

STATE OF IDAHO
OFFICE OF STATE AUDITOR
RECEIPTS CLASSIFIED BY SOURCE JANUARY 1, 1927, TO DECEMBER 31, 1928

DEPARTMENT	Total Receipts	REVENUE									NON-REVENUE					APPORTIONMENT		
		Taxes	Licenses and Permits	Charges for Services, Fees, Inheritance Taxes	Fines and Confiscations	Escheats	Grants and Donations from Federal Government	Rents	Interest	Miscellaneous Sales and Receipts	Total Revenue Receipts	Bonds and Treasury Notes Sold	Land and Timber Sold	Refund of Expense	Trust Receipts	Total Non-Revenue Receipts	General Fund	Endowment Special and Trust Funds
Adjutant General	\$ 1,005.01				\$ 29.00		\$ 193.55			\$ 408.96								
Agriculture, Department of	177,600.97		8,105.51	167,970.93						1,507.51								
American Falls Reservoir District	16,880.87	10,428.02																
Counties	6,195,118.57	5,306,632.61	305,584.27	75,183.87	880.19	12,617.24				1,246.26								
District Court	131.94																	
Education, Board of																		
Administration	12,325.87			570.00						11,755.87								
Albion Normal	21,819.06			15,298.78						272.72								
Deaf and Blind School	3,082.44			809.96						2,141.20								
Industrial Training School	60,131.17			47,047.04						12,148.83								
Lewiston Normal	23,067.11			20,239.82						1,986.96								
Southern Branch, University of Idaho	39,818.49			34,022.17						975.95								
University of Idaho	76.67							3,100.00										
Finance, Department of																		
Banking	24,499.20			24,457.20						2.00								
Blue Sky	3,744.74		1,067.00	2,555.08						122.66								
Insurance Director	510,578.45		97,827.00	412,741.70						9.75								
Fish and Game Department	392,540.13		355,039.30		15,136.80					22,225.16								
Hillsdale Irrigation District	13,400.00																	
Idaho Insane Asylum	9,247.47			1,238.07														
Industrial Accident Board	59,760.24			148.40		59,611.84				7,543.26								
Insurance Manager	726,215.35			725,988.04														
Land Department	1,599,194.04			8,760.34														
Law Enforcement, Department of																		
Athletics	13,536.00		200.00	13,336.00														
Motor Fuels	3,681,881.78	3,679,468.28																
Motor Vehicle	11,246.50		10,946.50															
Occupational License Registration	40,057.00		18,771.50	13,710.00						300.00								
Mountain Home Irrigation District	2,500.00																	
Penitentiary	90,296.42			1,002.75														
Public Investments	4,523,842.47			160.00						89,293.67								
Public Utilities	209.71			209.71														
Public Welfare, Department of																		
Administration	1,047.50			672.50	375.00													
Lava Hot Springs	32,685.90			32,685.90														
Northern Idaho Sanitarium	2,832.48			2,080.96														
Soldiers' Home	2,752.54																	
State School and Colony	8,868.31			1,672.00														
Public Works, Department of																		
Administration	112.89																	
Heyburn Park	2,755.97		1,857.00							112.89								
State Highway	3,835,901.69			1,500,787.76						632.31								
Reclamation	23,592.32		14,775.84	366.38						18,444.51								
Secretary of State	232,417.44	219,431.79		12,980.90														
Sheep Commission	4,921.46			4,366.81														
Southern Idaho Demonstration Farm	615.44																	
Sunnyside Irrigation District	12,305.49																	
Supreme Court	13,564.38			6,695.96														
Superintendent of Public Instruction	9.55																	
Treasurer	2,544,155.17			12,583.36														
United States Government—																		
Five Per Cent Public Land Sales	759.05																	
Mineral Leasing Act	1,667.09																	
National Forest Reserve	306,009.06																	
Sheppard-Towner	12,310.23																	
Soldiers' Home	17,070.00																	
Vocational Education	67,780.88																	
Vocational Rehabilitation	8,506.78																	
Federal Water Power Act	932.14																	
Soldiers' Memorial	1,000.00																	
Veterans' Welfare	100.77																	
TOTALS	\$25,388,532.20	\$9,215,960.70	\$814,173.92	\$3,140,342.39	\$16,420.99	\$72,229.08	\$2,729,919.11	\$362,531.63	\$1,657,612.99	\$183,252.86	\$18,192,443.67	\$2,353,000.00	\$833,456.71	\$53,860.50	\$3,955,771.32	\$7,196,088.53	\$7,053,902.52	\$18,334,629.68

STATE OF IDAHO
OFFICE OF STATE AUDITOR

DISBURSEMENTS CLASSIFIED BY OBJECT, JANUARY 1, 1927, TO DECEMBER 31, 1928, FROM GENERAL FUND

DEPARTMENTS AND INSTITUTIONS	Total Disbursements	Personal Services	Services Other Than Personal	Materials	Supplies	Equipment	Structural and Non-Structural Improvements	Land	Payments Debts and Refunds	Fixed Charges and Contributions	Relief	Losses and Contingencies	Appropriated	Expended	Balance	Per Cent Expended
Adjutant General.....	\$ 45,979.00	\$ 14,079.00	\$ 6,739.73	\$.....	\$ 2,301.21	\$ 1,621.60	\$ 286.30	\$.....	\$1,013.78	\$ 19,904.18	\$.....	\$33.20	\$ 46,000.00	\$ 45,979.00	\$ 21.00	99.95
Agriculture—Administration	30,118.68	23,152.00	5,533.18		534.42	579.10				319.98			30,940.00	30,118.68	821.32	97.35
Animal Industry.....	32,568.70	21,810.70	8,442.68		943.41	795.27				576.64			35,345.00	32,568.70	2,776.30	92.15
Dairy Director.....	11,254.95	7,080.00	2,653.06		52.84	1,357.75				111.30			12,000.00	11,254.95	745.05	93.79
Fairs, Pure Seed Show.....	9,507.57		2,242.60		372.22					6,892.75			10,000.00	9,507.57	492.43	95.08
Infected Black Currants.....	70.00								70.00				500.00	70.00	430.00	14.00
Livestock Disease Control.....	450.12		447.07		3.05								5,000.00	450.12	4,549.88	9.00
Plant Industry.....	39,716.65	28,003.88	9,138.01		255.97	1,445.55				873.24			40,000.00	39,716.65	283.35	99.29
Weights and Measures.....	12,803.27	9,000.00	3,656.60		6.88	5.00				134.99			13,000.00	12,803.27	196.73	98.49
White Pine Blister.....	3,395.56		2,534.32		270.24	591.00							3,500.00	3,395.56	104.44	97.02
*Albion Normal School.....	233,963.11	159,721.53	17,654.10		22,572.91	10,998.70	22,445.09		40.48	5,530.30			240,363.06	233,963.11	1,399.95	99.42
Attorney General.....	48,194.28	41,291.16	3,089.90		895.54	2,355.27				62.41			52,835.00	48,194.28	4,640.72	91.22
Gas Tax Investigation.....	953.54	763.02	190.52										2,500.00	953.54	1,546.46	38.14
Auditor.....	37,282.53	32,707.76	3,602.62		688.94	241.07				22.14			38,870.00	37,282.53	1,607.47	95.86
Board of Education—Administration	33,952.84	24,147.50	8,960.56		495.25	296.10				53.43			35,622.00	33,952.84	1,669.16	95.20
Honorarium.....	900.00	900.00											1,000.00	900.00	100.00	90.00
Certification of Teachers.....	8,824.34	7,394.36	1,200.69		77.56	146.98				4.75			12,910.00	8,824.34	4,085.66	68.35
Board of Eugenics.....	541.55	118.36	310.31		43.88	69.00							4,500.00	541.55	3,958.45	12.03
Board of Equalization.....	2,052.58		1,996.92		45.66					10.00			2,520.00	2,052.58	467.42	81.45
Board of Publicity.....	27,669.15	3,125.00	23,740.01		630.62	24.02				149.50			30,000.00	27,669.15	2,330.85	92.23
Bureau of Mines and Geology—U. S. Bureau	10,992.05	6,718.70	2,346.89		1,147.39	746.07				33.00			11,500.00	10,992.05	507.95	95.58
U. S. G. S. Cooperation.....	9,831.58	3,571.32	5,528.29		633.97	95.00				3.00			11,500.00	9,831.58	1,668.42	85.49
Mineral Resource Investigation.....	12,497.60	7,596.90	4,190.71		418.45	291.54							12,500.00	12,497.60	2.40	99.99
Bureau of Budget.....	9,801.11	9,314.23	417.85		51.73	5.30				12.00			14,175.00	9,801.11	4,373.89	69.14
Bureau of Public Accounts.....	16,349.62	15,240.00	889.56		128.09	67.70				24.27			17,040.00	16,349.62	690.38	95.95
Children's Home Finding & Aid Society.....	17,455.00	17,455.00											17,700.00	17,455.00	245.00	98.62
Commission on Uniform State Laws.....	502.79		490.79			12.00							600.00	502.79	97.21	83.80
Maintenance of National Conference.....	400.00									400.00			400.00	400.00		100.00
*Deaf and Blind School.....	163,645.64	77,268.46	11,597.84		36,890.60	12,079.13	23,550.04		80.39	2,179.18			164,324.44	163,645.64	678.80	99.59
District Court.....	222,484.74	198,807.52	23,520.46							156.76			237,131.94	222,484.74	14,647.20	93.82
Elmore-Owyhee County Bridge.....	15,000.00						15,000.00						15,000.00	15,000.00		100.00
Finance—Banking.....	45,535.21	29,785.30	13,964.73		445.80	109.00				1,230.38			51,825.00	45,535.21	6,289.79	87.86
*Blue Sky Bureau.....	11,669.01	8,382.43	1,352.43		41.30	1,659.60				233.25			14,649.74	11,669.01	2,980.73	79.65
Insurance Director.....	27,728.36	18,092.90	7,058.87		583.59	1,639.92				353.08			29,060.00	27,728.36	1,331.64	95.42
G. A. R.....	2,779.78	1,800.00	784.51		29.85	103.95				61.47			2,900.00	2,779.78	120.22	95.85
Governor.....	23,334.26	21,150.00	1,759.83		119.21	76.53				228.69			25,325.00	23,334.26	1,990.74	92.14
Travel Expense.....	1,270.85		1,270.85										2,000.00	1,270.85	729.15	63.54
Law Enforcement Emergency.....	5,464.66	4,000.00	1,458.31		.25					6.10			10,000.00	5,464.66	4,535.34	54.65
Lieutenant Governor.....	591.35	369.63	221.72										1,000.00	591.35	408.65	59.14
Historical Society.....	8,812.12	5,730.68	1,228.37		70.44	1,763.95				18.68			9,575.75	8,812.12	763.63	92.03
Idaho-Wyoming Boundary Commission.....	259.56		259.56										1,000.00	259.56	740.44	25.96
*Idaho Insane Asylum.....	163,455.72	62,629.45	13,865.81		63,993.89	9,385.54	5,549.63			8,031.40			163,978.31	163,455.72	522.59	99.68
Irrigation Assessments.....	889.78									889.78			889.78	889.78		100.00
*Idaho Industrial Training School.....	279,952.55	97,775.65	15,797.52	1,794.60	123,732.87	25,584.41	6,085.58		175.00	9,006.92			299,894.03	279,952.55	19,941.48	93.35
Insane and Feeble Minded Expense.....	287.85		287.85										1,878.85	287.85	1,590.23	15.33
Land Department—Administration.....	60,345.64	40,291.92	15,893.48		763.73	2,466.90				929.61			63,550.00	60,345.64	3,204.36	94.96
Special Cruising.....	14,446.49	9,869.99	4,163.78		373.02	39.70							17,050.00	14,446.49	2,603.51	84.73
Timber Fire Protection.....	99,270.77	10,819.32	3,984.26		147.00	1,105.00				83,215.19			100,000.00	99,270.77	729.23	99.27
Law Enforcement Commission.....													5,400.00		5,400.00	
*Lewiston Normal School.....	262,427.57	184,991.19	16,985.54		12,761.37	19,633.40	22,205.96	4,193.75		1,656.36			262,978.21	262,427.57	550.64	99.79
Legislature.....	83,166.54	55,034.00	25,878.31		1,150.23	769.20				334.80			83,230.00	83,166.54	63.46	99.92
Mine Inspector.....	20,526.23	11,623.60	8,570.31		142.93	165.03				24.36			20,657.50	20,526.23	131.27	99.36

STATE OF IDAHO
OFFICE OF STATE AUDITOR
DISBURSEMENTS CLASSIFIED BY OBJECT, JANUARY 1, 1927, TO DECEMBER 31, 1928, FROM GENERAL FUND (CONTINUED)

DEPARTMENTS AND INSTITUTIONS	Total Disbursements	Personal Services	Services Other Than Personal	Materials	Supplies	Equipment	Structural and Non-Improvements	Land	Payments Debts and Refunds	Fixed Charges and Contributions	Relief	Losses and Contingencies	Appropriated	Expended	Balance	Per Cent Expended
Mineral Exhibit.....	185.74		111.70			74.04							250.00	185.74	64.26	74.30
*Northern Idaho Sanitarium.....	117,653.80	50,851.27	9,973.58		39,263.72	10,603.84	5,888.45			1,072.94			136,619.22	117,653.80	18,965.42	86.12
Official Bonds.....	5,926.23									5,926.23			6,000.00	5,926.23	73.77	98.77
*Penitentiary.....	175,367.73	41,555.02	23,499.13	291.09	100,195.13	5,248.34	134.14		200.00	4,244.88			177,384.79	175,367.73	2,017.06	98.86
Public Investments Department.....	32,361.77	24,726.61	6,299.89		322.08	276.73				736.46			35,730.80	32,361.77	3,369.03	90.57
Public Utilities Commission—Administration.....	68,190.10	53,304.40	11,956.82		1,072.79	904.91				951.18			69,784.40	68,190.10	1,594.30	97.72
Rate Making.....	4,410.61	2,315.00	2,050.11		15.75					29.75			5,000.00	4,410.61	589.39	88.21
Railroad Valuation.....	2,101.77	1,500.00	401.77							200.00			5,900.00	2,101.77	3,798.23	35.62
Public Welfare—Administration.....	59,795.95	44,556.80	10,222.61		3,695.55	1,238.72				82.27			66,145.00	59,795.95	6,349.05	90.40
Child Hygiene.....	4,882.71	2,594.35	2,169.09		84.00	32.50				2.77			5,000.00	4,882.71	117.29	97.65
V. D. Control.....	2,037.36		37.50		1,999.86								2,200.00	2,037.36	162.64	92.61
Public Works—Administration.....	17,569.46	15,151.38	1,670.49		441.70	225.06				80.83			17,688.80	17,569.46	119.34	99.33
Superintendent of Construction.....	5,500.00	5,500.00											5,500.00	5,500.00		100.00
Capitol Maintenance.....	88,135.03	44,524.25	25,584.76		12,775.39	1,182.59	806.00			3,262.04			91,390.00	88,135.03	3,254.97	96.44
Heyburn Park.....	10,951.99	3,594.10	226.06		138.60		6,935.60			57.63			10,960.00	10,951.99	8.01	99.93
Purchasing Agent.....	11,068.80	8,840.00	1,702.07		334.38	192.35							11,980.00	11,068.80	911.20	92.39
Reclamation—Administration.....	59,933.84	41,997.58	15,441.90		730.49	1,419.30				344.57			65,070.00	59,933.84	5,136.16	92.11
Carey Act Relief.....	627.36								627.36				21,938.65	627.36	21,311.29	2.86
Investigation Water Resources, Clarks Fork.....	4,900.12	1,583.57	3,243.45		73.10								20,000.00	4,900.12	15,099.88	24.50
U. S. Geological Survey Cooperation.....	29,852.55	20,720.24	6,035.32		1,216.53	1,851.26				29.20			30,000.00	29,852.55	147.45	99.51
Secretary of State.....	34,576.22	23,132.05	10,736.13		583.74	90.29				34.01			35,045.00	34,576.22	468.78	98.66
Printing Session Laws.....	18,649.41		18,649.41										20,200.00	18,649.41	1,550.59	92.32
License Bureau.....	27,472.93	17,720.00	8,609.35		476.79	133.79			5.00	528.00			27,485.00	27,472.93	12.07	99.96
Motor Vehicle Bureau.....	62,691.12	16,902.64	42,559.29		2,097.60	874.48				257.11			62,810.00	62,691.12	118.88	99.81
Snake River Wagon Bridge.....	2,666.08						2,666.08						2,666.08	2,666.08		100.00
*Soldiers' Home.....	46,194.73	16,576.44	3,553.38		21,281.55	1,966.76	1,542.30			1,274.30			49,207.92	46,194.73	3,013.19	93.88
Soldiers' Memorial.....	6,000.00									6,000.00			35,336.58	6,000.00	29,336.58	16.98
Southern Idaho Demonstration Farm.....	15,286.84	2,993.70	732.89		845.41	2,705.09	7,933.75			76.00			15,286.84	15,286.84		100.00
State Institutions' Improvement Bond Expense.....	166.04		78.56		87.48								750.00	166.04	583.96	22.14
*State School and Colony.....	141,807.89	49,771.91	5,362.85		39,883.40	10,958.72	26,879.52	3,900.00		5,051.49			162,172.16	141,807.89	20,364.27	87.44
Steunenberg, Eva B.....	1,100.00										1,100.00		1,200.00	1,100.00	100.00	91.67
Steunenberg Memorial.....	15,000.00									15,000.00			15,000.00	15,000.00		100.00
Superintendent Public Instruction.....	21,012.95	12,876.32	7,542.68		494.80	76.20				22.95			21,676.55	21,012.95	663.60	96.94
Supreme Court.....	88,336.97	83,244.49	3,776.85		906.70	289.53				119.40			91,711.32	88,336.97	3,374.35	96.32
Contingent.....	175.30	105.30				70.00				1,000.00			1,000.00	175.30	824.70	17.53
Law Libraries.....	14,046.01	6,833.27	2,141.15		425.98	2,910.31				1,735.30			14,087.00	14,046.01	40.99	99.71
Teton Experiment Station.....													6,000.00		6,000.00	
Traveling Library.....	13,897.00	8,775.00	628.70		99.76	4,382.71				10.83			14,482.00	13,897.00	585.00	95.96
Treasurer.....	25,361.78	22,880.70	1,409.46		883.59	43.75				144.28			26,092.50	25,361.78	730.72	97.20
Bond and Treasury Note Expense.....	440.00		440.00										440.00	440.00		100.00
University of Idaho—Maintenance.....	1,424,743.42	956,391.67	128,246.79		152,871.08	109,904.39	54,681.04		8.87	22,639.58			1,426,101.67	1,424,743.42	1,358.25	99.90
Agricultural Experiment Stations.....	49,920.00	27,720.00	4,521.12		8,561.38	2,872.07	1,518.90	2,005.40		2,721.13			49,920.00	49,920.00		100.00
Pure Seed.....	9,923.77	8,083.77	829.30		205.95	69.75				735.00			10,000.00	9,923.77	76.23	99.24
Rodent Control.....	8,673.90	1,974.74	3,761.95		1,710.66	1,206.55				20.00			10,000.00	8,673.90	1,326.10	86.74
*Southern Branch.....	426,080.10	254,074.09	20,247.60		28,157.71	28,405.79	88,107.25			7,087.66			466,832.74	426,080.10	40,752.64	91.27
Veterans' Welfare Commission.....	48,410.23	12,722.00	1,162.56		78.92	102.75				34,344.00			60,308.87	48,410.23	11,898.64	80.27
Vocational Education.....	22,122.82	8,420.00	3,937.81		484.36	145.75				9,134.90			25,000.00	22,122.82	2,877.18	88.49
Vocational Rehabilitation.....	8,436.79	2,620.00	466.79		34.32	137.44				5,178.24			10,000.00	8,436.79	1,563.21	84.37
Relief and Deficiency Appropriations.....	122,358.47										122,358.47		122,358.47	122,358.47		100.00
TOTAL OUT OF GENERAL FUND.....	\$5,533,356.54	\$3,168,745.12	\$675,922.18	\$2,085.69	\$696,346.36	\$289,421.04	\$292,215.63	\$10,099.15	\$2,220.88	\$272,808.82	\$123,458.47	\$33.20	\$5,853,830.20	\$5,533,356.54	\$320,473.66	94.53

NOTE: Eleven appropriation accounts are subject to change through the addition of Receipts or reduction because of available Interest money and Federal Aid. They are marked with a star (*).

STATE OF IDAHO
OFFICE OF STATE AUDITOR
DISBURSEMENTS CLASSIFIED BY OBJECT, JANUARY 1, 1927, TO DECEMBER 31, 1928
FROM SPECIAL FUNDS

FUND	Total	Personal Services	Services Other Than Personal	Materials	Supplies	Equipment	Structural and Non-Structural Improvements	Land	Payment of Debts and Refunds	Fixed Charges and Contributions	Special Relief	Trust and Agency Accounts	Appropriated	Expended	Balance	Percent Expended
Adjutant General's Contingent	\$ 245.04	\$ 61.12	\$ 128.92	\$.....	\$.....	\$.....	\$.....	\$.....	\$ 50.00	\$ 5.00	\$.....	\$.....	\$.....	\$.....	\$.....	.....
Agricultural Inspection	164,672.45	102,614.64	49,294.85	.....	1,753.24	6,629.10	51.55	.....	2,991.50	1,337.57	.....	.....	.....	.....	.....	.....
Athletic	16,902.47	4,516.67	2,211.25	.....	17.95	10,062.89	.....	.....	.....	93.71	.....	.....	.....	.....	.....	.....
Bar Commission	6,434.07	2,163.59	4,029.02	.....	66.26	.....	.....	.....	5.00	170.20	.....	.....	.....	.....	.....	.....
Carey Act Trust	92.10	.....	.....	.....	.....	.....	.....	.....	92.10	.....	.....	.....	.....	.....	.....	.....
Chamberlain-Kahn	25.88	.....	.....	.....	25.88	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Educational Institutions Improvement 1923-24	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Albion Normal School	668.61	191.61	.....	.....	300.00	.....	177.00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lewiston Normal School	607.57	.....	250.56	.....	.....	357.01	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Southern Branch University of Idaho	729.24	.....	83.32	.....	.....	.....	645.92	.....	.....	.....	.....	.....	.....	.....	.....	.....
Educational Institutions Improvement 1925-26	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Albion Normal School	441.99	.....	48.01	.....	140.54	.....	253.44	.....	.....	.....	.....	.....	.....	.....	.....	.....
Southern Branch University of Idaho	60.59	.....	26.93	.....	.....	.....	33.66	.....	.....	.....	.....	.....	.....	.....	.....	.....
University of Idaho	1,019.22	250.00	484.22	.....	.....	.....	285.00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Endowments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Agricultural College	233,745.73	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	233,745.73	.....	.....	.....	.....
Charitable Institutions	447,829.61	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	447,829.61	.....	.....	.....	.....
Insane Asylum	44,601.05	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	44,601.05	.....	.....	.....	.....
Normal School	193,102.28	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	193,102.28	.....	.....	.....	.....
Penitentiary	114,608.59	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	114,608.59	.....	.....	.....	.....
Public School	2,304,776.32	.....	.....	.....	.....	.....	.....	.....	128.30	.....	.....	2,304,648.02	.....	.....	.....	.....
School of Science	259,689.21	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	259,689.21	.....	.....	.....	.....
University of Idaho	301,560.06	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	301,560.06	.....	.....	.....	.....
Public Building (Expendable)	1,901.46	.....	78.61	.....	16.18	.....	1,792.65	.....	14.02	.....	.....	.....	.....	.....	.....	.....
Farm Mortgage	230,317.02	334.00	7,195.16	.....	.....	.....	.....	.....	150.00	222,637.86	.....	.....	.....	.....	.....	.....
Fish and Game	344,866.90	201,040.99	75,656.62	.....	43,495.59	9,538.83	2,229.51	250.00	9,980.96	2,674.40	.....	.....	.....	.....	.....	.....
Forest Protection	129,296.49	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Game Warden's Predatory Animal	9,960.95	9,197.42	699.94	.....	63.59	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gem Irrigation District	98,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	98,000.00	.....	.....	.....	.....	.....
Heyburn Park	2,492.18	1,079.90	209.69	.....	138.61	402.55	500.05	.....	29.64	131.74	.....	.....	.....	.....	.....	.....
Idaho State Institutions Improvement 1927-28	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Albion Normal School	89,525.52	100.00	3,123.35	.....	166.38	.....	86,086.06	.....	49.73	.....	.....	.....	.....	.....	.....	.....
Northern Idaho Sanitarium	3,201.59	120.00	198.06	.....	.....	.....	2,883.53	.....	.....	.....	.....	.....	.....	.....	.....	.....
Penitentiary	88,400.88	9,375.72	582.04	.....	8,518.20	4,181.38	65,738.75	.....	4.79	.....	.....	.....	.....	.....	.....	.....
Southern Branch University of Idaho	49,121.37	.....	28.58	.....	.....	.....	49,092.79	.....	.....	.....	.....	.....	.....	.....	.....	.....
University of Idaho	74,704.32	.....	2,682.79	.....	.....	8,393.00	63,628.53	.....	.....	.....	.....	.....	.....	.....	.....	.....
Industrial Administration	47,545.61	36,661.66	8,888.43	.....	1,081.06	733.81	.....	.....	.....	180.65	.....	.....	48,080.05	47,545.61	534.44	98.89
Interest (From Endowment Funds)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Agricultural College	72,890.42	.....	.....	.....	.....	.....	.....	.....	89.22	.....	.....	72,801.20	.....	.....	.....	.....
Albion Normal School	40,856.95	8,397.99	7,189.96	.....	6,144.36	6,922.66	9,393.70	.....	.....	2,808.28	.....	.....	.....	.....	.....	.....
Charitable Institutions	403.09	.....	.....	.....	.....	.....	.....	.....	403.09	.....	.....	.....	.....	.....	.....	.....
Deaf and Blind School	1,412.38	.....	311.03	.....	1,033.10	68.25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Idaho Industrial Training School	29,920.54	4,076.95	1,817.21	.....	19,410.59	4,123.98	304.25	.....	25.00	157.56	.....	.....	.....	.....	.....	.....
Insane Asylum	31,659.49	10,215.40	1,785.62	.....	17,551.91	1,645.06	.....	.....	22.23	439.27	.....	.....	.....	.....	.....	.....
Lewiston Normal School	54,179.84	12,496.53	17,757.24	.....	17,399.77	2,929.26	1,220.60	.....	.....	2,376.44	.....	.....	.....	.....	.....	.....
Normal School	15.49	.....	.....	.....	.....	.....	.....	.....	15.49	.....	.....	.....	.....	.....	.....	.....
Northern Idaho Sanitarium	31,385.54	12,070.20	2,796.97	.....	12,422.68	2,943.41	670.35	.....	.....	481.93	.....	.....	.....	.....	.....	.....

(Continued on Next Page)

STATE OF IDAHO
OFFICE OF STATE AUDITOR
DISBURSEMENTS CLASSIFIED BY OBJECT, JANUARY 1, 1927, TO DECEMBER 31, 1928
FROM SPECIAL FUNDS (CONTINUED)

FUND	Total	Personal Service	Services Other Than Personal	Materials	Supplies	Equipment	Structural and Non-Structural Improvements	Land	Payment of Debts and Refunds	Fixed Charges and Contributions	Special Relief	Trust and Agency Accounts	Appropriated	Expended	Balance	Percent Expended
Penitentiary	53,512.73	12,937.40	9,101.19	241.16	27,731.44	1,273.28			50.00	2,178.26		1,225,894.31				
Public School	1,229,698.86								3,804.55			55,622.88				
School of Science	55,622.88									713.40						
Soldiers' Home	19,175.66	5,896.28	1,041.52		9,381.83	1,761.63	381.00			1,657.18						
Southern Branch University of Idaho	42,822.57	18,221.78	3,689.12		9,874.49	4,755.82	4,624.18		1,178.55			88,596.60				
University of Idaho	89,775.15									888.47			33,529.32	29,809.63	3,719.69	88.91
Lava Hot Springs	29,809.63	16,033.08	5,845.78		3,093.38	3,112.35	836.57				661.54					
Lava Hot Springs (Relief)	661.54											9,559.92				
Loan Expense	9,559.92											136,303.21				
National Forest Reserve	136,303.21									43.50						
Penitentiary Improvement	22,978.56		205.42		3,767.30	12,876.22	6,086.12									
Penitentiary Library	1,286.75		36.50		112.00	1,138.25						1,656.48				
Pest Abatement	1,656.48															
Predatory Animal	34,053.90	1,600.00	32,453.90								146.25					
Sheep Inspection	39,304.22	29,326.00	9,754.67		72.30	5.00					8.81					
Sheppard-Towner	15,242.06	10,458.65	3,954.67		53.58	766.35					295.50					
Soldiers' Home Federal Aid	17,078.33	7,464.65	658.40		6,773.63	1,861.55	24.60				112.69					
Southern Idaho Demonstration Farm	633.64		64.43		456.52							265.79				
State Asylum and Sanitarium	265.79															
State Highway	7,823,825.03	1,503,980.72	640,700.99		215,344.62	309,117.28	4,875,729.24	8,783.75	225,623.33	44,545.10						
State Institutions Improvement 1921-22					15.82								74,959.87	73,595.26	1,364.61	98.18
Northern Idaho Sanitarium	15.82															
State Insurance—Administration	73,595.26	53,756.18	14,457.64		1,194.18	2,552.16				1,635.10						
Compensation Awards	619,935.75								619,935.75			386,801.16				
Purchase of Investments	386,801.16															
State Land Assessments	850.67										850.67					
State Land Water Maintenance	5,042.00		5.00				315.00				4,722.00					
State Law Libraries	9,862.27	185.22	15.00			9,662.05					52.50					
State Predatory Animal	26,768.75	925.00	25,253.84		335.41	202.00										
Suspense Funds																
Auto Transportation Tax	1,361.00								1,361.00							
Escheat	4,883.86								4,883.86							
Finance	11.00								11.00							
Land Commissioner	12,051.66								12,051.66							
Law Enforcement	745.00								745.00							
Penitentiary Shirt Factory	10,350.55	6,643.06	3,707.49													
Penitentiary Shoe Factory	62.20		62.20													
Public Investments	526.81								526.81							
Reclamation	40.00								40.00							
Treasurer's Cancelled Checks	215.65								215.65							
Teachers Registration	479.69	400.76	78.93						6,615.56							
Tuberculosis Eradication Indemnity	6,615.56											58,229.81				
Vocational Education	71,700.66	9,161.32	4,225.72		83.81							4,517.50				
Vocational Rehabilitation	8,857.84	2,823.33	1,441.76		75.25											
TOTALS	\$16,387,910.18	\$2,094,777.82	\$944,312.55	\$241.16	\$408,111.45	\$408,020.13	\$5,172,984.05	\$9,033.75	\$891,093.79	\$354,091.35	\$98,661.54	\$6,006,582.59	\$156,569.24	\$150,950.50	\$5,618.74	96.41

**STATE OF IDAHO
OFFICE OF STATE AUDITOR**

UNIVERSITY REGENTS FUNDS—RECEIPTS CLASSIFIED BY SOURCE, AS SHOWN BY DUPLICATE REMITTANCE FORMS FILED WITH
STATE AUDITOR BETWEEN JULY 20, 1927, AND DECEMBER 31, 1928, ADDED TO FIGURES FURNISHED BY
THE UNIVERSITY BURSAR FOR THE PERIOD BETWEEN JANUARY 1, 1927, AND JULY 20, 1927

NAME OF FUND	Total Receipts	Fees and Service Charges	Contributions and Fire Ins.	Grants From U. S. Government	Rent	Interest on Bank Deposits	Sales	Tuition	Refunds	Endowment Interest Earnings
Adams	\$ 30,000.00	\$.	\$.	\$ 30,000.00	\$.	\$.	\$.	\$.	\$.	\$.
Hatch	30,000.00			30,000.00						
Purnell	80,000.00			80,000.00						
Federal Smith Lever	69,910.28			69,910.28						
Federal Supplementary Extension	16,662.21			16,662.21						
Agricultural College	64,090.71					904.06			92.77	63,093.88
School of Science	50,537.29					360.74				50,176.55
University	82,427.06					517.21				81,909.85
Morrill	100,000.00			100,000.00						
Capper Ketcham	10,000.00			10,000.00						
Local	232,141.38	121,784.95	3,915.60	300.00	1,000.94	2,648.04	84,342.71	10,288.40	7,860.74	
Local Station	8,672.22	52.50				528.55	8,056.36		34.81	
Local Smith Lever	34,194.05	33,236.33				851.63	81.53		24.56	
Student Welfare	22,629.64	17,971.18			4,288.00	262.96			107.50	
Dormitory	36,438.00	29,035.16			7,300.00	52.84				
Memorial and Armory	27,607.58	19,481.00	505.75			120.83		7,500.00		
TOTALS	\$395,310.42	\$221,611.12	\$4,421.35	\$336,872.49	\$12,588.94	\$6,246.86	\$92,480.60	\$17,788.40	\$8,120.38	\$195,180.28

UNIVERSITY REGENTS FUNDS—DISBURSEMENTS AS SHOWN BY DUPLICATE CLAIM VOUCHERS FILED WITH STATE AUDITOR
BETWEEN JULY 20, 1927, AND DECEMBER 31, 1928, ADDED TO FIGURES FURNISHED BY THE UNIVERSITY
BURSAR FOR THE PERIOD BETWEEN JANUARY 1, 1927, AND JULY 20, 1927

FUND	Total Disbursements	Personal Services	Services Other Than Personal	Supplies	Equipment	Structural and Non-Structural Improvements	Land	Payment Debts and Refunds	Fixed Charges and Contributions
Adams	\$ 29,991.18	\$ 26,251.34	\$ 868.40	\$ 2,788.45	\$ 82.99	\$.	\$.	\$.	\$.
Hatch	30,284.91	27,380.96	1,227.15	1,643.07	28.73				5.00
Purnell	76,419.44	54,122.85	15,249.94	2,378.64	4,660.51				7.50
Morrill	100,000.00	100,000.00							
Federal Smith Lever	63,611.39	44,901.37	17,795.45	881.84	32.73				
Federal Supplementary Extension	15,059.20	15,059.20							
Agricultural College	64,713.08	25,961.15	4,824.75	30,850.24	2,934.98				141.96
School of Science	50,741.46	15,596.55	11,858.41	12,052.48	10,841.32				392.70
University	80,403.37	23,007.63	20,887.47	30,971.67	4,473.23	120.60			942.77
Local	213,449.87	70,121.96	45,560.35	25,868.71	24,674.47	16,728.29	15,896.67	131.45	14,467.97
Local Station	8,504.40	2,891.79	2,123.25	2,474.65	1,010.71				4.00
Local Smith Lever	35,170.46	14,055.99	15,934.70	3,758.28	1,238.82			35.76	146.91
Welfare	22,535.51		300.00	107.50			15,000.00		7,128.01
Dormitory	36,446.47					7,000.00	2,500.00		26,946.47
Armory	20,700.00		450.00						20,250.00
Capper Ketcham	3,036.91	931.84	1,737.87	174.40	3.30				189.50
TOTALS	\$851,067.65	\$420,282.63	\$138,817.74	\$113,949.93	\$49,981.79	\$23,848.89	\$33,396.67	\$167.21	\$70,622.79

NOTE: The report of the University Bursar covering Regents' Fund operations for above period will show greater Receipts and Disbursements than the above, due to vouchers and remittances not reaching State Auditor's office by December 31, 1928.