

STATE OF IDAHO

Report of State Auditor

TO THE

Twenty-sixth Legislature



Receipts and Disbursements
January 1, 1939—December 31, 1940

CALVIN E. WRIGHT
State Auditor

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State Auditor



STATE OF IDAHO
OFFICE OF STATE AUDITOR
BOISE

LETTER OF TRANSMITTAL

TO THE LEGISLATURE OF THE STATE OF IDAHO
CONVENED IN TWENTY-SIXTH SESSION,
STATE HOUSE.

Gentlemen:

In compliance with Section 65-1005, Idaho Code Annotated, I submit herewith the supplemental report of this office covering the period January 1, 1939, to and including December 31, 1940.

Yours very truly,

CALVIN E. WRIGHT,
State Auditor.

STATE AUDITOR'S RECONCILIATION WITH STATE
TREASURER'S ACCOUNT FOR THE PERIOD
JANUARY 1, 1939, TO DECEMBER 31, 1940

TREASURER'S BALANCE JANUARY 1, 1939.....		\$ 3,679,265.85
RECEIPTS:		
Cash.....	\$59,613,501.45	
Less Returned Checks.....	9,672.39	\$59,603,829.06
TOTAL AVAILABLE CASH.....		\$63,283,094.91
DISBURSEMENTS:		
Sight Drafts—		
Federal:		
George Dean.....	\$ 155,876.96	
George Ellzey.....	131.25	
National Defense.....	13,242.18	
Vocational Education.....	77,647.39	
Vocational Rehabilitation.....	21,920.42	\$ 268,818.20
Revolving Funds.....		1,139,208.48
Interest on Registered Warrants—		
General Fund.....	3,527.33	
State Highway.....	17,534.15	21,061.48
Bonds and Notes Paid—		
General Interest and Sinking.....	\$ 664,504.90	
Public Building Interest and Sinking.....	140,000.00	
State Highway, Third Issue.....	19,495.10	
Toll Bridge Treasury Notes.....	62,000.00	886,000.00
Interest on Bonds and Notes—		
General Interest and Sinking.....	77,563.00	
Public Building Interest and Sinking.....	15,100.00	
Toll Bridge Treasury Notes.....	5,831.25	98,494.25
Trust Accounts—		
Miscellaneous Payments:		
American Falls Reservoir District.....	\$ 681,440.35	
Hillsdale Irrigation District.....	68,446.32	
Mtn. Home Irrig. District Bonds.....	54.53	
Mtn. Home Irrig. District Interest.....	99.16	
Unemployment Compensation Trust.....	4,076,315.04	4,826,355.40
WARRANTS PAID.....		50,070,177.99
TOTAL DISBURSEMENTS.....		\$57,310,115.80
TREASURER'S CASH BALANCE DEC. 31, 1940....		\$ 5,972,979.11
Less Outstanding Warrants.....		2,059,382.63
AUDITOR'S CASH BALANCE DEC. 31, 1940.....		\$ 3,913,596.48
TREASURER'S BALANCE JAN. 1, 1939.....	\$ 3,679,265.85	
Less Outstanding Warrants.....	596,621.56	
AUDITOR'S CASH BALANCE JAN. 1, 1939.....		\$ 3,082,644.29
INCREASE IN CASH BALANCE SINCE JAN. 1, 1939		\$ 830,952.19

CONSOLIDATED STATEMENT
CASH RECEIPTS AND DISBURSEMENTS
JANUARY 1, 1939—DECEMBER 31, 1940

AUDITOR'S CASH BALANCE JANUARY 1, 1939:

General Fund.....	\$ 890,115.46	
Special Funds.....	2,192,528.83	\$ 3,082,644.29

RECEIPTS:

Taxes—

Athletic Tax.....	\$ 2,756.87	
Beer Tax.....	445,201.93	
Contractors' License Tax.....	28,376.58	
Corporation Tax.....	155,070.35	
Express Company Tax.....	2,857.89	
Fruit and Vegetable Advertising Tax.....	217,947.90	
Income Tax.....	3,168,421.72	
Inheritance Tax.....	187,842.41	
Kilowatt Hour Tax.....	843,945.41	
Malt Tax.....	1,896.50	
Mine License Tax.....	503,631.24	
Motor Fuels Tax.....	10,172,965.86	
Oleo Stamp Tax.....	1,080.23	
One Per Cent Workmen's Comp. Tax.....	12,741.81	
Premium Tax.....	658,459.61	
Property Tax.....	4,187,120.61	
Transportation Company Tax.....	48,723.53	
Whitefish Tax.....	81.85	\$20,639,122.30

Licenses and Permits.....	\$ 1,747,247.88	
Charges for Services and Fees.....	756,410.45	
Fines and Confiscations.....	50,015.06	
Rents.....	421,719.26	
Interest and Penalties.....	1,505,563.23	
Miscellaneous Sales and Receipts.....	8,261,026.46	
Matched Funds and Contributions.....	12,668,277.87	25,410,260.21

TOTAL REVENUE.....\$46,049,382.51

Non-Revenue.....13,554,446.55 \$59,603,829.06

TOTAL AVAILABLE CASH.....\$62,686,473.35

CONSOLIDATED STATEMENT—Continued
CASH RECEIPTS AND DISBURSEMENTS
JANUARY 1, 1939—DECEMBER 31, 1940

DISBURSEMENTS:

Salaries of Employees.....	\$ 6,861,605.92	
Services Other Than Personal.....	4,097,656.03	
Supplies.....	1,447,680.52	
Equipment.....	512,042.03	
Materials.....	5,862,700.83	
Structural and Non-structural Imps.....	7,954,257.32	
Debts, Refunds and Indemnities.....	5,492,791.59	
Rents, Contributions and Fixed Charges.....	807,311.99	
Disability Compensation.....	1,459,374.62	
Payments as Agent.....	9,409,494.07	
Land.....	31,710.96	
Losses and Contingencies.....	6,210.01	
Relief.....	7,484,602.97	
Miscellaneous.....	108,814.43	\$51,536,253.29

Less Cancelled Warrants—

1935-36 Series.....3,314.23

TOTAL WARRANT CONTROL.....\$51,532,939.06

Miscellaneous Payments—

Sight Drafts:

Federal.....	\$ 268,818.20	
Revolving Funds.....	1,139,208.48	
Interest on Registered Warrants.....	21,061.48	
Bonds and Notes Paid.....	886,000.00	
Interest on Bonds and Notes.....	98,494.25	
Trust Accounts.....	4,826,355.40	\$ 7,239,937.81
		\$58,772,876.87

AUDITOR'S CASH BALANCE DEC. 31, 1940.....\$ 3,913,596.48

General Fund.....\$ 1,578,100.24

Special Funds.....5,491,696.72

Italic figures denote overdraft.

ESTIMATED REVENUES—1939-1940 GENERAL FUND

FOR THE PERIOD JANUARY 1, 1939, TO DECEMBER 31, 1940

	Estimated Revenue	Receipts	Balances	Per Cent Collected
ATTORNEY GENERAL:				
Fines and Confiscations.....		\$ 4,250.00	\$ 4,250.00*	
AUDITOR:				
Fees.....		220.00	220.00*	
COUNTIES:				
District Court Fees.....	\$ 34,000.00	17,341.37	16,658.63	51.00
Inheritance Tax.....	110,000.00	177,473.13	67,473.13†	161.34
State and County Licenses.....	2,000.00	2,244.00	244.00†	112.20
EDUCATION, BOARD OF:				
Sales.....	1,000.00	1,245.90	245.90†	124.59
Teachers' Certificates.....	8,500.00	10,820.00	2,320.00†	127.29
FINANCE:				
Banks and Banking:				
Licenses and Permits.....	150.00	120.00	30.00	80.00
Bureau of Insurance:				
Premium Tax.....	647,000.00	658,459.61	11,459.61†	101.77
Licenses and Permits.....	100,000.00	99,149.00	851.00	99.15
Fees.....	30,000.00	31,120.90	1,120.90†	103.74
LAND DEPARTMENT:				
Fees.....	13,000.00	17,986.06	4,986.06†	138.35
LAW ENFORCEMENT:				
Beer Revenue Administration—				
Beer Tax.....	485,274.25	387,666.13	97,608.12	79.89
Licenses and Permits.....	21,210.00	30,812.50	9,602.50†	145.27
Sales.....	75.25	485.13	409.88†	644.69
Malt Revenue Administration:				
Malt Tax.....	2,475.15	1,896.50	578.65	76.62
Sales.....	15.00		15.00	
Occupational Licenses:				
Occupational Licenses.....	1,800.00	2,224.00	424.00†	123.56
Motor Vehicle:				
Sales.....		109.50	109.50*	
PUBLIC ASSISTANCE:				
Sales.....		55.00	55.00*	
PUBLIC HEALTH DEPARTMENT:				
Fees.....	2,000.00	6,832.91	4,832.91†	341.65
Licenses.....	35.00	35.00		100.00
PUBLIC INVESTMENTS:				
Sales.....		43.00	43.00*	
PUBLIC UTILITIES:				
Fees.....	100.00	41.19	58.81	41.19
Sales.....	400.00	262.40	137.60	65.60
RECLAMATION:				
Fees.....	3,550.00	8,713.61	5,163.61†	245.45
Licenses and Permits.....	2,500.00		2,500.00	
SECRETARY OF STATE:				
Corporation Tax.....	160,797.00	154,912.90	5,884.10	96.34
Delinquent Corporation Tax.....	4,220.00	3,740.00	480.00	88.63
Fees.....	35,100.00	30,494.43	4,605.57	86.88
Licenses and Permits.....		57.50	57.50*	
Sales.....		290.50	290.50*	
STATE HOSPITAL NORTH:				
Care of Persons.....	2,800.00	2,296.00	504.00	82.00
STATE HOSPITAL SOUTH:				
Care of Persons.....	9,000.00	9,277.32	277.32†	103.08
STATE SCHOOL AND COLONY:				
Care of Persons.....	4,500.00	6,173.32	1,673.32†	137.18

ESTIMATED REVENUES—1939-1940 GENERAL FUND—Continued

FOR THE PERIOD JANUARY 1, 1939, TO DECEMBER 31, 1940

	Estimated Revenue	Receipts	Balances	Per Cent Collected
STATE TREASURER:				
Federal Water Powers Act.....	\$ 4,500.00	\$ 3,360.70	\$ 1,139.30	74.68
Interest on Bank Balances.....	75,000.00	91,656.54	16,656.54†	122.21
Fees.....	75.00	44.50	30.50	59.33
SUPREME COURT:				
Fees.....	2,017.00	2,051.80	34.80†	101.73
Sales.....	1,101.00	1,048.03	52.97	95.19
TAX COMMISSION:				
Chain Store Tax.....	110,000.00	64,883.93	45,116.07	58.99
Income Tax.....	3,700,000.00	2,981,583.62	718,416.38	80.58
Inheritance Tax Transfer.....		475.05	475.05*	
Express Company Tax.....	2,700.00	1,483.70	1,216.30	54.95
Kilowatt Hour Tax.....	650,000.00	808,701.04	158,701.04†	124.42
Mine License Tax.....	500,000.00	261,632.79	238,367.21	52.33
TRAVELING LIBRARY:				
Fines.....		50.94	50.94*	
Sales.....		23.09	23.09*	
REVENUE TRANSFERS:				
Liquor Surplus.....	700,000.00	592,593.71	107,406.29	84.66
Inheritance Tax.....		1,648.24	1,648.24*	
Occupational License Surplus.....	12,000.00	18,000.00	6,000.00†	150.00
Secretary of State Suspense.....		810.50	810.50*	
TOTAL OTHER THAN AD VALOREM TAX.....	\$ 7,438,894.65	\$ 6,496,896.99	\$ 941,997.66	87.34
1939 AD VALOREM TAX.....	\$ 2,400,109.51	\$ 2,393,288.88	\$ 6,820.63	99.72
1940 AD VALOREM TAX.....	2,399,890.49	333,766.17	2,066,124.32	13.91
GRAND TOTAL.....	\$12,238,894.65	\$ 9,223,952.04	\$ 3,014,942.61	75.37

* Receipts not estimated.

† Receipts in excess of estimated.

FINANCIAL CONDITION OF STATE GENERAL FUND AS OF DECEMBER 31, 1940

ASSETS

Revolving Fund Balance to be returned to General Fund at Close of of Biennium.....	\$ 25,700.00
1939 Tax Due from Counties.....	6,820.63
1940 Tax Due from Counties.....	2,066,124.32
	<u>\$2,098,644.95</u>

LIABILITIES

Treasurer's Cash Balance.....	\$ 79,300.06
Outstanding Warrants.....	1,498,800.18
Surplus as of December 31, 1940.....	520,544.71
	<u>\$2,098,644.95</u>

ESTIMATED CONDITION OF STATE GENERAL FUND FOR 1939-1940 BIENNIUM

Surplus as Above.....	\$ 520,544.71
Estimated Revenue to Accrue During Balance of Biennium.....	150,000.00
	<u>\$ 670,544.71</u>
LESS:	
Estimated Expenditures.....	\$300,000.00
Deficiency—	
Forest Protection Trust.....	\$ 55,000.00
Penitentiary.....	25,000.00
	<u>\$ 80,000.00</u>
Estimated Interest on General Fund Warrants.....	\$ 40,000.00
	<u>\$ 420,000.00</u>
Surplus.....	\$ 250,544.71
Less 1941-42 General Fund Receipts Collected Prior to December 31, 1940	103,375.36
ESTIMATED 1939-40 GENERAL FUND SURPLUS AT CLOSE OF BIENNIUM.....	<u>\$ 147,169.35</u>

OPERATION IN STATE FUNDS JANUARY 1, 1939—DECEMBER 31, 1940

FUND	Auditor's Balance Jan. 1, 1939	Receipts	Disburse- ments	Auditor's Balance Dec. 31, 1940
STATE FUNDS:				
General, 1935-36.....	\$ 1,373,095.62		\$ 1,373,095.62	
General, 1937-38.....	514,632.70	\$ 699,294.18	184,661.48	
General, 1939-40.....	31,652.54	10,954,554.84	12,620,633.52	\$ 1,634,426.14
General, 1941-42.....		56,325.90		56,325.90
Abortion Eradication.....	6,505.18	13,805.38	11,524.27	8,786.29
Adjutant General Contingent.....	16,184.23	16,609.52	110.50	314.74
Aeronautics.....	5,336.85	16,055.86	13,954.56	7,438.15
Agriculture Adjustment.....	194.12			194.12
Agriculture Inspection.....	43,881.19	335,535.01	365,246.73	14,169.47
Athletic Fund.....	3,319.82	3,775.50	4,482.14	2,613.18
Banking and Investment Adm.....	6,473.79	28,627.06	24,712.50	10,388.35
Bee Inspection.....	1,493.91	3,563.56	3,233.22	1,779.25
Contractor's License.....	675.00	9,995.00	5,561.08	5,108.92
Coop. Emerg. Revenue, 1937-38.....	44,025.24	111,272.07	31,167.16	36,079.67
Coop. Emerg. Revenue, 1939-40.....		7,899,890.76	7,863,343.55	36,547.21
Driver's License.....	15,459.19	2,655.03	18,114.22	
Employment Service.....	10,514.25	231,742.68	237,762.70	4,494.23
Experimental Fertilizer.....	1,872.35	1,012.73	432.71	2,452.37
Farm Mortgage.....	150,633.71	67,455.16	5,804.91	212,283.96
Fish and Game Commission.....	58,302.58	676,471.64	620,990.66	113,783.56
Forester's Special.....	30,404.85	16,763.61	16,687.92	30,480.54
Game Warden's Predatory Animal.....	3,157.50	17,191.68	13,467.38	6,881.80
Glander's Indemnity Fund.....	1,870.05			1,870.05
Heyburn Park.....	9,588.56	5,940.78	10,606.59	4,922.75
Highway Fund.....	181,036.16	13,307,872.55	13,261,646.75	227,261.96
Idaho Fruit and Veg. Adv. Comm.....	23,632.65	108,995.04	132,627.69	
Idaho Adv. and Dev. Fund.....		144,857.64	122,461.82	22,395.82
Income Tax Refunds.....		30,647.37	21,901.33	8,746.04
Industrial Administration.....	54,323.39	51,143.33	51,649.69	53,817.03
Inheritance Tax Transfer.....	1,684.25	1,144.41	2,828.66	
Land Assessment and Water Mtce.....	1,391.53	16,426.46	17,635.42	182.57
Lava Hot Springs.....	1,501.82	24,397.24	20,654.90	5,244.16
Law Library.....	1,719.33	9,720.70	9,588.48	1,851.55
Liquor Dispensary Fund.....	260,206.88	7,610,066.05	7,499,745.86	370,527.07
Liquor Control Audit.....		3,928.50	1,821.26	2,107.24
Motor Fuels Refund.....	27,953.32	1,007,868.64	891,576.80	144,245.16
Motor Vehicle Fund.....	15,000.00	590,866.97	539,797.73	66,069.24
Motor Vehicle Caravan.....	2,215.10	3,450.00	5,665.10	
Noxious Weed Eradication.....	14,366.62	150,028.17	149,122.15	15,272.64
Occupational License.....	15,453.97	53,055.00	51,677.78	16,831.19
Penitentiary Improvement.....	1.63			1.63
Penitentiary Library.....	958.87	1,319.52	1,886.32	392.07
Pest Abatement.....	212.97	428.41	479.24	162.14
Pharmacy Fund.....		5,537.30	4,755.22	782.08
Predatory Animal Fund.....	16,653.45	66,048.45	69,606.45	13,095.45
Professional Engineers.....		5,552.80	3,007.95	2,544.85
Sheep Inspection Fund.....	2,088.96	15,370.08	16,195.18	1,263.86
Southern Idaho Demonstration Farm.....	1,473.15	1,611.13	397.31	2,686.97
Deaf and Blind School Construction.....		100,000.00	12,235.40	87,714.60
State Hosp. North Construction.....	25,840.40		25,058.01	782.39
State Hosp. South Construction.....	33,381.42		33,376.23	5.19
State School and Colony Const.....	25.11			
Teachers' Registration.....	202.15	252.00	421.72	32.43
Toll Bridge Acquisition.....		664,175.33	664,175.33	
Tuberculosis Eradication Fund.....	9,848.16	13,655.54	16,647.30	6,856.40
Unemployment Administration.....	24,556.82	303,358.13	323,595.69	4,319.26
Weights and Measures Inspection.....	1,027.79	16,076.61	16,491.21	613.19
Wildlife Restoration Project.....		76,306.85	63,691.55	12,615.30

OPERATION IN STATE FUNDS—Continued
JANUARY 1, 1939—DECEMBER 31, 1940

FUND	Auditor's Balance Jan. 1, 1939	Receipts	Disburse- ments	Auditor's Balance Dec. 31, 1940
ENDOWMENT FUND EARNINGS:				
Agriculture College Income.....	\$ 5,410.68	\$ 70,393.69	\$ 70,043.02	\$ 5,761.35
Albion State Normal Income.....	7,099.11	38,554.80	38,488.74	7,165.17
Charitable Institutions Income.....		116,542.37	116,542.37	
Deaf and Blind School Income.....	7,555.17	3,884.77	4,188.97	7,250.97
Industrial Training School Income.....	16,897.02	31,077.95	36,875.40	11,099.57
Lewiston Normal School Income.....	10,816.63	38,554.83	39,943.94	9,427.52
Normal School Income.....		77,109.63	77,109.63	
Penitentiary Income.....	9,550.25	67,380.77	90,777.92	13,846.90
Public School Income.....	269,174.57	3,770,256.02	3,429,323.69	610,106.90
School of Science Income.....	4,398.94	67,248.21	63,309.32	8,337.83
Soldiers' Home Income.....	2,987.30	19,426.57	17,770.68	4,643.19
Southern Branch U. of I. Income.....	29,723.49	31,077.94	51,437.80	9,363.63
State Hospital North Income.....	7,415.26	31,077.94	29,400.77	9,092.43
State Hospital South Income.....	2,133.11	45,742.04	45,274.77	2,600.38
University Income.....	7,846.50	103,846.54	101,738.73	9,954.31
ENDOWMENT FUNDS:				
Agriculture College.....	12,343.13	150,832.10	38,030.86	125,144.37
Charitable Institutions.....	38,730.11	266,457.50	130,525.63	174,661.98
Normal School.....	19,367.09	196,068.64	95,720.90	119,714.83
Penitentiary.....	19,340.61	201,108.81	49,471.10	170,978.32
Public Building.....		4,866.88	4,866.88	
Public School.....	57,074.99	2,874,432.46	1,898,227.80	1,033,279.65
School of Science.....	12,038.19	359,268.51	151,869.16	219,437.54
State Hospital South.....	7,621.61	120,265.17	101,852.33	101,852.33
University.....	21,492.06	282,714.79	136,144.20	168,062.65
SUSPENSE FUNDS:				
Banking and Investment Co.....		10.00	10.00	
Bureau of Insurance.....		411.00	20.00	391.00
Escheat Suspense.....	3,352.61	15,975.75	9,528.45	9,799.91
Fish and Game.....		60.00		60.00
Highway.....		1,550,000.00	1,350,000.00	200,000.00
Land Commissioner's.....	70,256.52	31,743.05	39,158.99	62,840.58
Lava Hot Springs.....	3,036.14	74.64	68.97	3,041.81
Liquor Control Distribution.....		1,577,179.40	1,577,179.40	
Public Investments.....	612.97	520.46	92.51	
Reclamation.....	4,809.00	1,125.20	191.50	5,742.70
Secretary of State.....	810.50		810.50	
Soldiers' Home.....	2,539.47			2,539.47
State School and Colony.....	429.69	429.69		
Treasurer's Suspense.....	39,362.56	89,522.70	128,885.26	
Treasurer's Cancelled Check.....	286.78	14.10	5.15	295.73
Supreme Court.....		5.00	5.00	
TRUST FUNDS:				
Asylum and Sanitarium.....	4,189.88	486.21	486.01	4,189.58
Bank Trust.....	22,657.48	6,055.57	787.06	27,925.99
Bar Commission.....	1,117.74	9,070.00	6,742.04	3,445.70
Carey Act.....	3,026.55	431.00	51.10	3,406.45
Cooperative Public Health Trust.....		370,511.48	324,208.58	46,302.90
Forest Protection.....	21,488.77	38,659.71	103,464.17	43,315.69
U.S. Clarke-McNary.....	43,554.40	114,751.05	105,103.86	53,201.59
Loan Expense.....	2,203.62	359.00	2,151.57	416.05
State Insurance.....	169,592.63	2,060,366.07	1,975,686.05	254,272.65
Industrial Special Indemnity.....	8,429.29	34,888.92	3,616.37	39,701.84
State School and Colony End.....		250.00		250.00
State School and Colony Inc.....		597.17		597.17

OPERATION IN STATE FUNDS—Continued
JANUARY 1, 1939—DECEMBER 31, 1940

FUND	Auditor's Balance Jan. 1, 1939	Receipts	Disburse- ments	Auditor's Balance Dec. 31, 1940
TRUST FUNDS—Continued:				
Unemployment Compensation.....	\$ 8,286.12	\$ 4,099,500.10	\$ 4,102,833.79	\$ 4,952.43
Unemploy'm't Compensation Benefit.....	33,714.63	4,219,897.40	4,205,870.07	47,741.96
National Forestry Reserve.....		205,944.94	205,944.94	
American Falls Reservoir.....	1,529.49	818,521.47	631,440.35	138,610.61
Hillsdale Irrigation District.....	20,878.05	73,652.13	68,446.32	26,083.86
Mtn. Home Irrig. Dist. Redemption.....	54.53		54.53	
Mtn. Home Irrig. Dist. Interest.....	99.16		99.16	
Revolving Funds.....	56,674.00	1,399,244.82	1,375,043.89	80,874.93
FEDERAL AID FUNDS:				
National Defense.....		79,610.75	13,242.18	66,368.57
George Deen.....	32,149.49	153,295.02	155,876.96	29,567.55
George Ellzey.....	131.25		131.25	
Soldiers' Home.....	3,379.35	22,313.10	23,500.44	2,192.01
Vocational Education.....	7,359.95	74,822.60	77,647.39	4,535.16
Vocational Rehabilitation.....	2,170.50	24,728.41	21,920.42	4,978.49
BONDS, INTEREST & REDEMPTION:				
General Interest and Sinking.....	37,130.85	781,308.59	742,067.90	2,109.84
Public Bldg. Interest and Sinking.....	45,284.22	120,670.55	155,100.00	10,854.77
State Highway Redemption.....	19,495.10		19,495.10	
Toll Bridge Redemption.....		102,456.25	67,831.25	34,625.00
DEBENTURE REDEMPTION FUNDS:				
Agriculture College.....	877.70		877.70	
Charitable Institutions.....	922.96	35.00	957.96	
Normal School.....	5,000.18	20.89	4,979.29	
Penitentiary.....	1,855.83	20.00	1,875.83	
Public School.....	2,233.69	185.39	2,419.08	
School of Science.....	6,796.63		6,796.63	
State Hospital South.....	553.54		553.54	
University.....	3,207.11	47.30	3,254.41	
GRAND TOTAL.....	\$ 3,082,644.29	\$ 72,598,721.90	\$ 71,767,769.71	\$ 3,913,596.48

Italic figures indicate overdraft.

OPERATION IN STATE BONDED DEBT FOR THE PERIOD
JANUARY 1, 1939, TO DECEMBER 31, 1940

BONDS	Series	Rate	Outstanding January 1, 1939	Issued	Paid	Outstanding December 31, 1940
Capitol Building	1919	4 ³ / ₄	\$ 90,000.00		\$ 90,000.00	
Capitol Building Refunding	1925	4 ¹ / ₄	175,000.00		50,000.00	125,000.00
Educational Institutions Improvement	1925	4	240,000.00		240,000.00	
Idaho State Institutions Improvement	1931	3 ³ / ₄	141,000.00		94,000.00	47,000.00
Idaho State Institutions Construction	1940	1 ¹ / ₂		\$ 100,000.00		100,000.00
Lava Hot Springs Improvement	1925	4 ⁷ / ₁₀	26,000.00		26,000.00	
Lava Hot Springs Refunding	1931	3 ³ / ₄	42,000.00		28,000.00	14,000.00
State General Refunding	1925	4 ¹ / ₄	24,500.00		8,000.00	16,500.00
State Hospital North Construction	1937	3 ¹ / ₂	107,000.00			107,000.00
State Hospital South Construction	1937	3 ¹ / ₂	125,000.00			125,000.00
State School and Colony Construction	1937	3 ¹ / ₂	20,000.00		20,000.00	
State Highway, Third Issue	1919	4 ³ / ₄	20,000.00		8,000.00	27,000.00
State Highway Refunding, First Issue	1925	4 ¹ / ₄	35,000.00		260,000.00	130,000.00
State Highway Refunding, Fourth Issue	1931	4 and 4 ¹ / ₄	390,000.00		62,000.00	420,000.00
Treasury Notes (Toll Bridge Acquisition)	1939	1 ¹ / ₄		482,000.00		
TOTAL			\$ 1,685,500.00	\$ 582,000.00	\$ 886,000.00	\$ 1,381,500.00

OPERATION IN TAXES DUE FROM COUNTIES
1939—CHARGE

COUNTIES	1939 Charge	Paid	Balance Due Dec. 31, 1939	Per Cent Due
Ada	\$ 219,489.05	\$ 219,489.05		
Adams	24,368.37	23,503.54	\$ 864.83	3.54
Bannock	180,046.44	180,046.44		
Bear Lake	56,027.60	56,027.60		
Benewah	33,379.72	33,379.72		
Bingham	105,099.33	105,099.33		
Blaine	43,905.11	43,905.11		
Boise	20,791.51	20,791.51		
Bonner	70,056.17	64,409.30	5,646.87	8.06
Bonneville	117,452.25	117,452.25		
Boundary	33,259.12	33,259.12		
Butte	12,503.89	12,503.89		
Camas	19,070.16	19,070.16		
Canyon	153,146.42	153,146.42		
Caribou	35,924.46	35,924.46		
Cassia	52,444.39	52,444.39		
Clark	22,586.04	22,586.04		
Clearwater	39,684.77	39,684.77		
Custer	18,384.88	18,384.88		
Elmore	52,581.81	52,581.81		
Franklin	57,312.47	57,312.47		
Fremont	51,417.15	51,417.15		
Gem	30,880.91	30,841.01	39.90	1.29
Gooding	54,189.60	54,189.60		
Idaho	71,723.88	71,723.88		
Jefferson	51,526.00	51,526.00		
Jerome	50,679.65	50,679.65		
Kootenai	87,945.70	87,945.70		
Latah	98,968.54	98,968.54		
Lemhi	29,061.66	29,061.66		
Lewis	44,293.76	44,293.76		
Lincoln	37,270.65	37,270.65		
Madison	37,392.77	37,392.77		
Minidoka	47,768.30	47,679.87	88.43	1.85
Nez Perce	108,148.76	108,148.74	.02	
Oneida	28,116.65	28,116.65		
Owyhee	31,158.47	31,158.47		
Payette	34,520.12	34,520.12		
Power	52,617.46	52,617.46		
Shoshone	145,199.39	145,199.39		
Teton	14,692.13	14,192.52	499.61	3.40
Twin Falls	178,540.88	178,540.88		
Valley	23,593.90	23,593.90		
Washington	48,500.48	48,500.48		
TOTALS	\$ 2,725,720.77	\$ 2,718,581.11	\$ 7,139.66	.26

CHART SHOWING FUNDS TO WHICH TAXES ARE APPORTIONED

	Charge	Paid	Balance	Per Cent
General	\$ 2,400,109.51	\$ 2,393,288.88	\$ 6,820.63	.03
Gen. Int. & Sinking	239,111.91	238,800.46	311.45	.13
Pub. Bldg. Int. & Sinking	34,726.60	34,725.46	1.14	.003
State Pred. Animal	30,853.57	30,853.57		
Sheep Inspection	5,785.04	5,785.02	.02	
Bee Inspection	1,766.10	1,759.68	6.42	.36
Abortion Erad.	6,684.02	6,684.02		
T.B. Eradication	6,684.02	6,684.02		
TOTALS	\$ 2,725,720.77	\$ 2,718,581.11	\$ 7,139.66	.26

OPERATION IN TAXES DUE FROM COUNTIES 1940—CHARGE

COUNTIES	1940 Charge	Paid	Balance Due Dec. 31, 1940	Per Cent Due
Ada.....	\$ 200,579.62		\$ 200,579.62	100.00
Adams.....	21,549.06	\$ 8,607.26	12,941.80	60.05
Bannock.....	160,982.29	80,945.62	80,036.67	49.73
Bear Lake.....	50,536.46		50,536.46	100.00
Benewah.....	28,422.03		28,422.03	100.00
Bingham.....	93,776.03	35,000.00	58,776.03	62.68
Blaine.....	40,919.75		40,919.75	100.00
Boise.....	16,554.19		16,554.19	100.00
Bonner.....	61,739.70		61,739.70	100.00
Bonneville.....	108,751.16		108,751.16	100.00
Boundary.....	30,013.57		30,013.57	100.00
Butte.....	11,174.25		11,174.25	100.00
Camas.....	16,414.50		16,414.50	100.00
Canyon.....	138,511.13		138,511.13	100.00
Caribou.....	31,945.69		31,945.69	100.00
Cassia.....	46,584.76		46,584.76	100.00
Clark.....	18,920.94		18,920.94	100.00
Clearwater.....	34,389.80	17,194.90	17,194.90	50.00
Custer.....	16,375.83		16,375.83	100.00
Elmore.....	45,321.46	176.00	45,145.46	99.85
Franklin.....	51,171.77		51,171.77	100.00
Fremont.....	45,945.36	66.99	45,878.37	99.85
Gem.....	26,671.00		26,671.00	100.00
Gooding.....	46,616.31		46,616.31	100.00
Idaho.....	65,845.16	40,000.00	25,845.16	39.25
Jefferson.....	47,058.80		47,058.80	100.00
Jerome.....	44,742.08	19,950.47	24,791.61	55.41
Kootenai.....	76,791.58		76,791.58	100.00
Latah.....	87,686.49	30,828.25	57,058.24	64.92
Lemhi.....	26,070.93	9,039.64	17,031.29	65.33
Lewis.....	39,641.32		39,641.32	100.00
Lincoln.....	32,552.22		32,552.22	100.00
Madison.....	33,441.74		33,441.74	100.00
Minidoka.....	42,352.14		42,352.14	100.00
Nez Perce.....	96,769.74		96,769.74	100.00
Oneida.....	24,869.75	14,365.83	10,503.92	42.24
Owyhee.....	26,285.29		26,285.29	100.00
Payette.....	31,420.73		31,420.73	100.00
Power.....	46,382.27		46,382.27	100.00
Shoshone.....	129,603.39		129,603.39	100.00
Teton.....	13,032.69		13,032.69	100.00
Twin Falls.....	160,834.57	81,418.56	79,416.01	49.38
Valley.....	19,689.81		19,689.81	100.00
Washington.....	42,521.29		42,521.29	100.00
TOTALS.....	\$ 2,431,658.65	\$ 337,593.52	\$ 2,094,065.13	86.12

CHART SHOWING FUNDS TO WHICH TAXES ARE APPORTIONED

	Charge	Paid	Balance	Per Cent
General State Ad Valorem.....	\$ 2,399,890.49	\$ 333,766.17	\$ 2,066,124.32	89.80
Gen. Int. & Sink'g.....	2,581.61	295.02	2,286.59	88.57
State Pred. An.....	12,418.40	1,410.96	11,007.44	88.64
Sheep Inspection.....	2,328.45	264.94	2,063.51	88.62
Bee Inspection.....	1,204.16	166.88	1,037.28	86.14
Abortion Erad.....	6,617.77	844.79	5,772.98	87.23
T.B. Eradication.....	6,617.77	844.76	5,773.01	87.24
TOTALS.....	\$ 2,431,658.65	\$ 337,593.52	\$ 2,094,065.13	86.12

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS, CLASSIFIED BY OBJECT—1939-1940 BIENNIUM

DEPARTMENT OR INSTITUTION	Appropriated Total	Institution Receipts	Personal Services	Services Other Than Personal	Material	Supplies	Equipment	Structural and Non-structural Improvements	Land	Debts, Refunds and Indemnities	Fixed Charges and Contributions	(Relief) Pensions	Miscellaneous Expense	Total Disbursements	Unexpended Balance	Per Cent Expended
EXECUTIVE:																
Adjutant General—Administrative	\$ 76,750.00	\$ 25.45	\$ 24,031.83	\$ 5,978.08		\$ 2,234.66	\$ 1,327.06	\$ 657.98			\$ 40,906.53			\$ 75,186.14	\$ 1,589.31	97.93
Compensation Insurance	7,510.00												\$ 5,718.00	5,718.00	1,792.00	78.14
Veterans' Graves Registration	3,000.00		1,342.50	1,153.36		131.05	179.58							2,806.49	193.51	93.55
Attorney General	48,805.00	5.00	43,561.79	2,371.72		804.15	1,104.68				111.36			47,953.70	856.30	98.25
Auditor	101,344.50	7.40	71,478.07	4,301.28		6,250.37	5,747.33	73.40			174.57			88,025.02	13,326.88	86.85
Public Accounts	73,810.00	15.57	66,415.84	1,946.10		1,176.08	2,651.72				145.14			72,334.88	1,490.69	97.98
Bond Expense	1,000.00														1,000.00	
Budget Bureau	8,015.00		4,545.83	160.00		156.51	176.02				10.50				2,966.14	62.99
Comptroller	7,000.00														7,000.00	
Grand Army of the Republic	1,984.00	50.00	1,260.00	617.56		24.33					132.11			2,034.00		100.00
Governor Administration	27,870.00		21,267.50	3,680.24		670.70	343.04				64.61			26,026.09	1,843.91	93.38
Law Enforcement Emergency	11,000.00		2,762.60	1,188.40		3.62								3,954.62	7,045.38	35.95
Purchasing Agent	26,410.00		21,565.99	1,637.12		758.51	308.29				347.53			24,617.49	1,792.51	93.21
Bureau of Supplies	15,000.00	5,077.16			\$ 5,402.44									5,402.44	14,674.72	36.02
Secretary of State	33,575.00		26,047.16	2,859.20		1,531.21	746.73				79.17			31,263.47	2,311.53	93.12
State Mine Inspector	17,445.00		9,969.95	5,787.33		254.76	129.70				71.23			16,232.97	1,212.03	93.05
State Treasurer	37,340.00	75.13	30,269.7	1,315.05		439.21	222.51				4,200.27			36,394.01	1,021.12	97.27
LEGISLATIVE:																
Lieutenant Governor	1,000.00		298.31	77.33		9.11								384.75	615.25	38.48
Presidential Electors	500.00												288.00	288.00	212.00	57.60
Printing 1939 Session Laws	4,500.00			3,692.94										3,692.94	807.06	82.07
Printing Constitutional Amendments	10,000.00			3,348.25										3,348.25	6,651.75	33.48
Regular 25th Session	94,184.00		59,846.97										22,846.83	82,693.80	11,490.20	87.80
Regular 26th Session	2,000.00														2,000.00	
JUDICIAL:																
District Court	225,500.00		208,736.40	12,948.83							983.48			222,698.71	2,801.29	98.76
Supreme Court	89,135.00		82,038.00	5,173.65		618.38	398.86				128.22			88,357.11	777.89	99.13
Law Library	15,726.00		7,180.00	743.43		247.57	2,952.45				2,430.63			13,554.08	2,171.92	86.19
AGRICULTURE AND ANIMAL INDUSTRY:																
Agriculture Administration	84,000.00	69.68	52,830.30	8,606.32		909.95	841.78				33.45			63,271.80	20,797.88	75.26
Bangs Disease	40,000.00									\$ 35,483.86				35,483.86	4,516.14	88.71
Weights and Measures	8,380.00		4,080.80	867.53		62.42	15.14				19.50			5,045.39	3,334.61	39.79
Beet Leaf Hopper Control	15,000.00		10,971.25	710.51		1,004.12	220.91				390.00			13,296.79	1,703.21	88.65
Cricket Control	30,000.00		609.85	1,711.06		12,628.76	4,822.03				3,138.70			22,910.40	7,089.60	76.37
Sheep Commission	10,000.00	.50	7,537.00	2,403.43		16.32					13.75			10,000.50		100.00
CONSERVATION AND RECREATION:																
Carey Act	1,821.50														1,821.50	
Historical Society	7,645.00		5,331.85	353.04		49.88	45.27	111.15			34.50			5,975.69	1,669.31	78.16
Reclamation	45,920.00		33,999.99	4,780.28		1,856.25	1,251.01	50.35			696.92			42,634.80	3,285.20	92.85
U.S. Geological Survey	22,000.00		17,494.41	3,327.22		315.82	37.98				439.06			21,614.49	385.51	98.25
Soldiers' Memorial	22,336.58										3,000.00			3,000.00	19,336.58	13.43
State Planning Board	15,000.00	3.00	9,810.96	3,053.61		415.57	443.26				390.62			14,114.02	888.98	94.07
Water Conservation	305.05		175.00	127.95		2.10					305.05					100.00
CORRECTION:																
Penitentiary Administration	146,870.00	4,411.47	47,136.85	18,089.43	3,692.36	67,475.43	4,540.76	2,424.74		175.00	6,549.64			150,144.21	1,137.26	99.25
Board of Prison Commissioners	5,840.00		3,810.00	86.54		1,304.14	209.48				103.29			5,543.45	296.55	84.92
Eagle Island Ranch	3,720.00	12,115.57	4,647.75	3,156.00		5,320.08	1,732.68	139.90			447.28			15,443.69	391.88	97.53
EDUCATION:																
Albion State Normal	198,691.26	21,566.58	156,634.02	24,817.45		13,061.02	12,931.36	6,510.50			2,795.63			216,749.98	3,507.86	98.41
Deaf and Blind School	161,045.50	1,883.34	92,955.87	16,708.94	347.02	33,911.55	6,272.02	122.34			4,962.19			155,279.93	7,648.91	95.31
Education Administration	55,960.00	41.82	38,073.92	13,396.37		1,152.90	336.76				207.20			53,167.15	2,834.67	94.94
Industrial Training School	186,565.44	34,650.80	72,586.80	22,517.12	4,998.16	92,418.71	8,562.21	2,991.99		345.45	8,381.42			212,801.86	8,414.38	96.20
Lewiston Normal School	217,966.48	19,208.55	167,217.46	24,530.94		20,182.32	7,973.00	7,170.37			3,362.95			230,437.04	6,737.99	97.16
Mineral Resources Investigation	8,000.00		5,733.06	1,320.00		466.75	53.83				48.00			7,626.64	373.36	96.33
Traveling Library	19,040.00	270.90	10,380.42	1,493.27		892.58	5,172.36			13.35	56.40			18,008.38	1,302.52	93.26
University of Idaho Administration	1,262,165.42	5,124.13	955,488.74	61,503.98	28.42	156,415.41	28,383.70	12,855.27	\$ 2,500.00		26,664.44			1,243,783.12	23,506.43	98.15
Alcohol Experimental Station	15,000.00		8,407.00	1,103.89		4,105.72	426.85	59.70			816.00			14,919.16	80.84	99.46
Experimental Stations (Agriculture)	25,748.09		18,676.10	1,457.57		2,637.30	1,073.20	231.04			1,540.73			25,615.94	132.15	99.49
Pure Seed	10,000.00		7,445.00	485.55		25.10	550.00				1,260.00			9,765.65	234.35	97.66
Rodent Control	6,000.00		1,621.25	854.10		3,088.15	179.00				43.75			5,786.25	213.75	96.44

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS, CLASSIFIED BY OBJECT—1939-1940 BIENNIUM—Continued

DEPARTMENT OR INSTITUTION	Appropriation Total	Institution Receipts	Personal Services	Services Other Than Personal	Material	Supplies	Equipment	Structural and Non-structural Improvements	Land	Debts, Refunds and Indemnities	Fixed Charges and Contributions	(Relief) Pensions	Miscella- neous Expense	Total Disburse- ments	Unexpended Balance	Per Cent Expended	
EDUCATION—Continued:																	
University of Idaho, Southern Branch	\$ 400,000.00	\$ 100,631.97	\$ 392,994.38	\$ 33,269.64		\$ 43,952.41	\$ 12,316.93	\$ 6,232.20	\$ 106.00		\$ 8,269.64			\$ 497,141.20	\$ 3,490.77	99.30	
U.S. Geological Survey Cooperation	12,485.00		5,670.69	967.10		242.48	19.12			\$ 1,800.00				8,699.39	3,785.61	69.68	
Vocational Education	61,325.55	54,551.94	14,536.00	4,990.62		491.52	592.03				92,581.69			113,191.86	2,685.63	97.68	
Vocational Rehabilitation	21,750.00		3,240.00	1,250.00		18.17	5.00				16,830.72			21,343.89	406.11	98.13	
FINANCE:																	
Banks and Banking Administration	7,200.00		7,200.00											7,200.00		100.00	
Bureau of Insurance	26,350.00		19,726.29	2,615.59		1,391.96	186.44				477.31			24,397.59	1,952.41	98.59	
LAW ENFORCEMENT:																	
Beer Revenue	27,940.00	.05	14,929.83	6,245.01		3,435.93	579.19			9.75	306.30			25,506.01	2,434.04	91.29	
PUBLIC ENDOWMENT:																	
Land Department Administration	56,605.00	9.55	41,866.91	8,093.16		3,102.38	1,807.67				723.01			55,593.13	1,021.42	98.19	
Blister Rust	28,000.00	.20	1,571.94	103.85							847.73			27,996.85	3.35	99.99	
Forestry Administration	108,550.00	920.34	33,370.56	9,774.38		2,432.64	1,117.42	1,596.58		25,473.33	60,567.59			108,859.17	611.17	99.44	
Noxious Weed Eradication	2,500.00			117.00		849.76								966.76	1,533.24	38.67	
Special Fire Protection	20,000.00		12,392.94	5,019.87		64.73	2.60				2,437.30			19,917.44	82.56	99.59	
Public Investments Administration	35,250.00	139.65	15,947.61	3,505.99		411.86	63.84				1,498.35			21,427.65	13,962.00	60.55	
Mortgage Investigations	15,000.00		8,112.39	607.23		204.18	55.25							8,979.05	6,020.95	59.86	
PUBLIC SERVICE:																	
Public Utilities Commission	102,340.00	.41	69,814.98	18,289.09		2,126.49	1,587.62				1,270.77			93,088.95	9,251.46	90.96	
PUBLIC WELFARE:																	
Children's Home—Boise	11,800.00		11,270.00											11,270.00	530.00	95.51	
Children's Home—Lewiston	5,900.00		5,635.00											5,635.00	265.00	95.51	
Lava Hot Springs	1,100.00		832.50	251.76										1,084.26	15.74	98.57	
Public Assistance	282,000.00	50,935.77												318,407.47	14,528.30	95.64	
Public Welfare Administration:												\$ 318,407.47					
Charitable Institutions	1,197.00		832.09	142.72		155.84	65.83							1,196.48	.52	99.96	
Crippled Children	5,640.00	1.98	2,194.27	641.01		14.18	3.25				2,788.82			5,641.53	.45	99.99	
Indigent Mothers	6,000.00										5,245.50			5,245.50	754.50	87.43	
Industrial Hygiene	22,500.00		11,424.44	2,427.22		552.56	3,746.74				349.14			18,500.10	3,999.90	82.22	
Insane and Feeble-Minded Expense	1,887.05			490.09										490.09	1,396.96	25.97	
Public Health	70,932.13	.90	35,737.57	8,584.87		15,867.87	2,600.68				2,685.50			65,476.49	5,456.54	92.31	
Sausage Manufacturing Account		8,450.00	2,719.74	469.66		100.07	322.75			20.00				3,632.22	4,817.78	42.98	
T.B. Hospitalization	43,600.00	10.50	3,600.00								37,009.58			40,609.58	3,000.92	93.12	
Miscellaneous Claims:																	
Eugene Lister	1,300.00											1,200.00		1,200.00	100.00	92.31	
E. R. Neibaur	1,200.00											1,100.00		1,100.00	100.00	91.67	
Eva B. Steunenberg	2,400.00											2,200.00		2,200.00	200.00	91.67	
George Eddins	1,200.00											1,100.00		1,100.00	100.00	91.67	
Grace Morrison	1,200.00											1,100.00		1,100.00	100.00	91.67	
John B. Cannel	321.70											321.70		321.70		100.00	
Oliver Virgin	600.00											550.00		550.00	50.00	91.67	
State Hospital North	200,009.00	1,373.08	82,220.17	19,629.70		56,859.10	4,879.71	18,893.30			3,949.76			186,431.74	14,950.34	92.58	
State Hospital South	231,751.16	20,023.07	101,086.31	26,857.34	\$ 3,913.53	92,673.66	5,973.22	1,015.10			12,228.50			243,747.66	8,026.57	96.81	
State School and Colony	162,945.00	8,266.10	66,386.70	15,425.58	2,048.32	41,337.70	11,269.93	4,298.44			7,325.71			148,092.38	23,118.72	86.50	
Soldiers' Home	16,000.00	346.61	9,469.87	690.40		3,522.65	1,435.12				341.83			15,459.87	886.74	94.58	
Veterans' Welfare	65,000.00	5.22	14,260.00	1,636.36		330.50	349.99				37,457.04			54,033.89	10,971.33	83.13	
PUBLIC WORKS:																	
Capitol Building Improvement	10,750.00			501.00				4,428.83						4,929.83	5,820.17	45.86	
Capitol Maintenance	95,490.00	1,798.98	46,664.52	28,023.13		11,997.66	357.29				3,015.99			90,058.59	7,230.39	92.57	
PUBLIC IMPROVEMENT:																	
Columbia and Snake Rivers Improvement	757.55		215.00	300.00										515.00	242.55	67.98	
Deaf and Blind School Improvement	16,000.00														16,000.00		
Lewiston Normal Improvement	15,000.00							14,997.66						14,997.66	2.34	99.98	
State Hospital North Improvement—Eqpt.	18,000.00						15,762.64							15,762.64	2,237.36	87.57	
State Hospital South Equipment	40,000.00						38,632.96							38,632.96	1,367.04	96.58	
State School and Colony Equipment	25,000.00			4,997.62			9,891.86	8,114.54						23,004.02	1,995.98	92.02	
University of Idaho Equipment	90,000.00			100.24				68,954.34						69,054.58	20,945.42	76.73	
Southern Branch Equipment	14,000.00							13,999.23						13,999.23	.77	99.99	
Lava Hot Springs Improvement	10,000.00			95.00		50.77	1,592.54	8,089.11						9,827.42	172.58	98.27	

STATEMENT SHOWING CONDITION OF GENERAL FUND APPROPRIATIONS, CLASSIFIED BY OBJECT—1939-1940 BIENNIUM—Continued

DEPARTMENT OR INSTITUTION	Appropriation Total	Institution Receipts	Personal Services	Services Other Than Personal	Material	Supplies	Equipment	Structural and Non-structural Improvements	Land	Debts, Refunds and Indemnities	Fixed Charges and Contributions	(Relief) Pensions	Miscella- neous Expense	Total Disburse- ments	Unexpended Balance	Per Cent Expended
RELIEF AND DEFICIENCY:																
The Texas Company	\$ 64.18												\$ 64.18	\$ 64.18		100.00
Victor Smith	20.87												20.87	20.87		100.00
Price D. Sears, Inc.	377.29												377.29	377.29		100.00
John W. Ball	2.50												2.50	2.50		100.00
Gamble Hinged Music Company	9.39												9.39	9.39		100.00
James E. White	25.00												25.00	25.00		100.00
Pend d'Oreille Lumber Company	1,692.63												1,692.63	1,692.63		100.00
Clearwater Timber Protective Ass'n	1,933.59												1,933.59	1,933.59		100.00
Pine Creek Timber Protective Association	240.00												240.00	240.00		100.00
C. J. Taylor	99.48												99.48	99.48		100.00
L. E. Poole	37.99												37.99	37.99		100.00
Wm. M. Morrison	312.99												312.99	312.99		100.00
Claudia A. Ross	304.16												304.16	304.16		100.00
Harley D. Collins	190.72												190.72	190.72		100.00
George C. Collins	143.04												143.04	143.04		100.00
Ben F. Mace	143.04												143.04	143.04		100.00
Ed. Stewart	101.60												101.60	101.60		100.00
Carrie L. Hughes	101.60												101.60	101.60		100.00
Esther Mutch	229.17												229.17	229.17		100.00
Wayland & Fennell	3,213.53												3,213.53	3,213.53		100.00
J. O. Jordan & Sons	3,296.60												3,296.60	3,296.60		100.00
SPECIAL COMMISSIONS:																
San Francisco Exposition	35,000.00	\$ 210.23	\$ 5,294.74	\$ 3,386.07		\$ 274.45	\$ 319.55				\$ 25,933.34			35,208.15	\$ 2.08	99.99
Idaho Phosphate Commission	10,000.00														10,000.00	
TAX COMMISSION:																
Income Tax	94,300.00	5.50	62,856.38	15,612.08		4,399.96	1,064.88				2,046.01			85,979.31	8,326.19	91.17
Inheritance Tax	17,260.00		6,795.63	1,133.09		626.91	612.51				701.71			9,869.85	7,390.15	57.18
Kilowatt Hour	9,060.00		6,602.90	443.64		64.59	4.00				201.21			7,316.34	1,743.66	80.75
Mine License	8,300.00	1.70	4,512.28	284.54		145.36	38.70				65.98			5,076.86	3,224.84	61.17
Store License	9,810.00	34.44	5,392.36	1,147.40		475.25	52.96			\$ 108.50	77.80			7,254.27	2,590.17	74.02
TOTALS	\$ 6,158,469.33	\$ 352,320.24	\$ 3,543,948.35	\$ 504,561.02	\$ 20,373.41	\$ 723,202.16	\$ 219,677.78	\$ 184,018.06	\$ 2,606.00	\$ 63,429.24	\$ 442,414.65	\$ 325,979.17	\$ 41,392.20	\$ 6,071,602.04	\$ 439,187.53	98.59
TRANSFERS:																
Adjutant General Contingent	\$ 16,344.27													16,344.27		100.00
Employment Service	30,000.00													30,000.00		100.00
Land Assessment and Water Maintenance	10,000.00													10,000.00		100.00
Noxious Weed Eradication	150,000.00													150,000.00		100.00
Occupational Disease	10,000.00													10,000.00		100.00
Public Assistance	4,268,000.00													4,268,000.00		100.00
Public School Income	2,000,000.00													2,000,000.00		100.00
GRAND TOTAL	\$12,642,813.60	\$ 352,320.24	\$ 3,543,948.35	\$ 504,561.02	\$ 20,373.41	\$ 723,202.16	\$ 219,677.78	\$ 184,018.06	\$ 2,606.00	\$ 63,429.24	\$ 442,414.65	\$ 325,979.17	\$ 41,392.20	\$12,555,946.31	\$ 439,187.53	96.62

STATEMENT SHOWING DISBURSEMENTS OF SPECIAL FUNDS—1939-1940 BIENNIUM

DEPARTMENT OR INSTITUTION	Appropriation	Receipts	Personal Services	Services Other Than Personal	Supplies	Equipment	Materials	Structural and Non-structural Improvements	Land	Debts, Refunds and Indemnities	Fixed Charges	Losses and Contingencies
EXECUTIVE:												
Adjutant General Contingent			\$ 87.50	\$ 23.00								
JUDICIAL:												
Law Library, Supreme Court						\$ 9,588.48						
AGRICULTURE:												
Abortion Eradication			8,577.17	1,164.99	\$ 421.42	495.40		\$ 753.56			\$ 14.41	
Agriculture Inspection			244,766.06	70,904.01	8,329.20	3,179.92				\$ 20,186.50	4,549.10	
Bee Inspection			1,858.28	1,174.62	99.57							
Experimental Fertilizer			360.00		4.15	68.56						
Idaho Advertising and Development			11,261.28	167,322.99	644.84	229.95					8,052.16	
Noxious Weed Eradication—Administrative	\$ 5,000.00		3,599.11	516.38	53.10	214.30						
County Participation	140,000.00				139,649.88							
Pest Abatement				398.22	81.02							
*Sheep Inspection Commission	3,147.00		12,334.35	3,233.98	9.41						165.38	
Southern Demonstration Farm				112.73	39.20	120.25	\$ 12.58	8.14			95.06	
*State Predatory Animal	6,880.00		29,924.97	104.99	2,333.93	54.00				27,023.50	2,877.11	
T.B. Eradication			9,994.38	3,712.55	631.64	718.87				404.94	112.88	
Weights and Measures Inspection			6,425.94	8,079.32	1,178.00	8.79					332.44	
CONSERVATION AND RECREATION:												
Fish and Game Commission—												
Administrative	556,146.00		266,663.60	76,494.93	91,815.74	35,004.45		40,367.58	\$ 65.76	17,819.90	13,309.69	
Game Warden's Predatory Animal			9,415.86	716.95	643.54	61.21		127.00		1,928.92	162.00	
Printing Initiative & Ref. Pamphlets	1,661.10			1,661.10								
Wildlife Restoration Project	40,000.00	\$ 36,306.85	16,911.48	5,487.31	2,481.17	6,204.60		6,634.69	25,600.00		372.30	
Heyburn Park:												
Administrative	6,870.00		4,304.15	1,326.24	439.93						116.15	
Emergency	2,000.00		148.00	436.48	270.28	67.53		531.67				
Non-Appropriated								2,896.78			38.94	
CORRECTIONAL:												
Penitentiary Income			43,480.51	6,472.49	33,017.33	2,538.99	351.75	6.00		25.00	3,535.77	
Penitentiary Library				102.04	1,577.50	31.80					5.00	
EDUCATION:												
Albion State Normal Income			18,272.32	8,099.12	5,242.06						293.07	
Deaf and Blind School Income			4,188.97									
Education, Department of:												
Teachers' Registration			227.00	81.92	36.30							
Industrial Training School			36,682.01									
Lewiston State Normal Income			30,427.95	523.77	1,255.48						148.54	
Public School Income												
University of Idaho Income												
Agricultural College Income												
School of Science Income												
University of Idaho, Southern, Income			19,881.19	1,758.70	4,819.13						517.97	
FINANCE:												
Banking and Investment Administration	30,330.00	244.71	16,540.84	5,754.55	482.54	1.40					871.92	
LAW ENFORCEMENT:												
Athletic Commission	7,220.00		2,257.25	1,037.50	47.04						773.04	
Drivers' License			2,699.03	344.60	75.55						111.12	
Motor Vehicle	494,287.75	134.43	255,636.52	64,477.98	71,648.41	24,244.81				955.00	12,281.56	
Auto Transportation	18,855.00		12,763.97	2,539.11	966.89	214.84					182.00	
Motor Vehicle Caravan			2,090.00	96.94	98.90						15.00	\$ 87.87
Occupational License	33,055.00		21,246.26	6,281.36	1,651.68	246.21				479.00	669.46	
PUBLIC ENDOWMENT ADMINISTRATION:												
Land Department:												
Foresters' Special			14,593.47	1,341.54	286.14	114.63					269.69	
Farm Mortgage				19.50								
Land Assessment and Water Maintenance											16,972.69	
Noxious Weed Eradication—Land	5,000.00				4,882.90							
PUBLIC SERVICE:												
Industrial Accident Board	46,210.00		37,425.76	5,033.44	1,415.50	155.81					459.64	
Occupational Disease	10,000.00		1,826.16	210.34	305.32	3,050.92						

* NOTE: See Attorney General's opinion.

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DEPARTMENT OR INSTITUTION	Losses and Contingencies	Relief	Payment as Agent	Miscella- neous Expenses	Total Disburse- ments	Unexpended Balance	Per Cent Expended
EXECUTIVE:							
Adjutant General Contingent.....					\$ 110.50		
JUDICIAL:							
Law Library, Supreme Court.....					9,588.48		
AGRICULTURE:							
Abortion Eradication.....					11,426.95		
Agriculture Inspection.....					351,914.79		
Bee Inspection.....					3,132.47		
Experimental Fertilizer.....					432.71		
Idaho Advertising and Development.....					187,511.22		
Noxious Weed Eradication—Administrative.....					4,382.89	\$ 617.11	87.66
County Participation.....					139,649.88	350.12	99.75
Pest Abatement.....					479.24		
*Sheep Inspection Commission.....					15,743.12	12,596.12	*500.26
Southern Demonstration Farm.....					387.96		
*State Predatory Animal.....					62,318.50	55,438.50	*905.79
T.B. Eradication.....					15,575.26		
Weights and Measures Inspection.....					16,024.49		
CONSERVATION AND RECREATION:							
Fish and Game Commission—							
Administrative.....					541,541.65	14,604.35	97.37
Game Warden's Predatory Animal.....					13,055.48		
Printing Initiative & Ref. Pamphlets.....					1,661.10		100.00
Wildlife Restoration Project.....					63,691.55	12,615.30	83.47
Heyburn Park:							
Administrative.....					6,186.47	683.53	90.05
Emergency.....					1,453.96	546.04	72.70
Non-Appropriated.....					2,935.72		
CORRECTIONAL:							
Penitentiary Income.....					89,427.84		
Penitentiary Library.....					1,716.34		
EDUCATION:							
Albion State Normal Income.....					31,906.57		
Deaf and Blind School Income.....					4,188.97		
Education, Department of:							
Teachers' Registration.....					345.22		
Industrial Training School.....					36,682.01		
Lewiston State Normal Income.....					32,355.74		
Public School Income.....					2,850,919.59		
University of Idaho Income.....			2,850,919.59		93,892.23		
Agricultural College Income.....			93,892.23		64,632.34		
School of Science Income.....			64,632.34		58,910.38		
University of Idaho, Southern, Income.....			58,910.38		26,976.99		
FINANCE:							
Banking and Investment Administration.....					23,651.25	6,923.46	77.36
LAW ENFORCEMENT:							
Athletic Commission.....					4,114.83	3,105.17	56.99
Drivers' License.....					3,230.30		
Motor Vehicle.....					429,244.28	65,177.90	86.82
Auto Transportation.....					16,666.81	2,188.19	88.39
Motor Vehicle Caravan.....					2,388.71		
Occupational License.....	\$ 87.87				30,573.97	2,481.03	92.49
PUBLIC ENDOWMENT ADMINISTRATION:							
Land Department:							
Foresters' Special.....					16,605.47		
Farm Mortgage.....					3,581.80		
Land Assessment and Water Maintenance.....			3,562.30		16,972.69		
Noxious Weed Eradication—Land.....					4,882.90	117.10	97.66
PUBLIC SERVICE:							
Industrial Accident Board.....					44,490.15	1,719.85	96.28
Occupational Disease.....					5,392.74	4,607.26	53.93

* NOTE: See Attorney General's opinion.

STATEMENT SHOWING DISBURSEMENTS OF SPECIAL FUNDS—1939-1940 BIENNIUM—Continued

DEPARTMENT OR INSTITUTION	Appropriation	Receipts	Personal Services	Services Other Than Personal	Supplies	Equipment	Materials	Structural and Non-structural Improvements	Land	Debts, Refunds and Indemnities	Fixed Charges	Losses and Contingencies
PUBLIC WELFARE:												
Lava Hot Springs	\$ 20,350.00		\$ 11,932.57	\$ 4,187.85	\$ 2,362.47	\$ 665.39		\$ 90.13			\$ 276.05	
Soldiers' Home Income			6,843.76	1,995.83	8,568.96			165.72			102.50	
State Employment Service			169,550.37	36,204.93	6,728.25	715.08					22,693.87	
State Hospital North Income			606.50	741.38	27,982.89						49.00	
State Hospital South Income			15,140.63	670.99	23,876.94		\$ 81.64					
Cooperative Emergency Revenue—												
State:												
Old Age												
Blind												
Dependent Children												
Direct Relief												
Administration	805,000.00	\$.20	520,615.71	114,343.28	34,217.25	4,175.72					21,216.52	
County:												
Direct Relief												
Old Age												
Blind												
Dependent Children												
Federal:												
Old Age												
Blind												
Dependent Children												
Child Welfare												
Transient												
Crippled Children	56,000.00											
Sewing and Canning												
Commissioner's Expense	20,000.00											
County Refund, H.B. No. 418	95,766.09											
Suspense												
Unemployment Administration			230,777.02	53,408.56	14,641.36	5,854.02					12,465.52	
PUBLIC WORKS:												
Public Works Administration	363,200.00		238,182.37	36,294.07	23,544.42	3,546.26					3,905.25	
Audit	6,000.00		2,017.77									
Non-Appropriated				2,388,313.18		121,469.19	739,831.73	6,658,022.60		\$ 130.50		
Motor Fuels	41,860.00	51.62	25,514.07	4,160.03	2,673.69	1,220.30					508.18	
Contractors' License				6.08								
State Aeronautics	18,000.00		6,759.89	3,595.10	165.86	968.50		288.59			733.71	
PUBLIC IMPROVEMENTS:												
State Deaf and Blind School Construction								12,285.40				
State Hospital North Construction			84.00	74.95				3,092.73				
State Hospital South Construction			175.00	44.55								
State School & Colony Construction				25.11								
Toll Bridge Acquisition				391.58	108.52			482,000.00				
SPECIAL COMMISSIONS:												
Liquor Dispensary			530,371.79	117,052.92	35,417.04	8,502.19	4,903,753.41				116,923.21	
Liquor Fund Audit	5,000.00		2,892.76									
Pharmacy Fund	6,500.00		3,060.00	1,011.99	220.62	312.61					150.00	
Professional Engineers			1,169.83	908.23	463.64	429.25					37.00	
SUSPENSE FUNDS:												
Banking and Investment										10.00		
Bureau of Insurance										20.00		
Escheat Suspense										4,247.79		
Land Commissioner										37,143.66		
Lava Hot Springs											68.97	
Liquor Control Dist.												
Public Investments												
Reclamation Special										174.25		
State Highway												
Supreme Court										5.00		
Treasurer's Cancelled Checks										5.15		
Treasurer's Suspense												

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DEPARTMENT OR INSTITUTION	Relief	Payment as Agent	Miscella- neous Expenditures	Total Disburse- ments	Unexpended Balance	Per Cent Expended
PUBLIC WELFARE:						
Lava Hot Springs				\$ 19,514.46	\$ 835.54	95.89
Soldiers' Home Income				17,676.77		
State Employment Service				235,892.50		
State Hospital North Income				29,379.77		
State Hospital South Income				39,770.20		
<i>Cooperative Emergency Revenue—</i>						
State:						
Old Age	\$ 2,061,037.18			2,061,037.18		
Blind	67,275.44			67,275.44		
Dependent Children	976,772.66			976,772.66		
Direct Relief	399,941.55			399,941.55		
Administration				694,568.48	110,431.72	86.28
County:						
Direct Relief	257,077.54			257,077.54		
Old Age	26,232.26			26,232.26		
Blind	799.81			799.81		
Dependent Children	17,857.97			17,857.97		
Federal:						
Old Age	2,257,844.07			2,257,844.07		
Blind	73,906.25			73,906.25		
Dependent Children	778,531.82			778,531.82		
Child Welfare	28,267.11			28,267.11		
Transient	7.00			7.00		
Crippled Children	48,811.82			48,811.82	7,188.18	87.16
Sewing and Canning	26,366.49			26,366.49		
Commissioner's Expense	13,650.34			13,650.34	6,349.66	68.25
County Refund, H.B. No. 418	95,766.09			95,766.09		100.00
Suspense	1,129.67			1,129.67		
Unemployment Administration				317,146.48		
PUBLIC WORKS:						
Public Works Administration				305,472.37	57,727.63	84.11
Audit				2,017.77	3,982.23	33.63
Non-Appropriated		\$ 750,000.00	\$ 68,859.66	10,726,626.86		
Motor Fuels				34,076.27	7,885.35	81.30
Contractors' License				6.08		
State Aeronautics				12,511.65	5,488.35	69.51
PUBLIC IMPROVEMENTS:						
State Deaf and Blind School Construction				12,285.40		
State Hospital North Construction				3,251.68		
State Hospital South Construction				219.55		
State School & Colony Construction				25.11		
Toll Bridge Acquisition				482,500.10		
SPECIAL COMMISSIONS:						
Liquor Dispensary				5,712,020.56		
Liquor Fund Audit				2,892.76	2,107.24	57.86
Pharmacy Fund				4,755.22	1,744.78	73.16
Professional Engineers				3,007.95		
SUSPENSE FUNDS:						
Banking and Investment				10.00		
Bureau of Insurance				20.00		
Escheat Suspense				4,247.79		
Land Commissioner				37,143.66		
Lava Hot Springs				68.97		
Liquor Control Dist.		670,244.64		670,244.64		
Public Investments		92.51		92.51		
Reclamation Special				174.25		
State Highway		1,250,000.00		1,250,000.00		
Supreme Court				5.00		
Treasurer's Cancelled Checks				5.15		
Treasurer's Suspense		90,597.19		90,597.19		

STATEMENT SHOWING DISBURSEMENTS OF SPECIAL FUNDS

DEPARTMENT OR INSTITUTION	Appropriation	Receipts	Personal Services	Services Other Than Personal	Supplies	Equipment	Materials	Structural and Non-structural Improvements	Land
PURCHASE OF INVESTMENTS:									
Agriculture College									
Charitable Institutions									
Normal School									
Penitentiary									
Public School									
School of Science									
State Hospital South									
University of Idaho									
TAX COMMISSION:									
Inheritance Tax Transfer			\$ 811.66	\$ 60.26	\$ 4.55	\$ 5.85			
FEDERAL AND TRUSTS:									
Cooperative Public Health			207,363.95	65,141.31	11,646.75	5,599.36			
Carey Act				17.15	8.45				
Forest Protection			4,771.70	4,364.99	993.98	14.37			
Industrial Special Indemnity									
Loan Expense				224.50					
National Forest Reserve									
Soldiers' Home—Federal Aid			9,691.92	3,232.81	7,957.48			\$ 12.50	
State Asylum and Sanitarium									
State Bank Trust									
State Bar Commission	\$ 9,760.00		2,881.65	3,311.01	238.58	12.50			
State Insurance Administration	174,920.00		109,110.48	28,292.60	9,742.80	9,749.45			
Audit	2,000.00		670.88						
Compensation Insurance Commission	10,000.00		2,750.00	2,100.82		128.50			
Purchase of Investments									
State Insurance Compensation									
U.S. Clarke-McNary			17,119.78	6,909.57	55.22	844.99		4,912.39	
Unemployment Compensation Benefits									
Unemployment Compensation Trust									
REFUNDS:									
Income Tax Refunds									
Motor Fuels Refunds									
TOTALS	\$ 3,041,017.94	\$ 36,737.81	\$ 3,267,737.40	\$ 3,324,131.32	\$ 588,554.41	\$ 250,829.25	\$ 5,644,031.11	\$ 7,212,195.48	\$ 25,665.76

continued on next page

S—1939-1940 BIENNIUM—Continued

DEPARTMENT OR INSTITUTION	Debts, Refunds and Indemnities	Fixed Charges	Losses and Contingencies	Relief	Payment as Agent	Miscella- neous Expenditures	Total Disburse- ments	Unexpended Balance	Per Cent Expended
PURCHASE OF INVESTMENTS:									
Agriculture College					\$ 38,030.86		\$ 38,030.86		
Charitable Institutions					130,525.63		130,525.63		
Normal School					95,720.90		95,720.90		
Penitentiary					49,471.10		49,471.10		
Public School					1,898,227.80		1,898,227.80		
School of Science					151,869.16		151,869.16		
State Hospital South					26,034.45		26,034.45		
University of Idaho					136,144.20		136,144.20		
TAX COMMISSION:									
Inheritance Tax Transfer		\$ 38.00					920.32		
FEDERAL AND TRUSTS:									
Cooperative Public Health		31,849.31					321,600.68		
Carey Act	\$ 11.00	14.50					51.10		
Forest Protection	49,296.88	44,003.45					103,445.37		
Industrial Special Indemnity			\$ 3,488.01				3,488.01		
Loan Expense	1,585.89						1,810.39		
National Forest Reserve					101,315.07		101,315.07		
Soldiers' Home—Federal Aid		550.20					21,444.91		
State Asylum and Sanitarium	479.65						479.65		
State Bank Trust	787.06						787.06		
State Bar Commission	15.00	53.00					6,511.74	\$ 3,248.26	66.72
State Insurance Administration		9,271.74					166,167.07	8,752.93	95.00
Audit							670.88	1,329.12	33.54
Compensation Insurance Commission		150.58					5,129.90	4,870.10	51.30
Purchase of Investments					295,155.35		295,155.35		
State Insurance Compensation			1,412,923.97				1,412,923.97		
U.S. Clarke-McNary	71,259.94	858.47					101,960.36		
Unemployment Compensation Benefits	4,205,945.56						4,205,945.56		
Unemployment Compensation Trust	26,340.75						26,340.75		
REFUNDS:									
Income Tax Refunds	21,901.33						21,901.33		
Motor Fuels Refunds	887,051.90						887,051.90		
TOTALS	\$ 5,375,249.07	\$ 333,295.99	\$ 1,416,411.98	\$ 7,131,275.07	\$ 8,755,345.70	\$ 68,859.66	\$43,393,582.20		

TOTAL GENERAL FUND RECEIPTS FOR THE BIENNIUM 1939-1940—SHOWING SOURCE AND CLASSIFICATION
FOR THE PERIOD JANUARY 1, 1939 TO DECEMBER 31, 1940

RECEIVED FROM	Taxes	Licenses and Permits	Charges for Services and Fees	Fines and Confisca- tions	Rents	Interest and Penalties	Miscellaneous Sales and Receipts	Matched Funds and Contributions	Total Revenue Receipts	Non- Revenue Receipts	TOTAL RECEIPTS	1937-38 GENERAL	1939-40 GENERAL	1941-42 GENERAL
Adjutant General							\$ 22.96		\$ 22.96	\$ 205.49	\$ 228.45	\$ 203.00	\$ 25.45	
Agriculture										69.68	69.68		69.68	
Attorney General				\$ 5,705.74			5.00		5,710.74	3.00	5,713.74	1,455.74	4,258.00	
Counties		\$ 2,602.50	\$ 19,507.37	5.00					22,114.87		22,114.87	2,524.50	19,590.37	
Inheritance Tax	\$ 186,739.00								186,739.00		186,739.00	9,265.87	177,473.13	
Property Tax	3,180,677.62								3,180,677.62		3,180,677.62	475,958.09	2,704,719.53	
Auditor			220.00	1,521.96			125.50		1,867.46	132.09	1,999.55	1,647.46	352.09	
Bureau of Public Accounts										15.57	15.57		15.57	
Board of Education			10,820.00				1,245.90		12,065.90	41.82	12,107.72		12,107.72	
Albion State Normal			21,353.32	38.71	\$ 14.75		97.48		21,504.26	38.09	21,542.35	501.77	21,040.58	
Deaf and Blind School			174.95				1,337.29		1,512.24	372.10	1,884.34	1.00	1,883.34	
Industrial Training School			32,352.40				2,033.63		34,386.03	264.77	34,650.80		34,650.80	
Lewiston Normal School			18,858.35	303.57	74.00	\$.27	163.48		19,399.67	35.87	19,435.54	226.99	19,208.55	
Southern Branch, U. of I.			53,819.18		3,794.07		3,710.16	\$ 40,436.50	101,759.91	348.05	102,107.96	1,475.99	100,631.97	
Traveling Library				50.94			23.09		74.03	279.02	353.05		353.05	
Vocational Education										55,154.14	55,154.14	602.20	54,551.94	
University of Idaho										5,124.13	5,124.13		5,124.13	
Finance:														
Banks and Banking		120.00							120.00		120.00		120.00	
Bureau of Insurance	658,459.61	99,149.00	31,120.90						788,729.51	49.43	788,778.94		788,778.94	
Public Investments							43.00		43.00	139.65	182.65		182.65	
Grand Army of the Republic										50.00	50.00		50.00	
Idaho San Francisco Exposition										85.54	85.54		85.54	
Land Department			17,988.56				217.80		18,206.36	1,265.78	19,472.14	408.50	19,063.64	
State Forestry										920.54	920.54		920.54	
Law Enforcement:														
Beer Revenue	387,666.13	30,820.00					485.13		418,971.26		418,971.26	7.50	418,963.76	
Malt Revenue	1,896.50								1,896.50	.05	1,896.55		1,896.55	
Motor Vehicle							109.50		109.50		109.50		109.50	
Occupational License		2,290.00							2,290.00		2,290.00	66.00	2,224.00	
Noxious Weed Commission										65.50	65.50		65.50	
Penitentiary							4,602.53		4,602.53	156.13	4,758.66	46.08	4,712.58	
Eagle Island Ranch							11,802.64		11,802.64	184.41	11,987.05	173.09	11,813.96	
Purchasing Agent							1,643.52		1,643.52		1,643.52		1,643.52	
Planning Board										3.00	3.00		3.00	
Public Utilities			41.19				262.40		303.59		303.59		303.59	
Public Welfare:														
Public Assistance							7,030.98	50,935.77	57,966.75		57,966.75	6,975.98	50,990.77	
Public Health		30.00						11.66	41.66	156.15	197.81	146.44	51.37	
Sausage Manufacturers' Tax		8,130.00		330.00					8,460.00		8,460.00		8,460.00	
Soldiers' Home			10.00				346.61		356.61	.53	357.14	10.53	346.61	
State Hospital North			2,806.00				873.70		3,679.70	206.08	3,885.78	216.70	3,669.08	
State Hospital South			12,664.92				17,475.44		30,140.36	148.15	30,288.51	988.12	29,300.39	
State School and Colony			7,516.28		281.16		7,290.95		14,526.07	490.22	15,016.29	586.87	14,429.42	
Vital Statistics			6,832.91						6,832.91		6,832.91		6,832.91	
Public Works:														
Capitol Maintenance						20.00	313.67		333.67	1,503.56	1,837.23		1,837.23	
Reclamation			8,713.61						8,713.61	34.74	8,748.35	34.74	8,713.61	
Secretary of State	155,070.35	57.50	30,842.83			3,760.00	290.50		190,021.18		190,021.18	525.85	189,495.33	
Sheep Commission										.50	.50		.50	
State Treasurer	1,374.19		44.50			95,442.40		3,360.70	100,221.79	75.13	100,296.92	5,160.05	95,136.87	
Supreme Court			2,057.80				1,048.03		3,105.83	.08	3,105.91	6.00	3,099.91	
Tax Commissioner:														
Income Tax	3,137,774.35								3,137,774.35	5.50	3,137,779.85	64,764.44	2,981,589.12	\$ 91,426.29
Inheritance Tax			475.05						475.05	13.60	488.65		488.65	
Kilowatt Hour Tax	843,945.41								843,945.41		843,945.41	35,244.37	808,701.04	
Mine License Tax	261,632.79								261,632.79	3.12	261,635.91	1.42	261,634.49	
Store License Tax		76,833.00							76,833.00	34.44	76,867.44		64,918.37	11,949.07
Express Company Tax	1,483.70								1,483.70		1,483.70		1,483.70	
Veterans' Welfare										5.22	5.22		5.22	
Unemployment Compensation Trust						70.06			70.06		70.06	70.06		
TOTAL	\$ 8,816,719.65	\$ 220,032.00	\$ 278,220.12	\$ 7,955.92	\$ 3,601.66	\$ 99,152.61	\$ 62,600.89	\$ 94,744.63	\$ 9,583,027.48	\$ 67,680.87	\$ 9,650,708.35	\$ 609,220.73	\$ 8,938,112.26	\$ 103,375.36

* *Italic figures indicate overdraft.*

TOTAL SPECIAL FUND RECEIPTS FOR THE BIENNIUM 1939-1940—SHOWING SOURCE AND CLASSIFICATION
FOR THE PERIOD JANUARY 1, 1939, TO DECEMBER 31, 1940

RECEIVED FROM	Taxes	Licenses and Permits	Charges for Services And Fees	Fines and Confisca- tions	Rents	Interest and Penalties	Miscellaneous Sales and Receipts	Matched Funds and Contributions	Total Revenue Receipts	Total Non-Revenue Receipts	TOTAL RECEIPTS
Adjutant General				\$ 15.50			\$ 249.75		\$ 265.25		\$ 265.25
Agriculture, Department of	\$ 1,080.23	\$ 45,436.50	\$ 300,423.51				2,254.93		349,195.17	\$ 1,488.90	\$ 350,684.07
Auditor of State				1,528.49					1,528.49		1,528.49
Counties	1,006,442.99	312,997.20		1,127.69		\$ 2,332.55			1,322,900.43	793,084.26	2,115,984.69
Inheritance Tax	1,103.41								1,103.41		1,103.41
Bar Commission			1,018.50						1,018.50		1,018.50
Education:											
National Defense										79,610.75	79,610.75
Teachers' Registration			252.00						252.00		252.00
Vocational Education										252,846.03	252,846.03
Employment Service										105,194.81	105,194.81
Finance:											
Banks and Banking		1,686.00	24,684.24						26,370.24	266.82	26,637.06
Bureau of Insurance										411.00	411.00
Public Investments						1,026,409.27			1,026,409.27	3,472,147.23	4,498,556.50
State Insurance										1,557,204.82	1,557,204.82
Fish and Game	81.85	595,476.35		17,825.09			60,637.93	\$ 36,303.14	710,324.36	592.81	710,917.17
Idaho Fruit and Vegetable Commission	217,947.90		4.10						217,952.00		217,952.00
Industrial Accident Board	12,741.81		722.77	21,547.87			153.10		35,165.55	1,376.48	36,542.03
Unemployment Compensation					\$ 302.88		498.87	4,370,367.94	4,371,169.69	4,220,056.26	8,591,225.95
Land Department				5.00	408,527.61	207,616.46	582.05	114,751.05	731,482.17	1,547,987.36	2,279,469.53
Lava Hot Springs			23,275.02		1,122.22				24,397.24	74.64	24,471.88
Law Enforcement:											
Aeronautics		3,384.96							3,384.96		3,384.96
Athletic Commission	2,756.87	1,010.00		7.50					3,774.37	1.13	3,775.50
Beer Revenue	57,535.80	9,805.00					89.87		67,430.67		67,430.67
Drivers' License		2,499.00	145.25						2,644.25	10.78	2,655.03
Motor Vehicle	48,723.53	369,733.69	83,897.91				90.50		502,445.63	433.93	502,879.56
Motor Vehicle Caravan		3,450.00							3,450.00		3,450.00
Occupational License		32,518.00	19,847.00			690.00			53,055.00		53,055.00
Noxious Weed Commission										28.17	28.17
Liquor Dispensary		70,142.00					7,534,858.00		7,605,000.00	60.79	7,605,060.79
Penitentiary Library			733.90				585.62		1,319.52		1,319.52
Pharmacy		3,939.15	1,598.15						5,537.30		5,537.30
Professional Engineers		2,608.00	1,047.00			170.30			3,825.30		3,825.30
Public Welfare:											
Public Assistance							1,609.00	3,571,236.36	3,572,845.36	66,588.45	3,639,433.81
Public Health			81.25					370,418.50	370,499.75	11.73	370,511.48
Soldiers' Home								22,313.10	22,313.10	2.80	22,315.90
State Hospital North										184.34	184.34
State Hospital South										290.49	290.49
State School and Colony						597.17			597.17	168.31	428.86
Public Utilities		1,595.00	9.10				65.00		1,669.10	9.00	1,678.10
Public Works:											
Aeronautics							73.00		73.00		73.00
Contractors' License		9,995.00							9,995.00		9,995.00
Heyburn Park					5,940.78				5,940.78		5,940.78
Highway			6,487.21		2,224.11	7.50	10,656.61	3,760,042.43	3,779,417.86	12,641.90	3,792,059.76
Reclamation										1,556.20	1,556.20
Secretary of State			8,495.00						8,495.00		8,495.00
Sheep Commission			2,985.97						2,985.97		2,985.97
Southern Idaho Demonstration Farm							1,355.39	255.74	1,611.13		1,611.13
State Treasurer		8,051.50	1,125.00	2.00		168,265.72	582,350.00	327,844.98	1,087,639.20	106,405.52	1,194,044.72
Supreme Court			90.00				10.70		100.70	5.00	105.70
Tax Commissioner:											
Income Tax	30,647.37								30,647.37		30,647.37
Inheritance Tax			41.00						41.00		41.00
Mine License	241,998.45								241,998.45		241,998.45
Motor Fuels	10,172,965.86		1,226.45			321.65	2,305.25		10,176,819.21	79.45	10,176,898.66
Store License		52,888.53							52,888.53		52,888.53
Contractors' License	28,376.58								28,376.58		28,376.58
American Falls Reservoir District										9,037.32	9,037.32
Revolving Funds										1,257,244.82	1,257,244.82
TOTALS	\$11,822,402.65	\$ 1,527,215.88	\$ 478,190.33	\$ 42,059.14	\$ 418,117.60	\$ 1,406,410.62	\$ 8,198,425.57	\$12,573,533.24	\$36,466,355.03	\$13,486,765.68	\$49,953,120.71

STATE OF IDAHO—OFFICE OF STATE AUDITOR
UNIVERSITY REGENTS' FUNDS—DISBURSEMENTS AS SHOWN BY DUPLICATE CLAIM VOUCHERS FILED WITH THE
STATE AUDITOR FOR PERIOD BETWEEN JANUARY 1, 1939, AND DECEMBER 31, 1940

FUND	Total Disbursements	Personal Services	Services Other Than Personal	Supplies	Equipment	Structural & Non-struct. Improvem'ts	Land	Payment Of Debts, Refunds	Fixed Charges and Contribut'ns	Transfers	Investments
Adams	\$ 29,301.27	\$ 24,448.02	\$ 707.69	\$ 2,833.81	\$ 1,304.25				\$ 7.50		
Agricultural College	72,281.53	29,886.14	6,325.83	31,029.98	4,534.06				505.52		
Armory	56,831.77		113.77			\$ 46,000.00			10,718.00		
Bankhead-Jones Extension	30,417.28	26,191.68	2,820.42	440.04	964.14				1.00		
Bankhead-Jones Experiment Station	24,238.82	17,381.12	1,327.45	3,830.05	406.44	813.76			480.00		
Bankhead-Jones Instruction	50,884.84	50,884.84									
Capper-Ketcham	45,839.64	45,839.64									
Dormitory	113,238.60					77,500.00			28,738.60	\$ 7,000.00	
Federal Additional Cooperation	6,650.00	5,864.96	761.86	23.18							
Federal Further Development	13,032.20	3,758.89	6,976.73	1,566.98	729.60						
Federal Smith-Lever	68,073.11	68,073.11									
Federal Supplementary Extension	1,153.33	1,153.33									
Hatch	29,348.35	19,476.05	5,355.69	3,323.66	1,089.95				103.00		
Infirmery Bond	4,280.00					3,000.00			1,280.00		
Library Bond	14,850.00					7,500.00			4,350.00	3,000.00	
Local	183,594.01	56,295.39	91,982.67	11,878.13	12,130.98	3,315.68	\$ 7,665.09	\$ 124.12	525.29	15,006.84	
Local Smith-Lever	3,001.45	1,191.20	347.15	655.90	807.20						
Local Station	46,598.37	21,772.94	11,662.30	8,690.08	2,814.33	809.26		1.35	848.11		
Morrill	100,000.00	100,000.00									
School of Science	53,998.12	27,197.77	20,599.77	2,256.44	3,936.14				8.00		
Purnell	119,787.98	101,506.06	7,094.88	7,051.44	3,755.40	177.52			202.68		
Restricted Current	155,103.51	66,737.06	26,733.98	46,358.93	4,780.92	336.32		2,148.34	3,318.43	1,620.31	\$ 3,069.22
Student Activity Bond	27,296.28		42.53		2,000.00	14,000.00		340.00	8,413.75	2,500.00	
University	100,491.03	62,378.13	30,863.90	554.94	6,663.51				30.55		
TOTALS	\$ 1,350,291.49	\$ 730,036.33	\$ 213,716.62	\$ 120,493.56	\$ 45,916.92	\$ 153,452.54	\$ 7,665.09	\$ 2,613.81	\$ 59,530.43	\$ 29,127.15	\$ 3,069.22

STATE OF IDAHO—OFFICE OF STATE AUDITOR
UNIVERSITY REQUESTS FUNDS—RECEIPTS CLASSIFIED BY SOURCE, AS SHOWN BY DUPLICATE REMITTANCE FORMS FILED WITH
STATE AUDITOR FOR THE PERIOD JANUARY 1, 1939, TO DECEMBER 31, 1940

FUND	Total Receipts	Charges for Services And Fees	Miscellaneous Sales	Interest on Daily Bank Balances	Insurance	Rents and Contributions	Federal Funds	Endowment Fund Earnings	Refunds, Federal, State, Etc.	Transfers	Return of Principal and Dividends	Interest and Principal On Bonds
Adams	\$ 30,000.00						\$ 30,000.00					
Hatch	30,000.00						30,000.00					
Purnell	120,000.00						120,000.00					
Morrill	100,000.00						100,000.00					
Capper-Ketcham	45,839.64						45,839.64					
Federal Smith-Lever	68,073.11						68,073.11					
Federal Supplementary Extension	1,153.33						1,153.33					
Federal Cooperative Agriculture Extension	6,650.00						6,650.00					
Bankhead-Jones Extension	198,007.96						198,007.96					
Bankhead-Jones Experiment Station	26,579.72						26,579.72					
Bankhead-Jones Instruction	25,442.42						25,442.42					
Further Development	14,175.00						14,175.00					
Agricultural College Interest	69,139.35							\$ 69,139.35				
School of Science Interest	68,330.10							68,312.40	\$ 17.70			
University Interest	97,639.32							97,639.32				
Local	319,340.86	\$ 216,050.00	\$ 64,034.49		\$ 138.32	\$ 2,612.00			21,015.94	\$ 490.11	\$ 15,000.00	
Local Station	45,882.87		45,831.38		43.64				7.85			
Local Smith Lever	2,020.00	2,020.00										
Dormitory	115,538.19	115,538.19										
Memorial Armory	55,400.82	55,399.92							.90			
Restricted Current	170,565.47	140,743.06	18,547.69	\$ 20.00	5,672.62	2,325.00			1,535.70	28.90	349.50	\$ 1,343.00
Students' Activities	26,254.07											
Library Bond	15,588.71	15,588.71										
TOTALS	\$ 1,651,620.94	\$ 571,593.95	\$ 128,413.56	\$ 20.00	\$ 5,854.58	\$ 4,937.00	\$ 665,921.18	\$ 235,091.07	\$ 22,578.09	\$ 519.01	\$ 15,349.50	\$ 1,343.00

Italic figures denote overdraft.