STATE OF IDAHO

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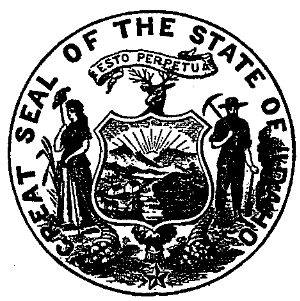
# REPORT OF STATE AUDITOR

TO THE

## TWENTY-SEVENTH LEGISLATURE




*January 1, 1941—December 31, 1942*

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CALVIN E. WRIGHT
STATE AUDITOR

DOROTHY M. GRAY
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SYMS-YORK COMPANY

STATE OF IDAHO

# OFFICE OF STATE AUDITOR

BOISE

JANUARY 15, 1943

*To the Legislature of the State of Idaho Convened in Twenty-seventh Session, State House.*

GENTLEMEN:

In compliance with Section 65-1005, Idaho Code Annotated, we submit herewith our special report, covering the period January 1, 1941, to and including December 31, 1942—and presented under the new accounting set-up.

Already placed in your hands is the General Report, "An Accurate and Modern System of Accounting and Bookkeeping," by Lincoln G. Kelly & Company, Certified Public Accountants, who executed the project unanimously sponsored by the Legislature (Chapter 27, 1941 Session Laws). We urge your careful study of the same in connection with this report, and particularly call your attention to recommendations for certain amendatory legislation set forth in Appendix "A" thereof.

Whatever is accomplished toward a more *business-like*, hence more economical, handling of state business through a general accounting system to provide necessary *control* and *reporting* procedure is primarily the result of past and present efforts of the Legislature and demands of Idaho citizens at large. And it is the obligation of all state departments and institutions to cooperate through the difficult stages of adjustment under present conditions.

Respectfully submitted,

Calvin E. Wright

*State Auditor.*

NOTE.—Encumbrance (outstanding orders) reported herein are subject to corrections, some department not having completely understood the new system during installation period.

Also, for further information, a special exhibit showing detailed break-down of receipts precedes regular exhibits.

# SPECIAL COMMENTS

(By LINCOLN G. KELLY & COMPANY, Certified Public Accountants)

## ACCOUNTING SYSTEM

"In compliance with the statutory requirement imposed and exercising the powers conferred on him under Chapter 27, Idaho Session Laws, 1941, the State Auditor has prescribed procedures and has recently completed the installation of a modern system of accounting and bookkeeping for the State of Idaho. In its basic objectives, the system is designed to conform to sound and generally recognized standards and principles of governmental accounting, and through its application, central controls are now maintained in the office of the State Auditor over all the State's financial transactions and for the enforcement and operation of an effective system of budgetary safeguards. Such procedure provides for the examination of proposed commitments before obligations are incurred and of all expenditures prior to their approval for payment, and it affords assurance that commitments and expenditures are made in accordance with both legislative appropriations and subsequent allotments of such appropriations.

While the fundamental accounting plan has been introduced in its entirety and has become effectively operative in nearly all branches of the State Government, the full realization of its potential benefits have not yet been achieved and will be dependent to no little degree on the formulation and enforcement of rigid regulations and policies with respect to purchasing and budgetary requirements. Moreover, simplified financial reporting and complete budgetary control over activities are inherent in the simplification of the financial structure which can be achieved only through the enactment of additional legislation along the lines recommended in a report being submitted under separate cover.

Through continuous research and cooperation with the departments, the independent service potentialities of the system may be exploited to the fullest extent and improvements effected with the inevitable result that the operating units will have immediately accessible a facility from which the maximum of accounting and reporting benefits may be derived. In the last analysis, however, an accounting system is merely a tool for the recording and control of financial transactions, and its effectiveness rests on the competency and industry of the personnel in all departments engaged in its operation.

## RECOGNIZED FUND ASSETS

Principles peculiar to governmental accounting and reporting are different in many respects from those followed in private business. The distinctiveness of fund entities, the introduction of special budgetary applications proceeding from appropriation authorizations, the necessity for segregation and exclusion from fund balances (surplus) of permanent property not available to meet expenditures and obligations—all these conditions not found in private business are vital and peculiar to the governmental scheme of financing, and must necessarily be given recognition in systems of accounting and reporting for governmental activities.

Assets for which central accounts are maintained and which are recognized in the appended financial statements consist of items which are expected to be converted into cash or its equivalent in the natural course of events and with reasonable certainty. With the exception of general cash in the custody of the State Treasurer, equivalent related reserves are provided against assets shown in the financial statements. State-owned lands, buildings, equipment, highways, and other unexpendable assets are not held for conversion into cash and therefore do not represent resources available for financing ordinary fund activities. Consequently, these items are excluded from the central accounts and from financial statements released by the office of the State Auditor. However, the State Auditor does maintain independent, detailed records for property located in the capitol building and is in process of making further provision for the extension of inventory controls to include all state equipment. While the property records are not an integral part of the central accounting system, they provide essential statistical information incidental thereto and are necessary to show the acquisition, sale, retirement, and replacement of property units, and they serve to fix responsibility for the custody and care of portable property.

## ACCRUAL ACCOUNTING

Central accounts are now being maintained and financial reports rendered on the basis of a conservative application of the accrual method of accounting—giving effect to the accrual of expenses at the time such obligations are incurred against funds, and modifying the accrual principle in that revenues are generally recognized only when collected. If it is found in certain instances—as, for example, amounts due from Federal Government agencies or from counties—that strict adherence to the general rule governing the recognition of revenues on a cash basis would result in the misleading portrayal of fund condition, adjustment will be made to record in the accounts at the time when earned (prior to actual receipt of cash) such major items of revenue as are known to be due and legally collectible during the period.

## FINANCIAL STATEMENTS

Financial statements must clearly and consistently present data with respect to the costs of financing broad governmental functions and the classification of the sources of revenues from which the activities are financed. Obviously, the simple and direct arrangement of financial data in reports for the State of Idaho is made extremely difficult because of the numerous funds and the complexity of its financial structure.

While the General Fund is the only fully budgeted fund in the State's financial structure, a number of special funds are partially budgeted—i.e., appropriations are authorized by the Legislature with respect to the limitations of administrative expenses only. Numerous other funds are subjected to no budgetary limitations whatsoever, and still other funds are administered by the State in a trust capacity and do not reflect operations for state activities. Therefore, in view of the number of funds involved and as an aid in the interpretation of operating results, funds have been classified for accounting and statement purposes under the following group headings:

| OPERATING FUNDS | STATE ENTERPRISE FUNDS | NON-OPERATING FUNDS |
|---|---|---|
| Major Funds: | Liquor Dispensary Fund | Unemployment Compensation Funds |
| General Fund | State Insurance Fund | Suspense Funds |
| Public Health Trust | | Trust and Agency Funds |
| Cooperative Emergency Revenue Fund | | Federal Aid Funds |
| Highway Fund | | Endowment Funds |
| Fish and Game Fund | | |
| Miscellaneous Restricted Revenue Funds | | |
| Construction Funds | | |
| Bond Interest and Redemption Funds | | |

The term, Operating Funds, has been used to designate all funds participating in the direct financing of governmental and institutional activities and with respect to which analytical expenditure accounts are maintained. State Enterprise Funds are those having the characteristics of private business, employed to finance commercial and service activities of the State, and the expenses of which are met by operating income. In the third category are the Non-Operating Funds, comprising funds which are not directly concerned in the financing of governmental activities and for which no analytical expenditure accounts are maintained.

Minor operating funds, fifty-five in all, are identified as Miscellaneous Restricted Revenue Funds, and may be looked upon in the broad sense as adjuncts of the General Fund created as separate entities for the financing of specific governmental activities from restricted revenues—activities which in many instances are partially financed from General Fund appropriations.

A basic principle underlying the presentation of financial operating data is embodied in the classification of governmental activities according to function. It is well established that the cost of an administrative activity or of a public service must include all expenditures incidental thereto, irrespective of whether such activity or service is financed from one fund or from several funds, and proper budgetary control can not be exercised unless all the factors are considered as a whole. In recognition of this principle, analytical expenditure statements (Exhibit E and supplemental schedules) are coordinated to yield information pertinent to operating expenditures in the aggregate, and are sufficiently comprehensive to distinguish costs by funds, functions and expenditure objects.

## PURCHASING AND BUDGETING

As I have pointed out before herein, under the centralized accounting system, accounting and financial controls will be maintained on accrual or encumbrance basis, exercised continuously from the time of the issuance of requisitions or other authorizations, and the recording of commitments based thereon, to final payment of the obligation. For this reason it is essential that both the purchasing and the budgeting departments be closely coordinated with the Division of Accounts and control in the State Auditor's Office. The procedure provided for under the system must be followed to give assurance that commitments and expenditures are made in accordance with both legislative appropriations and subsequent allotments, and provide for the examination of commitments before they are incurred and of proposed expenditures prior to their approval for payment.

The important responsibility for control over price, and the standard of items purchased for the State, falls within the realm of the Purchasing Agent's activities. Under the new Accounting System, all buying—with the exception of the emergency requirements, of which there should be few and the volume and size of items small—and the formulation and administration of buying policies are centralized in that office. The effectiveness of the State's control over purchases depends almost wholly upon the rigid enforcement of prescribed procedures and regulations governing the requisitioning and ordering of supplies, equipment, etc. In order to secure the fullest benefits under a system requiring the encumbering of commitments the function of purchasing must be handled efficiently and expeditiously. The efficient functioning of this department will save the State many times the cost of the increased personnel required to properly discharge its important responsibilities.

The Legislature, at its 1941 session, in making appropriations, ignored the provisions of Chapter 63, Laws of Idaho, 1941, and continued, as in the past, authorizing expenditures on a calendar year basis; therefore, as far as financial accounting is concerned, the change in the fiscal year, from the calendar year basis, to a period beginning July 1 and ending June 30, can not be made really effective until appropriations are made on a fiscal year basis. This will require the present legislative session to enact two separate appropriation bills; one for the six months period ending June 30, 1943, and the other for the two fiscal years ending June 30, 1945. After this change is made effective, all financial data will then be presented to each session of the Legislature for the biennial period in one report which will contain all pertinent facts in connection with the financial affairs of the State, its revenues and expenditures, the financial position of the General and Special funds, and the results from governmental operations during such period. With the proper coordination of the activities of the Budget Director with the duties of the State Auditor with respect to budget matters, real constructive service can be rendered the State through the strengthening and maintaining of budgetary controls accomplished through combined efforts to further safeguard public expenditures.

In connection with the intelligent operation of the state budget, careful study should be given to the problem of simplifying the state fund structure. The state government is now operating under 157 Special Funds. In many cases these so-called funds simply represent the dedication of cash resources set aside for special purpose expenditures in special funds created from particular sources of revenue. Many of these so-called special funds should be eliminated. Continuing appropriations are equally as objectionable as unnecessary special funds. Such appropriations tend to confer special privileges for certain activities without any provision for change at times when changes occur in the general financial position. With few exceptions, only expenditures from the General Fund have been subjected to budgetary control and limited by periodical appropriations made by the Legislature. Expenditures from special funds have, with few exceptions, been controlled by an administrative bureau, commission, department, or institution without being limited by periodical appropriations or subject to allotment and budgetary restrictions. A general review of the expenditures during the past four years indicates that only 20 per cent of the total was subject to budgetary control and appropriate legislative review. Legislation should be enacted limiting special funds to the number required under the constitution and those created by statute involving larger items of revenue derived from special tax levies; and further requiring that expenditures from all funds, both General and Special, should be budgeted under adequately considered work programs and subjected periodically to appropriate legislative scrutiny.

## INTERPRETATIVE COMMENTS

Total cash in the custody of the State Treasurer at December 31, 1942, exclusive of warrants outstanding thereagainst and Rotary Funds, amounted to $12,587,479.62, and free fund balances amounted to $11,245,008.93, as summarized in the following tabulation:

| | Statement Reference | December 31, 1942 | |
|---|---|---|---|
| | | Cash With Treasurer | Free Fund Balances |
| General Fund | Exhibit A | $ 341,973.30 | $ 99,814.56 |
| Restricted Revenue Funds | Schedule A-1 | 1,083,337.07 | 896,363.09 |
| Public Health Trust | Exhibit A | 47,466.58 | 36,793.66 |
| Cooperative Emergency Revenue | Exhibit A | 221,648.96 | 106,032.75 |
| Highway Fund | Exhibit A | 273,378.56 | **163,693.68* |
| Fish and Game Fund | Exhibit A | 248,188.92 | 226,867.44 |
| Total Operating Funds | | $ 2,215,993.39 | $ 1,202,177.82 |
| State Enterprise Funds: | | | |
| State Liquor Fund | Exhibit A | $ 1,382,258.59 | $ 1,084,281.66 |
| State Insurance Fund | Exhibit A | 252,847.08 | 242,577.31 |
| Non-Operating Funds | Schedule A-1 | 8,736,380.56 | 8 ,715,972.14 |
| Total, All Funds | | $12,587,479.62 | $11,245,008.93 |

It will be observed by reference to Exhibit A and Schedules A-1 and A-2 that for the first time in the history of the State, reserves have been created from the various free fund balances (Surplus) to provide for the liquidation of outstanding orders and estimated liabilities incurred against such funds. Commitments for services or supplies evidenced by Purchase Orders represent definitely determined obligations of the State; and, while recorded estimates for actual obligations not definitely determined as to amount can not be exact, such estimates will tend to become more accurate as the departments gain experience in the application of the systematic and methodical planning required under the revised accounting procedures.

Now, as never before, will it be necessary to obtain control over expenditures at the point of inception of the commitment in order to insure against over obligating appropriations and funds—a possibility which is constantly imminent for the duration of the National Emergency as the result of shrinkage in revenues and the consequent necessity for drastic operating economies.

Exhibit B presents a summary analysis of the changes in the major fund balances, and supplementary Schedules B-1 and B-2 set forth the changes in the individual Miscellaneous Restricted Revenue Fund and the Non-Operating Fund balances during the biennium.

Exhibit C presents a summary of receipts and expenditures for all funds according to statutory classifications, while Exhibit D presents an analysis of receipts.

## GENERAL FUND OPERATIONS

A summary of General Fund Appropriations is submitted in Exhibit F according to functional activities of government. The changes in the individual appropriations are analyzed for the subdivisions of the various functions in Schedules E-1 through E-17.

Exhibit B reflects a free balance for the General Fund at January 1, 1941, in the amount of $401,551.57 while an estimated free balance was reported in the financial report to the Legislature at the close of the next preceding biennium in the amount of $520,544.71. The difference in the amounts is primarily attributable to adjustments in estimated surplus to conform to actual realizations and expenditures, and the factors entering into the determination thereof are analyzed in the following tabulation:

| | | |
|---|---|---|
| General Fund Surplus (Estimated) at December 31, 1940, as reported to the 26th Legislature | | $ 520,544.71 |
| Adjustments to give effect to actual balance, based upon transactions allocated to the 1939-40 biennium: | | |
| Assessed 1939-40 taxes and other revenues collected in 1941-42 | $2,177,659.36 | |
| Estimated 1939-40 taxes—collectible in 1941-42 | 2,072,944.95 | |
| Excess of Estimate | $ 104,714.41 | |
| Warrant cancellations—1937-38 biennium | 58.12 | 104,772.53 |
| | | $ 625,317.24 |
| Less: | | |
| Revolving funds, erroneously included in free balance | $ 25,700.00 | |
| Reserve for Continuing Appropriations, eliminated from free balance | 35,762.55 | |
| Expenditures applicable to 1939-40 biennium, paid and recorded subsequent to 12-31-40 | 162,303.12 | 223,765.67 |
| Adjusted General Fund Surplus at January 1, 1941 (Exhibit A) | | $ 401,551.57 |

Note.—Italics indicate red figures.

As indicated above, revenues are included in the fund balance at 12-31-40 in the amount of $2,177,659.36, which were not and could not have been made available to finance expenditures incurred prior to that time. Under the conditions of the property tax levy, $1,199,945.24 did not become due and collectible until June, 1941; and, since a similar situation exists at the close of each biennium, it has been determined to be impractical and improper to continue the practice for this and future bienniums of accruing and including in the fund balance the amount of taxes assessed but not collectible prior to the end of the period. Therefore, in Exhibit A, a full reserve has been provided in the amount of $568,459.92, equal to property taxes assessed but uncollected at December 31, 1942. Under the revised accounting methods, revenues will be recorded as income in the period when received.

Ad valorem taxes for the 1941-42 biennium are analyzed in Exhibit H, and a summary of levies and collections applicable to the General Fund for the 1941-42 and the 1939-40 bienniums is presented in the following tabulation:

| | General Fund | |
|---|---|---|
| | Biennium 1941-42 | Biennium 1939-40 |
| First Year Levy | $ 1,848,202.44 | $ 2,400,109.51 |
| Second Year Levy | 700,222.50 | 2,399,890.49 |
| Aggregate Levies for Each Biennium | $ 2,548,424.94 | $ 4,800,000.00 |
| Uncollected balances of taxes due from counties at the beginning of each biennium | $ 2,072,944.95 | $ 453,622.57 |
| Totals | $ 4,621,369.89 | $ 5,253,622.57 |
| Collections and Adjustments during each biennium | 4,052,909.97 | 3,180,677.62 |
| Taxes Receivable from Counties at Close of Bienniums | $ 568,459.92 | $ 2,072,944.95 |
| Of the above balances receivable from counties at the close of each biennium, the portions representing second half installments are not due and collectible until the month of June following the close of the biennium | $ 350,111.25 | $ 1,699,945.25 |

Hereafter, reports will be rendered biennially for fiscal year periods extending from July 1 to June 30 in conformity with the natural revenue cycles; that is, ad valorem taxes will be assessed and collectible within each fiscal year.

In the following tabulation, expenditures and grants to other funds during the current biennium are presented for comparison with similar outlays out of the General Fund during the biennium ended December 31, 1940:

| | General Fund | |
|---|---|---|
| | Biennium Ended December 31, 1940 | Biennium Ended December 31, 1942 |
| Grants to Other Funds: | | |
| Adjutant General Contingent | $ 16,344.27 | $ . . . . . . . . . . . |
| Employment Service | 30,000.00 | 25,000.00 |
| Forest Protection Trust | . . . . . . . . . . . . | 53,774.45 |
| Land Assessment and Water Maintenance | 10,000.00 | 10,000.00 |
| Surplus Commodities | . . . . . . . . . . . . | 100,000.00 |
| Noxious Weed Eradication | 150,000.00 | . . . . . . . . . . . . |
| Pest Abatement | . . . . . . . . . . . . | 1,000.00 |
| Penitentiary Deficiency | . . . . . . . . . . . . | 19,619.48 |
| Occupational Disease | 10,000.00 | 4,278.00 |
| Public Welfare Board | . . . . . . . . . . . . | 1,600.00 |
| Public Assistance | 4,268,000.00 | 4,475,250.00 |
| Endowment Fund Reimbursements | . . . . . . . . . . . . | 106,567.49 |
| Public School Income | 2,000,000.00 | 2,364,230.00 |
| Total Grants | $ 6,484,344.27 | $ 7,161,319.42 |
| Direct Expenditures | * 6,071,602.04 | * 6,022,967.60 |
| Totals | $12,555,946.31 | $13,184,287.02 |

Exhibit E, supplemented by Schedules E-1 through E-17, presents an analysis of expenditures for the General and other operating funds (1941-42 biennium), classified according to the functional activities of government and the character or object of expenditures.

In future reports information will be compiled and classified on a basis consistent with the financial compilations presented herein, making possible the development of reliable comparisons indicative of revenue and operating trends."

* Does not include $162,303.12 of expenditures paid during 1941-42 biennium, which applied, under the accounting methods then in force, to the biennium ended December 31, 1940.

## SPECIAL EXHIBIT

### Showing Detail of Revenue and Non-Revenue Receipts Collected in the 1941-1942 Biennium

| | General Fund | Special Fund | Total |
|---|---|---|---|
| Taxes: | | | |
| Property Tax | $ 4,051,263.58 | $ 556,097.39 | $ 4,607,360.97 |
| Excise and Other Taxes— | | | |
| Athletic Tax | . . . . . . . . . . . . | 1,495.08 | 1,495.08 |
| Beer Revenue Tax | 458,838.04 | . . . . . . . . . . . . | 458,838.04 |
| Contractors' License Tax | . . . . . . . . . . . . | 30,242.50 | 30,242.50 |
| Corporation Tax | 152,155.00 | . . . . . . . . . . . . | 152,155.00 |
| Express Company Tax | 2,813.06 | . . . . . . . . . . . . | 2,813.06 |
| Experimental Fertilizer | . . . . . . . . . . . . | 803.97 | 803.97 |
| Fruit and Vegetable Advertising Tax | . . . . . . . . . . . . | 134,702.74 | 134,702.74 |
| Gasoline Tax | . . . . . . . . . . . . | 10,967,611.78 | 10,967,611.78 |
| Income Tax | 5,013,795.49 | 50,652.64 | 5,064,448.13 |
| Inheritance Tax | 193,902.25 | . . . . . . . . . . . . | 193,902.25 |
| Insurance Premium Tax | 762,336.91 | . . . . . . . . . . . . | 762,336.91 |
| Kilowatt Hour Tax | 881,387.17 | . . . . . . . . . . . . | 881,387.17 |
| Liquor Tax | 1,311,883.22 | . . . . . . . . . . . . | 1,311,883.22 |
| Malt Tax | 943.48 | . . . . . . . . . . . . | 943.48 |
| Mine License Tax | 424,230.33 | . . . . . . . . . . . . | 424,230.33 |
| Oleo Stamp Tax | . . . . . . . . . . . . | 5,068.95 | 5,068.95 |
| Transportation Tax | . . . . . . . . . . . . | 67,605.27 | 67,605.27 |
| White Fish Tax | . . . . . . . . . . . . | 970.06 | 970.06 |
| Workmen's Compensation Tax | . . . . . . . . . . . . | 20,621.07 | 20,621.07 |
| Total Tax Receipts | $13,253,548.53 | $11,835,871.45 | $25,089,419.98 |
| Licenses and Permits | $ 338,053.86 | $ 1,796,990.83 | $ 2,135,044.69 |
| Services and Fees | 262,868.86 | 482,476.56 | 745,345.42 |
| Interest and Penalties | 192,879.87 | 1,568,157.19 | 1,761,037.06 |
| Rentals | 9,075.54 | 410,195.38 | 419,270.92 |
| Fines, Forfeitures and Escheats, including Bond Security Adjustments | 21,226.77 | 56,089.08 | 77,315.85 |
| Miscellaneous Sales | 61,978.09 | 10,553,546.22 | 10,615,524.31 |
| Matched Funds and Contributions | 76,613.06 | 15,715,347.37 | 15,791,960.43 |
| Total Other Receipts | $ 962,696.05 | $30,582,802.63 | $31,545,498.68 |
| Total Revenue Receipts | $14,216,244.58 | $42,418,674.08 | $56,634,918.66 |
| Non-Revenue Receipts: | | | |
| Sales of Capital Assets | $ 1,734.10 | $ 5,855,431.05 | $ 5,857,165.15 |
| Sales of State Obligations | . . . . . . . . . . . . | 885,022.74 | 885,022.74 |
| Insurance Adjustment to Capital Assets | 562.93 | 308.65 | 871.58 |
| Trust Accounts | 689.50 | 4,611,279.35 | 4,611,968.85 |
| Refunds of Erroneous Receipts | 5,949.17 | 50,112.13 | 56.061,30 |
| Total Non-Revenue Receipts | $ 8,935.70 | $11,402,153.92 | $11,411,089.62 |
| Total Revenue and Non-Revenue Receipts | $14,225,180.28 | $53,820,828.00 | $68,046,008.28 |

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Exhibit A

## STATE OF IDAHO

### Summary Balance Sheets—All Funds—At December 31, 1942

| | General Fund | Restricted Revenue Funds (Sch. A-1) | Public Health Trust Fund | Coopera-tive Emergency Revenue | Highway Fund | Fish and Game Fund | Total Operating Funds | State Enterprise Funds | | Nonoperat'g Funds (Sch. A-2) | Combined Totals, All Funds |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Liquor Fund | State Insurance Fund | | |
| *Assets:* | | | | | | | | | | | |
| Cash with State Treasurer | $341,973.30 | $1,083,337.07 | $ 47,466.58 | $221,648.96 | $273,378.56 | $248,188.92 | $2,215,993.39 | $1,382,258.59 | $252,847.08 | $8,736,380.56 | $12,587,479.62 |
| Rotary Funds Subject to Withdrawal upon Authorization of Bonded Disbursing Ofcrs. | 12,861.11 | 10,131.46 | | 31,658.11 | 6,247.88 | 3.00 | 60,901.56 | 1,367.86 | 47,060.13 | 1,609.05 | 110,938.60 |
| Inventories—Materials and Supplies Note 1 | 1,362.15 | | | | | | 1,362.15 | | | | 1,362.15 |
| Taxes Receivable from Counties (Ex. H) | 568,459.92 | 427,425.04 | | | | | 995,884.96 | | | | 995,884.96 |
| Investments | | | | | | | | | | | |
| TOTAL ASSETS | $924,656.48 | $1,520,893.57 | $ 47,466.58 | $253,307.07 | $279,626.44 | $248,191.92 | $3,274,142.06 | $1,383,626.45 | $299,907.21 | $8,737,989.61 | $13,695,665.33 |
| *Liabilities:* | | | | | | | | | | | |
| Authorized Warrants (Not Issued) | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| Outstanding Regular Warrants | 114,855.28 | 97,250.46 | 8,047.42 | 112,634.30 | 201,486.43 | 11,234.38 | 545,508.27 | 285,978.46 | 9,105.96 | 19,311.99 | 859,904.68 |
| Outstanding Registered Warrants | 120.25 | | | | | | 120.25 | | | | 120.25 |
| Reserve for Outstanding Orders | 94,615.45 | 89,723.52 | 2,625.50 | 2,981.91 | 235,585.81 | 10,087.10 | 435,619.29 | 11,998.47 | 1,163.81 | 1,096.43 | 449,878.00 |
| TOTAL LIABILITIES | $209,590.98 | $ 186,973.98 | $ 10,672.92 | $115,616.21 | $437,072.24 | $ 21,321.48 | $ 981,247.81 | $ 297,976.93 | $ 10,269.77 | $ 20,408.42 | $ 1,309,902.93 |
| *Fund Balances* (Including Surplus Reserves): | | | | | | | | | | | |
| Reserve for Continuing Appropriation | $ 23,929.91 | $ | $ | $ | $ | $ | $ 23,929.91 | $ | $ | $ | $ 23,929.91 |
| Reserve for Taxes Rec. from Counties | 568,459.92 | 427,425.04 | | | | | 995,884.96 | | | | 995,884.96 |
| Reserve for Cash Carried as Rotary Funds | 12,861.11 | 10,131.46 | | 31,658.11 | 6,247.88 | 3.00 | 60,901.56 | 1,367.86 | 47,060.13 | 1,609.05 | 110,938.60 |
| Reserve for Investment in Inventories | 10,000.00 | | | | | | 10,000.00 | | | | 10,000.00 |
| | $615,250.94 | $ 437,556.50 | $ | $ 31,658.11 | $ 6,247.88 | $ 3.00 | $1,090,716.43 | $ 1,367.86 | $ 47,060.13 | $ 1,609.05 | $ 1,140,753.47 |
| *Free Balances* (Exhibit B) | 99,814.56 | 896,363.09 | 36,793.66 | 106,032.75 | *163,693.68* | 226,867.44 | 1,202,177.82 | 1,084,281.66 | 242,577.31 | 8,715,972.14 | 11,245,008.93 |
| | $715,065.50 | $1,333,919.59 | $ 36,793.66 | $137,690.86 | *$157,445.80* | $226,870.44 | $2,292,894.25 | $1,085,649.52 | $289,637.44 | $8,717,581.19 | $12,385,762.40 |
| TOTAL LIABILITIES, RESERVES AND FREE BALANCES | $924,656.48 | $1,520,893.57 | $ 47,466.58 | $253,307.07 | $279,626.44 | $248,191.92 | $3,274,142.06 | $1,383,626.45 | $299,907.21 | $8,737,989.61 | $13,695,665.33 |

EXPLANATORY NOTATIONS

NOTE 1—The above balance sheets do not carry totals for investments or inventories in the various special funds, inasmuch as this information can not be accurately and completely ascertained at this time. However, these omissions have no effect on the free surplus of the funds under the conservative methods in use, which provide for full reserves against investments in assets other than cash.

NOTE 2—Highway Fund "Outstanding Orders" shown above include some long term contract material and supply encumbrances, but do not include current federal, state, and local cooperative contract incompleted construction obligations totaling $1,390,000.00, according to the State Highway Department.

NOTE.—Italics indicate red figures.

## STATE OF IDAHO

Schedule A-1

### Statement of Cash, Liabilities and Fund Balances of Miscellaneous Restricted Revenue Funds, Bond Interest and Redemption Funds, and Construction Funds at December 31, 1942

| No. | FUND NAME | Assets | | Liabilities | | Fund Balances at Dec. 31, 1942 |
|---|---|---|---|---|---|---|
| | | Cash with State Treasurer | Rotary Funds | Outstanding Warrants | Outstanding Orders | |
| | *Judiciary:* | | | | | |
| 15 | Law Library Fund | $ 3,520.23 | $... | $ 314.83 | $ 3.00 | $ 3,202.40 |
| | *Agriculture:* | | | | | |
| 20 | Weights and Measures Inspection | 2,964.78 | ... | 236.34 | ... | 2,728.44 |
| 21 | Agriculture Inspection | 26,980.45 | 1,686.39 | 4,998.15 | 48.80 | 23,619.89 |
| 22 | Bee Inspection | 2,843.17 | ... | 203.65 | ... | 2,639.52 |
| 23 | Pest Abatement | 1,162.14 | ... | ... | ... | 1,162.14 |
| 24 | Abortion Eradication | 14,750.34 | ... | 601.37 | 15.00 | 14,133.97 |
| 24 | Tuberculosis Eradication | 9,129.77 | ... | 292.12 | ... | 8,837.65 |
| 26 | Noxious Weed Eradication | 1,049.86 | ... | ... | ... | 1,049.86 |
| 27 | Predatory Animal Fund | 19,326.59 | ... | 1,685.10 | 18,238.86 | * *597.37* |
| 28 | Sheep Inspection Fund | 2,604.67 | ... | 530.95 | 1,885.45 | 188.27 |
| 29 | Experimental Fertilizer Fund | 1,711.78 | ... | 100.00 | ... | 1,611.78 |
| 30 | Glanders Indemnity Fund | 1,870.05 | ... | ... | ... | 1,870.05 |
| 31 | Idaho Advertising and Development Fund | 30,311.93 | 530.22 | 186.30 | 7,039.97 | 23,615.88 |
| 32 | Agriculture Adjustment Fund | 194.12 | ... | ... | ... | 194.12 |
| | *Business Regulation:* | | | | | |
| 40 | Banking and Investment Administration | 13,034.54 | ... | 225.00 | 28.35 | 12,781.19 |
| 41 | Occupational License Fund | 16,904.72 | ... | 644.95 | 203.95 | 16,055.82 |
| 42 | Industrial Administration Fund | 67,344.84 | 990.99 | 761.15 | 1,093.33 | 66,481.35 |
| 43 | Industrial Special Indemnity Fund | 48,213.70 | ... | 197.56 | ... | 48,016.14 |
| 44 | Industrial Special Indemnity Investment | ... | ... | ... | ... | ... |
| 45 | Employment Service | 15,101.08 | ... | 4.24 | ... | 15,096.84 |
| 46 | Athletic Fund | 2,309.72 | ... | ... | ... | 2,309.72 |
| 47 | Bar Commission | 1,839.34 | ... | 30.06 | 464.90 | 1,344.38 |
| 48 | Aeronautics Fund | 4,884.55 | ... | 1,213.73 | ... | 3,670.82 |
| 49 | Pharmacy Fund | 1,411.29 | ... | 6.00 | ... | 1,405.29 |
| 50 | Professional Engineers | 3,340.34 | ... | ... | 25.65 | 3,314.69 |
| 51 | Public Works Contractor's License Fund | 1,105.65 | ... | ... | 42.00 | 1,063.65 |
| | *Conservation, Recreation, and Development:* | | | | | |
| 60 | Game Warden's Predatory Animal Fund | 1,757.55 | ... | 175.00 | ... | 1,582.55 |
| 61 | Wildlife Restoration Project | 11,043.61 | ... | 184.19 | 103.50 | 10,755.92 |
| 62 | Carey Act Fund | 3,361.48 | ... | ... | ... | 3,361.48 |
| 63 | Heyburn Park | 4,281.16 | ... | 56.59 | ... | 4,224.57 |
| | *Corrections* (Adult): | | | | | |
| 70 | Penitentiary Improvement | 1.63 | ... | ... | ... | 1.63 |
| 71 | Penitentiary Income | 14,838.00 | ... | 314.53 | 212.71 | 14,310.76 |
| 72 | Penitentiary Library Fund | 301.95 | ... | ... | 28.46 | 273.49 |
| 73 | State Penal Betterment Fund | ... | ... | ... | ... | ... |

NOTE.—Italics indicate red figures.
* Refer to Schedule B-1 for explanation of overdraft in the amount of $597.37.

## STATE OF IDAHO

Schedule A-1—Continued

### Statement of Cash, Liabilities and Fund Balances of Miscellaneous Restricted Revenue Funds, Bond Interest and Redemption Funds, and Construction Funds at December 31, 1942

| No. | FUND NAME | Assets | | Liabilities | | Fund Balances at Dec. 31, 1942 |
|---|---|---|---|---|---|---|
| | | Cash with State Treasurer | Rotary Funds | Outstanding Warrants | Outstanding Orders | |
| | *Education:* | | | | | |
| 75 | Teachers' Registration | $ 80.39 | $... | $... | $... | $ 80.39 |
| 76 | Albion State Normal School Income | 23,628.56 | ... | 5,682.73 | 1,343.89 | 16,601.94 |
| 77 | Deaf and Blind School Income | 6,484.49 | ... | ... | ... | 6,484.49 |
| 78 | Industrial Training School Income | 32,897.15 | ... | 1,492.98 | ... | 31,404.17 |
| 79 | Lewiston Normal School Income | 22,372.40 | ... | 5,006.89 | ... | 17,365.51 |
| 80 | University of Idaho, Southern Branch, Income | 16,060.00 | ... | 355.64 | 500.98 | 15,203.38 |
| | *Public Welfare:* | | | | | |
| 91 | State Hospital North Income | 13,026.87 | ... | 117.00 | 4,151.52 | 8,758.35 |
| 92 | State Hospital South Income | 18,067.57 | ... | 1,905.96 | 8,026.82 | 8,134.79 |
| 93 | Soldiers' Home Income | 7,586.30 | ... | 111.90 | 698.25 | 6,776.15 |
| 94 | Soldiers' Home (Federal Aid) | 2,603.66 | ... | 165.00 | ... | 2,438.66 |
| | *Public Lands and Investments:* | | | | | |
| 100 | Farm Mortgage Fund | 26,089.55 | ... | 13.00 | ... | 26,076.55 |
| 101 | State Land Water Maintenance and Assessment | 8,734.79 | ... | 359.47 | 1,959.00 | 6,416.32 |
| 102 | Forester's Special Fund | 9,034.40 | 4,397.22 | 363.95 | 60.75 | 13,006.92 |
| 103 | Forest Protection Trust Fund | 15,194.55 | ... | 16,388.02 | ... | * *1,193.47* |
| 104 | U.S. Clarke-McNary Fund | 38,941.02 | ... | 5,671.25 | ... | 33,269.77 |
| | *Protection of Persons and Property:* | | | | | |
| 106 | Adjutant General's Contingent Fund | 530.74 | ... | 39.60 | ... | 491.14 |
| | *Tax Administration:* | | | | | |
| 110 | Motor Vehicle | 105,783.15 | 2,526.64 | 6,837.02 | 11,737.65 | 89,735.12 |
| 111 | Income Tax Refund | 30,939.78 | ... | 2,482.01 | ... | 28,457.77 |
| 112 | Motor Fuels Fund | 86,724.60 | ... | 34,298.95 | ... | 52,425.65 |
| | *Miscellaneous Governmental Activities:* | | | | | |
| 115 | Lava Hot Springs | 3,825.40 | ... | 463.38 | ... | 3,362.02 |
| 116 | Southern Idaho Demonstration Farm | 3,968.42 | ... | ... | ... | 3,968.42 |
| | TOTAL MISCELLANEOUS RESTRICTED REVENUE FUNDS | $ 802,068.82 | $ 10,131.46 | $ 94,716.56 | $ 57,912.79 | $ 659,570.93 |
| | *Bond Interest and Redemption Funds:* | | | | | |
| 130 | General Interest and Sinking Funds | $ 53,582.15 | $... | $... | $... | $ 53,582.15 |
| 131 | Public Building Interest and Sinking Fund | 11,679.68 | ... | ... | ... | 11,679.68 |
| 132 | 1941 Idaho State Institutions Improvement Bond Sinking Fund | ... | ... | ... | ... | ... |
| 133 | Toll Bridge and Redemption Fund | 74,288.18 | ... | ... | ... | 74,288.18 |
| | TOTAL BOND FUNDS | $ 139,550.01 | $... | $... | $... | $ 139,550.01 |
| | *Construction Funds:* | | | | | |
| 120 | Deaf and Blind School Construction | $ 60.66 | $... | $... | $... | $ 60.66 |
| 121 | State Hospital North Construction | ... | ... | ... | ... | ... |
| 122 | State Hospital South Construction | ... | ... | ... | ... | ... |
| 123 | State School and Colony Construction | ... | ... | ... | ... | ... |
| 124 | 1941 Idaho State Institutions Improvement | 89,724.63 | ... | 2,110.00 | 26,002.88 | 61,611.75 |
| 125 | State Tuberculosis Hospital Construction | 3,528.81 | ... | ... | 4,697.49 | † *1,168.68* |
| 126 | Idaho State Institutions Construction | 48,404.14 | ... | 423.90 | 1,110.36 | 46,869.88 |
| | TOTAL CONSTRUCTION FUNDS | $ 141,718.24 | $... | $ 2,533.90 | $ 31,810.73 | $ 107,373.61 |
| | GRAND TOTAL | $1,083,337.07 | $ 10,131.46 | $ 97,250.46 | $ 89,723.52 | $ 906,494.55 |

NOTE.—Italics indicate red figures.
* Refer to Schedule B-1 for explanation of overdraft in the amount of $1,193.47.
†Refer to Schedule B-1 for explanation of overdraft in the amount of $1,168.68.

## STATE OF IDAHO

**Schedule A-2**

### Statement of Cash, Liabilities and Fund Balances, Non-Operating and Unemployment Compensation Funds, At December 31, 1942

| No. | FUND NAME | Assets | | Liabilities | | Fund Balances at Dec. 31, 1942 |
|---|---|---|---|---|---|---|
| | | Cash with State Treasurer | Rotary Funds | Outstanding Warrants | Outstanding Orders | |
| | *Suspense Funds:* | | | | | |
| 145 | Banking and Investment Company | $ | $ | $ | $ | $ |
| 146 | Bureau of Insurance | 390.00 | | | | 390.00 |
| 147 | Escheat Suspense | 5,801.28 | | | | 5,801.28 |
| 148 | Fish and Game Suspense | | | | | |
| 149 | Fish and Game Beaver Suspense | 1,459.08 | | | | 1,459.08 |
| 150 | Highway Suspense | 200,000.00 | | | | 200,000.00 |
| 151 | Land Commissioner's Suspense | 99,405.85 | | 682.33 | | 98,723.52 |
| 152 | Lava Hot Springs | 2,732.04 | | | | 2,732.04 |
| 153 | Liquor Control Distribution | | | | | |
| 154 | Reclamation | 2,473.75 | | | | 2,473.75 |
| 155 | Store License | 34.50 | | | | 34.50 |
| 156 | Soldiers' Home | 2,539.47 | | | | 2,539.47 |
| 157 | Blister Rust | | | | | |
| 158 | Treasurer's Suspense | 44.22 | | 40.38 | | 3.84 |
| 159 | Treasurer's Cancelled Check | 293.13 | | | | 293.13 |
| 160 | Forester's Emergency Fire Fund (Federal) | 2,821.50 | | 2,821.50 | | |
| | | $ 317,994.82 | $ | $ 3,544.21 | $ | $ 314,450.61 |
| | *Trust and Agency Funds:* | | | | | |
| 165 | Asylum and Sanitarium Fund | $ 4,334.12 | $ | $ 9.43 | $ | $ 4,324.69 |
| 166 | Bank Trust Fund | 29,250.06 | | .57 | | 29,249.49 |
| 167 | American Falls Reservoir | 43,084.05 | | | | 43,084.05 |
| 168 | Hillsdale Irrigation District | 46,688.29 | | | | 46,688.29 |
| 169 | Highway Trust | 19,343.75 | | | | 19,343.75 |
| 170 | State School and Colony—Endowment Trust | 1,750.00 | | | | 1,750.00 |
| 171 | State School and Colony—Income Trust | 868.39 | | | | 868.39 |
| 172 | Public School Income | 782,476.89 | | | | 782,476.89 |
| 173 | University of Idaho Income | 14,962.13 | | 983.49 | | 13,978.64 |
| 174 | Agricultural College Income | 4,461.01 | | 995.81 | | 5,465.20 |
| 175 | School of Science Income | 16,769.69 | | 1,163.12 | | 15,606.57 |
| 176 | Normal School Income | | | | | |
| 178 | Loan Interest Expense | 33.45 | | 33.45 | | |
| 177 | Charitable Institutions Income | | | | | |
| | | $ 966,021.83 | $ | $ 3,185.87 | $ | $ 962,835.96 |
| | *Federal Aid Funds:* | | | | | |
| 180 | National Forest Reserve | $ | $ | $ | $ | $ |
| 181 | National Defense | 339,660.41 | | | | 339,660.41 |
| 182 | George Deen | 66,316.55 | | | | 66,316.55 |
| 183 | Vocational Education | 20,805.59 | | | | 20,805.59 |
| 184 | Vocational Rehabilitation | 5,060.39 | | | | 5,060.39 |
| | | $ 431,842.94 | $ | $ | $ | $ 431,842.94 |

## STATE OF IDAHO

**Schedule A-2—Continued**

### Statement of Cash, Liabilities and Fund Balances, Non-Operating and Unemployment Compensation Funds, At December 31, 1942

| No. | FUND NAME | Assets | | Liabilities | | Fund Balances at Dec. 31, 1942 |
|---|---|---|---|---|---|---|
| | | Cash with State Treasurer | Rotary Funds | Outstanding Warrants | Outstanding Orders | |
| | *Endowment Funds:* | | | | | |
| 190 | Agricultural College | $ 41,384.93 | $ | $ | $ | $ 41,384.93 |
| 191 | Charitable Institutions | 64,923.05 | | | | 64,923.05 |
| 192 | Normal School | 56,587.06 | | | | 56,587.06 |
| 193 | Penitentiary | 57,236.67 | | 55.04 | | 57,181.63 |
| 194 | Public Building | | | | | |
| 195 | Public School | 339,310.00 | | | | 339,310.00 |
| 196 | School of Science | 330,271.11 | | | | 330,271.11 |
| 197 | State Hospital South | 48,364.76 | | | | 48,364.76 |
| 198 | University of Idaho | 70,985.11 | | | | 70,985.11 |
| | | $1,009,062.69 | $ | $ 55.04 | $ | 1,009,007.65 |
| | Total | $2,724,922.28 | $ | $ 6,785.12 | $ | $2,718,137.16 |
| | *Unemployment Compensation Funds:* | | | | | |
| 140 | Unemployment Compensation Administration | $ 11,383.75 | $ 1,609.05 | $ 2,820.82 | $ 1,096.43 | $ 9,075.55 |
| 141 | Unemployment Compensation Trust Fund | 21,919.68 | | 7,106.05 | | 14,813.63 |
| 142 | Unemployment Compensation Benefit Fund | 2,995.18 | | 2,600.00 | | 395.18 |
| 143 | Unemployment Compensation Trust, U.S. Treasury | 5,975,159.67 | | | | 5,975,159.67 |
| | Total Unemployment Compensation Funds | $6,011,458.28 | $ 1,609.05 | $ 12,526.87 | $ 1,096.43 | $5,999,444.03 |
| | GRAND TOTAL, NON-OPERATING FUNDS | $8,736,380.56 | $ 1,609.05 | $ 19,311.99 | $ 1,096.43 | $8,717,581.19 |

## STATE OF IDAHO

**Exhibit B**

### Analysis of Changes in Fund Balances—All Funds—During the Biennium Ended December 31, 1942

| UNEXPENDED FUND BALANCES | General Fund | Restricted Revenue Funds (Schedule B-1) | Public Health Trust Fund | Cooperative Emergency Revenue | Highway Fund | Fish and Game Fund | TOTAL OPERATING FUNDS | STATE ENTERPRISE FUNDS: Liquor Fund | STATE ENTERPRISE FUNDS: State Ins. Fund | Non-Operating (Schedule A-2) (Schedule B-2) | Combined Totals All Funds |
|---|---|---|---|---|---|---|---|---|---|---|---|
| *January 1, 1941* | *$ 1,613,862.79* | $ 931,399.59 | $ 46,302.90 | $ 72,626.88 | $ 227,261.96 | $ 113,783.56 | *$ 222,487.90* | $ 372,634.31 | $ 254,272.65 | $ 6,050,163.80 | $ 6,454,582.86 |
| Add: Net Adjustments, Prior Biennium— | | | | | | | | | | | |
| Receipts and Collections (1939-1940) | 2,177,659.36 | ............ | ............ | ............ | ............ | ............ | 2,177,659.36 | ............ | ............ | ............ | 2,177,659.36 |
| Cancelled Warrants (1937-38) | 58.12 | 72.28 | ............ | ............ | 126.45 | 7.15 | 264.00 | 31.72 | ............ | ............ | 295.72 |
| Less Expenditures (1939-40) | 162,303.12 | 210,215.27 | 7,387.13 | 13,319.33 | 560,382.94 | 11,898.57 | 965,506.36 | 340,221.03 | 10,414.59 | ............ | 1,316,141.98 |
| Fund Balances at January 1, 1941, as Adjusted | $ 401,551.57 | $ 721,256.60 | $ 38,915.77 | $ 59,307.55 | *$ 332,994.53* | $ 101,892.14 | $ 989,929.10 | $ 32,445.00 | $ 243,858.06 | $ 6,050,163.80 | $ 7,316,395.96 |
| *Fund Changes—January 1, 1941-December 31, 1942:* | | | | | | | | | | | |
| Additions— | | | | | | | | | | | |
| Receipts and Collections | 12,046,837.63 | 4,722,935.68 | 411,228.53 | 4,484,314.71 | $13,068,128.39 | $ 866,696.49 | $35,600,141.43 | $10,646,355.32 | $ 2,626,248.23 | $16,994,920.65 | $65,867,665.63 |
| Transfers from Other Funds | 943,120.21 | 602,462.60 | ............ | 4,621,850.00 | 372,854.82 | 60.00 | 6,540,347.63 | 2,107.24 | 16.52 | 14,458,842.35 | 21,001,313.74 |
| Provision for Reserve for Continuing Appropriations | 2,297.60 | ............ | ............ | ............ | ............ | ............ | 2,297.60 | ............ | ............ | ............ | 2,297.60 |
| TOTAL CURRENT ADDITIONS | $12,992,255.44 | $ 5,325,398.28 | $ 411,228.53 | $ 9,106,164.71 | $13,440,983.21 | $ 866,756.49 | $42,142,786.66 | $10,648,462.56 | $ 2,626,264.75 | $31,453,763.00 | $86,871,276.97 |
| Deductions— | | | | | | | | | | | |
| Inter-Fund Service Charges | $ 5,470.96 | $ 8,147.44 | $ 1,857.67 | $ 760.99 | $ 1,171.99 | $ 988.61 | $ 18,397.66 | $ 171.06 | $ 124.94 | $ 1,196.89 | $ 19,890.55 |
| Inter-Fund Service Credits | *10,060.94* | *2,707.67* | *55.44* | *945.39* | *2,987.53* | ............ | *16,756.97* | ............ | ............ | *3,133.58* | *19,890.55* |
| Expenditures (Drafts and Warrants) | 6,027,557.58 | 4,392,030.93 | 408,922.91 | 8,946,642.00 | 10,939,070.65 | 672,705.48 | 31,386,929.55 | 7,862,099.46 | 2,610,759.29 | 19,568,397.18 | 61,428,185.48 |
| NET EXPENDITURES | $ 6,022,967.60 | $ 4,397,470.70 | $ 410,725.14 | $ 8,946,457.60 | $10,937,255.11 | $ 673,694.09 | $31,388,570.24 | $ 7,862,270.52 | $ 2,610,884.23 | $19,566,460.49 | $61,428,185.48 |
| Adjustment for Outstanding Commitments | $ 93,222.07 | $ 89,723.52 | $ 2,625.50 | $ 2,981.91 | $ 235,585.81 | $ 10,087.10 | $ 434,225.91 | $ 11,998.47 | $ 1,163.81 | $ 1,096.43 | $ 448,484.62 |
| Provision for Rotary Fund Reserves | *39,250.04* | 4,500.00 | ............ | 100,000.00 | ............ | ............ | 65,249.96 | ............ | *169.80* | *400.00* | 64,680.16 |
| Transfers to Other Funds | 55,733.40 | 658,597.57 | ............ | 10,000.00 | 2,098,841.44 | 58,000.00 | 2,881,172.41 | 1,722,356.91 | 15,667.26 | 9,220,797.74 | 13,839,994.32 |
| Legislative Grants to Other Funds | 7,161,319.42 | ............ | ............ | ............ | ............ | ............ | 7,161,319.42 | ............ | ............ | ............ | 7,161,319.42 |
| TOTAL CURRENT DEDUCTIONS | $13,293,992.45 | $ 5,150,291.79 | $ 413,350.64 | $ 9,059,439.51 | $13,271,682.36 | $ 741,781.19 | $41,930,537.94 | $ 9,596,625.90 | $ 2,627,545.50 | $28,787,954.66 | $82,942,664.00 |
| NET CURRENT INCREASE (DECREASE) | *$ 301,737.01* | $ 175,106.49 | *$ 2,122.11* | $ 46,725.20 | $ 169,300.85 | $ 124,975.30 | $ 212,248.72 | $ 1,051,836.66 | *$ 1,280.75* | $ 2,665,808.34 | $ 3,928,612.97 |
| FREE FUND BALANCES AT DECEMBER 31, 1942 | $ 99,814.56 | $ 896,363.09 | $ 36,793.66 | $ 106,032.75 | *$ 163,693.68* | $ 226,867.44 | $ 1,202,177.82 | $ 1,084,281.66 | $ 242,577.31 | $ 8,715,972.14 | $11,245,008.93 |

NOTE.—Italics indicate red figures.

## Statement of Changes in Miscellaneous Restricted Revenue, Bond Interest and Redemption, and Construction Funds for the Biennium Ended December 31, 1942

| No. | FUND NAME | Fund Balances at Jan. 1, 1941 | Fund Additions | | Totals | Fund Reductions | | | Fund Balances at Dec. 31, 1942 |
|---|---|---|---|---|---|---|---|---|---|
| | | | Receipts | Transfers | | Transfers | Expenditures | Outstanding Orders | |
| | *Judiciary:* | | | | | | | | |
| 15 | Law Library Fund | $ 1,851.55 | $ 10,293.70 | $ .......... | $ 12,145.25 | $ .......... | $ 8,939.85 | $ 3.00 | $ 3,202.40 |
| | *Agricultural:* | | | | | | | | |
| 20 | Weights and Measures Inspection | 613.19 | 14,444.27 | ........... | 15,057.46 | ........... | 12,329.02 | ........... | 2,728.44 |
| 21 | Agriculture Inspection Fund | 14,169.47 | 352,661.21 | 2,500.00 | 369,330.68 | 2,500.00 | 344,848.38 | 48.80 | 21,933.50 |
| 22 | Bee Inspection | 1,779.25 | 3,663.95 | ........... | 5,443.20 | ........... | 2,803.68 | ........... | 2,639.52 |
| 23 | Pest Abatement | 162.14 | ........... | 1,000.00 | 1,162.14 | ........... | ........... | ........... | 1,162.14 |
| 24 | Abortion Eradication | 8,786.29 | 16,010.51 | ........... | 24,796.80 | ........... | 10,647.83 | 15.00 | 14,133.97 |
| 25 | Tuberculosis Eradication | 6,856.40 | 15,919.51 | ........... | 22,775.91 | ........... | 13,938.26 | ........... | 8,837.65 |
| 26 | Noxious Weed Eradication | 15,272.64 | ........... | ........... | 15,272.64 | 14,160.14 | 62.64 | ........... | 1,049.86 |
| 27 | Predatory Animal Fund | 13,095.45 | 66,804.71 | ........... | 79,900.16 | ........... | 62,258.67 | * 18,238.86 | * *597.37* |
| 28 | Sheep Inspection Fund | 1,236.86 | 17,732.30 | ........... | 18,996.16 | ........... | 16,922.44 | 1,885.45 | 188.27 |
| 29 | Experimental Fertilizer Fund | 2,452.37 | 1,753.97 | ........... | 4,206.34 | ........... | 2,594.56 | ........... | 1,611.78 |
| 30 | Glanders Indemnity Fund | 1,870.05 | ........... | ........... | 1,870.05 | ........... | ........... | ........... | 1,870.05 |
| 31 | Idaho Advertising and Development Fund | 22,395.82 | 134,702.74 | 1,000.00 | 158,098.56 | 1,000.00 | 126,972.93 | 7,039.97 | 23,085.66 |
| 32 | Agriculture Adjustment Fund | 194.12 | ........... | ........... | 194.12 | ........... | ........... | ........... | 194.12 |
| | | $ 88,911.05 | $ 623,693.17 | $ 4,500.00 | $ 717,104.22 | $ 17,660.14 | $ 593,378.41 | $ 27,228.08 | $ 78,837.59 |
| | *Business Regulation:* | | | | | | | | |
| 40 | Banking and Investment Administration | 10,388.35 | 17,252.08 | ........... | 27,640.43 | ........... | 14,830.89 | 28.35 | 12,781.19 |
| 41 | Occupational License Fund | 16,831.19 | 47,798.00 | 500.00 | 65,129.19 | 18,000.00 | 30,869.42 | 203.95 | 16,055.82 |
| 42 | Industrial Administration Fund | 53,817.03 | 40,057.63 | 21,945.26 | 115,819.92 | 2,000.00 | 47,236.23 | 1,093.33 | 65,490.36 |
| 43 | Industrial Special Indemnity Fund | 39,701.84 | 12,326.48 | ........... | 52,028.32 | ........... | 4,012.18 | ........... | 48,016.14 |
| 44 | Industrial Special Indemnity Investment | ........... | ........... | ........... | ........... | ........... | ........... | ........... | ........... |
| 45 | Employment Service | 4,494.23 | 130,777.29 | 25,000.00 | 160,271.52 | ........... | 145,174.68 | ........... | 15,096.84 |
| 46 | Athletic | 2,613.18 | 1,730.74 | ........... | 4,343.92 | ........... | 2,034.20 | ........... | 2,309.72 |
| 47 | Bar Commission | 3,445.70 | 8,035.50 | ........... | 11,481.20 | ........... | 9,671.92 | 464.90 | 1,344.38 |
| 48 | Aeronautics Fund | 7,438.15 | 35,058.88 | ........... | 42,497.03 | ........... | 38,826.21 | ........... | 3,670.82 |
| 49 | Pharmacy Fund | 782.08 | 6,007.00 | ........... | 6,789.08 | ........... | 5,383.79 | ........... | 1,405.29 |
| 50 | Professional Engineers | 2,544.85 | 3,635.90 | ........... | 6,180.75 | ........... | 2,840.41 | 25.65 | 3,314.69 |
| 51 | Public Works Contractors' License Fund | 5,108.92 | 9,050.00 | ........... | 14,158.92 | 5,108.92 | 7,944.35 | 42.00 | 1,063.65 |
| | | $ 147,165.52 | $ 311,729.50 | $ 47,445.26 | $ 506,340.28 | $ 25,108.92 | $ 308,824.28 | $ 1,858.18 | $ 170,548.90 |
| | *Conservation, Recreation, and Development:* | | | | | | | | |
| 60 | Game Warden's Predatory Animal Fund | 6,881.80 | 45.71 | 18,000.00 | 24,927.51 | ........... | 23,344.96 | ........... | 1,582.55 |
| 61 | Wildlife Restoration Project | 12,615.30 | 73,562.09 | 40,000.00 | 126,177.39 | ........... | 115,317.97 | 103.50 | 10,755.92 |
| 62 | Carey Act Fund | 3,406.45 | 535.23 | ........... | 3,941.68 | ........... | 580.20 | ........... | 3,361.48 |
| 63 | Heyburn Park Fund | 4,922.75 | 7,215.65 | ........... | 12,138.40 | ........... | 7,913.83 | ........... | 4,224.57 |
| | | $ 27,826.30 | $ 81,358.68 | $ 58,000.00 | $ 167,184.98 | $ .......... | $ 147,156.96 | $ 103.50 | $ 19,924.52 |

NOTE.—Italics indicate red figures.

* Outstanding orders totaling $10,123.86 are included in outstanding orders shown above ($18,238.86), which were taken up in error and due for cancellation. The overdraft of $597.37 will thereby be eliminated.



## Statement of Changes in Miscellaneous Restricted Revenue, Bond Interest and Redemption, and Construction Funds for the Biennium Ended December 31, 1942

| No. | FUND NAME | Fund Balances at Jan. 1, 1941 | Fund Additions | | Totals | Fund Reductions | | | Fund Balances at Dec. 31, 1942 |
|---|---|---|---|---|---|---|---|---|---|
| | | | Receipts | Transfers | | Transfers | Expenditures | Outstanding Orders | |
| | *Correction (Adult):* | | | | | | | | |
| 70 | Penitentiary Improvement | $ 1.63 | $ .......... | $ .......... | $ 1.63 | $ .......... | $ .......... | $ .......... | $ 1.63 |
| 71 | Penitentiary Income Fund | * *13,846.90* | 58,661.20 | 23,338.86 | 68,153.16 | ........... | 53,629.69 | 212.71 | 14,310.76 |
| 72 | Penitentiary Library Fund | 392.07 | 944.91 | ........... | 1,336.98 | ........... | 1,035.03 | 28.46 | 273.49 |
| | State Penal Betterment Fund | ........... | ........... | ........... | ........... | ........... | ........... | ........... | ........... |
| | | $ *13,453.20* | $ 59,606.11 | $ 23,338.86 | $ 69,491.77 | ........... | $ 54,664.72 | $ 241.17 | $ 14,585.88 |
| | *Education:* | | | | | | | | |
| 75 | Teachers' Registration | 32.43 | 96.00 | ........... | 128.43 | ........... | 48.04 | ........... | 80.39 |
| 76 | Albion State Normal School Income | 7,165.17 | ........... | 53,703.23 | 60,868.40 | ........... | 42,922.57 | 1,343.89 | 16,601.94 |
| 77 | Deaf and Blind School Income | 7,250.97 | ........... | 4,762.81 | 12,013.78 | ........... | 5,529.29 | ........... | 6,684.49 |
| 78 | Industrial Training School Income | 11,099.57 | ........... | 38,102.17 | 49,201.74 | ........... | 17,797.57 | ........... | 31,404.17 |
| 79 | Lewiston Normal School Income | 9,427.52 | ........... | 53,703.26 | 63,130.78 | ........... | 45,765.27 | ........... | 17,365.51 |
| 80 | Univ. of Idaho, So. Branch, Income | 9,363.63 | ........... | 38,102.17 | 47,465.80 | ........... | 31,761.44 | 500.98 | 15,203.38 |
| | | $ 44,339.29 | $ 96.00 | $ 188,373.64 | $ 232,808.93 | ........... | $ 143,824.18 | $ 1,844.87 | $ 87,139.88 |
| | *Public Welfare:* | | | | | | | | |
| 91 | State Hospital North—Income | $ 9,092.43 | $ .......... | $ 38,102.17 | $ 47,194.60 | $ .......... | $ 34,284.73 | $ 4,151.52 | $ 8,758.35 |
| 92 | State Hospital South—Income | 2,600.38 | 39,259.73 | 8,297.21 | 50,157.32 | 3,600.40 | 30,395.31 | 8,026.82 | 8,134.79 |
| 93 | Soldiers' Home Income | 4,643.19 | 39.26 | 23,813.93 | 28,496.38 | ........... | 21,021.98 | 698.25 | 6,776.15 |
| 94 | Soldiers' Home (Federal Aid) | 2,192.01 | 27,654.33 | ........... | 29,846.34 | ........... | 27,407.68 | ........... | 2,438.66 |
| | | $ 18,528.01 | $ 66,953.32 | $ 70,213.31 | $ 155,694.64 | $ 3,600.40 | $ 113,109.70 | $ 12,876.59 | $ 26,107.95 |
| | *Public Lands and Investments:* | | | | | | | | |
| 100 | Farm Mortgage Fund | $ 212,283.96 | $ 52,960.97 | $ 4,123.64 | $ 269,368.57 | $ 240,918.42 | $ 2,373.60 | $ .......... | $ 26,076.55 |
| 101 | State Land Water Maintenance and Assessment Fund | 182.57 | 6,635.43 | 10,000.00 | 16,818.00 | ........... | 8,442.68 | 1,959.00 | 6,416.32 |
| 102 | Forester's Special Fund | 30,480.54 | 12,415.53 | 8,666.43 | 51,562.50 | 5,000.00 | 37,892.05 | 60.75 | 8,609.70 |
| 103 | Forest Protection Fund | † *43,315.69* | 45,788.20 | 53,774.45 | 56,246.96 | 4,832.46 | 52,607.97 | ........... | *1,193.47* |
| 104 | U.S. Clarke-McNary Fund | 53,201.59 | 102,021.04 | ........... | 155,222.63 | ........... | 121,952.86 | ........... | 33,269.77 |
| | | $ 252,832.97 | $ 219,821.17 | $ 76,564.52 | $ 549,218.66 | $ 250,750.88 | $ 223,269.16 | $ 2,019.75 | $ 73,178.87 |
| | *Protection of Persons and Property:* | | | | | | | | |
| 106 | Adjutant General's Contingent | $ 314.74 | $ 2,644.83 | $ .......... | $ 2,959.57 | $ .......... | $ 2,468.43 | $ .......... | $ 491.14 |
| | *Tax Administration:* | | | | | | | | |
| 110 | Motor Vehicle | $ 66,069.24 | $ 656,640.58 | $ 8,000.00 | $ 730,709.82 | $ 147,162.79 | $ 484,600.90 | $ 11,737.65 | $ 87,208.48 |
| 111 | Income Tax Refund | 8,746.04 | 50,652.64 | ........... | 59,398.68 | ........... | 30,940.91 | ........... | 28,457.77 |
| 112 | Motor Fuels Fund | 144,245.16 | 1,072,106.07 | 34,868.65 | 1,251,219.88 | 171,749.68 | 1,027,044.55 | ........... | 52,425.65 |
| | | $ 219,060.44 | $1,779,399.29 | $ 42,868.65 | $2,041,328.38 | $ 318,912.47 | $1,542,586.36 | $ 11,737.65 | $ 168,091.90 |

NOTE.—Italics indicate red figures.

† The amount of $1,193.47 shown under Forest Protection Trust Fund represents registered warrants.

## STATE OF IDAHO

**Schedule B-1—Continued**

### Statement of Changes in Miscellaneous Restricted Revenue, Bond Interest and Redemption, and Construction Funds for the Biennium Ended December 31, 1942

| No. | FUND NAME | Fund Balances at Jan. 1, 1941 | Fund Additions: Receipts | Fund Additions: Transfers | Totals | Fund Reductions: Transfers | Fund Reductions: Expenditures | Fund Reductions: Outstanding Orders | Fund Balances at Dec. 31, 1942 |
|---|---|---|---|---|---|---|---|---|---|
| | *Miscellaneous Governmental Activities:* | | | | | | | | |
| 115 | Lava Hot Springs | $ 5,244.16 | $ 23,654.94 | $.......... | $ 28,899.10 | $.......... | $ 25,537.08 | $.......... | $ 3,362.02 |
| 116 | Southern Idaho Demonstration Farm | 2,686.97 | 1,891.75 | .......... | 4,578.72 | .......... | 610.30 | .......... | 3,968.42 |
| | | $ 7,931.13 | $ 25,546.69 | $.......... | $ 33,477.82 | $.......... | $ 26,147.38 | $.......... | $ 7,330.44 |
| | Total Misc. Restricted Rev. Funds | $ 795,307.80 | $3,181,142.46 | $ 511,304.24 | $4,487,754.50 | $ 616,032.81 | $3,164,369.43 | $ 57,912.79 | $ 649,439.47 |
| | *Bond Interest and Rdemption Funds:* | | | | | | | | |
| 130 | General Interest and Sinking | $ 2,109.84 | $ 423,950.57 | $.......... | $ 426,060.41 | $.......... | $ 372,478.26 | $.......... | $ 53,582.15 |
| 131 | Public Bldg. Int. and Sinking Fund | 10,854.77 | 15,168.12 | 44,156.79 | 70,179.68 | .......... | 58,500.00 | .......... | 11,679.68 |
| 132 | 1941 Idaho State Institutions Improvement Bond Sinking Fund | .......... | .......... | | .......... | .......... | .......... | .......... | .......... |
| 133 | Toll Bridge Redemption Fund | 34,625.00 | 169,742.86 | 47,001.57 | 251,369.43 | .......... | 177,081.25 | .......... | 74,288.18 |
| 134 | Toll Bridge Acquisition Fund | .......... | 47,001.57 | .......... | 47,001.57 | 47,001.57 | .......... | .......... | .......... |
| | Total Bond Int. and Redemp. Funds | $ 47589.61 | $ 655,863.12 | $ 91,158.36 | $ 794,611.09 | $ 47,001.57 | $ 608,059.51 | $.......... | $ 139,550.01 |
| | *Construction Funds:* | | | | | | | | |
| 120 | Deaf and Blind School Construction | $ 87,714.60 | $.......... | $.......... | $ 87,714.60 | $.......... | $ 87,653.94 | .......... | $ 60.66 |
| 121 | State Hospital North Construction | 782.39 | .......... | .......... | 782.39 | .......... | 782.39 | .......... | .......... |
| 122 | State Hospital South Construction | 5.19 | .......... | .......... | 5.19 | 63.19 | *58.00* | .......... | .......... |
| 123 | State School and Colony Construction | .......... | .......... | .......... | .......... | .......... | .......... | .......... | .......... |
| 124 | 1941 Idaho State Institutions Imp. Fund | .......... | 660,022.74 | .......... | 660,022.74 | .......... | 572,408.11 | 26,002.88 | 61,611.75 |
| 125 | State T.B. Hospital Construction | .......... | 85,000.00 | .......... | 85,000.00 | .......... | 81,471.19 | 4,697.49 | * *1,168.68* |
| 126 | Idaho State Institutions Construction | .......... | 140,907.36 | .......... | 140,907.36 | .......... | 92,927.12 | 1,110.36 | 46,869.88 |
| | Total Construction Funds | $ 88,502.18 | $ 885,930.10 | $.......... | $ 974,432.28 | $ 63.19 | $ 835,184.75 | $ 31,810.73 | $ 107,373.61 |
| | GRAND TOTAL | $ 931,399.59 | $4,722,935.68 | $ 602,462.60 | $6,256,797.87 | $ 663,097.57 | $4,607,613.69 | $ 89,723.52 | $ 896,363.09 |

| | |
|---|---|
| Regular Transfers | $ 658,597.57 |
| Rotary Funds | 4,500.00 |
| | $ 663,097.57 |

Note.—Italics indicate red figures.

* Outstanding orders totaling $3,700.00 are included in outstanding orders shown above ($4,697.49), which were in error and are due for cancellation. The overdraft of $1,168.68 will thereby be eliminated.

## STATE OF IDAHO

**Schedule B-2**

### Statement of Fund Changes, Non-Operating and Unemployment Compensation Funds, for Biennium Ended December 31, 1942

| No. | FUND NAME | Fund Balances Jan. 1, 1941 | Fund Additions: Receipts and Collections | Fund Additions: Transfers from Other Funds | Fund Reductions: Transfers to Other Funds | Fund Reductions: Expenditures | Fund Balances Dec. 31, 1942 |
|---|---|---|---|---|---|---|---|
| | *Suspense Funds:* | | | | | | |
| 145 | Banking and Investment Company | $.......... | $.......... | $.......... | $.......... | $.......... | $.......... |
| 146 | Bureau of Insurance | 391.00 | 152.00 | .......... | .......... | 153.00 | 390.00 |
| 147 | Escheat Suspense | 9,799.91 | 7,311.96 | .......... | 11,270.59 | 40.00 | 5,801.28 |
| 148 | Fish and Game Suspense | 60.00 | .......... | .......... | 60.00 | .......... | .......... |
| 149 | Fish and Game Beaver Suspense | .......... | 19,923.95 | .......... | .......... | 18,464.87 | 1,459.08 |
| 150 | Highway Suspense | 200,000.00 | .......... | 2,007,139.36 | .......... | 2,007,139.36 | 200,000.00 |
| 151 | Land Commissioner's Suspense | 62,840.58 | 136,087.50 | 27.00 | 16.60 | 100,214.96 | 98,723.52 |
| 152 | Lava Hot Springs | 3,041.81 | 8.37 | .......... | .......... | 318.14 | 2,732.04 |
| 153 | Liquor Control Distribution | .......... | .......... | 1,720,249.67 | 860,124.84 | 860,124.83 | .......... |
| 154 | Reclamation | 5,742.70 | *1,399.10* | .......... | .......... | 1,869.85 | 2,473.75 |
| 155 | Store License | .......... | 502.00 | .......... | .......... | 467.50 | 34.50 |
| 156 | Soldiers' Home | 2,539.47 | .......... | .......... | .......... | .......... | 2,539.47 |
| 157 | Blister Rust | .......... | 31,197.18 | .......... | .......... | 31,197.18 | .......... |
| 158 | Treasurer's Suspense | .......... | 98,532.86 | .......... | .......... | 98,529.02 | 3.84 |
| 159 | Treasurer's Cancelled Check | 295.73 | .......... | .......... | .......... | 2.60 | 293.13 |
| 160 | Forester's Emergency Fire Fund (Federal) | .......... | 28,395.08 | .......... | 3,833.97 | 24,561.11 | .......... |
| | | $ 284,711.20 | $ 320,711.80 | $ 3,727,416.03 | $ 875,306.00 | $ 3,143,082.42 | $ 314,450.61 |
| | *Trust and Agency Funds:* | | | | | | |
| 165 | Asylum and Sanitarium Fund | $ 4,189.58 | $ 230.29 | $.......... | $.......... | $ 95.18 | $ 4,324.69 |
| 166 | Bank Trust Fund | 27,925.99 | 1,882.19 | .......... | .......... | 558.69 | 29,249.49 |
| 167 | American Falls Reservoir | 138,610.61 | 791,226.20 | .......... | .......... | 886,752.76 | 43,084.05 |
| 168 | Hillsdale Irrigation District | 26,083.86 | 78,994.43 | .......... | .......... | 58,390.00 | 46,688.29 |
| 169 | Highway Trust | .......... | 702,109.44 | 56,833.43 | 56,833.43 | 682,765.69 | 19,343.75 |
| 170 | State School and Colony—Endowment Trust | 250.00 | 1,500.00 | .......... | .......... | .......... | 1,750.00 |
| 171 | State School and Colony—Income Trust | 597.17 | 271.22 | .......... | .......... | .......... | 868.39 |
| 172 | Public School Income | 610,106.90 | 1,202,849.47 | 2,521,240.62 | .......... | 3,551,720.10 | 782,476.89 |
| 173 | University of Idaho Income | 9,954.31 | 91,351.81 | 28,647.62 | .......... | 115,975.10 | 13,978.64 |
| 174 | Agricultural College Income | 5,761.35 | 62,481.13 | 12,413.21 | 16.17 | 75,174.32 | 5,465.20 |
| 175 | School of Science Income | 8,337.83 | 74,578.57 | 17,214.89 | .......... | 84,524.72 | 15,606.57 |
| 176 | Normal School Income | .......... | 70,851.12 | 36,555.37 | 107,406.49 | .......... | .......... |
| 178 | Loan Expense | 416.05 | .......... | .......... | .......... | 416.05 | .......... |
| 177 | Charitable Institutions Income | .......... | 118,140.15 | 24,743.10 | 142,883.25 | .......... | .......... |
| | | $ 832,233.65 | $ 3,196,466.02 | $ 2,697,648.24 | $ 307,139.34 | $ 5,456,372.61 | $ 962,835.96 |
| | *Federal Aid Funds:* | | | | | | |
| 180 | National Forest Reserve | $.......... | $ 302,411.17 | $.......... | $.......... | $ 302,411.17 | $.......... |
| 181 | National Defense | 66,368.57 | 1,140,973.01 | .......... | .......... | 867,681.17 | 339,660.41 |
| 182 | George Deen | 29,567.55 | 160,205.32 | .......... | .......... | 123,456.32 | 66,316.55 |
| 183 | Vocational Education | 4,535.16 | 74,014.40 | .......... | .......... | 57,743.97 | 20,805.59 |
| 184 | Vocational Rehabilitation | 4,978.49 | 21,183.76 | .......... | .......... | 21,101.86 | 5,060.39 |
| | | $ 105,449.77 | $ 1,698,787.66 | .......... | .......... | $ 1,372,394.49 | $ 431,842.94 |

# STATE OF IDAHO

## Statement of Changes, Non-Operating and Unemployment Compensation Funds, for Biennium Ended December 31, 1942

| | FUND NAME | Fund Balances Jan. 1, 1941 | FUND ADDITIONS: Receipts and Collections | FUND ADDITIONS: Transfers from Other Funds | FUND REDUCTIONS: Transfers to Other Funds | FUND REDUCTIONS: Expenditures | Fund Balances Dec. 31, 1942 |
|---|---|---|---|---|---|---|---|
| | *Endowment Funds:* | | | | | | |
| 190 | Agricultural College | $ 125,144.37 | $ 177,382.81 | $ 77,807.66 | $ ........... | $ 338,949.91 | $ 41,384.93 |
| 191 | Charitable Institutions | 174,661.98 | 555,467.02 | 3,688.76 | 27,313.80 | 641,580.91 | 64,923.05 |
| 192 | Normal School | 119,714.83 | 407,290.53 | 8,922.47 | ........... | 479,340.77 | 56,587.06 |
| 193 | Penitentiary | 170,978.32 | 199,812.14 | 9,599.05 | ........... | 323,207.88 | 57,181.63 |
| 194 | Public Building | ........... | 8,643.93 | 36,401.03 | 45,044.96 | ........... | ........... |
| 195 | Public School | 1,033,279.65 | 3,071,101.33 | 39,183.47 | 131,914.01 | 3,672,340.44 | 339,310.00 |
| 196 | School of Science | 219,437.54 | 843,974.88 | 10,368.88 | ........... | 743,510.19 | 330,271.11 |
| 197 | State Hospital South | 101,852.33 | 210,616.22 | 48,526.65 | 22,042.01 | 290,588.43 | 48,364.76 |
| 198 | University of Idaho | 168,062.65 | 379,282.89 | 3,574.35 | 16,331.86 | 463,602.92 | 70,985.11 |
| | | $ 2,113,131.67 | $ 5,853,571.75 | $ 238,072.32 | $ 242,646.64 | $ 6,953,121.45 | $ 1,009,007.65 |
| | TOTAL | $ 3,335,526.29 | $11,069,537.23 | $ 6,663,136.59 | $ 1,425,091.98 | $16,924,970.97 | $ 2,718,137.16 |
| | *Unemployment Compensation Fund:* | | | | | | |
| 140 | Unemployment Compensation Administration | $ 4,319.26 | $ 309,258.15 | $ 3,400.00 | $ 3,000.00 | $ 305,414.48 | $ 8,562.93 |
| 141 | Unemployment Compensation Trust Fund | 4,952.43 | 5,585,545.13 | ........... | 5,542,727.26 | 32,956.17 | 14,813.63 |
| 142 | Unemployment Compensation Benefit Fund | 47,741.96 | 5,794.09 | 2,249,978.00 | ........... | 2,303,118.87 | 395.18 |
| 143 | Unemployment Compensation Trust (U.S. Treasury) | 2,657,623.86 | 24,786.05 | 5,542,727.76 | 2,249,978.00 | ........... | 5,975,159.67 |
| | TOTAL UNEMPLOYMENT COMPENSATION FUNDS | $ 2,714,637.51 | $ 5,925,383.42 | $ 7,796.105.76 | $ 7,795,705.76 | $ 2,641,489.52 | $ 5,998,931.41 |
| | GRAND TOTAL—NON-OPERATING FUNDS | $ 6,050,163.80 | $16,994,920.65 | $14,459,242.35 | $ 9,220,797.74 | $19,566,460.49 | $ 8,717,068.57 |

| | |
|---|---|
| Regular Transfers | $14,458,842.35 |
| Rotary Fund Transfers | 400.00 |
| TOTAL TRANSFERS | $14,459,242.35 |

NOTE.—Italics indicate red figures.

Exhibit C

## STATE OF IDAHO

### Summary Statement of Revenues and Expenditures, All Funds, Biennium Ended December 31, 1942

| REVENUES | General Fund | Restricted Revenue Funds | Public Health Trust Fund | Cooperative Emergency Revenue | Highway Fund | Fish and Game Fund | Total Operating Funds | | State Enterprise Funds | | Non-Operating Funds | Combined Funds |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Amount | Percentage | Liquor Disp. Fund (Sch. C-1) | State Insurance Fund (Sch. C-2) | | |
| Taxes—Ad Valorem | $ 4,051,263.58 | $ 556,097.39 | $.......... | $.......... | $.......... | $.......... | $ 4,607,360.97 | 12.20 | $.......... | $.......... | $.......... | $ 4,607,360.97 |
| Other Taxes | 9,202,284.95 | 1,600,925.00 | .......... | .......... | 9,677,879.00 | 970.06 | 20,482,059.01 | 54.21 | .......... | .......... | .......... | 20,482,059.01 |
| Licenses and Permits | 338,053.86 | 582,583.16 | .......... | .......... | 237,092.92 | 700,998.65 | 1,858,728.59 | 4.92 | 276,316.10 | .......... | .......... | 2,135,044.69 |
| Services and Fees | 262,868.86 | 469,919.89 | .......... | 306.00 | 12,206.07 | 44.60 | 745,345.42 | 1.97 | .......... | .......... | .......... | 745,345.42 |
| Interest and Penalties | 192,879.87 | 95,467.25 | .......... | .......... | 227.00 | .......... | 288,574.12 | .76 | .......... | 106,234.28 | 1,366,228.66 | 1,761,037.06 |
| Rentals | 9,075.54 | 14,552.43 | .......... | .......... | 8,384.78 | 15.00 | 32,027.75 | .08 | .......... | .......... | 387,243.17 | 419,270.92 |
| Fines, Forfeitures and Escheats, including Bond Surety Adjustments | 21,226.77 | 30,348.65 | .......... | .......... | 2,669.54 | 22,994.44 | 77,239.40 | .21 | .......... | .......... | 76.45 | 77,315.85 |
| Miscellaneous Sales | 61,978.09 | 21,757.87 | .......... | 1,043.06 | 15,754.39 | 141,609.19 | 242,142.60 | .64 | 10,370,039.22 | .......... | 3,342.49 | 10,615,524.31 |
| Matched Funds and Contributions | 76,613.06 | 247,628.48 | 411,074.37 | 4,480,764.92 | 3,111,601.53 | .......... | 8,327,682.36 | 22.04 | .......... | .......... | 7,464,278.07 | 15,791,960.43 |
| Non-Revenue Receipts: | | | | | | | | | | | | |
| Sales of Capital Assets | 1,734.10 | 3,476.62 | .......... | .......... | 1,525.48 | .......... | 6,736.20 | .02 | .......... | .......... | 5,850,428.95 | 5,857,165.15 |
| Sales of State Obligations | .......... | 885,022.74 | .......... | .......... | .......... | .......... | 885,022.74 | 2.35 | .......... | .......... | .......... | 885,022.74 |
| Insurance Adjustments to Capital Assets | 562.93 | .......... | .......... | 105.86 | 178.01 | 24.78 | 871.58 | .01 | .......... | .......... | .......... | 871.58 |
| Trust Accounts | 689.50 | 205,123.17 | .......... | .......... | .......... | .......... | 205,812.67 | .54 | .......... | 2,510,564.44 | 1,895,591.74 | 4,611,968.85 |
| Refunds of Erroneous Receipts | 5,949.17 | 10,033.03 | 154.16 | 2,094.87 | 609.67 | 39.77 | 18,880.67 | .05 | .......... | 9,449.51 | 27,731.12 | 56,061.30 |
| TOTAL RECEIPTS | $14,225,180.28 | $ 4,722,935.68 | $ 411,228.53 | $ 4,484,314.71 | $13,068,128.39 | $ 866,696.49 | $37,778,484.08 | 100.00 | $10,646,355.32 | $ 2,626,248.23 | $16,994,920.65 | $68,046,008.28 |
| **EXPENDITURES** | | | | | | | | | | | | |
| Maintenance and Operation: | | | | | | | | | | | | |
| Salaries and Wages | $ 3,800,355.86 | $ 1,024,180.30 | $.......... | $ 44,598.23 | $ 1,932,941.37 | $ 299,467.26 | $ 7,101,543.02 | 22.62 | $ 528,246.33 | $ 112,882.86 | $ 210,715.58 | $ 7,953,387.79 |
| Other Services and Expenses | 1,873,396.01 | 713,324.07 | .......... | 14,497.11 | 1,516,464.23 | 231,124.54 | 4,348,805.96 | 13.86 | 247,828.39 | 45,313.70 | 79,408.27 | 4,721,356.32 |
| Capital Outlay | 149,832.11 | 86,609.44 | .......... | .......... | 7,487,710.61 | 142,775.76 | 7,866,927.92 | 25.06 | 2,341.20 | 1,155,414.22 | 9,833.27 | 9,034,516.61 |
| Relief and Pensions | 198,903.38 | .......... | 410,725.14 | 8,449,868.68 | .......... | .......... | 9,059,497.20 | 28.86 | .......... | .......... | .......... | 9,059,497.20 |
| Refunds of Erroneous Receipts | 480.24 | 1,045,792.65 | .......... | .......... | .......... | .......... | 1,046,272.89 | 3.34 | .......... | .......... | .......... | 1,046,272.89 |
| Payment as Agent | .......... | 1,527,564.24 | .......... | 437,493.58 | 138.90 | 326,53 | 1,965,523.25 | 6.26 | 7,083,854.60 | 1,297,273.45 | 18,441,549.63 | 28,788,200.93 |
| TOTAL EXPENDITURES, 1941-42 BIENNIUM | $ 6,022,967.60 | $ 4,397,470.70 | $ 410,725.14 | $ 8,946,457.60 | $10,937,255.11 | $ 673,694.09 | $31,388,570.24 | 100.00 | $ 7,862,270.52 | $ 2,610,884.23 | $18,741,506.75 | $60,603,231.74 |
| Expenditures Applicable to 1939-40 Biennium | $ 162,303.12 | $ 210,215.27 | $ 7,387.13 | $ 13,319.33 | $ 560,382.94 | $ 11,898.57 | $ 965,506.36 | | $ 340,221.03 | 10,414.59 | 824,953.74 | 2,141,095.72 |
| TOTAL EXPENDITURES | $ 6,185,270.72 | $ 4,607,685.97 | $ 418,112.27 | $ 8,959,776.93 | $11,497,638.05 | $ 685,592.66 | $32,354,076.60 | | $ 8,202,491.55 | $ 2,621,298.82 | $19,566,460.49 | $62,744,327.46 |
| EXCESS OF RECEIPTS OVER EXPENDITURES | $ 8,039,909.56 | $ 115,249.71 | $ *6,883.74* | $ *4,475,462.22* | $ 1,570,490.34 | $ 181,103.83 | $ 5,424,407.48 | | $ 2,443,863.77 | $ 4,949.41 | $ *2,571,539.84* | $ 5,301,680.82 |
| Adjustment for Transfer of Funds: | | | | | | | | | | | | |
| Transfers to Other Funds | *$7,217,052.82 | $ 658,597.57 | $.......... | $ 10,000.00 | $ 2,098,841.44 | $ 58,000.00 | .......... | .......... | $ 1,722,356.91 | $ 15,667.26 | $ 9,220,797.74 | $21,001,313.74 |
| Transfers from Other Funds | 943,120.21 | 602,462.60 | $.......... | 4,621,850.00 | 372,854.82 | 60.00 | .......... | .......... | 2,107.24 | 16.52 | 14,458,842.35 | 21,001,313.74 |

* Transfers from the General Funds include Legislative Grants to other funds in the amount of $7,161,319.42.

NOTE.—Italics indicate red figures.

## STATE OF IDAHO

**Schedule C-1**

### Analysis of Operations, Liquor Fund, for Biennium Ended December 31, 1942

| | Total | Current Biennium: Personal Services | Other Expense | Capital Outlay | Liquor | Prior Biennium |
|---|---|---|---|---|---|---|
| *Expenditures:* | | | | | | |
| General Administration | $ 774,488.56 | $ 524,409.08 | $ 247,738.28 | $ 2,341.20 | $ | $ 340,221.03 |
| Special Audit | 3,846.73 | 3,837.25 | 9.48 | | | |
| Deficiency Payments | 80.63 | | 80.63 | | | |
| Liquor Purchases | 7,083,854.60 | | | | 7,083,854.60 | |
| Cancelled Warrants, 1937-1938 | | | | | | *31.72* |
| | $ 7,862,270.52 | $ 528,246.33 | $ 247,828.39 | $ 2,341.20 | $ 7,083,854.60 | $ 340,189.31 |

### Analysis of Changes in Fund for Biennium Ended December 31, 1942

| | Fund Balance Jan. 1, 1941 | Additions: Appropriation | Receipts | Total | Deductions: Transfers | Expenditures | Outstanding Orders | Balance December 31, 1942: Appropriation | Fund |
|---|---|---|---|---|---|---|---|---|---|
| Liquor Fund | $ 370,527.07 | $ | $10,646,355.32 | $ | $ 4,612.24<br>$ *4,607.24* | $ | $ | $ | $ |
| Liquor Control | 2,107.24 | | | | | | | | |
| General Administration | | 793,539.00 | | | | 774,488.56 | 11,998.47 | $ 7,051.97 | |
| Special Audit | | 4,000.00 | | | | $ 3,846.73 | | 153.27 | |
| Total Budgeted Accounts | $ | $ 797,539.00 | $ | $ | $ | $ 778,335.29 | $ 11,998.47 | $ 7,205.24 | |
| Liquor Purchases | $ | $ | $ | $ | $ | $ 7,083,854.60 | $ | $ | $ |
| Deficiency Payments | | | | | | 80.63 | | | |
| 1937-38 Cancelled Warrants | | | | | | $ *31.72* | | | |
| 1939-40 Expenditures | | | | | | 340,221.03 | | | |
| Distribution—Counties | | | | | 860,122.34 | | | | |
| Distribution—State General Fund | | | | | $ 860,122.33 | | | | |
| | $ 372,634.31 | $ | $10,646,355.32 | $11,018,989.63 | *4,607.24*<br>$ 1,724,856.91 | $ 8,202,459.83 | $ 11,998.47 | $ | $ 1,084,281.66 |

Note.—Italics indicate red figures.

## STATE OF IDAHO

**Schedule C-2**

### Analysis of Operations, State Insurance Fund, Biennium Ended December 31, 1942

| | Total | Current Biennium: Personal Services | Other Expense | Capital Outlay | Losses and Compensations | Prior Biennium |
|---|---|---|---|---|---|---|
| *Expenditures:* | | | | | | |
| General Administration | $ 157,852.09 | $ 112,012.05 | $ 45,217.84 | $ 622.20 | $ | $ 8,552.20 |
| Losses and Compensation | 1,297,273.45 | | | | 1,297,273.45 | |
| Compensation Administration | 265.86 | 170.00 | 95.86 | | | 1,862.39 |
| Special Audit | 700.81 | 700.81 | | | | |
| Purchases of Investments | 1,154,792.02 | | | 1,154,792.02 | | |
| | $ 2,610,884.23 | $ 112,882.86 | $ 45,313.70 | $ 1,155,414.22 | $ 1,297,273.45 | $ 10,414.59 |

### Analysis of Fund Changes, State Insurance Fund, Biennium Ended December 31, 1942

| | Fund Balance Jan. 1, 1941 | Additions: Appropriation | Receipts | Total | Deductions: Transfers | Expenditures | Outstanding Orders | Balance December 31, 1942: Appropriation | Fund |
|---|---|---|---|---|---|---|---|---|---|
| General Administration | $ | $ 189,040.00 | $ 632.50 | $ 189,672.50 | $ | $ 157,852.09 | $ 1,163.81 | $ 30,656.60 | $ |
| Special Audit | | 2,000.00 | | 2,000.00 | | 700.81 | | 1,299.19 | |
| Losses and Compensation | | 1,450,313.29 | | 1,450,313.29 | | 1,297,273.45 | | 153,039.84 | |
| | $ | $ 1,641,353.29 | $ 632.50 | $ 1,641,985.79 | $ | $ 1,455,826.35 | $ 1,163.81 | $ 184,995.63 | $ |
| Compensation Ins. Commission | $ | $ | $ | $ | $ | $ 265.86 | $ | $ | $ |
| Purchase of Investments | | | | | | 1,154,792.02 | | | |
| Prior Biennium Expenditures | | | | | | 10,414.59 | | | |
| Transfer of Funds | | | | | *16.52*<br>15,667.26 | | | | |
| Receipts | | | 2,626,248.23 | | | | | | |
| Beginning Balance and Adjustments | 254,272.65 | 169.80 | | | | | | | |
| | $ 254,272.65 | $ * 169.80 | $ 2,626,248.23 | $ 2,880,690.68 | $ *16.52*<br>$ 15,667.26 | $ 2,621,298.82 | $ 1,163.81 | $ | $ 242,577.31 |

Note.—Italics indicate red figures.

* Adjustment to fund balance for net excess of Rotary Funds closed over new Rotary Funds authorized for biennium ended December 31, 1942.

# STATE OF IDAHO

## Statement of Revenues and Collections, All Funds, for the Biennium Ended December 31, 1942

| Special Fund: Name of Fund | Direct Receipts | General Fund: General Purpose Revenues | Restricted Revenues Appropriat'ns | Total Receipts | Collecting Agencies | Taxes | Licenses and Permits | Charges for Services and Fees | Fines and Confiscations | Interest and Penalties | Matched Funds and Contributions | Non-Revenue Receipts | Other Receipts: Amount | Explanation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Contingent (Adjt. General) | $ 2,644.83 | $ 441.98 | $ 708.76 | $ 3,795.57 | Adjutant General | $ | $ | $ 305.17 | $ | $ | $ | $ 1,593.92 | $ 1,896.48 | Sales andRents |
| Various Funds | 368,938.05 | | | 368,938.05 | Agriculture | $ 5,872.92 | 42,837.65 | 304,548.89 | 78.00 | | 14,330.58 | 599.74 | 670.27 | Sales |
| | | 28.00 | 23.69 | 51.69 | Attorney General | | | | | | | 31.69 | 20.00 | Sales |
| Various Funds | 1,575,348.50 | 4,268,083.98 | | 5,843,432.48 | All Counties | 4,801,263.22 | 313,177.21 | 19,974.58 | 314.40 | 3,015.34 | | 705,687.73 | | |
| | | 1,134.77 | .59 | 1,135.36 | Auditor | | | 252.00 | | | | 883.36 | | |
| | 678.00 | | | 678.00 | Bar Commission | | | 678.00 | | | | | | |
| Various Funds | 194.63 | 11,227.80 | 5,83 | 11,428.26 | Education | | 7,327.00 | 3,071.00 | | | | 104.46 | 925.80 | Sales |
| | | 1,070.90 | 20,321.91 | 21,392.81 | Albion State Normal | | | 11,595.98 | 89.66 | | 5,969.90 | 49.92 | 3,687.35 | Sales and Rents |
| | | 291.54 | 3,913.07 | 4,204.61 | Deaf and Blind School | | | 174.15 | | | | 675.15 | 3,355.31 | Sales and Rents |
| | | | 10,515.87 | 10,515.87 | Industrial Training School | | | 3,268.10 | | | | 594.08 | 6,653.69 | Sales |
| | | 555.05 | 17,021.83 | 17,576.88 | Lewiston State Normal | | | 16,635.29 | 147.76 | | | | 793.83 | Sales and Rents |
| | 1,140,973.01 | | | 1,140,973.01 | National Defense | | | | | | 1,117,013.23 | 20,711.33 | 3,248.45 | Sales |
| | | 1,642.98 | 90,043.88 | 91,686.86 | Southern Branch, U. of I. | | | 51,693.79 | | | 32,657.58 | | 7,335.49 | Sales and Rents |
| | | 84.47 | 344.79 | 429.26 | Traveling Library | | | 29.91 | 75.53 | | | 293.62 | 30.20 | Sales |
| | 234,219.72 | 7,894.82 | 27,753.15 | 269,867.69 | Vocational Education | | | | | | 269,825.71 | 41.98 | | |
| | 21,183.76 | | | 21,183.76 | Vocational Rehabilitation | | | | | | 21,183.76 | | | |
| | 130,777.29 | | | 130,777.29 | Employment Service | | | | | | 130,745.39 | 11.65 | 20.25 | Sales |
| | | | | | Finance Commissioner: | | | | | | | | | |
| Banking and Inv. Co. Adm. | 17,252.08 | 235.00 | | 17,487.08 | Banks & Banking Adm. | | 1,580.00 | 15,824.08 | | | | | 83.00 | Sales |
| Bureau of Insurance Suspense | 152.00 | 894,578.38 | | 894,730.38 | Bureau of Insurance | 762,336.91 | 99,715.00 | 32,526.36 | | | | 152.11 | | |
| Income Tax Refund | 50,652.64 | 5,013,927.44 | 111.00 | 5,064,691.08 | Income Tax | 5,064,448.13 | | | | | | 113.49 | 129.46 | Sales |
| | | 542.05 | | 542.05 | Inheritance Tax | | | 511.05 | | | | 31.00 | | |
| | | 2,813.06 | | 2,813.06 | Express License Tax | 2,813.06 | | | | | | | | |
| Endowments and Earnings | 4,609,603.03 | 24.90 | 13.17 | 4,609,641.10 | Public Investments | | | | | 1,097,492.78 | | 3,512,123.42 | 24.90 | Sales |
| | 2,626,248.23 | | | 2,626,248.23 | State Insurance | | | | | 106,234.28 | | 2,520,013.95 | | |
| Store License Suspense | 502.00 | 184,972.04 | 3.34 | 185,477.38 | Store License | | 178,492.01 | | | 6,368.78 | | 616.59 | | |
| Fish and Game | 960,228.24 | | | 960,228.24 | Fish and Game | 970.06 | 700,998.65 | 44.60 | 22,994.44 | | 73,538.56 | 20,057.74 | 141,624.19 | Sales and Rents |
| Idaho Advertising Commission | 134,702.74 | | | 134,702.74 | Idaho Adv. Commission | 134,702.74 | | | | | | | | |
| Workmen's Compensation | 52,040.36 | | | 52,040.36 | Industrial Accident Board | 20,621.07 | | 722.05 | 30,160.81 | 343.75 | | 13.73 | 178.95 | Sales |
| | | 200.00 | | 200.00 | Occupational Disease | | | | | | | | 200.00 | Sales |
| Benefit and Trust | 5,925,383.42 | | | 5,925,383.42 | Unemployment Comp. | | | | | 130,694.16 | 5,787,666.04 | 6,879.18 | 144.04 | Sales and Rents |
| Various Funds | 3,157,324.59 | 19,851.10 | | 3,177,175.69 | Land Department | | | 17,264.26 | | 228,856.42 | | 2,536,005.16 | 395,049.85 | Rents |
| Forest Prot. & U.S. Clarke-McN. | 171,055.48 | 1,669.80 | 231.25 | 172,956.53 | State Forester | | | | 5.40 | 62.84 | 3,340.74 | 169,497.55 | 50.00 | Sales |
| | 23,663.31 | | | 23,663.31 | Lava Hot Springs | | | | | | | 8.37 | 23,654.94 | Sales and Rents |
| | | | | | Law Enforcement | | | | | | | | | |
| | 2,961.63 | | | 2,961.63 | Aeronautics | | 2,961.63 | | | | | | | |
| | 1,730.74 | | | 1,730.74 | Athletic Commission | 1,495.08 | 215.00 | | | | | 19.91 | .75 | Sales |
| | | 497,216.29 | | 497,216.29 | Beer Revenue | 458,838.04 | 37,810.00 | | | | | | 568.25 | Sales |
| Highway | 30,242.50 | | | 30,242.50 | Contractor's License Tax | 30,242.50 | | | | | | | | |
| | 181,539.50 | | | 181,539.50 | Drivers' License | | 181,539.50 | | | | | | | |
| | | 881,676.99 | | 881,676.99 | Kilowatt Hour Tax | 881,387.17 | | | | | | 289.82 | | |
| | | 943.48 | | 943.48 | Malt Revenue | 943.48 | | | | | | | | |
| | | 424,230.33 | | 424,230.33 | Mine License Tax | 424,230.33 | | | | | | | | |
| | 368,864.89 | 49.50 | | 368,914.39 | Motor Vehicle | 67,605.27 | 188,553.02 | 112,580.26 | | | | 126.34 | 49.50 | Sales |
| | 31,560.00 | | | 31,560.00 | Motor Vehicle Caravan | | 31,560.00 | | | | | | | |
| | 1,072,106.07 | | | 1,072,106.07 | Motor Fuels Refund | 1,071,959.12 | | | | | | 146.95 | | |
| | 31,271.73 | | | 31,271.73 | Aeronautics Tax | 31,271.73 | | | | | | | | |
| | 9,648.759.87 | | | 9,648,759.87 | Highway | 9,647,636.50 | | 152.87 | | 85.50 | | | 885.00 | Sales |
| | 216,744.43 | | | 216,744.43 | Toll Bridge Redemption | 216,744.43 | | | | | | | | |
| Occupational License | 47,798.00 | 2,505.00 | | 50,303.00 | Occupational License | | 35,654.00 | 13,859.00 | | 770.00 | | 20.00 | | |
| Liquor Control | 10,646,355.32 | 1,311,883.22 | | 11,958,238.54 | Liquor Commission | 1,311,883.22 | 276,316.10 | | | | | | 10,370,039.22 | Sales |
| Penitentiary Library | 944.91 | 69.83 | 3,396.44 | 4,411.18 | Penitentiary | | | 649.25 | .90 | 17.00 | | 228.00 | 3,516.03 | |
| | | 1,260.49 | 14,391.05 | 15,651.54 | Eagle Island Ranch | | | | | | | 11.70 | 15,639.84 | Sales |
| | 6,007.00 | | | 6,007.00 | Pharmacy | | 4,629.00 | 1,318.00 | | 60.00 | | | | |
| | 3,635.90 | | | 3,635.90 | Professional Engineers | | 3,635.90 | | | | | | | |
| Motor Vehicle | 1,356.65 | 278.07 | | 1,634.72 | Public Utilities | | 1,300.00 | | 34.41 | | | 11.00 | 289.31 | Sales |
| | | | | | Public Welfare | | | | | | | | | |
| | | 29.30 | 99.93 | 129.23 | Charitable Institutions | | | | | | | 129.23 | | |
| | | | 190.97 | 190.97 | Insane & Feeble Minded | | | | | | | 190.97 | | |
| Public Assistance | 4,484,314.71 | | | 4,484,314.71 | Public Assistance | | 306.00 | | | | 4,480,764.92 | 2,200.73 | 1,043.06 | Sales |

Exhibit D—Continued

## STATE OF IDAHO

### Statement of Revenues and Collections, All Funds, for the Biennium Ended December 31, 1942

| Special Fund | | General Fund | | | | | | | | | | | Other Receipts | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Name of Fund | Direct Receipts | General Purpose Revenues | Restricted Revenues Appropriat'ns | Total Receipts | Collecting Agencies | Taxes | Licenses and Permits | Charges for Services and Fees | Fines and Confiscations | Interest and Penalties | Matched Funds and Contributions | Non-Revenue Receipts | Amount | Explanation |
| Asylum and Sanitarium | 171.22 | 2,975.42 | 3,219.91 | 6,366.55 | State Hospital North | ............ | ............ | 5,453.82 | ............ | 2.65 | ............ | 316.03 | 594.05 | Rents and Sales |
| Asylum and Sanitarium | 59.07 | 12,671.47 | 17,687.62 | 30,418.16 | State Hospital South | ............ | ............ | 23,653.06 | ............ | ............ | ............ | 671.59 | 6,093.51 | Sales |
| Various Funds | 1,771.22 | 6,598.98 | 12,135.60 | 20,505.80 | State School and Colony | ............ | ............ | 6,494.92 | ............ | 226.22 | ............ | 1,674.85 | 12,109.81 | Sales |
| Soldiers' Home Federal Aid | 27,693.59 | ............ | 271.00 | 27,964.59 | Soldiers' Home | ............ | ............ | ............ | ............ | ............ | 27,627.60 | 66.69 | 270.30 | Sales |
| Federal Aid | 411,228.53 | 53.98 | 11.24 | 411,293.75 | Public Health | ............ | 15.00 | ............ | ............ | ............ | 411,074.37 | 204.38 | ............ | ............ |
| | ............ | 100.00 | 9,325.00 | 9,425.00 | Sausage Mfg. Act | ............ | 9,190.00 | ............ | 235.00 | ............ | ............ | ............ | ............ | ............ |
| | ............ | 43,893.49 | ............ | 43,893.49 | Vital Statistics | ............ | ............ | 43,893.49 | ............ | ............ | ............ | ............ | ............ | ............ |
| | ............ | ............ | ............ | ............ | Public Works | ............ | | | | | | | | |
| Idaho State Insts. Const. | 907.36 | 171.28 | ............ | 1,078.64 | Capitol Maintenance | ............ | ............ | ............ | ............ | ............ | ............ | 1,007.36 | 71.28 | Sales |
| | 9,050.00 | ............ | ............ | 9,050.00 | Contractors' License | ............ | 9,050.00 | ............ | ............ | ............ | ............ | ............ | ............ | ............ |
| | 825.52 | ............ | ............ | 825.52 | Aeronautics | ............ | 824.52 | ............ | ............ | ............ | ............ | 1.00 | ............ | ............ |
| | 7,215.65 | ............ | ............ | 7,215.65 | Heyburn Park | ............ | ............ | ............ | ............ | ............ | 73.50 | 60.99 | 7,081.16 | Rents |
| | 3,854,142.54 | ............ | ............ | 3,854,142.54 | Highway | ............ | ............ | 12,053.20 | 2,669.54 | 141.50 | 3,111,601.53 | 704,422.60 | 23,254.17 | Rents and Sales |
| | ............ | ............ | 683.29 | 683.29 | Purchasing Agent | ............ | ............ | ............ | ............ | ............ | ............ | .67 | 682.62 | Sales |
| Reclamation Suspense | *863.87* | 6,359.03 | ............ | 5,495.16 | Reclamation | ............ | ............ | 6,359.03 | ............ | ............ | ............ | *863.67* | ............ | ............ |
| Law Library | 9,690.00 | 180,514.08 | ............ | 190,204.08 | Secretary of State | 152,155.00 | ............ | 34,266.08 | ............ | 3,490.00 | ............ | ............ | 293.00 | Sales |
| Sheep Commission | 2,888.68 | ............ | ............ | 2,888.68 | Sheep Commission | ............ | ............ | 2,888.68 | ............ | ............ | ............ | ............ | ............ | ............ |
| Various Funds | 1,375,790.06 | 205,175.45 | 39.45 | 1,581,004.96 | State Treasurer | ............ | 7,357.50 | 576.50 | 20,510.00 | 183,175.84 | 304,385.41 | 1,064,999.71 | ............ | ............ |
| | 1,891.75 | ............ | ............ | 1,891.75 | So. Idaho Demonstration Farm | ............ | ............ | ............ | ............ | ............ | 161.61 | ............ | 1,730.14 | Sales |
| Law Library | 53.70 | 2,790.91 | ............ | 2,844.61 | Supreme Court | ............ | ............ | 2,028.00 | ............ | ............ | ............ | 8.83 | 807.78 | Sales |
| | 138,353.22 | ............ | ............ | 138,353.22 | Am. Falls Reservoir District | ............ | ............ | ............ | ............ | ............ | ............ | 138,353.22 | ............ | ............ |
| Total Receipts | $53,820,828.00 | 13,992,716.65 | $ 232,463.63 | $68,046,008.28 | Total | $25,089,419.98 | $ 2,135,044.69 | $ 745,345.42 | $ 77,315.85 | $ 1,761,037.06 | $15,791,960.43 | $11,411,089.62 | $11,034,795.23 | |

Note.—Italics indicate red figures.

# STATE OF IDAHO

**Exhibit E**

**Statement of Expenditures—Operating Funds, 1941-42 Biennium Transactions—Biennium Ended December 31, 1942**

| COST OF GOVERNMENT BY FUNCTIONS | *Sch. Reference | Maintenance and Operation | | Capital Outlay | Relief and Pensions | Refunds of Erroneous Receipts | Miscellaneous Payment | Total | ALLOCATION OF EXPENDITURES BY FUNDS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Personal Services | Other Expenses | | | | | | General Fund | Special Funds Amount | Special Funds Name of Fund |
| *General Government:* | | | | | | | | | | | |
| Legislative | E- 1 | $ 62,420.26 | $ 29,144.94 | $ . . . . . . . . . | $ . . . . . . . . . | $ . . . . . . . . . | $ . . . . . . . . . | $ 91,565.20 | $ 91,565.20 | $ . . . . . . . . . | |
| Judiciary | E- 1 | 295,733.14 | 19,894.10 | 9,022.80 | . . . . . . . . . | . . . . . . . . . | . . . . . . . . . | 324,650.04 | 315,710.19 | 8,939.85 | Law Library |
| Executive and Fiscal Adm. | E- 1 | 272,840.70 | 33,628.68 | 3,191.96 | . . . . . . . . . | . . . . . . . . . | . . . . . . . . . | 309,661.34 | 309,661.34 | . . . . . . . . . | |
| *Public Service:* | | | | | | | | | | | |
| Agric. and Animal Industry | E- 2 | 376,850.69 | 425,492.75 | 238.09 | . . . . . . . . . | 73.29 | 20,208.23 | 822,863.05 | 251,365.85 | 571,497.20 | Various Funds |
| Business Regulation | E- 3 | 325,155.81 | 118,693.98 | 4,353.47 | . . . . . . . . . | 653.10 | 3,859.17 | 452,715.53 | 145,394.90 | 307,320.63 | Various Funds |
| Conservation and Development | E- 4 | 434,199.62 | 285,423.80 | 208,986.86 | . . . . . . . . . | . . . . . . . . . | 326.53 | 928,936.81 | 120,687.62 | 808,249.19 | Various Funds |
| Corrections (Adult) | E- 5 | 106,137.57 | 170,937.51 | 2,773.31 | . . . . . . . . . | . . . . . . . . . | 60.99 | 279,909.38 | 231,577.94 | 48,331.44 | Pen. Library |
| Education | E- 6 | 2,177,500.06 | 693,719.25 | 106,157.64 | 104,244.72 | . . . . . . . . . | . . . . . . . . . | 3,081,621.67 | 2,952,222.32 | 129,399.35 | Various Funds |
| Health | E- 7 | 81,626.66 | 38,898.40 | 2,847.78 | 476,804.99 | 10.00 | . . . . . . . . . | 600,187.83 | 189,462.69 | 410,725.14 | Coop. Public Health Trust |
| Public Welfare | E- 8 | | | | | | | | | | |
| Public Assistance | | 44,598.23 | 14,497.11 | . . . . . . . . . | 8,449,868.68 | . . . . . . . . . | 437,493.58 | 8,946,457.60 | . . . . . . . . . | 8,946,457.60 | Coop. Welf. Fd. |
| Charitable Institutions | | 332,764.14 | 417,380.97 | 17,961.85 | 17,274.51 | . . . . . . . . . | . . . . . . . . . | 785,381.47 | 677,715.95 | 107,665.52 | |
| Public Works and Highways | E- 9 | 1,979,511.70 | 1,552,807.06 | 7,487,639.46 | . . . . . . . . . | . . . . . . . . . | 138.90 | 11,020,097.12 | 116,398.24 | 10,903,698.88 | Hiway Fund |
| Public Lands and Investments | E-10 | 176,547.47 | 182,126.70 | 8,137.55 | . . . . . . . . . | 2,359.40 | 148,550.97 | 517,722.09 | 297,501.24 | 220,220.85 | Various Funds |
| Protection of Persons & Prop. | E-11 | 33,908.37 | 61,248.02 | 7,726.28 | . . . . . . . . . | . . . . . . . . . | . . . . . . . . . | 102,882.67 | 100,478.24 | 2,404.43 | Adj. General Contingent |
| Tax Administration | E-12 | 372,107.10 | 230,521.40 | 6,150.49 | . . . . . . . . . | 1,043,177.10 | 18.95 | 1,651.975.04 | 131,916.07 | 1,520,058.97 | Various Funds |
| Misc. Governmental Activities | E-13 | 20,226.34 | 59,627.89 | 1,740.38 | . . . . . . . . . | . . . . . . . . . | . . . . . . . . . | 81,594.61 | 55,826.95 | 25,767.66 | So. Idaho Dem. Farm |
| Misc. Claims and Awards | E-14 | . . . . . . . . . | . . . . . . . . . | . . . . . . . . . | 11,304.30 | . . . . . . . . . | . . . . . . . . . | 11,304.30 | 11,304.30 | . . . . . . . . . | |
| *Non-Operating Expense:* | | | | | | | | | | | |
| Dept Service and Redemptions | E-15 | . . . . . . . . . | . . . . . . . . . | . . . . . . . . . | . . . . . . . . . | . . . . . . . . . | 608,059.51 | 608,059.51 | . . . . . . . . . | 608,059.51 | Various Funds |
| Construction of Pub. Projects | E-16 | . . . . . . . . . | . . . . . . . . . | . . . . . . . . . | . . . . . . . . . | . . . . . . . . . | 746,806.42 | 746,806.42 | . . . . . . . . . | 746,806.42 | Various Funds |
| *Non-Government Expenses:* | | | | | | | | | | | |
| Support of Non-Gov. Agencies | E-17 | 17,088.00 | 7,090.56 | . . . . . . . . . | . . . . . . . . . | . . . . . . . . . | . . . . . . . . . | 24,178.56 | 24,178.56 | . . . . . . . . . | |
| TOTAL | | $7,109,215.86 | $4,341,133.12 | $7,866,927.92 | $9,059,497.20 | $1,046,272.89 | $1,965,523.25 | $31,388,570.24 | $6,022,967.60 | $25,365,602.64 | |
| *Allocation of Expenditures By Funds:* | | | | | | | | | | | |
| General Funds | . . . . | $3,800,355.86 | $1,873,396.01 | $ 149,832.11 | $ 198,903.38 | $ 480.24 | $ . . . . . . . . . | $ . . . . . . . . . | $6,022,967.60 | $ . . . . . . . . . | |
| Special Funds | . . . . | 3,308,860.00 | $2,467,737.11 | $7,717,095.81 | $8,860,593.82 | $1,045,792.65 | $1,965,523.25 | $ . . . . . . . . . | . . . . . . . . . | 25,365,602.64 | |
| TOTAL | . . . . | $7,109,215.86 | $4,341,133.12 | $7,866,927.92 | $9,059,497.20 | $1,046,272.89 | $1,965,523.25 | $31,388,570.24 | $6,022,967.60 | $25,365,602.64 | |
| *Percentage Allocation of Expenditures by Funds:* | | | | | | | | | | | |
| General Fund | . . . . | 53.45 | 43.16 | 1.91 | 2.20 | .04 | . . . . . . . . . | . . . . . . . . . | 19.19 | . . . . . . . . . | |
| Special Funds | . . . . | 46.55 | 56.84 | 98.09 | 97.80 | 99.96 | 100.00 | . . . . . . . . . | . . . . . . . . . | 80.81 | |
| TOTAL | . . . . | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | | | |

EXPLANATORY NOTATIONS

* NOTE.—Sch. Reference: Details of Expenditures within each of the functions of Government are presented in Schedules indicated in the above Exhibit by Reference Numbers.

## STATE OF IDAHO

**Schedule E-1**

### Analysis of Operations—General Government Function—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | Total | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| *Legislative:* | | | | | | | | | |
| Lieutenant Governor | $ 407.26 | $ | $ 407.26 | $ | $ | $ | | $ | |
| Printing Session Laws | 3,138.74 | | 550.50 | 2,588.24 | | | | | |
| Regular 26th Session | 77,850.70 | | 55,000.00 | 22,850.70 | | | | | |
| 26th Legislative Cleanup | 6,462.50 | | 6,462.50 | | | | | | |
| Subsistence to Members | | | | | | | | | |
| Preliminary Expense, 27th Session | | | | | | | | | |
| Printing Constitutional Amendments | 3,706.00 | | | 3,706.00 | | | | | |
| *Judiciary:* | | | | | | | | | |
| Supreme Court | 86,508.83 | | 80,810.58 | 5,553.71 | 144.54 | | | | |
| Law Library | 10,982.27 | | 7,186.45 | 3,368.24 | 427.58 | | | | |
| | | 8,939.85 | | 489.17 | 8,450.68 | | | | |
| District Courts | 218,219.09 | | 207,736.11 | 10,482.98 | | | | | |
| *Executive:* | | | | | | | | | |
| Governor Administration | 26,070.45 | | 19,847.70 | 6,219.05 | 3.70 | | | | |
| Attorney General | 46,064.63 | | 42,472.27 | 2,831.75 | 760.61 | | | | |
| Attorney General Contingent | 544.50 | | | 544.50 | | | | | |
| Secretary of State | 31,497.39 | | 26,726.13 | 4,047.05 | 724.21 | | | | |
| *Fiscal:* | | | | | | | | | |
| State Treasurer | 36,400.06 | | 29,847.14 | 6,405.61 | 147.31 | | | | |
| State Auditor | 75,085.43 | | 67,411.74 | 6,547.00 | 1,126.69 | | | | |
| Bureau of Public Accounts | 63,079.69 | | 60,062.49 | 2,942.76 | 74.44 | | | | |
| State Purchasing Agent | 22,611.14 | | 19,045.67 | 3,545.47 | 20.00 | | | | |
| Bureau of Supplies | | | | | | | | | |
| Bureau of the Budget | 8,308.05 | | 7,427.56 | 545.49 | 335.00 | | | | |
| | $ 716,936.73 | $ 8,939.85 | $ 630,994.10 | $ 82,667.72 | $ 12,214.76 | | | | |

## STATE OF IDAHO

**Schedule E-1—Continued**

### Analysis of Operations—General Government Function—Biennium Ended December 31, 1942

ANALYSIS OF GENERAL FUND APPROPRIATIONS

| NAME OF FUND | Authorized Appropriations | Additions | | Reductions | | | Unencumbered Appropriation Balance |
|---|---|---|---|---|---|---|---|
| | | Direct Receipts | Total | Expenditures | Outstanding Orders | Rotary Funds and Transfers | |
| *Legislative:* | | | | | | | |
| Lieutenant Governor | $ 1,500.00 | $ | $ 1,500.00 | $ 407.26 | $ | $ | $ 1,092.74 |
| Printing Session Laws | 4,000.00 | | 4,000.00 | 3,138.74 | | | 861.26 |
| Regular 27th Session | 78,040.00 | 2.29 | 78,042.29 | 77,850.70 | | | 191.59 |
| Subsistence to Members | 35,000.00 | | 35,000.00 | | | | 35,000.00 |
| 27th Legislature Cleanup | 8,000.00 | | 8,000.00 | 6,462.50 | | | 1,537.50 |
| Preliminary Expense—27th Session | 600.00 | | 600.00 | | 600.00 | | |
| Printing Constitutional Amendments | 6,000.00 | | 6,000.00 | 3,706.00 | 87.00 | | 2,207.00 |
| *Judiciary:* | | | | | | | |
| Supreme Court | 89,595.00 | | 89,595.00 | 86,508.83 | 335.10 | 1,000.00 | 1,751.07 |
| Law Library | 15,726.00 | | 15,726.00 | 10,982.27 | 2,136.00 | | 2,607.73 |
| District Courts | 225,500.00 | | 225,500.00 | 218,219.09 | | | 7,280.91 |
| *General Government—Executive:* | | | | | | | |
| Governor Administration | 32,190.00 | | 32,190.00 | 26,070.45 | 448.78 | | 5,670.77 |
| Attorney General | 48,930.00 | 23.69 | 48,953.69 | 46,064.63 | 471.05 | 750.00 | 1,668.01 |
| Attorney General Contingent | 2,200.00 | | 2,200.00 | 544.50 | | | 1,655.50 |
| Secretary of State | 35,103.00 | | 35,103.00 | 31,497.39 | 661.02 | | 2,944.59 |
| *Fiscal:* | | | | | | | |
| State Treasurer | 38,525.00 | 37.75 | 38,562.75 | 36,400.06 | 82.25 | | 2,080.44 |
| State Auditor | 81,575.00 | | 81,575.00 | 75,085.43 | 1,714.54 | 1,000.00 | 3,775.03 |
| Bureau of Public Accounts | 67,990.00 | | 67,990.00 | 63,079.69 | 3,576.65 | | 1,333.66 |
| State Purchasing Agent | 23,410.00 | | 23,410.00 | 22,611.14 | 63.82 | | 735.04 |
| Bureau of Supplies | | | | | | | |
| Bureau of Budget | 17,850.00 | | 17,850.00 | 8,308.05 | 1,119.75 | | 8,422.20 |
| Total General Funds | $ 811,734.00 | $ 63.73 | $ 811,797.73 | $ 716,936.73 | $ 11,295.96 | $ 2,750.00 | $ 80,815.04 |

## STATE OF IDAHO

Schedule E-2

### Analysis of Operations—Agriculture and Animal Industry—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | TOTAL | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| Administration | $ 63,952.61 | $ | $ 48,151.79 | $ 15,761.57 | $ 39.25 | $ | $ | $ | |
| Weights and Measures | 6,584.13 | | 5,408.46 | 1,175.67 | | | | | |
| Weights and Measures | | 11,744.11 | 5,004.43 | 6,680.18 | 56.50 | 3.00 | Refunds | 584.91 | |
| Bonded Warehouse | | 278.34 | | 278.34 | | | | | |
| Plant Industry | 67.51 | | | 67.51 | | | Refunds | | |
| Inspection Standardization | | 335,748.07 | 241,897.27 | 73,482.96 | 100.36 | 59.25<br>20,208.23 | Pmt. as Agt. | 8,361.11 | |
| Animal Industry | 107.30 | | | 107.30 | | | | | |
| | | 209.16 | 182.00 | 27.16 | | | | | |
| Dairy Industry | | 251.70 | | 251.70 | | | | | |
| Bee Inspection | | 2,749.98 | 1,621.10 | 1,128.88 | | | | 53.70 | |
| Pest Abatement | | | | | | | | | |
| Abortion Eradication | | 10,582.76 | 6,979.17 | 3,590.86 | 12.73 | | | 65.07 | |
| Bang's Disease Indemnity | 57,121.74 | | | 57,121.74 | | | | | |
| Tuberculosis Eradication | | 13,077.38 | 7,057.27 | 6,020.11 | | | | 860.88 | |
| Noxious Weed Eradication | | | | | | | | 62.64 | |
| Noxious Weeds—County Cooperation | 111,244.40 | | 389.75 | 110,854.65 | | | | | |
| Noxious Weeds—State Lands | 2,288.16 | | 809.38 | 1,478.78 | | | | | |
| State Predatory Animal | | 57,339.69 | 28,686.31 | 28,653.38 | | | | 4,922.98 | *4.00* |
| | 10,000.00 | | 7,481.72 | 2,518.28 | | | | | |
| Sheep Inspection | | 16,537.79 | 13,266.16 | 3,271.63 | | | | 384.65 | |
| Experimental Fertilizer | | 2,594.56 | 2,478.31 | 105.21 | | 11.04 | Refunds | | |
| Glanders Indemnity | | | | | | | | | |
| Idaho Advertising and Development | | 120,383.66 | 7,437.57 | 112,916.84 | 29.25 | | | 6,589.27 | |
| Agriculture Adjustment | | | | | | | | | |
| | $ 251,365.85 | $ 571,497.20 | $ 376,850.69 | $ 425,492.75 | $ 238.09 | $ 20,281.52 | | $ 21,885.21 | $ *4.00* |

ANALYSIS OF GENERAL FUND APPROPRIATIONS

| NAME OF FUND | Authorized Appropriations | ADDITIONS | | REDUCTIONS | | | Unencumbered Appropriation Balance |
|---|---|---|---|---|---|---|---|
| | | Direct Receipts | Total | Expenditures | Outstanding Orders | Rotary Funds and Transfers | |
| *General Funds:* | | | | | | | |
| Administration | $ 68,530.00 | | $ 68,530.00 | $ 63,952.61 | $ 160.00 | $ | $ 4,417.39 |
| Weights and Measures | 6,705.00 | | 6,705.00 | 6,584.13 | | | 120.87 |
| Plant Industry | | | | 67.51 | | | *67.51* |
| Animal Industry | | | | 107.30 | | | *107.30* |
| Bang's Disease Indemnity | 60,000.00 | | 60,000.00 | 57,121.74 | | | 2,878.26 |
| Noxious Weeds—County Cooperation | 140,000.00 | | 140,000.00 | 111,244.40 | | | 28,755.60 |
| Noxious Weeds—State Lands | 10,000.00 | | 10,000.00 | 2,288.16 | | | 7,711.84 |
| Sheep Inspection | 10,000.00 | | 10,000.00 | 10,000.00 | | | |
| TOTAL GENERAL FUND | $ 295,235.00 | $ | $ 295,235.00 | $ 251,365.85 | $ 160.00 | $ | $ 43,709.15 |

NOTE.—Italics indicate red figures.

## STATE OF IDAHO

Schedule E-3

### Analysis of Operations—Business Regulations—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | TOTAL | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| *Finance Commissioner:* | | | | | | | | | |
| Finance Commissioner, General Administration | $ 7,200.00 | $ | $ 7,200.00 | $ | $ | $ | $ | $ | $ |
| Banks and Investment Administration | | 14,271.13 | 9,265.57 | 5,005.56 | | | | 559.76 | |
| Bureau of Insurance | 23,409.04 | | 19,046.04 | 3,980.18 | 382.82 | | | | |
| *Commissioner of Law Enforcement:* | | | | | | | | | |
| Occupational Licenses | | 29,539.19 | 20,990.97 | 7,355.55 | 813.67 | 379.00 | Refunds | 1,355.23 | *25.00* |
| *Industrial Accident Board:* | | | | | | | | | |
| General Administration | | 43,668.75 | 37,036.70 | 6,599.05 | 33.00 | | | 1,359.72 | |
| Occupational Disease | 524.48 | | 470.00 | 54.48 | | | | | |
| | | 2,207.76 | 2,043.79 | 163.97 | | | | | |
| Industrial Special Indemnity | | 3,859.17 | | | | 3,859.17 | Pmt. as Agt. | 153.01 | |
| State Employment Service | | 144,205.35 | 108,901.00 | 33,856.88 | 1,447.47 | | | 974.33 | *5.00* |
| *Athletic Commission* | | 1,864.81 | 1,472.22 | 392.59 | | | | 169.39 | |
| *Bar Commission* | | 9,422.35 | 4,372.24 | 5,023.11 | 19.50 | 7.50 | Refunds | 249.57 | |
| *Bureau of Aeronautics* | | 33,337.86 | 9,043.95 | 23,448.57 | 845.34 | | | 5,488.35 | |
| *Pharmacy Board* | | 5,383.79 | 4,470.00 | 913.79 | | | | | |
| *Professional Engineers* | | 2,566.36 | 1,594.50 | 946.86 | | 25.00 | Refunds | 274.05 | |
| *State Mine Inspector* | 17,295.70 | | 11,212.05 | 6,018.15 | 65.50 | | | | |
| *Public Utilities Commission* | 76,550.08 | | 61,081.29 | 14,948.93 | 519.86 | | | | |
| General Adm., Auto Transport Division | | 9,098.06 | 7,147.80 | 1,950.26 | | | | 121.09 | *4.40* |
| *Unfair Sales Act* | 12,024.55 | | 8,199.29 | 3,709.95 | 115.31 | | | | |
| *Store License Tax* | 8,391.05 | | 6,197.63 | 2,116.82 | | 76.60 | Refunds | | |
| *Contractor's License Board* | | 7,896.05 | 5,410.77 | 2,209.28 | 111.00 | 165.00 | Refunds | 48.30 | |
| | $ 145,394.90 | $ 307,320.63 | $ 325,155.81 | $ 118,693.98 | $ 4,353.47 | $ 4,512.27 | | $ 10,752.80 | $ *34.40* |

ANALYSIS OF GENERAL FUND APPROPRIATIONS

| NAME OF FUND | Authorized Appropriations | ADDITIONS | | REDUCTIONS | | | Unencumbered Appropriation Balance |
|---|---|---|---|---|---|---|---|
| | | Direct Receipts | Total | Expenditures | Outstanding Orders | Rotary Funds and Transfers | |
| *General Fund:* | | | | | | | |
| Finance Commissioner Administration | $ 7,200.00 | $ | $ 7,200.00 | $ 7,200.00 | $ | $ | $ |
| Bureau of Insurance | 26,650.00 | | 26,650.00 | 23,409.04 | 79.50 | | 3,161.46 |
| Industrial Accident Board, Occ. Disease | 722.00 | | 722.00 | 524.48 | | | 197.52 |
| State Mine Inspector | 20,565.00 | | 20,565.00 | 17,295.70 | 2,115.71 | | 1,153.59 |
| Public Utilities Comm., General Adm. | 102,340.00 | | 102,340.00 | 76,550.08 | 232.10 | 2,000.00 | 23,557.82 |
| Unfair Sales Act | 20,000.00 | | 20,000.00 | 12,024.55 | 6.00 | | 7,969.45 |
| Store License Tax | 12,115.00 | 3.34 | 12,118.34 | 8,391.05 | | | 3,727.29 |
| TOTAL GENERAL FUND | $ 189,592.00 | $ 3.34 | $ 189,595.34 | $ 145,394.90 | $ 2,433.31 | $ 2,000.00 | $ 39,767.13 |

NOTE.—Italics indicate red figures.

## STATE OF IDAHO

Schedule E-4

### Analysis of Operations—Conservation and Development—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | Total | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| *Fish and Game:* | | | | | | | | | |
| Fish and Game Commission | $........ | $ 673,367.56 | $ 299,467.26 | $ 231,124.54 | $ 142,775.76 | $........ | ........ | $ 11,898.57 | $ *7.15* |
| Game Warden's Pred. Animal Control | ........ | 22,332.57 | 11,988.38 | 9,025.50 | 1,318.69 | ........ | ........ | 1,014.57 | *2.18* |
| Wildlife Restoration Project | ........ | 107,473.88 | 32,459.89 | 15,223.52 | 59,790.47 | ........ | ........ | 7,844.09 | ........ |
| Deficiency Appropriation | ........ | 326.53 | ........ | ........ | ........ | 326.53 | Def. Claims | ........ | ........ |
| *Reclamation:* | | | | | | | | | |
| Reclamation Administration | 34,228.09 | ........ | 27,020.46 | 7,201.13 | 6.50 | ........ | ........ | ........ | ........ |
| Water Conservation | 49,432.80 | ........ | 36,103.10 | 13,172.16 | 157.54 | ........ | ........ | ........ | ........ |
| U.S. Geological Survey | 27,378.08 | ........ | 21,856.80 | 5,521.28 | ........ | ........ | ........ | ........ | ........ |
| Columbia and Snake River Inv. | ........ | ........ | ........ | ........ | ........ | ........ | ........ | ........ | ........ |
| Carey Act Relief | 41.00 | ........ | ........ | 41.00 | ........ | ........ | ........ | ........ | ........ |
| Carey Act Trust | ........ | 580.20 | 525.00 | 55.20 | ........ | ........ | ........ | ........ | ........ |
| *Heyburn Park:* | | | | | | | | | |
| Heyburn Park Administration | 9,607.65 | ........ | 4,778.73 | 3,443.34 | 1,385.58 | ........ | ........ | ........ | ........ |
| Heyburn Park Non-Administration | ........ | 4,168.45 | ........ | 616.13 | 3,552.32 | ........ | ........ | 3,745.38 | ........ |
| | $ 120,687.62 | $ 808,249.19 | $ 434,199.62 | $ 285,423.80 | $ 208,986.86 | $ 326.53 | ........ | $ 24,502.61 | $ *9.33* |

ANALYSIS OF GENERAL FUND APPROPRIATIONS

| NAME OF FUND | Authorized Appropriations | Additions | | Reductions | | | Unencumbered Appropriation Balance |
|---|---|---|---|---|---|---|---|
| | | Direct Receipts | Total | Expenditures | Outstanding Orders | Rotary Funds and Transfers | |
| *General Fund:* | | | | | | | |
| Reclamation— | | | | | | | |
| Reclamation Administration | $ 35,960.00 | $........ | $ 35,960.00 | $ 34,228.09 | $ 449.16 | $........ | $ 1,282.75 |
| Water Conservation | 50,000.00 | ........ | 50,000.00 | 49,432.80 | ........ | ........ | 567.20 |
| U.S. Geological Survey | 28,000.00 | ........ | 28,000.00 | 27,378.08 | 8.30 | ........ | 613.62 |
| Columbia and Snake River Investigation | 1,242.55 | ........ | 1,242.55 | ........ | ........ | ........ | 1,242.55 |
| Carey Act Relief | 1,821.50 | ........ | 1,821.50 | 41.00 | ........ | ........ | 1,780.50 |
| Heyburn Park: Administration | 9,661.00 | ........ | 9,661.00 | 9,607.65 | 14.74 | ........ | 38.61 |
| Total General Fund | $ 126,685.05 | $........ | $ 126,685.05 | $ 120,687.62 | $ 472.20 | $........ | $ 5,525.23 |

Note.—Italics indicate red figures.

## STATE OF IDAHO

Schedule E-5

### Analysis of Operations—Corrections—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | Total | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| Board of Prison Commissioners | $........ | $ 47,308.71 | $ 44,520.28 | $ 2,727.44 | $........ | $ 60.99 | Int. on Warrs. | $ 6,320.98 | $........ |
| Penitentiary Works Project | ........ | ........ | ........ | ........ | ........ | ........ | ........ | ........ | ........ |
| Penitentiary Administration | 202,375.04 | ........ | 47,768.66 | 152,227.33 | 2,379.05 | ........ | ........ | ........ | ........ |
| Eagle Island Ranch | 23,198.40 | ........ | 8,736.13 | 14,142,20 | 320.07 | ........ | ........ | ........ | ........ |
| Penitentiary Library | ........ | 1,022.73 | 20.00 | 982.38 | 20.35 | ........ | ........ | 12.30 | ........ |
| Inmates' Education | 6,004.50 | ........ | 5,092.50 | 858.16 | 53.84 | ........ | ........ | ........ | ........ |
| | $ 231,577.94 | $ 48,331.44 | $ 106,137.57 | $ 170,937.51 | $ 2,773.31 | $ 60.99 | ........ | $ 6,333.28 | ........ |

ANALYSIS OF GENERAL FUND APPROPRIATIONS

| NAME OF FUND | Authorized Appropriations | Additions | | Reductions | | | Unencumbered Appropriation Balance |
|---|---|---|---|---|---|---|---|
| | | Direct Receipts | Total | Expenditures | Outstanding Orders | Rotary Funds and Transfers | |
| *General Fund:* | | | | | | | |
| Board of Prison Commissioners | $........ | $........ | $........ | $........ | $........ | $........ | $........ |
| Penitentiary Works Project | 20,000.00 | ........ | 20,000.00 | ........ | ........ | ........ | 20,000.00 |
| Penitentiary Administration | 208,227.00 | 3,396.44 | 211,623.44 | 202,375.04 | 5,044.42 | 1,000.00 | 3,203.98 |
| Eagle Island Ranch | 11,970.00 | 14,391.05 | 26,361.05 | 23,198.40 | 981.52 | ........ | 2,181.13 |
| Inmates' Education | 8,620.00 | ........ | 8,620.00 | 6,004.50 | 40.22 | ........ | 2,575.28 |
| Total General Fund | $ 248,817.00 | $ 17,787.49 | $ 266,604.49 | $ 231,577.94 | $ 6,066.16 | $ 1,000.00 | $ 27,960.39 |

## STATE OF IDAHO

**Schedule E-6**

### Analysis of Operations—Education—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | Total | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| General Administration | $ 55,221.27 | $ | $ 36,963.10 | $ 18,197.91 | $ 60.26 | $ | | | |
| Teachers' Registration | | 48.04 | 32.29 | 8.75 | | | | | |
| Vocational Education | 113,448.63 | | 15,600.00 | 6,959.81 | 2,565.54 | 88,323.28 | Rlf. & Pens. | | |
| Vocational Rehabilitation | 20,091.44 | | 4,230.00 | 1,340.00 | | 14,521.44 | | | |
| Traveling Library | 17,181.54 | | 11,667.05 | 2,038.21 | 3,476.28 | | | | |
| Albion State Normal | 205,980.90 | | 153,602.34 | 44,229.92 | 8,148.64 | | | | |
| | | 37,809.43 | 29,597.34 | 8,212.09 | | | | 5,132.14 | *19.00* |
| Deaf and Blind School | 177,316.29 | | 95,047.42 | 77,210.63 | 5,058.24 | | | | |
| | | 5,529.29 | 4,534.65 | 994.64 | | | | | |
| Industrial Training School | 231,465.52 | | 106,669.42 | 117,576.54 | 7,219.56 | | | | |
| | | 17,797.57 | 4,236.66 | 13,560.91 | | | | | |
| Lewiston Normal School | 221,443.44 | | 179,294.40 | 34,599.45 | 7,549.59 | | | 2,671.40 | |
| | | 43,093.87 | 20,097.99 | 22,995.88 | | | | | |
| University of Idaho, Southern Branch | 500,324.27 | | 401,127.59 | 86,988.38 | 12,208.30 | | | | |
| | | 25,121.15 | 5,644.79 | 19,476.36 | | | | 6,640.29 | |
| University of Idaho | 1,302,137.11 | | 1,042,050.00 | 213,167.46 | 45,519.65 | 1,400.00 | Relf. & Pens. | | |
| Alcohol Experiment Station | 1,650.00 | | 1,280.00 | 370.00 | | | | | |
| Experimental Station | 51,881.00 | | 29,301.00 | 10,230.00 | 12,350.00 | | | | |
| Pure Seed | 9,685.59 | | 7,750.00 | 1,822.84 | 112.75 | | | | |
| Rodent Control | 8,206.48 | | 2,168.97 | 6,037.51 | | | | | |
| U.S. Geological Survey Cooperation | 5,895.67 | | 3,714.41 | 2,175.26 | 6.00 | | | | |
| Mineral Resources Investigation | 14,879.18 | | 10,872.23 | 2,750.73 | 1,256.22 | | | | |
| Beet Leafhopper | 10,062.22 | | 6,659.64 | 2,775.97 | 626.61 | | | | |
| Cricket Control | 5,351.77 | | 5,351.77 | | | | | | |
| | $2,952,222.32 | $ 129,399.35 | $2,177,500.06 | $ 693,719.25 | $ 106,157.64 | $ 104,244.72 | | $ 14,443.83 | $ *19.00* |

Note: Italics indicate red figures.

## STATE OF IDAHO

**Schedule E-6—Continued**

### Analysis of Operations—Education—Biennium Ended December 31, 1942

ANALYSIS OF GENERAL FUND APPROPRIATIONS

| NAME OF FUND | Authorized Appropriations | Additions | | Reductions | | | Unencumbered Appropriation Balance |
|---|---|---|---|---|---|---|---|
| | | Direct Receipts | Total | Expenditures | Outstanding Orders | Rotary Funds and Transfers | |
| *General Fund:* | | | | | | | |
| General Administration | $ 56,617.00 | $ 5.83 | $ 56,622.83 | $ 55,221.27 | $ 1,268.15 | $ | $ 133.41 |
| Vocational Education | 78,646.00 | 35,607.97 | 114,253.97 | 113,448.63 | 443.72 | | 361.62 |
| Vocational Rehabilitation | 25,000.00 | | 25,000.00 | 20,091.44 | 174.37 | | 4,734.19 |
| Traveling Library | 18,697.00 | 344.79 | 19,041.79 | 17,181.54 | 1,157.76 | | 702.49 |
| Albion State Normal | 187,669.00 | 20,321.91 | 207,990.91 | 205,980.90 | 727.34 | 1,000.00 | 282.67 |
| Deaf and Blind School | 185,971.00 | 3,913.07 | 189,884.07 | 177,316.29 | 5,900.89 | 750.00 | 5,916.89 |
| Industrial Training School | 234,365.00 | 10,515.87 | 244,880.87 | 231,465.52 | 3,968.65 | 750.00 | 8,696.70 |
| Lewiston Normal School | 212,538.00 | 17,021.83 | 229,559.83 | 221,443.44 | 7,116.39 | 1,000.00 | |
| University of Idaho, Southern Branch | 427,228.00 | 90,043.88 | 517,271.88 | 500,324.27 | 12,558.00 | 2,000.00 | 2,389.61 |
| University of Idaho | 1,307,226.00 | | 1,307,226.00 | 1,302,137.11 | 4,420.66 | | 668.23 |
| Alcohol Experiment Station | 1,650.00 | | 1,650.00 | 1,650.00 | | | |
| Experimental Station | 51,881.00 | | 51,881.00 | 51,881.00 | | | |
| Pure Seed | 10,000.00 | | 10,000.00 | 9,685.59 | | | 314.41 |
| Rodent Control | 10,000.00 | | 10,000.00 | 8,206.48 | | | 1,793.52 |
| U.S. Geological Survey Cooperation | 13,400.00 | | 13,400.00 | 5,895.67 | 325.96 | | 7,178.37 |
| Mineral Resources Investigation | 17,962.00 | | 17,962.00 | 14,879.18 | 1,780.52 | | 1,302.30 |
| Beet Leafhopper | 15,000.00 | | 15,000.00 | 10,062.22 | 28.00 | | 4,909.78 |
| Cricket Control | 20,000.00 | | 20,000.00 | 5,351.77 | 2,804.14 | | 11,844.09 |
| Total General Fund | $2,873,850.00 | $ 177,775.15 | $3,051,625.15 | $2,952,222.32 | $ 42,674.55 | $ 5,500.00 | $ 51,228.28 |

Note.—Italics indicate red figures.

## STATE OF IDAHO

**Schedule E-7**

### Analysis of Operations—Health—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | TOTAL | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| STATE: | | | | | | | | | |
| General Administration | $ 66,693.57 | $ | $ 35,754.72 | $ 28,665.72 | $ 2,273.13 | $ | | $ | $ |
| Industrial Hygiene | 16,903.85 | | 11,973.56 | 4,390.69 | 539.60 | | | | |
| Crippled Children | 52,503.86 | | 22,219.06 | 1,334.07 | | 28,950.73 | Rlf. & Pens. | | |
| T.B. Hospitalization | 40,670.33 | | 2,941.94 | 599.27 | | 37,129.12 | Rlf. & Pens. | | |
| Venereal Disease | 1,109.48 | | 924.00 | 185.48 | | | | | |
| Vital Statistics | | | | | | | | | |
| Sausage Manufacturing | 11,581.60 | | 7,813.38 | 3,723.17 | 35.05 | 10.00 | Refunds | | |
| *County:* | | | | | | | | | |
| Boise City Health Unit | | 6,141.87 | | | | 6,141.87 | | | |
| Twin Falls Health Unit | | 975.42 | | | | 975.42 | | | |
| *Federal:* | | | | | | | | | |
| U.S. Public Health Service | | 183,225.33 | | | | 183,225.33 | | | |
| Maternal and Child Health "A" | | 64,306.67 | | | | 64,306.67 | Rlf. & Pens. | 2,374.71 | |
| Maternal and Child Health "B" | | 37,735.37 | | | | 37,735.37 | | | |
| Crippled Children "A" | | 46,943.73 | | | | 46,943.73 | | 3,835.30 | |
| Crippled Children "B" | | 15,866.49 | | | | 15,866.49 | | 11.25 | |
| Vital Statistics | | 531.75 | | | | 531.75 | | 69.30 | |
| Venereal Disease | | 37,402.11 | | | | 37,402.11 | | 475.41 | |
| Milk Sanitation | | 17,596.40 | | | | 17,596.40 | | | |
| | $ 189,462.69 | $ 410,725.14 | $ 81,626.66 | $ 38,898.40 | $ 2,847.78 | $ 476,814.99 | | $ 6,765.97 | |

ANALYSIS OF GENERAL FUND APPROPRIATIONS

| NAME OF FUND | Authorized Appropriations | ADDITIONS | | REDUCTIONS | | | Unencumbered Appropriation Balance |
|---|---|---|---|---|---|---|---|
| | | Direct Receipts | Total | Expenditures | Outstanding Orders | Rotary Funds and Transfers | |
| *General Fund:* | | | | | | | |
| State— | | | | | | | |
| General Administration | $ 72,120.00 | $ 1.43 | $ 72,121.43 | $ 66,693.57 | $ 3,939.72 | $ 1,000.00 | $ 488.14 |
| Industrial Hygiene | 20,000.00 | | 20,000.00 | 16,903.85 | 97.30 | | 2,998.85 |
| Crippled Children | 56,000.00 | 9.81 | 56,009.81 | 52,503.86 | 905.50 | | 2,600.45 |
| T.B. Hospitalization | 43,600.00 | | 43,600.00 | 40,670.33 | 850.98 | | 2,078.69 |
| Venereal Diseases | 1,128.00 | | 1,128.00 | 1,109.48 | | | 18.52 |
| Sausage Manufacture | 4,826.88 | 9,325.00 | 14,151.88 | 11,581.60 | | | 2,570.28 |
| TOTAL GENERAL FUND | $ 197,674.88 | $ 9,336.24 | 207,011.12 | $ 189,462.69 | $ 5,793.50 | $ 1,000.00 | $ 10,754.93 |

## STATE OF IDAHO

**Schedule E-8**

### Analysis of Operations—Public Welfare—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | TOTAL | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| *Public Assistance:* | | | | | | | | | |
| State— | | | | | | | | | |
| State Public Assistance Adm. | $ | $ 495,580.98 | $ 43,730.94 | $ 14,382.35 | $ | $ 437,477.48 | Undistrubt'd | $ 10,602.01 | |
| Deficiency Claims | | 16.10 | | | | 16.10 | Def. Claims | | |
| State Assistance and Relief | | 3,998,795.74 | | | | 3,998,795.74 | Rlf. & Pens. | 2,693.60 | |
| Commissioner's Expense | | 982.05 | 867.29 | 114.76 | | | | 106.88 | |
| Food Stamp Revolving Fund | | | | | | | | | |
| County— | | | | | | | | | |
| County Direct Relief | | 330,548.84 | | | | 330,548.84 | | *45.90* | |
| Federal— | | | | | | | | | |
| Federal Administration | | 197,503.63 | | | | 197,503.63 | | | |
| Federal Old Age Assistance | | 2,703,054.00 | | | | 2,703,054.00 | Rlf. & Pens. | *572.50* | |
| Federal Blind Assistance | | 79,322.00 | | | | 79,322.00 | | 30.00 | |
| Federal Aid to Dependent Children | | 1,107,112.52 | | | | 1,107,112.52 | | *225.50* | |
| Federal Child Welfare | | 30,705.64 | | | | 30,705.64 | | 211.20 | |
| Surplus Commodities | | 2,715.15 | | | | 2,715.15 | | | |
| Crippled Children | | 111.16 | | | | 111.16 | | 579.54 | |
| Charitable Institutions— | | | | | | | | | |
| Administration | 10,334.86 | | 7,837.62 | 2,405.89 | 91.35 | | | | |
| State Hospital North—General | 190,420.06 | | 92,120.11 | 91,115.30 | 7,184.65 | | | | |
| State Hospital North—Income | | 31,488.96 | | 31,488.96 | | | | 2,795.77 | |
| State Hospital South—General | 271,650.00 | | 107,107.67 | 157,247.89 | 7,294.44 | | | | |
| State Hospital South—Income | | 29,705.59 | 9,466.13 | 20,239.46 | | | | 689.72 | |
| State School and Colony | 155,577.39 | | 72,107.43 | 80,193.78 | 3,276.18 | | | | |
| Insane and Feeble Minded Expense | 1,539.28 | | | 1,539.28 | | | | | |
| State Soldiers' Home—General | 10,450.21 | | 7,419.20 | 3,014.78 | 16.23 | | | | |
| State Soldiers' Home—Income | | 19,867.30 | 11,951.54 | 7,915.76 | | | | 1,154.68 | |
| State Soldiers' Home Federal Aid | | 26,603.67 | 6,666.35 | 19,937.32 | | | | 804.01 | |
| Veterans' Welfare Commission | 37,744.15 | | 18,088.09 | 2,282.55 | 99.00 | 17,274.51 | Rlf. & Pens. | | |
| | $ 677,715.95 | $9,054,113.33 | $ 377,362.37 | $ 431,878.08 | $ 17,961.85 | $8,904,636.77 | | $ 18,763.51 | |

ANALYSIS OF GENERAL FUND APPROPRIATIONS

| NAME OF FUND | Authorized Appropriations | ADDITIONS | | REDUCTIONS | | | Unencumbered Appropriation Balance |
|---|---|---|---|---|---|---|---|
| | | Direct Receipts | Total | Expenditures | Outstanding Orders | Rotary Funds and Transfers | |
| *General Fund:* | | | | | | | |
| Charitable Institutions— | | | | | | | |
| Administration | $ 11,205.00 | $ 99.93 | $ 11,304.93 | $ 10,334.86 | $ 7.05 | $ 500.00 | $ 463.02 |
| State Hospital North | 211,847.00 | 3,219.91 | 215,066.91 | 190,420.06 | 8,847.58 | 1,000.00 | 14,799.27 |
| State Hospital South | 260,534.00 | 17,687.62 | 278,221.62 | 271,650.00 | 1,866.58 | 1,000.00 | 3,705.04 |
| State School and Colony | 165,070.00 | 12,135.60 | 177,205.60 | 155,577.39 | 4,025.95 | | 17,602.26 |
| Insane and Feeble Minded Expense | 1,500.00 | 190.97 | 1,690.97 | 1,539.28 | | | 151.69 |
| State Soldiers' Home | 12,080.00 | 271.00 | 12,351.00 | 10,450.21 | 1,011.52 | | 889.27 |
| Veterans' Welfare Commission | 65,000.00 | | 65,000.00 | 37,744.15 | 828.94 | | 26,426.91 |
| TOTAL GENERAL FUND | $ 727,236.00 | $ 33,605.03 | $ 760,841.03 | $ 677,715.95 | $ 16,587.62 | $ 2,500.00 | $ 64,037.46 |

NOTE.—Italics indicate red figures.

## STATE OF IDAHO

**Schedule E-9**

### Analysis of Operations—Public Works and Highways—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | Total | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| *Highway Division:* | | | | | | | | | |
| Highway General Administration | $ | $ 233,592.94 | $ 180,904.32 | $ 52,230.07 | $ 458.55 | $ | | $ | $ |
| Highway Audit | | 2,294.07 | 2,249.27 | 44.80 | | | | | |
| Motor Fuels Refunds to Counties | | | | | | | | | |
| Construction and Equipment Inv. | | 7,486,596.06 | | | 7,486,596.06 | | | 486,233.17 | $ *126.45* |
| Maintenance and Operation | | 3,181,076.91 | 1,725,386.89 | 1,455,690.02 | | | | 74,149.77 | |
| Deficiency | | 215.52 | | | | 215.52 | | | |
| *Capitol Building:* | | | | | | | | | |
| Capitol Building Maintenance | 116,398.24 | | 70,971.22 | 44,842.17 | 584.85 | | | | |
| Unallocated Adjustment | | *76.62* | | | | *76.62* | Unallocated | | |
| | $ 116,398.24 | 10,903,698.88 | $1,979,511.70 | $1,552,807.06 | $7,487,639.46 | $ 138.90 | | $ 560,382.94 | $ *126.45* |

ANALYSIS OF GENERAL FUND APPROPRIATIONS

| NAME OF FUND | Authorized Appropriations | Additions | | Reductions | | | Unencumbered Appropriation Balance |
|---|---|---|---|---|---|---|---|
| | | Direct Receipts | Total | Expenditures | Outstanding Orders | Rotary Funds and Transfers | |
| *General Fund:* | | | | | | | |
| Capitol Building— | | | | | | | |
| Capitol Building Maintenance | $ 121,300.00 | $ | $ 121,300.00 | $ 116,398.24 | $ 2,008.63 | $ | $ 2,893.13 |
| Total General Fund | $ 121,300.00 | $ | $ 121,300.00 | $ 116,398.24 | $ 2,008.63 | $ | $ 2,893.13 |

Note.—Italics indicate red figures.

## STATE OF IDAHO

**Schedule E-10**

### Analysis of Operations—Public Lands and Investments—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | Total | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| *Lands:* | | | | | | | | | |
| Public Lands Administration | $ 60,590.52 | $ | $ 46,458.02 | $ 12,450.11 | $ 1,682.39 | $ | | $ | $ |
| Farm Mortgage | | 1,864.35 | | | | 1,864.35 | Pmt. as Agt. | 509.25 | |
| Land Assmt. and Water Maintenance | 2,947.02 | 7,681.14 | 7,672.84 | 2,947.02 | | 8.30 | Refunds | 761.54 | |
| Weiser Cove Irrigation District | 986.70 | | | 986.70 | | | | | |
| Noxious Weed Control | 240.00 | | | 240.00 | | | | 412.92 | |
| *Forestry:* | | | | | | | | | |
| State Forestry Administration | 173,985.45 | | 59,000.12 | 113,809.35 | 1,175.98 | | | | |
| Blister Rust Control | 37,366.28 | | | 37,366.28 | | | | | |
| Forester's Special | | 37,549.79 | 25,281.52 | 5,180.48 | 5,279.18 | 1,808.61 | Refunds | 342.26 | |
| Forest Protection Trust | | 51,343.93 | | | | 50,292.02 | Pmt. as Agt. | | |
| | | | | | | 542.49 | Refunds | 1,264.04 | |
| | | | | | | 509.42 | Int. on Warrs. | | |
| U.S. Clarke-McNary | | 121,781.64 | 19,776.25 | 6,120.21 | | 95,885.18 | Pmt. as Agt. | 171.22 | |
| *Investments:* | | | | | | | | | |
| Public Investments Administration | 21,385.27 | | 18,358.72 | 3,026.55 | | | | | |
| Total Expenditures | $ 297,501.24 | $ 220,220.85 | $ 176,547.47 | $ 182,126.70 | $ 8,137.55 | $ 150,910.37 | | $ 3,461.23 | $ |

ANALYSIS OF GENERAL FUND APPROPRIATIONS

| NAME OF FUND | Authorized Appropriations | Additions | | Reductions | | | Unencumbered Appropriation Balance |
|---|---|---|---|---|---|---|---|
| | | Direct Receipts | Total | Expenditures | Outstanding Orders | Rotary Funds and Transfers | |
| *General Fund:* | | | | | | | |
| Lands: | | | | | | | |
| Public Lands Administration | $ 62,165.00 | $ | $ 62,165.00 | $ 60,590.52 | $ 286.87 | $ 700.00 | $ 587.61 |
| Land Assmt. & Water Mntce.—Wood River | 3,000.00 | | 3,000.00 | 2,947.02 | | | 52.98 |
| Water Right Purchases | | | | | | | |
| Weiser Cove Irrigation District | 1,200.00 | | 1,200.00 | 986.70 | | | 213.30 |
| Noxious Weed Control | 1,000.00 | | 1,000.00 | 240.00 | | | 760.00 |
| Forestry— | | | | | | | |
| State Forestry Administration | 179,305.00 | 231.25 | 179,536.25 | 173,985.45 | 910.53 | | 4,640.27 |
| Blister Rust Control | 38,000.00 | | 38,000.00 | 37,366.28 | | | 633.72 |
| Investments— | | | | | | | |
| Public Investments Administration | 32,800.00 | 13.17 | 32,813.17 | 21,385.27 | 154.32 | | 11,273.58 |
| Total General Fund | $ 317,470.00 | $ 244.42 | $ 317,714.42 | $ 297,501.24 | $ 1,351.72 | $ 700.00 | $ 18,161.46 |

## STATE OF IDAHO

**Schedule E-11**

### Analysis of Operations—Protection of Persons and Property—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | Total | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| *Adjutant General:* | | | | | | | | | |
| Adjutant General Administration | $ 85,860.50 | $.......... | $ 25,900.98 | $ 53,060.42 | $ 6,899.10 | $.......... | .......... | $.......... | $.......... |
| Compensation Insurance | 1,836.00 | .......... | .......... | 1,836.00 | .......... | .......... | .......... | .......... | .......... |
| Contingent | .......... | 2,404.43 | 950.09 | 1,454.34 | .......... | .......... | .......... | 64.00 | .......... |
| *National Guard and State Militia:* | | | | | | | | | |
| Administration | .......... | .......... | .......... | .......... | .......... | .......... | .......... | .......... | .......... |
| *Law Enforcement:* | | | | | | | | | |
| State Police | .......... | .......... | .......... | .......... | .......... | .......... | .......... | .......... | .......... |
| Traffic Supervisor (Emergency) | .......... | .......... | .......... | .......... | .......... | .......... | .......... | .......... | .......... |
| *Governor:* | | | | | | | | | |
| Law Enforcement (Emergency) | 12,781.74 | .......... | 7,057.30 | 4,897.26 | 827.18 | .......... | .......... | .......... | .......... |
| | $ 100,478.24 | $ 2,404.43 | $ 33,908.37 | $ 61,248.02 | $ 7,726.28 | .......... | .......... | 64.00 | .......... |

ANALYSIS OF GENERAL FUND APPROPRIATIONS

| NAME OF FUND | Authorized Appropriations | Additions | | Reductions | | | Unencumbered Appropriation Balance |
|---|---|---|---|---|---|---|---|
| | | Direct Receipts | Total | Expenditures | Outstanding Orders | Rotary Funds and Transfers | |
| *General Fund:* | | | | | | | |
| Adjutant General— | | | | | | | |
| Administration | $ 105,425.00 | $ 237.76 | $ 105,662.76 | $ 85,860.50 | $ 2,422.61 | $ 500.00 | $ 16,879.65 |
| Compensation Insurance | 3,750.00 | 471.00 | 4,221.00 | 1,836.00 | .......... | .......... | 2,385.00 |
| Governor— | | | | | | | |
| Law Enforcement (Emergency) | 20,000.00 | .......... | 20,000.00 | 12,781.74 | 361.02 | .......... | 6,857.24 |
| Total General Fund | $ 129,175.00 | $ 708.76 | $ 129,883.76 | $ 100,478.24 | $ 2,783.63 | $ 500.00 | $ 26,121.89 |

## STATE OF IDAHO

**Schedule E-12**

### Analysis of Operations—Tax Administration—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | Total | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| Finance Commissioner: | | | | | | | | | |
| Income Tax | $ 87,239.12 | $.......... | $ 59,484.34 | $ 26,767.48 | $ 987.30 | $.......... | .......... | $.......... | $.......... |
| Income Tax Refunds | .......... | 26,920.16 | .......... | .......... | .......... | 26,920.16 | Refunds | 4,020.75 | .......... |
| Inheritance Tax | 11,046.99 | .......... | 8,838.08 | 2,200.01 | 8.90 | .......... | .......... | .......... | .......... |
| Express Company Tax | .......... | .......... | .......... | .......... | .......... | .......... | .......... | .......... | .......... |
| Commissioner of Law Enf. Gen. Adm. | .......... | 443,841.33 | 257,398.85 | 182,800.89 | 3,500.59 | 141.00 | Refunds | 31,525.87 | .......... |
| Deficiency | .......... | 18.95 | .......... | .......... | .......... | 189.5 | Deficiency | .......... | .......... |
| Beer Revenue | 22,235.57 | .......... | 14,535.54 | 7,306.39 | .......... | 393.64 | Refunds | .......... | .......... |
| Kilowatt Hour Tax | 4,126.74 | .......... | 3,714.08 | 412.66 | .......... | .......... | .......... | .......... | .......... |
| Motor Fuels Bureau | .......... | 33,556.23 | 24,400.89 | 8,499.34 | 656.00 | .......... | .......... | .......... | .......... |
| Motor Fuels Refunds | .......... | 1,015,722.30 | .......... | .......... | .......... | 1,015,722.30 | Refunds | 11,334.95 | *12.70* |
| Mine License Bureau | 4,297.38 | .......... | 3,735.32 | 562.06 | .......... | .......... | .......... | .......... | .......... |
| Board of Equalization | 2,970.27 | .......... | .......... | 1,972.57 | 997.70 | .......... | .......... | .......... | .......... |
| Counties | .......... | .......... | .......... | .......... | .......... | .......... | .......... | .......... | .......... |
| | $ 131,916.07 | $1,520,058.97 | $ 372,107.10 | $ 230,521.40 | $ 6,150.49 | $1,043,196.05 | .......... | $ 46,881.57 | $ *12.70* |

ANALYSIS OF GENERAL FUND APPROPRIATIONS

| NAME OF FUND | Authorized Appropriations | Additions | | Reductions | | | Unencumbered Appropriation Balance |
|---|---|---|---|---|---|---|---|
| | | Direct Receipts | Total | Expenditures | Outstanding Orders | Rotary Funds and Transfers | |
| *General Fund:* | | | | | | | |
| Finance Commissioner— | | | | | | | |
| Income Tax | $ 98,120.00 | $ 111.00 | $ 98,231.00 | $ 87,239.12 | $ 189.91 | $.......... | $ 10,801.97 |
| Inheritance Tax | 14,600.00 | .......... | 14,600.00 | 11,046.99 | .......... | .......... | 3,553.01 |
| Commissioner of Law Enforcement— | | | | | | | |
| Beer Revenue | 26,500.00 | .......... | 26,500.00 | 22,235.57 | 134.58 | 500.00 | 3,629.85 |
| Kilowatt Hour Tax | 5,160.00 | .......... | 5,160.00 | 4,126.74 | .......... | .......... | 1,033.26 |
| Mine License Bureau | 6,960.00 | .......... | 6,960.00 | 4,297.38 | .......... | .......... | 2,662.62 |
| Board of Equalization | 3,400.00 | .......... | 3,400.00 | 2,970.27 | .......... | .......... | 429.73 |
| Total General Funds | $ 154,740.00 | $ 111.00 | $ 154,851.00 | $ 131,916.07 | $ 324.49 | $ 500.00 | $ 22,110.44 |

Note.—Italic indicate red figures.

## STATE OF IDAHO

Schedule E-13

### Analysis of Operations—Miscellaneous Government Activities—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | Total | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| Historical Society | $ 6,271.98 | $.......... | $ 5,334.51 | $ 530.43 | $ 407.04 | $.......... | .......... | $.......... | $.......... |
| Franklin County Pioneer Relics | 455.78 | .......... | 254.16 | 96.62 | 105.00 | .......... | .......... | .......... | .......... |
| Soldier's Memorial | 1,000.00 | .......... | .......... | 1,000.00 | .......... | .......... | .......... | .......... | .......... |
| State Planning Board | 1,493.97 | .......... | 1,294.79 | 199.18 | .......... | .......... | .......... | .......... | .......... |
| Bond Expense, T.B. Hospital | .......... | .......... | .......... | .......... | .......... | .......... | .......... | .......... | .......... |
| Bond Expense, 1941 Institutions Imp. | 278.48 | .......... | .......... | 278.48 | .......... | .......... | .......... | .......... | .......... |
| Carey Act Project—Repair Canal System, Little Wood River | 26.68 | .......... | 26.68 | .......... | .......... | .......... | .......... | .......... | .......... |
| Lava Hot Springs—General | 1,000.00 | .......... | 650.00 | 350.00 | .......... | .......... | .......... | .......... | .......... |
| Lava Hot Springs—Special | .......... | 25,224.97 | 12,666.20 | 11,374.43 | 1,184.34 | .......... | .......... | 312.11 | .......... |
| Southern Idaho Demonstration Farm | .......... | 542.69 | .......... | 498.69 | 44.00 | .......... | .......... | 67.61 | .......... |
| Bookkeeping System | 45,300.06 | .......... | .......... | 45,300.06 | .......... | .......... | .......... | .......... | .......... |
| | $ 55,826.95 | $ 25,767.66 | $ 20,226.34 | $ 59,627.89 | $ 1,740.38 | .......... | .......... | $ 379.72 | $.......... |

ANALYSIS OF GENERAL FUND APPROPRIATIONS

| NAME OF FUND | Authorized Appropriations | Additions | | Reductions | | | Unencumbered Appropriation Balance |
|---|---|---|---|---|---|---|---|
| | | Direct Receipts | Total | Expenditures | Outstanding Orders | Rotary Funds and Transfers | |
| *General Fund:* | | | | | | | |
| Historical Society | $ 7,630.00 | $.......... | $ 7,630.00 | $ 6,271.98 | $.......... | $.......... | $ 1,358.02 |
| Franklin County Pioneer Relics | 1,500.00 | .......... | 1,500.00 | 455.78 | 55.00 | .......... | 989.22 |
| Soldiers' Memorial | 19,336.58 | .......... | 19,336.58 | 1,000.00 | .......... | .......... | 18,336.58 |
| State Planning Board | 1,500.00 | .......... | 1,500.00 | 1,493.97 | .......... | .......... | 6.03 |
| Bond Expense—T.B. Hospital | 1,000.00 | .......... | 1,000.00 | .......... | .......... | .......... | 1,000.00 |
| Bond Expense—1941 Institutions Imp. | 1,000.00 | .......... | 1,000.00 | 278.48 | .......... | .......... | 721.52 |
| Bookkeeping System | 50,000.00 | .......... | 50,000.00 | 45,300.06 | 1,215.30 | .......... | 3,484.64 |
| Carey Act Project—Repair Canal | 15,000.00 | .......... | 15,000.00 | 26.68 | .......... | .......... | 14,973.32 |
| Lava Hot Springs | 1,000.00 | .......... | 1,000.00 | 1,000.00 | .......... | .......... | .......... |
| Total General Fund | $ 97,966.58 | $.......... | $ 97,966.58 | $ 55,826.95 | $ 1,270.30 | $.......... | $ 40,869.33 |

## STATE OF IDAHO

Schedule E-14

### Analysis of Operations—Miscellaneous Claims and Awards—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | Total | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelld Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| Pensions—Chapter 164 (S.B. 172) | $ 7,150.00 | $.......... | $.......... | $.......... | $.......... | $ 7,150.00 | Rlf. & Pens. | $.......... | .......... |
| Deficiency—Chapter 156 (S.B. 173) | 4,086.06 | .......... | .......... | .......... | .......... | 4,086.06 | Rlf. & Pens. | .......... | .......... |
| Refunds—Chapter 163 (S.B. 177) | 68.24 | .......... | .......... | .......... | .......... | 68.24 | Rlf. & Pens. | .......... | .......... |
| | $ 11,304.30 | $.......... | $.......... | $.......... | $.......... | $ 11,304.30 | .......... | $.......... | $.......... |

ANALYSIS OF GENERAL FUND APPROPRIATIONS

| NAME OF FUND | Authorized Appropriations | Additions | | Reductions | | | Unencumbered Appropriation Balance |
|---|---|---|---|---|---|---|---|
| | | Direct Receipts | Total | Expenditures | Outstanding Orders | Rotary Funds and Transfers | |
| *General Fund:* | | | | | | | |
| Pensions—Chapter 164 (S.B. 172) | $ 7,800.00 | $.......... | $ 7,800.00 | $ 7,150.00 | $.......... | $.......... | $ 650.00 |
| Deficiencies—Chapter 156 (S.B. 173) | 4,086.06 | .......... | 4,086.06 | 4,086.06 | .......... | .......... | .......... |
| Refunds—Chapter 163 (S.B. 177) | 364.24 | .......... | 364.24 | 68.24 | .......... | .......... | 296.00 |
| Total General Fund | $ 12,250.30 | $.......... | $ 12,250.30 | $ 11,304.30 | $.......... | $.......... | $ 946.00 |

## STATE OF IDAHO

Schedule E-15

### Analysis of Operations—Debt Service and Redemption—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | Total | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennlum | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| *Bond Interest and Redemption Funds:* | | | | | | | | | |
| General Interest and Sinking Fund | $.......... | $ 372,478.26 | $.......... | $.......... | $.......... | $ 372,478.26 | .......... | $.......... | $.......... |
| Public Building Int. and Sinking Fund | .......... | 58,500.00 | .......... | .......... | .......... | 58,500.00 | Miscell. | .......... | .......... |
| Toll Bridge Redemption Fund | .......... | 177,081.25 | .......... | .......... | .......... | 177,081.25 | .......... | .......... | .......... |
| Total Expenditures | $.......... | $ 608,059.51 | $.......... | $.......... | $.......... | $ 608,059.51 | .......... | $.......... | .......... |

## STATE OF IDAHO

**Schedule E-16**

### Analysis of Operations—Construction Projects—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | Total | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| *Construction Fund:* | | | | | | | | | |
| Deaf and Blind School | $.......... | $.......... | $.......... | $.......... | $.......... | $.......... | .......... | $ 87,653.94 | $.......... |
| State Hospital North | .......... | .......... | .......... | .......... | .......... | .......... | .......... | 782.39 | .......... |
| State Hospital South | .......... | .......... | .......... | .......... | .......... | .......... | .......... | *58.00* | .......... |
| Idaho State Institutions Improvement | .......... | 572,408.11 | .......... | .......... | .......... | 572,408.11 | .......... | .......... | .......... |
| State T.B. Hospital | .......... | 81,471.19 | .......... | .......... | .......... | 81,471.19 | .......... | .......... | .......... |
| Idaho State Institutions Construction | .......... | 92,927.12 | .......... | .......... | .......... | 92,927.12 | .......... | .......... | .......... |
| | $.......... | $ 746,806.42 | $.......... | $.......... | $.......... | $ 746,806.42 | $.......... | $ 88,378.33 | $.......... |

NOTE.—Italics indicate red figures.

## STATE OF IDAHO

**Schedule E-17**

### Analysis of Operations—Support of Non-Government Agencies—Biennium Ended December 31, 1942

ANALYSIS OF EXPENDITURES

| FUNCTIONAL SUBDIVISION | Total | | Maintenance and Operation | | Capital Outlay | Miscellaneous | | Expenditures 1939-1940 Biennium | 1937-1938 Cancelled Warrants |
|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Funds | Personal Services | Other Expenses | | Amount | Description | | |
| Grand Army of the Republic | $ 907.06 | $.......... | $ 183.00 | $ 724.06 | $.......... | $.......... | .......... | $.......... | $.......... |
| Children's Home—Boise | 11,270.00 | .......... | 11,270.00 | .......... | .......... | .......... | .......... | .......... | .......... |
| Children's Home—Lewiston | 5,635.00 | .......... | 5,635.00 | .......... | .......... | .......... | .......... | .......... | .......... |
| Indigent Mothers—Salvation Army | 6,366.50 | .......... | .......... | 6,366.50 | .......... | .......... | .......... | .......... | .......... |
| | $ 24,178.56 | $.......... | $ 17,088.00 | $ 7,090.56 | .......... | .......... | .......... | $.......... | $.......... |

ANALYSIS OF GENERAL FUND APPROPRIATIONS

| NAME OF FUND | Authorized Appropriations | Additions | | Reductions | | | Unencumbered Appropriation Balance |
|---|---|---|---|---|---|---|---|
| | | Direct Receipts | Total | Expenditures | Outstanding Orders | Rotary Funds and Transfers | |
| *General Fund:* | | | | | | | |
| Grand Army of Republic | $ 1,018.00 | $.......... | $ 1,018.00 | $ 907.06 | $.......... | $.......... | $ 110.94 |
| Children's Home—Boise | 11,800.00 | .......... | 11,800.00 | 11,270.00 | .......... | .......... | 530.00 |
| Children's Home—Lewiston | 5,900.00 | .......... | 5,900.00 | 5,635.00 | .......... | .......... | 265.00 |
| Indigent Mothers—Salvation Army | 7,000.00 | .......... | 7,000.00 | 6,366.50 | .......... | .......... | 633.50 |
| TOTAL GENERAL FUND | $ 25,718.00 | $.......... | $ 25,718.00 | $ 24,178.56 | $.......... | $.......... | $ 1,539.44 |

## STATE OF IDAHO

**Exhibit F**

### Summary of Analysis of Appropriations, General Fund, at December 31, 1942

| Governmental Function | Sch. Ref. | Authorized Appropriation | Additions: Departmental Receipts | Additions: Total | Reductions: Expenditures | Reductions: Outstanding Orders | Reductions: Rotary Funds and Transfers | Total | Appropriation Balance at Dec. 31, 1942 |
|---|---|---|---|---|---|---|---|---|---|
| General Government | E- 1 | | | | | | | | |
| Legislature | | $ 133,140.00 | $ 2.29 | $ 133,142.29 | $ 91,565.20 | $ 687.00 | $............ | $ 92,252.20 | $ 40,890.09 |
| Judiciary | | 330,821.00 | ............ | 330,821.00 | 315,710.19 | 2,471.10 | 1,000.00 | 319,181.29 | 11,639.71 |
| Executive and Fiscal | | 347,773.00 | 61.44 | 347,834.44 | 309,661.34 | 8,137.86 | 1,750.00 | 319,549.20 | 28,285.24 |
| Agriculture and Animal Industry | E- 2 | 295,235.00 | ............ | 295,235.00 | 251,365.85 | 160.00 | ............ | 251,525.85 | 43,709.15 |
| Business Regulation | E- 3 | 189,592.00 | 3.34 | 189,595.34 | 145,394.90 | 2,433.31 | 2,000.00 | 149,828.21 | 39,767.13 |
| Conservation and Recreation | E- 4 | 126,685.05 | ............ | 126,685.05 | 120,687.62 | 472.20 | ............ | 121,159.82 | 5,525.23 |
| Correction (Adult) | E- 5 | 248,817.00 | 17,787.49 | 266,604.49 | 231,577.94 | 6,066.16 | 1,000.00 | 238,644.10 | 27,960.39 |
| Education | E- 6 | 2,873,850.00 | 177,775.15 | 3,051.625.15 | 2,952,222.32 | 42,674.55 | 5,500.00 | 3,000,396.87 | 51,228.28 |
| Health | E- 7 | 197,674.88 | 9,336.24 | 207,011.12 | 189,462.69 | 5,793.50 | 1,000.00 | 196,256.19 | 10,754.93 |
| Public Welfare | E- 8 | | | | | | | | |
| Veterans' Welfare Commission | | 65,000.00 | ............ | 65,000.00 | 37,744.15 | 828.94 | ............ | 38,573.09 | 26,426.91 |
| Charitable Institutions | | 662,236.00 | 33,605.03 | 695,841.03 | 639,971.80 | 15,758.68 | 2,500.00 | 658,230.48 | 37,610.55 |
| Public Works and Highways | E- 9 | 121,300.00 | ............ | 121,300.00 | 116,398.24 | 2,008.63 | ............ | 118,406.87 | 2,893.13 |
| Public Lands and Investments | E-10 | 317,470.00 | 244.42 | 317,714.42 | 297,501.24 | 1,351.72 | 700.00 | 299,552.96 | 18,161.46 |
| Protection of Persons and Property | E-11 | 129,175.00 | 708.76 | 129,883.76 | 100,478.24 | 2,783.63 | 500.00 | 103,761.87 | 26,121.89 |
| Tax Administration | E-12 | 154,740.00 | 111.00 | 154,851.00 | 131,916.07 | 324.49 | 500.00 | 132,740.56 | 22,110.44 |
| Miscellaneous Governmental Activities | E-13 | 97,966.58 | ............ | 97,966.58 | 55,826.95 | 1,270.30 | ............ | 57,097.25 | 40,869.33 |
| Miscellaneous Claims and Awards | E-14 | 12,250.30 | ............ | 12,250.30 | 11,304.30 | ............ | ............ | 11,304.30 | 946.00 |
| Support of Non-Government Agencies | E-17 | 25,718.00 | ............ | 25,718.00 | 24,178.56 | ............ | ............ | 24,178.56 | 1,539.44 |
| Totals | | $6,329,443.81 | $ 239,635.16 | $6,569,078.97 | $6,022,967.60 | $ 93,222.07 | $ 16,450.00 | $6,132,639.67 | $ 436,439.30 |

| | |
|---|---|
| Appropriation Allotments | $ 412,509.39 |
| Reserve for Continuing Appropriations | 23,929.91 |
| Total | $ 436,439.30 |

Note.—Details with respect to individual appropriations are presented in schedules to which reference is made in the above statement.

## STATE OF IDAHO

**Exhibit G**

### Analysis of Bond Indebtedness of the State, Showing Changes in the Outstanding Obligations During the 1941-1942 Biennium Ended December 31, 1942

| NAME OF ISSUE | Series | Rate | Balances Outstanding Jan. 1, 1941 | Changes: Issues | Changes: Redemptions | Balances Outstanding Dec. 31, 1942 |
|---|---|---|---|---|---|---|
| Capitol Building Refunding | 1925 | 4¼% | $ 125,000.00 | $.......... | $ 50,00.000 | $ 75,000.00 |
| Idaho State Institutions Improvement | 1931 | 3¾% | 47,000.00 | ............ | 47,000.00 | ............ |
| Idaho State Institutions Construction | 1940 | 1½% | 100,000.00 | 140,000.00 | ............ | 240,000.00 |
| Idaho State Institutions Improvement | 1941 | 1⅜% | ............ | 695,100.00 | ............ | 659,100.00 |
| Lava Hot Springs Refunding | 1931 | 3¾% | 14,000.00 | ............ | 14,000.00 | ............ |
| State General Refunding | 1925 | 4¼% | 16,500.00 | ............ | 8,000.00 | 8,500.00 |
| State Hospital North Construction | 1937 | 3½% | 107,000.00 | ............ | 107,000.00 | ............ |
| State Hospital South Construction | 1937 | 3½% | 270,000.00 | ............ | ............ | 270,000.00 |
| State Highway Refund, First Issue | 1925 | 4½% | 27,000.00 | ............ | 8,000.00 | 19,000.00 |
| State Highway Refund, Fourth Issue | 1931 | 4 & 4½% | 130,000.00 | ............ | 130,000.00 | ............ |
| State School and Colony Construction | 1937 | 3½% | 125,000.00 | ............ | ............ | 125,000.00 |
| State Tuberculosis Hospital Bond | 1941 | 2½% | ............ | 85,000.00 | ............ | 85,000.00 |
| Treasury Notes (Toll Bridge Acquisition) | 1939 | 1¼% | 420,000.00 | ............ | 166,000.00 | 254,000.00 |
| Total | .... | ..... | $1,381,500.00 | $ 884,100.00 | $ 530,000.00 | $1,735,600.00 |

Note.—Refer to Schedule E-14 for data relative to changes in the specific funds from which payments were made for interest and redemption of bonds.
Refer to Schedule E-15 for data relative to activities during period in the construction funds which derived proceeds from certain bond issues listed in above analysis.

## STATE OF IDAHO

**Exhibit H**

### Analysis of Taxes Due from Counties under Levies for the Years 1941 and 1942
### December 31, 1942

| NAME OF COUNTY | LEVIES | | COLLECTIONS FROM COUNTIES | | BALANCE DUE DECEMBER 31, 1942 | | | Percentages of Uncollected Balances to Total Levied | |
|---|---|---|---|---|---|---|---|---|---|
| | 1941 | 1942 | 1941 Taxes | 1942 Taxes | 1941 Taxes | 1942 Taxes | Total | 1941 | 1942 |
| Ada | $ 191,753.30 | $ 97,436.27 | $ 191,753.30 | $.......... | $.......... | $ 97,436.27 | $ 97,436.27 | ...... | 100 |
| Adams | 21,055.84 | 10,226.96 | 21,055.84 | ............ | ............ | 10,226.96 | 10,226.96 | ...... | 100 |
| Bannock | 151,891.62 | 75,118.39 | 151,891.62 | 37,782.88 | ............ | 37,335.51 | 37,335.51 | ...... | 49.70 |
| Bear Lake | 46,565.13 | 23,366.76 | 46,565.13 | 20.00 | ............ | 23,346.76 | 23,346.76 | ...... | 99.91 |
| Benewah | 25,625.62 | 12,600.71 | 25,625.62 | ............ | ............ | 12,600.71 | 12,600.71 | ...... | 100 |
| Bingham | 87,048.03 | 44,848.42 | 87,048.03 | ............ | ............ | 44,848.42 | 44,848.42 | ...... | 100 |
| Blaine | 37,418.44 | 20,120.42 | 37,418.44 | ............ | ............ | 20,120.42 | 20,120.42 | ...... | 100 |
| Boise | 16,149.21 | 7,837.51 | 16,149.21 | 6,877.23 | ............ | 960.28 | 960.28 | ...... | 12.25 |
| Bonner | 57,751.98 | 27,941.39 | 57,751.98 | 1.18 | ............ | 27,940.21 | 27,940.21 | ...... | 99.995 |
| Bonneville | 103,701.48 | 54,334.13 | 103,701.48 | ............ | ............ | 54,334.13 | 54,334.13 | ...... | 100 |
| Boundary | 27,268.12 | 13,487.05 | 27,268.12 | ............ | ............ | 13,487.05 | 13,487.05 | ...... | 100 |
| Butte | 10,654.54 | 6,001.57 | 10,653.81 | ............ | .73 | 6,001.57 | 6,002.30 | .0001 | 100 |
| Camas | 15,999.66 | 8,733.29 | 15,987.39 | ............ | 12.27 | 8,733.29 | 8,745.56 | .0008 | 100 |
| Canyon | 131,012.90 | 66,578.58 | 131,012.90 | ............ | ............ | 66,578.58 | 66,578.58 | ...... | 100 |
| Caribou | 29,971.67 | 16,144.43 | 29,971.67 | ............ | ............ | 16,144.43 | 16,144.43 | ...... | 100 |
| Cassia | 44,710.50 | 23,526.68 | 44,710.50 | ............ | ............ | 23,526.68 | 23,256.68 | .......... | 100 |
| Clark | 19,298.56 | 10,531.78 | 19,298.56 | ............ | ............ | 10,531.78 | 10,531.78 | ...... | 100 |
| Clearwater | 32,006.15 | 15,689.66 | 32,006.15 | 7,690.28 | ............ | 7,999.38 | 7,999.38 | ...... | 50.99 |
| Custer | 17,781.66 | 10,261.46 | 17,781.66 | ............ | ............ | 10,261.46 | 10,261.46 | .......... | 100 |
| Elmore | 43,587.62 | 24,630.97 | 43,857.53 | ............ | .09 | 24,640.97 | 24,631.06 | ...... | 100 |
| Franklin | 47,278.36 | 23,388.92 | 47,278.36 | ............ | ............ | 23,388.92 | 23,388.92 | ...... | 100 |
| Fremont | 43,534.49 | 22,298.72 | 43,533.63 | ............ | .86 | 22,298.72 | 22,299.58 | ...... | 100 |
| Gem | 25,426.61 | 13,035.81 | 25,412.57 | 3.79 | 14.04 | 13,032.02 | 13,046.06 | .0006 | 99.97 |
| Gooding | 44,584.93 | 23,212.40 | 44,584.93 | ............ | ............ | 23,212.40 | 23,212.40 | ...... | 100 |
| Idaho | 60,662.06 | 30,690.87 | 60,662.06 | 24,000.00 | ............ | 6,690.87 | 6,690.87 | ...... | 21.80 |
| Jefferson | 44,434.56 | 22,751.87 | 44,434.56 | ............ | ............ | 22,751.87 | 22,751.87 | ...... | 100 |
| Jerome | 42,265.08 | 21,779.34 | 42,265.08 | 9,781.34 | ............ | 11,998.00 | 11,998.00 | ...... | 55.09 |
| Kootenai | 70,572.51 | 33,982.00 | 70,572.51 | 17,000.00 | ............ | 16,982.00 | 16,982.00 | ...... | 49.97 |
| Latah | 81,683.10 | 40,559.58 | 81,683.10 | 20,160.92 | ............ | 20,398.66 | 20,398.66 | ...... | 50.29 |
| Lemhi | 25,225.68 | 13,813.42 | 25,225.68 | 11,841.16 | ............ | 1,972.26 | 1,972.26 | ...... | 14.28 |
| Lewis | 36,394.19 | 17,864.21 | 36,394.19 | ............ | ............ | 17,864.21 | 17,864.21 | ...... | 100 |
| Lincoln | 31,662.60 | 16,977.67 | 31,662.60 | 7,289.05 | ............ | 9,688.62 | 9,688.62 | ...... | 57.07 |
| Madison | 31,052.07 | 15,946.87 | 31,052.07 | ............ | ............ | 15,946.87 | 15,946.87 | ...... | 100 |
| Minidoka | 40,143.84 | 20,604.85 | 40,143.84 | ............ | ............ | 20,604.85 | 20,604.85 | ...... | 100 |
| Nez Perce | 90,277.01 | 43,963.48 | 90,277.01 | ............ | ............ | 43,963.48 | 43,963.48 | ...... | 100 |
| Oneida | 23,010.77 | 11,667.03 | 23,010.77 | ............ | ............ | 11,667.03 | 11,667.03 | ...... | 100 |
| Owyhee | 27,434.57 | 16,822.52 | 27,298.23 | 51.23 | 136.34 | 16,771.29 | 16,907.63 | .0050 | 99.70 |
| Payette | 29,361.46 | 14,823.37 | 29,361.46 | ............ | ............ | 14,823.37 | 14,823.37 | ...... | 100 |
| Power | 43,528.29 | 21,855.71 | 43,528.29 | ............ | ............ | 21,855.71 | 21,855.71 | ...... | 100 |
| Shoshone | 127,435.19 | 63,826.76 | 127,435.19 | ............ | ............ | 63,826.76 | 63,826.76 | ...... | 100 |
| Teton | 12,329.23 | 6,501.25 | 12,001.89 | ............ | 327.34 | 6,501.25 | 6,828.59 | .0265 | 100 |
| Twin Falls | 152,064.00 | 77,358.64 | 152,064.00 | 37,720.09 | ............ | 39,638.55 | 39,638.55 | ...... | 51.24 |
| Valley | 18,644.56 | 10,812.24 | 18,644.56 | ............ | ............ | 10,812.24 | 10,812.24 | ...... | 100 |
| Washington | 41,628.26 | 21,658.48 | 41,628.26 | ............ | ............ | 21,658.48 | 21,658.48 | ...... | 100 |
| TOTALS | $2,302,155.45 | $1,175,612.44 | $2,301,663.78 | $ 180,219.15 | $ 491.67 | $ 995,393.29 | $ 995,884.96 | .0002 | 84.71 |

## STATE OF IDAHO

**Exhibit H—Continued**

### Analysis of Taxes Due from Counties under Levies for the Years 1941 and 1942
### December 31, 1942

| NAME OF COUNTY | LEVIES | | COLLECTIONS FROM COUNTIES | | BALANCE DUE DECEMBER 31, 1942 | | | Percentages of Uncollected Balances to Total Levied | |
|---|---|---|---|---|---|---|---|---|---|
| | 1941 | 1942 | 1941 Taxes | 1942 Taxes | 1941 Taxes | 1942 Taxes | Total | 1941 | 1942 |
| Ad Valorem | $1,848,202.44 | $ 700,222.50 | $1,848,051.33 | $ 131,913.69 | $ 151.11 | $ 568,308.81 | $ 568,459.92 | .0001 | 81.18 |
| Public Bldg. Interest and Sinking | 12,032.98 | 30,009.54 | 12,032.89 | 3,135.23 | .09 | 26,874.31 | 26,874.40 | ...... | 89.55 |
| General Interest and Sinking | 381,201.58 | 370,117.96 | 380,873.38 | 40,312.06 | 328.20 | 329,805.90 | 330,134.10 | .0009 | 89.20 |
| Predatory Animal | 33,360.66 | 41,816.10 | 33,360.66 | 2,058.55 | ............ | 39,757.55 | 39,757.55 | ...... | 95.08 |
| Sheep Inspection | 8,340.17 | 12,544.83 | 8,339.94 | 619.27 | .23 | 11,925.56 | 11,925.79 | ...... | 95.07 |
| Bee Inspection | 1,846.98 | 1,554.93 | 1,846.98 | 159.46 | ............ | 1,395.47 | 1,395.47 | ...... | 89.74 |
| Abortion Eradication | 8,585.32 | 9,673.29 | 8,579.30 | 1,012.31 | 6.02 | 8,660.98 | 8,667.00 | .0007 | 89.60 |
| T.B. Eradication | 8,585.32 | 9,673.29 | 8,579.30 | 1,008.58 | 6.02 | 8,664.71 | 8,670.73 | .0007 | 89.64 |
| TOTALS | $2,302,155.45 | $1,175,612.44 | $2,301,663.78 | $ 180,219.15 | $ 491.67 | $ 995,393.29 | $ 995,884.96 | .0002 | 84.71 |