

TENTH BIENNIAL REPORT

FOR THE

# STATE AUDITOR

OF THE

STATE OF IDAHO



OCTOBER 1, 1908

SEPTEMBER 30, 1910

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S. D. TAYLOR

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
S. W. MOODY .....	1885-1887
J. H. WICKERSHAM .....	1887-1891

*State Auditors.*

SILAS W. MOODY .....	1891-1892
FRANK C. RAMSEY .....	1893-1894
FRANK C. RAMSEY .....	1895-1896
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

*State Auditor's Office Force During the Years 1909-10.*

S. D. TAYLOR .....	State Auditor
GEORGE W. LEWIS .....	Chief Deputy
ANNA LEYERZAPP .....	Stenographer and Claim Clerk
S. G. MCKINLEY .....	Deputy and Brand Clerk
R. W. WARK .....	Deputy and Claim Clerk

REPORT OF STATE AUDITOR.

STATE OF IDAHO, AUDITOR'S DEPARTMENT,

BOISE, IDAHO, DECEMBER 1, 1910.

TO THE HON. JAMES H. BRADY, GOVERNOR OF THE STATE  
OF IDAHO:

SIR—In compliance with law, I have the honor to submit herewith the Tenth Biennial Report of the Auditor's Department of the State of Idaho, covering the period from October 1, 1908, to October 1, 1910.

In compiling this report, I have kept constantly in mind the requirements of the Executive and Legislative Departments for a clear and comprehensive view of the financial conditions of the State.

In addition to the tabulated statements contained in this report, I submit the following summaries relating to finances of the State:

FINANCIAL STATEMENT—1910.

Balance in State Treasury Oct. 1, 1908		\$ 645,183 41
Amount apportioned thereto.....		5,279,321 80
Warrants drawn from October 1, 1908, to October 1, 1910.....	\$4,469,697 74	
Warrants of previous administration paid in excess of warrants drawn....	160,128 31	
Bonds redeemed from October 1, 1908, to October 1, 1910 .....	235,000 00	
Bond coupons redeemed from October 1, 1908, to October 1, 1910.....	126,785 45	
Interest on general fund State war- rants paid from October 1, 1908, to October 1, 1910 .....	16,784 96	
Balance in State Treasury Oct. 1, 1910	916,108 75	
Total .....	\$5,924,505 21	\$5,924,505 21

**BALANCE IN THE TREASURY.**

The cash balance in the State Treasury shows a gratifying increase over the corresponding period of two years ago. On October 1, 1908, the cash balance in the treasury was \$645,183.41. On October 1, 1910, the balance was \$916,108.75, an increase of \$270,925.34. The significance of the "cash balance" in the treasury depends, however, upon the relative amount thereof that belongs to the endowment funds. Of the balance on hand on October 1, 1908, there was \$76,262.51 belonging to the various endowment funds, leaving a balance of \$568,920.90 applicable to liquidating expenses of the State. On October 1, 1910, the endowment moneys in the cash balance in the treasury amounted to \$146,069.01, leaving \$770,039.74 to apply on expenses of the State.

The following table will show the amount in the treasury available for running expense:

**CASH BALANCE, 1908.**

Total cash balance in the treasury October 1, 1908.....	\$645,083 41
Less endowment funds included.....	76,262 51

Balance available for State expense Oct. 1, 1908.....	\$568,920 90
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**CASH BALANCE, 1910.**

Total cash balance in treasury October 1, 1910.....	\$916,108 75
Less endowment funds included.....	146,069 01

Balance available for State expenses Oct. 1, 1910.....	\$770,039 74
Balance available for State expenses Oct. 1, 1908.....	568,920 90

Increase October 1, 1910, over October 1, 1908.....	\$201,118 84
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The above statement shows that there was \$201,118.84 more in the treasury on October 1, 1910, than on October 1, 1908, available for the liquidation of obligations of the State.

For a detailed Statement of the Balances in the Treasury see Statement, "Recapitulation of Funds."

**RECEIPTS AND DISBURSEMENTS.**

The total cash apportioned into the State Treasury through the Auditor's Department, from October 1, 1908,

to October 1, 1910, amounted to \$5,279,321.80. During the same period, the Auditor's Department issued warrants against the State Treasury to the amount of \$4,469,697.74, and, in addition thereto, there was paid out by the State Treasurer the sum of \$538,698.72 for the redemption of State bonds, for the redemption of interest coupons, for the redemption of State Warrants in excess of the amount issued during the period given, and for interest on State warrants. The total disbursements, therefore, amounted to \$5,008,396.46.

To arrive at a clear understanding of these figures, it is first necessary to eliminate the Endowment, or permanent, funds, from the receipts and disbursements. Of the \$5,279,321.80 received, the amount of \$1,567,084.89 consisted of endowment funds. Of the \$5,008,396.46 disbursed, the amount of \$1,513,602.14 consisted of endowment funds. Therefore, the actual amount received and disbursed, from the standpoint of revenue and expense, will be noted from the following table:

**RECEIPTS.**

Gross receipts October 1, 1908, to October 1, 1910.....	\$5,279,321 80
Less endowment funds included.....	1,567,084 89

Balance available for State's liabilities.....	\$3,712,236 91
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**DISBURSEMENTS.**

Gross disbursements October 1, 1908, to October 1, 1910.....	\$5,008,396 46
Less endowment funds included.....	1,513,602 14

Balance disbursed for State's liabilities.....	\$3,494,794 32
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**AVAILABLE RECEIPTS AND THE DISBURSEMENTS.**

Receipts.....	\$3,712,236 91
Disbursements.....	3,494,794 32

Excess of receipts over disbursements.....	\$ 217,442 59
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In another part of this report will be found a tabulated and classified statement of both Receipts and Disburse-

ments. In the table of Receipts will be found an itemized statement of all money received by the State, showing the 127 different sources from which the Receipts of the Treasury were derived during the biennial period just closed. The table of Disbursements is classified, not only as to departments of State, but also shows the cost of Maintenance, Public Improvements and Miscellaneous Expenditures.

Following is a table showing the Gross Receipts and Disbursements for the periods designated:

#### RECEIPTS AND DISBURSEMENTS.

Statement showing receipts and disbursements for the biennial periods, as shown by the account with the State Treasurer, from January 1, 1893, to September 30, 1910, inclusive.

Years.	Receipts.	Disbursements.
January 1, 1893, balance .....	\$ 94,823 76	
Jan. 1, 1893, to Jan. 1, 1895 .....	882,220 76	\$ 852,838 32
Jan. 1, 1895, to Jan. 1, 1897 .....	762,341 59	837,957 61
Jan. 1, 1897, to Jan. 1, 1899 .....	774,031 35	770,651 71
Jan. 1, 1899, to Jan. 1, 1901 .....	970,841 64	891,990 26
Jan. 1, 1901, to Jan. 1, 1903 .....	1,891,732 95	1,304,797 31
Jan. 1, 1903, to Jan. 1, 1905 .....	2,053,553 21	2,592,213 07
Jan. 1, 1905, to Sept. 30, 1906 .....	2,825,142 14	2,538,057 22
Oct. 1, 1906, to Sept. 30, 1908 .....	4,652,112 76	4,473,109 75
Oct. 1, 1908, to Sept. 30, 1910 .....	5,279,321 80	5,008,396 46
Oct. 1, 1910, balance .....		916,108 75
	<u>\$20,186,121 96</u>	<u>\$20,186,121 96</u>

Receipts in the above table represent money collected from the sale of Public Lands, repayments of investments made by the State Board of Land Commissioners, from Endowment Funds in School Bonds, Farm Loans, purchase of General Fund State Warrants and State Bonds, Fees from all sources and Tax Levies, etc.

Disbursements made in the table comprises loans made by the State Board of Land Commissioners on District School Bonds, Farm Loans and the purchase of General Fund State Warrants. Also Transfers, Permanent Im-

provements and Expense of Management of the State Government.

#### STATE INDEBTEDNESS.

It is most gratifying to be able to announce that the indebtedness of the State shows a substantial decrease over the previous biennial period.

The net State indebtedness on October 1, 1908, was \$1,028,887.81, on October 1, 1910, the net State debt was \$881,927.31, a reduction of \$206,960.50.

The reduction of the State debt in the amount of \$206,927.31 is the more remarkable in view of the fact that during the biennial period for which the reduction occurs, the State issued \$430,250.00 in bonds for Public Improvements, and at the same time slightly reduced the rate of State Tax Levy for General and Special Purposes.

In the table which follows the term "Floating Indebtedness" signifies the outstanding, or unredeemed, State warrants. The Endowment Funds are permanent funds, the principal of which can never be appropriated.

In as much as no public report, heretofore published, has ever attempted to give a statement of the indebtedness of the State, it is impossible, without extended research, to give the indebtedness at the close of other biennial periods. The following statements of the indebtedness of the State for the close of the biennial periods, ending October 1, 1908, and October 1, 1910, are herewith submitted:

## REPORT OF STATE AUDITOR.

## STATE INDEBTEDNESS, 1908.

## Resources, October 1, 1908.

	Dr.	Cr.
Cash on hand in treasury Oct. 1, 1908		\$ 645,183 41
Credit balance in the various endowment funds .....	\$ 76,262 50	
Credit balance in the sinking funds for the redemption of bonds and coupons on bonds .....	201,697 31	
Balance in current expense fund.....	367,223 60	
	<u>\$ 645,183 41</u>	<u>\$ 645,183 41</u>

## Liabilities October 1, 1908.

	Dr.	Cr.
Amount in treasury for current use—		
Bond redempt. fund. \$201,697 31		
Current exp. fund... 367,223 60		\$ 568,920 91
Bonded indebtedness, October 1, 1908.	\$1,364,000 00	
Floating indebtedness, October 1, 1908	233,808 72	
Total State indebtedness, Oct. 1, 1908		1,028 887 81
	<u>\$1,597,808 72</u>	<u>\$1,597,808 72</u>

## STATE INDEBTEDNESS, 1910.

## Resources, October 1, 1910.

	Dr.	Cr.
Cash on hand in treasury, Oct. 1, 1910		\$ 906,108 75
Credit balance in the various endowment funds .....	\$ 178,778 71	
Credit balance in the sinking funds for the redemption of bonds and coupons on bonds .....	310,948 80	
Balance in current expense fund.....	426,381 24	
	<u>\$ 916,108 75</u>	<u>\$ 916,108 75</u>

## Liabilities October 1, 1910.

	Dr.	Cr.
Amount in treasury for current use—		
Bond redempt. fund. \$310,948 80		
Current exp. fund.. 426,381 24		\$ 737,330 04
Bonded indebtedness, Oct. 1, 1910....	\$1,555,500 00	
Floating indebtedness, Oct. 1, 1910....	36,466 05	
Total State indebtedness, Oct. 1, 1910..		854,636 01
	<u>\$1,591,966 05</u>	<u>\$1,591,966 05</u>

The future financial prospects of the State Government depend entirely upon the policy to be pursued by the Chief

Executive and the Legislature. If the Legislature, the Governor concurring, enters upon a more extensive system of public improvements, the State debt will of necessity increase accordingly, and State taxes must increase. The increase will come in the General Interest and Sinking Fund, which fund must be provided to pay the interest coupons and to take up the bonds as they become due. The Courts have held that money for public improvements must be provided by bond issue and not by direct legislative appropriation.

If no more bonds were issued for a period of seven years, the State of Idaho could liquidate her entire bonded indebtedness in that time and keep her maintenance obligations on a cash basis, without increasing the rate of tax levies. The rate of the present special tax levy for the General Interest and Sinking Fund is 20 cents on the \$100 of assessed valuation. As the assessed valuation of the State is approximately \$130,000,000 this tax would produce \$260,000 annually, not taking into account the increase in assessed valuation for the next seven years. The interest coupons on the outstanding bonds on October 1, 1910, would amount to \$62,000 annually, so that there would accumulate approximately \$200,000 each year to apply on the bonded indebtedness of the State which was \$1,296,500.00 on December 1, 1910, the date of this report, there having been paid off bonds to the amount of \$259,000 since October 1. Taking into account the increased assessed valuation in the next seven years, it will thus be seen that the entire bonded debt could be paid off in that time.

In view of the fact that fully half of these bonds are not redeemable for sixteen and eighteen years, except at the option of the State, the rate of tax levy for the special tax

for the General Interest and Sinking Fund could now be cut in two, making the rate not more than 10 cents on the \$100 of valuation.

However, it is not improbable that propositions involving bond issues to the extent of \$1,000,000, or more, will be presented to and urged upon the incoming Governor and Legislature. Money will be asked to complete the new capitol; bills will be introduced to create new institutions and they will provide for new buildings; institutions already established will ask for more buildings; and there will be requests for bond issues for roads and bridges. Most of these propositions will have great merit, and if it were only a question of merit, it would be an easy problem. But over and above the question of merit are the elements of ways and means, increased debt, taxation.

To repeat, the future financial prospects of the State Government of Idaho depend upon the necessities for increased bond issues for public improvements, the necessities to be determined by the Legislature with the approval of the Chief Executive.

#### WHAT IT COSTS TO CONDUCT THE STATE GOVERNMENT.

It costs \$1,814,506.32 to pay the maintenance account of the government of the State of Idaho, from the period extending from Oct. 1, 1908, to Oct. 1, 1910. The figures for the cost of maintenance for other bi-ennial periods are not available, for the reason that they have never been given in any State report to be found. To ascertain the amount from the records would require a very great amount of research, and clerical labor. This statement also applies to

the cost of Public Improvements, and to the total expenses on behalf of the State.

Under the head of "Receipts and Disbursements" it was shown that the total disbursements from the treasury, exclusive of the handling of Endowment Funds, was \$3,494,794.32, and of this amount there was used \$160,128.31 for the redemption of warrants outstanding from the previous administration, and over and above the amount issued for the past bi-ennial period. This would leave \$3,334,666.01, which would represent the amount actually expended in administering the affairs of the State from October 1, 1908, to October 1, 1910.

The following summary shows the purposes for which this amount was expended.

TOTAL STATE EXPENSE.	
For maintenance .....	\$1,814,506 32
For relief measures and deficiencies.....	65,398 11
For amount paid to counties .....	525,802 32
For refunds .....	11,150 37
For public improvements .....	539,238 48
For bonds redeemed .....	235,000 00
For coupons on bonds .....	126,785 45
For interest on warrants .....	16,784 96
Total amount for all State expenses.....	\$3,334,666 01

The following table gives a summary of expenditures for maintenance:

COST OF MAINTENANCE.	
Legislative .....	\$ 58,265 04
The executive departments .....	133,655 29
Appointive State officers.....	474,736 50
Judicial departments .....	169,050 38
State institutions .....	861,317 50
Miscellaneous .....	117,381 61
Total maintenance .....	\$1,814,506 32

#### EXPENDITURES FOR STATE INSTITUTIONS.

The State of Idaho probably expends a greater portion of her public revenues for the support of her educational, charitable, penal and reformatory institutions than any

other State in the Union. The total amount of money expended by the State for all purposes, from October 1, 1908, to October 1, 1910, as shown by the statement of "Receipts and Disbursements" was \$5,008,396.46. Of this sum \$1,546,311.84 was endowment money investments, and \$160,128.31 was for the redemption of outstanding warrants issued by the previous administration, leaving a balance of \$3,334,666.01 to pay all expenses of the State Government, including maintenance and public improvements. During this same period there was expended for the maintenance of the State's Educational, Charitable, Penal and Reformatory Institutions the sum of \$961,317.50, and for public improvements for the same the sum of \$396,981.66, making a total of \$1,258,299.16. During the same period the State paid to counties of the State for the benefit of the common schools the sum of \$404,972.48, making a grand total of \$1,663,271.64, and leaving a balance of \$1,671,394.37 with which to carry on all other burdens of the State Government. It will thus be seen that the State of Idaho expends 50 per cent of all her revenues in support of her public institutions and common schools. The following table is submitted:

Total expenditures for all purposes.....		\$5,008,396 46
Expenditures for endowment funds investments .....	\$1,546,311 84	
Redemption of outstanding warrants issued by previous administration.....	160,128 31	1,673,730 45
Balance for all expenses of the State government .....		\$3,334,666 01
Expenditures for educational, charitable, penal and reformatory institutions .....	\$1,258,299 16	
Expenditures for common schools.....	404,972 48	\$1,663,271 64
Balance for all other State expenditures .....		\$1,671,394 37

## EXPENDITURES FOR PUBLIC INSTITUTIONS.

Total amount expended by the various institutions of the State from October 1, 1908, to October 1, 1910:

Institutions.	Maintenance.	Improvement.	Total.
University .....	\$ 144,309 76	\$ 126,123 12	\$ 270,432 88
Lewiston State Nor. Sch. .	88,290 93	53,378 13	141,669 06
Albion State Nor. School.	80,928 20	15,825 65	96,753 85
Academy of Idaho.....	80,238 48	35,939 66	116,178 14
Deaf, Dumb & Blind Sch.	43,372 29	24,999 40	68,371 69
Soldiers' Home .....	59,998 89	15,964 72	75,963 61
Ida. Ins. Asy. (Blackfoot)	105,517 15	.....	105,517 15
N. I. Ins. Asy. (Orofino).	70,532 39	36,775 88	107,358 27
Idaho State Penitentiary	96,922 33	18,355 63	115,257 96
Ida. Indus. Train. School	91,157 08	69,639 47	160,796 55
Total .....	\$ 861,317 50	\$ 396,981 66	\$1,258,299 16

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, 1908, and ending June 30, 1910, the following amounts:

Hatch fund, fiscal year 1908-1909.....	\$ 15,000 00
Adams' fund, fiscal year 1908-1909.....	11,000 00
Morrill fund, fiscal year 1908-1909.....	35,000 00
Hatch fund, fiscal year 1909-1910.....	15,000 00
Adams' fund, fiscal year 1909-1910.....	13,000 00
Morrill fund, fiscal year 1909-1910.....	40,000 00
Total .....	\$129,000 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 \$399,432.88. It increases the amount of money expended for the public institutions of the State to \$1,387,299.16.

## STATEMENT.

Statement of earnings of the various endowment land grants and endowment funds of the State, from October 1, 1908, to October 1, 1910.

## Interests on Deferred Payments on Lands.

Land Grants.	1908-1909,	1909-1910,	Total
General School .....	\$ 83,497 58	\$ 90,158 94	\$ 173,656 52
University .....	8,144 43	8,731 47	16,875 90
Normal School .....	4,954 32	7,162 47	12,116 79
School of Science .....	4,719 96	4,426 83	9,146 79
Agricultural College .....	8,306 85	13,632 48	21,939 33
Penitentiary .....	338 17	420 15	758 32
Insane Asylum .....	2,869 59	5,528 20	8,397 79
Charitable Institutions .....	4,241 01	8,522 72	12,763 73
Total .....	\$ 117,071 91	\$ 138,583 26	\$ 255,655 17

## Rental of Lands.

Land Grants.	1908-1909.	1909-1910.	Total
General School .....	\$ 46,693 73	\$ 57,080 66	\$ 103,774 39
University .....	547 49	951 33	1,498 82
Normal School .....	318 00	658 00	976 00
School of Science .....	1,260 00	1,238 83	2,498 83
Agricultural College .....	671 07	1,538 59	2,209 66
Penitentiary .....	275 57	174 93	450 50
Insane Asylum .....	763 27	616 71	1,379 98
Charitable Institutions...	1,743 82	1,204 10	2,947 92
<b>Total .....</b>	<b>\$ 52,272 95</b>	<b>\$ 63,463 15</b>	<b>\$ 115,736 10</b>

## Interest on Invested Funds.

Land Grants.	1908-1909.	1909-1910.	Total
General School .....	\$ 63,961 98	\$ 73,587 06	\$ 137,549 04
University .....	12,073 70	9,784 20	21,857 90
Normal School .....	10,964 78	11,246 63	22,211 41
School of Science .....	6,003 64	5,974 03	11,977 67
Agricultural College .....	690 95	1,587 62	2,278 57
Penitentiary .....	1,422 29	1,423 67	2,845 96
Insane Asylum .....	1,550 10	3,049 10	4,599 20
Charitable Institutions ..	11,190 66	10,748 00	21,938 66
<b>Total .....</b>	<b>\$ 107,858 10</b>	<b>\$ 117,400 31</b>	<b>\$ 225,258 41</b>

## RECAPITULATION.

Statement of total earnings of the various endowment land grants and endowment funds of the State from October 1, 1908, to October 1, 1910, for interest on deferred payments on lands, rental of lands and interest on invested funds.

General School .....	\$414,979 95
University .....	40,232 62
Normal School .....	35,304 20
School of Science .....	23,623 29
Agricultural College .....	26,427 56
Penitentiary .....	4,054 78
Insane Asylum .....	14,376 97
Charitable Institutions .....	37,650 31
<b>Total .....</b>	<b>\$596,649 88</b>

## ENDOWMENT FUNDS.

The endowment funds of the State amounted to \$2,408,569.13 on December 1, 1910, and are increasing rapidly each year in amount. The endowments are increased by the sale of land and timber, and by the payment of deferred payments on previous sales. The following table shows the condition of these funds on December 1, 1910:

## STATEMENT.

GRANTS.	Sales of Land.	Sales of Timber.	Total.
General school .....	\$ 892,126 61	\$ 383,523 21	\$1,275,649 82
University .....	99,836 77	91,126 79	190,963 56
Normal school .....	34,046 47	214,933 06	248,979 53
Agricultural college .....	53,934 22	11,087 50	65,021 72
Insane asylum .....	20,164 46	25,158 79	45,323 25
Public buildings .....	53,373 74	90,905 96	144,279 70
Penitentiary .....	1,006 12	39,252 26	40,258 38
Charitable institutions .....	32,344 96	199,525 87	231,870 83
Scientific school .....	22,317 04	143,905 30	166,222 34
<b>Total .....</b>	<b>\$1,209,150 39</b>	<b>\$1,199,418 74</b>	<b>\$2,408,569 13</b>

## DISTRIBUTION OF PUBLIC FUNDS TO COUNTIES.

The following table will prove interesting to many State and county officials. On the credit side is shown the amount of money paid into the State Treasury from the several counties on account of general and special tax levies. The debit side shows the amount of money paid out of the State Treasury, to the several counties, to support public institutions and the common school located in those counties. The table shows that the counties pay the State \$1,885,422.17 and that the State has paid back to the counties \$1,924,764.62. The State, therefore, pays back to the several counties \$39,342.45 more than it receives from them in general and special taxes.

## STATEMENT.

Statement showing receipts and disbursements by the State of Idaho from and to the various counties.

	Dr.	Cr.
<b>Ada—</b>		
Common school apportionment.....	\$ 31,460 75	
Appropriations, D. D. & B.....	35,000 00	
Appropriations, Penitentiary .....	100,000 00	
Appropriations, Soldiers' Home.....	30,000 00	
Appropriations, Capitol Building.....	35,000 00	
Appropriations, Children's Home.....	20,000 00	
Appropriations, Summer Normal.....	2,000 00	
Soldiers' Home Fund.....	6,050 11	
Soldiers' Home Endowment Fund.....	25,052 50	
Bond Issue—Soldiers' Home.....	18,500 00	
Bond Issue, Public Buildings .....	60,000 00	
Bond Issue, Penitentiary .....	20,000 00	
By tax levy .....		\$208,855 93
	<b>\$383,063 36</b>	<b>\$208,855 93</b>

<b>Bannock—</b>		
Common School Apportionment.....	\$ 23,459 94	
Forest Reserve Fund .....	8,900 45	
Appropriations, Academy of Idaho.....	85,674 09	
Appropriations, Summer Normal .....	2,000 00	
Bond Issue, Academy of Idaho.....	36,000 00	
By tax levy .....		\$ 88,406 52
	<u>\$156,034 48</u>	<u>\$ 88,406 52</u>
<b>Bear Lake—</b>		
Common School Apportionment.....	\$ 18,326 16	
Forest Reserve Fund .....	2,839 42	
Bond Issue, Paris-Franklin Road.....	3,000 00	
By tax levy .....		\$ 34,223 65
	<u>\$ 19,165 64</u>	<u>\$ 34,223 65</u>
<b>Bingham—</b>		
Common School Apportionment .....	\$ 31,415 09	
Forest Reserve Fund .....	6,534 69	
Appropriation, Insane Asylum.....	85,500 00	
Insane Asylum Fund .....	14,496 97	
By tax levy .....		\$ 90,162 24
	<u>\$137,946 75</u>	<u>\$ 90,162 24</u>
<b>Blaine—</b>		
Common School Apportionment .....	\$ 9,275 66	
Forest Reserve Fund .....	9,178 25	
Fish Hatchery .....	10,857 77	
By tax levy .....		\$ 60,581 88
	<u>\$ 29,311 68</u>	<u>\$ 60,581 88</u>
<b>Boise—</b>		
Common School Apportionment .....	\$ 6,332 10	
Forest Reserve Fund .....	9,514 44	
By tax levy .....		\$ 35,046 26
	<u>\$ 15,846 54</u>	<u>\$ 35,046 26</u>
<b>Bonner—</b>		
Common School Apportionment.....	\$ 13,626 52	
Forest Reserve Fund .....	5,597 10	
Apportionment, Aux. Agri. Station.....	2,666 66	
Fish Hatchery .....	8,997 70	
Bond Issue, Bonner's Ferry Bridge.....	18,000 00	
By tax levy .....		\$110,534 37
	<u>\$ 48,887 98</u>	<u>\$110,534 37</u>
<b>Canyon—</b>		
Common School Apportionment .....	\$ 32,273 39	
Apportionment, Aux. Agri. Station .....	2,666 66	
By tax levy .....		\$126,687 46
	<u>\$ 34,940 05</u>	<u>\$126,687 46</u>

<b>Cassia—</b>		
Common School Apportionment .....	\$ 9,665 18	
Forest Reserve Fund .....	2,619 26	
Appropriation, Albion Normal.....	68,485 00	
Albion Normal, Int. on Land.....	17,711 60	
Bond Issue, Albion Normal.....	36,000 00	
Bond Issue, Lincoln-Cassia W. Rd.....	5,000 00	
By tax levy .....		\$ 31,258 90
	<u>\$139,481 04</u>	<u>\$ 31,258 90</u>
<b>Custer—</b>		
Common School Apportionment .....	\$ 3,369 24	
Forest Reserve Fund .....	9,579 11	
By tax levy .....		\$ 21,264 98
	<u>\$ 12,948 35</u>	<u>\$ 21,264 98</u>
<b>Elmore—</b>		
Common School Apportionment .....	\$ 5,232 21	
Forest Reserve Fund .....	5,296 98	
By tax levy .....		\$ 40,175 66
	<u>\$ 10,529 14</u>	<u>\$ 40,175 66</u>
<b>Fremont—</b>		
Common School Apportionment .....	\$ 43,893 36	
Forest Reserve Fund .....	10,693 27	
Fish Hatchery .....	12,998 67	
Appropriation, Ind. Training School.....	75,500 00	
Ind. School, Int. on Land.....	10,514 43	
Bond Issue, Ind. Train. School .....	55,000 00	
By tax levy .....		\$110,932 39
	<u>\$208,599 73</u>	<u>\$110,932 39</u>
<b>Idaho—</b>		
Common School Apportionment.....	\$ 16,710 24	
Forest Reserve Fund .....	19,726 83	
By tax levy .....		\$ 62,312 73
	<u>\$ 36,437 07</u>	<u>\$ 62,312 73</u>
<b>Kootenai—</b>		
Common School Fund Apportionment.....	\$ 24,532 87	
Forest Reserve Fund .....	2,114 67	
Appropriation, Summer Nor. School.....	2,000 00	
By tax levy .....		\$121,562 43
	<u>\$ 28,647 54</u>	<u>\$121,562 43</u>
<b>Latah—</b>		
Common School Apportionment.....	\$ 29,792 14	
Forest Reserve Fund .....	683 29	
Appropriation, University .....	81,500 00	
University, Int. on Land.....	88,724 00	
Bond Issue, University .....	52,000 00	
By tax levy .....		\$103,526 74
	<u>\$252,699 43</u>	<u>\$103,526 74</u>

**Lemhi—**

Common School Apportionment.....	\$ 4,132 40	
Forest Reserve Fund .....	6,251 55	
By tax levy .....		\$ 23,351 03
	<u>\$ 10,383 55</u>	<u>\$ 23,351 03</u>

**Lincoln—**

Common School Apportionment .....	\$ 8,438 73	
Appropriation, Aux. Agri. Station.....	2,666 66	
Bond Issue, D. D. & B. School.....	25,000 00	
Bond Issue, Lincoln-Cassia W. Br.....	5,000 00	
By tax levy .....		\$ 55,724 32
	<u>\$ 41,105 39</u>	<u>\$ 55,724 32</u>

**Nez Perce—**

Common School Apportionment .....	\$ 34,102 97	
Forest Reserve Fund.....	2,559 93	
Appropriation, N. I. Insane Asylum.....	50,500 00	
Appropriation, Lewiston Normal .....	68,950 00	
Lewiston Normal, Int. on Land .....	17,580 87	
N. I. Insane Asylum, Int. on Land.....	10,269 08	
Lewiston State Law Library .....	2,570 00	
Bond Issue, Lewiston Normal.....	52,750 00	
Bond Issue, N. I. Insane Asylum.....	35,000 00	
By tax levy .....		\$ 180,323 13
	<u>\$ 274,220 85</u>	<u>\$ 180,323 13</u>

**Oneida**

Common School Apportionment .....	\$ 24,555 50	
Forest Reserve Fund .....	3,611 80	
By tax levy .....		\$ 60,485 15
	<u>\$ 28,167 30</u>	<u>\$ 60,485 15</u>

**Owyhee—**

Common School apportionment.....	\$ 3,287 20	
By tax levy .....		\$ 43,936 57
	<u>\$ 3,287 20</u>	<u>\$ 43,936 57</u>

**Shoshone—**

Common School Apportionment .....	\$ 11,823 37	
Forest Reserve Fund .....	7,025 46	
By tax levy .....		\$ 128,060 76
	<u>\$ 18,848 83</u>	<u>\$ 128,060 76</u>

**Twin Falls—**

Common School Apportionment .....	\$ 12,613 74	
Forest Reserve Fund.....	768 68	
By tax levy .....		\$ 75,548 45
	<u>\$ 13,382 42</u>	<u>\$ 75,548 45</u>

**Washington—**

Common School Apportionment .....	\$ 13,985 24	
Forest Reserve Fund .....	6,841 06	
By tax levy .....		\$ 72,460 62
	<u>\$ 20,826 30</u>	<u>\$ 72,460 62</u>

**ESTIMATED RECEIPTS AND DISBURSEMENTS.**

The law makes it the duty of the State Auditor to submit an estimate of the probable receipts and disbursements for the ensuing bi-ennial period. The value of such an estimate is of doubtful utility in view of the wide latitude exercised by the Legislature in making appropriations and providing revenue. In attempting such an estimate it is probably best to take the resources and disbursements of the preceding bi-ennial period and estimate from that standpoint.

As shown elsewhere in this report the total receipts from all sources, available for the current expenditures of the State, from October 1, 1908, to October 1, 1910, was \$3,712,236.91. Following will be found a table showing the sources from which the amounts came which made up the above sum, and also the estimated receipts from the same sources from October 1, 1910, to October 1, 1912:

## STATEMENT OF ESTIMATED RECEIPTS.

Statement showing source and amount of receipts from October 1, 1908, to October 1, 1910, and source and estimated amount of receipts from October 1, 1910, to October 1, 1912:

Source of Receipts.	Actual Receipts.		Estim. Receipts.	
	1908-1910.		1910-1912.	
General Tax Levy .....	\$1,110,603	68	\$1,200,000	00
Special Tax Levies .....	636,804	77	636,804	77
From Sale of Licenses, State and Coun. ....	73,661	41	50,000	00
From Collections under the Game Law and Licenses, Fish and Game.....	80,241	20	90,000	00
From Collections under Insurance Laws .....	76,395	40	100,000	00
From Fees of State Officers.....	184,416	41	185,000	00
From Refunds .....	5,157	29	6,000	00
From Corporation Tax.....	106,210	52	110,000	00
From National Aid to Soldiers' Home..	25,062	50	30,000	00
From Fines State Board of Health....	773	25	1,000	00
From Interest on Current Funds.....	77,805	24	90,000	00
From Inheritance Tax .....	3,434	26	10,000	00
From Insurance, Deaf, Dumb & Blind Inst. ....	2,576	92		
From Insurance, Capitol Building.....	6,306	07		
From Warden Idaho State Penitentiary .....	9,214	88	1,500	00
Interest on State Bonds .....	4,300	74	5,000	03
From Sale of Old Material, Lewiston Normal .....	1,000	00		
From National Forest Reserves.....	120,316	25	150,000	00
From Carey Act Land Sales.....	108,555	27	110,000	00
From Escheated Estates.....	1,703	86	2,000	00
From U. S. Government on Penitentiary Ditch .....	7,015	18		
From Sale of Bonds .....	430,250	00	430,250	00
From Interest on Deferred Payments on Lands .....	255,655	17	260,000	00
From Rentals on Endowment Lands...	115,736	10	120,000	00
From Interest on Investments of Endowment Funds .....	225,258	41	235,000	00
From Sale, Interest and Rental of Public Buildings, Lands .....	38,822	15	40,000	00
Total .....	\$3,712,236	93	\$3,862,554	77

It will be noted in the above statement that the amount of the bond issue is placed at the same figure for each biennial period. This is for the purpose of comparison only, as, of course, there is no basis for estimating the amount of bonds that will be authorized for 1910-12.

The Statement of Receipts shows the estimated receipts for 1910-12 to be \$3,862,554.77 as against \$3,712,236.93, the actual receipts for 1908-10.

In estimating the amount of appropriations necessary to

be made by the Legislature, the important fact must be taken into consideration that a large proportion of the disbursements of the State is taken care of by financial provisions other than direct legislative appropriation.

The following table will show the amount of money disbursed from October 1, 1908, to October 1, 1910, for which it was not necessary to make appropriations:

## STATEMENT.

Disbursements from October 1, 1908, to October 1, 1910, for which it was not necessary to make direct legislative appropriations:	
From Live Stock Sanitary Fund.....	\$ 34,916 37
From Endowment Funds .....	162,246 87
From Predatory Animal Fund .....	51,448 91
From Game Fund .....	84,611 24
From Grain Commission Fund .....	567 80
From Carey Act Trust Fund.....	46,197 55
From Library Fund & Lew. St. Law Library Fund.....	6,349 58
From National Aid to Soldiers' Home.....	25,923 38
From Lew. St. Nor. Sch. Lib. Fd. & Lew. St. Nor. Imp. Fd.	1,810 73
From Insurance from fire old Central School Building..	8,243 48
From Teachers' Institute Fund .....	513 59
From National Forest Reserve Fund.....	120,316 25
From Common School Apportionments paid to Counties	404,972 48
From Refunds .....	11,150 37
From Improvements .....	539,238 48
From Redemption of Bonds.....	235,000 00
From Redemption of Coupons on Bonds.....	126,785 45
From Interest on General Fund State Warrants.....	16,784 96
Total .....	\$1,877,077 49

This statement shows that of the total \$3,334,666.01 disbursed, \$1,877,077.49 was paid out of funds for which it was not necessary to make a direct legislative appropriation, and \$1,457,588.52 was by direct legislative appropriation. The several special acts that raised the \$1,877,077.49 also appropriated said revenue to the special purposes provided. These laws are continuing, hence need no further legislative enactment. We now come to consider direct, legislative appropriations.

That apparent discrepancies in the figures may not be confusing, special attention is here directed to the fact that the fiscal years for which this report is made is from October 1, 1908, to October 1, 1910, while the fiscal year

for which the appropriations now to be considered are made, commence with the first Monday in January, 1909, and end with the first Monday in January, 1911. This condition is unavoidable for the reason that if the books of the department were not closed until the first Monday in January, it would be impossible to have this report completed and printed for the use of the Legislature, which meets on the first Monday in January. In closing the accounts for this report on October 1, a long established custom has been followed.

In dealing with appropriations, we must, therefore, consider the biennial period commencing with the first Monday in January. The Tenth Session appropriated by direct legislation the sum of \$1,517,601.57 for the years 1909 and 1910. On October 1, 1910, there still remained in these appropriations a balance of \$223,798.96 unexpended. There remained to be paid, however, the expenses of the State from October 1, to the first Monday in January. It is estimated that to pay the expenses for this remaining period will require a sum in excess of the unexpended balance in the appropriations. It is impossible at the time of writing this report to estimate this excess, from the information at hand, with any degree of accuracy. Assuming that it will not be of such an amount as to seriously affect an estimate of the amount of appropriations required for 1911 and 1912, the appropriations made by the Tenth Session will be taken as a basis for estimating the appropriations required to be made by the Eleventh Session.

The following table gives the appropriations made by the Tenth Legislature and the estimated appropriations required to be made by the Eleventh:

STATEMENT OF APPROPRIATIONS.

Department.	Actual	Estimated
	Tenth Session.	Eleventh Session.
Legislature .....	\$ 60,000 00	\$ 60,000 00
Executive .....	142,630 00	150,000 00
Appointive Officers and Boards.....	269,000 00	300,000 00
Judicial .....	182,700 00	190,000 00
Maintenance, State Institutions .....	670,435 00	700,000 00
Maintenance, Capitol Building.....	35,000 00	40,000 00
Alaska-Yukon-Pacific Exposition.....	30,000 00	.....
Children's Home Find. & Aid Society	20,000 00	.....
Deficiencies .....	59,524 28	100,000 00
Relief Measures .....	6,140 68	7,000 00
Miscellaneous .....	42,171 61	50,000 00
	\$1,517,601 57	\$1,597,000 00

*223,798.96*  
*192,211.00*

In considering revenue to meet these appropriations, it is necessary to drop back again to a fiscal period commencing with October 1, as for reasons given, figures would not be available for a period commencing the first Monday in January. The following is a statement of the revenues received from October 1, 1908, to October 1, 1910, and the estimated revenues that will be received during the period from October 1, 1910, to October 1, 1912:

REVENUE STATEMENT.

Source	Actual	Estimated
	1909-10.	1911-12.
State General Tax Levy.....	\$1,110,603 68	\$1,200,000 00
Sale of State and County Licenses.....	73,661 41	50,000 00
Collections, Insurance Commissioner..	76,395 40	100,000 00
Fees, State Officers .....	184,416 41	185,000 00
Corporation Tax .....	106,210 52	110,000 00
Interest on Current Funds .....	77,805 24	90,000 00
Inheritance Tax .....	8,434 26	10,000 00
Warden of State Penitentiary .....	9,214 88	1,500 00
U. S. Government on Penitentiary Ditch	7,015 18	.....
Fines, State Board of Health.....	773 25	1,000 00
	\$1,654,530 23	\$1,747,500 00

The estimates herewith submitted for the appropriations required for the years 1911 and 1912 are based upon the assumption that the business of the State will be carried on much after the same methods pursued in the past, and are not to be construed as representing the judgment of

the head of this department as to the appropriations required under improved methods that could be put in force.

### REVENUE AND TAXATION.

The law makes it the duty of the State Auditor to suggest plans for the improvement and management of the public revenues (Subdivision 5, Section 102, Idaho Revised Codes). In compliance with this requirement of the law, I first desire to make some general observations relative to taxation.

The subject of taxation is one of the most intricate problems in the administration of civil government. Exhaustive study has been given to this subject by the greatest political economists of the world, and yet the problem seems as far from solution now as ever. There are, however, some well defined policies established, so far as this country is concerned. One of these is that the Federal Government shall raise its revenue by indirect taxation, such as levying duty on articles of commerce, while States, counties and cities apply the general property tax with incidental revenue from licenses and fees.

The general property tax has been the main source of revenue to the various States since the Federal Government was formed, and at the time of its inception was a very good system when equitably administered. It was brought into use at a time when practically all wealth was visible, and the wealth consisted of land, improvements on land, live stock and merchandise. A hundred years have brought wonderful changes. In early days the wealth of the rich man was visible, the general property tax could reach him and he paid his just share of the taxes. Today a man may be a multi-millionaire and his wealth,

represented by stocks and bonds, is not visible, and the general property tax cannot reach him. In the early days there was no intangible wealth to speak of. Today the intangible wealth of the country is enormous.

And, now, what of the tax laws of Idaho? A careful inspection reveals the lamentable fact that we still depend in the main on the general property tax for our revenues, a system of taxation established for conditions as they existed one hundred years ago, and, therefore, one hundred years behind the times. Idaho needs a tax system that will reach that new species of property described by Justice Brown of Minnesota, as "new in kind, unsubstantial in character, vast in extent, enormous in value."

Another weak element in the Idaho tax laws is their administration. More than \$6,000,000 in revenue is collected for the State, the counties and the towns of Idaho each year. Great as this sum is, there is no head to the tax department of the State. The laws that we have are the result of chance legislation. The only surprise is that they are not worse than they are.

However, Idaho is not so many years behind her sister States as many writers and speakers proclaim. It is only in recent years that any headway has been made in the movement for tax reform. Great progress has been made in many of the States and their laws have been changed to conform to the new conditions. Idaho is one of the few States that has not taken any steps to place her tax system on a scientific basis, with a view to a more equitable distribution of the burdens of taxation.

The first step necessary is organization, a factor entirely lacking under present conditions. The trend of legislation in the several States is to secure organization

by the establishment of Tax Commissions. There are now eighteen States that have Tax Commissions. Until the Constitution of the State is amended, Idaho cannot have a Tax Commission with powers and duties similar to the effective Tax Commission of other States. The Constitution provides for a State Board of Equalization and requires that the Board shall assess the railroads and the telegraph and telephone lines, and shall equalize the taxes between counties. A Tax Commission could act only in an advisory capacity to the State Board of Equalization, so far as these duties are concerned. It would seem, therefore, that under the Constitution of Idaho, a Tax Bureau, under the supervision of the State Board of Equalization, would be more logical than a Tax Commission. A Tax Bureau could be organized and maintained so that it would perform all the functions of a Tax Commission, except those delegated by the Constitution to the State Board of Equalization, and in such matters the Tax Bureau should act in an advisory capacity, to the extent at least of gathering information for the Board. The greatest farce in our present tax system is the State Board of Equalization. This Board is required to assess property of public service corporations to the amount of \$30,000,000, and equalize property to the value of \$100,000,000 more in two weeks' time without proper information or the means of securing it. The Board is composed of State officials who are ex-officio members. Their duties as State officials consume practically their full time. They have no time to gather the mass of detail information that they should have to enable them to intelligently perform their duties. Equalization under such conditions always has been and always will be a farce. If the Board were given the means and

permitted the authority to maintain a Tax Bureau, better results could be expected.

The Tax Bureau should have at its head an expert in tax matters. He should have the necessary assistants and clerical force to do thorough work. The expense would be trifling compared with the magnitude and importance of the work. The State of Idaho and the several counties and cities of the State raise bi-annually, at a conservative estimate, more than \$6,000,000 in revenue. The cost of conducting such a department would be saved many times in the revenue derived from property that now escapes taxation.

The Tax Bureau would make an investigation of the subject of taxation and revenue as applied to our own State, and of the laws of other States, and report the findings for the benefit of the Governor and the Legislature. The head of this department should be the Tax Agent of the State Board of Equalization, and, as such, he should visit the several counties and have power, either directly or indirectly, to enforce the laws pertaining to taxation, and to remove officers who fail to do their duty. Should the State decided to go to a "cash valuation" basis, he should see that the law is enforced in all counties alike.

The experience of those states that have effected an organization of a Tax Department has been highly satisfactory, and the reports go to show that they have succeeded in securing more satisfactory assessments of public service corporations and have been able to obtain a greater revenue from intangible property.

There has been an increasing demand among the taxpayers of this State for an assessment on a cash valuation basis. This is desirable for a number of reasons. Low val-

uations lead to deception and inequalities, and consequent dissatisfaction. Cash valuations are not subject to a different interpretation in different counties. Then, again, low valuations give us a poor standing in the commercial world, and the high rate that goes with low valuations frightens away intending investors. It is predicted that the actual valuation of Idaho, as will be shown by the census figures, will be \$600,000,000, as compared with approximately \$130,000,000 as shown by the assessment figures. However, to assess on a cash valuation basis, requires an organized Tax Department to compel all counties to live up to the cash valuation basis in good faith.

This subject has been discussed somewhat at length in this report, as it is anticipated that the Eleventh Session of the Legislature will give the subject of revenue and taxation much consideration. Both the Republican and Democratic members of the Legislature stand pledged by their respective State platforms to pass legislation that will more nearly equalize the burdens of taxation and remove the alleged inequalities between sections and counties.

In this connection it will not be out of place to refer here to the fact that there is already an organized movement in Idaho for a revision of our tax system. There assembled in Boise on December 13, 1909, a convention of the County Commissioners of the State, to consider the tax question, among other subjects. This convention was called by Governor James H. Brady, and was participated in by nearly every county in the State. Governor Brady emphasized the tax question and the convention gave the subject leading consideration. Realizing that the time was too short in which to recommend specific action, the conven-

tion referred the subject to a special committee for consideration and report. This committee consisted of three State officials and three County Commissioners—Governor Brady, Attorney General McDougall and State Auditor Taylor, Commissioner Robertson of Washington County, Commissioner Hart of Lincoln County and Commissioner Bell of Bonner. The committee organized by the election of the Governor as Chairman, and the Auditor as Secretary. Two of the members of the committee—Messrs. Hart and Bell—have severed their official relations with their counties. This committee has given the subject much attention, and has investigated conditions in other States, both by securing printed reports and by correspondence, and has secured a great deal of valuable information, which is tendered to any legislative committee or public official having occasion to consider the subject.

## RECOMMENDATIONS.

### Revenue—Tax Bureau.

An appropriation sufficient for the State Board of Equalization to maintain a Tax Bureau is recommended. The reason for creating such a bureau is discussed at length in preceding pages. A law should be passed creating the office of Tax Commissioner, which officer should be in charge of this bureau.

### Increase Insurance Tax.

The tax on insurance companies in this State is 2 per cent. on net premiums. The average rate prevailing in the various States is 2 per cent. on gross premiums. Idaho is entitled to 2 per cent. on gross premiums or better. The present fee for filing annual statements is \$10.00. It should

be \$50.00, as charged in several States. These two changes would add \$40,000 to our revenues in the next two years.

#### Inheritance Tax.

This tax is made a considerable source of revenue in most States, but the returns in Idaho have been disappointing. An entire new act on this subject is required. The administration of our present law is defective. There is no one to look out for the State's interests. Officials whose duty it is to compile reports on estates fail, in many instances, to report to this department, regardless of numerous requests made.

#### Express and Private Car Companies.

A law should be passed requiring express and private car companies to pay taxes. Idaho has no such laws, while most other States have.

#### Separation of State and Local Taxation.

One of the most vexatious problems of taxation that we have to deal with under present conditions is equalization between counties. If State and local taxation could be separated, the State Board of Equalization could go out of business so far as equalizing between counties is concerned. Our two wealthiest States have reached that happy condition. New York and Pennsylvania do not apply the general property tax in raising State revenues, leaving this source of revenue to the counties and cities. Their State revenue is raised from fees, licenses, inheritance taxes, special taxes on corporations. Idaho has already made considerable progress along this line. Of the total revenue receipts for the past two years nearly one-half was from indirect taxation, and if a policy of separation were kept

in view in enacting future legislation, Idaho, too, could soon discard the general property tax for State purposes.

#### Extend the Fee System.

Many of the departments of the State have been made self-sustaining, and even good revenue producers by a wise and just system of fees and licenses. The State Engineer's and the Bank Examiner's Departments are good illustrations. This system should be extended. The State Board of Health is calling for heavy expenditures, but produces little revenue. A schedule of licenses and fees could easily be put in force for this department that would make it self-sustaining. This department is referred to merely as one illustration of what might be accomplished. In creating new departments, this principle should be kept in mind. There is little doubt but that another \$100,000 could be added to our revenues from this source alone, and direct taxation could be reduced to that extent.

#### Transfer of Brand Department.

Under the law, the State Auditor is ex-officio Recorder of Brands. I recommend that this department be transferred to the State Veterinarian's Department. The State Veterinarian is in close touch with the stock men of the State and should be better prepared to furnish the information required in answer to the numerous inquiries that come to this department from stock men.

I would also recommend in this connection that a brand book be printed by State authority. There are now nearly 6000 brands recorded. The expense could be met by charging a small price for the book. There are numerous appli-

cations for a printed brand book from stock men, and its necessity is self-evident.

**CONCLUSION.**

In closing this report, I have a deep sense of gratification in the reflection that entire harmony has existed throughout the term between this department and all other departments with which I have had official relations, and that all current business coming before the State Auditor has been closed up, leaving no matters for controversy to go over into the next term for settlement. For these most satisfactory conditions, I am especially indebted to my assistants in the office—George W. Lewis, Chief Deputy; Anna Leyerzapf, Claim Clerk, and S. G. McKinley and R. W. Wark, Deputies. They have discharged their duties with efficiency and fidelity to a degree to warrant my highest commendation.

Respectfully submitted,



State Auditor.

**RECEIPTS**  
From all sources from October 1, 1908, to October 1, 1910.

SOURCE.	Oct., 1908, to Oct., 1909.		Oct., 1909, to Oct., 1910.		Grand Total
	Amount.	Total.	Amount.	Total.	
<b>FROM TAX LEVIES:</b>					
General, prior to 1886.....	\$ 376 02	\$ 786,487 16	\$ 0 02	\$ 980,921 29	\$1,747,408 45
General, 1886-1910.....	511,781 72		598,445 91		
Wagon Road Tax, Act, 1898.....	308 31		668 55		
Industrial Reform School.....	2 38		4 18		
Deficiency Bond, Act, 1903.....	13,504 13		18,549 43		
Live Stock Sanitary.....	10,145 12		11,929 83		
Public Buildings Endowment.....	179,465 96		244,224 81		
General Interest and Sinking.....	4,488 55		66,139 80		
University of Idaho Rebuilding and Equipment.....	389 91		31 21		
Atlanta Wagon Road.....	259 84		20 93		
Meadows-Payette Lakes Wagon Road.....	17,821 08		21,506 00		
Predatory Animal.....					
<b>FROM SALE OF LICENSES:</b>					
State and County.....	46,974 49	82,920 54	26,686 92	66,743 57	149,664 11
Fish and Game.....	35,946 05		40,656 65		
<b>FROM COLLECTIONS BY FISH AND GAME WARDEN:</b>					
Fines.....	718 00	1,440 50	2,160 95		
Fish and Game Laws and Confiscations.....	722 50		131 73		
Com. on sale of Licenses & Serv. with Launch.....			42 30		
Taxidermists' Licenses & Pond Permits.....			260 00		
Sale of State Team.....			200 00		
<b>FROM COLLECTIONS BY INSURANCE COMMISSIONER:</b>					
Filing Annual Statements.....	1,953 00	30,935 01	1,960 00	45,460 39	76,395 40
Agent's Certificates of Authority.....	10,503 00		13,795 00		
Articles of Incorporation.....	200 00		200 00		
Annual Reports.....	685 00		650 00		
Filing Copies of Charter.....	310 00		310 00		
Prerium Tax.....	17,333 01		29,110 39		
Beneficiary Permits.....	145 00		135 00		

Receipts—(Continued).

SOURCE.	Oct., 1908, to Oct., 1909.		Oct., 1909, to Oct., 1910		Grand Total
	Amount	Total	Amount	Total	
<b>FROM FEES:</b>		96,524 02		87,892 39	184,416 41
Secretary of State .....	29,709 35		31,382 50		
Notarial .....	3,020 00		3,470 00		
Docket .....	6,543 00		6,201 00		
State Certificates and Life Diplomas.....	391 00		1,634 00		
Live Stock Inspector.....	7,415 55		7,221 75		
Attorneys' .....	2,250 00		1,900 00		
Bank Commissioner .....	8,950 00		5,775 00		
State Engineer .....	19,655 60		15,217 95		
State Brand Recorder.....	661 50		347 50		
Stenographers, District Courts.....	2,409 56		2,214 75		
Register of State Lands.....	6,850 55		6,510 25		
Tuition, Lewiston State Normal School.....	15 00		135 00		
Supreme Court .....	3,417 24		3,369 27		
Horticultural Inspectors.....	8 17		17 60		
Homesteaders .....	4,737 50		50 00		
Grain Commissioners .....	490 00		440 00		
Summer Normal Schools .....			1,046 61		
<b>FROM REFUNDS:</b>		1,953 68		3,203 61	5,157 29
W. R. McBride, Commissioner of Lewis & Clark Exp.....	44 40				
Liberty Plumbing & Heating Co.....	1,267 69				
Adjutant General's Office.....	28 19		10 16		
Supt. Pub. Instruction, to D. D. & B. Institution.....	500 00				
Librarian, Traveling Library Com.....	100 00				
Sale of Waste Material New Capitol Bldg.....	13 40				
Capitol Building .....			172 05		
Board of Health .....			430 62		
State Treasurer .....			29 68		
Lewiston Normal Insurance.....			500 00		
Land Department, Warrant.....			2,000 00		
Governor's Office.....			61 10		
<b>FROM CORPORATION TAX.....</b>	50,603 00	50,603 00	55,607 52	55 607 52	106,210 52
<b>FROM NATIONAL AID TO THE SOLDIERS' HOME .....</b>	11,981 25	11,981 25	13,081 25	13,081 25	25,062 50
<b>FROM FINES, BOARD OF HEALTH.....</b>	246 00	246 00	531 25	531 25	777 25

<b>FROM INTEREST ON CURRENT FUNDS .....</b>	27,222 93	27,222 93	50,582 31	50 582 31	77,805 24
<b>FROM INHERITANCE TAX.....</b>	4,944 29	4 944 29	3,489 97	3,489 97	8,434 26
<b>FROM INSURANCE, DEAF, DUMB &amp; BLIND INST. ....</b>	2,536 92	2,536 92			2,536 92
<b>FROM INSURANCE, CAPITOL BUILDING .....</b>	6,306 07	6,306 07			6,306 07
<b>FROM WARDEN, STATE PENITENTIARY .....</b>	7,922 64	7,922 64	1,292 24	1,292 24	9,214 88
<b>FROM INTEREST ON STATE BONDS.....</b>	4,300 74	4,300 74			4,300 74
<b>FROM SALE OF OLD MATERIAL, LEWISTON NORMAL..</b>	1,000 00	1,000 00			1,000 00
<b>FROM NATIONAL FOREST RESERVES .....</b>	71,423 46	71,423 46	48,892 79	48,892 79	120,316 25
<b>FROM FIVE PER CENT PUBLIC LAND SALES .....</b>	21,717 08	21,717 08	10,992 62	10,992 62	32,709 70
<b>FROM CAREY ACT LAND SALES.....</b>	45,272 97	45,272 97	63,278 30	63,278 30	108,551 27
<b>FROM ESCHEATED ESTATES.....</b>	744 76	744 76	959 10	959 10	1,703 86
<b>FROM U. S. GOVERNMENT, PRISONERS .....</b>			7,015 18	7,015 18	7,015 18
<b>FROM SALE OF STATE BONDS:</b>		430,250 00			430,250 00
Idaho Lewiston State Normal School, 1909 .....	52,750 00				
Idaho State Penitentiary Improvement, 1909 .....	20,000 00				
Paris-Franklin Road, 1909.....	3,000 00				
Idaho Industrial Training Sch. Impmt, 1909 .....	55,000 00				
Idaho Soldiers' Home Improvement, 1909 .....	18,500 00				
Albion State Normal School, 1909.....	36,000 00				
Academy of Idaho Improvement, 1909.....	36,000 00				
North Idaho Ins. Asy. Bldg. & impmt., 1909 .....	35,000 00				
Snake River Bridge, 1909.....	10,000 00				
University of Idaho Improvement, 1909 .....	52,000 00				
Bonner's Ferry Wagon Bridge, 1909.....	18,000 00				
Deaf & Blind Building, 1909.....	25,000 00				
Salmon River Bridge, 1909.....	9,000 00				
Capitol Building, 1909.....	60,000 00				
<b>FROM PUBLIC SCHOOL LANDS:</b>		323,652 58		417,773 35	741,425 93
Sale of Lands .....	193,461 27		270,533 75		
Interest on Deferred Payments on Lands .....	83,497 58		90,158 94		
Rental of Lands .....	46,693 73		57,080 66		
<b>FROM PUBLIC SCHOOL ENDOWMENT FUNDS.</b>		379,807 75		235,841 43	615,649 18
Repaid Invested Funds .....	315,845 77		162,254 37		
Interest on Invested Funds.....	63,961 98		73,587 06		

Receipts—(Continued).

SOURCE.	Oct., 1908, to Oct., 1909.		Oct., 1909, to Oct., 1910.		Grand Total
	Amount	Total	Amount	Total	
<b>FROM UNIVERSITY LANDS:</b>		47,381 60		30,710 42	78,092 02
Sales of Lands .....	35,689 68		21,027 62		
Interest on Deferred Payments on Lands .....	8,144 43		8,731 47		
Rental of Lands .....	547 49		951 33		
<b>FROM UNIVERSITY ENDOWMENT FUNDS:</b>		34,019 56		73,667 73	107,687 29
Repaid Invested Funds .....	21,945 86		63,883 53		
Interest on Invested Funds .....	12,073 70		9,784 20		
<b>FROM NOMAL SCHOOL LANDS:</b>		16,930 08		22,668 03	39,598 11
Sales of Lands .....	11,657 76		14,847 56		
Interest on Deferred Payments on Lands .....	4,954 32		7,162 47		
Rentals of Lands .....	318 00		558 00		
<b>FROM NOMAL SCHOOL ENDOWMENT FUNDS:</b>		44,429 10		55,991 52	100,420 62
Repaid Invested Funds .....	33,464 34		44,744 89		
Interest on Invested Funds .....	10,964 76		11,246 63		
<b>FROM SCHOOL OF SCIENCE LANDS:</b>		14,921 18		12,850 00	27,771 18
Sales of Lands .....	8,941 22		7,184 34		
Interest on Deferred Payments on Lands .....	4,719 96		4,426 83		
Rentals of Lands .....	1,260 00		1,238 83		
<b>FROM SCHOOL OF SCIENCE ENDOWMENT FUNDS:</b>		12,992 23		75,862 78	88,855 01
Repaid Invested Funds .....	6,988 59		69,888 75		
Interest on Invested Funds .....	6,003 64		5,974 03		
<b>FROM AGRICULTURAL COLLEGE LANDS:</b>		38,114 55		43,688 33	81,802 88
Sales of Lands .....	29,136 63		28,517 26		
Interest on Deferred Payments on Lands .....	8,306 85		13,632 48		
Rentals of Lands .....	671 07		1,538 59		
<b>FROM AGRICULTURAL COLLEGE ENDOWMENT FUNDS:</b>		990 95		29,377 99	30,368 94
Repaid Invested Funds .....	300 00		27,790 37		
Interest on Invested Funds .....	690 95		1,587 62		
<b>FROM PENITENTIARY LANDS:</b>		5,430 24		1,355 58	6,785 82
Sales of Lands .....	4,816 50		760 50		
Interest on Deferred Payments on Lands .....	338 17		420 15		
Rentals of Lands .....	275 57		174 93		
<b>FROM PENITENTIARY ENDOWMENT FUNDS:</b>		3,656 95		9,190 42	12,847 37
Repaid Invested Funds .....	2,234 66		7,766 75		
Interest on Invested Funds .....	1,422 29		1,423 67		
<b>FROM INSANE ASYLUM LANDS:</b>		11,110 73		22,177 02	33,287 75
Sales of lands .....	7,477 87		16,032 11		
Interest on Deferred Payments on Lands .....	2,869 59		5,528 20		
Rentals of Lands .....	763 27		616 71		
<b>FROM INSANE ASYLUM ENDOWMENT FUNDS:</b>		2,050 10		24,676 64	26,726 74
Repaid Invested Funds .....	500 00		21,627 54		
Interest on Invested Funds .....	1,550 10		3,049 10		
<b>FROM PUBLIC BUILDINGS LANDS:</b>		14,607 24		24,214 91	38,822 15
Sales of Lands .....	9,740 23		17,323 78		
Interest on Deferred Payments on Lands .....	4,806 01		6,616 33		
Rentals of Lands .....	61 00		274 80		
<b>FROM CHARITABLE INSTITUTIONS LANDS:</b>		17,180 87		29,662 51	46,843 38
Sales of Lands .....	11,196 04		19,935 69		
Interest on Deferred Payments on Lands .....	4,241 01		8,522 72		
Rentals of Lands .....	1,743 82		1,204 10		
<b>FROM CHARITABLE INSTITUTIONS ENDOW. FUNDS:</b>		31,280 24		61,582 39	92,862 63
Repaid Invested Funds .....	20,089 58		50,834 39		
Interest on Invested Funds .....	11,190 66		10,748 00		
<b>Total .....</b>		\$2,685,288 97		\$2,594,032 83	\$5,279,321 80

# DISBURSEMENTS

*Of the State for which Warrants have been drawn, as shown by the books in the office of the State Auditor,  
from October 1, 1908, to October 1, 1910.*

DEPARTMENT.	Classified Disbursements		October, 1908, October, 1909.		October, 1909, October, 1910.		Grand total.
	1908-1909.	1909-1910.	Amount.	Total.	Amount.	Total.	
<b>LEGISLATIVE: MAINTENANCE.</b>							
Legislature .....			\$ 58,357 54	\$ 58,357 54	\$ 7 50	\$ 7 50	\$ 58,365 04
<b>EXECUTIVE: Elective Officers.</b>							
Governor .....			10,999 76		11,409 75		
Treasurer .....			8,088 93		7,596 15		
Auditor .....			10,725 44		9,859 73		
Attorney General .....			10,202 24		10,386 01		
Secretary of State .....			16,496 85		12,549 02		
Superintendent of Public Instruction .....			7,592 29		8,498 09		
Mine Inspector .....			4,114 33	68,219 84	5,136 70	65,435 45	133,655 29
<b>Appointive Officers and Boards.</b>							
Adjutant General .....			17,367 52		23,579 59		
Assistant Adjutant General .....			889 68		1,215 00		
State Engineer .....			10,242 02		8,843 13		
Bank Commissioner .....			6,658 77		5,691 32		
Insurance Commissioner .....			7,720 73		6,686 38		
Water Commissioner .....			3,392 05		8,117 11		
Commissioner of I. L. & S. .....			13,002 93		7,245 68		
Traveling Library Commission .....			4,021 23		3,661 88		
Historical Society .....			1,371 91		2,717 01		
Board of Horticulture .....			7,964 71		7,775 55		
Pure Food Commission .....			1,323 71		5,770 45		
State Board of Health .....			5,770 45		8,051 89		
<b>STATE VETERINARIAN:</b>							
Salary of State Veterinarian .....	\$ 1,800 00	\$ 1,800 00					
Live Stock Sanitary Fund .....	14,522 85	20,393 52					
Predatory Animal Fund .....	27,470 32	23,978 59	43,793 17		46,172 11		
Game Warden .....			45,363 91		39,247 33		
Grain Commission .....	682 90	817 10					
Grain Commission Fund .....		567 80	682 90		1,284 90		

REPORT OF STATE AUDITOR.

<b>LAND DEPARTMENT:</b>								
Maintenance .....	\$46,094 59	\$ 42,489 79						
Carey Act Trust Fund .....	16,890 53	29,307 02	\$ 62,985 12	\$ 232,550 81	\$ 71,796 81	\$ 242,185 69	\$ 474,736 50	
<b>JUDICIARY:</b>								
Supreme Court .....	24,265 70	33,617 42						
Library Fund .....	1,597 38	1,625 87						
Lewiston State Law. Lib. Fund .....	2,514 48	589 85						
Lewiston State Law. Lib. Main. ....	3,224 55	2,866 06						
State Librarian .....	1,200 00	1,200 00						
State Imp. Fund, 1905 .....	22 00		32,824 11		39,899 20			
District Courts .....	38,912 42	57,414 65	38,912 42	71,736 53	57,414 65	97,313 85	169,050 38	
<b>INSTITUTIONS: (Educational, Charitable, Penal, Reformatory)</b>								
University .....	39,445 95	37,294 95						
University Fund .....	8,788 58	19,949 83						
School of Science Fund .....	1,423 85	18,685 91						
Agricultural College Fund .....	3,502 91	15,217 78	53,161 29		81,148 47			
Lewiston Normal .....	29,677 16	40,890 84						
Normal School Fund .....	9,585 79	6,326 41						
Lewiston State Nor. Sch. Lib. Fund ..	1,237 40	74 33						
Lewiston St. Nor. Imp. Fund .....	24,443 40	499 00	40,500 35		47,780 58			
Albion Normal .....	7,909 55	43,082 41						
Normal School Fund .....	27,682 84	5,492 84	32,352 95		48,575 25			
Academy of Idaho .....	6,920 85	39,481 22						
Academy Fund .....	18,528 17	6,153 57	34,603 69		45,634 79			
Deaf, Dumb and Blind School .....	715 86	21,983 21						
Charitable Institutions' Fund .....	1,055 75	26 65						
D. D. & B. Asylum Insurance Fund ..	18,181 30	1,062 65	20,299 78		23,072 51			
Soldiers' Home .....	4,071 92	11,822 29						
Soldiers' Home Fund .....	9,074 91	16,848 47	31,328 13		28,670 76			
Soldiers' Home End. Fund .....	47,824 82	41,119 34						
Idaho Insane Asylum .....	6,989 68	9,583 31	54,814 50		50,702 65			
Insane Asylum Fund .....	28,268 94	30,166 17						
North Idaho Insane Asylum .....	7,608 92	4,538 36	35,877 86		34,704 53			
North Idaho Insane Asylum Fund ..	50,118 18	43,738 10						
Idaho State Penitentiary .....	2,084 20	981 85	52,202 38		44,719 36			
Penitentiary Fund .....	24,814 93	50,653 90	32,839 68	387,980 61	58,317 40	473,336 89	861,317 50	
Idaho Industrial Training School .....	8,024 75	7,663 50						
Industrial School Fund .....								
<b>MISCELLANEOUS:</b>								
Capitol Building .....	13,909 81	15,274 87						
Insurance Fund Capitol Bldg. Annex ..	6,125 08		20,034 89		15,254 87			
State Board of Equalization .....			853 27		202 75			
Official Bonds .....			3,000 00					

REPORT OF STATE AUDITOR.

Disbursements—(Continued).

DEPARTMENT.	Classified Disburs'm'ts		October, 1908, October, 1909		October, 1909, October, 1910		Grand Total
	1908-1909	1909-1910	Amount	Total	Amount	Total	
Insurance Premiums .....			666 00		985 76		
Serving Requisition .....			794 13		615 67		
Summer Normal Schools .....			2,628 08		3,035 67		
Printing Constitutional Amendments .....			976 80				
Statue of Senator Shoup .....					2,922 55		
Alaska-Yukon-Pacific Exposition .....			25,449 56		4,451 57		
Purchase of Land, Shoshone Park .....			1,976 00		2,000 00		
Payment of Money Oneida Irrigation Dist. ....			12,296 48		1,203 25		
Children's Home F. & A. Society .....					15,119 18		
Code Commission .....			1,079 13				
Senate Bill No. 87. Printing House & Sen. Jour. ....			916 00	\$ 70,670 34		\$ 46,711 27	\$ 117,381 61
Total .....				\$ 889,515 67		\$ 924,990 65	\$ 1,814,506 32
<b>MISCELLANEOUS.</b>							
<b>RELIEF MEASURES AND DEFICIENCIES:</b>							
Relief Bills .....			\$ 6,050 68				
Relief of the Blackstone Mining Co. ....			90 00				
Deficiencies, 1905-6 .....			255 86				
Deficiencies House Bill No. 130 .....			58,966 88	\$ 65,333 42	\$ 34 69	\$ 34 69	\$ 65,398 11
<b>PAID TO COUNTIES:</b>							
Teachers' Institute Fund .....			\$ 513.59				
National Forest Reserve Fund .....			71,423 46		\$ 48,892 79		
Common School Fund .....			176,467 17	\$ 248,194 22	228,505 31	\$ 277,398 10	\$ 525,802 32
<b>REFUNDS:</b>							
Homesteaders' Fund .....			\$ 1,611 40		\$ 2,589 25		
General School Fund .....			140 70				
Common School Fund .....			2,447 55		3,622 43		
University Fund .....			135 84		69 25		
Normal School Fund .....			23 70		26 18		
School of Science Fund .....			72 90		23 90		
Agricultural College Fund .....			92 93		76 00		
Insane Asylum Fund .....			78 12		101 72		
Charitable Institutions Fund .....				\$ 4,603 14	38 50	\$ 6,547 23	\$ 11,150 37

<b>IMPROVEMENTS.</b>							
<b>SOLDIERS' HOME:</b>							
Soldiers' Home Imp. Fund, 1905 .....	\$ 989 56						
Soldiers' Home Imp. Fund, 1907 .....	52 10						
Soldiers' Home Imp. Fund, 1909 .....	2,060 98	\$ 12,862 08	\$ 3,102 64		\$ 12,862 08		\$ 15,964 72
<b>UNIVERSITY:</b>							
University Imp. Fund, 1905 .....	\$ 439 41	\$ 113 57					
University of Idaho Re-Bldg. Fund, 1907 .....	483 56						
University of Idaho Re-bldg. and Eq. F'd., 1907 .....	83,402 41	7,708 56					\$ 126,123 12
Univ. of I. Imp. Fund, 1909 .....	14,389 46	19,586 15	\$ 98,714 84		\$ 27,408 28		
<b>NORTH IDAHO INSANE ASYLUM:</b>							
North Idaho Insane Asy. B. & I. Fund, 1907 .....	14,342 86	2 52					
North Idaho Insane Asy. B. & I. Fund, 1909 .....	11,352 71	11,077 79	25,695 57		11,080 31		36,775 88
<b>LEWISTON STATE NORMAL SCHOOL:</b>							
Lew. St. Nor. Sch. B. & I. F'd., 1907 .....	608 36						
Lew. St. Nor. Sch. B. & I. F'd., 1909 .....	14,414 89	38,334 42					
State Imp. F'd., 1905 .....	20 46		15,043 71		38,334 42		53,378 13
<b>ALBION STATE NORMAL SCHOOL:</b>							
Albion St. Nor. School Fund, 1905 .....	62 60						
Albion St. Nor. School Fund, 1907 .....	183 65						
Albion St. Nor. School Fund, 1909 .....	72 74	15,506 66	318 99		15,506 66		15,825 65
<b>IDAHO IND. TRAINING SCHOOL:</b>							
Idaho Ind. Ref. School Fund, 1905 .....	3,589 04						
I. Ind. Training Sch. Fund, 1907 .....	18,093 05						
I. Ind. Training School Fund, 1909 .....	2,645 70	45,311 68	24,327 79		45,311 68		69,639 47
<b>DEAF, DUMB AND BLIND SCHOOL:</b>							
St. Deaf-Blind Sch. Bldg. Fund, 1909 .....	20 78	24,978 62	20 78		24,978 62		24,999 40
<b>NEW CAPITOL BUILDING:</b>							
Public Buildings End. Fund .....	7,823 66	68,970 10					
Public Buildings' Fund .....	29,906 57	13,947 87	28,730 23		82,917 97		111,648 20
<b>IDAHO STATE PENITENTIARY:</b>							
Penitentiary Imp. F'd., 1905 .....	2,255 84						
Penitentiary Imp. F'd., 1909 .....	464 00	15,615 79	2,719 84		15,615 79		18,335 63
<b>ACADEMY OF IDAHO:</b>							
Academy of Idaho Imp. Fund, 1909 .....	13,559 84	22,379 82	13,559 84		22,379 82		35,939 66

Disbursements—(Continued).

DEPARTMENT.	Classified Disburs'm'ts		October, 1908, October, 1909		October, 1909, October, 1910		Grand Total
	1908-1909	1909-1910	Amount	Total	Amount	Total	
SALMON-CLEARWATER BRIDGE FD., 1909.....	16 50						
LINCOLN-CASSIA WAGON BR. FD., 1909.....	8 30	101 35					
BONNER'S FERRY WAGON BR. FD., 1909.....	14 94	17,985 06					
PARIS-FRANKLIN ROAD FUND, 1909.....	2 50	1,798 61					
INTERMOUNTAIN ROAD FUND, 1905.....	1,871 36						
LAND SURVEYS FUND, 1905.....	8,810 00		10,723 60	\$ 222,957 83	\$ 19,885 02	\$ 316,280 65	\$ 30,608 62
Total .....				\$ 222,957 83		\$ 316,280 65	\$ 539,238 48

EXPENDITURE OF ENDOWMENT FUNDS.

Warrants drawn against the various Endowment Funds on order of the Chairman of the State Board of Land Commissioners as investments on Farm Loans, Purchase of School Bonds and Purchase of General Fund State Warrants, from October 1, 1908, to October 1, 1910.

FUNDS.	Oct. 1, 1908, to Oct. 1, 1909.		Oct. 1, 1909, to Oct. 1, 1910.		Grand total.
	Amount.	Total.	Amount.	Total.	
General School Fund .....	\$ 502,440 64		\$ 410,387 05		\$ 912,827 69
University Endowment Fund .....	54,588 61		88,859 92		143,448 53
School of Science Endowment Fund.....	1,038 59		85,138 75		86,177 34
Normal School Endowment Fund.....	44,852 99		53,600 00		98,452 99
Insane Asylum Endowment Fund.....	5,000 00		37,027 54		42,027 54
Penitentiary Endowment Fund.....	2,421 88		10,744 87		13,166 75
Agricultural College Endowment Fund.....	63,353 57	\$ 673,696 28	69,660 40	\$ 839,905 86	84,487 33
Charitable Institutions Endowment Fund.....					133,013 97
Total .....		\$ 673,696 28		\$ 839,905 86	\$1,513,602 14

RECAPITULATION

Of Warrants drawn from October 1, 1908, to October 1, 1910.

Maintenance .....	\$1,814,506 82
Relief Measures and Deficiencies.....	65,398 11
Paid to Counties .....	525,802 32
Refunds .....	11,150 37
Improvements .....	539,238 48
Endowment .....	1,513,602 14
Total .....	\$4,469,697 74

**ABSTRACT OF FUNDS.**

**General Fund.**

By balance, October 1, 1908.....	\$ 14,256 32	
Amount apportioned thereto .....	766,282 36	
Disbursements made .....	\$ 751,147 31	
Balance, September 30, 1909.....	29,391 37	
	<u>\$ 780,538 68</u>	<u>\$ 780,538 68</u>

By balance, October 1, 1909.....	\$ 29,391 37	
Amount apportioned thereto .....	886,391 38	
Disbursements made .....	\$ 903,516 93	
Balance, September 30, 1910 .....	12,265 82	
	<u>\$ 915,782 75</u>	<u>\$ 915,782 75</u>

**General Interest and Sinking Fund.**

By balance, October 1, 1908.....	\$ 94,954 29	
Amount apportioned thereto .....	188,587 06	
Disbursements made .....	\$ 51,521 25	
Balance, September 30, 1909 .....	232,020 10	
	<u>\$ 283,541 35</u>	<u>\$ 283,541 35</u>

By balance, October 1, 1909.....	\$ 232,020 10	
Amount apportioned thereto .....	244,277 59	
Disbursements made .....	\$ 180,568 57	
Balance, September 30, 1910 .....	295,729 12	
	<u>\$ 476,297 69</u>	<u>\$ 476,297 69</u>

**Capitol Building Sinking Fund.**

By balance, October 1, 1908 .....	\$ 6,544 73	
Amount apportioned thereto .....	10,745 12	
Disbursements made .....	\$ 5,200 00	
Balance, September 30, 1909 .....	12,089 85	
	<u>\$ 17,289 85</u>	<u>\$ 17,289 85</u>

By balance, October 1, 1909 .....	\$ 12,089 85	
Amount apportioned thereto .....	11,329 83	
Disbursements made .....	\$ 8,200 00	
Balance, September 30, 1910 .....	15,219 68	
	<u>\$ 23,419 68</u>	<u>\$ 23,419 68</u>

**Deficiency Bond Sinking Fund.**

By balance, October 1, 1908 .....		\$ 3,920 34
Amount apportioned thereto .....		2,345 70
Disbursements made .....	\$ 1,000 00	
Transferred to general interest and sinking fund, September 8, 1909 .....	5,266 04	
	<u>\$ 6,266 04</u>	<u>\$ 6,266 04</u>

**Salmon River Bridge Fund, 1909.**

Amount apportioned thereto .....		\$ 9,000 00
Disbursements made .....	\$ 16 50	
Balance, September 30, 1909 .....	8,983 50	
	<u>\$ 9,000 00</u>	<u>\$ 9,000 00</u>

By balance, October 1, 1909 .....		\$ 8,983 50
Disbursements made .....	\$ 8,983 50	
	<u>\$ 8,983 50</u>	<u>\$ 8,983 50</u>

**Lincoln-Cassia Wagon Bridge Fund, 1909.**

Amount apportioned thereto .....		\$ 10,000 00
Disbursements made .....	\$ 8 30	
Balance, September 30, 1909.....	9,991 70	
	<u>\$ 10,000 00</u>	<u>\$ 10,000 00</u>

By balance, October 1, 1909 .....		\$ 9,991 70
Disbursements made .....	\$ 101 35	
Balance, September 30, 1910 .....	9,890 35	
	<u>\$ 9,991 70</u>	<u>\$ 9,991 70</u>

**University Improvement Fund, 1909.**

Amount apportioned thereto .....		\$ 52,000 00
Disbursements made .....	\$ 12,161 39	
Balance, September 30, 1909 .....	39,838 61	
	<u>\$ 52,000 00</u>	<u>\$ 52,000 00</u>

By balance, October 1, 1909 .....		\$ 39,838 61
Disbursements made .....	\$ 21,814 22	
Balance, September 30, 1910 .....	18,024 39	
	<u>\$ 39,838 61</u>	<u>\$ 39,838 61</u>

**University of Idaho Rebuilding and Equipment Sinking Fund, 1907.**

By balance, October 1, 1908 .....	\$ 5,886 19	
Amount apportioned thereto .....		47,458 55
Disbursements made .....	\$ 44,800 00	
Balance, September 30, 1909 .....	8,544 74	
	<u>\$ 53,344 74</u>	<u>\$ 53,344 74</u>

By balance, October 1, 1909 .....	\$ 8,544 74	
Amount apportioned thereto .....		65,284 15
Disbursements made .....	\$ 61,499 20	
Transferred, May 14, 1910 .....	12,329 69	
	<u>\$ 73,828 89</u>	<u>\$ 73,828 89</u>

**Atlanta Wagon Road Sinking Fund, 1907.**

By balance, October 1, 1908 .....	\$ 199 28	
Amount apportioned thereto .....		382 24
Disbursements made .....	\$ 200 00	
Transferred to general interest and sinking fund, September 8, 1909 .....	381 52	
	<u>\$ 581 52</u>	<u>\$ 581 52</u>

**Horticulture Inspection Fund.**

Amount apportioned thereto .....	\$ 8 17	
Balance, September 30, 1909 .....	\$ 8 17	
	<u>\$ 8 17</u>	<u>\$ 8 17</u>

Balance, October 1, 1909 .....	\$ 8 17	
Amount apportioned thereto .....		17 60
Balance, September 30, 1910 .....	\$ 25 77	
	<u>\$ 25 77</u>	<u>\$ 25 77</u>

**Meadows-Payette Lakes Wagon Road Sinking Fund, 1907.**

Balance, October 1, 1908 .....	\$ 147 23	
Amount apportioned thereto .....		254 79
Disbursements made .....	\$ 120 00	
Transferred to general interest and sinking fund, September 8, 1909 .....	282 02	
	<u>\$ 402 02</u>	<u>\$ 402 02</u>

**Predatory Animal Fund.**

By balance, October 1, 1908 .....	\$ 6,928 97	
Amount apportioned thereto .....		23,822 48
Disbursements made .....	\$ 27,676 92	
Balance, September 30, 1909 .....	3,074 53	
	<u>\$ 30,751 45</u>	<u>\$ 30,751 45</u>

By balance, October 1, 1909 .....	\$ 3,074 53	
Amount apportioned thereto .....		7,133 86
Disbursements made .....	\$ 9,375 95	
Balance, September 30, 1910 .....	832 44	
	<u>\$ 10,208 39</u>	<u>\$ 10,208 39</u>

**Soldiers' Home Endowment Fund.**

By balance, October 1, 1908 .....	\$ 3,345 05	
Amount apportioned thereto .....		11,981 25
Disbursements made .....	\$ 9,212 84	
Balance, September 30, 1909 .....	6,113 46	
	<u>\$ 15,326 30</u>	<u>\$ 15,326 30</u>

By balance, October 1, 1909 .....	\$ 6,113 46	
Amount apportioned thereto .....		10,764 07
Disbursements made .....	\$ 14,307 68	
Balance, September 30, 1910 .....	2,569 85	
	<u>\$ 16,877 53</u>	<u>\$ 16,877 53</u>

**Game Fund.**

By balance, October 1, 1908 .....	\$ 14,434 55	
Amount apportioned thereto .....		37,386 55
Disbursements made .....	\$ 43,545 57	
Balance, September 30, 1909 .....	8,275 53	
	<u>\$ 51,821 10</u>	<u>\$ 51,821 10</u>

By balance, October 1, 1909 .....	\$ 8,275 53	
Amount apportioned thereto .....		42,854 65
Disbursements made .....	\$ 38,879 67	
Balance, September 30, 1910 .....	12,250 51	
	<u>\$ 51,130 18</u>	<u>\$ 51,130 18</u>

**National Forest Reserve Fund.**

Amount apportioned thereto .....	\$ 71,423 46	
Disbursements made .....	\$ 71,423 46	
	<u>\$ 71,423 46</u>	<u>\$ 71,423 46</u>

## State Board of Health Fund.

Amount apportioned thereto, November 27, 1909 .....		\$	114 50	
Balance, September 30, 1910 .....	\$	114 50		
	\$	114 50	\$	114 50

## Teachers' Institute Fund.

By balance, October 1, 1908 .....		\$	513 59	
Amount apportioned thereto .....			77 00	
Disbursements made .....	\$	513 59		
Transfer .....		12 00		
Balance, September 30, 1909 .....		65 00		
	\$	590 59	\$	590 59

By balance, October 1, 1909 .....		\$	65 00	
By transfer to general fund, May 14, 1910 .....	\$	65 00		
	\$	65 00	\$	65 00

## General School Fund.

By balance, October 1, 1908 .....		\$	17,508 38	
Amount apportioned thereto .....			531,768 88	
Disbursements made .....	\$	494,971 34		
Balance, September 30, 1909 .....		54,305 92		
	\$	549,277 26	\$	549,277 26

By balance, October 1, 1909 .....		\$	54,305 92	
Amount apportioned thereto .....			446,739 84	
Disbursements made .....	\$	405,535 05		
Balance, September 30, 1910 .....		95,510 71		
	\$	501,045 76	\$	501,045 76

## Common School Fund.

By balance, October 1, 1908 .....		\$	25,110 43	
Amount apportioned thereto .....			194,153 29	
Disbursements made .....	\$	178,894 36		
Balance, September 30, 1909 .....		40,369 36		
	\$	219,263 72	\$	219,263 72

By balance, October 1, 1909 .....		\$40,369 36		
Amount apportioned thereto .....		220,874 66		
Disbursements made .....	\$	232,170 40		
Balance, September 30, 1910 .....		29,073 62		
	\$	261,244 02	\$	261,244 02

## University Land Endowment Fund.

By balance, October 1, 1908 .....		\$	1,600 25	
Amount apportioned thereto .....			60,635 54	
Disbursements made .....	\$	41,338 61		
Balance, September 30, 1909 .....		20,897 18		
	\$	62,235 79	\$	62,235 79

By balance, October 1, 1909 .....		\$	20,897 18	
Amount apportioned thereto .....			86,268 18	
Disbursements made .....	\$	101,859 92		
Balance, September 30, 1910 .....		5,305 44		
	\$	107,165 36	\$	107,165 36

## University Fund.

By balance, October 1, 1908 .....		\$	1,172 55	
Amount apportioned thereto .....			20,765 62	
Disbursements made .....	\$	9,076 82		
Balance, September 30, 1909 .....		12,861 35		
	\$	21,938 17	\$	21,938 17

By balance, October 1, 1909 .....		\$	12,861 35	
Amount apportioned thereto .....			19,592 00	
Disbursements made .....	\$	20,019 68		
Balance, September 30, 1910 .....		12,433 67		
	\$	32,453 35	\$	32,453 35

## Normal School Endowment Fund.

By balance, October 1, 1908 .....		\$	257 92	
Amount apportioned thereto .....			45,122 10	
Disbursements made .....	\$	44,852 99		
Balance, September 30, 1909 .....		527 03		
	\$	45,380 02	\$	45,380 02

By balance, October 1, 1909 .....		\$	527 03	
Amount apportioned thereto .....			59,092 45	
Disbursements made .....	\$	52,600 00		
Balance, September 30, 1910 .....		7,019 48		
	\$	59,619 48	\$	59,619 48

## Normal School Fund.

By balance, October 1, 1908 .....	\$ 16,264 92	
Amount apportioned thereto .....	16,237 08	
Disbursements made .....	\$ 19,763 01	
Balance, September 30, 1909 .....	12,738 99	
	<u>\$ 32,502 00</u>	<u>\$ 32,502 00</u>

By balance, October 1, 1909 .....	\$ 12,738 99	
Amount apportioned thereto .....	19,558 75	
Disbursements made .....	\$ 14,072 95	
Balance, September 30, 1910 .....	18,224 79	
	<u>\$ 32,297 74</u>	<u>\$ 32,297 74</u>

## School of Science Endowment Fund.

By balance, October 1, 1908 .....	\$ 497 58	
Amount apportioned thereto .....	15,929 81	
Disbursements made .....	\$ 1,038 59	
Balance, September 30, 1909 .....	15,388 80	
	<u>\$ 16,427 39</u>	<u>\$ 16,427 39</u>

By balance, October 1, 1909 .....	\$ 15,388 80	
Amount apportioned thereto .....	77,573 09	
Disbursements made .....	\$ 85,138 75	
Balance, September 30, 1910 .....	7,823 14	
	<u>\$ 92,961 89</u>	<u>\$ 92,961 89</u>

## School of Science Fund.

By balance, October 1, 1908 .....	\$ 870 39	
Amount apportioned thereto .....	11,983 60	
Disbursements made .....	\$ 1,462 25	
Balance, September 30, 1909 .....	11,391 74	
	<u>\$ 12,853 99</u>	<u>\$ 12,853 99</u>

By balance, October 1, 1909 .....	\$ 11,391 74	
Amount apportioned thereto .....	11,648 04	
Disbursements made .....	\$ 17,747 87	
Balance, September 30, 1910 .....	5,291 91	
	<u>\$ 23,039 78</u>	<u>\$ 23,039 78</u>

## Agricultural College Endowment Fund.

By balance, October 1, 1908 .....	\$ 427 68	
Amount apportioned thereto .....	29,436 63	
Balance, September 30, 1909 .....	\$ 29,864 31	
	<u>\$ 29,864 31</u>	<u>\$ 29,864 31</u>

By balance, October 1, 1909 .....	\$ 29,864 31	
Amount apportioned thereto .....	56,233 68	
Disbursements made .....	\$ 84,487 42	
Balance, September 30, 1910 .....	1,610 57	
	<u>\$ 86,097 99</u>	<u>\$ 86,097 99</u>

## Agriculture College Fund.

By balance, October 1, 1908 .....	\$ 184 42	
Amount apportioned thereto .....	9,668 87	
Disbursements made .....	\$ 3,488 26	
Balance, September 30, 1909 .....	6,365 03	
	<u>\$ 9,853 29</u>	<u>\$ 9,853 29</u>

By balance, October 1, 1909 .....	\$ 6,365 03	
Amount apportioned thereto .....	18,067 04	
Disbursements made .....	\$ 14,747 30	
Balance, September 30, 1910 .....	9,684 77	
	<u>\$ 24,432 07</u>	<u>\$ 24,432 07</u>

## Academy Fund.

By balance, October 1, 1908 .....	\$ 6,186 12	
Amount apportioned thereto .....	4,580 03	
Disbursements made .....	\$ 6,920 85	
Balance, September 30, 1909 .....	3,845 30	
	<u>\$ 10,766 15</u>	<u>\$ 10,766 15</u>

By balance, October 1, 1909 .....	\$ 3,845 30	
Amount apportioned thereto .....	5,459 94	
Disbursements made .....	\$ 5,897 77	
Balance, September 30, 1910 .....	3,407 47	
	<u>\$ 9,305 24</u>	<u>\$ 9,305 24</u>

## Industrial School Fund.

By balance, October 1, 1908 .....	\$	6,129 59	
Amount apportioned thereto .....		5,054 49	
Disbursements made .....	\$	6,256 48	
Transfer .....		2,242 73	
Balance, September 30, 1909 .....		2,684 87	
	\$	<u>11,184 08</u>	\$ <u>11,184 08</u>

By balance, October 1, 1909 .....	\$	2,684 87	
Amount apportioned thereto .....		5,459 94	
Disbursements made .....	\$	7,642 20	
Balance, September 30, 1910 .....		502 61	
	\$	<u>8,144 81</u>	\$ <u>8,144 81</u>

## North Idaho Insane Asylum Fund.

By balance, October 1, 1908 .....	\$	6,016 60	
Amount apportioned thereto .....		4,809 16	
Disbursements made .....	\$	7,838 05	
Balance, September 30, 1909 .....		2,987 71	
	\$	<u>10,825 76</u>	\$ <u>10,825 76</u>

By balance, October 1, 1909 .....	\$	2,987 71	
Amount apportioned thereto .....		5,459 92	
Disbursements made .....	\$	4,532 36	
Balance, September 30, 1910 .....		3,915 27	
	\$	<u>8,447 63</u>	\$ <u>8,447 63</u>

## Insane Asylum Endowment Fund.

By balance, October 1, 1908 .....	\$	8,194 65	
Amount apportioned thereto .....		7,977 87	
Disbursements made .....	\$	5,000 00	
Balance, September 30, 1909 .....		11,172 52	
	\$	<u>16,172 52</u>	\$ <u>16,172 52</u>

By balance, October 1, 1909 .....	\$	11,172 52	
Amount apportioned thereto .....		36,225 25	
Disbursements made .....	\$	33,827 54	
Balance, September 30, 1910 .....		13,570 23	
	\$	<u>47,397 77</u>	\$ <u>47,397 77</u>

## Insane Asylum Fund.

By balance, October 1, 1908 .....	\$	4,493 73	
Amount apportioned thereto .....		5,132 96	
Disbursements made .....	\$	7,067 80	
Balance, September 30, 1909 .....		2,608 89	
	\$	<u>9,676 69</u>	\$ <u>9,676 69</u>

By balance, October 1, 1909 .....	\$	2,608 89	
Amount apportioned thereto .....		9,314 01	
Disbursements made .....	\$	9,685 03	
Balance, September 30, 1910 .....		2,237 87	
	\$	<u>11,922 90</u>	\$ <u>11,922 90</u>

## Penitentiary Endowment Fund.

By balance, October 1, 1908 .....	\$	3 45	
Amount apportioned thereto .....		7,051 16	
Disbursements made .....	\$	2,421 88	
Balance, September 30, 1909 .....		4,632 73	
	\$	<u>7,054 61</u>	\$ <u>7,054 61</u>

By balance, October 1, 1909 .....	\$	4,632 73	
Amount apportioned thereto .....		8,527 25	
Disbursements made .....	\$	4,744 87	
Balance, September 30, 1910 .....		8,415 11	
	\$	<u>13,159 98</u>	\$ <u>13,159 98</u>

## Penitentiary Fund.

By balance, October 1, 1908 .....	\$	6,182 14	
Amount apportioned thereto .....		2,036 03	
Disbursements made .....	\$	2,084 20	
Balance, September 30, 1909 .....		6,133 97	
	\$	<u>8,218 17</u>	\$ <u>8,218 17</u>

By balance, October 1, 1909 .....	\$	6,133 97	
Amount apportioned thereto .....		2,098 75	
Disbursements made .....	\$	981 85	
Balance, September 30, 1909 .....		7,250 87	
	\$	<u>8,232 72</u>	\$ <u>8,232 72</u>

**Soldiers' Home Fund.**

By balance, October 1, 1908 .....	\$	3,846 98	
Amount apportioned thereto .....		2,862 61	
Disbursements made .....	\$	4,071 92	
Balance, September 30, 1909 .....		2,637 67	
	\$	<u>6,709 59</u>	\$ <u>6,709 59</u>

By balance, October 1, 1909 .....	\$	2,637 67	
Amount apportioned thereto .....		3,412 44	
Balance, September 30, 1910 .....	\$	6,050 11	
	\$	<u>6,050 11</u>	\$ <u>6,050 11</u>

**Public Buildings' Endowment Fund.**

Amount apportioned thereto .....	\$	69,753 63	
Disbursements made .....	\$	7,823 66	
Balance, September 30, 1909 .....		61,929 97	
	\$	<u>69,753 63</u>	\$ <u>69,753 63</u>

By balance, October 1, 1909 .....	\$	61,929 97	
Amount apportioned thereto .....		17,495 83	
Disbursements made .....	\$	68,916 35	
Balance, September 30, 1910 .....		10,509 45	
	\$	<u>79,425 80</u>	\$ <u>79,425 80</u>

**Public Buildings' Fund.**

By balance, October 1, 1908 .....	\$	23,096 90	
Amount apportioned thereto .....		4,867 01	
Disbursements made .....	\$	20,906 57	
Balance, September 30, 1909 .....		7,057 34	
	\$	<u>27,963 91</u>	\$ <u>27,963 91</u>

By balance, October 1, 1909 .....	\$	7,057 34	
Amount apportioned thereto .....		6,891 13	
Disbursements made .....	\$	13,947 87	
Balance, September 30, 1910 .....		60	
	\$	<u>13,948 47</u>	\$ <u>13,948 47</u>

**Charitable Institutions' Endowment Fund.**

By balance, October 1, 1908 .....			\$	47,772 60
Amount apportioned thereto .....				31,285 62
Disbursements made .....	\$	73,353 57		
Balance, September 30, 1909 .....		5,704 65		
	\$	<u>79,058 22</u>	\$	<u>79,058 22</u>

By balance, October 1, 1909 .....			\$	5,704 65
Amount apportioned thereto .....				70,770 08
Disbursements made .....	\$	69,660 40		
Balance, September 30, 1910 .....		6,814 33		
	\$	<u>76,474 73</u>	\$	<u>76,474 73</u>

**Charitable Institutions' Fund.**

By balance, October 1, 1908 .....	\$	671 06	
Amount apportioned thereto .....		572 79	
Disbursements made .....	\$	715 86	
Balance, September 30, 1909 .....		527 99	
	\$	<u>1,243 85</u>	\$ <u>1,243 85</u>

By balance, October 1, 1909 .....	\$	527 99	
Amount apportioned thereto .....		682 58	
Disbursements made .....	\$	38 50	
Balance, September 30, 1910 .....		1,172 07	
	\$	<u>1,210 57</u>	\$ <u>1,210 57</u>

**Carey Act Trust Fund.**

By balance, October 1, 1908 .....	\$	133,030 94	
Amount apportioned thereto .....		45,272 97	
Disbursements made .....	\$	16,335 24	
Balance, September 30, 1909 .....		161,968 67	
	\$	<u>178,303 91</u>	\$ <u>178,303 91</u>

By balance, October 1, 1909 .....	\$	161,968 67	
Amount apportioned thereto .....		63,278 30	
Disbursements made .....	\$	27,590 94	
Balance, September 30, 1910 .....		197,656 03	
	\$	<u>225,246 97</u>	\$ <u>225,246 97</u>

## Library Fund.

By balance, October 1, 1908 .....	\$	4,481 54	
Amount apportioned thereto .....		3,845 00	
Disbursements made .....	\$	1,591 38	
Balance, September 30, 1909 .....		6,735 16	
	\$	8,326 54	\$ 8,326 54

By balance, October 1, 1909 .....	\$	6,735 16	
Amount apportioned thereto .....		4,225 00	
Disbursements made .....	\$	1,557 92	
Balance, September 30, 1910 .....		9,402 24	
	\$	10,960 16	\$ 10,960 16

## Lewiston State Law Library Fund.

By balance, October 1, 1908 .....	\$	1,135 05	
Amount apportioned thereto .....		1,425 00	
Disbursements made .....	\$	2,423 48	
Balance, September 30, 1909 .....		136 57	
	\$	2,560 05	\$ 2,560 05

By balance, October 1, 1909 .....	\$	136 57	
Amount apportioned thereto .....		1,145 00	
Disbursements made .....	\$	650 85	
Balance, September 30, 1910 .....		630 72	
	\$	1,281 57	\$ 1,281 57

## Penitentiary Improvement Fund, 1905.

By balance, October 1, 1908 .....	\$	5,841 56	
Disbursements made .....	\$	2,140 84	
Balance, September 30, 1909 .....		3,700 72	
	\$	5,841 56	\$ 5,841 56

By balance, October 1, 1909 .....	\$	3,700 72	
Disbursements made .....	\$	115 00	
Transferred to general fund, May 14, 1910 .....		3,585 72	
	\$	3,700 72	\$ 3,700 72

## Lewiston Normal School Library Fund.

By balance, October 1, 1908 .....	\$	2 55	
Amount apportioned thereto .....		15 00	
Balance, September 30, 1909 .....	\$	17 55	
	\$	17 55	\$ 17 55

By balance, October 1, 1909 .....	\$	17 55	
Amount apportioned thereto .....		105 00	
Disbursements made .....	\$	74 33	
Balance, September 30, 1910 .....		48 22	
	\$	122 55	\$ 122 55

## Lewiston Normal School Improvement Fund.

By balance, October 1, 1908 .....	\$	237 43	
Amount apportioned thereto .....		1,000 00	
Disbursements made .....	\$	1,237 40	
Transferred to the general fund .....		03	
	\$	1,237 43	\$ 1,237 43

Amount apportioned thereto .....	\$	500 00	
Disbursements made .....	\$	499 00	
Balance, September 30, 1910 .....		1 00	
	\$	500 00	\$ 500 00

## University Improvement Fund, 1905.

By balance, October 1, 1908 .....	\$	4,387 73	
Disbursements made .....	\$	419 51	
Balance, September 30, 1909 .....		3,968 22	
	\$	4,387 73	\$ 4,387 73

By balance, October 1, 1909 .....	\$	3,968 22	
Disbursements made .....	\$	177 71	
Transferred to University endowment fund, May 14, 1910 .....		1,482 03	
Transferred to the general fund, May 14, 1910 .....		2,308 48	
	\$	3,968 22	\$ 3,968 22

## University of Idaho Rebuilding Fund, 1907.

By balance, October 1, 1908 .....		\$	483 56	
Disbursements made .....	\$	483 56		
	\$	483 56	\$	483 56

## Land Surveys' Fund, 1905.

By balance, October 1, 1908 .....		\$	17,466 43	
Disbursements made .....	\$	8,810 00		
Balance, September 30, 1909 .....		8,656 43		
	\$	17,466 43	\$	17,466 43

By balance, October 1, 1909 .....		\$	8,656 43	
Bonds redeemed, June 28, 1910 .....	\$	8,656 43		
	\$	8,656 43	\$	8,656 43

## Intermountain Road Fund, 1905.

By balance, October 1, 1908 .....		\$	4,564 79	
Disbursements made .....	\$	1,871 36		
Transferred to general fund .....		2,693 43		
	\$	4,564 79	\$	4,564 79

## Lewiston State Normal School Building and Improvement Fund, 1907.

By balance, October 1, 1908 .....		\$	608 59	
Disbursements made .....	\$	608 36		
Transferred to general fund .....		23		
	\$	608 59	\$	608 59

## Albion State Normal School Fund, 1905.

By balance, October 1, 1908 .....		\$	1,202 80	
Disbursements made .....	\$	62 60		
Transferred to general fund .....		1,140 20		
	\$	1,202 80	\$	1,202 80

## State Improvement Fund, 1905.

By balance, October 1, 1908 .....		\$	979 96	
Disbursements made .....	\$	50 46		
Transferred to general fund .....		929 50		
	\$	979 96	\$	979 96

Amount apportioned thereto .....		\$	2 50	
Balance, September 30, 1910 .....	\$	2 50		
	\$	2 50	\$	2 50

## Soldiers' Home Improvement Fund, 1905.

By balance, October 1, 1908 .....		\$	1,513 40	
Disbursements made .....	\$	989 56		
Balance, September 30, 1909 .....		523 84		
	\$	1,513 40	\$	1,513 40

By balance, October 1, 1909 .....		\$	523 84	
Transferred to general fund, May 14, 1910 .....	\$	523 84		
	\$	523 84	\$	523 84

## Idaho Industrial Training School Fund, 1905.

By balance, October 1, 1908 .....		\$	4,007 09	
Amount apportioned thereto .....		1,267 69		
Disbursements made .....	\$	3,589 04		
Balance, September 30, 1909 .....		1,685 74		
	\$	5,274 78	\$	5,274 78

By balance, October 1, 1909 .....		\$	1,685 74	
Transferred to general fund, May 14, 1910 .....	\$	1,685 74		
	\$	1,685 74	\$	1,685 74

## University of Idaho Rebuilding and Equipment Fund, 1907.

By balance, October 1, 1908 .....		\$	97,482 60	
Disbursements made .....	\$	82,973 87		
Balance, September 30, 1909 .....		14,508 73		
	\$	97,482 60	\$	97,482 60

By balance, October 1, 1909 .....		\$	14,508 73	
Disbursements made .....	\$	7,805 20		
Balance, September 30, 1910 .....		6,703 53		
	\$	14,508 73	\$	14,508 73

## North Idaho Insane Asylum Building and Improvement Fund, 1907.

By balance, October 1, 1908 .....		\$	14,345 38	
Disbursements made .....	\$	14,113 73		
Transfer .....		229 13		
Balance, September 30, 1909 .....		2 52		
	\$	14,345 38	\$	14,345 38

By balance, October 1, 1909 .....		\$	2 52	
Disbursements made .....	\$	2 52		
	\$	2 52	\$	2 52

**Idaho Soldiers' Home Improvement Fund, 1907.**

By balance, October 1, 1908 .....	\$	54 60	\$	54 60
Disbursements made .....	\$	54 60		
	\$	<u>54 60</u>	\$	<u>54 60</u>

**Meadows-Payette Lakes Wagon Road Fund, 1907.**

By balance, October 1, 1908 .....	\$	1 11		
Transferred to general fund, May 15, 1909 .....	\$	1 11		
	\$	<u>1 11</u>	\$	<u>1 11</u>

**Albion State Normal School Fund, 1907.**

By balance, October 1, 1908 .....	\$	183 65	\$	183 65
Balance, September 30, 1909 .....	\$	183 65		
	\$	<u>183 65</u>	\$	<u>183 65</u>

By balance, October 1, 1909 .....	\$	183 65	\$	183 65
Disbursements made .....	\$	183 65		
	\$	<u>183 65</u>	\$	<u>183 65</u>

**Academy of Idaho Improvement Fund, 1907.**

By balance, October 1, 1908 .....	\$	31		
Transferred to general fund .....	\$	31		
	\$	<u>31</u>	\$	<u>31</u>

**Idaho Industrial Training School Fund, 1907.**

By balance, October 1, 1908 .....	\$	18,093 05		
Transfer by error .....		1,768 27		
Disbursements made .....	\$	19,861 32		
	\$	<u>19,861 32</u>	\$	<u>19,861 32</u>

**Live Stock Sanitary Fund.**

By balance, October 1, 1908 .....	\$	7,460 41		
Amount apportioned thereto .....		22,918 28		
Disbursements made .....	\$	14,824 80		
Transfer .....		6,000 00		
Balance, September 30, 1909 .....		9,553 89		
	\$	<u>30,378 69</u>	\$	<u>30,378 69</u>

By balance, October 1, 1909 .....	\$	9,553 89		
Amount apportioned thereto .....		25,771 18		
Disbursements made .....	\$	20,438 37		
Balance, September 30, 1910 .....		14,886 70		
	\$	<u>35,325 07</u>	\$	<u>35 325 07</u>

**Homesteaders' Fund.**

Amount apportioned thereto .....			\$	4,737 50
Disbursements made .....	\$	1,027 25		
Balance, September 30, 1909 .....		3,710 25		
	\$	<u>4,737 50</u>	\$	<u>4,737 50</u>

By balance, October 1, 1909 .....	\$	3,710 25		
Amount apportioned thereto .....		50 00		
Disbursements made .....	\$	3,093 40		
Balance, September 30, 1910 .....		666 85		
	\$	<u>3,760 25</u>	\$	<u>3,760 25</u>

**Deaf, Dumb and Blind Asylum Insurance Fund.**

Amount apportioned thereto .....	\$	2,536 92		
Disbursements made .....	\$	1,055 75		
Balance, September 30, 1909 .....		1,481 17		
	\$	<u>2,536 92</u>	\$	<u>2,536 92</u>

By balance, October 1, 1909 .....	\$	1,481 17		
Disbursements made .....	\$	72 65		
Balance, September 30, 1910 .....		1,408 52		
	\$	<u>1,481 17</u>	\$	<u>1,481 17</u>

**Insurance Fund of the Capitol Building Annex.**

Amount apportioned thereto .....	\$	6,306 07		
Disbursements made .....	\$	6,125 08		
Transferred to general fund .....		180 99		
	\$	<u>6,306 07</u>	\$	<u>6,306 07</u>

**Lewiston State Normal School Building and Improvement Fund, 1909.**

Sale of bonds .....	\$	52,750 00		
Disbursements made .....	\$	8,664 49		
Balance, September 30, 1909 .....		44,085 51		
	\$	<u>52,750 00</u>	\$	<u>52,750 00</u>

By balance, October 1, 1909 .....	\$	44,085 51		
Disbursements made .....	\$	44,084 82		
Balance, September 30, 1910 .....		69		
	\$	<u>44,085 51</u>	\$	<u>44,085 51</u>

**Penitentiary Improvement Fund, 1909.**

Sale of bonds .....		\$	20,000 00	
Disbursements made .....	\$	251 86		
Balance, September 30, 1909 .....	\$	19,748 14		
	\$	20,000 00	\$	20,000 00

By balance, October 1, 1909 .....		\$	19,748 14	
Disbursements made .....	\$	16,106 05		
Balance, September 30, 1910 .....		3,642 09		
	\$	19,748 14	\$	19,748 14

**Albion State Normal School Fund, 1909.**

Sale of bonds .....		\$	36,000 00	
Disbursements made .....	\$	72 74		
Balance, September 30, 1909 .....		35,927 26		
	\$	36,000,000	\$	36,000 00

By balance, October 1, 1909 .....		\$	35,927 26	
Disbursements made .....	\$	15,506 66		
Balance, September 30, 1910 .....		20,420 60		
	\$	35,927 26	\$	35,927 26

**Academy of Idaho Improvement Fund, 1909.**

Sale of bonds .....		\$	36,000 00	
Disbursements made .....	\$	10,559 84		
Balance, September 30, 1909 .....		25,440 16		
	\$	36,000 00	\$	36,000 00

By balance, October 1, 1909 .....		\$	25,440 16	
Disbursements made .....	\$	25,379 82		
Balance, September 30, 1910 .....		60 34		
	\$	25,440 16	\$	25,440 16

**Idaho Industrial School Fund, 1909.**

Sale of bonds .....		\$	55,000 00	
Disbursements made .....	\$	2,645 70		
Balance, September 30, 1909 .....		52,354 30		
	\$	55,000 00	\$	55,000 00

By balance, October 1, 1909 .....		\$	52,354 30	
Disbursements made .....	\$	42,918 30		
Balance, September 30, 1910 .....		9,436 00		
	\$	52,354 30	\$	52,354 30

**Soldiers' Home Improvement Fund, 1909.**

Sale of bonds .....		\$	18,500 00	
Disbursements made .....	\$	2,060 98		
Balance, September 30, 1909 .....		16,439 02		
	\$	18,500 00	\$	18,500 00

By balance, October 1, 1909 .....		\$	16,439 02	
Disbursements made .....	\$	12,385 76		
Balance, September 30, 1910 .....		4,053 26		
	\$	16,439 02	\$	16,439 02

**Paris-Franklin Wagon Road Fund, 1909.**

Sale of bonds .....		\$	3,000 00	
Disbursements made .....	\$	2 50		
Balance, September 30, 1909 .....		2,997 50		
	\$	3,000 00	\$	3,000 00

By balance, October 1, 1909 .....		\$	2,997 50	
Disbursements made .....	\$	1,707 86		
Balance, September 30, 1910 .....		1,289 64		
	\$	2,997 50	\$	2,997 50

**North Idaho Insane Asylum Building and Improvement Fund, 1909.**

Sale of bonds .....		\$	35,000 00	
Disbursements made .....	\$	11,352 71		
Balance, September 30, 1909 .....		23,647 29		
	\$	35,000 00	\$	35,000 00

By balance, October 1, 1909 .....		\$	23,647 29	
Disbursements made .....	\$	11,077 79		
Balance, September 30, 1910 .....		12,569 50		
	\$	23,647 29	\$	23,647 29

**State Educational Examiners' Fund.**

Fees and transfers .....		\$	326 00	
Balance, September 30, 1909 .....	\$	326 00		
	\$	326 00	\$	326 00

By balance, October 1, 1909 .....		\$	326 00	
Amount apportioned thereto .....			1,634 00	
Disbursements made .....	\$	875 30		
Balance, September 30, 1910 .....		1,084 70		
	\$	1,960 00	\$	1,960 00

**Grain Inspection Fund.**

Fees .....		\$	490 00		
Balance, September 30, 1909 .....	\$	490 00		\$	490 00
		<u>\$</u>	<u>490 00</u>	<u>\$</u>	<u>490 00</u>
By balance, October 1, 1909 .....		\$	490 00		
Amount apportioned thereto .....			440 00		
Disbursements made .....	\$	515 00			
Balance, September 30, 1910 .....		415 00			
		<u>\$</u>	<u>930 00</u>	<u>\$</u>	<u>930 00</u>

**State Deaf and Dumb School Building Fund, 1909.**

Sale of bonds .....		\$	25,000 00		
Disbursements made .....	\$	20 78			
Balance, September 30, 1909 .....		24,979 22			
		<u>\$</u>	<u>25,000 00</u>	<u>\$</u>	<u>25,000 00</u>
By balance, October 1, 1909 .....		\$	24,979 22		
Disbursements made .....	\$	24,978 62			
Balance, September 30, 1910 .....		60			
		<u>\$</u>	<u>24,979 22</u>	<u>\$</u>	<u>24,979 22</u>

**Bonnars Ferry Wagon Bridge Fund, 1909.**

Sale of bonds .....		\$	18,000 00		
Disbursements made .....	\$	14 94			
Balance, September 30, 1909 .....		17,985 06			
		<u>\$</u>	<u>18,000 00</u>	<u>\$</u>	<u>18,000 00</u>
By balance, October 1, 1909 .....		\$	17,985 06		
Disbursements made .....	\$	17,985 06			
		<u>\$</u>	<u>17,985 06</u>	<u>\$</u>	<u>17,985 06</u>

**Recapitulation of Funds, October 1, 1909, and October 1, 1910.**

	Oct. 1, 1909.	Oct. 1, 1910.
General fund .....	\$ 29,391 37	\$ 12,265 82
General interest and sinking fund .....	232,020 10	295,729 12
Capitol building sinking fund .....	12,089 85	15,219 68
Salmon river bridge fund, 1909 .....	8,983 50	8,983 50
Lincoln-Cassia wagon bridge fund, 1909 .....	9,991 70	9,890 35
University improvement fund, 1909 .....	39,838 61	18,024 39
University of Idaho rebuilding and equipment sinking fund, 1907 .....	8,544 74	
Horticultural inspection fund .....	8 17	25 77

Predatory animal fund .....	3,074 53	832 44
Soldiers' Home endowment fund .....	6,113 46	2,569 85
Game fund .....	8,275 53	12,250 51
Teachers' institute fund .....	65 00	
General school fund .....	54,305 92	95,510 71
Common school fund .....	40,369 36	29,073 62
University land endowment fund .....	20,897 18	5,305 44
University fund .....	12,861 35	12,433 67
Normal school endowment fund .....	527 03	7,019 48
Normal school fund .....	12,738 99	18,224 79
School of Science endowment fund .....	15,388 80	7,823 14
School of Science fund .....	11,391 74	5,291 91
Agricultural college endowment fund .....	29,864 31	1,610 57
Agricultural college fund .....	6,365 03	9,684 77
Academy fund .....	3,845 30	3,407 47
Industrial school fund .....	2,684 87	502 61
North Idaho insane asylum fund .....	2,987 71	3,915 27
Insane asylum endowment fund .....	11,172 52	13,570 23
Insane asylum fund .....	2,608 89	2,237 87
Penitentiary endowment fund .....	4,632 73	8,415 11
Penitentiary fund .....	6,133 97	7,250 87
Soldiers' Home fund .....	2,637 67	6,050 11
Public buildings' endowment fund, 1909 .....	61,929 97	10,509 45
Public buildings' fund .....	7,057 34	60
State board of health .....		114 50
Charitable institutions' endowment fund .....	5,704 65	6,814 33
Charitable institutions' fund .....	527 99	1,172 07
Carey Act trust fund .....	161,968 67	197,656 03
Library fund .....	6,735 16	9,402 24
Lewiston state law library fund .....	136 57	630 72
Penitentiary improvement fund, 1905 .....	3,700 72	
Lewiston Normal school library fund .....	17 55	48 22
Lewiston Normal school improvement fund .....		1 00
University improvement fund, 1905 .....	3,968 22	
Land surveys' fund, 1905 .....	8,656 43	
State improvement fund, 1905 .....		2 50
Soldiers' Home improvement fund, 1905 .....	523 84	
Idaho Industrial Training school fund, 1905 .....	1,685 74	
University of Idaho rebuilding and equipment fund, 1907 .....	14,508 73	6,703 53
North Idaho insane asylum building and improvement fund, 1907 .....	2 52	
Albion State Normal school fund, 1907 .....	183 65	
Live stock sanitary fund .....	9,553 89	14,886 70
Homesteaders' fund .....	3,710 25	666 85
Deaf, dumb and blind asylum insurance fund .....	1,481 17	1,408 52
Lewiston State Normal school building and improvement fund, 1909 .....	44,085 51	69
Penitentiary improvement fund, 1909 .....	19,748 14	3,642 09
Albion State Normal school fund, 1909 .....	35,927 26	20,420 60
Academy of Idaho improvement fund, 1909 .....	25,440 16	60 34
Idaho Industrial school fund, 1909 .....	52,354 30	9,436 00
Soldiers' Home improvement fund, 1909 .....	16,439 02	4,053 26

## REPORT OF STATE AUDITOR.

Paris-Franklin wagon road fund, 1909	2,997 50	1,289 64
North Idaho insane asylum building and improvement fund, 1909.....	23,647 29	12,569 50
State educational examiners' fund....	326 00	1,084 70
Grain inspection fund .....	490 00	415 00
State Deaf and Blind school building fund, 1909 .....	24,979 22	60
Bonnars Ferry wagon bridge fund, 1909 .....	17,985 06	
<hr/>		
Total in state treasurer's hands, October 1, 1909.....	\$1,156,282 45	
Total in state treasurer's hands, October 1, 1910 .....		\$ 916,108 75
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## ABSTRACT OF ACCOUNTS.

## State and County License Accounts.

	Dr.	Cr.
Balance due, October 1, 1908.....		\$ 38,434 24
Licenses issued .....		77,945 50
Collections made .....	\$ 67,268 81	
Balance, September 30, 1909 .....	49,110 93	
	<u>\$ 116,379 74</u>	<u>\$ 116,379 74</u>
<hr/>		
Balance, October 1, 1909 .....		\$ 49,110 93
Licenses issued .....		45,117 40
Collections made .....	\$ 62,345 62	
Balance, September 30, 1910 .....	31,882 71	
	<u>\$ 94,228 33</u>	<u>\$ 94,228 33</u>

## Abstract of Fish and Game License Account for the Years 1903-1904.

	Dr.	Cr.
Balance, October 1, 1908 .....		\$ 23,645 80
Balance, September 30, 1909.....	\$ 23,645 80	
	<u>\$ 23,645 80</u>	<u>\$ 23,645 80</u>
<hr/>		
Balance, October 1, 1909 .....		\$ 23,645 80
Balance, September 30, 1910 .....	\$ 23,645 80	
	<u>\$ 23,645 80</u>	<u>\$ 23,645 80</u>

## Abstract of Fish and Game License Account for the Years 1905-1910.

	Dr.	Cr.
Balance, October 1, 1908 .....		\$ 65,999 92
Licenses issued .....		95,874 50
Collections made .....	\$ 86,950 40	
Balance, September 30, 1909 .....	74,924 02	
	<u>\$ 161,874 42</u>	<u>\$ 161,874 42</u>
<hr/>		
Balance, October 1, 1909 .....		\$ 74,924 02
Licenses issued .....		116,177 50
Collections made .....	\$ 100,519 87	
Balance, September 30, 1910 .....	90,581 65	
	<u>\$ 191,101 52</u>	<u>\$ 191,101 52</u>

## Poll Tax Account.

	Dr.	Cr.
Balance, October 1, 1908 .....		\$ 8,576 82
Balance, September 30, 1909 .....	\$ 8,576 82	
	<u>\$ 8,576 82</u>	<u>\$ 8,576 82</u>
Balance, October 1, 1909 .....		\$ 8,576 82
Account closed, September 30, 1910 .....	\$ 8,576 82	
	<u>\$ 8,576 82</u>	<u>\$ 8,576 82</u>

## Abstract of Game Warden's Account for the Years 1903-1904.

	Dr.	Cr.
Balance, October 1, 1908 .....	\$ 124 50	
Balance, September 30, 1909 .....		\$ 124 50
	<u>\$ 124 50</u>	<u>\$ 124 50</u>
Balance, October 1, 1909 .....	\$ 124 50	
Balance, September 30, 1910 .....		\$ 124 50
	<u>\$ 124 50</u>	<u>\$ 124 50</u>

## Abstract of Game Warden's Account for the Years 1905-1910.

	Dr.	Cr.
Balance, October 1, 1908 .....	\$ 65,999 92	
Licenses issued .....	95,874 50	
Collections made .....		\$ 86,950 40
Balance, September 30, 1909 .....		74,924 02
	<u>\$ 161,874 42</u>	<u>\$ 161,874 42</u>
Balance, October 1, 1909 .....	\$ 74,924 02	
Licenses issued .....	116,177 50	
Collections made .....		\$ 100,519 87
Balance, September 30, 1910 .....		90,581 65
	<u>\$ 191,101 52</u>	<u>\$ 191,101 52</u>

## Abstract of Insurance Commissioner's Account for the Years 1903-1904.

	Dr.	Cr.
Balance, October 1, 1908 .....	\$ 2,309 00	
Balance, September 30, 1909 .....		\$ 2,309 00
	<u>\$ 2,309 00</u>	<u>\$ 2,309 00</u>
Balance, October 1, 1909 .....	\$ 2,309 00	
Balance, September 30, 1910 .....		\$ 2,309 00
	<u>\$ 2,309 00</u>	<u>\$ 2,309 00</u>

## Abstract of Insurance Commissioner's Account for the Years 1908-1910.

	Dr.	Cr.
Balance, October 1, 1908 .....	\$ 2,207 00	
Licenses issued .....	24,834 00	
Collections made .....		\$ 19,964 00
Balance, September 30, 1909 .....		7,077 00
	<u>\$ 27,041 00</u>	<u>\$ 27,041 00</u>
Balance, October 1, 1909 .....	\$ 7,077 00	
Licenses issued .....	24,960 00	
Collections made .....		\$ 28,464 00
Balance, September 30, 1910 .....		3,573 00
	<u>\$ 32,037 00</u>	<u>\$ 32,037 00</u>

## Agent's Certificates of Authority.

	Dr.	Cr.
Balance, October 1, 1908 .....		\$ 737 00
Certificates issued .....		10,984 00
Cash received .....	\$ 11,089 00	
Balance, September 30, 1909 .....	632 00	
	<u>\$ 11,721 00</u>	<u>\$ 11,721 00</u>
Balance, October 1, 1909 .....		\$ 632 00
Certificates issued .....		14,210 00
Cash received .....	\$ 14,034 00	
Balance, September 30, 1910 .....	808 00	
	<u>\$ 14,842 00</u>	<u>\$ 14,842 00</u>

## Beneficiary Permits.

	Dr.	Cr.
Balance, October 1, 1908 .....		\$ 110 00
Certificates issued .....		250 00
Cash received .....	\$ 255 00	
Balance, September 30, 1909 .....	105 00	
	<u>\$ 360 00</u>	<u>\$ 360 00</u>
Balance, October 1, 1909 .....		\$ 105 00
Certificates issued .....		250 00
Cash received .....	\$ 240 00	
Balance, September 30, 1910 .....	115 00	
	<u>\$ 355 00</u>	<u>\$ 355 00</u>

## REPORT OF STATE AUDITOR.

## Revenue Accounts, 1908-1910.

	Dr.	Cr.
General tax levy prior to 1895.		
Balance, October 1, 1908 .....		\$ 8,596 72
Collections made .....	\$ 376 03	
Balance, September 30, 1909 .....	8,220 69	
	<u>\$ 8,596 72</u>	<u>\$ 8,596 72</u>
Balance, October 1, 1909 .....		\$ 8,220 69
Transfer .....		938 18
Collections made .....	\$ 02	
Account closed, September 28, 1910 ...	9,158 85	
	<u>\$ 9,158 87</u>	<u>\$ 9,158 87</u>

SCHOOL, UNIVERSITY AND SPECIAL LAND GRANT  
ACCOUNTS.

School Lands.		Dr.	Cr.
Balance, October 1, 1908 .....	\$ 40,727 39		
Cash .....	323,652 58		
Receipts .....			\$ 352,293 15
Balance, September 30, 1909 .....			12,086 82
	<u>\$ 364,379 97</u>	<u>\$ 364 379 97</u>	

Balance, October 1, 1909 .....	\$ 12,086 82		
Cash .....	417,773 35		
Receipts .....			\$ 422,544 65
Balance, September 30, 1910 .....			7,315 52
	<u>\$ 429,860 17</u>	<u>\$ 429,860 17</u>	

University Lands.		Dr.	Cr.
Balance, October 1, 1908 .....			\$ 11,276 97
Cash .....	\$ 47,381 60		
Receipts .....			42,984 53
Balance, September 30, 1909 .....	6,879 90		
	<u>\$ 54,261 50</u>	<u>\$ 54,261 50</u>	

Balance, October 1, 1909 .....			\$ 6,879 90
Cash .....	\$ 30,710 42		
Receipts .....			30,749 38
Balance, September 30, 1910 .....	6,918 86		
	<u>\$ 37,629 28</u>	<u>\$ 37,629 28</u>	

Normal School Lands.		Dr.	Cr.
Balance, October 1, 1908 .....	\$ 1,159 94		
Cash .....	16,930 08		
Receipts .....			\$ 17,016 09
Balance, September 30, 1909 .....			1,073 93
	<u>\$ 18,090 02</u>	<u>\$ 18,090 02</u>	

Balance, October 1, 1909 .....	\$ 1,073 93		
Cash .....	22,668 03		
Receipts .....			\$ 23,972 51
Balance, September 30, 1910 .....	230 55		
	<u>\$ 23,972 51</u>	<u>\$ 23,972 51</u>	

## School of Science Lands.

	Dr.	Cr.
Balance, October 1, 1908 .....	\$ 4,041 20	
Cash .....	14,921 18	
Receipts .....		\$ 13,653 37
Balance, September 30, 1909 .....		5,309 01
	<u>\$ 18,962 38</u>	<u>\$ 18,962 38</u>

Balance, October 1, 1909 .....	\$ 5,309 01	
Cash .....	12,350 00	
Receipts .....		\$ 15,297 11
Balance, September 30, 1910 .....		2,861 90
	<u>\$ 18,159 01</u>	<u>\$ 18,159 01</u>

## Agricultural College Lands.

	Dr.	Cr.
Balance, October 1, 1908 .....		\$ 3,600 37
Cash .....	\$ 38,114 55	
Receipts .....		38,442 64
Balance, September 30, 1909 .....	3,928 46	
	<u>\$ 42,043 01</u>	<u>\$ 42,043 01</u>

Balance, October 1, 1909 .....		\$ 3,928 46
Cash .....	\$ 43,688 33	
Receipts .....		43,932 81
Balance, September 30, 1910 .....	4,172 94	
	<u>\$ 47,861 27</u>	<u>\$ 47,861 27</u>

## Insane Asylum Lands.

	Dr.	Cr.
Balance, October 1, 1908 .....	\$ 2,914 93	
Cash .....	11,110 73	
Receipts .....		\$ 10,488 29
Balance, September 30, 1909 .....		3,537 37
	<u>\$ 14,025 66</u>	<u>\$ 14,025 66</u>

Balance, October 1, 1909 .....	\$ 3,537 37	
Cash .....	22,177 02	
Receipts .....		\$ 21,981 42
Balance, September 30, 1910 .....		3,732 97
	<u>\$ 25,714 39</u>	<u>\$ 25,714 39</u>

## Penitentiary Lands.

	Dr.	Cr.
Balance, October 1, 1908 .....	\$ 1,145 00	
Cash .....	5,430 24	
Receipts .....		\$ 5,136 95
Balance, September 30, 1909 .....		1,438 29
	<u>\$ 6,575 24</u>	<u>\$ 6,575 24</u>

Balance, October 1, 1909 .....	\$ 1,438 29	
Cash .....	1,355 58	
Receipts .....		\$ 1,219 58
Balance, September 30, 1910 .....		1,574 29
	<u>\$ 2,793 87</u>	<u>\$ 2,793 87</u>

## Public Buildings' Lands.

	Dr.	Cr.
Balance, October 1, 1908 .....		\$ 1,649 65
Cash .....	\$ 14,607 24	
Receipts .....		14,192 06
Balance, September 30, 1909 .....	1,234 47	
	<u>\$ 15,841 71</u>	<u>\$ 15,841 71</u>

Balance, October 1, 1909 .....		\$ 1,234 47
Cash .....	\$ 24,224 91	
Receipts .....		24,811 49
Balance, September 30, 1910 .....	1,821 05	
	<u>\$ 26,045 96</u>	<u>\$ 26,045 96</u>

## Charitable Institutions' Lands.

	Dr.	Cr.
Balance, October 1, 1908 .....	\$ 90 02	
Cash .....	17,180 87	
Receipts .....		\$ 16,849 95
Balance, September 30, 1909 .....		421 04
	<u>\$ 17,270 99</u>	<u>\$ 17,270 99</u>

Balance, October 1, 1909 .....	\$ 421 04	
Cash .....	29,662 51	
Receipts .....		\$ 29,332 25
Balance, September 30, 1910 .....		751 30
	<u>\$ 30,083 55</u>	<u>\$ 30,083 55</u>

## REPORT OF STATE AUDITOR.

## State Board of Land Commissioners' Account.

	Dr.	Cr.
Balance, October 1, 1908 .....		\$ 30,607 72
Cash .....		489,329 07
Land receipts .....	\$ 511,057 03	
Balance, September 30, 1909 .....	8,879 76	
	\$ 519,936 79	\$ 519,936 79
Balance, October 1, 1909 .....		\$ 8,879 76
Cash .....		605,110 15
Land Receipts .....	\$ 613,841 20	
Balance, September 30, 1910 .....	148 71	
	\$ 613,989 91	\$ 613,989 91

## TAX LEVY ACCOUNTS.

## General Tax Levy, 1895-1910.

Balance October 1, 1908 .....		\$ 519,335 04
Collections made .....	\$ 511,789 15	
Levy .....		600,000 00
Balance September 30, 1909 .....	607,545 89	
	\$1,119,335 04	\$1,119,335 04
Balance October 1, 1909 .....		\$ 607,545 89
Collections made .....	\$ 599,529 00	
Levy .....		600,000 00
Balance, September 30, 1910 .....	608,016 89	
	\$1,207,545 89	\$1,207,545 89

## Industrial School Tax Levy.

Balance October 1, 1908 .....		\$ 4 36
Collections made .....	\$ 20	
Balance September 30, 1909 .....	4 16	
	\$ 4 36	\$ 4 36
Balance October 1, 1909 .....		\$ 4 16
Collection made .....	\$ 4 16	
	\$ 4 16	\$ 4 16

## Wagon Road Tax Levy.

Balance October 1, 1908 .....		\$ 1,365 67
Collections made .....	\$ 308 31	
Transfer .....		7 43
Balance September 30, 1909 .....	1,064 79	
	\$ 1,373 10	\$ 1,373 10
Balance October 1, 1909 .....		\$ 1,064 79
Collections made .....	\$ 727 69	
Transfer .....		7 13
Balance September 30, 1910 .....	344 23	
	\$ 1,071 92	\$ 1,071 92

## Deficiency Bond Tax Levy.

Balance October 1, 1908.....	\$	2,294 84	
Levy .....		60 66	
Collections made .....	\$	2,386 31	
	\$	2,386 31	\$ 2,386 31

Balance October 1, 1909.....	\$	30 81	
Transfer .....	\$	56 51	
Collections made .....		6 49	
Balance September 30, 1910.....		19 21	
	\$	56 51	\$ 56 51

## Live Stock Sanitary Tax Levy.

Balance October 1, 1908.....	\$	16,317 77	
Levy .....		18,285 78	
Collections made .....	\$	15,504 13	
Balance September 30, 1909.....		19,099 42	
	\$	34,603 55	\$ 34,603 55

Balance October 1, 1909.....	\$	19,099 42	
Levy .....		16,976 23	
Collections made .....	\$	19,140 73	
Balance September 30, 1910.....		16,934 92	
	\$	36,075 65	\$ 36,075 65

## Public Buildings Endowment Sinking Tax Levy.

Balance October 1, 1908 .....	\$	10,874 11	
Levy .....		11,055 20	
Collections made .....	\$	10,745 12	
Balance September 30, 1909.....		11,184 19	
	\$	21,929 31	\$ 21,929 31

Balance October 1, 1909.....	\$	11,184 19	
Levy .....		31,996 14	
Collections made .....	\$	11,347 56	
Balance September 30, 1910.....		31,832 77	
	\$	43,180 33	\$ 43,180 33

## General Interest and Sinking Tax Levy.

Balance October 1, 1908.....	\$	180,419 11	
Levy .....		244,359 88	
Collections made .....	\$	179,465 96	
Balance September 30, 1909.....		245,313 03	
	\$	424,778 99	\$ 424,778 99

Balance October 1, 1909.....	\$	245,313 03	
Levy .....		259,270 99	
Collections made .....	\$	244,584 72	
Balance September 30, 1910.....		259,999 30	
	\$	504,584 02	\$ 504,584 02

## University of Idaho Rebuilding and Equipment Sinking Tax Levy.

Balance October 1, 1908.....	\$	47,259 48	
Levy .....		67,256 19	
Collections made .....	\$	47,458 55	
Balance September 30, 1909 .....		67,057 12	
	\$	114,515 67	\$ 114 515 67

Balance October 1, 1909 .....	\$	67,057 12	
Transfer, Mar. 14, 1910, Bannock Co..		137 78	
Collections made .....	\$	66,198 93	
Balance September 30, 1910.....		995 97	
	\$	67,194 90	\$ 67,194 90

## Atlanta Wagon Road Tax Levy.

Balance October 1, 1908.....	\$	406 18	
Levy .....		7 60	
Collections made .....	\$	383 91	
Balance September 30, 1909.....		29 87	
	\$	413 78	\$ 413 78

Balance October 1, 1909 .....	\$	29 87	
Transfer May 12, 1910 .....		4 48	
Collections made .....	\$	32 01	
Balance September 30, 1910.....		2 34	
	\$	34,35	\$ 34 35

**Meadows-Payette Lakes Wagon Road Tax Levy.**

Balance October 1, 1908.....		\$	269 77
Levy .....			5 08
Collections made .....	\$	255 84	
Balance September 30, 1909.....		19 01	
	\$	274 85	\$ 274 85

Balance October 1, 1909 .....		\$	19 01
Transfer May 12, 1910, Fremont County .....			3 28
Collections made .....	\$	21 42	
Balance September 30, 1910 .....		87	
	\$	22 29	\$ 22 29

**Predatory Animal Tax Levy.**

Balance October 1, 1908.....		\$	18,064 96
Levy .....			21,191 91
Collections made .....	\$	17,821 08	
Balance September 30, 1909 .....		21,435 79	
	\$	39,256 87	\$ 39,256 87

Balance October 1, 1909 .....		\$	21,435 79
Levy .....			19,361 55
Collections made .....	\$	22,294 40	
Balance September 30, 1910.....		18,502 94	
	\$	40,797 34	\$ 40,797 34

BALANCE FOR SEPTEMBER, 1910.

General interest and sinking tax levy.	Public building tax levy.	Live stock sanitary tax.	University of Idaho re-building tax levy.	Deficiency bond tax.	Meadows-Payette Lakes wagon road tax.	Atlanta wagon road tax.	Predatory animal tax.	Wagon road tax.	Counties	General tax levy.	General interest and sinking tax levy.	Public building tax levy.	Live stock sanitary tax.	University of Idaho re-building tax levy.	Deficiency bond tax.	Meadows-Payette Lakes wagon road tax.	Atlanta wagon road tax.	Predatory animal tax.	Wagon road tax.		
\$32,257 04	\$ 3,676 27	\$ 2,085 99					\$ 2,047 79		Ada												
11,818 33	1,477 29	234 80					184 75		Bannock												
4,319 38	538 41	427 47					497 59		Bear Lake												
11,360 16	1,420 02	642 04					722 56		Bingham												
7,675 40	959 43	1,592 62					1,961 54		Blaine												
4,641 76	587 23	357 79					398 49		Boise												
15,528 65	1,932 64	82 06					55 03		Bonner												
18,168 26	2,228 16	1,476 93				\$ 1 00	1,651 36		Canyon												
4,140 42	517 55	821 93					939 44		Cassia												
2,348 21	334 94	422 47					480 57		Custer												
4,967 74	613 11	625 52					786 58		Elmore												
14,235 32	1,788 96	1,168 68	\$ 527 92				1,433 30		Fremont												
8,642 11	1,080 26	555 62					519 84		Idaho												
18,264 55	2,076 80	103 38					69 35		Kootenai												
13,524 53	1,658 95	217 61	377 72				138 23		Latah												
3,512 04	439 00	293 91					260 39		Lemhi												
10,161 31	1,270 16	338 94					412 22		Lincoln												
24,439 74	3,054 97	514 78					406 33		Nez Perce												
8,336 79	1,042 10	730 67					770 36	\$ 229 18	Oneyda												
4,509 80	536 42	2,181 61	10 90	\$ 11 04			2,775 70		Owyhee												
14,629 63	1,828 70	27 41					18 27		Shoshone												
12,666 75	1,583 34	505 84					494 75		Twin Falls												
9,851 38	1,188 06	1,526 85	79 43	8 17			1,478 50	115 05	Washington												
\$259,999 30	\$31,832 77	\$16,934 92	\$995 97	\$19 21	\$ 87	\$ 2 34	\$18,502 94	\$344 23	Total												
\$259,999 30	\$31,832 77	\$16,934 92	\$995 97	\$19 21	\$ 87	\$ 2 34	\$18,502 94	\$344 23	Accounts	\$608,016 99	\$259,999 30	\$31,832 77	\$16,934 92	\$ 995 97	\$ 19 21	\$ 87	\$ 2 34	\$18,502 94	\$ 344 23		
\$259,999 30	\$31,832 77	\$16,934 92	\$995 97	\$19 21	\$ 87	\$ 2 34	\$18,502 94	\$344 23	Grand Total	\$608,016 99	\$259,999 30	\$31,832 77	\$16,934 92	\$ 905 97	\$ 19 21	\$ 87	\$ 2 34	\$18,502 94	\$ 344 23		

License Account.			Licenses.	Inheritance tax.	Land.	County Treasurers.	Licenses.	Inheritance tax.	Land.	Inheritance Tax.	
Dr.	Cr.	Year.								Dr.	Cr.
			\$ 4,448 37		\$ 13 62	Ada		\$ 3,897 23			
			2,748 18	\$ 335 30		Bannock			\$ 97 35	\$4,260 14	
			1,668 03		207 60	Bear Lake					
	\$ 4,680 81	1906	1,582 65		76 31	Bingham				\$4,260 14	
	355 52	1909	4,152 70		2 03	Blaine		149 60			
	26,846 38	1910			1,494 57	Boise	\$ 313 40				
	23,645 80	F. and G. 1903-04	3,099 00		65 10	Bonner			723 16		
	55,123 45	F. and G. 1905-10	83 43	254 54		Canyon					
	808 00	Cert. of authority				Cassia	381 90				
	115 00	Beneficiary per.	892 81			Custer		5 72	48 74		
			1,570 36			Elmore			71 34		
			3,164 52			Fremont			166 57		
			224 59		728 00	Idaho		21 15			
	\$111,574 96					Kootenai		22 50	24		
						Latah		96 74	351 36		
					475 76	Lemhi					
						Lincoln			26 23		
					199 70	Nez Perce		657 04	4,932 56		
						Oneyda					
			1,807 60			Owyhee	21 00				
			5,937 94			Shoshone					
			215 00			Twin Falls					
			1 00		210 99	Washington					
			2,309 00			Insurance Commissioner Myer					
			3,573 00			Insurance Commissioner Goaslind					
			124 50			Game Warden Irons					
			55,123 45			Game Warden Stephens					
						State Board Land Commissioners			148 71		
			\$112,291 26	\$589 84	3,473 68			\$716 30	\$6,566 26	\$16,235 98	\$13,143 40
				\$4,260 14				\$111,574 96			
					\$16,235 98				\$13,143 40		
			\$112,291 26	\$4,849 98	\$19,709 66			\$112,291 26	\$4,849 98	\$19,709 66	

Land Account.	
Dr.	Cr.
School	\$ 7,315 52
University	\$ 6,918 86
Normal School	230 55
School of Science	2,861 90
Agricultural Coll.	4,172 94
Insane Asylum	3,732 97
Penitentiary	1,574 20
Public Buildings	1,821 05
Charitable Inst.	751 30

## ABSTRACT OF SPECIAL FUNDS.

Abstracts of Accounts With Warrants Drawn Upon the Several Special Funds of the State During the Period Beginning October 1, 1908, and Ending September 30, 1910.

### Library Fund Warrants.

Warrants drawn .....	\$ 3,223 25	
Warrants redeemed .....		\$ 3,144 30
Warrants outstanding, Sept. 30, 1910..		78 95
	\$ 3,223 25	\$ 3,223 25
	\$ 3,223 25	\$ 3,223 25

### Lewiston State Law Library Fund Warrants.

Warrants drawn .....	\$ 3,104 33	
Warrants redeemed .....		\$ 3,046 83
Warrants outstanding, Sept. 30, 1910..		57 50
	\$ 3,104 33	\$ 3,104 33
	\$ 3,104 33	\$ 3,104 33

### General School Fund Warrants.

Warrants drawn .....	\$ 912,968 39	
Warrants redeemed .....		\$ 912,968 39
	\$ 912,968 39	\$ 912,968 39
	\$ 912,968 39	\$ 912,968 39

### Common School Fund Warrants.

Warrants drawn .....	\$ 411,042 46	
Warrants redeemed .....		\$ 411,015 71
Warrants outstanding, Sept. 30, 1910..		26 75
	\$ 411,042 46	\$ 411,042 46
	\$ 411,042 46	\$ 411,042 46

### Albion Normal School Fund, 1907, Warrants.

Warrants drawn .....	\$ 183 65	
Warrants redeemed .....		\$ 183 65
	\$ 183 65	\$ 183 65
	\$ 183 65	\$ 183 65

### Soldiers' Home Improvement Fund, 1907, Warrants.

Warrants drawn .....	\$ 52 10	
Warrants redeemed .....		\$ 52 10
	\$ 52 10	\$ 52 10
	\$ 52 10	\$ 52 10

## Live Stock Sanitary Fund Warrants.

Warrants drawn .....	\$ 34,916 37		
Warrants redeemed .....		\$ 34,675 87	
Warrants outstanding Sept. 30, 1910...		240 50	
	<u>\$ 34,916 37</u>	<u>\$ 34,916 37</u>	

## University Endowment Fund Warrants.

Warrants drawn .....	\$ 143,448 53		
Warrants redeemed .....		\$ 141,948 53	
Warrants outstanding Sept. 30, 1910...		1,500 00	
	<u>\$ 143,448 53</u>	<u>\$ 143,448 53</u>	

## University Fund Warrants.

Warrants drawn .....	\$ 28,943 50		
Warrants redeemed .....		\$ 28,943 50	
Warrants outstanding Sept. 30, 1910...		12 00	
	<u>\$ 28,943 50</u>	<u>\$ 28,943 50</u>	

## Normal School Endowment Fund Warrants.

Warrants drawn .....	\$ 98,452 99		
Warrants redeemed .....		\$ 97,452 99	
Warrants outstanding Sept. 30, 1910...		1,000 00	
	<u>\$ 98,452 99</u>	<u>\$ 98,452 99</u>	

## Normal School Fund Warrants.

Warrants drawn .....	\$ 29,364 47		
Warrants redeemed .....		\$ 29,240 25	
Warrants outstanding Sept. 30, 1910...		124 22	
	<u>\$ 29,364 47</u>	<u>\$ 29,364 47</u>	

## School of Science Endowment Fund Warrants.

Warrants drawn .....	\$ 86,177 34		
Warrants redeemed .....		\$ 86,177 34	
	<u>\$ 86,177 34</u>	<u>\$ 86,177 34</u>	

## School of Science Fund Warrants.

Warrants drawn .....	\$ 20,206 56		
Warrants redeemed .....		\$ 19,138 62	
Warrants outstanding Sept. 30, 1910...		1,067 94	
	<u>\$ 20,206 56</u>	<u>\$ 20,206 56</u>	

## Agricultural College Endowment Fund Warrants.

Warrants drawn .....	\$ 84,487 33		
Warrants redeemed .....		\$ 84,487 33	
	<u>\$ 84,487 33</u>	<u>\$ 84,487 33</u>	

## Agricultural College Fund Warrants.

Warrants drawn .....	\$ 18,889 62		
Warrants redeemed .....		\$ 18,191 41	
Warrants outstanding Sept. 30, 1910...		698 21	
	<u>\$ 18,889 62</u>	<u>\$ 18,889 62</u>	

## Charitable Institutions' Endowment Fund Warrants.

Warrants drawn .....	\$ 133,013 97		
Warrants redeemed .....		\$ 133,013 97	
	<u>\$ 133,013 97</u>	<u>\$ 133,013 97</u>	

## Charitable Institutions Fund Warrants.

Warrants drawn .....	\$ 781 01		
Warrants redeemed .....		\$ 754 36	
Warrants outstanding Sept. 30, 1910...		26 65	
	<u>\$ 781 01</u>	<u>\$ 781 01</u>	

## Penitentiary Endowment Fund Warrants.

Warrants drawn .....	\$ 13,166 75		
Warrants redeemed .....		\$ 7,166 75	
Warrants outstanding Sept. 30, 1910...		6,000 00	
	<u>\$ 13,166 75</u>	<u>\$ 13,166 75</u>	

## Penitentiary Fund Warrants.

Warrants drawn .....	\$ 3,066 05.		
Warrants redeemed .....		\$ 3,066 05	
	<u>\$ 3,066 05</u>	<u>\$ 3,066 05</u>	

## Public Buildings Endowment Fund Warrants.

Warrants drawn .....	\$ 76,793 76		
Warrants redeemed .....		\$ 76,740 01	
Warrants outstanding Sept 30, 1910...		53 75	
	<u>\$ 76,793 76</u>	<u>\$ 76,793 76</u>	

## REPORT OF STATE AUDITOR.

## Public Buildings Fund Warrants.

Warrants drawn .....	\$ 34,854 44		
Warrants redeemed .....		\$ 34,854 44	
	<u>\$ 34,854 44</u>	<u>\$ 34,854 44</u>	

## Soldiers' Home Endowment Fund Warrants.

Warrants drawn .....	\$ 25,923 38		
Warrants redeemed .....		\$ 25,677 93	
Warrants outstanding Sept. 30, 1910...		245 45	
	<u>\$ 25,923 38</u>	<u>\$ 25,923 38</u>	

## Soldiers' Home Fund Warrants.

Warrants drawn .....	\$ 4,071 92		
Warrants redeemed .....		\$ 4,071 92	
	<u>\$ 4,071 92</u>	<u>\$ 4,071 92</u>	

## Insane Asylum Endowment Fund Warrants.

Warrants drawn .....	\$ 42,027 54		
Warrants redeemed .....		\$ 38,827 54	
Warrants outstanding Sept. 30, 1910...		3,200 00	
	<u>\$ 42,027 54</u>	<u>\$ 42,027 54</u>	

## Insane Asylum Fund Warrants.

Warrants drawn .....	\$ 16,752 83		
Warrants redeemed .....		\$ 16,752 83	
	<u>\$ 16,752 83</u>	<u>\$ 16,752 83</u>	

## North Idaho Insane Asylum Fund Warrants.

Warrants drawn .....	\$ 12,147 28		
Warrants redeemed .....		\$ 12,141 28	
Warrants outstanding Sept. 30, 1910...		6 00	
	<u>\$ 12,147 28</u>	<u>\$ 12,147 28</u>	

## Academy Fund Warrants.

Warrants drawn .....	\$ 13,074 42		
Warrants redeemed .....		\$ 12,818 63	
Warrants outstanding Sept. 30, 1910...		255 79	
	<u>\$ 13,074 42</u>	<u>\$ 13,074 42</u>	

## REPORT OF STATE AUDITOR.

## Penitentiary Improvement Fund, 1905, Warrants.

Warrants drawn .....	\$ 2,255 84		\$ 2,255 84
Warrants redeemed .....			\$ 2,255 84
	<u>\$ 2,255 84</u>		<u>\$ 2,255 84</u>

## Lewiston State Normal School Building and Improvement Fund, 1907, Warrants.

Warrants drawn .....	\$ 608 36		\$ 608 36
Warrants redeemed .....			\$ 608 36
	<u>\$ 608 36</u>		<u>\$ 608 36</u>

## Intermountain Road Fund, 1905, Warrants.

Warrants drawn .....	\$ 1,871 36		\$ 1,871 36
Warrants redeemed .....			\$ 1,871 36
	<u>\$ 1,871 36</u>		<u>\$ 1,871 36</u>

## Land Surveys' Fund, 1905, Warrants.

Warrants drawn .....	\$ 8,810 00		\$ 8,810 00
Warrants redeemed .....			\$ 8,810 00
	<u>\$ 8,810 00</u>		<u>\$ 8,810 00</u>

## North Idaho Insane Asylum Building and Improvement Fund, 1907, Warrants.

Warrants drawn .....	\$ 14,345 38		\$ 14,345 38
Warrants redeemed .....			\$ 14,345 38
	<u>\$ 14,345 38</u>		<u>\$ 14,345 38</u>

## Idaho Industrial Training School Fund, 1907, Warrants.

Warrants drawn .....	\$ 18,093 05		\$ 18,093 05
Warrants redeemed .....			\$ 18,093 05
	<u>\$ 18,093 05</u>		<u>\$ 18,093 05</u>

## University of Idaho Rebuilding Fund, 1907, Warrants.

Warrants drawn .....	\$ 483 56		\$ 483 56
Warrants redeemed .....			\$ 483 56
	<u>\$ 483 56</u>		<u>\$ 483 56</u>

## Industrial School Fund Warrants.

Warrants drawn .....	\$ 15,688 25		\$ 15,666 95
Warrants redeemed .....			21 30
Warrants outstanding, Sept. 30, 1910...			
	<u>\$ 15,688 25</u>		<u>\$ 15,688 25</u>

## REPORT OF STATE AUDITOR.

## Carey Act Trust Fund Warrants.

Warrants drawn .....	\$ 46,197 55		
Warrants redeemed .....		\$ 44,627 18	
Warrants outstanding, Sept. 30, 1910..		1,570 37	
	<u>\$ 46,197 55</u>	<u>\$ 46,197 55</u>	

## Lewiston State Normal Improvement Fund Warrants.

Warrants drawn .....	\$ 1,736 40		
Warrants redeemed .....		\$ 1,736 40	
	<u>\$ 1 736 40</u>	<u>\$ 1,736 40</u>	

## Lewiston State Normal School Library Fund Warrants.

Warrants drawn .....	\$ 74 33		
Warrants redeemed .....		\$ 74 33	
	<u>\$ 74 33</u>	<u>\$ 74 33</u>	

## Teachers' Institute Fund Warrants.

Warrants drawn .....	\$ 513 59		
Warrants redeemed .....		\$ 513 59	
	<u>\$ 513 59</u>	<u>\$ 513 59</u>	

## National Forest Reserve Fund Warrants.

Warrants drawn .....	\$ 120,316 25		
Warrants redeemed .....		\$ 120,316 25	
	<u>\$ 120,316 25</u>	<u>\$ 120,316 25</u>	

## Predatory Animal Fund Warrants.

Warrants drawn .....	\$ 51,448 91		
Warrants redeemed .....		\$ 50,520 91	
Warrants outstanding, Sept. 30, 1910..		928 00	
	<u>\$ 51,448 91</u>	<u>\$ 51,448 91</u>	

## University of Idaho Rebuilding and Equipment Fund, 1907, Warrants.

Warrants drawn .....	\$ 91,110 97		
Warrants redeemed .....		\$ 90,491 86	
Warrants outstanding, Sept. 30, 1910..		619 11	
	<u>\$ 91,110 97</u>	<u>\$ 91,110 97</u>	

## Game Fund Warrants.

Warrants drawn .....	\$ 84,611 24		
Warrants redeemed .....		\$ 82,618 01	
Warrants outstanding, Sept. 30, 1910..		1,993 23	
	<u>\$ 84,611 24</u>	<u>\$ 84,611 24</u>	

## REPORT OF STATE AUDITOR.

## Albion State Normal School Fund, 1909, Warrants.

Warrants drawn .....	\$ 15,579 40		
Warrants redeemed .....		\$ 15,579 40	
	<u>\$ 15,579 40</u>	<u>\$ 15,579 40</u>	

## Academy of Idaho Improvement Fund, 1909, Warrants.

Warrants drawn .....	\$ 35,939 66		
Warrants redeemed .....		\$ 35,939 66	
	<u>\$ 35,939 66</u>	<u>\$ 35,939 66</u>	

## Bonners Ferry Wagon Bridge Fund, 1909, Warrants.

Warrants drawn .....	\$ 18,000 00		
Warrants redeemed .....		\$ 18,000 00	
	<u>\$ 18,000 00</u>	<u>\$ 18,000 00</u>	

## Deaf, Dumb and Blind Asylum Insurance Fund Warrants.

Warrants drawn .....	\$ 2,118 40		
Warrants redeemed .....		\$ 1,128 40	
Warrants outstanding, Sept. 30, 1910..		990 00	
	<u>\$ 2,118 40</u>	<u>\$ 2,118 40</u>	

## Grain Commission Fund Warrants.

Warrants drawn .....	\$ 567 80		
Warrants redeemed .....		\$ 515 00	
Warrants outstanding, Sept. 30, 1910..		52 80	
	<u>\$ 567 80</u>	<u>\$ 567 80</u>	

## Homesteaders' Fund Warrants.

Warrants drawn .....	\$ 4,200 65		
Warrants redeemed .....		\$ 4,120 65	
Warrants outstanding, Sept. 30, 1910..		80 00	
	<u>\$ 4,200 65</u>	<u>\$ 4,200 65</u>	

## Insurance Fund of the Capitol Building Annex Warrants.

Warrants drawn .....	\$ 6,125 08		
Warrants redeemed .....		\$ 6,125 08	
	<u>\$ 6,125 08</u>	<u>\$ 6,125 08</u>	

## Idaho Industrial School Fund, 1909, Warrants.

Warrants drawn .....	\$ 47,957 38		
Warrants redeemed .....		\$ 45,564 00	
Warrants outstanding, Sept. 30, 1910..		2,393 38	
	<u>\$ 47,957 38</u>	<u>\$ 47,957 38</u>	

## REPORT OF STATE AUDITOR.

## Lewiston State Normal School Building and Improvement Fund, 1909, Warrants.

Warrants drawn .....	\$ 52,749 31		
Warrants redeemed .....		\$ 52,749 31	
	<u>\$ 52,749 31</u>		<u>\$ 52,749 31</u>

## Lincoln-Cassia Wagon Bridge Fund, 1909 Warrants.

Warrants drawn .....	\$ 109 65		
Warrants redeemed .....		\$ 109 65	
	<u>\$ 109 65</u>		<u>\$ 109 65</u>

## North Idaho Insane Asylum Building and Improvement Fund, 1909, Warrants.

Warrants drawn .....	\$ 22,430 50		
Warrants redeemed .....		\$ 22,430 50	
	<u>\$ 22,430 50</u>		<u>\$ 22,430 50</u>

## Penitentiary Improvement Fund, 1909 Warrants.

Warrants drawn .....	\$ 16,079 79		
Warrants redeemed .....		\$ 14,723 59	
Warrants outstanding, Sept. 30, 1910..		1,356 20	
	<u>\$ 16,079 79</u>		<u>\$ 16,079 79</u>

## Paris-Franklin Road Fund, 1909, Warrants.

Warrants drawn .....	\$ 1,801 11		
Warrants redeemed .....		\$ 1,669 86	
Warrants outstanding, Sept. 30, 1910..		131 25	
	<u>\$ 1,801 11</u>		<u>\$ 1,801 11</u>

## Soldiers' Home Improvement Fund, 1909, Warrants.

Warrants drawn .....	\$ 14,923 06		
Warrants redeemed .....		\$ 14,923 06	
	<u>\$ 14,923 06</u>		<u>\$ 14,923 06</u>

## State Deaf and Blind School Building Fund, 1909, Warrants.

Warrants drawn .....	\$ 24,999 40		
Warrants redeemed .....		\$ 24,999 40	
	<u>\$ 24,999 40</u>		<u>\$ 24,999 40</u>

## Salmon-Clearwater Bridge Fund, 1909, Warrants.

Warrants drawn .....	\$ 16 50		
Warrants redeemed .....		\$ 16 50	
	<u>\$ 16 50</u>		<u>\$ 16 50</u>

## REPORT OF STATE AUDITOR.

## State Educational Examiners' Fund Warrants.

Warrants drawn .....	\$ 1,338 10		
Warrants redeemed .....		\$ 841 30	
Warrants outstanding, Sept. 30, 1910..		-496 80	
	<u>\$ 1,338 10</u>		<u>\$ 1,338 10</u>

## University Improvement Fund, 1909, Warrants.

Warrants drawn .....	\$ 33,975 61		
Warrants redeemed .....		\$ 33,975 61	
	<u>\$ 33,975 61</u>		<u>\$ 33,975 61</u>

## State Improvement Fund, 1905, Warrants.

Warrants drawn .....	\$ 42 46		
Warrants redeemed .....		\$ 42 46	
	<u>\$ 42 46</u>		<u>\$ 42 46</u>

## Albion State Normal School Fund, 1905, Warrants.

Warrants drawn .....	\$ 62 60		
Warrants redeemed .....		\$ 62 60	
	<u>\$ 62 60</u>		<u>\$ 62 60</u>

## Soldiers' Home Improvement Fund, 1905, Warrants.

Warrants drawn .....	\$ 989 56		
Warrants redeemed .....		\$ 989 56	
	<u>\$ 989 56</u>		<u>\$ 989 56</u>

## Industrial Reform School Fund, 1905, Warrants.

Warrants drawn .....	\$ 3,589 04		
Warrants redeemed .....		\$ 3,589 04	
	<u>\$ 3,589 04</u>		<u>\$ 3,589 04</u>

## University Improvement Fund, 1905, Warrants.

Warrants drawn .....	\$ 552 98		
Warrants redeemed .....		\$ 552 98	
	<u>\$ 552 98</u>		<u>\$ 552 98</u>

## RECAPITULATION.

### Warrants Outstanding Against Various Special Funds of the State for the Period Beginning October 1, 1908, and Ending September 30, 1910.

Library fund .....	\$ 78 95
Lewiston state law library fund.....	57 50
Common school fund .....	26 75
Live stock sanitary fund .....	240 50
University endowment fund .....	1,500 00
University fund .....	12 00
Normal school endowment fund .....	1,000 00
Normal school fund .....	124 22
School of Science fund .....	1,067 94
Agricultural college fund .....	698 21
Charitable institutions' fund .....	26 65
Penitentiary endowment fund .....	6,000 00
Public buildings' endowment fund .....	53 75
Soldiers' Home endowment fund .....	245 45
Insane asylum endowment fund .....	3,200 00
Nroth Idaho insane asylum fund .....	6 00
Academy fund .....	255 79
Industrial school fund .....	21 30
Carey Act trust fund .....	1,570 37
Predatory animal fund .....	928 00
University of Idaho rebuilding and equipment fund, 1907...	619 11
Game fund .....	1,993 23
Deaf, dumb and blind asylum insurance fund .....	990 00
Grain commission fund .....	52 80
Homesteaders' fund .....	80 00
Idaho Industrial school fund, 1909 .....	2,393 38
Penitentiary improvement fund, 1909 .....	1,356 20
Paris-Franklin road fund, 1909.....	131 25
State educational examiners' fund .....	496 80
Total .....	<u>\$25,226 15</u>

## APPROPRIATIONS, TENTH SESSION.

### List of Appropriations Made by the Tenth Session of the Idaho State Legislature.

Office.	Amount.
Governor .....	\$ 22,800 00
Treasurer .....	17,660 00
Auditor .....	24,750 00
Attorney General .....	23,000 00
Secretary of State .....	22,380 00
Superintendent of Public Instruction.....	15,240 00
Supreme Court .....	61,400 00
District Court .....	112,900 00
Mine Inspector .....	10,800 00
Adjutant General .....	40,300 00
Assistant Adjutant General .....	3,400 00
State law library .....	8,400 00
State Engineer .....	19,460 00
Bank Commissioner .....	13,400 00
Insurance Commissioner .....	13,840 00
Commissioner of Immigration, Labor and Statistics....	20,800 00
Traveling Library Commission .....	7,300 00
Capitol building .....	35,000 00
Land department .....	70,000 00
Improvement of Lava Hot Springs, Bannock County....	500 00
Advance on surveys of lands .....	20,000 00
Payment of taxes upon lands mortgaged to the State upon which foreclosures are made .....	500 00
Penitentiary .....	100,000 00
Soldiers' Home .....	30,000 00
Idaho insane asylum .....	85,500 00
North Idaho insane asylum .....	50,500 00
Historical society .....	4,725 00
Lewiston State Normal school.....	68,950 00
University of Idaho .....	89,500 00
Albion State Normal school .....	68,485 00
Academy of Idaho .....	67,000 00
Idaho Industrial Training school .....	75,500 00
School for the deaf, dumb and blind .....	35,000 00
Board of Horticulture .....	20,000 00
Board of Health .....	15,500 00
State Board of Equilization .....	1,000 00
Official bonds .....	3,000 00
Insurance premiums .....	3,000 00
Serving requisitions .....	1,000 00
Summer Normal schools .....	7,046 61
Legislature .....	60,000 00
Salary of State Veterinarian .....	4,000 00
Relief of Blackstone Mining Company (H. B. No. 11— Tenth session) .....	90 00
Relief of H. Vickers (H. B. No. 47—Tenth session)....	900 00
Relief of Theo. Turner (H. B. No. 210—Tenth session)..	99 00
Relief of the Liberty Plumbing Company (H. B. No. 102 —Tenth session) .....	1,269 00

## REPORT OF STATE AUDITOR.

Relief of Boise Commercial Club (H. B. No. 142—Tenth session) .....	2,693 43
Relief of Story and Ryan (H. B. No. 164—Tenth session) .....	300 00
Relief of J. D. Evans (No. 4, Joint Resolution—Tenth session) .....	35 00
Relief of Mountain Bell Mining Company and Mutual Mining Company (H. B. No. 229) .....	90 00
Relief of Theo. Daniels (H. B. No. 127—Tenth session) .....	29 25
Relief of Southern Cross Mining Company (H. B. No. 45—Tenth session) .....	130 00
Relief of N. Fred Essig (H. B. No. 93—Tenth session) .....	375 00
Deficiency H. B. No. 310 for 1907 and 1908.....	59,524 28
Printing constitutional amendments .....	3,000 00
Grain Commission .....	1,500 00
Children's Home Finding society .....	20,000 00
Alaska-Yukon-Pacific exposition .....	30,000 00
Water Commission .....	18,000 00
Purchase of land for Shoshone park .....	4,400 00
Payment of monies of Oneida irrigation district.....	13,500 00
Printing house and senate journals (S. B. No. 87).....	1,000 00
Printing and compiling Tenth session laws, house and senate journals and all special laws.....	6,000 00
Printing and mailing all general laws .....	1,000 00
Relief of Mutual Mining Co.....	130 00
Total amount of all appropriations.....	<u>\$1,517,601 57</u>

## ABSTRACTS OF ACCOUNTS WITH APPROPRIATIONS.

## Abstracts of Accounts With the Appropriations Made by the Legislature at Its Tenth Session to Meet the Expenditures for the Years 1909 and 1910.

	Appropriation.	Expended	Balance Sept. 30, 1910.
Governor's Office—			
Salary of Governor....\$	10,000 00	\$ 7,500 00	\$ 2,500 00
Salary of Secretary....	4,800 00	4,000 00	800 00
Salary of chief clerk..	3,000 00	2,260 50	739 50
Office expense .....	5,000 00	4,805 70	194 30
Treasurer's Office—			
Salary of Treasurer....	8,000 00	6,000 00	2,000 00
Salary of deputy.....	4,000 00	3,255 52	744 48
Salary of stenographer.	2,160 00	1,766 00	394 00
Office expense .....	3,500 00	1,253 47	2,246 53
Auditor's Office—			
Salary of Auditor .....	6,000 00	4,500 00	1,500 00
Clerk hire .....	13,500 00	9,270 58	4,229 42
Office expense .....	5,250 00	2,902 26	2,347 74
Attorney General's Office—			
Salary of Att. Gen....	8,000 00	6,000 00	2,000 00
Clerk hire .....	12,000 00	8,839 45	3,160 55
Office expense .....	3,000 00	1,881 79	1,118 21
Secretary of State's Office—			
Salary of Secretary....	6,000 00	4,500 00	1,500 00
Clerk hire .....	11,880 00	10,240 00	1,640 00
Trav. exp of Secretary	500 00	193 35	306 65
Office expense .....	4,000 00	2,701 49	1,298 51
Superintendent of Public Instruction—			
Sal. Supt. of Pub. Inst.	4,800 00	3,600 00	1,200 00
Salary of deputy.....	3,200 00	2,665 94	534 06
Salary of stenographer	1,440 00	1,186 00	254 00
Trav. exp. of Supt....	2,000 00	1,809 10	190 90
Office expense .....	3,300 00	3,130 58	169 42
Supreme Court—			
Salary of Justices.....	26,000 00	19,500 00	6,500 00
Quar. exp. of Sr. Jus...	4,000 00	3,000 00	1,000 00
Salary of clerk and clerk at Lewiston....	6,800 00	5,250 00	1,550 00
Salary of crier, bailiffs	2,200 00	1,646 00	554 00
Salary of stenogs.....	6,600 00	4,712 50	1,887 50
Exp. of stenog. at Lew.	300 00	177 70	122 30
Exp. of clerk at Lew..	300 00	193 95	106 05
Exp. of Junior Justice.	400 00	303 20	96 80
Publishing vols. 15-16-17-18, Supreme Court reports .....	4,400 00	2,300 00	2,100 00
Office expense .....	2,400 00	875 47	1,524 53
Pub. and distrib. codes	8,000 00	8,000 00	
District Court—			
Salary of Judges.....	50,000 00	36,422 21	13,577 79
Salary of stenographers	40,000 00	30,141 11	9,858 89

## REPORT OF STATE AUDITOR.

Trav. exp. of Judges...	20,400 00	15,367 75	5,032 25
Trav. exp. of stenogs...	2,500 00	2,497 50	2 50
Mine Inspector—			
Salary of Inspector....	4,800 00	3,600 00	1,200 00
Trav. exp. of Inspector	2,600 00	1,599 43	1,000 57
Salary of stenographer	1,000 00	740 00	260 00
Office expense .....	1,400 00	986 13	413 87
Printing reports .....	1,000 00	681 50	318 50
Adjutant General—			
All exp. of national guard and militia....	40,000 00	34,006 56	5,993 44
Section 74, R. S. ....	300 00	297 50	2 50
Assistant Adjutant General—			
Sal. of Asst. Adj. Gen...	1,800 00	1,425 00	375 00
Exp. of Asst. Adj. Gen.	600 00	328 00	272 00
Ascertaining names of the Indian war vets..	1,000 00	81 00	919 00
State Law Library—			
Sal. of State Librarian..	2,400 00	2,000 00	400 00
Heating plant, supreme court bldg. and annex to bldg. at Lewiston..	5,000 00	4,979 54	20 46
Lew. State law library..	500 00	500 00	
Rep. and ins., Lew. state law library .....	500 00	491 59	8 41
State Engineer—			
Salary of State Eng....	7,200 00	5,633 32	1,566 68
Trav. exp. of Engineer..	1,000 00	966 35	33 65
Clerk hire .....	8,760 00	7,105 00	1,655 00
Office expense .....	2,500 00	2,500 00	
Bank Commissioner—			
Salary of Bank Com....	4,800 00	4,000 00	800 00
Salary of deputy .....	3,600 00	2,439 55	1,160 45
Trav. exp. of Com.....	2,600 00	1,749 45	850 55
Office expense .....	2,400 00	2,155 93	244 07
Insurance Commissioner—			
Salary of Commissioner	4,800 00	4,000 00	800 00
Salary of deputy .....	3,600 00	3,000 00	600 00
Clerk hire .....	1,440 00	1,395 00	45 00
Trav. exp. of Com.....	2,500 00	1,470 42	1,029 58
Office expense .....	1,500 00	1,497 04	2 96
Commissioner of Immigration, Labor and Statistics—			
Salary of Commissioner	4,800 00	4,009 00	800 00
Salary of deputy .....	3,600 00	3,000 00	600 00
Trav. exp. of Com.....	2,000 00	1,634 30	365 70
Office expense .....	3,400 00	1,971 60	1,428 40
Printing sixth report...	2,500 00		2,500 00
Printing fifth report ..	4,500 00	4,366 01	133 99
Traveling Library Commission—			
Salary of Librarian....	2,400 00	2,000 00	400 00
Purchase of new books	2,500 00	2,448 61	51 39
Office expense .....	2,400 00	2,055 65	344 35
Capitol Building—			
Maintenance .....	35,000 00	26,436 12	8,563 88
Land Department—			
Maintenance .....	70,000 00	66,900 10	3,099 90
Improvement of Lava Hot Springs, Bannock Co...	500 00	125 80	374 20

## REPORT OF STATE AUDITOR.

Adv. on surveys of land..	20,000 00		20,000 00
Payment of taxes upon lands mortgaged to the State and upon which foreclosure is made ...	500 00	125 80	374 20
Penitentiary—			
Maintenance .....	100,000 00	76,409 09	23,590 91
Soldiers' Home—			
Maintenance .....	30,000 00	29,999 85	15
Idaho Insane Asylum—			
Trav. exp. of Trustees.	500 00	500 00	
Maintenance .....	30,000 00	63,296 14	16,703 86
Building barn .....	5,000 00	5,000 00	
North Idaho Insane Asylum—			
Maintenance .....	50,000 00	50,000 00	
Trav. exp. of Trustees...	500 00	186 20	313 80
Historical Society—			
Salary of Librarian....	2,000 00	1,166 60	833 40
Exp. of Librarian .....	500 00	164 05	335 95
Exp. of Trustees .....	225 00	12 00	213 00
Preservation of relics..	500 00	127 95	372 05
History of Idaho .....	1,500 00	1,500 00	
Lewiston Normal—			
Maintenance .....	63,500 00	63,500 00	
Trav. exp. of Trustees..	500 00	280 65	219 35
Painting and repairs to bldgs. and lab. equip...	4,950 00	4,840 98	109 02
Albion Normal—			
Maintenance .....	60,000 00	59,986 38	13 62
Trav. exp. of Trustees..	500 00	370 05	129 95
Paint. and rep. to bldgs	1,550 00	1,550 00	
Central heating plant...	1,800 00	996 95	803 05
Completion adms. bldg.	1,550 00	1,550 00	
Completing basement ..	2,585 00	2,585 00	
Ext. rad. system, girls' dormatory .....	500 00	479 65	20 35
University—			
Maintenance .....	46,000 00	43,127 03	2,872 97
Trav. exp. of Regents..	1,500 00	1,103 21	396 79
Fur. and fix. for library	3,500 00	3,453 00	47 00
Fur. for adms. bldg....	4,500 00	3,273 18	1,226 82
Pur. of books, library..	5,000 00	447 91	4,552 09
Maintenance law school	5,000 00	3,209 20	1,790 80
Pur. bks. for law sch. lib	2,000 00	2,000 00	
Laboratory equipment..	2,000 00	1,848 91	151 09
Purchase and installing mining machinery .....	4,000 00	3,626 78	373 22
Farmers' institute and agricultural extension	4,000 00	3,644 11	355 89
Aux. agri. station.....	8,000 00	6,973 94	1,026 06
Pur. of typ. animal herd	2,000 00	2,000 00	
Exp. of cadet corps, Seattle .....	2,000 00	2,000 00	
Academy of Idaho—			
Maintenance .....	65,500 00	65,492 71	7 29
Trav. exp. of Trustees..	500 00	339 75	160 25
Pur. of stock and imp.	1,000 00	1,000 00	

Industrial Training School—			
Maintenance .....	75,000 00	74,996 23	3 77
Trav. exp. of Trustees..	500 00	362 70	137 30
School for deaf, dumb and blind .....	35,000 00	34,991 67	8 33
Board of Horticulture....	20,000 00	13,932 76	6,067 24
Board of Health—			
Maintenance .....	5,000 00	4,999 89	11
Salary of State Chemist	4,000 00	2,538 58	1,461 42
Sal. of Asst. Dairy Com.	4,000 00	2,600 85	1,399 15
Trav. exp. Asst. Dairy Commissioner .....	2,500 00	2,422 56	77 44
Idaho School Law Com..	500 00	208 45	291 55
State Board of Equilization—			
Maintenance .....	1,000 00	863 89	136 11
Official bonds .....	3,000 00	3,000 00	
Insurance premium .....	3,000 00	1,651 76	1,348 24
Serving requisitions .....	1,000 00	1,000 00	
Summer Normal Schools—			
Boise .....	2,635 85	2,633 35	2 50
Pocatello .....	2,308 00	1,930 40	377 60
Couer d'Alene .....	2,102 76	2,000 00	102 76
Legislature—			
Maintenance .....	60,000 00	58,365 04	1,634 96
Salary of Veterinarian..	4,000 00	3,000 00	1,000 00
Relief of Blackstone Mining Co. (H. B. No. 11—Tenth session) .....	90 00	90 00	
Relief of H. Vickers (H. B. No. 47—10th session) .....	900 00	900 00	
Relief of Theo. Turner (H. B. No. 210—Tents session) .....	99 00	99 00	
Relief of Liberty Plmb & Htg Co. (H. B. No. 102) .....	1,269 00	1,269 00	
Relief of Boise Com. Club (H. B. No. 142—Tenth session) .....	2,693 43	2,693 43	
Relief of Story & Ryan (H. B. No. 164—Tenth session) .....	300 00	300 00	
Relief of J. D. Evans (H. B. No. 4, Joint Reso.—Tenth session) .....	35 00	35 00	
Relief of Mt. Bell Mining Co. and Mutual Mining Co. (H. B. No. 229—Tenth session) .....	90 00	90 00	
Relief of Mutual Mining Co. .....	130 00	130 00	
Relief of Theo. Daniels (H. B. No. 127—Tenth session) .....	29 25	29 25	
Relief of Southern Cross Mining Co. (H. B. No. 45—Tenth session) .....	130 00	130 00	
Relief of N. Fred Essig H. B. No. 93—Tents session) .....	375 00	375 00	

Deficiency H. B. No. 310, 1907-08 .....	59,524 28	59,001 57	522 71
Ptg. consti. amendments..	3,000 00		3,000 00
Grain Commission .....	1,500 00	1,500 00	
Children's Home Finding society .....	20,000 00	15,119 18	4,880 82
Alaska-Yukon-Pac. expo...	30,000 00	29,901 13	98 87
Water Commission—			
Salary of Coms. ....	12,000 00	8,877 26	3,122 74
Trav. exp. of Coms....	6,000 00	2,631 90	3,368 10
Purchase of land for Shoshone park .....	4,400 00	3,287 39	1,112 61
Payments of monies of Oneida irrigation dis. ....	13,500 00	12,515 48	984 52
Printing house and senate journals (H. B. No. 87) .....	1,000 00		1,000 00
Printing and mailing general laws (H. B. No. 40) .....	1,000 00		1,000 00
Ptg. and compiling 10th session laws, house and senate journals and all special laws .....	6,000 00	5,947 20	52 80
Relief of Mutual Mining Co. ....	130 00	130 00	
Total .....	\$1,517,601 57	\$1,293,802 61	\$ 223,798 96
Amt. appropriated for 1909 and 1910..	\$1,517,601 57		
Amount expended .....			\$1,293,802 61
Balance in appropriation Sept. 30, 1910 .....			223,798 96
Grand total .....	\$1,517,601 57	\$1,517,601 57	

## FLOATING INDEBTEDNESS.

Floating indebtedness of the State of Idaho, by administrations,  
represented by outstanding general fund warrants, October 1, 1910.

Years.	Amount.
1893-1894	\$ 307 88
1895-1896	36 93
1897-1898	53 75
1899-1900	25 52
1901-1902	12 30
1903-1904	4 55
1905-1906	73 81
1907-1908	27 29
1909-1910	10,697 87
<b>Total</b>	<b>\$11,239 90</b>

## BOND STATEMENT.

Statement showing the bonded indebtedness of the State of Idaho  
for the periods ending October 1, 1909, and October 1, 1910.

Bonds.	Series.	Oct. 1, 1909.	Oct. 1, 1910.
Lewiston Normal School	1899	\$ 7,500 00	.....
Lewiston Normal School	1901	8,000 00	.....
Idaho Improvement	1901	50,000 00	50,000 00
Academy of Idaho	1901	25,000 00	10,500 00
Refunding	1901	108,000 00	108,000 00
Albion State Normal school	1901	13 000 00	6,000 00
Deficiency Funding	1901	109,000 00	83,000 00
Idaho Deficiency	1903	50,000 00	50,000 00
Academy of Idaho Improvement	1903	30,000 00	30,000 00
Albion State Nor. School Imp.	1903	12,000 00	12,000 00
Idaho Sup. Court Bldg. & Lib.	1903	15,000 00	15,000 00
Idaho Indus. Reform School	1903	50,000 00	50,000 00
Idaho Improvement	1903	43,000 00	43,000 00
Idaho State Penitentiary	1903	4,000 00	4,000 00
Idaho State Pen. Improvement	1905	50,000 00	50,000 00
State Reform School Improve.	1905	20,000 00	20,000 00
Land Survey	1905	30,000 00	.....
State Improvement	1905	21,000 00	21,000 00
Soldiers' Home Improvement	1905	14,000 00	14,000 00
Capitol Building	1905	100,000 00	100,000 00
University of Idaho Improvement	1905	40,000 00	40,000 00
Academy of Idaho Improvement	1905	45,500 00	45,500 00
N. I. Insane Asylum Building	1905	30,000 00	30,000 00
Intermountain Road	1905	50,000 00	50,000 00
Idaho Lewiston State Normal	1905	30,000 00	29,000 00
Albion State Normal	1905	30,000 00	30,000 00
University of Idaho Rebuilding	1907	50,000 00	50,000 00
Industrial Training School	1907	50,000 00	50,000 00
Atlanta Wagon Road	1907	5,000 00	5,000 00
Meadows-Payette Lakes Wg. Rd.	1907	3,000 00	3,000 00
Elk City-Oro Grande Wagon Rd.	1907	10,000 00	10,000 00
Idaho Soldiers' Home Imp.	1907	5,000 00	5,000 00
Albion State Normal School	1907	20,000 00	20,000 00
Lewiston State Normal School	1907	40,000 00	40,000 00
Academy of Idaho Improvement	1907	21,000 00	21,000 00
N. I. Ins. Asy. Bldg. & Imp.	1907	45,000 00	45,000 00
Capitol Building	1907	30,000 00	30,000 00
Univ. of Ida. Rebuldg. & Equip. B-1907	1907	40,000 00	.....
Univ. of Ida. Rebuldg. & Equip., C-1907	1907	60,000 00	.....
Idaho Lewiston State Normal	1909	53,000 00	53,000 00
Ida. State Pen. Improvement	1909	20,000 00	20,000 00
Paris-Franklin Road	1909	3,000 00	3,000 00
Ida. Indus. Train. School Imp.	1909	55,000 00	55,000 00
Ida. Soldiers' Home Improvement	1909	18,500 00	18,500 00
Albion State Normal School	1909	36,000 00	36,000 00
Academy of Idaho Improvement	1909	36,000 00	36,000 00
N. I. Insane Asylum Bldg. & Imp.	1909	35,000 00	35,000 00
Capitol Building	1909	60,000 00	60,000 00
Snake River Bridge	1909	10,000 00	10,000 00
University of Idaho Improvement	1909	52,000 00	50,000 00
Bonner's Ferry Wagon Bridge	1909	18,000 00	.....
Deaf, Dumb & Blind Building	1909	25,000 00	.....
Salmon River Bridge	1909	9,000 00	9,000 00
<b>Total</b>		<b>\$1,794,500 00</b>	<b>\$1,555,500 00</b>

Schedule showing tax levies for the year 1909.

COUNTIES.	General.	Live stock sanitary.	Public build-ings.	General int. and sinking	U. of I. re-ldg. and equipment.	Predatory animal.	Total.
Ada	\$ 67,242 66	\$ 895 05	\$ 1,240 59	\$ 27,568 72	\$ 7,581 40	\$ 1,075 12	\$ 105,603 54
Bannock	28,387 98	499 54	504 81	11,217 99	3,084 95	523 68	44,218 95
Bear Lake	10,944 11	462 43	197 36	4,385 74	1,206 07	536 57	17,732 28
Bingham	28,527 47	695 23	523 68	11,637 33	3,200 26	793 35	45,377 32
Blaine	16,715 47	1,689 76	333,56	7,412 46	2,038 43	2,091 35	30,281 03
Boise	10,854 07	410 87	191 85	4,263 32	1,172 41	463 58	17,356 10
Bonner	37,035 93	76 80	667 49	14,833 05	4,079 10	51 42	56,743 79
Canyon	34,609 00	949 23	758 24	16,849 68	4,633 66	1,072 72	58,872 53
Cassia	7,714 38	813 75	175 58	3,901 79	1,072 99	930 93	14,609 42
Custer	6,245 17	410 84	105 21	2,337 95	642 94	427 02	10,169 13
Elmore	12,203 10	872 49	225 11	5,002 31	1,375 63	1,103 52	20,782 16
Fremont	36,283 33	1,362 29	643 84	14,307 67	3,934 61	1,589 70	58,121 44
Idaho	17,939 89	415 82	348 40	7,742 26	2,129 12	344 85	28,920 34
Kootenai	42,138 02	90 97	724 65	16,103 37	4,428 43	62 25	63,547 69
Latah	36,131 30	194 11	620 05	13,778 92	3,789 20	132 09	54,645 67
Lemhi	6,981 41	299 73	131 50	2,922 22	803 61	248 16	11,386 63
Lincoln	14,273 84	397 72	326 44	7,254 26	1,994 92	508 35	24,755 53
Nez Perce	61,370 73	458 44	1,037 78	23,061 84	6,342 01	360 83	92,631 63
Oneida	17,920 17	1,023 28	349 83	7,773 96	2,137 84	1,176 11	30,381 19
Owyhee	10,212 27	2,778 85	216 14	4,803 03	1,320 83	3,513 14	22,844 26
Shoshone	52,518 93	33 45	704 04	15,645 37	2,302 48	23 17	73,227 44
Twin Falls	22,038 00	465 63	447 77	9,900 53	4,736 40	467 52	36,105 85
Washington	21,712 77	1,324 01	399 28	8,872 99	2,440 07	1,575 23	36,324 34
Totals	\$600,000 00	\$ 16,620 29	\$ 10,873 20	\$ 241,626 76	\$ 66,447 36	\$ 19,070 66	\$ 954,638 27

Schedule showing Tax Levies for the year 1910.

COUNTIES.	General.	Live stock sanitary.	Public buildings.	General int. and sinking	Predatory animal.	Total.
Ada	\$ 67,623 75	\$ 928 62	\$ 3,688 19	\$ 29,505 50	\$ 1,113 57	\$ 102,859 63
Bannock	28,491 45	234 81	1,477 29	11,888 34	184 75	42,206 64
Bear Lake	10,708 52	420 73	537 56	4,300 52	488 60	16,455 93
Bingham	29,227 56	642 04	1,420 02	11,360 16	722 56	43,372 56
Blaine	18,081 51	1,592 62	959 43	7,675 40	1,961 54	30,270 50
Boise	10,916 61	357 79	587 23	4,697 88	398 49	16,958 00
Bonner	36,146 93	82 06	1,941 09	15,528 75	55 03	53,753 86
Canyon	42,093 17	1,030 21	2,228 16	17,325 27	1,096 29	64,273 10
Cassia	9,787 17	821 93	517 55	4,140 42	939 44	16,206 51
Custer	6,304 63	449 02	334 94	2,679 54	480 57	10,308 70
Elmore	12,400 55	546 02	608 69	4,869 50	683 11	19,107 87
Fremont	34,785 10	1,041 19	1,757 59	14,060 72	1,166 35	52,810 95
Idaho	21,187 56	555 62	1,030 26	8,642 11	519 84	31,985 39
Kootenai	39,150 84	103 38	2,076 80	16,614 37	69 85	58,014 74
Latah	33,641 08	174 82	1,653 44	13,227 48	117 85	48,814 67
Lemhi	7,312 61	293 91	439 00	3,512 04	260 39	11,817 95
Lincoln	18,403 90	338 94	1,270 16	10,161 31	412 22	30,586 53
Nez Perce	58,311 23	514 78	3,054 97	24,439 74	406 33	86,727 05
Oneida	19,092 10	730 67	1,042 10	8,336 79	770 36	29,972 02
Owyhee	11,731 39	2,002 60	530 19	4,241 53	2,509 12	21,014 83
Shoshone	38,120 62	27 41	1,828 70	14,629 63	18 27	54,797 62
Twin Falls	24,191 92	505 84	1,583 34	12,666 75	494 75	39,442 60
Washington	22,229 80	1,187 89	1,147 30	9,178 40	1,400 80	35,144 19
Totals	\$ 600,000 00	\$ 14,582 90	\$ 31,764 00	\$ 254,112 15	\$ 16,269 58	\$ 916,901 62

Tax rate for the year 1909, .00773.  
 Tax rate for the year 1910, .00711.  
 In addition to the rate for State purposes there is an additional tax of .0005 on \$6,348,330.25 valuation of stock other than sheep for Predatory Animal Tax and .00075 on the same valuation for Live Stock Sanitary Tax; also .004 on \$3,273,841.69 valuation of sheep for Predatory Animal Tax and .003 on the same valuation for Live Stock Sanitary Tax for the year 1910.  
 The same rate as above was used for the year 1909, for Live Stock Sanitary and Predatory Animal Tax on valuations for that year.

## APPENDIX.

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Schedules Compiled from the Proceedings of the  
State Board of Equalization for the Years 1909-10.

**ASSESSED VALUATION OF STATE.**

Abstract of real and personal property as equalized by the State Board of Equalization for the years 1909 and 1910:  
Class of Properties.

Class of Properties.	Equal. Value	Equal. Value
	1909.	1910.
Patented lands .....	\$ 40,435,214 02	\$ 42,357 829 22
Patented land improvements.....	4,274,134 90	5,205,387 00
Unpatented land improvements.....	523,401 00	503,053 50
City and town lots .....	14,727,873 35	15,688,082 15
Improvements .....	9,897,725 60	10,972,125 25
Real estate not classified .....	133,420 00	2,175 00
Patented mining lands .....	237,847 64	256,364 03
Timber sold from State lands.....	335,796 00	386,550 75
Equities in school lands .....	130,403 50	112,620 00
Equities in timber on State lands..	6,485 00	48,306 00
Mining ditches .....	54,550 00	71,700 00
Irrigation ditches .....	151,875 00	454,956 00
Quartz mills .....	330,046 75	379,140 50
Concentrators .....	508,463 00	345,010 00
Samplers .....	158,642 50	91,840 00
Smelters .....	340,802 40	76,500 00
Imp. pat. min. lds. & cyan plants..	566,187 00	.....
Min. mach. & imp. on mining prop..	.....	595,830 75
Irrigating dams .....	20,000 00	.....
Mills and factories .....	.....	189,042 00
Grist mills .....	78,575 00	81,200 00
Saw mills .....	762,702 00	835,273 00
Planing mills .....	19,265 00	15,275 00
Shingle Mills .....	6,500 00	6,100 00
Tramways, power lines .....	208,991 98	524,452 48
Bank stocks .....	2,214,336 67	2,539,621 00
Thoroughbred cattle .....	5,113 00	1,675 00
Graded cattle .....	492 00	2,875 00
Common cattle .....	2,088,650 00	1,721,047 50
Beef cattle, calves and yearlings...	32,674 50	28,300 00
Oxen .....	1,320 00	270 00
Cows .....	667,095 00	757,341 00
Graded sheep .....	9,655 00	16,592 00
Common sheep .....	3,985,595 40	3,273,841 69
Angora goats .....	113 00	302 25
Common goats .....	4,631 75	4,653 00
Thoroughbred horses .....	48,225 00	51,740 00
Graded horses .....	2,425,151 00	2,693,975 00
Stock horses .....	569,508 00	663,196 00
Stallions .....	144,510 00	152,477 00
Colts .....	29,210 00	29,271 50
Mules .....	43,645 00	139,432 00
Jacks .....	15,435 00	12,970 00
Swine .....	103,560 00	88,815 00
Wheat .....	710 00	3,023 00
Oats .....	250 00	4,924 00
Barley .....	80 00	6,969 00
Flour and hay .....	2,150 00	7,970 00

Farm implements and machinery...	187,085 00	312,284 00
Furniture and fixtures .....	399,628 50	470,351 00
Harness, robes and saddles .....	150,769 50	208,964 00
Merchandise .....	4,686,314 45	4,662,350 70
Lumber .....	708,120 67	783,171 00
Saw logs .....	275,280 00	227,119 00
Machinery .....	506,301 00	624,281 00
Money .....	213,228 00	159,241 00
Musical Instru. & Sew. Machines....	201,037 00	202,860 00
Water crafts .....	102,173 70	116,275 00
Vehicles, bicycles .....	443,590 50	475,051 00
Watches, jewelry, etc.....	17,892 00	34,720 00
Wines, liquors, etc.....	70,966 00	37,445 00
Wood .....	16,843 00	2,907 00
Net profits of mines .....	2,561,229 97	2,107,361 42
Automobiles .....	39,925 00	159,375 00
Per. prop. not otherwise classified..	350,517 00	536,882 00
Toll ferries and bridges .....	1,600 00	.....
Poles and piling .....	151,258 00	.....
Brick yards .....	8,550 00	.....
Sugar factories .....	495,930 00	483,400 00
Printing plants .....	16,200 00	10,425 00
Laundries .....	1,650 00	.....
Breweries .....	4,200 00	.....
Elevators, etc .....	6,850 00	.....
Electric plants .....	95,220 00	74,250 00
Franchises .....	148,100 00	.....
High pressure pipe line and franchise .....	.....	90,000 00
Low pressure pipe line and franchise .....	.....	48,750 00
<b>Total .....</b>	<b>\$ 98,211,471 25</b>	<b>\$103,228,056 69</b>

SYSTEMS.	Mileage.	Rate per Mile.	Valuation.	Total Valuation
<b>Oregon Short Line Railroad Co.</b>				
Main Line E. and W. ....	433.68	\$ 16,500 00	\$ 7,155,720 00	
Main Line, N. and S. ....	178.56	15,500 00	2,767,680 00	
Boise Branch .....	16.41	13,000 00	213,330 00	
Boise City and Terminal .....	8.38	9,000 00	75,420 00	
Salmon River Branch .....	85.99	4,500 00	386,955 00	
St. Anthony Branch .....	37.36	11,000 00	410,960 00	
Wood River Branch .....	70.01	8,500 00	599,085 00	
Minidoka and Southwestern Branch .....	74.28	12,000 00	891,360 00	
Minidoka and Southwestern, Twin Falls Branch .....	28.79	4,500 00	129,555 00	
Yellowstone Park Branch .....	60.81	7,500 00	456,075 00	
Malad Valley Branch .....	13.56	7,500 00	101,700 00	
Preston Branch .....	8.38	7,500 00	62,850 00	
Elva Spur .....	10.17	3,000 00	30,510 00	
Sugar City Spur .....	5.78	3,000 00	17,340 00	\$13,294,540 00
<b>Northern Pacific Railway Company.</b>				
Main Line .....	83.34	16,500 00	1,375,110 00	
Second Track .....	5.67	8,000 00	45,360 00	
Clearwater Short Line .....	62.90	10,500 00	660,450 00	
Fort Sherman Branch .....	13.65	6,500 00	88,725 00	
Palouse and Lewiston Branch .....	54.71	12,000 00	656,520 00	
Genesee Branch .....	7.15	10,000 00	71,500 00	
Lapwai Branch .....	66.78	8,000 00	534,240 00	
Coeur d'Alene Branch .....	18.82	13,000 00	244,660 00	
Burke Branch .....	6.83	7,500 00	51,225 00	
Sunset Branch .....	5.35	1,500 00	8,025 00	
Coeur d'Alene Railway and Navigation Co. ....	9.83	10 00	98 30	3,735,913 30
<b>Oregon Railway and Navigation Company.</b>				
Main Line .....	84.97	13,500 00	1,147,095 00	
Colfax Branch .....	2.36	8,000 00	18,880 00	
Riparia Branch .....	1.53	10,000 00	15,300 00	
Mullan Branch .....	11.04	1,500 00	16,560 00	1,197,835 00
<b>Spokane and Inland Empire Railway Co.</b>				
Coeur d'Alene Branch .....	13.32	7,000 00	93,240 00	
Hayden Lake Branch .....	8.21	2,000 00	16,240 00	
Palouse Branch .....	8.89	2,000 00	17,780 00	127,440 00
<b>Chicago, Milwaukee and Puget Sound Railway Co.</b>				
Main Line .....	99.50	10,000 00	995,000 00	
St. Maries Branch .....	70.54	1,000 00	70,540 00	1,065,540 00
<b>Great Northern Railway Co.</b>				
Main Line .....	79.66	16,500 00	1,314,390 00	
Kootenai Valley Branch .....	25.79	5,000 00	128,950 00	1,443,340 00
<b>Spokane International Railway Company</b>				
Idaho and Washington Northern Railway Co., Main Line .....	122.30	6,500 00	794,950 00	794,950 00
Idaho and Washington Northern Railway Co., Main Line .....	32.96	5,500 00	181,280 00	181,280 00
Boise and Interurban Railway Co. ....	37.40	3,500 00	130,900 00	130,900 00
Boise Valley Railway Company .....	27.32	2,000 00	54,640 00	54,640 00
Boise Railroad Company .....	7.50	4,000 00	30,000 00	30,000 00
Sandpoint and Interurban Railway Co. ....	6.00	100 00	600 00	600 00
Payette Valley Railroad Co. ....	11.00	500 00	5,500 00	5,500 00
Idaho Northern Railroad Company .....	32.80	2,500 00	82,000 00	82,000 00
Idaho Northern Railway Company .....	57.19	2,300 00	131,537 00	131,537 00
Caldwell Traction Company .....	7.50	500 00	3,750 00	3,750 00
Washington, Idaho and Montana Railroad Company .....	45.14	4,000 00	180,560 00	180,560 00
Gilmore and Pittsburg Railroad Company .....	5.00	5,000 00	25,000 00	25,000 00
Right of Way .....	65.00	1,000 00	65,000 00	65,000 00
Idaho Southern Railroad Company .....	22.98	2,500 00	57,450 00	57,450 00
Nez Perce and Idaho Railroad Company .....	13.80	500 00	6,900 00	6,900 00
Pacific and Idaho Northern Railroad Company .....	76.00	2,300 00	174,800 00	174,800 00
Craig Mountain Lumber Company Railroad Line .....	6.00	500 00	3,000 00	3,000 00
<b>Total</b> .....	<b>2,348.89</b>			<b>\$22,792,475 30</b>

Schedule Showing Value of Telegraph Lines by Companies.

COMPANY	No. of Miles of Poles	No. of Miles of Wire	Rate per Mile	Valuation	Total Valuation
Western Union Telegraph Co.....	1,493.08		\$100 00	\$ 149,308 00	
First Wire .....		1,493.08	120 00	179,169 60	
Additional Wire .....		6,090.47	20 00	121,809 40	
Conduit, 2,135 feet @ 10c.....				213 50	\$ 450,500 50
Postal Telegraph-Cable Co. (No Poles)..					
First Wire .....		261.75	120 00	31,410 00	
Additional Wire .....		261.75	20 00	5,235 00	36,645 00
Idaho-Washington Northern R. R. Teleg. Line No Poles)					
Additional Wire .....		32.96	20 00	659 20	659 20
Continental Telegraph Co.....	99.50		30 00	2,985 00	
First Wire .....		99.50	42 60	4,238 70	
Additional Wire .....		99.50	20 00	1,990 00	9,213 70
Idaho Northern R. R. Telegraph Line.....	32.20		30 00	966 00	
First Wire .....		32.20	42 60	1,371 72	2,337 72
Central Idaho Telegraph & Telephone Co.....	46.00		30 00	1,380 00	
First Wire .....		46.00	42 60	1,959 60	
Additional Wire .....		30.00	20 00	600 00	3,939 60
Total .....	1,670.78	8,447.21			\$ 503,295 72

Schedule Showing Value of Telephone Lines by Companies.

COMPANY.	No. of miles of wire	Rate per Mile	Valuation	Total Valuation
Rocky Mountain Bell Telephone Co.....				
First Class .....	972.75	\$175 00	\$ 170,231 25	
Second Class .....	1,620.33	20 00	32,406 60	
Additional Wire .....	8,681.25	20 00	173,825 00	
Cable, 370,911 feet @ 10c .....			37,091 10	
Conduit, 4,050 feet @ 10c.....			405 00	\$ 413,958 95
Independent Long Distance Telephone Co				
First Class .....	88.50	100 00	8,850 00	
Second Class .....	48.50	40 00	1,940 00	
Additional Wire .....	323.00	20 00	6,460 00	
Cable, 68,785 feet @ 10c.....			6,878 50	24,128 50
Pacific States Telephone and Telegraph Co. ....	193.10	175 00	33,792 50	
Additional Wire .....	426.00	20 00	8,520 00	
Cable, 1,080 feet @ 10c.....			108 00	42,420 50
Interstate Telephone Company.....	300.00	50 00	15,000 00	
Additional Wire .....	443.33	20 00	8,866 60	
Cable, 55,315 feet @ 10c.....			5,531 50	29,398 10
Cassia Independent Telephone Co.....	123.25	20 00	2,465 00	
Additional Wire .....	15.25	20 00	305 00	2,770 00
Redrock and Salmon River Tel. Co.....	75.10	50 00	3,755 00	
Additional Wire .....	48.30	20 00	966 00	4,721 00
Meadows-Warrens-Roosevelt Telephone Co. ....	175.00	20 00	3,500 00	3,500 00
Meridian Farmers' Independent Telephone Co. ....	22.50	20 00	450 00	
Additional Wire .....	91.50	20 00	1,830 00	
Cable, 700 feet @ 10c.....			70 00	2,350 00
McCammon Telephone Co.....	50.00	20 00	1,000 00	
Additional Wire .....	64.00	20 00	1,280 00	2,280 00
Long Valley Mutual Telephone Co.....	57.00	20 00	1,140 00	
Additional Wire .....	9.00	20 00	180 00	1,320 00
Southern Idaho Independent Telephone Co. ....	22.00	20 00	440 00	
Additional Wire .....	125.00	20 00	2,500 00	
Cable, 2,300 feet @ 10c.....			230 00	3,170 00
Idaho Independent Telephone Co.....	9.25	50 00	462 50	
Additional Wire .....	35.00	20 00	700 00	
Cable, 20,880 feet @ 10c.....			2,088 00	3,250 50

COMPANY.	No. of Miles of wire	Rate per Mile	Valuation	Total Valuation
Farmers' Mutual Telephone Company of Fruitland	21.00	20 00	420 00	
Additional Wire	68.00	20 00	1,360 00	
Cable, 40 feet @ 10c.			4 00	1,784 00
S. C. McDaniel Telephone Line	49.25	20 00	985 00	985 00
Curlew Telephone Company	36.00	20 00	720 00	
Additional Wire	36.00	20 00	720 00	1,440 00
Clearwater Telephone Line	101.00	20 00	2,020 00	
Additional Wire	5.00	20 00	100 00	2,120 00
Fraser Telephone Line	41.75	20 00	835 00	
Additional Wire	12.75	20 00	255 00	1,090 00
Big Potlatch Mutual Telephone Company	6.00	20 00	120 00	
Additional Wire	3.00	20 00	60 00	180 00
Settlers' Mutual Telephone Company	21.00	20 00	420 00	
Additional Wire	55.00	20 00	1,100 00	
Cable, 50 feet @ 10c.			5 00	1,525 00
Midvale Telephone Company	40.00	20 00	800 00	
Additional Wire	120.00	20 00	2,400 00	
Cable, 120 feet @ 10c.			12 00	3,212 00
Fallons Moscow Telephone Company	5.00	20 00	100 00	
Additional Wire	5.00	20 00	100 00	200 00
American Ridge Co-Operative Telephone Company	21.50	20 00	430 00	
Additional Wire	18.50	20 00	370 00	800 00
Avon Mutual Telephone Company	14.75	20 00	295 00	295 00
Meeks' Telephone Line	2.50	20 00	50 00	50 00
Deep Creek and Palouse Telephone Company	9.00	20 00	180 00	180 00
Reuben's Rural Telephone Company	10.00	20 00	200 00	200 00
Lenore Cavendish Telephone Company	9.00	20 00	180 00	180 00
Crane Creek Telephone Company	9.50	20 00	190 00	190 00
Gold Creek and Oraway Telephone Company	10.00	20 00	200 00	200 00
Taney Telephone Company	25.00	20 00	500 00	500 00
Cove Telephone Company	7.00	20 00	140 00	140 00
Washington, Idaho and Montana Telephone Company	53.14	20 00	1,062 80	
Additional Wire	143.39	20 00	2,867 80	3,930 60

Farmers' Mutual Telephone Company	9.87	20 00	197 40	
Additional Wire	17.12	20 00	342 40	539 80
Nez Perce Co-Operative Telephone Company	135.00	50 00	6,750 00	
Additional Wire	20.50	20 00	410 00	
Cable, 525 feet @ 10c			52 50	7,212 50
Local Telephone Company of Star	12.00	20 00	240 00	240 00
Idaho-Washington Northern Railway Telephone Line	37.97	20 00	759 40	
Additional Wire	77.92	20 00	1,558 40	2,317 80
Ostenai Valley Railway Co., Telephone Line	25.93	20 00	518 60	518 60
Mutual Telephone Company	50.75	20 00	1,015 00	
Additional Wire	46.75	20 00	935 00	1,950 00
Roseberry Mutual Telephone Company	7.00	20 00	140 00	140 00
Medicine Lodge Telephone Company	30.00	20 00	600 00	600 00
Burley Independent Telephone Company	11.30	20 00	226 00	
Additional Wire	36.00	20 00	720 00	946 00
Southern Idaho Telephone Company	39.25	20 00	785 00	
Additional Wire	97.00	20 00	1,940 00	
Cable, 4,880 feet @ 10c.			488 00	3,213 00
Southern Idaho Telephone and Telegraph Company	43.00	20 00	860 00	860 00
North Idaho Telephone Company	16.75	50 00	837 50	
Additional Wire	242.50	20 00	4,850 00	
Cable, 78,192 feet @ 10c.			7,819 20	13,506 70
Lone Star Telephone Company	7.50	20 00	150 00	
Additional Wire	12.00	20 00	240 00	390 00
Continental Telegraph Company, Telephone Line	398.00	20 00	7,960 00	7,960 00
Utah Independent Telephone Company	17.00	50 00	850 00	
Additional Wire	104.00	20 00	2,080 00	
Cable, 1,000 feet @ 10c.			100 00	3,030 00
Moscow Rural Telephone Company	10.00	50 00	500 00	
Additional Wire	95.00	20 00	1,900 00	
Cable, 4,200 feet @ 10c.			420 00	2,820 00
Soldiers' Local Telephone Company	35.25	20 00	705 00	
Additional Wire	15.50	20 00	310 00	1,015 00
Deming and Ellis Telephone Company	25.00	20 00	500 00	
Additional Wire	25.00	20 00	500 00	1,000 00
Arco Telephone Company	25.00	20 00	500 00	500 00
Star Independent Telephone Company	60.00	20 00	1,200 00	
Additional Wire	97.00	20 00	1,940 00	
Cable, 2,000 feet @ 10c.			200 00	3,340 00
Elmore Telephone Company	100.00	20 00	2,000 00	2,000 00

Schedule Showing Value of Telephone Lines by Companies—Continued.

COMPANY.	No. of Miles of wire	Rate per Mile	Valuation	Total Valuation
Fremont Independent Telephone Company .....	48.00	50 00	2,400 00	
Additional Wire .....	81.50	20 00	1,630 00	
Cable, 1,087 feet @ 10c.....			108 70	4,138 70
Stites-Elk City Electric Light and Power and Telephone Company.....	83.00	20 00	1,660 00	1,660 00
Genesee Telephone Company.....	41.50	20 00	830 00	
Additional Wire .....	35.00	20 00	700 00	
Cable, 75 feet @ 10c.....			7 50	1,537 50
Idaho-Washington Telephone Company.....	40.00	20 00	800 00	800 00
Lemhi Telephone Company .....	142.00	20 00	2,840 00	
Additional Wire .....	26.00	20 00	520 00	3,360 00
Salmon and Western Telephone Company .....	50.00	20 00	1,000 00	1,000 00
Orchard Investment Company Telephone Line .....	36.00	20 00	720 00	720 00
Twin Falls North Side Investment Co.....	49.00	50 00	2,450 00	
Additional Wire .....	53.00	20 00	1,060 00	3,510 00
Potlatch Farmers' Telephone Company.....	11.00	20 00	220 00	
Additional Wire .....	6.00	20 00	120 00	340 00
Malad Valley Telephone Company.....	20.00	20 00	400 00	400 00
Filer Mutual Telephone Company.....	15.00	20 00	300 00	
Additional Wire .....	45.00	20 00	900 00	1,200 00
Indian Valley Telephone Company.....	31.50	20 00	630 00	
Additional Wire .....	16.30	20 00	330 00	960 00
B. Dick Hartley Telephone Line.....	15.00	20 00	300 00	300 00
Parma Telephone Company.....	87.00	20 00	1,740 00	
Additional Wire .....	197.00	20 00	3,940 00	
Cable, 730 feet at 10c.....			73 00	5,753 00
<b>Total .....</b>	<b>18,099.80</b>			<b>\$ 632,247 75</b>

*General Recapitulation of All Classes of Property Assessed by the State Board of Equalization for the Year 1910.*

Total valuation of all Real and Personal Property after Equalization.....	\$103,228,056 69
Total valuation of all Railway Lines after Equalization .....	22,792,475 30
Total valuation of all Telegraph Lines after Equalization .....	503,295 72
Total valuation of all Telephone Lines after Equalization .....	632,247 75
<b>Grand Total Valuation of all Property in the State for Assessment Purposes for the year 1910.....</b>	<b>127,156,075 46</b>