

STATE OF IDAHO

Report of the Auditor

—TO THE—

Nineteenth Legislature



Receipts and Disbursements

Jan. 5, 1925-Dec. 31, 1926

E. G. GALLET
STATE AUDITOR

STATE OF IDAHO
OFFICE OF STATE AUDITOR
RECEIPTS CLASSIFIED BY SOURCE JANUARY 5, 1925 TO DECEMBER 31, 1926

| DEPARTMENT | Total Receipts | REVENUE | | | | | | | | | | NON-REVENUE | | | | | APPORTIONMENT | |
|---|----------------|----------------|--------------------|-----------------------------|-----------------------|-------------|--|--------------|----------------|--------------------------------|------------------------|-----------------------------|--------------------|-------------------|----------------|----------------------------|----------------|---------------------------------|
| | | Taxes | Licenses & Permits | Charges for Services & Fees | Fines & Confiscations | Escheats | Grants & Donations from Federal Government | Rents | Interest | Miscellaneous Sales & Receipts | Total Revenue Receipts | Bonds & Treasury Notes Sold | Land & Timber Sold | Refund of Expense | Trust Receipts | Total Non-Revenue Receipts | General Fund | Endowment Special & Trust Funds |
| Adjutant General | \$ 435.35 | | | | 30.00 | | | | | | 30.00 | | | | | | | |
| Agriculture, Dept of | 135,006.19 | | 11,059.35 | 123,358.95 | | | | | | | 162.00 | | | | 405.35 | 405.35 | \$ 405.35 | \$ 30.00 |
| American Falls Reservoir District | 93.01 | | | | | | | | | | | | | 25.50 | 425.89 | 13,206.63 | 121,799.56 | |
| Auditor | 58.51 | | | 3.00 | | | | | | | | | | 93.01 | 93.01 | 58.51 | 93.01 | |
| Counties | 5,106,800.18 | 4,716,313.83 | 297,128.39 | 28,700.36 | 1,443.36 | 10,358.21 | | | | | | | 55.51 | 55.51 | 52,817.00 | 3,883,754.62 | 1,723,045.56 | |
| District Court | 544.30 | | | 544.30 | | | | | 39.03 | | | | 5,053,983.18 | 47,579.91 | 544.30 | | | |
| Education, Board of Administration | 13,381.94 | | | 12,130.00 | | | | | | | | | | | | | | |
| Albion Normal School | 28,673.68 | | | 17,984.91 | | | | 8,830.96 | | | 1,251.94 | | 13,381.94 | | | | 12,723.94 | |
| Deaf & Blind School | 2,763.13 | | | 90.00 | | | | | | 1,616.86 | | 28,432.73 | | 240.95 | 240.95 | | 28,673.68 | |
| Industrial Training School | 35,892.98 | | | 22,552.55 | | | 8.25 | | | 2,234.02 | | 2,324.02 | | 439.11 | 439.11 | | 2,763.13 | |
| Lewiston Normal School | 15,716.16 | | | 11,464.48 | | | | 616.65 | | 11,391.22 | | 33,952.02 | | 1,940.96 | 1,940.96 | | 35,892.98 | |
| Technical Institute | 42,056.21 | | | 32,702.29 | | | | 7,483.36 | 131.17 | 1,305.48 | | 13,450.21 | | 2,265.95 | 2,265.95 | | 15,716.16 | |
| University of Idaho | 327.50 | | | | | | | | | 1,238.75 | | 41,555.57 | | 500.64 | 500.64 | | 42,056.21 | |
| Finance, Dept. of Banking | 25,159.82 | | | 25,159.82 | | | | | | | | 327.50 | | | | | 327.50 | |
| Blue Sky | 7,453.71 | | | 7,236.43 | | | | | | | | | | | | | 7,236.43 | |
| Insurance Director | 442,577.12 | | 91,924.00 | 350,578.75 | | | | | | | | | 100.50 | 116.78 | 217.28 | 7,336.93 | 116.78 | |
| Fish & Game Department | 348,117.06 | | 315,785.25 | 293.40 | 15,888.39 | | | | | | | | 14.37 | | 14.37 | 442,517.12 | | |
| Hillsdale Irrigation District | 27,559.34 | | | | | | | 140.00 | | | 15,874.61 | | | 11.08 | 184.33 | 195.41 | 348,177.06 | |
| Idaho Insane Asylum | 16,133.13 | | | 6,110.05 | | | | | | | | | | | 27,559.34 | 27,559.34 | 27,559.34 | |
| Industrial Accident Board | 39,961.72 | | | | | 39,961.72 | | | | | 9,593.89 | | | 337.39 | 91.80 | 16,041.33 | 91.80 | |
| Insurance Manager | 581,516.92 | | | 581,502.50 | | | | | | | | | | | | | 39,961.72 | |
| Land Department | 699,211.89 | | | 7,713.39 | | | | 370,045.08 | 28,126.33 | | | | | 14.42 | 581,516.92 | 581,516.92 | 581,516.92 | |
| Law Enforcement Athletic Commission | 14,063.89 | | | 14,063.89 | | | | | | | | | | | 67,460.31 | 293,327.09 | 7,713.39 | |
| Motor Fuels | 2,100,246.35 | 2,100,246.35 | | | | | | | | | | | | | | | 14,063.89 | |
| Motor Vehicle | 12,153.92 | | 12,142.00 | | | | | | | | | | | | | | 12,142.00 | |
| Occupational License Registration | 29,313.00 | | 17,514.00 | 11,794.20 | | | | | | 11.92 | | | | | | | 11,794.20 | |
| Penitentiary | 73,666.73 | | | 1,383.25 | | | | | | | | | | | | | 1,383.25 | |
| Public Investments | 3,873,106.95 | | | 446.00 | | | | | | | 72,283.48 | | | | | | 446.00 | |
| Public Utilities | 533.54 | | | 533.54 | | | | | | | | | | | | | 533.54 | |
| Public Welfare Administration | 897.70 | | 744.50 | | | | | | | | | | | | | | 744.50 | |
| Lava Hot Springs | 33,291.47 | | | 33,291.47 | 23.35 | | | | | | | | | | | | 33,291.47 | |
| North Idaho Sanitarium | 4,773.67 | | | 3,805.55 | | | | | | | | | | | | | 3,805.55 | |
| Soldiers' Home | 3,065.10 | | | | | | | | | | | | | | | | | |
| State Sanitarium | 3,219.15 | | | 935.09 | | | | | | | | | | | | | 935.09 | |
| Public Works Administration | 42.70 | | | | | | | | | | | | | | | | | |
| Heyburn Park | 3,356.90 | | | 2,463.50 | | | | | | | | | | | | | 2,463.50 | |
| State Highway | 4,125,086.63 | | | 1,538,153.93 | | | | 893.40 | | | 38,689.27 | | | | | | 1,538,153.93 | |
| Reclamation, Dept. of | 15,978.39 | | | 9,689.20 | | | | 2,063.73 | | | | | | | | | 9,689.20 | |
| Secretary of State | 224,312.54 | 169,526.25 | | 54,764.84 | | | | | | | | | | | | | 54,764.84 | |
| Sheep Commission | 4,592.44 | | | 4,592.44 | | | | | | | | | | | | | 4,592.44 | |
| Sunnydell Irrigation District | 10,445.58 | | | | | | | | | | | | | | | | | |
| Supreme Court | 50,616.13 | | | 7,317.89 | | | | | | | | | | | | | 7,317.89 | |
| Treasurer | 4,137,352.55 | 14,772.32 | | 8,250.00 | 122.50 | 794.84 | | | 142,685.36 | | | | | | | | 8,250.00 | |
| United States Government Chamberlain-Kahn | 102.13 | | | | | | | | | | | | | | | | | |
| Five Percent Public Land Sales | 2,480.40 | | | | | | | | | | | | | | | | | |
| Mineral Leasing Act | 370.36 | | | | | | | | | | | | | | | | | |
| National Forest Reserve | 364,240.11 | | | | | | | | | | | | | | | | | |
| Sheppard Towner | 15,066.36 | | | | | | | | | | | | | | | | | |
| Soldiers' Home | 14,879.35 | | | | | | | | | | | | | | | | | |
| Vocational Education | 63,478.58 | | | | | | | | | | | | | | | | | |
| Vocational Rehabilitation | 9,904.42 | | | | | | | | | | | | | | | | | |
| U. S. Gov't. Refund | 34.37 | | | | | | | | | | | | | | | | | |
| Veterans' Welfare | 184.80 | | | | | | | | | | | | | | | | | |
| Totals | 22,760,301.06 | \$7,000,858.75 | \$746,297.49 | \$2,919,609.97 | \$17,507.60 | \$51,114.77 | \$3,012,005.13 | \$390,081.43 | \$1,647,456.00 | \$161,711.00 | \$15,946,642.14 | \$3,894,403.59 | \$890,111.51 | \$18,179.69 | \$2,010,964.13 | \$6,813,653.92 | \$4,466,531.26 | \$18,293,769.80 |

STATE OF IDAHO
OFFICE OF STATE AUDITOR
DISBURSEMENTS CLASSIFIED BY OBJECT, JANUARY 5, 1925 TO DECEMBER 31, 1926
FROM GENERAL FUND

| DEPARTMENTS AND INSTITUTIONS | Total | Personal Services | Services Other Than Personal | Materials | Supplies | Equipment | Structural & Non-Structural Improvement | Land | Payment of Debts & Refunds | Fixed Charges & Contributions | Special Relief | Losses & Contingencies | Appropriated | Expended | Balance | Per Cent Expended |
|--|--------------|-------------------|------------------------------|-----------|-------------|-----------|---|-----------|----------------------------|-------------------------------|----------------|------------------------|--------------|------------|-----------|-------------------|
| Adjutant General | \$ 40,757.11 | \$ 12,399.16 | \$ 8,819.05 | | \$ 2,706.35 | 6,269.56 | \$ 2,988.19 | | 80.91 | 7,312.28 | | 181.61 | 44,029.45 | 40,757.11 | 3,272.34 | 92 |
| National Guard H. B. 308 | 14,213.99 | | | | | | | | | 14,213.99 | | | 14,214.16 | 14,213.99 | .17 | 99 |
| Agricultural Administration | 23,304.18 | 17,111.56 | 4,903.22 | | 889.01 | 194.15 | | | | 206.24 | | | 23,448.00 | 23,304.18 | 143.82 | 99 |
| Animal Industry | 36,395.05 | 25,504.80 | 8,738.41 | | 996.68 | 866.71 | | | | 288.45 | | | 36,800.00 | 36,395.05 | 404.95 | 98 |
| Director of Dairying | 9,999.98 | 6,615.00 | 1,682.46 | | 390.94 | 1,269.58 | | | | 42.00 | | | 10,000.00 | 9,999.98 | .02 | 99 |
| Plant Industry | 36,731.00 | 25,884.90 | 7,298.22 | | 387.44 | 2,883.10 | | | | 277.34 | | | 36,750.00 | 36,731.00 | 19.00 | 99 |
| Farm Markets, Weights & Measures | 9,985.98 | 7,633.07 | 729.68 | | 55.03 | 1,520.00 | | | | 48.20 | | | 10,000.00 | 9,985.98 | 14.02 | 99 |
| Pure Seed | 3,442.85 | 533.29 | 1,157.55 | | 261.56 | | | | | 1,490.45 | | | 4,000.00 | 3,442.85 | 557.15 | 86 |
| White Pine Blister | 3,500.00 | 654.00 | 1,063.50 | | | 1,782.50 | | | | | | | 3,500.00 | 3,500.00 | | 100 |
| Infected Black Currant | 499.40 | | | | | | | | 499.40 | | | | 500.00 | 499.40 | .60 | 99 |
| Albion Normal School | 155,741.97 | 116,598.81 | 8,620.55 | | 14,234.23 | 10,769.96 | 1,541.16 | | | 3,977.26 | | | 155,924.86 | 155,741.97 | 182.89 | 99 |
| Attorney General | 38,946.73 | 32,820.73 | 3,538.84 | | 775.87 | 1,740.40 | | | | 70.89 | | | 40,480.00 | 38,946.73 | 1,533.27 | 96 |
| Auditor | 35,677.48 | 30,830.20 | 1,895.73 | | 1,747.78 | 1,185.19 | | | | 18.58 | | | 37,945.00 | 35,677.48 | 2,267.52 | 94 |
| Bureau of Budget | 11,462.25 | 9,199.41 | 1,980.70 | | 153.00 | 121.68 | | | | 7.46 | | | 12,175.00 | 11,462.25 | 712.75 | 94 |
| Bureau of Public Accounts | 15,196.22 | 14,382.56 | 626.86 | | 105.75 | 4.50 | | | | 76.55 | | | 16,250.00 | 15,196.22 | 1,053.78 | 93 |
| Board of Education—Administration | 48,286.31 | 30,400.27 | 15,952.69 | | 1,447.83 | 408.57 | | | | 76.95 | | | 50,255.00 | 48,286.31 | 1,968.69 | 96 |
| Certification of Teachers | 10,730.67 | 7,952.30 | 2,196.93 | | 417.38 | 164.06 | | | | | | | 13,190.00 | 10,730.67 | 2,459.33 | 81 |
| Board of Equalization | 1,872.55 | | 1,003.26 | | 859.29 | | | | | 10.00 | | | 1,960.00 | 1,872.55 | 87.45 | 95 |
| Bureau of Mines & Geology Bureau of Mines | 9,612.91 | 7,239.69 | 1,532.40 | | 541.22 | 299.60 | | | | | | | 10,000.00 | 9,612.91 | 387.09 | 96 |
| Mineral Resource Investigation | 9,998.28 | 4,744.83 | 4,242.19 | | 543.77 | 467.49 | | | | | | | 10,000.00 | 9,998.28 | 1.72 | 99 |
| U. S. Geological Survey | 9,970.05 | 6,226.56 | 2,606.09 | | 460.58 | 676.82 | | | | | | | 10,000.00 | 9,970.05 | 29.95 | 99 |
| Children's Home Finding and Aid Society | 16,905.00 | 16,905.00 | | | | | | | | | | | 17,700.00 | 16,905.00 | 795.00 | 95 |
| Deaf & Blind School | 131,417.56 | 74,454.39 | 11,208.60 | | 36,345.77 | 4,545.04 | 4,314.87 | | | 1,548.89 | | | 131,760.54 | 131,417.56 | 342.98 | 99 |
| District Court | 218,651.67 | 197,713.25 | 20,678.42 | | | | | | | 260.00 | | | 230,000.00 | 218,651.67 | 11,348.33 | 95 |
| Finance—Banking | 44,336.89 | 27,919.26 | 12,531.21 | | 1,097.80 | 1,831.48 | | | | 957.14 | | | 48,518.28 | 44,336.89 | 4,181.39 | 91 |
| Blue Sky | 11,124.77 | 7,641.97 | 1,417.83 | | 478.77 | 1,333.20 | | | 70.50 | 182.50 | | | 13,536.93 | 11,124.77 | 2,412.16 | 82 |
| Insurance Director | 18,877.52 | 13,318.22 | 2,816.30 | | 1,746.77 | 617.49 | | | | 378.74 | | | 20,210.00 | 18,877.52 | 1,332.48 | 93 |
| Field Agent | 7,543.58 | 3,547.05 | 2,037.73 | | 5.35 | 1,914.85 | | | | 38.60 | | | 10,000.00 | 7,543.58 | 2,456.42 | 75 |
| G. A. R. | 2,828.97 | 1,800.00 | 860.87 | | 34.40 | 55.30 | | | | 78.40 | | | 2,900.00 | 2,828.97 | 71.03 | 97 |
| Governor | 23,795.31 | 19,450.37 | 3,584.40 | | 172.11 | 388.03 | | | | 200.40 | | | 26,250.00 | 23,795.31 | 2,454.69 | 90 |
| Law Enforcement Emergency | 6,091.51 | 5,771.20 | 310.46 | | 9.85 | | | | | | | | 13,000.00 | 6,091.51 | 6,908.49 | 46 |
| Lieutenant Governor | 208.19 | 150.59 | 57.60 | | | | | | | | | | 500.00 | 208.19 | 291.81 | 41 |
| Historical Society | 7,476.26 | 4,800.00 | 1,128.30 | | 136.26 | 1,385.95 | | | | 25.75 | | | 7,526.00 | 7,476.26 | 49.74 | 99 |
| Purchase & Compilation old newspaper files | 1,000.00 | 1,000.00 | | | | | | | | | | | 1,000.00 | 1,000.00 | | 100 |
| Idaho Insane Asylum | 138,444.78 | 56,672.78 | 13,716.71 | | 45,700.73 | 14,331.37 | 4,764.72 | | | 3,258.47 | | | 173,833.32 | 138,444.78 | 35,388.54 | 100* |
| Irrigation Assessment | 4,175.22 | | | | | | | | | 4,175.22 | | | 5,065.00 | 4,175.22 | 889.78 | 82 |
| Idaho State Sanitarium | 111,741.67 | 40,389.04 | 6,557.30 | | 38,632.58 | 9,785.23 | 14,072.39 | | | 2,305.13 | | | 121,547.23 | 111,741.67 | 9,805.56 | 92 |
| Purchase of Land | 16,767.90 | | | | | | | 16,767.90 | | | | | 17,000.00 | 16,767.90 | 232.10 | 98 |
| Idaho Technical Institute | 381,742.45 | 248,006.17 | 22,406.26 | | 30,429.76 | 47,604.44 | 26,458.05 | | | 6,837.77 | | | 385,736.61 | 381,742.45 | 3,994.16 | 98 |
| Idaho Industrial Training School | 253,287.16 | 87,528.19 | 22,723.93 | 5,404.03 | 100,175.40 | 15,091.36 | 14,637.19 | | 75.00 | 7,652.06 | | | 255,963.98 | 253,287.16 | 2,676.82 | 98 |
| Purchase of Land | 16,000.00 | | | | | | | 16,000.00 | | | | | 16,000.00 | 16,000.00 | | 100 |
| Insane & Feeble Minded | 121.92 | 20.00 | 101.92 | | | | | | | | | | 2,000.00 | 121.92 | 1,878.08 | 6 |
| Land Department—Administration | 54,963.04 | 37,224.31 | 15,502.93 | | 962.98 | 457.05 | | | | 815.77 | | | 58,060.00 | 54,963.04 | 3,096.96 | 94 |
| Special Cruising | 10,252.98 | 7,712.86 | 2,497.19 | | 16.93 | 26.00 | | | | | | | 17,052.98 | 10,252.98 | 6,799.00 | 60 |
| Timber Fire Protection | 89,462.37 | 8,976.20 | 2,429.98 | | 717.95 | 1,983.26 | | | | 75,354.98 | | | 90,000.00 | 89,462.37 | 537.63 | 99 |
| Legislature | 70,103.75 | 50,204.50 | 17,365.47 | | 1,925.66 | 417.62 | | | | 190.50 | | | 76,976.80 | 70,103.75 | 6,873.05 | 87 |
| Printing Journals | 5,729.35 | | 5,729.35 | | | | | | | | | | 8,022.45 | 5,729.35 | 2,293.10 | 71 |
| Expense after Adjourning | 600.00 | 600.00 | | | | | | | | | | | 1,000.00 | 600.00 | 400.00 | 60 |
| Lewiston Normal School | 226,359.25 | 160,929.07 | 20,642.60 | | 24,107.09 | 9,234.69 | 6,637.65 | 2,000.00 | 20.00 | 2,788.15 | | | 238,098.11 | 226,359.25 | 11,738.86 | 95 |
| Mine Inspector | 15,338.91 | 7,325.00 | 7,462.79 | | 425.97 | 117.65 | | | | 7.50 | | | 15,942.50 | 15,338.91 | 603.59 | 96 |
| Mineral Exhibit | | | | | | | | | | | | | 500.00 | | 500.00 | |
| Miscellaneous Appropriations Presidential Electors | 633.40 | 40.00 | 593.40 | | | | | | | | | | 1,000.00 | 633.40 | 366.60 | 63 |
| Soldiers Memorial | 1,000.00 | | | | | | | | | 1,000.00 | | | 35,336.58 | 1,000.00 | 34,336.58 | 3 |
| Relief of Eva B. Steunenberg | 1,100.00 | | | | | | | | | | 1,100.00 | | 1,200.00 | 1,100.00 | 100.00 | 91 |

STATE OF IDAHO
OFFICE OF STATE AUDITOR
DISBURSEMENTS CLASSIFIED BY OBJECT, JANUARY 5, 1925 TO DECEMBER 31, 1926
FROM GENERAL FUND (CONTINUED)

| DEPARTMENTS AND INSTITUTIONS | Total | Personal Services | Services Other Than Personal | Materials | Supplies | Equipment | Structural & Non-Structural Improvement | Land | Payment of Debts & Refunds | Fixed Charges & Contributions | Special Relief | Losses & Contingencies | Appropriated | Expended | Balance | Per Cent Expended |
|--|-----------------------|-----------------------|------------------------------|-------------------|---------------------|---------------------|---|--------------------|----------------------------|-------------------------------|--------------------|------------------------|-----------------------|-----------------------|---------------------|-------------------|
| Snake River Wagon Bridge | 22,333.92 | | | | | | 22,333.92 | | | | | | 25,000.00 | 22,333.92 | 2,666.08 | 89 |
| North Idaho Sanitarium | 83,865.36 | 24,417.27 | 9,123.69 | | 42,529.24 | 6,701.07 | 408.61 | | | 685.48 | | | 117,164.48 | 83,865.36 | 244.15 | 99* |
| Purchase of Land | 7,000.00 | | | | | | | 7,000.00 | | | | | 7,000.00 | 7,000.00 | | 100 |
| Official Bonds | 4,999.36 | | | | | | | | | 4,999.36 | | | 5,000.00 | 4,999.36 | .64 | 99 |
| Penitentiary | 99,955.41 | 23,544.37 | 14,912.74 | 333.02 | 56,996.60 | 1,592.27 | | | | 2,576.41 | | | 161,325.46 | 99,955.41 | 1,958.57 | 98* |
| Public Investments | 34,224.97 | 23,979.80 | 7,772.45 | | 1,500.46 | 217.50 | | | | 754.76 | | | 35,663.50 | 34,224.97 | 1,438.53 | 95 |
| Public Utilities—Administration | 62,877.35 | 49,287.62 | 8,753.84 | | 1,611.06 | 1,442.65 | | | | 1,782.18 | | | 67,205.25 | 62,877.35 | 4,327.90 | 93 |
| Railroad Valuation H. B. 245 | 5,329.56 | 3,635.00 | 1,694.56 | | | | | | | | | | 12,000.00 | 5,329.56 | 6,670.44 | 44 |
| Rate Valuation Chapter 115 | 14,969.54 | 11,941.33 | 2,946.76 | | 81.45 | | | | | | | | 15,000.00 | 14,969.54 | 30.46 | 99 |
| Public Welfare—Administration | 55,939.79 | 41,122.38 | 11,024.92 | | 2,027.36 | 1,499.46 | | | | 265.67 | | | 58,445.00 | 55,939.79 | 2,505.21 | 95 |
| Child Hygiene | 5,000.00 | 2,421.17 | 2,488.44 | | 84.79 | | | | | 5.60 | | | 5,000.00 | 5,000.00 | | 100 |
| V. D. Control | 5,996.84 | 55.00 | 2,341.29 | | 3,185.28 | 415.27 | | | | | | | 6,200.00 | 5,996.84 | 203.16 | 96 |
| Public Works—Administration | 16,515.26 | 15,295.13 | 353.77 | | 498.10 | 310.91 | | | | 57.35 | | | 18,190.00 | 16,515.26 | 1,674.74 | 90 |
| Bureau of Supplies | 10,591.21 | 8,684.55 | 881.20 | | 885.40 | 43.03 | | | | 97.03 | | | 11,980.00 | 10,591.21 | 1,388.79 | 88 |
| Capitol Maintenance | 81,871.98 | 42,822.30 | 20,228.10 | | 16,098.70 | 1,633.98 | 417.82 | | | 671.08 | | | 85,490.00 | 81,871.98 | 3,618.02 | 95 |
| Heyburn Park | 11,307.10 | 3,569.15 | 1,136.83 | | 366.34 | 26.45 | 6,014.91 | | | 193.42 | | | 11,320.00 | 11,307.10 | 12.90 | 99 |
| Reclamation—Administration | 62,682.84 | 41,285.46 | 16,364.51 | | 2,422.71 | 2,423.85 | | | | 186.31 | | | 66,250.00 | 62,682.84 | 3,567.16 | 94 |
| Carey Act Relief | 864.46 | | | | | | | | 864.46 | | | | 22,827.10 | 864.46 | 21,962.64 | 3 |
| Investigation Water Resources of Clark Fork | 5,128.92 | 927.19 | 3,097.78 | | | 1,103.95 | | | | | | | 11,500.00 | 5,128.92 | 6,371.08 | 44 |
| U. S. Geological Survey | 29,955.00 | 20,474.95 | 7,291.52 | | 958.25 | 968.38 | 16.90 | | | 245.00 | | | 30,000.00 | 29,955.00 | 45.00 | 99 |
| Secretary of State | 35,860.36 | 23,286.97 | 9,670.84 | | 1,941.47 | 930.93 | | | | 30.15 | | | 39,192.50 | 35,860.36 | 3,332.14 | 91 |
| Motor Vehicle Registration | 45,622.20 | 10,340.37 | 30,042.59 | | 4,691.02 | 477.75 | | | | 70.47 | | | 47,500.00 | 45,622.20 | 1,877.80 | 96 |
| Occupational Registration | 27,374.31 | 17,335.31 | 8,096.98 | | 1,563.43 | 98.15 | | | | 280.44 | | | 27,489.80 | 27,374.31 | 115.49 | 99 |
| Soldiers Home | 38,740.91 | 8,423.76 | 3,410.38 | | 22,224.50 | 2,103.34 | 852.69 | | | 1,726.24 | | | 85,794.98 | 38,740.91 | 7,621.74 | 93* |
| Purchase of Land | 400.00 | | | | | | | 400.00 | | | | | 400.00 | 400.00 | | 100 |
| Repairing Roof, etc. | 770.00 | | | | | | 770.00 | | | | | | 1,300.00 | 770.00 | 3,352.47 | 96 |
| Supreme Court | 87,741.85 | 82,309.37 | 3,438.15 | | 1,314.85 | 556.48 | | | | 123.00 | | | 91,094.32 | 87,741.85 | 3,352.47 | 96 |
| Contingent | 633.72 | 80.29 | 551.83 | | 1.60 | | | | | | | | 1,000.00 | 633.72 | 366.28 | 63 |
| Furniture & Furnishings | 483.69 | | | | | 483.69 | | | | | | | 700.00 | 483.69 | 216.31 | 69 |
| Law Library | 12,443.38 | 6,191.43 | 801.30 | | 581.53 | 2,989.72 | 72.30 | | | 1,812.10 | | | 15,369.75 | 12,443.38 | 2,921.37 | 80 |
| Traveling Library | 12,011.84 | 6,837.42 | 733.50 | | 332.08 | 4,099.63 | | | | 9.21 | | | 12,453.60 | 12,011.84 | 441.76 | 96 |
| Treasurer | 24,655.57 | 21,242.08 | 1,199.26 | | 862.70 | 992.86 | | | | 358.67 | | | 27,965.00 | 24,655.57 | 3,309.43 | 88 |
| Bond and Treasury Note Expense | 1,499.64 | 500.00 | 601.59 | | 297.25 | | | | | 100.80 | | | 1,500.00 | 1,499.64 | .36 | 99 |
| University of Idaho Maintenance | 1,068,779.94 | 751,440.00 | 74,595.63 | | 148,587.45 | 57,701.82 | 6,377.45 | 1,000.00 | | 28,770.35 | | 312.24 | 1,069,847.50 | 1,068,779.94 | 1,067.56 | 99 |
| Agricultural Experiment Stations | | | | | | | | | | | | | 45,000.00 | | | |
| Aberdeen Experiment Station | 11,341.93 | 7,040.00 | 1,730.05 | | 864.08 | 110.20 | | 1,501.00 | | 96.60 | | | | 11,341.93 | | |
| Caldwell Experiment Station | 17,966.72 | 9,095.01 | 1,426.37 | | 5,502.94 | 200.45 | 975.35 | | | 766.60 | | | | 17,966.72 | | |
| Felt Experiment Station | 5,693.42 | 3,719.19 | 413.20 | | 605.51 | 547.95 | 308.42 | | | 99.15 | | | | 5,693.42 | | |
| Sandpoint Experiment Station | 9,997.93 | 5,789.52 | 1,213.50 | | 1,963.61 | 792.60 | 62.40 | | | 176.30 | | | | 9,997.93 | | |
| University Pure Seed | 9,999.43 | 7,747.84 | 1,968.26 | | 135.13 | 43.20 | | | | 105.00 | | | 10,000.00 | 9,999.43 | .57 | 99 |
| Rodent Control | 9,886.81 | 1,584.30 | 2,490.47 | | 4,865.64 | 936.40 | | | | 10.00 | | | 10,000.00 | 9,886.81 | 113.19 | 99 |
| Veterans' Welfare | 37,544.85 | 11,806.23 | 874.09 | | 94.12 | 89.53 | | | | 24,680.88 | | | 60,059.55 | 37,544.85 | 22,514.70 | 62 |
| Vocational Education | 18,223.58 | 7,617.50 | 3,878.17 | | 596.79 | 88.97 | | | | 6,042.15 | | | 25,000.00 | 18,223.58 | 6,776.42 | 72 |
| Vocational Rehabilitation | 8,611.96 | 2,170.00 | 395.80 | | 49.77 | 153.00 | | | | 5,843.39 | | | 10,000.00 | 8,611.96 | 1,388.04 | 86 |
| Relief & Deficiency Appropriations | 97,991.09 | | | | | | | | | | 97,991.09 | | 97,991.19 | 97,991.09 | .10 | 99 |
| Total Out of General Fund | \$4,620,095.34 | \$2,734,849.82 | \$530,894.24 | \$5,737.05 | \$636,417.05 | \$233,519.32 | \$113,019.99 | \$44,668.90 | \$1,610.27 | \$219,793.76 | \$99,091.09 | \$493.85 | \$5,036,874.78 | \$4,620,095.34 | \$248,962.12 | 92 |
| SPECIAL FUND EXPENDITURES REDUCING APPROPRIATIONS | | | | | | | | | | | | | | | | |
| GRAND TOTAL APPROPRIATIONS GENERAL FUND | | | | | | | | | | | | | | \$ 167,817.32* | | |
| | | | | | | | | | | | | | \$5,036,874.78 | \$4,787,912.66 | \$248,962.12 | 95 |

NOTE: *The star indicates those appropriations which under the Law, are automatically reduced by expenditures out of the Interest Funds available for these institutions. Where no balance or a "Short" balance is shown reference must be made to the interest funds which reduces the appropriations of the institutions starred.

**DISBURSEMENTS CLASSIFIED BY OBJECT, JANUARY 5, 1925, TO DECEMBER 31, 1926
FROM SPECIAL FUNDS**

| FUND | Total | Personal Services | Services Other Than Personal | Materials | Supplies | Equipment | Structural & Non-Structural Improvements | Land | Payment of Debts & Refunds | Fixed Charges & Contributions | Special Relief | Trust & Agency Accounts | Appropriated | Expended | Balance | Percent Expended |
|---|---------------|-------------------|------------------------------|-----------|------------|-------------|--|-------|----------------------------|-------------------------------|----------------|-------------------------|--------------|-----------|---------|------------------|
| Agricultural Inspection | \$ 124,544.87 | \$79,862.60 | \$35,931.29 | | \$2,076.01 | \$ 5,339.95 | \$ 16.80 | | \$ 158.98 | \$ 1,159.24 | | | \$ | \$ | \$ | |
| Glanders Indemnity | 37.50 | | | | | | | | 37.50 | | | | | | | |
| Pest Abatement | 1,511.82 | | | | | | | | | | | 1,511.82 | | | | |
| Predatory Animal | 102,869.50 | 3,300.00 | 99,499.50 | | 70.00 | | | | | | | | | | | |
| Tuberculosis Eradication Indemnity | 5,871.31 | | | | | | | | 5,871.31 | | | | | | | |
| Albion Normal School Interest | 46,024.51 | 31,677.73 | 5,261.38 | | 7,205.27 | 443.57 | 834.53 | | | | | | | | | |
| Bar Commission | 6,660.15 | 2,659.92 | 3,010.18 | | 673.80 | 230.25 | | | | 602.03 | | | | | | |
| Chamberlin-Kahn | 167.13 | 90.00 | | | | 77.13 | | | | 86.00 | | | | | | |
| Charitable Institutions Interest | 1,123.50 | | | | | | | | 1,123.50 | | | | | | | |
| Deaf & Blind School Interest | 3,086.73 | 135.06 | 225.01 | | 463.71 | 2,262.95 | | | | | | | | | | |
| Educational Institutions Improvement 1923-'24 | | | | | | | | | | | | | | | | |
| Albion Normal School | 909.95 | | | | 240.59 | | 364.80 | | | | | | | | | |
| Idaho Technical Institute | 4,546.34 | | | | | | 2,451.07 | | | 304.56 | | | | | | |
| Industrial Training School | 7,834.84 | | 27.75 | | 44.25 | 86.04 | 7,335.31 | | | 2,095.27 | | | | | | |
| Lewiston Normal School | 1,108.56 | 618.41 | 3.10 | | | | 102.20 | | | 341.49 | | | | | | |
| University of Idaho | 19,013.27 | 474.50 | 145.66 | | | | 15,132.04 | | | 384.85 | | | | | | |
| Educational Institutions Improvement 1925 | | | | | | | | | | | | | | | | |
| 1925 Bond Expense | 131.20 | | 66.20 | | 65.00 | | | | | | | | | | | |
| Albion Normal School | 49,558.01 | 250.00 | 129.62 | | 12.17 | | 49,166.22 | | | | | | | | | |
| Idaho Technical Institute | 59,939.41 | 1,131.45 | 179.97 | | | 2,425.90 | 56,202.09 | | | | | | | | | |
| University of Idaho | 248,230.78 | 2,758.00 | 2,115.77 | | | 69,229.82 | 174,109.19 | | | | | | | | | |
| Endowment Funds | | | | | | | | | | | 18.00 | | | | | |
| Agricultural College | 86,670.89 | | | | | | | | | | | 86,670.89 | | | | |
| Charitable Institutions | 164,830.14 | | | | | | | | | | | 164,830.14 | | | | |
| Insane Asylum | 61,407.40 | | | | | | | | | | | 60,143.50 | | | | |
| Normal School | 116,034.42 | | | | | | | | 1,263.90 | | | 114,578.07 | | | | |
| Penitentiary | 96,606.75 | | | | | | | | 1,456.35 | | | 96,606.75 | | | | |
| Public School | 1,656,752.68 | | | | | | | | | | | 1,643,752.56 | | | | |
| Public Building | 47,165.51 | 2,217.74 | | | 186.67 | | 44,717.28 | | 13,000.12 | | 17.40 | | | | | |
| School of Science | 81,231.51 | | | | | | | | 26.42 | | | | | | | |
| University of Idaho | 191,638.16 | | | | | | | | 1,110.30 | | | 80,121.21 | | | | |
| Game | 324,817.19 | 199,694.41 | 81,931.61 | | 26,724.38 | 8,831.37 | 3,844.13 | 25.00 | 1,068.20 | 2,143.99 | 554.10 | | | | | |
| Game Predatory Animal | 15,967.48 | 14,784.82 | 1,045.66 | | 118.75 | 18.25 | | | | | | | | | | |
| Game Warden's Predatory Animal | 9,632.19 | 8,415.54 | 1,122.10 | | 94.55 | | | | | | | | | | | |
| Idaho Technical Institute Interest | 18,125.49 | 989.25 | 1,686.20 | | 3,841.65 | 6,922.13 | 2,254.58 | | 70.00 | 2,361.68 | | | | | | |
| Industrial Administration | 46,574.17 | 36,184.07 | 7,958.29 | | 1,372.89 | 897.97 | | | | 160.95 | | | | | | |
| Industrial Training School Interest | 39,070.48 | 11,266.32 | 3,054.33 | 329.17 | 16,536.15 | 6,769.49 | 358.77 | | | 756.25 | | 47,433.25 | 46,574.17 | 859.08 | 98 | |
| Idaho Insane Asylum Interest | 36,238.61* | 10,038.73 | 2,802.12 | | 18,577.01 | 1,667.61 | 2,318.64 | | | 834.50 | | | | | | |
| Land | | | | | | | | | | | | | | | | |
| Foresters' Special | 10,084.48 | | | | | 84.48 | | | | | | | | | | |
| Forest Protection | 82,883.29 | 232.45 | 2,693.84 | | 706.49 | 757.07 | | | | 10,000.00 | | | | | | |
| Land Assessments | 308.19 | | | | | | | | | 78,493.44 | | | | | | |
| Lava Hot Springs | 25,870.00 | 13,834.50 | 3,110.34 | | 2,361.96 | 5,690.02 | 3.35 | | | 308.19 | | | | | | |
| Lava Hot Springs Bonds | 35,000.00 | 8,391.34 | 12,607.47 | | 3,506.07 | 1,440.24 | 8,976.88 | | | 869.83 | | | 25,870.00 | 25,870.00 | | 100 |
| Law Enforcement | | | | | | | | | | | | | | | | |
| Athletic Commission | 10,421.33 | 4,760.00 | 2,267.37 | | 347.48 | 2,986.71 | | | | 59.77 | | | | | | |
| Law Libraries | | | | | | | | | | | | | | | | |
| Boise Law Library | 5,077.03 | 91.93 | 19.50 | | | 4,965.60 | | | | | | | | | | |
| Lewiston Law Library | 2,415.39 | | 15.30 | | | 2,400.09 | | | | | | | | | | |
| Pocatello Law Library | 2,239.60 | 50.00 | 3.79 | | | 2,185.81 | | | | | | | | | | |
| Lewiston Normal School Interest | 37,351.11 | 28,875.96 | 2,319.75 | | 4,555.29 | 790.55 | 288.00 | | | 521.56 | | | | | | |
| National Forest Reserve | 364,391.05 | | | | | | | | | | | 364,391.05 | | | | |
| North Idaho Sanitarium Interest | 33,054.97* | 23,462.71 | 1,967.39 | | 6,883.52 | 287.62 | 239.70 | | | 214.03 | | | | | | |
| Penitentiary | | | | | | | | | | | | | | | | |
| Improvement | 41,994.33 | | 805.65 | 1,867.91 | 12,204.10 | 9,948.42 | 17,027.25 | | | 141.00 | | | | | | |
| Interest | 59,435.78* | 18,185.98 | 7,119.42 | 43.50 | 32,416.14 | 514.15 | | | 24.30 | 1,132.29 | | | | | | |
| Library | 984.46 | | | | 297.25 | 687.21 | | | | | | | | | | |
| Public Investments | | | | | | | | | | | | | | | | |
| Farm Mortgage | 96,544.50 | 85.00 | 7,736.67 | | | | | | 64.00 | 88,658.83 | | | | | | |
| Loan Expense | 8,027.64 | 3,968.48 | 1,641.29 | | | | | | 2,417.87 | | | | | | | |

**DISBURSEMENTS CLASSIFIED BY OBJECT, JANUARY 5, 1925, TO DECEMBER 31, 1926
FROM SPECIAL FUNDS (CONTINUED)**

| FUND | Total | Personal Services | Services Other Than Personal | Materials | Supplies | Equipment | Structural & Non-Structural Improvements | Land | Payment of Debts & Refunds | Fixed Charges & Contributions | Special Relief | Trust & Agency Accounts | Appropriated | Expended | Balance | Percent Expended |
|--|-----------------------|---------------------|------------------------------|-------------------|---------------------|---------------------|--|----------------|----------------------------|-------------------------------|-----------------|-------------------------|---------------------|---------------------|-------------------|------------------|
| Public School Interest | 1,220,002.28 | | | | | | | | 1,817.19 | | | 1,218,185.09 | | | | |
| Public Works | | | | | | | | | | | | | | | | |
| Capitol Building Construction | 185.11 | | 18.00 | | | 65.65 | 101.46 | | | | | | | | | |
| Heyburn Park | 4,779.26 | 10.00 | 526.00 | | 179.70 | | 4,048.56 | | | 15.00 | | | | | | |
| Reclamation—Carey Act Trust | 1,455.14 | | | | | | | | | | | 1,455.14 | | | | |
| Headgate Circulating | 1,536.18 | | | | | | | | | | | 1,536.18 | | | | |
| School Interest | | | | | | | | | | | | | | | | |
| Agricultural College | 76,632.25 | | | | | | | | | | | 76,623.29 | | | | |
| School of Science | 55,599.06 | | | | | | | | 8.96 | | | 55,583.61 | | | | |
| University of Idaho | 72,353.00 | | | | | | | | 15.45 | | | 72,271.69 | | | | |
| Sheep Inspection | 40,320.83 | 29,302.50 | 10,751.81 | | 162.17 | 21.10 | | | 81.31 | | | | | | | |
| Sheppard Towner | 14,404.88 | 10,472.11 | 3,292.57 | | 350.69 | 216.00 | | | | 83.25 | | | | | | |
| Soldiers Home | | | | | | | | | | 73.51 | | | | | | |
| Interest | 20,988.69* | 9,064.48 | 1,351.35 | | 8,587.86 | 969.86 | 74.20 | | | | | | | | | |
| Federal Aid | 18,448.64* | 6,938.90 | 255.55 | | 8,504.98 | 1,669.80 | 780.91 | | | 940.94 | | | | | | |
| Repairing Roof | 530.00* | | | | | | 530.00 | | | 294.00 | | | | | | |
| State Asylum and Sanitarium | 468.40 | | | | | | | | 468.40 | | | | | | | |
| State Institutions Improvement 1921-1922 | | | | | | | | | | | | | | | | |
| North Idaho Sanitarium | 2,346.79 | | 233.50 | | 702.76 | 149.99 | 1,260.54 | | | | | | | | | |
| Insane Asylum | 35.66 | | | | | | 35.66 | | | | | | | | | |
| State Insurance Administration | 71,296.48 | 52,520.27 | 9,446.78 | | 3,612.12 | 4,657.06 | | | | 1,060.25 | | | 73,040.00 | 71,296.48 | 1,943.52 | 97 |
| Compensation Awards | 487,006.05 | | | | | | | | 487,006.05 | | | | | | | |
| Purchase of Investments | 419,138.68 | | | | | | | | | | | 419,138.68 | | | | |
| Suspense Funds | | | | | | | | | | | | | | | | |
| Department of Agriculture | 23.50 | | | | | | | | | | | 23.50 | | | | |
| Escheats | 321.25 | | | | | | | | | | | 321.25 | | | | |
| Land Department | 10,961.77 | | | | | | | | | | | 10,961.77 | | | | |
| Law Enforcement | 585.00 | | | | | | | | | | | 585.00 | | | | |
| Penitentiary Shirt Factory | 16,938.86 | 13,901.36 | 2,795.50 | | 242.00 | | | | | | | | | | | |
| Penitentiary Shoe Factory | 5,221.28 | | 616.52 | | 237.18 | 91.15 | | | | 951.28 | | | | | | |
| Public Investments | 2,027.64 | | | 3,325.15 | | | | | | | | 2,027.64 | | | | |
| Reclamation | 11.00 | | | | | | | | | | | 11.00 | | | | |
| Treasurer's Cancelled Checks | 3.01 | | | | | | | | | | | 3.01 | | | | |
| Teachers Registration | 628.08 | 322.89 | 126.99 | | .70 | 177.50 | | | | | | | | | | |
| University of Idaho | | | | | | | | | | | | | | | | |
| Gopher Bounty | 218.57 | 120.00 | 98.57 | | | | | | | | | | | | | |
| Vocational Educational Trust | 62,124.01 | 6,176.57 | 3,056.41 | | 294.90 | | | | | 52,596.13 | | | | | | |
| Vocational Rehabilitation | 9,196.02 | 3,921.50 | 1,083.19 | | 58.15 | | | | | 4,133.18 | | | | | | |
| Total | \$7,107,797.97 | \$641,237.48 | \$322,156.26 | \$5,565.73 | \$164,514.36 | \$145,958.01 | \$392,574.16 | \$25.00 | \$517,090.11 | 255,151.76 | \$554.10 | \$4,662,971.00 | \$146,343.25 | \$143,740.65 | \$2,602.60 | 98 |

| FUNDS | Total | Personal Services | Services Other Than Personal | Materials | Supplies | Equipment | Structural & Non-Structural Improvements | Land | Payment of Debts & Refunds | Fixed Charges & Contributions | Gas Tax Refunds | Trust & Agency Accounts |
|--|----------------|-------------------|------------------------------|-----------|-------------|--------------|--|-------------|----------------------------|-------------------------------|-----------------|-------------------------|
| State Highway (as classified October 1, 1926 to December 31, 1926) | \$1,380,800.80 | \$152,061.52 | \$ 89,606.58 | | \$ 9,528.70 | \$105,539.68 | \$973,701.28 | \$12,357.50 | \$376.06 | \$7,482.40 | \$30,147.08 | |

| FUNDS | Total | General Supervision | Construction | Maintenance | Motor Transport | Duplicate Plate Cost |
|--|-----------------------|---------------------|----------------|----------------|-----------------|----------------------|
| State Highway (as classified January 5, 1925 to October 1, 1926) | \$5,409,929.59 | \$259,553.94 | \$3,898,041.41 | \$1,074,464.24 | \$177,454.43 | \$415.57 |
| Total Highway Disbursements | \$6,790,730.39 | | | | | |