

Dictated in English
Revised by M. D. 11-1944 Idaho State

*Books and papers audited for the period January
1, 1943, to June 30, 1944, inclusive.*

Twenty-Seventh Biennial

REPORT
OF THE
STATE AUDITOR
STATE OF IDAHO

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January 1, 1943 to June 30, 1944

(EIGHTEEN MONTHS)



CALVIN E. WRIGHT
STATE AUDITOR

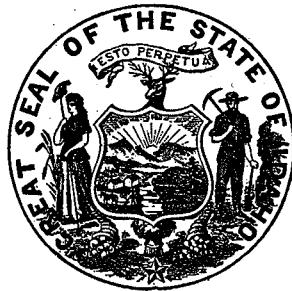
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STATE AUDITOR

STATE OF IDAHO



January 1, 1943 to June 30, 1944

(EIGHTEEN MONTHS)



CALVIN E. WRIGHT
STATE AUDITOR

OFFICE OF STATE AUDITOR

PERSONNEL *

Calvin E. Wright, State Auditor
Dorothy M. Gray, Deputy
(Exec. Secy. State Board of Equalization; Acting
Chief Examiner, Bureau of Public Accounts)
Ernest G. Hansen, Chief Accountant
Edward J. Parker, Assistant Chief Accountant
P. A. Bushfield, Senior Examiner
Mabel E. Carrier, Chief Pre-Audit
Nell Elison, Chief Clerk
Louis N. Roos, Examiner
Joe R. Williams, Examiner
Margaret A. Williams, Secretary
Marie Brandau, Chief Machine Operator
Helen E. Roberts, Chief Warrant Writer
Maryjo Ramsey, Assistant Chief Clerk

Jessie M. McGrath, Warrant Accountant
Louise V. Zink, Assistant Warrant Accountant
Rose Goicoechea, Machine Operator
Gladys Lloyd, Claims Examiner
Arline Redford, Junior Examiner
Marianne Becker, Junior Accountant
Hilma Peterson, Junior Accountant
Anna J. Hansen, Comptometer Operator
Irene Mull, Comptometer Operator
Bernita Lucille True, Stenographer
Mary Jean Denning, Stenographer
Kathryn P. LaFay, Warrant Writer
Helen Marchbanks, Warrant Writer
Ward M. Smith, Clerk

* Above personnel status as of November 15, 1944, several vacancies existing under war man-power conditions. (During past six years, over 100 people have been employed, personnel turnover has been over 75 per cent.)

Professional accountants who have been engaged by the office for special work during the past four years include: Lincoln G. Kelly & Company, Certified Public Accountants; James Monroe, C.P.A.; Middleton, McCarty & Co., C.P.A.; Willard Bowen, C.P.A.; Truman Joiner, C.P.A.; Elmer Fox, C.P.A., and Ruth Moon, W. G. Decker, and Philip E. Mutch, Public Accountants.



Former employees, who went directly from the office into the service, are listed with their previous office positions:

Capt. Thos. J. Kurdy (Chief Accountant)
Capt. S. Lee Johnson (Claims Examiner)
Lt. Hugh Redford (Senior Examiner)
Lt. Louis Bideganeta (Senior Accountant)
Lt. Edwin S. Lloyd (Accountant)
Lt. (jg) Lee R. Cannon (Senior Examiner)
T/Sgt. Dan L. McGrath (State Property Accountant)
S/Sgt. Albert S. Flannigan (Junior Accountant)
Sgt. William B. Moore (Senior Accountant)
Yeoman Kenneth J. Hastings (Junior Accountant)
Rulon Edward Larsen, U.S.N. (Senior Examiner)
Lucille Ahern (Chief Pre-Audit Examiner) War Work

OFFICE OF THE STATE AUDITOR

BOISE, IDAHO

NOVEMBER 15, 1944

HON. C. A. BOTTOLFSEN
Governor of Idaho

Dear Governor:

In submitting the following as our Twenty-seventh "Biennial" Report, it was deemed most practical and informative to only cover the period from January 1, 1943 to June 30, 1944 (eighteen months), thus combining the special six-month appropriation period necessary to the new fiscal year adjustment with the first one-half of the new twenty-four-month biennium, all under the new accounting classifications and within your administration and that of the 27th Legislature which effected the fiscal adjustment.

Hereafter, the official biennial report can actually cover the two-year fiscal periods from the January 1 to June 30 dates, and should furnish reliable comparisons under the new accounting classifications to show operating and revenue trends for legislative and administrative guidance based upon a complete biennium picture. For the incoming administration and legislature, more up-to-date information can be made available in a summary report to include the present six-month period and thus show a two-year accumulation of totals for study in preparing the financial program for the next biennium.

Preceding the regular exhibits in this report—which show that the State of Idaho is in a generally strong financial condition and to have successfully accomplished the thirty-month appropriation situation required by the fiscal biennium change, due primarily to continued high income tax receipts and to which certain general savings also contributed—are a table of contents and a brief explanation of the exhibits. Some of my own observations, based upon my past six years experience in the office, follow:

THE STATE AUDITOR

To "superintend the fiscal affairs of the state"—to keep accounting controls on all revenues and expenditures . . . check all monies into the state treasury . . . pre-audit all vouchers before issuing the warrants disbursing monies from the treasury . . . post-audit ~~all disbursements and on behalf of the~~ ^{revenue collections} . . . supervise county and municipal accounting and auditing procedures . . . serve as secretary to the board of examiners (governor, attorney general, secretary of state) . . . member of land and forestry boards . . . ~~secretary and member of the state board of equalization (until the new tax commission amendment)~~ . . . report to the people through the governor and legislature upon the general fiscal matters of all state departments and institutions—the State Auditor assumes a real responsibility in dealing with the many problems of state government with which he is officially concerned.

During the past six years the scope of duties and activities of the office has been influenced by three particular situations: (1) Effect of the Supreme Court decision involving disbursing and accounting for public assistance and unemployment compensation funds, which at one time more than tripled the size of the office. (2) The Court litigations and problems following what was commonly known as the "Comptroller's Decision" affecting the responsibilities of the office. (3) The inauguration of the new general state accounting system.

All this is reflected in the following office cost totals (salaries, other expense, capital outlay) to the state general fund:

1937-1938		
	(HARRY C. PARSONS, State Auditor)	
\$ 79,132.85	\$ 76,308.34	\$ 2,824.51
1939-1940		
	(Auditor and Comptroller)	
\$182,154.50	\$160,359.90	\$ 21,794.60
1941-1942		
	\$141,135.39	\$ 11,829.61
	January 1, 1943-June 30, 1943 (Special 6-Months Appropriation)	
\$ 49,517.50	\$ 41,660.56	\$ 7,856.94
June 30, 1943-July 1, 1945 One-half New Fiscal Biennium (To June 30, 1944)		
\$ 91,535.00 (½)	\$ 80,495.76	\$ 11,039.24*

* NOTE: \$11,039.24 balance still available for expenditure, and an approximate similar balance now accruing during last one-half of present biennium. Also, the \$4,000 Highway and \$1,800 State Insurance special fund audit appropriations are practically intact. But no true economy is represented here—much undone work in post-auditing remains, due to inadequate trained personnel under war conditions. Some special auditing has been done by outside accountants, but this has been generally slow and expensive, professional accountants being busy in their regular practice. Over \$25,000 will be available for the period between January 1 to June 30, 1945 for a comprehensive auditing program if an adequate trained personnel organization can be effected. The budget request to the Legislature for the next fiscal biennium appropriation has been reduced over \$16,000 under the prior appropriation.

THE NEW GENERAL STATE ACCOUNTING SYSTEM

Designed and installed by Lincoln G. Kelly and Company, Certified Public Accountants, the new general accounting system was unanimously sponsored by the Legislature (after the law setting up a State Comptroller had been held unconstitutional by the Idaho Supreme Court) as an effort toward more business-like, hence more economical state government—under which we are now operating to the best of our ability, applying the principles and procedure as we best comprehend them to be:

1. Effective controls for the Governor, as Chief Executive (as much as possible under the present trend of considerable federal authority in many state departments, and many special fund set-ups) through his Budget Director and Purchasing Agent—to establish both definite authority and responsibility in state business and its costs.

2. Accurate reporting by the State Auditor (and as clearly as possible under present situation of over 100 special funds and accounts in addition to the basic state general fund, and the present trend of federal-state-county "matched monies," "mixed monies," "allocations" and "grants") under new coding classifications and encumbrance procedure, to show true current financial status, reliable comparative data, and actual costs of state government.

Fundamental to the system were the changing from the calendar year to the new fiscal year biennium and the quarterly allotment of appropriations, both being provided for by the Legislature. An entirely new procedure in the handling of state business and the accounting therefor, affecting all state departments and institutions, is now in effect. The Budget Director and Purchasing Agent assume new and integral authority and duties in the system. Pre-audit of disbursements is emphasized, and the former practice of detailed post-audit of expenditures minimized, the pre-audit and monthly reconciliation statements from the division of accounts being deemed adequate to eliminate considerable of the former post-audit routine—post-auditing to be directed toward checking of revenue collections, and any necessary special investigations (which may also be made by the Governor who also has a special appropriation for this purpose, a proper check on the State

Auditor). New forms, some new equipment, and a new general accounting manual were installed, the result of the survey and designing by the special staff of experts employed.

Of the \$50,000.00 appropriated for the project, Lincoln G. Kelly & Co., Certified Public Accountants, received a total in fees of \$30,611.34; expenses (travel, subsistence, miscellaneous) \$6,285.63. Salaries and fees were paid by the Company to certain state employees assigned to work exclusively on the project, and to local professional accountants, in the amount of \$6,632.33. Printing of forms cost \$4,453.41, and equipment \$3,443.70. Of the \$11,829.61 balance of the State Auditor's appropriation returned to the general fund unexpended, a part would have been utilized for mechanical accounting equipment, but not being available under war conditions, much improvisation and elimination in equipment was necessary.

A program which by its very nature is not conducive to any particularly enthusiastic reception, nevertheless cooperation has been good in most instances, and not only does the new general accounting system represent an investment in money expended, but also much in trials and hard work by both the personnel of the State Auditor's office and the employees of every state department and institution engaged in the business end of their operations. Most difficult and discouraging has been the handicap of continual turn-over in state employees under the war emergency resulting in loss of most of the experienced state personnel. But, as state business proceeds in the future under the new system, it should be remembered that the State of Idaho, even in its brief history, has time and again spent money in special audits, investigations, surveys and bookkeeping revision projects—only to slowly "loosen up" instead of strengthen and perfect procedural requirements, until the very objectives were lost, and later other attempts had to be made, all over again.

FISCAL ADMINISTRATION PROBLEMS

In the day-to-day problems that arise in the administration of the responsibilities of the State Auditor, often confronted with decisions of policy and procedure wherein executive judgment as an elective, constitutional state officer, rather than clearly defined ministerial routine outlined by statute, is involved—the State Auditor must act according to his best understanding of his duty, and as he is legally advised, to meet such problems to the best of his ability under his oath of office.

Just two examples of such difficulties were those of acting under Chapter 16, 1939 Session Laws (providing \$1,000,000 annually for counties and highway districts from gasoline tax monies), as upheld by the Idaho Supreme Court (Ada County vs. Wright, 60 Idaho 394-412), as interpreted by attorney generals' opinions and as amended by Chapter 136, 1943 Session Laws. A confusing and contradictory situation as to compliance—here the State Auditor, supported by the State Board of Examiners invoking its constitutional powers of authorization of disbursements, upon certification of the State Highway Department, has acted to the best of his ability and understanding of an obviously difficult situation. And, Chapter 133, 1943 Session Laws (providing for billing of special funds for services rendered by general fund departments) has not been complied with, this office having been unable to arrive at what it could be satisfied was an "equitable" figure. Costs of warrant writing, for instance, can be calculated; but not the many intangible services rendered by the legislature, governor, attorney general, courts, etc. A flat percentage billing, for which this law was a substitute, enacted and authorized by the legislature, is the only solution—next to abolishing most of the many special funds into the state general fund.

RECOMMENDATIONS

Ordinarily, such a report as this includes a long list of legislative recommendations, and the Legislature of the State of Idaho, during the past six years has been almost unanimous in supporting and carrying out the great majority of proposals submitted by this office, a confidence greatly appreciated. Many forward steps, far-reaching in effect, have been taken by the enactment of statutes toward improving our state's fiscal set-up. To this office, and to all state departments and institutions, has been the responsibility to carry such programs into effect.

While some comparatively minor legislative proposals may be submitted by this office during the course of the next legislative session, at this time, and under war conditions with plenty of other serious problems of

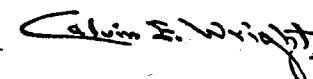
state to be faced by the Legislature, the task of the State Auditor's office now is more administrative than legislative—to progress under Idaho's new general accounting system, improving it, adapting it, perfecting it and overcoming problems that have arisen with it through experience. And, as pointed out before, much also remains undone in post-auditing, and in the field of supervision toward uniformity and modernization of county and municipal accounting and auditing, sufficient funds being available but adequate trained personnel being necessary.

IN CONCLUSION

Looking back over my past six years as State Auditor, I realize I have tried to do much more than I have ever accomplished, but I have done the best I could, and believe the office is at least pointed in the right direction toward more business-like government for Idaho, under the growing complexity of government and its problems from a fiscal and accounting standpoint, with the many federal-state "matched money" set-ups and "special funds" supporting the many activities—making it increasingly difficult to clearly and simply show "just where the money comes from, and where the money goes" in the cost of state government.

Finally, to State Auditor-elect Ernest G. Hansen, who during the past six years has successfully worked himself up through the office, I extend greetings and best wishes. To all those of my office employees who have worked loyally with me in my efforts for the State of Idaho I am deeply grateful.

Respectfully submitted,



State Auditor.

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INTERPRETATIVE COMMENTS

(By ERNEST G. HANSEN, Chief Accountant)

Total cash in the custody of the State Treasurer at June 30, 1944, exclusive of warrants outstanding thereagainst, and rotary funds, amounted to \$20,251,330.57, and free fund balances amounted to \$18,804,780.47, as summarized in the following tabulation:

	STATEMENT REFERENCE	JUNE 30, 1944	
		Cash With Treasurer	Free Fund Balances
General Fund.....	Exhibit A	\$ 4,171,920.16	\$ 3,847,387.61
Restricted Revenue Funds.....	Schedule A-1	1,529,640.30	1,387,041.13
(Including Bond Interest and Construction Funds)			
Public Health Trust.....	Exhibit A	125,008.99	101,820.05
Cooperative Emergency Revenue.....	Exhibit A	355,479.14	235,683.67
Highway Fund.....	Exhibit A	654,969.71	420,973.70
Fish and Game Fund.....	Exhibit A	428,381.37	390,195.12
TOTAL OPERATING FUNDS.....		\$ 7,265,399.67	\$ 6,383,101.28
State Enterprise Funds:			
State Liquor Fund.....	Exhibit A	\$ 614,391.05	\$ 118,882.71
State Insurance Fund.....	Exhibit A	124,465.91	102,486.47
Non-Operating Funds.....	Exhibit A	12,247,073.94	12,200,310.01
TOTAL ALL FUNDS.....		\$20,251,330.57	\$18,804,780.47
Less: Unemployment Compensation Trust Account on deposit with the U.S. Treasury.....		\$11,000,503.61	\$11,000,503.61
TOTAL.....		\$ 9,250,826.96	\$ 7,804,276.86

The Treasurer's cash balance in the Special Funds at June 30, 1944, exclusive of the cash balance in the Unemployment Compensation Trust Account on deposit with the United States Treasury amounted to \$5,078,906.80, and a free fund balance amounting to \$3,956,889.25.

The free fund balance is the Auditor's cash balance less encumbered commitments for services or supplies submitted by Purchase Order or Miscellaneous Encumbrance Requisition.

SPECIAL EXHIBIT:

This Exhibit shows by classification the revenue and non-revenue receipts collected during the eighteen months period ending June 30, 1944. Under the classification of miscellaneous sales there is included the liquor profit distribution to the General Fund in the amount of \$783,993.31, which has been reported in prior bienniums as a transfer to the General Fund. The Food Stamp Rotary Fund which was established in 1941, in the amount of \$100,000.00, was discontinued and closed out during this period, which is shown as a receipt to the General Fund under the classification of "Refunds of Erroneous Receipts."

EXHIBIT "A" is a summary balance sheet of all funds showing total liabilities, reserves and free balances for the eighteen months period ending June 30, 1944. In this exhibit ending outstanding orders in the General Fund includes orders outstanding for the Bureau of Supplies amounting to \$2,119.19, while Exhibit "B" does not include the Bureau of Supplies ending outstanding orders. Exhibit "A" is supplemented by Schedules A-1 and A-2, which presents a statement of cash, liabilities and fund balances of Miscellaneous Restricted Revenue Funds, and Non-Operating Funds for the period ending June 30, 1944.

EXHIBIT "B" presents a summary analysis of the changes of all fund balances, and supplementary Schedules B-1 and B-2 set forth the changes in the individual Miscellaneous Restricted Revenue Funds and the

Non-operating Fund balances for the eighteen months period. The free fund balance in the General Fund amounting to \$3,847,387.61 results in a record breaking surplus which is primarily attributable to the increase in Income Tax collections. In this exhibit the Bureau of Supplies receipts in the amount of \$118.28, is excluded while it is shown as receipts collection in the Special Exhibit, Exhibit "C" and "D." All major operating funds reflect an excess of revenue receipts collections over expenditures. The item, "Decrease Reserve for Continuing Appropriations," in the amount of \$3,812.83, represents the amount disbursed from the continuing appropriation during the eighteen months period. The item "Provision for Rotary Funds" represents the difference between Rotary Funds opened and closed.

The following tabulation shows the legislative grants transferred from the General Fund to the various funds for the eighteen months period:

TRANSFERRED TO	Authorized Legislative Grants	Amount Transferred	Balance to Be Transferred
Public School Income.....	\$ 2,500,000.00	\$ 1,250,000.00	\$ 1,250,000.00
Cooperative Welfare.....	5,782,543.04	3,537,961.10	2,244,581.94
Occupational Disease.....	4,000.00	4,000.00	.....
Forest Protection Trust.....	16,386.82	16,386.82	.....
Industrial Administration.....	1,250.00	1,250.00	.....
TOTAL.....	\$ 8,304,179.86	\$ 4,809,597.92	\$ 3,494,581.94

EXHIBIT "C" presents a summary of receipts and expenditures for all funds according to statutory classifications.

SCHEDULE "C-1" presents analysis of operations and fund changes in the Liquor Fund during the eighteen months period. The distribution of liquor profits to the General Fund and Counties is shown under transfers in the amount of \$1,567,986.59.

SCHEDULE "C-2" presents an analysis of operations and fund changes in the State Insurance Fund during the eighteen months period.

EXHIBIT "D" presents an analysis of receipts by classification and collecting agencies. The red figures indicated are receipts adjustments applicable to the prior biennium.

EXHIBIT "E" supplemented by Schedules E-1 through E-17, presents an analysis of expenditures for the General and other operating funds classified according to the functional activities of government and the character or object of expenditures; also, analysis of General Fund appropriation for the period from January 1, 1943 to June 30, 1943, and from July 1, 1943 to June 30, 1944. During the period from January 1, 1943 to June 30, 1943, expenditures applicable to the 1941-42 biennium were not included in the current period expenditures. This procedure was changed and now the expenditures are recorded within the year the payment is made by increasing the allotment or appropriation by the amount of outstanding commitments that were encumbered at the end of an allotment of appropriation period.

EXHIBIT "F-1" presents a summary analysis of the general fund appropriation showing the six-months appropriation segregated from the twenty-four months appropriation.
June 30, 1944.

EXHIBIT "F" presents a balance sheet, showing conditions at June 30, 1944, with respect to budgetary estimates and authorizations for the two years period ending June 30, 1945. In this exhibit Note 1 shows that the estimated revenues and collections apparently will exceed the actual appropriations and grants for the twenty-four months (ending June 30, 1945) in the amount of \$1,111,513.95. The estimated revenues include the uncollected ad valorem tax levied in 1943, but does not include any provision for ad valorem tax in 1944.

The following tabulation shows the computation on the revised figure of the estimated revenue which is reflected in Exhibit "F" for the period from July 1, 1943 to June 30, 1945:

Actual Collections from July 1, 1943 to June 30, 1944.....	\$ 6,779,888.77
Estimated Revenues at June 30, 1943.....	\$ 7,587,564.96
Less: One-half of Biennium Lapsed.....	3,793,782.48
Increase to Estimated Revenue.....	\$ 2,986,106.29
Plus: Beginning Estimated Revenues.....	7,587,564.96
Estimated Revenues—July 1, 1943 to June 30, 1945, excluding Ad Valorem Tax Levied.....	<u>\$10,573,671.25</u>

The following comparative statement sets forth the major sources and items of revenue for the periods, as designated:

SOURCE AND DESCRIPTION	January 1, 1941 to June 30, 1942	January 1, 1943 to June 30, 1944	Increase or Decrease
Taxes:			
Property Tax.....	\$ 3,479,081.61	\$ 1,655,578.65	\$ 1,823,502.96*
Beer Revenue Tax.....	318,685.07	408,984.83	90,299.76
Income Tax.....	4,170,328.15	6,941,647.42	2,771,319.27
Inheritance Tax.....	128,242.66	169,821.89	41,579.23
Kilowatt Hour.....	645,119.88	705,555.70	60,435.82
Insurance Premium Tax.....	762,160.07	839,327.74	77,167.67
Liquor Tax.....	867,277.68	343,288.44	523,989.24*
Mine License Tax.....	416,130.18	231,445.01	184,685.17*
All Other Taxes.....	90,255.61	83,503.99	6,751.62*
TOTAL TAXES.....	\$10,877,280.91	\$11,379,153.67	\$ 501,872.76
Other Revenue Collections.....	\$ 804,256.25	\$ 1,578,845.08	\$ 774,588.83
TOTAL REVENUE RECEIPTS.....	\$11,681,537.16	\$12,957,998.75	\$ 1,276,461.59
Non-Revenue Collections.....	\$ 5,697.91	\$ 121,613.44	\$ 115,915.53
GRAND TOTAL.....	\$11,687,235.07	\$13,079,612.19	\$ 1,392,377.12

* Indicates Decrease.

As shown above there has been an increase of receipts to the General Fund for the current period, in comparison to receipts collected during the period from January 1, 1941 to June 30, 1942, in the amount of \$1,392,377.12. This increase in receipts is primarily the reason for a surplus in the General Fund.

EXHIBIT "G" presents analysis of bond indebtedness of the state, showing changes in the outstanding obligations for the eighteen months period ending June 30, 1944. During this period the bond indebtedness has been reduced by \$781,000.00, leaving an outstanding indebtedness in the amount of \$997,600.00.

EXHIBIT "H" presents analysis of taxes due from counties under levies for the years 1941, 1942 and 1943.

SPECIAL EXHIBIT

Showing Detail of Revenue and Non-Revenue Receipts Collected During the Period from January 1, 1943 to June 30, 1944

TAXES	GENERAL FUND	SPECIAL FUND	TOTALS
Property Tax.....	\$ 1,655,578.65	\$ 1,028,138.63	\$ 2,683,717.28
Excise and Other Taxes:			
Athletic Tax.....		53.08	53.08
Beer Revenue Tax.....	408,984.83	408,984.83	408,984.83
Contractor's License Tax.....		14,291.20	14,291.80
Corporation Tax.....	79,112.85		79,112.85
Experimental Fertilizer.....		2,003.55	2,003.55
Express Company Tax.....	4,196.84		4,196.84
Fruit and Vegetable Advertising Tax.....		119,777.47	119,777.47
Gasoline Tax.....	6,941,647.42	6,456,516.43	6,456,516.43
Income Tax.....		70,118.31	70,118.31
Inheritance Tax.....	169,821.89		169,821.89
Insurance Premium Tax.....	839,327.74		839,327.74
Kilowatt Hour Tax.....	705,555.70		705,555.70
Liquor Tax.....	343,288.44		343,288.44
Liquor Law Enforcement Tax.....		35,054.48	35,054.48
Malt Tax.....	194.30		194.30
Mine License Tax.....	231,445.01		231,445.01
Oleo Stamp Tax.....		32,463.00	32,463.00
Transportation Tax.....		96,616.12	96,616.12
White Fish Tax.....		58.64	58.64
Workmen's Compensation Tax.....		32,340.01	32,340.01
TOTAL TAX RECEIPTS.....	\$11,379,153.67	\$ 7,887,430.92	\$19,266,584.59
Licenses and Permits.....	\$ 268,976.82	\$ 1,328,509.01	\$ 1,597,485.83
Services and Fees.....	240,639.47	493,983.30	734,622.77
Interest and Penalties.....	143,410.77	1,282,038.48	1,425,449.25
Rentals.....	31,392.27	385,062.92	416,455.19
Fines, Forfeitures, Escheats, etc.....	209.55	40,902.07	41,111.62
Miscellaneous Sales.....	848,788.44	11,099,251.69	11,948,040.13
Matched Funds and Contributions.....	45,427.76	12,838,879.33	12,884,307.09
TOTAL OTHER RECEIPTS.....	\$ 1,578,845.08	\$27,468,626.80	\$29,047,471.88
TOTAL REVENUE RECEIPTS.....	\$12,957,998.75	\$35,356,057.72	\$48,314,056.47
Non-Revenue Receipts:			
Sales of Capital Assets.....	\$ 2,525.95	\$ 3,221,712.93	3,224,238.88
Sales of State Obligations.....		43,000.00	43,000.00
Insurance Adjustment to Capital Assets.....	2,519.36	193.63	2,712.99
Trust Accounts.....	689.50	3,011,667.61	3,012,357.11
Refunds of Erroneous Receipts.....	115,878.63	39,358.50	155,237.13
TOTAL NON-REVENUE RECEIPTS.....	\$ 121,613.44	\$ 6,315,932.67	\$ 6,437,546.11
TOTAL REVENUE AND NON-REVENUE.....	\$13,079,612.19	\$41,671,990.39	\$54,751,602.58

STATE OF IDAHO

Schedule A-2—Continued

Statement of Cash, Liabilities and Fund Balances, Non-Operating and Unemployment Compensation Funds at June 30, 1944

No.	FUND NAME	ASSETS			LIABILITIES			Reserve For Rotary Funds	Fund Balances at June 30, 1944
		Cash with State Treasurer	Rotary Fund	Total Assets	Outstanding Warrants	Outstanding Orders	Total Liabilities		
<i>Endowment Funds:</i>									
190	Agricultural College.....	\$ 8,580.69	\$.....	\$ 8,580.69	\$.....	\$.....	\$.....	\$.....	\$ 8,580.69
191	Charitable Institutions.....	18,369.90	.....	18,369.90	.....	.....	.....	.....	18,369.90
192	Normal School.....	13,981.24	.....	13,981.24	.....	.....	.....	.....	13,981.24
193	Penitentiary.....	12,322.42	.....	12,322.42	.....	.....	.....	.....	12,322.42
194	Public Building.....	3,078.85	.....	3,078.85	.....	.....	.....	.....	3,078.85
195	Public School.....	126,248.52	.....	126,248.52	.....	.....	.....	.....	126,248.52
196	School of Science.....	7,875.15	.....	7,875.15	4,000.00	.....	4,000.00	.....	3,875.15
197	State Hospital South.....	2,560.90	.....	2,560.90	.....	.....	.....	.....	2,560.90
198	University of Idaho.....	17,063.93	.....	17,063.93	.....	.....	.....	.....	17,063.93
TOTAL ENDOWMENT FUNDS.....		\$ 210,081.60	\$.....	\$ 210,081.60	\$ 4,000.00	\$.....	\$ 4,000.00	\$.....	\$ 206,081.60
TOTAL NON-OPERATING FUNDS.....		\$ 1,211,081.13	\$.....	\$ 1,211,081.13	\$ 30,191.49	\$ 414.50	\$ 30,605.99	\$.....	\$ 1,180,475.14
<i>Unemployment Compensation Funds:</i>									
140	Unemployment Compensation Administration.....	\$ 22,638.70	\$ 1,429.53	\$ 24,068.23	\$ 10,381.55	\$ 1,721.63	\$ 12,103.18	\$ 1,429.53	\$ 10,535.52
141	Unemployment Compensation Trust Fund.....	9,446.82	.....	9,446.82	2,193.76	.....	2,193.76	.....	7,253.06
142	Unemployment Compensation Benefit.....	3,403.68	.....	3,403.68	1,861.00	.....	1,861.00	.....	1,542.68
143	Unemployment Compensation Trust, U.S. Treasurer.....	11,000,503.61	.....	11,000,503.61	.....	.....	.....	.....	11,000,503.61
TOTAL UNEMPLOYMENT COMPENSATION FUNDS.....		\$11,035,992.81	\$ 1,429.53	\$11,037,422.34	\$ 14,436.31	\$ 1,721.63	\$ 16,157.94	\$ 1,429.53	\$11,019,834.87
GRAND TOTAL.....		\$12,247,073.94	\$ 1,429.53	\$12,248,503.47	\$ 44,627.80	\$ 2,136.13	\$ 46,763.93	\$ 1,429.53	\$12,200,310.01

Exhibit B

STATE OF IDAHO

Analysis of Changes in Fund Balances—All Funds—During the Eighteen Months Period Ending June 30, 1944

UNEXPENDED FUND BALANCES	General Fund	Restricted Revenue Fund (Schedule B-1)	Public Health Trust Fund	Cooperative Emergency Revenue Fund	Highway Fund	Fish and Game Fund.	TOTAL OPERATING FUNDS	STATE ENTERPRISE FUNDS		Non-Operating (Schedule A-2) (Schedule B-2)	TOTALS ALL FUNDS
								Liquor Fund	State Insurance Fund		
January 1, 1943 (Free Balances).....	\$ 99,814.56	\$ 896,353.09	\$ 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
Cancelled Warrants (1940-41-42).....	220.44	633.29	70.16	1,071.58	104.34	18.83	2,118.64	44.08	.....	628.97	2,791.69
Receipts and Collections (1941-42).....	2,234.17	.....	.....	.....	.....	.....	2,234.17	.....	.....	.....	2,234.17
Beginning Outstanding Orders.....	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
Less Expenditures (1941-42).....	136,991.07	23,851.08	.....	.....	3,694.42	19,480.10	184,016.67	13,673.33	1,013.79	.....	198,703.79
Fund Balances at January 1, 1943, as Adjusted.....	\$ 58,500.17	\$ 962,868.82	\$ 39,489.32	\$ 110,086.24	\$ 68,302.05	\$ 217,493.27	\$ 1,456,739.87	\$ 1,082,650.88	\$ 242,727.33	\$ 8,717,697.54	\$11,499,815.62
<i>Fund Changes—January 1, 1943 to June 30, 1944:</i>											
Additions—											
Receipts and Collections.....	\$13,077,259.74	\$ 3,613,845.72	\$ 484,418.63	\$ 3,493,260.40	\$ 8,772,225.99	\$ 680,631.65	\$30,121,642.13	\$11,054,113.58	\$ 1,488,186.14	\$12,085,308.28	\$54,749,250.13
Transfers from Other Funds.....	33,002.74	341,988.65	.....	3,537,961.10	630,035.40	.....	4,542,987.89	701.95	.....	9,466,595.11	14,010,284.95
TOTAL CURRENT ADDITIONS.....	\$13,110,262.48	\$ 3,955,834.37	\$ 484,418.63	\$ 7,031,221.50	\$ 9,402,261.39	\$ 680,631.65	\$34,664,630.02	\$11,054,815.53	\$ 1,488,186.14	\$21,551,903.39	\$68,759,535.08
Deductions—											
Inter-Fund Service Charges.....	\$ 65,445.49	\$ 43,239.91	\$ 6,858.82	\$ 1,622.70	\$ 9,390.20	\$ 8,260.16	\$ 134,817.28	\$ 2,241.82	\$ 1,478.84	\$ 3,474.96	\$ 142,012.90
Inter-Fund Service Credits.....	38,952.28	38,234.87	1,208.90	19,493.19	41,462.82	308.25	139,660.31	40.00	16.00	2,296.59	142,012.90
Expenditures (Drafts and Warrants).....	4,331,777.71	2,938,230.39	411,466.08	7,021,735.71	7,495,663.92	461,017.94	22,659,891.75	10,366,220.33	1,616,047.81	12,545,262.24	47,187,422.13
	\$ 4,358,270.92	\$ 2,943,235.43	\$ 417,116.00	\$ 7,003,865.22	\$ 7,463,591.30	\$ 468,969.85	\$22,655,048.72	\$10,368,422.15	\$ 1,617,510.65	\$12,546,440.61	\$47,187,422.13
Ending Outstanding Orders.....	\$ 150,247.73	\$ 34,713.99	\$ 4,971.90	\$ 1,145.89	\$ 141,025.24	\$ 19,959.95	\$ 352,064.70	\$ 9,044.09	\$ 708.29	\$ 2,136.13	\$ 363,953.21
Provision for Rotary Funds.....	6,023.45	5,000.55	.....	100,000.00	5,026.80	1,000.00	103,003.90	500.00	773.33	.....	103,277.23
Transfers to Other Funds.....	1,047.85	558,713.19	.....	612.96	1,450,000.00	18,000.00	2,028,374.00	1,640,617.46	10,981.39	5,520,714.18	9,200,687.03
Legislative Grants to other Funds.....	4,809,597.92	.....	.....	.....	.....	.....	4,809,597.92	.....	.....	.....	4,809,597.92
Decrease Reserve for Continuing Appropriation.....	3,812.83	.....	.....	.....	.....	.....	3,812.83	.....	.....	.....	3,812.83
TOTAL CURRENT DEDUCTIONS.....	\$ 9,321,375.04	\$ 3,531,662.06	\$ 422,087.90	\$ 6,905,624.07	\$ 9,049,589.74	\$ 507,929.80	\$29,738,268.61	\$12,018,583.70	\$ 1,628,427.00	\$18,069,290.92	\$61,454,570.23
NET CURRENT INCREASE OR DECREASE.....	\$ 3,788,887.44	\$ 424,172.31	\$ 62,330.73	\$ 125,597.43	\$ 352,671.65	\$ 172,701.85	\$ 4,926,361.41	\$ 963,768.17	\$ 140,240.86	\$ 3,482,612.47	\$ 7,304,964.85
FREE FUND BALANCE AT JUNE 30, 1944.....	\$ 3,847,387.61	\$ 1,387,041.13	\$ 101,820.05	\$ 235,683.67	\$ 420,973.70	\$ 390,195.12	\$ 6,383,101.28	\$ 118,882.71	\$ 102,486.47	\$12,200,310.01	\$18,804,780.47

NOTE.—Italics indicate red figures.

STATE OF IDAHO

Schedule B-1—Continued

Statement of Changes in Miscellaneous Restricted Revenue, Bond Interest and Redemption, and Construction Funds at June 30, 1944

No.	FUND NAME	Fund Balances at Jan. 1, 1943	FUND ADDITIONS			FUND DEDUCTIONS			Fund Balances at June 30, 1944
			Receipts	Transfers	TOTALS	Expenditures	Outstanding Orders	Transfers	
<i>Bond Interest and Redemption Funds:</i>									
130	General Interest and Sinking.....	\$ 53,582.15	\$ 804,125.44	\$.....	\$ 857,707.59	\$ 692,330.83	\$.....	\$.....	\$ 165,376.76
131	Public Building Int. and Sinking Fund.....	11,679.68	68,112.19	5,973.78	85,765.65	53,718.75	.....	.....	32,046.90
133	Toll Bridge Redemption Fund.....	74,288.18	127,343.97	.....	201,632.15	72,956.25	.....	.....	128,675.90
128	1943 Idaho Code Fund.....	.....	43,000.00	.....	43,000.00	1,134.30	.....	.....	41,865.70
129	Idaho Code Redemption.....	.....	10,256.00	.....	10,256.00	1,036.30	.....	.....	9,219.70
TOTAL BOND INT. AND REDEMP. FUNDS		\$ 139,550.01	\$ 1,052,837.60	\$ 5,973.78	\$ 1,198,361.39	\$ 821,176.43	\$.....	\$.....	\$ 377,184.96
<i>Construction Funds:</i>									
120	Deaf and Blind School Construction.....	\$ 60.66	\$.....	\$.....	\$ 60.66	\$.....	\$.....	\$.....	\$ 60.66
124	1941 Idaho State Institution Impvts.....	87,614.63	44.00	.....	87,658.63	28,827.22	.....	.....	58,831.41
125	State T.B. Hospital Construction.....	3,528.81	.....	.....	3,528.81	536.58	545.22	.....	2,447.01
126	Idaho State Institution Construction.....	47,980.24	107.46	.....	48,087.70	* 1,397.51	.....	.....	49,485.21
TOTAL CONSTRUCTION FUNDS		\$ 139,184.34	\$ 151.46	\$.....	\$ 139,335.80	\$ 27,966.29	\$ 545.22	\$.....	\$ 110,824.29
GRAND TOTALS		\$ 986,086.61	\$ 3,613,845.72	\$ 366,989.20	\$ 4,966,921.53	\$ 2,966,453.22	\$ 34,713.99	\$ 578,713.19	\$ 1,387,041.13

STATE OF IDAHO

Schedule B-2—Continued

Statement of Fund Changes, Non-Operating and Unemployment Compensation Funds at June 30, 1944

No.	FUND NAME	Fund Balances at Jan. 1, 1943	FUND ADDITIONS			FUND DEDUCTIONS			Fund Balances at June 30, 1944
			Receipts	Transfers	TOTALS	Expenditures	Outstanding Orders	Transfers	
<i>Federal Aid Funds:</i>									
180	National Forest Reserve.....	\$.....	\$ 314,922.68	\$.....	\$ 314,922.68	\$ 314,922.68	\$.....	\$.....	\$.....
181	National Defense.....	339,660.41	438,624.00	.....	778,284.41	656,018.65	.....	.....	122,265.76
182	George Dean.....	66,316.55	137,639.46	.....	203,956.01	149,836.87	.....	.....	54,119.14
183	Vocational Education.....	20,805.59	69,129.45	.....	89,935.04	60,816.71	.....	.....	29,118.33
184	Vocational Rehabilitation.....	5,060.39	18,311.74	.....	23,372.13	20,858.65	.....	.....	2,513.48
TOTAL FEDERAL AID FUNDS.....		\$ 431,842.94	\$ 978,627.33	\$.....	\$ 1,410,470.27	\$ 1,202,453.56	\$.....	\$.....	\$ 208,016.71
<i>Endowment Funds:</i>									
190	Agricultural College.....	\$ 41,384.93	\$ 207,202.56	\$.....	\$ 248,587.49	\$ 240,006.80	\$.....	\$.....	\$ 8,580.69
191	Charitable Institutions.....	64,923.05	248,466.17	.....	313,389.22	295,019.32	.....	.....	18,369.90
192	Normal School.....	56,587.06	182,409.88	.....	238,996.94	225,015.70	.....	.....	13,981.24
193	Penitentiary.....	57,181.63	225,140.79	.....	282,322.42	270,000.00	.....	.....	12,322.42
194	Public Building.....	9,052.63	.....	9,052.63	.....	.....	.....	5,973.78	3,078.85
195	Public School.....	339,310.00	1,736,934.91	2,199.41	2,078,444.32	1,952,195.80	.....	.....	126,248.52
196	School of Science.....	330,271.11	121,812.44	.....	452,083.55	448,208.40	.....	.....	3,875.15
197	State Hospital South.....	48,364.76	104,205.80	.....	152,570.56	150,009.66	.....	.....	2,560.90
198	University of Idaho.....	70,985.11	378,088.48	.....	449,073.59	432,009.66	.....	.....	17,063.93
TOTAL ENDOWMENT FUNDS.....		\$ 1,009,007.65	\$ 3,213,313.66	\$ 2,199.41	\$ 4,224,520.72	\$ 4,012,465.34	\$.....	\$ 5,973.78	\$ 206,081.60
TOTAL NON-OPERATING FUNDS.....		\$ 2,718,137.16	\$ 6,633,975.80	\$ 4,313,595.11	\$13,665,708.07	\$12,117,104.25	\$ 414.50	\$ 367,714.18	\$ 1,180,475.14
<i>Unemployment Compensation Fund:</i>									
140	Unemployment Compensation Adm.....	\$ 8,562.93	\$ 206,326.66	\$ 3,200.00	\$ 218,089.59	\$ 202,632.44	\$ 1,721.63	\$ 3,200.00	\$ 10,535.52
141	Unemployment Compensation Trust Fund	14,813.63	5,004,542.38	.....	5,019,356.01	42,102.95	.....	4,970,000.00	7,253.06
142	Unemployment Comp. Benefit Fund.....	395.18	2,097.50	183,000.00	185,492.68	183,950.00	.....	.....	1,542.68
143	Unemployment Comp. Tr. (U.S. Treas)...	5,975,159.67	238,365.94	4,970,000.00	11,183,525.61	22.00	.....	183,000.00	11,000,503.61
TOTAL UNEMPLOYM'T COMP. FUNDS...		\$ 5,998,931.41	\$ 5,451,332.48	\$ 5,156,200.00	\$16,606,463.89	\$ 428,707.39	\$ 1,721.63	\$ 5,156,200.00	\$11,019,834.87
GRAND TOTAL.....		\$ 8,717,068.57	\$12,085,308.28	\$ 9,469,795.11	\$30,272,171.96	\$12,545,811.64	\$ 2,136.13	\$ 5,523,914.18	\$12,200,310.01
Regular Transfers.....									
Rotary Fund Transfers.....									
\$ 9,466,595.11									
\$ 3,200.00									
\$ 9,469,795.11									
\$ 5,520,714.18									
3,200.00									
\$ 5,523,914.18									

Italics indicate red figures.

* Red figures indicated under the Land Commissioner's suspense and Reclamation suspense represent receipts adjustment of a prior biennium. The red figures indicated under Loan Expense are cancellation of warrants of a prior biennium.

STATE OF IDAHO
Summary Statement of Revenue and Expenditures

All Funds—For Period Ending June 30, 1944

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 Fund (Sch. C-1)	State Insurance Fund (Sch. C-2)			
Taxes—Ad Valorem.....	\$ 1,655,578.65	\$ 1,028,138.63	\$.....	\$.....	\$.....	\$.....	\$ 2,683,717.28	\$ 8.91	\$.....	\$.....	\$.....	\$ 2,683,717.28	
Other Taxes.....	9,723,575.02	1,171,975.16			5,687,258.49	58.64	16,582,867.31	55.05				16,582,867.31	
Licenses and Permits.....	268,976.82	494,518.24			180,050.37	494,702.40	1,438,247.83	4.77	155,288.00		3,950.00	1,597,485.83	
Services and Fees.....	240,639.47	478,733.19			13,840.11		733,212.77	2.43			1,410.00	734,622.77	
Interest and Penalties.....	143,410.77	71,100.43					214,511.20	.71		87,415.04	1,123,523.01	1,425,449.25	
Rentals.....	31,392.27	13,114.04		562.50	15,676.01		60,744.82	.20		800.00	354,910.37	416,455.19	
Fines, Forfeitures and Escheats, Etc.....	209.55	27,656.19					12,005.65	.13			1,240.23	41,111.62	
Miscellaneous Sales.....	848,788.44	8,586.26			3,343.47		173,638.96	3.50	10,892,332.00		2,346.42	11,948,040.13	
Matched Funds and Contributions.....	45,427.76	60,212.29	484,227.05	3,482,923.32	2,852,013.80		6,924,804.22	22.99			5,959,502.87	12,884,307.09	
Non-Revenue Receipts:													
Sales of Capital Assets.....	2,525.95	4,562.41			3,726.50		14,291.06	.05			3,209,947.82	3,224,238.88	
Sales of State Obligations.....		43,000.00					43,000.00	.14				43,000.00	
Insurance Adjustments to Capital Assets.....	2,519.36				124.75		68.88	.01				2,712.99	
Trust Accounts.....	689.50	206,237.28					2,712.99	.69		1,398,062.97	1,407,367.36	3,012,357.11	
Refunds of Erroneous Receipts.....	115,878.63	6,011.60	191.58	2,579.86	906.43		157.12	.42	6,493.58	1,908.13	21,110.20	155,237.13	
TOTAL RECEIPTS.....	\$13,079,612.19	\$ 3,613,845.72	\$ 484,418.63	\$ 3,493,260.40	\$ 8,772,225.99	\$ 680,631.65	\$30,123,994.58	100.00	\$11,054,113.58	\$ 1,488,186.14	\$12,085,308.28	\$54,751,602.58	
 EXPENDITURES													
Maintenance and Operation:													
Salaries and Wages.....	\$ 2,837,511.87	\$ 763,342.91	\$ 133,453.70	\$ 374,937.77	\$ 1,864,119.75	\$ 237,690.85	\$ 6,211,056.85	27.41	\$ 379,171.54	\$ 84,188.39	\$ 147,752.08	\$ 6,822,168.86	
Other Services and Expenses.....	1,178,601.63	393,952.43	41,510.78	29,714.78	988,890.19	152,859.62	2,785,529.43	12.29	160,974.01	27,151.39	54,756.86	3,028,411.69	
Travel Expenses.....	92,110.43	84,106.06		31,517.13	1,643.06	23,058.92	232,435.60	1.03	5,451.14	4,449.65		242,336.39	
Capital Outlay.....	97,412.96	36,784.59		1,017.30	194.58	4,607,771.01	55,347.71	4,798,528.15	21.18	423.20	815,111.77	123.50	5,614,186.62
Relief and Pensions.....	122,651.28			241,134.22	6,547,466.46			6,911,251.96	30.51				6,911,251.96
Refunds of Erroneous Receipts.....	5,827.92	725,912.37					12.75	731,753.04	3.23				731,753.04
Purchases (Liquor).....										9,822,402.26			9,822,402.26
Payment as Agent.....		939,137.07			20,034.50			959,171.57	4.23		686,609.45	12,343,808.17	13,989,589.19
Interest on Registered Warrants.....							1,167.29		.01				1,167.29
Deficiency Payments.....		24,154.83						24,154.83	.11				24,154.83
TOTAL EXPENDITURES.....	\$ 4,358,270.92	\$ 2,943,235.43	\$ 417,116.00	\$ 7,003,865.22	\$ 7,463,591.30	\$ 468,969.85	\$22,655,048.72	100.00	\$10,368,422.15	\$ 1,617,510.65	\$12,546,440.61	\$47,187,422.13	
EXCESS OF RECEIPTS OVER EXPENDITURES.....	\$ 8,721,341.27	\$ 670,610.29	\$ 67,302.63	\$ 3,510,604.82	\$ 1,308,634.69	\$ 211,661.80	\$ 7,468,945.86	32.97	\$ 685,691.43	\$ 129,324.51	\$ 461,132.33	\$ 7,564,180.45	
Adjustment of Transfer of Funds:													
Transfer to Other Funds.....	\$ 4,810,645.77	\$ 558,713.19	\$.....	\$ 612.96	\$ 1,450,000.00	\$ 18,000.00	\$ 6,837,971.92		\$ 1,640,617.46	\$ 10,981.39	\$ 5,520,714.18	\$14,010,284.95	
Transfer from Other Funds.....		33,002.74	341,988.65		3,537,961.10	\$ 630,035.40	\$.....	\$ 4,542,987.89		\$ 701.95	\$.....	\$ 9,466,595.11	\$14,010,284.95

Italics indicate red figures.

STATE OF IDAHO
Analysis of Operations—Liquor Fund—Eighteen Months Period Ending June 30, 1944

Schedule C-1

	TOTAL	MAINTENANCE AND OPERATIONS					1941-42 Biennium Expenditures	1940-41-42 Cancelled Warrants
		Personal Services	Other Expense	Travel	Capital Outlay	Liquor Purchases		
Expenditures:								
General Administration.....	\$ 496,159.17	\$ 356,695.07	\$ 133,589.76	\$ 5,451.14	\$ 423.20	\$	\$ 13,520.58	\$ 44.08
General Administration Non-Appropriated.....	46,373.35	22,476.47	23,896.88	.....	.....	.....	.....	.....
Liquor Purchases.....	9,822,402.26	.....	.....	.....	.....	9,822,402.26	.....	.....
Special Audit.....	3,487.37	.....	3,487.37	.....	.....	.....	152.75	.....
TOTAL.	\$10,368,422.15	\$ 379,171.54	\$ 160,974.01	\$ 5,451.14	\$ 423.20	\$ 9,822,402.26	\$ 13,673.33	\$ 44.08

Analysis of Fund Changes—State Liquor Fund—Eighteen Months Period Ending June 30, 1944

	Fund Balance Jan. 1, 1943	ADDITIONS						DEDUCTIONS					Fund Balance 6-30-44
		Authorized Appropriation	Begin'ng Outstdg. Orders	Receipts	Transfers	Prior Period Adjst.	Total Available	Expenditures	Ending Outstdg. Orders	Transfers	Unencum. Apprro. Bal. 6-30-43	Unencum. Apprro. Bal. 6-30-44	
General Administrat'n—1943-45.....	\$ 853,625.00	\$	\$ 4,932.78	\$	\$ 8.10	\$ 858,565.88	\$ 496,159.17	\$ 9,044.09	\$	\$ 5,255.21	\$ 348,107.41	\$	
General Administration Non-Appropriated.....	.....	.....	.....	.....	.....	.....	46,373.35	.....	.....	.....	.....	.....
Liquor Purchases.....	.....	.....	11,049,180.80	3,201.95	.....	.....	9,822,402.26	.....	.....	75,630.87	.....	.....
Receipts and Transfers.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	783,993.28	.....	.....
Distribution—Counties.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Distribution—General Fund.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	783,993.31	.....	.....
Special Audit.....	3,500.00	.....	.....	.....	.....	.....	3,487.37	.....	.....	.....	12.63	.....
	\$857,125.00	.....	\$11,054,113.58	.....	\$ 8.10	\$ 858,565.88	\$10,368,422.15	\$ 9,044.09	\$1,643,617.46	.....	.....	.....
Prior Year Adjustments.....	.....	\$11,998.47	.....	.....	.....	.....	13,476.50	.....	.....	.....	.....	.....
General Admin.....	.....	.....	.....	.....	.....	.....	152.75	.....	.....	.....	.....	.....
Special Audit.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
FUND BALS. AND TOTAL.	\$1,084,281.66	\$11,998.47	\$11,054,113.58	\$ 3,201.95	\$	\$12,153,595.66	\$10,382,051.40	\$ 9,044.09	\$1,643,617.46	\$	\$	\$118,882.71	

Italics indicate red figures.

STATE OF IDAHO
Analysis of Operations—State Insurance Fund—For Period Ending June 30, 1944

Schedule C-2

	Total	MAINTENANCE AND OPERATIONS					Capital Outlay	Payment As Agent	1941-1942 Biennium Expenditures		
		Personal Services	Other Expense	Travel							
Expenditures:											
General Administration.....	\$ 106,818.63	\$ 84,188.39	\$ 17,651.39	\$ 4,449.65	\$	\$ 529.20	\$	\$	\$ 19.71		
Losses and Compensation.....	686,609.45	.....	.....	.....	.....	.....	.....	686,609.45	.....	
Premium of Re-insuring Risks.....	9,500.00	.....	.....	9,500.00	.....	.....	.....	.....	.....
Special Audit.....	814,582.57	.....	.....	.....	.....	814,582.57	.....	.....	1,033.50
Purchases of Investments.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL.	\$ 1,617,510.65	\$ 84,188.39	\$ 27,151.39	\$ 4,449.65	\$ 815,111.77	\$ 686,609.45	\$ 815,111.77	\$ 686,609.45	\$ 1,013.79		

Analysis of Fund Changes—State Insurance Fund—Eighteen Months Period Ending June 30, 1944

	Fund Balance Jan 1, 1943	ADDITIONS						DEDUCTIONS				Fund Balance 6-30-44
		Authorized Appropriation	Begin'ng Outstdg. Orders	Receipts	Transfers	Prior Period Adjst.	Total Available	Expenditures	Ending Outstdg. Orders	Transfers	Unencum. Apprro. Bal. 6-30-43	Unencum. Apprro. Bal. 6-30-44
Appropriations:												
General Administration.....	\$ 192,425.00	\$	\$	\$	\$ 331.47	\$ 192,756.47	\$ 106,818.63	\$ 659.79	\$	\$ 260.45	\$ 85,017.60	\$
Premiums of Re-insuring Risks.....	15,000.00	.....	.....	.....	.....	15,000.00	9,500.00	.....	.....	.....	5,500.00	.....
Special Audit.....	1,800.00	.....	.....	.....	48.50	1,848.50	.....	48.50	.....	.....	1,300.00	.....
	\$209,225.00	.....	\$ .....	\$ .....	\$ 379.97	\$ 209,604.97	\$ 116,318.63	\$ 708.29	\$	\$ 260.45	\$ 92,317.60	\$
Non-Appropriated:												
Losses and Compensations.....	\$	\$	\$	\$	\$	\$	\$ 686,609.45	\$	\$	\$	\$	\$
Purchases of Investments.....	.....	.....	1,488,186.14	.....	.....	.....	814,582.57	.....	.....	.....	.....	.....
Receipts.....	.....	.....	1,488,186.14	.....	773.33	.....	.....	.....	10,981.39	.....	.....	.....
Transfer of Funds.....	.....	.....	.....	773.33	.....	.....	.....	.....	10,981.39	.....	.....	.....
	\$	\$	\$ 1,163.81	\$	\$	\$	\$ 1,013.79	\$	\$	\$	\$	\$
Prior Year Adjustments.....	\$	\$	\$ 1,163.81	\$ 1,488,186.14	\$ 773.33	\$	\$ 1,732,700.59	\$ 1,618,524.44	\$ 708.29	\$ 10,981.39	\$	\$ 102,486.47
BEGINNING BAL. AND TOTALS.	\$242,577.31	\$	\$ 1,163.81	\$ 1,488,186.14	\$ 773.33	\$	\$ 1,732,700.59	\$ 1,618,524.44	\$ 708.29	\$ 10,981.39	\$	\$ 102,486.47

Italics indicate red figures.

STATE OF IDAHO

Exhibit D—Continued

Statement of Revenues and Collections in All Funds, Eighteen Months Period Ending June 30, 1944

STATE OF
IDAHO
Statement of Revenues and Collections in All Funds,
Eighteen Months Period Ending June 30, 1944

No.	NAME OF FUND AND COLLECTING AGENCIES	Taxes	Licenses and Permits	Charges for Services and Fees	Fines and Confiscations	Interest and Penalties	Rents	Sales	Matched Funds and Contributions	Revenue Receipts	Non-Revenue Receipts	Total Receipts	Special Fund	CHARACTER OF REVENUE GENERAL FUND		
														Total	Revenue to Appropriations	
	<i>Public Lands and Investments (Continued):</i>															
190	Endowment Funds— Agricultural College										52,297.50	52,297.50	52,297.50			
191	Land.....										154,905.06	154,905.06	154,905.06			
	Public Investments.....															
191	Charitable Institutions										71,208.12	71,208.12	71,208.12			
	Land.....										177,258.05	177,258.05	177,258.05			
192	Public Investments.....															
192	Normal School										88,474.47	88,474.47	88,474.47			
	Land.....										93,935.41	93,935.41	93,935.41			
193	Public Investments.....															
193	Penitentiary										9,943.14	9,943.14	9,943.14			
	Land.....										215,197.65	215,197.65	215,197.65			
194	Public Investments.....															
194	Public Building										1,989.16	7,063.47	9,052.63	9,052.63		
	Land.....															
195	Public School										32.82	798,573.45	798,573.45	798,573.45		
	Land.....											937,044.78	937,077.60	937,077.60		
196	Public Investments.....															
196	School of Science										859.71	1,129.45	50,126.67	50,126.67		
	Land.....															
	Public Investments.....															
197	State Hospital South										32.82	71,685.77	71,685.77	71,685.77		
	Land.....															
	Public Investments.....															
197	State Hospital South										60,091.11	60,091.11	60,091.11			
	Land.....											44,114.69	44,114.69	44,114.69		
198	Public Investments.....															
198	University										87,415.04	275,015.44	275,015.44	275,015.44		
	Land.....											103,073.04	103,073.04	103,073.04		
	Public Investments.....															
136	State Insurance										800.00	800.00	800.00	800.00		
	Land.....											87,415.04	260,267.25	347,682.29	347,682.29	
	Public Investments.....															
	<i>Protection of Persons and Property:</i>															
1	Adjutant General.....											234.62	234.62	234.62	228.62	
106	Contingent Fund.....											5,061.78	5,061.78	5,061.78		
1	Liquor Law Enforcement—										35,054.48	4,566.00	39,620.48	804.53	40,425.01	40,425.01
113	Liquor Law Enforcement—Special.....											786.85	786.85	786.85		
195	Public School Endowment.....															
	<i>Tax Administration:</i>															
1	Finance—															
1	Income Tax.....										6,941,647.42	54.09	6,941,701.51	81.56	6,941,783.07	6,941,783.07
111	Income Tax Refund.....										70,118.31		70,118.31	70,118.31		
147	Inheritance Tax—Special.....												313.26	313.26		
1	Inheritance Tax.....										50.07		680.07	680.07		
1	Express Company Tax.....										1,871.17		1,871.17	1,871.17		
1	Law Enforcement—										96,616.12	216,016.86	66,969.35	379,602.33	3,797.70	383,400.03
110	Law Enforcement Administrative.....											129,137.50		129,137.50	129,137.50	
110	Driver's License.....															
1	Motor Vehicle.....											1,900.00		1,900.00	1,900.00	
110	Motor Vehicle Caravan.....															
1	Brand Inspection.....											10,280.98		10,280.98	10,280.98	
52	Brand Inspection—Special.....											24,106.00		24,106.00	24,106.00	
1	Beer Revenue.....										408,984.83	454,98	437,814.81	489.73	438,304.54	438,304.54
5	Contractor's License Tax.....										28,375.00		14,291.20		465.42	
1	Kilowatt Hour Tax.....										14,291.20		705,555.70			
1	Malt Revenue Tax.....										194.30		194.30		194.30	
1	Mine License Bureau.....										231,445.01		231,445.01		231,445.01	
	<i>Motor Fuels—</i>															
5	Motor Fuels Bureau.....										5,672,967.29		1,474.00	5,674,441.29	5,674,441.29	
48	Aeronautics.....										25,875.55			25,875.55	25,875.55	

**STATE OF
IDAHO**
Statement of Revenues and Collections in All Funds,

Exhibit D—Continued

No.	NAME OF FUND AND COLLECTING AGENCIES	Taxes	Licenses and Permits	Charges for Services and Fees	Fines and Confiscations	Interest and Penalties		Rents	Sales	Matched Funds and Contributions	Revenue Receipts	Non-Revenue Receipts	Total Receipts	Special Fund	CHARACTER OF REVENUE GENERAL FUND			
															Total	Revenue to Appropriations		
	<i>Tax Administration (Continued):</i>																	
112	Motor Fuels Refund.....	630,329.62									630,329.62				630,329.62			
133	Tool Bridge Redemption.....	127,343.97									127,343.97				127,343.97			
	<i>Counties—</i>																	
1	Property Tax.....	1,654,917.20									1,654,917.20				1,654,917.20			
1	County Receipts—Fines.....				14.65						14.65				14.65			
1	Inheritance Tax.....	169,771.82									169,771.82				169,771.82			
1	State and County License.....		1,886.00			17,047.50					1,886.00				1,886.00			
1	District Court Fees.....			180,050.37							17,047.50				17,047.50			
5	Highway.....										180,050.37				180,050.37			
22	Bee Inspection.....	2,841.10									2,841.10				2,841.10			
27	State Predatory Animal.....	76,430.81									76,430.81				76,430.81			
28	Sheep Inspection.....	30,220.44									30,220.44				30,220.44			
33	Livestock Disease Control.....	33,324.45									33,324.45				33,324.45			
102	Forester's Special.....					10.00	3,328.03					3,328.03			3,328.03			
103	Forester's Protection Trust.....												55,977.58	55,977.58				
24	Abortion Eradication.....	6,532.32									6,532.32			6,532.32				
25	T.B. Eradication Indemnity.....	6,551.88									6,551.88			6,551.88				
110	Motor Vehicle.....		55,679.41		10,132.50						55,679.41			55,679.41				
129	Idaho Code Redemption.....										10,132.50			10,132.50				
130	General Interest and Sinking.....	804,125.44									804,125.44			804,125.44				
131	Public Building Interest and Sinking.....	68,112.19									68,112.19			68,112.19				
147	Escheat Suspense.....											10,044.71	10,044.71		10,044.71			
167	American Falls Reservoir.....				76.45							337,832.06	337,832.06		337,832.06			
195	Public School Endowment.....										76.45			76.45				
168	Hillsdale Irrigation District.....				76.45							31,654.48	31,654.48		31,654.48			
172	Public School Income.....										76.45			76.45				
	<i>Miscellaneous Governmental Activities:</i>																	
115	Lava Hot Springs.....			16,599.46					64.00		3,980.55	115.27	16,663.46		16,663.46			
116	Southern Idaho Demonstration Farm.....											4,095.82		4,095.82				
167	American Falls Reservoir.....											29,482.83	29,482.83		29,482.83			
	<i>Liquor Control:</i>																	
135	Liquor.....	155,288.00								10,892,332.00		11,047,620.00	6,493.58	11,054,113.58	11,054,113.58			
1	Administration.....	343,288.44									343,288.44			343,288.44		343,288.44		
	<i>State Insurance:</i>																	
136	Purchase of Investment.....												1,139,527.75	1,139,527.75		1,139,527.75		
136	Compensation.....												176.10	176.10		176.10		
	<i>Unemployment Compensation:</i>																	
140	Unemployment Compensation Administration.....								134.00	42.46	206,104.44	206,280.90	45.76	206,326.66	206,326.66			
141	Unemployment Compensation Trust.....										5,004,542.38	5,004,542.38		5,004,542.38				
142	Unemployment Compensation Benefit.....												2,097.50	2,097.50		2,097.50		
143	Unemployment Compensation Trust—U.S. Treasury.....												238,365.94	238,365.94		238,365.94		
	GRAND TOTAL.....	\$19,266,584.59	\$ 1,597,485.83	\$ 734,622.77	\$ 41,111.62	\$ 1,425,449.25			\$ 416,455.19	\$11,948,040.13	\$12,884,307.09	\$48,314,056.47	\$ 6,437,546.11	\$54,751,602.58	\$41,671,990.39	\$13,079,612.19	\$ 253,655.33	

Italics indicate red figures.

**STATE OF
Summary Statement of Expenditures—Operating**

IDAHO**Funds—Eighteen Months Period Ending June 30, 1944**

COST OF GOVERNMENT BY FUNCTIONS	Sch. Ref. Note 1	TOTAL		MAINTENANCE AND OPERATIONS		Travel	Capital Outlay	Relief and Pensions	Refunds	Payment As Agent	Total Expenditures	Expenditures 1941-42	1940-41 Cancelled Warrants
		General Fund	Special Fund	Personal Services	Other Expense								
<i>General Government:</i>													
Legislative.....	E- 1	\$ 87,807.48	\$.....	\$ 57,501.38	\$ 24,227.30	\$ 6,078.80	\$.....	\$.....	\$.....	\$.....	\$ 87,807.48	\$ 714.30	\$.40
Judiciary.....	E- 1	240,487.67	8,472.63	223,625.43	7,323.70	7,133.34	10,877.83	.....	.....	.....	248,960.30	1,157.33	.....
Executive and Fiscal Administration.....	E- 1	255,639.26	.....	218,443.37	33,611.57	2,729.53	854.79	.....	.....	.....	255,639.26	10,430.40	.....
<i>Public Service:</i>													
Agriculture.....	E- 2	122,427.98	501,291.40	310,599.90	233,465.04	59,293.23	1,685.85	.....	55.00	18,620.36	623,719.38	24,581.21	135.70
Business Regulation.....	E- 3	102,599.76	94,905.51	148,835.38	28,571.11	16,226.67	688.60	.....	101.00	3,082.51	197,505.27	5,128.17	11.24
Conservation and Development.....	E- 4	65,266.85	542,756.45	327,839.88	172,297.77	28,270.85	79,602.05	.....	12.75	.....	608,023.30	21,281.31	24.83
Correction (Adult).....	E- 5	238,086.96	36,959.05	92,529.40	150,851.02	4,167.02	27,374.82	.....	123.75	.....	275,046.01	4,175.39	.60
Education.....	E- 6	2,006,663.77	153,157.03	1,626,176.91	422,815.29	15,793.14	47,481.92	47,541.68	11.86	.....	2,159,820.80	52,067.34	200.38
Health.....	E- 7	162,905.23	417,116.00	207,809.40	68,452.51	9,438.39	2,839.16	291,481.77	.....	.....	580,021.23	6,020.34	70.16
Public Welfare—													
Public Assistance.....	E- 8	.....	7,003,865.22	374,937.77	29,714.78	31,517.13	194.58	6,547,466.46	.....	20,034.50	7,003,865.22	.....	1,071.58
Charitable Institutions.....	E- 8	533,640.30	93,120.79	280,258.09	332,345.09	2,338.82	10,001.29	1,817.80	.....	.....	626,761.09	22,828.79	26.75
Public Works and Highway.....	E- 9	92,474.41	7,440,754.76	1,900,038.02	1,023,092.72	953.29	4,607,977.85	.....	.....	1,167.29	7,533,229.17	6,914.85	104.34
Public Lands and Investments.....	E-10	190,942.20	143,530.35	133,491.48	105,210.62	15,826.55	3,604.27	.....	6,913.85	69,425.78	334,472.55	3,355.86	.....
Protection of Persons and Property.....	E-11	85,310.06	4,976.34	35,715.89	50,538.61	3,956.90	75.00	.....	.....	.....	90,286.40	2,610.56	.....
Tax Administration.....	E-12	113,764.35	990,587.46	258,113.19	94,376.74	27,256.54	4,867.39	.....	719,737.95	.....	1,104,351.81	15,764.10	472.66
Miscellaneous Governmental Activities.....	E-13	8,293.68	16,142.09	15,141.36	7,437.91	1,453.75	402.75	.....	5,200.00	4,796.88	24,154.83	24,435.77	5,510.22
Miscellaneous Claims and Awards.....	E-14	34,151.71	.....	.....	.....	.....	.....	.....	.....	.....	34,151.71	650.00	.....
<i>Non-Operating Expense:</i>													
Department Service and Redemptions.....	E-15	.....	821,176.43	.....	1,134.30	.....	.....	.....	.....	820,042.13	821,176.43	.....	.....
Construction of Public Projects.....	E-16	.....	27,966.29	.....	.....	.....	.....	.....	.....	27,966.29	27,966.29	.....	.....
<i>Non-Government Expense:</i>													
Support of Non-Government Agencies.....	E-17	17,809.25	.....	.....	63.35	1.65	.....	17,744.25	.....	.....	17,809.25	826.50	.....
TOTAL.....		\$ 4,358,270.92	\$18,296,777.80	\$ 6,211,056.85	\$ 2,785,529.43	\$ 232,435.60	\$ 4,798,528.15	\$ 6,911,251.96	\$ 731,753.04	\$ 984,493.69	\$22,655,048.72	\$ 184,016.67	\$ 2,118.64
<i>Allocation of Expenditures by Funds:</i>													
General Fund.....	....	\$ 4,358,270.92	\$.....	\$ 2,837,511.87	\$ 1,178,601.63	\$ 92,110.43	\$ 97,412.96	\$ 122,651.28	\$ 5,827.92	\$ 24,154.83	\$ 4,358,270.92	\$ 136,991.07	\$ 220.44
Special Fund.....	....	.....	\$18,296,777.80	3,373,544.98	1,606,927.80	140,325.17	4,701,115.19	6,788,600.68	725,925.12	960,338.86	18,296,777.80	47,025.60	1,898.20
TOTAL.....		\$ 4,358,270.92	\$18,296,777.80	\$ 6,211,056.85	\$ 2,785,529.43	\$ 232,435.60	\$ 4,798,528.15	\$ 6,911,251.96	\$ 731,753.04	\$ 984,493.69	\$22,655,048.72	\$ 184,016.67	\$ 2,118.64
<i>Percentage Allocation of Expenditures by Funds:</i>													
General Fund.....	....	\$ 19.24	\$.....	\$ 45.68	\$ 42.31	\$ 39.63	\$ 2.03	\$ 1.77	\$.80	\$ 2.45	\$ 19.24	\$ 74.44	\$
Special Fund.....	....	.....	80.76	54.32	57.69	60.37	97.97	98.23	99.20	97.55	80.76	25.56	.....
TOTAL.....		\$.....	\$.....	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$

NOTE 1—Schedule Reference: Details of expenditures within each of the functions of Government are presented in schedules indicated in the above Exhibit by reference numbers.

* Italics indicate red figures.

STATE OF IDAHO

Schedule E-9

Analysis of Operations—Public Works and Highway—Eighteen Months Period Ending June 30, 1944

ANALYSIS OF EXPENDITURES

FUNCTIONAL SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Int. on Registered Warrants	Total Expenditures	Expenditures 1941-42	1940-41 Cancelled Warrants
	General Fund	Special Fund	Personal Service	Other Expense	Travel							
<i>Highway Division:</i>												
Highway General Adm.....	\$.....	\$ 120,965.37	\$ 100,953.67	\$ 17,874.60	\$ 683.19	\$ 286.62	\$.....	\$.....	\$ 1,167.29	\$ 120,965.37	\$ 2,014.30	\$ 56.84
Highway Audit.....		1,480.00		1,480.00						1,480.00	1,492.50	
Constr. and Equipment Inv.....		4,607,434.39				4,607,434.39				4,607,434.39		
Maintenance and Operation.....		2,710,875.00	1,745,111.52	\$ 965,763.48						2,710,875.00		47.50
<i>Capitol Building:</i>												
Capitol Bldg. Maintenance.....	83,160.34		49,537.70	33,115.70	270.10	236.84				83,160.34	3,408.05	
Repair and Maintenance.....	9,314.07		4,435.13	4,858.94		20.00				9,314.07		
TOTAL.....	\$ 92,474.41	\$ 7,440,754.76	\$ 1,900,038.02	\$ 1,023,092.72	\$ 953.29	\$ 4,607,977.85	\$.....	\$.....	\$ 1,167.29	\$ 7,533,229.17	\$ 6,914.85	\$ 104.34
<i>Expenditures by Funds:</i>												
General Fund.....	\$ 92,474.41		\$ 53,972.83	\$ 37,974.64	\$ 270.10	\$ 256.84	\$.....	\$.....	\$.....	\$ 92,474.41	\$ 3,408.05	\$.....
Special Funds.....		7,440,754.76	1,846,065.19	985,118.08	683.19	4,607,721.01				1,167.29	7,440,754.76	3,506.80
TOTAL.....	\$ 92,474.41	\$ 7,440,754.76	\$ 1,900,038.02	\$ 1,023,092.72	\$ 953.29	\$ 4,607,977.85				\$ 1,167.29	\$ 7,533,229.17	\$ 6,914.85
\$ 92,474.41	\$ 7,440,754.76	\$ 1,900,038.02	\$ 1,023,092.72	\$ 953.29	\$ 4,607,977.85				\$ 1,167.29	\$ 7,533,229.17	\$ 6,914.85	\$ 104.34

ANALYSIS OF GENERAL FUND APPROPRIATION

NAME OF FUND	Author'zd Apprpn 1-1-43 to 6-30-43	Direct Receipts 1-1-43 to 6-30-43	Unencum. Apprpn Balance 6-30-43	ADDITIONS						DEDUCTIONS		Unencum. Apprpn Balance
				Ending Outstandg. Orders 6-30-43	Disbm'ts 1-1-43 to 6-30-43	Authorized Apprpn 7-1-43 to 6-30-45	Prior Period Adjustment	Direct Receipts 7-1-43 to 6-30-44	Total Available	Total Disbursm't 1-1-43 to 6-30-44	Ending Outstdg. Orders 6-30-44	
<i>Capitol Building:</i>												
Repair and Maintenance.....	\$ 10,000.00		\$ 5,683.30	\$ 127.25	\$ 4,189.45	\$ 5,683.30				\$ 10,000.00	\$ 9,314.07	\$ 16.35
Capitol Bldg. Maintenance.....	30,760.50		942.75	2,097.09	27,720.66	123,042.00		92.04	152,951.79	83,160.34	4,243.71	65,547.74
TOTAL GENERAL FUND.....	\$ 40,760.50		\$ 6,626.05	\$ 2,224.34	\$ 31,910.11	\$ 128,725.30		\$ 92.04	\$ 162,951.79	\$ 92,474.41	\$ 4,260.06	\$ 66,217.32

Italics indicate red figures.

STATE OF IDAHO

Schedule E-10

Analysis of Operations—Public Lands and Investments—Eighteen Months Period Ending June 30, 1944

ANALYSIS OF EXPENDITURES

FUNCTIONAL SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment As Agent	Total Expenditures	Expenditures 1941-42	1940-41 Cancelled Warrant
	General Fund	Special Fund	Personal Services	Other Expense	Travel							
<i>Lands:</i>												
Public Lands Administration.....	\$ 63,013.50		\$ 48,486.37	\$ 5,219.19	\$ 8,551.82	\$ 756.12				\$ 63,013.50	\$ 984.21	
Farm Mortgage.....		1,541.59								1,541.59		
Land Assessment—Wood River.....	3,874.34			3,874.34						3,874.34		
Land Assessment and Water Mntce.....		8,615.18		8,615.18						8,615.18		
<i>Forestry:</i>												
State Forestry Administration.....	88,277.32		26,013.91	57,121.17	3,205.29	1,936.95				88,277.32	2,182.38	
Blister Rust Control.....	25,000.00			25,000.00						25,000.00		
Forester's Special.....		34,773.57	29,635.81	2,922.87	2,213.69	1.20				34,773.57		
Forest Protection Trust.....		49,939.43							6,913.85	43,025.58	49,939.43	
U.S. Clarke-McNary.....		48,660.58	20,056.68	1,087.14	1,748.15	910.00				24,858.61	48,660.58	
<i>Investments:</i>												
Public Investments Administration.....	10,777.04		9,298.71	1,370.73	107.60					10,777.04	189.27	
TOTAL.....	\$ 190,942.20	\$ 143,530.35	\$ 133,491.48	\$ 105,210.62	\$ 15,826.55	\$ 3,604.27			\$ 6,913.85	\$ 69,425.78	\$ 334,472.55	\$ 3,355.86
<i>Expenditures by Funds:</i>												
General Fund.....	\$ 190,942.20		\$ 83,798.99	\$ 92,585.43	\$ 11,864.71	\$ 2,693.07				\$ 190,942.20	\$ 3,355.86	
Special Funds.....		143,530.35	49,692.49	12,625.19	3,961.84	911.20			6,913.85	69,425.78	143,530.35	
TOTAL.....	\$ 190,942.20	\$ 143,530.35	\$ 133,491.48	\$ 105,210.62	\$ 15,826.55	\$ 3,604.27			\$ 6,913.85	\$ 69,425.78	\$ 334,472.55	\$ 3,355.86

ANALYSIS OF GENERAL FUND APPROPRIATION

NAME OF FUND	Author'zd Apprpn 1-1-43 to 6-30-43	Direct Receipts 1-1-43 to 6-30-43	Unencum. Apprpn Balance 6-30-43	ADDITIONS						DEDUCTIONS		Unencum. Apprpn Balance
Ending Outstdg. Orders 6-30-43	Disbm'ts 1-1-43 to 6-30-43	Author'zd Apprpn 7-1-43 to 6-30-45	Prior Period Adjustment	Direct Receipts 7-1-43 to 6-30-44	Total Available	Total Disbm'ts 1-1-43 to 6-30-44	Ending Outstdg. Orders 6-30-44					

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STATE OF IDAHO

Schedule E-13

Analysis of Operations—Miscellaneous Government Activities—Eighteen Months Period Ending June 30, 1944

ANALYSIS OF EXPENDITURES

FUNCTIONAL SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment As Agent	Total Expenditures	Expenditures 1941-42	1940-41 Cancelled Warrants
	General Fund	Special Fund	Personal Services	Other Expense	Travel							
Historical Society.....	\$ 1,584.51	\$	\$ 1,436.29	\$ 148.22	\$	\$	\$	\$	\$	\$ 1,584.51	\$ 703.05	.....
Franklin County Pioneer Relics.....	107.00	.....	35.00	72.00	.....	.....	.....	.....	.....	107.00	107.23	.....
Soldiers' Memorial.....	5,982.94	.....	2,733.20	2,000.88	1,248.86	.....	.....	.....	.....	5,982.94	4,699.94	.....
State Planning Board.....	403.09	.....	210.00	26.10	166.99	.....	.....	.....	.....	403.09	.....	.....
Lava Hot Springs—General.....	15,720.93	.....	10,521.69	4,772.59	23.90	402.75	.....	.....	.....	15,720.93	.....	.....
Lava Hot Springs—Special.....	216.14	.....	.....	216.14	.....	.....	.....	.....	.....	216.14	.....	.....
Indian Creek Reservoir.....	421.16	.....	205.18	201.98	14.00	.....	.....	.....	.....	421.16	.....	.....
Southern Idaho Demonstration Farm.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL.....	\$ 8,293.68	\$ 16,142.09	\$ 15,141.36	\$ 7,437.91	\$ 1,453.75	\$ 402.75	\$	\$	\$	\$ 24,435.77	\$ 5,510.22	.....
<i>Expenditures by Funds:</i>												
General Funds.....	\$ 8,293.68	\$	\$ 4,414.49	\$ 2,463.34	\$ 1,415.85	\$	\$	\$	\$	\$ 8,293.68	\$ 5,510.22	.....
Special Funds.....	.....	\$ 16,142.09	\$ 10,726.87	\$ 4,974.57	\$ 37.90	402.75	.....	.....	.....	16,142.09	.....	.....
TOTAL.....	\$ 8,293.68	\$ 16,142.09	\$ 15,141.36	\$ 7,437.91	\$ 1,453.75	\$ 402.75	\$	\$	\$	\$ 24,435.77	\$ 5,510.22	\$

ANALYSIS OF GENERAL FUND APPROPRIATION

NAME OF FUND	Author'zd Apprpr'n 1-1-43 to 6-30-43	Direct Receipts 1-1-43 to 6-30-43	Unencum. Apprpr'n Balance 6-30-43	ADDITIONS					DEDUCTIONS		Unencum. Apprpr'n Balance	
				Ending Outstdg. Orders 6-30-43	Disbm'ts 1-1-43 to 6-30-43	Author'zd Apprpr'n 7-1-43 to 6-30-45	Prior Period Adjustm't	Direct Receipts 7-1-43 to 6-30-44	Total Available	Total Disbm'ts 1-1-43 to 6-30-44	Ending Outstdg. Orders 6-30-44	
<i>Miscellaneous Governmental Activities:</i>												
Historical Society.....	\$ 637.50	\$	\$ 62.11	\$ 48.78	\$ 526.61	\$ 2,550.00	\$ 1.00	\$	\$ 3,126.39	\$ 1,584.51	\$ 28.00	\$ 1,513.88
Franklin County Pioneer Relics.....	87.50	.....	87.50	.....	.....	350.00	.....	.....	350.00	107.00	.....	243.00
Soldiers' Memorial.....	18,336.58	.....	18,336.58	.....	.....	18,336.58	.....	.....	18,336.58	.....	.....	18,336.58
State Planning Board.....	3,000.00	.....	14.71	1,901.26	1,084.03	12,000.00	.....	.....	14,985.29	5,982.94	3.00	8,999.35
Indian Creek Reservoir.....	300.00	.....	83.86	.....	216.14	83.86	.....	.....	300.00	216.14	.....	83.86
Lava Hot Springs.....	250.00	.....	250.00	.....	.....	2,000.00	.....	.....	2,000.00	403.09	.....	1,596.91
TOTAL GENERAL FUND.....	\$ 22,611.58	\$	\$ 18,834.76	\$ 1,950.04	\$ 1,826.78	\$ 35,320.44	\$ 1.00	\$	\$ 39,098.26	\$ 8,293.68	\$ 31.00	\$ 30,773.58

STATE OF IDAHO

Schedule E-14

Analysis of Operations—Miscellaneous Claims and Awards—Eighteen Months Period Ending June 30, 1944

ANALYSIS OF EXPENDITURES

FUNCTIONAL SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment As Agent	Deficiencies	Total Expenditures	1940-41 Cancelled Warrants
	General Fund	Special Fund	Personal Services	Other Expense	Travel							
Pensions—Chapter 116 (H.B. 166).....	\$ 5,200.00	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 5,200.00	\$
Deficiencies—Chapter 116 (H.B. 166).....	24,154.83	.....	.....	.....	.....	.....	.....	.....	.....	24,154.83	24,154.83	.....
Refunds—Chapter 116 (H.B. 166).....	4,796.88	.....	.....	.....	.....	.....	.....	4,796.88	.....	.....	4,796.88	.....
TOTAL.....	\$ 34,151.71	\$	\$	\$	\$	\$	\$	\$	\$	\$ 24,154.83	\$ 34,151.71	\$

ANALYSIS OF GENERAL FUND APPROPRIATION

NAME OF FUND	Author'zd Apprpr'n 1-1-43 to 6-30-43	Direct Receipts 1-1-43 to 6-30-43	Unencum. Apprpr'n Balance 6-30-43	ADDITIONS					DEDUCTIONS		Unencum. Apprpr'n Balance	
				Ending Outstdg. Orders 6-30-43	Disbm'ts 1-1-43 to 6-30-43	Author'zd Apprpr'n 7-1-43 to 6-30-45	Prior Period Adjustm't	Direct Receipts 7-1-43 to 6-30-44	Total Available	Total Disbm'ts 1-1-43 to 6-30-44	Ending Outstdg. Orders 6-30-44	
<i>General Fund:</i>												
Pensions—Chapter 116 (H.B. 166).....	\$ 9,750.00	\$	\$ 8,450.00	\$	\$ 1,300.00	\$ 8,450.00	\$	\$	\$ 9,750.00	\$ 5,200.00	\$	\$ 4,550.00
Deficiencies—Chapter 116 (H.B. 166).....	24,154.83	.....	.....	.....	24,154.83	.....	.....	.....	24,154.83	24,154.83	.....	.....
Refunds—Chapter 116 (H.B. 166).....	4,796.88	.....	.....	.....	4,796.88	.....	.....	.....	4,796.88	4,796.88	.....	.....
TOTAL.....	\$ 38,701.71	\$	\$ 8,450.00	\$	\$ 30,251.71	\$ 8,450.00	\$	\$	\$ 38,701.71	\$ 34,151.71	\$	\$ 4,550.00

STATE OF IDAHO

Schedule E-15

Analysis of Operations—Debt Service and Redemption—Eighteen Months Period Ending June 30, 1944

ANALYSIS OF EXPENDITURES

FUNCTIONAL SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment As Agent	Total Expenditures	Expenditures 1941-42	1940-41 Cancelled Warrants
General Fund	Special Fund	Personal Services	Other Expense	Travel								

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STATE OF IDAHO

Schedule E-16

Analysis of Operations—Construction Projects—Eighteen Months Period Ending June 30, 1944

ANALYSIS OF EXPENDITURES

FUNCTIONAL SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds		Miscell'ous Payments	Total Expenditures	1940-41 Cancelled Warrants
	General Fund	Special Fund	Personal Services	Other Expense	Travel							
<i>Construction Fund:</i>												
1941 Idaho State Inst'n Improvement	\$.....	\$ 28,827.22	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$ 28,827.22	\$ 28,827.22	\$.....
State T.B. Hospital Construction		536.58									536.58	536.58
Idaho State Institutions Construction	1,397.51	.....	.....	.....	.....	.....	.....	.....		1,397.51	1,397.51
TOTAL	\$.....	\$ 27,966.29	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$ 27,966.29	\$ 27,966.29	\$.....

Italics indicate red figures, which represent inter-account bill credits.

STATE OF IDAHO

Schedule E-17

Analysis of Operations—Support of Non-Government Agencies—Eighteen Months Period Ending June 30, 1944

ANALYSIS OF EXPENDITURES

FUNCTIONAL SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment As Agent	Total Expenditures	Expenditures 1941-42	1940-41 Cancelled Warrants
	General Fund	Special Fund	Personal Services	Other Expense	Travel							
Grand Army of the Republic	\$ 65.00	\$.....	\$.....	\$ 63.35	\$ 1.65	\$.....	\$.....	\$.....	\$.....	\$ 65.00	\$.....	\$.....
Children's Home—Boise	8,330.00	.....	.....	.....	.....	.....	8,330.00	.....	.....	8,330.00	530.00	.....
Children's Home—Lewiston	4,165.00	.....	.....	.....	.....	.....	4,165.00	.....	.....	4,165.00	265.00	.....
Indigent Mothers'—Salvation Army	5,249.25	.....	.....	.....	.....	.....	5,249.25	.....	.....	5,249.25	31.50	.....
TOTAL	\$ 17,809.25	\$.....	\$.....	\$ 63.35	\$ 1.65	\$.....	\$ 17,744.25	\$.....	\$.....	\$ 17,809.25	\$ 826.50	\$.....

ANALYSIS OF GENERAL FUND APPROPRIATION

NAME OF FUND	Author'zd Appropr'n 1-1-43 to 6-30-43	Direct Receipts 1-1-43 to 6-30-43	Unencum. Appropr'n Balance 6-30-43	Ending Outstdg. Orders 6-30-43	Disb'm'ts 1-1-43 to 6-30-43	Author'zd Appropr'n 7-1-43 to 6-30-45	Prior Period Adjustm't	Direct Receipts 7-1-43 to 6-30-44	Total Available	ADDITIONS		Deductions
										Total Disb'm'ts 1-1-43 to 6-30-44	Ending Outstdg. Orders 6-30-44	
<i>NON-GOVERNMENT AGENCIES—</i>												
<i>Support of Non-Government Agencies:</i>												
Grand Army of the Republic	\$ 65.00	\$.....	\$.....	\$ 39.85	\$ 25.15	\$.....	\$.....	\$.....	\$ 65.00	\$ 65.00	\$.....	\$.....
Children's Home—Boise	2,950.00	.....	10.00	2,940.00	11,800.00	.....	.....	.....	14,740.00	8,330.00	.....	6,410.00
Children's Home—Lewiston	1,470.00	.....	245.00	1,225.00	5,900.00	.....	.....	.....	7,125.00	4,165.00	.....	2,960.00
Indigent Mothers'—Salvation Army	1,750.00	.....	745.75	1,004.25	7,000.00	745.75	.....	.....	8,750.00	5,249.25	.....	3,500.75
TOTAL GENERAL FUND	\$ 6,235.00	\$.....	\$ 1,000.75	\$ 39.85	\$ 5,194.40	\$ 24,700.00	\$ 745.75	\$.....	\$ 30,680.00	\$ 17,809.25	.....	\$ 12,870.75

STATE OF

GENERAL

**Balance Sheet, Showing Conditions at June 30, 1944, with
Two Years Period**

IDAHO

FUND

**Respect to Budgetary Estimates and Authorizations for the
Ending June 30, 1945**

ASSETS

Cash with State Treasurer.....	\$ 4,171,920.16	\$
Rotary Fund—Subject to Withdrawal on Sight Drafts issued by bonded disbursing officers.....	20,232.81	4,192,152.97
Inventory—Materials and supplies on hand, Bureau of Supplies.....		3,038.39
Taxes Receivable (Uncollected Balance July 1, 1943).....	105,003.83	
Ad Valorem Tax Assessment.....	1,429,059.73	
	<u>\$ 1,534,063.56</u>	
Less: Ad Valorem Tax Collected.....	<u>1,191,460.48</u>	342,603.08
Estimated Revenues—July 1, 1943 to June 30, 1945—Excluding Ad Valorem Tax Levied.....	10,573,671.25	
Less: Revenue Collections July 1, 1943 to June 30, 1944.....	6,779,888.77	3,793,782.48
Estimated Restricted Departmental Receipts subject to direct appropriation.....	267,357.05	
Less: Collections July 1, 1943 to June 30, 1944.....	<u>180,276.24</u>	87,080.81
Balance of Budget Estimated Revenue Ending June 30, 1945.....		4,223,466.37
TOTAL ASSETS.....		\$ 8,418,657.73

NOTE 1.—Estimated revenues and collections apparently will exceed the actual appropriations and grants for the twenty-four months (ending June 30, 1945) in the amount of \$1,111,513.95. The estimated revenues include the uncollected Ad Valorem Tax levied in 1943, but does not include any provision for Ad Valorem Tax in 1944.

LIABILITIES, RESERVES, APPROPRIATIONS, AND FUND BALANCE

<i>Liabilities:</i>			
Outstanding Regular Warrants.....		\$ 145,086.94	\$
Outstanding Orders, including estimates for utilities and other outside services.....		152,366.92	297,453.86
<i>Appropriations:</i>			
Unallotted Appropriations (Note 2).....		\$ 2,997,493.65	
Appropriation Allotments.....		3,036,203.25	
Appropriated Restricted Departmental Receipts.....		87,080.81	
Appropriation Special Reserve.....		175,801.88	
Continuing Appropriations.....		20,117.08	
		\$ 6,316,696.67	
<i>Less:</i>			
Expenditures.....		\$ 2,884,593.61	
Adjustment for Outstanding Orders.....		52,772.11	2,831,821.50
Authorized Grants to Other Funds.....		7,104,581.94	
Less: Grants Transferred to Other Funds.....		3,610,000.00	
Balance to be transferred.....		3,494,581.94	6,979,457.11
<i>Fund Balance:</i>			
Reserve—			
Reserve for Investment in Inventories.....		\$ 10,000.00	
Reserve for Rotary Fund.....		<u>20,232.81</u>	30,232.81
Free Balance—			
Balance at July 1, 1943.....		2,122,701.87	
Estimated Decrease of Opening Free Balance.....		1,011,187.92	
(Note 1).....			1,111,513.95
			\$ 8,418,657.73

NOTE 2.—The original budgetary appropriation does not include any appropriation for the 28th Session of the Legislature (1945). This item is provided for and is included in the unallotted appropriations as shown above in the estimated amount of \$78,000.00.

STATE OF IDAHO
Summary of Analysis of Appropriations—General Fund—At June 30, 1944

GOVERNMENTAL FUNCTION	Sch. Ref.	Authorized Appropriation 1-1-43 to 6-30-43	Direct Receipts 1-1-43 to 6-30-43	Unencumbered Appropriation Balance 6-30-43	ADDITIONS						DEDUCTIONS			
					Ending Outstanding Orders 6-30-43	Disbursements 1-1-43 to 6-30-43	Authorized Appropriation 7-1-43 to 6-30-45	Prior Period Adjustment	Direct Receipts 7-1-43 to 6-30-44	Total Available	Total Disbursements 1-1-43 to 6-30-44	Ending Outstanding Orders 6-30-44	Unencumb'd Appropriation Balance	
General Government:														
Legislature.....	E- 1	\$ 90,290.00	\$ 246.44	\$ 15,617.51	\$	\$ 74,918.93	\$ 35,955.66	\$	\$	\$ 110,874.59	\$ 87,807.48	\$	\$ 23,067.11	
Judiciary.....	E- 1	82,980.00	2.00	3,081.02	378.73	79,522.25	331,920.00	2,142.70	.....	413,963.68	240,487.67	.....	173,476.01
Executive and Fiscal.....	E- 1	102,316.50	42.74	9,738.18	3,343.90	89,277.16	381,030.00	404.26	226.44	474,281.76	255,639.26	1,698.75	216,943.75	
Agriculture and Animal Industry.....	E- 2	61,274.25	.....	6,785.76	27,079.45	27,409.04	196,670.00	6,352.82	276.31	257,787.62	122,427.98	32,397.09	102,962.55
Business Regulation.....	E- 3	41,410.14	2.50	10,477.13	239.91	30,695.60	161,525.00	203.19	.....	192,664.18	102,599.76	160.30	89,904.12
Conservation and Recreation.....	E- 4	30,628.05	.....	6,543.29	331.81	23,752.95	117,280.50	2,933.97	.....	144,299.23	65,266.85	230.13	78,802.25
Correction (Adult).....	E- 5	52,830.00	9,686.59	941.26	6,577.28	54,998.05	184,500.00	648.82	66,717.74	313,441.89	238,086.96	3,931.93	71,423.00	
Education.....	E- 6	792,712.22	50,009.78	34,280.88	85,582.98	722,858.14	2,540,453.85	4,555.29	80,736.49	3,434,186.75	2,006,663.77	32,905.60	1,394,617.38	
Health.....	E- 7	73,780.00	.....	18,890.40	7,953.47	46,936.13	258,125.87	386.54	13.46	313,415.47	162,905.23	6,503.68	144,006.56
Public Welfare:														
Veterans' Welfare Commission.....	E- 8	10,340.00	4.45	3,211.50	1,249.68	5,883.27	44,420.00	94.09	.....	51,647.04	15,401.40	885.47	35,360.17
Charitable Institutions.....	E- 8	187,089.77	11,962.55	25,603.53	50,959.80	122,488.99	810,192.00	1,443.16	21,047.94	1,006,131.89	518,238.90	61,514.20	426,378.79	
Public Works and Highway.....	E- 9	40,760.50	.....	6,626.05	2,224.34	31,910.11	128,725.30	.....	.....	162,951.79	92,474.41	4,260.06	66,217.32
Public Lands and Investments.....	E-10	72,740.45	754.10	8,483.05	3,485.34	61,526.16	278,886.81	405.76	1,196.30	345,500.37	190,942.20	863.53	153,694.64	
Protection of Persons and Property.....	E-11	75,250.00	49.79	45,219.77	322.27	29,757.75	148,734.67	60.10	178.83	179,053.62	85,310.06	93.87	93,649.69	
Tax Administration.....	E-12	41,452.50	618.15	3,173.91	4,426.85	34,469.89	170,560.00	484.28	9,790.21	219,731.23	113,764.35	4,772.12	101,194.76	
Miscellaneous Governmental Activities.....	E-13	22,611.58	.....	18,834.76	1,950.04	1,826.78	35,320.44	1.00	.....	39,098.26	8,293.68	31.00	30,773.58
Miscellaneous Claims and Awards.....	E-14	38,701.71	.....	8,450.00	.....	30,251.71	8,450.00	.....	.....	38,701.71	34,151.71	.....	4,550.00
Support of Non-Government Agencies.....	E-17	6,235.00	.....	1,000.75	39.85	5,194.40	24,700.00	745.75	.....	30,680.00	17,809.25	.....	12,870.75
TOTAL.....		\$ 1,823,402.67	\$ 73,379.09	\$ 226,958.75	\$ 196,145.70	\$ 1,473,677.31	\$ 5,857,450.10	\$ 20,861.73	\$ 180,276.24	\$ 7,728,411.08	\$ 4,358,270.92	\$ 150,247.73	\$ 3,219,892.43	

Exhibit G

STATE OF IDAHO
**Analysis of Bond Indebtedness of the State, Showing Changes in the Outstanding Obligations,
Eighteen Months Period Ending June 30, 1944**

NAME OF ISSUE	Series	Rate	Balances Outstanding Jan. 1, 1943	CHANGES		Balances Outstanding June 30, 1944
				Issues	Redemptions	
Capitol Building Refunding	1925	4 1/4%	\$ 75,000.00	\$.....	\$ 50,000.00	\$ 25,000.00
Idaho State Institutions Construction.....	1940	1 1/2%	240,000.00	.....	.....	240,000.00
Idaho State Institutions Improvement.....	1941	1 3/8%	659,100.00	.....	250,000.00	409,100.00
State General Refunding.....	1925	4 1/4%	8,500.00	.....	8,000.00	500.00
State Hospital South Construction.....	1937	3 1/2%	270,000.00	.....	270,000.00	.....
State Highway Refund, First Issue.....	1925	4 1/2%	19,000.00	.....	8,000.00	11,000.00
State School and Colony Construction.....	1937	3 1/2%	125,000.00	.....	125,000.00	.....
State Tuberculosis Hospital Bond.....	1941	2 1/2%	85,000.00	.....	.....	85,000.00
Treasury Notes (Toll Bridge Acquisition).....	1939	1 1/4%	254,000.00	.....	70,000.00	184,000.00
1944 Idaho Code Fund.....	1943	2 1/2%	.....	43,000.00	.....	43,000.00
TOTAL.....			\$ 1,735,600.00	\$ 43,000.00	\$ 781,000.00	\$ 997,600.00

NOTE.—Refer to Schedule E-15 for data relative to changes in the specific funds from which payments were made for interest and redemptions of bonds.

Refer to Schedule E-16 for data relative to activities during period in the construction funds which derived proceeds from certain bond issues listed in the above analysis.

Exhibit H

STATE OF IDAHO
Analysis of Taxes Due from Counties under Levies for the Years 1941, 1942, and 1943, June 30, 1944

NAME OF COUNTY	1941 Levy	1942 Levy	1943 Levy	COLLECTIONS FROM COUNTIES			BALANCES DUE FROM COUNTIES			Pctg. of Uncol- lect'd Balances to Total Levied 1943
				1941	1942	1943	1941	1943	Total	
Ada.....	\$ 191,753.30	\$ 97,436.27	\$ 179,214.92	\$ 191,753.30	\$ 97,436.27	\$ 121,338.85	\$.....	\$ 57,876.07	\$ 57,876.07	32.29
Adams.....	21,055.84	10,226.96	19,175.32	21,055.84	10,226.96	16,005.25	.....	3,170.07	3,170.07	16.53
Bannock.....	151,891.62	75,118.39	137,804.43	151,891.62	75,118.39	137,804.43	.....	.....	.....	100.00
Bear Lake.....	46,565.13	23,366.76	41,778.58	46,565.13	23,366.76	31,798.58	.....	9,980.00	9,980.00	23.89
Benewah.....	25,625.62	12,600.71	23,009.57	25,625.62	12,600.71	11,504.81	.....	11,504.76	11,504.76	50.00
Bingham.....	87,048.03	44,848.42	80,991.87	87,048.03	44,848.42	80,991.87	.....	.....	.....	100.00
Blaine.....	37,418.44	20,120.42	33,858.51	37,418.44	20,120.42	17,502.07	.....	16,356.44	16,356.44	48.31
Boise.....	16,149.21	7,837.51	12,670.52	16,149.21	7,837.51	12,670.52	.....	.....	.....	100.00
Bonner.....	57,751.98	27,941.39	49,909.49	57,751.98	27,941.39	40,243.88	.....	9,665.61	9,665.61	19.37
Bonneville.....	103,701.48	54,334.13	99,291.59	103,701.48	54,334.13	59,291.59	.....	40,000.00	40,000.00	40.28
Boundary.....	27,268.12	13,487.05	24,239.46	27,268.12	13,487.05	17,893.43	.....	6,346.03	6,346.03	26.18
Butte.....	10,654.54	6,001.57	10,372.02	10,653.81	6,001.57	10,372.02	.73	.....	.....	100.00
Camas.....	15,999.66	8,733.29	15,207.74	15,999.66	8,733.29	15,207.74	.....	.....	.....	100.00
Canyon.....	131,012.90	66,578.58	125,226.53	131,012.90	66,578.58	105,226.53	.....	20,000.00	20,000.00	15.97
Caribou.....	29,971.67	16,144.43	30,320.74	29,971.67	16,144.43	30,320.74	.....	.....	.....	100.00
Cassia.....	44,710.50	23,526.68	42,799.63	44,710.50	23,526.68	42,799.63	.....	.....	.....	100.00
Clark.....	19,298.56	10,531.78	18,421.57	19,298.56	10,531.78	9,210.79	.....	9,210.78	9,210.78	50.00
Clearwater.....	32,006.15	15,689.66	30,215.78	32,006.15	15,689.66	14,914.31	.....	15,301.47	15,301.47	50.64
Custer.....	17,781.66	10,261.46	17,249.47	17,781.66	10,261.46	17,249.47	.....	.....	.....	100.00
Elmore.....	43,857.62	24,630.97	43,224.31	43,857.53	24,630.97	22,867.45	.09	20,356.86	20,356.95	47.09
Franklin.....	47,278.36	23,388.92	42,661.69	47,278.36	23,388.92	36,345.47	.....	6,316.22	6,316.22	14.81
Fremont.....	43,534.49	22,298.72	40,033.52	43,533.63	22,298.72	34,705.64	.86	5,327.88	5,328.74	13.31
Gem.....	25,426.61	13,035.81	23,299.56	25,426.61	13,035.81	12,242.38	.....	11,057.18	11,057.18	47.46
Gooding.....	44,584.93	23,212.40	41,669.38	44,584.93	23,212.40	41,669.38	.....	.....	.....	100.00
Idaho.....	60,662.06	30,690.87	54,275.59	60,662.06	30,690.87	45,803.13	.....	8,472.46	8,472.46	15.61
Jefferson.....	44,434.56	22,751.87	40,811.03	44,434.56	22,751.87	20,405.52	.....	20,405.51	20,405.51	50.00
Jerome.....	42,265.08	21,779.34	39,745.34	42,265.08	21,779.34	34,650.60	.....	5,094.74	5,094.74	12.82
Kootenai.....	70,572.51	33,982.00	62,634.65	70,572.51	33,982.00	31,389.83	.....	31,244.82	31,244.82	49.88
Latah.....	81,683.10	40,559.58	74,426.63	81,683.10	40,559.58	61,393.42	.....	13,033.21	13,033.21	17.51
Lemhi.....	25,225.68	13,813.42	24,004.09	25,225.68	13,813.42	24,004.09	.....	.....	.....	100.00
Lewis.....	36,394.19	17,864.21	32,497.01	36,394.19	17,864.21	31,517.87	.....	979.14	979.14	3.01
Lincoln.....	31,662.60	16,977.67	29,564.23	31,662.60	16,977.67	14,782.12	.....	14,782.11	14,782.11	50.00
Madison.....	31,052.07	15,946.87	28,425.85	31,052.07	15,946.87	26,196.92	.....	2,228.93	2,228.93	7.84
Minidoka.....	40,143.84	20,604.85	37,068.08	40,143.84	20,604.85	33,068.08	.....	4,000.00	4,000.00	10.79
Nez Perce.....	90,277.01	43,963.48	79,105.85	90,277.01	43,963.48	50,985.19	.....	28,120.66	28,120.66	35.55
Oneida.....	23,010.77	11,667.03	21,133.85	23,010.77	11,667.03	21,133.85	.....	.....	.....	100.00
Owyhee.....	27,434.57	16,822.52	28,157.81	27,434.57	16,822.52	28,157.81	.....	.....	.....	100.00
Payette.....	29,361.46	14,823.37	27,515.78	29,361.46	14,823.37	25,386.16	.....	2,129.62	2,129.62	7.74
Power.....	43,528.29	21,855.71	40,871.24	43,528.29	21,855.71	21,028.34	.....	19,842.90	19,842.90</td	

STATE OF IDAHO

Exhibit H—Continued

Analysis of Taxes Due from Counties under Levies for the Years 1941, 1942, and 1943, June 30, 1944

NAME OF TAX	1941 Levy	1942 Levy	1943 Levy	COLLECTIONS FROM COUNTIES				BALANCES DUE FROM COUNTIES			Pctg. of Uncol- lect'd Balances to Total Levied 1943
				1941	1942	1943	1944	1941	1943	Total	
Ad Valorem.....	\$1,848,202.44	\$ 700,222.50	\$1,429,059.73	\$1,848,201.71	\$ 700,222.50	\$1,086,406.15	\$ 51.23*	\$.73	\$342,653.58	\$342,654.31	23.98
Public Bldg. Int. and Sinking..	12,032.98	30,009.54	53,079.36	12,032.89	30,009.54	41,237.88	.....	.09	11,841.48	11,841.57	22.31
General Interest and Sinking..	381,201.58	370,117.96	559,374.81	381,200.72	370,117.96	473,992.20	.....	.86	85,382.61	85,383.47	15.26
Predatory Animal.....	33,360.66	41,816.10	41,292.58	33,360.66	41,816.10	36,673.26	.....	.....	4,619.32	4,619.32	11.19
Sheep Inspection.....	8,340.17	12,544.83	20,646.29	8,340.17	12,544.83	18,294.55	.....	.....	2,351.74	2,351.74	11.39
Bee Inspection.....	1,846.98	1,554.93	1,603.71	1,846.98	1,554.93	1,445.63	.....	.....	158.08	158.08	9.86
Abortion Eradication.....	8,585.32	9,673.29	.....	8,585.32	9,673.29	29,070.92	.....	.....	.....	.....	100.00
T.B. Eradication.....	8,585.32	9,673.29	.....	8,585.32	9,673.29	.....	.....	.....	3,109.91	3,109.91	100.00
Livestock Disease Control.....	.....	.....	32,180.83	.....	.....	.....	.....	.....	.....	.....	9.66
TOTALS.....	\$2,302,155.45	\$1,175,612.44	\$2,137,237.31	\$2,302,153.77	\$1,175,612.44	\$1,687,120.59	\$51.23*	\$ 1.68	\$450,116.72	\$450,118.40	21.06

* Represents collection made in advance on 1944 levy.