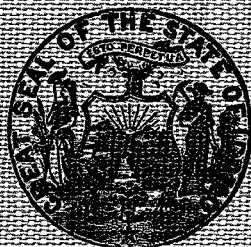


TWENTY-FOURTH  
BIENNIAL REPORT  
of the  
STATE AUDITOR  
STATE OF IDAHO



OCTOBER 1, 1936  
SEPTEMBER 30, 1938

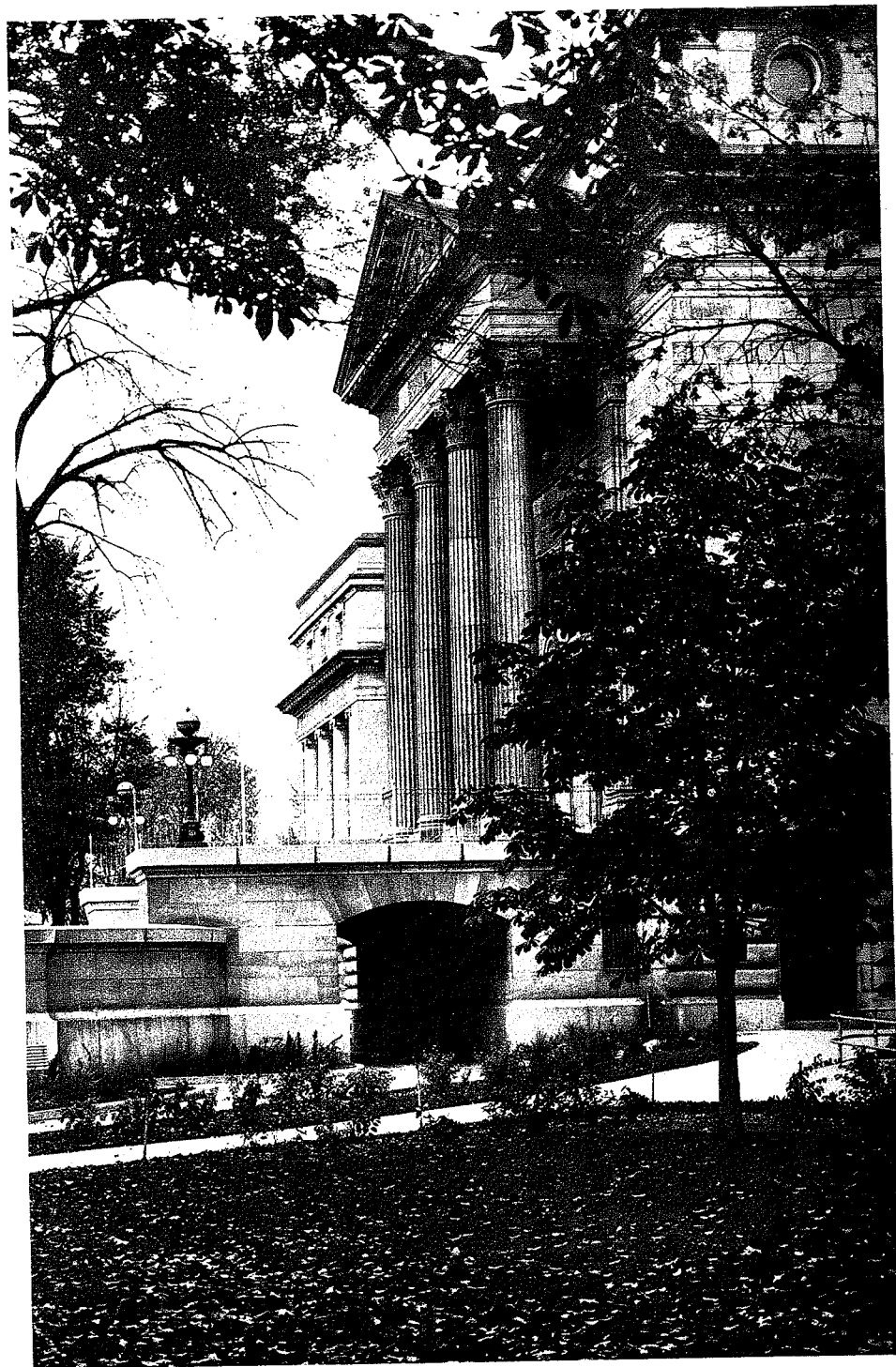
HARRY C. PARSONS, *State Auditor*

TWENTY-FOURTH  
BIENNIAL REPORT  
of the  
**STATE AUDITOR**  
STATE OF IDAHO



OCTOBER 1, 1936  
SEPTEMBER 30, 1938

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 .....	1864-1867
WILLIAM R. BISHOP .....	1867-1868
DANIEL CRAM .....	1868-1875
JOSEPH PERRAULT .....	1875-1881
JAMES L. ONDERDONK .....	1881-1885
SILAS W. MOODY .....	1885-1887
J. H. WICKERSHAM .....	1887-1891

### STATE AUDITORS

SILAS W. MOODY .....	1891-1892
FRANK C. RAMSEY .....	1893-1896
J. H. ANDERSON .....	1897-1898
BARTLETT SINCLAIR .....	1899-1900
E. W. JONES .....	1901-1902
THEO. TURNER .....	1903-1904
ROBERT S. BRAGAW .....	1905-1908
S. D. TAYLOR .....	1909-1912
F. L. HUSTON .....	1913-1916
CLARENCE VAN DEUSEN .....	1917-1918
E. G. GALLEY .....	1919-1932
HARRY C. PARSONS .....	1933-1938

### PERSONNEL OF THE STATE AUDITOR'S OFFICE

HARRY C. PARSONS .....	State Auditor
ORVILLE P. BROOKS .....	Deputy State Auditor
THOMAS KURDY .....	Accountant
DOROTHY M. GRAY .....	Equalization Clerk
JANE CAMPBELL .....	Bookkeeper
MELBA PIERCE .....	Bookkeeper
RUTH CHANDLER .....	Bookkeeper
ERNESTINE WATERS .....	Budget Clerk
THOMAS McATEER .....	Claims Examiner
JAMES RUDE .....	Claims Examiner
PEARL DAVIS .....	Secretary
LUCILLE AHERN .....	Stenographer
GRACE BAILEY .....	Typist

OFFICE OF THE STATE AUDITOR  
BOISE, IDAHO

December 1, 1938

HONORABLE BARZILLA W. CLARK,  
*Governor of Idaho.*

DEAR SIR:

Pursuant to the requirements of Section 65-901, I. C. A., I submit herewith the Twenty-fourth Biennial Report of the State Auditor for the period October 1, 1936, to and including September 30, 1938.

This report contains an analysis of all receipts and disbursements for the period above mentioned and such other information deemed of interest to you and to the Legislature.

At this time I wish to bring to your attention a few vital points to further the State accounting procedure.

*Irregular Procedure in Handling State Moneys.*

During the past several years two departments, Public Assistance and Public Health, have been expending state moneys through local banks, and in reference to these expenditures, under date of June 12, 1937, the State Board of Examiners passed the following resolution:

"That W. L. Murdock, Disbursing Officer for the Idaho Co-operative Relief Agency, be made Disbursing Officer for the Division of Public Health of the Public Welfare Department and that the Federal checks will be handled by the Governor in the same manner as he is now handling checks for Public Assistance; that this arrangement be continued until such time as arrangements can be made to transfer all of the moneys of the Public Health and Public Assistance into the State Treasury to be disbursed through regular channel."

The above resolution of the Board has not been put into effect, although this office has, several times, prepared a workable procedure and upon several occasions made demands that moneys be turned over in accordance thereto.

The present method of handling these moneys is in express violation of Section 18, Article 4 of the Constitution of the State of Idaho and the statutes of the State of Idaho. Further, we call your attention to the ruling of the Supreme Court of the State of Idaho in the case of the State of Idaho, on the relation of J. W. Taylor, Attorney General, vs. W. L. Robinson, et al, and Myrtle P. Enking, State Treasurer of the State of Idaho, rendered Oc-

tober 25, 1938. The Writ of Prohibition issued by the Court in connection thereto reads in part as follows:

"Whereas said order, and the procedure therein set forth for payment of benefits of the unemployment compensation fund, special benefit account, is in violation of Section 18, Article 4 of the Constitution of the State of Idaho and the statutes of the State of Idaho, which require all claims against the State to be presented to and passed upon by the Board of Examiners, and when allowed, paid by the State Treasurer upon state auditor's warrants. . . . We do hereby command you, . . . that you desist and refrain from any further proceedings in said matter specified in said application and that you are, by these premises, prohibited and absolutely restrained from paying any moneys out of the State Treasury in the unemployment compensation fund, except upon warrants of the State Auditor on claims submitted to and approved by the Board of Examiners."

Immediately upon receiving the above mentioned "Writ of Prohibition," a workable plan was formulated and immediately put into execution; however, due to the inadequacy of the appropriation for the office of State Auditor, the plan devised necessitated much of the actual work to be carried on by the personnel of the Unemployment Compensation Division of the Industrial Accident Board until such time as the Legislature shall pass a sufficient appropriation for the State Auditor's office to enable it to take over its just duties as outlined by the court.

Referring again to the case above mentioned, the Court makes the following expression in part as follows:

"There are, however, numerous taxes limited as to those liable for the payment thereof, which have always been considered state funds and require claims against the same to be passed upon by the State Board of Examiners.<sup>1</sup>

<sup>1</sup> Claims against the State Insurance Fund under the Workman's Compensation statute, 43-1727 I. C. A.; . . . Public Welfare grants-in-aid trust fund, 1937 S. L., p. 328, ch. 194; Federal grants-in-aid under the public assistance law, 1937 S. L., p. 372, ch. 216; and the Co-operative Emergency Revenue Fund, 1937 S. L., p. 435, ch. 244."

The foregoing quotation is direct evidence of the feeling of the Court in the disbursement of moneys belonging to the Public Health and Public Assistance departments.

Also set out is the method of paying claims against the State Insurance Fund. No mention is made regarding claims against the Motor Fuels Refund Fund; however, had it been of question,

the same method of paying would, no doubt, have been outlined.

With evidence at hand, outlined by the Court, as to the express method by which these claims should be paid, it is the duty of this office to put itself in preparedness to take care of the added work necessitated by the proper handling of these claims. Methods of procedure must be outlined and evidence prepared for the Legislature showing the amount which should be appropriated for the additional personnel, equipment and supplies necessary to properly carry on the new work to be performed. At the present time this office is issuing approximately seven thousand warrants per month and if it is determined that the funds herein questioned should be paid upon state auditor's warrants, the amount would increase to approximately forty thousand per month; however, the increase in the personnel would not be in the same proportion.

#### *Revolving Funds.*

It is the opinion of this office that Section 65-2018 to Section 65-2021, inclusive, I. C. A., being the Rotary Expense Fund, commonly termed the Revolving Fund, is being grossly violated by practically all departments operating such a fund. I quote from Section 65-2019, *supra*:

"The requisition . . . requesting a revolving fund . . . shall be regarded as an advance for *current cash items*."  
From Section 65-2020, *supra*:

"The money advanced shall remain in the State Treasury for the use of the officer making the requisition in the payment of *cash items* constituting claims against the state. The fund may be drawn upon by a sight draft signed by the officer and *attached to an itemized voucher*, for the expenditure."

Both of these sections are being violated. In many instances advances are made from revolving funds prior to the time any claim exists against the State. It is also found that many departments do not confine payments to current cash items; furthermore, that some departments usurp the powers of the State Board of Examiners in that the claim signed by the claimant never reaches the office of the State Auditor and for that reason does not get before the Board. Further attention is called to the negligence of some disbursing officers in making the proper monthly accounting of their revolving funds to the State Board of Examiners as provided by Section 65-2021, *supra*.

It appears to this office that legislation should be passed re-

pealing the revolving fund statute and in the place thereof create one revolving fund to be handled by either this office or the office of the State Treasurer where claims for current cash items may be presented and paid. At the present time there are forty-seven revolving funds aggregating \$358,000.00. Each biennium the State must pay, under the present system, approximately \$4,000.00 in premiums for revolving fund bonds. One revolving fund not to exceed \$50,000.00 would take care of all the needs of the State. The administration of this fund would not exceed \$8,000.00 for each biennium and would automatically reduce the work in all offices having revolving funds of any size.

#### *State Asylum and Sanitarium Fund.*

The State Asylum and Sanitarium Fund, created as a trust fund, in which is placed all money on persons admitted to the State hospitals, bears no authority for the disposal of said money in cases where persons escape from the institution or when death occurs and no claim is filed for refund. At the present time there is remaining in this fund \$4,033.80 and is an accumulation of small amounts since 1915. Many of the persons to whom the money belongs have escaped or died and in many instances in the earlier cases, no record is available; therefore no claim will ever be filed. This office suggests that the Legislature pass a law providing for the transfer, to the General Fund, of all moneys belonging to persons who have died or escaped and for which no claim has been filed within a period of five years.

#### *State Bank Trust Fund.*

Approximately the same condition exists in regards to the State Bank Trust Fund, which now has an accumulated balance since the enactment of the law in 1921 of \$22,705.90, eighty per cent of the accounts making up this total do not exceed \$5.00 each. It is our opinion that Section 35-918, I. C. A., should be amended to include the transfer of such moneys to the General Fund after a period of ten years.

#### *Sale of Equipment*

Legislation should be passed providing for the disposition of proceeds from the sale of equipment. Because there is no express statute governing such proceeds, with the exception of the Highway and Fish and Game departments, many departments have been forced to pay such proceeds into the General Fund; this has amounted to approximately \$7,500.00 in the past two years. The

fund out of which the equipment was originally purchased should receive the proceeds, however, such proceeds should not increase the legislative appropriations.

#### *Change of Fiscal Year.*

This office also suggests changing the fiscal year of all state departments and institutions, counties and municipalities to June 30. Changing the fiscal year of all taxing units to June 30 would put the accounting procedure in line with the tax paying periods as the second and last installment is due the fourth Monday in June. It would make it possible to include all current tax collections in reports covering the period for which the tax was levied and to determine the amount of delinquencies to be carried over. The Federal Government and most of the states and taxing districts of other states are now operating on this basis. This office and many other offices in our state are called upon at various intervals to make reports to the Federal Government and to other states on a basis comparable with their own. In many instances considerable additional time is expended in order to make reports on a June 30th basis. Also a large saving can be made by all departments in that they would have six months in which to prepare their reports to the Governor and to the Legislature and as a general rule additional help would not be needed. A more comprehensible report could be made under this plan as departments could report on the complete past biennium receipts and expenditures rather than broken periods as is now required. If appropriations were made on the same basis, much work would be saved for the Legislature as partial appropriations bills would not be necessary.

#### *Adjutant General's Contingent Fund.*

During the biennium 1935-36 it was necessary for the Governor to call out the militia, as provided by Section 4, Article 4, of the Constitution followed by Section 5, Chapter 261 of the 1927 S. L., in suppressing two strikes. As there was no money available for the payment of claims at that time, claims were filed and warrants issued by the State Auditor, registered and purchased by the State Treasurer, to pay the expense in connection therewith. Payment was made in accordance with the Supreme Court decision in the case of McConnel vs. Gallet, Idaho 51, p. 386. An act appropriating moneys to take care of the warrants issued in accordance thereto was passed by the 1937 Legislature, Chap. 150, p. 246, in the amount of \$16,299.74.

However, the act was erroneously drawn in that the appropriation was made "to cover expenses incurred during 1937-38" and further that the appropriation was not made transferable to the Adjutant General's Contingent Fund against which the warrants were issued. At the suggestion of this office the State Board of Examiners reduced said appropriation to the point of elimination, which they have the authority to do under Section 65-3412 I. C. A. Therefore, it will be necessary for the Legislature for 1939 to pass an appropriation to take care of these emergency warrants.

#### *Income Tax Department.*

About fifty per cent of the office work done by the Income Tax Department is taken up in figuring and checking reports of single persons whose gross income is less than \$1,000.00 and married persons with a gross income of less than \$2,000.00. The total revenue to the state on this type of return is estimated between \$15,000.00 and \$20,000.00. This amount is more than offset by the cost of collection. This office recommends amending the Income Tax law to provide an exemption of \$1,000.00 instead of \$700.00 for single persons and \$2,000.00 instead of \$1,500.00 for married persons. If this is done the present office personnel could be reduced and the money thus saved used to increase the number of field examiners. By increasing the number of field examiners it is estimated that several hundred thousand dollars would be collected from individuals and corporations evading the tax.

#### *Refund Appropriations.*

Two years ago this office recommended the passage of a general law providing for refunds. Again I call to your attention the need for such a law. That, when necessary, refunds be made out of the fund to which the money was apportioned, and that claims for said refunds be handled as other state claims, and that such claims be paid out of any balance in the fund and not out of any particular appropriation. In the past it has been the procedure for the Legislature to make special appropriations for refunds and in many cases, particularly in the Income Tax Department, the appropriation was inadequate and those to whom the state owed money were forced to wait as long as two years for the money to be appropriated by the Legislature. Many times our refund law has caused discomfort and disgust to our citizens.



At this time I wish to extend greetings to Calvin E. Wright, State Auditor-elect. To the present employees of my office I extend my appreciation for their faithful services to the State of Idaho and to myself.

Respectfully submitted,

*Harry Parsons*  
State Auditor.

## FOREWORD

Exhibit 1: "Auditor's Reconciliation with State Treasurer's Account" shows a summary of all receipts and disbursements of the State of Idaho controlled through the office of State Auditor. This exhibit shows the total cash receipts of \$55,425,794.76 and disbursements by the State Treasurer in the amount of \$54,238,193.65. The detailed analysis of all receipts and disbursements are set out in following exhibits.

Exhibit 2: "Consolidated Statement Cash Receipts and Disbursements" gives the cash on hand at the beginning of the period \$3,835,036.46; a concise summary of all receipts by class amounting to \$55,425,794.76; the total disbursements by classification in the amount of \$54,256,079.21; and the balance on hand at the end of the period, September 30, 1938, in the amount of \$5,004,752.01.

In comparing some of the major items of this exhibit with the comparable figure of the prior biennium the following is disclosed:

Description	1935-1936 Biennium	1937-1938 Biennium	Increase or Decrease
Cash all funds at beginning of period	1,371,099.64	3,835,036.46	2,463,936.82
Cash in General Fund beginning of period	* 793,262.55	911,606.79	1,704,869.34
Total Cash Receipts	45,523,557.94	55,425,794.76	9,902,236.82
Beer Tax	447,569.41	475,808.33	28,238.92
Contractors' Lic. Tax	.00	30,946.11	30,946.11
Fruit and Vegetable Adv. Tax	.00	45,012.01	45,012.01
Income Tax	1,817,666.49	4,147,052.34	2,329,385.85
Kilowatt Hour Tax	466,923.23	662,853.28	195,930.05
Mine License Tax	12,573.61	990,121.26	977,547.65
Motor Fuels Tax	6,484,276.72	8,912,976.62	2,428,699.90
Premium Tax	497,019.06	646,603.84	149,584.78
Property Tax	3,627,086.08	3,109,341.44	† 517,744.64
Sales Tax	2,898,006.11	648,286.84	† 2,249,719.27
Miscellaneous Sales and Receipts	4,532,785.59	7,615,200.36	3,082,414.77
Matched Funds and Contributions	6,834,430.59	6,346,520.20	† 487,910.39
Total Non-Revenue Receipts	13,610,092.81	16,978,823.00	3,368,730.19
Total Warrants Issued	35,759,709.30	42,534,289.45	6,774,580.15
Miscellaneous Payments	7,301,412.03	11,721,789.76	4,420,377.73
Cash all funds at end of period	3,835,036.46	5,004,752.01	1,169,715.55
Cash in General Fund at end of period	911,606.79	1,663,087.03	751,480.24

NOTE: \* Overdraft. † Decrease.

The method used in condensing the disbursements for this biennium, as shown in this exhibit, was not used in the report for the previous biennium making it impossible to give a detailed comparison on this basis.

Exhibit 3 shows the financial condition of the State General Fund as of September 30, 1938, also the estimated surplus at the close of the biennium. The surplus as of September 30 is \$2,213,780.88 and the estimated surplus at the close of the biennium \$1,119,945.45. In order to eliminate the issuance of tax anticipation notes or registering general fund warrants the surplus in the general fund should be kept in excess of \$750,000.00.

Exhibit 4: "Estimated Revenues 1935-1936 General Fund" shows that \$1,276,447.94 was collected in excess of the amount estimated to accrue for that period. The estimate for Income Tax was \$1,340,000.00 and \$1,869,680.70 was collected which accounted for more than a half million dollars of the excess. Sales Tax accounted for \$223,123.46 and surplus from the operation of state liquor stores \$211,249.35.

Exhibit 5: "Estimated Revenues 1937-1938 General Fund" has already exceeded the estimation, other than property tax, by \$1,024,459.77, with 12½% of the biennium still ahead. Although most of the smaller sources of revenue have exceeded the estimations, Income Tax accounts for practically all of the excess. It is \$1,016,857.51 in excess of the estimation. Estimates are based on experience of the prior biennium plus any legislative measure that may have effect thereon.

Exhibit 6: "Condition of General Fund Appropriations for the Biennium 1935-1936" shows the amount appropriated for the various functions, the expenditures and the balance unexpended. It is doubtful if any more claims will be paid out of these appropriations as they revert to the General Fund December 31 of this year. This exhibit shows an unexpended balance of \$252,815.29.

Exhibit 7: This exhibit shows the condition of General Fund Appropriations for the biennium to September 30, 1938. Eighty-seven and one half per cent of the period for which these appropriations were made has elapsed. Some of the departments have exceeded that percentage of expenditures; however, in most cases these departments have a special fund from which expenditures can be made. At the present time 82.94% of the total appropriations have been spent leaving an unexpended balance of \$1,635,835.43. At the present time it appears that an excess of \$300,000.00 will remain unexpended at the close of the biennium.

Exhibit 8 shows the condition of Special Fund Appropriations for the biennium 1935-1936.

Exhibit 9 shows the condition of Special Fund Appropriations for the biennium 1937-1938. All departments are well within their budgets for this biennium.

Exhibit 10: "Disbursements by Unit" shows the amount expended by each department from the General Fund and Special Funds, and the total for each department. This exhibit is also broken down showing the cost of the various units of state government.

Exhibit 11: "Operation in State Funds" shows all fund balances, beginning and ending, also a detailed analysis of all receipts and disbursements by fund and source.

Exhibit 12: "Operation in State Warrants" shows all warrants outstanding at the beginning of the period, the amount issued by the State Auditor and paid by the State Treasurer, and the amount outstanding at the close of the period by fund.

Exhibit 13: "Delinquent Taxes Due From Counties" is the amount due as of September 30 of each of the years shown, 1930 to 1938 inclusive, on the prior years' charge. It is noted that there was only .39% due September 30, 1930, on the 1929 charge of \$2,915,280.28 and that during the depression year of 1933 when the 1932 charge was only \$2,459,079.67 there was 30.69% due.

Exhibit 14 shows the total taxes charged against the counties for state purposes for a nine-year period ending with 1938. A gradual decline is noted

in tax levies against real and personal property for State government usage as new sources of taxation were put into effect relieving property tax.

Exhibit 15 is a recapitulation of Exhibit 14 giving the funds into which the tax moneys were apportioned.

Exhibit 16 shows a striking contrast between the taxes raised on property for General Fund purposes in 1929 as compared with 1938. During the past ten years revenue from ad valorem tax shows a decline of \$1,782,428.79 or 79.22%. At the present time the Income Tax rather than Property Tax bears the largest share of the General Fund burden.

Exhibit 17 is a twenty-two-year study of state taxation, showing the assessed valuation of the state for each year, 1917 to 1938 inclusive, also the amount levied for General Fund purposes and the levy necessary to produce that amount. The assessed valuation has been reduced; 1938 under 1917, approximately \$26,000,000.00 and 1938 under the high peak of 1922 \$113,000,000.00. The amount of tax for 1938 was \$182,000.00 under 1917 and \$1,882,000.00 under the high peak levied for both 1927 and 1928.

Exhibit 18: "Operation in State Bonds" shows a remarkable cut in the state debt of \$1,037,000.00. During the past biennium three new bond issues were passed by the Legislature for construction at the state hospitals aggregating \$502,000.00. At the present time, including these new issues, the state debt is \$1,685,500.00.

Exhibit 19 is a concise statement of investments of the endowment funds. Funds thus invested have increased approximately \$800,000.00 in the past two years. The investment in Farm Loans has decreased \$460,000.00 and U. S. Bonds and Notes have increased \$1,200,000.00.

Exhibit 20: "Miscellaneous Accounts Due from Counties" shows the various accounts with the counties, with the exception of ad valorem tax, and shows a total of \$38,195.99 due, Motor Vehicle licenses account for \$29,063.24 of this amount.



## EXHIBIT 1

AUDITOR'S RECONCILIATION WITH STATE TREASURER'S ACCOUNT  
FOR THE PERIOD ENDING  
OCTOBER 1, 1936 TO SEPTEMBER 30, 1938

Treasurer's Balance September 30, 1936		4,395,630.57
Receipts:		
Cash	55,434,585.75	
Less Returned Checks	<u>8,790.99</u>	
Total Cash Receipts		<u>55,425,794.76</u>
Total Available Cash		59,821,425.33
Disbursements:		
<u>Sight Drafts:</u>		
Federal		
Deen, George	69,996.54	
Ellzey, George	18,418.73	
Vocational Education	76,338.23	
Vocational Rehabilitation	<u>21,514.55</u>	186,268.05
Industrial Special Indemnity	<u>955.71</u>	955.71
Revolving Funds	<u>6,399,946.96</u>	6,399,946.96
<u>Interest on Bank Balances Paid</u>		
<u>U.S. Government on Federal Funds:</u>		
Ellzey, George	74.89	
Vocational Education	76.22	
Vocational Rehabilitation	29.42	
Unemployment Compensation	<u>127.96</u>	308.49
<u>Debentures:</u>		
Public School	14,449.06	
State Hospital South	5,000.00	
Charitable Institutions	1,358.11	
Penitentiary	<u>4,950.00</u>	25,757.17
<u>Bonds &amp; Notes:</u>		
General Interest & Sinking	768,000.00	
Public Building Interest and Sinking	230,000.00	
State Highway, Third Issue	39,000.00	
Liquor Control	<u>50,000.00</u>	1,087,000.00
<u>Interest on Bonds &amp; Notes:</u>		
General Interest & Sinking	113,022.00	
Public Building Interest & Sinking	35,186.25	
State Highway, Third Issue	3,752.50	
Liquor Control Act	<u>750.00</u>	152,710.75
<u>Trust Accounts:</u>		
Miscellaneous Payments:		
American Falls Reservoir District	769,345.18	
Hillsdale Irrigation District	62,941.42	
Unemployment Compensation Suspense	195,660.16	
Unemployment Compensation Trust	2,815,285.35	
Industrial Special Indemnity	<u>25,610.52</u>	<u>3,868,842.63</u>
Total Miscellaneous Payments		11,721,789.76
Warrants Paid	<u>42,516,403.89</u>	
Total Disbursements		54,238,193.65

## EXHIBIT 1—(Continued)

AUDITOR'S RECONCILIATION WITH STATE TREASURER'S ACCOUNT  
FOR THE PERIOD ENDING  
OCTOBER 1, 1936 TO SEPTEMBER 30, 1938

Treasurer's Cash Balance September 30, 1938	5,583,231.68
Less Outstanding Warrants September 30, 1938	<u>578,479.67</u>
Auditor's Cash Balance September 30, 1938	<u>5,004,752.01</u>
Treasurer's Cash Balance September 30, 1936	4,395,630.57
Less Outstanding Warrants September 30, 1936	<u>560,594.11</u>
Auditor's Cash Balance September 30, 1936	<u>3,835,036.46</u>
Increase in Cash Balance since September 30, 1936	1,169,715.55

## EXHIBIT 2

CONSOLIDATED STATEMENT  
CASH RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD JANUARY 1, 1937 TO SEPTEMBER 30, 1938

Auditor's Cash Balance October 1, 1936		
General Fund	911,606.79	
Special Funds	2,923,429.67	3,835,036.46

Receipts:Taxes:-

Athletic Tax	5,644.94	
Beer Tax	475,808.33	
Contractors License Tax	30,946.11	
Corporation Tax	160,775.05	
Express Company Tax	2,689.65	
Fruit & Vegetable Adv. Tax	45,012.01	
Income Tax	4,147,052.34	
Inheritance Tax	112,219.63	
Kilowatt Hour Tax	662,853.28	
Malt Tax	2,484.30	
Mine License Tax	990,121.26	
Motor Fuels Tax	8,912,976.62	
Oleo Stamp Tax	2,687.80	
One Percent Workman's Comp. Tax	14,578.35	
Premium Tax	646,603.84	
Property Tax	3,109,341.44	
Transportation Company Tax	47,932.63	
Sales Tax	648,286.84	
White Fish Tax	488.58	
Licenses & Permits	1,927,659.25	
Charges for Services & Fees	630,841.53	
Fines & Confiscations	45,166.44	
Rents	478,719.40	
Interest & Penalties	1,384,361.58	
Miscellaneous Sales & Receipts	7,615,200.36	
Matched Funds & Contributions	6,346,520.20	
Total Revenue	<u>18,428,468.76</u>	
Non-Revenue	<u>38,446,971.76</u>	
Total Available Cash	<u>16,978,823.00</u>	<u>55,425,794.76</u>
		59,260,831.22

Disbursements:

Salaries of Employees	5,727,450.08	
Services Other Than Personal	4,815,148.80	
Supplies	1,168,606.47	
Equipment	344,143.43	
Materials	5,369,167.97	
Structural & Non Structural Imp.	9,945,163.65	
Debts, Refunds & Indemnities	1,691,836.15	
Rents, Contributions & Fixed Charges	711,874.59	
Disability Compensation	1,315,773.85	
Payment as Agent	5,064,573.29	
Land	19,704.57	
Relief	3,339,000.92	
Deficiency	2,778.98	
Losses & Contingencies	1,569.69	
Miscellaneous	8,724.41	
Purchase of Investments	<u>3,008,831.21</u>	42,534,348.06
Less Cancelled Warrants		
1931-32 Series	9.43	
1933-34 Series	<u>49.18</u>	<u>58.61</u>
Total Warrant Control		42,534,289.45

## EXHIBIT 2—(Continued)

CONSOLIDATED STATEMENT  
CASH RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD JANUARY 1, 1937 TO SEPTEMBER 30, 1938

Disbursements: (cont'd)Miscellaneous Payments:-Sight Drafts:

Federal	186,268.05	
Industrial Special Indemnity	955.71	
Revolving Funds	6,399,946.96	
Interest on Bank Balances Paid		
U. S. Government	308.49	
Debentures	25,757.17	
Bonds	1,087,000.00	
Interest on Bonds	152,710.75	
Trust Accounts	<u>3,868,842.63</u>	<u>11,721,789.76</u>
Auditor's Cash Balance Sept. 30, 1938		<u>54,256,079.21</u>
General Fund	1,663,087.03	<u>5,004,752.01</u>
Special Funds	<u>3,331,664.98</u>	<u>5,004,752.01</u>

## EXHIBIT 3

FINANCIAL CONDITION OF STATE GENERAL FUND  
AS OF SEPTEMBER 30, 1938Assets

Treasurer's Cash Balance	\$1,816,515.02
Revolving Fund Balances to be returned to General Fund at close of biennium	36,500.00
1937 Tax due from counties	46,622.57
1938 Tax due from counties	<u>467,571.28</u>
	2,367,208.87

Liabilities

Outstanding Warrants	153,427.99
Surplus as of September 30, 1938	<u>2,213,780.88</u>
	2,367,208.87

## Estimated Condition of State General Fund at close of Biennium

Surplus as above	2,213,780.88
Estimated revenue to accrue during balance of biennium	<u>242,000.00</u>
	2,455,780.88
Less Estimated Expenditures	<u>1,335,835.43</u>
Estimated surplus at close of biennium	1,119,945.45

## EXHIBIT 4

ESTIMATED REVENUES  
1935-1936 GENERAL FUND  
FOR THE PERIOD JANUARY 1, 1935 - SEPTEMBER 30, 1938

	ESTIMATED REVENUES	RECEIPTS	BALANCES	PER CENT COLLECTED
Auditor:-				
Sale of Equipment		20.00	20.00*	
Counties:-				
District Court Fees	40,000.00	39,092.50	907.50	97.73
Fines-Violation Health Laws		25.00	25.00*	.00
Inheritance Tax	50,000.00	108,755.06	58,755.06**	217.51
State & County Licenses	2,000.00	2,082.50	82.50**	104.13
Education, Board of:-				
Fees	1,450.00	.00	1,450.00	.00
Miscellaneous Sales	1,500.00	2,142.04	642.04**	142.80
Teachers Certificates	8,050.00	9,761.00	1,711.00**	121.25
Finance:-				
Banks & Banking:-				
Licenses & Permits	.00	140.00	140.00*	.00
Sale of Car	.00	75.00	75.00*	.00
Bureau of Insurance:-				
Premium Tax	445,000.00	497,019.06	52,019.06**	111.69
Licenses & Permits	75,000.00	84,046.00	9,046.00**	112.06
Fees	40,000.00	29,141.66	10,858.34	72.85
Income Tax Department:-				
Income Tax	1,340,000.00	1,869,680.70	529,680.70**	139.53
Governor:-				
Marriage Fee	.00	5.00	5.00*	.00
Land Department:-				
Fees	6,000.00	6,818.47	818.47**	113.64
Law Enforcement Department:-				
Beer Revenue Administration:				
Beer Tax	142,000.00	220,930.14	78,930.14**	155.58
Licenses & Miscellaneous	10,000.00	19,869.00	9,869.00**	198.69
Kilowatt Hour Tax Bureau:				
Kilowatt Hour Tax	400,000.00	497,502.34	97,502.34**	124.38
Malt Revenue Administration:				
Malt Revenue	20,000.00	5,619.85	14,380.15	28.10
Occupational Licenses:				
Licenses	10,000.00	16,497.69	6,497.69**	164.98
Penitentiary:-				
Eagle Island Ranch:				
Sale of Produce in excess of Appropriation	.00	2,847.89	2,847.89*	.00
Public Health Department:-				
Fees-Birth & Death Certificate	950.00	1,787.00	837.00**	188.11
Sale of Equipment	.00	22.50	22.50*	.00
Care of Persons	50.00	.00	50.00	.00
Public Works:-				
Capital Maintenance:				
Sales	.00	33.40	33.40*	.00
Public Utilities:-				
Fees & Sales	500.00	389.54	110.46	77.91
Reclamation:-				
Fees	7,500.00	6,272.70	1,227.30	83.64
Licenses & Permits	.00	99.00	99.00*	.00
Secretary of State:-				
Corporation Tax	159,715.00	159,837.95	122.95**	100.08
Fees	35,000.00	39,748.80	4,748.80**	113.57
Sales	285.00	402.25	117.25**	141.14
State Hospital North:-				
Care of Persons	3,000.00	2,999.18	.82	100.00
Sale of Land & Equipment	.00	919.19	919.19*	.00
State Hospital South:-				
Care of Persons	3,000.00	9,118.57	6,118.57**	303.95
State School & Colony:-				
Care of Persons	7,500.00	6,345.06	1,154.94	84.60

## EXHIBIT 4—(Continued)

ESTIMATED REVENUES  
1935-1936 GENERAL FUND  
FOR THE PERIOD JANUARY 1, 1935 - SEPTEMBER 30, 1936

	ESTIMATED REVENUE	RECEIPTS	BALANCES	PER CENT COLLECTED
State Treasurer:-				
Express Company Tax	3,100.00	2,625.26	474.74	84.69
Interest on Bank Balances	13,900.00	28,831.97	14,931.97**	207.42
Fees		239.10	239.10*	.00
Supreme Court:-				
Fees	3,000.00	2,142.96	857.04	71.43
Sales	600.00	666.70	66.70**	111.12
U.S. Government:-				
Federal Water Power Act	10,000.00	6,623.10	3,376.90	66.23
Revenue Transfers:-				
Cooperative Emergency Revenue		223,123.46	223,123.46*	.00
(Sales Tax)				
Liquor Control Surplus		<u>211,249.35</u>	<u>211,249.35*</u>	.00
TOTAL OTHER THAN AD VALOREM TAX	2,839,100.00	4,115,547.94	1,276,447.94**	144.96
1935 Ad Valorem Tax	1,000,000.00	1,000,000.00	.00	100.00
1936 Ad Valorem Tax	<u>757,498.88</u>	<u>757,498.88</u>	<u>.00</u>	<u>100.00</u>
GRAND TOTAL	4,596,598.88	5,873,046.82	1,276,447.94	
***Cooperative Emergency Revenue	<u>250,000.00</u>	<u>250,000.00</u>		
	<u>4,846,598.88</u>	<u>6,123,046.82</u>		

NOTE: \* Receipts not estimated.  
\*\* Receipts in excess of estimation  
\*\*\* General Fund Loan to Cooperative Emergency Revenue Refunded.

100% of the Biennium has elapsed.

## EXHIBIT 5

ESTIMATED REVENUES  
1937-1938 GENERAL FUND  
FOR THE PERIOD JANUARY 1, 1937 - SEPTEMBER 30, 1938

	ESTIMATED REVENUE	RECEIPTS	BALANCES	PER CENT COLLECTED
Counties:-				
District Court Fees	38,955.75	20,427.00	18,528.75	51.34
Inheritance Tax	180,116.89	98,309.14	61,807.75	61.00
State & County Licenses	2,097.00	1,589.00	508.00	75.77
Education, Board of:-				
Sales	2,152.74	1,402.71	750.03	65.16
Teachers Certificates	9,736.00	7,878.00	1,858.00	80.92
Finance:-				
Banks & Banking:				
Licenses & Permits	151.65	160.00	8.35**	105.51
Bureau of Insurance:				
Interest & Penalties		1,220.19	1,220.19*	.00
Premium Tax	497,019.06	646,603.84	149,584.78**	130.09
Licenses & Permits	104,076.00	99,717.00	4,359.00	95.81
Fees	29,141.66	29,998.58	856.92**	102.94
Forfeitures		273.00	273.00*	.00
Income Tax Department:				
Income Tax	3,009,942.78	4,026,800.29	1,016,857.51**	133.78
Land Department Adm:-				
Fees	7,088.90	12,955.70	5,866.80**	182.76
Sale of Equipment		350.00	350.00*	.00
Law Enforcement Department:-				
Beer Revenue Adm:				
Beer Tax	225,715.23	213,913.89	11,801.34	94.77
Licenses & Permits	20,296.50	20,547.50	251.00**	101.24
Fees	2.00	.00	2.00	.00
Sales	52.50	115.13	62.63**	219.30
Kilowatt Hour Tax Bureau:				
Kilowatt Hour Tax	540,427.92	562,911.53	22,483.61**	103.42
Drivers License Bureau:				
Sale of Equipment		10.00	10.00*	.00
Malt Revenue Adm:				
Malt Revenue	5,595.85	2,419.80	3,176.05	43.24
Fees	2.00	.00	2.00	.00
Sales	22.00	14.00	8.00	63.64
Motor Fuels:				
Sale of Equipment		7.50	7.50*	.00
Motor Vehicle:				
Sale of Equipment		4,368.50	4,368.50*	.00
Motor Vehicle Caravan:				
Sale of Equipment		302.50	302.50*	.00
Occupational Licenses:				
Licenses		1,582.00	1,582.00*	.00
Liquor Control Commission:-				
Sale of Equipment		769.00	769.00*	.00
Mines & Geology:-				
Sale of Equipment		125.00	125.00*	.00
Penitentiary:-				
Sale of Equipment		665.00	665.00*	.00
Public Health Department:-				
Fees-Birth & Death Certificates	1,686.00	1,802.50	116.50**	106.90
Fines		10.00	10.00*	.00
Licenses	70.00	35.00	35.00	50.00
Public Works:-				
Aeronautics:				
Sale of Equipment		525.00	525.00*	.00
Public Utilities:-				
Fees	42.55	91.90	49.35**	215.98
Sales	345.24	356.47	11.23**	103.25
Reclamation:-				
Fees	6,272.70	6,244.32	28.38	99.55
Licenses & Permits	99.00	.00	99.00	.00

## EXHIBIT 5—(Continued)

ESTIMATED REVENUES  
1937-1938 GENERAL FUND  
FOR THE PERIOD JANUARY 1, 1937 - SEPTEMBER 30, 1938

	ESTIMATED REVENUE	RECEIPTS	BALANCES	PER CENT COLLECTED
Secretary of State:-				
Corporation Tax	155,901.10	156,600.50	699.40**	100.45
Delinquent Corp., Tax	3,900.00	5,384.05	1,484.05**	138.05
Fees	40,001.70	32,191.30	7,810.40	80.47
Licenses & Permits	22.50	.00	22.50	.00
Sales	393.75	18.25	375.50	4.64
State Hospital North:-				
Care of Persons	2,397.12	2,741.69	344.57**	114.38
Sale of Equipment	.00	267.50	267.50**	.00
State Hospital South:-				
Care of Persons	9,092.07	10,049.86	957.79**	110.53
State School & Colony:-				
Care of Persons	5,595.56	4,592.87	1,002.69	82.08
Sale of Equipment		565.00	565.00*	.00
State Treasurer:-				
Express Company Tax	2,714.17	1,332.48	1,381.69	49.09
Federal Water Power Act	.00	3,170.76	3,170.76*	.00
Interest on Bank Balances	27,202.48	74,034.65	46,832.17**	272.16
Fees	237.85	54.40	183.45	22.87
Supreme Court:-				
Fees	2,142.96	1,754.00	388.96	81.85
Sales	606.70	946.63	279.93**	141.99
Traveling Library:-				
Fines	.00	9.31	9.31*	.00
Sales	.00	6.30	6.30*	.00
Revenue Transfers:-				
Cooperative Emergency Revenue (Sales Tax)	50,000.00	89,404.50	39,404.50**	178.81
Liquor Control Surplus	400,000.00	236,997.75	163,002.25	59.25
Occupational Lic. Surplus	25,310.00	25,264.98	45.02	99.82
Asylum & Sanitarium Fund	.00	1,257.88	1,257.88*	.00
TOTAL OTHER THAN AD VALOREM TAX	5,386,685.88	6,411,145.65	1,024,459.77**	119.02
1937 Ad Valorem Tax	1,500,000.00	1,453,377.43	46,622.57	96.89
1938 Ad Valorem Tax	467,571.28	.00	467,571.28	.00
GRAND TOTAL	7,354,257.16	7,864,523.08	510,265.92**	106.94

NOTE: \* Receipts not estimated  
\*\* Receipts in excess of estimation

## EXHIBIT 6

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS  
FOR THE BIENNIAL 1935 - 1936  
SEPTEMBER 30, 1938

DEPARTMENT OR INSTITUTION	REGULAR APPROPRIATION	INSTITUTIONAL RECEIPTS APPROPRIATED	AMOUNT EXPENDED	BALANCE UNEXPENDED	PER CENT EXPENDED
Adjutant General	68,841.00	4.61	68,830.55	15.06	99.99
Agriculture:					
Administration	66,000.00	.00	65,997.52	2.48	99.99
Adjustment	5,000.00	.00	400.53	4,599.47	8.01
Improvement	20,000.00	.00	19,621.51	378.49	98.11
Attorney General	49,780.00	12.64	48,190.14	1,602.50	96.50
Contingent	1,000.00	.00	980.88	19.12	98.09
Auditor	40,307.59	120.40	40,426.83	1.16	99.99
Equalization, Board of	3,559.25	.00	3,398.05	161.20	95.48
Budget Bureau	7,710.00	.00	6,370.01	1,339.99	82.62
Childrens Home Finding & Aid Society	17,700.00	.00	17,700.00	.00	100.00
District Court	221,865.00	.00	220,972.01	892.99	99.60
Education:					
Administration	46,215.00	.00	46,202.47	12.53	98.93
Albion State Normal	150,038.28	18,202.12	168,232.71	7.69	99.99
Deaf & Blind School	126,902.19	3,813.69	130,560.26	155.62	99.88
Indus. Training School	162,368.16	17,473.72	179,582.61	199.27	99.89
Lewiston Normal School	179,365.61	16,176.71	195,534.13	8.19	99.99
University of Idaho	1,169,732.35	.00	1,169,724.10	8.25	100.00
Experiment Stations	25,685.39	.00	25,685.39	.00	100.00
Pure Seed	7,828.00	.00	7,828.00	.00	100.00
Rodent Control	9,100.00	.00	9,099.21	.79	99.99
Southern Branch	345,861.82	62,158.48	408,011.17	9.13	99.99
Finance:					
Banks & Banking	5,000.00	.00	.00	5,000.00	.00
Chain Store License	9,120.00	4.68	7,775.46	1,349.22	85.21
Income Tax	36,355.00	23.68	35,898.06	480.62	98.68
Insurance, Bureau of	21,743.00	.00	21,131.75	611.25	97.19
Governor:					
Administration	27,565.00	.00	25,011.62	2,553.38	90.74
Claims Examiner	5,000.00	.00	4,976.72	23.28	99.53
Law Enforcement Emergency	10,000.00	9.00	7,682.43	2,326.57	76.76
Liquor Advisory Comm.	1,100.00	.00	996.77	103.23	90.62
Grand Army of Republic	2,900.00	.00	2,900.00	.00	100.00
Historical Society	5,995.00	.00	5,992.79	2.21	99.96
Idaho-Wyoming Boundary Line	.10	.00	.00	.10	.00
Land Department:					
Administration	52,473.86	29.64	52,442.01	61.49	99.94
Special Cruising & Appr.	9,593.00	.00	9,577.04	15.96	99.83
Timber Fire Protection	109,220.00	.00	99,164.38	10,055.62	90.80
White Pine Blister Rust	40,000.00	.00	39,992.81	7.19	99.98
Law Enforcement:					
Beer Revenue	20,160.00	.00	17,955.55	2,204.45	89.00
Beer Tax Refund	5,000.00	.00	1,535.73	3,464.27	30.71
Kilowatt Hour Tax	8,765.00	.00	7,442.34	1,322.66	84.91
Malt Revenue	4,595.00	.00	2,775.83	1,819.17	60.41
Lava Hot Springs Foundation	1,000.00	.00	1,000.00	.00	100.00
Leafhopper Extermination	50,000.00	238.10	10,678.14	39,559.96	21.26
Legislature, 23rd Session	86,040.00	.51	77,038.42	9,002.09	89.54
Extra Session	24,000.00	.00	18,664.87	5,335.13	77.69
2nd Extra Session	15,000.00	.00	9,928.28	5,071.72	66.19
3rd Extra Session	15,000.00	5.00	11,096.81	3,908.19	73.95
Printing General Laws	4,500.00	.00	4,314.40	185.60	95.88
Lieutenant Governor	1,000.00	.00	530.42	469.58	53.04
Mine Inspector	17,250.00	.00	17,250.00	.00	100.00
Mines & Geology:					
Mineral Resources Inv.	9,560.00	.00	9,385.19	174.81	98.17
U.S.G.S. Cooperation	13,835.00	.00	13,707.47	127.53	99.08
Miscellaneous:					
Uniform Laws Comm.	400.00	.00	326.18	73.82	81.55
Eddins, George	1,200.00	.00	1,200.00	.00	100.00
Housing Pioneer Relics	1,500.00	.00	1,500.00	.00	100.00
Lister, Eugene	1,400.00	.00	1,400.00	.00	100.00
Neibaur, E. R.	1,200.00	.00	1,200.00	.00	100.00
Soldiers Memorial	24,336.58	.00	1,000.00	23,336.58	4.11
State Prison Board	8,000.00	.00	7,215.76	784.24	90.20
Steunenberg, Eva B.	2,500.00	.00	2,500.00	.00	100.00

## EXHIBIT 6—(Continued)

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS  
FOR THE BIENNIIUM 1935 - 1936  
SEPTEMBER 30, 1938

DEPARTMENT OR INSTITUTION	REGULAR APPROPRIATION	INSTITUTIONAL RECEIPTS APPROPRIATED	AMOUNT EXPENDED	BALANCE UNEXPENDED	PER CENT EXPENDED
Official Bond	7,500.00	75.45	7,458.14	117.31	98.45
Penitentiary	140,125.00	6,589.06	136,535.49	10,178.57	93.06
Eagle Island Ranch	5,795.00	12,725.00	18,512.85	7.15	99.96
Public Accounts, Bureau of	22,390.00	.00	20,661.29	1,728.71	92.28
Public Investments	24,335.00	.00	20,706.02	3,628.98	85.09
Public Utilities:					
Administration	58,575.00	2.25	58,159.85	417.40	99.29
Rate Making	8,855.00	.00	8,302.04	552.96	93.51
Public Welfare:					
Administration	62,160.00	71.71	62,099.02	132.69	99.78
Child Hygiene	3,085.00	.00	2,859.26	225.74	92.68
Insane & Feeble-Minded Exp.	2,010.55	.00	215.23	1,795.32	10.70
Soldiers Home	30,605.00	99.25	29,370.42	1,333.83	95.66
State Hospital North	123,070.00	552.56	123,131.92	490.64	99.60
State Hospital South	160,790.00	19,891.04	144,026.32	36,654.72	79.71
State School & Colony	124,170.00	2,080.21	106,940.70	19,509.51	84.71
T. B. Hospitalization	57,400.00	.00	36,690.82	20,709.18	63.92
Vaccines & Antitoxins	4,000.00	.00	3,993.03	6.97	99.76
Venereal Disease Control	2,000.00	.02	1,993.42	6.60	99.67
Public Works:					
Capitol Maintenance	88,786.00	71.71	85,885.82	2,951.89	96.68
Capitol Bldg. Maintenance	8,750.00	.00	8,594.30	155.70	98.22
Heyburn Park	7,150.00	.00	6,065.78	1,084.22	85.43
Placing Statue of George					
Washington	500.00	.00	500.00	.00	100.00
Spaulding Memorial Park	5,000.00	1,033.90	5,600.00	433.90	92.81
Purchasing Agent	11,010.00	10.25	10,869.00	151.25	98.63
Reclamation:					
Administration	35,925.00	.00	35,904.77	20.23	99.94
Carey Act Relief	1,873.50	.00	41.00	1,832.50	2.19
Columbia & Snake River					
Investigation	1,858.35	.00	332.01	1,526.34	17.87
Snake River Channel Impr.	5,000.00	.00	2,887.12	2,112.88	57.74
U.S. Geological Survey	25,000.00	.00	25,000.00	.00	100.00
Relief & Deficiency:					
Ailshie, James	245.52	.00	245.52	.00	100.00
Chicago, Milwaukee, St. Paul					
and Pacific R. R. Co.	894.00	.00	894.00	.00	100.00
Gem County	104.07	.00	104.07	.00	100.00
Gray, J. P.	236.50	.00	236.50	.00	100.00
Oneida County	873.50	.00	873.50	.00	100.00
Printing Constitutional					
Amendments	7,629.60	.00	7,629.60	.00	100.00
Secretary of State	36,790.00	.00	35,614.15	1,175.85	96.80
Sheep Commission	7,000.00	.00	1,528.84	5,471.16	21.84
State Planning Board	25,000.00	24.01	24,075.90	948.11	96.30
Supreme Court	86,630.00	.00	86,577.84	52.16	99.94
Contingent	1,000.00	.00	998.18	1.82	99.82
Law Libraries	16,098.00	.00	15,451.77	646.23	95.98
Traveling Library	11,715.39	.00	11,712.13	3.26	99.97
Treasurer	27,550.00	.00	27,165.71	384.29	98.60
Veterans Welfare Comm.	74,160.00	.00	66,436.63	7,723.37	89.80
Vocational Education	35,732.00	.00	35,732.00	.00	100.00
Vocational Rehabilitation	19,166.00	.00	19,166.00	.00	100.00
Transferred to Special Funds:					
State Land Assessment	3,500.00	.00	3,500.00	.00	100.00
St. Land Water Maintenance	2,500.00	.00	2,500.00	.00	100.00
State Employment Service	12,500.00	.00	12,500.00	.00	100.00
State Water Conservation	50,000.00	.00	50,000.00	.00	100.00
	4,824,129.16	161,499.40	4,732,813.27	252,815.29	94.93
*Co-operative Emergency					
Revenue	250,000.00	.00	250,000.00	.00	100.00
TOTALS	\$5,074,129.16	\$161,499.40	\$4,982,813.27	\$252,815.29	95.17

\*Refunded to General Fund.

## EXHIBIT 7

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS  
FOR THE BIENNIIUM 1937 - 1938  
SEPTEMBER 30, 1938

DEPARTMENT OR INSTITUTION	REGULAR APPROPRIATION	INSTITUTIONAL RECEIPTS APPROPRIATED	AMOUNT EXPENDED	BALANCE UNEXPENDED	PERCENT EXPENDED
Attorney General Adm.	50,430.00	2.00	42,411.03	8,020.97	84.10
Contingent	1,000.00		934.53	65.47	93.45
Auditor Adm.	46,522.85		39,572.27	6,950.58	85.06
Board of Equalization	4,150.00		2,368.94	1,781.06	57.08
Budget Bureau	10,000.00		7,571.50	2,428.50	75.72
Public Accounts, Bur. of	28,460.00		23,893.16	4,566.84	83.95
Sales Tax Division	15,000.00	93.13	10,001.76	5,091.37	66.27
Governor Adm.	32,450.00		25,049.31	7,400.69	77.19
Beet Leafhopper Eradication	20,000.00		16,553.55	3,446.45	82.77
Cricket Control	30,000.00		11,138.77	18,861.23	37.13
Law Enforcement Emergency	10,000.00		8,102.48	1,897.52	81.02
Lieutenant Governor	1,000.00		40.32	959.68	4.03
Mine Inspector Adm.	17,570.00		14,389.05	3,180.95	81.90
Printing Mining Laws	2,000.00		2,000.00	.00	100.00
Secretary of State Adm.	37,910.00	2.43	30,343.72	7,566.71	80.04
Printing Constitutional					
Amendments	3,696.00		3,696.00	.00	100.00
Referendum Pamphlets	1,581.97		1,581.97	.00	100.00
Treasurer	27,535.00	22.23	22,529.27	5,027.96	81.75
Adjutant General Adm.	78,371.00		67,068.56	11,302.44	85.58
Compensation Insurance	7,500.00		7,081.00	419.00	94.41
Agriculture Adm.	23,100.00		18,848.97	4,251.03	81.60
Adjustment	4,820.99		.00	4,820.99	.00
Animal Industry	8,202.00		7,156.03	1,045.97	87.25
Dairying, Bureau of	3,271.00		2,894.99	376.01	88.50
Idaho Marketing Comm.	25,000.00		19,434.38	5,565.62	77.74
Plant Industry, Bureau	36,000.00		29,827.48	6,172.52	82.85
Weights & Measures Insp.	8,380.00		8,256.15	123.85	98.52
District Court	225,500.00		196,629.66	28,870.34	87.20
Education, Board of - Adm.	59,679.00	4.36	50,147.97	9,535.39	84.02
Albion State Normal	208,984.34	13,922.69	197,673.15	25,233.88	88.68
Deaf & Blind School	159,086.90	2,074.54	114,446.68	46,714.76	71.01
Indus. Training School	236,664.00	23,606.05	194,573.06	65,696.99	74.76
Lewiston State Normal	225,181.35	13,168.65	218,004.56	20,345.44	91.46
University	1,412,165.42		1,260,199.37	151,966.05	89.24
Alcohol Experiment	20,000.00		17,636.96	2,363.04	88.18
Experiment Station	30,911.92		29,109.79	1,802.13	94.17
Pure Seed	9,167.50		7,660.02	1,507.48	83.56
Rodent Control	9,500.00		7,958.85	1,541.15	83.78
Mines & Geology					
Mineral Res. Invest.	11,169.98		8,369.50	2,800.48	74.93
U.S.G.S. Coop.	14,485.00		9,121.87	5,363.13	62.97
University, Southern Br.	418,000.00	44,688.52	391,899.61	70,788.91	84.70
Vocational Education	56,875.55		43,981.19	12,894.36	77.33
Vocational Rehabilitation	23,750.00		17,067.43	6,682.57	71.86
Traveling Library	28,295.00	2.75	20,409.71	7,888.04	72.12
Finance:					
Banks & Banking	5,000.00		.00	5,000.00	.00
Income Tax	84,140.00		70,470.73	13,669.27	83.75
Inheritance Transfer	7,200.00		4,331.09	2,868.91	60.15
Insurance Bureau	21,853.00		16,360.50	5,492.50	74.87
Agents Qualification Act	7,500.00		5,325.70	2,174.30	71.01
Store License Bureau	9,890.00		7,881.92	2,008.08	79.70
Public Investments, Dept. of	36,710.00		23,101.86	13,608.14	62.93
Grand Army Republic	2,135.00		3,049.00	914.00	70.02
Historical Society	5,995.00		5,166.71	828.29	86.18
Housing Pioneer Relics	2,000.00		1,619.01	380.99	80.95
Land Department:					
Administration	60,500.00	131.75	51,466.22	9,165.53	84.88
Special Cruising	14,275.00	88.50	14,271.09	92.41	99.36
Timber Fire Protection	111,500.00	366.30	107,957.64	3,908.66	96.51
White Pine Blister Rust	38,000.00		36,525.39	1,474.61	96.12
Noxious Weed Control	4,000.00		844.25	3,155.75	21.11
Law Enforcement:					
Beer Revenue	23,720.00	4.49	15,050.98	8,673.51	63.44
Kilowatt Hour Tax	9,712.50		7,889.87	1,822.63	81.23
Malt Revenue	2,400.00		2,262.84	137.16	94.29
Mine License Tax	7,155.00		3,748.52	3,406.48	52.39

## EXHIBIT 7—(Continued)

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS  
FOR THE BIENNIUM 1937 - 1938  
SEPTEMBER 30, 1938

DEPARTMENT OR INSTITUTIONS	REGULAR APPROPRIATION	INSTITUTIONAL RECEIPTS APPROPRIATED	AMOUNT EXPENDED	BALANCE UNEXPENDED	PERCENT EXPENDED
Lava Hot Springs:					
Administration	1,000.00		999.87	.13	99.99
Improvement	10,000.00		7,147.70	2,852.30	71.48
Legislature, 24th Session	86,040.00		81,676.42	4,363.58	94.93
Printing Session Laws	4,500.00		4,382.81	117.19	97.40
Miscellaneous:					
Eddins, George	1,200.00		950.00	250.00	79.17
Lister, Eugene N.	1,200.00		950.00	250.00	79.17
Neibaur, E. R.	1,200.00		950.00	250.00	79.17
Steunenberg, Eva B.	2,400.00		1,900.00	500.00	79.17
Moody, Wm. G.	2,778.98		2,778.98	.00	100.00
Walton, S. H.	3,000.00		.00	3,000.00	.00
Soldiers Memorial	23,336.58		1,000.00	22,336.58	4.29
State Inventory	971.00		250.00	721.00	25.75
Official Bond	8,000.00		6,420.35	1,579.65	80.25
Presidential Electors	449.35		449.35	.00	100.00
Bond Expense:-					
St. Hospital North	500.00		41.58	458.42	8.32
St. Hospital South	500.00		41.56	458.44	8.31
St. School & Colony	500.00		41.56	458.44	8.31
Penitentiary	139,470.00	2,843.80	138,763.03	3,550.77	97.50
Eagle Island	4,720.00	16,873.36	20,196.82	1,396.54	93.53
Prison Comm., Board of	6,000.00		3,484.59	2,515.41	58.08
Planning Board	28,350.00		21,861.20	6,488.80	77.11
Public Utilities:					
Administration	66,240.00		55,735.01	10,504.99	84.14
Rate Making	11,100.00		9,786.54	1,313.46	88.17
Public Welfare:					
Administration	14,065.00	58.20	10,789.62	3,335.58	76.40
Indigent Unmarried Mothers	6,000.00		5,376.50	623.50	89.61
Insane & Feeble-Minded Exp.	1,887.05		345.24	1,541.81	18.30
Public Health	70,932.13	6.00	54,962.58	15,975.55	77.48
Soldiers Home	23,000.00	113.67	17,748.54	5,365.13	76.79
State Hospital North	209,920.00	620.55	126,616.56	83,923.99	60.14
State Hospital South	165,005.00	16,577.34	157,651.25	23,931.09	86.82
State School & Colony	143,850.00	2,883.07	104,044.83	42,688.24	70.91
T. B. Hospitalization	55,000.00		30,592.62	24,407.38	55.62
T. B. Hospital	114,400.00		.00	114,400.00	.00
Occupational Diseases	5,000.00		3,063.30	1,936.70	61.27
Childrens Home Finding Aid					
Society - Boise	11,800.00		9,800.00	2,000.00	83.05
Lewiston	5,900.00		4,655.00	1,245.00	78.90
Public Works:					
Aeronautics	590.00		.00	590.00	.00
Capital Bldg. Improvement	41,250.00		41,177.91	72.09	99.83
Capital Bldg. Maintenance	96,001.00	30.55	78,780.61	17,250.94	82.04
Heyburn Park	8,885.00		6,053.88	2,831.12	68.14
Purchasing Agent	16,160.00	12.16	13,775.53	2,396.63	85.18
Phosphate Commission	20,000.00	5.82	4,371.17	15,634.65	21.85
Reclamation:					
Administration	36,600.00	20.53	30,145.29	6,475.24	82.32
Boise River Channel Imp.	10,000.00		9,989.20	10.80	99.89
Carey Act Relief	1,832.50		11.00	1,821.50	.006
Flood Control Districts	10,000.00		.00	10,000.00	.00
Snake River Channel Imp.	5,000.00		3,903.98	1,096.02	78.08
U. S. Geological Survey	25,000.00		19,395.53	5,604.47	77.58
St. Water Conservation	50,000.00		15,311.69	34,688.31	30.62
Columbia & Snake River Inv.	1,526.34		454.95	1,071.39	29.81
Relief & Deficiency:					
City of Lewiston	713.70		713.70	.00	100.00
Neil Boyle Hdwe	2.91		2.91	.00	100.00
Helen A. Smith	35.00		35.00	.00	100.00
St. Water Sonervation	2,772.27		2,772.27	.00	100.00
Utah Power & Light	70.43		70.43	.00	100.00
Sheep Commission	10,000.00		10,000.00	.00	100.00

## EXHIBIT 7—(Continued)

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS  
FOR THE BIENNIUM 1937 - 1938  
SEPTEMBER 30, 1938

DEPARTMENT OR INSTITUTION	REGULAR APPROPRIATION	INSTITUTIONAL RECEIPTS APPROPRIATED	AMOUNT EXPENDED	BALANCE UNEXPENDED	PERCENT EXPENDED
Supreme Court:					
Administration	89,430.00	24.25	77,889.50	11,564.75	87.07
Contingent	1,000.00		.00	1,000.00	.00
Law Library	17,668.00		11,721.35	5,946.65	66.34
State Employment Service	9,371.00		9,370.92	.08	100.00
Veterans Welfare Commission	75,000.00	19.68	44,077.33	30,942.35	58.75
TOTALS	5,897,089.51	138,267.37	4,849,521.45	1,185,835.43	80.35
87.50% of the Biennium has elapsed.					
Immigration Labor & Statistics			40.00		
Statutory Transfers:					
State Land Water Mtee. & Assessment	10,000.00		10,000.00	.00	100.00
Idaho Fruit & Veg. Adv.	30,000.00		30,000.00	.00	100.00
State Employment Service	40,000.00		40,000.00	.00	100.00
Coop. Emergency Revenue	3,375,000.00		2,925,000.00	450,000.00	86.67
Noxious Weed Control	100,000.00		100,000.00	.00	100.00
GRAND TOTALS	9,452,089.51	138,267.37	7,954,561.45	1,635,835.43	82.94



## EXHIBIT 8

STATEMENT SHOWING CONDITION OF SPECIAL FUND APPROPRIATIONS  
FOR THE 1935 - 1936 BIENNIIUM  
SEPTEMBER 30, 1938

DEPARTMENT OR INSTITUTION	REGULAR APPROPRIATION	APPRO- PRIATION RECEIPTS	AMOUNT EXPENDED	BALANCE	PERCENT EXPENDED
Abortion Eradication	9,918.89	.00	9,630.47	288.42	97.09
Agriculture Inspection:					
Administration	16,027.72	.00	14,457.91	1,569.81	90.21
Animal Industry	20,402.71	.00	18,134.94	2,267.77	88.88
Dairying	22,326.14	.00	21,020.98	1,305.16	94.15
Plant Industry	258,667.88	.00	241,590.48	17,077.40	93.40
Athletic Commission	7,359.23	.00	5,655.74	1,703.49	76.85
Banking & Investment	32,435.19	.00	32,357.65	77.54	99.76
Contractors License	5,400.00	.00	5,400.00	.00	100.00
Cooperative Emergency Revenue:					
Administration	47,000.00	61.27	44,257.47	2,803.80	94.04
Public School Income	400,000.00	.00	400,000.00	.00	100.00
Refunds	3,000.00	.00	150.97	2,849.03	5.03
Relief & Unemployment	2,150,000.00	.00	2,075,000.00	75,000.00	96.50
Sale of Bonds	1,000.00	.00	.00	1,000.00	.00
Fish & Game	423,258.48	.00	396,956.24	26,302.24	93.76
Heyburn Park	2,700.00	.00	1,472.01	1,227.99	54.52
Industrial Administration	44,775.00	.00	41,024.66	3,750.34	91.62
Motor Vehicle	256,172.00	909.24	256,944.49	136.75	99.90
Occupational Licenses	24,598.71	.00	23,917.14	681.57	97.23
Mine License Tax	2,000.00	.00	165.94	1,834.06	8.30
Sheep Inspection	15,095.00	.00	15,090.32	4.68	99.97
State Aeronautics	17,125.00	.00	13,669.50	3,455.50	77.50
State Highway:					
Public Works Administration	16,050.00	.00	16,025.25	24.75	99.85
Public Works - State Highway	233,285.00	.00	230,683.90	2,601.10	98.92
Public Works - Motor Fuels	28,058.83	.00	24,581.50	3,477.33	87.61
State Insurance Fund	145,768.85	.00	118,770.44	26,998.41	81.48
State Predatory Animal	48,866.00	.00	47,617.07	1,248.93	97.50
State Water Conservation Board	50,000.00	.00	3,226.73	46,773.27	6.45
T. B. Eradication Indemnity	11,840.00	.00	8,430.90	3,409.10	71.25
Weights & Measures Inspection	12,238.27	.00	12,222.68	15.59	99.92
TOTALS	<u>\$4,305,368.90</u>	<u>\$270.51</u>	<u>\$4,078,455.38</u>	<u>\$227,884.03</u>	<u>94.73</u>

## EXHIBIT 9

STATEMENT SHOWING CONDITIONS OF SPECIAL FUND APPROPRIATIONS  
FOR THE 1937 - 1938 BIENNIIUM  
SEPTEMBER 30, 1938

DEPARTMENT OR APPROPRIATION	REGULAR APPROPRIATION	APPROPRIATION RECEIPTS	AMOUNT EXPENDED	BALANCE	PERCENT EXPENDED
Aeronautics, Dept. of	13,000.00	.00	9,898.50	3,101.50	76.14
Athletic Commission	5,338.71	.00	1,764.19	3,574.52	33.05
Banking & Investment Co. Adm.	35,660.00	1.82	27,668.77	7,993.05	77.59
Bar Commission	8,620.00	.00	5,437.09	3,182.91	63.08
Contractors' Licenses	6,000.00	.00	4,725.00	1,275.00	78.75
Cooperative Emerg. Revenue	3,375,000.00	.00	2,820,436.99	554,563.01	83.57
Drivers' License	63,635.00	.00	45,608.93	18,026.07	71.67
Fish & Game	480,633.00	56.47	369,592.46	111,097.01	76.89
Feeding Migratory Game	10,000.00	.00	4,323.88	5,676.12	43.24
Heyburn Park	2,700.00	.00	103.00	2,597.00	3.00
Industrial Administration	49,030.00	.00	39,112.82	9,917.18	79.77
Motor Vehicle	282,529.00	8.87	236,469.28	46,068.59	83.69
Auto Transportation Bureau	20,000.00	.00	14,734.46	5,265.54	76.67
Motor Vehicle Caravan	41,940.00	.00	24,755.12	17,184.88	59.02
Occupational License	27,768.00	.00	22,570.78	5,197.22	81.28
Sheep Inspection	31,780.00	.00	10,089.59	21,690.41	31.75
State Highway					
Highway Appropriated	276,830.00	.00	214,191.10	62,638.90	77.37
Highway Audit	25,000.00	.00	24,999.82	.18	99.99
Motor Fuels	29,555.00	.00	24,122.69	5,432.31	81.62
Public Works Administration	18,962.00	.00	15,016.81	3,945.19	79.19
State Insurance	148,710.00	90.48	118,224.67	30,575.81	79.45
State Predatory Animal	<u>73,400.00</u>	<u>100.00</u>	<u>46,410.06</u>	<u>27,089.94</u>	<u>63.14</u>
TOTALS	5,026,090.71	257.64	4,080,256.01	946,120.34	81.18

## EXHIBIT 10

DISBURSEMENTS BY UNIT  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

	GENERAL FUND	SPECIAL FUND	TOTAL DISBURSEMENTS
<b>EXECUTIVE:</b>			
Governor:			
Office Administration	28,447.88		28,447.88
Law Enforcement Emergency	13,607.07		13,607.07
Claims Examiner	868.48		868.48
Adjutant General	75,895.08		75,895.08
Contingent		2,813.71	2,813.71
Compensation Insurance	7,081.00		7,081.00
Budget Bureau	10,033.22		10,033.22
Board of Equalization	2,849.27		2,849.27
Grand Army of the Republic	2,792.14		2,792.14
Official Bond	6,435.35		6,435.35
Public Accounts, Bureau of	27,927.86		27,927.86
Purchasing Agent	16,055.72		16,055.72
State Inventory	250.00		250.00
Attorney General			
Office Administration	49,133.57		49,133.57
Contingent	1,022.03		1,022.03
Auditor	44,593.22		44,593.22
Sales Tax	10,001.76		10,001.76
Secretary of State	36,240.06		36,240.06
State Treasurer	27,489.80		27,489.80
State Mine Inspector	18,455.41		18,455.41
Printing Mining Laws	<u>2,000.00</u>		<u>2,000.00</u>
TOTAL EXECUTIVE	381,178.92	2,813.71	383,992.63
<b>LEGISLATIVE:</b>			
Lieutenant Governor	40.32		40.32
Regular Session, 24th	81,676.42		81,676.42
Regular Session, 23rd	50.00		50.00
Printing 1937 Session Laws	4,382.81		4,382.81
Referendum Pamphlets	1,581.97		1,581.97
Printing Constitutional Amendments	3,696.00		3,696.00
Presidential Electors	449.35		449.35
First Extraordinary Session	20.00		20.00
Third Extraordinary Session	<u>263.32</u>		<u>263.32</u>
TOTAL LEGISLATIVE	92,160.19		92,160.19
<b>JUDICIAL:</b>			
District Court	231,142.28		231,142.28
Supreme Court	91,282.88		91,282.88
Contingent	635.16		635.16
Law Libraries	<u>16,063.99</u>	<u>9,759.79</u>	<u>25,823.78</u>
TOTAL JUDICIAL	339,124.31	9,759.79	348,884.10
<b>AGRICULTURE &amp; ANIMAL INDUSTRY:</b>			
Agriculture Audit		160.00	160.00
Abortion Eradication		8,998.71	8,998.71
Agriculture, Dept. of	24,459.97	14,462.11	38,922.08
Agriculture Improvement	2,350.07		2,350.07
Animal Industry	7,156.03	20,583.76	27,739.79
Agriculture Adjustment	27.40		27.40
Bee Inspection		1,883.60	1,883.60
Cricket Control	11,138.77		11,138.77
Fruit & Vegetable Advertising Commission		28,112.53	28,112.53
Dairying	2,894.99	18,290.81	21,185.80
Egg Account		16,678.00	16,678.00
Beet Leafhopper Extermination	19,198.70		19,198.70
Idaho Marketing Commission	19,434.38		19,434.38
Idaho Phosphate Commission	<u>4,371.17</u>		<u>4,371.17</u>

## EXHIBIT 10—(Continued)

DISBURSEMENTS BY UNIT  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

	GENERAL FUND	SPECIAL FUND	TOTAL DISBURSEMENTS
<b>AGRICULTURE &amp; ANIMAL INDUSTRY: (Cont'd)</b>			
Noxious Weed Eradication		38,146.12	38,146.12
Plant Industry	29,827.48	239,673.32	269,500.80
Pest Abatement		368.75	368.75
Sheep Inspection	11,528.84	12,370.23	23,899.07
Southern Idaho Demonstration Farm		1,137.43	1,137.43
State Predatory Animal		58,823.62	58,823.62
T.B. Eradication		12,624.42	12,624.42
Weights & Measures Inspection	<u>8,256.15</u>	<u>9,861.86</u>	<u>18,118.01</u>
TOTAL AGRICULTURE & ANIMAL INDUSTRY	140,643.95	482,175.27	622,819.22
<b>CONSERVATION &amp; RECREATION:</b>			
Carey Act Relief	11.00		11.00
Fish & Game Department		546,671.34	546,671.34
Game Warden's Predatory Animal Fund		20,562.29	20,562.29
Feeding Migratory Game		4,323.88	4,323.88
Hayburn Park	7,516.19	1,995.84	9,512.03
Historical Society	6,710.66		6,710.66
Housing Pioneer Relics	2,289.86		2,289.86
Soldiers Memorial	1,000.00		1,000.00
Reclamation, Dept. of	34,699.27		34,699.27
Boise River Channel Improvement	9,989.20		9,989.20
Columbia & Snake River Investigation	454.95		454.95
Snake River Channel Improvement	4,249.28		4,249.28
State Planning Board	29,262.82		29,262.82
State Water Conservation Board - Defl. Claims	2,772.27		2,772.27
State Water Conservation Board	15,311.69		15,311.69
U. S. Geological Survey	<u>25,654.01</u>		<u>25,654.01</u>
TOTAL CONSERVATION & RECREATION	139,921.20	573,553.35	713,474.55
<b>CORRECTION:</b>			
Penitentiary	152,151.52	89,604.10	241,755.62
Board of Prison Commission	3,664.11		3,664.11
Penitentiary Library		1,185.65	1,185.65
Eagle Island Farm	<u>23,963.83</u>		<u>23,963.83</u>
TOTAL CORRECTION	179,779.46	90,789.75	270,569.21
<b>EDUCATION:</b>			
University of Idaho	1,396,158.32	98,728.34	1,494,886.66
Agriculture College		81,295.27	81,295.27
Alcohol Experiment Station	17,636.96		17,636.96
Experiment Station	29,670.40		29,670.40
Pure Seed	9,157.93		9,157.93
Mineral Resources Investigation	9,884.03		9,884.03
Rodent Control	10,168.69		10,168.69
School of Science		60,393.68	60,393.68
U.S. Geological Survey Coop.	<u>17,480.54</u>		<u>17,480.54</u>
TOTAL UNIVERSITY OF IDAHO	1,490,156.87	240,417.29	1,730,574.16
Education, Dept. of	58,616.24		58,616.24
Teachers Registration		222.65	222.65
Traveling Library	21,676.53		21,676.53
Vocational Education	51,896.41		51,896.41
Vocational Rehabilitation	21,781.64		21,781.64
Albion State Normal	<u>211,372.19</u>	<u>29,353.36</u>	<u>240,725.55</u>

## EXHIBIT 10—(Continued)

DISBURSEMENTS BY UNIT  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

	GENERAL FUNDS	SPECIAL FUNDS	TOTAL DISBURSEMENTS
<b>EDUCATION: (Cont'd)</b>			
Deaf & Blind School	143,780.89	1,646.94	145,427.83
Industrial Training School	234,195.94	24,373.97	258,569.91
Lewiston State Normal	228,253.33	33,882.96	262,136.29
Public School		2,371,405.20	2,371,405.20
University - Southern Branch	<u>465,600.06</u>	<u>31,198.51</u>	<u>496,798.57</u>
TOTAL EDUCATION	2,927,312.76	2,732,500.88	5,659,813.64
<b>FINANCE:</b>			
Banking & Investment Company Administration	1,014.77*	33,099.48	32,084.71
Chain Store	10,158.54		10,158.54
Income Tax	74,928.88		74,928.88
Inheritance Transfer	4,331.09	6,038.92	10,370.01
Insurance, Bureau of	19,364.70		19,364.70
Agents Qualification Act	<u>5,325.70</u>		<u>5,325.70</u>
TOTAL FINANCE	113,094.14	39,138.40	152,232.54
<b>LAW ENFORCEMENT:</b>			
Athletic Commission		3,822.34	3,822.34
Beer Revenue	18,720.76		18,720.76
Beer Tax Refund	4.50		4.50
Driver's License		126,901.34	126,901.34
Mine License Tax	3,748.52		3,748.52
Occupational Licenses		29,037.58	29,037.58
Kilowatt Hour Adm.	9,035.51		9,035.51
Malt Revenue Bureau	3,615.81		3,615.81
Motor Vehicle		279,636.04	279,636.04
Auto Transportation Bureau		14,734.46	14,734.46
Motor Vehicle Caravan		<u>31,876.57</u>	<u>31,876.57</u>
TOTAL LAW ENFORCEMENT	35,125.10	486,008.33	521,133.43
<b>MISCELLANEOUS:</b>			
Deficiency Claims	<u>822.04</u>		<u>822.04</u>
TOTAL MISCELLANEOUS	822.04		822.04
<b>PUBLIC ENDOWMENTS ADM:</b>			
Land Department	58,284.88		58,284.88
Forester's Special		959.62	959.62
Land Assessment & Water Mtce.		17,416.16	17,416.16
Land Water Maintenance		177.54	177.54
Special Cruising & Appraising	16,265.15		16,265.15
Noxious Weed Control	844.25		844.25
State Land Assessment		879.10	879.10
Timber Fire Protection	116,556.26		116,556.26
White Pine Blister Rust	37,509.39		37,509.39
Public Investments, Dept. of	26,240.73		26,240.73
Farm Mortgage Fund		15,833.89	15,833.89
Loan Expense		<u>3,912.33</u>	<u>3,912.33</u>
TOTAL PUBLIC ENDOWMENT ADM:	255,700.66	39,178.64	294,879.30

## EXHIBIT 10—(Continued)

DISBURSEMENTS BY UNIT  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

	GENERAL FUNDS	SPECIAL FUNDS	TOTAL DISBURSEMENTS
<b>PUBLIC SERVICE:</b>			
Immigration Labor & Statistics	190.00		190.00
Public Utilities Commission	62,746.63		62,746.63
Rate Making	12,108.76		12,108.76
Industrial Accident Board		<u>45,629.41</u>	<u>45,629.41</u>
TOTAL PUBLIC SERVICE	75,045.39	45,629.41	120,674.80
<b>PUBLIC WELFARE:</b>			
Public Welfare, Dept. of	20,880.14		20,880.14
Child Hygiene	660.51		660.51
Children's Home	17,700.00		17,700.00
George Eddins	1,200.00		1,200.00
Eugene Lister	1,200.00		1,200.00
E. R. Neibaur	1,250.00		1,250.00
Eva B. Steunenberg	2,400.00		2,400.00
Insane & Feeble Minded Expense	436.97		436.97
William C. Moody	2,778.98		2,778.98
Indigent Mothers	5,376.50		5,376.50
Lava Hot Springs	1,010.12	20,034.49	21,044.61
Occupational Diseases	3,063.30		3,063.30
Public Health	54,962.58		54,962.58
Soldiers Home	23,039.75	19,136.04	42,175.79
State Employment Service	9,370.92	70,540.44	79,911.36
State Hospital North	146,625.43	31,783.39	178,408.82
State Hospital South	188,820.80	35,555.10	219,375.90
State School & Colony	124,018.91		124,018.91
T. B. Hospitalization	36,846.14		36,846.14
Veterans Welfare	51,189.01		51,189.01
Vaccines & Anti-Toxins	1,416.83		1,416.83
Relief - Cooperative Emergency Revenue		3,338,003.87	3,338,003.87
V. D. Control	502.81		502.81
Unemployment Administration		<u>265,876.88</u>	<u>265,876.88</u>
TOTAL PUBLIC WELFARE	689,749.70	3,780,930.21	4,470,679.91
<b>PUBLIC WORKS:</b>			
Public Works Administration		17,761.95	17,761.95
Capitol Building Improvement	41,177.91		41,177.91
Capitol Maintenance	91,390.64		91,390.64
Contractor's License		5,400.00	5,400.00
1/2% Contractor's Fund		11.40	11.40
Motor Fuels Administration		29,093.27	29,093.27
Highway Audit		24,999.82	24,999.82
Placing Geo. Washington Statue	40.56*		40.56
Public Works Highway Appropriation		248,663.54	248,663.54
Highway Maintenance & Operation		3,576,754.51	3,576,754.51
State Aeronautics		<u>12,061.03</u>	<u>12,061.03</u>
TOTAL PUBLIC WORKS	132,527.99	3,914,745.52	4,047,273.51
<b>PUBLIC IMPROVEMENTS:</b>			
Lava Hot Springs	7,147.70		7,147.70
N.I.R.H. Act		1,483,626.83	1,483,626.83
Public Works		9,490,755.32	9,490,755.32
Penitentiary Improvements		1,657.97	1,657.97
Bond Expense:			
State Hospital North	41.58		41.58
State Hospital South	41.56		41.56
State School & Colony	41.56		41.56

## EXHIBIT 10—(Continued)

DISBURSEMENTS BY UNIT  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

	GENERAL FUNDS	SPECIAL FUNDS	TOTAL DISBURSEMENTS
PUBLIC IMPROVEMENTS: (Cont'd)			
State Hospital North Construction		52,125.65	52,125.65
State Hospital South Construction		149,200.48	149,200.48
State School & Colony Construction		<u>112,019.14</u>	<u>112,019.14</u>
TOTAL PUBLIC IMPROVEMENTS	7,272.40	11,289,385.39	11,296,657.79
SPECIAL COMMISSIONS:			
Uniform Laws Commission	200.31		200.31
Liquor Advisory Council:			
Liquor Control		<u>6,247,546.07</u>	<u>6,247,546.07</u>
TOTAL SPECIAL COMMISSIONS	200.31	6,247,546.07	6,247,746.38
SUSPENSE FUNDS:			
Banking & Investment Co. Adm. Suspense		110.00	110.00
Escheat Suspense		943.33	943.33
Land Commissioner Suspense		29,287.57	29,287.57
Liquor Suspense		20,922.36	20,922.36
Liquor Control Distribution Suspense		674,556.18	674,556.18
Public Investments		5,045.51	5,045.51
Reclamation Special		991.75	991.75
Treasurers		14,457.22	14,457.22
Treasurers Cancelled Checks		<u>1.62</u>	<u>1.62</u>
TOTAL SUSPENSE FUNDS		746,315.54	746,315.54
PURCHASE OF INVESTMENTS (Endowments)			
Agricultural College		176,688.06	176,688.06
Charitable Institutions		309,780.94	309,780.94
Normal School		124,974.17	124,974.17
Penitentiary		224,848.41	224,848.41
Public School		1,505,711.80	1,505,711.80
School of Science		129,296.74	129,296.74
State Hospital South		102,890.10	102,890.10
University of Idaho		<u>196,127.07</u>	<u>196,127.07</u>
TOTAL PURCHASE OF INVESTMENTS (Endowments)		2,770,317.29	2,770,317.29
FEDERAL & TRUST:			
Carey Act		19.50	19.50
Cooperative Public Health Trust		103,525.06	103,525.06
National Forest Reserve		225,289.18	225,289.18
State Asylum & Sanitarium		256.48	256.48
State Bank Trust		465.35	465.35
Soldiers Home		16,847.52	16,847.52
State Bar Commission		6,628.54	6,628.54
State Insurance		1,696,136.09	1,696,136.09
Forest Protection Trust		38,394.44	38,394.44
U. S. Clarke-McNary		<u>111,227.52</u>	<u>111,227.52</u>
TOTAL FEDERAL & TRUST		2,198,789.68	2,198,789.68

## EXHIBIT 10—(Continued)

DISBURSEMENTS BY UNIT  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

	GENERAL FUNDS	SPECIAL FUNDS	TOTAL DISBURSEMENTS
REFUNDS:			
Motor Fuels Refund		936,834.87	936,834.87
State Highway to N.I.R.H. (State)		87,197.80	87,197.80
N.I.R.H. Trust to State Highway		348,596.41	348,596.41
N.I.R.H. Refund to Federal Government		200,000.00	200,000.00
Unemployment Compensation Division		<u>2,465.89</u>	<u>2,465.89</u>
TOTAL REFUNDS		1,575,094.97	1,575,094.97
TOTAL WARRANT DISBURSEMENTS	5,509,675.86	37,024,672.20	42,534,348.06
MISCELLANEOUS EXPENDITURES:			
Sight Drafts Paid:			
Federal		186,268.05	186,268.05
Industrial Special Indemnity		955.71	955.71
Revolving Funds		6,399,946.96	6,399,946.96
Debentures Paid		25,757.17	25,757.17
Bonds & Notes		1,087,000.00	1,087,000.00
Interest on Bonds & Notes		152,710.75	152,710.75
Interest on Daily Bank Balances paid on			
U.S. Government		308.49	308.49
Trust Accounts		<u>3,868,842.63</u>	<u>3,868,842.63</u>
TOTAL MISCELLANEOUS EXPENDITURES:		11,721,789.76	11,721,789.76
GRAND TOTAL DISBURSEMENTS	5,509,675.86	48,746,461.96	54,256,137.82
STATUTORY TRANSFERS: (Between General & Special Funds) to - - - - -			
State Land Water Mtee. & Assessment	10,000.00		
General Fund to Idaho Fruit & Veg. Adv.	30,000.00		
General Fund to State Employment Service	40,000.00		
General Fund to Coop. Emergency Revenue	2,925,000.00		
Noxious Weed Control-Other Than State Lands	100,000.00		
Liquor Control Act to General Fund		302,641.40	
Cooperative Emergency to General Fund		152,977.68	
St. Water Conserv. Board to General Fund		46,773.27	
State Land Assessment Fed. to Gen. Fund		2,338.71	
State Land Water Mtee. to General Fund		137.70	
NOTE: Statutory Transfers (Between Special Funds)			
Fish & Game to Game Warden's Pred. Animal		24,000.00	
Liquor Control Act to Public School Income		302,641.42	
Coop. Emergency Rev. to Public School Income		464,573.21	
Contractor's License to State Highway Fund		6,130.33	
State Insurance Fund to Industrial Adm.		14,800.29	
Unemployment Adm. to Industrial Adm.		6,250.00	
Motor Vehicle Caravan to State Highway		56,342.72	
Unemployment Adm. to Employment Service		1,256.30	
Driver's License to Motor Vehicle		243.68	
Motor Vehicle to State Highway		90,133.72	

Note: \* - Subtract

## EXHIBIT 11

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFER	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFER	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
<b>STATE FUNDS:</b>											
1933-34 General Fund	274,666.69										
<b>Receipts:</b>											
Finance Department:											
Income Tax		5,809.77	5,809.77								
Transfer:											
Revolving Fund Closed				500.00	6,309.77						
<b>Disbursements:</b>											
A-J Salaries						380.00					
Services Other Than Personal						10.75					
Supplies						8.14					
Equipment						4.95					
1937-1938 General Fund									280,572.62	280,976.46	.00
1935-36 General Fund	636,934.85										
<b>Receipts:</b>											
Adjutant General:											
Refund		4.25	4.25								
Beet Leafhopper:											
Refunds		238.10	238.10								
<b>Counties:</b>											
Property Tax		760,320.87									
Inheritance Tax		8,610.16									
State & County Licenses		511.50									
District Court Fees		9,020.00	778,462.53								
<b>Education:</b>											
Sale of Printed Forms		266.93									
Teachers Certificates		1,846.00	2,112.93								
<b>Albion State Normal:</b>											
Fees		3,007.64									
Rentals		4.00									
Tuition		1,854.95									
Sale of Supplies		25.48	4,892.07								
<b>Deaf &amp; Blind School:</b>											
Refunds		4.00									
Sale of Supplies		180.64	184.64								

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
<b>Receipts: (Cont'd)</b>											
Industrial Training School:											
Care of Federal Children		884.08									
Refunds		86.90									
Sale of Produce		81.25	1,052.23								
Lewiston State Normal School:											
Fees		2,653.00									
Interest		.09									
Refunds		4.40									
Rentals		9.00									
Sale of Supplies		84.26									
Tuition		742.50	3,493.25								
<b>Southern Branch, U of I:</b>											
Fees		2,994.30									
Interest		40.26									
Refunds		5.52									
Rentals		375.46									
Sale of Supplies		331.50									
Tuition		484.30	4,231.34								
<b>Finance, Dept. of:</b>											
Bureau of Insurance:											
Fees		151.00									
Licenses & Permits		1,233.00	1,384.00								
<b>Income Tax Department:</b>											
Income Tax		108,235.79									
Refunds		4.68	108,240.47								
<b>Sales Tax Division:</b>											
Refunds		9.00	9.00								
<b>Store License Division:</b>											
Refunds		4.68	4.68								
<b>Land Department:</b>											
Fees		83.25									
Refunds		965.35									
Sales		498.58	1,547.18								
<b>Law Enforcement:</b>											
Beer Revenue Administration:											
Licenses & Permits		205.00									
Sale of Forms		.50									
Tax		23,930.16	24,195.66								
<b>Kilowatt Hour Tax Bureau:</b>											
Tax		99,941.75	99,941.75								

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFER	TOTAL FUND RECEIPTS	DISBURSEMENTS			DEBIT TRANSFER	TOTAL FUND DISBURSEMENTS	FUND BALANCES SEPT. 30, 1938
						1937-1938	1935-1936	1937-1938			
<b>Receipts: (Cont'd)</b>											
Law Enforcement: (Cont'd)											
Malt Revenue Adm:											
Sale of Forms		3.00									
Tax		<u>64.50</u>	67.50								
Penitentiary:											
Refunds		304.00									
Sale of Farm Produce		<u>522.16</u>	826.16								
Eagle Island Ranch:											
Sale of Farm Produce		<u>3,398.36</u>	3,398.36								
Planning Board:											
Refunds		<u>21.61</u>	21.61								
Public Utilities:											
Sale of Printed Forms		19.72									
Fees		<u>14.05</u>	33.77								
Public Health:											
Birth & Death Certificates		75.00									
Refund		<u>.02</u>	75.02								
Public Welfare:											
Administration:											
Birth & Death Certificates		292.50									
Licenses & Permits		15.00									
Refunds		<u>1.21</u>	308.71								
State Hospital North:											
Care of Persons		1,871.39									
Money in Suspense		.26 OD									
Refunds		15.01									
Sale of Produce		<u>45.57</u>	1,931.71								
State Hospital South:											
Care of Persons		1,906.00									
Sale of Produce		<u>1,097.12</u>	5,003.12								
State School & Colony:											
Care of Persons		1,417.50									
Interest		8.75									
Refunds		40.26									
Sale of Produce		<u>44.25</u>	1,510.76								

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1937-1938	1935-1936	1937-1938			
<b>Receipts: (cont'd)</b>											
Reclamation Dept:											
Fees		<u>1,012.00</u>	1,012.00								
Secretary of State:											
Corporation Tax		3,254.55									
Delinquent Corp. Tax		1,060.00									
Fees		<u>5,251.85</u>	9,574.90								
Sale of Forms		8.50									
Supreme Court:											
Fees		199.50									
Sale of Opinions		<u>57.40</u>	256.90								
State Treasurer:											
Express Company Tax		1,357.17									
Fees		53.10									
Federal Water Power		<u>1,412.36</u>	12,343.76								
Interest		<u>9,521.13</u>									
Transfers:											
Cooperative Emergency Rev.				63,573.18							
Liquor Control Distribution				158,430.89							
Occupational License				13,289.00							
Revolving Funds Closed				27,200.00							
State Land Water Maintenance				2,476.41							
State Water Conservation				<u>46,773.27</u>	1,378,101.11						
<b>Disbursements:</b>											
A-1 Salaries-Regular Employees						286,043.62					
A-2 Salaries-Extra Help						35,532.59					
A-3 Salaries-Expert & Special						1,726.00					
A-4 Salaries-Honorarium						500.00					
A-5 Salaries-Military						410.00					
A-6 Salaries-Cooperative						11,311.93					
Services Other Than Personal						94,746.27					
Supplies						122,284.16					
Equipment						27,794.63					
Materials						2,089.69					
Struc. & Non-Struc.Improvements						15,456.78					
Debts, Refunds & Indemnities						1,894.89					
Rents, Contributions & Fixed Chgs.						39,636.07					
Miscellaneous						5,130.10					

## EXHIBIT 11—(Continued)

OPERATIONS IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFER	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938		
Disbursements: (Cont'd)										
• Losses & Contingencies							635.16			
Land Purchased							13,218.28			
Relief							1,300.00			
Transfers:										
Revolving Funds								.15		
*1931-32 Cancelled Warrant							9.43*			
*Cancel Entry to Sheep Commission								7,000.00*	652,701.29	1,362,334.67

NOTE: \* Subtract

1937-38 General Fund 5.25

## Receipts:

Counties:										
Property Tax		1,453,377.43								
Inheritance Tax		98,309.14								
State & County Licenses		1,589.00								
District Court Fees		20,427.00	1,573,702.57							
Education:										
Teachers Registration		7,878.00								
Sale of Printed Forms		1,402.71								
Refunds		4.61	9,285.32							
Albion State Normal:										
Fees		6,986.39								
Rentals		25.75								
Fines & Confiscations		36.49								
Services & Tuition		6,596.15								
Refunds		49.15								
Sale of Supplies		228.76	13,922.69							
Deaf & Blind School:										
Services & Tuition		65.65								
Refunds		335.98								
Rentals		5.00								
Sale of Supplies		1,667.21	2,074.54							

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFER	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938		
Receipts: (Cont'd)										
Industrial Training School:										
Services & Tuition		21,300.67								
Refunds		558.94								
Sale of Supplies		1,746.44	23,606.05							
Lewiston State Normal:										
Fees		6,843.00								
Interest		2.85								
Rentals		140.00								
Fines		119.46								
Services & Tuition		5,371.50								
Sale of Supplies		687.94								
Refunds		3.90	13,168.65							
Southern Branch, U of I:										
Fees		34,528.82								
Rentals		1,706.20								
Tuition		2,998.37								
Refunds		2,054.08								
Sale of Supplies		2,831.05								
Matched Funds-Aviation		570.00	44,688.52							
Finance:										
Banking & Investment Co. Adm:										
Licenses & Permits		160.00	160.00							
Cooperative Emergency Revenue:										
Refunds		93.13	93.13							
Bureau of Insurance:										
Premium Tax		646,603.84								
Licenses & Permits		99,717.00								
Refunds		2.12								
Fees		29,998.58								
Penalty on Delinquent Tax		1,220.19								
Fines		273.00	777,814.73							
Income Tax Dept:										
Income Tax		4,032,983.36	4,032,983.36							
Land Department:										
Fees		12,955.70								
Refunds		2,625.15								
Sales		364.79	15,945.64							



## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE	DETAIL	DEPARTMENTAL	CREDIT	TOTAL	DISBURSEMENTS			TOTAL	FUND
	OCT. 1, 1936	RECEIPTS	RECEIPTS	TRANSFER	FUND RECEIPTS	1933-1934	1935-1936	1937-1938	DEBIT TRANSFER	FUND DISBURSEMENTS
Receipts: (Cont'd)										
Law Enforcement:										
Beer Revenue Adm:										
Beer Tax		213,913.89								
Licenses & Permits		20,547.50								
Refunds		4.49								
Sale of Printed Forms		<u>115.13</u>	234,581.01							
Malt Revenue Adm:										
Malt Tax		2,419.80								
Sale of Printed Forms		<u>14.00</u>	2,433.80							
Kilowatt Hour Tax Bureau:										
Kilowatt Hour Tax		<u>562,911.53</u>	562,911.53							
Motor Fuels Division:										
Sale of Equipment		7.50	7.50							
Motor Vehicle Bureau:										
Sale of Equipment		<u>4,368.50</u>	4,368.50							
Motor Vehicle Caravan:										
Sale of Equipment		302.50								
Refunds		<u>31.07</u>	333.57							
Occupational License Bureau:										
Licenses & Permits		<u>1,582.00</u>	1,582.00							
Drivers License Bureau:										
Sale of Equipment		<u>10.00</u>	10.00							
Attorney General:										
Refunds		<u>2.00</u>	2.00							
Mines & Geology:										
Sale of Equipment		<u>125.00</u>	125.00							
Liquor Control Commission:										
Sale of Equipment		<u>769.00</u>	769.00							
Purchasing Agent:										
Refunds		4.50								
Sales		<u>7.66</u>	12.16							
Phosphate Commission:										
Refunds		<u>5.82</u>	5.82							
Penitentiary:										
Sale of Produce		2,778.10								
Sale of Equipment		665.00								
Refunds		<u>65.70</u>	3,508.80							
Eagle Island Farm:										
Sale of Produce		<u>16,873.36</u>	16,873.36							

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE	DETAIL	DEPARTMENTAL	CREDIT	TOTAL	DISBURSEMENTS			TOTAL	FUND
	OCT. 1, 1936	RECEIPTS	RECEIPTS	TRANSFER	FUND RECEIPTS	1933-1934	1935-1936	1937-1938	DEBIT TRANSFER	FUND DISBURSEMENTS
Receipts: (Cont'd)										
Public Utilities:										
Refunds		3.87								
Fees		91.90								
Sale of Printed Forms		<u>356.47</u>	452.24							
Public Welfare:										
Soldiers Home:										
Sale of Equipment		6.00								
Sale of Produce		<u>107.67</u>	113.67							
Public Health:										
Licenses & Permits		35.00								
Birth & Death Certificates		1,802.50								
Fines		10.00								
Refunds		<u>64.20</u>	1,911.70							
State Hospital North:										
Care of Persons		2,741.69								
Refunds		51.19								
Sale of Equipment		17.50								
Sale of Produce		569.36								
Sale of Land		<u>250.00</u>	3,629.74							
State Hospital South:										
Care of Persons		10,049.46								
Sale of Produce		16,290.35								
Refunds		255.59								
Fees		<u>34.40</u>	26,630.20							
State School & Colony:										
Care of Persons		4,592.87								
Refunds		300.93								
Sale of Produce		2,581.54								
Sale of Equipment		565.00								
Interest		<u>.60</u>	8,040.94							
Public Works:										
Capital Maintenance:										
Refunds		<u>30.55</u>	30.55							
Aeronautics:										
Sale of Equipment		<u>525.00</u>	525.00							
Reclamation:										
Fees		6,244.32								
Refunds		<u>20.53</u>	6,264.85							

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
<b>Receipts: (Cont'd)</b>											
Secretary of State:											
Corporation Tax		156,600.50									
Fees		32,191.30									
Delinquent Corp. Tax		5,384.05									
Sale of Printed Forms		18.25									
Refunds		2.43	194,196.53								
Supreme Court:											
Fees		1,754.00									
Refunds		24.88									
Sales		946.63	2,725.51								
State Treasurer:											
Water Power Act		3,170.76									
Express Company Tax		1,332.48									
Fees		54.40									
Sales		40.00									
Interest		74,034.65									
Refunds		22.23	78,654.52								
Traveling Library:											
Refunds		93.67									
Fines		9.31									
Sales		6.30	109.28								
Veterans Welfare:											
Refund		19.68	19.68								
Transfers:											
Liquor Control Distribution				236,997.75							
Cooperative Emergency Revenue				89,404.50							
Asylum & Sanitarium				1,257.88							
Occupational License				25,264.98							
1933-34 General Fund				280,572.62							
Revolving Funds Closed				6,250.00	8,298,021.39						
<b>Disbursements:</b>											
A-1 Salary-Regular Employees							2,826,819.80				
A-2 Salary-Extra Help							253,508.71				
A-3 Salary-Expert & Special							25,594.59				
A-4 Salary-Honorarium							470.14				
A-5 Salary-Military							1,400.00				
A-6 Salary-Cooperation							15,255.53				
A-7 Salary-Pred. Animal Trappers							45.00				

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFER	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
<b>Disbursements: (Cont'd)</b>											
Services Other Than Personal						404,601.98					
Supplies						602,339.23					
Equipment						155,012.67					
Materials						5,174.19					
Struc. & Non-Struc. Imp.						82,342.67					
Debts, Refunds & Indemnities						9,547.74					
Rents, Contrl. & Fixed Charges						359,102.69					
Land						6,328.69					
Losses & Contingencies						934.53					
Deficiency						2,778.98					
Relief						4,750.00					
Miscellaneous						3,594.31					
Transfers:											
Land Water Maintenance & Assess. Fund								10,000.00			
Noxious Weed Eradication								100,000.00			
Cooperative Emergency Revenue								2,925,000.00			
Idaho Fruit & Vegetable Advertising								30,000.00			
State Employment Service								40,000.00			
Revolving Funds								42,750.00			
1933-34 Cancelled Warrant								13.75*		7,997,297.70	300,728.94
1939-40 General Fund											
<b>Receipts:</b>											
Finance:											
Income Tax Dept:											
Income Tax		23.42	23.42		23.42						23.42
ABORTION ERADICATION	9,245.89										
<b>Receipts:</b>											
Agriculture Dept:											
Fees		91.35	91.35								
Counties:											
1935 Taxes		2.73									
1937 Taxes		6,887.51	6,890.24		6,981.59						

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFER	TOTAL FUND RECEIPTS	DISBURSEMENTS			DEBIT TRANSFER	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938			
ABORTION ERADICATION (Cont'd)											
Disbursements:											
A-1 Sal. Reg. Employees							810.00	6,407.42			
Services Other Than Personal							45.19	346.85			
Supplies							520.17	506.40			
Equipment							257.10	95.00			
Rent, Contr. & Fixed Charges								10.58			
ADJUTANT GENERALS CONTINGENT	13,514.31	OD								8,998.71	7,228.77
Receipts:											
Fines		61.00									
Interest & Penalties		3.19									
Refunds		28.55									
Sale of Equipment:		30.00									
Disbursements:			122.74		122.74						
A-2 Sal. Extra Help							44.85				
A-3 Sal. Expert & Special							26.30				
Services Other Than Personal							1,099.98				
Supplies							1,559.75				
Fixed Charges							38.60	41.48			
Equipment								3.05			
AERONAUTICS	2,791.28									2,813.71	16,205.28 OD
Receipts:											
Counties:											
Fines		25.00	25.00								
Law Enforcement:											
Aeroplane Licenses		3,075.90	3,075.90								
Motor Fuels Division:											
Motor Fuels Tax		11,436.11	11,436.11		14,537.01						
Disbursements:											
A-1 Sal. Regular Employees							566.13	3,937.50			
A-2 Sal. Extra Help								315.00			
A-3 Sal. Expert & Special								60.00			
Services Other Than Personal							310.68	3,901.66			
Supplies							185.96	187.70			
Struc. & Non-Struct.							590.16	954.30			
Rents, Contr. & Fixed Charges							68.00	517.99			
Equipment							42.00	24.35			
AGRICULTURE ADJUSTMENT	194.12									12,061.03	5,267.26 194.12

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFER	TOTAL FUND RECEIPTS	DISBURSEMENTS			DEBIT TRANSFER	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938			
AGRICULTURE INSPECTION	7,335.50										
Receipts:											
Oleomargarine Tax		2,674.00									
Licenses & Permits		45,414.50									
Fees		274,501.30									
Fines		5.00									
Refunds		113.31									
Miscellaneous Sales		11,954.55	334,662.66								
Egg Account:											
License		3,943.00									
Sales		6,267.00	10,230.00								
Transfer:											
Revolving Fund				3,000.00	347,892.66						
Disbursements:											
A-1 Sal. Reg. Employees							30,839.10	153,831.42			
A-2 Sal. Extra Help							2,759.63	10,122.74			
Services Other Than Personal							20,698.96	51,965.59			
Supplies							1,540.85	12,162.76			
Equipment							22.50	698.84			
Debts, Refunds & Ind.							5,125.23	16,326.93			
Rents, Contr. & Fixed Chgs.							465.20	3,282.25			
Transfers:											
Revolving Funds									5,000.00		
1933-1934 Warrants Cancelled											
ATHLETIC FUND	706.57						25.75			314,822.25	40,405.91
Receipts:											
Law Enforcements: Ath. Comm:											
Athletic Tax		5,644.94									
Licenses & Permits		1,210.00									
Fines		255.00	7,109.94		7,109.94						
Disbursements:											
A-1 Sal. Reg. Employees							1,329.00				
A-2 Sal. Extra Help							396.00	532.50			
Services Other Than Personal							307.30	457.02			
Supplies							2.10	80.34			
Equipment							23.75	197.10			
Rents, Contr. & Fixed Charges								497.23			
BANKING & INVESTMENT CO. ADM.	4,405.82									3,822.34	3,994.17
Receipts:											
Licenses		850.00									
Fees		31,434.10									
Refunds		25.04	32,309.14								

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFER	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
BANKING & INVESTMENT CO. ADM. (Cont'd)											
Transfers:											
Revolving Funds:											
Disbursements:					2,000.00	34,309.14					
A-1 Sal. Reg. Employees							3,620.00	20,243.87			
A-2 Sal. Extra Help							34.00	87.58			
Services Other Than Personal							1,717.38	5,432.71			
Supplies							58.03	860.27			
Equipment								152.70			
Rents, Contr. & Fixed Charges							1.30	891.64			
Transfers:											
Revolving Funds											
BEE INSPECTION	162.83								2,000.00	35,099.48	3,615.48
Receipts:											
Counties:											
1934 Tax											
1935 Tax		3.92									
1936 Tax		101.31									
1937 Tax		1,512.15									
Disbursements:		1,621.97	3,239.35		3,239.35						
A-1 Sal. Regular Employees								31.50			
A-2 Sal. Extra Help							334.00	891.12			
Services Other Than Personal							120.70	447.43			
Supplies							.50	58.35			
CONTRACTORS LICENSE	4,005.33									1,883.60	1,538.58
Receipts:											
Public Works:											
Contractors Licenses		11,750.00	11,750.00		11,750.00						
Disbursements:											
A-1 Sal. Reg. Employee							575.00	4,725.00			
Transfer:											
To State Highway Fund											
COOPERATIVE EMERGENCY REVENUE	385,325.25								6,130.33	11,530.33	4,225.00
Receipts:											
Finance - Sales Tax Division:											
Sales Tax		648,286.84									
Refunds		19.40	648,306.24								
Transfers:											
General Fund Appropriation					2,925,000.00						
Revolving Fund Closed					102,000.00	3,675,306.24					

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFER	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
COOPERATIVE EMERGENCY REVENUE: (Cont'd)											
Disbursements:											
A-1 Sal. Reg. Employee							3,004.78				
A-2 Sal. Extra Help							16.50				
Services Other Than Personal							1,806.92				
Supplies							129.73				
Equipment							43.80				
Rents, Contr. & Fixed Charges							10.25				
Debts, Refunds & Indemnities							40.97				
Relief											
Transfers:											
Revolving Fund											
General Fund									100,000.00		
Public School Income									152,977.68		
DRIVERS LICENSE	19,673.81								464,573.21	4,055,554.76	5,076.73
Receipts:											
Law Enforcement:											
Drivers License		162,997.00									
Duplicate Drivers Lic.		1,600.75	164,597.75		164,597.75						
Disbursements:											
A-1 Sal. Regular Employee							3,086.02	61,113.04			
A-2 Sal. Extra Help							543.89	9,301.40			
Services Other Than Personal							2,311.73	15,471.93			
Supplies							886.66	13,192.43			
Equipment							1,668.09	17,663.21			
Rent, Contr. & Fixed Charges							19.40	1,623.44			
Transfers:											
Motor Vehicle											
EMPLOYMENT SERVICE	.00								15,953.13	142,854.47	41,417.09
Receipts:											
State Treasurer:											
Matched Funds & Contr.		60,975.59									
Refunds		38.80	61,014.39								
Transfers:											
General Fund					40,000.00						
Unemployment Adm.					1,256.30	102,270.69					
Disbursements:											
A-1 Sal. Reg. Employees							56,483.15				
A-2 Sal. Extra Help							826.60				
Services Other Than Personal							5,431.45				
Supplies							1,602.08				

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938		
EMPLOYMENT SERVICE: (Cont'd)										
Disbursements: (Cont'd)										
Equipment								1,838.81		
Struc. & Non-Struc. Imp.								234.98		
Rents, Contr. & Fixed Chgs.								<u>4,123.37</u>	70,540.44	31,730.25
EXPERIMENTAL FERTILIZER	1,183.55									
Receipts:										
Fertilizer Excise Tax		63.80			688.80					
Licenses & Permits		<u>625.00</u>	688.80		688.80					1,872.35
FARM MORTGAGE	90,449.70									
Receipts:										
Land Department:										
Interest		209.40								
Rentals		66,577.32								
Sales		1,015.27								
Refunds		<u>40.00</u>	67,842.59							
Public Investment:										
Interest		352.56								
Return of Principal		<u>3,708.71</u>	4,061.27		71,903.86					
Disbursements:										
Payment as Agent							8,884.55	6,949.34	15,833.89	146,519.67
FISH & GAME DEPARTMENT	79,900.64									
Receipts:										
1933 Licenses		99.75								
1934 Licenses		40.85								
1935 Licenses		763.65								
1936 Licenses		116,355.70								
1937 Licenses		256,215.55								
1938 Licenses		<u>119,187.22</u>								
Fees		30.00								
Fines & Confiscations		9,136.81								
Reimbursement for Serv. Rendered		764.51								
Refunds		765.55								
White Fish Tax		488.58								
Sales of Pelts		<u>22,480.52</u>	526,328.80							
Transfers:										
Revolving Funds				3,001.00	529,329.80					
Disbursements:										
A-1 Sal. Regular Employee						38,775.18	187,318.48			
A-2 Sal. Extra Help						8,652.68	15,109.98			

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938		
FISH & GAME DEPARTMENT (Cont'd)										
Disbursements: (Cont'd)										
A-3 Sal. Expert & Special							426.30	271.29		
Services Other Than Personal						21,219.39	71,121.62			
Supplies						20,314.00	84,424.19			
Equipment						1,834.82	11,862.64			
Struc. & Non-Struc.						9,298.03	58,549.23			
Land						128.80	28.80			
Debts, Refunds & Indemnities						1,926.76	7,779.32			
Rents, Contr. & Fixed Charges						<u>1,909.40</u>	<u>10,044.31</u>			
Transfers:										
Revolving Funds								3,000.00		
Game Warden's Predatory Animal								<u>26,000.00</u>	579,995.22	29,235.22
FORESTER'S SPECIAL	31,481.04									
Receipts:										
Counties:										
Interest & Penalties On For. Tax		2,214.44								
Fines for Violation of Forest Laws		<u>122.00</u>	2,336.44		2,336.44					
Disbursements:										
Salaries & Wages - A-2								959.62	959.62	32,857.86
GAME WARDEN'S PREDATORY ANIMAL	400.04									
Receipts:										
Fish & Game:										
Sale of Pelts, etc.,		67.50	67.50							
Transfer:										
From Game Fund				26,000.00	26,067.50					
Disbursements:										
A-1 Sal. Reg. Employees						800.00	9,487.00			
A-2 Sal. Extra Help						125.00	734.00			
A-3 Sal. Expert & Special							750.00			
Services Other Than Personal						2.10	97.75			
Supplies						272.51	559.42			
Debts, Refunds & Ind.						<u>436.89</u>	<u>7,297.62</u>	20,562.29		5,905.25
GLANDERS INDEMNITY	1,870.05									1,870.05
HEYBURN PARK	5,684.43									
Receipts:										
Public Works:										
Rentals		5,703.15	5,703.15		5,703.15					

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS 1937-1938	1935-1936	1937-1938	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
HEYBURN PARK (Cont'd)											
Disbursements:											
A-2 Sal. Extra Help											
Services Other Than Personal											
Struc. & Non-Struc. Imp.											
Rents, Contrl. & Fixed Chgs.											
Land											
HIGHWAY FUND	216,400.43										
Receipts:											
Counties:											
Motor Vehicle Licenses		435,876.81	435,876.81								
Law Enforcement:											
Contractor's License & Tax		30,946.11	30,946.11								
Law Enforcement-Motor Fuels:											
Gasoline Tax		8,122,125.74									
Penalty on Delinquent Tax		248.64									
Reimbursement for Services		1,877.48									
Sale of Printed Forms, etc.		1,310.00	8,125,561.86								
Public Works - State Highway											
Interest		1.17									
Rentals of Equipment		3,962.10									
Reimbursement for Services		90,026.42									
Refunds		255,518.10									
Sale of Road Oil, etc		22,775.07									
Matched Funds & Contributions		4,043,094.20	4,415,377.06								
Public Works - Equipment Division											
Rentals of Equipment		9,781.57									
Reimbursement for Services		5,567.56									
Refunds		493.85									
Sale of Gasoline, Oil etc		43,660.49	59,503.47								
Transfers:											
Motor Vehicle Fund				204,792.44							
Motor Vehicle Caravan				66,015.43							
Contractor's License				6,130.33							
Revolving Funds				15,013.80	13,359,217.31						
Disbursements:											
A-1 Sal. Reg. Employee											
A-2 Sal. Extra Help											
A-3 Sal. Expert & Special											
Services Other Than Personal											
Supplies											

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS 1937-1938	1935-1936	1937-1938	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
HIGHWAY FUND (Cont'd)											
Disbursements: (Cont'd)											
Materials:											
Equipment											
Struc. & Non-Struc. Imp.											
Debts, Refunds & Ind.											
Rents, Contrl. & Fixed Charges											
Transfer:											
Revolving Fund											
IDAHO FRUIT & VEGETABLE ADV. COMM.	.00										
Receipts:											
Tax		45,012.01									
Refunds		5.25	45,017.26								
Transfers:											
General Fund				30,000.00	75,017.26						
Disbursements:											
A-1 Sal. Reg. Employees											
A-3 Sal. Expert & Special											
Services Other Than Personal											
Supplies											
Equipment											
Rents, Contrl. & Fixed Charges											
INDUSTRIAL ADMINISTRATION	30,508.37										
Receipts:											
Industrial Accident Board:											
Tax on Compensation Ins. Co.		14,578.35									
Fees		372.89									
Refunds		2.66									
Non-Resident & Non-Dependent											
Death Benefits		34,818.53									
Sale of Publications		67.25	49,839.68								
Transfers:											
Unemployment Administration				6,250.00							
State Insurance				14,800.29							
Revolving Fund				1,000.00	71,889.97						
Disbursements:											
A-1 Sal. Regular Employees											
A-2 Sal. Extra Help											
A-3 Sal. Expert & Special											
A-4 Sal. Jurors & Witnesses											
Services Other Than Personal											

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
INDUSTRIAL ADMINISTRATION (Cont'd)											
Disbursements: (Cont'd)											
Supplies							480.92	1,170.56			
Equipment							290.30	302.30			
Rents, Contr. & Fixed Chgs.							<u>41.63</u>	<u>521.01</u>			
Transfers:											
Revolving Fund											
INHERITANCE TAX TRANSFERS	1,753.92								1,000.00	46,629.41	55,768.93
Receipts:											
Counties:											
Inheritance Tax		5,626.83	5,626.83								
Finance:											
Fees		<u>541.00</u>	<u>541.00</u>		6,167.83						
Disbursements:											
A-1 Sal. Regular Employees							450.00	2,600.00			
A-2 Sal. Extra Help							127.75	431.17			
A-3 Sal. Expert & Special								10.00			
Services Other Than Personal							198.18	1,955.60			
Supplies							10.27	84.04			
Equipment							121.00	14.45			
Rents, Contr. & Fixed Charges								<u>36.46</u>		6,038.92	1,882.83
LAND ASSESSMENT	2,469.39										
Receipts:											
Land Department:											
Refunds		748.42	748.42		748.42						
Disbursements:											
Fixed Charges							841.86	37.24			
Transfer:											
General Fund									2,338.71	3,217.81	.00
LAND WATER MAINTENANCE:	198.12										
Receipts:											
Land Department:											
Refunds		117.12	117.12		117.12						
Disbursements:											
Rents, Contr. & Fixed Chgs.							177.54				
Transfer:											
General Fund									137.70	315.24	.00
LAND ASSESSMENT & WATER MAINTENANCE	.00										
Receipts:											
Land Department:											
Refunds		10,443.99	10,443.99								
Transfer:											
General Fund				10,000.00	20,443.99						

REPORT OF STATE AUDITOR

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
LAND ASSESSMENT (Cont'd)											
Disbursements:											
A-2 Sal. Extra Help								6.00			
Services Other Than Personal								304.74			
Debts, Refunds & Indemnities								8.65			
Rents, Contr. & Fixed Chgs.								<u>17,096.77</u>		17,416.16	3,027.83
LAVA HOT SPRINGS	2,477.41										
Receipts:											
Lava Hot Springs Foundation											
Admittance Fees		18,865.35									
Rentals		636.50									
Matched Funds from County		300.00									
Sales		<u>25.00</u>	<u>19,826.85</u>		19,826.85						
Disbursements:											
A-1 Sal. Reg. Employees							665.00	7,107.71			
A-2 Sal. Extra Help							560.10	3,604.97			
A-3 Expert & Special							100.00	10.00			
Services Other Than Personal							961.71	4,053.18			
Supplies							191.48	1,725.20			
Equipment								58.22			
Structural & Non-Struc. Imp.								236.83			
Rents, Contr. & Fixed Chgs.							<u>70.61</u>	<u>689.88</u>		20,034.49	2,269.77
LAW LIBRARY	3,051.52										
Receipts:											
Secretary of State:											
Notary Public Reg. Fees		8,421.00	8,421.00								
Supreme Court:											
Fees		42.00									
Sale of Printed Forms		<u>11.25</u>	73.25								
State Treasurer:											
Attorney Adm. to Bar Fees		<u>525.00</u>	<u>525.00</u>		9,019.25						
Disbursements:											
Equipment							1,343.30	8,226.49			
Supplies								<u>130.00</u>		9,759.79	2,310.98
LIQUOR CONTROL	252,925.09										
Receipts:											
Sale of Liquor		7,439,292.91									
Licenses & Permits		70,584.50									
Refunds		<u>101.61</u>	<u>7,509,979.02</u>								
Transfers:											
Revolving Fund				5,000.00	7,514,979.02						

REPORT OF STATE AUDITOR



## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
LIQUOR CONTROL (Cont'd)											
Disbursements:											
A-1 Sal. Regular Employees						66,238.36	466,469.57				
A-2 Sal. Extra Help						4,171.93	20,524.02				
A-3 Sal. Expert & Spec.						399.66	17,316.86				
Services Other Than Personal						25,657.80	121,484.57				
Materials						1,140,841.05	4,217,755.85				
Supplies						6,479.95	28,757.32				
Equipment						650.67	20,776.91				
Structural & Non-Struc.						1,173.60	2,905.53				
Rents, Contrl. & Fixed Chgs.						10,610.90	95,351.52				
Bonds Paid							50,000.00				
Interest Paid							750.00				
Transfers:											
Liquor Control Dist. Suspense									1,349,112.37		
Revolving Fund									5,000.00		
MOTOR FUELS REFUND	98,759.78									7,652,408.44	115,495.67
Receipts:											
Motor Fuels Bureau:											
Tax		902,640.01									
Refunds		49.40	902,689.41								
Transfers:											
Revolving Fund				100,000.00	1,002,689.41						
Disbursements:											
Debts, Refunds & Indemnities						179,399.85	757,435.02				
Transfers:											
Revolving Fund									115,000.00	1,051,834.87	49,614.32
MOTOR VEHICLE	145,349.13										
Receipts:											
Counties:											
Motor Vehicle Licenses		135,128.63	135,128.63								
Motor Vehicle Bureau:											
Auto. Trans. Tax		47,932.63									
Licenses & Permits		220,913.93									
Fees		2,736.44									
Refunds		64.16									
Sale of Printed Forms		173.60	271,820.76								
Public Utilities:											
Licenses & Permits		1,245.00									
Fees		73.91									
Sale of Printed Forms		77.75	1,396.66								

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
MOTOR VEHICLE (Cont'd)											
Transfers:											
Driver's License				15,953.13							
Revolving Fund				2,000.00	426,299.18						
Disbursements:											
A-1 Sal. Reg. Employees						18,837.25	131,550.42				
A-2 Sal. Extra Help							7,315.01				
A-3 Sal. Expert & Special							257.20				
Services Other Than Personal						11,782.57	39,162.98				
Supplies						12,221.87	54,409.71				
Equipment						50.15	13,548.24				
Debts, Refunds & Indemnities						17.59	48.21				
Rents, Contrl. & Fixed Chgs.						247.77	4,921.53				
Transfers:											
1933-34 Cancelled Warrants						5.30*					
State Highway									204,792.44		
Revolving Fund									3,000.00	502,157.64	69,490.67
MOTOR VEHICLE CARAVAN	8,640.20										
Receipts:											
Licenses & Permits		44,435.00	44,435.00								
Transfers:											
Motor Vehicle Caravan Suspense				45,485.00	89,920.00						
Disbursements:											
A-1 Sal. Reg. Employees						4,626.67	17,108.28				
Services Other Than Personal						1,130.39	3,283.66				
Supplies						852.47	2,355.04				
Equipment						317.05	388.53				
Debts, Refunds & Indemnities							580.00				
Rents, Contributions & Fixed Chgs.						194.87	1,039.61				
Transfers:											
State Highway									66,015.41	97,892.00	668.20
NOXIOUS WEED ERADICATION	.00										
Receipts:											
Transfers:											
General Fund				100,000.00	100,000.00						
Disbursements:											
A-1 Sal. Reg. Employees							1,026.29				
A-2 Sal. Extra Help							117.00				
Services Other Than Personal							10.67				
Supplies							36,992.16			38,146.12	61,853.88

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
OCCUPATIONAL LICENSES	23,275.28										
Receipts:											
Licenses & Permits		33,565.00									
Fees		26,175.00									
Penalties		650.00									
Refunds		30.00	60,424.00		60,424.00						
Disbursements:											
A-1 Sal. Reg. Employees						2,405.00	16,040.00				
A-2 Sal. Extra Help						35.00	88.55				
A-3 Sal. Expert & Special							230.00				
Services Other Than Personal						1,276.43	5,434.55				
Supplies						123.81	952.65				
Equipment						277.50	318.27				
Debts, Refunds & Indemnities						107.00	779.00				
Rents, Contr. & Fixed Chgs.						148.54	821.28				
Transfers:											
General Fund 1937-1938									38,553.98	67,591.56	16,107.72
PENITENTIARY IMPROVEMENT	2,086.58										
Disbursements:											
Services Other Than Personal						847.17	18.70				
Supplies						100.23					
Structural & Non-Struc. Imp.						251.87					
Fixed Charges								440.90		1,657.97	428.61
PENITENTIARY LIBRARY	684.77										
Receipts:											
Fees - Admittance		1,399.25	1,399.25		1,399.25						
Disbursements:											
Services Other Than Personal						11.75	7.50				
Supplies						239.16	864.31				
Equipment							62.93			1,185.65	898.37
PEST ABATEMENT	563.39										
Receipts:											
Counties:											
Tax		18.33	18.33		18.33						
Disbursements:											
Services Other Than Personal						70.00	258.95				
Supplies							39.80			368.75	212.97

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
PREDATORY ANIMAL	19,958.94										
Receipts:											
Counties:											
1935 Tax		18.07									
1936 Tax		24,083.14									
1937 Tax		37,847.72	61,948.93								
Sheep Commission:											
Sale of Pelts		205.00	205.00		62,153.93						
Disbursements:											
A-1 Sal. Reg. Employees						257.50	3,045.00				
A-7 Sal. Pred. Animal Trapper						5,760.92	18,903.06				
Services Other Than Personal						365.00	134.71				
Supplies						889.75	1,977.33				
Equipment						102.20	625.40				
Debts, Refunds & Indemnities						5,017.19	21,554.00				
Rents, Contr. & Fixed Chgs.						21.00	170.56				
Transfers:											
1933-34 Cancelled Warrants						3.00*				58,820.62	23,292.25
SHEEP INSPECTION	9,107.40										
Receipts:											
Counties:											
1935 Tax		3.61									
1936 Tax		4,816.65									
1937 Tax		7,096.45	11,916.71								
Sheep Commission:											
Inspection Fees		2,326.99	2,326.99								
Transfers:											
General Fund					7,000.00*	7,243.70					
Disbursements:											
A-1 Sal. Reg. Employees						2,124.64	7,851.71				
A-2 Sal. Extra Help						5.00					
Services Other Than Personal						149.65	2,165.57				
Supplies						1.35	9.99				
Rents, Contr. & Fixed Chgs.							62.32			12,370.23	3,980.87
SOUTHERN IDAHO DEMONSTRATION FARM	1,087.46										
Receipts:											
Matched Funds		26.68									
Sale of Farm Produce		1,257.69	1,284.37		1,284.37						
Disbursements:											
A-2 Sal. Extra Help						83.75	129.75				

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
SOUTHERN IDAHO DEMON. FARM (Cont'd)											
Disbursements (Cont'd)											
A-3 Sal. Expert & Spec.							2.00	14.25			
Services Other Than Personal							94.27	132.17			
Supplies							64.95	135.29			
Materials								11.25			
Equipment								28.50			
Structural & Non-Struc.								247.75			
Rents, Contr. & Fixed Chgs.							96.51	96.22			
STATE HOSPITAL NORTH CONST.	.00									1,137.43	1,234.40
Receipts:											
Treasurer:											
Sale of Bonds		107,000.00	107,000.00		107,000.00						
Disbursements:											
A-1 Sal. Reg. Employees								42.00			
A-3 Sal. Expert & Spec.								126.00			
Services Other Than Personal								515.10			
Supplies								1.93			
Struc. & Non-Struc.								51,440.62		52,125.65	54,874.35
STATE HOSPITAL SOUTH CONST.	718.08										718.08
STATE HOSPITAL SOUTH CONSTRUCTION AND EQUIPMENT	.00										
Receipts:											
Treasurer:											
Sale of Bonds		270,000.00	270,000.00		270,000.00						
Disbursements:											
A-1 Sal. Reg. Employees								540.00			
A-2 Sal. Extra Help								635.78			
A-3 Sal. Expert & Special								3,900.25			
Services Other Than Personal								5,908.70			
Equipment								19,405.57			
Structural & Non-Struc.								118,807.18			
Supplies								3.00		149,200.48	120,799.52
STATE SCHOOL & COLONY CONST.	.00										
Receipts:											
Treasurer:											
Sale of Bonds		125,000.00	125,000.00		125,000.00						
Disbursements:											
Services Other Than Personal								199.47			
Structural & Non-Struc. Imp.								111,818.67			
Supplies								1.00		112,019.14	12,980.86

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
TEACHERS REGISTRATION	532.55										
Receipts:											
Education:											
Fees		288.00	288.00		288.00						
Disbursements:											
Services Other Than Personal							47.25	59.00			
A-2 Sal. Extra Help							101.40				
A-3 Sal. Expert & Special								15.00		222.65	597.90
TUBERCULOSIS ERAD. IND.	17,247.76										
Receipts:											
Agriculture, Dept. of:											
Sales		2.89	2.89								
Counties:											
1935 Tax		2.73									
1937 Tax		6,891.61	6,894.34		6,897.23						
Disbursements:											
A-1 Sal. Reg. Employees							486.00	6,033.00			
A-2 Sal. Extra Help								493.98			
Services Other Than Personal							606.07	3,181.19			
Supplies							330.23	882.12			
Debts, Refunds & Ind.							92.73	481.22			
Rents, Contr. & Fixed Chgs.								37.88		12,624.42	11,520.57
UNEMPLOYMENT ADMINISTRATION	5,535.57										
Receipts:											
Industrial Accident Board:											
Matched Funds		295,448.57	295,448.57								
Treasurer:											
Interest		191.50									
Matched Funds		5,214.50	5,406.00		300,854.57						
Disbursements:											
A-1 Sal. Reg. Employees							10,672.46	118,481.75			
A-2 Sal. Extra Help							2,018.80	30,854.66			
A-3 Sal. Expert & Special							43.65	732.25			
Services Other Than Personal							5,346.07	32,066.50			
Supplies							753.70	18,919.72			
Equipment							11,772.36	26,613.74			
Struc. & Non-Struc.							21.83	404.10			
Rents, Contr. & Fixed Charges							699.56	6,475.73			
Transfers:											
Industrial Adm.									6,250.00		
State Employment Service									1,256.30		
Revolving Fund									3,000.00	276,383.18	30,006.96

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFER	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938		
STATE WATER CONSERVATION	46,773.27									
Disbursements:										
Transfer:										
General Fund									46,773.27	46,773.27
WEIGHTS & MEASURES INSPECTION	145.74									.00
Receipts:										
Agriculture, Dept. of:										
Fees		11,534.50	11,534.50		11,534.50					
Disbursements:										
A-1 Sal. Reg. Employees							483.75	4,176.33		
Services Other Than Personal							70.86	3,963.94		
Supplies							76.96	917.26		
Equipment								19.43		
Rents, Contr. & Fixed Charges								153.13	9,861.86	1,818.38
ENDOWMENT FUND EARNINGS										
AGRICULTURE COLLEGE INCOME	1,940.51									
Receipts:										
Land Department:										
Int. on Land Sale Contracts		7,906.32								
Rentals from Endowment Lands		9,975.16	17,881.48							
Public Investments:										
Interest on Investments		63,699.30	63,699.30							
Treasurer:										
Interest on Bank Balances		182.92	182.92		81,763.70					
Disbursements:										
Payment as Agent										
ALBION STATE NORMAL SCHOOL INCOME	9,869.24					13,288.54	68,006.73		81,295.27	2,408.94
Receipts:										
Transfer:										
Normal School Income				34,513.04	34,513.04					
Disbursements:										
A-1 Sal. Reg. Employees						11,830.60				
A-2 Sal. Extra Help						247.86		121.40		
A-3 Sal. Expert & Special						353.39		150.88		
Services Other Than Personal						2,592.39		4,984.72		
Supplies						2,919.55		6,140.57		
Rents, Contr. & Fixed Charges						10.00		2.00	29,353.36	15,028.92

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFER	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938		
CHARITABLE INSTITUTIONS INCOME	.00									
Receipts:										
Land Department:										
Int. from Land Sale Contracts		11,385.92								
Rentals from Endowment Lands		7,108.01	18,493.93							
Public Investments:										
Interest on Investments		97,029.05	97,029.05							
Treasurer:										
Interest on Bank Balances		411.39	411.39		115,934.37					
Disbursements:										
Transfer:										
To various Institutions Income Funds								115,934.37	115,934.37	.00
DEAF & BLIND SCHOOL INCOME	4,855.22									
Receipts:										
Transfer:										
From Charitable Inst. Inc. Fund				3,864.51	3,864.51					
Disbursements:										
A-1 Sal. Reg. Employees						180.00				
A-2 Sal. Extra Help								78.00		
A-3 Sal. Expert & Special						118.00				
Services Other Than Personal						305.60		527.77		
Supplies						432.99		.31		
Equipment						1.47				
Rents, Contr. & Fixed Charges						2.80			1,646.94	7,072.79
INDUSTRIAL TRAINING SCHOOL INCOME	16,897.49									
Receipts:										
Transfer:										
From Charitable Inst. Income				30,915.81	30,915.81					
Disbursements:										
A-1 Sal. Reg. Employees						4,354.64		12,129.80		
A-2 Sal. Extra Help						25.00				
A-3 Sal. Expert & Special						21.25				
Services Other Than Personal						2,155.01		30.00		
Supplies						4,499.59		26.75		
Equipment						93.75				
Materials						766.98				
Rents, Contr. & Fixed Charges						271.20			24,373.97	23,439.33

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFER	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
LEWISTON STATE NORMAL INCOME	25,188.61										
Receipts:											
Transfer:											
From Normal School Income					34,513.04	34,513.04					
Disbursements:											
A-1 Sal. Regular Employees							21,189.45	478.00			
A-2 Sal. Extra Help							559.80	252.85			
A-3 Sal. Expert & Special							237.38	5.00			
Services Other Than Personal							2,966.39	2,024.13			
Supplies							2,985.64	2,341.54			
Equipment							105.65				
Rents, Contr. & Fixed Charges							79.00	658.13			
NORMAL SCHOOL INCOME	.00									33,882.96	25,818.69
Receipts:											
Land Department:											
Int. on Land Sales Contracts		10,883.71									
Rentals on Endowment Lands		4,818.51	15,702.22								
Public Investments:											
Int. on Investments		53,125.56	53,125.56								
Treasurer:											
Int. on Bank Balances		198.30	198.30		69,026.08						
Disbursements:											
Transfer:											
To Albion & Lewiston Normal School Income Funds									69,026.08	69,026.08	.00
PENITENTIARY INCOME	41,702.87										
Receipts:											
Land Department:											
Int. on Land Sales Contract		8,411.98									
Rentals on Endowment Lands		1,932.00	10,343.98								
Penitentiary:											
Refunds		400.00	400.00								
Public Investments:											
Interest on Investments		56,025.17	56,025.17								
Treasurer:											
Interest on Bank Balances		244.30	244.30		67,013.45						
Disbursements:											
A-1 Sal. Reg. Employees							8,050.00	31,962.19			
A-2 Sal. Extra Help							6.00	8.40			
A-3 Sal. Expert & Special								1,403.64			
Services Other Than Personal							2,595.25	11,183.64			

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFER	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
PENITENTIARY INCOME: (Cont'd)											
Disbursements: (Cont'd)											
Supplies							12,148.91	18,892.32			
Debts, Refunds & Indemnities								101.09			
Materials							87.70				
Rents, Contr. & Fixed Charges							149.25	2,243.41			
Equipment							697.50	74.80		89,604.10	19,112.22
PUBLIC SCHOOL INCOME	91,697.42										
Receipts:											
Land Department:											
Int. on Land Sale Contract		128,425.24									
Rentals on Endowment Lands		411,743.54	540,168.78								
Education:											
Tuition Refund		112.77	112.77								
Finance - Store License:											
Store Licenses		115,126.51	115,126.51								
Law Enforcement - Beer Revenue:											
Beer Tax		237,904.28									
Licenses & Permits		20,752.50									
Sale of Printed Forms, Etc.		115.62	258,772.40								
Law Enforcement - Mine License:											
Mine License Tax		990,121.26	990,121.26								
Public Investments:											
Int. on Investments		666,049.15	666,049.15								
Treasurer:											
Int. on Bank Balances		1,273.51	1,273.51								
Transfers:											
Liquor Control Distribution Suspense				337,278.10							
Coop. Emergency Revenue				464,573.21	3,373,475.69						
Disbursements:											
Payment as Agent						884,401.99	1,487,003.21				
1933-34 Warrant Cancelled						1.38*				2,371,403.82	1,093,769.29
SCHOOL OF SCIENCE INCOME	2,210.83										
Receipts:											
Land Department:											
Int. on Land Sale Contract		4,032.27									
Rentals on Endowment Lands		7,167.08	11,199.35								
Public Investments:											
Interest on Investments		48,469.64	48,469.64								
Treasurer:											
Interest on Bank Balances		259.75	259.75		59,928.74						

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938		
SCHOOL OF SCIENCE INCOME (Cont'd)										
Disbursements:										
Payment as Agent							8,328.67	52,065.01	60,393.68	1,745.89
SOLDIERS HOME INCOME	3,972.60									
Receipts:										
Transfers:										
Charitable Institutions Income			19,322.42		19,322.42					
Disbursements:										
A-1 Sal. Regular Employees							40.75	6,277.33		
A-2 Sal. Extra Help								643.56		
A-3 Sal. Expert & Special								10.50		
Services Other Than Personal							723.66	1,449.38		
Supplies							2,496.05	6,979.31		
Rents, Contr. & Fixed Chgs.								515.50	19,136.04	4,158.98
SOUTHERN BRANCH, U OF I INCOME	26,591.24									
Receipts:										
Transfers:										
Charitable Institutions Income			30,915.82		30,915.82					
Disbursements:										
A-1 Sal. Reg. Employees						13,191.44				
A-2 Sal. Extra Help						5,867.33		6,421.58		
A-3 Sal. Expert & Special						170.13		20.00		
Services Other Than Personal						3,307.99		279.89		
Supplies						1,591.02		304.61		
Rents, Contr. & Fixed Chgs.						271.50		318.60		
Equipment						54.42			31,198.51	26,308.55
STATE HOSPITAL NORTH INCOME	6,833.53									
Receipts:										
Transfers:										
Charitable Institutions Income			30,915.81		30,915.81					
Disbursements:										
Services Other Than Personal							812.28	5,818.66		
Supplies							3,918.10	21,274.35	31,783.39	5,965.95
STATE HOSPITAL SOUTH INCOME	5,335.52									
Receipts:										
Land Department:										
Interest on Land Sale Contract		6,793.24								
Rentals on Endowment Lands		1,653.25	10,446.49							
Public Investments:										
Interest on Investments		24,321.57	24,321.57							
Treasurer:										
Interest on Bank Balances		127.15	127.15		34,895.21					

## EXHIBIT 11—(Continued)

OPERATIONS IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938		
STATE HOSPITAL SOUTH INCOME (Cont'd)										
Disbursements:										
A-1 Sal. Reg. Employees							5,581.66	29,973.44	35,555.10	4,675.63
UNIVERSITY INCOME	2,584.89									
Receipts:										
Land Department:										
Interest on Land Sale Contracts		6,707.95								
Rentals on Endowment Lands		8,239.23	14,947.18							
Public Investments:										
Interest on Investments		82,266.97	82,266.97							
Treasurer:										
Interest on Bank Balances		231.30	231.30		97,445.45					
Disbursements:										
Payment as Agent							11,958.24	86,770.00	98,728.24	1,302.00
ENDOWMENT FUNDS										
AGRICULTURAL COLLEGE ENDOWMENT	22,124.34									
Receipts:										
Land Department:										
Land Sale Contract Principal		31,700.47	31,700.47							
Public Investments:										
Return of Principal		133,467.07	133,467.07		165,167.54					
Disbursements:										
Purchase of Investments							53,025.00	123,663.06	176,688.06	10,603.82
CHARITABLE INSTITUTIONS ENDOWMENT	11,262.18									
Receipts:										
Land Department:										
Land Sale Contract Principal		164,161.20	164,161.20							
Public Investments:										
Return of Principal		149,469.52	149,469.52		313,630.72					
Disbursements:										
Purchase of Investments							17,000.00	292,780.94	309,780.94	15,111.96
NORMAL SCHOOL ENDOWMENT	24,053.48									
Receipts:										
Land Department:										
Land Sale Cont. Principal		33,498.00	33,498.00							
Public Investment:										
Return of Principal		86,151.06	86,151.06		119,649.06					
Disbursements:										
Purchase of Investments							31,045.00	93,929.17	124,974.17	18,728.37

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFER	TOTAL FUND RECEIPTS	DISBURSEMENTS			DEBIT TRANSFER	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938			
PENITENTIARY ENDOWMENT	19,928.95										
Receipts:											
Land Department:											
Land Sale Contract Principal		161,347.48	161,347.48								
Public Investments:											
Return of Principal		86,289.24	86,289.24		247,636.72						
Disbursements:											
Purchase of Investments							31,000.00	193,848.41		224,848.41	42,717.26
PUBLIC BUILDING ENDOWMENT	3,542.30										
Receipts:											
Land Department:											
Interest on Land Sale Contract		1,037.87									
Rentals on Endowment Lands		1,761.27									
Land Sale Cont. Principal		1,265.69	4,064.83								
Treasurer:											
Interest on Bank Balance		25.91	25.91		4,090.74						
Disbursements:											
Transfers:											
Public Building Int. & Sinking									7,377.47	7,377.47	255.57
PUBLIC SCHOOL ENDOWMENT	3,337.64										
Receipts:											
Land Department:											
Land Sale Contract Principal		466,650.53	466,650.53								
Public Investment:											
Return of Principal		1,100,503.47	1,100,503.47								
Treasurer:											
5% Sale, U.S. Public Land		2,305.62	2,305.62								
Counties:											
Escheated Estates		6,114.50	6,114.50		1,575,574.12						
Disbursements:											
Purchase of Investments							150,877.88	1,374,833.92		1,505,711.80	73,199.96
SCHOOL OF SCIENCE	20,155.70										
Receipts:											
Land Department:											
Land Sale Contract Principal		88,747.68	88,747.68								
Public Investments:											
Return of Principal		71,576.48	71,576.48		160,324.16						
Disbursements:											
Purchase of Investments							23,000.00	106,296.74		129,296.74	51,183.12

REPORT OF STATE AUDITOR

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFER	TOTAL FUND RECEIPTS	DISBURSEMENTS			DEBIT TRANSFER	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938			
STATE HOSPITAL SOUTH	13,734.50										
Receipts:											
Public Investment:											
Return of Principal		43,297.92	43,297.92								
Land Department:											
Land Sales Contr. Prin.		84,065.09	84,065.09		127,363.01						
Disbursements:											
Purchase of Investments							28,063.37	74,826.73		102,890.10	38,207.41
UNIVERSITY ENDOWMENT	21,868.17										
Receipts:											
Land Department:											
Land Sales Cont. Prin.		61,116.67	61,116.67								
Public Investments:											
Return of Principal		120,432.24	120,432.24		181,548.91						
Disbursements:											
Purchase of Investments							24,000.00	172,127.07		196,127.07	7,290.01
SUSPENSE FUNDS											
AGRICULTURAL SUSPENSE	8,289.55										
Receipts:											
Moneys in Suspense		8,289.55*	8,289.55*		8,289.55*						.00
BANKING & INVESTMENT CO. ADM:	.00										
Receipts:											
Moneys in Suspense		115.00	115.00		115.00						
Disbursements:											
Refunds								110.00		110.00	5.00
ESCHEATED SUSPENSE	5,970.30										
Receipts:											
Counties:											
Escheated Estates		1,876.64*	1,876.64*		1,876.64*						
Disbursements:											
Refunds								943.33		943.33	3,150.33
IDAHO FRUIT & VEG. ADV. COMM. SUSPENSE	.00										
Receipts:											
Moneys in Suspense		3.60	3.60		3.60						3.60
LAND COMMISSIONER SUSPENSE	30,298.77										
Receipts:											
Moneys in Suspense		40,684.05	40,684.05		40,684.05						

REPORT OF STATE AUDITOR



## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
LAND COMMISSIONER SUSPENSE (Cont'd)						1933-1934	1935-1936	1937-1938	
Disbursements:									
A-2 Sal. Extra Help							10.00	322.83	
Services Other Than Personal								97.25	
Supplies								4.25	
Debts, Refunds & Ind.							1,087.46	27,575.53	
Rents, Contrl. & Fixed Charges								<u>190.25</u>	
• LAVA HOT SPRINGS SUSPENSE	2,209.61								29,287.57
Receipts:									
Matched Funds		826.53	826.53		826.53				41,695.25
× LIQUOR CONTROL SUSPENSE	4,493.67								3,036.14
Receipts:									
Moneys In Suspense		16,428.69	16,428.69		16,428.69				
Disbursements:									
Rents, Contrl. & Fixed Charges						20,920.84	1.52	20,922.36	.00
• LIQUOR CONTROL DISTRIBUTION SUSPENSE	58,150.55								
Receipts:									
Transfer:									
From Liquor Control Act				1,349,112.37	1,349,112.37				
Disbursements:									
Payment as Agent						200,560.67	473,995.51		
Transfer:									
1935-36 General Fund								158,430.89	
1937-1938 General Fund								236,997.75	
Public School Income Fund								<u>337,278.10</u>	
× MOTOR VEHICLE CARAVAN SUSPENSE	29,565.00							1,407,262.92	.00
Receipts:									
Licenses & Permits		15,920.00	15,920.00		15,920.00				
Disbursements:									
Transfer:									
To Motor Vehicle Caravan							45,485.00	45,485.00	.00
• PUBLIC INVESTMENTS:	100.00								
Receipts:									
Moneys In Suspense		5,584.18	5,584.18		5,584.18				
Disbursements:									
Debts, Refunds & Indemnities							5,045.51	5,045.51	638.67
• RECLAMATION SUSPENSE	1,302.25								
Receipts:									
Moneys In Suspense		5,063.25	5,063.25		5,063.25				
Disbursements:									
Debts, Refunds & Indemnities						32.75	<u>959.00</u>	991.75	5,373.75

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS	DEBIT TRANSFERS	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
• SOLDIERS HOME SUSPENSE	2,539.47					1933-1934	1935-1936	1937-1938	2,539.47
• SECRETARY OF STATE SUSPENSE									
Receipts:									
Secretary of State:									
Moneys In Suspense		719.00	719.00		719.00				719.00
• STATE SCHOOL & COLONY SUSPENSE	250.00								
Receipts:									
Treasurer:									
Moneys In Suspense		179.69	179.69						
State School & Colony									
Moneys In Suspense		45.00	45.00		224.69				474.69
• TREASURERS SUSPENSE	4,000.52								
Receipts:									
Moneys In Suspense		11,659.15	11,659.15		11,659.15				
Disbursements:									
Distributions to Counties							14,457.22		
Payment of Int. to Unemploy. Adm.							<u>127.96</u>	14,585.18	1,074.49
• TREASURERS CANCELLED CHECK SUSPENSE	288.33								
Receipts:									
Moneys In Suspense		.07	.07		.07				
Disbursements:									
Debts, Refunds & Ind.							1.62	1.62	286.78
× UNEMPLOYMENT COMPENSATION SUSPENSE	.00								
Receipts:									
Moneys In Suspense		195,660.16	195,660.16		195,660.16				
Disbursements:									
Payment to Federal Government						195,660.16		195,660.16	.00
TRUST FUNDS									
N.I.R.H. TRUST ACCOUNT	204,206.06								
Receipts:									
Public Works:									
Matched Funds		1,741,069.65							
Refunds		<u>86,947.53</u>	1,828,017.18		1,828,017.18				
Disbursements:									
Struc. & Non-Struc. Imp.						970,960.34	512,666.49		
Debts, Refunds & Ind.						139,811.33	208,785.08		
Refunds							<u>200,000.00</u>	2,032,223.24	.00

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE	DETAIL	DEPARTMENTAL	CREDIT	TOTAL	DISBURSEMENTS			TOTAL	FUND
	OCT. 1, 1936	RECEIPTS	TOTAL RECEIPTS	TRANSFER	FUND RECEIPTS	1933-1934	1935-1936	1937-1938	FUND DISBURSEMENT	BALANCE SEPT. 30, 1938
ASYLUM AND SANITARIUM	5,010.22									
Receipts:										
State Hospital North:										
Moneys on Persons		233.94	233.94							
State Hospital South:										
Moneys on Persons		297.54	297.54							
State School & Colony										
Moneys on Persons		6.46	6.46		537.94					
Disbursements:										
Payment as Agent							126.89	113.72		
Debts, Refunds & Indemnities							15.87			
Transfers:										
General Fund								1,257.88	1,514.36	4,033.80
STATE BANK TRUST	13,695.36									
Receipts:										
State Treasurer:										
Moneys in Trust		9,475.89	9,475.89		9,475.89					
Disbursements:										
Payment as Agent							105.35	360.00	465.35	22,705.90
BAR COMMISSION	3,194.51									
Receipts:										
State Treasurer:										
Licenses		5,245.00	5,245.00		5,245.00					
Disbursements:										
A-1 Sal. Reg. Employees						300.00	1,575.00			
A-2 Sal. Extra Help						75.00	366.50			
A-3 Sal. Expert & Special						83.85	564.15			
A-4 Sal. Honorarium							276.00			
Services Other Than Personal						707.85	2,228.31			
Supplies						24.75	426.63		6,628.54	1,810.97
CAREY ACT TRUST	2,529.55									
Receipts:										
Reclamation Dept.										
Permits		520.00	520.00		520.00					
Disbursements:										
Rents, Contrl. & Fixed Charges							14.50	5.00	19.50	3,030.05

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE	DETAIL	DEPARTMENTAL	CREDIT	TOTAL	DISBURSEMENTS			TOTAL	FUND
	OCT. 1, 1936	RECEIPTS	TOTAL RECEIPTS	TRANSFER	FUND RECEIPTS	1933-1934	1935-1936	1937-1938	FUND DISBURSEMENTS	BALANCE SEPT. 30, 1938
COOPERATIVE PUBLIC HEALTH	38,685.61									
Receipts:										
Matched Funds - State		16,270.35								
Matched Funds - Federal		48,313.69								
Refund		255.41	64,839.45		64,839.45					
Disbursements:										
A-1 Sal. Reg. Employees						21,885.54	24,486.74			
A-2 Sal. Extra Help						500.52	250.84			
A-3 Sal. Expert & Special						1,877.82	5,537.80			
Services Other Than Personal						11,623.68	5,068.03			
Supplies						2,338.08	1,385.12			
Equipment						1,389.77	1,286.45			
Rents, Contrl. & Fixed Charges						14,751.29	11,143.38		103,525.06	.00
FOREST PROTECTION	20,165.25									
Receipts:										
Counties:										
Tax		37,916.02	37,916.02							
Land Department:										
Tax		689.50								
Refunds		64.00	753.50		38,669.52					
Disbursements:										
Payment as Agent						813.78	37,458.46			
Debts, Refunds & Ind.							122.20		38,394.44	20,440.33
FOREST PROTECTION - U.S. CLARKE-MONARY 7,381.84										
Receipts:										
Land Department:										
Matched Fund - U.S. Government		107,047.77	107,047.77		107,047.77					
Disbursements:										
A-1 Sal. Reg. Employees						1,950.00	14,250.00			
A-2 Sal. Extra Help							490.00			
Services Other Than Personal						1,045.80	4,501.43			
Supplies						8.15	24.50			
Equipment						1,070.29	246.01			
Fixed Charges						5,400.46	82,240.48		111,227.52	3,202.09
LOAN EXPENSE	55.52									
Receipts:										
Public Investments:										
Reimbursements for Service		6,076.50	6,076.50		6,076.50					
Disbursements:										
Services Other Than Personal							2,218.15			
Debts, Refunds & Ind.							1,684.88			
Payment as Agent							9.30		3,912.33	2,219.69

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFER	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFER	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
STATE INSURANCE	69,317.80										
Receipts:											
Finance - Insurance Fund:											
Premiums, Interest & Del. Assess.		1,540,183.32									
Refunds		6,466.97	1,546,649.39								
Public Investments:											
Interest on Investments		114,670.51									
Return of Principal		202,995.37	317,665.88								
Treasurer:											
Interest on Bank Balance		821.32	821.32								
Transfer:											
From Revolving Fund				40,000.00	1,905,136.59						
Disbursements:											
A-1 Sal. Reg. Employees						14,267.28	83,178.90				
A-2 Sal. Extra Help						138.93	1,507.11				
A-3 Sal. Expert & Special						26.00	962.70				
Services Other Than Personal						4,206.86	21,231.88				
Supplies						2,108.09	8,606.32				
Equipment						123.00	3,907.91				
Rents, Contr. & Fixed Charges						8.19	1,576.15				
Compensation						211,699.97	1,104,073.88				
Purchase of Investments						13,008.70	225,505.22				
Transfers:											
Revolving Fund									42,000.00		
Industrial Adm.									14,800.22	1,752,936.38	221,518.01
INDUSTRIAL SPECIAL INDEMNITY	25,065.91										
Receipts:											
Industrial Accident Board:											
Permanent Partial Disability Comp.		8,296.69	8,296.69								
Treasurer:											
Interest on Bank Balance		196.38	196.38		8,493.07						
Disbursements:											
Fixed Charges						110.00	844.71				
Bonds Purchased							25,610.52			26,566.23	6,992.75
UNEMPLOYMENT COMPENSATION	.00										
Receipts:											
Unemployment Tax		2,806,969.31									
Penalties		14,660.63	2,821,629.94		2,821,629.94						
Disbursements:											
Payment as Agent							2,815,285.35				
Refunds							2,465.89			2,817,751.24	3,878.70

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFER	TOTAL FUND RECEIPTS	DISBURSEMENTS 1933-1934	1935-1936	1937-1938	DEBIT TRANSFER	TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
UNEMPLOYMENT COMP. BENEFIT	.00										
Receipts:											
Return of Principal		200,000.00	200,000.00		200,000.00						
Disbursements:											
Transfer:											
Revolving Fund									100,000.00	100,000.00	100,000.00
NATIONAL FOREST RESERVE	.00										
Receipts:											
Treasurer:											
Contributions		225,289.18	225,289.18		225,289.18						
Disbursements:											
Payment as Agent							225,289.18			225,289.18	.00
AMERICAN FALLS RESERVOIR DISTRICT	12,861.15										
Receipts:											
Counties:											
Tax		632,508.07	632,508.07								
American Falls Reservoir Dist.		10,438.58	10,438.58								
Tax											
Treasurer:											
Sale of Bonds		25,000.00									
Interest on Bank Balances		95,396.49	120,396.49		763,343.14						
Disbursements:											
Payment of Bonds & Interest						100,379.35	668,965.83			769,345.18	6,859.11
HILLSDALE IRRIGATION DISTRICT	32,096.06										
Receipts:											
Counties:											
Tax		61,466.35	61,466.35								
Treasurer:											
Interest on Bank Balances		1,930.50	1,930.50		63,396.85						
Disbursements:											
Payment of Bonds & Interest						12,180.00	50,761.42			62,941.42	32,551.49
MTN. HOME IRRIGATION DIST. RED.	47.09										
Receipts:											
Counties:											
Tax		7.44	7.44		7.44						54.53
MTN. HOME IRRIGATION DIST. INT.	87.18										
Receipts:											
Counties:											
Tax		11.98	11.98		11.98						99.16

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938		
<b>FEDERAL AID FUNDS</b>										
GEORGE DEEN	.00									
Receipts:										
Vocational Education:										
Matched Funds & Contributions		117,290.43	117,290.43		117,290.43					
Disbursements:										
A-1 Sal. Reg. Employees								1,930.00		
Services Other Than Personal								1,187.63		
Supplies								147.24		
Fixed Charges								66,731.67	69,996.54	47,293.89
GEORGE ELZEY	10,055.69									
Receipts:										
Treasurer:										
Interest on Bank Balances		74.89	74.89							
Vocational Education:										
Matched Funds & Contributions		8,494.29	8,494.29		8,569.18					
Disbursements:										
Rents, Contr. & Fixed Chgs.						1,662.11	16,756.62			
Int. on Bank Balances							74.89		18,493.62	131.25
SOLDIERS HOME - FEDERAL AID	4,137.21									
Receipts:										
Public Welfare:										
Matched Funds & Contr.		15,805.40	15,805.40		15,805.40					
Disbursements:										
A-1 Sal. Reg. Employees						2,088.00	6,233.71			
A-2 Sal. Extra Help							219.95			
Services Other Than Personal						1,286.81	1,352.92			
Supplies							3,967.78			
Rents, Contr. & Fixed Charges						218.50	1,479.85		16,847.52	3,095.09
VOCATIONAL EDUCATION	3,566.08									
Receipts:										
Treasurer:										
Interest on Bank Balances		76.22	76.22							
Vocational Education:										
Matched Funds & Contributions		75,175.44	75,175.44		75,251.66					
Disbursements:										
A-1 Sal. Reg. Employees						2,540.00	8,547.50			
A-2 Sal. Extra Help						35.75				
A-3 Sal. Expert & Special							165.00			
Services Other Than Personal						74.90	3,621.45			
Supplies						95.75	155.77			

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938		
VOCATIONAL EDUCATION (Cont'd)										
Disbursements: (Cont'd)										
Rents, Contr. & Fixed Charges							3,602.42	57,499.69		
Int. on Bank Balances								76.22	76,414.45	2,403.29
VOCATIONAL REHABILITATION	4,126.41									
Receipts:										
Treasurer:										
Interest on Bank Balances		29.42	29.42							
Vocational Education:										
Matched Funds		21,377.68	21,377.68		21,407.10					
Disbursements:										
A-1 Sal. Reg. Employees						1,032.50	4,413.50			
Services Other Than Personal							948.34			
Supplies							49.59			
Rents, Contr. & Fixed Chgs.						2,293.92	12,776.70			
Int. on Bank Balances							29.42		21,543.97	3,989.54
<b>BOND INTEREST &amp; REDEMPTION FUNDS</b>										
GENERAL INTEREST & SINKING	115,419.09									
Receipts:										
1935 Tax		2,091.45								
1936 Tax		367,217.07								
1937 Tax		260,200.62								
1938 Tax		7,426.50	636,935.64							
Treasurer:										
Interest on Bank Balances		976.67	976.67							
Transfer:										
From State Highway Second Issue				24,805.14	662,717.45					
Disbursements:										
Bonds Paid						60,000.00	708,000.00			
Interest Paid						14,203.12	98,818.88		881,022.00	102,885.46*
PUBLIC BUILDING INTEREST & SINKING	156,408.41									
Receipts:										
1935 Tax		1,545.31								
1936 Tax		17,993.60								
1937 Tax		118,457.93	137,996.84							
Transfer:										
From Public Building Endowment				7,377.47	145,374.31					
Disbursements:										
Bonds Paid						4,568.75	230,000.00			
Interest Paid							30,617.50		265,186.25	36,596.47

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFER	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938		
STATE HIGHWAY THIRD ISSUE	32,472.17									
Receipts:										
County:										
1935 Tax		99.60								
1936 Tax		14,431.61								
1937 Tax		14,945.05	29,476.26		29,476.26					
Disbursements:										
Bonds Paid							39,000.00			
Coupons Paid							3,728.75			
STATE HIGHWAY SECOND ISSUE	24,805.14						23.75		42,752.50	19,195.93
Disbursements:										
Transfer:										
To General Int. & Sinking								24,805.14	24,805.14	.00
<b>DEBTURE REDEMPTION FUNDS</b>										
AGRICULTURAL COLLEGE	877.70									
CHARITABLE INSTITUTIONS	1,092.72									877.70
Receipts:										
Land Department:										
Foreclosed Contracts-Interest		716.71								
Foreclosed Contracts-Principal		471.64	1,188.35		1,188.35					
Disbursements:										
Debentures Paid							1,358.11		1,358.11	922.96
NORMAL SCHOOL	3,030.31									
Receipts:										
Land Department:										
Foreclosed Contract-Interest		1,160.34								
Foreclosed Contract-Principal		809.53	1,969.87		1,969.87					5,000.18
PENITENTIARY	4,824.46									
Receipts:										
Land Department:										
Foreclosed Contract-Interest		1,123.98								
Foreclosed Contract-Principal		857.39	1,981.37		1,981.37					
Disbursements:										
Debentures Paid							4,950.00		4,950.00	1,855.83

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUND  
OCTOBER 1, 1936 - SEPTEMBER 30, 1938

DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1938
						1933-1934	1935-1936	1937-1938		
PUBLIC SCHOOL	2,327.14									
Receipts:										
Land Department:										
Foreclosed Contract-Interest		8,234.74								
Foreclosed Contract-Principal		6,120.87	14,355.61		14,355.61					
Disbursements:										
Debentures Paid							4,185.00	10,264.06	14,449.06	2,233.69
SCHOOL OF SCIENCE	4,656.28									
Receipts:										
Land Department:										
Foreclosed Contract-Interest		1,299.97								
Foreclosed Contract-Principal		840.38	2,140.35		2,140.35					6,796.63
STATE HOSPITAL SOUTH	3,448.90									
Receipts:										
Land Department:										
Foreclosed Contract-Interest		1,233.85								
Foreclosed Contract-Principal		870.79	2,104.64		2,104.64					
Disbursements:										
Debentures Paid							5,000.00		5,000.00	553.54
UNIVERSITY	696.53									
Receipts:										
Land Department:										
Foreclosed Contract-Interest		1,237.13								
Foreclosed Contract-Principal		1,273.45	2,510.58		2,510.58					3,207.11
REVOLVING FUNDS	68,169.38									
Receipts:										
Reimbursements		6,405,411.19	6,405,411.19							
Transfers:										
Revolving Funds Opened				431,750.00						
General Fund				.15	6,837,161.34					
Disbursements:										
Sight Drafts Paid							898,366.43	5,501,580.53		
Transfers:										
Revolving Funds Closed								306,950.00		
Highway Fund								13.80		
Fish & Game Fund								1.00	6,706,911.76	198,418.96

## REPORT OF STATE AUDITOR

## EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS OCTOBER 1, 1936 - SEPTEMBER 30, 1938									
DESCRIPTION	FUND BALANCE OCT. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL	CREDIT TRANSFERS	TOTAL FUND	DISBURSEMENTS			FUND BALANCE SEPT. 30, 1938
						RECEIPTS 1937-1938	1937-1938	DEBIT TRANSFERS DISBURSEMENTS	
TOTALS	3,835,036.46	55,425,794.76	55,425,794.76	1,509,545.02	62,955,339.85	403.84	9,102,063.07	45,151,612.30	5,004,752.01
Treasurers Cash Balance	4,395,590.57								5,583,231.68
Less Outstanding Warrants	560,594.11								578,479.67
Auditor's Cash Balance	3,835,036.46								5,004,752.01
1937-1938 Warrants Cancelled						9.43*			
1937-1938 Warrants Issued						35.43*			
1937-1938 Warrants Issued						403.84			
1937-1938 Warrants Issued						7,990,445.07			
Sight Drafts Paid:									
Federal									
Industrial Special Indemnity									
Revolving Funds									
Interest on Bank Balances									
Debentures Paid									
Bonds Paid									
Interest on Bonds									
Miscellaneous Trust Fund Payments									
NOTE: * Subtotal									

## EXHIBIT 12

OPERATION IN WARRANTS  
OCTOBER 1, 1936 TO SEPTEMBER 30, 1938

	OUTSTANDING OCTOBER 1, 1936		ISSUED		PAID		OUTSTANDING SEPTEMBER 30, 1938	
Abortion Eradication	233.85		8,998.71		8,924.70		307.86	
Adjutant General Contingent	13,530.56		2,813.71		.00		16,344.27	
Aeronautics	249.66		12,061.03		12,035.69		275.00	
Agricultural Inspection	9,322.50		309,848.00		308,906.39		10,264.11	
Athletic	276.61		3,822.34		4,078.95		20.00	
Banking & Invest. Co. Adm.	.00		33,099.48		31,999.43		1,100.05	
Bee Inspection	.00		1,883.60		1,859.35		24.25	
Contractors License Fee	225.00		5,400.00		5,400.00		225.00	
Cooperative Emergency Rev.	96,218.96		3,338,003.87		3,434,175.33		47.50	
Drivers License	1,106.71		126,901.34		125,648.30		2,359.75	
Employment Service	.00		70,540.44		62,221.28		8,319.16	
Farm Mortgage	120.44		15,833.89		15,742.03		212.30	
Fish and Game	2,043.55		550,995.22		539,115.57		13,923.20	
Foresters Special	.00		959.62		908.62		51.00	
Game Warden's Predatory Animal	39.46		20,562.29		19,567.77		1,033.98	
Heyburn Park	353.54		1,995.84		2,349.38		.00	
Highway	208,180.34		13,475,237.61		13,472,143.39		211,274.56	
Idaho Fruit & Veg. Adv. Comm.	.00		28,112.53		27,123.04		989.49	
Industrial Administration	2,450.00		45,629.41		45,728.36		2,351.05	
Inheritance Tax Transfer	150.00		6,038.92		6,188.92		.00	
Land Water Mtee. & Assessment	.00		17,416.16		17,392.16		24.00	
Lava Hot Springs	361.90		20,034.49		19,886.39		510.00	
Law Library	.00		9,759.79		9,759.79		.00	
Liquor Control	49,140.32		6,247,546.07		6,227,285.61		69,400.78	
Motor Fuels Refunds	4,982.35		936,834.87		941,817.22		.00	
Motor Vehicle	7,673.75		294,370.50		292,741.91		9,302.34	
Motor Vehicle Caravan	1,595.00		31,876.57		33,277.86		193.71	
Noxious Weed Eradication	.00		38,146.12		38,056.12		90.00	
Occupational License	424.30		29,037.58		28,882.91		578.97	
Penitentiary Improvement	.00		1,657.97		1,657.97		.00	
Penitentiary Library	.00		1,185.65		1,185.65		.00	
Pest Abatement	.00		368.75		330.25		38.50	
Predatory Animal	1,247.46		58,823.62		59,002.08		1,069.00	
Sheep Inspection	165.00		12,370.23		11,948.84		586.39	
Southern Idaho Dem. Farm	.00		1,137.43		1,137.43		.00	
St. Hospital North Construction	.00		52,125.65		52,125.65		.00	
St. Hospital South Construction	.00		149,200.48		146,263.93		2,936.55	
St. School & Colony Construction	.00		112,019.14		112,019.14		.00	
State Land Assessment	66.96		879.10		946.06		.00	
State Land Water Maintenance	70.88		177.54		238.42		10.00	
Teachers Registration	.00		222.65		222.65		.00	
T. B. Eradication Indemnity	176.79		12,624.42		12,398.55		402.66	
Unemployment Administration	.00		265,876.88		249,024.34		16,852.54	
Weights & Measures Inspection	735.37		9,861.86		10,215.46		381.77	
ENDOWMENT FUND EARNINGS								
Agricultural College	3,641.08		81,295.27		84,936.35		.00	
Albion State Normal School	425.63		29,353.36		29,759.99		19.00	
Deaf & Blind School	.00		1,646.94		1,646.94		.00	
Industrial Training School	.00		24,373.97		24,367.36		6.61	
Lewiston State Normal School	50.00		33,882.96		33,894.97		37.99	
Penitentiary	9.85		89,604.10		85,845.54		3,768.41	
Public School	1.38		2,371,405.20		2,371,406.58		.00	
School of Science	4,894.65		60,393.68		65,288.33		.00	
Soldiers Home	95.43		19,136.04		19,209.91		21.56	
Southern Branch, U. of I.	.00		31,198.51		31,198.51		.00	
State Hospital North	.00		31,783.39		30,753.70		1,029.69	
State Hospital South	2,755.01		35,555.10		34,338.77		3,971.34	
University	7,977.41		98,728.34		106,705.75		.00	
ENDOWMENT FUNDS								
Agricultural College	.00		176,688.06		176,688.06		.00	
Charitable Institutions	.00		309,780.94		309,780.94		.00	
Normal School	.00		124,974.17		88,974.17		36,000.00	
Penitentiary	.00		224,848.41		224,848.41		.00	
Public School	.00		1,505,711.80		1,505,711.80		.00	

## EXHIBIT 12—(Continued)

OPERATION IN WARRANTS  
OCTOBER 1, 1936 TO SEPTEMBER 30, 1938

	OUTSTANDING OCTOBER 1, 1936	ISSUED	PAID	OUTSTANDING SEPTEMBER 30, 1938
<b>ENDOWMENT FUNDS (Cont'd.)</b>				
School of Science	9,000.00	129,296.74	138,296.74	.00
State Hospital South	.00	102,890.10	102,890.10	.00
University	.00	196,127.07	196,127.07	.00
<b>SUSPENSE FUNDS</b>				
Banking & Invest. Co. Adm.	.00	110.00	110.00	.00
Escheat	.00	943.33	943.33	.00
Land Commissioner	79.80	29,287.57	28,220.03	1,147.34
Liquor Control Act	.00	20,922.36	20,922.36	.00
Liquor Control Distribution	.00	674,556.18	674,556.18	.00
Public Investments	.00	5,045.51	5,045.51	.00
Reclamation	.00	991.75	991.75	.00
Treasurer	.00	14,457.22	13,572.62	884.60
Treasurer's Cancelled Check	.00	1.62	1.62	.00
<b>TRUST FUNDS</b>				
N.I.R.H.	.00	2,032,223.24	2,032,223.24	.00
Asylum & Sanitarium	5.80	256.48	257.54	4.74
Bank Trust	.00	465.35	465.35	.00
Bar Commission	.00	6,628.54	6,628.54	.00
Carey Act Trust	.00	19.50	19.50	.00
Cooperative Public Health	5,862.65	103,525.06	109,387.71	.00
Forest Protection	.00	38,394.44	38,328.54	65.90
National Forest Reserve	.00	225,289.18	225,289.18	.00
Forest Protection - Clarke McNary	975.97	111,227.52	111,235.61	967.88
Loan Expense	.00	3,912.33	3,898.69	13.64
Unemployment Compensation	.00	2,465.89	2,374.89	91.00
State Insurance	158.95	1,696,136.09	1,690,816.95	5,478.09
<b>FEDERAL AID FUNDS</b>				
Soldiers Home	.00	16,847.52	16,803.37	44.15
TOTAL SPECIAL WARRANTS	437,074.87	37,024,672.20	37,036,695.39	425,051.68
GENERAL FUND WARRANTS	123,519.24	5,509,675.86	5,479,767.11	153,427.99
GRAND TOTAL ALL WARRANTS	<u>\$560,594.11</u>	<u>\$42,534,348.06</u>	<u>\$42,516,462.50</u>	<u>\$578,479.67</u>

## EXHIBIT 13

DELINQUENT TAXES DUE FROM COUNTIES ON PRIOR CHARGE AS OF SEPTEMBER 30

Counties	1930	1931	1932	1933	1934	1935	1936	1937	1938
Ada	---	22,115.41	34,837.27	---	12,075.64	---	---	---	---
Adams	---	---	5,119.18	---	9,443.57	4,001.56	.50	---	---
Bannock	---	---	---	6,665.47	47,188.56	112.41	---	---	---
Bear Lake	---	---	---	70,810.53	9,000.00	---	---	---	1.00
Benewah	---	---	---	10,000.00	---	---	---	---	---
Bingham	---	---	---	47,793.72	45,000.00	9,671.35	---	---	---
Blaine	---	---	---	---	---	---	---	---	---
Boise	---	---	---	---	---	---	---	---	---
Bonner	---	---	---	6,496.07	5,002.84	---	.20	---	---
Bonneville	---	---	---	39,082.85	19,349.18	---	9,003.67	7,500.85	1,058.73
Boundary	---	---	---	13,941.93	14,915.32	---	---	---	8,070.78
Bonneville	---	---	---	6,950.85	5,210.67	11,786.07	---	---	5,000.00
Bottle	---	---	---	8,396.07	10,534.38	2,002.83	---	---	---
Camas	---	---	---	57,729.30	30,622.20	8,533.27	25.44	---	---
Canyon	---	---	---	6,225.94	4,865.58	---	---	---	---
Caribou	---	---	---	41,662.01	3,247.43	---	44.40	---	---
Cassia	---	---	---	3,225.39	3,857.23	---	---	---	---
Clark	---	---	---	18,164.37	19,571.15	1,104.22	---	---	---
Clearwater	---	---	---	9,684.50	10,602.27	40.10	---	---	---
Custer	---	---	---	14,295.87	12,876.69	4,956.17	2,172.76	321.84	252.50
Elmore	---	---	---	11,705.27	11,705.27	3,934.26	---	---	---
Franklin	---	---	---	23,866.47	14,872.71	3,801.87	17.22	---	---
Fremont	---	---	---	10,420.25	8,447.96	1,197.82	74.17	40.33	51.40
Gem	---	15,596.06	8,737.42	---	---	---	---	---	---
Gooding	---	---	---	15,000.00	---	---	---	---	---
Idaho	---	---	---	30,228.12	5,933.00	---	---	---	---
Jefferson	---	---	---	15,673.04	7,531.04	---	---	---	---
Jerome	---	---	---	26,536.50	2,003.20	---	---	---	---
Kootenai	---	---	---	13,320.08	46.49	---	---	---	---
Latah	---	---	---	8,198.51	7,215.31	---	---	---	---
Lewis	---	---	---	16,146.77	---	---	---	---	---
Lincoln	---	---	---	3,767.10	---	---	---	---	---
Madison	---	---	---	36,647.25	26,070.30	95.12	119.38	---	1,300.33
Minidoka	---	---	---	17,982.35	8,185.10	2,316.26	20.92	---	13,665.25
Nez Perce	---	---	---	14,129.64	26,562.87	---	---	---	13,301.62
Oneida	---	10,982.86	24,488.96	27,781.00	20,467.64	15,032.50	848.63	65.64	---

## EXHIBIT 13—(Continued)

DELINQUENT TAXES DUE FROM COUNTIES ON PRIOR CHARGE AS OF SEPTEMBER 30

Counties	1930	1931	1932	1933	1934	1935	1936	1937	1938
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	172.30	172.30
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	—	103.75	16,653.00
<b>TOTAL DELINQUENT</b>	<b>11,505.67</b>	<b>77,899.39</b>	<b>428,318.43</b>	<b>754,672.44</b>	<b>415,764.22</b>	<b>86,427.51</b>	<b>21,054.87</b>	<b>8,204.91</b>	<b>59,526.91</b>
Percentage of Prior Charge Uncollected	.39%	2.70%	15.23%	30.69%	22.98%	5.23%	1.39%	.67%	3.00%

## EXHIBIT 14

TOTAL TAX CHARGE AGAINST COUNTIES FOR ALL PURPOSES FOR THE FOLLOWING YEARS

COUNTIES	1930	1931	1932	1933	1934	1935	1936	1937	1938
Ada	245,039.97	223,658.41	198,225.72	142,075.64	127,118.89	119,644.16	92,969.83	152,611.47	93,066.73
Adams	29,238.01	26,575.34	23,131.83	17,114.46	15,326.64	14,177.12	11,093.26	18,063.49	10,580.26
Bannock	182,030.40	189,249.04	167,215.46	120,846.58	110,855.21	101,480.91	82,573.85	129,501.40	77,449.36
Bear Lake	54,601.86	54,966.59	49,874.39	37,526.64	34,503.96	31,688.71	28,607.20	40,592.11	24,738.90
Benewah	55,513.41	53,344.31	43,124.20	28,728.51	25,934.65	22,649.14	16,652.33	25,876.15	14,600.22
Bingham	107,236.43	104,764.81	91,993.78	67,936.55	64,450.13	59,190.52	47,447.43	75,253.95	45,535.63
Blaine	40,881.65	37,153.68	31,754.15	24,319.25	22,375.39	19,688.94	16,513.45	28,393.48	18,004.25
Boise	21,396.13	19,388.98	16,233.19	11,930.82	10,763.00	9,546.21	8,086.66	13,653.30	8,079.44
Bonner	92,669.70	89,630.98	76,244.27	53,539.55	47,455.09	42,180.00	32,035.12	51,238.81	30,553.83
Bonneville	106,281.49	109,876.86	91,784.68	68,339.71	64,539.04	59,241.30	48,449.18	80,504.66	51,427.95
Boundary	33,169.65	34,460.60	33,321.92	24,457.11	21,604.84	20,704.01	15,407.10	24,672.80	14,651.60
Butte	17,358.03	14,542.73	12,540.53	9,965.68	8,899.88	8,079.48	6,385.29	10,085.33	6,220.14
Camas	20,829.83	19,795.44	17,265.23	12,630.64	11,650.74	10,787.47	8,685.33	14,263.72	8,055.69
Canyon	151,446.10	151,085.74	134,874.30	101,065.21	92,542.20	85,898.65	68,711.75	110,632.14	66,279.79
Caribou	30,781.44	31,999.07	29,371.77	22,123.69	20,392.21	18,633.99	15,466.14	24,803.08	14,393.53
Caesia	60,148.38	58,199.11	49,348.64	37,329.81	32,688.11	29,751.32	23,671.77	38,102.56	22,776.04
Clark	28,366.71	23,832.70	21,059.64	15,490.76	14,298.33	13,382.79	10,827.01	17,131.53	9,443.57
Clearwater	60,066.84	56,112.51	47,238.09	33,410.64	30,625.45	28,144.25	19,037.43	29,728.76	17,606.14
Custer	25,064.29	21,395.20	17,782.31	14,046.42	11,717.94	10,837.73	8,566.22	14,220.06	8,662.85
Elmore	58,652.74	59,371.16	51,742.22	37,127.35	34,693.05	32,711.74	25,790.17	38,567.90	22,401.51
Franklin	55,885.76	53,833.01	48,834.40	37,786.13	34,216.76	31,617.07	25,547.36	40,796.62	24,981.55
Fremont	56,499.72	53,441.19	46,742.82	34,754.18	32,248.33	29,522.53	23,142.98	37,675.33	22,313.04
Gem	28,992.69	28,901.80	25,409.72	19,225.14	17,689.12	17,054.61	13,494.59	21,806.29	13,091.50
Gooding	50,712.35	53,120.50	47,284.92	35,409.17	32,456.41	30,483.23	24,702.64	39,029.56	23,385.45
Idaho	85,107.21	75,904.03	66,614.26	50,700.85	46,536.58	42,659.64	33,523.11	53,718.13	33,034.01
Jefferson	55,362.05	52,130.63	45,429.13	33,847.18	31,784.91	29,277.27	23,526.72	37,597.05	22,519.37
Jerome	52,609.47	49,935.09	44,393.17	32,813.12	29,437.04	27,409.82	22,472.48	37,092.52	21,775.92
Kootenai	107,243.39	104,067.53	90,533.22	65,135.56	58,375.58	52,043.88	41,205.58	65,069.95	38,555.74
Latah	105,506.92	100,716.88	91,029.20	65,042.23	59,010.02	54,419.73	44,003.76	69,818.64	42,689.61
Lemhi	31,491.02	28,222.80	24,893.60	18,924.93	16,751.55	15,596.16	12,753.19	21,129.40	13,354.74
Lewis	46,922.65	44,105.92	39,447.25	29,251.54	26,985.78	24,564.78	19,703.60	31,496.63	18,952.38
Lincoln	37,438.71	38,551.27	33,263.25	23,669.77	22,286.95	21,189.15	17,602.20	27,330.50	15,853.65
Madison	42,897.04	40,498.62	36,647.25	26,587.32	24,011.23	22,112.52	17,339.12	26,603.25	16,019.14
Minidoka	47,609.13	45,858.69	40,846.24	31,275.24	28,810.97	25,712.21	20,705.27	34,669.60	20,759.33
Nez Perce	115,586.50	114,412.77	102,242.74	76,790.39	67,147.37	60,345.85	47,851.53	76,343.27	46,837.97
Oneida	33,420.64	31,882.82	27,819.84	20,810.17	19,464.07	17,284.93	13,143.12	20,709.37	12,127.35
Owyhee	37,516.46	28,510.15	25,652.76	20,448.59	19,387.02	18,656.75	15,900.98	24,759.77	14,048.91



## EXHIBIT 14—(Continued)

TOTAL TAX CHARGE AGAINST COUNTIES FOR ALL PURPOSES FOR THE FOLLOWING YEARS

COUNTIES	1930	1931	1932	1933	1934	1935	1936	1937	1938
Payette	38,936.55	35,634.32	30,438.80	23,198.68	21,326.19	19,107.83	15,303.51	24,432.44	14,798.99
Power	53,269.26	53,411.53	48,304.76	35,460.75	32,311.71	29,608.83	24,288.18	37,479.02	22,025.74
Shoshone	147,543.58	137,535.98	106,375.99	70,128.25	69,967.42	66,526.78	58,520.56	110,493.75	80,543.26
Teton	19,365.87	17,399.87	16,356.65	12,378.75	11,439.12	9,933.89	7,788.60	11,885.04	6,791.08
Twin Falls	168,632.84	161,236.96	142,947.37	111,314.71	99,807.12	93,278.88	76,675.62	124,310.23	77,226.82
Valley	32,940.27	30,433.89	27,181.92	19,568.96	18,183.46	16,296.76	12,533.14	19,157.54	10,625.78
Washington	55,773.72	52,833.55	46,263.89	35,278.42	29,994.16	25,045.54	22,406.56	35,562.60	20,975.88
TOTAL TAX ALL COUNTIES	2,923,056.86	2,813,002.68	2,459,079.67	1,809,605.05	1,652,023.62	1,518,045.08	1,218,110.92	1,966,853.20	1,197,164.64*

\* NOTE - This figure does not include the tax on 1938 Subsequent Roll. Tax on Subsequent Roll will not be figured until January 1939.

## EXHIBIT 15

APPORTIONMENT OF TAX TO FUNDS AS CHARGED

	1930	1931	1932	1933	1934	1935	1936	1937	1938
General State	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	1,500,000.00	467,571.28
Ad Valorem	134,007.00	246,283.75	240,418.75	277,553.76	266,724.56	320,296.23	396,435.95	268,058.00	613,297.67
General Interest	169,412.50	165,075.00	158,750.50	153,400.00	147,986.66	142,725.00	118,699.81	121,936.95	88,059.26
Public Building Int.									
St. Highway Redemption	96,563.32	85,603.60	81,251.11	75,960.88	37,263.57	14,970.12	14,976.15	15,244.22	---
2nd Issue	19,312.65	17,120.71	16,250.22	15,192.17	14,905.45	---	---	---	---
3rd Issue	193,126.65	---	---	---	---	---	---	---	---
4th Issue	---	---	---	---	---	---	---	---	---
Bee Inspection	5,265.54	4,504.93	3,450.09	7,039.59	5,746.02	6,589.78	1,612.15	1,692.93	1,240.11
T.B.Eradication	---	---	---	---	---	---	---	---	---
Abortion Eradication	---	---	---	---	---	---	---	---	---
Sheep Inspection	9,228.20	5,900.80	3,788.47	3,903.13	4,248.14	4,244.10	4,831.35	6,994.82	5,960.87
Predatory Animal	46,141.00	29,504.03	18,792.36	19,515.93	21,990.72	21,220.59	24,156.63	7,252.34	2,474.93
TOTAL	2,923,056.86	2,813,002.68	2,459,079.67	1,809,605.05	1,652,023.62	1,518,045.08	1,218,110.92	1,966,853.20	1,197,764.64

## EXHIBIT 16

COMPARISON OF STATE GENERAL FUND TAX  
1929 - - - - 1938

	County Charge 1929	County Charge 1938	Reduction Under 1929	
			Amount	Percent
1. Ada	188,032.50	36,861.21	151,171.29	80.40
2. Adams	22,275.00	4,086.33	18,188.67	81.66
3. Bannock	143,347.50	30,654.26	112,693.24	78.62
4. Bear Lake	42,660.00	9,493.25	33,166.75	77.75
5. Benewah	46,372.50	5,796.22	40,576.28	87.50
6. Bingham	82,215.00	17,357.19	64,857.81	78.89
7. Blaine	30,375.00	6,713.32	23,661.68	77.90
8. Boise	15,120.00	3,176.10	11,943.90	78.99
9. Bonner	75,105.00	12,110.66	62,994.34	83.88
10. Bonneville	79,357.50	19,714.64	59,642.86	75.16
11. Boundary	26,190.00	5,804.30	20,385.70	77.84
12. Butte	13,545.00	2,208.99	11,336.01	83.69
13. Camas	15,772.50	3,166.03	12,606.47	79.93
14. Canyon	117,180.00	25,941.90	91,238.10	77.86
15. Caribou	22,792.50	5,625.79	17,166.71	75.32
16. Cassia	43,605.00	8,700.77	34,904.23	80.05
17. Clark	18,855.00	3,671.56	15,183.44	80.53
18. Clearwater	48,375.00	7,011.28	41,363.72	85.51
19. Custer	17,797.50	2,918.92	14,878.58	83.60
20. Elmore	43,785.00	8,774.65	35,010.35	79.96
21. Franklin	41,782.50	9,851.99	31,930.51	76.42
22. Fremont	43,357.50	8,723.29	34,634.21	79.88
23. Gem	22,387.50	5,120.77	17,266.73	77.13
24. Gooding	37,755.00	9,146.73	28,608.27	75.77
25. Idaho	65,385.00	12,621.45	52,763.55	80.70
26. Jefferson	43,650.00	8,779.41	34,870.59	79.89
27. Jerome	39,060.00	8,525.10	30,534.90	78.17
28. Kootenai	84,937.50	15,318.89	69,618.61	81.96
29. Latah	82,125.00	16,971.71	65,153.29	79.33
30. Lemhi	22,365.00	4,574.63	17,790.37	79.55
31. Lewis	37,215.00	7,515.30	29,699.70	79.81
32. Lincoln	29,205.00	6,186.53	23,018.47	78.82
33. Madison	34,177.50	6,289.60	27,887.90	81.60
34. Minidoka	37,642.50	8,060.57	29,581.93	78.59
35. Nez Perce	87,637.50	18,543.23	69,094.27	78.84
36. Oneida	25,965.00	4,753.25	21,211.75	81.69
37. Owyhee	25,380.00	4,872.23	20,507.77	80.80
38. Payette	27,315.00	5,801.16	21,513.84	78.76
39. Power	41,917.50	8,728.62	33,188.88	79.18
40. Shoshone	117,945.00	32,201.68	85,743.32	72.70
41. Teton	14,445.00	2,582.97	11,862.03	82.12
42. Twin Falls	128,970.00	30,319.45	98,650.55	76.49
43. Valley	23,670.00	4,189.05	19,480.95	82.30
44. Washington	42,952.50	8,106.30	34,846.20	81.13
	2,250,000.00	467,571.28	1,782,428.79	79.22

## EXHIBIT 17

TABULATION OF COMPARISONS OF ASSESSED  
VALUATION, GENERAL FUND TAX LEVY,  
FOR THE STATE OF IDAHO BY YEARS  
1917 to 1938, INCLUSIVE

	Total Assessed Valuation Used as Tax Base	Amount General Fund Tax Levy	General Fund Tax Levy Per \$100.00
1917	\$415,028,197.13	\$ 650,000.00	\$0.157
1918	444,857,675.00	978,686.89	.220
1919	468,121,167.00	2,000,000.00	.427
1920	489,060,493.76	1,726,383.54	.353
1921	499,471,287.00	1,800,000.00	.360
1922	502,305,903.81	1,800,000.00	.359
1923	482,792,897.48	1,575,000.00	.326
1924	481,479,694.99	1,575,000.00	.327
1925	480,173,408.58	1,675,000.00	.349
1926	478,686,743.94	1,675,000.00	.350
1927	477,865,521.96	2,350,000.00	.492
1928	482,690,645.55	2,350,000.00	.487
1929	482,065,981.07	2,250,000.00	.467
1930	486,604,395.25	2,250,000.00	.462
1931	430,174,660.62	2,250,000.00	.523
1932	407,913,547.17	1,929,478.00	.473
1933	379,952,342.27	1,250,000.00	.329
1934	372,250,127.13	1,147,982.48	.308
1935	374,123,758.14	1,000,000.00	.267
1936	374,403,434.59	757,498.88	.203
1937	381,106,978.05	1,500,000.00	.394
1938	389,642,733.55	467,571.28	.120

## EXHIBIT 18

OPERATION IN STATE BONDS  
FOR THE PERIOD OCTOBER 1, 1936 - SEPTEMBER 30, 1938

ISSUE	OPTION	SERIES	RATE	OUTSTANDING OCTOBER 1, 1936	ISSUED	PAID	OUTSTANDING SEPTEMBER 30, 1938
Capitol Building	Serial after 10 years	1919	4.75	270,000.00	---	180,000.00	90,000.00
Capitol Building Refunding	Serial	1925	4.25	225,000.00	---	50,000.00	175,000.00
Educational Institutions Improve- ments	10 - 20	1925	4.00	240,000.00	---	---	240,000.00
Idaho State Highway, 3rd Issue	Serial after 10 years	1919	4.75	59,000.00	---	39,000.00	20,000.00
Idaho State Highway Refunding 1st Issue	Serial	1925	4.25	43,000.00	---	8,000.00	35,000.00
Idaho State Highway Refunding 4th Issue	Serial	1931	4.25	260,000.00	---	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	---	94,000.00	141,000.00
Idaho State Institutions Improvement	2 - 20	1927	4.25	140,000.00	---	140,000.00	---
Lava Hot Springs Refunding	Serial after 5 years	1931	3.75	70,000.00	---	28,000.00	42,000.00
Lava Hot Springs Improvement	2 - 20	1925	4.25	26,000.00	---	---	26,000.00
State General Refunding	Serial	1925	4.25	32,500.00	---	8,000.00	24,500.00
State Hospital South Construction	2 - 20	1931	4.25	230,000.00	---	230,000.00	---
State Hospital South Construction	2 - 20	1927	3.50	---	270,000.00	---	270,000.00
State Hospital North Construction	2 - 20	1927	3.50	---	107,000.00	---	107,000.00
State School & Colony Construction	2 - 20	1927	3.50	---	125,000.00	---	125,000.00
TOTAL				2,230,500.00	502,000.00	1,037,000.00	1,695,500.00

## EXHIBIT 19

INVESTMENTS AND FARM LOANS, MADE BY ENDOWMENT FUNDS  
October 1, 1936 to September 30, 1938

Endowment Funds	Investments October 1, 1936	Purchased	Redeemed	Investments September 30, 1938
Agricultural College	610,797.21	176,350.00	147,543.12	639,594.09
Charitable Institutions	1,098,373.21	306,933.00	165,960.27	1,238,345.94
Normal School	554,654.45	124,900.00	104,808.39	574,746.06
Penitentiary	549,893.94	224,300.00	80,863.32	893,330.62
Public School	8,060,827.35	1,490,785.00	1,143,428.70	8,407,983.65
School Science	568,214.72	128,345.00	72,358.45	624,201.27
State Hospital South	271,670.10	101,875.00	62,007.21	311,537.89
University	918,046.32	194,092.00	129,232.71	982,845.61
TOTALS	12,632,267.30	2,746,580.00	1,906,262.17	13,472,585.13
County & City Bonds	459,311.00	142,500.00	57,711.00	544,100.00
*Farm Loans	1,557,898.38	58,750.00	460,208.87	1,156,479.51
School Bonds	7,240,957.92	835,290.00	1,018,342.30	7,055,905.62
State Bonds	636,000.00	502,000.00	370,000.00	768,000.00
U.S. Bonds & Treasury Notes	2,738,100.00	1,200,000.00	.00	3,938,100.00
TOTALS	12,632,267.30	2,746,580.00	1,906,262.17	13,472,585.13

OPERATIONS IN ENDOWMENT FUND INVESTMENTS  
AS TO CLASSIFICATION  
October 1, 1936 - September 30, 1938

\* The amount of \$460,208.87 shown as Farm Loans, Redeemed, is made up of the following:

Farm Loans Paid	310,114.68
Farm Loans Foreclosed	150,094.19
	<u>460,208.87</u>

## EXHIBIT 20

MISCELLANEOUS ACCOUNTS DUE FROM COUNTIES  
SEPTEMBER 30, 1938

COUNTY	STATE AND COUNTY LICENSES	MOTOR VEHICLE LICENSES	FEET ABATEMENT TAX	RIVER SURVEYS	TOTAL
Ada	112.00	168.50*	49.22		7.28*
Adams	15.00	307.91	177.00		499.91
Bannock	73.50	898.82		3,086.76	4,059.08
Bear Lake	41.00	2,396.66			2,437.66
Benewah	25.00	897.88			922.88
Bingham	71.50	98.28			169.78
Blaine	53.00	178.49			231.49
Boise	7.00	851.08			858.08
Bonner	30.50	190.98			221.48
Bonneville	68.50	935.66			1,004.16
Boundary	26.50	102.66			129.16
Butte	23.50	58.23			81.73
Camas	17.00	203.72			220.72
Canyon	71.00	2,621.73	1,080.54		3,773.27
Caribou	15.50	29.41			44.91
Cassia	40.50	392.31			432.81
Clark	10.00	76.84			86.84
Clearwater	21.50	358.57			380.07
Custer	12.50	166.42			178.92
Elmore	14.50	73.10			87.60
Franklin	43.50	103.36			146.86
Fremont	43.50	451.96			495.46
Gem	47.00	107.83			154.83
Gooding	37.00	1,631.82			1,668.82
Idaho	43.50	569.99			613.49
Jefferson	35.00	61.80			96.80
Jerome	38.00	89.83			127.83
Kootenai	44.00	726.48	524.54		1,295.02
Latah	44.50	103.15			147.65
Lemhi	26.00	202.32			228.32
Lewis	31.50	434.50			466.00
Lincoln	39.00	1,702.19			1,741.19
Madison	49.50	4,264.60			4,314.10
Minidoka	63.50	1,128.25			1,191.75
Nez Perce	95.50	203.73	987.42		1,286.65
Oneida	16.50	490.10			506.60
Owyhee	9.50	66.65			76.15
Payette	25.00	124.33	450.15		599.48
Power	26.00	77.78			103.78
Shoshone	45.50	168.55			214.05
Teton	11.00	524.16			535.16
Twin Falls	29.50	348.42	174.00		551.92
Valley	26.50	753.49			779.99
Washington	43.00	4,057.70	940.12		5,040.82
TOTALS	<u>\$1,663.00</u>	<u>\$29,063.24</u>	<u>\$4,382.99</u>	<u>\$3,086.76</u>	<u>\$38,195.99</u>

\* Over Paid

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