

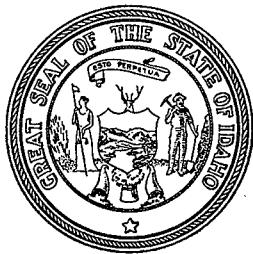
Twenty-Ninth Biennial

REPORT

OF THE

STATE AUDITOR

STATE OF IDAHO



July 1, 1946 to June 30, 1948

6

N. P. NIELSON
STATE AUDITOR

OFFICE OF STATE AUDITOR

PERSONNEL *

N. P. Nielson, State Auditor	Tom R. Strode, Accountant
R. W. Manning, Chief Accountant	Betty J. Davies, Assistant Accountant
Louis J. Bideganeta, Assistant Chief Accountant	Rulon A. Swenson, Chief Claims Examiner
Louis N. Roos, Chief Examiner	Lula Roberts, Claims Examiner
Martin Nicholson, Senior Examiner	Grace S. Jensen, Chief Warrant Accountant
Helen C. Dickinson, Junior Examiner	Bula Werner, Warrant Accountant
Ray Johnson, Junior Examiner	Melba J. Guffey, Comptometer Operator
Thomas J. Sales, Junior Examiner	Ivy R. Qualman, Comptometer Operator
Nell Elison, Chief Clerk	Marjorie J. Rock, Payroll Clerk
Lois Cummins, Assistant Clerk	Elvira J. Millar, Chief Warrant Writer
Vye Bartmess, Clerk	Madge D. Hislop, Warrant Writer
Marguerite Maher, Secretary	Maxine E. Hopkins, Warrant Writer
Miriam E. Robbins, Secretary	Shirley Johnson, Warrant Writer
Rose Stanton, Chief Machine Operator	Martha Hamilton, Warrant Writer
Hilma Peterson, Machine Operator	Owen Youngkin, Property Clerk

* Above personnel status as of October 21, 1948.



DUTIES OF STATE AUDITOR

To "superintend the fiscal affairs of the state"—to keep accounting controls on all revenues and expenditures (being responsible for the general accounting of all state business) . . . check all collections deposited into the State Treasury . . . pre-audit all vouchers before issuing the warrants . . . disbursing of all warrants . . . post-audit revenue collections and expenditures in all departments and institutions (excluding educational institutions) . . . supervise county and municipal accounting and auditing procedures . . . member of the various boards such as: Secretary to the State Board of Examiners; State Land Board; Forestry Board; Board of Canvassers; Advisory Board of Purchasing Agent; and Board of Trustees under the newly-enacted Teachers' Retirement System . . . to report to the people through the governor and legislature upon the general cost of financing our state government relative to the sources of revenue from which the activities are financed.

OFFICE OF THE STATE AUDITOR

BOISE, IDAHO

HONORABLE C. A. ROBINS

Governor of Idaho

Dear Governor:

In compliance with Section 65-1005, Idaho Code Annotated, I submit herewith the twenty-ninth "Biennial Report," covering two fiscal years from July 1, 1946 to June 30, 1948.

The State of Idaho is in a generally strong financial condition. However, precautions must be stated in regard to the high peak of the General Fund free balance shown in this report. The first consideration is that June 30th marks the high point in collections for Income Tax, the final receipts of the Ad Valorem charges from counties and larger transfers to General Fund from liquor profits. A second consideration is that statutory transfers out of General Fund are made during the second half of each year to the Public School Income Fund for educational purposes. These transfers, which are made on September 30th and December 1st, have been increased by Legislature from \$1,512,500.00 to \$4,000,000.00 a year. The third consideration is that construction for the various state institutions has been postponed, and funds must be maintained and set aside to meet these urgent needs. Additional statutory transfers from the General Fund will be necessary in order to meet the pressing demands for construction. The above data should be carefully analyzed when a study is made of the General free fund balance at June 30, 1948.

RECOMMENDATION WITH RESPECT TO ACCOUNTING SYSTEM

1. Monthly Statement of Operations:

Monthly statement of operations (transcript of expenditures) which are furnished by the State Auditor's office should be more carefully reconciled by the various state departments and institutions each month in order to eliminate any discrepancies.

2. Encumbrances:

Periodically, unliquidated encumbrances should be cancelled where vendors are unable to make delivery at specified time. Monthly standing purchase orders should be cancelled at the beginning of each month and new ones issued. All departments submit a monthly reconciliation report of outstanding orders, being careful to list numbers of purchase orders and requisitions and the amount outstanding on each document.

3. Purchasing of Supplies and Equipment:

Purchasing of supplies and equipment must be routed through the State Purchasing Agent. The State Purchasing Agent should be consulted by the department heads regarding probable trends of prices on various classes of commodities. Emergency purchase orders should be issued only in cases where goods must be obtained immediately, and the order cannot be held up long enough to be processed through the office of the Purchasing Agent and State Auditor's office.

4. Budgeting:

A more carefully planned budgeting and financial operation by every department and institution should be contemplated so that the necessity of transferring between expenditure classification and supplemental allotments can be held at a minimum.

5. Financial Reports:

Comprehensive and informative financial reports are periodically submitted to the legislators and to the public with respect to the cost of financing our state government showing sources of revenue and expenditures.

The effectiveness of the preceding recommendations rests on the efficiency and co-operation of all departments. Details with respect to the general accounting system and procedures are set forth in the accounting handbook, a copy of which has been issued to all departments, bureaus, and institutions.

RECOMMENDATIONS

Suspense Funds; which are established to provide for deposit of funds where the correct distribution cannot be immediately determined; and to prevent departments from holding checks and sums of money in their offices; are being abused and used as operating funds. They are also being used as catch-all for funds which could be definitely classified and deposited to their correct fund.

The Land Commissioner's Suspense Fund is being used as an operating account for Scaling operations. This should be corrected by establishing a special operating fund entitled: "Land Commissioner's Scaling Fund." Legislation should be passed changing present laws regarding scaling operations so that current practice would be covered by statute.

Lava Hot Springs Suspense Fund was created years ago to take care of contributions for polio treatments. This fund has not been used for seven or eight years and some disposal should be made of the money which is lying idle.

Small Loan Expense Fund was created when it was not known where such funds should be deposited. Then when it was ruled that the funds should be kept in a special fund, they were left in this suspense fund and it was used as an operating account. It is recommended that these funds be combined with the Banking and Investment Administration Funds and appropriation made to operate them under one unit.

Miscellaneous Restricted Revenue Funds:

The Electrical Contractor's Account, created as an earmarked account in the General Fund by Chapter 251, 1947 Session Laws, should be amended to create a Miscellaneous Special Fund, because of the type of Restricted revenue and use of the fund.

Idle Monies in Excess of Current Needs:

Several Miscellaneous Restricted Revenue Funds are building up to large amounts far in excess of anticipated needs.

ent
ral
for

Liquor Law Enforcement Fund: Provision should be made for the transfer at the end of each fiscal year of any monies in excess of the current year's allotments and outstanding orders to the General Fund.

Income Tax Refund Fund: Provision should be made to transfer at the end of each fiscal year any money over and above \$50,000.00 to the General Fund.

Travel:

Travel regulations should be revised and amended to eliminate so many various per diem allowances to boards and commissions; and the variation in the allowance of actual expenses in some cases, to a restricted \$5.00 per day in other cases.

It is recommended that a flat per diem allowance be established upon a sliding scale to be based on the Position of the employ; Regular in State travel; or Out-of-State travel. The Board of Examiners should have the authority to set this scale with definitive legislative limits (for example: \$6.00 to \$10.00 per diem) and all reference to travel in previous statutes should be repealed so that all State Travelers and Boards and Commissions come under one Statute.

COMMENTS

Judges Retirement Act:

Chapter 104, 1947 Session Laws.

At the present time collections are being made to the fund as follows:

The Supreme Court collects and deposits fees and Supreme Court Judges' Contributions.
County Auditors transmit District Court fees to the State Auditor.

The State Auditor withholds the District Court Judges' Contributions.

The above act does not designate any department to accumulate and account for the money deposited to the Judges' Retirement Fund, nor does it designate who will administer the Act.

An amendment to clarify the administration of this fund is desirable as it is anticipated that one or more of the present Judges will retire during the coming year.

Inventory of State Property:

A complete inventory of all State property is now ready and will be made perpetual. This will necessitate the co-operation of all State departments. I am sure they will assist us in this effort.

CONCLUSION

I want to thank a very loyal crew for the success attained in carrying on our work for the past two years. We believe we have done very well and will faithfully continue our job. Elective officers, Commissioners, Directors and personnel of all departments have been co-operative.

Respectfully submitted



State Auditor.

T A B L E O F C O N T E N T S

SPECIAL EXHIBIT	Summary showing Detail of Revenue and Non-Revenue Receipts collected 7/1/46 to 6/30/48.
EXHIBIT A	Summary Balance Sheet, All Funds.
SCHEDULE A- 1	Statement of Cash, Liabilities and Fund Balances of Miscellaneous Restricted Revenue Funds, Bond Interest and Redemption Funds, and Construction Funds.
SCHEDULE A- 2	Statement of Cash, Liabilities and Fund Balances—Non-Operating & Employment Security Funds.
EXHIBIT B	Analysis of Changes in Fund Balances, All Funds.
SCHEDULE B- 1	Statement of Changes in Miscellaneous Restricted Revenue, Bond Interest and Redemption, and Construction Funds.
SCHEDULE B- 2	Statement of Changes—Non-Operating and Employment Security Funds.
EXHIBIT C	Summary Statement of Revenues and Expenditures—All Funds.
SCHEDULE C- 1	Analysis of Operation—Liquor Fund.
SCHEDULE C- 2	Analysis of Operation—State Insurance Fund.
EXHIBIT D	Statement of Revenues and Collections—All Funds.
EXHIBIT E	Statement of Expenditures—Operating Funds, Twenty-Four Months' Period.
SCHEDULE E- 1	Analysis of Operations—General Government.
SCHEDULE E- 2	Analysis of Operations—Agriculture and Animal Industry.
SCHEDULE E- 3	Analysis of Operations—Business Regulation.
SCHEDULE E- 4	Analysis of Operations—Conservation and Development.
SCHEDULE E- 5	Analysis of Operations—Correction (Adult).
SCHEDULE E- 6	Analysis of Operations—Education.
SCHEDULE E- 7	Analysis of Operations—Health.
SCHEDULE E- 8	Analysis of Operations—Public Welfare.
SCHEDULE E- 9	Analysis of Operations—Public Works and Highways.
SCHEDULE E-10	Analysis of Operations—Public Lands and Investments.
SCHEDULE E-11	Analysis of Operations—Protection of Persons and Property.
SCHEDULE E-12	Analysis of Operations—Tax Administration.
SCHEDULE E-13	Analysis of Operations—Miscellaneous Governmental Activities.
SCHEDULE E-14	Analysis of Operations—Miscellaneous Claims and Awards.
SCHEDULE E-15	Analysis of Operations—Debt Service and Redemptions.
SCHEDULE E-16	Analysis of Operations—Construction Projects.
SCHEDULE E-17	Analysis of Operations—Support of Non-Governmental Agencies.
EXHIBIT F	Balance Sheet, Showing Conditions at June 30, 1948 with respect to Budgetary Estimates and Authorizations for the Two Year Period ending June 30, 1949.
EXHIBIT F-1	Summary Analysis of Appropriations—General Fund.
EXHIBIT G	Analysis of Bond Indebtedness of the State, Showing Changes and Outstanding Obligations.
EXHIBIT H	Analysis of Taxes Due from Counties Under Levies for Years 1945, 1946 and 1947.

A FEW FINANCIAL COMMENTS

The twenty-four months' operations for all funds resulted in a free balance of \$23,192,085.65 (exclusive of Unemployment Compensation Trust Account on deposit with the United States Treasurer), an increase of \$7,991,814.74 since July 1, 1946. The following tabulation shows the Free Fund Balances as of June 30, 1948.

	STATEMENT REFERENCE	FREE FUND BALANCE
General Fund	Exhibit A	\$10,046,835.16
Restricted Revenue Funds (including Bond Interest and Redemption Funds)	Schedule A-1	2,218,010.02
Permanent Building Fund (Fund No. 2)	Exhibit A	3,933,489.33
Public Health Trust	Exhibit A	32,661.11
Co-operative Emergency Revenue	Exhibit A	134,475.88
Highway Fund	Exhibit A	1,371,802.42
Fish and Game Fund	Exhibit A	692,669.17
TOTAL OPERATING FUNDS		\$18,429,943.09
State Enterprise Funds:		
State Liquor Fund	Exhibit A	299,083.92
State Insurance Fund	Exhibit A	422,629.98
Non-Operating Funds	Exhibit A	4,040,428.66
TOTAL ALL FUNDS		\$23,192,085.65

The free balance is the Auditor's cash balance less encumbered commitments for services or supplies submitted by purchase orders or miscellaneous encumbrance requisitions. During the two-year period, the General Fund resulted in a free balance of \$10,046,835.16, an increase of \$2,656,940.09. This increase in free balance is merely an excess of revenue above expenditures, which is primarily attributable to wartime monies in circulation, and is apparent in the Special Exhibit of this report showing the high income tax collections. The Special Funds reflected a free balance of \$13,145,250.49, an increase in the amount of \$5,334,874.65 since June 30, 1946.

Special Exhibit shows by classification the revenue and non-revenue receipts collected during the twenty-four months' period. The receipts under the classification of "Miscellaneous Sales," consists largely of liquor profit distributions to the General Fund in the amount of \$2,600,000.00. The cigarette tax which was enacted by the Twenty-Eighth Regular Legislative Session has benefited the General Fund in the amount of \$2,598,144.57. The General Fund has received \$574,628.28 from the Punch Board Tax, \$577,736.44 from the Slot Machine License Act, \$462,330.00 from the Retail Sale of Liquor Act. These new sources of revenue were enacted by the Twenty-Ninth Legislative Session.

Exhibit "A" is a summary balance sheet of all funds, showing total assets, liabilities, reserves, and free balances for the twenty-four months' period. In this Exhibit, "Ending Outstanding Orders" in the General Fund includes orders outstanding for the Bureau of Supplies amounting to \$3,983.67, 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.

Exhibit "B" presents a summary analysis of changes in all fund balances and is supplemented by Schedules "B-1" and "B-2" which set forth the changes in the individual miscellaneous restricted revenue funds and non-operating fund balances for the twenty-four months' period. The item "Provisions for

"Rotary Funds" represents the difference between Rotary Funds open and closed. In this Exhibit the Bureau of Supplies receipts in the amount of \$5,428.04 are excluded, while they are shown as "Receipts Collected" in the Special Exhibits "C" and "D."

The following tabulation shows the Legislative Grants transferred from the General Fund to the various Special Funds for the twenty-four months' period:

TRANSFERRED TO	Authorized Legislative Grants	Amount Transferred	Balance to be Transferred
Public Assistance	\$12,139,419.72	\$ 7,864,807.72	\$ 4,274,612.00
Public School Income	9,512,500.00	5,512,500.00	4,000,000.00
Permanent Building Fund	4,163,893.92	4,163,893.92	-----
Teachers' Retirement	272,148.00	272,148.00	-----
School District Reorganization	75,000.00	75,000.00	-----
Fish and Game Fund	28,000.00	28,000.00	-----
Judges' Retirement Fund	25,000.00	25,000.00	-----
Other			
Brand Inspection		3,623.15	3,623.15
TOTAL	\$26,219,584.79	\$17,944,972.79	\$ 8,274,612.00

Exhibit "C" presents a summary of receipts and expenditures for all funds according to statutory classification. Under the Co-operative Emergency Revenue Fund the total receipts for Public Assistance amounted to \$7,027,058.65. Included in this amount is the Matched Funds and Contributions in the amount of \$6,939,532.56. During the twenty-four months' period there was transferred to the Co-operative Emergency Revenue Fund from the General Fund, \$7,864,807.72 for Public Assistance.

Schedule "C-1" presents analysis of operations and fund changes in the Liquor Fund during the twenty-four months' period. The Liquor Fund is designated as a State Enterprise Fund because the operations therein are similar to those of a commercial enterprise. During the two-year operation there was a profit in the Liquor Fund of \$5,407,240.95, of which distribution was made as follows:

General Fund	\$2,600,000.00	Liquor Law Enforcement	\$124,069.66
Counties	2,600,000.00	Narcotics Research	83,171.29

Schedule "C-2" presents an analysis of operations and fund balances in the State Insurance Fund during the two-year period. The State Insurance Fund is designated as a State Enterprise Fund because the operations therein are similar to those of a commercial enterprise, although the State Insurance Fund is on a non-profit basis for the benefit of the members contributing premiums for state insurance protection.

The item "Losses and Compensation" in the amount of \$844,642.29, shown under "Payment as Agent" represents the compensation paid to workmen under the state insurance.

Exhibit "D" presents an analysis of receipts by classification and collecting agencies in all funds. Under the caption heading "Revenue to Appropriations" there is represented departmental restricted revenue receipts available for expenditure in addition to the appropriation that was made by the Legislature.

Exhibit "E" supplemented by Schelule "E-1," presents an analysis of expenditures for the General and other operating funds, classified according to the functional activities of government and the character of object of expenditures; also, analysis of General Fund Appropriation for the period from July 1, 1946 to June 30, 1948. The item "Cancelled Warrants" represents warrants outstanding for a period of two years or more. In accordance with Chapter 26, 1941 Session Laws, all warrants outstanding for a period of two years or more shall be cancelled as of July 1 of each fiscal year. Included in Schedule "E-12" is the gasoline tax refund amounting to \$2,082,732.39, as is provided in Chapter 193, Section 18 of the 1945 Session Laws.

Exhibit "F-1" presents a summary analysis of the General Fund Appropriation, showing the unencumbered appropriation balance as of June 30, 1946, the authorized appropriations and lapsed appropriations as of June 30, 1947 in the amount of \$2,968,958.10 and the unencumbered appropriation balance of \$7,384,703.67 as of June 30, 1948.

Exhibit "F" presents a balance sheet, showing conditions at June 30, 1948, with respect to budgetary estimates and authorizations for the two-year period ending June 30, 1949. The estimated revenues were based on the actual collections received during the year July 1, 1947 to June 30, 1948. The estimated expenditures were based on the original budgetary appropriations that were made in the Twenty-ninth Legislative Session.

The following is a comparative statement of the major sources and items of General Fund Revenue for the periods of July 1, 1944 to June 30, 1946 and July 1, 1946 to June 30, 1948.

SOURCE AND DESCRIPTION	July 1, 1944, to June 30, 1946	July 1, 1946, to June 30, 1948	Increase or Decrease
Taxes:			
Property Tax	\$ 2,290,292.17	\$ 3,940,240.71	\$ 1,649,948.54
Beer Revenue Tax	696,786.23	1,320,986.83	624,200.60
Income Tax	8,986,073.84	15,101,995.16	6,115,921.82
Inheritance Tax	261,123.36	397,520.39	136,397.03
Kilowatt Tax	870,452.95	1,016,816.55	145,863.60
Insurance Premium Tax	982,026.82	1,457,720.37	475,693.55
Liquor Tax	23,902.76		23,902.76*
Mine License Tax	182,833.28	227,111.15	44,277.87
Cigarette Tax	970,171.67	2,598,144.57	1,627,972.90
Express Company Tax	5,050.01	5,826.46	776.45
Malt Tax	366.70		41.28
Corporation Tax	164,758.55	190,897.49	26,138.94
Punch Board Tax		574,628.28	574,628.28
TOTAL TAXES	\$15,433,837.84	\$26,831,429.24	\$11,397,591.40
Other Revenue Collections	\$ 2,822,350.07	\$ 5,470,464.12	\$ 2,648,114.05
TOTAL REVENUE RECEIPTS	\$18,256,187.91	\$32,301,893.36	\$14,045,705.45
Non-Revenue Collections	\$ 40,552.90	\$ 177,820.06	\$ 137,267.16
GRAND TOTALS	\$18,296,740.81	\$32,479,713.42	\$14,182,972.61

* Indicates red figures.

Exhibit "G" presents analysis of bonded indebtedness of the state, showing changes in the outstanding obligations for the twenty-four months' period ending June 30, 1946. During this period the bond indebtedness has been reduced by \$49,000.00, leaving a balance of \$22,000.00, which is not callable at this time but for which funds have been reserved in the Treasury for payment when they become due. There are no General Obligation bonds outstanding.

Exhibit "H" presents analysis of taxes due from counties under levies for the year 1947.

SPECIAL EXHIBIT

Report of the State Auditor Showing Detail of Revenue and Non-Revenue Receipts Collected During the Period from July 1, 1946 to June 30, 1948

TAXES	GENERAL FUND	SPECIAL FUNDS	TOTALS
Property Tax	\$ 3,940,240.71	\$ 236,215.46	\$ 4,176,456.17
Excise and Other Taxes:			
Athletic Tax		11,043.28	11,043.28
Beer Revenue Tax	1,320,986.83	.....	1,320,986.83
Cigarette Tax	2,598,144.57	8,070.78	2,606,215.35
Contractor's License Tax		59,921.61	59,921.61
Corporation Tax	190,897.49	.....	190,897.49
Experimental Fertilizer Tax		1,878.44	1,878.44
Express Company Tax	5,826.46	.....	5,826.46
Fruit & Vegetable Advertising Tax		216,790.72	216,790.72
Gasoline Tax		19,448,398.76	19,448,398.76
Income Tax	15,101,995.16	153,031.32	15,255,026.48
Inheritance Tax	397,520.39	.....	397,520.39
Insurance Premium Tax	1,457,720.37	.....	1,457,720.37
Kilowatt Hour Tax	1,016,816.55	.....	1,016,816.55
Liquor Law Enforcement Tax		33,319.37	33,319.37
Malt Tax	41.28	.....	41.28
Mine License Tax	227,111.15	.....	227,111.15
Oleo Stamp Tax		153,034.10	153,034.10
Punch Board Tax	574,628.28	.....	574,628.28
Transportation Tax		154,953.13	154,953.13
Workmen's Compensation Tax		65,244.65	65,244.65
Commercial Feed Tonnage Tax		4.40	4.40
TOTAL TAX RECEIPTS	\$ 26,831,429.24	\$ 20,541,906.02	\$ 47,373,335.26
Licenses and Permits	\$ 1,624,834.29	\$ 3,118,757.73	\$ 4,743,592.02
Services and Fees	849,864.59	1,037,462.88	1,887,327.47
Interest and Penalties	213,716.49	1,594,509.49	1,808,225.98
Rentals	19,629.70	525,753.03	545,382.73
Fines, Forfeitures, Escheats, etc.	457.82	105,987.44	106,445.26
Miscellaneous Sales	2,737,558.37	22,670,523.85	25,408,082.22
Matched Funds and Contributions	24,402.86	26,034,202.02	26,058,604.88
TOTAL OTHER RECEIPTS	\$ 5,470,464.12	\$ 55,087,196.44	\$ 60,557,660.56
TOTAL REVENUE RECEIPTS	\$ 32,301,893.36	\$ 75,629,102.46	\$ 107,930,995.82
Non-Revenue Receipts:			
Sales of Capital Assets	\$ 1,677.50	\$ 3,214,911.59	\$ 3,216,589.09
Insurance Adjustment of Capital Assets	664.14	8,288.83	8,952.97
Trust Accounts		7,926,834.88	7,926,834.88
Refund of Erroneous Receipts & Payments	175,478.42	192,516.25	367,994.67
TOTAL NON-REVENUE RECEIPTS	\$ 177,820.06	\$ 11,342,551.55	\$ 11,520,371.61
TOTAL REVENUE & NON-REVENUE RECEIPTS	\$ 32,479,713.42	\$ 86,971,654.01	\$119,451,367.43

STATE OF IDAHO
Summary Balance Sheets—All Funds—June 30, 1948

Exhibit "A"

	General Fund	Restricted Rev. Funds (Sch. A-1)	Permanent Building Fund	Public Health Trust Funds	Co-op. Emerg. Revenue Fund	Highway Fund	Fish & Game Fund	Total Operating Funds	Liquor Fund	State Insurance Fund	Non-Operating Funds (Sch. A-2)	Total Combined Funds	
Assets:													
Cash with State Treasurer	\$11,000,774.95	\$2,418,886.44	\$3,978,639.87	\$75,180.75	\$274,710.88	\$1,956,722.78	\$771,460.38	\$20,476,376.05	\$756,321.03	\$445,857.26	\$4,686,073.54	\$26,364,627.88	
Rotary Funds—Subject to withdrawal upon authorization of Bonded Disbursing Officers	27,905.19	4,784.90				2,392.75	9,558.59	456.50	45,097.93	2,212.20	35,062.95	11,002.36	93,375.44
Inventories—Material and Supplies—Bureau of Supplies	9,843.26								9,843.26				9,843.26
Taxes Receivable from Counties (Exhibit "H")	648,924.58								648,924.58				648,924.58
TOTAL ASSETS	\$11,687,447.98	\$2,423,671.34	\$3,978,639.87	\$75,180.75	\$277,103.63	\$1,966,281.37	\$771,916.88	\$21,180,241.82	\$758,533.23	\$480,920.21	\$4,697,075.90	\$27,116,771.16	
Liabilities:													
Outstanding Regular Warrants	\$ 357,416.17	\$ 154,952.70	\$ 21.00	\$29,371.69	\$137,576.81	\$ 350,381.65	\$ 43,773.58	\$ 1,073,493.60	\$447,484.50	\$ 21,963.47	\$ 638,584.65	\$ 2,181,526.22	
Reserve for Outstanding Orders	578,030.30	45,923.72	45,129.54	13,147.95	2,658.19	234,538.71	35,017.63	954,446.04	9,752.61	1,263.81	7,060.23	972,522.69	
TOTAL LIABILITIES	\$ 935,446.47	\$ 200,876.42	\$ 45,150.54	\$42,519.64	\$140,235.00	\$ 584,920.36	\$ 78,791.21	\$ 2,027,939.64	\$457,237.11	\$ 23,227.28	\$ 645,644.88	\$ 3,154,048.91	
Fund Bals. (Including Surplus Reserve)													
Reserve for Continuing Appropriations	\$ 18,336.58	\$	\$	\$	\$	\$	\$	\$ 18,336.58	\$	\$	\$	\$ 18,336.58	
Reserve for Taxes Receivable from Counties	648,924.58								648,924.58				648,924.58
Reserve for Cash carried as Rotary Funds	27,905.19	4,784.90			2,392.75	9,558.59	456.50	45,097.93	2,212.20	35,062.95	11,002.36	93,375.44	
Reserve for Investment in Inventories for Bureau of Supplies	10,000.00								10,000.00				10,000.00
TOTAL RESERVES	\$ 705,166.35	\$ 4,784.90	\$	\$ 2,392.75	\$ 9,558.59	\$ 456.50	\$ 722,359.09	\$ 2,212.20	\$ 35,062.95	\$ 11,002.36	\$ 770,636.60		
TOTAL RESERVES AND LIABILITIES	\$ 1,640,612.82	\$ 205,661.32	\$ 45,150.54	\$42,519.64	\$142,627.75	\$ 594,478.95	\$ 79,247.71	\$ 2,750,298.73	\$459,449.31	\$ 58,290.23	\$ 656,647.24	\$ 3,924,685.51	
Free Balances (Ex. "B")	\$10,046,835.16	\$2,218,010.02	\$3,933,489.33	\$32,661.11	\$134,475.88	\$1,371,802.42	\$692,669.17	\$18,429,943.09	\$299,083.92	\$422,629.98	\$4,040,428.66	\$23,192,085.65	
TOTAL LIABILITIES, RESERVES AND FREE BALANCES	\$11,687,447.98	\$2,423,671.34	\$3,978,639.87	\$75,180.75	\$277,103.63	\$1,966,281.37	\$771,916.88	\$21,180,241.82	\$758,533.23	\$480,920.21	\$4,697,075.90	\$27,116,771.16	

EXPLANATORY NOTE: (1) Exclusive of Employment Security Trust monies with the U.S. Treasury.

Schedule A-1

STATE OF IDAHO
Statement of Cash, Liabilities and Fund Balances of Miscellaneous Restricted Revenue Funds, Bond Interest and Redemption Funds, and Construction Funds at June 30, 1948

No.	FUND NAME	ASSETS			LIABILITIES			Reserve for Rotary Funds	Fund Balance at June 30, 1948
		Cash With State Treasurer	Rotary Funds	Total Assets	Outstanding Warrants	Outstanding Orders	Total Liabilities		
Judiciary:									
14	Judges' Retirement Fund	\$ 42,036.44	\$	\$ 42,036.44	\$	\$	\$	\$	\$ 42,036.44
15	Law Library	12,246.40		12,246.40	113.50		113.50		12,132.90
Agriculture:									
20	Weights and Measures Inspection	1,281.72		1,281.72	126.31	52.30	178.61		1,103.11
21	Agriculture Inspection	290,850.09		290,850.09	8,952.87	1,298.80	10,251.67		280,598.42
22	Bee Inspection	3,531.87		3,531.87					3,531.87
27	Predatory Animal Fund	34,136.72		34,136.72	2,274.45	1,146.16	3,420.61		30,716.11
28	Sheep Inspection Fund	27,789.82		27,789.82	751.20	39.29	790.49		26,999.83
29	Experimental Fertilizer Fund	15,110.77		15,110.77	184.28		184.28		14,926.49
31	Idaho Advertising and Development Fund	12,049.82	840.93	12,890.75	865.53	7.30	872.83	840.93	11,176.99
33	Livestock Disease Control	77,991.17		77,991.17	3,059.59	7,769.93	10,829.52		67,161.65
34	Dairy Inspection	5,331.56		5,331.56	2,328.76	206.21	2,534.97		2,796.59
Business Regulation:									
40	Banking and Investment Administration	34,118.09		34,118.09	920.26	130.01	1,505.27		33,067.82
41	Occupational License Fund	42,531.37		42,531.37	2,440.11	228.74	2,668.85		39,862.52
42	Industrial Administration Fund	156,160.06	720.00	156,880.06	2,405.00	28.50	2,433.50	720.00	153,726.56
43	Industrial Special Indemnity Fund	74,649.36		74,649.36	169.44		169.44		74,479.92
44	Special Real Estate Fund	10,688.68		10,688.68	209.95	210.30	420.25		10,268.43
46	Athletic Fund	11,024.74		11,024.74	130.40	177.85	308.25		10,716.49
47	Bar Commission	5,913.69		5,913.69	277.29	35.15	312.44		5,601.25
48	Aeronautics Fund	150,074.21		150,074.21	3,995.48		3,995.48		146,078.73
49	Pharmacy Fund	2,254.25		2,254.25	1,392.40		1,392.40		861.85
50	Professional Engineers	8,375.70		8,375.70	367.65	6.55	374.20		8,001.50
51	Public Works—Contractor's License Fund	8,804.65		8,804.65	439.55		439.55		8,365.10
52	Brand Inspection Fund	56,912.29		56,912.29	7,662.67	689.04	8,351.71		48,560.58
Conservation, Recreation and Development:									
60	Game Warden's Predatory Animal Fund	54,795.90		54,795.90	4,863.12		4,863.12		49,932.78
61	Wildlife Restoration Project	38,599.75		38,599.75	2,025.62	3,254.55	5,280.17		33,319.58
62	Carey Act Fund	4,382.38							

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 June 30, 1948

No.	FUND NAME	ASSETS			LIABILITIES			Reserve for Rotary Funds	Fund Balance at June 30, 1948
		Cash With State Treasurer	Rotary Funds	Total Assets	Outstanding Warrants	Outstanding Orders	Total Liabilities		
<i>Education:</i>									
73	School District Reorganization Fund	46,536.89	400.00	46,936.89	1,488.76	57.80	1,546.56	400.00	44,990.33
76	Southern Idaho College of Education	17,737.07		17,737.07	10,728.64	257.29	10,985.93		6,751.14
77	Deaf and Blind School Income	3,794.14		3,974.14	1,007.00		1,007.00		2,787.14
78	Industrial Training School	13,195.44		13,195.44	4,000.00	1,270.80	5,270.80		7,924.64
79	Northern Idaho College of Education	14,922.76		14,922.76	1,541.69	3,387.72	4,929.41		9,998.35
80	Idaho State College Income	14,689.95		14,689.95		.90	.90		14,689.05
114	Narcotic Research	92,875.48		92,875.48	494.80	5.43	500.23		92,375.25
<i>Public Welfare:</i>									
91	State Hospital North Income	11,925.30		11,925.30	218.50	128.00	346.50		11,578.80
92	State Hospital South Income	8,131.56		8,131.56	96.00	4,029.57	4,125.57		4,005.99
93	Soldiers' Home Income	12,492.51		12,492.51	597.48	2,282.46	2,879.94		9,612.57
94	Soldiers' Home Federal Aid	11,605.76		11,605.76					11,605.76
<i>Public Lands and Investments:</i>									
100	Farm Mortgage Fund	15,020.00		15,020.00		36.62	36.62		14,983.38
101	Land Assessment and Water Maintenance	.95		.95					.95
102	Foresters' Special Fund	29,539.01	2,500.00	32,039.01	947.74		947.74	2,500.00	28,591.27
103	Forest Protection Trust Fund	14,466.21		14,466.21	394.55		394.55		14,071.66
104	U.S. Clark-McNary Fund	68,883.20		68,883.20	1,355.00		1,355.00		67,528.20
105	Forest, Range Prot. "Keep Idaho Green"	2,400.00		2,400.00	2,110.50		2,110.50		289.50
<i>Protection of Persons and Property:</i>									
106	Adjutant General's Contingent Fund	270.07		270.07					270.07
<i>Tax Administration:</i>									
109	Cigarette Tax Redemption Fund	1,960.91		1,960.91					1,960.91
110	Motor Vehicle Fund	302,031.50	323.97	302,355.47	32,028.25	16,729.63	48,757.88	323.97	253,273.62
111	Income Tax Refund	120,925.62		120,925.62	2,212.19		2,212.19		118,713.43
112	Motor Fuels Refund	143,871.10		143,871.10	43,037.76		43,037.76		100,833.34
113	Liquor Law Enforcement	158,421.86		158,421.86	3,952.03	445.77	4,397.80		154,024.06
<i>Miscellaneous Governmental Activities:</i>									
115	Lava Hot Springs Foundation	22,643.17		22,643.17	2,425.32	1,056.69	3,482.01		19,161.16
TOTAL MISC. RESTRICTED REVENUE FUNDS		\$ 2,320,023.54	\$ 4,784.90	\$ 2,324,808.44	\$ 154,618.80	\$ 45,922.07	\$ 200,540.87	\$ 4,784.90	\$ 2,119,482.67
<i>Bond Interest and Redemption Funds</i>									
128	1947 Idaho Code Fund	\$ 35,558.04	\$	\$ 35,558.04	\$ 333.90	\$ 1.65	\$ 335.55	\$	\$ 35,222.49
129	1943 Idaho Code Redemption Fund	37,666.65		37,666.65					37,666.65
130	General Interest and Sinking Fund	25,638.21		25,638.21					25,638.21
TOTAL BOND INTEREST AND REDEMPTION FUNDS		\$ 98,862.90	\$	\$ 98,862.90	\$ 333.90	\$ 1.65	\$ 335.55	\$	\$ 98,527.35
GRAND TOTALS		\$ 2,418,886.44	\$ 4,784.90	\$ 2,423,671.34	\$ 154,952.70	\$ 45,923.72	\$ 200,876.42	\$ 4,784.90	\$ 2,218,010.02

STATE OF IDAHO

Schedule A-2

Statement of Cash, Liabilities and Fund Balances for Non-Operating and Employment Security Funds at June 30, 1948

No.	FUND NAME	ASSETS			LIABILITIES			Reserve For Rotary Funds	Fund Balance at June 30, 1948
		Cash With State Treasurer	Rotary Funds	Total Assets	Outstanding Warrants	Outstanding Orders	Total Liabilities		
<i>Suspense Funds:</i>									
145	Penitentiary License Mfg., Constr. & Imp. Suspense	\$ 3,850.28	\$	\$ 3,850.28	\$	\$	\$	\$	\$ 3,850.28
146	Bureau of Insurance	57,421.00		57,421.00					57,421.00
147	Escheat Suspense	42,177.97		42,177.97					42,177.97
149	Fish and Game Beaver Suspense	1,563.67		1,563.67	1,473.12		1,473.12		90.55
150	Highway Suspense Fund	301,773.78		301,773.78	1,773.78		1,773.78		300,000.00
151	Land Commissioners' Suspense	108,730.00		108,730.00	1,727.10	23.80	1,750.90		106,979.10
152	Lava Hot Springs Foundation	2,732.04		2,732.04					2,732.04
153	Liquor Control Distribution	500,000.00		500,000.00	500,000.00		500,000.00		
154	Reclamation Suspense	6,205.00		6,205.00					6,205.00
155	National Guard Welfare	13,371.71		13,371.71					13,371.71
156	Soldiers' Home Suspense	20.92		20.92					20.92
158	Treasurer's Suspense	145,946.60		145,946.60					145,946.60
159	Treasurer's Cancelled Checks	293.13		293.13					293.13
161	Cooperative Forest Insect & Pest Control	2,200.54		2,200.54	31.85		31.85		2,168.69
162	Small Loan Company Suspense	18,698.07		18,698.07	304.10		304.10		18,393.97
TOTAL SUSPENSE FUNDS		\$ 1,204,984.71	\$	\$ 1,204,984.71	\$ 505,309.95	\$ 23.80	\$ 505,333.75	\$	\$ 699,650.96
<i>Trust and Agency Funds:</i>									
163	Community Health Program	\$ 953.16	\$	\$ 953.16	\$ 354.49	\$	\$ 354.49	\$	\$ 598.67
164	Highway Post War Fund	1,213,796.21		1,213,796.21					1,213,796.21
165	Asylum and Sanitarium Fund								
166	State Bank Trust Fund	27,196.51		27,196.51					27,196.51
170	State School and Colony—Endowment Fund	1,750.00		1,750.00					1,750.00
171	State School and Colony—Income Trust	389.40		389.40					389.40
172	Public School Income	406,898.62		406,898.62	49.46		49.46		406,849.16
173	University of Idaho Income	12,815.10		12,815.10	874.91		874.91		11,940.19
174	Agricultural College Income	11,964.21		11,964.21	5,525.60		5,252.60		6,438.61
175	School of Science Income	15,938.22		15,938.22</					

STATE OF IDAHO

Schedule A-2 (Continued)

Statement of Cash, Liabilities and Fund Balances for Non-Operating and Employment Security Funds at June 30, 1948

No.	FUND NAME	ASSETS			LIABILITIES			Reserve For Rotary Funds	Fund Balance at June 30, 1948
		Cash With State Treasurer	Rotary Funds	Total Assets	Outstanding Warrants	Outstanding Orders	Total Liabilities		
<i>Endowment Funds:</i>									
190	Agricultural College	\$ 36,118.43	\$.....	\$ 36,118.43	\$.....	\$.....	\$.....	\$.....	\$ 36,118.43
191	Charitable Institutions	16,164.01	.....	16,164.01	.....	.....	.....	.....	16,164.01
192	Normal School	155,281.41	.....	155,281.41	.....	.....	.....	.....	155,281.41
193	Penitentiary	24,181.31	.....	24,181.31	.....	.....	.....	.....	24,181.31
194	Public Building	28,464.64	.....	28,464.64	.....	.....	.....	.....	28,464.64
195	Public School	775,658.46	.....	775,658.46	.....	.....	.....	.....	775,658.46
196	School of Science	10,981.61	.....	10,981.61	.....	.....	.....	.....	10,981.61
197	State Hospital South	11,842.42	.....	11,842.42	.....	.....	.....	.....	11,842.42
198	University of Idaho	39,812.55	.....	39,812.55	.....	.....	.....	.....	39,812.55
TOTAL ENDOWMENT FUNDS		\$1,098,504.84	\$.....	\$1,098,504.84	\$.....	\$.....	\$.....	\$.....	\$1,098,504.84
<i>Employment Security Agency Funds:</i>									
140	Employment Security Agency—Administration.....	\$ 58,426.85	\$.....	\$ 58,426.85	\$ 28,649.30	\$.....	\$ 28,649.30	\$.....	\$ 29,777.55
141	Employment Security Agency—Trust Fund.....	1,159.88	.....	1,159.88	1,222.43	.....	1,222.43	.....	62.55*
142	Employment Security Agency—Benefit Fund.....	89,791.12	.....	89,791.12	21,415.00	.....	21,415.00	.....	68,376.12
144	Employment Security Adm. and Reimb. Fund	10,947.30	.....	10,947.30	.....	.....	.....	.....	10,947.30
TOTAL EMPLOYMENT SECURITY AGENCY FUNDS.....		\$ 160,325.15	\$.....	\$ 160,325.15	\$ 51,286.73	\$.....	\$ 51,286.73	\$.....	\$ 109,038.42
GRAND TOTAL—ALL FUNDS.....		\$4,686,073.54	\$ 10,000.00	\$4,696,073.54	\$ 638,584.65	\$ 7,060.23	\$ 645,644.88	\$ 10,000.00	\$4,040,428.66

* Indicates red figures.

Exhibit B

STATE
Analysis of Changes in Fund Balances—All Funds During

UNEXPENDED FUND BALANCES	General Fund	Restricted Rev. Funds (Sch. B-1)	Permanent Building Fund	Public Health Trust Fund
<i>July 1, 1946 (Free Balances).....</i>	\$ 7,389,895.07	\$ 1,751,774.08	\$.....	\$ 84,563.77
Beginning Outstanding Orders, 7/1/46	225,381.38	82,078.75	.....	3,034.14
Cancelled Warrants Prior Biennium	671.21	1,437.96	.....	454.40
Less: Expenditures (1945-47)	18,477.71	352.12	.....	.....
 Fund Balance at 7/1/46 as Adjusted	 \$ 7,597,469.95	 \$ 1,834,938.67	 \$.....	 \$ 88,052.31
 <i>Additions:</i>				
Receipts and Collections	\$32,474,285.38	\$ 6,829,663.15	\$.....	\$ 810,386.11
Transfers from Other Funds	131,002.52	790,305.59	4,163,893.92	.....
Res. frm. Cont. Approp.	1,780.50	.....	.....	.....
 TOTAL CURRENT ADDITIONS	 \$32,607,068.40	 \$ 7,619,968.74	 \$ 4,163,893.92	 \$ 810,386.11
 <i>Deductions:</i>				
Inter-Fund Service Charges	\$ 169,539.52	56,228.69	\$ 77.46	\$ 29,700.10
Inter-Fund Service Credits	185,743.70*	47,126.66*	.....	11,985.78*
Expenditures (Drafts and Warrants)	11,645,237.91	5,858,468.90	185,197.59	834,915.04
 Sub-Total Deductions	 \$11,629,033.73	 \$ 5,867,570.93	 \$ 185,275.05	 \$ 852,629.36
 Ending Outstanding Orders	 \$ 574,046.63	 \$ 45,923.72	 \$ 45,129.54	 \$ 13,147.95
Provisions for Rotary Funds	9,650.04	1,461.70	.....	.....
Transfers to Other Funds	3,623.15	1,321,941.04	.....	.....
Legislative Grants to Other Funds	17,941,349.64	.....	.....	.....
 Sub-Total Deductions	 \$18,528,669.46	 \$ 1,369,326.46	 \$ 45,129.54	 \$ 13,147.95
 TOTAL CURRENT DEDUCTIONS	 \$30,157,703.19	 \$ 7,236,897.39	 \$ 230,404.59	 \$ 865,777.31
 NET CURRENT INCREASE OR DECREASE.....	 \$ 2,449,365.21	 \$ 383,071.35	 \$ 3,933,489.33	 \$ 55,391.20*
 FREE FUND BALANCE AT JUNE 30, 1948.....	 \$10,046,835.16	 \$ 2,218,010.02	 \$ 3,933,489.33	 \$ 32,661.11

OF IDAHO
the Twenty-Four Months Period Ending June 30, 1948

Cooperative Emerg. Rev. Fund	Highway Fund	Fish and Game Fund	TOTAL OPERATING FUNDS	Liquor Fund	State Insurance Fund	Non-Operating Funds (Sch. B-2)	TOTAL COMBINED FUNDS
\$ 118,487.39	\$ 1,131,840.42	\$ 506,762.28	\$10,983,323.01	\$ 1,043,319.45	\$ 271,663.62	\$ 2,901,964.83	\$ 15,200,270.91
3,398.14	596,755.64	35,869.79	946,512.84	4,856.51	624.15	25.00	952,018.50
1,862.00	92.70	38.10	4,551.37	295.21	.....	6.40	4,852.98
.....	141.08	6,518.85	25,489.76	742.48	50.70	.....	26,282.94
 \$ 123,742.53	 \$ 1,728,547.68	 \$ 536,146.32	 \$11,908,897.46	 \$ 1,047,728.69	 \$ 272,237.07	 \$ 2,901,996.23	 \$ 16,130,859.45
 \$ 7,027,058.65	 \$22,835,662.19	 \$ 1,801,571.10	 \$71,778,626.58	 \$22,666,200.97	 \$ 1,507,167.03	 \$23,493,944.81	 \$119,445,939.39
7,864,807.72	1,146,467.48	42,000.00	14,138,477.23	.....	182.03	13,895,555.87	28,034,215.13
.....	.....	.....	1,780.50	.....	.....	.....	1,780.50
 \$14,891,866.37	 \$23,982,129.67	 \$ 1,843,571.10	 \$85,918,884.31	 \$22,666,200.97	 \$1,507,349.06	 \$37,389,500.68	 \$147,481,935.02
 \$ 7,665.10	 \$ 16,851.69	 \$ 19,469.40	 \$ 299,531.96	 \$ 6,059.74	 \$ 5,813.38	 \$ 530,219.47	 \$ 841,624.55
16,222.72*	54,902.60*	6,891.05*	322,872.51*	500,002.50*	253.98*	18,495.56*	841,624.55*
14,887,032.45	21,346,237.67	1,398,952.27	56,156,041.83	18,497,795.34	1,338,775.74	35,412,698.46	111,405,311.37
 \$14,878,474.83	 \$21,308,186.76	 \$ 1,411,530.62	 \$56,132,701.28	 \$18,003,852.58	 \$1,344,335.14	 \$35,924,422.37	 \$111,405,311.37
 \$ 2,658.19	 \$ 234,538.71	 \$ 35,017.63	 \$ 950,462.37	 \$ 9,752.61	 \$ 1,263.81	 \$ 7,060.23	 \$ 968,539.02
.....	2,473.82	.....	13,585.56	.40*	759.58*	.25*	12,825.33
.....	2,793,675.64	240,500.00	4,359,739.83	5,401,240.95	12,116.78	319,585.90	10,092,683.46
.....	.....	.....	17,941,349.64	.....	.....	.....	17,941,349.64
 \$ 2,658.19	 \$ 3,030,688.17	 \$ 275,517.63	 \$23,265,137.40	 \$ 5,410,993.16	 \$ 12,621.01	 \$ 326,645.88	 \$ 29,015,397.45
 \$14,881,133.02	 \$24,338,874.93	 \$ 1,687,048.25	 \$79,397,838.68	 \$23,414,845.74	 \$ 1,356,956.15	 \$36,251,068.25	 \$140,420,708.82
 \$ 10,733.35	 \$ 356,745.26*	 \$ 156,522.85	 \$ 6,521,045.63	 \$ 748,644.77*	 \$ 150,392.91	 \$ 1,138,432.43	 \$ 7,061,226.20
 \$ 134,475.88	 \$ 1,371,802.42	 \$ 692,669.17	 \$18,429,943.09	 \$ 299,083.92	 \$ 422,629.98	 \$ 4,040,428.66	 \$ 23,192,085.65

* Indicates red figures.

STATE OF IDAHO

Statement of Changes in Miscellaneous Restricted Revenue, Bond Interest and Redemption and Construction Funds at June 30, 1948

Schedule B-1

No.	FUND NAME	Fund Balances at July 1, 1946	FUND ADDITIONS			FUND DEDUCTIONS			Fund Balances at June 30, 1948
			Receipts	Transfers	TOTALS	Expenditures	Outstanding Orders	Transfers	
<i>Judiciary:</i>									
14	Judges Retirement Fund.....	\$ 17,036.44	\$ 25,000.00	\$ 42,036.44	\$ 22,499.90	\$.....	\$.....	\$.....	\$ 42,036.44
15	Law Library	6,484.45	16,015.45	.....	.....	10,367.00	.....	.....	12,132.90
TOTAL JUDICIARY		\$ 6,484.45	\$ 33,051.89	\$ 25,000.00	\$ 64,536.34	\$ 10,367.00	\$.....	\$.....	\$ 54,169.34
<i>Agriculture:</i>									
20	Weights and Measures Inspection	\$ 165.34	\$ 16,143.06	\$.....	\$ 16,308.40	\$ 15,152.99	\$ 52.30	\$.....	\$ 1,103.11
21	Agriculture Inspection Fund	223,909.97	717,694.56	.....	941,604.53	659,707.31	1,298.80	.....	280,598.42
22	Bee Inspection	3,726.50	3,371.80	.....	7,098.30	3,566.43	.....	.....	3,531.87
27	Predatory Animal Fund	46,247.36	80,274.13	.....	126,521.49	94,659.22	1,146.16	.....	30,716.11
28	Sheep Inspection Fund	33,381.16	13,858.90	.....	47,240.06	20,201.44	39.29	.....	26,999.33
29	Experimental Fertilizer Fund	7,781.62	9,883.60	.....	17,665.22	2,738.73	.....	.....	14,926.49
31	Idaho Advertising and Development	35,347.32	217,090.66	2,029.60	254,467.58	241,283.29	7.30	2,000.00	11,176.99
33	Livestock Disease Control	74,884.55	86,278.61	.....	161,163.16	86,231.58	7,769.93	.....	67,161.65
34	Dairy Inspection Fund	9,857.86	68,197.39	.....	78,055.25	75,052.45	206.21	.....	2,796.59
52	Brand Inspection Fund	14,587.23	182,587.78	3,623.15	200,798.16	151,548.54	689.04	.....	48,560.58
TOTAL AGRICULTURE		\$ 449,888.91	\$ 1,395,380.49	\$ 5,652.75	\$ 1,850,922.15	\$ 1,350,141.98	\$ 11,209.03	\$ 2,000.00	\$ 487,571.14
<i>Business Regulation:</i>									
40	Banking and Investment Administration	\$ 24,435.69	\$ 30,615.86	\$.....	\$ 55,051.55	\$ 21,853.72	\$ 130.01	.....	\$ 33,067.82
41	Occupational License Fund	14,133.02	67,966.00	.....	82,099.02	42,007.76	228.74	.....	39,862.52
42	Industrial Administration Fund	124,861.43	80,214.38	13,116.78	218,192.59	63,437.53	28.50	1,000.00	153,726.56
43	Industrial Special Indemnity Fund	62,794.67	15,160.62	.....	77,955.29	3,475.37	.....	.....	74,479.92
44	Special Real Estate Fund .....	.....	16,080.00	.....	16,080.00	5,601.27	210.30	.....	10,268.43
45	Employment Service	15,101.08	.....	.....	15,101.08	.....	.....	15,101.08	.....
46	Athletic Fund	4,767.23	12,451.98	.....	17,219.21	6,324.87	177.85	.....	10,716.49
47	Bar Commission Fund	5,063.49	10,575.00	.....	15,638.49	10,002.09	35.15	.....	5,601.25
48	Aeronautics Fund	58,638.19	128,632.46	.....	187,270.65	41,191.92	.....	.....	146,078.73
49	Pharmacy Fund	851.50	18,426.00	.....	19,277.50	18,415.65	.....	.....	861.85
50	Professional Engineers	7,062.95	6,159.00	.....	13,221.95	5,213.90	6.55	.....	8,001.50
51	Public Works—Contractors License Fund	5,872.44	16,818.66	.....	22,691.10	9,015.80	.....	5,310.20	8,365.10
TOTAL BUSINESS REGULATION		\$ 323,581.69	\$ 403,099.96	\$ 13,116.78	\$ 739,798.43	\$ 226,539.88	\$ 817.10	\$ 21,411.28	\$ 491,030.17
<i>Conservation, Recreation and Development:</i>									
60	Game Warden's Predatory Animal Fund	\$ 12,861.08	\$ 363.65	\$ 140,500.00	\$ 153,724.73	\$ 103,791.95	\$.....	\$.....	\$ 49,932.78
61	Wildlife Restoration Project Fund	8,394.47	99,891.12	100,000.00	208,285.59	157,711.46	3,254.55	14,000.00	33,319.58
62	Carey Act Fund	3,880.53	524.75	.....	4,405.28	22.90	.....	.....	4,382.38
63	Heyburn Park Fund	4,988.33	4,050.00	.....	9,038.33	5,898.72	.....	3,139.61	.....
TOTAL CONSERV., REC. AND DEV.		\$ 30,124.41	\$ 104,829.52	\$ 240,500.00	\$ 375,453.93	\$ 267,425.03	\$ 3,254.55	\$ 17,139.61	\$ 87,634.74

STATE OF IDAHO

Schedule B-1 (Continued)

Statement of Changes in Miscellaneous Restricted Revenue, Bond Interest and Redemption, and Construction Funds at June 30, 1948

No.	FUND NAME	Fund Balances at July 1, 1946	FUND ADDITIONS			FUND DEDUCTIONS			Fund Balances at June 30, 1948
			Receipts	Transfers	TOTALS	Expenditures	Outstanding Orders	Transfers	
<i>Correction (Adult):</i>									
70	Penitentiary Improvement	\$ 2,251.63	\$.....	\$ 2,251.63	\$.....	\$.....	\$.....	\$.....	\$ 2,251.63
71	Penitentiary Income Fund	14,883.15	65,373.49	315.69	80,572.33	73,924.68	949.51	.....	5,698.14
72	Penitentiary Library Fund	800.77	1,017.76	.....	1,818.53	703.39	3.20	.....	1,111.94
TOTAL CORRECTION (ADULT)		\$ 17,935.55	\$ 66,391.25	\$ 315.69	\$ 84,642.49	\$ 74,628.07	\$ 952.71	\$.....	\$ 9,061.71
<i>Education:</i>									
73	School District Reorganization Fund	\$.....	\$ 11.20	\$ 75,000.00	\$ 75,011.20	\$ 29,463.07	\$ 57.80	\$ 500.00	\$ 44,990.33
75	Teachers Registration	7.79	.....	.....	7.79	.....	.....	7.79	.....
76	Southern Idaho College of Education Income.....	15,354.47	.....	47,020.33	62,374.80	55,366.37	257.29	.....	6,751.14
77	Deaf and Blind School Income.....	2,552.72	.....	4,049.42	6,602.14	3,815.00	.....	.....	2,787.14
78	Industrial Training School Income	8,070.82	.....	32,393.99	40,464.81	31,269.37	1,270.80	.....	7,924.64
79	Northern Idaho College of Education Income.....	27,109.68	.....	47,020.36	74,130.04	60,748.97	3,387.72	.....	9,998.35
80	Idaho State College Income	13,226.67	.....	32,394.03	45,620.70	30,930.75	.90	.....	14,689.05
114	Narcotics Research	32,117.53	59.37	83,171.29	115,348.19	22,967.51	5.43	.....	92,375.25
TOTAL EDUCATION		\$ 98,439.68	\$ 70.57	\$ 321,049.42	\$ 419,559.67	\$ 284,561.04	\$ 4,979.94	\$ 507.79	\$ 179,510.90
<i>Public Welfare:</i>									
91	State Hospital North Income	\$ 10,912.15	\$.....	\$ 32,394.02	\$ 43,306.17	\$ 31,599.37	\$ 128.00	\$.....	\$ 11,578.80
92	State Hospital South Income	8,057.69	45,552.54	630.48	54,240.71	46,205.15	4,029.57	.....	4,005.99
93	Soldiers' Home Income	8,080.79	.....	20,247.05	28,327.84				

STATE OF IDAHO

Schedule B-1 (Concluded)

Statement of Changes in Miscellaneous Restricted Revenue, Bond Interest and Redemption, and Construction Funds at June 30, 1948

No.	FUND NAME	Fund Balances at July 1, 1946	FUND ADDITIONS			FUND DEDUCTIONS			Fund Balances at June 30, 1948
			Receipts	Transfers	TOTALS	Expenditures	Outstanding Orders	Transfers	
<i>Tax Administration:</i>									
109	Cigarette Tax Redemption Fund	\$.....	\$ 8,070.78	\$.....	\$ 8,070.78	\$ 6,109.87	\$.....	\$.....	\$ 1,960.91
110	Motor Vehicle	276,822.74	1,135,256.18	1,500.00	1,413,578.92	773,539.99	16,729.63	370,035.68	253,273.62
111	Income Tax Refund	69,755.68	153,031.32	.....	222,787.00	104,073.57	.....	.....	118,713.43
112	Motor Fuels Refund	44,619.56	2,900,603.82	.....	2,945,223.38	2,081,590.63	.....	762,799.41	100,838.34
113	Liquor Law Enforcement	123,768.86	42,159.34	124,069.66	289,997.86	129,528.03	445.77	6,000.00	154,024.06
TOTAL TAX ADMINISTRATION		\$ 514,966.84	\$ 4,239,121.44	\$ 125,569.66	\$4,879,657.94	\$3,094,842.09	\$ 17,175.40	\$1,138,835.09	\$ 628,805.36
<i>Miscellaneous Governmental Activities:</i>									
115	Lava Hot Springs Foundation	\$ 10,410.92	\$ 66,439.74	\$.....	\$ 76,850.66	\$ 56,632.81	\$ 1,056.69	\$.....	\$ 19,161.16
116	Southern Demonstration Farm	8,908.20	219.42	.....	9,127.62	487.81	.....	8,639.81	.....
TOTAL MISCELLANEOUS GOVERNMENTAL ACT.		\$ 19,819.12	\$ 66,659.16	\$.....	\$ 85,978.28	\$ 57,120.62	\$ 1,056.69	\$ 8,639.81	\$ 19,161.16
TOTAL MISC. RESTRICTED REV. FUNDS		\$1,601,399.84	\$6,799,021.10	\$ 803,343.89	\$9,203,764.83	\$5,802,100.72	\$ 45,922.07	\$1,236,259.37	\$2,119,482.67
<i>Bond Interest and Redemption Funds:</i>									
128	1947 Idaho Code Fund	\$ 40,623.55	\$.....	.....	\$ 40,623.55	\$ 5,399.41	\$ 1.65	\$.....	\$ 35,222.49
129	Idaho Code Redemption Fund	20,649.60	30,492.05	.....	51,141.65	13,475.00	.....	.....	37,666.65
130	General Interest and Sinking Fund	25,638.21	.....	.....	25,638.21	.....	.....	.....	25,638.21
131	Public Building Interest and Sinking Fund	.09	.....	.....	.09	.....	.....	.....	.09
133	Toll Bridge Redemption Fund	37,413.83	.....	.....	37,413.83	37,281.25	.....	182.58	.....
TOTAL BOND INT. AND REDEMPTION FUND		\$ 124,325.28	\$ 30,492.05	\$.....	\$ 154,817.33	\$ 56,105.66	\$ 1.65	\$ 182.67	\$ 98,527.35
<i>Construction Funds:</i>									
120	Deaf and Blind School Construction	\$ 60.66	\$.....	.....	\$ 60.66	\$.....	\$.....	\$ 60.66	.....
124	1941 Idaho State Institution Improvement	55,785.65	100.00	.....	55,885.65	5,651.66	.....	50,233.99	.....
125	State T.B. Hospital Construction	2,496.98	50.00	.....	2,546.98	.....	.....	2,546.98	.....
126	Idaho State Institution Construction	49,784.42	.....	.....	49,784.42	2,627.05	.....	47,157.37	.....
TOTAL CONSTRUCTION FUNDS		\$ 108,127.71	\$ 150.00	\$.....	\$ 108,277.71	\$ 8,278.71	\$.....	\$ 99,999.00	.....
GRAND TOTALS		\$1,833,852.83	\$6,829,663.15	\$ 803,343.89	\$9,466,859.87	\$5,866,485.09	\$ 45,923.72	\$1,336,441.04	\$2,218,010.02

Regular Transfers \$ 790,305.59

Rotary Fund Transfers 13,038.30

\$1,321,941.04
14,500.00

TOTAL TRANSFERS \$ 803,343.89

\$1,336,441.04

STATE OF IDAHO
Statement of Fund Changes, Non-Operating and Employment Security Agency Funds at June 30, 1948

Schedule B-2

No.	FUND NAME	Fund Balances at July 1, 1946	FUND ADDITION:			FUND DEDUCTIONS			Fund Balances at June 30, 1948
			Receipts	Transfers	TOTALS	Expenditures	Outstanding Orders	Transfers	
<i>Suspense Fund:</i>									
145	Penit. Lic. & Mfg. Const. & Impr. Sus.	\$.....	\$ 3,850.28	\$.....	\$ 3,850.28	\$.....	\$.....	\$.....	\$ 3,850.28
146	Bureau of Insurance	20,608.57	95,546.12	.....	116,154.69	106.00	.....	58,627.69	57,421.00
147	Escheat Suspense	18,420.18	50,012.05	.....	68,432.23	70.00	.....	26,184.26	42,177.97
149	Fish and Game Beaver Suspense	31,657.31	236,813.74	.....	268,471.05	268,380.50	.....	.....	90.55
150	Highway Suspense	200,000.00	.....	2,786,175.64	2,986,175.64	2,686,175.64	.....	.....	300,000.00
151	Land Commissioner's Suspense	44,994.22	140,412.57	.....	185,406.79	78,403.89	23.80	.....	106,979.10
152	Lava Hot Springs Suspense	2,732.04	.....	.....	2,732.04	.....	.....	.....	2,732.04
153	Liquor Control Distribution	.....	.....	5,200,000.00	5,200,000.00	5,200,000.00	.....	.....	.....
154	Reclamation	1,380.50	4,842.00	.....	6,222.50	17.50	.....	.....	6,205.00
155	National Guard Welfare	3,931.83	9,439.88	.....	13,371.71	.....	.....	.....	13,371.71
156	Soldiers' Home	20.92	.....	.....	20.92	.....	.....	.....	20.92
157	Blister Rust Control Suspense	.....	31,863.18	.....	31,863.18	31,863.18	.....	.....	.....
158	Treasurer's Suspense	4,976.65	298,537.58	.....	303,514.23	157,567.63	.....	.....	145,946.60
159	Treasurer's Cancelled Checks	293.13	.....	.....	293.13	.....	.....	.....	293.13
160	Forester's Emergency Fire Fund	.....	6,837.89	.....	6,837.89	6,837.89	.....	.....	.....
161	Forest, Insect, Pest & Disease Suspense	.....	43,908.59	.....	43,908.59	41,739.90	.....	.....	2,168.69
162	Small Loan Company Suspense	8,719.99	12,225.00	.....	20,944.99	2,551.02	.....	.....	18,393.97
TOTAL SUSPENSE FUNDS		\$ 337,735.34	\$ 934,288.88	\$ 7,986,175.64	\$ 9,258,199.86	\$ 8,473,713.15	\$ 23.80	\$ 84,811.95	\$ 699,650.96
<i>Trust and Agency Funds:</i>									
163	Community Health Program	\$ 6,753.16	\$ 3,449.18	\$.....	\$ 10,202.34	\$ 9,603.67	\$.....	\$.....	\$ 598.67
164	Highway Post War Fund	1,199,099.29	2,739,425.12	.....	3,938,524.41	2,724,728.20	.....	3,415.51	1,213,796.21
165	Asylum and Sanitarium Fund	4,612.65	.....	.....	4,612.65	1,197.14	.....	.....	27,196.51
166	State Bank Trust Fund	27,457.39	2.01	.....	27,459.40	262.89	.....	.....	1,750.00
170	State School and Colony—End'm't Trust	1,750.00	.....	.....	1,750.00	.....	.....	.....	389.40
171	State School and Colony—Income Trust	389.40	.....	.....	389.40	.....	.....	.....	406,849.16
172	Public School Income	143,620.00	1,313,652.75	5,522,581.14	6,979,853.89	6,573,004.73	.....	.....	11,940.19
173	University of Idaho Income	15,182.23	109,078.88	4,416.03	128,677.14	116,736.95	.....	.....	6,438.61
174	Agricultural College Income	6,302.65	75,156.92						

STATE OF IDAHO

Schedule B-2 (Concluded)

Statement of Fund Changes, Non-Operating and Employment Security Agency Funds at June 30, 1948

No.	FUND NAME	Fund Balances at July 1, 1946	FUND ADDITIONS			FUND DEDUCTIONS			Fund Balances at June 30, 1948
			Receipts	Transfers	TOTALS	Expenditures	Outstanding Orders	Transfers	
<i>Federal Aid Funds:</i>									
180	National Forest Reserve	\$.....	\$ 513,958.17	\$.....	\$ 513,958.17	\$ 513,958.17	\$.....	\$.....	\$.....
181	National Defense	5,043.47	10.83	.....	5,054.30	5,054.30	.....	.....	.....
182	George Dean	61,176.40	76,388.54	9,000.00	146,564.94	133,543.64	.....	3,000.00	10,021.30
183	Vocational Education	22,846.95	76,502.23	.....	99,349.18	78,490.10	.....	.....	20,859.08
184	Vocational Rehabilitation	5,976.26	60,715.64	.....	66,691.90	60,701.06	.....	.....	5,990.84
185	Food Production—War Training	12,140.35	7,386.46	.....	19,526.81	19,325.65	.....	.....	201.16
186	School Lunch Program .....	.....	557,268.34	.....	557,268.34	551,683.74	5,473.96	.....	110.64
187	Veterans' Agricultural Training .....	.....	454,976.20	.....	454,976.20	382,752.10	.....	6,000.00	66,224.10
201	Veterans' Extension Training .....	.....	7,418.49	3,000.00	10,418.49	4,876.51	.....	3,000.00	2,541.98
202	George Barden .....	.....	126,710.10	.....	126,710.10	65,347.78	.....	.....	61,362.32
TOTAL FEDERAL AID FUNDS		\$ 107,183.43	\$ 1,881,335.00	\$ 12,000.00	\$ 2,000,518.43	\$ 1,815,733.05	\$ 5,473.96	\$ 12,000.00	\$ 167,311.42
<i>Endowment Funds:</i>									
190	Agricultural College	\$ 18,094.36	\$ 145,424.07	\$.....	\$ 163,518.43	\$ 127,400.00	\$.....	\$.....	\$ 36,118.43
191	Charitable Institutions	21,475.09	195,288.92	.....	216,764.01	200,600.00	.....	.....	16,164.01
192	Normal School	29,925.92	357,555.49	.....	387,481.41	232,200.00	.....	.....	155,281.41
193	Penitentiary	19,209.86	119,971.45	.....	139,181.31	115,000.00	.....	.....	24,181.31
194	Public Building	13,162.84	15,301.80	.....	28,464.64	.....	.....	.....	28,464.64
195	Public School	459,188.12	2,007,632.41	26,184.26	2,493,004.79	1,717,346.33	.....	.....	775,658.46
196	School of Science	121,713.00	106,268.61	.....	227,981.61	217,000.00	.....	.....	10,981.61
197	State Hospital South	18,924.42	63,918.00	.....	82,842.42	71,000.00	.....	.....	11,842.42
198	University of Idaho	31,009.76	202,302.79	.....	233,312.55	193,500.00	.....	.....	39,812.55
TOTAL ENDOWMENT FUNDS		\$ 732,703.37	\$ 3,213,663.54	\$ 26,184.26	\$ 3,972,551.17	\$ 2,874,046.33	\$.....	\$.....	\$ 1,098,504.84
TOTAL NON-OPERATING FUNDS		\$ 2,722,405.56	\$13,185,465.43	\$13,980,555.87	\$29,888,426.86	\$25,545,390.49	\$ 7,060.23	\$ 404,585.90	\$ 3,931,390.24
<i>Employment Security Agency Funds:</i>									
140	Emp. Sec. Agency—Admin.....	\$ 44,254.77	\$ 840,799.35	\$ 1,600.25	\$ 886,654.37	\$ 855,276.82	\$.....	\$ 1,600.00	\$ 29,777.55
141	Emp. Sec. Agency—Trust Funds.....	8,493.97	7,266,448.12	.....	7,274,942.09	7,275,004.64	.....	.....	62.55*
142	Emp. Sec. Agency—Ben. Funds.....	126,835.53	2,190,255.45	.....	2,317,090.98	2,248,714.86	.....	.....	68,376.12
144	Emp. Sec. Agency—Adm. and Reim.....	.....	10,976.46	.....	10,976.46	29.16	.....	.....	10,947.30
TOTAL EMPLOY. SEC. AGENCY FUNDS		\$ 179,584.27	\$10,308,479.38	\$ 1,600.25	\$10,489,663.90	\$10,379,025.48	\$.....	\$ 1,600.00	\$ 109,038.42
GRAND TOTALS		\$ 2,901,989.83	\$23,493,944.81	\$13,982,156.12	\$40,378,090.76	\$35,924,415.97	\$ 7,060.23	\$ 406,185.90	\$ 4,040,428.66

Regular Transfers

Rotary Fund Transfers

TOTAL TRANSFERS

* Indicates red figures.

Exhibit C

STATE OF

Summary Statement of Revenue and Expenditures

REVENUES	General Fund	Restricted Revenue Funds	Permanent Building Fund	Public Health Fund	Cooperative Emerg. Rev. Fund
Taxes:					
Ad Valorem	\$ 3,940,240.71	\$ 236,215.46	\$.....	\$.....	\$.....
Other Taxes	22,891,188.53	3,808,907.80	.....	.....	.....
Licenses and Permits	1,624,834.29	1,029,988.34	.....	.....	.....
Services and Fees	849,864.59	1,006,981.61	.....	.....	.....
Interest and Penalties	218,716.49	109,122.29	.....	.....	.....
Rentals	19,629.70	14,896.33	.....	.....	1,250.00
Fines, Forfeitures, and Escheats	457.82	36,484.94	.....	.....	.....
Miscellaneous Sales	2,737,558.37	5,995.15	.....	.50	1,150.00
Matched Funds and Contributions	24,402.86	133,573.45	.....	786,620.12	6,939,532.56
Non-Revenue Receipts:					
Sale Capital Assets	1,677.50	2,939.07	.....	.....	851.00
Ins. Adj. Cap. Assets	664.14	135.00	.....	.....	.....
Trust Accounts .....	.....	421,599.78	.....	.....	.....
Rfds. Ern. Rpts.	175,478.42	22,823.93	.....	23,765.49	84,275.09
TOTAL RECEIPTS	\$32,479,713.42	\$ 6,829,663.15	\$.....	\$ 810,386.11	\$ 7,027,058.65
EXPENDITURES					
<i>Maintenance and Operation:</i>					
Salaries and Wages	\$ 6,779,839.01	\$ 1,711,575.21	\$.....	\$ 447,963.01	\$ 758,189.73
Travel Expense	247,791.03	287,296.32	.....	44,575.72	43,398.63
Other Expense	3,413,528.05	1,051,523.26	.....	126,873.43	71,700.36
Capital Outlay	928,910.09	260,548.28	185,275.05	26,804.98	13,007.01
Relief and Pensions	242,582.97	.....	.....	196,700.85	13,992,179.10
Refunds	22,860.29	2,194,648.67	.....	9,711.37	.....
Purchases (Liquor) .....	.....	.....	.....	.....	.....
Purchases of Investments .....	.....	.....	.....	.....	.....
Payment as Agent	12,000.00	362,331.21	.....	.....	.....
Debt Service .....	.....	.....	.....	.....	.....
Interest on Registered Warrants .....	.....	.10	.....	.....	.....
TOTAL EXPENDITURES	\$11,647,511.44	\$ 5,867,923.05	\$ 185,275.05	\$ 852,629.36	\$14,878,474.83
EXCESS OF RECEIPTS OVER EXPENDITURES	\$20,832,201.98	\$ 961,740.10	\$ 185,275.05*	\$ 42,243.25*	\$ 7,851,416.18*
<i>Adjustment Transfer of Funds:</i>					
To Other Funds	\$17,944,972.79	\$ 1,321,941.04	\$.....	\$.....	\$.....
From Other Funds	131,002.52	790,305.59	\$ 4,163,893.92	.....	7,864,807.72

* Indicates red figures.

IDAHO

—All Funds—for the Period Ending June 30, 1948

Highway Fund	Fish and Game Fund	TOTAL OPERATING FUNDS		STATE ENTERPRISE FUNDS		Non-Operating Funds	TOTAL COMBINED FUNDS
		Amount	Percentage	Liquor Fund (Sch. C-1)	St. Ins. Fund (Sch. C-2)		
\$.....	\$.....	\$ 4,176,456.17	5.818	\$.....	\$.....	\$.....	\$ 4,176,456.17
13,757,857.64	.....	40,457,453.97	56.360	.....	.....	2,739,425.12	43,196,879.09
335,879.14	1,596,340.75	4,587,042.52	6.390	147,099.50	.....	9,450.00	4,743,592.02
14,001.27	.....	1,870,847.47	2.606	.....	.....	16,480.00	1,887,327.47
663.84	.....	323,502.62	.451	.....	151,380.39	1,333,342.97	1,808,225.98
12,742.04	8,432.96	56,951.03	.079	.....	.....	488,431.70	545,382.73
55.00	68,602.30	105,600.06	.146	.....	.....	845.20	106,445.26
47,588.82	113,063.31	2,905,356.15	4.047	22,502,723.07	.....	3.00	25,408,082.22
5,901,618.93	.....	18,785,747.92	19.205	.....	.....	12,272,856.96	26,058,604.88
22,760.63	1,596.62	29,824.82	.042	.....	.....	3,186,764.27	3,216,589.09
8,071.45	82.38	8,952.97	.013	.....	.....	.....	8,952.97
2,724,728.20	.....	3,146,327.98	4.383	.....	1,347,344.00	3,433,162.90	7,926,834.88
10,195.23	13,452.78	329,990.94	.460	16,378.40	8,442.64	13,182.69	367,994.67
\$22,835,662.19	\$ 1,801,571.10	\$71,784,054.62	100.%	\$22,666,200.97	\$ 1,507,167.03	\$23,493,944.81	\$119,451,367.43
.....
\$ 3,516,405.66	\$ 540,502.16	\$13,754,474.78	24.492	\$ 637,294.34	\$ 120,045.59	\$ 1,446,332.32	\$ 15,958,147.03
193,699.36	51,041.30	867,802.36	1.545	9,701.79	7,712.61	50,203.67	935,420.43
3,787,808.39	455,446.51	8,906,880.00	15.861	209,309.37	35,949.54	472,639.38	9,624,778.29
13,810,407.23	370,938.70	15,595,391.34	27.771	9,224.09	9,524.69	73,587.72	15,688,227.84
7.20	120.80	14,431,462.92	25.698	.....	.....	276,508.12	14,707,971.04
.....	.....	2,227,848.33	3.966	13,586.56	.....	34.52	2,240,969.41
.....	.....	.....	.....	17,125,478.91	.....	.....	17,125,478.91
.....	.....	.....	.....	.....	326,511.12	.....	326,511.12
.....	.....	374,331.21	.667	.....	844,642.29	33,605,116.64	34,824,090.14
.....	.....	.10	.....	.....	.....	.....	.10
\$21,308,327.84	\$ 1,418,049.47	\$56,158,191.04	100.%	\$18,004,595.06	\$ 1,344,385.84	\$35,924,422.37	\$111,431,594.31
\$ 1,527,334.35	\$ 383,521.63	\$15,625,863.58	.....	\$ 4,661,605.91	\$ 162,781.19	\$12,430,477.56*	\$ 8,019,773.12
\$ 2,786,175.64	\$ 240,500.00	\$22,293,589.47	.....	\$ 5,401,240.95	\$ 12,116.78	\$ 319,585.90	\$ 28,026,533.10
1,138,967.48	42,000.00	14,130,977.23	.....	.....	.....	13,895,555.87	28,026,533.10

Analysis of Transfer to Other Funds from General Fund

Statutory Grants	Fish and Game	28,000.00
Public Assistance.....	\$7,864,807.72	25,000.00
Public School Income.....	5,512,500.00	Other
Permanent Building Fund.....	4,163,893.92	Brand Inspection..... \$ 3,623.15
Teachers Retirement.....	272,148.00	TOTAL \$17,944,972.79
School Dist. Reorganization.....	75,000.00	

STATE OF IDAHO
Analysis of Operations—Liquor Fund—Twenty-Four Months' Period Ending June 30, 1948

Schedule C-1

		TOTAL	Personal Services	Travel	Other Expense	Capital Outlay	Liquor Purchases	Refunds	Cancelled Warrants
<i>Expenditures:</i>									
General Administration		\$ 863,004.24	\$ 634,768.99	\$ 9,701.79	\$ 209,309.37	\$ 9,224.09	\$.....	\$.....	\$ 295.21*
Liquor Purchases		17,139,065.47	.....	.....	.....	.....	17,125,478.91	13,586.56	.....
Special Audit		2,525.35	2,525.35	.....	.....	.....	.....	.....	.....
TOTAL.....		\$18,004,595.06	\$ 637,294.34	\$ 9,701.79	\$ 209,309.37	\$ 9,224.09	\$17,125,478.91	\$ 13,586.56	\$ 295.21*

Analysis of Fund Changes, State Liquor Fund—Twenty-four Months' Period Ending June 30, 1948

	Fund Balance July 1, 1946	Unencumb. Apprro. Balance 6/30/46	ADDITIONS						DEDUCTIONS					Fund Balance 6/30/48
			Authorized Apprro. Balance Curr. Bien.	Begin. Outstanding Orders	Receipts	Transfers	Prior Period Adjust.	Total Available	Expenditures	Ending Outstanding Orders	Transfers	Lapsed Apprro. Balance	Unencumb. Apprro. Balance 6/30/48	
Gen'l Adm. 1947-49	\$.....	\$435,349.96	\$1,042,714.50	\$4,856.51	\$ 5,968.72	\$.....	\$742.48	\$ 1,489,632.17	\$ 863,004.24	\$9,752.61	\$.....	\$11,130.69	\$605,744.63	\$.....
Special Audit		2,291.76	5,000.00					7,291.76	2,525.35			1,550.01	3,216.40	
Apprro. Balances	\$.....	\$437,641.72	\$1,047,714.50	\$4,856.51	\$ 5,968.72	\$.....	\$742.48	\$ 1,496,923.93	\$ 865,529.59	\$9,752.61	\$.....	\$12,680.70	\$608,961.03	
Liquor Purchases	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$17,139,065.47	\$.....	\$.....	\$.....	\$.....	\$.....	
Recpts. & Trsftrs.					22,660,232.25	6,000.40						207,240.95		
Distrib. to Counties												2,600,000.00		
Distrib. to Genl. Fd.												2,600,000.00		
General Adm.—														
Cancelled Wrts....														
FUND BALS. & TOTALS	\$1,043,319.45	\$.....	\$4,856.51	\$22,666,200.97	\$6,000.40	\$.....	\$23,720,377.33	\$18,004,299.85	\$9,752.61	\$5,407,240.95	\$.....	\$.....	\$299,083.92	

* Indicates red figures.

STATE OF IDAHO

Schedule C-2

Analysis of Operations—State Insurance Fund—Twenty-four Months' Period Ending June 30, 1948

			TOTAL				Personal Services	Travel	Other Expense	Capital Outlay	Payment As Agent
<i>Expenditures:</i>											
General Administration			\$ 168,384.22		\$ 115,197.38		\$ 7,712.61		\$ 35,949.54	\$ 9,524.69	\$.....
Losses and Compensations			844,642.29		.....		.....		.....	.....	844,642.29
Special Audit			848.21		848.21		.....		.....	.....	.....
Actuarial Audit			4,000.00		4,000.00		.....		.....	.....	.....
Purchase of Investments			326,511.12		.....		.....		.....	326,511.12	.....
TOTAL			\$1,344,385.84		\$ 120,045.59		\$ 7,712.61		\$ 35,949.54	\$ 336,035.81	\$ 844,642.29

Analysis of Fund Changes, State Insurance Fund—Twenty-four Month Period Ending June 30, 1948

	Fund Balance 8/30/46	Unencumb. Apprro. Balance Curr. Bien.	ADDITIONS						DEDUCTIONS					Fund Balance 6/30/48
			Authorized Apprro. Balance Curr. Bien.	Beginning Outstanding Orders	Receipts	Transfers	Prior Period Adjustments	Total Available	Expenditures	Ending Outstanding Orders	Transfers	Lapsed Apprro. Balance	Unencumb. Apprro. Balance 6/30/48	
<i>Appropriations:</i>														
Gen. Adm.....	\$.....	\$ 95,375.58	\$218,959.92	\$ 624.15	\$ 4,276.17	\$.....	\$ 50.70	\$ 319,286.52	\$ 168,384.22	\$1,263.81	\$.....	\$18,084.16	\$131,554.33	\$.....
Special Audit		3,271.50	3,000.00	.....	.....			6,271.50	848.21			3,271.50	2,151.79	
Actuarial Audit			4,000.00					4,000.00	4,000.00					
TOTAL		\$ 98,647.08	\$225,959.92	\$ 624.15	\$ 4,276.17	\$.....	\$ 50.70	\$ 329,558.02	\$ 173,232.43	\$1,263.81	\$.....	\$21,355.66	\$133,706.12	\$.....
<i>Non-Appropriations:</i>														
Los. & Comp.	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	844,642.29	\$.....	\$.....	\$.....	\$.....	\$.....	
Pur. of Inv'ts.								326,511.12						
Receipts					1,502,890.86									
Trans of Fds.						31,197.56						42,372.73		
BEGINNING BAL'S.														
AND TOTALS.....	\$271,663.62	\$.....	\$ 624.15	\$1,507,167.03	\$31,197.56	\$.....	\$.....	\$1,810,652.36	\$1,344,385.84	\$1,263.81	\$42,372.73	\$.....	\$422,629.98	

* Indicates red figures.

STATE OF

Exhibit D

No.	NAME OF FUND AND COLLECTING AGENCY	Taxes	Licenses and Permits	Charges for Services and Fees	Interest and Penalties	Rents
	<i>Legislative:</i>					
1	Regular 29th Session.....	\$.....	\$.....	\$.....	\$.....	\$.....
	<i>Judiciary:</i>					
1	Supreme Court			1,279.15		
14	Judges Retirement			181.00		
15	Law Library			86.00		
	<i>General Governmental Administration:</i>					
1	Attorney General			1.00		
1	Secretary of State.....	190,897.49		63,669.80	8,220.00	
15	Law Library			14,510.00		
1	State Treasurer		3,162.37	210.50	204,377.89	
15	Law Library			100.00	975.00	
47	Bar Commission			9,290.00		
147	Escheat Suspense					
158	Treasurer's Suspense—Taylor Grazing					
1	Liquor Distribution					
180	National Forest Reserve					
195	Public School Endowment				37.50	
1	State Auditor			32.00		
1	State Purchasing Agent					
1	State Purchasing Agent—War Surplus					
1	Bureau of Supplies					
1	Bureau of the Budget					
	<i>Agriculture and Animal Industry:</i>					
1	Agriculture Administration		915.00	31.40		
20	Weights and Measures			16,143.06		
21	Agricultural Inspection	153,034.10	75,984.50	486,107.31		
28	Sheep Inspection			1,697.51		
29	Experimental Fertilizer	1,878.44	2,000.00	6,005.16		
31	Idaho Advertising and Development	216,790.72			229.94	
33	Livestock Disease Control—Special	4.40	9,520.50	6,935.44		
34	Dairy Inspection—Special			59,657.06		
1	Livestock Disease Control—General		308.00			
27	Predatory Animal Board			3.58		
1	Noxious Weed—County Participation					
1	Pest Control					
	<i>Business Regulation:</i>					
1	Banks and Investment Adm.	5,826.46	250.00			
40	Banks and Investment Adm.—Special		15,038.90	15,576.96		
166	State Bank Trust					
1	Department of Insurance.....	1,457,720.37	122,502.45	43,000.00		
1	Special Real Estate Fund—General			10,720.00		
44	Special Real Estate Fund—Special			16,080.00		
	PAGE TOTALS	\$ 2,026,151.98	\$ 265,871.72	\$ 716,051.93	\$ 212,865.33	\$.....

IDAHO

Twenty-four Months' Period Ending June 30, 1948

Fines and Confiscations	Sales	Matched Funds and Contributions	Total Revenue Receipts	Total Non-Revenue Receipts	Total Receipts	Total Special Fund	CHARACTER OF REVENUE GENERAL FUND	
							Total	Revenue to Apprro.
\$.....	\$.....	\$.....	\$.....	\$ 17.62	\$ 17.62	\$.....	\$ 17.62	\$ 17.62
.....	74.78	.....	1,353.93	41.54	1,395.47	.....	1,395.47	37.11
.....	.....	.....	131.00	16,905.44	17,036.44	17,036.44	.....	.....
.....	39.45	.....	125.45	305.00	430.45	430.45	.....	.....
.....	.....	.....	1.00	215.61	216.61	.....	216.61	215.61
.....	340.05	.....	263,127.34	2,508.68	265,636.02	.....	265,636.02	2,508.68
.....	.....	.....	14,510.00	.....	14,510.00	14,510.00	.....	.....
.....	5,183.96	.....	212,934.72	55.33	212,990.05	.....	212,990.05	55.33
.....	.....	.....	1,075.00	.....	1,075.00	1,075.00	.....	.....
.....	.....	.....	9,290.00	.....	9,290.00	9,290.00	.....	.....
.....	.....	.....	.....	26,444.46	26,444.46	26,444.46	.....	.....
.....	.....	.....	.....	298,537.58	298,537.58	298,537.58	.....	.....
.....	2,600,000.00	.....	2,600,000.00	.....	2,600,000.00	.....	2,600,000.00	.....
.....	.....	.....	.....	513,958.17	513,958.17	513,958.17	.....	.....
845.29	.....	1,727.92	2,610.62	161.00	2,771.62	2,771.62	.....	.....
.....	.....	.....	32.00	86.86	118.86	.....	118.86	6.00
.....	.....	.....	.....	.96.08	96.08	.....	96.08	71.08
.....	.....	.....	.....	54,210.96	54,210.96	.....	54,210.96	54,210.96
.....	.....	.....	.....	5,428.04	5,428.04	.....	5,428.04	5,428.04
.....	.....	.....	.....	1.57	1.57	.....	1.57	1.57
.....	.....	.....	.....	946.40	1,585.37	2,531.77	2,531.77	1,577.87
.....	.....	.....	.....	16,143.06	16,143.06	16,143.06	.....	.....
27.37	720.20	.....	715,873.48	1,821.08	717,694.56	717,694.56	.....	.....
.....	.....	.....	.....	1,697.51	1,697.51	1,697.51	.....	.....
.....	.....	.....	.....	9,883.60	9,883.60	9,883.60	.....	.....
.....	.....	.....	217,020.66	70.00	217,090.66	217,090.66	.....	.....
.....	1,212.40	.....	17,672.74	845.26	18,518.00	18,518.00	.....	.....
.....	.....	.....	59,657.06	8,540.33	68,197.39	68,197.39	.....	.....
.....	.....	.....	308.00	.....	308.00	.....	308.00	.....
.....	.....	.....	3.58	.....	3.58	3.58	.....	.....
.....	.....	.....	.....	603.20	603.20	.....	603.20	25.20
.....	.....	.....	.....	989.00	989.00	989.00	989.00	989.00
.....	.....	.....	3.00	6,079.46	6,122.46	.....	6,122.46	43.00
.....	.....	.....	.....	30,615.86	30,615.86	30,615.86	.....	.....
.....	.....	.....	.....	2.01	2.01	2.01	.....	.....
.....	.....	.....	1,623,222.82	.....	1,623,222.82	.....	1,623,222.82	.....
.....	.....	.....	10,720.00	.....	10,720.00	.....	10,720.00	.....
.....	.....	.....	16,080.00	.....	16,080.00	16,080.00	.....	.....
\$ 872.57	\$ 2,602,389.88	\$ 6,911.88	\$ 5,831,115.29	\$ 938,473.19	\$ 6,764,588.48	\$ 1,979,979.95	\$ 4,784,608.53	\$ 65,187.07

STATE OF
Statement of Revenues and Collections in All Funds,

No.	NAME OF FUND AND COLLECTING AGENCY	Taxes	Licenses and Permits	Charges for Services and Fees	Interest and Penalties	Rents
<i>Business Regulation (Continued):</i>						
162	Small Loan Company Suspense	\$.....	\$ 9,450.00	\$ 2,775.00	\$.....	\$.....
146	Dept. of Insurance Suspense					
1	Occupational License		1,702.00			
41	Occupational License—Special		40,838.00	25,757.00	1,371.00	
42	Industrial Administration	47,487.31		337.45		
43	Industrial Special Indemnity	17,757.34			1,625.00	
46	Athletic Commission	11,043.28	1,208.70			
47	Bar Commission			1,280.00	2.00	
48	Aeronautics		17,382.47	175.00		
49	Pharmacy		17,126.00	1,300.00		
50	Professional Engineers		5,095.00	935.00	129.00	
1	State Mine Inspector					
1	Public Utilities			59.15		
110	P. U. C. Motor Vehicle			845.00		
1	Store License and Unfair Sales Act		160,959.87	9,640.50		
1	Electrical Contractors		23,566.00			
51	Contractor's License		16,818.66			
<i>Conservation and Recreation:</i>						
6	Fish and Game	1,596,340.75			8,432.96	
60	Game Warden's Predatory Animal					
61	Wildlife Restoration Project					
149	Beaver Suspense					
1	Reclamation Administration			13,838.75		
154	Reclamation Suspense					
62	Carey Act Trust					
1	Small Irrigation Projects					
63	Heyburn Park				3,915.00	
<i>Correction (Adult):</i>						
1	Penitentiary Administration			4,764.90	808.81	
72	Penitentiary Library			1,017.76		
1	Penitentiary Lic. Mfg., Constr., and Improv.					
145	Pen. License Mfg., Constr. Improv. Susp.					
<i>Education:</i>						
1	Education Administration	15,441.05				
1	Vocational Education					
181	National Defense					
182	George Dean					
183	Vocational Education—Special					
1	Vocational Rehabilitation					
184	Vocational Rehabilitation—Special					
PAGE TOTALS		\$ 76,287.93	\$ 1,905,928.50	\$ 62,725.51	\$ 3,935.81	\$ 12,347.96

* Indicates red figures.

IDAHO
Twenty-four Months' Period Ending June 30, 1948

Fines and Confiscations	Sales	Matched Funds and Contributions	Total Revenue Receipts	Total Non-Revenue Receipts	Total Receipts	Total Special Fund	CHARACTER OF REVENUE GENERAL FUND	
							Total	Revenue to Appropri.
\$.....	\$.....	\$.....	\$ 12,225.00	\$.....	\$ 12,225.00	\$ 12,225.00	\$.....	\$.....
			95,546.12	95,546.12	95,546.12	95,546.12		
			1,702.00	1,702.00	1,702.00	1,702.00	1,702.00	1,702.00
			67,966.00	67,966.00	67,966.00	67,966.00		
32,076.17	306.95		80,207.88	6.50	80,214.38	80,214.38		
4,221.72*			15,160.62		15,160.62	15,160.62		
200.00			12,451.98		12,451.98	12,451.98		
	3.00		1,285.00		1,285.00	1,285.00		
			17,557.47	141.20	17,698.67	17,698.67		
			18,426.00		18,426.00	18,426.00		
			6,159.00		6,159.00	6,159.00		
	69.00		69.00		69.00	69.00	69.00	69.00
	159.50		218.65		218.65	218.65	218.65	218.65
			845.00		845.00	845.00		
			170,600.37	2,230.34	172,830.71	172,830.71	172,830.71	2,197.84
			23,566.00		23,566.00	23,566.00	23,566.00	23,566.00
			16,818.66		16,818.66	16,818.66	16,818.66	16,818.66
68,501.30	113,063.31		1,786,338.32	15,131.78	1,801,470.10	1,801,470.10		
	363.65		363.65		363.65	363.65		
	1,755.86	97,981.70	99,737.56	153.56	99,891.12	99,891.12		
			236,813.74		236,813.74	236,813.74	236,813.74	
			13,838.75	2,213.00	16,051.75	16,051.75	16,051.75	1,788.00
				4,842.00	4,842.00	4,842.00	4,842.00	
				524.75	524.75	524.75	524.75	
				24.50	24.50	24.50	24.50	24.50
			3,915.00	135.00	4,050.00	4,050.00		
74,535.85			80,109.56	773.61	80,883.17	80,883.17	80,883.17	80,883.17
			1,017.76		1,017.76	1,017.76	1,017.76	
24,643.54			24,643.54		24,643.54	24,643.54	24,643.54	24,643.54
				3,850.28	3,850.28	3,850.28	3,850.28	
1,371.90			16,812.95	758.77	17,571.72	17,571.72	17,571.72	758.77
200.72			200.72		29,452.16	29,452.16	29,452.16	29,452.16
					10.83	10.83	10.83	
	75,654.47		75,654.47	734.07	76,388.54	76,388.54		
	76,014.38		76,014.38		487.35	487.35	487.35	
					275.88	275.88	275.88	
	60,700.64		60,700.64		15.00	60,715.64	60,715.64	275.88
\$ 96,555.75	\$ 216,473.28	\$ 310,351.19	\$ 2,684,605.93	\$ 393,920.22	\$ 3,078,526.15	\$ 2,711,237.07	\$ 367,289.08	\$ 163,589.86

Exhibit D (Continued)

STATE OF

Exhibit D (Continued)

No.	NAME OF FUND AND COLLECTING AGENCY	Taxes	Licenses and Permits	Charges for Services and Fees	Interest and Penalties	Rents
<i>Education (Continued):</i>						
185	Food Production—War Training	\$.....	\$.....	\$.....	\$.....	\$.....
186	School Lunch Program .....	.....	.....	.....	.....	.....
187	Veterans' Voc. Agricultural Training .....	.....	.....	.....	.....	.....
201	Veterans' Extension Training .....	.....	.....	.....	.....	.....
202	George Barden .....	.....	.....	.....	.....	.....
163	Community Health Program .....	.....	.....	.....	.....	.....
1	Traveling Library .....	.....	.....	.....	.....	.....
1	Southern Idaho College of Education .....	.....	.....	60,261.72	.....	10,034.86
1	Industrial Training School .....	.....	.....	675.00	4.66	.....
1	Deaf and Blind School .....	.....	.....	2,535.28	5.09	10.00
114	Narcotic Research .....	.....	.....	.....	.....	.....
1	Northern Idaho College of Education .....	.....	.....	76,044.69	.....	174.91
1	Idaho State College .....	.....	.....	311,992.87	.....	7,332.10
1	Idaho State College—Vocational Education .....	.....	.....	92,177.21	.....	.....
1	University of Idaho—Pure Seed .....	.....	.....	7,023.43	.....	.....
199	Teachers' Retirement .....	.....	.....	.....	.....	.....
73	School District Reorganization .....	.....	.....	.....	.....	.....
<i>Public Health:</i>						
<i>State:</i>						
01	Administration .....	.....	15.00	.....	.....	300.00
03	Crippled Children .....	.....	.....	.....	.....	.....
05	Venereal Disease .....	.....	.....	.....	.....	.....
06	Vital Statistics .....	.....	.....	10,756.60	.....	.....
08	T. B. Hospitalization—Gooding .....	.....	.....	2.50	.....	.....
07	Sausage Mfg. .....	.....	550.00	.....	.....	.....
<i>County:</i>						
20	Boise City Health Unit .....	.....	.....	.....	.....	.....
21	Twin Falls City Health Unit .....	.....	.....	.....	.....	.....
22	Coeur d'Alene Health Unit .....	.....	.....	.....	.....	.....
23	Sanitation .....	.....	.....	.....	.....	.....
26	Nat'l. Foundation for Infantile Paralysis .....	.....	.....	.....	.....	.....
<i>Federal:</i>						
30	General Health Service .....	.....	.....	.....	.....	.....
31	Maternal and Child Health "A" .....	.....	.....	.....	.....	.....
32	Maternal and Child Health "B" .....	.....	.....	.....	.....	.....
33	Crippled Children "A" .....	.....	.....	.....	.....	.....
34	Crippled Children "B" .....	.....	.....	.....	.....	.....
35	Vital Statistics .....	.....	.....	.....	.....	.....
36	Venereal Disease .....	.....	.....	.....	.....	.....
37	Hospital Survey and Planning .....	.....	.....	.....	.....	.....
PAGE TOTALS		\$.....	\$ 565.00	\$ 561,469.30	\$ 9.75	\$ 17,851.87

IDAHO

Twenty-four Months' Period Ending June 30, 1948

Fines and Confiscations	Sales	Matched Funds and Contributions	Total Revenue Receipts	Total Non-Revenue Receipts	Total Receipts	Total Special Fund	CHARACTER OF REVENUE GENERAL FUND	
							Total	Revenue to Approp.
\$.....	\$.....	\$.....	\$ 7,386.46	\$ 7,386.46	\$ 7,386.46	\$ 7,386.46	\$.....	\$.....
		556,461.92	556,461.92	806.42	557,268.34	557,268.34		
		454,976.20	454,976.20		454,976.20	454,976.20		
		7,418.49	7,418.49		7,418.49	7,418.49		
		126,710.10	126,710.10		126,710.10	126,710.10		
				3,449.18	3,449.18	3,449.18		
52.38			52.38	194.87	247.25		247.25	194.8
5.00	1.00		70,302.58	39,774.18	110,076.76		110,076.76	110,076.7
	9,215.02		9,894.68	2,315.12	12,209.80		12,209.80	12,209.8
	5,435.34		7,985.71	1,058.21	9,043.92		9,043.92	8,785.7
	39.37		39.37	20.00	59.37	59.37		
165.20	191.99		76,576.79	23.10	76,599.89		76,599.89	76,599.8
	6,160.29	19,218.90	344,704.16	347.81	345,051.97		345,051.97	344,707.9
			92,177.21		92,177.21		92,177.21	92,177.2
			7,023.43		7,023.43		7,023.43	1,318.2
				1,816,941.26	1,816,941.26	1,816,941.26		
				11.20	11.20	11.20		
	71.00		386.00	110.68	496.68		496.68	111.3
				1,219.56	1,219.56		1,219.56	1,219.5
				265.25	265.25		265.25	265.2
			10,756.60	2.42	10,759.02		10,759.02	2.4
			2.50	489.21	491.71		491.71	269.8
			550.00		550.00		550.00	
		36,172.84	36,172.84	129.13	36,301.97	36,301.97		
		7,120.00	7,120.00		7,120.00	7,120.00		
		7,257.50	7,257.50		7,257.50	7,257.50		
		3,503.18	3,503.18		3,503.18	3,503.18		
		4,575.56	4,575.56	80.26	4,655.82	4,655.82		
		142,381.00	142,381.00	2,042.90	144,423.90	144,423.90		
		101,129.63	101,129.63	200.02	101,329.65	101,329.65		
	.50	107,671.45	107,671.95	1,125.30	108,797.25	108,797.25		
		72,433.34	72,433.34	14,108.89	86,542.23	86,542.23		
		42,855.67	42,855.67	987.82	43,843.49	43,843.49		
		1,172.13	1,172.13		1,172.13	1,172.13		
		67,947.00	67,947.00	750.00	68,697.00	68,697.00		
		6,055.50	6,055.50		6,055.50	6,055.50		
\$ 222.58	\$ 21,114.51	\$ 1,765,060.41	\$ 2,366,293.42	\$ 1,393,839.25	\$ 3,760,132.67	\$ 3,093,920.22	\$ 666,212.45	\$ 647,938.9

STATE OF

Exhibit D (Continued)

No.	NAME OF FUND AND COLLECTING AGENCY	Taxes	Licenses and Permits	Charges for Services and Fees	Interest and Penalties	Rents
<i>Public Health: (Continued)</i>						
38	Emergency Maternal Infant Care "E"	\$	\$	\$	\$	\$
39	Cancer Control .....	.....	.....	.....	.....	.....
40	Mental Health .....	.....	.....	.....	.....	.....
41	Merit System Council .....	.....	.....	.....	.....	.....
42	Tuberculosis Control .....	.....	.....	.....	.....	.....
43	V. D. Rapid Treatment Facilities .....	.....	.....	.....	.....	.....
44	USPHS Grant—C553 .....	.....	.....	.....	.....	.....
<i>Public Assistance:</i>						
4	<i>State:</i>	.....	.....	.....	.....	1,250.00
	Administration .....	.....	.....	.....	.....	.....
	Assistance and Relief .....	.....	.....	.....	.....	.....
4	<i>County:</i>	.....	.....	.....	.....	.....
	Direct Relief .....	.....	.....	.....	.....	.....
4	<i>Federal:</i>	.....	.....	.....	.....	.....
	Administrative .....	.....	.....	.....	.....	.....
	Old Age Assistance .....	.....	.....	.....	.....	.....
	Blind Assistance .....	.....	.....	.....	.....	.....
	Aid to Dependent Children .....	.....	.....	.....	.....	.....
	Child Welfare .....	.....	.....	.....	.....	.....
	Vocational Rehab. for the Blind .....	.....	.....	.....	.....	.....
<i>Charitable Institutions:</i>						
1	State Hospital North .....	.....	.....	20,223.84	.....	55.00
1	State Hospital South .....	.....	.....	57,110.02	.60	.....
92	State Hospital South Income .....	.....	.....	.....	.....	.....
1	State School and Colony .....	.....	.....	18,047.54	.....	.....
1	Soldiers' Home .....	.....	.....	.....	.....	.....
94	Soldiers' Home Federal Aid .....	.....	.....	.....	.....	.....
1	Veterans' Welfare Commission .....	.....	.....	.....	.....	.....
<i>Public Works:</i>						
5	Highway Administration .....	.....	.....	14,001.27	100.00	12,742.04
124	1941 State Institutions Impr. .....	.....	.....	.....	.....	.....
1	Capital Maintenance .....	.....	.....	.....	.....	.....
125	State T. B. Hospital Const. .....	.....	.....	.....	.....	.....
<i>Public Lands and Investments:</i>						
1	Land Administration .....	.....	.....	16,129.39	299.44	1,722.83
101	Water Maintenance and Assessment .....	.....	.....	.....	.....	.....
151	Land Commissioner's Suspense .....	.....	.....	.....	.....	.....
1	State Forester .....	.....	.....	.....	.....	.....
102	Forester's Special .....	.....	.....	.....	.....	.....
160	Forester's Emergency Fire Fund .....	.....	.....	.....	.....	.....
PAGE TOTALS		\$	\$	\$ 125,512.06	\$ 400.04	\$ 15,769.87

Fines and Confiscations	Sales	Matched Funds and Contributions	Total Revenue Receipts	Total Non-Revenue Receipts	Total Receipts	Total Special Fund	Character of Revenue General Fund	
							Total	Revenue to Appropri.
\$.....	\$.....	\$ 52,427.61	\$ 52,427.61	\$.....	\$ 52,427.61	\$ 52,427.61	\$.....	\$.....
.....	.....	13,585.00	13,585.00	.....	13,585.00	13,585.00	13,585.00	13,585.00
.....	.....	5,132.00	5,132.00	3.15	5,135.15	5,135.15	5,135.15	5,135.15
.....	.....	7,885.21	7,885.21	.....	7,885.21	7,885.21	7,885.21	7,885.21
.....	.....	49,524.00	49,524.00	473.75	49,997.75	49,997.75	49,997.75	49,997.75
.....	.....	55,261.00	55,261.00	3,864.27	59,125.27	59,125.27	59,125.27	59,125.27
.....	.....	2,530.50	2,530.50	.....	2,530.50	2,530.50	2,530.50	2,530.50
.....	1,031.32	596.98*	1,684.34	18,758.26	20,442.60	20,442.60	.....	.....
.....	.....	337.12*	337.12*	34,696.08	34,358.96	34,358.96	.....	.....
.....	.....	286,691.48	286,691.48	.....	286,691.48	286,691.48	.....	.....
.....	118.68	309,582.07	309,700.75	105.89	309,806.64	309,806.64	.....	.....
.....	.....	5,131,227.34	5,131,227.34	31,553.91	5,162,781.25	5,162,781.25	.....	.....
.....	.....	103,827.59	103,827.59	.....	103,827.59	103,827.59	.....	.....
.....	.....	1,048,396.65	1,048,396.65	9.00	1,048,405.65	1,048,405.65	.....	.....
.....	.....	36,255.93	36,255.93	.....	36,255.93	36,255.93	.....	.....
.....	.....	24,485.60	24,485.60	2.95	24,488.55	24,488.55	.....	.....
.....	2,854.18	.....	23,133.02	1,059.23	24,192.25	.....	24,192.25	19,176.31
.....	3,227.09	.....	60,337.71	3,660.06	63,997.77	.....	63,997.77	53,421.54
.....	.....	.....	.....	50.00	50.00	50.00	.....	.....
.....	7,800.40	.....	25,847.94	1,043.47	26,891.41	.....	26,891.41	21,286.03
.....	372.57	.....	372.57	38.92	411.49	.....	411.49	411.49
.....	.....	33,591.75	33,591.75	.....	33,591.75	33,591.75	.....	.....
.....	.....	.....	.....	15.00	15.00	15.00	15.00	15.00
55.00	45,461.32	5,901,618.93	5,973,978.56	2,765,755.51	8,739,734.07	8,739,734.07	.....	.....
.....	.....	.....	.....	100.00	100.00	100.00	.....	.....
.....	68.30	.....	68.30	483.90	552.20	.....	552.20	437.65
.....	.....	.....	.....	50.00	50.00	50.00	.....	.....
.....	.....	.....	18,151.66	2,680.13	20,831.79	.....	20,831.79	1,640.48
.....	.....	.....	.....	168.30	168.30	168.30	.....	.....
.....	.....	.....	.....	140,412.57	140,412.57	140,412.57	.....	.....
.....	.....	.....	.....	29.27	29.27	29.27	29.27	29.27
5.00	.....	.....	5.00	21,197.40	21,202.40	21,202.40	.....	.....
.....	.....	.....	.....	6,837.89	6,837.89	6,837.89	.....	.....
\$ 60.00	\$ 60,933.86	\$13,061,088.56	\$13,263,764.39	\$ 3,033,048.91	\$16,296,813.30	\$16,159,892.12	\$ 136,921.18	\$ 96,417.77

* Indicates red figures.

STATE OF

Exhibit D (Continued)

No.	NAME OF FUND AND COLLECTING AGENCY	Taxes	Licenses and Permits	Charges for Services and Fees	Interest and Penalties	Rents
<i>Public Lands and Investments: (Continued)</i>						
189	Forestry Management	\$.....	\$.....	\$.....	\$.....	\$.....
161	Coop. Forest Insect, Pest Control .....	.....	.....	.....	.....	.....
157	Blister Rust Control .....	.....	.....	.....	.....	.....
104	U. S. Clarke McNary .....	.....	.....	.....	.....	.....
105	Forest Range Protection—"Keep Idaho Green".....	.....	.....	.....	.....	.....
1	Public Investments .....	.....	.....	.....	.....	.....
100	<i>Farm Mortgage:</i>					
	Land .....	.....	.....	.....	.....	.....
	Public Investments .....	.....	.....	.....	.....	.....
<i>Endowment Fund Earnings:</i>						
71	Penitentiary:					
	Land .....	.....	.....	.....	11,672.99	3,271.91
	Public Investments .....	.....	.....	.....	50,428.59	.....
92	State Hospital South:					
	Land .....	.....	.....	.....	8,943.44	6,598.92
	Public Investments .....	.....	.....	.....	29,960.18	.....
172	Public School:					
	Land .....	.....	.....	.....	247,878.55	452,244.33
	Public Investments .....	.....	.....	.....	613,529.87	.....
173	University of Idaho:					
	Land .....	.....	.....	.....	19,353.03	4,834.13
	Public Investments .....	.....	.....	.....	84,891.72	.....
174	Agricultural College:					
	Land .....	.....	.....	.....	21,106.81	6,300.07
	Public Investments .....	.....	.....	.....	47,750.04	.....
175	School of Science:					
	Land .....	.....	.....	.....	14,705.02	6,828.57
	Public Investments .....	.....	.....	.....	85,007.41	.....
176	Normal School:					
	Land .....	.....	.....	.....	23,629.52	7,823.88
	Public Investments .....	.....	.....	.....	59,536.50	.....
177	Charitable Institutions:					
	Land .....	.....	.....	.....	21,739.62	8,469.51
	Public Investments .....	.....	.....	.....	85,029.18	.....
190	Agricultural College					
	Land .....	.....	.....	.....	.....	.....
	Public Investments .....	.....	.....	.....	.....	.....
191	Charitable Institutions:					
	Land .....	.....	.....	.....	.....	.....
	Public Investments .....	.....	.....	.....	.....	.....
PAGE TOTALS		\$.....	\$.....	\$.....	\$ 1,425,162.47	\$ 496,371.32

IDAHO

Twenty-four Months' Period Ending June 30, 1948

Fines and Confiscations	Sales	Matched Funds and Contributions	Total Revenue Receipts	Total Non-Revenue Receipts	Total Receipts	Total Special Fund	CHARACTER OF REVENUE GENERAL FUND	
							Total	Revenue to Apprro. .
\$.....	\$.....	\$.....	\$.....	\$ 613,087.17	\$ 613,087.17	\$ 613,087.17	\$.....	\$.....
.....	43,908.59	43,908.59	43,908.59	.....	.....
.....	31,863.18	31,863.18	31,863.18	.....	.....
.....	291,216.11	291,216.11	291,216.11	.....	.....
.....	2,000.00	2,000.00	500.00	2,500.00	2,500.00	.....	.....
.....	50.25	.....	50.25	.....	50.25	.....	50.25	.....
.....	32,033.86	32,033.86	32,033.86	.....	.....
.....	82.98	82.98	82.98	.....	.....
.....
.....	14,944.90	.....	14,944.90	14,944.90	.....	.....
.....	50,428.59	.....	50,428.59	50,428.59	.....	.....
.....	15,542.36	.....	15,542.36	15,542.36	.....	.....
.....	29,960.18	.....	29,960.18	29,960.18	.....	.....
.....	700,122.88	.....	700,122.88	700,122.88	.....	.....
.....	613,529.87	.....	613,529.87	613,529.87	.....	.....
.....	24,187.16	.....	24,187.16	24,187.16	.....	.....
.....	84,891.72	.....	84,891.72	84,891.72	.....	.....
.....	27,406.88	.....	27,406.88	27,406.88	.....	.....
.....	47,750.04	.....	47,750.04	47,750.04	.....	.....
.....	21,538.59	.....	21,538.59	21,538.59	.....	.....
.....	85,007.41	.....	85,007.41	85,007.41	.....	.....
.....	31,453.40	.....	31,453.40	31,453.40	.....	.....
.....	59,536.50	.....	59,536.50	59,536.50	.....	.....
.....	30,209.13	.....	30,209.13	30,209.13	.....	.....
.....	85,029.18	.....	85,029.18	85,029.18	.....	.....
.....	95,371.07	95,371.07	95,371.07	.....	.....
.....	50,053.00	50,053.00	50,053.00	.....	.....
.....	104,943.28	104,943.28	104,943.28	.....	.....
.....	90,345.64	90,345.64	90,345.64	.....	.....
\$	\$ 50.25	\$ 2,000.00	\$ 1,923,584.04	\$ 1,353,404.88	\$ 2,276,088.92	\$ 2,276,088.92	\$ 50.25	\$ 50.25

STATE OF

Exhibit D (Continued)

No.	NAME OF FUND AND COLLECTING AGENCY	Taxes	Licenses and Permits	Charges for Services and Fees	Interest and Penalties	Rents
	<i>Endowment Fund Earnings: (Continued)</i>					
192	Normal School:					
	Land	\$.....	\$.....	\$.....	\$.....	\$.....
	Public Investments					
193	Penitentiary:					
	Land					
	Public Investments					
194	Public Building:					
	Land					1,955.76
195	Public School:					
	Land					
	Public Investments					
196	School of Science:					
	Land					
	Public Investments					
197	State Hospital South:					
	Land					
	Public Investments					
198	University of Idaho:					
	Land					
	Public Investments					
136	State Insurance Fund:					
	Public Investments					151,380.39
199	Teacher's Retirement Fund:					
	Public Investments					5,692.44
	<i>Protection of Persons and Property:</i>					
1	Adjutant General					
106	Adjutant General Contingent					
155	National Guard Welfare					
1	Governor's Law Enforcement—Emergency					
1	Liquor Law Enforcement—General			462,330.00		
113	Liquor Law Enforcement—Special	33,319.37				
	<i>Tax Administration:</i>					
1	Income Tax	15,101,995.16				
111	Income Tax Refund	153,031.32				
1	Inheritance Tax				1,221.55	
	<i>Law Enforcement:</i>					
110	Law Enforcement Adm. (Motor Vehicle)	154,953.13	310,947.98	162,833.37		
110	Drivers License		354,659.80		8.80	
110	Motor Vehicle Caravan		34,090.00			
1	Brand Inspection—General				1,126.30	
52	Brand Inspection—Special				109,766.45	
1	Beer Revenue	1,820,986.88	104,030.00			
5	Contractor's License	59,921.61				
	PAGE TOTALS	\$16,824,207.42	\$ 1,266,057.78	\$ 274,956.47	\$ 159,028.59	\$ 2,111.20

IDAHO

Twenty-four Months' Period Ending June 30, 1948

Fines and Confiscations	Sales	Matched Funds and Contributions	Total Revenue Receipts	Total Non-Revenue Receipts	Total Receipts	Total Special Fund	CHARACTER OF REVENUE GENERAL FUND	
							Total	Revenue to Approp
\$.....	\$.....	\$.....	\$.....	\$ 303,419.04 54,136.45	\$ 303,419.04 54,136.45	\$ 303,419.04 54,136.45	\$.....	\$.....
.....	.....	.....	.....	24,960.16 95,011.29	24,960.16 95,011.29	24,960.16 95,011.29	.....	.....
.....	.....	.....	3,886.97	11,414.83	15,301.80	15,301.80	.....	.....
.....	.....	.....	.....	1,405,319.34 599,541.45	1,405,319.34 599,541.45	1,405,319.34 599,541.45	.....	.....
.....	.....	.....	.....	32,456.61 73,812.00	32,456.61 73,812.00	32,456.61 73,812.00	.....	.....
.....	.....	.....	.....	47,781.31 16,136.69	47,781.31 16,136.69	47,781.31 16,136.69	.....	.....
.....	.....	.....	.....	68,683.61 133,619.18	68,683.61 133,619.18	68,683.61 133,619.18	.....	.....
.....	.....	.....	151,380.39	103,555.21	254,935.60	254,935.60	.....	.....
.....	.....	.....	5,692.44	16,807.56	22,500.00	22,500.00	.....	.....
.....	.....	.....	.....	12,540.32 4.32	12,540.32 4.32	..... 4.32	12,540.32	12,540.32
.....	9,001.87	9,001.87	9,001.87	438.01 225.00	9,439.88 225.00	9,439.88 225.00	.....	.....
227.74 8,292.00	6.00	.....	462,563.74 41,611.37	..... 547.97	462,563.74 42,159.34	..... 42,159.34	225.00 462,563.74	225.00 462,563.74
.....	35.40	.....	15,102,030.56 153,031.32 1,221.55	89.48	15,102,120.04 153,031.32 1,221.55	..... 153,031.32 1,221.55	15,102,120.04 1,221.55	89.48
.....	405.00	.....	629,319.48 354,668.60 34,090.00 1,126.30 109,766.45	12,525.27	641,844.75 354,668.60 34,090.00 1,126.30 109,936.67	641,844.75 354,668.60 34,090.00 1,126.30 109,936.67	..... ..... ..... ..... 1,126.30	..... ..... ..... ..... 1,126.30
.....	593.00	.....	1,425,609.83 59,921.61	705.79	1,426,315.62 59,921.61	1,426,315.62 59,921.61	..... .....	699.63
\$ 8,519.74	\$ 1,039.40	\$ 9,001.87	\$18,544,922.48	\$ 3,013,901.11	\$21,558,823.59	\$ 4,552,711.02	\$17,006,112.57	\$ 14,680,73

STATE OF
Statement of Revenues and Collections in All Funds,

No.	NAME OF FUND AND COLLECTING AGENCY	Taxes	Licenses and Permits	Charges for Services and Fees	Interest and Penalties	Rents
<i>Law Enforcement: (Continued)</i>						
1	Amusement Licenses	\$ 1,016,316.55	\$ 136,691.71	\$.....	\$.....	\$.....
1	Kilowatt Hour Tax	41.28	.....	.....	.....	.....
1	Malt Revenue	227,111.15	.....	.....	.....	.....
1	Mine License Tax	13,697,436.03	196.00	.....	563.84	.....
5	Motor Fuels	110,933.79	.....	.....	.....	.....
48	Aeronautics	2,900,603.82	.....	.....	.....	.....
112	Motor Fuels Refund	2,739,425.12	.....	.....	.....	.....
164	Highway Post War Fund	2,598,144.57	1,427.00	.....	.....	.....
1	Tax Commission	574,628.28	.....	.....	.....	.....
109	Cigarette Tax Redemption Fund	8,070.78	.....	.....	.....	.....
<i>Cities:</i>						
1	Slot Machine Tax License	577,736.44	.....	.....	.....	.....
<i>Counties:</i>						
1	Property Tax	3,940,240.71	.....	.....	.....	.....
1	State and County Licenses	2,527.40	.....	.....	.....	.....
1	District Court Fees	37,009.50	.....	.....	.....	.....
1	Fines	7.50	.....	.....	.....	.....
1	Inheritance Tax	397,520.39	.....	.....	.....	.....
5	Highway	335,683.14	.....	.....	.....	.....
6	Fish and Game	101.00	.....	.....	.....	.....
22	Bee Inspection	3,371.80	.....	.....	.....	.....
27	State Predatory Animal	80,270.55	.....	.....	.....	.....
28	Sheep Inspection	12,161.39	.....	.....	.....	.....
33	Livestock Disease Control	67,760.61	.....	.....	.....	.....
52	Brand Inspection	72,651.11	.....	.....	.....	.....
103	Forester's Protection Trust	106.12	.....	.....	.....	.....
102	Forester's Special	103,807.83	.....	4,760.15	.....	.....
110	Motor Vehicle	30,492.05	.....	.....	.....	.....
129	Idaho Code Redemption	147,099.50	.....	.....	.....	.....
147	Escheat Suspense	1,000.00	.....	.....	930.50	.....
<i>Miscellaneous Governmental Activities:</i>						
1	State Publicity Board	64,405.65	.....	.....	.....	.....
115	Lava Hot Springs Foundation	8.20	.....	.....	.....	.....
116	Southern Idaho Demonstration Farm	929.85	.....	.....	.....	.....
<i>Liquor Control:</i>						
135	Liquor Commission	219.42	.....	.....	.....	.....
<i>State Insurance:</i>						
136	Administration	22,502,723.07	.....	.....	.....	.....
136	Purchase of Investments	3.00	.....	.....	.....	.....
188	Fireman's Retirement Fund	7,266,448.12	.....	.....	.....	.....
<i>Employment Security Agency:</i>						
140	Employment Security Agency—Administration	2,186,953.00	.....	.....	.....	.....
141	Employment Security Agency—Trust	10,976.46	.....	.....	.....	.....
142	Employment Security Agency—Benefit	599,017.04	.....	.....	.....	.....
144	Employment Security Agency—Adm. and Reim.	13,705.00	.....	.....	.....	.....
200	Employment Service—Federal	\$28,446,687.93	\$ 1,305,169.02	\$ 146,612.20	6,823.99	\$ 930.50
PAGE TOTALS						
GRAND TOTALS						

IDAHO
Twenty-Four Months' Period Ending June 30, 1948

Fines and Confiscations	Sales	Matched Funds and Contributions	Total Revenue Receipts	Total Non-Revenue Receipts	Total Receipts	Total Special Fund	CHARACTER OF REVENUE GENERAL FUND	
							Total	Revenue to Appropri.
\$.....	\$.....	\$.....	\$ 136,691.71	\$.....	\$ 136,691.71	\$.....	\$ 136,691.71	\$.....
.....	1,016,316.55	.....	1,016,316.55	.....	1,016,316.55	.....
.....	41.28	.....	41.28	.....	41.28	.....
.....	227,111.15	.....	227,111.15	.....	227,111.15	.....
.....	2,127.50	.....	13,700,323.37	.....	13,700,323.37	13,700,323.37	.....	.....
.....	110,933.79	.....	110,933.79	110,933.79	.....	.....
.....	70.00	.....	2,900,603.82	.....	2,900,603.82	2,900,603.82	.....	.....
.....	2,739,425.12	.....	2,739,425.12	2,739,425.12	.....	.....
.....	2,599,641.57	7,926.98	2,607,568.55	.....	2,607,568.55	7,891.76
.....	574,628.28	.....	574,628.28	.....	574,628.28	.....
.....	8,070.78	.....	8,070.78	8,070.78	.....	.....
.....	577,736.44	.....	577,736.44	.....	577,736.44	.....
.....	3,940,240.71	.....	3,940,240.71	.....	3,940,240.71	.....
.....	2,527.40	.....	2,527.40	.....	2,527.40	.....
.....	37,009.50	.....	37,009.50	.....	37,009.50	.....
.....	7.50	.....	7.50	.....	7.50	.....	7.50	.....
.....	397,520.39	.....	397,520.39	.....	397,520.39	.....
.....	335,683.14	.....	335,683.14	335,683.14	.....	.....
.....	101.00	.....	101.00	.....	101.00	101.00	101.00	.....
.....	3,371.80	.....	3,371.80	3,371.80	3,371.80	.....
.....	80,270.55	.....	80,270.55	80,270.55	80,270.55	.....
.....	12,161.39	.....	12,161.39	12,161.39	12,161.39	.....
.....	67,760.61	.....	67,760.61	67,760.61	67,760.61	.....
.....	72,651.11	.....	72,651.11	72,651.11	72,651.11	.....
.....	106.12	.....	4,866.27	.....	4,866.27	4,866.27	4,866.27	.....
.....	103,807.83	.....	103,807.83	103,807.83	103,807.83	.....
.....	30,492.05	.....	30,492.05	30,492.05	30,492.05	.....
.....	23,567.59	.....	23,567.59	23,567.59	23,567.59	.....
.....	8.20	1,008.20	111.70	1,119.90	.....	1,119.90	1,111.70
.....	929.85	66,266.00	173.74	66,439.74	66,439.74	66,439.74	.....
.....	219.42	219.42	.....	219.42	219.42	219.42	.....
.....	22,649,822.57	16,378.40	22,666,200.97	22,666,200.97	22,666,200.97	.....	.....
.....	1,782.01	.....	1,782.01	1,782.01	1,782.01	.....
.....	1,250,449.42	.....	1,250,449.42	1,250,449.42	1,250,449.42	.....
.....	1,500.00	35,893.47	37,393.47	37,393.47	37,393.47	.....
.....	3.00	840,796.35	840,799.35	.....	840,799.35	840,799.35	840,799.35	.....
.....	7,266,448.12	7,266,448.12	.....	7,266,448.12	7,266,448.12	7,266,448.12	.....
.....	2,186,953.00	2,186,953.00	3,302.45	2,190,255.45	2,190,255.45	2,190,255.45	.....
.....	10,976.46	10,976.46	.....	10,976.46	10,976.46	10,976.46	.....
.....	599,017.04	612,					

STATE OF
Summary Statement of Expenditures—Operating Funds

COST OF GOVERNMENT	Sch. Ref.	TOTAL	
		General Fund	Special Funds
General Government:			
Legislative	E- 1	\$ 172,690.62	\$.....
Judiciary	E- 1	425,580.14	10,367.00
Executive and Fiscal	E- 1	491,244.45	.....
Public Service:			
Agriculture	E- 2	387,540.57	1,198,623.79
Business Regulation	E- 3	212,602.18	226,614.88
Conservation and Development	E- 4	157,100.75	1,685,482.20
Correction (Adult)	E- 5	525,093.63	74,628.07
Education	E- 6	5,418,464.32	234,718.04
Health	E- 7	561,634.79	852,629.36
Public Welfare:			
Public Assistance	E- 8	.....	14,878,474.83
Charitable Institutions	E- 8	1,638,983.63	120,136.11
Public Works and Highways	E- 9	206,588.94	21,256,491.48
Public Lands and Investments	E-10	664,059.78	365,283.09
Protection of Persons and Property	E-11	173,519.58	1,072.31
Tax Administration	E-12	484,872.54	3,299,378.40
Miscellaneous Governmental Activities	E-13	91,842.32	57,120.62
Miscellaneous Claims and Awards	E-14	9,814.82	.....
Non-Operative Expense:			
Debt Service and Redemptions	E-15	.....	56,105.66
Construction of Public Projects	E-16	.....	193,553.76
Non-Governmental Expense:			
Support of Non-Governmental Agencies	E-17	25,878.38	.....
TOTALS		\$11,647,511.44	\$44,510,679.60
Allocation of Expenditures by Funds:			
General Fund .....	.....	\$11,647,511.44	.....
Special Funds .....	.....	.....	44,510,679.60
TOTALS		\$11,647,511.44	\$44,510,679.60
Percentage Allocation of Expenditures by Funds:			
General Fund .....	.....	.....	.....
Special Funds .....	.....	.....	.....
TOTALS		100.00%	100.00%

NOTE: Schedule Reference:—Details of expenditures within each of the functions of Government are presented in schedules indicated

* Indicates red figures.

† Interest on Registered Warrants.

IDAHO

—Twenty-Four Months' Period Ending June 30, 1948

MAINTENANCE AND OPERATION			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expendi- tures	Cancelled Warrants
Personal Services	Travel	Other Expense						
\$ 109,955.79	\$ 5,832.98	\$ 56,901.85	\$.....	\$.....	\$.....	\$.....	\$ 172,690.62	250.40*
395,338.50	15,379.49	7,258.39	17,970.76	.....	.....	.....	435,947.14	.....
358,072.97	16,074.39	100,600.37	13,786.79	.....	1,709.93	1,000.00	491,244.45	.....
779,202.03	161,047.84	571,320.62	38,015.29	.....	1,129.79	35,448.79	1,586,164.36	135.61*
298,796.04	43,468.01	86,181.23	4,464.75	.....	2,831.66	3,475.37	439,217.06	108.50*
728,035.52	67,494.20	577,247.85	469,663.58	.....	141.80	.....	1,842,582.95	40.80*
181,957.69	5,995.38	332,450.55	79,318.08	.....	.....	.....	599,721.70	10.50*
3,923,835.64	76,789.97	1,075,934.48	450,937.69	125,684.58	.....	.....	5,653,182.36	364.04*
683,000.76	68,458.67	259,119.20	131,773.92	271,911.60	.....	.....	1,414,264.15	454.40*
758,189.73	43,398.63	71,700.36	13,007.01	13,992,179.10	.....	.....	14,878,474.83	1,862.00*
769,442.25	10,752.70	796,806.36	164,128.30	17,770.63	219.50	.....	1,759,119.74	31.01*
3,582,915.00	190,514.32	3,843,978.40	13,845,665.50	.....	7.20	.....	21,463,080.42	92.70*
197,535.39	17,517.27	515,351.37	26,020.67	.....	412.50	272,505.67	1,029,342.87	.....
81,882.76	3,831.42	97,930.78	946.93	.....	.....	.....	174,591.89	.....
861,250.64	123,246.71	458,554.49	130,228.82	.....	2,210,970.18	.10†	3,784,250.94	1,151.41*
50,042.60	2,759.05	65,183.89	19,977.40	.....	.....	11,000.00	148,962.94	50.00*
.....	77.40	1,773.02	.....	7,750.00	214.40	.....	9,814.82	.....
5,021.47	.....	182.81	.....	.....	.....	50,901.38	56,105.66	.....
.....	.....	.....	193,553.76	.....	.....	.....	193,553.76	.....
.....	.....	.....	.....	25,878.38	.....	.....	25,878.38	.....
\$13,754,474.78	\$ 852,638.43	\$ 8,918,476.02	\$15,599,459.25	\$14,441,174.29	\$ 2,217,636.96	\$ 374,331.31	\$56,158,191.04	4,551.37*
\$ 6,779,839.01	\$ 232,627.10	\$ 3,425,124.07	\$ 932,478.00	\$ 242,582.97	\$ 22,860.29	\$ 12,000.00	\$11,647,511.44	671.21*
6,974,635.77	620,011.33	5,493,351.95	14,666,981.25	14,198,591.32	\$ 2,194,776.67	362,331.31	44,510,679.60	3,880.16*
\$13,754,474.78	\$ 852,638.43	\$ 8,918,476.02	\$15,599,459.25	\$14,441,174.29	\$ 2,217,636.96	\$374,331.31	\$56,158,191.04	4,551.37*
49.29%	28.26%	38.32%	5.98%	1.68%	1.03%	3.21%	20.74%	.....
50.71%	71.74%	61.68%	94.02%	98.32%	98.97%	96.79%	79.26%	.....
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

in the above exhibit by reference numbers.

STATE OF IDAHO

Schedule E-1

Analysis of Expenditures—General Government Functions—Twelve Months' Period Ending June 30, 1948

FUNCTIONAL SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
<i>Legislative:</i>											
Lieutenant Governor	\$ 623.62	\$	\$ 428.79	\$ 151.98	\$ 42.85	\$	\$	\$	\$	\$ 623.62	\$
Printing Session Laws	7,634.47	.....	.....	.....	7,634.47	.....	.....	.....	.....	7,634.47	.....
Printing Ses. Laws, 1st, 2nd Extra-Ord. Ses.....	800.72	.....	.....	.....	800.72	.....	.....	.....	.....	800.72	.....
Regular 28th Session.....	885.10	.....	.....	.....	885.10	.....	.....	.....	.....	885.10	250.00
1st Extra-Ord. 28th Ses.....	243.29	.....	.....	.....	243.29	.....	.....	.....	.....	243.29	.....
1st, 2nd Ex-Ord. 28th Ses. Cl'nup.....	158,884.42	.....	109,527.00	5,681.00	43,676.42	.....	.....	.....	.....	158,884.42	.40*
Regular 29th Session and Cleanup.....	3,619.00	.....	.....	.....	3,619.00	.....	.....	.....	.....	3,619.00	.....
<i>Judiciary:</i>											
Supreme Court	112,334.95	.....	103,649.09	3,582.48	2,079.08	3,024.30	.....	.....	.....	112,334.95	.....
Law Library	18,781.10	.....	10,275.00	.....	3,926.64	4,579.46	.....	.....	.....	18,781.10	.....
Law Library Special Fund	10,367.00	.....	.....	.....	.....	10,367.00	.....	.....	.....	10,367.00	.....
District Court	294,464.09	.....	281,414.41	11,797.01	1,252.67	.....	.....	.....	.....	294,464.09	.....
<i>General Government—Executive:</i>											
Governor Administration	42,993.57	.....	30,598.79	1,729.87	6,818.43	2,851.48	.....	.....	1,000.00	42,993.57	.....
Attorney General	61,632.54	.....	51,982.80	936.90	5,558.10	3,154.74	.....	.....	.....	61,632.54	.....
Attorney General—Contingent	1,091.14	.....	.....	1,043.79	47.35	.....	.....	.....	.....	1,091.14	.....
Secretary of State	39,449.83	.....	29,489.01	216.60	7,602.81	431.48	.....	1,709.93	.....	39,449.83	.....
<i>General Government—Fiscal:</i>											
State Treasurer	40,817.90	.....	33,073.82	348.30	7,377.78	18.00	.....	.....	.....	40,817.90	.....
State Auditor	159,430.85	.....	135,753.14	1,982.61	20,776.70	918.40	.....	.....	.....	159,430.85	.....
State Auditor—Microfilming	10,000.00	.....	933.82	.....	9,066.18	.....	.....	.....	.....	10,000.00	.....
State Purchasing Agent	35,929.82	.....	29,705.34	378.36	5,437.79	408.33	.....	.....	.....	35,929.82	.....
State Purchasing Agt.—War Assets	85,939.20	.....	35,943.72	8,913.49	35,257.18	5,824.81	.....	.....	.....	85,939.20	.....
Bureau of the Budget	13,959.60	.....	10,597.53	524.47	2,658.05	179.55	.....	.....	.....	13,959.60	.....
TOTAL	\$ 1,089,515.21	\$ 10,367.00	\$ 863,367.26	\$ 37,286.86	\$ 164,760.61	\$ 31,757.55	\$	\$ 1,709.93	\$ 1,000.00	\$ 1,099,882.21	\$ 250.40*
<i>Expenditures by Funds:</i>											
General Fund	\$ 1,089,515.21	.....	\$ 863,367.26	\$ 37,286.86	\$ 164,760.61	\$ 21,390.55	\$	\$ 1,709.93	\$ 1,000.00	\$ 1,089,515.21	\$ 250.40*
Special Funds.....	10,367.00	.....	.....	.....	.....	10,367.00	.....	.....	.....	10,367.00	.....
TOTALS.....	\$ 1,089,515.21	\$ 10,367.00	\$ 863,367.26	\$ 37,286.86	\$ 164,760.61	\$ 31,757.55	\$	\$ 1,709.93	\$ 1,000.00	\$ 1,099,882.21	\$ 250.40*

* Indicates red figures.

STATE OF IDAHO

Schedule E-1 (Continued)

Analysis of General Fund Appropriation—General Government Functions—Twenty-Four Months' Period Ending June 30, 1948

NAME OF FUND	Unencumb. Approp'n Balance 6/30/46	ADDITIONS				Total Available	DEDUCTIONS			Unencum. Approp'n Balance 6/30/48
		Beginning Outst'ndg Orders	Prior Period Adjustm't	Direct Receipts	Authorz'd Appopr'n Curr. Bien.		Lapsed Appopr'n Balances	Total Expend. 24 Mos.	Ending Outst'ndg Orders	
<i>Legislative:</i>										
Lieutenant Governor	\$ 695.88	\$.....	\$.....	\$.....	\$ 1,500.00	\$ 2,195.88	\$ 403.18	\$ 623.62	\$.....	\$ 1,169.08
Printing Session Laws	4,093.22	.....	.....	.....	8,500.00	12,593.22	4,093.22	7,634.47	.....	865.55
Regular 28th Session	11.50	.....	.....	.....	.....	11.50	11.50	.....	.....	.....
28th Session Cleanup	191.14	.....	.....	.....	.....	191.14	191.14	.....	.....	.....
1st Extra-Ordinary 28th Session	7,171.31	.....	.....	.....	.....	7,171.31	6,286.21	885.10	.....	.....
2nd Extra-Ordinary 28th Session	3,128.25	.....	.....	.....	.....	3,128.25	3,128.25	.....	.....	.....
Regular 29th Session and Cleanup	159,000.00	.....	.....	17.62	269.27	159,286.89	257.77	158,884.42	.....	144.70
1st and 2nd Extra-Ord. 28th Session Cleanup	8,971.49	.....	.....	.....	.....	8,971.49	8,728.20	243.29	.....	.....
Printing Session Laws, 1st, 2nd Ex. Ord.	1,500.00	.....	.....	.....	.....	1,500.00	699.28	800.72	.....	.....
Printing Constitutional Amendments	6,000.00	.....	.....	.....	6,000.00	12,000.00	2,381.00	3,619.00	.....	6,000.00
Presidential Electors .....	.....	.....	.....	.....	500.00	500.00	.....	.....	.....	500.00
<i>Judiciary:</i>										
Supreme Court	60,368.81	.....	21.55	37.11	111,850.00	172,277.47	507.20	112,384.95	7.70	59,427.62
Law Library	16,326.63	1,400.00	34.04	.....	24,820.00	42,580.67	3,216.16	18,781.10	4,000.00	16,583.41
District Court	160,473.15	.....	120.00	.....	280,300.00	440,893.15	5,454.18	294,464.09	.....	140,974.88
<i>General Government—Executive:</i>										
Governor Administration	23,178.11	273.65	.....	.....	43,760.00	67,211.76	330.81	42,993.57	.....	23,887.38
Attorney General	34,996.55	431.76	159.00	215.61	61,800.00	97,602.92	2,697.60	61,632.54	474.54	32,798.24
Attorney General Contingent	2,089.65	.....	.....	.....	2,500.00	4,589.65	1,811.74	1,091.14	.....	1,686.77
Secretary of State	18,364.92	.....	9.55	2,508.68	39,090.00	59,973.15	49.41	39,449.83	.....	20,473.91
<i>General Government—Fiscal:</i>										
State Treasurer	22,304.25	.....	.....	55.33	42,712.00	65,071.58	33.05	40,817.90	.....	24,220.63
State Auditor	86,103.88	648.73	.....	6.00	180,976.00	267,734.61	1,138.35	159,430.85	2,480.61	104,684.80
State Auditor—Microfilming .....	.....	.....	.....	.....	10,000.00	10,000.00	.....	10,000.00	.....	.....
State Purchasing Agent	17,887.98	20.95	.....	71.08	38,922.00	56,902.01	379.87	35,929.82	.67	20,591.65
State Purchasing Agent—War Surplus	50,000.00	.....	.....	54,210.96	.....	104,210.96	.....	85,939.20	13,875.84	4,395.92
Bureau of the Budget	10,837.00	.....	.....	1.57	16,700.00	27,538.57	2,658.75	13,959.60	.....	10,920.22
TOTALS	\$ 693,693.72	\$ 2,775.09	\$ 344.14	\$ 57,123.96	\$ 870,190.27	\$ 1,624,136.18	\$ 44,456.97	\$ 1,020,515.21	\$ 20,820.26	\$ 460,924.54

STATE OF IDAHO

Schedule E-2

Analysis of Expenditures—Agriculture and Animal Industry—Twenty-Four Months' Period Ending June 30, 1948

FUNCTIONAL—SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
<i>Agriculture:</i>											
Administration—General	\$ 51,280.24	\$.....	\$ 35,342.35	\$ 2,569.29	\$ 5,474.57	\$ 7,894.03	\$.....	\$.....	\$.....	\$ 51,280.24	\$.....
Administration—Special .....	.....	658,460.26	468,479.11	104,844.46	36,638.62	12,777.38	.....	271.90	35,448.79	658,460.26	10.35*
Agriculture Fund Audit .....	.....	1,257.40	1,257.40	.....	.....	.....	.....	.....	.....	1,257.40	.....
Weights and Measures—General.....	12,135.00	.....	12,135.00	.....	.....	.....	.....	.....	.....	12,135.00	.....
Weights and Measures—Special.....	.....	15,152.99	.....	9,189.35	5,963.64	.....	.....	.....	.....	15,152.99	.....
Horticultural Inspection	15,547.43	.....	12,342.00	2,798.20	407.23	.....	.....	.....	.....	15,547.43	.....
Dairy Inspection .....	.....	75,052.45	49,848.95	20,488.34	4,373.28	341.88	.....	.....	.....	75,052.45	.....
Bee Inspection .....	.....	3,566.43	2,494.44	979.60	92.39	.....	.....	.....	.....	3,566.43	.....
Bang's Disease Indemnity	39,228.28	.....	5,492.50	.....	33,735.78	.....	.....	.....	.....	39,228.28	97.26*
Noxious Weed—County	197,429.82	.....	1,000.00	234.85	192,654.56	2,962.41	.....	578.00	.....	197,429.82	.....
Noxious Weed—State Lands	16,494.41	.....	.....	.....	16,494.41	.....	.....	.....	.....	16,494.41	.....
State Predatory Animal .....	.....	94,679.22	68,867.97	.....	25,811.25	.....	.....	.....	.....	94,679.22	20.00*
Sheep Inspection—Special .....	.....	20,201.44	14,124.30	4,894.85	1,182.29	.....	.....	.....	.....	20,201.44	.....
Sheep Inspection—General	9,576.90	.....	9,576.90	.....	.....	.....	.....	.....	.....	9,576.90	.....
Pest Control and Research	45,848.49	.....	21,919.54	1,974.78	16,203.20	5,750.97	.....	.....	.....	45,848.49	8.00*
Experimental Fertilizer .....	.....	2,738.73	2,086.23	317.80	170.30	.....	.....	164.40	.....	2,738.73	.....
Idaho Advertising and Development .....	.....	240,783.29	14,818.49	5,202.42	219,914.42	751.76	.....	96.20	.....	240,783.29	.....
Idaho Adv. and Develop. Audit .....	.....	500.00	500.00	.....	.....	.....	.....	.....	.....	500.00	.....
Livestock Disease Control .....	.....	86,231.58	58,916.85	7,553.90	12,204.68	7,536.86	.....	19.29	.....	86,231.58	.....
TOTALS	\$ 387,540.57	\$1,198,623.79	\$ 779,202.03	\$ 161,047.84	\$ 571,320.62	\$ 38,015.29	\$.....	\$ 1,129.79	\$ 35,448.79	\$1,586,164.36	\$ 135.61*
<i>Expenditures by Funds:</i>											
General Fund.....	\$ 387,540.57	.....	\$ 97,808.29	\$ 7,577.12	\$ 264,969.75	\$ 16,607.41	\$.....	\$ 578.00	.....	\$ 387,540.57	\$ 105.26*
Special Funds .....	.....	1,198,623.79	681,393.74	153,470.72	306,350.87	21,407.88	.....	551.79	35,448.79	1,198,623.79	30.35*
TOTALS	\$ 387,540.57	\$1,198,623.79	\$ 779,202.03	\$ 161,047.84	\$ 571,320.62	\$ 38,015.29	\$.....	\$ 1,129.79	\$ 35,448.79	\$1,586,164.36	\$ 135.61*

ANALYSIS OF GENERAL FUND APPROPRIATIONS

NAME OF FUNDS	Unencum. Approp'r'n Bal. 6/30/46	ADDITIONS				Total Available	DEDUCTIONS			Unencum. Approp'r'n Balance 6/30/48
		Beginning Outst'ndg Orders	Prior Period Adjust.	Direct Receipts	Author'zd Approp'r'n Curr. Bien.		Lapsed Approp'r'n Balance	Total Expend. 24 Mos.	Ending Outst'ndg Orders	
<i>General Fund:</i>										
Agriculture Administration	\$ 30,308.89	\$ 234.17	\$.....	\$ 1,577.87	\$ 57,800.00	\$ 89,920.93	\$ 1,725.49	\$ 51,280.24	\$ 149.79	\$ 36,765.41
Horticultural Inspection.....	8,628.31	.....	189.15	.....	20,000.00	28,817.46	862.04	15,547.43	23.21	12,384.78
Pest Control and Research	38,526.54	329.14	262.38	989.00	50,000.00	90,107.06	5,939.89	45,848.49	148.90	38,169.78
Bang's Disease Indemnity	45,456.28	.....	.....	.....	60,000.00	105,456.28	20,467.64	39,228.28	.....	45,760.36
Noxious Weed—County	102,994.43	.....	.....	25.20	140,000.00	243,019.63	175.49	197,429.82	3,426.90	41,987.42
Noxious Weed—State Lands	10,228.93	1,090.00	.....	.....	20,000.00	31,318.93	.....	16,494.41	.....	14,824.52
Sheep Inspection Fund	5,000.00	.....	.....	.....	10,000.00	15,000.00	107.10	9,576.90	.....	5,316.00
Weights and Measures Inspection	5,000.00	.....	.....	.....	14,270.00	19,270.00	.....	12,135.00	.....	7,135.00
TOTALS	\$ 246,143.38	\$ 1,653.31	\$ 451.53	\$ 2,592.07	\$ 372,070.00	\$ 622,910.29	\$ 29,277.65	\$ 287,540.57	\$ 3,748.80	\$ 202,343.27

* Indicates red figures.

STATE OF IDAHO

Schedule E-3

Analysis of Expenditures—Business Regulation—Twenty-Four Months' Period Ending June 30, 1948

FUNCTIONAL-SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
<i>Finance Commissioner:</i>											
Finance Commissioner—Gen. Adm.	\$ 13,143.00	\$.....	\$ 13,143.00	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$ 13,143.00	\$.....
Banks and Investment Adm.	.....	21,853.72	15,085.02	3,514.70	3,739.27	485.27*	.....	.....	.....	21,853.72	.....
Insurance Commissioner	36,527.20	.....	26,232.13	892.95	9,018.55	383.57	.....	.....	.....	36,527.20	.....
Insurance Interim Committee	1,415.60	.....	170.00	763.14	482.46	.....	.....	.....	.....	1,415.60	.....
<i>Commissioner of Law Enforcement:</i>											
Occupational License	.....	42,082.76	28,074.39	4,735.89	8,133.06	761.42	.....	378.00	.....	42,082.76	75.00*
<i>Industrial Accident Board:</i>											
General Adm. and Occup. Disease	.....	63,437.53	51,388.63	2,362.32	8,495.48	1,191.10	.....	.....	.....	63,437.53	.....
Industrial Special Indemnity	.....	3,475.37	.....	.....	.....	.....	.....	.....	3,475.37	3,475.37	.....
Special Real Estate Fund	.....	5,601.27	3,847.00	1,322.69	299.95	131.63	.....	.....	.....	5,601.27	.....
Athletic Commission	.....	6,324.87	.....	1,571.85	4,753.02	.....	.....	.....	.....	6,324.87	.....
Bar Commission	.....	10,002.09	5,359.46	1,723.01	2,919.62	.....	.....	.....	.....	10,002.09	.....
Pharmacy Board	.....	18,415.65	12,433.71	3,234.95	2,194.69	534.30	.....	18.00	.....	18,415.65	.....
Bureau of Aeronautics	.....	41,191.92	11,831.33	6,035.48	22,861.76	463.35	.....	.....	.....	41,191.92	.....
Professional Engineers	.....	5,213.90	3,296.00	581.65	1,326.25	.....	.....	10.00	.....	5,213.90	.....
State Mine Inspector	.....	21,623.88	12,225.13	1,928.39	6,300.36	1,170.00	.....	.....	.....	21,623.88	.....
Public Utilities	104,412.69	.....	84,307.41	7,685.31	12,105.32	314.65	.....	.....	.....	104,412.69	15.00*
Store License and Unfair Sales Act	26,255.04	.....	17,530.79	4,308.67	2,121.92	.....	.....	2,293.66	.....	26,255.04	18.50*
Electrical Contractor's	9,224.77	.....	5,742.04	2,551.06	799.67	.....	.....	132.00	.....	9,224.77	.....
Contractor's License Board	.....	9,015.80	8,130.00	255.95	629.85	.....	.....	.....	.....	9,015.80	.....
TOTALS	\$ 212,602.18	\$ 226,614.88	\$ 298,796.04	\$ 43,468.01	\$ 86,181.23	\$ 4,464.75	\$.....	\$ 2,831.66	\$ 3,475.37	\$ 439,217.06	\$ 108.50*
<i>Expenditures by Funds:</i>											
General Fund	\$ 212,602.18	.....	\$ 159,350.50	\$ 18,129.52	\$ 30,828.28	\$ 1,868.22	.....	\$ 2,425.66	.....	\$ 212,602.18	\$ 33.50*
Special Funds	.....	\$ 226,614.88	139,445.54	25,338.49	55,352.95	2,596.53	.....	406.00	\$ 3,475.37	226,614.88	75.00*
TOTALS	\$ 212,602.18	\$ 226,614.88	\$ 298,796.04	\$ 43,468.01	\$ 86,181.23	\$ 4,464.75	\$.....	\$ 2,831.66	\$ 3,475.37	\$ 439,217.06	\$ 108.50*

ANALYSIS OF GENERAL FUND APPROPRIATIONS

NAME OF FUND	Unencum. Approp'r'n Balance 6/30/46	ADDITIONS				Total Available	DEDUCTIONS			Unencum. Approp'r'n Balance 6/30/48
		Beginning Outst'ndg Orders	Prior Period Adjustm'ts	Direct Receipts	Author'zd Approp'r'n Curr. Bien.		Lapsed Approp'r'n Balance	Total Expend's. 24 Mos.	Ending Outst'ndg Orders	
<i>General Fund:</i>										
Finance Commissioner Adm.	\$ 6,400.00	\$.....	\$.....	\$ 43.00	\$ 13,400.00	\$ 19,843.00	\$.....	\$ 13,143.00	\$.....	\$ 6,700.00
Department of Insurance	20,133.82	248.96	14.84	.....	50,000.00	70,397.62	1,419.34	36,527.20	518.03	31,933.05
Insurance Interim Committee	2,644.83	.....	.....	.....	.....	2,644.83	1,229.23	1,415.60	.....	.....
State Mine Inspector	10,882.79	17.30	.....	.....	28,600.00	34,500.09	239.05	21,623.88	35.59	12,601.57
Public Utilities Commission	61,602.72	29.55	139.16	.....	134,980.00	196,751.43	7,207.84	104,412.69	334.70	84,796.20
Store License and Unfair Sales Act	21,073.80	30.00	60.82	2,197.84	30,500.00	53,862.46	9,577.99	26,255.04	44.00	17,985.42
Electrical Contractor's	.....	.....	.....	23,566.00	.....	23,566.00	.....	9,224.77	128.13	14,213.10
	\$ 100,757.86	\$ 205.81	\$ 214.82	\$ 25,800.84	\$ 259,480.00	\$ 401,565.42	\$ 19,672.45	\$ 212,602.18	\$ 1,060.45	\$ 168,220.25

TOTAL GENERAL

STATE OF IDAHO

Schedule E-4

Analysis of Expenditures—Conservation and Development—Twenty-Four Months' Period Ending June 30, 1948

FUNCTIONAL-SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
<i>Fish and Game:</i>											
Fish and Game Commission	\$.....	\$1,416,711.25	\$ 539,163.94	\$ 51,041.30	\$ 455,446.51	\$ 370,938.70	\$.....	\$ 120.80	\$.....	\$1,416,711.25	\$ 33.10*
Fish and Game Audit .....	.....	1,338.22	1,338.22	.....	.....	.....	.....	.....	.....	1,338.22	.....
Game Warden's Predatory Animal .....	.....	103,795.25	36,078.64	2,830.16	63,967.15	919.30	.....	.....	.....	103,795.25	3.30*
Wildlife Restoration Project .....	.....	157,715.86	33,487.40	5,030.76	29,006.78	90,190.92	.....	.....	.....	157,715.86	4.40*
<i>Reclamation:</i>											
Reclamation Administration	45,121.31	.....	33,982.85	2,589.40	6,454.46	2,094.60	.....	.....	.....	45,121.31	.....
Water Conservation	34,378.02	.....	28,366.32	1,159.44	4,852.26	.....	.....	.....	.....	34,378.02	.....
U.S. Geological Survey	30,983.12	.....	23,879.86	1,802.65	4,927.46	373.15	.....	.....	.....	30,983.12	.....
Columbia, Snake, and Bear River Investigation	10,797.33	.....	10,527.80	257.15	12.38	.....	.....	.....	.....	10,797.33	.....
Carey Act Relief	21.00	.....	.....	.....	.....	.....	.....	21.00	.....	21.00	.....
Carey Act Trust .....	.....	22.90	.....	.....	22.90	.....	.....	.....	.....	22.90	.....
Small Irrigation Projects	35,799.97	.....	18,528.41	2,788.34	9,346.31	5,146.91	.....	.....	.....	35,799.97	.....
Heyburn Park—Special Fund .....	.....	5,898.72	2,687.08	.....	3,211.64	.....	.....	.....	.....	5,898.72	.....
TOTALS	\$ 157,100.75	\$1,685,482.20	\$ 728,035.52	\$ 67,494.20	\$ 577,247.85	\$ 469,663.58	\$.....	\$ 141.80	\$.....	\$1,842,582.95	\$ 40.80*
<i>Expenditures by Funds:</i>											
General Fund	\$ 157,100.75	.....	\$ 115,280.24	\$ 8,591.98	\$ 25,592.87	\$ 7,614.66	\$.....	\$ 21.00	\$.....	\$ 157,100.75	.....
Special Funds .....	.....	\$1,685,482.20	612,755.28	58,902.22	551,654.98	462,048.92	.....	120.80	.....	1,685,482.20	40.80*
TOTALS	\$ 157,100.75	\$1,685,482.20	\$ 728,035.52	\$ 67,494.20	\$ 577,247.85	\$ 469,663.58	\$.....	\$ 141.80	\$.....	\$1,842,582.95	\$ 40.80*

ANALYSIS OF GENERAL FUND APPROPRIATIONS

NAME OF FUND	Unencum. Appopr'n Balance 6/30/46	ADDITIONS				Total Available	DEDUCTIONS			Unencum. Appopr'n Balance 6/30/48
		Beginning Outst'ndg Orders	Prior Period Adjustm'ts	Direct Receipts	Author'zd Appopr'n Curr. Bien.		Lapsed Appopr'n Balance	Total Expend. 24 Mos.	Ending Outst'ndg Orders	
<i>General Fund:</i>										
Reclamation Administration	\$ 25,389.34	\$ 69.92	\$.....	\$ 1,088.00	\$ 50,000.00	\$ 76,547.26	\$ 3,415.32	\$ 45,121.31	\$ 17.56	\$ 27,993.07
Water Conservation	30,670.71	12.70	.....	700.00	47,000.00	78,383.41	8,021.55	34,378.02	.....	35,983.84
U.S. Geological Survey	16,606.42	.....	623.30	.....	30,000.00	47,229.72	623.30	30,983.12	.....	15,623.30
Columbia, Snake & Bear River Invest.	8,951.37	.....	.....	.....	15,000.00	18,951.37	467.53	10,797.33	38.77	7,647.74
Small Irrigation Projects	92,640.49	2,779.34	182.30	24.50	50,000.00	145,576.63	72,268.45	35,799.97	122.46	37,385.75
Carey Act Relief	1,780.50	.....	.....	.....	.....	1,780.50	1,759.50	21.00	.....	.....
TOTALS	\$ 171,038.83	\$ 2,861.96	\$ 755.60	\$ 1,812.50	\$ 192,000.00	\$ 368,468.89	\$ 86,555.65	\$ 157,100.75	\$ 178.79	\$ 124,633.70

* Indicates red figures.

STATE OF IDAHO

Schedule E-5

Analysis of Expenditures—Correction (Adult)—Twenty-Four Months' Period Ending June 30, 1948

FUNCTIONAL-SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
<i>Penitentiary:</i>											
Penitentiary Administration	\$ 402,681.75	.....	\$ 148,864.65	\$ 5,960.38	\$ 221,015.22	\$ 26,841.50	.....	.....	.....	\$ 402,681.75	\$ 10.50*
Board of Prison Comm. Pen. Income .....	.....	73,924.68	26,268.04	35.00	47,621.64	.....	.....	.....	.....	73,924.68	.....
Penitentiary Library .....	.....	703.39	.....	.....	703.39	.....	.....	.....	.....	703.39	.....
Eagle Island Flood Control	11,472.62	.....	2,695.00	.....	2,249.62	6,528.00	.....	.....	.....	11,472.62	.....
Pen. Improv. Constr. & License Mfg.	110,939.26	.....	4,130.00	.....	60,860.68	45,948.58	.....	.....	.....	110,939.26	.....
TOTALS	\$ 525,093.63	\$ 74,628.07	\$ 181,957.69	\$ 5,995.38	\$ 332,450.55	\$ 79,318.08	\$.....	\$.....	\$.....	\$ 599,721.70	\$ 10.50*
<i>Expenditures by Funds:</i>											
General Fund	\$ 525,093.63	.....	\$ 155,689.65	\$ 5,960.38	\$ 284,125.52	\$ 79,318.08	.....	.....	.....	\$ 525,093.63	\$ 10.50*
Special Funds .....	.....	\$ 74,628.07	26,268.04	35.00	48,325.03	.....	.....	.....	.....	74,628.07	.....
TOTALS	\$ 525,093.63	\$ 74,628.07	\$ 181,957.69	\$ 5,995.38	\$ 332,450.55	\$ 79,318.08	\$.....	\$.....	\$.....	\$ 599,721.70	\$ 10.50*

ANALYSIS OF GENERAL FUND APPROPRIATIONS

NAME OF FUND	Unencum. Appopr'n Balance 6/30/46	ADDITIONS				Total Available	DEDUCTIONS			Unencum. Appopr'n Balance 6/30/48
Beginning Outst'ndg Orders	Prior Period Adjustm'ts	Direct Receipts	Author'zd Appopr'n Curr. Bien.	Lapsed Appopr'n Balance	Total Expend.					

Analysis of Expenditures—Education—Twenty-Four Months' Period Ending June 30, 1948

FUNCTIONAL-SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
General Adm. and School Lunches.....	\$ 124,628.70	\$	\$ 88,355.58	\$ 17,494.51	\$ 16,590.74	\$ 2,187.87	\$	\$	\$	\$ 124,628.70	\$
School District Reorganization .....	.....	\$ 29,463.07	14,191.60	11,985.38	2,331.38	954.71	.....	.....	.....	29,463.07	.....
Vocational Education	130,951.87	.....	53,271.82	9,702.03	22,090.17	3,370.87	42,516.98	.....	.....	130,951.87	.....
Vocational Rehabilitation	25,175.31	.....	.....	.....	.....	.....	25,175.31	.....	.....	25,175.31	.....
Traveling Library	15,987.83	.....	14,233.83	.....	668.89	1,085.11	.....	.....	.....	15,987.83	.....
So. Idaho College of Ed.—General.....	338,649.96	.....	235,895.61	3,521.71	61,164.13	38,068.51	.....	.....	.....	338,649.96	40.00*
So. Idaho College of Ed.—Special .....	.....	55,366.37	39,887.57	.....	15,478.80	.....	.....	.....	.....	55,366.37	.....
So. Idaho College of Ed.—Vets. Hous.	3,899.10	.....	.....	.....	.....	3,899.10	.....	.....	.....	3,899.10	.....
Deaf and Blind School—General.....	277,718.48	.....	162,742.97	3,098.53	98,444.27	18,432.71	.....	.....	.....	277,718.48	.....
Deaf and Blind School—Special.....	.....	3,815.00	3,815.00	.....	.....	.....	.....	.....	.....	3,815.00	.....
Indus. Training School—General.....	330,377.08	.....	134,460.53	1,350.18	170,623.02	28,943.35	.....	.....	.....	330,377.08	153.70*
Indus. Training School—Special.....	.....	31,426.37	20,793.80	.....	10,632.57	.....	.....	.....	.....	31,426.37	157.00*
No. Idaho College of Ed.—General.....	417,966.24	.....	336,701.05	2,742.30	60,176.04	18,346.85	.....	.....	.....	417,966.24	.....
No. Idaho College of Ed.—Special .....	.....	60,748.97	16,433.90	.....	44,315.07	.....	.....	.....	.....	60,748.97	.....
No. Idaho College of Ed.—Vets. Hous.	5,404.27	.....	.....	.....	.....	5,404.27	.....	.....	.....	5,404.27	.....
Idaho State College—General.....	990,426.37	.....	765,577.98	4,613.13	184,632.52	35,602.74	.....	.....	.....	990,426.37	.....
Idaho State College—Special .....	.....	30,930.75	21,506.12	.....	9,424.63	.....	.....	.....	.....	30,930.75	.....
Idaho State College—Voc. Ed.....	102,677.47	.....	71,336.84	.....	16,526.33	14,814.30	.....	.....	.....	102,677.47	.....
Idaho State College—Classroom Fac...	8,889.41	.....	.....	.....	.....	8,889.41	.....	.....	.....	8,889.41	.....
Idaho State College—Land Purchases	5,750.00	.....	.....	.....	.....	5,750.00	.....	.....	.....	5,750.00	.....
Idaho State College—Vets. Housing....	4,192.15	.....	.....	.....	.....	4,192.15	.....	.....	.....	4,192.15	.....
Idaho State College—Heating Plant....	3,011.60	.....	.....	.....	.....	3,011.60	.....	.....	.....	3,011.60	.....
Education Survey Committee.....	23,548.65	.....	1,325.00	647.81	20,017.56	1,558.28	.....	.....	.....	23,548.65	.....
University of Idaho and Exp. Station.	1,893,681.25	.....	1,533,678.23	.....	283,862.04	75,540.98	600.00	.....	.....	1,893,681.25	13.34*
University of Idaho—Vets. Housing....	170,227.39	.....	.....	.....	.....	170,227.39	.....	.....	.....	170,227.39	.....
Experimental Station	41,463.76	.....	29,000.00	.....	10,494.88	1,968.88	.....	.....	.....	41,463.76	.....
Pure Seed	23,063.52	.....	18,261.37	832.88	3,847.22	122.05	.....	.....	.....	23,063.52	.....
Rodent Control	10,801.04	.....	2,320.13	.....	8,480.91	.....	.....	.....	.....	10,801.04	.....
Bureau of Mines and Geology	34,931.05	.....	23,175.68	3,064.97	3,629.14	5,061.26	.....	.....	.....	34,931.05	.....
Bean Experimentation	7,046.62	.....	2,798.75	352.23	921.94	2,978.70	.....	.....	.....	7,046.62	.....
Agricultural Extension Service.....	254,940.17	.....	240,512.65	5,538.28	8,889.24	.....	.....	.....	.....	254,940.17	.....
Potato Research	17,144.82	.....	12,520.22	340.45	2,671.77	612.38	.....	.....	.....	17,144.82	.....
Swine Specialist	6,132.82	.....	4,878.67	1,240.87	18.28	.....	.....	.....	.....	6,132.82	.....
Special Research	64,707.52	.....	43,726.58	5,075.83	8,605.65	7,299.46	.....	.....	.....	64,707.52	.....
Teachers' Retirement Fund	85,069.87	.....	16,998.93	1,662.32	7,045.45	1,970.88	57,392.29	.....	.....	85,069.87	.....
Narcotic Research .....	.....	22,967.51	14,435.23	3,526.56	4,356.84	648.88	.....	.....	.....	22,967.51	.....
TOTALS	\$ 5,418,464.32	\$ 234,718.04	\$ 3,923,835.64	\$ 76,789.97	\$ 1,075,934.48	\$ 450,937.69	\$ 125,684.58	\$	\$	\$ 5,653,182.36	\$ 364.04*
<i>Expenditures by Funds:</i>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
General Fund	\$ 5,418,464.32	\$	\$ 3,792,772.42	\$ 61,278.03	\$ 989,395.19	\$ 449,334.10	\$ 125,684.58	\$	\$	\$ 5,418,464.32	\$ 207.04*
Special Funds .....	.....	\$ 234,718.04	131,063.22	15,511.94	86,539.29	1,603.59	.....	.....	.....	234,718.04	157.00*
TOTALS	\$ 5,418,464.32	\$ 234,718.04	\$ 3,923,835.64	\$ 76,789.97	\$ 1,075,934.48	\$ 450,937.69	\$ 125,684.58	\$	\$	\$ 5,653,182.36	\$ 364.04*

* Indicates red figures.

Schedule E-6 (Continued)

Analysis of General Fund Appropriations—Education—Twenty-Four Months' Period Ending June 30, 1948

NAME OF FUND	Unencum. Approp'r'n Balance 6/30/46	ADDITIONS				Total Available	DEDUCTIONS			Unencum. Approp'r'n Balance 6/30/48
		Beginning Outst'ndg Orders	Prior Period Adjustm't	Direct Receipts	Authorz'd Approp'r'n Curr. Bien.		Lapsed Approp'r'n Balance	Total Expend. 24 Mos.	Ending Outst'ndg Orders	
<i>General Fund:</i>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
General Adm. and School Lunches	\$ 63,904.40	\$ 346.42	\$ 207.16	\$ 758.77	\$ 143,966.00	\$ 209,182.75	\$ 4,424.45	\$ 124,628.70	\$ 431.44	\$ 79,698.16
Vocational Education	48,782.88	176.37	1,744.97	33,383.09	120,400.00	204,487.31	1,780.26	130,951.87	4,638.05	67,072.13
Vocational Rehabilitation	13,991.62	891.79	171.00	275.88	30,000.00	.45,330.29	8,521.99	25,175.31	585.50	16,047.49
Traveling Library	9,442.31	331.61	.....	194.87	18,870.00	28,888.79	1,989.46	15,987.83	229.07	10,632.43
Printing Courses of Study .....	.....	.....	.....	.....	10,000.00	10,000.00	.....	.....	.....	10,000.00
S.I.C.E.—General	91,289.15	5,288.59	.....	110,076.76	254,120.00	460,774.50	53.13	338,649.96	3,610.11	118,461.30
S.I.C.E.—Vets. Housing	3,900.00	.....	.....	.....	.....	.....	.90	3,899.10	.....	.....
Deaf and Blind School—General	145,248.76	5,436.01	763.58</td							

Analysis of Expenditures—Public Health—Twenty-Four Months' Period Ending June 30, 1948

FUNCTIONAL-SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
<i>State:</i>											
General Adm. and Sausage Mfg.	\$ 86,591.34	\$.....	\$ 35,561.61	\$ 13,498.34	\$ 34,814.72	\$ 2,716.67	\$.....	\$.....	\$.....	\$ 86,591.34	\$.....
Hospital Advisory Council	1,409.44	.....	880.00	529.44	.....	.....	.....	.....	.....	1,409.44	.....
Crippled Children	72,441.76	.....	34,516.05	1,195.14	1,482.85	591.85	34,655.87	.....	.....	72,441.76	.....
T.B. Hospitalization and Gooding	267,837.75	.....	96,196.29	1,330.31	78,639.10	60,328.54	30,843.51	.....	.....	267,837.75	.....
Venereal Disease	46,242.07	.....	30,913.04	5,446.10	9,882.93	.....	.....	.....	.....	46,242.07	.....
Vital Statistics	47,981.77	.....	36,253.41	1,171.52	7,426.17	3,130.67	.....	.....	.....	47,981.77	.....
T.B. Hospital (Gooding) Mov. P.W. Bldgs.	39,630.66	.....	717.35	712.10	.....	38,201.21	.....	.....	.....	39,630.66	.....
<i>County:</i>											
Coeur d'Alene Health Unit	7,292.54	7,292.54	.....	.....	.....	.....	.....	.....	.....	7,292.54	.....
Boise City Health Unit	36,303.89	30,771.27	.....	5,296.17	8.95	232.50	.....	.....	.....	36,303.89	.....
Twin Falls Health Unit	7,268.18	7,268.18	.....	.....	.....	.....	.....	.....	.....	7,268.18	.....
Sanitation	3,021.51	3,021.51	.....	.....	.....	.....	.....	.....	.....	3,021.51	.....
Rigby City Health Unit	240.00	240.00	.....	.....	.....	.....	.....	.....	.....	240.00	.....
Payette City Health Unit	185.81	185.81	.....	.....	.....	.....	.....	.....	.....	185.81	.....
Nat'l Foundation for Infantile Paralysis	4,630.97	4,200.26	429.81	.90	.....	.....	.....	.....	.....	4,630.97	.....
<i>Federal:</i>											
General Health Service	141,027.36	104,956.47	14,784.62	19,841.62	1,300.65	144.00	.....	.....	.....	141,027.36	.....
Maternal and Child Health "A"	89,499.14	64,221.37	7,786.47	13,689.98	1,705.19	2,096.13	.....	.....	.....	89,499.14	.....
Maternal and Child Health "B"	109,586.92	52,168.31	11,414.37	23,831.37	11,118.12	11,054.75	.....	.....	.....	109,586.92	\$ 144.40*
Crippled Children "A"	84,330.73	26,253.39	3,195.67	3,203.60	688.20	50,989.87	.....	.....	.....	84,330.73	.....
Crippled Children "B"	49,820.29	5,510.27	911.00	2,764.39	3,686.76	36,947.87	.....	.....	.....	49,820.29	.....
Vital Statistics	572.80	340.00	92.80	140.00	.....	.....	.....	.....	.....	572.80	.....
Mental Health	1,981.50	1,760.00	97.75	24.39	99.36	.....	.....	.....	.....	1,981.50	.....
Cancer Control	13,066.51	5,275.00	2,037.92	5,452.85	50.74	250.00	.....	.....	.....	13,066.51	.....
U. S. P. H. S. Grant No. C553	67.15	.....	64.35	2.80	.....	.....	.....	.....	.....	67.15	.....
Emer. Maternity Infant Care "E"	106,280.89	3,104.84	.....	17.45	.....	103,158.60	.....	.....	.....	106,280.89	306.00*
Venereal Disease	65,656.16	54,763.53	.....	9,699.13	69.00	1,124.50	.....	.....	.....	65,656.16	4.00*
Hospital Survey and Planning	5,230.31	3,754.50	896.75	365.71	218.35	.....	.....	.....	.....	5,230.31	.....
Merit System Control	7,633.99	5,617.03	872.34	772.65	371.97	.....	.....	.....	.....	7,633.99	.....
V.D. Rapid Treatment Facilities	58,318.79	24,360.06	718.38	32,133.58	692.77	414.00	.....	.....	.....	58,318.79	.....
Tuberculosis Control	60,613.92	42,898.67	1,273.49	9,636.84	6,804.92	.....	.....	.....	.....	60,613.92	.....
TOTALS	\$ 561,634.79	\$ 852,629.36	\$ 683,000.76	\$ 68,458.67	\$ 259,119.20	\$ 131,773.92	\$ 271,911.60	\$.....	\$.....	\$ 1,414,264.15	\$ 454.40*
<i>Expenditures by Funds:</i>											
General Fund	\$ 561,634.79	\$.....	\$ 235,037.75	\$ 23,882.95	\$ 132,245.77	\$ 104,968.94	\$ 65,499.38	\$.....	\$.....	\$ 561,634.79	\$.....
Special Funds	\$ 852,629.36	\$ 447,963.01	44,575.72	126,873.43	26,804.98	206,412.22	.....	.....	.....	852,629.36	454.40
TOTALS	\$ 561,634.79	\$ 852,629.36	\$ 683,000.76	\$ 68,458.67	\$ 259,119.20	\$ 131,773.92	\$ 271,911.60	\$.....	\$.....	\$ 1,414,264.15	\$ 454.40*

* Indicates red figures.

STATE OF IDAHO

Schedule E-7 (Continued)

Analysis of General Fund Appropriations—Public Health—Twenty-Four Months' Period Ending June 30, 1948

NAME OF FUND	Unencum. Apprro'n Balance 6/30/46	ADDITIONS				Total Available	DEDUCTIONS			Unencum. Apprro'n Balance 6/30/48
		Beginning Outst'ndg Orders	Prior Period Adjustm't	Direct Receipts	Author'zd Apprro'n Curr. Bien.		Lapsed Apprro'n Balance	Total Expend. 24 Mos.	Ending Outst'ndg Orders	
<i>General Fund:</i>										
General Administration and Sausage Mfg.	\$ 39,638.20	\$ 2,011.74	\$ 158.08	\$ 111.36	\$ 100,000.00	\$ 141,919.38	\$ 1,278.95	\$ 86,591.34	\$ 1,788.22	\$ 52,260.87
Hospital Advisory Committee	5,000.00	.....	.....	.....	.....	5,000.00	.....	.....	1,409.44	3,590.56
Crippled Children	32,091.61	15.30	188.80	1,219.56	84,850.00	118,365.27	1,158.48	72,441.76	.....	44,765.03
T.B. Hospitalization and Gooding	122,657.42	49.77	493.83	273.07	439,150.00	562,624.09	12,953.21	267,837.75	56,117.40	226,215.73
Vital Statistics	21,973.04	432.27	3.35	2.42	57,450.00	79,861.08	481.79	47,981.77	203.20	31,194.32
Venereal Disease	18,579.55	681.01	17.23	265.25	57,240.00	76,783.04	92.69	46,242.07	7.89	30,440.39
T.B. Hospital, Moving P.W. Buildings	50,000.00	.....	.....	.....	.....	50,000.00	.....	39,630.66	10,369.34	.....
TOTALS	\$ 289,939.82	\$ 3,190.09	\$ 861.29	\$ 1,871.66	\$ 738,690.00	\$ 1,034,552.86	\$ 15,965.12	\$ 561,634.79	\$ 68,486.05	\$ 388,466.90

Schedule E-8

STATE OF IDAHO

Analysis of Expenditures—Public Welfare—Twenty-Four Months' Period Ending June 30, 1948

FUNCTIONAL-SUBDIVISION	TOTAL		MAINTENANCE AND OPERATION			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
<i>Public Assistance:</i>											
State:											
Public Assistance Adm.	\$ 513,251.85	\$ 437,651.44	\$ 30,153.60	\$ 39,823.81	\$ 5,623.00	\$.....	\$.....	\$.....	\$ 513,251.85	\$.....	
Assistance and Relief	7,384,967.99	.....	.....	.....	.....	\$ 7,384,967.99	.....	.....	7,384,967.99	\$ 993.50*	
County:											
Direct Relief	286,821.61	.....	.....	.....	.....	286,821.61	.....	.....	286,821.61	.....
Federal:											
Administration	310,122.53	270,686.08	8,085.10	27,973.72	3,377.63	.....	.....	.....	310,122.53	.....
Old Age Assistance	5,163,566.00	.....	.....	.....	.....	5,163,566.00	.....	.....	5,163,566.00	810.50*	
Blind Assistance	103,992.50	.....	.....	.....	.....	103,992.50	.....	.....	103,992.50	14.50*	
Aid to Dependent Children	1,052,831.00	.....	.....	.....	.....	1,052,831.00	.....	.....	1,052,831.00	43.50*	
Child Welfare	36,099.80	29,949.86	1,563.71	3,023.83	1,562.40	.....	.....	.....	36,099.80	.....
Vocational Rehab. for the Blind	26,821.55	19,902.35	3,596.22	879.00	2,443.98	.....	.....	.....	26,821.55	.....
<i>Charitable Institutions:</i>											
Administration	21,856.71	.....	15,897.95	2,908.81	1,757.34	1,292.61	.....	.....	21,856.71	.....
State Hospital North—General	391,892.84	.....	150,214.37	898.77	204,094.40	36,685.30	.....	.....	391,892.84	.....
State Hospital North—Constr.	4.00	.....	.....	.....	.....	4.00	.....	.....	.....	4.00	
State Hospital North—Income	31,599.37	28,397.75	.....	.....	3,201.62	.....	.....	.....	31,599.37	.....
State Hospital South—General	711,480.88	.....	324,124.25	3,454.46	306,989.55	76,727.60	.....	185.02	711,480.88	.....	14.51*
State Hospital South—Constr.	17,117.14	.....	.....	.....	.....	17,117.14	.....	.....	17,117.14	.....
State Hospital South—Income	46,205.15	.....	.....	.....	46,205.15	.....	.....	.....	46,205.15	.....
State School and Colony	381,743.19	.....	167,761.31	270.40	195,355.16	18,321.84	.....	34.48	381,743.19	.....
State School and Colony—Constr.	9,190.34	.....	.....	.....	.....	9,190.34	.....	.....	9,190.34	.....
Insane and Feeble Minded Exp....	883.21	.....	.....	883.21	.....	.....	.....	.....	883.21	.....
State Soldiers' Home—General	28,481.82	.....	13,147.83	.....	11,530.68	3,803.31	.....	.....	28,481.82	.....
State Soldiers' Home—Repair & Maintenance	545.09	.....	.....	.....	545.09	.....	.....	.....	545.09	.....
State Soldiers' Home—Income	16,449.31	10,889.82	.....	.....	5,559.49	.....	.....	.....	16,449.31	.....	16.50*
State Soldiers' Home—Fed. Aid	25,882.28	7,869.43	.....	18,012.85	.....	.....	.....	.....	25,882.28	.....
Veterans' Welfare Commission	11.25	.....	.....	.....	11.25	.....	.....	.....	11.25	.....
TOTALS	\$1,638,983.63	\$14,998,610.94	\$1,527,631.98	\$ 54,151.33	\$868,506.72	\$ 177,135.31	\$14,009,949.73	\$ 219.50	\$.....	\$16,637,594.57	\$ 1,893.01*
<i>Expenditures by Funds:</i>											
General Fund	\$1,638,983.63	.....	\$ 722,285.25	\$ 10,752.70	\$723,827.25	\$ 164,128.30	\$ 17,770.63	\$ 219.50	\$.....	\$ 1,638,983.63	\$ 14.51*
Special Funds .....	.....	\$14,998,610.94	805,346.73	43,398.63	144,679.47	13,007.01	13,992,179.10	.....	.....	14,998,610.94	1,878.50*
TOTALS	\$1,638,983.63	\$14,998,610.94	\$1,527,631.98	\$ 54,151.33	\$868,506.72	\$ 177,135.31	\$14,009,949.73	\$ 219.50	\$.....	\$16,637,594.57	\$ 1,893.01*

* Indicates red figures.

STATE OF IDAHO

Schedule E-8 (Continued)

Analysis of General Fund Appropriations—Public Welfare—Twenty-Four Months' Period Ending June 30, 1948

NAME OF FUND	Unencum. Appropri'n Balance 6/30/46	ADDITIONS				Total Available	DEDUCTIONS			Unencum. Appropri'n Balance 6/30/48
		Beginning Outst'ndg Orders	Prior Period Adjustm'ts	Direct Receipts	Author'zd Appropri'n. Curr. Bien.		Lapsed Appropri'n Balance	Total Expend. 24 Mos.	Ending Outst'ndg Orders	
<i>General Fund:</i>										
Charitable Institutions Adm.	\$ 11,816.96	\$ 19.40	\$ 29.40	\$.....	\$ 32,440.00	\$ 44,305.76	\$ 603.13	\$ 21,856.71	\$.....	\$ 21,845.92
State Hospital North—General	202,978.48	18,130.94	189.78	\$ 19,176.31	426,900.00	667,375.51	5,304.52	391,892.84	32,492.87	237,685.28
State Hospital North—Construction	734,956.00	.....	.....	.....	.....	734,956.00	734,952.00	4.00	.....	.....
State Hospital South—General	273,881.21	38,592.74	1,120.37	53,421.54	762,500.00	1,129,515.86	3,778.47	711,480.88	23,241.09	391,015.42
State Hospital South—Construction	601,124.00	.....	.....	.....	.....	601,124.00	584,006.86	17,117.14	.....	.....
State School and Colony—General	165,865.92	19,328.74	744.61	21,286.03	432,417.47	639,642.77	6,543.64	381,743.19	8,666.09	242,689.85
State School & Colony—Construction	322,138.00	.....	.....	.....	.....	322,138.00	312,947.66	9,190.34	.....	.....
State School and Colony—Replacement of Pipe	1,247.48	.....	.....	.....	.....	1,247.48	1,247.48	.....	.....	.....
Insane and Feeble Minded Expense	1,372.52	.....	.....	.....	1,600.00	2,972.52	1,115.67	883.21	.....	973.64
State Soldiers' Home	6,647.66	304.46	189.20	411.49	45,151.14	52,708.95	273.60	28,481.82	154.26	23,794.27
Repair and Maintenance	546.83	.....	.....	.....	.....	546.83	1.74	545.09	.....	.....
Water System	3,500.00	.....	.....	.....	.....	3,500.00	.....	11.25	.....	3,488.75
Veterans' Welfare Commission	55,337.46	386.19	72.40	15.00	140,160.00	195,971.05	17,995.89	75,777.16	1,120.71	101,077.29
TOTAL GENERAL FUND	\$2,381,412.52	\$ 76,762.47	\$ 2,345.76	\$ 94,310.37	\$1,841,168.61	\$4,395,999.73	\$1,668,770.66	\$1,638,983.63	\$ 65,675.02	\$1,022,570.42

STATE OF IDAHO

Schedule E-9

Analysis of Expenditures—Public Works and Highways—Twenty-Four Months' Period Ending June 30, 1948

FUNCTIONAL-SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
<i>Highway Division:</i>											
Highway General Adm.	\$.....	\$ 186,251.76	\$ 163,188.17	\$ 2,871.08	\$ 18,513.52	\$ 1,678.99	\$.....	\$.....	\$.....	\$ 186,251.76	\$ 4.48*
Highway Audit		1,816.48	1,816.48							1,816.48	
Construction and Equipment		13,806,958.24				13,806,958.24				13,806,958.24	
Maintenance and Operation		7,261,465.00	3,314,024.09	187,175.94	3,760,257.77			7.20		7,261,465.00	88.22*
<i>Capitol Building:</i>											
Capitol Building Maintenance	165,296.06		103,157.13	467.30	62,152.19	480.56*				165,296.06	
Governor's Residence	41,292.88		729.13		3,054.92	37,508.83				41,292.88	
TOTALS	\$206,588.94	\$21,256,491.48	\$3,582,915.00	\$ 190,514.32	\$3,843,978.40	\$13,845,665.50	\$.....	\$ 7.20	\$.....	\$21,463,080.42	\$ 92.70*
<i>Expenditures by Funds:</i>											
General Fund	\$206,588.94	\$.....	\$ 103,886.26	\$ 467.30	\$ 65,207.11	\$ 37,028.27	\$.....	\$.....	\$.....	\$ 206,588.94	\$.....
Special Funds		\$21,256,491.48	3,479,028.74	190,047.02	3,778,771.29	13,808,637.23		\$ 7.20		21,256,491.48	\$ 92.70*
TOTALS	\$206,588.94	\$21,256,491.48	\$3,582,915.00	\$ 190,514.32	\$3,843,978.40	\$13,845,665.50	\$.....	\$ 7.20	\$.....	\$21,463,080.42	\$ 92.70*

ANALYSIS OF GENERAL FUND APPROPRIATIONS

NAME OF FUND	Unencum. Appopr'n Balance 6/30/46	ADDITIONS				Total Available	DEDUCTIONS			Unencum. Appopr'n Balance 6/30/48
		Beginning Outst'ndg Orders	Prior Period Adjustm'ts	Direct Receipts	Author'zd Appopr'n Curr. Bien.		Lapsed Appopr'n Balance	Total Expend. 24 Mos.	Ending Outst'ndg Orders	
<i>General Fund:</i>										
Capitol Building Maintenance	\$ 79,565.94	\$ 1,851.46	\$.....	\$ 437.65	\$ 195,400.00	\$ 277,255.05	\$.....	\$ 165,296.06	\$ 1,639.17	\$ 110,319.82
Governor's Residence	45,000.00				11,615.38	56,615.38	\$ 11,615.38	41,292.88		3,707.12
Basement Entrance	32.42					32.42		32.42		
Spaulding Park	2,204.84					2,204.84		2,204.84		
TOTAL	\$ 126,803.20	\$ 1,851.46	\$.....	\$ 437.65	\$ 207,015.38	\$ 336,107.69	\$ 13,852.64	\$ 206,588.94	\$ 1,639.17	\$ 114,026.94

* Indicates red figures.

STATE OF IDAHO

Schedule E-10

Analysis of Expenditures—Public Lands and Investments—Twenty-Four Months' Period Ending June 30, 1948

FUNCTIONAL-SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
<i>Lands:</i>											
Public Land Administration	\$ 103,222.15	\$.....	\$ 78,089.11	\$ 7,125.98	\$ 11,780.89	\$ 6,226.17	\$.....	\$.....	\$.....	\$ 103,222.15	\$.....
Farm Mortgage		3,245.80							3,245.80	3,245.80	
Land Assessment & Water Mtnce.		374.63			374.63					374.63	
<i>Forestry:</i>											
State Forestry Administration	306,129.67		53,978.82	5,805.16	231,450.02	14,895.67				306,129.67	
Blister Rust Control	35,000.00				35,000.00					35,000.00	
Forester's Special		50,219.03	23,846.31	1,942.99	24,349.83	79.90				50,219.03	
Forest Protection Trust		44,481.23			51.50			412.50	44,017.23	44,481.23	
U.S. Clarke-McNary		262,751.90	29,393.87	2,150.18	1,411.78	4,553.43			225,242.64	262,751.90	
Coop. Forest Insect, Pest Control	207,296.18		1,467.28	492.96	205,335.94					207,296.18	
Forest and Range Protection		4,210.50			4,210.50					4,210.50	
<i>Investments:</i>											
Public Investments Administration	12,411.78		10,760.00			1,386.28	265.50			12,411.78	
TOTALS	\$ 664,059.78	\$ 365,283.09	\$ 197,535.39	\$ 17,517.27	\$ 515,351.37	\$ 26,020.67	\$.....	\$ 412.50	\$ 272,505.67	\$ 1,029,342.87	\$.....
<i>Expenditures by Funds:</i>											
General Fund	\$ 664,059.78	\$.....	\$ 144,295.21	\$ 13,424.10	\$ 484,953.13	\$ 21,387.84	\$.....	\$.....	\$.....	\$ 664,059.78	\$.....
Special Funds		\$ 365,283.09	53,240.18	4,093.17	30,398.24	4,633.33		\$ 412.50	\$ 272,505.67	365,283.09	
TOTALS	\$ 664,059.78	\$ 365,283.09	\$ 197,535.39	\$ 17,517.27	\$ 515,351.37	\$ 26,020.67	\$.....	\$ 412.50	\$ 272,505.67	\$ 1,029,342.87	\$.....

ANALYSIS OF GENERAL FUND APPROPRIATION

NAME OF FUND	Unencum. Appopr'n Balance 6/30/46	ADDITIONS		
--------------	--	-----------	--	--

STATE OF IDAHO

Schedule E-11

Analysis of Expenditures—Protection of Persons and Property—Twenty-Four Months' Period Ending June 30, 1948

FUNCTIONAL-SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
<i>Adjutant General:</i>											
Adjutant General Administration	\$ 167,598.42	\$.....	\$ 71,174.37	\$ 3,235.93	\$ 92,241.19	\$ 946.93	\$.....	\$.....	\$.....	\$ 167,598.42	\$.....
Compensation Insurance	3,230.08	.....	.....	.....	3,230.08	.....	.....	.....	.....	3,230.08	.....
Contingent .....	.....	1,072.31	.....	.....	1,072.31	.....	.....	.....	.....	1,072.31	.....
<i>Governor:</i>											
Truck and State Lic. Investigation	221.61	.....	.....	219.49	2.12	.....	.....	.....	.....	221.61	.....
Governor's Invest. (Legal Assist.)	200.00	.....	.....	.....	200.00	.....	.....	.....	.....	200.00	.....
Law Enforcement Emergency	2,269.47	.....	708.39	376.00	1,185.08	.....	.....	.....	.....	2,269.47	.....
TOTALS	\$ 173,519.58	\$ 1,072.31	\$ 71,882.76	\$ 3,831.42	\$ 97,930.78	\$ 946.93	\$.....	\$.....	\$.....	\$ 174,591.89	\$.....
<i>Expenditures by Funds:</i>											
General Fund	\$ 173,519.58	\$.....	\$ 71,882.76	\$ 3,831.42	\$ 96,858.47	\$ 946.93	\$.....	\$.....	\$.....	\$ 173,519.58	\$.....
Special Funds .....	.....	\$ 1,072.31	.....	.....	1,072.31	.....	.....	.....	.....	1,072.31	.....
TOTALS	\$ 173,519.58	\$ 1,072.31	\$ 71,882.76	\$ 3,831.42	\$ 97,930.78	\$ 946.93	\$.....	\$.....	\$.....	\$ 174,591.89	\$.....

ANALYSIS OF GENERAL FUND APPROPRIATION

NAME OF FUND	Unencum. Approp'r'n Balance 6/30/46	ADDITIONS				Total Available	DEDUCTIONS			Unencum. Approp'r'n Balance 6/30/48
		Beginning Outst'ndg Orders	Prior Period Adjustm't	Direct Receipts	Author'zd Approp'r'n Curr. Bien.		Lapsed Approp'r'n Balance	Total Expend. 24 Mos.	Ending Outst'ndg Orders	
<i>General Fund:</i>										
<i>Adjutant General:</i>										
Administration	\$ 77,722.24	\$ 1,068.74	\$ 10.50	\$ 12,540.32	\$ 189,607.44	\$ 280,949.24	\$ 14,124.22	\$ 167,598.42	\$ 3,067.54	\$ 96,159.06
Compensation Insurance	2,327.44	.....	.....	.....	8,000.00	10,327.44	427.44	3,230.08	.....	6,669.92
<i>Governor:</i>										
Truck and Stage License Investigation	14,837.30	.....	.....	.....	1,500.00	1,500.00	.....	221.61	.....	1,278.39
Law Enforcement Emergency	9,921.99	616.22	.....	225.00	15,000.00	30,062.30	14,023.91	2,269.47	.....	13,768.92
Legal Assistance (Investigation) .....	.....	.....	.....	.....	10,000.00	20,538.21	10,338.21	200.00	.....	10,000.00
TOTALS	\$ 104,808.97	\$ 1,684.96	\$ 10.50	\$ 12,765.32	\$ 224,107.44	\$ 343,377.19	\$ 38,913.78	\$ 173,519.58	\$ 3,067.54	\$ 127,876.29

STATE OF IDAHO

Schedule E-12

Analysis of Expenditures—Tax Administration—Twenty-Four Months' Period Ending June 30, 1948

FUNCTIONAL-SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
<i>Finance Commissioner:</i>											
Income Tax	\$ 214,371.03	\$.....	\$ 149,640.62	\$ 20,286.42	\$ 37,127.65	\$ 7,316.34	\$.....	\$.....	\$.....	\$ 214,371.03	\$.....
Income Tax Refunds .....	.....	\$ 104,083.12	.....	.....	.....	.....	.....	\$ 104,083.12	.....	104,083.12	9.55*
Inheritance Tax	15,206.75	.....	11,399.31	575.57	1,542.15	1,689.72	.....	.....	.....	15,206.75	.....
<i>Commissioner of Law Enf.—Adm.</i>		773,539.99	349,861.12	33,456.69	300,708.77	89,510.41	.....	3.00	.....	773,539.99	.....
Beer Revenue	38,177.92	.....	22,223.23	2,922.86	9,410.88	2,853.65	.....	767.30	.....	38,177.92	.....
Refund on Slot Mach. Lic.	11,735.10	.....	.....	.....	.....	.....	.....	11,735.10	.....	11,735.10	.....
Kilowatt Hour & Mine Lic. Tax	12,550.54	.....	10,179.18	1,003.03	1,138.50	229.83	.....	.....	.....	12,550.54	.....
Motor Fuels Bureau	51,836.36	.....	37,376.92	3,652.34	9,037.10	1,770.00	.....	.....	.....	51,836.36	.....
Motor Fuels Refund	2,082,732.49	.....	.....	.....	.....	.....	.....	2,082,732.39	.10	2,082,732.49	1,141.86*
Liquor Law Enforcement	129,528.03	63,230.34	18,248.19	33,502.37	14,197.13	.....	350.00	.....	.....	129,528.03	.....
Brand Inspection—General	9,491.76	.....	8,009.06	487.65	845.97	149.08	.....	.....	.....	9,491.76	.....
Brand Inspection—Special	151,548.54	114,244.76	17,467.25	13,905.57	5,930.96	.....	.....	.....	.....	151,548.54	.....
State Tax Commission	176,608.12	.....	95,086.10	25,146.71	44,604.21	6,581.70	.....	5,189.40	.....	176,608.12	.....
Punch Board Tax Adm.	6,731.32	.....	.....	.....	6,731.32	.....	.....	.....	.....	6,731.32	.....
Cigarette Tax Redemption Fd.	6,109.87	.....	.....	.....	.....	.....	.....	6,109.87	.....	6,109.87	.....
TOTALS	\$ 484,872.54	\$ 3,299,378.40	\$ 861,250.64	\$ 123,246.71	\$ 458,554.49	\$ 130,228.82	\$.....	\$ 2,210,970.18	\$.10	\$ 3,784,250.94	\$ 1,151.41*
<i>Expenditures by Funds:</i>											
General Fund	\$ 484,872.54	\$.....	\$ 296,537.50	\$ 50,422.24	\$ 101,400.68	\$ 18,820.32	\$.....	\$ 17,691.80	\$.....	\$ 484,872.54	\$.....
Special Funds .....	.....	\$ 3,299,378.40	\$ 564,713.14	\$ 72,824.47	\$ 357,153.81	\$ 111,408.50	.....	2,193,278.38	\$.10	3,299,378.40	\$ 1,151.41*
TOTALS	\$ 484,872.54	\$ 3,299,378.40	\$ 861,250.64	\$ 123,246.71	\$ 458,554.49	\$ 130,228.82	\$.....	\$ 2,210,970.18	\$.10	\$ 3,784,250.94	\$ 1,151.41*

ANALYSIS OF GENERAL FUND APPROPRIATIONS

NAME OF FUND	Unencum. Approp'r'n Balance 6/30/46	ADDITIONS				Total Available	DEDUCTIONS			Unencum. Approp'r'n Balance 6/30/48
Beginning Outst'ndg Orders	Prior Period Adjustm'ts	Direct Receipts	Author'zd Approp'r'n Curr. Bien.	Lapsed Approp'r'n Balance	Total Expend. 24 Mos.	Ending Outst'ndg Orders				

<tbl_r cells

STATE OF IDAHO
Analysis of Expenditures—Miscellaneous Governmental Activities—Twenty-Four Months' Period Ending June 30, 1948

FUNCTIONAL--SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
Historical Society	\$ 6,318.16	\$.....	\$ 4,740.81	\$.....	\$ 1,532.84	\$ 44.51	\$.....	\$.....	\$.....	\$ 6,318.16	\$.....
Franklin County Pioneer Relics	350.00	.....	43.40	.....	306.60	.....	.....	.....	.....	350.00	.....
State Planning Board	14,567.16	.....	12,433.32	914.30	1,219.54	.....	.....	.....	.....	14,567.16	.....
State Board of Publicity	47,337.32	.....	2,973.39	182.62	43,436.70	744.61	.....	.....	.....	47,337.32	.....
Soldiers Memorial	1,000.00	.....	.....	.....	1,000.00	.....	.....	.....	.....	1,000.00	.....
Statue of Wm. E. Borah	11,000.00	.....	.....	.....	.....	.....	.....	.....	11,000.00	11,000.00	.....
Lava Hot Springs Foundation—Gen..	2,993.92	.....	1,455.00	1,444.20	94.72	.....	.....	.....	.....	2,993.92	50.00*
Lava Hot Springs Improvement	8,275.76	.....	.....	.....	.....	8,275.76	.....	.....	.....	8,275.76	.....
Lava Hot Springs—Special .....	.....	56,632.81	28,396.68	217.93	17,410.88	10,607.32	.....	.....	.....	56,632.81	.....
Southern Idaho Demonstration Farm.	.....	487.81	.....	.....	182.61	305.20	.....	.....	.....	487.81	.....
TOTALS	\$ 91,842.32	\$ 57,120.62	\$ 50,042.60	\$ 2,759.05	\$ 65,183.89	\$ 19,977.40	\$.....	\$.....	\$ 11,000.00	\$ 148,962.94	\$ 50.00*
<i>Expenditures by Funds:</i>											
General Fund	\$ 91,842.32	\$.....	\$ 21,645.92	\$ 2,541.12	\$ 47,590.40	\$ 9,064.88	\$.....	\$.....	\$ 11,000.00	\$ 91,842.32	\$ 50.00*
Special Funds.....	.....	\$ 57,120.62	28,396.68	217.93	17,593.49	10,912.52	.....	.....	.....	57,120.62	.....
TOTALS	\$ 91,842.32	\$ 57,120.62	\$ 50,042.60	\$ 2,759.05	\$ 65,183.89	\$ 19,977.40	\$.....	\$.....	\$ 11,000.00	\$ 148,962.94	\$ 50.00*

ANALYSIS OF GENERAL FUND APPROPRIATIONS

NAME OF FUND	Unencum. Approp'r'n Balance 6/30/46	ADDITIONS				Total Available	DEDUCTIONS			Unencum. Approp'r'n Balance 6/30/48
		Beginning Outst'ndg Orders	Prior Personal Adjustm'ts	Direct Receipts	Author'zd Approp'r'n Curr. Bien.		Lapsed Approp'r'n Balance	Total Expend. 24 Mos.	Ending Outst'ndg Orders	
<i>General Fund:</i>										
Historical Society	\$ 6,248.48	\$ 1.00	\$.....	\$.....	\$ 7,500.00	\$ 13,749.48	\$ 3,312.07	\$ 6,318.16	\$.....	4,119.25
Franklin County Pioneer Relics	350.00	.....	.....	.....	600.00	950.00	.....	350.00	.....	600.00
Soldiers Memorial	18,336.58	.....	.....	.....	.....	18,336.58	.....	1,000.00	.....	17,336.58
State Planning Board	20,240.56	20.63	237.60	.....	25,000.00	45,498.79	12,599.38	14,567.16	.....	18,332.25
State Board of Publicity .....	.....	.....	.....	1,111.70	100,000.00	101,111.70	.....	47,337.32	429.20	53,345.18
Statue of Wm. E. Borah .....	.....	11,000.00	.....	.....	.....	11,000.00	.....	11,000.00	.....	.....
Lava Hot Springs Improvement	16,000.00	.....	.....	.....	.....	16,000.00	.....	8,275.76	.....	7,724.24
Lava Hot Springs—General	2,369.38	.....	60.00	.....	2,000.00	4,429.38	364.18	2,993.92	.....	1,071.28
TOTALS	\$ 63,545.00	\$ 11,021.63	\$ 297.60	\$ 1,111.70	\$ 135,100.00	\$ 211,075.93	\$ 16,275.63	\$ 91,842.32	\$ 429.20	\$ 102,528.78

STATE OF IDAHO

Analysis of Expenditures—Miscellaneous Claims and Awards—Twenty-Four Months' Period Ending June 30, 1948

FUNCTIONAL-SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
Pensions	\$ 7,750.00	\$.....	\$.....	\$.....	\$.....	\$.....	\$ 7,750.00	\$.....	\$.....	\$ 7,750.00	\$.....
Deficiencies	1,850.42	.....	.....	77.40	1,773.02	.....	.....	214.40	.....	1,850.42	.....
Refunds	214.40	.....	.....	.....	.....	.....	.....	.....	.....	214.40	.....
TOTAL	\$ 9,814.82	\$.....	\$.....	\$ 77.40	\$ 1,773.02	\$.....	\$.....	\$ 7,964.40	\$.....	\$ 9,814.82	\$.....
<i>Expenditures by Funds:</i>											
General Fund	\$ 9,814.82	\$.....	\$.....	\$ 77.40	\$ 1,773.02	\$.....	\$.....	\$ 7,964.40	\$.....	\$ 9,814.82	\$.....
Special Funds.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL	\$ 9,814.82	\$.....	\$.....	\$ 77.40	\$ 1,773.02	\$.....	\$.....	\$ 7,964.40	\$.....	\$ 9,814.82	\$.....

ANALYSIS OF GENERAL FUND APPROPRIATIONS

NAME OF FUND	Unencum. Approp'r'n Balance 6/30/46	ADDITIONS				Total Available	DEDUCTIONS			Unencum. Approp'r'n Balance 6/30/48
		Beginning Outst'ndg Orders	Prior Period Adjustm'ts	Direct Receipts	Author'zd Approp'r'n Curr. Bien.		Lapsed Approp'r'n Balance	Total Expend. 24 Mos.	Ending Outst'ndg Orders	
<i>General Fund:</i>										
Pensions	\$ 3,900.00	\$.....	\$.....	\$.....	\$ 7,800.00	\$ 11,700.00	\$.....	\$ 7,750.00	\$.....	\$ 3,950.00
Deficiencies	1,850.42	.....	.....	.....	.....	1,850.42	.....	1,850.42	.....	.....
Refunds	214.40	.....	.....	.....	.....	214.40	.....	214.40	.....	.....
TOTAL GENERAL FUND	\$ 5,964.82	\$.....	\$.....	\$.....	\$ 7,800.00	\$ 13,764.82	\$.....	\$ 9,814.82	\$.....	\$ 3,950.00

STATE OF IDAHO

Analysis of Expenditures—Debt Service and Redemption—Twenty-Four Months' Period Ending June 30, 1948

| FUNCTIONAL-SUBDIVISION |
<th colspan="2
| --- |

STATE OF IDAHO

Schedule E-16

Analysis of Expenditures—Construction Projects—Twenty-Four Months' Period Ending June 30, 1948
(Permanent Building Fund)

FUNCTIONAL-SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
<i>Permanent Building Fund:</i>											
D. & B. School—Girls' Cottage.....	\$.....	\$ 5.19	\$.....	\$.....	\$.....	\$ 5.19	\$.....	\$.....	\$.....	\$ 5.19	\$.....
Idaho State College—Heating Plant.....		167,169.52				167,169.52				167,169.52	
State Hosp. North—Heating Plant.....		18,042.99				18,042.99				18,042.99	
State Hosp. South—Utility Bldg.....											
State Hosp. South—New Supt. Bldg.....		7.00				7.00				7.00	
State Hosp. South—Physician Res.....		7.00				7.00				7.00	
State Hosp. So.—Ass't Phys. Res.....		7.00				7.00				7.00	
State Historical Society—Constr.....		36.35				36.35				36.35	
1941 Idaho State Inst. Improvem't.....		5,651.66				5,651.66				5,651.66	
Idaho State Inst. Construction.....		2,627.05				2,627.05				2,627.05	
TOTALS	\$.....	\$ 193,553.76	\$.....	\$.....	\$.....	\$ 193,553.76	\$.....	\$.....	\$.....	\$ 193,553.76	\$.....

STATE OF IDAHO

Schedule E-17

Analysis of Expenditures—Support of Non-Governmental Agencies—Twenty-Four Months' Period Ending June 30, 1948

FUNCTIONAL-SUBDIVISION	TOTAL		MAINTENANCE AND OPERATIONS			Capital Outlay	Relief and Pensions	Refunds	Payment as Agent	Total Expenditures	Cancelled Warrants
	General Fund	Special Funds	Personal Services	Travel	Other Expense						
<i>Support of Non-Gov'mt Agencies:</i>											
Children's Home—Boise, Idaho.....	\$ 12,290.00	\$.....	\$.....	\$.....	\$.....	\$ 12,290.00	\$.....	\$.....	\$.....	\$ 12,290.00	\$.....
Children's Home—Lewiston, Idaho.....	5,900.00					5,900.00				5,900.00	
Indigent Mothers—Salvation Army.....	7,688.38					7,688.38				7,688.38	
TOTAL	\$ 25,878.38	\$.....	\$.....	\$.....	\$.....	\$ 25,878.38	\$.....	\$.....	\$.....	\$ 25,878.38	\$.....

ANALYSIS OF GENERAL FUND APPROPRIATION

NAME OF FUND	Unencum. Approp'r'n Balance 6/30/46	ADDITIONS				Total Available	DEDUCTIONS			Unencum. Approp'r'n Balance 6/30/48
		Beginning Outst'ndg Orders	Prior Period Adjustm'ts	Direct Receipts	Author'zd Approp'r'n Curr. Bien.		Lapsed Approp'r'n Balance	Total Expend. 24 Mos.	Ending Outst'ndg Orders	
<i>Support of Non-Government Agencies:</i>										
Children's Home—Boise, Idaho.....	\$ 6,410.00	\$.....	\$.....	\$.....	\$ 11,800.00	\$ 18,210.00	\$.....	\$ 12,290.00	\$.....	\$ 5,920.00
Children's Home—Lewiston, Idaho.....	2,960.00				5,900.00	8,860.00	10.00	5,900.00		2,950.00
Indigent Mothers—Salvation Army.....	3,797.15				8,000.00	11,797.15	.37	7,688.38		4,108.40
TOTAL	\$ 13,167.15	\$.....	\$.....	\$.....	\$ 25,700.00	\$ 38,867.15	\$ 10.37	\$ 25,878.38	\$.....	\$ 12,978.40

Exhibit F

**STATE OF
GENERAL**

**Balance Sheet, Showing Conditions at June 30, 1948, with
Two-year Period**

A S S E T S

Cash with State Treasurer—June 30, 1948	\$ 11,000,774.95	\$
Rotary Fund—Subject to Withdrawal on Sight Drafts Issued by Bonded Disbursing Officers	27,905.19	11,028,680.14
Inventory—Materials and Supplies on hand, Bureau of Supplies		9,843.26
Taxes Receivable (Uncollected Bal. 7/1/47)	508,762.34	
Ad Valorem Tax 1947-48 Assessment \$4,000,000.00, Estimated Probable Collections	3,500,000.00	
	\$ 4,008,762.34	
Less: Ad Valorem Tax Collected	1,881,570.04	2,127,192.30
Estimated Revenues—July 1, 1947 to June 30, 1949, Excluding Ad Valorem Tax Levied	\$31,028,835.30	
Less: Revenue Collections 7/1/47 to 6/30/48	16,014,417.65	15,014,417.65
Estimated Restricted Departmental Receipts Subject to Direct App- priations	\$ 1,378,436.92	
Less: Collections 7/1/47 to 6/30/48	689,218.46	689,218.46
Balance of Budget Estimated Revenue Ending June 30, 1949		17,830,828.41
TOTAL ASSETS	\$28,869,351.81	

NOTE 1: This amount is the estimated free balance at June 30, 1949, and will be subject to fluctuation in collections and any legislative changes either in revenue or appropriation structures.

The estimated expenditures were based on the original budgetary appropriations that were made by the 29th Legisla-
tive Session.

**IDAHO
FUND**

**Respect to Budgetary Estimates and Authorizations for the
Ending June 30, 1949**

LIABILITIES, RESERVES, APPROPRIATIONS AND FUND BALANCE

<i>Liabilities:</i>		
Outstanding Regular Warrants	\$ 357,416.17	\$
Outstanding Orders, Including Estimates for Utilities and Other Outside Services	578,030.30	935,446.47
<i>Appropriations:</i>		
Unallotted Appropriations (Note 2)	6,123,475.20	
Appropriations Allotments	6,713,907.55	
Appropriated Restricted Dept. Receipts	689,218.46	
Appropriation Special Reserve	1,536,228.47	
Continuing Appropriations	18,336.58	
<i>Less:</i>		\$15,081,166.26
Expenditures	\$ 6,575,848.97	
Adj. Outstanding Orders	139,929.82	6,715,778.79
		8,365,387.47
Authorized Grants to Other Funds	\$20,432,505.92	
Less: Grants Transferred to Other Funds	12,161,517.07	
Balance to be Transferred		8,270,988.85 16,636,376.32
<i>Fund Balance:</i>		
<i>Reserve:</i>		
Reserve for Investment in Inventories	10,000.00	
Reserve for Rotary Funds	27,905.15	37,905.15
<i>Free Balance:</i>		
Balance at July 1, 1947	\$10,333,487.69	
Estimated Increase at July 1, 1949	926,136.18	
(Note 1)		11,259,623.87
TOTAL LIABILITIES		\$28,869,351.81

NOTE 2: The original budgetary appropriation does not include any appropriation for the 30th Session of the Legisla-
ture or for the North Idaho Flood Emergency Account. These items are provided for in the unallotted appropriations as
shown above in the estimated amounts of \$175,000.00 (Legislature) and \$100,000.00 (Flood Emergency).

STATE OF
Summary Analysis of Appropriations

NAME OF FUND	Schedule References	Unencum. Appopr'n Balance 6/30/48
<i>General Government:</i>		
Legislative	E- 1	\$ 190,762.79
Judiciary	E- 1	237,168.59
Executive and Fiscal	E- 1	265,762.34
Agriculture and Animal Industry	E 2	246,143.38
Business Regulation	E- 3	122,737.96
Conservation and Recreation	E- 4	171,038.83
Correction (Adult)	E- 5	268,650.41
Education	E- 6	2,643,582.24
Health	E- 7	289,939.82
<i>Public Welfare:</i>		
Veteran's Welfare Commission	E- 8	55,337.46
Charitable Institutions	E- 8	2,326,075.06
Public Works and Highway	E- 9	126,803.20
Public Lands and Investment	E-10	468,290.35
Protection of Persons and Property	E-11	104,808.97
Tax Administration	E-12	345,225.87
Miscellaneous Governmental Activities	E-13	68,545.00
Miscellaneous Claims and Awards	E-14	5,964.82
Support of Non-Governmental Agencies	E-17	13,167.15
TOTALS		\$ 7,945,004.24

IDAHO
General Fund—at June 30, 1948

Schedule F-1

Beginning Outst'ndg Orders	Prior Period Adjustm't	ADDITIONS			Total Available	DEDUCTIONS			Unencum. Appopr'n Balance 6/30/48
		Direct Receipts	Author'zd Appopr'n Curr. Bien.	Lapsed Appopr'n Balance		Total Expend. 24 Mos.	Ending Outst'ndg Orders		
\$.....	\$.....	\$ 17.62	\$ 16,769.27	\$ 207,549.68	\$ 26,179.75	\$ 172,690.62	\$.....	\$.....	\$ 8,679.31
1,400.00	175.59	37.11	416,970.00	655,751.29	9,177.54	425,580.14	4,007.70	216,985.91	
1,375.09	168.55	57,069.23	465,460.93	789,836.14	38,100.51	491,244.45	16,831.66	243,659.52	
1,653.31	451.53	2,592.07	372,070.00	622,910.29	29,277.65	387,540.57	3,748.80	202,343.27	
325.81	214.82	25,806.84	252,480.00	401,565.43	19,673.45	212,602.18	1,060.45	168,229.35	
2,861.96	755.60	1,812.50	192,000.00	368,468.89	86,555.65	157,100.75	178.79	124,633.70	
8,079.36	6.16	105,526.71	555,921.97	938,184.61	120,216.10	525,093.63	34,773.83	258,101.05	
98,540.16	10,716.52	680,605.76	6,742,029.36	10,175,474.04	631,484.65	5,418,464.32	351,942.59	3,773,582.48	
3,190.09	861.29	1,871.66	791,101.36	1,086,964.22	68,376.48	561,634.79	68,486.05	388,466.90	
386.19	72.40	15.00	140,160.00	195,971.05	17,995.89	75,777.16	1,120.71	101,077.29	
76,376.28	2,273.36	94,295.37	1,704,508.61	4,203,528.68	1,654,274.77	1,563,206.47	64,554.31	921,493.13	
1,851.46	.....	437.65	207,015.38	336,107.69	13,852.64	206,588.94	1,639.17	114,026.94	
2,818.79	407.62	1,669.75	507,274.66	980,461.17	52,707.53	664,059.78	1,745.37	261,948.49	
1,684.96	10.50	12,765.32	224,107.44	343,377.19	38,913.78	173,519.58	3,067.54	127,876.29	
13,816.29	2,066.17	9,807.17	600,109.49	971,024.99	111,549.13	484,872.54	20,460.46	354,142.86	
11,021.63	297.60	1,111.70	169,436.58	245,412.51	50,612.21	91,842.32	429.20	102,528.78	
.....	.....	.....	7,800.00	13,764.82	.....	9,814.82	.....	3,950.00	
.....	.....	.....	25,700.00	38,867.15	10.37	25,878.38	.....	12,978.40	
\$ 225,381.38	\$ 18,477.71	\$ 995,441.46	\$13,390,915.05	\$22,575,219.84	\$ 2,968,958.10	\$11,647,511.44	\$ 574,046.63	\$ 7,384,703.67	

STATE OF IDAHO

Analysis of Taxes Due from Counties Under Levies for the Years 1945, 1946 and 1947

COUNTY	Balance Due 1945 Levy	1946 Levy	1947 Levy	COLLECTIONS FOR COUNTIES			Balance Due from Counties 1947
				1945	1946	1947	
Ada.....	\$ 55,035.88	\$ 186,536.04	\$ 205,164.64	\$ 55,035.88	\$ 186,536.04	\$ 143,077.57	\$ 62,087.07
Adams.....	500.00	16,712.68	18,763.65	500.00	16,712.68	15,763.65	3,000.00
Bannock.....	133,560.77	131,102.54	133,560.77	133,560.77	66,258.35	64,844.19	
Bear Lake.....	11,000.00	39,259.47	39,512.10	11,000.00	39,259.47	26,512.10	13,000.00
Benewah.....	11,178.23	22,259.32	22,739.70	11,178.23	22,259.32	11,369.87	11,369.83
Bingham.....	38,880.07	76,690.92	79,448.89	38,880.07	76,690.92	47,019.23	32,429.66
Blaine.....	8,000.00	32,620.07	34,387.21	8,000.00	32,620.07	24,387.21	10,000.00
Boise.....	.....	12,342.28	13,308.73	.....	12,342.28	13,308.73	.....
Bonner.....	24,131.35	49,814.97	50,372.35	24,131.35	49,814.97	26,241.68	24,130.67
Bonneville.....	40,000.00	103,675.04	110,107.71	40,000.00	103,675.04	85,740.14	24,367.57
Boundary.....	3,257.76	24,764.77	24,551.15	3,257.76	24,764.77	21,547.04	3,004.11
Butte.....	.....	10,355.72	11,488.98	.....	10,355.72	11,488.98	.....
Camas.....	.....	14,976.54	15,235.87	.....	14,976.54	15,235.87	.....
Canyon.....	60,000.00	130,950.99	143,122.79	60,000.00	130,950.99	77,987.13	65,135.66
Caribou.....	13,590.36	28,660.73	29,932.84	13,590.36	28,660.73	16,751.15	13,181.69
Cassia.....	1.00	42,101.27	47,581.44	1.00	42,101.27	36,610.94	10,970.50
Clark.....	8,890.44	17,650.21	18,329.60	8,890.44	17,650.21	9,166.31	9,163.29
Clearwater.....	13,208.96	27,126.28	27,590.48	13,208.96	27,126.28	14,226.35	13,364.13
Custer.....	.....	19,647.42	21,063.06	.....	19,647.42	21,063.06	.....
Elmore.....	18,232.47	37,835.98	39,722.11	18,232.47	37,835.98	21,699.81	18,022.30
Franklin.....	4,789.13	40,918.31	41,813.83	4,789.13	40,918.31	41,813.83	.....
Fremont.....	2,226.57	38,800.59	39,099.73	2,226.57	38,800.59	28,099.73	11,000.00
Gem.....	12,818.98	25,232.34	26,994.84	12,818.98	25,232.34	14,753.61	12,241.23
Gooding.....	.....	40,678.14	42,644.26	.....	40,678.14	21,322.13	21,322.13
Idaho.....	.....	52,068.02	54,953.73	.....	52,068.02	54,953.73	.....
Jefferson.....	19,067.40	37,723.22	40,473.71	19,067.40	37,723.22	20,236.87	20,236.84
Jerome.....	1,053.99	38,451.99	40,485.62	1,053.99	38,451.99	25,808.52	14,677.10
Kootenai.....	30,358.20	61,436.48	60,633.42	30,358.20	61,436.48	31,231.78	29,401.64
Latah.....	11,895.43	71,477.02	70,838.60	11,895.43	71,477.02	70,838.60	.....
Lemhi.....	.....	24,008.46	26,950.36	.....	24,008.46	26,950.36	.....
Lewis.....	5,740.82	31,863.37	31,268.12	5,740.72	31,863.37	28,633.98	2,634.14
Lincoln.....	14,599.02	28,464.18	28,253.63	14,599.02	28,464.18	14,126.82	14,126.81
Madison.....	2,951.06	26,568.23	26,873.17	2,951.06	26,568.23	24,481.35	2,391.82
Minidoka.....	764.69	35,603.61	35,661.26	764.69	35,603.61	33,000.00	2,661.26
Nez Perce.....	28,304.21	78,926.12	79,172.74	28,304.21	78,926.12	59,172.74	20,000.00
Oneida.....	4,000.00	21,656.40	23,869.86	4,000.00	21,656.40	19,869.86	4,000.00
Owyhee.....	12,330.44	27,676.44	36,297.91	12,330.44	27,676.44	34,751.51	1,546.40
Payette.....	.....	27,235.62	29,160.70	.....	27,235.62	29,160.70	.....
Power.....	19,776.91	39,386.48	39,230.26	19,776.91	39,386.48	19,615.13	19,615.13
Shoshone.....	31,372.52	98,583.46	92,945.09	31,372.52	98,583.46	71,060.28	21,884.81
Teton.....	.....	11,722.71	11,691.40	.....	11,722.71	11,691.40	.....
Twin Falls.....	68,360.00	137,189.48	140,850.71	68,360.00	137,189.48	70,425.36	70,425.35
Valley.....	3,282.13	20,136.18	23,689.84	3,282.13	20,136.18	21,009.97	2,679.87
Washington.....	.....	37,038.71	38,494.88	.....	37,038.71	38,485.50	9.38
TOTALS.....	\$ 579,097.92	\$ 2,080,376.98	\$ 2,165,873.51	\$ 579,097.92	\$ 2,080,376.98	\$ 1,516,948.93	\$ 648,924.58

NAME OF TAX	Balance Due 1945 Levy	1946 Levy	1947 Levy	COLLECTIONS FROM COUNTIES			Balance Due from Counties 1947
				1945	1946	1947	
Ad Valorem.....	\$ 567,433.01	\$ 2,000,000.00	\$ 2,000,000.00	\$ 567,433.01	\$ 2,000,000.00	\$ 1,372,807.70	\$ 627,192.30
Brand Inspection.....	.....	83,436.61	.....	.....	72,651.11	10,785.50	
Predatory Animal.....	5,341.79	40,804.33	39,793.87	5,341.79	40,804.33	34,124.43	5,669.44
Sheep Inspection.....	992.04	5,440.58	6,632.31	992.04	5,440.58	5,728.77	903.54
Bee Inspection.....	270.62	1,540.80	1,793.82	270.62	1,540.80	1,560.38	233.44
Livestock Disease Control.....	5,060.46	32,591.27	34,216.90	5,060.46	32,591.27	30,076.54	4,140.36
TOTALS.....	\$ 579,097.92	\$ 2,080,376.98	\$ 2,165,873.51	\$ 579,097.92	\$ 2,080,376.98	\$ 1,516,948.93	\$ 648,924.58