

TWELFTH BIENNIAL REPORT

OF THE

STATE AUDITOR

OF THE

STATE OF IDAHO



1912 TO 1914

TWELFTH BIENNIAL REPORT
OF THE
STATE AUDITOR
OF THE
STATE OF IDAHO



OCTOBER 1, 1912
SEPTEMBER 30, 1914

F. L. HUSTON
State Auditor

1914

REGISTER PRINTING AND PUBLISHING CO.

IDAHO FALLS, IDAHO

List of Territorial and State Auditors of Idaho

Territorial Auditors

John M. Bacon	-----	-1863
B. F. Lambkin	-----	1863-1864
H. B. Lane	-----	1864-1867
William R. Bishop	-----	1867-1868
Daniel Cram	-----	1868-1875
Joseph Perrault	-----	1875-1881
James L. Onderdonk	-----	1881-1885
Silas W. Moody	-----	1885-1887
J. H. Wickersham	-----	1887-1891

State Auditors

Silas W. Moody	-----	1891-1892
Frank C. Ramsey	-----	1893-1894
J. H. Anderson	-----	1897-1898
Bartlett Sinclair	-----	1899-1900
E. W. Jones	-----	1901-1902
Theo. Turner	-----	1903-1904
Robert S. Bragaw	-----	1905-1906
Robert S. Bragaw	-----	1907-1908
S. D. Taylor	-----	1909-1910
S. D. Taylor	-----	1911-1912
F. L. Huston	-----	1913-1914

State Auditor's Office Force During the Years 1913-1914

F. L. Huston	State Auditor and ex-officio State Examiner
George W. Lewis	Assistant Auditor
A. R. Van Nuys	Deputy State Examiner
Anna Leyerzapf	Assistant Bookkeeper
R. W. Wark	Deputy and Bond Clerk
R. C. Huston	Deputy and Claim Clerk
Georgiene Daggett	Stenographer

REPORT OF STATE AUDITOR

STATE AUDITOR'S DEPARTMENT,
Boise, Idaho, December 1, 1914.

To the Honorable John M. Haines, Governor of the State of Idaho.

Sir: Acting under the provisions of law requiring reports from various officers of the executive departments of the State Government, I have the honor to submit herewith a report of the transactions of this department embracing the period beginning with the first day of October, 1912, and ending September 30, 1914.

As the expenses of the several State Departments, Boards and Commissions are paid partly from direct appropriations and partly from the special funds, it is my aim to show, in a brief yet comprehensive manner, by separate tables, the total receipts from all sources, as well as the total amount expended by each and every department.

STATE AUDITOR'S REPORT, 1913-14.

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STATEMENT, 1913.

Balance in State Treasury Oct. 1, 1912.....	\$1,189,647.39	
Amount apportioned thereto.....	2,517,202.48	
General fund warrants paid from Oct. 1, 1912, to Oct. 1, 1913.....	\$1,010,176.46	
Interest paid on general fund warrants, Oct. 1, 1912, to Oct. 1, 1913.....	1,741.28	
Special fund warrants paid from Oct. 1, 1912, to Oct. 1, 1913.....	1,225,805.79	
Bonds paid from Oct. 1, 1912, to Oct. 1, 1913....	14,000.00	
Endowment fund warrants paid from Oct. 1, 1912, to Oct. 1, 1913.....	424,280.34	
Bond coupons paid from Oct. 1, 1912, to Oct. 1, 1913	100,419.75	
Balance in treasury Oct. 1, 1913.....	930,426.25	
Total	\$3,706,849.87	\$3,706,849.87

STATEMENT, 1914.

Balance in State Treasury Oct. 1, 1913.....	\$ 930,426.25	
Amount apportioned thereto.....	2,913,539.83	
General warrants paid from Oct. 1, 1913, to Oct. 1, 1914	\$1,152,780.71	
Interest paid on general fund warrants from Oct. 1, 1913, to Oct. 1, 1914.....	5,118.60	
Special warrants paid from Oct. 1, 1913, to Oct. 1, 1914	865,038.87	
Endowment warrants paid from Oct. 1, 1913, to Oct. 1, 1914.....	583,785.81	
Bonds paid from Oct. 1, 1913, to Oct. 1, 1914....	70,000.00	
Bond coupons paid from Oct. 1, 1913, to Oct. 1, 1914	101,888.29	
Balance in treasury Oct. 1, 1914.....	1,065,353.81	
Total	\$3,843,966.09	\$3,843,966.09

The following is a table showing gross receipts and disbursements for the periods designated:

RECEIPTS AND DISBURSEMENTS.

Statement showing receipts and disbursements for the biennial periods, as shown by the accounts with the State Treasurer from January 1, 1893, to October 1, 1914:

Year.	Receipts.	Disbursements.
January 1, 1893, balance.....	\$ 94,823.76	
January 1, 1893, to January 1, 1895.....	882,220.76	\$ 852,838.82
January 1, 1895, to January 1, 1897.....	762,341.54	837,957.61
January 1, 1897, to January 1, 1899.....	774,031.35	770,652.66
January 1, 1899, to January 1, 1901.....	970,841.64	
January 1, 1901, to January 1, 1903.....	1,891,732.95	1,304,797.31
January 1, 1903, to January 1, 1905.....	2,053,553.21	2,592,213.07
January 1, 1905, to October 1, 1906.....	2,825,142.14	2,538,057.22
October 1, 1906, to October 1, 1908.....	4,652,112.76	4,473,109.75
October 1, 1908, to October 1, 1910.....	5,279,321.80	5,008,396.46
October 1, 1910, to October 1, 1912.....	6,798,898.09	6,525,359.45
October 1, 1912, to October 1, 1914.....	5,430,742.32	5,555,035.90
October 1, 1914, balance.....		1,065,353.81
Total	\$32,415,762.32	\$32,415,762.32

RECEIPTS FROM ALL SOURCES.

From October 1, 1912, to October 1, 1914.

Source of Receipts.	Amount.	Total Oct. 1, 1912, to Oct. 1, 1913. \$ 988,133.85	Amount.	Total Oct. 1, 1913, to Oct. 1, 1914. \$1,154,988.57	Grand Total.
General fund					\$2,143,122.42
General tax levy	\$ 663,960.44		\$ 848,382.54		
Wagon Road tax levy, 1903	91.63		120.35		
Predatory Animal tax levy			80.83		
Univ. of Idaho Re-Bldg. & Equip. tax levy.	1.87		.01		
State and county licenses	22,932.64		16,182.57		
Insurance licenses	8,250.00		8,150.00		
Beneficiary permits	135.00		135.00		
Agents' certificates of authority	17,342.00		17,639.00		
Filing articles of incorporation	230.00		170.00		
Filing annual statements	5,895.00		8,230.00		
Filing fraternal statements	3,150.00		675.00		
Designation of agents	158.00		34.00		
2% tax	52,338.80		58,707.03		
Miscellaneous fees (insurance com. office).	2,550.00		2,531.83		
Horticultural inspector's fees	2,000.81		1,455.80		
Dairy, food and sanitary com. fees	4,499.60		7,988.85		
Bank commissioner's fees	11,886.95		8,684.80		
Docket fees	9,354.00		10,425.00		
Supreme court fees	3,999.50		4,036.25		
State engineer's fees	27,334.07		11,117.75		
Secretary of state's fees	19,438.21		16,535.00		
Stenographers' fees	4,596.65		5,731.62		
Grain inspector's fees	2.00				
Public Utilities Commission's fees	2.30		11.80		
Summer Normal School	125.00				
Pure seed commission's fees	74.75		404.50		
State board of health's fees	80.00		258.50		
Register of state land dept. fees	2,989.05		3,161.03		
Corporation tax	33,443.76		66,146.48		
Interest on current funds	44,557.96		39,442.21		
Warden of state penitentiary	58.40		208.53		
3% income tax	4,485.77		4,363.31		
Inheritance tax	11,134.58		9,994.90		
Certificate of debenture bonds			8.00		
Refund, university	147.80		237.15		
Refund, land department	56.84				

Refund, insane asylum	324.23		318.32		
Refund, state board of health	44.63				
Refund, attorney general	63.11				
Refund, adjutant general	1,167.70				
Refund, district courts	250.00		18.85		
Refund, soldiers' home	50.00				
Refund, state board of education	57.80		38.38		
Refund, premium on insurance	89.95				
Refund, Academy of Idaho			31.00		
Refund, supreme court			10.00		
Refund, state engineer			7.00		
Refund, public utilities			15.45		
Refund, school for deaf and blind			121.56		
The following credit transfers were made from sundry funds to the general fund, and which must be taken into consideration in order to arrive at the total receipts in said fund—					
Dairy, food and sanitary fund, Sec. 42, S. L. 1913	4,156.19				
Horticultural inspection fund, Sec. 42, S. L. 1913	345.34				
Live stock sanitary fund, appropriation bill, 1913	18,187.79				
Game fund, H. B. 186, S. L. 1907	6,000.00				
Live stk. san. fd., Custer county tax levy...	26.55				
Pred. an. fd., Lewis county tax levy	7.88				
Pred. an. fd., Bear Lake county tax levy ...	59.30				
Grain inspection fund, sec. 120, R. C.			3,050.30		
Public buildings fund, sec. 120, R. C.			.60		
I. st. sch. for the deaf and blind fund, 1911, sec. 120, R. C.			.02		
Twin Falls-Lin. Co. Sn. riv. wag. br. fd., 1911, sec. 120, R. C.			.16		
Board of health fund, sec. 120, R. C.			114.50		
Burley wagon bridge fund, 1911, sec. 120, R. C.			1.37		
Mountainhome wag. br. fd., 1911, sec. 120, R. C.			9.29		
Pure seed fund, sec. 120, R. C.			2.13		
Live stock sanitary fund		9,442.14		20,367.71	29,809.85
Live stock sanitary tax levy	1,252.04		300.79		
Stock inspector's fees	8,190.10		20,066.92		
Capital building sinking fund		78,923.68		58,767.43	137,691.11

RECEIPTS FROM ALL SOURCES—Continued.

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Source of Receipts.	Amount.	Total Oct. 1, 1912, to Oct. 1, 1913.	Amount.	Total Oct. 1, 1913, to Oct. 1, 1914.	Grand Total.
Public bldgs. endowment tax levy	78,917.55		58,767.43		
Pred. an. fd., Bear Lake Co. tax levy	6.12				
General interest and sinking fund		203,262.02		83,349.07	286,611.09
General interest and sinking tax levy	200,755.37		82,801.86		
Pred. an. fd. Bear Lake Co. tax levy	13.89				
Premium and interest on bonds			547.21		
Cap. bldg. snkg. fd. Clearwater Co. tax levy,	2,492.76				
Predatory animal fund		12,563.54		894.24	13,457.78
Predatory animal tax levy	12,563.54		894.24		
Public buildings sinking fund		15,371.20		19,087.77	34,458.97
Sale of land	9,664.55		14,218.52		
Interest on deferred payments on land	5,546.65		4,662.25		
Rental of lands	160.00		207.00		
Soldiers' Home endowment fund		16,575.00		16,194.45	32,769.45
National aid to Soldiers' Home	16,575.00		16,194.45		
Game fund		48,076.32		50,393.62	98,469.94
Fish and game licenses	37,208.10		44,636.50		
Shipping permits	80.00		70.00		
Commissions not allowed	440.65		103.50		
Taxidermists' licenses	175.00		600.00		
Fines	1,009.00		1,210.15		
Private pond permits	310.00		385.00		
Refund, scrip book	12.21		58.60		
Sale of fish	557.65		5.50		
Elk scalp	10.00				
Sale of timber and hay	7,785.74		3,116.35		
Lease of Heyburn park	371.20				
Sale of gasoline speeder	50.02				
Sale of elk meat	59.75				
Fish and beaver confiscations	7.00		156.02		
Sale of spawner and miscellaneous			52.00		
General school fund		381,433.01		404,874.86	786,307.87
Sale of public school lands	274,778.56		254,679.74		
Repaid invested funds	92,262.09		142,269.59		
Five per cent pub. land sales (gov. land) ..	10,541.35		7,506.07		
Escheated estates	1,877.01		419.46		
Condemnation R. R. Co., Tw. Falls Co.	474.00				
Fines, Capital News Publishing Co.	1,500.00				

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Common school fund		288,419.17		320,577.43	608,996.60
Interest on deferred payment on lands	91,921.21		88,701.05		
Rental of lands	74,741.58		95,268.36		
Interest on invested funds	121,756.38		136,608.02		
University endowment fund		39,376.24		37,369.29	76,745.53
Sale of University lands	31,466.24		16,894.29		
Repaid invested funds	7,910.00		20,475.00		
University fund		24,692.97		22,712.67	47,405.64
Interest on deferred payment on lands	8,198.63		5,720.91		
Rental of lands	1,121.93		1,601.44		
Interest on invested fund	15,372.41		15,390.32		
Normal School endowment fund		24,863.18		36,383.95	61,247.13
Sale of Normal School lands	16,363.18		14,553.95		
Repaid invested funds	8,500.00		21,830.00		
Normal School fund		28,142.99		27,229.67	55,372.66
Interest on deferred payments on lands	8,167.38		8,298.61		
Rental of lands	546.06		482.07		
Interest on invested funds	19,429.55		18,448.99		
School of Science endowment fund		11,324.30		86,486.53	97,810.83
Sale of School of Science lands	10,324.30		50,877.53		
Repaid invested funds	1,000.00		35,609.00		
School of Science fund		18,045.21		15,788.68	33,833.89
Interest on deferred payments on lands	4,388.13		3,266.13		
Rental of lands	2,029.95		1,854.15		
Interest on invested funds	11,627.13		10,668.40		
Agricultural College endowment fund		31,322.25		25,283.53	56,605.78
Sale of Agricultural College lands	29,272.25		23,783.53		
Repaid invested funds	2,050.00		1,500.00		
Agricultural College fund		27,969.97		28,865.40	56,835.37
Interest on deferred payments on lands	18,736.95		17,398.74		
Rental of lands	1,161.00		1,323.35		
Interest on invested funds	8,072.02		10,143.31		
Academy fund		8,135.80		7,449.00	15,584.80
8-30 int. deferred paymt. Char. inst. lds.	2,325.10		1,895.83		
8-30 rental of Charitable institution lands ..	314.33		327.67		
8-30 int. invested Char. inst. endmt. fund. ..	5,496.37		5,225.50		
Industrial School fund		8,135.80		7,449.00	15,584.80
8-30 int. deferred paymt. Char. inst. lands ..	2,325.10		1,895.83		
8-30 rental of Charitable institution lands ..	314.33		327.67		
8-30 int. invested Char. inst. endmt. funds ..	5,496.37		5,225.50		
North Idaho Insane Asylum fund		8,135.80		7,449.00	15,584.80
8-30 int. deferred paymt. Char. inst. lands ..	2,325.10		1,895.83		
8-30 rental of Charitable institution lands ..	314.33		327.67		

STATE AUDITOR'S REPORT, 1913-14.

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RECEIPTS FROM ALL SOURCES—Continued.

Source of Receipts.	Amount.	Total Oct. 1, 1912, to Oct. 1, 1913.	Amount.	Total Oct. 1, 1913, to Oct. 1, 1914.	Grand Total.
8-30 int. invested Char. inst. endmt. funds..	5,496.37		5,225.50		
Soldiers' Home fund.....		5,084.91		4,655.72	9,740.63
5-30 int. on deferred paymt. ch. inst. lands,	1,453.21		1,184.91		
5-30 rental on Char. inst. lands.....	196.46		204.80		
5-30 int. invested Char. inst. edmt. funds..	3,435.24		3,266.01		
Charitable institutions fund.....		1,017.00		931.29	1,948.29
1-30 int. on deferred pamt. Char. inst. lands,	290.65		237.06		
1-30 rental on Char. inst. lands.....	39.30		40.93		
1-30 int. invested Char. inst. endmt. funds..	687.05		653.30		
Insane Asylum endowment fund.....		18,536.82		18,785.35	37,322.17
Sale of Insane Asylum lands.....	17,536.82		14,735.35		
Repaid invested funds.....	1,000.00		4,050.00		
Insane Asylum fund.....		13,662.92		13,537.76	27,200.68
Interest on deferred payments on lands...	8,214.02		6,629.61		
Rental of lands.....	284.70		210.50		
Interest on invested funds.....	5,164.20		6,697.65		
Penitentiary endowment fund.....		2,093.95		37,946.26	40,040.21
Sale of lands.....	678.95		37,946.26		
Repaid invested funds.....	1,415.00				
Penitentiary fund.....		4,890.84		6,064.41	10,955.25
Interest on deferred payment on lands...	567.05		521.56		
Rental of lands.....	206.92		304.77		
Interest on invested funds.....	4,116.87		5,238.08		
Public Buildings endowment fund.....		1,262.08			1,262.08
Refund, sale of material, new cap. bldg..	1,262.08				
Charitable institutions endowment fund....		36,648.20		79,154.32	115,802.52
Sale of lands.....	14,303.20		62,174.32		
Repaid invested funds.....	22,345.00		16,980.00		
Carey Act trust fund.....		35,756.31		85,623.99	121,380.30
Sale of lands.....	6,854.31		17,932.83		
Refund, John M. Haines.....	272.00				
Redemption of bonds.....	25,000.00		67,683.31		
Interest on invested funds.....	3,630.00				
Refund, F. P. King.....			7.85		
Library fund.....		3,915.00		4,020.00	7,935.00
Attorney and notarial fees.....	3,115.00		4,020.00		
Transfer, general school fund.....	800.00				
Lewiston State Law Library fund.....		1,740.00		965.00	2,705.00

Attorney and notarial fees.....	1,740.00		965.00		
Horticultural inspection fund.....		1,034.04			1,034.04
Fees and fines.....	1,034.04			2,854.40	5,564.40
State Educational Examiners' fund.....		2,710.00			
Teachers' fees (examination).....	2,710.00		2,854.40		
Grain inspection fund.....		1,601.00			1,601.00
Fees and fines.....	1,601.00				
Dairy, Food and Sanitary fund.....		5,756.00			5,756.00
Fees and fines.....	5,756.00				
Kootenai wagon road fund, 1911.....		10,000.00		10,000.00	20,000.00
People's contribution.....	10,000.00		10,000.00		
Leadore-Pahsimeroi wag. rd. fund, 1911....		5,000.00			5,000.00
People's contribution.....	5,000.00				
St. Maries draw bridge fund, 1911.....		9,000.00			9,000.00
People's contribution.....	9,000.00				
Pure seed fund.....		25.00			25.00
Fees.....	25.00				
National forest reserve fund.....		59,523.79		78,163.90	137,687.69
Receipts from national forests.....	59,523.79		78,163.90		
Penitentiary improvement fund, 1913.....		25,000.00			25,000.00
Sale of bonds.....	25,000.00				
State highway fund.....		26,696.00		57,928.00	84,624.00
Motor vehicles licenses.....	26,696.00		55,928.00		
Bannock county contribution to St. highway..			2,000.00		
Potato Sug. Bt. Seed Exp. Sta. fund, 1913..		6,000.00			6,000.00
Sale of bonds.....	6,000.00				
Lewiston State Normal School Library fund..				295.00	295.00
Tuition fees, Lewiston St. Nor. School....			295.00		
Lewiston Normal School imp. fund, 1907....				284.25	284.25
Sale of material.....			284.25		
Interstate Snake River bridge fund, 1913....				40,000.00	40,000.00
Sale of bonds.....			40,000.00		
Ford Hall road fund, 1913.....				19,000.00	19,000.00
Sale of bonds.....			19,000.00		
Boise-Yellowstone highway fund, 1913.....				10,000.00	10,000.00
Sale of bonds.....			10,000.00		
Lava Hot Springs improvement fund, 1913...				10,000.00	10,000.00
Sale of bonds.....			10,000.00		
Bonneville Co. S. F. Sn. Rv. W. B. Fd., 1911..				4,546.69	4,546.69
People's contribution.....			4,475.00		
Refunds.....			71.69		
Total.....		\$2,549,298.30		\$2,916,718.21	\$5,466,016.51

To arrive at the receipts into the State Treasury, it will be necessary to take into consideration the transfer credits of \$28,783.05 in the General Fund, \$6.12 in the Capitol Building Sinking Fund, \$2,506.65 in the General Interest and Sinking Fund, and \$800.00 in the Library Fund for the year 1913, and \$3,178.37 in the General Fund for the year 1914.

WARRANTS DRAWN FROM OCTOBER 1, 1912, TO OCTOBER 1, 1914.

Also Payment of Bonds, Coupons and Interest on General Fund State Warrants.

Name of Fund and Department.	Warrants Drawn from Oct. 1, 1912, to Oct. 1, 1913.	Total.	Warrants Drawn from Oct. 1, 1913, to Oct. 1, 1914.	Total.	Grand Total.
General—					
Governor's office.	\$ 12,432.91	\$ 12,432.91	\$ 10,381.94	\$ 10,381.94	\$ 22,814.85
Treasurer's office.	9,427.32	9,427.32	9,218.57	9,218.57	18,645.89
Auditor's office.	16,698.29	16,698.29	14,405.27	14,405.27	31,103.56
Attorney General's office.	14,064.15	14,064.15	14,441.44	14,441.44	28,505.59
Secretary of State's office.	23,286.00	23,286.00	14,552.67	14,552.67	37,838.67
Mine Inspector's office.	5,686.40	5,686.40	5,260.83	5,260.83	10,947.23
Superintendent Public Inst. office.	10,308.32		7,954.06		
State Educational Examiners—					
Superintendent Public Inst. office.	2,820.30	13,128.62	2,189.53	10,143.59	23,272.21
General—					
State Engineer's office.	9,582.88		10,517.09		
Carey Act Trust—					
State Engineer's office.	26,539.44	36,122.32	19,101.81	29,618.90	65,741.22
General—					
Bank Commissioner's office.	15,152.89	15,152.89	11,878.60	11,868.60	27,031.49
Insurance Commissioner's office.	6,970.83	6,970.83	4,872.57	4,872.57	11,843.40
Water Commissioner's office.	7,090.91	7,090.91	4,838.30	4,838.30	11,929.21
Com. I. L. and S. office.	14,605.99	14,605.99	2,400.00	2,400.00	17,005.99
Traveling Library office.	4,631.30	4,631.30	4,277.58	4,277.58	8,908.88
Capitol building.	31,814.94		22,303.13		
Public Buildings Endowment—					
Capitol building.	235,533.57	267,348.51	6,816.47	29,119.60	296,468.11
General—					
Penitentiary.	43,179.81		51,267.90		
Penitentiary—					
Penitentiary.	6,534.53		2,382.66		
Penitentiary Improvement Fund, 1911—					
Penitentiary.	12,597.04				
Penitentiary Improvement Fund, 1913—					
Penitentiary.	25,000.00	87,311.38		53,650.56	140,961.94
General—					
Soldiers' Home.	33,235.04		21,874.59		
Soldiers' Home—					
Soldiers' Home.	3,076.72				
Soldiers' Home Endowment—					
Soldiers' Home.	12,738.20		18,241.30		
Soldiers' Home Improvement Fund, 1911—					
Soldiers' Home.	36.96	49,086.92	4.32	40,120.21	89,207.13
General—					
Legislature.	62,000.00	62,000.00			62,000.00
Southern Idaho Sanitarium.	52,825.04		46,961.79		
Insane Asylum—					
Southern Idaho Sanitarium.	12,395.96	65,221.00	15,977.90	62,939.69	128,160.69
General—					
Northern Idaho Sanitarium.	33,815.73		40,957.59		
Northern Idaho Insane Asylum—					
Northern Idaho Sanitarium.	7,360.80		3,928.46		
N. I. Insane Asylum B. and I. Fund, 1911—					
Northern Idaho Sanitarium.	10,048.84	51,225.37	3,138.50	48,024.55	99,249.92
General—					
Idaho State Sanitarium.	4,590.26		7,286.95		
I. St. San. Bldg. Fund, 1911—					
Idaho State Sanitarium.	5,978.76	10,569.02	350.00	7,636.95	18,205.97
General—					
Board of Horticulture.	24,100.54		15,940.85		
Horticultural Inspection Fund—					
Board of Horticulture.	2,936.15	27,036.69		15,940.85	42,977.54
General—					
Board of Equalization.	752.56	752.56			752.56
Grain Commission.	2,542.28				
Grain Inspection—					
Grain Commission.	860.60	3,402.88			3,402.88
General—					
State Veterinarian.	18,336.03		40,227.64		
Predatory animal.	14,289.40		22,071.30		
Live Stock Sanitary—					
State Veterinarian.	9,982.32		8,478.81		
Predatory Animal—					
State Veterinarian.	9,581.90	52,189.65		70,777.75	122,967.40
General—					
Premium on insurance.	904.54	904.54			904.54
Official bonds.	2,658.90	2,658.90	107.50	107.50	2,766.40
Serving requisition.	544.70	544.70	1,659.93	1,659.93	2,204.63
Summer Normal Schools.	549.59	549.59			549.59
Academy of Idaho.	38,423.07		52,728.47		
Academy—					
Academy of Idaho.	10,041.12	48,464.19		52,728.47	101,192.66

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WARRANTS DRAWN FROM OCTOBER 1, 1912, TO OCTOBER 1, 1914.

Also Payment of Bonds, Coupons and Interest on General Fund State Warrants.

Name of Fund and Department.	Warrants Drawn from Oct. 1, 1912, to Oct. 1, 1913.	Total.	Warrants Drawn from Oct. 1, 1913, to Oct. 1, 1914.	Total.	Grand Total.
General—					
Governor's office.	\$ 12,432.91	\$ 12,432.91	\$ 10,381.94	\$ 10,381.94	\$ 22,814.85
" Treasurer's office.	9,427.32	9,427.32	9,218.57	9,218.57	18,645.89
" Auditor's office.	16,698.29	16,698.29	14,405.27	14,405.27	31,103.56
" Attorney General's office.	14,064.15	14,064.15	14,441.44	14,441.44	28,505.59
" Secretary of State's office.	23,286.00	23,286.00	14,552.67	14,552.67	37,838.67
" Mine Inspector's office.	5,686.40	5,686.40	5,260.83	5,260.83	10,947.23
" Superintendent Public Inst. office.	10,308.32		7,954.06		
State Educational Examiners—					
Superintendent Public Inst. office.	2,820.30	13,128.62	2,189.53	10,143.59	23,272.21
General—					
State Engineer's office.	9,582.88		10,517.09		
Carey Act Trust—					
State Engineer's office.	26,539.44	36,122.32	19,101.81	29,618.90	65,741.22
General—					
Bank Commissioner's office.	15,152.89	15,152.89	11,878.60	11,868.60	27,031.49
" Insurance Commissioner's office.	6,970.83	6,970.83	4,872.57	4,872.57	11,843.40
" Water Commissioner's office.	7,090.91	7,090.91	4,838.30	4,838.30	11,929.21
" Com. I. L. and S. office.	14,605.99	14,605.99	2,400.00	2,400.00	17,005.99
" Traveling Library office.	4,631.30	4,631.30	4,277.58	4,277.58	8,908.88
" Capitol building.	31,814.94		22,303.13		
Public Buildings Endowment—					
Capitol building.	235,533.57	267,348.51	6,816.47	29,119.60	296,468.11
General—					
Penitentiary.	43,179.81		51,267.90		
Peitentiary—					
Penitentiary.	6,534.53		2,382.66		
Penitentiary Improvement Fund, 1911—					
Penitentiary.	12,597.04				
Penitentiary Improvement Fund, 1913—					
Penitentiary.	25,000.00	87,311.38		53,650.56	140,961.94
General—					
Soldiers' Home.	33,235.04		21,874.59		
Soldiers' Home—					
Soldiers' Home.	3,076.72				

Soldiers' Home Endowment—					
Soldiers' Home.	12,738.20		18,241.30		
Soldiers' Home Improvement Fund, 1911—					
Soldiers' Home.	36.96	49,086.92	4.32	40,120.21	89,207.13
General—					
Legislature.	62,000.00	62,000.00			62,000.00
" Southern Idaho Sanitarium.	52,825.04		46,961.79		
Insane Asylum—					
Southern Idaho Sanitarium.	12,395.96	65,221.00	15,977.90	62,939.69	128,160.69
General—					
Northern Idaho Sanitarium.	33,815.73		40,957.59		
Northern Idaho Insane Asylum—					
Northern Idaho Sanitarium.	7,360.80		3,928.46		
N. I. Insane Asylum B. and I. Fund, 1911—					
Northern Idaho Sanitarium.	10,048.84	51,225.37	3,138.50	48,024.55	99,249.92
General—					
Idaho State Sanitarium.	4,590.26		7,286.95		
I. St. San. Bldg. Fund, 1911—					
Idaho State Sanitarium.	5,978.76	10,569.02	350.00	7,636.95	18,205.97
General—					
Board of Horticulture.	24,100.54		15,940.85		
Horticultural Inspection Fund—					
Board of Horticulture.	2,936.15	27,036.69		15,940.85	42,977.54
General—					
Board of Equalization.	752.56	752.56			752.56
" Grain Commission.	2,542.28				
Grain Inspection—					
Grain Commission.	860.60	3,402.88			3,402.88
General—					
State Veterinarian.	18,336.03		40,227.64		
" Predatory animal.	14,289.40		22,071.30		
Live Stock Sanitary—					
State Veterinarian.	9,982.32		8,478.81		
Predatory Animal—					
State Veterinarian.	9,581.90	52,189.65		70,777.75	122,967.40
General—					
Premium on insurance.	904.54	904.54			904.54
" Official bonds.	2,658.90	2,658.90	107.50	107.50	2,766.40
" Serving requisition.	544.70	544.70	1,659.93	1,659.93	2,204.63
" Summer Normal Schools.	549.59	549.59			549.59
" Academy of Idaho.	38,423.07		52,728.47		
Academy—					
Academy of Idaho.	10,041.12	48,464.19		52,728.47	101,192.66

WARRANTS DRAWN FROM OCTOBER 1, 1912, to OCTOBER 1, 1914—Continued.

Name of Fund and Department.	Warrants Drawn from Oct. 1, 1912, to Oct. 1, 1913.	Total.	Warrants Drawn from Oct. 1, 1913, to Oct. 1, 1914.	Total.	Grand Total.
General—					
Adjutant General	21,935.34	21,935.34	26,909.09	26,909.09	48,844.43
" Assistant Adjutant General	1,055.75	1,055.75	970.50	970.50	2,026.25
" Supreme Court	31,512.83		25,504.48		
" Library	1,852.00		1,860.00		
" Lewiston State Law Library	2,023.16		1,034.60		
Library—					
Library	4,036.73		2,686.69		
Lewiston State Law Library—					
Lewiston State Law Library	1,902.51	41,327.23	1,188.05	32,273.82	73,601.05
General—					
District Courts	87,376.74	87,376.74	82,383.67	82,383.67	169,760.41
" Historical Society	2,217.64	2,217.64	2,077.04	2,077.04	4,294.68
" Land Department	60,824.10		54,770.82		
Carey Act Trust—					
Land Department	38,683.03	99,507.13	67,177.92	121,948.74	221,455.87
General—					
State Board of Health	14,222.56	14,222.56	11,558.51	11,558.51	25,781.07
" Pure Food Commission	16,195.83		23,534.09		
Dairy, Food and Sanitary—					
Pure Food Commission	9,607.39	25,803.22		23,534.09	49,337.31
General—					
Lewiston State Normal	53,420.44		73,914.34		
Normal School—					
Lewiston State Normal	11,387.57		4,753.70		
Lewiston State Normal School Library—					
Lewiston State Normal	16.79		200.17		
Lewiston Normal Improvement—					
Lewiston State Normal		64,824.80	193.80	79,062.01	143,886.81
General—					
Albion State Normal	39,467.22		38,712.99		
Normal School—					
Albion State Normal	14,437.98	53,905.20	12,089.12	50,802.11	104,707.31
General—					
University	94,795.76		48,975.06		
" College of Agriculture	25,156.71		27,954.37		
University—					
University	13,815.09		36,681.68		
School of Science—					
University	22,766.87		26,199.53		
Agricultural College—					
University	26,799.11		25,606.86		
University Improvement, 1909—					
University	9,722.58				
Unive. of I. Rebidg. and Eq. Fund, 1907—					
University	239.05		27.40		
University Improvement, 1911—					
University	45,796.32				
Pure Seed—					
University	1,050.02				
Potato Sugar Beet Seed Ex. Station, 1913—					
University	5,804.46	245,945.97	195.54	165,640.44	411,586.41
General—					
Idaho Industrial Training School	43,798.92		54,599.83		
Industrial School—					
Idaho Industrial Training School	13,307.72		8,588.08		
Idaho Industrial Training School, 1911—					
Idaho Industrial Training School	8,396.82	65,503.46		63,187.91	128,691.37
General—					
State School for the Deaf and Blind	30,563.56		26,694.77		
Idaho State School for the D. and B., 1911—					
State School for the Deaf and Blind	1,564.64				
Charitable Institutions—					
State School for the Deaf and Blind	607.42	32,735.62		26,694.77	59,430.39
General—					
Children's H. F. and A. Society	9,909.38	9,909.38	8,277.87	8,277.87	18,187.25
" Irrigation securities	25.00	25.00			25.00
" Reliefs	14,856.82	14,856.82			14,856.82
" Relief, Normal B. Willey	350.00	350.00	650.00	650.00	1,000.00
" State Board of Education	2,597.16	2,597.16	12,280.92	12,280.92	14,878.08
" Panama-Pacific Exposition	5,000.00	5,000.00	36,807.57	36,807.57	41,807.57
" Public Utilities	8,827.19	8,827.19	24,682.22	24,682.22	33,509.41
" Tax Commission	5,113.56	5,113.56	8,187.86	8,187.86	13,301.42
" Deficiencies, 1912	71,259.36	71,259.36			71,259.36
" Pub. McConnell's Historical Ms.			1,500.00	1,500.00	1,500.00
" Interest on general fund warrants	1,741.28	1,741.28	5,118.60	5,118.60	6,859.88
Capitol Building Sinking—					
Coupons	43,119.75	43,119.75	41,416.33	41,416.33	84,536.08

WARRANTS DRAWN FROM OCTOBER 1, 1912, to OCTOBER 1, 1914—Continued.

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Name of Fund and Department.	Warrants Drawn from Oct. 1, 1912. to Oct. 1, 1913.	Total.	Warrants Drawn from Oct. 1, 1913, to Oct. 1, 1914.	Total.	Grand Total.
General Interest and Sinking—					
Coupons	55,620.00	55,620.00	58,101.96		
Bonds			60,000.00	118,101.96	173,721.96
Public Buildings Sinking—					
Bonds	14,000.00		10,000.00		
Coupons	1,680.00		2,370.00		
Warrants (refunds)		15,680.00	209.61	12,579.61	28,259.61
Game—					
Fish and Game Warden.....	43,519.06	43,519.06	55,367.70	55,367.70	98,886.76
General School—					
Farm loans and school bonds.....	417,332.49	417,332.49	340,640.81	340,640.81	757,973.30
Common School—					
Paid to counties.....	268,259.05	268,259.05	323,178.22	323,178.22	591,437.27
University Endowment—					
Farm loans and school bonds.....	40,145.00	40,145.00	31,115.00	31,115.00	71,260.00
University—					
Refunds	297.25	297.25	278.47	278.47	575.72
Normal School Endowment—					
Farm loans and school bonds.....	23,900.00	23,900.00	35,032.00	35,032.00	58,932.00
Normal School—					
Refunds			47.98	47.98	47.98
School of Science Endowment—					
Farm loans and school bonds.....	12,900.00	12,900.00	54,385.00	54,385.00	67,285.00
School of Science—					
Refunds	6.65	6.65	14.58	14.58	21.23
Agricultural College Endowment—					
Farm loans and school bonds.....	35,400.00	35,400.00	18,030.00	18,030.00	53,430.00
Agricultural College—					
Refunds			8.10	8.10	8.10
Insane Asylum Endowment—					
Farm loans and school bonds.....	17,900.00	17,900.00	14,150.00	14,150.00	32,050.00
Insane Asylum—					
Refunds	28.54	28.54	44.16	44.16	72.70
Penitentiary Endowment—					
Farm loans and school bonds.....	1,300.00	1,300.00	24,633.00	24,633.00	25,933.00
Charitable Institutions Endowment—					
Farm loans and school bonds.....	37,015.00	37,015.00	62,200.00	62,200.00	99,215.00

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Charitable Institutions—					
Refunds	13.20	13.20	21.25	21.25	34.45
Homesteaders—					
Refunds	20.00				20.00
Paris-Franklin Road, 1911—		20.00			20.00
Roads	342.25	342.25	97.11	97.11	439.36
Kootenai Wagon Road, 1911—					
Roads	4,998.86	4,998.86	34,198.23	34,198.23	39,197.09
Leadore-Pahsimeroi Wagon Road, 1911—					
Roads	9,385.62	9,385.62	577.35	577.35	9,962.97
St. Maries Draw Bridge, 1911—					
Bridge	17,344.31	17,344.31			17,344.31
Canyon-Snake River Wagon Bridge, 1911—					
Bridge	104.77	104.77			104.77
National Forest Reserve—					
Paid to counties	59,523.79	59,523.79	78,163.90	78,163.90	137,687.69
State Highway—					
Roads	2,006.51	2,006.51	46,799.44	46,799.44	48,805.95
Bonneville Co. S. F. of S. R. W. Br., 1911—					
Bridge			4,626.02	4,626.02	4,626.02
Twin Falls-Lincoln Cos. W. B., 1911—					
Bridge			16.75	16.75	16.75
Fort Hall Road, 1913—					
Roads			15,079.45	15,079.45	15,079.45
Lava Hot Springs Improvement, 1913—					
Lava Hot Springs.....			5,887.29	5,887.29	5,887.29
Boise-Yellowstone Highway, 1913—					
Roads			3,819.40	3,819.40	3,819.40
Interstate Snake River Bridge, 1913—					
Bridge			40,000.00	40,000.00	40,000.00
Total		\$2,890,766.34		\$2,664,053.17	\$5,554,819.51

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ABSTRACT OF

Name of Funds.	Balance		Receipts	
	Oct. 1, 1912.		Oct. 1, 1912, to Oct. 1, 1913.	
General fund	\$ 26,860.48		\$ 988,133.85	
Live stock sanitary fund	26,958.31		9,442.14	
Capitol building sinking fund.....	60,612.59		78,923.68	
General interest and sinking fund.....	245,776.56		203,262.02	
Predatory animal fund.....	4,042.34		12,563.54	
Public building sinking fund.....	1,000.22		15,371.20	
Soldiers' Home endowment fund.....	3,743.11		16,575.00	
Game fund	7,812.67		48,076.32	
General school fund.....	151,141.53		381,433.01	
Common school fund.....	52,486.87		288,419.17	
University endowment fund.....	2,529.93		39,376.24	
University fund	12,901.60		24,692.97	
Normal school endowment fund.....	830.54		24,863.18	
Normal School fund.....	20,649.02		28,142.99	
School of Science endowment fund.....	1,739.63		11,324.30	
School of Science fund.....	19,197.20		18,045.21	
Agricultural College endowment fund.....	4,321.97		31,322.25	
Agricultural College fund.....	8,538.90		27,969.97	
Academy fund	10,869.92		8,135.80	
Industrial School fund.....	11,874.71		8,135.80	
North Idaho Insane Asylum fund.....	9,359.13		8,135.80	
Insane Asylum endowment fund.....	90.52		18,536.82	
Insane Asylum fund.....	2,547.58		13,662.92	
Penitentiary endowment fund.....	251.31		2,093.95	
Penitentiary fund	9,116.74		4,890.84	
Soldiers' Home fund.....	3,268.45		5,084.91	
Public Buildings endowment fund.....	258,783.94		1,262.08	
Public Buildings fund.....	.60			
Charitable institutions endowment fund.....	1,770.37		36,648.20	
Charitable institutions fund.....	1,104.30		1,017.00	
Carey Act trust fund.....	42,229.80		35,756.31	
Library fund	11,841.25		3,915.00	
Lewiston State Law Library fund.....	1,511.62		1,740.00	
Lewiston Normal School Library fund.....	17.46			
Lewiston Normal School imp. fund, 1907.....	23.50			
University improvement fund, 1909.....	9,765.08			
University of Idaho, reldg. and eq. fd., 1907..	468.68			
Horticultural inspection fund.....	2,475.34		1,034.04	
State Board of Health fund.....	114.50			
Homesteaders' fund	221.85		20.00	
Penitentiary improvement fund, 1909.....	2.05		2.05	
Albion State Normal School fund, 1909.....	11.92		11.92	
Soldiers' Home improvement fund, 1909.....	3.66		3.66	
Paris-Franklin wagon road fund, 1911.....	439.36		342.25	
N. I. Insane Asylum bldg. and imp. fund, 1909,	15.40			
State Educational Examiners' fund.....	978.73		2,710.00	
Grain Inspector's fund.....	2,309.90		1,601.00	
Dairy, Food and Sanitary fund.....	8,503.48		5,756.00	
Kootenai wagon road fund, 1911.....	24,988.20		10,000.00	
Leadore-Pahsimeroi wagon road fund, 1911....	5,000.00		5,000.00	
Burley wagon bridge fund, 1911.....	1.37			
Idaho Industrial Training School fund, 1911....	8,409.78			
Mountainhome bridge fund, 1911.....	903.29			
Idaho State School for the D. and E. fund, 1911,	1,590.21			
St. Maries draw bridge fund, 1911.....	8,457.66		9,000.00	
N. I. Insane Asylum bldg. and imp. fund, 1911,	16,012.91			

FUNDS, 1913.

Disbursements Oct. 1, 1912, to Oct. 1, 1913.	Balance Oct. 1, 1913.	Debit Transfers.	Credit Transfers.	War'ts Drawn Bonds, Coupons and Int. Paid, Oct. 1, 1912, to Oct. 1, 1913.
\$1,011,917.74	\$ 3,076.59		\$ 28,783.05	\$1,158,857.65
28,258.66	8,141.79	\$ 18,214.34		*1,741.28
45,581.97	93,954.30	2,462.22	6.12	9,982.32
55,620.00	393,418.58		2,506.65	**43,119.75
10,047.63	6,558.25	117.73		**55,620.00
15,680.00	691.42			9,581.90
				***14,000.00
12,746.30	7,571.81			**1,680.00
49,454.91	6,434.08	6,000.00		12,738.20
429,297.49	103,277.05	800.00		43,519.06
268,131.45	72,774.59			417,332.49
33,295.00	8,611.17			268,259.05
16,934.86	20,659.71			40,145.00
23,900.00	1,793.72			14,112.34
28,345.38	20,446.63			23,900.00
12,550.00	513.93			25,825.55
23,077.53	14,164.88			12,900.00
34,400.00	1,244.22			22,773.52
25,821.73	10,687.14			35,400.00
11,642.92	7,362.80			26,799.11
14,510.98	5,499.53			10,041.12
9,952.14	7,542.79			13,307.72
17,900.00	727.34			7,360.80
12,424.50	3,786.00			17,900.00
1,300.00	1,045.26			12,424.50
5,996.73	8,010.85			1,300.00
4,192.82	4,160.54			6,534.53
250,774.04	9,271.98			3,076.72
	.60			235,533.57
37,415.00	1,003.57			37,015.00
637.85	1,483.45			620.62
65,169.24	12,816.87			65,222.47
5,597.07	10,169.18			4,036.73
1,902.51	1,349.11		800.00	1,902.51
16.79	.67			16.79
	23.50			
9,765.08				9,722.58
239.05	229.63			239.05
3,505.38	4.00	345.34		2,936.15
	114.50			
	201.85			20.00
	2.05			
	11.92			
	3.66			
342.25	97.11			342.25
	15.40			
3,131.12	557.61			2,820.30
860.60	3,050.30			860.60
14,259.48		4,156.19		9,607.39
4,594.76	30,393.44			4,998.86
9,385.62	614.38			9,385.62
	1.37			
8,396.82	12.96			8,396.82
894.00	9.29			
1,381.69	208.52			1,564.64
17,344.31	113.35			17,344.31
11,196.10	4,816.81			10,048.84

*Interest. **Coupon. ***Bonds.

ABSTRACT OF

Name of Funds.	Balance Oct. 1, 1912.	Receipts Oct. 1, 1912, to Oct. 1, 1913.
Idaho State Sanitarium building fund, 1911....	7,496.91	
Bonneville Co. S. F. S. R. W. B. fund, 1911....	5,499.23	
University improvement fund, 1911.....	45,796.32	
Twin Falls-Lin. Cos. S. R. W. B. fund, 1911....	16.91	
Soldiers' Home improvement fund, 1911.....	190.41	
Penitentiary improvement fund, 1911.....	12,781.48	
Idaho-Oregon wagon bridge fund, 1911.....	10,000.00	
Canyon-SnakeRiver wagon bridge fund, 1911..	335.94	
Pure seed fund.....	1,052.15	25.00
National forest reserve fund.....		59,523.79
Penitentiary improvement fund, 1913.....		25,000.00
State highway fund.....		26,696.00
Potato sugar beet seed E. S. fund, 1913.....		6,000.00
Total	\$1,189,647.39	\$2,549,298.30

FUNDS, 1913—Continued.

Disbursements Oct. 1, 1912, to Oct. 1, 1913.	Balance Oct. 1, 1913.	Debit Transfers.	Credit Transfers.	War'nts Drawn Oct. 1, 1912, to Oct. 1, 1913.
6,325.31	1,171.60			5,978.76
	5,499.23			
45,796.32				45,796.32
	16.91			
186.09	4.32			36.96
12,766.13	15.35			12,597.04
	10,000.00			
335.94				104.77
1,075.02	2.13			1,050.02
59,523.79				59,523.79
25,000.00				25,000.00
1,944.21	24,751.79			2,006.51
5,739.50	260.50			5,804.46
\$2,808,519.44	\$ 930,426.25	\$ 32,095.82	\$ 32,095.82	\$2,890,766.34

ABSTRACT OF

Name of Fund.	Balance	Receipts
	Oct. 1, 1913.	Oct. 1, 1913 to Oct. 1, 1914.
General fund	\$ 3,076.59	\$1,154,988.57
Live stock sanitary fund.....	8,141.79	20,367.71
Capitol building sinking fund.....	93,954.30	58,767.43
General interest and sinking fund.....	393,418.58	83,349.07
Predatory animal fund.....	6,558.25	894.24
Public building sinking fund.....	691.42	19,087.77
Soldiers' Home endowment fund.....	7,571.81	16,194.45
Game fund	6,434.08	50,393.62
General school fund.....	103,277.05	404,874.86
Common school fund.....	72,774.59	320,577.43
University endowment fund.....	8,611.17	37,369.23
University fund	20,659.71	22,712.67
Normal School endowment fund.....	1,793.72	36,383.95
Normal School fund.....	20,446.63	27,229.67
School of Science endowment fund.....	513.93	86,486.53
School of Science Fund	14,164.88	15,788.68
Agricultural College endowment fund.....	1,244.22	25,283.53
Agricultural College fund.....	10,687.14	28,865.40
Academy fund	7,362.80	7,449.00
Industrial School fund.....	5,499.53	7,449.00
North Idaho Insane Asylum fund.....	7,542.79	7,449.00
Insane Asylum endowment fund.....	727.34	18,785.35
Insane Asylum fund	3,786.00	13,547.76
Penitentiary endowment fund.....	1,045.26	37,946.26
Penitentiary fund	8,010.85	6,064.41
Soldiers' Home fund.....	4,160.54	4,655.72
Public Buildings endowment fund.....	9,271.98	
Public Buildings fund.....	.60	
Charitable institutions endowment fund.....	1,003.57	79,154.32
Charitable institutions fund.....	1,483.45	931.29
Carey Act trust fund.....	12,816.87	85,623.99
Library fund	10,159.18	4,020.00
Lewiston State Law Library fund.....	1,349.11	965.00
Lewiston Normal School Library fund.....	.67	295.00
Lewiston Normal School impt. fund, 1907.....	23.50	284.25
Univ. of I. rebldg. and equip. fund, 1907.....	229.63	
Horticultural inspection fund.....	4.00	
State Board of Health.....	114.50	
Homesteaders' fund	201.85	
Paris-Franklin wagon road fund, 1911.....	97.11	
N. I. Insane Asy. bldg. and imp. fund, 1909....	15.40	
State Educational Examiners' fund	557.61	2,854.40
Grain Inspector's fund.....	3,050.30	
Kootenai wagon road fund, 1911.....	30,393.44	10,000.00
Leadore Pahsimeroi wagon road fund, 1911....	614.38	
Burley wagon road fund, 1911.....	1.37	
Idaho Industrial Training School fund, 1911....	12.96	
Mountainhome bridge fund, 1911.....	9.29	
Idaho State School for the D. and B. fund, 1911.	208.52	
St. Maries draw bridge fund, 1911.....	113.35	
N. I. Insane Asylum bldg. and imp. fund, 1911..	4,816.81	
Idaho State Sanitarium building fund, 1911.....	1,171.60	
Bonneville Co. S. F. of S. R. W. B. fund, 1911..	5,499.23	4,546.69
Twin Falls-Lin. Cos. S. R. W. B. fund, 1911....	16.91	

FUNDS, 1914.

Disbursements	Balance	Debit	Credit	War'nts Drawn
Oct. 1, 1913, to Oct. 1, 1914	Oct. 1, 1914.	Transfers.	Transfers.	Bonds, Coupons and Int. Paid, Oct. 1, 1913, to Oct. 1, 1914.
\$1,157,899.31	\$ 165.85		\$ 3,178.37	\$1,032,227.16
8,381.24	20,128.26			*5,118.60
41,416.33	111,305.40			8,478.81
118,101.96	358,665.69			**41,416.33
				**58,101.96
				***60,000.00
29.00	7,423.49			209.61
12,546.95	7,232.24			***10,000.00
				**2,370.00
16,181.42	7,584.84			18,241.30
55,218.80	1,608.90			55,367.70
338,540.81	169,611.10			340,640.81
323,237.87	70,114.15			323,178.22
37,965.00	8,015.46			31,115.00
36,931.98	6,440.40			36,960.15
35,032.00	3,145.67			35,032.00
12,155.87	35,520.43			16,890.80
49,235.00	37,765.46			54,385.00
24,829.20	5,124.36			26,214.11
19,030.00	7,497.75			18,030.00
26,031.80	13,520.74			25,614.96
	14,811.80			
8,313.06	4,635.47			8,588.08
2,953.92	12,037.87			3,928.46
14,150.00	5,362.69			14,150.00
16,130.86	1,192.90			16,022.06
24,633.00	14,358.52			24,633.00
2,918.52	11,156.74			2,382.66
	8,816.26			
	496.23			6,816.47
8,775.75				
.60				
65,200.00	14,957.89			62,200.00
21.25	2,393.49			21.25
86,124.70	12,316.16			86,279.73
2,637.94	11,541.24			2,636.69
1,157.05	1,157.06			1,188.05
200.17	95.50			200.17
193.80	113.95			193.80
27.40	202.23			27.40
4.00				
114.50				
	201.85			
				97.11
97.11				
15.40				
2,073.28	1,338.73			2,189.53
3,050.30				
34,574.78	5,818.66			34,198.23
577.35	37.03			577.35
1.37				
	12.96			
9.29				
208.52				
	113.35			
4,270.90	545.91			3,138.50
350.00	821.60			350.00
4,626.02	5,419.90			4,626.02
16.91				16.75

*Interest. **Coupon. ***Bonds.

ABSTRACT OF

Name of Fund.	Balance Oct. 1, 1913.	Receipts Oct. 1, 1913 to Oct. 1, 1914.
Soldiers' Home improvement fund, 1911.....	4.32	
Penitentiary improvement fund, 1911.....	15.35	
Idaho-Oregon wagon bridge fund, 1911.....	10,000.00	
Pure seed fund.....	2.13	
National forest reserve fund.....		78,163.90
State highway fund.....	24,751.79	57,928.00
Potato sugar beet seed E. S. fund, 1911.....	260.50	
Interstate Snake River bridge fund, 1913.....		40,000.00
Fort Hall road fund, 1913.....		19,000.00
Boise-Yellowstone highway fund, 1913.....		10,000.00
Lava Hot Springs improvement fund, 1913.....		10,000.00
Total	\$930,426.25	\$2,916,718.21

FUNDS, 1913—Continued.

Disbursements Oct. 1, 1913, to Oct. 1, 1914	Balance Oct. 1, 1914.	Debit Transfers.	Credit Transfers.	War'nts Drawn Oct. 1, 1913, to Oct. 1, 1914.
4.32				4.32
	15.35			
	10,000.00			
2.13		2.13		
78,163.90				78,163.90
42,581.69	40,098.10			46,799.44
260.50				195.54
40,000.00				40,000.00
15,079.45	3,920.55			15,079.45
3,819.40	6,180.60			3,819.40
5,686.97	4,313.03			5,887.29
\$2,781,790.65	\$1,065,353.81	\$3,178.37	\$3,178.37	\$2,664,053.17

ABSTRACT OF ACCOUNTS.

STATE AND COUNTY LICENSE ACCOUNT.

	Dr.	Cr.
Balance due October 1, 1912.....		\$37,049.81
Licenses issued		42,147.56
Collections made	\$48,035.63	
Balance September 30, 1913.....	31,161.94	
	\$79,197.37	\$79,197.37
Balance due October 1, 1913.....		31,161.74
Licenses issued		47,816.10
Collections made	51,699.90	
Balance September 30, 1914.....	27,277.94	
	\$78,977.84	\$78,977.84

ABSTRACT OF FISH AND GAME LICENSE ACCOUNT FOR YEARS 1913-1914.

Balance October 1, 1912.....		\$ 87,315.05
Licenses issued		94,209.20
Collections made	\$ 92,146.30	
Balance September 30, 1913	89,377.95	
	\$181,524.25	\$181,524.25
Balance October 1, 1913.....		\$ 89,377.95
Licenses issued		95,300.00
Collections made	\$ 99,000.43	
Balance September 30, 1914	85,677.52	
	\$184,677.95	\$184,677.95

INSURANCE COMMISSIONERS' LICENSE ACCOUNT.

Balance October 1, 1912.....		\$ 2,216.00
Licenses issued		33,068.00
Collections made	\$27,526.00	
Balance September 30, 1913.....	7,758.00	
	\$35,284.00	\$35,284.00
Balance October 1, 1913.....		\$ 7,758.00
Licenses issued		28,687.00
Collections made	\$32,698.00	
Balance September 30, 1914.....	3,747.00	
	\$36,445.00	\$36,445.00

GAME WARDEN'S ACCOUNT.

Balance October 1, 1912.....	\$ 83,793.75	
Licenses received	94,209.20	
Collections made		\$ 92,146.30
Balance September 30, 1913.....		65,856.65
	\$158,002.95	\$158,002.95
Balance October 1, 1913.....	\$ 65,856.65	
Licenses received	95,300.00	
Collections made		\$ 82,813.10
Balance		78,343.55
	\$161,156.65	\$161,156.65

INSURANCE COMMISSIONERS' ACCOUNT.

Balance October 1, 1912.....	\$ 8,875.00	
Licenses received	33,568.00	
Collections made		\$32,376.00

ABSTRACT OF ACCOUNTS—Continued.

	Dr.	Cr.
Balance September 30, 1913.....		10,067.00
	\$42,443.00	\$42,443.00
Balance October 1, 1913.....		\$10,067.00
Licenses received	28,337.00	
Collections made		\$34,657.00
Balance September 30, 1914.....		3,747.00
	\$38,404.00	\$38,404.00

SCHOOL, UNIVERSITY AND SPECIAL LAND GRANT ACCOUNTS.

SCHOOL LANDS.

Balance October 1, 1912.....	\$ 7,243.52	
Cash	441,441.35	
Receipts		\$441,441.35
Balance September 30, 1913.....		7,243.52
	\$448,684.87	\$448,684.87
Balance October 1, 1913.....	\$ 7,243.52	
Cash	438,649.15	
Receipts		\$438,649.15
Balance September 30, 1914.....		7,243.52
	\$445,892.67	\$445,892.67

UNIVERSITY LANDS.

Balance October 1, 1912.....		\$ 6,918.86
Cash	\$40,786.80	
Receipts		40,786.80
Balance September 30, 1913.....	6,918.86	
	\$47,705.66	\$47,705.66
Balance October 1, 1913.....		\$6 918.86
Cash	\$24,216.64	
Receipts		24,216.64
Balance September 30, 1914.....	6,918.86	
	\$31,135.50	\$31,135.50

NORMAL SCHOOL LAND.

Balance October 1, 1912.....		\$ 230.55
Cash	\$25,076.62	
Receipts		25,076.62
Balance September 30, 1913.....	230.55	
	\$25,307.17	\$25,307.17
Balance October 1, 1913.....		\$ 230.55
Cash	\$23,334.63	
Receipts		23,334.63
Balance September 30, 1914.....	230.55	
	\$23,565.18	\$23,565.18

SCHOOL OF SCIENCE LANDS.

Balance October 1, 1912.....	\$ 2,861.90	
Cash	6,742.38	

SCHOOL, UNIVERSITY AND SPECIAL LAND GRANT ACCOUNTS—Continued.

	Dr.	Cr.
Receipts		\$16,742.38
Balance September 30, 1913.....		2,861.90
	\$19,604.28	\$19,604.28
Balance October 1, 1913.....	\$ 2,861.90	
Cash	55,997.81	
Receipts		\$55,997.81
Balance September 1, 1914.....		2,861.90
	\$58,859.71	\$58,859.71
AGRICULTURAL COLLEGE FUND.		
Balance October 1, 1912.....		\$ 4,172.94
Cash	\$49,170.20	
Receipts		49,170.20
Balance September 30, 1913.....	4,172.94	
	\$53,343.14	\$53,343.14
Balance October 1, 1913.....		\$ 4,172.94
Cash	\$42,505.62	
Receipts		42,505.62
Balance September 30, 1914.....	4,172.94	
	\$46,678.56	\$46,678.56
INSANE ASYLUM LAND.		
Balance October 1, 1912.....		\$ 3,732.97
Cash	26,035.54	
Receipts		\$26,035.54
Balance September 30, 1913.....		3,732.97
	\$29,768.51	\$29,768.51
Balance October 1, 1913.....		\$ 3,732.97
Cash	21,575.46	
Receipts		\$21,575.46
Balance September 30, 1914.....	\$25,308.33	\$25,308.33
	\$25,308.33	\$25,308.33
PENITENTIARY LAND.		
Balance October 1, 1912.....	\$ 1,574.29	
Cash	1,452.92	
Receipts		\$ 1,452.92
Balance September 30, 1913.....		1,574.29
	\$ 3,027.21	\$ 3,027.21
Balance October 1, 1913.....	\$ 1,574.29	
Cash	38,772.59	
Receipts		\$ 38,772.59
Balance September 30, 1914.....		1,574.29
	\$40,346.88	40,346.88
PUBLIC BUILDINGS' LANDS.		
Balance October 1, 1912.....		\$ 1,841.05
Cash		15,371.20
Receipts	\$15,371.20	
Balance September 30, 1913.....	1,841.05	
	\$17,212.25	\$17,212.25

SCHOOL, UNIVERSITY AND SPECIAL LAND GRANT ACCOUNTS—Continued.

	Dr.	Cr.
Balance October 1, 1913.....		\$ 1,841.05
Cash	\$19,087.77	
Receipts		19,087.77
Balance September 30, 1914.....	1,841.05	
	\$20,928.82	\$20,928.82
CHARITABLE INSTITUTION LAND.		
Balance October 1, 1912.....	\$ 751.30	
Cash		\$24,201.10
Receipts	24,201.10	
Balance September 30, 1913.....		751.30
	\$24,952.40	\$24,952.40
Balance October 1, 1913.....		\$ 751.30
Cash	70,512.52	
Receipts		\$70,512.52
Balance September 30, 1914.....		751.30
	\$71,263.82	\$71,263.82
STATE BOARD OF LAND COMMISSIONERS.		
Balance October 1, 1912.....		\$ 56.71
Cash		640,278.11
Receipts	\$640,278.11	
Balance September 30, 1913.....	56.71	
	\$640,334.82	\$640,334.82
Balance October 1, 1913.....		\$ 56.71
Cash		734,652.19
Receipts	\$734,652.19	
Balance September 30, 1914.....	56.71	
	\$734,708.90	\$734,708.90
TAX LEVY ACCOUNTS.		
GENERAL TAX LEVY.		
Balance October 1, 1912.....		\$ 740,116.34
Collections made	\$ 665,002.82	
Tax levy		900,000.00
Balance September 30, 1913.....	975,113.52	
	\$1,640,116.34	\$1,640,116.34
Balance October 1, 1913.....		\$ 975,113.52
Collections made	\$ 848,909.04	
Tax levy		900,230.50
Balance September 30, 1914.....	1,026,434.98	
	\$1,875,344.02	\$1,875,344.02
LIVE STOCK SANITARY TAX.		
Balance October 1, 1912.....		\$1,904.47
Collections made	\$1,252.04	
Amount of transfers		328.72
Balance September 30, 1913.....	981.15	
	\$2,233.19	\$2,233.19

TAX LEVY ACCOUNTS—Continued.

	Dr.	Cr.
Balance October 1, 1913.....		\$ 981.15
Collections made	\$ 300.79	
Balance September 30, 1914.....	680.36	
	\$ 981.15	\$ 981.15

PUBLIC BUILDING ENDOWMENT TAX.

Balance October 1, 1912.....		\$ 84,701.91
Collections made	\$ 79,033.99	
Tax levies		63,247.78
Balance September 30, 1913.....	68,915.70	

Balance October 1, 1913.....	\$147,949.69	\$147,949.69
Collections made	\$ 58,915.43	\$ 68,915.70
Tax levies		569.00
Balance September 30, 1914.....	10,569.27	
	\$ 69,484.70	\$ 69,484.70

GENERAL INTEREST AND SINKING TAX.

Balance October 1, 1912.....		\$224,042.51
Collections made	\$203,526.75	
Tax levies		81,631.80
Balance September 30, 1913.....	102,147.56	

Balance October 1, 1913.....	\$305,674.31	\$305,674.31
Collections made	\$ 82,998.86	\$102,147.56
Tax levies		756.00
Balance September 30, 1914.....	19,904.70	
	\$102,903.56	\$102,903.56

PREDATORY ANIMAL TAX.

Balance October 1, 1912.....		\$12,824.53
Collections made	\$12,865.71	
Tax levies		1,853.15
Balance September 30, 1913.....	1,811.97	

Balance October 1, 1913.....	\$14,677.68	\$14,677.68
Collections made	\$ 975.07	\$ 1,811.97
Balance September 30, 1914.....	836.90	
	\$ 1,811.97	\$ 1,811.97

WAGON ROAD TAX LEVY.

Balance October 1, 1912.....		\$211.98
Collections made	\$ 91.63	
Balance September 30, 1913.....	120.35	

Balance October 1, 1913.....	\$211.98	\$211.98
Balance September 30, 1913.....	120.35	\$120.35

\$120.35 \$120.35

UNIVERSITY OF IDAHO REBUILDING AND EQUIPMENT TAX.

Balance October 1, 1912.....		\$337.81
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TAX LEVY ACCOUNTS—Continued.

	Dr.	Cr.
Collections made	\$ 1.87	
Balance September 30, 1913.....	335.94	

Balance October 1, 1913.....	\$337.81	\$337.81
Collections made	\$.01	\$335.94
Balance September 30, 1914.....	335.93	
	\$335.94	\$335.94

ATLANTA WAGON ROAD TAX.

Balance October 1, 1913.....		\$1.00
Collections made	\$1.00	
	\$1.00	\$1.00

INHERITANCE TAX ACCOUNT.

Balance October 1, 1912.....	\$ 6,647.06	
Collections made	11,124.58	
Administrators' receipts		\$ 8,529.06
Balance September 30, 1913.....		9,242.58

Balance October 1, 1913.....	\$17,771.64	\$17,771.64
Collections made	\$ 9,242.58	
Administrators' receipts	9,994.90	\$ 9,941.19
Balance September 30, 1914.....		9,296.29
	\$18,237.48	\$18,237.48

EXPENDITURES FOR PUBLIC INSTITUTIONS.

Total amount expended by the various institutions of the State from October 1, 1912, to October 1, 1914:

Institutions.	Maintenance.	Improvements.	Total.
Idaho State Sanitarium	\$ 11,877.21	\$ 6,328.76	\$ 18,205.97
University	349,801.06	61,785.35	411,586.41
Lewiston State Normal School....	143,886.81		143,886.81
Albion State Normal School.....	104,707.31		104,707.31
Academy of Idaho.....	101,192.66		101,192.66
State School for the D. & B.....	57,865.75	1,564.64	59,430.39
Soldiers' Home	89,165.85	41.28	89,207.13
Southern Idaho Sanitarium.....	128,160.69		128,160.69
Northern Idaho Sanitarium.....	86,062.58	13,187.34	99,249.92
Idaho State Penitentiary.....	103,364.90	37,597.04	140,961.94
Idaho Industrial Training School...	120,294.55	8,396.82	128,691.37
	\$1,296,379.37	\$128,901.23	\$1,425,280.60

In addition to the above amount, paid through the State Treasury, the Federal Government paid direct to the State University for the fiscal year beginning July 1, 1912, and ending June 30, 1914, the following amounts:

Hatch fund, 1912-1913.....	\$ 15,000.00
Adams fund, 1912-1913.....	15,000.00
Morrill fund, 1912-1913.....	50,000.00
Hatch fund, 1913-1914.....	15,000.00

EXPENDITURES FOR PUBLIC INSTITUTIONS—*Cont'd.*

Adams fund, 1913-1914.....	15,000.00
Morrill fund, 1913-1914.....	50,000.00
Total	\$160,000.00

The above amount added to the amount expended by the State for the University brings the total public money received by that institution up to \$571,586.41. It increases the amount of money expended for the public institutions of the State to \$1,585,280.60.

STATEMENT.

Statement of earnings of the various endowment land grants and endowment funds of the State, from October 1, 1912, to October 1, 1914:

INTEREST ON DEFERRED PAYMENTS ON LANDS.

Land Grants.	1912-1913.	1913-1914.	Total.
General School	\$ 91,921.21	\$ 88,701.05	\$180,622.26
University	8,198.63	5,720.91	13,919.54
Normal School	8,167.38	8,298.61	16,465.99
School of Science.....	4,388.13	3,266.13	7,654.26
Agricultural College	18,736.95	17,398.74	36,135.69
Penitentiary	567.05	521.56	1,088.61
Insane Asylum	8,214.02	6,629.61	14,843.63
Charitable Institutions	8,719.16	7,109.46	15,828.62
Total	\$148,912.53	\$137,646.07	\$286,558.60

RENTAL OF LANDS.

Land Grants.	1912-1913.	1913-1914.	Total.
General School	\$ 74,741.58	\$ 95,268.36	\$170,009.94
University	1,121.93	1,601.44	2,723.37
Normal School	546.06	482.07	1,028.13
School of Science.....	2,029.95	1,854.15	3,884.10
Agricultural College	1,161.00	1,323.35	2,484.35
Penitentiary	206.92	304.77	511.69
Insane Asylum	284.70	210.50	495.20
Charitable Institutions	1,178.75	1,228.74	2,407.49
Total	\$81,270.89	\$102,273.38	\$183,544.27

INTEREST ON INVESTED FUNDS.

Land Grants.	1912-1913.	1913-1914.	Total.
General School	\$121,756.38	\$136,608.02	\$258,364.40
University	15,372.41	15,390.32	30,762.73
Normal School	19,429.55	18,448.99	37,878.54
School of Science.....	11,627.13	10,668.40	22,295.53
Agricultural College	8,072.02	10,143.31	18,215.33
Penitentiary	4,116.87	5,238.08	9,354.95
Insane Asylum	5,164.20	6,697.65	11,861.85
Charitable Institutions	20,611.40	19,595.81	40,207.21
Total	\$206,149.96	\$222,790.58	\$428,940.54

RECAPITULATION.

Statement of total earnings of the various endowment land grants and endowment funds of the State from October 1, 1912, to October 1, 1914, for

STATEMENT—*Continued.*

interest on deferred payment on lands, rental of lands and interest on invested funds:

General School	\$608,996.60
University	47,405.64
Normal School	55,372.66
School of Science	33,833.89
Agricultural College	56,835.37
Penitentiary	10,955.25
Insane Asylum	27,200.68
Charitable Institutions	58,443.32
Total	\$899,043.41

APPROPRIATIONS TWELFTH SESSION.

List of appropriations made by the Twelfth Session of the Idaho Legislature:

Department.	Appropriation.
Legislature	\$ 62,000.00
Governor	22,800.00
Secretary of State.....	36,275.00
Auditor	31,000.00
Attorney General	33,000.00
Treasurer	19,000.00
Superintendent of Public Instruction.....	18,560.00
State Board of Education and Board of Regents of the University of Idaho	20,000.00
Mine Inspector	10,000.00
State Engineer	21,700.00
Water Commissioner	10,838.22
Insurance Commissioner	11,500.00
State Veterinarian	58,659.79
State Board of Land Commissioners.....	122,000.00
Bank Commissioner	24,800.00
Board of Horticulture.....	40,000.00
Supreme Court	58,300.00
State Law Library.....	3,600.00
Lewiston State Law Library.....	3,700.00
District Court	181,746.00
University of Idaho.....	154,100.00
College of Agriculture.....	59,800.00
Lewiston State Normal School.....	131,382.80
Albion State Normal School.....	86,000.00
Academy of Idaho.....	100,500.00
Soldiers' Home	57,100.00
Blackfoot Insane Asylum.....	93,550.00
Idaho State Sanitarium.....	17,000.00
Northern Idaho Sanitarium.....	75,000.00
Idaho Industrial Training School.....	117,000.00
Idaho State Penitentiary.....	102,000.00
School for the Deaf and Blind.....	72,000.00
Children's Home Finding and Aid Society.....	18,600.00
State Historical Society.....	5,000.00
Traveling Library	8,000.00
Adjutant General	50,300.00
Assistant Adjutant General.....	1,800.00
Dairy Food and Sanitary Department.....	40,000.00
State Board of Health.....	18,000.00
State Chemist and Equipment for Chemical Laboratory	5,140.00
Predatory Animal Fund.....	50,000.00

APPROPRIATIONS TWELFTH SESSION—Continued.

Department.	Appropriation.
Panama-Pacific Exposition	100,000.00
Immigration Office	12,429.87
Public Utilities Commission.....	60,000.00
Tax Commission	20,000.00
Deficiencies	71,259.36
Section 142, R. C.	1,000.00
Irrigation Securities	1,000.00
Chapter 66, House Bill 143.....	1,041.74
Weevil investigation	600.00
Relief of M. P. Meholin.....	677.00
Relief of James A. Wayne.....	403.70
Relief of Fetish Mining Company.....	150.00
Relief of West Goodenough Mining Company	90.00
Relief of Bushong & Co.....	50.00
Relief of James M. Roberts.....	28.50
Relief of S. K. Atkinson.....	2,877.29
Relief of T. A. Allen.....	250.00
Relief of Elizabeth G. Toole.....	980.33
Relief of F. M. Underwood.....	1,500.00
Relief of Gorham Company.....	7,500.00
Relief of Norman B. Willey.....	1,200.00
Relief of H. A. Collins, for painting portraits of former Governors	350.00
Payment of taxes and expenses on lands mortgaged to the State and upon which foreclosures are made.....	500.00
Transfer of Children to Childrens' Home Finding and Aid Society.....	3,600.00
Payment of premiums on bonds of State officials.....	4,500.00
Serving requisition	3,000.00
Publication of McConnell's Historical Manuscript.....	1,500.00
Governor's conference expense in the year 1912.....	150.00
State indebtedness to Oneida Irrigation District.....	5,900.00
For care and maintenance of Capitol building and grounds.....	50,000.00
Total	\$2,404,289.60

ABSTRACT OF ACCOUNTS WITH APPROPRIATIONS.

Abstract of accounts with the appropriations made by the Legislature at its Twelfth Session to meet the expenditures for the years 1913 and 1914:

Department.	Appropriation.	Expended.	Balance.
Legislature—			
Maintenance	\$ 62,000.00	\$ 62,000.00	\$
Irrigation Securities Com.....	1,000.00	25.00	975.00
Relief—			
S. K. Atkinson.....	2,877.29	2,877.29	.....
Herbert A. Collins.....	350.00	350.00	.....
Gorham Co	7,500.00	7,500.00	.....
M. P. Meholin.....	677.00	677.00	.....
Fetish Mining Co.....	150.00	150.00	.....
West-Goodenough Mining Co....	90.00	90.00	.....
T. A. Allen.....	250.00	250.00	.....
James M. Roberts.....	28.50	28.50	.....
Elizabeth G. Toole.....	980.33	980.33	.....
F. M. Underwood.....	1,500.00	1,500.00	.....
Bushong & Co.....	50.00	50.00	.....
James A. Wayne.....	403.70	403.70	.....
Norman B. Willey.....	1,200.00	1,000.00	200.00

ABSTRACT OF ACCOUNTS WITH APPROPRIATIONS
—Continued.

Department.	Appropriation.	Expended.	Balance.
Adjutant General—			
General expense	50,000.00	46,532.00	3,468.00
R. S. Sec. 174	300.00	150.00	150.00
Assistant Adjutant General—			
Salary	1,200.00	1,005.90	194.10
Expense	600.00	600.00	.....
Governor—			
Salary of Governor.....	10,000.00	8,750.00	1,250.00
Salary of Secretary.....	4,800.00	3,800.00	1,000.00
Office expense	7,000.00	5,474.94	1,525.06
Contingent	1,000.00	81.05	918.95
Governors' conference	150.00	150.00	.....
Treasurer—			
Salary of Treasurer.....	8,000.00	6,000.00	2,000.00
Salary and office expense.....	11,000.00	9,520.97	1,479.03
Attorney General—			
Salary of Attorney General.....	8,000.00	6,000.00	2,000.00
Clerk hire	22,000.00	13,847.67	8,152.33
Office expense	3,000.00	2,324.32	675.68
Sec. 142, R. C.....	1,000.00	865.60	134.40
Auditor—			
Salary of Auditor.....	6,000.00	4,500.00	1,500.00
Office expense	19,000.00	16,446.36	2,553.64
Salary, State Examiner.....	4,000.00	3,083.16	916.84
Trav. expense, State Examiner...	2,000.00	1,790.78	209.22
Secretary of State—			
Salary of Secretary of State.....	6,000.00	4,500.00	1,500.00
Traveling expense of secretary...	250.00	106.95	143.05
Clerk hire and office expense.....	17,625.00	14,972.30	2,652.70
Printing special laws.....	5,000.00	4,859.33	140.67
Adv. Del. Cor. & Pub. Pro. Con.			
Amend	3,500.00	153.30	3,346.70
Record Bks. of Probate Judges...	500.00	378.70	121.30
Pur. Revised Codes.....	3,000.00	3,000.00	.....
Exp. of St. Bd. of Can.....	400.00	335.00	65.00
Mine Inspector—			
Salary of Mine Insp. & Clk.....	6,600.00	4,912.00	1,688.00
Trav. and office expense.....	3,400.00	3,213.93	186.07
Superintendent of Public Instruction—			
Salaries	12,560.00	10,389.94	2,170.06
Office expense	6,000.00	4,692.81	1,307.19
State Engineer—			
Salaries	18,200.00	15,935.35	2,264.65
Printing and supplies.....	3,507.00	2,156.17	1,350.83
Bank Commissioner—			
Salaries	17,600.00	15,333.26	2,266.74
Traveling and office expense.....	7,200.00	6,337.28	862.72
Insurance Commissioner—			
Salaries	7,200.00	6,270.00	930.00
Maintenance and office expense..	4,300.00	4,198.33	101.67
Water Commission—			
Salary and expense	10,832.22	9,828.48	1,009.74
Immigration Commissioner—			
Maintenance	2,629.87	2,626.58	3.29
Salary of Commissioner.....	4,800.00	3,600.00	1,200.00
Pur. 2,000 copies of Report.....	5,000.00	5,000.00	.....
Traveling Library Commission—			
Salaries	3,840.00	3,360.00	480.00
Office expense	4,160.00	3,915.41	244.59

ABSTRACT OF ACCOUNTS WITH APPROPRIATIONS

—Continued.

Department.	Appropriation.	Expended.	Balance.
Capitol Building—			
Maintenance	50,000.00	49,999.33	.67
Penitentiary—			
Maintenance	102,000.00	82,948.89	19,051.11
Soldiers' Home—			
Maintenance	45,200.00	45,199.63	.37
Salaries, Commandant & Matron,	4,800.00	2,760.00	2,040.00
Improvement	7,150.00	7,150.00	
Board of Horticulture—			
Maintenance	40,052.00	35,779.87	4,272.13
Weevil investigation	600.00	594.85	5.15
State Veterinarian—			
Salaries	37,971.30	37,312.15	659.15
Office expense	20,688.49	20,651.52	36.97
Predatory Animal	50,000.00	36,360.70	13,639.30
Serving requisition	3,000.00	2,082.73	917.27
Official bonds	4,500.00	2,730.90	1,769.10
Academy of Idaho—			
Maintenance	78,031.00	75,275.14	2,755.86
Equipment and improvement....	22,500.00	15,862.85	6,637.15
Supreme Court—			
Salaries	49,000.00	37,215.00	11,785.00
Office expense	9,300.00	6,407.22	2,892.78
State Law Library—			
Salaries	3,600.00	3,262.00	338.00
Lewiston State Law Library—			
Maintenance	2,710.00	1,369.59	1,340.41
Books	1,000.00	906.57	93.43
District Courts—			
Salary of Judges.....	96,000.00	72,000.00	24,000.00
Salary of Reporters.....	60,000.00	45,000.00	15,000.00
Traveling expense of Judges....	12,261.85	6,503.22	5,758.63
Trav. exp. of Judges outside Dist.	3,000.00	1,045.50	1,954.50
Trav. expense of Reporters.....	6,500.00	4,905.54	1,594.46
Salary of extra Reporters.....	4,000.00	4,000.00	
Historical Society—			
Salaries	4,250.00	3,150.00	1,100.00
Office expense	750.00	365.79	384.21
Land Department—			
General maintenance	63,000.00	54,283.01	8,716.99
Legal fees	10,000.00	9,341.82	658.18
Care of State lands.....	13,000.00	9,285.95	3,714.05
Timber fire protection.....	36,000.00	27,352.63	8,647.37
Payment of taxes upon lands mort-			
gages to State and upon which fore-			
closures are made	500.00		500.00
Oneida Irrig. Dist. Assessments..	5,900.00	5,900.00	
Chapter 66, H. B. 143.....	1,041.74	1,032.84	8.90
Board of Health—			
Salary of Secretary and Reg.....	3,600.00	3,150.00	450.00
General expense	4,000.00	3,905.45	94.55
Maintenance laboratory	2,011.82	2,011.70	.12
Salary, Bacteriologist	4,800.00	4,180.00	620.00
Salary, Deputy Register.....	2,000.00	1,749.93	250.07
Printing	1,600.00	1,199.42	400.58
Salary, State Chemist.....	4,000.00	3,455.38	544.62
Equipment, State Chemist.....	1,140.00	1,124.85	15.15

ABSTRACT OF ACCOUNTS WITH APPROPRIATIONS

—Continued.

Department.	Appropriation.	Expended.	Balance.
Lewiston State Normal School—			
Salaries	89,934.45	88,447.89	1,486.56
Maintenance	41,448.35	38,886.89	2,561.46
Albion State Normal School—			
Salaries	58,720.00	50,900.00	7,820.00
Maintenance	27,280.00	27,278.62	1.38
University—			
Maintenance and equipment.....	94,809.75	94,310.82	498.93
Forestry department	15,000.00	11,055.28	3,944.72
Buildings, grounds and impvt....	21,800.00	21,800.00	
Library books and periodicals....	8,500.00	6,994.35	1,505.65
Investigation alfalfa weevil.....	4,000.00	3,445.59	554.41
Pure seed	10,237.15	6,086.27	4,150.88
College of Agriculture—			
Maintenance	25,000.00	20,614.20	4,385.80
Aberdeen Demonstration Farm....	5,000.00	4,946.46	53.54
Gooding Demonstration Farm....	4,000.00	3,943.68	56.32
Caldwell Demonstration Farm....	4,000.00	3,995.94	4.06
Bonner Co. Clagstone Dem. Farm,	4,800.00	4,800.00	
Dairy Herd & Eq. Dem. Farm....	2,000.00		2,000.00
Poultry Department	3,000.00	2,857.15	142.85
U. S. Irrig. Investigation.....	5,000.00	3,255.20	1,744.80
Live stock	2,000.00	2,000.00	
Hog cholera	5,000.00	5,000.00	
Idaho Industrial Training School—			
Salaries	48,000.00	39,996.11	8,003.89
Maintenance	62,000.00	51,243.37	10,756.63
Improvement	7,000.00	6,997.27	2.73
State School for the Deaf and Blind—			
Salaries	36,000.00	25,003.04	10,996.96
Maintenance and improvement....	36,121.56	22,528.27	13,593.29
Southern Idaho Sanitarium—			
Maintenance	92,779.75	89,066.32	3,713.43
Expense Board of Directors.....	1,200.00	716.12	483.88
Northern Idaho Sanitarium—			
Maintenance	74,513.60	74,512.17	1.43
Expense Board of Directors.....	500.00	130.60	369.40
Idaho State Sanitarium—			
Maintenance	17,000.00	11,877.21	5,122.79
State Board of Education—			
Maintenance	20,000.00	14,878.08	5,121.92
Children's Home, F. and A. Society—			
Maintenance	18,600.00	17,987.25	612.75
Transfer of children.....	3,600.00	100.00	3,500.00
Dairy, Food and Sanitary Commission—			
Salaries	25,500.00	24,032.63	1,467.37
Traveling expenses	10,000.00	9,998.91	1.09
Office expense	4,500.00	4,498.38	1.62
Panama-Pacific Exposition—			
General expense	100,000.00	41,807.58	58,192.43
Public Utilities—			
General expense	60,007.60	33,509.41	26,498.19
Tax Commission—			
General expense	20,000.00	13,301.42	6,698.58
Pub. McConnell's Hist. Ms.....	1,500.00	1,500.00	
Deficiencies, 1912	71,259.36	71,259.36	

Total\$2,405,286.68 \$2,023,253.49 \$282,033.19

To the amount appropriated, or \$2,404,289.60, there was added on account of refunds the sum of \$997.08, making the total available \$2,405,286.68.

BOND STATEMENT.

STATEMENT SHOWING BONDED INDEBTEDNESS OF THE STATE OF IDAHO FOR THE PERIOD ENDING OCTOBER 1, 1914.

Bonds.	Series.	Rate of Int.	Amount.
Idaho State Penitentiary Improvement.....	1905	4%	\$ 50,000.00
State Reform School.....	1905	4%	20,000.00
State improvement.....	1905	4%	21,000.00
Soldiers' Home improvement.....	1905	4%	14,000.00
University of Idaho improvement.....	1905	4%	40,000.00
Academy of Idaho improvement.....	1905	4%	45,500.00
North Idaho Insane Asylum building.....	1905	4%	30,000.00
Intermountain road.....	1905	4%	50,000.00
Idaho Lewiston State Normal.....	1905	4%	30,000.00
Albion State Normal.....	1905	4%	30,000.00
University of Idaho, rebuilding.....	1907	4%	50,000.00
Industrial Training School.....	1907	4%	50,000.00
Atlanta road.....	1907	4%	5,000.00
Meadows-Payette Lakes wagon road.....	1907	4%	3,000.00
Elk City, Dixie, Ora Grande wagon road.....	1907	4%	10,000.00
Idaho Soldiers' Home improvement.....	1907	4%	5,000.00
Albion State Normal School.....	1907	4%	20,000.00
Lewiston State Normal School.....	1907	4%	40,000.00
Academy of Idaho improvement.....	1907	4%	21,000.00
North Idaho Insane Asylum bldg. and imp.....	1907	4%	45,000.00
Idaho Lewiston State Normal.....	1909	4%	52,750.00
Idaho State Penitentiary improvement.....	1909	4%	20,000.00
Paris-Franklin road.....	1909	4%	3,000.00
Idaho Industrial Training School improvement.....	1909	4%	55,000.00
Idaho Soldiers' Home improvement.....	1909	4%	18,500.00
Albion State Normal School.....	1909	4%	36,000.00
Academy of Idaho improvement.....	1909	4%	36,000.00
North Idaho Insane Asylum bldg. and imp.....	1909	4%	35,000.00
University of Idaho improvement.....	1909	4%	52,000.00
Salmon River bridge.....	1909	4%	9,000.00
Industrial Training School improvement.....	1911	4%	33,000.00
Paris-Franklin road.....	1911	4%	3,500.00
Mountainhome bridge.....	1911	4%	15,000.00
North and South wagon road.....	1911	4%	20,000.00
Deaf, Dumb and Blind School building.....	1911	4%	30,000.00
St. Joe River bridge.....	1911	4%	9,000.00
North Idaho Insane Asylum bldg. and imp.....	1911	4%	35,000.00
Idaho State Sanitarium building.....	1911	4%	25,000.00
Bonneville Co. S. F. of S. R. W. Br.....	1911	4%	5,500.00
Rose Fork road.....	1911	4%	20,000.00
University of Idaho building.....	1911	4%	75,000.00
Twin Falls-L. C. S. R. W. bridge.....	1911	4%	6,000.00
Soldiers' Home improvement.....	1911	4%	13,000.00
State Penitentiary improvement.....	1911	4%	30,000.00
Salmon-Challis wagon road.....	1911	4½%	7,500.00
Burley bridge.....	1911	5%	10,000.00
Canyon-Snake River wagon bridge.....	1911	5%	25,000.00
Leadore-Pahsimeroi road.....	1911	5%	5,000.00
Kootenai wagon road.....	1911	5%	25,000.00
Idaho-Oregon wagon bridge.....	1911	5%	10,000.00
Lincoln-T. F. wagon bridge.....	1911	5%	6,000.00
Whitebird-D. G. C. wagon road.....	1911	4½%	4,000.00
Idaho State Penitentiary building.....	1913	4%	25,000.00
Interstate Snake River bridge.....	1913	4%	40,000.00
Rose Fork road.....	1913	4%	19,000.00
Potato and Sug. B. S. Exp. St. Station.....	1913	4%	6,000.00
Boise Yellowstone Park highway.....	1913	4%	10,000.00
Lava Hot Springs improvement.....	1913	4%	10,000.00
Capitol building.....	1905	4%	100,000.00
Capitol building.....	1907	4%	30,000.00

BOND STATEMENT—Continued.

Bonds.	Series.	Rate of Int.	Amount.
Capitol building.....	1909	4%	60,000.00
Capitol building.....	1910	6%	32,000.00
Capitol building.....	1911	4½%	750,000.00
Total.....			\$2,390,250.00

STATEMENT OF RECEIPTS AND ESTIMATED RECEIPTS.

Statement showing source and amount of receipts from October 1, 1912, to October 1, 1914, and sources and estimated amount of receipts from October 1, 1914, to October 1, 1916:

Source of Receipt.	Actual Recpts., 1912-1914.	Est. Recpts., 1914-1916.
Tax levies.....	\$1,868,890.50	\$1,800,000.00
Sale of licenses, State and county.....	39,115.21	39,115.21
Collections from Fish and Game Dept.....	98,469.94	98,469.94
Collection from Insurance Co.'s Dept.....	186,320.66	186,320.66
Fees of State officers.....	156,460.72	156,460.72
From refunds.....	3,049.77	
From corporation tax.....	99,590.24	100,000.00
Interest on current funds.....	84,000.17	85,000.00
National aid to Soldiers' Home.....	32,769.45	32,000.00
Inheritance tax.....	21,129.48	25,000.00
Premium on State bonds.....	547.21	
Sale of material, Lewiston Normal.....	284.25	
National forest reserves.....	137,687.69	137,687.69
Five per cent land sales.....	18,047.42	12,000.00
Cary Act land sales.....	25,059.14	10,000.00
Interest on invested fund.....	3,630.00	
Escheated estates.....	2,296.47	2,000.00
From sale of bonds.....	110,000.00	200,000.00
Three per cent tax, express companies.....	8,849.08	9,000.00
Interest on deferred payment on lands.....	286,558.60	290,000.00
Rental on endowment lands.....	183,544.27	190,000.00
Interest from loans of endowment funds.....	428,940.54	450,000.00
Sale, interest and rental public bldgs and lands..	34,458.97	25,000.00
Attorney and notarial fees.....	9,340.00	5,000.00
Teachers' fees.....	5,564.40	5,000.00
Sale of licenses, motor vehicles.....	84,624.00	85,000.00
Total.....	\$3,929,728.18	\$3,943,054.22

Statement showing receipts and disbursements by the State of Idaho from and to the various counties from October 1, 1912, to October 1, 1914:

ADA.	
Common school apportionment.....	\$ 49,882.37
Appropriation, Penitentiary.....	94,447.71
Appropriation, Soldiers' Home.....	55,109.63
Appropriation, Capitol building.....	54,118.07
Appropriation, Children's H. F. & A. Society.....	18,187.25
Penitentiary fund.....	8,917.19
Soldiers' Home fund.....	3,076.72
Soldiers' Home endowment fund.....	30,979.50
Bond issue, Penitentiary, 1911.....	12,597.04

STATEMENT OF RECEIPTS AND ESTIMATED RECEIPTS—Continued.

Bond issue, Penitentiary, 1913.....	25,000.00	
Bond issue, Soldiers' Home, 1911.....	41.28	
Bond issue, Capitol building, 1911.....	241,350.04	
By tax levy.....		\$215,633.53
	\$593,706.80	\$215,633.53
ADAMS.		
Common school apportionment.....	\$ 5,319.39	
Notional forest reserve fund.....	3,511.57	
By tax levy.....		\$ 22,775.74
	\$ 8,830.96	\$ 22,775.74
BANNOCK.		
Common school apportionment.....	\$ 31,173.39	
National forest reserve fund.....	6,704.37	
Appropriation, Academy of Idaho.....	91,151.54	
Academy fund.....	10,041.12	
Bond issue, Lave Hot Springs, 1913.....	5,887.29	
By tax levy.....		\$113,227.33
	\$144,957.71	\$113,227.33
BEAR LAKE.		
Common school apportionment.....	\$ 16,032.64	
National forest reserve fund.....	2,266.81	
Bond issue, Paris-Franklin road, 1911.....	439.36	
By tax levy.....		\$ 38,088.13
	\$ 18,738.81	\$ 38,088.13
BINGHAM.		
Common school apportionment.....	\$ 25,790.04	
Appropriation, Southern Idaho Sanitarium.....	99,786.83	
Insane Asylum fund.....	23,373.86	
By tax levy.....		\$ 61,728.82
	\$153,950.73	\$ 61,728.82
BLAINE.		
Common school apportionment.....	\$ 14,366.21	
National forest reserve fund.....	8,162.30	
By tax levy.....		\$ 47,446.35
	\$ 22,528.51	\$ 47,446.35
BOISE.		
Common school apportionment.....	\$ 8,828.72	
National forest reserve fund.....	6,706.01	
By tax levy.....		\$ 35,699.02
	\$ 15,534.73	\$ 35,699.02
BONNER.		
Common school apportionment.....	\$ 20,558.48	
National forest reserve fund.....	25,873.75	
By tax levy.....		\$118,460.56
	\$ 46,432.23	\$118,460.56
BONNEVILLE.		
Common school apportionment.....	\$ 23,356.29	
National forest reserve fund.....	5,786.01	
Bond issue, Bon. Co. S. F. S. R. W. W. B., 1911.....	4,626.02	
By tax levy.....		\$ 54,838.12
	\$ 33,768.32	\$ 54,838.12

STATEMENT OF RECEIPTS AND ESTIMATED RECEIPTS—Continued.

CANYON.		
Common school apportionment.....	\$ 48,548.12	
Appropriation, Idaho State Sanitarium.....	11,877.21	
Bond issue, Canyon S. R. W. B., 1911.....	104.77	
Bond issue, I. St. San. bldg., 1911.....	6,328.76	
By tax levy.....		\$138,496.74
	\$ 66,858.86	\$138,496.74
CASSIA.		
Common school apportionment.....	\$ 17,415.64	
National forest reserve fund.....	3,912.48	
Appropriation, Albion Normal.....	78,180.21	
Normal School fund.....	26,527.10	
By tax levy.....		\$ 27,811.21
	\$126,035.43	\$ 27,811.21
CLEARWATER.		
Common school apportionment.....	\$ 6,883.62	
National forest reserve fund.....	1,692.63	
Appropriation, Northern Idaho Sanitarium.....	74,773.32	
North Idaho Insane Asylum fund.....	11,289.26	
Bond issue, N. I. Ins. Asu. bldg. and imp, 1911.....	13,187.34	
By tax levy.....		\$ 42,685.63
	\$107,826.17	\$ 42,685.63
CUSTER.		
Common school apportionment.....	\$ 4,278.47	
National forest reserve fund.....	6,364.31	
By tax levy.....		\$ 13,898.60
	\$ 10,642.78	\$ 13,898.60
ELMORE.		
Common school apportionment.....	\$ 6,833.14	
National forest reserve fund.....	3,865.89	
By tax levy.....		\$ 40,657.61
	\$ 10,699.03	\$ 40,657.61
FRANKLIN.		
Common school apportionment.....	\$ 15,000.04	
National forest reserve fund.....	549.35	
By tax levy.....		\$ 26,145.64
	\$ 15,549.39	\$ 26,145.64
FREMONT.		
Common school apportionment.....	\$ 35,268.42	
National forest reserve fund.....	7,958.72	
Appropriation Idaho Indian Training School.....	98,398.75	
Industrial School fund.....	21,895.80	
Bond issue, Idaho Industrial School, 1911.....	8,396.82	
By tax levy.....		\$ 86,207.15
	\$171,918.51	\$ 86,207.15
GOODING.		
Common school apportionment.....	\$ 6,393.68	
Appropriation, State School for D. and B.....	57,258.33	
Charitable institutions fund.....	607.42	
Bond issue, Idaho State School for D. and B., 1911.....	1,564.64	
By tax levy.....		\$ 33,187.14
	\$ 65,824.07	\$ 33,187.14

STATEMENT OF RECEIPTS AND ESTIMATED RECEIPTS—Continued.

IDAHO.

Common school apportionment.....	\$ 21,837.95	
National forest reserve fund.....	8,254.95	
By tax levy.....		\$ 59,233.07
	\$ 30,092.90	\$ 59,233.07

JEFFERSON.

Common school apportionment.....	\$ 7,121.95	
National forest reserve fund.....	51.95	
By tax levy.....		\$ 14,215.88
	\$ 7,173.90	\$ 14,215.88

KOOTENAI.

Common school apportionment.....	\$ 38,041.63	
National forest reserve fund.....	7,508.20	
Bond issue, Kootenai wagon road, 1911.....	39,197.09	
Bond issue, St. Maries D. Br., 1911.....	17,344.31	
By tax levy.....		\$128,895.44
	\$102,091.23	\$128,895.44

LATAH

Common school apportionment.....	\$ 34,975.57	
National forest reserve fund.....	1,627.66	
Appropriation, University.....	143,770.82	
Appropriation, College of Agriculture.....	53,111.08	
University fund.....	50,496.77	
School of Science fund.....	48,966.40	
Agricultural College fund.....	52,405.97	
Pure seed fund.....	1,050.02	
Bond issue, University improvement, 1909.....	9,722.58	
Bond issue, University improvement, 1911.....	45,796.32	
Bond issue, U. of I., re bldg. and equip., 1907.....	266.45	
Bond issue, Potato, Sug. Beet S. E. S., 1913.....	6,000.00	
By tax levy.....		\$ 98,405.07
	\$448,189.64	\$ 98,405.07

LEMHI.

Common school apportionment.....	\$ 5,871.78	
National forest reserve fund.....	5,850.74	
Bond issue, Leadore-Pahsimeroi wag. rd., 1911.....	9,962.97	
By tax levy.....		\$ 23,550.87
	\$ 21,685.49	\$ 23,550.87

LEWIS.

Common school apportionment.....	\$ 11,641.36	
By tax levy.....		\$ 39,195.27
	\$ 11,641.36	\$ 39,195.27

LINCOLN.

Common school apportionment.....	\$ 8,151.64	
By tax levy.....		\$ 41,123.76
	\$ 8,151.64	\$ 41,123.76

MADISON.

Common school apportionment.....	\$ 11,596.76	
National forest reserve fund.....	581.29	
By tax levy.....		\$ 15,309.34
	\$ 12,178.05	\$ 15,309.34

STATEMENT OF RECEIPTS AND ESTIMATED RECEIPTS—Continued.

MINIDOKA.

Common school apportionment.....	\$ 7,779.89	
By tax levy.....		\$ 20,024.33
	\$ 7,779.89	\$ 20,024.33

NEZ PERCE.

Common school apportionment.....	\$ 26,017.14	
Appropriation, Lewiston Normal.....	127,334.78	
Normal school fund.....	16,141.27	
Lewiston Normal School, library fund.....	216.96	
Lewiston Normal, improvement fund.....	193.80	
Bond issue, Interstate Snake River bridge, 1913.....	40,000.00	
By tax levy.....		\$ 85,611.65
	\$209,903.95	\$ 85,611.65

ONEIDA.

Common school apportionment.....	\$ 14,183.34	
National forest reserve fund.....	2,155.79	
By tax levy.....		\$ 19,246.28
	\$ 16,339.13	\$ 19,246.28

OWYHEE.

Common school apportionment.....	\$ 4,698.65	
By tax levy.....		\$ 23,619.70
	\$ 4,698.65	\$ 23,619.70

POWER.

Common school apportionment.....	\$ 6,802.56	
National forest reserve fund.....	219.09	
By tax levy.....		\$ 23,824.76
	\$ 7,021.65	\$ 23,824.76

SHOSHONE.

Common school apportionment.....	\$ 15,767.18	
National forest reserve fund.....	22,866.73	
By tax levy.....		\$ 95,735.90
	\$ 38,633.86	\$ 95,735.90

TWIN FALLS.

Common school apportionment.....	\$ 24,071.27	
National forest reserve fund.....	962.56	
Bond issue, Twin Falls-Lin. Co. W. B., 1911.....	16.75	
By tax levy.....		\$ 91,768.68
	\$ 25,050.58	\$ 91,768.68

WASHINGTON.

Common school apportionment.....	\$ 14,857.36	
National forest reserve fund.....	4,254.53	
By tax levy.....		\$ 47,729.88
	\$ 19,111.89	\$ 47,729.88

SCHEDULE SHOWING ASSESSED VALUATION OF 1913 Equal

Counties	Real and Personal Reported.	Real and Personal Equalized.	Railroads.
Ada	\$ 33,771,708.00	\$ 37,696,790.00	\$ 3,506,950.00
Adams	4,900,638.00	4,593,983.00	237,160.00
Bannock	16,375,052.00	15,785,941.00	7,956,805.00
Bear Lake	5,113,165.00	5,103,929.00	3,140,140.00
Bingham	10,536,271.00	9,859,405.00	2,573,810.00
Blaine	6,956,694.00	6,603,903.00	2,655,760.00
Boise	6,727,059.00	6,289,357.00	
Bonner	14,613,619.00	13,639,111.00	10,929,530.00
Bonneville	9,788,696.00	9,189,014.00	1,212,665.00
Canyon	19,864,004.00	21,124,382.00	4,032,735.00
Cassia	5,269,260.00	5,089,901.00	859,485.00
Clearwater	8,924,307.00	8,252,798.00	682,250.00
Custer	2,405,587.00	2,412,500.00	159,360.00
Elmore	3,831,318.00	3,690,106.00	4,386,000.00
Franklin	5,141,746.00	4,793,534.00	1,162,340.00
Fremont	18,467,601.00	17,452,149.00	6,514,135.00
Gooding	4,254,012.00	4,280,830.00	2,016,175.00
Idaho	11,517,244.00	10,913,699.00	1,494,600.00
Kootenai	18,264,318.00	18,369,838.00	7,647,355.00
Latah	21,158,835.00	19,454,560.00	2,310,900.00
Lemhi	3,768,575.00	3,742,733.00	813,900.00
Lewis	7,270,599.00	7,189,119.00	602,820.00
Lincoln	3,544,000.00	4,029,629.00	3,857,395.00
Minidoka	1,492,017.00	1,413,849.00	2,328,440.00
Nez Perce	15,656,018.00	14,873,718.00	2,289,850.00
Oneida	3,314,548.00	3,810,074.00	338,750.00
Owyhee	4,203,343.00	4,042,266.00	62,800.00
Power	3,627,072.00	3,400,161.00	2,537,080.00
Shoshone	11,923,176.00	11,892,613.00	4,706,320.00
Twin Falls	18,186,779.00	16,921,994.00	1,903,500.00
Washington	8,365,859.00	7,828,994.00	2,168,090.00
Total	\$314,228,120.00	\$303,740,880.00	\$85,087,100.00

THE STATE OF IDAHO FOR THE YEAR 1913. ization.

Pullman and Private Car Lines.	Telegraph Lines.	Telephone Lines.	Current Transmission Lines.	Total Valuation
\$28,441.00	\$ 31,906.00	\$ 122,530.00	\$ 482,407.00	\$ 41,869,024.00
955.00	7,506.00	30,275.00		4,869,879.00
49,361.00	98,106.00	87,660.00	340,980.00	24,318,853.00
24,530.00	38,780.00	32,550.00	67,100.00	8,407,029.00
19,037.50	77,856.00	47,950.00	288,466.00	12,866,524.50
10,876.50	94,801.00	74,837.00	25,000.00	9,465,177.50
		73,535.00	22,321.00	6,385,213.00
		58,530.00	200,000.00	24,957,713.50
41,243.50	89,299.00	35,000.00	300,000.00	10,763,184.50
8,053.50	18,452.00	162,125.00	316,457.00	25,718,416.00
27,949.00	54,768.00	26,080.00	36,024.00	6,045,429.50
7,528.50	26,411.00	10,380.00	3,000.00	8,953,816.00
2,878.00	2,510.00	25,200.00		2,605,909.00
155.00	8,694.00	44,800.00	189,205.00	8,390,743.00
35,489.00	45,143.00	36,400.00	74,575.00	6,089,732.00
5,418.00	17,465.00	106,345.00	200,000.00	24,456,158.50
33,511.50	149,918.00	17,218.00	174,188.00	6,539,385.50
16,702.50	34,272.00	20,765.00	5,000.00	12,436,545.50
2,481.50		109,197.00	1,094,345.00	27,338,539.50
20,000.50	97,804.00	39,357.00	132,238.00	21,972,440.00
6,279.00	29,106.00	12,065.00		4,569,242.00
544.00		31,285.00		7,824,664.00
1,440.00		28,649.00	70,097.00	8,082,033.50
24,940.50	71,323.00	13,740.00	42,442.00	3,861,225.00
12,354.00	50,400.00	41,320.00	67,738.00	17,309,586.50
4,494.50	32,466.00	17,567.00		4,180,333.00
42.00	13,900.00	36,298.00	84,149.00	4,225,508.00
		23,800.00	311,655.00	6,319,594.00
20,767.00	26,131.00	40,178.00	1,593,757.00	18,293,814.00
12,122.00	48,824.00	43,370.00	87,518.00	19,025,711.00
22,240.00	47,089.00	36,322.00	65,646.00	10,140,936.50
17,288.50	24,596.00			
\$457,123.00	\$1,237,526.00	\$1,485,323.00	\$6,274,308.00	\$398,282,260.00

SCHEDULE SHOWING ASSESSED VALUATION OF 1914 Equa

Counties	Real and Personal Reported.	Real and Personal Equalized.	Railroads
Ada	\$ 36,664,190.00	\$ 36,438,731.00	\$ 3,426,710.00
Adams	4,558,923.00	4,245,128.00	129,360.00
Bannock	14,490,775.00	14,490,775.00	7,681,200.00
Bear Lake	4,294,029.00	4,296,419.00	3,022,050.00
Bingham	8,862,465.00	8,873,672.00	2,524,820.00
Blaine	7,066,580.00	7,066,580.00	2,486,490.00
Boise	6,125,648.00	6,146,848.00	827,300.00
Bonner	13,519,332.00	13,421,544.00	10,807,830.00
Bonneville	10,051,175.00	10,051,175.00	1,186,780.00
Canyon	18,355,301.00	18,373,132.00	4,010,710.00
Cassia	5,342,689.00	5,369,871.00	909,455.00
Clearwater	11,428,766.00	9,750,527.00	682,250.00
Custer	2,719,165.00	2,724,300.00	159,240.00
Elmore	3,506,247.00	3,522,385.00	4,192,500.00
Franklin	4,814,007.00	4,567,543.00	1,137,050.00
Fremont	7,163,035.00	7,163,035.00	3,910,600.00
Gooding	3,808,398.00	3,808,398.00	2,054,515.00
Idaho	10,458,465.00	9,959,478.00	1,423,150.00
Jefferson	3,925,400.00	3,925,400.00	1,975,240.00
Kootenai	15,191,549.00	15,214,108.00	8,097,500.00
Latah	18,202,389.00	17,960,126.00	2,469,930.00
Lemhi	3,772,648.00	3,781,481.00	822,400.00
Lewis	6,994,607.00	6,998,138.00	636,500.00
Lincoln	3,376,980.00	3,389,798.00	3,680,405.00
Madison	6,450,765.00	6,450,765.00	609,290.00
Minidoka	1,332,220.00	1,343,633.00	2,362,700.00
Nez Perce	14,805,220.00	14,105,797.00	2,133,510.00
Oneida	3,542,620.00	3,561,682.00	304,875.00
Owyhee	4,193,734.00	3,980,206.00	91,720.00
Power	4,038,912.00	3,784,443.00	2,425,150.00
Shoshone	13,130,756.00	13,147,219.00	5,165,540.00
Twin Falls	16,327,059.00	16,380,860.00	1,826,000.00
Washington	8,190,966.00	8,191,264.00	1,966,190.00
Total	\$296,705,015.00	\$292,484,461.00	\$85,138,960.00

THE STATE OF IDAHO FOR THE YEAR 1914. lization.

Pullman and Private Car Lines.	Telegraph Lines.	Telephone Lines.	Current Transmission Lines.	Total Valuation
\$28,306.79	\$ 20,281.50	\$ 259,470.00	\$ 846,095.00	\$ 41,019,594.29
424.00	5,606.00	14,255.00	4,000.00	4,398,773.00
47,382.42	60,421.00	97,660.00	1,418,788.00	23,796,226.42
24,995.60	24,930.00	30,240.00	710,112.00	8,108,746.60
21,736.64	47,816.00	48,825.00	178,800.00	11,695,669.64
12,925.99	60,943.50	45,642.00	35,000.00	9,707,581.49
	20,835.00	15,660.00	99,030.00	7,109,673.00
38,126.53	47,406.50	58,922.00	389,870.00	24,773,699.03
10,597.09	11,862.00	53,100.00	74,000.00	11,387,514.09
29,904.61	37,908.00	188,304.00	613,455.00	23,253,413.61
7,756.51	16,978.50	47,115.00	81,860.00	6,433,036.01
2,917.42	1,568.00	2,340.00	33,450.00	10,473,052.42
	5,589.00	10,825.00	44,000.00	2,943,954.00
34,209.26	29,020.50	30,285.00	440,590.00	8,248,989.76
5,925.50	13,147.50	42,615.00	708,250.00	6,474,531.00
16,535.86	55,083.00	35,635.00	85,900.00	11,266,788.86
16,576.20	22,032.00	16,560.00	358,890.00	6,276,971.20
2,818.31		27,381.00	88,062.00	11,500,889.31
8,593.06	17,920.00	16,335.00	23,300.00	5,966,788.06
17,799.50	73,279.00	141,530.00	1,189,820.00	24,734,036.50
5,189.15	18,653.00	41,286.00	307,170.00	20,802,354.15
1,796.46		28,360.00	40,000.00	4,674,037.46
1,905.22		15,453.00	51,650.00	7,703,646.22
25,221.03	45,850.50	18,510.00	176,180.00	7,335,964.53
11,971.00	20,070.00	26,430.00	64,350.00	7,182,876.00
12,914.14	32,400.00	9,063.00	93,110.00	3,853,820.14
4,482.68	20,871.00	73,933.00	184,930.00	16,523,523.68
	5,850.00	9,615.00	11,800.00	3,893,822.00
	3,060.00	15,848.00	260,390.00	4,351,224.00
21,302.38	16,798.50	12,105.00	242,300.00	6,502,098.88
9,172.91	43,365.00	88,180.00	1,260,370.00	19,713,846.91
21,771.56	30,271.50	72,480.00	347,460.00	18,678,843.06
19,541.96	18,717.00	47,317.00	57,380.00	10,300,409.96
\$462,799.78	\$838,533.50	\$1,641,279.00	\$10,520,362.00	\$391,086,395.28

TAX LEVIES FOR THE YEAR 1913.

Counties.	General Tax Levy.	General Interest and Sinking Tax Levy.	Public Buildings Endowment Tax Levy.	Total Tax Levy.
Ada	\$101,524.00	\$ 8,416.00	\$ 6,322.00	\$ 116,262.00
Adams	9,884.00	979.00	735.00	11,598.00
Bannock	50,834.00	4,888.00	6,371.00	59,393.00
Bear Lake	16,669.00	1,690.00	1,269.00	19,628.00
Bingham	28,551.00	2,586.00	1,943.00	33,080.00
Blaine	21,768.00	1,903.00	1,429.00	25,100.00
Boise	16,985.00	1,284.00	964.00	19,233.00
Bonner	54,911.00	5,017.00	3,769.00	63,697.00
Bonneville	26,421.00	2,163.00	1,625.00	30,209.00
Canyon	67,647.00	5,169.00	3,883.00	76,699.00
Cassia	11,346.00	1,215.00	913.00	13,474.00
Clearwater	20,195.00	1,800.00	1,352.00	23,347.00
Custer	5,905.00	524.00	393.00	6,822.00
Elmore	17,513.00	1,687.00	1,267.00	20,467.00
Franklin	10,512.00	1,224.00	920.00	12,656.00
Fremont	52,447.00	4,916.00	3,693.00	61,056.00
Gooding	16,259.00	1,314.00	987.00	18,560.00
Idaho	26,560.00	2,500.00	1,878.00	30,938.00
Kootenai	63,488.00	5,495.00	4,128.00	73,111.00
Latah	41,591.00	4,416.00	3,318.00	49,325.00
Lemhi	10,769.00	918.00	690.00	12,377.00
Lewis	18,657.00	1,573.00	1,181.00	21,411.00
Lincoln	20,085.00	1,625.00	1,220.00	22,930.00
Minidoka	9,698.00	776.00	583.00	11,057.00
Nez Perce	40,354.00	3,479.00	2,614.00	46,447.00
Oneida	7,759.00	840.00	630.00	9,230.00
Owyhee	9,546.00	849.00	638.00	11,033.00
Power	7,706.00	1,270.00	954.00	9,930.00
Shoshone	50,844.00	3,677.00	2,762.00	57,283.00
Twin Falls	41,744.00	3,802.00	2,856.00	48,402.00
Washington	21,828.00	2,038.00	1,531.00	25,397.00
Total	\$900,000.00	\$80,033.00	\$60,119.00	\$1,040,152.00

TOTAL ASSESSED VALUATION FOR THE STATE OF IDAHO FOR THE YEAR 1913 UPON WHICH THE TAX LEVY IS BASED FOR THE YEAR 1914.

Counties.	Valuation.	Tax Levy.
Ada	\$ 46,855,431.00	\$ 99,177.53
Adams	5,232,639.00	11,075.75
Bannock	25,002,300.00	52,921.68
Bear Lake	8,669,559.00	18,350.85
Bingham	13,388,116.50	28,338.26
Blaine	10,533,274.50	22,295.55
Boise	7,469,489.00	15,810.47
Bonner	25,819,082.50	54,650.45
Bonneville	11,496,645.50	24,334.68
Canyon	29,082,884.00	61,558.93
Cassia	6,658,977.50	14,092.98
Clearwater	9,124,845.00	19,314.27
Custer	3,205,889.00	6,785.75
Elmore	9,306,023.00	19,697.76
Franklin	6,338,096.00	13,415.64
Fremont	11,882,386.27	25,151.15
Gooding	6,896,303.50	14,597.17
Idaho	13,339,121.50	28,234.38
Jefferson	6,716,131.37	14,215.88
Kootenai	26,224,889.50	55,509.45
Latah	23,186,995.00	49,079.07
Lemhi	5,223,215.00	11,055.77
Lewis	8,372,045.00	17,720.84
Lincoln	8,584,605.50	18,170.76
Madison	7,232,756.86	15,309.34
Minidoka	4,230,860.00	8,955.33
Nez Perce	18,495,406.50	39,148.65
Oneida	4,713,868.00	9,976.58
Owyhee	5,766,551.00	12,205.87
Power	6,564,475.00	13,894.76
Shoshone	18,147,638.00	38,412.54
Twin Falls	20,422,250.00	43,227.03
Washington	11,014,895.50	23,314.88
Total	\$425,196,245.00	\$900,000.00

Biennial Report of the State Examiner.

During the biennial period 1913 and 1914 the deputy state examiner has visited each of the offices in the thirty-three counties of the state and all state departments wherein revenues or fees are received.

The books, records and system of reporting in all such county and state offices have been inspected and the accounts checked, corrected and verified as completely and thoroughly as the limit of time would permit.

In the tables appended to this report it will be noted that there are four counties, namely, Franklin, Jefferson, Madison and Power, that have no report data for 1914. Of these, Jefferson and Madison did not come into existence as counties until January 1, 1914, as authorized by popular vote at the special election held in November, 1913, following out the provisions of the enabling act in the legislative bill creating these two counties.

Franklin and Power counties were visited so early in the year 1913 following their creation by the eleventh session of the legislature, that there had been practically no fees or revenues received prior to the visit. Therefore the time of the examiner given to these counties this year was taken up in answering the questions of officials as to procedure in county public business transactions and in methods of keeping the public records and accounts.

The two counties from which data are missing in 1914 had not been visited this year at the time when it became necessary to compile the biennial report.

All state departments had been visited twice annually as required by statute.

In making the county examinations an average of four and one-half days per county was consumed in the field work and two days per county in compiling the report for the governor and county officers.

In making the check of the state offices the time consumed has varied from one day to two weeks or more, depending upon the complexity of the records involved and the volume of business transacted in the department.

While engaged in the county inspections the examiner has taken up all questions of officials in the counties relating to state and local government which required adjustment and has either adjusted these difficulties in person or has referred them to the proper department for attention. He has likewise held himself ready at all times to take up similar matters for citizens of the state, and has made consistent effort to maintain and increase a sincere and sympathetic relation between citizens and departments of state government.

In addition to the above regular work the examiner has been requisitioned upon several occasions for special work in state institutions, state departments and in various county offices. These special investigations were entirely justified in every case, were greatly needed and were properly within the province of the examiner. Much more work of this nature should be done and at regular intervals. The scope of the work now prescribed for the examiner is so extensive however that no time is available for this additional work. Indeed the work which he does must be, in all cases, brief and hurried. Many of the duties specified in the act creating the office and designating the duties of the examiner have had perforce to be touched in the lightest way.

In inspecting county office books and records it soon became evident that many of these books and records are antiquated and of a form ill-suited to the transactions of these departments. It has been the constant endeavor of the examiner to design and urge the installation of records that are in keeping with the best practice in accounts and of a type that shall blend with a uniform system throughout county and state offices.

There is now in course of preparation a form for the regular monthly and quarterly reports of the different officers of the county to the board of commissioners. This form is so designed that it shall operate alike in all offices of the county.

In some of the county transactions there is needless duplication of records. For example, the auditor, treasurer and sheriff each keep a record of the license account. This triple account frequently becomes aggravatingly entangled and is a needless repetition. Yet the statutes are so enacted as to make it appear necessary.

Another complicating feature of county business appears in the collection of taxes. At present there are virtually three tax collectors in each county; the treasurer as collector of the real property tax, the assessor as collector of personal and migratory tax, and the auditor as collector of certificate delinquent tax. This complexity is irksome and irritating both to taxpayer and to official. This condition merits legislative adjustment.

In some instances there is a tendency to employ the power of transfer in funds of the county to an extent that I believe to be injurious and not within the intent of the statutes. It has been my steady endeavor to have this practice discontinued wherever it appeared to be thus abusively employed.

The comprehensive and varied duties of the office of clerk of the district court, auditor and recorder have so increased and extended since the beginning of statehood that at the present time it is evident that this office has reached, if not passed, the limit of its power to render the service demanded of it by the statutes, on the one hand, and by the public, which it is designed to serve, on the other. It is my belief that a division of this office in all counties of the first and second class, as designated in Section 2117 of the Revised Codes, with possibly one or two exceptions, would result in practically no additional expense to the counties concerned, and in greatly increased efficiency in the transaction of public business. It would also result in the selection of such officials as are particularly qualified for the peculiar duties of the respective offices.

The duties of auditor and clerk of the district court may well be associated and will work together without a great loss in time or efficient service. The functions of recorder are distinct, are of such nature as to demand immediate service and require certain qualifications in the official discharging them.

The matter of remuneration of the county treasurer as treasurer and tax collector should be determined definitely upon the basis of the vastly increased responsibility of the office, the increased qualifications of the official, and with the increased labor involved as a result of the transfer of the duties of tax collector to this office. The office must be made to appeal to that class of persons whose training is commensurate with the duties involved.

In a number of instances new forms of records have been designed and installed in state offices during the two years. These conform to the uniform system that is being worked out in county and state offices. These records have been of decided advantage to the offices in making the reports at the designated intervals and to the examiner in making his check.

The matter of depository bonds, in the case of both the county and the state depository banks, is one of particular concern to the examiner. The statute permits of surety, personal and collateral security as acceptable forms of bond.

The second form is at all times subject to question and in many cases is virtually valueless when filed. In instances which I have personally investigated it has been found that the surety on these bonds had certified to property ownership not at all borne out by the records in the office of assessor and recorder.

The right to reduce the amount of the face of these bonds is questionable. The opinion is generally held that any such alteration invalidates the whole bond. Personally I do not believe that this form of bond should be accepted as security for the deposit of public funds.

In the case of collateral bonds the bank commissioner questions the justice of permitting banks to assign this form of security.

If a form of surety bond can be devised, the terms of which are carefully prescribed by statute, which shall not be unduly

expensive to the bank, and if that bond will be accepted by companies doing a bonding business in the state, it will go far toward solving a perplexing difficulty and will be far more acceptable to officials and ultimately, it is confidently believed, to the banks themselves.

There has been strongly in mind, from the beginning of my term as examiner, the need for a better check upon the receipt of moneys into the treasury of the state. Established custom yields slowly to decided change in procedure, but it is believed now that a new and better system can and should be adopted.

It is suggested that an act be placed upon the statutes declaring that no remittance shall be received into the treasury of the state except upon a form susceptible to indorsement and except the same shall bear the indorsement of the state auditor or his legally qualified deputy. In this way a record of all receipts as complete as that in the case of proper disbursements from the funds of the state will be provided in the office of the auditor.

The monthly reporting of the state funds in the bonded depositories should be transferred from the treasury department to the department of the state auditor.

The record of the bonds of state depository banks is now in the custody of the auditor and the apportionment of the balance in the treasury funds among the depositories should be placed in charge of the auditing department. With these suggested changes made, the condition of the state treasury will be positively known at all times to the auditing department and will be a matter of positive record there instead of a hypothetical one as under the present condition.

F. L. HUSTON,

*State Auditor and Ex-Officio
State Examiner.*

ABSTRACT OF THE DIFFERENT OFFICES OF THE
SEVERAL COUNTIES, SHOWING RECEIPTS AND
DISBURSEMENTS OF REVENUES AND FEES FOR
THE BIENNIUM 1913 AND 1914, AS SHOWN BY THE
REPORTS OF THE STATE EXAMINER.

TREASURER.

Counties.	1913 Receipts	1913 Disbursements	1914 Receipts	1914 Disbursements.
Ada	\$ 1,078,826.14	\$ 1,078,826.14		
Adams	81,411.69	81,411.69		
Bannock	317,233.50	317,233.50	\$ 699,760.80	\$ 699,760.80
Bear Lake	307,127.90	307,127.90	175,747.63	175,747.63
Bingham	307,684.05	307,684.05	407,812.47	407,812.47
Blaine	351,284.96	351,284.96	330,744.84	330,744.84
Boise	306,311.75	306,311.75	211,198.86	211,198.86
Bonner	284,963.05	284,963.05	806,140.71	806,140.71
Bonneville	374,096.64	374,096.64	409,101.15	409,101.15
Canyon	650,509.28	650,509.28	835,351.13	835,351.13
Cassia	172,363.91	172,363.91	192,194.64	192,194.64
Custer	100,313.65	100,313.65	109,954.78	109,954.78
Clearwater	211,060.64	211,060.64	235,083.61	235,083.61
Elmore	220,161.64	220,161.64	222,066.36	222,066.36
Fremont	556,265.31	556,265.31	683,970.80	683,970.80
Franklin			165,213.06	165,213.06
Gooding	151,966.35	151,966.35	226,720.26	226,720.26
Idaho	235,691.34	235,691.34	309,295.43	309,295.43
Jefferson			54,210.18	54,210.18
Kootenai	336,272.43	336,272.43	992,900.82	992,900.82
Latah	213,585.95	213,585.95	522,585.52	522,585.52
Lemhi	188,007.20	188,007.20	165,178.45	165,178.45
Lewis	131,093.23	131,093.23	199,204.96	199,204.96
Lincoln	766,078.35	766,078.35	286,646.90	286,646.90
Madison			96,902.77	96,902.77
Minidoka	110,853.29	110,853.29	200,127.47	200,127.47
Nez Perce	417,308.58	417,308.58	435,140.72	435,140.72
Oneida	200,332.88	200,332.88	113,575.10	113,575.10
Owyhee	149,628.07	149,628.07	150,679.95	150,679.95
Power			162,614.76	162,614.76
Shoshone	329,923.24	329,923.24	767,274.36	767,274.36
Twin Falls	624,115.87	624,115.87	744,099.20	744,099.20
Washington	258,624.66	258,624.66	335,428.40	335,428.40
Totals	\$ 9,433,095.55	\$ 9,433,095.55	\$11,246,926.09	\$11,246,926.09

ABSTRACT OF THE DIFFERENT OFFICES OF THE
SEVERAL COUNTIES, ETC.—Continued.

ASSESSOR.

Counties.	1913 Receipts	1913 Disbursements	1914 Receipts	1914 Disbursements.
Ada	\$ 1,254,854.84	\$ 1,254,854.84		
Adams	43,901.73	43,901.73		
Bannock	395,567.45	395,567.45	\$ 196,465.93	\$ 196,465.93
Bear Lake	203,478.53	203,478.53		
Bingham	150,355.06	150,355.06	17,045.95	17,045.95
Blaine	194,635.66	194,635.66	2,148.15	2,148.15
Boise	137,847.63	137,847.63	10,726.36	10,726.36
Bonner	226,866.44	226,866.44	15,501.68	15,501.68
Bonneville	167,606.82	167,606.82	34,444.49	34,444.49
Canyon	441,942.54	441,942.54	12,591.68	12,591.68
Cassia	114,922.59	144,922.59	16,500.88	16,500.88
Custer			12,334.06	12,334.06
Clearwater	164,925.59	164,925.59	2,891.24	2,891.24
Elmore	142,971.15	142,971.15	10,720.58	10,720.58
Fremont	472,350.35	472,350.35	15,561.52	15,561.52
Franklin				
Gooding	116,401.60	116,401.60	5,698.28	5,698.28
Idaho	138,134.58	138,134.58	19,266.95	19,266.95
Jefferson				
Kootenai	259,744.58	259,744.58	17,171.59	17,171.59
Latah	191,466.68	191,466.68	37,676.53	37,676.53
Lemhi	148,515.30	148,515.30	9,170.80	9,170.80
Lewis	71,426.16	71,426.16	22,046.16	22,046.16
Lincoln	192,005.09	192,005.09	9,166.56	9,166.56
Madison				
Minidoka			9,492.52	9,492.52
Nez Perce	231,090.25	231,090.25	11,345.18	11,345.18
Oneida	159,232.68	159,232.68	7,930.46	7,930.46
Owyhee	44,458.43	44,458.43	17,549.49	17,549.49
Power			6,520.42	6,520.42
Shoshone	213,131.51	213,131.51	17,047.60	17,047.60
Twin Falls	323,329.88	323,329.88	32,878.65	32,878.65
Washington	186,958.31	186,958.31	18,300.70	18,300.70
Total	\$ 6,388,121.43	\$ 6,388,121.43	\$ 588,194.57	\$ 558,194.57

ABSTRACT OF THE DIFFERENT OFFICES OF THE SEVERAL COUNTIES, ETC.—Continued.

FEE OFFICES—CLERK, AUDITOR AND RECORDER.

Counties.	1913 Receipts	1913 Disbursements	1914 Receipts	1914 Disbursements.
Ada	\$ 51,690.25	\$ 51,690.25		
Adams	1,713.81	1,713.81		
Bannock	10,622.80	10,622.80	\$ 8,435.10	\$ 8,435.10
Bear Lake	3,149.20	3,149.20	1,190.55	1,190.55
Bingham	7,253.73	7,253.73	5,335.93	5,335.93
Blaine	6,914.30	6,914.30	3,791.20	3,791.20
Boise	5,266.60	5,266.60	2,888.65	2,888.65
Bonner	6,254.20	6,254.20	12,934.85	12,934.85
Bonneville	7,458.60	7,458.60	5,594.95	5,594.95
Canyon	14,965.04	14,965.04	33,741.21	33,741.21
Cassia	4,116.33	4,116.33	3,574.32	3,574.32
Custer	1,702.95	1,702.95	2,077.25	2,077.25
Clearwater	3,428.02	3,428.02	2,079.40	2,079.40
Elmore	4,259.60	4,259.60	3,865.28	3,865.28
Fremont	7,270.20	7,270.20	7,804.20	7,804.20
Franklin			2,441.70	2,441.70
Gooding	2,585.48	2,585.48	3,648.75	3,648.75
Idaho	9,871.96	9,871.96	4,633.24	4,633.24
Jefferson			567.00	567.00
Kootenai	7,494.04	7,494.04	21,843.20	21,843.20
Latah	2,934.20	2,934.20	7,377.77	7,277.77
Lemhi	4,133.25	4,133.25	2,460.65	2,460.65
Lewis	3,568.90	3,568.90	2,126.70	2,126.70
Lincoln	9,908.50	9,908.50	3,096.55	3,096.55
Madison			867.95	867.95
Minidoka	1,725.65	1,725.65	2,972.90	2,972.90
Nez Perce	7,699.35	7,699.35	4,910.75	4,910.75
Oneida	3,832.25	3,832.25	1,269.35	1,269.35
Owyhee	3,198.05	3,198.05	2,678.85	2,678.85
Power			3,392.55	3,392.55
Shoshone	5,554.21	5,554.21	12,498.65	12,498.65
Twin Falls	16,308.45	16,308.45	11,677.35	11,677.35
Washington	4,291.90	4,291.90	6,386.45	6,386.45
Totals	\$ 219,171.82	\$ 219,171.82	\$ 188,163.25	\$ 188,163.25

ABSTRACT OF THE DIFFERENT OFFICES OF THE SEVERAL COUNTIES, ETC.—Continued.

FEE OFFICES—SHERIFF.

Counties.	1913 Receipts	1913 Disbursements	1914 Receipts	1914 Disbursements.
Ada	\$ 42,188.22	\$ 42,188.22		
Adams	1,011.37	1,011.37		
Bannock	3,484.71	3,484.71	3,020.39	3,020.39
Bear Lake	1,452.39	1,452.39	858.94	858.94
Bingham	3,816.55	3,816.55	1,833.58	1,833.58
Blaine	1,947.40	1,947.40	15,942.25	15,942.25
Boise	11,668.52	11,668.52	5,564.23	5,564.23
Bonner	2,174.42	2,174.42	40,337.45	40,337.45
Bonneville	2,091.46	2,091.46	1,771.84	1,771.84
Canyon	7,528.43	7,528.43	7,373.63	7,373.63
Cassia	763.05	763.05	786.33	786.33
Custer	4,961.58	4,961.58	5,893.50	5,893.50
Clearwater	595.75	595.75	777.10	777.10
Elmore	9,704.65	9,704.65	7,899.80	7,899.80
Fremont	2,691.72	2,691.72	2,161.25	2,161.25
Franklin			666.55	666.55
Gooding	885.62	885.62	516.15	516.15
Idaho	11,248.47	11,248.47	9,280.89	9,280.89
Jefferson			146.00	146.00
Kootenai	23,389.80	23,389.80	24,288.25	24,288.25
Latah	1,011.14	1,011.14	2,775.65	2,775.65
Lemhi	17,402.93	17,402.93	9,548.49	9,548.49
Lewis	1,063.40	1,063.40	852.32	852.32
Lincoln	4,961.98	4,961.98	4,983.60	4,983.60
Madison			97.15	97.15
Minidoka	359.37	359.37	483.35	483.35
Nez Perce	5,322.25	5,322.25	3,648.59	3,648.59
Oneida	923.60	923.60	116.80	116.80
Owyhee	11,718.80	11,718.80	7,764.87	7,764.87
Power			249.54	249.54
Shoshone	41,822.00	41,822.00	92,204.98	92,204.98
Twin Falls	3,683.32	3,683.32	2,168.21	2,168.21
Washington	1,104.48	1,104.48	1,750.38	1,750.38
Totals	\$ 220,977.38	\$ 220,977.38	\$ 255,762.06	\$ 255,762.06

ABSTRACT OF THE DIFFERENT OFFICES OF THE SEVERAL COUNTIES, ETC.—Continued.

FEE OFFICES—JUDGE OF PROBATE COURT.

Counties.	1913		1914	
	Receipts	Disbursements	Receipts	Disbursements.
Ada	\$ 3,743.35	\$ 3,743.35		
Adams	194.55	194.55		
Bannock	926.77	926.77	\$ 637.89	\$ 637.89
Bear Lake	1,479.03	1,479.03	412.35	412.35
Bingham	1,554.50	1,554.50	1,252.50	1,252.50
Blaine	930.30	930.30	736.50	736.50
Boise	430.85	430.85	130.15	130.15
Bonner	1,311.50	1,311.50	2,910.60	2,910.60
Bonneville	1,113.30	1,113.30	1,194.25	1,194.25
Canyon	1,822.95	1,822.95	1,600.00	1,600.00
Cassia	120.60	120.60	235.10	235.10
Custer	325.85	325.85	123.40	123.40
Clearwater	365.80	365.80	222.60	222.60
Elmore	423.15	423.15	436.30	436.30
Fremont	1,146.60	1,146.60	1,210.25	1,210.25
Franklin			79.50	79.50
Gooding	157.82	157.82	103.05	103.05
Idaho	1,236.25	1,236.25	476.30	476.30
Jefferson			54.05	54.05
Kootenai	1,393.25	1,393.25	3,957.80	3,957.80
Latah	961.45	961.45	4,166.35	4,166.35
Lemhi	738.95	738.95	548.05	548.05
Lewis	464.55	464.55	364.15	364.15
Lincoln	294.70	294.70	361.90	361.90
Madison			83.05	83.05
Minidoka	120.15	120.15	251.65	251.65
Nez Perce	964.94	964.94	853.30	853.30
Oneida	65.65	65.65	109.10	109.10
Owyhee	329.65	329.65	257.30	257.30
Power			122.85	122.85
Shoshone	891.85	891.85	3,074.20	3,074.20
Twin Falls	1,503.85	1,503.85	699.95	699.95
Washington ...	671.65	671.65	697.70	697.70
Totals	\$ 25,683.81	\$ 25,683.81	\$ 27,362.14	\$ 27,362.14

ABSTRACT OF THE DIFFERENT OFFICES OF THE SEVERAL COUNTIES, ETC.—Continued.

FEE OFFICES—SUPERINTENDENT OF SCHOOLS.

Counties.	1913		1914	
	Receipts	Disbursements	Receipts	Disbursements.
Ada	\$ 20.00	\$ 20.00		
Adams	96.70	96.70	\$ 47.00	\$ 47.00
Bannock	54.00	54.00	21.00	21.00
Bear Lake	5.00	5.00	180.93	180.93
Bingham				
Blaine	85.00	85.00	15.00	15.00
Boise	12.00	12.00	119.00	119.00
Bonner	32.00	32.00	58.00	58.00
Bonneville	61.00	61.00		
Canyon	32.00	32.00	79.00	79.00
Cassia			10.00	10.00
Custer	19.00	19.00	25.00	25.00
Clearwater	25.00	25.00	28.00	28.00
Elmore	24.00	24.00	80.70	80.70
Fremont				
Franklin	12.00	12.00	29.00	29.00
Gooding	80.00	80.00	54.00	54.00
Idaho				
Jefferson	108.00	108.00	138.00	138.00
Kootenai	62.13	62.13	80.00	80.00
Latah	89.00	89.00	10.00	10.00
Lemhi	19.00	19.00	10.00	10.00
Lewis	87.00	87.00		
Lincoln				
Madison			35.00	35.00
Minidoka	74.00	74.00	42.00	42.00
Nez Perce	51.00	51.00	14.00	14.00
Oneida	4.00	4.00	6.00	6.00
Owyhee			15.00	15.00
Shoshone			40.00	40.00
Twin Falls ...	134.00	134.00	47.00	47.00
Washington ...	42.00	42.00	33.00	33.00
Totals	\$ 1,227.83	\$ 1,227.83	\$ 1,216.63	\$ 1,216.63

ABSTRACT OF THE DIFFERENT OFFICES OF THE
STATE DEPARTMENTS, SHOWING RECEIPTS AND
DISBURSEMENTS OF REVENUES AND FEES FOR
THE BIENNIUM 1913 AND 1914, AS SHOWN BY THE
REPORTS OF THE STATE EXAMINER.

STATE TREASURER.		
Receipts	\$6,246.952.70	
Disbursements	\$6,246,952.70	
LAND DEPARTMENT.		
Receipts	\$2,225,219.43	
Disbursements	\$2,225,219.43	
SECRETARY OF STATE.		
Receipts	\$ 247,996.28	
Disbursements	\$ 247,996.28	
INSURANCE COMMISSIONER.		
Receipts	\$ 184,009.66	
Disbursements	\$ 184,009.66	
GAME DEPARTMENT.		
Receipts	\$ 87,141.74	
Disbursements	\$ 87,141.74	
STATE ENGINEER.		
Receipts	\$ 35,845.19	
Disbursements	\$ 35,845.19	
STATE VETERINARIAN.		
Receipts	\$ 26,024.97	
Disbursements	\$ 26,024.97	
STATE BANK COMMISSIONER.		
Receipts	\$ 19,020.25	
Disbursements	\$ 19,020.25	
STATE FOOD AND SANITARY DEPARTMENT.		
Receipts	\$ 13,130.10	
Disbursements	\$ 13,130.10	
CLERK SUPREME COURT.		
Receipts	\$ 8,571.54	
Disbursements	\$ 8,571.54	
SUPERINTENDENT SCHOOLS.		
Receipts	\$ 2,521.00	
Disbursements	\$ 2,521.00	
BUREAU VITAL STATISTICS.		
Rcceipts	\$ 3,388.89	
Disbursements	\$ 3,388.89	

Legislative Recommendations.

With the transfer of the duties of State Examiner to this department, the relations of this office with other departments of the state government and with the different counties, in connection with reports and accounts, has been worked out on a more satisfactory basis than has formerly existed.

The usefulness and advantages of the service that this division of the department can render to this office and to the state is just beginning to be realized and appreciated.

The great increase in the field of work of the examiner has rendered the full accomplishment of his function an impossibility. Since the creation of this official the number of counties has increased from eighteen to thirty-three, with two more authorized in the late general election. The loss of time in travel has increased in proportion to the growth of the number of counties.

The number of state departments coming under the scope of his investigations has increased in the same proportion, while the volume of business in most of these departments has augmented many fold in the same time.

The state department accounts should be inspected at more frequent intervals than is now possible, or than is required by the present law.

The inspection of state departments at least four times a year and the reporting work would consume the entire time of one examiner. The field work in the counties and institutions of the state, which latter are not now reached by the examiner, would demand the best services of another.

It is hereby recommended that the force of this department be increased by one deputy examiner.

The attention of the thirteenth session of the State Legislature is respectfully directed to the statutory apportionment of the Charitable Institution lands of the state.

The total grant for such institutions is 150,000 acres. The eighth session of the State Legislature apportioned this grant as follows:

Soldiers' Home -----	25,000 acres
Academy of Idaho -----	40,000 acres
Industrial School -----	40,000 acres
North Idaho Insane Asylum -----	40,000 acres
Deaf, Dumb and Blind School -----	45,000 acres

Making a total of 190,000 acres, or thirty-eight thirtieths of the total amount of the constitutional grant. The record of the apportionment can be found in the Session Laws of 1905 on pages 198, 405, 411, 415 and 421. From the foregoing it is apparent that an equitable apportionment of the income from the funds derived from the sale or rental of these lands is impossible. It is hereby sought to have this matter adjusted by the present session.

The statute enacted by the twelfth session requiring all state departments to submit to the Board of Examiners an itemized statement of expenditures for the preceding biennium and preparing a budget detailing the requirements for the succeeding biennium, is heartily commended.

It is believed, however, that the purpose of the appropriation will be better served in the form of a lump appropriation than in the form of specified funds.

CONCLUSION.

The twelfth session of the State Legislature enacted a new statute creating the auditor secretary of the board of examiners, thereby transferring the auditing of all claims to this department. This entails the auditing of a volume of claims averaging 1625 per month. This additional work has been accomplished without increasing the clerical force. The records of the department have been systematized and improved in form, at once doing away with needless repetition of records and minimizing the probability of clerical errors.

A conscientious effort has been maintained during the entire term to give to the public the best service possible, and in this I have been loyally supported by my clerical force.

Respectfully submitted,

F. L. HUSTON,

State Auditor.