

# THIRTEENTH BIENNIAL REPORT

OF THE

## AUDITOR

OF THE

# STATE OF IDAHO



OCTOBER 1, 1914  
SEPTEMBER 30, 1916

  
F. L. HUSTON  
STATE AUDITOR

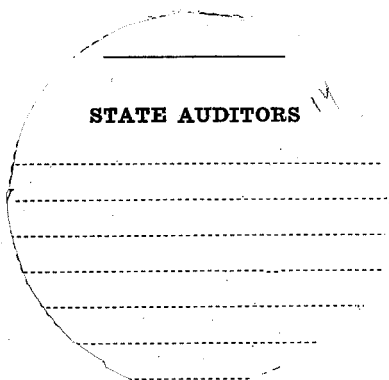
# THIRTEENTH BIENNIAL REPORT

OF THE

## AUDITOR

OF THE

# STATE OF IDAHO



OCTOBER 1, 1914  
SEPTEMBER 30, 1916

F. L. HUSTON  
STATE AUDITOR



# 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.....	1893-1896
J. H. Anderson.....	1897-1898
Bartlett Sinclair.....	1899-1900
E. W. Jones.....	1901-1902
Theo. Turner.....	1903-1904
Robert S. Bragaw.....	1905-1908
S. D. Taylor.....	1909-1912
F. L. Huston.....	1913-1916

*George W. Lewis*  
*1917-1918*  
*Ed. Hall*  
*1919-1920*

## STATE AUDITOR'S OFFICE FORCE DURING THE YEARS 1915-1916

F. L. Huston.....	State Auditor and ex-officio State Examiner
George W. Lewis.....	Assistant Auditor
R. E. Coffey.....	Deputy State Examiner
Anna Leyerzapf.....	Clerk
Ray H. Peterson.....	Clerk
Della E. Lundgren.....	Stenographer

# RECEIPTS FROM ALL SOURCES—Continued

From October 1, 1914, to October 1, 1916.

STATE AUDITOR'S REPORT, 1915-16.

STATE AUDITOR'S REPORT, 1915-16.

9

Source of Receipts.	Amount.	Total Oct. 1, 1914, to Oct. 1, 1915.	Amount.	Total Oct. 1, 1915, to Oct. 1, 1916.	Grand Total.
Game Fund—Continued—					
Commissions saved .....	771.89		967.36		
Sale of fish .....	302.00				
Sale of beaver hides and elk rug .....	309.25				
Lease of Heyburn Park .....	19.00				
Miscellaneous .....	299.17		437.50		
Sale of timber .....			1,996.22		
Refunds .....			14.25		
General School Fund .....		424,748.13		389,039.16	813,787.29
Sale of Public School Lands .....	230,284.42		185,982.87		
Repaid invested funds .....	186,100.43		195,268.34		
Escheated estate .....	1,129.51		1,118.75		
5% Public Land sales .....	6,633.77		6,669.20		
Transfer from Agri. College endowm't fund .....	600.00				
Common School Fund .....		361,130.96		368,359.31	729,490.27
Interest on deferred payments on lands .....	100,635.62		77,705.32		
Rental of lands .....	108,147.92		129,440.34		
Interest on invested funds .....	152,347.42		161,213.65		
University Endowment Fund .....		25,445.58		57,663.92	83,109.50
Sale of lands .....	14,447.89		14,801.61		
Repaid invested funds .....	10,997.69		41,762.31		
Transfer Charitable Inst. Endowment Fund .....			1,100.00		
University Fund .....		25,388.75		24,939.40	50,328.15
Interest on deferred payments on lands .....	5,479.63		5,717.48		
Rental of lands .....	1,514.92		1,911.30		
Interest on invested funds .....	18,190.50		17,236.42		
Refund, University fund .....	203.70				
Transfer from charitable institutions fund .....			74.20		
Normal School Endowment Fund .....		30,652.17		56,288.18	86,940.35
Sale of lands .....	19,006.54		13,838.18		
Repaid invested funds .....	11,645.63		42,450.00		
Normal School Fund .....		29,072.57		26,872.98	55,945.55
Interest on deferred payments on lands .....	8,034.06		6,641.56		
Rental of lands .....	900.94		1,633.08		
Interest on invested funds .....	20,137.57		18,598.34		
School of Science Endowment Fund .....		22,619.43		30,147.90	52,767.33
Sale of lands .....	4,954.43		7,130.40		
Repaid invested funds .....	17,665.00		23,017.50		
School of Science Fund .....		17,938.34		17,612.10	35,550.44
Interest on deferred payments on lands .....	3,827.56		2,781.75		
Rental of lands .....	1,725.00		1,863.00		
Interest on invested funds .....	12,378.03		12,967.35		
Refund School of Science fund .....	7.75				
Agricultural College Endowment Fund .....		33,579.27		52,189.51	85,768.78
Sale of lands .....	26,654.27		22,539.51		
Repaid invested funds .....	6,925.00		29,650.00		
Agricultural College Fund .....		29,402.11		24,820.62	54,222.73
Interest on deferred payments on lands .....	17,291.82		11,394.96		
Rental of lands .....	2,130.20		1,760.62		
Interest on invested funds .....	9,980.09		11,665.04		
Charitable Institutions Endowment Fund .....		39,576.23		96,572.40	136,148.63
Sale of lands .....	11,786.88		45,682.40		
Repaid invested funds .....	27,789.35		50,890.00		
Academy Fund .....		8,092.23		9,373.99	17,466.22
8-30 Int. on deferred paymt. Char. Inst. lands .....	1,499.75		2,423.18		
8-30 rental lands, charitable institutions lands .....	385.25		521.58		
8-30 Int. invested Char. Inst. Endmt. funds .....	6,207.23		6,429.23		
Industrial School Fund .....		8,092.23		9,373.99	17,466.22
8-30 Int. on deferred paymt. Char. Inst. lands .....	1,499.75		2,423.18		
8-30 rental of charitable institutions lands .....	385.25		521.58		
8-30 Int. invested Char. Inst. Endmt. Funds .....	6,207.23		6,429.23		
North Idaho Insane Asylum Fund .....		8,092.23		9,373.99	17,466.22
8-30 Int. on deferred paymt. Char. Inst. lands .....	1,499.75		2,423.18		
8-30 rental of charitable institutions lands .....	385.25		521.58		
8-30 Int. invested Char. Inst. Endmt. Funds .....	6,207.23		6,429.23		
Soldiers' Home Fund .....		5,057.61		5,858.83	10,916.44
5-30 Int. on deferred Paymt. Char. Inst. lands .....	937.23		326.00		
5-30 rental of charitable institutions lands .....	240.83		1,514.51		
5-30 Int. invested Char. Inst. Endmt. funds .....	3,879.55		4,018.32		
Charitable Institutions Fund .....		1,011.61		1,171.83	2,183.44
1-30 Int. on deferred Paymt. Char. Inst. lands .....	187.49		302.92		
1-30 rental of charitable institutions lands .....	48.21		65.22		
1-30 Int. invested Char. Inst. Endmt. funds .....	775.91		803.69		

# RECEIPTS FROM ALL SOURCES—Continued

From October 1, 1914, to October 1, 1916.

12

STATE AUDITOR'S REPORT, 1915-16.

Source of Receipts.	Amount.	Total Oct. 1, 1914, to Oct. 1, 1915.	Amount.	Total Oct. 1, 1915, to Oct. 1, 1916.	Grand Total.
Contributions—Continued—					
Nez Perce County.....			18,074.02		
Nez Perce Co., Lewiston Hy.			4,137.40		
Power County, Dist. No. 1....			12,000.00		
Power Co., Idaho-Pacific Hy.			3,000.00		
Power County .....			18,536.58		
Jefferson County .....			909.81		
Refunds .....			46.09		
Transfer from General Fund.....			77.00		
Refunds .....	138.15		47.25		
E. M. Booth, prisoners' maintenance.....			366.30		
Bond issue .....	200,000.00				
Motor licenses, Secretary of State.....	15,039.68		215.10		
Motor licenses, receipts from Counties.....	11,714.91		42,351.05		
State Highway Redemption Fund .....		14,675.92		4,928.33	19,604.25
Interest on bonds.....	2,575.00				
Secretary of States Rpt. 10% motor licenses	355.20		23.90		
Transfer St. Hy. receipts Secretary of State	1,315.87				
10% motor licenses from Counties.....	2,167.44		4,705.23		
Transfer St. Highway from Counties.....	8,262.41		197.70		
Transfer General Fund .....			1.50		
National Forest Reserve Fund.....		59,227.81		163,214.94	222,442.75
Receipts from Government.....	59,227.81		163,214.94		
King Hill Project Fund.....		4,034.80		5,385.42	9,420.22
Cash collections .....	4,034.80		5,184.46		
Land Department .....			200.96		
State Asylum and Sanitarium Fund.....		2,504.68		131.03	2,635.71
Receipts from patients.....	2,504.68		131.03		
Morrell Fund .....		50,000.00		50,000.00	100,000.00
Receipts from Government.....	50,000.00		50,000.00		
Timber Fire Protection Fund.....				1,690.12	1,690.12
Receipts Barber Lumber Company.....			1,690.12		
Land Department orders.....			8,022.26	8,022.26	8,022.26
		\$3,060,206.53		\$3,089,054.62	\$6,149,261.15

To arrive at the receipts into the State Treasury, it will be necessary to take into consideration the transfer credits of \$4,703.01 in the General Fund and \$600.00 in the General School Fund for the year from Oct. 1, 1914, to Oct. 1, 1915, and \$1,547.17 in the General Fund, \$106.93 in the General Interest and Sinking Fund, \$30.07 in the Predatory Animal Fund, \$1,100.00 in the University Endowment Fund, \$74.20 in the University Fund, \$72.10 in the Insane Asylum Fund, \$190.20 in the Penitentiary Fund, \$11.56 in the Lewiston State Law Library Fund, \$77.00 in the State Highway Fund, \$199.20 in the State Highway Redemption Fund, for the year from Oct. 1, 1915, to Oct. 1, 1916.

STATE AUDITOR'S REPORT, 1915-16.

13

# WARRANTS DRAWN FROM OCTOBER 1, 1914, TO OCTOBER 1, 1916

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

Name of Fund and Department.	Warrants Drawn from Oct. 1, 1914, to Oct. 1, 1915.	Total.	Warrants Drawn from Oct. 1, 1915, to Oct. 1, 1916.	Total.	Grand Total.
Adjutant General—					
General Fund .....	\$ 24,353.65	\$ 24,353.65	\$ 27,995.28	\$ 27,995.28	\$ 52,348.93
Albion State Normal School—					
General Fund .....	25,938.05		44,447.68		
Normal School Fund .....	14,998.87	40,936.92	8,726.94	53,174.62	94,111.54
Assistant Adjutant General—					
General Fund .....	830.80	830.80	863.70	863.70	1,694.50
Attorney General—					
General Fund .....	15,046.40	15,046.40	14,702.28	14,702.28	29,748.68
Auditor—					
General Fund .....	14,855.32	14,855.32	13,896.85	13,896.85	28,752.17
Bank Commissioner—					
General Fund .....	11,356.25	11,356.25	12,346.25	12,346.25	23,702.50
Board of Education—					
General Fund .....	20,389.59		16,592.08		
State Educational Examiners' Fund .....	2,428.15	22,817.74	3,990.17	20,582.25	43,399.99
Board of Equalization—					
General Fund .....	1,852.31	1,852.31	3,369.68	3,369.68	5,221.99
Board of Health—					
General Fund .....	11,683.15	11,683.15	12,089.52	12,089.52	23,772.67
Board of Horticulture—					
General Fund .....	11,687.66	11,687.66	13,044.21	13,044.21	24,731.87
Capitol Building—					
General Fund .....	18,343.16		23,531.77		
Public Buildings Endowment Fund .....	104.00	18,447.16	549.49	24,081.26	42,528.42
Children's Home Finding and Aid Society—					
General Fund .....	5,594.65	5,594.65	9,086.45	9,086.45	14,681.10
Dairy Food and Sanitary Commissioner—					
General Fund .....	7,345.60	7,345.60	9,988.74	9,988.74	17,334.34
State School for the Deaf and Blind—					
General Fund .....	32,554.99		33,691.31		
Charitable Institutions Fund .....	1,857.61	34,412.60		33,691.31	68,103.91

STATE AUDITOR'S REPORT, 1915-16.

Deficiencies—					
General Fund .....	15,580.46	15,580.46			15,580.46
District Courts—					
General Fund .....	85,142.91	85,142.91	85,096.30	85,096.30	170,239.21
State Engineer—					
General Fund .....	17,379.70		17,332.18		
Carey Act Trust Fund .....	7,155.43	24,535.13	3,241.24	20,573.42	45,108.55
Farm Markets—					
General Fund .....	1,714.09	1,714.09	5,724.58	5,724.58	7,438.67
Governor—					
General Fund .....	10,433.17	10,433.17	11,060.49	11,060.49	21,493.66
Gem Irrigation District—					
General Fund .....	10,082.54	10,082.54	34,493.56	34,493.56	44,576.10
Historical Society—					
General Fund .....	2,005.40	2,005.40	2,027.37	2,027.37	4,032.77
Irrigation and Drainage Code Commission—					
General Fund .....	998.07	998.07	2,642.62	2,642.62	3,640.69
Immigration Commissioner—					
General Fund .....	2,266.66	2,266.66	933.34	933.34	3,200.00
Idaho Insane Asylum—					
General Fund .....	38,404.18		37,214.18		
Insane Asylum Fund .....	11,320.51	49,724.69	5,922.68	43,136.86	92,861.55
Idaho State Sanitarium—					
General Fund .....	2,324.22	2,324.22	2,292.78	2,292.78	4,617.00
Idaho Industrial Training School—					
General Fund .....	58,524.00		57,826.69		
Industrial School Fund .....	6,032.20		8,019.54		
Idaho Industrial Train'g Sch. Imp. F'd., 1911 .....	12.96	64,569.16		65,846.23	130,415.39
Insurance Commissioner—					
General Fund .....	4,987.80	4,987.80	4,794.17	4,794.17	9,781.97
King Hill Project—					
General Fund .....	13,513.86		12,485.75		
King Hill Project Fund .....	1,518.74	15,032.60	7,481.46	19,967.21	34,999.81
Land Department—					
General Fund .....	79,376.26		35,089.37		
Carey Act Trust Fund .....	7,571.64	86,947.90	6,872.95	41,962.32	128,910.22
Lava Hot Springs—					
General Fund .....	933.29	933.29	1,001.97	1,001.97	1,935.26
Legislature—					
General Fund .....	63,885.76	63,885.76	143.35	143.35	64,029.11

STATE AUDITOR'S REPORT, 1915-16

# WARRANTS DRAWN FROM OCTOBER 1, 1914, TO OCTOBER 1, 1916—Continued

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

STATE AUDITOR'S REPORT, 1915-16.

STATE AUDITOR'S REPORT, 1915-16

17

Name of Fund and Department.	Warrants Drawn from Oct. 1, 1914, to Oct. 1, 1915.	Total.	Warrants Drawn from Oct. 1, 1915, to Oct. 1, 1916.	Total.	Grand Total.
Lewiston State Normal School—					
General Fund .....	45,703.91		72,278.57		
Normal School Fund .....	16,148.20		137.55		
Lewiston State Normal Sch. Library Fund.....	110.29		235.03		
Lewiston State Normal Sch. Improvement Fd.	112.00	62,074.40		72,651.15	134,725.55
Mine Inspector—					
General Fund .....	4,282.53	4,282.53	5,515.53	5,515.53	9,798.06
North Idaho Sanitarium—					
General Fund .....	35,541.05		35,851.95		
North Idaho Insane Asylum Fund.....	11,120.35		13,077.29		
North Idaho Ins. Asy. Bldg. & Imp. Fd., 1911	434.44	47,095.84		48,929.24	96,025.08
Official Bonds—					
General Fund .....	3,461.86	3,461.86	260.47	260.47	3,722.33
Penitentiary—					
General Fund .....	55,055.57		51,632.22		
Penitentiary Fund .....	4,346.85		3,683.96		
Penitentiary Improvement Fund, 1911.....	15.35	59,417.77		55,316.18	114,733.95
Panama-Pacific Exposition—					
General Fund .....	44,453.10	44,453.10	8,141.01	8,141.01	52,594.11
Public Utilities Commission—					
General Fund .....	26,106.09	26,106.09	25,272.74	25,272.74	51,378.83
Reliefs—					
General Fund .....	8,757.33	8,757.33			8,757.33
Secretary of State—					
General Fund .....	18,540.46	18,540.46	12,088.12	12,088.12	30,628.58
Serving Requisitions—					
General Fund .....	597.97	597.97	1,801.12	1,801.12	2,399.09
Soldiers' Home—					
General Fund .....	25,066.58		17,104.37		
Soldiers' Home Fund .....	7,340.50		8,931.79		
Soldiers' Home Endowment Fund.....	12,622.93	45,030.01	12,626.09	38,662.25	83,692.26
Supreme Court—					
General Fund .....	27,716.55		31,492.26		
Library Fund .....	4,075.03		1,344.85		
Lewiston State Law Library Fund .....	494.00	32,285.58	2,699.25	35,506.36	67,791.94
Technical Institute—					
General Fund .....	28,048.54		57,391.87		
Academy Fund .....	12,376.02	40,424.56	4.50	57,396.37	97,820.93
Traveling Library Commission—					
General Fund .....	3,204.61	3,204.61	4,158.97	4,158.97	7,363.58
Treasurer—					
General Fund .....	11,482.17	11,482.17	10,886.36	10,886.36	22,368.53
University—					
General Fund .....	88,543.83		101,699.86		
University Fund .....	8,961.32		36,754.19		
School of Science Fund.....	6,199.06		16,126.78		
Agricultural College Fund .....	29,376.91		28,295.74		
Univ. of Idaho Re-Bldg. & Equip. Fd., 1907	34.52		73.76		
Morrell Fund .....	50,090.00	183,115.64	50,000.00	232,950.33	416,065.97
Veterinarian—					
General Fund .....	15,433.55		29,843.05		
Live Stock Sanitary Fund.....	8,254.15		750.00		
Predatory Animal Fund .....	7,772.85		27,674.35		
Predatory Animal (General Fund).....	7,963.15	39,423.70	45,745.22	104,012.62	143,436.32
Water Commissioner—					
General Fund .....	951.54	951.54			951.54
Rewards Apprehension of Criminals—					
General Fund .....	507.05	507.05	489.30	489.30	996.35
Attorney Fees, Prosecuting Escaped Convicts....					
General Fund .....	25.00	25.00			25.00
Tax Commission—					
General Fund .....	2,227.42	2,227.42			2,227.42
Minimum Wage Commission—					
General Fund .....	440.13	440.13	29.50	29.50	469.63
Refund, House Bill No. 142, Chapter 127—					
General Fund .....	167.21	167.21			167.21
Senate Bill No. 2, Special Audit by Gleason—					
General Fund .....	2,396.00	2,396.00			2,396.00
House Bill No. 293, Special Audit by Gleason—					
General Fund .....			450.00	450.00	450.00
Agricultural College Fund (refund).....			29.38	29.38	29.38
Normal School Fund (refund).....			100.34	100.34	100.34
Charitable Institutions Fund (refund).....	17.27	17.27	100.55	100.55	177.82

# WARRANTS DRAWN FROM OCTOBER 1, 1914, TO OCTOBER 1, 1916—Continued

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

Name of Fund and Department.	Warrants Drawn from Oct. 1, 1914, to Oct. 1, 1915.	Total.	Warrants Drawn from Oct. 1, 1915, to Oct. 1, 1916.	Total.	Grand Total.
University Fund (refund).....	56.82	56.82	67.85	67.85	124.67
Bonneville Co. S. F. of the S. R. W. B. Fd. 1911	7,629.35	7,629.35			7,629.35
Kootenai Wagon Road Fund, 1911.....	1,737.83	1,737.83	5,660.77	5,660.77	7,398.60
St. Maries Draw Bridge Fund, 1911.....	113.35	113.35			113.35
Fort Hall Road Fund, 1913.....	25.60	25.60			25.60
Lava Hot Springs Improvement Fund, 1913.....	4,112.71	4,112.71			4,112.71
Boise-Yellowstone Highway Fund, 1913.....	6,133.95	6,133.95			6,133.95
General Interest and Sinking Fund.....	62.45				
Bonds .....	270,500.00				
Coupons .....	58,256.08	328,818.53	46,771.15	46,771.15	375,589.68
Capitol Building Sinking Fund—					
Bonds .....	60,000.00				
Coupons .....	41,910.00	101,910.00	38,945.00	38,945.00	140,855.00
Timber Fire Protection Fund.....			1,690.12	1,690.12	1,690.12
Agricultural College Endowment Fund.....	40,682.00	40,682.00	43,414.00	43,414.00	84,096.00
Interest on General Fund State Warrants.....	448.04	448.04			448.04
Charitable Institutions Endowment Fund.....	51,803.02	51,803.02	26,550.00	26,550.00	78,353.02
Common School Fund.....	341,545.88	341,545.88	365,261.07	365,261.07	706,806.95
Game Fund .....	48,717.74	48,717.74	47,427.08	47,427.08	96,144.82
General School Fund .....	294,299.09	294,299.09	568,040.00	568,040.00	862,339.09
Insane Asylum Endowment Fund.....	17,680.00	17,680.00	22,800.00	22,800.00	40,480.00
National Forest Reserve Fund.....	59,227.81	59,227.81	75,651.15	75,651.15	134,878.96
Normal School Endowment Fund.....	40,289.25	40,289.25	40,400.00	40,400.00	80,689.25
Penitentiary Endowment Fund.....	58,930.00	58,930.00	3,100.00	3,100.00	62,030.00
School of Science Endowment Fund.....	39,430.00	39,430.00	48,500.00	48,500.00	87,930.00
State Highway Fund .....	362,982.23	362,982.23	399,584.13	399,584.13	762,566.36
University Endowment Fund .....	22,875.00	22,875.00	57,430.00	57,430.00	80,305.00
State Asylum and Sanitarium Fund.....	91.20	91.20	75.39	75.39	166.59

Public Building Sinking Fund.....	50.70		16.30		
Bonds .....	22,000.00		10,000.00		
Coupons .....	1,595.50	23,646.20	464.00	10,480.30	34,126.50
State Highway Redemption Fund.....					
Coupons .....	4,500.00	4,500.00	9,000.00	9,000.00	13,500.00
Total .....		\$3,156,554.90		\$3,116,204.87	\$6,272,759.77

STATE AUDITOR'S REPORT, 1915-16.

STATE AUDITOR'S REPORT, 1915-16



## ABSTRACT OF

Name of Funds.	Balance Oct. 1, 1914.	Receipts Oct. 1, 1914, to Oct. 1, 1915.
General Fund .....	\$ 165.85	\$1,288,664.65
Live Stock Sanitary Fund.....	20,128.26	12,789.48
Capitol Building Sinking Fund.....	111,305.40	11,299.93
General Interest and Sinking Fund.....	358,665.69	16,469.01
Predatory Animal Fund .....	7,423.49	836.91
Public Building and Sinking Fund.....	7,232.24	16,782.17
Soldiers' Home Endowment Fund.....	7,584.84	15,269.64
General School Fund.....	169,611.10	424,748.13
Common School Fund .....	70,114.15	361,120.96
University Endowment Fund.....	8,015.46	25,445.58
University Fund .....	6,440.40	25,388.75
Normal School Endowment Fund.....	3,145.67	30,652.17
Normal School Fund.....	35,520.43	29,072.57
School of Science Endowment Fund.....	37,765.46	22,619.43
School of Science Fund.....	5,124.36	17,938.34
Agricultural College Endowment Fund.....	7,497.75	33,579.27
Agricultural College Fund .....	13,520.74	29,402.11
Academy Fund .....	14,811.80	8,092.23
Industrial School Fund .....	4,635.47	8,092.23
North Idaho Insane Asylum Fund.....	12,037.87	8,092.23
Insane Asylum Endowment Fund.....	5,362.69	15,820.44
Insane Asylum Fund .....	1,192.90	14,998.33
Penitentiary Endowment Fund .....	14,358.52	47,667.75
Penitentiary Fund .....	11,156.74	6,220.41
Soldiers' Home Fund .....	8,816.26	5,057.61
Public Building Endowment Fund.....	496.23	56.10
Charitable Institutions Endowment Fund.....	14,957.89	39,576.23
Charitable Institutions Fund .....	2,393.49	1,011.61
Carey Act Trust Fund.....	12,316.16	9,846.60
Library Fund .....	11,541.24	3,425.00
Lewiston State Law Library Fund.....	1,157.06	1,485.00
Lewiston State Normal School Library Fund.....	95.50	85.00
Lewiston Normal School Improvement Fund, 1907	113.95	
University of Idaho Re-Bldg. & Equip. Fd., 1907	202.23	
Homesteaders' Fund .....	201.85	
State Educational Examiners' Fund.....	1,338.73	3,693.00
Kootenai Wagon Road Fund, 1911.....	5,818.66	500.00
Leadore-Pahsimeroi Wagon Road Fund, 1911.....	37.03	
Idaho Industrial Training School Fund, 1911.....	12.96	
St. Maries Draw Bridge Fund, 1911.....	113.35	
No. Idaho Insane Asylum Bldg. & Imp. Fd., 1911	545.91	
Idaho State Sanitarium Bldg. Fund, 1911.....	821.60	
Bonneville S. F. of the S. R. Wgn. Bridge Fd., 1911	5,419.90	2,472.70
Penitentiary Improvement Fund, 1911.....	15.35	
Idaho-Oregon Wagon Road Bridge Fund, 1911.....	10,000.00	

## FUNDS, 1915.

Disbursements Oct. 1, 1914, to Oct. 1, 1915.	Balance Oct. 1, 1915.	Debit Transfers.	Credit Transfers.	Warrants Drawn Bonds, Coupons and Int. Paid, Oct. 1, 1914, to Oct. 1, 1915.
\$1,080,689.69	\$208,140.81		\$ 4,703.01	\$1,065,669.11
8,351.72	24,566.02			*448.04
101,910.00	20,695.33			8,254.15
				**41,910.00
				62.45
				***60,000.00
				**58,256.08
				***270,500.00
328,818.53	46,316.17			7,772.85
7,490.35	770.05			50.70
23,646.20	368.21			**1,595.50
				***22,000.00
14,682.81	8,171.67			12,622.93
296,299.09	298,060.14		\$ 600.00	294,299.09
341,585.49	89,659.62			341,535.88
21,275.00	12,186.04			22,875.00
9,063.37	22,765.78			9,018.14
40,289.25	***6,491.41			40,289.25
35,885.57	28,707.43			31,147.07
44,930.00	15,454.89			39,430.00
7,565.68	15,497.02			6,199.06
38,682.00	2,395.02	\$ 600.00		40,682.00
29,033.00	13,889.85			29,376.91
12,302.02	10,602.01			12,376.02
6,299.58	6,428.12			6,032.20
12,094.89	8,035.21			11,120.35
17,680.00	3,503.13			17,680.00
11,320.51	4,870.72			11,320.51
57,730.00	4,296.27			58,930.00
4,038.89	13,338.26			4,346.85
7,340.50	6,533.37			7,340.50
104.00	428.33			104.00
51,803.02	2,731.10			51,803.02
1,874.88	1,530.22			1,874.88
16,747.04	5,415.72			14,727.07
3,335.78	11,630.46			4,075.03
519.56	2,122.50			494.00
98.73	81.77			110.29
112.00	1.95			112.00
34.52	167.71			34.52
	201.85			
2,160.58	2,871.15			2,428.15
1,765.38	4,553.28			1,737.83
	37.03			
.21	12.75			12.96
113.35				113.35
509.69	36.22			434.44
	821.60			
7,629.35	263.25			7,629.35
15.35				15.35
	10,000.00			

## ABSTRACT OF

Name of Funds.	Balance Oct. 1, 1914.	Receipts Oct. 1, 1914, to Oct. 1, 1915.
*Interest. **Coupons. ***Bonds. ****Overdrawn.		
Fort Hall Road Fund, 1913.....	3,920.55	
Boise-Yellowstone Highway Fund, 1913.....	6,180.60	
Lava Hot Springs Improvement Fund, 1913.....	4,313.03	
National Forest Reserve Fund.....		59,227.81
King Hill Project Fund.....		4,034.80
State Asylum and Sanitarium Fund.....		2,504.68
State Highway Redemption Fund.....		14,675.92
State Highway Fund.....	40,098.10	341,924.22
Game Fund.....	1,608.90	59,155.81
Morrell Fund.....		50,000.00
Total.....	\$1,065,353.81	\$3,069,784.81
*Interest. **Coupons. ***Bonds. ****Overdrawn.		

## FUNDS, 1915—Continued.

Disbursements Oct. 1, 1914, to Oct. 1, 1915.	Balance Oct. 1, 1915.	Debit Transfers.	Credit Transfers.	Warrants Drawn Bonds, Coupons and Int. Paid, Oct. 1, 1914, to Oct. 1, 1915.
25.60	3,894.95			25.60
6,133.95	46.65			6,133.95
4,313.03				4,112.71
59,227.81				59,227.81
1,518.74	2,516.06			1,518.74
83.00	2,421.68			91.20
4,570.30	10,105.62	70.30	9,578.28	**4,500.00
356,221.41	25,800.91	10,210.99		362,982.23
51,615.66	9,149.05	4,000.00		48,717.74
50,000.00				50,000.00
\$3,179,537.08	\$955,601.54	\$14,881.29	\$14,881.29	\$3,156,106.86

## ABSTRACT OF

Name of Funds.	Balance Oct. 1, 1915.	Receipts.	
		Oct. 1, 1915, to Oct. 1, 1916.	Oct. 1, 1916.
General Fund .....	\$208,140.81	\$1,001,234.81	
Live Stock Sanitary Fund .....	24,566.02	13,623.65	
Capitol Building Sinking Fund .....	20,695.33	34,223.24	
General Interest and Sinking Fund .....	46,316.17	43,753.04	
Predatory Animal Fund .....	770.05	28,411.55	
Public Building Sinking Fund .....	368.21	10,242.56	
Soldiers' Home Endowment Fund .....	8,171.67	10,775.00	
Game Fund .....	9,149.05	54,213.23	
General School Fund .....	298,060.14	389,039.16	
Common School Fund .....	89,659.62	368,359.31	
University Endowment Fund .....	12,186.04	57,663.92	
University Fund .....	22,765.78	24,939.40	
Normal School Endowment Fund .....	***6,491.41	56,288.18	
Normal School Fund .....	28,707.43	26,872.98	
School of Science Endowment Fund .....	15,454.89	30,147.90	
School of Science Fund .....	15,497.02	17,612.10	
Agricultural College Endowment Fund .....	2,395.02	52,189.51	
Agricultural College Fund .....	13,889.85	24,820.62	
Academy Fund .....	10,602.01	9,373.99	
Industrial School Fund .....	6,428.12	9,373.99	
North Idaho Insane Asylum Fund .....	8,035.21	9,373.99	
Insane Asylum Endowment Fund .....	3,503.13	22,974.83	
Insane Asylum Fund .....	4,870.72	12,452.30	
Penitentiary Endowment Fund .....	4,296.27	14,745.20	
Penitentiary Fund .....	13,338.26	11,715.59	
Soldiers' Home Fund .....	6,533.37	5,858.83	
Public Building Endowment Fund .....	428.33	3,102.13	
Charitable Institutions Endowment Fund .....	2,731.10	96,572.40	
Charitable Institutions Fund .....	1,530.22	1,171.83	
Carey Act Trust Fund .....	5,415.72	5,224.43	
Library Fund .....	11,630.46	3,980.00	
Lewiston State Law Library Fund .....	2,122.50	1,586.56	
Lewiston Normal School Library Fund .....	81.77	175.00	
Lewiston Normal School Imp. Fund of 1907 .....	1.95		
University of Idaho Re-Bldg. & Equip. Fd., 1907 .....	167.71		
Homesteaders' Fund .....	201.85		
State Educational Examiners' Fund .....	2,871.15	3,302.00	
Kootenai Wagon Road Fund, 1911 .....	4,553.28	4,500.00	
Leadore-Pahsimeroi Wagon Road Fund, 1911 .....	37.03		
Idaho Industrial Training School Fund, 1911 .....	12.75		
No. Idaho Insane Asylum Bldg. & Imp. Fd., 1911 .....	36.22		
Idaho State Sanitarium Bldg. Fund, 1911 .....	821.60		
Bonneville Co. S. F. of the S. R. W. B. Fd., 1911 .....	263.25		
Idaho-Oregon Wagon Bridge Fund, 1911 .....	10,000.00		
Fort Hall Road Fund, 1913 .....	3,894.95		
Boise-Yellowstone Highway Fund, 1913 .....	46.65		
National Forest Reserve Fund .....		163,214.94	

\*\*Coupons. \*\*\*Bonds. \*\*\*\*Overdrawn.

## FUNDS, 1916.

Disbursements Oct. 1, 1915, to Oct. 1, 1916.	Balance Oct. 1, 1916.	Debit Transfers. \$ 477.85	Credit Transfers. \$ 1,547.17	Warrants Drawn Bonds, Coupons and Int. Paid, Oct. 1, 1915, to Oct. 1, 1916. \$1,057,926.99
\$1,074,057.29	\$135,318.33			750.00
750.00	37,439.67			**38,945.00
38,945.00	15,973.57			**46,771.15
46,771.15	43,298.06		106.98	27,674.35
21,726.85	7,454.75		30.07	16.30
10,480.30	130.47			**464.00
				***10,000.00
12,594.01	6,352.66			12,626.09
49,510.08	13,852.20	1,379.17		47,427.08
561,740.00	125,359.30			568,040.00
365,419.46	92,599.47			365,261.07
51,430.00	18,419.96		1,100.00	57,430.00
36,779.08	10,926.10		74.20	36,822.04
35,600.00	14,196.77			40,400.00
4,663.73	50,911.68			8,964.83
45,300.00	302.79			48,500.00
15,879.23	17,229.89			16,126.78
29,800.00	24,784.53			43,414.00
30,003.43	8,707.04			28,325.12
	19,897.50			4.50
	6,903.26			8,019.54
13,077.29	4,331.91			13,077.29
13,600.00	12,877.96			22,800.00
5,922.68	11,400.34		72.10	5,922.68
4,300.00	14,741.47			3,100.00
3,693.16	21,360.69		190.20	3,683.96
8,648.82	3,743.38			8,931.79
544.99	2,985.47			549.49
17,850.00	81,453.50	1,100.00		26,550.00
178.14	2,523.91	74.20		100.55
9,795.51	844.64			10,114.19
3,473.15	12,132.31			1,344.85
1,361.85	2,347.21		11.56	2,669.25
246.59	10.18	11.56		235.03
	1.95			
	93.95			73.76
73.76	201.85			
	2,102.66			3,990.17
4,070.49	3,392.51			5,660.77
5,660.77	37.03			
	36.22			
	821.60			
	263.25			
	10,000.00			
	3,894.95			
	46.65			
75,819.15	87,395.79	168.00		75,651.15

## ABSTRACT OF ACCOUNTS.

## STATE AND COUNTY LICENSE ACCOUNT.

	Dr.	Cr.
Balance due October 1, 1914.....		\$27,288.94
Licenses issued .....		44,862.33
Collections made .....	\$37,978.20	
Balance September 30, 1915.....	34,173.07	
	\$72,151.27	\$72,151.27
Balance October 1, 1915.....		\$34,173.07
Licenses issued .....		4,350.33
Collections made .....	\$36,759.12	
Balance September 30, 1916.....	1,764.28	
	\$38,523.40	\$38,523.40

## FISH AND GAME LICENSE ACCOUNT.

	Dr.	Cr.
Balance October 1, 1914.....		\$ 85,677.52
Licenses issued .....		106,250.00
Collections made .....	\$118,797.10	
Balance September 30, 1915.....	73,130.42	
	\$191,927.52	\$191,927.52
Balance October 1, 1915.....		\$ 73,130.42
Licenses issued .....		98,396.75
Collections made .....	\$ 99,755.15	
Balance September 30, 1916.....	71,772.02	
	\$171,527.17	\$171,527.17

## FISH AND GAME WARDEN'S ACCOUNT.

	Dr.	Cr.
Balance October 1, 1914.....	\$ 78,343.55	
Cash .....		\$118,797.10
Licenses .....	106,250.00	
Balance September 30, 1915.....		65,796.45
	\$184,593.55	\$184,593.55
Balance October 1, 1915.....	\$ 65,796.45	
Cash .....		\$ 99,755.15
Licenses .....	98,396.75	
Balance September 30, 1916.....		64,458.05
	\$164,193.20	\$164,193.20

## INSURANCE COMMISSIONER'S LICENSE ACCOUNT.

	Dr.	Cr.
Balance October 1, 1914.....		\$ 3,747.00
Licenses Issued .....		29,048.00
Collections made .....	\$28,160.00	
Balance September 30, 1915.....	4,635.00	
	\$32,795.00	\$32,795.00
Balance October 1, 1915.....		\$ 4,635.00

## ABSTRACT OF ACCOUNTS—Continued.

	Dr.	Cr.
Licenses issued .....		28,787.00
Collections made .....	\$31,112.00	
Balance September 30, 1916.....	2,310.00	
	\$33,422.00	\$33,422.00

INSURANCE COMMISSIONER'S ACCOUNT.		
	Dr.	Cr.
Balance October 1, 1914.....	\$ 3,747.00	
Licenses .....	29,048.00	
Collections made .....		\$28,160.00
Balance September 30, 1915.....		4,635.00
	\$32,795.00	\$32,795.00
Balance October 1, 1915.....	\$ 4,635.00	
Licenses .....	28,787.00	
Collections made .....		\$31,112.00
Balance September 30, 1916.....		2,310.00
	\$33,422.00	\$33,422.00

## LAND GRANT ACCOUNTS

## SCHOOL LAND.

	Dr.	Cr.
Balance October 1, 1914.....	\$ 7,243.52	
Cash .....	439,067.96	
Receipts .....		\$439,067.96
Balance September 30, 1915.....		7,243.52
	\$446,311.48	\$446,311.48
Balance October 1, 1915.....	\$ 7,243.52	
Cash .....	393,128.53	
Receipts .....		\$393,128.53
Balance September 30, 1916.....		7,243.52
	\$400,372.05	\$400,372.05

## UNIVERSITY LAND.

	Dr.	Cr.
Balance October 1, 1914.....		\$ 6,918.86
Cash .....	\$21,442.44	
Receipts .....		21,442.44
Balance September 30, 1915.....	6,918.86	
	\$28,361.30	\$28,361.30
Balance October 1, 1915.....		\$ 6,918.86
Cash .....	\$22,430.39	
Receipts .....		22,430.39
Transfer from Charitable Institutions Lands.....		1,174.20
Balance September 30, 1916.....	8,093.06	
	\$30,523.45	\$30,523.45

## LAND GRANT ACCOUNTS—Continued

## NORMAL SCHOOL LAND.

	Dr.	Cr.
Balance October 1, 1914.....		\$ 230.55
Cash .....	\$27,941.54	
Receipts .....		27,941.54
Balance September 30, 1915.....	230.55	
	<u>\$28,172.09</u>	<u>\$28,172.09</u>
Balance October 1, 1915.....		\$ 230.55
Cash .....	22,112.82	
Receipts .....		22,112.82
Balance September 30, 1916 .....	230.55	
	<u>\$22,343.37</u>	<u>\$22,343.37</u>

## SCHOOL OF SCIENCE LAND.

	Dr.	Cr.
Balance October 1, 1914.....	\$ 2,861.90	
Cash .....	10,506.99	
Receipts .....		10,506.99
Balance September 30, 1915.....		2,861.90
	<u>\$13,368.89</u>	<u>\$13,368.89</u>
Balance October 1, 1915 .....	\$ 2,861.90	
Cash .....	11,775.15	
Receipts.....		11,775.15
Balance September 30, 1916.....		2,861.90
	<u>\$14,637.05</u>	<u>\$14,637.05</u>

## AGRICULTURAL COLLEGE LAND.

	Dr.	Cr.
Balance October 1, 1914 .....	\$	\$ 4,172.94
Cash .....	46,076.29	
Receipts .....		46,076.29
Balance September 30, 1915.....	4,172.94	
	<u>\$50,249.23</u>	<u>\$50,249.23</u>
Balance October 1, 1915 .....		4,172.94
Cash .....	35,695.09	
Receipts .....		35,695.09
Balance September 30, 1916 .....	4,172.94	
	<u>\$39,868.03</u>	<u>\$39,868.03</u>

## INSANE ASYLUM LANDS.

	Dr.	Cr.
Balance October 1, 1914 .....	\$ 3,732.97	
Cash .....	16,518.86	
Receipts .....		16,518.86
Balance September 30, 1915 .....		3,732.97
	<u>\$20,251.83</u>	<u>\$20,251.83</u>

## LAND GRANT ACCOUNTS—Continued

Balance October 1, 1915 .....	\$ 3,732.97	
Cash .....	15,025.93	
Receipts .....		15,025.93
Balance September 30, 1916 .....		3,732.97
	<u>\$18,758.90</u>	<u>\$18,758.90</u>

## PENITENTIARY LAND.

	Dr.	Cr.
Balance October 1, 1914.....	\$ 1,574.29	
Cash .....	47,921.79	
Receipts .....		47,921.79
Balance September 30, 1915 .....		1,574.29
	<u>\$49,496.08</u>	<u>\$49,496.08</u>
Balance October 1, 1915 .....	\$ 1,574.29	
Cash .....	1,367.20	
Receipts .....		1,367.20
Balance September 30, 1916.....		1,574.29
	<u>\$ 2,941.49</u>	<u>\$ 2,941.49</u>

## PUBLIC BUILDINGS LAND.

	Dr.	Cr.
Balance October 1, 1914 .....	\$	\$ 1,841.05
Cash .....	16,782.17	
Receipts .....		16,782.17
Balance September 30, 1915.....	1,841.05	
	<u>\$18,623.22</u>	<u>\$18,623.22</u>
Balance October 1, 1915.....		\$ 1,841.05
Cash .....	13,072.99	
Receipts .....		13,072.99
Balance September 30, 1916.....	1,841.05	
	<u>\$14,914.04</u>	<u>\$14,914.04</u>

## CHARITABLE INSTITUTIONS LAND.

	Dr.	Cr.
Balance October 1, 1914.....	\$ 751.30	
Cash .....	18,855.65	
Receipts .....		18,855.65
Balance September 30, 1915.....		751.30
	<u>\$19,606.95</u>	<u>\$19,606.95</u>
Balance October 1, 1915.....	\$ 751.30	
Cash .....	56,725.33	
Transfer, University lands .....	1,174.20	
Receipts .....		56,725.33
Balance September 30, 1916.....		1,925.50
	<u>\$58,650.83</u>	<u>\$58,650.83</u>

## STATE BOARD OF LAND COMMISSIONERS ACCOUNT.

	Dr.	Cr.
Balance October 1, 1914.....		\$ 56.71

## LAND GRANT ACCOUNTS—Continued

Cash	\$	645,113.69
Receipts		
Balance September 30, 1915	56.71	

Balance October 1, 1915	\$645,170.40
Cash	\$
Receipts	571,333.43
Balance September 30, 1916	56.71

	\$571,390.14	\$571,390.14
--	--------------	--------------

## INHERITANCE TAX ACCOUNT.

Balance October 1, 1914	Dr.	\$ 9,296.29	Cr.	
Cash		5,607.92		
Reports				1,633.18
Balance September 30, 1915				13,271.03

Balance October 1, 1915	\$14,904.21
Cash	\$13,271.03
Reports	4,169.52
Balance September 30, 1916	\$17,440.55

	\$17,440.55	\$17,440.55
--	-------------	-------------

## BALANCE OF LICENSE, LAND AND INHERITANCE TAX ACCOUNTS WITH THE COUNTIES AND COMMISSIONERS FROM OCT. 1, 1914, TO OCT. 1, 1916

DEBIT		COUNTIES AND COMMISSIONERS.		CREDIT	
Licenses.	Land.	Inheritance Tax.		Licenses.	Inheritance Tax.
\$ 960.28	\$ 13.62		Ada County		\$ 3,598.38
246.50		\$ 30.72	Adams County		
310.00		111.47	Bannock County	\$ 97.35	
1,256.02	207.60		Bear Lake County		1,043.78
75.50			Benewah County		84.56
1,190.14	76.31		Bingham County		121.45
78.50	2.03		Blaine County		138.90
268.79	1,494.57		Boise County		14.69
109.50			Bonner County		
72.00			Bonneville County		
33.50			Boundary County		
27.37			Canyon County	723.16	737.99
75.00	65.10		Cassia County		
53.00			Clearwater County		163.00
257.69			Custer County	48.74	575.35
262.93			Elmore County	71.34	
60.50			Franklin County		
137.00			Fremont County		
57.00			Gem County	166.57	
48.50			Gooding County		
104.00	728.00		Idaho County		2,394.05
83.50			Jefferson County		237.90
136.00			Kootenai County	.24	352.20
134.00			Latah County	351.36	308.25
190.81	475.76		Lemhi County		45.00
65.50			Lewis County		
543.00			Lincoln County	26.23	489.16
77.00			Madison County		
34.00			Minidoka County	4,932.56	1,950.77
47.28			Nez Perce County		298.52
	199.70		Oneida County	\$ 196.50	

[illegible]

## TAX LEVY ACCOUNTS.

## GENERAL TAX LEVY

Balance October 1, 1914.....		\$1,026,434.98
Collections made .....	\$ 983,451.50	
Tax Levy .....		700,000.00
Balance September 30, 1915.....	742,983.48	
	<hr/>	<hr/>
	\$1,726,434.98	\$1,726,434.98
Balance October 1, 1915.....		742,983.48
Collections made .....	692,977.09	
Tax Levy .....		565,000.00
Balance September 30, 1916.....	615,006.39	
	<hr/>	<hr/>
	\$1,307,983.48	\$1,307,983.48

## PUBLIC BUILDINGS SINKING TAX

Public Buildings Sinking Fund		
Balance October 1, 1914.....		\$ 10,569.27
Collections made .....	\$ 11,299.93	
Tax Levy .....		45,000.00
Balance September 30, 1915.....	44,269.34	
	<hr/>	
	\$ 55,569.27	\$ 55,569.27
Balance October 1, 1915.....		\$ 44,269.34
Collections made .....	\$ 34,223.24	
Tax Levy .....		50,000.00
Balance September 30, 1916.....	60,046.10	
	<hr/>	
	\$ 94,269.34	\$ 94,269.34

### GENERAL INTEREST AND SINKING FUND

Balance October 1, 1914.....		\$	19,904.70
Collections made .....	\$	16,468.64	
Tax Levy .....			50,000.00
Balance September 30, 1915.....		53,436.06	
	\$	69,904.70	\$ 69,904.70
Balance October 1, 1915.....			\$ 53,436.06
Collections made .....	\$	43,753.04	
Tax Levy .....			55,000.00
Balance September 30, 1916.....		64,683.02	
	\$	108,436.06	\$ 108,436.06

## LIVE STOCK SANITARY TAX

Balance October 1, 1914.....		\$	680.36
Collections made .....	\$	622.01	
Balance September 30, 1915.....		58.35	
	\$	680.36	\$ 680.36
Balance October 1, 1915.....			\$ 58.35
Collections made .....	\$	58.35	
	\$	58.35	\$ 58.35

PREDATORY ANIMAL FUND

Balance October 1, 1914.....		\$	836.70
Collections made .....	\$	837.28	
Tax Levy .....			15,018.31

## TAX LEVY ACCOUNTS—Continued.

Balance September 30, 1915.....	15,017.73	
	\$ 15,855.01	\$ 15,855.01
Balance October 1, 1915.....		\$ 15,017.73
Collections made .....	\$ 28,410.81	
Tax Levy .....		31,950.24
Balance September 30, 1916.....	18,557.16	
	\$ 46,967.97	\$ 46,967.97

## UNIVERSITY OF IDAHO REBUILDING &amp; EQUIPMENT TAX, 1907

Balance October 1, 1914.....		\$ 335.93
Collections made .....	\$ 1.99	
Balance September 30, 1915.....	333.94	
	\$ 335.93	\$ 335.93
Balance October 1, 1915.....		\$ 333.94
Collections made .....	\$ 333.94	
	\$ 333.94	\$ 333.94

## EXPENDITURES FOR PUBLIC INSTITUTIONS.

Total amount expended by the various institutions of the State from October 1, 1914, to October 1, 1916:

Institutions—	Amount.
Albion State Normal School.....	\$ 94,111.54
State School for the Deaf and Blind.....	68,103.91
Idaho Insane Asylum.....	92,861.55
Idaho State Sanitarium .....	4,617.00
Idaho Industrial Training School .....	130,415.39
Lewiston State Normal School.....	134,725.55
Northern Idaho Sanitarium .....	96,025.08
Penitentiary .....	114,733.95
Soldiers' Home .....	83,692.26
Idaho Technical Institute .....	97,820.93
University .....	416,065.97
Total .....	\$1,333,173.13

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, 1914, and ending June 30, 1916, the following amounts:

Hatch Fund .....	\$ 30,000.00
Adams Fund .....	30,000.00
Morrill Fund .....	100,000.00
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 \$576,065.97. It increases the amount of money expended for the public institutions of the State to \$1,493,173.13.

## APPROPRIATIONS THIRTEENTH SESSION.

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

Department.	Appropriation.
Adjutant General .....	\$ 50,300.00
Albion Normal .....	62,700.00
Assistant Adjutant General .....	1,800.00
Attorney General .....	31,200.00
Auditor .....	28,860.00
Bank Commissioner .....	25,950.00
Board of Education .....	35,000.00
Board of Equalization .....	6,250.00
Board of Health .....	24,590.00
Board of Horticulture.....	38,000.00
Capitol Building .....	53,000.00
Children's Home Finding and Aid Society.....	18,060.00
Dairy Food and Sanitary Department .....	20,000.00
Deaf, Dumb and Blind School .....	73,700.00
Deficiencies .....	52,787.35
District Courts .....	172,000.00
Engineer .....	38,500.00
Farm Markets .....	10,000.00
Gem Irrigation District.....	46,432.07
Governor .....	20,320.00
Historical Society .....	4,320.00
Idaho Insane Asylum .....	100,060.00
Idaho State Sanitarium.....	4,000.00
Industrial Training School .....	120,000.00
Insurance Commissioner .....	11,260.00
Immigration Commissioner .....	4,800.00
King Hill .....	26,000.00
Land Department .....	104,520.00
Lava Hot Springs .....	2,000.00
Legislature .....	62,000.00
Lewiston State Normal.....	120,433.00
Mine Inspector .....	9,860.00
North Idaho Sanitarium.....	79,600.00
Official Bonds .....	4,500.00
Predatory Animal Fund.....	50,000.00
Penitentiary .....	95,000.00
Public Utilities .....	52,150.00
Secretary of State .....	32,400.00
Serving Requisition .....	3,000.00
Soldiers' Home .....	53,560.00
Supreme Court .....	67,220.00
Technical Institute .....	75,900.00
Traveling Library .....	8,000.00
Treasurer .....	23,675.00
University .....	189,600.00
Veterinarian .....	51,052.10
Apprehension of Criminals.....	2,500.00
Attorney's Fees for Prosecuting Escaped Convicts.....	25.00
Commission to Investigate Wages of Women.....	1,000.00
Tax Commission .....	547.44
Chapter 5, S. B. 2—Gleason .....	2,500.00
Chapter 40, H. B. 298—Gleason.....	500.00



## APPROPRIATIONS THIRTEENTH SESSION—Continued.

Irrigation and Drainage Code Commission.....	4,500.00
Refund—J. J. Hollingshead .....	167.21
Relief of Mrs. Sumner G. Brown.....	75.00
Relief of Coast Lumber Company of Boise, Idaho.....	204.00
Relief of Tourtellotte & Hummell .....	946.43
Relief of Wollaeger Manufacturing Company.....	1,192.53
Relief of Evans State Bank of American Falls.....	225.00
Reliefs—Over Right-of-Way of State Lands.....	92.00
Relief of Forest White .....	1,522.37
Relief of F. C. Horn .....	200.00
	<hr/>
	\$2,184,576.50

## ABSTRACT OF ACCOUNTS

ABSTRACT OF ACCOUNTS WITH THE APPROPRIATIONS MADE BY  
EXPENDITURES FOR THE

Department.	Appropriation.	Expenditures.	Balance.
Adjutant General—			
Chapter 72, Sec. 101, 11th S. L.....	\$ 50,343.27	\$ 47,660.70	\$ 2,682.57
Sec. 741, R. C. ....	300.00	150.00	150.00
Albion Normal—			
Maintenance .....	62,700.00	62,564.35	135.65
Assistant Adjutant General—			
Salary Asst. Adjutant General .....	1,200.00	1,000.00	200.00
Office and other expense.....	600.00	500.40	99.60
Attorney General—			
Salary of Attorney General.....	8,000.00	6,000.00	2,000.00
Salary of Asst. Attorneys & Stenog. ....	18,000.00	14,477.81	3,522.19
Office expense .....	2,700.00	2,447.60	252.40
Traveling expense .....	500.00	296.82	203.18
Sec. 142, R. C. per annum.....	1,000.00	1,000.00	
Chapter 215, 1911 S. L. Pros. Trusts .....	1,000.00	90.25	909.75
State Auditor—			
Salary of Auditor .....	6,000.00	5,250.00	750.00
Clerk Hire .....	13,860.00	11,719.45	2,140.55
Office expense .....	1,975.00	1,767.64	207.36
Salary of Deputy Examiner.....	4,000.00	2,908.25	1,091.75
Traveling Exp. Deputy Examiner.....	1,800.00	950.56	849.44
Office Exp., Postage, etc. ....	500.00	235.65	264.35
New Adding Machine.....	824.50	800.00	24.50
Bank Examiner—			
Salary of Bank Examiner.....	8,000.00	6,513.71	1,486.29
Sal. of Dep. Exam., Clks and Stenos. ....	11,600.00	9,566.60	2,033.40
Traveling Exp. of Exam. and Dep.....	4,000.00	3,394.78	605.22
General Office Expense.....	2,000.00	1,054.14	945.86
Bonds for Deputies.....	350.00	122.10	227.90
Board of Education—			
Honorarium .....	1,000.00	500.00	500.00
Salary of Commissioner.....	10,000.00	8,333.20	1,666.80

## WITH APPROPRIATIONS.

THE LEGISLATURE AT ITS THIRTEENTH SESSION TO MEET THE  
YEARS 1915 AND 1916.

Fund.	Receipts.	Disb.	Balance.
-------	-----------	-------	----------

## ABSTRACT OF ACCOUNTS

ABSTRACT OF ACCOUNTS WITH THE APPROPRIATIONS MADE BY  
EXPENDITURES FOR THE

Department.	Appropriation.	Expenditures.	Balance.
Salary of State Superintendent.....	4,800.00	3,600.00	1,200.00
Salary of Auditor.....	4,200.00	3,500.00	700.00
Chief Clerk .....	2,200.00	1,860.20	339.80
Stenographers .....	2,000.00	1,564.29	435.71
Adding Machine .....	350.00	350.00	
Dictaphone .....	200.00	200.00	
Multigraph .....	400.00	376.46	25.54
Telephone and Telegraph.....	400.00	319.52	80.48
Printing .....	2,285.05	1,811.81	473.24
Office Expense .....	1,639.20	1,109.76	529.44
Postage .....	600.00	486.44	113.56
Trav. Expense Board and Staff.....	4,816.69	4,205.63	611.06
Office Equipment .....	500.00	386.90	113.10
Board of Equalization—			
Printing Reports .....	700.00	355.00	345.00
New Abstract Book .....	150.00	150.00	
Stenographer .....	400.00	113.00	287.00
Field Investigation .....	5,000.00	4,603.99	396.01
Board of Health—			
General Expense .....	3,703.26	3,434.67	268.59
Salary of Bacteriologist.....	4,800.00	4,000.00	800.00
General Exp. and Maint. of Lab.....	3,259.04	3,195.85	63.19
Salary of Secretary and Register.....	4,800.00	4,000.00	800.00
Salary of Deputy Register.....	2,000.00	1,666.61	333.39
Salary of State Chemist.....	4,000.00	3,333.22	666.78
State Chemist, Maint. & Unskld. Assts	2,072.50	1,835.72	236.78
Board of Horticulture—			
Salary of Horticultural Inspector.....	4,800.00	3,793.11	1,006.89
Traveling and Exp. of Inspectors.....	600.00	600.00	
Salary and Exp. Deputy Inspectors..	26,000.00	12,036.88	13,963.12
Salary and Exp. Deputy Bee Insp.	3,000.00	1,993.00	1,007.00
Gen. Office Exp., Clerical & Bd. Exp.	3,600.00	2,280.57	1,319.43
Capitol Building—			
Payroll .....	26,500.00	21,937.50	4,562.50
Coal .....	10,000.00	5,745.63	4,254.37
Power and Light .....	3,750.00	3,144.86	605.14
Supplies .....	3,000.00	2,569.87	430.13
Imp., Repairs, Scales, etc.....	2,500.00	1,910.52	589.48
Special Tax and Miscellaneous.....	1,300.00	1,040.18	259.82
Laundry .....	200.00	152.35	47.65
Telephone and Telegraph.....	2,750.00	2,373.35	376.65
Insurance on Capitol and contents...	3,000.24	3,000.00	24
King Hill—			
Maintenance .....	26,000.00	25,999.61	.39
Children's Home Finding & Aid Soc.—			
Maintenance .....	18,000.00	14,068.35	3,931.65

## WITH APPROPRIATIONS—Continued.

THE LEGISLATURE AT ITS THIRTEENTH SESSION TO MEET THE  
YEARS 1915 AND 1916.

Fund.	Receipts.	Disb.	Balance.
King Hill Project Fund	9,420.22	9,000.20	420.02

## ABSTRACT OF ACCOUNTS

ABSTRACT OF ACCOUNTS WITH THE APPROPRIATIONS MADE BY  
EXPENDITURES FOR THE

Department.	Appropriation.	Expenditures.	Balance.
Dairy, Food & Sanitary—			
Salary of Inspector.....	4,000.00	3,366.73	633.27
Salary of Office Deputies.....	2,400.00	2,000.00	400.00
Salary and Expense of 2 field Depts.	8,800.00	7,182.79	1,617.21
Traveling Expense of Inspector.....	1,200.00	745.22	454.78
Gen. Exp., including Clerical Assts.	3,600.00	2,584.60	1,015.40
Deaf, Dumb and Blind School—			
Maintenance .....	62,200.00	42,815.07	19,384.93
Railroad Fare of Pupils.....	2,500.00	1,367.06	1,132.94
Building & Improvement.....	9,000.00	9,000.00	
Deficiency—			
Capitol Building .....	15,510.82	15,510.82	
Dairy Food & Sanitary.....	142.64	69.64	73.00
District Courts—			
Salary of Judges .....	96,000.00	72,000.00	24,000.00
Salary of Regular Reporters.....	60,000.00	45,000.00	15,000.00
Trav. Exp. Judges, Sec. 3836 R. C....	7,000.00	4,934.86	2,065.14
Trav. Exp. Judges Outside District	2,500.00	1,078.10	1,421.90
Traveling Expense Reporters.....	6,500.00	4,787.03	1,712.97
State Engineer—			
Salary of State Engineer.....	7,200.00	6,000.00	1,200.00
Salary of Deputy State Engineer.....	4,800.00	3,641.55	1,158.45
Hydrographers .....	6,000.00	5,749.39	250.61
Clerks and Stenographers.....	6,000.00	5,017.53	982.44
Carey Act Engineers.....	7,000.00	4,887.26	2,112.74
Supplies, Printing, etc.....	3,509.00	2,593.54	915.46
Fees, Traveling Expense .....	4,000.00	3,778.78	221.22
Farm Markets—			
H. B. 55, 1915 S. L.....	10,000.00	7,438.67	2,561.33
Governor's Office—			
Salary of Governor.....	10,000.00	8,750.00	1,250.00
Salary of Secretary.....	4,320.00	3,600.00	720.00
Clerk Hire and Office Equipment.....	5,000.00	4,500.52	499.48
Contingent .....	1,000.00	554.08	445.92
State Historical Society—			
Salaries .....	3,600.00	3,000.00	600.00
Traveling, Purchasing & Express....	723.00	399.58	323.42
Idaho State Insane Asylum—			
Maintenance .....	99,299.11	71,181.61	28,047.50
Per Diem and Exp. of Board.....	1,000.00	693.40	306.60
Idaho State Sanitarium—			
Maintenance .....	4,000.00	3,737.59	262.41
Industrial Training School—			
Maintenance .....	120,143.50	99,398.43	20,745.07

## WITH APPROPRIATIONS—Continued.

THE LEGISLATURE AT ITS THIRTEENTH SESSION TO MEET THE  
YEARS 1915 AND 1916.

Fund.	Receipts.	Disb.	Balance.
Charitable Institutions Fund	4,451.88	1,857.61	2,594.27
Insane Asylum	26,203.86	14,803.52	11,400.34

## ABSTRACT OF ACCOUNTS

ABSTRACT OF ACCOUNTS WITH THE APPROPRIATIONS MADE BY  
EXPENDITURES FOR THE

Department.	Appropriation.	Expenditures.	Balance.
Insurance Commissioner—			
Salary of Commissioner .....	4,800.00	4,000.00	800.00
Salary of Clerks and Stenos.....	2,160.00	2,002.00	158.00
Extra Clerk Hire .....	500.00	483.00	17.00
Office Supplies, Stamps & Postage	3,000.00	1,885.60	1,114.40
Traveling Expense of Commissioner	800.00	379.70	420.30
Land Department—			
General Maintenance .....	6,205.00	5,911.35	293.65
Salary, Clerks, Officers and Agents	41,960.00	36,115.42	5,844.58
Publication of Legal Notices and U.			
S. Land Office Fees.....	3,560.00	3,160.40	399.60
Traveling Exp. Land Comm. & Agts.	7,000.00	5,907.47	1,092.53
Timber Fire Protection.....	36,003.00	36,001.92	1.08
House Bill 128 .....	6,000.00	4,131.14	1,868.86
Mtge. Foreclosure & Exp., Taxes....	5,055.00	5,053.98	1.02
Lava Hot Springs—			
Water and Irrigation .....	1,000.00	974.11	25.89
Wash House, Bridge & Repairs.....	1,000.00	961.15	38.85
Legislature .....	64,502.20	64,029.11	473.09
Lewiston Normal—			
Salary, Maintenance and Supplies....	115,938.00	109,539.86	6,398.14
Finishing & Extending Heating Plnt	1,500.00	1,495.00	5.00
Fire Hose Car .....	495.00	399.60	95.40
Repairing Main Admi'stration Bldg....	2,500.00	2,500.00	
Mine Inspector—			
Salary of Mine Inspector.....	4,800.00	3,600.00	1,200.00
Stenographer and Clerk Hire.....	1,800.00	1,500.00	300.00
Traveling Expense .....	1,260.00	1,223.11	36.89
Office Expense .....	2,000.00	1,711.09	288.91
Northern Idaho Sanitarium—			
Maintenance .....	74,650.00	69,004.68	5,645.32
Insurance Premium .....	600.00	464.00	136.00
Expense Board of Directors .....	350.00	319.24	30.76
Construction of Refrigerators.....	1,200.00		1,200.00
Const. of Reservoir & Pumping Plant	1,300.00	1,202.86	97.14
Construction of Cottage for Inmates	1,500.00	306.07	1,193.93
Official Bonds—			
Premium on Bonds of State Officials	4,500.00	3,537.19	962.81
Penitentiary, Idaho State—			
Maintenance .....	95,000.00	87,629.06	7,370.94
Predatory Animal—			
Maintenance .....	50,000.00	49,980.87	19.13
Public Utilities Commission—			
Salary of Commissioners.....	21,600.00	18,422.58	3,177.42
Salary of Employees.....	17,000.00	13,935.25	3,064.75

## WITH APPROPRIATIONS—Continued.

THE LEGISLATURE AT ITS THIRTEENTH SESSION TO MEET THE  
YEARS 1915 AND 1916.

Fund.	Receipts.	Disb.	Balance.
-------	-----------	-------	----------

## ABSTRACT OF ACCOUNTS

Department.	Appropriation.	Expenditures.	Balance.
Travel & Exp. of Comms. & Emp.....	2,000.00	1,998.02	1.98
Supplies, Postage and Printing.....	5,150.00	3,818.78	1,331.22
Contingent Expense .....	2,800.00	2,088.98	711.02
Salary of Rate Clerk .....	3,600.00	2,898.39	701.61
Gem Irrigation District—			
House Bill No. 192.....	46,432.07	44,576.10	1,855.97
Relief Bills—			
Miscellaneous .....	4,557.33	4,557.33	
H. B. No. 353 (John Durner).....	4,000.00	4,000.00	
Secretary of State—			
Salary of Secretary.....	6,000.00	4,500.00	1,500.00
Traveling Expense of Secretary.....	250.00	157.68	92.32
Clerk Hire .....	13,140.00	10,847.00	2,293.00
Office Expense .....	2,700.00	2,305.71	394.29
Printing Corporation Laws.....	550.00	406.66	143.34
Printing Constitution .....	300.00	300.00	
Printing Road Laws.....	450.00	425.00	25.00
Printing Election Laws.....	400.00	400.00	
Printing Session Laws.....	2,000.00	1,964.95	35.05
Printing House and Senate Journals	1,750.00	1,747.00	3.00
Compiling Pamphlets and Pub.....	400.00	300.00	100.00
Expense of Express and Boxing.....	100.00	52.43	47.57
Record Books for Probate Judges.....	500.00	176.60	323.40
Expense State Board of Canvassers	400.00	241.55	158.45
Advertising Delinquent Corporations			
and Publishing Amendments .....	3,500.00	155.00	3,345.00
Serving Requisitions—			
Return to State of Fugitives from			
Justice .....	3,000.00	1,905.94	1,094.06
Soldiers' Home—			
Maintenance .....	45,218.40	34,113.35	11,105.05
Improvement .....	5,000.00	4,837.60	162.40
Salary of Commandant .....	2,400.00	2,000.00	400.00
Salary of Matron.....	1,020.00	800.00	220.00
Supreme Court—			
Salary of Justices and Clerks.....	39,000.00	29,741.00	9,259.00
Salary of Clerk .....	5,000.00	3,750.00	1,250.00
Salary of Deputy at Lewiston.....	1,800.00	1,500.00	300.00
Salary of Deputy at Boise.....	2,400.00	2,000.00	400.00
Publishing Supreme Court Records..	3,600.00	2,600.00	1,000.00
General Expense .....	9,720.00	5,133.23	4,586.77
Salary of Librarian.....	1,800.00	1,500.00	300.00
Salary of Assistant Librarian.....	1,200.00	1,000.00	200.00
Maintenance, Lewiston Library .....	1,400.00	692.78	707.22
Ins. on Library at Boise & Lewiston	1,300.00	508.04	791.96
Technical Institute—			
Maintenance and Salary.....	69,281.30	69,281.15	.15
Upkeep, Repairs and Betterment.....	7,500.00	6,813.63	686.37

## WITH APPROPRIATIONS—Continued.

Fund	Receipts.	Disb.	Balance.
------	-----------	-------	----------

Pages 49-52 are missing from the original

## ABSTRACT OF ACCOUNTS

Department.	Appropriation.	Expenditures.	Balance.
Traveling Library—			
Salaries .....	3,840.00	3,200.00	640.00
Office Expense .....	4,160.00	3,439.97	720.03
Treasurer—			
Salary of Treasurer .....	8,000.00	6,000.00	2,000.00
Salary of Deputy, Bkpr. and Stenos.	8,720.00	7,206.95	1,513.05
Office Expense .....	1,955.00	1,443.35	511.65
Extra labor on Transferring Mortgages and other Securities.....	1,000.00	1,000.00	
Chapter 163, Vault .....	4,000.00	3,494.58	505.42
University of Idaho—			
Maintenance .....	111,804.41	105,408.30	6,396.11
Library .....	7,500.00	5,077.51	2,422.49
Upkeep, Repairs and Betterment.....	24,500.00	23,986.19	513.81
Chapter 186, 1913 S. L. Pure Seed.....	10,000.00	7,732.12	2,267.88
Agricultural Extension .....	20,005.00	16,348.92	3,656.08
Aberdeen Farm .....	5,000.00	4,436.28	563.72
Gooding Farm .....	4,000.00	3,429.75	570.25
*Caldwell Farm .....	2,000.00	2,034.67	
Sandpoint Farm .....	4,800.00	4,418.16	381.84
State Veterinarian—			
Salary of State Veterinarian.....	3,600.00	3,000.00	600.00
Salary of Asst. State Vet. and Live Stock Inspectors and Stenogrs.....	30,000.00	26,253.71	3,746.29
Trav. Exp. Asst. Vets. & L. S. Insps.	12,500.00	10,903.73	1,596.27
Miscellaneous Office Expense.....	4,952.00	4,427.66	524.34
Immigration Commissioner—			
Salary .....	4,800.00	2,400.00	2,400.00
Miscellaneous—			
Senate Bill 2—Gleason's Office.....	2,500.00	2,396.00	104.00
House Bill No. 298, Gleason's Claims	500.00	450.00	50.00
Irrigation & Drainage Code Commission			
Appropriation .....	4,501.85	3,640.69	861.16
Miscellaneous—			
Rewards for Apprehension Criminals	2,500.00	496.35	2,003.65
Attorney's Fees for Prosecuting Escaped Convicts .....	25.00	25.00	
Tax Commission .....	547.44	546.44	1.00
Commission to Investigate Wages of Women and Minors .....	1,000.00	469.63	530.37
Chapter 127 H. B. 142 Refund.....		167.21	167.21
Total .....	\$2,153,476.70	\$1,833,464.62	\$320,012.08

\*Overdraft, Caldwell Farm Appropriation, \$34.67.

## PROPORTION, OR 25% OF THE RECEIPTS FROM THE THE YEARS 1906 TO 1915, INCLUSIVE.

1911.	1912.	1913.	1914.	1915.	
\$ 2,957.44	\$ 1,642.88	\$ 1,868.69	\$ 1,941.29	\$ 2,181.93	\$ 7,634.79
918.71	3,013.48	3,690.89	3,287.31	3,633.43	30,704.73
	943.40	1,323.41	1,302.69	1,048.96	10,128.46
				487.04	487.04
2,643.92					13,769.60
4,238.65	3,911.01	4,251.29	3,782.84	3,844.85	35,725.99
3,011.55	369.53	6,336.48	3,794.28	1,388.41	35,275.59
6,028.17	10,593.97	15,279.78	12,809.19	20,640.06	78,962.29
	2,464.46	3,321.55	3,005.30	2,960.64	11,751.95
1,624.41	1,936.88	1,975.60	2,011.67	2,497.56	15,317.85
	711.50	981.13	625.46	1,311.92	3,630.01
3,130.54	2,827.83	3,536.48	3,329.64	3,845.72	32,258.93
1,671.08	1,600.17	2,265.72	1,866.55	1,712.41	18,109.81
		549.38	494.81	931.36	1,975.52
4,739.50	4,169.29	3,789.43	2,834.68	3,698.41	39,166.82
2,354.99	3,698.16	4,556.79	4,466.34	4,126.12	44,690.06
		51.95	50.79	58.27	161.01
3,221.07	3,243.55	4,264.65	1,901.99	3,233.41	21,293.77
667.74	601.20	1,026.46	609.13	362.75	5,166.08
3,181.33	2,871.65	2,979.09	2,051.80	3,107.87	26,986.67
		581.29	557.81	542.55	1,681.65
324.15					3,467.45
1,404.77	1,522.49	633.30	578.29	738.04	10,667.00
		219.09	215.33	285.70	720.12
6,072.70	9,174.07	13,692.66	6,694.77	11,804.89	65,635.78
403.31	480.89	481.67	490.80	619.46	3,822.60
4,000.30	3,747.38	507.15	525.05	589.39	18,472.55
\$52,594.33	\$59,523.79	\$78,163.90	\$59,227.81	\$75,651.15	\$537,644.12

# STATEMENT SHOWING RECEIPTS AND DISBURSEMENTS

BY THE STATE OF IDAHO FROM AND TO THE VARIOUS COUNTIES  
FROM OCTOBER 1, 1914, TO OCTOBER 1, 1916

## ADA

Common School Fund .....	\$ 54,435.97	
Penitentiary Appropriation .....	106,687.79	
Penitentiary Fund .....	8,030.81	
Penitentiary Improvement Fund, 1911.....	15.35	
Children's H. F. & A. Society, Appropriation.....	14,681.10	
Capitol Building Appropriation.....	41,874.93	
Public Buildings Endowment Fund, Capitol Building....	653.49	
Soldiers' Home Appropriation .....	42,170.95	
Soldiers' Home Fund .....	16,272.29	
Soldiers' Home Endowment Fund .....	25,249.02	
By Tax Levy .....		\$201,868.11
	\$310,171.70	\$201,868.11

## ADAMS

Common School Fund .....	\$ 5,804.25	
National Forest Reserve Fund.....	4,123.22	
By Tax Levy .....		\$ 20,406.04
	\$ 9,927.47	\$ 20,406.04

## BANNOCK

Common School Fund .....	\$ 38,372.32	
National Forest Reserve Fund.....	6,920.74	
Lava Hot Springs Appropriation .....	1,935.26	
Lava Hot Springs Improvement Fund, 1913.....	4,112.71	
Idaho Technical Institute Appropriation.....	85,440.41	
Academy Fund .....	12,380.52	
By Tax Levy .....		\$ 92,716.99
	\$149,161.96	\$ 92,716.99

## BEAR LAKE

Common School Fund.....	\$ 18,069.96	
National Forest Reserve Fund.....	2,351.65	
By Tax Levy .....		\$ 35,658.27
	\$20,421.61	\$ 35,658.27

## BENEWAH

Common School Fund .....	\$ 9,053.23	
National Forest Reserve Fund .....	487.04	
By Tax Levy .....		\$ 10,834.16
	\$ 940.27	\$ 10,834.16

## BINGHAM

Common School Fund .....	\$ 31,073.48	
Idaho Insane Asylum Appropriation.....	75,618.36	
Insane Asylum Fund .....	17,243.19	
By Tax Levy .....		\$ 87,976.57
	\$123,935.03	\$ 87,976.57

# STATEMENT SHOWING RECEIPTS AND DISBURSEMENTS—Continued

## BLAINE

Common School Fund .....	\$ 15,846.26	
National Forest Reserve Fund .....	7,627.69	
By Tax Levy .....		\$ 45,300.57
	\$ 23,473.95	\$ 45,300.57

## BOISE

Common School Fund .....	\$ 9,215.18	
National Forest Reserve Fund .....	5,182.69	
By Tax Levy .....		\$ 25,087.21
	\$ 14,397.87	\$ 25,087.21

## BONNER

Common School Fund .....	\$ 21,552.73	
National Forest Reserve Fund .....	33,449.25	
By Tax Levy .....		\$ 90,311.82
	\$ 55,001.98	\$ 90,311.82

## BONNEVILLE

Common School Fund .....	\$ 29,537.81	
National Forest Reserve Fund .....	5,965.94	
Bon. Co. S. F. of the S. N. R. W. B. Fd., 1911.....	7,629.35	
By Tax Levy .....		\$ 48,719.32
	\$ 43,133.10	\$ 48,719.32

## BOUNDARY

Common School Fund .....	\$ 3,216.94	
By Tax Levy .....		\$ 11,237.31
	\$ 3,216.94	\$ 11,237.31

## CANYON

Common School Fund .....	\$ 50,720.81	
Idaho State Sanitarium .....	4,617.00	
By Tax Levy .....		\$142,773.83
	\$ 55,337.81	\$142,773.83

## CASSIA

Common School Fund .....	\$ 24,593.72	
National Forest Reserve Fund.....	4,905.23	
Albion State Normal School .....	70,385.73	
Normal School Fund, Albion Normal.....	23,725.81	
By Tax Levy .....		\$ 28,653.43
	\$123,214.49	\$ 28,653.43

## CLEARWATER

Common School Fund .....	\$ 7,281.74	
National Forest Reserve Fund.....	1,937.38	
Northern Idaho Sanitarium .....	71,393.00	
North Idaho Insane Asylum Fund .....	24,197.64	
N. I. Ins. Asy. Bldg. and Imp. Fd., 1911.....	434.44	
By Tax Levy .....		\$ 39,566.64
	\$105,244.20	\$ 39,566.64



### STATEMENT SHOWING RECEIPTS AND DISBURSEMENTS—Continued

#### CUSTER

Common School Fund.....	\$ 4,884.18	
National Forest Reserve Fund.....	7,175.36	
By Tax Levy .....		\$ 14,933.93
	\$ 12,059.54	\$ 14,933.93

#### ELMORE

Common School Fund.....	\$ 7,821.15	
National Forest Reserve Fund.....	3,578.96	
By Tax Levy .....		\$ 38,333.09
	\$ 11,400.11	\$ 38,333.09

#### FRANKLIN

Common School Fund .....	\$ 20,802.41	
National Forest Reserve Fund.....	1,426.17	
By Tax Levy .....		\$ 25,033.86
	\$ 22,228.58	\$ 25,033.86

#### FREMONT

Common School Fund .....	\$ 22,981.58	
National Forest Reserve Fund.....	6,533.09	
Idaho Industrial Tr. School, App'n.....	116,350.69	
Industrial School Fund.....	14,051.74	
I. Ind. Training School Fund, 1911.....	12.96	
By Tax Levy .....		\$ 53,906.99
	\$159,930.06	\$ 53,906.99

#### GEM

Common School Fund.....	\$ 4,992.31	
By Tax Levy.....		\$ 7,469.84
	\$ 4,992.31	\$ 7,469.84

#### GOODING

Common School Fund.....	\$ 8,727.50	
St. School for the Deaf and Blind, App'n.....	66,246.30	
Charitable Inst. Fund (D. & B. School).....	1,857.61	
By Tax Levy .....		\$27,076.64
	\$76,831.41	\$ 27,076.64

#### IDAHO

Common School Fund .....	\$ 23,966.75	
National Forest Reserve Fund.....	8,592.46	
By Tax Levy .....		\$ 51,364.98
	\$32,559.21	\$ 51,364.98

#### JEFFERSON

Common School Fund .....	\$ 16,461.11	
National Forest Reserve Fund.....	109.06	
By Tax Levy .....		\$ 26,783.53
	\$ 16,570.17	\$ 26,783.53

### STATEMENT SHOWING RECEIPTS AND DISBURSEMENTS—Continued

#### KOOTENAI

Common School Fund .....	\$ 35,965.65	
National Forest Reserve Fund.....	5,135.40	
Kootenai Wagon Road Fund, 1911.....	7,398.60	
By Tax Levy .....		\$ 98,485.95
	\$ 48,499.65	\$ 98,485.95

#### LATAH

Common School Fund.....	\$ 39,041.71	
National Forest Reserve Fund.....	971.88	
University Appropriation .....	190,243.69	
University Fund .....	45,715.51	
School of Science Fund .....	22,325.84	
Agricultural College Fund.....	57,672.65	
University of Idaho Rebuilding and Equip. Fd., 1907.....	108.28	
By Tax Levy .....		\$ 90,667.98
	\$356,079.56	\$ 90,667.98

#### LEMHI

Common School Fund .....	\$ 7,965.02	
National Forest Reserve Fund.....	5,159.67	
By Tax Levy .....		\$ 22,327.98
	\$ 13,124.69	\$ 22,327.98

#### LEWIS

Common School Fund .....	\$ 12,569.31	
By Tax Levy .....		\$ 33,467.44
	\$ 12,569.31	\$ 33,467.44

#### LINCOLN

Common School Fund .....	\$ 8,375.48	
By Tax Levy .....		\$ 37,992.77
	\$ 8,375.48	\$ 37,992.77

#### MADISON

Common School Fund .....	\$ 21,546.82	
National Forest Reserve Fund .....	1,100.36	
By Tax Levy .....		\$ 26,258.24
	\$ 22,647.18	\$ 26,258.24

#### MINIDOKA

Common School Fund .....	\$ 12,019.57	
By Tax Levy .....		\$ 18,513.56
	\$ 12,019.57	\$ 18,513.56

#### NEZ PERCE

Common School Fund .....	\$ 30,227.41	
Lewiston State Normal School, Appr'n.....	117,982.48	
Normal School Fund .....	16,285.75	
Lewiston State Normal School Library Fund.....	345.32	
Lewiston State Normal School Imp. Fund.....	112.00	
By Tax Levy .....		\$ 74,884.44
	\$164,952.96	\$ 74,884.44

# STATEMENT SHOWING RECEIPTS AND DISBURSEMENTS—Continued

## ONEIDA

Common School Fund .....	\$ 16,345.97	
National Forest Reserve Fund .....	1,316.33	
By Tax Levy .....		\$ 19,524.72
	<u>\$ 17,662.30</u>	<u>\$ 19,524.72</u>

## OWYHEE

Common School Fund .....	\$ 5,862.63	
By Tax Levy .....		\$ 25,710.99
	<u>\$ 5,862.63</u>	<u>\$ 25,710.99</u>

## POWER

Common School Fund .....	\$ 11,152.73	
National Forest Reserve Fund .....	501.03	
By Tax Levy .....		\$ 27,993.77
	<u>\$ 11,653.76</u>	<u>\$ 27,993.77</u>

## SHOSHONE

Common School Fund .....	\$ 18,806.14	
National Forest Reserve Fund .....	18,499.66	
By Tax Levy .....		\$ 77,580.58
	<u>\$ 37,305.80</u>	<u>\$ 77,580.58</u>

## TETON

Common School Fund .....	\$ 4,055.89	
By Tax Levy .....		\$ 3,538.09
	<u>\$ 4,055.89</u>	<u>\$ 3,538.09</u>

## TWIN FALLS

Common School Fund .....	\$ 34,558.93	
National Forest Reserve Fund .....	1,110.26	
By Tax Levy .....		\$ 83,752.57
	<u>\$ 35,669.19</u>	<u>\$ 83,752.57</u>

## WASHINGTON

Common School Fund .....	\$ 17,280.40	
National Forest Reserve Fund .....	1,114.44	
By Tax Levy .....		\$ 45,608.75
	<u>\$ 18,394.84</u>	<u>\$ 45,608.75</u>

Complying with the statutes governing the office of State Auditor of Idaho, I submit herewith a brief tabulated account of the transactions had in this office for the biennium beginning October 1, 1914, and ending September 30, 1916.

In addition to the above, I desire to submit for the careful consideration of the Legislature, which meets in January next, the following recommendations.

Two years ago I called the attention of the Thirteenth Session to the Charitable Institutions Land Grant of the State, and as nothing was done during that session I respectfully ask the members of the Fourteenth Session to correct the apportionment of this Grant so that this office may be relieved of a rather annoying situation. The total acreage in the Grant to these institutions is 150,000. and the apportionment of this Grant made by the Eighth Session, as will be seen in the 1905 Session Laws, is as follows:

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

making a total of 190,000 acres.

It will be clear to anyone that it would be impossible to apportion revenues from the sale or leasing of these lands to these different institutions without curtailing the apportionment to one or more of them.

I would also suggest that the Fourteenth Session take up the matter of a change in the fiscal year. If the end of the fiscal year could be set thirty, sixty or ninety days after the close of the session and the appropriations made at the next session cover from January 1, 1917, to the date set for the end of the fiscal year, the State employees in subsequent sessions would be relieved from embarrassment and financial loss caused by the present system.

## STATE EXAMINER

Four years' experience as State Examiner leads me to make the following recommendation with reference to that office:

There now being 37 counties in the State and because a thorough audit of the accounts of all the county officers cannot be made ordinarily in less than 10 days, it will thus be seen that one man cannot possibly accomplish what is required of him, and believing that the audit of the accounts of county officials should be left to the county commissioners, and that no political party should audit itself, I therefore recommend the abolishment of the office of State Examiner and suggest that the Fourteenth Session make an appropriation sufficient to hire a competent outside accountant to thoroughly audit all State institutions and that such an accounting be had at the close of each year.

Much has been said concerning a uniform system of accounting, but little has been accomplished because there is no one in particular with authority to establish such a system, and I respectfully recommend that the Fourteenth Session centralize such authority and when such a system is once established the administration of it be left to the State Auditor's office.

I am deeply indebted to my loyal office force for their untiring efforts and courteous attention to the public.

F. L. HUSTON,

State Auditor and Ex-Officio State Examiner.