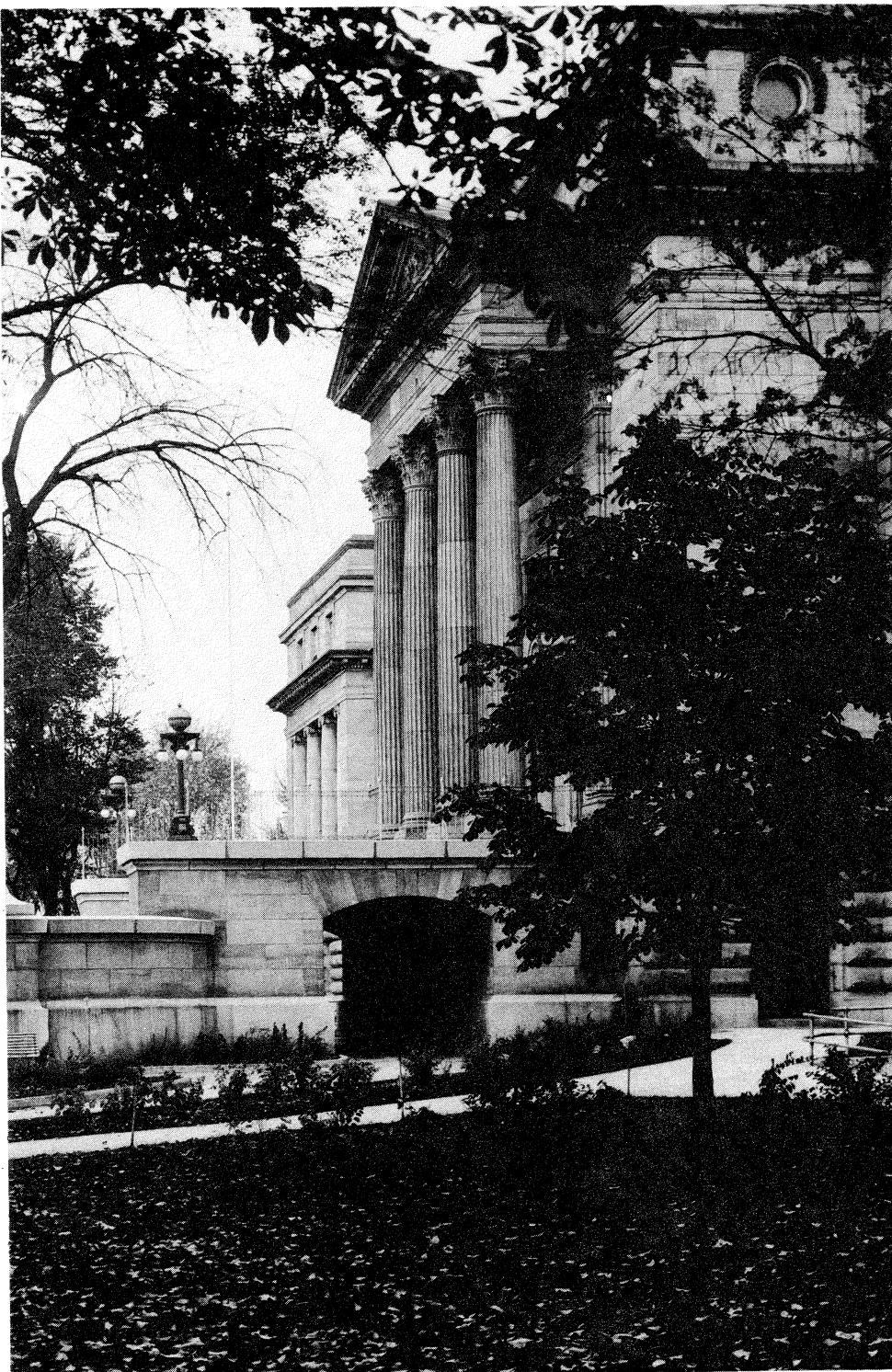


TWENTY-THIRD
BIENNIAL REPORT
of the
STATE AUDITOR
STATE OF IDAHO



OCTOBER 1, 1934
SEPTEMBER 30, 1936

HARRY C. PARSONS, *State Auditor*



STATE CAPITOL, BOISE, IDAHO

LIST OF TERRITORIAL AND STATE AUDITORS OF IDAHO

TERRITORIAL AUDITORS

| | |
|--------------------|-----------|
| John M. Bacon | 1863 |
| B. F. Lambkin | 1863-1864 |
| H. B. Lane | 1864-1967 |
| 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 |
| Harry C. Parsons | 1933-1936 |

PERSONNEL OF THE STATE AUDITOR'S OFFICE

| | |
|-------------------|-----------------------------|
| Harry C. Parsons | State Auditor |
| Orville P. Brooks | Deputy State Auditor |
| Harold F. Rife | Bookkeeper |
| Ruth Lacey | Bookkeeper |
| Dorothy M. Gray | Equalization Clerk |
| N. O. Clemensen | Chief Classification Clerk |
| L. E. Sargent | Junior Classification Clerk |
| L. B. Lyman | Secretary |
| Margaret Holden | Stenographer |

OFFICE OF THE STATE AUDITOR
BOISE, IDAHO

December 1, 1936

The Honorable C. Ben Ross
Governor of Idaho

Dear Sir:

P. to the requirements of Section 65-901, I. C. A., herewith, the Twenty-Third Biennial report of the State Auditor for the period October 1, 1934, to and including September 30, 1936.

This report contains a complete analysis of all of the transactions of the state coming within the scope of this department.

I wish to suggest some new legislation and amendments to existing laws necessary for the betterment of state accounting.

Good state accounting requires the keeping of unencumbered balances in appropriations, thereby keeping all departments and institutions within the bounds of their appropriations. Under the present system purchases are made without any knowledge of unencumbered balances.

Under the present method of appropriating it has been necessary to make approximately one-thousand transfers during the past two years. These transfers waste time and are an expense and inconvenience to all departments and to the State Board of Examiners and certainly have no controlling influence over expenditures. Appropriation bills should be drawn dividing salary and wage classifications into A 1 (certified salaries), and A 2 (extra help.) All other expenditures should be appropriated for under one classification to be designated "Other Expense." The State Auditor should keep the classification of disbursements as otherwise provided by statute, and all departments and institutions should be required to keep the disbursements according to symbol classification as provided for by the Bureau of the Budget. No appropriation should be made by the Legislature for refunds. A general law should be provided stating that when money is erroneously paid into the state treasury such money shall be refunded out of receipts of the same nature by the department.

Amend Section 29-3111, requiring counties to remit the State's portion of motor vehicle license fees to the State Treasurer

monthly, and monthly remittances shall be 12.7% of the total collected for the previous month as indicated by the report of the County Assessor to the State Department of Law Enforcement.

I take pleasure in extending my appreciation to the employees of this office for their faithful service during the past two years.

Yours very truly,

Harry Parsons

State Auditor

FOREWORD

Exhibit 1: "Auditor's Reconciliation with State Treasurer's Account" is a complete summary of all the receipts and disbursements for the State of Idaho, Federal, and miscellaneous funds controlled through the office of the State Auditor. Around this exhibit a detailed analysis of all receipts and disbursements has been compiled. Simplicity has been emphasized in the compilation of this report. An endeavor has been made to give a comprehensive history of the fiscal affairs of the State, in order to make them easily understood.

Exhibit 2: "Cash Receipts All Funds" is a recapitulation of all moneys received into the State Treasury under the control of the State Auditor for the period covered by this report. Included in this exhibit are several items not applicable to the payment of governmental expenses. The Liquor Control Commission received from the sale of liquor \$4,348,687.84. This item is included under miscellaneous sales and receipts in this exhibit. It has cost the Liquor Control Commission for the purchase of liquor \$3,175,457.48. This item should be deducted from the state revenue. A similar situation is found in Sales Tax. \$2,106,578.27 of the collections from this source has been turned over by the state to relief. The item of \$6,834,430.59 received from grants consists principally of Federal allotments for construction of highways and for other public enterprises such as Employment Service, Public Health, National Forest Reserve and Forest Fire Protection. These moneys are expended by the state subject to laws and rules laid down by the Federal Government. If such grants had not been made to Idaho the people of this state would still have had to pay the same proportion in federal taxes without sharing the benefits in accordance with other states. A new public sentiment found expression in laws passed by the Legislatures of 1933 and 1935 when relief for public schools became a necessity. These laws created new sources of moneys to be collected and paid out by the state for the aid of schools and other local taxing units. Under these new laws there has been allocated to public schools, during the period of this report, \$1,052,436.85, derived from the following sources: Chain Store Licenses, Beer Revenue, Mine License Tax, liquor profits and revenue from sales tax. Counties and cities have received \$291,211.39 from liquor profits.

Non-revenue receipts appearing in this exhibit amounting to \$13,610,092.81, have no bearing upon the resources of the State.

The total receipts as shown by this exhibit have been segregated in detail in Exhibits 3 to 9, inclusive, designating the fund into which it has been apportioned, the kind of money received, and the department which made the deposit with the State Treasurer.

Many of the departments and institutions of the state have recourse to both general and special funds. In order that the total disbursements of any department or institution may be ascertained, Exhibit No. 10 has been compiled showing the department or institution making the expenditure, the amount expended from the general fund, the amount expended from special funds and the total of all expenditures by each department or institution within the state. This exhibit also shows the different units of state government, the total cost of each unit and the various departments or institutions coming within each unit.

Exhibits 13 and 14 show conditions of the various appropriations for the Biennium 1935-1936 and with a few exceptions all departments and institutions are operating within their budgets. With 87½ % of the biennium elapsed the Albion State Normal School has spent 94.60% and the Lewiston State Normal School 96.48% of their appropriations. Sufficient funds will be available to operate these schools with the aid of local receipts and endowment fund earnings.

Exhibit 15: "Operation in Funds" is a list of all funds controlled, showing the balance at the beginning of the period, total receipts, total disbursements and the balance at the end of the biennium. It will be noted that the Adjutant General's Contingent Fund has an overdraft at the close of the period. This overdraft was created during 1935 when it became necessary to declare martial law in Teton County to control the strike of pea pickers. In 1936 the overdraft was increased when martial law was ordered in Clearwater County because of the logging strike. An appropriation should be made by the coming Legislature to take care of the registered warrants against this fund which are being held by the State Treasurer.

Exhibit 17 shows the total disbursements for all departments and institutions for the biennium 1933-1934. A few small claims are still pending against appropriations passed for this biennium. All appropriations for 1933-34 will close December 31, 1936,

REPORT OF STATE AUDITOR

and any balance left in the 1933-34 General Fund at that time will be transferred to the current biennium.

Exhibit 19 is a comparison of the property taxes charged against the various counties of the state for the period 1929 to 1936 inclusive. This exhibit also shows the funds to which the tax was allocated.

It is interesting to note that the General State Ad Valorem Tax has been reduced from \$2,250,000.00 in 1929 to \$757,498.88 in 1936. In 1929-30, forty-six percent of the total expenditures from Interest and Sinking funds were expended for the payment of interest and fifty-four percent for the redemption of bonds. In 1935-36, for that period elapsed, an enormous reduction in interest is noted, only eighteen and one-half percent of the total expenditure for Interest and Sinking was for the payment of interest and eighty-one and one-half percent for the payment of bonds.

EXHIBIT 1
SHEET 1AUDITOR'S RECONCILIATION WITH STATE TREASURER'S ACCOUNT
FOR THE PERIOD ENDING
OCTOBER 1, 1934 TO SEPTEMBER 30, 1936

| | |
|--|---------------------|
| Treasurer's Balance September 30, 1934 | \$2,502,590.41 |
| Receipts: | |
| Cash: | |
| Less Returned Checks | \$ 45,527,414.00 |
| Actual Cash | <u>3,856.06</u> |
| Total Available Cash | 45,523,557.94 |
| | 48,026,148.35 |
| Disbursements: | |
| Sight Drafts: | |
| Federal | |
| George Ellzey | 32,243.77 |
| George Reed | 1,133.48 |
| Vocational Education | 64,352.19 |
| Vocational Rehabilitation | <u>20,779.63</u> |
| | 118,509.07 |
| Industrial Special Indemnity | 1,248.00 |
| Revolving Funds | 4,343,671.00 |
| Interest on Bank Balances Paid | |
| U.S. Government on Federal Funds: | |
| George Ellzey | 129.80 |
| George Reed | 13.89 |
| Vocational Education | 119.08 |
| Vocational Rehabilitation | <u>69.03</u> |
| | 331.80 |
| Debentures | |
| Charitable Institutions | 5,724.34 |
| Normal School | 2,221.14 |
| Penitentiary | 612.80 |
| Public School | 26,526.79 |
| State Hospital South | 3,662.50 |
| University | <u>5,639.93</u> |
| | 44,387.50 |
| Bonds and Notes | |
| General Interest & Sinking | 495,140.29 |
| Public Building Interest & Sinking | 230,000.00 |
| State Highway, Second Issue | 81,000.00 |
| State Highway, Third Issue | 40,000.00 |
| Lava Hot Springs | 1,859.71 |
| Liquor Control Act | 100,000.00 |
| General Fund Treasury Notes | 500,000.00 |
| State Highway Treasury Notes | <u>300,000.00</u> |
| | 1,748,000.00 |
| Interest on Bonds & Notes | |
| General Interest & Sinking | 163,220.50 |
| Public Building Interest & Sinking | 56,512.50 |
| State Highway, Second Issue | 1,955.00 |
| State Highway, Third Issue | 7,505.00 |
| Liquor Control Act | 4,875.00 |
| General Fund Treasury Notes | 3,750.00 |
| State Highway Treasury Notes | <u>14,297.50</u> |
| | 252,115.50 |
| Trust Accounts | |
| Miscellaneous Payments: | |
| American Falls Reservoir District | 744,062.05 |
| Hillsdale Irrigation District | 41,127.00 |
| Mt. Home Irrigation District Interest | 151.97 |
| Mt. Home Irrigation District Redemption | <u>81.67</u> |
| | 785,422.69 |
| Interest on General Fund Warrants | 7,726.47 |
| Total Miscellaneous Payments | <u>7,301,412.03</u> |
| Warrants Paid | 36,329,105.75 |
| Total Disbursements | 43,630,517.78 |
| Treasurer's Cash Balance September 30, 1936 | \$43,630,517.78 |
| Less Outstanding Warrants September 30, 1936 | 4,395,630.57 |
| | <u>560,594.11</u> |
| Auditor's Cash Balance September 30, 1936 | 3,835,036.46 |

REPORT OF STATE AUDITOR

EXHIBIT 1
SHEET 2

AUDITOR'S RECONCILIATION WITH STATE TREASURER'S ACCOUNT
FOR THE PERIOD ENDING
OCTOBER 1, 1934 TO SEPTEMBER 30, 1936

(continued)

| | |
|---|------------------------|
| Treasurer's Cash Balance September 30, 1934 | 2,502,590.41 |
| Less Outstanding Warrants September 30, 1934 | <u>1,131,490.77</u> |
| Auditor's Cash Balance September 30, 1934 | <u>1,371,099.6</u> |
| Increase in Cash Balance Since September 30, 1934 | <u>2,463,936.8</u> |

REPORT OF STATE AUDITOR

EXHIBIT 2
SHEET 1

CASH RECEIPTS--ALL FUNDS
October 1, 1934 to September 30, 1936

REVENUE RECEIPTS
From Taxes

Property Tax

Excise Taxes (Laws Enacted Prior to 1931)

| | |
|---------------------|------------------|
| Athletic Tax | 3,482.79 |
| Corporation Tax | 158,924.90 |
| Express Company Tax | 2,714.17 |
| Inheritance Tax | 110,068.22 |
| Motor Fuels Tax | 6,484,276.72 |
| Oleo Stamp Tax | 1,885.30 |
| Premium Tax | 497,019.06 |
| Transportation Tax | <u>39,676.24</u> |

Total

7,298,047.40

New Excise Taxes (1931 to 1935)

| | |
|-------------------|-----------------|
| Beer Tax | 447,569.41 |
| Income Tax | 1,817,666.49 |
| Kilowatt Hour Tax | 466,923.23 |
| Malt Tax | <u>6,310.14</u> |

Total

2,738,469.27

New Excise Taxes (Enacted 1935)

| | |
|--------------------------------------|---------------|
| Mine License Tax | 12,573.61 |
| One Percentum-Workman's Compensation | 5,759.35 |
| Sales Tax | 2,898,006.11 |
| White Fish Tax | <u>353.86</u> |

Total

2,916,672.93

GRAND TOTAL EXCISE TAXES

TOTAL TAXES

12,953,189.60
16,580,275.68

From Licenses, Fees, Etc:

| | |
|----------------------------|-------------------|
| Charges for Service & Fees | 563,543.56 |
| Fines & Confiscations | 34,440.94 |
| Interest & Penalties | 1,351,634.18 |
| Licenses & Permits | 1,654,975.50 |
| Misc. Sales & Receipts | 4,532,785.59 |
| Rents | <u>361,379.09</u> |

Total Licenses, Fees, etc.

8,498,758.86

TOTAL TAXES, LICENSES, FEES, ETC.

25,079,034.54

From Grants:

Matched Funds & Contributions

6,834,430.59

GRAND TOTAL REVENUE RECEIPTS

31,913,465.13

NON REVENUE RECEIPTS

| | |
|---------------------------------|---------------------|
| Endowment Payments & Bonds Sold | 3,269,300.50 |
| Refunds & Reimbursements | 1,571,737.14 |
| Revolving Funds | 4,245,992.86 |
| Sale of Treasury Notes | 500,000.00 |
| Trust Receipts & Miscellaneous | <u>4,023,062.31</u> |

TOTAL NON REVENUE RECEIPTS

13,610,092.81

GRAND TOTAL CASH RECEIPTS (see "Actual Cash" Exhibit 1, Sheet 1)

45,523,557.94

REPORT OF STATE AUDITOR

EXHIBIT 3
SHEET 1

TOTAL RECEIPTS APPORTIONED TO GENERAL FUNDS
OCTOBER 1, 1934 TO SEPTEMBER 30, 1936

REVENUE RECEIPTS

From Taxes

Property TaxExcise Tax (Enacted Prior to 1931)

| | |
|---------------------|------------|
| Corporation Tax | 158,924.90 |
| Express Company Tax | 2,714.17 |
| Inheritance Tax | 105,077.57 |
| Premium Tax | 497,019.06 |

Total

763,735.70

2,391.860.05

New Excise Taxes (Enacted 1931 to 1935)

| | |
|-------------------|--------------|
| Beer Tax | 223,784.96 |
| Income Tax | 1,817,666.49 |
| Kilowatt Hour Tax | 466,923.23 |
| Malt Tax | 6,310.14 |

Total

2,514,684.82

3,278,420.52

Total Excise Taxes

5,670,280.57

TOTAL TAXES

From Licenses, Fees, Etc.

| | |
|--------------------------------|------------|
| Licenses & Permits | 116,586.00 |
| Charges for Services & Fees | 234,022.93 |
| Fines & Confiscations | 108.98 |
| Rents | 1,707.88 |
| Interest & Penalties | 35,721.42 |
| Miscellaneous Sales & Receipts | 63,378.07 |

Total

451,525.28

TOTAL TAXES, LICENSES, FEES, ETC.

6,121,805.85

From Grants

Matched Funds & Contributions

12,968.53TOTAL REVENUE RECEIPTS

6,134,774.38

NON REVENUE RECEIPTS

| | |
|--------------------------|------------|
| Refunds & Reimbursements | 9,782.39 |
| Sale of Treasury Notes | 500,000.00 |

Total Non Revenue Receipts

509,782.39

TOTAL CASH RECEIPTS (Included in Exhibit 2)

6,644,556.77

CREDIT TRANSFERS

| | |
|---|------------|
| Revenue | 159,550.28 |
| Co-op Emergency Revenue (Division of Surplus) | 12,021.46 |
| Occupational License Surplus | 52,818.46 |
| Liquor Surplus Distribution | |

Total Revenue Credit Transfers

224,390.20

| | |
|-------------------------|------------|
| Non Revenue | 250,000.00 |
| Co-op Emergency Revenue | 19,200.10 |
| Revolving Funds | |

Total Non-Revenue Credit Transfers

269,200.10

TOTAL RECEIPTS

7,138,147.07

REPORT OF STATE AUDITOR

EXHIBIT 4
SHEET 1

TOTAL RECEIPTS APPORTIONED TO 1931-32 GENERAL FUND
OCTOBER 1, 1934 TO SEPTEMBER 30, 1936

REVENUE RECEIPTS

From Taxes

Property Tax

New Excise Taxes (Laws Enacted 1931 to 1935)

Income Tax

TOTAL REVENUE RECEIPTS

5,938.38

17.98

5,956.36

NON REVENUE RECEIPTS

Refunds & Reimbursements

| | |
|--------------------------------|----------|
| State Hospital South - Refund | 4.33 |
| State Land Department - Refund | 2,058.68 |

Total Non Revenue Receipts

2,063.01

TOTAL RECEIPTS (Included in Exhibit 3)

8,019.37

EXHIBIT 5
SHEET 1

TOTAL RECEIPTS APPORTIONED TO 1937-38 GENERAL FUND
OCTOBER 1, 1934 TO SEPTEMBER 30, 1936

REVENUE RECEIPTS

From Taxes

Excise Tax

Income Tax

TOTAL RECEIPTS (Included in Exhibit 3)

5.25

5.25

REPORT OF STATE AUDITOR

EXHIBIT 6
SHEET 1TOTAL RECEIPTS APPORTIONED TO 1933-34 GENERAL FUND
OCTOBER 1, 1934 TO SEPTEMBER 30, 1936REVENUE RECEIPTSFrom Taxes

| | | |
|---|------------|--------------|
| Property Tax | | 1,588,743.66 |
| Excise Taxes (Laws Enacted Prior to 1931) | | |
| Express Company | 1,446.08 | |
| Inheritance Tax | 4,932.67 | |
| Corporation Tax | 3,401.50 | |
| Total | 9,780.25 | |
| New Excise Taxes (Enacted 1931-1935) | | |
| Income Tax | 57,250.75 | |
| Malt Tax | 778.79 | |
| Beer Tax | 26,844.98 | |
| Kilowatt Hour Tax | 69,362.64 | |
| Total | 154,237.16 | |
| Total Excise Taxes | | 164,017.41 |
| Total of all Taxes | | 1,552,761.07 |

From Licenses, Fees, Etc.

| | |
|--|-----------|
| Licenses & Permits (See Table 1) | 4,356.00 |
| Charges for Services & Fees (See Table 2) | 31,786.56 |
| Fines & Confiscations (See Table 3) | 10.00 |
| Rents (See Table 5) | .70 |
| Interest & Penalty (See Table 4) | 14,486.02 |
| Miscellaneous Sales & Receipts (See Table 6) | 5,272.75 |

Total Licenses, Fees, Etc.

From Grants

| | |
|---|--------------|
| Matched Funds & Contributions (See Table 7) | 5,259.61 |
| TOTAL REVENUE RECEIPTS | 1,613,932.71 |

NON REVENUE RECEIPTS

| | |
|---|--------------|
| Refunds & Reimbursements (See Table 8) | 541.76 |
| Sale of Treasury Notes (See Table 9) | 500,000.00 |
| TOTAL NON REVENUE RECEIPTS | 500,541.76 |
| TOTAL CASH RECEIPTS (Included in Exhibit 3) | 2,114,474.47 |

CREDIT TRANSFERS

| | |
|------------------------------------|-----------|
| Appropriation Transfer | 83.00 |
| Revolving Funds | 16,950.00 |
| Occupational Licenses | 8,612.77 |
| Refunds Industrial Training School | .10 |
| TOTAL CREDIT TRANSFERS | 25,845.87 |

GRAND TOTAL RECEIPTS

2,140,320.34

REPORT OF STATE AUDITOR

EXHIBIT 6
SHEET 2DETAILED ANALYSIS
CASH RECEIPTS APPORTIONED TO 1933-34 GENERAL FUND
OCTOBER 1, 1934 TO SEPTEMBER 30, 1936REVENUE RECEIPTSTable 1
Licenses & Permits

| | |
|--|----------|
| 1. State & County Licenses | 466.00 |
| 2. Teachers' Certificates | 1,937.00 |
| 3. Insurance Company & Agents Licenses | 1,271.00 |
| 4. Beer Revenue-Beer Licenses | 682.00 |
| Total Licenses & Permits | 4,356.00 |

Table 2
Charges for Services Rendered & Fees

| | |
|---|-----------|
| 1. Counties-District Court Fees | 7,879.25 |
| 2. School Fees-Manual Training, Music, Registration, Etc. | |
| Albion State Normal School | 5,811.46 |
| Deaf & Blind School | 13.95 |
| Idaho Industrial Training School | 2,305.61 |
| Lewiston State Normal School | 3,576.95 |
| Southern Branch, U. of I. | 2,547.34 |
| 3. Insurance Company-Filing & Recording | 232.85 |
| 4. Land Department-Application, Certificates, Recording, Etc. | 558.00 |
| 5. Malt Revenue-Lists | 2.00 |
| 6. Beer Revenue-Lists | 6.00 |
| 7. Public Utilities-Copy Records, Etc. | 52.55 |
| 8. Maintenance of Non-Indigents & Non-Residents | |
| State Hospital North | 738.00 |
| State Hospital South | 803.00 |
| State School & Colony | 629.00 |
| 9. Public Welfare-Birth & Death Certificates, Research of Records, Etc. | 186.50 |
| 10. Reclamation-Application, Proof, Transfer, Etc. | 713.30 |
| 11. Secretary of State-Filing, Recording, Certifying | 5,465.05 |
| 12. Supreme Court-Filing Petitions, Etc. | 265.75 |
| Total Charges for Services Rendered & Fees | 31,786.56 |

Table 3
Fines & Confiscations

| | |
|--|-------|
| 1. Counties-Violation of Pure Food Act | 10.00 |
| Total Fines & Confiscations | 10.00 |

Table 4
Interest & Penalties

| | |
|--|-----------|
| 1. Interest on Registered County Warrants, Past Due Accounts, Etc. | 232.60 |
| Albion State Normal Industrial Training School | 15.94 |
| 2. Eagle Island Prison Farm | 6.22 |
| 3. Secretary of State-Delinquent Tax | 40.00 |
| 4. State Treasurer-Interest on Bank Balances | 14,191.26 |
| Total Interest & Penalties | 14,486.02 |

Table 5
Rents

| | |
|--|-----|
| 1. Rental of Auditorium, Gymnasium, Etc. | .70 |
| Southern Branch, U. of I. | |
| Total Rents | .70 |

EXHIBIT 6
SHEET 3

DETAILED ANALYSIS
CASH RECEIPTS APPORTIONED TO 1933-34 GENERAL FUND
OCTOBER 1, 1934 TO SEPTEMBER 30, 1936

REVENUE RECEIPTS (continued)

Table 6
Miscellaneous Sales & Receipts

| | |
|--|----------|
| 1. Education-Supplies, Bulletins, Etc. | 469.40 |
| 2. Sale of Supplies, Farm Produce, Livestock, Etc. | |
| Albion State Normal | 3.15 |
| Deaf & Blind School | 277.74 |
| Industrial Training School | 658.20 |
| Lewiston State Normal | 45.81 |
| Southern Branch, U. of I. | 338.48 |
| Soldiers' Home | 90.00 |
| State Hospital North | 350.92 |
| State Hospital South | 1,821.22 |
| State School & Colony | 20.81 |
| Penitentiary | 289.36 |
| Eagle Island Ranch | 830.30 |
| 3. Beer Revenue-Sale of Printed Forms | 2.00 |
| 4. Public Utilities-Publications | 8.75 |
| 5. Supreme Court-Sale of Copies of Opinions | 66.61 |
| Total Miscellaneous Sales & Receipts | 5,272.75 |

Table 7
Grants
Matched Funds & Contributions

| | |
|--------------------------------------|----------|
| 1. Treasurer-Federal Water Power Act | 5,259.61 |
| Total Matched Funds & Contributions | 5,259.61 |

TOTAL REVENUE RECEIPTS OTHER THAN TAXES

NON REVENUE RECEIPTS

Table 8
Refunds & Reimbursements

| | |
|------------------------------------|--------|
| 1. Agriculture | .25 |
| 2. Auditor | 12.50 |
| 3. Banks & Banking | 11.65 |
| 4. Land Department | 9.04 |
| 5. Malt Revenue | 66.77 |
| 6. Kilowatt Hour Tax | 12.58 |
| 7. Official Bond | 15.99 |
| 8. Deaf & Blind School | 42.72 |
| 9. Industrial Training School | 49.75 |
| 10. Lewiston State Normal | 10.89 |
| 11. Southern Branch, U. of I. | 40.15 |
| 12. Purchasing Agent | 11.00 |
| 13. Penitentiary | 9.92 |
| 14. Insane & Feeble Minded Expense | 50.00 |
| 15. Soldiers' Home | 5.59 |
| 16. State Hospital South | 82.12 |
| 17. State School & Colony | 65.62 |
| 18. Reclamation | 7.43 |
| 19. Reclamation, U.S.G.S. | .01 |
| 20. Treasurer | 32.78 |
| 21. Veterans Welfare Commission | 5.00 |
| Total Refunds & Reimbursements | 541.76 |

Table 9
Sale of Treasury Notes

| | |
|------------------------------|------------|
| 1. State Treasurer | 500,000.00 |
| Total Sale of Treasury Notes | 500,000.00 |

TOTAL NON REVENUE RECEIPTS

TAXES

TOTAL CASH RECEIPTS (See Exhibit 6 Sheet 1)

EXHIBIT 7
SHEET 1

TOTAL RECEIPTS APPORTIONED TO 1935-36 GENERAL FUND
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

REVENUE RECEIPTS

From Taxes

Property Tax

Excise Taxes (Laws Enacted Prior to 1931)

| | |
|-----------------|------------|
| Express Company | 1,268.09 |
| Premium Tax | 497,019.06 |
| Corporation Tax | 155,523.40 |
| Inheritance Tax | 100,144.90 |
| Total | 753,955.45 |

New Excise Taxes (Enacted 1931 to 1935)

| | |
|-------------------|--------------|
| Income Tax | 1,760,392.51 |
| Beer Tax | 196,939.98 |
| Malt Tax | 5,531.35 |
| Kilowatt Hour Tax | 397,560.59 |
| Total | 2,360,424.43 |

Total Excise Taxes

Total Taxes

From Licenses, Fees & Etc.

| | |
|--|------------|
| Licenses & Permits (See Table 1) | 112,230.00 |
| Charges for Services & Fees (See Table 2) | 202,236.37 |
| Fines & Confiscations (See Table 3) | 95.98 |
| Rents (See Table 4) | 1,707.18 |
| Interest & Penalties (See Table 5) | 21,235.40 |
| Miscellaneous Sales & Receipts (See Table 6) | 58,105.32 |
| Total | 395,613.25 |

TOTAL TAXES, LICENSES, FEES, & ETC.

4,507,171.14

From Grants

Matched Funds & Contributions (See Table 7)

Total

7,708.92

7,708.92

TOTAL REVENUE RECEIPTS

4,514,880.06

NON REVENUE RECEIPTS

Refunds & Reimbursements (See Table 8)

Total Non Revenue Receipts

7,177.62

7,177.62

TOTAL CASH RECEIPTS (Included in Exhibit 3)

4,522,057.68

CREDIT TRANSFERS

| | |
|---|------------|
| Revolving Funds Closed | 2,250.00 |
| Co-op Emergency Revenue (Refund) | 250,000.00 |
| Co-op Emergency Revenue (Division of Surplus) | 159,550.28 |
| 1931-32 General Fund Closed Out | 6,099.89 |
| Occupational License Surplus | 3,208.69 |
| Liquor Surplus Distribution | 52,618.46 |
| General Treasury Notes Redemption Closed | 1,170.92 |
| Total Credit Transfers | 475,098.24 |

GRAND TOTAL RECEIPTS

4,997,155.92

REPORT OF STATE AUDITOR

EXHIBIT 7
SHEET 2

DETAILED ANALYSIS
CASH RECEIPTS APPORTIONED TO 1935-36 GENERAL FUND
OCTOBER 1, 1934 TO SEPTEMBER 30, 1936

REVENUE RECEIPTSTable 1
Licenses & Permits

| | |
|--|------------|
| 1. State & County Licenses | 1,571.00 |
| 2. Teachers Certificates | 7,918.00 |
| 3. Collection Agency Annual License | 140.00 |
| 4. Insurance Companies License | 82,813.00 |
| 5. Beer Licenses | 19,614.50 |
| 6. Lying-in-Hospital Licenses | 55.00 |
| 7. Reclamation on Water Permits | 99.00 |
| 8. Secretary of State Co-op Marketing Alcohol Licenses | 22.50 |
| TOTAL LICENSES & PERMITS | 112,230.00 |

Table 2
Charges for Services Rendered & Fees

| | |
|--|------------|
| 1. District Court Fees | 30,093.50 |
| 2. School Fees—Manual Training, Music, Registration, Etc. | |
| Albion State Normal School | 12,606.57 |
| Deaf & Blind School | 1,355.76 |
| Idaho Industrial Training School | 13,772.23 |
| Lewiston State Normal School | 11,541.05 |
| Southern Branch, U. of I. | 41,147.28 |
| 3. Insurance Companies—Filing & Recording | 28,990.66 |
| 4. Marriage Fees | 5.00 |
| 5. Land Department—Application, Certificates Recording, Etc. | 6,236.64 |
| 6. Beer Administration—Lists | 2.00 |
| 7. Malt Administration—Lists | 2.00 |
| 8. Public Utilities—Copying Records, Etc. | 28.50 |
| 9. Public Welfare—Birth & Death Certificates, Research of Records | 1,349.50 |
| 10. Maintenance of Non-Indigents & Non-Residents | |
| State Hospital North | 1,127.79 |
| State Hospital South | 7,186.97 |
| State School & Colony | 4,927.56 |
| 11. Reclamation—Application, Proof, Transfer, Etc. | 5,260.70 |
| 12. Secretary of State—Filing, Recording Certifying, Etc. | 34,474.45 |
| 13. Supreme Court—Filing, Petitions, Etc. | 1,943.46 |
| 14. State Treasurer—Certificates | 184.75 |
| TOTAL CHARGES FOR SERVICES RENDERED & FEES | 202,236.37 |

Table 3
Fines & Confiscations

| | |
|--|-------|
| 1. Counties—Violation of Health Laws | 25.00 |
| 2. Lewiston Normal—Damage to Equipment and Library Fines | 45.92 |
| 3. Albion Normal—Damage to Equipment and Library Fines | 28.06 |
| TOTAL FINES & CONFISCATIONS | 98.98 |

Table 4
Rents

| | |
|---|----------|
| 1. Rental of Auditorium & Gymnasium, etc. | 2.00 |
| Albion Normal School | 322.85 |
| Lewiston Normal | 1,372.33 |
| Southern Branch, U. of I. | 10.00 |
| Idaho Industrial Training School | |
| TOTAL RENTS | 1,707.18 |

REPORT OF STATE AUDITOR

EXHIBIT 7
SHEET 3

DETAILED ANALYSIS
CASH RECEIPTS APPORTIONED TO 1935-36 GENERAL FUND
October 1, 1934 to September 30, 1936

Revenue Receipts (Continued)

Table 5
Interest & Penalties

| | |
|--|-----------|
| 1. Interest on Registered County Warrants Past Due Accounts, etc. | |
| Albion State Normal School | 2.39 |
| Lewiston Normal | 39.89 |
| Southern Branch, U. of I. | 1,788.86 |
| 2. State School & Colony—Interest on Investment | 135.00 |
| 3. State Treasurer—Interest on Bank Balances | 19,269.26 |

TOTAL INTEREST & PENALTIES

21,235.40

Table 6
Miscellaneous Sales
and Receipts

| | |
|--|-----------|
| 1. Auditor—Sale of Equipment | 20.00 |
| 2. Board of Education—Supplies, Bulletins, Etc. | 1,875.11 |
| 3. Sale of Supplies, Farm Produce, Livestock, Etc. | |
| Albion Normal School | 78.21 |
| Deaf & Blind School | 2,010.29 |
| Idaho Industrial Training School | 2,477.66 |
| Lewiston Normal School | 650.99 |
| Southern Branch, U. of I. | 10,875.24 |
| 4. Finance—Sale of Cars | 75.00 |
| 5. Beer Administration—Printed Lists | 52.00 |
| 6. Malt Administration—Printed Lists | 19.00 |
| 7. Purchasing Department—Supplies | 33.80 |
| 8. Penitentiary—Produce & Livestock | 5,757.80 |
| 9. Eagle Island Farm—Produce & Livestock | 13,668.72 |
| 10. Public Utilities—Publications | 327.27 |
| 11. Public Welfare—Sales of Equipment | 22.50 |
| 12. Sale of Produce & Livestock | |
| Soldiers' Home | 99.25 |
| St. Hospital North (Produce & Livestock) | 430.56 |
| St. Hospital North (Sale of Land) | 919.19 |
| St. Hospital North (Money on Person) | .26 |
| State Hospital South | |
| State School & Colony | 16,361.57 |
| 13. Public Works—Sale of Equipment | 1,313.20 |
| 14. Secretary of State—Sale of Idaho Annotated | 33.40 |
| 15. Supreme Court—Sale of Copies of Opinions | 392.75 |
| 16. State Treasurer—Sale of Equipment | 609.30 |

TOTAL MISCELLANEOUS SALES & RECEIPTS

58,105.32

Table 7
Grants
Matched Funds and Contributions

| | |
|--------------------------------------|----------|
| 1. Federal Water Power Act. | 5,210.74 |
| 2. U. of I. Southern Branch—Aviation | 2,498.18 |

TOTAL MATCHED FUNDS AND CONTRIBUTIONS

7,708.92

TOTAL REVENUE RECEIPTS OTHER THAN TAXES

403,322.17

EXHIBIT 7
SHEET 4

DETAILED ANALYSIS
CASH RECEIPTS APPORTIONED TO 1935-36 GENERAL FUND
October 1, 1934 to September 30, 1935

NON REVENUE RECEIPTS

| | | Table 8 <u>Refunds & Reimbursements</u> |
|-----|---|--|
| 1. | Adjutant General-Refund | .36 |
| 2. | Auditor-Refund | 120.40 |
| 3. | Bureau of Insurance-Refund | 1.40 |
| 4. | Albion State Normal School-Refund | 592.82 |
| 5. | Attorney General-Refund | 12.64 |
| 6. | Deaf & Blind School-Refund | 265.00 |
| 7. | Industrial Training School-Refund | 161.60 |
| 8. | Lewiston State Normal-Refund Insurance Adj. | 55.26 27.50 |
| 9. | University, Southern Branch-Refunds | 245.25 |
| 10. | Income Tax Department-Refunds | 19.00 |
| 11. | Land Department-Refunds | 3,205.09 |
| 12. | Spaulding Memorial Park-Refunds | 1,033.90 |
| 13. | Legislature, House of Representatives-Refunds | .51 |
| 14. | Official Bond-Refund | 35.50 |
| 15. | Purchasing Agent-Refunds | 10.25 |
| 16. | Penitentiary-Refunds | 5.10 |
| 17. | Public Utilities | 6.65 |
| 18. | Public Welfare, Department of | 70.50 |
| 19. | Soldiers' Home | 21.96 |
| 20. | State Hospital North | 61.42 |
| 21. | State Hospital South | 457.95 |
| 22. | State Planning Board | 2.40 |
| 23. | State School & Colony-Refunds Insurance Adj. | 193.95 450.00 |
| 24. | Public Works, Capitol Maintenance-Refunds | 71.71 |
| 25. | State Treasurer-Refunds | 36.50 |
| 26. | Veterans Welfare-Refunds | <u>15.00</u> |
| | | <u>7,177.62</u> |
| | | TOTAL REFUNDS & REIMBURSEMENTS |
| | | 410,499.79 |
| | | GRAND TOTAL ALL TAXES (Exhibit 7 Sheet 1) |
| | | <u>4,111,557.89</u> |
| | | TOTAL CASH RECEIPTS 1935-36 GENERAL FUND (Exhibit 7, Sheet 1) |
| | | 4,522,057.68 |

EXHIBIT 8
SHEET 1

CASH RECEIPTS APPORTIONED TO SPECIAL FUNDS 1935-36 BIENNIUM
OCTOBER 1, 1934 TO SEPTEMBER 30, 1936

REVENUE RECEIPTSFrom Taxes:

Property Tax

Excise Taxes (Enacted Prior to 1931)

| | |
|--------------------|------------------|
| Inheritance Tax | 4,990.65 |
| Oleo Stamp Tax | 1,885.30 |
| Athletic Tax | 3,482.79 |
| Motor Fuels Tax | 6,484,276.72 |
| Transportation Tax | <u>39,676.24</u> |

Total

1,235,226.03

New Excise Taxes (Enacted 1931 to 1935)

| | |
|----------|------------|
| Beer Tax | 223,784.45 |
|----------|------------|

New Excise Taxes (Enacted 1935)

| | |
|--------------------------------------|---------------|
| Sales Tax | 2,898,006.11 |
| One Percentum-Workman's Compensation | 5,759.35 |
| Mine License Tax | 12,573.61 |
| White Fish | <u>333.86</u> |

Total

2,916,672.93

GRAND TOTAL EXCISE TAXES

GRAND TOTAL ALL TAXES

From Licenses, Fees & Etc:

| | |
|--|---------------------|
| Charges for Services & Fees (See table 2) | 329,520.63 |
| Licenses & Permits (See table 1) | 1,538,389.50 |
| Fines & Confiscations (See table 3) | 34,331.96 |
| Rents (See table 4) | 359,671.21 |
| Interest & Penalties (See table 5) | 1,315,912.76 |
| Miscellaneous Sales & Receipts (See table 6) | <u>4,469,407.52</u> |

Total Licenses, Fees, Etc.

8,047,233.58

TOTAL TAXES, LICENSES, FEES, ETC.

18,957,228.69

From Grants:

Matched Funds & Contributions (See Table 7)

6,821,462.06

GRAND TOTAL REVENUE RECEIPTS.

25,778,690.75

NON REVENUE RECEIPTS

| | |
|---|---------------------|
| Endowment Fund Payments & Bonds Redeemed (See Table 8) | 3,269,300.50 |
| Refunds & Reimbursements (See Table 9) | 1,561,954.75 |
| Trust & Miscellaneous (See Table 10) | 4,023,062.31 |
| Revolving Funds | <u>4,245,992.86</u> |

Total Non Revenue Receipts

13,100,310.42

TOTAL CASH RECEIPTS

38,879,001.17

CREDIT TRANSFERS FROM GENERAL FUND:

| | |
|----------------------------------|------------------|
| Cooperative Emergency (Refunded) | 250,000.00 |
| State Land Assessment | 3,500.00 |
| State Land Water Maintenance | 2,500.00 |
| State Employment Service | 12,500.00 |
| Sheep Inspection | 7,000.00 |
| State Water Conservation | <u>50,000.00</u> |

Total Credit Transfers

325,500.00

TOTAL SPECIAL FUND RECEIPTS (Included in Exhibit 2)

\$ 39,204,501.17

REPORT OF STATE AUDITOR

EXHIBIT 8
SHEET 2

DETAILED ANALYSIS
CASH RECEIPTS APPORTIONED TO SPECIAL FUNDS
OCTOBER 1, 1934 TO SEPTEMBER 30, 1935

REVENUE RECEIPTS

Table 1
Licenses & Permits

| | |
|--|--------------|
| 1. Motor Vehicle Licenses | 476,169.70 |
| 2. Agricultural Licenses & Permits | 40,463.00 |
| 3. Banking & Investment Co. Licenses & Permits | 805.00 |
| 4. Sales Tax Licenses | 10,200.00 |
| 5. Store Licenses | 113,623.91 |
| 6. Fish & Game Licenses & Permits | 420,015.40 |
| 7. Aeroplane Licenses | 2,889.61 |
| 8. Athletic Licenses | 1,352.50 |
| 9. Beer Licenses | 20,996.50 |
| 10. Drivers License | 122,346.00 |
| 11. P.U.C. Dealers & Duplicate Licenses | 186,935.41 |
| 12. Motor Vehicle Caravan Permits | 34,950.00 |
| 13. Occupational Licenses | 28,202.00 |
| 14. Liquor Licenses & Permits | 70,063.50 |
| 15. Auto Transportation Annual Permit | 1,400.00 |
| 16. Contractors' License | 8,300.00 |
| 17. Reclamation-Proof & Patent Permits | 376.97 |
| TOTAL LICENSES & PERMITS | 1,538,389.50 |

Table 2
Charges for Services Rendered & Fees

| | |
|--|------------|
| 1. Agricultural Fees-Testing, etc. | 243,874.75 |
| 2. Examining Banks | 32,520.36 |
| 3. Inheritance Transfer Fees | 281.00 |
| 4. Industrial Administration-Copying Records | 313.98 |
| 5. Beer Revenue-Lists | 8.00 |
| 6. Duplicate Drivers Licenses, etc. | 950.75 |
| 7. Motor Vehicle-Approval of lights, filing, etc. | 1,608.49 |
| 8. Lava Hot Springs-Admission to Baths | 16,645.00 |
| 9. Occupational Licenses-Examinations, etc. | 20,799.00 |
| 10. Penitentiary-Admission Fees | 970.85 |
| 11. Public Utilities-Certified Copies, etc. | 158.59 |
| 12. Reclamation-Filing, Proofs, & Cert. Carey Acts Records | 254.50 |
| 13. Secretary of State-Certifying, Filing, etc. | 8,141.00 |
| 14. Supreme Court-Filing, Transcripts, etc. | 217.00 |
| 15. Sheep Commission, Interstate Inspection | 1,752.36 |
| 16. Treasurer-Admittance to Bar | 1,025.00 |
| TOTAL CHARGES FOR SERVICES RENDERED & FEES | 329,520.63 |

Table 3
Fines & Confiscations

| | |
|--|-----------|
| 1. Counties-Fines | 732.56 |
| 2. Adjutant General-Recover of Property, etc. | 894.28 |
| 3. Fish & Game-Fines & Confiscations | 9,628.25 |
| 4. Industrial Accident Board-Non-Resident Alien & Dependent Death Benefits | 23,076.87 |
| TOTAL FINES & CONFISCATIONS | 34,331.96 |

Table 4
Rents

| | |
|--------------------------------------|------------|
| 1. Land Department-Farm Leases | 324,748.49 |
| 2. Lava Hot Springs-Land Lease | 626.00 |
| 3. Heyburn Park-Cottage Site Rentals | 5,412.13 |

REPORT OF STATE AUDITOR

EXHIBIT 8
SHEET 3

DETAILED ANALYSIS
CASH RECEIPTS APPORTIONED TO SPECIAL FUNDS
OCTOBER 1, 1934 TO SEPTEMBER 30, 1936

Table 4
Rents (continued)

| | |
|-----------------------------------|-----------|
| 4. State Highway-Equipment Rental | 28,713.59 |
| 5. Fish & Game-Equipment Rental | 171.00 |

TOTAL RENTS

359,671.21

Table 5
Interest & Penalties

| | |
|---|--------------|
| 1. Land Department-Land Sale Interest | 127,774.47 |
| 2. Occupational License-Reinstatement | 590.00 |
| 3. Liquor-Accrued Interest on Bonds | 291.64 |
| 4. Public Investments-Interest on Endowment Funds | 1,183,952.87 |
| 5. State Highway-Interest on County Warrants | 23.76 |
| 6. State Treasurer-Interest on Investments | 3,097.21 |
| 7. Motor Fuels-Penalty on Delinquent Tax | 182.81 |

TOTAL INTEREST & PENALTIES

1,315,912.76

Table 6
Miscellaneous Sales & Receipts

| | |
|--|--------------|
| 1. Agriculture-Warehouse Receipts, Buyers Cards, etc. | 866.48 |
| 2. Fish & Game-Hides, Pelts, etc. | 26,101.88 |
| 3. Industrial Accident Board-Publications | 50.30 |
| 4. Beer Administration-Printed Lists, etc. | 54.00 |
| 5. Motor Fuels-Sale of Printed Forms, etc. | 906.75 |
| 6. Motor Vehicle-Sale of Printed Forms, etc. | 1,117.35 |
| 7. Liquor-Sale of Liquor | 4,348,687.84 |
| 8. Public Utilities-Sale of Printed Forms | 41.15 |
| 9. Heyburn Park-Sale of Wood, etc. | 87.50 |
| 10. State Highway-Gas, Oil, Materials, etc. | 89,453.44 |
| 11. Printed Forms-Supreme Court | 22.55 |
| 12. Sheep Commission-Sale of Pelts | 39.50 |
| 13. Southern Idaho Demonstration Farm-Produce | 1,520.25 |
| 14. State Treasurer-Sale of Produce, Escheated Estates | 458.53 |

TOTAL MISCELLANEOUS SALES & RECEIPTS

4,469,407.52

Table 7
Grants

Matched Funds & Contributions by Source
From Federal Funds

| | |
|--|--------------|
| 1. Land-U.S. Clark-McNary-Forest Fire Protection | 121,244.30 |
| *2. Public Works: | |
| (1) Federal | 890,536.26 |
| (4) Nat'l Industry Highway Recovery | 5,456,874.10 |
| 3. Federal Co-op St. Employment Service | 6,347,410.36 |
| 4. Soldiers' Home Federal Aid | 14,860.00 |
| 5. National Forest Reserve | 7,482.37 |
| 6. Cooperative Public Health Trust | 175,419.10 |
| | 67,427.70 |

TOTAL FROM FEDERAL FUNDS

6,733,843.83

From Local Taxing Districts

| | |
|---|----------|
| 1. Agriculture-Canyon County-Co-op. Potato Beetle | 2,336.77 |
| *2. Public Works: | |

(2) County & Highway Refunds & Contributions
52,782.11

REPORT OF STATE AUDITOR

EXHIBIT 8
SHEET 4

DETAILED ANALYSIS
CASH RECEIPTS APPORTIONED TO SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

Local Taxing Districts (Continued)

| | |
|---|------------------|
| (3) Cities-Refunds & Contributions | 4,001.92 |
| 8. Co-operative Public Health Trust-State | <u>26,000.00</u> |

TOTAL FROM LOCAL TAXING DISTRICTS 85,120.80

From Other Contributions

| | |
|--|-----------------|
| 9. Lava Hot Springs-Private Contributions and Percentage of Presidents Dances | <u>2,497.43</u> |
|--|-----------------|

TOTAL GRANTS 6,821,462.06
TOTAL REVENUE RECEIPTS 14,868,695.64

Table 7A

*2. Public Works-Summary
(1) Federal 890,536.26
(2) County & Highway 52,782.11
(3) Cities 4,001.92
Sub Total 947,320.29
(4) Nat'l Industrial
Highway Recovery Act 5,456,874.10
Total 6,404,194.39

NON REVENUE RECEIPTS

Table 8
Endowment Fund Payments & Bonds Redeemed

| | |
|---|-----------------|
| 1. Land Dept.-Land & Timber Sale Contracts Timber Trespass, Right of Way, Etc. | 549,958.54 |
| 2. Liquor Control Commission-Bonds Sold | 150,000.00 |
| 3. Public Investments-Bonds & Treasury Notes Redeemed & Farm Loans Paid | 2,566,296.60 |
| 4. State Treasurer | <u>3,045.36</u> |

TOTAL ENDOWMENT FUND PAYMENTS & BONDS REDEEMED 3,269,300.50

Table 9
Refunds & Reimbursements

Refunds

| | |
|-------------------------------------|--------------|
| 1. Auditor | 16.47 |
| 2. Adjutant General | 16.25 |
| 3. Industrial Training School | 25.87 |
| 4. Department of Agriculture | 444.35 |
| 5. Cooperative Emergency Revenue | 61.27 |
| 6. Fish & Game | 497.30 |
| 7. Land Department | 3,851.50 |
| 8. Drivers' Licenses | 10.25 |
| 9. Industrial Accident Board | .07 |
| 10. Motor Fuels Bureau | 4.11 |
| 11. Motor Vehicle | 1,206.91 |
| 12. Motor Vehicle Caravan | 23.42 |
| 13. State Aeronautics | 185.47 |
| 14. Liquor Control Commission | 7,630.02 |
| 15. State Highway | 1,526,705.66 |
| 16. So. Ida. Demonstration Farm | 1.00 |
| 17. Soldiers' Home | <u>20.06</u> |

Total Refunds 1,540,699.98

REPORT OF STATE AUDITOR

EXHIBIT 8
SHEET 5

DETAILED ANALYSIS
CASH RECEIPTS APPORTIONED TO SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

NON REVENUE RECEIPTS (Continued)

| | |
|--------------------------------------|------------------|
| Reimbursements for Services Rendered | |
| 1. Dept. of Agriculture | 200.00 |
| 2. Dept. of Fish & Game | 284.30 |
| 3. Motor Fuels Bureau | 1,884.09 |
| 4. Public Investments | 100.00 |
| 5. State Highway | <u>18,786.38</u> |
| Total Reimbursements | <u>21,254.77</u> |

TOTAL REFUNDS & REIMBURSEMENTS

1,561,954.75

Table 10
Trust & Miscellaneous

| | | |
|---|-------------------|------------|
| 1. Auditor Escheat Suspense | 327.51 | |
| 2. Counties Escheat Suspense Irrigation Districts & Forest Protection | 5,570.35 | |
| 3. Dept. of Agriculture- Suspense Monies | <u>675,718.05</u> | 681,288.40 |
| 4. American Falls Reservoir Dist. Trust | 5,833.62* | |
| 5. Education-Teachers Registration | 20,649.40 | |
| 6. State Insurance Fund-Trust | 442.00 | |
| 7. Bureau of Insurance-Suspense | 1,346,416.90 | |
| 8. Industrial Accident Board- Permanent Partial Disability Compensation | 5,000.00 | |
| 9. Land Department-Trusts Foreclosed Land Sale Contract Principal and Interest | 6,149.83 | |
| 10. Monies in Suspense | 51,016.29 | |
| 11. Motor Fuels Refunds | <u>24,848.33</u> | 131,201.40 |
| 12. Motor Vehicle Caravan- Monies in Suspense | 719,307.14 | |
| 13. Liquor Control Comm.- Monies in Suspense | 29,565.00 | |
| 14. State Highway N.R.H. Advances | 67,368.63 | |
| 15. State Hospital South- Monies on Persons | 150,000.00 | |
| 16. State Hospital North- Monies on Persons | 385.90 | |
| 17. Reclamation-Monies in Suspense | 198.92 | |
| 18. State Treasurer-Trust Escheat Suspense | 1,383.25 | |
| 19. Public Investments-Trusts Monies in Suspense | 88,268.50 | |
| Total Trust & Miscellaneous Receipts | <u>2,345.32*</u> | 91,614.50 |

4,023,062.31

TOTAL NON REVENUE RECEIPTS
Revolving Funds
Taxes

8,854,317.56
4,245,992.86
10,909,995.11

TOTAL CASH RECEIPTS (See Exhibit 8--Sheet 1)

38,879,001.17

*Transfers out exceed cash receipts.

EXHIBIT 9
SHEET 1

DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUND AND SOURCE OF RECEIPTS | DETAIL CASH | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUNDS | TOTAL RECEIPTS |
|--|------------------|-----------|-------------------|-----------------|----------------|
| <u>STATE FUNDS</u> | | | | | |
| <u>Abortion Eradication</u> | | | | | |
| Agriculture Department:- | | | | | |
| Sales | 1.20 | | | | |
| Fees | <u>44.30</u> | | | | |
| Counties:- | | | | | |
| Abortion Eradication Tax | <u>13,189.05</u> | | <u>13,189.05</u> | | 13,234.55 |
| <u>Adjutant General's Contingent</u> | | | | | |
| Adjutant General:- | | | | | |
| Fines & Forfeitures | 894.28 | | | | |
| Refunds | <u>16.25</u> | | <u>910.53</u> | | 910.53 |
| <u>Aeronautics</u> | | | | | |
| Law Enforcement - Aeronautics Division:- | | | | | |
| Airplane Licenses | 2,889.61 | | | | |
| Law Enforcement - Motor Fuels Bureau:- | | | | | |
| Tax | <u>10,511.31</u> | | <u>10,511.31</u> | | |
| Public Works:- | | | | | |
| Refunds | <u>185.47</u> | | <u>185.47</u> | | 13,586.39 |
| <u>Agricultural Adjustment Act</u> | | | | | |
| Agriculture Department:- | | | | | |
| Reimbursement for Services Rendered | <u>200.00</u> | | <u>200.00</u> | | 200.00 |
| <u>Agricultural Inspection</u> | | | | | |
| Agriculture Department:- | | | | | |
| Fees | 235,204.29 | | | | |
| Less - Correction to Weights & Measures | <u>3,146.06</u> | | | | |
| Licenses & Permits | 232,058.23 | | | | |
| Matched Funds & Contributions | 40,238.00 | | | | |
| Miscellaneous sales | 2,336.77 | | | | |
| Oleomargarine Tax | 865.28 | | | | |
| Refunds | 1,885.30 | | | | |
| Revolving Fund Closed | <u>444.35</u> | | <u>277,827.93</u> | | |
| | | | | | |
| | | | | | |
| <u>Athletic</u> | | | | | |
| Athletic Commission:- | | | | | |
| Athletic Tax (10% Gross Receipts) | 3,482.79 | | | | |
| Licenses & Permits | <u>1,352.50</u> | | <u>4,835.29</u> | | 4,835.29 |
| <u>Banking & Investment Co. Administration</u> | | | | | |
| Finance - Banks & Banking:- | | | | | |
| Fees | 32,520.36 | | | | |
| Licenses & Permits | <u>805.00</u> | | <u>33,325.36</u> | | |
| | | | | | |
| | | | | | |
| | | | | | |

EXHIBIT 9
SHEET 2.

DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUND AND SOURCE OF RECEIPTS | DETAIL CASH | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUNDS | TOTAL RECEIPTS |
|---|---------------------|-----------|-------------------|---------------------|---------------------|
| <u>Bee Inspection</u> | | | | | |
| Agricultural Department:- | | | | | |
| Fees | 2.90 | | | | |
| Counties:- | | | | | |
| Bee Inspection Tax | <u>2,337.80</u> | | <u>2,337.80</u> | | 2,340.70 |
| <u>Contractors Licenses</u> | | | | | |
| Public Works Dept.: - | | | | | |
| Licenses. | <u>8,300.00</u> | | <u>8,300.00</u> | | 8,300.00 |
| <u>Co-operative Emergency Revenue</u> | | | | | |
| Finance - Sales Tax Division:- | | | | | |
| Licenses & Permits | 10,200.00 | | | | |
| Refunds | 61.27 | | | | |
| Sales Tax | <u>2,898,006.11</u> | | <u>250,000.00</u> | <u>2,908,267.38</u> | <u>3,158,267.38</u> |
| General Fund Loan | | | | | |
| <u>Drivers Licenses</u> | | | | | |
| Law Enforcement - Drivers License Division:- | | | | | |
| Fees (Duplicate Licenses, etc.) | 950.75 | | | | |
| Licenses & Permits | 122,346.00 | | | | |
| Refunds | <u>10.25</u> | | <u>5,000.00</u> | <u>123,307.00</u> | <u>128,307.00</u> |
| Motor Vehicle Loan | | | | | |
| <u>Employment Service - Unemployment Administration</u> | | | | | |
| State Treasurer:- | | | | | |
| Matched Funds & Contributions | <u>14,860.00</u> | | <u>12,500.00</u> | <u>14,860.00</u> | <u>27,360.00</u> |
| General Fund Appropriation | | | | | |
| <u>Experimental Fertilizer</u> | | | | | |
| Agriculture Department:- | | | | | |
| Licenses & Permits | <u>225.00</u> | | <u>225.00</u> | | 225.00 |
| <u>Farm Mortgage</u> | | | | | |
| Land Department:- | | | | | |
| Refunds | 99.71 | | | | |
| Rentals | 54,040.85 | | | | |
| Sale Contract Interest | 394.08 | | | | |
| Sale Contract Principal | <u>146.14</u> | | | | |
| Public Investments Department:- | | | | | |
| Interest on Investments | 690.69 | | | | |
| Return of Principal | <u>4,806.71</u> | | <u>5,487.40</u> | | 60,168.18 |

EXHIBIT 9
SHEET 3DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUNDS AND SOURCE OF RECEIPTS | DETAIL CASH | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUNDS | TOTAL RECEIPTS |
|--|-------------|-----------|------------------|-----------------|----------------|
| <u>Fish & Game</u> | | | | | |
| <u>Fish & Game Department:-</u> | | | | | |
| Licenses & Permits | | | | | |
| Fines | 420,015.40 | | | | |
| Miscellaneous Sales | 9,628.25 | | | | |
| Refunds | 25,983.30 | | | | |
| Reimbursement for Services | 465.75 | | | | |
| Rentals | 284.30 | | | | |
| Excise Tax on Whitefish | 171.00 | | | | |
| Revolving Fund Closed | 353.36 | | | | |
| | | | 456,881.86 | | |
| | | | | 1,000.00 | |
| | | | | | 457,881.86 |
| <u>Forest Protection Trust</u> | | | | | |
| <u>Counties:-</u> | | | | | |
| Tax | | | | | |
| Land Department:- | 41,678.82 | | | | |
| Refunds | | | | | |
| Tax | 148.00 | | | | |
| Matched Funds & Contributions | 508.00 | | | | |
| | | | 656.00 | | |
| | | | | | 42,334.82 |
| <u>Forest Protection - U. S. Clarke-McNary</u> | | | | | |
| <u>Land Department:-</u> | | | | | |
| Matched Funds & Contributions | | | | | |
| | 121,244.30 | | | 121,244.30 | |
| | | | | | 121,244.30 |
| <u>Forester's Special</u> | | | | | |
| <u>Counties:-</u> | | | | | |
| Fines | | | | | |
| Interest & Penalties | 149.38 | | | | |
| State Treasurer:- | 2,693.82 | | | | |
| Fines | 5.00 | | | | |
| | | | 2,843.20 | | |
| | | | | 5.00 | |
| | | | | | 2,848.20 |
| <u>Game Warden's Predatory Animal</u> | | | | | |
| <u>Fish and Game Department:-</u> | | | | | |
| Refunds | | | | | |
| Sale of Pelts, Etc. | 31.55 | | | | |
| Statutory Transfer from Game Fund | 118.58 | | | | |
| | | 11,500.00 | | 11,500.00 | |
| | | | | | 11,650.13 |
| <u>Heyburn Park</u> | | | | | |
| <u>Public Works Department:-</u> | | | | | |
| Rentals | | | | | |
| Sale of Wood, Etc. | 5,412.13 | | | | |
| | | 87.50 | | | |
| | | | 5,499.63 | | |
| | | | | | 5,499.63 |

EXHIBIT 9
SHEET 4DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUNDS AND SOURCE OF RECEIPTS | DETAIL CASH | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUNDS | TOTAL RECEIPTS |
|---|--------------|-----------|------------------|-----------------|----------------|
| <u>Highway</u> | | | | | |
| <u>Counties:-</u> | | | | | |
| Fines | 732.56 | | | | |
| Licenses & Permits | 363,698.34 | | | | |
| <u>Law Enforcement - Motor Fuels Bureau:-</u> | | | | | |
| Motor Fuels Tax | 6,266,640.41 | | | | |
| Reimbursement for Services Rendered | 1,884.09 | | | | |
| Refunds | 4.11 | | | | |
| Sales of Printed Forms, Etc. | 906.75 | | | | |
| Penalty for Delinquent Tax | 182.81 | | | | |
| <u>Public Works - Equipment Division:-</u> | | | | | |
| Insurance Losses | 58.75 | | | | |
| Refunds | 5,754.81 | | | | |
| Reimbursement for Services Rendered | 6,451.90 | | | | |
| Rentals | 27,251.00 | | | | |
| Sale of Gas, Oil, Materials, Etc. | 59,782.55 | | | | |
| <u>Public Works - State Highway Bureau:-</u> | | | | | |
| Interest | 23.76 | | | | |
| Matched Funds | 944,320.29 | | | | |
| Refunds | 1,337,533.36 | | | | |
| Reimbursement for Services Rendered | 12,334.48 | | | | |
| Rentals | 1,462.59 | | | | |
| Sale of Supplies, Road Oil, Etc. | 29,670.89 | | | | |
| Statutory Transfer from Motor Vehicle | | | | | |
| Revolving Fund Closed | | | 62,820.60 | | |
| | | | | 2,325,345.37 | |
| | | | | 62,820.60 | |
| | | | | | 50,060.89 |
| | | | | | 9,171,574.94 |
| <u>Industrial Administration</u> | | | | | |
| <u>Industrial Accident Board:-</u> | | | | | |
| Fees | 513.98 | | | | |
| Non-Resident & Non-dependent Death Benefits | 23,076.87 | | | | |
| Tax on State Insurance Premiums | 5,759.35 | | | | |
| Sale of Publications | 50.30 | | | | |
| Refunds | .07 | | | | |
| <u>State Insurance Statutory Transfer</u> | | | | | |
| Revolving Fund Closed | | | | | |
| | | 7,033.71 | | | |
| | | | 29,200.57 | | |
| | | | 7,033.71 | | |
| | | | | 750.00 | |
| | | | | | 36,984.28 |
| <u>Industrial Special Indemnity</u> | | | | | |
| <u>Industrial Accident Board:-</u> | | | | | |
| Permanent Partial Disability Compensation | 6,149.83 | | | | |
| <u>State Treasurer:-</u> | | | | | |
| Interest on Bank Balance | 352.06 | | | | |
| | | | | 352.06 | |
| | | | | | 6,501.89 |
| <u>Inheritance Tax Transfer</u> | | | | | |
| <u>Counties:-</u> | | | | | |
| Inheritance Tax | 4,664.15 | | | | |
| <u>Finance Dept. - Inheritance Tax Division:-</u> | | | | | |
| Fees | 281.00 | | | | |
| | | | | 281.00 | |
| | | | | | 4,945.15 |

EXHIBIT 9
SHEET 5DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUNDS AND SOURCE OF RECEIPTS | DETAIL CASH | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUNDS | TOTAL RECEIPTS |
|---|--|-----------|------------------|------------------|----------------|
| <u>Lava Hot Springs</u> Lava Hot Springs Foundation:- Fees Rentals | 16,645.00 <u>626.00</u> | | <u>17,271.00</u> | | 17,271.00 |
| <u>Law Library</u> Secretary of State:- Notary Public Registration Fees | 8,101.00 | | 8,101.00 | | |
| State Treasurer:- Attorney Admittance To Bar Fee | 1,025.00 | | 1,025.00 | | |
| Supreme Court:- Fees Sale of Printed Forms, Etc. | 217.00 <u>22.55</u> | | <u>239.55</u> | | 9,365.55 |
| <u>Liquor Control Act</u> Liquor Control Commission:- Interest Licenses & Permits Refunds Sale of Bonds Sale of Liquor, Etc. Revolving Fund Closed | 291.64 70,063.50 7,630.02 150,000.00 <u>4,348,687.84</u> | | 4,576,673.00 | 10,000.00 | 4,586,673.00 |
| <u>Motor Fuels Refunds</u> Law Enforcement - Motor Fuels Bureau:- Motor Fuel Tax Revolving Fund Closed | <u>719,307.14</u> | | 719,307.14 | <u>35,000.00</u> | 754,307.14 |
| <u>Motor Vehicle</u> Counties:- Licenses & Permits | <u>112,471.36</u> | | 112,471.36 | | |
| Law Enforcement Dept. - Motor Vehicle:- Automobile Transportation Co. Tax Fees Licenses & Permits Refunds Sale of Printed Forms, Etc. | 39,676.24 1,608.49 186,935.41 1,223.38 <u>1,117.35</u> | | 230,560.87 | 61,450.86 | |
| Drivers License Statutory Transfer Public Utilities Commission:- Fees Licenses & Permits Sale of Printed Forms, Etc. Revolving Fund Closed | 158.59 1,400.00 <u>41.15</u> | | 1,599.74 | <u>3,000.00</u> | 409,082.83 |
| <u>Motor Vehicle Caravan</u> Law Enforcement Dept. - Motor Vehicle Caravan:- Licenses & Permits Refunds | <u>34,950.00</u> <u>23.42</u> | | <u>34,973.42</u> | | 34,973.42 |

EXHIBIT 9
SHEET 6DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUND AND SOURCE OF RECEIPTS | CASH DETAIL | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUND | TOTAL RECEIPTS |
|--|---|-----------------|---|----------------|----------------|
| <u>Occupational Licenses</u> Law Enforcement Dept. - Occupational Licenses:- Licenses & Permits Fees Penalties | 28,202.00 20,799.00 <u>590.00</u> | | <u>49,591.00</u> | | 49,591.00 |
| <u>Penitentiary Library</u> Penitentiary:- Admittance Fees | <u>970.85</u> | | <u>970.85</u> | | 970.85 |
| <u>Pest Abatement</u> Agriculture Department:- Fees Counties:- Abatement Tax | <u>32.76</u> <u>326.50</u> | | <u>32.76</u> <u>326.50</u> | | 359.26 |
| <u>Sheep Inspection</u> Sheep Commission:- Fees Counties:- Tax General Fund Appropriation | <u>1,752.36</u> <u>8,741.10</u> | <u>7,000.00</u> | <u>1,752.36</u> <u>8,741.10</u> <u>7,000.00</u> | | 17,493.46 |
| <u>Southern Idaho Demonstration Farm</u> Sales (Farm Produce) Refunds | <u>1,520.25</u> <u>1.00</u> | | <u>1,521.25</u> | | 1,521.25 |
| <u>State Land Assessment</u> Land Department:- Refunds General Fund Appropriation | <u>1,196.40</u> | <u>3,500.00</u> | <u>1,196.40</u> <u>3,500.00</u> | | 4,696.40 |
| <u>State Land Water Maintenance</u> Land Department:- Refunds Rentals General Fund Appropriation | <u>2,655.10</u> <u>2,498.97</u> | <u>2,500.00</u> | <u>5,154.07</u> <u>2,500.00</u> | | 7,654.07 |
| <u>State Predatory Animal</u> Counties:- Tax Sheep Commission:- Sale of Pelts, Etc. | <u>44,034.46</u> <u>39.50</u> | | <u>44,034.46</u> <u>39.50</u> | | 44,073.96 |
| <u>Teachers Registration</u> Education, Board of:- Fees | <u>442.00</u> | | <u>442.00</u> | | 442.00 |

EXHIBIT 9
SHEET 7DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUND AND SOURCE OF RECEIPTS | DETAIL CASH | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUNDS | TOTAL RECEIPTS |
|--|---------------------------------|------------------|------------------|-----------------|----------------|
| <u>Tuberculosis Eradication Indemnity</u> | | | | | |
| Counties:- Tax | 13,095.02 | | 13,095.02 | | 13,095.02 |
| <u>Water Conservation</u> | | | | | |
| General Fund Appropriation | | 50,000.00 | 50,000.00 | | 50,000.00 |
| <u>Weights & Measures Inspection</u> | | | | | |
| Agriculture Department:- Fees Correction from Agricultural Inspection | 8,590.50 <u>3,146.06</u> | <u>11,736.56</u> | <u>11,736.56</u> | | 11,736.56 |
| <u>SUSPENSE FUNDS:</u> | | | | | |
| <u>Agricultural</u> | | | | | |
| Agriculture Department:- Receipts Transferred to Other Funds Balance Overdraft | 284,037.28 <u>289,570.90</u> | <u>5,833.62*</u> | <u>5,833.62*</u> | | 5,833.62* |
| <u>Bureau of Insurance</u> | | | | | |
| Monies in Suspense | 5,000.00 | | 5,000.00 | | 5,000.00 |
| <u>Escheat</u> | | | | | |
| Counties:- Forfeitures | 5,231.27 | | 5,231.27 | | |
| State Treasurer:- Monies in Suspense | 5,838.96 | | 5,838.96 | | |
| Auditor:- Escheats | 327.51 | | 327.51 | | 11,397.74 |
| <u>Land Commissioners</u> | | | | | |
| Land Department:- Receipts Transferred to Other Funds Balance of Receipts in Fund | 330,981.24 <u>306,132.01</u> | <u>24,848.33</u> | <u>24,848.33</u> | | 24,848.33 |
| <u>Lava Hot Springs</u> | | | | | |
| Lava Hot Springs Foundation:- Monies in Suspense | 2,497.43 | | 2,497.43 | | 2,497.43 |
| <u>Liquor Control</u> | | | | | |
| Liquor Control Commission:- Monies in Suspense | 67,368.63 | | 67,368.63 | | 67,368.63 |
| <u>Liquor Control Distribution</u> | | | | | |
| Liquor Control Act Statutory Transfer | 443,876.02 | | 443,876.02 | | 443,876.02 |

EXHIBIT 9
SHEET 8DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUNDS AND SOURCE OF RECEIPTS | DETAIL CASH | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUNDS | TOTAL RECEIPTS |
|---|-------------------------------|------------------|------------------|-----------------|----------------|
| <u>SUSPENSE FUNDS (Continued)</u> | | | | | |
| <u>Motor Vehicle Caravan</u> | | | | | |
| Law Enforcement Dept. - Motor Vehicle Caravan:- Monies in Suspense | 29,565.00 | | 29,565.00 | | 29,565.00 |
| <u>Reclamation</u> | | | | | |
| Reclamation Department:- Receipts Transferred to Other Funds Balance of Receipts in Fund | 3,142.75 <u>1,769.50</u> | <u>1,383.25</u> | <u>1,383.25</u> | | 1,383.25 |
| <u>Secretary of State</u> | | | | | |
| Monies in Suspense | 40.00 | | 40.00 | | 40.00 |
| <u>State School & Colony</u> | | | | | |
| Monies in Suspense | 250.00 | | 250.00 | | 250.00 |
| <u>Treasurer's</u> | | | | | |
| State Treasurer:- Receipts Transferred to Other Funds Balance Overdrft | 27,235.56 <u>29,990.52</u> | <u>2,754.96*</u> | <u>2,754.96*</u> | | 2,754.96* |
| <u>Treasurer's Cancelled Check</u> | | | | | |
| State Treasurer:- Monies in Suspense | 12.00 | | 12.00 | | 12.00 |
| <u>INCOME FUNDS</u> | | | | | |
| <u>Agriculture College</u> | | | | | |
| Land Department:- Rentals Sale Contract - Interest | 7,326.72 <u>5,418.93</u> | | 12,745.65 | | |
| Public Investments Department:- Interest on Endowment Funds | 51,124.38 | | 51,124.38 | | |
| State Treasurer:- Interest on Bank Balances | 267.72 | | 267.72 | | 64,137.75 |
| <u>Albion State Normal School</u> | | | | | |
| Normal School Income Statutory Transfer | 33,129.80 | | 33,129.80 | | 33,129.80 |

EXHIBIT 9
SHEET 9DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUND AND SOURCE OF RECEIPTS | DETAIL CASH | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUND | TOTAL RECEIPTS |
|--|-------------------|-----------|------------------|------------------|------------------|
| <u>INCOME FUNDS (Continued)</u> | | | | | |
| <u>Charitable Institutions</u> | | | | | |
| Land Department:- | | | | | |
| Rentals | | | | | |
| Sale Contract - Interest | 9,171.46 | | | | |
| Public Investments Department:- | <u>5,194.38</u> | | | | |
| Interest on Endowment Fund | | | 14,365.84 | | |
| State Treasurer:- | <u>101,744.65</u> | | | | |
| Interest on Bank Balances | | | 101,744.65 | | |
| <u>Deaf & Blind School</u> | | | | | |
| Charitable Institution Income Statutory Income | | | | | |
| <u>Industrial Training School</u> | | | | | |
| Educational Department:- | | | | | |
| Refunds | | | | | |
| Transferred from Charitable Institution Income | <u>25.87</u> | | | | |
| Lewiston State Normal | | | | | |
| Normal Statutory Transfer | | | <u>31,001.08</u> | <u>31,001.08</u> | <u>31,026.95</u> |
| <u>Normal School</u> | | | | | |
| Land Department:- | | | | | |
| Rentals | | | | | |
| Sale Contract - Interest | 5,624.40 | | | | |
| Public Investments Department:- | <u>5,617.33</u> | | | | |
| Interest on Endowment Fund | | | 11,241.73 | | |
| State Treasurer:- | <u>54,819.77</u> | | | | |
| Interest on Bank Balances | | | 54,819.77 | | |
| <u>Penitentiary</u> | | | | | |
| Land Department:- | | | | | |
| Rentals | | | | | |
| Sale Contract - Interest | 4,288.46 | | | | |
| Public Investments Department:- | <u>673.97</u> | | | | |
| Interest on Investments | | | 4,962.43 | | |
| State Treasurer:- | <u>58,624.81</u> | | | | |
| Interest on Bank Balances | | | 58,624.81 | | |
| | <u>317.52</u> | | <u>317.52</u> | | <u>63,904.76</u> |

EXHIBIT 9
SHEET 10DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUND AND SOURCE OF RECEIPTS | DETAIL CASH | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUND | TOTAL RECEIPTS |
|--|-------------------|-----------|-------------------|------------------|------------------|
| <u>INCOME FUNDS (Continued)</u> | | | | | |
| <u>Public School</u> | | | | | |
| Finance Dept. - Store License Division:- | | | | | |
| Licenses | <u>113,623.91</u> | | | | |
| Land Department:- | | | | | |
| Rentals | <u>277,060.70</u> | | | | |
| Sales Contract Interest | <u>92,510.50</u> | | | | |
| Law Enforcement Dept. - Beer Revenue Division:- | | | | | |
| Beer Tax | <u>223,784.45</u> | | | | |
| Fees | <u>10.00</u> | | | | |
| Licenses & Permits | <u>20,296.50</u> | | | | |
| Sale of Printed Forms, Etc. | <u>52.00</u> | | | | |
| Law Enforcement Dept. - Mine License Tax:- | | | | | |
| Tax | <u>12,573.61</u> | | | | |
| Public Investments Department:- | | | | | |
| Interest on Endowment Fund | <u>757,339.79</u> | | | | |
| State Treasurer:- | | | | | |
| Interest on Bank Balances | | | <u>244,142.95</u> | | |
| Sale of Produce on Escheated Estates | <u>1,383.86</u> | | | | |
| Statutory Transfer from Co-op Emergency Revenue | <u>458.53</u> | | | | |
| Statutory Transfer from Liquor Distribution Suspense | | | <u>1,842.39</u> | | |
| <u>School of Science</u> | | | | | |
| Land Department:- | | | | | |
| Rentals | <u>7,791.06</u> | | | | |
| Sales Contract Interest | <u>4,734.61</u> | | | | |
| Public Investments Department:- | | | | | |
| Interest on Endowment Fund | <u>43,566.07</u> | | | | |
| State Treasurer:- | | | | | |
| Interest on Bank Balances | <u>238.11</u> | | <u>238.11</u> | | <u>56,329.85</u> |
| <u>Soldiers' Home</u> | | | | | |
| Refund | <u>20.06</u> | | | | |
| Statutory Transfer from Charitable Inst. Income | | | <u>19,375.72</u> | <u>19,375.72</u> | <u>19,395.78</u> |

DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUND AND SOURCE OF RECEIPTS | DETAIL CASH | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUND | TOTAL RECEIPTS |
|---|-------------------|------------------|-------------------|------------------|-------------------|
| INCOME FUNDS (Continued) | | | | | |
| Southern Branch, U. of I. | | | | | |
| Charitable Institution Statutory Transfer | <u>31,001.07</u> | | <u>31,001.07</u> | | <u>31,601.07</u> |
| State Hospital North | | | | | |
| Charitable Institution Statutory Transfer | | <u>31,001.10</u> | | <u>31,001.10</u> | |
| State Hospital South | | | | | |
| Land Department:- | | | | | |
| Sales Contract Interest | <u>6,573.29</u> | | | | |
| Rentals | <u>3,912.70</u> | | | | |
| Public Investments Department:- | | | | | |
| Interest on Endowment Fund | <u>10,485.99</u> | | | | |
| State Treasurer:- | | | | | |
| Interest on Bank Balances | <u>25,996.61</u> | | <u>25,996.61</u> | | |
| University | | | | | |
| Land Department:- | | | | | |
| Rentals | <u>124.11</u> | | <u>124.11</u> | | <u>36,806.71</u> |
| Sales Contract Interest | <u>5,872.06</u> | | | | |
| Public Investments Department:- | <u>5,884.55</u> | | | | |
| Interest on Endowment Fund | <u>81,308.69</u> | | <u>81,308.69</u> | | |
| State Treasurer:- | | | | | |
| Interest on Bank Balances | <u>253.16</u> | | <u>253.16</u> | | <u>93,298.46</u> |
| ENDOWMENT FUNDS | | | | | |
| Agriculture College | | | | | |
| Land Department:- | | | | | |
| Sales | <u>38,614.38</u> | | <u>38,614.38</u> | | |
| Public Investments Department:- | | | | | |
| Return of Principal | <u>141,928.89</u> | | <u>141,928.89</u> | | <u>180,543.27</u> |
| Charitable Institutions | | | | | |
| Land Department:- | | | | | |
| Sales | <u>8,631.01</u> | | <u>8,631.01</u> | | |
| Public Investments Department:- | | | | | |
| Return of Principal | <u>298,475.69</u> | | <u>298,475.69</u> | | <u>307,106.70</u> |
| Normal School | | | | | |
| Land Department:- | | | | | |
| Sales | <u>18,559.79</u> | | <u>18,559.79</u> | | |
| Public Investments Department:- | | | | | |
| Return of Principal | <u>125,300.92</u> | | <u>125,300.92</u> | | <u>143,860.71</u> |

DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUND AND SOURCE OF RECEIPTS | DETAIL CASH | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUND | TOTAL RECEIPTS |
|-----------------------------------|---------------------|------------------|---------------------|------------------|---------------------|
| ENDOWMENT FUNDS (Continued) | | | | | |
| Penitentiary | | | | | |
| Land Department:- | | | | | |
| Sales | <u>6,332.82</u> | | <u>6,332.82</u> | | |
| Public Investments Department:- | | | | | |
| Return of Principal | <u>100,003.30</u> | | <u>100,003.30</u> | | <u>106,336.12</u> |
| Public Building | | | | | |
| Land Department:- | | | | | |
| Rentals | <u>1,201.96</u> | | | | |
| Sales | <u>1,947.69</u> | | | | |
| Sales Contract Interest | <u>1,186.91</u> | | | | |
| State Treasurer:- | | | | | |
| Interest (Bank Balances) | <u>14.66</u> | | <u>14.66</u> | | <u>4,351.22</u> |
| Public School | | | | | |
| Land Department:- | | | | | |
| Sales | <u>268,337.91</u> | | <u>268,337.91</u> | | |
| Counties:- | | | | | |
| Escheated Estate | <u>339.08</u> | | <u>339.08</u> | | |
| Public Investments:- | | | | | |
| Return of Principal | <u>1,535,891.33</u> | | <u>1,535,891.33</u> | | |
| State Treasurer:- | | | | | |
| Sales (Escheated Estates) | <u>185.64</u> | | | | |
| U. S. Mineral Leasing Percentages | <u>2,859.72</u> | | | | |
| Transferred from Escheat Suspense | | <u>12,056.03</u> | | <u>12,056.03</u> | <u>1,819,669.71</u> |
| School of Science | | | | | |
| Land Department:- | | | | | |
| Sales | <u>125,015.77</u> | | <u>125,015.77</u> | | |
| Public Investments Department:- | | | | | |
| Return of Principal | <u>102,051.19</u> | | <u>102,051.19</u> | | <u>227,066.96</u> |
| State Hospital South | | | | | |
| Land Department:- | | | | | |
| Sales | <u>21,115.09</u> | | <u>21,115.09</u> | | |
| Public Investments Department:- | | | | | |
| Return of Principal | <u>50,157.44</u> | | <u>50,157.44</u> | | <u>71,272.53</u> |
| University | | | | | |
| Land Department:- | | | | | |
| Sales | <u>61,404.08</u> | | <u>61,404.08</u> | | |
| Public Investments Department:- | | | | | |
| Return of Principal | <u>222,049.94</u> | | <u>222,049.94</u> | | <u>283,454.02</u> |

EXHIBIT 9
SHEET 13DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUND AND SOURCE OF RECEIPTS | DETAIL CASH | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUNDS | TOTAL RECEIPTS |
|---|-------------------|-----------|---------------------|---------------------|----------------|
| <u>TRUST FUNDS</u> | | | | | |
| <u>Bar Commission</u> | | | | | |
| State Treasurer:- | | | | | |
| Licenses & Permits | <u>5,505.00</u> | | <u>5,505.00</u> | | 5,505.00 |
| <u>Carey Act</u> | | | | | |
| Reclamation Department:- | | | | | |
| Fees | 254.50 | | | | |
| Licenses | <u>378.97</u> | | <u>631.47</u> | | 631.47 |
| <u>Cooperative Public Health</u> | | | | | |
| <u>Public Welfare:-</u> | | | | | |
| Match Funds | | | | | |
| Federal | 67,427.70 | | | | |
| State | <u>26,000.00</u> | | <u>93,427.70</u> | | 93,427.70 |
| <u>Loan Expense</u> | | | | | |
| <u>Public Investments Department:-</u> | | | | | |
| Reimbursements for Services Rendered | <u>100.00</u> | | <u>100.00</u> | | 100.00 |
| <u>National Forestry Reserve</u> | | | | | |
| State Treasurer:- | | | | | |
| Matched Funds | <u>175,419.10</u> | | <u>175,419.10</u> | | 175,419.10 |
| <u>National Industrial Recovery Highway</u> | | | | | |
| <u>Public Works Dept. - State Highway</u> | | | | | |
| Matched Funds & Contributions | 5,456,874.10 | | | | |
| Refunds | <u>186,358.74</u> | | | | |
| Advances | <u>150,000.00</u> | | <u>5,793,232.84</u> | | 5,793,232.84 |
| <u>State Asylum & Sanitarium</u> | | | | | |
| Public Welfare - St. Hospital North:- | | | | | |
| Cash on Persons | <u>205.72</u> | | <u>205.72</u> | | |
| Public Welfare - St. Hospital South:- | | | | | |
| Cash on Persons | <u>379.10</u> | | <u>379.10</u> | | 584.82 |
| <u>State Bank Trust</u> | | | | | |
| State Treasurer:- | | | | | |
| Monies in Suspense | <u>2,347.81</u> | | <u>2,347.81</u> | | 2,347.81 |
| <u>State Insurance Fund</u> | | | | | |
| Finance Dept. - State Insurance:- | | | | | |
| Premiums, Interest & Delinquent Assessments | 1,342,585.70 | | | | |
| Refunds | <u>3,831.20</u> | | | <u>1,346,416.90</u> | |
| Public Investments Department:- | | | | | |
| Interest on Investments | 109,188.55 | | | | |
| Return of Principal | <u>545,598.37</u> | | | <u>654,786.92</u> | |
| State Treasurer:- | | | | | |
| Interest on Bank Balance | <u>1,349.03</u> | | <u>1,349.03</u> | | |
| Revolving Fund Closed | | | | <u>40,000.00</u> | 2,042,552.85 |

EXHIBIT 9
SHEET 14DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUND AND SOURCE OF RECEIPTS | DETAIL CASH | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUNDS | TOTAL RECEIPTS |
|--|-------------------|-----------|-------------------|-----------------|----------------|
| <u>IRRIGATION DISTRICTS</u> | | | | | |
| <u>American Falls Reservoir Trust</u> | | | | | |
| American Falls Reservoir District:- | | | | | |
| Monies Held in Suspense | <u>20,649.40</u> | | <u>20,649.40</u> | | |
| Counties:- | | | | | |
| Monies held in Suspense | <u>566,481.04</u> | | <u>566,481.04</u> | | |
| State Treasurer:- | | | | | |
| Payment on Bonds & Interest | <u>77,387.80</u> | | <u>77,387.80</u> | | 664,518.24 |
| <u>Hillsdale Irrigation District</u> | | | | | |
| Counties:- | | | | | |
| Monies held in Suspense | <u>64,544.98</u> | | <u>64,544.98</u> | | |
| State Treasurer:- | | | | | |
| Interest on Bank Balances | <u>990.00</u> | | <u>990.00</u> | | 65,534.98 |
| <u>Mt. Home Irrigation District Interest</u> | | | | | |
| Counties:- | | | | | |
| Monies held in Suspense | <u>110.76</u> | | <u>110.76</u> | | 110.76 |
| <u>Mt. Home Irrigation District Redemption</u> | | | | | |
| Counties:- | | | | | |
| Monies held in Suspense | <u>59.25</u> | | <u>59.25</u> | | 59.25 |
| <u>BOND INTEREST & REDEMPTION FUNDS</u> | | | | | |
| <u>General Interest & Sinking</u> | | | | | |
| Counties:- | | | | | |
| Tax | <u>700,729.81</u> | | <u>700,729.81</u> | | 700,729.81 |
| <u>Lava Hot Springs Interest & Sinking</u> | | | | | |
| Lava Hot Springs Fund Statutory Transfer | | | | | |
| | <u>1,859.71</u> | | <u>1,859.71</u> | | 1,859.71 |
| <u>Public Building, Interest & Sinking</u> | | | | | |
| Counties:- | | | | | |
| Tax | <u>345,253.86</u> | | <u>345,253.86</u> | | |
| Transferred from Public Building Endowment | | | | | |
| Transferred from General Interest & Sinking | | | | | |
| <u>905.93</u> | | | | | |
| | <u>.93.96</u> | | <u>.999.89</u> | | |
| | | | | | 346,253.75 |
| <u>State Highway Redemption - 2nd. Issue</u> | | | | | |
| Counties:- | | | | | |
| Tax | <u>71,506.41</u> | | <u>71,506.41</u> | | 71,506.41 |
| <u>State Highway Redemption - 3rd. Issue</u> | | | | | |
| Counties:- | | | | | |
| Tax | <u>36,338.52</u> | | <u>36,338.52</u> | | 36,338.52 |
| <u>State Highway Treasury Note Redemption</u> | | | | | |
| Law Enforcement Dept. - Motor Fuels Bureau:- | | | | | |
| Motor Fuels Tax | <u>207,125.00</u> | | <u>207,125.00</u> | | 207,125.00 |

EXHIBIT 9
SHEET 15DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUND AND SOURCE OF RECEIPTS | DETAIL CASH | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUNDS | TOTAL RECEIPTS |
|---------------------------------|------------------|-----------|------------------|-----------------|------------------|
| DEBENTURE REDENPTION FUNDS | | | | | |
| Agriculture College | | | | | |
| Land Department:- | | | | | |
| Foreclosed Contract - Interest | 353.20 | | | | |
| Foreclosed Contract - Principal | <u>239.50</u> | | <u>592.70</u> | | <u>592.70</u> |
| Charitable Institutions | | | | | |
| Land Department:- | | | | | |
| Foreclosed Contract - Interest | 1,559.98 | | | | |
| Foreclosed Contract - Principal | <u>1,888.83</u> | | <u>3,448.81</u> | | <u>3,448.81</u> |
| Normal School | | | | | |
| Land Department:- | | | | | |
| Foreclosed Contract - Interest | 2,444.63 | | | | |
| Foreclosed Contract - Principal | <u>2,494.63</u> | | <u>4,939.26</u> | | <u>4,939.26</u> |
| Penitentiary | | | | | |
| Land Department:- | | | | | |
| Foreclosed Contract - Interest | 2,427.01 | | | | |
| Foreclosed Contract - Principal | <u>2,432.75</u> | | <u>4,859.76</u> | | <u>4,859.76</u> |
| Public School | | | | | |
| Land Department:- | | | | | |
| Foreclosed Contract - Interest | 13,448.94 | | | | |
| Foreclosed Contract - Principal | <u>12,993.10</u> | | <u>26,442.04</u> | | <u>26,442.04</u> |
| School of Science | | | | | |
| Land Department:- | | | | | |
| Foreclosed Contract - Interest | 1,198.48 | | | | |
| Foreclosed Contract - Principal | <u>793.38</u> | | <u>1,991.86</u> | | <u>1,991.86</u> |
| State Hospital South | | | | | |
| Land Department:- | | | | | |
| Foreclosed Contract - Interest | 1,643.04 | | | | |
| Foreclosed Contract - Principal | <u>2,020.01</u> | | <u>3,663.05</u> | | <u>3,663.05</u> |
| University | | | | | |
| Land Department:- | | | | | |
| Foreclosed Contract - Interest | 1,543.95 | | | | |
| Foreclosed Contract - Principal | <u>3,534.86</u> | | <u>5,078.81</u> | | <u>5,078.81</u> |

EXHIBIT 9
SHEET 16DETAILED RECEIPTS OF SPECIAL FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUND AND SOURCE OF RECEIPT | DETAIL CASH | TRANSFERS | DEPARTMENT TOTAL | REVOLVING FUND | TOTAL RECEIPTS |
|-----------------------------------|---------------------|---------------|---------------------|----------------|---------------------|
| FEDERAL AID FUNDS | | | | | |
| George Ellzey | | | | | |
| State Treasurer:- | | | | | |
| Interest on Bank Balances | 129.80 | | 129.80 | | |
| Vocational Education Department:- | | | | | |
| Matched Funds & Contributions | <u>33,466.71</u> | <u>338.47</u> | <u>33,466.71</u> | <u>338.47</u> | <u>33,934.98</u> |
| Transferred from George Reed Fund | | | | | |
| George Reed | | | | | |
| State Treasurer:- | | | | | |
| Interest on Bank Balances | 13.89 | | 13.89 | | 13.89 |
| Soldiers Home | | | | | |
| Public Welfare:- | | | | | |
| Matched Funds & Contributions | <u>7,482.37</u> | | <u>7,482.37</u> | | <u>7,482.37</u> |
| Vocational Education | | | | | |
| State Treasurer:- | | | | | |
| Interest on Bank Balances | 119.08 | | 119.08 | | |
| Vocational Education Department:- | | | | | |
| Matched Funds & Contributions | <u>64,712.12</u> | | <u>64,712.12</u> | | <u>64,831.20</u> |
| Vocational Rehabilitation | | | | | |
| State Treasurer:- | | | | | |
| Interest on Bank Balances | 69.03 | | 69.03 | | |
| Vocational Education Department:- | | | | | |
| Matched Funds & Contributions | <u>19,010.00</u> | | <u>19,010.00</u> | | <u>19,079.03</u> |
| REVOLVING FUNDS | | | | | |
| Revolving Funds | | | | | |
| Auditor | <u>4,245,992.86</u> | | <u>4,245,992.86</u> | | <u>4,245,992.86</u> |
| TOTALS | | | | | |
| | 38,879,001.17** | 1,485,468.35 | | | 143,810.89 |
| | | | | | 40,508,280.41 |

**See Total Cash Receipts Exhibit 8, Sheet 1

*Overdraft

EXHIBIT 10
SHEET 1

DISBURSEMENTS BY UNIT.
FOR THE BIENNIUM
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| DEPARTMENT OR INSTITUTION | GENERAL 1933-34 SERIES | GENERAL 1935-36 SERIES | TOTAL GENERAL FUND | SPECIAL 1933-34 SERIES | SPECIAL 1935-36 SERIES | TOTAL SPECIAL FUNDS | TOTAL ALL FUNDS |
|---|--|---|--|---------------------------------|---------------------------------|---------------------------------|--|
| EXECUTIVE: | | | | | | | |
| Governor: Office Administration Law Enforcement Emergency | 3,463.24 — | 21,613.05 2,557.84 | 25,076.29 2,557.84 | — — | — — | — — | 25,076.29 2,557.84 |
| Adjutant General: Office Administration Contingent | 8,627.87 — | 60,004.03 — | 68,631.90 — | — — | 14,855.92 — | 14,855.92 — | 68,631.90 14,855.92 |
| Board of Equalization Budget Bureau Claims Examiner Guardian of the Republic Official Bond Public Accounts, Bureau of Purchasing Agent | 892.07 2,550.76 100.00 523.57 368.11 1,985.34 1,955.56 | 2,917.72 3,908.29 4,108.24 2,242.86 7,443.14 16,026.58 6,588.81 | 3,809.79 6,489.05 4,208.24 2,766.43 7,611.25 18,621.93 10,544.39 | — — — — — — — | — — — — — — — | — — — — — — — | 3,809.79 6,489.05 4,208.24 2,766.43 7,611.25 18,621.93 10,544.39 |
| Attorney General: Office Administration Contingent | 6,535.26 448.95 | 41,437.60 693.38 | 48,000.86 1,342.33 | — — | — — | — — | 48,000.86 1,342.33 |
| Auditor | 4,298.64 | 35,405.88 | 39,704.52 | — | — | — | 39,704.52 |
| Secretary of State | 4,877.65 | 29,717.81 | 34,595.46 | — | — | — | 34,595.46 |
| State Treasurer | 2,869.10 | 22,205.18 | 25,074.28 | — | — | — | 25,074.28 |
| State Mine Inspector | 3,227.19 | 13,183.64 | 16,410.83 | — | — | — | 16,410.83 |
| TOTAL EXECUTIVE | 42,761.53 | 272,884.06 | 315,645.39 | — | 14,855.92 | 14,855.92 | 330,501.31 |
| LEGISLATIVE: | | | | | | | |
| Lieutenant Governor: Regular Session Extra Session Second Extra Session Third Extra Session Printing General Law Printing Constitutional Amendments (Deficiency) | — — 20.00* — — — — | 530.42 76,988.42 18,644.87 9,928.28 10,833.49 4,314.40 7,629.60 | 530.42 76,988.42 18,624.87 9,928.28 10,833.49 4,314.40 7,629.60 | — — — — — — — | — — — — — — — | — — — — — — — | 530.42 76,988.42 18,624.87 9,928.28 10,833.49 4,314.40 7,629.60 |
| TOTAL LEGISLATIVE | 20.00* | 128,869.48 | 128,849.48 | — | — | — | 128,849.48 |
| * Cancelled Warrants. | | | | | | | |
| JUDICIAL: | | | | | | | |
| District Court Supreme Court: Office Administration Contingent Law Libraries Uniform Laws Commission Jas. F. Ailshire (Deficiency) | 34,550.73 12,862.85 3,183.92 — | 186,459.39 73,184.46 363.02 11,109.13 125.87 245.52 | 221,010.12 86,047.31 363.02 14,295.05 784.35 245.52 | — — — — — — | — — — — — — | — — — — — — | 221,010.12 86,047.31 363.02 21,923.89 125.87 245.52 |
| TOTAL JUDICIAL | 50,597.50 | 271,487.39 | 322,084.89 | 784.35 | 6,846.49 | 7,630.84 | 329,715.73 |

EXHIBIT 10
SHEET 2

| DEPARTMENT OR INSTITUTION | GENERAL 1933-34 SERIES | GENERAL 1935-36 SERIES | TOTAL GENERAL FUND | SPECIAL 1933-34 SERIES | SPECIAL 1935-36 SERIES | TOTAL SPECIAL FUNDS | TOTAL ALL FUNDS |
|--|------------------------------|------------------------------|--------------------------|------------------------------|------------------------------|---------------------------|-----------------------|
| AGRICULTURE & ANIMAL INDUSTRY: | | | | | | | |
| Abortion Eradication | — | 373.13 | 373.13 | 4,089.01 | 7,998.01 | 12,087.02 | 12,087.02 |
| Agricultural Adjustment | — | 60,396.52 | 68,656.00 | 46,683.22 | 5,88 | 5,88 | 379.01 |
| Agriculture, Dept. of | 8,271.48 | 17,271.44 | 17,271.44 | 11,842.05 | 58,725.27 | 127,383.27 | 17,271.44 |
| Agriculture Improvement | — | — | — | 12,565.04 | 12,565.04 | 12,565.04 | 12,565.04 |
| Animal Industry | — | — | — | 2,060.12 | 2,262.36 | 2,262.36 | 2,262.36 |
| Bee Inspection | — | — | — | 18,417.98 | 18,417.98 | 18,417.98 | 18,417.98 |
| Dairying | — | — | — | — | — | — | 9,032.99 |
| Leaf Hopper Extermination | 8,032.99 | 8,032.99 | 8,032.99 | 508.03 | 508.03 | 508.03 | 508.03 |
| Pest Abatement | — | — | — | 190,927.77 | 190,927.77 | 190,927.77 | 190,927.77 |
| Plant Industry | — | — | — | 12,809.68 | 14,851.04 | 14,851.04 | 14,851.04 |
| Sheep Inspection | — | — | — | 27.50 | 885.20 | 885.20 | 885.20 |
| Southern Idaho Demonstration Farm | — | — | — | 13,742.47 | 35,203.51 | 48,945.98 | 48,945.98 |
| State Predatory Animal | — | — | — | 1,210.92 | 6,915.87 | 6,126.79 | 6,126.79 |
| T. B. Eradication | — | — | — | — | 11,591.11 | 11,591.11 | 11,591.11 |
| Weights & Measures Insp. | — | — | — | — | — | — | — |
| TOTAL AGRICULTURE & ANIMAL INDUSTRY | 8,271.48 | 86,064.08 | 94,335.56 | 68,198.72 | 311,710.75 | 379,907.47 | 474,243.03 |
| CONSERVATION & RECREATION: | | | | | | | |
| Carey Act Relief | — | 41.00 | 41.00 | — | — | — | 41.00 |
| Columbia & Snake River Invest. | 371.53 | 332.01 | 703.54 | — | — | — | 703.54 |
| Fish & Game | — | — | — | 58,516.34 | 328,204.23 | 386,720.57 | 386,720.57 |
| Game Warden's, Pred. Animal | — | — | — | 1,946.70 | 10,738.48 | 12,087.18 | 12,087.18 |
| Hayburn Park | 473.35 | 4,603.47 | 5,076.82 | 1,012.21 | 1,869.90 | 2,882.11 | 7,958.93 |
| Historical Society | 1,296.04 | 4,448.84 | 5,746.88 | — | — | — | 5,746.88 |
| Housing Pioneer Relics | — | 829.15 | 829.15 | — | — | — | 829.15 |
| Reclamation, Dept. of | 5,402.52 | 31,350.79 | 38,763.31 | — | — | — | 36,753.31 |
| Snake River Channel Improvements | 766.20 | 2,541.82 | 3,308.02 | — | — | — | 3,308.02 |
| Soldiers' Memorial | — | 1,000.00 | 1,000.00 | — | — | — | 1,000.00 |
| Spaulding Memorial Park | — | 5,600.00 | 5,600.00 | — | — | — | 5,600.00 |
| State Planning Board | — | 16,674.28 | 16,674.28 | — | — | — | 16,674.28 |
| State Water Conservation Board | — | — | — | — | 3,226.73 | 3,226.73 | 3,226.73 |
| U. S. Geological Survey | 7,354.79 | 18,741.52 | 26,096.31 | — | — | — | 26,096.31 |
| Placing George Washington Statue | — | 540.56 | 540.56 | — | — | — | 540.56 |
| TOTAL CONSERVATION & RECREATION | 15,666.43 | 86,703.44 | 102,369.87 | 60,877.25 | 344,039.34 | 404,916.59 | 507,207.46 |
| CORRECTION: | | | | | | | |
| Penitentiary | 26,214.62 | 123,147.00 | 149,361.62 | 3,079.75 | 32,690.80 | 35,770.55 | 185,132.17 |
| Penitentiary Library | — | — | — | 24.40 | 660.54 | 684.94 | 684.94 |
| Eagle Island Farm | 2,076.68 | 14,745.84 | 16,824.52 | — | — | — | 16,824.52 |
| TOTAL CORRECTION: | 28,293.30 | 137,892.84 | 166,186.14 | 3,104.15 | 38,351.34 | 36,455.49 | 202,641.63 |

EXHIBIT 10
SHEET 3DISBURSEMENTS BY UNIT
FOR THE BIENNIAL
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| DEPARTMENT OR INSTITUTION | GENERAL 1933-34 SERIES | GENERAL 1935-36 SERIES | TOTAL GENERAL FUND SERIES | SPECIAL 1933-34 SERIES | SPECIAL 1935-36 SERIES | TOTAL SPECIAL FUND SERIES | TOTAL ALL FUNDS |
|--|------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------|------------------------------------|-----------------------|
| EDUCATION: | | | | | | | |
| University of Idaho | 92,568.38 | 1,033,765.15 | 1,126,333.53 | 6,150.32 | 85,407.14 | 91,557.46 | 1,217,890.99 |
| Agriculture College Experiment Station | 1,295.01 | 25,142.12 | 26,437.13 | 6,935.48 | 56,346.88 | 62,282.36 | 62,282.36 |
| Pure Seed | 1,401.41 | 6,830.09 | 7,731.50 | — | — | — | 26,437.13 |
| Mineral Resources Investigation | 596.97 | 7,870.66 | 8,467.63 | — | — | — | 7,731.50 |
| U. S. Miner Cooperative | 427.83 | — | 427.83 | — | — | — | 8,467.63 |
| Rodent Control | 2,728.96 | 6,889.37 | 9,618.32 | — | — | — | 427.83 |
| School of Science | 5,577.73 | 5,348.80 | 10,926.53 | 1,876.34 | 51,987.17 | 53,863.51 | 9,618.32 |
| U. S. Geological Survey Co-op | — | — | — | — | — | 53,863.51 | 53,863.51 |
| TOTAL U. OF I. (Sub Total) | 104,896.28 | 1,085,346.19 | 1,189,942.47 | 14,982.14 | 193,741.19 | 208,703.33 | 1,398,345.80 |
| Education, Dept. of Traveling Library | 7,865.95* | 37,734.20 | 45,600.15* | — | — | — | 45,600.15* |
| Vocational Rehabilitation | 1,404.52 | 10,445.31 | 11,849.83 | — | — | — | 11,849.83 |
| Vocational Education | 4,927.85 | 14,451.79 | 19,379.64 | — | — | — | 19,379.64 |
| Albion State Normal | 4,310.73 | 27,816.78 | 32,127.51 | — | — | — | 32,127.51 |
| Deaf & Blind School | 9,918.02 | 154,533.67 | 164,451.69 | 18,955.13 | 16,624.97 | 35,580.10 | 200,031.79 |
| Industrial Training School | 26,999.56 | 101,226.05 | 128,225.61 | 1,592.76 | 4,895.83 | 6,488.59 | 134,714.20 |
| Lewiston State Normal | 30,774.83 | 139,959.73 | 170,734.56 | 19,360.34 | 31,241.94 | 50,602.28 | 221,936.84 |
| Public Schools | 21,337.95 | 185,285.36 | 206,623.31 | 14,181.03 | 6,244.86 | 20,425.89 | 227,049.20 |
| University-Southern Branch | 42,226.36 | 334,310.72 | 376,537.08 | 19,188.58 | 1,534,203.28 | 1,857,998.61 | 1,857,998.61 |
| TOTAL EDUCATION | 254,362.05 | 2,991,109.80 | 2,945,471.85 | 411,035.31 | 1,789,389.99 | 2,201,325.30 | 4,546,797.15 |
| * Includes 160.16-1931-32 Warrants. | | | | | | | |
| FINANCE: | | | | | | | |
| Banks & Banking | — | 1,014.77 | 1,014.77 | 5,017.95 | 26,926.94 | 31,944.89 | 32,959.66 |
| Chain Store | 538.00 | 5,498.84 | 6,036.84 | — | — | — | 6,036.84 |
| Co-operative Emergency Rev. | — | — | — | — | 39,355.49 | 39,355.49 | 39,355.49 |
| Income Tax | 4,910.21 | 31,439.91 | 36,350.12 | — | — | 3,191.23 | 36,350.12 |
| Inheritance Transfer | — | — | — | — | — | — | 3,191.23 |
| Insurance, Bureau of | 3,094.47 | 18,127.55 | 21,222.02 | — | — | — | 21,222.02 |
| TOTAL FINANCE | 8,542.66 | 58,081.07 | 64,623.75 | 5,017.95 | 69,473.66 | 74,491.61 | 139,115.36 |
| LAW ENFORCEMENT: | | | | | | | |
| Athletic Commission | — | — | — | — | — | — | — |
| Bear Revenue | 2,620.37 | 15,817.00 | 18,437.37 | 2,404.70 | 3,597.59 | 6,002.29 | 6,002.29 |
| Drivers' License | — | — | — | — | 47,182.33 | 47,182.33 | 47,182.33 |
| Kilowatt Hour Administration | 990.13 | 6,296.70 | 7,286.83 | — | — | — | 7,286.83 |
| Malt Revenue | 449.54 | 1,422.86 | 1,872.40 | — | — | — | 1,872.40 |
| Motor Vehicle | — | — | — | 44,926.77 | 213,787.29 | 256,713.06 | 256,713.06 |
| Motor Vehicle Caravan | — | — | — | 213,787.29 | 19,430.45 | 19,430.45 | 19,430.45 |
| Occupational License | — | — | — | 19,430.45 | 19,709.80 | 23,230.81 | 23,230.81 |
| TOTAL LAW ENFORCEMENT | 4,060.04 | 23,536.56 | 27,596.60 | 50,851.48 | 303,707.46 | 354,558.94 | 382,165.54 |

EXHIBIT 10
SHEET 4DISBURSEMENTS BY UNIT
FOR THE BIENNIAL
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| DEPARTMENT OR INSTITUTION | GENERAL 1933-34 SERIES | GENERAL 1935-36 SERIES | TOTAL GENERAL FUND SERIES | SPECIAL 1933-34 SERIES | SPECIAL 1935-36 SERIES | TOTAL SPECIAL FUND SERIES | TOTAL ALL FUNDS |
|--|------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------|------------------------------------|-----------------------|
| MISCELLANEOUS: | | | | | | | |
| Refunds | — | 894.00 | 894.00 | — | — | — | 894.00 |
| Chicago, Mil., St. Paul Railroad | — | 104.07 | 104.07 | — | — | — | 104.07 |
| Gen County | — | 236.50 | 236.50 | — | — | — | 236.50 |
| J. P. Gray | — | 873.50 | 873.50 | — | — | — | 873.50 |
| Oneida County | — | — | — | — | — | — | — |
| TOTAL MISCELLANEOUS | — | 2,108.07 | 2,108.07 | — | — | — | 2,108.07 |
| PUBLIC ENDOWMENTS ADMINISTRATION: | | | | | | | |
| Land Department | 7,625.16 | 45,823.35 | 53,248.51 | — | 34,641.17 | 27,781.71 | 53,248.51 |
| Forest Protection | — | — | — | 6,859.46* | — | — | 6,859.46 |
| Special Cruising & Appraising | 1,235.25 | 7,582.98 | 8,818.23 | — | 2,227.01 | 2,789.71 | 2,789.71 |
| State Land Assessment | — | — | — | 562.70 | — | 7,606.56 | 7,606.56 |
| State Land Water Maintenance | — | — | — | — | — | — | — |
| Timber Fire Protection | 15,825.98 | 90,685.76 | 106,591.74 | — | — | — | 106,591.74 |
| White Pine Blister Rust | — | 39,008.81 | 39,008.81 | — | — | — | 39,008.81 |
| Public Investments, Dept. of | 3,170.48 | 17,667.15 | 20,737.63 | 3,207.76 | 29,293.52 | 32,501.28 | 20,737.63 |
| Farm Mortgage Fund | — | — | — | 58.30 | 113.76 | 172.06 | 58.30 |
| Loan Expense Fund | — | — | — | — | — | — | 172.06 |
| TOTAL PUBLIC ENDOWMENT ADM; | 27,856.87 | 200,348.05 | 228,204.92 | 3,030.70* | 73,882.02 | 70,851.32 | 299,056.24 |
| * Transferred to 1933-34 | | | | | | | |
| PUBLIC SERVICE: | | | | | | | |
| Public Utilities Commission | 10,705.36 | 57,128.05 | 67,833.41 | 6,312.37 | 34,508.07 | 40,820.44 | 67,833.41 |
| Industrial Accident Board | — | — | — | — | — | — | 40,820.44 |
| TOTAL PUBLIC SERVICE | 10,705.36 | 57,128.05 | 67,833.41 | 6,312.37 | 34,508.07 | 40,820.44 | 108,653.85 |
| PUBLIC WELFARE: | | | | | | | |
| Public Welfare, Dept. of | 5,989.70 | 52,008.50 | 57,998.20 | — | — | — | 57,998.20 |
| Child Hygiene | 438.84 | 2,198.75 | 2,637.59 | — | — | — | 2,637.59 |
| Children's Home | 3,000.00 | 14,455.00 | 17,455.00 | — | — | — | 17,455.00 |
| George Edwards | — | 950.00 | 950.00 | — | — | — | 950.00 |
| Eugene Lister | 150.00 | 1,150.00 | 1,300.00 | — | — | — | 1,300.00 |
| E. A. McBaird | — | 900.00 | 900.00 | — | — | — | 900.00 |
| Eva B. Rosenberg | 150.00 | 2,000.00 | 2,150.00 | — | — | — | 2,150.00 |
| Insane & Feeble Minded Exp. | 144.69 | 123.50 | 268.19 | — | — | — | 268.19 |
| Laurel Hot Springs Foundation | 3,223.39 | 989.75 | 989.75 | 2,106.63 | 13,518.84 | 15,624.47 | 16,614.22 |
| Soldiers' Home | — | 24,079.21 | 27,302.80 | 2,444.43 | 16,044.89 | 18,489.32 | 45,791.92 |
| State Employment Service | — | — | — | — | 21,824.43 | 21,824.43 | 21,824.43 |
| State Hospital North | 16,551.52 | 103,123.05 | 119,674.57 | 3,573.28 | 22,866.79 | 27,442.07 | 147,116.64 |
| State Hospital South | 23,616.32 | 117,856.77 | 147,473.09 | 2,564.00 | 30,059.03 | 32,623.03 | 180,056.12 |
| State School and Colony | 24,545.52 | 86,966.82 | 111,512.14 | — | — | — | 111,512.14 |
| T. B. Hospitalization | 4,928.72 | 30,437.30 | 35,366.02 | — | — | — | 35,366.02 |
| Vaccines & Anti Toxins | — | 2,576.20 | 2,576.20 | — | — | — | 2,576.20 |
| Venereal Disease Control | 290.92 | 1,490.61 | 1,781.53 | — | — | — | 1,781.53 |
| Veterans Welfare | 11,134.77 | 59,331.45 | 70,466.22 | — | — | — | 70,466.22 |
| Relief Co-op Emergency Rev. | — | — | — | — | 1,962,486.07 | 1,962,486.07 | 1,962,486.07 |
| TOTAL PUBLIC WELFARE | 100,164.39 | 500,636.71 | 600,801.10 | 10,687.34 | 2,067,802.05 | 2,078,489.39 | 2,679,290.49 |

EXHIBIT 10
SHEET 5DISBURSEMENTS BY UNIT
FOR THE BIENNIAL

OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| DEPARTMENT OR INSTITUTION | GENERAL 1933-34 SERIES | GENERAL 1935-36 SERIES | TOTAL GENERAL FUND SERIES | SPECIAL 1933-34 SERIES | SPECIAL 1935-36 SERIES | TOTAL SPECIAL FUNDS SERIES | TOTAL ALL FUNDS |
|------------------------------------|------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------|-------------------------------------|-----------------------|
| PUBLIC WORKS: | | | | | | | |
| Public Works Administration | | | | | 13,280.11 | 13,280.11 | 13,280.11 |
| Capitol Maintenance | 11,324.95 | 73,275.79 | 84,600.74 | — | — | — | 84,600.74 |
| Capitol Bldg. Maintenance.—Repairs | — | 8,594.30 | 8,594.30 | — | — | — | 8,594.30 |
| Contractors License | — | — | — | 1,117.50 | 4,725.00 | 5,842.50 | 5,842.50 |
| Motor Fuels Administration | — | — | — | — | 19,610.92 | 19,610.92 | 19,610.92 |
| Public Highway Works Appropriation | — | — | — | — | 196,211.46 | 196,211.46 | 196,211.46 |
| Highway Maintenance & Operation | — | — | 507,148.24 | 2,745,365.15 | 3,252,513.39 | 3,252,513.39 | 3,252,513.39 |
| State Aeronautics | — | — | 1,012.42 | 11,506.97 | 12,519.39 | 12,519.39 | 12,519.39 |
| TOTAL PUBLIC WORKS | 11,324.95 | 81,870.09 | 93,195.04 | 509,278.16 | 2,990,699.61 | 3,499,977.77 | 3,593,172.81 |
| PUBLIC IMPROVEMENTS: | | | | | | | |
| Highway Construction: | | | | | | | |
| N.I.R.H. Act | — | — | — | 856,605.23 | 3,886,291.50 | 4,742,896.82 | 4,742,896.82 |
| Public Works | — | — | — | 608,658.11 | 5,085,199.08 | 5,691,657.19 | 5,691,657.19 |
| Penitentiary Improvements | — | — | — | 103.75 | 358.04 | 461.79 | 461.79 |
| Houses & Land for Penitentiary | — | 7,036.24 | 7,036.24 | 1,907.06 | 114.56 | 2,021.62 | 2,021.62 |
| Construction—St. Hospital South | — | — | — | — | — | — | — |
| TOTAL PUBLIC IMPROVEMENTS | — | 7,036.24 | 7,036.24 | 1,467,274.15 | 8,969,963.27 | 10,437,237.42 | 10,444,273.66 |
| SPECIAL COMMISSIONS: | | | | | | | |
| Liquor Advisory Council | — | 996.77 | 996.77 | — | — | — | 996.77 |
| Liquor Control | — | — | — | — | 3,769,996.89 | 3,769,996.89 | 3,769,996.89 |
| TOTAL SPECIAL COMMISSIONS | — | 996.77 | 996.77 | — | 3,769,996.89 | 3,769,996.89 | 3,770,993.66 |
| SUSPENSE FUNDS: | | | | | | | |
| Bureau of Insurance | — | — | — | — | 5,000.00 | 5,000.00 | 5,000.00 |
| Escheat | — | — | — | — | 3.16 | 3.16 | 3.16 |
| Land Commissioner | — | — | — | 312.38 | 7,663.94 | 7,976.32 | 7,976.32 |
| Lava Hot Springs | — | — | — | — | 287.82 | 287.82 | 287.82 |
| Liquor Control | — | — | — | — | 62,874.96 | 62,874.96 | 62,874.96 |
| Liquor Control Distribution | — | — | — | — | 221,938.01 | 221,938.01 | 221,938.01 |
| Reclamation Special | — | — | — | — | 331.00 | 331.00 | 331.00 |
| Secretary of State | — | — | — | 80.00 | — | 80.00 | 80.00 |
| State Treasurer | — | — | — | 20.42 | 250.00 | 270.42 | 270.42 |
| Treasurer's Cancelled Checks | — | — | — | — | 1.04 | 1.04 | 1.04 |
| TOTAL SUSPENSE FUNDS | — | — | — | 412.80 | 298,349.93 | 298,762.73 | 298,762.73 |

EXHIBIT 10
SHEET 6DISBURSEMENTS BY UNIT
FOR THE BIENNIAL
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| DEPARTMENT OR INSTITUTION | GENERAL 1933-34 SERIES | GENERAL 1935-36 SERIES | TOTAL GENERAL FUND SERIES | SPECIAL 1933-34 SERIES | SPECIAL 1935-36 SERIES | TOTAL SPECIAL FUNDS SERIES | TOTAL ALL FUNDS |
|---|------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------|-------------------------------------|-----------------------|
| PURCHASE OF INVESTMENTS (ENDOWMENT) | | | | | | | |
| Agricultural College | — | — | — | 24,119.01 | 152,464.66 | 176,583.67 | 176,583.67 |
| Charitable Institutions | — | — | — | 33,607.58 | 270,448.81 | 304,056.39 | 304,056.39 |
| Normal School | — | — | — | 11,400.00 | 121,928.68 | 133,328.68 | 133,328.68 |
| Penitentiary | — | — | — | 2,040.38 | 102,938.03 | 104,678.41 | 104,678.41 |
| Public School | — | — | — | 98,594.04 | 1,743,335.49 | 1,841,929.53 | 1,841,929.53 |
| School of Science | — | — | — | 6,136.18 | 208,597.82 | 212,554.00 | 212,554.00 |
| State Hospital South | — | — | — | — | 58,397.99 | 58,397.99 | 58,397.99 |
| University of Idaho | — | — | — | 21,562.00 | 248,528.13 | 270,091.13 | 270,091.13 |
| TOTAL PURCHASE OF INVESTMENTS (ENDOWMENTS) | — | — | — | 197,459.19 | 2,904,140.61 | 3,101,599.80 | 3,101,599.80 |
| FEDERAL AND TRUST | | | | | | | |
| Carey Act Trust | — | — | — | 627.13 | 167.18 | 794.31 | 794.31 |
| Co-operative Public Health Trust | — | — | — | — | 54,742.09 | 54,742.09 | 54,742.09 |
| National Forest Reserve | — | — | — | 81,998.39 | 93,420.71 | 175,419.10 | 175,419.10 |
| Soldiers' Home Federal Aid | — | — | — | 2,207.18 | 4,659.44 | 6,866.52 | 6,866.52 |
| State Asylum & Sanitarium | — | — | — | 84.99 | 376.42 | 441.41 | 441.41 |
| State Bank Trust | — | — | — | 35.28 | 354.11 | 389.39 | 389.39 |
| State Bar Commission | — | — | — | 530.62 | 5,400.24 | 5,930.86 | 5,930.86 |
| State Insurance Fund | — | — | — | 213,709.19 | 1,780,168.25 | 1,993,877.44 | 1,993,877.44 |
| Teachers' Registration | — | — | — | 7,841.22 | 180.64 | 180.64 | 180.64 |
| U. S. Clarke-McNary | — | — | — | — | 107,483.32 | 115,324.54 | 115,324.54 |
| TOTAL FEDERAL AND TRUST | — | — | — | 307,014.00 | 2,046,952.40 | 2,353,966.40 | 2,353,966.40 |
| REFUNDS: | | | | | | | |
| School of Science Income | — | — | — | 3.85 | 762.28 | 766.13 | 766.13 |
| Public Building Endowment | — | — | — | 2.66 | — | 2.65 | 2.65 |
| Public School Endowment | — | — | — | — | 15.00 | 15.00 | 15.00 |
| University Income | — | — | — | 225.20 | 51.11 | 276.31 | 276.31 |
| Motor Fuels Refunds | — | — | — | 121,573.85 | 535,768.35 | 657,342.20 | 657,342.20 |
| Charitable Institutions Income | — | — | — | 92.59 | 30.87 | 123.46 | 123.46 |
| Normal School Income | — | — | — | — | 32.83 | 32.83 | 32.83 |
| Public School Income | — | — | — | 261.64 | 617.90 | 879.54 | 879.54 |
| State Highway to N.I.R.H. Trust | — | — | — | 60,692.79 | 115,790.55 | 175,483.34 | 175,483.34 |
| N.I.R.H. Trust to State Highway | — | — | — | 175,239.35 | 1,055,365.09 | 1,230,604.44 | 1,230,604.44 |
| TOTAL REFUNDS | — | — | — | 358,091.92 | 1,708,433.98 | 2,066,525.90 | 2,066,525.90 |

GRAND TOTAL WARRANT DISBURSEMENT 562,586.38* 4,004,752.70 4,567,339.08* 3,454,266.44 27,738,103.78 31,192,370.22 35,759,709.30*

*Includes \$160.16 - 1931-32 Warrants

DISBURSEMENTS BY UNIT
FOR THE BIENNIAL
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| DEPARTMENT OR INSTITUTION | GENERAL 1933-34 SERIES | GENERAL 1935-36 SERIES | TOTAL GENERAL FUND | SPECIAL 1933-34 SERIES | SPECIAL 1935-36 SERIES | TOTAL SPECIAL FUND | TOTAL ALL FUNDS |
|--|------------------------------|------------------------------|--------------------------|------------------------------|------------------------------|--------------------------|-----------------------|
| Miscellaneous Expenditures (See Exhibit 1) | | | | | | | |
| Sight Drafts Paid | | | | 6,081.00 | 112,428.07 | 118,509.07 | 118,509.07 |
| Federal | -- | -- | | 156.00 | 1,092.00 | 1,248.00 | 1,248.00 |
| Industrial Special Indemnity | -- | -- | | 314,119.52 | 4,029,551.48 | 4,343,671.00 | 4,343,671.00 |
| Revolving Funds | -- | -- | | | | | |
| Interest on Bank Balances Paid: | | | | | | | |
| Federal Government | -- | -- | | 10,533.41 | 33,854.09 | 44,387.50 | 44,387.50 |
| Debentures Paid | -- | -- | | 45,000.00 | 1,705,000.00 | 1,748,000.00 | 1,748,000.00 |
| Bonds and Notes | -- | -- | | 25,488.12 | 226,627.38 | 252,115.50 | 252,115.50 |
| Interest on Bonds and Notes | -- | -- | | 79,246.06 | 706,176.63 | 785,422.69 | 785,422.69 |
| Trust Accounts | -- | -- | | 7,657.13 | 69.34 | 7,726.47 | 7,726.47 |
| Interest on General Fund Warrants | -- | -- | | | | | |
| TOTAL MISCELLANEOUS EXPENDITURES | -- | -- | 486,281.24 | 6,815,130.79 | 7,301,412.03 | 7,301,412.03 | |
| Net Statutory Transfers (See next page) (Between General & Special Funds) | -- | -- | | | 148,890.20 | 148,890.20 | 148,890.20 |
| | 562,586.38* | 4,004,752.70 | 4,567,339.08* | 3,940,547.68 | 34,702,124.77 | 38,642,672.45 | 43,210,011.58* |

To Balance with State Treasurer's Disbursements
(Exhibit 1 Page 1)

| | | | | | | | |
|--|--|--|--|--|------------|---------------|---------------|
| Plus: Outstanding Warrants Oct. 1, 1934 | | | | | | | 1,131,490.77 |
| | | | | | | | 44,341,502.30 |
| Less: Outstanding Warrants Sept. 30, 1936 | | | | | | | |
| 1931-32 Warrants cancelled | | | | | 560,594.11 | 662.97 | |
| 1931-32 Warrants transferred to 1933-34 | | | | | 837.24 | | |
| Net Statutory transfers | | | | | 148,890.20 | 710,984.52 | |
| Treasurer's Disbursements | | | | | | 43,630,517.78 | |

EXHIBIT 11
SHEET 1

OPERATIONS IN WARRANTS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| FUND | OUTSTANDING OCTOBER 1 1934 | ISSUED | PAID | OUTSTANDING SEPTEMBER 30 1936 | |
|--------------------------------------|----------------------------------|--------------|--------------|-------------------------------------|----|
| | | | | \$ | \$ |
| Abortion Eradication | \$ 585.88 | \$ 12,087.02 | \$ 12,439.05 | 233.85 | |
| Adjutant General Contingent | | 14,855.92 | 1,325.36 | 13,530.56 | |
| Agricultural Inspection | 8,416.12 | 282,045.20 | 281,138.82 | 9,322.50 | |
| Agricultural Adjustment Fund | | 5.88 | 5.88 | | |
| Athletic | 94.39 | 6,002.29 | 5,820.07 | | |
| Banking and Investment | 767.00 | 31,944.89 | 32,711.89 | | |
| Bar Commission | 95.32 | 5,930.86 | 6,026.18 | | |
| Bee Inspection | 5.00 | 2,262.36 | 2,267.36 | | |
| Carey Act Trust | | 794.31 | 794.31 | | |
| Contractors License | | 5,842.50 | 5,617.50 | 225.00 | |
| Co-operative Emergency Revenue | | 2,001,841.56 | 1,905,622.60 | 96,218.96 | |
| Co-operative Public Health Trust | | 54,715.60 | 48,852.95 | 5,862.65 | |
| Drivers License | | 47,217.98 | 46,111.27 | 1,106.71 | |
| Endowments: | | | | | |
| Agricultural College | | 176,583.67 | | | |
| Charitable Institutions | | 304,056.39 | 304,056.39 | | |
| Normal School | | 133,328.68 | 133,328.68 | | |
| Penitentiary | | 104,678.41 | 104,678.41 | | |
| Public School | | 1,841,944.53 | 1,841,944.53 | | |
| Public Building | | 2,65 | 2,65 | | |
| School of Science | | 212,534.00 | 203,534.00 | 9,000.00 | |
| State Hospital South | | 58,397.99 | 58,397.99 | | |
| University of Idaho | | 270,091.13 | 270,091.13 | | |
| Farm Mortgage | 89.28 | 32,459.28 | 32,428.12 | 120.44 | |
| Fish and Game | 5,296.09 | 386,771.03 | 390,023.57 | 2,043.55 | |
| Forest Protection | | 34,574.51 | 34,574.51 | | |
| Forest Protection-U. S. Clark McNary | 1,974.95 | 114,743.98 | 115,742.96 | 975.97 | |
| Game Wardens Predatory Animal | 222.41 | 12,020.02 | 12,202.97 | .39.46 | |
| Heyburn Park | 220.80 | 2,804.11 | 2,871.37 | 353.54 | |
| Industrial Administration | 1,685.00 | 40,820.44 | 40,058.44 | 2,450.00 | |
| Inheritance Tax Transfer | | 3,191.23 | 3,041.23 | 150.00 | |
| Income Fund Earnings: | | | | | |
| Agricultural College | | 63,282.36 | 59,641.28 | 3,641.08 | |
| Albion State Normal School | | 35,698.85 | 40,620.36 | 425.63 | |
| Charitable Institutions | | 123.46 | 123.46 | | |
| Deaf and Blind School | | 6,222.68 | 6,222.68 | | |
| Idaho Industrial Training School | | 50,602.28 | 50,602.28 | | |

OPERATIONS IN WARRANTS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| <u>FUND</u> | <u>OUTSTANDING OCTOBER 1 1934</u> | <u>ISSUED</u> | <u>PAID</u> | <u>OUTSTANDING SEPTEMBER 30 1936</u> |
|---------------------------------------|---|---------------|--------------|--|
| Income Fund Earnings (Continued) | | | | |
| Lewiston State Normal | 1,226.60 | 20,425.89 | 21,602.49 | 50.00 |
| Normal School | — | 32.83 | 32.83 | — |
| Penitentiary | 1,495.00 | 35,770.55 | 37,255.70 | 9.85 |
| Public School | 1,217.21 | 1,858,767.26 | 1,859,983.09 | 1.38 |
| School of Science | — | 54,640.64 | 49,745.99 | 4,894.65 |
| Soldiers Home | 1,427.79 | 18,534.47 | 19,866.83 | 95.43 |
| State Hospital North | 2,035.00 | 27,442.07 | 29,477.07 | — |
| State Hospital South | 2,541.50 | 32,623.03 | 32,409.52 | 2,755.01 |
| University of Idaho | — | 91,833.77 | 83,856.36 | 7,977.41 |
| University of Idaho, Southern Branch | — | 21,407.81 | 21,407.81 | — |
| Lava Hot Springs | 869.27 | 15,619.47 | 16,126.84 | 361.90 |
| Liquor Control Act | — | 3,763,996.89 | 3,720,856.57 | 49,140.32 |
| Loan Expense | 4.80 | 160.06 | 164.86 | — |
| Motor Fuels Refund | — | 657,342.20 | 652,359.85 | 4,982.35 |
| Motor Vehicle | 3,286.02 | 258,715.06 | 254,325.33 | 7,873.75 |
| Motor Vehicle Caravan | — | 19,430.45 | 17,835.45 | 1,595.00 |
| National Forest Reserve | — | 175,419.10 | 175,419.10 | — |
| Nat'l Industry Highway Recovery Trust | 192,977.65 | 5,973,501.26 | 6,166,479.91 | — |
| Occupational Licenses | 420.24 | 23,230.81 | 23,226.75 | 424.30 |
| Penitentiary Improvement | — | 461.79 | 461.79 | — |
| Penitentiary Library | 4.70 | 684.94 | 689.64 | — |
| Pest Abatement | — | 508.03 | 508.03 | — |
| Sheep Inspection | 245.78 | 14,822.12 | 14,902.90 | 165.00 |
| Soldiers Home Federal Aid | — | 6,866.62 | 6,866.62 | — |
| Southern Idaho Demonstration Farm | — | 893.20 | 893.20 | — |
| State Aeronautics | 14.41 | 12,519.39 | 12,284.14 | 249.66 |
| State Asylum and Sanitarium | 2.50 | 438.91 | 435.61 | 5.80 |
| State Bank Trust | — | 389.39 | 389.39 | — |
| State Highway | 53,470.18 | 9,349,621.41 | 9,194,911.25 | 208,180.34 |
| State Hospital South Construction | — | 2,021.62 | 2,021.62 | — |
| State Insurance | 1,204.89 | 1,993,877.44 | 1,994,923.38 | 158.95 |
| State Land Assessment | — | 2,742.38 | 2,675.42 | 66.96 |
| State Land Water Maintenance | 81.40 | 7,525.16 | 7,535.68 | 70.88 |
| State Law Library | 142.25 | 6,632.24 | 6,774.49 | — |
| State Predatory Animal | 844.50 | 48,842.90 | 48,439.94 | 1,247.46 |
| State Water Conservation Board | — | 734.78 | 734.78 | — |

EXHIBIT 11
SHEET 3

OPERATIONS IN WARRANTS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| | <u>OUTSTANDING OCTOBER 1 1934</u> | <u>ISSUED</u> | <u>PAID</u> | <u>OUTSTANDING SEPTEMBER 30 1936</u> |
|------------------------------|---|------------------|------------------|--|
| Suspense Funds: | | | | — |
| Escheat | — | 3.16 | 3.16 | — |
| Insurance | — | 5,000.00 | 5,000.00 | 79.80 |
| Land Commission | 220.28 | 7,987.87 | 8,128.35 | — |
| Lava Hot Springs | — | 287.82 | 287.82 | — |
| Liquor Control Commission | — | 62,874.96 | 62,874.96 | — |
| Liquor Control Distribution | — | 221,938.01 | 221,938.01 | — |
| Reclamation | 50.00 | 331.00 | 331.00 | — |
| Secretary of State | — | 80.00 | 130.00 | — |
| Treasurer's | — | 270.42 | 270.42 | — |
| Treasurer's Cancelled Checks | 3.55 | 2.51* | 1.04 | — |
| Teachers Registration | 217.75 | 180.64 | 180.64 | 176.79 |
| T. B. Eradication Indemnity | — | 8,126.79 | 8,167.75 | — |
| Unemployment Administration | — | 21,824.43 | 21,824.43 | 735.37 |
| Weights and Measures | — | 10,145.47 | 9,410.10 | — |
| TOTAL SPECIAL WARRANTS | \$ 288,802.65 | \$ 31,194,100.05 | \$ 31,045,827.83 | \$ 437,074.87 |
| GENERAL FUND | 842,688.12 | 4,564,109.04 | 5,283,277.92 | 123,519.24 |
| GRAND TOTAL ALL WARRANTS: | \$ 1,131,490.77 | \$ 35,758,209.09 | \$ 36,329,105.75 | \$ 560,594.11 |

Reconciliation with total disbursements:

1931-32 Warrants Cancelled
1931-32 Warrants transferred to 1933-34

| | | | | |
|-----------------|--------------|---------------|---------------|------------|
| Recap of Series | 960.32 | 502.81* | 448.08 | 9.43 |
| 1931-32 Series | 1,130,530.45 | 4,011,347.62 | 5,141,818.09 | 59.98 |
| 1933-34 Series | 00.00 | 31,747,364.28 | 31,186,839.58 | 560,524.70 |
| 1935-36 Series | — | — | — | — |
| | 1,131,490.77 | 35,758,209.09 | 36,329,105.75 | 560,594.11 |

Cancelled warrants are deducted from issued.

* Cancelled warrants exceed the issued.

** See Total warrants issued, Exhibit 10

See warrants paid by Treasurer, Exhibit 1

EXHIBIT 12
SHEET 1ESTIMATED REVENUE 1935-36 GENERAL FUND
AS OF SEPTEMBER 30, 1936

| | ESTIMATED REVENUE | RECEIPTS | BALANCE | PER CENT COLLECTED |
|------------------------------|-------------------|--------------|--------------|--------------------|
| Auditor: | | | | |
| Sale of Equipment | | 20.00 | 20.00* | |
| Counties: | | | | |
| District Court Fees | 40,000.00 | 30,093.50 | 9,906.50 | |
| Fines, Violation Health Laws | | 25.00 | 25.00* | |
| Inheritance Tax | 50,000.00 | 100,144.90 | 50,144.90** | 184.20 |
| State & County Licenses | 2,000.00 | 1,571.00 | 429.00 | |
| Education, Board of: | | | | |
| Fees | 1,450.00 | .00 | 1,450.00 | .00 |
| Miscellaneous Sales | 1,500.00 | 1,875.11 | 375.11** | 125.01 |
| Teachers Certificates | 8,050.00 | 7,915.00 | 135.00 | 98.32 |
| Finance, Department of: | | | | |
| Banks & Banking: | | | | |
| Licenses & Permits | | 140.00 | 140.00* | |
| Sale of Car | | 75.00 | 75.00* | |
| Income Tax Division: | | | | |
| Income Tax | 1,340,000.00 | 1,761,444.91 | 421,444.91** | 131.45 |
| Bureau of Insurance: | | | | |
| Fees | 40,000.00 | 28,990.66 | 11,009.34 | 72.48 |
| Licenses & Permits | 75,000.00 | 82,813.00 | 7,813.00** | 110.42 |
| Premium Tax | 445,000.00 | 497,019.06 | 52,019.06** | 111.69 |
| Governor: | | | | |
| Fees, Marriage | | 5.00 | 5.00* | |
| Land, Department of: | | | | |
| Fees | 6,000.00 | 6,236.64 | 236.64** | 103.94 |
| Law Enforcement: | | | | |
| Beer Revenue: | | | | |
| Beer Tax | 142,000.00 | 196,939.98 | 54,939.98** | 138.69 |
| Licenses & Miscellaneous | 10,000.00 | 19,668.50 | 9,668.50** | 196.69 |
| Kilowatt Hour Tax | 400,000.00 | 397,560.59 | 2,439.41 | 99.39 |
| Malt Revenue | 20,000.00 | 5,552.35 | 14,447.65 | 27.76 |
| Occupational Licenses | 10,000.00 | 3,208.69 | 6,791.31 | 32.09 |
| Public Utilities: | | | | |
| Fees and Sales | 500.00 | 355.77 | 144.23 | 71.15 |
| Public Welfare: | | | | |
| Care of Persons | 50.00 | .00 | 50.00 | .00 |
| Fees | 950.00 | 1,404.50 | 454.50** | 147.84 |
| Sale of Equipment | | 22.50 | 22.50* | |
| Public Works: | | | | |
| Capitol Maintenance | | 33.40 | 33.40* | |
| Reclamation: | | | | |
| Fees | 7,500.00 | 5,260.70 | 2,239.30 | 70.14 |
| Licenses | | 99.00 | 99.00* | |
| Secretary of State: | | | | |
| Corporation Tax | 159,715.00 | 155,523.40 | 4,191.60 | 97.38 |
| Fees | 35,000.00 | 34,496.95 | 503.05 | 98.56 |
| Sale of Equipment | 285.00 | 393.75 | 108.75** | 138.16 |
| State Hospital North: | | | | |
| Care of Persons | 3,000.00 | 1,127.79 | 1,872.21 | 37.59 |
| Sale of Land | | 919.19 | 919.19* | |
| State Hospital South: | | | | |
| Care of Persons | 3,000.00 | 7,186.97 | 4,186.97** | 239.57 |
| State School & Colony: | | | | |
| Care of Persons | 7,500.00 | 4,927.56 | 2,572.44 | 65.70 |
| Supreme Court: | | | | |
| Fees | 3,000.00 | 1,943.46 | 1,056.54 | 64.78 |
| Sales | 600.00 | 609.30 | 9.30** | 101.55 |

EXHIBIT 12
SHEET 2ESTIMATED REVENUE 1935-36 GENERAL FUND
AS OF SEPTEMBER 30, 1936

| | ESTIMATED REVENUE | RECEIPTS | BALANCE | PER CENT COLLECTED |
|--|-------------------|--------------|-------------|--------------------|
| Continued: | | | | |
| State Treasurer: | | | | |
| Express Company Tax | 3,100.00 | 1,268.09 | 1,831.91 | 40.91 |
| Fees | | 186.00 | 186.00* | |
| Interest on Bank Balances | 13,900.00 | 15,899.15 | 5,369.26** | 114.38 |
| U. S. Government: | | | | |
| Federal Water Power Act | 10,000.00 | 5,210.74 | 4,789.26 | 52.11 |
| Revenue Transfers: | | | | |
| Cooperative Emergency | | | | |
| Revenue Surplus (Sales Tax) | | 159,550.28 | 159,550.28* | |
| Liquor Control Act Surplus | | 52,818.46 | 52,818.46* | |
| TOTALS | 2,839,100.00 | 3,593,905.96 | 754,805.96 | 126.58 |
| Counties: | | | | |
| General State Tax 1935 | 1,000,000.00 | 982,809.94 | 17,190.06 | 98.28 |
| General State Tax 1936 | 757,498.88 | 14,368.07 | 745,130.81 | 1.89 |
| TOTALS | 4,596,598.88 | 4,591,083.97 | 5,514.91 | 99.88 |
| ***Cooperative Emergency Revenue (Sales Tax) | 250,000.00 | 250,000.00 | | |
| | 4,846,598.88 | 4,841,083.97 | | |

87½% of the biennium has elapsed

*Miscellaneous Receipts not estimated

**Receipts over-estimated

***Refund of Loan by General Fund

EXHIBIT 13
SHEET 1STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS
FOR THE BIENNIUM 1935-36
SEPTEMBER 30, 1936

| DEPARTMENT OR INSTITUTION | REGULAR APPROPRIATION | INSTITUTIONAL RECEIPTS APPROPRIATED | EXPENDED | BALANCE UNEXPENDED | PERCENT EXPENDED |
|---------------------------------------|-----------------------|-------------------------------------|--------------|--------------------|------------------|
| Adjutant General | 68,841.00 | .36 | 60,004.03 | 8,837.33 | 87.16 |
| Agriculture: | | | | | |
| Administration | 66,000.00 | | 60,386.52 | 5,613.48 | 91.49 |
| Adjustment | 5,000.00 | | 373.13 | 4,626.87 | 7.46 |
| Improvements | 20,000.00 | | 17,271.44 | 2,728.56 | 86.36 |
| Attorney General | 49,780.00 | 12.64 | 41,467.60 | 8,325.04 | 83.28 |
| Attorney General Contingent | 1,000.00 | | 893.38 | 106.82 | 89.34 |
| Auditor | 40,307.59 | 120.40 | 35,405.88 | 5,022.11 | 87.58 |
| Budget Bureau | 7,710.00 | | 3,908.29 | 3,801.71 | 50.69 |
| Children's Home Finding & Aid Society | 17,700.00 | | 14,455.00 | 3,245.00 | 81.67 |
| District Court | 221,865.00 | | 186,459.39 | 35,405.61 | 84.04 |
| Education: | | | | | |
| Administration | 46,215.00 | | 37,734.20 | 8,480.80 | 81.65 |
| Albion State Normal | 150,038.28 | 13,310.05 | 154,533.67 | 8,814.66 | 94.60 |
| Deaf & Blind School | 126,902.19 | 3,629.05 | 101,226.05 | 29,305.19 | 77.55 |
| Industrial Training School | 162,308.16 | 16,421.49 | 139,959.73 | 38,769.92 | 78.31 |
| Lewiston St. Normal School | 179,365.61 | 12,683.46 | 185,285.36 | 6,763.71 | 96.48 |
| University of Idaho | 1,169,732.35 | | 1,033,765.15 | 135,967.20 | 88.33 |
| University Experiment Stations | 25,685.39 | | 25,142.12 | 543.27 | 97.88 |
| University—Pure Seed | 7,828.00 | | 6,330.09 | 1,497.91 | 80.86 |
| University Rodent Control | 9,100.00 | | 6,889.37 | 2,210.63 | 75.71 |
| University of Idaho Southern Branch | 345,861.82 | 57,927.14 | 334,310.72 | 69,476.24 | 82.79 |
| Equilization, Board of | 3,559.25 | | 2,917.72 | 641.53 | 81.98 |
| Finance: | | | | | |
| Banks and Banking | 5,000.00 | | 1,014.77 | 3,985.23 | 20.30 |
| Chain Store License | 9,120.00 | | 5,498.84 | 3,621.16 | 60.29 |
| Income Tax | 36,355.00 | 19.00 | 31,439.91 | 4,934.09 | 86.44 |
| Insurance, Bureau of | 21,743.00 | | 18,127.55 | 3,615.45 | 83.37 |
| Governor: | | | | | |
| Administration | 27,565.00 | | 21,613.05 | 5,951.95 | 78.41 |
| Law Enforcement Emergency | 10,000.00 | | 2,557.84 | 7,442.16 | 25.58 |
| Claim Examiner | 5,000.00 | | 4,108.24 | 891.76 | 82.16 |
| Liquor Advisory Council Commission | 1,100.00 | | 996.77 | 103.23 | 90.62 |
| Grand Army of Republic | 2,900.00 | | 2,242.86 | 657.14 | 77.34 |
| Historical Society | 5,995.00 | | 4,448.84 | 1,546.16 | 74.21 |
| Idaho-Wyoming Boundary Line | .10 | | | .10 | |
| Land Department: | | | | | |
| Administration | 52,473.86 | 29.64 | 45,623.35 | 6,880.15 | 86.90 |
| Special Cruising & Appraising | 9,593.00 | | 7,582.98 | 2,010.02 | 79.50 |
| Timber Fire Protection | 109,220.00 | 64.00 | 90,565.76 | 18,718.24 | 82.87 |
| White Pine Blister Rust | 40,000.00 | | 39,008.81 | 991.19 | 97.52 |
| Law Enforcement: | | | | | |
| Beer Revenue | 20,160.00 | | 14,285.77 | 5,874.23 | 70.86 |
| Beer Tax Refund | 5,000.00 | | 1,531.23 | 3,468.77 | 30.62 |
| Kilowatt Hour Tax | 8,765.00 | | 6,296.70 | 2,468.30 | 71.84 |
| Malt Revenue | 4,595.00 | | 1,422.86 | 3,172.14 | 30.97 |
| Lava Hot Springs Foundation | 1,000.00 | | 989.75 | 10.25 | 98.98 |
| Leaf Hopper Extermination | 50,000.00 | | 8,032.99 | 41,967.01 | 16.07 |
| Legislature, 23rd Session | 66,040.00 | .51 | 76,998.42 | 9,052.09 | 89.48 |
| Legislature, Extra Session | 24,000.00 | | 18,644.87 | 5,255.13 | 77.69 |
| Legislature, Second Extra Session | 15,000.00 | | 9,928.28 | 5,071.72 | 66.19 |
| Legislature, Printing General Laws | 4,500.00 | | 4,314.40 | 185.60 | 95.88 |
| Lieutenant Governor | 1,000.00 | | 530.42 | 469.58 | 53.04 |
| Mine Inspector | 17,250.00 | | 13,183.84 | 4,066.36 | 76.43 |
| Mines & Geology: | | | | | |
| Mineral Resources Invest. | 9,560.00 | | 7,870.66 | 1,689.34 | 82.33 |
| U. S. G. S. Co-operation | 13,835.00 | | 5,348.80 | 8,486.20 | 38.66 |
| Miscellaneous: | | | | | |
| Uniform Laws Commission | 400.00 | | 125.87 | 274.13 | 31.47 |
| Eddins, George | 1,200.00 | | 950.00 | 250.00 | 79.17 |
| Housing Pioneer Relics | 1,500.00 | | 829.15 | 670.85 | 55.28 |
| Eugene Lister | 1,400.00 | | 1,150.00 | 250.00 | 82.14 |
| Nibaur, E. R. | 1,200.00 | | 900.00 | 300.00 | 75.00 |
| Soldier's Memorial | 24,336.58 | | 1,000.00 | 23,336.58 | 4.11 |
| State Prison Board | 8,000.00 | | 7,036.24 | 963.76 | 87.95 |
| Steunenberg, Eva | 2,500.00 | | 2,000.00 | 500.00 | 80.00 |

EXHIBIT 13
SHEET 2STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS
FOR THE BIENNIUM 1935-36
SEPTEMBER 30, 1936

| DEPARTMENT OR INSTITUTION | REGULAR APPROPRIATION | INSTITUTIONAL RECEIPTS APPROPRIATED | EXPENDED | BALANCE UNEXPENDED | PERCENT EXPENDED |
|--|-----------------------|-------------------------------------|------------|--------------------|------------------|
| (Continued) | | | | | |
| Official Bond | 7,500.00 | | 43.95 | 7,443.14 | 100.81 |
| Penitentiary | 140,125.00 | | 5,762.90 | 123,147.00 | 22,740.90 |
| Eagle Island Farm | 5,795.00 | | 12,725.00 | 14,745.84 | 3,774.16 |
| Public Accounts, Bureau Of | 22,390.00 | | 16,626.59 | 5,763.41 | 74.26 |
| Public Investments | 24,335.00 | | 17,587.15 | 6,767.85 | 72.19 |
| Public Utilities: | | | | | |
| Administration | 58,575.00 | | 2.25 | 51,148.23 | 7,429.02 |
| Rate Making | 8,855.00 | | | 5,979.82 | 87.32 |
| Public Welfare: | | | | 2,875.18 | 67.53 |
| Administration | 62,160.00 | | 70.50 | 52,008.50 | 10,222.00 |
| Child Hygiene | 3,085.00 | | | 2,198.75 | 886.25 |
| Insane & Feeble Minded Exp. | 2,010.55 | | | 1,235.50 | 71.27 |
| Soldier's Home | 30,505.00 | | 99.25 | 24,079.21 | 1,887.05 |
| State Hospital North | 123,070.00 | | 491.98 | 103,123.05 | 6,625.04 |
| State Hospital South | 180,790.00 | | 16,819.52 | 117,856.77 | 20,432.93 |
| State School & Colony | 124,170.00 | | 1,986.95 | 86,966.62 | 59,752.75 |
| T. B. Hospitalization | 57,100.00 | | | 30,437.30 | 39,190.33 |
| Vaccines & Anti-Toxin | 4,000.00 | | | 2,576.20 | 53.03 |
| Venereal Disease Control | 2,000.00 | | | 1,490.61 | 64.41 |
| Public Works: | | | | 1,423.80 | 509.39 |
| Capitol Maintenance | 88,766.00 | | 71.71 | 73,275.79 | 15,561.92 |
| Capitol Building Maintenance | 8,750.00 | | | 8,594.30 | 82.48 |
| Heyburn Park | 7,150.00 | | | 4,603.47 | 98.22 |
| Placing Statue of George Washington | 500.00 | | | 540.56 | 40.56 OD |
| Spalding Memorial Park | 5,000.00 | | 1,033.90 | 5,600.00 | 92.81 |
| Purchasing Agent | 11,010.00 | | 10.25 | 8,588.81 | 2,431.44 |
| Reclamation: | | | | | |
| Administration | 35,925.00 | | | 31,350.79 | 4,574.21 |
| Carey Act Relief | 1,373.50 | | | 41.00 | 1,832.50 |
| Columbia & Snake River Inv. | 1,358.35 | | | 332.01 | 1,526.34 |
| Snake River Channel Imp. | 5,000.00 | | | 2,541.82 | 2,458.18 |
| U. S. Geological Survey | 25,000.00 | | | 18,741.52 | 50.84 |
| Relief & Deficiency: | | | | | |
| Ailshie, James F. | 245.52 | | | 245.52 | 100.00 |
| Chicago, Milwaukee, St. Paul, & Pacific Railroad Co. | 894.00 | | | 894.00 | 100.00 |
| Gem County | 104.07 | | | 104.07 | 100.00 |
| Gray, J. P. | 236.50 | | | 236.50 | 100.00 |
| Oneida County | 873.50 | | | 873.50 | 100.00 |
| Printing Constitutional Amendments | 7,629.60 | | | 7,629.60 | 100.00 |
| Secretary of State | 36,790.00 | | | 29,717.81 | 80.78 |
| State Planning Board | 25,000.00 | | 2.40 | 16,674.28 | 8,328.12 |
| Supreme Court | 86,630.00 | | | 73,184.46 | 13,445.54 |
| Contingent | 1,000.00 | | | 365.02 | 84.48 |
| Law Libraries | 16,998.00 | | | 11,109.13 | 636.98 |
| Traveling Library | 11,715.39 | | | 10,445.31 | 36.33 |
| Treasurer | 27,550.00 | | 31.50 | 22,205.18 | 5,376.32 |
| Veterans Welfare Comm. | 74,160.00 | | | 59,331.45 | 80.51 |
| Vocational Education | 35,732.00 | | | 27,816.78 | 14,828.55 |
| Vocational Rehabilitation | 19,166.00 | | | 14,451.79 | 77.85 |
| Transferred to Special Funds: | | | | | |
| State Land Assessment | 3,500.00 | | | 3,500.00 | 100.00 |
| State Land Water Maint. | 2,500.00 | | | 2,500.00 | 100.00 |
| State Employment Service | 12,500.00 | | | 12,500.00 | 100.00 |
| State Water Conservation | 50,000.00 | | | 50,000.00 | 100.00 |
| Sheep Inspection | 7,000.00 | | | 7,000.00 | 100.00 |
| Legislature, 3rd Extra Session | 15,000.00 | | 5.00 | 10,833.49 | 4,171.51 |
| | \$4,824,129.16 | | 143,374.80 | 4,080,252.70 | 887,251.26 |
| *Co-operative Emergency Revenue | 250,000.00 | | | 250,000.00 | 100.00 |
| | 5,074,129.16 | | 143,374.80 | 4,330,252.70 | 887,251.26 |

*Refunded to General Fund
87 1/2% of the Biennium has elapsed.

REPORT OF STATE AUDITOR

EXHIBIT 14
SHEET 1STATEMENT SHOWING CONDITION OF SPECIAL FUND APPROPRIATIONS
FOR THE BIENNIAL 1935-36
SEPTEMBER 30, 1936

| DEPARTMENT OR INSTITUTION | REGULAR APPROPRIATION | INSTITUTIONAL RECEIPTS APPROPRIATED | BALANCE EXPENDED | PERCENT EXPENDED |
|--------------------------------|-----------------------|-------------------------------------|------------------|------------------|
| Abortion Eradication | 9,918.89 | | 7,998.01 | 1,920.88 |
| Agriculture Inspection: | | | | 88.63 |
| Administration | 16,027.72 | | 11,842.05 | 4,185.67 |
| Animal Industry | 20,402.71 | | 12,565.04 | 7,837.67 |
| Dairying | 22,326.14 | | 18,417.98 | 61.59 |
| Plant Industry | 258,667.88 | | 190,927.77 | 67,740.11 |
| Athletic Commission | 7,359.23 | | 3,597.59 | 3,761.64 |
| Banking & Investment Co. | | | | 48.89 |
| Administration | 32,435.19 | | 26,926.94 | 5,508.25 |
| Bar Commission | 5,457.50 | | 5,400.24 | 57.26 |
| Contractors License | 5,400.00 | | 4,725.00 | 675.00 |
| Cooperative Emergency Revenue: | | | | 87.50 |
| Administration | 47,000.00 | 10.25 | 39,245.49 | 7,764.76 |
| Refunds | 3,000.00 | | 110.00 | 2,890.00 |
| Sale of Bonds | 1,000.00 | | | 3.67 |
| Relief & Unemployment | 2,550,000.00 | | 1,962,486.07 | 587,513.93 |
| Public School Income | 100,000.00 | | 100,000.00 | .00 |
| Fish & Game | 423,258.48 | | 328,204.23 | 95,054.25 |
| Heyburn Park | 2,700.00 | | 1,869.90 | 830.10 |
| Industrial Administration | 44,775.00 | | 34,508.07 | 10,266.93 |
| Lava Hot Springs | 15,075.00 | | 13,518.84 | 1,556.16 |
| Motor Vehicle | 256,172.00 | 901.79 | 213,787.29 | 43,286.50 |
| Occupational Licenses | 24,598.71 | | 19,705.80 | 4,888.91 |
| Sheep Inspection | 15,095.00 | | 12,809.68 | 2,285.32 |
| State Aeronautics | 17,125.00 | | 11,506.97 | 84.86 |
| State Highway: | | | | |
| Public Works — Administration | 16,050.00 | | 13,280.11 | 2,769.89 |
| Public Works—State Highway | 233,285.00 | 11,035.63 | 207,247.09 | 37,073.54 |
| Public Works—Motor Fuels | 28,058.83 | | 19,610.92 | 8,447.91 |
| State Insurance Fund | 145,768.85 | | 97,893.00 | 47,875.85 |
| State Predatory Animal Board | 48,866.00 | | 35,203.51 | 13,662.49 |
| T. B. Eradication Indemnity | 50,000.00 | | 3,226.73 | 46,773.27 |
| Weights & Measures Inspection | 11,840.00 | | 6,915.87 | 4,924.13 |
| | 12,238.27 | | 11,591.11 | 647.16 |
| TOTAL | 4,423,901.40 | 11,947.67 | 3,415,125.30 | 1,020,723.77 |
| | | | | 77.18 |

Note: 87% of the Biennium has elapsed

REPORT OF STATE AUDITOR

EXHIBIT 15
SHEET 1OPERATION IN STATE FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| | Auditor's Balance October 1, 1934 | Receipts | Auditor's Balance September 30, 1936 |
|---|-----------------------------------|--------------|--------------------------------------|
| <u>STATE FUNDS</u> | | | |
| Abortion Eradication | 8,098.36 | 13,234.55 | 12,087.02 |
| Adjutant Generals Contingent | 431.08 | 910.53 | 14,855.92 |
| Aeronautics | 1,724.28 | 13,586.39 | 12,519.39 |
| Agricultural Adjustment | — | 200.00 | 5.88 |
| Agricultural Inspection | 10,107.13 | 280,827.93 | 283,599.56 |
| Athletic | 1,873.57 | 4,835.29 | 6,002.29 |
| Banking & Investment Co. Administration | 3,025.35 | 34,325.36 | 32,944.89 |
| Bee Inspection | 104.49 | 2,340.70 | 2,262.36 |
| Contractors' License | 1,547.83 | 8,300.00 | 5,842.50 |
| Co-operative Emergency | — | 3,158,267.38 | 2,772,942.13 |
| Drivers License | — | 128,307.00 | 105,633.19 |
| Employment Service | — | — | 19,673.81 |
| Unemployment Administration | — | 27,360.00 | 21,824.43 |
| Experimental Fertilizer | 958.55 | 225.00 | 1,183.55 |
| Farm Mortgage | 62,778.80 | 60,168.18 | 90,449.70 |
| Fish & Game | 21,767.65 | 457,881.86 | 399,748.87 |
| Forest Protection | 5,612.14 | 42,334.82 | 79,900.64 |
| Forest Protection - U. S. Clarke-McNary | 1,462.08 | 121,244.30 | 115,324.54 |
| Foresters Special | 28,632.84 | 2,848.20 | 31,481.04 |
| Game Wardens Predatory Animal | 1,870.05 | 11,650.13 | 12,042.18 |
| Glanders Indemnity | 3,266.91 | 5,499.63 | 1,870.05 |
| Heyburn Park | 454,446.90 | 9,171,574.94 | 9,389,621.41 |
| Highway | 35,344.53 | 36,984.28 | 41,820.44 |
| Industrial Administration | 19,812.02 | 6,501.89 | 25,065.91 |
| Industrial Special Indemnity | — | 4,945.15 | 1,753.92 |
| Inheritance Tax Transfer | — | 3,191.23 | — |
| Lava Hot Springs - 1933-34 | 2,690.59 | 1,274.75 | 3,965.34 |
| Lava Hot Springs - 1935-36 | — | 15,996.25 | 13,518.84 |
| Law Library | 1,316.81 | 9,365.55 | 7,630.84 |
| Liquor Control | — | 4,586,673.00 | 4,533,747.91 |
| Motor Fuels Refund | 36,794.84 | 754,307.14 | 692,342.20 |
| Motor Vehicle | 58,897.19 | 409,082.83 | 322,630.89 |
| Motor Vehicle Caravan | — | 34,973.42 | 26,533.22 |
| Occupational License | 8,936.55 | 49,591.00 | 35,252.27 |
| Penitentiary Improvement | 2,548.37 | — | 461.79 |
| Penitentiary Library | 398.86 | 970.85 | 684.94 |
| Pest Abatement | 712.16 | 359.26 | 508.03 |
| Sheep Inspection | 6,464.98 | 17,493.46 | 14,851.04 |
| Southern Idaho Demonstration Farm | 459.41 | 1,521.25 | 893.20 |
| State Hospital South Construction | 2,739.70 | — | 2,021.62 |
| State Land Assessment | 562.70 | 4,696.40 | 2,789.71 |
| State Land Water Maintenance | 69.21 | 7,654.07 | 7,525.16 |
| State Predatory Animal | 24,698.96 | 44,073.96 | 48,813.98 |
| Teachers Registration | 271.19 | 442.00 | 180.64 |
| Tuberculosis Eradication | 12,279.53 | 13,095.02 | 8,126.79 |
| Water Conservation | — | 50,000.00 | 3,226.73 |
| Weights & Measures Inspection | .29 | 11,736.56 | 11,591.11 |
| *Overdraft | | | |
| <u>SUSPENSE FUNDS:</u> | | | |
| Agricultural Department | 14,123.17 | 284,037.28 | 289,870.96 |
| Bureau of Insurance | — | 5,000.00 | 5,000.00 |
| Estate | 6,631.75 | 11,297.74 | 12,059.19 |
| Land Commissioners | 15,426.76 | 330,981.24 | 314,109.23 |
| Lava Hot Springs | — | 2,497.43 | 287.82 |
| Liquor Control | — | 67,368.63 | 62,874.96 |
| Liquor Control Distribution | — | 443,876.02 | 385,725.47 |
| Motor Vehicle Caravan | — | 29,565.00 | 29,585.00 |
| Public Investments | 100.00 | — | 100.00 |
| Reclamation | 250.00 | 3,142.75 | 2,090.50 |
| Secretary of State | 40.00 | 40.00 | 80.00 |
| Soldiers Home | 2,539.47 | — | — |
| State School & Colony | — | 250.00 | 250.00 |
| Treasurers | 7,025.90 | 27,235.56 | 30,260.94 |
| Treasurers Cancelled Check | 273.82 | 12.00 | 2.51* |
| *Cancelled Warrants Exceed Issued | | | |

EXHIBIT 15
SHEET 2OPERATION IN STATE FUNDS
OCTOBER 1, 1934 TO SEPTEMBER 30, 1936

| | Auditor's Balance October 1, 1934 | Receipts | Auditor's Balance September 30, 1936 |
|--|-----------------------------------|--------------|--------------------------------------|
| | Disbursements | | |
| INCOME FUNDS: | | | |
| Agricultural College | 1,085.12 | 64,137.75 | 63,282.36 |
| Albion State Normal | 12,319.54 | 33,129.80 | 35,580.10 |
| Charitable Institutions | — | 116,377.61 | 116,377.61 |
| Deaf & Blind School | 7,468.63 | 3,875.18 | 6,488.59 |
| Industrial Training School | 36,472.86 | 31,026.95 | 50,602.32 |
| Lewiston State Normal | 12,484.88 | 33,129.82 | 20,425.89 |
| Normal School | — | 66,292.45 | 66,292.45 |
| Penitentiary | 13,568.66 | 63,904.76 | 35,770.55 |
| Public School | 80,861.54 | 1,869,613.14 | 1,858,777.26 |
| School of Science | 510.62 | 56,329.85 | 54,629.64 |
| Soldier's Home | 3,066.14 | 19,395.78 | 18,489.32 |
| Southern Branch, U. of I. | 17,216.57 | 31,001.07 | 21,626.50 |
| State Hospital North | 3,274.50 | 31,001.10 | 27,442.07 |
| State Hospital South | 1,351.84 | 36,606.71 | 32,623.03 |
| University | 1,120.20 | 93,298.46 | 91,833.77 |
| ENDOWMENT FUNDS: | | | |
| Agricultural College | 18,164.74 | 180,543.27 | 176,583.67 |
| Charitable Institutions | 8,211.87 | 307,106.70 | 304,056.39 |
| Normal School | 13,521.45 | 143,860.71 | 133,328.68 |
| Penitentiary | 18,271.24 | 106,336.12 | 104,678.41 |
| Public Buildings | 99.66 | 4,351.22 | 908.56 |
| Public School | 25,612.46 | 1,819,669.71 | 1,841,944.53 |
| School of Science | 5,622.74 | 227,066.96 | 212,544.00 |
| State Hospital South | 859.96 | 71,272.53 | 58,397.99 |
| University | 8,505.28 | 283,454.02 | 270,091.13 |
| TRUST FUNDS: | | | |
| Bar Commission | 3,620.37 | 5,505.00 | 5,930.86 |
| Carey Act | 2,692.39 | 631.47 | 794.31 |
| Co-operative Public Health | — | 93,427.70 | 54,742.09 |
| State Insurance | 67,676.10 | 2,042,552.85 | 2,040,911.15 |
| Loan Expense | 127.58 | 100.00 | 172.06 |
| State Asylum & Sanitarium | 4,864.31 | 584.82 | 438.91 |
| State Bank Trust | 11,736.94 | 2,347.81 | 389.39 |
| N.I.R.H. Trust | 384,474.48 | 5,793,232.84 | 5,973,501.26 |
| National Forest Reserve | — | 175,419.10 | 175,419.10 |
| IRRIGATION DISTRICTS: | | | |
| American Falls Reservoir Dist. | 92,404.96 | 664,518.24 | 744,062.05 |
| Hillsdale Irrigation Dist. | 7,688.08 | 65,534.98 | 41,127.00 |
| Mountain Home Irrigation Dist. Redemption | 69.51 | 59.25 | 81.67 |
| Mountain Home Irrigation Dist. Interest | 128.39 | 110.76 | 151.97 |
| BOND INTEREST & REDEMPTION FUNDS: | | | |
| General Interest & Sinking | 73,144.03 | 700,729.81 | 658,454.75 |
| Lava Hot Springs Sinking | — | 1,859.71 | 1,859.71 |
| Public Building Interest & Sinking | 96,667.16 | 346,253.75 | 286,512.50 |
| State Highway-2nd Issue | 36,253.73 | 71,506.41 | 82,955.00 |
| State Highway-3rd Issue | 43,638.65 | 36,338.52 | 47,505.00 |
| St. Highway Treasury Note Redemption | 107,172.50 | 207,125.00 | 314,297.50 |
| DEBENTURE REDEMPTION FUNDS: | | | |
| Agriculture College | 285.00 | 592.70 | 877.70 |
| Charitable Institutions | 3,368.25 | 3,448.81 | 5,724.74 |
| Normal School | 312.19 | 4,939.26 | 2,221.14 |
| Penitentiary | 577.50 | 4,859.76 | 612.80 |
| Public School | 2,411.89 | 26,442.04 | 26,526.79 |
| School of Science | 2,664.42 | 1,991.86 | 2,327.14 |
| State Hospital South | 3,448.35 | 3,663.05 | 3,662.50 |
| University | 1,257.65 | 5,078.81 | 5,639.93 |

EXHIBIT 15
SHEET 3OPERATION IN STATE FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| | Auditor's Balance October 1, 1934 | Receipts | Auditor's Balance September 30, 1936 |
|-------------------------------|-----------------------------------|------------|--------------------------------------|
| | Disbursements | | |
| FEDERAL AID FUNDS: | | | |
| George Ellzey | 8,494.28 | 33,934.98 | 32,373.57 |
| Soldiers' Home | 3,521.46 | 7,482.37 | 6,866.62 |
| Vocational Education | 3,206.15 | 64,831.20 | 4,471.27 |
| Vocational Rehabilitation | 5,896.04 | 19,079.03 | 20,845.66 |
| George Reed | 1,471.95 | 13.89 | 1,485.84 |
| REVOLVING FUNDS: | | | |
| Adjutant General | 1933-34 | 390.29 | 275.56 |
| | 1935-36 | — | 665.85 |
| Agriculture | 1923-34 | 655.09 | 1,411.58 |
| | 1935-36 | 8,159.86 | 923.37 |
| Albion Normal | 1923-34 | 41,977.14 | 8,814.95 |
| | 1935-36 | 1,660.99 | 41,146.88 |
| Attorney General | 1923-34 | 654.89 | 2,315.88 |
| | 1935-36 | 9,977.05 | 9,941.30 |
| Banking & Investment Co. | 1933-34 | 262.51 | 1,116.91 |
| Adm. | 1935-36 | 5,418.23 | 1,379.42 |
| Bureau of Insurance | 1933-34 | 500.00 | 2,179.97 |
| Elizabeth Buckingham DO | 1935-36 | 435.79 | 6,980.44 |
| Nadine Ward DO | 1935-36 | 277.93 | 368.60 |
| Bureau of Supplies | Continuing | 3,974.76 | 23,109.35 |
| Cooperative Emergency Revenue | 1935-36 | 1,306.85 | 1,306.85 |
| Edna Henrickson | 1935-36 | 10,462.37 | 9,458.64 |
| Claims Examiner | 1933-34 | 41.30 | 320.75 |
| Deaf & Blind School | 1933-34 | 242.23 | 1,765.50 |
| Marjorie Beal | 1935-36 | 5,047.54 | 5,047.54 |
| E. A. Mann | 1935-36 | 2,435.60 | 1,910.92 |
| Fish and Game | 1933-34 | 331.00 | 2,094.51 |
| | 1935-36 | 12,997.09 | 12,549.80 |
| Income Tax | 1933-34 | 393.91 | 1,003.28 |
| | 1935-36 | 7,907.01 | 1,397.19 |
| Industrial Administration | 1933-34 | 248.89 | 6,907.01 |
| | 1935-36 | 1,049.55 | 1,298.44 |
| Industrial Training School | 1933-34 | 99.12 | 3,831.53 |
| | 1935-36 | 2,565.36 | 3,512.17 |
| Kilowatt Tax | 1933-34 | 230.00 | 283.76 |
| | 1935-36 | 1,696.39 | 1,598.81 |
| Land Dep't | 1933-34 | 456.99 | 502.15 |
| Robert Coulter | 1935-36 | 1,075.00 | 959.14 |
| W. E. Talboy | 1935-36 | 4,046.33 | 1,075.00 |
| Land-Timber Fire Prot. | 1933-34 | 484.00 | 3,551.62 |
| Law Enforcement | 1933-34 | 9,630.15 | 525.00 |
| | 1935-36 | 122,027.05 | 1,009.00 |
| Law Enforcement Emerg. | 1933-34 | 120.00 | 131,657.20 |
| Lewiston Normal School | 1933-34 | 761.73 | 565,788.45 |
| | 1935-36 | 1,465.31 | 551,575.50 |
| Liquor Control Act | 1935-36 | — | 14,212.95 |
| J. A. Tucker | 1935-36 | 19,766.39 | 120.00 |
| Mine Inspector | 1933-34 | 148.06 | 19,766.39 |
| | 1935-36 | 763.94 | 5,725.57 |
| Motor Vehicle | 1933-34 | 905.07 | 912.00 |
| F. L. Watson | 1935-36 | 498.93 | 2,465.15 |
| Walter Curtis | 1935-36 | 5,707.69 | 2,404.00 |
| Robert E. Alworth | 1935-36 | 8,458.36 | 5,707.69 |
| Penitentiary | 1933-34 | 80.26 | 8,458.36 |
| | 1935-36 | 1,056.81 | 5,725.57 |
| Public Accounts | 1933-34 | 124.75 | 1,137.07 |
| | 1935-36 | 7,043.27 | 383.43 |
| Public Investments | 1933-34 | 500.00 | 6,659.84 |
| | 1935-36 | 373.00 | 1,285.52 |
| | 1935-36 | 3,159.58 | .18 |

REPORT OF STATE AUDITOR

EXHIBIT 15
SHEET 4OPERATION IN STATE FUNDS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| | Auditor's Balance October 1, 1934 | Receipts | Disbursements | Auditor's Balance September 30, 1936 |
|------------------------------------|--|---------------|---------------|---|
| REVOLVING FUNDS (Continued) | | | | |
| Public Utilities | 1933-34 72.00* | 2,875.33 | 2,803.33 | — |
| | 1935-36 —— | 12,482.94 | 11,004.61 | 1,478.33 |
| Public Welfare | 1933-34 312.61 | 1,059.20 | 1,371.81 | — |
| | 1935-36 —— | 32,272.17 | 27,388.74 | 4,883.43 |
| Public Works | 1933-34 26,992.42 | 64,595.65 | 91,588.07 | — |
| G.E. McKelvey | 1935-36 —— | 80,353.13 | 80,339.33 | 13.80 |
| F.O. Jevons | 1935-36 —— | 155,922.38 | 149,823.25 | 6,099.13 |
| Purchasing Dep't | 1935-36 —— | 3,666.38 | 3,426.38 | 240.00 |
| Reclamation Dep't | 1933-34 702.04 | 1,695.84 | 2,397.88 | — |
| | 1935-36 —— | 5,616.17 | 4,722.22 | 893.95 |
| Secretary of State | 1933-34 415.00 | 135.00 | 550.00 | — |
| | 1935-36 —— | 1,167.08 | 857.27 | 309.81 |
| State Hospital North | 1933-34 325.40 | 493.93 | 819.33 | — |
| | 1935-36 —— | 4,870.05 | 4,400.59 | 469.46 |
| State Hospital South | 1933-34 623.83 | 374.46 | 998.29 | — |
| | 1935-36 —— | 2,751.15 | 2,060.01 | 691.14 |
| State Insurance Manager | 1933-34 3,808.17 | 184,128.38 | 187,936.55 | — |
| | 1935-36 —— | 983,828.80 | 965,843.32 | 17,985.48 |
| State School & Colony | 1933-34 674.09 | 272.73 | 946.82 | — |
| | 1935-36 —— | 3,180.68 | 2,531.59 | 649.09 |
| Superintendent Public Instruction | 1933-34 84.20 | 431.60 | 515.80 | — |
| | 1935-36 —— | 2,493.84 | 2,431.91 | 61.93 |
| Supreme Court | 1933-34 1,000.00 | 555.13 | 1,555.13 | — |
| | 1935-36 —— | 4,623.17 | 3,923.42 | 699.75 |
| Southern Branch, U. of I. | 1933-34 663.63 | 2,493.16 | 3,156.79 | — |
| | 1935-36 —— | 7,528.99 | 6,720.01 | 808.98 |
| Vocational Education | 1933-34 308.44 | 3,235.66 | 3,544.10 | — |
| | 1935-36 —— | 31,506.33 | 30,682.80 | 823.53 |
| *Overdraft | | | | |
| GENERAL FUNDS: | | | | |
| 1931-32 General Fund | 2,644.73** | 8,019.37 | 5,374.64 | — |
| 1933-34 General Fund | 791,670,222** | 2,140,320.34 | 1,075,985.43 | 274,666.69 |
| 1935-36 General Fund | 1,052.40 | 4,997,155.92 | 4,361,273.47 | 636,934.85 |
| 1937-38 General Fund | — | — | 5.25 | 5.25 |
| GRAND TOTAL | | | | |
| | 1,371,099.64 | 48,552,910.16 | 46,088,973.34 | 3,835,036.46* |

*See Reconciliation with State Treasurer (Exhibit 1)

**Overdraft

REPORT OF STATE AUDITOR

EXHIBIT 16
SHEET 1RECONCILIATION OF RECEIPTS AND DISBURSEMENTS
OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| | Receipts | Disbursements |
|---|---------------|---------------|
| Transfers: | | |
| Motor Vehicle to Drivers License | 5,000.00 | 5,000.00 |
| Game to Game Wardens Predatory Animal | 11,500.00 | 11,500.00 |
| State Insurance to Industrial Administration | 7,033.71 | 7,033.71 |
| Drivers License to Motor Vehicle | 61,450.86 | 61,450.86 |
| Motor Vehicle to State Highway | 62,820.60 | 62,820.60 |
| Escheat Suspense to Public School Income | 12,056.03 | 12,056.03 |
| George Reed to George Ellzey | 338.47 | 338.47 |
| Coop. Emergency Revenue to Public School Income | 259,580.29 | 259,580.29 |
| Liquor Control Distribution to Public School Income | 110,969.00 | 110,969.00 |
| Public Building Endowment to Public Building Interest & Sinking | 905.93 | 905.93 |
| General Interest & Sinking to Public Bldg. Interest & Sinking | 93.96 | 93.96 |
| Liquor Control Act to Liquor Control Distribution | 443,876.02 | 443,876.02 |
| Charitable Institution Income to Deaf & Blind School Income | 3,875.18 | 3,875.18 |
| Charitable Institution Income to Southern Branch U. of I. Income | 31,001.07 | 31,001.07 |
| Charitable Institution Income to State Hospital North Income | 31,001.10 | 31,001.10 |
| Charitable Institution Income to Industrial Training School Income | 31,001.08 | 31,001.08 |
| Charitable Institution Income to Soldiers' Home Income | 19,375.72 | 19,375.72 |
| Normal School Income to Albion State Normal Income | 32,129.80 | 32,129.80 |
| Normal School Income to Lewiston State Normal Income | 33,129.82 | 33,129.82 |
| Revolving Funds Closed to Special Funds | 143,810.89 | 143,810.89 |
| Revolving Funds Closed to General Funds | 19,200.10 | 19,200.10 |
| Revolving Funds Opened | 271,350.00 | 271,350.00 |
| Industrial Training School Income to Industrial Training Revolving Fund | .04 | .04 |
| Land Department Revolving to Timber Fire Rev. Fund | 25.00 | 25.00 |
| General Fund to Sheep Inspection | 7,000.00 | 7,000.00 |
| State Employment | 12,500.00 | 12,500.00 |
| State Land Assessment | 3,500.00 | 3,500.00 |
| State Land Water Maintenance | 2,500.00 | 2,500.00 |
| State Water Conservation | 50,000.00 | 50,000.00 |
| Coop. Emergency Revenue | 250,000.00 | 250,000.00 |
| Agriculture Suspense to Agriculture Inspection | 289,870.90 | 289,870.90 |
| Land Department Suspense to Other Funds | 306,132.91 | 306,132.91 |
| Reclamation Suspense to Other Funds | 1,759.50 | 1,759.50 |
| Treasurers Suspense to Other Funds | 29,990.52 | 29,990.52 |
| Lava Hot Springs Fund to Lava Hot Springs Interest & Sinking | 1,859.71 | 1,859.71 |
| Lava Hot Springs to 1933-34 General | 5.00 | 5.00 |
| Heyburn Park to 1933-34 General | 78.00 | 78.00 |
| 1931-32 General Fund Closed to 1935-36 General | 6,099.89 | 6,099.89 |
| 1935-36 General Fund Treasurer Note Closed to 1935-36 General | 1,170.92 | 1,170.92 |
| Coop. Emergency Revenue to 1935-36 General | 159,550.28 | 159,550.28 |
| Refund Coop. Emergency Revenue to 1935-36 General | 250,000.00 | 250,000.00 |
| Occupational License to 1933-34 General | 8,812.77 | 8,812.77 |
| Occupational License to 1935-36 General | 3,208.69 | 3,208.69 |
| Liquor Control Distribution to 1935-36 General | 52,818.46 | 52,818.46 |
| Actual Cash Receipts | 45,523,557.94 | 45,523,557.94 |
| Sight Drafts Paid: | | |
| Federal | 118,509.07 | 118,509.07 |
| Industrial Special Indemnity | 1,248.00 | 1,248.00 |
| Revolving Funds | 4,343,671.00 | 4,343,671.00 |
| Interest Paid Federal Government | 331.80 | 331.80 |
| Debentures | 44,387.50 | 44,387.50 |
| Bonds & Notes | 1,748,000.00 | 1,748,000.00 |
| Interest on Bonds and Notes | 252,115.50 | 252,115.50 |
| Trust Accounts—Miscellaneous | 785,422.69 | 785,422.69 |
| Interest on General Fund Warrants | 7,726.47 | 7,726.47 |
| Warrants Issued | 35,759,709.30 | 35,759,709.30 |
| 1931-32 Warrants Cancelled | 662.97* | 662.97* |
| 1931-32 Warrants Transferred to 1933-34 | 837.24* | 837.24* |
| TOTALS | | |
| | 48,552,910.16 | 46,088,973.34 |

*Subtracted from Disbursements

REPORT OF STATE AUDITOR

REPORT OF STATE AUDITOR

EXHIBIT 17
SHEET 1TOTAL 1933 - 1934 DISBURSEMENTS BY UNIT
JANUARY 1, 1933 - SEPTEMBER 30, 1936

GENERAL FUND SPECIAL FUND TOTAL DISBURSEMENTS

EXECUTIVE:

Governor:
Office Administration
Law Enforcement25,025.84
446.2425,025.84
446.24Adjutant General
Office Administration
Board of Equalization
Budget Bureau
Claims Examiner
Grand Army of the Republic
Official Bond
Public Accounts, Bureau of
Endowment Fund Audit
Purchasing Agent62,482.88
3,255.01
5,177.82
4,491.80
2,872.03
7,880.97
15,060.15
1,210.33
6,498.6262,482.88
3,255.01
5,177.82
4,491.80
2,872.03
7,880.97
15,060.15
1,210.33
6,498.62Attorney General:
Office Administration
Contingent46,894.97
1,428.6546,894.97
1,428.65Auditor:
Secretary of State
State Treasurer
State Mine Inspector36,495.22
33,941.39
22,506.65
15,104.9636,495.22
33,941.39
22,506.65
15,104.96

TOTAL EXECUTIVE

290,760.53

290,760.53

LEGISLATIVE:

Presidential Electors
Lieutenant Governor
Regular Session
Extra Session
Printing General Law
Printing Constitutional Amendments368.65
770.15
73,616.37
11,051.58
3,219.63
5,249.00368.65
770.15
73,616.37
11,051.58
3,219.63
5,249.00

TOTAL LEGISLATIVE

94,275.38

94,275.38

JUDICIAL:

District Court
Supreme Court
Law Libraries
Constitutional Convention
Jas. F. Ailshie (Deficiency)207,727.03
84,187.62
14,424.21
588.55
256.78207,727.03
84,187.62
23,263.76
588.55
256.78

TOTAL JUDICIAL

307,184.19

8,839.55

AGRICULTURE & ANIMAL INDUSTRY:
Abortion Eradication
Agriculture, Department of
Bee Inspection
Pest Abatement
Sheep Inspection
Southern Idaho Demonstration Farm
State Predatory Animal
T. B. Eradication
Weights & Measures Inspection49,998.70
234,664.38
590.23
380.63
13,798.88
345.15
54,603.67
11,898.76
1,142.6412,422.79
284,663.08
590.23
380.63
13,798.88
345.15
54,603.67
11,898.76
1,142.64

TOTAL AGRICULTURE AND ANIMAL INDUSTRY

49,998.70

329,847.13

CONSERVATION & RECREATION:

Carey Act Relief
Columbia & Snake River Investigation
Fish & Game
Game Warden's Predatory Animal
Heyburn Park
Historical Society
Reclamation, Department of
Snake River Channel Improvement
Idaho Wyoming Boundary Line
U. S. Geological Survey126.50
3,141.65
314,088.15
27,532.86
2,420.58
4,600.51
4,835.94
28,996.69
2,858.79
100.49
20,000.01126.50
3,141.65
314,088.15
27,532.86
7,021.09
4,835.94
28,996.69
2,858.79
100.49
20,001.01

TOTAL CONSERVATION & RECREATION

64,660.58

344,041.59

408,702.17

EXHIBIT 17
SHEET 2TOTAL 1933 - 1934 DISBURSEMENTS BY UNIT
JANUARY 1, 1933 - SEPTEMBER 30, 1936

GENERAL FUND SPECIAL FUND TOTAL DISBURSEMENTS

CORRECTION:

Penitentiary
Penitentiary Library
Eagle Island Farm
TOTAL CORRECTION139,015.74
16,695.16
165,710.90
37,093.47
357.78
37,451.25
176,109.21
16,695.16
193,162.15

EDUCATION:

Education, Department of
Traveling Library
Vocational Education
Vocational Rehabilitation
University of Idaho
School of Science
Agriculture College
Experiment Station
Pure Seed
Rodent Control
U. S. Mines Cooperative
Mineral Resources Investigation
U. S. Geological Survey Co-operation
Albion State Normal School
Lewiston State Normal
Deaf & Blind School
Industrial Training School
Public Schools
University - Southern Branch
TOTAL EDUCATION37,456.01
9,994.66
19,320.89
18,537.53
1,028,106.73
82,810.34
43,108.16
61,374.55
21,981.56
7,563.24
8,640.69
5,232.49
3,212.03
13,198.81
136,772.76
27,566.52
3,609.90
33,895.47
1,436,320.01
27,870.85
1,749,883.82
2,101,661.89
3,651,545.71

FINANCE:

Banks & Banking
Chain Store
Income Tax
Insurance, Bureau of
TOTAL FINANCE5,045.19
4,017.95
20,310.53
19,208.77
48,582.44
30,468.41
35,513.60
4,017.95
20,310.53
19,208.77
79,050.85

LAW ENFORCEMENT:

Athletic Commission
Beer Revenue
Kilowatt Hour Administration
Malt Revenue
Motor Vehicle
Occupational License
TOTAL LAW ENFORCEMENT6,394.04
11,997.51
6,895.17
2,487.02
197,094.82
21,188.26
21,379.70
224,677.12
6,394.04
11,997.51
6,895.17
2,487.02
197,094.82
21,188.26
246,056.32

MISCELLANEOUS:

Refunds:
Statesman Printing Company
W. B. Clark, Administrator
TOTAL MISCELLANEOUS19.81
62.00
81.81
19.81
62.00
81.81
19.81
62.00
81.81

PUBLIC ENDOWMENTS ADMINISTRATION:

Land Department
Forest Protection
Special Cruising & Appraising
State Land Assessment
State Land Water Maintenance
Selway National Forest-Fire Fighting
Timber Fire Protection
Fire Fighting-National Guard
White Pine Blister Rust
Timber Fire Protection-Deficiency
Public Investments, Department of
Farm Mortgage Fund
Loan Expense Fund
TOTAL PUBLIC ENDOWMENTS ADMINISTRATION49,450.57
8,364.65
2,088.92
816.11
10,589.62
97,568.08
25,062.84
30,000.00
34,277.91
16,766.89
29,324.50
2,990.72
94,389.45
49,450.57
8,364.65
2,088.92
816.11
10,589.62
97,568.08
25,062.84
30,000.00
34,277.91
16,766.89
29,324.50
2,990.72
94,389.45
59,169.20
8,364.65
2,088.92
816.11
10,589.62
97,568.08
25,062.84
30,000.00
34,277.91
16,766.89
29,324.50
2,990.72
94,389.45
59,169.20
8,364.65
2,088.92
816.11
10,589.62
97,568.08
25,062.84
30,000.00
34,277.91
16,766.89
29,324.50
2,990.72
94,389.45
366,470.01

REPORT OF STATE AUDITOR

EXHIBIT 17
SHEET 3TOTAL 1933 - 1934 DISBURSEMENTS BY UNIT
JANUARY 1, 1933 - SEPTEMBER 30, 1934

| | GENERAL FUND | SPECIAL FUND | TOTAL DISBURSEMENTS |
|--|--------------|--------------|---------------------|
| PUBLIC SERVICE: | | | |
| Public Utilities Commission | 56,405.49 | | 56,405.49 |
| Industrial Accident Board | | 37,244.69 | 37,244.69 |
| Total Public Service | 56,405.49 | 37,244.69 | 93,650.18 |
| PUBLIC WELFARE: | | | |
| Public Welfare, Department of | 46,875.10 | | 46,875.10 |
| Child Hygiene | 2,718.11 | | 2,718.11 |
| Children's Home | 17,700.00 | | 17,700.00 |
| Eugene Lister | 1,200.00 | | 1,200.00 |
| L. F. Whiffin | 1,000.00 | | 1,000.00 |
| Eva B. Steunenberg | 1,200.00 | | 1,200.00 |
| Insane & Feeble Minded Expenses | 335.05 | | 335.05 |
| Lava Hot Springs Foundation | | 12,857.37 | 12,857.37 |
| Soldier's Home | 24,629.67 | 15,445.05 | 40,074.72 |
| State Hospital North | 102,061.12 | 26,055.68 | 128,116.80 |
| State Hospital South | 137,904.78 | 27,970.00 | 165,874.78 |
| State School and Colony | 101,094.66 | | 101,094.66 |
| T.B. Hospitalization | 24,931.34 | | 24,931.34 |
| Vaccines & Anti-Toxins | 2,000.00 | | 2,000.00 |
| Venereal Disease Control | 1,397.40 | | 1,397.40 |
| Veterans Welfare Commission | 51,150.01 | | 51,150.01 |
| Total Public Welfare | 516,197.24 | 82,328.10 | 598,525.34 |
| PUBLIC WORKS: | | | |
| Capitol Maintenance | 80,951.82 | | 80,951.82 |
| Contractors' License | | 7,157.97 | 7,157.97 |
| Public Works Highway Administration, Maintenance & Operation | | 2,278,611.37 | 2,278,611.37 |
| State Aeronautics | | 17,729.16 | 17,729.16 |
| Total Public Works | 80,951.82 | 2,303,498.50 | 2,384,450.32 |
| PUBLIC IMPROVEMENTS: | | | |
| Penitentiary Improvement | | 1,407.73 | 1,407.73 |
| Highway Construction: | | | |
| N. I. R. H. Act | 4,257,287.55 | 4,257,287.55 | |
| Public Works | 5,299,687.98 | 5,299,687.98 | |
| Public Building Endowment | 146.73 | 146.73 | |
| Construction-St. Hospital South | 41,797.05 | 41,797.05 | |
| Total Public Improvements | 9,600,327.04 | 9,600,327.04 | |
| SUSPENSE FUNDS: | | | |
| Agriculture | | 1.55 | 1.55 |
| Escheat | | 125.69 | 125.69 |
| Land Commissioner | 5,845.35 | | 5,845.35 |
| Law Enforcement | 182.00 | | 182.00 |
| Penitentiary Shirt Factory | 17,355.05 | 17,355.05 | |
| Reclamation Special | 33.63 | 33.63 | |
| State Treasurer | 20.42 | 20.42 | |
| Secretary of State Suspense | 1,240.00 | 1,240.00 | |
| Treasurer's Cancelled Checks | 3.15 | 3.15 | |
| Total Suspense Funds | 24,806.84 | 24,806.84 | |
| PURCHASE OF INVESTMENTS (ENDOWMENT) | | | |
| Agricultural College | 120,754.21 | | 120,754.21 |
| Charitable Institutions | 207,301.85 | | 207,301.85 |
| Normal School | 124,427.81 | | 124,427.81 |
| Penitentiary | 239,741.83 | | 239,741.83 |
| Public School | 2,692,404.34 | 2,692,404.34 | |
| School of Science | 79,361.46 | 79,361.46 | |
| State Hospital South | 35,140.26 | 35,140.26 | |
| University of Idaho | 165,212.23 | 165,212.23 | |
| Total Purchase of Investments (Endowment) | 3,664,343.99 | 3,664,343.99 | |

REPORT OF STATE AUDITOR

EXHIBIT 17
SHEET 4TOTAL 1933 - 1934 DISBURSEMENTS BY UNIT
JANUARY 1, 1933 - SEPTEMBER 30, 1934

| | GENERAL FUND | SPECIAL FUND | TOTAL DISBURSEMENTS |
|--|--------------|--------------|---------------------|
| FEDERAL AND TRUST | | | |
| Carey Act Trust | | 2,402.44 | 2,402.44 |
| National Forest Reserve | 147,102.99 | | 147,102.99 |
| Soldiers' Home | 13,105.93 | | 13,105.93 |
| State Asylum & Sanitarium | 419.60 | | 419.60 |
| State Bank Trust | 292.64 | | 292.64 |
| State Bar Commission | 5,471.01 | | 5,471.01 |
| State Insurance Fund | 1,454,088.71 | | 1,454,088.71 |
| Teachers Registration | 76.57 | | 76.57 |
| U.S. Clarke-McNary | 82,327.18 | | 82,327.18 |
| Total Federal and Trust | 1,705,287.07 | | 1,705,287.07 |
| REFUNDS: | | | |
| University Income | | 516.41 | 516.41 |
| School of Science Income | | 90.05 | 90.05 |
| Public School Income | 2,031.68 | | 2,031.68 |
| Normal School Debenture Redemption | | 7.20 | 7.20 |
| Public School | | 41.04 | 41.04 |
| Motor Fuels Refunds | 577,440.51 | | 577,440.51 |
| Charitable Institutions Debenture Redemption | | 71.25 | 71.25 |
| Charitable Institutions Income | | 151.14 | 151.14 |
| Agriculture College Income | | 26.59 | 26.59 |
| Normal School Income | | 52.54 | 52.54 |
| Total Refunds | 580,428.41 | | 580,428.41 |

GRAND TOTAL WARRANT DISBURSEMENT

4,059,931.23 20,817,862.96 24,877,794.19

REPORT OF STATE AUDITOR

EXHIBIT 18
SHEET 1CONDITION OF GENERAL FUND
AS OF SEPTEMBER 30, 1936ASSETS

| | |
|---|-----------------------|
| Cash to credit of General Fund in State Treasury | \$ 1,035,126.03 |
| Revolving Funds to be returned to General Fund at end of Biennium | 27,600.00 |
| State General Taxes 1935 to be collected | \$ 17,190.06 |
| State General Taxes 1936 to be collected | <u>743,130.81</u> |
| Total Assets | <u>\$1,823,046.90</u> |

LIABILITIES

| | |
|---|-----------------------|
| Outstanding Warrants | \$ 123,519.24 |
| NET RESOURCES OF GENERAL FUND AT SEPTEMBER 30, 1936 | <u>1,699,527.66</u> |
| | <u>\$1,823,046.90</u> |

ESTIMATED CONDITION OF GENERAL FUND DECEMBER 31, 1936

| | |
|--|-----------------------|
| Resources as above September 30, 1936 | \$1,699,527.66 |
| Estimated Revenue for balance of 1935-36 Biennium | <u>283,980.76</u> |
| | <u>1,983,508.42</u> |
| Estimated Expenditures for balance of 1935-36 Biennium | <u>650,000.00</u> |
| ESTIMATED SURPLUS IN GENERAL FUND DECEMBER 31, 1936 | <u>\$1,333,508.42</u> |

EXHIBIT 19
SHEET 1
TOTAL TAX CHARGE AGAINST COUNTIES FOR ALL PURPOSES FOR THE FOLLOWING YEARS

| | 1929 | 1930 | 1931 | 1932 | 1933 | 1934 | 1935 | 1936 |
|------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Ada | 245,039.97 | 223,655.41 | 198,235.72 | 142,075.64 | 127,116.89 | 119,644.16 | 92,432.96 | |
| Adams | 29,186.67 | 29,238.01 | 26,575.34 | 23,151.83 | 17,114.64 | 15,326.64 | 14,177.12 | 10,751.96 |
| Bannock | 182,050.40 | 189,249.04 | 167,215.46 | 120,846.58 | 110,855.21 | 101,480.91 | 81,994.98 | 25,535.54 |
| Bear Lake | 54,657.04 | 53,344.31 | 49,874.39 | 37,728.51 | 34,035.95 | 31,649.14 | 16,198.45 | |
| Berthoud | 58,409.31 | 55,515.41 | 43,114.20 | 28,736.55 | 25,344.65 | 22,375.39 | 15,725.99 | 46,601.97 |
| Blaine | 107,156.42 | 107,236.45 | 91,935.78 | 67,936.55 | 64,510.35 | 59,190.92 | 15,546.21 | 17,521.61 |
| Boise | 42,331.45 | 40,831.65 | 31,754.15 | 24,319.25 | 20,763.00 | 19,763.00 | 42,80.00 | 31,374.41 |
| Bonneville | 20,223.44 | 21,356.13 | 19,588.98 | 16,255.19 | 11,950.82 | 64,539.09 | 59,241.50 | 47,974.53 |
| Boundary | 94,811.24 | 92,689.70 | 69,650.98 | 71,724.27 | 68,539.55 | 47,359.09 | 20,704.01 | 15,393.58 |
| Camas | 102,891.25 | 106,281.49 | 109,878.86 | 91,754.68 | 68,539.04 | 21,604.84 | 8,899.88 | 6,164.94 |
| Carson | 32,226.20 | 33,169.65 | 34,450.60 | 33,321.92 | 24,457.11 | 8,899.88 | 8,079.48 | 8,08.28 |
| Carrizo | 18,745.75 | 17,356.03 | 14,582.73 | 12,505.53 | 9,365.63 | 11,630.64 | 9,42.20 | 67,475.79 |
| Cassia | 20,849.17 | 20,839.83 | 19,795.44 | 17,265.23 | 10,065.22 | 20,392.21 | 18,633.99 | 14,635.48 |
| Clark | 150,946.58 | 151,446.10 | 151,085.74 | 134,874.30 | 101,221.23 | 32,589.21 | 29,522.53 | 23,307.74 |
| Clearwater | 31,781.44 | 31,999.07 | 29,371.77 | 29,371.77 | 22,123.69 | 31,617.07 | 25,54.67 | |
| Custer | 60,141.38 | 58,199.11 | 49,358.64 | 37,329.81 | 34,216.76 | 32,248.33 | 29,522.53 | 29,582.79 |
| Elmore | 60,112.51 | 56,112.70 | 47,288.09 | 33,410.64 | 30,625.45 | 30,625.45 | 25,124.45 | 18,810.48 |
| Franklin | 60,142.19 | 60,142.19 | 56,112.70 | 51,752.22 | 37,127.07 | 34,693.05 | 32,711.74 | 24,80.04 |
| Fremont | 25,855.22 | 60,066.84 | 60,066.84 | 47,288.09 | 33,410.64 | 31,617.07 | 25,54.67 | 24,80.94 |
| Gem | 61,352.86 | 58,126.51 | 56,112.70 | 51,752.22 | 37,127.07 | 34,693.05 | 32,711.74 | 24,80.94 |
| Gooding | 25,059.21 | 25,064.29 | 21,395.20 | 17,732.31 | 14,046.42 | 11,717.94 | 10,837.73 | 8,082.04 |
| Idaho | 58,652.89 | 58,652.89 | 59,371.16 | 59,371.16 | 51,752.22 | 34,693.05 | 32,711.74 | 24,80.94 |
| Jefferson | 53,533.42 | 53,887.76 | 53,833.01 | 48,834.40 | 37,786.13 | 34,216.76 | 31,617.07 | 25,54.67 |
| Jerome | 56,421.41 | 56,421.41 | 53,441.19 | 46,742.82 | 34,754.18 | 32,248.33 | 29,522.53 | 29,582.79 |
| Kootenai | 29,129.62 | 28,992.69 | 28,901.80 | 25,498.72 | 19,225.14 | 17,689.12 | 17,054.61 | 13,10.52 |
| Latah | 49,257.50 | 50,712.85 | 53,120.50 | 47,288.09 | 35,409.17 | 32,466.41 | 30,883.23 | 24,80.74 |
| Madison | 86,110.21 | 75,904.03 | 66,614.26 | 50,700.85 | 46,566.58 | 42,659.64 | 33,42.03 | |
| Minidoka | 55,948.36 | 55,362.05 | 45,498.63 | 33,847.18 | 31,784.91 | 29,277.27 | 23,242.34 | |
| Nez Perce | 51,204.57 | 52,639.47 | 49,895.09 | 44,335.17 | 32,813.12 | 29,457.04 | 27,409.82 | 21,833.03 |
| Lemhi | 107,427.40 | 107,225.39 | 104,075.92 | 90,555.22 | 65,035.65 | 56,375.68 | 52,043.88 | 41,146.65 |
| Oneida | 31,099.56 | 105,508.82 | 100,716.88 | 91,059.20 | 65,042.23 | 59,010.02 | 54,119.72 | 43,929.60 |
| Power | 47,026.24 | 31,491.02 | 46,922.65 | 44,115.92 | 33,417.25 | 29,251.77 | 16,751.55 | 12,582.82 |
| Payette | 37,850.02 | 37,438.71 | 36,551.27 | 33,285.25 | 23,689.77 | 22,286.95 | 21,189.15 | 16,552.90 |
| Shoshone | 42,897.04 | 47,609.13 | 40,498.62 | 36,647.26 | 26,387.24 | 28,810.97 | 25,712.21 | 20,532.22 |
| Teton | 111,579.89 | 115,586.50 | 114,412.77 | 102,212.74 | 76,790.59 | 67,147.37 | 60,245.85 | 47,836.19 |
| Twin Falls | 35,420.64 | 31,491.02 | 28,222.80 | 24,893.80 | 18,824.93 | 16,751.55 | 15,596.16 | 12,582.82 |
| Valley | 31,687.74 | 32,340.27 | 30,433.89 | 27,412.77 | 20,448.59 | 19,387.02 | 18,562.95 | 14,50.66 |
| Washington | 55,918.35 | 55,773.72 | 52,853.55 | 45,858.69 | 40,816.24 | 32,316.19 | 19,107.83 | 17,171.72 |
| TOTAL TAX ALL COUNTIES | 2,915,280.28 | 2,923,056.86 | 2,813,002.68 | 2,459,079.67 | 1,809,605.05 | 1,652,023.62 | 1,518,045.08 | 1,199,387.70* |

*Note:-This figure does not include the tax on 1936 Subsequent Roll. Tax on Subsequent Roll will not be figured until January 1937.

APPORTIONMENT OF TAX TO FUNDS AS CHARGED

SHEET 2

| | 1929 | 1930 | 1931 | 1932 | 1933 | 1934 | 1935 | 1936 |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General State Ad Valorem | 2,250,000.00 | 2,250,000.00 | 2,250,000.00 | 1,929,478.00 | 1,250,000.00 | 1,147,982.48 | 1,000,000.00 | 757,498.88 |
| General Interest & Sinking | 107,908.75 | 134,007.00 | 246,283.75 | 240,418.75 | 277,553.76 | 266,724.56 | 320,296.25 | 396,435.95 |
| Public Building Int. & Sinking | 174,750.00 | 169,412.50 | 165,075.00 | 158,750.50 | 153,400.00 | 147,986.66 | 142,725.00 | 18,699.81 |
| St. Highway Redemption 2nd Issue | 97,320.87 | 96,563.32 | 85,603.60 | 81,251.11 | 75,960.88 | 37,263.57 | — | — |
| 3rd Issue | 19,464.17 | 19,312.65 | 17,120.71 | 16,250.22 | 15,192.17 | 14,905.45 | 14,970.12 | 14,780.26 |
| 4th Issue | 194,641.74 | 193,126.65 | — | — | — | — | — | — |
| Bee Inspection | — | — | — | — | — | — | 1,409.46 | 944.04 |
| T. B. Eradication Indemnity | 5,545.16 | 5,265.54 | 4,504.93 | 3,460.09 | 7,039.59 | 5,746.02 | 6,589.78 | — |
| Abortion Eradication | — | — | 9,009.86 | 6,920.17 | 7,039.59 | 5,746.02 | 6,589.78 | — |
| Sheep Inspection | 10,941.59 | 9,228.20 | 5,900.80 | 3,758.47 | 3,903.13 | 4,278.14 | 4,244.10 | 1,838.13 |
| Predatory Animal | 54,708.00 | 46,141.00 | 29,504.03 | 18,792.36 | 19,515.93 | 21,390.72 | 21,220.59 | 9,190.63 |
| TOTAL | 2,915,280.28 | 2,923,056.86 | 2,813,002.68 | 2,459,079.67 | 1,809,605.05 | 1,652,023.62 | 1,518,045.08 | 1,199,387.70 |

EXHIBIT 20
SHEET 1

DELINQUENT TAXES DUE FROM COUNTIES ON PRIOR CHARGE OF SEPTEMBER 30, FOR THE FOLLOWING YEARS

| | 1930 | 1931 | 1932 | 1933 | 1934 | 1935 | 1936 |
|------------------|-----------|-----------|------------|------------|------------|-----------|-----------|
| Ada | — | 22,115.41 | 34,837.27 | 12,075.64 | — | — | — |
| Adams | — | — | 5,119.18 | 6,665.47 | 9,443.57 | 4,001.58 | .50 |
| Bannock | — | — | — | 70,810.53 | 47,188.56 | 112.41 | — |
| Bear Lake | — | — | — | 10,000.00 | 9,000.00 | — | — |
| Benewah | — | — | 42,516.69 | 47,793.78 | 45,000.00 | 9,671.35 | — |
| Bingham | — | — | — | — | — | — | — |
| Elaine | — | — | 4,700.45 | — | — | — | — |
| Boise | — | — | 1,751.32 | 6,496.07 | 5,002.84 | — | .20 |
| Bonner | — | — | 16,330.06 | 39,082.85 | 19,349.18 | — | — |
| Bonneville | — | — | — | 13,941.93 | 14,915.32 | 11,786.07 | 9,003.67 |
| Boundary | — | — | — | — | — | — | — |
| Butte | 2,000.00 | — | 9,542.73 | 6,950.85 | 5,230.67 | 2,002.83 | — |
| Camas | — | — | 9,594.72 | 7,396.07 | 10,534.38 | 8,533.27 | — |
| Canyon | — | — | 31,046.51 | 53,799.30 | 30,622.20 | — | 25.44 |
| Caribou | — | — | — | 6,225.94 | 4,865.58 | — | — |
| Cassia | — | — | 29,099.55 | 41,662.01 | 3,247.43 | — | 44.40 |
| Clark | — | — | — | 3,225.39 | 3,857.23 | 1,104.22 | — |
| Clearwater | — | — | 1,526.13 | 18,164.37 | 19,571.18 | 40.10 | — |
| Custer | — | — | 7,431.75 | 9,684.50 | 10,602.27 | 4,956.17 | 2,172.76 |
| Elmore | — | — | — | 14,295.87 | 12,876.69 | 3,934.26 | — |
| Franklin | — | — | 15,534.73 | 12,502.72 | 11,705.27 | 3,801.87 | — |
| Fremont | — | 15,956.06 | 8,737.48 | 23,866.47 | 14,872.71 | 3,351.61 | 17.22 |
| Gem | — | — | — | 10,420.25 | 8,447.96 | 1,197.82 | 74.17 |
| Gooding | — | — | — | 15,000.00 | — | — | — |
| Idaho | — | — | 20,348.11 | 30,226.12 | — | — | — |
| Jefferson | — | — | 5,212.99 | 15,673.04 | 5,933.00 | — | — |
| Jerome | — | — | 33,905.28 | 26,536.50 | 7,531.04 | — | — |
| Kootenai | — | — | 6,825.63 | 13,320.08 | 2,083.20 | — | — |
| Latah | — | — | — | 8,198.51 | 46.49 | — | — |
| Lemhi | — | — | 9,556.20 | 16,146.77 | 7,215.31 | — | — |
| Lewis | — | — | 9,918.37 | 13,777.04 | — | — | — |
| Lincoln | — | — | — | 3,767.10 | — | 95.12 | 119.38 |
| Madison | — | 17,519.19 | 25,498.62 | 36,647.25 | 26,070.30 | — | 20.52 |
| Minidoka | — | — | 9,133.63 | 17,982.35 | 8,165.10 | 2,316.26 | — |
| Nez Perce | — | — | 14,129.64 | 26,562.87 | — | — | — |
| Oneida | — | 10,982.86 | 24,488.96 | 27,781.00 | 20,467.64 | 15,032.50 | 848.63 |
| Owyhee | — | — | 2,381.80 | 9,716.89 | 9,768.15 | 1,639.56 | — |
| Payette | — | — | — | 9,352.47 | 5,899.61 | — | — |
| Power | — | — | — | — | — | — | — |
| Shoshone | — | — | — | — | — | — | .54 |
| Teton | 9,505.67 | 11,325.87 | 14,399.57 | 16,356.65 | 12,142.70 | 11,118.94 | 8,634.27 |
| Twin Falls | — | — | 25,000.00 | 48,545.86 | — | 93.17 | 93.17 |
| Valley | — | — | 9,751.06 | 7,327.20 | 6,582.11 | 1,267.91 | — |
| Washington | — | — | — | 8,768.37 | 5,450.89 | 370.49 | — |
| TOTAL DELINQUENT | 11,505.67 | 77,899.39 | 428,318.43 | 754,672.44 | 415,764.22 | 86,427.51 | 21,054.87 |

Percentage of Prior Charge Uncollected .39% 2.70% 15.23% 30.69% 22.98% 5.23% 1.38%

REPORT OF STATE AUDITOR

EXHIBIT 21

SHEET 1

MISCELLANEOUS ACCOUNTS DUE FROM COUNTIES

SEPTEMBER 30, 1936

| State and County Licenses | Motor Vehicle Licenses | Pest Abatement Tax | River Surveys | Total |
|---------------------------|------------------------|--------------------|---------------|-------------|
| Ada | 107.00 | 1,031.12 | 49.22 | 1,187.34 |
| Adams | 15.00 | 51.26 | 177.00 | 243.26 |
| Bannock | 124.50 | 0.00 | | 124.50 |
| Bear Lake | 26.00 | 109.51 | | 135.51 |
| Benewah | 45.50 | 336.25 | | 381.75 |
| Bingham | 70.00 | .01 | | 70.01 |
| Blaine | 29.00 | .01* | | 29.99 |
| Boise | 9.50 | 92.86 | | 102.36 |
| Bonner | 58.50 | 1,206.84 | | 1,265.34 |
| Bonneville | 83.00 | 943.42 | | 1,026.42 |
| Boundary | 30.00 | 0.00 | | 30.00 |
| Butte | 22.50 | 46.91 | | 69.41 |
| Camas | 17.00 | 2.40 | | 19.40 |
| Canyon | 77.00 | 0.00 | | 1,157.54 |
| Caribou | 14.50 | 0.00 | | 14.50 |
| Cassia | 44.50 | 294.10 | | 338.60 |
| Clark | 15.00 | 42.06 | | 57.06 |
| Clearwater | 26.50 | 0.00 | | 26.50 |
| Custer | 25.00 | 38.57* | | 13.57* |
| Elmore | 40.00 | 0.00 | | 40.00 |
| Franklin | 41.50 | 161.10 | | 202.60 |
| Fremont | 65.50 | 1,332.94 | | 1,398.44 |
| Gem | 39.00 | .01* | | 1,043.17 |
| Gooding | 48.50 | 994.67 | | 563.61 |
| Idaho | 53.00 | 510.61 | | 59.00 |
| Jefferson | 59.00 | 0.00 | | 55.44 |
| Jerome | 50.50 | 4.94 | | 70.52 |
| Kootenai | 67.00 | 866.86 | | 35.14 |
| Latah | 70.50 | | | 156.40 |
| Lemhi | 21.50 | 13.64 | | 242.93 |
| Lewis | 55.50 | 100.90 | | 585.61 |
| Lincoln | 49.00 | 193.93 | | 551.95 |
| Madison | 44.50 | 541.11 | | 1,098.43 |
| Minidoka | 52.50 | 499.45 | | 1,410.79 |
| Nez Perce | 111.00 | .01 | | 60.11 |
| Oneida | 27.00 | 1,383.79 | | 481.15 |
| Owyhee | 12.00 | 48.11 | | 25.99 |
| Payette | 31.00 | 0.00 | | 87.49 |
| Power | 26.00 | .01* | | 440.15 |
| Shoshone | 87.50 | .01* | | 244.10 |
| Teton | 21.00 | 419.15 | | 388.36 |
| Twin Falls | 53.50 | 16.60 | 174.00 | 977.62 |
| Valley | 22.00 | 366.36 | | |
| Washington | 37.50 | 0.00 | | |
| | \$2,026.00 | \$11,572.32 | \$4,331.02 | \$3,086.76 |
| | | | | \$21,016.10 |
| | | | | |

*Overpaid

| FOR THE PERIOD OCTOBER 1, 1934 TO SEPTEMBER 30, 1936 | | | | |
|--|--|--|--|-----------------------------|
| EXHIBIT 22 | | | | OUTSTANDING OCT. 1, 1934 |
| SHEET 1 | | | | ISSUED |
| OPERATION IN STATE BONDS | | | | RATE |
| | | | | SERIES |

| ISSUE | OPTION | SERIES | RATE | OUTSTANDING OCT. 1, 1934 | PAID | OUTSTANDING SEPT. 30, 1936 |
|---|-----------------------|--------|------|-----------------------------|--------------|-------------------------------|
| Capitol Building Refunding | Serial after 10 years | 1919 | 4.75 | 450,000.00 | 180,000.00 | 270,000.00 |
| Capitol Building Refunding | Serial | 1925 | 4.25 | 275,000.00 | 55,000.00 | 225,000.00 |
| Educational Institutions Improvement | 10-20 | 1925 | 4.00 | 265,000.00 | — | — |
| Idaho State Highway, 2nd Issue | 10-20 | 1917 | 4.25 | 81,000.00 | — | 240,000.00 |
| Idaho State Highway, 3rd Issue | Serial after 10 years | 1919 | 4.75 | 99,000.00 | — | — |
| Idaho State Highway Refunding 1st Issue | Serial | 1925 | 4.25 | 51,000.00 | — | 40,000.00 |
| Idaho State Highway Refunding 4th Issue | Serial | 1931 | 4.25 | 520,000.00 | 280,000.00 | 260,000.00 |
| Idaho State Highway Refunding 4th Issue | Serial | 1931 | 4.00 | 390,000.00 | — | 390,000.00 |
| Idaho State Institutions Improvement 1921 Refunding | Serial after 5 years | 1931 | 3.75 | 235,000.00 | — | 235,000.00 |
| Idaho State Institutions Improvement 2-20 | Serial after 5 years | 1927 | 4.25 | 320,000.00 | 180,000.00 | 140,000.00 |
| Lava Hot Springs Refunding 2-20 | Serial | 1921 | 3.75 | 70,000.00 | — | 70,000.00 |
| State General Refunding | Serial | 1925 | 4.25 | 32,000.00 | 6,000.00 | 26,000.00 |
| State Hospital South Construction | 2-20 | 1925 | 4.25 | 40,500.00 | 8,000.00 | 32,500.00 |
| | | | | | 10,000.00 | 230,000.00 |
| | | | | | 3,068,500.00 | 2,220,500.00 |
| | | | | | 848,000.00 | |

| FOR THE PERIOD OCTOBER 1, 1934 TO SEPTEMBER 30, 1936 | | | | |
|--|--|--|--|-----------------------------|
| EXHIBIT 22 | | | | OUTSTANDING OCT. 1, 1934 |
| SHEET 1 | | | | ISSUED |
| OPERATION IN STATE HIGHWAY TREASURY | | | | RATE |
| | | | | SERIES |
| TOTAL | | | | Serial |
| State Highway Treasury Notes | | | | 1930 |
| | | | | 1930 |
| | | | | 1930 |
| | | | | 1930 |

INVESTMENTS AND FARM LOANS MADE BY ENDORSEMENT FUNDS

October 1, 1934-September 30, 1936

| | Investments September 30 1934 | Purchased | Redeemed | Investments September 30 1936 |
|-------------------------|-------------------------------------|--------------|--------------|-------------------------------------|
| Endowment Funds | | | | |
| Agricultural College | 582,289.51 | 173,300.00 | 144,102.10 | 610,787.21 |
| Charitable Institutions | 1,096,685.65 | 301,400.00 | 299,712.44 | 1,098,373.21 |
| Normal School | 561,786.51 | 183,535.00 | 137,667.06 | 554,654.45 |
| Penitentiary | 54,361.12 | 108,700.00 | 101,167.18 | 549,883.94 |
| Public School | 7,811,540.15 | 1,788,200.00 | 1,539,112.80 | 8,060,627.35 |
| School Science | 471,873.79 | 210,000.00 | 113,659.07 | 568,214.72 |
| State Hospital | 266,472.80 | 58,370.00 | 53,172.70 | 271,670.10 |
| University | 867,805.20 | 267,296.00 | 217,054.88 | 918,046.32 |
| TOTAL | 12,205,814.53 | 3,032,801.00 | 2,606,348.23 | 12,632,267.30 |

OPERATIONS IN ENDOWMENT FUND INVESTMENTS
AS TO CLASSIFICATION

September 30, 1934-September 30, 1936

| | | | | |
|-------------------------------|---------------|--------------|--------------|---------------|
| County & City Bonds | 343,100.00 | 261,211.00 | 145,000.00 | 459,311.00 |
| *Farm Loans | 2,210,249.23 | 4,900.00 | 657,250.85* | 1,557,898.38 |
| School Bonds | 7,520,779.76 | 919,690.00 | 1,139,511.84 | 7,240,957.92 |
| School Tax Anticipation Notes | 1,085.54 | --- | 17,085.54 | --- |
| State Bonds | 1,221,500.00 | 1,847,000.00 | 585,500.00 | 636,000.00 |
| U.S.Bonds & Treasury Notes | 1,893,100.00 | --- | 2,000.00 | 2,783,100.00 |
| TOTALS | 12,205,814.53 | 3,032,801.00 | 2,606,348.23 | 12,632,267.30 |

*The amount of \$657,250.85 shown as Farm Loans redeemed is made up as follows:

Farm Loans Paid

507,502.79

Farm Loans Foreclosed

149,748.06

657,250.85

REPORT OF STATE AUDITOR

EXHIBIT 24

SHEET 1

OPERATION IN LICENSE ACCOUNTS UNDER CONTROL OF STATE AUDITOR

LAW ENFORCEMENT
MOTOR VEHICLE CARAVAN PERMITS
OCT. 1, 1934 to SEPT. 30, 1936

Table 1

| | |
|--------------------------|-------------------|
| On Hand Oct. 1, 1934 | <u>125,000.00</u> |
| New Permits Received | |
| Total | <u>125,000.00</u> |
| Permits Sold & Cancelled | |
| Balance Sept. 30, 1936 | <u>65,165.00</u> |

| |
|------------------|
| 125,000.00 |
| 65,165.00 |
| <u>84,835.00</u> |

LAW ENFORCEMENT
DRIVERS' LICENSES
Oct. 1, 1934 to Sept. 30, 1936

Table 2

| | |
|--------------------------|-------------------|
| On Hand Oct. 1, 1934 | <u>174,239.00</u> |
| New Licenses Received | |
| Total | <u>174,239.00</u> |
| Permits Sold & Cancelled | |
| Balance Sept. 30, 1936 | <u>127,254.25</u> |

| |
|------------------|
| 174,239.00 |
| 127,254.25 |
| <u>46,984.75</u> |

LAW ENFORCEMENT
MALT REVENUE STAMPS
Oct. 1, 1934 to Sept. 30, 1936

Table 3

| | |
|-------------------------|------------------|
| On Hand Oct. 1, 1934 | <u>13,088.42</u> |
| New Stamps | |
| Total | <u>2,400.00</u> |
| Stamps Sold & Cancelled | |
| Balance Sept. 30, 1936 | <u>15,488.42</u> |

| |
|-----------------|
| 15,488.42 |
| 5,961.44 |
| <u>9,526.98</u> |

LAW ENFORCEMENT
BEER TAX STAMPS
Oct. 1, 1934 to Sept. 30, 1936

Table 4

| | |
|-------------------------|-------------------|
| On Hand Oct. 1, 1934 | <u>381,573.23</u> |
| New Stamps | |
| Total | <u>381,573.23</u> |
| Stamps Sold & Cancelled | |
| Balance Sept. 30, 1936 | <u>365,022.62</u> |

| |
|------------------|
| 381,573.23 |
| 365,022.62 |
| <u>16,550.61</u> |

LAW ENFORCEMENT
1935-36 BEER LICENSES
1935 Beer Licenses HB 12, Extraordinary Session — 22 Legislature

Table 5

| | |
|-------------------|-----------|
| New Licenses | 11,503.00 |
| Licenses Sold | 2,997.00 |
| Licenses Returned | |

| |
|------------------|
| 14,500.00 |
| 2,997.00 |
| <u>14,500.00</u> |

Balance Sept. 30, 1936

REPORT OF STATE AUDITOR

EXHIBIT 24
SHEET 2

(continued) 1935 Beer Licenses, HB 108, Regular Session--23 Legislature

Table 6

| | | |
|---|----------|------------------|
| New Licenses | | 23,500.00 |
| Licenses Sold | 8,495.00 | |
| Licenses Sold HB 12 taken in exchange for those issued under HB 108 | 9,965.00 | |
| License Returned and used for Printers Samples | 5,040.00 | <u>23,500.00</u> |
| Balance Sept. 30, 1936 | | <u>-----</u> |

1936 Beer Licenses, HB 108, Regular Session--23 Legislature

Table 7

| | | |
|----------------------------|-------------|------------------|
| New Licenses | | 29,100.00 |
| Licenses Sold | 20,235.00 | |
| Licenses Returned & Voided | <u>5.00</u> | <u>20,240.00</u> |
| Balance Sept. 30, 1936 | | <u>8,860.00</u> |

FINANCE
1935-36 Sales Tax Licenses

Table 8

| | 1935 | 1936 |
|-------------------------------|------------------|-----------------|
| New Licenses | 19,996.00 | 7,000.00 |
| Licenses Sold | 5,158.00 | 5,070.00 |
| Licenses Returned & Cancelled | <u>14,838.00</u> | <u>1,930.00</u> |
| Balance Sept. 30, 1936 | <u>-----</u> | <u>-----</u> |

BUREAU OF INSURANCE
LICENSSES & PERMITS
Oct. 1, 1934 to Sept. 30, 1936

| | 1934 Licenses | 1935 Licenses | 1936 Licenses |
|--|------------------|------------------|------------------|
| Balance Oct. 1, 1934 | 23,078.00 | 00.00 | 00.00 |
| New Licenses | | 59,230.00 | 59,260.00 |
| Total | 23,078.00 | 59,230.00 | 59,260.00 |
| Licenses Sold | 1,850.00 | 41,743.00 | 40,497.00 |
| Licenses Transferred, cancell- ed, returned or used as printers samples | <u>21,228.00</u> | <u>23,078.00</u> | <u>17,487.00</u> |
| Balance Sept. 30, 1936 | <u>00.00</u> | <u>00.00</u> | <u>18,763.00</u> |

REPORT OF STATE AUDITOR

EXHIBIT 24
SHEET 3

DEPARTMENT OF AGRICULTURE
1935-36 LICENSES & PERMITS

| | 1935 LICENSES | 1936 LICENSES |
|--|------------------|------------------|
| New Licenses | | 12,337.50 |
| Licenses Sold | 8,205.00 | 8,257.50 |
| Licenses returned, cancelled or used as printer's samples | <u>4,132.50</u> | <u>12,337.50</u> |
| Balance Sept. 30, 1936 | 00.00 | <u>8,257.50</u> |
| | 00.00 | 5,017.50 |

DEPARTMENT OF FINANCE
STORE LICENSE DIVISION
1935-36 LICENSES

| | 1935 Licenses | 1936 Licenses |
|---------------------------------|------------------|------------------|
| New Licenses | | 6194 |
| Licenses Sold or Cancelled | 5568 | 6000 |
| Licenses on Hand Sept. 30, 1936 | <u>626</u> | <u>423</u> |

DEPARTMENT OF LAW ENFORCEMENT
BUREAU OF LICENSES
Licenses & Permits
October 1, 1934 to September 30, 1936

| | 1935 Licenses | 1936 Licenses |
|---|------------------|------------------|
| ARCHITECT: | | |
| Number of Licenses on Hand Oct. 1, 1934 | 213 | |
| Licenses Issued | <u>9</u> | |
| Number of Licenses on Hand Sept 30, 1936 | | 204 |
| REGISTERED BARBER: | | |
| Number of Licenses on Hand Oct. 1, 1934 | 154 | |
| Licenses Issued | <u>137</u> | |
| Number of Licenses on Hand Sept 30, 1936 | | 17 |
| REGISTERED APPRENTICE BARBER: | | |
| Number of Licenses on Hand Oct 1, 1934 | 239 | |
| Licenses Issued | <u>63</u> | |
| Number of Licenses on Hand Sept. 30, 1936 | | 176 |
| CERTIFIED PUBLIC ACCOUNTANT: | | |
| Number of Licenses on Hand Oct 1, 1934 | 237 | |
| Licenses Issued | <u>8</u> | |
| Number of Licenses on Hand Sept. 30, 1936 | | 229 |
| CERTIFICATES OF APPROVED SCHOOLS: | | |
| Number of Licenses on Hand Oct. 1, 1934 | 63 | |
| Licenses Issued | <u>20</u> | |
| Number of Licenses on Hand Sept. 30, 1936 | | 43 |
| CIVIL ENGINEERING: | | |
| Number of Licenses on Hand Oct. 1, 1934 | 291 | |
| Licenses Issued | <u>9</u> | |
| Number of Licenses on Hand Sept. 30, 1936 | | 282 |

REPORT OF STATE AUDITOR

EXHIBIT 24
SHEET 4

Licenses & Permits (continued)

CHIROPRACTIC LICENSES:
Number of Licenses on Hand Oct. 1, 1934
Licenses Issued
Number of Licenses on Hand Sept. 30, 1936

EMBALMER:
Number of Licenses on Hand Oct. 1, 1934
Licenses Issued
Number of Licenses on Hand Sept. 30, 1936

REGISTERED APPRENTICE COSMETICIAN:
Number of Licenses on Hand Oct. 1, 1934
New Licenses
Total
Licenses Issued
Licenses cancelled and Printer's Samples
Number of Licenses on Hand Sept. 30, 1936

REGISTERED COSMETICIAN:
Number of Licenses on Hand Oct. 1, 1934
New Licenses
Total
Licenses Issued
Number of Licenses on Hand Sept. 30, 1936

DENTIST:
Number of Licenses on Hand Oct. 1, 1934
Licenses Issued
Number of Licenses on Hand Sept. 30, 1936

MEDICINE & SURGERY:
Number of Licenses on Hand Oct. 1, 1934
Licenses Issued
Number of Licenses on Hand Sept. 30, 1936

REGISTERED NURSE:
Number of Licenses on Hand Oct. 1, 1934
New Licenses
Total
Licenses Issued
Number of Licenses on Hand Sept. 30, 1936

OPTOMETRIST:
Number of Licenses on Hand Oct. 1, 1934
Licenses Issued
Number of Licenses on Hand Sept. 30, 1936

REGISTERED PHARMACIST:
Number of Licenses on Hand Oct. 1, 1934
Licenses Issued
Number of Licenses on Hand Sept. 30, 1936

SURVEYOR:
Number of Licenses on Hand Oct. 1, 1934
Licenses Issued
Number of Licenses on Hand Sept. 30, 1936

OSTEOPATH:
Number of Licenses on Hand Oct. 1, 1934
Licenses Issued
Number of Licenses on Hand Sept. 30, 1936

REPORT OF STATE AUDITOR

EXHIBIT 24
SHEET 5

Licenses & Permits (continued)

VETERINARY MEDICINE & SURGERY:
Number of Licenses on Hand Oct 1, 1934
Licenses Issued
Number of Licenses on Hand Sept. 30, 1936

BONDED REAL ESTATE DEALERS, FIRM
Number of Licenses on Hand Oct. 1, 1934
New Licenses
Total
Licenses Issued
Licenses Returned, Cancelled, or used for
Printer's Samples
Number of Licenses on Hand Sept. 30, 1936

BONDED REAL ESTATE DEALERS, INDIVIDUAL
Number of Licenses on Hand Oct. 1, 1934
New Licenses
Total
Licenses Issued
Licenses Returned, Cancelled, or used for
Printer's Samples
Number of Licenses on Hand Sept. 30, 1936

77
166151
2031751487
2489262990
49349770
1753255
42213539
23630342
497536303207
220547
41691
190185
10175

EXHIBIT 24
SHEET 6

FISH AND GAME
LICENSSES AND PERMITS

OCTOBER 1, 1934 to SEPTEMBER 30, 1936

| | Table 13 | 1932 Licenses | 1933 Licenses | 1934 Licenses | 1935 Licenses | 1936 Licenses |
|---|----------|---------------|---------------|---------------|---------------|---------------|
| Balance Oct. 1, 1934 | | 2.55 | 7,305.95 | 179,671.15 | 326,667.45 | 340,345.00 |
| New Licenses | | | | | | |
| TOTAL | | 2.55 | | 7,305.95 | 179,671.15 | |
| License Receipts Corrections Bureau of Public Accounts | 29.45 | 1,883.50 | | 66,146.85 | 200,418.55 | 123,117.40 |
| Licenses Cancelled Returned, and used for Printer's Samples | | | | | 30.40 | |
| Balance Sept. 30, 1936 | | 5.311.90 | 7,185.40 | 113,409.35 | 106,861.50 | 28.50 |
| | | | | | 179,556.20 | 123,145.90 |
| | | | | | 114.95 | 217,199.10 |
| | | | | | | |

*Account Overpaid

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