

**TWENTY-FIFTH
BIENNIAL REPORT**
of the
STATE AUDITOR
STATE OF IDAHO



**OCTOBER 1, 1938
SEPTEMBER 30, 1940**

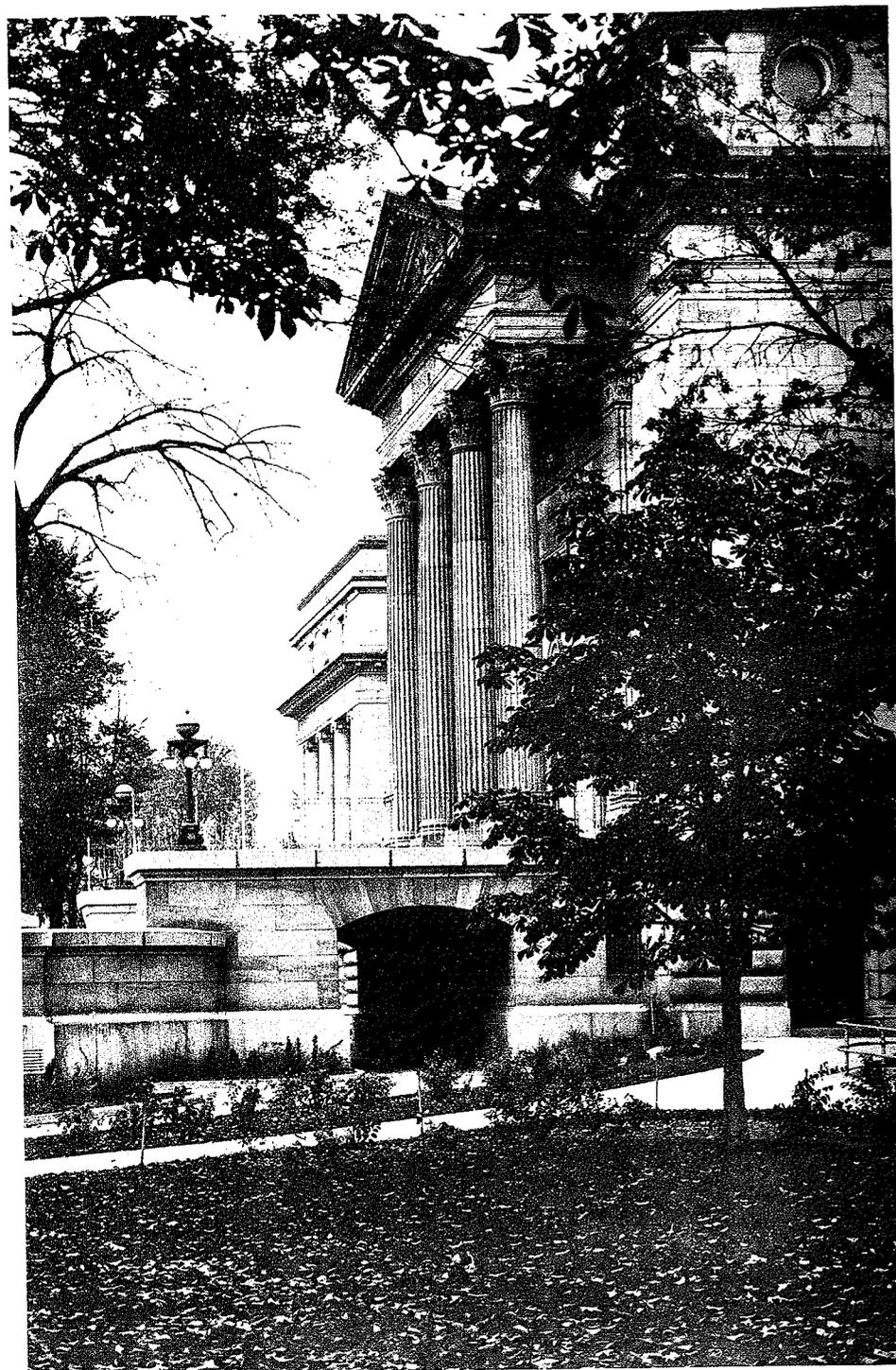
CALVIN E. WRIGHT, *State Auditor*

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STATE CAPITOL, BOISE, IDAHO

LIST OF TERRITORIAL AND STATE AUDITORS OF IDAHO

TERRITORIAL AUDITORS

JOHN M. BACON	1863
B. F. LAMBKIN	1863-1864
H. B. LANE	1864-1867
WILLIAM R. BISHOP	1867-1868
DANIEL CRAM	1868-1875
JOSEPH PERRAULT	1875-1881
JAMES L. ONDERDONK	1881-1885
SILAS W. MOODY	1885-1887
J. H. WICKERSHAM	1887-1891

STATE AUDITORS

SILAS W. MOODY	1891-1892
FRANK C. RAMSEY	1893-1896
J. H. ANDERSON	1897-1898
BARTLETT SINCLAIR	1899-1900
E. W. JONES	1901-1902
THEO. TURNER	1903-1904
ROBERT S. BRAGAW	1905-1908
S. D. TAYLOR	1909-1912
F. L. HUSTON	1913-1916
CLARENCE VAN DEUSEN	1917-1918
E. G. GALLET	1919-1932
HARRY C. PARSONS	1933-1938
CALVIN E. WRIGHT	1939-1940

OFFICE OF THE STATE AUDITOR
BOISE, IDAHO

December 1, 1940

HONORABLE C. A. BOTTOLFSEN,
Governor of Idaho.

DEAR SIR:

Pursuant to the requirements of Section 65-901, I.C.A., I submit herewith the Twenty-fifth Biennial Report of the State Auditor for the period October 1, 1938, to and including September 30, 1940, containing an analysis of all receipts and disbursements for the period above mentioned and such other information deemed of interest to you and to the Legislature.

Of necessity, our comments herein will be brief; Idaho's present fiscal problems and accounting procedures demand serious study and thoughtful remedy, and we join with you in calling attention to the detailed report now being completed by the Idaho State Planning Board on a Six-Year Improvement Program with particular reference to its financial study in which both your special committee and our office co-operated.

We do, however, mention the following as a few definite and constructive recommendations:

Disbursement Classification:

To simplify the method of appropriating, reduce the cost of bookkeeping, and increase the efficiency of control, it is suggested that Sections 65-7004 and 65-3408 I.C.A., relating to the classification of disbursements, be amended as follows:

1. Maintenance and Operation
 - a. Salaries and Wages
 - b. Other Expense
2. Capital Outlay
3. Relief and Pensions
4. Refunds of Erroneous Receipts
5. Payments as Agent

and that all Legislative appropriations be made in accordance therewith.

Classification of Receipts:

The classification of receipts as detailed under Section 65-1004 I.C.A. should be changed as follows:

REPORT OF STATE AUDITOR

5

1. Revenue
 - a. Taxes
 - 1A. Property
 - 2A. Excise and Other
 - b. Licenses and Permits
 - c. Charges for Services and Fees
 - d. Interests and Penalties
 - e. Rentals
 - f. Fines, forfeitures, escheats, including surety bond adjustments
 - g. Miscellaneous Sales
 - h. Matched Funds and Contributions
 - 1H. Federal
 - 2H. County
 - 3H. Other
2. Non Revenue
 - k. Sale of Capital Assets
 1. Sale of State Obligations
 - m. Insurance Adjustments to Capital Assets
 - n. Trust Accounts
 - o. Revolving Fund Reimbursements
 - p. Refunds of Erroneous Payments

Prohibition of Transfers:

Section 65-3411—Transfer of appropriations from one class to another. This section should be amended to prohibit such transfers. Under the present law the State Board of Examiners is burdened with the approving of thousands of these transfers each biennium, and the original appropriations as made by the Legislature cease to be a control over expenditures. However, it is not suggested that this change be made unless Sections 65-1004 and 65-3408 are amended as requested in this report.

Appropriation Allocations:

It is suggested that the State of Idaho adopt, by Legislative action, a very commendable practice now in effect in many states—that of giving the State Board of Examiners or a State Board of Control the full power of allotting to each Department and Institution, upon a three- or six-month basis, a sufficient amount to operate during that period. The basis of the allotment being a request from the Department or Institution filed with the Board for their approval or disapproval. Said action being within and conforming to the Legislative appropriation. This method is an

additional guardian over appropriations and eliminates lavish and unnecessary expenditures with the effect that greater savings are reflected in appropriation balances.

Contingent Appropriation:

On several occasions in the past it has been necessary, due to unforeseen calamities and other things beyond the state's control, to call special sessions of the Legislature, get decisions of the Supreme Court, or jeopardize the position of various State officials in order to carry on the necessary activities of certain state departments and institutions because of lack of funds or appropriations. It is suggested that a contingent appropriation of at least \$100,000.00 be made and placed under the control of the State Board of Examiners, which Board would have the authority to make allotments therefrom to departments and institutions in distress.

General Ledger:

The State of Idaho does not and never has had a general ledger. The main factor which has stood in the way of setting up such a ledger is an inventory of the capital accounts. To determine the proper valuation of all the state's physical property would entail the expenditure of a considerable sum; however, the benefits to be derived from such a ledger would be of far greater value. The state books would reflect the true worth of the state; a barometer to guide the Legislature and state officials in their actions; a speedy and accurate method of reporting upon the state's financial condition are some of the more important values. The state has made it mandatory that all other taxing districts within the state maintain such a ledger but has never provided for its own.

Change of Fiscal Year:

This office again suggests changing the fiscal year of all state departments and institutions, counties and municipalities to end June 30. Changing the fiscal year of all taxing units to June 30 would put the accounting procedure in line with the taxpaying periods, as the second and last installment is due the fourth Monday in June. It would make it possible to include all current tax collections in reports covering the period for which the tax was levied and to determine the amount of delinquencies to be carried over. The Federal Government and most of the states and taxing districts of other states are now operating on this

basis. This office and many other offices in our state are called upon at various intervals to make reports to the Federal Government and to other states on a basis comparable with their own. In many instances considerable additional time is expended in order to make reports on a June 30th basis. Also a large saving can be made by all departments in that they would have six months in which to prepare their reports to the Governor and to the Legislature, and as a general rule additional help would not be needed. A more comprehensible report could be made under this plan, as departments could report on the complete last biennium receipts and expenditures rather than broken periods as is now required. If appropriations were made on the same basis, much work would be saved for the Legislature, as partial appropriation bills would not be necessary. Reports of all state departments should be put on the same basis.

State Asylum and Sanitarium Fund:

The State Asylum and Sanitarium Fund, created as a trust fund in which is placed all money on persons admitted to the state hospitals, bears no authority for the disposal of said money in cases where persons escape from the institution or when death occurs and no claim is filed for refund. At the present time there is remaining in this fund, \$4,126.94, which is an accumulation of small amounts since 1915. Many of the persons to whom the money belongs have escaped or died, and, in many instances in the earlier cases, no record is available; therefore no claim will ever be filed. This office again suggests that the Legislature pass a law providing for the transfer, to the General Fund, of all moneys belonging to persons who have died or escaped and for which no claim has been filed within a period of ten years.

State Endowment Funds:

Under the provisions of the Idaho Admission Bill certain lands were granted to the State of Idaho, by the United States, for specific purposes, namely: Public Schools, Public Buildings, University of Idaho, Penitentiary, Agricultural College, School of Science, Normal Schools, State Hospital South, and Charitable Institutions. Section 12 of the Admission Bill reads in part as follows: "the lands granted by this section shall be held, appropriated and disposed of exclusively for the purpose herein mentioned."

An audit of the funds relative to the sale of these lands and the investment of the proceeds has revealed numerous errors

which the Legislature should authorize the State Auditor to correct. However, further errors, most of which were made more than twenty years ago, show that the State General Fund owes various Endowment and Endowment Income Funds the sum of \$106,269.71—see page 51, Endowment Fund Audit, October 1, 1932, to December 31, 1938, by the Bureau of Public Accounts. This adjustment necessitates an appropriation from the General Fund; however, it is offset in part by the fact that the amounts due the income funds will reduce, in the same amount, the appropriations necessary, from the General Fund, for the current maintenance and operation of the institutions. The amount due the Public Building Endowment may, under existing laws, be used to pay bonds and interest outstanding against the state capitol building, thereby reducing the current levy necessary for that purpose. The following is a summary of the amounts due from the General Fund:

Due to	Amount
Public Building Endowment Fund	\$ 36,401.03
Public School Income	44,595.84
Agricultural College Income	3,092.52
Charitable Institutions Income	5,826.11
Normal School Income	4,077.63
Penitentiary Income	1,900.59
State Hospital South Income	1,273.44
School of Science Income	5,284.72
University Income	3,817.83
	\$106,269.71

There may be some adjustments to the above figures developed from the extension of the audit now in progress; however, they will be minor of nature.

In conclusion, I again express my appreciation to the employees of this office for their faithful service to the State of Idaho.

Respectfully submitted,

Calvin E. Wright

State Auditor.

FOREWORD

Exhibit 1: "Auditor's Reconciliation with State Treasurer's Account" is a complete summary of all receipts and disbursements of the State of Idaho controlled through the office of State Auditor. This exhibit shows the total cash receipts of \$59,585,121.62 and disbursements by the State Treasurer in the amount of \$59,190,103.67. A detailed analysis of all receipts and disbursements are set out in the following exhibits.

Exhibit 2: "Consolidated Statement Cash Receipts and Disbursements" shows the cash on hand at the beginning of the period \$5,004,752.01; a summary of all receipts by class; the total disbursements by classification; and, the balance on hand at the end of the period September 30, 1940, in the amount of \$4,321,961.14.

In comparing some of the major items of this exhibit with the comparable figure of the prior biennium, the following is disclosed:

Description	1937-1938 Biennium	1939-1940 Biennium	Increase or Decrease
Cash all funds at beginning of period	3,835,036.46	5,004,752.01	1,169,715.55
Cash in General Fund beginning of period	911,606.79	1,663,087.03	751,480.24
Beer Tax	475,808.33	447,940.31	27,868.02†
Income Tax	4,147,052.34	3,165,572.05	981,480.28†
Kilowatt Hour Tax	662,853.28	848,276.54	185,423.26
Motor Fuels Tax	8,912,976.62	10,033,592.36	1,120,615.74
Property Tax	3,109,341.44	3,987,486.02	878,144.58
Miscellaneous Sales and Receipts	7,615,200.36	8,294,019.76	678,819.40
Matched Funds and Contributions	6,346,520.20	12,416,962.68	6,070,442.48
Total Warrants Issued	42,534,289.45	52,312,510.59	9,778,221.14
Cash all funds at end of period	5,004,752.01	4,321,961.14	682,790.87†
Cash in General Fund at end of period	1,663,087.03	810,522.61*	2,476,609.64†

NOTE: * Overdraft. † Decrease.

Exhibit 3 shows the condition of the State General Fund as of September 30, 1940, also the estimated deficit at the close of the biennium.

Exhibit 4: "Estimated Revenues 1937-1938 General Fund" shows that \$1,546,116.19 was collected in excess of the amount estimated to accrue for that period. The estimate for Income Tax was \$3,009,942.78, and \$4,140,047.84 was collected, accounting for a large percentage of the excess.

Exhibit 5: "Estimated Revenues 1939-1940 General Fund" shows 83.35% of the estimate collected excluding property tax. Many of the smaller sources of revenue have exceeded the esti-

mations. Income tax, mine license tax, beer tax, and liquor surplus will fall short of the estimated amounts.

Exhibit 6: "Condition of General Fund Appropriations for the Biennium 1937-1938" shows the amount appropriated for the various functions, the expenditures and the balance unexpended in the amount of \$390,756.56.

Exhibit 7: This exhibit shows the General Fund appropriations for the biennium to September 30, 1940. Eighty-seven and one-half per cent of the period has elapsed. Some of the departments have exceeded that percentage of expenditures. At the present time 85.04% of the total appropriations have been spent, leaving an unexpended balance of \$1,953,591.81. It is estimated that \$140,000.00 will remain unexpended at the close of the biennium.

Exhibit 8 shows the condition of the Special Fund appropriations for the biennium 1937-1938.

Exhibit 9 shows the condition of the Special Fund appropriations for the biennium 1939-1940.

Exhibit 10: "Disbursements by Unit" shows the amount expended by each department from the General and Special Funds, and the total for each department.

Exhibit 11: "Operation in State Funds" shows all fund balances, beginning and ending, also a detailed analysis of all receipts and disbursements by fund and source.

Exhibit 12: "Operation in State Warrants" shows all warrants outstanding at the beginning of the period, the amount issued by the State Auditor and paid by the State Treasurer, and the amount outstanding at the close of the period by fund.

Exhibit 13: "Delinquent Taxes Due from Counties" is the amount due as of September 30 of each of the years shown, 1935 to 1940 inclusive, on the prior years' charge.

Exhibit 14 shows the total taxes charged against the counties for state purposes for a nine-year period.

Exhibit 15 shows the funds into which the tax moneys were apportioned.

Exhibit 16 is a twenty-four year study of state taxation, showing the assessed valuation of the state for each year from 1917 and the amount levied for General Fund purposes.

Exhibit 17: "Operation in State Bonds." During the past biennium two new bond issues were made aggregating \$582,000.00. The state bonded debt as of September 30, 1940, is \$1,381,500.00.

Exhibit 18 is a concise statement of investments of the endowment funds.

Exhibit 19 is a statement showing miscellaneous accounts due from counties excluding ad valorem tax.

EXHIBIT 1

To Printers

AUDITOR'S RECONCILIATION WITH STATE TREASURER'S ACCOUNT
FOR THE PERIOD ENDING
OCTOBER 1, 1938 to SEPTEMBER 30, 1940

Treasurer's Balance Sept. 30, 1938		5,583,231.68
Receipts:		
Cash	59,596,193.14	
Less Returned Checks	11,071.52	
Total Available Cash		59,585,121.62
		<u>65,168,353.30</u>
Disbursements:		
Sight Drafts		
Federal:		
George Dean	150,710.10	
George Ellzey	131.25	
National Defense	3,180.03	
Vocational Education	72,388.95	
Vocational Rehabilitation	22,155.88	
		248,566.21
Industrial Special Indemnity		39.00
Revolving Funds		1,833,309.71
Interest on Registered Warrants:		
State Highway	3,527.33	
General Fund	17,533.79	
		21,061.12
Bonds and Notes Paid:		
General Interest & Sinking	664,604.90	
Public Building Int. & Sinking	140,000.00	
State Highway, Third Issue	19,495.10	
Toll Bridge Treasury Notes	62,000.00	
		886,000.00
Interest on Bonds & Notes:		
General Interest & Sinking	82,703.00	
Public Building Int. & Sinking	15,950.00	
Toll Bridge Treasury Notes	5,831.25	
		104,484.25
Trust Accounts:		
Miscellaneous Payments:		
American Falls Reservoir Dist.	737,194.66	
Hillsdale Irrigation Dist.	73,821.32	
Mountain Home Irr. Dist. Bonds	54.53	
Mountain Home Irrigation Dist. Int.	99.16	
Unemployment Comp. Trust	4,054,086.17	
		4,865,255.84
Warrants Paid		51,231,387.49
Total Disbursements		<u>59,190,103.67</u>
Treasurer's Cash Balances Sept. 30, 1940		5,978,249.68
Less Outstanding Warrants Sept. 30, 1940		1,656,288.54
		<u>4,321,961.14</u>
Auditor's Cash Balance Sept. 30, 1940		
Treasurer's Cash Balance Sept. 30, 1938		5,583,231.68
Less Outstanding Warrants Sept. 30, 1938		578,479.67
		<u>5,004,752.01</u>
Auditor's Cash Balance Sept. 30, 1938		
Decrease in Cash Balance Since Sept. 30, 1938		682,790.37

EXHIBIT 2 *To Printers*

CONSOLIDATED STATEMENT
CASH RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD OCTOBER 1, 1938 to SEPTEMBER 30, 1940

Auditor's Cash Balance Oct. 1, 1938			
General Fund	1,665,987.03		
Special Fund	<u>3,341,564.98</u>		8,004,752.01
Receipts:			
Taxes			
Athletic Tax	3,109.34		
Beer Tax	447,940.81		
Contractor's License Tax	27,140.12		
Corporation Tax	149,920.25		
Express Company Tax	2,857.89		
Fruit & Veg. Adv. Tax	279,627.16		
Income Tax	3,165,572.05		
Inheritance Tax	177,404.02		
Kilowatt Hour Tax	848,276.54		
Malt Tax	1,871.10		
Mine License Tax	528,656.18		
Motor Fuels Tax	10,035,592.36		
Oleo Stamp Tax	1,149.53		
One Percent Workmen's Comp.	12,741.81		
Premium Tax	658,456.88		
Property Tax	3,987,486.02		
Transportation Company Tax	6,883.64		
Sales Tax	387.19		
White Fish Tax	81.85		
		20,333,354.74	
Licenses & Permits	1,746,055.20		
Charges for Services & Fees	745,586.34		
Fines & Confiscations	45,733.09		
Rent	443,394.70		
Interest & Penalties	1,544,879.94		
Miscellaneous Sales & Receipts	7,712,019.78		
Matched Funds & Contributions	<u>12,416,962.68</u>		
Total Revenue		<u>24,654,633.71</u>	
Non-Revenue		<u>44,987,988.45</u>	
Total Available Cash		<u>14,597,133.17</u>	59,585,121.62
			<u>64,589,873.63</u>
Disbursements:			
Salaries of Employees	6,394,754.36		
Services Other Than Personal	4,208,108.10		
Supplies	1,296,445.37		
Equipment	514,998.95		
Materials	5,657,382.68		
Structural & Non-Struc. Impr.	8,578,166.84		
Debts, Refunds & Indemnities	1,631,592.72		
Rents, Contributions & Fixed Charges	776,372.38		
Payments as Agent	2,367,896.81		
Land	27,139.20		
Losses & Contingencies	419.48		
Relief	7,725,254.95		
Miscellaneous	11,694,215.52		
Disability Compensation	<u>1,439,761.23</u>		
		52,312,510.59	
Less Cancelled Warrants 1935-1936 Series			3,314.23*

EXHIBIT 2—(Continued)

CONSOLIDATED STATEMENT
CASH RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD OCTOBER 1, 1938 to SEPTEMBER 30, 1940

Disbursements: (cont'd.)			
Total Warrant Control			52,309,196.36
Miscellaneous Payments:-			
Sight Drafts:			
Federal	248,566.21		
Industrial Special Indemnity	39.00		
Revolving Funds	1,833,309.71		
Interest on Registered Warrants	21,061.12		
Bonds & Notes Paid	886,000.00		
Interest on Bonds & Notes	104,484.25		
Trust Accounts	<u>4,865,255.84</u>		
		7,958,716.13	60,267,912.49
Auditor's Cash Balance Sept. 30, 1940			<u>4,321,961.14</u>
General Fund		810,522.61*	
Special Funds		5,132,483.75	<u>4,321,961.14</u>

NOTE *Red

EXHIBIT 3

FINANCIAL CONDITION OF STATE GENERAL FUND
AS OF SEPTEMBER 30, 1940

<u>Assets</u>	
Treasurer's Cash Balance	\$129,749.32
Revolving Funds to be returned to General Fund at close of biennium	29,000.00
1939 General State tax due	15,150.78
1940 General State tax accrued	1,800,000.00
	<u>\$1,973,900.10</u>
<u>Liabilities</u>	
Outstanding General Fund warrants	940,227.84
Surplus as of September 30, 1940	1,033,672.26
	<u>\$1,973,900.10</u>
Estimated Condition of General Fund for the 1939-1940 biennium	
Surplus as above	1,033,672.26
Estimated Revenue to accrue during balance of biennium	768,601.21
	<u>1,802,273.47</u>
Less:	
Estimated Expenditures	1,784,591.81
Deficiency:	
Forest Protection Trust	52,000.00
Penitentiary	22,000.00
	<u>1,358,591.81</u>
Estimated deficit at close of biennium	\$56,318.34

EXHIBIT *omitted*

ESTIMATED REVENUES
1937-1938 GENERAL FUND
FOR THE PERIOD JANUARY 1, 1937 - SEPTEMBER 30, 1940

	ESTIMATED REVENUES	RECEIPTS	BALANCES	PER CENT COLLECTED
Counties:-				
District Court Fees	38,955.75	25,040.00	13,915.75	64.27
Inheritance Tax	160,116.89	117,225.19	42,891.70	73.21
State & County Licenses	2,097.00	2,142.50	45.50**	102.16
Attorney General:-				
Fines & Confiscations	.00	1,455.74	1,455.74*	
Education, Board of:-				
Sales	2,152.74	1,526.21	626.53	70.89
Teacher's Certificates	9,736.00	9,394.00	342.00	96.48
Finance:-				
Banks & Banking:				
Licenses & Permits	151.65	195.00	43.35**	128.59
Bureau of Insurance:				
Interest & penalties	.00	1,222.31	1,222.31*	
Premium Tax	497,019.06	646,603.84	149,584.78**	130.10
Licenses & Permits	104,076.00	120,766.00	16,690.00**	116.04
Fees	29,141.66	30,239.58	1,147.92**	103.93
Forfeitures	.00	273.00	273.00*	
Income Tax Department:				
Income Tax	3,009,942.78	4,140,047.84	1,130,105.06**	137.55
Land Department Adm.:-				
Fees	7,088.90	13,321.54	6,232.64**	187.92
Sale of Equipment	.00	567.80	567.80*	
Law Enforcement Department:-				
Beer Revenue Adm.:				
Beer Tax	225,715.23	234,822.24	9,107.01**	104.03
Licenses & Permits	20,296.50	20,730.00	433.50**	102.14
Fees	2.00	.00	2.00	
Sales	52.50	140.75	88.25**	268.10
Kilowatt Hour Tax Bureau:				
Kilowatt Hour Tax	540,427.92	703,913.10	163,485.18**	130.25
Driver's License Bureau:				
Sale of Equipment	.00	50.00	50.00*	
Malt Revenue Adm.:				
Malt Tax	5,595.85	2,488.75	3,107.10	44.47
Fees	2.00	.00	2.00	
Sales	22.00	14.00	8.00	63.64
Motor Fuels:-				
Sale of Equipment	.00	7.50	7.50*	
Motor Vehicle:				
Sale of Equipment	.00	5,278.50	5,278.50*	
Motor Vehicle Caravan:				
Sale of Equipment	.00	302.50	302.50*	
Occupational Licenses:				
Licenses	.00	1,710.00	1,710.00*	
Liquor Control Commissions:-				
Sale of Equipment	.00	1,719.00	1,719.00*	
Mines & Geology:-				
Sale of Equipment	.00	125.00	125.00*	
Penitentiary:-				
Sale of Equipment	.00	665.00	665.00*	
Public Assistance:-				
Sale of Equipment	.00	6,975.98	6,975.98*	

EXHIBIT 4—(Continued)

ESTIMATED REVENUES
1937-1938 GENERAL FUND
FOR THE PERIOD JANUARY 1, 1937 - SEPTEMBER 30, 1940

	ESTIMATED REVENUES	RECEIPTS	BALANCES	PER CENT COLLECTED
Public Health Department:-				
Fees-Birth & Death Cert.	1,686.00	2,139.50	453.50**	126.89
Fines	.00	10.00	10.00*	
Licenses	70.00	35.00	35.00	50.00
Matched Funds & Contrib.	.00	11.66	11.66*	
Public Works:-				
Aeronautics:				
Sale of Equipment	.00	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 & Permits	99.00	20.53	78.47	20.74
Secretary of State:-				
Corporation Tax	155,901.10	158,397.65	2,496.55**	101.60
Delinquent Corp. Tax	3,900.00	5,904.05	2,004.05**	151.39
Fees	40,001.70	35,624.05	4,377.65	89.06
Licenses & Permits	22.50	.00	22.50	
Sales	393.75	23.25	370.50	5.90
State Hospital North:-				
Care of Persons	2,397.12	3,152.59	755.47 **	131.52
Sale of Equipment	.00	267.50	267.50*	
State Hospital South:-				
Care of Persons	9,092.07	11,395.40	2,303.33**	125.33
State School & Colony:-				
Care of Persons	5,595.56	6,062.87	467.31**	108.35
Sale of Equipment	.00	565.00	565.00*	
Soldier's Home:-				
Sale of Equipment	.00	6.00	6.00	
State Treasurer:-				
Express Company Tax	2,714.17	2,706.67	7.50	99.72
Federal Water Power Act	.00	3,170.76	3,170.76*	
Sale of Equipment	.00	40.00	40.00*	
Interest on Bank Balances	27,202.48	91,586.83	64,384.35**	336.69
Fees	237.85	57.40	180.45	24.13
Supreme Court:-				
Fees	2,142.96	2,114.98	27.98	98.69
Sales	666.70	1,174.74	508.04**	176.20
Traveling Library:-				
Fines	.00	14.79	14.79*	
Sales	.00	6.30	6.30*	
Revenue Transfers:-				
Fruit & Vegetable Adv. Comm.	.00	30,000.00	30,000.00*	
Coop. Emergency Rev. (Sales Tax)	50,000.00	90,306.68	40,306.68**	180.61
Liquor Control Surplus	400,000.00	364,755.12	35,244.88	91.19
Occupational Lic. Surplus	25,310.00	25,264.98	45.02	99.82
Asylum & Sanitarium Fund	.00	1,257.88	1,257.88*	
TOTAL OTHER THAN AD VALOREM TAX	5,366,695.88	6,932,802.07	1,546,116.19**	128.70

EXHIBIT 4—(Continued)

ESTIMATED REVENUES
1937-1938 GENERAL FUND
FOR THE PERIOD JANUARY 1, 1937 - SEPTEMBER 30, 1940

	ESTIMATED REVENUES	RECEIPTS	BALANCES	PER CENT COLLECTED
1937 Ad Valorem Tax	1,500,000.00	1,500,000.00	.00	100.00
1938 Ad Valorem Tax	467,571.28	467,571.26	.02	99.99
GRAND TOTAL	7,354,257.16	8,900,373.33	1,546,116.17**	121.02

NOTE: *Receipts Not Estimated
 **Receipts in Excess of Estimation

100% of the Biennium has elapsed.

EXHIBIT 5-4

ESTIMATED REVENUES
1939-1940 GENERAL FUND
FOR THE PERIOD JANUARY 1, 1939 - SEPTEMBER 30, 1940

	ESTIMATED REVENUES	RECEIPTS	BALANCES	PER CENT COLLECTED
Attorney General:-				
Fines & Confiscations	.00	4,250.00	4,250.00*	
Auditor:				
Fees	.00	168.00	168.00*	
Counties:-				
District Court Fees	34,000.00	14,721.37	19,278.63	43.30
Inheritance Tax	110,000.00	156,876.67	46,876.67**	142.62
State & County Licenses	2,000.00	1,891.50	108.50	94.58
Education, Board of:				
Sales	1,000.00	1,232.35	232.35**	123.24
Teacher's Certificates	8,500.00	8,017.00	483.00	94.35
Finance:-				
Banks & Banking:				
Licenses & Permits	150.00	105.00	45.00	70.00
Bureau of Insurance:				
Premium Tax	647,000.00	658,456.88	11,456.88**	101.77
Licenses & Permits	100,000.00	97,826.00	2,174.00	97.83
Fees	30,000.00	31,031.90	1,031.90**	103.44
Tax Commissioner:				
Chain Store Tax	110,000.00	64,012.43	45,987.57	58.19
Income Tax	3,700,000.00	3,008,810.29	691,189.71	81.32
Kilowatt Hour Tax	650,000.00	707,274.97	57,274.97**	108.81
Mine License Tax	500,000.00	259,573.26	240,426.74	51.91
Inheritance Tax Transfer	.00	413.05	413.05*	
Express Co. Tax	2,700.00	1,483.70	1,216.30	54.95
Land Department:-				
Fees	13,000.00	16,221.74	3,221.74**	124.78
Law Enforcement:-				
Beer Revenue Adm.:				
Beer Tax	485,274.25	348,588.30	136,685.95	71.83
Licenses & Permits	21,210.00	30,562.50	9,352.50**	124.78
Sales	75.25	422.38	347.13**	561.30
Malt Revenue Adm.:				
Malt Tax	2,475.15	1,802.15	673.00	72.77
Sales	15.00	.00	15.00	.00
Occupational Licenses:				
Licenses	1,800.00	2,224.00	424.00**	123.55
Motor Vehicle:				
Sales	.00	109.50	109.50*	
Public Assistance:-				
Sales	.00	55.00	55.00*	
Public Health Dept:-				
Fees	2,000.00	5,156.51	3,156.51**	257.83
Licenses	35.00	30.00	5.00	85.71
Public Investments:-				
Sales	.00	36.90	36.90*	
Public Utilities:-				
Fees	100.00	40.69	59.31	40.69
Sales	400.00	258.80	141.20	64.70
Reclamation:-				
Fees	3,550.00	4,833.19	1,283.19**	136.15
Licenses & Permits	2,500.00	.00	2,500.00	.00

EXHIBIT 5-4 (Continued) *Omitted*

ESTIMATED REVENUES
1939-1940 GENERAL FUND
FOR THE PERIOD JANUARY 1, 1939 - SEPTEMBER 30, 1940

	ESTIMATED REVENUES	RECEIPTS	BALANCES	PER CENT COLLECTED
Secretary of State:-				
Corporation Tax	160,797.00	147,623.10	13,173.90	91.80
Delinquent Corp. Tax	4,220.00	2,670.00	1,550.00	63.21
Fees	35,100.00	27,490.63	7,609.37	78.32
Licenses & Permits	.00	57.50	57.50*	
Sales	.00	290.00	290.00*	
State Hospital North:-				
Care of Persons	2,800.00	2,246.00	554.00	80.21
State Hospital South:-				
Care of Persons	9,000.00	8,122.11	877.89	90.25
State School & Colony:-				
Care of Persons	4,500.00	4,806.91	306.91**	106.82
State Treasurer:-				
Federal Water Power Act	4,500.00	3,360.70	1,139.30	74.68
Interest on Bank Balances	75,000.00	77,750.23	2,750.23**	103.66
Fees	75.00	44.50	30.50	59.33
Supreme Court:-				
Fees	2,017.00	1,760.85	256.15	87.30
Sales	1,101.00	934.88	166.12	84.91
Traveling Library:-				
Fines	.00	41.91	41.91*	
Sales	.00	23.09	23.09*	
Revenue Transfers:-				
Liquor Surplus	700,000.00	476,059.27	223,940.73	68.01
Inheritance Tax	.00	1,648.24	1,648.24*	
Occupational Tax	12,000.00	18,000.00	6,000.00**	150.00
Secretary of State Suspense	.00	810.50	810.50*	
Total Other Than Advalorem Tax	7,438,894.65	6,200,226.45	1,238,668.20	83.35
1939 Ad Valorem	2,400,109.51	2,384,958.73	15,150.78	99.36
1940 Ad Valorem	2,400,000.00	66.99	2,399,933.01	.30
GRAND TOTAL	12,239,004.16	8,585,252.17	3,653,751.99	70.15

NOTE: *Receipts Not Estimated
**Receipts in Excess of Estimation

EXHIBIT 6.5 To Printers

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS
FOR THE BIENNIUM 1937-1938
SEPTEMBER 30, 1940

DEPARTMENT OR INSTITUTION	REGULAR APPROPRIATION	INSTITUTIONAL RECEIPTS APPROPRIATED	AMOUNT EXPENDED	BALANCE UNEXPENDED	PER CENT EXPENDED
Attorney General Adm.	50,430.00	2.00	49,874.23	557.77	98.89
Contingent	1,000.00		934.53	65.47	93.45
Auditor Adm.	46,522.85		46,514.47	8.38	99.99
Board of Equalization	4,150.00		2,816.03	1,333.97	67.86
Budget Bureau	10,000.00		9,986.35	13.65	99.86
Public Accounts Bureau	28,460.00		28,245.70	214.30	99.25
Sales Tax Division	15,000.00	93.13	10,062.76	5,030.37	66.67
Governor Adm.	32,450.00	2.93	28,851.43	3,601.50	88.90
Beet Leafhopper Extermination	20,000.00		19,998.39	1.61	99.99
Crickets Control	30,000.00		12,066.01	17,933.99	40.22
Law Enforcement Emerg.	10,000.00	55.94	10,031.20	24.74	99.75
Lieutenant Governor	1,000.00		341.85	658.15	34.19
Mine Inspector Adm.	17,570.00		17,512.80	57.20	99.67
Printing Mining Laws	2,000.00		2,000.00	.00	100.00
Secretary of State Adm.	37,910.00	2.43	35,390.49	2,521.94	93.35
Printing Constitutional Amendments	3,696.00		3,696.00	.00	100.00
Referendum Pamphlets	1,581.97		1,581.97	.00	100.00
Treasurer	27,535.00	22.23	27,402.03	155.20	99.44
Adjutant General Adm.	78,371.00	244.00	77,353.40	1,261.60	98.40
Compensation Insurance	7,500.00		7,103.50	396.50	94.71
Agriculture Adm.	23,100.00		23,098.01	1.99	99.99
Adjustment	4,820.99		.00	4,820.99	.00
Animal Industry	8,202.00		7,305.53	896.47	89.07
Dairying, Bureau of	3,271.00		3,271.00	.00	100.00
Idaho Marketing Comm.	25,000.00		23,248.32	1,751.68	92.99
Plant Industry, Bureau	36,000.00		32,419.94	3,580.06	90.06
Weights & Measures Insp.	8,380.00		8,359.27	20.73	99.75
District Court	225,500.00		225,493.23	6.77	99.99
Education, Board of - Adm.	59,679.00	5.57	59,430.73	253.84	99.57
Albion State Normal	208,984.34	16,303.71	225,283.65	4.40	99.99
Deaf & Blind School	159,086.90	2,292.87	151,840.16	9,539.61	94.09
Indus. Training School	236,664.00	28,616.17	237,864.05	27,416.12	89.67
Lewiston State Normal	225,181.35	14,943.70	237,143.28	2,981.77	98.76
University	1,412,165.42		1,412,165.38	.04	99.99
Alcohol Experiment	20,000.00		20,000.00	.00	100.00
Experiment Station	30,911.92		30,911.92	.00	100.00
Pure Seed	9,167.50		9,066.52	100.98	98.90
Rodent Control	9,500.00		9,495.50	4.50	99.95
Mines & Geology					
Mineral Res. Invest.	11,169.98		11,051.44	118.54	98.94
U S G S COOP.	14,485.00		14,400.70	84.30	99.42
University Southern Br.	418,000.00	49,449.80	467,431.60	18.20	99.99
Vocational Education	56,875.55	2,122.20	58,997.75	.00	100.00
Vocational Rehab.	23,750.00		23,750.00	.00	100.00
Traveling Library	28,295.00	11.15	27,791.77	514.38	98.18

EXHIBIT 6.5 (Continued) To Printers

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS
FOR THE BIENNIUM 1937-1938
SEPTEMBER 30, 1940

DEPARTMENT OR INSTITUTION	REGULAR APPROPRIATION	INSTITUTIONAL RECEIPTS APPROPRIATED	AMOUNT EXPENDED	BALANCE UNEXPENDED	PER CENT EXPENDED
Finance:					
Banks & Banking	5,000.00		2,859.79	2,140.21	57.20
Income Tax	84,140.00		83,259.03	880.97	98.95
Inheritance Transfer	7,200.00		5,676.26	1,523.74	78.84
Insurance Bureau	21,853.00		18,751.46	3,101.54	85.80
Agents Qualification Act	7,500.00		6,256.06	1,243.94	83.41
Store License Bureau	9,890.00		9,373.40	516.60	94.78
Public Investments					
Department of	36,710.00		27,895.82	8,814.18	75.99
Grand Army Republic	3,049.00		2,786.95	262.05	91.41
Historical Society	5,995.00		5,993.10	1.90	99.97
Housing Pioneer Relics	2,000.00		1,788.25	211.75	89.41
Land Department:					
Administration	60,500.00	156.74	60,602.40	54.34	99.91
Special Cruising	14,275.00	64.85	14,339.30	.55	99.99
Timber Fire Protection	111,500.00	731.91	112,213.94	17.97	99.98
White Pine Blister Rust	38,000.00		37,999.95	.05	99.99
Noxious Weed Control	4,000.00	65.50	3,553.23	512.27	87.40
Law Enforcement:					
Beer Revenue	23,720.00	4.47	19,145.58	4,578.89	80.70
Kilowatt Hour Tax	9,712.50		9,205.07	507.43	94.78
Malt Revenue	2,400.00		2,382.84	17.16	99.29
Mine License Tax	7,155.00		5,307.33	1,847.67	74.18
Lava Hot Springs:					
Administration	1,000.00		999.87	.13	99.99
Improvement	10,000.00		9,999.93	.07	99.99
Legislature, 24th Session	86,040.00		81,676.42	4,363.58	94.93
Printing Session Laws	4,500.00		4,382.81	117.19	97.40
Legislature, 24th Session Extra Session	15,000.00		9,604.25	5,395.75	64.03
Miscellaneous:					
Eddins, George	1,200.00		1,200.00	.00	100.00
Lister, Eugene N.	1,200.00		1,200.00	.00	100.00
Neibeur, E. R.	1,200.00		1,200.00	.00	100.00
Steunenberg, Eva B.	2,400.00		2,400.00	.00	100.00
Moody, Wm. G.	2,778.98		2,778.98	.00	100.00
Walton, S. H.	3,000.00		.00	3,000.00	.00
Soldiers Memorial	23,336.58		1,000.00	22,336.58	.04
State Inventory	971.00		769.54	201.46	79.25
Official Bond	8,000.00		6,420.35	1,579.65	80.25
Presidential Electors	449.35		449.35	.00	100.00
Bond Expense:					
State Hospital North	500.00		41.58	458.42	8.31
State Hospital South	500.00		41.56	458.44	8.32
State School & Colony	500.00		41.56	458.44	8.32
Penitentiary	144,270.00	5,309.19	149,111.74	467.45	99.69
Eagle Island	4,720.00	19,653.71	23,579.41	794.30	96.74
Prison Comm. Board of	6,000.00		5,843.52	156.48	97.39
Planning Board	28,350.00		26,941.07	1,408.93	95.03
Public Utilities:					
Administration	66,240.00		66,072.76	167.24	99.75
Rate Making	11,100.00		11,078.15	21.85	99.80

EXHIBIT 6 (Continued)

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS
FOR THE BIENNIUM 1937-1938
SEPTEMBER 30, 1940

DEPARTMENT OR INSTITUTION	REGULAR APPROPRIATION	INSTITUTIONAL RECEIPTS APPROPRIATED	AMOUNT EXPENDED	BALANCE UNEXPENDED	PER CENT EXPENDED
Public Welfare:					
Administration	14,065.00	79.20	12,851.56	1,292.64	90.86
Indigent Unmarried Mothers	6,000.00		6,000.00	.00	100.00
Insane & Feeble-Minded Exp.	1,887.05		575.57	1,311.48	30.50
Public Health	70,932.13	157.44	70,950.38	139.19	99.80
Soldiers Home	23,000.00	124.20	22,273.89	850.31	96.32
State Hospital North	209,920.00	849.25	201,458.98	9,310.27	95.53
State Hospital South	165,005.00	22,003.34	186,013.16	995.18	99.47
State Schhol & Colony	143,850.00	3,510.88	131,950.00	15,410.88	89.54
T.B. Hospitalization	55,000.00		39,296.35	15,703.65	71.45
T.B. Hospital	114,400.00		.00	114,400.00	.00
Occupational Diseases	5,000.00		5,000.00	.00	100.00
Childrens Home Finding Aid					
Society-Boise	11,800.00		11,800.00	.00	100.00
Lewiston	5,900.00		5,900.00	.00	100.00
Public Works:					
Aeronautics	590.00		587.56	2.44	99.59
Capitol Bldg. Improvement	41,250.00		41,160.38	89.62	99.78
Capitol Bldg. Maintenance	96,001.00	30.55	94,116.53	1,915.02	98.00
Hayburn Park	8,885.00		7,739.87	1,145.13	87.11
Purchasing Agent	16,160.00	12.16	15,917.18	254.98	98.42
Phosphate Commission	20,000.00	5.82	7,137.93	12,867.89	35.68
Reclamation:					
Administration	36,600.00	20.53	35,742.23	878.30	97.60
Boise River Channel Impr.	10,000.00		9,994.20	5.80	99.94
Carey Act Relief	1,832.50		11.00	1,821.50	.06
Flood Control Districts	10,000.00		.00	10,000.00	.00
Snake River Channel Imp.	5,000.00	34.74	4,943.23	91.51	98.18
U S Geological Survey	25,000.00		24,991.83	8.17	99.97
State Water Conservation	50,000.00		24,219.60	25,780.40	48.44
Columbia & Snake River Investigation	1,526.34		768.79	757.55	50.37
Relief & Deficiency:					
City of Lewiston	713.70		713.70	.00	100.00
Neil Boyle Hdwe.	2.91		2.91	.00	100.00
Helen A. Smith	35.00		35.00	.00	100.00
State Water Conservation	2,772.27		2,772.27	.00	100.00
Utah Power & Light	70.43		70.43	.00	100.00
Sheep Commission	10,000.00		10,000.00	.00	100.00
Supreme Court:					
Administration	90,230.00	24.25	89,764.94	489.31	99.47
Contingent	200.00		.00	200.00	.00
Law Library	17,668.00	6.00	15,459.34	2,214.66	87.47
State Employment Service	9,371.00		9,370.92	.08	99.99
Veterans Welfare Commission	75,000.00	19.68	55,689.96	19,329.72	74.23
TOTALS	5,916,889.51	167,032.24	5,693,125.19	390,796.56	93.65

EXHIBIT 6 (Continued) To Printers

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS
FOR THE BIENNIUM 1937-1938
SEPTEMBER 30, 1940

DEPARTMENT OR INSTITUTION	REGULAR APPROPRIATION	INSTITUTIONAL RECEIPTS APPROPRIATED	AMOUNT EXPENDED	BALANCE UNEXPENDED	PER CENT EXPENDED
Immigration Labor & Statistics			40.00	40.00*	
Statutory Transfers:					
State Land Water Mtnc & Assessment	10,000.00		10,000.00	.00	100.00
Idaho Fruit & Veg. Adv.	30,000.00		30,000.00	.00	100.00
State Employment Ser.	40,000.00		40,000.00	.00	100.00
Coop. Emergency Revenue	3,505,000.00		3,505,000.00	.00	100.00
Noxious Weed Control	100,000.00		100,000.00	.00	100.00
GRAND TOTALS	9,601,889.51	167,032.24	9,378,014.73	390,756.56	96.00

NOTE: *Red

100% of the Biennium has Elapsed

EXHIBIT 7.6 To Printers

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS
FOR THE BIENNIUM 1939 - 1940
SEPTEMBER 30, 1940

DEPARTMENT OR INSTITUTION	REGULAR APPROPRIATION	INSTITUTIONAL RECEIPTS APPROPRIATED	AMOUNT EXPENDED	BALANCE UNEXPENDED	PERCENT EXPENDED
Adjutant General	76,750.00	21.69	67,379.96	9,391.73	87.77
Compensation	7,510.00		5,718.00	1,792.00	76.14
Veteran's Grave Regist.	3,000.00		2,806.49	193.51	93.55
Agriculture Adm.	84,000.00	69.68	58,159.27	25,910.41	69.18
Bangs Disease	40,000.00		30,500.38	9,499.62	76.25
Weights & Measures	8,380.00		5,045.39	3,334.61	60.21
Albion State Normal	198,691.26	16,478.49	197,150.03	18,019.72	91.63
Attorney General	48,805.00		40,844.62	7,960.38	83.69
Auditor	101,344.50		77,642.94	23,701.56	76.61
Bond Expense	1,000.00		.00	1,000.00	.00
Carey Act	1,821.50		.00	1,821.50	.00
Children's Home Finding & Aid Society					
Boise	11,800.00		9,800.00	2,000.00	83.05
Lewiston	5,900.00		4,900.00	1,000.00	83.05
Comptroller	7,000.00		.00	7,000.00	.00
Deaf & Blind School	161,045.50	1,774.26	129,747.32	33,072.44	79.69
Deaf & Blind Impr.	16,000.00		.00	16,000.00	.00
Deficiency Claims:					
The Texas Co.	64.18		64.18	.00	100.00
Victor Smith	20.87		20.87	.00	100.00
Price D. Sears Co.	377.29		377.29	.00	100.00
John W. Ball	2.50		2.50	.00	100.00
Gamble Hinged Music Co.	9.39		9.39	.00	100.00
James E. White	25.00		25.00	.00	100.00
Pond D'Oreille Lbr. Co.	1,692.63		1,692.63	.00	100.00
Clearwater Timber Prot. Co.	1,933.59		1,933.59	.00	100.00
Pine Creek Timber Prot. Co.	240.00		240.00	.00	100.00
C. J. Taylor	99.48		99.48	.00	100.00
L. E. Poole	37.99		37.99	.00	100.00
Wm. M. Morrison	312.99		312.99	.00	100.00
Claudia A. Ross	304.16		304.16	.00	100.00
Harley D. Collins	190.72		190.72	.00	100.00
George C. Collins	143.04		143.04	.00	100.00
Ben F. Mace	143.04		143.04	.00	100.00
Ed Stewart	101.60		101.60	.00	100.00
Carrie L. Hughes	101.60		101.60	.00	100.00
Ester Mutch	229.17		229.17	.00	100.00
Wayland & Fennel	3,213.53		.00	3,213.53	.00
J. O. Jordan & Sons	3,296.60		.00	3,296.60	.00
District Court	225,500.00		194,940.67	30,559.33	86.45
Education, Board of	55,960.00	41.82	46,488.02	9,513.80	83.01
Exposition Commission	35,000.00	85.54	34,593.16	492.38	98.60
Finance, Dept. of:					
Banks & Banking	7,200.00		6,300.00	900.00	87.50
Bureau of Insurance	28,350.00		21,447.36	4,902.64	81.39
Governor Administration	27,870.00		22,958.84	4,911.16	82.38
Beet Leafhopper Control	15,000.00		12,152.85	2,847.15	81.02

EXHIBIT 7.6 (Continued)

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS
FOR THE BIENNIUM 1939 - 1940
SEPTEMBER 30, 1940

DEPARTMENT OR INSTITUTION	REGULAR APPROPRIATION	INSTITUTIONAL RECEIPTS APPROPRIATED	AMOUNT EXPENDED	BALANCE UNEXPENDED	PERCENT EXPENDED
Governor (Cont'd.)					
Cricket Control	30,000.00		22,713.35	7,286.65	75.71
Law Enforcement Emerg.	11,000.00		3,704.62	7,295.38	33.68
Grand Army of the Republic	1,984.00	50.00	1,481.64	552.36	72.84
Historical Society	7,645.00		5,269.48	2,375.52	68.93
Phosphate Commission	10,000.00		.00	10,000.00	.00
Idaho State Planning Bd.	15,000.00	3.00	10,642.18	4,360.82	70.93
Indigent Mothers	6,000.00		4,496.00	1,504.00	74.93
Industrial Training School	186,565.44	32,169.58	185,038.09	33,696.93	84.59
Land Administration	56,605.00	6.62	48,515.54	8,096.08	85.70
Noxious Weed Control	2,500.00		550.25	1,849.75	26.01
Forestry	108,550.00	920.34	105,093.17	4,377.17	96.00
Blister Rust	28,000.00		27,893.35	106.65	99.62
Spec. Fire Protection	20,000.00		19,394.98	605.02	98.67
Lava Hot Springs	1,100.00		1,084.26	15.74	98.57
Lava Hot Springs Impr.	10,000.00		9,018.91	981.09	90.19
Law Enforcement:					
Beer Revenue	27,940.00	.05	22,614.26	5,325.79	80.94
Legislature - 25th Session	94,184.00		82,693.80	11,490.20	87.80
Session Laws	4,500.00		3,692.94	807.06	82.07
26th Session	2,000.00	.00	.00	2,000.00	.00
Lieutenant Governor	1,000.00		384.75	615.25	38.48
Lewiston Normal School	217,966.48	14,240.81	217,954.39	14,252.40	93.86
Lewiston Normal Impr.	15,000.00		14,115.72	884.28	94.10
Mine Inspector	17,445.00		14,543.34	2,901.66	81.04
Mines & Geology:					
Mineral Resources Invest.	8,000.00		6,379.00	1,621.00	79.74
U.S.G.S. Cooperation	12,485.00		8,636.89	3,848.11	69.18
Penitentiary	146,870.00	4,233.53	145,740.68	5,362.85	96.45
Eagle Island Ranch	3,720.00	10,894.38	13,645.88	968.50	93.37
Bd. of Prison Comm.	5,840.00		4,869.12	970.88	83.38
Presidential Electors	500.00		.00	500.00	.00
Public Accounts	73,810.00	15.57	62,759.08	11,066.49	85.01
Budget Bureau	8,015.00		4,279.80	3,735.20	53.40
Public Investments	35,250.00	139.65	19,006.45	16,383.20	53.71
Mortgage Investigations	15,000.00		7,970.90	7,029.10	53.14
Public Utilities Administr.	102,340.00	.41	80,988.04	21,352.37	79.14
Public Welfare					
Charitable Institutions	1,197.00		1,196.48	.52	100.00
Crippled Children	5,640.00	1.98	5,621.37	20.61	99.63
Industrial Hygiene	22,600.00		15,976.49	6,523.51	71.01
Insane & Feeble Minded Exp.	1,387.05		372.25	1,514.80	19.73
Public Health	70,932.13	.90	59,995.12	10,937.91	84.58
T. B. Hospitalization	43,600.00		36,228.99	7,371.01	83.09
Sausage Mfg. Account	.00	8,340.00	2,932.22	5,407.78	35.16
Public Works:					
Capitol Maintenance	95,490.00	1,780.03	79,126.09	18,143.94	81.35
Capitol Bldg. Impr.	10,750.00		4,929.83	5,820.17	45.86
Purchasing Agent	26,410.00		21,983.87	4,426.13	83.24
Bureau of Supplies	15,000.00	5,030.21	5,863.34	14,166.87	29.27
Reclamation Adm.	45,920.00		35,621.09	10,298.91	77.57

EXHIBIT ~~7~~ (Continued) *To Printers*

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS
FOR THE BIENNIUM 1939 - 1940
SEPTEMBER 30, 1940

DEPARTMENT OR INSTITUTION	INSTITUTIONAL RECEIPTS APPROPRIATED	AMOUNT EXPENDED	BALANCE UNEXPENDED	PERCENT EXPENDED
REolanation (Cont'd.)				
Columbia & Snake Riv. Impr.	757.55	215.00	542.55	28.38
U. S. Geological Survey	22,000.00	16,153.97	5,846.03	73.43
Relief:				
John B. Cannell	321.70	321.70	.00	100.00
George Eldins	1,200.00	950.00	250.00	87.50
Eugene Lister	1,300.00	1,050.00	250.00	87.50
Grace M. Morrison	1,200.00	950.00	250.00	87.50
E. R. Neibaur	1,200.00	950.00	250.00	87.50
Eva B. Steunenberg	2,400.00	1,900.00	500.00	87.50
Oliver Virgin	600.00	475.00	125.00	87.50
Secretary of State	33,575.00	27,151.95	6,423.05	80.79
Printing Const. Amend.	10,000.00	.00	10,000.00	.00
Sheep Commission	10,000.00	.50	10,000.50	100.00
Soldier's Memorial	22,336.58	3,000.00	19,336.58	13.43
Soldier's Home	16,000.00	341.57	12,843.41	3,498.16
State Hospital North	200,009.00	1,273.03	162,609.37	58,872.71
Hospital North Impr.	18,000.00		14,159.38	3,840.12
State Hospital South	231,751.16	17,443.12	217,416.25	31,778.03
Hospital South Impr.	40,000.00		38,116.87	1,883.13
State School & Colony	162,945.00	7,900.93	125,384.05	45,461.88
Sch. & Col. Impr.	25,000.00		22,331.86	2,668.14
Supreme Court	89,135.00		77,059.31	12,075.39
Law Library	15,725.00		11,906.60	3,819.40
Tax Commission				
Income Tax	94,300.00	5.50	75,078.29	19,227.21
Inheritance Tax	17,260.00		8,836.08	8,423.92
Kilowatt Hour Tax	9,060.00		6,654.20	2,405.80
Mine License Tax	3,300.00	1.70	4,461.59	3,840.11
Store License Tax	9,810.00	34.44	6,514.12	3,330.32
Traveling Library	19,040.00	238.88	15,654.16	3,624.72
Treasurer	37,340.00	75.13	32,027.84	5,337.29
University of Idaho	1,262,165.42	5,090.40	1,169,137.15	99,118.67
U. of I. Impr.	90,000.00		61,254.82	28,745.18
Agric. Expt. Station	25,748.09		25,616.94	132.15
Alcohol Invest.	15,000.00		14,519.36	480.34
Pure Seed	10,000.00		8,298.01	1,711.99
Rodent Control	5,000.00		3,478.53	2,526.47
U. of I., Southern Branch	400,000.00	88,046.00	444,818.73	43,227.27
So. Br. Equipment	14,000.00		13,999.23	.77
Veteran's Welfare Comm.	65,000.00	5.22	48,218.14	16,787.08
Water Conservation Board	305.05		305.05	.00
Public Assistance	282,000.00	50,935.77	318,407.47	14,528.30
Vocational Education	61,325.55	50,031.49	102,678.16	8,678.98
Vocational Rehabilitation	21,750.00		16,223.07	5,526.93
TOTAL	6,158,469.33	317,722.27	5,519,333.70	956,357.90

67.50% of the Biennium has elapsed

EXHIBIT ~~7~~ (Continued)

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS
FOR THE BIENNIUM 1939 - 1940
SEPTEMBER 30, 1940

DEPARTMENT OR INSTITUTION	REGULAR APPROPRIATION	INSTITUTIONAL RECEIPTS APPROPRIATED	AMOUNT EXPENDED	BALANCE UNEXPENDED	PERCENT EXPENDED
TRANSFERS:					
Adjutant General Contingent	16,344.27		16,344.27	.00	100.00
Employment Service	30,000.00		30,000.00	.00	100.00
Noxious Weed Eradication	150,000.00		150,000.00	.00	100.00
Land Assessment & Water					
Maintenance	10,000.00		10,000.00	.00	100.00
Occupational Disease	10,000.00		10,000.00	.00	100.00
Public School Income	2,000,000.00		1,500,000.00	500,000.00	75.00
Public Assistance	4,268,000.00		3,770,766.09	497,233.91	88.35
GRAND TOTAL	12,624,813.60	317,722.27	11,006,944.06	1,953,591.81	85.04

EXHIBIT 8

STATEMENT SHOWING CONDITION OF SPECIAL FUND APPROPRIATIONS
FOR THE 1937 - 1938 BIENNIUM
SEPTEMBER 30, 1940

DEPARTMENT OR INSTITUTION	REGULAR APPROPRIATION	APPRO- PRIATION RECEIPTS	AMOUNT EXPENDED	BALANCE	PERCENT EXPENDED
Aeronautics, Dept. of	13,000.00	.00	12,359.04	640.96	95.07
Agriculture: Special Audit	500.00	.00	180.65	319.35	36.13
Athletic Commission	5,338.71	.00	3,897.84	1,440.87	73.01
Banking & Investment Co. Adm.	35,660.00	1.82	29,784.29	5,877.53	83.52
Bar Commission	8,620.00	.00	6,545.62	2,074.38	75.94
Contractor's Licenses	6,000.00	.00	5,400.00	600.00	90.00
Cooperative Emerg. Revenue	3,505,000.00	.00	3,476,510.88	28,489.12	99.19
Drivers' License	63,635.00	1.20	59,129.65	4,506.55	92.92
Fish and Game	480,633.00	72.00	445,623.46	35,081.54	92.70
Feeding Migratory Game	10,000.00	.00	4,323.88	5,676.12	43.24
Heyburn Park	2,700.00	.00	196.94	2,503.06	7.29
Industrial Administration	49,030.00	.00	46,340.99	2,689.01	94.51
Motor Vehicle	282,529.00	119.43	281,396.11	1,252.32	99.56
Auto Transportation Bureau	20,000.00	.00	18,015.16	1,984.84	90.08
Motor Vehicle Caravan	41,940.00	.00	25,887.32	16,052.68	61.72
Occupational License	27,768.00	.00	27,451.06	316.94	98.86
Sheep Inspection	31,780.00	.00	13,694.59	18,085.41	43.09
State Highway					
Highway Appropriated	276,830.00	.00	266,213.89	10,616.11	96.17
Highway Audit	25,000.00	.00	24,999.82	.18	99.99
Highway Special Audit	8,000.00	.00	4,591.42	3,408.58	57.39
Motor Fuels	29,555.00	.00	29,168.52	386.48	98.69
Public Works Administration	18,962.00	.00	17,727.37	1,234.63	93.49
State Insurance	148,710.00	90.48	138,456.50	10,343.98	93.05
State Predatory Animal	73,400.00	100.00	63,032.54	10,467.46	85.75
TOTALS	5,164,590.71	384.93	5,000,927.54	164,048.10	96.82

EXHIBIT 9 To Printers

STATEMENT SHOWING CONDITIONS OF SPECIAL FUND APPROPRIATIONS
FOR THE 1939 - 1940 BIENNIUM
SEPTEMBER 30, 1940

DEPARTMENT OR APPROPRIATION	REGULAR APPROPRIATION	APPROPRIATION RECEIPTS	AMOUNT EXPENDED	BALANCE	PERCENT EXPENDED
Aeronautics	18,000.00		10,857.56	7,142.44	60.32
Athletic Commission	7,220.00		3,705.14	3,514.86	51.32
Banking & Investment Co. Adm.	30,330.00	244.71	20,879.60	9,695.11	68.29
Coop. Emerg. Revenue Adm.	805,000.00		595,032.76	209,967.24	73.92
Coop. Emerg. Crippled Ch.	56,000.00		41,713.22	14,286.78	74.49
Coop. Emerg. Comm. Expense	20,000.00		11,088.68	8,911.32	55.44
Coop. Emerg. Refunds HB 418	95,766.09		95,766.09	.00	100.00
Fish & Game Commission	556,146.00		468,909.62	87,236.38	84.31
Prtg. Ref. Pamphlets	1,661.10		1,661.10	.00	100.00
Wildlife Restoration Proj.	33,000.00	25,997.88	51,936.51	7,061.37	88.03
Heyburn Parks	6,870.00		5,616.47	1,253.53	81.75
Heyburn Park Emergency	2,000.00		1,254.02	745.98	62.70
Highway					
Motor Fuels	41,860.00	51.62	30,982.90	10,928.72	73.92
Public Works Adm.	363,200.00		268,504.59	94,695.41	73.93
Special Audit	6,000.00		1,801.10	4,198.90	30.02
Industrial Administration	46,210.00		38,760.09	7,449.91	83.88
Occupational Disease	10,000.00		5,005.17	4,994.83	51.70
Lava Hot Springs	20,350.00		17,722.97	2,627.03	87.09
Liquor Control Act Audit	5,000.00		2,825.50	2,174.50	47.08
Motor Vehicle					
Administration	494,287.75	143.43	386,834.18	107,597.00	78.24
Auto Transportation	19,855.00		14,523.39	4,331.61	77.03
Occupational License	33,055.00		26,566.71	6,488.29	80.37
Noxious Weed Eradication:					
Administration	5,000.00		3,895.93	1,104.07	77.92
County Participation	140,000.00		108,363.58	31,636.42	77.40
State Land	5,000.00		3,201.51	1,798.49	64.03
Pharmacy Fund	6,500.00		4,285.12	2,214.88	65.92
**Predatory Animal	6,880.00		55,091.47	48,211.47*	
**Sheep Commission	3,147.00		12,341.68	9,194.68*	
State Bar Commission	9,760.00		5,260.70	4,499.30	53.90
State Insurance Fund:					
Audit	2,000.00		670.88	1,329.12	33.54
Administration	174,920.00		140,710.77	34,209.23	80.44
Comp. Insurance Comp.	10,000.00		4,488.10	5,511.90	44.88
TOTALS	\$3,034,017.94	26,437.64	2,440,257.11	620,198.47	79.74

** Note: See Attorney General's Opinion

EXHIBIT 10⁹ To PrintersDISBURSEMENTS BY UNIT
OCTOBER 1, 1938 to SEPTEMBER 30, 1940

	GENERAL	SPECIAL	TOTAL DISBURSEMENTS
EXECUTIVE:			
Governor:			
Office Administration	26,760.96		26,760.96
Law Enforcement Emergenoy	5,633.34		5,633.34
Adjutant General:			
Administration	77,664.80		77,664.80
Contingent		198.00	198.00
Compensation Insurance	5,740.50		5,740.50
Veterans' Grave Registration	2,806.49		2,806.49
Attorney General	48,307.82		48,307.82
Auditor	84,585.14		84,585.14
Public Accounts	67,111.62		67,111.62
Bd. of Equalization	447.09		447.09
Budget Bureau	6,694.65		6,694.65
Grand Army of the Republic	2,133.59		2,133.59
Purchasing Agent	24,125.52		24,125.52
Bureau of Supplies	5,863.34		5,863.34
Secretary of State	32,198.72		32,198.72
State Inventory	519.54		519.54
State Treasurer	36,900.60		36,900.60
State Mine Inspector	17,667.09		17,667.09
TOTAL EXECUTIVE	445,160.81	198.00	445,358.81
LEGISLATIVE:			
Lieutenant Governor	686.28		686.28
24th Extraordinary Session	9,604.25		9,604.25
Regular Session - 25th	82,693.80		82,693.80
Printing 1939 Session Laws	3,692.94		3,692.94
TOTAL LEGISLATIVE	96,677.27		96,677.27
JUDICIAL:			
District Court	223,804.24		223,804.24
Supreme Court	88,934.75		88,934.75
Law Library	15,644.59	9,570.60	25,215.19
TOTAL JUDICIAL	328,383.58	9,570.60	337,954.18
AGRICULTURE & ANIMAL INDUSTRY:			
Abortion Eradication		11,102.17	11,102.17
Agriculture Audit		20.65	20.65
Agriculture, Dept. of	65,526.28	361,063.32	426,589.60
Bangs Disease	30,500.38		30,500.38
Bee Inspection		3,445.15	3,445.15
Weights & Measures	5,148.51	16,528.06	21,676.57
Beetle/fhopper Control	15,597.67		15,597.67
Cricket Control	23,640.59		23,640.59
Experimental Fertilizer	182.71		182.71
Idaho Advertising & Development (Fruit & Veg.)		267,745.20	267,745.20
Idaho Marketing Commission	3,813.94		3,813.94

EXHIBIT 10⁹ (Continued)DISBURSEMENTS BY UNIT
OCTOBER 1, 1938 to SEPTEMBER 30, 1940

	GENERAL	SPECIAL	TOTAL DISBURSEMENTS
AGRICULTURE & ANIMAL INDUSTRY: (Cont'd.)			
Noxious Weed Eradication		163,154.76	163,154.76
Pest Abatement		479.24	479.24
Sheep Commission	10,000.50	15,946.68	25,947.18
Southern Idaho Demonstration		412.27	412.27
State Predatory Animal		71,708.95	71,708.95
T. B. Eradication		17,799.74	17,799.74
TOTAL AGRICULTURE & ANIMAL INDUSTRY	154,227.89	929,568.90	1,083,796.79
CONSERVATION & RECREATION:			
Fish & Game Commission		558,962.80	558,962.80
Game Warden's Predatory Animal Fund		13,309.40	13,309.40
Wildlife Restoration		51,936.51	51,936.51
Heyburn Park	1,635.99	5,710.41	7,396.40
Heyburn Park Emergency		1,254.02	1,254.02
Heyburn Park Non-Appropriated		3,400.67	3,400.67
Historical Society	6,095.87		6,095.87
Housing Pioneer Relics	169.24		169.24
Reclamation, Dept. of	41,218.03		41,218.03
Boise River Channel Improvement	5.00		5.00
Snake River Channel Improvement	1,039.25		1,039.25
U. S. Geological Survey	21,750.27		21,750.27
State Planning Board	15,722.05		15,722.05
Soldier's Memorial	3,000.00		3,000.00
Water Conservation Board	9,212.96		9,212.96
TOTAL CONSERVATION & RECREATION	99,898.66	634,573.81	734,472.47
CORRECTION			
Penitentiary	156,089.39	80,908.16	236,997.55
Library		1,823.22	1,823.22
Board of Prison Comma.	7,228.05		7,228.05
Eagle Island Ranch	17,028.47		17,028.47
TOTAL CORRECTION	180,345.91	82,731.38	263,077.29
EDUCATION:			
University of Idaho	1,320,103.16	68,772.67	1,418,875.83
Agriculture College		69,587.02	69,587.02
Experiment Station (Agriculture)	27,418.07		27,418.07
Pure Seed	9,694.51		9,694.51
Mineral Resources Investigation	9,060.94		9,060.94
Rodent Control	5,010.18		5,010.18
U. S. Geological Survey Coop.	13,915.72		13,915.72
Alcohol Experimental Station	16,882.40		16,882.40
School of Science		62,376.07	62,376.07
Education, Dept. of	55,770.78		55,770.78
Albion State Normal School	224,760.53	31,591.06	256,351.59

EXHIBIT 10 (Continued)

DISBURSEMENTS BY UNIT
OCTOBER 1, 1938 to SEPTEMBER 30, 1940

	GENERAL	SPECIAL	TOTAL DISBURSEMENTS
EDUCATION: (Cont'd.)			
Education, Dept. of (Cont'd.)			
Deaf & Blind School	167,140.80	4,188.97	171,329.77
Industrial Training School	228,329.08	37,155.40	265,484.48
Lewiston State Normal School	237,093.61	32,549.88	269,643.49
Public School Income		3,740,083.13	3,740,083.13
Teacher's Registration		841.57	841.57
Traveling Library	23,036.22		23,036.22
U. of I., Southern Branch	520,350.72	26,638.55	546,989.27
Vocational Education	117,694.72		117,694.72
Vocational Rehabilitation	22,905.64		22,905.64
TOTAL EDUCATION	2,999,167.08	4,103,784.32	7,102,951.40
FINANCE:			
Banking & Investment Co. Adm.	9,159.79	22,995.12	32,154.91
Bureau of Insurance	23,836.32		23,836.32
Agent's Qualification Act	930.36		930.36
Sales Tax	61.00		61.00
TOTAL FINANCE	33,989.47	22,995.12	56,984.59
LAW ENFORCEMENT:			
Athletic Commission		5,972.29	5,972.29
Beer Revenue	26,708.86		26,708.86
Driver's License		45,156.62	45,156.62
Malt Revenue	120.00		120.00
Motor Vehicle		431,799.66	431,799.66
Auto-Transportation		17,804.09	17,804.09
Motor Vehicle Caravan		3,520.91	3,520.91
Occupational License		31,593.77	31,593.77
Pharmacy Act (Fund)		4,285.12	4,285.12
Professional Engineers		2,847.00	2,847.00
TOTAL LAW ENFORCEMENT	26,828.86	542,979.46	569,808.32
MISCELLANEOUS:			
Capitol News - Fish & Game		1,661.10	1,661.10
Deficiency claims	6,029.24		6,029.24
TOTAL MISCELLANEOUS	6,029.24	1,661.10	7,690.34
PUBLIC ENDOWMENT ADM.:			
Land Department	57,651.72		57,651.72
Noxious Weed Eradication	3,359.23		3,359.23
Blister Rust	29,367.91		29,367.91
Forestry Adm.	105,093.17		105,093.17
Forester's Special		18,685.05	18,685.05
Land Assessment & Water Maintenance		19,504.32	19,504.32
Special Fire Protection	23,651.28		23,651.28
Special Cruising & Appraising	68.21		68.21
Public Investments, Dept. of	23,800.41		23,800.41
Farm Mortgage		12,575.39	12,575.39
Loan Expense	.00	.00	.00

EXHIBIT 10 (Continued)

DISBURSEMENT BY UNIT
OCTOBER 1, 1938 to SEPTEMBER 30, 1940

	GENERAL	SPECIAL	TOTAL DISBURSEMENTS
PUBLIC ENDOWMENT ADM.: (Cont'd.)			
Public Investments, Dept. of (Cont'd.)			
Mortgage Investigation	7,970.90		7,970.90
TOTAL PUBLIC ENDOWMENT ADMINISTRATION	250,962.83	50,764.76	301,727.59
PUBLIC SERVICE:			
Industrial Accident Board		45,988.26	45,988.26
Occupational Disease		5,005.17	5,005.17
Public Utilities Commission	91,325.79		91,325.79
Rate Making	1,291.61		1,291.61
TOTAL PUBLIC SERVICE	92,617.40	50,993.43	143,610.83
PUBLIC WELFARE:			
Public Welfare, Dept. of	2,061.94		2,061.94
Charitable Institutions	1,196.48		1,196.48
Children's Home, Boise	11,800.00		11,800.00
Children's Home, Lewiston	6,145.00		6,145.00
George Eddins	1,200.00		1,200.00
Eugene Lister	1,300.00		1,300.00
E. R. Neibaur	1,200.00		1,200.00
Eva B. Steunenberg	2,400.00		2,400.00
John B. Cannel	321.70		321.70
Grace Morrison	950.00		950.00
Oliver Virgin	475.00		475.00
Insane & Feeble Minded Expense	602.58		602.58
Indigent Mothers	5,119.50		5,119.50
Crippled Children	5,621.37		5,621.37
Industrial Hygiene	15,976.49		15,976.49
Lava Hot Springs	3,936.49	21,427.01	25,363.50
Occupational Diseases	1,936.70		1,936.70
Public Health	75,982.92		75,982.92
Soldier's Home	17,368.76	19,426.63	36,795.39
Sausage Manufacturer's Account	2,932.22		2,932.22
State Employment Service		247,641.86	247,641.86
State Hospital North	237,451.79	29,548.25	267,000.04
State Hospital South	245,778.16	42,573.80	288,351.96
State School & Colony	153,289.22		153,289.22
T. B. Act	8,703.73		8,703.73
T. B. Hospitalization	36,228.99		36,228.99
Unemployment Administration		331,084.49	331,084.49
Veteran's Welfare	59,830.77		59,830.77
Relief - State, Federal & County	318,407.47	7,385,446.56	7,703,854.03
TOTAL PUBLIC WELFARE	1,218,217.28	8,077,148.60	9,295,365.88
PUBLIC WORKS:			
Capitol Building Improvement	4,912.30		4,912.30
Capitol Maintenance	94,462.01		94,462.01
Contractor's License		675.00	675.00
Highway Maintenance & Operation		11,819,406.48	11,819,406.48
Material Laboratory Building		1,855.67	1,855.67
Motor Fuels Adm.		36,028.73	36,028.73
Public Works Highway Appropriation		323,237.94	323,247.74

EXHIBIT 10⁹—(Continued)DISBURSEMENTS BY UNIT
OCTOBER 1, 1938 to SEPTEMBER 30, 1940

	GENERAL	SPECIAL	TOTAL DISBURSEMENTS
PUBLIC WORKS: (Cont'd.)			
Highway Appropriation (Cont'd.)			
Special Audit		6,392.52	6,392.52
State Aeronautics	587.56	13,318.10	13,905.66
TOTAL PUBLIC WORKS	99,961.87	12,200,914.44	12,300,876.31
PUBLIC IMPROVEMENT:			
Columbia & Snake River	528.84		528.84
Lava Hot Springs	9,018.91		9,018.91
Penitentiary Improvement		426.98	426.98
Public Works Improvement	.00	.00	.00
Lawston Normal Improvement	14,115.72		14,115.72
State Hospital North Construction		54,091.96	54,091.96
State Hospital South Construction		120,794.33	120,794.33
State School & Colony		12,980.86	12,980.86
State Hospital North Equipment	14,159.88		14,159.88
State Hospital South Equipment	38,116.87		38,116.87
State School & Colony Equipment	22,331.86		22,331.86
Toll Bridge Acquisition		482,500.10	482,500.10
University of Idaho Improvement	61,254.82		61,254.82
U. of I., So. Branch Equip. & Impr.	13,999.23		13,999.23
TOTAL PUBLIC IMPROVEMENT	173,526.13	670,794.23	844,320.36
SPECIAL COMMISSIONS:			
Liquor Dispensary		5,865,582.56	5,865,582.56
Liquor Control Audit		3,354.85	3,354.85
San Francisco Exposition	34,593.16		34,593.16
Idaho Phosphate Commission	2,766.76		2,766.76
	37,359.92	5,868,927.41	5,906,297.33
TAX COMMISSIONER:			
Income Tax	87,866.59		87,866.59
Inheritance Tax	10,181.25	1,958.89	12,140.14
Kilowatt Hour Tax	7,969.40		7,969.40
Mine License Tax	6,020.40		6,020.40
Store License	8,005.60		8,005.60
TOTAL TAX COMMISSIONER	120,043.24	1,958.89	122,002.13
SUSPENSE FUNDS:			
Banking & Investment Adm.		10.00	10.00
Bureau of Insurance		10.00	10.00
Escheat Suspense	4,304.09		4,304.09
Land Commissioners	31,450.74		31,450.74
Liquor Control Distribution	809,224.94		809,224.94
Public Investments	118.21		118.21
Reclamation Special	1,176.75		1,176.75
State Highway	1,000,000.00		1,000,000.00
Treasurer's Cancelled Checks	5.15		5.15
Treasurer's Suspense	97,239.10		97,239.10
Supreme Court		5.00	5.00
TOTAL SUSPENSE FUNDS		1,943,543.98	1,943,543.98

EXHIBIT 10⁹—(Continued)DISBURSEMENTS BY UNIT
OCTOBER 1, 1938 to SEPTEMBER 30, 1940

	GENERAL	SPECIAL	TOTAL DISBURSEMENTS
PURCHASES OF INVESTMENTS (Endowments)			
Agriculture College		42,147.56	42,147.56
Charitable Institutions		148,525.63	148,525.63
Normal School		92,220.90	92,220.90
Penitentiary		94,571.10	94,571.10
Public School	2,089,877.80		2,089,877.80
School of Science		184,269.16	184,269.16
State Hospital South		62,934.45	62,934.45
University of Idaho		151,874.20	151,874.20
TOTAL PURCHASES OF INVESTMENTS		2,866,420.80	2,866,420.80
FEDERAL & TRUSTS:			
Carey Act		56.10	56.10
Cooperative Public Health Trust	279,341.07		279,341.07
Forest Protection	95,547.31		95,547.31
Industrial Special Indemnity	3,235.34		3,235.34
Loan Expense	3,024.54		3,024.54
National Forest Reserve	205,944.94		205,944.94
Soldier's Home	21,032.72		21,032.72
State Asylum & Sanitarium	538.82		538.82
State Bank Trust	685.36		685.36
State Bar Commission	6,369.23		6,369.23
State Insurance	1,913,783.98		1,913,783.98
Special Audit		823.63	823.63
State Insurance Commission	4,488.10		4,488.10
U. S. Clarke-McNary	110,909.82		110,909.82
Unemployment Compensation Benefits	4,276,860.85		4,276,860.85
Unemployment Compensation Trust	25,904.95		25,904.95
TOTAL FEDERAL & TRUST	6,948,546.76		6,948,546.76
REFUNDS:			
Income Tax Refunds		16,274.56	16,274.56
Motor Fuels Refunds		924,752.60	924,752.60
TOTAL REFUNDS		941,027.16	941,027.16
GRAND TOTAL WARRANTS ISSUED	6,363,397.44	45,949,113.15	52,312,510.59
MISCELLANEOUS EXPENDITURES:			
Sight Drafts Paid:			
Federal		248,566.21	248,566.21
Industrial Special Indemnity		39.00	39.00
Revolving Funds	1,833,309.71		1,833,309.71
Bonds & Notes	886,000.00		886,000.00
Interest on Bonds & Notes	104,484.25		104,484.25
Interest on 1939-40 Registered Warrants	21,061.12		21,061.12
Trust Accounts	4,865,255.34		4,865,255.34
TOTAL MISCELLANEOUS PAYMENTS	7,958,716.13		7,958,716.13
GRAND TOTAL DISBURSEMENTS	6,363,397.44	53,907,829.28	60,271,226.72

18
EXHIBIT 11

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940.

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1938-1938	1937-1938	1938-1940		
STATE FUNDS:										
1935-36 General Fund	1,562,334.67									
Receipts:										
Finance Department:										
Income Tax		10,360.95	10,360.95							
Transfer:										
Revolving Fund Closed				400.00	10,760.95					
Disbursements:										
Transfer:								1,373,095.68	1,373,095.68	.00
1939-40 General Fund										
1937-38 General Fund										
Receipts:										
Adjustment General:										
Refunds		244.00	244.00							
All Counties:										
Inheritance Tax		18,916.05								
Property Tax:-										
1937		46,622.57								
1938		467,571.26								
State & County Licenses		591.00								
District Court Fees		4,613.00	538,313.88							
Attorney General:										
Fines		1,455.74	1,455.74							
Auditor:										
Refunds		99.00								
Beet Leafhopper Control:-										
Sale of Beets		125.50	284.50							
Agriculture:										
Phosphate Commission:-										
Refunds		5.35	5.35							
Education:										
Teacher's Certificates		1,316.00								
Sale of Printed Forms		123.50								
Refunds		.95	1,640.45							
Albion State Normal:										
Fees		2,365.88								
Fines		1.46								
Reimbursements for										
Services		46.50*								
Refunds		38.68								
Sale of Supplies		29.50	2,381.02							
Deaf & Blind School:										
Services & Tuition		9.40								
Refunds		6.34								
Sale of Supplies		208.59	218.53							
Industrial Training School:										
Services & Tuition		4,605.00								
Refunds		94.87								
Sales of Supplies		310.25	5,010.12							

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940.

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1938-1938	1937-1938	1938-1940		
Receipts - Cont'd:										
Lewiston State Normal:										
Fees		959.50								
Rentals		24.00								
Fines		25.79								
Services & Tuition		695.00								
Refunds		15.80								
Sales		47.56	1,775.05							
Southern Branch, U. of I.:										
Fees		1,599.52								
Rentals		454.75								
Tuition		1,048.50								
Refunds		51.60								
Sale of Supplies		1,078.90								
Matched Funds		480.00	4,761.28							
Finance:										
Banking & Inv. Co. Adm.:-										
Licenses & Permits		35.00	35.00							
Bureau of Insurance:-										
Licenses & Permits		1,049.00								
Fees		891.00	1,340.00							
Governor:										
Refunds		2.93	2.93							
Beet Leafhopper:-										
Sales		369.38	369.38							
Land:										
Fees		354.64								
Refunds		205.95								
Sales		217.80	788.59							
St. Forester:-										
Refund		36.29	36.29							
Law Enforcement:										
Beer Revenue Adm.:-										
Beer Tax		20,908.35								
Licenses & Permits		190.00								
Sales		25.62	21,123.97							
Malt Revenue Adm.:-										
Malt Tax		68.95	68.95							
Drivers License:-										
Sale of Equipment		40.00	40.00							
Motor Vehicle:-										
Sale of Equipment		910.00	910.00							
Occupational License:-										
Licenses & Permits		122.00	122.00							
Liquor Control Act:										
Sale of Equipment		950.00	950.00							
Penitentiary:										
Sale of Produce		2,886.09								
Refunds		28.66	2,886.75							
Eagle Island Ranch:-										
Sale of Produce		2,733.92								
Refunds		.35	2,734.27							
Noxious Weed Control:										
Refunds		65.50	65.50							
Public Utilities:										
Fees		213.58								
Sales		6.45	219.53							

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1938-1938	1937-1938	1938-1940		
Receipts - Cont'd:										
Public Investments:										
Sales		52.00	52.00							
Purchasing Agent:										
Refunds		40.70	40.70							
Public Welfare:										
Public Assistance--										
Sale of Equipment		6,975.98	6,975.98							
Public Health--										
Birth & Death Certificates		337.00								
Refunds		160.78								
Matched Funds & Contributions		11.86	509.44							
Soldiers Home--										
Fees		10.00								
Refunds		.53	10.33							
State Hospital North--										
Care of Persons		410.90								
Sale of Produce		25.00								
Refunds		203.70	639.60							
State Hospital South--										
Care of Persons		1,345.54								
Sale of Produce		5,397.62								
Refunds		35.32	6,768.54							
State School & Colony--										
Care of Persons		1,470.00								
Sale of Produce		167.33								
Refunds		24.80								
Rentals		90.61*								
Interest		326.59	2,097.81							
Reclamation:										
Fees		279.50								
Refunds		34.74	314.24							
Secretary of State:										
Corporation Tax		1,797.15								
Fees		3,432.75								
Delinquent Corp. Tax		520.00								
Sale of Printed Forms		5.00	5,754.90							
Supreme Court:										
Fees		323.50								
Sales		155.77	479.27							
State Treasurer:										
Express Co. Tax		1,374.19								
Fees		3.00								
Interest & Penalties		17,552.18	18,929.37							
Tax Commissioners:										
Income Tax Division--										
Income Tax		106,816.43	106,816.43							
Kilowatt Hour--										
Tax		141,001.57	141,001.57							
Mine License--										
Refund		1.42	1.42							
Traveling Library:										
Refunds		24.25								
Fines		5.48	89.73							

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1938-1938	1937-1938	1938-1940		
Receipts - Cont'd:										
Vocational Education:										
Refunds		2,122.20	2,122.20							
Unemployment Comp. Trust:										
Interest & Penalties		70.06*	70.06*							
Transfers:										
Ida. Fruit & Veg. Comm.				30,000.00						
Liquor Distribution				127,757.37						
Revolving Funds				37,250.00						
Sales Tax				902.18	1,075,527.41					
Disbursements										
Salaries--										
A-1 Regular Employees						350,171.34				
A-3 Extra Help						45,818.06				
Other Salaries						17,373.04				
Services Other Than Personal						114,193.80				
Supplies						128,922.77				
Equipment						47,331.24				
Materials						3,614.38				
Structural & Non-structural Imp.						37,450.66				
Debts, Refunds, & Indemnities						1,638.08				
Rents, Contr. & Fixed Charges						59,582.37				
Land						5,404.40				
Loss & Contingencies						419.48				
Deficiency & Relief (Pensions)						1,250.00				
Miscellaneous						8,689.18				
Int. on Called Reg. Warrants						157.95				
Transfers:										
Coop. Emergency Rev. Revolving Funds						843,731.69		580,000.00*	1,424,481.69	48,225.34*
								750.00		
1939-40 General Fund	23.42									
Receipts:										
Adjutant General:										
Refunds		2.49								
Sales		19.20	21.69							
Agriculture:										
Refunds		69.68	69.68							
All Counties:										
Property Tax--										
1939		2,384,958.75								
1940		65.99								
Inheritance Tax		156,876.57								
St. & Co. Licenses		1,891.50								
Dist. Court Fees		14,721.57								
Fines		5.00	2,558,820.26							

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1938-1940		
Receipts - Cont'd:										
Attorney General:										
Fines & Confiscations		4,250.00	4,250.00							
Auditor:										
Fees		168.00	168.00							
Bureau of Public Accts.:-										
Refunds		15.57	15.57							
Education:										
Teacher's Certificates		8,017.00								
Sale of Printed Forms, etc.		1,238.35								
Refunds		41.82	9,291.17							
Albion State Normal:										
Fees		9,278.68								
Fines & Confiscations		20.76								
Reimbursements & Services		7,935.50								
Refunds		23.57								
Rentals		1.00								
Sales		69.98	16,478.49							
Deaf & Blind School:										
Sales		1,283.76								
Tuition		150.80								
Refunds		339.70	1,774.26							
Industrial Training Sch.:										
Sales		1,451.35								
Refunds		212.60								
Tuition		30,305.65	32,169.58							
Lewiston Normal School:										
Fees		8,503.50								
Int. & Penalties		.27								
Rentals		18.00								
Fines & Confiscations		283.13								
Tuition		5,304.50								
Refunds		21.06								
Sales of Supplies		130.33	14,240.81							
Southern Branch, U. of I.:										
Fees		45,958.81								
Rentals		2,872.48								
Tuition		3,028.00								
Refunds		328.17								
Sale of Supplies		2,700.80								
Matched Funds		53,120.00	88,046.00							
University of Idaho:										
Ins. Adjustment		5,080.96								
Refunds		9.44	5,090.40							
Finance:										
Banking & Inv.Co.Adm.										
Licenses & Permits		105.00	105.00							
Bureau of Insurance:										
Premium Tax		658,456.68								
Licenses & Permits		97,828.00								
Fees		31,031.90								
Refunds		49.43	787,364.81							

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1938-1940		
Receipts - Cont'd:										
Grand Army of Republic:										
Refunds		50.00	50.00							
Ida.San Francisco										
Exposition Funds:										
Refunds		85.54	85.54							
Land Department:										
Fees		14,221.74								
Refunds		1,074.65	17,296.39							
Forestry Dept.:-										
Refunds		920.34	920.34							
Law Enforcement:										
Beer Revenue:-										
Beer Tax		349,568.30								
Licenses & Permits		30,568.50								
Sales of Printed Forms		422.38	379,573.18							
Malt Revenue Tax:-										
Malt Tax		1,802.15								
Refunds		.05	1,802.20							
Motor Vehicle:-										
Sales		109.50	109.50							
Occupational License:-										
Licenses & Permits		2,224.00	2,224.00							
Penitentiary:										
Sale of Produce		4,382.57								
Refunds		132.07	4,534.64							
Eagle Island Ranch:-										
Sale of Produce		10,591.27								
Refunds		1.50	10,592.77							
Planning Board:										
Refunds		3.00	3.00							
Public Investments:										
Refunds		139.65								
Sales		36.90	176.55							
Public Utilities:										
Fees		40.69								
Sales		258.80	299.49							
Public Welfare:										
Public Assistance:-										
Matched Funds & Contributions		50,935.77								
Sales		55.00	50,990.77							
Public Health:-										
Licenses & Permits		30.00								
Refunds		5.87	35.87							
Birth & Death Certificates		5,156.51	5,156.51							
Soldier's Home:-										
Sales		341.57	341.57							
St. Hospital North:										
Reimb. for Services		2,246.00								
Refunds		4.38								
Sales of Produce		873.70	3,124.06							

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
Disbursements - Cont'd:										
Transfers:										
Adj. General Contingent Employment Service								16,344.27		
Noxious Weed Eradication								30,000.00		
Coop. Emergency Rev. Land Assessment & Water Maintenance								150,000.00		
Occupational Licenses								3,770,756.09		
Pub. School Income								10,000.00		
Revolving Funds Opened 1935-36 Warrants Cancelled								1,500,000.00		
								48,600.00		
					178.63*				11,069,631.27	762,297.27*
								5,532,610.36		
1939-1940 Special Funds										
ABORTION ERADICATION										
Receipts:										
Agriculture Dept.:-										
Fees		142.95	142.95							
All Counties:-										
1937 Tax		114.91								
1938 Tax		6,803.23								
1939 Tax		6,671.30	13,369.44		13,369.44					
Disbursements:										
Salaries:-										
A-1 Reg. Employees						927.00	6,684.87			
A-2 Extra Help							369.46			
Services Other Than Personal						95.62	951.44			
Supplies						137.90	412.61			
Equipment						245.60	491.50			
Struc. & Non-struc.							753.56			
Rents, Contributions & Fixed Charges							14.41			
Transfers:-										
1935-1936 Warrants Cancelled										
					2.86*				11,099.31	9,661.85
ADJUTANT GENERAL CONTINGENT										
Receipts:										
Fines & Confiscations										
		15.50								
Maintenance										
		1.00								
Sale of Equipment										
		135.25	151.75							
Transfers:-										
1939-40 General Fund					16,344.27					
Disbursements:										
A-3 Salaries Expert & Special Services Other Than Personal										
						87.50	87.50			
							23.00		198.00	92.74

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spec. Funds Cont'd:										
AERONAUTICS										
Receipts:										
Public Works:-										
Sales		73.00	73.00							
Law Enforcement:-										
Aeroplane Licenses		3,301.29	3,301.29							
Motor Fuels Division:-										
Tax		10,997.94	10,997.94		14,372.23					
Disbursements:										
Salaries:-										
A-1 Reg. Employees						678.14	6,076.98			
A-2 Extra Help						117.75	23.00			
Services Other Than Personal						789.08	2,661.11			
Equipment							968.50			
Struc. & Non-struc.						685.23	227.48			
Rents, Contributions & Fixed Charges						175.20	732.83		15,318.10	6,321.39
Supplies						77.14	163.66			194.12
AGRICULTURE ADJUSTMENT										
	194.12									
AGRICULTURE INSPECTION										
Receipts:										
Fees										
Licenses & Permits		286,329.57								
Miscellaneous Sales		45,682.18								
Fines		4,713.13								
Oleomargarine Tax		93.80								
Refunds		1,110.80								
		804.79	338,734.21							
Transfers:-										
Revolving Fund					5,000.00					
Disbursements:										
Salaries:-										
A-1 Reg. Employees						35,791.54	191,239.16			
A-2 Extra Help						2,381.60	13,819.70			
Services Other Than Personal						16,330.46	60,033.42			
Supplies						1,466.41	7,640.41			
Equipment							3,054.43			
Debts, Refunds & Indemnities						4,904.47	16,730.68			
Rents, Contributions & Fixed Charges						682.40	4,076.88			
Transfers:-										
Revolving Fund								2,500.00		
1935-1936 Warrants Cancelled										
					6.90*				363,577.07	20,563.05
ATHLETIC FUND										
Receipts:										
Law Enforcement:-										
Athletic Tax		3,109.34								
Licenses & Permits		1,142.50								
Refunds		1.13	4,252.97		4,252.97					

EXHIBIT 11— (Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1938-40 Spol. Funds Cont'd:										
ATHLETIC FUND - CONT:										
Disbursements:										
Salaries:-										
A-1 Reg. Employees					133.50	1,699.92	2,014.00			
A-2 Extra Help						164.75	5.75			
A-3 Export & Special							9.00			
Services Other Than										
Personal							116.40	948.65		
Supplies							2.54	44.10		
Equipment							54.99	655.64		
Rents, Contributions										
& Fixed Charges										
BANKING & INVESTMENT ADM.	3,615.48						95.25		5,978.29	2,274.85
Receipts:										
Licenses		1,649.00								
Fees		25,368.52								
Refunds		256.82	27,468.34							
Transfers:-										
Revolving Funds Closed										
Disbursements:										
Salaries:										
A-1 Reg. Salaries							1,005.00	14,525.00		
A-2 Extra Help								77.50		
Services Other Than										
Personal								1,023.22	4,981.07	
Supplies								86.98	458.71	
Equipment								25.50	1.40	
Rents, Contributions										
& Fixed Charges								2.82	871.92	
Transfers:-										
Revolving Funds										
BEE INSPECTION	1,538.58								1,000.00	23,995.12
Receipts:										
Counties:-										
1934 Tax		5.05								
1937 Tax		70.96								
1938 Tax		1,884.09								
1939 Tax		1,797.66	3,715.76		3,715.76					
Disbursements:										
A-2 Extra Help								361.12	1,721.33	
Services Other Than										
Personal								156.90	1,104.77	
Supplies								12.40	97.63	
Equipment								1.10		
CONTRACTORS LICENSE	4,225.00									3,445.15
Receipts:										
Public Works:-										
Cont. Licenses		9,855.00	9,855.00							
Tax Commissioners:-										
Tax		260.21	260.21		10,115.21					
Disbursements:										
A-1 Reg. Salaries										
Transfer:-								675.00		
State Highway									6,830.00	9,205.00
										5,135.21

EXHIBIT 11— (Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1938-40 Spol. Funds Cont'd:										
COOPERATIVE EMERG. REV.										
Receipts: - 1937-1938										
Finance:-										
Sales Tax		387.19	387.19							
St. House Bill #429:-										
Refunds		18,820.53*	18,820.53*							
County Participation:-										
Matched Funds		10,157.67	10,159.92							
Refunds		2.35								
Pub. Health Trust Fund:-										
I.C.R.A.-Matched Funds		14,720.87								
Refunds		90.12	14,811.02							
Transfers:-										
General Fund #93738										
Revolving Fund					690,000.00					
					100,000.00					686,537.60
Disbursements:										
Relief										
Transfers:-										
1935-36 Warrant										
Cancelled						47.50*				
1937-38 General Fund								602.18		
Revenue 1939-40								3,729.02	660,657.59	30,956.74
COOPERATIVE EMERG. REV. 1939-40										
Receipts:										
State #1 (House Bill #429)										
Refunds		46,483.31								
State #2 (Commodities)										
Refunds		221.71								
Sales		435.68								
Matched Funds		926.03								
County Participation:-										
Matched Funds		231,983.44								
Federal:-										
Old Age #4 Matched Funds										
Blind #5 Matched Funds		1,976,665.24								
Dependent Children #6		65,891.59								
Matched Funds		656,794.48								
Child Welfare #7										
Matched Funds		27,531.26								
Public Assistance:-										
Suspense #15										
Money in Suspense		6,433.33								
Transients #6										
Money in Suspense		7.00								
Federal Administration #11										
Matched Funds		118,020.41								
Sewing & Canning #12										
Refunds		79.57								
Commodity Salvage Fund #2										
Sales		1,134.22	3,158,627.27							
Transfers:-										
General 1939-1940										
					3,774,495.11				6,907,122.36	

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
October 1, 1938 - September 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spcl. Funds Cont'd.										
COOPERATIVE EMERGENCY REVENUE * Cont'd.										
Disbursements:										
State Old Age								1,760,776.18		
Blind								57,686.44		
Dependent Children								844,322.16		
Direct Relief								331,116.75		
Administration								595,002.76		
County Refund								95,766.09		
Crippled Children								41,713.22		
Sewing & Canning Project								22,003.61		
Commissioners Expense								11,088.68		
Supplies Account								1,129.67		
County Direct Relief								277,262.47		
Federal:										
Old Age								1,957,583.07		
Blind								64,317.25		
Dependent Children								645,021.32		
Child Welfare								23,487.00		
Transient								7.00		
Transfers:										
Public Welfare Rev. Fund									2,500.00	
1937-38 Coop. Emergency									20,000.00	
DRIVER'S LICENSE	41,417.09								6,751,872.67	155,249.71
Receipts:										
Law Enforcement:										
Driver's License		9,209.00								
Fees		408.25								
Refunds		10.78	9,628.03		9,628.03					
Disbursements:										
A-1 Salary Reg. Employees							17,614.84	2,474.49		
A-2 Salary Extra Help							377.42	224.54		
A-3 Salary Expert & Special							520.00			
Services Other Than Personal							6,959.45	544.60		
Supplies							5,217.02	75.55		
Equipment							10,352.72			
Rent, Contr. & Fixed Charges							284.87	111.12		
Transfer:										
Motor Vehicle									5,888.50	51,045.12
EMPLOYMENT SERVICE	31,730.25									.00
Receipts:										
State Treasurer:										
Notched Funds		115,368.60								
Refunds		11.63	115,380.23							
Employment Service										
Refunds		79,589.52	79,589.52							
Transfer:										
General Fund 1939-40					30,000.00	224,969.75				
Disbursements:										
A-1 Salary Reg. Employees							21,836.71	142,257.16		
A-2 Salary Extra Help							1,644.21	4,324.10		
Services Other Than Personal							8,099.08	32,221.08		
Supplies							1,036.86	6,047.56		
Equipment							5,508.57	521.28		
Rent, Contr. & Fixed Charges							3,651.00	19,752.12		
Struc. & Non. Struc.							141.43		247,641.86	9,038.14

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spcl. Funds Cont'd.										
EXPERIMENTAL FERTILIZER										
Receipts:										
Tax	1,872.35	38.73	987.73		987.73					
Disbursements:										
A-1 Salary Reg. Employees								90.00		
Supplies								4.15		
EQUIPMENT	146,519.67							68.56	162.71	2,697.37
Receipts:										
Land Department:										
Rentals		66,130.28	66,130.28							
Public Investments:										
Interest & Penalties		2.92								
Return of Principal		1,038.29	1,041.21		67,171.49					
Disbursements:										
Services Other Than Personal								19.50		
Payment as Agent							9,073.59	3,482.30		
Transfer:										
1935-36 Warrants Cancelled					87.44*				12,487.95	201,203.21
FISH & GAME COMMISSION										
Receipts:										
Licenses & Permits										
1937 Licenses		133.95								
1938 Licenses		139,617.40								
1939 Licenses		288,297.35								
1940 Licenses		164,306.00								
Fines & Confiscations		16,167.70								
Refunds		579.28								
Miscellaneous Sales		60,560.40								
Excise Tax on Whitefish		81.85	669,943.93							
Counties:										
Fines & Confiscations		85.00	85.00							
Transfer:										
Revolving Fund Closed				1,500.00	671,528.93					
Disbursements:										
A-1 Salary Reg. Employees							26,124.01	174,372.44		
A-2 Salary Extra Help							6,071.18	57,419.94		
A-3 Expert & Special Help								312.31		
Services Other Than Personal							19,779.65	65,736.64		
Supplies							23,264.81	78,980.24		
Equipment							822.33	33,064.83		
Struc. & Non-Struc.				1.44	10,672.60			29,853.75		
Land								28.90		
Debts, Refunds & Indemnities				2.00	1,216.73			16,755.75		
Rent, Contr. & Fixed Charges					2,089.63			12,413.72		
Pub. Referendum Pamphlets								1,661.10		
Transfer:										
Game Warden's Predatory Animal								12,000.00		
Revolving Fund								500.00		
Wildlife Restorative Fund								33,000.00		
1935-36 Warrants Cancelled					8.28*				606,115.65	94,648.50

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spol. Funds Cont'd:										
FORESTER'S SPECIAL	32,657.86									
Receipts:										
Land Department:										
Fines		5.00								
Refunds		<u>14,201.26</u>	14,206.26							
Treasurer:										
Fines & Confiscations		2.00	2.00							
Counties										
Interest & Penalties		3,485.07								
Fines & Confiscations		<u>777.16</u>	4,262.23		18,470.49					
Disbursements:										
A-2 Salary Extra Help						2,899.45	14,020.95			
Services Other Than Personal						177.78	1,228.54			
Supplies						175.07	236.14			
Equipment						80.71	114.63			
Rents, Contr. & Fixed Charges						<u>32.02</u>	<u>269.69</u>			
GAME WARDEN'S PREDATORY ANIMAL	5,905.25								18,685.06	32,643.30
Receipts:										
Sales		191.68	191.68							
Transfer:										
Fish & Game Fund				18,000.00	12,191.68					
Disbursements:										
A-1 Salary Reg. Employees						2,507.87	3,124.19			
A-2 Salary Extra Help							716.35			
Services Other Than Personal						139.95	358.19			
Supplies						123.61	41.96			
Equipment							19.46			
Debts, Refunds & Indemnities							369.56			
Rents, Contr. & Fixed Charges							<u>162.00</u>			
GLANDER'S INDEMNITY FUND	1,870.05								13,309.40	4,787.63
REXBURN PARK	9,591.74									1,870.05
Receipts:										
Public Works:										
Rentals		6,470.78	6,470.78		6,470.78					
Disbursements:										
A-1 Salary Reg. Employees							70.50	3,622.15		
A-2 Salary Extra Help								278.00		
Land							800.00			
Services Other Than Personal								1,590.94		
Supplies								653.92		
Struc. & Non-Struc.							188.62	74.75		
Equipment								<u>155.02</u>		
Rents, Contr. & Fixed Charges										
HIGHWAY FUND	90,380.13								10,365.10	5,697.42
Receipts:										
Counties:										
Motor Vehicle Licenses		247,519.04	247,519.04							
Tax Commissioner:										
Contractor's License		26,879.91								
Motor Fuels:										
Tax		8,845,756.75								
Refunds		80.05								
Reimb. of Services		1,435.63								
Sale of Ptd. Forms		1,878.00								
Interest & Penalties		<u>236.15</u>	8,876,266.49							

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spol. Funds Cont'd:										
HIGHWAY FUND-Cont'd.										
Receipts-Cont'd:										
Pub. Works-St. Highway-										
Int. & Penalties		7.50								
Rentals of Equip.		900.47								
Reimb. for Services		17,055.32								
Refunds		9,914.11								
Sales of Supp. Etc.		8,406.98								
Matched Funds & Contributions		<u>4,088,054.43</u>	4,124,338.75							
Pub. Works & Equip. Div.:-										
Rentals of Equip.		1,246.75								
Reimb. for Service		338.09								
Refunds		597.85								
Sales of Supp. Etc.		<u>3,435.11</u>	5,417.80							
Transfers:										
Motor Vehicle Fund				28,267.51						
Revolv. Funds				10,030.38						
Highway Suspense				100,000.00						
Contractor's License				8,630.00						
Toll Bridge Acquisition				<u>57,947.11</u>	13,458,381.48					
Disbursements:										
A-1							39,973.20	227,587.77		
A-2							517.08	1,676.67		
A-3							3,106.00	3,279.55		
Services Other Than Personal							612,340.42	2,120,307.42		
Materials							2,538.10	590,587.85		
Supplies							6,177.25	25,772.64		
Equipment							2,915.79	133,947.34		
Struc. & Non-Struc.							2,044,259.13	5,618,832.46		
Rents, Contr. & Fixed Charges							1,075.34	4,031.23		
Debts, Refunds & Indem.								130.50		
Payment as Agent								750,000.00		
Interest on Warrants								3,527.33		
Transfers										
Revolving Fund								10,000.00		
Highway Suspense								1,265,000.00		
1935-36 Warrants Canold.						2,771.48*			13,462,677.25	86,024.36
IDA. FRUIT & VEG. ADV. COMM.-	46,904.73									
Receipts:-										
Tax		279,227.16								
Fees		4.10								
Refunds		<u>8.25</u>	279,639.51		279,639.51					

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spec. Funds Cont'd:										
TDA FRUIT & VEG. ADJ. COMM. Cont'd.										
Disbursements:										
A-1					1,665.00		7,543.39			
A-2					491.39		2,274.50			
A-3					750.00		252.00			
Services Other Than Personal										
Materials						102,127.01	141,423.68			
Supplies							344.64			
Equipment						247.76	519.90			
Rents, Contr. Fixed Chgs.						840.95	229.95			
Transfers:-						2,284.51	7,347.52			
General Fund 1939-40									30,000.00	
Revolving Fund									1,000.00	
INCOME TAX REFUND FUND	.00								298,745.20	27,999.04
Receipts:-										
Income Tax		29,992.74	29,992.74		29,992.74					
Disbursements:-										
Debt, Refunds & Indemnities								16,274.56		
INDUSTRIAL ADMINISTRATION	55,768.93								16,274.56	13,718.18
Receipts:										
Industrial Accident Board:										
Tax on Compensation		12,741.81								
Fees		702.01								
Fines		13,939.96								
Sale of Publications		151.95								
Refunds		1.48	27,537.21							
Transfers:-										
State Insurance:				14,490.22						
General Fund 1939-40				10,000.00						
Unemployment Adm.				750.00						
Revolving Fund				1,000.00	53,777.43					
Disbursements:-										
A-1 Salary Reg. Employees						4,738.44	33,662.38			
A-2 Salary Extra Help						29.34	431.79			
A-3 Salary Expert & Special							97.00			
Services Other Than Personal						1,533.18	4,646.98			
Supplies						710.29	1,599.68			
Equipment						191.92	2,882.89			
Rents, Contr. & Fixed Charges						25.00	444.64			
Transfers:-									1,000.00	
Revolving Fund									51,993.43	57,552.93
INHERITANCE TAX TRANSFER FUND	1,882.83									
Receipts:										
County:-										
Inheritance Tax		1,611.30	1,611.30							
Tax Commissioner:-										
Fees		113.00	113.00		1,724.30					
Disbursements:										
A-1 Salary Reg. Employees							736.66			
A-2 Salary Extra Help							75.00			
Services Other Than Personal						1,005.77	60.26			
Supplies						16.60	4.55			
Equipment						16.20	5.85			

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spec. Funds Cont'd:										
INHERITANCE TAX TRANSFER CONT'D.										
Disbursements Cont'd:										
Rents, Contr. & Fixed Charges								38.00		
Transfer:-									1,648.24	3,607.13
General Fund 1939-40										.00
LAND ASSESSMENT AND WATER MAINT.	3,027.63									
Receipts:										
Land Department:										
Refunds		6,473.84	6,473.84							
Transfers:-										
General Fund 1939-40				10,000.00	16,473.84					
Disbursements:										
Other Salaries						76.75				
Rents, Contr. & Fixed Charges						2,863.69	16,563.88			
Transfers:										19,494.32
1935-36 Warrants Cancelled					10.00*					7.35
LAVA HOT SPRINGS	2,269.77									
Receipts:										
Admission Fees		22,476.17								
Rentals		1,143.22	23,619.39		23,619.39					
Disbursements:										
A-1 Salary Reg. Employees						970.00	8,206.36			
A-2 Salary Extra Help						609.57	2,288.46			
A-3 Salary Expert & Spec.							5.00			
Services Other Than Personal						992.00	3,829.94			
Supplies						231.47	2,361.64			
Equipment						412.50	655.39			
Struc. & Non-Struc.						471.90	90.13			
Rents, Contr. & Fixed Charges						16.50	276.05		21,427.01	4,462.15
LAW LIBRARY	2,310.98									
Receipts:										
Secretary of State:										
Notary Public Reg. Fees		8,565.00	8,565.00							
Supreme Court:										
Fees		94.00								
Sale of Prtd. Forms		12.45	106.45							
State Treasurer:										
Fees-Adm. to Bar		1,175.00	1,175.00		9,846.45					
Disbursements:										
Equipment						1,505.15	8,065.45		9,570.60	2,586.83
LIQUOR CONTROL	115,495.67									
Receipts:										
Sale of Liquor		7,555,880.50								
Licenses & Permits		64,119.50								
Refunds		60.79	7,620,060.79							
Transfer:				5,005.26	7,625,066.05					
Revolving Fund										
Disbursements:										
A-1 Salary Reg. Employees						67,727.02	4,07,328.53			
A-2 Salary Extra Help						2,249.48	7,394.24			
A-3 Expert & Spec.						3,101.28	853.43			
Services Other Than Personal						26,176.06	99,436.49			
Materials						946,435.76	4,095,060.38			

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spcl. Funds Cont'd:										
LIQUOR CONTROL CONT'D.										
Disbursements Cont'd.										
Supplies							7,819.87	30,085.41		
Equipment							985.08	8,402.84		
Rents, Contri. & Fixed Charges							9,472.80	104,621.54		
Struc. & Non-Struc.							31.20			
Transfers:-										
1935-36 Warrants Cancelled					13.20*					
Revolving Fund									2,500.00	
Liquor Control Act Audit									3,928.50	
Liquor Distribution									1,618,449.86	
LIQUOR CONTROL ACT AUDIT	.00								7,492,048.57	248,513.15
Receipts:										
Transfers:										
Liquor Fund				3,928.50	3,928.50					
Disbursements:										
A-3 Expert & Spec. Salary								1,754.00		2,174.50
MOTOR FUELS REFUND FUND										
FUND BALANCE	49,614.32									
Receipts:										
Motor Fuels Bureau		982,865.94	982,865.94							
Tax										
Transfers:										
Law Enforcement Rev. Fund				50,000.00	1,032,865.94					
Disbursements:										
Debts, Refunds & Indemnities										
MOTOR VEHICLE	69,490.67						193,876.05	730,876.55		924,752.60
Receipts:										
Counties:										
Motor Vehicle Licenses		76,207.10	76,207.10							
Motor Vehicle Bureau										
Auto Trans. Tax		47,674.13								
Licenses & Permits		165,900.41								
Fees		75,733.56								
Sale of Prtd. Forms		106.50								
Refunds		433.93	289,848.53							
Motor Vehicle Caravan										
Licenses & Permits		27,970.00	27,970.00							
Driver's License										
Licenses & Permits		166,473.50								
Fees		106.28	166,579.75							
Public Utilities										
License & Permits		1,986.58								
Fees		10.68								
Sale of Prtd. Forms		64.05								
Refunds		9.00	2,010.31							
Transfers:										
Pub. Utilities Rev. Fund				.09						
Motor Vehicle Rev. Fund				2,000.00						
Drivers License				8,820.79	873,436.57					
Disbursements:										
A-1 Salary Reg. Employees							10,085.00	216,314.57		
A-2 Salary Extra Help								20,342.31		
A-3 Expert & Special								170.00		
Services Other Than Personal							8,594.39	60,875.04		

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938---SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spcl. Funds Cont'd:										
MOTOR VEHICLE CONT'D.										
Disbursements Cont'd.										
Supplies							28,034.27	66,706.17		
Equipment							1,007.42	24,164.92		
Rents, Contri. & Fixed Charges							486.46	12,019.56		
Debts, Refunds & Indemnities							38.65	765.00		
Transfers:										
Revolving Funds									4,000.00	
State Highway	668.20								28,267.51	161,055.98
MOTOR VEHICLE CARAVAN										
FUND BALANCE	668.20									
Receipts:										
Licenses & Permits		5,785.00	5,785.00		5,785.00					
Disbursements:										
A-1 Salary Reg. Employees							360.00	2,090.00		
Services Other Than Personal							346.83	96.94		
Supplies							390.37	98.90		
Debts, Refunds & Indemnities							25.00	15.00		
Rents, Contri. & Fixed Charges							10.00	87.87		
Transfers:										
Motor Vehicle									2,932.29	6,453.20
NOTICEES FEES ERADICATION	61,853.88									.00
Receipts:										
Transfers:										
General Fund 1939-40				150,000.00	150,000.00					
Disbursements:										
A-1 Salary Reg. Employees							360.00	3,159.73		
A-2 Salary Extra Help								20.00		
Services Other Than Personal							210.98	417.45		
Supplies							47,122.76	100.60		
Equipment								198.15		
Land								3,201.51		
County Participation								108,383.58		
OCCUPATIONAL LICENSE FUND	16,107.72								163,154.76	48,699.12
Receipts:										
Licenses & Permits		32,474.00								
Fees		19,995.00								
Interest & Penalties		880.00	52,549.00		52,549.00					
Disbursements:										
A-1 Salary Reg. Employees							2,910.00	18,227.10		
A-2 Salary Extra Help								82.39		
Services Other Than Personal							85.00	96.77		
Supplies							1,255.14	5,658.44		
Equipment							276.82	1,341.10		
Land							807.10	87.70		
County Participation							146.00	450.00		
Debts, Refunds & Indemnities							147.00	613.21		
Rents, Contri. & Fixed Charges										
Transfers:										
General Fund									18,000.00	
Professional Engineers									1,727.50	
Revolving Fund									500.00	
EXHIBITARY IMPROVEMENT	428.61									
Disbursements:										
Services Other Than Personal							428.98		428.98	1.63

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1938-1938	1937-1938	1938-1940		
1939-40 Spol. Funds Cont'd:										
PENITENTIARY LIBRARY	896.37									
Receipts:										
Fees-Admissions		789.75								
Sales		524.87	1,314.62		1,314.62					
Disbursements:										
Services Other Than Personal							118.18	102.04		
Supplies							122.80	1,443.40		
Equipment								31.80		
Rents, Contr. & Fixed Charges								5.00		
PEST ABATEMENT	212.97								1,823.22	389.77
Receipts:										
Agricultural Dept:										
Refunds		413.32	413.32							
Counties:										
Tax		15.09	15.09		488.41					
Disbursements:										
Services Other Than Personal								398.22		
Supplies								81.02		
PHARMACY FUND	.00								479.24	168.14
Receipts:										
Licenses & Permits		3,863.15								
Fees		1,593.15	5,456.30		5,456.30					
Disbursements:										
A-1 Salary Reg. Employees								1,675.00		
A-2 Salary Extra Help								950.00		
Services Other Than Personal								986.39		
Supplies								211.12		
Equipment								312.61		
Rents, Contr. & Fixed Charges								150.00		
PREDATORY ANIMAL	23,292.25								4,285.12	1,171.18
Receipts:										
Counties:										
1937 Tax		831.40								
1938 Tax		35,480.25								
1939 Tax		30,593.57	67,165.22		67,165.22					
Disbursements:										
Salaries:-										
A-1 Reg. Employees							455.00	3,405.00		
A-2 Extra Help								50.00		
A-7 Pred.An.Trappers							7,031.50	22,150.95		
Service Other Than Personal								104.99		
Supplies								964.33		
Equipment								2.85		
Debts, Refunds & Indemnities								84.00		
Rents, Contributions & Fixed Charges							8,084.00	24,804.50		
Transfers:								8.75		
1935-36 Warrants Cancelled								2,619.83		
						165.00*			71,545.95	18,911.88

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1938-1938	1937-1938	1938-1940		
1939-40 Spol. Funds Cont'd:										
PROFESSIONAL ENGINEERS	.00									
Receipts:										
Fines & Confiscations		9.60								
Licenses & Permits		3,693.90	3,703.50							
Transfers:										
Occupational Licenses					1,727.50	5,431.00				
Disbursements:										
Salaries:										
A-1 Reg. Salaries								598.33		
A-2 Extra Help								418.25		
Services Other Than Personal								906.68		
Supplies								487.49		
Equipment								489.25		
Rents, Contributions & Fixed Charges								37.00		
SHEEP INSPECTION FUND	3,980.67								2,847.00	2,584.00
Receipts:										
Counties:-										
1937 Tax		135.89								
1938 Tax		6,652.54								
1939 Tax		5,783.08	12,593.45							
Sheep Commission- Inspection Fees		3,295.48	3,295.48		15,883.93					
Disbursements:										
Salaries:										
A-1 Reg. Salaries							2,890.33	9,456.28		
A-2 Extra Help								88.00		
A-3 Expert & Special								40.00		
Services Other Than Personal								707.17		
Supplies								7.50		
Rents, Contributions & Fixed Charges								5.25		
Structural & Non-structural								165.38		
SOUTHERN I.D.A. DEMONSTRATION FARM	1,234.40								15,946.68	3,923.12
Receipts:										
Matched Funds		222.45								
Sale of Farm Products		1,420.77	1,643.22		1,643.22					
Disbursements:										
Salary A-3 Extra Help								2.25		
Services Other Than Personal								112.73		
Supplies								15.10		
Materials								6.96		
Equipment								39.20		
Rents, Contributions & Fixed Charges								12.58		
Structural & Non-structural								120.25		
Rents, Contributions & Fixed Charges								95.06		
Structural & Non-structural								8.14		
ST. HOSPITAL NORTH CONSTRUCTION	54,874.35								412.87	2,465.35
Disbursements:										
A-3 Expert & Special Salaries								266.00	84.00	
Ser. Other Than Paul								788.37	74.95	
Struc. & Non-struc								48,808.91	3,092.73	
									54,091.96	782.39

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spcl. Funds Cont'd:										
ST. HOSPITAL SOUTH CONST.	121,517.60									
Disbursements:										
Salaries:										
A-1 Reg. Employees							245.00			
A-2 Extra Help							193.00			
A-3 Expert & Special							721.43	175.00		
Services Other Than Personal							2,720.85	44.55		
Supplies							67.54			
Equipment							1,373.51			
Struc. & Non-struc.							115,253.47			
Transfers:									718.08	
Public Bldg., Int. & Sinking										
ST. SCHOOL & COLONY CONST.	12,980.86									5.19
Disbursements:										
Ser. Other Than Paml.							9.30	25.11		
Struc. & Non-struc.							12,946.45			
DEAF & BLIND SCHOOL CONST.	.00									.00
Receipts:										
State Treasurer:-										
Sale of Bonds		100,000.00	100,000.00		100,000.00					100,000.00
TEACHERS REGISTRATION	597.90									
Receipts:										
Fees		276.00	276.00		276.00					
Disbursements:										
Salaries:										
A-1 Reg. Employees							180.00	90.00		
A-2 Extra Help							205.30	137.00		
Ser. Other Than Paml.							134.75	73.28		
Supplies								15.80		
TOLL BRIDGE ACQUISITION	.00									38.33
Receipts:										
State Treasurer:-										
Refunds		108.32								
Sale of Bonds		488,330.00	488,458.38							
Tax Commissioner:-		153,121.24	153,121.24		635,639.76					
Tax										
Disbursements:										
Ser. Other Than Paml.								321.58		
Supplies								108.08		
Struc. & Non-struc.								488,000.00		
Transfers:										
St. Highway									57,947.11	
Toll Bridge Redemption									62,957.07	
TUBERCULOSIS ERADICATION										
INDemnITY FUND	11,520.57									
Receipts:										
County:-										
1937 Tax		103.21								
1938 Tax		5,598.11								
1939 Tax		5,684.02	13,385.34		13,385.34					

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spcl. Funds Cont'd:										
TUBERCULOSIS ERADICATION										
INDemnITY FUND CONT'D										
Disbursements:										
Salaries:										
A-1 Reg. Employees							1,811.00	6,519.15		
A-2 Extra Help							110.00	716.25		
A-3 Expert & Special							.00	.00		
Ser. Other Than Paml.							1,516.10	3,483.05		
Supplies								591.07		
Equipment								718.87		
Debt, Refunds & Indemnities									91.37	
Rents, Contributions & Fixed Charges									591.08	
1935-36 Warrants									112.88	
Cancelled							8.46*			
UNEMPLOYMENT ADMINISTRATION	30,006.96									7,114.63
Receipts:										
Industrial Accident Board:-										
Rentals		302.88								
Matched Funds & Contr.		304,633.65								
Refunds		188.86								
Sales		498.87	305,614.26							
Transfers:-										
Revolving Funds				3,000.07	308,614.33					
Disbursements:										
Salaries:										
A-1 Reg. Employees							30,269.02	125,118.98		
A-2 Extra Help							319.38	6,833.63		
A-3 Expert & Special							7.50*			
A-4 Witness Fees								217.95		
Services Other Than Personal							11,328.86	46,389.80		
Supplies							4,266.21	18,634.60		
Equipment							4,843.60	4,755.79		
Rents, Contributions & Fixed Charges							1,685.65	10,779.68		
Transfers:										
Revolving Funds									2,000.00	
Industrial Adm.									750.00	
WEIGHTS & MEASURES INSPECTION	1,210.36									
Receipts:										
Agricultural Dept.										
Fees		16,060.61	16,060.61		16,060.61					
Disbursements:										
Salaries:										
A-1 Reg. Employees							1,465.00	5,120.94		
A-2 Extra Help							5.48			
Ser. Other Than Paml.							1,850.89	6,920.76		
Supplies							439.60	935.38		
Equipment							13.84	8.79		
Rents, Contributions & Fixed Charges							5.00	332.44		

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spol. Funds Cont'd:										
WILDLIFE RESTORATION PROJECT										
Receipts:	.00									
Matched Funds										
Refunds		25,994.17								
Transfers:		3.71	25,997.88							
Fish & Game										
Disbursements:				33,000.00	68,997.88					
Salaries:-										
A-1 Reg. Employees								1,919.36		
A-2 Extra Help								10,872.12		
Ser. Other Than Pers.								4,195.26		
Supplies								2,078.29		
Equipment								5,702.12		
Struc. & Non-Struc.								6,204.06		
Land								20,600.00		
Rents, Contributions & Fixed Charges								367.30		
									51,936.61	7,061.37
ENDOWMENT FUND EARNINGS										
AGRICULTURAL COLLEGE ENDOW. INC. 2,408.94										
Receipts:										
Land Dept.:-										
Rentals		7,537.01								
Int. on Land Sale										
Contracts		7,641.93	15,178.94							
Public Investments:-										
Int. on Investments		56,403.43	56,403.43		71,582.37					
Disbursements:										
Payment as Agent										
ALBION STATE NORMAL INCOME	15,028.92					18,586.66	57,000.36		69,587.02	4,404.29
Receipts:										
Transfers										
Normal School Income						35,818.66	35,818.66			
Disbursements:										
A-1 Salary Reg. Employees								12,641.00	600.00	
A-2 Salary Extra Help								277.21	1,510.32	
A-3 Expert & Special								138.63	32.00	
Services Other Than Personal								4,386.78	6,719.37	
Supplies								2,342.55	2,918.95	
Rents, Contr. & Fixed Charges								2.00	19.35	
CHARITABLE INSTITUTIONS INCOME	.00								31,591.06	19,256.58
Receipts:										
Land Department:										
Rentals		7,618.77								
Interest on Land Sales Contracts		11,143.74	18,762.51							
Public Investments:										
Interest on Investments		95,136.19	95,136.19		113,898.70					
Disbursements:										
Transfers:										
Various Instit. Income								113,898.70	113,898.70	.00

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spol. Funds Cont'd:										
DEAF AND BLIND SCHOOL INCOME 7,072.79										
Receipts:										
Transfers										
Charitable Inst. Income					3,796.65	3,796.65				
Disbursements:										
A-1 Salary Reg. Employees								4,188.97	4,188.97	6,680.47
INDUSTRIAL TRAINING SCHOOL INCOME 23,439.33										
Receipts:										
Transfers:										
Charitable Inst. Income					30,372.96	30,372.96				
Disbursements:										
Salaries:										
A-1 Reg. Employees								10,601.42	25,802.88	
A-2 Extra Help								751.10		
Transfers:										
1935-36 Warrants Cancelled						6.61*			37,148.79	16,663.50
LEWISTON ST. NORMAL SCHOOL INC. 25,818.69										
Receipts:										
Transfers:										
Normal School Income					35,818.70	35,818.70				
Disbursements:										
Salaries:										
A-1 Reg. Employees								16,003.61	2,540.71	
A-3 Expert & Special								7,696.03	699.00	
Services Other Than Personal								4,164.80	275.01	
Supplies								1,017.18	148.54	
Rents, Contr. & Fixed Charges									32,549.88	29,087.51
NORMAL SCHOOL INCOME .00										
Receipts:										
Land Department:										
Interest on Contracts		11,965.25								
Rentals		5,117.88	17,083.13							
Public Investments:										
Interest on Investments		54,554.23	54,554.23		71,637.36					
Disbursements:										
Transfers:										
Albion & Lewiston Income								71,637.36	71,637.36	.00
PENITENTIARY INCOME 19,112.22										
Receipts:										
Land Department:										
Rentals		2,724.89								
Interest on Contracts		6,340.95	9,065.84							
Public Investments:										
Int. on Investments		58,476.30	58,476.30		67,542.14					
Disbursements:										
Salaries:										
A-1 Reg. Employees								6,630.15	32,032.42	
A-2 Extra Help								127.50		
A-3 Expert & Special								189.78	214.00	
Services Other Than Personal								3,095.01	4,340.47	
Supplies								8,978.30	20,720.46	
Equipment								74.80*	430.74	
Materials									345.54	
Debts, Refunds & Indemnities								562.68	25.00	

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1938-40 Spcl. Funds Cont'd:										
PENITENTIARY INCOME CONT'D.										
Disbursements Cont'd.										
Struc. & Non-Struc.								6.00		
Rents, Contr. & Fixed Charges							411.66	2,883.23		
Transfers:										
1935-36 Warrants Cancelled						9.85*				
PUBLIC SCHOOL INCOME	1,093,769.29								80,898.31	5,756.05
Receipts:										
Land Department:										
Rentals		375,251.70								
Interest on Land Sale										
Contracts		126,669.71	501,921.41							
Law Enforcement-Beer Revenue										
Beer Tax		78,444.16								
Licenses & Permits		9,987.50								
Sale of Prd. Forms		115.50	88,547.16							
Public Investments:										
Int. On Investments		631,499.41	631,499.41							
Tax Commissioner:										
Store Licenses		60,871.98	60,871.98							
Mine Licenses Tax		269,082.92	269,082.92							
Transfers:										
Liquor Control Distri. Suspense				372,605.62						
General Fund				1,500,000.00	3,424,528.50					
Disbursements:										
Payment as Agent							1,515,166.24	2,224,916.89		
Transfer:										
General Fund									167,197.34	3,907,280.47
SCHOOL OF SCIENCE INCOME	1,745.89									611,017.32
Receipts:										
Land Department:										
Rentals		7,293.33								
Interest on Land Sale										
Contracts		8,873.14	16,166.47							
Public Investments:										
Int. On Investments		47,765.83	47,765.83			63,932.30				
Disbursements:										
Payment as Agent							7,349.59	55,026.48	62,376.07	3,302.12
SOLDIER'S HOME INCOME	4,158.98									
Receipts:										
Transfer:										
Charitable Inst. Income				18,983.21	18,983.21					
Disbursements:										
Salaries-- Other Salaries							650.40			
A-1 Reg. Employees							43.00	6,340.67		
A-2 Extra Help							79.31	432.78		
Services Other Than Personal								1,701.86		
Supplies							2,898.84	7,106.05		
Struc. & Non-Struc.								165.72		
Rents, Contr. & Fixed Charges								2.50		

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spcl. Funds Cont'd.										
SO. BRANCH UNIV. OF IDAHO INC.	26,308.55									
Receipts:										
Transfer:										
Charitable Inst. Income				30,372.94	30,372.94					
Disbursements:										
Salaries:										
A-1 Reg. Employees							1,483.99	329.67		
A-2 Extra Help							7,026.41	194.25		
A-3 Expert & Special							75.00	685.21		
Services Other Than Personal							5,718.12	144.98		
Supplies							8,674.99	321.30		
Rents, Contr. & Fixed Charges							1,926.46		26,636.55	30,048.94
ST. HOSPITAL NORTH INCOME	5,965.95									
Receipts:										
Transfer:										
Charitable Inst. Income				30,372.94	30,372.94					
Disbursements:										
A-3 Salary Expert & Spec.								523.50		
Services Other Than Personal								735.28		
Supplies							.96	25,809.68		
Rents, Contr. & Fixed Charges							2,429.23	49.00	29,546.25	6,790.64
ST. HOSPITAL SOUTH INCOME	4,675.63									
Receipts:										
Land Department:										
Rentals		4,710.61								
Int. on Land Sale Contracts		16,427.38	21,137.99							
Public Investments:										
Int. on Investments		26,290.39	26,290.39		47,428.38					
Disbursements:										
Salaries:										
A-1 Reg. Employees							7,508.07	12,531.05		
A-2 Extra Help								299.98		
A-3 Expert & Spec.								24.60		
A-6							43.80	615.97		
Services Other Than Personal								16,069.56		
Supplies										
Equipment							4,323.21			
Rents, Contr. & Fixed Charges							1,137.56		42,573.80	9,530.21
UNIVERSITY INCOME	1,302.00									
Receipts:										
Land Department:										
Rentals		7,569.56								
Int. on Land Sale Contracts		10,341.02	17,910.58							
Public Investments:										
Int. on Investments		82,202.91	82,202.91		100,113.49					
Disbursements:										
Payment as Agent							12,528.22	86,244.45	98,772.67	2,648.82
ENDOWMENT FUNDS										
AGRICULTURE COLLEGE END.	10,603.62									
Receipts:										
Land Department:										
Sale of Land etc.		34,067.22	34,067.22							

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spcl. Funds Cont'd.										
ENDOWMENT FUNDS CONT'D.										
AGRICULTURE COLLEGE END. CONT'D.										
Receipts Cont'd.										
Public Investments:										
Return of Principal		115,239.10	115,239.10		149,306.32					
Disbursements:										
Purchase of Investments						4,116.70	36,030.86		42,147.56	117,762.58
CHARITABLE INSTITUTIONS END.	15,111.96									
Receipts:										
Land Department:										
Sale of land etc.		83,668.92	83,668.92							
Public Investments:										
Return of Principal		195,565.76	195,565.76		279,234.68					
Disbursements:										
Purchase of Investments						19,000.00	129,525.63		148,525.63	146,821.01
NORMAL SCHOOL ENDOWMENT	16,728.37									
Receipts:										
Land Department:										
Sale of land etc.		67,370.80	67,370.80							
Public Investments:										
Return of Principal		91,135.82	91,135.82		158,506.62					
Disbursements:										
Purchase of Investments						16,500.00	75,720.80		92,220.80	85,014.09
PENITENTIARY ENDOWMENT	42,717.26									
Receipts:										
Land Department:										
Sale of land etc.		122,716.59	122,716.59							
Public Investments:										
Return of Principal		84,123.29	84,123.29		206,839.88					
Disbursements:										
Purchase of Investments						45,100.00	49,471.10		94,571.10	154,986.04
PUBLIC BUILDINGS ENDOWMENT	255.57									
Receipts:										
Land Department:										
Interest on land etc.		917.65								
Rentals		1,549.17								
Sale of land etc.		2,555.97	5,022.79		5,022.79					
Disbursements:										
Transfers:										
Public Bldg. Int. & Sinking								2,589.50	2,589.50	2,589.86
PUBLIC SCHOOL ENDOWMENT	73,199.96									
Receipts:										
Counties:										
Escheated Estates		341.40								
Fines & Forfeitures		791.89	1,133.29							
Land Department:										
Sale of land etc.		704,748.95	704,748.95							
Public Investments:										
Return of Principal		2,180,640.78	2,180,640.78							
Treasurer:										
Federal Mineral Leases		363.80								
Matched Funds & Contr.		991.64	1,305.44							
Transfers:										
Escheat Suspense				5,280.66	2,693,159.12					

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spcl. Funds Cont'd.										
PUBLIC SCHOOL ENDOWMENT CONT'D										
Disbursements:										
Purchase of Investments						201,450.00	1,699,487.86		2,069,877.86	676,481.28
SCHOOL OF SCIENCE ENDOWMENT	51,183.12									
Receipts:										
Land Department:										
Sale of Lands, etc.		130,209.07	130,209.07							
Public Investments:										
Return of Principal		164,160.28	164,160.28		294,369.35					
Disbursements:										
Purchase of Investments						49,300.00	154,969.16		184,269.16	161,283.31
STATE HOSPITAL SOUTH ENDOWMENT	38,207.41									
Receipts:										
Land Department:										
Sale of Lands, etc.		57,207.89	57,207.89							
Public Investments:										
Return of Principal		63,066.67	63,066.67		120,273.96					
Disbursements:										
Purchase of Investments						56,900.00	26,034.45		62,934.45	95,546.92
UNIVERSITY ENDOWMENT	7,290.01									
Receipts:										
Land Department:										
Sale of Lands, etc.		107,314.31	107,314.31							
Public Investments:										
Return of Principal		180,501.29	180,501.29		287,815.60					
Disbursements:										
Purchase of Investments						16,780.00	136,144.20		151,874.20	143,231.41
SUSPENSE FUNDS										
BANKING & INVESTMENT CO. SUSPENSE	5.00									
Receipts		5.00	5.00		5.00					
Disbursements										
Refunds							10.00		10.00	10.00
ESCHEATED SUSPENSE	3,150.33									
Receipts:										
Counties:										
Escheated Estates		4,215.59								
Fines		307.00*	4,508.59							
State Treasurer										
Money in Suspense		6,179.82	6,179.82		10,688.41					
Disbursements										
Debts, Refunds & Indemnities						56.30	4,247.79			
Transfers								5,220.66	9,564.75	4,253.99
Public School Endowment:										
BUREAU OF INSURANCE SUSPENSE										
Receipts		747.00	747.00		747.00					
Disbursements										
Debts, Refunds & Indemnities								10.00	10.00	737.00
FISH AND GAME SUSPENSE										
Receipts										
Treasurer										
Money in Suspense		60.00	60.00		60.00					60.00

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1938-1938	1937-1938	1939-1940		
1939-40 Special Funds Cont'd.										
STATE HIGHWAY SUSPENSE										
Receipts:										
Transfers:										
Highway Fund				1,265,000.00	1,265,000.00					
Disbursements:										
Payment as Agent							1,000,000.00			
Transfer:										
Highway Fund								100,000.00	1,100,000.00	165,000.00
IDAHO FIDELITY & VEG. ADV. COMM.	3.60									
Receipts:										
Tax		3.60*	3.60*		3.60*					.00
LAND COMMISSIONER SUSPENSE	41,695.25									
Receipts:										
Money in Suspense		32,667.79	32,667.79		32,667.79					
Disbursements:										
Services Other Than Personal							82.75			
Debts, Refunds & Indem.							5,601.84			
Rents, Contr., Fixed Chgs.							99.79	25,666.63	31,450.74	42,912.30
LAVA HOT SPRINGS SUSPENSE	3,036.14									3,036.14
LIQUOR CONTROL DISTRI. SUSPENSE	.00									
Receipts:										
Liquor Commission				1,481,280.19	1,481,280.19					
Disbursements:										
Payment as Agent							255,514.74	553,710.20		
Transfer:										
General Fund 1937-38								59,172.54		
General Fund 1939-40								306,861.93		
Public School Income								304,020.78	1,481,280.19	.00
PUBLIC INVESTMENTS SUSPENSE	638.67									
Receipts:										
Money in Suspense		520.46*	520.46*		520.46*					
Disbursements:										
Payment as Agent										
Debts, Contr., & Fixed Charges							25.70	92.51	118.21	.00
RECLAMATION SUSPENSE	3,373.75									
Receipts:										
Money in Suspense		4,174.00	4,174.00		4,174.00					
Disbursements:										
Debts, Refunds & Indemnities							1,018.25	158.50	1,176.75	8,371.00
SECRETARY OF STATE SUSPENSE	719.00									
Receipts:										
Money in Suspense		91.50	91.50		91.50					
Disbursements:										
Transfer:										
General Fund 1939-40								810.50	810.50	.00
SOLDIER'S HOME SUSPENSE	2,539.47									2,539.47
STATE SCHOOL & COLONY SUSPENSE	474.69									
Receipts:										
Money in Suspense		474.69*	474.69*		474.69*					.00

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE OCT. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1938-1938	1937-1938	1939-1940		
1939-40 Spl. Funds Cont'd.										
TREASURER'S SUSPENSE										
Receipts:										
Money in Suspense		124,170.14	124,170.14		124,170.14					
Disbursements:										
Debts, Refunds & Indemnities								58,951.03		
Payment as Agent							38,288.07		97,239.10	28,005.55
TREAS. CANCELLED CHECK SUSPENSE	286.78									
Receipts:										
Money in Suspense		14.10	14.10		14.10					
Disbursements:										
Debts, Refunds, & Indemnities								5.15	5.15	295.75
SUPREME COURT SUSPENSE	.00									
Receipts:										
Money in Suspense		5.00	5.00		5.00					
Disbursements:										
Debts, Refunds & Indemnities								5.00	5.00	.00
TRUST FUNDS										
ASYLUM AND SANITARIUM TRUST										
Receipts:										
St. Hospital No:										
Money on Persons		192.68	192.68							
St. Hospital So:										
Money on Persons		471.88	471.88							
St. School & Colony:										
Money on Persons		11.38	11.38		675.94					
Disbursements:										
Debts, Refunds & Indemnities										
Payment as Agent							63.45	475.37		
Transfer:										
1935-1936 Warrants Cancelled						.11*			538.71	4,171.03
STATE BANK TRUST	22,705.90									
Receipts:										
State Treasurer:										
Money in trust		5,683.47	5,683.47		5,683.47					
Disbursements:										
Debts, Refunds & Indemnities										
Payment as Agent							48.42	636.94	685.36	27,704.01
BAR COMMISSION	1,810.97									
Receipts:										
Fees		981.00	981.00							
State Treasurer:										
Licenses		8,199.00	8,199.00		9,180.00					
Disbursements:										
Salaries:										
A-1 Reg. Employees							225.00	1,595.00		
A-2 Extra Help							45.00	387.50		
A-3 Expert & Spec.							90.40			
A-4 Witness Fees								519.15		
Services Other Than Personal							677.42	2,458.15		
Supplies							70.71	220.40		
Equipment								12.50		
Debts, Refunds & Indemnities								15.00		
Rents, Contr. & Fixed Charges								53.00	6,369.23	4,621.74

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-1940 Spl. Funds Cont'd.										
CAREY ACT TRUST	3,030.05									
Receipts:										
Reclamation Dept.										
Licenses & Permits			380.50		380.50					
Disbursements:										
Services Other Than Personal										
Supplies								17.15		
Rents, Contri. & Fixed Charges								8.45		
Debts, Refunds & Indemnities						5.00		14.50		
TOTAL								11.00		
PUBLIC HEALTH TRUST FUNDS	.00								56.10	3,354.45
Receipts:										
Public Health:										
USPHS Matched Funds		147,988.00								
Fund A		74,853.78								
Fund B		44,590.95								
Refunds		4.23								
Matched Funds		35,995.02								
V. D. Control		20,099.15								
Vital Statistics		187.50	323,131.63		323,131.63					
Disbursements:										
Salaries:										
A-1 Reg. Employees						24.19	168,226.67			
A-2 Extra Help						24.19	1,929.70			
A-3 Expert & Spec.						37.50	7,445.75			
Services Other Than Personal										
Supplies						1,337.09	55,921.09			
Equipment						47.43	11,124.93			
Rents, Contri. & Fixed Charges						1,137.50	5,393.72			
TOTAL							28,691.31		279,341.07	43,790.56
FORREST PROTECTION TRUST FUND	20,440.33									
Receipts:										
County:										
Land Department:		34,836.23	34,836.23							
Tax		552.44	552.44							
Disbursements:										
A-2 Salary Extra Help								3,247.39		
Services Other Than Personal								1,326.00		
Supplies								133.83		
Debts, Refund & Indemnities										
Rents, Contri. & Fixed Charges						129.64	49,255.62			
TOTAL								41,455.13	95,547.31	39,718.31*
U. S. CLARK MCNARY TRUST	3,202.09									
Receipts:										
Land Department:										
Matched Funds-U.S. Gov't.		112,317.39	112,317.39		112,317.39					
Disbursements:										
Salaries:										
A-1 Reg. Employees						4,100.00	14,345.00			
A-2 Extra Help						791.89	673.28			
Services Other Than Personal						1,132.80	5,824.56			
Supplies							3.10	51.67		
Equipment						10.36	844.99			
Rents, Contri. & Fixed Charges						6,180.00	780.42			

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spl. Funds Cont'd.										
U. S. CLARK MCNARY TRUST										
Disbursements:										
Debts, Refunds & Indemnities								71,259.94		
Struc. & Non-Struc.								4,912.39		
TOTAL									110,909.82	4,609.66
LOAN EXPENSE	2,219.69									
Receipts:										
Public Investments:										
Reimb. for Services		1,178.00	1,178.00		1,178.00					
Disbursements:										
Services Other Than Personal								417.05	217.40	
Debts, Refunds & Indemnities								771.82	1,585.89	
Rents, Contri. & Fixed Charges								32.36		
TOTAL									3,024.54	375.15
STATE INSURANCE FUND	221,518.01									
Receipts:										
Finance-Insurance Fund										
From Interest & Assess.		1,531,419.55								
Refunds		13,599.45								
Sales		52.40	1,545,071.40							
Public Investments:										
Int. On Investments		117,757.14								
Return of Principal		339,091.52	456,848.66							
Transfers:										
Revolving Funds				42,000.00	2,043,920.06					
Disbursements:										
Salaries:										
A-1 Reg. Employees						12,521.46	92,805.76			
A-2 Extra Help						69.87	3,466.68			
A-3 Expert & Spec.						189.15	152.97			
Services Other Than Personal						4,713.30	26,154.67			
Supplies						1,398.25	8,457.46			
Equipment						724.56	5,901.69			
Rents, Contri. & Fixed Charges							8,927.32			
Debts, Refunds & Indemnities						167.99				
Compensation						217,276.89	1,216,766.34			
Purchase of Investments						24,551.26	294,246.89			
Transfers:										
Industrial Adm.								14,490.22		
Revolving Fund								32,000.00	1,965,565.93	299,852.14
INDUSTRIAL SPECIAL INDEMNITY	6,992.75									
Receipts:										
Industrial Accident Board:										
Fines		7,446.21								
Permanent & Partial Disability Compensation		2,241.04								
Interest		345.75	10,031.00							
State Treasurer:										
Ind. Spec. Indemnity Boards		25,000.00	25,000.00		35,031.00					
Disbursements:										
Compensation								3,028.98		
Rents, Contri. & Fixed Charges						245.56			3,274.34	38,749.41

46,864.73
 18,834.53
 1969.50

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
 OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spcl. Funds Cont'd.										
STATE SCHOOL & COLONY END. TRUST	.00									
Receipts:										
State School & Colony:										
Return of Principal		250.00	250.00		250.00					250.00
STATE SCHOOL & COLONY INC. TRUST	.00									
Receipts:										
Interest & Penalties		597.17	597.17		597.17					597.17
UNEMPLOYMENT COMPENSATION TRUST	3,878.70									
Receipts:										
Unemployment Tax		4,030,618.65	4,030,618.65							
St. Treasurer:										
Interest		48,834.53	48,834.53		4,079,453.18					
Disbursements:										
Debts, Refunds & Indemnities						540,113.64	25,195.19		4,079,991.12	3,340.76
Payment as Agent							3,514,681.09			
UNEMPLOYMENT COMP. BENEFIT TRUST	100,000.00									
Receipts:										
Return of Principal		4,099,999.90								
Refunds		4,630.30	4,104,630.20		4,204,630.20					
Transfer - Revolving Fund				100,000.00						
Disbursements:										
Benefits							3,910,650.97			
Debts, Refunds & Indemnities									4,276,860.85	27,769.35
NATIONAL FOREST RESERVE	.00									
Receipts:										
State Treasurer:										
Contributions		205,944.94	205,944.94		205,944.94					
Disbursements:										
Payment as Agent						104,629.87	101,315.07		205,944.94	.00
AMERICAN FALLS RESERVOIR DISTRICT 6,859.11										
Receipts:										
Counties:										
Tax		651,415.57	651,415.57							
American Falls Reservoir District		3,424.36	3,424.36							
Treasurer:										
Sale of Bonds		45,690.00								
Interest		127,849.45	173,539.45		834,379.98					
Disbursements:										
Payment of Bonds & Interest						148,862.15	588,332.51		737,194.66	104,044.43
HILLSDALE IRRIGATION DISTRICT 32,551.49										
Receipts:										
Counties:										
Tax		58,931.03	58,931.03							
Treasurer:										
Interest		7,059.55	7,059.55		65,990.58					
Disbursements:										
Payment of Bonds & Interest						18,570.00	55,251.32		73,821.32	24,720.75
MT. HOWE IRRIG. DIST. RED. 54.53										
Disbursements:										
Payment of bonds & interest							54.53		54.53	.00

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
 OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1936	1937-1938	1939-1940		
1939-40 Spcl. Funds Cont'd.										
MT. HOWE IRRIG. DIST. INTEREST	99.16									
Disbursements:										
Payment of Interest								99.16	99.16	.00
FEDERAL AID FUNDS										
GEORGE DEEN 47,293.89										
Receipts:										
Vocational Education										
Matched funds & Contr.		153,295.02	153,295.02		153,295.02					
Disbursements:										
Salaries:										
A-1 Reg. Employees							2,766.29			
A-2 Extra Help							362.77			
A-3 Expert & Spec.							100.00			
Services Other Than Personal							2,169.41			
Supplies							141.35			
Rents, Contr. & Fixed Charges						15,144.40	130,025.88		150,710.10	49,878.81
GEORGE ELLZEY 131.25										
Disbursements:										
Rents, Contr. & Fixed Charges								131.25	131.25	.00
NATIONAL DEFENSE .00										
Receipts:										
Matched Funds & Contr.		5,862.50	5,862.50		5,862.50					
Disbursements:										
A-2 Salary Extra Help							93.60			
Services Other Than Personal							284.73			
Supplies							701.84			
Rents, Contr. & Fixed Charges							2,099.86		3,180.03	2,682.47
SOLDIERS HOME - FEDERAL AID 3,095.09										
Receipts:										
Soldiers Home										
Matched Funds & Contr.		21,237.90	21,237.90		21,237.90					
Disbursements:										
Salaries:										
A-1 Reg. Employees							955.00	8,310.53		
A-2 Extra Help							12.75	297.04		
Services Other Than Personal							351.78	2,050.40		
Supplies							2,177.59	6,602.84		
Rents, Contr. & Fixed Charges							57.25	204.94		
Struc. & Non-Struc.								18.50	21,032.72	3,300.27
VOCATIONAL EDUCATION 2,403.29										
Receipts:										
Matched Funds		74,587.72	74,587.72		74,587.72					
Disbursements:										
Salaries:										
A-1 Reg. Employees							1,191.00	9,728.71		
A-2 Extra Help								259.85		
Services Other Than Personal							415.01	3,066.76		
Supplies							22.82	414.58		
Rents, Contr. & Fixed Charges							2,576.56	54,713.66	72,388.95	4,602.06

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1938	1937-1938	1938-1940		
VOCATIONAL REHABILITATION										
1939-40 Spcl. Funds Cont'd.	3,989.54									
Receipts:										
Matched Funds		24,728.41	24,728.41		24,728.41					
Disbursements:										
Salaries:										
A-1 Reg. Employees						479.50		3,724.50		
A-2 Extra Help								163.25		
Services Other Than Personal						420.71		841.50		
Supplies								22.10		
Rents, Contr. & Fixed Charges						918.63		15,570.53		
Equipment								14.95		
									22,155.88	6,562.07
BOND INTEREST & REDEMPTION										
GENERAL INTEREST & SINKING FUND: 102,885.46*										
Receipts:										
1937 Tax		7,857.38								
1938 Tax		605,871.17								
1939 Tax		237,712.19	851,440.74		851,440.74					
Disbursements:										
Bonds Paid								664,504.90		
Interest Paid								76,638.63		
									747,207.90	1,347.38
PUBLIC BUILDING INT. & SINKING FUND										
	36,596.47									
Receipts:										
Counties:										
1937 Tax		3,479.02								
1938 Tax		88,059.86								
1939 Tax		34,723.98	126,262.86							
Transfer:										
Public Bldg. Endowment				2,588.50						
St. Hospital So. Constru.				718.08						
Disbursements:										
Bonds Paid								140,000.00		
Interest Paid								18,445.75		
									155,950.00	10,215.31
ST. HIGHWAY THIRD ISSUE										
	19,195.93									
Receipts:										
Counties:										
1937 Tax		299.17	299.17		299.17					
Disbursements:										
Bonds Paid								19,495.10		.00
TOLL BRIDGE REDEMPTION										
	.00									
Receipts:										
Treasurer:										
Interest		4,874.18	4,874.18							
Transfer:										
Toll Bridge Acquisition				62,957.07	67,831.25					
Disbursements:										
Bonds Paid								62,000.00		
Interest								5,831.25		.00

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1938 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1938	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940
						1935-1938	1937-1938	1938-1940		
DEBTURE REDEMPTION FUNDS										
AGRICULTURE COLLEGE BLD.										
	877.70									877.70
CHARITABLE INSTITUTIONS										
	922.96									
Receipts:										
Land Department:										
Foreclosed Contract Principal		35.00	35.00		35.00					957.96
NORMAL SCHOOL										
	5,000.18									
Receipts:										
Land Department:										
Foreclosed Contract Interest		2.73*								
Sales		18.16*	20.89*		20.89*					4,979.29
PENITENTIARY										
	1,855.83									
Receipts:										
Land Department:										
Foreclosed Contract Principal		20.00	20.00		20.00					1,875.83
PUBLIC SCHOOL										
	2,233.69									
Receipts:										
Land Department:										
Foreclosed Contract Interest		120.18								
Foreclosed Contract Principal		65.21	185.39		185.39					2,419.08
SCHOOL OF SCIENCE										
	6,796.63									6,796.63
ST. HOSPITAL SOUTH										
	553.54									553.54
UNIVERSITY										
	3,207.11									
Receipts:										
Foreclosed Contract Interest		17.30								
Foreclosed Contract Principal		480.00	497.30		497.30					3,704.41
REVOLVING FUNDS										
	198,418.96									
Receipts:										
Reimbursements		1,985,621.59	1,985,621.59							
Transfers:										
Revolving Funds Open				123,750.00	2,111,371.59					
Disbursements:										
Sight Drafts Paid								1,076,469.83	756,839.88	
Transfers:										
Revolving Funds Closed								384,185.23		
Motor Vehicle Fund								.09		
Unemployment Adm.								.02		
									2,217,495.12	92,295.43

EXHIBIT 11—(Continued)

OPERATION IN STATE FUNDS
OCTOBER 1, 1936 - SEPTEMBER 30, 1940

DESCRIPTION	FUND BALANCE Oct. 1, 1936	DETAIL RECEIPTS	DEPARTMENTAL TOTAL RECEIPTS	CREDIT TRANSFERS	TOTAL FUND RECEIPTS	DISBURSEMENTS			TOTAL FUND DISBURSEMENTS	FUND BALANCE SEPT. 30, 1940	
						1935-1936	1937-1938	1939-1940			
TOTALS	<u>5,004,752.01</u>	<u>59,585,121.68</u>	<u>59,585,121.68</u>	<u>12,254,475.78</u>	<u>71,839,597.40</u>	<u>3,157.83*</u>	<u>11,163,184.44</u>	<u>49,117,865.88</u>	<u>12,254,475.78</u>	<u>72,522,388.27</u>	<u>4,321,961.14</u>
Treasurers Cash Balance	5,583,231.68										5,998,249.88
Less Outstanding Warrants	578,479.67										<u>1,698,288.68</u>
Auditor's Cash Balance	<u>5,004,752.01</u>										<u>4,321,961.14</u>
1935-36 Warrants Cancelled						3,314.23*					
1935-36 Warrants Issued						156.40					
1937-38 Warrants Issued							9,326,930.98				
1939-40 Warrants Issued								42,973,423.21			
Sight Drafts Paid											
Federal							21,168.85	897,597.36			
Industrial Special Indemnity							39.00				
Revolving Funds							1,076,469.83	756,839.88			
Bonds Paid							.00	886,000.00			
Interest on Bonds							9,570.62	94,913.83			
Interest on Highway Reg. Warrants								3,527.33			
Interest on General Fund Reg. Warrants								187.85			
Miscellaneous Trust Fund Payments							706,837.23	4,158,418.61			

Note: * Subtract

EXHIBIT 12

OPERATION IN WARRANTS
OCTOBER 1, 1938 to SEPTEMBER 30, 1940

	OUTSTANDING OCTOBER 1, 1938	TOTAL ISSUED	TOTAL PAID	OUTSTANDING SEPTEMBER 30, 1940
Abortion Eradication	307.86	11,102.17	11,036.51	373.52
Adjutant General Contingent	16,344.27	198.00	16,542.27	.00
Aeronautics	275.00	13,318.10	13,393.10	200.00
Agriculture Inspection	10,264.11	361,083.97	356,928.23	14,421.85
Athletic Commission	20.00	5,972.29	5,968.54	23.75
Banking & Invest. Co. Adm.	1,100.05	22,995.12	23,270.67	824.50
Bee Inspection	24.25	3,445.15	3,301.52	167.88
Contractor's License Fee	225.00	675.00	900.00	.00
Cooperative Emergency Revenue	47.50	7,385,446.56	7,224,302.12	161,191.94
Driver's License	2,359.75	45,156.62	47,516.37	.00
Employment Service	8,319.16	247,641.86	247,965.27	7,995.75
Experimental Fertilizer	.00	162.71	72.71	90.00
Farm Mortgage	212.30	12,575.39	12,712.69	75.00
Fish & Game	13,923.20	560,623.90	557,903.61	16,643.49
Forester's Special	51.00	18,685.05-	17,946.02	790.03
Game Warden's Predatory Animal	1,033.98	13,309.40	14,115.14	228.24
Heyburn Park	.00	10,365.10	10,139.30	226.00
Highway	211,274.56	12,186,921.34	12,170,539.19	227,656.71
Idaho Advertising & Developing	989.49	267,745.20	268,310.29	424.40
Industrial Administration	2,351.05	50,993.43	51,566.25	1,778.23
Inheritance Tax Transfer	.00	1,958.89	1,958.89	.00
Income Tax Refund	.00	16,274.56	15,982.89	291.87
Land Assessment & Water Maint.	24.00	19,504.32	19,511.61	16.71
Lava Hot Springs	510.00	21,427.01	21,377.33	559.38
Liquor Fund	69,400.78	5,867,183.41	5,827,617.03	108,967.16
Liquor Control Audit	.00	1,754.00	1,259.00	495.00
Motor Fuels Refund	.00	924,752.60	904,184.85	20,567.75
Motor Vehicle	9,302.34	449,603.75	447,007.34	11,898.25
Motor Vehicle Caravan	193.71	3,520.91	3,714.62	.00
Noxious Weed Eradication	90.00	163,154.76	163,013.97	230.79
Occupational License	578.97	31,593.77	31,334.54	838.20
Penitentiary Improvement	.00	426.98	426.98	.00
Penitentiary Library	.00	1,823.22	1,805.27	17.95
Pest Abatement	38.50	479.24	517.74	.00
Pharmacy Fund	.00	4,285.12	4,094.80	190.32
Predatory Animal	1,069.00	71,708.95	71,278.02	1,499.93
Professional Engineers	.00	2,847.00	2,779.00	68.00
Sheep Inspection	586.39	15,946.68	15,331.32	701.75
Southern Idaho Demonstration Farm	.00	412.27	406.57	5.70
St. Hospital No. Construction	.00	54,091.96	54,091.96	.00
St. Hospital So. Construction	2,936.55	120,794.33	123,672.88	58.00
St. School & Col. Construction	.00	12,980.86	12,980.86	.00
State Law Library	.00	9,570.60	9,570.60	.00
State Land Water Maintenance	10.00	.00	10.00	.00
Teacher's Registration	.00	841.57	751.57	90.00
Toll Bridge Acquisition	.00	482,500.10	482,500.10	.00
T. B. Eradication Indemnity	402.66	17,799.74	17,927.02	275.38
Unemployment Administration	16,852.54	331,084.49	335,020.24	12,916.79
Weights & Measures Inspection	381.77	16,528.06-	16,353.58	556.25
Wildlife Restoration Projects	.00	51,936.51	49,917.87	2,018.64

EXHIBIT 12—(Continued)

OPERATION IN WARRANTS
OCTOBER 1, 1938 to SEPTEMBER 30, 1940

Omitted

	OUTSTANDING OCTOBER 1, 1938	TOTAL ISSUED	TOTAL PAID	OUTSTANDING SEPTEMBER 30, 1940
<u>ENDOWMENT FUND EARNINGS</u>				
Agricultural College	.00	69,587.02	69,587.02	.00
Albion State Normal School	19.00	31,591.06	29,459.77	2,150.29
Deaf & Blind School	.00	4,188.97	4,188.97	.00
Industrial Training School	6.61	37,155.40	31,792.71	5,369.30
Lewiston State Normal School	37.99	32,549.88	32,402.44	185.43
Penitentiary	3,768.41	80,908.16	78,722.61	5,953.96
Public School	.00	3,740,083.13	3,740,083.13	.00
School of Science	.00	62,376.07	62,376.07	.00
Soldier's Home	21.56	19,426.63	19,037.17	411.02
Southern Branch, U. of I.	.00	26,638.55	26,638.55	.00
State Hospital North	1,029.69	29,548.25	29,811.17	766.77
State Hospital South	3,971.34	42,573.80	46,484.69	60.45
University	.00	98,772.67	98,772.67	.00
<u>ENDOWMENT FUNDS</u>				
Agricultural College	.00	42,147.56	42,147.56	.00
Charitable Institutions	.00	148,525.63	148,525.63	.00
Normal School	56,000.00	92,220.90	128,220.90	.00
Penitentiary	.00	94,571.10	94,571.10	.00
Public School	.00	2,089,877.80	2,089,877.80	.00
School of Science	.00	184,269.16	184,269.16	.00
State Hospital South	.00	62,934.45	54,934.45	8,000.00
University of Idaho	.00	151,874.20	151,874.20	.00
<u>SUSPENSE FUNDS</u>				
Banking & Invest. Co. Adm.	.00	10.00	10.00	.00
Escheat	.00	4,304.09	4,304.09	.00
Land Commissioner	1,147.34	31,450.74	29,767.00	2,831.08
Liquor Control Distribution	.00	809,224.94	809,224.94	.00
Public Investments	.00	118.21	118.21	.00
Reclamation	.00	1,176.75	1,176.75	.00
State Highway	.00	1,000,000.00	1,000,000.00	.00
Treasurer	884.60	97,239.10	98,119.86	3.84
Treasurer's Cancelled Check	.00	5.15	5.15	.00
Supreme Court	.00	5.00	5.00	.00
Bureau of Insurance	.00	10.00	10.00	.00
<u>TRUST FUNDS</u>				
Asylum & Sanitarium	4.74	538.82	534.88	8.68
Bank Trust	.00	685.36	684.79	.57
Bar Commission	.00	6,369.23	6,317.90	51.33
Carey Act Trust	.00	56.10	56.10	.00
Cooperative Public Health	.00	279,341.07	268,790.14	10,550.93
Forest Protection	65.90	95,547.31	52,459.38	43,153.83
Forest Protection—U.S. Clarke-McNary	967.88	110,909.82	111,042.35	835.35
Industrial Special Indemnity	.00	3,235.34	3,235.34	.00
Loan Expense	13.64	3,024.54	2,980.46	57.72

EXHIBIT 12—(Continued)

OPERATION IN WARRANTS
OCTOBER 1, 1938 to SEPTEMBER 30, 1940

and

	OUTSTANDING OCTOBER 1, 1938	TOTAL ISSUED	TOTAL PAID	OUTSTANDING SEPTEMBER 30, 1940
<u>TRUST FUNDS (Cont'd.)</u>				
National Forest Reserve	.00	205,944.94	205,944.94	.00
N. I. R. H.	.00	.00	.00	.00
State Insurance Fund	5,478.09	1,919,095.71	1,913,738.61	10,835.19
Unemployment Compensation	91.00	25,904.95	25,795.17	200.78
Unemployment Compensation Benefit	.00	4,276,860.85	4,249,095.85	27,765.00
<u>FEDERAL AID FUNDS</u>				
Soldier's Home	44.15	21,032.72	19,582.60	1,494.27
<u>TOTAL SPECIAL WARRANTS</u>				
GENERAL FUND WARRANTS	425,051.68	45,949,113.15	45,658,104.13	716,060.70
	153,427.99	6,363,397.44	5,576,597.59	940,227.84
<u>GRAND TOTAL ALL WARRANTS</u>				
LESS WARRANTS CANCELLED	.00	3,314.23	3,314.23	.00
	578,479.67	52,309,196.56	51,231,387.49	1,656,288.54

REPORT OF STATE AUDITOR

EXHIBIT 18 ¹¹ To Printers

DELINQUENT TAXES DUE FROM COUNTIES ON PRIOR CHARGE AS OF SEPTEMBER 30

COUNTIES	1935	1936	1937	1938	1939	1940
Ada	-----	-----	-----	-----	-----	-----
Adams	4,001.58	.00	-----	-----	-----	864.83
Bannock	112.41	-----	-----	-----	-----	-----
Bear Lake	-----	-----	-----	-----	-----	-----
Benewah	-----	-----	-----	-----	-----	-----
Bingham	9,671.35	-----	-----	1.00	-----	-----
Blaine	-----	-----	-----	-----	-----	-----
Boise	-----	-----	-----	-----	-----	-----
Bonner	-----	.20	.20	-----	.20	5,646.87
Bonneville	-----	-----	-----	1,058.73	-----	3,189.59
Boundary	11,786.07	9,003.67	7,500.85	8,070.78	4,728.31	6,090.52
Butte	2,002.83	-----	-----	5,000.00	-----	-----
Camas	8,533.27	-----	-----	-----	.02	-----
Canyon	-----	25.44	-----	-----	-----	-----
Caribou	-----	-----	-----	-----	-----	-----
Cassia	-----	44.40	-----	-----	-----	-----
Clark	1,104.22	-----	-----	-----	-----	-----
Clearwater	40.10	-----	-----	-----	-----	-----
Custer	4,956.17	2,172.76	321.84	252.50	-----	-----
Elmore	3,934.26	-----	-----	-----	-----	-----
Franklin	3,801.87	-----	-----	-----	-----	-----
Fremont	3,351.61	17.22	-----	-----	1,602.32	-----
Gem	1,197.82	74.17	40.33	51.40	43.36	181.71
Gooding	-----	-----	-----	-----	-----	-----
Idaho	-----	-----	-----	-----	-----	-----
Jefferson	-----	-----	-----	-----	-----	-----
Jerome	-----	-----	-----	-----	-----	-----
Kootenai	-----	-----	-----	-----	-----	-----
Latah	-----	-----	-----	-----	-----	-----
Lemhi	-----	-----	-----	-----	-----	-----
Lewis	-----	-----	-----	1,300.33	12.42	-----
Lincoln	95.12	119.38	-----	13,665.25	-----	-----
Madison	-----	20.52	-----	13,301.62	-----	-----
Minidoka	2,316.26	-----	-----	-----	-----	88.43
Nez Perce	-----	-----	-----	-----	-----	.02
Oneida	15,032.50	848.63	65.64	-----	-----	-----
Owyhee	1,639.56	-----	-----	-----	-----	-----
Payette	-----	-----	-----	-----	-----	-----
Power	-----	-----	-----	-----	-----	-----
Shoshone	-----	.54	-----	-----	-----	-----
Teton	11,118.94	8,634.27	172.30	172.30	172.28	499.61
Twin Falls	93.17	93.17	-----	-----	-----	-----
Valley	1,267.91	-----	-----	-----	-----	-----
Washington	370.49	-----	103.75	16,653.00	-----	-----
TOTAL DELINQUENT	86,427.51	21,054.87	8,204.91	59,526.91	6,558.91	16,561.58
Percentage of Prior Charge Uncollected	5.23%	1.39%	.67%	3.00%	.53%	.61%

EXHIBIT 14

TOTAL TAX CHARGE AGAINST COUNTIES FOR ALL PURPOSES FOR THE FOLLOWING YEARS

COUNTIES	1932	1933	1934	1935	1936	1937	1938	1939	1940
Ada	198,225.72	142,075.64	127,118.89	119,644.16	92,969.83	152,611.47	93,968.97	219,489.05	200,579.62
Adams	23,181.83	17,114.46	15,326.64	14,177.12	11,093.26	18,063.49	11,085.44	24,366.37	21,549.06
Bannock	167,215.46	120,846.58	110,855.21	101,480.91	82,573.85	129,501.40	78,337.35	180,046.44	160,982.29
Bear Lake	49,874.39	37,526.64	34,503.96	31,588.71	25,607.20	40,592.11	24,892.49	56,027.60	50,536.46
Benewah	43,124.20	28,728.51	25,934.65	22,649.14	16,652.33	25,876.15	14,781.87	33,379.72	28,422.03
Bingham	91,993.78	67,936.55	64,460.13	59,190.52	47,447.43	75,253.95	46,692.50	105,099.33	93,776.03
Blaine	31,764.15	24,319.25	22,375.39	19,688.94	16,513.45	28,393.48	19,630.58	43,905.11	40,919.75
Boise	16,233.19	11,930.82	10,763.00	9,546.21	8,086.66	13,653.30	8,908.85	20,791.51	16,554.19
Bonner	76,244.27	53,539.55	47,455.09	42,180.00	32,035.12	51,238.81	30,638.70	70,056.17	61,739.70
Bonneville	91,784.68	68,339.71	64,539.04	59,241.30	48,449.18	80,504.66	51,985.46	117,452.25	108,751.16
Boundary	33,321.92	24,457.11	21,604.84	20,704.01	15,407.10	24,672.80	14,674.92	33,259.12	30,013.67
Butte	12,540.53	9,965.68	8,899.88	8,079.48	6,385.29	10,085.33	6,426.06	12,503.89	11,174.25
Camas	17,265.23	12,630.64	11,680.74	10,787.47	8,685.33	14,263.72	8,906.21	19,070.16	16,414.50
Canyon	134,874.30	101,065.21	92,542.20	85,898.65	68,711.75	110,632.14	67,596.10	153,146.42	138,611.13
Caribou	29,371.77	22,123.69	20,392.21	18,633.99	15,466.14	24,803.08	15,797.86	35,924.46	31,945.69
Cassia	49,348.64	37,329.81	32,688.11	29,751.32	23,671.77	38,102.56	23,642.96	52,444.39	46,584.76
Clark	21,059.64	15,490.76	14,298.33	13,382.79	10,827.01	17,131.53	10,593.82	22,586.04	16,920.94
Clearwater	47,238.09	33,410.64	30,625.45	25,124.25	19,037.43	29,728.76	17,868.65	39,684.77	34,389.80
Custer	17,702.31	14,046.42	11,717.94	10,837.73	8,566.22	14,220.06	9,415.46	18,384.88	16,375.83
Elmore	51,742.22	37,127.35	34,693.05	32,711.74	25,790.17	38,567.90	23,818.76	52,581.81	45,321.46
Franklin	48,834.40	37,786.13	34,216.76	31,617.07	25,547.36	40,796.62	25,101.90	57,312.47	51,171.77
Fremont	46,742.82	34,754.18	32,248.33	29,522.53	23,142.98	37,675.33	22,992.48	51,417.15	45,945.36
Gem	25,409.72	19,225.14	17,689.12	17,054.61	13,494.59	21,606.29	13,666.54	30,890.91	26,671.00
Gooding	47,284.92	35,409.17	32,456.41	30,483.23	24,702.64	39,029.56	24,373.97	54,189.60	46,616.31
Idaho	66,814.26	50,700.85	46,536.58	42,659.64	33,523.11	53,718.13	33,173.61	71,723.65	65,845.16
Jefferson	45,429.13	33,847.18	31,784.91	29,277.27	23,526.72	37,597.05	22,997.84	51,628.00	47,058.80
Jerome	44,393.17	32,813.12	29,437.04	27,409.82	22,472.48	37,092.52	22,660.55	50,679.65	44,742.08
Kootenai	90,533.22	65,135.56	58,375.58	52,043.88	41,205.58	65,069.95	38,654.81	87,445.70	76,791.58
Latah	91,029.20	65,042.23	59,010.02	54,419.73	44,003.76	69,818.64	42,820.06	98,968.54	87,886.49
Lemhi	24,393.80	18,924.93	16,751.55	15,596.16	12,753.19	21,129.40	13,706.46	29,061.66	26,070.93
Lewis	39,447.25	29,251.54	26,985.78	24,564.78	19,703.60	31,496.63	18,964.80	44,293.76	39,641.32
Lincoln	33,263.25	23,669.77	22,286.95	21,189.15	17,602.20	27,330.50	16,907.10	37,270.65	32,552.22
Madison	36,647.25	26,387.32	24,011.23	22,112.52	17,339.12	26,603.25	16,208.83	37,392.77	33,441.74
Minidoka	40,846.24	31,275.24	28,810.97	25,712.21	20,705.27	34,669.60	21,418.01	47,768.30	42,352.14
Nex Perce	102,242.74	76,790.39	67,147.37	60,345.85	47,851.53	76,343.27	46,839.47	108,148.76	96,789.74
Oneida	27,819.84	20,810.17	19,464.07	17,284.93	13,143.12	20,709.37	12,452.63	28,116.65	24,869.75
Owyhee	25,652.76	20,448.59	19,387.02	18,656.75	15,900.98	24,759.77	15,782.05	31,159.47	26,285.29
Payette	30,436.80	23,198.68	21,326.19	19,107.83	15,303.51	24,432.44	15,015.72	34,520.12	31,420.73
Power	48,304.76	35,460.76	32,311.71	29,608.83	24,288.18	37,479.02	22,627.13	52,617.46	46,382.27
Shoshone	106,376.99	70,128.25	69,967.42	66,526.78	58,520.56	110,493.75	80,780.46	145,199.39	129,608.39
Teton	16,356.65	12,378.75	11,439.12	9,935.89	7,788.60	11,885.04	6,893.96	14,692.13	13,032.69
Twin Falls	142,947.37	111,314.71	99,607.12	93,278.88	76,675.62	124,310.23	78,666.63	178,540.88	160,634.57
Valley	27,151.92	19,568.96	16,183.46	16,296.76	12,533.14	19,157.54	11,620.80	23,593.90	19,609.81
Washington	46,265.83	35,278.42	29,954.16	28,043.54	22,406.56	35,552.60	22,152.93	48,500.48	42,521.29
TOTALS	2,459,079.67	1,809,605.05	1,652,023.62	1,518,045.08	1,218,110.92	1,966,853.20	1,226,141.31	2,726,720.77	2,431,658.65

*NOTE: This figure does not include the tax on the 1940 Subsequent Roll.
Tax on the Subsequent Roll will not be figured until January, 1941.

EXHIBIT 15

APPROPRIATION OF TAX TO FUNDS AS CHARGED

	1932	1933	1934	1935	1936	1937	1938	1939	1940
General State Ad Valorem	1,929,478.00	1,250,000.00	1,147,982.48	1,000,000.00	757,498.88	1,500,000.00	467,571.28	2,400,109.51	2,399,890.49
General Interest & Sinking	240,418.75	277,553.76	266,724.56	320,296.25	396,435.95	268,058.00	613,297.67	239,111.91	2,581.61
Public Building Int. & Sinking	158,760.50	153,400.00	147,986.66	142,725.00	18,699.81	121,936.95	88,059.26	34,726.60	-----
State Highway Redemption:									
2nd Issue	81,251.11	75,960.88	37,263.57	-----	-----	-----	-----	-----	-----
3rd Issue	16,250.22	15,192.17	14,905.45	14,970.12	14,976.15	15,244.22	-----	-----	-----
Bee Inspection	-----	-----	-----	1,409.46	1,512.15	1,692.93	1,884.09	1,766.10	1,204.16
T. B. Eradication	3,460.09	7,039.59	5,746.02	6,589.78	-----	6,994.82	6,598.11	6,684.02	6,617.77
Abortion Eradication	6,920.17	7,039.59	5,746.02	6,589.78	-----	6,994.82	6,598.11	6,684.02	6,617.77
Sheep Inspection	3,758.47	3,903.13	4,278.14	4,224.10	4,831.35	7,252.34	6,652.54	5,785.04	2,328.45
Predatory Animal	18,792.36	19,515.93	21,390.72	21,220.59	24,156.63	38,679.12	35,480.25	30,853.57	12,418.40
TOTALS	2,452,079.67	1,809,605.05	1,652,023.62	1,518,045.08	1,218,110.92	1,966,853.20	1,226,141.31	2,725,720.77	2,451,658.65

1- 18402.1200 - 1947
 2- 30,120.50 - 1947
 3- 12,322.90 - 1947
 4-
 5-
 6- 1,142.40 - 1947
 7- 8,516.10 - 1947
 8- 8,516.10 - 1947
 9- 3,221.17 - 1947
 10- 2,328.45 - 1947
 11- 2,302,155.11 - 1947

1932
 705,222.00
 370,117.00
 30,000.50
 98.90
 7,000.00
 6,800.00
 3,221.17
 1,204.16
 1,142.40
 1,142.40

1937
 1,500,000.00
 268,058.00
 121,936.95
 1,692.93
 6,994.82
 7,252.34
 38,679.12

1940
 2,399,890.49
 2,581.61
 12,418.40
 1,204.16
 6,617.77
 2,328.45
 12,418.40

1940 of ...
 The ...
 ...

EXHIBIT 16 ¹⁷ To PrintersTABULATION OF COMPARISONS OF ASSESSED
VALUATION, GENERAL FUND TAX LEVY,
FOR THE STATE OF IDAHO BY YEARS
1917 to 1940, INCLUSIVE

	Total Assessed Valuation Used as Tax Base	Amount General Fund Tax Levy .	General Fund Tax Levy Per \$100.00
1917	\$415,028,197.13	\$ 650,000.00	\$.157
1918	444,857,675.00	978,686.89	.220
1919	468,121,167.00	2,000,000.00	.427
1920	489,060,493.76	1,728,383.54	.353
1921	499,471,287.00	1,800,000.00	.360
1922	502,305,903.81	1,800,000.00	.359
1923	482,792,897.48	1,575,000.00	.326
1924	481,479,694.99	1,575,000.00	.327
1925	480,173,408.58	1,675,000.00	.349
1926	478,686,746.94	1,675,000.00	.350
1927	477,865,521.96	2,350,000.00	.492
1928	482,690,645.55	2,350,000.00	.487
1929	482,065,981.07	2,250,000.00	.467
1930	486,604,395.25	2,250,000.00	.462
1931	430,174,660.62	2,250,000.00	.523
1932	407,913,547.17	1,929,478.00	.473
1933	379,952,342.27	1,250,000.00	.329
1934	372,250,127.13	1,147,982.48	.308
1935	374,123,758.14	1,000,000.00	.267
1936	373,991,154.06	757,498.38	.202
1937	381,047,373.05	1,500,000.00	.394
1938	389,642,733.55	467,571.28	.120
1939	385,851,085.57	2,400,109.51	.622
1940	387,495,500.00	2,399,890.49	.619

EXHIBIT 17 ¹⁵OPERATION IN STATE BONDS
FOR THE PERIOD OCTOBER 1, 1938 to SEPTEMBER 30, 1940

ISSUE	OPTION	SERIES	RATE	OUTSTANDING OCTOBER 1, 1938	ISSUED	PAID	OUTSTANDING SEPTEMBER 30, 1940
Capitol Building	Serial after 10 years	1919	4.75	90,000.00	0.00	90,000.00	0.00
Capitol Building Refunding	Serial	1925	4.25	175,000.00	0.00	50,000.00	125,000.00
Educational Institutions Impr.	10-20	1925	4.00	240,000.00	0.00	240,000.00	0.00
Idaho State Highway, 3rd Issue	Serial after 10 years	1919	4.75	20,000.00	0.00	20,000.00	0.00
Idaho State Highway Refunding 1st Issue	Serial	1925	4.25	35,000.00	0.00	8,000.00	270,000.00
Idaho State Highway Refunding 4th Issue	Serial	1931	4.25	390,000.00	0.00	260,000.00	130,000.00
Idaho State Institutions Impr. 1921 Refunding	Serial after 5 years	1931	3.75	141,000.00	0.00	94,000.00	47,000.00
Idaho State Institutions Const	2-20	1940	1.5	0.00	100,000.00	0.00	100,000.00
Lava Hot Springs Refunding	Serial after 5 years	1931	3.75	42,000.00	0.00	28,000.00	14,000.00
Lava Hot Springs Improvement	2-20	1925	4.1	26,000.00	0.00	26,000.00	0.00
State General Refunding	Serial	1925	4.25	24,500.00	0.00	8,000.00	16,500.00
State Hospital North Constr.	2-20	1937	3.5	107,000.00	0.00	0.00	107,000.00
State Hospital South Constr.	2-20	1937	3.5	270,000.00	0.00	0.00	270,000.00
State School & Colony	2-20	1937	3.5	125,000.00	0.00	0.00	125,000.00
Treasury Notes (Toll Bridge Acquisition)	Serial after 6 months	1939	1.25	0.00	482,000.00	62,000.00	420,000.00
TOTAL				1,686,600.00	582,000.00	886,000.00	1,381,500.00

To Printers

EXHIBIT 18 ⁶INVESTMENTS AND FARM LOANS MADE BY ENDOWMENT FUNDS
OCTOBER-1, 1938 to SEPTEMBER 30, 1940

from 1/1/41 to June 30, 1942

Endowment Funds	Investments October 1 1938	Purchased	Redeemed	Investments September 30 1940
Agricultural College	639,594.09	42,116.70	119,634.66	562,076.13
Charitable Institutions	1,238,345.94	148,885.00	228,173.46	1,159,057.48
Normal School	574,746.06	91,900.00	103,625.22	563,020.24
Penitentiary	693,330.62	94,400.79	90,158.03	697,573.38
Public School	8,407,983.65	2,071,616.42	2,217,429.46	8,262,170.61
School of Science	624,201.27	184,000.00	173,456.28	634,744.99
State Hospital South	311,537.89	62,900.00	63,727.99	310,709.90
University	982,845.61	151,941.38	189,510.13	945,276.86
TOTALS	13,472,585.13	2,847,760.29	3,185,715.83	13,134,629.59

OPERATIONS IN ENDOWMENT FUND INVESTMENTS
AS TO CLASSIFICATION
OCTOBER 1, 1938 to SEPTEMBER 30, 1940

	October 1, 1938	September 30, 1940
County & City Bonds	544,100.00	733,400.00
Farm Loans *	1,166,479.51	929,626.01
School Bonds	7,055,905.62	6,211,503.58
State Warrants	0.00	0.00
State Bonds	768,000.00	602,000.00
U.S. Bonds & Treasury Notes	3,938,100.00	4,658,100.00
TOTALS	13,472,585.13	13,134,629.59

* The amount of \$266,567.37 shown as Farm Loans Redeemed is made up of the following:

Farm Loans Paid	146,228.84
Farm Loans Foreclosed	120,338.53
Total	266,567.37

EXHIBIT 19

MISCELLANEOUS ACCOUNTS DUE FROM COUNTIES
SEPTEMBER 30, 1940

COUNTY	STATE AND COUNTY LICENSES	MOTOR VEHICLE LICENSES	FEST ABATEMENT TAX	TOTAL
Ada	91.00	2,137.62	49.22	2,277.84
Adams	30.00	203.89	165.27	399.16
Bannock	128.50	1,114.11		1,240.61
Bear Lake	29.50	162.81		192.31
Benewah	25.50	.01		25.51
Bingham	94.00	1,491.84 *		1,397.84
Blaine	53.00	1,679.65		1,732.65
Boise	6.50	16.77		23.27
Bonner	51.00	341.87		392.87
Bonneville	102.50	716.20		818.70
Boundary	26.50			26.50
Butte	24.50	55.78		80.28
Camas	18.50	6.15		24.65
Canyon	66.50	1,724.97	1,080.54	2,872.01
Caribou	12.00	.02 *		11.98
Cassia	38.00	245.81		283.81
Clark	10.00	23.30		33.30
Clearwater	37.50	52.48		89.98
Custer	10.50	0.00		10.50
Elmore	14.50	252.35		266.85
Franklin	41.50	204.27		245.77
Fremont	47.00	273.27		320.27
Gem	52.00	.41 *		51.59
Gooding	34.50	420.46		454.96
Idaho	44.00	535.89		579.89
Jefferson	29.00	1.17 *		27.83
Jerome	38.00	.30 *		37.70
Kootenai	55.00	494.47	524.54	1,074.01
Latah	50.00	75.31		125.31
Lemhi	24.50	0.00		24.50
Lewis	38.50	276.03		314.53
Lincoln	36.50	163.98		200.48
Madison	45.00	199.21		244.21
Minidoka	64.00	268.14		332.14
Nez Perce	96.00	0.00	987.42	1,083.42
Oneida	13.00	103.64		116.64
Owyhee	9.50	377.68		387.18
Payette	24.00	0.00	450.15	474.15
Power	30.00	.01 *		29.99
Shoshone	57.50	368.54		426.04
Teton	18.00	1,145.88		1,163.88
Twin Falls	53.50	137.65	174.00	365.15
Valley	25.00	253.43		278.43
Washington	42.00	.95	940.12	983.07
TOTAL	\$ 1,836.00	\$12,538.80	\$4,371.26	\$18,746.06

* Over-Paid

INDEX

	EXHIBIT	PAGE
Territorial and State Auditors		3
Letter of Transmittal		4- 8
Foreword		9-10
Auditor's Reconciliation with State Treasurer....	1	11
Consolidated Statement, Cash Receipts and Disbursements	2	12-13
<i>Estimated Revenues:</i> Financial Condition of General Fund.....	3	14
<i>For Period January 1, 1939 to June 30, 1942</i>		
Estimated Revenues: 1937-1938 Biennium.....	4-3	15-17
1939-1940 Biennium.....	5-4	18-19
Condition of General Fund Appropriations: 1937-1938 Biennium.....	6-5	20-23
1939-1940 Biennium.....	7-6	24-27
Condition of Special Fund Appropriations: 1937-1938 Biennium.....	8-7	28
1939-1940 Biennium.....	9-8	29
Disbursements by Unit	10-9	30-35
Operation in State Funds	11-10	36-74
Operation in State Warrants	12	75-77
<i>1941 Tax charge due from Counties</i>		
Delinquent Taxes, Comparison	13-11	78
Total Tax Charge, All Purposes, Comparison....	14-12	79
Apportionment of Taxes, Comparison	15-13	80
Assessed Valuation, General Fund Tax and Levy—Past Twenty Four Years	16-14	81
Operation in State Bonds	17-15	82
Endowment Fund Operations	18-16	83
Miscellaneous Accounts Due from Counties	19	84