.01	152.81	175.00	22.19

## DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances  
For Reporting Period October 1, 1930, to September 30, 1932

## SHOWN BY DEPARTMENTS AND INSTITUTIONS

(Continued)

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	1931-1932 Total Appropri'n's	Balance in Appropri'n's Sep. 30, 1932
Equipment	475.50	204.50	225.00	20.50
Rents, Con. & Fxd. Chgs.	5,437.04	42,436.41	56,820.41	14,384.00
Vocational Education:				
Salaries and Wages	120.00	9,314.17	9,745.00	430.83
Services Other than Per.	2,636.15	3,525.15	5,450.00	1,924.85
Supplies	123.56	244.89	300.00	55.11
Equipment	115.57	273.13	330.00	56.87
Rents, Con. & Fxd. Chgs.	5,255.48	4,507.73	10,762.00	6,254.27
Vocational Rehabilitation:				
Salaries and Wages	112.50	3,810.00	3,995.00	185.00
Services Other than Per.	394.84	804.21	1,227.00	422.79
Supplies		6.60	6.60	
Equipment	72.57	73.23	73.23	
Rents, Con. & Fxd. Chgs.	1,147.89	8,495.56	9,601.17	1,105.61
Totals	\$739,996.91	\$4,857,811.31	\$6,053,094.70	\$1,195,283.39

1929-1930 Series Warrants.....\$ 739,996.91  
Cancelled Warrants ..... 6,864.06  
Reissuance of Cancelled Warrants..... 69.57

\$5,604,741.85

Plus 1927-1928 Series Warrants issued during the Bien-  
nium which are not shown in the above statement of  
warrants issued ..... 5,816.37

\$5,610,558.22

NOTE—The 1931-1932 total appropriations shown above do not always agree with the figures shown in the 1931 Session Laws for the reason that some appropriation statutes provide for the additions of receipts, while others provide for automatic reduction of appropriations in an amount equal to that expended out of interest funds. Transfers authorized by law between appropriations are also reflected in figures as reported.

The total appropriations shown, represent the actual amount that has been available for disbursements up to the date of this report.

## REPORT OF STATE AUDITOR

## TOTAL PAYMENTS FROM GENERAL FUND

October 1, 1930 to September 30, 1932

1929-1930 Series Warrants.....	\$ 752,746.91
1931-1932 Series Warrants.....	4,857,811.31
Less Warrants Cancelled during this Biennium.....	\$5,610,558.22
	7,329.65
Interest paid on Registered General Fund Warrants.....	\$5,603,228.57
Transfers Authorized by the Legislature to Special Funds:	92,994.44
Sheep Inspection Fund.....	\$10,000.00
State Land Water Maintenance.....	5,000.00
	15,000.00
Interest on Treasury Notes paid from General Treasury Note Redemption Fund.....	\$5,711,223.01
	80,936.17
Grand Total .....	\$5,792,159.18

## UNEXPENDED OLD APPROPRIATION BALANCES

Added to 1931-1932 Appropriations

Insane and Feeble Minded Expense.....	\$ 295.60
Eva B. Steunenberg Relief.....	100.00
Idaho-Wyoming Boundary Line Commission.....	676.88
Soldiers' Memorial .....	24,336.58
Columbia and Snake River Investigations.....	13,209.23
Carey Act Relief.....	19,944.51
Veterans' Welfare Commission.....	3,546.68
	\$62,109.48

## SUMMARY OF GENERAL FUND APPROPRIATIONS 1931-1932

January 1, 1931 to September 30, 1932

Legislative Appropriation 1931, General Fund.....	\$5,828,237.83
Legislative Appropriation, Extra Session Legislature.....	16,000.00
Balance in Continuing Appropriations.....	62,109.48
Refunds and Receipts (Add to Appropriation by Law).....	148,562.28
Transfer from 1929-1930 Appropriation (Bureau of Mines and Geology).....	4.40
Transfer from 1929-1930 Appro. (Secretary of State).....	31.50
Transfer from Carey Act Trust.....	56.47
Deficiency Appropriation Expenditures.....	\$ 60,895.83
Department and Institutions Appro. Expenditures.....	4,796,915.48
Balances in Appropriations, September 30, 1932.....	1,195,283.39
Interest Earnings of Endowment Funds, designated by law to reduce appropriations 1929-1930 Interest Earnings Soldiers' Home.....	1,907.26
Totals .....	\$6,055,001.96
	\$6,055,001.96

## TRANSFERS ORDERED BY LEGISLATURE FROM GENERAL FUND TO SPECIAL FUNDS 1931-1932

State Land Water Maintenance.....	\$ 5,000.00
Sheep Inspection .....	10,000.00
Totals .....	\$15,000.00

## REPORT OF STATE AUDITOR

## DISBURSEMENTS FROM SPECIAL FUNDS,

For Reporting Period October 1, 1930, to September 30, 1932

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	Grand Total
Abortion Eradication:			\$ 3,726.55
Salaries and Wages.....	\$ .....	\$ 3,662.15	
Services Other than Personal.....		64.40	
Adjutant General's Contingent:			26,460.01
Salaries and Wages.....		11,108.78	
Services Other than Personal.....	45.00	8,278.49	
Supplies .....	41.14	3,413.01	
Equipment .....		115.50	
Debts, Refunds and Indemnities.....		824.69	
Rents, Contributions and Fixed Chgs.....	247.50	658.50	
Losses and Contingencies.....	98.48	1,628.92	
Agricultural Inspection:			253,703.42
Salaries and Wages.....	35,248.22	126,276.94	
Services Other than Personal.....	15,065.79	52,139.16	
Supplies .....	1,752.41	6,603.49	
Equipment .....	1,647.15	2,218.73	
Debts, Refunds and Indemnities.....	550.46	8,446.94	
Rents, Contributions and Fixed Chgs.....	300.98	3,453.15	
Athletic:			12,617.53
Salaries and Wages.....	605.00	4,215.00	
Services Other than Personal.....	225.66	2,028.62	
Supplies .....	2.29	8.87	
Equipment .....	1,767.96	3,085.51	
Rents, Contributions and Fixed Chgs.....	250.00	428.62	
Bar Commission:			5,294.08
Salaries and Wages.....	258.45	2,138.98	
Services Other than Personal.....	405.67	2,463.98	
Supplies .....	2.35	14.65	
Rents, Contributions and Fixed Chgs.....	10.00		
Bee Inspection:			3,188.09
Salaries and Wages.....	362.35	1,591.45	
Services Other than Personal.....	309.16	912.98	
Supplies .....		7.85	
Debts, Refunds and Indemnities.....		4.30	
Carey Act Trust.....	876.59	1,200.43	
Endowments:			2,077.02
Agriculture College			113,909.83
Trust Accounts .....	34,100.00	79,809.83	
Charitable Institutions			183,411.14
Trust Accounts .....	17,141.87	166,269.27	
State Hospital South			46,273.71
Trust Accounts .....	4,680.00	41,593.71	
Normal School			102,048.34
Refunds .....		10.00	
Trust Accounts .....	8,570.00	93,468.34	
Penitentiary			145,797.95
Trust Accounts .....	25,527.75	120,270.20	
Public School			1,331,887.34
Refunds .....		27.60	
Trust Accounts .....	200,484.44	1,131,375.30	
School of Science			44,907.24
Trust Accounts .....	7,500.00	37,407.24	
University			175,192.90
Trust Accounts .....		175,192.90	

## REPORT OF STATE AUDITOR

## DISBURSEMENTS FROM SPECIAL FUNDS,

For Reporting Period October 1, 1930, to September 30, 1932  
(Continued)

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	Grand Total
Endowments (Expendable):			
Public Building:			
Services Other than Personal		68.25	108.74
Supplies	8.00	20.70	
Debts, Refunds and Indemnities		11.79	
Experimental Fertilizer:			
Services Other than Personal		8.00	8.00
Farm Mortgage:			
Salaries and Wages	75.00	105.00	37,084.89
Services Other than Personal	450.20	1,617.94	
Supplies		65.59	
Structural and Non-Structural Imp.		172.00	
Debts, Refunds and Indemnities		4,647.53	
Rents, Contributions and Fixed Chgs.	6,775.01	23,176.62	
Fish and Game:			
Salaries and Wages	34,063.28	194,763.24	440,815.48
Services Other than Personal	11,560.39	70,818.39	
Supplies	11,493.48	65,336.77	
Equipment	2,026.38	19,883.19	
Structural and Non-Structural Imp.	408.35	14,878.00	
Land	106.20	8,028.80	
Debts, Refunds and Indemnities	37.90	1,059.63	
Rents, Contributions and Fixed Chgs.	1,271.78	5,079.70	
Forest Protection:			
Trust Accounts	25,765.94	198,761.85	224,527.79
Foresters' Special:			
Rents, Contributions and Fixed Chgs.	723.16		723.16
Game Warden's Predatory Animal:			
Salaries and Wages	375.00	9,224.05	11,040.92
Services Other than Personal	15.25	1,267.01	
Supplies	3.50	125.51	
Rents, Contributions and Fixed Chgs.		30.60	
Glanders Indemnity:			
Debts, Refunds and Indemnities		427.50	427.50
Heyburn Park:			
Salaries and Wages	175.00	3,191.66	3,730.47
Services Other than Personal		193.77	
Supplies	34.17		
Rents, Contributions and Fixed Chgs.	25.60	110.27	
Idaho State Inst. Improvement 1927-28			522.31
North Idaho Sanitarium:			
Structural and Non-Structural Imp.	522.31		
Industrial Administration:			
Salaries and Wages	4,938.36	30,548.52	45,729.90
Services Other than Personal	2,364.56	4,566.27	
Supplies	481.48	753.21	
Equipment	196.60	1,521.52	
Rents, Contributions and Fixed Chgs.		359.38	
Relief		1,072.00	1,072.00
Interest (From Endowment Funds):			
Agricultural College:			
Refunds	32.85	85.86	69,161.52
Trust Accounts	6,579.05	62,463.76	

## REPORT OF STATE AUDITOR

## DISBURSEMENTS FROM SPECIAL FUNDS,

For Reporting Period October 1, 1930, to September 30, 1932  
(Continued)

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	Grand Total
Albion State Normal School:			33,499.96
Salaries and Wages	11,336.62	1,438.81	
Services Other than Personal	4,853.51	4,995.44	
Supplies	3,197.30	2,245.68	
Equipment	1,802.00	1,919.67	
Structural and Non-Structural Imp.	1,057.89	101.67	
Rents, Contributions and Fixed Chgs.	69.00	482.37	
Charitable Institutions:			336.54
Refunds		336.54	
Deaf and Blind School:			2,238.55
Salaries and Wages		17.00	
Services Other than Personal		569.24	
Supplies		603.49	
Equipment		1,026.72	
Rents, Contributions and Fixed Chgs.		22.10	
Industrial Training School:			34,401.90
Salaries and Wages	2,193.22	4,813.25	
Services Other than Personal	1,507.46	4,432.86	
Materials		720.71	
Supplies	8,094.31	11,624.04	
Equipment	34.15	69.94	
Rents, Contributions and Fixed Chgs.	4.70	907.26	
Lewiston State Normal School:			37,759.66
Salaries and Wages	2.50	262.54	
Services Other than Personal	3,390.54	18,552.58	
Supplies	3,763.71	6,642.13	
Equipment	1,485.41	2,093.98	
Structural and Non-Structural Imp.	421.46		
Rents, Contributions and Fixed Chgs.	390.36	754.45	
Normal School:			20.59
Refunds		20.59	
Penitentiary:			58,691.91
Salaries and Wages	6,486.00	32,507.51	
Services Other than Personal	1,826.55	6,448.18	
Supplies	558.85	7,903.42	
Equipment	75.00	751.99	
Structural and Non-Structural Imp.		18.05	
Debts, Refunds and Indemnities		50.00	
Rents, Contributions and Fixed Chgs.	880.00	1,186.36	
Public School:			1,070,649.82
Refunds		1,980.87	
Trust Accounts		1,068,668.95	
School of Science:			52,398.61
Refunds	1.38	180.58	
Trust Accounts	3,921.38	48,295.27	
Soldiers Home:			17,297.58
Salaries and Wages	1,344.23	6,325.69	
Services Other than Personal		555.53	
Supplies	930.64	7,634.81	
Equipment		373.36	
Structural and Non-Structural Imp.	7.00	59.65	
Rents, Contributions and Fixed Chgs.	66.67		

## DISBURSEMENTS FROM SPECIAL FUNDS,

For Reporting Period October 1, 1930, to September 30, 1932

(Continued)

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	Grand Total
State Hospital North:			
Salaries and Wages.....	5,362.34	23,067.56	31,320.40
Supplies .....		2,147.75	
Equipment .....	300.00	442.75	
State Hospital South:			
Salaries and Wages.....	5,475.30	23,740.70	42,761.46
Services Other than Personal.....	2,589.93	2,678.25	
Supplies .....	1,006.05	1,849.09	
Equipment .....	4,901.50	13.56	
Structural and Non-Structural Imp.....		144.66	
Debts, Refunds and Indemnities.....	97.44	47.56	
Rents, Contributions and Fixed Chgs.....		217.42	
University of Idaho, Southern Branch:			
Salaries and Wages.....	22,483.28	2,949.10	29,348.58
Services Other than Personal.....		957.25	
Supplies .....		2,438.76	
Equipment .....		327.99	
Structural and Non-Structural Imp.....		7.20	
Rents, Contributions and Fixed Chgs.....		185.00	
University of Idaho:			
Refunds .....	50.63	377.99	86,187.41
Trust Accounts .....	7,873.90	77,884.89	
Lava Hot Springs:			
Salaries and Wages.....	1,245.22	9,918.94	19,882.00
Services Other than Personal.....	736.07	1,962.32	
Supplies .....	724.71	1,044.99	
Equipment .....	94.65	868.89	
Structural and Non-Structural Imp.....	892.26	1,673.50	
Rents, Contributions and Fixed Chgs.....	208.00	512.45	
Loan Expense:			
Trust Accounts .....	2,500.18	12,312.10	14,812.23
Motor Fuels:			
Refunds .....		374,153.23	374,153.23
Motor Vehicle:			
Salaries and Wages.....	14,061.63	87,054.41	208,371.00
Services Other than Personal.....	20,958.37	44,128.47	
Supplies .....	4,415.61	19,571.01	
Equipment .....	3,231.53	11,401.80	
Structural and Non-Structural Imp.....	3.70		
Debts, Refunds and Indemnities.....		11.00	
Rents, Contributions and Fixed Chgs.....	173.15	3,360.32	
National Forest Reserve:			
Trust Accounts .....		298,602.32	298,602.32
Penitentiary Farm:			
Services Other than Personal.....	62.50	39.58	2,990.60
Supplies .....	194.77	82.97	
Equipment .....	8.00	268.06	
Structural and Non-Structural Imp.....		2,334.72	
Penitentiary Improvement:			
Salaries and Wages.....	3,467.00	2,549.60	30,039.57
Services Other than Personal.....	660.63	750.19	

## DISBURSEMENTS FROM SPECIAL FUNDS,

For Reporting Period October 1, 1930, to September 30, 1932

(Continued)

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	Grand Total
Supplies .....	4,978.10	1,787.92	
Equipment .....	848.82	899.87	
Structural and Non-Structural Imp.....	2,311.85	11,259.89	
Debts, Refunds and Indemnities.....	38.20		
Rents, Contributions and Fixed Chgs.....	482.15	81.75	990.43
Penitentiary Library:			
Supplies .....	132.66	603.77	
Equipment .....	51.50	202.50	
Pest Abatement:			
Trust Accounts .....		38.50	38.50
Sheep Inspection:			
Salaries and Wages.....	3,627.00	22,110.00	34,166.10
Services Other than Personal.....	1,188.80	6,982.48	
Supplies .....	1.80	3.25	
Rents, Contributions and Fixed Chgs.....		252.77	
Soldiers Home Federal Aid:			
Salaries and Wages.....	2,450.00	6,318.14	14,884.43
Services Other than Personal.....	521.69	3.50	
Supplies .....	1,037.58	3,574.36	
Equipment .....		61.55	
Structural and Non-Structural Imp.....	899.74	17.87	
Southern Idaho Demonstration Farm:			
Salaries and Wages.....	303.00	1,226.50	3,114.04
Services Other than Personal.....	508.87	262.17	
Supplies .....	67.61	331.98	
Equipment .....	32.00	167.20	
Rents, Contributions and Fixed Chgs.....	33.95	180.76	
State Aeronautics:			
Salaries and Wages.....		225.00	225.00
State Aeronautics:			
Salaries and Wages.....	1,200.97	7,239.54	44,076.99
Services Other than Personal.....	894.90	3,954.89	
Supplies .....	274.07	3,013.65	
Equipment .....	2.10	5,688.32	
Structural and Non-Structural Imp.....	87.02	18,529.63	
Rents, Contributions and Fixed Chgs.....	259.15	2,932.75	
State Asylum and Sanitarium:			
Trust Accounts .....		147.77	147.77
State Bank Trust:			
Trust Accounts .....	550.10	417.50	967.60
State Highway:			
Salaries and Wages.....	279,325.88	1,904,679.79	11,587,760.05
Services Other than Personal.....	52,475.65	156,995.12	
Supplies .....	89,485.39	487,269.32	
Equipment .....	89,595.62	269,616.57	
Structural and Non-Structural Imp.....	1,484,368.21	6,296,857.20	
Land .....	2,232.00	105,340.08	
Debts, Refunds and Indemnities.....	101,159.60	151,160.30	
Rents, Contributions and Fixed Chgs.....	18,980.79	98,201.13	
Reissuance of Cancelled Warrants.....		17.40	
State Hospital South Construction:			
Salaries and Wages.....		8,582.50	133,331.59

## REPORT OF STATE AUDITOR

## DISBURSEMENTS FROM SPECIAL FUNDS,

For Reporting Period October 1, 1930, to September 30, 1932  
(Continued)

Department or Institution	1929-1930 Warrants Series	1931-1932 Warrants Series	Total Grand
Services Other than Personal		1,078.99	
Structural and Non-Structural Imp.		123,670.10	
State Insurance:			
Administration:			
Salaries and Wages	7,388.26	54,880.26	82,236.16
Services Other than Personal	2,461.57	9,645.27	
Supplies	822.70	2,925.38	
Equipment	113.05	2,496.87	
Rents, Contributions and Fixed Chgs.	85.00	1,417.80	
Compensation	121,243.66	803,922.18	925,165.84
Investment	14,420.85	178,788.54	193,209.39
State Land Assessments:			3,142.55
Rents, Contributions and Fixed Chgs.		3,142.55	
State Land Water Maintenance:			12,645.59
Salaries and Wages		11.00	
Services Other than Personal		55.50	
Supplies		72.61	
Rents, Contributions and Fixed Chgs.	2,661.84	9,844.64	
State Law Library:			11,574.24
Salaries and Wages	17.50	25.00	
Services Other than Personal	5.61	10.60	
Supplies		2.63	
Equipment	1,302.67	9,785.23	
Rents, Contributions and Fixed Chgs.		425.00	
State Predatory Animal:			96,718.51
Salaries and Wages	4,452.76	24,185.01	
Services Other than Personal	13,241.79	48,104.43	
Supplies	662.02	5,703.45	
Equipment		174.05	
Rents, Contributions and Fixed Chgs.		195.00	
Suspense Funds:			
Agriculture:			167.10
Refunds		167.10	
Escheat:			317.41
Refunds		317.41	
Game Warden's:			280.00
Refunds		280.00	
Land Commissioner:			8,079.04
Refunds	188.91	7,890.13	
Law Enforcement:			694.00
Refunds	170.00	524.00	
Penitentiary Shirt Factory:			6,375.82
Salaries and Wages		3,075.00	
Services Other than Personal	427.35	2,869.15	
Supplies		4.32	
Public Investments:			549.60
Refunds		549.60	
Reclamation:			250.00
Refunds		250.00	
Treasurer:			3,600.00
Refunds		3,600.00	

## REPORT OF STATE AUDITOR

## DISBURSEMENTS FROM SPECIAL FUNDS,

For Reporting Period October 1, 1930, to September 30, 1932  
(Continued)

Department or Institution	1929-1930 Series Warrants	1931-1932 Series Warrants	Grand Total
Teachers Registration:			194.73
Salaries and Wages	42.50		
Services Other than Personal		127.88	
Supplies	10.35	3.00	
Equipment		11.00	
Treasurer's Cancelled Checks:			22.23
Refunds	.68	21.55	
Tuberculosis Eradication Indemnity:			7,631.89
Refunds	355.15	7,265.07	
Reissuance of Cancelled Warrants	11.67		
Weights and Measures Inspection:			6,667.63
Salaries and Wages		2,067.50	
Services Other than Personal		3,959.62	
Supplies		484.22	
Equipment		108.94	
Debts, Refunds and Indemnities		3.00	
Rents, Contributions & Fixed Chgs.		44.35	
Totals	\$2,942,481.92	15,967,954.11	18,910,436.03
1929-1930 Series Warrants		2,942,481.92	
		18,910,436.03	
Plus Warrants issued during this bien- nium and cancelled and which do not show in the above statement of War- rants issued		10,095.46	
		18,920,531.49	

## REPORT OF STATE AUDITOR

## SUMMARIZED REPORT OF CASH RECEIPTS AND DISBURSEMENTS

October 1, 1930 to September 30, 1932

Cash Balance in Treasury October 1, 1930.....	\$ 3,088,792.34	
Less Warrants outstanding, October 1, 1930.....	1,267,217.03	
Balance in Funds, October 1, 1930.....		\$ 1,821,575.31

## RECEIPTS

Cash apportioned to funds.....	\$33,228,333.56	
Less dishonored checks.....	8,380.41	
Net Cash Receipts.....		33,219,953.15
		\$35,041,528.46

## DISBURSEMENTS

Warrants Drawn .....	\$24,531,089.71	
Less Cancelled Warrants .....	17,946.22	\$24,513,143.49
Bond paid by Treasurer (State) .....		1,290,800.00
Treasury Notes paid (General Fund) .....		2,749,875.00
Treasury Notes paid (State Highway) .....		297,000.00
Bonds paid by Treasurer (Irrigation Districts) .....		3,031.57
Bonds Refunded (State) .....		1,605,000.00
Interest on Bonds (State) .....		373,691.35
Interest on Bonds (Irrigation Districts) .....		33,037.34
Interest on Treasury Notes (General Fund) .....		80,936.17
Interest on Treasury Notes (State Highway) .....		89,274.84
Interest on Registered Warrants (General Fund) .....		92,994.44
Sight Drafts paid (Revolving Funds) .....		1,998,930.66
Endowment Debentures paid By Treasurer .....		11,055.39
Miscellaneous payments by Treasurer .....		622,231.96
Cash Balance in Treasury, September 30, 1932.....	\$ 1,664,958.03	
Less Warrants Outstanding September 30, 1932.....	384,431.78	
Balance in Funds, September 30, 1932.....		1,280,526.25
		\$35,041,528.46



# CONDENSED SUMMARY OF ALL STATE RECEIPTS AND DISBURSEMENTS

October 1, 1930 to September 30, 1932

RECEIPTS				DISBURSEMENTS			
Source	General Fund	Special Fund	Total	Purpose	General Fund	Special Fund	Total
Property Taxes .....	\$1,380,662.38	\$ 3,932,104.34	\$ 5,312,766.72	General Government .....	\$ 794,764.27	\$ 11,682.98	\$ 806,447.25
Inheritance Taxes .....	61,770.75		61,770.75	Protection to Person and Property.....	543,714.04	300,569.23	844,283.27
Motor Fuels Tax (Inc. Aero. Gas Tax) .....		5,682,882.15	5,682,882.15	Development and Conservation of			
Kilowatt Tax .....	282,666.09		282,666.09	Natural Resources .....	267,492.40	854,540.50	1,122,032.90
Express Companies Tax .....	6,456.31		6,456.31	Conservation of Health and Sanitation .....	96,572.89	19,882.00	116,454.89
Auto Transportation Tax .....		20,629.31	20,629.31	Charities, Hospitals and Corrections.....	1,002,526.46	342,674.11	1,345,200.57
Oleomargarine Tax .....	5,286.30		5,286.30	Education .....	2,639,577.44	100,802.93	2,740,380.37
Income Tax .....	98,505.71		98,505.71	Recreation and Historical .....	26,841.95	3,730.47	30,572.42
Premium Tax, Director of Insurance.....	415,532.74		415,532.74	Soldiers Welfare .....	109,330.20	32,182.01	141,512.21
Corporation Tax, Secretary of State .....	167,750.45		167,750.45	Administration of Public Trust and			
Motor Vehicle Licenses.....		436,163.55	436,163.55	Investment Funds .....	101,264.49		101,264.49
Licenses, Fees and Earnings.....	466,821.50	443,469.68	910,291.18	Highways .....		11,587,760.05	11,587,760.05
Miscellaneous Sales .....	53,494.49	23,704.12	77,198.61	Interest (State Bonds).....		397,366.19	397,366.19
Refunds .....	6,372.37	6,871.69	13,244.06	Interest (Treasury Notes) .....		146,536.17	146,536.17
Reimbursement to Revolving Funds.....		2,029,264.15	2,029,264.15	Interest (Registered General Fund			
Repayment of Monies advanced (Farm				Warrants) .....	92,994.44		92,994.44
Mortgage, State Land Water Main-				Sight Drafts Paid (Revolving Funds,			
tenance, Etc.) .....		60,800.68	60,800.68	Vocational Education Funds) State			
Licenses and Permits (Fish & Game) .....		359,163.75	359,163.75	Treasurer .....		2,102,411.36	2,102,411.36
Miscellaneous (Fish and Game).....		19,716.02	19,716.02	Investments Purchased and Farm			
Land Sales .....		230,209.35	230,209.35	Loans Made .....		2,336,637.84	2,336,637.84
Timber Sales .....		169,984.18	169,984.18	National Forest Reserve (Apportioned			
Int. on Land and Timber Sale Con.....		181,396.68	181,396.68	to Counties) .....		298,602.32	298,602.32
Lease Rentals (Land Department).....		264,959.07	264,959.07	Public School Interest (Apportioned			
Ins. Premiums. (State Ins. Manager).....		720,049.04	720,049.04	to Counties) .....		1,068,668.95	1,068,668.95
U. S. Government:				Agricultural College, School of Science			
Federal Aid, State Highway.....		4,767,280.78	4,767,280.78	and University Interest Funds dis-			
National Forest Reserve.....		298,602.32	298,602.32	bursed to University of Idaho.....		207,018.25	207,018.25
Miscellaneous .....	15,580.83	126,387.20	141,968.03	Trust Accounts, (Forest Protection			
Counties, Cities, Highway Districts				Fund, Irrigation and Reservoir Dis-			
(State Highway money).....		1,041,487.70	1,041,487.70	tricts, Bar Commission, Etc.) .....		1,271,055.18	1,271,055.18
Sale of Inv. & Repay. on Farm Loans .....		2,158,557.99	2,158,557.99	Refunds .....		17,026.67	17,026.67
Int. on Endowment Fund Investments .....		1,072,572.82	1,072,572.82	Motor Fuels Refunds .....		374,153.23	374,153.23
Int. on State Ins. Fund Investments.....		114,773.30	114,773.30	Misc. Payments by State Treasurer.....		565,875.56	565,875.56
Int. on Investments (State Treasurer) .....	94,095.04	22,679.62	116,774.66	Bonds and Treasury Notes paid (In-			
Int. on Daily Bank Bal. (State Treas.) .....	64,838.58	9,933.02	74,771.60	cluding Refunding Bonds).....		5,942,675.00	5,942,675.00
Sale of Treasury Notes and Bonds				Warrants that were issued and later			
(State Treasurer) .....	3,250,000.00	1,855,000.00	5,105,000.00	Cancelled, and which are not shown			
*Suspense .....		7,226.62	7,226.62	in any of the above totals.....	12,750.00	10,095.46	22,845.46
Miscellaneous .....	2,025.14	124,447.50	126,472.64	Dishonored Checks charged against			
Trust Refund Receipts.....		676,158.25	676,158.25	Funds .....	296.97	8,083.44	8,380.41
Cancelled Warrants .....	7,329.65	10,616.57	17,946.22	Miscellaneous .....	15,724.08	83,449.31	99,173.39
	\$6,379,188.33	\$26,867,091.45	\$33,246,279.78		\$5,703,849.63	\$28,083,479.21	\$33,787,328.84

\*This total represents the actual amount that came into the Fund and which has not been transferred out.

## RECONCILIATION

Cash Balance in the State Treasury, October 1, 1930..\$	3,088,792.34	
Less Outstanding Warrants, October 1, 1930.....	1,267,217.03	
Balance in Funds, October 1, 1930.....	\$ 1,821,575.31	
Plus Receipts .....	33,246,279.78	\$35,067,855.09
Less Disbursements .....		33,787,328.84
Balance in Funds, September 30, 1932.....		\$ 1,280,526.25
Plus Outstanding Warrants, September 30, 1932.....		384,431.78

## ACCOUNTS WITH APPROPRIATIONS OUT OF SPECIAL FUNDS

January 1, 1931, to September 30, 1932.

	Appropriations	Expenditures	Balance
Industrial Administration .....	\$ 48,162.00	\$ 37,748.90	\$ 10,413.10
Lava Hot Springs .....	40,000.00	15,981.09	24,018.91
State Aeronautics .....	2,600.00	225.00	2,375.00
State Insurance Manager .....	110,330.00	71,365.58	38,964.42
	\$201,092.00	\$125,320.57	\$ 75,771.43

## THE FOLLOWING AMOUNTS HAVE BEEN ADDED TO THE RESPECTIVE APPROPRIATIONS OF THE GENERAL FUND

Between October 1, 1930, and September 30, 1932.

	Receipts Added to 1929-1930 Appropri'n After October 1, 1930	Receipts Added to 1931-1932 Appropri'n, Jan. 1, 1931, to Sept. 30, 1932	Totals
Albion State Normal School .....	\$ 1,534.40	\$ 9,676.13	\$ 11,210.53
Deaf and Blind School .....	271.86	2,803.55	3,075.41
Idaho Industrial Training School .....	9,155.09	38,743.81	47,898.90
State Hospital South .....	740.67	7,282.08	8,022.75
Lewiston State Normal School .....	4,394.56	12,649.30	17,043.86
State Hospital North .....	411.00	170.40	581.40
Penitentiary .....	1,540.41	6,168.92	7,709.33
Eagle Island Prison Farm .....		13,310.99	13,310.99
Soldiers' Home .....	11.00	416.72	427.72
State School and Colony .....	523.51	1,294.15	1,817.66
Southern Branch, University of Idaho .....	2,808.72	46,416.36	49,225.08
Finance (Blue Sky) .....	309.50	7,633.04	7,942.54
	\$ 21,700.72	\$146,565.45	\$168,266.17



## AMOUNTS FROM SPECIAL FUNDS

Which Automatically Reduce the Appropriations From the General Fund for the Following Institutions During the Reporting Period October 1, 1930, to September 30, 1932

	Endowment Interest & Federal Aid Reducing Appropriations		Totals
	October 1, 1930, to December 31, 1930	Dec., 1930, Receipts, Reducing 1931-1932 Appropri'n	
Insane Asylum Interest.....	\$ 4,913.40	\$.....	\$ 4,913.40
State Hospital North Interest.....	4,547.76	.....	4,547.76
Penitentiary Interest.....	8,530.56	.....	8,530.56
Soldiers Home Interest.....	935.16	1,907.26	2,842.42
Soldiers Home Federal Aid.....	2,070.00	.....	2,070.00
Totals.....	\$ 20,996.88	\$ 1,907.26	\$ 22,904.14

BONDED INDEBTEDNESS OF STATE OF IDAHO  
September 30, 1932

Purpose	Option	Series	Int. Rate	Amount Outstand'g	Total
Capitol Bldg.....	Serial after 10 years	1919	4.75%	\$ 630,000.00	\$ 955,000.00
Capitol Bldg. Refunding.....	Serial	1925	4.25%	325,000.00	
Idaho State Inst. Improv.					305,000.00
1921 Refunding.....	Serial after 5 years	1931	3.75%	235,000.00	
Lava Hot Springs					
1921 Refunding.....	Serial after 5 years	1931	3.75%	70,000.00	
Idaho State Highway					1,657,700.00
Second Issue.....	10/20	1917	4.25%	289,700.00	
Idaho State Highway					
Third Issue.....	Serial after 10 years	1919	4.75%	139,000.00	
Idaho State Highway					348,500.00
Refunding, 1st Issue.....	Serial	1925	4.25%	59,000.00	
Idaho State Highway					
Refunding, 4th Issue.....	Serial	1931	4.25%	780,000.00	
Idaho State Highway					603,000.00
Refunding, 4th Issue.....	Serial	1931	4.00%	390,000.00	
Educational Inst. Improv.....	10/20	1925	4.00%	265,000.00	
Lava Hot Springs Improv.....	2/20	1925	4.10%	35,000.00	
State General Refunding.....	Serial	1925	4.25%	48,500.00	348,500.00
Idaho State Inst. Improv.....	2/20	1927	4.25%	353,000.00	
State Hospital South					
Construction.....	2/20	1931	4.25%	250,000.00	
				\$3,869,200.00	\$3,869,200.00

## BONDS ISSUED BETWEEN OCTOBER 1, 1930, AND SEPTEMBER 30, 1932

Purpose	Option	Interest Rate	Amount
State Hospital South Construction.....	2/20	4.25%	\$ 250,000.00

BONDED INDEBTEDNESS OF THE STATE  
September 30, 1932

Bonded Indebtedness October 1, 1930.....	\$4,910,000.00
Bonds issued October 1, 1930 to September 30, 1932.....	250,000.00
	\$5,160,000.00
Less Bonds paid October 1, 1930 to September 30, 1932.....	1,290,800.00
Bonded debt, September 30, 1932.....	\$3,869,200.00

BALANCE IN SINKING FUNDS  
September 30, 1932

General Interest and Sinking.....	\$ 96,175.92
Public Building Interest and Sinking.....	99,577.77
State Highway Redemption, Second Issue.....	113,360.40
State Highway Redemption, Third Issue.....	64,436.66
Total.....	\$ 373,550.75

## BONDS REFUNDED

October 1, 1930 to September 30, 1932

Idaho State Institutions Improvement.....	1921	5½% to 3¾%	\$ 235,000.00
Lava Hot Springs Improvement.....	1921	5½% to 3¾%	70,000.00
State Highway, Fourth Issue.....	1921	5 % to 4 %	390,000.00
State Highway, Fourth Issue.....	1921	5 % to 4¼%	910,000.00
Total.....			\$1,605,000.00

## BONDS PAID BETWEEN OCTOBER 1, 1930 AND SEPTEMBER 30, 1932

Purpose	Option	Series	Interest Rate	Amount Paid
Deaf and Blind School.....	10/20	1911M	4 %	\$ 5,000.00
Northern Idaho Insane Asylum.....	10/20	1911O	4 %	15,000.00
University of Idaho.....	10/20	1911	4 %	75,000.00
Idaho State Institutions Improv.....	10/20	1921	5½%	3,500.00
State Highway, Second Issue.....	10/20	1917	4¼%	76,300.00
State Highway, Third Issue.....	Serial after 10 yrs.	1919	4¾%	40,000.00
State Highway, Fourth Issue.....	10/20	1921	5 %	700,000.00
Capitol Building.....	Serial after 10 years	1919	4¾%	180,000.00
Capitol Building Refunding.....	Serial	1925	4¼%	50,000.00
State General Refunding.....	Serial	1925	4¼%	8,000.00
State Highway, First Refunding.....	Serial	1925	4¼%	8,000.00
State Highway Refunding, 1931.....	Serial	1931	4¼%	130,000.00
Total.....				\$1,290,800.00

## REPORT OF STATE AUDITOR

## GENERAL FUND TREASURY NOTE ACCOUNT

October 1, 1930, to September 30, 1932

	Principal		Interest	
	Dr.	Cr.	Dr.	Cr.
Balance, October 1, 1930.....	\$1,000,000.00	\$ .....	\$ 40,400.00	\$ .....
Treasury Notes Issued.....	3,250,000.00	.....	111,608.33	.....
Treasury Notes paid.....	.....	2,749,875.00	.....	80,936.17
Discount, Interest saved.....	.....	125.00	.....	238.83
Balance, Sept. 30, 1932.....	.....	1,500,000.00	.....	70,833.33
	\$4,250,000.00	\$4,250,000.00	\$ 152,008.33	\$ 152,008.33

## STATE HIGHWAY TREASURY NOTE ACCOUNT

October 1, 1930, to September 30, 1932

	Principal	
	Dr.	Cr.
Balance, October 1, 1930.....	\$1,000,000.00	.....
Treasury Notes paid.....	.....	\$ 297,000.00
Balance, September 30, 1932.....	.....	708,000.00
	\$1,000,000.00	\$1,000,000.00

## FISH AND GAME LICENSE ACCOUNT

October 1, 1930 to September 30, 1932

	Dr.	Cr.
Balance, October 1, 1930.....	\$ 214,328.25	\$ .....
Licenses Charged to Game Warden.....	668,300.15	.....
Printers Samples.....	.....	654.00
Licenses missing in pads.....	.....	1.90
Complimentary Licenses.....	.....	919.60
Samples to Wyoming Game Commission.....	.....	225.15
Destroyed licenses allowed by Board of Examiners.....	.....	57.95
Unused licenses returned.....	.....	274,636.80
Licenses sold.....	.....	357,401.25
Balance, September 30, 1932.....	.....	248,731.75
	\$ 882,628.40	\$ 882,628.40

## REPORT OF STATE AUDITOR

## DIRECTOR OF INSURANCE LICENSE ACCOUNT

October 1, 1930 to September 30, 1932

	Dr.	Cr.
Balance, October 1, 1930.....	\$ 11,015.00	\$ .....
Licenses charged to Director of Insurance.....	123,465.00	.....
Printers samples.....	.....	729.00
Unused licenses returned, affidavits.....	.....	17,035.00
Licenses sold.....	.....	99,715.00
Balance, September 30, 1932.....	.....	17,001.00
	\$ 134,480.00	\$ 134,480.00

## CHARITABLE INSTITUTIONS ENDOWMENT FUND INVESTMENTS

Statement of Operations

October 1, 1930 to September 30, 1932

## CLASSIFICATION AND OPERATION OF THE STATE INSURANCE FUND INVESTMENTS

October 1, 1930, to September 30, 1932

	Investm'ts Oct. 1, 1930	New Invstm'ts.	Principal Paid	Interest Collected	Investm'ts Sep. 30, 1932
St. Treasury Notes.....	\$ 25,000.00	\$ .....	\$ 25,000.00	\$ 527.75	\$ .....
School Dist. Bonds.....	33,108.00	14,705.82	47,813.82	1,233.45	.....
Highway Bonds.....	219,300.00	26,509.72	21,915.12	25,840.26	223,894.60
City & Vil. Bonds.....	580,055.00	41,043.73	137,616.15	55,812.99	483,482.58
Irrigation Bonds.....	8,550.00	.....	.....	630.00	8,550.00
County Bonds.....	239,832.57	28,314.16	21,561.73	24,830.63	246,585.00
Mortgage Notes.....	55,915.78	5,927.12	7,256.17	2,123.88	54,586.73
Land Sale	.....	.....	.....	.....	.....
Certificate.....	.....	3,735.95	725.00	303.75	3,010.94
County Warrants.....	8,968.27	38,233.44	27,519.92	1,279.79	19,681.79
School District	.....	.....	.....	.....	.....
Warrants.....	8,965.09	20,316.69	22,213.80	878.76	7,067.98
Highway District	.....	.....	.....	.....	.....
Warrants.....	4,736.38	2,060.68	6,438.76	262.23	358.30
Irrigation District	.....	.....	.....	.....	.....
Warrants.....	799.88	3,092.31	2,063.36	108.61	1,828.83
City and Village	.....	.....	.....	.....	.....
Warrants.....	17,170.07	17,429.81	23,275.48	1,639.75	11,324.40
	\$1,202,401.04	\$201,369.42	\$343,399.31	\$115,471.85	\$1,060,371.15

**AGRICULTURAL COLLEGE ENDOWMENT FUND INVESTMENTS**  
Statement of Operations  
October 1, 1930 to September 30, 1932

**STATE BONDS AND TREASURY NOTES:**

Total October 1, 1930.....	\$ 30,000.00	
Bonds and Notes Purchased.....		\$ 30,000.00
Bonds and Notes Redeemed and Sold.....		
Total September 30, 1932.....		\$ 30,000.00

**SCHOOL DISTRICT BONDS:**

Total October 1, 1930.....	\$335,779.14	
Bonds Purchased.....	40,850.00	\$376,629.14
Bonds Redeemed and Sold.....		75,701.04
Total September 30, 1932.....		300,928.10

**FARM LOANS:**

Total October 1, 1930.....	\$193,733.72	
Public Investments Correction.....	1,105.76	
	\$192,627.96	
Farm Loans Made.....	72,800.00	\$265,427.96
Farm Loans Charged Off.....	4,750.00	
Farm Loans Paid.....	20,925.45	
Farm Loans Foreclosed.....	3,300.00	28,975.45
Total September 30, 1932.....		236,452.51
Total Investments September 30, 1932.....		\$567,380.61

**CHARITABLE INSTITUTIONS ENDOWMENT FUND INVESTMENTS**  
Statement of Operations  
October 1, 1930, to September 30, 1932

**STATE BONDS AND TREASURY NOTES:**

Total October 1, 1930.....	\$ 67,500.00	
Bonds and Notes Purchased.....		\$ 67,500.00
Bonds and Notes Redeemed and Sold.....		23,500.00
Total September 30, 1932.....		\$ 44,000.00

**SCHOOL DISTRICT BONDS:**

Total October 1, 1930.....	\$624,235.25	
Bonds Purchased.....	83,100.00	\$707,335.25
Bonds Redeemed and Sold.....		77,452.80
Total September 30, 1932.....		\$629,882.45

**FARM LOANS:**

Total October 1, 1930.....	\$378,993.50	
Public Investments Correction.....	1,095.50	
	377,898.00	
Farm Loans Made.....	99,160.00	\$477,058.00
Farm Loans Paid.....	41,804.78	
Farm Loans Foreclosed.....	21,978.86	63,783.64
Total September 30, 1932.....		413,274.36
Total Investments September 30, 1932.....		\$1,087,156.81

## NORMAL SCHOOL ENDOWMENT FUND INVESTMENTS

## Statement of Operations

October 1, 1930 to September 30, 1932

## STATE BONDS AND TREASURY NOTES:

Total October 1, 1930.....	\$ 64,000.00	
Bonds and Notes Purchased.....		\$ 64,000.00
Bonds and Notes Redeemed and Sold.....	34,000.00	
Total September 30, 1932.....		\$ 30,000.00

## SCHOOL BONDS:

Total October 1, 1930.....	\$249,335.68	
Bonds Purchased.....	48,400.00	\$297,735.68
Bonds Redeemed and Sold.....	42,986.96	
Total September 30, 1932.....		\$254,748.72

## FARM LOANS:

Total October 1, 1930.....	\$268,487.80	
Public Investments Correction.....	1,670.88	
Farm Loans Made.....	270,158.68	
	52,880.52	\$323,039.20
Farm Loans Paid.....	17,364.36	
Farm Loans Foreclosed.....	16,200.00	33,564.36
Total September 30, 1932.....		\$289,474.84
Total Investments September 30, 1932.....		\$574,223.56

## PENITENTIARY ENDOWMENT FUND INVESTMENTS

## Statement of Operations

October 1, 1930 to September 30, 1932

## STATE BONDS AND TREASURY NOTES:

Total October 1, 1930.....	\$ 77,000.00	
Bonds and Notes Purchased.....	25,000.00	\$102,000.00
Bonds and Notes Redeemed and Sold.....	37,000.00	
Total September 30, 1932.....		\$ 65,000.00

## SCHOOL BONDS:

Total October 1, 1930.....	\$187,649.75	
Bonds and Notes Purchased.....	98,194.00	\$285,843.75
Bonds Redeemed and Sold.....	15,102.00	
Total September 30, 1932.....		\$270,741.75

## FARM LOANS:

Total October 1, 1930.....	\$139,139.42	
Public Investments Correction.....	1,800.00	
Farm Loans Made.....	137,339.42	
	20,148.10	\$157,487.52
Farm Loans Paid.....	32,060.59	
Farm Loans Foreclosed.....	9,247.00	41,307.59
Total September 30, 1932.....		\$116,179.93
Total Investments September 30, 1932.....		\$451,921.68

## PUBLIC SCHOOL ENDOWMENT FUND INVESTMENTS

## Statement of Operations

October 1, 1930 to September 30, 1932

## STATE BONDS AND TREASURY NOTES:

Total October 1, 1930.....	\$1,058,700.00	
Bonds and Notes Purchased.....	385,000.00	\$1,443,700.00
Bonds and Notes Redeemed and Sold.....		156,700.00
Total September 30, 1932.....		\$1,287,000.00

## SCHOOL BONDS:

Total October 1, 1930.....	\$5,002,772.90	
Bonds Purchased .....	846,600.00	\$5,849,372.90
Bonds Redeemed and Sold .....		581,178.23
Total September 30, 1932.....		\$5,268,194.67

## U. S. BONDS AND NOTES:

Total October 1, 1930.....	\$ 288,000.00	
Bonds and Notes Purchased.....		\$ 288,000.00
Bonds and Notes Redeemed and Sold.....		\$ 288,000.00
Total September 30, 1932.....		

## FARM LOANS:

Total October 1, 1930.....	\$1,131,415.91	
Public Investments Correction.....	11,780.38	
Farm Loans Made.....	1,143,196.29	
	87,999.55	\$1,231,195.84
Farm Loans Paid.....	121,137.52	
Farm Loans Foreclosed.....	68,880.00	190,017.52
Total September 30, 1932.....		\$1,041,178.32
Total Investments September 30, 1932.....		\$7,596,372.99

## SCHOOL OF SCIENCE ENDOWMENT FUND INVESTMENTS

## Statement of Operations

October 1, 1930 to September 30, 1932

## STATE BONDS AND TREASURY NOTES:

Total October 1, 1930.....	\$ 67,000.00	
Bonds and Notes Purchased.....		\$ 67,000.00
Bonds and Notes Redeemed and Sold.....		10,000.00
Total September 30, 1932.....		\$ 57,000.00

## SCHOOL BONDS:

Total October 1, 1930.....	\$201,156.00	
Bonds Purchased .....	25,000.00	\$226,156.00
Bonds Redeemed and Sold.....		11,334.00
Total September 30, 1932.....		\$214,822.00

## FARM LOANS:

Total October 1, 1930.....	\$151,190.04	
Public Investments Correction.....	500.00	
Farm Loans Made.....	150,690.04	
	19,530.00	\$170,220.04
Farms Loans Paid .....	10,887.04	
Farm Loans Foreclosed.....	7,750.00	18,637.04
Total September 30, 1932.....		\$151,583.00
Total Investments September 30, 1932.....		\$423,405.00

STATE HOSPITAL SOUTH ENDOWMENT FUND INVESTMENTS  
Statement of Operations  
October 1, 1930 to September 30, 1932

## STATE BONDS AND TREASURY NOTES:

Total October 1, 1930.....	\$ 35,000.00	
Bonds and Notes Purchased.....		\$ 35,000.00
Bonds and Notes Redeemed and Sold.....	10,000.00	
Total September 30, 1932.....		\$ 25,000.00

## SCHOOL DISTRICT BONDS:

Total October 1, 1930.....	\$115,733.28	
Less Unreturned Advances.....	88.40	
	115,644.88	
Bonds Purchased.....	36,180.00	\$151,824.88
Bonds Redeemed and Sold.....	13,349.16	
Total September 30, 1932.....		\$138,475.72

## FARM LOANS:

Total October 1, 1930.....	\$113,348.35	
Public Investments Correction.....	4,700.00	
	108,648.35	
Farm Loans Made.....	9,803.10	\$118,451.45
Farm Loans Paid.....	12,284.64	
Farm Loans Foreclosed.....	12,900.00	25,184.64
Total September 30, 1932.....		\$ 93,266.81
Total Investments September 30, 1932.....		\$256,742.53

UNIVERSITY ENDOWMENT FUND INVESTMENTS  
Statement of Operations  
October 1, 1930 to September 30, 1932

## STATE BONDS AND NOTES:

Total October 1, 1930.....	\$ 96,500.00	
Bonds and Notes Purchased.....		\$ 96,500.00
Bonds and Notes Redeemed and Sold.....	10,000.00	
Total September 30, 1932.....		\$ 86,500.00

## SCHOOL DISTRICT BONDS:

Total October 1, 1930.....	\$513,662.66	
Bonds Purchased.....	111,400.00	\$625,062.66
Bonds Redeemed and Sold.....	69,192.18	
Total September 30, 1932.....		\$555,870.48

## U. S. BONDS AND NOTES:

Total October 1, 1930.....	\$ 12,000.00	
Bonds and Notes Purchased.....		\$ 12,000.00
Bonds and Notes Redeemed and Sold.....	12,000.00	
Total September 30, 1932.....		

## FARM LOANS:

Total October 1, 1930.....	\$159,853.71	
Public Investments Correction.....	4,250.00	
	155,603.71	
Farm Loans Made.....	62,329.28	\$217,932.99
Farm Loans Paid.....	15,137.91	
Farm Loans Foreclosed.....	15,389.88	30,527.79
Total September 30, 1932.....		\$187,405.20
Total Investments September 30, 1932.....		\$829,775.68

CLASSIFICATION AND OPERATION OF ENDOWMENT  
FUND INVESTMENTS

October 1, 1930 to September 30, 1932

STATE BONDS AND TREASURY NOTES:

Total October 1, 1930.....	\$ 1,495,700.00	
Bonds and Notes Purchased.....	410,000.00	\$ 1,905,700.00
Bonds and Notes Redeemed and Sold.....	281,200.00	
Total September 30, 1932.....		\$ 1,624,500.00

U. S. BONDS AND TREASURY NOTES:

Total October 1, 1930.....	\$ 300,000.00	
Bonds and Notes Purchased.....		\$ 300,000.00
Bonds and Notes Redeemed and Sold.....	300,000.00	
Total September 30, 1932.....		

SCHOOL DISTRICT BONDS:

Total October 1, 1930.....	\$ 7,230,324.66	
Less Advances .....	88.40	
	7,230,236.26	
Bonds Purchased .....	1,289,724.00	\$ 8,519,960.26
Bonds Redeemed and Sold.....	886,296.37	
Total September 30, 1932.....		\$ 7,633,663.89

FARM LOANS:

Total October 1, 1930.....	\$ 2,536,162.45	
Farm Loans Made .....	424,650.55	\$ 2,960,813.00
Farm Loans Charged Off.....	4,750.00	
Farm Loans Paid.....	271,602.29	
Farm Loans Foreclosed.....	155,645.74	431,998.03
Total September 30, 1932.....		\$ 2,528,814.97
Total Investments September 30, 1932.....		\$11,786,978.86

STATEMENT OF LAND SALE CERTIFICATES OUTSTANDING

Fund	Balance Due Sep. 30, 1930	Balance Due Sep. 30, 1932
Public School Endowment.....	\$1,979,753.31	\$1,467,015.22
Agricultural College Endowment.....	117,311.96	84,827.45
Charitable Institutions Endowment.....	139,448.21	73,302.35
State Hospital South Endowment.....	71,454.14	48,425.89
Normal School Endowment.....	169,257.56	78,688.17
Penitentiary Endowment .....	182,211.95	101,901.00
Public Buildings Endowment.....	21,815.60	17,043.46
School of Science Endowment.....	66,537.42	27,803.07
University Endowment .....	121,274.41	49,535.69
	\$2,869,064.56	\$1,948,542.30

STATEMENT SHOWING LAND GRANTS AND ALL LANDS SOLD

To September 30, 1932

Name of Grant	Total Acreage in Grant	Acres Sold Sep. 30, 1932	Amount of Sales to Sep. 30, 1932
Public School .....	2,963,698.00	560,540.58	\$9,614,727.23
Agricultural College .....	90,000.00	45,775.11	868,993.63
Charitable Institutions .....	150,000.00	60,345.95	1,099,096.55
State Hospital South.....	50,000.00	18,644.86	336,413.47
Normal School .....	100,000.00	46,511.40	749,070.66
Penitentiary .....	50,000.00	15,635.06	191,065.80
Public Buildings .....	32,000.00	22,279.47	357,542.41
School of Science.....	100,000.00	24,894.80	335,598.35
University .....	96,080.00	43,512.73	642,876.48
	3,631,778.00	838,139.96	\$14,195,384.58

STATEMENT OF TIMBER SOLD

September 30, 1932

	Acres	Purchase Price
To September 30, 1930.....	289,855.29	\$4,458,569.07
From October 1, 1930 to September 30, 1932.....	2,985.00	64,539.25
	289,855.29	\$4,523,108.32

## ENDOWMENT FUND DEBENTURES

October 1, 1930 to September 30, 1932

Name	Amount Certified by Bureau of Pub. Accts. May 5, 1931	Total Debentures September 30, 1932
Agricultural College Endowment.....	\$ 65,592.01	\$ 67,092.01
Charitable Institutions .....	96,393.66	109,654.62
State Hospital South.....	48,914.87	61,853.62
Normal School .....	173,397.55	182,377.24
Penitentiary .....	48,764.47	53,404.43
Public School .....	631,451.66	675,903.13
School of Science.....	64,592.49	67,192.49
University .....	121,318.85	129,891.43
Corrections made as requested by the Bureau of Public Accounts on account of errors made in is- suing Debentures .....	\$1,250,425.56	
	3,362.14	
	\$1,247,063.42	
Debentures issued .....	111,360.94	
	\$1,358,424.36	
Debentures paid .....	11,055.39	
Total September 30, 1932.....		\$1,347,368.97



## STATEMENT SHOWING TAXES DUE FROM COUNTIES

September 30, 1932

County	State and County Licenses	Inherit- ance Taxes	Spray Tax
Ada .....	\$ 103.50	\$ 25.18	\$ 42.22
Adams .....	21.00		
Bannock .....	232.50		
Bear Lake .....	33.50		
Benewah .....	62.50		
Bingham .....	135.00		
Blaine .....	29.50		
Boise .....	8.00		
Bonner .....	70.00	8.36	
Bonneville .....	90.50	101.26	
Boundary .....	37.50		
Butte .....	26.50	48.33	
Camas .....	18.00		
Canyon .....	77.00		1,080.54
Caribou .....	18.00		
Cassia .....	58.50		
Clark .....	15.00		
Clearwater .....	28.50	40.27	
Custer .....	25.50		
Elmore .....	38.00		
Franklin .....	48.00		
Fremont .....	81.50	55.88	
Gem .....	39.00		
Gooding .....	43.00	194.64	
Idaho .....	56.50	4.02	
Jefferson .....	55.50		
Jerome .....	53.00		
Kootenai .....	74.50	210.18	166.74
Latah .....	99.00		
Lemhi .....	26.50		
Lewis .....	65.50		
Lincoln .....	54.00		
Madison .....	64.00		
Minidoka .....	59.50		
Nez Perce .....	121.00	158.22	987.42
Oneida .....	31.00		
Owyhee .....	11.50		
Payette .....	36.50		450.15
Power .....	35.50		
Shoshone .....	111.00		
Teton .....	27.00		
Twin Falls .....	131.00	331.78	174.00
Valley .....	66.00		
Washington .....	68.00		940.12
	\$ 2,586.50	\$ 1,178.12	\$ 3,841.19

\*Overpayment.

## STATEMENT SHOWING TAXES DUE FROM COUNTIES

September 30, 1932

River Survey	Motor Vehicle Licenses	Motor Traffic Fines	1931 State Tax	1932 State Tax	Total
\$ .....	\$ 267.81	\$ .....	\$ 34,837.27	\$ 197,803.15	\$ 233,079.13
	285.34		5,119.99	22,888.09	28,314.42
3,086.76	1,258.94			166,646.97	171,225.17
	270.97			49,823.94	50,128.41
	351.16			43,024.26	43,437.92
			42,516.69	90,953.81	133,605.50
	64.41			31,070.89	31,164.80
	56.78		4,700.45	15,829.73	20,594.96
	169.46	3.45	11,751.32	76,152.07	88,154.66
	510.49		16,330.06	91,019.55	108,051.86
	151.83			33,308.67	33,498.00
	70.55		9,542.73	12,082.64	21,770.75
	68.55		9,594.71	16,826.59	26,507.85
	315.78		31,046.51	134,163.91	166,683.74
	38.95			28,535.49	28,592.44
	366.57	10.35	29,099.55	49,118.59	78,653.56
	83.71			20,414.54	20,513.25
	123.01	2.50	1,526.13	47,135.07	48,855.48
	334.93		7,431.75	17,332.81	25,124.99
				50,783.56	50,821.56
	205.59		15,534.73	48,776.05	64,564.37
	268.27		8,737.48	46,453.28	55,596.41
	342.62			25,002.26	25,383.88
	129.58			46,819.71	47,186.93
	317.49		20,348.11	66,386.14	87,112.26
	502.77		5,213.02	45,244.99	51,016.28
	1,735.54		33,905.28	43,902.36	79,596.18
	478.14		6,825.63	90,440.58	98,195.77
	259.08			88,804.59	89,162.67
	276.46		9,556.20	24,577.22	34,436.38
	81.52		9,918.37	39,445.16	49,510.55
	174.27			32,880.84	33,109.11
	682.13		25,498.62	36,550.44	62,795.19
	260.28		9,133.63	40,767.78	50,221.19
	462.82		14,129.64	102,239.62	118,098.72
	519.66		24,488.96	27,804.38	52,844.00
	60.56		2,381.80	24,626.35	27,080.21
				30,311.23	30,797.88
	206.30			48,160.36	48,402.16
	* 20.46			106,298.35	106,388.89
	490.92		14,399.57	16,320.69	31,238.18
	500.18		25,000.00	142,263.74	168,400.70
	465.53		9,751.08	26,528.16	36,810.77
	403.75			45,648.56	47,060.43
\$ 3,086.76	\$ 13,592.24	\$ 16.30	\$ 438,319.28	\$2,441,167.17	\$2,903,787.56

RECEIPTS FROM COUNTIES OCTOBER 1, 1930, TO SEPTEMBER 30, 1932

Counties	Total Taxation	Inheritance Taxes	District Court Fees	State and County Licenses	Motor Vehicle Licenses	Motor Traffic Fines	Escheats	Pest Abatement	Forest Protection	Foresters Special	American Falls Reservoir District	Mountain Home Irrigation District	Hillsdale Irrigation District	Fines	Total
Ada	\$ 433,861.11	\$ 22,569.74	\$ 3,540.00	\$ 167.50	\$ 48,475.81	\$ 255.94	\$ 250.58								\$ 509,120.68
Adams	50,693.36	158.57	188.00	13.50	2,171.06	27.50									53,251.99
Bannock	371,279.44	1,824.09	2,480.00	271.00	28,286.89	78.80	1,840.34								406,060.56
Bear Lake	109,568.45	173.85	231.00	38.00	4,969.24										114,980.54
Benewah	108,857.72	105.04	272.00	13.50	5,205.70	26.50	583.56		6,240.68	1,447.28				50.00	122,801.98
Bingham	169,484.55	253.00	1,064.00	154.50	15,550.09	70.40					21,713.52				208,290.06
Blaine	78,035.33	261.77	234.00	6.50	3,616.47	12.60									82,166.67
Boise	36,084.66		156.00	7.00	1,758.67	28.10				45.50					38,079.93
Bonner	180,549.36	2,288.04	768.50	56.50	11,798.82	10.90	201.18		7,648.87						203,322.17
Bonneville	199,828.29	860.48	1,508.00	184.00	20,133.80	13.50					2,483.23				225,011.30
Boundary	67,630.25	24.97	345.00	21.00	5,017.41				3,277.31	48.07					76,364.01
Butte	24,358.03	16.40	237.00	24.00	2,051.24										26,686.67
Camas	31,030.55	54.43	143.00	9.00	1,983.12										33,220.10
Canyon	271,485.33	1,865.41	1,548.00	166.00	35,414.28	144.02		52.50							310,675.54
Caribou	62,780.51		178.00	16.00	2,228.63	33.75									65,236.89
Cassia	89,247.94	190.21	871.00	75.00	10,514.31	30.25									100,928.71
Clark	49,199.41	144.38	63.00	16.00	1,104.66		9.27								50,536.72
Clearwater	114,653.22	108.18	384.00	51.00	4,991.46	59.40	227.61		11,598.39	623.91					132,578.37
Custer	39,027.74	60.81	338.00	22.50	2,547.58		157.78								42,154.41
Elmore	118,023.90	83.81	531.00	37.00	5,189.98	2.70	3,007.46				4,183.59	5,158.94			136,218.38
Franklin	92,184.04	185.56	427.00	80.50	7,410.79	2.45									100,290.34
Fremont	101,203.43	331.55	760.00	93.50	8,340.58	31.30									110,760.36
Gem	57,894.49	45.70	458.00	49.00	6,854.02	23.20		44.48							65,368.87
Gooding	103,832.85	179.54	347.00	35.00	6,953.05	17.10					62,306.87				173,671.41
Idaho	140,663.13	8,468.91	662.00	51.50	8,716.51	26.71	1.00		637.67	8.60				10.00	159,246.03
Jefferson	102,279.26	154.83	483.00	67.00	6,276.93	82.70		8.75							109,352.47
Jerome	68,639.28	45.78	660.00	45.00	6,562.77	12.50					90,490.21		31,231.89		197,687.43
Kootenai	204,485.29	4,966.43	1,235.00	109.50	17,504.07	79.87		54.00	8,686.96						237,121.12
Latah	199,893.24	7,626.73	837.00	105.00	17,437.70	43.70			7,185.70	64.51					233,193.58
Lemhi	50,157.62	172.22	428.00	16.50	3,567.82	2.50	30.09								54,374.75
Lewis	81,110.20	173.11	283.00	48.50	4,668.67	6.00									86,289.48
Lincoln	75,841.74		279.00	57.00	3,841.00	4.50									80,023.24
Madison	57,897.04		648.00	45.50	6,396.82	44.50									65,031.86
Minidoka	84,334.19	263.49	511.00	93.00	8,227.33										93,429.01
Nez Perce	215,869.63	3,103.47	1,535.75	152.00	18,839.76	47.70	92.29		13.44	.75					239,654.79
Oneida	40,814.50		446.00	34.00	4,302.23										45,596.73
Owyhee	64,644.81	28.49	207.00	3.50	2,935.03										67,818.83
Payette	74,630.87	1,401.02	559.00	51.50	10,386.93	42.66	6.28								87,078.26
Power	106,680.79		548.00	29.00	4,342.75	15.00					3,113.69				114,729.23
Shoshone	285,079.46	1,562.44	1,316.00	155.00	17,822.73	169.00	2,702.63		6,165.73	484.04					315,457.03
Teton	31,831.54	74.03	151.00	20.50	4,004.68										36,081.75
Twin Falls	304,889.82	1,696.32	3,176.50	131.00	36,686.95	156.30	1,830.51	674.20			95,317.72				444,559.32
Valley	53,623.08		212.00	18.50	3,181.02	2.20									57,036.80
Washington	108,607.27	247.95	637.00	47.00	7,894.19	39.00		103.80		5.00					117,581.21
Totals	\$5,312,766.72	\$ 61,770.75	\$ 31,885.75	\$ 2,888.00	\$ 436,163.55	\$ 1,524.45	\$ 10,940.58	\$ 937.73	\$ 51,454.75	\$ 2,727.66	\$ 279,608.83	\$ 5,158.94	\$ 31,231.89	\$ 60.00	\$6,229,119.60

\*This overdraft due to an overpayment on this account,  
and money later transferred to State Tax account.

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