

TWENTIETH BIENNIAL REPORT

OF THE

AUDITOR

OF THE

STATE OF IDAHO



OCTOBER 1, 1928

SEPTEMBER 30, 1930

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 | 1919-1930 |

PERSONNEL OF THE STATE AUDITOR'S OFFICE

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

REPORT OF THE STATE AUDITOR

State Auditor's Department
Boise, Idaho, December 1, 1930

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

Dear Sir:

In compliance with the provisions of Section 141 of the Idaho Compiled Statutes, I beg leave to submit herewith the Twentieth Biennial Report of this Department for the period commencing October 1, 1928 and ending September 30, 1930.

While the law evidently contemplates that suggestions from the State Auditor be presented to the Chief Executive in order that if they are considered of merit, they may be included in the recommendations of the Governor to the incoming Legislature, I am not unmindful of the fact that at this particular time, and prior to the convening of the Legislature, you will be surfeited with annual and biennial reports of the heads of departments and institutions, which are of more or less volume, and contain information that requires consideration. I realize it is a physical impossibility for any officer to digest such reports in the short time allowed after their reception, and I am also sensible of the fact that when the members of the Legislature convene, their desks will be piled high with letters and reports. Obviously they cannot devote to such reports the time necessary to familiarize themselves with the contents thereof or the recommendations contained therein.

I, therefore, confine my foreword in this report to touching briefly on certain phases of administration of fiscal affairs which exist and proposed laws and changes therein, deferring recommendations relative to amendments to existing laws and enactment of new ones until the Legislature is in session, and then call special attention to each in a separate letter, in order that your time and that of the Legislature may not be dissipated in an attempt to digest numerous recommendations embraced in a biennial report. I believe that more intelligent and prompt action, if determined upon, can be secured in this manner and more beneficial legislation may result from this method.

GENERAL FUND TREASURY NOTES

When there are no funds 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 collection of taxes, not exceeding in the principal sum 90 percent 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 six percent.

The State ad valorem tax levy for the years 1929-1930, as fixed by the Legislature, was \$4,500,000.00 against which amount treasury notes could be sold for a sum aggregating \$4,050,000.00. During the former biennium it was found necessary to issue and sell \$2,000,000.00 in treasury notes; this biennium the State was not required to incur an indebtedness of this character in excess of \$1,800,000.00 and the Treasurer negotiated and sold during such period notes as follows:

| Date | Amount | Rate of Interest |
|----------------|---------------|------------------|
| April 16, 1929 | \$ 700,000.00 | 5.50 per cent |
| April 16, 1929 | 100,000.00 | 4.75 per cent |
| April 16, 1930 | 1,000,000.00 | 4.04 per cent |

The amount of interest paid on such treasury note issue was \$78,577.23. The law also authorizes the State Treasurer to invest idle funds in certain classes of securities, and the present Treasurer invested such idle funds in state warrants, bearing interest at the rate of six percent per annum.

In addition thereto the state depositories pay the state two percent per annum on daily balances of state funds in their possession. The total revenue received from such investments and deposits during the biennium was \$185,438.77, being \$106,861.54 in excess of interest paid on treasury notes.

The first sale of treasury notes made on April 16, 1929, was not under such favorable conditions as the sales during the years 1927-1928. This was due to financial conditions brought about by the excessive rate paid for call money in New York, and it was necessary for the Treasurer to sell said issue of notes to local

investors, as bond houses submitted no bids whatever for said issue. This accounts for the unusually high rate of interest paid on such notes as compared with the sales made in 1927-1928, the respective rates of interest that were required to be paid during that period being 4.07 percent as compared with 5.50 percent and 4.75 percent for sales of the first year in this biennium. The money market was easier in 1930 and the \$1,000,000.00 general fund treasury notes were sold at considerable less rate of interest, namely 4.04 percent.

STATE HIGHWAY TREASURY NOTES

Chapter 270 of the 1929 Session Laws, authorized the State Treasurer, upon the order of the State Board of Examiners, to issue highway treasury notes against the State Highway Fund, in the principal sum not to exceed \$1,000,000.00 in any one year, for the purpose of paying warrants drawn on the State Highway Fund.

All receipts from the tax on motor fuels for the payment of said notes and accruing interest, are apportioned to the redemption fund until there is a sufficient amount therein to redeem the notes and pay the interest. Under said provisions the Treasurer, on April 16, 1929, sold \$500,000.00 of said highway treasury notes at six per cent interest; the redemption date thereof being October 16, 1929.

The same condition obtained in the money market in this respect as in the case of the sale of general fund treasury notes; there being no bids received from bonding houses or others for the purchase of the notes, and it was necessary to sell same locally, and at a rate of interest that would appeal to investors. The amount of interest paid upon said notes was \$15,000.00.

In accordance with the provisions of Chapter 3, of the Extraordinary Session of the Legislature of 1929, the State Treasurer sold \$1,000,000.00 of state highway treasury notes, same being taken by local investors. The notes were issued in installments of \$500,000.00 on April 16, 1930, rate of interest 5 percent, and \$500,000.00 on July 16, 1930, rate of interest being 4.75 percent. The proceeds of said sale were paid into the State Highway Fund to meet outstanding and accruing claims against it. Under the provisions of the Act, the notes are redeemable \$100,000.00

each six months, commencing July 1, 1931; final payment being made December 31, 1935.

For the purpose of creating a Highway Treasury Note Redemption fund for the payment of the principal of said notes and the interest thereon, the Legislature set aside one cent per gallon of the gasoline tax collected by the State, with the provision, however, that interest accruing on July 1 and December 1, 1930, is to be paid out of the Highway Fund; the apportionment of one cent per gallon of the gasoline tax to the Redemption fund not starting until January 1, 1931.

DELINQUENCIES

At the close of the last biennium, I was able to advise you that there was no money due from any of the counties of State, by reason of state taxes for any preceding year or years. The situation this year is not quite so satisfactory, as two of the counties in the State are at this time owing the sum of \$11,505.-67, on account of taxes for the year 1929.

The annual financial statements of county auditors indicate that the amount of outstanding and delinquent taxes on their records is slightly less than two years ago. The amount of delinquent taxes carried on the county auditors' reports on the second Monday of January, 1928 was \$6,575,357.73; on the second Monday in January, 1930, this amount had been reduced to \$6,390,982.02, or a reduction of \$174,375.71. This amount represents property that has gone delinquent for taxes and has either passed to the county by tax deed and is either still retained by the county or may have been disposed of, and also represents taxes of the past three years which have not as yet gone to tax deed.

The significance of these figures may be illustrated by the fact that the amount owing to counties is \$1,890,000.00 in excess of the total ad valorem tax that the counties paid to the State during the years 1929 and 1930. The valuation of delinquent property necessarily includes State taxes which the counties have paid upon said valuation and for which they have not been reimbursed. The tax payer's property will be placed on the roll one year and the State will charge the county taxes

thereon, which will not be paid by the owner; the same thing will happen two successive years, the debt of the county to the State increasing with each year's assessment, as the county is required to pay the State tax upon such property whether the tax is collected or not.

Whether the county acquires a tax deed to the property is more or less a matter addressed to the discretion of the county commissioners, although I believe the tendency in later years is to secure deeds to the property at the expiration of the redemption period of three years from the date of the first delinquency.

In former reports I have stressed the shortcomings of this law, particularly as compared with the general revenue and taxation laws passed by the Thirteenth Session of the Legislature, which are generally accepted as having been the most satisfactory laws placed upon our Statutes. One of the outstanding features of that law was that when property became delinquent, it could be sold at tax sale by the assessor, upon due and legal notice, and any person had the privilege of buying the same, with the penalty and interest added, to secure a tax sale certificate. This does not adversely affect the property owner, for the reason that any time within two years of said sale, he can redeem the property from the holder of the certificate, upon payment of taxes, penalty, interest and costs, in the same manner as he would have done had the county taken a sale certificate in the first instance.

In the event that property was offered for sale and no one cared to accept it upon the payment of the amount due, a sale certificate was issued to the county, and any person then permitted to purchase same from the county on the payment of the amount due, the owner having the right to redeem from said purchaser at any time within the redemption period of two years.

The rate of interest provided for such delinquent taxes was attractive enough to invite bids from investors, and in the majority of cases the properties were sold direct to such investors at the time of the sale. The important feature of this law was that it enabled the county to collect the major portion of delinquent taxes, and had this law been retained upon our Statutes, it is safe to say that seventy-five percent of the de-

linquent taxes that now litter the record of the county offices would have disappeared.

Under the present law, when taxes become delinquent, the property is struck off to the county, a penalty of two percent being added to the amount of the taxes from the date of the delinquency, and this, together with the tax, draws interest at ten per cent per annum until paid. The county carries these items from year to year on the roll until such time as a deed is acquired, which cannot be within three years from the date of delinquency. In other words, the county cannot enforce its lien or collect the taxes, except upon acquiring a deed thereto and offering same at public sale.

Private and corporation interests do not conduct business in this manner, and the question arises, why are the counties required to continue the practice? There should be some method adopted by which the counties might be enabled to get out from under the load of delinquent property taxes they are now carrying, which would have a tendency to place the county upon a cash basis, rather than issue warrants drawing interest at the rate of seven per cent per annum. To my mind the law of 1913 could be very profitably re-enacted and relieve the counties of some of their burdens.

PEST ABATEMENT FUND

In 1923 the Legislature appropriated \$5,000.00 for a circulating or revolving fund, known as the Pest Abatement Fund, the purpose thereof being the abatement of pest infected premises and destruction of infested orchards, under the direction of the Commissioner of Agriculture.

Any moneys paid out of said fund are certified by the Department of Agriculture to the tax collector of the county wherein the property is situated, and then added to the general tax assessment against said property and collected in the same manner as other taxes. This tax is one that is not required to be remitted to the State Treasurer until collected, and various tax payers who have liens against their property by reason of claims paid pursuant to the provisions of law, are delinquent in the payment of all of their taxes, including of course the pest abatement tax.

Due to failure to collect this tax, the Department of Agriculture has been circumscribed in its work of abatement. At the beginning of this biennium there was a balance of \$194.41 in the fund, and the balance at this time is \$173.56. During the two years just closed, there has been the sum of \$499.65 paid into the fund, either from delinquent taxes or current collections made by the local tax collector. There is approximately \$4,800.00 due the State at this time on account of pest abatement work, and as tax payers have three years from the date of the first delinquency in which to pay same, it is apparent that the fund does not revolve to any great extent. As this is about the last paternalistic fund that is on our books, I am of the opinion that the Legislature would be justified in repealing the law creating same. The activities of the Department of Agriculture are limited in any one year or period by the balance in the fund.

INHERITANCE TAX LAW

One of the most beneficial pieces of legislation enacted by the Twentieth Session of the Legislature was the Inheritance Tax law. Prior to such enactment there was in existence a very unsatisfactory law adopted in 1907, and which had never been amended in any respect. One of the objections to it was that no officer or department was charged with supervision or administration of the law; it was very loosely drawn and conspicuous for what it did not contain. Undoubtedly many estates subject to an inheritance tax evaded payment of the same either from ignorance of the officers who had to do with said law or carelessness in enforcing the provisions thereof.

The new law is drafted along the lines of the inheritance and transfer tax laws of other states, particularly California, from which state the original law was taken. The State Auditor is charged with the administration of same, the method and procedure clearly outlined, and the duties of the Probate Judge and State Auditor very clearly defined.

While I am not warranted in saying that the new law is of itself responsible for the increase in inheritance tax collections, the fact remains that the amount of taxes collected during the sixteen months of its existence amounted to approximately \$67,000.00, while the amount collected in the preceding two

year period was slightly over \$43,000.00, or an increase of about 60 percent in the tax.

Our experience with the new law would suggest a number of minor amendments thereto relative to certain copies of orders of the probate judge being transmitted to the State Auditor, and Section 2 should be amended, specifically setting out what deductions are to be made from community property on account of debts, funeral expenses, taxes and expenses of administration.

Chapter 257 of the 1929 Session Laws is in some respects a companion law to the Inheritance Tax Act, having to do with a summary procedure to determine tax due upon community property. This law makes no provision whatever for the submission or allowance of claims or for payment of any expense incurred in determining whether or not a transfer tax is due.

Under the new law the probate judges are required to forward to the State Auditor's office a copy of every petition for letters testamentary or of administration, of the will, inventories and appraisements, all accounts, including the final account of the executor or administrator, decree of distribution, appraisements made by inheritance tax appraisers, orders made by the court fixing the value of property transferred and orders made by the court fixing inheritance tax.

It became necessary for this office to devise a filing system in order to take care of such instruments, and the work in connection therewith has entailed considerable additional effort on the part of the employees of this Department. I am safe in saying that one-half of the correspondence emanating from this office relates to inheritance tax from the forty-four counties and expenses of this office have correspondingly increased by reason of securing filing devices, blank forms and paying postage.

While some of the probate judges are slow in adapting themselves to changed conditions, and while letters of instructions are necessarily required to be sent out, I am glad to advise that at this writing, estates are being handled in a much more expeditious manner than formerly, and results of the new law are very gratifying.

STATE BONDED INDEBTEDNESS

On September 30, 1926, the total bonded indebtedness of the State was \$5,649,500.00, and a bond issue of \$353,000.00 was authorized by the Legislature in 1927 for state institutions improvement; there was no issue provided for in 1929 and 1930. The bonded indebtedness of the State on September 30, 1930, was \$4,910,000.00, or a reduction over a four-year period of \$739,500.00.

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

In 1919, the Legislature passed an Act for the issuance and sale of \$2,000,000.00 of bonds for the purpose of paying a portion of the cost of laying out, surveying and constructing a system of State highways, and the electors, by an overwhelming vote, approved said law and the issuance of said bonds. These bonds are included in the amount of total bonds outstanding on September 30, 1930, and of course do not run against the \$2,000,000.00 limit; likewise, the other issues of bonds that do not run against such limitation are the State General Refunding bonds in the sum of \$56,500.00, Capitol Building bonds amounting to \$810,000.00 and the Capitol Building Refunding bonds of 1925, amounting to \$375,000.00.

The total outstanding bonds at this time which decrease the amount the State can bond for is \$1,573,500.00; of this amount, bonds in the sum of \$70,000.00 will be paid on or before January 1, 1931, leaving a net amount of outstanding bonds at that time in the sum of \$1,503,500.00, affording a bond leeway of \$496,500.00 that the Legislature may authorize the issuance of, and keep within the Constitutional limit of bonded indebtedness.

Of the \$2,000,000.00 Highway bond issue authorized in 1920, the entire amount becomes optional on January 1, 1931.

In the Fourth Highway Redemption fund there is now available \$677,000.00 applicable to the payment of the principal, and the Treasurer no doubt will exercise the option and call for payment at least \$700,000.00 of said bonds, leaving \$1,300,000.00 to be paid off over a period of ten years or sooner if receipts into the Redemption fund will permit it. These bonds draw interest at five percent and the State Treasurer might entertain the matter of refunding same at a lower rate of interest, although it is rather doubtful if a rate lower than $4\frac{1}{2}$ per cent could be obtained on a refunding bond issue. In my opinion, this would not justify refunding the debt, for the reason that it will prolong the interest paying period at least ten years; no doubt the type of bond sold would be serial and the State would have no option to reduce all or any part of the issue as now exists with respect to the present bonds, unless refunding bonds maturing in ten years can be sold, in which event refunding will be economically sound policy.

LAVA HOT SPRINGS SINKING FUND

Under the provisions of Chapter 30, 1919 Session Laws, as amended by Chapter 91 of the 1921 Session Laws, the State Treasurer sold \$70,000.00 of Lava Hot Springs Improvement bonds at 5.50 per cent per annum, due in 1941, and optional after ten years.

The only source provided for meeting the principal and interest as it accrues is the net revenue from the Lava Hot Springs. By net revenue is meant the residue of the receipts of the Institution after deducting the amount appropriated by the Legislature out of said receipts for the operation and maintenance of the Institution. The Act contained a proviso appropriating out of any moneys in the State Treasury not otherwise appropriated, an amount equal to the interest on the bonds, and required the State Treasurer to reserve sufficient funds in his hands for the payment thereof.

Under the provisions of Chapter 142, 1925 Session Laws, the State Treasurer sold \$35,000.00 of Lava Hot Springs Improvement bonds, interest at the rate of 4.01 per cent per annum, with the usual proviso for the payment of the bonds and the interest out of any revenue of Lava Hot Springs. The State Treasurer was directed that, if at any time the balance in the

Sinking fund was not sufficient to pay the interest and principal, as the same became due, there was appropriated out of any moneys in the State Treasury, not otherwise appropriated, an amount equal to said interest and principal and required the State Treasurer thereafter to reimburse the State Treasury for such payment from the Lava Hot Springs Sinking fund. It will be noted from the above statement that there was no reimbursement provision contained in the Act authorizing the sale of the \$70,000.00 Lava Hot Springs bond issue.

While the Legislature appropriated each biennium a certain amount out of the Lava Hot Springs receipts for the operation of the Institution, unless the receipts equal or exceed the amount of the appropriation, the expenditures authorized are limited to the amount of the receipts of the Institution.

The receipts of this Institution have been decreasing since the 1925-1926 biennium; amount of receipts during that period was \$34,652.00. In 1927-1928 the receipts were \$31,550.00, while for the biennium of 1929-1930 the receipts were \$29,953.

It was necessary for the State Board of Equalization to make an interest and redemption levy of \$4,038.00 in 1930 to meet the interest payments of the Lava Hot Springs bonds falling due on July 1, 1930 and January 1, 1931.

While the law requires that the payments of the principal and interest of the Lava Hot Springs bonds are to be met out of the net revenue of that Institution, the net revenue for any biennium cannot be determined until after the close thereof in order to allow sufficient time for all claims against the Institution to be presented. This usually does not happen until about the first of March, following the close of the biennial period. In other words, during the years 1931-1932, any net revenue applicable to the payment of the principal and interest would not be known until March 1, 1933, at which time, if there is any net revenue coming to the credit of the Institution, it would be placed in the Lava Hot Springs Sinking fund. Obviously as the total amount of interest alone falling due in 1931-1932 will be \$10,570.00, it must be taken care of by the State Board of Equalization in each of the years at the time the amount determined to be due for interest and sinking purposes of all bonds is arrived at.

REVENUE AND TAXATION LAWS

Experience over a period of twelve years with the Revenue and Taxation laws of Idaho has demonstrated that they are sadly in need of revision and alteration. The tendency has been for a number of years to burden real and tangible property with an undue portion of taxes, and practically every state in the Union is now struggling to alleviate the conditions. Numerous kinds of additional taxes have been devised with this end in view, and while in some cases fairly satisfactory results have been obtained, the consensus of opinion seems to be that the sole object of the imposition of additional taxes was to secure more money to spend, rather than to attempt to equalize the burden over the various classes of taxable property.

Numerous commissions, committees and other bodies have been delegated authority to make a study of the laws of various states with a view to adopting something applicable to the conditions existing in the state which instituted the study of taxation. Thousands of pages have been written and noted tax authorities have spent months delving into tax situations in the local state and adjoining ones in an endeavor to work out what might appear to be a more equitable method of assessment and taxation.

About twenty states in the Union have now in effect an income tax law and at least two states have enacted a gross sales tax law. West Virginia, which I believe pioneered in the enactment of a gross sales tax law, is not satisfied with it, in fact in a recent address, the State Tax Commissioner of West Virginia, characterized the tax situation as bad and getting worse. He stated that the gross sales tax was a parasite upon business.

State after state has created official tax investigating commissions and there are numerous private agencies at work. Somehow, they appear to lack a starting point for such investigation. New sources seem meaningless as a method of meeting the situation until the basis by which to measure the need for new sources is found; such a basis seems never to be considered.

Our neighboring state of Utah appointed a Commission to study the tax situation of that State with a view to submitting the findings to the people for a vote at the general election held this month. What the results of that submission were I do not know, but it was proposed, among other things to change the

Constitution in order to enable the State to formulate a tax system including a personal income tax in lieu of the tax on tangibles, a moderate uniform tax on business enterprises and a tax on all tangible property assessed under its control. I would suggest that an inspection be made of the report of this Commission as their suggestions might be helpful in the improvement of our tax system.

The State of Kansas, in 1929, appointed a special Tax Commission and said Commission, in its report to the Governor of that State, recommended a graduated personal income tax, a flat rate corporation tax, the reorganization of its administration laws so as to contralize authority in the State Tax Commission. After a very complete study of the sales tax, the Commission advised against its general use at present.

The bulletins of the National Tax Association are replete with observations and suggestions concerning tax revision and equalization and various treatises, papers and opinions upon almost every phase of real and personal property taxation will be available for our Legislature when it convenes next January.

The Twentieth Session of the Legislature made an appropriation of \$15,000.00 for the use of the State Board of Equalization to give special consideration to tax problems and the employment of some person to make investigations of the valuation of property and otherwise assist the Board in equalizing the valuation of property for assessment purposes. The Board employed a Field Agent, and he, with two assistants, has given careful study to conditions as they exist in Idaho, and the facts ascertained by these men were of considerable assistance to the Board of Equalization in its work for the year 1930.

The Board of Equalization will no doubt present to the Legislature the results of this study and investigation of the tax situation, with certain recommendations concerning the amendment of present laws and the enactment of new ones in order to shift some of the great burden of taxes from tangible and real property and place it upon property that heretofore has virtually escaped taxation.

Our Legislature, in an attempt to assess certain property heretofore evading taxation, enacted Chapter 252, 1929 Session Laws, for the purpose of providing a system of taxing the shares

of stock of any bank, building and loan association, finance company and other capital in competition with banks. The assessment of such intangible property was resisted by some of the companies and corporations affected thereby and the law was declared unconstitutional by our Supreme Court.

Section 3268 of the Idaho Compiled Statutes, which has heretofore been relied upon for a number of years in the assessment of personal property, was passed upon by our Supreme Court and it was held that personal property not within the State on the Second Monday of January, was not subject to an assessment subsequent to that date. In other words, if a merchant had a stock of goods on hand on or before the Second Monday of January, it was subject to assessment; if a merchant moved into the county subsequent to the Second Monday of January, his stock was not subject to assessment. It would seem, therefore, imperative that the Legislature amend this Section so as to meet the objections of the Supreme Court and enable the assessors to place upon the assessment rolls, for at least a proportionate part of the year, personal property entering the county after the Second Monday of January.

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

Very respectfully yours,

E. G. GALLET, *State Auditor*

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. |
|-----------------------------|--------------------|--------------------|
| Balance, October 1, 1928 | | \$ 237.55 |
| Cash Receipts | | 1,225.59 |
| Disbursements by Warrants | \$ 239.97 | |
| Balance, September 30, 1930 | 1,223.17 | |
| | <u>\$ 1,463.14</u> | <u>\$ 1,463.14</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, 1928 | | \$ 4,970.38 |
| Cash Receipts | | 207,958.09 |
| Receipts by Cancelled Warrants | | 53.87 |
| Disbursements by Warrants | \$198,450.61 | |
| Balance, September 30, 1930 | 14,531.73 | |
| | <u>\$212,982.34</u> | <u>\$212,982.34</u> |

ASSOCIATED EMPLOYERS' RECIPROCAL TRUST FUND

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

| | Dr. | Cr. |
|--|-------------------|-------------------|
| Balance, October 1, 1928 | | \$ 248.65 |
| Cash Receipts | | 8,131.69 |
| Receipts by Transfers | | 5.21 |
| Disbursements by Checks, State Treasurer | \$5,087.22 | |
| Balance, September 30, 1930 | 3,298.33 | |
| | <u>\$8,385.55</u> | <u>\$8,385.55</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, 1928 | | \$ 2,909.34 |
| Cash Receipts | | 19,434.07 |
| Disbursements by Warrants | \$20,361.61 | |
| Balance, September 30, 1930 | 1,981.80 | |
| | <u>\$22,343.41</u> | <u>\$22,343.41</u> |

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, 1928 | | \$ 5,454.61 |
| Cash Receipts | | 5,649.00 |
| Disbursements by Warrants | \$ 7,262.11 | |
| Returned Checks | 15.00 | |
| Balance, September 30, 1930 | 3,826.50 | |
| | <u>\$11,103.61</u> | <u>\$11,103.61</u> |

BEE INSPECTION FUND

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

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

| | Dr. | Cr. |
|-----------------------------|-------------------|-------------------|
| Cash Receipts | | \$2,873.00 |
| Disbursements by Warrants | \$2,253.48 | |
| Balance, September 30, 1930 | 619.52 | |
| | <u>\$2,873.00</u> | <u>\$2,873.00</u> |

CAREY ACT TRUST FUND

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

Receipts into this fund consist of forfeited cash guarantees, proceeds of sale of works under forfeited contract, receipts from land sales, certain fees collected by the Department of Reclamation, and annual installments reimbursing fund for the contributions to the construction of government works.

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

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

| | Dr. | Cr. |
|-----------------------------|-------------------|-------------------|
| Balance, October 1, 1928 | | \$6,329.61 |
| Cash Receipts | | 2,067.56 |
| Receipts by Transfers | | 50.00 |
| Disbursements by Warrants | \$2,307.80 | |
| Balance, September 30, 1930 | 6,139.37 | |
| | <u>\$8,447.17</u> | <u>\$8,447.17</u> |

EDUCATIONAL INSTITUTIONS IMPROVEMENTS FUND, 1925

Created in 1925 by the sale of \$265,000.00 of state bonds, 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, 1928 | | \$ 174.20 |
| Disbursements by Warrants | \$ 174.20 | |
| | \$ 174.20 | \$ 174.20 |

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, 1928 | | \$ 1,536.05 |
| Cash Receipts | | 117,528.81 |
| Receipts by Transfers | | 2,251.55 |
| Disbursements by Warrants | \$118,760.45 | |
| Returned Checks | 37.97 | |
| Balance, September 30, 1930 | 2,517.99 | |
| | \$121,316.41 | \$121,316.41 |

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, 1928 | | \$ 5,365.17 |
| Cash Receipts | | 273,412.23 |
| Receipts by Transfers | | 14,573.51 |
| Disbursements by Warrants | \$280,764.14 | |
| Disbursements by Transfers | 5.19 | |
| Balance, September 30, 1930 | 12,581.58 | |
| | \$293,350.91 | \$293,350.91 |

INSANE ASYLUM ENDOWMENT FUND

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

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

| | Dr. | Cr. |
|-----------------------------|-------------|-------------|
| Balance, October 1, 1928 | | \$ 767.73 |
| Cash Receipts | | 62,019.87 |
| Receipts by Transfers | | 8,212.84 |
| Disbursements by Warrants | \$66,503.24 | |
| Disbursements by Transfers | 96.02 | |
| Balance, September 30, 1930 | 4,401.18 | |
| | \$71,000.44 | \$71,000.44 |

NORMAL SCHOOL ENDOWMENT FUND

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

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

| | Dr. | Cr. |
|-----------------------------|--------------|--------------|
| Balance, October 1, 1928 | | \$ 1,846.84 |
| Cash Receipts | | 146,156.62 |
| Receipts by Transfer | | 1,568.17 |
| Disbursements by Warrants | \$141,517.72 | |
| Disbursements by Transfers | 6,000.00 | |
| Balance, September 30, 1930 | 2,053.91 | |
| | \$149,571.63 | \$149,571.63 |

PENITENTIARY ENDOWMENT FUND

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

This is also an irreducible fund.

| | Dr. | Cr. |
|-----------------------------|--------------|--------------|
| Balance, October 1, 1928 | | \$ 330.32 |
| Cash Receipts | | 113,838.59 |
| Receipts by Transfers | | 228.42 |
| Disbursements by Warrants | \$107,058.34 | |
| Balance, September 30, 1930 | 7,338.99 | |
| | \$114,397.33 | \$114,397.33 |

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, 1928 | | \$15,851.38 |
| Cash Receipts | | 13,579.36 |
| Receipts by Transfers | | 432.99 |
| Disbursements by Warrants | \$ 3,381.57 | |
| Bonds paid | 25,000.00 | |
| Balance, September 30, 1930 | 1,482.16 | |
| | \$29,863.73 | \$29,863.73 |

PUBLIC SCHOOL ENDOWMENT FUND

Under the Idaho Admission Act, Sections 16 and 36 of all lands in the State are set aside for the support and maintenance of the common schools. This fund is made up of the receipts from the sale of said lands; 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, 1928 | | \$ 6,929.04 |
| Cash Receipts | | 2,284,589.05 |
| Receipts by Transfers | | 49,364.66 |
| Disbursements by Warrants | \$2,283,228.66 | |
| Returned Checks | 75.00 | |
| Disbursements by Transfers | 14,863.12 | |
| Balance, September 30, 1930 | 42,715.97 | |
| | <u>\$2,340,882.75</u> | <u>\$2,340,882.75</u> |

SCHOOL OF SCIENCE ENDOWMENT FUND

This fund is an irreducible one 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, 1928 | | \$ 3,415.48 |
| Cash Receipts | | 80,428.72 |
| Receipts by Transfers | | 256.25 |
| Disbursements by Warrants | \$82,023.40 | |
| Balance, September 30, 1930 | 2,077.05 | |
| | <u>\$84,100.45</u> | <u>\$84,100.45</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, 1928 | | \$ 1,319.64 |
| Cash Receipts | | 202,354.99 |
| Receipts by Transfers | | 15,092.05 |
| Disbursements by Warrants | \$217,524.37 | |
| Balance, September 30, 1930 | 1,242.31 | |
| | <u>\$218,766.68</u> | <u>\$218,766.68</u> |

FARM MORTGAGE FUND

This fund was created in 1923 by an appropriation of \$25,000.00 from the General Fund, supplemented by an additional appropriation of \$65,000.00 in 1925, \$150,000.00 in 1927 and \$30,000.00 in 1929. The fund is used in the payment of delinquent taxes, water assessments, fire insurance premiums and expenses of mortgage foreclosures on lands and premises securing farm mortgages held by the state.

Receipts into the fund consist of reimbursements from mortgagors in payment of amounts advanced for the above purposes, redemptions from foreclosure sales, and

from the sale of lands taken by the state on foreclosure and afterwards sold, to the extent of money advanced for such purposes.

| | Dr. | Cr. |
|--------------------------------------|---------------------|---------------------|
| Balance, October 1, 1928 | | \$ 6,350.56 |
| Cash Receipts | | 89,919.64 |
| Receipts by Transfers | | 55,956.08 |
| Receipts by Cancelled Warrants | | 3,341.06 |
| Disbursements by Warrants | \$116,240.91 | |
| Disbursements by Transfers | 279.00 | |
| Balance, September 30, 1930 | 39,047.43 | |
| | <u>\$155,567.34</u> | <u>\$155,567.34</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, 1928 | | \$100,697.13 |
| Cash Receipts | | 441,761.92 |
| Receipts by Transfer | | 2,389.43 |
| Receipts by Cancelled Warrants | | 58.26 |
| Disbursements by Warrants | \$427,897.71 | |
| Returned Checks | 16.00 | |
| Disbursements by Transfers | 8,000.00 | |
| Balance, September 30, 1930 | \$108,993.03 | |
| | <u>\$544,906.74</u> | <u>\$544,906.74</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, 1928 | | \$ 43,964.86 |
| Cash Receipts | | 193,718.30 |
| Disbursements by Warrants | \$186,627.04 | |
| Disbursements by Transfers | 518.03 | |
| Balance, September 30, 1930 | 50,538.09 | |
| | <u>\$237,683.16</u> | <u>\$237,683.16</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 fur-

nished 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, 1928 | | \$10,769.12 |
| Cash Receipts | | 1,645.68 |
| Receipts by Transfers | | 518.03 |
| Disbursements by Warrants | \$ 2,179.80 | |
| Balance, September 30, 1930 | 10,753.03 | |
| | <u>\$12,932.83</u> | <u>\$12,932.83</u> |

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, 1928 | | \$ 4,165.61 |
| Cash Receipts | | 1,106.50 |
| Receipts by Transfers | | 8,000.00 |
| Disbursements by Warrants | \$ 9,907.59 | |
| Returned Checks | 3.00 | |
| Balance, September 30, 1930 | 3,361.52 | |
| | <u>\$13,272.11</u> | <u>\$13,272.11</u> |

GENERAL FUND

The General Fund consists of moneys received into the State Treasurer's office and not specially appropriated to any other fund. The principal sources of revenue are the annual ad valorem tax levied by the legislature, tax on insurance companies, interest on current funds in state depositories, license taxes, inheritance taxes, fees of district courts and various other state departments, license tax on express companies and fees and licenses collected by the Director of Insurance.

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

| | Dr. | Cr. |
|--------------------------------------|-----------------------|-----------------------|
| *Balance, October 1, 1928 | \$ 808,519.58 | |
| Cash Receipts | | \$5,916,914.64 |
| Receipts by Transfers | | 81,870.35 |
| Receipts by Cancelled Warrants | | 11,083.33 |
| Disbursements by Warrants | 5,821,219.03 | |
| Interest paid on Warrants | 134,297.87 | |
| Returned Checks | 67.15 | |
| Disbursements by Transfer | 55,870.88 | |
| *Balance, September 30, 1930 | | 810,106.19 |
| | <u>\$6,819,974.51</u> | <u>\$6,819,974.51</u> |

*Overdraft.

GEORGE-REED FUND

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

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

| | Dr. | Cr. |
|--|-------------------|-------------------|
| Cash Receipts | | \$2,016.38 |
| Receipts by Transfers | | 1,137.79 |
| Disbursements by Checks, State Treasurer | \$2,875.71 | |
| Balance, September 30, 1930 | 278.46 | |
| | <u>\$3,154.17</u> | <u>\$3,154.17</u> |

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, 1928 | | \$ 35,586.45 |
| Cash Receipts | | 211,391.25 |
| Receipts by Transfers | | 1,873.30 |
| Bonds Paid | \$ 73,000.00 | |
| Interest Coupons Paid | 101,125.74 | |
| Balance, September 30, 1930 | 74,725.26 | |
| | <u>\$248,851.00</u> | <u>\$248,851.00</u> |

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, 1928 | | \$2,297.55 |
| Balance, September 30, 1930 | \$2,297.55 | |
| | <u>\$2,297.55</u> | <u>\$2,297.55</u> |

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 sale of concessions, hay, timber, or from rentals or from any other source, is credited to the Fund.

Expenditures therefrom are for labor or expenses incidental to the operation, administration or improvement of the Park, and for any other purpose for which the Legislature may appropriate the Fund.

| | Dr. | Cr. |
|-----------------------------------|-------------------|-------------------|
| Balance, October 1, 1928 | | \$ 96.85 |
| Cash Receipts | | 2,958.70 |
| Disbursements by Warrants | \$2,715.24 | |
| Balance, September 30, 1930 | 340.31 | |
| | <u>\$3,055.55</u> | <u>\$3,055.55</u> |

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. |
|--------------------------------|-------------|-------------|
| Balance, October 1, 1928 | | \$85,653.77 |
| Receipts by Cancelled Warrants | | 878.98 |
| Disbursements by Warrants | \$50,500.31 | |
| Disbursements by Transfers | 35,510.13 | |
| Balance, September 30, 1930 | 522.31 | |
| | \$86,532.75 | \$86,532.75 |

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 \$48,664.76 for the purpose of paying the salaries and expenses of the Industrial Accident Board and its employees.

| | Dr. | Cr. |
|-----------------------------|--------------|--------------|
| Balance, October 1, 1928 | | \$ 60,575.62 |
| Cash Receipts | | 48,875.79 |
| Disbursements by Warrants | \$ 47,743.60 | |
| Balance, September 30, 1930 | 61,707.81 | |
| | \$109,451.41 | \$109,451.41 |

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. |
|-----------------------------|------------|------------|
| Balance, October 1, 1928 | | \$2,267.71 |
| Cash Receipts | | 6,421.19 |
| Receipts by Transfers | | 164.72 |
| Disbursements by Warrants | \$ 33.25 | |
| Balance, September 30, 1930 | 8,820.37 | |
| | \$8,853.62 | \$8,853.62 |

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. |
|--|--------------|--------------|
| Balance, October 1, 1928 | | \$173,137.57 |
| Cash Receipts | | 581,622.45 |
| Disbursements by Checks, State Treasurer | \$720,374.33 | |
| Balance, September 30, 1930 | 34,385.69 | |
| | \$754,760.02 | \$754,760.02 |

Mountain Home Irrigation District Trust Fund

| | Dr. | Cr. |
|---------------------------|------------|------------|
| Balance, October 1, 1928 | | \$ 251.89 |
| Cash Receipts | | 6,590.97 |
| Interest Paid | \$1,305.00 | |
| Disbursements by Transfer | 5,537.86 | |
| | \$6,842.86 | \$6,842.86 |

Mountain Home Irrigation District Interest

| | Dr. | Cr. |
|-----------------------------|-------------|-------------|
| Cash Receipts | | \$10,922.19 |
| Receipts by Transfer | | 2,725.38 |
| Interest Coupons Paid | \$13,371.00 | |
| Balance, September 30, 1930 | 276.57 | |
| | \$13,647.57 | \$13,647.57 |

Mountain Home Irrigation District Redemption

| | Dr. | Cr. |
|-----------------------------|------------|------------|
| Cash Receipts | | \$6,154.96 |
| Receipts by Transfer | | 2,897.10 |
| Bonds Paid | \$6,880.00 | |
| Disbursements by Transfer | 84.62 | |
| Balance, September 30, 1930 | 2,087.44 | |
| | \$9,052.06 | \$9,052.06 |

Hillsdale Irrigation District Trust Fund

| | Dr. | Cr. |
|--|-------------|-------------|
| Balance, October 1, 1928 | | \$ 610.05 |
| Cash Receipts | | 48,154.10 |
| Interest Coupons Paid | \$27,570.00 | |
| Disbursement by Check, State Treasurer | 20,018.00 | |
| Balance, September 30, 1930 | 1,176.15 | |
| | \$48,764.15 | \$48,764.15 |

Sunnydell Irrigation District Trust Fund

| | Dr. | Cr. |
|-----------------------------|------------|------------|
| Balance, October 1, 1928 | | \$2,976.43 |
| Cash Receipts | | 5,204.38 |
| Bonds Paid | \$6,000.00 | |
| Interest Coupons Paid | 480.00 | |
| Balance, September 30, 1930 | 1,700.81 | |
| | \$8,180.81 | \$8,180.81 |

Sunnydell Irrigation District U. S. Storage Trust Fund

| | Dr. | Cr. |
|---|------------|------------|
| Balance, October 1, 1928 | | \$ 536.97 |
| Cash Receipts | | 2,887.34 |
| Disbursements by check, State Treasurer | \$2,222.00 | |
| Balance, September 30, 1930 | 1,202.31 | |
| | \$3,424.31 | \$3,424.31 |

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, 1928 | | \$ 1,306.34 |
| Cash Receipts | | 75,376.40 |
| Receipts by Transfer | | 3,954.65 |
| Disbursements by Warrants | \$78,991.99 | |
| Returned Checks | 68.31 | |
| Balance, September 30, 1930 | 1,577.09 | |
| | \$80,637.39 | \$80,637.39 |

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, 1928 | | \$ 2,532.78 |
| Receipts by Transfers | | 43,305.81 |
| Disbursements by Warrants | \$25,134.37 | |
| Balance, September 30, 1930 | 20,704.22 | |
| | \$45,838.59 | \$45,838.59 |

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 | | \$130,170.94 |
| Receipts by Transfer | | 5,836.06 |
| Disbursements by Warrants | \$ 107.09 | |
| Returned Checks | 50.00 | |
| Disbursements by Transfer | 135,849.91 | |
| | \$136,007.00 | \$136,007.00 |

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, 1928 | | \$4,905.87 |
| Receipts by Transfers | | 4,528.41 |
| Disbursements by Warrants | \$4,029.17 | |
| Balance, September 30, 1930 | 5,405.11 | |
| | \$9,434.28 | \$9,434.28 |

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, 1928 | | \$13,814.43 |
| Receipts by Transfers | | 36,226.59 |
| Disbursements by Warrants | \$20,421.81 | |
| Balance, September 30, 1930 | 29,619.21 | |
| | \$50,041.02 | \$50,041.02 |

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 re-

ceived from rental of said land and from interest upon deferred payments on the purchase price of all of said lands sold.

| | Dr. | Cr. |
|-----------------------------------|--------------------|--------------------|
| Balance, October 1, 1928 | | \$ 666.39 |
| Cash Receipts | | 35,165.60 |
| Receipts by Transfers | | 2,505.97 |
| Disbursements by Warrants | \$25,076.39 | |
| Disbursements by Transfers | 430.60 | |
| Balance, September 30, 1930 | 12,830.97 | |
| | <u>\$38,337.96</u> | <u>\$38,337.96</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, 1928 | | \$ 4,765.41 |
| Receipts by Transfers | | 43,305.82 |
| Disbursements by Warrants | \$41,281.90 | |
| Balance, September 30, 1930 | 6,789.33 | |
| | <u>\$48,071.23</u> | <u>\$48,071.23</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 | | \$82,725.87 |
| Receipts by Transfers | | 4,404.90 |
| Disbursements by Warrants | \$ 25.16 | |
| Disbursements by Transfers | 87,105.61 | |
| | <u>\$87,130.77</u> | <u>\$87,130.77</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, 1928 | | \$ 581.52 |
| Receipts by Transfers | | 36,226.59 |
| Disbursements by Warrants | \$32,461.47 | |
| Balance, September 30, 1930 | 4,346.64 | |
| | <u>\$36,808.11</u> | <u>\$36,808.11</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, 1928 | | \$ 223.84 |
| Cash Receipts | | 62,517.43 |
| Receipts by Transfers | | 666.43 |
| Cancelled Warrants | | 44.40 |
| Disbursements by Warrants | \$59,878.31 | |
| Disbursements by Transfers | 76.49 | |
| Balance, September 30, 1930 | 3,497.30 | |
| | <u>\$63,452.10</u> | <u>\$63,452.10</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, 1928 | | \$ 100,279.31 |
| Cash Receipts | | 1,184,282.09 |
| Receipts by Transfers | | 111,479.56 |
| Disbursements by Warrants | \$1,272,396.92 | |
| Returned Checks | 504.15 | |
| Disbursements by Transfers | 346.50 | |
| Balance, September 30, 1930 | 122,793.39 | |
| | <u>\$1,396,040.96</u> | <u>\$1,396,040.96</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, 1928 | | \$ 284.20 |
| Cash Receipts | | 54,239.77 |
| Receipts by Transfers | | 2,809.73 |
| Disbursements by Warrants | \$56,148.40 | |
| Disbursements by Transfers | 80.00 | |
| Balance, September 30, 1930 | 1,105.30 | |
| | <u>\$57,333.70</u> | <u>\$57,333.70</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, 1928 | | \$ 450.76 |
| Receipts by Transfers | | 22,641.73 |
| Cancelled Warrants | | 50.00 |
| Disbursements by Warrants | \$22,076.22 | |
| Balance, September 30, 1930 | 1,066.27 | |
| | <u>\$23,142.49</u> | <u>\$23,142.49</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, October 1, 1928 | | \$11,211.83 |
| Receipts by Transfers | | 36,226.59 |
| Disbursements by Warrants | \$25,386.85 | |
| Balance, September 30, 1930 | 22,051.57 | |
| | <u>\$47,438.42</u> | <u>\$47,438.42</u> |

UNIVERSITY FUND

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

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

| | Dr. | Cr. |
|-----------------------------------|--------------------|--------------------|
| Balance, October 1, 1928 | | \$ 752.44 |
| Cash Receipts | | 91,861.61 |
| Receipts by Transfers | | 4,469.77 |
| Disbursements by Warrants | \$96,318.12 | |
| Balance, September 30, 1930 | 765.70 | |
| | <u>\$97,083.82</u> | <u>\$97,083.82</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 1929 the Legislature appropriated from such revenue for the years 1929-1930 the sum of \$37,725.00 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, 1928 | | \$ 2,816.96 |
| Cash Receipts | | 29,953.25 |
| Cancelled Warrants | | 39.00 |
| Disbursements by Warrants | \$26,501.20 | |
| Disbursements by Transfers | 1,090.09 | |
| Balance, September 30, 1930 | 5,217.92 | |
| | <u>\$32,809.21</u> | <u>\$32,809.21</u> |

LAVA HOT SPRINGS SINKING FUND

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

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

| | Dr. | Cr. |
|--------------------------------|-------------------|-------------------|
| Balance, October 1, 1928 | | \$8,084.17 |
| Receipts by Transfers | | 1,090.09 |
| Interest Coupons Paid | \$9,174.26 | |
| | <u>\$9,174.26</u> | <u>\$9,174.26</u> |

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, 1928 | | \$ 8,686.15 |
| Cash Receipts | | 9,505.70 |
| Disbursements by Warrants | \$14,664.49 | |
| Balance, September 30, 1930 | 3,527.36 | |
| | <u>\$18,191.85</u> | <u>\$18,191.85</u> |

MOTOR VEHICLE FUND

This fund was created in 1929 by transferring into it the sum of \$15,000.00 from the State Highway Fund. Receipts into the fund consist of three per cent of all moneys collected for the licensing of motor vehicles. It is used by the Commissioner of Law Enforcement in the administration of the various motor vehicle laws of Idaho.

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

| | Dr. | Cr. |
|-----------------------------------|---------------------|---------------------|
| Cash Receipts | | \$171,957.04 |
| Receipts by Transfers | | 15,091.66 |
| Cancelled Warrants | | 150.00 |
| Disbursements by Warrants | \$154,114.82 | |
| Returned Checks | 39.00 | |
| Disbursements by Transfers | 27.06 | |
| Balance, September 30, 1930 | 33,017.82 | |
| | <u>\$187,198.70</u> | <u>\$187,198.70</u> |

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 | | \$326,633.97 |
| Disbursements by Warrants | \$326,633.97 | |
| | <u>\$326,633.97</u> | <u>\$326,633.97</u> |

PENITENTIARY FARM FUND

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

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

| | Dr. | Cr. |
|-----------------------------------|--------------------|--------------------|
| Receipts by Transfers | | \$75,000.00 |
| Disbursements by Warrants | \$72,009.40 | |
| Balance, September 30, 1930 | 2,990.60 | |
| | <u>\$75,000.00</u> | <u>\$75,000.00</u> |

PENITENTIARY IMPROVEMENT FUND

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

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

| | Dr. | Cr. |
|-----------------------------------|--------------------|--------------------|
| Balance, October 1, 1928 | | \$22,791.71 |
| Receipts by Transfers | | 76,000.00 |
| Disbursements by Warrants | \$54,105.16 | |
| Disbursements by Transfers | 39,489.87 | |
| Balance, September 30, 1930 | 5,196.68 | |
| | <u>\$98,791.71</u> | <u>\$98,791.71</u> |

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, 1928 | | \$ 713.58 |
| Cash Receipts | | 1,273.11 |
| Disbursements by Warrants | \$1,872.40 | |
| Balance, September 30, 1930 | 114.29 | |
| | <u>\$1,986.69</u> | <u>\$1,986.69</u> |

PEST ABATEMENT FUND

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

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

| | Dr. | Cr. |
|-----------------------------------|-----------------|-----------------|
| Balance, October 1, 1928 | | \$194.41 |
| Cash Receipts | | 499.65 |
| Disbursements by Warrants | \$520.50 | |
| Balance, September 30, 1930 | 173.56 | |
| | <u>\$694.06</u> | <u>\$694.06</u> |

PUBLIC BUILDING INTEREST & 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, 1928 | | \$119,374.91 |
| Cash Receipts | | 246,627.66 |
| Receipts by Transfers | | 1,272.57 |
| Bonds Paid | \$115,000.00 | |
| Interest Coupons Paid | 118,285.00 | |
| Disbursements by Transfers | 2,932.31 | |
| Balance, September 30, 1930 | 131,057.83 | |
| | <u>\$367,275.14</u> | <u>\$367,275.14</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 office 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, 1928 | | \$ 1,435.19 |
| Cash Receipts | | 25,677.36 |
| Sight Drafts paid | \$27,037.58 | |
| Balance, September 30, 1930 | 74.97 | |
| | \$27,112.55 | \$27,112.55 |

ALBION NORMAL SCHOOL

| | Dr. | Cr. |
|-----------------------------|-------------|-------------|
| Balance, October 1, 1928 | | \$ 1,368.32 |
| Cash Receipts | | 32,842.78 |
| Sight Drafts paid | \$32,804.75 | |
| Balance, September 30, 1930 | 1,406.35 | |
| | \$34,211.10 | \$34,211.10 |

ATTORNEY GENERAL

| | Dr. | Cr. |
|-----------------------------|------------|------------|
| Balance, October 1, 1928 | | \$ 381.47 |
| Cash Receipts | | 3,085.00 |
| Sight Drafts paid | \$2,654.39 | |
| Disbursements by Transfers | 500.00 | |
| Balance, September 30, 1930 | 312.08 | |
| | \$3,466.47 | \$3,466.47 |

BOARD OF EDUCATION

| | Dr. | Cr. |
|-----------------------------|------------|------------|
| Balance, October 1, 1928 | | \$ 204.72 |
| Cash Receipts | | 1,068.68 |
| Sight Drafts paid | \$1,201.27 | |
| Balance, September 30, 1930 | 72.13 | |
| | \$1,273.40 | \$1,273.40 |

BUDGET BUREAU

| | Dr. | Cr. |
|-----------------------------|-----------|-----------|
| Cash Receipts | | \$ 949.94 |
| Sight Drafts Paid | \$ 492.44 | |
| Balance, September 30, 1930 | 457.50 | |
| | \$ 949.94 | \$ 949.94 |

BUREAU OF INSURANCE

| | Dr. | Cr. |
|-----------------------------|------------|------------|
| Balance, October 1, 1928 | | \$ 176.25 |
| Cash Receipts | | 3,130.85 |
| Sight Drafts paid | \$3,120.27 | |
| Balance, September 30, 1930 | 186.83 | |
| | \$3,307.10 | \$3,307.10 |

BUREAU OF PUBLIC ACCOUNTS

| | Dr. | Cr. |
|-----------------------------|------------|------------|
| Balance, October 1, 1928 | | \$ 481.42 |
| Cash Receipts | | 793.58 |
| Sight Drafts paid | \$ 775.00 | |
| Balance, September 30, 1930 | 500.00 | |
| | \$1,275.00 | \$1,275.00 |

DEAF AND BLIND SCHOOL

| | Dr. | Cr. |
|-----------------------------|-------------|-------------|
| Balance, October 1, 1928 | | \$ 136.30 |
| Cash Receipts | | 12,994.75 |
| Sight Drafts Paid | \$12,053.93 | |
| Disbursements by Transfers | 500.00 | |
| Balance, September 30, 1930 | 577.12 | |
| | \$13,131.05 | \$13,131.05 |

DEPARTMENT OF FINANCE

| | Dr. | Cr. |
|-----------------------------|------------|------------|
| Cash Receipts | | \$5,289.33 |
| Sight Drafts Paid | \$4,289.33 | |
| Balance, September 30, 1930 | 1,000.00 | |
| | \$5,289.33 | \$5,289.33 |

DISTRICT COURT
(B. S. Varian, Judge 7th District)

| | Dr. | Cr. |
|----------------------------|-----------|-----------|
| Balance, October 1, 1928 | | \$ 465.50 |
| Cash Receipts | | 246.06 |
| Sight Drafts Paid | \$ 211.56 | |
| Disbursements by Transfers | 500.00 | |
| | \$ 711.56 | \$ 711.56 |

GAME WARDEN

| | Dr. | Cr. |
|-----------------------------|-------------------|-------------------|
| Cash Receipts | | \$2,822.98 |
| Sight Drafts Paid | \$2,082.28 | |
| Balance, September 30, 1930 | 740.70 | |
| | <u>\$2,822.98</u> | <u>\$2,822.98</u> |

HISTORICAL SOCIETY

| | Dr. | Cr. |
|-----------------------------|------------------|------------------|
| Balance, October 1, 1928 | | \$ 150.00 |
| Cash Receipts | | 412.61 |
| Sight Drafts Paid | \$ 440.00 | |
| Balance, September 30, 1930 | 122.61 | |
| | <u>\$ 562.61</u> | <u>\$ 562.61</u> |

INDUSTRIAL ACCIDENT BOARD

| | Dr. | Cr. |
|-----------------------------|-------------------|-------------------|
| Balance, October 1, 1928 | | \$ 234.76 |
| Cash receipts | | 5,040.67 |
| Sight drafts paid | \$4,827.57 | |
| Balance, September 30, 1930 | 447.86 | |
| | <u>\$5,275.43</u> | <u>\$5,275.43</u> |

INDUSTRIAL TRAINING SCHOOL

| | Dr. | Cr. |
|-----------------------------|--------------------|--------------------|
| Balance, October 1, 1928 | | \$ 1,758.96 |
| Cash receipts | | 15,442.47 |
| Sight drafts paid | \$16,663.51 | |
| Balance, September 30, 1930 | 537.92 | |
| | <u>\$17,201.43</u> | <u>\$17,201.43</u> |

INSANE ASYLUM

| | Dr. | Cr. |
|-----------------------------|--------------------|--------------------|
| Cash receipts | | \$11,160.88 |
| Sight drafts paid | \$10,020.04 | |
| Balance, September 30, 1930 | 1,140.84 | |
| | <u>\$11,160.88</u> | <u>\$11,160.88</u> |

LAW ENFORCEMENT

| | Dr. | Cr. |
|-----------------------------|---------------------|---------------------|
| Balance, October 1, 1928 | | \$ 58.25 |
| Cash Receipts | | 382,621.40 |
| Sight drafts paid | \$382,098.18 | |
| Balance, September 30, 1930 | 581.47 | |
| | <u>\$382,679.65</u> | <u>\$382,679.65</u> |

LAND COMMISSIONER

| | Dr. | Cr. |
|-----------------------------|-------------------|-------------------|
| Balance, October 1, 1928 | | \$ 222.44 |
| Cash receipts | | 5,078.51 |
| Sight drafts paid | \$5,034.00 | |
| Balance, September 30, 1930 | 266.95 | |
| | <u>\$5,300.95</u> | <u>\$5,300.95</u> |

LEWISTON NORMAL SCHOOL

| | Dr. | Cr. |
|-----------------------------|--------------------|--------------------|
| Balance, October 1, 1928 | | \$ 1,482.25 |
| Cash receipts | | 27,443.17 |
| Sight drafts paid | \$23,634.73 | |
| Disbursements by transfer | 2,000.00 | |
| Balance, September 30, 1930 | 3,290.69 | |
| | <u>\$28,925.42</u> | <u>\$28,925.42</u> |

MINE INSPECTOR

| | Dr. | Cr. |
|-----------------------------|-------------------|-------------------|
| Cash receipts | | \$3,677.66 |
| Sight drafts paid | \$3,277.50 | |
| Balance, September 30, 1930 | 400.16 | |
| | <u>\$3,677.66</u> | <u>\$3,677.66</u> |

MOTOR VEHICLE

| | Dr. | Cr. |
|-----------------------------|--------------------|--------------------|
| Cash Receipts | | \$10,050.99 |
| Sight Drafts paid | \$9,891.00 | |
| Balance, September 30, 1930 | 159.99 | |
| | <u>\$10,050.99</u> | <u>\$10,050.99</u> |

NORTHERN IDAHO SANITARIUM

| | Dr. | Cr. |
|-----------------------------|-------------------|-------------------|
| Balance, October 1, 1928 | | \$ 498.59 |
| Cash Receipts | | 6,961.02 |
| Sight Drafts paid | \$7,000.08 | |
| Balance, September 30, 1930 | 459.53 | |
| | <u>\$7,459.61</u> | <u>\$7,459.61</u> |

PUBLIC INVESTMENTS

| | Dr. | Cr. |
|-----------------------------|-------------------|-------------------|
| Cash Receipts | | \$1,715.83 |
| Sight Drafts paid | \$1,524.09 | |
| Balance, September 30, 1930 | 191.74 | |
| | <u>\$1,715.83</u> | <u>\$1,715.83</u> |

PUBLIC WELFARE

| | Dr. | Cr. |
|-----------------------------|--------------------|--------------------|
| Cash Receipts | | \$12,588.60 |
| Sight Drafts paid | \$ 9,810.69 | |
| Disbursements by Transfers | 1,500.00 | |
| Balance, September 30, 1930 | 1,277.91 | |
| | <u>\$12,588.60</u> | <u>\$12,588.60</u> |

PUBLIC WORKS

| | Dr. | Cr. |
|-----------------------------|---------------------|---------------------|
| Balance, October 1, 1928 | | \$ 2,663.78 |
| Cash Receipts | | 151,717.19 |
| Sight Drafts paid | \$151,554.49 | |
| Balance, September 30, 1930 | 2,826.48 | |
| | <u>\$154,380.97</u> | <u>\$154,380.97</u> |

PUBLIC UTILITIES

| | Dr. | Cr. |
|-----------------------------------|-------------|-------------|
| Balance, October 1, 1928 | | \$ 604.53 |
| Cash Receipts | | 14,244.66 |
| Sight Drafts paid | \$12,347.64 | |
| Disbursements by Transfer | 1,750.00 | |
| Balance, September 30, 1930 | 751.55 | |
| | \$14,849.19 | \$14,849.19 |

RECLAMATION

| | Dr. | Cr. |
|-----------------------------------|------------|------------|
| Balance, October 1, 1928 | | \$ 635.33 |
| Cash Receipts | | 5,880.60 |
| Sight Drafts paid | \$5,921.37 | |
| Balance, September 30, 1930 | 594.56 | |
| | \$6,515.93 | \$6,515.93 |

SECRETARY OF STATE

| | Dr. | Cr. |
|-----------------------------------|-----------|-----------|
| Balance, October 1, 1928 | | \$ 37.38 |
| Cash Receipts | | 956.77 |
| Sight Drafts paid | \$ 861.94 | |
| Balance, September 30, 1930 | 132.21 | |
| | \$ 994.15 | \$ 994.15 |

STATE BOARD OF EQUALIZATION

| | Dr. | Cr. |
|-----------------------------------|------------|------------|
| Cash Receipts | | \$3,126.39 |
| Sight Drafts paid | \$2,727.84 | |
| Balance, September 30, 1930 | 398.55 | |
| | \$3,126.39 | \$3,126.39 |

STATE INSURANCE

| | Dr. | Cr. |
|-----------------------------------|--------------|--------------|
| Balance, October 1, 1928 | | \$ 2,285.17 |
| Cash Receipts | | 783,006.83 |
| Sight Drafts paid | \$784,008.89 | |
| Balance, September 30, 1930 | 1,283.11 | |
| | \$785,292.00 | \$785,292.00 |

STATE SCHOOL AND COLONY

| | Dr. | Cr. |
|-----------------------------------|------------|------------|
| Cash Receipts | | \$5,267.89 |
| Sight Drafts paid | \$3,380.38 | |
| Balance, September 30, 1930 | 1,887.51 | |
| | \$5,267.89 | \$5,267.89 |

SUPREME COURT

| | Dr. | Cr. |
|-----------------------------------|------------|------------|
| Balance, October 1, 1928 | | \$ 669.87 |
| Cash Receipts | | 5,852.53 |
| Sight Drafts paid | \$5,603.21 | |
| Balance, September 30, 1930 | 919.19 | |
| | \$6,522.40 | \$6,522.40 |

SUPERINTENDENT OF PUBLIC INSTRUCTION

| | Dr. | Cr. |
|-----------------------------------|------------|------------|
| Balance, October 1, 1928 | | \$ 428.45 |
| Cash Receipts | | 2,923.56 |
| Sight Drafts paid | \$2,620.82 | |
| Disbursements by Transfers | 500.00 | |
| Balance, September 30, 1930 | 231.19 | |
| | \$3,352.01 | \$3,352.01 |

SOUTHERN BRANCH, UNIVERSITY OF IDAHO

| | Dr. | Cr. |
|-----------------------------------|-------------|-------------|
| Balance, October 1, 1928 | | \$ 1,057.04 |
| Cash Receipts | | 29,049.94 |
| Sight Drafts paid | \$28,166.83 | |
| Balance, September 30, 1930 | 1,940.15 | |
| | \$30,106.98 | \$30,106.98 |

VOCATIONAL EDUCATION

| | Dr. | Cr. |
|-----------------------------------|------------|------------|
| Cash Receipts | | \$5,638.58 |
| Sight Drafts paid | \$4,735.24 | |
| Balance, September 30, 1930 | 903.34 | |
| | \$5,638.58 | \$5,638.58 |

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, 1928 | | \$ 4,974.85 |
| Cash Receipts | | 7,870.79 |
| Sight Drafts paid | \$ 8,543.22 | |
| Balance, September 30, 1930 | 4,302.42 | |
| | \$12,845.64 | \$12,845.64 |

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 1929 was \$10,000.00. The fees collected by the Board are credited to this fund.

| | Dr. | Cr. |
|-----------------------------------|-------------|-------------|
| Balance, October 1, 1928 | | \$15,712.21 |
| Cash Receipts | | 25,516.26 |
| Receipts by Transfers | | 10,000.00 |
| Disbursements by Warrants | \$38,555.94 | |
| Balance, September 30, 1930 | 12,672.53 | |
| | \$51,228.47 | \$51,228.47 |

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, 1928 | | \$2,225.46 |
| Cash Receipts | | 3,750.00 |
| Receipts by Transfers | | 32.99 |
| Disbursements by Warrants | \$5,925.63 | |
| Disbursements by checks, State Treasurer | 82.82 | |
| | <u>\$6,008.45</u> | <u>\$6,008.45</u> |

SOLDIERS' HOME FEDERAL AID FUND

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

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

| | Dr. | Cr. |
|-----------------------------------|--------------------|--------------------|
| Balance, October 1, 1928 | | \$ 3.25 |
| Cash Receipts | | \$16,500.00 |
| Disbursements by Warrants | \$13,632.98 | |
| Balance, September 30, 1930 | 2,870.27 | |
| | <u>\$16,503.25</u> | <u>\$16,503.25</u> |

SOUTHERN IDAHO STATE DEMONSTRATION FARM FUND

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

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

| | Dr. | Cr. |
|-----------------------------------|-------------------|-------------------|
| Balance, October 1, 1928 | | \$ 20.19 |
| Cash Receipts | | 4,831.62 |
| Receipts by Transfers | | 213.16 |
| Cancelled Warrants | | 9.50 |
| Disbursements by Warrants | \$4,937.12 | |
| Balance, September 30, 1930 | 137.35 | |
| | <u>\$5,074.47</u> | <u>\$5,074.47</u> |

STATE ASYLUM AND SANITARIUM FUND

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

On the discharge of a patient from each of the asylums the money is returned to him on the presentation of a claim which is approved by the State Auditor. Such claim is not required to receive the approval of the State Board of Examiners.

| | Dr. | Cr. |
|-----------------------------------|-------------------|-------------------|
| Balance, October 1, 1928 | | \$5,151.76 |
| Cash Receipts | | 767.77 |
| Cancelled Warrants | | 10.15 |
| Disbursements by Warrants | \$ 300.20 | |
| Disbursements by Transfers | 312.09 | |
| Balance, September 30, 1930 | 5,317.39 | |
| | <u>\$5,929.68</u> | <u>\$5,929.68</u> |

STATE AERONAUTICS FUND

This fund was created in 1929 and consists of moneys collected for licensing air craft and air men and of fines and penalties collected under the provisions of the law creating the fund.

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

Pending receipts into the fund sufficient to meet the expenditures therefrom, there was transferred the sum of \$5,000.00 from the State Highway Fund. Any money remaining in said fund at the close of the year 1930, is to be paid into and credited to the State Highway Fund.

| | Dr. | Cr. |
|-----------------------------------|--------------------|--------------------|
| Cash Receipts | | \$10,648.47 |
| Receipts by Transfers | | 5,161.40 |
| Disbursements by Warrants | \$12,673.46 | |
| Balance, September 30, 1930 | 3,136.41 | |
| | <u>\$15,809.87</u> | <u>\$15,809.87</u> |

STATE BANK TRUST FUND

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

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

| | Dr. | Cr. |
|-----------------------------------|-------------------|-------------------|
| Cash Receipts | | \$2,084.19 |
| Balance, September 30, 1930 | \$2,084.19 | |
| | <u>\$2,084.19</u> | <u>\$2,084.19</u> |

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, 1928 | | \$ 91,889.70 |
| Cash Receipts | | 9,201,708.95 |
| Receipts by Transfer | | 10.44 |
| Cancelled Warrants | | 2,772.06 |
| Disbursements by Warrants | \$8,575,959.60 | |
| Treasury Note Coupons paid | 4,955.16 | |
| Returned Checks | 400.00 | |
| Disbursements by checks, State Treasurer | 10,000.00 | |
| Disbursements by Transfers | 20,179.17 | |
| Balance, September 30, 1930 | 684,887.22 | |
| | \$9,296,381.15 | \$9,296,381.15 |

STATE HIGHWAY REDEMPTION FUND, SECOND ISSUE

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

| | Dr. | Cr. |
|-----------------------------------|--------------|--------------|
| Balance, October 1, 1928 | | \$ 41,700.06 |
| Cash Receipts | | 192,500.03 |
| Receipts by Transfers | | 1,725.27 |
| Bonds paid | \$138,500.00 | |
| Interest coupons paid | 37,259.44 | |
| Balance, September 30, 1930 | 60,165.92 | |
| | \$235,925.36 | \$235,925.36 |

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, 1928 | | \$ 88,374.76 |
| Cash Receipts | | 38,499.99 |
| Receipts by Transfers | | 345.05 |
| Bonds paid | \$ 21,000.00 | |
| Interest coupons paid | 18,447.41 | |
| Balance, September 30, 1930 | 87,772.39 | |
| | \$127,219.80 | \$127,219.80 |

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, 1928 | | \$489,306.78 |
| Cash Receipts | | 385,000.11 |
| Receipts by Transfers | | 3,450.53 |
| Interest coupons paid | \$200,200.00 | |
| Balance, September 30, 1930 | 677,557.42 | |
| | \$877,757.42 | \$877,757.42 |

STATE HIGHWAY TREASURY NOTE REDEMPTION FUND

Pursuant to the provisions of Chapter 270, 1929 Session Laws, which authorized the State Treasurer to issue Highway Treasury Notes against the State Highway Fund in the principal sum not to exceed \$1,000,000.00 in any one year, the State Treasurer sold \$500,000.00 of State Highway Treasury Notes, for the purpose of paying warrants drawn on the State Highway Fund.

All receipts from the tax on motor fuels are apportioned to this fund until there is sufficient amount therein to redeem the Treasury Notes and pay the accrued interest.

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

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

| | Dr. | Cr. |
|---------------------------------------|--------------|--------------|
| Cash Receipts | | \$511,393.70 |
| Treasury Notes paid | \$500,000.00 | |
| Interest paid on Treasury Notes | 11,221.86 | |
| Disbursements by Transfers | 171.84 | |
| | \$511,393.70 | \$511,393.70 |

STATE INSURANCE FUND

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

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

Any surplus or reserve funds belonging to the State Insurance Fund are invested

by the Department of Public Investments in the classes of securities prescribed in Chapter 129, 1925 Session Laws.

| | Dr. | Cr. |
|-----------------------------------|-----------------------|-----------------------|
| Balance, October 1, 1928 | | \$ 10,768.22 |
| Cash Receipts | | 1,339,254.59 |
| Receipts by Transfers | | 2,007.15 |
| Disbursements by Warrants | \$1,315,372.30 | |
| Balance, September 30, 1930 | 36,657.66 | |
| | <u>\$1,352,029.96</u> | <u>\$1,352,029.96</u> |

STATE LAND ASSESSMENT FUND

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

All moneys 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, 1928 | | \$1,501.14 |
| Cash Receipts | | 384.84 |
| Receipts by Transfers | | 759.31 |
| Disbursements by Warrants | \$1,222.92 | |
| Balance, September 30, 1930 | 1,422.37 | |
| | <u>\$2,645.29</u> | <u>\$2,645.29</u> |

STATE LAND WATER MAINTENANCE FUND

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

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

| | Dr. | Cr. |
|-----------------------------------|--------------------|--------------------|
| Balance, October 1, 1928 | | \$ 1,244.37 |
| Cash Receipts | | 2,025.72 |
| Receipts by Transfers | | 6,970.95 |
| Cancelled Warrants | | 142.11 |
| Disbursements by Warrants | \$ 9,156.57 | |
| Disbursements by Transfers | 62.00 | |
| Balance, September 30, 1930 | 1,164.58 | |
| | <u>\$10,383.15</u> | <u>\$10,383.15</u> |

STATE LAW LIBRARY FUND

This fund was created in 1927 and consists of all fees paid by attorneys at law upon their admission to practice, of all fees paid by notaries public upon their appointment, and any other moneys and fees required by law to be paid into said fund.

The Act creating the fund abolished the separate library funds theretofore existing for the state law libraries in Pocatello, Boise and Lewiston.

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

| | Dr. | Cr. |
|-----------------------------------|--------------------|--------------------|
| Balance, October 1, 1928 | | \$ 6,933.57 |
| Cash Receipts | | 8,690.10 |
| Cancelled Warrants | | 72.50 |
| Disbursements by Warrants | \$ 9,613.42 | |
| Balance, September 30, 1930 | 6,082.75 | |
| | <u>\$15,696.17</u> | <u>\$15,696.17</u> |

STATE PREDATORY ANIMAL FUND

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

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

| | Dr. | Cr. |
|-----------------------------------|---------------------|---------------------|
| Balance, October 1, 1928 | | \$ 39,833.95 |
| Cash Receipts | | 107,043.24 |
| Receipts by Transfer | | 1,936.68 |
| Disbursements by Warrants | \$ 95,576.78 | |
| Returned checks | 80.50 | |
| Disbursements by Transfers | 60.03 | |
| Balance, September 30, 1930 | 53,096.56 | |
| | <u>\$148,813.87</u> | <u>\$148,813.87</u> |

SUSPENSE FUNDS

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

AGRICULTURAL DEPARTMENT SUSPENSE

| | Dr. | Cr. |
|---------------------------------|--------------------|--------------------|
| Cash Receipts | | \$10,170.00 |
| Disbursements by Transfer | \$10,170.00 | |
| | <u>\$10,170.00</u> | <u>\$10,170.00</u> |

AUTO TRANSPORTATION TAX SUSPENSE

| | Dr. | Cr. |
|---------------------------------|-------------------|-------------------|
| Balance October 1, 1928 | | \$2,413.50 |
| Disbursements by Warrants | \$2,413.50 | |
| | <u>\$2,413.50</u> | <u>\$2,413.50</u> |

DEPARTMENT OF FINANCE SUSPENSE

| | Dr. | Cr. |
|----------------------------------|------------------|------------------|
| Cash Receipts | | \$ 500.00 |
| Disbursements by Transfers | \$ 500.00 | |
| | <u>\$ 500.00</u> | <u>\$ 500.00</u> |

GAME WARDEN'S SUSPENSE

| | Dr. | Cr. |
|---------------------------------|-------------------|-------------------|
| Balance, October 1, 1928 | | \$ 184.33 |
| Cash Receipts | | 2,205.10 |
| Disbursements by Transfer | \$2,389.43 | |
| | <u>\$2,389.43</u> | <u>\$2,389.43</u> |

LAND COMMISSIONER'S SUSPENSE

| | Dr. | Cr. |
|-----------------------------------|---------------------|---------------------|
| Balance, October 1, 1928 | | \$ 24,968.85 |
| Cash Receipts | | 227,557.65 |
| Receipts by Transfers | | 1.75 |
| Cancelled Warrants | | 183.00 |
| Disbursements by Warrants | \$ 12,198.19 | |
| Returned Checks | 7,890.78 | |
| Disbursements by Transfers | 220,657.58 | |
| Balance, September 30, 1930 | 11,964.70 | |
| | <u>\$252,711.25</u> | <u>\$252,711.25</u> |

LAW ENFORCEMENT SUSPENSE

| | Dr. | Cr. |
|-----------------------------------|--------------------|--------------------|
| Balance, October 1, 1928 | | \$ 1,005.00 |
| Cash Receipts | | 12,961.00 |
| Receipts by Transfers | | 62.00 |
| Disbursements by Warrants | \$ 661.00 | |
| Disbursements by Transfers | 11,203.00 | |
| Balance, September 30, 1930 | 2,164.00 | |
| | <u>\$14,028.00</u> | <u>\$14,028.00</u> |

PENITENTIARY SHIRT FACTORY SUSPENSE

| | Dr. | Cr. |
|-----------------------------------|--------------------|--------------------|
| Balance, October 1, 1928 | | \$18,003.97 |
| Cash Receipts | | 71,412.72 |
| Disbursements by Warrants | \$10,110.86 | |
| Disbursements by Transfers | 76,000.00 | |
| Balance, September 30, 1930 | 3,305.83 | |
| | <u>\$89,416.69</u> | <u>\$89,416.69</u> |

PENITENTIARY SHOE FACTORY SUSPENSE

| | Dr. | Cr. |
|---------------------------------|-----------------|-----------------|
| Balance, October 1, 1928 | | \$ 50.60 |
| Cash Receipts | | 21.00 |
| Disbursements by Warrants | \$ 71.60 | |
| | <u>\$ 71.60</u> | <u>\$ 71.60</u> |

PUBLIC INVESTMENTS SUSPENSE

| | Dr. | Cr. |
|-----------------------------------|-----------------|-----------------|
| Balance, October 1, 1928 | | \$ 65.00 |
| Cash Receipts | | 649.54 |
| Disbursements by Warrants | \$ 65.00 | |
| Balance, September 30, 1930 | 649.54 | |
| | <u>\$714.54</u> | <u>\$714.54</u> |

RECLAMATION SUSPENSE

| | Dr. | Cr. |
|-----------------------------------|-----------------|-----------------|
| Balance, October 1, 1928 | | \$324.70 |
| Disbursements by Transfers | \$ 50.00 | |
| Balance, September 30, 1930 | 274.70 | |
| | <u>\$324.70</u> | <u>\$324.70</u> |

STATE TREASURER'S SUSPENSE

| | Dr. | Cr. |
|---|---------------------|---------------------|
| Balance, October 1, 1928 | | \$ 558.35 |
| Cash Receipts | | 113,321.11 |
| Disbursements by Check, State Treasurer | \$ 49,000.00 | |
| Disbursements by Transfers | 57,639.12 | |
| Balance, September 30, 1930 | 7,240.34 | |
| | <u>\$113,879.46</u> | <u>\$113,879.46</u> |

ESCHEAT SUSPENSE FUND

The moneys paid into this fund consist of proceeds of unclaimed 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 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, 1928 | | \$ 7,458.30 |
| Cash Receipts | | 5,071.69 |
| Disbursements by Warrants | \$ 90.00 | |
| Disbursements by Transfers | 10,687.14 | |
| Balance, September 30, 1930 | 1,752.85 | |
| | <u>\$12,529.99</u> | <u>\$12,529.99</u> |

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, 1928 | | \$243.77 |
| Cash Receipts | | 36.97 |
| Disbursements by Warrants | \$ 26.89 | |
| Balance, September 30, 1930 | 253.85 | |
| | <u>\$280.74</u> | <u>\$280.74</u> |

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, 1928 | | \$244.37 |
| Cash Receipts | | 464.00 |
| Disbursements by Warrants | \$465.88 | |
| Balance, September 30, 1930 | 242.49 | |
| | <u>\$708.37</u> | <u>\$708.37</u> |

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, and was repealed by the Legislature in 1929, with the proviso that persons who had paid money into the fund were permitted to file claim therefor within six months after March 6, 1929; any unclaimed balance in said fund thereafter to be transferred to the General Fund of the State.

| | Dr. | Cr. |
|----------------------------------|----------------|----------------|
| Balance, October 1, 1928 | | \$24.04 |
| Disbursements by Transfers | \$24.04 | |
| | <u>\$24.04</u> | <u>\$24.04</u> |

TREASURY NOTE REDEMPTION FUND

Pursuant to the provisions of Chapter 91, 1923 Session Laws, the State Treasurer sold \$1,800,000.00 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 1929-1930 from the \$4,500,000.00 state ad valorem tax being pledged to pay the said treasury notes and the interest thereon.

All receipts from the ad valorem tax levy are apportioned to this fund until

there is a sufficient amount therein to redeem the treasury notes and pay the accrued interest; thereafter the surplus is credited to the General Fund.

| | Dr. | Cr. |
|---------------------------------------|-----------------------|-----------------------|
| *Balance, October 1, 1928 | \$ 45,705.49 | |
| Cash Receipts | | \$1,871,209.31 |
| Receipts by Transfers | | 3,100.91 |
| Treasury Notes Paid | 1,750,000.00 | |
| Interest paid on Treasury Notes | 78,577.23 | |
| Disbursements by Transfer | 27.50 | |
| | <u>\$1,874,310.22</u> | <u>\$1,874,310.22</u> |

*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 twice the assessed valuation of said animals for the year in which they are destroyed. Provided, that in no case shall the state pay more than \$35.00 for a grade animal, nor more than \$70.00 for registered pure bred animal.

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

| | Dr. | Cr. |
|-----------------------------------|--------------------|--------------------|
| Balance, October 1, 1928 | | \$ 6,520.53 |
| Cash Receipts | | 10,132.37 |
| Cancelled Warrants | | 26.40 |
| Disbursements by Warrants | \$ 4,255.53 | |
| Disbursements by Transfers | 25.17 | |
| Balance, September 30, 1930 | 12,398.60 | |
| | <u>\$16,679.30</u> | <u>\$16,679.30</u> |

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 1929 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, 1928 | | \$ 2,766.12 |
| Cash Receipts | | 71,808.06 |
| Receipts by Transfers | | 318.32 |
| Disbursements by Check, State Treasurer | \$71,825.25 | |
| Disbursements by Transfers | 1,127.13 | |
| Balance, September 30, 1930 | 1,940.12 | |
| | <u>\$74,892.50</u> | <u>\$74,892.50</u> |

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 and 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, 1928 | | \$ 441.74 |
| Cash Receipts | | 9,105.33 |
| Receipts by Transfers | | 21.86 |
| Disbursements by Check, State Treasurer | \$9,568.93 | |
| | <u>\$9,568.93</u> | <u>\$9,568.93</u> |

**STATEMENT OF OPERATIONS IN VARIOUS FUNDS
FOR THE PERIOD OCTOBER 1, 1928
TO SEPTEMBER 30, 1930**

| FUNDS | Balance October 1, 1928 | Cash Receipts | Receipts By Transfers | Cancelled Warrants | Disbursements By Warrants | Sight Drafts Paid | Interest Paid On Warrants | Bonds & Treas- ury Notes Paid | Interest Coupons & Int. on Treas- ury Notes Paid | Returned Checks | Miscellaneous Payments by Treasurer | Disbursements By Transfers | Balance Sept. 30, 1930 |
|--|----------------------------|------------------|--------------------------|-----------------------|------------------------------|----------------------|------------------------------|----------------------------------|--|--------------------|---|-------------------------------|---------------------------|
| Adjutant General's Contingent | \$ 237.55 | \$ 1,225.59 | \$ | \$ | \$ 239.97 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ 1,223.17 |
| Agricultural Inspection | 4,970.38 | 207,958.09 | | 53.87 | 198,450.61 | | | | | | | | 14,531.73 |
| Associated Employers' Reciprocal Trust | 248.65 | 8,131.69 | 5.21 | | | | | | | | 5,087.22 | | 3,298.33 |
| Athletic | 2,909.34 | 19,434.07 | | | 20,361.61 | | | | | | | | 1,981.80 |
| Bar Commission | 5,454.61 | 5,649.00 | | | 7,262.11 | | | | | 15.00 | | | 3,826.50 |
| Carey Act Trust | 6,329.61 | 2,873.00 | | | 2,251.48 | | | | | | | | 6,195.22 |
| Educational Institutions Improvement 1925-1926 | 174.20 | 2,067.56 | 50.00 | | 2,307.80 | | | | | | | | 6,139.37 |
| Endowments: | | | | | | | | | | | | | |
| Agricultural College | 1,536.05 | 117,528.81 | 2,251.55 | | 118,760.45 | | | | | 37.97 | | | 2,517.99 |
| Charitable Institutions | 5,365.17 | 273,412.23 | 14,573.51 | | 280,764.14 | | | | | | | 5.19 | 12,581.58 |
| Insane Asylum | 767.73 | 62,019.87 | 8,212.84 | | 66,503.24 | | | | | | | 96.02 | 4,401.18 |
| Normal School | 1,846.84 | 146,156.62 | 1,568.17 | | 141,517.72 | | | | | | | 6,000.00 | 2,053.91 |
| Penitentiary | 330.32 | 113,838.59 | 228.42 | | 107,058.34 | | | | | | | | 7,338.99 |
| Public Building | 15,851.38 | 13,579.36 | 432.99 | | 3,381.57 | | | 25,000.00 | | | | | 1,482.16 |
| School of Science | 6,929.04 | 2,284,589.05 | 49,364.66 | | 2,283,228.66 | | | | | 75.00 | | 14,863.12 | 42,715.97 |
| University | 3,415.48 | 80,428.72 | 256.25 | | 82,023.40 | | | | | | | | 2,077.05 |
| Farm Mortgage | 1,319.64 | 202,354.99 | 15,092.05 | | 217,524.37 | | | | | | | | 1,242.31 |
| Fish and Game | 6,350.56 | 89,919.64 | 55,956.08 | 3,341.06 | 116,240.91 | | | | | | | 279.00 | 39,047.43 |
| Forest Protection | 100,697.13 | 441,761.92 | 2,189.43 | 58.26 | 427,897.71 | | | | | 16.00 | | 8,000.00 | 108,993.03 |
| Foresters' Special | 43,964.86 | 193,718.30 | | | 186,627.04 | | | | | | | 518.03 | 50,538.09 |
| Game Warden's Predatory Animal | 10,769.12 | 1,645.68 | 518.03 | | 2,179.80 | | | | | | | | 10,753.03 |
| General | 4,165.61 | 1,106.50 | 8,000.00 | | 9,907.59 | | | | | 3.00 | | | 3,361.52 |
| General Interesting & Sinking | *808,519.58 | 5,916,914.64 | 81,870.35 | 11,083.33 | 5,821,219.03 | | 134,297.87 | 73,000.00 | 101,125.74 | 67.15 | | 55,870.88 | *810,106.19 |
| Glanders Indemnity | 35,586.45 | 211,391.25 | 1,873.30 | | | | | | | | | | 74,725.26 |
| Heyburn Park | 2,297.55 | | | | | | | | | | | | 2,297.55 |
| Idaho State Institutions Improvement 1927-28 | 96.85 | 2,958.70 | | | 2,715.24 | | | | | | | | 340.31 |
| Industrial Administration | 85,653.77 | | | 878.98 | 50,500.31 | | | | | | | 35,510.13 | 522.31 |
| Industrial Special Indemnity | 60,575.62 | 48,875.79 | | | 47,743.60 | | | | | | | | 61,707.81 |
| Interest: | 2,267.71 | 6,421.19 | 164.72 | | 33.25 | | | | | | | | 8,820.37 |
| Agricultural College | 1,306.34 | 75,376.40 | 3,954.65 | | 78,991.99 | | | | | 68.31 | | | 1,577.09 |
| Albion Normal School | 2,532.78 | 43,305.81 | 25,134.37 | | 25,134.37 | | | | | | | | 20,704.22 |
| Charitable Institutions | | 130,170.94 | 5,836.06 | | 107.09 | | | | | 50.00 | | 135,849.91 | 5,405.11 |
| Deaf and Blind School | 4,905.87 | 4,528.41 | 4,029.17 | | 20,421.81 | | | | | | | | 29,619.21 |
| Industrial Training School | 13,814.43 | 36,226.59 | 2,505.97 | | 25,076.39 | | | | | | | 430.60 | 12,830.97 |
| Insane Asylum | 666.30 | 43,305.82 | 4,404.90 | | 41,281.90 | | | | | | | | 6,789.33 |
| Lewiston Normal School | 4,765.41 | 82,725.87 | 36,225.59 | | 32,461.47 | | | | | | | 87,105.61 | 4,316.64 |
| Normal School | 581.52 | 62,517.43 | 666.43 | 44.40 | 59,878.31 | | | | | | | 76.49 | 3,497.30 |
| Northern Idaho Sanitarium | 223.84 | 1,184,282.09 | 111,479.56 | | 1,272,396.92 | | | | | 504.15 | | 346.50 | 122,793.39 |
| Penitentiary | 100,279.31 | 54,239.77 | 2,809.73 | | 56,148.40 | | | | | | | 80.00 | 1,105.30 |
| Public School | 284.20 | | | | | | | | | | | | 1,064.27 |
| School of Science | 450.76 | | | 50.00 | 22,641.73 | | | | | | | | 22,051.57 |
| Soldiers' Home | 11,211.83 | 91,861.61 | 4,469.77 | | 96,318.12 | | | | | | | | 765.70 |
| Southern Branch, U. of I. | 752.44 | | | | | | | | | | | | |
| University | | | | | | | | | | | | | |
| Irrigation District Trust: | | | | | | | | | | | | | |
| American Falls Reservoir | 173,137.57 | 581,622.45 | | | | | | | | | 720,374.33 | | 34,385.69 |
| Hillsdale Irrigation District | 610.05 | 48,154.10 | | | | | | | 27,570.00 | | 20,018.00 | | 1,176.15 |
| Mountain Home Irrigation District | 251.89 | 6,590.97 | | | | | | | 1,305.00 | | | | |
| Mountain Home Irrigation District Interest | | 10,922.19 | 2,725.38 | | | | | | 13,371.00 | | | 5,537.86 | 276.57 |
| Mountain Home Irrigation District Redemption | | 6,154.96 | 2,897.10 | | | | | 6,180.00 | | | | 84.62 | 2,087.44 |
| Sunnyside Irrigation District | 2,976.43 | 5,204.38 | | | | | | 6,000.00 | | | | | 1,700.88 |
| Sunnyside Irrigation District U. S. Storage | 536.97 | 2,887.34 | | | | | | | 480.00 | | 2,222.00 | | 1,202.31 |
| Lava Hot Springs, 1927-1928 | 2,816.96 | 2,033.25 | | 5.00 | 3,765.12 | | | | | | | | 5,217.92 |
| Lava Hot Springs, 1929-1930 | | 27,920.00 | | 34.00 | 22,736.08 | | | | | | | | |
| Lava Hot Springs Sinking | 8,084.17 | | 1,090.09 | | | | | | 9,174.26 | | | | 3,527.36 |
| Loan Expense | 8,686.15 | 9,505.70 | | | 14,664.49 | | | | | | | | 33,017.82 |
| Motor Vehicle | | 171,957.04 | 15,091.66 | 150.00 | 154,114.82 | | | | | 39.00 | | 27.06 | 2,990.60 |
| National Forest Reserve | | 326,633.97 | | | 326,633.97 | | | | | | | | 5,196.68 |
| Penitentiary Farm | | | 75,000.00 | | 72,000.40 | | | | | | | 39,489.87 | 114.29 |
| Penitentiary Improvement | 22,791.71 | | 76,000.00 | | 54,105.16 | | | | | | | | 173.56 |
| Penitentiary Library | 713.58 | 1,273.11 | | | 1,872.40 | | | | | | | | 131,057.83 |
| Pest Abatement | 194.41 | 499.65 | | | 520.50 | | | | | | | | |
| Public Building Interest & Sinking | 119,374.91 | 246,627.66 | 1,272.57 | | | | | 115,000.00 | 118,285.00 | | | 2,932.31 | |
| Recreation Funds: | | | | | | | | | | | | | |
| Agricultural Department | 1,435.19 | 25,677.36 | | | 27,037.58 | | | | | | | | 74.97 |
| Albion Normal School | 1,368.32 | 3,842.78 | | | 32,804.75 | | | | | | | | 1,406.35 |
| Attorney General | 381.47 | 3,085.00 | | | 2,654.39 | | | | | | | 500.00 | 312.08 |
| Board of Education | 204.72 | 1,068.68 | | | 1,201.27 | | | | | | | | 721.13 |
| Budget Bureau | | 949.94 | | | 492.44 | | | | | | | | 457.50 |
| Bureau of Insurance | 176.25 | 3,130.85 | | | 3,120.27 | | | | | | | | 186.83 |
| Bureau of Public Accounts | 481.42 | 793.58 | | | 775.00 | | | | | | | | 500.00 |
| Bureau of Supplies | 4,974.85 | 7,870.79 | | | 8,543.22 | | | | | | | | 4,302.42 |
| Deaf and Blind School | 136.30 | 12,994.75 | | | 12,053.93 | | | | | | | | 577.12 |
| Department of Finance | | 5,289.33 | | | 4,289.13 | | | | | | | 500.00 | 1,000.00 |
| District Court, 7th District | 465.50 | 246.06 | | | 211.56 | | | | | | | | |
| Game Warden | | 2,822.98 | | | 2,082.28 | | | | | | | 500.00 | 740.70 |
| Historical Society | 150.00 | 412.61 | | | 440.00 | | | | | | | | 122.61 |
| Industrial Accident Board | 234.76 | 5,040.67 | | | 4,827.57 | | | | | | | | 447.86 |
| Industrial Training School | 1,758.96 | 15,442.47 | | | 16,663.51 | | | | | | | | 537.92 |
| Insane Asylum | | 11,160.88 | | | 10,020.04 | | | | | | | | 1,140.84 |
| Land Commissioner | 222.44 | 5,078.51 | | | 5,034.00 | | | | | | | | 266.95 |
| Law Enforcement | 58.25 | 382,621.40 | | | 382,098.18 | | | | | | | | 581.47 |
| Lewiston Normal School | 1,482.25 | 27,443.17 | | | 23,644.73 | | | | | | | 2,000.00 | 3,290.69 |
| Mine Inspector | | 3,677.66 | | | 3,277.50 | | | | | | | | 400.16 |
| Motor Vehicle | | 10,050.99 | | | 9,891.00 | | | | | | | | 159.99 |
| Northern Idaho Sanitarium | 498.59 | 6,961.02 | | | 7,000.08 | | | | | | | | 459.53 |
| Public Investments | | 1,715.83 | | | 1,524.09 | | | | | | | | 191.74 |
| Public Utilities | 604.53 | 14,244.66 | | | 12,347.64 | | | | | | | 1,750.00 | 751.55 |
| Public Welfare | | 12,588.60 | | | 9,810.69 | | | | | | | 1,500.00 | 1,277.91 |
| Public Works | 2,663.78 | 151,717.19 | | | 151,554.49 | | | | | | | | 2,826.48 |
| Reclamation | 635.33 | 5,880.60 | | | 5,921.37 | | | | | | | | 594.56 |
| Secretary of State | 37.38 | 956.77 | | | 861.94 | | | | | | | | 132.21 |
| Southern Branch, U. of I. | 1,057.04 | 29,049.94 | | | 28,166.83 | | | | | | | | 1,940.15 |
| State Board of Equalization | | 3,126.39 | | | 2,727.84 | | | | | | | | 398.55 |
| State Insurance | 2,285.17 | 783,006.83 | | | 784,008.89 | | | | | | | | 1,283.11 |
| State School and Colony | | 5,267.89 | | | 3,380.38 | | | | | | | | 1,887.51 |
| State Superintendent | 428.45 | 2,923.56 | | | 2,620.82 | | | | | | | 500.00 | 231.19 |
| Supreme Court | 669.87 | 5,652.53 | | | 5,603.21 | | | | | | | | 919.19 |
| Vocational Education | | 5,638.58 | | | 4,735.24 | | | | | | | | 903.34 |
| Sheep Inspection | 15,712.21 | 25,516.26 | 10,000.00 | | 38,555.94 | | | | | | | | 12,672.53 |
| Sheppard-Towner | 2,225.46 | 3,750.00 | 32.99 | | 5,925.63 | | | | | | | | 2,870.27 |
| Soldiers' Home Federal Aid | 3.25 | 16,500.00 | | | 13,632.98 | | | | | | | | 5,317.39 |
| Southern Idaho Demonstration Farm | 20.19 | 4,811.62 | 213.16 | 9.50 | 4,937.12 | | | | | | | 312.09 | 3,136.41 |
| State Asylum & Sanitarium | 5,151.76 | 767.77 | | 10.15 | 300.20 | | | | | | | | 2,084.19 |
| State Aeronautics | | 10,648.47 | 5,161.40 | | 12,673.46 | | | | | | | | 684,887.22 |
| State Bank Trust | | 2,084.19 | | | | | | | | | | | 60,165.92 |
| State Highway | 91,889.70 | 9,201,708.95 | 10.44 | 2,772.06 | 8,575,959.60 | | | 138,500.00 | 4,955.16 | 400.00 | 10,000.00 | 20,179.17 | 87,772.39 |
| State Highway Redemption, Second Issue | 41,700.06 | 192,500.03 | 1,725.27 | | | | | 21,000.00 | 37,259.44 | | | | 677,557.42 |
| State Highway Redemption, Third Issue | 88,374.76 | 38,499.99 | 345.05 | | | | | | 18,447.41 | | | | |
| State Highway Redemption, Fourth Issue | 489,306.78 | 385,000.11 | 3,450.33 | | | | | | 200,000.00 | | | | |
| State Highway Treasury Note Redemption | | 511,393.20 | | | | | | 500,000.00 | 11,221.86 | | | 171.84 | |
| State Insurance | 10,768.22 | 1,339,254.5 | | | | | | | | | | | |

RECEIPTS

A Statement Showing by Departments and Institutions Receipts from All Sources for the Reporting Period
October 1, 1928 to September 30, 1930

RECEIPTS FROM ALL SOURCES
FOR REPORTING PERIOD OCTOBER 1, 1928, TO SEPTEMBER 30, 1930,
ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING
IN DETAIL THE SOURCES OF ALL RECEIPTS

| Department | Source of Receipt | Item | General Fund | Special Funds |
|------------------|------------------------------------|---------------|--------------|---------------|
| Adjutant General | Misc. Sales | \$ 60.00 | \$ | \$ 60.00 |
| | Recovery on Bond | 1,135.64 | | 1,135.64 |
| | Contributions | 29.95 | | 29.95 |
| | Refunded Expense | 142.80 | 2.80 | 140.00 |
| | | \$ 1,368.39 | \$ 2.80 | \$ 1,365.59 |
| Agriculture | Warehouse Licenses | \$ 676.00 | \$ 676.00 | \$ |
| | Annual Nursery Licenses | 350.00 | 350.00 | |
| | Agents' Licenses | 14.00 | 14.00 | |
| | Cream Buyers' Licenses | 775.00 | 775.00 | |
| | Cheese Factory Licenses | 1,060.00 | 1,060.00 | |
| | Ice Cream Factory Licenses | 1,020.00 | 1,020.00 | |
| | Babcock Testers Licenses | 1,889.50 | 1,889.50 | |
| | Cream & Cr. Buy. Sta. licenses | 5,695.00 | 5,695.00 | |
| | Condensary Licenses | 300.00 | 300.00 | |
| | Reprocessing Plant Licenses | 150.00 | 150.00 | |
| | By-Products Licenses | 300.00 | 300.00 | |
| | Oleo licenses (Wholesale & Ret.) | 27,412.50 | 27,412.50 | |
| | Searching Brand Records | 190.50 | 190.50 | |
| | Brand Renewals | 1,198.50 | 1,198.50 | |
| | Brand Recording Fees | 1,283.00 | 1,283.00 | |
| | Stallion licenses, trans. & renew. | 313.00 | 313.00 | |
| | Cert. copies of licenses & brands | 10.50 | 10.50 | |
| | Refunds | 25.00 | 25.00 | |
| | Miscellaneous | 105.95 | 105.95 | |
| | Gen. Livestock Inspection Fees | 15,024.34 | | 15,024.34 |
| | Stallion Inspection Fees | 670.00 | | 670.00 |
| | Potato Inspection Fees | 102,853.44 | | 102,853.44 |
| | Onion Inspection Fees | 4,444.55 | | 4,444.55 |
| | Fruit Inspection Fees | 56,060.39 | | 56,060.39 |
| | Lettuce Inspection Fees | 633.00 | | 633.00 |
| | Bean Inspection Fees | 7,307.40 | | 7,307.40 |
| | Nursery Stock Inspection Fees | 425.15 | | 425.15 |
| | Warehouse Inspection Fees | 140.00 | | 140.00 |
| | Misc. Vegetable Inspection Fees | 515.50 | | 515.50 |
| | Melon Inspection Fees | 152.00 | | 152.00 |
| | Cert. Copies of Inspection Cert. | 28.00 | | 28.00 |
| | Produce Brokers Licenses | 680.00 | | 680.00 |
| | Spray Residue Inspection Fees | 16,671.58 | | 16,671.58 |
| | Bee Licenses | 2,088.00 | | 2,088.00 |
| | Bee Inspections | 785.00 | | 785.00 |
| | Miscellaneous | 2,422.54 | | 2,422.54 |
| | | \$ 253,669.34 | \$ 42,768.45 | \$ 210,900.89 |

RECEIPTS FROM ALL SOURCES
FOR REPORTING PERIOD OCTOBER 1, 1928, TO SEPTEMBER 30, 1930,
ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING
IN DETAIL THE SOURCES OF ALL RECEIPTS
(Continued)

| Department | Source of Receipt | Item | General Fund | Special |
|------------------------------|--------------------------------|---------------|--------------|---------------|
| Albion Normal School | Rent of Rooms and Apts. | \$ 10.85 | \$ 10.85 | \$ |
| | Tuition | 2,585.75 | 2,585.75 | |
| | Fees and Fines | 12,892.12 | 12,892.12 | |
| | Sales and Misc. General | 171.68 | 171.68 | |
| | Refunded Expense | 309.96 | 309.96 | |
| | Rentals | 1.05 | 1.05 | |
| | | \$ 15,971.41 | \$ 15,971.41 | \$ |
| Am. Falls Reservoir District | Tax Collections | \$ 11,715.40 | \$ | \$ 11,715.40 |
| | Redemp. Gen. Fd. Treas. Notes | 204,750.00 | | 204,750.00 |
| | Interest | 13,759.95 | | 13,759.95 |
| | | \$ 230,225.35 | \$ | \$ 230,225.35 |
| Athletic Commission | Gate Receipts and License Fees | \$ 19,434.07 | \$ | \$ 19,434.07 |
| | | \$ 19,434.07 | \$ | \$ 19,434.07 |
| Attorney General | Refunded Expense | 98.40 | 98.40 | |
| | | \$ 98.40 | \$ 98.40 | \$ |
| Bar Commission | Refunded Expense | \$ 4.00 | \$ | \$ 4.00 |
| | | \$ 4.00 | \$ | \$ 4.00 |
| Board of Education | Certificate of Teachers | \$ 11,146.00 | \$ 11,146.00 | \$ |
| | Sales of Bulletins, etc. | 887.96 | 887.96 | |
| | Teachers Registration | 412.00 | | 412.00 |
| | | \$ 12,445.96 | \$ 12,033.96 | \$ 412.00 |
| Deaf & Blind School | Sale Farm Pro. & Livestock | \$ 1,591.86 | \$ 1,591.86 | \$ |
| | Sale Student's Handiwork | 9.25 | 9.25 | |
| | Tuition | 500.00 | 500.00 | |
| | Printing Receipts | 228.10 | 228.10 | |
| | Misc. Sales & Receipts | 101.79 | 101.79 | |
| | Refund Expense | 287.53 | 287.53 | |
| | | \$ 2,718.53 | \$ 2,718.53 | \$ |
| Finance—Banks & Banking | Bank Examinations | \$ 24,601.23 | \$ 24,601.23 | \$ |
| | Charter Fees | 200.00 | 200.00 | |
| | State Bank Trust | 123.49 | | 123.49 |
| | Refunded Expense | 15.50 | 15.50 | |
| | | \$ 24,940.22 | \$ 24,816.73 | \$ 123.49 |

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1928, TO SEPTEMBER 30, 1930,

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS
(Continued)

| Department | Source of Receipt | Item | General Fund | Special Funds |
|---------------------------------------|------------------------------------|---------------|---------------|---------------|
| Finance— Blue Sky | Examinations | \$ 6,905.73 | \$ 6,905.73 | \$ |
| | Filing Fees | 1,555.00 | 1,555.00 | |
| | Agent's Licenses | 1,761.00 | 1,761.00 | |
| | Miscellaneous | 353.90 | 353.90 | |
| | | \$ 10,575.63 | \$ 10,575.63 | \$ |
| Finance— Bureau of Insurance | Annual Licenses | \$ 42,735.00 | \$ 42,735.00 | \$ |
| | Agent's Certificates | 55,713.00 | 55,713.00 | |
| | Other Permits and Licenses | 11,425.00 | 11,425.00 | |
| | Filing Annual Statements | 28,280.00 | 28,280.00 | |
| | Filing Articles | 1,950.00 | 1,950.00 | |
| | Fees for designation of legal Agt. | 94.00 | 94.00 | |
| | Other Filing Fees | 193.60 | 193.60 | |
| | Miscellaneous Fees | 4.20 | 4.20 | |
| | Premium Tax | 412,402.71 | 412,402.71 | |
| | Refunded Expense | 1.75 | 1.75 | |
| | | \$ 552,799.26 | \$ 552,799.26 | \$ |
| | | | | |
| Finance— State Insur- ance Mgr. | Premiums | \$ 919,715.16 | \$ | \$ 919,715.16 |
| | Refunds | 291.39 | | 291.39 |
| | | \$ 920,006.55 | \$ | \$ 920,006.55 |
| Fish and Game | Fish & Game Licenses | \$ 407,135.00 | \$ | \$ 407,135.00 |
| | Taxidermist Licenses | 360.00 | | 360.00 |
| | Selling, Ship, & Reship. Permits | 1,592.00 | | 1,592.00 |
| | Private Pond and other Permits | 420.00 | | 420.00 |
| | Fines and Confiscations | 19,548.60 | | 19,548.60 |
| | Sale of pelts, fish & other Prop. | 14,975.71 | | 14,975.71 |
| | Interest on License Settlement | 199.81 | | 199.81 |
| | Commissions Saved | 193.70 | | 193.70 |
| | Reimburse'm't for lab'r, mat'r'ls | 500.00 | | 500.00 |
| | Refunded Expense | 129.70 | | 129.70 |
| | | \$ 445,054.52 | \$ | \$ 445,054.52 |
| Heyburn Park | Concessions | \$ 210.00 | \$ | \$ 210.00 |
| | Rentals | 1,600.00 | | 1,600.00 |
| | Privileges and Sales | 1,148.70 | | 1,148.70 |
| | | \$ 2,958.70 | \$ | \$ 2,958.70 |
| Hillsdale Irri. Dist. | Tax Collections | \$ 7,000.00 | \$ | \$ 7,000.00 |
| | Redemption Treas. Notes | 10,550.00 | | 10,550.00 |
| | | \$ 17,550.00 | \$ | \$ 17,550.00 |

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1928, TO SEPTEMBER 30, 1930,

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS
(Continued)

| Department | Source of Receipt | Item | General Fund | Special Funds |
|----------------------------------|-------------------------------|----------------|--------------|----------------|
| Idaho Insane Asylum | Fire Insurance | \$ 6,499.70 | \$ 6,499.70 | \$ |
| | Maintenance of Patients | 2,111.71 | 2,111.71 | |
| | Sale of farm Prod., livestock | 10,319.69 | 10,319.69 | |
| | Miscellaneous Receipts | 686.20 | 686.20 | |
| | Refunded Expense | 136.41 | 122.67 | 13.74 |
| | | \$ 19,753.71 | \$ 19,739.97 | \$ 13.74 |
| Idaho State Penitentiary | Shirt Factory Receipts | \$ 71,412.72 | \$ | \$ 71,412.72 |
| | Shoe Factory Receipts | 21.00 | | 21.00 |
| | Sale of farm Prod., livestock | 25,233.83 | 25,233.83 | |
| | Visitors Fees | 1,273.11 | | 1,273.11 |
| | Refunded Expense | 8.15 | | 8.15 |
| | | \$ 97,948.81 | \$ 25,233.83 | \$ 72,714.98 |
| Industrial Acc. Board | From Deceased Employees | \$ 55,260.13 | \$ | \$ 55,260.13 |
| | Miscellaneous Fees | 36.85 | | 36.85 |
| | | \$ 55,296.98 | \$ | \$ 55,296.98 |
| Industrial Training School | Sale Livestock, farm Prod. | \$ 6,919.97 | \$ 6,919.97 | \$ |
| | Shoemaking Repairs | 39.01 | 39.01 | |
| | Blacksmithing, auto repairs | 12.00 | 12.00 | |
| | Printing Receipts | 644.09 | 644.09 | |
| | Rentals | 2.25 | 2.25 | |
| | Care of U. S. Prisoners | 45,682.32 | 45,682.32 | |
| | Miscellaneous Receipts | 847.91 | 847.91 | |
| | Refunds | 556.97 | 556.97 | |
| | Labor | 87.75 | 87.75 | |
| | Insurance | 1,138.07 | 1,138.07 | |
| | | \$ 55,930.34 | \$ 55,930.34 | \$ |
| Land | Land Sales | \$ 433,199.78 | \$ | \$ 433,199.78 |
| | Timber Sales | 260,081.23 | | 260,081.23 |
| | Interest on Contracts | 346,362.46 | | 346,362.46 |
| | Lease Rentals | 394,267.51 | | 394,267.51 |
| | State Land Water Main. | 3,708.14 | | 3,708.14 |
| | Forest Protection | 135,432.78 | | 135,432.78 |
| | Various Fees | 9,635.39 | 9,635.39 | |
| | State Land Assessment | 1,144.15 | | 1,144.15 |
| | Suspense | 12,812.76 | | 12,812.76 |
| | | \$1,596,644.20 | \$ 9,635.39 | \$1,587,008.81 |
| Lava Hot Springs | Baths | \$ 29,953.25 | \$ | \$ 29,953.25 |
| | | \$ 29,953.25 | \$ | \$ 29,953.25 |

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1928, TO SEPTEMBER 30, 1930,

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

| Department | Source of Receipt | Item | General Fund | Special Funds |
|------------------------|---|----------------|--------------|----------------|
| Lewiston Normal School | Tuition | \$ 6,960.50 | \$ 6,960.50 | \$ |
| | Sale of Supplies, etc. | 888.97 | 888.97 | |
| | Miscellaneous Fees | 14,278.80 | 14,278.80 | |
| | Miscellaneous Receipts | 453.19 | 453.19 | |
| | Sales | 238.20 | 238.20 | |
| | Refunds | 188.44 | 188.44 | |
| | | \$ 23,008.10 | \$ 23,008.10 | \$ |
| Motor Fuels | Gasoline and Auto Trans. Tax | \$4,872,481.79 | \$ | \$4,872,481.79 |
| | | \$4,872,481.79 | \$ | \$4,872,481.79 |
| Motor Vehicle | Duplicate License Plates, Title, Auto Trans. Fees and Auto Stage Fees | \$ 93,773.90 | \$ | \$ 93,773.90 |
| | Miscellaneous Receipts | .389.00 | 389.00 | |
| | Aircraft and Pilot Licenses and Motor Fuels Tax | 9,042.31 | | 9,042.31 |
| | | \$ 103,205.21 | \$ 389.00 | \$ 102,816.21 |
| Mt. Home Irr. Dist. | Refund on overpaid coupon | \$ 12.00 | \$ | \$ 12.00 |
| | | \$ 12.00 | \$ | \$ 12.00 |
| North Idaho Sanitarium | Cash on Persons | \$ 767.77 | \$ | \$ 767.77 |
| | Maintenance of Patients | 1,159.00 | 1,159.00 | |
| | Sale farm Prod., livestock | 1,541.25 | 1,541.25 | |
| | Miscellaneous Sales | 13.00 | 13.00 | |
| | | \$ 3,481.02 | \$ 2,713.25 | \$ 767.77 |
| Occupational License | Licenses, Appli. exam., rec. fees | \$ 12,021.00 | \$ 12,021.00 | \$ |
| | Renewal and reinstatement fees | 16,558.00 | 16,558.00 | |
| | Certificate Fees | 101.00 | 101.00 | |
| | Real Estate Licenses | 8,040.00 | 8,040.00 | |
| | Suspense | 1,820.00 | | 1,820.00 |
| | | \$ 38,540.00 | \$ 36,720.00 | \$ 1,820.00 |
| Public Investments | Bonds—Principal | \$1,588,746.85 | \$ | \$1,588,746.85 |
| | Bonds—Interest | 808,392.78 | | 808,392.78 |
| | Farm Loans—Principal | 490,428.44 | | 490,428.44 |
| | Farm Loans—Interest | 318,120.57 | | 318,120.57 |
| | State Insurance—Principal | 305,342.34 | | 305,342.34 |
| | State Insurance—Interest | 113,905.70 | | 113,905.70 |
| | Farm Mortgage | 24,890.61 | | 24,890.61 |
| | Loan Expense Fees | 9,505.70 | | 9,505.70 |
| | Treasury Notes—Principal | 604,550.00 | | 604,550.00 |
| | | | | |

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1928, TO SEPTEMBER 30, 1930,

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

| Department | Source of Receipt | Item | General Fund | Special Funds |
|--------------------|---------------------------|----------------|---------------|----------------|
| | Treasury Notes—Interest | 26,511.37 | | 26,511.37 |
| | Refunds | 4.28 | 4.28 | |
| | Suspense | 649.54 | | 649.54 |
| | | \$4,291,048.18 | \$ 4.28 | \$4,291,043.90 |
| Public Utilities | Miscellaneous Fees | \$ 181.75 | \$ 181.75 | \$ |
| | | \$ 181.75 | \$ 181.75 | \$ |
| Public Welfare | License and Fees | \$ 1,002.20 | \$ 1,002.20 | \$ |
| | Fines | 425.00 | 425.00 | |
| | Refunds | 12.50 | 12.50 | |
| | | \$ 1,439.70 | \$ 1,439.70 | |
| Public Works | Sales | \$ 1,262.68 | \$ 1,262.68 | \$ |
| | Refunds | 84.43 | 84.43 | |
| | | \$ 1,347.11 | \$ 1,347.11 | \$ |
| Purchasing Agent | Miscellaneous Sales | \$ 225.00 | \$ 225.00 | \$ |
| | Refunds | 21.28 | 21.28 | |
| | | \$ 246.28 | \$ 246.28 | \$ |
| Reclamation | Application for Permits | \$ 9,333.95 | \$ 9,333.95 | \$ |
| | Proofs | 2,965.20 | 2,965.20 | |
| | Certified Copies, etc. | 350.75 | 350.75 | |
| | Carey Act Trust | 2,077.56 | | 2,077.56 |
| | | \$ 14,727.46 | \$ 12,649.90 | \$ 2,077.56 |
| Secretary of State | Articles of Incorporation | \$ 51,412.08 | \$ 51,412.08 | \$ |
| | Annual License Tax | 177,261.37 | 177,261.37 | |
| | Miscellaneous Receipts | 895.30 | 895.30 | |
| | Certified Copies, etc. | 3,187.48 | 3,187.48 | |
| | | 7,861.00 | | 7,861.00 |
| | | \$ 240,617.23 | \$ 232,756.23 | \$ 7,861.00 |
| Sheep Inspection | Sheep Inspection Fees | \$ 4,115.03 | \$ | \$ 4,115.03 |
| | Refund | 147.50 | | 147.50 |
| | Sale of Skins | 2,439.07 | | 2,439.07 |
| | | \$ 6,701.60 | \$ | \$ 6,701.60 |

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1928, TO SEPTEMBER 30, 1930,

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

| Department | Source of Receipt | Item | Fund General | Special Funds |
|------------------------------|---|----------------|--------------|----------------|
| Soldiers' Home | Sale Livestock, farm produce | \$ 1,764.96 | \$ 1,764.96 | \$ |
| | Miscellaneous Receipts | 38.65 | 38.65 | |
| | Refunds | 11.75 | 11.75 | |
| | | \$ 1,815.36 | \$ 1,815.36 | \$ |
| So. Idaho Demonstration Farm | Sale farm produce, livestock | \$ 4,831.62 | \$ | \$ 4,831.62 |
| | | \$ 4,831.62 | \$ | \$ 4,831.62 |
| State Aeronautics | Refund | \$ 35.00 | \$ | \$ 35.00 |
| | | \$ 35.00 | \$ | \$ 35.00 |
| Southern Br. Univ. of Idaho | Fees | \$ 47,244.66 | \$ 47,244.66 | \$ |
| | Sales | 2,008.76 | 2,008.76 | |
| | Rentals | 1,632.36 | 1,632.36 | |
| | Tuition | 785.00 | 785.00 | |
| | Smith Hughes Act | 1,800.00 | 1,800.00 | |
| | Interest on Bank Deposits | 850.96 | 850.96 | |
| | Miscellaneous Receipts | 49.67 | 49.67 | |
| | Refunds | 228.19 | 228.19 | |
| | | \$ 54,599.60 | \$ 54,599.60 | \$ |
| State Highway | Funds from Fed. Gov't. | \$1,499,247.49 | \$ | \$1,499,247.49 |
| | Funds from Cities, Highway Districts and Counties | 1,389,407.92 | | 1,389,407.92 |
| | Reimbursement labor, mat'l. furn. | 14,598.63 | | 14,598.63 |
| | Miscellaneous Sales and Receipts | 18,219.49 | | 18,219.49 |
| | Rentals | 703.82 | | 703.82 |
| | Interest on Registered Warrants | 89.12 | | 89.12 |
| | Refunds | 19,264.27 | | 19,264.27 |
| | Insurance | 1,000.00 | | 1,000.00 |
| | | \$2,942,530.74 | \$ | \$2,942,530.74 |
| State School and Colony | Maintenance of Patients | \$ 3,636.00 | \$ 3,636.00 | \$ |
| | Sale farm produce, livestock | 5,973.55 | 5,973.55 | |
| | Misc. Sales and Receipts | 327.31 | 327.31 | |
| | Refunds | 155.18 | 155.18 | |
| | | \$ 10,092.04 | \$ 10,092.04 | \$ |
| Sunnydell Irrig. Dist. | Tax Collections | \$ 6,296.90 | \$ | \$ 6,296.90 |
| | | \$ 6,296.90 | \$ | \$ 6,296.90 |

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1928, TO SEPTEMBER 30, 1930,

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

| Department | Source of Receipt | Item | General Fund | Funds Special |
|-------------------|---------------------------------|----------------|----------------|----------------|
| Supreme Court | Miscellaneous | 5 160.42 | \$ 149.82 | \$ 10.60 |
| | State Law Library | 818.50 | | 818.50 |
| | Filing Fees | 3,587.25 | 3,587.25 | |
| | Copies of Acknowledgement | 1,270.54 | 1,270.54 | |
| | | \$ 5,836.71 | \$ 5,007.61 | \$ 829.10 |
| State Treasurer | Interest | \$ 194,894.12 | \$ 185,438.77 | \$ 9,455.35 |
| | Sale of Treasury Notes | 3,310,112.22 | 1,800,112.22 | 1,510,000.00 |
| | Accrued Interest | 1,313.82 | 898.29 | 415.53 |
| | Express Companies | 9,263.98 | 9,263.98 | |
| | Bar Commission | 5,630.00 | | 5,630.00 |
| | Certificate Fees | 10.00 | 10.00 | |
| | State Bank Trust | 1,960.70 | | 1,960.70 |
| | Associated Emp. Recip. Trust | 8,131.69 | | 8,131.69 |
| | Hillsdale Irrig. Dist. | 104.10 | | 104.10 |
| | Suspense | 55,681.99 | | 55,681.99 |
| | Cancelled Check Suspense | 36.97 | | 36.97 |
| | Refunds | 20.62 | 20.62 | |
| | | \$3,587,160.21 | \$1,995,743.88 | \$1,591,416.33 |
| Univ. of Idaho | Fire Insurance | \$ 202.15 | \$ 202.15 | \$ |
| | Refunds | 26.67 | 26.67 | |
| | | \$ 228.82 | \$ 228.82 | \$ |
| Veterans' Welfare | Refunds | \$ 56.25 | \$ 56.25 | \$ |
| | | \$ 56.25 | \$ 56.25 | |
| U. S. Government | Sheppard Towner, Contribution | \$ 3,750.00 | \$ | \$ 3,750.00 |
| | Sheppard Towner, Interest | 32.99 | | 32.99 |
| | Vocational Education, Cont. | 71,425.54 | | 71,425.54 |
| | Vocational Education, Int. | 320.57 | | 320.57 |
| | Vocational Education, Refund | 3.76 | | 3.76 |
| | Vocational Rehabilitation, Con. | 9,105.33 | | 9,105.33 |
| | Vocational Rehabilitation, Int. | 21.86 | | 21.86 |
| | 5 per cent Pub. Land Sales | 2,016.30 | | 2,016.30 |
| | Soldiers Home Federal Aid | 16,500.00 | | 16,500.00 |
| | National Forest Reserve | 326,633.97 | | 326,633.97 |
| | Mineral Leasing Act | 2,054.29 | | 2,054.29 |
| | Water Power Act | 2,348.61 | 2,348.61 | |
| | Geo. Reid Fund | 2,403.55 | | 2,403.55 |
| | | \$ 436,616.77 | \$ 2,348.61 | \$ 434,268.16 |

RECEIPTS FROM ALL SOURCES

FOR REPORTING PERIOD OCTOBER 1, 1928, TO SEPTEMBER 30, 1930,

ARRANGED BY DEPARTMENTS AND INSTITUTIONS SHOWING

IN DETAIL THE SOURCES OF ALL RECEIPTS

(Continued)

| Department | Source of Receipt | Item | General Fund | Special Funds |
|------------------------------|-----------------------------------|----------------|----------------|----------------|
| Tax Settlement with Counties | General State Tax | \$4,606,232.74 | \$4,606,232.74 | \$ |
| | Gen. Int. and Sinking | 213,264.55 | | 213,264.55 |
| | Pub. Bldg. Int. and Sinking | 244,967.92 | | 244,967.92 |
| | Highway Redemption No. 2 | 194,225.30 | | 194,225.30 |
| | Highway Redemption No. 3 | 38,845.04 | | 38,845.04 |
| | Highway Redemption No. 4 | 388,450.64 | | 388,450.64 |
| | State Predatory Animal | 106,252.82 | | 106,252.82 |
| | Sheep Inspection | 21,401.23 | | 21,401.23 |
| | Tuberculosis Erad. Indem. | 10,107.20 | | 10,107.20 |
| | | \$5,823,747.44 | \$4,606,232.74 | \$1,217,514.70 |
| Other Receipts from Counties | Motor Vehicle Licenses | \$ 464,906.78 | \$ | \$ 464,906.78 |
| | State and County Licenses | 3,825.50 | 3,825.50 | |
| | Inheritance Taxes | 67,131.65 | 67,131.65 | |
| | Court Fees | 23,314.00 | 23,314.00 | |
| | Fines | 1,968.54 | | 1,968.54 |
| | Escheats | 5,036.01 | | 5,036.01 |
| | Pest Abatement | 429.85 | | 429.85 |
| | Forest Protection | 57,767.49 | | 57,767.49 |
| | Am. Falls Res. Dist. | 351,397.10 | | 351,397.10 |
| | Foresters Special | 2,163.71 | | 2,163.71 |
| | Mountain Home Irrig. Dist. | 23,656.12 | | 23,656.12 |
| | Hillsdale Irrig. Dist. | 30,500.00 | | 30,500.00 |
| | Headgate Construction | 168.20 | | 168.20 |
| | Sunnydell Irrig. Dist. | 1,794.82 | | 1,794.82 |
| | | \$1,034,059.77 | \$ 94,271.15 | \$ 939,788.62 |
| | GRAND TOTAL | 27,870,292.28 | 7,854,176.36 | 20,016,115.92 |

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 transfers from funds of preceding biennial period and revolving funds operations.

DISBURSEMENTS

From General and Special Funds Authorized by the State
Auditor's Office During the Reporting Period
October 1, 1928 to September 30, 1930

DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances
For Reporting Period October 1, 1928, to September 30, 1930
SHOWN BY DEPARTMENTS AND INSTITUTIONS

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | 1929-1930 Total Appropriation | Balance in Appropriations Sept. 30, 1930 |
|---------------------------------------|---------------------------|---------------------------|-------------------------------|--|
| Adjutant General: | | | | |
| Salaries and Wages | \$ 1,684.88 | \$ 15,240.09 | \$ 17,700.00 | \$ 2,459.91 |
| Other Expense | 2,045.71 | | | |
| Services other than personal | | 6,987.32 | 7,124.84 | 137.52 |
| Supplies | | 2,572.77 | 2,620.06 | 47.29 |
| Equipment | | 3,119.26 | 3,119.26 | |
| Structural and non-structural Improv. | | 2,468.88 | 2,500.00 | 31.12 |
| Debts, Refunds and Indemnities | | 1,050.00 | 1,200.00 | 150.00 |
| Rents, Contributions & fixed chgs. | | 23,744.94 | 27,781.14 | 4,036.20 |
| Losses and Contingencies | | 1,299.52 | 4,300.00 | 3,000.48 |
| Agricultural Department: | | | | |
| Administration: | | | | |
| Salaries and Wages | 3,060.00 | 19,774.09 | 25,025.00 | 5,250.91 |
| Other Expense | 1,453.67 | | | |
| Services other than personal | | 3,237.36 | 4,193.71 | 956.35 |
| Supplies | | 899.28 | 1,107.29 | 208.01 |
| Equipment | | 1,006.28 | 1,095.75 | 89.47 |
| Rents, Contributions and fixed chgs. | | 280.36 | 358.25 | 77.89 |
| Animal Industry: | | | | |
| Salaries and Wages | 4,869.00 | 21,788.50 | 26,270.00 | 4,481.50 |
| Other Expense | 5,035.25 | | | |
| Services other than personal | | 9,085.26 | 9,499.40 | 414.14 |
| Supplies | | 751.28 | 1,141.60 | 390.32 |
| Equipment | | 769.95 | 800.00 | 30.05 |
| Rents, Contributions and fixed chgs. | | 630.54 | 634.00 | 3.46 |
| Directory of Dairying: | | | | |
| Salaries and Wages | 815.00 | 10,099.23 | 11,765.00 | 1,665.77 |
| Other Expense | 1,018.75 | | | |
| Services other than personal | | 4,238.55 | 5,355.30 | 1,116.75 |
| Supplies | | 814.72 | 958.70 | 143.98 |
| Equipment | | 842.51 | 970.00 | 127.49 |
| Rents, Contributions and fixed chgs. | | 119.51 | 126.00 | 6.49 |
| Livestock Disease Control: | | | 4,549.88 | 2,804.22 |
| Salaries and Wages | | 482.00 | | |
| Services other than personal | | 743.18 | | |
| Supplies | | 510.00 | | |
| Equipment | | 10.48 | | |
| Plant Industry: | | | | |
| Salaries and Wages | 1,565.00 | 30,160.01 | 31,750.00 | 1,589.99 |
| Other Expense | 337.21 | | | |
| Services other than personal | | 7,278.29 | 8,045.33 | 767.04 |
| Supplies | | 1,744.97 | 1,809.47 | 64.50 |
| Equipment | | 435.82 | 472.20 | 36.38 |
| Rents, Contributions and fixed chgs. | | 1,074.71 | 1,083.00 | 8.29 |
| Farm Markets, Weights & Measures: | | | | |
| Salaries and Wages | 1,125.00 | 7,875.00 | 9,000.00 | 1,125.00 |
| Other Expense | 526.65 | | | |
| Services other than personal | | 2,959.18 | 2,973.83 | 14.65 |
| Supplies | | 495.90 | 611.18 | 115.28 |

DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances
For Reporting Period October 1, 1928, to September 30, 1930
SHOWN BY DEPARTMENTS AND INSTITUTIONS

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | 1929-1930 Total Appropriation | Balance in Appropriations Sept. 30, 1930 |
|--------------------------------------|---------------------------|---------------------------|-------------------------------|--|
| Equipment | | 129.61 | 280.00 | 150.39 |
| Rents, Contributions and fixed chgs. | | 106.81 | 134.99 | 28.18 |
| Pure Seed: | | | 8,250.00 | 3,612.40 |
| Other Expense | 4,813.77 | | | |
| Salaries and Wages | | 72.75 | | |
| Services other than personal | | 938.98 | | |
| Supplies | | 130.87 | | |
| Equipment | | 123.90 | | |
| Debts, Refunds and Indemnities | | 1,250.00 | | |
| Rents, Contributions and fixed chgs. | | 2,121.10 | | |
| Albion State Normal School: | | | | |
| Salaries and Wages | 20,868.64 | 144,221.85 | 158,820.22 | 14,598.37 |
| Other Expense | 7,470.61 | | | |
| Services other than personal | | 23,747.42 | 26,320.50 | 2,573.08 |
| Supplies | | 8,350.75 | 9,317.09 | 966.34 |
| Equipment | | 4,833.30 | 4,833.75 | .45 |
| Structural & non-structural Improv. | | 25,333.00 | 30,000.00 | 4,667.00 |
| Rents, Contributions and fixed chgs. | | 3,545.39 | 4,000.00 | 454.61 |
| Attorney General: | | | | |
| Salaries and Wages | 6,422.71 | 37,768.77 | 44,000.00 | 6,231.23 |
| Other Expense | 2,805.53 | | | |
| Services other than personal | | 2,384.24 | 5,048.65 | 2,664.41 |
| Supplies | | 965.31 | 1,340.22 | 374.91 |
| Equipment | | 1,605.08 | 2,596.23 | 991.15 |
| Rents, Contributions and fixed chgs. | | 65.42 | 113.30 | 47.88 |
| Auditor: | | | | |
| Salaries and Wages | 4,850.00 | 30,327.39 | 35,140.00 | 4,812.61 |
| Other Expense | 1,540.33 | | | |
| Services other than personal | | 3,275.40 | 4,690.21 | 1,414.81 |
| Supplies | | 803.31 | 899.50 | 96.19 |
| Equipment | | 445.65 | 600.00 | 154.35 |
| Rents, Contributions and fixed chgs. | | 21.16 | 35.29 | 14.13 |
| Bureau of Budget: | | | | |
| Salaries and Wages | 1,225.00 | 8,392.50 | 11,545.00 | 3,152.50 |
| Other Expense | 2,042.22 | | | |
| Services other than personal | | 532.50 | 2,368.20 | 1,835.70 |
| Supplies | | 171.12 | 351.00 | 179.88 |
| Equipment | | 17.80 | 100.00 | 82.20 |
| Rents, Contributions and fixed chgs. | | 28.70 | 30.80 | 2.10 |
| Bureau of Public Accounts: | | | | |
| Salaries and Wages | 1,905.00 | 13,647.58 | 15,600.00 | 1,952.42 |
| Other Expense | 234.57 | | | |
| Services other than personal | | 492.65 | 1,645.00 | 1,152.35 |
| Supplies | | 96.81 | 250.00 | 153.19 |
| Equipment | | | 100.00 | 100.00 |
| Rents, Contributions and fixed chgs. | | 24.37 | 105.00 | 80.63 |
| Audit of Endowment Funds: | | | 10,000.00 | 3,034.12 |
| Salaries and Wages | | 6,178.25 | | |
| Services other than personal | | 109.25 | | |

DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances

For Reporting Period October 1, 1928, to September 30, 1930

SHOWN BY DEPARTMENTS AND INSTITUTIONS

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | 1929-1930 Total Appropriation | Balance in Appropriations Sept. 30, 1930 |
|---------------------------------------|---------------------------|---------------------------|-------------------------------|--|
| Supplies | | 478.38 | | |
| Equipment | | 200.00 | | |
| Board of Education: | | | | |
| Administration: | | | | |
| Salaries and Wages | 3,177.50 | 26,925.01 | 32,000.00 | 5,074.99 |
| Other Expense | 3,223.40 | | | |
| Services other than personal | | 9,418.87 | 13,218.43 | 3,799.56 |
| Supplies | | 374.32 | 943.04 | 568.72 |
| Equipment | | 169.38 | 524.88 | 355.50 |
| Rents, Contributions and fixed chgs. | | 68.31 | 115.65 | 47.34 |
| Certification of Teachers: | | | | |
| Salaries and Wages | 830.25 | | | |
| Other Expense: | 936.20 | | | |
| Honorarium: | 500.00 | 500.00 | 1,000.00 | 500.00 |
| Superintendent of Public Instruction: | | | | |
| Salaries and Wages | 1,975.74 | 11,140.89 | 13,015.00 | 1,874.11 |
| Other Expense | 2,082.16 | | | |
| Services other than personal | | 6,916.18 | 7,241.70 | 325.52 |
| Supplies | | 466.14 | 625.50 | 159.36 |
| Equipment | | 654.89 | 655.11 | .22 |
| Rents, Contributions and fixed chgs. | | 45.00 | 129.69 | 84.69 |
| Board of Equalization: | | | | |
| Other Expense | 423.25 | | | |
| Services other than personal | | 2,051.61 | 2,599.00 | 547.39 |
| Supplies | | 60.80 | 75.00 | 14.20 |
| Equipment | | 126.00 | 126.00 | |
| Rents, Contributions and fixed chgs. | | 10.00 | 10.00 | |
| Cost of 1928 Proceedings: | | 590.00 | 775.00 | 185.00 |
| Tax and Property Investigation: | | | 15,000.00 | 4,791.91 |
| Salaries and Wages | | 5,561.01 | | |
| Services other than personal | | 2,699.48 | | |
| Supplies | | 493.77 | | |
| Equipment | | 1,326.10 | | |
| Rents, Contributions and fixed chgs. | | 127.73 | | |
| Board of Eugenics: | | | 5,400.00 | 3,200.47 |
| Salaries and Wages | | 1,550.00 | | |
| Services other than personal | | 619.62 | | |
| Supplies | | 29.91 | | |
| Board of Publicity: | | | 1,356.20 | 438.10 |
| Salaries and Wages | 450.00 | 300.00 | | |
| Other Expense | 4,048.45 | | | |
| Services other than personal | | 5.50 | | |
| Equipment | | 611.70 | | |
| Rents, Contributions and fixed chgs. | | .90 | | |
| Bureau of Mines and Geology: | | | | |
| U. S. Bureau of Mines Cooperation: | | | | |
| Salaries and Wages | 1,129.35 | 6,937.91 | 7,600.00 | 662.09 |
| Other Expense | 1,290.50 | | | |
| Services other than personal | | 612.19 | 1,974.51 | 1,362.32 |

DISBURSEMENTS, GENERAL FUND

From Current Appropriations and Old Balances

For Reporting Period October 1, 1928, to September 30, 1930

SHOWN BY DEPARTMENTS AND INSTITUTIONS

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | 1929-1930 Total Appropriation | Balance in Appropriations Sept. 30, 1930 |
|---------------------------------------|---------------------------|---------------------------|-------------------------------|--|
| Supplies | | 1,422.92 | 1,675.49 | 252.57 |
| Equipment | | 2,442.90 | 2,550.00 | 107.10 |
| Mineral Resources Investigation: | | | | |
| Salaries and Wages | | 6,917.11 | 8,450.00 | 1,532.89 |
| Services other than personal | | 3,705.24 | 4,185.87 | 480.63 |
| Supplies | | 1,098.59 | 1,100.00 | 1.41 |
| Equipment | | 1,181.12 | 1,200.00 | 18.88 |
| Rents, Contributions and fixed chgs. | | 64.13 | 64.13 | |
| U. S. G. S. Cooperation: | | | | |
| Salaries and Wages | 269.87 | 3,929.80 | 8,950.00 | 5,020.20 |
| Other Expenses | 2,611.17 | | | |
| Services other than personal | | 1,409.57 | 2,695.25 | 1,285.68 |
| Supplies | | 898.25 | 1,204.75 | 306.50 |
| Equipment | | 815.23 | 950.00 | 134.77 |
| Childrens' Home Finding & Aid Society | | | | |
| Salaries and Wages | 3,245.00 | 14,700.00 | 17,700.00 | 3,000.00 |
| Deaf and Blind School: | | | | |
| Salaries and Wages | 11,185.02 | 66,827.15 | 79,015.29 | 12,188.14 |
| Other Expense | 8,965.67 | | | |
| Services other than personal | | 14,201.93 | 16,569.85 | 2,367.92 |
| Supplies | | 28,092.65 | 35,471.74 | 7,379.09 |
| Equipment | | 8,619.17 | 14,196.98 | 5,577.81 |
| Structural & non-structural Improv. | | 5,566.18 | 6,255.00 | 688.82 |
| Land | | 4,000.00 | 4,000.00 | |
| Rents, Contributions and fixed chgs. | | 1,621.14 | 2,286.14 | 665.00 |
| District Court: | | | | |
| Salaries and Wages | 34,666.40 | 172,435.44 | 208,750.00 | 36,314.56 |
| Other Expense | 3,087.13 | | | |
| Services other than personal | | 16,624.53 | 24,245.65 | 7,621.12 |
| Rents, Contributions and fixed chgs. | | 309.55 | 454.35 | 144.80 |
| Finance: | | | | |
| Banks and Banking: | | | | |
| Salaries and Wages | 4,585.15 | 26,409.59 | 37,700.00 | 11,290.41 |
| Other Expense | 3,537.22 | | | |
| Services other than personal | | 11,228.26 | 12,865.39 | 1,637.13 |
| Supplies | | 1,314.42 | 1,593.12 | 278.70 |
| Equipment | | 476.95 | 667.22 | 190.27 |
| Rents, Contributions and fixed chgs. | | 902.65 | 1,424.77 | 522.12 |
| Blue Sky: | | | | |
| Salaries and Wages | 900.00 | 14,465.71 | 20,094.59 | 5,628.88 |
| Other Expense | 363.07 | | | |
| Services other than personal | | 3,193.18 | 5,233.10 | 2,039.92 |
| Supplies | | 221.16 | 641.28 | 420.12 |
| Equipment | | 606.87 | 630.00 | 23.13 |
| Rents, Contributions and fixed chgs. | | 366.15 | 460.00 | 93.85 |
| Director of Insurance: | | | | |
| Salaries and Wages | 2,160.00 | 16,328.39 | 19,640.00 | 3,311.61 |
| Other Expense | 2,596.08 | | | |
| Services other than personal | | 3,292.34 | 6,559.71 | 3,267.37 |
| Supplies | | 625.58 | 911.50 | 285.92 |
| Equipment | | 1,202.31 | 1,400.00 | 197.69 |

DISBURSEMENTS, GENERAL FUND
From Current Appropriations and Old Balances
For Reporting Period October 1, 1928, to September 30, 1930
SHOWN BY DEPARTMENTS AND INSTITUTIONS

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | 1929-1930 Total Appropriation | Balance in Appropriations Sept. 30, 1930 |
|--------------------------------------|---------------------------|---------------------------|-------------------------------|--|
| Rents, Contributions and fixed chgs. | | 354.17 | 513.79 | 159.62 |
| G. A. R.: | | | | |
| Salaries and Wages | 225.00 | 1,605.00 | 1,830.00 | 225.00 |
| Other Expense | 334.50 | | | |
| Services other than personal | | 625.85 | 870.00 | 244.15 |
| Supplies | | 2.45 | 50.00 | 47.55 |
| Equipment | | 71.88 | 100.00 | 28.12 |
| Rents, Contributions and fixed chgs. | | 49.05 | 50.00 | .95 |
| Governor: | | | | |
| Salaries and Wages | 3,937.00 | 19,187.61 | 22,800.00 | 3,612.39 |
| Other Expenses | 474.62 | | | |
| Travel Expense | 392.28 | | | |
| Services other than personal | | 2,806.60 | 3,443.76 | 637.16 |
| Supplies | | 408.42 | 761.99 | 353.57 |
| Equipment | | 3.75 | 75.00 | 71.25 |
| Rents, Contributions and fixed chgs. | | 225.35 | 244.25 | 18.90 |
| Law Enforcement Emergency: | | | 10,000.00 | 4,794.24 |
| Salaries and Wages | | 4,862.14 | | |
| Other Expense | 800.00 | | | |
| Services other than personal | | 303.50 | | |
| Supplies | | 34.12 | | |
| Rents, Contributions and fixed chgs. | | 6.00 | | |
| Lieutenant Governor: | | | | |
| Salaries and Wages | 205.35 | 274.45 | 500.00 | 225.55 |
| Other Expense | 115.81 | | | |
| Services other than personal | | 262.10 | 500.00 | 237.90 |
| Historical Society: | | | | |
| Salaries and Wages | 799.61 | 5,325.00 | 6,000.00 | 675.00 |
| Other Expense | 2,084.08 | | | |
| Services other than personal | | 471.73 | 1,634.37 | 1,162.64 |
| Supplies | | 208.01 | 430.00 | 221.99 |
| Equipment | | 1,371.27 | 1,911.95 | 540.68 |
| Rents, Contributions and fixed chgs. | | 20.10 | 23.68 | 3.58 |
| Idaho Insane Asylum: | | | | |
| Salaries and Wages | 8,242.71 | 46,510.68 | 53,678.41 | 7,167.73 |
| Other Expense | 13,784.96 | | | |
| Services other than personal | | 19,085.47 | 19,162.89 | 77.42 |
| Supplies | | 77,850.84 | 78,317.77 | 466.93 |
| Equipment | | 15,304.11 | 18,079.25 | 2,775.14 |
| Structural & non-structural Improv. | | 33,870.81 | 35,858.57 | 1,987.76 |
| Rents, Contributions and fixed chgs. | | 7,050.71 | 8,824.66 | 1,773.95 |
| Idaho Industrial Training School: | | | | |
| Salaries and Wages | 12,471.60 | 87,061.47 | 99,478.23 | 12,416.76 |
| Other Expense | 56,695.07 | | | |
| Services other than personal | | 20,357.03 | 25,350.24 | 4,993.21 |
| Material | | 10,140.02 | 16,397.51 | 6,257.49 |
| Supplies | | 67,457.59 | 79,912.55 | 12,454.96 |
| Equipment | | 16,939.43 | 26,754.25 | 9,814.82 |
| Structural & non-structural Improv. | | 18,322.39 | 24,919.00 | 6,596.61 |
| Land | | 300.00 | 300.00 | |
| Debts, Refunds and Indemnities | | 348.64 | 1,000.00 | 651.36 |

DISBURSEMENTS, GENERAL FUND
From Current Appropriations and Old Balances
For Reporting Period October 1, 1928, to September 30, 1930
SHOWN BY DEPARTMENTS AND INSTITUTIONS

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | 1929-1930 Total Appropriation | Balance in Appropriations Sept. 30, 1930 |
|--------------------------------------|---------------------------|---------------------------|-------------------------------|--|
| Rents, Contributions and fixed chgs. | | 1,952.29 | 7,220.00 | 5,267.71 |
| Insane and Feeble Minded Expense: | | | 1,590.23 | 729.25 |
| Services other than personal | | 387.51 | | |
| Supplies | | 22.50 | | |
| Debts, Refunds and Indemnities | | 450.97 | | |
| Land Department: | | | | |
| Administration: | | | | |
| Salaries and Wages | 6,506.05 | 35,419.61 | 43,700.00 | 8,280.39 |
| Other Expense | 4,673.49 | | | |
| Services other than personal | | 13,192.39 | 17,061.24 | 3,868.85 |
| Supplies | | 1,361.96 | 1,385.57 | 23.61 |
| Equipment | | 1,758.55 | 1,828.45 | 69.90 |
| Rents, Contributions and fixed chgs. | | 1,100.70 | 1,144.74 | 44.04 |
| Special Cruising: | | | | |
| Salaries and Wages | 1,600.44 | 8,272.33 | 10,200.00 | 1,927.67 |
| Other Expense | 1,392.14 | | | |
| Services other than personal | | 3,040.48 | 5,500.00 | 2,459.52 |
| Supplies | | 181.11 | 700.00 | 518.89 |
| Equipment | | 308.94 | 600.00 | 291.06 |
| Timber Fire Protection: | | | | |
| Salaries and Wages | 1,417.58 | 5,978.85 | 15,000.00 | 9,021.15 |
| Other Expense | 456.59 | 114,952.34 | 120,000.00 | 5,047.66 |
| Reforestation: | | | | |
| Salaries and Wages | | 943.50 | 6,500.00 | 5,556.50 |
| Services other than personal | | 1,396.76 | 3,000.00 | 1,603.24 |
| Supplies | | | 300.00 | 300.00 |
| Equipment | | | 200.00 | 200.00 |
| White Pine Blister Rust Control: | | | | |
| Other Expense | 220.03 | | | |
| Rents, Contributions and fixed chgs. | | 10,000.00 | 10,000.00 | |
| Law Library: | | | | |
| Salaries and Wages | 859.07 | 6,012.93 | 6,872.00 | 859.07 |
| Other Expense | 1,882.60 | | | |
| Services other than personal | | 752.89 | 812.37 | 59.48 |
| Supplies | | 379.08 | 422.40 | 43.32 |
| Equipment | | 4,299.63 | 4,299.63 | |
| Rents, Contributions and fixed chgs. | | 1,301.80 | 1,680.60 | 378.80 |
| Legislature—20th Session: | | | | |
| Salaries and Wages | | 55,406.00 | 55,750.00 | 344.00 |
| Other Expense | | 26,657.40 | 31,780.00 | 5,122.60 |
| Legislature—Extraordinary Session: | | | | |
| Salaries and Wages | | 1,843.50 | 4,000.00 | 2,156.50 |
| Other Expense | | 7,164.90 | 8,000.00 | 835.10 |
| Lewiston State Normal School: | | | | |
| Salaries and Wages | 21,486.71 | 175,552.25 | 210,465.00 | 34,912.75 |
| Other Expense | 9,945.68 | | | |
| Services other than personal | | 20,472.88 | 20,734.98 | 262.10 |
| Supplies | | 9,551.78 | 9,635.66 | 83.88 |
| Equipment | | 14,997.87 | 18,139.77 | 3,141.90 |
| Structural & non-structural Improv. | | 21,442.60 | 22,550.87 | 1,108.27 |
| Land | | 3,450.00 | 3,450.00 | |

DISBURSEMENTS, GENERAL FUND
From Current Appropriations and Old Balances
For Reporting Period October 1, 1928, to September 30, 1930
SHOWN BY DEPARTMENTS AND INSTITUTIONS

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | 1929-1930 Total Appropriation | Balance in Appropriations Sept. 30, 1930 |
|---------------------------------------|---------------------------|---------------------------|-------------------------------|--|
| Rents, Contributions and fixed chgs. | | 1,873.23 | 1,879.77 | 6.54 |
| Mine Inspector: | | | | |
| Salaries and Wages | 1,125.00 | 8,000.00 | 9,150.00 | 1,150.00 |
| Other Expense | 715.89 | | | |
| Services other than personal | | 7,957.16 | 10,852.22 | 2,895.06 |
| Supplies | | 115.64 | 160.60 | 44.96 |
| Equipment | | 156.25 | 550.00 | 393.75 |
| Rents, Contributions and fixed chgs. | | 31.43 | 36.54 | 5.11 |
| Printing & Distrib. of Mining Laws: | | | | |
| Services other than personal | | 600.00 | 600.00 | |
| Mineral Exhibit: | | | | |
| Services other than personal | | | 50.00 | 50.00 |
| Supplies | | 30.69 | 30.69 | |
| Equipment | | 138.53 | 169.31 | 30.78 |
| Miscellaneous Appropriation: | | | | |
| Commission on Chl. Imp. Snake riv. | | 10,067.07 | 15,000.00 | 4,932.93 |
| Commission on Uniform State Laws | 11.85 | 60.00 | 85.36 | 25.36 |
| Elmore-Owyhee Wagon Bridge | 1,588.77 | | | |
| Idaho Insurance Commission | | 406.70 | 2,000.00 | 1,593.30 |
| Idaho-Wyoming Bound. Line Com. | 82.50 | 63.56 | 740.44 | 676.88 |
| Laboratories for testing & certifying | | | | |
| Grain and Equipment Maintenance | | 948.04 | 1,000.00 | 51.96 |
| Liens against state owned lands, | | | | |
| Gem County | | 49,988.60 | 50,000.00 | 11.40 |
| Liens against state owned lands, | | | | |
| Payette County | | | 2,000.00 | 2,000.00 |
| Presidential Electors | | 458.60 | 500.00 | 41.40 |
| Public Institutions Improvement Bd. | | 1,695.95 | 3,000.00 | 1,304.05 |
| Relief Eva B. Stunenberg | 150.00 | 1,050.00 | 1,300.00 | 250.00 |
| Soldiers' Memorial | | 5,000.00 | 29,336.58 | 24,336.58 |
| Miscellaneous Relief & Deficiency: | | | | |
| Predatory Animal Fund | | 260.00 | 260.00 | |
| Legislature | | 640.75 | 640.75 | |
| Adjutant General | | 3,271.67 | 3,271.67 | |
| Treasury Note Expense | | 60.00 | 60.00 | |
| Timber Fire Protection | | 35,507.20 | 35,507.20 | |
| Public Works | | 686.54 | 686.54 | |
| Public Works | | 17.00 | | 17.00 |
| State School and Colony | | 1,080.72 | 1,080.72 | |
| Bankers' Association | | 2,943.46 | 2,943.46 | |
| Inheritance Tax Refund | | 67.36 | 67.36 | |
| Butte County Tax Refund | | 623.82 | 623.82 | |
| Inheritance Tax Refund | | 282.25 | 282.25 | |
| Northern Idaho Sanitarium: | | | | |
| Salaries and Wages | 7,538.06 | 37,252.40 | 52,411.44 | 15,159.04 |
| Other Expense | 25,263.19 | | | |
| Services other than personal | | 12,124.82 | 12,579.16 | 454.34 |
| Supplies | | 44,444.16 | 47,326.24 | 2,882.08 |
| Equipment | | 10,663.49 | 10,980.63 | 317.14 |
| Structural & non-structural Improv. | | 34,032.62 | 37,422.60 | 3,389.98 |

DISBURSEMENTS, GENERAL FUND
From Current Appropriations and Old Balances
For Reporting Period October 1, 1928, to September 30, 1930
SHOWN BY DEPARTMENTS AND INSTITUTIONS

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | 1929-1930 Total Appropriation | Balance in Appropriations Sept. 30, 1930 |
|--------------------------------------|---------------------------|---------------------------|-------------------------------|--|
| Rents, Contributions and fixed chgs. | | 1,990.10 | 2,204.89 | 214.79 |
| Official Bonds: | | | | |
| Rents, Contributions and fixed chgs. | 22.00 | 6,003.31 | 6,004.28 | .97 |
| Penitentiary: | | | | |
| Salaries and Wages | 7,269.50 | 29,509.60 | 32,469.96 | 2,960.36 |
| Other Expense | 27,567.19 | | | |
| Services other than personal | | 28,645.64 | 28,942.54 | 296.90 |
| Supplies | | 99,261.44 | 119,342.08 | 20,080.64 |
| Equipment | | 8,462.99 | 9,009.81 | 546.82 |
| Structural & non-structural Improv. | | | 200.00 | 200.00 |
| Rewards | | 200.00 | 500.00 | 300.00 |
| Rents, Contributions and fixed chgs. | | 6,673.40 | 6,994.34 | 320.94 |
| Public Investments: | | | | |
| Salaries and Wages | 3,225.00 | 19,295.00 | 23,700.00 | 4,405.00 |
| Other Expense | 2,363.93 | | | |
| Services other than personal | | 3,743.77 | 6,344.50 | 2,600.73 |
| Supplies | | 434.64 | 1,006.55 | 571.91 |
| Equipment | | 94.00 | 350.00 | 256.00 |
| Rents, Contributions and fixed chgs. | | 956.25 | 1,023.95 | 67.70 |
| Public Utilities Commission: | | | | |
| Administration: | | | | |
| Salaries and Wages | 6,722.00 | 45,337.96 | 55,563.73 | 10,225.77 |
| Other Expense | 2,819.95 | | | |
| Services other than personal | | 10,514.62 | 12,639.47 | 2,124.85 |
| Supplies | | 835.88 | 1,014.68 | 178.80 |
| Equipment | | 1,158.69 | 1,300.70 | 142.01 |
| Rents, Contributions and fixed chgs. | | 1,094.92 | 1,317.81 | 222.89 |
| Rate Making: | | | | |
| Salaries and Wages | 340.00 | 5,472.91 | 9,539.00 | 4,066.09 |
| Other Expense | 2,408.61 | | | |
| Services other than personal | | 2,683.26 | 2,698.01 | 14.75 |
| Supplies | | 252.00 | 300.00 | 48.00 |
| Equipment | | 375.00 | 375.00 | |
| Rents, Contributions and fixed chgs. | | 36.00 | 36.00 | |
| Railroad and Telephone Valuation: | | | | |
| Salaries and Wages: | | | 3,000.00 | 3,000.00 |
| Services other than personal | | | 2,000.00 | 2,000.00 |
| Public Welfare: | | | | |
| Administration: | | | | |
| Salaries and Wages | 5,421.98 | 42,446.87 | 48,400.00 | 5,953.13 |
| Other Expense | 5,709.09 | | | |
| Services other than personal | | 12,053.26 | 12,474.30 | 421.04 |
| Supplies | | 2,250.40 | 2,312.65 | 62.25 |
| Equipment | | 1,906.90 | 1,970.28 | 63.38 |
| Rents, Contributions and fixed chgs. | | 294.82 | 342.77 | 47.95 |
| Child Hygiene: | | | | |
| Salaries and Wages | | 2,950.00 | 2,950.00 | |
| Other Expense | 217.22 | | | |
| Services other than personal | | 1,786.88 | 1,787.68 | .80 |
| Supplies | | 78.67 | 78.67 | |
| Equipment | | 180.00 | 180.00 | |

DISBURSEMENTS, GENERAL FUND
From Current Appropriations and Old Balances
For Reporting Period October 1, 1928, to September 30, 1930
SHOWN BY DEPARTMENTS AND INSTITUTIONS

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | 1929-1930 Total Appropriation | Balance in Appropriations Sept. 30, 1930 |
|---|---------------------------|---------------------------|-------------------------------|--|
| Rents, Contributions and fixed chgs... | | 3.65 | 3.65 | |
| V. D. Control: | | | | |
| Salaries and Wages | 37.50 | | | |
| Other Expense | 316.50 | | | |
| Services other than personal | | 255.47 | 300.00 | 44.53 |
| Supplies | | 4,604.64 | 4,700.00 | 95.36 |
| Public Works: | | | | |
| Administration: | | | | |
| Salaries and Wages | 2,150.00 | 18,065.00 | 20,880.00 | 2,815.00 |
| Other Expense | 548.09 | | | |
| Services other than personal | | 1,549.62 | 1,879.92 | 330.30 |
| Supplies | | 9.00 | 354.00 | 345.00 |
| Equipment | | 7.50 | 200.00 | 192.50 |
| Rents, Contributions and fixed chgs... | | 85.98 | 116.08 | 30.10 |
| Capitol Maintenance: | | | | |
| Salaries and Wages | 6,596.58 | 39,302.28 | 44,840.00 | 5,537.72 |
| Other Expense | 9,663.72 | | | |
| Services other than personal | | 24,299.62 | 25,531.90 | 1,232.28 |
| Supplies | | 9,845.19 | 12,588.12 | 2,742.93 |
| Equipment | | 1,169.64 | 1,350.00 | 180.36 |
| Structural & non-structural Improv. | | 9,287.76 | 12,145.00 | 2,857.24 |
| Rents, Contributions and fixed chgs. | | 3,091.18 | 3,484.98 | 393.80 |
| Heyburn Park: | | | | |
| Salaries and Wages | 400.00 | 2,994.30 | 3,000.00 | 5.70 |
| Other Expense | 3.06 | | | |
| Services other than personal | | 247.59 | 5,855.67 | 5,608.08 |
| Structural & non-structural Improv. | | 2,690.72 | 4,043.00 | 1,352.28 |
| Rents, Contributions and fixed chgs. | | 1.33 | 1.33 | |
| Superintendent of Construction: | | | | |
| Other Expense | 750.00 | | | |
| Purchasing Agent: | | | | |
| Salaries and Wages | 1,080.00 | 7,983.50 | 9,150.00 | 1,166.50 |
| Other Expense | 1,220.08 | | | |
| Services other than personal | | 968.89 | 1,716.57 | 747.68 |
| Supplies | | 344.78 | 663.43 | 318.65 |
| Equipment | | 327.42 | 400.00 | 72.58 |
| Rents, Contributions and fixed chgs... | | | 50.00 | 50.00 |
| Reclamation: | | | | |
| Administration: | | | | |
| Salaries and Wages | 6,303.87 | 37,382.22 | 46,280.00 | 8,897.78 |
| Other Expense | 7,992.67 | | | |
| Services other than personal | | 8,548.97 | 11,556.67 | 3,007.70 |
| Supplies | | 1,839.92 | 2,262.85 | 422.93 |
| Equipment | | 1,427.56 | 2,325.00 | 897.44 |
| Rents, Contributions and fixed chgs. | | 401.37 | 425.48 | 24.11 |
| Carey Act Relief: | | | | |
| Refunds | 39.26 | 1,334.31 | 21,311.29 | 19,976.98 |
| Ground Water Survey: | | | | |
| Salaries and Wages | | 2,975.37 | 3,000.00 | 24.63 |
| Investigation & Survey of Water Resources of Snake and Columbia | | | | |

DISBURSEMENTS, GENERAL FUND
From Current Appropriations and Old Balances
For Reporting Period October 1, 1928, to September 30, 1930
SHOWN BY DEPARTMENTS AND INSTITUTIONS

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | 1929-1930 Total Appropriation | Balance in Appropriations Sept. 30, 1930 |
|--|---------------------------|---------------------------|-------------------------------|--|
| Rivers: | | | 15,099.88 | 13,209.23 |
| Salaries and Wages | | 575.00 | | |
| Services other than personal | | 1,147.20 | | |
| Supplies | | 142.20 | | |
| Rents, Contributions and fixed chgs... | | 26.25 | | |
| U. S. Geological Survey: | | | | |
| Salaries and Wages | 6,550.11 | 13,435.35 | 21,250.00 | 7,814.65 |
| Other Expense | 485.27 | | | |
| Services other than personal | | 2,575.51 | 5,100.00 | 2,524.49 |
| Supplies | | 1,704.80 | 2,000.00 | 295.20 |
| Equipment | | 810.14 | 1,500.00 | 689.86 |
| Rents, Contributions and fixed chgs... | | 115.05 | 150.00 | 34.95 |
| Secretary of State: | | | | |
| Salaries and Wages | 3,445.15 | 22,404.06 | 26,200.00 | 3,795.94 |
| Other Expense | 535.28 | | | |
| Services other than personal | | 9,275.02 | 9,499.63 | 224.61 |
| Supplies | | 467.55 | 510.50 | 42.95 |
| Equipment | | 482.73 | 525.75 | 43.02 |
| Rents, Contributions and fixed chgs. | | 29.93 | 59.12 | 29.19 |
| Bureau of License: | | | | |
| Salaries and Wages | 1,413.06 | 15,127.81 | 16,790.00 | 1,662.19 |
| Other Expense | 1,041.75 | | | |
| Services other than personal | | 8,617.37 | 9,118.10 | 500.73 |
| Supplies | | 402.29 | 608.00 | 205.71 |
| Equipment | | 184.65 | 200.00 | 15.35 |
| Rents, Contributions and fixed chgs... | | 488.46 | 623.90 | 135.44 |
| Motor Vehicle Registration: | | | | |
| Salaries and Wages | 1,435.00 | 1,968.67 | 1,999.57 | 30.90 |
| Other Expense | 2,912.54 | 3,275.43 | 3,275.43 | |
| Printing Extra 1927 Session Laws: | 15,682.91 | | | |
| Soldiers' Home: | | | | |
| Salaries and Wages | 3,803.50 | 11,845.59 | 11,845.59 | |
| Other Expense | 14,971.71 | | | |
| Services other than personal | | 1,821.69 | 3,131.30 | 1,309.61 |
| Supplies | | 18,348.37 | 22,732.04 | 4,383.67 |
| Equipment | | 1,193.98 | 1,866.61 | 672.63 |
| Structural & non-structural Improv... | | 4,040.54 | 4,040.54 | |
| Rents, Contributions and fixed chgs... | | 1,752.08 | 2,270.62 | 518.54 |
| Southern Idaho Demonstration Farm: | | | | |
| Administration: | | | | |
| Salaries and Wages | 374.50 | | | |
| Other Expense | 4.20 | | | |
| Erection of Buildings | 1,040.75 | | | |
| Purchase of Livestock | 996.45 | | | |
| State School and Colony: | | | | |
| Salaries and Wages | 8,276.10 | 47,304.60 | 61,450.00 | 14,145.40 |
| Other Expense | 35,609.33 | | | |
| Services other than personal | | 4,653.79 | 6,218.54 | 1,564.75 |
| Supplies | | 34,104.37 | 43,049.26 | 8,944.89 |
| Equipment | | 7,759.63 | 10,765.00 | 3,005.37 |
| Structural & non-structural Improv. | | 26,936.84 | 28,000.00 | 1,063.16 |

DISBURSEMENTS, GENERAL FUND
From Current Appropriations and Old Balances
For Reporting Period October 1, 1928, to September 30, 1930
SHOWN BY DEPARTMENTS AND INSTITUTIONS

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | 1929-1930 Total Appropriation | Balance in Appropriations Sept. 30, 1930 |
|--------------------------------------|---------------------------|---------------------------|-------------------------------|--|
| Rents, Contributions and fixed chgs. | | 6,301.83 | 10,348.64 | 4,046.81 |
| Supreme Court: | | | | |
| Salaries and Wages | 12,416.26 | 72,451.67 | 85,340.00 | 12,888.33 |
| Other Expense | 1,047.65 | | | |
| Services other than personal | | 4,298.71 | 4,736.84 | 438.13 |
| Supplies | | 598.81 | 931.50 | 332.69 |
| Equipment | | 232.75 | 534.00 | 301.25 |
| Rents, Contributions and fixed chgs. | | 115.49 | 167.66 | 52.17 |
| Contingent: | | | 1,000.00 | 541.04 |
| Salaries and Wages | 18.67 | 25.53 | | |
| Other Expense | 267.52 | | | |
| Services other than personal | | 394.01 | | |
| Supplies | | 39.42 | | |
| Traveling Library: | | | | |
| Salaries and Wages | 1,550.00 | 8,050.00 | 9,360.00 | 1,310.00 |
| Other Expense | 579.13 | | | |
| Services other than personal | | 568.51 | 1,346.01 | 777.50 |
| Supplies | | 76.90 | 410.00 | 333.10 |
| Equipment | | 4,288.22 | 5,054.99 | 766.77 |
| Rents, Contributions and fixed chgs. | | 10.05 | 12.00 | 1.95 |
| Treasurer: | | | | |
| Salaries and Wages | 3,815.00 | 19,481.67 | 23,375.00 | 3,893.33 |
| Other Expense | 401.86 | | | |
| Services other than personal | | 2,623.21 | 2,804.00 | 180.79 |
| Supplies | | 497.30 | 1,008.38 | 511.08 |
| Equipment | | 825.89 | 853.10 | 27.21 |
| Rents, Contributions and fixed chgs. | | 475.06 | 480.14 | 5.08 |
| University of Idaho: | | | | |
| Administration: | | | | |
| Salaries and Wages | 72,491.37 | 911,349.35 | 962,040.00 | 50,690.65 |
| Other Expense | 63,101.34 | | | |
| Services other than personal | | 101,958.24 | 131,665.42 | 29,707.18 |
| Supplies | | 154,796.67 | 163,543.66 | 8,746.99 |
| Equipment | | 52,770.97 | 125,704.89 | 72,933.92 |
| Structural & non-structural Improv. | | 28,507.28 | 30,945.73 | 2,438.45 |
| Land | | 6,500.00 | 6,500.00 | |
| Debts, Refunds and Indemnities | | | 8.87 | 8.87 |
| Rents, Contributions and fixed chgs. | | 18,095.42 | 19,102.88 | 1,007.46 |
| Agricultural Experiment Stations: | | | | |
| Salaries and Wages | | 27,662.35 | 27,720.00 | 57.65 |
| Other Expense | 66.41 | | | |
| Services other than personal | | 3,635.83 | 3,903.47 | 267.64 |
| Supplies | | 10,606.95 | 10,725.61 | 118.66 |
| Equipment | | 5,144.95 | 5,164.90 | 19.95 |
| Rents, Contributions and fixed chgs. | | 2,406.02 | 2,406.02 | |
| Pure Seed: | | | | |
| Salaries and Wages | 1,407.07 | 6,590.45 | 8,160.00 | 1,569.55 |
| Other Expense | 250.85 | | | |
| Services other than personal | | 661.56 | 769.90 | 108.34 |
| Supplies | | 16.95 | 130.35 | 113.40 |
| Equipment | | 15.00 | 85.15 | 70.15 |

DISBURSEMENTS, GENERAL FUND
From Current Appropriations and Old Balances
For Reporting Period October 1, 1928, to September 30, 1930
SHOWN BY DEPARTMENTS AND INSTITUTIONS

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | 1929-1930 Total Appropriation | Balance in Appropriations Sept. 30, 1930 |
|---|---------------------------|---------------------------|-------------------------------|--|
| Other Expense | 2,223.43 | | | |
| Rents, Cont., & fixed chgs. | | 854.60 | 854.60 | |
| Rodent Control: | | | | |
| Salaries and Wages | 75.26 | 1,992.00 | 2,000.00 | 8.00 |
| Services other than Per. | | 1,062.41 | 1,826.57 | 764.16 |
| Supplies | | 4,583.68 | 4,794.88 | 211.20 |
| Equipment | | 563.87 | 1,358.55 | 794.68 |
| Rents, Cont., fixed chgs. | | .50 | 20.00 | 19.50 |
| University of Idaho, Southern Branch: | | | | |
| Salaries and Wages | 40,036.25 | 256,747.88 | 282,644.77 | 25,896.89 |
| Other Expense | 71,704.74 | | | |
| Services other than Per. | | 20,558.87 | 24,562.22 | 4,003.35 |
| Supplies | | 31,502.87 | 44,589.91 | 13,087.04 |
| Equipment | | 14,125.14 | 16,742.38 | 2,617.24 |
| Struc. & non-St. Improv. | | 8,644.02 | 14,785.00 | 6,140.98 |
| Rents, Cont., fixed chgs. | | 5,725.73 | 7,443.33 | 1,717.60 |
| Veterans' Welfare Commission: | | | 60,016.25 | 11,599.07 |
| Salaries and Wages | 1,575.00 | 11,431.00 | | |
| Other Expense | 4,982.37 | | | |
| Services other than Per. | | 1,322.78 | | |
| Supplies | | 131.14 | | |
| Equipment | | 28.00 | | |
| Rents, Cont., fixed chgs. | | 35,504.26 | | |
| Vocational Education: | | | | |
| Salaries and Wages | 860.84 | 8,350.00 | 8,470.00 | 120.00 |
| Other Expense | 6,128.42 | | | |
| Services other than Per. | | 2,658.67 | 5,446.17 | 2,787.50 |
| Supplies | | 180.27 | 303.83 | 123.56 |
| Equipment | | 64.43 | 180.00 | 115.57 |
| Rents, Cont., fixed chgs. | | 5,495.87 | 10,600.00 | 5,104.13 |
| Vocational Rehabilitation: | | | | |
| Salaries and Wages | 218.34 | 2,507.50 | 2,620.00 | 112.50 |
| Other Expense | 3,653.33 | | | |
| Services other than Per. | | 1,354.76 | 1,749.60 | 394.84 |
| Supplies | | 10.40 | 10.40 | |
| Equipment | | 27.43 | 100.00 | 72.57 |
| Rents, Cont., fixed chgs. | | 4,372.11 | 5,520.00 | 1,147.89 |
| | \$ 852,067.83 | \$4,940,017.36 | \$5,861,174.54 | \$ 921,157.18 |
| 1927-1928 Series Warrants | | \$ 852,067.83 | | |
| Transfer by Warrant from the General Fund to Revolving Funds | | 22,400.00 | | |
| Reissuance of Cancelled Warrant | | 4.25 | | |
| | | \$5,814,489.44 | | |
| Plus Warrants issued during this Biennium and cancelled and which do not show in the above statement of Warrants issued | | 6,729.59 | | |
| | | \$5,821,219.03 | | |

NOTE: The 1929-1930 total appropriations shown above do not always agree with the figures shown in the 1929 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 interest funds. Transfers authorized by law between appropriations are also reflected in figures as reported.

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

TOTAL PAYMENTS FROM GENERAL FUND
October 1, 1928 to September 30, 1930

| | |
|--|----------------|
| 1927-1928 Series Warrants | \$ 852,067.83 |
| 1929-1930 Series Warrants | 4,940,017.36 |
| | \$5,792,085.19 |
| Less Warrants cancelled during this biennium | 6,729.59 |
| | \$5,785,355.60 |
| Interest paid on registered general fund warrants | 134,297.87 |
| Transfers authorized by the Legislature to special funds: | |
| Farm Mortgage \$30,000.00) | |
| Sheep Inspection 10,000.00) | 45,000.00 |
| State Land Water Maintenance 5,000.00) | |
| | \$5,964,653.47 |
| Interest on Treasury Notes paid from the General Treasury Note Redemption Fund | 78,577.23 |
| Grand Total | \$6,043,230.70 |

SUMMARY OF GENERAL FUND APPROPRIATIONS 1929-1930
January 1, 1929, to September 30, 1930

| | |
|--|-------------------------------|
| Legislative Appro., 1929 General Fund | \$5,741,192.05 |
| Legislative Appro., Extra Session Legis. | 12,000.00 |
| Balances in Continuing Appropriations | 80,693.64 |
| Refunds and Receipts (Add to Appro. by Law) | 183,486.55 |
| Transfer from 1927-1928 Appro. (A. S. N. S.) | 135.45 |
| Int. Earnings of Endowment Funds, designated by law to reduce appropriations | \$ 156,333.15 |
| Deficiency Appropriation Expenditures | 45,423.77 |
| Departments and Institutions Appro. Expenditures | 4,894,593.59 |
| Balances in Appropriations Sept. 30, 1930 | 921,157.18 |
| Totals | \$6,017,507.69 \$6,017,507.69 |

APPROPRIATIONS FROM GENERAL FUND TO SPECIAL FUNDS
1929-1930

| | |
|-----------------------------------|-------------|
| Farm Mortgage Fund | \$30,000.00 |
| Sheep Inspection Fund | 10,000.00 |
| State Land Water Maintenance Fund | 5,000.00 |
| Total | \$45,000.00 |

DISBURSEMENTS FROM SPECIAL FUNDS DURING REPORTING PERIOD
October 1, 1928 to September 30, 1930

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | Grand Total |
|---|---------------------------|---------------------------|--------------|
| Adjutant General: | | | |
| Contingent: | | | \$ 239.97 |
| Salaries and Wages | \$ 40.12 | \$ | |
| Other Expense | 183.92 | | |
| Services other than Personal | | 3.80 | |
| Supplies | | 12.13 | |
| Agricultural Inspection: | | | 198,415.94 |
| Salaries and Wages | 22,201.47 | 106,580.66 | |
| Other Expense | 16,371.76 | | |
| Services other than personal | | 35,999.88 | |
| Supplies | | 5,542.34 | |
| Equipment | | 3,459.08 | |
| Debts, Refunds and Indemnities | | 6,679.30 | |
| Rents, Contributions and fixed charges | | 1,581.45 | |
| Athletic: | | | 20,361.61 |
| Salaries and Wages | 725.00 | 4,950.00 | |
| Other Expense | 2,225.66 | | |
| Services other than personal | | 3,593.14 | |
| Supplies | | 53.06 | |
| Equipment | | 6,515.07 | |
| Rents, Contributions and fixed charges | | 2,299.68 | |
| Bar Commission: | | | 7,262.11 |
| Salaries and Wages | 300.00 | 2,860.88 | |
| Other Expense | 773.83 | | |
| Services other than personal | | 3,112.15 | |
| Supplies | | 200.25 | |
| Rents, Contributions and fixed charges | | 15.00 | |
| Bee Inspection: | | | 2,253.48 |
| Salaries and Wages | | 1,044.25 | |
| Services other than personal | | 1,149.12 | |
| Supplies | | 60.11 | |
| Carey Act Trust: | 10.50 | 2,297.30 | 2,307.80 |
| Educational Institu. Improv. 1925-1926: | | | |
| Albion Normal School | | | 140.54 |
| Other Expense | 140.54 | | |
| Southern Branch, U. of I. | | | 33.66 |
| Other Expense | 33.66 | | |
| Endowments: | | | |
| Agricultural College (Trust) | 9,685.58 | 109,074.87 | 118,760.45 |
| Charitable Institutions (Trust) | 32,348.74 | 248,415.40 | 280,764.14 |
| Insane Asylum (Trust) | 1,522.64 | 64,980.60 | 66,503.24 |
| Normal School (Trust) | 25,156.20 | 116,361.52 | 141,517.72 |
| Penitentiary (Trust) | 2,500.00 | 104,558.34 | 107,058.34 |
| Public School (Trust) | 223,976.38 | 2,059,044.03 | 2,283,020.41 |
| Refunds | | 208.25 | 208.25 |
| School of Science (Trust) | 7,200.00 | 74,823.40 | 82,023.40 |
| University of Idaho (Trust) | 24,802.94 | 192,721.43 | 217,524.37 |
| Endowments (Expendable): | | | 3,381.57 |
| Public Buildings | | | |
| Salaries and Wages | | 1,429.26 | |
| Services other than personal | | 72.68 | |
| Supplies | | 1,869.75 | |
| Debts, Refunds and Indemnities | | 1.82 | |
| Rents, Contributions and fixed charges | | 8.06 | |

DISBURSEMENTS FROM SPECIAL FUNDS DURING REPORTING PERIOD
October 1, 1928 to September 30, 1930

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | Grand Total |
|--|---------------------------------|---------------------------------|-------------|
| Farm Mortgage: | | | 112,899.85 |
| Salaries and Wages | 20.00 | 338.64 | |
| Other Expense | 14,768.39 | | |
| Services other than personal | | 3,271.80 | |
| Supplies | | 34.77 | |
| Structural and non-structural Improv. | | 4.19 | |
| Debts, Refunds and Indemnities | | 853.56 | |
| Rents, Contributions and fixed charges | | 93,608.50 | |
| Fish and Game: | | | 426,862.07 |
| Salaries and Wages | 29,884.06 | 203,309.98 | |
| Other Expense | 24,550.26 | | |
| Services other than personal | | 64,889.94 | |
| Supplies | | 71,046.86 | |
| Equipment | | 15,305.06 | |
| Structural and non-structural Improv. | | 7,810.05 | |
| Land | | 440.86 | |
| Debts, Refunds and Indemnities | | 5,078.03 | |
| Rents, Contributions and fixed charges | | 4,546.97 | |
| Forest Protection: | | | 186,627.04 |
| Trust Accounts | 27,900.47 | 158,726.57 | |
| Foresters' Special: | | | 2,179.80 |
| Rents, Contributions and fixed charges | | 2,179.80 | |
| Game Warden's Predatory Animal: | | | 9,907.59 |
| Salaries and Wages | 837.50 | 7,752.70 | |
| Other Expense | 60.00 | | |
| Services other than personal | | 1,058.29 | |
| Supplies | | 51.10 | |
| Debts, Refunds and Indemnities | | 145.00 | |
| Rents, Contributions and fixed charges | | 3.00 | |
| Heyburn Park: | | | 2,715.24 |
| Salaries and Wages | 150.00 | 1,215.80 | |
| Other Expense | 2.75 | | |
| Services other than personal | | 51.23 | |
| Supplies | | 400.52 | |
| Equipment | | 175.99 | |
| Structural and non-structural | | 635.09 | |
| Rents, Contributions and fixed charges | | 83.86 | |
| Idaho State Institutions Improv. 1927-1928 | | | 474.48 |
| Albion State Normal School | | | 474.48 |
| Salaries and Wages | | | |
| Northern Idaho Sanitarium | | | 8,506.85 |
| Salaries and Wages | 120.00 | | |
| Other Expense | 110.75 | | |
| Services other than personal | | 79.60 | |
| Structural and non-structural Improv. | | 8,196.50 | |
| Southern Branch, U. of I. | | | 16,618.20 |
| Other Expense | 15,739.57 | | |
| Supplies | | 34.59 | |
| Structural and non-structural Improv. | | 844.04 | |
| University of Idaho | | | 295.68 |
| Services other than personal | | 24.10 | |
| Structural and non-structural Improv. | | 271.58 | |
| Penitentiary | | | 23,726.12 |
| Salaries and Wages | 2,743.20 | 319.00 | |

DISBURSEMENTS FROM SPECIAL FUNDS DURING REPORTING PERIOD
October 1, 1928 to September 30, 1930

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | Grand Total |
|--|---------------------------------|---------------------------------|-------------|
| Other Expense | 18,893.93 | | |
| Services other than personal | | 28.50 | |
| Supplies | | 276.77 | |
| Equipment | | 518.61 | |
| Structural and non-structural Improv. | | 946.11 | |
| Industrial Administration: | | | 47,739.26 |
| Salaries and Wages | 4,590.00 | 32,256.23 | |
| Other Expense | 3,112.79 | | |
| Services other than personal | | 5,928.51 | |
| Supplies | | 1,001.51 | |
| Equipment | | 628.14 | |
| Rents, Contributions and fixed charges | | 222.08 | |
| Industrial Administration Fund: | | | 4.34 |
| Debts, Refunds and Indemnities | | 4.34 | |
| Industrial Special Indemnity | | | 33.25 |
| Rents, Contributions and fixed charges | | 33.25 | |
| Interest (from Endowment Funds) | | | |
| Agricultural College (Trust) | 6,525.53 | 72,105.13 | 78,991.99 |
| Refunds | | 361.33 | |
| Albion State Normal School | | | 25,134.37 |
| Salaries and Wages | 492.63 | 1,666.04 | |
| Other Expense | 2,519.90 | | |
| Services other than personal | | 2,742.32 | |
| Supplies | | 1,853.45 | |
| Equipment | | 14,050.04 | |
| Structural and non-structural Improv. | | 1,804.99 | |
| Rents, Contributions and fixed charges | | 5.00 | |
| Charitable Institutions (Trust) | | | 107.09 |
| Refunds | 77.02 | 30.07 | |
| Deaf and Blind School | | | 4,029.17 |
| Salaries and Wages | | 204.42 | |
| Services other than personal | | 702.75 | |
| Supplies | | 1,311.72 | |
| Equipment | | 1,810.28 | |
| Industrial Training School | | | 20,421.81 |
| Salaries and Wages | | 4,200.91 | |
| Services other than personal | | 1,056.68 | |
| Material | | 38.98 | |
| Supplies | | 12,742.61 | |
| Equipment | | 798.69 | |
| Structural and non-structural Improv. | | 365.04 | |
| Debts, Refunds and Indemnities | | 25.00 | |
| Rents, Contributions and fixed charges | | 1,193.90 | |
| Insane Asylum: | | | 25,076.39 |
| Salaries and Wages | 1,295.00 | 13,578.73 | |
| Other Expense | 1,284.66 | | |
| Services other than personal | | 412.11 | |
| Supplies | | 2,883.37 | |
| Equipment | | 330.92 | |
| Structural and non-structural Improv. | | 5,081.42 | |
| Debts, Refunds and Indemnities | | 210.18 | |
| Lewiston State Normal School: | | | 41,281.90 |
| Salaries and Wages | 1,011.15 | 6,431.95 | |
| Other Expense | 5,511.57 | | |

DISBURSEMENTS FROM SPECIAL FUNDS DURING REPORTING PERIOD
October 1, 1928 to September 30, 1930

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | Grand Total |
|--|---------------------------------|---------------------------------|--------------|
| Services other than personal | | 11,588.86 | |
| Supplies | | 12,207.08 | |
| Equipment | | 2,092.62 | |
| Rents, Contributions and fixed charges | | 2,438.67 | |
| Normal School (Trust) | | | 25.16 |
| Refunds | 15.49 | 9.67 | |
| Northern Idaho Sanitarium: | | | 32,461.47 |
| Salaries and Wages | 245.83 | 19,249.79 | |
| Other Expense | 1,196.60 | | |
| Services other than personal | | 721.05 | |
| Supplies | | 4,741.92 | |
| Equipment | | 264.17 | |
| Structural and non-structural Improv. | | 6,042.11 | |
| Penitentiary: | | | 59,833.91 |
| Salaries and Wages | | 24,102.00 | |
| Other Expense | 2,711.60 | | |
| Services other than personal | | 4,478.39 | |
| Material | | 595.01 | |
| Supplies | | 22,161.13 | |
| Equipment | | 4,276.16 | |
| Structural and non-structural Improv. | | 15.26 | |
| Debts, Refunds and Indemnities | | 50.00 | |
| Rents, Contributions and fixed chgs. | | 1,444.36 | |
| Public School (Trust) | | 1,269,893.29 | 1,272,396.92 |
| Refunds | 9.63 | 2,494.00 | |
| School of Science (Trust) | 1,902.43 | 54,245.97 | 56,148.40 |
| Soldiers' Home: | | | 22,026.22 |
| Salaries and Wages | | 13,133.78 | |
| Other Expense | 1,318.32 | | |
| Services other than personal | | 848.55 | |
| Supplies | | 6,117.70 | |
| Equipment | | 146.20 | |
| Structural and non-structural | | 395.00 | |
| Rents, Contributions and fixed charges | | 66.67 | |
| University of Idaho, Southern Branch: | | | 25,386.85 |
| Salaries and Wages | 7,598.28 | 2,375.09 | |
| Other Expense | 1,020.78 | | |
| Services other than personal | | 2,767.18 | |
| Supplies | | 2,736.29 | |
| Equipment | | 7,916.72 | |
| Structural and non-structural Improv. | | 51.96 | |
| Rents, Contributions and fixed charges | | 920.55 | |
| University of Idaho (Trust) | 8,114.51 | 87,457.33 | 96,318.12 |
| Refunds | 745.16 | 1.12 | |
| Lava Hot Springs: | | | 26,285.91 |
| Salaries and Wages | 1,572.42 | 12,615.80 | |
| Other Expense | 1,977.41 | | |
| Services other than personal | | 3,278.77 | |
| Supplies | | 1,612.15 | |
| Equipment | | 2,317.38 | |
| Structural and non-structural Improv. | | 2,642.76 | |
| Rents, Contributions and fixed charges | | 269.22 | |
| Lava Hot Springs (Relief) | | 210.29 | 210.29 |
| Loan Expense: | | | 14,664.49 |

DISBURSEMENTS FROM SPECIAL FUNDS DURING REPORTING PERIOD
October 1, 1928 to September 30, 1930

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | Grand Total |
|--|---------------------------------|---------------------------------|-------------|
| Trust Account | 932.65 | 13,731.84 | |
| Motor Vehicle Fund: | | | 152,964.82 |
| Salaries and Wages | | 56,342.08 | |
| Services other than personal | | 63,589.93 | |
| Supplies | | 13,413.53 | |
| Equipment | | 17,699.86 | |
| Structural and non-structural Improv. | | 19.65 | |
| Rents, Contributions and fixed charges | | 1,899.77 | |
| National Forest Reserve: | | | 326,633.97 |
| Trust Accounts | | 326,633.97 | |
| Penitentiary Farm Fund: | | | 72,009.40 |
| Services other than personal | | 9.40 | |
| Land | | 72,000.00 | |
| Penitentiary Improvement: | | | 54,105.16 |
| Salaries and Wages | | 5,858.50 | |
| Other Expense | 2,384.48 | | |
| Services other than personal | | 1,902.16 | |
| Supplies | | 17,438.60 | |
| Equipment | | 10,020.68 | |
| Structural and non-structural Improv. | | 15,395.01 | |
| Debts, Refunds and Indemnities | | 775.00 | |
| Rents, Contributions and fixed charges | | 330.73 | |
| Penitentiary Library: | | | 1,872.40 |
| Supplies | | 782.38 | |
| Equipment | | 1,090.02 | |
| Pest Abatement: | | | 520.50 |
| Revolving Fund | 30.00 | 490.50 | |
| Sheep Inspection: | | | 38,555.94 |
| Salaries and Wages | 3,599.00 | 25,503.69 | |
| Other Expense | 1,375.53 | | |
| Services other than personal | | 7,878.70 | |
| Supplies | | 6.25 | |
| Rents, Contributions and fixed charges | | 192.77 | |
| Sheppard-Towner: | | | 5,925.63 |
| Salaries and Wages | 1,452.00 | 2,625.00 | |
| Other Expense | 697.14 | | |
| Services other than personal | | 553.06 | |
| Supplies | | 330.61 | |
| Equipment | | 267.82 | |
| Soldiers' Home Federal Aid: | | | 13,632.98 |
| Salaries and Wages | | 2,774.09 | |
| Other Expense | 1,832.88 | | |
| Services other than personal | | 1,284.82 | |
| Supplies | | 6,009.35 | |
| Equipment | | 1,127.65 | |
| Structural and non-structural Improv. | | 225.73 | |
| Rents, Contributions and fixed charges | | 378.46 | |
| State Land Assessments: | | | 1,222.92 |
| Structural and non-structural Improv. | | 105.00 | |
| Rents, Contributions and fixed charges | | 1,117.92 | |
| State Land Water Maintenance: | | | 9,014.46 |
| Other Expense | 265.92 | | |
| Supplies | | 135.31 | |
| Structural and non-structural Improv. | | 10.65 | |

DISBURSEMENTS FROM SPECIAL FUNDS DURING REPORTING PERIOD
October 1, 1928 to September 30, 1930

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | Grand Total |
|--|---------------------------------|---------------------------------|--------------|
| Rents, Contributions and fixed charges... | | 8,602.58 | |
| State Law Library: | | | 9,540.92 |
| Salaries and Wages | | 61.29 | |
| Other Expense | 830.40 | | |
| Services other than personal | | 10.43 | |
| Supplies | | 18.50 | |
| Equipment | | 8,620.30 | |
| State Predatory Animal: | | | 95,576.78 |
| Salaries and Wages | 210.00 | 20,607.04 | |
| Other Expense | 15,362.15 | | |
| Services other than personal | | 53,716.92 | |
| Supplies | | 4,850.49 | |
| Equipment | | 171.95 | |
| Debts, Refunds and Indemnities | | 300.00 | |
| Rents, Contributions and fixed charges | | 358.23 | |
| Suspense Funds: | | | |
| Auto Transportation Tax (Refunds) | 1,361.00 | 1,052.50 | 2,413.50 |
| Escheat (Refunds) | | 90.00 | 90.00 |
| Land Commissioner (Refunds) | 389.54 | 11,625.65 | 12,015.19 |
| Law Enforcement (Refunds) | 120.00 | 541.00 | 661.00 |
| Penitentiary Shirt Factory | | | 10,110.86 |
| Salaries and Wages | 855.00 | 5,595.96 | |
| Other Expense | 436.05 | | |
| Services other than personal | | 3,223.85 | |
| Penitentiary Shoe Factory | | | 71.60 |
| Other Expense | 29.20 | | |
| Debts, Refunds and Indemnities | | 42.40 | |
| Public Investments (Refunds) | | 65.00 | 65.00 |
| Treasurer's Cancelled Checks | | 26.89 | 26.89 |
| Teachers' Registration: | | | 465.88 |
| Salaries and Wages | 125.00 | 314.84 | |
| Other Expense | 5.14 | | |
| Services other than personal | | 20.90 | |
| Southern Idaho Demonstration Farm: | | | 4,927.62 |
| Salaries and Wages | | 2,576.73 | |
| Other Expense | 38.39 | | |
| Services other than personal | | 682.25 | |
| Supplies | | 904.95 | |
| Equipment | | 433.34 | |
| Structural and non-structural Improv. | | 133.75 | |
| Rents, Contributions and fixed charges | | 158.21 | |
| State Asylum and Sanitarium: | | | 300.20 |
| Trust Account | 40.17 | 260.03 | |
| State Aeronautics Fund: | | | 12,673.46 |
| Salaries and Wages | | 4,837.48 | |
| Services other than personal | | 3,318.40 | |
| Supplies | | 1,181.32 | |
| Equipment | | 81.30 | |
| Structural and non-structural Improv. | | 1,799.96 | |
| Rents, Contributions and fixed charges | | 1,455.00 | |
| State Highway: | | | 8,550,744.92 |
| Salaries and Wages | 212,005.34 | 1,504,811.83 | |
| Other Expense | 1,115,305.03 | | |
| Services other than Personal | | 189,276.25 | |

DISBURSEMENTS FROM SPECIAL FUNDS DURING REPORTING PERIOD
October 1, 1928 to September 30, 1930

| Department or Institution | 1927-1928 Series Warrants | 1929-1930 Series Warrants | Grand Total |
|--|---------------------------------|---------------------------------|-----------------|
| Supplies | | 525,292.86 | |
| Equipment | | 500,596.21 | |
| Structural and non-structural Improv. | | 3,932,613.42 | |
| Land | | 5,189.85 | |
| Debts, Refunds and Indemnities | | 470,926.11 | |
| Rents, Contributions and fixed charges | | 94,726.31 | |
| Re-issuance of Cancelled Warrants | | 1.71 | |
| State Insurance: | | | 83,074.64 |
| Administration | | | |
| Salaries and Wages | 6,750.00 | 53,839.85 | |
| Other Expense | 3,209.80 | | |
| Services other than personal | | 9,397.67 | |
| Supplies | | 3,150.70 | |
| Equipment | | 4,543.69 | |
| Rents, Contributions and fixed charges | | 2,182.93 | |
| Compensation Awards: | 83,795.47 | 666,174.90 | 749,970.37 |
| Purchase of Investments: | 7,726.04 | 464,601.25 | 472,327.29 |
| Tuberculosis Eradication Indemnity: | | | 4,255.53 |
| Refund | 305.98 | 3,949.55 | |
| | \$ 2,022,297.83 | \$14,834,639.23 | \$16,856,937.06 |
| 1927-1928 Series Warrants | | \$ 2,022,297.83 | |
| | | \$16,856,937.06 | |
| Transfer by Warrants from Special Funds to Revolving Funds | | 37,000.00 | |
| Plus Warrants issued during this Biennium and cancelled, and which do not show in the above statement of Warrants Issued | | 5,161.54 | |
| | | \$16,899,098.60 | |

SUMMARIZED REPORT OF RECEIPTS AND DISBURSEMENTS

October 1, 1928 to September 30, 1930

RECEIPTS

| | | |
|---|-----------------|-----------------|
| Cash apportioned to funds | \$29,466,159.99 | |
| Cancelled warrants credited to funds | 18,914.62 | |
| | | \$29,485,074.61 |
| Cash balance in Treasury, Oct. 1, 1928 | 2,024,100.82 | |
| Less Warrants outstanding, Oct. 1, 1928 | 1,103,915.34 | |
| Balance in funds, October 1, 1928 | | 920,185.48 |
| | | \$30,405,260.09 |

DISBURSEMENTS

| | | |
|--|-----------------|-----------------|
| Warrants drawn | \$22,720,317.63 | |
| Bonds redeemed (State) | 372,500.00 | |
| Bonds paid (Irrigation Districts) | 12,880.00 | |
| Treasury Notes Redeemed (General Fund) | 1,750,000.00 | |
| Treasury Notes Redeemed (State Highway) | 500,000.00 | |
| Interest on Bonds (State) | 484,491.85 | |
| Interest on Bonds (Irrigation Districts) | 42,726.00 | |
| Interest on Treasury Notes (General Fund) | 78,577.23 | |
| Interest on Treasury Notes (State Highway) | 16,177.02 | |
| Dishonored checks charged against funds | 9,246.86 | |
| Interest on Registered Warrants | 134,297.87 | |
| Sight Drafts paid (Revolving Funds) | 1,571,416.06 | |
| Miscellaneous payments by State Treasurer | 891,054.26 | |
| | | \$28,583,684.78 |
| Cash Balance in Treasury, Sept. 30, 1930 | 3,088,792.34 | |
| Less Warrants outstanding, Sept. 30, 1930 | 1,267,217.03 | |
| Balance in funds, September 30, 1930 | | 1,821,575.31 |
| | | \$30,405,260.09 |

ACCOUNTS WITH APPROPRIATIONS OUT OF SPECIAL FUNDS

January 1, 1929, to September 30, 1930

| | Appropriation | Expenditures | Balance |
|---------------------------|---------------|--------------|--------------|
| Industrial Administration | \$ 48,664.76 | \$ 40,036.47 | \$ 8,628.29 |
| Lava Hot Springs | 37,725.00 | 22,736.08 | 14,988.92 |
| State Insurance Manager | 91,410.00 | 73,114.84 | 18,295.16 |
| Totals | \$177,799.76 | \$135,887.39 | \$ 41,912.37 |

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.

AMOUNTS FROM SPECIAL FUNDS

Which Automatically Reduce the Appropriations from the General Fund for the Following Institutions During the Reporting Period
October 1, 1928 to September 30, 1930

| | Endowment Interest and Federal Aid Reducing Appropriations | | |
|---------------------------|--|--------------------------------|--------------|
| | Oct. 1, 1928 to Dec. 31, 1928 | Jan. 1, 1929 to Sept. 30, 1930 | Totals |
| Insane Asylum Interest | \$ 5,590.10 | \$ 31,543.01 | \$ 37,133.11 |
| North Idaho San. Interest | 4,387.30 | 31,839.29 | 36,226.59 |
| Penitentiary Interest | 4,762.43 | 58,381.19 | 63,143.62 |
| Soldiers Home Interest | 2,742.07 | 19,899.66 | 22,641.73 |
| Soldiers Home Federal Aid | 1,830.00 | 14,670.00 | 16,500.00 |
| Totals | \$ 19,311.90 | \$156,333.15 | \$175,645.05 |

THE FOLLOWING AMOUNTS HAVE BEEN ADDED

To the Respective Appropriations of the General Fund Between
October 1, 1928, and September 30, 1930.

| | Receipts Added to 1927-1928 Appro. After Oct. 1, 1928 | Receipts Added to 1929-1930 Appro. Jan. 1, 1929 to Sept. 30, 1930 | Totals |
|------------------------------|---|---|--------------|
| Albion State Normal School | \$ 2,423.30 | \$ 13,683.56 | \$ 16,106.86 |
| Deaf and Blind School | 420.53 | 2,298.00 | 2,718.53 |
| Idaho Indus. Training School | 10,498.56 | 45,431.78 | 55,930.34 |
| Insane Asylum | 1,272.31 | 15,599.45 | 16,871.76 |
| Lewiston State Normal School | 4,560.05 | 18,448.05 | 23,008.10 |
| North Idaho San. | | 1,554.25 | 1,554.25 |
| Penitentiary | 2,853.91 | 21,824.70 | 24,678.61 |
| Soldiers Home | 50.00 | 2,274.83 | 2,324.83 |
| State School and Colony | 203.29 | 5,785.16 | 5,988.45 |
| So. Br. Univ. of Idaho | 8,831.99 | 45,767.61 | 54,599.60 |
| Univ. of Idaho | | 202.15 | 202.15 |
| Finance (Blue Sky) | 341.66 | 9,733.97 | 10,075.63 |
| Totals | \$ 31,455.60 | \$182,603.51 | \$214,059.11 |

UNEXPENDED OLD APPROPRIATION BALANCES
ADDED TO 1929-1930 APPROPRIATIONS

| | |
|--|--------------------|
| Board of Publicity | \$ 1,356.20 |
| Insane and Feeble Minded Expense | 1,590.23 |
| Eva B. Steunenberg Relief | 100.00 |
| Comm. on Uniform State Laws | 85.36 |
| Idaho-Wyoming Boundary Line Comm. | 740.44 |
| Soldiers Memorial | 29,336.58 |
| Columbia and Snake River Investigation | 15,099.88 |
| Carey Act Relief | 21,311.29 |
| Veterans Welfare Comm. | 11,073.66 |
| Total | \$80,693.64 |

BONDED INDEBTEDNESS OF THE STATE OF IDAHO
September 30, 1930

| Purpose | Option | Series | Int. Rate | Amount Outstanding | Total |
|---|--------------|--------|-----------|-----------------------|-----------------------|
| Deaf, Dumb & Blind School | 10/20 | 1911 | 4 % | \$ 5,000.00 | \$ |
| Northern Idaho Sanitarium | 10/20 | 1911 | 4 % | 15,000.00 | |
| University of Idaho Improv. | 10/20 | 1911 | 4 % | 75,000.00 | |
| | | | | | \$ 95,000.00 |
| Idaho State Institu. Improv. | 10/20 | 1921 | 5½ % | 238,500.00 | |
| Lava Hot Springs Improv. | 10/20 | 1921 | 5½ % | 70,000.00 | |
| | | | | | 308,500.00 |
| Idaho St. Hi-way, 2nd Issue | 10/20 | 1917 | 4¼ % | 366,000.00 | |
| Idaho St. Hi-way, 3rd Issue | Serial after | | | | |
| | 10 yrs. | 1919 | 4¾ % | 179,000.00 | |
| Idaho St. Hi-way, 4th Issue | 10/20 | 1921 | 5 % | 2,000,000.00 | |
| Idaho St. Hi-way Refunding, First Issue | Serial | 1925 | 4¼ % | 67,000.00 | |
| | | | | | 2,612,000.00 |
| Capitol Building | Serial after | | | | |
| | 10 yrs. | 1919 | 4¾ % | 810,000.00 | |
| Capitol Building Refunding | Serial | 1925 | 4¼ % | 375,000.00 | |
| | | | | | 1,185,000.00 |
| Lava Hot Springs Improve. | 2/20 | 1925 | 4.1 % | 35,000.00 | |
| State General Refunding | Serial | 1925 | 4¼ % | 56,500.00 | |
| Educational Institu. Improv. | 10/20 | 1925 | 4 % | 265,000.00 | |
| | | | | | 356,500.00 |
| Idaho State Institu. Improve. | 2/20 | 1927 | 4¼ % | 353,000.00 | |
| | | | | | 353,000.00 |
| Total | | | | \$4,910,000.00 | \$4,910,000.00 |

Deaf, Dumb and Blind School of 1911, \$5,000.00 called for payment July 1, 1930, have not been presented.
Northern Idaho Insane Asylum of 1911, \$15,000.00 called for payment July 1, 1930, have not been presented.
State Highway, Second Issue of 1917, \$16,000.00 called for payment January 1, 1930, have not been presented.

BONDS ISSUED BETWEEN OCTOBER 1, 1928 AND SEPTEMBER 30, 1930
None

BONDED INDEBTEDNESS OF THE STATE
September 30, 1930

| | |
|--|-----------------------|
| Bonded Indebtedness October 1, 1928 | \$5,282,500.00 |
| Bonds paid October 1, 1928 to September 30, 1930 | 372,500.00 |
| Bonded Indebtedness September 30, 1930 | \$4,910,000.00 |

BALANCE IN SINKING FUNDS,
September 30, 1930

| | |
|--|-----------------------|
| General Interest and Sinking | \$ 74,725.26 |
| Public Building Interest and Sinking | 131,057.83 |
| State Highway Redemption, Second Issue | 60,165.92 |
| State Highway Redemption, Third Issue | 87,772.39 |
| State Highway Redemption, Fourth Issue | 677,557.42 |
| Total | \$1,031,278.82 |

BONDS PAID BETWEEN OCTOBER 1, 1928 AND SEPTEMBER 30, 1930

| Purpose | Option | Series | Int. Rate | Amount Paid |
|---|--------------|--------|-----------|---------------------|
| Deaf, Dumb & Blind School | 10/20 | M1911 | 4 % | \$ 25,000.00 |
| Northern Idaho Insane Asylum | 10/20 | O1911 | 4 % | 20,000.00 |
| Soldiers' Home Improvement | 10/20 | U1911 | 4 % | 3,000.00 |
| State Penitentiary Improvement | 10/20 | V1911 | 4 % | 9,000.00 |
| Idaho State Highway, 2nd Issue | 10/20 | 1917 | 4½ % | 4,500.00 |
| Idaho State Highway, 2nd Issue Capitol Building | 10/20 | 1917 | 4¼ % | 134,000.00 |
| | Serial after | | | |
| | 10 yrs. | 1919 | 4¾ % | 90,000.00 |
| Idaho State Highway, 3rd Issue | Serial after | | | |
| | 10 yrs. | 1919 | 4¾ % | 21,000.00 |
| State Highway Refunding | Serial | 1925 | 4¼ % | 8,000.00 |
| State General Refunding | Serial | 1925 | 4¼ % | 8,000.00 |
| Capitol Building Refunding | Serial | 1925 | 4¼ % | 50,000.00 |
| Total | | | | \$372,500.00 |

STATE HIGHWAY TREASURY NOTE ACCOUNT
October 1, 1928 to September 30, 1930

| Treasury Notes | Principal | | Interest | |
|--------------------|-----------------------|-----------------------|---------------------|---------------------|
| | Dr. | Cr. | Dr. | Cr. |
| Bal. Oct. 1, '28 | \$ | \$ | \$ | \$ |
| Treas. Notes Is'd | 1,500,000.00 | | 43,442.62 | |
| Treas. Notes Pd. | | 500,000.00 | | 16,239.48 |
| Int. saved on | | | | |
| Treas. Notes | | | | 3,778.14 |
| Bal. Sept. 30, '30 | | 1,000,000.00 | | 23,425.00 |
| | \$1,500,000.00 | \$1,500,000.00 | \$ 43,442.62 | \$ 43,442.62 |

GENERAL FUND TREASURY NOTE ACCOUNT
October 1, 1928 to September 30, 1930

| Treasury Notes | Principal | | Interest | |
|-------------------------------|----------------|----------------|---------------|---------------|
| | Dr. | Cr. | Dr. | Cr. |
| Bal. Oct. 1, '28 | \$ 950,000.00 | | \$ 37,080.00 | |
| Treas. Notes Is'd | 1,800,000.00 | | 83,650.00 | |
| Treas. Notes Pd. | | 1,750,000.00 | | 78,577.23 |
| Int. saved on Treas. Notes | | | | 1,752.77 |
| Bal. Sept. 30, '30 | | 1,000,000.00 | | 40,400.00 |
| | \$2,750,000.00 | \$2,750,000.00 | \$ 120,730.00 | \$ 120,730.00 |

Note: On the above Treasury Notes the interest payments are figured to the next interest paying dates.

FISH AND GAME LICENSE ACCOUNT
October 1, 1928 to Sept. 30, 1930

| | Dr. | Cr. |
|-----------------------------|--------------|--------------|
| Balance, October 1, 1928 | \$292,347.35 | \$ |
| Licenses Issued | 662,941.70 | |
| Licenses missing in pads | | 5.70 |
| Printers' Samples | | 678.60 |
| Complimentary Licenses | | 843.60 |
| Permit used by Department | | .40 |
| Unused Licenses Returned | | 332,271.00 |
| Licenses Cancelled | | 12.35 |
| Licenses Sold | | 407,149.15 |
| Balance, September 30, 1930 | | 214,328.25 |
| | \$955,289.05 | \$955,289.05 |

DIRECTOR OF INSURANCE LICENSE ACCOUNT
October 1, 1928 to September 30, 1930

| | Dr. | Cr. |
|------------------------------|--------------|--------------|
| Balance, October 1, 1928 | \$ 14,160.00 | \$ |
| Licenses Issued | 122,680.00 | |
| Printers' Samples | | 784.00 |
| Transferred Certificates | | 4,608.00 |
| Affidavits for Lost Licenses | | 18.00 |
| Unused Licenses Returned | | 15,267.00 |
| Licenses Sold | | 105,148.00 |
| Balance, September 30, 1930 | | 11,015.00 |
| | \$136,840.00 | \$136,840.00 |

CLASSIFICATION AND OPERATION OF STATE INSURANCE FUND INVESTMENTS
October 1, 1928 to September 30, 1930

| | Balance Oct. 1, 1928 | New Investments | Principal Paid | Interest Collected | Balance Sept. 30, 1930 |
|---------------------|-------------------------|--------------------|-------------------|-----------------------|---------------------------|
| Liberty Bonds | \$ 200.00 | \$ 47,782.17 | \$ 47,982.17 | \$ 2,227.48 | \$ none |
| State Treas. Notes | | 25,000.00 | | 260.25 | 25,000.00 |
| School Dist. Bonds | 62,524.00 | 20,000.00 | 49,416.00 | 5,867.26 | 33,108.00 |
| Hi-way Dis. Bonds | 222,012.64 | 35,150.34 | 37,862.98 | 24,019.20 | 219,300.00 |
| City & Vil. bonds | 393,581.28 | 216,874.89 | 30,401.17 | 45,560.12 | 580,055.00 |
| Irrig. Dist. bonds | 8,550.00 | | | 1,260.00 | 8,550.00 |
| County Bonds | 227,440.58 | 29,541.72 | 17,149.73 | 22,814.34 | 239,832.57 |
| Mortgage Notes | 55,742.54 | 14,169.39 | 13,996.15 | 5,612.06 | 55,915.78 |
| County Warrants | 9,778.71 | 25,542.58 | 26,353.02 | 1,288.14 | 8,968.27 |
| Sch. Dist. Warrants | 11,812.35 | 38,097.00 | 40,944.26 | 1,477.81 | 8,965.09 |
| Hi-way Dist. Wr. | 23,539.37 | 5,870.37 | 24,673.36 | 2,254.55 | 4,736.38 |
| Irrig. Dist. Wr. | 4,697.17 | 2,305.50 | 6,202.79 | 70.77 | 799.88 |
| City & Vil. War'nts | 19,613.46 | 18,556.43 | 20,999.82 | 1,201.19 | 17,170.07 |
| | \$1,039,492.10 | \$478,890.39 | \$315,981.45 | \$113,913.17 | \$1,202,401.04 |

AGRICULTURAL COLLEGE ENDOWMENT FUND INVESTMENTS
Statement of Operations

October 1, 1928 to September 30, 1930

STATE BONDS AND TREASURY NOTES:

| | |
|-----------------------------------|--------------|
| Balance October 1, 1928 | \$ 58,940.00 |
| Bonds and Notes Purchased | |
| | \$ 58,940.00 |
| Bonds and Notes Redeemed and Sold | 28,940.00 |

Balance, September 30, 1930 \$ 30,000.00

SCHOOL DISTRICT BONDS:

| | |
|--------------------------|--------------|
| Balance, October 1, 1928 | \$297,720.40 |
| Bonds Purchased | 75,630.45 |
| | \$373,350.85 |
| Bonds Redeemed and Sold | 37,571.71 |

Balance, September 30, 1930 \$335,779.14

FARM LOANS:

| | |
|--------------------------|--------------|
| Balance, October 1, 1928 | \$187,804.56 |
| Farm Loans Made | 43,130.00 |
| | \$230,934.56 |
| Loans Charged off | \$ |
| Farm Loans Paid | 25,505.00 |
| Farm Loans Foreclosed | 11,695.84 |
| | 37,200.84 |

Balance, September 30, 1930 193,733.72

Total, September 30, 1930 559,512.86

CHARITABLE INSTITUTIONS ENDOWMENT FUND INVESTMENTS
Statement of Operations

October 1, 1928 to September 30, 1930

STATE BONDS AND TREASURY NOTES:

Balance, October 1, 1928\$ 74,483.50
Bonds and Notes Purchased 19,067.76

Bonds and Notes Redeemed and Sold\$ 93,551.26
..... 26,051.26

Balance, September 30, 1930\$ 67,500.00

SCHOOL DISTRICT BONDS:

Balance, October 1, 1928\$576,689.89
Bonds Purchased 156,591.28

Bonds Redeemed and Sold\$733,281.17
..... 109,045.92

Balance, September 30, 1930 624,235.25

U. S. BONDS AND TREASURY NOTES:

Balance October 1, 1928\$
Bonds and Notes Purchased 15,115.10

Bonds Redeemed and Sold\$ 15,115.10
..... 15,115.10

Balance, September 30, 1930

FARM LOANS:

Balance, October 1, 1928\$371,372.64
Farm Loans Made 89,990.00

Loans Charged off\$
Farm Loans Paid 51,719.14
Farm Loans Foreclosed 30,650.00

82,369.14

Balance, September 30, 1930 378,993.50

Total, September 30, 1930\$1,070,728.75

INSANE ASYLUM ENDOWMENT FUND INVESTMENTS
Statement of Operations

October 1, 1928 to September 30, 1930

STATE BONDS AND TREASURY NOTES:

Balance, October 1, 1928\$ 20,000.00
Bonds and Notes Purchased 15,000.00

Bonds and Notes Redeemed and Sold\$ 35,000.00

Balance, September 30, 1930\$ 35,000.00

SCHOOL DISTRICT BONDS:

Balance, October 1, 1928\$100,810.38
Bonds Purchased 31,452.79

Bonds Redeemed and Sold\$132,263.17
..... 16,529.89

Balance, September 30, 1930 115,733.28

FARM LOANS:

Balance, October 1, 1928\$129,194.00
Farm Loans Made 20,050.00

Loans Charged off\$
Farm Loans Paid 19,295.65
Farm Loans Foreclosed 16,600.00

35,895.65

Balance, September 30, 1930 113,348.35

Total, September 30, 1930\$264,081.63

NORMAL SCHOOL ENDOWMENT FUND INVESTMENTS Statement of Operations

October 1, 1928 to September 30, 1930

STATE BONDS AND TREASURY NOTES:

| | | |
|---|--------------|--------------|
| Balance, October 1, 1928 | \$ 63,878.69 | |
| Bonds and Notes Purchased | 17,015.70 | |
| | | \$ 80,894.39 |
| Bonds and Notes Redeemed and Sold | 16,894.39 | |
| Balance, September 30, 1930 | | \$ 64,000.00 |

SCHOOL DISTRICT BONDS:

| | | |
|-----------------------------------|--------------|--------------|
| Balance, October 1, 1928 | \$237,235.82 | |
| Bonds Purchased | 74,362.02 | |
| | | \$311,597.84 |
| Bonds Redeemed and Sold | 62,262.16 | |
| Balance, September 30, 1930 | | 249,335.68 |

FARM LOANS:

| | | |
|-----------------------------------|--------------|--------------|
| Balance, October 1, 1928 | \$335,821.87 | |
| Farm Loans Made | 50,050.00 | |
| | | \$385,871.87 |
| Loans Charged off | \$ 1,000.00 | |
| Farm Loans Paid | 49,302.07 | |
| Farm Loans Foreclosed | 67,082.00 | |
| | | 117,384.07 |
| Balance, September 30, 1930 | | 268,487.80 |
| Total, September 30, 1930 | | \$581,823.48 |

PENITENTIARY ENDOWMENT FUND INVESTMENTS Statement of Operations

October 1, 1928 to September 30, 1930

STATE BONDS AND TREASURY NOTES:

| | | |
|---|--------------|--------------|
| Balance, October 1, 1928 | \$ 31,000.00 | |
| Bonds and Notes Purchased | 47,476.76 | |
| | | \$ 78,476.76 |
| Bonds and Notes Redeemed and Sold | 1,476.76 | |
| Balance, September 30, 1930 | | \$ 77,000.00 |

SCHOOL DISTRICT BONDS:

| | | |
|-----------------------------------|--------------|--------------|
| Balance, October 1, 1928 | \$163,264.53 | |
| Bonds Purchased | 50,181.58 | |
| | | \$213,446.11 |
| Bonds Redeemed and Sold | 25,796.36 | |
| Balance, September 30, 1930 | | 187,649.75 |

FARM LOANS:

| | | |
|-----------------------------------|--------------|--------------|
| Balance, October 1, 1928 | \$164,289.20 | |
| Farm Loans Made | 9,400.00 | |
| | | \$173,689.20 |
| Loans Charged off | \$ | |
| Farm Loans Paid | 24,684.78 | |
| Farm Loans Foreclosed | 9,865.00 | |
| | | 34,549.78 |
| Balance, September 30, 1930 | | 139,139.42 |
| Total, September 30, 1930 | | \$403,789.17 |

PUBLIC SCHOOL ENDOWMENT FUND INVESTMENTS
Statement of Operations

October 1, 1928 to September 30, 1930

STATE BONDS AND TREASURY NOTES:

| | | |
|---|--------------|----------------|
| Balance, October 1, 1928 | \$798,700.00 | |
| Bonds and Notes Purchased | 722,384.89 | |
| | | \$1,521,084.89 |
| Bonds and Notes Redeemed and Sold | 462,384.89 | |
| Balance, September 30, 1930 | | \$1,058,700.00 |

SCHOOL DISTRICT BONDS:

| | | |
|-----------------------------------|----------------|----------------|
| Balance, October 1, 1928 | \$4,134,504.82 | |
| Bonds Purchased | 1,518,518.02 | |
| | | \$5,653,022.84 |
| Bonds Redeemed and Sold | 650,249.94 | |
| Balance, September 30, 1930 | | 5,002,772.90 |

U. S. BONDS AND TREASURY NOTES.

| | | |
|---|---------------|---------------|
| Balance, October 1, 1928 | \$ 901,400.00 | |
| Bonds and Notes Purchased | | \$ 901,400.00 |
| | | |
| Bonds and Notes Redeemed and Sold | 613,400.00 | |
| Balance, September 30, 1930 | | 288,000.00 |

FARM LOANS:

| | | |
|-----------------------------------|----------------|----------------|
| Balance, October 1, 1928 | \$1,546,189.34 | |
| Farm Loans Made | 49,100.00 | |
| | | \$1,595,289.34 |
| Loans Charged off | \$ 6,110.00 | |
| Farm Loans Paid | 251,408.28 | |
| Farm Loans Foreclosed | 206,355.15 | |
| | | 463,873.43 |
| Balance, September 30, 1930 | | 1,131,415.91 |
| Total, September 30, 1930 | | \$7,480,888.81 |

SCHOOL OF SCIENCE ENDOWMENT FUND INVESTMENTS
Statement of Operations

October 1, 1928 to September 30, 1930

STATE BONDS AND TREASURY NOTES:

| | | |
|---|--------------|--------------|
| Balance, October 1, 1928 | \$ 48,033.75 | |
| Bonds and Notes Purchased | 19,000.00 | |
| | | \$ 67,033.75 |
| Bonds and Notes Redeemed and Sold | 33.75 | |
| Balance, September 30, 1930 | | \$ 67,000.00 |

SCHOOL DISTRICT BONDS:

| | | |
|-----------------------------------|--------------|--------------|
| Balance, October 1, 1928 | \$198,839.92 | |
| Bonds Purchased | 34,798.40 | |
| | | \$233,638.32 |
| Bonds Redeemed and Sold | 32,482.32 | |
| Balance, September 30, 1930 | | 201,156.00 |

FARM LOANS:

| | | |
|-----------------------------------|--------------|--------------|
| Balance, October 1, 1928 | \$179,975.00 | |
| Farm Loans Made | 28,225.00 | |
| | | \$208,200.00 |
| Loans Charged off | \$ | |
| Farm Loans Paid | 33,579.96 | |
| Farm Loans Foreclosed | 23,430.00 | |
| | | 57,009.96 |
| Balance, September 30, 1930 | | 151,190.04 |
| Total, September 30, 1930 | | \$419,346.04 |

UNIVERSITY ENDOWMENT FUND INVESTMENTS
Statement of Operations

October 1, 1928 to September 30, 1930

STATE BONDS AND TREASURY NOTES:

| | | |
|---|--------------|--------------|
| Balance, October 1, 1928 | \$ 96,500.90 | |
| Bonds and Notes Purchased | 10,000.00 | |
| | | \$106,500.90 |
| Bonds and Notes Redeemed and Sold | 10,000.90 | |
| Balance, September 30, 1930 | | \$ 96,500.00 |

SCHOOL DISTRICT BONDS:

| | | |
|-----------------------------------|--------------|--------------|
| Balance, October 1, 1928 | \$408,509.88 | |
| Bonds Purchased | 185,185.08 | |
| | | \$593,694.96 |
| Bonds Redeemed and Sold | 80,032.30 | |
| Balance, September 30, 1930 | | 513,662.66 |

U. S. BONDS AND TREASURY NOTES:

| | | |
|---|--------------|--------------|
| Balance, October 1, 1928 | \$ 10,000.00 | |
| Bonds and Notes Purchased | 7,042.02 | |
| | | \$ 17,042.02 |
| Bonds and Notes Redeemed and Sold | 5,042.02 | |
| Balance, September 30, 1930 | | 12,000.00 |

FARM LOANS:

| | | |
|-----------------------------------|--------------|--------------|
| Balance, October 1, 1928 | \$209,076.49 | |
| Farm Loans Made | 15,297.27 | |
| | | \$224,373.76 |
| Loans Charged off | \$ 830.00 | |
| Farm Loans Paid | 35,090.05 | |
| Farm Loans Foreclosed | 28,600.00 | |
| | | 64,520.05 |
| Balance, September 30, 1930 | | 159,853.71 |
| Total, September 30, 1930 | | \$782,016.37 |

CLASSIFICATION AND OPERATION OF ENDOWMENT FUND
INVESTMENTS

October 1, 1928 to September 30, 1930

STATE BONDS AND TREASURY NOTES:

| | | |
|---|----------------|----------------|
| Balance, October 1, 1928 | \$1,191,536.84 | |
| Bonds and Notes Purchased | 849,945.11 | |
| | | \$2,041,481.95 |
| Bonds and Notes Redeemed and Sold | 545,781.95 | |
| Balance, September 30, 1930 | | \$1,495,700.00 |

SCHOOL DISTRICT BONDS:

| | | |
|-----------------------------------|----------------|----------------|
| Balance, October 1, 1928 | \$6,117,575.64 | |
| Bonds Purchased | 2,126,719.62 | |
| | | \$8,244,295.26 |
| Bonds Redeemed and Sold | 1,013,970.60 | |
| Balance, September 30, 1930 | | 7,230,324.66 |

U. S. BONDS AND TREASURY NOTES:

| | | |
|---|---------------|---------------|
| Balance, October 1, 1928 | \$ 911,400.00 | |
| Bonds and Notes Purchased | 22,157.12 | |
| | | \$ 933,557.12 |
| Bonds and Notes Redeemed and Sold | 633,557.12 | |
| Balance, September 30, 1930 | | 300,000.00 |

FARM LOANS:

| | | |
|-----------------------------------|----------------|-----------------|
| Balance, October 1, 1928 | \$3,123,723.10 | |
| Farm Loans Made | 305,242.27 | |
| | | \$3,428,965.37 |
| Loans Charged off | 7,940.00 | |
| Farm Loans Paid | 490,584.93 | |
| Farm Loans Foreclosed | 394,277.99 | 892,802.92 |
| Balance, September 30, 1930 | | 2,536,162.45 |
| Total, September 30, 1930 | | \$11,562,187.11 |

STATEMENT OF LAND SALE CERTIFICATES OUTSTANDING

| FUND | Balance Due Oct. 1, 1928 | Balance Due Sept. 30, 1930 |
|-----------------------------------|-----------------------------|-------------------------------|
| Public School Endowment | \$1,816,984.39 | \$1,979,753.31 |
| Agricultural College Endowment | 99,018.37 | 117,311.96 |
| Charitable Institutions Endowment | 131,528.32 | 139,448.21 |
| Insane Asylum Endowment | 62,474.30 | 71,454.14 |
| Normal School Endowment | 119,305.00 | 169,257.56 |
| Penitentiary Endowment | 233,331.58 | 182,211.95 |
| Public Buildings Endowment | 36,246.65 | 21,815.60 |
| School of Science Endowment | 25,212.37 | 66,537.42 |
| University Endowment | 148,384.60 | 121,274.41 |
| | \$2,672,485.58 | \$2,869,064.56 |

STATEMENT SHOWING LAND GRANTS AND ALL LANDS SOLD TO
September 30, 1930

| Name of Grant | Total Acreage in Grant | Acres Sold Sept. 30, 1930 | Amt. of Sales to Sept. 30, 1930 |
|-------------------------|---------------------------|------------------------------|---------------------------------------|
| Public School | 2,963,698.00 | 559,490.83 | \$ 9,602,805.73 |
| Agricultural College | 90,000.00 | 45,775.11 | 868,993.63 |
| Charitable Institutions | 150,000.00 | 60,225.95 | 1,097,796.55 |
| Insane Asylum | 50,000.00 | 18,524.86 | 335,213.47 |
| Normal School | 100,000.00 | 46,387.96 | 747,110.66 |
| Penitentiary | 50,000.00 | 15,635.06 | 191,065.80 |
| Public Buildings | 32,000.00 | 22,279.47 | 357,542.41 |
| School of Science | 100,000.00 | 24,894.80 | 335,598.35 |
| University | 96,080.00 | 43,472.73 | 642,426.48 |
| | 3,631,778.00 | 836,686.77 | \$14,178,553.08 |

STATEMENT OF TIMBER SOLD
September 30, 1930

| | Acres | Purchase Price |
|--|------------|----------------|
| To September 30, 1928 | 277,147.74 | \$4,175,724.80 |
| From October 1, 1928 to Sept. 30, 1930 | 9,722.55 | 282,844.27 |
| | 286,870.29 | \$4,458,569.07 |

RECEIPTS FROM COUNTIES, OCTOBER 1, 1928 TO SEPTEMBER 30, 1930

| COUNTY | Total Taxation | Motor Vehicle Licenses | State and County Licenses | Inheritance Taxes | Court Fees | Fines | Escheats | Pest Abate- ment | Forest Protection | Am. Falls Reservoir District | Forester's Special | Mt. Home Irrigation District | Hillsdale Irrigation District | Sunnydell Irrigation District | Headgate Construction | Total |
|------------|-------------------|------------------------------|---------------------------------|----------------------|---------------|------------|------------|------------------------|----------------------|------------------------------------|-----------------------|------------------------------------|-------------------------------------|-------------------------------------|--------------------------|----------------|
| Ada | \$ 481,097.01 | \$ 45,312.80 | \$ 209.00 | \$ 5,919.55 | \$ 2,655.00 | \$ 220.42 | \$ 149.35 | \$ 6.98 | | | | | | | | \$ 535,570.11 |
| Adams | 57,922.66 | 3,369.36 | 15.50 | | 135.00 | | | | | | | | | | | 61,442.52 |
| Bannock | 367,323.19 | 30,383.03 | 416.50 | 3,530.26 | 2,615.00 | 197.47 | | | | | | | | | | 404,465.45 |
| Bear Lake | 110,091.48 | 5,869.78 | 61.00 | | 183.00 | | | | | | | | | | | 116,205.26 |
| Benewah | 118,203.24 | 7,109.81 | 32.00 | 232.87 | 318.00 | 42.63 | | | 10,616.38 | | | | | | | 136,554.93 |
| Bingham | 212,427.40 | 15,188.93 | 159.50 | 1,214.03 | 675.00 | 32.80 | | | | 24,363.31 | | | | | | 254,060.97 |
| Blaine | 84,943.40 | 3,910.99 | 14.50 | 545.42 | 189.00 | 12.00 | | | | | | | | | | 89,615.31 |
| Boise | 40,396.08 | 1,470.24 | 4.00 | | 63.00 | 2.50 | | | | | 22.50 | | | | | 41,958.32 |
| Bonner | 193,107.03 | 13,230.13 | 78.00 | 463.36 | 513.00 | | 268.05 | | 8,691.14 | | | | | | | 216,350.71 |
| Bonneville | 206,642.06 | 20,257.70 | 208.00 | 1,963.81 | 945.00 | 5.00 | | | | 4,009.81 | | | | | 168.20 | 234,199.58 |
| Boundary | 68,681.25 | 4,454.17 | 24.00 | 98.13 | 294.00 | 17.50 | | | 4,393.52 | | | | | | | 77,962.57 |
| Butte | 36,348.61 | 3,248.70 | 30.00 | | | | | | | | | | | | | 39,627.31 |
| Camas | 41,524.64 | 1,315.32 | 9.00 | | 108.00 | | | | | | | | | | | 42,956.96 |
| Canyon | 300,054.44 | 38,968.21 | 162.50 | 2,901.38 | 1,485.00 | 147.50 | | 365.61 | | | | | | | | 344,084.64 |
| Caribou | 62,446.97 | 2,376.42 | 15.00 | 6,576.57 | 111.00 | 16.25 | | | | | | | | | | 71,542.21 |
| Cassia | 136,903.59 | 11,176.85 | 119.50 | 76.29 | 597.00 | | | | | | | | | | | 148,873.23 |
| Clark | 52,426.11 | 1,464.82 | 18.50 | 80.84 | 96.00 | | | | | | | | | | | 54,086.27 |
| Clearwater | 117,919.96 | 5,040.88 | 39.50 | 769.16 | 237.00 | 128.40 | | | 14,006.22 | | 1,665.39 | | | | | 139,806.51 |
| Custer | 49,240.44 | 3,344.11 | 35.50 | 91.91 | 204.00 | | 81.42 | | | | | | | | | 52,997.38 |
| Elmore | 119,286.28 | 4,106.88 | 49.50 | 411.97 | 333.00 | 5.00 | | | | 4,925.99 | | 23,656.12 | | | | 152,774.74 |
| Franklin | 107,145.25 | 8,508.55 | 70.00 | | 390.00 | 2.48 | | | | | | | | | | 116,116.28 |
| Fremont | 112,577.61 | 8,804.87 | 81.00 | 650.93 | 477.00 | 70.05 | | | | | | | | | | 122,661.46 |
| Gem | 58,146.84 | 6,994.06 | 49.00 | 402.99 | 267.00 | 37.00 | | | | | | | | | | 65,896.89 |
| Gooding | 99,210.24 | 7,197.71 | 56.50 | 804.36 | 270.00 | .50 | | | | 84,668.36 | | | | | | 192,207.67 |
| Idaho | 169,559.29 | 9,936.21 | 86.50 | 2,037.01 | 375.00 | 22.17 | 7.00 | | | | 40.00 | | | | | 182,063.18 |
| Jefferson | 112,539.23 | 7,412.45 | 88.00 | 100.81 | 498.00 | 31.30 | | | | | | | | | | 120,669.79 |
| Jerome | 99,758.74 | 8,671.99 | 63.50 | 193.13 | 528.00 | | | | | 108,197.08 | | | 30,500.00 | | | 247,912.44 |
| Kootenai | 215,817.98 | 21,318.53 | 142.00 | 2,947.19 | 912.00 | 203.59 | | | 7,635.30 | | 20.00 | | | | | 248,996.59 |
| Latah | 213,264.96 | 18,927.98 | 210.50 | 5,667.94 | 555.00 | 79.81 | | | 6,820.64 | | | | | | | 245,526.83 |
| Lemhi | 62,626.93 | 4,028.32 | 21.00 | 582.04 | 300.00 | | | | | | | | | | | 67,558.29 |
| Lewis | 93,987.31 | 5,418.49 | 89.50 | 530.17 | 171.00 | 26.90 | | | | | | | | | | 100,223.37 |
| Lincoln | 73,641.29 | 3,953.40 | 57.50 | 3,417.62 | 204.00 | 2.50 | | | | | | | | | | 81,276.31 |
| Madison | 87,251.64 | 9,427.80 | 114.50 | 763.27 | 453.00 | 33.75 | | | | | | | | | | 99,838.78 |
| Minidoka | 96,833.41 | 7,804.28 | 98.00 | 655.52 | 282.00 | 2.50 | | | | | | | | 1,794.82 | | 105,675.71 |
| Nez Perce | 215,197.53 | 20,972.83 | 227.50 | 8,751.55 | 1,110.00 | 114.88 | 714.52 | | 11.28 | | .63 | | | | | 247,100.72 |
| Oneida | 66,704.53 | 6,515.23 | 44.50 | | 370.00 | | | | | | | | | | | 73,634.26 |
| Owyhee | 77,239.39 | 2,887.37 | 4.00 | 1,568.10 | 168.00 | | | | | | | | | | | 81,866.86 |
| Payette | 70,193.94 | 9,133.35 | 64.00 | 270.39 | 321.00 | 47.90 | 259.44 | 57.26 | | | | | | | | 80,347.28 |
| Power | 104,002.37 | 4,917.91 | 44.00 | | 430.00 | | | | | 3,369.27 | | | | | | 112,763.55 |
| Shoshone | 296,284.61 | 19,590.33 | 227.50 | 4,137.40 | 1,185.00 | 284.06 | 3,556.23 | | 5,593.01 | | 412.69 | | | | | 331,270.83 |
| Teton | 28,444.49 | 2,322.57 | 16.50 | | 228.00 | | | | | | | | | | | 31,011.56 |
| Twin Falls | 330,930.70 | 37,534.92 | 135.00 | 7,744.20 | 1,686.00 | 168.93 | | | | 121,863.28 | | | | | | 500,063.03 |
| Valley | 63,059.54 | 3,264.70 | 49.00 | .83 | 99.00 | | | | | | | | | | | 66,473.07 |
| Wash'ton | 112,343.78 | 7,763.80 | 85.00 | 1,030.65 | 279.00 | 12.75 | | | | | 2.50 | | | | | 121,517.48 |
| | \$5,823,747.44 | \$464,906.78 | \$ 3,825.50 | \$ 67,131.65 | \$ 23,314.00 | \$1,968.54 | \$5,036.01 | \$ 429.85 | \$ 57,767.49 | \$351,397.10 | \$ 2,163.71 | \$ 23,656.12 | \$ 30,500.00 | \$ 1,794.82 | \$ 168.20 | \$6,850,807.21 |

STATEMENT SHOWING TAXES DUE FROM COUNTIES
September 30, 1930

| County | State & County Licenses | Inheritance Tax | Spray Tax | River Survey |
|------------|-------------------------------|--------------------|--------------|-----------------|
| Ada | \$ 67.00 | \$ 319.79 | \$ 42.22 | \$ |
| Adams | 21.00 | | | |
| Bannock | 203.00 | 609.86 | | 3,086.76 |
| Bear Lake | 27.50 | | | |
| Benewah | 56.50 | | | |
| Bingham | 126.00 | | | |
| Blaine | 29.00 | | | |
| Boise | 7.50 | | | |
| Bonner | 70.00 | 10.75 | | |
| Bonneville | 74.50 | | | |
| Boundary | 34.00 | * 20.00 | | |
| Butte | 26.50 | | | |
| Camas | 19.50 | | | |
| Canyon | 74.00 | 117.07 | 1,133.04 | |
| Caribou | 18.50 | | | |
| Cassia | 31.50 | * 5.23 | | |
| Clark | 15.00 | | | |
| Clearwater | 19.00 | | | |
| Custer | 21.00 | | | |
| Elmore | 33.00 | | | |
| Franklin | 46.50 | | | |
| Fremont | 87.50 | | | |
| Gem | 39.00 | | 29.58 | |
| Gooding | 25.00 | | | |
| Idaho | 46.50 | * .01 | | |
| Jefferson | 40.00 | | 8.75 | |
| Jerome | 53.00 | | | |
| Kootenai | 55.50 | | 220.74 | |
| Latah | 58.50 | 203.86 | | |
| Lemhi | 22.50 | | | |
| Lewis | 45.00 | | | |
| Lincoln | 54.00 | | | |
| Madison | 37.00 | | | |
| Minidoka | 65.50 | 4.50 | | |
| Nez Perce | 116.00 | 131.05 | 987.42 | |
| Oneida | 30.50 | | | |
| Owyhee | 11.00 | | | |
| Payette | 36.00 | 131.59 | 440.95 | |
| Power | 31.00 | | | |
| Shoshone | 70.50 | | | |
| Teton | 27.00 | 74.03 | | |
| Twin Falls | 110.50 | * .01 | 674.20 | |
| Valley | 56.50 | | | |
| Washington | 50.00 | | 950.12 | |
| | \$ 2,188.50 | \$ 1,577.25 | \$ 4,487.02 | \$ 3,086.76 |

*Overpayment.

STATEMENT SHOWING TAXES DUE FROM COUNTIES
September 30, 1930
(Continued)

| Motor Vehicle Licenses | Motor Traffic Fines | 1929 State Tax | 1930 State Tax | Total |
|---------------------------|------------------------|-------------------|-------------------|-----------------|
| \$ * 79.90 | \$ * 277.26 | \$ | \$ 244,080.37 | \$ 244,152.22 |
| 39.94 | | | 28,436.16 | 28,497.10 |
| 706.68 | * 232.95 | | 180,485.13 | 184,858.48 |
| .04 | | | 54,231.42 | 54,258.96 |
| 263.92 | * 25.63 | | 55,346.72 | 55,641.51 |
| 622.35 | * 4.30 | | 104,630.40 | 105,374.45 |
| 46.90 | | | 39,269.42 | 39,345.32 |
| 59.97 | | | 20,445.27 | 20,512.74 |
| 781.64 | 7.00 | | 92,647.84 | 93,517.23 |
| .04 | * 3.00 | | 104,487.95 | 104,559.49 |
| 730.38 | * 27.64 | | 33,065.17 | 33,781.91 |
| 157.24 | | 2,000.00 | 16,644.11 | 18,827.85 |
| 481.82 | | | 19,960.57 | 20,461.89 |
| 710.56 | * 102.50 | | 149,601.59 | 151,533.76 |
| 82.05 | * 15.25 | | 28,679.83 | 28,765.13 |
| 247.04 | | | 59,276.39 | 59,549.70 |
| 63.61 | | | 23,656.74 | 23,735.35 |
| .40 | * 96.40 | | 59,788.45 | 59,711.45 |
| 50.50 | | | 24,037.65 | 24,109.15 |
| * .01 | * 6.50 | | 56,350.23 | 56,376.72 |
| 160.53 | * 3.78 | | 53,494.84 | 53,698.09 |
| 289.28 | * 2.55 | | 55,715.06 | 56,089.29 |
| 456.90 | * 55.00 | | 28,539.09 | 29,009.57 |
| 120.21 | .70 | | 49,514.71 | 49,660.62 |
| * .04 | * 23.17 | | 84,597.34 | 84,620.62 |
| 276.77 | * 28.80 | | 55,078.65 | 55,375.37 |
| * 182.97 | | | 51,221.50 | 51,091.53 |
| * .08 | * 415.55 | | 107,067.61 | 106,928.22 |
| 286.34 | * 136.21 | | 96,968.00 | 97,380.49 |
| * .01 | | | 31,015.06 | 31,037.55 |
| * .13 | * 45.40 | | 46,922.08 | 46,921.55 |
| 263.86 | * 2.50 | | 36,556.42 | 36,871.78 |
| 233.89 | * 33.75 | | 42,825.61 | 43,062.75 |
| * 50.35 | | | 47,561.63 | 47,581.28 |
| 606.94 | * 99.88 | | 115,568.30 | 117,309.83 |
| 323.64 | | | 32,860.21 | 33,214.35 |
| 33.00 | | | 34,714.36 | 34,758.36 |
| 350.22 | * 50.80 | | 38,759.05 | 39,667.01 |
| 295.22 | | | 52,433.37 | 52,759.59 |
| 180.68 | * 160.01 | | 147,318.14 | 147,409.31 |
| 1,519.03 | * 6.01 | 9,505.67 | 19,291.37 | 30,411.09 |
| .24 | * 113.80 | | 167,124.30 | 167,795.43 |
| 370.30 | 2.20 | | 31,410.13 | 31,839.13 |
| 264.58 | * 6.75 | | 54,422.04 | 55,679.99 |
| \$ 10,763.22 | \$ * 1,965.49 | \$ 11,505.67 | \$ 2,876,100.28 | \$ 2,907,743.21 |

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