

SEVENTH BIENNIAL REPORT

OF THE

State Auditor

OF THE

State of Idaho.



1903-1904.

THEO. TURNER, Auditor.

PREFACE.

To His Excellency John T. Morrison,
Governor of the State of Idaho.

Sir:—In discharge of one of the duties which I am required to perform as Auditor of the State of Idaho, I submit to you the report, embracing the period beginning with the first day of January, 1903, and ending with the first day of October, 1904, contained in the following pages.

Believing that the law which requires the Auditor to prepare and publish this report does so in contemplation of its being a source of information not only to the public official but to the private citizen as well, I have endeavored to present it in a form in which it may be readily understood by official and citizen alike and to make it comprehensive enough to satisfy all reasonable demands for information respecting the condition of the State's finances within the period to which it relates.

The estimate of expenditures which must be defrayed from the treasury during the two ensuing fiscal years has been prepared with all possible care and in the hope that it may prove of value to the Legislature when the matter of providing revenues and making appropriations therefrom to meet the expenditures which may be found necessary during such years is under consideration in that body. Pains have been taken to prepare and present this estimate in such form that the members of the Legislature may experience no difficulty in ascertaining from it which of these expenditures are now provided for either by tempo-

rary or permanent appropriations and which must be provided for by new statutes.

The suggestions offered as to means to be adopted for raising revenue are the result of a thorough consideration of present conditions and those which are likely to obtain during the next two fiscal years, guided by some experience in such matters.

A comparison of the schedule of Estimated Expenditures with that of Suggested Revenues will disclose a large excess of revenues. This excess is the sum which I estimate (guess might be a better term to use, since I have nothing upon which to base an estimate) will be necessary to offset the expenditures, in addition to those mentioned in the Schedule of Estimated Expenditures, which the Legislature will probably authorize. Should a greater amount be required for such purpose it will be necessary to make a gross, or general, tax levy greater than that named in the Schedule of Suggested Revenues, or to provide a source, or sources, of revenue other than those enumerated therein; should a smaller amount be required, a smaller gross levy can be made.

The plans suggested for the improvement and management of the public revenues are offered for whatever they may be worth and without any desire whatever on my part to force my ideas upon the incoming administration. I have given to each suggestion tendered the most careful thought of which I am capable and, if it shall be deemed advisable to execute any or all of them, I shall not shirk or attempt in any manner to evade the responsibility of being charged with the results.

To the foregoing I wish to add, as an aid to those who

choose to make a careful study of this report, that the attainment of two general objects, which appear to me to be of prime and equal importance, has governed throughout its preparation. One of such objects is to illustrate the operations of the revenue laws, the other to present a comprehensive history of the finances of the State. If both of these objects have been attained, the ultimate end, sought in the enactment of the law under the provisions of which this report is prepared, has been reached and it has been made possible for the public official and private citizen alike to have before them the general facts and data from a study of which each may answer satisfactorily, to himself at least, these questions: First. "Are the revenue laws now in force in this State adapted to its present needs?" Second. "Have the persons charged with the execution of the revenue laws of this State during the two preceding fiscal years performed this duty with commendable integrity and ability?"

In concluding this preface I wish to express my appreciation of the assistance which I have received in the performance of my official duties from Mr. Ezra J. Merrill, my chief clerk, Miss Elsie Petty, assistant clerk, and Miss Anna Leyerzapf, stenographer. No small share of the credit, if any is merited, for the manner in which the business in the Auditor's office has been transacted during the past two years, is due to these persons. Each in the capacity in which employed has rendered most capable and faithful service. The work performed by Mr. Merrill as chief clerk has been highly satisfactory not only to myself, but equally so, I believe, to the public. What has been said concerning Mr. Merrill can also be said of Miss Leyerzapf

REPORT OF STATE AUDITOR.

and Miss Petty who, in the minor positions which they have held have contributed much to the successful handling of the business of the department.

Without further introduction, I place in your hands the result of my labors which, I trust, you may not find wholly lacking in value.

I am sir,

Very truly yours,

THEO. TURNER,

Auditor.

Boise, Idaho, November 16, 1904.

Since the above was written this report has been made to embrace the whole of the official years 1903 and 1904.

THEO. TURNER.

Boise, Idaho, January 12, 1905.

RECEIPTS FROM ALL SOURCES, 1903

From tax levies.....	\$ 272,722.20
General, 1895 to 1903.....	\$243,729.05
General, prior to 1895.....	361.06
Wagon road, act 1889.....	10,379.37
Wagon road, act 1893.....	17,670.74
University (delinquent)	43.35
Deficiency bonds sinking fund.....	265.07
Industrial school bonds sinking fund	145.17
Poll	128.39
From sales of licenses.....	31,806.95
Miscellaneous	29,657.65
Fish and game	2,059.30
Surveyors'	90.00
From fees	20,930.40
Secretary of state.....	14,315.65
Clerk, supreme court.....	905.50
Attorneys'	1,500.00
Docket	3,738.00
Tuition, etc., Lewiston state normal school ..	471.25
From donations	25,876.82
Long Valley and Roosevelt wagon road	9,281.82
Weiser bridge	16,595.00
From collections by insurance commissioner	17,808.75
Premium tax	12,204.75
Fees for issuing beneficiary permits	175.00
Fees for filing annual statements	1,020.00
Fees for filing annual reports.....	445.00
Fees for filing articles of incorporation	60.00
Fees for issuing certificates of authority ..	3,904.00
From public school lands	121,871.55
Sales of lands.....	35,138.35
Sales of timber.....	37,529.60
Rentals of lands.....	13,184.65
Interest on deferred payments on lands ...	36,018.95
From public school endowment funds	15,110.95
Interest on invested funds.....	15,110.95
From University lands.....	52,620.51
Sales of lands	52,043.82
Interest on deferred payments on lands ...	576.69
From university endowment funds.....	37,902.09
Interest on invested funds.....	1,218.76
Repaid invested funds.....	36,683.33
From normal school lands.....	25,974.85
Sales of lands.....	25,680.79
Interest on deferred payments on lands....	294.06
From normal school endowment funds	185,170.68
Interest on invested funds.....	3,826.61
Repaid invested funds.....	181,344.07

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From Agricultural College lands	101.72
Sales of lands.....	80.00
Interest on deferred payments on lands....	21.72
From School of Science lands.....	44,781.50
Sales of lands.....	44,781.50
From School of Science endowment funds....	13,059.46
Interest on deferred payments on lands....	257.76
Repaid invested funds.....	12,801.70
From Academy of Idaho lands.....	18,079.88
Sales of lands.....	18,079.88
From Academy of Idaho endowment funds....	73,091.66
Interest on invested funds.....	1,367.48
Repaid invested funds.....	71,724.18
From Reform School endowment funds.....	60.00
Interest on invested funds.....	60.00
From public buildings lands.....	40,738.25
Sales of lands.....	40,738.25
From Insane Asylum lands.....	1,204.96
Sales of lands.....	1,133.68
Interest on deferred payments on lands....	71.28
From Penitentiary lands.....	6,120.68
Sales of lands.....	6,120.68
From Soldiers' Home endowment funds.....	166.50
Interest on invested funds.....	166.50
From charitable institutions lands.....	407.09
Sales of lands.....	320.00
Interest on deferred payments on lands....	87.09
From sales of bonds.....	175,000.00
Academy of Idaho Improvement.....	30,000.00
Supreme court building and library.....	15,000.00
Albion Normal School improvement.....	12,000.00
Deficiency, 1903	93,000.00
Idaho Industrial school.....	15,000.00
University improvement	10,000.00
From text book repayments.....	14.45
From earnings of Insane Asylum.....	1,160.70
From escheated estates.....	1,209.91
From federal land sales in state.....	12,967.42
From federal aid to Soldiers' Home.....	9,385.83
From Carey act land sales.....	1,168.35
From Sundry settlements pending.....	1,578.82
Total	\$1,208,092.93

RECEIPTS FROM ALL SOURCES, 1904.

From tax levies	\$ 287,843.15
General, 1895 to 1904.....	257,709.67
General prior to 1895.....	1,194.29
Wagon road, act 1889.....	289.08
Wagon road, act 1893.....	19,721.74
University (delinquent)	50.64
Deficiency bonds sinking fund.....	6,318.79
Industrial school bonds sinking fund	2,501.93
Poll	57.01
From sales of licenses.....	41,750.50
Miscellaneous	27,080.05
Fish and game.....	14,580.15
Surveyors'	90.30
From fees	14,684.65
Secretary of state.....	9,780.90
Clerk, supreme court.....	1,067.25
Attorneys'	975.00
Docket	2,499.00
Tuition, Lewiston state normal school	362.50
From fines	115.60
Violating fish and game laws.....	35.60
Violating pure food laws.....	80.00
From donations	409.20
Long Valley and Roosevelt wagon road	409.20
From collections by insurance commissioner	22,200.54
Premium tax	15,457.54
Fees for issuing beneficiary permits	360.00
Fees for issuing certificates of authority	4,993.00
Fees for filing annual statements	1,070.00
Fees for filing annual reports	240.00
Fees for filing articles of incorporation	80.00
From public school lands.....	104,548.88
Sales of lands.....	47,537.20
Rentals of lands.....	18,243.02
Interest on deferred payments on lands....	38,564.11
From public school endowment funds	18,240.66
Interest on invested funds.....	18,240.66
From University lands.....	15,764.22
Sales of lands.....	10,015.00
Rentals of lands.....	272.10
Interest on deferred payments on lands....	5,477.12
From University endowment funds	67,875.41
Interest on invested funds.....	3,128.16
Repaid invested funds.....	64,747.25
From normal school lands.....	712.24
Sales of lands.....	120.00
Rentals of lands.....	472.76
Interest on deferred payments on lands....	119.48

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From normal school endowment funds	135,403.07
Interest on invested funds.....	7,256.71
Repaid invested funds.....	128,146.36
From Agricultural College lands.....	11.00
Rentals of lands.....	11.00
From School of Science lands.....	262.94
Sales of lands.....	132.06
Rentals of lands.....	16.00
Interest on deferred payments on lands.....	114.88
From School of Science endowment funds.....	55,671.88
Interest on invested funds.....	833.62
Repaid invested funds.....	54,838.26
From Academy of Idaho endowment funds.....	1,448.15
Interest on invested funds.....	1,448.15
From Reform School endowment funds	364.17
Interest on invested funds.....	364.17
From Public buildings lands.....	631.20
Sales of lands.....	480.00
Interest on deferred payments on lands.....	151.20
From public buildings endowment funds	58,156.71
Interest on invested funds.....	1,176.65
Repaid invested funds.....	56,980.06
From Insane Asylum lands.....	1,317.55
Sales of lands.....	668.00
Rentals of lands.....	332.01
Interest on deferred payments on lands.....	317.54
From Insane Asylum endowment funds	220.00
Interest on invested funds.....	220.00
From Penitentiary endowment funds	20.00
Interest on invested funds.....	20.00
From Soldiers' Home endowment funds	500.00
Interest on invested funds.....	500.00
From charitable institutions lands.....	1,627.74
Sales of lands.....	1,212.00
Rentals of lands.....	32.00
Interest on deferred payments on lands.....	383.74
From charitable institutions endowment funds	28,068.37
Interest on invested funds.....	1,261.67
Repaid invested funds.....	26,806.70
From sales of bonds.....	41,000.00
Penitentiary improvement.....	1,000.00
Idaho Industrial Reform School.....	20,000.00
University improvement.....	20,000.00
From earnings Insane Asylum.....	485.00
From escheated estates.....	1,512.60
From federal land sales in state.....	30,422.57
From federal aid to Soldiers' Home.....	6,675.00
From Carey act land sales.....	3,106.21
From sundry settlements pending.....	188.84
	\$941,233.00

RECEIPTS FROM ALL SOURCES.

(October 1, 1904, to January 1, 1905.)

From tax levies.....	\$ 4,650.30
General 1895 to 1904.....	3,934.88
General, prior to 1895.....	85.42
Wagon road, act 1889.....	61.87
Wagon roads, act 1893.....	417.68
University (delinquent)	2.77
Deficiency bonds, sinking fund.....	81.29
Industrial School bonds, sinking fund	50.09
Poll	16.30
From sales of licenses.....	5,340.25
Miscellaneous	2,052.50
Fish and game.....	3,287.75
From fees	4,858.95
Secretary of State.....	2,388.30
Clerk Supreme Court	229.75
State Engineer	379.90
Attorneys'	800.00
Docket	1,011.00
Tuition Lewiston State Normal School	50.00
From fines	170.25
Violating fish and game laws.....	125.25
Violating pure food laws.....	45.00
From donations	1,566.22
Long Valley and Roosevelt wagon road	1,566.22
From Collections by Insurance Commissioner	449.00
Fees for issuing certificates of authority	409.00
Fees for filing annual statements.....	20.00
Fees for filing articles of incorporation	20.00
From public school lands.....	23,476.40
Sales of lands.....	19,796.77
Sales of timber.....	512.50
Rentals of lands.....	1,173.90
Interest on deferred payments on lands.....	1,993.23
From public school endowment funds.....	5,220.50
Interest on invested funds.....	4,320.50
Repaid invested funds.....	900.00
From university lands.....	1,889.12
Sales of lands.....	1,554.00
Interest on deferred payments on lands.....	335.12
From university endowment funds.....	225.00
Interest on invested funds.....	225.00
From normal school lands.....	1,132.54
Sales of lands.....	861.00
Interest on deferred payments on lands.....	271.54
From normal school endowment funds.....	581.55
Interest on invested funds.....	581.55
From Agricultural College lands.....	236.24
Sales of lands.....	223.00
Interest on deferred payments on lands.....	13.24
From School of Science lands.....	291.26
Rentals of lands.....	44.00
Interest on deferred payments on lands.....	247.26
From School of Science endowment funds.....	30.00
Interest on invested funds.....	30.00

REPORT OF STATE AUDITOR.

From Reform School endowment funds.....		470.00
Interest on invested funds.....	470.00	
From public buildings lands.....		1,021.15
Sale of lands.....	963.36	
Interest on deferred payments on lands....	57.79	
From Insane Asylum endowment funds.....		25.00
Interest on invested funds.....	25.00	
From Penitentiary endowment funds.....		4,308.90
Repaid invested funds.....	4,308.90	
From Soldiers' Home endowment funds....		500.00
Interest on invested funds.....	500.00	
From charitable institutions lands.....		1,191.30
Sales of lands.....	934.00	
Interest on deferred payments on lands....	257.30	
From charitable institutions endowment funds.		135.00
Interest on invested funds.....	135.00	
From sales of bonds.....		23,000.00
Idaho Industrial Reform school.....	10,000.00	
University improvement.....	10,000.00	
Penitentiary improvement.....	3,000.00	
From earnings of Insane Asylum.....		100.00
From federal land sales in state.....		21,989.95
From federal aid to Soldiers' Home.....		2,050.00
From Carey act land sales.....		3,376.34
Total		\$ 108,285.22

RECAPITULATION.

Total receipts from all sources for the year 1903	\$1,208,092.93
Total receipts from all sources from Jan. 1 to Oct. 1, 1904.....	941,233.00
Total receipts from all sources from Oct. 1, 1904, to Jan. 1, 1905.....	108,285.22
Total receipts from all sources for the years 1903 and 1904.....	\$2,257,611.15

REVENUE ACCOUNTS.

Abstracts of Accounts with Counties.

(Taxes 1890-1895 Delinquent.)

Ada County, Delinquent.

Jan. 1, 1903, balance...\$ 650.99	Sept. 30, 1904, balance..\$ 650.99
	\$ 650.99
Oct. 1, 1904, balance....\$ 650.99	

Alturas County, Delinquent.

Jan. 1, 1903, balance...\$ 1,328.03	Sept. 30, 1904, balance..\$ 1,328.03
	\$ 1,328.03
Oct. 1, 1904, balance....\$ 1,328.03	

Bannock County, Delinquent.

Jan. 1, 1903, balance...\$ 37.23	Collections, 1903\$ 37.23
	\$ 37.23

Bear Lake County, Delinquent.

Jan. 1, 1903, balance....\$ 351.43	Sept. 30, 1904, balance..\$ 351.43
	\$ 351.43
Oct. 1, 1904, balance....\$ 351.43	

Bingham County, Delinquent.

Jan. 1, 1903, balance....\$ 3,774.62	Sept. 30, 1904, balance..\$ 3,774.62
	\$ 3,774.62
Oct. 1, 1904, balance....\$ 3,774.62	

Boise County, Delinquent.

Jan. 1, 1903, balance....\$ 395.34	Sept. 30, 1904, balance..\$ 395.34
	\$ 395.34
Oct. 1, 1904, balance....\$ 395.34	

REPORT OF STATE AUDITOR.

*Abstracts of Accounts with Counties—Continued.***Canyon County, Delinquent.**

Jan. 1, 1903, balance....\$ 398.15	Sept. 30, 1904, balance..\$ 398.15
\$ 398.15	\$ 398.15
<hr/>	<hr/>
Oct. 1, 1904, balance....\$ 398.15	
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Cassia County, Delinquent.

Jan. 1, 1903, balance....\$ 322.05	Sept. 30, 1904, balance..\$ 322.05
\$ 322.05	\$ 322.05
<hr/>	<hr/>
Oct. 1, 1904, balance...\$ 322.05	
	<hr/>

Custer County, Delinquent.

Jan. 1, 1903, balance....\$ 3,051.11	Sept. 30, 1904, balance..\$ 3,051.11
\$ 3,051.11	\$ 3,051.11
<hr/>	<hr/>
Oct. 1, 1904, balance...\$ 3,051.11	
	<hr/>

Elmore County, Delinquent.

Jan. 1, 1903, balance....\$ 2,831.80	Sept. 30, 1904, balance..\$ 2,831.80
\$ 2,831.80	\$ 2,831.80
<hr/>	<hr/>
Oct. 1, 1904, balance...\$ 2,831.80	
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Fremont County, Delinquent.

Jan. 1, 1903 balance....\$ 1,663.26	Collections, 1904\$ 301.70
	Sept. 30, 1904, balance.. 1,361.56
<hr/>	<hr/>
\$ 1,663.26	\$ 1,663.26
<hr/>	<hr/>
Oct. 1, 1904, balance....\$ 1,361.56	
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Idaho County, Delinquent.

Jan. 1, 1903, balance...\$ 1,611.47	Collections, 1903\$ 96.50
	Dec. 31, 1903, balance.. 1,514.97
<hr/>	<hr/>
\$ 1,611.47	\$ 1,611.47
<hr/>	<hr/>
Jan. 1, 1904, balance....\$ 1,514.97	Collections, 1904\$ 173.65
	Sept. 30, 1904, balance.. 1,341.32
<hr/>	<hr/>
\$ 1,514.97	\$ 1,514.97
<hr/>	<hr/>
Oct. 1, 1904, balance....\$ 1,341.32	
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REPORT OF STATE AUDITOR.

*Abstracts of Accounts with Counties—Continued.***Kootenai County, Delinquent.**

Jan. 1, 1903, balance....\$ 2,439.86	Sept. 30, 1904, balance..\$ 2,439.86
\$ 2,439.86	\$ 2,439.86
<hr/>	<hr/>
Oct. 1, 1904, balance....\$ 2,439.86	
	<hr/>

Latah County, Delinquent.

Jan. 1, 1903, balance....\$11,079.86	Collections, 1903\$ 199.81
	Dec. 31, 1903, balance.. 10,880.05
<hr/>	<hr/>
\$ 11,079.86	\$ 11,079.86
<hr/>	<hr/>
Jan. 1, 1904, balance....\$10,880.05	Collections, 1904\$ 1,351.95
	Sept. 30, 1904, balance.. 9,528.10
<hr/>	<hr/>
\$ 10,880.05	\$ 10,880.05
<hr/>	<hr/>
Oct. 1, 1904, balance....\$ 9,528.10	
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Lemhi County, Delinquent.

Jan. 1, 1903, balance....\$ 1,051.98	Sept. 30, 1904, balance..\$ 1,051.98
\$ 1,051.98	\$ 1,051.98
<hr/>	<hr/>
Oct. 1, 1904, balance....\$ 1,051.98	
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Logan County, Delinquent.

Jan. 1, 1903, balance....\$ 1,224.40	Sept. 30, 1904, balance..\$ 1,224.40
\$ 1,224.40	\$ 1,224.40
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Oct. 1, 1904, balance....\$ 1,224.40	
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Nez Perce County, Delinquent.

Jan. 1, 1903, balance....\$ 2,330.87	Collections, 1903\$ 87.56
	Dec. 31, 1903, balance.. 2,243.31
<hr/>	<hr/>
\$ 2,330.87	\$ 2,330.87
<hr/>	<hr/>
Jan. 1, 1904, balance....\$ 2,243.31	Collections, 1904\$ 35.78
	Sept. 30, 1904, balance.. 2,207.53
<hr/>	<hr/>
\$ 2,243.31	\$ 2,243.31
<hr/>	<hr/>
Oct. 1, 1904, balance....\$ 2,207.53	
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Oneida County, Delinquent.

Sept. 30, 1904, balance..\$ 938.18	Jan. 1, 1903, balance...\$ 938.18
\$ 938.18	\$ 938.18
<hr/>	<hr/>
Oct. 1, 1904, balance...\$ 938.18	
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REPORT OF STATE AUDITOR.

*Abstracts of Accounts with Counties—Continued.***Owyhee County, Delinquent.**

Jan. 1, 1903, balance....\$ 1,394.28	Collections, 1903\$ 37.19
	Dec. 31, 1903, balance.. 1,357.09
<hr/>	<hr/>
\$ 1,394.28	\$ 1,394.28
<hr/>	<hr/>
Jan. 1, 1904, balance....\$ 1,357.09	Sept. 30, 1904, balance.. \$ 1,357.09
<hr/>	<hr/>
\$ 1,357.09	\$ 1,357.09
<hr/>	<hr/>
Oct. 1, 1904, balance....\$ 1,357.09	

Shoshone County, Delinquent.

Jan. 1, 1903, balance....\$ 4,399.52	Collections, 1903\$ 13.95
	Dec. 31, 1903, balance.. 4,385.57
<hr/>	<hr/>
\$ 4,399.52	\$ 4,399.52
<hr/>	<hr/>
Jan. 1, 1904, balance....\$ 4,385.57	Collections, 1904\$ 8.13
	Sept. 30, 1904, balance.. 4,377.44
<hr/>	<hr/>
\$ 4,385.57	\$ 4,385.57
<hr/>	<hr/>
Oct. 1, 1904, balance....\$ 4,377.44	

Washington County, Delinquent.

Jan. 1, 1903, balance....\$ 1,981.90	Collections, 1903\$ 8.17
	Dec. 31, 1903, balance.. 1,973.73
<hr/>	<hr/>
\$ 1,981.90	\$ 1,981.90
<hr/>	<hr/>
Jan. 1, 1904, balance....\$ 1,973.73	Sept. 30, 1904, balance.. \$ 1,973.73
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\$ 1,973.73	\$ 1,973.73
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Oct. 1, 1904, balance....\$ 1,973.73	

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*Abstracts of Accounts with Counties—Continued.***October 1, 1904, to January 1, 1905.****Ada County, Delinquent.**

Jan. 1, 1905, Balance....\$ 650.99 No change since Oct. 1, 1904.

Alturas County, Delinquent.

Jan. 1, 1905, Balance....\$ 1,328.03 No change since Oct. 1, 1904.

Bear Lake County, Delinquent.

Jan. 1, 1905, Balance....\$ 351.43 No change since Oct. 1, 1904.

Bingham County, Delinquent.

Jan. 1, 1905, Balance....\$ 3,774.62 No change since Oct. 1, 1904.

Boise County, Delinquent.

Oct. 1, 1904, Balance....\$ 395.34	Collections\$ 19.29
	Dec. 31 Balance 376.05
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\$ 395.34	\$ 395.34
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Jan. 1, 1905, Balance....\$ 376.05

Canyon County, Delinquent.

Jan. 1, 1905, Balance....\$ 398.15 No change since Oct. 1, 1904.

Cassia County, Delinquent.

Jan. 1, 1905, Balance....\$ 322.05 No change since Oct. 1, 1904.

Custer County, Delinquent.

Jan. 1, 1905, Balance....\$ 3,051.11 No change since Oct. 1, 1904.

Elmore County, Delinquent.

Jan. 1, 1905, Balance....\$ 2,831.80 No change since Oct. 1, 1904.

Fremont County Delinquent.

Jan. 1, 1905, Balance....\$ 1,361.56 No change since Oct. 1, 1904.

REPORT OF STATE AUDITOR.

*Abstracts of Accounts with Counties—Continued.***Idaho County, Delinquent.**

Oct. 1, 1904, Balance....\$ 1,341.32	Collections ...\$ 3.00
<hr/>	Dec. 31. Balance..... 1,338.32
\$ 1,341.32	<hr/>
<hr/>	\$ 1,341.32
Jan. 1, 1905, Balance....\$ 1,338.32	

Kootenai County, Delinquent.

Jan. 1, 1905, Balance...\$ 2,439.86 No change since Oct. 1, 1904.

Latah County, Delinquent.

Oct. 1, 1904, Balance....\$ 9,528.10	Collections ...\$ 85.44
<hr/>	Dec. 31. Balance..... 9,442.66
\$ 9,528.10	<hr/>
<hr/>	\$ 9,528.10
Jan. 1, 1905, Balance...\$ 9,442.66	

Lemhi County, Delinquent.

Jan. 1, 1905, Balance...\$ 1,051.98 No change since Oct. 1, 1904.

Logan County, Delinquent.

Jan. 1, 1905, Balance...\$ 1,224.40 No change since Oct. 1, 1904.

Nez Perce County, Delinquent.

Oct. 1, 1904, Balance....\$ 2,207.53	Collections ...\$ 21.25
<hr/>	Dec. 31. Balance..... 2,186.28
\$ 2,207.53	<hr/>
<hr/>	\$ 2,207.53
Jan. 1, 1905, Balance...\$ 2,186.28	

Oneida County, Delinquent.

No change since Oct. 1, 1904 Jan. 1, 1905, balance....\$ 938.18

Owyhee County, Delinquent.

Jan. 1, 1905, Balance...\$ 1,357.09 No change since Oct. 1, 1904.

REPORT OF STATE AUDITOR.

*Abstracts of Accounts with Counties—Continued.***Shoshone County, Delinquent.**

Oct. 1, 1904, Balance....\$ 4,377.44	Collections ...\$ 4.27
<hr/>	Dec. 31. Balance..... 4,373.17
\$ 4,377.44	<hr/>
<hr/>	\$ 4,377.44
Jan. 1, 1905, Balance...\$ 4,373.17	

Washington County, Delinquent.

Jan. 1, 1905, Balance...\$ 1,973.73 No change since Oct. 1, 1904.

REVENUE ACCOUNTS.

Abstracts of Accounts with Counties.

(Taxes 1895-1904).

DR.					CR.				
General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond	General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.
\$ 27,655 90 27,857 20	\$ 3,341 65 2,444 60	\$ 325 94	\$ 814 86	Ada County.				
					Jan. 1, 1903, Balance				
					Levy, 1903				
					Collection, 1903	\$ 26,965 52	\$ 3,052 64		
					Dec. 31, 1903, Balance	28,547 58	2,733 57	\$ 325 94	\$ 814 86
\$ 55,513 10	\$ 5,786 25	\$ 325 94	\$ 814 86	\$ 55,513 10	.....	\$ 5,786 21	\$ 325 94	\$ 814 86
\$ 28,547 58 34,021 00	\$ 2,733 57 2,516 25	\$ 325 94 335 50	\$ 814 86 838 75	Jan. 1, 1904, Balance				
					Levy, 1904	\$ 27,593 99	\$ 2,349 57	\$ 325 94	\$ 814 86
					Collections, 1904	34,974 59	2,900 25	335 50	838 75
\$ 62,568 58	\$ 5,249 82	\$ 661 44	\$ 1,653 61	Sept. 30, 1904, Balance	\$ 62,568 58	.....	\$ 661 44	\$ 1,653 61
\$ 34,974 59	\$ 2,900 25	\$ 335 50	\$ 838 75	Oct. 1, 1904, Balance				

Abstracts of Accounts with Counties—Continued.

DR.					CR.				
General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.	General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.
\$ 15,359 74 16,270 90	\$ 39 80	\$ 1,642 06 1,217 80	\$ 162 36	\$ 405 93	Bannock County.				
					Jan. 1, 1903, Balance				
					Levy, 1903	\$ 15,526 94	\$ 1,645 59		
					Collection, 1903	16,103 70	1,214 27	\$ 162 36	\$ 405 93
					Dec. 31, 1903, Balance				
\$ 31,630 64	\$ 39 80	\$ 2,859 86	\$ 162 36	\$ 405 93	\$ 31,630 64	\$ 39 80	\$ 2,859 86	\$ 162 36	\$ 405 93
\$ 16,103 70 16,906 00	\$ 39 80	\$ 1,214 27 1,188 21	\$ 162 36 158 42	\$ 405 93 396 07	Jan. 1, 1904, Balance				
					Levy, 1904	\$ 16,197 40	\$ 39 80	\$ 1,214 27	
					Collections, 1904	16,812 30	1,188 21	\$ 162 36	\$ 405 93
					Sept. 30, 1904, Balance			158 42	396 07
\$ 33,009 70	\$ 39 80	\$ 2,402 48	\$ 320 78	\$ 802 00	\$ 33,009 70	\$ 39 80	\$ 2,402 48	\$ 320 78	\$ 802 00
\$ 16,812 30	.....	\$ 1,188 21	\$ 158 42	\$ 396 07	Oct. 1, 1904, Balance				
\$ 6,108 08 6,827 90	\$ 11 83	\$ 734 14 462 64	\$ 61 68	\$ 154 21	Bear Lake County.				
					Jan. 1, 1903, Balance				
					Levy, 1903	\$ 6,302 63	\$ 682 08	\$ 2 64	\$ 5 29
					Collection, 1903	6,633 35	514 70	59 04	148 92
					Dec. 31, 1903, Balance				
\$ 12,935 98	\$ 11 83	\$ 1,196 78	\$ 61 68	\$ 154 21	\$ 12,935 98	\$ 11 83	\$ 1,196 78	\$ 61 68	\$ 154 21
\$ 6,633 35 6,428 60	\$ 11 83	\$ 514 70 474 93	\$ 59 04 63 32	\$ 148 92 158 31	Jan. 1, 1904, Balance				
					Levy, 1904	\$ 6,454 54	\$ 426 79	\$ 59 04	\$ 143 18
					Collections, 1904	6,607 41	562 84	63 32	164 05
					Sept. 30, 1904, Balance				
\$ 13,061 95	\$ 11 83	\$ 989 63	\$ 122 36	\$ 307 23	\$ 13,061 95	\$ 11 83	\$ 989 63	\$ 122 36	\$ 307 23
\$ 6,607 41	\$ 11 83	\$ 562 84	\$ 63 32	\$ 164 05	Oct. 1, 1904, Balance				

Abstracts of Accounts with Counties—Continued.

DR.						CR.				
General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.		General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.
\$ 18,638 11 14,008 40	\$ 83 61	\$ 2,097 86 1,044 03	\$ 139 19	\$ 348 01	Bingham County. Jan. 1, 1903, Balance..... Levy, 1903..... Collections, 1903..... Dec. 31, 1903, Balance.....	\$ 13,270 92 19,375 59	\$ 83 61	\$ 1,575 97 1,565 92	\$ 139 19	\$ 348 01
\$ 32,646 51	\$ 83 61	\$ 3,141 89	\$ 139 19	\$ 348 01		\$ 32,646 51	\$ 83 61	\$ 3,141 89	\$ 139 19	\$ 348 01
\$ 19,375 59 14,506 30	\$ 83 61	\$ 1,565 92 1,114 13	\$ 139 19 148 55	\$ 348 01 371 37						
\$ 33,881 89	\$ 83 61	\$ 2,680 05	\$ 287 74	\$ 719 38	Jan 1, 1904, Balance..... Levy, 1904..... Collections, 1904..... Sept. 30, 1904, Balance.....	\$ 15,252 88 18,629 01	\$ 83 61	\$ 1,137 05 1,543 00	\$ 139 19 148 55	\$ 348 01 371 37
\$ 18,629 01	\$ 83 61	\$ 1,543 00	\$ 148 55	\$ 371 37		\$ 33,881 89	\$ 83 61	\$ 2,680 05	\$ 287 74	\$ 719 38
\$ 15,899 80 14,136 80	\$ 88 50	\$ 2,601 36 874 84	\$ 116 63	\$ 291 61	Oct. 1, 1904, Balance.....					
\$ 30,036 60	\$ 88 50	\$ 3,476 20	\$ 116 63	\$ 291 61	Blaine County. Jan. 1, 1903, Balance..... Levy, 1903..... Collections, 1903..... Dec. 31, 1903, Balance.....	\$ 11,342 64 18,693 96	\$ 88 50	\$ 1,575 38 1,900 82	\$ 116 63	\$ 291 61
\$ 18,693 96 12,155 40	\$ 88 50	\$ 1,900 82 862 97	\$ 116 63 115 06	\$ 291 61 287 65		\$ 30,036 60	\$ 88 50	\$ 3,476 20	\$ 116 63	\$ 291 61
\$ 30,849 36	\$ 88 50	\$ 2,763 79	\$ 231 69	\$ 579 26						
\$ 16,712 56	\$ 88 50	\$ 1,888 95	\$ 115 06	\$ 287 65	Jan. 1, 1904, Balance..... Levy, 1904..... Collections, 1904..... Sept. 30, 1904, Balance.....	\$ 14,136 80 16,712 56	\$ 88 50	\$ 874 84 1,888 95	\$ 116 63 115 06	\$ 291 61 287 65
						\$ 30,849 36	\$ 88 50	\$ 2,763 79	\$ 231 69	\$ 579 26
					Oct. 1, 1904, Balance.....					

Abstracts of Accounts with Counties—Continued.

DR.						CR.				
General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.		General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.
\$ 2,158 12 3,782 60		\$ 35 35 348 73	\$ 46 49	\$ 149 58	Boise County. Jan 1, 1903, Balance..... Levy, 1903..... Collections, 1903..... Dec. 31, 1903, Balance.....	\$ 27 79				
\$ 5,940 72	\$ 27 79	\$ 384 08	\$ 46 49	\$ 149 58		\$ 3,077 51 2,363 21	\$ 314 52 69 56	\$ 10 26 36 23	\$ 26 19 123 39	
\$ 2,863 21 4,845 50		\$ 69 56 380 84	\$ 36 23 50 77	\$ 123 39 126 94		\$ 5,940 72	\$ 27 79	\$ 384 08	\$ 46 49	\$ 149 58
\$ 7,708 71	\$ 27 79	\$ 450 40	\$ 87 00	\$ 250 33	Jan. 1, 1904, Balance..... Levy, 1904..... Collections, 1904..... Sept. 30, 1904, Balance.....	\$ 27 79				
\$ 5,340 94		\$ 380 84	\$ 48 73	\$ 155 44		\$ 2,367 77 5,340 94	\$ 69 56 380 84	\$ 38 27 48 73	\$ 94 89 155 44	
\$ 15,382 97 18,747 30		\$ 2,089 27 1,296 28	\$ 172 83	\$ 432 09		\$ 7,708 71	\$ 27 79	\$ 450 40	\$ 87 00	\$ 250 33
\$ 34,130 27		\$ 3,385 55	\$ 172 83	\$ 432 09	Oct. 1, 1904, Balance.....	\$ 27 79				
\$ 18,747 30 18,011 00		\$ 1,562 33 1,224 57	\$ 172 83 163 27	\$ 432 09 408 19	Canyon County. Jan. 1, 1903, Balance..... Levy, 1903..... Collections, 1903..... Dec. 31, 1903, Balance.....	\$ 15,382 97 18,747 30	\$ 1,823 22 1,562 33	\$ 172 83	\$ 432 09	
\$ 36,758 30		\$ 2,786 90	\$ 336 10	\$ 840 28		\$ 34,130 27	\$ 3,385 55	\$ 172 83	\$ 432 09	
\$ 19,839 85		\$ 1,449 70	\$ 163 27	\$ 408 19	Jan. 1, 1904, Balance..... Levy, 1904..... Collections, 1904..... Sept. 30, 1904, Balance.....	\$ 16,918 45 19,839 85	\$ 1,337 20 1,449 70	\$ 172 83 163 27	\$ 432 09 408 19	
						\$ 36,758 30	\$ 2,786 90	\$ 336 10	\$ 840 28	
					Oct. 1, 1904, Balance.....					

Abstracts of Accounts with Counties—Continued.

DR.					CR.				
General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.	General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.
Cassia County.									
\$ 7,041 56 6,945 85	\$ 27 11	\$ 768 91 472 22	\$ 62 95	\$ 157 41	Jan. 1, 1903, Balance				
					Levy, 1903				
					Collections, 1903	\$ 5,629 36 8,358 05	\$ 27 11	\$ 562 76 678 37	\$ 62 95
					Dec. 31, 1903, Balance				\$ 157 41
\$ 13,987 41	\$ 27 11	\$ 1,241 13	\$ 62 95	\$ 157 41	Jan. 1, 1904, Balance	\$ 13,987 41	\$ 27 11	\$ 1,241 13	\$ 62 95
					Levy, 1904				
					Collections, 1904	\$ 6,917 97 8,001 18	\$ 27 11	\$ 472 22 718 74	\$ 62 95 68 34
					Sept. 30, 1904, Balance				\$ 157 41 170 86
\$ 14,919 15	\$ 27 11	\$ 1,190 96	\$ 131 29	\$ 328 27	Oct. 1, 1904, Balance	\$ 14,919 15	\$ 27 11	\$ 1,190 96	\$ 131 29
\$ 8,001 18	\$ 27 11	\$ 718 94	\$ 68 34	\$ 170 86					\$ 328 27
\$ 3,535 36 4,670 20	\$ 13 08	\$ 411 30 311 19	\$ 41 49	\$ 103 73	Custer County.				
					Jan. 1, 1903, Balance	\$ 3,612 67 4,592 89	13 08	\$ 477 67 244 82	\$ 5 82 35 67
					Levy, 1903				\$ 11 65 92 08
					Collections, 1903				
					Dec. 31, 1903, Balance				
\$ 8,205 56	\$ 13 08	\$ 722 49	\$ 41 49	\$ 103 73	Jan. 1, 1904, Balance	\$ 8,205 56	\$ 13 08	\$ 722 49	\$ 41 49
					Levy, 1904				
					Collections, 1904	\$ 4,119 69 4,797 20	\$ 13 08	\$ 272 52 282 04	\$ 44 34 32 62
					Sept. 30, 1904, Balance				\$ 91 38 103 94
\$ 8,916 89	\$ 13 08	\$ 554 56	\$ 76 96	\$ 195 32	Oct. 1, 1904, Balance	\$ 8,916 89	\$ 13 08	\$ 554 56	\$ 76 96
\$ 4,797 20	\$ 13 08	\$ 282 04	\$ 32 62	\$ 103 94					\$ 195 32

Abstracts of Accounts with Counties—Continued.

DR.					CR.				
General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.	General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.
Elmore County.									
\$ 8,681 99 7,113 10		\$ 742 48 462 50	\$ 61 65	\$ 154 17	Jan. 1, 1903, Balance		\$ 18 92		
					Levy, 1903				
					Collections, 1903	\$ 7,548 94 8,246 15		\$ 697 17 507 81	\$ 61 65
					Dec. 31, 1903, Balance				\$ 154 17
\$ 15,795 09	\$ 18 92	\$ 1,204 98	\$ 61 65	\$ 154 17	Jan. 1, 1904, Balance	\$ 15,795 09	\$ 18 92	\$ 1,205 98	\$ 61 65
					Levy, 1904				
					Collections, 1904	\$ 7,113 10 7,559 05		\$ 462 50 503 12	\$ 61 65
					Sept. 30, 1904, Balance				\$ 154 17 152 60
\$ 14,672 15	\$ 18 92	\$ 965 62	\$ 122 69	\$ 306 77	Oct. 1, 1904, Balance	\$ 14,672 15	\$ 18 92	\$ 965 62	\$ 122 69
\$ 7,559 05		\$ 503 12	\$ 61 04	\$ 152 60			\$ 18 92		
\$ 14,087 04 13,247 80	\$ 110 38	\$ 2,505 22 991 30	132 16	330 43	Fremont County.				
					Jan. 1, 1903, Balance	\$ 14,546 17 12,788 67	\$ 110 38	\$ 1,364 82 2,131 70	\$ 132 16
					Levy, 1903				\$ 330 43
					Collections, 1903				
					Dec. 31, 1903, Balance				
\$ 27,334 84	\$ 110 38	\$ 3,496 52	\$ 132 16	\$ 330 43	Jan. 1, 1904, Balance	\$ 27,334 84	\$ 110 38	\$ 3,496 52	\$ 132 16
					Levy, 1904				
					Collections, 1904	\$ 12,788 67 13,773 40		\$ 132 16 124 07	\$ 330 43 310 18
					Sept. 30, 1904, Balance				
\$ 26,562 07	\$ 110 38	\$ 3,062 25	\$ 256 23	\$ 640 61	Oct. 1, 1904, Balance	\$ 26,562 07	\$ 110 38	\$ 3,062 25	\$ 256 23
\$ 13,773 40	\$ 110 38	\$ 930 55	\$ 124 07	\$ 310 18					\$ 640 61

Abstracts of Accounts with Counties—Continued.

DR.					CR.				
General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.	General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.
Idaho County.									
\$ 9,349 08		\$ 1,055 76			Jan. 1, 1903, Balance		\$ 3 55		
10,270 10		\$ 766 49	\$ 102 19	\$ 255 49	Levy, 1903				
	\$ 15 15				Collections, 1903		\$ 11,139 23	\$ 11 60	\$ 1,257 09
					Dec. 31, 1903, Balance		8,479 95	965 16	\$ 37 67
\$ 19,619 18	\$ 15 15	\$ 1,822 25	\$ 102 19	\$ 255 49					\$ 75 32
									180 17
\$ 8,479 95		\$ 565 16	\$ 64 52	\$ 180 17	Jan. 1, 1904, Balance		\$ 15 15		
10,649 90		787 05	104 94	262 35	Levy, 1904				
	\$ 15 15				Collections, 1904		\$ 8,479 95	\$ 740 36	\$ 64 52
					Charged by Transfer		10,649 90	787 05	\$ 180 17
\$ 19,129 85	\$ 15 15	\$ 1,527 41	\$ 169 46	\$ 442 52	Sept. 30, 1904, Balance				262 35
\$ 10,649 90		\$ 787 05	\$ 104 94	\$ 262 35	Oct. 1, 1904, Balance		\$ 15 15		
\$ 19,464 99	\$ 50 55	\$ 2,561 07							
18,376 80		1,509 38	\$ 201 25	\$ 503 13	Jan. 1, 1903, Balance				
					Levy, 1903				
					Collections, 1903		\$ 16,586 21	\$ 1,931 04	
					Dec. 31, 1903, Balance		21,255 58	2,139 41	
\$ 37,841 79	\$ 50 55	\$ 4,070 45	\$ 201 25	\$ 503 13					201 25
									503 13
\$ 21,255 58	\$ 50 55	\$ 2,139 41	\$ 201 25	\$ 503 13	Jan. 1, 1904, Balance				
20,971 90		1,588 21	211 76	529 40	Levy, 1904				
					Collections, 1904		\$ 17,992 16	\$ 1,510 02	
					Sept. 30, 1904, Balance		24,235 32	2,217 60	
\$ 42,227 48	\$ 50 55	\$ 3,727 62	\$ 413 01	\$ 1,032 53					211 76
									529 40
\$ 24,235 32	\$ 50 55	\$ 2,217 60	\$ 211 76	\$ 529 40	Oct. 1, 1904, Balance				

Abstracts of Accounts with Counties—Continued.

DR.					CR.				
General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.	General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.
Latah County.									
\$ 17,261 66		\$ 2,019 65			Jan. 1, 1903, Balance		\$ 149 23		
18,998 95		1,297 39	\$ 172 98	\$ 432 46	Levy, 1903				
	\$ 164 79				Collections, 1903		\$ 20,814 07	\$ 2,156 55	\$ 21 27
					Dec. 31, 1903, Balance		15,446 54	1,160 49	\$ 53 19
\$ 36,260 61	\$ 164 79	\$ 3,317 04	\$ 172 98	\$ 432 46					379 27
\$ 15,446 54		\$ 1,160 49	\$ 151 71	\$ 379 27	Jan. 1, 1904, Balance		\$ 164 79		
18,026 50		1,321 34	176 17	440 44	Levy, 1904				
	\$ 164 79				Collections, 1904		\$ 15,446 54	\$ 1,160 49	\$ 151 71
					Sept. 30, 1904, Balance		18,026 50	1,321 34	\$ 379 27
\$ 33,473 04	\$ 164 79	\$ 2,481 83	\$ 327 88	\$ 819 71					440 44
\$ 18,026 50		\$ 1,321 34	\$ 176 17	\$ 440 44	Oct. 1, 1904, Balance		\$ 164 79		
\$ 5,664 97		\$ 628 88			Jan. 1, 1903, Balance				
6,250 50		423 42	\$ 54 45	\$ 141 14	Levy, 1903				
					Collections, 1903		\$ 6,809 71	\$ 679 62	
					Dec. 31, 1903, Balance		5,105 76	372 68	\$ 54 45
\$ 11,915 47		\$ 1,052 30	\$ 54 45	\$ 141 14					\$ 141 14
\$ 5,105 76		\$ 372 68	\$ 54 45	\$ 141 14	Jan. 1, 1904 Balance				
5,883 20		417 41	55 65	139 13	Levy, 1904				
					Collections, 1904		\$ 3,718 87	\$ 326 82	\$ 54 45
					Sept. 30, 1904, Balance		7,270 09	463 27	55 65
\$ 10,988 96		\$ 790 09	\$ 110 10	\$ 280 27					\$ 132 49
									147 78
\$ 7,270 09		\$ 463 27	\$ 55 15	\$ 147 78	Oct. 1, 1904, Balance				

Abstracts of Accounts with Counties—Continued.

Abstracts of Accounts with Counties—Continued.

Dr.					Cr.				
General.	Univty.	Wagn Rd.	I. R. Sch	Def. Bond.	General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.
\$ 14,522 47 10,518 10		\$ 1,203 92 694 51	\$ 92 61	\$ 231 50					
		\$ 31 24			Oneida County.				
					Jan. 1, 1903, Balance		\$ 31 24		
					Levy, 1903				
					Collections, 1903		\$ 11,032 88		
					Dec. 31, 1903, Balance		14,007 69		
\$ 25,040 57	\$ 31 24	\$ 1,898 43	\$ 92 61	\$ 231 50					
					\$ 25,040 57		\$ 31 24		
\$ 14,007 69 9,651 00		\$ 726 36 701 39	\$ 92 61 93 51	\$ 231 50 233 79					
		\$ 31 24			Jan. 1, 1904, Balance		\$ 31 24		
					Levy, 1904				
					Collections, 1904		\$ 10,518 10		
					Sept. 30, 1904, Balance		13,140 59		
\$ 23,658 69	\$ 31 24	\$ 1,427 75	\$ 186 12	\$ 465 29					
					\$ 23,658 69		\$ 31 24		
\$ 13,140 59		\$ 733 24	\$ 93 51	\$ 233 79					
					Oct. 1, 1904, Balance		\$ 31 24		
\$ 8,570 36 8,712 30	\$ 16 45	\$ 1,061 75 637 70	\$ 85 02	\$ 212 57	Owyhee County.				
					Jan. 1, 1903, Balance				
					Levy, 1903				
					Collections, 1903		\$ 8,698 78		
					Dec. 31, 1903, Balance		8,583 88		
\$ 17,282 66	\$ 16 45	\$ 1,699 45	\$ 85 02	\$ 212 57					
					\$ 17,282 66		\$ 16 45		
\$ 8,583 88 8,860 50	\$ 16 45	\$ 841 20 568 85	\$ 73 19 75 84	\$ 184 19 189 61					
					Jan. 1, 1904, Balance				
					Levy, 1904				
					Collections, 1904		\$ 7,243 55		
					Sept. 30, 1904, Balance		10,200 83		
\$ 17,444 38	\$ 16 45	\$ 1,410 05	\$ 149 03	\$ 373 80					
					\$ 17,444 38		\$ 16 45		
\$ 10,200 83	\$ 12 66	\$ 876 51	\$ 75 84	\$ 189 61					
					Oct. 1, 1904, Balance				

Abstracts of Accounts with Counties—Continued.

DR.					CR.				
General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.	General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.
Shoshone County.									
\$ 15,187 36		\$ 3,701 24			Jan. 1, 1903, Balance		\$ 285 35		
31,926 25		1,622 06	\$ 216 27	\$ 540 35	Levy, 1903.....				
	\$ 288 07				Collections, 1903.....	\$ 11,179 04	2 72	\$ 2,402 83	\$ 9 37
					Dec. 31, 1903, Balance	35,934 57		2,920 47	\$ 18 74
\$ 47,113 61	\$ 288 07	\$ 5,323 30	\$ 216 27	\$ 540 35					521 61
\$ 35,934 57		\$ 2,920 47	\$ 206 90	\$ 521 61	Jan. 1, 1904, Balance		\$ 288 07		
22,537 50		1,913 64	255 15	637 88	Levy, 1904.....				
	\$ 288 96				Collections, 1904.....	\$ 29,172 20	89	\$ 1,669 22	\$ 206 90
					Sept. 30, 1904, Balance	29,299 87		3,164 86	\$ 521 61
\$ 58,472 07	\$ 288 96	\$ 4,834 11	\$ 462 05	\$ 1,159 49					637 88
\$ 29,299 87		\$ 3,164 86	\$ 255 15	\$ 637 88	Oct. 1, 1904, Balance		\$ 288 96		
\$ 12,362 59	\$ 15 12	\$ 1,753 49							
14,148 00		940 12	\$ 125 34	\$ 313 37					
	\$ 26,510 59	\$ 15 12	\$ 2,693 61	\$ 125 34					
				\$ 313 37					
\$ 14,105 76	\$ 14 46	\$ 1,358 88	\$ 125 34	\$ 313 37					
13,062 30		948 73	126 49	316 24					
	\$ 27,168 06	\$ 14 46	\$ 2,307 61	\$ 251 83					
				\$ 629 61					
\$ 13,020 06	\$ 13 62	\$ 1,470 51	\$ 126 49	\$ 316 24	Oct. 1, 1904, Balance				

REVENUE ACCOUNTS.

Abstracts of Accounts with Counties.—Continued.

October 1, 1904, to January 1, 1905.

DR.					CR.				
General.	Univty.	Wagn Rd.	I. R. Sch.	Def Bond	General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.
Ada County.									
\$ 34,974 59		\$ 2,900 25	\$ 335 50	\$ 838 75	Jan. 1, 1905, Balance*				
\$ 16,812 30		\$ 1,188 21	\$ 158 42	\$ 396 07					
\$ 16,812 30		\$ 1,188 21	\$ 158 42	\$ 396 07					
\$ 16,785 94		\$ 1,186 36	\$ 158 42	\$ 394 83	Jan. 1, 1905, Balance				
\$ 6,607 41	\$ 11 83	\$ 562 84	\$ 63 32	\$ 164 05					
\$ 18,629 01	\$ 83 61	\$ 1,543 00	\$ 148 55	\$ 371 37					
\$ 16,712 56	\$ 88 50	\$ 1,888 95	\$ 115 06	\$ 287 65	Jan. 1, 1905, Balance*				

*No change since Oct. 1, 1904.

Abstracts of Accounts with Counties—Continued.

DR.						CR.				
General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.		General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.
\$ 5,340 94		\$ 380 84	\$ 48 73	\$ 155 44						
	\$ 27 79				Boise County.					
\$ 5,340 94	\$ 27 79	\$ 380 84	\$ 48 73	\$ 155 44	Oct. 1, 1904, Balance	\$ 27 79				
					Collections	\$ 637 55				
\$ 4,703 39		\$ 244 62	\$ 47 23	\$ 151 67	Dec. 31, 1904, Balance	4,703 39				
					Jan. 1, 1905, Balance		\$ 27 79			
\$ 19,839 85		\$ 1,449 70	\$ 163 27	\$ 408 19						
\$ 8,001 18	\$ 27 11	\$ 718 74	\$ 68 34	\$ 170 86	Canyon County.					
					Jan. 1, 1905, Balance*					
\$ 4,797 20	\$ 13 08	\$ 282 04	\$ 32 62	\$ 103 94	Cassia County.					
					Jan. 1, 1905, Balance*					
\$ 7,559 05		\$ 503 12	\$ 61 04	\$ 152 60	Custer County.					
					Jan. 1, 1905, Balance*					
\$ 13,773 40	\$ 110 38	\$ 930 55	\$ 124 07	\$ 310 18	Elmore County.					
					Jan. 1, 1905, Balance*					
\$ 10,649 90		\$ 787 05	\$ 104 94	\$ 262 35	Idaho County.					
					Oct. 1, 1904, Balance					
	\$ 15 15				Collections	\$ 775 68				
					Dec. 31, 1904, Balance	9,874 22				
	\$ 10,649 90	\$ 15 15	\$ 787 05	\$ 104 94	Jan. 1, 1905, Balance*					
					Jan. 1, 1905, Balance					
	\$ 9,874 22		\$ 722 44	\$ 88 78						

*No change since Oct. 1, 1904.

Abstracts of Accounts with Counties—Continued.

DR.						CR.				
General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.		General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.
\$ 24,235 32	\$ 50 55	\$ 2,217 60	\$ 211 76	\$ 529 40						
					Kootenai County.					
					Oct. 1, 1904, Balance					
					Collections	\$ 486 19				
					Dec. 31, 1904, Balance	23,749 13				
					Jan. 1, 1905, Balance					
	\$ 24,235 32	\$ 50 55	\$ 2,217 60	\$ 211 76						
	\$ 23,749 13	\$ 50 55	\$ 2,182 82	\$ 206 16	\$ 517 18					
					Latah County.					
					Jan. 1, 1905, Balance*					
	\$ 18,026 50		\$ 1,321 34	\$ 176 17	\$ 440 44					
					Lemhi County.					
					Jan. 1, 1905, Balance*					
	\$ 7,270 09		\$ 463 27	\$ 55 65	\$ 147 78					
					Lincoln County.					
					Jan. 1, 1905, Balance*					
	\$ 6,099 57		\$ 431 09	\$ 57 20	\$ 143 01					
					Nez Perce County.					
					Oct. 1, 1904, Balance					
	\$ 26,033 80	\$ 111 82	\$ 2,112 85	\$ 212 49	\$ 531 13	Collections	\$ 1,101 09			
					Dec. 31, 1904, Balance	24,932 71				
					Jan. 1, 1905, Balance					
	\$ 26,033 80	\$ 111 82	\$ 2,112 85	\$ 212 49						
	\$ 24,932 71	\$ 109 67	\$ 2,024 55	\$ 190 59	\$ 509 23					
					Oneida County.					
					Jan. 1, 1905, Balance*					
	\$ 13,140 59		\$ 733 24	\$ 93 51	\$ 233 79					

*No change since Oct. 1, 1904.

Abstracts of Accounts with Counties—Continued.

Dr.						Dr.					
General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.		General.	Univty.	Wagn Rd.	I. R. Sch.	Def. Bond.	
\$ 10,200 83	\$ 12 66	\$ 876 51	\$ 75 84	\$ 189 61		Owyhee County.					
						Oct. 1, 1904, Balance.....					
						..... Collections.....					
						Dec. 31, 1904, Balance.....					
\$ 10,200 83	\$ 12 66	\$ 876 51	\$ 75 84	\$ 189 61							
\$ 9,845 17	\$ 12 66	\$ 844 21	\$ 75 84	\$ 189 61		Jan. 1, 1905, Balance.....					
\$ 29,299 87	.....	\$ 3,164 86	\$ 255 15	\$ 637 88		Shoshone County.					
	\$ 289 58	.....	.....	.....		Oct. 1, 1904, Balance.....					
\$ 29,299 87	\$ 289 58	\$ 3,164 86	\$ 255 15	\$ 637 88		..... Collections.....					
						Dec. 31, 1904, Balance					
\$ 28,794 99	.....	\$ 3,127 26	\$ 250 22	\$ 628 03							
						Jan. 1, 1905, Balance.....					
\$ 13,020 06	\$ 13 62	\$ 1,470 51	\$ 126 49	\$ 316 24		Washington County.					
						Oct. 1, 1904, Balance.....					
						..... Collections.....					
						Dec. 31, 1904, Balance.....					
\$ 13,020 06	\$ 13 62	\$ 1,470 51	\$ 126 49	\$ 316 24							
\$ 13,020 06	\$ 13 62	\$ 1,286 62	\$ 126 49	\$ 316 24		Jan. 1, 1905, Balance					

REVENUE ACCOUNTS AND LAND ACCOUNTS.

Abstracts of Accounts with County Treasurers.

(Poll Taxes, Licenses and Lands).

Dr.	Ada County Treasurer.			Cr.	
Lands	Licenses.	P. Tax.	Lands.	Lands	
Balance Jan. 1, 1903	\$ 1,751 54	\$ 592 85	\$ 2,506 11	Cash (Fr. sales Miscl. Lics.)..	\$ 1,591 66
Miscellaneous Licenses	2,670 00			Cash (Fr. sales F. & G. Lics.)..	7,050 00
Fish and Game Licenses.....	47,500 00			Cash (Fr. sales, etc., St. Lds.)..	.....
State Lands (sales, etc.).....	.....		16,577 01	Balance Dec. 31, 1903	43,279 88
	51,921 54	592 85	19,083 12		\$ 592 85
Balance Jan. 1, 1904.....	43,279 88	592 85	7,139 51	Cash (Fr. sales Miscl. Lics.)..	1,869 50
Miscellaneous Licenses.....	2,407 50			Cash (Fr. sales F. & G. Lics.)..	1,297 00
Fish and Game Licenses.....	4,769 00			Excess Chg. F. & G. Licenses.	28,928 00
State Lands (sales, etc.).....	.....		10,330 59	Cash (Fr. sales, etc., St. Lds.)..	.....
	50,456 38	592 85	17,470 10	Miscellaneous Lics. Ret'd.....	2,334 00
				Fish & Game Licenses Ret'd..	10,225 00
Balance Oct. 1, 1904	5,802 88	592 85	2,363 76	Balance Sept. 30, 1904.....	5,802 88
					592 85

Revenue Accounts and Land Accounts—Continued.

	Dr.	Bannock County Treasurer.			Cr.		
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903	\$ 5,442 07	\$ 2,142 55		Balance Jan. 1, 1903 .....	.....	.....	\$ 35
Miscellaneous Licenses.....	3,637 50			Cash (Fr. sales Miscl Lics.)..	1,406 00		
Fish & Game Licenses	25,000 00			Miscellaneous Lics. Ret'd.....	5,890 99		
State Lands (Sales, etc.).....	.....			Poll Tax Receipts returned..	.....	515 33	
Balance Dec. 31, 1903.....	.....			Cash (Fr. sales, etc., St. Lds.)	.....		835 53
	<u>34,079 57</u>	<u>2,142 55</u>	<u>835 88</u>	Balance Dec. 31, 1903.....	26,782 58	1,627 22	
Balance Jan. 1, 1904.....	26,782 58	1,627 22			34,079 57	2,142 55	835 88
Miscellaneous Licenses.....	3,308 50			Balance Jan. 1, 1904.....	.....	.....	20 75
Fish & Game Licenses	3,864 00			Cash (Fr. sales Miscl. Lics.)..	1,087 00		
State Lands (Sales, etc.).....	.....			Cash (Fr. sales F. & G. Lics.)	470 00		
				Excess Chg. F. & G. Licenses.	10,780 00		
				Fish & Game Licenses Ret'd..	7,125 00		
				Miscellaneous Lics. Returned..	1,730 00		
				Cash (Fr. sales, etc., St. Lds.)	.....		1,789 65
				Balance Sept. 30, 1904.....	12,763 08	1,627 22	102 15
	<u>33,955 08</u>	<u>1,627 22</u>	<u>1,912 55</u>		33,955 08	<u>1,627 22</u>	<u>1,912 55</u>
Balance Oct. 1, 1904.....	12,763 08	1,627 22	102 15	Alturas County Treasurer.			
Alturas County Treasurer.				Balance Jan. 1, 1903	\$ 24 90	\$ 17	
No change since Jan 1, 1903.....							

REPORT OF STATE AUBURN.

Revenue Accounts and Land Accounts—Continued.

	Dr.	Bear Lake County Treasurer.			Cr.		
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903.....	\$ 1,375 93	\$ 109 69	\$ 139 25	Cash (Fr. sales Miscl. Lics.)..	\$ 344 50		
Miscellaneous Licenses.....	1,326 00			Miscellaneous Lics. Returned.	880 50		
Fish & Game Licenses.....	15,000 00		1,224 25	Cash (Fr. sales F. & G. Lics.)..	147 00		
State Lands (Sales, etc.).....				Excess Chg. F. & G. Lics.)... Cash (Fr. sales, etc., St. Lds.)..	3,528 00		
				Balance Dec. 31, 1903.....	12,801 93	\$ 109 69	\$ 974 68
							388 82
	17,701 93	109 69	1,363 50		17,701 93	109 69	1,363 50
Balance Jan. 1, 1904.....	12,801 93	109 69	388 82	Cash (Fr. sales Miscl. Lics.)..	293 50		
Miscellaneous Licenses.....	1,138 50			Miscellaneous Lics. returned.	806 50		
Fish & Game Licenses.....	3,414 00		679 85	Cash (Fr. sales F. & G. Lics.)..	312 00		
State Lands (Sales, etc.).....				Excess Chg. F. & G. Licenses.	6,588 00		
				Cash (Fr. sales, etc., St. Lds.)..	9,354 43	109 69	703 45
				Balance Sept. 30, 1904.....	9,354 43	109 69	365 22
	17,354 43	109 69	1,068 67		17,354 43	109 69	1,068 67
Balance Oct 1, 1904.....	9,354 43	109 69	365 22				

REPORT OF STATE AUDITOR

Revenue Accounts and Land Accounts—Continued.

Dr.	Bingham County Treasurer.			Cr.
	Licenses.	P. Tax.	Lands.	
Balance Jan. 1, 1903	\$ 2,808 35		\$ 84 57	Balance Jan. 1, 1903.....
Miscellaneous Licenses	2,308 00			Cash (Fr. sales Miscl. Lics.)..
Fish & Game Licenses.....	25,000 00			204 50
State Lands (Sales, etc.).....			8,582 64	Cash (Fr. sales, etc., St. Lds.).....
Balance Dec. 31, 1903.....		\$ 264 26		29,309 52
	<u>30,116 35</u>	<u>264 26</u>	<u>8,667 21</u>	<u>30,116 35</u>
Balance Jan. 1, 1904.....	29,309 52		1,635 91	Balance Jan. 1, 1904.....
Miscellaneous Licenses	2,267 50			Cash (Fr. sales Miscl. Lics.)..
Fish & Game Licenses.....	3,414 00			681 50
State Lands (Sales, etc.).....			9,267 92	Miscellaneous Lics. returned..
Balance Sept. 30, 1904.....		264 26		1,249 67
	<u>34,991 02</u>	<u>264 26</u>	<u>10,903 83</u>	Fish & Game Licenses Retd..
Balance Oct. 1, 1904.....	24,859 85		3,247 98	Cash (Fr. sales, etc., St. Lds.).....
				8,200 00
				Balance Sept. 30, 1904.....
				24,859 85
				7,655 85
				3,247 98
				<u>34,991 02</u>
				<u>264 26</u>
				<u>10,903 83</u>
				Balance Oct. 1, 1904
				264 26

Revenue Accounts and Land Accounts—Continued.

Dr.	Blaine County Treasurer.			Cr.
	Licenses.	P. Tax.	Lands.	
Balance Jan. 1, 1903.....	\$ 4,674 83	\$ 882 06	\$ 2 03	Cash (Fr. sales Miscl. Lics.)..
Miscellaneous Licenses	1,919 00			824 50
Fish & Game Licenses.....	25,000 00			3,270 83
State Lands (Sales, etc.).....			953 70	Balance Dec. 31, 1903.....
	<u>31,593 83</u>	<u>882 06</u>	<u>955 73</u>	<u>27,493 50</u>
Balance Jan. 1, 1904.....	27,498 50	882 06	2 03	882 06
Miscellaneous Licenses	1,885 50			753 70
Fish & Game Licenses	3,594 00			2 03
State Lands (Sales, etc.).....			502 80	<u>31,593 83</u>
	<u>32,978 00</u>	<u>882 06</u>	<u>504 83</u>	<u>882 06</u>
Balance Oct. 1, 1904.....	8,117 50	882 06	2 03	<u>502 80</u>
				<u>2 03</u>
				<u>32,978 00</u>
				<u>882 06</u>
				<u>504 83</u>

Revenue Accounts and Land Accounts—Continued.

	Dr.	Boise County Treasurer.			Cr.		
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903.....	\$ 404 60	.....	\$18,214 30	Balance Jan. 1, 1903.....	\$ 413	.....	.....
Miscellaneous Licenses	1,447 00	.....	.....	Cash (Fr. sales Misc. Lics.)..	\$ 662 00	.....	.....
Fish & Game Licenses.....	15,000 00	.....	1,816 61	Miscellaneous Lics. Returned.	1,370 00	.....	.....
State Lands (Sales, etc.).....	.....	\$ 6 46	.....	Excess Chg. F. & G. Licenses.	1,916 00	.....	.....
Balance Dec. 31, 1903.....	.....	.....	.....	Cash (Fr. sales F. & G. Lics.).	84 00	.....	.....
	<u>16,851 60</u>	<u>6 46</u>	<u>20,030 91</u>	Cash (Sales, etc., St. Lds.).....	.....	.....	\$ 18,332 30
				Cash (Poll Tax).....	2 33	.....	1,698 61
				Balance Dec. 31, 1903.....	<u>12,819 60</u>	<u>6 46</u>	<u>20,030 91</u>
Balance Jan. 1, 1904.....	12,819 60	.....	1,698 61	Balance Jan. 1, 1904.....	.....	6 46	.....
Miscellaneous Licenses	1,459 00	.....	.....	Cash (Fr. sales Misc. Lics.)..	517 50	.....	.....
Fish & Game Licenses.....	3,414 00	.....	.....	Miscellaneous Lics. Returned.	697 50	.....	.....
State Lands (Sales, etc.).....	.....	.....	1,283 81	Cash (Fr. sales F. & G. Lics.).	528 90	.....	.....
Balance Sept. 30, 1904.....	.....	6 46	.....	Excess Chg. F. & G. Licenses.	10,744 00	.....	.....
	<u>17,692 60</u>	<u>6 46</u>	<u>2,982 42</u>	Fish & Game Licenses Retd..	1,800 00	.....	1,501 57
				Cash (Fr. sales, etc., St. Lds.).....	.....	.....	1,480 85
				Balance Sept. 30, 1904.....	<u>3,404 70</u>	<u>6 46</u>	<u>2,982 42</u>
Balance Oct. 1, 1904.....	3,404 70	.....	1,480 85	Balance Oct. 1, 1904.....	.....	6 46	.....

Revenue Accounts and Land Accounts—Continued.

	Dr.	Canyon County Treasurer.			Cr.		
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903.....	\$ 1,144 95	\$ 361 32	\$ 235 09	Cash (Fr. sales Misc. Lics.)..	\$ 761 00	.....	.....
Miscellaneous Licenses	2,118 00	.....	.....	Miscellaneous Lics. Returned.	98 50	.....	.....
Fish & Game Licenses.....	25,000 00	.....	9,075 23	Cash (Fr. sales, etc., St. Lds.).....	.....	.....	\$ 8,391 77
State Lands (Sales, etc.).....	.....	.....	.....	Balance Dec. 31, 1903.....	27,403 45	\$ 361 32	918 55
	<u>28,262 95</u>	<u>361 32</u>	<u>9,310 32</u>		<u>28,262 95</u>	<u>361 32</u>	<u>9,310 32</u>
Balance Jan. 1, 1904.....	27,403 45	361 32	918 55	Cash (Fr. sales Misc. Lics.).	1,409 00	.....	.....
Miscellaneous Licenses.....	2,416 50	.....	.....	Miscellaneous Lics. Returned.	1,032 50	.....	.....
Fish & Game Licenses.....	3,414 00	.....	9,183 95	Cash (Fr. sales F. & G. Lics.).	860 00	.....	.....
State Lands (Sales, etc.).....	.....	.....	.....	Excess Chg. F. & G. Licenses.	20,440 00	.....	.....
	<u>33,233 95</u>	<u>361 32</u>	<u>10,102 50</u>	Fish & Game Licenses Ret'd..	3,700 00	.....	.....
				Cash (Fr. sales, etc., St. Lds.).....	.....	.....	9,459 13
				Balance Sept. 30, 1904.....	5,792 45	361 32	643 37
Balance Oct. 1, 1904.....	5,792 45	361 32	643 37		<u>33,233 95</u>	<u>361 32</u>	<u>10,102 50</u>

Revenue Accounts and Land Accounts—Continued.

	Dr.	Cassia County Treasurer.			Cr.		
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903.....	\$ 610 10	\$ 647 48	\$ 25 10	Cash (Fr. sales Miscl. Lics.)	\$ 307 50		
Miscellaneous Licenses.....	865 50			Miscellaneous Lics. Returned.	742 00		
Fish & Game Licenses.....	10,000 00			Cash (Fr. sales F. & G. Lics.)	68 00		
State Lands (Sales, etc.).....			345 04	Excess Chg. F. & G. Licenses.	1,632 00		
				Cash (Fr. sales, etc., St. Lds.)			
				Balance Dec. 31, 1903.....			
				8,726 10	\$ 647 48	\$ 305 04	
						65 10	
					11,475 60	647 48	370 14
Balance Jan. 1, 1904.....	8,726 10	647 48	65 10	Cash (Fr. sales Miscl. Lics.)	209 50		
Miscellaneous Licenses.....	973 50			Miscellaneous Lics. Returned.	439 50		
Fish & Game Licenses.....	3,414 00			Cash (Fr. Sales F. & G. Lics.)	209 20		
State Lands (Sales, etc.).....			16,518 89	Excess Chg. F. & G. Licenses.	3,552 00		
				Fish & Game Licenses Ret'd.	4,525 00		
				Cash (Fr. sales, etc., St. Lds.)			
				Balance Sept. 30, 1904.....			
				4,178 40	647 48	10,470 89	
						6,113 10	
					13,113 60	647 48	16,583 99
Balance Oct. 1, 1904.....	4,178 40	647 48	6,113 10				

Revenue Accounts and Land Accounts—Continued.

	Dr.	Custer County Treasurer.			Cr.		
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903.....	\$ 3,703 78	\$ 1,123 87		Balance Jan. 1, 1903.....			
Miscellaneous Licenses.....	3,136 50			Cash (Fr. sales Miscl. Lics.)	\$ 897 50		\$ 36 75
Fish & Game Licenses	12,500 00			Cash (Fr. sales F. & G. Lics.)	50 00		
State Lands (Sales, etc.).....			\$ 66 00	Excess Chg. F. & G. Licenses.	1,200 00		
				Balance Dec. 31, 1903.....	17,192 78	\$ 1,123 87	29 25
Balance Jan. 1, 1904.....	17,192 78	1,123 87	29 25	Cash (Fr. sales Miscl. Lics.)	705 00		
Miscellaneous Licenses.....	3,005 50			Miscellaneous Lics. Returned.	2,237 50		
Fish & Game Licenses.....	3,414 00			Cash (Fr. sales F. & G. Lics.)	426 30		
State Lands (Sales, etc.).....			48 67	Excess Chg. F. & G. Licenses.	5,552 00		
Balance Sept. 30, 1904.....			74	Fish & Game Licenses Ret'd.	5,350 00		
				Cash (Fr. sales, etc., St. Lds.)			
				Balance Sept. 30, 1904.....			
				9,341 48	1,123 87	7866	
Balance Oct. 1, 1904.....	9,341 48	1,123 87	78 66		23,612 28	1,123 87	78 66
				Balance Oct. 1, 1904			

Revenue Accounts and Land Accounts—Continued.

	Dr.	Elmore County Treasurer.				Cr.	
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903.....	\$ 335 96	\$ 989 36	\$ 1,070 12	Cash (Fr. sales Miscl. Lics.).....	\$ 413 50		
Miscellaneous Licenses.....	1,027 50			Miscellaneous Lics. Returned..	440 00		
Fish & Game Licenses.....	10,000 00			Cash (Fr. sales F. & G. Lics.).....	94 00		
State Lands (Sale, etc.).....			1,276 53	Fish & Game Licenses Ret'd..	2,056 00		
Balance Dec. 31, 1903.....			8 40	Cash (Fr. sales, etc., St. Lds.).....			\$ 2,355 05
	<u>11,363 46</u>	<u>989 36</u>	<u>2,355 05</u>	Balance Dec. 31, 1903.....	<u>8,359 96</u>	<u>\$ 989 36</u>	
Balance Jan. 1, 1904.....	8,359 96	989 36			<u>11,363 46</u>	<u>989 36</u>	<u>2,355 05</u>
Miscellaneous Licenses.....	880 50						
Fish & Game Licenses.....	3,414 00						
State Lands (Sales, etc.).....			783 26	Balance Jan. 1, 1904.....			8 40
	<u>12,654 46</u>	<u>989 36</u>	<u>783 26</u>	Cash (Fr. sales Miscl. Lics.).....	714 50		
Balance Oct. 1, 1904.....	3,608 96	989 36	774 86	Miscellaneous Lics. returned..	431 50		
				Cash (Fr. sales F. & G. Lics.).....	237 50		
				Excess Chg. F. & G. Licenses.	4,212 00		
				Fish & Game Licenses Retd..	3,450 00		
				Balance Sept. 30, 1904.....	3,608 96	989 36	774 86
					<u>12,654 46</u>	<u>989 36</u>	<u>783 26</u>

Revenue Accounts and Land Accounts—Continued.

	Dr.	Fremont County Treasurer.				Cr.	
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903.....	\$ 1,067 19	\$ 751 65	\$ 689 02	Cash (Fr. sales Miscl. Lics.).....	\$ 699 67		
Miscellaneous Licenses.....	1,080 00			Cash (Fr. Sales F. & G. Lics.).....	182 00		
Fish & Game Licenses.....	52,500 00			Excess Chg. F. & G. Licenses.	4,368 00		
State Lands (Sales, etc.).....			8,786 99	Cash (Fr. sales, etc., St. Lds.).....			\$ 9,206 96
	<u>54,647 19</u>	<u>751 65</u>	<u>9,476 01</u>	Balance Dec. 31, 1903.....	<u>49,397 52</u>	<u>\$ 751 65</u>	<u>269 05</u>
Balance Jan. 1, 1904.....	49,397 52	751 65	269 05		<u>54,647 19</u>	<u>751 65</u>	<u>9,476 01</u>
Miscellaneous Licenses.....	1,114 00						
Fish & Game Licenses.....	4,314 00						
State Lands (Sales, etc.).....			13,710 50	Cash (Fr. sales Miscl. Lics.).....	498 50		
	<u>54,825 52</u>	<u>751 65</u>	<u>13,979 61</u>	Miscellaneous Lics. Returned..	457 00		
Balance Oct. 1, 1904.....	9,527 22	751 65	162 83	Cash (Fr. sales F. & G. Lics.).....	1,938 80		
				Excess Chg. F. & G. Licenses.	32,204 00		
				Fish & Game Licenses Ret'd..	9,200 00		
				Cash (Fr. sales, etc., St. Lds.).....	9,527 22	751 65	13,816 78
				Balance Sept. 30, 1904.....	<u>54,825 52</u>	<u>751 65</u>	<u>162 83</u>

Revenue Accounts and Land Accounts—Continued.

	Dr.	Idaho County Treasurer.			Cr.		
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903.....	\$ 726 69			Balance Jan. 1, 1903	\$ 39 33	\$ 576 88	
Miscellaneous Licenses	1,961 00			Cash (Fr. sales Miscl. Lics.)..	\$ 1,412 00		
Fish & Game Licenses.....	40,000 00			Miscellaneous Lics. Returned..	619 50		
State Lands (Sales, etc.).....			\$ 6,446 13	Cash (Fr. sales F. & G. Lics.)..	13 00		
Balance Dec. 31, 1903.....		\$ 39 33		Excess Chg. F. & G. Licenses.	312 00		
	42,687 69	39 33	6,446 13	Cash (Fr. sales, etc., St. Lds.)..	40,331 19		
Balance Jan. 1, 1904.....	40,331 19		984 80	Balance Dec. 31, 1903.....			
Miscellaneous Licenses	1,912 00			42,687 69	39 33	6,446 13	
Fish & Game Licenses	3,594 00						
State Lands (Sales, etc.).....			12,644 13	Balance Jan. 1, 1904.....		39 33	
Balance Sept. 30, 1904.....		39 33		Cash (Fr. Sales Miscl. Lics.)..	1,354 50		
	45,837 19	39 33	13,628 93	Miscellaneous Lics. Returned..	449 00		
Balance Oct. 1, 1904.....	4,251 19		643 50	Cash (Fr. sales F. & G. Lics.)..	1,018 30		
				Excess Chg. F. & G. Licenses.	18,664 20		
				Fish & Game Licenses Ret'd..	20,100 00		
				Cash-(Fr. sales, etc., St. Lds.)..	4,251 19		
				Balance Sept. 30, 1904.....			
				45,837 19	39 33	13,628 93	
				Balance Oct. 1, 1904.....		39 33	

Revenue Accounts and Land Accounts—Continued.

	Dr.	Kootenai County Treasurer.			Cr.		
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903.....	\$ 501 99	\$ 25 98		Balance Jan. 1, 1903.....			\$ 75 28
Miscellaneous Licenses	4,508 00			Cash (Fr. sales Miscl. Lics.)..	\$ 3,299 00		
Fish & Game Licenses.....	65,000 00			Miscellaneous Lics. Returned..	1,081 66		
State Lands (Sales, etc.).....			\$129,906 82	Cash (Fr. sales F. & G. Lics.)..	543 00		
	70,009 99	25 98	129,906 82	Excess Chg. F. & G. Licenses.	9,332 00		
Balance Jan. 1, 1904.....	55,754 33	25 98	68 21	Cash (Sales, etc., St. Lds.)....	55,754 33	\$ 25 98	129,763 33
Miscellaneous Licenses	3,995 50			Balance Dec. 31, 1903.....			68 21
Fish & Game Licenses.....	5,744 00			70,009 99	25 98	129,906 82	
State Lands (Sales, etc.).....			7,321 13	Cash (Fr. sales Miscl. Lics.)..	3,253 00		
Balance Sept. 30, 1904.....			20 15	Miscellaneous Lics. Returned..	1,043 50		
	65,493 83	25 98	7,409 49	Cash (Fr. sales F. & G. Lics.)..	2,491 20		
Balance Oct. 1, 1904.....	6,232 13	25 98		Excess Chg. F. & G. Licenses.	38,724 00		
				Fish & Game Licenses Ret'd..	13,750 00		
				Cash (Fr. sales, etc., St. Lds.)..	6,232 13		
				Balance Sept. 30, 1904.....			
				65,493 83	25 98	7,409 49	
				Balance Oct. 1, 1904.....		20 15	

Revenue Accounts and Land Accounts—Continued.

	Dr.	Latah County Treasurer.			Cr.		
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903	\$ 497 23	\$ 109 14	\$ 5,756 49	Cash (Fr. sales Miscl. Lics.) \$ 1,169 50			
Miscellaneous Licenses	1,639 00			Miscellaneous Lics. Returned. 521 00			
Fish and Game Licenses.....	35,000 00			Cash (Fr. sales, etc., St. Lds.)			\$ 51,090 56
State Lands (sales, etc.).....			44,938 59	35,445 73	\$ 109 14		
Balance Dec. 31, 1903.....			395 48	Balance Dec. 31, 1903			
	37,136 23	109 14	51,090 56		37,136 23	109 14	51,090 56
Balance Jan. 1, 1904.....	35,445 73	109 14		Balance Jan. 1, 1904.....			
Miscellaneous Licenses.....	1,807 50			Cash (Fr. sales Miscl. Lics.) 1,022 50			395 48
Fish and Game Licenses.....	4,758 00			Miscellaneous Lics. Ret'd... 393 50			
State Lands (sales, etc.).....			20,476 48	Cash (Fr. sales F. & G. Lics.) 1,133 70			
Balance Sept. 30, 1904.....			947 46	Excess Chg. F. & G. Licenses. 20,456 00			
	42,011 23	109 14	21,423 94	Fish & Game Licenses Ret'd.. 13,500 00			
Balance Oct. 1, 1904	5,505 53	109 14		Cash (Fr. sales, etc., St. Lds.) 5,505 53	109 14		21,028 46
				Balance Sept. 30, 1904.....			
					42,011 23	109 14	21,423 94
Balance Oct. 1, 1904	5,505 53	109 14		Balance Oct. 1, 1904.....			947 46

Revenue Accounts and Land Accounts—Continued.

	Dr.	Lemhi County Treasurer.			Cr.		
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903.....	\$ 478 03	\$ 246 08	\$ 27 76	Cash (Fr. sales Miscl. Lics.) \$ 542 50			
Miscellaneous Licenses.....	1,080 50			Miscellaneous Lics. Returned. 533 50			
Fish & Game Licenses.....	12,500 00			Cash (Fr. sales, etc., St. Lds.)			\$ 181 68
State Lands (Sales, etc.).....			738 41	Balance Dec. 31, 1904.....			584 49
	14,058 53	246 08	766 17		12,982 53	\$ 246 08	
Balance Jan. 1, 1904.....	12,982 53	246 08	584 49		14,058 53	246 08	766 17
Miscellaneous Licenses.....	990 50			Cash (Fr. sales Miscl. Lics.) 468 00			
Fish & Game Licenses	3,414 00			Miscellaneous Lics. Returned. 479 00			
State Lands (Sales, etc.).....			98 80	Cash (Fr. sales F. & G. Lics.) 749 50			
	17,387 03	246 08	683 29	Excess Chg. F. & G. Licenses. 10,096 00			
Balance Oct. 1, 1904.....	3,644 53	246 08	507 76	Fish & Game Licenses Ret'd.. 1,950 00			
				Cash (Sales, etc., St. Lds.)			175 53
				Balance Sept. 30, 1904.....			507 76
					3,644 53	246 08	
					17,387 03	246 08	683 29
Balance Oct. 1, 1904.....	3,644 53	246 08	507 76				

Revenue Accounts and Land Accounts—Continued.

	Dr.	Lincoln County Treasurer.			Cr.		
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903.....	\$ 158 01			Balance Jan. 1, 1903.....	\$ 153 17	\$ 86 23	
Miscellaneous Licenses.....	1,924 00			Cash (Fr. sales Miscl. Lics.)	\$ 399 00		
Fish & Game Licenses.....	10,000 00			Miscellaneous Lics. Returned.	251 50		
State Lands (sales, etc.).....			\$ 387 50	Cash (Fr. sales, etc., St. Lds.)			320 54
Balance Dec. 31, 1903.....	\$ 153 17		19 27	Balance Dec. 31, 1903.....	10,431 51		
	<u>11,082 01</u>	<u>153 17</u>	<u>406 77</u>		<u>11,082 01</u>	<u>153 17</u>	<u>406 77</u>
Balance Jan. 1, 1904.....	10,431 51			Balance Jan. 1, 1904.....		153 17	19 27
Miscellaneous Licenses.....	928 00			Cash (Fr. sales Miscl. Lics.)	344 00		
Fish & Game Licenses.....	3,414 00			Miscellaneous Licenses Ret'd.	360 50		
State Lands (Sales, etc.).....			346 72	Cash (Fr. sales F. & G. Lics.)	278 90		
Balance Sept. 30, 1904.....		153 17		Excess Chg. F. & G. Licenses.	3,764 00		
	<u>14,773 51</u>	<u>153 17</u>	<u>346 72</u>	Cash (Fr. Sales, etc., St. Lds.)			213 84
Balance Oct. 1, 1904.....	3,976 11		113 61	Fish & Game Licenses Ret'd.	6,050 00		
				Balance Sept. 30, 1904.....	3,976 11		113 61
					<u>14,773 51</u>	<u>153 17</u>	<u>346 72</u>
				Balance Oct. 1, 1904.....		153 17	

Revenue Accounts and Land Accounts—Continued.

	Dr.	Nez Perce County Treasurer.			Cr.		
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903.....	\$ 514 52	\$ 346 96		Balance Jan. 1, 1903.....			\$ 5,005 30
Miscellaneous Licenses	1,643 33			Cash (Fr. sales Miscl. Lics.)	\$ 978 99		
Fish & Game Licenses.....	25,000 00			Miscellaneous Lics. Returned.	579 50		
State Lands (Sales, etc.).....			\$14,431 22	Cash (Poll Tax).....		\$ 126 06	
Balance Dec. 31, 1903.....			4,360 51	Cash (Fr. sales, etc., St. Lds.)		220 90	13,786 43
	<u>27,157 85</u>	<u>346 96</u>	<u>18,791 73</u>	Balance Dec. 31, 1903.....			
Balance Jan. 1, 1904.....	25,599 36	220 90		Balance Jan. 1, 1904.....			4,360 51
Miscellaneous Licenses.....	1,836 00			Cash (Fr. sales Miscl. Lics.)	1,023 50		
Fish & Game Licenses.....	3,414 00			Miscellaneous Lics. Returned.	861 83		
State Lands (Sales, etc.).....			13,633 45	Cash (Fr. sales F. & G. Lics.)	104 40		
Balance Sept. 30, 1904.....			4,224 05	Fish & Game Licenses Ret'd.	7,350 00		
	<u>30,849 36</u>	<u>320 90</u>	<u>17,857 50</u>	Cash (Poll Tax).....		57 01	
Balance Oct. 1, 1904.....	21,509 63	163 89		Cash (Fr. sales, etc., St. Lds.)		163 89	13,496 99
				Balance Sept. 30, 1904.....			
					<u>30,849 36</u>	<u>220 90</u>	<u>17,857 50</u>
				Balance Oct. 1, 1904.....			4,224 05

Revenue Accounts and Land Accounts—Continued.

	Dr.	Oneida County Treasurer.				Cr.	
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903	\$ 513 00	\$ 177 96	\$ 217 70	Cash (Fr. sales Miscl. Lics.).	\$ 394 50		
Miscellaneous Licenses.....	1,067 50			Miscellaneous Lics. Returned.	787 00		
Fish & Game Licenses.....	22,500 00			Cash (Fr. sales, etc., St. Lds.).	.....	\$ 2,372 01	
State Lands (Sales, etc.).....	.....		2,484 81	Balance Dec. 31, 1903.....	22,899 00	\$ 177 96	330 50
	<u>24,080 50</u>	<u>177 96</u>	<u>2,702 51</u>		<u>24,080 50</u>	<u>177 96</u>	<u>2,702 51</u>
Balance Oct. 1, 1904.....	22,899 00	177 96	330 50	Cash (Fr. sales Miscl. Lics.).	524 50		
Miscellaneous Licenses.....	952 50			Miscellaneous Lics. Returned.	465 00		
Fish & Game Licenses.....	3,594 00			Cash (Fr. Sales F. & G. Lics.).	362 00		
State Lands (Sales, etc.).....	.....		3,093 98	Excess Chg. F. & G. Licenses.	7,956 00		
	<u>27,445 50</u>	<u>177 96</u>	<u>3,424 48</u>	Cash (Fr. sales, etc., St. Lds.).	.....	3,224 78	
Balance Oct. 1, 1904.....	18,138 00	177 96	199 70	Balance Sept. 30, 1904.....	18,138 00	177 96	199 70
					<u>27,445 50</u>	<u>177 96</u>	<u>3,424 48</u>

Revenue Accounts and Land Accounts—Continued.

	Dr.	Owyhee County Treasurer.				Cr.	
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Jan. 1, 1903.....	\$ 1,564 50	\$ 116 64		Cash (Fr. sales Miscl. Lics.).	\$ 1,225 50		
Miscellaneous Licenses.....	1,756 00			Miscellaneous Lics. Returned.	556 50		
Fish & Game Licenses.....	10,000 00			Cash (Fr. sales F. & G. Lics.).	70 00		
State Lands (Sales, etc.).....	.....		\$ 2,195 86	Excess Chg. F. & G. Licenses.	1,680 00		
	<u>13,320 50</u>	<u>116 64</u>	<u>2,195 86</u>	Cash (Fr. sales, etc., St. Lds.).	9,788 50	\$ 116 64	\$ 1,783 06
Balance Dec. 31, 1903.....				Balance Dec. 31, 1903.....			412 80
Balance Jan. 1, 1904.....	9,788 50	116 64	412 80	Cash (Fr. sales Miscl. Lics.).	757 50		
Miscellaneous Licenses.....	1,672 50			Miscellaneous Lics. Returned.	724 00		
Fish & Game Licenses.....	3,414 00			Cash (Fr. sales F. & G. Lics.).	250 00		
State Lands (Sales, etc.).....	.....		232 30	Excess Chg. F. & G. Licenses.	4,920 00		
Balance Sept. 30, 1904.....	.....		23 86	Fish & Game Licenses Ret'd.	3,175 00		
	<u>14,875 00</u>	<u>116 64</u>	<u>668 96</u>	Cash (Fr. sales, etc., St. Lds.).	5,048 50	116 64	668 96
Balance Oct. 1, 1904.....	5,048 50	116 64		Balance Sept. 30, 1904.....			
				Balance Oct. 1, 1904.....			23 86

Revenue Accounts and Land Accounts—Continued.

Dr.	Shoshone County Treasurer.			Cr.
	Licenses.	P. Tax.	Lands.	
Balance Jan. 1, 1903.....	\$ 1,680 84	\$ 2,286 20		Cash (Fr. sales Misc. Lics.) \$ 4,303 00
Miscellaneous Licenses.....	5,954 00			Miscellaneous Lics. Returned. 901 00
Fish & Game Licenses.....	37,500 00			Cash (Fr. Sales F. & G. Lics.) 324 00
State Lands (Sales, etc.).....			\$38,872 50	Excess Chg. F. & G. Licenses. 7,776 00
	45,134 84	2,286 20	38,872 50	Cash (Fr. sales, etc., St. Lds.)
				Balance Dec. 31, 1903..... \$ 38,872 50
				31,830 84 \$ 2,286 20
				45,134 84 2,286 20
Balance Jan. 1, 1904.....	31,830 84	2,286 30		38,872 50
Miscellaneous Licenses.....	5,816 00			Cash (Fr. sales Miscl. Lics.).. 3,965 00
Fish & Game Licenses	3,864 00			Miscellaneous Lics. Returned. 1,662 50
State Lands (Sales, etc.).....			58 00	Cash (Fr. sales F. & G. Lics.).. 1,094 70
	41,510 84	2,286 20	58 00	Excess Chg. F. & G. Licenses. 19,576 00
				Fish & Game Lics. Returned.. 8,975 00
				Cash (Fr. sales, etc., St. Lds.)
				Balance Sept. 30, 1904..... 40 00
				6,237 64 2,286 20
Balance Oct. 1, 1904.....	6,237 64	2,286 20	18 00	18 00
				41,510 84 2,286 20
				58 00

Revenue Accounts and Land Accounts—Continued.

Dr.	Washington County Treasurer.			Cr.
	Licenses.	P. Tax.	Lands.	
Balance Jan. 1, 1903.....	\$ 719 33		\$ 292 83	Balance Jan. 1, 1903..... \$ 32 28
Miscellaneous Licenses	1,565 33			Cash (Fr. sales Miscl. Lics.).. \$ 1,140 50
Fish & Game Licenses.....	28,750 00			Miscellaneous Lics. Returned. 791 16
State Lands (Sales, etc.).....			7,893 67	Cash (Fr. sales F. & G. Lics.).. 219 00
Balance Dec. 31, 1903.....		\$ 32 28		Excess Chg. F. & G. Licenses. 5,256 00
	31,034 66	32 28	8,186 50	Cash (Sales, etc., St. Lds.)....
				23,628 00 \$ 7,338 23
				848 27
Balance Jan. 1, 1904.....	23,628 00		848 27	31,034 66 32 28 8,186 50
Miscellaneous Licenses	1,724 50			Balance Jan. 1, 1904..... 32 28
Fish & Game Licenses.....	3,774 00			Cash (Fr. sales Miscl. Lics.).. 876 50
State Lands (Sales, etc.).....			4,209 49	Miscellaneous Lics. Returned. 489 00
Balance Sept. 30, 1904.....		32 28		Cash (Fr. sales F. & G. Lics.).. 743 90
	29,126 50	32 28	5,057 76	Excess Chg. F. & G. Licenses. 13,380 00
				Fish & Game Licenses Retd. 9,300 00
				Cash (Fr. sales, etc., St. Lds.)
				4,337 10 4,854 97
Balance Oct. 1, 1904.....	4,337 10		202 79	202 79
				29,126 50 32 28 5,057 76
Balance Jan. 1, 1903.....	\$ 505 83			Balance Oct. 1, 1904..... 32 28
				No change since Jan. 1, 1903.

Revenue Accounts and Land Accounts—Continued.

October 1, 1904 to January 1, 1905.

	Dr.	Ada County Treasurer.				Cr.	
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Oct. 1, 1904.....	\$ 5,802 88	\$ 592 85	\$ 2,363 76	Cash (Fr. sales, etc., St. Lds.).....			\$ 6,733 49
Fish & Game Licenses.....	90 00			Balance Dec. 31, 1904.....	\$ 5,892 88	\$ 592 85	
State Lands (Sales, etc.).....			4,066 41				
Balance Dec. 31, 1904.....			303 32		5,892 88	592 85	6,733 49
	<u>5,892 88</u>	<u>592 85</u>	<u>6,733 49</u>				
Balance Jan. 1, 1905.....	5,892 88	592 85		Balance Jan. 1, 1905.....			303 32
Alturas County Treasurer.							
No change since Oct 1, 1904....				Alturas County Treasurer.			
				Balance Jan. 1, 1905.....	24 90	17	

Revenue Accounts and Land Accounts—Continued.

	Dr.	Bannock County Treasurer.				Cr.	
	Licenses.	P. Tax.	Lands.		Licenses.	P. Tax.	Lands.
Balance Oct. 1, 1904.....	\$12,763 08	\$ 1,627 22	\$ 102 15	Cash (Fr. sales F. & G. Lics.).....	\$ 3,806 00		
Miscellaneous Licenses.....	1 50			Cash (Fr. sales Miscl. Lics.).....	296 00		
State Lands (Sales, etc.).....			1,344 06	Cash (Fr. sales, etc., St. Lds.).....			\$ 1,543 56
Balance Dec. 31, 1904.....			97 35	Balance Dec. 31, 1904.....	8,662 58	1,627 22	
	<u>12,764 58</u>	<u>1,627 22</u>	<u>1,543 56</u>		<u>12,764 58</u>	<u>1,627 22</u>	<u>1,543 56</u>
Balance Jan. 1, 1905.....	8,662 58	1,627 22		Balance Jan. 1, 1905.....			97 35

Bear Lake County Treasurer.

Balance Oct. 1, 1904.....	.9,354 43	109 69	365 22	Balance Dec. 31, 1904.....	9,354 43	109 69	372 72
State Lands (Sales, etc.).....			7 50				
	<u>9,354 43</u>	<u>109 69</u>	<u>372 72</u>				
Balance Jan. 1, 1905.....	9,354 43	109 69	372 72				

Bingham County Treasurer.

Balance Oct. 1, 1904.....	24,859 85		3,247 98	Balance Oct. 1, 1904.....		264 26	
Miscellaneous Licenses.....	180 00			Cash (Fr. sales F. & G. Lics.).....	16,800 00		
State Lands (Sales, etc.).....			786 91	Balance Dec. 31, 1904.....	8,239 85		4,034 89
Balance Dec. 31, 1904.....		264 26					
	<u>25,039 85</u>	<u>264 26</u>	<u>4,034 89</u>		<u>25,039 85</u>	<u>264 26</u>	<u>4,034 89</u>
Balance Jan. 1, 1905.....	8,239 85		4,034 89	Balance Jan. 1, 1905.....		264 26	

Revenue Accounts and Land Accounts—Continued.

Dr.	Blaine County Treasurer.			Cr.
	Licenses.	P. Tax.	Lands.	
Balance Oct. 1, 1904.....	\$ 8,117 50	\$ 882 06	\$ 2 03	Balance Dec. 31, 1904.....
Miscellaneous Licenses.....	2 00			\$ 8,119 50 \$ 882 06 \$ 2 03
	<u>8,119 50</u>	<u>882 06</u>	<u>2 03</u>	
Balance Jan. 1, 1905.....	<u>8,119 50</u>	<u>882 06</u>	<u>2 03</u>	

Boise County Treasurer.

Balance Oct. 1, 1904.....	3,404 70	.....	1,480 85	Balance Oct. 1, 1904.....	.....	6 46	
State Lands (Sales, etc.).....	.....	.....	208 38	Cash (Fr. sales, etc., St. Lds.).....	.....		170 62
Balance Dec. 31, 1904.....	.....	6 46		Cash (Fr. sales Miscl. Lics.).....	172 50		
	<u>3,404 70</u>	<u>6 46</u>	<u>1,689 23</u>	Balance Dec. 31, 1904.....	<u>3,232 20</u>		1,518 61
Balance Jan. 1, 1905.....	<u>3,232 20</u>	.....	<u>1,518 61</u>	Balance Jan. 1, 1905.....	<u>3,404 70</u>	<u>6 46</u>	<u>1,689 23</u>

Canyon County Treasurer.

Balance Oct. 1, 1904.....	5,792 45	361 32	643 37	Balance Dec. 31, 1904.....	5,794 45	361 32	2,098 83
Miscellaneous Licenses.....	2 00						
State Lands (Sales, etc.).....	.....	.....	1,455 46				
	<u>5,794 45</u>	<u>361 32</u>	<u>2,098 83</u>		<u>5,794 45</u>	<u>361 32</u>	<u>2,098 83</u>

Balance Jan. 1, 1905.....

Revenue Accounts and Land Accounts—Continued.

Dr.	Cassia County Treasurer.			Cr.
	Licenses.	P. Tax.	Lands.	
Balance Oct. 1, 1904.....	\$ 4,178 40	\$ 647 48	\$ 6,113 10	Cash (Fr. sales, etc., St. Lds.).....
	<u>4,178 40</u>	<u>647 48</u>	<u>6,113 10</u>	Balance Dec. 31, 1904.....
Balance Jan. 1, 1905.....	<u>4,178 40</u>	<u>647 48</u>	<u>65 10</u>	\$ 4,178 40 \$ 647 48 \$ 6,048 00

Custer County Treasurer.

Balance Jan. 1, 1905.....	9,341 48	1,123 87		Balance Jan. 1, 1905.....	47
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Elmore County Treasurer.

Balance Oct. 1, 1904.....	3,608 96	989 36	774 86	Balance Dec. 31, 1904.....	3,661 96	989 36	796 46
Miscellaneous Licenses.....	53 00						
State Lands (Sales, etc.).....	.....	.....	21 60				
	<u>3,661 96</u>	<u>989 36</u>	<u>796 46</u>		<u>3,661 96</u>	<u>989 36</u>	<u>796 46</u>

Balance Jan. 1, 1905.....

Fremont County Treasurer.

Balance Oct. 1, 1904.....	9,527 22	751 65	162 83	Cash (Fr. sales, etc., St. Lds.).....	.....	.....	3,193 15
Miscellaneous Licenses.....	6 00			Balance Dec. 31, 1904.....	9,533 22	751 65	
State Lands (Sales, etc.).....	.....	.....	2,814 55				
Balance Dec. 31, 1904.....	.....	.....	215 77				
	<u>9,533 22</u>	<u>751 65</u>	<u>3,193 15</u>		<u>9,533 22</u>	<u>751 65</u>	<u>3,193 15</u>
Balance Jan. 1, 1905.....	<u>9,533 22</u>	<u>751 65</u>	<u>3,193 15</u>	Balance Jan. 1, 1905.....	.....	.....	215 77

Revenue Accounts and Land Accounts—Continued.

Dr.	Idaho County Treasurer.			Cr.			
	Licenses.	P. Tax.	Lands.				
Balance Oct. 1, 1904.....	\$ 4,251 19	.....	\$ 643 50	Balance Oct. 1, 1904.....	.....	\$ 39 33	
Miscellaneous Licenses.....	60 00	.....		Cash (Fr. sales Miscl. Lics.)..	\$ 241 50	.....	\$ 593 70
State Lands (Sales, etc.).....	.....	.....	1,350 70	Cash (Fr. sales, etc., St. Lds.).....	.....	.....	1,400 50
Balance Dec. 31, 1904.....	.....	\$ 39 33		Balance Dec. 31, 1904.....	4,069 69	.....
	<u>4,311 19</u>	<u>39 33</u>	<u>1,994 20</u>		<u>4,311 19</u>	<u>39 33</u>	<u>1,994 20</u>
Balance Jan. 1, 1905.....	4,069 69	.....	1,400 50	Balance Jan. 1, 1905.....	.....	39 33	

Kootenai County Treasurer.

Balance Oct. 1, 1904.....	6,232 13	25 98		Balance Oct. 1, 1904.....	.....	.....	20 15
Miscellaneous Licenses.....	800 00			Cash (Fr. sales, etc., St. Lds.).....	.....	.....	156 88
State Lands (Sales, etc.).....	.....		917 33	Cash (Fr. sales Miscl. Lics.)..	394 00		
				Cash (Fr. sales F. & G. Lics.)..	795 40		
	7,032 13	25 98	917 33	Balance Dec. 31, 1904.....	5,842 73	25 98	740 30
Balance Jan. 1, 1905.....	5,842 73	25 98	740 30		7,032 13	25 98	917 33

Latah County Treasurer.

Balance Oct. 1, 1904.....	5,505 53	109 14		Balance Oct. 1, 1904.....	.....	.....	947 46
Balance Dec. 31, 1904.....	.....	.....	947 46	Cash (Fr. sales Miscl. Lics.)	115 50	109 14	
	5,505 53	109 14	947 46	Balance Dec. 31, 1904.....	5,390 03	109 14	
	5,505 53	109 14	947 46		5,505 53	109 14	947 46
Balance Jan. 1, 1905.....	5,390 03	109 14		Balance Jan. 1, 1905.....	.....	.....	947 46

Revenue Accounts and Land Accounts—Continued.

Dr.	Lemhi County Treasurer.			Cr.
	Licenses.	P. Tax.	Lands.	
Balance Oct. 1, 1904.....	\$ 3,644 53	\$ 246 08	\$ 507 76	Cash (Fr. sales etc., St. Lds.)
State Lands (Sales, etc.).....	.....	.....	58 00	Balance Dec. 31, 1904.....
	3,644 53	246 08	565 76	\$ 3,644 53 \$ 246 08
Balance Jan. 1, 1905.....	3,644 53	246 08	541 76	24 00 541 76

Lincoln County Treasurer.

Balance Oct 1, 1904.....	3,976 11	.....	113 61	Balance Oct. 1, 1904.....	.....	153 17	
State Lands (Sales, etc.).....	.....	.....	496 02	Cash (Fr. sales Miscl. Lics.)..	81 50		
Balance Dec. 31, 1904.....	.....	153 17	46 23	Cash (Fr. sales, etc., St. Lds.).....	.....		655 86
	<u>3,976 11</u>	<u>153 17</u>	<u>655 86</u>	Balance Dec. 31, 1904.....	<u>3,894 61</u>	<u>153 17</u>	<u>655 86</u>
Balance Jan. 1, 1905.....	<u>3,894 61</u>	<u>153 17</u>	<u>655 86</u>	Balance Jan. 1, 1905.....	.....	153 17	46 23

Logan County Treasurer.

Balance Jan. 1, 1905..... 505 83 No change since Oct 1, 1904

Nez Perce County Treasurer.

Balance Oct. 1, 1904.....	21,509 63	163 89		Balance Oct. 1, 1904.....			4,224 03
Miscellaneous Licenses	9 00			Cash (Fr. sales Miscl. Lics.).	126 00		
State Lands (Sales, etc.).....			6,509 67	Cash (Fr. sales F. & G. Lics.).	656 70		
Balance Dec. 31, 1904.....			4,453 07	Cash (Fr. sales, etc., St. Lds.).			6,738 69
				Cash (Poll Tax).	16 30		
				Balance Dec. 31, 1904.....	20,735 93	147 59	
	21,518 63	163 89	10,962 74		21,518 63	163 89	10,962 74
Balance Jan. 1, 1905.....	20,735 93	147 59		Balance Jan. 1, 1905.....			4,453 07

Revenue Accounts and Land Accounts—Continued.

Dr.	Oneida County Treasurer.			Cr.
	Licenses.	P. Tax.	Lands.	
Balance Oct. 1, 1904.....	\$18,138 00	\$ 177 96	\$ 199 70	Cash (Fr. sales F. & G. Lics.) \$ 203 70
State Lands (Sales, etc.).....	.....	.....	403 20	Fish & Game Licenses Ret'd. 14,200 00
	18,138 00	177 96	602 90	Cash (Fr. sales, etc., St. Lds.) 3,734 30
Balance Jan. 1, 1905.....	3,734 30	177 96	559 70	Balance Dec. 31, 1904..... \$ 177 96
				18,138 00 602 90

Owyhee County Treasurer.

Balance Oct. 1, 1904.....	5,048 50	116 64	339 20	Balance Oct. 1, 1904.....	.....	.....	23 86
State Lands (Sales, etc.).....	.....	.....	1,362 26	Cash (Fr. sales F. & G. Lics.) 2 50	.....	.....	1,677 60
Balance Dec. 31, 1904.....	.....	.....	1,701 46	Cash (Fr. sales, etc., St. Lds.) 5,046 00	116 64	.....	.....
	5,048 50	116 64	1,701 46	Balance Dec. 31, 1904..... 5,048 50	116 64	.....	1,701 46
Balance Jan. 1, 1905.....	5,046 00	116 64	.....	Balance Jan. 1, 1905..... 5,046 00	116 64	.....	1,362 26

Revenue Accounts and Land Accounts—Continued.

Dr.	Shoshone County Treasurer.			Cr.
	Licenses.	P. Tax.	Lands.	
Balance Oct. 1, 1904.....	\$ 6,237 64	\$ 2,286 20	\$ 18 00	Cash (Fr. sales Miscl. Lics.) \$ 326 50
State Lands (Sales, etc.).....	.....	.....	18 00	Cash (Fr. sales F. & G. Lics.) 379 55
	6,237 64	2,286 20	36 00	Cash (Fr. sales, etc., St. Lds.) 5,531 59
Balance Jan. 1, 1905.....	5,531 59	2,286 20	.....	Balance Dec. 31, 1904..... \$ 2,286 20
				6,237 64 2,286 20
				36 00 36 00

Washington County Treasurer.

Balance Oct. 1, 1904.....	4,337 10	.....	202 79	Balance Oct. 1, 1904.....	.....	32 28	
State Lands (Sales, etc.).....	.....	.....	1,526 96	Cash (Fr. sales Miscl. Lics.) 411 40	.....	1,464 56	
Balance Dec. 31, 1904.....	.....	32 28	.....	Cash (Fr. sales, etc., St. Lds.) 3,925 70	.....	265 19	
	4,337 10	32 28	1,729 75	Balance Dec. 31, 1904..... 4,337 10	32 28	1,729 75	
Balance Jan. 1, 1905.....	3,925 70	.....	265 19	Balance Jan. 1, 1905..... 32 28	.....	32 28	

REVENUE ACCOUNTS.

Abstracts of Accounts with Various Persons, Other than County Treasurers, charged with the Collection of State Revenues. (Licenses, etc.)

Insurance Commissioner.

	Dr.	Cr.
January 1, 1903, Balance.....	\$ 8,095.00	
Licenses	12,900.00	
Certificates of Authority.....	7,305.00	
Beneficiary Permits	1,500.00	
	<u>\$ 29,800.00</u>	
		December 31, 1903, Balance.....
		\$ 7,283.00
		<u>\$ 29,800.00</u>
January 1, 1904, Balance.....	\$ 7,283.00	
Licenses	7,500.00	
Certificates of Authority.....	8,500.00	
Beneficiary Permits	1,000.00	
	<u>\$ 24,283.00</u>	
		September 30, 1904, Balance.....
		\$ 7,168.00
		<u>\$ 24,283.00</u>
October 1, 1904, Balance.....	\$ 7,168.00	

Fish and Game Warden.

	Dr.	Cr.
Licenses	\$ 22,500.00	
	<u>\$ 22,500.00</u>	
January 1, 1904, Balance.....	\$ 19,225.00	
Licenses	1,838.00	
	<u>\$ 21,063.00</u>	
October 1, 1904, Balance.....	\$ 1,667.40	
		December 31, 1903, Balance.....
		\$ 19,225.00
		<u>\$ 22,500.00</u>
		Cash
		\$ 3,275.00
		Licenses, returned
		15,025.00
		Licenses, destroyed
		59.80
		September, 30, 1904, Balance.....
		\$ 1,667.40
		<u>\$ 21,063.00</u>

October 1, 1904, to January 1, 1905,

Insurance Commissioner.

October 1, 1904, Balance.....	\$ 7,168.00	
	<u>\$ 7,168.00</u>	
January 1, 1905, Balance.....	\$ 6,433.00	
		Cash (Licenses)
		\$ 150.00
		Cash (Cert. of Authority)....
		535.00
		December 31, 1904, Balance.....
		\$ 6,433.00
		<u>\$ 7,168.00</u>

Fish and Game Warden.

January 1, 1905, Balance.....	\$ 1,667.40	No change since October 1, 1904.
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REVENUE ACCOUNTS.

Abstracts of Accounts with Sources of Revenue,
(1903-1904.)

General Tax Levies, 1890 to 1895 (Delinquent).

1903	Dr.	1903	Cr.
Cash	\$ 397.82	Jan. 1 Balance.....	\$ 41,379.97
Dec. 31 Balance.....	40,982.15		
	<u>\$ 41,379.97</u>		<u>\$ 41,379.97</u>

1904	1904.	Jan. 1 Balance.....	\$ 40,982.15
Cash	\$ 1,953.80		
Sept. 30 Balance.....	39,028.35		
	<u>\$ 40,982.15</u>		<u>\$ 40,982.15</u>

Oct. 1, 1904 Balance.. \$ 39,028.35

General Tax Levies, 1895 to 1904.

1903	Dr.	1903	Cr.
Cash	\$243,783.75	Jan. 1 Balance.....	\$261,932.68
Dec. 31 Balance.....	293,148.93	Levy, 1903.....	275,000.00
	<u>\$536,932.68</u>		<u>\$536,932.68</u>

1904	1904	Jan. 1 Balance.....	\$ 293,148.93
Cash	\$257,124.91	Levy, 1904.....	275,000.00
Sept. 30 Balance.....	311,024.02		
	<u>\$568,148.93</u>		<u>\$568,148.93</u>

Oct. 1 Balance..... \$311,024.02

University Tax Levies (Delinquent).

1903	Dr.	1903	Cr.
Cash	\$ 43.35	Jan. 1 Balance.....	\$ 60.29
Dec. 31 Balance.....	16.94		
	<u>\$ 60.29</u>		<u>\$ 60.29</u>

1904	1904	Jan. 1 Balance.....	\$ 16.94
Cash	\$ 50.64	Sept. 30 Balance.....	33.70
	<u>\$ 50.64</u>		<u>\$ 50.64</u>

Oct. 1 Balance..... \$ 33.70

Abstracts of Accounts with Sources of Revenue—Continued.

Wagon Road Tax Levies, 1890-1904.

	Dr.	1903	Cr.
1903	Cash	\$ 28,058.65	Jan. 1 Balance..... \$ 33,787.20
Dec. 31	Balance.....	25,511.68	Levy, 1903..... 19,783.13
		<u>\$ 53,570.33</u>	<u>\$ 53,570.33</u>

	1904	Cr.
1904	Cash	\$ 20,002.28
Sept. 30	Balance.....	25,926.56
		<u>\$ 45,928.84</u>

Industrial Reform School Tax Levies.

	1903	Cr.
1903	Cash	\$ 145.17
Dec. 31	Balance.....	2,491.22
		<u>\$ 2,636.39</u>

	1904	Cr.
1904	Cash	\$ 2,501.93
Sept. 30	Balance.....	2,688.12
		<u>\$ 5,190.05</u>

Oct. 1 Balance..... \$ 2,688.12

	Deficiency Bond	Tax, 1903 Levies.
1903	Dr.	1903
Dec. 31	Cash	Levy
	Balance.....	\$ 6,627.35

	1904	Cr.
1904	Cash	\$ 6,318.79
Sept. 30	Balance.....	6,790.73
		<u>\$ 13,109.52</u>

Oct. 1 Balance..... \$ 6,790.73

	1903	Cr.
Dec. 31	Balance.....	\$ 157.70
		<u>\$ 157.70</u>

	1904	Cr.
Sept. 30	Balance.....	\$ 157.70
		<u>\$ 157.70</u>

REPORT OF STATE AUDITOR.

Abstracts of Accounts with Sources of Revenue—Continued.

Licenses, 1894.

1903	Dr.	1903	Cr.
Jan. 1 Balance.....\$	1.01	Dec. 31 Balance.....\$	1.01
	\$ 1.01		\$ 1.01
	<u> </u>		<u> </u>
1904		1904	
Jan. 1 Balance.....\$	1.01	Sept. 30 Balance.....\$	1.01
	\$ 1.01		\$ 1.01
	<u> </u>		<u> </u>
Oct. 1 Balance.....\$	1.01		<u> </u>

Licenses, 1895.

1903	Dr.	1903	Cr.
Jan. 1 Balance.....\$	115.40	December 31 Balance.....\$	115.40
	\$ 115.40		\$ 115.40
	<u> </u>		<u> </u>
1904		1904	
Jan. 1 Balance.....\$	115.40	Sept. 30 Balance.....\$	115.40
	\$ 115.40		\$ 115.40
	<u> </u>		<u> </u>
Oct. 1 Balance.....\$	115.40		<u> </u>

Licenses, 1896.

1903	Dr.	1903	Cr.
Dec. 31 Balance.....\$	291.95	Jan. 1 Balance.....\$	291.95
	\$ 291.95		\$ 291.95
	<u> </u>		<u> </u>
1904		1904	
Sept. 30 Balance.....\$	291.95	Jan. 1 Balance.....\$	291.95
	\$ 291.95		\$ 291.95
	<u> </u>		<u> </u>
Oct. 1 Balance.....\$	291.95		<u> </u>

Licenses, 1897.

1903	Dr.	1903	Cr.
Dec. 31 Balance.....\$	1,384.52	Jan. 1 Balance.....\$	1,384.52
	\$ 1,384.52		\$ 1,384.52
	<u> </u>		<u> </u>
1904		1904	
Sept. 30 Balance.....\$	1,384.52	Jan. 1 Balance.....\$	1,384.52
	\$ 1,384.52		\$ 1,384.52
	<u> </u>		<u> </u>
Oct. 1 Balance.....\$	1,384.52		<u> </u>

REPORT OF STATE AUDITOR.

Abstracts of Accounts with Sources of Revenue—Continued.

Licenses, 1898.

1903	Dr.	1903	Cr.
Jan. 1 Balance.....\$	1,996.03	Dec. 31 Balance.....\$	2,263.53
Licenses	267.50		
	<u> </u>		<u> </u>
	\$ 2,263.53		\$ 2,263.53
	<u> </u>		<u> </u>
1904		1904	
Jan. 1 Balance.....\$	2,263.53	Sept. 30 Balance.....\$	2,263.53
	\$ 2,263.53		\$ 2,263.53
	<u> </u>		<u> </u>
Oct. 1 Balance.....\$	2,263.53		<u> </u>

Licenses, 1899.

1903	Dr.	1903	Cr.
Licenses\$	207.00	Jan. 1 Balance.....\$	4,471.89
Dec. 31 Balance.....	4,264.89		
	<u> </u>		<u> </u>
	\$ 4,471.89		\$ 4,471.89
	<u> </u>		<u> </u>
1904		1904	
Sept. 30 Balance.....\$	4,264.89	Jan. 1 Balance.....\$	4,264.89
	\$ 4,264.89		\$ 4,264.89
	<u> </u>		<u> </u>
Oct. 1 Balance.....\$	4,264.89		<u> </u>

Licenses, 1900.

1903	Dr.	1903	Cr.
Licenses\$	498.50	Jan. 1 Balance.....\$	3,201.64
Dec. 31 Balance.....	2,703.14		
	<u> </u>		<u> </u>
	\$ 3,201.64		\$ 3,201.64
	<u> </u>		<u> </u>
1904		1904	
Sept. 30 Balance.....\$	224.00	Jan. 1 Balance.....\$	2,703.14
	<u> </u>		<u> </u>
	\$ 2,703.14		\$ 2,703.14
	<u> </u>		<u> </u>
Oct. 1 Balance.....\$	2,703.14		<u> </u>

Licenses, 1901.

1903	Dr.	1903	Cr.
Licenses\$	5,555.99	Jan. 1 Balance.....\$	8,010.77
Dec. 31 Balance.....	2,454.78		
	<u> </u>		<u> </u>
	\$ 8,010.77		\$ 8,010.77
	<u> </u>		<u> </u>
1904		1904	
Sept. 30 Balance.....\$	211.00	Jan. 1 Balance.....\$	2,454.78
	<u> </u>		<u> </u>
	\$ 2,454.78		\$ 2,454.78
	<u> </u>		<u> </u>
Oct. 1 Balance.....\$	2,454.78		<u> </u>

REPORT OF STATE AUDITOR.

*Abstracts of Accounts with Sources of Revenue—Continued.***Licenses, 1902.**

1903	Dr.	1903	Cr.
Cash	\$ 2,557.33	Jan. 1 Balance.....	\$ 23,337.51
Licenses	16,433.32	Licenses	606.00
Dec. 31 Balance.....	4,952.86		
	<u>\$ 23,943.51</u>		<u>\$ 23,943.51</u>

1904	Dr.	1904	Cr.
Licenses	\$ 995.00	Jan. 1 Balance.....	\$ 4,952.86
Sept. 30 Balance.....	3,957.86		
	<u>\$ 4,952.86</u>		<u>\$ 4,952.86</u>
		Oct. 1 Balance.....	<u>\$ 3,957.86</u>

Licenses, 1903.

1903	Dr.	1903	Cr.
Cash	\$ 27,100.32	Licenses	\$ 55,927.66
Licenses	6,660.33		
Dec. 31 Balance.....	22,167.01		
	<u>\$ 55,927.66</u>		<u>\$ 55,927.66</u>
		1904	
Cash	\$ 2,958.50	Jan. 1 Balance.....	\$ 22,167.01
Licenses	20,268.00	Licenses	21.50
		Sept. 30 Balance.....	<u>1,037.99</u>
	<u>\$ 23,226.50</u>		<u>\$ 23,226.50</u>
Oct. 1 Balance.....	<u>\$ 1,037.99</u>		

Licenses, 1904.

1904	Dr.	1904	Cr.
Cash	\$ 24,122.00	Licenses	\$ 49,945.00
Sept. 30 Balance.....	25,823.00		
	<u>\$ 49,945.00</u>		<u>\$ 49,945.00</u>
		Oct. 1 Balance.....	<u>\$ 25,823.00</u>

Fish and Game Licenses, 1903.

1903	Dr.	1903	Cr.
Cash	\$ 2,058.30	Licenses	\$ 571,250.00
Ex. chgs., etc. 49,116.70			
Dec. 31 Balance.....	520,075.00		
	<u>\$ 571,250.00</u>		<u>\$ 571,250.00</u>

1904	Dr.	1904	Cr.
Cash	\$ 12,304.20	Jan. 1 Balance.....	\$ 520,075.00
Ex. chgs., etc. 283,195.80		Licenses	525.00
Licenses	159,000.00		
Sept. 30 Balance.....	66,100.00		
	<u>\$ 520,600.00</u>		<u>\$ 520,600.00</u>
		Oct. 1 Balance.....	<u>\$ 66,100.00</u>

REPORT OF STATE AUDITOR.

*Abstracts of Accounts with Sources of Revenue—Continued.***Fish and Game Licenses, 1904.**

1904	Dr.	1904	Cr.
Cash	\$ 2,263.10	Licenses	\$ 80,761.00
Sept. 30 Balance.....	78,497.90		
	<u>\$ 80,761.00</u>		<u>\$ 80,761.00</u>
		Oct. 1 Balance.....	<u>\$ 78,497.90</u>

Certificates of Authority.

1903	Dr.	1903	Cr.
Cash	\$ 5,260.00	Certificates	\$ 7,305.00
		Certificates	781.00
Dec. 31 Balance.....	1,264.00		
	<u>\$ 7,305.00</u>		<u>\$ 7,305.00</u>
		1904	
Cash	\$ 7,535.00	Jan. 1 Balance.....	\$ 1,264.00
Sept. 30 Balance.....	1,729.00	Certificates	8,000.00
	<u>\$ 9,264.00</u>		<u>\$ 9,264.00</u>
		Oct. 1 Balance.....	<u>\$ 1,729.00</u>

Beneficiary Permits.

1903	Dr.	1903	Cr.
Cash	\$ 90.00	Permits	\$ 1,500.00
Dec. 31 Balance.....	1,410.00		
	<u>\$ 1,500.00</u>		<u>\$ 1,500.00</u>
		1904	
Cash	\$ 600.00	Jan. 1 Balance.....	\$ 1,410.00
Permits	1,380.00	Permits	1,500.00
Sept. 30 Balance.....	930.00		
	<u>\$ 2,910.00</u>		<u>\$ 2,910.00</u>
		Oct. 1 Balance.....	<u>\$ 930.00</u>

Poll Tax, 1893.

1903	Dr.	1903	Cr.
Dec. 31 Balance.....	\$ 468.93	Jan. 1 Balance.....	\$ 468.93
	<u>\$ 468.93</u>		<u>\$ 468.93</u>
		1904	
Sept. 30 Balance.....	\$ 468.93	Jan. 1 Balance.....	\$ 468.93
	<u>\$ 468.93</u>		<u>\$ 468.93</u>
		Oct. 1 Balance.....	<u>\$ 468.93</u>

REPORT OF STATE AUDITOR.

*Abstracts of Accounts with Sources of Revenue—Continued.***Poll Tax, 1894.**

1903	Dr.	1903	Cr.
Dec. 31 Balance.....\$ 1,299.47		Jan. 1 Balance.....\$ 1,299.47	
\$ 1,299.47		\$ 1,299.47	

1904	Dr.	1904	Cr.
Sept. 30 Balance.....\$ 1,299.47		Jan. 1 Balance.....\$ 1,299.47	
\$ 1,299.47		\$ 1,299.47	
Oct. 1 Balance.....\$ 1,299.47			

Poll Tax, 1895.

1903	Dr.	1903	Cr.
Dec. 31 Balance.....\$ 986.65		Jan. 1 Balance.....\$ 986.65	
\$ 986.65		\$ 986.65	

1904	Dr.	1904	Cr.
Sept. 30 Balance.....\$ 986.65		Jan. 1 Balance.....\$ 986.65	
\$ 986.65		\$ 986.65	
Oct. 1 Balance.....\$ 986.65			

Poll Tax, 1896.

1903	Dr.	1903	Cr.
Dec. 31 Balance.....\$ 765.00		Jan. 1 Balance.....\$ 765.00	
\$ 765.00		\$ 765.00	

1904	Dr.	1904	Cr.
Sept. 30 Balance.....\$ 765.00		Jan. 1 Balance.....\$ 765.00	
\$ 765.00		\$ 765.00	
Oct. 1 Balance.....\$ 765.00			

Poll Tax, 1897.

1903	Dr.	1903	Cr.
Jan. 1 Balance.....\$ 1,571.63		Dec. 31 Balance.....\$ 1,589.13	
Receipts 17.50			

1904	Dr.	1904	Cr.
Jan. 1 Balance.....\$ 1,589.13		Sept. 30 Balance.....\$ 1,589.13	
\$ 1,589.13		\$ 1,589.13	
Oct. 1 Balance.....\$ 1,589.13			

REPORT OF STATE AUDITOR.

*Abstracts of Accounts with Sources of Revenue—Continued.***Poll Tax, 1898.**

1903	Dr.	1903	Cr.
Cash\$ 128.39			
Receipts 403.83			

Dec. 31	Dr.	1903	Cr.
Balance..... 1,637.35			

1903	Dr.	1903	Cr.
\$ 2,169.57			

1904	Dr.	1904	Cr.
Cash\$ 57.01			

Sept. 30	Dr.	1904	Cr.
Balance..... 1,580.34			

1904	Dr.	1904	Cr.
\$ 1,637.35			

Oct. 1	Dr.	Oct. 1	Cr.
Balance..... \$ 1,580.34			

Poll Tax, 1899.

1903	Dr.	1903	Cr.
Receipts\$ 94.00			

Dec. 31	Dr.	1903	Cr.
Balance..... 6,710.83			

1904	Dr.	1904	Cr.
Sept. 30 Balance.....\$ 6,710.83			

1904	Dr.	1904	Cr.
\$ 6,710.83			

Oct. 1	Dr.	Oct. 1	Cr.
Balance..... \$ 6,710.83			

October 1, 1904, to January 1, 1905.**General Tax Levies, 1890 to 1895 (Delinquent).**

1904	Dr.	1904	Cr.
Cash\$ 133.25		Oct. 1 Balance.....\$ 39,028.35	
Balance..... 38,895.10			

1904	Dr.	1904	Cr.
\$ 39,028.35			

1905	Dr.	1905	Cr.
Jan. 1 Balance.....\$ 38,895.10			

General Tax Levies, 1895 to 1904.

1904	Dr.	1904	Cr.
Cash\$ 3,887.41		Oct. 1 Balance.....\$311,024.02	

Dec. 31	Dr.	Dec. 31	Cr.
Balance..... 307,136.61			

1904	Dr.	1904	Cr.
\$311,024.02			

1905	Dr.	1905	Cr.
Jan. 1 Balance.....\$307,136.61			

REPORT OF STATE AUDITOR.

Abstracts of Accounts with Sources of Revenue—Continued.

Universitiy Tax Levies (Delinquent).

1904	Dr.	1904	Cr.
Oct. 1 Balance.....\$ 33.70		Dec. 31. Balance.....\$ 36.47	
Cash 2.77			
	<hr/>		<hr/>
\$ 36.47		\$ 36.47	

1905	Jan. 1 Balance.....\$ 36.47
	<hr/>

Wagon Road Tax Levies.

1904	Dr.	1904	Cr.
Cash\$ 479.55		Oct. 1 Balance.....\$ 25,926.56	
Dec. 31 Balance..... 25,447.01			
	<hr/>		<hr/>
\$ 25,926.56		\$ 25,926.56	

1905	Jan. 1 Balance.....\$ 25,447.01
	<hr/>

Industrial Reform School Tax Levies.

1904	Dr.	1904	Cr.
Cash\$ 50.09		Oct. 1 Balance.....\$ 2,688.12	
Dec. 31 Balance..... 2,638.03			
	<hr/>		<hr/>
\$ 2,688.12		\$ 2,688.12	

1905	Jan. 1 Balance.....\$ 2,638.03
	<hr/>

Deficiency Bond Tax, 1903 Levies.

1904	Dr.	1904	Cr.
Cash\$ 81.29		Oct. 1 Balance.....\$ 6,790.73	
Dec. 31 Balance..... 6,709.44			
	<hr/>		<hr/>
\$ 6,790.73		\$ 6,790.73	

1905	Jan. 1 Balance.....\$ 6,709.44
	<hr/>

Poll Tax, 1893.

No change since Oct. 1, 1904. Jan. 1, 1905, Balance....\$ 468.39

Poll Tax, 1894.

No change since Oct. 1, 1904. Jan. 1, 1905, Balance....\$ 1,299.47

Poll Tax, 1895.

No change since Oct. 1, 1904. Jan. 1, 1905, Balance....\$ 986.65

Poll Tax, 1896.

No change since Oct. 1, 1904. Jan. 1, 1905, Balance....\$ 765.00

Poll Tax, 1897.

Jan. 1, 1905, Balance....\$ 1,589.13 No change since Oct. 1, 1904.

REPORT OF STATE AUDITOR.

Abstracts of Accounts with Sources of Revenue—Continued.

Poll Tax, 1898.

1904	Dr.	1904	Cr.
Cash\$ 16.30		Oct. 1 Balance.....\$ 1,580.34	
Dec. 31 Balance..... 1,564.04			
	<hr/>		<hr/>
\$ 1,580.34		\$ 1,580.34	

1905

Jan. 1 Balance.....\$ 1,564.04

Poll Tax, 1899.

No change since Oct. 1, 1904. Jan. 1, 1905, Balance...\$ 6,710.83

Licenses, 1893.

No change since Oct. 1, 1904. Jan. 1, 1905, Balance...\$ 157.70

Licenses, 1894.

Jan. 1, 1905, Balance...\$ 1.01 No change since Oct. 1, 1904.

Licenses, 1895.

Jan. 1, 1905, Balance...\$ 115.40 No change since Oct. 1, 1904.

Licenses, 1896.

No change since Oct. 1, 1904. Jan. 1, 1905, Balance...\$ 291.95

Licenses, 1897.

No change since Oct. 1, 1904. Jan. 1, 1905, Balance...\$ 1,384.52

Licenses, 1898.

Jan. 1, 1905, Balance...\$ 2,263.53 No change since Oct. 1, 1904.

Licenses, 1899.

No change since Oct. 1, 1904. Jan. 1, 1905, Balance...\$ 4,264.89

Licenses, 1900.

No change since Oct. 1, 1904. Jan. 1, 1905, Balance...\$ 2,479.14

Licenses, 1901.

No change since Oct. 1, 1904. Jan. 1, 1905, Balance...\$ 2,243.78

Licenses, 1902.

No change since Oct. 1, 1904. Jan. 1, 1905, Balance...\$ 3,957.86

Licenses, 1903.

Jan. 1, 1905, Balance...\$ 1,037.99 No change since Oct. 1, 1904.

Licenses, 1904.

1904 Dr. 1904 Cr.

Cash\$ 2,052.50		Oct. 1 Balance.....\$ 25,823.00	
Dec. 31 Balance..... 24,704.00			Licenses 933.50
	<hr/>		<hr/>
\$ 26,756.50		\$ 26,756.50	

1905

Jan. 1 Balance.....\$ 24,704.00

REPORT OF STATE AUDITOR.

*Abstracts of Accounts with Sources of Revenue—Continued.***Fish and Game Licenses, 1903.**

	Dr.	1904	Cr.
Cash	\$ 1,438.20	Oct. 1 Balance	\$ 66,100.00
Ex. chgs., etc.	19,618.50		
Licenses	14,200.00		
Dec. 31 Balance	<u>30,843.30</u>	<u>\$ 66,100.00</u>	<u>\$ 66,100.00</u>

	1905.
Jan. 1 Balance	\$ 30,843.30

Fish and Game Licenses, 1904.

	1904	1905.	
Cash	\$ 1,849.55	Oct. 1 Balance	\$ 78,497.90
Dec. 31 Balance	<u>76,918.35</u>	Licenses	270.00
	<u>\$ 78,767.90</u>	<u>\$ 78,767.90</u>	

	1905.
Jan. 1 Balance	\$ 76,918.35

Agents' Certificates of Authority.

	Dr.	1904	Cr.
Cash	\$ 585.00	Oct. 1 Balance	\$ 1,729.00
Dec. 31 Balance	<u>1,144.00</u>	<u>\$ 1,729.00</u>	<u>\$ 1,729.00</u>

	1905.
Jan. 1 Balance	\$ 1,144.00

Beneficiary Permits.

No change since Oct. 1, 1904. Jan. 1, 1905, Balance...\$ 930.00

REPORT OF STATE AUDITOR.

Abstracts of accounts with the several Counties showing the amount of property taxes of the years 1903 and 1904 charged to each, the amount thereof paid by each and the balance due on the respective accounts, Jan. 1, 1905.

	DR.			CR.
	General.	W. Rd.	I.R.Sch.	Def. Bd.
Aug. 29, 1903, property taxes Aug. 26, 1904,	\$ 25,857.20 \$ 34,021.00	\$ 2,444.60 \$ 2,516.25	\$ 814.86 \$ 838.75	Jan. 4, 1904, cash July 27, 1904, cash Balance
	<u>\$ 61,878.20</u>	<u>\$ 4,960.85</u>	<u>\$ 661.44</u>	<u>\$ 13,572.74 \$ 13,960.45 \$ 34,365.01</u>
Jan. 2, 1905, Bal.....	\$ 34,365.01	\$ 2,619.26	\$ 838.75	\$ 61,878.20
Aug. 29, 1903, property taxes Aug. 26, 1904,	\$ 16,270.90 \$ 16,906.00	\$ 1,217.80 \$ 1,188.21	\$ 405.93 \$ 366.07	June 10, 1903, cash Feb. 19, 1904, cash Mar. 15, 1904, cash Feb. 19, 1904, cash Dec. 15, 1904, cash Balance
	<u>\$ 33,176.90</u>	<u>\$ 2,406.01</u>	<u>\$ 320.78</u>	<u>\$ 73.50 \$ 949.73 \$ 3,056.62 \$ 59.70 \$ 26.36 \$ 33,176.90</u>
Jan. 2, 1905, Bal	\$ 16,785.94	\$ 1,186.36	\$ 158.42	\$ 394.83
Aug. 29, 1903, property taxes Aug. 26, 1904,	\$ 6,827.90 \$ 6,428.60	\$ 462.64 \$ 474.93	\$ 154.21 \$ 153.31	Dec. 10, 1903, cash Jan. 10, 1904, cash Jan. 10, 1904, cash Balance
	<u>\$ 13,256.50</u>	<u>\$ 937.57</u>	<u>\$ 125.00</u>	<u>\$ 238.75 \$ 6,167.27 \$ 14.39 \$ 6,553.21 \$ 937.57</u>
Jan. 2, 1905, Bal	\$ 6,563.21	\$ 494.88	\$ 63.32	\$ 164.05
Bear Lake County,				
Aug. 29, 1903, property taxes Aug. 26, 1904,				\$ 15.90 \$ 412.50 \$ 14.39 \$ 6,553.21 \$ 13,256.50
				\$ 59.04 \$ 494.88 \$ 63.32 \$ 164.05
Jan. 2, 1905, Bal				\$ 125.00
				\$ 312.52

Abstracts of Accounts with Counties—Continued.

Abstracts of Accounts with Counties—Continued.

	Dr.					Cr.			
	General.	W. Rd.	I.R.Sch.	Def. Bd.		General.	W. Rd.	I.R.Sch.	Def. Bd.
Aug. 29, 1903, property taxes....	\$18,747 30	\$1,296 28	\$ 172 83	\$ 432 09					
Aug. 26, 1904, " "	18,011 00	1,224 57	163 27	408 19					
	\$36,758 30	\$2,520 85	\$ 336 10	\$ 840 28					
Jan. 2, 1905, Bal.....	\$19,839 85	\$1,271 14	\$ 163 27	\$ 408 28					
Aug. 29, 1903, property taxes....	\$ 6,945 85	\$ 472 22	\$ 62 95	\$ 157 41					
Aug. 26, 1904, " "	6,561 10	512 59	68 34	170 86					
	\$13,506 95	\$ 984 81	\$ 131 29	\$ 328 27					
Jan. 2, 1905, Bal.....	\$ 6,588 98	\$ 512 59	\$ 68 34	\$ 170 86					
Aug. 29, 1903, property taxes....	\$ 4,670 20	\$ 311 19	\$ 41 49	\$ 103 73					
Aug. 26, 1904, " "	4,324 00	309 74	41 29	103 24					
	\$ 8,994 20	\$ 620 93	\$ 82 78	\$ 206 97					
Jan. 2, 1905, Bal.....	\$ 4,348 36	\$ 313 35	\$ 32 62	\$ 103 94					
Canyon County.									
Feby. 8, 1904, cash					\$15,582 82	\$1,151 01	\$ 172 83	\$ 432 09	
Sept. 21, 1904, cash					1,335 63	98 70			
Balance.....					19,839 85	1,271 14	163 27	408 19	
	\$36,758 30	\$2,520 85	\$ 336 10	\$ 840 28					
Cassia County.									
Jan. 6, 1904, cash					\$ 2,015 64	\$.....	\$.....	\$.....	
Feby. 17, 1904, cash.....					4,271 14	472 22	62 95	157 41	
May 17, 1904, cash					175 19	.....	.....	.....
Balance.....					6,588 98	512 59	68 34	170 86	
	\$13,506 95	\$ 984 81	\$ 131 29	\$ 328 27					
Custer County.									
Nov. 9, 1903, cash.....					\$ 36 75	\$ 2 44	\$ 40	\$ 82	
Dec. 7, 1903, cash					172 90	11 52	1 90	3 80	
Dec. 23, 1903, cash.....					316 50	21 10	3 52	7 03	
Dec. 26, 1903, cash.....					585 64	39 04	6 50	13 00	
Jan. 4, 1904, cash					984 76	65 65	10 94	21 88	
Jan. 6, 1904, cash					1,006 48	67 10	11 18	22 36	
Jan. 14, 1904, cash					1,336 17	89 08	14 87	29 69	
Feby. 12, 1904, cash					75 65	8 15	85	1 68	
May 4, 1904, cash					53 05	3 50	.....	1 17	
Aug. 18, 1904, cash					77 94	.....	.....	1 60	
Balance.....					4,348 36	313 35	32 62	103 94	
	\$ 8,994 20	\$ 620 93	\$ 82 78	\$ 206 97					
Jan. 2, 1905, Bal.....	\$ 4,348 36	\$ 313 35	\$ 32 62	\$ 103 94					

Abstracts of Accounts with Counties—Continued.

	Dr.					Cr.			
	General.	W. Rd.	I.R.Sch.	Def. Bd.		General.	W. Rd.	I.R.Sch.	Def. Bd.
Aug. 29, 1903, property taxes....	\$ 7,113 10	\$ 462 50	\$ 61 65	\$ 154 17					
Aug. 26, 1904, " "	6,426 00	457 81	61 04	152 60					
	<u>\$13,539 10</u>	<u>\$ 920 31</u>	<u>\$ 122 69</u>	<u>\$ 306 77</u>					
Jan. 2, 1905, Bal.....	\$ 6,426 00	\$ 457 81	\$ 61 04	\$ 152 60					
Aug. 29, 1903, property taxes....	\$13,247 80	\$ 991 30	\$ 132 16	\$ 330 43					
Aug. 26, 1904, " "	13,773 40	930 55	124 07	310 18					
	<u>\$27,021 20</u>	<u>\$1,921 85</u>	<u>\$ 256 23</u>	<u>\$ 640 61</u>					
Jan. 2, 1905, Bal.....	\$13,673 40	\$ 930 55	\$ 124 07	\$ 310 18					
Aug. 29, 1903, property taxes....	\$10,270 10	\$ 766 49	\$ 102 19	\$ 255 49					
Aug. 26, 1904, " "	10,649 90	787 05	104 94	262 35					
	<u>\$20,920 00</u>	<u>\$1,553 54</u>	<u>\$ 207 13</u>	<u>\$ 517 84</u>					
Jan. 2, 1905, Bal.....	\$ 9,874 58	\$ 722 44	\$ 88 78	\$ 230 04					
Elmore County									
Jan. 20, 1904, cash.....					\$ 5,968 08	\$ 436 69	\$ 14 56	\$ 131 01	
May 1, 1904, cash.....					144 88	10 60	35	3 18	
July 27, 1904, cash.....					1,000 14	15 21	46 74	19 98	
Balance.....					6,426 00	457 81	61 04	152 60	
	<u>\$13,539 10</u>	<u>\$ 920 31</u>	<u>\$ 122 69</u>	<u>\$ 306 77</u>					
Fremont County.									
Jan. 18, 1904, cash.....					\$ 899 04	\$ 62 72	\$	\$	
Jan. 31, 1904, cash.....					11,197 97	814 58	132 16	330 43	
Mar. 30, 1904, cash.....					210 88	14 14	.....	.....
May 31, 1904, cash.....					191 16	12 74	.....	.....
Aug. 31, 1904, cash.....					848 75	87 12	.....	.....
Balance.....					13,673 40	930 55	124 07	310 18	
	<u>\$27,021 20</u>	<u>\$1,921 85</u>	<u>\$ 256 23</u>	<u>\$ 640 61</u>					
Idaho County.									
Oct. 5, 1903, cash.....					\$ 12 16	\$ 1 02	\$ 26	\$ 51	
Nov. 20, 1903, cash.....					395 47	32 96	8 24	16 47	
Dec. 7, 1903, cash.....					1,400 10	116 69	29 17	58 34	
Jan. 4, 1904, cash.....					8,462 37	615 82	64 52	180 17	
Oct. 3, 1904, cash.....					115 30	9 60	2 40	4 80	
Nov. 7, 1904, cash.....					660 02	55 01	13 76	27 51	
Balance.....					9,874 58	722 44	88 78	230 04	
	<u>\$20,920 00</u>	<u>\$1,553 54</u>	<u>\$ 207 13</u>	<u>\$ 517 84</u>					

Abstracts of Accounts with Counties—Continued.

	Dr.					Cr.			
	General.	W. Rd.	I.R.Sch.	Def. Bd.		General.	W. Rd.	I.R.Sch.	Def. Bd.
Aug. 29, 1903, property taxes....	\$18,376 80	\$1,509 38	\$ 201 25	\$ 503 13					
Aug. 26, 1904, " "	20,971 90	1,588 21	211 76	529 40					
	<u>\$39,348 70</u>	<u>\$3,097 59</u>	<u>\$ 413 01</u>	<u>\$1,032 53</u>					
Jan. 2, 1905, Bal.....	\$20,909 35	\$1,553 43	\$ 206 16	\$ 517 18					
Aug. 29, 1903, property taxes....	\$18,998 95	\$1,297 39	\$ 172 98	\$ 432 46					
Aug. 26, 1904, " "	18,026 50	1,321 34	176 17	440 44					
	<u>\$37,025 45</u>	<u>\$2,618 73</u>	<u>\$ 349 15</u>	<u>\$ 872 90</u>					
Jan. 2, 1905, Bal.....	18,026 50	\$1,321 34	\$ 176 17	\$ 440 44					
Aug. 29, 1903, property taxes....	\$ 6,250 50	\$ 423 42	\$ 54 45	\$ 141 14					
Aug. 26, 1904, " "	5,883 20	417 41	55 65	139 13					
	<u>\$12,133 70</u>	<u>\$ 840 83</u>	<u>\$ 110 10</u>	<u>\$ 280 17</u>					
Jan. 2, 1905, Bal.....	\$ 6,094 59	\$ 417 41	\$ 55 65	\$ 147 68					
Kootenai County.									
Dec. 14, 1903, cash.....					\$ 932 81	\$ 99 01	\$	\$	
Jan. 11, 1904, cash.....					4,359 78	326 97	.....	.....
Feb. 26, 1904, cash.....					3,227 21	242 04	111 31	222 66	
Apr. 5, 1904, cash.....					9,469 43	841 36	89 94	280 47	
Oct. 20, 1904, cash.....					143 24	11 77	1 77	4 55	
Nov. 14, 1904, cash.....					306 88	23 01	3 83	7 67	
Balance.....					20,909 35	1,553 43	206 16	517 18	
	<u>\$39,348 70</u>	<u>\$3,097 59</u>	<u>\$ 413 01</u>	<u>\$1,032 53</u>					
Latah County.									
Dec. 10, 1903, cash.....					\$ 2,605 04	\$ 159 49	\$ 21 27	\$ 53 19	
Feby. 14, 1904, cash.....					15,720 06	1,137 90	151 71	379 27	
Mar. 16, 1904, cash.....					422 09	.....	.....	.....
Apr. 10, 1904, cash.....					145 97	.....	.....	.....
June 11, 1904, cash.....					105 79	.....	.....	.....
Balance.....					18,026 50	1,321 34	176 17	440 44	
	<u>\$37,025 45</u>	<u>\$2,618 73</u>	<u>\$ 349 15</u>	<u>\$ 872 90</u>					
Lemhi County.									
Nov. 5, 1903, cash.....					\$ 560 75	\$ 49 85	\$	\$	
Dec. 24, 1903, cash.....					1,949 26	173 27	.....	.....
Jan. 7, 1904, cash.....					2,272 23	195 95	12 80	80 53	
Jan. 11, 1904, cash.....					782 50	4 35	41 65	41 65	
Mar. 12, 1904, cash.....					153 31	.....	.....	3 33	
May 3, 1904, cash.....					66 19	.....	.....	1 44	
Sept. 13, 1904, cash.....					254 87	417 41	55 65	5 54	
Balance.....					6,094 59	.....	.....	147 68	
	<u>\$12,133 70</u>	<u>\$ 840 83</u>	<u>\$ 110 10</u>	<u>\$ 280 17</u>					

Abstracts of Accounts with Counties—Continued.

Dr.					Cr.				
	General.	W. Rd.	I.R. Sch.	Def. Bd.		General.	W. Rd.	I.R. Sch.	Def. Bd.
Aug. 29, 1903, property taxes....	\$ 6,260 25	\$ 439 13	\$ 58 55	\$ 146 38	Lincoln County.	\$ 6,260 25	\$ 439 13	\$ 58 55	\$ 146 38
Aug. 26, 1904, " "	6,101 50	429 05	57 20	143 01	Jan. 7, 1904, cash.....	6,101 50	429 05	57 20	143 01
	\$12,361 75	\$ 868 18	\$ 115 75	\$ 289 39	Balance.....	\$12,361 75	\$ 868 18	\$ 115 75	\$ 289 39
Jan. 2, 1905, Bal.....	\$ 6,101 50	\$ 429 05	\$ 57 20	\$ 143 01					
Aug. 29, 1903, property taxes....	\$15,930 70	\$1,526 80	\$ 204 36	\$ 508 93	Nez Perce County.	\$ 322 98	\$ 30 28	\$ 10 10	\$ 10 10
Aug. 26, 1904, " "	21,297 40	1,593 70	212 49	531 23	Dec. 6, 1903, cash.....	1,158 79	108 63	36 21	36 21
	\$37,228 10	\$3,120 50	\$ 416 85	\$1,040 16	Jan. 19, 1904, cash.....	7,656 97	717 85	158 05	320 51
Jan. 2, 1905, Bal.....	\$20,981 28	\$1,616 87	\$ 187 52	\$ 509 23	Feby. 8, 1904, cash.....	5,179 90	485 61		142 21
Aug. 29, 1903, property taxes....	\$10,518 10	\$ 694 51	\$ 92 61	\$ 231 50	Mar. 15, 1904, cash.....	147 63	13 84		
Aug. 26, 1904, " "	9,651 00	701 39	93 51	233 79	Apr. 6, 1904, cash.....	103 53	9 71		
	\$20,169 10	\$1,395 90	\$ 186 12	\$ 465 29	May 4, 1904, cash.....	166 13	15 57		
Jan. 2, 1805, Bal.....	\$ 9,651 00	\$ 701 39	\$ 93 51	\$ 233 79	June 5, 1904, cash.....	150 10	14 07		
					July 27, 1904, cash.....	337 42	31 63		
					Sept. 7, 1904, cash.....	41	04		
					Sept. 30, 1904, cash.....	32 72		3 07	
					Nov. 4, 1904, cash.....	990 24	76 40	21 90	
					Balance.....	20,981 28	1,616 87	187 52	509 23
						\$37,228 10	\$3,120 50	\$ 416 85	\$1,040 16
					Oneida County.				
					Feby. 19, 1904, cash.....	\$10,518 10	\$ 694 51	\$ 92 61	\$ 231 50
					Balance.....	9,651 00	701 39	93 51	233 79
						\$20,169 10	\$1,395 90	\$ 186 12	\$ 465 29

Abstracts of Accounts with Counties—Continued.

Dr.					Cr.				
	General.	W. Rd.	I.R. Sch.	Def. Bd.		General.	W. Rd.	I.R. Sch.	Def. Bd.
Aug. 29, 1903, property taxes....	\$ 8,712 30	\$ 637 70	\$ 85 02	\$ 212 57	Owyhee County.				
Aug. 26, 1904, " "	8,860 50	568 85	75 84	189 61	Dec. 7, 1903, cash.....	\$ 1,064 37	\$ 78 05	\$ 11 83	\$ 28 38
	\$17,572 80	\$1,206 55	\$ 160 86	\$ 402 18	Jan. 4, 1904, cash.....	6,712 63	492 16	73 19	178 97
Jan. 2, 1905, Bal.....	\$ 9,259 97	\$ 598 11	\$ 75 84	\$ 189 61	Apr. 4, 1904, cash.....	98 57	7 15		2 60
Aug. 29, 1903, property taxes....	\$31,926 25	\$1,622 06	\$ 216 27	\$ 540 35	May 2, 1904, cash.....	52 75	3 83		1 39
Aug. 26, 1904, " "	22,537 50	1,913 64	255 15	637 88	June 6, 1904, cash.....	114 79	8 20		1 23
	\$54,463 75	\$3,535 70	\$ 471 42	\$1,178 23	Aug. 1, 1904, cash.....	94 04	6 64		
Jan. 2, 1905, Bal.....	\$24,327 79	\$1,879 15	\$ 250 22	\$ 628 03	Sept. 13, 1904, cash.....	175 68	12 41		
Aug. 29, 1903, property taxes....	\$14,148 00	\$ 940 12	\$ 125 34	\$ 513 37	Balance.....	9,259 97	598 11	75 84	189 61
Aug. 26, 1904, " "	13,062 30	948 73	126 49	316 24		\$17,572 80	\$1,206 55	\$ 160 86	\$ 402 18
	\$27,210 30	\$1,888 85	\$ 251 83	\$ 829 61					
Jan. 2, 1905, Bal.....	\$13,062 30	\$1,024 01	\$ 126 49	\$ 516 24	Shoshone County.				
					Oct. 31, 1903, cash.....	\$ 383 25	\$ 22 37	\$ 3 19	\$ 6 39
					Dec. 1, 1903, cash.....	741 05	43 23	6 18	12 35
					Dec. 31, 1903, cash.....	25,809 64	1,505 56	206 90	438 34
					Jan. 31, 1904, cash.....	566 53	33 05		14 16
					Feby. 29, 1904, cash.....	247 67	14 45		6 19
					Mar. 31, 1904, cash.....	122 18	3 40		6 78
					Apr. 30, 1904, cash.....	85 13			7 09
					May 31, 1904, cash.....	391 32			32 61
					Jnne 30, 1904, cash.....	137 32			11 44
					July 31, 1904, cash.....	1,089 57			5 00
					Sept. 30, 1904, cash.....	32 29			
					Oct. 31, 1904, cash.....	451 44	34 49	4 93	9 85
					Balance.....	24,327 79	1,879 15	250 22	628 03
						\$54,463 75	\$3,535 70	\$ 471 42	\$1,178 23
					Washington County.				
					Jan. 4, 1904, cash.....	\$14,148 00	\$ 783 27	\$ 125 34	\$ 313 37
					Mar. 31, 1904, cash.....	.....	8 24	.....	.....
					July 1, 1904, cash.....	.....	13 46	.....	.....
					Sept. 30, 1904, cash.....	.....	59 87	.....	.....
					Balance.....	13,062 30	1,024 01	126 49	516 24
						\$27,210 30	\$1,888 85	\$ 251 83	\$ 829 61

Abstract of Accounts with "Funds"—Continued.

Wagon Road Fund, Act 1893.

	Dr.	Cr.
1903	Disbursements.. \$41,766.88	
Dec. 31	Balance..... 5,591.78	
	<u> </u> \$47,358.61	<u> </u> <u> </u> \$47,358.61

	Dr.	Cr.
1904	Disbursements.. \$ 7,862.12	
	Tran. to gen. fd... 175.20	
Sept. 30	Balance..... 17,276.15	
	<u> </u> \$25,313.47	<u> </u> <u> </u> \$25,313.47
Oct. 1	Balance.....	\$17,276.15

CASH ACCOUNTS.

Abstracts of Accounts with "Funds."—(Both those belonging to the State and those held in trust by it.)

General Fund.

	Dr.	Cr.
1903	Disbursements.. \$335,158.13	
Dec. 31	Balance..... 23,888.88	
	<u> </u> \$359,047.01	<u> </u> <u> </u> \$359,047.01

	Dr.	Cr.
1904	Disbursements.. \$376,134.82	
Sept. 30	Balance..... 5,152.30	
	<u> </u> \$381,287.12	<u> </u> <u> </u> \$381,287.12
	Oct. 1 Balance.....	\$ 5,152.30

Wagon Road Fund, Act 1889.

	Dr.	Cr.
1903	Disbursements.. \$ 3,090.22	
Dec. 31	Balance..... 8,688.46	
	<u> </u> \$11,778.68	<u> </u> <u> </u> \$11,778.68

	Dr.	Cr.
1904	Tran. to gen fd... \$ 8,688.46	
Sept. 30	Balance..... 289.08	
	<u> </u> \$ 8,977.54	<u> </u> <u> </u> \$ 8,977.54
	Oct. 1 Balance.....	\$ 289.08

Industrial Reform School Bonds Sinking Fund.

	Dr.	Cr.
1903	Balance..... \$ 145.17	
Dec. 31	<u> </u> \$ 145.17	<u> </u> <u> </u> \$ 145.17

	Dr.	Cr.
1904	Disbursements... \$ 360.00	
Sept. 30	Balance..... 2,287.10	
	<u> </u> \$ 2,647.10	<u> </u> <u> </u> \$ 2,647.10
Oct. 1	Balance.....	\$ 2,287.10

Deficiency Bond Fund, 1903.

	Dr.	Cr.
1903	Balance..... \$ 265.07	
Dec. 31	<u> </u> \$ 265.07	<u> </u> <u> </u> \$ 265.07

	Dr.	Cr.
1904	Disbursements.. \$ 2,646.38	
Sept. 30	Balance..... 3,937.48	
	<u> </u> \$ 6,583.86	<u> </u> <u> </u> \$ 6,583.86
Oct. 1	Balance.....	\$ 3,937.48

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

University Building Fund.

	Dr.		Cr.
1903 Dec. 31 Balance.....	\$ 97.99	1903 Jan. 1 Balance.....	\$ 54.61
		Apportionments..	43.35
	<u>\$ 97.99</u>		<u>\$ 97.99</u>
1904 Disbursements..	\$ 139.02	1904 Jan. 1 Balance.....	\$ 97.99
Sept. 30 Balance.....	9.61	Apportionments..	50.64
	<u>\$ 148.63</u>		<u>\$ 148.63</u>
		Oct. 1 Balance.....	\$ 9.61

State Improvement Fund.

	Dr.		Cr.
1903 Disbursements..	\$ 3,058.33	1903 Jan. 1 Balance.....	\$ 5,030.63
Dec. 31 Balance.....	16,801.11	Apportionments..	14,828.81
	<u>\$19,859.44</u>		<u>\$19,859.44</u>
1904 Sept. 30 Balance.....	\$30,341.36	1904 Jan. 1 Balance.....	\$16,801.11
		Apportionments..	13,540.25
	<u>\$30,341.36</u>		<u>\$30,341.36</u>
		Oct. 1 Balance.....	\$30,341.36

Bond Deficiency Fund, 1901.

	Dr.		Cr.
1903 Disbursements..	\$12,837.26	1903 Jan. 1 Balance.....	\$ 7,470.49
Dec. 31 Balance.....	7,564.17	Apportionments..	12,930.94
	<u>\$20,401.43</u>		<u>\$20,401.43</u>
1904 Disbursements..	\$ 2,300.55	1904 Jan. 1 Balance.....	\$ 7,564.17
Sept. 30 Balance.....	10,679.72	Apportionments..	5,416.10
	<u>\$12,980.27</u>		<u>\$12,980.27</u>
		Oct. 1 Balance.....	\$10,679.72

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

Library Fund.

	Dr.		Cr.
1903 Disbursements..	\$ 2,503.46	1903 Jan. 1 Balance.....	\$ 3,767.13
Tran. to gen. fd..	300.00	Apportionments..	2,760.00
Dec. 31 Balance.....	3,723.67		<u>\$ 6,527.13</u>
1904 Disbursements..	\$ 2,593.38	1904 Jan. 1 Balance.....	\$ 3,723.67
Sept. 30 Balance.....	2,170.29	Apportionments..	1,040.00
	<u>\$ 4,763.67</u>		<u>\$ 4,763.67</u>
		Oct. 1 Balance.....	\$ 2,170.29

Lewiston State Law Library Fund.

	Dr.		Cr.
1904 Sept. 30 Balance.....	\$ 905.00	1904 Apportionments..	\$ 905.00
	<u>\$ 905.00</u>		<u>\$ 905.00</u>
		Oct. 1 Balance.....	\$ 905.00

Soldiers' Home Endowment Fund.

	Dr.		Cr.
1903 Disbursements..	\$ 9,438.18	1903 Jan. 1 Balance.....	\$ 59.45
Dec. 31 Balance.....	7.10	Apportionments..	9,385.83
	<u>\$ 9,445.28</u>		<u>\$ 9,445.28</u>
1904 Disbursements..	\$ 6,586.04	1904 Jan. 1 Balance.....	\$ 7.10
Sept. 30 Balance.....	96.06	Apportionments..	6,675.00
	<u>\$ 6,682.10</u>		<u>\$ 6,682.10</u>
		Oct. 1 Balance.....	\$ 96.06

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

Game Fund.

1903	Dr.	1903	Cr.	
	Disbursements..	\$ 2,012.77	Apportionments..	\$ 2,059.30
Dec. 31	Balance.....	46.53		
		<u> </u>	<u> </u>	
		\$ 2,059.30	\$ 2,059.30	

1904	Dr.	1904	Cr.	
	Disbursements..	\$ 8,093.21	Jan. 1 Balance.....	\$ 46.53
Sept. 30	Balance.....	6,569.07	Apportionments..	14,615.75
		<u> </u>	<u> </u>	
		\$14,662.28	\$14,662.28	
		<u> </u>	<u> </u>	
		Oct. 1 Balance.....	\$ 6,569.07	

General School Fund.

1903	Dr.	1903	Cr.	
	Disbursements..	\$236,593.04	Jan. 1 Balance.....	\$145,242.44
Dec. 31	Balance.....	8,283.90	Apportionments..	99,634.50
		<u> </u>	<u> </u>	
		\$244,876.94	\$244,876.94	

1904	Dr.	1904	Cr.	
	Disbursements..	\$100,667.87	Jan. 1 Balance.....	\$ 8,283.90
Sept. 30	Balance.....	3,422.90	Apportionments..	95,806.87
		<u> </u>	<u> </u>	
		\$104,090.77	\$104,090.77	
		<u> </u>	<u> </u>	
		Oct. 1 Balance.....	\$ 3,422.90	

Common School Fund.

1903	Dr.	1903	Cr.	
	Disbursements..	\$ 58,636.89	Jan. 1 Balance.....	\$ 14,986.12
Dec. 31	Balance.....	20,663.78	Apportionments..	64,314.55
		<u> </u>	<u> </u>	
		\$ 79,300.67	\$ 79,300.67	

1904	Dr.	1904	Cr.	
	Disbursements..	\$ 77,762.10	Jan. 1 Balance.....	\$ 20,663.78
Sept. 30	Balance.....	27,194.82	Apportionments..	84,293.14
		<u> </u>	<u> </u>	
		\$104,956.92	\$104,956.92	
		<u> </u>	<u> </u>	
		Oct. 1 Balance.....	\$ 27,194.82	

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

University Dormitory Building Fund.

1903	Dr.	1903	Cr.	
	Disbursements..	\$ 37,425.18	Jan. 1 Balance.....	\$ 27,552.53
	Tran. U.E. fd..	113,678.18	Apportionments..	123,550.83
		<u> </u>	<u> </u>	
		\$151,103.36	\$151,103.36	

University Endowment Fund.

1903	Dr.	1903	Cr.	
	Disbursements..	\$ 99,188.25	Tran. U. D. B. fd..	\$113,678.18
Dec. 31	Balance.....	22,089.86	Tran. L. Sale fd..	6,677.93
		<u> </u>	Apportionments..	922.00
		<u> </u>	<u> </u>	
		\$121,278.11	\$121,278.11	

1904	Dr.	1904	Cr.	
	Disbursements..	\$ 94,129.73	Jan. 1 Balance.....	\$ 22,089.86
Sept. 30	Balance.....	2,722.38	Apportionments..	74,762.25
		<u> </u>	<u> </u>	
		\$ 96,852.11	\$ 96,852.11	
		<u> </u>	<u> </u>	
		Oct. 1 Balance.....	\$ 2,722.38	

University Fund.

1903	Dr.	1903	Cr.	
Dec. 31	Balance.....	\$ 576.69	Apportionments..	\$ 576.69
		<u> </u>	<u> </u>	
		\$ 576.69	\$ 576.69	

1904	Dr.	1904	Cr.	
	Balance.....	\$ 9,454.07	Jan. 1 Balance.....	\$ 576.69
		<u> </u>	Apportionments..	\$ 8,877.38
		<u> </u>	<u> </u>	
		\$ 9,454.07	\$ 9,454.07	
		<u> </u>	<u> </u>	
		Oct. 1 Balance.....	\$ 9,454.07	

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

Normal School Sinking Fund.

	Dr.	1903	Cr.
1903	Disbursements.	\$ 96,475.29	Jan. 1 Balance.....\$ 92,785.44
	Tr. to N. S. E. fd.	189,141.25	Apportionments. 192,831.10
		<u> </u>	<u> </u>
		\$285,616.54	\$285,616.54
		<u> </u>	<u> </u>

Normal School Endowment Fund.

	Dr.	1903	Cr.
1903	Disbursements.	\$187,747.30	Apportionments. \$230,363.39
	Dec. 31 Balance.....	42,616.09	
		<u> </u>	<u> </u>
		\$230,363.39	\$230,363.39
		<u> </u>	<u> </u>
1904	Disbursements.	\$170,789.43	1904
Sept. 30	Balance.....	93.02	Jan. 1 Balance.....\$ 42,616.09
		<u> </u>	Apportionments. 128,266.36
		\$170,882.45	
		<u> </u>	<u> </u>
		\$170,882.45	
		<u> </u>	<u> </u>
		Oct. 1 Balance.....\$ 93.02	
		<u> </u>	<u> </u>

Normal School Fund.

	Dr.	1903	Cr.
1903	Dec. 31 Balance.....	\$ 1,548.47	Apportionments...\$ 1,548.47
		<u> </u>	<u> </u>
		\$ 1,548.47	\$ 1,548.47
		<u> </u>	<u> </u>
1904	Sept. 30 Balance.....	\$ 9,397.42	1904
		<u> </u>	Jan. 1 Balance.....\$ 1,548.47
		\$ 9,397.42	Apportionments... 7,848.95
		<u> </u>	<u> </u>
		\$ 9,397.42	\$ 9,397.42
		<u> </u>	<u> </u>
		Oct. 1 Balance.....\$ 9,397.42	
		<u> </u>	<u> </u>

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

Agricultural College Endowment Fund.

	Dr.	1903	Cr.
1903	Dec. 31 Balance.....	\$ 80.00	Apportionments..\$ 80.00
		<u> </u>	<u> </u>
		\$ 80.00	\$ 80.00
		<u> </u>	<u> </u>
1904	Sept. 30 Balance.....	\$ 80.00	1904
		<u> </u>	Jan. 1 Balance.....\$ 80.00
		\$ 80.00	\$ 80.00
		<u> </u>	<u> </u>
		Oct. 1 Balance.....\$ 80.00	
		<u> </u>	<u> </u>

Agricultural College Fund.

	Dr.	1903	Cr.
1903	Dec. 31 Balance.....	\$ 21.72	Apportionments..\$ 21.72
		<u> </u>	<u> </u>
		\$ 21.72	\$ 21.72
		<u> </u>	<u> </u>
1904	Sept. 30 Balance.....	\$ 32.72	1904
		<u> </u>	Jan. 1 Balance.....\$ 21.72
		\$ 32.72	Aptmts., rtl of ld.\$ 11.00
		<u> </u>	<u> </u>
		Oct. 1 Balance.....\$ 32.72	
		<u> </u>	<u> </u>

School of Science Building Fund.

	Dr.	1903	Cr.
1903	Disbursements.	\$ 21,772.75	Jan. 1 Balance.....\$ 22,483.44
	Tr. S. S. E. fd...	79,867.64	Apportionments. 79,156.95
		<u> </u>	<u> </u>
		\$101,640.39	\$101,640.39
		<u> </u>	<u> </u>

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

School of Science Endowment Fund.

	Dr.	1903	Cr.	1903	Dr.	1903	Cr.
	Disbursements..	\$54,838.26		Tran. S. S. B. fd..	\$79,867.64		
Dec. 31	Balance.....	25,420.60		Tr. frm. S. S. fd.	192.22		
				Apportionments..	199.00		
		<u>\$80,258.86</u>			<u>\$80,258.86</u>		
1904							
	Disbursements..	\$50,292.07		1904			
Sept. 30	Balance.....	30,098.85		Jan. 1 Balance.....	\$25,420.60		
		<u>\$80,390.92</u>		Apportionments...	54,970.32		
					<u>\$80,390.92</u>		
				Oct. 1 Balance.....	\$30,098.85		

School of Science Fund.

	Dr.	1903	Cr.	1903	Dr.	1903	Cr.
				Apportionments..	\$ 81.34		
Dec. 31	Balance.....	\$ 81.34					
		<u>\$ 81.34</u>					
1904							
				1904			
Sept. 30	Balance.....	\$ 1,045.84		Jan. 1 Balance.....	\$ 81.34		
		<u>\$ 1,045.84</u>		Apportionments..	\$ 964.50		
					<u>\$ 1,045.84</u>		
				Oct. 1 Balance.....	\$ 1,045.84		

Academy of Idaho Sinking Fund.

	Dr.	1903	Cr.	1903	Dr.	1903	Cr.
	Disbursements..	\$ 63,069.20		Jan. 1 Balance.....	\$ 91,082.94		
	Tr. S H L E fd..	25,026.52		Apportionments.	122,145.38		
	Tr. to A of I fd..	40,042.43			<u>\$213,228.32</u>		
	Tr. to R S E fd..	40,042.43					
	Tr. to C. I E. fd..	45,047.74					
		<u>\$213,228.32</u>					

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

Academy of Idaho Endowment Fund.

	Dr.	1903	Cr.	1903	Dr.	1903	Cr.
	Disbursements..	\$38,000.00		Apportionments..	\$40,042.43		
Dec. 31	Balance.....	2,042.43			<u>\$40,042.43</u>		
		<u>\$40,042.43</u>					
1904				1904			
				Disbursements..	\$ 1,200.00		
Sept. 30	Balance.....	842.43		Jan. 1 Balance.....	\$ 2,042.43		
		<u>\$ 2,042.43</u>					
				Oct. 1 Balance.....	\$ 842.43		

Academy of Idaho Fund.

	Dr.	1904	Cr.	1904	Dr.	1904	Cr.
				Sept. 30 Balance.....	\$ 1,448.15		
					<u>\$ 1,448.15</u>		

Reform School Endowment Fund.

	Dr.	1903	Cr.	1903	Dr.	1903	Cr.
	Disbursements..	\$21,000.00		Apportionments..	\$40,042.43		
Dec. 31	Balance.....	19,042.43			<u>\$40,042.43</u>		
		<u>\$40,042.43</u>					
1904				1904			
				Disbursements..	\$19,000.00		
Sept. 30	Balance.....	42.43		Jan. 1 Balance.....	\$19,042.43		
		<u>\$19,042.43</u>					
				Oct. 1 Balance.....	\$ 42.43		

Abstract of Accounts with "Funds"—Continued

Reform School Fund.

1903	Dr.	1903	Cr.
Dec. 31 Balance.....	\$ 60.00	Apportionments..	\$ 60.00
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ 60.00

Asylum Land Fund

1903	Dr.	1903	Cr.
Misc. transfer...\$	106.99	Jan. 1 Balance.....	\$25,780.1
Tr. Ins. A. E. fd..	26,106.81	Apportionments...	433.6
	<hr/>		
	\$26,213.80		\$26,213.80

Insane Asylum Endowment Fund

1903	Dr.	1903	Cr.
	Disbursements..	\$10,500.00	
Dec. 31	Balance.....	<u>16,306.81</u>	
	<u><u>\$26,806.81</u></u>		<u><u>\$26,806.81</u></u>

1904		1904
	Disbursements..	\$16,369.25
Sept. 30	Balance.....	605.56
		\$16,974.81
		\$16,974.81
		Oct. 1 Balance.....\$ 605.56

Abstract of Accounts with "Funds"—Continued.

Insane Asylum Fund.

1903	Dr.	1903	Cr.
Dec. 31 Balance.....	\$ 71.28	Apportionments...	\$ 71.28
	<hr/>	<hr/>	<hr/>
	\$ 71.28	\$ 71.28	<hr/>

1904	1904
Sept. 30 Balance.....\$ 940.83	Jan. 1 Balance.....\$ 71.28
	Apportionments... 869.55
<hr/> \$ 940.83	<hr/> \$ 940.83
	Oct. 1 Balance.....\$ 940.83

Penitentiary Land Fund.

1903	Dr.	1903	Cr.
	Tran. to P E fd..	\$34,467.99	Jan. 1 Balance.....
		<hr/>	\$28,347.31
		\$34,467.99	Apportionments... 6,120.68

Penitentiary Endowment Fund.

1903	Dr.	1903	Cr.
Dec. 31 Balance.....	\$34,467.99	Tr. frm. P. L. fd..	\$34,467.99
	<hr/>	<hr/>	<hr/>
	\$34,467.99	<hr/>	\$34,467.99

1904	1904
Disbursements..	\$33,508.90
Sept. 30 Balance.....	959.09
	<hr/> <u>\$34,467.99</u>
	<hr/> <u>\$34,467.99</u>
Oct. 1 Balance.....	\$ 959.09

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

Penitentiary Fund.

	Dr.	1904	Cr.
1904		Apportionments...\$	20.00
Sept 30 Balance.....	\$ 20.00		
	<u> </u>		<u> </u>
	\$ 20.00		\$ 20.00
	<u> </u>		<u> </u>
Oct. 1 Balance.....	\$ 20.00		

Soldiers' Home Land Endowment Fund.

	Dr.	1903	Cr.
1903		Disbursements...\$25,000.00	Apportionments...\$25,026.52
Dec. 31 Balance.....		26.52	
	<u> </u>		<u> </u>
	\$ 25,026.52		\$ 25,026.52
	<u> </u>		<u> </u>
1904		1904	
Sept. 30 Balance.....	\$ 26.52	Jan. 1 Balance.....	\$ 26.52
	<u> </u>		<u> </u>
	\$ 26.52		\$ 26.52
	<u> </u>		<u> </u>
Oct. 1 Balance.....	\$ 26.52		

Soldiers' Home Fund.

	Dr.	1903	Cr.
1903		Apportionments...\$	166.50
Dec. 31 Balance.....	\$ 166.50		
	<u> </u>		<u> </u>
	\$ 166.50		\$ 166.50
	<u> </u>		<u> </u>
1904		1904	
Sept. 30 Balance.....	\$ 666.50	Jan. 1 Balance.....	\$ 166.50
	<u> </u>		<u> </u>
	\$ 666.50	Apportionments...	500.00
	<u> </u>		<u> </u>
Oct. 1 Balance.....	\$ 666.50		\$ 666.50

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

Public Building Land Fund.

	Dr.	1903	Cr.
1903		Disbursements...\$15,000.00	Jan. 1 Balance.....\$23,771.74
Tr. to P B E fd....	49,509.99		Apportionments... 40,738.25
	<u> </u>		<u> </u>
	\$ 64,509.99		\$ 64,509.99
	<u> </u>		<u> </u>

Public Building Endowment Fund.

	Dr.	1903	Cr.
1903		Balance.....\$ 49,509.99	Jan. 1 Tr. frm. P B L fd.\$ 49,509.99
Dec. 31 Balance.....		<u> </u>	<u> </u>
	\$ 49,509.99		\$ 49,509.99
	<u> </u>		<u> </u>
1904		1904	
Sept. 30 Balance.....		Disbursements...\$106,787.31	Jan. 1 Balance.....\$ 49,509.99
		182.74	Apportionments. 57,460.06
		<u> </u>	<u> </u>
	\$ 106,970.05		\$ 106,970.05
	<u> </u>		<u> </u>
Oct. 1 Balance.....			\$ 182.74

Public Building Fund.

	Dr.	1904	Cr.
1904		Balance.....\$ 1,327.85	Apportionments...\$ 1,327.85
Sept. 30 Balance.....		<u> </u>	<u> </u>
	\$ 1,327.85		\$ 1,327.85
	<u> </u>		<u> </u>
Oct. 1 Balance.....			\$ 1,327.85

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

Charitable Institutions Endowment Fund.

	Dr.	1903	Cr.
Disbursements..	\$43,106.70		Apportionments... \$45,367.74
Dec. 31 Balance.....	2,261.04		
	<u><u>\$45,367.74</u></u>		<u><u>\$45,367.74</u></u>

	Dr.	1904	Cr.
Disbursements..	\$25,200.00		Jan. 1 Balance..... \$ 2,261.04
Sept. 30 Balance.....	5,079.74		Apportionments... 28,018.70
	<u><u>\$30,279.74</u></u>		<u><u>\$30,279.74</u></u>
		Oct. 1 Balance.....	\$ 5,079.74

Charitable Institutions Fund.

	Dr.	1903	Cr.
Dec. 31 Balance.....	\$ 87.09		Apportionments... \$ 87.09
	<u><u>\$ 87.09</u></u>		<u><u>\$ 87.09</u></u>
		1904	
Sept. 30 Balance.....	\$ 1,764.50		Jan. 1 Balance..... \$ 87.09
	<u><u>\$ 1,764.50</u></u>		Apportionments... 1,677.41
		<u><u>\$ 1,764.50</u></u>	
		Oct. 1 Balance.....	\$ 1,764.50

Carey Act Trust Fund.

	Dr.	1903	Cr.
Disbursements..	\$ 240.50		Jan. 1 Balance..... \$ 4.00
Dec. 31 Balance.....	931.85		Apportionments... 1,168.85
	<u><u>\$ 1,172.35</u></u>		<u><u>\$ 1,172.35</u></u>
		1904	
Sept. 30 Balance.....	\$ 1,125.52		Jan. 1 Balance..... \$ 931.85
	<u><u>\$ 4,038.06</u></u>		Apportionments... 3,106.21
		<u><u>\$ 4,038.06</u></u>	
		Oct. 1 Balance.....	\$ 2,912.54

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

Soldiers' Home Insurance and Rebuilding Fund.

	Dr.	1903	Cr.
Dec. 31 Balance.....	\$ 1,466.00		Jan. 1 Balance..... \$ 1,466.00
	<u><u>\$ 1,466.00</u></u>		<u><u>\$ 1,466.00</u></u>

	Dr.	1904	Cr.
Dsbrs. (wt., 1902)	\$ 1,466.00		Jan. 1 Balance..... \$ 1,466.00
	<u><u>\$ 1,466.00</u></u>		<u><u>\$ 1,466.00</u></u>

Lewiston State Normal School Library Fund.

	Dr.	1903	Cr.
Disbursements..	\$ 80.90		Apportionments... \$ 471.25
Dec. 31 Balance.....	390.85		
	<u><u>\$ 471.25</u></u>		<u><u>\$ 471.25</u></u>
		1904	
Sept. 30 Balance.....	\$ 747.70		Jan. 1 Balance..... \$ 390.35
	5.15		Apportionments... 362.50
	<u><u>\$ 752.85</u></u>		<u><u>\$ 752.85</u></u>
		Oct. 1 Balance.....	\$ 5.15

Insane Fund.

	Dr.	1903	Cr.
Dec. 31 Balance.....	\$ 904.78		Jan. 1 Balance..... \$ 904.78
	<u><u>\$ 904.78</u></u>		<u><u>\$ 904.78</u></u>
		1904	
Sept. 30 Balance.....	\$ 904.78		Jan. 1 Balance..... \$ 904.78
	<u><u>\$ 904.78</u></u>		<u><u>\$ 904.78</u></u>
		Oct. 1 Balance.....	\$ 904.78

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

Insane Asylum Improvement Fund.

	Dr.		Cr.
1903 Dec. 31 Balance.....	\$ 62.81	1903 Jan. 1 Balance.....	\$ 62.81
	<u> </u>		<u> </u>
	\$ 62.81		\$ 62.81
	<u> </u>		<u> </u>
1904 Sept. 30 Balance.....	\$ 62.81	1904 Jan. 1 Balance.....	\$ 62.81
	<u> </u>		<u> </u>
	\$ 62.81		\$ 62.81
	<u> </u>		<u> </u>
	Oct. 1 Balance.....	\$ 62.81	

Academy of Idaho Deficiency Fund.

	Dr.		Cr.
1903 Disbursements..	\$ 6,554.56	1903 Apportionments...	\$ 6,554.56
	<u> </u>		<u> </u>
	\$ 6,554.56		\$ 6,554.56
	<u> </u>		<u> </u>

Idaho Industrial Reform School Fund (Bond).

	Dr.		Cr.
1903 Disbursements..	\$ 8,802.65	1903 Apportionments...	\$15,000.00
Dec. 31 Balance.....	6,197.35		
	<u> </u>		
	\$15,000.00		\$15,000.00
	<u> </u>		<u> </u>
1904 Disbursements..	\$25,993.60	1904 Jan. 1 Balance.....	\$ 6,197.35
Sept. 30 Balance.....	203.75	Apportionments...	20,000.00
	<u> </u>		<u> </u>
	\$26,197.35		\$26,197.35
	<u> </u>		<u> </u>
	Oct. 1 Balance.....	\$ 203.75	

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

University Improvement Fund.

	Dr.		Cr.
1903 Disbursements..	\$ 5,000.00	1903 Apportionments...	\$10,000.00
Dec. 31 Balance.....	5,000.00		
	<u> </u>		
	\$10,000.00		\$10,000.00
1904 Disbursements..	\$25,000.00	1904 Jan. 1 Balance.....	\$ 5,000.00
	<u> </u>	Apportionments...	20,000.00
	\$25,000.00		\$25,000.00
	<u> </u>		<u> </u>

Lewiston Normal School Fund.

	Dr.		Cr.
1903 Disbursements..	\$ 374.63	1903 Jan. 1 Balance.....	\$ 557.27
Dec. 31 Balance.....	607.44	Tr. by A. F. G. fd..	424.80
	<u> </u>		
	\$ 982.07		\$ 982.07
1904 Sept. 30 Balance.....	\$ 607.44	1904 Jan. 1 Balance.....	\$ 607.44
	<u> </u>		<u> </u>
	\$ 607.44		\$ 607.44
	<u> </u>		<u> </u>
	Oct. 1 Balance.....	\$ 607.44	

Albion Normal School Improvement Fund.

	Dr.		Cr.
1903 Disbursements..	\$ 6,065.91	1903 Apportionments...	\$12,689.00
Dec. 31 Balance.....	6,623.09		
	<u> </u>		
	\$12,689.00		\$12,689.00
1904 Disbursements..	\$ 4,301.55	1904 Jan. 1 Balance.....	\$ 6,623.09
Sept. 30 Balance.....	2,321.54		
	<u> </u>		
	\$ 6,623.09		\$ 6,623.09
	<u> </u>		<u> </u>
	Oct. 1 Balance.....	\$ 2,321.54	

Abstract of Accounts with "Funds"—Continued.

Academy of Idaho Improvement Fund

1903	Dr.	1903	Cr.
	Disbursements..	\$30,612.54	Apportionments...\$31,325.00
Dec. 31	Balance.....	712.46	
		<hr/> <hr/>	
	\$31,325.00	<hr/> <hr/>	\$31,325.00
<hr/>			
1904		1904	
	Disbursements..	\$ 712.46	Jan. 1 Balance.....\$ 712.46
		<hr/>	<hr/>
	\$ 712.46	<hr/>	\$ 712.46

Penitentiary Improvement Fund.

1903	Dr.	1903	Cr.
Disbursements..	\$ 35.35	Jan. 1 Balance.....	\$ 966.82
Dec. 31 Balance.....	931.47		
	<hr/>		<hr/>
	\$ 966.82		\$ 966.82
	<hr/>		<hr/>

1904	Dr.	1904	Cr.
Disbursements..	\$ 1,902.39	Jan. 1 Balance.....	\$ 931.47
Sept. 30 Balance.....	29.08	Apportionments...\$ 1,000.00	
	<hr/>		
	\$ 1,931.47		\$ 1,931.47
	<hr/>		<hr/>

Supreme Court Building and Library Fund.

1903	Dr.	1903	Cr.
Dec. 31 Balance.....	\$15,000.00	Apportionments...\$15,000.00	
	<u><u>\$15,000.00</u></u>		<u><u>\$15,000.00</u></u>
 1904			
Disbursements..\$13,574.69			
Sept. 30 Balance..... 1,425.31			
	<u><u>\$15,000.00</u></u>		<u><u>\$15,000.00</u></u>
 1904			
Jan. 1 Balance.....\$15,000.00			
Oct. 1 Balance..... \$ 1,425.31			

A bstract of Accounts with "Funds"—Continued.

Bond Deficiency Fund, 1903 (Bond).

	Dr.		Cr.
1903		1903	
Disbursements..	\$90,244.71	Apportionments..	\$93,000.00
Dec. 31 Balance.....	2,755.29		
	\$93,000.00		\$93,000.00
1904		1904	
Disbursements..	\$ 553.52	Jan. 1 Balance.....	\$ 2,755.29
Sept. 30 Balance.....	2,201.77		
	\$ 2,755.29		\$ 2,755.29
Oct. 1 Balance.....	\$ 2,201.77		

Weiser Bridge Fund.

1903	Dr.	1903	Cr.
Dec. 31 Balance.....	\$16,595.00	Apportionments...	<u>\$16,595.00</u>
	<u>\$16,595.00</u>		<u>\$16,595.00</u>
1904		1904	
Sept. 30 Balance.....	\$16,595.00	Jan. 1 Balance.....	<u>\$16,595.00</u>
	<u>\$16,595.00</u>		<u>\$16,595.00</u>
Oct. 1 Balance.....	<u>\$16,595.00</u>		

St. Louis and Lewis and Clark Exposition Fund

1903	Dr.	1903	Cr.	
	Disbursements..	\$ 3,973.96	Apportionments..	\$15,000.00
Dec. 31	Balance.....	<u>11,026.02</u>		
		<u>\$15,000.00</u>		
		<u><u>\$15,000.00</u></u>		
1904	Disbursements..	\$15,274.73	1904	
		<u>15,274.73</u>	Jan. 1 Balance.....	<u>\$11,026.02</u>
		<u><u>15,274.73</u></u>	Apportionments...	4,248.71
		<u><u>\$15,274.73</u></u>		

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds" -Continued.

Long Valley and Roosevelt Wagon Road Fund.

1903	Dr.	1903	Cr.
Dec. 31 Balance.....	\$20,000.00	Apportionments...	\$20,000.00
	<u>\$20,000.00</u>		<u>\$20,000.00</u>
1904		1904	
Tran. to gen. fd..	\$20,000.00	Jan. 1 Balance.....	\$20,000.00
	<u>\$20,000.00</u>		<u>\$20,000.00</u>

Supreme Court Decisions Fund.

1903	Dr.	1903	Cr.
Dec. 31 Balance.....	\$ 7,500.00	Apportionments...	\$ 7,500.00
	<u>\$ 7,500.00</u>		<u>\$ 7,500.00</u>
1904		1904	
Tran to gen. fd...	\$ 7,500.00	Jan. 1 Balance.....	\$ 7,500.00
	<u>\$ 7,500.00</u>		<u>\$ 7,500.00</u>

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

(October 1, 1904, to January 1, 1905.)

General Fund.

1904.	Disbursements.	\$ 2,810.00	Oct. 1 Balance.....	\$ 5,152.30
Dec. 31	Balance.....	13,548.82	Apportionments.	10,706.52
		<u>\$ 15,858.82</u>		<u>\$ 15,858.82</u>
1905.				
Jan. 1	Balance.....	\$ 13,548.82		

Wagon Road Fund, Act 1889.

1904.	Oct. 1	Balance.....	\$ 289.08	
Dec. 31	Balance.....	\$ 350.95	Apportionments.	61.87
		<u>\$ 350.95</u>		<u>\$ 350.95</u>
1905.				
Jan. 1	Balance.....	\$ 350.95		

Wagon Road Fund, Act 1893.

1904.	Oct. 1	Balance.....	\$ 17,276.15	
Dec. 31	Balance.....	\$ 17,693.83	Apportionments.	417.68
		<u>\$ 17,693.83</u>		<u>\$ 17,693.83</u>
1905.				
Jan. 1	Balance.....	\$ 17,693.83		

Industrial Reform School Bond, Sinking Fund.

1904.	Oct. 1	Balance.....	\$ 2,287.10	
Dec. 31	Disbursements.	\$ 500.00	Apportionments.	50.09
	Balance.....	1,837.19		
		<u>\$ 2,337.19</u>		<u>\$ 2,337.19</u>
1905.				
Jan. 1	Balance.....	\$ 1,837.19		

Deficiency Bond Fund, 1903.

1904.	Oct. 1	Balance.....	\$ 3,937.48	
Dec. 31	Disbursements.	\$ 1,860.00	Apportionments.	81.29
	Balance.....	2,158.77		
		<u>\$ 4,018.77</u>		<u>\$ 4,018.77</u>
1905.				
Jan. 1	Balance.....	\$ 2,158.77		

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

University Building Fund.

1904.		1904.	
Dec. 31	Balance.....\$ 12.38	Oct. 1	Balance.....\$ 9.61
		Apportionments.	2.77
	\$ 12.38		\$ 12.38
1905.		1905.	
		Jan. 1	Balance.....\$ 12.38

State Improvement Fund.

1904.		1904.	
Dec. 31	Balance.....\$ 31,367.61	Oct. 1	Balance.....\$ 30,341.36
		Apportionments.	1,026.25
\$ 31,367.61			\$ 31,367.61
1905.		1905.	
		Jan. 1	Balance.....\$ 31,367.61

Bond Deficiency Fund, 1901.

1904.		1904.	
Dec. 31	Disbursements.\$ 2,165.05	Oct. 1	Balance.....\$ 10,679.72
	Balance..... 8,925.17	Apportionments.	410.50
\$ 11,090.22			\$ 11,090.22
1905.		1905.	
		Jan. 1	Balance.....\$ 8,925.17

Library Fund.

1904.		1904.	
Dec. 31	Disbursements.\$ 1,042.52	Oct. 1	Balance.....\$ 2,170.39
	Balance..... 2,547.77	Apportionments.	1,420.00
\$ 3,590.29			\$ 3,590.29
1905.		1905.	
		Jan. 1	Balance.....\$ 2,547.77

Lewiston State Law Library Fund.

1904.		1904.	
Dec. 31	Disbursements.\$ 822.50	Oct. 1	Balance.....\$ 905.00
	Balance..... 477.50	Apportionments.	395.00
\$ 1,300.00			\$ 1,300.00
1905.		1905.	
		Jan. 1	Balance.....\$ 477.50

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

Soldiers' Home Endowment Fund

1904.		1904.	
Dec. 31	Disbursements.\$ 1,652.85	Oct. 1	Balance.....\$ 96.06
	Balance..... 493.21		
\$ 2,146.06			\$ 2,146.06
1905.		1905.	
		Jan. 1	Balance.....\$ 493.21

Game Fund.

1904.		1904.	
Dec. 31	Disbursements.\$ 3,016.90	Oct. 1	Balance.....\$ 6,569.07
	Balance..... 6,965.17		
\$ 9,982.07			\$ 9,982.07
1905.		1905.	
		Jan. 1	Balance.....\$ 6,965.17

General School Fund.

1904.		1904.	
Dec. 31	Disbursements.\$ 33,736.06	Oct. 1	Balance.....\$ 3,422.90
	Balance..... 12,886.06		
\$ 46,622.12			\$ 46,622.12
1905.		1905.	
		Jan. 1	Balance.....\$ 12,886.06

Common School Fund.

1904.		1904.	
Dec. 31	Disbursements.\$ 8,473.45	Oct. 1	Balance.....\$ 27,194.82
	Balance..... 26,209.00		
\$ 34,682.45			\$ 34,682.45
1905.		1905.	
		Jan. 1	Balance.....\$ 26,209.00

University Endowment Fund.

1904.		1904.	
Dec. 31	Disbursements.\$ 2,200.00	Oct. 1	Balance.....\$ 2,722.38
	Balance..... 2,076.38		
\$ 4,276.38			\$ 4,276.38
1905.		1905.	
		Jan. 1	Balance.....\$ 2,076.38

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

University Fund.

1904.		1904.	
Dec. 31	Balance.....\$ 10,014.19	Oct. 1	Balance\$ 9,454.07
			Apportionments.. 560.12
	<u>\$ 10,014.19</u>		<u>\$ 10,014.19</u>
1905.			
	Jan. 1 Balance.....\$ 10,014.19		

Normal School Endowment Fund.

1904.		1904.	
Dec. 31	Balance.....\$ 954.02	Oct. 1	Balance.....\$ 93.02
			Apportionments.. 861.00
	<u>\$ 954.02</u>		<u>\$ 954.02</u>
1905.			
	Jan. 1 Balance.....\$ 954.02		

Normal School Fund.

1904.		1904.	
Dec. 31	Balance.....\$ 10,250.51	Oct. 1	Balance.....\$ 9,397.42
			Apportionments.. 853.09
	<u>\$ 10,250.51</u>		<u>\$ 10,250.51</u>
1905.			
	Jan. 1 Balance.....\$ 10,250.51		

Agricultural College Endowment Fund.

1904.		1904.	
Dec. 31	Balance.....\$ 303.00	Oct. 1	Balance.....\$ 80.00
			Apportionments.. 223.00
	<u>\$ 303.00</u>		<u>\$ 303.00</u>
1905.			
	Jan. 1 Balance.....\$ 303.00		

Agricultural College Fund.

1904.		1904.	
Dec. 31	Balance.....\$ 45.96	Oct. 1	Balance.....\$ 32.73
			Apportionments.. 13.24
	<u>\$ 45.96</u>		<u>\$ 45.96</u>
1905.			
	Jan. 1 Balance.....\$ 45.96		

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

School of Science Endowment Fund.

1904.		1904.	
		Disbursements.\$ 30,000.00	
Dec. 31	Balance.....	98.85	
		<u>\$ 30,098.85</u>	
1905.			
	Jan. 1 Balance.....\$ 98.85		

School of Science Fund.

1904.		1904.	
Dec. 31	Balance.....\$ 1,367.10	Oct. 1	Balance.....\$ 1,045.84
			Apportionments.. 321.26
	<u>\$ 1,367.10</u>		<u>\$ 1,367.10</u>
1905.			
	Jan. 1 Balance.....\$ 1,367.10		

Academy of Idaho Endowment Fund.

1904.		1904.	
		Disbursements.\$ 800.00	
Dec. 31	Balance.....	42.43	
		<u>\$ 842.43</u>	
1905.			
	Jan. 1 Balance.....\$ 42.43		

Academy of Idaho Fund.

1904.		1904.	
Dec. 31	Balance.....	1,447.50	
		.65	
		<u>\$ 1,448.15</u>	
1905.			
	Jan. 1 Balance.....\$.65		

Reform School Endowment Fund.

No change since Oct. 1, 1904.

1905.
Jan. 1 Balance.....\$ 42.43

Reform School Fund.

1904.		1904.	
Dec. 31	Balance.....\$ 894.17	Oct. 1	Balance.....\$ 424.17
			Apportionments.. 470.00
	<u>\$ 894.17</u>		<u>\$ 894.17</u>
1905.			
	Jan. 1 Balance.....\$ 894.17		

Abstract of Accounts with "Funds"—Continued.

Insane Asylum Endowment Fund.

1904.		1904.	
Dec. 31	Disbursements.\$ 500.00	Oct. 1 Balance.....\$ 605.56	
Balance.....	105.56		
	<u>\$ 605.56</u>	<u>\$ 605.56</u>	

1905.

Jan. 1 Balance.....\$ 105.56

Insane Asylum Fund.

1904.		1904.	
Dec. 31	Balance.....\$ 965.83	Oct. 1 Balance.....\$ 940.83	
		Apportionments.. 25.00	
	<u>\$ 965.83</u>	<u>\$ 965.83</u>	

1905.

Jan. 1 Balance.....\$ 965.83

Penitentiary Endowment Fund.

1904.		1904.	
Dec. 31	Disbursements.\$ 3,000.00	Oct. 1 Balance.....\$ 959.09	
Balance.....	2,267.99	Apportionments.. 4,308.90	
	<u>\$ 5,267.99</u>	<u>\$ 5,267.99</u>	

1905.

Jan. 1 Balance.....\$ 2,267.99

Penitentiary Fund.

1905.		1905.	
No change since Oct. 1, 1904.		Jan. 1 Balance.....\$ 20.00	

Soldiers' Home Land Endowment Fund.

1905.		1905.	
No change since Oct. 1, 1904.		Jan. 1 Balance.....\$ 26.52	

Soldiers' Home Fund.

1904.		1904.	
Dec. 31	Disbursements.\$ 811.12	Oct. 1 Balance.....\$ 666.50	
Balance.....	355.38	Apportionments.. 500.00	
	<u>\$ 1,166.50</u>	<u>\$ 1,166.50</u>	

1905.

Jan. 1 Balance.....\$ 355.38

Public Buildings Endowment Fund.

1904.		1904.	
Dec. 31	Balance.....\$ 1,146.10	Oct. 1 Balance.....\$ 182.74	
		Apportionments.. 963.36	
	<u>\$ 1,146.10</u>	<u>\$ 1,146.10</u>	

1905.

Jan. 1 Balance.....\$ 1,146.10

Abstract of Accounts with "Funds"—Continued.

Public Buildings Fund.

1904.		1904.	
Dec. 31	Balance.....\$ 1,385.64	Oct. 1 Balance.....\$ 1,327.85	
		Apportionments.. 57.79	
	<u>\$ 1,385.64</u>	<u>\$ 1,385.64</u>	

1905.

Jan. 1 Balance.....\$ 1,385.64

Charitable Institutions Endowment Fund.

1904.		1904.	
Dec. 31	Disbursements.\$ 5,500.00	Oct. 1 Balance.....\$ 5,079.74	
Balance.....	513.74	Apportionments.. 934.00	
	<u>\$ 6,013.74</u>	<u>\$ 6,013.74</u>	

1905.

Jan. 1 Balance.....\$ 513.74

Charitable Institutions Fund.

1904.		1904.	
Dec. 31	Balance.....\$ 2,156.80	Oct. 1 Balance.....\$ 1,764.50	
		Apportionments.. 392.30	
	<u>\$ 2,156.80</u>	<u>\$ 2,156.80</u>	

1905.

Jan. 1 Balance.....\$ 2,156.80

Carey Act Trust Fund.

1904.		1904.	
Dec. 31	Disbursements.\$ 688.90	Oct. 1 Balance.....\$ 2,912.54	
Balance.....	5,599.98	Apportionments.. 3,376.34	
	<u>\$ 6,288.88</u>	<u>\$ 6,288.88</u>	

1905.

Jan. 1 Balance.....\$ 5,599.98

Lewiston State Normal School Library Fund.

1904.		1904.	
Dec. 31	Disbursements.\$ 11.50	Oct. 1 Balance.....\$ 5.15	
Balance.....	43.65	Apportionments.. 50.00	
	<u>\$ 55.15</u>	<u>\$ 55.15</u>	

1905.

Jan. 1 Balance.....\$ 43.65

Insane Fund.

1904.		1904.	
No change since Oct. 1, 1904.		Jan. 1 Balance.....\$ 904.78	

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

Insane Asylum Improvement Fund.

No change since Oct. 1, 1904.	1905. Jan. 1 Balance.....\$ 62.81
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Idaho Industrial Reform School Fund (Bond).

1904.	1904. Disbursements.\$ 10,203.75 <hr/> \$ 10,203.75	Oct. 1 Balance.....\$ 203.75 Apportionments.. 10,000.00 <hr/> \$ 10,203.75
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University Improvement Fund, 1903.

1904.	1904. Disbursements.\$ 5,000.00 Dec. 31 Balance..... 5,000.00 <hr/> \$ 10,000.00	Apportionments.\$ 10,000.00 <hr/> \$ 10,000.00
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1905. Jan. 1 Balance.....\$ 5,000.00

Lewiston Normal School Fund.

No change since Oct. 1, 1904.	1905. Jan. 1 Balance.....\$ 607.44
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Albion Normal School Improvement Fund.

1904.	1904. Disbursements.\$ 1.65 Dec. 31 Balance..... 2,319.89 <hr/> \$ 2,321.54	Oct. 1 Balance.....\$ 2,321.54 <hr/> \$ 2,321.54
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1905. Jan. 1 Balance.....\$ 2,319.89

Penitentiary Improvement Fund.

1904.	1904. Disbursements.\$ 2,192.60 Dec. 31 Balance..... 836.48 <hr/> \$ 3,029.08	Oct. 1 Balance\$ 29.08 Apportionments.. 3,000.00 <hr/> \$ 3,029.08
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1905. Jan. 1 Balance.....\$ 836.48

Supreme Court Building and Library Fund.

1904.	1904. Disbursements.\$ 413.31 Dec. 31 Balance..... 1,012.00 <hr/> \$ 1,425.31	Oct. 1 Balance.....\$ 1,425.31 <hr/> \$ 1,425.31
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1905. Jan. 1 Balance.....\$ 1,012.00

REPORT OF STATE AUDITOR.

Abstract of Accounts with "Funds"—Continued.

Bond Deficiency Fund, 1903.

No change since Oct. 1, 1904.	1905. Jan. 1 Balance.....\$ 2,201.77
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Weiser Bridge Fund.

1904.	1904. Disbursements.\$ 16,595.00 <hr/> \$ 16,595.00	Oct. 1 Balance.....\$ 16,595.00 <hr/> \$ 16,595.00
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CASH ACCOUNT.

Abstract of the Account with the State Treasurer, 1903 and 1904.

1903.

Jan. 1, Balance.....\$	717,755.34
Apportionments...	400,386.59
	<hr/>
	\$1,118,141.93

1903.

Feb. 1, Balance.....\$	981,841.76
Apportionments...	109,350.86
	<hr/>
	\$1,091,192.62

1903.

March 1, Balance.....\$	964,320.02
Apportionments...	27,567.32
	<hr/>
	\$ 991,887.34

1903.

April 1, Balance.....\$	963,774.33
Apportionments...	40,425.55
	<hr/>
	\$1,004,199.88

1903.

May 1, Balance.....\$	946,346.25
Apportionments...	25,714.45
	<hr/>
	\$ 972,060.70

1903.

June 1, Balance.....\$	922,340.57
Apportionments...	9,004.80
	<hr/>
	\$ 931,345.37

1903.

July 1, Balance.....\$	889,899.47
Apportionments...	198,589.39
	<hr/>
	\$1,088,488.86

1903.

Aug. 1, Balance.....\$	853,024.32
Apportionments...	26,990.13
	<hr/>
	\$ 880,014.45

1903.

Sept. 1, Balance.....\$	635,951.99
Apportionments...	10,509.92
	<hr/>
	\$ 646,461.91

CASH ACCOUNT.

Cash Account—Continued.

1903.	Vouchers paid....\$	136,300.17	1903.	Vouchers paid....\$	107,439.44
	Apportionments...	981,841.76		Oct. 1, Balance.....\$	511,802.37
		<hr/>			<hr/>
		\$ 619,241.81			\$ 619,241.81
1903.	Vouchers paid....\$	126,872.60	1903.	Vouchers paid....\$	114,376.80
	Feb. 28, Balance.....\$	964,320.02		Nov. 1, Balance.....\$	453,213.07
	<hr/>	<hr/>			<hr/>
		\$ 1,091,192.62			\$ 567,589.87
1903.	Vouchers paid....\$	28,113.01	1903.	Vouchers paid....\$	97,616.25
	March 31, Balance.....\$	963,774.33		Dec. 1, Balance.....\$	388,948.32
	<hr/>	<hr/>			<hr/>
		\$ 991,887.34			\$ 486,564.57
1903.	Vouchers paid....\$	57,853.63	1904.	Vouchers paid....\$	124,059.18
	April 30, Balance.....\$	946,346.25		Jan. 31, Balance.....\$	533,157.69
	<hr/>	<hr/>			<hr/>
		\$ 1,004,199.88			\$ 657,216.87
1903.	Vouchers paid....\$	49,720.13	1904.	Vouchers paid....\$	281,601.36
	May 31, Balance.....\$	922,340.57		Feb. 29, Balance.....\$	501,572.10
	<hr/>	<hr/>			<hr/>
		\$ 972,060.70			\$ 783,173.46
1903.	Vouchers paid....\$	41,445.90	1904.	Vouchers paid....\$	143,753.97
	June 30, Balance.....\$	889,899.47		March 1, Balance.....\$	547,790.03
	<hr/>	<hr/>			<hr/>
		\$ 931,345.37			\$ 691,544.00
1903.	Vouchers paid....\$	235,464.54	1904.	Vouchers paid....\$	114,885.16
	July 31, Balance.....\$	853,024.32		April 1, Balance.....\$	492,098.24
	<hr/>	<hr/>			<hr/>
		\$ 1,088,488.86			\$ 606,983.40
1903.	Vouchers paid....\$	244,062.46	1904.	Vouchers paid....\$	63,264.04
	Aug. 31, Balance.....\$	635,951.99		May 1, Balance.....\$	459,142.18
	<hr/>	<hr/>			<hr/>
		\$ 880,014.45			\$ 522,406.22
1903.	Vouchers paid....\$	77,689.46	1904.	Vouchers paid....\$	88,283.03
	Sept. 30, Balance.....\$	568,772.45		June 1, Balance.....\$	381,415.79
	<hr/>	<hr/>			<hr/>
		\$ 646,461.91			\$ 469,698.82

Cash Account—Continued.

1904.	
July 1, Balance.....\$ 381,415.79	
Apportionments... 94,089.93	
	<u>\$ 475,505.72</u>
1904.	
Aug. 1, Balance.....\$ 295,246.76	
Apportionments... 48,288.37	
	<u>\$ 338,535.13</u>
1904.	
Sept. 1, Balance.....\$ 224,719.66	
Apportionments... 11,428.11	
	<u>\$ 236,147.77</u>
Oct. 1, Balance.....\$ 204,854.92	
October 1, 1904, to January 1, 1905.	
1904.	
Oct. 1, Balance.....\$ 204,854.92	
Apportionments... 33,472.97	
	<u>\$ 238,327.89</u>
1904.	
Nov. 1, Balance.....\$ 198,620.07	
Apportionments... 47,103.35	
	<u>\$ 245,723.42</u>
1904.	
Dec. 1, Balance.....\$ 209,717.81	
Apportionments... 27,708.90	
	<u>\$ 237,426.71</u>
1905.	
Jan. 1, Balance.....\$ 179,095.48	

LANDS.

Abstracts of Accounts with Sources from which Endowment Funds are Derived.

School Lands.

1903.		Dr.	Cr.
Cash, principal.	\$ 71,782.42		
Cash, interest.	35,446.70		
Cash, rental...	13,467.84		
Dec. 31 Balance.....			68.92
		<u>\$120,765.88</u>	
1904.			
Cash, principal.	\$ 47,537.20		
Cash, interest.	38,744.35		
Cash, rental...	18,439.55		
Sept. 30 Balance.....			1,014.82
		<u>\$105,735.92</u>	
1904.			
Jan. 1 Balance.....\$ 68.92			
Receipts	105,667.00		
Oct. 1 Balance.....\$ 1,014.82			

University Lands.

1903.		Dr.	Cr.
Cash, principal.	\$ 47,040.44		
Cash, interest.	2,131.58		
Cash, rental...	80.00		
Dec. 31 Balance.....			13,856.27
		<u>\$ 63,108.29</u>	
1904.			
Cash, principal.	\$ 10,015.00		
Cash, interest.	5,580.09		
Cash, rental...	276.06		
Dec. 31 Balance.....			13,194.51
		<u>\$ 29,065.66</u>	
1904.			
Jan. 1 Balance.....\$ 13,856.27			
Receipts	15,209.39		
Oct. 1 Balance.....\$ 13,194.51			

REPORT OF STATE AUDITOR.

Lands—Continued.

Normal School Lands.

	Dr.		Cr.
1903.		1903.	
Jan. 1 Balance.....	\$ 1,561.00	Receipts	\$ 26,481.75
Cash, principal.	25,933.75	Dec. 31 Balance.....	1,195.40
Cash, interest..	182.40		
	<u>\$ 27,677.15</u>		<u>\$ 27,677.15</u>
1904.		1904.	
Jan. 1 Balance.....	\$ 1,195.40	Receipts	\$ 1,114.60
Cash, principal.	120.00	Sept. 30 Balance.....	796.20
Cash, interest..	535.40		
Cash, rental...	60.00		
	<u>\$ 1,910.80</u>		<u>\$ 1,910.80</u>
Oct. 1 Balance.....	\$ 796.20		

Scientific School Lands.

	Dr.		Cr.
1903.		1903.	
Jan. 1 Balance.....	\$ 2,935.00	Receipts	\$ 44,910.80
Cash, principal.	45,231.80	Dec. 31 Balance.....	3,340.17
Cash, interest..	54.17		
Cash, rental....	30.00		
	<u>\$ 48,250.97</u>		<u>\$ 48,250.97</u>
1904.		1904.	
Jan. 1 Balance.....	\$ 3,340.17	Receipts	\$ 4,443.35
Cash, principal..	132.06	Sept. 30 Balance.....	3,160.27
Cash, interest..	115.39		
Cash, rental.....	16.00		
	<u>\$ 3,603.62</u>		<u>\$ 3,603.62</u>
Oct. 1 Balance.....	\$ 3,160.27		

Agricultural College Lands.

	Dr.		Cr.
1903.		1903.	
Cash, principal.\$	3,980.00	Jan. 1 Receipts.....	\$ 4,002.75
Cash, interest.	22.75		
	<u>\$ 4,002.75</u>		<u>\$ 4,002.75</u>
Sept. 30 Cash, rental..	\$ 11.00	1904.	
Balance.....	33.00	Receipts	\$ 44.00
	<u>\$ 44.00</u>		<u>\$ 44.00</u>
Oct. 1 Balance.....	\$ 33.00		

REPORT OF STATE AUDITOR.

Lands—Continued.

Insane Asylum Lands.

	Dr.		Cr.
1903.		1903.	
Jan. 1 Balance.....	\$ 21.60	Receipts	\$ 593.85
Cash, principal.	438.27		
Cash, rental...	72.00		
Dec. 31 Balance.....	61.98		
	<u>\$ 593.85</u>		<u>\$ 593.85</u>
1904.		1905.	
Cash, principal.\$	668.00	Jan. 1 Balance.....	\$ 61.98
Cash, interest.	322.52	Receipts	1,343.25
Cash, rental...	332.01		
Sept. 30 Balance.....	82.70		
	<u>\$ 1,405.23</u>		<u>\$ 1,405.23</u>
Oct. 1 Balance.....	\$ 82.70		

Penitentiary Lands.

	Dr.		Cr.
1903.		1903.	
Jan. 1 Balance.....	\$ 425.00	Receipts	\$ 6,182.50
Cash, principal.	6,182.50	Dec. 31 Balance.....	425.00
	<u>\$ 6,607.50</u>		<u>\$ 6,607.50</u>
1904.		1904.	
Jan. 1 Balance.....	\$ 425.00	Receipts	\$ 20.00
Cash, rental...	20.00	Sept. 30 Balance.....	425.00
	<u>\$ 445.00</u>		<u>\$ 445.00</u>
Oct. 1 Balance.....	\$ 425.00		

Public Buildings Lands.

	Dr.		Cr.
1903.		1903.	
Cash, principal.\$	39,972.41	Jan. 1 Balance.....	\$ 18,214.30
Dec. 31 Balance.....	1,544.89	Receipts	23,303.00
	<u>\$ 41,517.30</u>		<u>\$ 41,517.30</u>
1904.		1904.	
Cash, principal.\$	480.00	Jan. 1 Balance.....	\$ 1,544.89
Cash, interest..	151.20	Receipts	781.60
Sept. 30 Balance.....	1,695.29		
	<u>\$ 2,326.49</u>		<u>\$ 2,326.49</u>
Oct. 1 Balance.....	\$ 1,695.29		

REPORT OF STATE AUDITOR.

Lands—Continued.

Charitable Institutions' Lands.

	Dr.	1903.	Cr.
	Jan. 1	Receipts.....	\$ 18,673.70
Cash, principal.	\$ 18,582.50		
Cash, interest.	91.20		
	<u>\$ 18,673.70</u>		<u>\$ 18,673.70</u>
1904.	1904.		
Cash, principal.	\$ 1,212.00		
Cash, interest.	415.74		
Sept. 30 Balance.....	86.40		
	<u>\$ 1,714.14</u>		<u>\$ 1,714.14</u>
	Oct. 1 Balance.....	\$ 86.40	

REPORT OF STATE AUDITOR.

Lands—Continued.

October 1, 1904, to January 1, 1905.

School Lands.

	1904.	Oct. 1	Balance.....	\$ 1,014.82
	Receipts	Receipts	18,341.49	
Cash	\$ 23,317.70			
Dec. 31 Balance.....	3,961.39			
	<u>\$ 23,317.70</u>			<u>\$ 23,317.70</u>
1904.	Jan. 1 Balance.....	\$ 3,961.39		

University Lands.

	1904.	Oct. 1	Balance.....	\$ 13,194.51
	Receipts	Receipts	841.46	
Cash	\$ 1,889.12			
Dec. 31 Balance.....	12,146.85			
	<u>\$ 14,035.97</u>			<u>\$ 14,035.97</u>
1905.	Jan. 1 Balance.....	\$ 12,146.85		

Normal School Lands.

	1904.	Receipts	\$ 663.34
	Dec. 31	Balance.....	1,265.40
Oct. 1 Balance.....	\$ 796.20		
Cash	1,132.54		
	<u>\$ 1,928.74</u>		<u>\$ 1,928.74</u>
1905.	Jan. 1 Balance.....	\$ 1,265.40	

School of Science Lands.

	1904.	Receipts	\$ 251.36
	Dec. 31	Balance.....	3,200.17
Oct. 1 Balance.....	\$ 3,160.27		
Cash	291.26		
	<u>\$ 3,451.53</u>		<u>\$ 3,451.53</u>
1905.	Jan. 1 Balance.....	\$ 3,200.17	

Agricultural College Lands.

	1904.	Oct. 1	Balance.....	\$ 23.00
	Receipts	Receipts	236.24	
Cash	\$ 236.24			
Dec. 31 Balance.....	33.00			
	<u>\$ 269.24</u>			<u>\$ 269.24</u>
1905.	Jan. 1 Balance.....	\$ 33.00		

REPORT OF STATE AUDITOR.

Lands—Continued.

Insane Asylum Lands.

1904.		1904.	
Dec. 31	Balance.....\$ 258.35	Oct. 1	Balance.....\$ 82.70
		Receipts	175.65
	\$ 258.35		\$ 258.35

1905.	
	Jan. 1 Balance.....\$ 258.35

Penitentiary Lands.

1905.	
Jan. 1	Balance.....\$ 425.00
	No change since Oct. 1, 1904.

Public Buildings Lands.

1904.		1904.	
Dec. 31	Cash	Oct. 1	Balance.....\$ 1,695.29
	Balance.....\$ 1,383.65	Receipts	709.51
	\$ 2,404.80		\$ 2,404.80

1905.	
	Jan. 1 Balance.....\$ 1,383.65

Charitable Institutions Lands.

1904.		1904.	
Cash	\$ 1,191.30	Oct. 1	Balance.....\$ 86.40
		Receipts	1,104.90
	\$ 1,191.30		\$ 1,191.30

Appropriation Accounts.

Abstracts of Accounts with the Appropriations made by the Legislature at its Sixth Session to meet Expenditures of the Years 1901 and 1902.

	Balance Jan. 5, '03	Expended	Balance Jan. 2, '05
Governor's Office—			
Postage and Telegraphing.....\$ 60.26			
Incidentals 7.00	\$ 67.26		
Auditor's Office—			
Printing and Stationery..... 203.43	203.43		
Postage, Telegraphing, Express.... 13.18	12.00	\$ 1.18	
Attorney General's Office—			
Postage and other expense..... 164.91	104.60	60.31	
Supt. of Public Instruction's Office—			
Printing Report 350.00	344.10	5.90	
Supreme Court—			
Rent of Office at Lewiston..... 73.40	60.00	13.40	
Crier, Bailiff and Messenger..... 906.00	54.00	852.00	
District Courts—			
Traveling Expenses, Stenographer.. 240.23	175.00	65.23	
Insane Asylum—			
Maintenance 14,802.76	13,613.14	1,189.62	
Adjutant General's Office—			
Armory Rent 3,625.00	25.00	3,600.00	
State Engineer—			
Surveys 39.41	39.41		
Traveling Expenses, etc..... 2.56	.50	2.06	
Normal Schools—			
Albion Normal, maintenance..... 689.49	689.49		
Game Warden—			
Printing and Stationery..... 40.53	40.53		
Traveling Expenses 159.63	24.10	135.53	
Salary 20.00	20.00		
Traveling Library Commission—			
Salary of Secretary and Expenses . 1,099.39	311.13	788.26	
Books and Equipment..... 171.94	141.19	30.75	
Total \$22,669.12	\$15,924.88	\$6,744.24	

All other accounts remain unchanged since January 5, 1903.

APPROPRIATION ACCOUNTS.

Abstract of Accounts with the Appropriations made by the Legislature at its Seventh Session to meet Expenditures for the Years 1903 and 1904.

	Appropriation.	Ex-pended.	Balance Jan. 2, 1905.
Governor's Office—			
Governor's Salary.....	\$ 6,000.00	\$ 6,000.00	
Salary, Executive Secretary...	2,400.00	2,400.00	
Miscellaneous	2,600.00	1,278.23	\$ 1,321.77
Treasurer's Office—			
Salary, Treasurer	2,000.00	2,000.00	
Salary, Deputy	3,000.00	3,000.00	
Salary, Extra Clerk.....	250.00	250.00	
Printing, Stationery, Postage, Express, etc.	1,100.00	900.00	200.00
Auditor's Office—			
Salary, Auditor.....	3,600.00	3,600.00	
Salary, Chief Clerk.....	3,000.00	3,000.00	
Other Clerk hire.....	3,875.00	3,260.25	614.75
Printing, Stationery, Post., Tel., Exp. and Incidental.....	2,800.00	2,184.68	615.32
Office Furn. and Vault Fixtures	1,200.00	1,112.10	87.90
One Book Typewriter.....	225.00	222.50	2.50
Attorney General's Office—			
Salary, Attorney General.....	4,000.00	4,000.00	
Salary, Stenographer.....	2,000.00	1,999.93	.07
Post., Exp., Tel., Trav. Ex. and Incidentals	1,875.00	1,875.00	
Traveling Exp. outside State.	1,000.00	512.05	487.95
Supt. Public Instruction's Office—			
Salary, Supt. Pub. Instruction.	3,000.00	3,000.00	
Salary, Clerk.....	2,400.00	2,400.00	
Traveling Expenses.....	1,000.00	940.39	59.61
Post., Exp., Sta. and Incidentals	800.00	799.94	.06
Printing School Laws.....	350.00	350.00	
Printing Constitution.....	250.00	250.00	
Printing High School Course..	250.00	245.08	4.92
Printing Text Books.....	250.00	250.00	
Printing Biennial Report.....	300.00		300.00
Miscellaneous Printing.....	400.00	394.00	6.00
Secretary of State's Office—			
Salary, Secretary of State....	3,600.00	3,600.00	
Salary, Chief Clerk.....	3,000.00	3,000.00	
Salary, Recorder and Ast. Clk.	1,800.00	1,800.00	
Salary, Stenographer.....	1,200.00	186.90	1,013.10
Sta. and Sup., Post. and Exp..	1,600.00	1,488.41	111.59
Publishing Laws and Journals.	2,875.00	2,875.00	
Lithographing	250.00	250.00	
Printing Special Laws.....	1,000.00	996.10	3.90
One Book Typewriter.....	175.00	175.00	

Abstract of Accounts with the Appropriations made by the Legislature at its Seventh Session to meet Expenditures of the Years 1903 and 1904—Continued.

	Appropriation.	Ex-pended.	Balance Jan. 2, 1905.
Supreme Court—			
Salary, Judges.....	18,000.00	18,000.00	
Salary, Clerk.....	4,000.00		
Salary, Dep. Clk. at Lewiston..	1,000.00	5,000.00	.08
Salary, Stenographer.....	2,000.00	1,999.92	
Bailiff and Messenger, Crier...	1,400.00		
Credit .....	.05	1,400.05	
Traveling Expenses, Judges....	2,400.00	2,400.00	
Traveling Expenses, Clerk....	200.00	200.00	
Rent of Office at Lewiston....	250.00	250.00	
Sta. Ptg., Post., Blanks, etc....	1,050.00	958.14	91.86
Incidentals	300.00	299.69	.31
Furnishings and Repairs for Court Room and Chambers....	600.00	600.00	
Printing Reports.....	7,500.00	7,485.75	14.25
District Courts—			
Salary, Judges.....	36,000.00	31,641.67	4,358.33
Salary, Stenographers.....	12,000.00	10,527.77	1,472.23
Traveling Expenses, Judges....	6,000.00	5,961.15	38.85
Traveling Exp., Stenographers	2,000.00	1,584.98	415.02
Penitentiary—			
Maintenance	75,000.00	71,916.70	3,083.30
Library	150.00	75.00	75.00
Insane Asylum—			
Maintenance	75,000.00		
Credit	336.62	71,932.95	3,403.67
Improvements	5,000.00		
Credit	607.53	5,607.53	
Capitol Building—			
Maintenance	10,000.00	10,000.00	
Improvements and Repairs....	10,000.00	9,820.93	179.07
Land Department—			
General Expenses.....	30,000.00	27,331.39	2,668.61
Surveying Government Lands..	20,000.00	20,000.00	
Adjutant General's Office—			
Salary, Adjutant General.....	2,000.00	1,910.41	89.59
Ptg., Office and Trav. Expense..	1,350.00	1,348.05	1.95
Ordnance Stores.....	300.00	156.60	143.40
Freight and Repairs on Arsenal	400.00		
Credit	50.75	444.18	6.57
Salary, Clk. Hr., A. & Eqp. Cos.	4,000.00	650.31	3,349.69
Soldiers' Home—			
Maintenance	18,000.00	17,998.46	1.54
Improvement	5,000.00	4,970.66	29.34
Legislature—			
General Expenses.....	50,000.00	43,181.33	6,818.67
St. Louis and Lewis and Clark Exp.—			
General Expenses.....	35,000.00	26,215.16	8,784.84
Com. of Immigr., Labor and Statistics—			
General Expenses.....	10,000.00	8,437.25	1,562.75

REPORT OF STATE AUDITOR.

Abstract of Accounts with the Appropriations made by the Legislature at its Seventh Session to meet Expenditures of the Years 1903 and 1904—Continued.

	Appropriation.	Ex-pended.	Balance Jan. 2, 1905.
State Engineer's Office—			
Salary, State Engineer.....	4,000.00	4,000.00	
Trav. and Gen. Office Expenses..	6,500.00	6,391.18	108.82
Office Furn. and Instruments..	500.00	416.55	83.45
State Law Library—			
Salary, Librarian.....	1,800.00	1,800.00	
Mine Inspector's Office—			
Salary, Mine Inspector.....	2,400.00	2,400.00	
Traveling Expenses.....	2,600.00	2,484.40	115.60
Printing and Office Expenses..	1,000.00	769.65	230.35
Normal Schools—			
Lewiston S. N. S., Maintenance	30,000.00		
Credit	61.34	30,057.27	
Albion S. N. S., Maintenance..	22,000.00	21,684.64	4.07
Albion N. (Senate Bill No. 95)	1,712.49	1,674.11	315.38
University—			
Maintenance	42,000.00	42,000.00	
Stocking Farm, Fencing, etc....	5,000.00	5,000.00	
Farmers' Institute.....	2,000.00	2,000.00	
Regents' Traveling Expenses..	1,000.00	1,000.00	
Game Warden—			
Salary and Expenses.....	2,000.00		
Credit	267.05	2,267.05	
Board of Horticulture—			
General Expenses.....	10,000.00	8,917.83	1,082.17
Pure Food Commission.....	4,900.00	3,806.98	1,093.02
Deaf, Dumb and Blind—			
Maintenance	18,000.00	17,998.85	1.15
Education of D., D. and Blind..	6,000.00	2,683.89	3,316.11
Sheep Inspector—			
Salary Sheep Inspector.....	2,400.00	2,316.66	83.34
Board of Pardons—			
General Expenses.....	2,000.00	2,000.00	
Board of Equalization—			
General Expenses.....	300.00	4.15	295.85
Official Bonds—			
Premium	300.00	300.00	
Traveling Library Commission—			
Purchase of Books.....	2,200.00	2,158.50	41.50
Clerk Hiré and Incidental Ex... Insurance Commissioner—			
Salary, Insurance Comr.....	3,000.00	3,000.00	
Trav. Exp., Post. and Incid'n'tls	1,000.00	987.37	12.63
Salmon River Bridge—			
Construction	3,000.00	3,000.00	
American Falls Bridge—			
Construction	10,000.00	10,000.00	

REPORT OF STATE AUDITOR.

Abstract of Accounts with the Appropriations made by the Legislature at its Seventh Session to meet Expenditures of the Years 1903 and 1904—Continued.

	Appropriation.	Ex-pended.	Balance Jan. 2, 1905.
Academy of Idaho—			
Maintenance	20,000.00	19,999.18	.82
Trans. from Acad. of I. D. Fd..	16.08	16.08	
Militia—			
Rent of Armories.....	4,200.00	1,218.72	2,981.28
Thunder Mountain Wagon Road—			
Construction	31,257.24	22,589.09	8,668.15
Idaho Industrial Reform School—			
Maintenance	15,000.00	5,587.86	9,412.14
Weiser Bridge—			
Construction	15,000.00	15,000.00	
Relf Bledsoe—			
Relief of	156.00	156.00	
Totals	\$790,890.15	\$721,549.58	\$ 69,340.57
Less credits given and debits made for the purpose of effect- ing transfers from one appro- priation to another.....	994.90	994.90	
Actual Appropriations.....	\$789,895.25		
Actual exp'dit'r's therefrom.		\$720,554.68	
January 2, 1905, total balance to credit of various appropriation accounts		69,340.57	
	\$789,895.25	\$789,895.25	
January 2, 1905, Balance....	\$ 69,340.57		

OUTSTANDING WARRANTS.

Warrants Drawn upon the General Fund of the State of Idaho, other than those of the years 1903 and 1904, outstanding on December 31, 1904.

No. 5160. Sept. 9, 1896.....	Evening Mail.....	\$ 13.50
No. 2442. July 21, 1897.....	James Mills.....	100.00
No. 2775. Sept. 27, 1897.....	J. W. Murphy.....	25.00
No. 4086. Apr. 6, 1898.....	J. W. Starkey.....	2.50
No. 4087. Apr. 6, 1898.....	Ocean Baptiste.....	2.75
No. 4207. Apr. 23, 1898.....	North Idaho Star.....	23.50
No. 4402. May 20, 1898.....	Frank E. Cornwall.....	50.00
No. 50. Jan. 14, 1899.....	Clara L. Campbell.....	.20
No. 588. Feby. 8, 1899.....	E. F. Guyon.....	6.00
No. 608. Feby. 8, 1899.....	J. K. Whitney.....	2.00
No. 622. Feby. 8, 1899.....	W. R. Dixon.....	7.25
No. 1880. May 12, 1899.....	R. M. B. Telephone Co.....	7.15
No. 4591. Mar. 6, 1900.....	John Hailey.....	55.00
No. 4680. Apr. 2, 1900.....	Jay A. Czizeh.....	300.00
No. 4885. Apr. 18, 1900.....	Chas. A. Owen.....	1.00
No. 5248. June 16, 1900.....	Pacific Express Company.....	.45
No. 5603. July 25, 1900.....	M. Kirkpatrick.....	97.50
No. 5617. July 27, 1900.....	Bartlett Sinclair.....	5.00
No. 5998. Oct. 1, 1900.....	N. Gallagher.....	2.50
No. 6111. Oct. 19, 1900.....	American Dist. Telegraph Co.....	.15
No. 6220. Nov. 10, 1900.....	American Dist. Telegraph Co.....	.15
No. 6343. Nov. 22, 1900.....	American Dist. Telegraph Co.....	.10
No. 6433. Dec. 6, 1900.....	J. L. Weaver.....	.27
No. 5. Jan. 15, 1901.....	W. D. Stephenson.....	2.20
No. 6. Jan. 15, 1901.....	Wm. Alley.....	.20
No. 8. Jan. 15, 1901.....	J. E. Yates.....	.20
No. 856. Mar. 20, 1901.....	Western Union Telegraph Co.....	1.98
No. 875. Mar. 20, 1901.....	Pacific Express Co.....	.05
No. 885. Mar. 20, 1901.....	Farr and Smith.....	3.00
No. 1162. Mar. 22, 1901.....	C. B. Hailey.....	1.80
No. 1455. Apr. 12, 1901.....	M. I. Jones.....	.10
No. 2107. May 23, 1901.....	Pacific Express Company.....	.25
No. 2249. June 7, 1901.....	John L. Day & Company.....	1.50
No. 2293. June 7, 1901.....	Grexton and Son.....	6.00
No. 3307. Oct. 3, 1901.....	Idaho Stage Company.....	.75
No. 3391. Oct. 3, 1901.....	A. C. Thompson Company.....	9.00
No. 3559. Oct. 21, 1901.....	Boise City H. & T. Co.....	21.00
No. 4386. Jan. 8, 1902.....	C. W. Rivier.....	.50
No. 4955. Mar. 6, 1902.....	A. C. Thompson & Company.....	20.00
No. 5444. May 10, 1902.....	Mrs. A. H. Stewart.....	.50
No. 7053. Nov. 29, 1904.....	Baker & Taylor Company.....	76.24
No. 7054. Nov. 29, 1904.....	H. Seller & Company.....	2.30
No. 7055. Nov. 29, 1904.....	A. C. McClurg & Company.....	15.85
No. 7056. Nov. 29, 1904.....	S. Belle Chamberlain.....	63.98
No. 7057. Nov. 29, 1904.....	S. Belle Chamberlain.....	14.10
No. 7058. Nov. 29, 1904.....	Pioneer Book Store.....	6.75
No. 7059. Nov. 29, 1904.....	Ed. F. Nolan.....	6.75
No. 7060. Dec. 14, 1904.....	S. Belle Chamberlain.....	34.75
Total		\$991.70

WARRANT ACCOUNTS.

Abstracts of Accounts with Warrants Drawn upon the several Special Funds of the State during the years 1903 and 1904.

Soldiers' Home Fund Warrants.

Warrants drawn.....	\$ 811.12	
Warrants redeemed.....		\$ 811.12

Academy of Idaho Fund Warrants.

Warrants drawn.....	\$ 1,447.50	
Warrants redeemed.....		\$ 1,447.50

University School of Science Endowment Fund Warrants.

Warrants drawn.....	\$135,130.33	
Warrants redeemed.....		\$135,130.33

Weiser Bridge Fund Warrants.

Warrants drawn.....	\$ 16,595.00	
Warrants redeemed.....		\$ 16,595.00

Game Fund Warrants.

Warrants drawn.....	\$ 12,056.83	
Warrants redeemed.....		\$ 10,855.83
Dec. 31, 1904, Warrants outstanding.....		1,201.00

Jan. 1, 1905, Warrants outstanding..... \$ 1,201.00

Lewiston State Law Library Fund Warrants.

Warrants drawn.....	\$ 85.24	
Warrants redeemed.....		\$ 72.50
Dec. 31, 1904, Warrants outstanding.....		12.74

Jan. 1, 1905, Warrants outstanding..... \$ 12.74

Public Building Land End. Fund Warrants.

Warrants drawn.....	\$121,787.31	
Warrants redeemed.....		\$121,787.31

REPORT OF STATE AUDITOR.

Abstracts of Account4 with Warrants Drawn upon the several Special Funds of the State during the years 1903 and 1904—Continued.

Penitentiary Improvement Fund Warrants.

Warrants drawn.....	\$ 4,106.99
Warrants redeemed.....	\$ 4,094.99
Dec. 31, 1904, Warrants outstanding.....	12.00
	\$ 4,106.99
Jan. 1, 1905, Warrants outstanding.....	\$ 12.00

Normal School Endowment Fund Warrants.

Warrants drawn.....	\$358,536.73
Warrants redeemed.....	\$358,536.73
	\$358,536.73

Lewiston State Normal School Library Fund Warrants.

Warrants drawn.....	\$ 821.39
Warrants redeemed.....	\$ 778.76
Dec. 31, 1904, Warrants outstanding.....	42.63
	\$ 821.39
Jan. 1, 1905, Warrants outstanding.....	\$ 42.63

University Improvement Fund, 1903, Warrants.

Warrants drawn.....	\$ 35,000.00
Warrants redeemed.....	\$ 35,000.00
	\$ 35,000.00

Supreme Court Building and Library Fund Warrants.

Warrants drawn.....	\$ 13,988.00
Warrants redeemed.....	\$ 13,988.00
	\$ 13,988.00

University Endowment Fund Warrants.

Warrants drawn.....	\$195,517.98
Warrants redeemed.....	\$195,517.98
	\$195,517.98

Charitable Institutions Endowment Fund Warrants.

Warrants drawn.....	\$ 73,806.20
Warrants redeemed.....	\$ 73,806.20
	\$ 73,806.20

Idaho Industrial Reform School Fund Warrants.

Warrants drawn.....	\$ 45,000.00
Warrants redeemed.....	\$ 45,000.00
	\$ 45,000.00

REPORT OF STATE AUDITOR.

Abstracts of Accounts with Warrants Drawn upon the several Special Funds of the State during the years 1903 and 1904—Continued.

University Building Fund Warrants.

Warrants drawn.....	\$ 139.02
Warrants redeemed.....	\$ 139.02
	\$ 139.02

Penitentiary Endowment Fund Warrants.

Warrants drawn.....	\$ 36,508.90
Warrants redeemed.....	\$ 36,508.90
	\$ 36,508.90

Library Fund Warrants.

Warrants drawn.....	\$ 5,410.01
Warrants redeemed.....	\$ 5,297.76
Dec. 31, 1904, Warrants outstanding.....	112.25
	\$ 5,410.01

Jan. 1, 1905, Warrants outstanding.....	\$ 112.25
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Soldiers' Home Endowment Fund Warrants.

Warrants drawn.....	\$ 15,355.70
Warrants redeemed.....	\$ 14,972.00
Dec. 31, 1904, Warrants outstanding.....	383.70
	\$ 15,355.70

Jan. 1, 1905, Warrants outstanding.....	\$ 383.70
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General School Fund Warrants.

Warrants drawn.....	\$364,494.00
Warrants redeemed.....	\$364,494.00
	\$364,494.00

Common School Fund Warrants.

Warrants drawn.....	\$130,925.13
Warrants redeemed.....	\$130,153.23
Dec. 31, 1904, Warrants outstanding.....	771.90
	\$130,925.13

Jan. 1, 1905, Warrants outstanding.....	\$ 771.90
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Academy of Idaho Deficiency Fund Warrants.

Warrants drawn.....	\$ 6,538.48
Warrants redeemed.....	\$ 6,538.48
	\$ 6,538.48

REPORT OF STATE AUDITOR.

Abstracts of Accounts with Warrants Drawn upon the several Special Funds of the State during the years 1903 and 1904—Continued.

Carey Act Trust Fund Warrants.

Warrants drawn.....	\$ 2,059.92
Warrants redeemed.....	\$ 2,054.92
Dec. 31, 1904, Warrants outstanding.....	5.00
	<hr/>
	\$ 2,059.92 \$ 2,059.92
Jan. 1, 1905, Warrants outstanding.....	\$ 5.00

Academy of Idaho Endowment Fund Warrants.

Warrants drawn.....	\$ 40,000.00
Warrants redeemed.....	\$ 40,000.00
	<hr/>
	\$ 40,000.00 \$ 40,000.00

Soldiers' Home Land Endowment Fund Warrants.

Warrants drawn.....	\$ 25,000.00
Warrants redeemed.....	\$ 25,000.00
	<hr/>
	\$ 25,000.00 \$ 25,000.00

Academy of Idaho Improvement Fund Warrants.

Warrants drawn.....	\$ 31,325.00
Warrants redeemed.....	\$ 31,325.00
	<hr/>
	\$ 31,325.00 \$ 31,325.00

Bond Deficiency Fund, 1901, Warrants.

Warrants drawn.....	\$ 6,548.97
Warrants redeemed.....	\$ 6,548.97
	<hr/>
	\$ 6,548.97 \$ 6,548.97

Albion Normal School Improvement Fund Warrants.

Warrants drawn.....	\$ 10,369.11
Warrants redeemed.....	\$ 10,356.11
Dec. 31, 1904, Warrants outstanding.....	13.00
	<hr/>
	\$ 10,369.11 \$ 10,369.11

Jan. 1, 1905, Warrants outstanding.....	\$ 13.00
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Insane Asylum Endowment Fund Warrants.

Warrants drawn.....	\$ 27,369.28
Warrants redeemed.....	\$ 27,369.28
	<hr/>
	\$ 27,369.28 \$ 27,369.28

Reform School Endowment Fund Warrants.

Warrants drawn.....	\$ 40,000.00
Warrants redeemed.....	\$ 40,000.00
	<hr/>
	\$ 40,000.00 \$ 40,000.00

REPORT OF STATE AUDITOR.

Abstracts of Accounts with Warrants Drawn upon the several Special Funds of the State during the years 1903 and 1904—Continued.

Recapitulation.

Total Special Fund Warrants drawn.....	\$ 756,734.14
Total Special Fund Warrants redeemed.....	\$ 754,179.92
Total spl. fd. wts. outstdg. Dec. 31, 1904.....	2,554.22
	<hr/>
	\$ 756,734.14 \$ 756,734.14
Total spl. fd. wts. outstdg. Jan. 1, 1905.....	\$ 2,554.22

CLAIMS CERTIFIED TO THE LEGISLATURE.

Unpaid Claims of the years 1903 and 1904, Certified to the Legislature for Settlement.

No.	Claimant.	Amt.	No.	Claimant.	Amt.
2168	William Schuldt.....	\$ 71.10	8711	Moses Maxfield.....	60.00
2340	Peter Sonna.....	15.40	8712	The Falk Merc. Co.....	.50
2548	R. M. B. T. Co.....	10.50	8713	American Laundry Co.....	19.85
4479	George Lake.....	150.00	8714	Boise A. H. & C. W. Co.....	20.25
4623	William Schuldt.....	175.60	8808	George H. Stewart.....	200.00
5531	Fred M. Coleman.....	87.50	8809	Alfred Budge.....	90.00
5762	Thomas Jolly.....	46.67	8856	Moses Maxfield.....	60.00
6133	George Griffiths.....	109.30	8857	H. N. Maxey.....	75.00
6364	W. H. Ford.....	42.50	8858	American Laundry Co.....	15.00
7478	W. Scott Neal & Co.....	55.00	8859	Electric Power Co.....	33.50
7858	S. D. Childs & Co.....	147.40	8860	S. H. White.....	4.40
7859	R. M. B. T. Co.....	6.45	8861	John A. Bagley.....	18.40
7860	R. M. B. T. Co.....	12.65	8862	Pearley Transfer Co.....	6.00
8274	Electric Power Co.....	25.50	8864	Theodore Daniels.....	75.00
8275	The Boise Ice Co.....	12.00	8888	Pioneer Book Store.....	4.25
8355	Scarritt-Comstock F. C.	36.50	8889	Joseph R. Keeffe.....	75.00
8356	Horace C. Myers.....	51.00	8891	Western Union Tel. Co.....	32.18
8357	Statesman Printing Co.....	19.00	8968	J. W. Farris.....	187.50
8358	Henrietta Mansfield....	108.08	8969	R. P. SoRelle.....	120.00
8359	L. A. Dean.....	12.45	8970	M. Grundfor.....	40.00
8360	M. J. Wessels.....	352.86	8971	C. E. Carlton.....	120.00
8361	Robert W. McBride....	150.00	8997	W. Scott Neal & Co.....	160.00
8362	George Davis.....	75.00	8998	Walter W. Fountain.....	152.00
8363	James E. Steele.....	17.00	9056	A. W. Wicher.....	126.20
8364	William J. Ryan.....	53.40	9057	Boise A. H. & C. W. Co.....	20.25
8365	C. B. Hurt.....	410.75	9065	Arch Cunningham.....	9.70
8510	Electric Power Co.....	32.00	9186	McGrew & Abbs.....	5.00
8511	H. N. Maxey.....	75.00	9195	Richards & Haga.....	260.00
8512	Theodore Daniels.....	75.00	9198	Pauline Moerder.....	32.00
8513	A. W. Wicher.....	129.25	9199	The City of Weiser.....	28.53
8514	R. M. B. T. Co.....	37.00	9200	Henry Z. Johnson.....	375.00
8615	M. J. Wessels.....	350.36	9211	Alfred Budge.....	100.00
8616	Robert W. McBride....	150.00	9279	J. R. Keeffe.....	75.00
8617	George Davis.....	75.50	9280	Joseph Beal.....	25.00
8618	William J. Ryan.....	47.60	9282	Arch Cunningham.....	43.10
8619	M. J. Wessels.....	366.94	9343	A. W. Wicher.....	108.15
8655	Alfred Budge.....	100.00	9345	Theodore Daniels.....	60.00
8656	Lyttleton Price.....	200.00	9346	A. J. Robinson.....	40.00
8657	George H. Stewart....	100.00	9347	Moses Maxfield.....	60.00
8710	Boise Elec. Sup. Co....	5.75	9348	H. N. Maxey.....	77.75

EXCESS INDEBTEDNESS.

Indebtedness to supply deficiencies in certain appropriations made by the Legislature at its seventh session, authorized by the Board of Examiners in the years 1903 and 1904.

St. Louis and Lewis and Clark Exposition— General Expenses.....	\$ 5,000.00
District Courts— Expenses of Judges.....	1,500.00
Official Bonds and Insurance— Premiums on Insurance Policies.....	400.00
Capitol Building— Maintenance	1,500.00
Academy of Idaho— Maintenance	1,000.00
Idaho Asylum for the Insane— Maintenance	5,000.00
Adjutant General— Printing and Office Expenses.....	200.00
Total	\$14,600.00

DEFICIENCY ACCOUNTS.

Claims for Debts authorized by the State Board of Examiners and contracted in the years 1901 and 1902, paid in the years 1903 and 1904.

Land Department.

E. J. Dockery.....	\$ 151.24	Maud Marsh.....	30. ⁴⁸
E. L. Ballard.....	40.21	W. H. Bassett.....	179. ⁴⁸
B. F. Hurst.....	255.00	C. B. Steunenberg.....	127. ⁴⁸
T. B. Martin.....	41.00	Rocky M. B. T. Co.....	4. ⁸⁸
T. B. Martin.....	125.00	M. J. Dowd.....	191. ⁰⁰
Lewiston Tribune	80.00	W. H. Bassett.....	24. ⁰⁰
C. B. Steunenberg.....	125.00	Western Union Tel. Co.....	10. ⁰⁰
The Leader.....	31.25	Mrs. A. H. Kinsey.....	30. ⁴⁸
Boise Trans. & Stor. Co..	5.73	C B. Steunenberg.....	125. ⁰⁰
W. H. Bassett.....	56.75	Alpha H. Kinsey.....	74. ⁰⁰
Alpha Kinsey.....	70.00	T. B. Martin.....	125. ⁰⁰
C. B. Steunenberg.....	77.95	M. J. Dowd.....	201. ⁰⁰
Maud Marsh.....	30.00	Ernest G. Eagleson.....	31. ⁰⁰
C. H. Harvey.....	214.60	Seven Devils Standard	19. ⁴⁸
C. H. Harvey.....	44.95	J. C. White.....	46. ⁵⁰
M. J. Dowd.....	212.60	C. H Crocker & Co.....	282. ⁰⁰
C. B. Steunenbearg.....	376.00	Thomas E. Martin.....	60. ⁰⁰
C. B. Steunenberg.....	103.15	James A. Pinney & Co.....	1. ⁷⁵
Democratic Times.....	12.50	Pacific Express Co.....	3. ⁰⁰
Western Union Tel. Co....	3.03	Henry L. Carlton.....	137. ⁷³
Boise Transfer & Stor. Co.	5.58	Boise Trans. & Stor. Co.....	7. ⁷⁵
Lewiston Tribune.....	9.25	D. W. Ross.....	49. ⁴⁵
Idaho State Tribune.....	8.75	Thomas B. Martin.....	125.00
The Idaho Leader.....	10.00	A. H. Kinsey.....	70. ⁰⁰
H. L. Carlton.....	87.90	Mrs. Alpha Kinsey.....	30. ⁰⁰
W. H. Taylor.....	347.20	Idaho Independent Tele. Co.....	.25
E. J. Dockery.....	600.00	Thomas B. Martin.....	44. ⁰⁰
Capital News Pub. Co....	23.00	C. B. Steunenberg.....	215. ²³
Thomas B. Martin.....	125.00	C. H. Crocker & Co.....	9.00
Thomas B. Martin.....	42.75	M. J. Dowd.....	200.00
H. C. Crocker & Co....	3.00	T. B. Martin.....	125.00
Alpha Kinsey.....	70.00	F. E. Mix.....	48. ⁰⁰
F. E. Mix.....	18.00	F. E. Mix.....	120. ⁰⁰
C. B. Steunenberg.....	130.25	Thomas B. Martin.....	30.00
Maud Marsh.....	30.00	Henry L. Carlton.....	185. ⁵⁰
Ada County Abstract Co..	14.50	Mrs. A. H. Kinsey.....	30. ⁰⁰
The Independent.....	10.00	Alpha Kinsey.....	70. ⁰⁰
Edward A. Walters.....	250.00	H. A. Hart.....	15. ⁰⁰
Boot & Seineck.....	36.50	The Leader.....	16.00
Western Union Tel. Co....	3.90	C. B. Steunenberg.....	139. ⁰⁰
Idaho Independent Tele. Co.	.25	Elmina E. Fry.....	13. ³⁰
Ada County Abstract Co..	7.50	M. A. Bates.....	17. ⁵⁰
M. J. Dowd.....	217.00	W. R. Mix.....	212. ⁹⁰
Rocky M. B. T. Co.....	4.30	News Publishing Co.....	9.00
C. B. Steunenberg.....	156.50	Al Ostner.....	12.00
Thomas B. Martin.....	125.00	Idaho World.....	25. ⁰⁰
Thomas B. Martin.....	49.50	H. A. Hart.....	9. ⁵⁰
F. E. Mix.....	243.15	Western Union Tel. Co.....	3. ⁰⁰
St. Marie's Courier.....	33.00	Rocky M. B. T. Co.....	1. ⁶⁰
H. L. Charlton.....	199.20	Pioneer Book Store.....	5. ⁵⁰
James A. Pinney & Co....	3.45	Press Publishing Co.....	20. ²⁵
Alpha H. Kinsey.....	70.00	M. J. Dowd.....	212. ¹⁰

Claims for Debts authorized by the State Board of Examiners and contracted in the years 1901 and 1902, paid in the years 1903 and 1904—Continued.

Capital News Printing Co.	25.00	Mrs. A. Hl Kinsey.....	30.00
C. B. Steunenberg.....	11.90	Henry L. Carlton.....	111.45
F. E. Mix.....	139.90	Idaho Independent Tele. Co.	.25
John B. Goode.....	100.00	Ashby Turner.....	10.00
John B. Goode.....	200.00	Western Union Tel. Co.....	3.86
Mrs. A. H. Kinsey.....	30.55	John D. Dunbar.....	6.00
L. R. Leeds.....	12.30	Press Publishing Co.....	21.25
Pioneer Book Store.....	6.50	Idaho County Free Press..	107.00
Idaho Leader.....	6.50	M. J. Dowd.....	201.80
Caldwell News.....	30.25	A. H. Kinsey.....	70.00
Caldwell News.....	12.50	Democratic Times.....	22.50
Salmon Meadows Eagle....	55.25	Lewiston Tribune.....	15.75
C. H. Crocker & Co.....	282.00	Avalanche Publishing Co..	10.00
Henry L. Carlton.....	219.60	Joseph Penrod.....	22.00
F. E. Mix.....	24.00	Western Union Tel. Co....	3.48
Alpha H. Kinsey.....	70.00	Western Union Tel. Co....	.50
Thomas B. Martin.....	143.70	Rocky M. B. T. Co.....	1.65
C. B. Steunenberg.....	130.00	Capital News Printing Co..	21.50
E. L. Marvin.....	23.75	W. A. Sogue.....	16.25
M. D. Barstow.....	22.65	Alpha Kinsey.....	2.40
James B. Taylor.....	1.00	F. E. Mix.....	146.40
W. H. Taylor.....	611.08	F. E. Mix.....	117.80
Henry L. Carlton.....	231.10	W. R. Mix.....	118.95
Peasley Transfer Co.....	.50	Pioneer Book Store.....	6.35
Carlos H. Moore.....	6.50	Oregon Short Line Ry. Co..	5.90
Middleton Water Co....	13.35	R. J. Lydon.....	36.47
Middleton Ditch Co.....	7.50	R. J. Lydon.....	1.80
Rocky M. B. T. Co.....	9.39	Lewiston Tribune.....	89.25
Warren Newell.....	15.90	C. B. Steunenberg.....	70.30
J. D. Flenner.....	384.00	Alpha Kinsey.....	37.35
Thomas B. Martin.....	33.30	Mrs. A. H. Kinsey.....	16.00
Thomas B. Martin.....	142.70	Emily S. Driscoll.....	2.50
Clk. Dist. Ct. Kootenai Co.	5.30	E. Buchanan.....	51.65
C. B. Steunenberg.....	212.15	Pacific Express Co.....	34.50
M. J. Dowd.....	210.00	Thomas B. Martin.....	23.55
E. Buchanan.....	91.33	C. C. Stevenson.....	33.35
Capitol Building.			
McGrew and Abbs.....	110.00	T. H. Calloway.....	75.00
W. E. Pierce & Co.....	110.00	A. P. White.....	75.00
Shaw Lumber Co.....	61.23	Boise A. H. & C. W. Co..	26.05
Mrs. A. M. Rogers.....	2.00	Walt Goodwin.....	3.09
Idaho Hdw. & Plumb. Co..	7.90	Boise & Electric Ice Co..	10.00
A. P. White.....	75.00	Capital Electric Light Co..	50.60
H. Seller & Co.....	1.50	Rocky M. B. T. Co.....	14.75
A. P. White.....	.50	Frank M. Powell.....	75.00
Idaho Independent Tele. Co.	52.50	Falk Mercantile Co.....	4.50
Frank M. Powell.....	1.50	Boise Trans. & Storage Co.	1.00
Frank M. Powell.....	75.00	Capital E. L. M. & G. Co..	65.00
T. S. Thompson.....	5.00	Rocky M. B. T. Co.....	14.75
T. H. Calloway.....	75.00	Frank M. Powell.....	75.00
Boise Trans. & Stor. Co....	2.25	Boise A. H. & C. W. Co..	22.25
Boise Trans. & Stor. Co....	2.90	Frank M. Powell.....	75.00
Ballou-Latimer Co.....	.55	Idaho Hdw. & Plumb. Co..	283.15
Charles Irwin		Boise Ditch Co.....	75.00
		Boise Ditch Co.....	21.00

REPORT OF STATE AUDITOR.

Claims for Debts authorized by the State Board of Examiners and contracted in the years 1901 and 1902, paid in the years 1903 and 1904—Continued.

Smith & Co.....	247.50	J. M. Neil & Co.....	
Idaho Hdw. & Plumb. Co..	3.25	John H. Meyer & Co.....	
Shaw Lumber Co.....	36.60	F. J. Derifield.....	
James Baxter & Co.....	55.53	Boise & Electric Ice Co.....	
Mrs. A. M. Rogers.....	4.50	T. S. Thompson.....	
T. H. Calloway.....	75.00	Ballou-Latimer Company.....	
Frank M. Powell.....	75.00	Capital Electric Light Co.....	
Capital Electric Light Co..	89.55	Boise A. H. & C. W. Co.....	
A. P. White.....	75.00	Idaho Hdw. & Plumb. Co.....	
Thomas White.....	30.00	Falk Mercantile Co.....	
Boise A. H. & C. W. Co..	20.25	Charles Irwin.....	
Boise Trans. & Stor. Co..	1.50	J. C. White.....	
Rocky M. B. T. Co.....	14.75	Shaw Lumber Co.....	
T. H. Calloway.....	75.00	Frank M. Powell.....	
Frank M. Powell.....	75.00	T. H. Calloway.....	
Mrs. A. M. Rogers.....	2.00	Rocky M. B. T. Co.....	
Idaho Independent Tele. Co.	49.56	Walter Goodwin.....	
A. P. White.....	75.00	Carl R. Hildebrand.....	
T. S. Thompson.....	12.50	Capital Electric Light Co.....	
Smith & Co.....	225.00	Idaho Hdw. & Plumb. Co.....	
		Boise Trans. & Stor. Co.....	

Academy of Idaho.

George Norby.....	\$ 60.00	J. M. Bennett.....	
H. D. Cheney.....	108.33	J. W. Faris.....	144.25
E. J. Norton.....	100.00	H. D. Cheney.....	500.00
J. W. Faris.....	166.66	I. E. Hill.....	108.33
Mrs. H. B. Kinport.....	166.66	E. J. Norton.....	100.00
Kleeman & Davis.....	192.00	Tribune Company.....	100.00
Charles E. Weirman.....	192.00	J. W. Faris.....	171.65
American School Furn. Co.	728.80	I. E. Hill.....	166.66
P. Hanifan.....	133.15	H. D. Cheney.....	100.00
Smith-Premier T. Co.....	56.36	E. J. Norton.....	108.33
Wyckoc, Seamons & B.....	81.00	George Norby.....	100.00
J. U. Stucki.....	78.00	V. C. Roeder.....	60.00
George Norby.....	14.00	Robert Service & Co.....	16.00
I. E. Hill.....	40.00	A. B. Bean & Co.....	99.01
V. C. Roeder.....	100.00	J. W. Faris.....	8.45
American School Furn. Co.	13.65	C. O. Broxon.....	14.66
A. D. F. Reynolds.....	523.44	I. E. Hill.....	11.75
Alex Houlahan.....	132.80	H. D. Cheney.....	100.00
John Preece.....	52.00	J. W. Faris.....	108.33
R. Service & Co.....	25.60	E. J. Norton.....	166.66
A. B. Bean & Co.....	180.20	George Norby.....	100.00
H. Dinwoody Furn. Co.....	20.65	Alex Houlahan.....	60.00
P. Hannifan.....	17.32	Thomas E. Bassett.....	55.00
Pocatello Advance.....	15.70	Pocatello Water Co.....	10.70
Idaho Furniture Co.....	18.50	Idaho Furniture Co.....	1.65
Smith-Premier T. Co.....	68.70	Denver Lithographing Co.....	22.00
Wyckoff, Seamons & B.....	137.75	H. D. Cheney.....	17.00
A. H. Brown.....	163.50	E. J. Norton.....	54.16
W. K. Morrison.....	8.25	I. E. Hill.....	50.00
George A. Green.....	194.00	J. W. Faris.....	83.33
J. W. Faris.....	164.15	George Norby.....	30.00
	34.01	John W. Faris.....	16.00

REPORT OF STATE AUDITOR.

Claims for Debts authorized by the State Board of Examiners and contracted in the years 1901 and 1902, paid in the years 1903 and 1904—Continued.

Insurance Commissioner.	
P. M. Davis.....	\$ 58.33
W. W. Abrams.....	16.00
P. M. Davis.....	33.50
J. A. Pinney & Co.....	38.85
Capital News Printing Co..	118.00
P. M. Davis.....	225.60
P. M. Davis.....	18.50
P. M. Davis.....	12.60
P. M. Davis.....	125.00
P. M. Davis.....	44.50
P. M. Davis.....	125.00
P. M. Davis.....	72.85
P. M. Davis.....	125.00
P. M. Davis.....	37.50
P. M. Davis.....	125.00
P. M. Davis.....	5.00
Maggie Davis.....	25.00
Maggie Davis.....	25.00
P. M. Davis.....	8.40
P. M. Davis.....	125.00
P. M. Davis.....	25.00
P. M. Davis.....	125.00
P. M. Davis.....	37.20
P. M. Davis.....	63.95
Charlotte Davis.....	25.00
P. M. Davis.....	125.00
P. M. Davis.....	125.00
Charlotte Davis.....	25.00
P. M. Davis.....	183.10
P. M. Davis.....	42.75

Penitentiary.

Falk Mercantile Co.....	\$ 32.42	Smith & Co.....	35.79
Intermountain Electric Co..	8.10	Boise Creamery Co.....	48.00
Idaho Hdw. & Plumb. Co..	44.77	R. G. Spaulding.....	7.50
Idaho Dressed Beef Co.....	199.21	W. A. Rose.....	5.00
I. X. L. Grocery Co.....	342.96	E. L. Ballard.....	100.00
Western Union Tel. Co.....	4.16	R. H. Fulton.....	83.33
W. A. Rose.....	5.00	R. H. Tschudy.....	75.00
Ballou-Latimer Company.....	39.18	J. K. Dubois.....	40.00
Falk Mercantile Co.....	33.60	S. L. Dillard.....	65.00
Idaho Hdw. & Plumb. Co..	17.27	C. Meacham.....	70.00
Boise Mercantile Co.....	63.97	Thomas Hunt.....	70.00
I. X. L. Grocery.....	378.26	J. Brough.....	70.00
Kirkpatrick & Crawford.....	26.85	G. W. McKinley.....	50.00
Idaho Dressed Beef Co.....	177.47	J. Finnegan.....	50.00
M. J. Marks.....	6.00	S. Orr.....	50.00
Moses Alexander.....	17.50	W. Parsons.....	50.00
S. B. Coulter.....	2.25	J. A. Neibauer.....	50.00
Shaw Lumber Co.....	249.44	J. M. Tate.....	50.00
Joseph Brown.....	76.41	J. P. Kosharek.....	50.00
Pioneer Book Store.....	4.25	C. C. McCarty.....	50.00
Capital E. L. M. & G. Co..	1.50	R. K. Lessee.....	50.00
Albert B. Kohny.....	10.50	T. Weston.....	50.00

REPORT OF STATE AUDITOR.

Claims for Debts authorized by the State Board of Examiners and contracted in the years 1901 and 1902, paid in the years 1903 and 1904—Continued.

B. F. Hurst.....	7.48	E. L. Ballard.....	
W. T. Ingram.....	7.64	Buffalo Specialty Co.....	206.43
D. W. Ackley.....	50.00	Western Union Tel. Co.....	3.41
O. Cole.....	2.00	Bingham County Democrat	182.24

Lewiston Normal.

Byron Hunter.....	\$ 3.73	H. L. Talkington.....	
Grace M. Shepherd.....	90.00	Lewiston Tribune.....	105.44
Otis Randall.....	90.00	Lewiston Light Company.....	30.25
D. M. Gentry.....	60.00	George E. Knepper.....	42.75
Mrs. S. D. Hawes.....	90.00	John P. Volmer & Co.....	200.00
Byron Hunter.....	90.00	H. T. Madgwick.....	8.51
George E. Knepper.....	200.00	McGilivry & Boston.....	102.11
H. L. Talkington.....	105.00	City of Lewiston.....	93.23
D. M. Gentry.....	60.00	Charles Hahn.....	149.39
Otis Randall.....	90.00	George H. Fletcher.....	164.24
Mrs. S. D. Hawes.....	90.00	George H. Lake.....	1.25
J. S. Sorey.....	2.00	Mrs. S. B. Hawes.....	90.00
Byron Hunter.....	90.00	Grace Shepherd.....	90.00
Cash Hardware Store.....	253.55	Mary Kroh.....	90.00
Owl Drug Co.....	37.68	Mary Kroh.....	90.00
Otis Randall.....	90.00	D. M. Gentry.....	60.00
		Grace Shepherd.....	90.00

Supreme Court.

Capital News Printing Co..	\$ 9.00	Pioneer Book Store.....	16.00
Pioneer Book Store.....	10.55	Pioneer Book Store.....	16.00
Pioneer Book Store.....	16.00		

Secretary of State.

Capital News Printing Co..	\$ 76.00	Capital News Printing Co..	152.23
H. A. Hart.....	10.00	C. J. Bassett.....	75.00
William V. Helfrich.....	62.50	C. J. Bassett.....	75.00
Capital News Printing Co..	4.09	Pacific Express Co.....	1.48

Deaf, Dumb and Blind.

Colorado School for the Deaf, Dumb and Blind..	\$ 919.89	Utah School for the Deaf, Dumb and Blind.....	1,336.51
Colorado School for the Deaf, Dumb and Blind..	527.75		

Louisiana Purchase.

The Leader.....	\$ 31.00	Henrietta Mansfield.....	61.5

Pan American Exposition.

Boise Trans. & Stor. Co.....	\$ 15.00	C. H. Arbuckle.....	47.0
Fred H. Davis.....	75.00		

Adjutant General.

J. L. Weaver.....	\$ 28.24	Faust's Art Store.....	9.48
J. L. Weaver.....	.90	Peasley Transfer Co.....	.51
Western Union Tel. Co.....	5.85	Company D Idaho N. Guard	32.31
Peasley Transfer Co.....	\$.50		

REPORT OF STATE AUDITOR.

Claims for Debts authorized by the State Board of Examiners and contracted in the years 1901 and 1902, paid in the years 1903 and 1904—Continued.

Superintendent Public Instruction.

Rocky M. B. T. Co.....	\$ 8.42	Pacific Express Co.....	5.50
Western Union Tel. Co.....	1.71		

Governor.

Pioneer Book Store.....	\$ 20.75	A. A. Fraser.....	150.00

Board of Canvassers.

Western Union Tel. Co.....	\$ 3.47	R. L. Osborn.....	11.50
William V. Helfrich.....	65.00	C. H. Crocker & Co.....	60.00
Weiser Signal	36.70		

State Engineer.

George Osborn.....	\$ 10.55	Statesman Printing Co.....	303.00
D. W. Ross.....	875.00	Western Union Tel. Co.....	2.78

Albion Normal School.

M. & C. Co-Op. Store.....	\$ 10.00	Joseph Camp.....	21.00

Auditor.

Lewiston Tribune.....	\$ 235.57	Pacific Express Co.....	3.40
Pacific Express Co.....	.25	Western Union Tel. Co.....	1.70

University.

Pacific Electric Co.....	\$ 81.57	M. B. Zimmer.....	195.17
Gibson Gas Fixture Works..	274.56	W. H. Ritchie.....	450.00
O. B. Edgett.....	75.00		

Miscellaneous.

J. F. Van Allen.....	\$ 91.99	A. W. Kroutinger.....	277.20
Peasley Transfer Co.....	8.55	Andy Robinson.....	138.75
J. S. Barrett.....	42.00	Western Union Tel. Co.....	16.98
J. S. Barrett.....	112.68	Western Union Tel. Co.....	1.00
Allen & Florida.....	47.00	Pacific Express Co.....	11.70
Peasley Transfer Co.....	38.00	Pacific Express Co.....	3.25

Pub. Const. Amendment—Proposed.

Elmore Bulletin.....	\$ 10.68	People's Advocate.....	10.65
Avalanche Publishing Co...	10.65	The Times.....	10.68
Canyon County Chronicle..	10.65	Pocatello Advance.....	10.65
Silver Messenger.....	10.65	Cassia County Democrat...	10.65
Nampa Leader.....	10.65	Democratic Times.....	10.65
Idaho State Tribune.....	10.65	Kendrick Gazette.....	10.65
Lewiston Teller.....	10.65	Idaho County Free Press..	10.65
Montpelier Examiner.....	10.65	Silver Blade.....	10.65
Idaho Recorder.....	10.65	Wood River News Miner..	10.65
Bingham County Democrat.	10.65	Grangeville News.....	10.65
Panhandle News.....	10.65	Shoshone Independent.....	10.65
Fremont County News.....	10.65	Capital News Publishing Co.	10.65
Weiser Signal.....	10.65	Idaho World.....	10.65
Lewiston Tribune.....	10.65	Fremont Journal.....	10.65
Press Publishing Co.....	10.65		

University Improvement.

William Harkens.....	\$2,000.00	Hastie and Dougan.....	3,034.55

Soldiers' Home.

Idaho Hdw. & Plumb. Co...\$	45.04

BONDS OUTSTANDING.

Bonds Issued by the State of Idaho, outstanding on December 31, 1904.

Asylum Improvement:—Authorization,—Laws 1895, page 148; Date,—July 1, 1895; Optional,—July 1, 1905; Due,—July 1, 1915; Interest,—semi-annual, five (5) per cent., payable January first and July first in each year at Chase National Bank, New York City; Issue authorized,—twenty-five (25) bonds of the par value of one thousand dollars (\$1,000.00) each; Purchasers,—Whane & Schlesinger; Par value of bonds outstanding, December 31, 1904.....\$ 25,000.00

Idaho Lewiston State Normal School: — Authorization, — Laws 1901, page 133; Date,—July 1, 1901; Optional,—July 1, 1911; Due,—July 1, 1921; Interest,—Semi-annual, four (4) per cent., payable January first and July first in each year at Hanover National Bank, New York City; Issue authorized,—sixteen (16) bonds of the par value of five hundred dollars (\$500.00) each; Purchaser, — Isaac W. Sherrill; Par value of bonds outstanding December 31, 1904

8,000.00

Idaho Improvement (1901):—Authorization, — Laws 1901, page 158; Date,—July 1, 1901; Optional,—July 1, 1911; Due,—July 1, 1921; Interest,—semi-annual, four (4) per cent., payable January first and July first in each year at the State Treasurer's Office, Boise City; Issue authorized,—fifty (50) bonds of the par value of one thousand dollars (\$1,000.00) each; Purchaser,—Isaac W. Sherrill; Par value of bonds outstanding December 31, 1904.....

50,000.00

Academy of Idaho:—Authorization,—Laws 1901, page 17; Date,—July 1, 1901; Optional,—July 1, 1911; Due,—July 1, 1921; Interest,—semi-annual, four (4) per cent., payable January first and July first in each year, at Hanover National Bank, New York City; Issue authorized,—fifty (50) bonds of the par value of five hundred dollars (\$500.00) each; Purchaser,—Isaac W. Sherrill; Par value of bonds outstanding December 31, 1904.....

25,000.00

Wagon Road (1893):—Authorization,—Laws 1893, page 23; Date,—July 1, 1893; Optional,—July 1, 1903; Due July 1, 1913; Interest,—semi-annual, five (5) per cent., payable January first and July first in each year at Coffin & Stanton's office, New York City; Issue authorized,—one hundred and thirty-five (135) bonds of the par value of one thousand dollars (\$1,000.00) each; Purchaser,—Coffin & Stanton; Par value of bonds outstanding December 31, 1904

97,000.00

Refunding (1901):—Authorization,—Laws 1901, page 227; Date,—June 1, 1901; Optional,—June 1, 1911; Due,—June 1, 1921; Interest,—semi-annual, four (4) per cent., payable June first and December first in each year at the office of the State Treasurer, Boise City; Issue authorized,—one hundred, eight (108) bonds of the par value of one thousand dollars (\$1,000.00) each; Purchaser,—General SchoolFund; Par value of bonds outstanding December 31, 1904

108,000.00

Bonds Outstanding—Continued.

Idaho Normal School:—Authorization,—Laws 1895, page 64; Date,—July 1, 1895; Optional,—July 1, 1905; Due,—July 1, 1915; Interest,—semi-annual, five (5) per cent., payable January first and July first in each year at Chase National Bank, New York City; Issue authorized,—seventy-five (75) bonds of the par value of one thousand dollars (\$1,000.00) each; Purchaser,—Whane & Schlesinger; Par value of bonds outstanding December 31, 1904.....

75,000.00

Idaho Lewiston State Normal School (1899): — Authorization,—Laws 1899, page 373; Date,—October 1, 1899; Optional,—July 1, 1909; Due,—July 1, 1919; Interest,—semi-annual, five (5) per cent., payable January first and July first in each year at Kountze Bros. Bank, New York City; Issue authorized,—fifteen (15) bonds of the par value of five hundred dollars (\$500.00) each; Purchaser,—W. J. Hayes & Son; Par value of bonds outstanding December 31, 1904.....

7,500.00

Idaho Albion State Normal School:—Authorization,—Laws 1901, page 74; Date,—July 1, 1901; Optional,—July 1, 1911; Due,—July 1, 1921; Interest,—semi-annual, four (4) per cent., payable January first and July first in each year at Hanover National Bank, New York City; Issue authorized,—twenty-six (26) bonds of the par value of five hundred dollars (\$500.00) each; Purchaser,—Isaac W. Sherrill; Par value of bonds outstanding December 31, 1904

13,000.00

Deficiency Funding (1901):—Authorization,—Laws 1901, page 33; Date,—April 1, 1901; Optional,—April 1, 1911; Due,—April 1, 1921; Interest,—semi-annual, four (4) per cent., payable April first and October first in each year at Hanover National Bank, New York City; Issue authorized,—one hundred, seventeen (117) bonds of the par value of one thousand dollars (\$1,000.00) each; Purchaser,—Isaac W. Sherrill; Par value of bonds outstanding December 31, 1904

102,000.00

Deficiency Funding (1901):—Authorization,—Laws 1901, page 33 and Laws 1903, page 292; Date,—April 1, 1903; Optional,—April 1, 1913; Due,—April 1, 1923; Interest,—semi-annual, four (4) per cent., payable April first and October first in each year at Hanover National Bank, New York City; Issue authorized,—(These bonds are merely the un-sold portion of the series authorized by the Act found on page 33 et seq., Laws 1901, which see); Purchaser,—University Endowment Fund; Par value of bonds outstanding December 31, 1904.....

7,000.00

Idaho State Deficiency (1903):—Authorization,—Laws 1903, page 308; Date,—April 1, 1903; Optional,—April 1, 1913; Due,—April 1, 1923; Interest,—semi-annual, four (4) per cent., payable April first and October first in each year at Hanover National Bank, New York City; Issue authorized,—one hundred and sixty-three (163) bonds of the par value of one thousand dollars (\$1,000.00) each; Purchasers—

Bonds Outstanding—Continued.

Common School Fund, bonds numbered one (1) to fifty (50), Soldiers' Home Land Endowment Fund, bonds numbered fifty-one (51) to seventy-five (75), Normal School Endowment Fund, bonds numbered seventy-six (76) to ninety-three (93); Par value of bonds outstanding December 31, 1904..... 93,000.00

Academy of Idaho Improvement:—Authorization, — Laws 1903, page 51; Date,—January 1, 1903; Optional,—January 1, 1913; Due,—January 1, 1923; Interest, — semi-annual, four (4) per cent., payable January first and July first in each year at Hanover National Bank, New York City; Issue authorized,—sixty (60) bonds of the par value of five hundred dollars (\$500.00) each; Purchaser,—Academy of Idaho Endowment Fund; Par value of bonds outstanding December 31, 1904..... 30,000.00

Albion State Normal School Improvement:—Authorization,— Laws 1903, page 208; Date,—January 1, 1903; Optional,— January 1, 1913; Due,—January 1, 1923; Interest, — semi-annual, four (4) per cent., payable January first and July first in each year at Hanover National Bank, New York City; Issue authorized,—twenty-four (24) bonds of the par value of five hundred dollars (\$500.00) each; Purchaser,—Normal School Endowment Fund; Par value of bonds outstanding December 1, 1904..... 12,000.00

Idaho Supreme Court Building and Library: — Authorization,—Laws 1903, page 42; Date—July 1, 1903; Optional,—July 1, 1913; Due,—July 1, 1923; Interest, — semi-annual, four (4) per cent., payable January first and July first in each year at Hanover National Bank, New York City; Issue authorized,—fifteen (15) bonds of the par value of one thousand dollars (\$1,000.00) each; Purchaser,—Public Buildings Fund; Par value of bonds outstanding December 31, 1904..... 15,000.00

Idaho Industrial Reform School:—Authorization, — Laws 1903, page 13; Date,—April 1, 1903; Optional,—April 1, 1913; Due,—April 1, 1923; Interest,—semi-annual, four (4) per cent., payable April first and October first in each year at Hanover National Bank, New York City; Issue authorized,—fifty (50) bonds of the par value of one thousand dollars (\$1,000.00) each; Purchasers,—Reform School Endowment Fund, bonds numbered from one (1) to thirty-two (32), School of Science Endowment Fund, bonds numbered from thirty-three (33) to forty-five (45); Par value of bonds outstanding December 31, 1904..... 45,000.00

Idaho Improvement (1903):—Authorization,—Laws 1903, page 433; Date,—January 1, 1903; Optional,—January 1, 1913; Due,—January 1, 1923; Interest,—semi-annual, four (4) per cent, payable on January first and July first in each year at the office of the State Treasurer, Boise City; Issue authorized,—forty-three (43) bonds of the par value of one thousand dollars (\$1,000.00) each; Purchasers,—University

Bonds Outstanding—Continued.

Endowment Fund, bonds numbered from one (1) to ten (10), Penitentiary Endowment Fund, bonds numbered eleven (11) to thirty (30), School of Science Endowment Fund, bonds numbered from thirty-one (31) to forty (40); Par value of bonds outstanding December 31, 1904..... 40,000.00

*Idaho State Penitentiary Improvement (1903):—Authorization,—Laws 1903, page 440; Date,—June 1, 1903; Optional,— June 1, 1913; Due,—June 1, 1923; Interest,—semi-annual, four (4) per cent, payable June first and December first in each year at Hanover National Bank, New York City; Issue authorized,—twenty (20) bonds of the par value of one thousand dollars (\$1,000.00) each; Purchaser,—Penitentiary Endowment Fund; Par value of bonds outstanding December 31, 1904..... 4,000.00

Total of bonds issued by the State of Idaho outstanding December 31, 1904..... \$756,500.00

*Here, again, I wish to call attention to the fact that for the payment of the "Idaho State Penitentiary Improvement Bonds" at maturity or for the payment of the interest thereon as the same becomes due absolutely no provision whatever has been made (See Laws 1903, page 440 et seq.).

ESTIMATE OF EXPENDITURES.

Estimate of Expenditures which it will be necessary to defray from the State Treasury, during the years 1905 and 1906.

Expenditures authorized to be made in 1905 and 1906, by laws now in force, appropriations for the payment of which are made by the same several Acts by which such expenditures are authorized:

For the purchase of books for the library at the State Penitentiary, (Sec. 8512 R. S.).....	\$ 150.00
For the purchase of books for State Law Library, (Sec. 807 R.S.)	300.00
For caring for the ordnance stores of the State militia, (Sec. 741 R. S.).....	300.00
(1) For the education of defective youth, (Laws, 1899, page 162 et seq.)	6,000.00
For defraying the expenses of the Attorney General when traveling outside the State, (Laws, 1901, page 163 et seq.)..	1,000.00
For the payment of rent of armories for the National Guard, (Laws, 1903, page 57 et seq., Sec. 23)	4,200.00
(2) For the payment of interest on Idaho Normal School Bonds, (Laws 1895, page 64 et seq.)	7,500.00
For the payment of interest on Insane Asylum Improvement Bonds, (Laws 1895, page 148 et seq.)	2,500.00
For the payment of interest on Lewiston State Normal School Bonds, (Laws 1899, page 373 et seq.).....	750.00
For the payment of interest on Academy of Idaho Bonds, (Laws, 1901, page 17 et seq.).....	2,000.00
For the payment of interest on Albion State Normal School Bonds, (Laws, 1901, page 74 et seq.)	1,040.00
For the payment of interest on Lewiston State Normal School Bonds, (Laws, 1901, page 133 et seq.).....	640.00
For the payment of interest on Idaho Improvement Bonds, (Laws, 1901, page 158 et seq.).....	4,000.00
For the payment of interest on Refunding Bonds, (Laws, 1901, page 227 et seq.).....	8,640.00
For the payment of interest on Supreme Court Building and Library Bonds, (Laws, 1903, page 42 et seq.).....	1,200.00
For the payment of interest on Academy of Idaho Improvement Bonds, (Laws, 1903, page 51 et seq.)	2,400.00
For the payment of interest on Albion State Normal School Improvement Bonds, (Laws, 1903, page 208 et seq.).....	960.00
For the payment of interest on Idaho Improvement Bonds, (Laws, 1903, page 433 et seq.).....	3,440.00
For the payment of interest on Idaho State Penitentiary Improvement Bonds, (Laws, 1903, page 440 et seq.).....	1,600.00

Estimate of Expenditures—Continued.

Expenditures authorized to be made in 1905 and 1906, by laws now in force, appropriations for the payment of which must be made by the Legislature at its eighth session:

For the payment of the fees of Attorneys employed by the Auditor or the Attorney General, (Sec. 1685, R. S.).....	\$ 750.00
For the payment of the expenses of persons employed by the Governor to bring back fugitives from justice, (Sec. 8425 R.S.)	750.00

Expenditures which it will be necessary to authorize by new laws, appropriations for the payment of which must be made by the legislature at its eighth session:

Expenses in the Legislative Department.	
All expenses of the Legislature at its eighth session.....	\$ 50,000.00

Expenses in the Executive Department.

Governor—	
Salary of the Governor.....	\$ 10,000.00
Salary of the Governor's Secretary.....	2,400.00
All other expenses, including office expenses	3,000.00

Secretary of State—	
Salary of Secretary of State.....	4,800.00
Salaries of Clerks.....	6,750.00
Compiling and publishing eighth session laws, and Senate and House Journals, etc.....	4,000.00
All other expenses of Secretary of State, including all office expenses	3,000.00

State Auditor—	
Salary of State Auditor.....	4,800.00
Salaries of Assistant and Clerks.....	7,800.00
All other expenses of the State Auditor including all office expenses	3,000.00

Attorney General—	
Salary of Attorney General.....	6,000.00
Salary of Stenographer.....	2,400.00
All other expenses of the Attorney General, including all office expenses	1,900.00

State Treasurer—	
Salary of State Treasurer.....	8,000.00
Salary of Deputy and Clerk hire.....	3,250.00
All other expenses of the State Treasurer, including all office expenses	1,100.00

Superintendent of Public Instruction—	
Salary of Superintendent of Public Instruction.....	4,800.00
Salary of Deputy or Clerk.....	2,400.00
All other expenses of Superintendent of Public Instruction, including all office expenses.....	3,400.00

Inspector of Mines—	
Salary of Inspector of Mines.....	3,600.00
Traveling Expenses	2,600.00
All other expenses of the Inspector of Mines, including all office expenses	1,000.00

REPORT OF STATE AUDITOR.

Estimate of Expenditures—Continued.

Expenses of Officers and Boards Connected With the Executive Department.

Commissioner of Immigration—

Salary of the Commissioner of Immigration, Labor and Statistics \$ 3,600.00
 All expenses of the Commissioner of Immigration, L. and S., including all office expenses..... 5,000.00

State Engineer—

Salary of State Engineer..... 4,000.00
 All expenses of State Engineer, including all office expenses.. 6,500.00

Adjutant General—

Salary of the Adjutant General..... 2,000.00
 Clerk hire 1,800.00
 (3) All other expenses of the Adjutant General, including all office expenses..... 2,000.00
 Arming and equipping the National Guard..... 2,500.00

Insurance Commissioner—

Salary of the Insurance Commissioner..... 3,000.00
 All expenses of the Insurance Commissioner, including all office expenses .. 1,000.00

Sheep Inspector—

Salary of the Sheep Inspector..... 2,400.00
 All expenses of the Sheep Inspector, including mileage and all office expenses..... 2,400.00

State Land Board.—All expenses of the Board of every kind, or nature whatsoever, including moneys to be deposited under the provisions of U. S. Laws in order to procure the survey of public lands..... 35,000.00

Board of Horticulture.—All expenses of the Board of Horticulture of every kind whatsoever..... 8,500.00

State Board of Dairy, Pure Food and Oil Commissioners.—All expenses of the Board of Dairy, Pure Food and Oil Commissioners of every kind and nature whatsoever..... 4,500.00

State Board of Equalization.—All expenses of the Board of Equalization of every kind whatsoever..... 500.00

Board of Pardons.—All expenses of the Board of Pardons of every kind whatsoever..... 200.00

Board of Canvassers.—All expenses of the Board of Canvassers of every kind whatsoever..... 200.00

State Library Commission.—For the purchase of books..... 3,000.00
 Salary of Clerk..... 600.00
 All other expenses of every kind..... 2,000.00

REPORT OF STATE AUDITOR.

Estimate of Expenditures—Continued.

Expenses in the Judicial Department.

Supreme Court—
 (4) Salaries of Judges of the Supreme Court \$ 24,000.00
 Salary of Clerk of Supreme Court and salary of Deputy Clerk at Lewiston 7,000.00
 Salary of Crier, Bailiff and Messenger 1,400.00
 Salary of stenographer and assistant stenographer 3,000.00
 Traveling expenses of Judges 2,400.00
 Traveling expenses of Clerk 200.00
 All other expenses of the Supreme Court of every kind whatsoever 1,500.00

Law Library—
 Salary of State Law Librarian 1,800.00

District Courts—
 Salaries of Judges of the District Courts 36,000.00
 Salaries of Stenographers 12,000.00
 Traveling expenses of Judges 7,000.00
 Traveling expenses of Stenographers 2,000.00

Expenses of Maintaining Education, Charitable, Reformatory and Penal Institutions.

State University—
 Maintenance \$ 55,000.00
 Traveling expenses of Regents 1,200.00

Lewiston State Normal School—
 Maintenance \$ 30,000.00
 Traveling expenses of Trustees 500.00

Albion State Normal School—
 Maintenance \$ 22,000.00
 Traveling expenses of Trustees 500.00

Academy of Idaho—
 Maintenance \$ 30,000.00
 Traveling expenses of Trustees 350.00

Idaho Soldiers' and Sailors' Home—
 Maintenance \$ 18,000.00
 Improvements and repairs 2,000.00

Asylum for the Insane—
 Maintenance \$ 80,000.00
 Improvements and repairs 5,000.00
 Traveling expenses of Trustees 500.00

Idaho Industrial Reform School—
 Maintenance \$ 16,000.00
 Improvements and repairs 3,000.00
 Traveling expenses of Trustees 500.00

Idaho State Penitentiary—
 Maintenance \$ 78,000.00
 Improvements and repairs, (\$15,000.00 of the bonds authorized by the Legislature at its seventh session is yet available for improvements and repairs on the Penitentiary.)

(1) For the education of defective youth, tuition at schools in other States and the necessary expenses in going to and returning therefrom 20,000.00

REPORT OF STATE AUDITOR.

Estimate of Expenditures—Continued.

Miscellaneous Expenses.

Expenses of insuring buildings and other property belonging to the State,—that is property and buildings which do not belong to some distinct State Institution.....	1,500.00
Expenses of paying premiums on bonds of State officers, the procuring of which at the expense of the State, either wholly or in part, is authorized by law.....	1,500.06
Expense of procuring a burglar proof safe for the State Treasurer	3,000.06
Expense of procuring an adding machine for the State Auditor and also one for the Land Department.....	750.00
Interest on General Fund Warrants which must be paid during the years 1905 and 1906.....	15,000.00
Total	\$763,420.00
To the foregoing it may be necessary to add the following:	
To reimburse the Common School Endowment Fund.....	\$ 50,000.00
To reimburse the Normal School Endowment Fund.....	18,000.00
Total	\$ 68,000.00

For an explanation of these last mentioned items see what is said under the head of "Appropriations" herein.

SUGGESTED REVENUES

Suggested sources from which revenues may be derived to defray the expenditures which must be made from the State Treasury during the years 1905 and 1906:

From Gross Tax Levies—	
Total of the levies for the two years.....	\$700,000.00 \$700,000.00
From Licenses—	
Miscellaneous, 10 per cent, gross sales.....	26,000.00
Fish and Game, 15 per cent, gross sales.....	2,200.00
Surveyors'	250.00
28,450.00	
From Fees—	
Secretary of State.....	\$ 28,000.00
Insurance Commissioner	13,325.00
Clerk of the Supreme Court.....	2,500.00
Docket (Stenographers')	8,500.00
Notarial	3,000.00
55,325.00	
From Premium Taxes—	
Total taxes for the two years.....	35,000.00 35,000.00
From Insane Asylum Earnings—	
Total earnings for the two years.....	1,800.00 1,800.00
From Miscellaneous Sources—	
Text book repayments.....	25.00
Delinquent Poll Taxes.....	200.00
Fines	150.00
All other sources.....	12,500.00
12,875.00	
Grand total	\$833,450.00

Estimate of Expenditures and Suggested Revenues—Continued.

Recapitulation.

A comparative statement of Estimated Expenditures and Suggested Revenues of the years 1905 and 1906:

Estimated Expenditures.

To meet the requirements of Laws, authorizing the making of certain expenditures from year to year, which also contain provisions appropriating moneys to pay the same.....	\$ 11,950.00
To meet the requirements of these several laws, authorizing the issuance and sale of bonds for various purposes, which also appropriate moneys from the General Fund to pay the interest thereon as due.....	36,670.00
To meet the requirements of those certain laws, authorizing debts to be contracted, which make no appropriations for the payment of the same	1,500.00
To pay the expenses of the Legislature at its eighth session	50,000.00
To pay the expenses of the Executive Department of the State government.....	90,000.00
To pay the expenses of those officers and Board connected with the Executive Department....	90,700.00
To pay the expenses of the Judicial Department of the State government and of the State Law Library.....	98,300.00
To pay the expenses of maintaining the State Educational, Charitable, Reformatory and Penal Institutions	362,550.00
To pay miscellaneous expenses, such as premiums on insurance, etc.....	21,750.00

Suggested Revenues.

From Gross Tax Levies.....	\$700,000.00
From Sales of Licenses.....	28,450.00
From Fees of Officers.....	55,325.00
From Premium Taxes.....	35,000.00
From Insane Asylum Earnings.....	1,800.00
From all other sources.....	12,875.00
 Total	 \$763,420.00
Excess of Suggested Revenues over Estimated Expenditures	\$ 70,030.00
 Total	 \$833,450.00

(1) If an appropriation of this amount is made for this purpose, Section one (1) of the Act entitled "An Act to provide for the education of the Deaf, Dumb and Blind," Laws 1899, page 162, should be repealed.

(2) If, at any time, an Act is passed by the Legislature providing for the levying of a General Sinking Fund Tax for the payment of the interest and principal of the bonds here mentioned and those mentioned in each of the following twelve items of this schedule, it should be made to repeal the appropriations made by each of such Acts, since it will then be no longer necessary to take from the General Fund of the State moneys with which to discharge these claims for interest as they become due.

Estimate of Expenditures and Suggested Revenues—Continued.

(3) If this appropriation is made Section six (6) of Article three (3) of the Act entitled "An Act concerning the enrollment and organization of the militia of the State of Idaho, etc.", Laws 1903, page 57 et seq., should be repealed.

(4) At its seventh session the Legislature increased the salary of a Justice of the Supreme Court from three thousand dollars (\$3,000.00) per annum to four thousand dollars (\$4,000.00) per annum, but since Section twenty-seven (27), Article five (V) of the Constitution provides that "The Legislature may, by law, diminish or increase the compensation of any or all of the officers named in this Section, but no diminution or increase shall effect the salaries of the officers then in office during their term," it would appear that the provisions of the Constitution, operating upon those of the Act increasing the salary of a Justice either cause one Justice to draw an annual salary greater by one thousand dollars (\$1,000.00) than the salaries of the other two Justices or defer the taking effect of the "Salary Act" until 1910, with the beginning of which official year the terms of all Justices holding office at the time of the passage of the Act increasing the salaries of the Justices will expire.

Inasmuch as the Attorney General has rendered an opinion to the effect that the Act of the Legislature entitled "An Act to amend Section 6151 of the Revised Statutes as added thereto by an Act entitled 'An Act providing for the payment of certain expenses of Judges, etc.,'" (Laws, 1903, page 47) was enacted for the purpose of giving to Justices of the Supreme Court compensation in addition to their salaries, I have estimated the amount required for this purpose to be twenty-four hundred dollars (\$2,400.00). If the Legislature should deem the increase of salaries of Justices made by the Act of 1903 a sufficient reason for repealing the act providing for the payment of certain expenses of Judges, above referred to and should, furthermore, decide to construe the 'Salary Act' of 1903 as giving to one Justice a salary of four thousand dollars (\$4,000.00) per annum and to the other two Justices salaries of three thousand dollars (\$3,000.00) per annum during the official years 1905 and 1906, some provision should be made to reimburse the Justices drawing salaries of three thousand dollars (\$3,000.00) each for the loss which they will sustain by a repeal of the Act which gives to them two hundred dollars (\$200.00) for each term of Court held (Laws 1903, page 47 et seq.).

NOTE—That certain act providing for the erection of a Supreme Court and State Law Library building at Lewiston also contains the following provision:

"That upon the completion of said supreme court building and library, and the purchase of said library as aforesaid and upon the taking of the care and custody thereof by the deputy clerk of said court as hereinabove provided, the said deputy clerk shall thereafter receive the sum of seventy-five dollars per month in full payment of all his services as such deputy clerk, to be paid to him monthly by the Treasurer of the State out of any moneys in the treasury not otherwise appropriated."

This will probably necessitate the expenditure of one thousand eight hundred dollars (\$1,800.00) for the salary of the deputy clerk of the supreme court at Lewiston in the years 1905 and 1906, instead of one thousand dollars (\$1,000.00) as set out in the above estimate.

Revenues and Expenditures.

The word revenue in its ordinary significance means the annual income of a State derived from taxation, customs, excise, or other sources and appropriated for the payment of State expenses. "Revenue" when applied to the affairs of a state expresses the same idea that "income" does when applied to the affairs of an individual. Moneys derived from the issuance and sale of bonds by the State are no more a part of its "revenues" for the year in which such bonds are authorized, or issued, than is that money, which Henry Jones borrows by executing his note or notes secured by a mortgage upon his property, a part of Mr. Jones's "income" for the year in which such transaction occurs.

If Mr. Jones, merchant, farmer, or what not, is a prudent business man he will confine his current, or ordinary, expenses to an amount not exceeding his "income" and if methods similar to those which a prudent individual approves are adopted in handling the State's business affairs the current, or ordinary, expenses of conducting the State Government and maintaining the State educational and other institutions will be kept well within the available current "revenues." The framers of our State Constitution, evidently fearing that the Legislature might at some time depart from sound business methods in the enactment of laws relating to revenue and expenditure, embraced therein the following provision, to wit:—

"No appropriation shall be made nor any expenditure authorized by the Legislature, whereby the expenditure of the State during any fiscal year shall exceed the total tax then provided for by law, and applicable to such appropriation or expenditure unless the Legislature making such appropriation shall provide for levying a sufficient tax, not exceeding the rates allowed in Section nine (9) of this Article, to pay such appropriation or expenditure within such fiscal year. This provision shall not apply to appropriations or expenditures to suppress insurrection, defend the State, or assist in defending the United States in time of war. (Constitution of the State of Idaho, Article VII, "Revenue and Finance," Section 11.)

If this section of the Constitution does not expressly restrict current expenditures to an amount not exceeding the available current revenues, it certainly fails to accomplish the purpose for which it was intended and is absolutely of no effect.

The following Table of Expenditures and Revenues illustrates the meaning of the foregoing paragraphs. It also explains the method by which the Legislature sometimes imposes upon itself, unintentionally perhaps, in attempting to provide moneys to pay current expenses by authorizing the issuance and sale of bonds (that is, by borrowing money to meet those obligations which the Constitution says must be paid from current revenues):—

TABLE OF EXPENDITURES AND REVENUES, 1903-1904.

Expenditures.

Expenditures authorized by Statutes enacted prior to 1903 and 1904, effective during such years:	
Purchase of books for the library at the State Penitentiary, (Sects. 8510, 8511, and 8512 R. S.).....	\$ 150.00
Purchase of books for the State Law Library (Sec. 807 R. S.).....	300.00
Caring for the ordnance stores of the State Militia, (Sec. 741, R. S.).....	300.00
Educating defective youth, (Laws, 1899, Pg. 162, Sec. 1)	6,000.00
Traveling expenses of Attorney General, while traveling outside the State, (Laws, 1901, Pg. 163, Sec. 1)	1,000.00
Total	\$ 7,750.00

Expenditures authorized by those certain Acts providing for the issuance and sale of bonds for various purposes:

Interest, 1903 and 1904, Idaho Normal School Bonds, (Laws, 1895, Pg. 64 et seq.).....	\$ 7,500.00
Interest, 1903 and 1904, Insane Asylum Improvement Bonds, (Laws, 1895, Pg. 148 et seq.).....	2,500.00
Interest, 1903 and 1904, Lewiston State Normal School Bonds, (Laws, 1899, Pg. 373 et seq.).....	750.00
Interest, 1903 and 1904, Academy of Idaho Bonds, (Laws, 1901, Pg. 17 et seq.).....	2,000.00
Interest, 1903 and 1904, Albion State Normal School Bonds, (Laws 1901, Pg. 74 et seq.).....	1,040.00
Interest, 1903 and 1904, Lewiston State Normal School Bonds, (Laws, 1901, Pg. 133 et seq.).....	640.00
Interest, 1903 and 1904, Idaho Improvement Bonds, (Series 1901), (Laws, 1901, Pg. 158 et seq.).....	4,000.00
Interest, 1903 and 1904, Refunding Bonds, 1901, (Laws, 1901, Pg. 227 et seq.).....	8,640.00
Interest, 1903 and 1904, Idaho Supreme Court Building and Library Bonds, (Laws, 1903, Pg. 42 et seq.)	1,200.00

Interest, 1903 and 1904, Academy of Idaho Improvement Bonds, (Laws, 1903, Pg. 51 et seq.).....	2,400.00
Interest, 1903 and 1904, Albion State Normal School Improvement Bonds, (Laws, 1903, Pg. 208 et seq.).....	960.00
Interest, 1903 and 1904, Idaho Improvement Bonds, (Laws, 1903, Pg. 433 et seq.).....	3,440.00
Interest, 1903 and 1904, Idaho State Penitentiary Improvement Bonds, (Laws, 1903, Pg. 440 et seq.).....	1,600.00
Total	\$ 36,670.00
Expenditures authorized by the Legislature at its Seventh Session, effective during 1903 and 1904:	
Legislature, (Seventh Session), (Laws, 1903, Pg. 3 et seq.).....	\$ 50,000.00
Academy of Idaho Deficiencies, (Laws, 1903, Pg. 7 et seq.).....	6,554.56
Idaho Industrial Reform School, Maintenance, (Laws, 1903, Pg. 12 et seq.).....	15,000.00
Bridge across Snake River at American Falls, (Laws, 1903, Pg. 54 et seq.).....	10,000.00
Rent of Armories for National Guard, (Laws, 1903, Pg. 57 et seq.).....	4,200.00
Adjutant General's current expenses, (Laws, 1903, Pg. 57 et seq.).....	2,000.00
Adjutant General's Salary, (Laws, 1903 Pg. 57, et seq.)	4,000.00
Long Valley and Roosevelt Wagon Road, (Laws, 1903, Pg. 83 et seq.).....	20,000.00
Pure Food Commission's Expenses, etc., (Laws, 1903, Pg. 95 et seq.).....	4,900.00
Bridge across Salmon River in Lemhi County, (Laws, 1903, Pg. 146 et seq.).....	3,000.00
Game Warden's Salary, etc., (Laws, 1903, Pg. 188 et seq.)	2,000.00
St. Louis Exposition, etc., (Laws, 1903, Pg. 279 et seq.)	25,000.00
"General Appropriation Act", (Laws, 1903, Pg. 304 et seq.)	598,375.00
Bridge across Snake River near Weiser, (Laws, 1903, Pg. 331 et seq.).....	15,000.00
Supreme Court Reports, (Laws, 1903, Pg. 367 et seq.)	7,500.00
Relief of R. Bledsoe, (Laws, 1903, Pg. 442 et seq.)	156.00
Total	\$767,685.56
Grand total of all expenditures which must be paid from the revenues available during the fiscal years 1903 and 1904.....	\$812,105.56

The sum of seven thousand, five hundred dollars (\$7,500.00) was appropriated for the purpose of carrying out certain provisions of the "Depositary Law," but, inasmuch as this Act has been held by our Supreme Court to be invalid, I have not included this amount in the foregoing list of appropriations.

It seems to have been the purpose of the legislature to appropriate ten thousand dollars (\$10000.00) of the revenues of 1903 and 1904 for use in 1905 in maintaining an exhibit at the Lewis and Clark fair. This amount I have omitted from the foregoing list of appropriations. If it be added thereto the total of all appropriations effective during 1903 and 1904, will be increased to eight hundred twenty-two thousand, one hundred five & 56-100 dollars (\$822105.56).

Since no specified amount is appropriated, or attempted to be appropriated, by the "Sugar Bounty Act" and no bonds have been sold to provide moneys with which to pay such bounty (under the provisions of the Act found on page 308, Laws of 1903), it has been impossible to take into consideration such attempted appropriation or the moneys which it was intended to realize from the sale of such bonds in the above table, or elsewhere in this report.

REVENUES.

Revenues, provided prior to the years 1903 and 1904, remaining unappropriated, therefore, being available for the payment of the expenditures of such years, (1903-1904) (cash in the State Treasury and uncollected revenues due to the State from various Counties).....	\$127,892.69
Revenues, which have accrued from sundry sources and at various times prior to and during the years 1903 and 1904, available for the payment of the expenditures of such years (1903 and 1904) (cash in the State Treasury not required for the purposes for which collected which has been passed to the General Fund in 1903 and 1904).....	16,235.32
Revenues (Property Taxes) provided by the Legislature at its seventh session by entirely new Statutes (Gross, or General Tax Levy of the years 1903 and 1904).....	550,000.00
Revenues, other than property taxes, which have accrued to the General Fund from miscellaneous sources during the years 1903 and 1904 (fees collected by State Officers, sales of licenses, et cetera).....	90,063.04
Total revenues available for and applicable to the payment of the expenditures of the years 1903 and 1904.....	784,191.06
Bonds authorized to be issued and sold for the purpose of providing moneys to be used as revenues (Laws 1903, p. 308 et seq.)	82,500.00
Grand total of all moneys provided, or attempted to be provided, to pay the expenditures of the years 1903 and 1904..	\$866,691.05
Total appropriations made and expenditures authorized for 1903 and 1904.....	\$822,105.56
Total revenues (legally provided) available to meet the same..	\$784,191.05

Excess of appropriations and expenditures over revenues (legally provided)	\$ 37,915.51
Total of all moneys provided, or attempted to be provided, to pay the expenditures of the years 1903 and 1904.....	\$866,691.05
Total appropriations made and expenditures authorized for the years 1903 and 1904.....	822,105.56
Excess of moneys provided (legally, by taxation) and at- tempted to be provided (questionably, by authorizing the issuance and sale of bonds) over appropriations made and expenditures authorized for the years 1903 and 1904.....	\$ 44,585.49

The foregoing tables are not absolutely correct. To this extent only, however, are they lacking in being perfect,—I have offset the revenues which will be received from miscellaneous sources during the fourth quarter of the year 1904 (all other revenues of every kind for the whole of the years 1903 and 1904 having been taken into consideration) against the interest which it has been and which it will yet be necessary to pay on 1903 and 1904 General Fund warrants, causing the one to exactly balance the other. This, of course, will not be the case when such revenues are collected and such interest all computed and paid, but the balance on the one hand or the other will be so slight that the above table, for all practical purposes, may be considered as perfectly correct.

From the foregoing it appears that the Legislature at its seventh session did not limit the amount of expenditures which it authorized to the total of the taxes then provided by law and applicable to the payment of such expenditures, (that is to say, to the un-appropriated revenues in the State Treasury in the form of cash and the un-collected revenues due to the State from the several Counties), the revenues which it provided and the miscellaneous revenues, of a permanent or temporary character, to be collected during the succeeding two fiscal years, applicable to the same purpose; it, however, does appear very clearly that, having authorized expenditures which more than exhausted the revenues on hand and those to accrue during the fiscal years 1903 and 1904, the Legislature adopted the expedient of providing for the issuance and sale of bonds, (in a rather careless manner) the proceeds of which it directed to be used as if it were revenues in order to extricate itself from the difficulties

confronting it as a result of such over-appropriation and over-authorization, in direct violation of the provisions of Article VII (Finance and Revenue) of the Constitution.

No intent of the framers of our State Constitution is more apparent than that which even a casual reading of the chapter on Finance and Revenue (Article VII) will disclose, namely, that the ordinary and current expenses must be paid in full from the revenues collected under the provisions of laws passed for the purpose of carrying out the system, or scheme, of finance provided for by it. Our Supreme Court in passing upon the case of Stein v. Morrison, Governor, et al. (75 Pac. 246,—Syllabus) says, "Article 7 of the Constitution contemplates a complete scheme for the collection of taxes and revenue and the payment of the current expenses of the State, looking to the general purpose of ending the two years for which appropriations are made with the expenses of maintaining the State government for that period fully paid."

If any portion of the current and ordinary expenses may be paid from the proceeds of the sale of bonds, the whole thereof may be so provided for and thus the burden of maintaining the State government and the State institutions can be shifted from the shoulders of him who lives in the State to-day and enjoys the protection and privileges afforded by the present State government and the State institutions to the shoulders of him who shall be a citizen of the State ten, fifteen or twenty years hence.

Every bond issued by the State consumes a certain amount of the credit which the State has under the provisions of Section 1, Article VIII of the Constitution and which (credit) is limited thereby. Such a system of finance as that above suggested would, in a few years, exhaust all the credit which the State has under the provisions of the Section above referred to making it necessary to submit to the electors of the State the question of an extension of credit before any additional bonds could be legally issued, no matter how great and urgent the necessity therefor.

In this connection I wish to call attention to another method by which it has been made possible to pay a portion of the current expenses of the State by issuing bonds. This in general and briefly is such method:—The

expenditures authorized and appropriations made for a certain year, or bi-ennial period, are for smaller amounts than necessity demands, and before the expiration of such time they are exhausted. In order to provide a means for maintaining those institutions or carrying on the business of those departments, whose expenditures have reached the limits set by the Legislature, until the expiration of the period which the exhausted appropriations were intended to cover, the State Board of Examiners makes temporary use of the State's credit and the institutions or departments are authorized to contract debts, claims for which are audited by the Board of Examiners, allowed, and referred to the Legislature for payment. When such claims reach the Legislature, being just and reasonable and moreover having been authorized, audited and allowed by the Board of Examiners, they are ordered paid. But from what source are funds for that purpose to be had? The revenues for the year or years during which the debts were contracted have been consumed. The expedient of issuing bonds is resorted to and the provisions of the Constitution requiring that the current and ordinary business of the State shall be conducted on a cash basis are violated.

Is it not possible to conduct the business affairs of the State without violating constitutional provisions? From such experience as I have had I believe it is and, moreover, that such is the wish of a very large majority of the citizens of the State. Continued known violation of any law begets disregard and contempt for all law.

Appropriations.

The appropriations which will be required to pay the expenditures of the ensuing two fiscal years will be greatly in excess of those of any preceding biennial period. In the table of Suggested Revenues (see page —hereof) I have endeavored to indicate means for providing revenues to meet these appropriations fully. While the amount which it will be necessary to appropriate to pay the expenditures of the years 1905 and 1906 is large, it would be poor economy to attempt to reduce it by making niggardly appropriations for the maintenance of any of the State departments or institutions.

The future interests and the reputation of the State should not be so lightly held as to be outweighed by a monetary consideration so trifling in comparison with the results which may be accomplished by a judicious or the injury which may follow an injudicious financial jolicy.

The needs of each department and institution should be carefully considered and appropriations commensurate thereto made. The State Board of Examiners should then be empowered to authorize none of the departments or institutions to make any expenditure or to contract any indebtedness in excess of the appropriations made for the support or maintenance of each, excepting the Asylum for the Insane, the Soldiers and Sailors' Home and the State Penitentiary; and the power of the Board to authorize the making of expenditures or the contracting of indebtedness in excess of the appropriations made for the institutions named should be limited to the amount by which the total revenues available during the years 1905 and 1906 exceed the total appropriations effective during such years. A provision which will insure this restriction should be made a part of every Act of the Legislature by which an appropriation is made.

My reasons for suggesting what might be termed a liberal policy in the matter of appropriations and one of somewhat rigid restrictions respecting what is commonly termed "the authorization of deficiencies" may be briefly stated as follows:—Since it is the duty of the individual to maintain as "respectable an establishment" as is consistent with his income so should the State maintain its several departments of government and its institutions in a manner befitting its pretensions and in keeping with its revenues. Indebtedness for current expenses in excess of current revenues should not be contracted for the same reasons which forbid extravagance in the individual. The fathers of our constitution intended that we should maintain the State government and institutions in a respectable style and to that end made provisions which permit the collection of liberal revenues. They did not, however, intend that we should drift in to that typical shortcoming of the improvident, the habit of borrowing from the future. To insure against this habit they provided for us a fundamental law forbidding the making

of appropriations in excess of the revenues applicable thereto, the spirit, true intent and the very letter of which are violated whenever the State Board of Examiners is empowered to authorize expenditures without being limited to an amount which when added to the expenditures authorized by the Legislature will make a total not exceeding the total of available revenues applicable to the payment of such total expenditures.

It will be noted that in the Table of Estimated Expenditures I have embraced the following:—

To reimburse the Common School Endowment Fund.....	\$50,000.00
To reimburse the Normal School Endowment Fund.....	18,000.00
Total	\$68,000.00

In order to obtain a full and clear understanding of these items it is necessary to have read certain of the provisions of four acts passed by the Legislature at its seventh session.

At page 308, Laws of 1903, is found the following:

"An Act, providing moneys to pay certain appropriations made by the Legislature, and to pay certain deficiency claims against the State of Idaho by providing for the issuance of bonds and making provision for the payment of interest thereon and creating a sinking fund. "Be it enacted by the Legislature of the State of Idaho:

"Section 1. For the purpose of providing money to pay certain appropriations made by the Legislature at the Seventh, 1903, Session thereof, and to pay certain deficiency claims against the State of Idaho, hereinafter, in this act specified and set forth, a loan of one hundred and sixty-three thousand (\$163000.000) dollars, or so much thereof as may be necessary, is hereby authorized to be negotiated by a board consisting of the Governor, Treasurer, Secretary of State and Attorney General on the faith and credit of the State of Idaho.

"Sec. 3. * * * The State Board of Land Commissioners is hereby authorized and directed to invest any moneys in the general school fund of the State in the bonds authorized by this act to be issued, at their par value; the remainder of such bonds, if any, to be negotiated by a sale to the highest responsible bidder: Provided, That none of said bonds shall be so sold for less

than their face or par value. The money received from the sale of said bonds shall be by the Treasurer placed in the several funds and in the several amounts as hereinafter, in this section, stated, to wit:

"Fifteen thousand (\$15000) dollars in "Idaho Industrial Reform School Fund;" fifteen thousand (\$15000) dollars in the "Weiser Bridge Fund;" thirty-five (\$35000) dollars in the "St. Louis and Lewis and Clark Exposition Fund;" twenty thousand (\$20000) dollars in "Long Valley and Roosevelt State Wagon Road Fund;" seven thousand five hundred (\$7500) dollars in "Supreme Court Decisions Fund;" twenty thousand (\$20000) dollars in "Sugar Bounty Fund" and the remainder in a fund to be known as "Bond Deficiency Fund 1903." The Treasurer is hereby authorized to pay out of the said several funds all warrants properly drawn on the same and out of the moneys in the "Bond Deficiency Fund, 1903," to pay warrants for the following unpaid deficiency claims, to wit:

- "1. E. J. Dockery, land deptmt. def. cert. 4. \$151.24
- "2. E. L. Ballard, land deptmt. def. cert. 6. 40.21
- "3. B. F. Hurst, land deptmt. def. cert. 6a. 255.00" * * *

The object of this Act to which I wish first to call attention is that which authorizes the issuance and sale of fifty thousand, five hundred dollars (\$50500.00) of the bonds provided for by it and directs that the proceeds of such sale be placed in a fund to be known as the "Bond Deficiency Fund 1903" and used for the payment of certain claims against the State therein enumerated all of which are for debts contracted during the years 1901 and 1902 in maintaining certain departments of the State government and some of the State institutions. Now, if the intent of those provisions of the constitution, which require that current expenses be paid from the available revenues applicable to such purpose and not from moneys borrowed upon the faith and credit of the State, is to be observed then these claims are a charge against the revenues of the years 1901 and 1902 and provision should have been made for their payment therefrom. The Act of the Legislature authorizing the borrowing of money to be used for their payment is, therefore, invalid and the bonds themselves, upon which such moneys were borrowed from the General School Fund, the Normal School

Endowment Fund and the Soldiers' Home Endowment Fund, are void. I, therefore, suggest that moneys should be appropriated from the general funds of the State to reimburse these educational funds for the amounts taken from them and used in the purchase of these bonds and that the bonds be then taken up and cancelled. I base this suggestion upon the provisions of Sections three (3) and four (4) of Article IX of the Constitution, which read as follows:—

"Section 3. The public school fund of the state shall forever remain inviolate and intact; the interest thereon only shall be expended in the maintenance of the schools of the state, and shall be distributed among the several counties and school districts of the state in such manner as may be prescribed by law. No part of this fund, principal or interest, shall ever be transferred to any other fund, or used or appropriated except as herein provided. The state treasurer shall be the custodian of this fund, and the same shall be securely and profitably invested as may be by law directed. The state shall supply all losses thereof that may in any manner occur."

"Section 4. The Public school fund of the state shall consist of the proceeds of such lands as have heretofore been granted, or may hereafter be granted, to the state by the general government, known as school lands, and those granted in lieu of such; lands acquired by gift or grant from any person or corporation, under any law or grant of the general government, and of all other grants of land or money made to the state from the general government for general educational purposes, or where no other special purpose is indicated in such grant; all estate or distributive shares of estates that may escheat to the state; all unclaimed shares and dividends of any corporation incorporated under the laws of the state; and all other grants, gifts, devises, or bequests made to the state for general educational purposes."

Note also the following conflicts between the provisions of prior acts making appropriations for certain purposes and the provisions of this so-called "Bond Deficiency Act, 1903" by which it seems to have been attempted to provide moneys for the same purposes intended to be fulfilled by the appropriations made by the Acts first passed. (In

this connection it will be noted that in the subsequent Act no attempt is made to repeal the appropriating clause contained in each of the former Acts):

"An Act for the construction of a wagon Road in the counties of Boise and Idaho and creating a fund for the completion of the same and providing therefor, the sum of \$20,000 and requiring a donation from citizens in order to insure the completion of the construction of said road. "Be it enacted by the Legislature of the State of Idaho:

* * *

"Sec. 8. For the purpose of furnishing money to be used in the construction of said road under the provisions of this act, the sum of \$20,000 is hereby appropriated out of the general fund of the State.

* * *

"Approved the 11th day of March, 1903." (Laws, 1903, page 83 et seq.)

"An Act providing money to pay certain appropriations made by the Legislature, and to pay certain deficiency claims against the State of Idaho by providing for the issuance of bonds and making provision for the payment of interest thereon and creating a sinking fund.

"Be it enacted by the Legislature of the State of Idaho:

* * *

"Sec. 3. * * * The money received from the sale of said bonds shall be by the Treasurer placed in the several funds and in the several amounts as hereinafter, in this section, stated, to-wit: * * * twenty thousand (\$20000.) dollars in 'Long Valley and Roosevelt State Wagon Road Fund.' * * *

* * *

"Approved the 16th day of March, 1903."—(Laws, 1903, page 308 et seq.)

"An Act to provide for the publication of the decisions of the Supreme Court.

"Be it enacted by the Legislature of the State of Idaho:

* * *

"Sec. 9. The sum of seven thousand five hundred dollars, or so much thereof as may be necessary, is hereby appropriated out of any moneys in the State Treasury not

otherwise appropriated, for the purpose of preparing and printing the reports of said Supreme Court decisions.

* * *

"Approved the 6th day of March, 1903."—(Laws, 1903, page 367 et seq.)

"An Act providing money to pay certain appropriations made by the Legislature, and to pay certain deficiency claims against the State of Idaho by providing for the issuance of bonds and making provision for the payment of interest thereon and creating a sinking fund.

"Be it enacted by the Legislature of the State of Idaho:

* * *

"Sec. 3. * * * The money received from the sale of said bonds shall be by the Treasurer placed in the several funds and in the several amounts as hereinafter, in this section, stated, to-wit: * * * seven thousand five hundred (\$7,500) dollars in 'Supreme Court Decisions Fund.' * * *

* * *

"Approved the 16th day of March, 1903."—(Laws, 1903, page 308 et seq.)

"An Act appropriating money to pay the expenses in maintaining an exhibit of the products of the State of Idaho at the St. Louis Louisiana Purchase Exposition to be held in the city of St. Louis in nineteen hundred and four, and at the Lewis and Clark Exposition at Portland, Oregon, in nineteen hundred and five, and to provide for commissioners thereof.

"Be it enacted by the Legislature of the State of Idaho:

* * *

"Sec. 7. To carry out the provisions of this act the sum of thirty-five thousand dollars, or so much thereof as is necessary, is hereby appropriated out of any money in the treasury not otherwise appropriated, the sum so appropriated to be available and to be used as follows:

"Fifteen thousand dollars in the year 1903, to be used in defraying the expenses of said commission and the expense of collecting, transporting and maintaining the exhibits for the St. Louis Exposition; ten thousand dollars in the year 1904 to be used in defraying the expenses of said commission and of maintaining the exhibits at St.

Louis and in removing the same from St. Louis to Portland, Oregon; and ten thousand dollars in the year 1905 in defraying the expenses of said commission and of maintaining the exhibit at Portland, Oregon, and in collecting, shipping and returning such exhibits as hereinbefore required and provided. Any unexpended balance of the appropriation herein made for any one year shall be placed to the credit of said commission for the succeeding year and shall be available for the purposes for which said appropriation is made.

* * *

"Approved on the 4th day of March, 1903."—(Laws, 1903, page 279 et seq.)

"An Act providing money to pay certain appropriations made by the Legislature, and to pay certain deficiency claims against the State of Idaho by providing for the issuance of bonds and making provision for the payment of interest thereon and creating a sinking fund.

"Be it enacted by the Legislature of the State of Idaho:

* * *

"Sec. 3. * * * The money received from the sale of said bonds shall be by the Treasurer placed in the several funds and in the several amounts as hereinafter, in this section, stated, to-wit: * * * thirty-five (\$35000) dollars in the 'St. Louis and Lewis and Clark Exposition Fund.' * * *

* * *

"Approved the 16th day of March, 1903."—(Laws, 1903, page 308 et seq.)

Funds having been provided by previous Acts of the Legislature making appropriations for each of these purposes (building the Roosevelt and Long Valley Wagon Road, providing and maintaining exhibits at the St. Louis and Lewis and Clark's Expositions and publishing the reports of the decisions of the Supreme Court) the authorization, intended to accomplish the same purposes, attempted by the subsequent Act (the Act found on page 308 et seq., Laws of 1903) is certainly invalid and the bonds issued under the provisions of such subsequent Act must, as a natural consequence, be illegal. I, therefore, recommend the appropriation of moneys from the general

funds of the State to be used in repaying those educational funds from which moneys were taken to purchase the bonds in question and that in each case the bonds be taken up and cancelled. I do not make a similar recommendation with reference to the moneys taken from the Soldiers' Home Land Endowment Fund and used in a like manner for the reason that I find no constitutional or statutory provision directing that the State shall supply all losses to this fund which may in any manner occur as I do in the case of the permanent educational funds, yet, I believe, such action should be taken.

All moneys, received from such sales as have been made of the bonds authorized by the Act found on page 308 of the Laws of 1903, have been passed to the General Fund of the State, from those special funds named in said Act in which have been placed any of such moneys, for the reason that the expenditures, which it is to be presumed were intended to be paid from these special funds, were paid from the appropriations made from the General Fund of the State for these same several purposes. Consequently the appropriation of moneys from the General Fund of the State to reimburse the educational funds for the invalid bonds now held by them is no injustice either to the General Fund or to the educational funds which are to be reimbursed, because the General Fund has had the use of these sums of money since the time they were taken from the educational funds, and the educational funds have each received from the General Fund as compensation therefor (that is for the use of these sums) interest at the rate of four per cent. (4 per cent.) per annum thereon. If the appropriations to reimburse these educational funds are made as herein suggested, the finances of the State will stand as if the Act found on page 308 of the Laws of 1903 had never been passed by the Legislature, except as to the moneys taken from the Soldiers' Home Land Endowment Fund and used in purchasing twenty-five thousand (\$25000.00) dollars of the bonds issued under the provisions of this Act. If the Legislature should reimburse the Soldiers' Home Land Endowment Fund by an appropriation from the General Fund, the finances of the State will be in exactly the same condition, in all re-

spects, they would have been in had the so called "Bond Deficiency Act" of 1903 never become a law.

Before leaving the subject of appropriations, I wish to suggest that each of those authorized for the maintenance of the several departments of the State government be made up of three items only, viz.—1. For the payment of the salary of the head of the department. 2. For the payment of the salaries of his assistants and clerks. 3. For the payment of all other expenses of the department. A multiplicity of accounts with each department and much confusion may thus be avoided.

A Needed Constitutional Amendment.

Attention is called to the provisions of Section nine (9) of Article VII of our State Constitution which are as follows, "Section 9. The rate of taxation of real and personal property for State purposes, shall never exceed ten (10) mills on each dollar of assessed valuation; and if the taxable property in the State shall amount to fifty million (50,000,000) dollars, the rate shall not exceed five (5) mills on each dollar of valuation; and whenever the taxable property in the State shall amount to one hundred million (100,000,000) dollars, the rate shall not exceed three (3) mills on each dollar of valuation; and whenever the taxable property of the State shall amount to three hundred million (300,000,000) dollars, the rate shall never thereafter exceed one and one-half (1 1-2) mills on each dollar of valuation, unless a proposition to increase such rate, specifying the rate proposed and the time during which the same shall be levied, shall have been submitted to the people at a general election, and shall have received a majority of all the votes cast for and against it at such election."

Under these provisions it will be impossible to collect as great an amount of revenue from property taxation when the valuation of the assessable property in the State shall have reached one hundred millions of dollars as may be collected in the year 1905 when the total value of assessable property will be about seventy millions of dollars.

The increase in the value of assessable property in the State from fifty-one million, four hundred thousand dol-

lars on the first day of July in the year 1901, to sixty-seven million, five hundred thousand dollars on the first day of July, 1904, warrants the presumption that before the end of the year 1908, the value of assessable property will have reached the sum of one hundred millions of dollars. It, therefore, behooves the Legislature at its eighth session to take suitable action to submit the question of amending the Section of the Constitution above quoted in such manner that the schedule of limitations therein and thereby fixed shall be better adapted to the needs of the State in that respect.

Action upon this matter at the eighth session of the Legislature is suggested for the following reasons: First. Because there is every reason to believe that the value of assessable property in the State of Idaho will exceed one hundred millions of dollars in the year 1908; Second. Because an amendment of the Constitution can not be effected in less than two years; Third. If, for any reason, a second submission of this matter to the electors of the State should become necessary, it will require four years in which to accomplish the desired amendment.

The earliest possible action is therefore desirable and whatever other matters may, by inadvertence, or otherwise, fail to receive proper attention from the Legislature at its eighth session, it is very much to be hoped that this one will not. The welfare of the State would be too seriously effected by such neglect.

Bond Issues.

The bonds which have been issued by the State and are now outstanding amount to a total of seven hundred and thirty-three thousand, five hundred dollars (\$733500.00) and those which have been authorized but not issued, one hundred and twenty-five thousand dollars (\$125000.00), making the total of the State's liabilities, on account of the Acts of the Legislature authorizing the issuance and sale of bonds for various purposes, eight hundred and fifty-eight thousand, five hundred dollars (\$858500.00).

The following table will enable an understanding of the general purposes for which these bonds have been issued:

For refunding the unpaid balance of the indebtedness of Idaho Territory	\$108,000.00
For the purpose of building Wagon Roads.....	97,000.00
For building and improving State buildings and buildings for the various State institutions.....	373,500.00
For funding "deficiency indebtedness" and supplementing the revenues	280,000.00
Total	\$858,500.00

The debts and liabilities of the State at this time, exclusive of the unpaid balance of the debt of the territory at the date of its admission as a State, amount to the sum of seven hundred and fifty thousand, five hundred dollars (\$750500.00) and the assessed value of all taxable property in the State is sixty-seven million, four hundred and seventy-three thousand, eight hundred and eighty-six & 50-100 dollars (\$67473886.50), therefore, the State may, at this time, contract a liability, or liabilities, a debt, or debts, in addition to its present debts and liabilities amounting to the sum of eight hundred and fifty-eight thousand, five hundred dollars (\$858500.00), which singly or in the aggregate amount to the sum of two hundred and sixty-two thousand, one hundred and eight dollars (\$262108.00). If the Legislature should take up and cancel those of the "Deficiency Bonds 1903" which have been issued, as suggested under the head of "Appropriations" and repeal the "Bond Deficiency Act, 1903," the State can then incur debts and liabilities, in addition to those then outstanding of the present existing debts and liabilities, which in the aggregate shall not exceed the sum of four hundred and twenty-five thousand, one hundred and eight dollars (\$425108.00).

Inasmuch as the Legislature will be called upon at its next ensuing session to authorize the issuance of bonds for various purposes, I have gone into detail and extended the foregoing to a length that, with the tables contained in the foregoing pages of this report, will place before the members reliable information from which to determine the amount of bonds, in addition to those now outstanding, which may be authorized without going beyond the limit of State indebtedness fixed by Section one (1) of Article VIII of the Constitution.

For my pains permit me to call attention to the following facts and conditions,—First. For about one-half

of the present indebtedness of the State there is absolutely nothing in the way of public improvements "to show." Second. That for about one-eighth of such indebtedness there is some unused and practically abandoned wagon road which should have been built, if built at all, without exhausting any portion of the State's credit. Third. That the indebtedness of the State is growing at a much more rapid rate, proportionately, than is the assessed value of the taxable property in the State. Fourth. That a number of new State buildings and much improvement of those buildings now in use by the State, also a number of new buildings for the various State institutions and a great deal of improvement and remodeling of those buildings now being used by some of these institutions will soon be most urgently needed. Fifth. That the unexhausted credit of the State is small in comparison with the demands which will be made upon it to furnish the means with which to make the improvements and build the new buildings referred to in the preceding paragraph. In view of the foregoing I venture to suggest the advisability of paying all current and ordinary expenditures, which it may be necessary to authorize, from the revenues,—in short to conduct the business of the State in a manner in harmony with the spirit of "doing business on a cash basis," which I understand to be the spirit of the provisions of the Constitution governing in this matter.

The following bonds are issued under Acts containing provisions by the terms of which the proceeds of the sales of the lands and of the timber growing thereon, granted to the State for the purpose of producing irreducible endowment funds for the support and maintenance of the particular educational institutions to which by allotment, appropriation or otherwise they belong, are directed to be set aside in sinking funds to secure the payment of both the principal and interest of the respective bond issues which such Acts severally authorize and other provisions requiring that such proceeds of the sales of lands and timber be ultimately used for the redemption of such bonds at maturity, et cetera; all of which are contrary to and in direct violation of certain provisions of our constitution and the Acts of Congress

by which these lands were granted to the State. I, therefore, suggest that an Act be passed levying a general bond sinking fund tax, for the payment of both the principal and interest of these bonds as the same become due, to continue in force and effect until all of said bonds with the interest shall have been paid,—it being now necessary to burden the general funds of the State with the payment of the interest on these bonds as it falls due, under the temporary provisions contained in each of these Acts for the payment of interest, with no prospect at all for the payment of the principal at maturity.

The bonds to which I refer are,—

Idaho Lewiston State Normal School, (Laws, 1901, Pg. 133 et seq.)	\$ 8,000.00
Idaho Improvement, (Laws, 1901, Pg. 158 et seq.).....	50,000.00
The Academy of Idaho, (Laws, 1901, Pg. 17 et seq.).....	25,000.00
Idaho Normal School, (Laws, 1895, Pg. 64 et seq.).....	75,000.00
Idaho Lewiston State Normal School, (Laws, 1899, Pg. 373 et seq.)	7,500.00
Idaho Albion State Normal School, (Laws, 1901, Pg. 74 et seq.)	18,000.00
The Academy of Idaho Improvement, (Laws, 1903, Pg. 51 et seq.)	30,000.00
The Albion State Normal School, (Laws, 1903, Pg. 208 et seq.)	12,000.00
Total	\$220,500.00
With the above there might also be included Idaho Improve- ment Bonds. (Laws, 1903, Pg. 433 et seq.).....	\$ 43,000.00

In this connection, I wish to call particular attention to the fact that, for the payment of the "Idaho State Penitentiary Improvement Bonds" at maturity or for the payment of the interest thereon as the same becomes due, no provision whatever has been made (See Laws 1903, page 440 et seq.). The State Treasurer has, therefore, refused to pay the interest on these bonds as the same has fallen due,—very properly so, I believe, since there are no funds in his hands applicable to such purpose.

Interest Upon Warrants.

In providing revenues to meet the expenditures which it authorizes the Legislature apparently never takes into consideration the item of interest on General Fund warrants. Between the first day of January, 1903, and the first day of October, 1904, thirteen thousand, one hundred eighty & 13-100 dollars (\$13180.13) of the revenues of 1903

and 1904 was used for such purpose. This expenditure can by no possible means be avoided and should, therefore, always be taken into consideration by the Legislature when providing revenues. I omitted it from the Table of Expenditures and Revenues, 1903 and 1904, hereinbefore set out in order to call especial attention to it in a paragraph devoted wholly to the subject of Interest on Warrants.

Since the State purchases nearly all the interest bearing warrants, which it issues, with the endowment funds of its various educational and other institutions, I can see no good reason for reducing the present rate of interest on State warrants.

Beet Sugar Bounty.

The Act passed by the Legislature at its seventh session providing for the payment of a bounty of one cent on each pound of beet sugar manufactured within the State in the year 1903 and of one-half of one cent in the year 1904, having provoked a great deal of discussion of the subject of bounties in general and much more of this one in particular, and my statement that I should refrain from acting under the law until it should have been submitted to and passed upon by the Supreme Court having called forth numerous comments and some criticism, I submit the following for the benefit of those interested in this matter.

The appropriating clause of the Act which provided for and authorized the payment of this bounty, or attempted so to do, is in the words following:

"Sec.. 5. That there is hereby appropriated the sum, sufficient to meet the requirements of this act from any moneys in the State Treasury not otherwise appropriated." It will be observed that this attempted act of appropriation is without limitation as to the amount authorized to be expended under its provisions. If necessary the entire revenues of the years 1903 and 1904 might be diverted to this purpose. Such an act, neither a sound business policy nor the fundamental law of the State will sanction. Read again Section 11 of Article VII of the Constitution. "No appropriation shall be made nor any expenditure authorized by the legislature, whereby the expenditure of the

state during any fiscal year shall exceed the total tax then provided for by law, and applicable to such appropriation or expenditure unless the legislature making such appropriation shall provide for levying a sufficient tax, not exceeding the rates allowed in section nine (9) of this article, to pay such appropriation or expenditure within such fiscal year. This provision shall not apply to appropriations or expenditures to suppress insurrection, defend the state, or assist in defending the United States in time of war." It will be conceded that, if one appropriation may be made without specifying the amount thereof, all the appropriations which the Legislature makes may be without limitation as to amount. Granting for the purpose of illustration, that it is not necessary for an appropriation to be for a specific amount, the question at once arises,— "How is the Legislature to know when it has exhausted the revenues available for the appropriations which it makes when each may consume the entire amount of available revenues?"

The utter impossibility of carrying into effect the provisions of the Acts of the Legislature when the necessity for limiting the amount of each and every appropriation made has been ignored may be well illustrated by supposing that the "Sugar Bounty Law" preceded all other Acts, by which appropriations were made, passed by the Legislature at its seventh session: it would then have been necessary to defer the settlement of all claims against the State requiring payment from other appropriations until all claims chargeable to the appropriation made for the payment of the beet sugar bounty had been presented and settled.

Further argument to establish that it is absolutely necessary to limit the amount of every appropriation seems to me unnecessary. A contention to the contrary is entirely too preposterous to be worthy of the least attention.

The word appropriate, in the sense in which it is used when referring to an act of the Legislature authorizing the application of a sum of money to some stated purpose, means, to set aside a certain specific portion of the revenues of the State for a particular use or purpose to the exclusion of all other uses or purposes. The appropriation, therefore, which is attempted by that provision of the "Sugar Bounty Act" before quoted fails:—

First,—Because no sum, or amount, whatever is stated as being set aside or reserved for the purpose of paying such bounty, to the exclusion of all other uses or purposes.

Second,—Because the provisions of any Act setting aside or reserving, or attempting to set aside or reserve, a portion of the revenues of 1903 and 1904, passed or becoming operative at the time this Act became effective (May 8, 1903) were absolutely void for the reason that at such time none of the revenues of 1903 and 1904 remained to be appropriated for any purpose, whatever, previous appropriations having entirely exhausted them. (See Table of Expenditures and Revenues, 1903 and 1904)

By the Act of the Legislature found at page 308 et seq. of the Laws of 1903, it is attempted, among other things, to authorize the issuance and sale of bonds and to appropriate the moneys thus secured for the payment of the beet sugar bounty, or a portion thereof. The title of this Act and those of its provisions which relate to the attempt to provide moneys for this purpose are as follows:—

"An Act providing money to pay certain appropriations made by the Legislature, and to pay certain deficiency claims against the State of Idaho by providing for the issuance of bonds and making provision for the payment of interest thereon and creating a sinking fund. "Be it enacted by the Legislature of the State of Idaho:

"Section 1. For the purpose of providing money to pay certain appropriations made by the Legislature at the Seventh, 1903, Session thereof, and to pay certain deficiency claims against the State of Idaho, hereinafter, in this act specified and set forth, a loan of one hundred and sixty-three thousand (\$163,000.00) dollars, or so much thereof as may be necessary, is hereby authorized to be negotiated by a board consisting of the Governor, Treasurer, Secretary of State and Attorney General on the faith and credit of the State of Idaho.

"Sec. 2. * * * The State Board of Land Commissioners is hereby authorized and directed to invest any moneys in the general school fund of the State in the bonds authorized by this act to be issued, at their par value; the remainder of such bonds, if any, to be negotiated by a sale to the highest responsible bidder: Pro-

vided, That none of said bonds shall be so sold for less than their face or par value. The money received from the sale of said bonds shall be by the Treasurer placed in the several funds and in the several amounts as herein-after, in this section, stated, to-wit:

"Fifteen thousand (\$15000) dollars in "Idaho Industrial Reform School Fund;" fifteen thousand (\$15000.) dollars in the "Weiser Bridge Fund;" thirty-five (\$35000.) dollars in the "St. Louis and Lewis and Clark Exposition Fund;" twenty thousand (\$20000.) dollars in "Long Valley and Roosevelt State Wagon Road Fund;" seven thousand five hundred (\$7500.) dollars in "Supreme Court Decisions Fund;" twenty thousand (\$20000.) dollars in "Sugar Bounty Fund" and the remainder in a fund to be known as "Bond Deficiency Fund 1903."

These provisions are certainly a violation of those of Section two (2) of Article VIII of the Constitution which reads as follows:—"Section 2. The credit of the state shall not, in any manner, be given, or loaned to, or in aid of any individual association, municipality or corporation; nor shall the state directly or indirectly, become a stockholder in any association or corporation," and are therefore of non-effect.

The foregoing will, I hope, assist in making clear to any one, not already understanding the matter, the whole subject with which it deals. No feeling of prejudice has been instrumental in the least degree in moving me to announce my determination to await a decision of the Supreme Court before issuing any warrants in payment of sugar bounty claims, nor biased the course of reasoning by which I reached the conclusion prompting this determination and its announcement.

I do not seek herein or hereby to prove that a bounty is, inherently, either right or wrong. All that I wish is to show clearly that the provisions of the law of 1903 relating to the payment of this bounty cannot be complied with. The facts and statutory and constitutional provisions governing in the matter are all recited. From a study of these, I believe, any intelligent person may judge whether or not the bounty in question may be legally paid.

The fact that those who have been engaged in the manufacture of beet sugar in the State during the years 1903

and 1904 have not yet presented any claim, or claims, for a bounty upon the sugar which they have produced leads me to conclude that they, to some extent at least, agree with the views which I have expressed concerning the validity of the Act.

Commissions Withheld by County Treasurers.

At its second session, the Legislature passed an Act defining the powers and duties of the State Board of Land Commissioners and making general provisions for the selection, location, protection, sale, rental and general management of State lands and the moneys arising from sales, and rentals thereof, Sections 18 and 19 of which Act became Sections 20 and 21 of an Act having for its object similar purposes passed by the Legislature at its fifth session. The Sections to which I refer read in both Acts as follows:—

"Sec. 18. On the last business day of each month county treasurers of counties wherein the state lands have been sold or leased shall transmit to the State Treasurer all moneys received on account of such sales or leases, and shall at the same time forward to the State Auditor a statement of the amount of moneys transmitted. Such statement shall show the class and character of the lands sold or leased and the amount received for each. And any county treasurer withholding any money, the proceeds of the sale or rental of state lands for a period of five days beyond the time when the same should be transmitted to the State Treasurer shall be liable on his official bond for double the amount withheld. All sums recovered for a violation of this provision shall be paid into and become a part of the general school fund of the state.

Sec. 19. Persons appointed to appraise land as hereinbefore provided, if other than the regularly appointed selecting agents, shall each be allowed the sum of five dollars per day, and ten cents a mile for each mile necessarily and actually traveled in making appraisements.

The publisher of any advertisement or notice shall be allowed the fees fixed by law for publishing legal notices.

The members of the state board or their agent shall be reimbursed their actual traveling expenses in making

sales of lands and timber. County treasurers shall be allowed, as compensation for all services performed by them in connection with the sale and leasing of lands and timber, one per cent. on all funds, arising from such sales or leases, received for and transmitted to the State Treasurer." (Laws 1893, Page 146 et seq.)

The foregoing Sections have by some means been construed by the County Treasurers, who have held office in the various Counties of the State since 1893, to authorize the deduction and retention of one (1) per cent. of all moneys arising from the sales and leases of all classes of public lands of the State which have passed through their hands, to compensate them for the services which they have rendered in connection with the sales and leasing of such lands in their respective Counties. How such a construction can be placed upon these Sections, I am unable to say. It seems clear when the two Sections are read together, that no such meaning is intended. To insist that it is, is to charge the Legislature with being ignorant of the provisions of Section three (3) of Article IX of the Constitution the first sentence of which is in the words following,—“The public school fund of the state shall forever remain inviolate and intact; the interest thereon only shall be expended in the maintenance of the schools of the State, and shall be distributed among the several counties and school districts of the state in such manner as may be prescribed by law.”

During my term of office I have insisted on settlements in full for all State Land moneys collected by the Treasurers of the several Counties and as a result very little of such moneys (collected in 1903 and 1904) are now outstanding. I have called the attention of the Attorney General to such delinquencies as exist both on account of moneys collected since January 1, 1903 and those collected prior to that date and since 1892. In addition to calling the attention of the Attorney General to these delinquencies I have also written letters, (many of them) with fairly good results, to those County Treasurers who have held office in the various counties since January 1, 1903, and from whom remittances have been received with a commission deducted. The following letter is one of the many, relating to this matter which I have written to various

treasurers and states the matter perhaps somewhat more concisely than the foregoing paragraphs.

Boise, Idaho,
April 2, 1904.

Mr. _____, Treasurer, _____ County, Idaho.

My dear Sir,—

Herewith I return to you your monthly statement of moneys collected on account of State lands sold and leased in _____ County transmitted to the State Treasurer during the month of March, 1904. Please correct the same to show a remittance of the full amount of such collections, namely,—three hundred seventy-three and 68-100 dollars (\$373.68).

I think you will quite agree with me that County Treasurers must pay into the State Treasury all moneys received by them from the sources mentioned in my letter to you of March twenty-first, (from sales, rentals, and leases of all classes of State lands, and from the sale of timber growing thereon) if you will read the following, to-wit:—Constitution of the State of Idaho, Article IX, Section 3; Constitution of the State of Idaho, Article XVIII, amended Section 7 (5th amendment); Session Laws 1899, Section 20; Guheen, Assessor and Tax Collector vs. Curtis, 3rd Idaho, 443; State vs. Fitzpatrick, 5th Idaho, 499.

You will note that the last sentence of Section 21, found on page 77, Session Laws 1899, reads thus,—“County Treasurers shall be *allowed*, as compensation for all services performed by them in connection with the sale and leasing of lands and timber, one per cent. *on* all funds, arising from such sales or leases, received for and transmitted to the State Treasurer,” and *not* “County Treasurers shall *deduct*, as compensation for all services performed by them in connection with the sale and leasing of lands and timber, one per cent. *of* all funds, arising from such sales or leases, received for and transmitted to the State Treasurer.”

If the last sentence of Section 21 above mentioned is construed as authorizing County Treasurers to deduct a commission of one per centum (1%), for their services, from State Land moneys collected by them and

transmitted to the State Treasurer, it is impossible to harmonize such a provision with the several provisions of Section 20, just preceding it, which are to the effect that County Treasurers must transmit to the State Treasurer *all moneys* received by them from the sources mentioned and prescribe penalties for failure so as do, etc.

Very truly yours,

THEO. TURNER,

State Auditor.

Judging from the amount of moneys belonging, to the several State institutions now in the State treasury or invested for the benefit of such institutions, I estimate the total amount which has been withheld under the provisions of the Sections hereinbefore quoted to be twelve thousand dollars (\$12000.00) and upwards. Under the provisions of Section three (3) of Article IX of the Constitution the State is responsible and must reimburse these institutions for the loss thus occasioned, or proceed to collect these moneys and pay them into the proper funds.

Indebtedness of Counties to the State.

At the present time there is due to the State on account of taxes of the years 1895, 1896, 1897, 1898, 1899, 1900, 1901, 1902 and 1903 the sum of thirty-six thousand, one hundred sixty-one & 69-100 dollars (\$36161.69).

The amounts due from the respective Counties on these accounts, are as follows:—

Ada County.....	\$ 953.59	Idaho County.....	
Bannock County.....		Kootenai County.....	\$ 3,263.42
Bear Lake County.....	178.81	Latah County.....	
Bingham County.....	4,122.71	Lemhi County.....	1,386.89
Blaine County.....	4,557.16	Lincoln County.....	
Boise County.....	495.44	Nez Perce County.....	4,736.40
Canyon County.....	1,828.85	Oneida County.....	3,489.59
Cassia County.....	1,440.08	Owyhee County.....	1,340.33
Custer County.....	473.00	Shoshone County.....	6,762.37
Elmore County.....	1,133.05	Washington County.....	
Fremont County.....		Total	\$36,161.69

These sums represent a portion of the revenues from which appropriations were made to meet the expenditures of the years 1903 and 1904 and are properly applicable thereto. Unless they are collected warrants of the years 1903 and 1904 to the amount of thirty-six thousand, one

hundred sixty-one & 69-100 dollars (\$36161.69) must remain unpaid, or be paid from revenues of the years 1905 and 1906 which can not legally be done.

On the first day of February, 1904, there was due to the State, upon taxes of the years 1895, 1896, 1897, 1898, 1899, 1900, 1901 and 1902 the sum of thirty-two thousand twenty-six & 68-100 dollars (\$32026.68). Having about exhausted my ingenuity as a collector, in urging and securing payments thereon during the whole of the year 1903 and the month of January, 1904, I addressed the following letter to the Attorney General, on February 8, 1904:

"Boise, Idaho,
February 8, 1904.

Hon. John A. Bagley,
Attorney General,
Boise, Idaho.

My dear Sir:—

Of the revenues properly applicable to the appropriations made by the Legislature at its seventh session the sum of thirty-two thousand, twenty-six & 68-100 dollars (\$32026.68) has not been paid into the State Treasury. This sum is due from the following named Counties, on account of general tax levies made in the years 1895, 1896, 1897, 1898, 1899, 1900, 1901 and 1902, to-wit:

From Ada County.....\$ 690.38	From Lemhi County....\$ 1,365.27
From Bear Lake County..... 44.20	From Nez Perce County 4,571.50
From Bingham County... 5,367.19	From Oneida County... 3,489.59
From Blaine County.... 4,557.16	From Owyhee County.. 935.96
From Cassia County.... 1,412.20	From Shoshone County. 5,132.57
From Custer County.... 448.84	
From Elmore County... 1,133.05	Total .....\$32,026.68
From Kootenai County.. 2,878.78	

I desire your advice as to the measures which should be taken to secure the payment of these revenues into the State Treasury without further delay.

Trusting that I may have your advice relative to this matter at an early date, I am,

Very truly yours,

THEO. TURNER,
State Auditor."

In reply I received from the Attorney General the following:—

"Boise, Idaho, February 15, 1904.

Hon. Theo. Turner,
State Auditor,
City.

My dear Sir:—

Replying to yours of February 8th, enclosing statement showing the amounts due from the various counties to the State, on account of general tax levies, made in the years 1895-6-7-8-9-1900-1-2, will say.

I advise that you notify each county of the amount due the State from such county, with a request and a demand that this money be promptly remitted to you for the State.

Respectfully,
JOHN A. BAGLEY,
Attorney General."

Accordingly I made demand upon each of the Counties for payment not only of the taxes of the years above mentioned due from them respectively but also of those of the year, 1903. (The amount due from each County on February 1, 1904, on account of taxes of the year, 1903 being as follows:—

Ada County.....\$14,284.46	Kootenai County.....\$14,017.02
Bannock County.....	Latah County.....
Bear Lake County..... 391.88	Lemhi County..... 685.76
Bingham County..... 6,895.01	Lincoln County.....
Blaine County.....	Nez Perce County..... 1,558.29
Boise County..... 697.80	Oneida County.....
Canyon County..... 3,164.48	Owyhee County..... 935.30
Cassia County.....	Shoshone County..... 3,136.44
Custer County..... 155.35	Washington County.....
Elmore County..... 1,145.02	
Fremont County..... 11,639.36	Total .....58,706.17
Idaho County.....	

To this demand some of the Counties responded promptly with remittances covering in part, (in each case) the amounts due, others responded with promises for the future and still others with refusals to make any payment whatever, on the ground that the moneys demanded had not been collected, therefore, they were not responsible for their payment. A very few of the Counties made no response at all. Between February first and October first, 1904, however, payments, on account of these taxes something in excess of what would have been made had there been no demand were received by the State Treasurer. The total amount due on taxes of the

years, 1895, 1896, 1897, 1898, 1899, 1900, 1901, 1902 and 1903 is still large, being at this date, thirty-six thousand, one hundred sixty-one & 69-100 dollars (\$36161.69).

The Attorney General having advised the making of a demand upon each County for the balance due from it with the intention of following up such demand with a suit to enforce payment in cases of failure to settle within a reasonable time thereafter, I had anticipated the commencement of actions in the proper Courts sometime since, but am now advised that it will be impossible to take up this work before the end of the present administration.

When the Legislature came to make appropriations (of revenues) for the payment of the expenditures which is authorized to be made in the years 1903 and 1904, it found available for and applicable to such purpose the sum of forty-two thousand, three hundred eighteen and 15-100 dollars, (\$42,318.15) due from the several Counties on account of unpaid balances of tax levies made prior to the year 1895. While this sum was not actual cash in the State Treasury it was so in contemplation of law, (levies having been made to produce it), and the Legislature did not err in so regarding it. (Constitution, Sec. 11, Article VII) In consequence of the Legislature's having regarded this sum as available revenue properly applicable to the payment of the expenditures of 1903 and 1904, it has become necessary to collect it, since the appropriations made by the Legislature at its seventh session exhausted all the then unconsumed revenues. Until it is collected an equal amount of the warrants of 1903 and 1904 can not be paid.

I believe that a settlement with all of the Counties now in arrears upon any of the foregoing accounts can be had without a great deal of trouble and also without litigation, if the matter of settlement is presented to the officials of such Counties in a proper manner. The longer such settlement is deferred the more difficult becomes the undertaking. The lapse of a few more years will render it, in part, an impossibility. Immediate Legislative action should be had providing some means for an early settlement. Such action I earnestly recommend.

Errors In Reporting Collections.

While inspecting the accounts of one of the County Treasurers it was observed that no remittances had been received from him on account of moneys accruing from sales of lands, interest on deferred payments on lands, or rentals of lands, other than *public* school lands. Further investigation disclosed that no remittance had ever been received from any Treasurer who had preceded him in office in his County on account of sales of lands, etc., other than *public* school lands. This led me to take up the matter of County Treasurers' Reports of moneys collected by them on account of sales, etc., of lands of the various classes, or kinds, granted to the State in trust, for the support and maintenance, of its various institutions. This I have pursued far enough to discover that a great deal of the money which has been collected and paid into the State Treasury and reported to the State Auditor as accruing from sales, etc., of public school lands have in reality accrued from sales, etc., of University and other lands and should, therefore, have been so reported and credited accordingly to the Endowment Fund of the University, or to that of such other institution as may have been entitled to receive credit for the same.

The moneys which have thus been kept from the endowment funds to which they rightfully belong are in effect lost to such funds, as matters now stand. It certainly is the duty of the State in its capacity as Trustee to prevent a commingling of these moneys which will result in loss to any of the institutions for which it acts. Should the Board of Trustees, or Regents, of any institution whose endowment fund has sustained loss in this manner demand of the State that such loss be made good they could, without doubt, enforce such demand under that provision of Section three (3) of Article IX of the Constitution hereinbefore set out. Not only could the State be required to restore to the respective endowment funds the moneys of which they have been deprived, but also to reimburse the maintenance funds of such several institutions for whatever loss they have sustained by reason of the wrongful withholding of their endowment funds. This is a matter which can be settled only with much painstaking care even

now and which the future will present to us with such an addition of difficulties as will render a settlement a many fold greater task. I recommend action by the Legislature.

Traveling Accountant.

The condition of the various accounts of the State with the several Counties, disclosed in the foregoing pages of this report, is abundant evidence that some improvement, upon the present methods of transacting the business which the State has with the Counties and its other agents through whom revenues are collected or disbursed is needed. If other and more striking evidence is sought it may be had by taking the accounts of miscellaneous licenses of the years from 1890 to 1904, inclusive, issued and charged to the Treasurers of the several Counties. Upon these last mentioned accounts there is due to the State the sum of thirty-seven thousand, one hundred eighty-four & 91-100 dollars (\$37184.91). There would appear to be no reasonable excuse for one dollar's being due upon any License Accounts except those for the year 1904. Many things, however, which appear easy, simple or plain are found to be very difficult, complicated, or abstruse when inquired into. So it is with the settlement of license accounts by correspondence. Both the Auditor of the State and the party to whom the licenses have been charged are always anxious for a final settlement and could some one representing the State visit the County Treasurer at his office there would probably be but little difficulty in effecting such settlement, but the point in dispute is one upon which neither the Auditor nor the Treasurer is able to make clear to the other his views, with an exchange of a dozen letters. As a result both become weary and the matter is dropped in an unsettled state and remains so when the Treasurer and Auditor retire to private life, after which there is little hope and no possibility that it will ever be settled, under present existing conditions. What is true concerning the License Accounts is also true with respect to all the other accounts which the State carries with the several Counties and County Treasurers. I can see no way to settle the differences which now exist and those which are sure to arise in the future, other than through the medium of

some one who has access to the books of both officials interested and is vested with authority to assist them in making settlements when necessary.

Another very clear illustration of the need for a traveling accountant is found in the inability of the Treasurers of the several Counties on the one hand and the State Auditor and State Treasurer on the other to keep their accounts of moneys received from sales, etc. of State lands so that they harmonize. One phase of this difficulty was dwelt upon at some length in the discussion of one of the preceding subjects herein ("Errors in Reporting Collections"). The errors in reporting and crediting moneys belonging to the permanent endowment and other funds, therein referred to, must and will before long cause the State losses many times the salary of a traveling accountant for a year.

What has been shown both in the preceding paragraphs and in the body of this report with respect to handling the License and Land accounts and business is enough to make apparent the necessity of reforming, to a great extent, the method of keeping the State accounts and of devising and adopting a uniform system for keeping County accounts which can be made to operate in such manner as to insure harmony between the books of account kept by the several Counties and those of the State. When this is done much of the work now performed by both State and County officers can be dispensed with and results, much more satisfactory than those obtained from the systems of keeping State and County accounts now in use, will be made possible. Such a system can only be established and maintained by the employment of some experienced person first to devise it and afterwards to assist in and superintend its operation. This would of necessity entail some expense but, in comparison with the benefits to be derived, the amount is insignificant. I recommend this matter to the Governor elect and the Legislature at its next session for careful consideration.

Fish and Game Law.

The confusion and dissatisfaction occasioned by some of the provisions of the Act passed by the Legislature at its seventh session, commonly known as the "Fish and

Game Law," have been brought very forcibly to the attention of this department. This Act should be amended so as to require the collection of all licenses provided for thereby through a State Game Warden and Deputy Wardens.

The proceeds of the sale of such licenses and all fines collected under the provisions of this Act should, I believe, be apportioned as follows,—To the State General Fund fifteen (15) per cent, and to the Fish and Game Fund eighty-five (85) per cent. The State Fish and Game Warden should be ex officio State Fire Warden and his deputies should be ex officio the Fire Wardens for their respective Counties. By such an arrangement the forests of the State, the protection of which is essential to the protection of game, as well as the fish and game, have ample protection. This also affords protection to the large bodies of timber lands held in trust by the State the proceeds of the sale of which are in a large measure, to furnish the institutions in which will be educated the future generations of Idaho's sons and daughters.

Care of Securities Owned or Held in Trust by the State.

At this time the State as Trustee holds securities consisting of bonds, warrants and notes secured by mortgage to the amount of about one million, two hundred thousand dollars (\$1200000.00) all of which are kept in a vault (not fire proof) used jointly by the State Auditor and the Land Department in the custody of the State Board of Land Commissioners. A burglar proof safe should be provided for the reception of these securities and the State Treasurer, who has connected with his office a vault reasonably secure against fire, should be made the custodian thereof. To keep these papers which represent a value equal to more than one-sixtieth of the assessed value of all the property in the State, thus exposed is, to put it mildly, a flagrant piece of carelessness, and it should be stopped at once. One of the first Acts of the Legislature at its eighth session should be to make an appropriation for that purpose and authorize the State Treasurer to purchase a safe and take into his custody all of the securities of every kind owned or held in trust by the State.

Extra Work Performed.

Until the appropriation of twelve hundred dollars (\$1,200.00) made by the Legislature at its seventh session became available (for the purchase of furniture and vault fixtures) no provision had been made for systematically filing and preserving the records of this department. Since securing the necessary steel vault furniture to enable me to do so, I have taken up the work of arranging in systematic order the records which have accumulated during the period of the State's existence and have prosecuted it with all diligence. I have not yet completed it but hope to do so before the expiration of my term of office. Any one who may have had some experience in office work can readily understand the utter hopelessness of the task of attempting to conduct the affairs of an office of any magnitude unless the records kept therein are preserved in orderly arrangement, and all can judge, to some extent at least, the proportions of the work of sorting out and arranging the accumulation of fourteen years in an office in which is transacted the business that passes through that of the State Auditor. This work is entirely outside of the duties which the Auditor is required to perform, nevertheless I have tried to carry it through to completion with as much care as I have bestowed upon any of my official duties. I trust that in this I may have succeeded to that degree which will render the results of my labors useful to the public.

Appropriation for Purchase of Furniture and Fixtures.

At its seventh session the Legislature appropriated the sum of twelve hundred dollars (\$1200.00) for the purchase of furniture and fixtures for the office of the State Auditor. I have expended this sum in what I have considered the most advantageous manner possible and, with the exception of one or two small articles, I believe the Auditor's office to be now fairly well equipped.

The articles which were purchased with the twelve hundred dollars (\$1200.00) above referred to are:—

REPORT OF STATE AUDITOR.

One large steel vault case, containing 90 roller book shelves and 144 vertical document files.....	\$ 791.85
Two typewriter desks	91.76
One combination desk and vertical file case.....	130.00
One typewriter chair.....	6.00
Repairing six chairs.....	10.50
One couch	40.00
One revolving chair.....	17.50
One revolving chair.....	25.00
One Smith Premier typewriter.....	87.90
Total	\$1,200.00

*Appropriation for the Payment of the Auditor's Salary,
etc., for 1905 and 1906.*

For the payment of the salary of the Auditor and the salaries of his Assistant and clerks for the years 1905 and 1906 and to meet the incidental expenses of the Auditor's department during such years the sum of Fifteen thousand six hundred dollars (\$15600.00) will be required. The items which make up this amount are as follows:

For the payment of the Auditor's Salary.....	\$ 4,800.00
For the payment of his Assistant and Clerks.....	7,800.00
For the payment of all other expenses of the State Auditor's Department	3,000.00
Total	\$15,600.00

Recommendatory Judgments.

In cases where the Supreme Court has rendered judgments against the State, I would suggest that the same be paid. While it is true that the holders of such judgments can not collect them by process issued from any Court, yet our Supreme Court has, in each case, after a careful examination of the facts, said by its judgment that the State is both legally and morally bound to discharge these obligations.

Respectfully submitted,
THEO. TURNER.

Boise, Idaho, January 2, 1905.

APPENDIX.

REPORT OF STATE AUDITOR.

BALANCE SHEET, JANUARY 1, 1905 REVENUES.										
General 1890-1895.	General 1895-1903.	Univer- sity.	Wagon Road.			Counties.	General 1890-1895.	General 1895-1903.	Univer- sity.	Wagon Road.
\$ 650 99	\$ 20,653 82	\$.....	\$ 2,547 06	\$.....	\$.....	Ada.	\$.....	\$.....	\$.....	\$.....
1,328 03						Alturas.				
37 23	200 14	39 80	29 33			Bailey.				
351 43	6,108 08	11 83	734 14			Bear Lake.				
3,774 62	18,571 23	83 61	2,092 14			Bingham.				
	4,889 29	88 50	1,025 98			Blaine.				
395 34						Boise.		155 22	27 79	205 80
398 15	15,382 97		2,089 27			Canyon.				
322 05	1,412 20	27 11	206 15			Cassia.				
3,051 11	649 23	13 08				Custer.				95
2,831 80	6,912 43		545 86			Elmore.				
1,663 26	11,358 63	110 38	2,244 72			Fremont.				
1,604 94	92 15		108 54			Idaho.				4 23
2,439 86	9,366 36	50 55	1,432 68			Kootenai.				
11,068 00	17,130 44		2,006 35			Latah.				
1,051 98	1,883 56		226 59			Lemhi.				
			2 04			Lincoln.		1 93	10 01	
1,224 40						Logan.				
2,330 87	18,514 32	129 95	2,120 89			Nez Perce.				
	3,489 59		31 85			Oneida.	938 18		31 24	
1,394 28	1,663 70	16 45	294 92			Owyhee.				
4,389 28	9,203 30		2,257 41			Shoshone.			287 26	
1,981 90		15 12	610 30			Washington.		42 24		
Resources.						Bal's— Individual	\$ 938 18	\$ 199 39	\$ 529 91	\$ 206 75
						Balances—	41,351 34			
						Sources of				
						revenue.		147,282 05		
								56 47		
								20,399 47		
\$ 42,289 52	\$ 147,481 44	\$586 38	\$20,606 22				\$42,289 52	\$ 147,481 44	\$586 38	\$ 20,606 22

REPORT OF STATE AUDITOR

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REPORT OF STATE AUDITOR

BALANCE SHEET, FEBRUARY 28, 1903—REVENUES.

General 1890-1895.	General 1895-1903.	Univer- sity.	Wagon Road.			Counties.	General 1890-1895.	General 1895-1903.	Univer- sity.	Wagon Road.	
\$ 650 99	\$ 20,653 82	\$.....	\$ 2,547 06	\$.....	\$.....	Ada	\$.....	\$.....	\$.....	\$.....	\$.....
1,328 03	.....	.....	29 33	.....	.....	Alturas .....	.....	.....	.....	.....	.....
37 23	200 14	39 80	.....	.....	.....	Bannock .....	.....	.....	.....	.....	.....
351 43	44 20	11 83	88 28	.....	.....	Bear Lake .....	.....	.....	.....	.....	.....
3,774 62	5,910 88	83 61	.826 70	.....	.....	Bingham .....	.....	.....	.....	.....	.....
.....	4,889 29	88 50	1,025 98	.....	.....	Blaine .....	.....	.....	.....	.....	.....
395 34	.....	.....	.....	.....	.....	Boise .....	.....	266 18	27 79	217 71	.....
398 15	.....	.....	344 60	.....	.....	Canyon .....	.....	.....	.....	.....	.....
322 05	1,412 20	27 11	206 15	.....	.....	Cassia .....	.....	.....	.....	.....	.....
3,051 11	649 23	13 08	.....	.....	.....	Custer .....	.....	.....	.....	95	.....
2,831 80	2,407 48	.....	45 31	.....	.....	Elmore .....	.....	.....	.....	.....	.....
1,663 26	2,040 54	110 38	1,274 00	.....	.....	Fremont .....	.....	.....	18 92	.....	.....
1,604 94	91 82	.....	99 26	.....	.....	Idaho .....	.....	.....	4 24	.....	.....
2,439 86	3,600 78	50 55	791 48	.....	.....	Kootenai .....	.....	.....	.....	.....	.....
11,048 14	.....	.....	251 39	.....	.....	Latah .....	.....	112 48	153 28	.....	.....
1,051 98	1,883 56	.....	226 59	.....	.....	Lemhi .....	.....	.....	.....	.....	.....
.....	.....	.....	2 04	.....	.....	Lincoln .....	.....	1 93	10 01	.....	.....
1,224 40	.....	.....	.....	.....	.....	Logan .....	.....	.....	.....	.....	.....
2,316 42	5,926 44	128 39	626 90	.....	.....	Nez Perce .....	.....	.....	.....	.....	.....
.....	3,489 59	.....	31 85	.....	.....	Oneida	938 18	.....	31 24	.....	.....
1,394 28	1,543 32	16 45	281 55	.....	.....	Owyhee .....	.....	.....	.....	.....	.....
4,389 28	9,128 75	.....	2,246 33	.....	.....	Shoshone .....	.....	.....	287 26	.....	.....
1,981 90	.....	15 12	610 30	.....	.....	Washington .....	.....	42 24	.....	.....	.....
\$42,255 21	\$ 63,872 04	\$384 82	\$11,555 10	.....	.....	Bal's— Individual	\$ 938 18	\$ 422 83	\$532 74	\$ 218 66	.....
						Balances—	\$41,317 03	.....	.....	.....	.....
						Sources of	.....	63,449 21	.....	.....	.....
						revenue.	.....	.....	52 08	.....	.....
							.....	.....	11,336 44	.....	.....
\$42,255 21	\$ 63,872 04	\$384 82	\$11,555 10	.....	.....		\$42,255 21	\$ 63,872 04	\$548 82	\$11,555 10	.....

BALANCE SHEET, MARCH 31, 1903—REVENUES

BALANCE SHEET, APRIL 30, 1903—REVENUES.

REPORT OF STATE AUDITOR.

REPORT OF STATE AUDITOR

BALANCE SHEET, JUNE 30, 1905—REVENUES.

General 1890-1895.	General 1895-1903.	Univer- sity.	Wagon Road.		Counties.	General 1890-1895.	General 1895-1903.	Univer- sity.	Wagon Road.		
\$ 650 99	\$ 1,768 42	\$....	\$ 401 65	\$.....	Ada.....	\$.....	\$.....	\$.....	\$.....	\$.....	
1,328 03					Alturas.....						
37 23		39 80			Bannock.....		167 20		3 53		
351 43		44 20	11 83	67 96	Bear Lake.....						
3,774 62	5,399 58	83 61	630 07		Bingham.....						
	4,889 29	88 50	1,025 98		Blaine.....						
395 34					Boise.....		266 18	27 79	217 71		
398 15			344 60		Canyon.....						
322 05	1,412 20	27 11	206 15		Cassia.....						
3,051 11	602 36	13 08			Custer.....						
2,831 80	2,280 62		45 31		Elmore.....		18 92		8 64		
1,663 26	643 49	110 38	1,140 40		Fremont.....						
1,567 05			51 10		Idaho.....		15 15				
2,439 86	2,894 14	50 55	708 92		Kootenai.....						
10,902 02			118 57		Latah.....		731 60	163 40			
1,051 98	1,695 04		207 47		Lemhi.....						
			2 04		Lincoln.....		1 93	10 01			
1,224 40					Logan.....						
2,311 67	5,307 49	127 60	555 51		Nez Perce.....						
	3,489 59		31 85		Oneida.....	938 18		31 24			
1,394 28	1,123 01	16 45	281 55		Owyhee.....						
4,387 97	8,649 13		2,152 18		Shoshone.....			287 44			
1,981 90		15 12	580 67		Washington.....		42 24				
Resources {	\$42,065 14	\$ 40,279 98	\$584 03	\$ 8,551 98	Bal's— Individual	\$ 938 18	\$ 1,209 15	\$553 95	\$ 229 88		
					Balances—	41,126 96					
					Sources of		39,070 83				
					revenue.			30 08	\$8,322 10		
	\$42,065 14	\$ 40,279 98	\$584 03	\$ 8,551 98		\$42,065 14	\$ 40,279 98	\$584 03	\$ 8,551 98		

REPORT OF STATE AUDITOR.

BALANCE SHEET, AUGUST 31, 1903—REVENUES.

Licenses.			Licenses.	Poll Tax	Lands.	County Treasurers.	Licenses.	Poll Tax	Lands.	Poll Tax.			
Dr.	Cr.	Year								Year.	Dr.	Cr.	
\$.	\$ 157 70	1893	\$40,240 88	\$ 552 85	\$ 6,692 59	Ada.....	\$ 24 90	\$ 17	\$.....	1893.....	\$.	\$ 468 39	
1 01	115 40	1894	27,280 58	1,627 22	Alturas.....	Bannock.....	42 35	1894.....	1,299 47	1895.....	1896.....	1897.....	1,299 47
2,263 53	291 95	1895	12,804 43	109 69	Bear Lake.....	Bingham.....	264 26	1895.....	986 65	1896.....	1897.....	1898.....	986 65
26,090 01	1,384 52	1896	21,807 00	882 06	Blaine.....	Boise.....	4 13	1897.....	765 00	1898.....	1899.....	1899.....	765 00
4,264 89	4,952 86	1897	12,452 10	.....	1,411 89	Canyon.....	.....	.....	1,589 13	1,666 79	6,710 83	.....	.....
2,703 14	26,090 01	1898	17,392 95	361 32	149 71	Cassia.....	.....	.....	.....	.....	.....	.....	.....
2,454 78	1,274 00	1899	10,548 60	647 48	76 85	Custer.....	.....	.....	.....	.....	.....	.....	.....
1,440 00	Agt. Cer. F. & G.	1900	18,501 28	1,123 87	29 25	Elmore.....	.....	.....	.....	.....	.....	.....	.....
\$2,379 94	\$498,163 85	1901	8,059 96	989 36	263 88	Fremont.....	.....	.....	.....	.....	.....	.....	.....
		1902	39,807 02	751 65	399 40	Idaho.....	39 33	.....	.....	.....	.....	.....	.....
		1903	27,996 69	.....	728 00	Kootenai.....	.....	.....	1,102 90	.....	.....	.....	.....
		1904	40,930 33	25 98	16 76	Latah.....	.....	.....	.....	.....	.....	.....	.....
		1905	25,547 73	109 14	.....	Lemhi.....	.....	.....	.....	.....	.....	.....	.....
		1906	10,545 53	246 08	488 26	Lincoln.....	153 17	.....	.....	.....	.....	.....	.....
		1907	10,485 51	.....	216 97	Logan.....	.....	.....	.....	.....	.....	.....	.....
		1908	505 83	.....	.....	Nez Perce.....	3,827 45	.....	.....	.....	.....	.....	.....
		1909	2,749 86	248 01	.....	Oneida.....	.....	.....	.....	.....	.....	.....	.....
		1910	1,599 00	177 96	242 90	Owyhee.....	.....	.....	.....	.....	.....	.....	.....
		1911	9,923 50	116 64	57 54	Shoshone.....	.....	.....	.....	.....	.....	.....	.....
		1912	40,242 34	2,286 20	.....	Washington.....	32 28	17 77	.....	.....	.....	.....	.....
		1913	29,236 00	.....	.....	Ins. Com'ner F & G Ward'n	.....	.....	.....	.....	.....	.....	.....
		1914	7,423 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		1915	19,225 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		1916	\$495,808 81	\$10,801 34	\$ 11,720 84	Bals - Ind'nal Balances - Sources of revenue.	\$ 24 90	\$ 493 34	\$ 4,990 47	School	\$ 421 69	\$ 9,284 64	.....
		1917	2,379 94	.....	.....	.....	498,163 85	.....	.....	Univ'ty	425 00	1,544 89	411 20
		1918	1,589 13	.....	4,613 11	.....	.....	11,897 13	.....	Penit.	.....	.....	.....
		1919	.....	.....	.....	.....	.....	11,343 48	.....	P. Bldg.	.....	.....	.....
		1920	\$498,188 75	\$12,390 47	\$ 16,333 95	.....	.....	.....	.....	Chr.Ins.	3,065 00	102 75	.....
		1921	.....	.....	.....	Sci.Sch.	.....	.....	.....	Sci.Sch.	2 82	.....	.....
		1922	.....	.....	.....	Agr.Sch.	.....	.....	.....	Agri.Sch.	698 60	.....	.....
		1923	.....	.....	.....	Ins.Asy.	.....	.....	.....	Ins.Asy.	.....	.....	.....
		1924	.....	.....	.....	N. Sch.	.....	.....	.....	N. Sch.	.....	.....	.....
		1925	.....	.....	.....	.....	.....	.....	.....	.....	4,613 11	\$11,343 48	.....

BALANCE SHEET, SEPTEMBER 30, 1903—REVENUES.

Licenses.			Licenses.	Poll Tax	Lands.	County Treasurers.	Licenses.	Poll Tax.	Lands.	Poll Tax.		
Dr.	Cr.	Year								Year.	Dr.	Cr.
\$.....	\$ 157 70	1893	\$38,269 88	\$ 592 85	\$ 6,919 39	Ada.....	\$.....	\$.....	\$.....	1893.	\$.....	\$ 468 39
1 01	115 40	1894	27,280 58	1,627 22	.....	Alturas.....	24 90	17	.....	1894.	.....	1,299 47
		1895	12,804 43	109 69	388 82	Bannock.....	.....	.....	22 35	1895.	.....	986 65
		1896	29,309 52	.....	63 93	Bear Lake.....	.....	.....	.....	1896.	.....	765 00
		1897	21,807 00	882 06	2 03	Bingham.....	.....	264 26	.....	1897.	1,589 13	1,664 46
		1898	12,870 10	.....	1,411 89	Blaine.....	.....	.....	.....	1898.	.....	6,710 83
		1899	27,392 95	361 32	248 21	Boise.....	.....	6 46	.....	1899.	.....	.....
		1900	10,548 60	647 48	65 10	Canyon.....	.....	.....	.....		\$ 1,589 13	\$11,894 80
		1901	18,501 28	1,123 87	29 25	Cassia.....	.....	.....	.....
		1902	8,059 96	989 36	263 88	Custer.....	.....	.....	.....
		1903	49,807 02	751 65	.....	Elmore.....	.....	.....	.....
		1904	27,996 69	.....	728 00	Fremont.....	.....	.....	537 32			
		1905	40,930 33	25 98	4 76	Idaho.....	.....	39 33	.....		
		1906	35,545 73	109 14	.....	Kootenai.....	.....	.....	.....
		1907	13,045 53	246 08	488 26	Latah.....	.....	.....	.....
		1908	10,485 51	.....	216 97	Lemhi.....	.....	.....	1,105 28			
		1909	505 83	.....	.....	Lincoln.....	.....	153 17	.....		
		1910	25,649 86	248 01	.....	Logan.....	.....	.....	.....
		1911	22,899 00	177 96	242 90	Nez Perce.....	.....	.....	3,923 45			
		1912	9,889 50	116 64	57 54	Oneida.....	.....	.....	.....
		1913	31,901 34	2,286 20	.....	Owyhee.....	.....	.....	.....
		1914	23,761 00	.....	85 03	Shoshone.....	.....	.....	.....
		1915	7,268 00	.....	.....	Washington.....	.....	32 28	.....		
		1916	19,225 00	.....	.....	Ins. Com'ner F & G Ward'n	.....	.....	.....
		1917	\$525,248 81	\$10,801 34	\$ 11,215 96	Bals—Ind'ual Balances—	\$ 24 90	\$ 495 67	\$ 5,588 40	School	\$ 1,058 36	\$.....
		1918	2,379 94	.....	.....	Sources of Revenue.	527,603 85	.....	.....	Univ'y	.....	8,848 50
		1919	1,589 13	.....	.....		.....	.....	Penit'y	425 00	.....
		1920	5,279 78	.....	.....		.....	.....	P. Bldg	.....	1,544 89	
		1921	\$527,628 75	\$12,390 47	\$ 16,495 74		.....	.....	Chr. Ins	411 20	.....
		1922	.....	.....	.....			.....	Sci. Sch	3,095 00	.....
		1923	.....	.....	.....			.....	Agr Sch	.....	102 75	
		1924	.....	.....	.....			.....	N. Ins. Assy	2 82	.....
		1925	.....	.....	.....			.....	N. Sch.	698 60	.....
		1926	.....	.....	.....			.....		\$ 5,279 78	\$10,907 34	

REPORT OF STATE AUDITOR.

REPORT OF STATE AUDITOR

BALANCE SHEET, OCTOBER 31, 1903—REVENUES.

General 1890-1895.	General 1895-1903.	Univer- sity.	Wagon Road.	I.R.Sch.	Def. Bd.	Counties.	General 1890-1895.	General 1895-1903.	Univer- sity.	Wagon Road.	I.R.Sch.	Def. Bd.
\$ 650 99	\$ 28,547 58	\$.....	\$ 2,733 57	\$ 325 94	\$ 814 86	.... Ada	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
1,328 03	.....	37 23	16,103 70	39 80	1,214 27	162 36	405 93	Alturas	.....	.....	.....	.....
351 43	6,872 10	11 83	530 60	61 68	53 60	154 21	Bannock	.....	.....	.....	.....	.....
3,774 62	19,375 59	83 61	1,565 92	139 19	1,900 82	116 63	348 01	Bear Lake	.....	.....	.....	.....
.....	18,693 96	88 50	119 78	44 61	291 61	291 61	Bingham	.....	.....	.....	.....	.....
395 34	3,376 44	.....	1,562 33	172 83	432 09	.....	Blaine	.....	.....	.....	.....	.....
398 15	18,147 30	.....	678 37	62 95	172 83	144 79	Boise	.....	27 79	.....	.....	.....
322 05	8,358 05	27 11	279 88	41 49	103 73	103 73	Canyon	.....	.....	.....	.....	.....
3,051 11	5,119 04	13 08	507 81	61 65	163 16	154 17	Cassia	.....	.....	.....	.....	.....
2,831 80	8,246 15	.....	2,131 70	132 16	330 43	330 43	Custer	.....	18 92	.....	.....	.....
1,663 26	12,788 67	110 38	737 01	107 93	254 98	254 98	Elmore	.....	.....	.....	.....	.....
1,518 06	10,287 52	50 55	2,188 12	201 25	503 13	503 13	Fremont	.....	.....	.....	.....	.....
2,439 86	21,260 20	.....	1,330 33	172 98	432 46	432 46	Idaho	.....	15 15	.....	.....	.....
10,885 88	18,096 80	.....	599 28	54 45	141 14	141 14	Kootenai	.....	.....	.....	.....	.....
1,051 98	7,648 39	.....	441 17	58 55	146 38	146 38	Latah	.....	164 00	.....	.....	.....
.....	6,258 32	.....	.....	.....	.....	.....	Lemhi	.....	.....	.....	.....	.....
1,224 40	.....	.....	.....	.....	.....	.....	Lincoln	.....	10 01	.....	.....	.....
2,257 49	20,689 65	120 31	2,019 04	204 36	508 93	508 93	Logan	.....	.....	.....	.....	.....
.....	14,007 60	.....	726 36	92 61	231 50	231 50	Nez Perce	938 18	.....	.....	.....	.....
1,394 28	9,676 13	16 45	919 25	85 02	212 57	212 57	Oneida	.....	31 24	.....	.....	.....
4,387 25	40,173 21	.....	3,722 64	216 27	540 35	540 35	Owyhee	.....	.....	.....	.....	.....
1,981 90	14,105 76	14 99	1,367 42	125 34	313 37	313 37	Shoshone	.....	287 59	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	Washington	.....	.....	.....	.....	.....
\$41,944 95	\$308,432 25	\$576 61	\$27,275 67	\$2,634 25	\$6,622 05	Bal's— Individual	\$ 938 18	.....	\$554 70	.....	.....	.....
						Balances—	41,006 77	.....	.....	.....	.....	.....
						Sources of	.....	\$308,432 25	.....	.....	.....	.....
						revenue.	.....	21 91	.....	.....	.....	.....
\$41,944 95	\$308,432 25	\$576 61	\$27,275 67	\$2,634 25	\$6,622 05		\$41,944 95	\$308,432 25	\$576 61	\$27,275 67	\$2,634 25	\$6,622 05

BALANCE SHEET, NOVEMBER 30, 1903—REVENUES

BALANCE SHEET, DECEMBER 31, 1903—REVENUES.

BALANCE SHEET, JANUARY 31, 1904—REVENUES.														
General 1890-1895.	General 1895-1904.	Univer- sity.	Wagon Road.	I.R.Sch.	Def. Bd.	Counties.	General 1890-1895.	General 1895-1904.	Univer- sity.	Wagon Road.	I.R.Sch.	Def. Bd.		
\$ 650 99	\$ 28,547 58	\$.....	\$ 2,733 57	\$ 325 94	\$ 814 86	Ada	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	
1,328 03						Alturas								
37 23	16,103 70	39 80	1,214 27	162 36	405 93	Bannock								
351 43	6,633 35	11 83	514 70	59 04	148 92	Bear Lake								
3,774 62	19,375 59	83 61	1,565 92	139 19	348 01	Bingham								
	4,557 16	88 50	1,025 98			Blaine								
395 34	697 80			2 28	36 62	Boise								
398 15	18,747 30		1,562 33	172 83	432 09	Canyon			27 79					
322 05	6,342 41	27 11	678 37	62 95	157 41	Cassia								
3,051 11	679 84	13 08			5 15	Custer								
2,831 80	2,278 07		71 12	47 09	23 16	Elmore			18 92		16 05	7 82		
1,663 26	11,639 36	110 38	2,068 98	132 16	330 43	Fremont								
1,514 97	15 26					Idaho								
2,439 86	21,255 58	50 55	2,139 41	201 25	503 13	Kootenai			15 15		175 20			
10,880 05	15,355 71		1,140 65	151 71	379 27	Latah								
1,051 98	4,317 84		302 46	12 80	99 49	Lemhi			164 79					
			2 04			Lincoln		1 93	10 01					
1,224 40						Logan								
2,240 05	18,870 66	116 42	1,845 81	158 05	462 63	Nez Perce								
	14,007 69		726 36	92 61	231 50	Oneida	938 18		31 24					
1,394 28	1,843 47	16 45	349 04		5 22	Owyhee								
4,383 51	10,094 76		1,406 40		83 27	Shoshone			288 28					
1,981 90		14 46	566 86			Washington		42 24						
\$41,915 01	\$201,363 13	\$572 19	\$19,914 27	\$1,720 26	\$4,467 08	Bal's— Individual Balances— Sources of revenue.		\$ 938 18 40,976 83	44 17	\$556 18	\$ 191 25			
								\$201,318 96						
									16 01					
									19,723 02	\$1,712 44	\$4,467 08			
								\$41,915 01	\$201,363 13	\$572 19	\$19,914 27	\$1,720 26	\$4,467 08	

General 1890-1895.	General 1895-1904.	Univer- sity.	Wagon Road.	I.R.Sch.	Def. Bd.	Counties.	General 1890-1895.	General 1895-1904.	Univer- sity.	Wagon Road.	I.R.Sch.	Def. Bd.
\$ 650 99	\$ 14,894 04	\$.....	\$ 1,545 03	\$ 137 11	\$ 437 19	Ada.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
1,328 03						Alturas.....						
37 23	2,962 92	39 80	264 54	7 01	\$ 89 38	Bannock.....						
351 43	436 08	11 83	102 20		11 42	Bear Lake.....						
3,774 62	11,932 07	83 61	1,015 22	53 47	176 60	Bingham.....						
	4,557 16	88 50	1,025 98			Blaine.....						
395 34	697 80			2 28	36 62	Boise.....						
398 15	3,164 48	343 35				Canyon.....						
322 05	6,342 41	27 11	678 37	62 95	157 41	Cassia.....						
3,051 11	604 19	13 08				Custer.....						
2,831 80	2,278 07		71 12	47 09	23 16	Elmore.....						
1,663 26	11,639 36	110 38	2,068 98	132 16	330 43	Fremont.....						
1,353 87						Idaho.....						
2,439 86	16,892 87	50 55	1,811 80	201 25	503 13	Kootenai.....						
10,880 05	15,355 71		1,140 65	151 71	379 27	Latah.....						
1,051 98	2,045 61		106 51		18 96	Lemhi.....						
			2 04			Lincoln.....						
1,224 40						Logan.....						
2,237 02	5,964 66	116 12	635 19			Nez Perce.....						
	3,489 59		31 85			Oneida.....	938 18					10
1,394 28	1,843 47	16 45	349 04		5 22	Owyhee.....						
4,383 51	9,427 57		1,357 99		69 11	Shoshone.....						
1,981 90		14 46	566 86			Washington.....						
						Bal's— Individual	\$ 938 18	44 17	\$ 556 18	\$ 24 20	\$ 8 67	\$ 00 10
						Balances—	40,812 70					
						Sources of						
						revenue.						
\$41,750 88	\$114,528 06	\$571 89	\$13,116 72	\$ 795 03	\$2,241 37							
\$41,750 88	\$114,528 06	\$571 89	\$13,116 72	\$ 795 03	\$2,241 37							

BALANCE SHEET, MARCH 31, 1904—REVENUES

BALANCE SHEET, APRIL 30, 1904—REVENUES

BALANCE SHEET, MAY 31, 1904—REVENUES.

REF ID: A1100000000000000000000000000000

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General 1890-1895	General 1895-1904.	Univer- sity.	Wagon Road.	I.R.Sch.	Def. Bd.	Counties.	General 1890-1895	General 1895-1904	Univer- sity	Wagon Road	I.R.Sch.	Def. Bd.
\$ 650 99	\$ 953 59	\$.....	\$ 384 00	\$.....	\$.....	Ada						
1,328 03						Alturas						
351 43	178 81	11 83	87 91		5 74	Bannock		\$ 93 70				
3,774 62	5,150 13	83 61	510 09			Bear Lake						
	4,557 16	88 50	1,025 98			Bingham						
395 34	495 44				28 50	Blaine						
398 15	3,164 48		343 35			Boise		\$ 27 79			\$ 2 04	
322 05	1,440 08	27 11	206 15			Canyon						
3,051 11	551 14	13 08				Cassia						
2,831 80	2,133 19		60 52	46 74	19 98	Custer		\$ 27 70			8 67	
1,663 26		110 38	1,118 21			Elmore		18 92				
1,343 60						Fremont						
2,439 86	3,263 42	50 55	629 39			Idaho		15 15				
9,572 98						Kootenai						
1,051 98	1,660 38		69 99		14 19	Latah		164 79				
			2 04			Lemhi						
1,224 40						Lincoln		1 93	10 01			
2,209 32	5,093 16	112 00	552 56			Logan						
	3,489 59		31 85			Nez Perce		938 18				10
1,362 41	1,468 89	13 19	317 51			Oneida			31 24			
4,377 44	8,020 77		1,287 22		5 00	Owyhee						
1,973 73		13 62	521 78			Shoshone			288 96			
						Washington		42 24				
\$40,322 50	\$ 41,620 23	\$523 87	\$ 7,148 55	\$ 46 74	\$ 75 71	Bal's—Individual	\$ 938 18	\$ 137 87	\$ 556 86	\$ 27 70	\$ 10 71	\$ 00 10
		32 99				Balances—	\$ 39,384 32					
						Sources of		41,482 36				
						revenue.				7,120 85	36 03	75 61
\$40,322 50	\$ 41,620 23	\$556 86	\$ 7,148 55	\$ 46 74	\$ 75 71		\$40,322 50	\$ 41,620 23	\$556 86	\$ 7,148 55	\$ 46 74	\$ 75 71

Licensing.			Licenses.	Poll Tax	Lands.	County Treasurers.	Licenses	Poll Tax	Lands.	Poll Tax.		
Dr.	Cr.	Year								Year.	Dr.	Cr.
\$.....	\$ 157 70	1893	\$ 5,340 38	\$ 592 85	\$ 1,813 54	Ada.....	\$.....	\$.....	\$.....			
1 01		1894	13,496 08	1,627 22	102 15	Alturas.....	24 90	17		1893.	\$.....	\$ 468 39
115 40		1895	9,354 43	109 69	365 22	Bannock.....				1894.	\$.....	1,299 47
		1896	24,789 85	1,448 79	Bear Lake.....				1895.	\$.....	986 65
		1897	8,617 50	882 06	2 03	Bingham.....		264 26		1896.	\$.....	765 00
2,263 53		1898	3,477 60	1,416 85	Blaine.....				1897.	\$.....	1,589 13
		1899	6,911 45	361 32	229 32	Boise.....		6 46		1898.	\$.....	1,593 15
		1900	4,239 60	647 48		Canyon.....				1899.	\$.....	6,710 83
		1901	2,243 78	1,123 87		Cassia.....					\$ 1,589 13	\$11,823 49
1,037 99		1902	3,957 86	3,821 46	989 36	Custer.....						
		1903	29,738 00	11,115 02	751 65	Elmore.....						
		1904	21,685 13	568 00		Fremont.....						
		1905	17,976 00	505 83		Idaho.....		39 33				
		1906	5,164 00	216 70		Koot nai.....						
		1907	91,475 00	216 70		Latah.....						
		1908	78,596 00	216 70		Lemhi.....						
		1909	2,144 00	Agt. Cer.		Lincoln.....		153 17				
		1910	935 00	Ben. Per.		Logan.....						
		1911	21,685 13	F & G 03		Nez Perce.....						
		1912	17,976 00	F & G 04		Oneida.....						
		1913	5,164 00	6,846 84	2,286 20	Owyhee.....						
		1914	91,475 00	3,896 00	18 00	Shoshone.....						
		1915	78,596 00	7,688 00	2,071 74	Washington.....		32 28				
		1916	\$3,417 93	1,667 40		Ins. Com'ner.						
		1917	\$217,667 84			F & G Ward'n						
		1918										
		1919										
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BALANCE SHEET, AUGUST 31, 1904—REVENUES.

General 1890-1895.	General 1895-1904	Univer- sity.	Wagon Road.	I.R.Sch.	Def. Bd.	Counties.	General 1890-1895.	General 1895-1904.	Unive- sity.	Wagon Road.	I.R.Sch.	Def. Bd.
\$ 650 99 1,328 03	\$ 34,974 59	.....	\$ 2,900 25	\$ 335 50	\$ 838 75	Ada						
16,812 30	.....	1,188 21	158 42	396 07		Alturas						
6,607 41	11 83	557 84	63 32	164 05		Bannock						
19,656 43	83 61	1,624 22	148 55	371 57		Bear Lake						
16,715 56	88 50	1,888 95	115 06	287 65		Bingham						
5,340 94	.....	380 84	48 73	155 44		Blaine						
5,395 34	21,175 48	1,567 92	163 27	408 19		Boise						
8,001 18	27 11	718 74	68 34	170 86		Canyon						
4,797 20	13 08	282 04	32 62	103 94		Cassia						
7,559 05	.....	503 12	61 04	152 60		Custer						
13,773 40	110 38	2,048 76	124 07	310 18		Elmore						
10,649 90	.....	787 05	104 94	262 35		Fremont						
24,235 32	50 55	2,217 60	211 76	529 40		Idaho						
18,026 50	.....	1,321 34	176 17	440 44		Kootenai						
7,543 58	.....	487 40	55 65	153 32		Latah						
6,099 57	.....	431 09	57 20	143 01		Lemhi						
26,053 14	112 00	2,114 63	212 49	531 13		Lincoln						
13,140 59	.....	733 24	93 51	233 79		Logan						
10,200 83	12 66	876 51	75 84	189 61		Nez Perce						
29,382 86	.....	3,166 76	255 15	637 88		Oneida	938 18					
13,020 06	13 62	1,470 51	126 49	316 24		Owyhee						
						Shoshone						
						Washington						
\$40,293 37	\$313,762 89	\$523 34	\$27,272 02	\$2,688 12	\$6,796 27	BaJ's — Individual	\$ 938 18	\$.....	\$556 86			
		33 52				Balances	\$39,355 19					
						Sources of						
						Revenue						
\$40,293 37	\$313,762 89	\$556 86	\$27,272 02	\$2,688 12	\$6,796 27							
\$40,293 37	\$313,762 89	\$556 86	\$27,272 02	\$2,688 12	\$6,796 27							

REPORT OF STATE AUDITOR.

REPORT OF STATE AUDITOR

XII

BALANCE SHEET, SEPTEMBER 30, 1904—REVENUES.

General 1890-1895.	General 1895-1904.	Univer- sity.	Wagon Road.	I.R.Sch.	Def. Bd.	Counties.	General 1890-1895.	General 1895-1904.	Univer- sity.	Wagon Road.	I.R.Sch.	Def. Bd.	
\$ 650 99	\$ 34,974 59	\$	\$ 2,900 25	\$ 335 50	\$ 838 75	Ada	\$	\$	\$	\$	\$	\$	
1,328 03	16,812 30	11,83	1,188 21	158 42	396 07	Alturas	\$	\$	\$	\$	\$	\$	
351 43	6,607 41	11,83	562 84	62 32	164 05	Bannock	\$	\$	\$	\$	\$	\$	
3,774 62	18,629 01	83 61	1,543 00	148 55	371 37	Bear Lake	\$	\$	\$	\$	\$	\$	
395 34	16,712 56	88 50	1,888 95	115 06	287 65	Bingham	\$	\$	\$	\$	\$	\$	
398 15	5,340 94	.....	380 84	48 73	155 44	Blaine	\$	\$	\$	\$	\$	\$
322 05	19,839 85	.....	1,449 70	163 27	408 19	Boise	\$	\$	\$	\$	\$	\$
3,051 11	8,001 18	27 11	718 74	68 34	170 86	Canyon	\$	\$	\$	\$	\$	\$	
2,831 80	4,797 20	13 08	282 04	32 62	103 94	Cassia	\$	\$	\$	\$	\$	\$	
1,361 56	7,559 05	.....	503 12	61 04	152 60	Custer	\$	\$	\$	\$	\$	\$
1,341 32	13,773 40	110 38	930 55	124 07	310 18	Elmore	\$	\$	\$	\$	\$	\$	
2,439 86	10,649 90	.....	787 05	104 94	262 35	Fremont	\$	\$	\$	\$	\$	\$
9,528 10	24,235 32	50 55	2,217 60	211 76	529 40	Idaho	\$	\$	\$	\$	\$	\$	
1,051 98	18,026 50	.....	1,321 34	176 17	440 44	Kootenai	\$	\$	\$	\$	\$	\$
7,270 09	4,377 44	.....	463 27	55 65	147 78	Latah	\$	\$	\$	\$	\$	\$
6,099 57	1,973 73	.....	431 09	57 20	143 01	Lemhi	\$	\$	\$	\$	\$	\$
1,224 40	2,207 53	26,033 80	111 82	2,112 85	212 49	Lincoln	\$	\$	\$	\$	\$	\$	
1,357 09	10,200 83	12 66	733 24	93 51	233 79	Logan	\$	\$	\$	\$	\$	\$	
4,377 44	29,299 87	.....	876 51	75 84	189 61	Nez Perce	\$	\$	\$	\$	\$	\$
1,973 73	13,020 06	13 62	3,164 86	255 15	637 88	Otseida	\$ 938 18	\$	\$	\$	\$	\$	
Resources. [\$ 39,966 53	\$ 311,024 02	\$ 523 16	\$ 25,926 56	\$ 2,688 12	Washington	\$ 39,028 35	\$ 311,024 02	\$ 556 86	\$ 25,926 56	\$ 2,688 12	\$ 6,790 73	Liabilities.
			33 70			Bal's— Individual Balances— Sources of revenue.							
	\$ 39,966 53	\$ 311,024 02	\$ 556 86	\$ 25,926 56	\$ 2,688 12								

Licenses.			Licenses.	Poll Tax	Lands.	County Treasurers.	Licenses.	Poll Tax.	Lands.	Poll Tax.		
Dr.	Cr.	Year								Year.	Dr.	Cr
\$	\$ 157 70	1893	\$ 5,802 88	\$ 592 85	\$ 2,363 76	Ada	\$	\$ 24 90	\$	1893.	468 39	
1 01	12,763 08	1894	12,763 08	1,627 22	102 15	Alturas	\$	\$	\$	1894.	1,299 47	
115 40	9,354 43	1895	9,354 43	109 69	365 22	Bannock	\$	\$	\$	1895.	986 65	
	24,859 85	1896	24,859 85	.....	3,247 98	Bear Lake	\$	\$	\$	1896.	765 00	
	8,117 50	1897	8,117 50	882 06	2 03	Bingham	\$	\$	\$	1897.	1,589 13	
	3,404 70	1898	3,404 70	.....	1,480 85	Blaine	\$	\$ 6 46	\$	1898.	1,580 34	
	5,792 45	1899	5,792 45	361 32	643 37	Canyon	\$	\$	\$	1899.	6,710 83	
	4,178 40	1900	4,178 40	647 48	6,113 10	Cassia	\$	\$	\$		\$ 1,589 13	\$ 11,810 68
	9,341 48	1901	9,341 48	1,123 87	.....	Custer	\$	\$	\$			
	3,608 96	1902	3,608 96	939 36	774 86	Elmore	\$	\$	\$			
	9,527 22	1903	9,527 22	751 65	162 83	Fremont	\$	\$	\$			
	4,264 89	1904	4,264 89	4,251 19	643 50	Idaho	\$	\$ 39 33	\$			
	6,232 13	1905	6,232 13	25 98	.....	Kootenai	\$	\$	\$			
	5,505 53	1906	5,505 53	109 14	.....	Latah	\$	\$	\$			
	3,644 53	1907	3,644 53	246 08	507 76	Linchi	\$	\$ 153 17	\$			
	3,976 11	1908	3,976 11	.....	113 61	Lincoln	\$	\$	\$			
	5,058 83	1909	5,058 83	505 83	.....	Logan	\$	\$	\$			
	21,509 63	1910	21,509 63	163 89	.....	Nez Perce	\$	\$	\$			
	18,138 00	1911	18,138 00	177 96	199 70	Oneida	\$	\$	\$			
	5,048 50	1912	5,048 50	116 64	.....	Owyhee	\$	\$	\$			
	6,237 64	1913	6,237 64	2,286 20	18 00	Shoshone	\$	\$	\$			
	4,337 10	1914	4,337 10	.....	202 79	Washington	\$	\$ 32 28	\$			
	7,168 00	1915	7,168 00	.....	.....	Ins. Com'ner	\$	\$	\$			
	1,667 40	1916	1,667 40	.....	.....	F & G Ward'n	\$	\$	\$			
	\$ 187,884 64	\$ 187,884 74	\$ 187,884 64	\$ 12,306 35	\$ 21,322 98	Bals— Ind'ual Balances— Sources of revenue.	\$ 24 90	\$ 495 67	\$ 5,216 26	School \$	\$ 1,014 82	
	3,417 93	3,417 93	3,417 93	.....	.....		\$ 187,859 74	.....	.....	Univ'ty \$	13,194 51	
				1,589 13	.....					Peni'ty \$	425 00	
				4,381 47	.....					P. Bidg \$	1,695 29	
				.....	.....					Chr. Ins. \$	86 40	
										Sci. Sch. \$	3,160 27	
										Agr Sch. \$	33 00	
										Ins Asy \$	82 70	
										N. Sch. \$	796 20	
											\$ 4,381 47	\$ 16,106 72

BALANCE SHEET, OCTOBER 31, 1904—REVENUES.

General 1890-1895.	General 1895-1904.	Univer sity.	Wagon Road.	I.R.Sch.	Def. Bd.	Counties.	General 1890-1895.	General 1895-1904.	Univer sity.	Wagon Road.	I.R.Sch.	Def. Bd.
\$ 650 99	\$ 34,974 59	\$.....	\$ 2,900 25	\$ 335 50	\$ 838 75	Ada.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
1,328 03	16,812 30	.....	1,188 21	158 42	396 07	Alturas.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
351 43	6,607 41	11 83	562 84	63 32	164 05	Bannock.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
3,774 62	18,629 01	83 61	1,543 00	148 55	371 37	Bear Lake.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
.....	16,712 56	88 50	1,888 95	115 06	287 65	Bingham.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
395 34	5,340 94	.....	380 84	48 73	155 44	Blaine.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
398 15	19,839 85	1,449 70	163 27	408 19	170 86	Boise.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
322 05	8,001 18	27 11	718 74	68 34	27 79	Canyon.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
3,051 11	4,797 20	13 08	282 04	32 62	103 94	Cassia.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
2,831 80	7,559 05	.....	503 12	61 04	152 60	Custer.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
1,361 56	13,773 40	110 38	930 55	124 07	310 18	Fremont.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
1,340 96	10,534 24	50 55	2,217 60	211 76	529 40	Idaho.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
2,439 86	24,235 32	.....	777 45	102 54	257 55	Kootenai.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
9,528 10	18,026 50	.....	1,321 34	176 17	440 44	Latah.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
1,051 98	7,270 09	.....	463 27	55 65	147 78	Lemhi.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
.....	6,099 57	.....	431 09	57 20	143 01	Lincoln.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
1,224 40	.....	.....	.....	.....	.....	Logan.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
2,207 53	26,033 80	111 82	2,112 85	212 49	531 13	Nez Perce.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
.....	13,140 59	.....	733 24	93 51	233 79	Oneida.....	938 18	\$.....	\$.....	\$.....	\$.....	\$.....
1,357 09	9,845 17	12 66	844 21	75 84	189 61	Owyhee.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
4,377 44	29,299 87	.....	3,164 86	255 15	637 88	Shoshone.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
1,973 73	13,020 06	13 62	1,286 62	126 49	316 24	Washington.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
Resources.	\$39,966 17	\$310,552 70	\$523 16	\$25,700 77	\$2,685 72	Bal's— Individual	\$ 938 18	\$.....	\$556 86	\$.....	\$.....	\$.....
			33 70			Balances— Sources of revenue.	39,027 99	310,552 70				
	\$39,966 17	\$310,552 70	\$556 86	\$25,700 77	\$2,685 72		\$39,966 17	\$310,552 70	\$556 86	\$25,700 77	\$2,685 72	\$6,785 93
												Liabilities.

Licenses.			Licenses.	Poll Tax	Lands.	County Treasurers.	Licenses	Poll Tax.	Lands.	Poll Tax.		
Dr.	Cr.	Year								Year.	Dr.	Cr.
\$.....	\$ 157 70	1893	\$ 5,802 88	\$ 592 85	\$ 2,363 76	Ada.....	\$.....	\$.....	\$.....	1893.	\$.....	\$ 468 39
1 01	.....	1894	12,763 08	1,627 22	102 15	Alturas.....	24 90	17	\$.....	1894.	\$.....	1,299 47
115 40	.....	1895	9,354 43	109 69	365 22	Bannock.....	\$.....	\$.....	\$.....	1895.	\$.....	986 65
.....	291 95	1896	25,039 85	.....	3,247 98	Bear Lake.....	\$.....	\$.....	\$.....	1896.	\$.....	765 00
2,263 53	1,384 52	1897	8,117 50	882 06	2 03	Blaine.....	\$.....	\$.....	\$.....	1897.	1,589 13	.....
.....	4,264 89	1898	3,404 70	1,480 85	1,480 85	Boise.....	\$.....	\$.....	\$.....	1898.	\$.....	1,580 34
.....	2,479 14	1900	5,792 45	361 32	643 37	Canyon.....	\$.....	\$.....	\$.....	1899.	\$.....	6,710 83
.....	2,243 78	1901	4,178 40	647 48	65 10	Cassia.....	\$.....	\$.....	\$.....		\$ 1,589 13	\$11,810 68
1,037 99	3,957 86	1902	9,341 48	1,123 87	774 86	Custer.....	\$.....	\$.....	\$.....			
.....	26,347 00	1904	3,608 96	989 36	162 83	Elmore.....	\$.....	\$.....	\$.....			
.....	1,464 00	Agt. Cer.	9,533 22	751 65	568 00	Fremont.....	\$.....	\$.....	\$.....			
.....	930 00	Ben. Per.	4,249 69	1,209 36	568 00	Idaho.....	\$.....	\$.....	\$.....			
.....	51,900 00	F & G 03	7,032 13	25 98	.....	Koot nai.....	\$.....	\$.....	\$.....			
.....	78,413 00	F & G 04	5,505 53	109 14	.....	Latah.....	\$.....	\$.....	\$.....			
\$3,417 93	\$173,833 84	.....	3,644 53	246 08	483 76	Lemhi.....	\$.....	\$.....	\$.....			
		1903	3,894 61	505 83	.....	Lincoln.....	\$.....	\$.....	\$.....			
		1904	21,509 63	163 89	.....	Logan.....	\$.....	\$.....	\$.....			
			3,938 00	177 96	199 70	Nez Perce.....	\$.....	\$.....	\$.....			
			5,046 00	116 64	.....	Oneida.....	\$.....	\$.....	\$.....			
			6,237 64	2,286 20	18 00	Owyhee.....	\$.....	\$.....	\$.....			
			6,853 00	3,925 70	.....	Shoshone.....	\$.....	\$.....	\$.....			
			1,667 40	6,853 00	.....	Washington.....	\$.....	\$.....	\$.....			
					10,326 99	Ins. Com'ner.	\$ 24 90	\$ 495 67	\$ 5,712 70	School	\$ 5,945 52	.....
						F & G Ward'n	173,833 84	11,810 68	15,091 90	Univ'ty	\$13,194 51	.....
										Pen'ity	425 00	.....
										P. Bldg.	\$ 1,695 29	.....
										Chr. Ins.	86 40	.....
										Sci Sch.	3,160 27	.....
										Agr. Sch.	33 00	.....
										Ins. Asy.	82 70	.....
										N. Sch.	796 20	.....
											\$ 10,326 99	\$15,091 90

BALANCE SHEET, NOVEMBER 30, 1904—REVENUES

STATE OF IDAHO, DECEMBER 31, 1904—REVENUES.												
General 1890-1895.	General 1895-1904	Univer- sity.	Wagon Road.	I.R.Sch.	Def. Bd.	Counties.	General 1890-1895.	General 1895-1904.	Unive- sity.	Wagon Road.	I.R.Sch.	Def. Bd.
\$ 650 99 1,328 03	\$ 34,974 59	\$.....	\$ 2,900 25	\$ 335 50	\$ 838 75	Ada.....						
16,785 94		1,186 36	153 42	394 83		Alturas.....						
6,607 41	11 83	562 84	63 32	164 05		Bannock.....						
3,774 62	18,629 01	83 61	1,543 00	148 55	371 37	Bear Lake.....						
16,712 56	88 50	1,888 95	115 06	287 65		Bingham.....						
376 05	4,703 39	344 62	47 23	151 67		Blaine.....						
398 15	19,839 85	1,449 27	163 27	408 19		Boise.....						
322 05	8,001 18	718 74	68 34	170 86		Canyon.....						
3,051 11	4,797 20	13 08	282 04	32 62	103 94	Cassia.....						
2,831 80	7,559 05		503 12	61 04	152 60	Custer.....						
1,361 56	13,773 40	110 38	930 55	124 07	310 18	Elmore.....						
1,338 32	9,874 23		722 44	88 78	230 04	Fremont.....						
2,439 86	23,749 13	50 55	2,182 82	206 16	517 18	Idaho.....						
9,442 66	8,026 50		1,321 34	176 17	440 44	Kootenai.....						
1,051 98	7,270 09		463 27	55 65	147 78	Latah.....						
	6,099 57		431 09	57 20	143 01	Lemhi.....						
1,224 40						Lincoln.....						
2,186 28	24,932 71	109 67	2,024 55	190 59	509 23	Logan.....						
	13,140 59		733 24	93 51	233 79	Nez Perce.....						
1,357 09	9,845 17	12 66	844 21	75 84	189 61	Oneida.....	938 18					
4,373 17	28,794 99		3,127 26	250 22	628 03	Owyhee.....						
1,973 73	13,020 06	13 62	1,286 62	126 49	316 24	Shoshone.....						
						Washington.....						
\$39,833 28	\$307,136 61	\$521 01	\$25,447 01	\$2,638 03	\$6,709 44	Bal's—Individuals	\$ 938 18	\$.....	\$557 48			
		36 47				Balances—	\$38,895 10					
						Sources of		307,136 61				
						Revenue.						
\$39,833 28	\$307,136 61	\$557 48	\$25,447 01	\$2,638 03	\$6,709 44							

REPORT OF STATE AUDITOR.

Analysis of General Fund Moneys—Continued.

ANALYSIS OF GENERAL FUND MONEYS.*

Moneys accruing to the General Fund in the years 1903 and 1904, yielded by sources of revenue of a permanent character, other than property taxes, classified as to sources from which derived:

Licenses—
 Miscellaneous, 1903 \$ 8,897.90
 Miscellaneous, 1904 8,123.70
 Surveyors' 1903 90.00
 Surveyors', 1904 90.30
 Total \$17,201.90

Fees—
 Secretary of State, 1903 \$ 12,209.65
 Secretary of State, 1904 9,210.90
 Clerk of Supreme Court, 1903 905.50
 Clerk of Supreme Court, 1904 1,067.25
 Docket (Stenographers'), 1903 3,738.00
 Docket (Stenographers'), 1904 2,499.00
 Notarial 1,286.00
 Total \$ 30,926.30

Collections by Insurance Commissioner—
 Premium Tax, 1903 12,204.75
 Premium Tax, 1904 15,457.54
 Issuing Beneficiary Permits, 1903 175.00
 Issuing Beneficiary Permits, 1904 360.00
 Issuing Certificates of Authority, 1903 3,904.00
 Issuing Certificates of Authority, 1904 4,993.00
 Filing Annual Statements, 1903 1,020.00
 Filing Annual Statements, 1904 1,070.00
 Filing Annual Reports, 1903 445.00
 Filing Annual Reports, 1904 240.00
 Filing Articles Incorporation, 1903 60.00
 Filing Articles of Incorporation, 1904 80.00
 Total \$ 40,009.29

Insane Asylum Earnings—
 Earnings, 1903 \$1,160.70
 Earnings, 1904 485.00
 Total \$ 1,645.70

Delinquent Poll Taxes—
 Collections, 1903 \$ 128.39
 Collections, 1904 57.01
 Total \$ 185.40

Miscellaneous Receipts—
 Text Book repayments, 1903-04 \$ 14.45
 Fines (under pure food law) 80.00
 Total \$ 94.45

Grand total \$ 90,063.04

Moneys accruing to the General Fund in the years 1903 and 1904, yielded by sources of revenue of a temporary character, other than property taxes, classified as to sources from which derived:
 From the Maintenance Funds of various State institutions, because of the provisions of certain Acts of the Legislature authorizing the issuance of bonds for the benefit of such several institutions \$ 5,334.86
 From the Wagon Road Bonds Sinking Fund, 1889, because of an excess after the payment of all the bonds and the interest thereon to which the same was applicable 8,688.46
 From the Fish and Game Fund, because of the provisions of Section 28, of the "Fish and Game Law," found on page 188, Laws 1903 2,000.00
 From the Clerk State Land Board, because of a rebate of Land Office fees 212.00
 Total \$ 16,235.32

Moneys credited to and being temporarily used by the General Fund, while not belonging thereto, classified as to sources from which derived:
 From "Long Valley and Roosevelt State Wagon Road Fund,"—See Laws 1903, page 33, Sec. 8 and page 308, Sec. 3 \$ 20,000.00
 From "St. Louis and Lewis and Clark Exposition Fund,"—See Laws 1903, page 279, Sec. 7, and page 308, Sec. 3 15,000.00
 From "Supreme Court Decisions Fund,"—See Laws 1903, page 367, Sec. 9, and page 308, Sec. 3 7,500.00
 From "Academy of Idaho Fund,"—See Laws 1903, page 7, Sec. 1, and page 308, Sec. 3, (Claims 248 to 310) 6,554.56
 Total \$ 49,054.56

Recapitulation.

Moneys received into the General Fund in the years 1903 and 1904, classified as to source from which derived:
 From sources of revenue, of a permanent character, other than property taxes \$ 90,063.04
 From sources of revenue, of a temporary character, other than property taxes 16,235.32
 From property taxes collected in the year 1903 243,729.05
 From property taxes collected in the year 1904 257,884.87
 From delinquent property taxes collected in the year 1903 361.06
 From delinquent property taxes collected in the year 1904 1,194.29
 Moneys credited to and being temporarily used by the General Fund while not belonging thereto 49,054.56
 Total \$658,522.19

Moneys which have passed through the General Fund in the years 1903 and 1904, either for convenience or in compliance with law, without permanently effecting it, classified as to sources from which derived:
 From "Long Valley and Roosevelt State Wagon Road" contributions, 1903 \$ 9,281.82
 From "Long Valley and Roosevelt State Wagon Road" contributions, 1904 409.20
 From Deficiency Bonds, 1903, Sinking Fund,—See Laws 1903, page 308, Sec. 4 786.38

REPORT OF STATE AUDITOR.

Analysis of General Fund Moneys—Continued.

From Idaho Industrial Reform School Bonds Sinking Fund, See Laws 1903, page 12, Sec. 24.....	60.00
From Deficiency Bond Fund, 1901.—See Laws 1903, page 427, Sec. 1 (passed through the General Fund for convenience)	1,712.49
From an escheated estate,—paid into General Fund and im- mediately returned to absent heirs on order of Probate Court	20.07
Total	\$ 12,269.96

Moneys passed through the General Fund for the purpose of bal- ancing over-drafts, etc., classified as to sources from which derived:	
From Lewiston State Normal School Library Fund.....\$ 61.34	
Academy of Idaho Fund.....16.08	
Library Fund	300.00
Long Valley and Roosevelt State Wagon Road Fund.....20,000.00	
Game Fund	267.05
Total	\$ 20,644.47

General Recapitulation of the General Fund, 1903-1904.

Debits, 1903	\$334,038.88
Debits, 1904	357,398.24
Revenues passed to Fund.....	\$609,467.63
Moneys other than Revs. passed to Fund.....	49,054.56
Moneys passed through Fund for convenience	12,269.96
Moneys passed through the Fund to balance over-drafts, etc.	20,644.47
Total	\$691,436.62
	\$691,436.62

*This analysis takes into consideration the moneys received into the General Fund between January 1, 1903, and October 1, 1904, only.

REPORT OF STATE AUDITOR.

ASSESSABLE PROPERTY, 1903.

Assessable Property in the State of Idaho in the year 1903, Classified.

Patented lands, No. of acres; 3,643,122.575.....	\$18,010,396.68
Improvements on patented lands.....	2,947,411.00
Improvements on unpatented lands.....	722,684.00
City and town lots, No.	6,642,908.50
Improvements on city and town lots	5,385,338.50
Real estate not classified.....	138,073.33
Patented mining lands, No. of acres	97,477.13
Timber sold from State lands.....	27,438.00
Equities in school lands.....	115,188.00
Mining ditches, No. of miles	83,005.00
Irrigation ditches, No. of miles	86,160.00
Quartz mills, No.	426,348.00
Concentrators, No.	450,921.20
Samplers, No.	16,390.00
Smelters, No.	11,000.00
Improvements on mining claims.....	822,949.60
Grist mills, No.	56,280.00
Saw mills, No.	243,511.00
Planing mills, No. 14.....	2,695.00
Shingle mills, No. 9.....	5,200.00
Tramways, power plants and lines.....	15,599.98
Total value of real property.....	\$36,356,974.92

Assessable Property, 1903—Continued.

Taxable bonds, judgments, warrants, unsecured credits, and bank stock.....	843,602.25
Cattle	4,638,658.00
Thoroughbred, No. 143, avge. val., \$50.00; total val.....\$ 7,150.00	
Graded, No. 346, avge. val., \$30.00; total val..... 10,380.00	
Common, No. 207087, avge. val., \$16.50; total val..... 3,408,715.50	
Beef, No. 1875, avge. val., \$27.50; total val..... 51,562.50	
Yearlings, No. 11983, avge. val., \$10.00; total val..... 119,830.00	
Migratory, No. 6464, avge. val., \$16.50; total val..... 106,656.00	
Oxen, No. 38, avge. val.,; total val..... 1,164.00	
Milch cows, No. 37328, avge. val., \$25.00; total val..... 933,200.00	
Sheep	4,443,870.85
Migratory, No. 355594, avge. val., \$2.15; total val..... 764,527.10	
Common, No. 1711323, avge. val., \$2.15; total val..... 3,679,343.75	
Goats	4,121.55
Angora, No. 983, avge. val., \$2.15; total val..... 2,119.90	
Common, No. 931, avge. val., \$2.15; total val..... 2,001.65	
Horses	\$ 1,794,595.00
Thoroughbred, No. 5, avge. val., \$125.80; total val..... \$ 629.00	
Graded, No. 56178, avge. val.,; total val..... 1,430,175.00	
Saddle, No. 1176, avge. val.,; total val..... 14,898.00	
Migratory, No. 77, avge. val.,; total val..... 20,852.00	
Stock, No. 28203, avge. val., \$10.00; total val..... 282,030.00	
Stalions, No. 252, avge. val.,; total val..... 22,882.00	
Colts, No. 2068, avge. val.,; total val..... 23,129.00	
Mules	21,835.00
Common, No. 829, avge. val.,; total val..... 21,835.00	
Jacks	1,920.00
Common, No. 71, avge. val.,; total val..... 1,920.00	
Swine	1'9,832.00
Common, No. 37458, avge. val.,; total val..... 149,832.00	

Assessable Property, 1903—Continued.

Grain	2,227.00
Wheat, No. of lbs.,; total val..... 1,995.00	
Oats, No. of lbs.,; total val..... 232.00	
Hay, total val..... 1,830.00	1,830.00
Coal, total val..... 340.00	340.00
Farm implements and machinery	79,852.00
Furniture and fixtures	214,905.00
Harness, robes and saddles.....	105,811.00
Stocks of merchandise.....	3,602,832.69
Libraries	125.00
Lumber	114,929.00
Saw logs, No. of feet	198,767.00
Machinery	265,850.00
Money	166,563.00
Musical instruments and sewing machines.....	107,326.00
Water craft	33,397.00
Vehicles and bicycles.....	462,334.00
Watches and jewelry.....	3,765.00
Wines and liquors.....	56,555.00
Wood, No. of cords	10,556.00
Wool	30.00
Net profits on mines.....	1,594,854.10
Personal property held in trust.....	628.00
Bee hives	246,456.53
Personal property not otherwise classified.....	
Total value of personal property.....	\$19,168,367.97
Railway, telephone and telegraph lines.....	\$10,449,365.20
Railway lines	\$10,033,570.95
Telephone lines	281,240.00
Telegraph lines	134,554.25
Total value of assessable property in the State.....	\$65,974,708.09

ASSESSABLE PROPERTY, 1904.

Assessable Property in the State of Idaho in the year 1904, Classified.

Patented lands, No. of acres, 3,830,885.138.....	\$19,071,045.16
Improvements on patented lands.....	3,030,676.00
Improvements on unpatented lands.....	517,146.00
City and town lots, No.	6,552,132.00
Improvements on city and town lots.....	6,264,888.00
Real estate, not classified.....	138,730.00
Patented mining lands, No. of acres	183,020.45
Timber sold from State lands.....	239,845.00
Equities in school lands.....	41,990.25
Mining ditches, No. of miles	119,295.00
Irrigation ditches, No. of miles	262,040.00
Quartz mills, No.	398,460.00
Concentrators, No. 22.....	353,625.00
Samplers, No. 3.....	14,850.00
Smelters, No. 3.....	73,750.00
Improvements on mining claims.....	871,695.00
Grist mills, No.	285,230.00
Saw mills, No.	321,298.00
Planing mills, No.	3,500.00
Shingle mills, No. 2.....	65.00
Tramways, power plants and lines.....	85,899.98
Total value of real property.....	\$38,829,180.84

Assessable Property, 1904—Continued.

Taxable bonds, judgments, warrants, unsecured credits, bank stock.....	931,779.35
Cattle	4,243,210.00
Thoroughbred, No. 82, avge. val., \$50.00; total val.....	\$ 4,100.00
Graded, No. 4,172, avge. val., \$30.00; total val.....	125,160.00
Common, No. 213,542, avge. val., \$15.00; total val.....	3,203,135.00
Beef, No. 1,824, avge. val., \$25.00; total val.....	45,600.00
Yearlings, No. 345, avge. val., \$10.00; total val.....	3,450.00
Calves, No. 256, avge. val., \$10.00; total val.....	2,560.00
Oxen, No. 31, avge. val., \$30.00; total val.....	930.00
Milch cows, No. 34,331, avge. val., \$25.00; total val.....	858,275.00
Sheep	3,104,254.00
Imported, No. 134, avge. val., \$6.00; total val.....	804.00
Graded, No. 93, avge. val., \$6.00; total val.....	558.00
Common, No. 1,551,446, avge. val., \$2.00; total val.....	3,102,892.00
Goats	3,522.00
Angora, No. 834, avge. val., \$2.00; total val.....	1,668.00
Common, No. 927, avge. val., \$2.00; total val.....	1,854.00
Horses	1,833,694.08
Thoroughbred, No. 16, avge. val.,; total val.....	2,250.00
Graded, No. 39,027, avge. val.,; total val.....	1,096,992.92
Saddle, No. 1,473, avge. val.,; total val.....	29,272.00
Work, No. 18,211, avge. val.,; total val.....	389,385.00
Stock, No. 28,014, avge. val.,; total val.....	280,140.00
Stallions, No. 216, avge. val.,; total val.....	22,909.16
Colts, No. 1,253, avge. val.,; total val.....	12,745.00
Mules	25,669.00
Common, No. 888, avge. val.,; total val.....	25,669.00
Jacks	1,340.00
Common, No. 12, avge. val.,; total val.....	1,340.00
Swine	132,624.00
Common, No. 33,156, avge. val., \$4.00; total val.....	132,624.00

Assessable Property, 1004—Continued.

Grain		3,895.00
Wheat, No. lbs.,; total val.....	1,875.00	
Oats, No. of lbs.; total val.....	1,310.00	
Barley, No. of lbs.; total val.....	125.00	
Flaxseed, No. of lbs.; total val.....	85.00	
Farming implements and machinery.....		89,982.00
Furniture and fixtures.....		203,903.00
Harness, robes and saddles.....		88,106.00
Stocks of merchandise.....		3,557,464.27
Lumber, No. of feet		201,812.00
Saw logs, No. of feet		196,790.00
Machinery		213,447.00
Money		110,651.00
Musical instruments and sewing machines.....		93,568.20
Water craft		23,475.00
Vehicles and bicycles.....		417,520.48
Watches and jewelry.....		2,049.00
Wines and liquors.....		50,270.00
Wood, No. of cords,		4,922.00
Net profits on mines.....		2,413,307.23
Property held in trust.....		100.00
Personal property not otherwise classified.....		129,184.00
Total value of personal property.....		\$18,076,038.61
Railway, telephone and telegraph lines.....	10,115,377.85	10,568,667.05
Railway lines	318,157.50	10,568,667.05
Telephone lines	135,131.70	
Total assessable property in the State.....		\$67,473,886.50

Assessment of the Year 1903.

Railways in the State of Idaho.			Mileage and Values by Lines.			Mileage and Value by Companies.			Mileage and Values by Systems.		
Systems.	Companies.	Lines.	Mileage.	Asd. Val. per Mile.	Total Value.	Mileage.	Av. Value per Mile.	Total Value.	Mileage.	Av. Value per Mile.	Total Value.
O. S. L.....	O. S. L. Ry. Co.....	Trunk Lines.....	612.67	\$8,820 00	\$5,403,749 40	707.50	\$8,440 497	\$5,971,651 90	834.98	\$7,729 361	\$6,463,861 90
		Boise Branch.....	16.42	7,000 00	114,940 00						
		Preston Branch	8.42	6,000 00	50,520 00						
		Ketchum Branch.....	69.99	5,750 00	402,442 50						
		St. Anthony Railway.....	37.46	5,500 00	206,030 00						
		Salmon River Railway.....	85.99	3,000 00	257,970 00						
P. & I. N.....	Salmon River Ry. Co.....	Boise City & Trmn. Ry. Co.....	4.03	7,000 00	28,210 00	4.03	7,000 00	28,210 00	834.98	\$7,729 361	\$6,463,861 90
		Pac. & Idaho Nrn. Ry. Co....	61.50	2,300 00	141,450 00						
		Idaho Northern Ry. Co.....	27.20	2,300 00	62,560 00						
Dewey	B. N. & O. Ry. Co.....	Boise, Nampa & Owyhee Ry.....	29.99	2,300 00	68,977 00	29.99	2,300 00	68,977 00	57.19	2,300 00	131,537 00
		Trunk Lines.....	84.06	9,000 00	756,540 00						
Northern Pacific.....	Northern Pacific Ry. Co.....	Ft. Sherman Branch.....	13.65	6,000 00	81,900 00	200.50	7,139 426	1,431,455 05	275.35	6,628 618	1,825,190 05
		Coeur d'Alene Branch.....	18.85	7,000 00	131,950 00						
		Burke Branch.....	6.86	6,255 00	42,909 30						
		Sunset Branch.....	5.36	1,500 00	8,040 00						
		Genesee Branch.....	7.15	6,000 00	42,900 00						
		Palouse & Lewiston Branch..	54.74	6,650 00	364,021 00						
		Coeur d'Alene Brch. (N. Gag.)	9.83	325 00	3,194 75						
		Clearwater Short Line Ry.....	62.89	5,500 00	345,895 00						
		Lapwai Branch.....	11.96	4,000 00	47,840 00						
		Trunk Lines.....	80.44	9,000 00	723,960 00						
Great Northern.....	Great Northern Ry. Co.....	Kootenai Valley Ry. Co.....	25.795	5,000 00	128,975 00	25.795	5,000 00	128,975 00	106.235	8,028 75	852,935 00
		Trunk Lines.....	84.46	7,000 00	591,220 00						
		Moscow Branch.....	2.38	6,650 00	15,827 00						
		Wallace-Mullen Branch.....	7.18	1,000 00	7,180 00						
O. R. & N.....	Oregon Ry. & Nvgtn. Co.....	Sierra Nevada Branch.....	4.37	1,000 00	4,370 00	98.39	6,287 19	618,597 00	98.39	6,287 19	618,597 00
			1,433 645		\$10,033,570 95	1,433 645			\$10,933,570 95	1,433 645	\$6,998 643
											\$10,033,570 95

Average value per mile of all lines in the State, \$6,998.643.

Assessments for the Year 1904.

Railways in the State of Idaho.			Mileage and Values by Lines			Mileage and Val. by Companies			Mileage and Values by Systems		
Systems.	Companies.	Lines.	Mileage	Assd. Val. per Mile	Total Value	Mileage	Ave. Val. per Mile	Total Value	Mileage	Ave. Val. per Mile	Total Value
O. S. L.....	O. S. L. Ry. Co.....	Trunk Lines.....	612.59	8,820 00	5,403,043 80	707.24	8,441 107	5,969,888 80	836 25	7,740 279	6,472,808 80
		Boise Branch	16.41	7,000 00	114,870 00						
		Preston Branch	8.38	6,000 00	50,280 00						
		Ketchum Branch.....	69.86	5,750 00	401,695 00						
		St. Anthony Railway.....	37.46	5,500 00	206,030 00						
	St. Anthony Ry. Co.....	Salmon River Railway.....	85.99	3,000 00	257,970 00						
		Boise City & Terminal Ry.....	5.56	7,000 00	38,920 00						
		Pac. & Idaho Nrn. Ry. Co.....	61.50	2,300 00	141,450 00						
		Idaho Northern Ry. Co.....	27.20	2,300 00	62,560 00						
		B., N. & O. Ry. Co.....	29.99	2,300 00	68,977 00						
P. & I. N.....	Dewey	Trunk Lines.....	84.04	9,000 00	756,360 00	29.99	2,300 00	68,977 00	57 19	2,300 .00	131,537 00
		Ft. Sherman Branch.....	13.65	6,000 00	81,900 00						
		Coeur d'Alene Branch.....	18.85	7,000 00	131,950 00						
		Burke Branch.....	6.86	6,255 00	42,909 30						
		Sunset Branch.....	5.36	1,500 00	8,040 00						
		Genesee Branch.....	7.15	6,000 00	42,900 00						
		Palouse & Lewiston Branch.....	54.74	6,650 00	364,021 00						
		Coeur d'Alene Brch. (N-Gag.)	9.83	325 00	3,194 75						
		Clearwater Short Line Ry.....	62.89	5,500 00	345,895 00						
		Lapwai Branch.....	11.96	4,000 00	47,840 00						
Northern Pacific.....	Northern Pacific Ry. Co.....	Trunk Lines	80.44	9,000 00	723,960 00	200.48	7,139 241	1,431,275 05	275 33	6,628 446	1,825,010 05
		Kootenai Valley Railway.....	25.795	5,000 00	128,975 00						
		Trunk Lines	84.46	7,000 00	591,220 00						
		Moscow Branch	2.38	6,650 00	15,827 00						
		Wallace-Mullen Branch.....	7.18	1,000 00	7,180 00						
		Sierra Nevada Branch.....	4.37	1,000 00	4,370 00						
		Boise Traction Co.....	3.40	6,000 00	20,400 00						
		Boise City Street Ry. (Elec.)	13.16	4,000 00	52,640 00						
		C. D'A. & S. Ry. (Elec.)									
			1,451.455		\$10,115,377.85	1,451.455		\$10,115,377.85	1,451.455	\$6,969 129	\$10,115,377.85

Average value per mile of all lines in the State, \$6,969.129.