

APPENDIX

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AUDIT OF  
State Agricultural  
College

FROM

DECEMBER 1, 1892, TO NOVEMBER 30, 1903

By Harry E. Mulnix

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FROM

DECEMBER 1, 1903, TO NOVEMBER 30, 1906

By Continental Trust Company.

By E. F. Arthur, Auditor.

To the Honorable State Board of Agriculture.

Gentlemen—I have the honor herewith to hand you my report of the business transactions of the Agricultural College and Experiment Station for the period commencing December 1, 1892, and ending November 30, 1903.

I am pleased to say that I find the accounts as kept by your Secretary, Mr. A. M. Hawley, to be in most excellent shape. I believe, however, that his work, which in my opinion is heavier than it should be, can be lessened, if the funds which can be legally drawn from the State Treasurer in a "lump" sum, and paid out locally, are handled in this manner. At present, with the exception of a very few bills, his office is required to make out both vouchers and bills in duplicate. This system, while it is necessary in the present manner of disbursing the college funds, could be safely changed if the accounts were paid at the College in cash, in which case but one voucher and one bill would be necessary. Then, too, in the matter of salaries and student labor accounts, permit me to offer the suggestion that the Secretary make up a pay roll in books prepared for the purpose, and instead of the person being compelled to receipt two vouchers and two bills he would only be required to sign the book when paid. This, I believe, would be a sufficient record for the Institution and would reduce the work of the Executive Committee, the Secretary, and all others who have to handle the accounts of the Agricultural College.

I might add that the disbursements of the Agricultural College funds require more work in the Auditor of State and the State Treasurer's Offices than do all the other state educational institutions combined.

I have made some suggestions to Secretary Hawley with reference to the accounts which my familiarity with the offices of the Auditor and the Treasurer of State leads me to believe that if followed may be of much benefit.

Respectfully submitted,

H. E. MULNIX,  
Examiner.

Fort Collins, Colorado, June 1, 1904.

## RECEIPTS AND DISBURSEMENTS.

## Experiment Station Fund.

## Local Treasurer.

## RECEIPTS.

1893—December 1 to June 30.....	\$ 8,713.73	
1893-4 .....	19,675.26	
1894-5 .....	17,287.55	
1895-6 .....	15,000.00	
1896-7 .....	15,065.86	
1897-8 .....	15,000.00	
1898-9 .....	15,000.00	
1899-00 .....	15,000.00	
1900-01 .....	15,000.00	
1901-2 .....	15,000.00	
1902-3 .....	15,000.00	
1903—November 30 .....	7,500.00	
		\$173,242.40

## DISBURSEMENTS.

Overdraft, November 30, 1892.....	\$ 462.82
Printing Annual Report.....	1,046.44
Salary Account .....	104,661.27
Stationery, etc. ....	497.28
Printing Bulletins .....	10,886.08
Building Account .....	1,697.25
Meteorology and Irrigation.....	5,537.97
Library .....	171.08
Divide Station .....	1,881.94
Cheyenne Station .....	6,582.76
San Luis Valley Station.....	3,878.63
San Luis Valley Station Survey.....	431.67
Seepage Survey .....	856.03
Contingent Expense .....	30.00
Feeding Experiment .....	3,392.62
Director's Office .....	2,239.05
Chemical Section .....	3,708.18
Entomological Section .....	1,947.52
Arkansas Valley Station.....	17,110.80
Executive Committee .....	409.85
Association of Agricultural Colleges.....	70.00
Agricultural Section .....	2,002.43
Horticultural Section .....	2,062.21
Traveling .....	27.50
Unexpended balance, November 30, 1903.....	1,651.02
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	\$173,242.40

## EXPERIMENT STATION.

Special Fund.

Local Treasurer.

## RECEIPTS.

1897 and 1898.....	\$ 1,909.11
1898 and 1899.....	2,649.40
1899 and 1900.....	1,364.78
1900 and 1901.....	1,711.85
1901 and 1902.....	2,727.69
1902 and 1903.....	623.20
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	\$ 10,986.03

## DISBURSEMENTS.

Agricultural Section .....	\$ 163.81
Arkansas Valley Station.....	2,195.65
Printing Bulletins .....	1,240.45
Chemical Section .....	447.25
Entomological Section .....	278.09
Feeding Experiment .....	358.65
Horticultural Section .....	410.62
Meteorology and Irrigation.....	911.56
Rainbelt Station .....	741.75
Salary Account .....	2,153.29
San Luis Valley Station.....	382.70
Executive Committee, Expense.....	444.35
Divide Station .....	21.80
Stationery Account .....	110.50
Director's Office .....	1,085.57
Library Account .....	39.99
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	\$ 10,986.03

## EXPERIMENT STATION.

Special Fund.

State Treasurer.

## RECEIPTS.

1895.	
July .....	\$ 262.62
September .....	201.88
October .....	159.48
November .....	243.85
December .....	10.00
1896.	
March .....	187.40
April .....	835.25
May .....	773.66
June .....	278.57
September .....	60.41
November .....	149.96
December .....	47.00
February .....	162.13
March .....	65.60
	\$ 3,437.81

## DISBURSEMENTS.

Executive Committee .....	\$ 454.40
Traveling Expense .....	24.15
Arkansas Valley Station.....	474.56
Feeding Experiment .....	123.00
Salary Account .....	1,468.28
Printing Bulletins .....	555.27
Printing Annual Reports.....	100.00
San Luis Valley Station.....	75.00
Chemical Section .....	30.60
Irrigation Section .....	98.50
Horticultural Section .....	5.25
Rainbelt Station .....	28.80
	\$ 3,437.81

SUMMARY EXPERIMENT STATION AND EXPERIMENT  
STATION SPECIAL ACCOUNTS.

November 30, 1892, to November 30, 1903.

## RECEIPTS.

Experiment Station (Local Treasurer).....	\$173,242.40	
Experiment Station (State Treasurer)....	3,437.81	
Special Fund (Local Treasurer).....	10,986.03	
		<u>\$187,666.24</u>

## DISBURSEMENTS.

Overdraft, November 30, 1892.....	\$ 482.82	
Printing Annual Report.....	1,146.44	
Salary Account .....	108,282.84	
Stationery, etc. ....	607.78	
Printing Bulletins .....	12,681.80	
Building Account .....	1,697.25	
Meteorology and Irrigation.....	6,449.53	
Library .....	211.07	
Divide Station .....	1,932.54	
Cheyenne Station .....	7,324.51	
San Luis Valley Station.....	3,953.63	
San Luis Valley Survey.....	431.67	
Seepage Survey .....	856.03	
Contingent Expense .....	30.00	
Feeding Experiment .....	3,874.27	
Director's Office .....	3,324.62	
Chemical Section .....	4,186.03	
Entomological Section .....	2,225.61	
Arkansas Valley Station.....	19,781.01	
Executive Committee .....	1,308.60	
Association of Agricultural Colleges.....	70.00	
Agricultural Section .....	2,166.24	
Horticultural Section .....	2,478.08	
Traveling Expense .....	51.65	
San Luis Valley Station.....	382.70	
Irrigation Section .....	98.50	
Unexpended balance, November 30, 1903.....	1,651.02	
		<u>\$187,666.24</u>

## AGRICULTURAL COLLEGE AND MECHANIC ARTS FUND.

### RECEIPTS.

Balance in Treasury November 30, 1892 .....	\$ 8,209.44
1893 and 1894 .....	19,000.00
1894 and 1895 .....	20,203.00
1895 and 1896 .....	21,000.00
1896 and 1897 .....	22,000.00
1897 and 1898 .....	23,000.00
1898 and 1899 .....	24,000.00
1899 and 1900 .....	25,000.00
1900 and 1901 .....	25,000.00
1901 and 1902 .....	25,000.00
1902 and 1903 .....	25,000.00
1903 and 1904 .....	25,000.00
	\$262,412.44

### DISBURSEMENTS.

Salary Account .....	\$244,174.46
Mechanical Department .....	2,641.14
Horticultural Department .....	657.88
Chemical Department .....	4,565.78
Physics and Engineering .....	1,800.24
Mathematical Department .....	32.60
Zoology and Entomology .....	619.98
Library .....	22.57
Farm Department .....	95.40
History and Literature .....	93.50
Unexpended balance, November 30, 1903 .....	7,708.89
	\$262,412.44



## RECEIPTS AND DISBURSEMENTS OF AGRICULTURAL COLLEGE TAX FUND.

### RECEIPTS

Balance in Treasury November 30, 1892.....	\$ 11.61	
1893 and 1894 .....	34,830.03	
1894 .....	35,352.24	
1895 .....	33,299.51	
1896 .....	31,711.63	
1897 .....	38,072.61	
1898 .....	38,786.56	
1899 .....	36,616.02	
1900 .....	38,504.97	
1901 .....	41,010.48	
1902 .....	60,795.37	
1903 .....	72,858.92	
Overdraft .....	900.23	
	\$462,750.18	

### DISBURSEMENTS.

Overdraft. November 30, 1892 .....	\$ 4,378.80	
1893 .....	26,687.67	
1894 .....	34,876.59	
1895 .....	38,098.16	
1896 .....	32,600.67	
1897 .....	33,777.25	
1898 .....	40,907.68	
1899 .....	32,201.65	
1900 .....	32,945.99	
1901 .....	51,068.38	
1902 .....	59,592.89	
1903 .....	75,410.21	
Transfers and refunds .....	206.24	
	\$462,750.18	

## RECEIPTS AND DISBURSEMENTS OF THE LAND IN- COME FUND.

### RECEIPTS.

Balance in Treasury December 1, 1892.....	\$	5,282.81	
1893-94 .....		9,561.09	
1895-96 .....		9,313.04	
1897-98 .....		13,890.14	
1899-00 .....		16,624.03	
1901-02 .....		20,256.26	
1903 .....		8,369.57	
		\$ 83,296.94	\$ 83,296.94

### DISBURSEMENTS.

1893 .....	\$	10,305.38	
1894 .....		4,286.63	
1895 .....		3,186.16	
1896 .....		5,416.63	
1897 .....		5,893.98	
1898 .....		8,853.83	
1899 .....		.....	
1900 .....		10,913.09	
1901 .....		10,851.76	
1902 .....		13,124.26	
1903 .....		9,968.12	
Reimbursement .....		361.56	
Balance, December 1, 1903 .....		135.54	
		\$ 83,296.94	\$ 83,296.94

## RECEIPTS AND DISBURSEMENTS OF SPECIAL FUND.

## RECEIPTS.

Balance in Treasury December 1, 1892.....	\$ 269.21	
1893-94 .....	5,910.38	
1895-96 .....	5,389.24	
1897-98 .....	3,782.51	
1899-00 .....	5,322.26	
1901-02 .....	11,672.73	
1903 .....	15,141.86	
		\$ 47,488.19

## DISBURSEMENTS.

1893 .....	\$ 1,377.75	
1894 .....	4,417.44	
1895 .....	3,462.15	
1896 .....	1,957.85	
1897 .....	3,786.18	
1898 .....	146.09	
1899 .....	5,245.21	
1900 .....	5,779.80	
1902 .....	5,941.73	
1903 .....	15,175.82	
Transfers .....	161.65	
Balance December 1, 1903.....	36.52	
		\$ 47,488.19

## RECEIPTS AND DISBURSEMENTS OF THE ANNIE JONES LIBRARY FUND.

### RECEIPTS.

1895-96 .....	\$ 2,836.05	
1897-98 .....	45.00	
1899-00 .....	158.90	
1901-02 .....	854.07	
1903 .....	204.45	
	\$ 4,098.47	

### DISBURSEMENTS.

1896 .....	\$ 2,692.90	
1897 .....	147.35	
1898 .....	31.00	
1899 .....	18.00	
1900 .....	18.00	
1901 .....	40.72	
1902 .....	243.75	
1903 .....	260.95	
Balance .....	605.80	
	\$ 4,098.47	

STATEMENT OF DISBURSEMENTS OF SPECIAL APPROPRIATIONS MADE BY THE COLORADO GENERAL ASSEMBLY.

1886	By the Ninth General Assembly.....	\$ 6,500.00
1885	By the Tenth General Assembly.....	10,000.00
1891	By the Thirteenth General Assembly.....	8,000.00
		<u>\$ 24,500.00</u>

## DISBURSEMENTS.

1892.

July	Sewer Account .....	\$ 1,248.27
Aug.	Sewer Account .....	1,416.60
Sept.	Sewer Account .....	2,900.53
Oct.	Sewer Account .....	934.60
		<u>\$ 6,500.00</u>

1896.

Dec.	General Improvement Account.....	\$ 100.00
Jan.	General Improvement Account.....	4.40
Feb.	General Improvement Account.....	461.72
Mar.	General Improvement Account.....	581.80
Apr.	General Improvement Account.....	458.98
May	General Improvement Account.....	1,203.20
June	General Improvement Account.....	642.70
July	General Improvement Account.....	1,327.75
Aug.	General Improvement Account.....	872.48
Sept.	General Improvement Account.....	2,377.73
Oct.	General Improvement Account.....	1,249.25
Nov.	General Improvement Account.....	718.99

1897.

Sept.	General Improvement Account.....	1.00
		<u>\$ 10,000.00</u>

1902.

Apr.	Student Labor Account (special).....	\$ 2,000.00
Aug.	Improvement Account (special).....	2,387.32
Sept.	Improvement Account (special).....	1,740.40
Oct.	Improvement Account (special).....	529.87
Nov.	Improvement Account (special).....	1,342.41
		<u>\$ 8,000.00</u>
		<u>\$ 24,500.00</u>

STATEMENT SHOWING THE RECEIPTS AND FOR WHAT DEPARTMENTS AND ACCOUNTS THE REVENUES OF THE TAX, INCOME, SPECIAL, ANNIE JONES LIBRARY AND SPECIAL APPROPRIATION FUNDS WERE DISBURSED, AND THE AMOUNT CHARGED TO EACH.

RECEIPTS

Tax Fund .....	\$461,549.95	
Special Appropriation .....	24,500.00	
Special Fund .....	47,488.19	
Land Income Fund.....	83,296.94	
Annie Jones Library.....	4,098.47	
Overdraft .....	122.37	
		\$621,355.92

DISBURSEMENTS

Overdraft, November 30, 1892.....	\$ 4,378.80
Electrical Engineering .....	447.64
Constitution and History.....	15.69
Seed Distribution .....	45.70
Zoology and Entomology.....	3,963.89
Domestic Economy .....	3,224.76
Commercial Department .....	4,053.72
Library Account .....	7,802.70
Horticultural Department .....	21,851.21
Farm Department .....	50,539.81
History and Literature.....	286.37
President's Office .....	3,646.14
Student Labor Account.....	22,796.66
Building Account .....	225.00
Fair Exhibit .....	251.19
Insurance .....	9,517.94
State Board of Agriculture.....	26,754.23
Dairy Account .....	882.41
Chemical Department .....	6,112.70
English and Stenography .....	461.34
Mechanical Department .....	21,740.29
Mathematical Department .....	591.82
Furniture Account .....	4,835.43

## DISBURSEMENTS—Continued

Physics and Engineering.....	7,925.88
Remodeling Dormitory .....	2,075.51
Current Expense .....	39,898.34
Light and Fuel.....	18,629.18
Veterinary Science .....	1,358.11
Text-Book Account .....	25,261.66
General Repairs .....	14,213.21
Salaries .....	132,546.56
Secretary's Office .....	2,280.45
Military Department .....	1,040.19
Improvement on Grounds.....	378.27
Permanent Improvements .....	74,984.31
Advertising .....	8,670.98
Hose House .....	3.84
Agricultural Hall .....	945.00
Farm House .....	670.35
Mechanic Shop .....	182.75
Farmers' Institutes .....	1,668.12
Annie Jones Library Special.....	533.95
Freight and Express.....	8,007.16
Annual Catalogue .....	4,377.85
Membership A. A. A. C.....	70.00
Farm Siphon .....	5.00
World's Fair Exhibit.....	857.11
Water Supply .....	322.25
Sewers .....	7,118.88
Mechanical Building Heating.....	1,211.84
Drainage Account .....	233.40
College Stand Pipes .....	304.71
Engineering Building .....	42.00
Mechanical Building Closets.....	418.91
Irrigation Pipe Line.....	2,806.22
Extension Water Mains.....	759.48
Secretary's Report .....	43.75
Horticultural Building .....	14,715.41
Compiling Laws .....	132.00
Reimbursing United States.....	200.00
Farm Root Cellar.....	148.00
Flag and Staff.....	25.00
Course in Agriculture.....	187.80
Feeding .....	621.20

## DISBURSEMENTS—Continued

Domestic Economy Building Repairs.....	359.01
Horticultural Building Furniture.....	499.75
Greenhouse .....	3,106.38
Flagging .....	240.92
Chemical Building .....	29,250.62
Plumbing .....	225.26
Annie Jones Library.....	3,492.67
Advertising Pamphlet .....	223.45
Mechanical Engineering Building.....	4,727.80
Repairs on Barn.....	4.50
Student Labor Special.....	2,000.00
Improvement Special .....	6,000.00
Refunds and Transfers.....	729.45

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 \$621,355.92



**AUDIT STATE AGRICULTURAL COLLEGE.**

December 1, 1903, to November 30, 1906.

Hon. P. F. Sharpe, President State Board of Agriculture, Fort Collins, Colorado.

Dear Sir—Pursuant to the instructions of your executive committee, we have made an audit of the books and accounts of the State Agricultural College from December 1, 1903, to November 30, 1906, and herewith submit our findings.

**SECRETARY'S CASH.**

All collections have been properly accounted for and paid over to the State and local treasurers.

**DISBURSEMENTS.**

All disbursements are evidenced by duly authenticated bills, and all vouchers are properly approved by the finance committee.

**LOCAL TREASURER.**

We verified the balances shown as in hands of local treasurer, and find them to be correct.

**STATEMENTS.**

The following statements exhibit the transactions of the past three years:

## SECRETARY'S CASH ACCOUNT.

## RECEIPTS.

Balance Library Fund, December 1, 1903.....	\$ 1,056.81
Agricultural Department, sales.....	8,723.40
Agricultural Station, sales.....	201.60
Agronomy Department, sales.....	58.57
Agronomy Section, sales.....	338.94
Animal Husbandry Department, sales.....	4,805.64
Appropriation Fund transfers.....	3,328.41
Arkansas Valley Sub-station sales.....	723.13
Animal Investigation .....	142.00
Commercial Department, sales.....	30.00
Chemical Department, sales.....	107.50
Chemical Section, sales.....	571.75
Civil and Irrigation Engineering Department, sales.....	250.00
Domestic Science Department, sales.....	19.25
Directors' Office, sales.....	893.02
Entomological Department, sales.....	10.00
Engineering Department, sales.....	250.00
Entrance Fees .....	1,502.00
Freight Refunded .....	415.44
Farm Division sales.....	32.50
Gymnasium Fund .....	253.00
Girls' Dormitory .....	345.61
Horticultural Department, sales.....	163.50
Horticultural Section, sales.....	25.74
History and Literature Department, sales.....	12.60
Insurance Refunded .....	10.00
Irrigation and Engineering Section, sales.....	5.00
Library Department, sales.....	74.95
Library Fund Collections (Annie Jones).....	407.80
Mechanical Department, sales.....	43.83
Miscellaneous, sales .....	150.95
Music Fees .....	295.50
Physics Department, sales.....	9.85
Registration Fees .....	36.00
San Luis Valley Sub-station, sales.....	1,072.14
Text Book Department, sales.....	8,222.17
Western Slope Fruit Investigation.....	1,125.00
Western Slope Fruit Investigation, Transfer.....	1,303.11

\$ 37,456.71

## DISBURSEMENTS.

Paid State Treasurer, Special Fund, 1904.....	\$ 8,250.03
Paid State Treasurer, Special Fund, 1905.....	7,589.37
Paid State Treasurer, Special Fund, 1906.....	12,590.03
Paid State Treasurer, Library Fund.....	1,464.61
Paid Local Treasurer, Special Fund, 1904.....	1,555.34
Paid Local Treasurer, Special Fund, 1905.....	231.10
Paid Local Treasurer, Special Fund, 1906.....	5,756.23
	<hr/>
	\$ 37,436.71

## RECEIPTS AND DISBURSEMENTS.

	RECEIPTS.				DISBURSEMENTS.				Balance
	1903. Dec. 1.	1904.	1905.	1906.	1904.	1905.	1906.	Nov. 30, 1906.	
Agricultural College, Tax Fund .....	900.23*	\$ 64,035.53	\$ 69,067.32	\$ 69,755.00	\$ 61,429.70	\$ 66,812.37	\$ 75,711.10	\$ 1,994.55*	
Agricultural College, Land Income Fund.....	135.54	6,161.61	31,107.00	18,354.31	8,958.06	27,088.27	19,353.48	358.05	
Agricultural College, Library.....	605.89	1,464.61	.....	.....	895.10	.....	1,175.31	.....	
Agricultural College, Special .....	36.52	8,257.53	7,589.37	12,590.03	8,294.05	6,156.76	10,811.84	3,210.80	
Agricultural College, Mechanical Arts (U. S.)...	7,708.89	25,000.00	25,000.00	25,000.00	25,016.42	23,275.68	24,562.23	8,854.56	
Appropriation, Agricultural Instruction.....	.....	.....	8,000.00	.....	.....	4,013.23	3,986.77	.....	
Appropriation, Farmers' Institutes.....	.....	.....	8,000.00	.....	.....	897.34	7,102.66	.....	
Appropriation, Animal Industry .....	.....	.....	10,000.00	.....	.....	639.24	9,360.76	.....	
Appropriation, Plant Industry .....	.....	.....	3,000.00	.....	.....	941.71	2,058.29	.....	
Appropriation, Root Crops .....	.....	.....	1,000.00	.....	.....	.....	1,000.00	.....	
Experiment Station (Hatch) Fund .....	1,651.02	15,000.00	15,000.00	15,000.00	14,854.46	15,242.16	16,840.87	286.47*	
Experiment Station (Adams) Fund .....	.....	.....	.....	6,750.00	.....	.....	6,294.74	465.26	
Experiment Station, Special Fund .....	15.50	1,555.34	231.16	5,756.23	894.19	281.70	5,376.44	1,065.84	
Totals .....	\$ 9,252.91	\$121,475.62	\$177,991.79	\$153,205.57	\$121,282.58	\$146,348.46	\$182,634.49	\$ 11,663.49	

\*Overdraft.

## DISBURSEMENTS, COLLEGE FUNDS.

	1904	1905	1906
Agricultural Department .....	\$ 10,789.00	\$ 14,459.10	.....
Agronomy Division.....	.....	10.80	\$ 780.72
Animal Husbandry Division.....	.....	.....	5,414.25
Farm Division.....	.....	.....	5,842.15
Farm Mechanics Division.....	.....	.....	236.58
General Agriculture Division.....	.....	.....	4,732.20
Advertising .....	1,490.49	2,149.17	2,039.28
Bulletins, Catalogues and Reports.....	417.68	881.40	1,114.30
Association American Agricultural Colleges and Experiment Stations.....	15.00	15.00	15.00
Chemical Department .....	1,724.16	1,184.94	759.75
Commercial Department.....	284.85	95.82	16.65
Constitutional History and Irrigation Law Department.....	20.50	10.45	53.85
Current Expense.....	2,464.86	2,112.22	804.10
Civil and Irrigation Engineering Department	752.50	1,143.81	2,019.17
Domestic Science Department.....	430.25	603.37	551.06
English and Sociology Department.....	16.70	43.87	9.15
Electrical Engineering Department.....	595.99	1,282.63	.....
Electrical Supplies.....	.....	407.98	162.90
Furniture.....	1,513.10	1,734.50	.....
Freight and Express.....	1,343.96	2,436.29	1,557.01
Fuel and Lights.....	3,980.44	3,756.04	4,785.86
Farmers' Institute Division.....	563.55	1,485.94	5,003.19
Firemen and Janitors.....	.....	.....	3,282.26
General Repairs.....	2,202.77	3,684.72	2,043.04
Girls' Dormitory.....	.....	1,272.45	785.41
Horticultural Department.....	2,872.43	3,780.99	3,465.00
History and Literature Department.....	47.25	58.47	27.50
Insurance.....	311.05	1,160.10	993.75
Library.....	1,856.56	1,761.15	2,695.19
Mechanical Department.....	2,700.23	4,440.34	2,368.39
Mathematical Department.....	16.00	13.70	8.60
Military Department.....	155.14	229.46	74.22
Music Department.....	.....	.....	118.84
Modern Languages Department.....	.....	.....	13.45
President's Office.....	250.83	562.43	1,442.67
Physical Training Department.....	.....	.....	17.20
Permanent Improvements.....	9,967.23	12,496.12	14,060.31
Salary.....	50,191.96	53,775.27	61,807.02
Secretary's Office.....	255.44	816.20	985.82

## DISBURSEMENTS, COLLEGE FUNDS—Continued.

State Board of Agriculture.....	1,458.85	1,742.55	1,291.40
Student Labor.....	3,862.19	3,988.69	3,655.90
Text-Book Department.....	2,632.09	3,111.50	3,305.01
Veterinary Science Department.....	106.85	137.07	352.30
Zoology and Entomological Department.....	194.03	1,399.11	222.68
Transfers to other funds.....			3,790.28
Totals.....	\$105,593.93	\$128,243.65	\$142,703.39

## DISBURSEMENTS, EXPERIMENT STATION FUNDS.

	1904	1905	1906
Agricultural Section.....	\$1,335.48	\$ 869.56	\$ 56.27
Association American Agricultural Colleges and Experimental Stations.....	15.00		
Arkansas Valley Sub-station.....	49.36	45.65	54.12
Animal Investigation Section.....		144.83	2,024.11
Agronomy Section.....		310.35	2,483.55
Bulletins and Reports.....	518.20	2,521.98	5,457.19
Buildings .....		141.40	5,236.68
Chemical Section.....	366.51	31.75	1,345.47
Director and General.....	536.56	590.72	1,716.38
Entomological Section.....	294.71	327.02	1,053.05
Horticultural Section.....	284.68	390.48	1,570.48
Insurance .....		6.00	33.00
Library .....	21.42	59.42	1,912.63
Meteorological and Irrigation Section.....	893.77	252.26	2,347.39
Plains Sub-station.....	74.00		
Salary .....	11,292.96	10,681.10	11,136.07
San Luis Valley Sub-station.....	6.00		
Veterinary Section.....		234.60	951.85
Western Slope Fruit Investigation.....			2,428.11
Transfers to other funds.....		557.69	1,121.57
Totals .....	\$15,688.65	\$17,104.81	\$40,931.10

## CERTIFICATE.

We have made an audit of the books of the State Agricultural College from December 1, 1903, to November 30, 1906, inclusive; and in accordance therewith we certify that the foregoing statements correctly represent the transactions for the period named.

THE CONTINENTAL TRUST COMPANY,

E. F. ARTHUR,  
Auditor.

(SEAL.)

Dated December 8, 1906.

Note—Mr. Arthur also says, "The system in use for the payment of accounts through the State Treasurer is cumbersome and antiquated. Every invoice is duplicated for attachment to the voucher drawn on the State Auditor. If all funds can be drawn from the State Treasurer in bulk and placed in the hands of the local treasurer, this duplication can be avoided and accounts paid by warrant on the local treasurer, each warrant specifying the fund against which it is drawn."