

NINETEENTH
BIENNIAL REPORT
OF THE
AUDITOR
OF THE
STATE OF IDAHO

STATE OF IDAHO
OFFICE OF THE GOVERNOR
BOISE



OCTOBER 1, 1926
SEPTEMBER 30, 1928

E. G. GALLET, State Auditor

LIST OF TERRITORIAL AND STATE AUDITORS OF IDAHO

TERRITORIAL AUDITORS

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

STATE AUDITORS

Silas W. Moody.....	1891-1892
Frank C. Ramsey.....	1893-1896
J. H. Anderson.....	1897-1898
Bartlett Sinclair.....	1899-1900
E. W. Jones.....	1901-1902
Theo. Turner.....	1903-1904
Robert S. Bragaw.....	1905-1908
S. D. Taylor.....	1909-1912
F. L. Huston.....	1913-1916
Clarence Van Deusen.....	1917-1918
E. G. Gallet.....	1919-1928

PERSONNEL OF THE STATE AUDITOR'S OFFICE

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

REPORT OF THE STATE AUDITOR

Hon. H. C. Baldridge,
Governor of the State of Idaho.

Dear Sir:—

Complying with the requirements of Section 141, Idaho Compiled Statutes, I submit herewith the nineteenth biennial report of this department for the period beginning October 1, 1926, and ending September 30, 1928.

In former reports of this department attention of the chief executive has been called to salient features of various laws in effect or proposed, together with such other matters as were deemed of such importance as to require the attention of the Legislature.

While I retain the belief that our revenue and taxation laws are susceptible of improvement, to point out the shortcomings of such laws would consume too much space in a report of this character. But I apprehend the several bodies that are studying the taxation question in Idaho will possibly have evolved a workable scheme that will at least tend to lighten the tax burden of the people of Idaho. A number of minor amendments to the laws that are believed necessary will be submitted to you later for presentation to the proper committees of the Legislature, should you consider them of sufficient importance.

TREASURY NOTES

Our law provides that when there are no funds available in the General Fund of the State with which to pay warrants drawn on such fund, the State Treasurer, on approval of the State Board of Examiners, is authorized to borrow money in anticipation of the collection of taxes, not exceeding in the principal sum 90% of the tax levy by the Legislature for State general purposes and not yet received by the State.

The loan is negotiated by the issuance and sale of treasury notes of the State, for fixed periods, not greater than twelve months, and bearing a rate of interest, payable at maturity, not to exceed 6%.

The State ad valorem tax levy for the years 1927-1928 was \$4,700,000.00, against which amount treasury notes could be sold for a sum aggregating \$4,230,000.00. During the former biennium it was found necessary to issue and sell \$3,000,000.00 in treasury notes; this biennium the State was not required to incur an indebtedness of this character in excess of \$2,000,000.00 and the treasurer negotiated and sold during such period notes as follows:

Date	Amount	Rate of Int.
April 15, 1927.....	\$750,000.00	3.60%
June 30, 1927.....	250,000.00	4.07%
April 15, 1928.....	600,000.00	3.98%
April 15, 1928.....	300,000.00	3.88%
April 15, 1928.....	100,000.00	3.50%

The amount of interest paid or to be paid on such treasury note issues was \$71,695.00. The law authorizes the State Treasurer to invest idle funds of the state in certain classes of securities which bear an interest rate of 4½% to 7% per annum. The present treasurer has wisely invested such funds principally in state warrants although some investments were made in county warrants.

In addition thereto the state depositories pay the State 2% per annum on daily balances of state funds in their possession. The total revenue received from such investments and deposits during the biennium was \$137,274.24, being \$65,579.24 in excess of the interest paid on treasury notes. Until the State is enabled to be placed upon a cash basis, I know of no better method of financing the state operations than the issuance and sale of treasury notes.

DELINQUENCIES

For the first time during my experience as State Auditor, I am able to advise you that there is not a single dollar due from any county to the State on account of state taxes for any preceding year or years. A number of the counties have at this time a surplus in their state fund which should operate to slightly reduced the state tax levy for the year 1928.

The situation, however, with respect to delinquent taxes carried by the various counties is not quite so favorable. The figures on the second Monday of January, 1926, were \$6,519,694.15, while on the second Monday of January, 1928, the amount had risen to \$6,575,357.73. Whenever these figures are presented to those who are inclined to study taxation methods, they naturally prompt the inquiry, "What is the cause thereof and what remedy should be applied?"

For a number of years last past the law provides that when taxes become delinquent, the property is struck off or belongs to the county and during such time a penalty of 10% attaches to all delinquent taxes plus a 2% penalty from date of delinquency. The county carries these items from year to year, or for a period of four years if no redemption is made, after which time tax deed is issued to the county and it is then subject to public sale by the board of county commissioners.

Under the law of 1913 a piece of property having attached thereto delinquent taxes would be sold by the taxing officers to any individual who desires to pay therefor any amount not less than the

original tax plus the penalty and interest. In the event of no sale, the property was struck off to the county. In either case a tax sale certificate was issued and those possessed by the county were always on sale at the county auditor's office for the amount specified therein plus accrued interest.

The owner of the property or any person interested during the period of redemption, which was two years, could redeem a certificate held either by the county or private individual upon the payment of the face value thereof with accrued interest.

I am of the opinion that had this law remained in effect, the amount of delinquent taxes that now litter the tax rolls of the various counties would have been an inconsequential item, the investment being a return that was sufficiently attractive to purchasers.

INHERITANCE TAX LAW

In former reports I called attention to the present inheritance tax law adopted in 1907, and which has remained without a single amendment to the present time. While it followed very closely the old California law, it appears to have been rather loosely drawn and there is great laxity with respect to the enforcement of it. Too many loop holes exist for the evasion of its provisions and the carelessness which prevails so far as its enforcement is concerned is startling.

In 1925 a proposed bill was drafted modifying and amending the law which would have enabled the State and those having to do with the administration of said law to secure better returns in the probate of estates. It passed the House almost unanimously but did not reach the Senate.

Not very long ago my attention was called to a certain estate in Idaho approximating in value \$300,000.00, which had been transferred by deed or other instruments by the owner immediately prior to his death, consequently there was no property to probate when he died and the State received no transfer tax. Until this law is amended and made more workable and some provision made for the supervision of the acts of all the probate judges, undoubtedly many estates subject to a transfer tax will escape payment thereof.

GEM IRRIGATION DISTRICT

STATE LAND RECLAMATION FUND

The above fund was created in 1923 by an appropriation of \$98,000.00 out of the General Fund, which was for the purpose of aiding in reclaiming state lands lying within the Gem Irrigation District. At the beginning of this biennium the constitutionality of the act

appropriating the money was before the Supreme Court of this State. Said Court had at one time held the act unconstitutional, but upon a rehearing of the matter, this opinion was reversed, the act held to be constitutional, and warrant was drawn to the Gem Irrigation District for the amount of the appropriation.

ASSESSMENT OF CAR COMPANIES

Numerous complaints are received from counties in the State relative to their inability to collect taxes upon the private car line companies. In my last report there was detailed the method of assessing car companies under the law, the amount of delinquent taxes that year being carried on the rolls of a number of the counties by reason of the assessment of such car lines and the lack of a remedy to compel payment of such taxes. Just recently I received a tax statement of one county against a certain company which was delinquent in its payment for the years 1924 to 1927, inclusive, amounting to over \$600.00. A number of other car companies are delinquent in varying amounts, and statements, notices and demands upon them are ignored. Not only do the counties derive no benefit from the assessment of companies who fail to pay but such counties are required to pay state taxes upon the valuation of each of these companies certified to them.

While in the main the law gives the counties an additional source of revenue and the delinquencies are exceptional cases, it appears to me that there should be provided some clear, definite procedure for the collection of all taxes assessed against private car lines. In a number of the western states the car lines are assessed and a fixed tax levy is made upon the assessed valuation, which is paid into the General Fund of the state. An examination of such laws and the adoption of a similar one in Idaho might be worthy of consideration.

COUNTY BUDGET

The Legislature in 1927 enacted the County Budget Law, which provided for a budget system for making and controlling county estimates, tax levies and expenditures, providing penalties for the violation thereof and prescribing the fiscal year for each county.

The law provides that each county officer in charge of an office, department, service or institution shall file with the county auditor before the second Monday in February of each year a detailed and itemized estimate of the proposed revenues from sources other than taxation and all expenditures required by such office, department, service or institution for the ensuing fiscal year. Upon receipt of such estimates the county auditor prepares the county budget, setting forth in detail and by various classifications the expenditures pro-

posed to be made and the receipts from sources other than taxation of each office, department, service or institution for the coming fiscal year. The budget is submitted to the county commissioners on the first Monday of March in each year, and that body considers the same in detail, making any deductions, additions or revisions they deem advisable and then publish notice that such tentative or preliminary budget is on file for inspection in the office of the clerk of the board of county commissioners. On the first Monday in April in each year the county commissioners then take final action on the budget, at which time any tax payer or officer may be heard with respect to any items of expense. Upon the conclusion of the hearing, the commissioners fix and determine each item of the budget separately and adopt the budget, which is filed in the office of the clerk of the board and a copy is transmitted to the State Auditor.

The act contains the proviso to the effect that the aggregate of expenditures authorized against any fund shall not exceed the estimated revenue to accrue to such fund during the ensuing fiscal year from sources other than taxation plus the revenue to be derived from taxes for such ensuing year. It also prohibits expenditures for any purpose in excess of the amount appropriated therefor by the budget and imposes penalties for incurring any obligations or drawing any warrants in excess of the appropriations.

Certain emergencies are defined by the law, upon the happening of which budgetary amounts may be exceeded and provisions made in the budget in the succeeding year for sufficient amounts to cover emergency warrants. It also authorizes the county commissioners in certain cases to declare that a special emergency exists which is not described in the act and gives the tax payers notice thereof and an opportunity to be heard for or against the expenditure of money for such alleged emergency.

The law became operative for the fiscal year commencing on the second Monday in April, 1928.

An analysis of the budgets on file indicate that a number of counties appropriated for current expense purposes an amount in excess of the total revenue that could be expected from miscellaneous sources and a maximum tax levy. In a few instances the excess of expenditures over receipts reached 25%. Insofar as the said counties are concerned, the budget law does not operate as a brake or limitation upon expenses, which is virtually a nullification of the law.

In this connection I would call your attention to Section 3213 of the Idaho Compiled Statutes as amended in 1923, limiting the amount of levy counties in the several classes can make for current expense purposes. A revision of the classification or a lessening of the spread between the maximum levies that can be made, might enable some of the weak counties to operate within their budget limitations.

POWER EXEMPTION LAW

In 1921 there was enacted an amendment to the law respecting tax exemptions, whereby there was exempted from taxation property of electric utilities to the extent that such property is used for furnishing power for pumping water for irrigation purposes on lands in the State of Idaho. The law requires the board of equalization, at the time of the assessment of the property of an electric utility, to determine the exemption it is entitled to, and reduce its assessment so that it will not be required to pay any taxes upon that portion of its property so exempt. Whatever saving in taxes is made by the utility on account of the exemption above mentioned, shall be credited annually for the year in which the exemption is made on the power bills to the consumers.

The tax collector of each county in which is situated property of any electric utility receiving an exemption, under the law, is required to transmit to the board of equalization tax statements showing the taxes payable by such utility in his county, and thereafter the board certifies to the Public Utilities Commission the aggregate savings in taxes effected in the several counties to such utility by reason of the exemption.

The utility must furnish said commission a list of all its power consumers with the amount of power used by each, and the commission then determines the credit to which each consumer is entitled, and directs the utility to credit upon its consumers' bills the amounts respectively determined to be due.

Any law exempting property from assessment necessarily reduces the taxable property in a county, and shifts to other property the burden of taxation theretofore borne by the property exempted. The discriminatory feature of this particular law is that while a county may lose \$200,000.00 in assessable value of some electric utility, and that every taxpayer's property is called upon to make up the shortage of revenue from the tax levy made on a reduced valuation, the owner of property who is an irrigation power user received a reduction in his power bill that more than offsets any increase in his taxes by reason of the increased levy due to loss of valuation in assessable property.

It is self-evident that if a county, especially one having a small valuation, loses \$200,000.00 of its assessable property, tax levies for county purposes must be increased on the remaining property in about the same ratio that the lost valuation bears to the county total value, and this similarly affects all the taxing units within the county.

Another feature of the law's operation is illustrated in the case of the utility having the largest number of irrigation power users, and that is that four counties served by the utility, each having suffered a loss in valuation by reason of the exemption provision, did

not have a single irrigation power user living therein, consequently there was no one to whom a reduction in his power bill could be allowed; whatever saving in taxes was effected to the power company by reason of reducing its valuation in said counties inured to the benefit of power users in other counties served by the company.

For example, in 1926, one county suffered a loss of power company valuation equivalent to \$8,043.00, in taxes, and this, too, a county having no power user living within it.

The most objectionable effect of the law to my mind is that it penalizes tax payers generally for the benefit of comparatively few other tax payers of a particular class, namely, irrigation power users only. No other power user is permitted to receive a reduction in his power bill. This law may be dangerously close to class legislation and might not stand the scrutiny of the Supreme Court.

In closing, I express my appreciation of the courtesy and assistance received from the several departments and officials in transacting state business that was of mutual interest; without exception all are imbued with the spirit of co-operation and helpfulness so essential to the successful handling of state affairs. To the Attorney General especially am I indebted for the many opinions and suggestions relative to our numerous duties.

I acknowledge with pleasure the efficient work of my office force. If the office is to be commended for the manner in which official business is despatched, credit is therefore due to my clerical force, whose zeal and interest make it possible to discharge the duties of the department in an acceptable manner.

Very respectfully yours,

E. G. GALLET, State Auditor.

SPECIAL FUNDS

ADJUTANT GENERAL'S CONTINGENT FUND

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

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

	Dr.	Cr.
Cash Receipts.....		\$222.55
Receipts by Transfers.....		36.00
Disbursements by Warrants.....	\$ 21.00	
Balance, September 30, 1928.....	237.55	
	<u>\$258.55</u>	<u>\$258.55</u>

AGRICULTURAL INSPECTION FUND

This fund consists of moneys received by the Department of Agriculture for all inspections of any kind or character made by said Department.

Expenditures therefrom are for meeting the expense incurred by the Department in making any or all inspections.

	Dr.	Cr.
Balance, October 1, 1926.....		\$ 2,680.30
Cash Receipts.....		157,845.73
Receipts by Transfers.....		58.00
Disbursements by Warrants.....	\$155,613.65	
Balance, September 30, 1928.....	4,970.38	
	<u>\$160,584.03</u>	<u>\$160,584.03</u>

ASSOCIATED EMPLOYERS' RECIPROCAL TRUST FUND

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

	Dr.	Cr.
Cash Receipts.....		\$2,319.37
Receipts by Transfers.....		3.99
Disbursements by Checks, State Treasurer.....	\$2,074.71	
Balance September 30, 1928.....	248.65	
	<u>\$2,323.36</u>	<u>\$2,323.36</u>

ATHLETIC FUND

The receipts into this fund consist of certain licenses or fees collected by the Athletic Commission from sparring and wrestling matches and similar exhibitions conducted by clubs, corporations or associations within the state.

The fund is expended under the direction of said commission for defraying its expenses and also for the promotion of clean athletics in the public schools.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 6,203.88
Cash Receipts.....		13,163.32
Disbursements by Warrants.....	\$ 16,457.67	
Balance September 30, 1928.....	2,909.34	
	\$ 19,367.01	\$ 19,367.01

BAR COMMISSION FUND

The legislature in 1923 passed an act creating a Board of Commissioners of the Idaho State Bar, consisting of three members, with power to determine, by rules, the qualifications and requirements for admission to practice and to conduct examinations of applicants.

A fee of \$5.00 was prescribed to be paid to the state treasurer by every member of the bar, the fund thereby created to be disbursed by order of the Board of Commissioners. In a test case brought to determine the question whether the legislature had made any appropriation of the funds paid to the state treasurer by reason of this law, it was held that the legislature had failed to appropriate the same for any purpose, but in 1925 a subsequent act was passed remedying the defect.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 6,068.50
Cash Receipts.....		6,065.00
Disbursements by Warrants.....	\$ 6,678.89	
Balance, September 30, 1928.....	5,454.61	
	\$ 12,133.50	\$ 12,133.50

BOISE LAW LIBRARY FUND

This fund consists of fees paid by attorneys and notaries residing in the following counties:

Adams, Ada, Blaine, Boise, Camas, Canyon, Elmore, Gem, Gooding, Lincoln, Minidoka, Owyhee, Payette, Twin Falls, Washington, and that part of Valley County which was not included in Idaho County.

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

This fund was abolished by the Legislature in 1927, and the balance therein transferred into the State Law Library Fund.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 120.88
Cash Receipts.....		1,362.70
Disbursements by Warrants.....	\$ 1,247.23	
Disbursements by Transfer.....	236.33	
	\$ 1,483.56	\$ 1,483.58

CAREY ACT TRUST FUND

This fund was created in 1895 through the acceptance by the State of Idaho of the conditions of the Federal Act passed August 18, 1894, relative to the reclamation of arid lands.

Receipts into this fund consist of forfeited cash guarantees, proceeds of sale

of works under forfeited contract, receipts from land sales, certain fees collected by the Department of Reclamation, and annual installments reimbursing fund for the contributions to the construction of governments works.

Whenever there is in the fund an amount in excess of \$50,000.00 it may be loaned by the Department of Public Investments upon the same class of securities as school funds are invested, and in addition thereto can be used for the purchase of county bonds.

This fund is used by the Department of Reclamation in defraying the expenses of that department and for the reclamation of arid lands.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 5,198.57
Cash Receipts.....		1,653.85
Disbursements by Warrants.....	\$ 522.81	
Balance September 30, 1928.....	6,329.61	
	\$ 6,852.42	\$ 6,852.42

CHAMBERLAIN-KAHN FUND

This fund is derived from appropriations made by the Federal Government to be used by the Department of Public Welfare in the prevention and control of venereal disease. Federal appropriations are made from year to year and apportioned among the various states upon the population percentage.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 25.88
Disbursements by Warrants.....	\$ 25.88	
	\$ 25.88	\$ 25.88

EDUCATIONAL INSTITUTIONS IMPROVEMENT FUND
1923-1924

This fund, created in 1923, consists of receipts from the three-eighths mill levy made in said year upon all taxable property of the state for the years 1923 and 1924.

It is used exclusively for erecting certain buildings and making improvements at the University, Technical Institute, Lewiston and Albion Normal Schools, and the Industrial Training School, being expended by the Department of Public Works. The proportion of the fund allocated to each institution is as follows: University, 55 per cent; Technical Institute, 31 per cent; Lewiston Normal School, 5 per cent; Albion Normal School, 4 per cent; Industrial Training School, 5 per cent.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 2,977.07
Disbursements by Warrants.....	\$ 2,977.07	
	\$ 2,977.07	\$ 2,977.07

EDUCATIONAL INSTITUTIONS IMPROVEMENT FUND, 1925

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 2,960.99
Disbursements by Warrants.....	\$ 2,167.99	
Disbursements by Transfers.....	618.80	
Balance, September 30, 1928.....	174.20	
	<u>\$ 2,960.99</u>	<u>\$ 2,960.99</u>

AGRICULTURAL COLLEGE ENDOWMENT FUND

Receipts into this fund are from the proceeds of the sale of land and timber from the 90,000 acres of land granted to the State of Idaho by the Federal Government, creating an endowment for an Agricultural College.

This is an irreducible fund and is invested by the Department of Public Investments in securities prescribed by law, namely, mortgages on improved farm lands in the state, United States, state and school district bonds and state warrants.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 301.57
Cash Receipts.....		227,512.92
Receipts by Transfers.....		822.66
Disbursements by Warrants.....	\$227,101.10	
Balance September 30, 1928.....	1,536.05	
	<u>\$228,637.15</u>	<u>\$228,637.15</u>

CHARITABLE INSTITUTIONS ENDOWMENT FUND

This fund is derived from the sale of the 150,000 acres of land granted by the government to the State of Idaho at the time of its admission into the Union, for the support of the various charitable, educational, penal and reformatory institutions.

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 1,260.75
Cash Receipts.....		444,900.24
Receipts by Transfers.....		21,833.95
Disbursements by Warrants.....	\$462,629.77	
Balance September 30, 1928.....	5,365.17	
	<u>\$467,994.94</u>	<u>\$467,994.94</u>

INSANE ASYLUM ENDOWMENT FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 8,084.75
Cash Receipts.....		47,054.64
Receipts by Transfers.....		1,178.56
Disbursements by Warrants.....	\$ 55,550.21	
Balance September 30, 1928.....	767.73	
	<u>\$ 56,317.94</u>	<u>\$ 56,317.94</u>

NORMAL SCHOOL ENDOWMENT FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 2,266.89
Cash Receipts.....		178,285.67
Receipts by Transfers.....		540.29
Disbursements by Warrants.....	\$178,946.01	
Disbursements by Transfers.....	300.00	
Balance September 30, 1928.....	1,846.84	
	<u>\$181,092.85</u>	<u>\$181,092.85</u>

PENITENTIARY ENDOWMENT FUND

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

This is also an irreducible fund.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 563.81
Cash Receipts.....		116,565.39
Receipts by Transfers.....		187.20
Disbursements by Warrants.....	\$116,986.08	
Balance September 30, 1928.....	330.32	
	<u>\$117,316.40</u>	<u>\$117,316.40</u>

PUBLIC BUILDING ENDOWMENT FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 39,029.27
Cash Receipts.....		10,037.37
Receipts by Transfers.....		1,217.90
Disbursements by Warrants.....	\$ 9,433.16	
Bonds Paid.....	25,000.00	
Balance September 30, 1928.....	15,851.38	
	<u>\$ 50,284.54</u>	<u>\$ 50,284.54</u>

PUBLIC SCHOOL ENDOWMENT FUND

Under the Idaho Admission Act, Sections 16 and 36 of all lands in the State are set aside for the support and maintenance of the common schools. This fund is made up from the receipts from the sales of said lands; 5 per cent of the proceeds of the sale of public lands in Idaho; escheated estates, unclaimed shares and

dividends of corporations; all other grants or donations made to the State for general educational purposes, and miscellaneous funds coming into the hands of public officers not otherwise apportioned by law.

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 35,922.70
Cash Receipts.....		2,118,772.06
Receipts by Transfers.....		117,820.47
Disbursements by Warrants.....	\$2,264,086.19	
Returned Checks.....	1,385.00	
Disbursements by Transfers.....	115.00	
Balance September 30, 1928.....	6,929.04	
	<u>\$2,272,515.23</u>	<u>\$2,272,515.23</u>

SCHOOL OF SCIENCE ENDOWMENT FUND

This fund is an irreducible fund and consists of receipts from the sale of the 100,000 acres of land granted by the Federal Government for the establishment of a scientific school under the Idaho Admission Act.

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 2,176.07
Cash Receipts.....		\$265,025.56
Cancelled Warrants.....		3.49
Receipts by Transfers.....		1,781.71
Disbursements by Warrants.....	\$262,571.35	
Disbursements by Transfers.....	3,000.00	
Balance September 30, 1928.....	3,415.48	
	<u>\$268,986.83</u>	<u>\$268,986.83</u>

UNIVERSITY ENDOWMENT FUND

This fund was created and is maintained by receipts from the sale of the 96,080 acres of land granted to the State by the Federal Government under the Idaho Admission Act.

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 20,997.97
Cash Receipts.....		249,674.65
Receipts by Transfers.....		33,768.17
Disbursements by Warrants.....	\$303,121.15	
Balance September 30, 1928.....	1,319.64	
	<u>\$304,440.79</u>	<u>\$304,440.79</u>

FARM MORTGAGE FUND

This fund was created in 1923 by an appropriation of \$25,000.00 of the General Fund, supplemented by an additional appropriation of \$65,000.00 in 1925, and \$150,000.00 in 1927, and is used in the payment of delinquent taxes, water assessments and expenses of mortgage foreclosure on lands and premises securing farm mortgages held by the state.

Receipts into the fund consist of reimbursements from mortgagors in payment

of amounts advanced for the above purposes, redemptions from foreclosure sales, and from the sale of lands taken by the state on foreclosure and afterwards sold, to the extent of moneys advanced for such purposes.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 3,146.78
Cash Receipts.....		55,588.79
Receipts by Cancelled Warrants.....		74.86
Receipts by Transfers.....		170,686.30
Disbursements by Warrants.....	\$223,046.17	
Returned Checks.....	100.00	
Balance September 30, 1928.....	6,350.56	
	<u>\$229,496.73</u>	<u>\$229,496.73</u>

FISH AND GAME FUND

This fund is maintained by receipts from the sale of fish and game licenses and permits; confiscations, fines and forfeitures, and proceeds from the sale of property of the department.

It is expended in defraying the salaries and expenses of the department and of the fish and game wardens and for the purpose of importing, propagating and protecting fish and game.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 54,837.72
Cash Receipts.....		394,327.17
Receipts by Cancelled Warrants.....		13.05
Receipts by Transfers.....		1,331.25
Disbursements by Warrants.....	\$338,778.42	
Returned Checks.....	33.64	
Disbursements by Transfers.....	11,000.00	
Balance September 30, 1928.....	100,697.13	
	<u>\$450,509.19</u>	<u>\$450,509.19</u>

FOREST PROTECTION FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 20,796.16
Cash Receipts.....		141,770.03
Disbursements by Warrants.....	\$118,579.08	
Disbursements by Transfers.....	22.30	
Balance September 30, 1928.....	43,964.86	
	<u>\$162,566.24</u>	<u>\$162,566.24</u>

FORESTERS' SPECIAL FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 207.05
Cash Receipts.....		10,559.17
Receipts by Transfers.....		2.90
Balance September 30, 1928.....	\$ 10,769.12	
	\$ 10,769.12	\$ 10,769.12

GAME WARDEN'S PREDATORY ANIMAL FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 3,332.82
Cash Receipts.....		542.00
Receipts by Transfers.....		11,000.00
Disbursements by Warrants.....	\$ 10,709.21	
Balance September 30, 1928.....	4,165.61	
	\$ 14,874.82	\$ 14,874.82

GEM IRRIGATION DISTRICT STATE LAND RECLAMATION FUND

This fund was created in 1923 by the Legislature appropriating the sum of \$98,000.00 out of the General Fund, to be expended by the State Board of Land Commissioners for the purpose of aiding in the reclamation of State lands lying within the Gem Irrigation District in Owyhee County.

The Act provided that the State Board of Land Commissioners shall pay out said sum of money only on the conditions that by the payment thereof the state shall be fully relieved of all obligations and demands by reason of past or future assessments heretofore levied, or hereafter to be levied on lands within the said district belonging to the state, or in which the state is interested by outstanding sale contracts.

The constitutionality of this Act was questioned, but the Supreme Court, on February 7, 1927, ruled the Act constitutional, and the amount appropriated for the Gem Irrigation District was paid to said District.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 98,000.00
Disbursements by Warrants.....	\$ 98,000.00	
	\$ 98,000.00	\$ 98,000.00

GENERAL FUND

The General Fund consists of moneys received into the state treasurer's office and not specially appropriated to any other fund. The principal sources of revenue are the annual ad valorem tax levied by the legislature, tax on insurance companies, interest on current funds in state depositories, license taxes, inheritance

taxes, fees of district courts and various other state department, license tax on express companies and fees and licenses collected by the Director of Insurance.

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 140,724.37
Cash Receipts.....		4,653,312.44
Receipts by Cancelled Warrants.....		2,920.97
Receipts by Transfers.....		79,793.81
Disbursements by Warrants.....	\$5,422,574.56	
Disbursements, Interest on Registered Warrants.....	96,219.17	
Returned Checks.....	6.10	
Accrued Interest paid on Bonds.....	64.00	
Disbursements by Transfers.....	166,407.34	
*Balance September 30, 1928.....		808,519.58
	\$5,685,271.17	\$5,685,271.17

*Overdraft.

GENERAL INTEREST AND SINKING FUND

This fund is derived from a tax levied for the payment of interest on and redemption of state bonds, and applies to those issues not otherwise specifically provided for.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 48,356.86
Cash Receipts.....		257,183.29
Receipts by Transfers.....		618.80
Bonds Paid.....	\$174,500.00	
Interest Coupons Paid.....	96,072.50	
Balance September 30, 1928.....	35,586.45	
	\$306,158.95	\$306,158.95

GLANDERS INDEMNITY FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 1,126.97
Cash Receipts.....		1,170.58
Balance September 30, 1928.....	\$ 2,297.55	
	\$ 2,297.55	\$2 2,297.55

HEADGATE CIRCULATING FUND

This fund was created in 1921 by an appropriation of \$25,000.00 out of the General Fund, and is used by the Department of Reclamation for installing headgates, control works and measuring devices for the users of the public waters of the state.

The expense of this work is repaid to the fund by the water users or by the county in which the works are located, upon statements or claims submitted by the Department of Reclamation.

This fund was abolished by the Legislature in 1927, and the balance therein transferred to the State General Fund.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 15,797.46
Cash Receipts.....		6,598.80
Receipts by Transfers.....		62.85
Disbursements by Transfers.....	\$ 22,459.11	
	\$ 22,459.11	\$ 22,459.11

HEYBURN PARK FUND

This fund was formerly known as the Department of Public Works Heyburn Park Fund, but in 1923 the Legislature directed that the balance in said fund be transferred to the Heyburn Park Fund. All money received on account of the park from the sales of concessions, hay, timber, or from rentals or from any other source, is credited to the fund.

Expenditures therefrom are for labor or expenses incidental to the operation, administration or improvement of the park, and for any other purposes for which the Legislature may appropriate the fund.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 39.17
Cash Receipts.....		2,857.42
Disbursements by Warrants.....	\$ 2,799.74	
Balance September 30, 1928.....	96.85	
	\$ 2,896.59	\$ 2,896.59

IDAHO STATE INSTITUTIONS IMPROVEMENT FUND, 1927

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

University of Idaho.....	\$ 75,000.00
Southern Branch, University of Idaho.....	50,000.00
Albion State Normal School.....	90,000.00
Idaho State Penitentiary.....	126,000.00
Northern Idaho Sanitarium.....	12,000.00
	\$353,000.00

	Dr.	Cr.
Cash Receipts.....		\$353,000.00
Disbursements by Warrants.....	\$267,346.23	
Balance September 30, 1928.....	85,653.77	
	\$353,000.00	\$353,000.00

INDUSTRIAL ADMINISTRATION FUND

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

For the present biennium there was appropriated out of this fund by the

Legislature the sum of \$48,080.05 for the purpose of paying the salaries and expenses of the Industrial Accident Board and its employees.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 55,198.81
Cash Receipts.....		52,927.59
Disbursements by Warrants.....	\$ 47,550.78	
Balance September 30, 1928.....	60,575.62	
	\$108,126.40	\$108,126.40

INDUSTRIAL SPECIAL INDEMNITY FUND

This fund was created in 1927, and consists of certain sums paid into the state treasury by employers equal to 2 per cent of the weekly compensation provided as special indemnities for certain injuries, and the interest earned on daily balances in said fund on deposit with state banks. The fund is used to pay compensation to injured employees sustaining permanent total disability for work after having sustained a partial disability.

	Dr.	Cr.
Cash Receipts.....		\$ 2,260.30
Receipts by Transfers.....		7.41
Balance September 30, 1928.....	\$ 2,267.71	
	\$ 2,267.71	\$ 2,267.71

IRRIGATION DISTRICT TRUST FUNDS

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

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

American Falls Reservoir District Trust Fund

	Dr.	Cr.
Cash Receipts.....		\$389,417.07
Receipts by Transfers.....		.50
Disbursements by Checks, State Treasurer.....	\$216,280.00	
Balance September 30, 1928.....	173,137.57	
	\$389,417.57	\$389,417.57

Mountain Home Irrigation District Trust Fund

	Dr.	Cr.
Cash Receipts.....		\$ 19,861.89
Bonds Paid.....	\$ 2,500.00	
Interest Coupons Paid.....	17,110.00	
Balance September 30, 1928.....	251.89	
	\$ 19,861.89	\$ 19,861.89

Hillsdale Irrigation District Trust Fund

	Dr.	Cr.
Balance October 1, 1926.....		\$ 499.42
Cash Receipts.....		27,890.63
Interest Coupons Paid.....	\$ 27,780.00	
Balance September 30, 1928.....	610.05	
	\$ 28,390.05	\$ 28,390.05

Sunnydell Irrigation District Trust Fund

	Dr.	Cr.
Balance October 1, 1926.....		\$ 687.42
Cash Receipts.....		10,518.84
Bonds Paid.....	\$ 7,000.00	
Interest Coupons Paid.....	1,229.83	
Balance September 30, 1928.....	2,976.43	
	\$ 11,206.26	\$ 11,206.26

Sunnydell Irrigation District. U. S. Storage Trust Fund

	Dr.	Cr.
Balance October 1, 1926.....		\$ 93.18
Cash Receipts.....		2,386.22
Disbursements by Checks, State Treasurer.....	\$ 1,942.43	
Balance September 30, 1928.....	536.97	
	\$ 2,479.40	\$ 2,479.40

AGRICULTURAL COLLEGE FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 171.00
Cash Receipts.....		70,216.89
Receipts by Transfers.....		2,415.28
Disbursements by Warrants.....	\$ 71,487.83	
Disbursements by Transfers.....	9.00	
Balance September 30, 1928.....	1,306.34	
	\$ 72,803.17	\$ 72,803.17

ALBION NORMAL SCHOOL FUND

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 10,424.27
Receipts by Transfers.....		45,025.12
Disbursements by Warrants.....	\$ 52,916.61	
Balance September 30, 1928.....	2,532.78	
	\$ 55,449.39	\$ 55,449.39

CHARITABLE INSTITUTIONS FUND

This fund is derived from the interest on loans and investments of the Charitable Institutions Endowment Fund created by the grant of 150,000 acres of land to the State at the time of its admission into the Union, for the support of the various charitable, penal, educational and reformatory institutions, also from rentals of said lands and interest on deferred payments on the purchase price of such lands sold.

This fund is apportioned to the aforesaid institutions on the following percentage basis:

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

	Dr.	Cr.
Cash Receipts.....		\$117,231.68
Receipts by Transfers.....		6,138.56
Disbursements by Warrants.....	\$ 1,225.67	
Disbursements by Transfers.....	122,144.57	
	\$123,370.24	\$123,370.24

DEAF AND BLIND SCHOOL FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 4,985.95
Receipts by Transfers.....		4,060.28
Disbursements by Warrants.....	\$ 4,140.36	
Balance September 30, 1928.....	4,905.87	
	\$ 9,046.23	\$ 9,046.23

IDAHO INDUSTRIAL TRAINING SCHOOL FUND

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

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 28,963.76
Receipts by Transfers.....		34,481.15
Disbursements by Warrants.....	\$ 49,630.48	
Balance September 30, 1928.....	13,814.43	
	\$ 63,444.91	\$ 63,444.91

IDAHO TECHNICAL INSTITUTE FUND

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

funds, rentals of the charitable institutions' land; and interest on deferred payments for the land sold.

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

The Legislature in 1927 changed the name of the Institution to the Southern Branch, University of Idaho, which necessitated a change in the name of the above mentioned fund, which is now known as the Southern Branch, University of Idaho Fund.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 25,369.23
Receipts by Transfers.....		7,365.50
Cancelled Warrants.....		35.73
Disbursements by Warrants.....	\$ 27,028.01	
Balance to Southern Branch University of Idaho Fund.....	5,742.45	
	<u>\$ 32,770.46</u>	<u>\$32,770.46</u>

INSANE ASYLUM FUND

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 540.73
Cash Receipts.....		35,022.07
Receipts by Transfers.....		1,132.76
Disbursements by Warrants.....	\$ 36,029.17	
Balance September 30, 1928.....	666.39	
	<u>\$ 36,695.56</u>	<u>\$ 36,685.56</u>

LEWISTON NORMAL SCHOOL FUND

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 36,643.15
Receipts by Transfers.....		45,025.13
Disbursements by Warrants.....	\$ 76,902.87	
Balance September 30, 1928.....	4,765.41	
	<u>\$ 81,668.28</u>	<u>\$ 81,668.28</u>

NORMAL SCHOOL FUND

Receipts into this fund are from interest on loans of the Normal School Endowment Fund, interest on payments on the purchase price of said Normal School lands, and from rental of lands belonging to the Normal School Endowment.

This fund is used for the support and maintenance of the Albion and Lewiston Normal Schools, being divided equally between the two schools.

	Dr.	Cr.
Cash Receipts.....		\$ 87,350.79
Receipts by Transfers.....		2,699.46
Disbursements by Transfers.....	\$ 90,050.25	
	<u>\$ 90,050.25</u>	<u>\$ 90,050.25</u>

NORTHERN IDAHO SANITARIUM FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 288.83
Receipts by Transfers.....		32,481.22
Disbursements by Warrants.....	\$ 32,188.53	
Balance September 30, 1928.....	581.52	
	<u>\$ 32,770.05</u>	<u>\$ 32,770.05</u>

PENITENTIARY FUND

This fund consists of interest on loans of the Penitentiary Endowment Fund; interest on deferred payments of the purchase price of Penitentiary land, rentals therefrom and receipts from the employment of convict labor, except money received from articles manufactured for sale.

The fund is used for the support and maintenance of the Penitentiary.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 1,295.54
Cash Receipts.....		65,892.81
Receipts by Transfers.....		640.74
Disbursements by Warrants.....	\$ 67,605.25	
Balance September 30, 1928.....	223.84	
	<u>\$ 67,829.09</u>	<u>\$ 67,829.09</u>

PUBLIC SCHOOL FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 82,741.70
Cash Receipts.....		1,171,459.71
Cancelled Warrants.....		2.78
Receipts by Transfers.....		78,443.08
Disbursements by Warrants.....	\$1,230,030.51	
Returned Checks.....	1,216.80	
Disbursements by Transfers.....	1,120.65	
Balance September 30, 1928.....	100,279.31	
	<u>\$1,332,647.27</u>	<u>\$1,332,647.27</u>

SCHOOL OF SCIENCE FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 1,233.75
Cash Receipts.....		52,593.31
Cancelled Warrants.....		35
Receipts by Transfers.....		6,780.49
Disbursements by Warrants.....	\$ 57,935.09	
Disbursements by Transfers.....	2,388.61	
Balance September 30, 1928.....	284.20	
	<u>\$ 60,607.90</u>	<u>\$ 60,607.90</u>

SOLDIERS' HOME FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 168.54
Receipts by Transfers.....		20,660.52
Disbursements by Warrants.....	\$ 20,378.30	
Balance September 30, 1928.....	450.76	
	<u>\$ 20,829.06</u>	<u>\$ 20,829.06</u>

SOUTHERN BRANCH, UNIVERSITY OF IDAHO FUND

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

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

The fund is used in support and maintenance of the Southern Branch, University of Idaho.

	Dr.	Cr.
Balance from Idaho Technical Institution Fund.....		\$ 5,742.45
Receipts by Transfers.....		25,115.65
Disbursements by Warrants.....	\$ 19,646.27	
Balance September 30, 1928.....	11,211.83	
	<u>\$ 30,858.10</u>	<u>\$ 30,858.10</u>

UNIVERSITY FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 1,553.29
Cash Receipts.....		78,157.94
Receipts by Transfers.....		9,912.25
Disbursements by Warrants.....	\$ 86,746.04	
Disbursements by Transfers.....	2,125.00	
Balance September 30, 1928.....	752.44	
	<u>\$ 89,623.48</u>	<u>\$ 89,623.48</u>

LAVA HOT SPRINGS FUND

This fund was created in 1913, and consists of all moneys received from leases, rentals, fees and bathing facilities at the Springs.

In 1927 the Legislature appropriated from such revenue for the years 1927-1928 the sum of \$33,550.00 for the maintenance, operation, improvements and repairs of the property during said biennium.

The present law provides that all moneys in said fund over and above the amounts specifically appropriated from time to time for maintenance, operation, improvements and repairs to the grounds and buildings and bathing facilities should be deemed net revenues, and such revenues paid into the Lava Hot Springs Sinking Fund for the payment of interest on and redemption of the \$70,000.00 Lava Hot Springs Bond issue authorized in 1921 and the \$35,000.00 bond issue authorized in 1925.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 8,498.92
Cash Receipts.....		31,550.15
Disbursements by Warrants.....	\$ 30,171.08	
Interest paid on Registered Warrants.....	20.68	
Disbursements by Transfers.....	7,040.35	
Balance September 30, 1928.....	2,816.96	
	<u>\$ 40,049.07</u>	<u>\$ 40,049.07</u>

LAVA HOT SPRINGS SINKING FUND

The receipts into this fund are from net revenues arising from the operation of the bath houses and bathing facilities at Lava Hot Springs.

The fund was created for the purpose of paying the interest on the outstanding bonds and the principal of said bonds as they mature.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 11,613.82
Receipts by Transfers.....		7,040.35
Interest Coupons Paid.....	\$ 10,570.00	
Balance September 30, 1928.....	8,084.17	
	<u>\$ 18,654.17</u>	<u>\$ 18,654.17</u>

LEWISTON LAW LIBRARY FUND

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

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

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

This fund was abolished by the Legislature in 1927 and the balance therein transferred to the State Law Library Fund.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 3,962.03
Cash Receipts.....		850.82
Disbursements by Warrants.....	\$ 956.11	
Disbursements by Transfer.....	3,856.74	
	\$ 4,812.85	\$ 4,812.85

LOAN EXPENSE FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 3,772.77
Cash Receipts.....		14,048.50
Cancelled Warrants.....		18.10
Disbursements by Warrants.....	\$ 9,153.22	
Balance September 30, 1928.....	8,686.15	
	\$ 17,839.37	\$ 17,839.37

NATIONAL FOREST RESERVE FUND

This money is received under Federal Statute, which provides that 25 per cent of all money received from each Forest Reserve during any fiscal year shall be paid at the end thereof by the Secretary of the Treasury to the State in which said Reserve is situated.

The State Treasurer is required by law to keep separate account of the sums received from each Reserve, and to apportion the same among the several counties in which such Forest Reserves are situated, in proportion to the area of such Reserve in each county, as soon after the receipt thereof as such apportionment can be made.

This money is apportioned by the County Treasurer as follows: 75 per cent to the General Road Fund of the county, and 25 per cent to the Common School Fund of the county, provided that when any portion of a Forest Reserve is embraced within the boundary of a Highway District or a Good Roads District, the County Treasurer shall apportion the 75 per cent between the General Road Fund of the County and such district in proportion to the area of such Forest Reserve within said district.

	Dr.	Cr.
Cash Receipts.....		\$331,619.03
Disbursements by Warrants.....	\$331,619.03	
	\$331,619.03	\$331,619.03

PENITENTIARY IMPROVEMENT FUND

This fund was created in 1923, the source of its receipts being all moneys obtained from the employment of convicts in the manufacture of articles for sale.

It is disbursed by the State Prison Commission in the payment of sums credited to convicts on account of their labor, for the construction of buildings and expenses of the said Penitentiary other than the operation thereof, and for payment of the Idaho State Penitentiary Improvement bonds of 1911 and 1913 and the interest thereon.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 4,161.48
Receipts by Transfers.....		46,000.00
Disbursements by Warrants.....	\$ 27,369.77	
Balance September 30, 1928.....	22,791.71	
	\$ 50,161.48	\$ 50,161.48

PENITENTIARY LIBRARY FUND

This fund consists of fees received from admission of visitors to the Penitentiary and is used in the purchase of books, papers, and periodicals for use in the prisoners' library.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 1,027.13
Cash Receipts.....		1,214.00
Cancelled Warrants.....		3.00
Disbursements by Warrants.....	\$ 1,530.55	
Balance September 30, 1928.....	713.58	
	\$ 2,244.13	\$ 2,244.13

PEST ABATEMENT FUND

The Legislature in 1923 appropriated from the General Fund of the State \$5,000.00 in order to create this fund, which is a revolving or circulating one. It is used in eradicating pests and pest-infected orchards, vines, trees or plants, and in disinfecting or destroying same.

The expense incurred in so doing is a charge against the property owner, and if not paid within 30 days, is certified by the Department of Agriculture to the tax collector of the county wherein the property is situated, and is added to the taxes on the assessment roll, and collected in the same manner as other taxes. All money received in reimbursement of expenses incurred is credited to the fund, which is handled under the supervision of the Commissioner of Agriculture.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 1,175.73
Cash Receipts.....		645.16
Disbursements by Warrants.....	\$ 1,626.48	
Balance September 30, 1928.....	194.41	
	\$ 1,820.89	\$ 1,820.89

POCATELLO LAW LIBRARY FUND

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

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

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

This fund was abolished by the Legislature in 1927 and the balance therein transferred to the State Law Library Fund.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 3,085.25
Cash Receipts.....		952.00
Cancelled Warrants.....		20.00
Disbursements by Warrants.....	\$ 734.50	
Disbursements by Transfers.....	3,322.75	
	<u>\$ 4,057.25</u>	<u>\$ 4,057.25</u>

PREDATORY ANIMAL FUND

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

This fund was abolished by the Legislature in 1927, and after payment of all lawful claims accrued thereon, the balance was transferred to the State General Fund.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 14,360.62
Cash Receipts.....		37,363.11
Receipts by Cancelled Warrants.....		2,587.50
Disbursements by Warrants.....	\$ 48,340.90	
Disbursements by Transfers.....	5,970.33	
	<u>\$ 54,311.23</u>	<u>\$ 54,311.23</u>

PUBLIC BUILDING INTEREST AND SINKING FUND

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

	Dr.	Cr.
Balance October 1, 1926.....		\$118,823.41
Cash Receipts.....		150,384.00
Bonds paid.....	\$ 25,000.00	
Interest Coupons paid.....	124,832.50	
Balance September 30, 1928.....	119,374.91	
	<u>\$269,207.41</u>	<u>\$269,207.41</u>

REVOLVING FUNDS

Under the provisions of Section 243 of the Compiled Statutes a revolving fund may be created by the State Board of Examiners for any state officer, department, board, or institution. A requisition for such fund is presented to the Board and when granted the officer having the disbursement of said fund files a surety bond for the amount thereof. Thereupon the State Auditor draws his warrant upon the Treasurer who places the amount in the revolving fund of the disbursing officer. The warrant is drawn on the General Fund of the State except where the department, board, or institution has an interest fund or some other special fund available, in which case the warrant is drawn thereon.

The fund is drawn upon by sight drafts which are paid by the Treasurer upon presentation and charged to the revolving fund and then filed in the office of the State Auditor who makes a similar charge. The disbursing officer files a monthly

statement of account, listing each sight draft drawn and also a claim supported by proper receipts, covering the amount of cash actually paid out by him during the month. When this claim is allowed by the Board of Examiners, warrant is drawn on the proper fund or appropriation in favor of the State Treasurer as assignee of the claimant and by said officer placed to the credit of the revolving fund.

Agricultural Department

	Dr.	Cr.
Balance October 1, 1926.....		\$ 931.51
Cash Receipts.....		26,795.53
Disbursements by Sight Drafts.....	\$ 26,291.85	
Balance September 30, 1928.....	1,435.19	
	<u>\$ 27,727.04</u>	<u>\$ 27,727.04</u>

Albion Normal School

	Dr.	Cr.
Balance October 1, 1926.....		\$ 592.44
Cash Receipts.....		31,994.49
Disbursements by Sight Drafts.....	\$ 31,218.61	
Balance September 30, 1928.....	1,368.32	
	<u>\$ 32,586.93</u>	<u>\$ 32,586.93</u>

Attorney General

	Dr.	Cr.
Balance October 1, 1926.....		\$ 93.83
Cash Receipts.....		4,743.07
Disbursements by Sight Drafts.....	\$ 3,955.43	
Disbursements by Transfer.....	500.00	
Balance September 30, 1928.....	381.47	
	<u>\$ 4,836.90</u>	<u>\$ 4,836.90</u>

Board of Education

	Dr.	Cr.
Balance October 1, 1926.....		\$ 185.96
Cash Receipts.....		1,111.68
Disbursements by Sight Drafts.....	\$ 1,092.92	
Balance September 30, 1928.....	204.72	
	<u>\$ 1,297.64</u>	<u>\$ 1,297.64</u>

Bureau of Insurance

	Dr.	Cr.
Balance October 1, 1926.....		\$ 392.70
Cash Receipts.....		3,184.44
Disbursements by Sight Drafts.....	\$ 3,400.89	
Balance September 30, 1928.....	176.25	
	<u>\$ 3,577.14</u>	<u>\$ 3,577.14</u>

Bureau of Public Accounts

	Dr.	Cr.
Cash Receipts.....		\$ 832.97
Disbursements by Sight Drafts.....	\$ 351.55	
Balance September 30, 1928.....	481.42	
	<u>\$ 832.97</u>	<u>\$ 832.97</u>

Deaf and Blind School

	Dr.	Cr.
Balance October 1, 1926.....		\$ 300.60
Cash Receipts.....		7,136.23
Disbursements by Sight Drafts.....	\$ 6,800.53	
Disbursements by Transfer.....	500.00	
Balance September 30, 1928.....	136.30	
	\$ 7,436.83	\$ 7,436.83

District Court
(B. S. Varian, Judge 7th District)

	Dr.	Cr.
Cash Receipts.....		\$ 1,290.50
Disbursements by Sight Drafts.....	\$ 825.00	
Balance September 30, 1928.....	465.50	
	\$ 1,290.50	\$ 1,290.50

Historical Society

	Dr.	Cr.
Balance October 1, 1926.....		\$ 150.00
Cash Receipts.....		225.00
Disbursements by Sight Drafts.....	\$ 225.00	
Balance September 30, 1928.....	150.00	
	\$ 375.00	\$ 375.00

Industrial Accident Board

	Dr.	Cr.
Balance October 1, 1926.....		\$ 644.77
Cash Receipts.....		5,722.70
Disbursements by Sight Drafts.....	\$ 6,132.71	
Balance September 30, 1928.....	234.76	
	\$ 6,367.47	\$ 6,367.47

Industrial Training School

	Dr.	Cr.
Balance October 1, 1926.....		\$ 1,311.28
Cash Receipts.....		21,039.69
Disbursements by Sight Drafts.....	\$ 16,592.01	
Disbursements by Transfers.....	4,000.00	
Balance September 30, 1928.....	1,758.96	
	\$ 22,350.97	\$ 22,350.97

Law Enforcement

	Dr.	Cr.
Cash Receipts.....		\$178,332.83
Disbursements by Sight Drafts.....	\$178,274.58	
Balance September 30, 1928.....	58.25	
	\$178,332.83	\$178,332.83

Land Commissioner

	Dr.	Cr.
Balance October 1, 1926.....		\$ 181.02
Cash Receipts.....		5,547.42
Disbursements by Sight Drafts.....	\$ 5,506.00	
Balance September 30, 1928.....	222.44	
	\$ 5,728.44	\$ 5,728.44

Lewiston Normal

	Dr.	Cr.
Balance October 1, 1926.....		\$ 553.54
Cash Receipts.....		22,725.52
Disbursements by Sight Drafts.....	\$ 20,296.81	
Disbursements by Transfers.....	1,500.00	
Balance September 30, 1928.....	1,482.25	
	\$ 23,279.06	\$ 23,279.06

Northern Idaho Sanitarium

	Dr.	Cr.
Balance October 1, 1926.....		\$ 212.59
Cash Receipts.....		4,707.57
Disbursements by Sight Drafts.....	\$ 4,421.57	
Balance September 30, 1928.....	498.59	
	\$ 4,920.16	\$ 4,920.16

Pocatello Law Library

	Dr.	Cr.
Balance October 1, 1926.....		\$ 500.00
Disbursements by Transfers.....	\$ 500.00	
	\$ 500.00	\$ 500.00

Public Welfare

	Dr.	Cr.
Balance October 1, 1926.....		\$ 1,669.02
Cash Receipts.....		2,174.53
Disbursements by Sight Drafts.....	\$ 1,843.55	
Disbursements by Transfers.....	2,000.00	
	\$ 3,843.55	\$ 3,843.55

Public Works

	Dr.	Cr.
Balance October 1, 1926.....		\$ 4,304.23
Cash Receipts.....		138,414.66
Disbursements by Sight Drafts.....	\$140,055.11	
Balance September 30, 1928.....	2,663.78	
	\$142,718.89	\$142,718.89

Public Utilities

	Dr.	Cr.
Cash Receipts.....		\$ 8,002.55
Disbursements by Sight Drafts.....	\$ 7,398.02	
Balance September 30, 1928.....	604.53	
	\$ 8,002.55	\$8,002.55

Reclamation

	Dr.	Cr.
Cash Receipts.....		\$ 3,468.90
Disbursements by Sight Drafts.....	\$ 2,833.57	
Balance September 30, 1928.....	635.33	
	\$ 3,468.90	\$ 3,468.90

Secretary of State

	Dr.	Cr.
Balance October 1, 1926.....		\$ 162.94
Cash Receipts.....		2,752.88
Disbursements by Sight Drafts.....	\$ 2,378.44	
Disbursements by Transfers.....	500.00	
Balance September 30, 1928.....	37.38	

\$ 2,915.82 \$ 2,915.82

State Insurance

	Dr.	Cr.
Balance October 1, 1926.....		\$ 11,967.94
Cash Receipts.....		\$635,994.53
Disbursements by Sight Drafts.....	\$620,677.30	
Disbursements by Transfers.....	25,000.00	
Balance September 30, 1928.....	2,285.17	
	\$647,962.47	\$647,962.47

Supreme Court

	Dr.	Cr.
Balance October 1, 1926.....		\$ 581.56
Cash Receipts.....		3,551.68
Disbursements by Sight Drafts.....	\$ 3,463.37	
Balance September 30, 1928.....	669.87	
	\$ 4,133.24	\$ 4,133.24

Superintendent of Public Instruction

	Dr.	Cr.
Balance October 1, 1926.....		\$ 496.76
Cash Receipts.....		3,185.11
Disbursements by Sight Drafts.....	\$ 2,753.42	
Disbursements by Transfers.....	500.00	
Balance September 30, 1928.....	428.45	
	\$ 3,681.87	\$ 3,681.87

Southern Branch, University of Idaho

	Dr.	Cr.
Balance October 1, 1926.....		\$ 2,516.26
Cash Receipts.....		36,781.89
Disbursements by Sight Drafts.....	\$ 35,241.11	
Disbursements by Transfers.....	3,000.00	
Balance September 30, 1928.....	1,057.04	
	\$ 39,298.15	\$ 35,298.15

BUREAU OF SUPPLIES REVOLVING FUND

This fund was created in 1923 by an appropriation of five thousand dollars being made by the Legislature out of the general fund. The purpose of its use was the purchase of supplies and equipment by the bureau for the various offices, departments and institutions, expenditures out of the fund to be reimbursed by warrants on appropriations of the respective offices, departments and institutions being deposited with the State Treasurer and credited to the fund.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 5,000.00
Cash Receipts.....		7,163.95
Disbursements by Sight Drafts.....	\$ 7,189.10	
Balance September 30, 1928.....	4,974.85	
	\$ 12,163.95	\$ 12,163.95

SHEEP INSPECTION FUND

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

The receipts into this fund are from a special tax on sheep, fixed by the State Board of Sheep Commissioners and certified to each county of the State, not to exceed eight mills on the dollar on all sheep assessed in the respective counties, together with such appropriations as the Legislature may make from time to time. The amount appropriated out of the General Fund in 1927 was \$10,000.00. The fees collected by the Board are credited to this fund.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 21,043.64
Cash Receipts.....		24,935.56
Receipts by Transfers.....		10,000.00
Disbursements by Warrants.....	\$ 40,142.08	
Disbursements by Transfers.....	124.91	
Balance September 30, 1928.....	15,712.21	
	\$ 55,979.20	\$ 55,979.20

SHEPPARD-TOWNER FUND

This is a Federal Trust Fund created in 1921, consisting of a stated amount appropriated by the Federal Government to each state annually for the purpose of promoting the welfare and hygiene of maternity and infancy.

The law provides that any State making an appropriation to co-operate with the Government in this character of work shall receive a proportionate amount from the United States Treasury.

This money is expended under the direction of the Department of Public Welfare. The Government money is handled through the above named fund, while the State appropriation appears elsewhere in this report under the title "Accounts with Appropriations," Department of Public Welfare, Child Hygiene.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 856.46
Cash Receipts.....		17,286.64
Cancelled Warrants.....		68.30
Receipts by Transfers.....		28.57
Disbursements by Warrants.....	\$ 15,959.01	
Disbursements by Check, State Treasurer.....	55.50	
Balance September 30, 1928.....	2,225.46	
	\$ 18,239.97	\$ 18,239.97

SOLDIERS' HOME FEDERAL AID FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 11.30
Cash Receipts.....		17,490.00
Disbursements by Warrants.....	\$ 17,498.05	
Balance September 30, 1928.....	3.25	
	\$ 17,501.30	\$ 17,501.30

SOUTHERN IDAHO STATE DEMONSTRATION FARM FUND

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

It is used in paying all expenses incidental to the improvement, maintenance and operation of the Farm. An appropriation of \$15,500.00 was made from the General Fund in 1927 as a nucleus of the fund. Expenditures from the appropriation appear in this report in "Disbursements from Appropriations out of the General Fund."

	Dr.	Cr.
Cash Receipts.....		\$ 615.44
Disbursements by Warrants.....	\$ 595.25	
Balance September 30, 1928.....	20.19	
	\$ 615.44	\$ 615.44

STATE ASYLUM AND SANITARIUM FUND

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

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 5,110.76
Cash Receipts.....		589.76
Cancelled Warrants.....		.12
Disbursements by Warrants.....	\$ 337.36	
Disbursements by Transfers.....	211.52	
Balance September 30, 1928.....	5,151.76	
	\$ 5,700.64	\$ 5,700.64

STATE HIGHWAY FUND

This fund consists of moneys received from counties for the registration of motor vehicles; fines, penalties and forfeitures for violation of road laws; donations to the State from any source for the construction and improvement of highways; all funds received from the Federal Government or local boards under joint contracts for the construction of highways; all moneys received from gasoline tax and any other funds which have heretofore or may hereafter be provided by law for the construction and improvement of state highways.

The fund is used in defraying the expense of constructing and maintaining state highways.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 216,247.81
Cash Receipts.....		7,802,710.11
Receipts by Cancelled Warrants.....		468.21
Receipts by Transfers.....		166.40
Disbursements by Warrants.....	\$7,889,957.14	
Returned Checks.....	36,405.25	
Disbursements by Transfer.....	1,340.50	
Balance September 30, 1928.....	91,889.70	
	\$8,019,592.59	\$8,019,592.59

STATE HIGHWAY REDEMPTION FUND, SECOND ISSUE

Chapter 64, 1917 Session Laws, as amended by Chapter 50, 1919 Session Laws, provided for the issuance and sale of \$1,000,000.00 of State Highway Bonds, to be used in paying a portion of the cost of laying out, surveying and constructing a system of state highways; and fixed a levy of two-tenths of a mill upon each dollar in value of taxable property to create a fund for the payment of the principal and interest upon said bonds.

	Dr.	Cr.
Balance October 1, 1926.....		\$397,843.16
Cash Receipts.....		197,366.78
Receipts by Transfers.....		76.27
Bonds Paid.....	\$495,500.00	
Interest Coupons Paid.....	58,086.15	
Balance September 30, 1928.....	41,700.06	
	\$595,286.21	\$595,286.21

STATE HIGHWAY REDEMPTION FUND, THIRD ISSUE

Chapter 49, 1919 Session Laws, authorized the issuance and sale of \$200,000.00 of State Highway Bonds for the purpose of paying a portion of the cost of laying out, surveying and constructing a system of State Highways, and fixed a levy of 4-100 of one mill upon each dollar in value of the taxable property to create a fund for the payment of the interest coupons on said bonds and the principal as they become due.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 68,746.33
Cash Receipts.....		38,556.04
Receipts by Transfers.....		48.64
Interest Coupons Paid.....	\$ 18,976.25	
Balance September 30, 1928.....	88,374.76	
	\$107,351.01	\$107,351.01

STATE HIGHWAY REDEMPTION FUND, FOURTH ISSUE

At the general election held in November 1920, the electors of the State authorized the issuance of \$2,000,000.00 of Highway Bonds, for laying out, surveying and constructing state highways.

A tax of four-tenths of one mill upon each dollar in value of the taxable property in the State was levied by the Legislature in 1919 to meet the principal and pay the interest on said bonds as the same become due or mature.

	Dr.	Cr.
Balance October 1, 1926.....		\$299,010.61
Cash Receipts.....		390,221.17
Interest Coupons Paid.....	\$199,925.00	
Balance September 30, 1928.....	489,306.78	
	\$689,231.78	\$689,231.78

STATE INSTITUTIONS IMPROVEMENT FUND, 1921

This fund is derived from a bond issue authorized in 1921 for the purpose of erecting and equipping certain buildings at the Idaho Insane Asylum, Northern Idaho Sanitarium and the Idaho State Sanitarium. The total bond issue was \$238,500.00, and was apportioned among the above named institutions as follows:

Idaho Insane Asylum.....	\$108,000
Northern Idaho Sanitarium.....	105,000
Idaho State Sanitarium.....	25,500

	Dr.	Cr.
Balance October 1, 1926.....		\$ 493.31
Disbursements by Warrants.....	\$ 493.31	
	\$ 493.31	\$ 493.31

STATE INSURANCE FUND

The moneys paid into this fund are derived from premiums and penalties paid into the fund, all property and securities acquired through the use of moneys belonging to the fund, and all interest earned by moneys deposited or invested.

Said fund was created for the purpose of insuring employers against liability for compensation under the Workman's Compensation Act and assuring the persons entitled thereto the compensation provided by said law.

Any surplus or reserve funds belonging to the State Insurance Fund are invested by the Department of Public Investments in the classes of securities prescribed in Chapter 129, 1925 Session Laws.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 35,788.39
Cash Receipts.....		1,063,032.33
Cancelled Warrants.....		2.16
Receipts by Transfers.....		25,511.86
Disbursements by Warrants.....	\$1,113,566.52	
Balance September 30, 1928.....	10,768.22	
	\$1,124,334.74	\$1,124,334.74

STATE LAND ASSESSMENT FUND

This fund was created in 1925 by an appropriation of \$2,500.00 out of the General Fund for the purpose of paying any charges or assessments levied by any irrigation, drainage or other taxing district for construction, maintenance or any purpose recognized by statute, on state lands sold under contracts which have been forfeited.

All money realized by the State from re-sale of the forfeited lands, to the extent of the advances made therefor from this fund is placed in said fund; should the amount of the fund exceed \$2,500.00 at any time, the excess is placed in the General Fund.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 2,351.81
Disbursements by Warrants.....	\$ 850.67	
Balance September 30, 1928.....	1,501.14	
	\$ 2,351.81	\$ 2,351.81

STATE LAND WATER MAINTENANCE FUND

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

All money realized by the state from sale of the mortgaged lands to the ex-

tent of the advances made therefor from this fund is placed in the fund; should the amount of the fund exceed \$5,000.00 at any time, the excess shall be placed in the General Fund.

	Dr.	Cr.
Cash Receipts.....		\$ 25.75
Receipts by Cancelled Warrants.....		159.73
Receipts by Transfers.....		5,994.70
Disbursements by Warrants.....	\$ 4,935.81	
Balance September 30, 1928.....	1,244.37	
	\$ 6,180.18	\$ 6,180.18

STATE LAW LIBRARY FUND

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

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

	Dr.	Cr.
Cash Receipts.....		\$ 6,390.91
Cancelled Warrants.....		15.50
Receipts by Transfers.....		7,915.82
Disbursements by Warrants.....	\$ 7,388.66	
Balance September 30, 1928.....	6,933.57	
	\$ 14,322.23	\$ 14,322.23

STATE MILITARY FUND

All fines and penalties imposed and collected through the sentence of a summary court are paid into this fund, but the law makes no provision for any expenditure therefrom.

This fund was abolished in 1927 and the balance transferred to the Adjutant General's Contingent Fund.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 36.00
Disbursements by Transfers.....	\$ 36.00	
	\$ 36.00	\$ 36.00

STATE PREDATORY ANIMAL FUND

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

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

	Dr.	Cr.
Cash Receipts.....		\$ 50,558.27
Receipts by Transfers.....		472.18
Disbursements by Warrants.....	\$ 11,196.60	
Balance September 30, 1928.....	39,833.95	
	\$ 51,030.55	\$ 51,030.55

SUSPENSE FUNDS

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

Agricultural Department Suspense

	Dr.	Cr.
Balance October 1, 1926.....		\$ 2.00
Cash Receipts.....		60.00
Disbursements by Transfers.....	\$ 62.00	
	\$ 62.00	\$ 62.00

Auto Transportation Tax Suspense

	Dr.	Cr.
Cash Receipts.....		\$ 2,561.50
Disbursements by Transfers.....	\$ 148.00	
Balance September 30, 1928.....	2,413.50	
	\$ 2,561.50	\$ 2,561.50

Department of Finance Suspense

	Dr.	Cr.
Balance October 1, 1926.....		\$ 25.00
Cash Receipts.....		500.78
Disbursements by Warrants.....	11.00	
Disbursements by Transfers.....	514.78	
	\$ 525.78	\$ 525.78

Game Warden's Suspense

	Dr.	Cr.
Balance October 1, 1926.....		\$ 184.33
Cash Receipts.....		1,331.25
Disbursements by Transfers.....	\$ 1,331.25	
Balance September 30, 1928.....	184.33	
	\$ 1,515.58	\$ 1,515.58

Land Commissioner's Suspense

	Dr.	Cr.
Balance, October 1, 1926.....		\$ 7,774.72
Cash Receipts.....		317,079.12
Receipts by Cancelled Warrants.....		94.72
Receipts by Transfers.....		931.23
Disbursements by Warrants.....	\$ 11,949.66	
Returned Checks.....	747.85	
Disbursements by Transfers.....	288,213.49	
Balance September 30, 1928.....	24,968.85	
	\$325,879.85	\$325,879.85

Law Enforcement Suspense

	Dr.	Cr.
Balance October 1, 1926.....		\$ 1,126.00
Cash Receipts.....		16,860.50
Disbursements by Warrants.....	\$ 710.00	
Disbursements by Transfers.....	16,271.50	
Balance September 30, 1928.....	1,005.00	
	\$ 17,986.50	\$ 17,986.50

Penitentiary Shirt Factory Suspense

	Dr.	Cr.
Balance October 1, 1926.....		\$ 1,426.10
Cash Receipts.....		74,531.69
Disbursements by Warrants.....	\$ 11,953.82	
Disbursements by Transfers.....	46,000.00	
Balance September 30, 1928.....	18,003.97	
	\$ 75,957.79	\$ 75,957.79

Penitentiary Shoe Factory Suspense

	Dr.	Cr.
Balance October 1, 1926.....		\$ 124.80
Cash Receipts.....		123.50
Disbursements by Warrants.....	\$ 197.70	
Balance September 30, 1928.....	50.60	
	\$ 248.30	\$ 248.30

Public Investments Suspense

	Dr.	Cr.
Balance October 1, 1926.....		\$ 1,232.52
Cash Receipts.....		1,261.14
Disbursements by Warrants.....	\$ 663.03	
Disbursements by Transfers.....	1,765.63	
Balance September 30, 1928.....	65.00	
	\$ 2,493.66	\$ 2,493.66

Reclamation Suspense

	Dr.	Cr.
Balance October 1, 1926.....		\$ 114.70
Cash Receipts.....		250.00
Disbursements by Warrants.....	\$ 40.00	
Balance September 30, 1928.....	324.70	
	\$ 364.70	\$ 364.70

Supreme Court Suspense

	Dr.	Cr.
Balance October 1, 1926.....		\$ 77,655.05
Cash Receipts.....		9,219.17
Disbursements by Cks., St. Treas. (order Supreme Ct.).....	\$ 86,874.22	
	\$ 86,874.22	\$ 86,874.22

State Treasurer's Suspense

	Dr.	Cr.
Cash Receipts.....		\$ 23,111.89
Disbursements by Check, State Treasurer.....	\$ 20.32	
Disbursements by Transfers.....	22,533.22	
Balance September 30, 1928.....	558.35	
	\$ 23,111.89	\$ 23,111.89

ESCHEAT SUSPENSE FUND

The moneys paid into this fund consist of proceeds of unclaimed personal property of the estates of deceased persons, where it is held in trust awaiting the claim of persons entitled to receive same. The money is paid out upon the certificate of the Probate Judge making the distribution of the estate, upon warrant drawn therefor, where evidence is produced to such Probate Judge to prove the right of claimant to succeed thereto. At the end of eighteen months, if no one succeeds to the proceeds of the estate, the money is transferred to the Public School Endowment Fund.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 9,493.65
Cash Receipts.....		13,671.62
Disbursements by Warrants.....	\$ 4,883.86	
Disbursements by Transfer.....	10,823.11	
Balance September 30, 1928.....	7,458.30	
	\$ 23,165.27	\$ 23,165.27

TREASURER'S CANCELLED CHECK SUSPENSE FUND

The State Treasurer pays any state warrant by check and deposits the warrant with the State Auditor and receives credit therefor. Frequently a check is not presented for payment to the State Treasurer within the statutory time and is therefore cancelled; the amount of the check is then charged to the State Treasurer and by him placed in the above mentioned fund, which is subject at any time thereafter to a claim being presented to the State Board of Examiners for the amount of such check and when allowed warrant therefor is drawn on this suspense fund.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 170.73
Cash Receipts.....		288.69
Disbursements by Warrants.....	\$ 215.65	
Balance September 30, 1928.....	243.77	
	\$ 459.42	\$ 459.42

TEACHERS' REGISTRATION FUND

The Legislature created this fund in 1923, and it consists of a two-dollar fee collected from all teachers seeking positions in the state.

It is expended under rules provided by the State Superintendent of Public Instruction, for defraying all expenses of registration, furnishing information to employers of teachers and all other expenses connected therewith.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 459.69
Cash Receipts.....		570.00
Disbursements by Warrants.....	\$ 785.32	
Balance September 30, 1928.....	244.37	
	\$ 1,029.69	\$ 1,029.69

TEACHERS' RETIREMENT FUND

This fund was created by the Legislature in 1921 for the purpose of paying an annuity to any teacher in the public schools of the state or any state educational institution after they have reached a certain age and required each active teacher

to pay one-half of one per cent of his or her annual salary, said amount to be placed in the Teachers' Retirement Fund.

The Supreme Court held that while the law made it the duty of each school district clerk to collect one-half of one per cent of the annual salary of each teacher, it did not empower the clerk to enforce such collection nor impose any obligation upon the teacher to pay. The law has been inoperative since said decision was rendered.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 24.04
Balance September 30, 1928.....	\$ 24.04	\$ 24.04

TREASURY NOTE REDEMPTION FUND

Pursuant to the provisions of Chapter 91, 1923 Session Laws, the State Treasurer sold \$2,000,000.00 General Fund Treasury Notes for the purpose of paying State warrants drawn on the General Fund, the amount of revenue to be derived during the years 1927-1928 from the \$4,700,000.00 state ad valorem tax being pledged to pay the said treasury notes and the interest thereon.

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 5,406.91
Cash Receipts.....		2,592,841.87
Treasury Notes Paid.....	\$2,550,000.00	
Interest Coupons Paid.....	93,929.75	
Disbursements by Transfers.....	24.52	
*Balance September 30, 1928.....		45,705.49
	\$2,643,954.27	\$2,643,954.27

*Overdraft.

TUBERCULOSIS ERADICATION INDEMNITY FUND

In 1923 the Legislature enacted a law empowering the Department of Agriculture to fix the rate of a special animal tax to be levied upon all cattle in the state annually, not to exceed one mill upon each dollar of assessable value of such cattle in any one year, all moneys collected from such special tax to be paid into the above mentioned fund.

The rate of levy is certified by the Department to the County Commissioners of each county on or before August 1st in each year, and said board levies the rate of tax at the time other levies are made in September.

The Fund is used to pay indemnities to owners of cattle destroyed by the Department on account of tuberculosis, the appraised value thereof being equal to one and one-half times the assessed value of said animals for the year in which they are destroyed. Provided, that in no case shall the state pay more than \$25.00 for a grade animal, nor more than \$50.00 for registered pure bred animal.

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 5,235.70
Cash Receipts.....		7,961.74
Receipts by Cancelled Warrants.....		62.22
Disbursements by Warrants.....	\$ 6,739.13	
Balance September 30, 1928.....	6,520.53	
	\$ 13,259.66	\$ 13,259.66

VOCATIONAL EDUCATION FUND

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

The expenditure of this money is conditional that for each dollar of Federal money expended, the state, or local community, or both, shall spend an equal amount. The Legislature in 1927 appropriated \$25,000.00 for the present biennium for vocational education purposes.

The amount appropriated by the state for the present biennium does not appear in this fund but is taken care of elsewhere in this report under the title of "Accounts with Appropriations." Both the fund and the appropriation are handled by the State Board for Vocational Education.

	Dr.	Cr.
Balance October 1, 1926.....		\$ 6,507.05
Cash Receipts.....		68,077.93
Receipts by Transfers.....		179.27
Disbursements by Warrants.....	\$ 55,956.82	
Disbursements by Checks, State Treasurer.....	16,041.31	
Balance September 30, 1928.....	2,766.12	
	<hr/>	<hr/>
	\$ 74,764.25	\$ 74,764.25

VOCATIONAL REHABILITATION FUND

In 1921 the State of Idaho accepted the provisions of an Act of Congress providing for the promotion of vocational rehabilitation of persons disabled in industry or otherwise and their return to civil employment, which Act was approved June 2, 1920.

The allotment of this money to individual states is based upon relative population with a minimum allotment of \$5,000.00 per state. Idaho received the minimum allotment. The expenditure of any amount of the allotment is contingent on the expenditure of an equal amount of state money. The Legislature of this state made an appropriation of \$10,000.00 for the present biennium to match the Federal funds.

The Federal money is handled through the above named fund, while the state appropriation appears elsewhere in this report under the title, "Accounts with Appropriations."

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

	Dr.	Cr.
Balance October 1, 1926.....		\$ 196.57
Cash Receipts.....		9,726.62
Receipts by Transfers.....		17.25
Disbursements by Warrants.....	\$ 8,083.85	
Disbursements by Checks, State Treasurer.....	1,414.85	
Balance September 30, 1928.....	441.74	
	<hr/>	<hr/>
	\$ 9,940.44	\$ 9,940.44

REPORT OF THE STATE AUDITOR— INSERT "A"

[illegible]

STATEMENT OF OPERATIONS IN VARIOUS STATE FUNDS FOR PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

REPORT OF THE STATE AUDITOR— INSERT "A"

FUNDS	Balance Oct. 1, 1926	Cash Receipts	Receipts by Transfer	Receipts by Cancelled Warrants	Disbursements by Warrants	Sight Drafts Paid	Interest Paid on Warrants	Bond and Treasury Notes Paid	Interest Coupons & Interest on Treasury Notes Paid	Returned Checks	Miscellaneous Payments by Treasurer	Disbursements by Transfers	Balance Sept 30, 1928
Pocatello Law Library.....	3,085.25	952.00		20.00	734.50								1,377.25
Predatory Animal.....	14,360.62	37,363.11		2,587.50	48,340.90							3,322.75	
Public Building Int. and Sinking.....	118,823.41	150,384.00						25,000.00	124,832.50			5,970.33	
Revolving Funds:													119,874.91
Agricultural Department.....	931.51	26,795.53				26,291.85							1,435.19
Albion Normal School.....	592.44	31,994.49				31,218.61							1,368.32
Attorney General.....	93.83	4,743.07				3,955.43						500.00	381.47
Board of Education.....	185.96	1,111.68				1,092.92							204.72
Bureau of Insurance.....	392.70	3,184.44				3,400.89							176.25
Bureau of Public Accounts.....		832.97				351.55							481.42
Bureau of Supplies.....	5,000.00	7,163.95				7,189.10							4,974.85
Deaf and Blind School.....	300.60	7,136.23				6,800.53						500.00	136.30
District Court—7th Judicial District.....		1,290.50				825.00							465.50
Historical Society.....	150.00	225.00				225.00							150.00
Industrial Accident Board.....	644.77	5,722.70				6,132.71							234.76
Industrial Training School.....	1,311.28	21,039.69				16,592.01						4,000.00	1,758.96
Land Commissioner.....	181.02	5,547.42				5,506.00							222.44
Law Enforcement.....		178,332.83				178,274.58							58.25
Lewiston Normal.....	553.54	22,725.52				20,296.81						1,500.00	1,482.25
Northern Idaho Sanitarium.....	212.59	4,707.57				4,421.57							498.59
Pocatello Law Library.....	500.00											500.00	
Public Utilities.....		8,002.55				7,398.02							604.53
Public Welfare.....	1,669.02	2,174.53				1,843.55							
Public Works.....	4,304.23	138,414.66				140,055.11						2,000.00	2,663.78
Reclamation Department.....		3,468.90				2,833.57							635.33
Secretary of State.....	162.84	2,762.88				2,378.44						500.00	37.38
Southern Branch, University of Idaho.....	2,516.26	36,781.89				35,241.11						3,000.00	1,057.04
State Insurance.....	11,967.94	635,994.53				620,677.30						25,000.00	2,285.17
State Superintendent.....	496.76	3,185.11				2,753.42						500.00	428.45
Supreme Court.....	581.56	3,551.68				3,463.37							669.87
Sheep Inspection.....	21,043.64	24,935.56	10,000.00		40,142.08							124.91	15,712.21
Sheppard-Towner.....	856.46	17,286.64	28.57		15,959.01						55.50		2,225.46
Soldiers' Home Federal Aid.....	11.30	17,490.00		68.30	17,498.05								3.25
Southern Idaho Demonstration Farm.....		615.44			595.25								20.19
State Asylum and Sanitarium.....	5,110.76	589.78			337.36								5,151.76
State Highway.....	216,247.84	7,802,710.11	166.40	.12	7,889,957.14							211.52	91,889.70
State Highway Redemption—Second Issue.....	397,843.16	197,366.78	76.27	468.24				495,500.00	58,086.15	36,405.25		1,340.50	41,700.06
State Highway Redemption—Third Issue.....	68,746.33	38,556.04	48.64						18,976.25				88,374.76
State Highway Redemption—Fourth Issue.....	299,010.61	390,221.17							199,925.00				489,306.78
State Institutions Improvement "1921".....	493.31				493.31								
State Insurance.....	35,788.39	1,063,032.33	25,511.86	2.16	1,113,566.52								10,768.22
State Land Assessment.....	2,351.81				850.67								1,501.14
State Land Water Maintenance.....		25.75	5,994.70	159.73	4,935.81								1,244.37
State Law Library.....		6,390.91	7,915.82	15.50	7,388.66								6,933.57
State Military.....	36.00											36.00	
State Predatory Animal.....		50,558.37	472.18		11,196.60								39,833.95
Suspense Funds:													
Agricultural Department.....	2.00	60.00										62.00	
Auto Transportation Tax.....		2,561.50										148.00	2,413.50
Department of Finance.....	25.00	500.78			11.00							514.78	
Escheat.....	9,493.65	13,671.62			4,883.86							10,823.11	7,458.30
Game Warden's.....	184.33	1,331.25										1,331.25	184.33
Land Commissioner.....	7,774.72	317,079.12	931.29	94.72	11,949.66							288,213.49	24,968.85
Law Enforcement.....	1,126.00	16,880.50			710.00							16,271.50	1,005.00
Penitentiary Shirt Factory.....	1,426.10	74,531.69			11,953.82							46,000.00	18,003.97
Penitentiary Shoe Factory.....	124.80	123.50			197.70								50.60
Public Investments.....	1,232.52	1,261.14			663.03							1,765.63	65.00
Reclamation Department.....	114.70	250.00			40.00								324.70
State Treasurer's.....		23,111.89										20.32	22,533.22
Supreme Court.....	77,655.05	9,219.17									86,874.22		558.35
Treasurer's Cancelled Checks.....	170.73	288.69			215.65								243.77
Teachers' Registration.....	459.69	570.00			785.32								244.37
Teachers' Retirement.....	24.04												24.04
Treasury Note Redemption.....	5,406.91	2,592,841.87						2,550,000.00	93,929.75			24.52	*45,705.49
Tuberculosis Eradication Indemnity.....	5,235.70	7,961.74		62.22	6,739.13								6,520.53
University Trust.....		25,000.00	75.06								25,075.06		
Vocational Education.....	6,507.05	68,077.93	179.27		55,956.82						16,041.31		2,766.12
Vocational Rehabilitation.....	196.57	9,726.62	17.25		8,083.85						1,414.85		441.74
Totals.....	\$ 2,141,992.85	\$26,400,873.46	\$ 869,587.56	\$ 6,550.82	\$22,086,024.33	\$1,129,218.45	96,239.85	3,279,500.00	\$ 648,511.98	\$ 39,894.64	\$ 349,842.40	\$ 869,587.56	\$ 1,774,410.55

*Overdraft.

DISBURSEMENTS

From General and Special Funds authorized by the State Auditor's
office during the reporting period October 1, 1926,
to September 30, 1928.

DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances

For Reporting Period October 1, 1926, to September 30, 1928

SHOWN BY DEPARTMENTS

DEPARTMENT	1925-1926 Series Warrants	1927-1928 Series Warrants	1927-1928 Total Appropriations	Balance in Appropriations Sept. 30, 1928
Adjutant General:				
Salaries and Wages.....	\$ 1,470.01	\$ 12,394.12	\$ 14,100.00	\$ 1,705.88
Other Expense.....	8,259.52	29,876.19	31,900.00	2,023.81
Nat. Guard, H B. 308:				
Armory Rental.....	4,444.67	.....	.....	.....
Agricultural Department:				
Administration:				
Salaries and Wages.....	2,024.00	20,092.00	24,000.00	3,908.00
Other Expense.....	509.10	6,331.80	6,940.00	608.20
Animal Industry:				
Salaries and Wages.....	3,481.00	17,835.70	25,170.00	7,334.30
Other Expense.....	2,644.69	8,938.80	12,175.00	3,236.20
Director of Dairying:				
Salaries and Wages.....	720.00	6,265.00	7,640.00	1,375.00
Other Expense.....	185.42	3,893.00	4,360.00	467.00
Live Stock Dis. Con.:				
Salaries and Wages.....	.....	325.00	.....	.....
Other Expense.....	.....	125.12	.....	.....
Plant Industry:				
Salaries and Wages.....	1,842.62	26,438.88	28,050.00	1,611.12
Other Expense.....	282.86	11,652.64	11,950.00	297.36
Farm Markets, Weights and Measures:				
Salaries and Wages.....	.....	7,875.00	9,000.00	1,125.00
Other Expense.....	171.11	3,465.63	4,000.00	534.37
Pure Seed.....	.....	.....	10,000.00	4,814.02
Salaries and Wages.....	490.00	43.47	.....	.....
Other Expense.....	1,086.13	5,142.51	.....	.....
White Pine Blister.....	.....	.....	3,500.00	324.47
Salaries and Wages.....	.....	1,711.73	.....	.....
Other Expense.....	18.66	1,463.80	.....	.....
Inf. Black Currants.....	.....	.....	500.00	430.00
Other Expense.....	.....	70.00	.....	.....
Albion St. Nor. School:				
Salaries and Wages.....	3,914.95	138,852.89	161,945.53	23,092.64
Other Expense.....	1,125.05	73,102.97	76,065.73	2,962.76
Attorney General:				
Salaries and Wages.....	4,850.16	35,201.78	42,000.00	6,798.22
Other Expense.....	1,308.63	6,062.44	10,835.00	4,772.56
Gas Tax Investigat'n:				
Salaries and Wages.....	.....	763.02	2,500.00	1,546.46
Other Expense.....	.....	190.52	.....	.....
Auditor:				
Salaries and Wages.....	4,845.48	28,107.76	33,240.00	5,132.24
Other Expense.....	1,927.62	4,173.76	5,630.00	1,456.24
Bureau of Budget:				
Salaries and Wages.....	1,191.60	8,089.23	10,200.00	2,110.77
Other Expense.....	1,812.21	421.01	3,975.00	3,553.99

DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances

For Reporting Period October 1, 1926, to September 30, 1928

SHOWN BY DEPARTMENTS

DEPARTMENT	1925-1926 Series Warrants	1927-1928 Series Warrants	1927-1928 Total Appropriations	Balance in Appropriations Sept. 30, 1928
Bureau of Public Accts:				
Salaries and Wages.....	1,795.00	13,335.00	15,240.00	1,905.00
Other Expense.....	167.21	878.95	1,800.00	921.05
Board of Education:				
Administration:				
Salaries and Wages.....	5,103.98	20,972.50	24,600.00	3,627.50
Other Expense.....	2,219.88	7,912.98	11,022.00	3,109.02
Honorarium.....	.....	500.00	1,000.00	500.00
Certification of Teachers:				
Salaries and Wages.....	997.55	6,564.11	8,180.00	1,615.89
Other Expense.....	859.27	1,217.64	4,730.00	3,512.36
Supt. of Public Inst.:				
Salaries and Wages.....	.....	11,100.58	13,840.00	2,739.42
Other Expense.....	.....	6,376.25	7,836.55	1,460.30
Board of Equalization:				
Other Expense.....	64.71	2,047.83	2,520.00	472.17
Board of Eugenics:				
Stenographic Help.....	.....	135.36	1,000.00	864.64
Travel Exp. of Board.....	.....	288.92	2,000.00	1,711.08
Ptg. Vo'hers, Stat. etc.:	.....	117.27	500.00	382.73
Witness Fees, Travel Exp. and Ct. Costs.....	.....	.....	1,000.00	1,000.00
Board of Publicity.....	.....	.....	30,000.00	5,854.65
Salaries and Wages.....	.....	2,675.00	.....	.....
Other Expense.....	.....	21,470.35	.....	.....
Bureau of Mines & Geol.:				
Bureau of Mines.....	.....	.....	11,500.00	2,576.11
Salaries and Wages.....	948.00	5,780.90	.....	.....
Other Expense.....	994.77	3,142.99	.....	.....
Mtn. Resources Inv.....	.....	.....	12,500.00	2.40
Salaries and Wages.....	19.80	7,596.90	.....	.....
Other Expense.....	78.69	4,900.70	.....	.....
U. S. Geol. Survey.....	.....	.....	11,500.00	2,881.99
Salaries and Wages.....	29.00	3,334.25	.....	.....
Other Expense.....	143.80	5,283.76	.....	.....
Children's Home Finding and Aid Society:				
Salaries and Wages.....	3,000.00	14,455.00	17,700.00	3,245.00
Deaf and Blind School:				
Salaries and Wages.....	10,947.29	66,083.44	78,760.00	12,676.56
Other Expense.....	9,073.45	78,153.48	85,207.45	7,053.97
District Court:				
Salaries and Wages.....	35,791.05	172,807.78	209,131.94	36,324.16
Other Expense.....	3,816.13	20,886.15	28,000.00	7,113.85
Finance:				
Banks and Banking:				
Salaries and Wages.....	3,630.08	25,200.15	34,200.00	8,999.85
Other Expense.....	5,365.16	13,032.86	17,625.00	4,592.14

DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances

For Reporting Period October 1, 1926, to September 30, 1928

SHOWN BY DEPARTMENTS

DEPARTMENT	1925-1926 Series Warrants	1927-1928 Series Warrants	1927-1928 Total Appropriations	Balance in Appropriations Sept. 30, 1928
Blue Sky:				
Salaries and Wages.....	1,048.50	7,482.43	10,725.15	3,242.72
Other Expense.....	469.93	2,926.87	3,582.93	656.06
Insurance Director:				
Salaries and Wages.....	1,745.00	15,932.90	19,400.00	3,467.10
Other Expense.....	957.35	7,174.80	9,660.00	2,485.20
Field Agent:				
Salaries and Wages.....	525.00			
Other Expense.....	375.31			
G. A. R.:				
Salaries and Wages.....	225.00	1,575.00	1,800.00	225.00
Other Expense.....	384.56	677.38	1,100.00	422.62
Governor:				
Salaries and Wages.....	4,060.00	17,641.67	22,800.00	5,158.33
Other Expense.....	1,046.66	1,786.98	2,525.00	738.02
Travel Expense.....		880.57	2,000.00	1,119.43
Law Enforcement:				
Salaries and Wages.....	600.00	4,000.00	4,000.00	
Other Expense.....		664.66	6,000.00	5,335.34
Lieutenant Governor:				
Salaries and Wages.....	109.52	164.28	500.00	335.72
Other Expense.....	9.00	105.91	500.00	394.09
Historical Society:				
Salaries and Wages.....	758.25	4,931.07	5,900.00	968.93
Other Expense.....	649.99	1,760.99	3,675.75	1,914.76
Idaho Insane Asylum:				
Salaries and Wages.....	9,558.43	54,386.74	62,631.03	8,244.29
Other Expense.....	5,462.62	38,338.08	106,453.95	18,115.87
Irrigation Assessm'ts....	1,106.55	889.78	889.78	
Idaho Ind. Train. School:				
Salaries and Wages.....	5,973.63	85,309.86	103,015.00	17,705.14
Other Expense.....	19,415.66	145,416.66	186,380.47	40,963.81
Insane and Feeble Minded Expense:				
Other Expense.....		287.85	1,878.08	1,590.23
Land Department:				
Administration:				
Salaries and Wages.....	5,244.17	34,310.42	42,300.00	7,989.58
Other Expense.....	4,341.05	17,065.39	21,250.00	4,184.61
Special Cruising:				
Salaries and Wages.....	1,289.01	8,579.55	10,200.00	1,620.45
Other Expense.....	400.46	3,205.36	6,850.00	3,644.64
Timber Fire Pro.:				
Salaries and Wages.....	407.92	9,496.84	11,500.00	2,003.16
Other Expense.....	7,161.31	88,025.53	88,500.00	474.47
Law Enforcem't Com.:				
Salaries and Wages.....			5,400.00	5,400.00

DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances

SHOWN BY DEPARTMENTS

For Reporting Period October 1, 1926, to September 30, 1928

DEPARTMENT	1925-1926 Series Warrants	1927-1928 Series Warrants	1927-1928 Total Appropriations	Balance in Appropriations Sept. 30, 1928
Law Libraries:				
Salaries and Wages.....	783.99	5,974.20	6,872.00	897.80
Other Expense.....	1,922.92	5,331.29	7,215.00	1,883.71
Legislature:			83,230.00	63.46
Salaries and Wages.....	44.00	55,034.00		
Other Expense.....	618.62	28,132.54		
Lewiston St. Nor. School:				
Salaries and Wages.....	703.56	163,513.23	185,000.00	21,486.77
Other Expense.....	28,504.84	68,113.61	73,500.60	5,386.99
Mine Inspector:				
Salaries and Wages.....	1,560.87	10,498.60	11,650.00	1,151.40
Other Expense.....	176.91	8,318.00	9,007.50	689.50
Mineral Exhibit.....	300.60	185.74	250.00	64.26
Miscel. Appropriations:				
Soldiers' Memorial.....		6,000.00	35,336.58	29,336.58
Snake Riv. W Bridges..	19,159.71	2,666.08	2,666.08	
Relief of Eva B. Steunenberg.....	250.00	950.00	1,200.00	250.00
Gov. Stunenberg Memorial.....		15,000.00	15,000.00	
Ida.-Wyo. Boundary Line Commission.....		177.06	1,000.00	822.94
Elmore-Owyhee Wagon Bridges.....		13,411.23	15,000.00	1,588.77
St. Insti Imp. Bond.....		166.04	750.00	583.96
Com. Unif'm St. Laws.....		502.79	600.00	97.21
Com. Unif'm St. Laws - National Expense.....		400.00	400.00	
Northern Idaho Sanitar.....				
Salaries and Wages.....	8,006.17	43,336.43	55,434.97	12,098.54
Other Expense.....	8,047.35	51,657.08	85,571.55	33,914.47
Official Bonds.....	3.50	5,904.23	6,000.00	95.77
Penitentiary:				
Salaries and Wages.....	5,396.39	34,356.52	49,229.27	14,872.75
Other Expense.....	11,828.77	108,086.47	130,064.04	21,977.57
Public Investments:				
Salaries and Wages.....	3,866.35	21,501.61	25,220.00	3,718.37
Other Expense.....	2,095.71	5,956.63	10,510.80	4,554.17
Public Utilities Com.:				
Administration:				
Salaries and Wages.....	6,915.00	46,582.40	55,020.00	8,428.60
Other Expense.....	2,355.00	13,576.77	14,764.40	1,196.63
Railroad Valuation:				
Salaries and Wages.....		1,500.00	3,600.00	2,100.00
Other Expense.....		601.77	2,300.00	1,698.23
Rate Making:				
Salaries and Wages.....		1,975.00	3,640.00	1,665.00
Other Expense.....		33.30	1,360.00	1,326.70

DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances

For Reporting Period October 1, 1926, to September 30, 1928

SHOWN BY DEPARTMENTS

DEPARTMENT	1925-1926 Series Warrants	1927-1928 Series Warrants	1927-1928 Total Appropriations	Balance in Appropriations Sept. 30, 1928
Public Welfare:				
Administration:				
Salaries and Wages.....	4,925.00	39,146.82	51,120.00	11,973.18
Other Expense.....	3,294.60	13,126.69	15,025.00	1,898.31
Child Hygiene:				
Salaries and Wages.....	347.00	2,594.35	2,594.35	
Other Expense.....	601.92	2,187.54	2,405.65	218.11
V. D. Control:				
Salaries and Wages.....			100.00	100.00
Other Expense.....	856.05	1,783.16	2,100.00	316.84
Public Works:				
Administration:				
Salaries and Wages.....	2,055.00	13,001.38	15,240.00	2,238.62
Other Expense.....	804.75	1,956.89	2,448.80	491.91
Supt. of Construction:				
Salaries and Wages.....		4,750.00	5,500.00	750.00
Other Expense.....				
Capitol Maintenance:				
Salaries and Wages.....	5,437.73	38,252.63	44,840.00	6,587.37
Other Expense.....	8,985.52	36,826.90	46,550.00	9,723.10
Heyburn Park:				
Salaries and Wages.....	412.90	3,194.10	3,600.00	405.90
Other Expense.....	29.92	7,354.83	7,360.00	5.17
Purchasing Agent:				
Salaries and Wages.....	1,125.00	7,760.00	9,000.00	1,240.00
Other Expense.....	543.03	1,303.85	2,980.00	1,676.15
Reclamation:				
Administration:				
Salaries and Wages.....	5,183.66	36,238.71	43,520.00	7,281.29
Other Expense.....	6,836.64	12,955.93	21,550.00	8,594.07
Carey Act Relief.....	125.99	588.10	21,938.65	21,350.55
Inv. Water Resources of Clark's Fork				
Other Expense.....	1,799.29			
Inv. Wat. Res. of Clark's Fork, Col. and Snake River Tributaries.....			20,000.00	15,099.88
Salaries and Wages.....		1,583.57		
Other Expense.....		3,316.55		
U. S. Geol. Survey:				
Salaries and Wages.....	4,659.22	14,286.63	21,000.00	6,713.37
Other Expense.....	1,122.33	8,677.99	9,000.00	322.01
Secretary of State:				
Salaries and Wages.....	3,839.90	19,936.90	23,700.00	3,763.10
Other Expense.....	4,892.18	11,101.97	11,345.00	243.03
Printing Session Laws..		2,966.50	20,200.00	17,233.50
Motor Vehicle Regis:				
Salaries and Wages.....	1,500.12	15,467.64	17,960.00	2,492.36
Other Expense.....	8,251.61	42,982.19	44,850.00	1,867.81

DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances

For Reporting Period October 1, 1926, to September 30, 1928

SHOWN BY DEPARTMENTS

DEPARTMENT	1925-1926 Series Warrants	1927-1928 Series Warrants	1927-1928 Total Appropriations	Balance in Appropriations Sept. 30, 1928
Occupational Licenses:				
Salaries and Wages.....	2,083.70	16,306.94	17,720.00	1,413.06
Other Expense.....	1,448.59	8,723.25	9,765.00	1,041.75
Soldiers' Home:				
Salaries and Wages.....	2,232.16	12,772.94	19,580.51	6,807.57
Other Expense.....	16,757.18	17,655.72	34,149.48	16,493.76
Sou. Idaho Dem. Farm:				
Administration:				
Salaries and Wages.....		2,589.20	3,000.00	410.80
Other Expense.....		994.04	1,000.00	5.96
Erection of Buildings..		7,390.26	8,600.00	1,209.74
Purchase of Mach.....		1,194.44	1,200.00	5.56
Fencing.....		200.00	200.00	
Purchase of Live Stock		503.00	1,500.00	997.00
State School and Colony:				
Salaries and Wages.....	7,295.09	41,619.61	63,740.00	22,120.39
Other Expense.....	37,256.40	71,491.55	98,228.87	26,737.32
Supreme Court:				
Salaries and Wages.....	12,343.00	72,912.17	85,640.00	12,727.83
Other Expense.....	739.39	4,147.47	6,071.32	1,923.85
Contingent:			1,000.00	913.37
Salaries and Wages.....	53.62	86.63		
Other Expense.....	497.04			
Traveling Library:				
Salaries and Wages.....	808.25	7,225.00	9,360.00	2,135.00
Other Expense.....	550.37	5,006.46	5,122.00	115.54
Treasurer:				
Salaries and Wages.....	3,995.00	19,399.03	23,600.00	4,200.97
Other Expense.....	1,025.95	2,386.67	2,492.50	105.83
Bond and Treas. Note Expense.....	127.50	440.00	440.00	
University of Idaho:				
Administration:				
Salaries and Wages.....	22,698.47	885,125.30	962,090.00	76,964.70
Other Expense.....	9,940.60	405,322.16	463,985.00	58,662.84
Re-Is Cancelled War....	21.40			
Agri. Exp. Stations:				
Salaries and Wages.....		27,720.00	27,720.00	
Other Expense.....		22,133.59	22,200.00	66.41
Caldwell Sub-station:				
Other Expense.....	24.00			
Felt Sub-station:				
Other Expense.....	12.00			
Sandpoint Sub-station:				
Salaries and Wages.....	35.02			
Exp. Station, Teton Co.:				
Purchase of Land.....			6,000.00	6,000.00

DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances

For Reporting Period October 1, 1926, to September 30, 1928

SHOWN BY DEPARTMENTS

	1925-1926 Series Warrants	1927-1928 Series Warrants	1927-1928 Total Appropriations	Balance in Appropriations Sept. 30, 1928
Pure Seed:				
Salaries and Wages.....	868.43	6,752.93	8,160.00	1,407.07
Other Expense.....	569.51	1,589.15	1,840.00	250.85
Rodent Control:				
Salaries and Wages.....	120.00	1,924.74	2,000.00	75.28
Other Expense.....	1,982.35	5,776.57	8,000.00	2,223.43
Uni. of Ida., So. Branch:				
Salaries and Wages.....	34,042.30	214,252.53	292,341.07	78,088.54
Other Expense.....	19,337.91	141,200.79	166,044.68	24,843.89
Veterans' Welfare Com.....			60,308.87	17,631.03
Salaries and Wages.....	1,558.50	11,147.00		
Other Expense.....	4,175.18	31,530.84		
Vocational Education:				
Salaries and Wages.....	280.00	7,559.16	8,420.00	860.84
Other Expense.....	8,205.22	10,451.58	16,580.00	6,128.42
Vocational Rehabilitation:				
Salaries and Wages.....	405.00	2,401.66	2,620.00	218.34
Other Expense.....	2,278.86	3,726.67	7,380.00	3,653.33
Total.....	\$570,912.80	\$4,712,617.93	\$5,722,905.88	\$1,010,287.95

NOTE: The 1927-1928 total appropriations shown above do not always agree with the figures shown in the 1927 Session Laws for the reason that some appropriation statutes provide for the addition of receipts, while others provide for automatic reduction of appropriations in an amount equal to that expended out of other appropriations or special funds. Transfers authorized by law between "Salary" and "Other Expense" appropriations are also reflected in figures as reported.

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

DISBURSEMENTS FROM SPECIAL FUNDS DURING

REPORTING PERIOD

October 1, 1926, to September 30, 1928

DEPARTMENT	1925-1926 Series Warrants	1927-1928 Series Warrants	Grand Total
Adjutant General.....			
Contingent.....	\$	\$	\$ 21.00
Salaries and Wages.....		21.00	
Agricultural Inspection.....			155,613.65
Salaries and Wages.....	18,775.81	80,413.17	
Other Expense.....	10,773.29	45,651.38	
Athletic.....			16,457.67
Salaries and Wages.....	555.00	3,791.67	
Other Expense.....	1,950.86	10,160.14	
Bar Commission.....			6,678.89
Salaries and Wages.....	346.78	1,863.59	
Other Expense.....	971.87	3,496.65	
Carey Act Trust.....	441.21	81.60	522.81
Chamberlain-Kahn.....		25.88	25.88
Edu. Ins. Imp. 1923-24			
Albion Normal School.....			668.61
Salaries and Wages.....		191.61	
Other Expense.....		477.00	
Lewiston Normal School.....			607.57
Other Expense.....		607.57	
Southern Branch, Uni. of Idaho..			1,700.89
Other Expense.....	971.65	729.24	
Edu. Ins. Imp. 1925-26			301.45
Albion Normal School.....			
Other Expense.....		301.45	
Southern Branch, Uni. of Idaho..			26.93
Other Expense.....		26.93	
University of Idaho.....			1,839.61
Salaries and Wages.....	250.00	250.00	
Other Expense.....	570.39	769.22	
Endowments			
Agricultural College (Trust).....	3,040.95	224,060.15	227,101.10
Charitable Institutions (Trust)...	47,148.90	415,480.87	462,629.77
Insane Asylum (Trust).....	11,207.90	43,078.41	55,550.21
Refunds.....	1,263.90		
Normal School (Trust).....	9,543.58	167,946.08	178,946.01
Refunds.....	1,456.35		
Penitentiary (Trust).....	4,877.49	112,108.59	116,986.08
Public School (Trust).....	170,293.88	2,080,671.64	2,264,086.19
Refunds.....	12,992.37	128.30	
School of Science (Trust).....	8,971.84	252,489.21	262,571.35
Refunds.....	1,110.30		
University of Idaho (Trust).....	26,364.03	276,757.12	303,121.15
Endowment (Expendable)			
Public Building.....			9,433.16
Salaries and Wages.....	500.00		
Other Expense.....	7,031.70	1,901.46	
Farm Mortgage.....			222,971.31
Salaries and Wages.....	25.00	314.00	
Other Expense.....	7,417.68	215,214.63	
Fish and Game.....			338,771.92
Salaries and Wages.....	30,663.90	171,156.93	
Other Expense.....	17,675.44	119,275.65	

REPORT OF STATE AUDITOR

DISBURSEMENTS FROM SPECIAL FUNDS DURING

REPORTING PERIOD

October 1, 1926, to September 30, 1928

DEPARTMENT	1925-1926 Series Warrants	1927-1928 Series Warrants	Grand Total
Forest Protection (Trust).....	17,183.06	101,396.02	118,579.08
Game Warden's Pred. Animal.....			10,709.21
Salaries and Wages.....	1,475.00	8,359.92	
Other Expense.....	170.76	703.53	
Gem Irrigation District.....		98,000.00	98,000.00
Heyburn Park.....			2,799.74
Salaries and Wages.....		929.90	
Other Expense.....	460.31	1,409.53	
Idaho State Ins. Imp. 1927.....			89,525.52
Albion Normal School.....		100.00	
Salaries and Wages.....		89,425.52	
Other Expense.....			2,970.84
Northern Idaho Sanitarium.....		2,970.84	
Other Expense.....			33,381.80
So. Branch Univ. of Idaho.....		33,381.80	
Other Expense.....			74,704.32
University of Idaho.....		74,704.32	
Other Expense.....			66,763.75
Penitentiary.....			
Salaries and Wages.....		6,632.52	
Other Expense.....		60,131.23	
Industrial Administration.....			47,550.78
Salaries and Wages.....	4,511.00	32,071.66	
Other Expense.....	2,887.40	8,080.72	
Interest (from Endow. funds).....			71,487.83
Agricultural College (Trust).....	5,122.94	66,275.67	
Refunds.....		89.22	52,916.61
Albion Normal School.....			
Salaries and Wages.....	10,998.46	7,905.36	
Other Expense.....	4,073.73	29,939.06	
Charitable Institutions.....			1,225.67
Refunds.....	899.60	326.07	
Deaf and Blind School.....			4,140.36
Other Expense.....	2,727.98	1,412.38	
Industrial Training School.....			49,630.48
Salaries and Wages.....	6,389.84	4,076.95	
Other Expense.....	13,320.10	25,843.59	
Insane Asylum.....			36,029.17
Salaries and Wages.....	12.90	8,920.40	
Other Expense.....	6,936.44	20,159.43	
Lewiston Normal School.....			76,902.87
Salaries and Wages.....	23,502.35	11,485.38	
Other Expense.....	5,743.40	36,171.74	
Northern Idaho Sanitarium.....			32,188.53
Salaries and Wages.....	40.94	11,824.37	
Other Expense.....	2,204.48	18,118.74	
Penitentiary.....			67,605.25
Salaries and Wages.....		12,937.40	
Other Expense.....	16,804.12	37,863.73	
Public School Trust).....		1,225,894.31	1,230,030.51
Refunds.....	\$41.23	3,794.92	

REPORT OF STATE AUDITOR

DISBURSEMENTS FROM SPECIAL FUNDS DURING

REPORTING PERIOD

October 1, 1926, to September 30, 1928

DEPARTMENT	1925-1926 Series Warrants	1927-1928 Series Warrants	Grand Total
School of Science (Trust).....	4,214.64	53,720.45	57,935.09
Soldiers' Home.....			20,378.30
Salaries and Wages.....		5,896.28	
Other Expense.....	2,520.96	11,961.06	
Southern Branch, Uni. of Idaho..			46,638.55
Salaries and Wages.....	989.25	10,623.50	
Other Expense.....	11,445.79	23,580.01	
Uni. of Idaho (Trust).....	5,830.56	80,482.09	86,746.04
Refunds.....		433.39	
Lava Hot Springs.....			29,509.54
Salaries and Wages.....	1,557.50	14,633.08	
Other Expense.....	545.06	12,773.90	
Lava Hot Springs (Relief).....		661.54	661.54
Loan Expense (Trust).....	525.95	8,627.27	9,153.22
Nat. Forest Reserve (Trust).....	195,315.82	136,303.21	331,619.03
Penitentiary Improvement.....			27,369.77
Other Expense.....	6,775.69	20,594.08	
Penitentiary Library.....			1,530.55
Other Expense.....	243.80	1,286.75	
Pest Abatement.....			1,626.48
Revolving Trust.....		1,626.48	
Predatory Animal.....			48,340.90
Salaries and Wages.....	600.00	1,600.00	
Other Expense.....	13,687.00	32,453.90	
Sheep Inspection.....			40,142.08
Salaries and Wages.....	3,925.00	25,727.00	
Other Expense.....	1,887.39	8,602.69	
Sheppard-Towner.....			15,890.71
Salaries and Wages.....	1,659.02	9,088.65	
Other Expense.....	1,138.77	4,004.27	
Soldiers' Home Federal Aid.....			17,498.05
Salaries and Wages.....	1,050.00	7,464.65	
Other Expense.....	1,202.60	7,780.80	
Southern Idaho Dem. Farm.....			595.25
Other Expense.....		595.25	
State Asylum and San. (Trust)....	111.74	225.62	337.36
State Highway.....			7,877,193.17
Salaries and Wages.....	152,061.52	1,291,975.38	
Other Expense.....	1,228,739.28	5,204,416.99	
State Ins. Imp. 1921-22.....			493.31
Northern Idaho Sanitarium.....			
Other Expense.....	477.49	15.82	
State Insurance.....			73,823.59
Administration.....			
Salaries and Wages.....	6,570.00	47,006.18	
Other Expense.....	2,554.95	17,692.46	
Compensation Awards.....	79,293.99	536,140.28	615,434.27
Purchase of Investments.....	20,231.38	379,075.12	399,306.50
State Land Assessment.....		850.67	850.67
State Land Water Maintenance.....		4,776.08	4,776.08
State Law Library.....			10,291.00
Salaries and Wages.....		185.22	
Other Expense.....	1,259.13	8,846.65	

DISBURSEMENTS FROM SPECIAL FUNDS DURING

REPORTING PERIOD

October 1, 1926, to September 30, 1928

DEPARTMENT	1925-1926 Series Warrants	1927-1928 Series Warrants	Grand Total
State Predatory Animal			11,196.60
Salaries and Wages		715.00	
Other Expense		10,481.60	
Suspense Funds			
Escheat (Refunds)		4,883.83	4,883.86
Finance (Refunds)		11.00	11.00
Land Com. (Refunds)	192.82	11,662.12	11,854.94
Law Enforcement (Refunds)	85.00	625.00	710.00
Penitentiary Shirt Factory			11,953.82
Salaries and Wages	2,463.37	5,788.06	
Other Expense	430.95	3,271.44	
Penitentiary Shoe Factory			197.70
Other Expense	164.70	33.00	
Public Investments (Refunds)	136.22	526.81	663.03
Reclamation (Refunds)		40.00	40.00
Treas. Cancelled Ch. (Refunds)		215.65	215.65
Teachers' Registration			785.32
Salaries and Wages	201.00	275.76	
Other Expense	234.77	73.79	
Tuberculosis Erad. Ind.	429.55	6,309.58	6,739.13
Vocational Edu. (Trust)			71,640.90
Salaries and Wages	899.16	7,904.66	
Other Expense	1,642.01	60,395.07	
Transfer by Warrant		800.00	
Voc. Rehabilitation (Trust)			9,464.68
Salaries and Wages	255.00	2,386.66	
Other Expense	26.32	5,996.70	
Transfer by Warrant		800.00	
Totals	\$ 2,276,573.31	\$14,365,699.90	\$16,642,273.21

ACCOUNTS WITH APPROPRIATIONS OUT OF SPECIAL FUNDS

January 1, 1927, to September 30, 1928

	Appropriation	Expended	Balance
Industrial Administration	\$ 48,080.05	\$ 40,152.38	\$ 7,927.67
Lava Hot Springs	33,550.00	27,427.66	6,122.34
State Insurance	74,940.00	*64,678.77	10,261.23
Totals	\$ 156,570.05	\$ 132,258.81	\$ 24,311.24

*Less Refunds \$19.87.

Note No. 1: The above institution and departments are the only ones that are limited in their expenditures out of special funds by the amounts appropriated by the Legislature. They are self-supporting, the expense of maintaining and operating them being appropriated and paid out of their earnings.

Note No. 2: The summarized statement of receipts and disbursements shows a total of warrants drawn which is \$160,220.39 in excess of total of warrants as shown in above analysis of disbursements out of general and special funds. This difference includes the original set-up of revolving funds, deficiency relief warrants authorized by the Legislature, and the re-issuance of warrants cancelled during previous biennial periods.

Note No. 3: There is included in Vocational Education the amount of \$15,684.08 and in Vocational Rehabilitation the amount of \$1,380.83, all being Federal Aid money which was not disbursed by warrant for the reason that the Treasurer's office requested a change in the system whereby sight drafts would replace warrants. The sight drafts are more convenient and are turned over to the Auditor for credit when paid.

AMOUNTS FROM SPECIAL FUNDS

Which Automatically Reduce the Appropriations from the General Fund for the
Following Institutions During the Reporting Period
October 1, 1926, to September 30, 1928

	1925-1926 Warrants Drawn After Oct. 1, 1926	Unexpended Int. Fund Balances Jan. 1, 1927, Reduc- ing 1927-1928 Appropriations	Warrants Drawn on Int. Funds After 1925-1926 Appropriat'ns Were Exha'ted Chgd Against 1927-1928 Appropriat'ns	Endowm't Int. and Federal Aid Reducing Appropriat'ns Jan. 1, 1927, Sept. 30, 1928
Insane Asylum Interest.....	\$ 2,381.37	\$ 892.24	\$ 850.07	\$ 29,988.72
No. Idaho Sanitarium Int.....	1,064.86	2,994.29		28,710.90
Penitentiary Interest.....	13,505.11	10,250.13		44,073.85
Soldiers' Home Interest.....	2,520.96	4.03		18,304.67
Soldiers' Home Federal Aid....	1,202.60	8.70		15,240.00
Totals.....	\$ 20,674.90	\$ 14,149.39	\$ 850.07	\$136,317.54

THE FOLLOWING AMOUNTS HAVE BEEN ADDED
To the Respective Appropriations of the General Fund Between
October 1, 1926, and September 30, 1928

	Receipts Added to 1925-1926 Appropriation After October 1, 1926	Receipts Added to 1927-1928 Appropriations Janu- ary 1, 1927 to September 30, 1928
Albion Normal School.....	\$ 1,704.20	\$ 19,467.26
Deaf and Blind School.....	367.29	2,725.45
Industrial Training School.....	6,428.75	50,013.17
Insane Asylum.....	988.40	6,849.34
Lewiston Normal School.....	1,548.88	18,500.60
Northern Idaho Sanitarium.....	110.03	351.21
Penitentiary.....	3,249.97	8,617.29
Soldiers Home.....	651.75	2,311.79
State School and Colony.....	59.19	6,338.61
Southern Branch, University of Idaho.....	4,251.14	31,285.75
Finance—Blue Sky.....	502.25	3,166.80
Totals.....	\$ 19,861.85	\$149,627.27

ADDED TO APPROPRIATION FROM GENERAL FUND THROUGH
SUPREME COURT HOLDING

	1925-1926 Appropriat'n
October 8, 1926. State Penitentiary.....	\$ 20,550.00

UNEXPENDED OLD APPROPRIATIONS BALANCES ADDED TO
1927-1928 APPROPRIATIONS

Carey Act Relief.....	\$ 21,938.65
Soldiers' Memorial.....	34,336.58
Ballard's Landing Bridge.....	2,666.08
Veterans' Welfare Commission.....	21,896.62
Insane and Feeble Minded Expense.....	1,878.08
Insane Asylum—Water Assessments.....	889.78
Totals.....	\$ 83,605.79

Steunenberg Memorial..... \$ 15,000.00

Old appropriation amended to make immediately available.

RECEIPTS

A study showing by departments receipts from all sources for the reporting period October 1, 1926, to September 30, 1928.

REPORT OF STATE AUDITOR

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Department	Source of Receipt	Item	Department Total	General Fund
Albion Normal School	Rent of Rooms and Apartments.....	\$ 6,236.40	\$	\$ 6,236.40
	Rent of Land	90.00	.....	90.00
	Tuition	5,682.34	.....	5,682.34
	Fees and Fines.....	8,721.23	.....	8,721.23
	Sales and Miscellaneous Receipts.....	216.62	.....	216.62
	Refunded Expense.....	142.10	.....	.....
	Interest on Bank Deposits.....	.27	.....	27
	Rentals	82.50	.....	82.50
			\$ 21,171.46	\$ 21,029.36
Am. Falls Reservoir District	Tax Collections.....	\$ 10,344.81	\$	\$
	Interest	6,232.78	.....	.....
			\$ 16,577.59	\$
Ath. Com.	Gate Receipts and Licenses.....	\$ 13,163.32	\$	\$
			\$ 13,163.32	.....
Auditor	Licenses, Fees and Earnings.....	\$ 3.00	\$	\$ 3.00
			\$ 3.00	\$ 3.00
Deaf & Blind School	Sale of Farm Prod. and Livestock.....	\$ 1,747.71	\$	\$ 1,747.71
	Sale of Students' Handiwork.....	139.05	.....	139.05
	Tuition	809.96	.....	809.96
	Printing Receipts.....	33.37	.....	33.37
	Miscellaneous Sales and Receipts....	112.05	.....	112.05
	Refunds	250.60	.....	.....
			\$ 3,092.74	\$ 2,842.14
Dist. Court	Refunds	\$ 131.94	\$	\$
			\$ 131.94	.....
Education, Board of	Certification of Teachers.....	\$ 11,145.00	\$	\$ 11,145.00
	Sales of Bulletins, Etc.	849.77	.....	849.77
	Teachers' Registration.....	570.00	.....	.....
			\$ 12,564.77	\$ 11,994.77

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCE OF ALL RECEIPTS

(Continued)

REVENUE			NON-REVENUE		
Special Funds	Special Funds from Federal Gov't	Additions to Endowm'ts	Public investm'ts	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
\$	\$	\$	\$	\$	\$
.....
.....
.....
.....	142.10
.....
.....	\$ 142.10
\$	\$	\$	\$	\$ 10,344.81	\$
.....	6,232.78	.....
.....	\$ 16,577.59	.....
.....
\$ 13,163.32	\$	\$	\$	\$
\$ 13,163.32
.....
\$	\$	\$	\$	\$	\$
.....
\$	\$	\$	\$	\$	\$
.....
.....
.....	250.60
.....	\$ 250.60
.....
\$	\$	\$	\$	\$	\$ 131.94
\$	\$ 131.94
.....
\$	\$	\$	\$
.....
570.00
\$ 570.00

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Department	Source of Receipt	Item	Department Total	General Fund
Finance— Banks and Banking	Bank Examinations.....	\$ 25,007.45		\$ 25,007.45
	Banks and Examination Reports.....	6.00		6.00
	Charter Fees.....	260.00		260.00
	Miscellaneous Sales.....	2.00		2.00
	Refunds	40.00		
			\$ 25,315.45	\$ 25,275.45
Finance— Bureau of Blue Sky	Examinations	\$ 1,324.42	\$	\$ 1,324.42
	Agents' Licenses.....	1,026.00		1,026.00
	Filing Fees.....	1,297.00		1,297.00
	Witness Fees.....	129.75		129.75
	Miscellaneous Receipts.....	125.66		125.66
	Held in Suspense.....	93.50		
			\$ 3,996.33	\$ 3,902.83
Finance— Bureau of Insurance	Annual Licenses.....	\$ 29,560.00	\$	\$ 29,560.00
	Agents' Certificates.....	53,653.00		53,653.00
	Other Permits and Licenses.....	14,375.00		14,375.00
	Filing of Annual Statements.....	29,003.00		29,003.00
	Filing of Articles.....	1,420.00		1,420.00
	Fees, Designation of Legal Agents.....	114.00		114.00
	Other Filing Fees.....	296.80		296.80
	Miscellaneous Fees.....	942.40		942.40
	Premium Tax.....	380,905.29		380,905.29
	Sales	9.75		9.75
			\$ 510,279.24	\$ 510,279.24
Finance— St. Ins. Man.	Premiums	\$ 714,772.97	\$	\$
	Refunds	199.50		
			\$ 714,972.47	
Fish & Game Department	Fish and Game Licenses.....	\$ 355,938.20	\$	\$
	Taxidermist Licenses.....	390.00		
	Selling, Ship'g and Re-ship'g Per.....	1,261.20		
	Private Pond and Other Permits.....	270.00		
	Fines and Confiscations.....	13,391.09		
	Sale of Pelts, Fish, Other Property.....	23,870.63		
	Court Costs.....	3.00		
	Commissions Saved.....	312.20		
	Donations	592.15		
	Miscellaneous Sales.....	55.29		
	Refunds	83.02		
			\$ 396,166.78	\$

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCE OF ALL RECEIPTS

(Continued)

REVENUE			NON-REVENUE		
Special Funds	Special Funds from Federal Gov'tment	Additions to Endowm'ts	Public Investm'ts	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
\$	\$	\$	\$	\$	\$
.....
.....
.....	40.00
.....	\$ 40.00
\$	\$	\$	\$	\$	\$
.....
.....
.....
.....	93.50	.....
.....	\$ 93.50	.....
\$	\$	\$	\$	\$	\$
.....
.....
.....
.....
.....
.....
\$ 714,772.97	\$	\$	\$	\$	\$
.....	199.50
\$ 714,772.97	\$ 199.50
\$ 355,938.20	\$	\$	\$	\$	\$
390.00
1,261.20
270.00
13,391.09
23,870.63
3.00
312.20
592.15
55.29	83.02
.....
\$ 396,083.76	\$ 83.02

REPORT OF STATE AUDITOR

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Department	Source of Receipt	Item	Department Total	General Fund
Heyburn Park	Concessions	\$ 2,022.00	\$	\$
	Rentals	266.66	.....	.....
	Privileges and Sales	568.76	.....	.....
			\$ 2,857.42	
Hillsdale Ir. District	Tax Collections	\$ 20,400.00		
			20,400.00	
Idaho Insane Asylum	Money on Persons	\$ 14.00	\$	
	Maintenance of Patients	1,625.07	.....	1,625.07
	Sale of Livestock and Farm Prod.	7,704.74	.....	7,704.74
	Miscellaneous Receipts	328.81	.....	328.81
	Refunds	414.62	.....
			\$ 10,087.24	\$ 9,658.62
Idaho State Penitentiary	Shirt Factory Receipts	\$ 74,531.69	\$	\$
	Shoe Factory Receipts	123.50	.....	.....
	Sales of Poultry and Farm Prod.	11,867.26	.....	11,867.26
	Visitors' Fees	1,214.00	.....
			\$ 87,736.45	\$ 11,867.26
Industrial Accident Bd.	From Deceased Employees	\$ 55,085.29	\$	\$
	Miscellaneous Fees	102.60	.....	.....
			\$ 55,187.89	
Industrial Training School	Sales of Livestock and Farm Prod.	\$ 8,734.25	\$	\$ 8,734.25
	Shoemaking and Repair Receipts	66.55	.....	66.55
	Blacksm'g and Auto Rep. Receipts ..	59.35	.....	59.35
	Printing Receipts	753.26	.....	753.26
	Care of U. S. Prisoners	43,757.84	.....	43,757.84
	Miscellaneous Receipts	593.24	.....	593.24
	Labor	487.59	.....	487.59
	Refunds	1,340.28	.....
			\$ 55,792.36	\$ 54,452.08

REPORT OF STATE AUDITOR

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCE OF ALL RECEIPTS

(Continued)

REVENUE			NON-REVENUE		
Special Funds	Special Funds from Federal Gov't	Additions to Endow'm'ts	Public Investm'ts	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
\$ 2,022.00	\$	\$	\$	\$	\$
266.66
568.76
\$ 2,857.42					
				\$ 20,400.00	\$
				\$ 20,400.00	
				\$ 14.00	\$
				
				
					414.62
				\$ 14.00	\$ 414.62
\$ 74,531.69	\$	\$	\$	\$	\$
123.50
1,214.00
\$ 75,869.19					
\$ 55,085.29	\$	\$	\$	\$	\$
102.60
\$ 55,187.89					
					1,340.28
					\$ 1,340.28

REPORT OF STATE AUDITOR

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Department	Source of Receipt	Item	Department Total	General Fund
Land Department	Land Sales.....	\$ 423,219.75	\$	\$
	Land Sales—Farm Mortgages.....	12,722.87	.....	.....
	Timber Sales.....	315,867.52	.....	.....
	Interest on Contracts—Farm Mtg.....	4,275.86	.....	.....
	Interest on Contracts.....	190,208.80	.....	.....
	Lease Rentals.....	329,340.58	.....	20.00
	Lease Rentals—Farm Mortgage.....	21,616.41	.....	.....
	Water Maintenance.....	1,020.45	.....	.....
	Insurance on Wrecked Car.....	550.00	.....	550.00
	Forest Protection.....	85,530.68	.....	.....
	Timber Slash Disposal.....	39.99	.....	.....
	Various Fees.....	8,749.03	.....	8,749.03
	Refunds and Reimbursements.....	10,347.62	.....	.....
	Held in Suspense.....	29,004.79	.....	.....
			\$ 1,432,494.35	\$ 9,319.03
Law Enforcement—Bureau of License	Licenses, Appli. and Recip. Fees.....	\$ 16,371.50	\$	\$ 16,371.50
	Renewal and Reinstatement Fees.....	13,654.00	.....	13,654.00
	Certificate Fees.....	66.00	.....	66.00
	Real Estate Licenses.....	9,560.00	.....	9,560.00
	Refunds.....	4.80	.....	.....
	Held in Suspense.....	589.00	.....	.....
			\$ 40,245.30	\$ 39,651.50
Law Enforcement—Motor Fuels	Gasoline Tax.....	\$ 3,364,690.64	\$	\$
	Auto Transportation Tax.....	54,587.67	.....	.....
	Held in Suspense.....	2,561.50	.....	.....
			\$ 3,421,839.81	.....
Law Enforcement—Motor Vehicles	Individual Blank Plates.....	\$ 2,832.00	\$	\$
	Dealers' Blank Plates.....	8,411.00	.....	.....
	Certified Copies.....	1.20	.....	1.20
	Miscellaneous Receipts.....	141.00	.....	141.00
			\$ 11,385.20	\$ 142.20
Lava Hot Springs	Baths	\$ 31,550.15	\$	\$
			\$ 31,550.15	.....

REPORT OF STATE AUDITOR

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCE OF ALL RECEIPTS

(Continued)

REVENUE			NON-REVENUE		
Special Funds	Special Funds from Federal Gov't	Additions to Endow'm'ts	Public Investm'ts	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
\$	\$	\$ 423,219.75	\$	\$	\$
.....	12,722.87	.....
.....	315,837.52	.....	30.00	.....
.....	4,275.86	.....
190,208.80
329,320.58	21,616.41	.....
.....	1,020.45	.....
.....
.....	85,530.68	.....
.....	39.99	.....
.....	10,347.62
.....	29,004.79	.....
\$ 519,529.38	\$ 739,057.27	.....	\$154,241.05	\$10,347.62
.....
.....
.....
.....	589.00	4.80
.....	\$ 589.00	\$ 4.80
\$ 3,364,690.64	\$	\$	\$	\$	\$
54,587.67
.....	2,561.50	.....
\$ 3,419,278.31	\$ 2,561.50	.....
.....
2,832.00	\$	\$	\$	\$	\$
8,411.00
.....
.....
\$ 11,243.00
.....
31,550.15	\$	\$	\$	\$	\$
31,550.15

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Department	Source of Receipt	Item	Department Total	General Fund
Lewiston Normal School	Tuition	\$ 8,465.00	\$	\$ 8,465.00
	House Rent.....	250.00	.....	250.00
	Sale of Supplies, etc.....	1,171.91	.....	1,171.91
	Miscellaneous Fees.....	8,733.97	.....	8,733.97
	Interest on Bank Deposits.....	35.37	.....	35.37
	Miscellaneous Receipts.....	349.02	.....	349.02
	Sales	391.10	.....	391.10
	Refunds	653.11	.....	.....
			\$ 20,049.48	\$ 19,396.37
Mt. Home Ir. Dist.	Sale of Bonds.....	\$ 2,500 00	\$	\$
			\$ 2,500.00	
Northern Idaho Sanitarium	Cash on Persons.....	\$ 364.24	\$	\$
	Maintenance of Patients.....	2,117.96	.....	2,117.96
	Sale of Farm Prod. and Livestock.....	465.21	.....	465.21
	Refunds	7.03	.....	.....
	Miscellaneous Sales.....	61.50	.....	61.50
			\$ 3,015.94	\$ 2,644.67
Public Investments	Bonds—Principal	\$ 1,276,999.76	\$	\$
	Bonds—Interest	665,964.52	.....	.....
	Farm Loans—Principal.....	690,844.28	.....	.....
	Farm Loans—Interest.....	411,399.77	.....	.....
	Sales Certificates—Principal.....	266,955.19	.....	.....
	Sales Certificates—Interest.....	148,325.47	.....	.....
	State Insurance—Principal.....	252,188.45	.....	.....
	State Insurance—Interest.....	94,863.68	.....	.....
	State Warrants—Principal.....	517,427.95	.....	.....
	State Warrants—Interest.....	14,556.88	.....	.....
	General Fees.....	207.00	.....	207.00
	Farm Mortgage.....	37,282.33	.....	.....
	Loan Expense Fees.....	14,048.50	.....	.....
	Treasury Notes—Principal.....	320,190.00	.....	.....
	Treasury Notes—Interest.....	16,973.45	.....	.....
	Refunds	110.80	.....	.....
	Discount	115.00	.....	.....
			\$ 4,728,453.03	\$ 207.00

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCE OF ALL RECEIPTS

(Continued)

REVENUE			NON-REVENUE		
Special Funds	Special Funds from Federal Gov't	Additions to Endowm'ts	Public Investm'ts	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
\$	\$	\$	\$	\$	\$
.....
.....
.....
.....	653.11
.....	\$ 653.11
.....
.....	\$ 2,500.00	.....
.....	\$	\$	\$	\$ 2,500.00	.....
.....
\$	\$	\$	\$	\$ 364.21	.....
.....
.....	7.03
.....
.....	\$ 364.24	\$ 7.03
\$	\$	\$	\$ 1,276,999.76	\$	\$
665,964.52	690,844.28	.....	.....
411,399.77
148,325.47	266,955.19	.....	.....	.....
94,863.68	252,188.45	.....	.....
14,556.88	517,427.95	.....	.....
.....
.....	37,282.33	.....
.....	14,048.50	.....
16,973.45	320,190.00	.....	.....
.....	110.80
115.00
\$1,352,198.77	\$ 266,955.19	\$ 3,057,650.44	\$ 51,330.83	\$ 110.80

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Department	Source of Receipt:	Item	Department Total	General Fund
Public Utilities	Miscellaneous Fees.....	\$ 287.81	\$	\$ 287.81
			\$ 287.81	\$ 287.81
Public Welfare	Licenses and Fees.....	\$ 693.50	\$	\$ 693.50
	Fines	350.00	.....	350.00
			\$ 1,043.50	\$ 1,043.50
Public Works	Sales	\$ 112.89	\$	\$ 112.89
			\$ 112.89	\$ 112.89
Reclamation	Application for Permits.....	\$ 8,876.60	\$	\$ 8,876.60
	Proofs	3,426.60	.....	3,426.60
	Certified Copies, etc.....	432.78	.....	432.78
	Federal Water Power.....	3,424.04	.....	3,424.04
	Carey Act Trust.....	1,653.85	.....	.....
	Headgate Circulating.....	6,598.80	.....	.....
	Items Held in Suspense.....	250.00	.....	.....
			\$ 24,662.67	\$ 16,160.02
Secretary of State	Articles of Incorporation Tax.....	\$ 54,226.80	\$	\$ 54,226.80
	Annual License Tax.....	169,251.35	.....	169,251.35
	Sales of Pamphlets, etc.....	4.75	.....	4.75
	Certified Copies, etc.....	2,904.06	.....	2,904.06
	State Law Library.....	5,610.00	.....	.....
	Boise Law Library.....	1,180.00	.....	.....
	Lewiston Law Library.....	700.00	.....	.....
	Pocatello Law Library.....	900.00	.....	.....
			\$ 234,776.96	\$ 226,386.96
Sheep Inspection	Inspection Fees.....	\$ 4,150.89	\$ .....	.....
	Dipping and Quarantine Fees.....	195.51	.....	.....
	Sale of Skins.....	220.65	.....	.....
			\$ 4,567.05	.....
Soldiers' Home	Sale of Farm Prod. & Livestock.....	\$ 2,949.54	\$	\$ 2,949.54
	Estate of Deceased Soldier.....	359.75	.....	.....
	Miscellaneous Sales and Awards.....	36.00	.....	36.00
			\$ 3,345.29	\$ 2,985.54

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

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REPORT OF STATE AUDITOR

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING
IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Department	Source of Receipt	Item	Department Total	General Fund
Soldiers' Memorial	Refunds	\$ 1,000.00	\$	\$
			\$ 1,000.00	
Southern Idaho Dem. Farm	Sale of Farm Produce.....	\$ 615.44	\$	\$
			\$ 615.44	
State Highway	From United States.....	\$ 2,397,979.21	\$	\$
	From Counties & Highway Dist.....	1,618,887.41		
	Sales—Motor Transport.....	10,053.57		
	Miscellaneous Sales & Receipts.....	7,697.85		
	Rentals	3,748.25		
	Forfeiture of Bond.....	1,000.00		
	Refunds	1,341.10		
	Ins., Fire, Theft and Damages.....	21.42		
			\$ 4,040,708.81	
State School and Colony	Maintenance of Patients.....	\$ 1,547.00	\$	\$ 1,547.00
	Sale of Livestock and Farm Prod.....	6,527.80		6,527.80
	Sale of Land.....	75.00		75.00
	Miscellaneous Sales and Receipts.....	332.00		332.00
	Refunds	35.73		
			\$ 8,517.58	\$ 8,481.80
State Treasurer	Interest—Sundry	\$ 149,607.64	\$	\$ 137,274.24
	Sale of Bonds.....	353,000.00		
	Sale of Treasury Notes.....	2,000,000.00		2,000,000.00
	Premiums on Bonds.....	12.00		
	Express Companies.....	12,354.36		12,354.36
	Bar Commission Fees.....	6,065.00		
	Certification Fees.....	210.75		210.75
	Assoc. Emp. Reciprocal Trust.....	2,322.20		
	University Trust.....	25,019.50		
	Items Held in Suspense.....	878.84		
			\$ 2,549,470.29	\$ 2,149,839.35
Sunnydell Ir. District	Tax Collections.....	\$ 12,905.06	\$	\$
			\$ 12,905.06	

REPORT OF STATE AUDITOR

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING
IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

REVENUE			NON-REVENUE		
Special Special	Special Funds from Federal Gov't	Additions to Endowm'ts	Public Investm'ts	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
\$	\$	\$	\$	\$	\$ 1,000.00
					\$ 1,000.00
\$ 615.44	\$	\$	\$	\$	\$
\$ 615.44					
\$	\$ 2,397,979.21	\$	\$	\$	
1,618,867.41					
10,053.57					
7,697.85					
3,748.25					
1,000.00					
21.42					1,341.10
\$ 1,641,388.50	\$ 2,397,979.21				\$ 1,341.10
\$	\$	\$	\$		\$
					35.73
					\$ 35.73
		662.07	\$	\$	\$ 1,416.67
\$ 10,254.66	\$				
353,000.00					12.00
					6,065.00
					2,322.20
					25,019.50
					878.84
\$ 363,254.63		662.07		\$ 34,285.54	\$ 1,428.67
\$	\$	\$	\$	\$ 12,905.06	\$
				\$ 12,905.06	

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Department	Source of Receipt	Item	Department Total	General Fund
Supt. of Public Instruction	Refunds	\$ 9.55	\$ 9.55	\$
Supreme Court	Library Fees—Boise	\$ 182.70	\$	\$
	Library Fees—Lewiston	150.82	.....	.....
	Library Fees—Pocatello	52.00	.....	.....
	Miscellaneous Sales	40.00	.....	40.00
	Law Library	780.91	.....	.....
	Filing Fees, etc.	4,152.45	.....	4,152.45
	Copies of Acknowledgments	1,700.99	.....	1,700.99
	Items Held in Suspense	9,219.17	.....	.....
			\$ 16,279.04	\$ 5,893.44
United States Government	Sheppard-Towner—Interest	\$ 65.21	\$	\$
	Sheppard-Towner—Contributions ..	17,250.00	.....	.....
	Vocational Education—Interest	426.92	.....	.....
	Vocational Edu.—Contributions	67,030.28	.....	.....
	Voc. Rehabilitation—Interest	36.99	.....	.....
	Voc. Rehabilitation—Contributions ..	9,706.88	.....	.....
	Soldiers' Home Federal Aid	17,490.00	.....	.....
	National Forest Reserve	331,619.03	.....	.....
	Five per cent Public Land Sales	1,523.28	.....	.....
	United States Government	34.37	.....	34.37
	Mineral Leasing Act	1,106.55	.....	.....
	Repayment of Funds Advanced	800.00	.....	.....
			\$ 447,089.51	\$ 34.37
University	Refunds	\$ 50.00	\$	\$
			\$ 50.00	\$
University—Southern Branch	Fees	\$ 19,748.50	\$	\$ 19,748.50
	Sales	1,164.00	.....	1,164.00
	Rentals	1,664.65	.....	1,664.65
	Tuition	9,587.85	.....	9,587.85
	Smith-Hughes	3,100.00	.....	3,100.00
	Interest on Bank Deposits	89.90	.....	89.90
	Miscellaneous Receipts	73.08	.....	73.08
	Refunds	108.91	.....	.....
			\$ 35,536.89	\$ 35,427.98

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCE OF ALL RECEIPTS

(Continued)

REVENUE			NON-REVENUE		
Special Funds	Special Funds from Federal Gov't	Additions to Endowm'ts	Public Investm'ts	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
			\$	\$	\$ 9.55
\$	\$	\$		\$	\$ 9.55
\$ 182.70	\$	\$	\$		\$
150.82					
52.00					
780.91					
				9,219.17	
\$ 1,166.43				\$ 9,219.17	
\$	\$	\$	\$	\$ 65.21	\$
	17,250.00			426.92	
	67,030.28			36.99	
	9,706.88				
	17,490.00				
	331,619.03				
		1,523.28			
		1,106.55		800.00	
	\$ 443,096.19	\$ 2,629.85		\$ 1,329.12	
\$	\$	\$	\$	\$	\$ 50.00
\$	\$	\$	\$	\$	\$ 50.00
\$	\$	\$	\$	\$	\$
					108.91
					\$ 108.91

REPORT OF STATE AUDITOR

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

Department	Item	General Fund	Department Total
Veterans' Welfare Commission	Refunds	\$ 125.77	\$
		\$ 125.77	\$
Tax Settlement with Counties	General State Tax.....	\$ 4,030,077.35	\$ 4,030,077.35
	Gen Interest and Redemption.....	256,385.42	
	Public Bldg. Int. and Redemption.....	150,384.00	
	Highway Redemption No. 2.....	197,366.78	
	Highway Redemption No. 3.....	38,556.04	
	Highway Redemption No. 4.....	390,221.17	
	Predatory Animal.....	86,815.51	
	Sheep Inspection.....	20,589.16	
	Tuberculosis Erad. Indemnity.....	7,961.74	
	Glanders Indemnity.....	1,170.58	
		\$ 5,179,527.75	\$ 4,030,077.35
Other Receipts from Counties	Motor Vehicle Licenses.....	\$ 292,729.49	\$
	State and County Licenses.....	4,037.00	4,037.00
	Inheritance Taxes.....	43,639.68	43,639.68
	Court Fees.....	24,304.50	24,304.50
	Fines.....	1,023.15	
	Escheats.....	13,596.93	
	Foresters Special.....	519.18	
	Forest Protection.....	56,220.00	
	Pest Abatement.....	645.16	
	Am. Falls Reservoir District.....	372,839.98	
	Mt. Home Irrigation District.....	17,361.89	
	Hillsdale Irrigation District.....	7,490.63	
	Headgate Circulating.....	47.91	47.91
	Portneuf River Survey.....	325.27	325.27
	Dog Tax.....	5.50	
		\$ 834,786.27	\$ 72,354.36
Grand Total.....		\$25,205,279.51	\$ 7,282,439.26

NOTE: The total of receipts shown above is less than the amount of cash receipts shown in the statement of operations in various state funds for the reason that the latter includes as receipts cancelled checks, transfers from funds of preceding biennial period and revolving funds operations.

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

REVENUE			NON-REVENUE		
Special Funds	Special Funds from Federal Gov't	Additions to Endow'm'ts	Public Investm'ts	Borrowings and Trust Funds	Premiums, Accrued Interest & Refunds
	\$	\$	\$	\$	\$ 125.77
					\$ 125.77
\$ 256,385.42	\$	\$	\$	\$	\$
150,384.00					
197,366.78					
38,556.04					
390,221.17					
86,815.51					
20,589.16					
7,961.74					
1,170.58					
\$ 1,149,450.40					
\$ 292,729.49	\$	\$	\$	\$	\$
1,023.15				13,596.93	
519.18					
56,220.00					645.16
				372,839.98	
				17,361.89	
				7,490.63	
		\$ 5.50			
\$ 350,491.82		\$ 5.50		\$411,289.43	\$ 645.16
\$10,270,114.49	\$ 2,841,075.40	\$ 1,009,309.85	\$ 3,057,650.44	\$726,202.68	\$18,487.38

**BONDED INDEBTEDNESS OF THE STATE OF IDAHO,
SEPTEMBER 30TH, 1928**

Purpose	Option	Series	Int. Rate	Amount Outstand'g	Total
Deaf Dumb and Blind School.....	10/20	1911	4 %	\$ 30,000.00	
Northern Idaho Sanitarium.....	10/20	1911	4 %	35,000.00	
Soldiers' Home Improvement.....	10/20	1911	4 %	3,000.00	
State Penitentiary Improvement.....	10/20	1911	4 %	9,000.00	
University of Idaho Improvement..	10/20	1911	4 %	75,000.00	\$ 152,000.00
Idaho State Institutions Imp.....	10/20	1921	5 1/2 %	\$ 238,500.00	
Lava Hot Springs Improvement.....	10/20	1921	5 1/2 %	70,000.00	\$ 308,500.00
Idaho State Highway, Second Issue	10/20	1917	4 1/4 %	\$ 500,000.00	
Idaho State Highway, Second Issue	10/20	1917	4 1/2 %	4,500.00	
Idaho State Highway, Third Issue	Serial after 10 yrs.	1919	4 3/4 %	\$ 200,000.00	
Idaho State Highway, Fourth Issue	10/20	1921	5 %	2,000,000.00	
Idaho State Highway Refunding....	Serial	1925	4 1/4 %	75,000.00	\$2,779,500.00
Capitol Building.....	Serial after 10 yrs.	1919	4 3/4 %	\$ 900,000.00	
Capitol Building Refunding.....	Serial	1925	4 1/4 %	425,000.00	\$1,325,000.00
Lava Hot Springs Improvement.....	2/20	1925	4.1 %	35,000.00	
State General Refunding.....	Serial	1925	4 1/4 %	64,500.00	
Educational Institutions Imp.....	10/20	1925	4 %	285,000.00	\$ 364,500.00
Idaho State Institutions Imp.....	2/20	1927	4 1/4 %	\$ 353,000.00	\$ 353,000.00
Total.....				\$5,282,500.00	\$5,282,500.00

State Penitentiary Improvement of 1911—\$9,000.00 called for payment on April 1, 1928, have not been presented.
 Soldiers' Home Improvement of 1911—\$3,000.00 called for payment on April 1, 1928, have not been presented.
 State Highway, Second Issue of 1917—\$4,500.00 called for payment on January 1, 1928, have not been presented.

BONDS ISSUED BETWEEN OCTOBER 1, 1926, AND SEPTEMBER 30, 1928

Purpose	Option	Series	Int. Rate	Amount Issued
Idaho State Institutions Improvement.....	2/20	1927	4 1/4 %	\$353,000.00

BONDS PAID BETWEEN OCTOBER 1, 1926, AND SEPTEMBER 30, 1928

Purpose	Option	Series	Int. Rate	Amount Paid
Industrial Training School Improvement.....	10/20	I-1911	4 %	\$ 33,000.00
St. Joe River Bridge.....	10/20	N-1911	4 %	9,000.00
Ross Fork Road.....	10/20	R-1911	4 %	20,000.00
Bonneville Co. South Fork Snake River Bridge..	10/20	A-1911	4 %	500.00
North and South Wagon Road.....	10/20	L-1911	4 %	20,000.00
Snake River Bridge Bonds.....	10/20	K-1911	4 %	15,000.00
Idaho State Sanitarium Building.....	10/20	P-1911	4 %	25,000.00
Soldiers' Home Improvement.....	10/20	U-1911	4 %	10,000.00
State Penitentiary Improvement.....	10/20	V-1911	4 %	21,000.00
Idaho State Penitentiary Improvement.....	10/20	1913	4 %	5,000.00
Idaho State Highway Second Issue.....	10/20	1917	4 3/4 %	100,000.00
Idaho State Highway Second Issue.....	10/20	1917	4 1/2 %	395,500.00
State Highway Refunding.....	Serial	1925	4 1/4 %	8,000.00
State General Refunding.....	Serial	1925	4 1/4 %	8,000.00
Capitol Building Refunding.....	Serial	1925	4 1/4 %	50,000.00
Total.....				\$720,000.00

TREASURY NOTE ACCOUNT, OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

General Treasury Notes	Principal Dr.	Principal Cr.	Interest Dr.	Interest Cr.
Balance October 1, 1926.....	\$1,500,000.00		\$ 60,500.00	
Treasury Notes Issued.....	2,000,000.00		71,695.00	
Treasury Notes Paid.....		2,550,000.00		93,929.75
Int. on Treas. Notes Saved.....				1,185.25
Balance September 30, 1928.....		950,000.00		37,080.00
	\$3,500,000.00	\$3,500,000.00	\$132,195.00	\$132,195.00

FISH AND GAME LICENSE ACCOUNT.....	83

October 1, 1926, to September 30, 1928

	Dr.	Cr.
Balance October 1, 1926.....	\$ 255,719.70	\$
Licenses Issued.....	846,602.10	
Licenses missing in pads.....		38.35
Printers' samples.....		535.90
Complimentary licenses.....		872.80
Unused licenses returned.....		448,334.95
Lost licenses.....		19.00
Licenses Cancelled.....		6.65
Licenses sold (cash receipts).....		357,808.95
Balance September 30, 1928.....		294,705.20
Totals.....	\$1,102,321.80	\$1,102,321.80

DIRECTOR OF INSURANCE LICENSE ACCOUNT

October 1, 1926, to September 30, 1928

	Dr.	Cr.
Balance October 1, 1926.....	\$ 9,072.00	\$
Licenses Issued.....	122,200.00	.....
Printers' samples.....	.....	684.00
Licenses returned.....	.....	17,913.00
Lost licenses.....	.....	12.00
Licenses sold (cash receipts).....	.....	98,503.00
Balance September 30, 1928.....	.....	14,160.00
Totals.....	\$ 131,272.00	\$ 131,272.00

STATEMENT OF STATE INSURANCE FUND INVESTMENTS

October 1, 1928

Character of Investment	Oct. 1, 1926	Oct. 1, 1928
Liberty Bonds.....	\$ 405.02	\$ 200.00
School District Bonds.....	122,241.00	62,524.00
Highway District Bonds.....	177,644.10	222,012.64
City and Village Bonds.....	281,532.92	393,581.28
Irrigation District Bonds.....	8,550.00	8,550.00
County Bonds.....	187,968.10	227,440.58
Farm Loan Mortgage Notes.....	52,800.00	55,742.54
State Warrants.....	.....	.....
County Warrants.....	6,253.16	9,778.71
School District Warrants.....	24,878.30	11,812.35
Highway District Warrants.....	1,679.54	23,539.37
Drainage District Warrants.....	.....	.....
Irrigation District Warrants.....	4,847.21	4,697.17
City and Village Warrants.....	4,892.72	19,613.46
Totals.....	\$ 873,692.07	\$1,039,492.10

STATEMENT OF LAND SALE CERTIFICATES OUTSTANDING

Fund	Balance Due Oct. 1, 1926	Balance Due Oct. 1, 1928
Public School Endowment.....	\$1,907,598.46	\$1,816,984.39
Normal School Endowment.....	147,493.44	119,305.00
School of Science Endowment.....	27,826.89	25,212.37
Penitentiary Endowment.....	297,117.95	233,331.58
University Endowment.....	86,950.68	148,384.60
Agricultural College Endowment.....	111,556.61	99,018.37
Charitable Institutions Endowment.....	158,141.45	131,528.32
Insane Asylum Endowment.....	63,907.83	62,474.30
Public Building Endowment.....	49,252.13	36,246.65
Totals.....	\$2,849,845.44	\$2,672,485.58

STATEMENT SHOWING LAND GRANTS AND ALL LANDS SOLD

To September 30, 1928

Name of Grant	Total Acreage in Grant	Acres Sold Sept. 30, 1928	Amount of Sales to Sept. 30, 1928
School.....	2,963,698.00	536,992.38	\$ 9,228,105.69
University.....	96,080.00	42,209.20	617,946.48
Normal School.....	100,000.00	44,550.23	690,863.66
School of Science.....	100,000.00	23,882.35	310,598.35
Agricultural College.....	90,000.00	44,982.49	834,948.63
Insane Asylum.....	50,000.00	18,020.92	317,813.47
Penitentiary.....	50,000.00	14,960.81	175,245.80
Public Buildings.....	32,000.00	22,239.47	357,102.41
Charitable Institutions.....	150,000.00	59,593.38	1,082,989.35
Totals.....	3,631,778.00	807,431.26	\$13,615,613.84

STATEMENT OF TIMBER SOLD

To September 30, 1928

	Acres	Purc'se Price
To September 30, 1926.....	263,916.35	\$ 3,747,862.80
From October 1, 1926, to September 30, 1928.....	13,231.39	427,862.00
Totals.....	277,147.74	\$ 4,175,724.80

STATEMENT OF ENDOWMENT FUNDS INVESTED OCTOBER 1, 1928

Fund	Mortgage Loans	School Bonds	U. S. Liberty Bonds and Treas. Notes	State Highway Bonds	Capitol Building Bonds
Public School.....	\$1,546,189.34	\$4,134,504.82	\$696,850.00	\$ 73,700.00	\$60,000.00
Normal School.....	335,821.87	237,235.82	.....	14,000.00	10,197.36
School of Science.....	179,975.00	198,839.92	.....	.....	3,033.75
Penitentiary	164,289.20	163,264.53	.....	1,000.00	.....
University	209,076.49	408,509.88	10,000.00	24,000.90	1,000.00
Agricultural Col'ge...	187,804.56	297,720.40	.....	3,940.00	.....
Char. Inst.....	371,372.64	576,689.89	.....	3,500.00	6,000.00
Insane Asylum.....	129,194.00	100,810.38	.....	.....	.....
Totals.....	\$3,123,723.10	\$6,117,575.64	\$706,850.00	\$120,140.90	\$80,231.11

STATEMENT OF ENDOWMENT FUNDS INVESTED OCTOBER 1, 1928

General Refunding Bonds	Lava Hot Springs Bonds	Edu. Inst. Imp'm't Bonds	Idaho State Inst. Imp. Bonds	U. S. Treasury Notes	State Treasury Notes	Total
.....	.....	\$115,000.00	\$300,000.00	\$204,550.00	\$250,000.00	\$ 7,380,794.16
.....	.....	15,000.00	24,681.33	.....	.....	636,936.38
.....	25,000.00	.....	20,000.00	.....	.....	426,848.67
.....	10,000.00	.....	20,000.00	.....	.....	358,553.73
16,500.00	.....	55,000.00	.....	.....	.....	724,087.27
.....	.....	30,000.00	.....	.....	.....	544,464.96
4,000.00	.....	30,000.00	24,983.50	.....	.....	1,022,546.03
.....	.....	20,000.00	.....	.....	.....	250,004.38
\$20,500.00	\$35,000.00	\$265,000.00	\$389,664.83	\$204,550.00	\$250,000.00	\$11,344,235.58

REPORT OF STATE AUDITOR

INSERT "B"

RECEIPTS FROM COUNTIES, OCTOBER 1, 1926, TO SEPTEMBER 30, 1928

County	Total Taxation	Motor Vehicle Licenses	State & County Licenses	Inherit- ance Taxes	Court Fees	Fines	Escheats	Foresters' Special	Forest Protection	Pest Abatement	Am. Falls Reservoir District	Mt. Home Irrigation District	Hillsdale Irrigation District	Miscel- laneous	Total
Ada.....	\$ 426,664.20	\$ 30,902.31	\$ 187.50	\$ 7,368.66	\$ 2,268.00	\$ 64.34	\$ 1,987.26	\$	\$	\$	\$	\$	\$	\$	\$ 469,442.27
Adams.....	51,289.45	1,324.61	22.00	.....	249.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	52,885.06
Bannock.....	321,337.10	19,051.65	451.50	9,343.37	2,421.00	48.88	.....	.....	.....	.....	.....	.....	.....	*325.27	353,028.77
Bear Lake.....	98,684.04	3,677.83	53.00	444.14	309.00	6.00	.....	.....	.....	.....	.....	.....	.....	.....	103,174.01
Benewah.....	112,391.23	5,885.45	75.50	142.52	354.00	13.50	.....	.....	6,451.80	.....	.....	.....	.....	.....	125,314.00
Bingham.....	184,186.70	11,170.30	179.50	1,100.15	720.00	31.00	.....	.....	.....	.....	26,613.67	.....	.....	.....	224,001.32
Blaine.....	75,427.39	2,473.97	13.00	.....	261.00	1.00	.....	.....	.....	.....	.....	.....	.....	.....	78,176.36
Boise.....	36,727.67	777.25	1.00	103.52	69.00	.....	.....	45.00	.....	.....	.....	.....	.....	.....	37,723.44
Bonner.....	180,914.90	8,608.53	68.50	601.40	648.00	.....	792.98	.....	10,073.25	.....	.....	.....	.....	.....	201,707.56
Bonneville.....	178,849.05	15,385.22	253.50	153.68	1,029.00	5.00	.....	.....	.....	.....	4,072.21	.....	.....	.....	199,795.57
Boundary.....	67,855.42	2,887.56	41.00	.....	324.00	20.14	329.70	.....	7,634.73	.....	.....	.....	.....	†47.91	79,092.55
Butte.....	35,004.93	1,136.14	28.00	.....	195.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	36,364.07
Camas.....	36,248.41	1,292.41	19.00	.....	132.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	37,691.82
Canyon.....	274,829.88	14,199.35	160.00	994.46	969.00	1.00	.....	.....	.....	142.20	.....	.....	.....	.....	291,295.89
Caribou.....	53,481.46	1,517.89	18.00	.....	111.00	13.00	.....	.....	.....	.....	.....	.....	.....	.....	55,141.35
Cassia.....	97,728.93	6,723.11	103.00	202.91	573.00	1.00	.....	.....	.....	.....	.....	.....	.....	.....	105,331.95
Clark.....	49,088.21	789.19	15.00	.....	120.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	50,012.40
Clearwater.....	99,027.45	4,098.54	76.00	116.57	295.00	23.50	.....	423.68	9,553.71	.....	.....	.....	.....	.....	113,614.45
Custer.....	44,550.95	2,257.78	42.50	184.52	222.00	.....	3,975.04	.....	.....	.....	.....	.....	.....	.....	51,232.79
Elmore.....	112,269.37	3,283.22	55.00	793.19	345.00	.....	.....	15.00	.....	.....	5,864.60	17,361.89	.....	.....	139,987.27
Franklin.....	95,371.55	4,680.51	70.50	.....	309.00	1.30	.....	.....	.....	.....	.....	.....	.....	.....	100,432.86
Fremont.....	101,149.81	5,655.24	127.50	43.92	411.00	1.00	286.56	.....	.....	.....	.....	.....	.....	.....	107,675.03
Gem.....	52,434.71	3,941.27	47.50	1,251.53	246.00	35.00	1,156.14	.....	.....	.....	.....	.....	.....	.....	59,112.16
Gooding.....	87,615.69	4,129.94	49.50	.....	423.00	.....	.....	.....	.....	.....	94,781.70	.....	.....	.....	186,999.83
Idaho.....	149,179.27	5,823.86	84.00	1,940.47	303.00	5.50	375.14	.....	.....	.....	.....	.....	.....	.....	157,711.24
Jefferson.....	99,326.94	4,313.14	80.50	.....	318.00	5.00	.....	.....	.....	8.75	.....	.....	.....	.....	104,052.33
Jerome.....	77,776.73	5,150.45	62.00	280.30	510.00	.....	.....	.....	.....	.....	100,670.93	.....	7,490.63	.....	191,941.04
Kootenai.....	195,249.02	14,187.26	123.00	3,152.40	1,053.00	344.36	.....	5.50	8,314.21	75.77	.....	.....	.....	.....	222,604.52
Latah.....	192,453.24	12,927.60	193.50	1,527.63	423.00	89.55	.....	25.00	8,318.82	.....	.....	.....	.....	.....	215,958.34
Lenhi.....	56,172.24	2,569.53	30.50	1,147.01	429.00	.....	4,662.86	.....	.....	.....	.....	.....	.....	.....	65,011.14
Lewis.....	85,251.97	4,159.81	114.00	279.63	192.00	18.50	.....	.....	.....	.....	.....	.....	.....	.....	90,015.94
Lincoln.....	65,369.74	1,903.76	67.00	.....	537.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	67,877.50
Madison.....	77,220.51	2,432.91	57.00	.....	336.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	80,046.42
Minidoka.....	87,710.83	5,317.69	109.00	2.70	294.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	93,434.22
Nez Perce.....	178,350.76	13,772.60	187.00	4,151.29	1,722.00	7.00	.....	.....	15.84	219.23	.....	.....	.....	.....	198,425.72
Oneida.....	58,059.08	1,956.17	33.50	.....	480.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	60,529.25
Owyhee.....	78,618.46	1,896.14	3.50	285.75	162.00	2.50	.....	.....	.....	.....	.....	.....	.....	.....	80,968.35
Payette.....	60,769.29	6,407.38	50.00	814.62	297.00	16.30	.....	.....	.....	74.78	.....	.....	.....	.....	68,429.37
Power.....	89,673.29	5,111.09	45.00	.....	846.00	1.20	.....	.....	.....	.....	52.09	.....	.....	.....	95,728.67
Shoshone.....	260,893.04	13,709.22	239.00	5,490.50	1,050.00	180.07	31.25	.....	5,857.64	.....	.....	.....	.....	.....	287,450.72
Teton.....	45,462.75	1,605.73	40.00	.....	219.00	6.01	.....	.....	.....	.....	.....	.....	.....	.....	47,333.49
Twin Falls.....	293,206.18	26,536.60	225.50	1,540.64	1,539.00	73.50	.....	.....	.....	.....	140,784.78	.....	.....	.....	463,911.60
Valley.....	55,997.63	1,899.36	55.00	.....	135.00	.....	.....	.....	.....	.....	.....	.....	.....	‡5.50	58,111.99
Washington.....	99,608.28	5,200.02	80.50	157.17	456.00	8.00	.....	5.00	.....	124.43	.....	.....	.....	.....	105,639.40
Totals.....	\$5,179,527.75	\$292,729.49	\$4,037.00	\$43,639.68	\$24,304.50	\$1,023.15	\$13,596.93	\$ 519.18	\$56,220.00	\$ 645.16	\$372,839.98	\$ 17,361.89	\$ 7,490.63	\$ 378.68	\$6,014,314.02

*Portneuf River Survey. †Headgate Circulating. ‡Dog Tax.

STATEMENT SHOWING TAXES DUE FROM COUNTIES

SEPTEMBER 30, 1928

County	State and County Licenses	Inheritance Tax	Spray Tax	River Surveys
Ada.....	\$ 93.50	\$ 25.45	\$ 49.20	\$.....
Adams.....	27.00			
Bannock.....	218.50	184.16		3,086.76
Bear Lake.....	32.00			
Benewah.....	81.00			
Bingham.....	101.50			
Blaine.....	42.00			
Boise.....	18.00			
Bonner.....	87.00			
Bonneville.....	85.00			
Boundary.....	59.00			
Butte.....	38.00			
Camas.....	16.00			
Canyon.....	86.00	372.48	1,386.15	
Caribou.....	40.00	3,573.55		
Cassia.....	81.50			
Clark.....	21.50			
Clearwater.....	28.00			
Custer.....	21.00			
Elmore.....	47.00			
Franklin.....	56.00			
Fremont.....	75.00			
Gem.....	52.50	102.40	29.58	
Gooding.....	55.50	116.67		
Idaho.....	80.00	88.30		
Jefferson.....	60.00		8.75	
Jerome.....	49.50			
Kootenai.....	100.50	945.05	200.74	
Latah.....	81.00			
Lemhi.....	15.00			
Lewis.....	49.00			
Lincoln.....	69.50			
Madison.....	68.00			
Minidoka.....	84.50			
Nez Perce.....	118.50	240.58	987.42	
Oneida.....	29.50			
Owyhee.....	20.50			
Payette.....	57.00		402.21	
Power.....	52.50			
Shoshone.....	121.00			
Teton.....	21.00			
Twin Falls.....	119.00		374.20	
Valley.....	34.00			
Washington.....	69.50		803.12	
	\$2,762.00	\$5,648.64	\$4,241.37	\$3,086.76

STATEMENT SHOWING TAXES DUE FROM COUNTIES

SEPTEMBER 30, 1928

(Continued)

Motor Vehicle Licenses	Motor Traffic Fines	1927 State Tax	1928 State Tax	Total
*\$ 454.54	*\$ 64.34	\$.....	\$ 237,563.20	\$ 237,212.47
555.69			27,823.60	28,406.29
518.15	*37.98		181,281.17	185,250.76
162.76			54,844.20	55,038.96
	*5.00		59,315.49	59,391.49
*148.46	10.00		102,212.53	102,175.57
*50.59	1.00		39,707.61	39,700.02
117.52			18,946.82	19,082.34
909.05			97,889.76	98,885.81
353.63	*3.00		100,101.65	100,537.28
433.59	*20.14		35,260.14	35,732.59
897.39			18,254.72	19,190.11
115.56			19,621.53	19,753.09
6,916.07	*1.00		145,793.58	154,553.28
	*5.00		28,684.90	32,293.45
791.21		16,205.88	60,582.86	77,661.45
386.87			24,257.67	24,666.04
*186.19			56,104.58	55,946.39
			22,925.48	22,946.48
			57,647.49	57,559.40
*135.09			53,065.58	53,293.57
173.29	*1.30		54,791.82	54,605.61
*260.21	*1.00		28,121.09	28,737.06
450.49	*19.00		48,721.62	49,173.69
279.90			82,496.21	83,226.27
562.26	*.50		55,679.48	56,057.77
309.54			47,504.69	47,631.78
77.59			107,796.18	109,836.06
1,070.65	*277.06		100,301.62	100,144.64
*179.73	*58.25		30,302.25	30,317.25
			46,691.05	46,592.29
*129.26	*18.50		34,461.37	35,549.71
1,018.84			42,582.37	44,799.76
2,149.39			46,535.24	46,768.18
148.44			102,660.38	105,312.70
1,305.82			32,456.80	34,014.85
1,528.55			31,109.29	31,129.69
*.10			33,928.27	34,185.44
*196.74	*5.30		49,433.28	49,779.26
293.48			146,819.32	146,383.91
*431.40	*125.01		18,422.57	19,068.54
630.98	*6.01		161,780.46	161,505.78
*702.48	*65.40		29,556.90	29,590.90
			54,490.38	55,458.05
101.55	*6.50			
\$ 19,383.47	*\$ 709.29	\$ 16,205.88	\$2,828,527.20	\$2,879,146.03

*Denotes overpayment.

RELIEF AND DEFICIENCY APPROPRIATIONS, 1927-1928

	Amount Approp't'd	Amount Expended
General Fund:		
District Court.....	\$ 541.66	\$ 541.66
Lava Hot Springs.....	1,042.93	1,042.93
Idaho State Sanitarium.....	30.00	30.00
Adjutant General.....	80.00	80.00
Bureau of License.....	30.00	30.00
Timber Fire Protection.....	116,818.05	116,818.05
State Penitentiary.....	142.00	142.00
Inheritance Tax.....	44.28	44.28
Agriculture—Black Currants.....	436.55	436.55
Commission on Uniform State Laws.....	26.50	26.50
Relief of Estate of Henry O'Leary.....	2,025.00	2,025.00
Salvation Army Maternity Home.....	1,141.50	1,141.50
Totals.....	\$ 122,358.47	\$ 122,358.47

Special Funds:		
Game.....	\$ 45.67	\$ 45.67
State Highway.....	801.22	801.22
State Highway.....	9,440.72	9,440.72
Lava Hot Springs.....	661.54	661.54
Totals.....	\$ 10,949.15	\$ 10,949.15

SUMMARY OF GENERAL FUND APPROPRIATIONS, 1927-1928

January 1, 1927, to September 30, 1928

Legislative Appropriations, 1927 General Fund.....		\$5,747,380.47
Steunenberg Memorial, Modified Appropriation.....		15,000.00
Balances in Continuing Appropriations.....		83,605.79
Refunds and Receipts (ad. to appropriat'ns by law).....		151,436.29
Supt. of Construction, appropriation reduced by law.....	\$ 841.20	
Interest Earnings of Endowment Funds, designated by law to reduce appropriations.....	151,317.00	
Expended Deficiency Appropriations.....	122,358.47	
Expended by Departments and Institutions.....	4,712,617.93	
Balances in Appropriations, September 30, 1928.....	1,010,287.95	
Totals.....	\$5,997,422.55	\$5,997,422.55

APPROPRIATIONS FROM GENERAL FUND TO SPECIAL FUND, 1927-1928

Farm Mortgage Fund.....	\$ 150,000.00
Sheep Inspection Fund.....	10,000.00
State Land Water Maintenance Fund.....	5,000.00
Total.....	\$ 165,000.00

SUMMARIZED STATEMENT OF RECEIPTS AND DISBURSEMENTS

October 1, 1926, to September 30, 1928

RECEIPTS

Cash apportioned to various funds.....	\$26,400,873.46	
Cancelled warrants, returned to funds.....	6,550.82	\$26,407,424.28
Cash balance in treasury October 1, 1926.....	2,442,311.37	
Less warrants outstanding October 1, 1926.....	300,318.52	
Balance in funds October 1, 1926.....		2,141,992.85
		\$28,549,417.13

DISBURSEMENTS

Warrants Drawn.....	\$22,086,024.33	
Bonds Redeemed (State).....	720,000.00	
Bonds Redeemed (Irrigation Districts).....	9,500.00	
Treasury Notes Redeemed.....	2,550,000.00	
Interest on Bonds (State).....	508,462.40	
Interest on Bonds (Irrigation Districts).....	46,119.83	
Interest on Treasury Notes.....	93,929.75	
Interest on Registered Warrants.....	96,239.85	
Dishonored Checks Charged back to Funds.....	39,894.64	
Sight Drafts Paid (Revolving Funds).....	1,129,218.45	
Miscellaneous Payments by State Treasurer.....	349,842.40	\$27,629,231.65
Cash Balance in Treasury September 30, 1928.....	2,024,100.82	
Less Warrants Outstanding September 30, 1928.....	1,103,915.34	
Balance in Funds September 30, 1928.....		920,185.48
		\$28,549,417.13

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