

Thomas J. Kelly

STATE OF IDAHO

Report of State Auditor

TO THE

Twenty-fifth Legislature



Receipts and Disbursements

Jan. 1, 1937 - Dec. 31, 1938

CALVIN E. WRIGHT
STATE AUDITOR

STATE OF IDAHO

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CALVIN E. WRIGHT
STATE AUDITOR

STATE OF IDAHO
OFFICE OF STATE AUDITOR
BOISE

LETTER OF TRANSMITTAL

TO THE LEGISLATURE OF THE STATE OF IDAHO
CONVENED IN TWENTY-FIFTH SESSION,
State House.

Gentlemen:

In compliance with Section 65-1005, Idaho Code Annotated, I submit herewith the supplemental report of this office covering the period January 1, 1937, to and including December 31, 1938.

Yours very truly,

CALVIN E. WRIGHT,
State Auditor.

STATE AUDITOR'S RECONCILIATION WITH STATE
TREASURERS' ACCOUNT FOR THE PERIOD
JANUARY 1, 1937, TO DECEMBER 31, 1938

TREASURER'S BALANCE JANUARY 1, 1937.....	\$ 4,594,175.92	
RECEIPTS:		
Cash.....	\$55,000,310.21	
Less Returned Checks.....	9,803.15	54,990,507.06
TOTAL AVAILABLE CASH.....		\$59,584,682.98
DISBURSEMENTS:		
Sight Drafts—		
Federal:		
Geo. Dean.....	\$ 85,140.94	
Geo. Ellzey.....	16,756.62	
Vocational Education.....	74,194.80	
Vocational Rehabilitation.....	20,007.17	\$ 196,099.53
Industrial Special Indemnity.....		883.71
Revolving Funds.....		6,578,050.36
Interest on Daily Bank Balances Paid:		
U.S. Government:		
Vocational Education.....	76.22	
Geo. Ellzey.....	74.89	
Vocational Rehabilitation.....	29.42	
Unemployment Compensation.....	127.96	308.49
Debentures:		
Public School.....	\$ 10,264.06	
State Hospital South.....	5,000.00	15,264.06
Bonds and Notes Paid:		
General Interest and Sinking.....	\$ 708,000.00	
Public Building Interest and Sinking.....	230,000.00	
State Highway, Third Issue.....	39,000.00	
Liquor Control.....	50,000.00	1,027,000.00
Interest on Bonds and Notes:		
General Interest and Sinking.....	\$ 104,883.25	
Public Building Interest and Sinking.....	34,123.75	
State Highway, Third Issue.....	3,728.75	
Liquor Control.....	750.00	143,485.75
Trust Accounts:		
Miscellaneous Payments—		
American Falls Reservoir District.....	\$ 817,327.98	
Hillsdale Irrigation District.....	69,331.42	
Unemployment Compensation:		
Suspense.....	195,660.16	
Trust.....	3,354,690.43	
Industrial Special Indemnity.....	25,610.52	4,463,120.51
WARRANTS PAID.....		43,481,204.72
TOTAL DISBURSEMENTS.....		\$55,905,417.13
TREASURER'S CASH BALANCE DEC. 31, 1938.....	\$ 3,679,265.85	
Less Outstanding Warrants.....	596,621.56	
AUDITOR'S CASH BALANCE DEC. 31, 1938.....		\$ 3,082,644.29 ✓
TREASURER'S BALANCE JANUARY 1, 1937.....	\$ 4,594,175.92	
Less Outstanding Warrants.....	252,127.94	
AUDITOR'S CASH BALANCE JANUARY 1, 1937.....		4,342,047.98
DECREASE IN CASH BALANCE SINCE JAN. 1, 1937.....		\$ 1,259,403.69

CONSOLIDATED STATEMENT
CASH RECEIPTS AND DISBURSEMENTS
JANUARY 1, 1937—DECEMBER 31, 1938

AUDITOR'S CASH BALANCE JAN. 1, 1937:

General Fund.....	\$ 854,448.21	
Special Funds.....	3,487,599.77	\$ 4,342,047.98

RECEIPTS:

Taxes—		
Athletic Tax.....	\$ 3,275.67	
Beer Tax.....	469,644.69	
Contractors' License Tax.....	33,730.50	
Corporation Tax.....	158,488.30	
Express Company Tax.....	2,689.65	
Fruit and Vegetable Adv. Tax.....	128,860.69	
Income Tax.....	4,168,144.26	
Inheritance Tax.....	114,948.39	
Kilowatt Hour Tax.....	692,285.28	
Malt Tax.....	2,488.75	
Mine License Tax.....	1,016,433.44	
Motor Fuels Tax.....	8,167,456.61	
Oleo Stamp Tax.....	2,338.10	
One Per Cent Workmen's Comp. Tax.....	14,578.35	
Premium Tax.....	646,603.84	
Property Tax.....	3,055,921.37	
Transportation Company Tax.....	43,000.93	
Sales Tax.....	89,287.28	
Whitefish Tax.....	488.58	18,815,664.68
Licenses and Permits.....	\$ 1,946,798.15	
Charges for Services and Fees.....	608,853.46	
Fines and Confiscations.....	55,878.16	
Rents.....	489,338.93	
Interest and Penalties.....	1,444,907.55	
Miscellaneous Sales and Receipts.....	7,687,135.98	
Matched Funds and Contributions.....	5,395,601.92	17,628,514.15
TOTAL REVENUE.....	\$36,444,178.83	
Non-Revenue.....	18,546,328.23	54,990,507.06
TOTAL AVAILABLE CASH.....		\$59,332,555.04

CONSOLIDATED STATEMENT—Continued
CASH RECEIPTS AND DISBURSEMENTS
JANUARY 1, 1937—DECEMBER 31, 1938

DISBURSEMENTS:

Salaries of Employees.....	\$ 5,829,829.88	
Services Other Than Personal.....	4,888,797.85	
Supplies.....	1,242,087.50	
Equipment.....	372,829.32	
Materials.....	5,410,020.89	
Structural and Non-Structural Imps.....	10,812,225.88	
Debts, Refunds and Indemnities.....	1,984,384.66	
Rents, Contributions and Fixed Charges.....	696,927.67	
Disability Compensation.....	1,314,112.38	
Payments as Agent.....	7,656,056.94	
Land.....	17,142.29	
Losses and Contingencies.....	934.53	
Relief.....	3,563,941.13	
Miscellaneous.....	36,466.03	43,825,756.95
Less Cancelled Warrants—		
1931-32 Series.....	\$ 9.43	
1933-34 Series.....	49.18	58.61
TOTAL WARRANT CONTROL.....		\$43,825,698.34
Miscellaneous Payments—		
Sight Drafts:		
Federal.....	\$ 196,099.53	
Industrial Special Indemnity.....	883.71	
Revolving Funds.....	6,578,050.36	
Interest on Bank Balances.....	308.49	
Debentures.....	15,264.06	
Bonds.....	1,027,000.00	
Interest on Bonds.....	143,485.75	
Trust Accounts.....	4,463,120.51	12,424,212.41
		56,249,910.75
AUDITOR'S CASH BALANCE DEC. 31, 1938.....		\$ 3,082,644.29
General Fund.....	\$ 890,115.46	
Special Funds.....	2,192,528.83	\$ 3,082,644.29

ESTIMATED REVENUES—1937-38 GENERAL FUND

FOR THE PERIOD JANUARY 1, 1937, TO DECEMBER 31, 1938

	Estimated Revenue	Receipts	Balances	Per Cent Collected
COUNTIES:				
District Court Fees.....	\$ 38,955.75	\$ 22,874.00	\$ 16,081.75	58.72
Inheritance Tax.....	160,116.89	107,959.32	52,157.57	67.43
State and County Licenses.....	2,097.00	1,821.50	275.50	86.86
EDUCATION, BOARD OF:				
Sales.....	2,152.74	1,526.21	626.53	70.91
Teachers' Certificates.....	9,736.00	9,394.00	342.00	96.49
FINANCE:				
Banks and Banking—				
Licenses and Permits.....	151.65	195.00	43.35†	128.59
Bureau of Insurance—				
Interest and Penalties.....		1,222.31	1,222.31*	
Premium Tax.....	497,019.06	646,603.84	149,584.78†	130.10
Licenses and Permits.....	104,076.00	120,766.00	16,690.00†	116.04
Fees.....	29,141.66	30,289.58	1,147.92†	103.94
Forfeitures.....		273.00	273.00*	
Income Tax.....	3,009,942.78	4,069,797.69	1,059,854.91†	135.21
LAND DEPARTMENT:				
Fees.....	7,088.90	13,318.04	6,229.14†	187.87
Sale of Equipment.....		350.00	350.00*	
LAW ENFORCEMENT:				
Beer Revenue Administration:				
Beer Tax.....	225,715.23	234,822.24	9,107.01†	104.03
Licenses and Permits.....	20,296.50	20,730.00	433.50†	102.14
Fees.....	2.00		2.00	
Sales.....	52.50	140.75	88.25†	26.81
Kilowatt Hour Tax Bureau:				
Kilowatt Hour Tax.....	540,427.92	668,668.73	128,240.81†	123.73
Malt Revenue Administration:				
Malt Tax.....	5,595.85	2,488.75	3,107.10	44.75
Fees.....	2.00		2.00	
Sales.....	22.00	14.00	8.00	63.64
Drivers' License—				
Sale of Equipment.....		50.00	50.00*	
Occupational License—				
Licenses.....		1,644.00	1,644.00*	
Motor Vehicle—				
Sale of Equipment.....		5,278.50	5,278.50*	
LIQUOR CONTROL ACT:				
Sale of Equipment.....		1,719.00	1,719.00*	
MOTOR VEHICLE CARAVAN:				
Sale of Equipment.....		302.50	302.50*	
MOTOR FUELS:				
Sale of Equipment.....		7.50	7.50*	
MINES AND GEOLOGY:				
Sale of Equipment.....		125.00	125.00*	
PENITENTIARY:				
Sale of Equipment.....		665.00	665.00*	
PUBLIC HEALTH DEPARTMENT:				
Fees—Birth and Death Certificates.....	1,686.00	2,139.50	453.50†	126.90
Licenses.....	70.00	40.00	30.00	57.14
Fines.....		10.00	10.00*	

ESTIMATED REVENUES—1937-38 GENERAL FUND—Continued

FOR THE PERIOD JANUARY 1, 1937, TO DECEMBER 31, 1938

	Estimated Revenue	Receipts	Balances	Per Cent Collected
PUBLIC WORKS:				
Aeronautics—				
Sale of Equipment.....		\$ 525.00	\$ 525.00*	
PUBLIC UTILITIES:				
Fees.....	\$ 42.55	305.28	262.73†	717.46
Sales.....	345.24	362.92	17.68†	105.12
RECLAMATION:				
Fees.....	6,272.70	6,523.82	251.12†	104.00
Licenses and Permits.....	99.00	20.53	78.47	20.74
SECRETARY OF STATE:				
Corporation Tax.....	155,901.10	158,240.20	2,339.10†	101.50
Delinquent Corporation Tax.....	3,900.00	5,884.05	1,984.05†	150.87
Licenses and Permits.....	22.50		22.50	
Fees.....	40,001.70	35,275.65	4,726.05	88.19
Sales.....	393.75	23.25	370.50	5.90
STATE HOSPITAL NORTH:				
Care of Persons.....	2,397.12	3,137.59	740.47†	130.89
Sale of Land and Equipment.....		267.50	267.50*	
STATE HOSPITAL SOUTH:				
Care of Persons.....	9,092.07	11,111.36	2,019.29†	122.21
STATE SCHOOL AND COLONY:				
Care of Persons.....	5,595.56	5,420.87	174.69	96.88
Sale of Equipment.....		565.00	565.00*	
SOLDIERS' HOME:				
Sale of Equipment.....		6.00	6.00*	
STATE TREASURER:				
Express Company Tax.....	2,714.17	1,332.48	1,381.69	49.09
Federal Power Act.....		3,170.76	3,170.76*	
Interest on Bank Balances.....	27,202.48	87,800.97	60,598.49†	322.77
Fees.....	237.85	57.40	180.45	24.13
Sale of Equipment.....		40.00	40.00*	
SUPREME COURT:				
Fees.....	2,142.96	2,076.50	66.46	96.90
Sales.....	666.70	1,112.40	445.70†	166.85
TRAVELING LIBRARY:				
Fines.....		14.79	14.79*	
Sales.....		6.30	6.30*	
REVENUE TRANSFERS:				
Fruit and Vegetable Adv. Comm.....		30,000.00	30,000.00*	
Cooperative Emergency Revenue—				
(Sales Tax).....	50,000.00	89,404.50	39,404.50†	173.81
Liquor Control Surplus.....	400,000.00	305,582.58	94,417.42	76.40
Occupational License Surplus.....	25,310.00	25,264.98	45.02	99.82
Asylum and Sanitarium Fund.....		1,257.88	1,257.88*	
TOTAL OTHER THAN AD VALOREM TAX.....				
1937 AD VALOREM TAX.....	\$ 5,386,685.88	\$ 6,740,026.52	\$ 1,353,340.64†	125.12
1938 AD VALOREM TAX.....	1,500,000.00	1,491,613.19	8,386.81	70.30
1938 AD VALOREM TAX.....	467,571.28	22,031.98	445,539.30	98.21
GRAND TOTAL.....				
	\$ 7,354,257.16	\$ 8,253,671.69	\$ 899,414.53†	112.23

* Not Estimated.
† Overpaid.

FINANCIAL CONDITION OF STATE
GENERAL FUND AS OF DECEMBER 31, 1938

ASSETS

Treasurer's Cash Balance.....	\$	940,556.18
Revolving Fund Balance to be returned to General Fund at Close of Biennium.....		30,000.00
1937 Tax Due from Counties.....		8,386.81
1938 Tax Due from Counties.....		445,539.30
	\$	1,424,482.29

LIABILITIES

Outstanding Warrants.....	\$	50,440.72
Surplus as of December 31, 1938.....		1,374,041.57
	\$	1,424,482.29

ESTIMATED CONDITION OF STATE GENERAL FUND
FOR 1937-1938 BIENNIUM

Surplus as Above.....	\$	1,374,041.57
Estimated Revenue to Accrue during Balance of Biennium.....		120,000.00
	\$	1,494,041.57
Less Estimated Expenditures.....		154,017.07
ESTIMATED SURPLUS AT CLOSE.....	\$	1,340,024.50

OPERATION IN STATE FUNDS
JANUARY 1, 1937—DECEMBER 31, 1938

FUND	Auditor's Balance Jan. 1, 1937	Receipts	Disburse- ments	Auditor's Balance Dec. 31, 1938
STATE FUNDS:				
General, 1933-34.....	\$ 280,572.62		\$ 280,572.62	
General, 1935-36.....	567,687.27	\$ 975,052.71	169,644.36	\$ 1,373,095.62
General, 1937-38.....	6,188.32	8,670,537.67	9,191,358.69	514,632.70
General, 1939-40.....		31,652.54		31,652.54
Abortion Eradication.....	7,727.56	7,561.94	8,784.32	6,505.18
Adjutant General's Contingent.....	16,283.49	231.24	132.03	16,184.28
Aeronautics.....	2,630.52	14,110.85	11,404.52	5,336.85
Agricultural Adjustment.....	194.12			194.12
Agricultural Inspection.....	15,755.78	344,109.55	315,984.14	43,881.19
Athletic Commission.....	3,997.34	4,908.17	5,535.69	3,319.82
Banking and Investment Co. Adm.....	6,242.13	32,308.81	32,077.15	6,473.79
Bee Inspection.....	271.03	3,322.08	2,099.20	1,493.91
Contractors' License.....	3,330.33	11,850.00	14,505.33	675.00
Cooperative Emergency Revenue.....	527,146.39	3,696,306.68	4,267,478.31	44,025.24
Drivers' License.....	5,000.00	163,728.75	153,269.56	15,459.19
Employment Service.....		121,103.05	110,588.80	10,514.25
Experimental Fertilizer.....	1,183.55	688.80		1,872.35
Farm Mortgage.....	98,549.75	68,508.00	16,424.04	150,633.71
Fish and Game.....	84,813.49	546,820.31	573,331.22	58,302.58
Foresters' Special.....	31,748.82	2,298.30	3,642.27	30,404.85
Game Warden's Predatory Animal.....	1,096.65	24,067.50	22,006.65	3,157.50
Glanders Indemnity.....	1,870.05			1,870.05
Heyburn Park.....	6,212.38	5,675.65	2,299.47	9,588.56
State Highway.....	529,647.07	13,373,473.34	13,722,084.25	181,036.16
Fruit and Vegetable Adv. Comm.....		158,874.19	135,241.54	23,632.65
Industrial Administration.....	26,481.66	75,770.56	47,928.83	54,323.39
Inheritance Tax Transfer.....	1,604.33	6,314.91	6,235.49	1,684.25
Land Assessment and Water Mntce.....		21,075.40	19,683.87	1,391.53
State Land Assessment.....	2,876.80	317.01	3,193.81	
State Land Water Maintenance.....	137.70		137.70	
Lava Hot Springs.....	1,634.36	20,094.00	20,226.54	1,501.82
State Law Library.....	2,484.07	9,156.90	9,921.64	1,719.33
Liquor Control Act.....	512,651.35	7,585,000.00	7,837,444.47	260,206.88
Motor Fuels Refund.....	74,969.57	1,047,154.32	1,094,170.57	27,953.32
Motor Vehicle.....	30,709.45	412,776.59	428,486.04	15,000.00
Motor Vehicle Caravan.....	426.00	84,545.00	82,755.90	2,215.10
Noxious Weed Eradication.....		100,000.00	85,633.38	14,366.62
Occupational License.....	10,286.67	60,176.00	55,008.70	15,453.97
Penitentiary Improvement.....	1,887.95		1,886.32	1.63
Penitentiary Library.....	771.07	1,359.50	1,171.70	958.87
Pest Abatement.....	493.39	18.33	298.75	212.97
Predatory Animal.....	13,953.75	63,870.21	61,170.51	16,653.45
Sheep Commission.....	702.07	14,745.72	13,358.83	2,088.96
So. Idaho Demonstration Farm.....	1,068.71	1,331.96	927.52	1,473.15
State Hospital North Const.....		107,000.00	81,159.60	25,840.40
State Hospital South Const.....	718.08	270,000.00	237,336.66	33,381.42
State School and Colony Const.....		125,000.00	124,974.89	25.11
Teachers' Registration.....	456.05	336.00	589.90	202.15
Tuberculosis Eradication.....	16,033.99	7,471.79	13,657.62	9,848.16
Unemployment Administration.....	28,147.34	304,870.13	303,460.65	24,556.82
Water Conservation Board.....	46,773.27		46,773.27	
Weights and Measures Inspection.....	1,115.68	11,873.00	11,960.89	1,027.79

OPERATION IN STATE FUNDS—Continued
JANUARY 1, 1937—DECEMBER 1, 1938

FUND	Auditor's Balance Jan. 1, 1937	Receipts	Disburse- ments	Auditor's Balance Dec. 31, 1938
ENDOWMENT FUND EARNINGS:				
Agricultural College.....	\$ 5,811.85	\$ 80,593.39	\$ 80,994.56	\$ 5,410.68
Albion Normal School.....	4,848.26	35,461.25	33,210.40	7,099.11
Charitable Institutions.....		117,983.78	117,983.78	
Deaf and Blind School.....	5,089.32	3,932.79	1,466.94	7,555.17
Industrial Training School.....	14,179.75	31,462.33	28,745.06	16,897.02
Lewiston Normal.....	4,134.76	35,461.26	28,779.39	10,816.63
Normal School.....		70,922.51	70,922.51	
Penitentiary.....	32,312.81	68,955.92	91,718.48	9,550.25
Public School.....	134,562.32	3,466,316.18	3,331,703.93	269,174.57
School of Science.....	3,493.06	59,414.60	58,508.72	4,398.94
Soldiers' Home.....	2,958.00	19,664.00	19,634.70	2,987.30
University of Idaho, So. Branch.....	16,333.57	31,462.33	18,072.41	29,723.49
State Hospital North.....	8,684.71	31,462.33	32,731.78	7,415.26
State Hospital South.....	4,309.27	35,305.35	37,481.51	2,133.11
University of Idaho.....	5,474.68	99,298.22	96,926.40	7,846.50
ENDOWMENT FUNDS:				
Agricultural College.....	7,634.12	132,488.77	127,779.76	12,343.13
Charitable Institutions.....	8,343.38	342,167.67	311,780.94	38,730.11
Normal School.....	5,372.36	124,423.90	110,429.17	19,367.09
Penitentiary.....	6,931.13	251,357.89	238,948.41	19,340.61
Public Building.....	4,084.91	4,308.41	8,393.32	
Public School.....	33,213.94	1,580,144.97	1,556,283.92	57,074.99
School of Science.....	3,698.93	163,936.00	155,596.74	12,038.19
State Hospital South.....	7,567.71	111,780.63	111,726.73	7,621.61
University.....	5,293.31	204,055.82	187,857.07	21,492.06
SUSPENSE:				
Banking and Investment Co.....		110.00	110.00	
Escheat.....	5,639.35	1,287.11	999.63	3,352.61
Land Commissioner.....	103,262.64	463.37	32,542.75	70,256.52
Lava Hot Springs.....	2,209.61	826.53		3,036.14
Liquor Control Commission.....	5,243.63	1.52	5,245.15	
Liquor Control Distribution.....		1,484,904.96	1,484,904.96	
Motor Vehicle Caravan.....	36,705.00	8,780.00	45,485.00	
Public Investments.....	100.00	5,584.18	5,071.21	612.97
Reclamation.....	1,397.00	5,372.00	1,960.00	4,809.00
Secretary of State.....		810.50		810.50
Soldiers' Home.....	2,539.47			2,539.47
State School and Colony.....	250.00	179.69		429.69
Treasurer.....	8,874.96	45,072.78	14,585.18	39,362.56
Treasurers' Cancelled Checks.....	288.33	.07	1.62	286.78
Unemployment Compensation.....		195,660.16	195,660.16	
TRUST:				
N. I. R. H.....	244,064.25	677,387.32	921,451.57	
Asylum and Sanitarium.....	5,081.73	623.54	1,515.89	4,189.38
Bank Trust.....	13,922.22	9,143.68	408.42	22,657.48
Bar Commission.....	3,270.51	5,255.00	7,407.77	1,117.74
Carey Act Trust.....	2,561.80	484.25	19.50	3,026.55
Cooperative Public Health.....	60,801.09	4,823.33	65,629.42	
Forest Protection.....	22,923.30	36,978.47	38,413.00	21,488.77

OPERATION IN STATE FUNDS—Continued
JANUARY 1, 1937—DECEMBER 31, 1938

FUND	Auditor's Balance Jan. 1, 1937	Receipts	Disburse- ments	Auditor's Balance Dec. 31, 1938
TRUST—Continued:				
U.S. Clarke-McNary.....	\$ 3,695.11	\$ 151,874.42	\$ 112,015.13	\$ 43,554.40
Loan Expense.....	55.52	6,945.50	4,792.40	2,208.62
State Insurance Fund.....	39,071.15	1,892,797.88	1,762,276.40	169,592.63
Industrial Special Indemnity.....	25,864.77	9,136.75	26,572.23	8,429.29
Unemployment Compensation.....		3,365,973.20	3,357,687.08	8,286.12
Unemployment Compensation Benefits.....		500,000.00	466,285.37	33,714.63
National Forestry Reserve.....		225,289.18	225,289.18	
American Falls Reservoir District.....	42,149.27	777,208.20	817,827.98	1,529.49
Hillsdale Irrigation District.....	31,394.05	58,815.42	69,331.42	20,878.05
Mt. Home Irrigation Dist. Rdm.....	47.09	7.44		54.53
Mt. Home Irrigation Dist. Int.....	87.18	11.98		99.16
Revolving Funds.....	43,692.42	7,049,186.06	7,036,204.48	56,674.00
FEDERAL FUNDS:				
Geo. Deen.....		117,290.43	85,140.94	32,149.49
Geo. Ellzey.....	8,405.55	8,557.21	16,831.51	131.25
Soldiers' Home.....	3,901.73	14,230.77	14,753.15	3,379.35
Vocational Education.....	6,634.58	74,996.39	74,271.02	7,359.95
Vocational Rehabilitation.....	804.58	21,402.51	20,036.59	2,170.50
General Interest and Sinking.....	137,431.79	638,320.61	812,883.25	37,130.85
Public Bldg. Interest and Sinking.....	155,309.56	154,098.41	264,123.75	45,284.22
State Highway Rdm., Third Issue.....	34,320.17	27,903.68	42,728.75	19,495.10
DEBENTURE REDEMPTION FUNDS:				
Agricultural College.....	877.70			877.70
Charitable Institutions.....	181.60	741.36		922.96
Normal School.....	3,461.78	1,538.40		5,000.18
Penitentiary.....	983.77	872.06		1,855.83
Public School.....	6,150.64	6,347.11	10,264.06	2,233.69
School of Science.....	5,713.57	1,083.06		6,796.63
State Hospital South.....	4,139.06	1,414.48	5,000.00	553.54
University.....	2,242.81	964.30		3,207.11
GRAND TOTAL	\$ 4,342,047.98	\$ 63,277,067.07	\$ 64,536,470.76	\$ 3,082,644.29

Italic figures indicate overdraft.

OPERATION IN STATE BONDED DEBT FOR THE PERIOD
JANUARY 1, 1937, TO DECEMBER 31, 1938

BONDS	Series	Rate	Outstanding January 1, 1937	Issued	Paid	Outstanding December 31, 1938
Capitol Building Refunding.....	1925	4¼	\$ 225,000.00		\$ 50,000.00	\$ 175,000.00
Capitol Building.....	1919	4¾	270,000.00		180,000.00	90,000.00
Educational Institution Improvement.....	1925	4	240,000.00			240,000.00
Idaho State Institutions Imp. Refunding...	1931	3¾	235,000.00		94,000.00	141,000.00
Idaho State Institutions Improvement.....	1927	4¼	80,000.00		80,000.00	
Lava Hot Springs Imp. Refunding.....	1931	3¾	70,000.00		28,000.00	42,000.00
Lava Hot Springs Improvement.....	1925	4½ ₁₀	26,000.00			26,000.00
State Hospital South Construction.....	1931	4¼	230,000.00		230,000.00	
State Hospital South Construction.....	1937	3½		\$ 270,000.00		270,000.00
State Hospital North Construction.....	1937	3½		107,000.00		107,000.00
State School and Colony Construction.....	1937	3½		125,000.00		125,000.00
State General Refunding.....	1925	4¼	32,500.00		8,000.00	24,500.00
State Highway, Third Issue.....	1919	4¾	59,000.00		39,000.00	20,000.00
State Highway, First Issue Refunding.....	1925	4¼	43,000.00		8,000.00	35,000.00
State Highway, Fourth Issue Refunding.....	1931	4¼ & 4	650,000.00		260,000.00	390,000.00
TOTAL.....			\$ 2,160,500.00	\$ 502,000.00	\$ 977,000.00	\$ 1,685,500.00

OPERATION IN TAXES DUE FROM COUNTIES
1937—CHARGE

COUNTIES	1937 Charge	Paid	Balance Due Dec. 31, 1938	Per Cent Due
Ada.....	\$ 152,611.47	\$ 152,611.47		
Adams.....	18,063.49	18,063.49		
Bannock.....	129,501.40	129,501.40		
Bear Lake.....	40,592.11	40,592.11		
Benewah.....	25,876.15	25,876.15		
Bingham.....	75,253.95	75,253.95		
Blaine.....	28,393.48	28,393.48		
Boise.....	13,653.30	13,653.30		
Bonner.....	51,238.81	51,238.81		
Bonneville.....	80,504.66	80,504.66		
Boundary.....	24,672.80	18,049.21	\$ 6,623.59	2.70
Butte.....	10,085.33	10,085.33		
Camas.....	14,263.72	14,263.72		
Canyon.....	110,632.14	110,632.14		
Caribou.....	24,803.08	24,803.08		
Cassia.....	38,102.56	38,102.56		
Clark.....	17,131.53	17,131.53		
Clearwater.....	29,728.76	25,728.76		
Custer.....	14,220.06	13,967.56	252.50	1.78
Elmore.....	38,567.90	38,567.90		
Franklin.....	40,796.62	40,796.62		
Fremont.....	37,675.33	37,675.33		
Gem.....	21,806.29	21,763.79	42.03	1.95
Gooding.....	39,029.56	39,029.56		
Idaho.....	53,718.13	53,718.13		
Jefferson.....	37,597.05	37,597.05		
Jerome.....	37,092.52	37,092.52		
Kootenai.....	65,069.95	65,069.95		
Latah.....	68,818.64	68,818.64		
Lemhi.....	21,129.40	21,129.40		
Lewis.....	31,496.63	30,196.30	1,300.33	4.12
Lincoln.....	27,330.00	27,330.50		
Madison.....	26,603.25	26,603.25		
Minidoka.....	34,669.60	34,669.60		
Nez Perce.....	76,343.27	76,343.27		
Oneida.....	20,709.37	20,709.37		
Owyhee.....	24,759.77	24,759.77		
Payette.....	24,432.44	24,432.44		
Power.....	37,479.02	37,479.02		
Shoshone.....	110,493.75	110,493.75		
Teton.....	11,885.04	11,712.74	172.30	1.44
Twin Falls.....	124,310.23	124,310.23		
Valley.....	19,157.54	19,157.54		
Washington.....	35,552.60	35,552.60		
TOTALS	\$ 1,966,853.20	\$ 1,958,462.45	\$ 8,390.75	4.27

CHART SHOWING FUNDS TO WHICH TAXES ARE APPORTIONED

	Charge	Paid	Balance
General.....	\$1,500,000.00	\$1,491,613.19	\$ 8,386.81
General Interest and Sinking.....	268,058.00	268,058.00	
Public Bldg. Int. and Sinking.....	121,936.95	121,936.95	
State Highway, Third Issue.....	15,244.22	15,244.22	
State Predatory Animal.....	38,679.12	38,679.12	
Sheep Inspection.....	7,252.34	7,252.34	
Bee Inspection.....	1,692.93	1,692.59	.34
Abortion Eradication.....	6,994.82	6,991.32	3.50
T.B. Eradication.....	6,994.82	6,994.72	.10
TOTALS	\$1,966,853.20	\$1,958,462.45	\$ 8,390.75

OPERATION IN TAXES DUE FROM COUNTIES 1938—CHARGE

COUNTIES	1938 Charge	Paid	Balance Due Dec. 31, 1938	Per Cent Due
Ada.....	\$ 93,968.97		\$ 93,968.97	100.00
Adams.....	11,085.44	\$ 2,714.21	8,371.23	75.52
Bannock.....	78,337.35		78,337.35	100.00
Bear Lake.....	24,892.49		24,892.49	100.00
Benewah.....	14,781.87		14,781.87	100.00
Bingham.....	46,692.50	23,839.14	22,853.36	48.94
Blaine.....	19,630.58		19,630.58	100.00
Boise.....	8,908.85		8,908.85	100.00
Bonner.....	30,638.70	8,662.44	21,976.26	71.73
Bonneville.....	51,985.46		51,985.46	100.00
Boundary.....	14,674.92		14,674.92	100.00
Butte.....	6,426.06		6,426.06	100.00
Camas.....	8,906.21		8,906.21	100.00
Canyon.....	67,596.10		67,596.10	100.00
Caribou.....	15,797.86		15,797.86	100.00
Cassia.....	23,642.96		23,642.96	100.00
Clark.....	10,593.82		10,593.82	100.00
Clearwater.....	17,868.65	8,803.07	9,065.58	50.73
Custer.....	9,415.46		9,415.46	100.00
Elmore.....	23,818.32	3,608.42	20,209.90	84.85
Franklin.....	25,101.90		25,101.90	100.00
Fremont.....	22,992.48		22,992.48	100.00
Gem.....	13,666.54		13,666.54	100.00
Gooding.....	24,373.97		24,373.97	100.00
Idaho.....	33,173.61	20,000.00	13,173.61	39.71
Jefferson.....	22,997.84		22,997.84	100.00
Jerome.....	22,660.55	10,000.00	12,660.55	55.87
Kootenai.....	38,654.81	106.25	38,548.56	99.73
Latah.....	42,820.06		42,820.06	100.00
Lemhi.....	13,706.46	2,907.66	10,798.80	78.79
Lewis.....	18,964.80		18,964.80	100.00
Lincoln.....	16,907.10		16,907.10	100.00
Madison.....	16,208.83		16,208.83	100.00
Minidoka.....	21,418.01		21,418.01	100.00
Nez Perce.....	46,839.47		46,839.47	100.00
Oneida.....	12,452.63	12,127.35	325.28	2.61
Owyhee.....	15,786.46		15,786.46	100.00
Payette.....	15,011.31		15,011.31	100.00
Power.....	22,627.13		22,627.13	100.00
Shoshone.....	80,780.46		80,780.46	100.00
Teton.....	6,893.96		6,893.96	100.00
Twin Falls.....	78,666.63		78,666.63	100.00
Valley.....	11,620.80	10,472.63	1,148.17	9.87
Washington.....	22,152.93	360.00	21,792.93	98.37
TOTALS.....	\$ 1,226,141.31	\$ 103,601.17	\$ 1,122,540.14	91.55

CHART SHOWING FUNDS TO WHICH TAXES ARE APPORTIONED

	Charge	Paid	Balance
General.....	\$ 467,571.28	\$ 22,031.98	\$ 445,539.30
General Interest and Sinking.....	613,297.67	71,388.10	541,909.57
Public Bldg. Int. and Sinking.....	88,059.26	6,981.05	81,078.21
State Predatory Animal.....	35,480.25	1,696.33	33,783.92
Sheep Inspection.....	6,652.54	318.39	6,334.15
Bee Inspection.....	1,884.09	242.43	1,641.66
Abortion Eradication.....	6,598.11	471.44	6,126.67
T.B. Eradication.....	6,598.11	471.45	6,126.66
TOTALS.....	\$1,226,141.31	\$ 103,601.17	\$1,122,540.14

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS, CLASSIFIED BY OBJECT—1937-1938 BIENNIUM—Continued

DEPARTMENT OR INSTITUTION	Appropriated Total	Institutional Receipts	Personal Services	Services Other Than Personal	Material	Supplies	Equipment	Structural and Non-structural Improvement	Land	Debts, Refunds and Indemnities	Fixed Charges and Contributions	(Relief) Pensions	Losses and Contingencies	Miscellaneous Expense	Total Disbursements	Unexpended Balance	Per Cent Expended
RELIEF AND DEFICIENCY:																	
City of Lewiston	\$ 713.70									\$ 713.70					\$ 713.70		100.00
Neil Boyle Hardware	2.91									2.91					2.91		100.00
Helen A. Smith	35.00									35.00					35.00		100.00
State Water Conservation	2,772.27									2,772.27					2,772.27		100.00
Utah Power and Light	70.43									70.43					70.43		100.00
SHEEP COMMISSION	10,000.00		\$ 7,580.82	\$ 2,242.53		\$ 14.02				.67	\$ 161.96				10,000.00		100.00
SUPREME COURT—Administrative	*90,230.00	\$ 24.25	80,989.94	4,924.35			\$ 806.55	\$ 2,690.13			99.35				89,510.32	743.93	99.18
Contingent	=200.00														200.00		
Law Library	17,688.00		7,240.00	1,166.75		333.50	3,862.36				2,406.88				15,189.49	2,478.51	85.97
STATE EMPLOYMENT SERVICE	9,371.00		7,704.00											\$ 1,666.92	9,370.92	.08	100.00
VETERANS' WELFARE COMMISSION	75,000.00	19.68	14,260.00	1,503.24		200.41	236.27				34,510.91				50,710.83	24,308.85	67.60
TOTALS	\$ 5,916,889.51	\$ 162,296.69	\$ 3,514,238.49	\$ 536,875.26	\$ 6,531.81	\$ 678,535.41	\$ 177,196.17	\$ 91,684.10	\$ 6,329.69	\$ 14,058.31	\$ 387,577.13	\$ 14,014.98	\$ 934.53	\$ 34,856.56	\$ 5,462,832.44	616,353.76	
IMMIGRATION, LABOR AND STATISTICS															40.00		
															\$ 5,462,872.44		

* \$800.00 transferred from Supreme Court Contingent to Supreme Court Administrative.

STATEMENT SHOWING DISBURSEMENTS OF SPECIAL FUNDS—1937-1938 BIENNIUM—Continued

	Appropriation	Receipts	Personal Services	Services Other Than Personal	Supplies	Equipment	Materials	Structural and Non-structural Improvements	Land	Debts, Refunds and Indemnities	Fixed Charges	Losses and Contingencies	Relief	Payment as Agents	Miscellaneous Expenditures	TOTAL Disbursements	Unexpended Balance	Per Cent Expended
FEDERAL AND TRUSTS—Continued:																		
State Insurance—Administrative.....	\$ 148,710.00	\$ 90.48	\$ 95,508.95	\$ 24,216.74	\$ 9,615.33	\$ 4,549.97										\$ 135,630.13	\$ 13,170.35	91.15
Compensation.....										\$ 1,275,028.48	\$ 1,739.14					1,275,028.48		
Purchase of Investments.....														\$ 250,056.48		250,056.48		
Audit.....			2,899.05													2,899.05		
FUND:																		
Motor Fuels Refund.....										946,786.17						946,786.17		
State Highway to N.I.R.H.....										84,657.57						84,657.57		
N.I.R.H. Trust to State Highway.....										208,785.08						208,785.08		
N.I.R.H. Refund to Federal Gov't.....										200,000.00						200,000.00		
Unemployment Compensation.....										2,996.65						2,996.65		
TOTAL WARRANT DISBURSEMENT.....			\$ 2,272,674.70	\$ 4,207,642.52	\$ 458,487.36	\$ 163,388.81	\$ 4,973,106.97	\$10,591,745.47	\$ 556.80	\$ 3,189,014.85	\$ 278,386.91		\$ 3,449,926.15	\$ 6,765,742.84		\$36,350,673.38		

TOTAL GENERAL FUND RECEIPTS FOR THE BIENNIUM 1937-1938
SHOWING SOURCE AND CLASSIFICATION
FOR THE PERIOD JANUARY 1, 1937 TO DECEMBER 31, 1937

RECEIVED FROM	Taxes	Licenses and Permits	Charges for Services And Fees	Fines and Confiscations	Rents	Interest and Penalties	Miscellaneous Sales and Receipts	Matched Funds and Contributions	Total Revenue Receipts	Non-Revenue Receipts	TOTAL RECEIPTS
Adjutant General										\$ 45.25	\$ 45.25
Attorney General										2.00	2.00
Auditor										99.00	99.00
Agriculture Phosphate Commission										5.35	5.35
Counties:											
Inheritance Tax	\$ 109,201.48	\$ 2,110.50	\$ 26,726.00						\$ 138,037.98		138,037.98
Property Tax	2,151,526.53								2,151,526.53		2,151,526.53
Education Board of:			9,419.00				\$ 1,593.96		11,012.96	5.57	11,018.53
Albion Normal School			16,296.84	\$ 37.99	\$ 25.75		288.59		16,599.17	72.35	16,671.52
Deaf and Blind School			75.05		5.00		1,962.29		2,042.34	342.82	2,384.66
Industrial Training School			25,905.67				2,056.69		27,962.36	653.81	28,616.17
Lewiston Training School			13,876.00	132.46		\$ 160.85	718.60		14,887.91	13.10	14,901.01
University, Southern Branch			39,781.12			2,156.57	3,846.08	\$ 570.00	46,353.77	2,115.68	48,469.45
Finance, Department of:									195.00		195.00
Banks and Banking		195.00							779,399.73		779,399.73
Bureau of Insurance	646,603.84	101,011.00	30,289.58	273.00		1,222.31			4,168,144.26		4,168,144.26
Income Tax Department	4,168,144.26									2.93	2.93
Governor									369.38		369.38
Beet Leafhopper Control							364.79		13,766.08	2,578.90	16,344.98
Land Department			13,401.29								
Law Enforcement, Department of:											
Occupational License							1,644.00		1,644.00		1,644.00
Beer Revenue Administration	234,822.24	20,755.00					140.75		255,717.99	4.49	255,722.48
Malt Revenue Administration	2,488.75						14.00		2,502.75		2,502.75
Kilowatt Hour Tax Division	692,285.28								692,285.28		692,285.28
Motor Fuels							7.50		7.50		7.50
Motor Vehicle Caravan							302.50		302.50	31.07	333.57
Motor Vehicle							5,278.50		5,278.50		5,278.50
Drivers' License							50.00		50.00		50.00
Mines and Geology							125.00		125.00		125.00
Liquor Control Act							1,719.00		1,719.00		1,719.00
Purchasing Agent							7.66		7.66	45.20	52.86
Penitentiary							5,687.04		5,687.04	394.36	6,081.40
Eagle Island Ranch							20,928.38		20,928.38	.35	20,928.73
Planning Board										6.60	6.60
Public Investments							52.00		52.00		52.00
Public Utilities Commission			305.28				364.67		669.95	3.87	673.82
Public Welfare, Department of		40.00		10.00					50.00	85.22	135.22
Vital Statistics			2,214.50						2,214.50		2,214.50
Cooperative Emergency										93.13	93.13
Soldiers' Home							113.67		113.67		113.67
State Hospital North			4,706.51						4,706.51	63.19	4,769.70
State Hospital South			11,498.26				21,768.72		33,266.98	298.81	33,565.79
State School and Colony			6,461.37				3,290.82		10,243.13	341.03	10,629.16
Public Works, Department of										30.55	30.55
Capitol Maintenance							525.00		525.00		525.00
Aeronautics											
Reclamation, Department of			6,523.82						6,523.82	20.53	6,544.35
Secretary of State	158,488.30		35,502.90			6,024.05	31.75		200,047.00	2.43	200,049.43
State Treasurer	2,689.65		57.40			91,904.97	40.00	4,583.12	99,275.14	22.23	99,297.37
Supreme Court			2,076.50				1,112.40		3,188.90	24.88	3,213.78
Veterans' Welfare Commission										19.68	19.68
Traveling Library				14.79			6.30		21.09	117.92	139.01
State Forester										36.29	36.29
Vocational Education										1,520.00	1,520.00
TOTALS	\$ 8,166,250.33	\$ 124,111.50	\$ 245,117.09	\$ 468.24	\$ 30.75	\$ 102,004.69	\$ 74,360.04	\$ 5,153.12	\$ 8,717,450.76	\$ 9,098.09	\$ 8,726,539.85

TOTAL SPECIAL FUND RECEIPTS FOR THE BIENNIUM 1937-1938
SHOWING SOURCE AND CLASSIFICATION FOR THE PERIOD JANUARY 1, 1937 TO DECEMBER 31, 1938

RECEIVED FROM	Taxes	Licenses and Permits	Charges for Services and Fees	Fines and Confiscations	Rents	Interest and Penalties	Miscellaneous Sales and Receipts	Matched Funds and Contributions	Total Revenue Receipts	Non-Revenue Receipts	TOTAL RECEIPTS
Adjutant General			\$ 1.00	\$ 61.00		\$ 3.19	\$ 137.50		\$ 202.69	\$ 28.55	\$ 231.24
Agriculture, Department of	\$ 2,338.10	\$ 48,996.00	279,051.85	98.80			20,682.34		351,167.09	103.60	351,270.69
Auditor:											
Sales Tax	89,287.28								89,287.28	19.40	89,306.68
Counties	904,394.84	576,536.55		55.00		2,268.30		\$ 5,980.75	1,489,235.44	698,766.55	2,188,001.99
Inheritance Tax	5,746.91								5,746.91		5,746.91
Education:											
Teachers' Registration			336.00						336.00		336.00
Public School Income										49.55	49.55
Finance:											
Banking and Investment		805.00	29,478.77						30,283.77	135.04	30,418.81
State Insurance										1,527,350.88	1,527,350.88
Store License		117,766.14							117,766.14		117,766.14
Inheritance Tax Division			568.00						568.00		568.00
Fish and Game	488.58	512,008.72	30.00	9,527.66			21,781.12		543,836.08	1,550.73	545,386.81
Idaho Fruit and Vegetable Adv. Comm.	128,860.69								128,860.69	13.50	128,874.19
Industrial Accident Board	14,578.35		417.30	36,902.46					51,967.61	8,972.57	60,940.18
Unemployment Compensation								300,278.63	300,278.63	3,929,667.81	4,229,946.44
Land Department					\$ 473,560.08	200,246.70		151,874.42	825,681.20	1,233,700.17	2,059,381.37
Lava Hot Springs			19,121.50		672.50			1,126.53	20,920.53		20,920.53
Law Enforcement, Department of:											
Aeronautics		2,933.31							2,933.31		2,933.31
Athletic Fund	3,275.67	1,377.50		255.00					4,908.17		4,908.17
Beer Revenue	234,822.45	20,755.00					140.75		255,718.20		255,718.20
Contractors' License	33,730.50								33,730.50		33,730.50
Drivers' License		162,102.50	1,626.25						163,728.75		163,728.75
Mine Licenses	1,016,433.44								1,016,433.44		1,016,433.44
Motor Fuels	8,167,456.61								8,169,068.50	909,143.42	9,078,211.92
Motor Vehicle	48,000.93	221,796.35	2,596.54			248.64	1,363.25		272,577.42	16.71	272,594.13
Motor Vehicle Caravan		39,060.00					183.60		39,060.00	8,780.00	47,840.00
Occupational Licenses		33,598.00	25,948.00			600.00			60,146.00	30.00	60,176.00
Liquor Control Commission		71,475.00							7,580,000.00	1.52	7,580,001.52
Penitentiary			1,359.50						1,359.50	400.00	1,759.50
Public Investments						1,103,883.22			1,103,883.22	2,095,998.54	3,199,881.76
Public Health								4,681.15	4,681.15	147.18	4,828.33
Soldiers' Home								14,230.77	14,230.77		14,230.77
State Hospital North										178.38	178.38
State Hospital South										438.70	438.70
Public Utilities		1,626.58	55.14				79.05		1,760.77		1,760.77
Public Works:											
Contractors' License		11,850.00							11,850.00		11,850.00
Heyburn Park					5,675.65				5,675.65		5,675.65
State Highway					9,399.95	1.17	58,277.65	4,829,190.63	4,896,869.40	301,134.08	5,198,003.48
Reclamation										5,856.25	5,856.25
Sheep Commission			2,525.52				205.00		2,730.52		2,730.52
Southern Idaho Demonstration Farm							1,305.28	26.68	1,331.96		1,331.96
Supreme Court			46.00				25.90		71.90		71.90
Secretary of State				8,510.00					8,510.00	810.50	9,320.50
Treasurer			575.00						119,285.88	949,320.18	1,068,606.06
Public Welfare:						35,651.64		83,059.24			
State School and Colony										6.46	6.46
American Falls Reservoir District										10,860.32	10,860.32
Vocational Education										222,102.96	222,102.96
Revolving Fund Reimbursements										6,631,646.59	6,631,646.59
GRAND TOTAL RECEIPTS	\$10,649,414.35	\$ 1,822,686.65	\$ 363,736.37	\$ 55,409.92	\$ 489,308.18	\$ 1,342,902.86	\$ 7,612,775.94	\$ 5,390,448.80	\$27,726,683.07	\$18,537,230.14	\$46,263,913.21

STATE OF IDAHO—OFFICE OF STATE AUDITOR
UNIVERSITY REQUESTS FUNDS—RECEIPTS CLASSIFIED BY SOURCE, AS SHOWN BY DUPLICATE REMITTANCE FORMS FILED WITH
STATE AUDITOR FOR THE PERIOD JANUARY 1, 1937, TO DECEMBER 31, 1938

FUND	Total Receipts	Charges for Services And Fees	Miscellaneous Sales	Interest on Daily Bank Balances	Rents	Contributions	Federal Funds	Endowment Fund Earnings	Refunds, Federal, State, Etc.	Transfers	Dividends	Interest and Principal On Bonds
Adams.....	\$ 30,000.00						\$ 30,000.00					
Hatch.....	30,000.00						30,000.00					
Purnell.....	120,000.00						120,000.00					
Morrill.....	100,000.00						100,000.00					
Capper-Ketcham.....	45,839.64						45,839.64					
Federal Smith-Lever.....	68,073.10						68,073.10					
Federal Supplementary Extension.....	9,226.64						9,226.64					
Federal Cooperative Agriculture Extension.....	32,450.00						32,450.00					
Bankhead-Jones Extension.....	151,025.18						151,025.18					
Bankhead-Jones Experiment Station.....	19,720.42						19,720.42					
Bankhead-Jones Instruction.....	49,070.70						49,070.70					
Agricultural College Interest.....	82,333.27			\$ 68.58				\$ 82,264.69				
School of Science Interest.....	59,874.98			38.40				59,836.58				
University Interest.....	98,718.74			54.10				98,656.90	\$ 7.74			
Local.....	253,214.99	\$183,266.82	\$ 61,360.67	496.04	\$ 1,929.60				6,161.86			
Local Station.....	45,429.95	430.41	44,696.04	105.72					197.78			
Local Smith-Lever.....	3,415.40	3,217.23		180.81					17.36			
Welfare.....	2.90			2.90								
Dormitory.....	101,053.34	99,156.29		47.05	1,850.00							
Memorial Armory.....	58,456.08	58,400.10		55.98								
Restricted Current.....	141,059.86	121,843.51	8,356.31	84.52	295.00	\$ 4,010.00			14.79	\$ 3,971.73	\$ 2,005.75	\$ 478.25
Lindley Hall.....	4,965.12	4,946.09		19.03								
Students' Activities.....	29,140.79	29,102.15		38.64								
Library Bond.....	16,548.45	16,541.06		7.39								
TOTALS	\$ 1,549,619.55	\$516,903.66	\$114,413.02	\$ 1,199.16	\$ 4,074.60	\$ 4,010.00	\$655,405.68	\$240,758.17	\$ 6,399.53	\$ 3,971.73	\$ 2,005.75	\$ 478.25

STATE OF IDAHO—OFFICE OF STATE AUDITOR
UNIVERSITY REGENTS' FUNDS—DISBURSEMENTS AS SHOWN BY DUPLICATE CLAIM VOUCHERS FILED WITH THE
STATE AUDITOR FOR PERIOD BETWEEN JANUARY 1, 1937, AND DECEMBER 31, 1938

FUND	Total Disbursements	Personal Services	Services Other Than Personal	Supplies	Equipment	Structural and Non-structural Improvements	Land	Payment Of Debts, Refunds	Fixed Charges, Contributions	Transfers	Investments
Adams.....	\$ 23,361.44	\$ 21,266.56	\$ 209.06	\$ 1,560.37	\$ 115.45		\$ 200.00		\$ 10.00		
Agricultural College.....	40,970.28	1,994.88	10,751.42	23,531.99	3,590.33	\$ 888.66			163.00		
Armory.....	59,500.50					45,000.00			14,500.50		
Bankhead-Jones Extension.....	115,330.01	101,550.31	12,676.69	764.66	116.10				222.25		
Bankhead-Jones Experiment Station.....	14,724.09	10,629.73	1,062.64	2,387.00	254.72				390.00		
Bankhead-Jones Instruction.....	23,628.28	23,628.28									
Kapper-Ketcham.....	36,461.40	36,461.40									
Dormitory.....	78,239.27					61,800.00			15,439.27	\$ 1,000.00	
Federal Additional Cooperation.....	26,758.34	19,181.92	7,006.92	462.14	107.36						
Federal Smith-Lever.....	53,403.45	53,403.45									
Federal Supplementary Extension.....	8,456.65	8,456.65									
Hatch.....	23,218.70	18,053.70	3,345.80	1,271.33	514.17	11.95			21.75		
Library Bond.....	8,190.00					4,500.00			3,690.00		
Local.....	118,345.03	9,509.04	60,025.96	347.32	3,531.12	5,644.46	2.60	\$ 20,010.35	8,526.26	10,747.92	
Local Smith-Lever.....	11,849.24	1,205.38	464.46	.95				149.22	45.00	9,984.23	
Local Station.....	31,249.43	9,149.20	6,837.31	6,015.82	3,172.06	4,486.09	387.60	79.85	1,121.50		
Morrill.....	50,000.00	50,000.00									
School of Science.....	17,402.57		8,781.30	6,321.30	2,230.72				69.25		
Purnell.....	94,538.73	80,066.79	5,423.58	6,243.68	2,129.37	55.23	200.00		420.08		
Restricted Current.....	89,702.87	42,561.41	18,012.43	10,081.85	11,045.84	1,880.31		331.93	3,073.60	1,399.06	\$ 1,316.44
Student Activity Bond.....	27,174.20				2,500.00	6,500.00			8,174.20	10,000.00	
University.....	63,348.42	4,280.88	52,490.29	2,093.37	4,329.36	71.89			82.63		
Welfare.....	635.33									635.33	
Lindley Hall Room Rental.....	7,943.46									7,943.46	
TOTALS	\$ 1,024,431.69	\$ 491,399.58	\$ 187,087.86	\$ 61,131.78	\$ 33,636.60	\$ 130,838.59	\$ 790.20	\$ 20,571.35	\$ 55,949.29	\$ 41,710.00	\$ 1,316.44