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1909-1910
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FIRST REPORT
OF THE
PUBLIC EXAMINER
TO
STATE AUDITOR
ROADY KENEHAN
COLORADO

J. W. OLD

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I desire to express my sincere gratitude to those who have assisted me in the administration of the State Auditor's office.

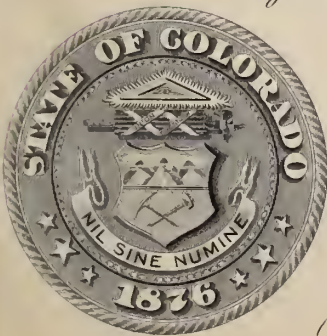
To Governor John T. Shafroth, State Treasurer, W. J. Gallagher, Attorney General, John T. Barnett, I am grateful for the many courtesies extended.

Deputy Auditor, Thomas E. McHaleff, Public Examiner, J. B. Foley, and each of their assistants, deserve my lasting appreciation for the thorough and conscientious manner in which they have performed their duties.

Warden of the State Penitentiary, Thomas J. Tynan, the officials of all state institutions and departments, officers of the different counties where examinations were made, who rendered assistance to me, merit my warmest thanks for their valuable co-operation.

My remembrance of them shall always be a pleasure.

Roach Penahan
State Auditor.



January 9th 1911.



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FIRST REPORT

OF

PUBLIC EXAMINER
J. B. FOLEY

TO

THE STATE AUDITOR
ROADY KENEHAN

1909-1910

Recommendations of State Auditor Roady Kenehan, to his
Excellency John F. Shafroth, Governor, and to the
Members of the Eighteenth General Assembly.

Report of Inheritance Tax Department

Public Examiner's Reports.

Expense of Executive Departments
1897 to 1910

Correspondence between State Auditor Roady Kenehan and
Attorney General John T. Barnett.

Correspondence between State Auditor Roady Kenehan and
his Excellency John F. Shafroth, Governor.



DENVER, COLORADO
THE SMITH-BROOKS PRINTING CO., STATE PRINTERS
1910



AUDITORS AND TREASURERS OF COLORADO

Auditors of State.	Years.	Treasurers of State.
David C. Crawford.....	1877-1878.....	Geo. C. Corning
Engene K. Stimson.....	1879-1880.....	Nathan S. Culver
Joseph A. Davis.....	1881-1882.....	William C. Sanders
John C. Abbott.....	1883-1884.....	Fred Walsen
Hiram A. Spruance.....	1885-1886.....	Geo. R. Swallows
Darwin P. Kingsley.....	1887-1888.....	Peter W. Breene
Louis B. Schwanbeck.....	1889-1890.....	W. H. Brisbane
John M. Henderson.....	1891-1892.....	J. N. Carlile
F. N. Goodykoontz.....	1893-1894.....	Albert Nance
C. C. Parks.....	1895-1896.....	Harry E. Mulnix
John W. Lowell.....	1897-1898.....	George W. Kephart
George W. Temple.....	1899-1900.....	John H. Fesler
C. W. Crouter.....	1901-1902.....	Jas. N. Chipley
John A. Holmberg.....	1903-1904.....	Whitney Newton
Alfred E. Bent.....	1905-1906.....	John A. Holmberg
George D. Statler.....	1907-1908.....	Alfred E. Bent
Roady Kenehan	1909-1910.....	W. J. Galligan
M. A. Leddy.....	1911-1912.....	Roady Kenehan

6-11-11
3-3-11
2-7-11

Letter of Transmittal

Denver, Colorado, January 6, 1911.

To His Excellency, John F. Shafroth, Governor of the State of Colorado, Capitol Building.

Dear Sir:—I submit herewith for your consideration the report of the State Examiner, Mr. J. B. Foley, showing the results of his examination into the accounts of the penal and educational institutions, Boards and departments of the State. This report is submitted for the purpose of calling to your attention the fact that, in certain of these institutions, cash funds have been illegally diverted by officials in charge, and that such officials have left the service of the State and have failed to properly account for these funds.

While it is the duty of the State Examiner and this office to investigate and report on the accounts of the various State institutions and departments, the law gives me no power beyond making these examinations and improving accounting conditions as far as possible. Where we find violations of the law I can only report such findings to the executive head of the State, and take such action as I can to prevent further similar violations.

Since the organization of the State there has gradually grown up a system in the State institutions, Boards and departments whereby the cash taken in by such institutions is handled as a cash fund, which the institutions have disbursed at their pleasure and without the formality of any legislative appropriation. The statutes of the State undoubtedly contemplated that all cash received by the various State institutions and departments should be deposited and disbursed through the State Treasurer. These laws have been obeyed in only a perfunctory manner. There has gradually been developed a system, based largely upon precedent, whereby the officers of the institutions, Boards and departments have handled these funds very largely

at their own discretion, only the balances being deposited with the State Treasurer.

The investigations by the State Examiner show that the results of this system have been exactly what might have been expected. Thousands of dollars of the money belonging to the people of the State have been illegally expended, and, apparently, much of it for the benefit of dishonest officials.

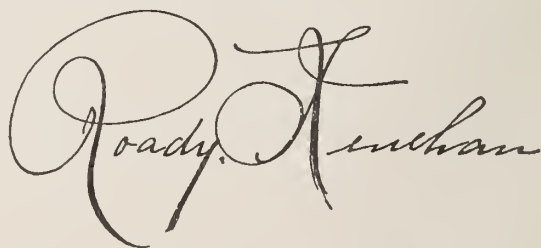
The practice of public officials using public funds for private purposes has apparently been regarded as a sort of legitimate graft, established by precedent, while it is at least doubtful that the use of these funds for other and even more private purposes should be designated by the uglier term "stealing."

While it is probable that officials, in using these funds for private purposes, have done so with the intention of replacing these funds later, it is always easier to take such funds than it is to replace them; and while efforts have been made in various ways to cover up these shortages, there can be little doubt, from the evidence in our possession, that large amounts of these funds, thus illegally taken, have never been actually returned.

While we are making an effort to so improve the accounting system of the State as to prevent such uses of these funds in the future, it seems to me that it is important that any shortages that exist, where ex-officials were working under bond, should be recovered to the State.

I therefore submit this matter to you for your consideration and action, as the chief executive of the State, with the recommendation that you request the Attorney General to commence the necessary legal proceedings without delay.

Respectfully submitted,

A large, elegant handwritten signature in cursive script, reading "Rody Stuchan". The signature is written in dark ink and is centered on the page.

Auditor of State.

RECOMMENDATIONS

of

STATE AUDITOR ROADY KENEHAN

to

HIS EXCELLENCY JOHN F. SHAFROTH AND THE MEMBERS
OF THE EIGHTEENTH GENERAL ASSEMBLY

STATE TREASURER TO RECEIVE FEES FOR ALL DEPARTMENTS OF STATE

During the last two years my official position has placed me in direct contact with each officer and every State department connected with the financial affairs of the State.

And I desire to say that in my opinion a great improvement could be made, and a saving of at least \$100,000 per year be effected, without in the least disturbing the efficiency of the several State departments.

The different departments of State which are authorized by law to collect moneys due the State, carry on hand, all told, an average balance of \$350,000.00 per year, from which the State derives no benefit, as their daily balances earn no interest for which the State is credited.

The cumbersome method and round-about way by which these funds eventually reach the hands of the State Treasurer should be modified.

All fees, moneys due, or to be paid a department under the direct control of the State should be paid the State Treasurer, who would then issue a receipt in duplicate, stating the amount paid, for what purpose, and showing the department and fund which should be credited with same.

This duplicate receipt would then be presented to the department, and on authority of same license would be issued, instrument recorded, or necessary act performed; in other words, these Treasurer's receipts would be used the same as currency in the different departments.

By adopting a method along the lines suggested, the Treasurer's office would at all times be in full possession of and have

all the information in detail, concerning the finances of the State. A balance sheet could be prepared at stated times showing the true condition of the finances of the State, while under the present conditions this is an utter impossibility.

No industrial corporation nor large business enterprise would tolerate a system such as is in vogue in this State, longer than it would take to change it.

In fact, I think all will agree that they, the business men, would insist upon having all moneys due them paid into some central department known as the treasury, administered by competent accountants and bookkeepers, selected for that purpose, in order that its financial condition could be known by the managers at all times.

A change as outlined in the foregoing recommendations could be put in effect without injuring a single department or in any way changing its present system, and would without doubt be of great financial benefit to the State. This subject should be considered by the Legislature, and if in their opinion a change could be brought about as above suggested, it would be of lasting benefit to our people.

STATE TREASURER.

Section 6190 provides that the Governor shall, on the first day of April and October of each year, appoint a committee of three competent persons to examine the books and accounts of the State Treasurer, etc. This section should be repealed, as these examinations now come under the head of and are part of the duties of the Public Examiner's Department.

ATTORNEY GENERAL.

Section 6169 provides that it shall be the duty of the Attorney General, at the request of the Governor, Secretary of State, Treasurer or Auditor, to prosecute or defend all suits relating to matters connected with their departments.

This section should be so amended that the Attorney General could prosecute, in any court of record in the State, any offender against the laws of the State, at the request of the Governor, Secretary of State, Treasurer or Auditor, and that no State department or State Board be permitted to employ special counsel, in their own behalf, at the expense of the State, and that all legal advice, as well as all defense and prosecution, pertaining to matters concerning the State, be confined to the Attorney General's office.

LEGAL SERVICES AND ADVICE FOR ALL THE OFFICES, BOARDS, BUREAUS AND DEPARTMENTS OF STATE.

Prior to my term of office the practice seems to have been for the different boards and departments of State, especially

those located outside of Denver county, to employ their own attorneys for the purpose of securing legal advice and services in connection with their duties. It has been the policy of this department to do away, in so far as possible, with this method of obtaining legal advice and services, and to place all such matters under the direction and charge of the Attorney General as the legal adviser for all the departments and offices of the State. Accordingly, in 1909 a special fund was provided for the Attorney General's office, known as a contingent fund, and was for the employment of special counsel under the direction of the Attorney General for all the offices, boards, bureaus and departments of the State, and the fund amounted to \$2,500.00 per year. Former Attorney General Barnett appointed Judge Thorne to act as such counsel, and the result has been that a great many matters which heretofore have been attended to by various attorneys throughout the State have been attended to in the Attorney General's office and with the fund named, which has effected a great saving without any material injury or detriment to the different Departments of State, so far as their legal matters are concerned. There have been exceptional cases where it was more economical to hire local counsel for a particular case at some remote distance from Denver than to have the same attended to by the Attorney General's office. In such cases local counsel have been hired and paid out of the fund mentioned. Again, there have been one or two instances where the necessities of the case required a local attorney to be retained by certain of the Departments of State, such as the State Board of Agriculture, and in that case local counsel was retained at a charge of \$100.00 per year, and as before stated, outside of one or two instances, all legal matters have been attended to by the office of Attorney General, and I recommend that the same system of procedure as has obtained during the past two years be followed in the future, for the reason that I believe it is much more economical to the State, and the services obtained are as effectual and satisfactory.

EXEMPTION OF STATE BONDS FROM TAXATION.

INDEBTEDNESS, INSURRECTION BONDS.

S. B. 122.

At the last general election the people voted in favor of the constitutional amendment to provide for the creation of a bonded indebtedness not exceeding \$2,115,000.00 for the purpose of refunding outstanding warrants of the State, and to provide for the issue and payment of said bonds.

This amendment provides for 3 per cent. interest-bearing bonds, and from all information obtainable at this time it will be difficult to find a market for said issue of bonds, on account of the low rate of interest, and the fact that the bonds are subject to taxation which amounts to over 3 per cent.

If some provision could be made whereby these bonds could be exempted, the same as United States government bonds, from taxation, it is believed that the entire issue could be sold at a premium to the people within the borders of our State, and the interest, amounting to over \$63,000.00 per year, would remain here.

The same argument would apply to county, municipal and school bonds.

INSURRECTION BONDS.

Under the provisions of an act passed in 1909 by the General Assembly to provide for the funding of the indebtedness of the State of Colorado incurred in suppressing insurrection during the years of 1899, 1903 and 1904, section 6 of this act provides that the Treasurer is authorized to change 3 per cent. bonds for the outstanding 4 per cent. interest-bearing warrants and other evidences of indebtedness and the accrued interest thereon. It seems that this indebtedness has all been refunded into these 3 per cent. interest-bearing bonds, except about \$40,000 worth of warrants. And as the Legislature set no limit as to when these 4 per cent. warrants should cease drawing interest, the holders of the warrants seem to prefer to hold them in preference to making the exchange for 3 per cent bonds. It is recommended that the Legislature pass an act stating some specified time when these warrants shall cease drawing interest, thus hastening the exchange of the remaining outstanding warrants for bonds.

RECOMMENDATIONS—STATE FINANCES.

The present State Treasurer and State Auditor have had the entire system of state finances impressed upon them as being erroneous in its indefiniteness, uncertainty and unreliability as to available funds at all times. We also find many comments in the Supreme Court decisions of our state, calling attention to the existing conditions in former administrations. Not only does this condition handicap the various state institutions and departments in their active work, but the executive department proper is constantly and painfully embarrassed by the question of how far the available funds for any biennial period may reach until the time for the intelligent use thereof is often passed.

I especially recommend that a resolution be passed appointing a committee, to consist of ten members—two of whom shall be selected by the Senate, two by the House of Representatives and two by Governor Shafroth—to act with Governor Shafroth, State Treasurer Galligan, State Auditor Kenehan and the Attorney General in perfecting and recommending a plan to the General Assembly whereby ways and means may be provided for placing all state departments and state institutions upon an absolutely cash basis.

APPROPRIATIONS.

I also recommend that a law be provided requiring that all bills carrying "appropriations" should, before passage, be presented to the Attorney General for approval, both as to legality and form. This recommendation is prompted by the haphazard manner in which appropriation bills of all classes have heretofore been passed, constantly placing the State Auditor and State Treasurer in the unfortunate position of having to determine in each individual case whether payment under such appropriations should or should not be made, thus requiring these officers to shoulder the responsibility relative thereto. Many embarrassing questions under this head have been presented during the present biennial period—questions which were incapable of determination without disappointment and dissatisfaction. This condition should be remedied.

BOILER INSPECTOR.

The law provides that the Boiler Inspector shall sign all certificates of inspection.

Within the last year, owing to the defalcation of fees of inspection from this department, all certificates have been countersigned by the State Treasurer, which acts as a check on all inspection fees coming into this department.

The State Auditor, in my opinion, should be required to countersign and keep a record of all certificates and licenses issued by the several State departments.

OIL INSPECTION.

The law for oil inspection should be amended so as to specify salary for inspector and deputies, and all fees from the oil inspector's office should be turned into the State treasury. This department receives and retains all fees collected, which amount to between \$8,000.00 and \$10,000.00 per year. Inspector is required to make report to the Governor each year, but said reports do not show the amount of fees earned.

COAL MINE AND BOILER INSPECTORS.

Attention is called to sections 651 and 654, R. S., regarding salary and mileage of State Coal Mine Inspector; section 6309, R. S., regarding salary and mileage of Boiler Inspector; also, to appropriation bill, S. L., 1909, pages 135 and 137, respectively, where appropriations are made for traveling expenses.

It will be found by reference to above-quoted sections that these officers can collect either mileage at the rate of 10 cents per mile, or actual amount of expense incurred in traveling; in some cases both mileage and traveling expense have been collected. This law should be so amended that the Auditor could determine if the legislative intent was for the 10 cents per mile to cover all traveling expense, or if the expenses incurred in ad-

dition to the mileage traveled should be a proper charge against the State.

In years past the Coal Mine Inspector has used railroad passes in traveling, and the State has paid the bills as presented for mileage, which is not a true statement of actual expense incurred in his behalf for the State.

INHERITANCE TAX.

Section 5569, page 1309, Revised Statutes.

This section provides that county treasurers shall report to the State Auditor on the first Monday in March and September of each year of inheritance tax paid to them, and for all of said inheritance taxes collected by them, and not paid to the State Treasurer by the first day of April and October of each year, he shall pay interest at the rate of 10 per cent. per annum.

It is recommended that this section be amended to read that the county treasurer shall report to the State Auditor immediately on payment of inheritance taxes to him, and pay to the State Treasurer all inheritance tax monthly at the same time as all other taxes due the State are remitted.

SUPERINTENDENT OF PUBLIC INSTRUCTION.

Section 5875, on page 1382, R. S., provides that "the Superintendent of Public Instruction shall receive out of the State Treasury for actual traveling expenses and other expenses while traveling on the business of the department, not exceeding \$500.00 per annum, for which he shall render an itemized bill to the Auditor of State, who is hereby authorized to draw his warrant therefor, and all office, fuel, furniture, postage, books, stationery and other contingent expenses pertaining to his office shall be furnished in the same manner as those of the other departments of the State Government."

This section should be so amended as to leave no doubt in the minds of the Auditor and Treasurer as to its proper construction.

The proper fund out of which the traveling expenses incurred by the State Superintendent of Public Instruction while attending State school conventions and educational conventions outside of the State should be charged is in doubt. Whether this is a proper charge against the \$500.00 appropriation or should come out of the contingent office expense account, or whether it is a proper charge against the State, is a matter which this section should more definitely define.

COUNTY OFFICES.

During the last six months the Public Examiner's department has, in addition to the reports made on the different State departments and the various State institutions, made complete reports on eight different counties in the State—Arapahoe, Huer-

fano, La Plata, Lincoln, Mineral, San Miguel, Washington and Weld. The offices of county clerk, treasurer, sheriff, assessor, County and Probate Court and Clerk of the District Court were covered. These reports have been taken off for different periods ranging from one to six years as deemed necessary to obtain certain required information.

These reports are now on file in the Auditor's office, and no printed reports have been published for the use of the Legislature for the reason that there was no appropriation by the Legislature for this purpose.

There seems to be some question as to whether the expense for printing these reports should be borne by the State or by the respective counties.

It has been found in the examination of these counties that it will be almost impossible to establish a uniform system of book-keeping until after there is some uniform legislation enacted more clearly defining the duties of each county officer, as well as the fees to which he is entitled. In no two counties of those so far examined have the examiners found the laws interpreted the same by the officers of the different counties. In cases where there are two or more statutes covering the same subject the officer complies with that section most suitable to his purposes, regardless of whether it has been repealed or not.

On being informed during the early part of last year that a bill would be introduced at the coming session of the Legislature to make material changes in the revenue law, it was not deemed advisable to draw up forms of records or reports, on account of the changes that would have to be made in same if the new revenue law is passed at this time.

My idea has been, that in order to obtain a uniform system of accounting in different counties, it would devolve upon the State to prescribe a form of record, and have same printed and furnished to the different counties by the State Auditor's department, each county to pay the actual cost for furnishing same.

The State by prescribing a standard form could have records printed and furnished at a much lower price than is paid by the counties for the different special forms which are now in use in these counties.

COUNTIES.

The county treasurers in various counties collect from the ordinary county revenue fund a commission on all State tax collected by them, as a fee of their office. The law does not provide for a charge for the collection of State tax, but this method is used to evade the law and increase the fees and earnings of the treasurer's office. There should also be some understanding as to the State's right to interest on daily balances on deposits in banks where interest is paid. It has been customary with some treasurers to credit whatever the amount might be to the ordinary county revenue fund. Others give no account of interest.

There also seems to be a diversity of opinion regarding limit of county commissioners' salary in different class counties. In many cases county commissioners collect their lawful allowance while acting or sitting as a board of commissioners; then collect from the different road district funds their per diem, whilst acting as road inspectors or overseers, which in many instances makes a very considerable sum.

For the above and many other reasons which have come under my observation during the past two years I would recommend a law whereby all public officers should be paid a salary classified as to different class counties. The fee system should be abolished.

Even mileage is the cause of much trouble and contention. As nearly as possible, a fixed basis of compensation for public service is preferable to any indefinite basis left subject to construction.

STATE BOARD OF MEDICAL EXAMINERS.

Section 6071, page 1426, R. S.

That part of this section pertaining to the per diem of the board and the salary of the secretary-treasurer should be amended to specify the per diem to be received by the members of the board as well as the salary of the secretary-treasurer.

BUILDING AND LOAN ASSOCIATIONS.

387, R. S. The law regarding building and loan associations doing business in this State should be repealed or amended, for the reason that the great abuse to the public and investors comes from and through what are generally termed Contract Investment Companies, Home Companies, etc., which the present law does not reach. Ninety-nine out of one hundred complaints to this department come from this source, and the public is not properly protected from them under the provisions of the present law.

The expense to the State for maintaining this department is five thousand dollars for the two-year period, and the benefits to our people arising therefrom are not commensurate for the outlay.

The law could be so amended that the results to the people would be eminently beneficial and the department for Building and Loan Associations would be relieved from much unjust criticism by legitimate associations, as well as the derision from the fake companies and associations.

I would recommend that the present Legislature consider S. B.'s Nos. 269 and 270 as prepared and introduced by Senators Carringer and De Long at the last General Assembly, providing for the deposit with the State Treasurer cash or approved State or municipal bonds in the sum of \$100,000 for the protection of investors and other necessary requirements. On

account of the space to which I am limited, I wish to refer, for your consideration, to the more detailed report of the Bureau of Building and Loan Associations for this last period.

PURCHASE OF LANDS.

It is recommended that hereafter all lands, rights of way, streams, lakes or other real property to be purchased for the State or for any department of the State government, have its value determined by some court of competent jurisdiction through condemnation proceedings, and that hereafter no lands, rights of way, streams, lakes, etc., be purchased except in the above-named manner.

REPORTS—PRINTING.

Attention is called to section 4710, page 1136, relative to official reports.

This law provides that all officers required to make report to the Legislature or to the Governor shall deposit the same with the Governor on or before the 15th of November, next preceding the session of the General Assembly, and it shall be the duty of the Secretary of State to place said reports without delay in the hands of the person authorized to do the public printing for publication and to superintend the printing of the same and to see that it is done in a proper manner. * * *

So long as the biennial period ends on November 30th it is utterly impossible to file a report with the Governor, covering this period on November 15th.

This section should be amended to read December 10th instead of November 15th, and the report delivered to the commissioner of public printing to superintend and see that work is done in proper manner, instead of under the supervision of the Secretary of the State.

The date of Dec. 10th is suggested so as to agree with Section No. 17 of Article No. 4 of the Constitution of the State of Colorado.

PRINTING OF STATE OFFICERS' REPORTS.

December 14, 1910.

Hon. Roady Kenehan, Auditor, Capitol Building, Denver.

Dear Sir: In accordance with our conversation of yesterday, I beg leave to call your attention to the fact that in the compilation of the Revised Statutes of 1908, section 4710 is just as passed in the laws of 1901, although the law creating the Commissioner of Public Printing, passed in 1903, specifically, by section 43 of that law, repealed all laws and parts of laws in conflict or inconsistent with the law of 1903. It certainly is inconsistent to, and in conflict, for the printing commissioner law to say that all printing, publishing and binding for all the state officers and departments shall be ordered by the Printing

Commissioner, and for it to specifically say he shall let the contract for the biennial reports, and then have this section from a previous law say that the Secretary of State shall order the printing of the reports. The Attorney General has already ruled that this is part of the work of the Commissioner of Public Printing; but, if you are going to make some recommendations for repeal of laws that are inconsistent, it might be well to call attention to this section and have the words Commissioner of Public Printing inserted where now appear "Secretary of State." Another inconsistent thing in this same section is the statement that the biennial reports shall be made to the Governor by November 15, when it is an impossibility to do so until after November 30, the end of the biennial period. I think this should be changed to either December 10 or December 15.

Yours respectfully,

G. E. HOSMER,
Commissioner of Public Printing.

LICENSE INSPECTORS.

Page 134, Session Laws 1909.

The Seventeenth General Assembly appropriated for salaries and expenses for five liquor license inspectors \$18,000.00 for the years of 1909 and 1910.

The public examiner's department has been unable to find a statute creating the office of State Liquor License Inspector.

Some legislation should be passed creating the office of Liquor License Inspector and prescribing the duties thereof.

STATE HISTORICAL AND NATURAL HISTORY SOCIETY.

The Seventeenth General Assembly appropriated for salaries of Curator, Assistant Curator, File Clerk and expenses, \$8,000.00 for the years 1909 and 1910. There seems to be no statute on the books creating these offices.

Some legislation should be passed creating these offices and specifying their duties.

BOARD OF HEALTH.

In the examination of the office of the State Board of Health it was found that on account of the laws of other states the undertakers and embalmers were unable to ship dead bodies to points outside this state where they would be over thirty hours in transit, without a certificate from the State Board of Health showing that the dead body had been prepared by a licensed embalmer.

For this reason an agreement was entered into between the undertakers and the State Board of Health, whereby the said board issued embalmers' licenses to those passing a required examination. About 350 of these licenses have been issued, for which a fee of \$5.00 each has been charged. The income from

this source has been applied in the same manner as other fees of this department and not turned into the State Treasury.

While it seems that there is a necessity for the issuance of these licenses, the examiner's department has been unable to find where the State Board of Health has authority by legislative enactment to warrant their action.

Therefore it is recommended that some legislation be passed legalizing the issuance of embalmers' licenses, the collection of fees for same and the disposition of collections.

Under the present statutes the State Board of Health may dispose of all fees collected by their department, without authority from the State Auditor's office.

SECRETARY OF STATE'S OFFICE.

Page 144, S. L. 1909. State Auditing Board, and
Section 4997, R. S. Secretary of State.

Section 4997 of the Revised Statutes, in regard to the Secretary of State, says it shall be his duty to certify to the payment of any portion of the contingent expenses of the State government properly incurred according to law, after they have been presented to the State Auditor and by him allowed.

Now, in sections 31 to 36, inclusive, of H. B. No. 620, 1909, it is provided that the said contingent funds shall be under the control and direction of a board consisting of the Governor, the Auditor of State, the State Treasurer and the Attorney General. The conflict of authority as granted by these different sections has, during the past two years, caused considerable dissection, and for that reason the Legislature should more clearly define which department is authorized to control the contingent fund.

SALE OF SESSION LAWS.

Section 5261, page 1238, of the Revised Statutes, provides that the Secretary of State shall, at the close of each fiscal year, report under oath, to the Auditor of State, the number of copies of laws remaining in his hands, the number of copies sold by him, and the amount turned into the State treasury, and the Auditor shall charge him with the number of copies on hand, and credit him with the proceeds of all that are sold, as shown by the receipts from the State Treasurer.

There is no record in the State Auditor's office to show that this law has ever been complied with by different Secretaries of State.

BRAND DEPARTMENT.

The fees derived from the registration of brands in the Secretary of State's office have not been applied as directed by statute. The Secretary of State has used all surplus coming into his hands from this source for the purpose of paying extra clerk

hire in the Secretary of State's office, but in no way connected with the brand department. Further! The various amounts paid out directly by the Secretary of State for extra clerk hire were without authority of the State Auditor's office. These payments were in addition to the appropriations made by past General Assemblies for chief brand clerk and assistant. This bounty law, including section 422 of the Revised Statutes, should be repealed insofar as the State is concerned.

Statement showing disbursements of fees and appropriations in Brand Department of Secretary of State's Office, from 1903 to July 31, 1910.

DISBURSEMENTS.

1903 AND 1904.

For clerks' salaries, postage, advertising, etc.....	\$5,080.00	
Appropriation, brand clerk.....	2,400.00	
		\$7,480.00

1905 AND 1906.

For clerks' salaries, postage, advertising, etc.....	\$6,326.20	
Appropriation for brand clerk.....	3,000.00	
		\$9,326.00

1907 AND 1908.

For clerks' salaries, postage, advertising, etc.....	\$5,935.50	
Appropriation, brand clerk.....	3,600.00	
		\$9,535.50

1909 AND 1910.

Clerks' salaries, postage, advertising to July 31, 1910.....	\$5,363.00	
Appropriation, chief brand clerk, and brand clerk.....	5,600.00	
		\$10,963.00

FEES COLLECTED AND EXPENDED FOR DIFFERENT PERIODS.

1903 and 1904.....	\$5,080.00	
1905 and 1906.....	6,326.00	
1907 and 1908.....	5,935.50	
1909 and 1910 to July 31, 1910.....	5,363.00	
Advertising paid from General Incidental Fund, which should have been paid from brand recording receipts, November 23, 1903, to September 23, 1908.....	4,064.98	
		\$26,769.48

TOTAL EXPENSE OF BRAND DEPARTMENT.

January, 1903, to July 31, 1910.

Fees of department.....	\$22,704.70
Appropriations	14,600.00
General Incidental Fund.....	4,064.98

 \$41,369.68

Prior to 1909, all fees earned in this department were turned into the State Treasurer and all disbursements vouchered out by State Auditor.

During the year of 1909, and up to November 30, 1910, none of the fees from this department were turned into the State Treasurer, and none of the expense vouchers passed through the State Auditor's department, except vouchers for salaries of one chief brand clerk and one brand clerk, the salaries for these two clerks being provided for in the general appropriation bill of 1909 and 1910.

REPEAL OF THE SCALP BOUNTY LAW.

Page 266, section 426, R. S.

Provides State Auditor is hereby authorized to transfer all monies which are in the Stock Brand Fund or hereafter paid into said fund to the fund for the payment of bounties on wolves, coyotes and mountain lions, and that the Auditor is hereby authorized to draw warrants for the payment of such bounties.

There are now on file in the State Auditor's office scalp bounty certificates aggregating in amount \$42,000.00.

During a period extending from 1896 to the present time the total amount transferred to Bounty Fund from Stock Brand Fund amounts to \$247.17. This being the surplus turned in to the State Treasurer by the Secretary of State.

FACTORY INSPECTOR.

There should be an appropriation from the general revenue fund to pay salaries and expenses of factory inspectors. The following are samples of many letters received by me on this subject:

Cripple Creek, Colorado, February 21, 1910.

Mr. Roady Kenchan, Auditor, Capitol Building, Denver, Colo.

Dear Sir—A Mr. Daniel M. Ward representing himself as Deputy Factory Inspector, called at my house, No. 115 East Masonic street, the "Arlington Rooming House." He looked through a few of my rooms and made me pay him \$10.00, for he said there would be a lot of them closed up that didn't pay. Now, I am alone and have my sick daughter and two grandchildren to support. My rooms are more than half empty as the town is dull. I run no factory and have nothing but clear rooms. Now, Mr. Kenchan, I appeal to you as an honorable man to tell me if it is legal or have I, a poor lone defenseless woman been grafted? I

wrote to Mr. E. V. Brake, that Ward said he was under, and he pays no attention to my letter. I have their receipt for the \$10.00. I cannot see what good is accomplished by the state to have a man once a year look through a few rooms and collect \$10.00 from poor people that have to work hard to keep body and soul together. I enclose a stamp and do trust that you will give me some desired information and ever oblige,

Yours respectfully,

MRS. KATHERINE BEAUR,
115 E. Masonic Street.

February 23, 1910.

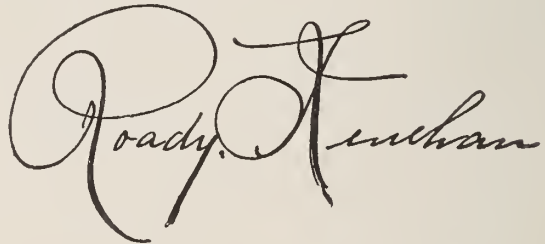
Mrs. Katherine Beaur, 115 E. Masonic Street, Cripple Creek, Colorado.

Dear Madam—Your letter of the 21st received today. I am going to take the matter up with the Governor, and shall show him your letter. I should think that Mr. Ward, even if you did come under the law, would let you off if he knew the conditions you were laboring under to support your family.

If I can do anything to help you in the matter I shall gladly do so. I will let you hear from me again if I can be of any help in getting your \$10.00 back.

If you have the receipt for the money you paid, and the certificate, if they gave you one, please forward receipt and certificate to me, without delay, and same will be returned to you when we have completed the examination.

Yours very truly,



Auditor of State.

Cripple Creek, Colo., February 25, 1910.

Mr. Roady Kenehan, Auditor of State, Denver, Colo.

Kind Sir—Your welcome letter to hand and contents noted. I return to you as requested my receipt of \$10.00. Mr. Ward said I should send it to Mr. E. V. Brake and he would forward me my certificate. I wrote to Mr. E. V. Brake the following day after I paid Mr. Ward, asking about the law, and told him I had paid \$10.00 to his deputy, and not receiving any reply one of the men in the house told me to take the matter up with you as he believed you were one of the few men in office and politics that

were strictly honest, and his advice was good. I thank you very kindly for the interest you have taken in my case, for I surely have to work very hard at my age to earn \$10.00. Again thanking you, I remain, yours respectfully,

MRS. KATHERINE BEAUR,

115 E. Masonic Street.

"Arlington Rooming House."

Cripple Creek, March 16, 1910.

Mr. Roady Kenehan, Auditor of State, Denver, Colo.

Dear Sir—On February 24 you wrote and requested me to send you my receipt that I paid Mr. Ward. The receipt was for \$10.00 to permit me to run a rooming house in Cripple Creek. You promised to look it up and take the matter up with the Governor and try and have the matter attended to, and if possible see that the money was refunded. On February 25 I sent you the receipt and was in hopes to have heard from you by this time, as ten dollars is a lot of money to an old lady with a sick daughter and grandchildren to work after and take care of. I hope you will take this matter up and see what can be done soon, and you will not only confer a favor on me and God will reward you for doing justice by a poor woman.

Yours respectfully,

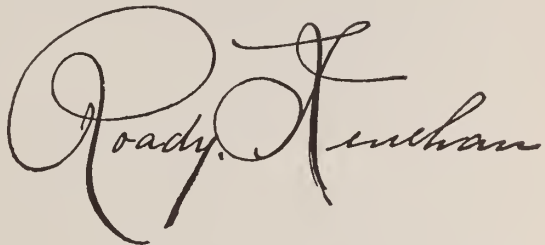
MRS. KATHERINE BEAUR.

March 17, 1910.

Mrs. Katherine Beaur, Cripple Creek, Colorado.

Dear Madam:—Yours of March 16th received and contents noted. I would have answered your letter before this time, but so far I am unable to do anything in this matter, and I shall hold the receipt for some time, until I see what I can do with it.

Yours very truly,



Auditor of State.

APPROPRIATION FOR COUNTY ASSESSORS—THIS LAW SHOULD BE REPEALED.

Section 5572 provides:

Every assessor in this state before entering upon the duties of his office and as a part of his qualification therefor shall give

a separate official bond to the State of Colorado that he will assess all property in his county at the full cash value thereof, in strict conformity with the laws of the State of Colorado * * * also provides that assessor may include as a part of the lawful expense of his office such reasonable sum paid to surety companies for said board, and that such sum paid for said surety bond, shall be repaid to each assessor by the treasurer of the county, and deducted from any funds in his hands belonging to the State. The expense to the State for premiums on these assessors' bonds amounts to about \$2,000.00 per year and is purely an ornamental expense, from which the State derives absolutely no benefit whatever, and as the law is never complied with by the assessors and no action has ever been instituted by the State to compel observance to this statute, it is recommended that the section be repealed in so far as the expense to the State for payment of premiums on these surety bonds is concerned.

INSANE PERSONS.

Section 4135 provides that whenever any county shall hereafter expend any sum of money in the necessary support, maintenance or preserving in custody of any lunatic pauper, said county shall be reimbursed from the fund for the support of the insane.

The county commissioners of such county shall present an account of all such expenditure to the Auditor of State * * * and that the Auditor shall allow the same and draw his warrant upon the State Treasurer for the amount so allowed, payable out of the insane fund. * * *

The above quoted section is one of the old Territorial laws passed in 1874, and under its operation nearly all the counties have claims against the State for the care of insane. Said claims amount to from \$1,000.00 to \$50,000.00, or more, per county.

No provision nor appropriation has ever been made to take care of these claims; therefore, I recommend that some action be taken and that an appropriation be made, or the debt repudiated and section repealed.

TRANSPORTATION.

Some of the railroads doing business in this State have, at the request of the Auditor's department, furnished considerable transportation to and for the use of the State examiners while traveling to different points in the State on official business connected with this department.

Other railroads touching same points have absolutely refused to consider any requests made for transportation by this department.

If all the railroads operating in the State would honor requests from this department, so that the obligations could be

equally divided, your attention would not be called to this matter.

But under the existing circumstances it is an imposition on the friendly roads for them to furnish transportation, whilst their competitors furnish none. I would suggest that the Public Examiner's department be allowed an appropriation sufficient to cover the traveling expense, so that there would be no obligation on its part to the railroads.

THIS LAW SHOULD BE REPEALED.

During the period of 1909 and 1910 four different departments have audited the State Auditor's and the State Treasurer's offices. Judge Shattuck of the District Court appointed an auditing board, to report to him and the grand jury. The Governor appoints an auditing board, the Secretary of State appoints a legislative auditing board, and the Public Examiner has audited same accounts monthly.

Chapter 6209, page 1453, provides that the Governor may at any time examine all public books, papers, accounts and vouchers of the Territorial Auditor and Treasurer, etc. This section should be repealed, as these duties are now in the hands of the Public Examiner.

Section 6215, on same page, provides that at least ten days before the meeting of the General Assembly the Secretary of State shall select and notify one member of the Senate and two members of the House of Representatives to meet six days before the commencement of the session for the purpose of examining and auditing the accounts of the Auditor and Treasurer.

This section should be amended so as to place the duties of this examination in the hands of the Public Examiner's department.

MEMORIAL MONUMENT.

The legislature in 1905 appropriated \$15,000.00 to provide for a memorial monument to be erected to the memory of the Colorado soldiers who fell in the civil war. A board, consisting of John D. Howland, member of the First Colorado Cavalry, together with the Governor and the department commander of the Department of Colorado and Wyoming, G. A. R., was appointed for the purpose of erecting said monument.

Work was immediately commenced under the supervision of this board. Before completion of the monument it was found that additional funds would be required, and the Legislature, in 1907 made a further appropriation of \$3,500.00. The monument was completed and stands as a lasting memorial of the bravery and devotion of the Colorado soldiers who fell in the defense of their country during the civil war.

A testimonial should be tendered to this board as a token of appreciation of the capable manner in which they performed this work. They served without remuneration during the entire

period of the construction of the monument, and the efficiency of their methods, as well as the economical manner in which the completion was brought about, is to be commended. Out of the total amount of \$18,500.00 appropriated \$2,743.70 remained to be transferred back to the general revenue fund. Of this amount \$2,037.50 has been turned back and still remains to be turned back \$706.20.

HORTICULTURE.

The statute creating the State Board of Horticulture should be revised and amended, to more clearly define the salary of the secretary of the board. It does not state the time he shall give his services in return for the \$1,000 provided for in section 2969. This section can be construed to mean one year, one biennial period, or the length of time he is secretary, whether one month or five years.

This act should more clearly state the salaries of the board, and should state that they receive their actual traveling expenses while traveling on business connected with their department.

RECOMMENDATION TO PROTECT THE CREDIT OF THE STATE

The object of this fund is to provide a basis whereby at some future time the State may be placed on a cash basis, and at the same time provide an investment fund to take care of warrants drawn against first and second class appropriations.

At this time the school fund has invested in State warrants \$800,000.00, and there remains in cash in the school fund about \$350,000.00.

The intention of the present Treasurer is to invest in the funding bonds—as provided by the constitutional amendment carried at the last election—all money now in the school fund and all money coming into this fund for the redemption of warrants, providing said bonds can be purchased at a suitable price.

In the event of this taking place there will be no funds in the hands of the State Treasurer for investment in State warrants, and all warrants issued in the future against the credit of the State, on the estimated revenues for the next biennial period, will have to be taken care of from the funds as provided by the cash basis sinking fund, or the warrants will be thrown on the market and sold at a discount from their face value.

AN ACT ENTITLED AN ACT TO CREATE A CASH BASIS SINKING FUND FOR THE PURPOSE OF PLACING THE STATE ON A CASH BASIS.

Be it Enacted by the General Assembly of the State of Colorado:

Section 1. That there is hereby created a fund to be known as "The Cash Basis Sinking Fund" of the State of Colorado, to

consist of the surplus of the revenue of the State at the end of each biennial period after the payment of all appropriations made therefrom during such biennial period; of all unexpended portions of general or special appropriations as soon as same have been determined by the Auditor of State and the State Treasurer, and of all inheritance tax which may become due on or after January 1, 1911.

Sec. 2. This fund may be invested in interest-bearing registered warrants of the State of Colorado issued against first and second class appropriations, and the interest earned by such investments shall be placed to the credit of this fund, and may be reinvested in the same manner as the principal.

Sec. 3. The Treasurer shall hold this fund intact until such a time as the total amount shall equal the amount of four million dollars, and no warrants shall be issued by the Auditor of State against this fund until the accumulation reaches the aforesaid sum.

Sec. 4. The State Treasurer and the Auditor of State are hereby directed to transfer said accumulated fund to the general revenue fund, said fund to be used in defraying the legislative appropriations for the then coming biennial period.

Sec. 5. The State Treasurer and Auditor of State are hereby empowered and instructed to transfer to the cash basis sinking fund all surplus revenue and all unexpended portions of general or special appropriations, as provided for in section 1 of this act; and they are further empowered and instructed to transfer to the cash basis sinking fund from the inheritance tax fund all inheritance tax due the State on or after January 1, 1911, immediately after payment of same into State treasury.

Sec. 6. This act shall not be revised, amended or repealed until the provisions of same have been complied with.

Sec. 7. All acts or parts of acts in conflict with this act are hereby repealed.

Sec. 8. In the opinion of the General Assembly an emergency exists, therefore this act shall take effect and be in force from and after its passage.

REPEALING MILL LEVY FOR STATE INSTITUTIONS.

It is hereby recommended that the expense for maintaining all State institutions shall be made by legislative appropriations from the general revenue fund of the State; that hereafter no special tax levy shall be made for the purpose of maintaining or defraying the expense of State institutions, but such portions of the four mill levy may be appropriated by the Legislature as in their opinion may be necessary for the purpose.

All State tax collected, as well as all fees, earnings or emoluments, belonging to or due the State by State officers, bureaus, boards, departments or institutions shall be paid to the State Treasurer, and by him credited to the general revenue fund.

The State Auditor shall not issue his warrant to exceed the amount of appropriations nor for purposes not stated in appropriation bill.

STANDARD WEIGHTS AND MEASURES.

The law regarding standard weights and measures has never been complied with further than the procuring of the standards of the United States government by the State Treasurer some eighteen years ago. Yet, in my opinion, it is a matter in which each and every individual in the State is interested, and the Legislature should provide means whereby this law may become effective.

EXTRACTS FROM DECEMBER, 1910, COSMOPOLITAN.

BY SLOANE GORDON.

(All the leading magazines of the country have had similar pieces within the last year.)

"Inspectors of weights and measures throughout the United States, two attaches of the Bureau of Standards in Washington and various other State and city officials have agreed in substance to these statements. Clement J. Driscoll, commissioner of weights and measures of the city of New York, who has done more than any man who ever held that office to compel honesty among tradesmen, acquiesces.

"Mr. Driscoll, along with a great many others in similar positions in the country, maintains that the cheating done, particularly in the large cities—cheating through false measures, crooked scales and the sale of disguised goods—represents so material a proportion of the increase in the cost of living that has marked recent years as to be appalling.

"If a certain kind of meat, let us say, is selling for twenty cents a pound, and you ask for five pounds of it and your butcher delivers into your hands but four pounds and collects a dollar from you, he increases your cost of living, in that particular instance, just twenty per cent., does he not? And if the dry goods merchant and the ice man and the haberdasher and the coal man and the shoe string seller and the jeweler and ten dozen others from whom you are compelled to purchase your necessities and luxuries take a similar crack at you, they increase your cost of living just in proportion to the amount they "graft" from you, don't they?

"Recent investigations go plainly to prove that the natural increase in the cost of living and the increase due, no doubt, to the imperfections and injustices of the tariff law would be minimized, if not wholly overcome, if the everyday stealings through the media of "fixed" scales, false weights and short measures could be completely stopped.

"The wholesaler in any line who puts out short weights or short measure goods is, of course, a criminal. But that isn't the

worst of it. He is a breeder of criminals. By selling his crooked goods to a crooked dealer at a price below what the wholesaler handling honest weight or measure goods can sell his to an honest dealer in the same neighborhood for, the crooked wholesaler competes dishonestly. Take it this way: John Smith has been conducting a little shop in a quiet neighborhood for twenty years. He has always bought his goods from Doe & Co., who have dealt in full weight and full measure stuff. One day William Bilk opens a fancy store in the quiet neighborhood aforesaid—maybe one of a chain of stores—and begins to splurge. He advertises certain goods at less per pound or yard or quart than Smith can buy them wholesale for. Smith is puzzled. His customers begin to desert him. He becomes anxious—desperate. He investigates, and finds that Bilk is handling short weight goods. He must meet that competition. He becomes a short weighter himself, or else goes out of business. One dishonest dealer can in this way corrupt an entire community. And the big dealer in New York, the distributing center for so many of the nation's commodities, can corruptly influence thousands of small dealers throughout the entire country—and does.

“Nearly forty-five per cent. of all the scales in use—as shown by evidence secured in New York and Chicago—are incorrect, mostly through design, occasionally through inattention or carelessness.

“Over sixty-five per cent. of the weights examined by inspectors in America's two leading cities were found to be crooked.

“Nearly sixty per cent. of the measures were fixed to swindle.

“Vastly more than half of the milk bottles commonly in use in New York—eighty-three per cent. of the pint bottles, in fact—were found to be short.

“Eight-tenths of the loaves of bread sold by New York bakeries as sixteen-ounce loaves were found to be short.

“Almost half of the berry boxes have been found to hold less than the standards require. False bottoms are so common that buyers have come to look on them as a mere detail in the construction of the box. Many boxes have been found to be fifty per cent. short.

“It is customary for a man who delivers oil from a wagon to pay the oil company for what he sells. That is, the company charges him for the amount of oil supplied to his tank wagon in the morning when he starts on his rounds. For that which remains in his wagon when he returns at night he secures a rebate. He makes his own collections. Wherefore the driver, if he be inclined to dishonesty, cheats his customer. In New York City a graduate of Oxford University was discovered driving an oil wagon, and getting rich at it. He was paid fourteen dollars a week. He paid a helper twelve dollars a week. By cheating the customers in short measuring the oil he admitted to profits of \$12,000.00 a year. “I couldn't do nearly as well in one of the professions,” he naively exclaimed.

“When you buy a barrel of flour it is nearly always four pounds short of the professed weight. There are thousands of barrels of flour sold in this country in a year, and the amount of money paid for flour that is not received would lift whole communities of the poor and needy into opulence.

“That jar of bacon which you buy, supposed to contain a pound, contains, in many cases, only six-tenths of a pound. But you paid for a pound.

“There is a bottle industry in this country that furnishes “three-ounce” bottles—for drugs, understand—no one of which will hold within half an ounce of the amount stated.

“When you and I were young we used to get bully crackers from the village grocery out of a barrel. You never tasted better crackers in your life, now did you? Of course, you can still get them, even in the big centers; but many people prefer the package sort. You don’t get as many in a package as you did in bulk, although they are, no doubt, more nearly germless and fly speckless than the crackers of our youth. But here’s a side light. One firm formerly put out crackers that were square in shape. They sold well, and a nation-wide trade was built up in an incredibly short while. Then some grasping genius in the employ of the big concern conceived the idea of cutting off the corners of these square crackers. This was done. The price of the crackers was not lowered. But the manufacturers received \$50,000.00 additional profit a year because of those amputated corners. Doesn’t that have at least a slight bearing on the cost of living?

“It has been found that a large proportion of the sheets that your wife buys at your village general store or your big city store are marked seventy-two by ninety inches. They actually measure sixty-eight by eighty-eight inches. Why? Trade custom. Is it honest? Blankets are marked “Eight quarters,” meaning eight quarter yards. There isn’t that much goods in them. It happens that even the proprietors in the stores do not know these things in some cases. They have never even taken the trouble to investigate their own trade customs. In one big department store, when the inspectors appeared, the head of the company welcomed them joyfully; assured them that his store dealt only in honestly marked goods, and called the manager of the sheeting department to the office to instruct him “to show the gentlemen around.” The usual crooked markings were found on the sheets and pointed out to the shocked proprietor. The inspectors also called his attention to the “pure silk” goods, that hardly contained a trace of silk; to “pure woolens,” guaranteed, that were largely cotton; to laces that were not as represented, and to so many little, petty falsities that the proprietor was completely unstrung.

“Congress has passed pure food laws; the States have their statutes for the preservation of foods, and here and there municipalities are vigorously inspecting and condemning adulterated and short weight foodstuffs and confiscating and destroying false

weights and lying measures. And in scores of laboratories throughout the country skilled chemists are working into the night in their efforts to discover substitutes for the foods for which you pay your money; great firms and corporations are offering munificent rewards for chemical combinations that will enable them to adulterate this article or that, or to substitute something for it that can not be readily detected by the consumer. In many instances, of course, the substitute is presented to the public as superior to the original article. Maybe it is. Nature has been improved upon in many lines by inventive man; but in many more instances the discovery made by the keen laboratory worker is superior only as a money getter. It enables the fortunate manufacturer or packer who secures it to undersell his competitor in the business, and, in turn, compels the competitor to resort to some other method to offset his rival's advantage. And so it goes.

"It is an actual fact that some computing scale companies have put salesmen on the road trained and instructed to show butchers, grocers and others who purchase their scales how to cheat. "And these crooks," complains Commissioner Driscoll, "receive annual salaries and commissions aggregating twelve thousand dollars each for teaching merchants how to be dishonest, while the sixteen inspectors allowed me for the whole city of New York receive but from twelve to fifteen hundred dollars a year each for teaching and compelling honesty."

"The Bureau of Standards, in Washington, is making an effort to arouse interest in the matter of accurate weighing by the standardizing of weights and measures among the States, and there are indications that the work will bear much fruit. Annually a national conference, composed of delegates from the municipalities throughout the Union meets in Washington to discuss ways and means to checkmate the cheater and to standardize measures."

The following editorial in *The Pueblo Star-Journal*, issue of January 31, 1911, shows that the press of the state is alive to its importance:

"OF BENEFIT TO THE CONSUMER.

"In these days, when there is a great clamor over the high cost of living, all measures to remedy the existing state of affairs deserve careful attention. In this connection it would be well for the people of the state to note a bill introduced in the legislature, providing for a correct standard of weights and measures; for the maintenance of this standard by all dealers in products sold by weight or measure, and for punishment for fraud in weighing and measuring.

"The price that one pays for any article is only the apparent cost, especially if there be juggling in the quantity sold. Sugar

at six cents a pound, if only three-quarters of a pound is sold for a pound, is no cheaper than sugar at eight cents a pound for the full pound, and is dearer than sugar at seven cents for the full pound.

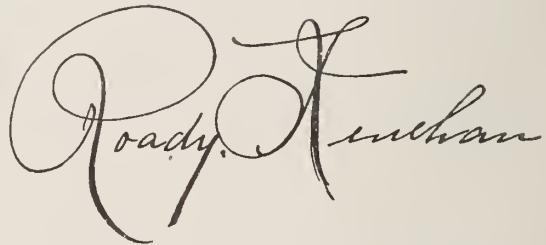
"Thus we may buy things seemingly cheap, but if through false weights and measures we are compelled to buy an unduly large quantity of them, our expenses at the week-end are greater than they should be.

"There is good room for the belief that unscrupulous dealers do not act fairly with their customers in the important matter of weights and measures. From time immemorial it has been a favorite custom to put a cheap price upon a commodity and to recoup for the giving of the apparent bargain by cheating in weight or measure.

"The adoption of this bill would put a stop to this sort of thing; would put the honest merchant, who is in the majority, to no hardship, but, on the contrary, would aid him by cutting out the cut-throat competition of his dishonest competitor, and would surely effect a large saving in the weekly bills of many families who suffer, unknowingly, from dishonest practices in trade.

"It is one way, and a very effective way, to lower the cost of living, and it is a measure that should not develop the slightest opposition, for it is merely putting into practice that honesty which is called common, but which, unfortunately, is far from being so."

Respectfully submitted,

A large, elegant handwritten signature in black ink, reading "R. A. Kenner". The signature is written in a cursive style with large, flowing loops and a prominent initial "R".

Auditor of State.

FIRST REPORT

OF

PUBLIC EXAMINER

J. B. FOLEY

TO

THE STATE AUDITOR, ROADY KENEHAN

INTRODUCTION.

The Public Examiner Act of 1909 was not the first attempt at putting the State on a business basis. In 1907 the Legislature passed an act known as the "Public Accountant Act." While this law was intended to operate as a check upon the various departments of the State, it either did not go far enough or the men who had its enforcement in hand made no efforts to make it effective. The "Public Examiner Act" of 1909 was much stronger in every way than the old law, and, in addition, it had behind it a public official full of determination to make it effective at whatever cost; and it is because of the persistent enforcement of this act during the past two years that practically every grafter and many of the political machines of the State are now making preparations to either repeal the present law or so amend it as to make it of practically no value.

The opposition is attempting to make capital out of the fact that an appropriation of \$30,000 was passed by the Seventeenth General Assembly to carry out the provisions of this act, but they neglect to point out that, in spending this appropriation, the department has saved to the State, directly and indirectly, many times that amount.

For instance, it has been the custom for years in many of the State institutions and State departments to employ private auditing firms to audit their accounts, at a cost to the people of from \$300 to \$2,500 and \$3,000 for each examination; and in many instances these audits consisted merely in verifying the accounts of such institutions or departments, as shown by the books of said departments, without going into the legality of such entries. Under the new law all of this auditing was done by the Public Examiner's Department; and not only did it audit these accounts, but checked them against the law and appropriations.

Any large corporation spends large sums of money annually in checking up its affairs; and how much more necessary, therefore, should it be for the State to keep an organized and systematic check upon its financial affairs.

Heretofore it has been the custom for each State institution and many departments of State to conduct their business independently rather than as a part of the whole. They employed their own attorneys; paid them retainers and special fees, which, in the aggregate, amounted to thousands of dollars annually. Auditor of State Kenehan took the position very early in his administration that any department or institution that was in need of legal advice would have to get it from the State's legal authority, the Attorney General, or go without; and since this ruling the Attorney General and his assistants have handled practically all legal matters for the State institutions and departments of State.

The Public Examiner's Act was not put into operation without strenuous opposition from the politicians. Huerfano county was the first to object to official examination, and Prowers county was another. Secretary of State Pearce, too, objected to an examination. Judge Hunter, of Huerfano and Prowers counties, prohibited the examiner from doing any work in the offices of those counties. After much delay in Judge Hunter's court, during which time the county work was practically brought to a standstill—and it having become evident that there was no intention to bring court proceedings to any immediate conclusion in these courts—the examiner dismissed the pending suits there, and prevailed upon the Supreme Court to take original jurisdiction. As a result the Supreme Court upheld the law in every particular; and since that time, about the middle of July, 1910, we have been enabled to make examinations in various counties of the State, including Arapahoe, La Plata, Lincoln, Mineral, Huerfano, San Miguel, Washington and Weld.

I append herewith some of the correspondence that passed between the officials of these counties and the Public Examiner's Department.

Walsenburg, Colo., January 14, 1910.

Hon. Andrew Dick, County Treasurer of Huerfano County.

Dear Sir—I present herewith a demand that I be allowed to examine the Plat Book in your office for the year 1907, and such other records as in my judgment may be necessary to determine what lands have been assessed in said Huerfano county.

Respectfully,

OSCAR P. SMITH,

State Examiner.

Walsenburg, Colo., January 14, 1910.

Honorable Oscar P. Smith, Walsenburg, Colorado.

Sir—I am in receipt of yours constituting demand for inspection of all records in my office pertaining to the lands included in the bill of particulars, in re State Board of Equalization vs. P. L. Sanchez.

I note that you demand an immediate answer.

You are advised that I cannot provide you with an answer until I have consulted counsel in the matter, which will be to-morrow morning.

I suggest, however, that the counsel engaged in the cause confer and stipulate what books are necessary for the determination of the matters which you are seeking to ascertain.

Understand, you are not refused access to the records, nor are you given access. You are simply courteously requested to refrain from any investigation until I can receive advice of counsel.

Very respectfully,

ANDREW DICK,

County Treasurer of Huerfano County.

Walsenburg, Colo., January 14, 1910.

Hon. Andrew Dick, County Treasurer Huerfano County.

Dear Sir—I present herewith a demand that I be allowed to examine all Plat Books, Tax Warrants and all other records of your office as in my judgment may be necessary to determine all facts in connection with all lands in Huerfano county that are included and referred to in the bill of particulars served on P. L. Sanchez, Assessor, in connection with charges filed against him by the State Board of Equalization before the Governor.

Very respectfully,

OSCAR P. SMITH,

State Examiner.

I hereby acknowledge receipt of copy of above on the date thereof.

ANDREW DICK,

County Treasurer of Huerfano County.

Walsenburg, Colo., January 15, 1910.

Mr. Oscar P. Smith, Addressed.

Sir—Further answering yours of the 14th inst., demanding that you be allowed to examine all plat books, tax warrants and other records in my office as, in your judgment, may be necessary to determine all facts in connection with all lands in Huerfano county, Colorado, that are included and referred to in the bill of particulars served on P. L. Sanchez, Assessor of Huerfano county, you are advised:

1. That your request is too general to enable this office to determine, with reasonable certainty, what books, documents or records you wish to examine.

2. You are requested to state what facts pertaining to the lands referred to you wish to determine; also to furnish this office with the bill of particulars referred to, so that the lands you have in mind may be determined.

3. It is again suggested and urged that you call upon counsel engaged in the cause referred to in your communication, to prepare a stipulation, designating what records shall be examined by you for the ascertainment of information of which you are in quest.

This office is advised that the verbal stipulation of counsel in the presence of the Governor was to the effect that a continuance of the hearing in the cause referred to should be granted and was granted on the 4th day of January, 1910, for an indefinite period, for the purpose of enabling the Attorney General's office to ascertain the ownership of the list of lands referred to in said hearing as "the unknown lands," and this we are advised was the only purpose of the adjournment. You are advised that the records of this office will offer you no assistance, as far as we can see, in determining the ownership of such lands.

Very respectfully,

ANDREW DICK,
County Treasurer.

I hereby acknowledge receipt of the communication, of which the foregoing is a copy.

State of Colorado, County of Prowers—ss.

At a regular meeting of the Board of County Commissioners for Prowers county, Colorado, held at the court house in Lamar on Wednesday, the twenty-third day of February, A. D. 1910, there were present W. W. Reynolds, Chairman; S. C. Gregory, Commissioner; H. B. Manville, Commissioner; Chas. F. Hoag, Clerk, when the following proceedings, among others, were had and done, to-wit:

"Whereas, Notice has been received from the Honorable Rody Kenehan, Auditor of State, that he is now ready to make an audit of the various offices and officers of the different counties; and,

"Whereas, He has in that notice signified a willingness to make such audit when most convenient to the different officers to be audited; and,

"Whereas, Owing to the fact that Prowers county is now being audited by an expert by name Harry E. Mulnix under the direction of the Honorable Henry Hunter, Judge, at an expense of \$37.00 per day to said Prowers county, which said expense is, in the opinion of the Board of County Commissioners, unjust and uncalled for; therefore,

"Be it Resolved, That it is the sense of this Board that the Honorable Rody Kenehan, Auditor of State, be requested to begin the proposed audit by him of the various offices of said Prowers county at the earliest possible moment."

Resolution was carried by a unanimous vote yea.

State of Colorado, County of Prowers—ss.

I, Chas. F. Hoag, County Clerk and ex officio clerk of the Board of County Commissioners in and for the county and state aforesaid, do hereby certify that the annexed and foregoing order is truly copied from the records of the proceedings of the Board of County Commissioners for said Prowers county, now in my office.

In witness whereof I have hereunto set my hand and affixed the seal of said county this 23rd day of February, A. D. 1910.

CHAS. F. HOAG,
County Clerk.

Denver, Colo., March 2, 1910.

Hon. Roady Kenehan, Auditor of State, Capitol Building.

Dear Sir—Acting under instructions from you, we left Denver for Lamar, county seat of Prowers county, to audit the books of the county officers. We reported to the County Clerk and the County Treasurer on Monday morning, February 28th, at 9 o'clock and consulted with them as to what office they wanted us to begin the audit.

The County Clerk, at our suggestion, called a special meeting of the Board of County Commissioners for that afternoon at 4 o'clock and notified the Commissioners by 'phone, and at the hour of 4 o'clock the Commissioners convened in the court house and authorized us to go to work, starting with the office of Sheriff. They also agreed by a resolution of the Board to pay one-half of our expenses while making the audit of that county.

About 5 o'clock the Board adjourned and we left the court house and returned at 9 o'clock the following morning, ready to begin work. We reported to the Sheriff and informed him that we wanted his books, and he informed us that his books were in the hands of a committee that had been appointed by the District Court to audit the books of all fee officers of that county, and that he had turned the books over to this committee upon order of the District Court.

We then saw Judge Hunter of the District Court and requested of him the books of the Sheriff, so that we could audit them, and the Judge informed us that we could not have the books until the committee appointed by the court was through with them, which he thought would be in about ten days or two weeks. We then went to the committee and requested them to let us have the books of the Sheriff's office. This request was denied by Mr. Harry Mulnix, who also informed us that he thought it would be some time before he would be through with them, and upon pressing him for a more definite answer, he stated that he thought the committee would be through with the books in a couple of weeks.

These facts we reported to you over the telephone and left Lamar, under your instructions, for Denver, March 1.

Respectfully submitted,

C. E. LUNNEY.

R. D. PAUL.

Secretary of State Pearce later on withdrew his objections to an examination of that office, and a report of the department, covering three full biennial periods, was made, and one from the beginning of this period—December 1, 1908—to July 31, 1910. Again, in November, 1910, the Secretary of State prohibited the department from completing its examination of his administration, as a result of which he was held under indictment by the District Court of Denver.

Notwithstanding the opposition met with almost everywhere, the department kept actively at work, and it is interesting to note some of the discoveries that were made.

It was found that practically all of the educational institutions had regularly exceeded their appropriation, and had used appropriations made by the Legislature for specific purposes for such uses as they saw fit to make of the moneys. Besides this, many of them were seriously in debt, regardless of the law which prohibits any expenditures in excess of the revenues. After the public examiner had conferred with the heads of these institutions they practically all adopted methods of rigid economy, and many have very materially succeeded in reducing such indebtedness, although there is still much room for improvement.

The State Penitentiary had been running for years in the most haphazard manner. Vast sums of money had been handled by the wardens, who carried these public funds in their personal accounts. Very little attention was paid to the law, and there is no doubt in my mind that, if justice is done, many former officials will be compelled to serve time in the very institution which they formerly governed.

The checking up of the State Boiler Inspector's Department developed the fact that this department had been systematically looting the State's finances for years—in fact, ever since it was created—by means of false receipts. This discovery alone will save to the State in the neighborhood of from \$7,000 to \$10,000 in each biennial period. As a result of this discovery two former boiler inspectors are now fugitive from justice and another is now under sentence for a term of from two to ten years in the State Penitentiary, and suits are pending for the recovery of \$20,000 on the bonds of said inspectors.

Under the law of precedent it has been the custom in the State House to put on "extra" help or incur additional expense in order to clean up all appropriations made by the Legislature. In the last biennial period it was decided that appropriations for salaries and expenses expired at the end of each year, and where any surplus remained it was promptly turned back to the general

fund, and where appropriations were made for a specific purpose, and that purpose carried out for less than the amount appropriated, the balance remaining was turned into the general fund. Under this method over \$218,000 reverted to the general fund in 1909 and 1910. As under the old method these amounts would practically all have been absorbed through additional and unnecessary expense, the Public Examiner's Department should be given credit for these savings.

Another discovery made by the public examiner is that large sums of money, arising from fees or other business operations, have been heretofore handled almost entirely at the discretion of the various officers. These funds, instead of being deposited with the Treasurer daily, have been handled by departments as private funds, thereby depriving the State of a vast amount of accumulated interest, for if interest was paid on such deposits it went into the pockets of the officers in charge of same. If there is no law at present on the statute books to compel the depositing of these funds daily with the Treasurer, I would strongly urge the passage of such a measure, thereby creating an additional source of revenue which would amount to thousands of dollars, to say nothing of the petty graft that will be prevented by such action.

These are only a few instances of the work that has been done under the new law. Probably the greatest benefit to the people has been the saving secured by compelling absolute observance of both the letter and spirit of the law.

Our examination of the office of coal mine inspector developed the fact that the present incumbent had been receiving \$2,500 salary annually when he was entitled to but \$2,000, and the latter amount was what he was paid during 1909 and 1910, causing an additional saving to the State through the Department of Public Examiner of \$1,000.

The expense of maintaining the Department of Public Examiner for 1909 and 1910 amounted to \$25,047.40, details of which are shown in our report of said department.

I feel that it would not be out of place if I should here call attention to some of the moneys recovered by the department, as an offset to this expenditure, as shown in the following statement:

Paid into the treasury by The Consolidated Supply Company of Denver, on account of tires paid for by the State Penitentiary	\$ 165.60
Reduction in Coal Mine Inspector's salary.....	1,000.00
Reduction in clerk's salary in Game and Fish department.....	83.66
Paid into treasury by State Board of Medical Examiners, surplus of former periods.....	597.92
Paid back by Warden Dutcher and Commissioner Stracy of the State Reformatory, moneys taken by them for trip to St. Louis	189.79
Refunded to Reformatory cash fund by Commissioner Munn..	206.40
Refunded by Commissioner Munn for excess mileage collected by him	177.00

Part of Girls' Industrial School appropriation turned back at request of Public Examiner.....	4,070.35	
Paid in by bank for interest on funds deposited in former period	3,019.60	
Increased fees from Boiler Inspector's department over greatest previous period.....	2,188.72	
Total moneys recovered to date.....		\$11,699.37
In addition to the foregoing there are suits pending for recovery of amount of former Boiler Inspectors' bonds, four in all, amounting to.....	\$20,000.00	
Suit pending against former Game and Fish Commissioner for moneys illegally spent by him.....	18,485.79	
Suit against Commissioner Munn for excess mileage collected by him	283.20	
Total.....		\$50,468.06

There is now a test suit pending in the Attorney General's Department for the recovery of moneys spent on trips outside the State by a former head of one of the departments of state, and should this suit be decided favorably many others will be brought immediately on similar charges, amounting in the aggregate to several thousands of dollars.

J. B. FOLEY,
Public Examiner.

TOTAL TAXES DUE STATE NOV. 30, 1910

INCLUDING LEVY ON ASSESSMENT OF 1910 AND ALL TAXES
STILL CARRIED AS DELINQUENT IN THE SEVERAL COUNTIES.

1. Adams	\$ 36,274.28
2. Arapahoe	33,206.78
3. Archuleta	8,281.87
4. Baca	4,874.42
5. Bent	13,911.29
6. Boulder	68,527.86
7. Chaffee	20,810.67
8. Cheyenne	13,964.14
9. Clear Creek	17,078.05
10. Conejos	20,439.96
11. Costilla	14,063.18
12. Custer	5,516.05
13. Delta	24,718.47
14. Denver	788,175.39
15. Dolores	6,161.59
16. Douglas	13,745.53
17. Eagle	11,998.25
18. Elbert	12,668.43
19. El Paso	98,256.31
20. Fremont	38,126.65
21. Garfield	21,895.84
22. Gilpin	16,763.04
23. Grand	6,496.49
24. Gunnison	32,747.52
25. Hinsdale	7,812.84
26. Huerfano	28,677.06
27. Jackson	4,077.27
28. Jefferson	28,880.70
29. Kiowa	8,435.46
30. Kit Carson	15,224.69
31. Lake	48,506.57
32. La Plata	31,167.78
33. Larimer	48,353.51
34. Las Animas	84,482.28
35. Lincoln	12,489.44
36. Logan	41,722.24
37. Mesa	40,460.65
38. Mineral	6,119.69

39. Montezuma	13,539.99	
40. Montrose	17,981.70	
41. Morgan	21,885.62	
42. Otero	60,457.58	
43. Ouray	17,801.77	
44. Park	12,650.29	
45. Phillips	12,266.59	
46. Pitkin	31,544.70	
47. Prowers	24,496.16	
48. Pueblo	150,198.77	
49. Rio Blanco.....	5,565.90	
50. Rio Grande	14,451.31	
51. Routt	30,952.60	
52. Saguache	18,701.43	
53. San Juan	17,431.14	
54. San Miguel.....	20,962.66	
55. Sedgwick	8,215.90	
56. Summit	14,103.67	
57. Teller	77,136.67	
58. Washington	13,372.57	
59. Weld	91,539.97	
60. Yuma	15,280.44	
Total		\$2,425,649.66

REPORT ON THE GOVERNOR'S OFFICE.

Examination from December 1, 1908, to November 30, 1910.

Appropriations for 1909 and 1910:

Salaries	\$ 21,800.00
Contingent fund.....	6,200.00
Lieutenant Governor's contingent fund.....	1,000.00

DISBURSEMENTS.

Salaries:

Governor	\$ 10,000.00
Governor's private secretary.....	3,000.00
Governor's clerk and stenographer.....	4,666.66
Governor's messenger.....	1,666.64
Lieutenant Governor	2,000.00
Governor's contingent fund.....	3,399.54
Lieutenant Governor's contingent fund.....	1,000.00
Transferred to general appropriation fund.....	3,267.16
	<hr/>
	\$ 29,000.00
	<hr/>
	\$ 29,000.00

REPORT ON THE OFFICE OF SECRETARY OF STATE.

Examination from December 1, 1908, to November 30, 1910.

Appropriations for department for 1909 and 1910.....\$ 71,600.00

DISBURSEMENTS.

Salaries:

Secretary of State.....	\$ 7,884.37	
Deputy Secretary of State.....	5,000.00	
Chief clerk.....	3,600.00	
Bookkeeper	3,000.00	
Index clerk.....	3,000.00	
Chief brand clerk.....	3,600.00	
Brand clerk.....	2,000.00	
Chief clerk flat tax department.....	3,000.00	
Clerks (3), flat tax department.....	7,176.65	
Clerks and stenographers.....	7,200.00	
Clerical assistants (10).....	23,942.85	
Utility clerk	2,000.00	
Transferred to general appropriation fund.....	196.13	
	\$ 71,600.00	\$ 71,600.00

REPORT ON THE STATE AUDITOR'S OFFICE.

Examination from December 1, 1908, to November 30, 1910.

Appropriation for 1909 and 1910.....\$ 23,800.00

DISBURSEMENTS.

Salaries:

Auditor of State.....	\$ 7,884.39	
Deputy Auditor.....	4,895.79	
Bookkeeper	3,600.00	
Assistant bookkeeper.....	2,350.00	
Voucher clerk	2,400.00	
Clerk and stenographer.....	2,400.00	
Transferred to general appropriation fund.....	269.82	
	\$ 23,800.00	\$ 23,800.00
Fees collected by the Auditor during the biennial period 1909-1910	\$ 231.10	
Paid to State Treasurer.....		\$ 231.10
	\$ 231.10	\$ 231.10

DEPUTY INSPECTOR, BUILDING AND LOAN ASSOCIATIONS.

Examination from December 1, 1908, to November 30, 1910.

Appropriation, 1909 and 1910:

Salary	\$ 4,000.00
Traveling expenses	1,000.00

DISBURSEMENTS.

Salary	\$ 4,000.00	
Traveling expenses	157.25	
Transferred to general appropriation fund.....	842.75	
	\$ 5,000.00	\$ 5,000.00
Fees collected by the Deputy Inspector during this biennial period.....	\$ 2,948.25	
Paid State Treasurer.....		\$ 2,948.25
	\$ 2,948.25	\$ 2,948.25

REPORT ON THE OFFICE OF THE PUBLIC EXAMINER.

Examination from December 1, 1908, to November 30, 1910.

Appropriations (H. B. No. 44), December, 1908; January, February and March, 1909:

Salaries	\$ 1,433.33
Traveling expenses.....	166.66

DISBURSEMENTS.

Salaries:		
Public Examiner	\$ 833.32	
Deputy Examiner.....	600.00	
Traveling expenses.....	124.78	
Transferred to general appropriation fund March 31, 1909	41.89	
	\$ 1,599.99	\$ 1,599.99

Appropriation (H. B. No. 620), April 1, 1909, to November 30, 1910:

Salaries	\$ 25,000.00
Traveling expenses	3,500.00
Supplies	1,500.00

DISBURSEMENTS.

Salaries:

Public Examiner	\$ 4,375.00	
Deputy Examiners	7,692.00	
Clerks	8,368.19	
Stenographer	1,864.50	
Supplies	346.65	
Traveling expenses	2,401.06	
Transferred to general appropriation fund.....	4,952.60	
	<u>\$ 30,000.00</u>	<u>\$ 30,000.00</u>

REPORT ON ATTORNEY GENERAL'S OFFICE.

Examination from December 1, 1908, to November 30, 1910.

Appropriation for 1909 and 1910:

Salaries	\$ 32,200.00
Emergency fund.....	4,000.00
Contingent fund.....	5,000.00

DISBURSEMENTS.

Salaries:

Attorney General	\$ 10,000.00	
Deputy Attorney General.....	6,000.00	
Assistant Attorney General.....	4,991.58	
Second Assistant Attorney General.....	3,999.92	
Law clerk	2,100.00	
Stenographers (2).....	4,800.00	
Emergency fund.....	735.49	
Contingent fund	3,251.14	
Transferred to general appropriation fund.....	5,321.87	
	<u>\$ 41,200.00</u>	<u>\$ 41,200.00</u>

PUBLIC LAND INVESTIGATION.

Examination from December 1, 1908, to November 30, 1910.

Appropriation (H. B. No. 539), 17th General Assembly.....\$20,000.00

DISBURSEMENTS.

Fees of special counsel.....	\$ 7,833.30	
Expenses for traveling, printing records, transcripts, premium on bond, court fees, etc.....	1,457.35	
Balance November 30, 1910.....	10,709.35	
	<u>\$ 20,000.00</u>	<u>\$ 20,000.00</u>

REPORT ON THE STATE TREASURER'S OFFICE.

Examination from December 1, 1908, to November 30, 1910.

Appropriation (H. B. No. 650), 1909:

Salaries\$ 25,400.00

DISBURSEMENTS.

Salaries:

State Treasurer	\$ 12,000.00	
Deputy Treasurer	5,000.00	
Bookkeeper	3,600.00	
Register clerk	2,400.00	
Stenographer	2,400.00	
	\$ 25,400.00	\$ 25,400.00

REPORT ON STATE LIQUOR LICENSE DEPARTMENT.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

To 4,431 licenses issued, at \$25.00 each.....	\$110,775.00	
Refunds		\$ 250.00
Net receipts for period to general revenue, 1909-1910.....		110,525.00
	\$110,775.00	\$110,775.00
Appropriations for 1909 and 1910		
Salaries		\$ 15,000.00
Traveling expenses.....		6,000.00

DISBURSEMENTS.

Salaries:

Chief liquor license clerk.....	\$ 3,000.00	
Liquor license inspectors (5).....	12,000.00	
Traveling expenses	3,376.32	
Transferred to general appropriation fund November 30,		
1910	2,623.68	
	\$ 21,000.00	\$ 21,000.00

REPORT ON THE SUPERINTENDENT OF PUBLIC INSTRUCTION.

Examination from December 1, 1908, to November 30, 1910.

CASH FUND.**RECEIPTS.**

Balance on hand December 1, 1908.....	\$ 153.30
County superintendents' examinations.....	6,552.90

DISBURSEMENTS.

Exchange on checks.....		\$.70
Remittance to Treasurer.....		5,071.50
Cash on hand November 30, 1910.....		1,634.00
	<u>\$ 6,706.20</u>	<u>\$ 6,706.20</u>

APPROPRIATION FUND.

The appropriation in H. B. 620 for 1909 and 1910:

Salaries	\$ 18,050.00
Maintenance of State library.....	1,000.00
Superintendent's traveling expenses.....	1,000.00
Physical examination of children.....	1,000.00

DISBURSEMENTS.

Salaries:

Superintendent	\$ 6,000.00
Deputy	3,000.00
Clerical assistance	4,650.00
Stenographer	2,400.00
Assistant librarian	1,999.96
Superintendent's traveling expenses.....	747.01
Physical examination of children.....	1,000.00
Maintenance of State library.....	950.35
Transferred to general appropriation fund.....	302.68
	<u>\$ 21,050.00</u>
	<u>\$ 21,050.00</u>

REPORT ON STATE BANK COMMISSIONER.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS—CASH.

The receipts of the Department covering this period, covering examinations, certificates, witness fees, etc., amounted to \$13,494.45, all of which was paid into the State treasury.

The cost of maintaining the Department for the period, as shown in the following statement (not including its Incidental Fund of \$1,000), amounted to \$18,549.65. From this it will be seen that the Department at this time is almost on a self-supporting basis.

APPROPRIATIONS.

Appropriation for 1909 and 1910, in H. B. No. 620:

Salaries	\$ 16,833.32
Traveling expenses	3,777.77

DISBURSEMENTS.

Commissioner's salary	\$ 7,200.00	
Deputy's salary.....	4,800.00	
Clerks' (2) salaries.....	3,999.92	
Traveling expenses of Commissioner and Deputy.....	2,549.73	
Transferred to general appropriation fund.....	2,061.44	
	\$ 20,611.09	\$ 20,611.09

REPORT ON STATE BOARD OF CHARITIES AND CORRECTIONS.

Examination from December 1, 1908, to November 30, 1910.

Appropriation for 1909 and 1910:

Salaries	\$ 7,800.00
Traveling expenses of secretary and board.....	1,000.00

DISBURSEMENTS.

Salaries:

Secretary of board.....	\$ 3,600.00	
Stenographer and assistant secretary.....	2,400.00	
Clerk	1,800.00	
Traveling expenses of secretary and board.....	983.08	
Transferred to general appropriation fund.....	16.92	
	\$ 8,800.00	\$ 8,800.00

REPORT ON THE BUREAU OF CHILD AND ANIMAL PROTECTION.

Examination from December 1, 1908, to November 30, 1910.

Appropriation for 1909 and 1910:

Salaries	\$ 12,566.66
Traveling expenses.....	2,300.00

DISBURSEMENTS.

Salaries:

Secretary	\$ 3,500.00	
Clerk and stenographer.....	2,300.00	
State officers (3).....	6,666.64	
Traveling expenses	2,270.22	
Transferred to general appropriation fund.....	129.80	
	\$ 14,866.66	\$ 14,866.66

REPORT ON CIVIL SERVICE COMMISSION.

Examination from December 1, 1908, to November 30, 1910.

Appropriation for 1909 and 1910:

Salaries	\$ 6,000.00
Expenses	500.00

DISBURSEMENTS.

Salaries:

Secretary	\$ 3,600.00	
Stenographer	1,531.66	
Traveling expenses	45.90	
Transferred to general appropriation fund.....	1,322.44	
	\$ 6,500.00	\$ 6,500.00

REPORT ON THE DAIRY COMMISSIONER.

Examination from December 1, 1908, to November 30, 1910.

Appropriations for 1909 and 1910:

Salaries	\$ 4,400.00
Traveling expenses ..	1,000.00

DISBURSEMENTS.

Salaries:		
Dairy Commissioner	\$ 2,400.00	
Deputy Dairy Commissioner.....	1,999.96	
Traveling expenses Dairy Commissioner.....	917.06	
Transferred to general appropriation fund.....	82.98	
	<hr/>	<hr/>
	\$ 5,400.00	\$ 5,400.00

REPORT ON THE BOARD OF EQUALIZATION.

Examination from December 1, 1908, to November 30, 1910.

Appropriation for 1909 and 1910:

Salaries	\$ 5,600.00
Clerical assistance	600.00

DISBURSEMENTS.

Salaries:		
Secretary of board.....	\$ 3,600.00	
Clerk and stenographer.....	2,000.00	
Clerical assistance	584.97	
Transferred to general appropriation fund.....	15.03	
	<hr/>	<hr/>
	\$ 6,200.00	\$ 6,200.00

REPORT ON THE OFFICE OF STATE HIGHWAY COMMISSION.

Examination from January 1, 1910, to November 30, 1910.

Appropriation (H. B. No. 271), for constructing and improving public road—salaries and expenses.....\$ 50,000.00

DISBURSEMENTS.

Salaries:		
Commissioners (3).....	\$ 2,200.00	
Secretary	2,170.66	
Stenographer	781.45	
Construction and improvements...	28,650.00	
Traveling expenses and supplies.....	4,089.81	
Balance November 30, 1910.....	12,108.08	
	<hr/>	<hr/>
	\$ 50,000.00	\$50,000.00

REPORT ON THE STATE HISTORICAL AND NATURAL HISTORY SOCIETY.

Examination from December 1, 1908, to November 30, 1910.

Appropriation for 1909 and 1910:

Salaries	\$ 7,200.00
Expenses	800.00

DISBURSEMENTS.

By overdraft December 1, 1908.....	\$	.55
Salaries:		
Curator		3,000.00
Museum assistant		2,400.00
File clerk		1,800.00
General expenses		799.91
By overdraft November 30, 1910.....		.46
	\$ 8,000.46	\$ 8,000.46

REPORT ON THE STATE BOARD OF HORTICULTURE.

Examination from December 1, 1908, to November 30, 1910.

Appropriation for 1909 and 1910.....\$ 6,000.00

DISBURSEMENTS.

Salaries:		
Secretary	\$ 1,999.95	
Stenographer		1,958.27
Clerical assistance and expense of board.....		1,798.11
Transferred to general appropriation fund.....		243.66
	\$ 6,000.00	\$ 6,000.00

REMARKS.

In addition to regular salary as secretary for April, 1909, M. A. Shute was paid \$48 for sixteen days inspecting orchards.

In addition to regular salary as secretary, D. A. Stotler, secretary, was paid \$48 for orchard work and attending meeting, months September, November and December, 1909.

Member C. E. Parfet was paid \$96 salary in 1909, while the law provides for not more than thirty days at \$3 per day in any one year.

One hundred sixty-six dollars and sixty-four cents Contingent Fund expenses was paid from clerical assistance and ex-

pense of board fund in 1909, there being no appropriation for Contingent Expenses in 1909.

The horticulture portion of the State Fair fund, \$3,000.00 appropriated for cash premiums and salaries of superintendents, was expended wholly for cash premiums. C. E. Parfet, a member of the Horticultural Board, received a cash premium of \$30.

REPORT ON THE STATE BOARD OF IMMIGRATION.

Examination from April 1, 1910, to November 30, 1910.

Appropriation (H. B. No. 148) for 1909 and 1910.....\$ 40,000.00

DISBURSEMENTS.

Salaries:

Secretary	\$ 2,250.00	
Stenographer	730.00	
Clerks (2).....	997.50	
Mining publicity representative.....	375.00	
Expenses	14,811.72	
Balance November 30, 1910.....	20,835.78	
	\$ 40,000.00	\$ 40,000.00

The State Board of Immigration was created by House Bill No. 148, Session Laws, 1909, and was to go into effect April 1, 1909, but there being no available funds, the board did not commence until April 1st, 1910.

REPORT SHOWING APPROPRIATION FOR GENERAL INCIDENTALS, FOR 1909 AND 1910, AND STATEMENT SHOWING DISBURSEMENTS BY VARIOUS DEPARTMENTS.

Examination from December 1, 1908, to November 30, 1910.

Appropriation (H. B.'s No. 44 and 620).....\$ 65,425.00

DISBURSEMENTS.

Governor	\$ 642.43
Auditor	1,616.17
Treasurer	1,280.89
Attorney General.....	2,490.58
Secretary of State.....	12,700.86
Supreme Court.....	3,865.91

Engineer	4,023.09	
Public Instruction.....	1,835.88	
Board of Health.....	1,609.52	
Charities and Corrections.....	1,194.79	
Bank Commissioner.....	1,011.17	
Labor Commissioner.....	1,639.03	
Railroad Commissioners.....	544.73	
Printing Commissioner.....	457.74	
Equalization Board.....	2,229.01	
Coal Mine Inspector.....	528.46	
Bureau of Mines.....	666.48	
Horticulture	367.45	
Boiler Inspector	295.77	
Dairy Commissioner.....	285.16	
Traveling Library.....	172.42	
Civil Service Commissioners.....	959.01	
Historical Society.....	600.00	
General Emergency.....	8,761.33	
Child and Animal Protection.....	849.90	
Free Employment Office, Pueblo.....	1,504.90	
Free Employment Office, Denver.....	1,236.14	
Free Employment Office, Colorado Springs.....	1,237.43	
Transferred to general appropriation fund.....	10,114.90	
	<u>\$ 65,425.00</u>	<u>\$ 65,425.00</u>

REPORT ON THE LAND BOARD.

Examination from December 1, 1908, to November 30, 1910.

Appropriations for 1909 and 1910:

Salaries	\$ 46,000.00
Incidental expenses of State Board of Land Commissioners.....	13,200.00
Traveling expenses of Superintendent of Mines.....	1,000.00

DISBURSEMENTS.

Salaries:

Register	\$ 6,000.00
Deputy Register.....	3,600.00
Superintendent of Mines.....	3,999.92
Appraisers (3).....	9,000.00
Timber wardens.....	3,000.00
Chief clerk.....	3,000.00

Collection clerk.....	2,400.00	
Lease clerk.....	2,400.00	
Record clerk.....	2,400.00	
Indemnity clerk.....	3,000.00	
Plat clerk.....	2,400.00	
Stenographers (2).....	4,800.00	
Traveling expenses Superintendent of Mines.....	742.70	
Incidental expenses.....	13,200.00	
Transferred to general appropriation fund.....	257.38	
	<u>\$ 60,200.00</u>	<u>\$ 60,200.00</u>

REPORT ON THE BOARD OF LAW EXAMINERS.

Examination from December 1, 1908, to November 30, 1910.

Appropriations for 1909 and 1910.....\$1,500.00

DISBURSEMENTS.

Salary	\$ 1,200.00	
Expenses	148.03	
Transferred to general appropriation fund.....	151.97	
	<u>\$ 1,500.00</u>	<u>\$ 1,500.00</u>

REPORT ON THE LEGISLATIVE FUND.

Examination from December 1, 1908, to November 30, 1910.

REGULAR SESSION.

Appropriation, House Bill No. 44.....		\$ 75,000.00
Appropriation, House Bill No. 382.....		2,940.00
Appropriation, House Bill No. 620.....		55,000.00
Cancelled warrant, June 20, 1909.....		97.30
To warrants issued.....	\$133,028.72	
Transferred to general appropriation fund.....	8.58	
	<u>\$133,037.30</u>	<u>\$133,037.30</u>

SPECIAL SESSION.

1910.

Appropriation, House Bill No. 15.....		\$ 30,496.85
Appropriation, House Bill No. 21.....		75,000.00
To warrants issued.....	\$ 79,093.60	
Transferred to general appropriation fund.....	23,478.31	
Balance, November 30, 1910.....	2,924.94	
	<u>\$105,496.85</u>	<u>\$105,496.85</u>

SUMMARY.

Total cost of regular session.....		\$133,028.72
Total cost of special session.....		79,093.60
Total cost of regular and special sessions.....		<u>\$212,122.32</u>

REPORT ON THE STATE MEAT INSPECTOR.

Examination from December 1, 1908, to November 30, 1910.

Appropriation for 1909 and 1910:

Salaries	\$ 3,400.00
Incidental and traveling expenses.....	2,600.00

DISBURSEMENTS.

Salaries:

Veterinarian	\$ 999.80
Inspector	2,400.00
Traveling and incidental expenses.....	1,100.85
Transferred to general appropriation fund.....	1,499.35
	<u>\$ 6,000.00</u>
	<u>\$ 6,000.00</u>

REPORT ON THE MILITARY FUND.

Examination from December 1, 1908, to November 30, 1910.

Balance, December 1, 1908.....	\$ 613.66
Receipts from poll tax, etc.....	147,768.11

DISBURSEMENTS.

Refund, overpayment of taxes.....	\$ 55.00
Warrants issued	144,913.83
Balance, November 30, 1910.....	3,412.94
	<u>\$148,381.77</u>
	<u>\$148,381.77</u>

Attention is called to the following vouchers:

No. 48287—C. A. Kelly.....	\$ 55.50
Expenses of National Guard Officers' Association at Albany Hotel: Cafe, \$50; cigars, \$5.50.	
No. 48453—C., B. & Q. Railroad.....	\$ 55.70
Ticket for trip to Cincinnati. This voucher does not say for whom this ticket was purchased nor the object of the junket.	
No. 49632—Zeph T. Hill.....	\$500.00
Legal expenses alleged to have been paid by Zeph T. Hill in defending his title to office of colonel, First Regiment, in quo warranto pro- ceedings, instituted by George Stidger, District Attorney.	

REPORT ON THE BUREAU OF MINES.

Examination from December 1, 1908, to November 30, 1910.

Appropriation for 1909 and 1910:

For salaries	\$ 19,000.00
For traveling expenses.....	8,000.00

DISBURSEMENTS.

Salaries:

Commissioner	\$ 5,000.00
Mine inspectors (3)	9,000.00
Clerk and assistant curator.....	3,000.00
Stenographer	2,000.00

Traveling expenses:

Commissioner	1,444.35
Mine inspectors	5,261.15
Transferred to general appropriation fund.....	1,294.50
	<hr/>
	\$ 27,000.00
	<hr/>
	\$ 27,000.00

REPORT ON THE STATE BOARD OF NURSE EXAMINERS.

Examination from December 1, 1908, to November 30, 1910.

Balance, December 1, 1908.....	\$ 2,916.99
Receipts from examinations.....	2,402.00
Refund of warrant.....	.63

DISBURSEMENTS.

Salaries	\$ 1,240.00	
Printing	199.14	
Supplies	519.45	
Traveling expenses	166.04	
Refund of fees.....	90.00	
Attorney's fees	300.00	
Balance, December 1, 1910.....	2,804.99	
	<u>\$ 5,319.62</u>	<u>\$ 5,319.62</u>

REMARKS.

While the vouchers for refunds appear to be properly approved, we can find no authority for such refunds as the statutes clearly prohibit such action on the part of the Board.

REPORT SHOWING APPROPRIATIONS FOR PRINTING.

FOR 1909 AND 1910, AND STATEMENT SHOWING DISBURSEMENTS BY VARIOUS DEPARTMENTS.

Examination from December 1, 1908, to November 30, 1910.

By appropriation, House Bill No. 44.....	\$ 18,000.00
By appropriation, House Bills Nos. 620 and 44.....	15,900.00

DISBURSEMENTS.

Governor	\$ 48.50
Auditor	3,191.05
Treasurer	1,417.72
Secretary of State.....	3,368.43
Attorney General	1,082.22
Railroad Commission	182.30
Land Board	529.46
Bank Commissioner	874.26
Supreme Court	189.55
Superintendent of Public Instruction.....	1,875.54
Coal Mine Inspector.....	1,534.72
Civil Service Commission.....	144.60
Child and Animal Protection.....	381.75
Board of Horticulture.....	1,173.42
Game and Fish Department.....	288.77
Bureau of Mines.....	382.88
Board of Equalization.....	795.57
Charities and Correction.....	673.04
State Engineer	4,309.11
Printing Commissioner	244.09

Geological Survey	3,573.79	
Labor Commissioner	2,184.61	
Board of Health	1,645.74	
Oil Inspector	5.95	
Free Employment Bureau.....	11.30	
Dairy Commissioner	12.55	
Insane Asylum	322.63	
Brand Department	110.00	
Stock Inspection	21.10	
Dependent Children's Home.....	152.91	
Public Examiner	21.75	
Building and Loan Association.....	47.00	
Agricultural College	160.68	
Penitentiary	267.70	
Soldiers' and Sailors' Home.....	285.01	
Deaf and Blind School.....	330.85	
Library Commission	97.78	
Reformatory	95.34	
Industrial School for Girls.....	97.74	
Traveling Library	49.37	
Board of Pardons	299.41	
Boiler Inspector	67.30	
	\$ 33,000.00	\$ 33,000.00

REMARKS.

Printing expense was paid for in the following departments, which have separate funds for that purpose:

Brand Department	\$110.00
Oil Inspector	5.95
Free Employment Bureau.....	11.30
	\$127.25

REPORT ON THE OFFICE OF RAILROAD COMMISSIONER.

Examination from December 1, 1908, to November 30, 1910.

Appropriation for 1909 and 1910:

Salaries	\$ 23,400.00
Traveling expenses	3,000.00
Balance from 1907-1908.....	.04

DISBURSEMENTS.

Salaries:

Commissioners (3)	\$ 18,000.00	
Clerk	3,000.00	
Stenographer	2,400.00	
Traveling expenses	113.85	
Transferred to general appropriation fund, Nov. 30, 1910	2,886.19	
	<u>\$ 26,400.04</u>	<u>\$ 26,400.04</u>

REPORT ON THE STOCK INSPECTION BOARD.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Balance in fund, December 1, 1908.....	\$ 2,280.18
One-fifteenth mill levy.....	50,614.27

DISBURSEMENTS.

Salaries:

Secretary	\$ 3,000.00	
Veterinarian	3,000.00	
Stenographer	1,800.00	
Stock Inspectors and Special Sheep Inspectors.....	43,780.64	
Refunds	13.85	
Traveling expenses of Veterinarian.....	798.40	
Balance, December 1, 1910.....	501.56	
	<u>\$ 52,894.45</u>	<u>\$ 52,894.45</u>

REPORT ON THE SUPREME COURT.

Examination from December 1, 1908, to November 30, 1910.

APPROPRIATION FUND.

Appropriations for 1909 and 1910:

Salaries	\$117,600.00
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DISBURSEMENTS.

Salaries:

Justices	\$ 69,583.26	
Chief clerk	6,999.92	
First deputy clerk.....	6,000.00	
Second deputy clerk.....	3,999.92	
Librarian	3,000.00	
Reporter	6,000.00	
Bailiffs (2)	4,800.00	
Stenographers (7)	16,402.98	
Transferred to general appropriation fund, Nov. 30, 1910	813.92	
	<u>\$117,600.00</u>	<u>\$117,600.00</u>

CASH FUNDS.

SUPREME COURT LIBRARY FUND.

RECEIPTS.

Docket fees collections.....	\$ 13,709.50	
License fees.....	3,620.00	
Paid to State Treasurer.		\$ 16,994.50
Balance on hand, Nov. 30, 1910.....		335.00
	<u>\$ 17,329.50</u>	<u>\$ 17,329.50</u>

SUPREME COURT LIBRARY FUND.

(Treasurer's Account.)

Balance, Dec. 1, 1908.....	\$ 8,038.63
Receipts from Clerk of Court.....	19,089.50

DISBURSEMENTS.

Books and blanks purchased, and miscellaneous expenses		\$ 3,776.64
Transferred to legislative fund to help defray expenses of "Special Session".....		20,000.00
Balance, Nov. 30, 1910.....		3,351.54
	<u>\$ 27,128.18</u>	<u>\$ 27,128.18</u>

BINDING FUND.

(In Hands of Clerk of Court.)

Received from outgoing Clerk, Feb. 15, 1909.....	\$ 811.00	
Fees collected.....	678.00	
Disbursed for binding.....		\$ 696.26
Balance on hand, Nov. 30, 1910.....		792.74
	<u>\$ 1,489.00</u>	<u>\$ 1,489.00</u>

REPORT ON THE OFFICE OF DEPUTY LABOR COMMISSIONER.

December 1, 1908, to November 30, 1910.

APPROPRIATION FOR 1909 AND 1910.

Salaries	\$ 9,187.23
Traveling expenses	1,000.00

EXPENDITURES.

Salaries:		
Deputy Labor Commissioner.....	\$ 4,729.73	
Statistician	2,387.50	
Stenographer	1,936.67	
Traveling expenses.....	458.31	
Unexpended appropriation.....	675.02	
	<hr/>	<hr/>
	\$ 10,187.23	\$ 10,187.23

FREE EMPLOYMENT BUREAU.

APPROPRIATION FOR 1909 AND 1910.

Salaries:		
Superintendents	\$ 7,200.00	
Assistant Superintendents.....	6,000.00	

EXPENDITURES.

Salaries:		
Superintendents	\$ 7,200.00	
Assistant Superintendents.....	5,983.33	
Unexpended appropriation.....	16.67	
	<hr/>	<hr/>
	\$ 13,200.00	\$ 13,200.00

PRIVATE EMPLOYMENT BUREAU.

(In Hands of Deputy Labor Commissioner.)

RECEIPTS.

Certificate fees.....	\$ 3,440.00
Bond filings.....	94.00
Refund of E. V. Brake expense account.....	46.30

EXPENDITURES.

Salaries	\$ 2,603.00
Traveling expenses of Inspectors.....	165.10
Traveling expenses of E. V. Brake.....	46.30
Filing bonds with Secretary of State.....	90.00
Remittance to State Treasurer.....	636.40
Balance held by Commissioner, to apply on 1911-1912 expenses	39.50
	<hr/>
	\$ 3,580.30
	\$ 3,580.30

Note.—The expense account of E. V. Brake, amounting to \$46.30, was withdrawn from this fund during the period between March 1, 1910, and Sept. 30, 1910, and the entry did not appear at the next examination.

FACTORY INSPECTION FUND.

The receipts from collection of fees, as shown by the records of the department, amounted to.....	\$ 17,998.00	
There was paid into the treasury.....		\$ 17,918.00
Unaccounted for.....		80.00
	\$ 17,998.00	\$ 17,998.00

FACTORY INSPECTION FUND.

(In hands of the State Treasurer.)

Received from chief factory inspector.....	\$ 17,918.00
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EXPENDITURES.

Salaries	\$ 13,629.90	
Traveling expenses.....	2,758.07	
Supplies	565.00	
Refund	10.00	
Balance Nov. 30, 1910.....	955.03	
	\$ 17,918.00	\$ 17,918.00

REMARKS.

Voucher covered by Warrant No. 50718, drawn on the Factory Inspection Fund, includes \$6.75 for supplies for the Free Employment Bureaus, and should properly be charged to the latter department.

Vouchers covered by Warrants 49992, 50130, 50147, 50571, 50806 and 51459 have no receipts for expenses charged to the State.

Voucher covered by Warrant 50568 has receipts for \$40.20, which were signed by the inspector himself.

Voucher covered by Warrant 52692, in favor of Eli M. Gross, covering traveling expenses for September, 1909, \$43.60, shows receipts for but \$8.50. All receipts were originally attached, but were returned to the Department of Labor and mislaid.

During the time covered by this report there have been expended various amounts for salaries and expenses of extra clerks, for which we can find no provision in the statutes, as follows:

	Salary.	Expenses.
Lena Couch	\$ 1,429.92	
F. Weinland	1,176.67	\$ 102.15
Edith Brake	600.00	
John Moran.....	1,166.66	93.15

This shows a total excess expenditure to the amount of \$4,568.55, the legality of which should, we believe, be passed upon by the Attorney General.

In July, 1910, C. M. Fry was paid a salary of \$100.00 from the Private Employment fund and \$46.67 from the Factory Inspection fund, which is entirely without legal authority.

As the Private Employment fund is not disbursed through the Auditor's department, it was impossible for us to prevent this double payment for salary.

REPORT ON THE BOARD OF BARBER EXAMINERS.

Examination from August 6, 1909, to November 30, 1910.

The above Board was created by an act of the Legislature, approved May 5, 1909, the Board being formally organized on August 15, 1909. Under the provision of this act, all fees collected are retained by the Board and reports made every two years, when all money in its possession, in excess of \$250.00, must be turned over to the State Treasurer.

RECEIPTS.

August, 1909	\$ 559.00
September, 1909	1,118.00
October, 1909	230.00
November, 1909	333.00
December, 1909	1,343.00
January, 1910	780.00
February, 1910	463.00
March, 1910	231.50
April, 1910	964.00
May, 1910	391.50
June, 1910	296.15
July, 1910	430.00
August, 1910	100.00
September and October, 1910.....	1,069.15
November, 1910	318.00

DISBURSEMENTS.

Salaries of board of examiners (3).....	\$ 6,005.00	
Mileage, expense of board.....	1,279.55	
Clerical help	50.00	
Attorney's fees	100.00	
Office expense, printing, etc.....	879.66	
Refunds	45.00	
Balance, Nov. 30, 1910.....	427.09	
	<hr/>	<hr/>
	\$ 8,786.30	\$ 8,786.30

REPORT ON THE OFFICE OF STATE BOILER INSPECTOR.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Fees collected, Dec. 1, 1908, to April 12, 1909 (term of G. E. Stockton)	\$ 2,255.00
Fees collected, April 13, 1909, to Nov. 30, 1909 (term of A. E. J. Whitney).....	3,690.00
Fees collected, Dec. 1, 1909, to Feb. 20, 1910 (term of A. E. J. Whitney).....	1,010.00
Fees collected, Feb. 21, 1910, to Nov. 30, 1910 (term of G. V. Cosseboom).....	6,725.00

DISBURSEMENTS.

Remitted to State Treasurer, Dec. 1, 1908, to April 12, 1909 (term of G. E. Stockton).....	\$ 2,255.00	
Remitted to Treasurer, April 13, 1909, to Nov. 30, 1909 (term of A. E. J. Whitney).....	3,690.00	
Remitted to Treasurer, Dec. 1, 1909, to Feb. 20, 1910 (term of E. J. Whitney).....	970.00	
Remitted to Treasurer, Feb. 21, 1910, to Nov. 30, 1910 (term of G. V. Cosseboom).....	6,725.00	
Balance unaccounted for, Dec. 1, 1909, to Feb. 10, 1910 (term of A. E. J. Whitney).....	40.00	
	\$ 13,680.00	\$ 13,680.00

APPROPRIATION FUNDS.

HOUSE BILL NO. 620.

Salary, boiler inspector.....	\$ 5,000.00
Salary, assistant.....	3,000.00
Traveling expenses, boiler inspector.....	1,000.00
Traveling expenses, assistant.....	1,000.00

DISBURSEMENTS.

Salary, boiler inspector.....	\$ 4,851.15	
Salary, assistant	2,875.00	
Traveling expenses, boiler inspector.....	935.98	
Traveling expenses, assistant.....	939.15	
Transferred to general appropriation fund.....	398.72	
	\$ 10,000.00	\$ 10,000.00

CAPITOL BUILDING FUND.

Examination from December 1, 1908, to November 30, 1910.

BUILDING.

By appropriation, house bill No. 115, 1909.....	\$ 30,076.88	
Refund account, John Elsner collections.....	2,500.00	

DISBURSEMENTS.

For partitioning Court of Appeals room.....	\$ 1,435.00	
For plugs and hose on grounds.....	448.00	
Wiring in attic, steps and on grounds.....	6,065.36	
Repairs on boilers.....	506.20	
Improvements in buildings and on grounds.....	5,000.00	
Balance due City of Denver, account of sewer.....	14,051.88	
Advanced on John Elsner collection.....	2,500.00	
Balance, Nov. 30, 1910.....	2,570.44	
	<u>\$ 32,576.88</u>	<u>\$ 32,576.88</u>

FURNISHING FUND.

By appropriation, house bill No. 111, 1909.....	\$ 6,000.00	
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DISBURSEMENTS.

Furnishing and repairs.....	\$ 2,037.26	
Metal supplies, door plates, etc.....	1,280.58	
Dry goods.....	264.20	
Carpets	1,893.81	
Electrical supplies	131.12	
Drugs	14.15	
Balance, Nov. 30, 1910.....	378.88	
	<u>\$ 6,000.00</u>	<u>\$ 6,000.00</u>

MAINTENANCE FUND.

Appropriation, house bill No. 106, 1909.....	\$ 20,000.00	
Appropriation, house bill No. 111, 1909.....	88,160.00	

DISBURSEMENTS.

Salaries, watchmen, guards, laborers.....	\$ 75,213.31	
Coal, lights, water, telephone.....	29,218.02	
Balance, Nov. 30, 1910.....	3,728.67	
	<u>\$108,160.00</u>	<u>\$108,160.00</u>

STATE MUSEUM FUND.

Appropriation, senate bill No. 240.....	\$100,000.00	
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DISBURSEMENTS.

Purchase of grounds.....	\$ 32,000.00	
Foundation, materials, advertising, etc.....	42,548.24	
F. E. Edbrooke, architect.....	1,343.00	
Balance, Nov. 30, 1910.....	24,108.76	
	<u>\$100,000.00</u>	<u>\$100,000.00</u>

REPORT ON THE OFFICE OF STATE COAL MINE INSPECTOR.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS—APPROPRIATIONS.

Inspector's salary.....	\$ 5,000.00
Deputy Inspector's salary.....	10,666.66
Clerk	2,400.00
Traveling expenses of Inspector and Assistants.....	3,666.66

DISBURSEMENTS.

Salaries:	
Inspector	\$ 4,000.00
Deputy Inspectors (3).....	7,907.59
Clerk	2,400.00
Traveling expenses.....	2,892.30
Transferred to general appropriation fund.....	4,533.42
	<u>\$ 21,733.32</u>
	<u>\$ 21,733.32</u>
Coal Mine Inspector's mileage.....	\$ 1,330.42
By statutory appropriation.....	\$ 1,330.42
	<u>\$ 1,330.42</u>
	<u>\$ 1,330.42</u>

REPORT ON THE OFFICE OF STATE ENGINEER.

Examination from December 1, 1908, to November 30, 1910.

ENGINEER'S CASH ACCOUNT.

RECEIPTS.

From filings, blue prints, certificates, etc.....		\$ 15,380.20
Transferred to State Treasurer, to credit of gauging fund	\$ 15,379.57	
Balance unaccounted for.....	.63	
	<u>\$ 15,380.20</u>	<u>\$ 15,380.20</u>

GAUGING FUND.

(In hands of State Treasurer.)

Balance on hand Dec. 1, 1908.....	\$ 3,300.83	
Received from Engineer.....		15,379.57

DISBURSEMENTS.

Salaries and expenses in connection with gauging work..	\$ 10,733.72	
Balance Nov. 30, 1910.....	7,946.68	
	<u>18,680.40</u>	<u>\$ 18,680.40</u>

APPROPRIATION FUNDS.

RECEIPTS.

The appropriation for 1909 and 1910, for salaries and expenses, were as follows:

House bill No. 620.....	\$ 38,300.00	
Statutory appropriation for salaries and expenses of Deputy Engineer.....	9,000.00	
	<u>47,300.00</u>	<u>\$ 47,300.00</u>

DISBURSEMENTS.

Engineers' salary.....	\$ 6,000.00	
Division Engineers' salary (5).....	14,600.00	
Draughtsman	2,400.00	
Hydrographer	2,400.00	
Clerk and stenographer.....	2,400.00	
File clerk.....	2,000.00	
Two Deputies, including traveling expenses of Engineer and Deputies.....	7,901.30	
Traveling expenses of Division Engineers (5).....	3,548.64	
Incidental expenses.....	2,690.69	
Transferred to general revenue fund.....	3,350.37	
	<u>47,300.00</u>	<u>\$ 47,300.00</u>

HYDROGRAPHIC SURVEY FUND.

RECEIPTS.

Appropriation, H. B. No. 138 (per annum).....	\$ 10,000.00	
Disbursements to Nov. 30, 1910.....	\$ 8,094.60	
Uncompleted contract for meter station.....	1,450.00	
Transferred to general revenue fund.....	455.40	
	<u>10,000.00</u>	<u>\$ 10,000.00</u>

REPORT ON THE GAME AND FISH DEPARTMENT.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS FROM ALL SOURCES—SCHEDULE "A."

Dec. 1, 1908, to April 6, 1909:

D. E. Farr, commissioner.....\$ 4,715.38

April 7, 1909, to Nov. 30, 1910:

T. J. Holland, commissioner..... 48,459.22

Transfers to State Treasurer.....		\$ 53,174.60
	\$ 53,174.60	\$ 53,174.60

GAME CASH FUND.

(State Treasurer.)

Balance, December 1, 1908.....		\$ 4,664.06
Receipts from commissioners.....		53,174.60
Vouchers issued and paid from last period.....		\$ 380.13
Vouchers issued, Dec. 1, 1908, to Nov. 30, 1910 (Schedule "B").....		52,453.16
Balance, December 1, 1910.....		5,005.37
	\$ 57,838.66	\$ 57,838.66

APPROPRIATION FUND.

Appropriation for this department for the 1909-1910 period, in House Bill 620, was.....		\$ 61,200.00
Total disbursements from this fund, as shown by schedule "C," were.....		\$ 59,117.07
Transferred back to general appropriation fund.....		2,082.93
	\$ 61,200.00	\$ 61,200.00

TOTAL EXPENDITURES FOR PERIOD.

From appropriation fund.....		\$ 59,117.07
From cash fund.....		52,453.16
		\$111,570.23

SCHEDULE "A."

ABSTRACT OF COLLECTIONS.

Non-resident fishing licenses.....		\$ 1,566.00
Non-resident hunting licenses.....		1,899.25
Resident hunting licenses.....		5,852.00
County clerks.....		37,318.70
Lakes, parks and renewals.....		997.00
Preserves		268.00
Guides		190.00
Seining		45.00

Taxidermists	370.00
Specimens	85.00
Importation of specimens.....	125.00
Sale of confiscated game.....	654.60
Fines and convictions.....	887.75
Transportation permits.....	328.00
Miscellaneous	588.30
Total	\$ 53,174.60

SCHEDULE "B."
DISBURSEMENTS.

Deputy game warden's salary.....	\$ 27,680.11
Extra clerical services.....	303.34
Special attorneys' fees.....	165.00
Gathering spawn.....	410.20
Office expense.....	2,219.29
Traveling expense, deputy wardens.....	26.45
Purchase of fish eggs.....	12,990.37
Printing and stationery.....	507.91
Miscellaneous	8,140.49
	<u>\$ 52,453.16</u>

SCHEDULE "C."
DISBURSEMENTS.

Commissioner's salary.....	\$ 3,600.00
Deputy commissioner's salary.....	3,000.00
Chief clerk's salary.....	2,316.66
Game wardens' salaries (5).....	9,000.00
Superintendents of hatcheries (8).....	14,975.25
State superintendent of hatcheries.....	2,363.33
Special game wardens.....	2,400.00
Distributing fry and gathering spawn.....	2,474.64
Maintenance of hatcheries.....	13,700.59
Commissioner's traveling expense.....	730.05
Deputy commissioner's traveling expense.....	754.90
Five wardens' traveling expense.....	2,423.20
Superintendent of state hatcheries traveling expense.....	781.05
Special game warden's traveling expense.....	597.40
	<u>\$ 59,117.07</u>

SPECIAL FUNDS.

APPROPRIATION FOR LAND AND WATER, S. B. 310, IMPROVING DENVER HATCHERY.

Appropriation		\$ 10,000.00
Vouchers issued.....	\$ 1,320.21	
Unused balance, Dec. 1, 1910.....	8,679.79	
		<u> </u>
	\$ 10,000.00	\$ 10,000.00

Voucher issued for \$1,200 in favor of G. A. Starbird has not yet been paid by the State Auditor.

IMPROVING LA PLATA HATCHERY.

Appropriation, House Bill No. 39.....		\$ 1,500.00
Vouchers issued.....	\$ 500.00	
Unused balance, Dec. 1, 1910.....	1,000.00	
		<u> </u>
	\$ 1,500.00	\$ 1,500.00

Voucher issued for \$500.00, in favor of G. A. Pike, has not yet been paid by State Auditor.

REMARKS.

We call attention to the fact that during the month of December, 1908, February, March and November, 1909, there were employed and paid for out of the Game Cash Fund from two to six deputy wardens in excess of the number allowed by statute.

There is no provision whatever for "extra clerks" hire, for which the sum of \$303.34 was expended in this period. Of this amount, \$83.34 was recovered by the Public Examiner, who deducted same from the Appropriation Funds, and the balance of \$220.00 was passed upon by the Attorney General.

The item of \$2,219.29 paid for "office expenses" from the Game Cash Fund, also the payment of \$36.45 for traveling expenses of deputy wardens, and the payment of \$165 for legal services are absolutely without any legal authority, and should be recovered to the State.

REPORT ON THE STATE BOARD OF HEALTH AND PURE FOOD DEPARTMENT.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS—APPROPRIATIONS.

The appropriations by the Seventeenth General Assembly for maintenance of this department from December 1, 1908, to November 30, 1910, in House Bill No. 620, were as follows:

Board of Health:	
Salaries	\$ 11,066.66
Traveling expenses.....	1,500.00
Medical inspection.....	1,500.00
Pure Food Department:	
Salaries	23,600.00
Traveling expenses.....	4,800.00
Emergency fund.....	1,000.00
Laboratory supplies and expenses.....	2,000.00

DISBURSEMENTS.

Salaries:	
Secretary	\$ 3,000.00
Vital statistics clerk.....	1,966.66
Bacteriologist	2,400.00
Clerk and stenographer.....	1,966.66
File clerk.....	1,999.98
Medical inspection.....	1,500.00
Pure food commissioner	4,966.66
Pure food inspectors	2,804.16
Pure food inspectors	7,959.99
Food chemist	4,000.00
Food clerk	2,000.00
Laboratory expenses and supplies.....	1,933.46
Emergency fund.....	523.31
Traveling expenses, board of health.....	692.75
Traveling expenses, food inspectors.....	3,605.70
Transfer to general fund.....	4,147.33
	<u>\$ 45,466.66</u>
	<u>\$ 45,466.66</u>

PRIVATE FUND.

RECEIPTS—CASH.

Balance on hand, Dec. 1, 1908.....	\$ 159.18
Fees collected.....	1,514.00

DISBURSEMENTS.

Paid to State Treasurer.....	\$ 476.25
Paid for salaries.....	181.00
Office expenses, Dr. Taylor.....	90.00
Expense Dr. Epler, treasurer.....	3.25
Expense embalmer's examination.....	40.00
Printing and engraving.....	6.30
Miscellaneous, expenses.....	44.95
Refunds	1.00
Paid for trips of members of board.....	159.00
Balance in hands of treasurer of board.....	671.43
	<u>\$ 1,673.18</u>
	<u>\$ 1,673.18</u>

REPORT ON INHERITANCE TAX CLERK AND INHERITANCE TAX FUND.

Examination from December 1, 1908, to November 30, 1910.

Appropriation for 1909 and 1910:

Salary	\$ 3,000.00
Traveling expenses	1,000.00

DISBURSEMENTS.

Salary of clerk.....	\$ 2,900.00	
Traveling expenses	110.51	
Transferred to general fund.....	989.49	
	\$ 4,000.00	\$ 4,000.00

INHERITANCE TAX FUND.

Receipts of the department for the period, which were turned into the State Treasury, amounted to.....\$224,365.89

REFUNDS.

The following refunds were made during the period, all properly approved by the Attorney General:

Estate of George J. Bancroft	\$ 400.50
Estate of Sadie E. Hiebler	34.44
Estate of John J. Schwend.....	181.06

DISBURSEMENTS.

The expenses of the department for the period in accordance with provisions of H. B. No. 461, Session Laws, 1909, were as follows:

Salaries, three appraisers.....	9,308.70	
Expenses, three appraisers.....	1,218.60	
Transferred to general revenue fund.....	213,000.00	
Balance, November 30, 1910.....	222.59	
	\$224,365.89	\$224,365.89

REPORT ON THE STATE INSURANCE DEPARTMENT.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Agents' certificates	\$ 47,905.00
Solicitors' licenses	838.00
Brokers' licenses	4,948.00
Statements	23,105.00
Certificates of authority.....	2,240.00

Taxes	352,898.45	
Charters	1,125.00	
Certified copies	102.00	
Summons	108.00	
Incorporations	150.00	
Miscellaneous	1,100.19	
Paid State Treasurer		\$417,073.48
Held in protest fund (Schedule "A").....		17,446.16
	<u>\$434,519.64</u>	<u>\$434,519.64</u>

ABSTRACT OF EXPENDITURES.

Salaries	\$ 22,977.48
Printing	13,966.97
Supplies	1,732.54
Postage	641.00
Examination of companies and real estate.....	645.00
Refund of taxes to Westchester Fire & Insurance Co. (over-payments)	56.86
Miscellaneous expenses, express, telephones and telegrams.....	2,861.37
	<u>\$ 42,881.22</u>

SCHEDULE "A."

PROTEST FUND.

Consisting of sundry accounts paid for taxes by various companies under protest (a suit is now pending to determine if the act is constitutional), as follows:

British-American Assurance Company.....	\$ 574.16
Capitol Life Insurance Association.....	3,503.50
Colorado National Life Association.....	4,504.22
Commercial Union Life Association.....	1,201.38
Commercial Fire Insurance Company.....	148.13
Fidelity & Casualty Company.....	801.19
Franklin Fire Insurance Company.....	356.38
Germania Life Insurance Company.....	1,904.38
Imperial Fire Insurance Company.....	1,120.50
Palatine Insurance Company.....	636.61
Royal Insurance Company.....	1,181.46
Skandia Fire Insurance Company.....	239.39
Western Assurance Company.....	545.44
Scottish Union National Insurance Company.....	612.16
State Fire Insurance Company.....	117.26
Deposited in First National Bank, Denver.....	\$ 2,446.16
Deposited in First State Bank, Milliken.....	10,000.00
Deposited in Severance State Bank	5,000.00
	<u>\$ 17,446.16</u>
	<u>\$ 17,446.16</u>

INSURANCE FUND.

Examination from December 1, 1908, to November 30, 1910.

(TREASURER'S ACCOUNT.)

Balance, December 1, 1908.....	\$ 3,667.88	
Receipts from Commissioner.....	417,073.48	
Warrants redeemed		\$ 41,931.22
Warrants outstanding		950.00
Transferred to general revenue, 1909 and 1910.....		376,000.00
Balance available		1,860.14
	\$420,741.36	\$420,741.36

REPORT OF LAND COMMISSIONER'S CASH FUND.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Cash in Treasurer's hands, December 1, 1908.....	\$ 945.12	
Receipts from Land Board during period.....		38,402.26

DISBURSEMENTS.

To warrants issued (Schedule "A").....	\$ 35,580.30	
Balance on hand November 30, 1910.....	3,767.08	
	\$ 39,347.38	\$ 39,347.38

SCHEDULE "A."

Salaries, clerks	\$ 13,365.39	
Salaries, appraisers	3,625.00	
Salary, attorney	2,125.00	
Refunds	764.20	
Printing, postage and office supplies.....	2,086.09	
Certificates of non-incumbrance.....	72.20	
Advertising	13,426.03	
Miscellaneous	116.39	
	\$ 35,580.30	\$ 35,580.30

REPORT ON DESERT LAND CASH FUND.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Cash on hand December 1, 1908.....	\$ 822.62
Receipts from Land Board.....	8,943.04

DISBURSEMENTS.

Salaries		\$ 1,865.00
Legal fees		10.00
Stationery, stamps, etc.....		587.01
Advertising		10.26
Traveling expenses		8.50
Balance on hand November 30, 1910.....		7,284.89
	\$ 9,765.66	\$ 9,765.66

REPORT ON THE PUBLIC SCHOOL INCOME FUND.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Cash on hand December 1, 1908.....	\$139,819.30
Receipts from Land Office.....	529,281.66
Interest on investments.....	103,862.11

DISBURSEMENTS.

Semi-annual apportionments		\$623,508.04
Refunds on leases.....		2,439.84
Stamps, printing and office supplies.....		9,060.94
Express and drayage.....		984.36
Accrued interest on bonds purchased.....		3,099.21
Transfers		64.00
For preparing map and survey.....		49.50
Cash on hand November 30, 1910.....		133,757.18
	\$772,963.07	\$772,963.07

REPORT ON STATE BOARD OF MEDICAL EXAMINERS.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Receipts from fees remitted to State Treasurer.....	\$ 11,340.00
Balance from private fund remitted to State Treasurer	617.92

DISBURSEMENTS.

Secretary-Treasurer's salary	\$ 2,875.00
Attorney and Assistant Secretary.....	600.00
Clerk and stenographers.....	2,300.00
Assistant clerk	1,125.00
Extra clerk	20.00
Fees returned	675.00
Per diem of members.....	2,540.00
Traveling expenses of members.....	338.40
Court costs	36.75
Telephone	169.81
Postage	170.50
Printing and office supplies.....	389.61
Lunches	28.10
Rent	30.25
Miscellaneous	109.42
Deputy Secretary-Treasurer	550.00
Balance on hand November 30, 1910.....	.08
	\$ 11,957.92
	\$ 11,957.92

Note.—There is held by the Auditor of State nine vouchers in favor of H. E. Kelly, aggregating \$450.00, and vouchers Nos. 601 and 741 for \$30.00 each, which have not been paid, owing to the fact that the department has already spent \$127.84 more than the amount of fees collected for this period.

PRIVATE FUND OF DR. S. D. VAN METER.

Balance on hand December 1, 1908.....	\$ 617.92
Remitted to Treasurer.....	\$ 617.92
	\$ 617.92
	\$ 617.92

On November 30, 1910, the Board had the following obligations due, for which, however, no vouchers had yet been issued:

Denver Lithographing Co. (book binding).....	\$ 12.00
W. F. Singer, per diem and expenses.....	46.55
S. D. Van Meter, November salary.....	125.00
Jane V. Barber, November salary.....	100.00
H. E. Kelly, November salary.....	50.00
J. E. Vanderpool, return application fee.....	10.00
Total	\$343.55

REPORT ON STATE AGRICULTURAL COLLEGE,
Fort Collins, Colorado.

December 1, 1908, to November 30, 1910.

RECEIPTS.

Tax fund, one-fifth mill levy.....	\$149,500.00
Land income fund.....	17,793.21
College special fund.....	30,953.63
Land and water purchase fund.....	16,372.38
Irrigation building fund.....	40,000.00
Farmers' Institute fund.....	10,000.00
Mechanical Arts fund.....	105,404.49
Secretary's revolving fund.....	1,500.00

DISBURSEMENTS.

Salaries	\$144,158.03
President's office expense.....	1,864.45
Secretary's office expense.....	1,491.58
Agronomy	1,276.27
Animal husbandry	16,461.86
Farm division	16,745.94
Farmers' Institutes	13,904.48
General division	2,405.91
Bookkeeping	13.47
Botany and horticulture.....	1,791.31
Chemical	1,070.49
Civil and irrigation engineering.....	2,075.73
Constitutional history and irrigation laws.....	18.25
Domestic science	561.47
History and literature.....	159.92
Library	3,367.92
Mathematical department	18.02
Mechanical engineering	6,765.23
Military department	379.60
Music department	940.26
Physical training	271.34
Physics department	3,376.76
Rhetoric and composition.....	208.43
Veterinary science	7,187.53
Zoology and entomology.....	196.92
Expenses of Board of Trustees.....	1,464.66
Printing bulletins and reports.....	1,878.31

391.72
105,404
286,158

College campus	2,848.16	
Modern languages	13.12	
Insurance	2,374.98	
Student labor	2,348.26	
Fireman and janitor.....	10,211.88	
Fuel	6,503.80	
Advertising	2,618.83	
Permanent improvements	6,686.90	
General expenses	3,824.99	
General repairs	2,420.80	
Furniture and fixtures.....	79.55	
Transfers to college special fund.....	2,313.91	
Lighting	1,881.98	
Irrigation building	47,872.70	
Water assessments	2,381.45	
Library membership	1,306.89	
Power	131.60	
Land and water purchase.....	16,483.68	
Expense of State Entomologist.....	254.00	
Registrar's expense	282.74	
Electrical supplies	1,022.24	
Farm mechanics	926.79	
Botany and forestry.....	70.98	
Bacteriology	183.54	
Home economics	1,139.26	
Horticulture	1,382.47	
School of Agriculture.....	971.52	
State Board of Agriculture.....	819.65	
Rural education	85.53	
Farmers' Congress	33.05	
Guggenheim building	141.18	
Warrants issued in former period and paid in this period	25,554.56	
Deficit November 30, 1910.....		4,156.42
	\$375,680.13	\$375,680.13

RECAPITULATION OF COLLEGE FUND BALANCES NOV. 30, 1910.

Land income	\$ 326.73
College special (cash).....	531.40
Mechanical arts	26,164.56
Cash on hand.....	1,500.00
Total credit balances.....	\$ 28,522.69
Tax fund overdrawn.....	32,679.11
Net deficit November 30, 1910.....	\$ 4,156.42

EXPERIMENT STATION.

December 1, 1908, to November 30, 1910.

RECEIPTS.

Adams fund.....	\$ 27,399.84
Animal investigation.....	10,000.00
Cheyenne County Station.....	2,000.00
Experiment Station.....	34,147.41
Farm machinery and roads.....	5,000.00
Fruit investigation.....	10,000.00
Hatch fund.....	31,975.51
Horse breeding.....	5,000.00
Potato investigation.....	10,000.00
Poultry investigation.....	5,000.00
Plant investigation.....	8,000.00
Special cash.....	1,017.16

DISBURSEMENTS.

Agronomy	\$ 170.98
Animal investigation.....	19,629.57
Arkansas Valley field agent.....	324.59
Bacteriological investigation.....	1,238.81
Botany and forestry.....	22.25
Building	1,250.00
Bulletins and reports.....	6,712.85
Chemical section.....	3,159.55
Cheyenne County Station.....	2,000.00
Director General.....	3,347.52
Entomological section.....	1,736.43
Farm machinery and road.....	5,554.03
Farm mechanics.....	547.80
Fruit investigation.....	11,345.99
Horse investigation.....	9,496.44
Horticultural section.....	1,880.37
Irrigation section.....	4,344.00
Library	222.80
Plant investigation.....	8,919.69
Plains investigation.....	52.97
Potato investigation.....	9,597.88
Poultry investigation.....	5,065.71
Salaries	36,148.84
Secretary's office.....	401.43
Special fund.....	4,049.59
Veterinary section.....	1,325.75
Unexpended balance, Nov. 30, 1910.....	10,994.11
	<u>\$149,539.95</u>

\$149,539.95

RECAPITULATION OF EXPERIMENT STATION BALANCES.

Hatch fund.....	\$ 2,583.81
Station special (cash).....	6,389.74
Adams fund.....	2,020.56
Net credit balances, Nov. 30, 1910.....	\$ 10,994.11

SALARY AND EXPENSES OF BOARD.

	Salaries.	Expense.	Total.
E. M. Ammons.....	\$ 68.75	\$ 223.95	\$ 292.70
John C. Bell.....		208.45	208.45
J. L. Brush.....		240.35	240.35
R. W. Corwin.....		34.45	34.45
B. N. Dye.....	40.00	35.90	75.90
A. A. Edwards.....	252.00	43.15	295.15
E. H. Grubb.....		80.50	80.50
B. F. Rockafellow.....	172.00	297.80	469.80
Miscellaneous expense.....		67.75	67.75
	\$ 532.75	\$1,232.30	\$1,765.05

Special attention is called to the following disbursements:

TRIP EXPENSES.

Dec. 31, 1908—F. Knox	52.05
Expense at Commercial Exposition at Omaha, Neb.	
Jan. 31, 1909—George H. Glover	136.30
Expenses to Chicago and Washington.	
Feb. 28, 1909—Virginia H. Corbett.....	71.90
Expense attending conference of Deans of Women at Chicago.	
Mar. 31, 1909—H. M. Bainer.....	16.15
Expenses at Dry Farming Congress, Cheyenne, Wyo.	
May 31, 1909—Franklin E. Brooks	224.17
Expenses to Washington, Philadelphia, St. Louis, New York, Kansas City, Columbia and Centralia.	
Sept. 30, 1909—C. P. Gillette.....	54.75
Expenses attending A. A. A. C. E. S., Portland, Ore. (Bill, \$109.50; one-half paid by college.)	
Sept. 30, 1909—G. E. Martin	49.80
Expense buying livestock in Nebraska.	
Apr., 1910—Voucher No. 4448, First National Bank.....	107.43
July, 1910—Voucher No. 4742, E. M. Ammons.....	108.00
Traveling expense to Washington, D. C.	
May, 1910—Voucher No. 4519.....	25.00
Contains allowance of \$25.00 to Miss Rausch, expenses to convention of General Federation of Women's Clubs at Cincinnati, Ohio.	

SPECIAL ATTORNEYS' FEES.

Apr. 30, 1909—Annis & Stow	212.00
One day Board meeting, Governor's office.....	\$ 25.00
One day joint legislative meeting.....	25.00
Drafting bills for appropriations.....	25.00
Services, Carlyle vs. Board, discount.....	25.00
Expenses, two trips to Denver.....	7.00
Docket fee, Carlyle case.....	5.00
Annual retainer, ending June 30, 1909.....	100.00

It has been the custom at this school to take credit for amounts before they had been actually received.

For example, I would call attention to the Tax Fund: The books of the College showed receipts in this fund for the year ending November 30, 1909, to have been about \$100,000.00, while the actual receipts, as shown by the books of the State Auditor and State Treasurer, amounted to but \$74,500.00. The difference of \$25,000.00 additional evidently advanced by the Fort Collins Bank, or was borrowed from one of the other funds.

Not only in the Tax Fund did this condition exist, but the same method had been pursued with all other funds at the College, by constant switching or transferring of balances.

Because of these transfers it was almost impossible to determine whether moneys appropriated by the Legislature for specific purposes have been used for such purposes.

**REPORT ON THE MUTE AND BLIND SCHOOL,
Colorado Springs, Colorado.**

Examination from December 1, 1908, to November 30, 1910 :

RECEIPTS.

Tax levy, 1-5 mills.....	\$153,684.64
W. K. Argo, superintendent.....	8,826.01
Transfer from library fund.....	518.00

DISBURSEMENTS.

Clothing	\$ 1,469.42
Drugs and hospital supplies.....	342.56
Dry goods, bedding, etc.....	1,403.19
Food	20,163.60
Fuel	6,329.03
Garden and grounds.....	174.46
Household supplies.....	1,160.45

Laundry supplies.....	495.55	
Lighting	2,282.27	
Live stock, vehicles.....	559.56	
Medical attendance, dentistry, etc.....	1,125.13	
Miscellaneous	1,018.14	
Postage, telephone, etc.....	578.50	
Printing and advertising.....	68.42	
Provender	5,075.04	
Repairs and improvements.....	12,109.15	
Salaries and wages.....	90,193.53	
School supplies.....	1,516.04	
Shop expense.....	1,794.94	
Stationery and office supplies.....	366.50	
Traveling expenses.....	1,313.20	
Interest	1,007.00	
Water	1,213.41	
Freight and express.....	2.09	
Furniture	353.05	
Groceries, not food.....	136.77	
Insurance	149.60	
Library	3.65	
Outstanding unpaid warrants, Dec. 1, 1908, taken care of in this period.....	10,624.40	
	<u>\$163,028.65</u>	<u>\$163,028.65</u>

SPECIAL APPROPRIATIONS.

House Bill No. 40, Session Laws 1909.

RECEIPTS.

Appropriation	\$ 29,060.00
Transferred from general account.....	3,939.13

DISBURSEMENTS.

Paid for improvements, rewiring, printing, fire escape, steam mains, etc.....	\$ 31,032.00	
Deficit in building fund, Dec. 1, 1908.....	5,369.34	
Deficit, Nov. 30, 1910.....		3,402.21
	<u>\$ 36,401.34</u>	<u>\$ 36,401.34</u>

STRATTON FUND.

Balance, Dec. 1, 1908.....	\$ 610.17
Received from interest on bonds.....	1,840.00
Received from interest on deposits.....	28.65

DISBURSEMENTS.

To W. K. Argo, superintendent.....	\$ 1,868.65
Balance, Nov. 30, 1910.....	<u>610.17</u>
	<u>\$ 2,478.82</u>
	<u>\$ 2,478.82</u>

LIBRARY FUND.

Balance, Dec. 1, 1908.....	\$ 287.09	
Receipts	1,411.85	
Disbursements		\$ 1,388.38
Balance, Nov. 30, 1910.....		310.56
	<u>\$ 1,698.94</u>	<u>\$ 1,698.94</u>

SUPERINTENDENT'S MISCELLANEOUS CASH FUND.

RECEIPTS.

Balance, Dec. 1, 1908.....	\$ 851.32
Receipts from Board and tuitions.....	2,063.77
Receipts from library fund.....	1,287.85
Receipts, miscellaneous sales.....	6,234.92

DISBURSEMENTS.

Transferred to general fund.....		\$ 8,826.01
Transferred to library fund.....		1,411.85
Balance, Nov. 30, 1910.....		200.00
	<u>\$ 10,437.86</u>	<u>\$ 10,437.86</u>

SALARIES AND EXPENSES BOARD OF TRUSTEES.

	Salary.	Expense.
J. F. Humphrey.....	\$ 50.00	.....
Mrs. M. S. McDonald.....	350.00	\$ 145.50
E. J. Eaton.....	250.00	.....
L. R. Gottlieb.....	100.00	168.00
L. R. Hubbard.....	300.00	270.00
A. J. Lawton.....	50.00	.....
Geo. Dunbaugh.....		7.35
Clerk hire of E. J. Eaton.....		80.00
	<u>\$ 1,100.00</u>	<u>\$ 673.85</u>

REMARKS.

Voucher No. 9373, Dec. 12, 1907, in favor of Joseph S. Jaffa, was for the sum of.....\$1,242.14

(This was 5 per cent of amount collected from State Treasurer through suit.)

Voucher No. 10113, April 8, 1909, in favor of Thomas, Bryant and Malburn, attorneys' fees, for..... 500.90

(This was in connection with suit against the Civil Service Commission.)

**REPORT ON THE STATE NORMAL SCHOOL,
Greeley, Colorado.**

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Tax levy, 1-5 mill.....	\$153,835.00
Library account, fees and tuitions.....	37,111.97
Rents	958.29
Summer school.....	3,500.00
Public school apportionment.....	2,040.16
Miscellaneous, refunds and cancelled warrants.....	154.65
Salaries	\$145,077.93

DISBURSEMENTS.

Chemical and biological laboratory.....	364.44
Domestic economy.....	966.12
Sloyd	1,255.20
Library	9,581.11
Art	1,093.01
Furniture	3,142.26
Improvements of grounds.....	885.76
Fuel and light.....	5,070.24
Building	6,368.37
Postage, printing and stationery.....	2,958.38
Freight and express.....	1,789.44
Advertising	1,247.47
Repairs	2,306.51
Labor	7,929.23
General expenses.....	15,401.37
Trustees	1,727.25
Museum	1,232.77
Model school.....	323.36
Institute	3,294.84
Outstanding unpaid warrants, Dec. 1, 1908.....	4,934.72
	\$216,949.78
Total warrants issued.....	\$216,949.78
Deficit, Nov. 30, 1910.....	\$ 19,349.71
	\$216,949.78

BUILDING FUND.

Appropriation, 1909 and 1910.....	\$100,000.00
Disbursements	\$ 52,800.00
Balance, Nov. 30, 1910.....	47,200.00
	\$100,000.00
	\$100,000.00

SECRETARY TO PRESIDENT.

Cash on hand, Dec. 1, 1906.....	\$ 627.99
Receipts from tuition, fines and fees.....	67,800.12

DISBURSEMENTS.

Payments and transfers to Treasurer.....		\$ 64,269.56
Vouchers issued.....		3,597.43
Balance on hand, Nov. 30, 1910.....		461.12
		<hr/>
	\$ 68,428.11	\$ 68,428.11

SALARIES AND EXPENSES OF BOARD MEMBERS.

	Salary.	Expense.
M. R. Welch.....	\$ 130.00	\$ 367.80
L. H. Turner.....	15.00	23.00
C. H. Wheeler.....	45.00	5.25
L. W. Markham.....	290.00	609.50
T. A. Rhodes.....	125.00	97.80
Marie V. Donahue.....		26.00
J. A. Thatcher.....		9.30
S. J. Dunleavy.....		31.80
R. Broad, Jr.....	35.00	5.50
George M. Houston.....		15.45
	<hr/>	<hr/>
	\$ 640.00	\$ 1,191.40
Hack hire for members.....		52.00
Tickets to Class Play.....		36.00
Miscellaneous		5.50
	<hr/>	<hr/>
Total	\$ 640.00	\$ 1,284.90

SUMMARY.

Salaries	\$ 640.00
Expenses	1,284.90
	<hr/>
Total	\$ 1,924.90

The last amounts were paid for services rendered the Board and not for individual members. You will notice a difference between the total expenses of the Board of Trustees as shown above and that amount shown in the distribution, which is on account of stenographer's salary, express on vouchers and other miscellaneous expenses, which were distributed to the Board of Trustees' account when they should have been charged to General Expense:

REMARKS.

EXPENSES OF PRESIDENT ON VARIOUS TRIPS.

Voucher No. 12169, May 4, 1909, library account, expenses of Z. X. Snyder, attending National Superintendents' convention, Washington, D. C.....	176.35
On direction of the board of trustees, President Snyder made a trip to Chicago and New York to study normal school buildings, pursuant to the erection of a practice building at Greeley. The expense of this trip was.....	195.32
Voucher No. 13568, July 5, 1909, library account, contains the following:	
1 ticket, account trustees for Class Play.....	1.00
On July 5, 1909, voucher No. 13775 was issued to President Snyder for the sum of.....	62.65
(This was to cover his expenses on trips to Loveland and Colorado City, where he delivered the commencement address, and for his attendance at the N. E. A. convention in Denver.)	
On August 30, 1909, voucher No. 13775 was issued in payment of 500 badges for N. E. A. convention in Denver.....	25.00
Voucher No. 14002, Sept., 1909, library account, expenses of Z. X. Snyder to Chicago and return.....	121.10

EXPENSES OF BANQUETS AND ENTERTAINMENTS.

We find on Dec. 28, 1907, a voucher was issued to cover expenses of Alumni banquet in Denver.....	26.25
On April 8, 1909, voucher No. 13262 was issued for.....	55.95
(This was to cover expenses of a "banquet, 24 plates and cigars, at the Adams hotel.")	
We find expenditures amounting to some \$500 for the purchase of tickets, costumes and rent of opera house for various class plays.	
February 4, 1910, Hallett & Henderson Drug Company's bill for \$3.30; paid \$13.30—overpaid	\$ 10.00
February 4, 1910, Normal headquarters at Auditorium Hotel, Educational Association	18.75
February 14, 1910, Alumni banquet at Auditorium Hotel, Denver.....	51.50

INTEREST.

Apr. 9, 1909, voucher No. 13269.....	\$111.25
May 16, 1909, voucher No. 13370.....	137.10
Sept. 24, 1909, voucher No. 13780.....	66.90
Oct. 8, 1909, voucher No. 13380.....	68.16
May 10, 1910, First National Bank of Greeley, to interest on warrants	682.28
July 25, 1910, Greeley Opera House for Class Play and rehearsals.....	90.00
August 6, 1910, library account for July contains salaries for lecturers:	
O. F. Dubach.....	\$200.00
S. C. Schmucker.....	100.00
G. Stanley Hall, July 11 to 15, inclusive.....	500.00
Henry Suzzallo	400.00
M. V. O'Shea, railroad fare \$71.00.....	150.00

**REPORT ON THE STATE SCHOOL OF MINES,
Golden, Colorado.**

Examination from December 1, 1908, to November 30, 1910.

GENERAL ADMINISTRATION.

RECEIPTS.

Balance, cash on hand, December 1, 1908.....	\$ 128.12
Cash in hands of Registrar, December 1, 1908.....	1,000.00
Tax levy, one-fifth mill.....	152,189.84
Borrowed from testing plant fund.....	34,839.01
Students' fees	82,220.98
Interest on deposits.....	556.78
Sales (Schedule "A").....	14,120.52
Gifts (Schedule "B").....	8,117.20
Athletic Association	3,821.25
Rents	382.40
Rebates	64.78
Integral Club	147.00
Miscellaneous (Schedule "C")	1,161.77

DISBURSEMENTS.

Outstanding warrants, December 1, 1908.....	\$ 20,300.00
Salaries and general expenses.....	140,451.22
Expense ledger	21,122.30
Equipment ledger	9,618.99
Athletic Association	7,000.70
Cash transferred to Athletic Association.....	1,399.07
Students' refund	8,541.17
Platinum supplies	48.30
Tuition fees	5.00
Purchase of land (Order 12-14-'05).....	3,000.00
Equipment (Schedule "D").....	49,125.23
Supplies (Schedule "E").....	7,380.34
Gift funds (Schedule "F").....	5,201.15
Balance on hand November 30, 1910.....	25,557.15
	\$298,750.62
	\$298,750.62
Cash on hand and in bank November 30, 1910.....	\$ 27,127.15
Cash in hands of Registrar, revolving fund.....	1,500.00
Outstanding warrants unpaid.....	\$ 70.00
Special warrants due Mary Hanberger.....	3,000.00
Due to testing plant fund.....	34,839.98
Actual deficit, November 30, 1910.....	9,282.83
	\$ 37,909.98
	\$ 37,909.98

TESTING PLANT FUND.

Appropriation, Senate Bill No. 118.....		\$ 75,000.00
Vouchers issued	\$ 33,899.62	
Transferred to general fund.....	31,839.98	
Balance in bank, November 30, 1910.....	6,260.40	
	<u>\$ 75,000.00</u>	<u>\$ 75,000.00</u>

SCHEDULE "A."

SALES.

Platinum supplies	\$ 975.83
Rocks, minerals and fossils.....	460.49
Machine shop	11,892.95
Printing, stationery, books, etc.....	211.94
Assay and metallurgy supplies.....	141.16
Light, heat and power.....	16.50
Wood shop	92.20
Miscellaneous	196.95
Sale of transit.....	132.50
	<u>\$ 14,120.52</u>

SCHEDULE "B."

GIFTS.

Vincent Walsh, research fund.....	\$ 6,005.00
E. G. Stoiber, prize fund.....	300.00
Natalie Hammond, loan fund.....	1,000.00
Gymnasium fund.....	812.20
	<u>\$ 8,117.20</u>

SCHEDULE "C."

MISCELLANEOUS ITEMS.

Rent	\$ 410.00
Integral Club.....	366.50
Notes receivable.....	263.57
Senior trip refund.....	96.10
Assays and determination.....	25.60
	<u>\$ 1,161.77</u>

SCHEDULE "D."

EQUIPMENT.

General	\$ 10,830.91
Wood shop.....	5,927.63
Machine shop.....	27,295.89
Buildings and grounds.....	5,070.80
	<u>\$ 49,125.23</u>

SCHEDULE "E."

SUPPLIES.

Chemical laboratory.....	\$ 2,809.60
Assaying metallurgy.....	2,569.47
Geology and mineralogy.....	1,001.27
	<u>\$ 7,380.34</u>

SCHEDULE "F."

GIFT FUND.

Walsh research.....	\$ 4,276.15
Walsh loan.....	350.00
Stoiber prize.....	250.00
Hammond loan fund.....	325.00
	<u>\$ 5,201.15</u>

ATHLETIC ASSOCIATION FUND.

By transfer from general fund.....	\$ 1,399.07
By students' athletic fees.....	2,980.00
By games and other sources.....	4,027.17

DISBURSEMENTS.

Total vouchers paid.....	\$ 5,015.49
Cash in bank.....	3,390.75
	<u>\$ 8,406.24</u>
	\$ 8,406.24

There is due from students in school, as shown from the students' ledger, trial balance of Nov. 30, 1910.....\$1,073.28

There is due on old notes given by students several years ago, the sum of.....1,422.98

There has been credited to certain of these students the sum of \$797.66. This being done on orders of the president.

BOARD OF TRUSTEES' SALARIES AND EXPENSES.

	Salary.	Expenses.
J. S. Jaffa, lecturer.....	\$ 600.00	\$ 6.50
James T. Smith, secretary.....	600.00	14.50
James T. Smith's annual report to Governor, for year 1909		50.00
W. B. Lewis.....	150.00	
J. P. Kelly.....	25.00	
Frank Bulkley.....		3.50
	<u>\$ 1,375.00</u>	<u>\$ 79.00</u>

INTEREST.

For the year 1909 interest amounting to \$2,162.17 was paid to the bank at Golden on moneys advanced, interest being at the rate of 7 per cent. In addition there was paid \$180.00 to Mary Hamberger for interest.

For the year 1910 there was paid the sum of \$885.53 to the same bank and \$180.00 to Mary Hamberger.

For the period, December 1, 1902, to November 30, 1910, there has been paid out in interest over \$23,000.00. Practically all this amount was for money borrowed from the bank at Golden. Some arrangement should be made to avoid such an expenditure in the future.

TRIPS.			
Voucher No.	Date.	In Favor of and Purpose.	Amount.
16994	Jan., 1909	—President V. C. Alderson, Pittsburg and Washington	\$192.05
17043	Jan., 1909	—Prof. H. E. Patton, Chicago, Rochester, Washington, Baltimore; purchase of minerals.....	119.36
17141	Feb., 1909	—Prof. W. G. Haldane, Columbia University Summer School	150.00
17462	May, 1909	—A. J. Hoskins, visting Eastern mining schools....	150.00
17449	May, 1909	—F. C. Doolittle, Butte, Mont., with junior class, made by president and professor.....	488.25
17558	June, 1909	—President Alderson, Butte, Mont., with senior class	64.30
17568	June, 1909	—Prof. A. J. Hoskins, Butte, Mont., with senior class	49.90
17588	June, 1909	—Prof. Traphagen, Butte, Mont., with senior class	141.05
18320	Jan., 1910	—President V. C. Alderson, part trip to Joplin, Mo..	73.46
19082	July, 1910	—President V. C. Alderson, trip to Silverton (railroad fare not included).....	73.00
18974	June, 1910	—President V. C. Alderson, Butte, Mont.....	123.10
19182	Aug., 1910	—President V. C. Alderson, Leadville, Cripple Creek and Idaho Springs.....	39.05
19269	Sept., 1910	—V. C. Alderson, Alma, Colo.....	8.50
19548	Nov., 1910	—V. C. Alderson, Leadville, Colo.....	15.25
18722	Apr., 1910	—V. C. Alderson, Idaho Springs.....	18.15
18873	May, 1910	—W. G. Haldane, Idaho Springs.....	22.65
18904	May, 1910	—F. W. Traphagen, Colorado Springs.....	51.00
18365	Jan., 1910	—F. L. Miller, Hot Springs, Ark.....	102.10
18521	Feb., 1910	—H. B. Patton, Boston.....	118.10
18864	May, 1910	—Professors Traphagen, Haldane, Hoskins, Smith, Cronin, Patton and Alderson, Butte, Mont., and return	450.00
18992	June, 1910	—F. H. Cronin, Butte, Mont.....	48.35
19007	June, 1910	—W. G. Haldane, Butte, Mont.....	42.45
19012	June, 1910	—A. J. Hoskins, Butte, Mont.....	114.95
19026	June, 1910	—H. B. Patton, Butte, Mont.....	34.35
19039	June, 1910	—F. W. Traphagen, Butte, Mont.....	71.45
19238	Aug., 1910	—F. W. Traphagen, Butte and Anaconda.....	132.40
19430	Oct., 1910	—R. M. Keeney, Boston and New York, from Somersville, Conn.	29.60
MISCELLANEOUS ITEMS.			
18979	June, 1910	—O. P. Baur Confectionery Company for catering at reception	\$205.00
19550	Nov., 1910	—O. P. Baur Confectionery Company for catering at Integral Club.....	75.00
18497	Feb., 1910	—Mrs. Ida Goetze for entertaining the Society of Technical Chemists and Metallurgists.....	42.70
19025	June, 1910	—Park Floral Company for flowers purchased by Mrs. Alderson	13.20
19117	July, 1910	—W. H. Kistler Stationery Company, for engraving memorial to Thomas F. Walsh.....	35.00

STATE OF COLORADO

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Voucher No.	Date.	In Favor of and Purpose.	Amount.
23		Testing plant fund, J. W. Barnes, for examination of title and opinion on land.....	15.00
5		Testing plant fund, payable to G. W. Parfet for lots 5 and 6, Mineral Land Company's addition to Golden	1,150.00
19448	Nov., 1910—	National Surety Company, bond for Treasurer	\$100.00
19449	Nov., 1910—	National Surety Company, bond for Registrar	12.50
			112.50
18362	Nov., 1910—	L. C. McClure, 2128 Glenarm street, Denver, for making four 25x30 prints, three delivered to Mr. Jaffa, 811 Continental building, and one to Mr. Buckley, 446 Equitable building.....	20.00

REPORT ON STATE UNIVERSITY, Boulder, Colorado.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Balance in bank, Dec. 1, 1908.....	\$ 2,346.10
Fees and tuitions from secretary.....	99,029.49
Taxes, 2-5 mill levy.....	310,170.01
Land permanent fund.....	24,044.29
Land income fund.....	7,807.12
Stratton fund, transfer.....	3,406.78
Refund on voucher.....	1.88
Borrowed from building fund.....	11,353.96

DISBURSEMENTS.

General administration, regents' service and mileage, president's and secretary's salaries, salaries of registrar's assistants, all expenses of registrar's office	\$ 22,371.53
College of Liberal Arts, salaries of professors, instructors and expenses.....	121,592.46
Books, apparatus and supplies.....	17,758.08
Engineering department (Schedule "A").....	39,945.24
Shops, machinery, instruments, supplies.....	2,108.93
School of Medicine, instruction, apparatus, supplies, hospital dispensary, nurses' cottages and other expenses (largely reimbursed by medical tuition and hospital receipts).....	55,518.99
School of Law, instruction, library and other expenses (partly reimbursed by tuition).....	15,983.84
Summer School, instruction and expenses (largely reimbursed by tuitions).....	6,758.44
Library and physical training.....	16,599.37

Building and grounds, salaries janitors, heating and lighting service and care of grounds.....	84,470.69	
Furniture and supplies.....	11,933.35	
Printing	9,600.88	
Stationery and postage.....	3,048.62	
High school inspection.....	3,288.79	
Advertising	777.07	
Refunds (including fees to "associated students").....	9,506.83	
Interest	5,607.60	
Miscellaneous	5,886.07	
Outstanding unpaid warrants, Dec. 1, 1908.....	23,589.52	
Regents' salaries, mileage, expenses.....	2,304.14	
Total warrants issued.....	<u>\$458,650.44</u>	
Deficit, Nov. 30, 1910.....		\$ 490.81
	\$458,650.44	<u>\$458,650.44</u>

SCHEDULE "A."

ENGINEERING DEPARTMENT.

College of engineering.....	\$ 23,033.06
Civil engineering.....	2,653.63
Electrical engineering.....	1,822.62
Mechanical engineering.....	2,033.98
General engineering.....	209.95
Engineering mathematics.....	192.00
	<u>\$ 39,945.24</u>

SPECIAL APPROPRIATION FUNDS.

SCIENTIFIC MUSEUM.

Appropriation in Senate Bill No. 342, S. L., 1909.....	\$ 70,000.00
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DISBURSEMENTS.

Warrants issued.....	\$ 30,389.53
Loan to Hale building account.....	1,000.00
Loan to heating and lighting account.....	18,000.00
Loan to maintenance account.....	11,353.96
Balance on hand, Nov. 30, 1910.....	9,256.51
	<u>\$ 70,000.00</u>
	\$ 70,000.00

Note—As shown by this statement, there is due to this fund \$30,353.96; \$18,000.00 from the heating and lighting fund, \$1,000.00 from the Hale building fund and \$11,353.96 from the maintenance fund, and the balance should be \$39,610.47 instead of the amount shown herein.

HALE BUILDING.

Appropriation in Senate Bill No. 342.....	\$ 26,000.00
Borrowed from museum fund.....	1,000.00

DISBURSEMENTS.

Warrants issued.....	\$ 36,819.44	
Balance on hand, Nov. 30, 1910.....	180.56	
	<u>\$ 37,000.00</u>	<u>\$37,000.00</u>

Note—There is due to the museum fund \$1,000.00, and there being but a balance of \$180.56 in the fund, this statement shows that there was expended \$819.44 in excess of the amount specified in the appropriation.

HEATING AND LIGHTING PLANT.

Appropriation, Senate Bill No. 342.....	\$ 70,000.00
Borrowed from museum fund.....	18,000.00

DISBURSEMENTS.

Warrants issued.....	\$ 87,435.84	
Balance on hand, Nov. 30, 1910.....	564.16	
	<u>\$ 88,000.00</u>	<u>\$ 88,000.00</u>

Note—As with the Hale building fund, it will be seen from this statement that this fund still owes to the museum fund \$18,000.00, and with but \$564.16 to apply on same, there is an expenditure in this fund of \$17,435.84 in excess of the amount specified in the appropriation.

SPECIAL CASH FUNDS.

MACKY FUND.

Receipts to Nov. 30, 1910.....	\$ 91,942.15	
Disbursements		\$100,339.06
Overdraft, Nov. 30, 1910.....	8,396.91	
	<u>\$100,339.06</u>	<u>\$100,339.06</u>

SHERMAN BENNETT FUND.

Balance, Dec. 1, 1908.....	\$ 429.73	
Interest	14.14	
Disbursements		\$ 16.00
Balance, Dec. 1, 1910.....		427.87
	<u>\$ 443.87</u>	<u>\$ 443.87</u>

STRATTON FUND.

Balance, Dec. 1, 1908.....	\$ 12,298.91	
Received from interest.....	457.87	
Paid for athletic grounds.....		\$ 9,350.00
Transfer to general maintenance.....		3,406.78
	<u>\$ 12,756.78</u>	<u>\$ 12,756.78</u>

SPECIAL CASH FUNDS.

Balances, Dec. 1, 1908:		
Women's fund.....	\$ 25.00	
Men's fund.....	25.00	
Engineers' fund.....	50.00	
Guggenheim fund.....	36.21	
Warrants issued.....		\$ 136.21
	<u>\$ 136.21</u>	<u>\$ 136.21</u>

REMARKS.

TRIPS.

Included in the general administration expenses of the institution, we find the following covering trips by the faculty:

Jan. 2, 1909, James H. Baker, to New York and Washington	\$ 164.75	
March 1, 1909, Frank E. Thompson to Chicago and return	92.45	
April 1, 1909, Frank E. Thompson to Chicago and return	84.00	
April 20, 1909, W. E. Harlow to New York and return	151.55	
Nov. 27, 1909, James H. Baker to annual meeting university presidents, Hanover, Dartmouth and Warrant No. 31813, James H. Baker, trip to Chicago New York	166.65	
Warrant No. 30604, W. P. Harlow, trip to Chicago, April 26, 1910.....	103.40	
and Boston.....	125.00	
Total		\$90.80

INTEREST.

Your attention is respectfully called to the item of Interest in the Report, amounting to \$5,607.60.

During this period the University has received, approximately, \$625,000 in cash from the State Treasury and from fees, and this amount, in our opinion, should have earned more than enough to offset the charge for interest on any overdraft which might have existed.

On March 1, 1909, Voucher 26044 was issued to W. J. King for services as representative of the Board in looking after appropriation bills during the session of the Legislature. The amount of this voucher was \$400.00.

In May we find four vouchers, aggregating \$472.25, covering expenses of the Glee Club.

In January, 1909, a voucher was issued for \$25.00, being for expenses of the University Band in attendance at the University-Mines Football game.

COLORADO INDUSTRIAL SCHOOL FOR BOYS,
Golden, Colorado.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Appropriation for the fiscal years 1909-1910 (Senate Bill No. 20 and House Bill No. 16).....	\$140,000.00
Cash fund, earnings for the period.....	16,068.71

DISBURSEMENTS.

Salaries, Board of Control.....	\$ 1,645.20	
Salaries, officers.....	43,868.07	
Clothing, shoes, etc.....	11,160.03	
Provisions	36,426.79	
Printing office.....	935.68	
Manual training.....	930.66	
Blacksmith shop.....	256.42	
Hospital ward expense.....	378.50	
Freight, express and drayage.....	916.40	
Fuel, lights and water.....	14,378.00	
Insurance	2,008.47	
Paroles, discharges and escapes.....	1,354.25	
Printing, stationery and postage.....	1,040.64	
Repairs and improvements.....	6,803.82	
School expense.....	785.28	
Land and improvements.....	7,694.02	
Laundry supplies.....	1,105.77	
Incidental expenses (not specified).....	6,046.82	
Green house and lawn.....	162.94	
Beds, bedding and linen.....	1,110.63	
Furniture and fixtures.....	921.21	
Library and amusements.....	503.99	
Live stock and feed.....	9,792.25	
Farm and garden.....	815.53	
Machinery	4,275.45	
Tools and implements.....	751.89	
	<hr/>	<hr/>
	\$156,068.71	\$156,068.71

BUILDINGS AND REPAIRS.

RECEIPTS.

Appropriations for the fiscal year 1909-1910 (Senate Bills Nos. 29 and 31).....\$ 38,298.65

DISBURSEMENTS.

For barn	\$ 1,100.00	
For boiler house	3,500.00	
For deficiency fund	7,898.65	
For pump house	1,600.00	
For sewer	2,000.00	
For college	30,000.00	
For stand pipe	2,200.00	
	<hr/>	<hr/>
	\$ 38,298.65	\$ 38,298.65

SPECIAL CASH FUND.

INMATES CASH.

Balance and receipts for period.....	\$ 2,019.82	
Disbursements		\$ 1,593.10
Balance cash on hand, Nov. 30, 1910.....		426.72
	\$ 2,019.82	\$ 2,019.82

COLORADO INDUSTRIAL SCHOOL FOR GIRLS,
Morrison, Colorado.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Appropriations for the fiscal years 1909-1910 (Senate Bill No. 261)....	\$ 40,000.00
Cash fund (receipts from all sources, except appropriations).....	42,283.85

DISBURSEMENTS.

Salaries, employes.....	\$ 19,104.74
Clothing, shoes, etc.....	3,200.82
Provisions	8,071.15
Board of inmates.....	1,677.04
Drugs, medicines and hospital ward.....	1,981.69
Fuel and lights.....	3,203.16
Insurance	486.73
Paroles, discharges, escapes, transportation.....	828.65
Printing, stationery, postage, office expense.....	344.73
Repairs	3,913.48
School expense.....	712.02
Stable and feed expense.....	1,513.07
Incidental expense (not specified).....	1,535.26
New buildings and improvements.....	9,998.08
Beds, bedding, linen, furniture and fixtures.....	4,194.79
Live stock, vehicles, harness and farm supplies.....	1,244.27
Farm and garden.....	959.18
Transferred to general appropriation fund.....	4,070.38
Cash on hand in State treasury, Nov. 30, 1910.....	15,244.61
	\$ 82,283.85
	\$ 82,283.85

BUILDINGS AND IMPROVEMENTS.

RECEIPTS.

Appropriations for the fiscal years 1909-1910 (Senate Bill No. 261)....	\$ 9,000.00
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DISBURSEMENTS.

Sanitary sewer.....	\$ 2,500.00	
Barn and sidewalk.....	2,500.00	
Artesian well.....	1,000.00	
	<u>\$ 3,000.00</u>	<u>\$ 3,000.00</u>

**REPORT ON COLORADO STATE INSANE ASYLUM,
Pueblo, Colorado.**

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Appropriation for the fiscal years 1909-1910 (Senate Bill No. 51).....	\$ 80,000.00
Cash fund (receipts one-fifth mill levy, miscellaneous sales and balance from 1908).....	216,992.11

DISBURSEMENTS.

Salaries, Board of Control.....	\$ 1,200.00
Salaries, officers	3,000.00
Salaries, employes	78,006.44
Clothing, shoes, etc.....	13,826.39
Provisions	95,873.70
Tobacco	1,462.68
Amusements	769.30
Drugs and medicines.....	1,339.67
Freight, express and drayage.....	541.77
Fuel and lights.....	29,395.93
Paroles, discharges and escapes.....	183.30
Printing, stationery and postage.....	458.44
Repairs	4,887.55
Stable and feed expense.....	7,243.60
Telephone and telegraph.....	784.96
Water and water rents.....	7,149.23
Laundry supplies	4,523.60
Incidental expenses (not specified).....	6,464.29
Beds, bedding and linen.....	4,836.99
Furniture and fixtures.....	3,878.55
Live stock, vehicles and harness.....	923.00
Farm and garden.....	621.32
Machinery	3.25
Tools and implements.....	237.85
Transferred to general fund, Nov. 30, 1910.....	6.46
Cash on hand with State Treasurer, Nov. 30, 1910.....	29,363.84
	<u>\$296,992.11</u>
	<u>\$296,992.11</u>

SPECIAL APPROPRIATION FUNDS,
BUILDINGS AND REPAIRS.

RECEIPTS.

Appropriations for the fiscal years 1909-1910 (Senate Bill No. 51).....\$199,946.45

DISBURSEMENTS.

Cottage erection	\$149,990.69	
Cottage furnishing	14,995.31	
Repairs	4,970.92	
Land purchased	821.25	
Insurance	14,785.90	
Steam heating	7,801.02	
Fire escapes	3,000.00	
Kitchen ventilation	489.05	
Balance in fund, Nov. 30, 1910.....	3,091.31	
	\$199,946.45	\$199,946.45

SPECIAL CASH FUND.

INMATES' CASH.

Balance and receipts for period.....\$ 2,007.31

DISBURSEMENTS.

By withdrawals		\$ 651.41
Balance on hand, Nov. 30, 1910.....		1,355.90
	\$ 2,007.31	\$ 2,007.31

**REPORT ON COLORADO STATE PENITENTIARY,
Canon City, Colorado.**

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Appropriation for the fiscal years 1909-1910 (Senate Bills Nos. 148
and 36)

	\$225,000.00
Penitentiary earnings turned into State Treasurer.....	32,494.75

DISBURSEMENTS.

Salaries, Board of Control.....	\$ 1,475.00
Salaries, officers	24,350.12
Salaries, guards	79,704.29
Salaries, employes, physician and chaplain.....	4,400.00
Expense of officers and Board of Control.....	373.73
Clothing, shoes, etc.....	11,424.27

Provisions	66,591.14	
Tobacco	2,665.62	
Drugs and medicines.....	1,698.39	
Freight, express and drayage.....	1,351.15	
Fuel and lights.....	12,823.12	
Paroles, discharges and escapes.....	3,777.14	
Printing, stationery and postage.....	1,947.77	
Repairs	873.99	
Stable and feed expense.....	5,288.02	
Incidental expense (not specified).....	18,370.11	
Beds, bedding and linen.....	557.69	
Furniture and fixtures.....	552.29	
Live stock, vehicles and harness.....	1,273.30	
Farm and garden.....	3,151.03	
Lime kilns and quarries.....	7,589.28	
Balance in State Treasury, Nov. 30, 1910.....	7,257.30	
	<u>\$257,494.75</u>	<u>\$257,494.75</u>

SPECIAL APPROPRIATION FUNDS.

BUILDINGS, ROADS AND PAROLE OFFICERS.

RECEIPTS.

Balance from 1908 appropriation, Dec. 1, 1908.....	\$ 1,278.99
Appropriations for the fiscal years 1909-1910 (Senate Bills Nos. 36 and 129, House Bill No. 472).....	51,120.00

DISBURSEMENTS.

Convict labor road building fund.....	\$ 5,000.00	
Building hospital and insane ward.....	16,059.45	
Improvements and repairs.....	10,103.92	
Colorado Springs-Canon City road.....	8,120.00	
Parole officers.....	4,858.67	
Transferred to general appropriation fund, Dec. 1, 1910	8,256.95	
	<u>\$ 52,398.99</u>	<u>\$ 52,398.99</u>

PRISONERS' CASH FUND.

RECEIPTS.

Balance on hand Dec. 1, 1908.....	\$ 8,390.75
Receipts during period.....	34,343.39

DISBURSEMENTS.

Withdrawals for period.....	\$ 37,211.49	
Balance on hand Nov. 30, 1910.....	5,524.65	
	<u>\$ 42,736.14</u>	<u>\$ 42,736.14</u>

LIBRARY FUND.

RECEIPTS.

Balance on hand Dec. 1, 1908.....	\$ 218.26	
Receipts during period.....	2,098.75	
Disbursements during period.....		\$ 2,041.36
Balance on Nov. 30, 1910.....		275.65
	<u>\$ 2,317.01</u>	<u>\$ 2,317.01</u>

COMMISSION ACCOUNT.

RECEIPTS.

Balance on hand Dec. 1, 1908.....	\$ 12.23	
Receipts during period.....	412.59	
Disbursements during period.....		\$ 368.22
Balance on Nov. 30, 1910.....		56.60
	<u>\$ 424.82</u>	<u>\$ 424.82</u>

**REPORT ON THE COLORADO STATE REFORMATORY,
Buena Vista, Colorado.**

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Appropriation for the fiscal years 1909-1910 (House Bill No. 7 and Senate Bill No. 28).....	\$ 95,000.00
Reformatory earnings turned into State Treasurer.....	6,584.69

DISBURSEMENTS.

Salaries, Board of Control.....	\$ 766.65
Salaries, officers.....	15,102.28
Salaries, guards.....	21,911.87
Expense, officers and Board of Control.....	1,232.25
Clothing, shoes, etc.....	6,216.67
Provisions	16,840.21
Tobacco	265.71
Amusements	17.75
Drugs and medicines.....	470.65
Freight, express and drayage.....	9,597.78
Fuel and lights.....	5,958.47
Insurance	148.80
Paroles, discharges and escapes.....	6,466.29
Printing, stationery and postage.....	984.23
Repairs	2,027.04
School expense.....	360.02

Stable and feed expense.....	4,674.22	
Telephone and telegraph.....	304.26	
Laundry supplies.....	42.87	
Incidental expenses (not specified).....	2,626.84	
Arms	146.47	
Beds, bedding and linen.....	105.05	
Furniture and fixtures.....	1,562.81	
Live stock, vehicles and harness.....	935.58	
Library	50.65	
Farm and garden.....	2,464.21	
Machinery	137.70	
Tools and implements.....	167.36	
	<hr/>	<hr/>
	\$101,584.69	\$101,584.69

SPECIAL APPROPRIATION FUNDS.

Balance from 1908 building appropriations, Dec. 1, 1908.....	\$ 8,791.74
Appropriation 1909-1910, building.....	19,500.00

DISBURSEMENTS.

Chapel and dining hall.....	\$ 23,291.74	
Pueblo and Leadville wagon road.....	5,000.00	
	<hr/>	<hr/>
	\$ 28,291.74	\$ 28,291.74

SPECIAL CASH FUND.

INMATES' CASH.

Balance on hand Dec. 1, 1908.....	\$ 187.57	
Receipts for period.....	3,472.68	
Withdrawals for period.....		\$ 3,465.37
Balance on hand Nov. 30, 1910.....		194.88
	<hr/>	<hr/>
	\$ 3,660.25	\$ 3,660.25

REPORT ON STATE HOME FOR DEPENDENT AND NEGLECTED CHILDREN,

Denver, Colorado.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Balance on hand Dec. 1, 1908.....	\$ 965.00
Receipts shown in Schedule A.....	1,804.48

DISBURSEMENTS.

Farm and garden.....		\$	30.00
Stock account			243.50
Boiler account			1,856.63
Moses Hallett fund.....			18.15
Balance, Nov. 30, 1910.....			621.20
		\$	<u>2,769.48</u>
		\$	<u>2,769.48</u>

INMATES' CASH.

RECEIPTS.

Balance on hand Dec. 1, 1908.....	\$	27.14
Receipts for period.....		4,268.32

DISBURSEMENTS.

Withdrawals		\$	4,216.75
Balance on hand Nov. 30, 1910.....			78.71
		\$	<u>4,295.46</u>
		\$	<u>4,295.46</u>

APPROPRIATION ACCOUNTS.

RECEIPTS.

Balance on 1907 appropriation allowed by State Auditor for 1909 and 1910:

Buildings	\$	877.41	
Maintenance		6,918.79	
		<u>7,796.20</u>	
		\$	7,796.20
Appropriations for the fiscal years 1909-1910 (Senate Bill No. 68)			70,000.00

DISBURSEMENTS.

As per Schedule B.....	\$	77,795.14
		<u>77,796.20</u>
	\$	77,796.20
	\$	<u>77,796.20</u>

SPECIAL APPROPRIATION ACCOUNT.

BUILDINGS AND IMPROVEMENTS.

RECEIPTS.

Appropriations for the fiscal years 1909-1910 (Senate Bill No. 68).....	\$	25,000.00
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DISBURSEMENTS.

Cottage building	\$	12,955.00
Sundry building		1,250.00
Barn building		5,000.00
Girls' building		1,000.00
Heating plant		2,000.00
Fire escapes		300.00
Laundry floor and cement walks.....		995.00
Smoke stacks		500.00
Root cellar		1,000.00
	\$	<u>25,000.00</u>
	\$	<u>25,000.00</u>

CASH RECEIPTS.
(SCHEDULE "A.")

Parents and gardens for maintenance.....	\$ 91.25
Sale of provisions.....	273.55
Sale of clothing	90.92
Sale of furniture.....	1.80
Sale of school supplies.....	12.95
Sale of building supplies.....	15.35
Miscellaneous sales	100.18
Telephone	4.10
Drugs and instruments.....	9.10
Sale of live stock.....	558.40
Postage stamps	9.20
State agency	1.00
Farm and gardens.....	197.83
Moses Hallett fund.....	20.25
Rebate on machinery	8.60
Mrs. R. W. English fund.....	10.00
	\$ 1,804.48

SCHEDULE "B."
DISBURSEMENTS.

Salaries	\$ 23,743.79
Provisions	18,798.42
Clothing	7,547.05
Feed and stables.....	5,747.66
Fuel and light.....	4,734.82
Household furnishings	3,777.25
General expense	2,394.92
Insurance	1,137.43
Improvements and repairs.....	2,764.31
State agency	1,476.58
Water	1,376.35
Laundry	689.45
Drugs	949.73
Stationery and printing.....	383.12
Live stock	296.15
Implements and tools.....	365.47
Telephone	344.35
Farm and garden.....	380.83
Postage	181.55
Campus improvements	239.49
School supplies	128.33
Undertaker	311.00
Drayage	28.15
	\$ 77,796.20

REPORT ON THE SOLDIERS' AND SAILORS' HOME, Monte Vista, Colorado.

Examination from December 1, 1908, to November 30, 1910.

RECEIPTS.

Cash on hand, Dec. 1, 1908.....		\$ 7,652.87
Appropriation in House Bills Nos. 63 and 226.....		64,000.00
U. S. Government fund, receipts.....		32,333.75

DISBURSEMENTS.

Current expenses (salaries and wages).....		\$ 18,296.41
Subsistence	30,774.92	
Clothing, shoes, etc.....	8,593.98	
Household, beds, bedding, etc.....	13,311.52	
Hospital expenses	10,584.25	
Repairs	486.67	
Farm expenses	10,749.21	
Construction (improvements)	5,795.05	
Balance on hand, Nov. 30, 1910.....	5,454.61	
	\$104,046.62	\$104,046.62

SPECIAL APPROPRIATION.

The Seventeenth General Assembly, in House Bill No. 63, made the following appropriations:

Maintaining dykes		\$ 2,500.00
Purchase of hearse and carry-all.....		1,000.00
In House Bill No. 115, erecting monument.....		3,000.00

DISBURSEMENTS.

Construction of Lake dyke.....		\$ 1,250.00
Carry-all	250.00	
Hearse	235.70	
Balance, Nov. 30, 1910.....	4,764.30	
	\$ 6,500.00	\$ 6,500.00

CONTINGENT FUND.

Cash balance on hand, Dec. 1, 1908.....		\$ 1,313.64
Miscellaneous receipts	7,409.26	
Disbursements		\$ 6,571.38
Errors in making entries.....		.04
Balance on hand, Nov. 30, 1910.....		2,151.48
	\$ 8,722.90	\$ 8,722.90

It appears that no audit of the "Contingent Fund," above referred to, has ever been made since the founding of this institution. This fund is supposed to contain all moneys paid into the "Posthumous Fund," besides all receipts from sales of products of the Institution. The Posthumous Fund is made up of all unclaimed money of deceased inmates, and all moneys received from the sale of their personal effects, and at this time should show a cash balance of \$2,470.72, leaving an apparent shortage in this Fund alone of \$640.39.

Without an exhaustive examination, it is impossible to tell at this time how much money, if any, should be in the State Fund.

It seems to have been the custom for the various commanders to pay money out of the Contingent Fund, indiscriminately for any purpose that suited their conscience, and as receipts were rarely, if ever, taken, it is impossible to verify the account. This method is still being pursued by the present commander, and no report of receipts or expenditures appears to have been made at any time.

REPORT ON STOCK INSPECTION BOARD.

ESTRAY FUND AND BRAND INSPECTION FUND.

From Jan. 1, 1909, to Dec. 31, 1910.

ESTRAY FUND.

Balance, Jan. 1, 1909.....	\$ 23,082.26	
Received from sale of estrays.....	151,561.94	
Paid owners of estrays.....		\$119,474.01
Transferred to brand inspection fund.....		21,486.07
Balance, hands of treasurer, Dec. 31, 1910.....		31,883.82
Balance, hands of secretary, Dec. 31, 1910.....		1,800.30
	<u>\$174,644.20</u>	<u>\$174,644.20</u>

BRAND INSPECTION FUND.

Balance Jan. 1, 1909.....	\$ 4,223.71	
Advertising and inspection fees collected during period	9,467.91	
Transferred from estray fund.....	21,486.07	
Vouchers issued (Schedule "A")		\$ 33,696.47
Balances Dec. 31, 1910:		
In hands of treasurer.....	\$ 1,475.62	
In hands of secretary.....	5.60	1,481.22
	<u>\$ 35,177.69</u>	<u>\$ 35,177.69</u>

Eighty-eight dollars and 50 cents of the collections in the Inspection Fund belong to the Estray Fund. This was due to a clerical error, and was corrected when attention was called to it.

We confirmed the bank balances to the credit of the Secretary, and have written to the Treasurer for a statement of his balances, but up to this time have not received same.

SCHEDULE "A."

Jan. 1, 1909, to Dec. 31, 1910.

Salaries of regular inspectors and employes.....	\$ 13,925.00
Expenses of inspectors and employes.....	3,100.30
Special inspector's fees.....	3,453.55
Attorneys' fees	3,674.15
Advertising, estrays in official State and county papers	1,935.06
Bounty on wolves.....	795.00
Expenses of nine Board members.....	1,837.12
Stationery and printing.....	709.93
Telegraph and telephone.....	478.96
Miscellaneous	429.88
Feed bill (paid by owners of animals).....	99.00
Auditing accounts.....	75.00
December disbursements, not segregated.....	3,183.52

\$ 33,696.47

REMARKS.

We find that all of the above expenditures are in accordance with the statutes, and all are properly approved by the Board.

We found no credit for interest on the bank balances, but do find that when Mr. Potter was appointed Treasurer an arrangement was entered into whereby he should secure not less than two per cent. when the funds in his hands reach a certain amount. The Board has a right to demand this interest at any time, and, as the Treasurer is under bond, we have every reason to believe that the interest will be paid when called for.

A number of inspectors are paid from \$12.50 to \$25.00 per month in addition to their salaries. All of these amounts, we find, are allowed by order of the Board, and are for expenses incurred in the work of inspection.

We find a number of trips to various conventions, all of which were taken on resolution of the Board, and the expenses incurred were all approved by the Board.

Members of the Board are allowed their expenses for attendance of meetings, which is in compliance with the law, but receive no other emoluments.

The item of attorneys' fees we find is also covered by resolution of the Board.

REPORT ON THE OFFICE OF SECRETARY OF STATE.

Examination from December 1, 1908, to July 31, 1910.

RECEIPTS—CASH FUNDS.

The total collections of the department accounted for in the time covered by this report, details of which are shown in Schedules "A," "B" and "C," amounted to \$462,635.61, divided as follows:

General fund (Schedules "A" and "AA").....	\$307,481.66	
Brand fund (Schedule "B").....	5,797.94	
Flat tax receipts (Schedule "C").....	149,356.01	
Total		\$462,635.61

There was paid into the treasury (Schedule "D")

From general fund.....	\$307,248.21	
Brand receipts.....	434.44	
Flat tax receipts.....	149,356.01	
General fund receipts, refunded.....	111.45	
Short check held by Attorney General for collection..	122.00	
Brand fund receipts unaccounted for.....	5,393.50	
		\$462,635.61

SCHEDULE "A."

Showing General Fund Receipts and Their Source:

	1909.	1910.
Articles of incorporation.....	\$150,533.00	\$ 63,465.10
Seals	910.00	515.00
Paid up stock.....	2,088.75	1,403.00
Amendments	7,754.80	14,051.06
Renewals	2,874.60	1,540.70
Dissolutions	31.00	102.00
Certificates of authority, charters.....	7,423.00	5,237.00
Reports	10,316.00	12,092.00
Notaries	4,505.00	3,066.00
Oaths, bonds and commissions.....	721.00	122.00
Certified copies	3,286.20	2,140.75
Certificates	457.00	389.00
Business and agent.....	435.00	335.00
Session Laws	846.20	217.80
Corporation Laws	6,960.70	1,374.30
Horse pedigree certificates.....	25.00	630.00
Miscellaneous	1,037.45	566.25
		\$107,276.96
	\$200,204.70	200,204.70
		\$307,481.66

SCHEDULE "B."

Brand fees	\$5,535.00	
Sale of brand books.....	124.00	
Certified copies of brands.....	16.00	
Balance in fund, 1905-1906.....	\$ 21.69	
Balance in fund, 1907-1908.....	101.25	
	<u>122.94</u>	
		<u>\$5,797.94</u>

There was deposited to the credit of the Brand Fund, January 10, 1909, \$434.44, and expended as follows:

Voucher No. 47610, Postage	\$ 200.00	
Voucher No. 47616, Postage	34.16	
Voucher No. 47969, Advertising	200.28	
		<u>\$434.44</u>
		<u>5,363.50</u>
		<u>\$5,797.94</u>

Leaving a balance collected by the Secretary of State, which has not been turned into the state treasury, of..

SCHEDULE "C."

Flat Tax Receipts:

1909.	Paid Without Protest.	Paid Under Protest.
December	\$ 1,801.55	.....
January	2,546.14	.....
February	7,178.42	\$ 172.00
March	4,946.05	137.30
April	18,011.64	2,137.50
May	3,563.96	225.70
June	1,058.99	41.00
July	1,908.72	256.00
August	2,980.00	.....
September	5,967.65	488.00
October	4,614.80	5,409.00
November	2,696.97	7.60
December	2,116.94	.....
1910.		
January	1,963.78	6.00
February	15,137.93	94.60
March	8,349.85	50.15
April	22,847.68	2,638.90
May	6,809.62	571.64
June	3,193.57	.56
July	1,771.22	.....
	<u>\$137,120.06</u>	
Protest fees paid by Secretary O'Connor.....	\$ 17,354.88	
Settlement made by Attorney General.....	299.70	
	<u>119,465.48</u>	<u>\$ 12,235.95</u>

\$17,354.88 of the above amount was paid by former Secretary O'Connor, receipts and interest due on previous period.

SCHEDULE "D."

Showing Monthly Deposits with State Treasurer:

1909.	Revenue.	Brand.	Flat Tax.
January	\$ 13,693.65	\$434.44	\$ 2,149.09
February	5,980.05	.....	2,198.60
March	16,737.10	.....	7,350.42
April	12,577.10	.....	5,083.35
May	10,164.75	.....	20,149.14
June	8,627.45	.....	3,789.66
July	8,047.25	.....	1,099.99
August	8,259.60	.....	2,164.72
September	11,055.20	.....	20,334.88
October	8,230.50	.....	6,455.65
November	83,851.00	.....	10,023.80
1910.			
December, 1909	12,894.60	.....	2,704.57
January	9,215.95	.....	2,116.94
February	10,418.60	.....	1,969.78
March	23,595.60	.....	15,232.53
April	17,184.16	.....	8,400.00
May	10,802.50	.....	25,483.58
June	12,720.90	.....	7,381.26
July	15,455.45	.....	3,194.13
August	7,736.80	.....	2,070.92
	<u>\$307,248.21</u>	<u>\$434.44</u>	<u>\$149,356.01</u>

EXPENDITURES.

Expense of the department from December 1, 1908, to July 31, 1910, not including expenditures from the general incidental fund amounted to.....\$59,454.76

Divided as follows:

From appropriations—

Secretary	\$ 6,551.01
Deputy	1,166.65
Chief clerk	3,000.00
Bookkeeper	2,500.00
Index clerk	2,500.00
Chief brand clerk.....	3,000.00
Brand clerk	1,600.00
Chief clerk flat tax.....	2,500.00
Clerks, tax department.....	5,987.10
Clerks and stenographers.....	6,000.00
Clerical assistants	20,050.00
Utility clerk	1,600.00

Clerical assistants overdrawn, \$50.00.

\$59,454.76 \$59,454.76

The Seventeenth General Assembly, in House Bills Nos. 44 and 620, appropriated for the department for the period, 1903 and 1910

\$71,600.00

Divided as follows:

Salaries—

Secretary	\$ 8,000.00	
Deputy	5,000.00	
Chief clerk	3,600.00	
Bookkeeper	3,000.00	
Index clerk	3,000.00	
Chief brand clerk.....	3,600.00	
1 brand clerk	2,000.00	
Chief clerk flat tax.....	3,000.00	
3 clerks, tax department.....	7,200.00	
3 clerks and stenographers.....	7,200.00	
10 clerical assistants.....	24,000.00	
Utility clerk	2,000.00	
	\$71,600.00	\$71,600.00

CERTIFIED COPIES OF CORPORATION LAWS NOT ON CASH BOOK.

Warrick M. Downing, Denver, June 10, 1910	\$ 10.00
Dugan & Brayton, Opera House Block, Pueblo, May 10, 1910.....	10.00
Dorsey & Hodges, Boston Bldg., city, January 11, 1910.....	10.00
Wm. Duthe, Coronado Bldg., city, January 18, 1910.....	10.00
Elliott & Bardwell, Denver, May 11, 1910 (2 copies).....	20.00
Grover Irrigation & Land Co., Coronado Bldg.....	10.00
Gilcrest Russell Lumber Co., Greeley (2 copies), January 31, 1910...	20.00
Knight-Locke Piano Co., 1608 Glenarm St. (2 copies) March 31, 1910..	20.00
E. F. McNamara, Cheyenne, Wyo. (2 copies), November 20, 1909....	20.00
J. D. Milliken, 511 E. & C. Bldg., November 22, 1909.....	10.00
J. H. Pershing, Equitable Bldg., May 17, 1910.....	10.00
P. F. Sharp (no address), April 4, 1910.....	10.00
P. F. Sharp, 823 15th St., March 1, 1910.....	10.00
C. W. Waterman, 414 Equitable Bldg., July 9, 1910 (2 copies).....	20.00
Picksler, Bennett & Nye, November 1, 1909 (2 copies).....	20.00

 \$210.00

ANNUAL REPORTS.

Mt. Laborn Canal & Reservoir Co., Paonia, Colo., February 1, 1903, charged \$1.00, should be \$5.00; capital stock \$100,000; No. 14637.....	\$ 4.00
Consumers Brewing Co., Denver, incorporated for \$200,000, charged \$1.00, should be \$5.00; February 16, 1909; 14930.....	4.00
Rocky Mountain Railway, Geo. E. Baeker, President, Omaha, Neb. Not on cash book, February 18, 1909.....	5.00
The Reorganized C. C. Canal Co., Manzanola, Colo., No. 17282, charged \$1.00, should be \$5.00; capitalization 18,660 shares at \$10.00 each	4.00

E. M. Leonard Produce Co., No. 16613, charged \$1.00, should be \$5.00; capital stock \$17,500.00.....	4.00
Globe Stores Co., Florence, Colo., No. 17558, charged \$1.00, should be \$5.00; capitalization \$15,000.00.....	4.00
Maybell Canal Co., Maybell, Colo., No. 19,104, charged \$1.00, should be \$5.00; capitalization \$100,000.....	4.00
Western Mutual Ditch Co., Pickham, Colo., No. 19161; capital stock \$80,000; charged \$1.00, should be \$5.00.....	4.00
Notary bond of Agnes Geraghty, Denver, January 7, 1909, not on cash book	6.00
	<hr/>
	\$ 39.00

FOREIGN CORPORATIONS.

Burns-Moore Mining and Tunnel Co., Denver, Colo., December 18, 1908; increase from \$250,000 to \$300,000; charged \$25.00, should be \$35.00	\$ 10.00
Graham Paper Co., St. Louis, Mo., No. 6654; charged \$45, should be \$315, on \$1,000,000, April 2, 1909, corporation.....	270.00
Lakeside Realty & Amusement Co., Cheyenne, Wyo.; increase of \$100,000, from \$250,000 to \$350,000; charged \$25, should be \$35, December 8, 1908.....	10.00
	<hr/>
	\$290.00

DOMESTIC CORPORATIONS.

No. 49596, May 27, 1909, Gold Bismuth Mining Co., capital stock \$150,000; credit on cash book \$10, should be \$7.50. Overcharge..	\$ 2.50
No. 50235, September 11, 1909, Denver Horse & Mule Co., articles of incorporation \$75,000; credit on cash book \$23.00, should be \$25.00. Undercharge	2.00
Staley, Daniel H., Railway Commissioner, oath, January 13, 1909.	
Shafroth, John F., Governor, oath, January 13, 1909.	
Seward, Sam, Assessor, Yuma County, bond, February 24, 1909.	
Storrs, O. S., Commissioner, Soldiers and Sailors Home, bond, April 19, 1909.	
Sylvester, L. B., Stock Inspector, bond, April 27, 1909.	
Stevens, A. K., Stock Inspector, oath, April 30, 1909.	
Todd, E. R., Registrar of Titles, bond, January 11, 1909.	
Talbot, Ralph, Regent State University, oath, January 13, 1909.	
Van Kleeck, Henry, Civil Service Commission, oath, March 15, 1909.	
Van Kleeck, Bd. Control Girls' Ind. School, oath, March 3, 1909.	
White, S. Harrison, Judge Supreme Court, oath, January 13, 1909.	
Wells, E. T., Supreme Court Reporter, oath, February 15, 1909.	
Webster, B. M., School for Blind, oath, April 12, 1909.	
Wiley, Wm. M., Commissioner on National Resources, oath, December 7, 1908.	
Western Railway Agency, bond, July 26, 1909.	
Stone, W. G. M., Commr. on National Resources, oath, February 28, 1909.	
Neale, Al. A., Stock Inspector, oath, April 30, 1909.	
Pratt, W. A., Denver, contract and bond, February 25, 1910.	
Merchants Pub. Co., Denver, contract and bond, February 25, 1910.	
Smith-Brooks Ptg. Co., contract and bond, February 25, 1910.	
Fahnstock, Emmett L., Membr. National Resources, bond, December 9, 1908.	
Mackinzie, Maud, Membr. National Resources, oath, December 11, 1908.	

Cook, Katherine M., Supt. of Pub. Instruction, bond and oath, January 12, 1909.
Adams, Ethelbert, Regent of University, oath, January 13, 1909.
Anderson, Aaron P., Railroad Commissioner, oath, January 13, 1909.
Aikins, Louise L., Girls' Industrial School, oath, April 29, 1909.
Bailey, F. W., County Clerk, Denver, oath and bond, December 19, 1908.
Bethel, Osunth, Commr. of National Resources, oath, December 7, 1908.
Braman, David C., Commr. of National Resources, oath, December 5, 1908.
Barnett, John T., Attorney General, oath, January 13, 1909.
Bailey, Morton S., Supreme Court, oath, January 13, 1909.
Boyle, Owen F., Stock Insp., oath, April 30, 1909.
Cavanaugh, Lester A., Deputy State Auditor, oath, January 13, 1909.
Carey, Robt. J., Membr. Stock Inspection, oath, April 30, 1909.
Davidson, Jno. E., Deputy State Treasurer, oath, June 13, 1909.
Dillon, Thos. F., Deputy Sec. of State, oath, June 13, 1909.
Decker, Sarah Platt, Civil Service Commission, oath, March 15, 1909.
Drake, Thos., Bd. Control for Blind, oath, April 12, 1909.
Evans, Scott C., Regent of Titles, Phillips Co., oath and bond, January 11, 1909.
Epler, Crum, St. Bd. of Health, Pueblo, oath, February 10, 1909.
Fitzgarrald, S. R., Lieutenant Governor, bond, January 13, 1909.
Galligan, W. J., State Treasurer, oath and bond, January 12, 1909.
Gray, Lucius D., Ballabay, Ire, oath, February 19, 1909.
Gallup, Ed. P., Bd. Control for Blind, oath, April 9, 1909.
Hill, W. A., Supreme Court, oath, January 13, 1909.
Hughes, Lafayette M., Bd. Charities and Corr., oath, March 30, 1909.
Hee, Fred F., Stock Inspection, oath and bond, April 28, 1909.
Jefferson, B. L., Commissioner of National Res., December 16, 1908.
Jaycox, Thos. W., Commissioner of National Res., December 7, 1908.
Kenehan, Rody, State Auditor, bond, January 15, 1909.
Kenehan, Rody, State Auditor, oath, January 13, 1909.
King, Alfred C., Commr. National Resources, oath, December 7, 1908.
Lowell, B. F., Home for Mental Defectives, oath, October 15, 1909.
Musser, Geo. Wm., Judge Supreme Court, oath, January 13, 1909.
Manley, H. F., Registrar of Titles, oath and bond, January 18, 1909.
Miller, Albert R., Deputy District Attorney, bond, February 20, 1909.
Mirick, Frank, Bd. Control Industrial School, oath, April 10, 1909.
O'Ryan, Father William, Board Charities and Correction, oath, April 19, 1909.
Pearce, James B., Secretary of State, oath, January 13, 1909.
Patrick, Geo. L., Lunacy Commission, oath, April 19, 1909.
Seeley, Worth L., Railway Commissioner, oath, January 13, 1909.

REMARKS.

The receipts of the Brand Department have not been turned into the State Treasury, with the exception of \$434.14, paid Jan-

uary 10, 1909, covering balances due from 1905, 1906, 1907 and 1908, and the receipts from November 30, 1908, to January 10, 1909, leaving a balance to be accounted for amounting to \$5,363.50.

The appropriation for clerical assistants has been overdrawn \$50.00, in the period from January 1 to July 31, 1910.

Irregularities, December 1, 1908, to July 31, 1910, shown in the following amounts:

Receipts of Brand Fund not turned into Treasury.....	\$5,363.50	
Overdraft, Appropriation for Clerical Assistants.....	50.00	
Errors in instruments, etc., undercharges.....	541.00	
Short check held by Attorney General.....	122.00	
		\$6,076.50
Overcharges		2.50

RECAPITULATION.

Secretary of State.

Number of Revised Statutes, 1908, unaccounted for:		
86 copies at \$7.50.....	\$ 645.00	
Number of Session Laws, 1903, unaccounted for:		
753 copies at \$1.40.....	1,054.20	
Number of Session Laws, 1905, unaccounted for:		
583 copies at \$1.25.....	728.25	
Number of Session Laws, 1907, unaccounted for:		
742 copies at \$1.75.....	1,298.50	
Number of Session Laws, 1909, unaccounted for:		
153 copies at \$1.50.....	229.50	
33 copies not charged for.....	49.50	
Number of Brand Books, 1906, 1907, 1909; amount unaccounted for.....	979.45	
Number of Corporation Laws unaccounted for:		
317 copies		
Number of copies of Proceedings of Constitutional Convention, unaccounted for:		
259 copies at \$5.00.....	1,295.00	
Total		\$6,279.40

REPORT ON REVISED STATUTES, 1908.

From July 11, 1908, to January 12, 1909.

Section 5 of the Act, approved April 9, 1907, provides for the publication of 5,000 copies.

Section 9 provides for the disposition of same as follows:

- 5 copies for State Library.
- 5 copies for Supreme Court Library.
- 1 copy to each of Supreme Judges.
- 1 copy to each elective State officer (except Regents of University).
- 3 additional copies to Attorney General.
- 1 copy to each District Judge and District Attorney.
- 1 copy to Secretary of State Land Board.
- 1 copy to each State Educational and Penal Institution in the State.
- 1 copy to each County Clerk, County Sheriff, County Judge and Chairman of Board of County Commissioners.
- 1 copy may be sent to the Governor of each State and Territory in the United States, in exchange for a similar favor, for use of Supreme Court.

Section 10 provides that every State, county or other officer who shall receive from the Secretary of State or from a county clerk a volume shall give a receipt for same.

Section 12 provides that the remainder of the copies, after the distribution as aforesaid, shall be sold by the Secretary of State at the price of seven dollars and fifty cents (\$7.50) per volume. The proceeds shall be delivered to the Auditor of State. The Secretary shall at the close of each year report under oath to the Auditor the number of copies of the Statutes remaining in his hands after the distribution as aforesaid, the number of copies sold by him, and the amount paid into the State Treasury; and the Auditor shall charge him with the number of copies on hand and credit him with the proceeds of all that have been sold, as shown by the receipts from the State Treasurer.

When the Secretary goes out of office, having any such copies remaining in his hands, he shall deliver them to his successor, taking his duplicate receipt therefor, one of which he shall deliver to the State Auditor, who shall thereupon give to the Secretary the proper credit and charge the incoming Secretary of State with the number of copies received by him.

	No.	Amt.	No.	Amt.
Number printed, July 11, 1908.....	5,000	\$37,500.00		
Cost—				
Printing and binding.....		\$14,000.00		
Compiling	6,922.00			
Wrapping	78.00			
		<u>\$21,000.00</u>		
or \$4.20 per copy.				
Number sold, July 11, 1908 to January 12, 1909			227	\$ 1,702.50
Number distributed in accordance with Sec. 9, of the Act, as per receipts on file in the office of the Secretary of State.....			356	2,670.00
Number distributed, as per receipts on file in office of the Secretary of State, as follows:				
Judge-Advocate General, Wash., D. C...			1	7.50
Thomas F. Dillon, Jr., January 12, 1909..			1	7.50
Felix O'Neill, Sergeant-at-Arms, House of Representatives, January 6, 1909...			65	487.50
William M. Elliott, Sergeant-at-Arms, Senate, January 6, 1909.....			35	262.50
Number required to be delivered to successor in office, January 12, 1909.....			4,315	\$32,362.50
	<u>5,000</u>	<u>\$37,500.00</u>	<u>5,000</u>	<u>\$37,500.00</u>

REPORT ON REVISED STATUTES, 1908.

From January 12, 1909, to September 27, 1910.

Number required to be charged to incoming Secretary of State, January 12, 1909.	4,315	\$32,362.50		
Number required to be returned by Sergeant-at-Arms, House and Senate.....	100	750.00		
Number sold, January 12, 1909, to September 27, 1910.....			940	\$ 7,050.00
Number on hand, September 27, 1910.....			3,389	25,417.50
Number short			86	645.00
	<u>4,415</u>	<u>\$33,112.50</u>	<u>4,415</u>	<u>\$33,112.50</u>

REPORT ON SESSION LAWS.

Section 10, General Statutes, 1883—Number to be Published: "Twenty-five hundred in the English language, three hundred copies in the Spanish language, and three hundred copies in the German language."

Section 13, General Statutes, 1883—Disposed of as follows:

5 copies for State Library.

1 copy for office use.

1 copy for each State and district officer.

To the county clerk of each county a sufficient number of copies to be distributed by him to each of the county officers, justices of the peace and town constables, allowing one for each.

2 copies to the Governor of each state and territory.

Section 17, General Statutes, 1883: "Shall be sold by the Secretary of State at the original cost, with twenty-five per cent. added."

Section 18, General Statutes, 1883: "The Secretary of State shall, at the close of each fiscal year, report under oath to the Auditor of State, the number of copies of the laws remaining in his hands after the distribution aforesaid, and the number of copies sold by him, and the amount paid into the State Treasury, and the Auditor of State shall charge him with the number of copies on hand, and credit him with the proceeds of all that are sold, as shown by the receipt from the State Treasurer."

REPORT ON SESSION LAWS.

1879.

Number printed:		
English	2,500	
German	300	
Spanish	300	
		3,100
Number sold:		
Dec. 1, 1902, to Nov. 30, 1904, as per cash book entries.....		2
Number on hand Sept. 27, 1910:		
English	163	
German	192	
Spanish	99	
		454
Approximate distribution required by statute:		
English		1,500

1881.

Number printed:		
English	2,500	
German	300	
Spanish	300	
		3,100

Approximate distribution required by statute:

English 1,500

Number sold:

Dec. 1, 1902, to Nov. 30, 1904, as per cash book entries..... 2

Number on hand, Sept. 27, 1910:

English 363

German 222

Spanish 135

720

1883.

Number printed:

English 2,500

German 300

Spanish 300

3,100

Approximate distribution required by statute:

English 1,500

Number sold:

Dec. 1, 1902, to Nov. 30, 1904, as per cash book entries..... 2

Number on hand, Sept. 27, 1910:

English 59

Spanish 191

250

1885.

Number printed:

English 2,500

German 300

Spanish 300

3,100

Approximate distribution required by statute:

English 1,500

Number sold:

Dec. 1, 1902, to Nov. 30, 1904, as per cash book entries..... None

Number on hand, Sept. 27, 1910:

English 12

Spanish 38

50

1887.

Number printed:

English 2,500

German 300

Spanish 300

3,100

Approximate distribution required by statute:

English 1,700

Number sold:

Dec. 1, 1902, to Nov. 30, 1904, as per cash book entries..... 1

Number on hand, Sept. 27, 1910:

Spanish 110

1889.

Number printed:

English 5,000

German 300

Spanish 300

5,600

Approximate distribution required by statute:

English 1,800

Number sold:

Dec. 1, 1902, to Nov. 30, 1904, as per cash book entries..... 1

Number on hand, Sept. 27, 1910:

English 1,049

Spanish 135

1,184

1891.

Number printed:

English 5,000

German 300

Spanish 300

5,600

Approximate distribution required by statute.....

1,800

Number sold:

Dec. 1, 1902, to Nov. 30, 1904, as per cash book entries..... 5

Number on hand, Sept. 27, 1910:

English 697

Spanish 153

850

1893.

Number printed:

English 5,000

German 300

Spanish 300

5,600

Approximate distribution required by statute.....

1,800

Number sold:

Dec. 1, 1902, to Nov. 30, 1904, as per cash book entries..... 6

Number on hand, Sept. 27, 1910:

English 836

Spanish 199

1,035

1894.

Number printed:

English	5,000
German	300
Spanish	300

5,600

Approximate distribution required by statute..... 1,800

Number sold:

Dec. 1, 1902, to Nov. 30, 1904, as per cash book entries..... 6

Number on hand, Sept. 27, 1910:

English	1,400
Spanish	160

1,560

1895.

Number printed:

English	5,000
German	300
Spanish	300

5,600

Approximate distribution required by statute:

English

1,800

Number sold:

Dec. 1, 1902, to Nov. 30, 1904, as per cash book entries..... 8

Number on hand, Sept. 27, 1910:

English	1,370
Spanish	232

1,602

1897.

Number printed:

English	5,000
German	300
Spanish	300

5,600

Approximate distribution as required by statute..... 1,800

Number sold:

Dec. 1, 1902, to Nov. 30, 1904, as per cash book entries..... 33

Number on hand, Sept. 27, 1910:

English	84
Spanish	211

295

1899.

Number printed:

English	5,000
German	300
Spanish	300

5,600

Approximate distribution by statute:

English	1,800
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Number sold:

Dec. 1, 1902, to Nov. 30, 1904, as per cash book entries.....	33
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Number on hand, Sept. 27, 1910:

English	1,938
Spanish	296

2,234

1901.

Approximate distribution required by statute:

English	1,800
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Number sold:

Dec. 1, 1902, to Nov. 30, 1904, as per cash book entries.....	67
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Number on hand, Sept. 27, 1910:

English	2,289
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1902.

Number printed:

English	5,000
German	300
Spanish	300

5,600

1903.

Approximate distribution required by statute:

English	1,800
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Number sold:

Dec. 1, 1904, to Nov. 30, 1906, as per cash book entries.....	87
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Number on hand, Sept. 27, 1910:

English	2,369
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Number printed:

English	5,000
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Approximate distribution required by statute..... 1,800

Number sold:

To Nov. 30, 1904, as per cash book entries.....	345
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Number sold:

Dec. 1, 1904, to Nov. 30, 1906, as per cash book entries.....	29
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Number sold:

Dec. 1, 1906, to Nov. 30, 1908, as per cash book entries.....	15
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Number sold:

Dec. 1, 1908, to Sept. 27, 1910, as per cash book entries	4
Number on hand, Sept. 27, 1910.....	2,054
Number short (approximate), \$1,054.20.....	753

1905.

Number printed:

English	5,000
Approximate distribution required by statute.....	1,800

Number sold:

To Nov. 30, 1906, as per cash book entries.....	422
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Number sold:

Dec. 1, 1906, to Nov. 30, 1908, as per cash book entries.....	74
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Number sold:

Dec. 1, 1908, to Sept. 27, 1910, as per cash book entries.....	24
Number on hand, Sept. 27, 1910.....	2,097
Number short (approximate), \$278.25.....	583
	<u>5,000</u>
	5,000

1907.

Number printed..... 5,000

Approximate distribution required by statute..... 1,800

Number sold:

To Nov. 30, 1908, as per cash book entries.....	472
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Number sold:

Dec. 1, 1908, to Sept. 27, 1910, as per cash book entries.....	33
Number on hand, Sept. 27, 1910.....	1,953
Number short (approximate), \$1,298.50.....	742
	<u>5,000</u>
	5,000

1909.

Number printed..... 5,000

Delivered to State officers..... 96

Delivered to district officers..... 34

Delivered to legislature..... 100

Governor, each State and Territory..... 108

County clerks, as per receipts on file..... 1,607

Miscellaneous receipts, as per Exhibit "A," \$49.50..... 33

Copies sold, as per cash book, to Sept. 27, 1910..... 604

Copies on hand..... 2,265

Copies unaccounted for, \$229.50..... 153

5,000 5,000

*Total, \$279.00.

Receipts on file in Secretary of State's office for 1909 Session Laws delivered free of charge.

EXHIBIT "A."

Copies.

F. A. Bloss.....	1
C. S. Thomas.....	1
Librarian, United States Department of Agriculture.....	1
Belgian Consul.....	1
Henry A. Buchtel, Denver University.....	1
Denver Chamber of Commerce.....	1
David F. How, Denver Health Department.....	1
United States Civil Service Commission.....	1
United States courts in Colorado.....	11
Commissioner of Labor, Washington, D. C.....	1
Library of Congress.....	3
Judge Advocate General, Washington.....	1
Public library, Pueblo.....	1
Julian Gradel, J. P., Louisville, Colo.....	1
Frank A. Moore, Florence, Colo.....	1
Department Interior, Washington, D. C.....	1
Edwin J. Ingram, County Judge, Boulder.....	1
A. M. Lambert, County Attorney, Bent county.....	1
J. W. Sanborn, City Attorney's office, Denver.....	1
Charles R. Dudley, City Librarian.....	1
Joseph Dennis, Jr., Boys' Industrial School.....	1

REPORT ON BRAND BOOKS, 1906, 1907 AND 1909.

 September 27, 1910.

Section 6361, Rev. Stat. It shall be the duty of the Secretary of State, upon the request of the State Board of Stock Inspection Commissioners, not oftener than once each year, to publish a supplement to the State Brand Book in which shall be set forth a facsimile or copy of all brands recorded since the last publication and in force at the time of publication, together with the owner's name, the county in which such owner resides, and his postoffice address. Such names and brands shall be arranged in the most convenient form for reference, and it shall be the duty of the Secretary of State to forward one (1) copy of said Brand Book, free of charge, to the county clerk of each county, in whose office it shall be kept open for the inspection of all persons interested. The Secretary of State shall supply each Brand Inspector with a copy of said Brand Books, and may sell said book or any supplement to any one desiring the same at a price not exceeding two (2) dollars per copy. The publications herein provided for shall be paid for only out of the fees herein provided to be collected.

Number of copies printed 1906.....	1,000		
Number of copies disposed of free of charge:			
County Clerks.....		59	
Stock Inspectors, approx.....		150	
Number of copies to be accounted for at \$2.00 per copy		791	\$1,582.60
	1,000	1,000	
Number of copies 1907 printed.....	500		
Number of copies disposed of free of charge:			
County Clerks.....		59	
Stock Inspectors, approx.....		150	
Number of copies to be accounted for at 50 cents per copy.....		291	\$145.50
	500	500	
Number of copies, 1909 printed.....	500		
Number of copies disposed of free of charge:			
County Clerks		60	
Stock Inspectors, approx.....		150	
Number of copies on hand Sept. 27th, 1910.....		201	
Number of copies to be accounted for at \$1.00 per copy		89	\$89.00
	500	500	\$1,816.50

RECEIPTS.

Sale of Brand Books, as per Cash Book,			
Secretary of State's office, Dec. 1, 1904, to Nov. 30, 1906....			\$181.00
Sale of Brand Books, as per Cash Book,			
Secretary of State's office, Dec. 1, 1906 to Nov. 30, 1908....			527.55
Sale of Brand Books, as per Cash Book,			
Secretary of State's office, Dec. 1, 1908 to Sept. 27, 1910....			128.50
			\$837.05

RECAPITULATION.

Total value of Brand Books:			
1906 1000 copies at \$2.00.....	\$2,000.00		
1907 500 copies at .50.....	250.00		
1909 500 copies at \$1.00.....	500.00		
Disposed of free of charge, as per requirement of statute:			
1906 209 copies at \$2.00.....		\$ 418.00	
1907 209 copies at .50.....		104.50	
1909 210 copies at \$1.00.....		210.00	
Number of copies on hand, Sept. 27, 1910:			
1906 None			
1907 None			
1909 201 copies at \$1.00.....		\$ 201.00	
Total receipts, sales of Brand Books, Dec. 1, 1904, to Sept. 27, 1910		837.05	
Amount short, Sept. 27, 1910.....		979.45	
		<u>\$2,750.00</u>	<u>\$2,750.00</u>

Section 6361, page 1477, R. S., provides that the publication of the Brand Books shall be paid for only out of the fees collected under the Act.

Warrants No. 5584 and No. 6627 (Series of 1906) drawn and paid out of the General Incidental Fund, for \$687.50 each, cover the cost of the publication of the 1906 Brand Book.

Warrant No. 3651 (Series of 1907) drawn and paid out of the General Incidental Fund, for \$238.03, includes the cost of the publication of the 1907 supplement No. 1 to the Brand Book, viz.: \$110.25.

Section 6365, page 1478, R. S., provides for the monthly advertisement of the newly recorded Brands, also that the cost of such advertisement shall be paid for out of the fees collected under the Act.

The following Warrants were drawn on the General Incidental Fund, in payment for such advertisements:

No.		
4248	Nov. 23, 1903.....	\$160.76
3626	July 14, 1904.....	610.00
726	Feb. 11, 1905.....	117.21
1829	Apr. 24, 1905.....	66.53
2250	May 17, 1905.....	197.98
4950	Dec. 18, 1905.....	70.76
752	July 20, 1906.....	63.20
852	Aug. 18, 1906.....	51.82
1087	Oct. 5, 1906.....	44.10
1149	Oct. 17, 1906.....	53.62
1248	Nov. 11, 1906.....	52.44
1623	Jan. 12, 1906.....	66.79
2077	Feb. 19, 1906.....	70.48
2514	Mar. 20, 1906.....	78.18
2922	Apr. 14, 1906.....	85.72
3461	May 21, 1906.....	83.19
4379	July 18, 1906.....	79.70
4856	Aug. 16, 1906.....	72.24
5933	Oct. 30, 1906.....	111.28
6325	Nov. 28, 1906.....	103.48
698	Feb. 5, 1907.....	103.91
1652	Mar. 19, 1907.....	57.80
2049	Apr. 16, 1907.....	65.00
2613	May 21, 1907.....	156.27
3144	June 18, 1907.....	96.90
3651	July 19, 1907.....	238.03
4214	Aug. 23, 1907.....	140.42

4664	Sept. 14, 1907.....	63.79
6178	Nov. 30, 1907.....	116.39
980	Dec. 24, 1907.....	76.62
1639	Feb. 5, 1908.....	65.32
2899	Apr. 15, 1908.....	134.50
4053	June 16, 1908.....	97.22
4602	July 11, 1908.....	97.21
5297	Aug. 21, 1908.....	184.65
5744	Sept. 17, 1908.....	62.40
5825	Sept. 29, 1908.....	69.12
Total	.....	<u>\$4,064.98</u>

CRITICISM.

We recommend that there be stamped on the back, and also on the inside of the left cover of each volume of each publication of Brand Books, a number running consecutively from "1" to the number of Books printed, and that a carbon or stub receipt book, numbered to correspond with the book numbers, be kept by the Secretary of State as a record of the books disposed of.

REPORT ON THE DISPOSITION OF COPIES OF THE PROCEEDINGS OF THE CONSTITUTIONAL CONVENTION.

Under the provisions of the Act authorizing this publication (Chapter 135 of the Laws of 1907), there were printed 1,000 copies, to be distributed as follows:

One to each living member and one to each family of a deceased member of the Constitutional Convention.

One to each member of the Sixteenth General Assembly and each State Officer.

One to each Public Library in the state, and one to the Secretary of State of each state and territory of the United States.

The remaining copies to be preserved in the office of the Secretary of State, to be disposed of by the Secretary of State at \$5.00 per copy.

Section 3 of the Act appropriated \$2,500.00 or so much thereof as may be necessary, to carry out the provisions of the Act.

Number printed	1,000
Number on hand, Sept. 27, 1910.....	741
Number unaccounted for.....	<u>259</u>
	1,000 1,000

The Cash Books of the Secretary of State's office show no sales of this publication, and as the Act does not require the Secretary of State to take receipts for the delivery of these books, there is no record of their disposition.

REPORT ON DISPOSITION OF CORPORATION LAWS OF 1909.

Number of copies printed.....	1,000
Number of copies on hand.....	683
Number of copies short.....	317

We are unable to determine what number of copies have been sold "uncertified to" at \$2.00 per copy, and "certified to" at \$10.00 per copy, for the following reasons:

The Secretary of State, Mr. James B. Pearce, refuses any information as to this publication other than to permit the count of the copies unsold, and to say that he intends paying for the publication out of the receipts of the sales of the same, before making an accounting to the state, and that while sufficient copies have been sold at this time to meet such payment, same has not been paid on account of what, in his opinion, is an over-charge of \$400.00 on the part of the publisher.

Colorado corporations desiring to do business in other states are required to file with the Secretaries of State of such other states, a certified copy of the corporation laws of this state. In order to supply such copies readily, it has been the custom of the Secretary of State's office to compile and include under one cover, with a blank certificate, all of our laws relating to corporations, and to charge therefor when certified to, a fee of fifteen cents for each folio of one hundred words. This charge is made under the provisions of section 2519, page 711, Rev. Stats., which require the Secretary of State to collect for all transcripts or copies of papers and records, fifteen cents per folio of one hundred words. Also one dollar for each official certificate.

It is estimated that sixty folios at fifteen cents per folio, or nine dollars, will cover all of the laws relating directly to corporations contained in the book. To this is added one dollar for the official certificate, making the ten dollars now charged for a copy "certified to." "Uncertified to" it is sold at two dollars per copy.

CRITICISMS.

The present method of accounting for the disposition of Session Laws, Revised Statutes and Brand Books and other

publications for sale by and in the custody of the Secretary of State, consists merely of a direct entry to the Cash Book.

It is impossible, under this method, to properly check this branch of the business, and we recommend that there be stamped on the back, and also on the inside of the left cover of each volume, a number running consecutively from "1" to the number of volumes printed, and that carbon or stub receipt books, numbered to correspond with the volume number of each of such publications, be kept by the Secretary of State as a record of the disposition of same.

We also recommend that this method of accounting for the disposition of these publications be installed at once so as to apply to those now remaining unsold.

The present method of accounting for the proceeds of Certified Copy Work, and the various certificates issued by the Secretary of State's office, consists in the use of Memorandum Cards. We recommend that carbon receipt books be used for all such business and that the carbon copy of each such receipt be retained as a record.

The notations on the records of the office showing money refunded are made in red ink, but do not show why such refunds are made. We recommend that receipts be taken for all moneys refunded and that such receipts show the reason for the refunds and be kept on file as matters of record.

We recommend that where receipts for Flat Tax Collections are cancelled for any reason, that such cancelled receipts show the reasons for such cancellation and be pinned or pasted to the corresponding Receipt Stubs.

1649 Franklin Street, Denver, Colorado.

December 13, 1910.

Hon. Roady Kenehan, Auditor of State, Denver, Colorado.

Dear Sir:—In regard to that portion of the Secretary of State's article in Sunday's paper, in which the writer was accused of making the statement that he would "get Pearce," would say that any statement made to Mr. Pearce to this effect was absolutely unwarranted and untrue. Of course, the books of the office speak for themselves, and it would have been impossible for anyone to have in any way done anything that would not have been perfectly proper and fair. We had no intention to "get" anybody; we were placed in his office, as we were in other offices, to find facts as they existed, and did so conscientiously and to the best of our ability.

Very respectfully,

N. H. COBB,
Deputy Public Examiner.

AFFIDAVIT OF N. H. COBB AND O. P. SMITH.

This is to certify that to the very best of our knowledge and belief, the reports submitted by us on the office of the Secretary of State, from December 1, 1902, to July 31, 1910, are true and correct reports of our findings.

N. H. COBB,
O. P. SMITH,
Deputy Public Examiners.

Subscribed and sworn to before me this 9th day of January,
A. D. 1911.

(Seal.)

BETTIE D. GREEN,
Notary Public.

My commission expires November 10, 1913.

REPORT ON THE STATE AGRICULTURAL COLLEGE, FT. COLLINS, COLORADO.

Examination from December 1, 1906, to November 30, 1908.

STATE FUNDS.

RECEIPTS.

Tax fund.....	\$152,566.35
Land income fund.....	19,630.78
College special fund.....	35,692.01
Land and water purchase fund.....	13,585.25
Mechanical arts.....	76,810.10
Land and water appropriation.....	7,500.00
Irrigation building.....	16,633.84
Farmers' institute.....	10,000.00

DISBURSEMENTS.

Salaries	\$141,510.13
President's office.....	1,532.48
Secretary's office.....	1,132.44
Agronomy	2,136.09
Animal husbandry	15,658.75
Farm division.....	16,438.74
Farmers' institute.....	13,562.67
General division.....	4,733.23
Bookkeeping and farm accounts.....	34.58
Botany and horticulture.....	4,205.95

Chemical	640.45	
Civil and irrigation engineering.....	1,881.11	
Constitutional history and irrigation laws.....	72.35	
Domestic science.....	1,684.87	
History and literature.....	73.41	
Library	3,502.17	
Mathematical	58.22	
Mechanical engineering.....	2,851.26	
Military	661.82	
Music	294.96	
Physical training.....	36.70	
Physics	2,253.65	
Rhetoric and composition.....	103.67	
Veterinary	1,478.82	
Zoology	635.41	
State board of agriculture.....	2,936.43	
Printing bulletins and reports.....	2,529.21	
College campus.....	3,676.70	
Girls' dormitory.....	1,097.00	
Insurance	1,704.75	
Student labor.....	7,448.65	
Foreman and janitor.....	8,389.10	
Fuel	8,085.43	
Advertising	6,037.20	
Permanent improvements.....	27,639.72	
Current expense.....	4,824.24	
General repairs.....	4,025.02	
Furniture and fixtures.....	1,647.26	
Transfers to various funds.....	22,512.84	
Text book department.....	639.99	
Farm mechanics.....	981.47	
Secretary's revolving fund.....	1,500.00	
Lights	939.06	
Irrigation building.....	12,439.50	
Water assessments.....	1,198.44	
Library fees.....	31.90	
	<hr/>	
	\$337,453.87	\$332,448.33
Unexpended balance, mechanical arts fund.....	\$ 20,404.49	
Unexpended balance, land income fund.....	43.21	
Unexpended balance, college special fund.....	101.32	
Overdraft, tax fund.....		25,554.56
	<hr/>	<hr/>
	\$358,002.89	\$358,002.89

GOVERNMENT AND GOVERNMENT CONTROLLED FUNDS.

RECEIPTS.

Hatch fund.....	\$ 30,000.00
Adams fund.....	19,961.48
Station special fund.....	25,314.67
Horse investigation appropriation.....	5,000.00
Fruit investigation appropriation.....	8,000.00
Animal investigation appropriation.....	6,000.00
Plant investigation appropriation.....	4,000.00
Grain house appropriation.....	2,000.00
Farm mechanism.....	2,000.00
Veterinary	500.00

DISBURSEMENTS.

Vouchers outstanding, Dec. 1, 1906.....	\$ 233.97	
Salaries	31,221.04	
Agricultural section.....	69.55	
Agronomy	2,612.15	
Animal investigation.....	10,120.57	
Arkansas valley field agent expenses.....	247.75	
Building repairs.....	90.00	
Bulletins and reports.....	5,294.63	
Chemical section.....	1,398.20	
Directors and general experiment.....	2,032.39	
Entomological section.....	1,688.79	
Farm mechanics.....	1,375.72	
Horticultural section.....	3,539.76	
Irrigation	1,680.71	
Library	794.79	
Veterinary department.....	512.27	
Western slope fruit investigation.....	1,912.00	
Transfers to various funds.....	11,749.14	
Fruit investigation.....	3,777.40	
Plant industry.....	1,872.38	
Horse investigation.....	3,477.51	
Delta county fruit investigation.....	805.03	
Grain house.....	2,000.00	
	\$ 88,505.75	\$102,776.15
Unused appropriation.....	14,270.40	
	\$102,776.15	\$102,776.15
Total receipts.....	\$102,776.15	
Total disbursements.....	88,505.75	
Unexpended balance.....	\$ 14,270.40	

Special attention is called to the following disbursements:

TRIP EXPENSES.

Jan. 31, 1907, J. W. Shaw, expenses St. Paul to Fort Collins and return.....	\$ 68.30
April 30, 1907, J. F. Daniels, expenses attending American Library Association Convention at Asheville, N. C.....	250.00
Jan. 31, 1908, H. M. Banier, expenses to Chicago, Madison, and Ames, Iowa (\$85.55; one-half of bill paid by college).....	42.77
Sept. 30, 1908, C. H. Rhodes, expenses from Topeka to Denver and return (institution work).....	145.75
July 31, 1908, Geo. H. Glover, expenses to Manhattan, Kansas, Kansas City and Chicago.....	55.35
Sept. 30, 1908, J. W. Lawrence, expense securing instructor, St. Louis and return.....	69.45
Sept. 30, 1908, Geo. H. Glover, expenses attending National Association meeting at Philadelphia.....	117.20
Oct. 31, 1908, Franklin E. Brooks, expenses to New York, Pittsburg, Washington and Chicago.....	115.67
Nov. 30, 1908, B. O. Aylesworth, expenses attending meeting agricultural colleges and experiment stations at Washington and return.....	141.26

SPECIAL ATTORNEY FEES.

Jan. 1, 1907, J. M. Waldron, preparing two bills for Legislature.....	\$300.00
May 31, 1907, P. J. Dugan, services in appeal in re State Agricultural College selection, Las Animas county.....	100.00
Sept. 30, 1907, Annis & Stow.....	250.00
Annual retainer ending June 30, 1907.....	\$100.00
Services drawing bills for Legislature.....	100.00
Services, case of Miller, Taylor and Cuthbertson, etc.....	50.00
(See bill of J. M. Waldron, Jan. 1, 1907.)	
Dec. 31, 1907, Annis & Stow, services in Case Board vs. State Auditor....	256.50
March 31, 1908, Annis & Stow, same as above.....	57.92
July 31, 1908, Annis & Stow.....	\$305.00
Annual retainer to June 30, 1908.....	\$100.00
Services Committee on Investigation.....	205.00

EXCESS SALARY, ETC., BY BOARD MEMBERS.

June 30, 1907, B. W. Dye.....	\$135.60
13 days on Horticultural building as superintendent.....	\$ 52.00
25 days on board.....	50.00
8 days Horticultural and Executive Com.....	32.00
Railroad fare.....	1.60
Aug. 31, 1907, B. W. Dye.....	\$139.60
27 days' work on veterinary barn.....	\$108.00
31 days' board and room.....	30.00
Railroad fare.....	1.60

(Board minutes show 3 days session only.)

June 30, 1908, B. W. Dye.....	\$ 39.60
6 days' board meeting.....	\$ 24.00
7 days hotel.....	14.00
Railroad fare.....	1.60
Jan. 31, 1907, F. C. McLaughlin, salary for January, secretary of Y. M. C. A.....	\$ 25.00
June 30, 1907, B. F. Rockafellow.....	28.45
3 days' attendance Executive Committee.....	\$ 12.00
3 days hotel.....	7.50
Railroad fare.....	8.95
(Minutes of Executive Committee show there was only one meeting, held on June 29th, and he was absent.)	
June 30, 1907, B. F. Rockafellow, 5 days' attendance at semi-annual meeting and 5 days' subsistence, and railroad fare.....	\$ 38.90
(Minutes of board show only two meetings, on June 5th and one on June 7th.)	

REPORT OF THE MUTE AND BLIND SCHOOL, COLORADO SPRINGS, COLO.

Examination from December 1, 1906, to November 30, 1908.

GENERAL FUND.

RECEIPTS.

Cash on hand December 1, 1906.....	\$ 155.34
Received from State Auditor, one-fifth mill.....	167,621.28
Received from W. K. Argo, superintendent.....	8,501.72
Received from Stratton estate.....	23,345.62
Received from building fund transfer.....	1,242.14
Received from library fund transfer.....	187.95
Received from interest on Stratton bonds.....	132.33

DISBURSEMENTS.

Clothing	\$ 2,314.60
Drugs and hospital supplies.....	539.90
Dry goods, bedding, etc.....	2,564.71
Food	19,225.72
Freight and express	2.45
Fuel	5,883.84
Furniture	2,218.70
Garden	248.56
Groceries	275.09
Household supplies	3,124.89

Improvements and repairs	17,924.73	
Insurance	2,023.14	
Interest	160.96	
Laundry supplies	699.69	
Library	113.94	
Lighting	2,003.28	
Live stock, vehicles, etc.....	1,348.66	
Medical attendance	1,497.33	
Miscellaneous (inc. attorney fees).....	1,619.26	
Postage, telephone, etc.	576.11	
Printing and advertising.....	32.60	
Provender	6,348.83	
Salaries and wages	84,486.73	
School supplies	2,921.80	
Shop expense	2,202.30	
Stationery and office supplies.....	314.52	
Traveling expense	1,917.37	
Water	1,000.30	
Transfer to Stratton fund.....	23,345.62	
Transfer to building fund.....	24,742.82	
Paid to W. K. Argo, superintendent, for prizes.....	132.33	
Deficit November 30, 1908.....		\$ 10,624.40
	<u>\$211,810.78</u>	<u>\$211,810.78</u>

BUILDING FUND.

December 1, 1906, to November 30, 1908.

RECEIPTS.

Cash on hand December 1, 1906.....	\$ 3,845.59
Received from State Auditor	11,200.00
Received from general fund on Warrant No. 8779 (transfer).....	809.31
Received from general fund by check, February 13, '08. No voucher drawn on general fund.....	24,742.82

DISBURSEMENTS.

Vouchers issued	\$ 45,967.06	
Deficit, November 30, 1908.....		\$ 5,369.34
	<u>\$ 45,967.06</u>	<u>\$ 45,967.06</u>

STRATTON FUND.

December 1, 1906, to November 30, 1908.

RECEIPTS.

Received from general fund.....	\$ 23,345.62
Received from Stratton estate.....	36.88
Interest from bonds	1,280.90
Interest on deposits	16.67

DISBURSEMENTS.

Paid for bonds and accrued interest on same.....	\$ 23,132.33	
Paid W. K. Argo—to be distributed as prizes to pupils..	936.67	
Cash in bank	610.17	
	<u>\$ 24,679.17</u>	<u>\$ 24,679.17</u>

LIBRARY FUND.

December 1, 1906, to November 30, 1908.

RECEIPTS.

Cash on hand December 1, 1906.....	\$ 365.39
Cash received from rent of houses.....	1,456.00

DISBURSEMENTS.

Vouchers issued	\$ 1,534.30	
Cash in bank November 30, 1908.....	287.09	
	<u>\$ 1,821.39</u>	<u>\$ 1,821.39</u>

SUPERINTENDENT'S MISCELLANEOUS CASH.

December 1, 1906, to November 30, 1908.

RECEIPTS.

Cash on hand December 1, 1906.....	\$ 685.01
Cash from board and tuition	2,138.77
Cash from miscellaneous sales.....	6,493.26
Receipts from rent for library fund.....	1,492.00

DISBURSEMENTS.

Paid A. J. Lawton, treasurer, general fund.....	\$ 8,501.72	
Paid to library fund.....	1,456.00	
Balance on hand	851.32	
	<u>\$ 10,809.04</u>	<u>\$ 10,809.04</u>

BOARD OF CONTROL—SALARY AND EXPENSE.

December 1, 1906, to November 30, 1908.

	Salary.	Mileage.	Total.
J. F. Humphrey	\$ 300.00	\$ 14.35	\$ 314.35
Mrs. M. S. McDonald	600.00	162.00	762.00
E. J. Eaton	300.00	7.85	307.85
L. R. Gottlieb	300.00	462.00	762.00
L. R. Hubbard	250.00	247.50	497.50
George E. West	50.00	226.80	276.80
A. J. Lawton	300.00	.....	300.00
	<u>\$ 2,100.00</u>	<u>\$ 1,120.50</u>	<u>\$ 3,220.50</u>
Total salary	\$ 2,100.00		\$ 2,100.00
Total mileage		1,120.50	1,120.50
Grand total			<u>\$ 3,220.50</u>

REPORT ON THE STATE NORMAL SCHOOL, GREELEY, COLORADO.

Examination from December 1, 1906, to November 30, 1908.

RECEIPTS.

Cash on hand.....	\$ 18,776.33
Building appropriation, 1907.....	30,000.00
Apportionment, general school fund.....	1,558.43
Rent, Z. X. Snyder's residence.....	999.96
Students' books, fees, fines and tuition.....	25,424.86
Refund from Robinson.....	136.95
Warrant No. 10434, Sept. 28, 1906.....	8.34
Warrant No. 10545, Nov. 12, 1906.....	10.00
Tax fund (1-5 mill).....	139,225.00
Judgment of court, Senate Bill No. 53, being a part of appropriation, 1903	20,792.30

DISBURSEMENTS.

Salaries	\$119,398.46
Chemical	201.12
Biology	546.48
Domestic economy.....	931.49
Sloyd	1,142.76
Library	10,135.84
Art	950.09
Furniture	11,220.25
Improving grounds.....	1,846.58
Building and building greenhouse.....	54,741.71
Fuel	3,435.78
Light	1,037.47
Postage	786.98
Freight and express.....	2,066.81
Advertising	1,002.70
Printing and stationery.....	1,438.92
Repairs	3,053.69
Labor	6,191.09
Institute	2,835.18
Trustees	1,769.50
General expense.....	14,269.38
Museum	2,456.88
Model school.....	469.53
	\$241,928.69
	\$236,932.17

Voucher No. 12020 for \$11.80 was cancelled and should be deducted from totals	\$ 11.80
Voucher No. 11810 was entered in voucher record for \$50.00 in excess of correct amount and should also be deducted from totals.....	50.00
Total vouchers issued.....	\$241,866.89
Total revenue.....	236,932.17
Deficit at end of period.....	\$ 4,934.72

STATEMENT OF BOARD OF TRUSTEE'S EXPENSE.

	Salary.	Meals.	R. R.	Fare.	Misc'l.	Sleeper.	Totals.
T. A. Rhodes.....	\$120.00	\$ 21.50	\$ 22.50	..	.....	.....	\$164.00
L. W. Markham.....	65.00	85.85	30.50	.....	\$ 2.25	.....	184.60
C. H. Wheeler.....	190.00	18.05	12.00	\$.30	.....	.....	220.35
L. H. Turner.....	105.00	113.75	47.10	.....	10.00	.....	275.85
M. R. Welch.....	120.00	213.25	44.00	.....	39.00	.....	416.25
R. Broad, Jr.....	265.00	26.70	50.25	3.15	.....	.....	345.10
J. R. Killian.....	45.00	.....	1.85	1.00	.....	.....	47.85
	<u>\$910.00</u>	<u>\$479.10</u>	<u>\$208.20</u>	<u>\$ 4.45</u>	<u>\$ 51.25</u>	<u>\$1,654.00</u>	
Hack hire.....							\$ 20.25
Lunch							10.00
Theatre tickets.....							7.50
							<u>\$1,691.75</u>

The last items were paid for services rendered to the board, and not to any individual member.

You will notice a difference between the total expense of the Board of Trustees, as shown above, and the amount shown in the distribution, which is on account of stenographer's salary, express on vouchers and other miscellaneous expense, which were distributed to the Board of Trustees' account when they should have been charged to general expense.

SECRETARY TO PRESIDENT SNYDER.

Cash on hand, Dec. 1, 1906.....		\$ 627.99
Receipts—Fees, fines and tuitions, Dec. 1, 1906, to Nov. 30, 1909.....		45,834.32
Disbursements from cash.....	\$ 1,970.08	
Turned over to school treasurer.....	43,886.90	
Cash on hand, Dec. 1, 1909.....	605.33	
	<u>\$ 46,462.31</u>	<u>\$ 46,462.31</u>

The fees, fines and tuition account is handled by the Secretary to the President, and not by the Secretary and Treasurer of the Board. As you will note, there was received in this fund, in the period covered by this report, \$45,834.32, a portion of which amount is disbursed by the Secretary to the President.

There are instances where the Secretary has advanced moneys from this fund to members of the faculty, by order of the President.

Voucher No. 11966, March 2, 1908, library account expenses Z. X. Snyder, attending American Association for Advancement of Science, visiting schools and doing business in Chicago.....\$	191.25
Voucher No. 12610, Oct. 7, 1908, library account, expenses Z. X. Snyder, to look up teachers and attend N. E. A. convention at Cleveland, Ohio.....	142.30

INTEREST.

We find the following vouchers were issued in payment of interest on over-drafts in Greeley banks:

Sept. 14, 1907, voucher No. 11459	\$ 86.71
Oct. 18, 1907, voucher No. 11463	67.22
Oct. 18, 1907, voucher No. 11462	2.09
Apr. 9, 1907, voucher No. 10976	12.90
May 7, 1907, voucher No. 11072	16.00

On January 20, 1908, Voucher No. 11765 was paid to J. R. Killian for services in connection with collection of S. B. No. 53, appropriation of 1903, amounting to \$20,890.00.

This voucher was for \$766.35, and he had previously received \$300.00 for his services in the matter on January 9, 1907, by Voucher No. 10743.

Board members present bills for services outside regular meetings, and do not attach receipts for the expense.

The Board allows its own and other bills without receipts being attached.

REPORT ON COLORADO STATE SCHOOL OF MINES, GOLDEN, COLORADO.

Examination from December 1, 1902, to November 30, 1904.

RECEIPTS.

Students' fees.....	\$ 39,732.71
Insurance	4,741.36
World's Fair exhibit refund.....	3,273.26
Rents	826.50
Platinum sold.....	689.62
Miscellaneous	448.96
Heating and lighting sold.....	181.53
Chemical supplies sold.....	90.17
Library books sold.....	72.03

Geological and mineralogy.....	71.70
Assay supplies sold.....	67.24
R. R. rebates.....	54.00
Printing and stationery sold.....	59.85
Wood shop.....	59.78
Rent of instruments.....	49.00
Refunds—Miscellaneous	18.15
Iron shop.....	5.35
Interest on students' notes	6.89
Tax fund.....	139,554.86
Refund from register—cash advanced.....	500.00
Cash on hand Dec. 1, 1902.....	4,579.00
Cash on hand, special fund—building.....	22,300.00
Total receipts.....	\$217,381.96

DISBURSEMENTS.

Deficit, Dec. 1, 1902.....	\$ 29,841.38	
Expense ledger (salaries and general expense).....	109,737.53	
Equipment ledger.....	13,644.62	
Buildings and grounds.....	70,222.85	
H. B. Patton, treasurer athletic fund.....	4,579.00	
Chemical supplies.....	3,754.72	
Student refunds.....	3,131.19	
Metallurgy and assay supplies.....	2,180.19	
T. C. Doolittle, registrar.....	2,189.20	
Wood shop.....	2,366.00	
Iron shop.....	1,332.04	
School of Mines, World's Fair fund.....	3,139.05	
Refund to A. R. Curtis, account money advanced former Registrar.....	550.00	
Electric and physics supplies	86.83	
Total vouchers drawn.....	\$246,104.60	\$217,381.96
Outstanding warrants.....		28,722.64
	\$246,104.60	\$246,104.60

Examination from December 1, 1904, to November 30, 1906.

RECEIPTS.

Students' fees	\$ 51,150.19
Athletic association.....	1,603.86
Rents	993.50
Miscellaneous	775.95
Buildings and grounds.....	700.73
Heat, light and power sold.....	567.47

Platinum sold.....	453.87
E. G. Stoiber—Gifts.....	500.00
Printing and stationery sold.....	184.72
Chemicals sold.....	122.18
Frank Bulkley—Prize fund	100.00
Assay supplies sold.....	98.30
Wood shqp.....	53.90
Tax fund.....	132,093.84
Guggenheim building fund.....	80,000.00
Heating plant—Appropriation.....	30,000.00
Total receipts.....	<u>\$299,398.51</u>

DISBURSEMENTS.

Deficit, Dec. 1, 1904.....	\$ 23,722.64	
Expense ledger.....	128,199.14	
Equipment ledger.....	26,335.30	
Wood shop.....	3,709.16	
Machine and iron shop.....	3,081.15	
Chemical supplies.....	2,150.71	
Metallurgy and assay supplies.....	1,433.61	
Electric and physics supplies.....	360.30	
School of Mines World's Fair fund.....	495.95	
Buildings and grounds.....	125,117.56	
Platinum	130.91	
Students' refund	5,804.34	
Athletic association.....	6,740.13	
Ore dressing deposit.....	47.85	
Ore dressing fee.....	150.00	
Check book—First National bank.....	2.00	
Total vouchers drawn.....	<u>\$332,481.25</u>	<u>\$299,398.51</u>
Outstanding warrants.....		<u>33,082.74</u>
	<u>\$332,481.25</u>	<u>\$332,481.25</u>

Examination from December 1, 1906, to November 30, 1908.

RECEIPTS.

Students' fees	\$ 73,406.09
Athletic association.....	9,844.65
Gymnasium equipment—Gifts.....	1,573.00
Vincent Walsh Research fund.....	1,000.00
Vincent Walsh Loan fund.....	1,000.00
Rents	706.50
Platinum sold.....	563.03
Miscellaneous	374.95

Chemical supplies sold.....	252.83
Assay supplies sold.....	174.66
E. G. Stoiber—Prize fund.....	400.00
Insurance rebates.....	121.97
Frank Bulkley—Prize fund.....	100.00
Junior class refund.....	100.00
Light, heat and power sold.....	225.67
Printing and stationery sold.....	88.32
Buildings and grounds.....	48.64
Wood shop.....	29.30
Pullman Car Co., refund.....	75.00
Tax fund.....	143,674.36
Gymnasium building fund—Appropriation.....	35,000.00
Judgment of court, Act. April 13, 1903.....	12,475.37
Appropriation, Act. April 23, 1907.....	37,021.81
Total receipts.....	<u>\$318,261.15</u>

DISBURSEMENTS.

Deficit, Dec. 1, 1906.....	\$ 33,082.74	
Expense ledger.....	143,969.65	
Buildings and grounds.....	84,466.30	
Equipment ledger.....	28,053.45	
Chemical supplies.....	2,623.37	
Athletic association.....	14,505.08	
Machine shop supplies.....	13,365.23	
Wood shop supplies.....	5,910.53	
Students' refunds	6,535.32	
Metallurgy and assay supplies.....	2,362.40	
Accounts payable—Lots purchased.....	2,000.00	
Geology and mineralogy supplies.....	531.74	
Vincent Walsh—Research fund.....	321.45	
E. G. Stoiber—Prize fund.....	254.48	
Ore dressing fee.....	150.00	
Ore dressing deposit.....	71.83	
Platinum supplies.....	19.58	
Metallurgy supplies.....	10.88	
Frank Bulkley—Prize fund.....	200.00	
	<u>\$338,434.03</u>	
Error voucher No. 15,835.....	1.00	
Total vouchers drawn.....	<u>\$338,433.03</u>	<u>\$318,261.15</u>
Outstanding warrants.....		20,171.88
	<u>\$338,433.03</u>	<u>\$338,433.03</u>

BOARD OF TRUSTEES—EXPENSE AND SALARY.

From December 1, 1902, to November 30, 1904.

	Expense.	Salary.	Total.
W. S. Montgomery		\$ 125.00	\$ 125.00
Frank Bulkley		125.00	125.00
E. L. Berthoud.....		125.00	125.00
J. P. Kelly.....		455.00	455.00
J. T. Smith.....	\$ 1.50	795.00	796.50
J. J. Cone.....	318.90	450.00	768.90
J. S. Jaffa.....	3.00	475.00	478.00
Otto F. Thum.....	2.90	600.00	602.90
Miscellaneous	69.00	.....	69.00
	<u>\$395.30</u>	<u>\$3,150.00</u>	<u>\$3,545.30</u>
Total salaries			\$3,150.00
Total expense			395.30
Grand total			<u>\$3,545.30</u>

BOARD OF TRUSTEES—EXPENSE AND SALARY.

From December 1, 1904, to November 30, 1906.

	Expense.	Salary.	Total.
J. P. Kelly.....		\$ 600.00	\$ 600.00
J. T. Smith.....	\$ 14.30	795.00	809.30
J. S. Jaffa.....	7.80	600.00	607.80
Frank Bulkley	6.00	475.00	481.00
W. B. Lewis.....		300.00	300.00
J. J. Cone.....	21.70	225.00	246.70
Otto F. Thum	3.80	125.00	128.80
	<u>\$ 53.60</u>	<u>\$3,120.00</u>	<u>\$3,173.60</u>
Total salaries			\$3,120.00
Total expense			53.60
Grand total			<u>\$3,173.60</u>

BOARD OF TRUSTEES—EXPENSE AND SALARY.

From December 1, 1906, to November 30, 1908.

	Expense.	Salary.	Total.
J. T. Smith.....	\$ 12.00	\$ 715.00	\$ 727.00
J. S. Jaffa.....	13.50	600.00	613.50
Frank Bulkley	5.00	175.00	180.00
W. B. Lewis.....	23.60	600.00	623.60
J. P. Kelly	4.00	600.00	604.00
Miscellaneous	12.80	.....	12.80
	<u>\$ 70.90</u>	<u>\$2,690.00</u>	<u>\$2,760.90</u>
Total salaries			\$2,690.00
Total expense			70.90
Grand total			<u>\$2,760.90</u>

LEGAL EXPENSE.

June, 1904.	Harvey Riddell	\$ 150.00
July, 1903.	Harvey Riddell	110.00
May, 1903.	Harvey Riddell	50.00
Jan., 1906.	W. A. Dier.....	20.00
May, 1906.	J. S. Jaffa.....	6.35
Oct., 1905.	Harvey Riddell	58.10
Nov., 1905.	A. D. Jameson.....	5.00
Mch., 1905.	Harvey Riddell	10.00
Apr., 1905.	W. A. Dier.....	20.00
Apr., 1905.	Paid attorneys for discharged professors, salaries.....	2,141.00
Apr., 1907.	Harvey Riddell	200.00
June, 1907.	J. S. Jaffa.....	100.00
Jan., 1908.	J. S. Jaffa.....	211.88
Apr., 1908.	J. S. Jaffa.....	300.00
May, 1908.	J. S. Jaffa.....	200.00
Apr., 1908.	Harvey Riddell	150.00
Grand total		\$3,732.33

STATEMENT SHOWING EXPENSE OF ENTERTAINMENTS, DONATIONS AND GIFTS.

June, 1904.	Donation to junior class for expense of dance.....	\$ 100.00
June, 1904.	Donation to Fire Department.....	100.00
Dec., 1902.	Entertainment, laying cornerstone Stratton Hall.....	175.00
June, 1903.	Reception to school.....	52.00
June, 1903.	Entertaining members of Legislature.....	25.00
Dec., 1905.	Entertaining football team.....	67.50
Jan., 1906.	Entertaining football team.....	11.50
Feb., 1906.	Entertaining football team.....	70.00
June, 1906.	O. P. Baur & Co., for reception.....	22.25
June, 1906.	Donation to junior dance.....	100.00
Nov., 1905.	Entertaining at dedication of Guggenheim Hall.....	250.00
Dec., 1904.	Theatre tickets for football team.....	64.00
Jan., 1905.	Entertaining Governor and party.....	18.00
Jan., 1905.	Election returns	10.00
May, 1905.	Donation for junior class dance.....	100.00
Dec., 1906.	Theatre tickets for football team.....	25.00
Jan., 1907.	Banquet for football team.....	85.00
Feb., 1907.	O. P. Baur, for banquet.....	77.00
May, 1907.	O. P. Baur, for reception.....	34.40
May, 1907.	Donation to junior class dance.....	100.00
June, 1907.	Donation for firemen's tournaments.....	100.00
Jan., 1908.	Banquet to football team.....	65.00

Apr., 1908.	Theatre tickets for basketball team.....	15.00
June, 1908.	Theatre tickets for basketball team.....	21.00
July, 1908.	Donation to junior class dance.....	112.50
Dec., 1908.	Orpheum Theatre for 30 box seats.....	30.00
Mch., 1908.	Y. M. C. A. donation.....	100.00
May, 1908.	Special street car for commencement exercises.....	25.00
Feb., 1908.	Y. M. C. A. donation.....	100.00
Dec., 1908.	Donation to V. C. Alderson "In appreciation of services rendered the school while in Europe".....	1,000.00
Grand total	.....	\$3,055.15

Voucher No.	TRIPS.		
11275	Mch., 1904.	Trip to St. Louis and return, V. C. Alderson.....	\$ 32.50
11373	Apr., 1904.	V. C. Alderson, expense trip to St. Louis.....	30.60
10511	May, 1903.	J. P. Kelly, member of Board, expense trip East seeking new President.....	333.93
10512	May, 1903.	J. S. Jaffa, expense trip East seeking new President..	448.47
10621	July, 1903.	V. C. Alderson, expense Chicago to Golden and return to Chicago	60.55
12374	Jan., 1905.	F. W. Traphogen, expense on trip to Harvard, Mass..	25.60
12897	July, 1905.	J. S. Jaffa, expense of Alderson and Jaffa trip to New York	300.00
12964	Aug., 1905.	J. S. Jaffa, money advanced for expenses on trip to New York	50.00
13127	Oct., 1905.	J. S. Jaffa, expense trip to New York.....	75.00
13194	Nov., 1905.	V. C. Alderson, expense on trip to Champaign, Ill....	34.53
13303	Dec., 1905.	V. C. Alderson, expense on trip to El Paso.....	43.10
13491	Feb., 1906.	V. C. Alderson, expense on trip to Chicago.....	23.00
13905	June, 1906.	H. B. Patton, expense to Butte, Mont.....	37.00
14162	Oct., 1906.	V. C. Alderson, money advanced expenses of F. W. Gunsaulus, Chicago to Golden and return.....	100.00
14909	May, 1907.	V. C. Alderson, expense trip to Lawrence, Kansas....	45.30
15121	June, 1907.	V. C. Alderson, expense of Utah trip.....	175.00
15714	Jan., 1908.	V. C. Alderson, expenses to Joplin, Mo., and return to American Mining Congress.....	76.05

REPORT ON THE SOLDIERS' AND SAILORS' HOME, MONTE VISTA, COLORADO.

Examination from December 1, 1906, to November 30, 1908.

RECEIPTS.

Appropriation in House Bill No. 226.....	\$ 64,000.00
United States Government fund receipts.....	33,483.34
United States Government balance December 1, 1906.....	8,362.90

FIRST REPORT OF PUBLIC EXAMINER

DISBURSEMENTS.

Current expenses (salaries and wages).....	\$ 14,826.26	
Subsistence	25,068.85	
Clothing, shoes, etc.....	7,309.77	
Household (beds, bedding, linen, etc.).....	11,915.77	
Hospital expenses	10,482.78	
Repairs	2,495.30	
Farm expenses	8,551.41	
Construction (improvements)	17,543.23	
	<hr/>	
Total expenditures for period.....	\$ 98,193.37	
Balance December 1, 1908.....	7,652.87	
	<hr/>	
	\$105,846.24	\$105,846.24

SPECIAL APPROPRIATIONS.

From December 1, 1906, to November 30, 1908.

HOSPITAL.

By appropriation, House Bill No. 226.....		\$ 5,000.00
Vouchers issued	\$ 5,000.00	
	<hr/>	
	\$ 5,000.00	\$ 5,000.00

COTTAGE.

By appropriation, House Bill No. 226.....		\$ 3,000.00
Vouchers issued	\$ 3,000.00	
	<hr/>	
	\$ 3,000.00	\$ 3,000.00

LAUNDRY AND BATH.

By appropriation, House Bill No. 226.....		\$ 5,000.00
Vouchers issued	\$ 5,000.00	
	<hr/>	
	\$ 5,000.00	\$ 5,000.00

LAKE DYKE.

By appropriation, House Bill No. 226.....		\$ 3,000.00
Vouchers issued	\$ 3,000.00	
	<hr/>	
	\$ 3,000.00	\$ 3,000.00

CONTINGENT FUND.

From December 1, 1906, to November 30, 1908.

RECEIPTS.

Balance on hand December 1, 1906.....	\$ 600.61
Miscellaneous receipts	3,699.24

DISBURSEMENTS.

By cash paid out.....	\$ 2,986.21
Balance on hand November 30, 1908.....	1,313.64
	<hr/>
	\$ 4,299.85
	\$ 4,299.85

COMMISSIONERS' SALARY AND EXPENSE.

From December 1, 1906, to November 30, 1908.

	Salary.	Expense.	Total.
H. O. Dodge		\$203.80	\$203.80
H. S. Vaughn		269.83	269.83
John W. Wingate		73.50	73.50
L. C. Dana		14.35	14.35
G. W. Curgman		68.50	68.50
R. H. Millette		62.05	62.05
H. C. Watson		51.00	51.00
L. H. Cheney	\$56.00	44.45	100.45
	\$56.00	\$787.48	\$843.48
Total salary			\$ 56.00
Total expense			787.48
Grand total			\$843.48

L. H. Cheney received \$56.00 as superintendent of construction of new building.

REPORT ON THE STATE HOME FOR DEPENDENT AND NEGLECTED CHILDREN.

Examination from December 1, 1906, to November 30, 1908.

RECEIPTS.

Cash on hand December 1, 1906.....	\$	215.96
Cash from parents and guardians for maintenance of inmates	\$	741.50
Sale of provisions, etc.....		23.60
Miscellaneous		68.81
Clothing account		96.15
Sale of stamps		17.65
Telephone tolls		1.02
Furniture account		20.70
School supplies		14.81
Improvements and repairs		1.25
Farm and garden		1.75
Stock account		336.50
Drugs .....		.65
Refund by State Agent.....		1.00
Inmates' cash fund.....		2,418.30
		\$ 3,743.69
		\$ 3,959.65

DISBURSEMENTS.

Water rentals and assessment.....	\$ 187.50	
Stock account	372.00	
Books	6.75	
Inmates' cash fund	2,401.26	
		\$ 2,967.51
Cash on hand December 1, 1908.....		992.14
		<u>\$ 3,959.65</u>

APPROPRIATION ACCOUNTS.

Maintenance fund	\$ 70,000.00	
Salaries	\$ 19,979.49	
Provisions	15,108.20	
Clothing	5,851.70	
Household furnishings	2,944.63	
Light	1,048.51	
Fuel	3,495.74	
State Agency	1,333.25	
Drugs, etc.	915.82	
General expense	1,624.30	
Postage	156.83	
School supplies	154.08	
Stationery and printing	206.21	
Telephone	340.11	
Laundry	599.56	
Water	1,809.46	
Drayage	25.40	
Undertakers	228.65	
Building improvements and repairs.....	436.30	
Campus improvements	206.13	
Farm and garden	384.04	
Implements and tools	449.56	
Stock	34.68	
Stock food	3,938.56	
Insurance	810.00	
Unexpended balance	6,918.79	
	<u>\$ 70,000.00</u>	<u>\$ 70,000.00</u>
Building fund appropriation.....		\$ 9,000.00
Warrants issued	\$ 8,122.59	
Unexpended balance	877.41	
	<u>\$ 9,000.00</u>	<u>\$ 9,000.00</u>

REPORT ON THE OFFICE OF STATE AUDITOR.

Examination from December 1, 1906, to November 30, 1908.

RECEIPTS—CASH.

We find that during this period the Auditor collected in fees the sum of \$42.35, which amount was duly credited to the revenues of 1907 and 1908.

The appropriations for the department, in House Bill No. 503, were as follows:

RECEIPTS—APPROPRIATIONS.

Auditor of State, salary.....	\$ 6,000.00
Deputy Auditor's salary.....	5,000.00
Bookkeeper's salary.....	3,600.00
Assistant bookkeeper's salary.....	2,400.00
Warrant clerk's salary.....	2,400.00
Stenographer's salary.....	2,400.00

DISBURSEMENTS.

Auditor's salary.....	\$ 6,000.00
Deputy Auditor's salary.....	4,999.96
Bookkeeper's salary.....	3,600.00
Assistant bookkeeper's salary.....	2,406.00
Warrant clerk's salary.....	2,400.00
Stenographer's salary.....	2,400.00
Unused appropriation.....	.04
	\$ 21,800.00
	\$ 21,800.00

REMARKS.

We find that it was the custom to advance the salaries of the employes in this office, from a week to a month previous to the time when the same were due. This is especially noted in the salaries of the stenographer and warrant clerk, who appear to have been paid a full month's salary in advance, when on vacations. During their absence, another clerk was employed to do their work, and was paid at the same rate out of the balances in the inheritance tax and deputy building and loan inspector's appropriations.

On December 4, 1907, Mr. H. C. Charles, who was then head bookkeeper in the Auditor's office, cashed a voucher for \$50.00, for services as "assistant bookkeeper" for November, in addition to his regular salary of \$150.00 a month.

This seems to be in keeping with the methods practiced in the departments, reference to which is made in our reports on the inheritance tax and building and loan inspector's departments; although it is a well-known fact in common law that such expenditures are illegal.

**REPORT ON DEPUTY INSPECTOR OF BUILDING AND LOAN
ASSOCIATIONS AND INHERITANCE TAX CLERK.**

HON. ROADY KENEHAN,
State Auditor,
Denver, Colorado.

Dear Sir—I have this day completed an examination of the Inspector of Building and Loan Associations and the Inheritance Tax Clerk. As both of these officers are under the direction of the Auditor of State, and as their expenditures seem to have been mixed with the general expenditures of that office, I report them together.

The office of Inspector of Building and Loan Associations was created by an act which took effect on January 1, 1908. There was appropriated by the Legislature the sum of \$2,000 for salary and \$500 for expenses. Mr. A. N. Patton assumed the duties of Deputy Inspector on January 9, 1908.

Out of the \$500 appropriated for expenses for this department there was spent \$459.80, most of which appears to have been given to employes of the Auditor's office as "extra" compensation. From my investigation there appears to have been no real excuse for the expenditure of this amount, as all of the actual work done should have been done by the employes of the office without extra charge. Most of the vouchers for these expenses were not approved in the regular way, and apparently there was question as to the legality of the payments.

The Sixteenth General Assembly appropriated \$1,200 per annum for the Inheritance Tax Clerk as salary. *No other appropriations were made for this officer.* Mr. W. M. Morse assumed the duties of this office on April 23, 1907.

I find that in addition to the salary paid this Clerk, according to law, there was paid from this fund \$470.50 for sundry expenses and compensation to employes of the Auditor's office, for which I can find no legal authority.

I desire to call your attention to the manner in which these funds have been juggled with in the Auditor's office. The Legislature fixes by appropriation the salary to be paid to all employes in the Auditor's office, but by issuing vouchers against the unexpended balance in these two funds of the Building and Loan In-

spector and the Inheritance Tax Clerk, I find that the following employes of the Auditor's office were paid as follows:

April to November 30, 1908, paid to Mary Pollock.....	\$ 84.80
November 30, 1908, paid to W. S. Daniels.....	50.00
November 30, 1908, paid to W. E. Stimson.....	25.00
September 30, 1908, paid to Edith Havener.....	100.00
October 31, 1908, paid to Edith Havener.....	100.00
November 30, 1908, paid to Edith Havener.....	100.00
	\$459.80

The voucher of \$50.00 in favor of Mr. Daniels was for work on the Auditor's biennial report, and the voucher was not approved by the Auditor or the Deputy Building and Loan Inspector. Mr. Daniels was at that time the Deputy Auditor of State, and it would seem that such service would come under his usual duties.

The voucher for \$25.00 to Mr. Stimson was not approved, and he was at that time the assistant bookkeeper in the Auditor's office.

None of the vouchers in favor of Miss Havener were approved by the Auditor or Deputy Building and Loan Inspector.

Mr. W. M. Morse assumed the duties of Inheritance Tax Clerk on April 23, 1907, and in addition to his salary, as provided by statute, there were withdrawn from this fund the following amounts:

To W. M. Morse, for expenses.....	\$ 86.35
To Edith Havener.....	100.00
To Mary Pollok.....	184.15
To Beatrix L. Hall.....	100.00
	\$470.50

The item of \$86.35 was paid to Mr. Morse for railroad trips and street car tickets, for which no provision was made.

The item of \$100, paid to Miss Havener, was for services for the month of August, 1908, as *stenographer in the Auditor's office*. The voucher was not approved by the Auditor, and Miss Pollok had cashed a voucher for the same amount, and for the same services on July 31, 1908.

The item of \$100, paid to Miss Hall, was for services in the Auditor's office during the month of August, 1907.

During the two years of this administration, Miss Pollok acted as clerk and stenographer in the Auditor's office, and aside from the salary of \$100 a month, as provided by statute, for such services, she was paid the following amounts:

	Inheritance Tax Fund.	Building and Loan Fund.
June, 1907	\$ 6.30	.....
Oct., 1907	2.40	.....
Dec., 1907	55.00	.....
Feb., 1908	6.10	.....
Apr., 1908 .....	.....	\$ 13.00
May, 1908	2.25	5.00
June, 1908 .....	.....	11.75
July, 1908	100.00	.....
Oct., 1908	3.80	5.05
Nov., 1908	13.30	50.00
Total	<u>\$184.15</u>	<u>\$ 84.80</u>

On July 31, 1907, Miss Pollok cashed two vouchers, for \$100 and \$50.00, respectively, one for services in July and the other for services in August.

On July 31, 1908, she cashed two vouchers for \$100 each, one covering services for July and the other for August. As previously shown in this report, Miss Havener was paid \$100 for the same services, as shown by the voucher in her favor, but the same was drawn against the unexpended balance appropriated for salary of the Inheritance Tax Clerk.

The receipts in the office of the Building and Loan Inspector for this period, for the filing of semi-annual reports, miscellaneous papers, and for certificates issued by the Inspector,

Amounted to	\$1,125.00	
Turned over to the State Treasurer by Mr. Statler.....		\$1,125.00
	<u>\$1,125.00</u>	<u>\$1,125.00</u>

As shown by the records of this department, we find the expenditures of \$459.80 in the Building and Loan Inspector's fund, and \$470.50 from the Inheritance Tax Clerk's salary fund, were expenditures without authority of law, and should be recovered to the State of Colorado.

REPORT ON OFFICE OF SUPERINTENDENT OF PUBLIC INSTRUCTION.

Examination from December 1, 1904, to November 30, 1906.

The Fifteenth General Assembly, in House Bill No. 409, appropriated for this department the following amounts, for the years 1905 and 1906:

RECEIPTS—APPROPRIATIONS.

Superintendent's salary.....	\$ 6,000.00
Assistant Superintendent's salary.....	3,000.00
Traveling expenses.....	500.00
Clerks for library and Superintendent's department.....	1,500.00
Maintenance of State library.....	1,000.00
Clerk and stenographer.....	2,400.00
Assistant State Librarian, salary.....	2,000.00

\$16,400.00

DISBURSEMENTS.

Paid for salaries, Superintendent and assistant.....	\$13,400.00
Paid for traveling expenses.....	604.45
Paid for clerk of library.....	1,196.00
Paid for maintenance of library.....	1,008.59
Unused appropriation.....	190.96

\$16,400.00

"

The Sixteenth General Assembly, in House Bill No. 503, appropriated for this department the following amounts, for the years 1907 and 1908:

Examination from December 1, 1906, to November 30, 1908.

Superintendent's salary.....	\$ 6,000.00
Deputy Superintendent's salary.....	3,000.00
Traveling expenses.....	1,000.00
Clerk and stenographer, salary.....	2,400.00
Maintenance of State library.....	1,000.00
Assistant State librarian.....	2,000.00
Clerical assistants.....	2,400.00
Clerk in library, Superintendent's office.....	1,800.00

\$19,600.00

DISBURSEMENTS.

Paid for salaries, Superintendent and deputy.....	\$ 9,000.00
Paid for salary, clerk and stenographer.....	2,400.00
Paid for traveling expenses.....	1,000.00
Paid for maintenance of library.....	1,000.00
Paid for salary, Assistant State Librarian.....	2,000.00
Paid for clerical assistants.....	2,400.00
Paid for clerk in library.....	1,800.00

\$19,600.00

From 1905 to the date of this report the department received in fees for examinations the sum of \$3,153.45.

The department paid for supplies, printing, etc., for the various school districts, from 1905 to 1908, inclusive, \$21,102.88, and there was apportioned to the several counties in supplies, \$20,629.94

REPORT ON OFFICE OF BANK COMMISSIONER.

Examination from July 1, 1907, to November 30, 1908.

The appropriations made by the Sixteenth General Assembly for the salaries and expenses of the Commissioner and assistants from July 1, 1907, to November 30, 1908, in House Bill No. 161, was for :

	*	\$ 15,000.00
Vouchers drawn from July 1, 1907, to November 30, 1908, for salaries.....	\$ 11,042.97	
For expenses	3,088.06	
Unused appropriation	868.97	
	<u>\$ 15,000.00</u>	<u>\$ 15,000.00</u>

1908.	RECEIPTS—CASH.	
Jan.	Fees collected.....	\$ 417.75
Feb.	Fees collected.....	790.35
Mar.	Fees collected.....	745.00
Apr.	Fees collected.....	755.50
May	Fees collected.....	666.25
June	Fees collected.....	506.10 *
July	Fees collected.....	486.00
Aug.	Fees collected.....	630.25
Sept.	Fees collected.....	475.25
Oct.	Fees collected.....	530.00
Nov.	Fees collected	500.50

1908.	AMOUNTS PAID TO STATE TREASURER.	
Feb. 3.	Receipt No. 504.....	\$ 417.75
Mar. 2.	Receipt No. 516.....	790.35
Apr. 1.	Receipt No. 535.....	745.00
May 2.	Receipt No. 552.....	755.50
June 2.	Receipt No. 566.....	666.25
July 1.	Receipt No. 582.....	506.10
Aug. 3.	Receipt No. 591.....	486.00
Sept. 1.	Receipt No. 603.....	630.25
Oct. 5.	Receipt No. 624.....	475.25
Nov. 5.	Receipt No. 638.....	530.00
Nov. 30.	Receipt No. 657.....	500.50
		<u>\$ 6,502.95</u>
		<u>\$ 6,502.95</u>

Mr. H. M. Beatty was appointed Bank Commissioner by Governor Buchtel on July 12, 1907, and served up to March 1, 1909.

On July 17, 1907, Mr. Beatty drew Voucher No. 3603, for \$500.00, "To cover expenses, receipts to be attached later." There are no receipts attached to this voucher, neither is there any record in his office that the amount was used for the purpose specified, no examinations having been made by the Commissioner until January of 1908.

In Mr. Beatty's expense account we find that Voucher No. 6488, July 29, 1908, for \$15.00, had no receipts attached.

REPORT ON THE OFFICE OF STATE BOILER INSPECTOR.

Examination from December 1, 1902, to November 30, 1904.

The cash receipts for inspections during this period, which were turned over to the State Treasurer, were as follows:

RECEIPTS—CASH.

1903	\$ 4,815.00	
1904	5,590.00	
		\$ 10,405.00

The expenses of the department for this period were as follows:

DISBURSEMENTS.

Salary of inspector.....	\$ 5,000.00	
Salary of assistant inspectors.....	2,739.35	
Traveling expenses of inspector.....	1,000.00	
Traveling expenses of assistant.....	1,048.80	
Total expenditures.....	\$ 9,788.15	
Net earnings of department, turned into the general revenues	616.85	
Totals	\$ 10,405.00	\$ 10,405.00

These expenditures are in accord with the legislative appropriation, with the exception of the amount paid for the Assistant Inspector's traveling expenses, this being \$48.80 in excess of the amount appropriated.

Examination from December 1, 1904, to November 30, 1906.

The cash receipts for this period, which were duly turned into the State Treasury, were as follows:

1905	\$ 5,495.00	
1906	5,560.00	
		\$ 11,055.00

DISBURSEMENTS.

Expenses of the department for this period were as follows:

Salary of inspector.....	\$ 5,000.00	
Salary of assistant inspector.....	3,000.00	
Traveling expenses of inspector and assistant.....	1,999.95	
Total expenditures.....	\$ 9,999.95	
Net earnings of the department, turned into the general revenues.....	1,055.05	
Totals	\$ 11,055.00	\$ 11,055.00

In checking over the cash receipts for 1904, 1905 and 1906, we found a number of pages had been cut out of the cash books, and it is, therefore, impossible to make an absolutely correct check on the receipts, and our figures are based on the records that are in the department.

Examination from December 1, 1906, to November 30, 1908.

The receipts for this period were as follows:

1907	\$ 5,770.00	
1908	6,040.00	
		\$ 11,810.00

Expenses of the department for this period were as follows:

DISBURSEMENTS.

Salary of inspector.....	\$ 5,000.00	
Salary of assistant inspector.....	3,000.00	
Traveling expenses of inspector and assistants.....	2,068.55	
	\$ 10,068.55	
Net earnings turned into the general revenues.....	1,741.45	
	\$ 11,810.00	\$ 11,810.00

In this period the Assistant Inspector was paid \$68.55, for traveling expenses in excess of the amount appropriated for that purpose.

REMARKS.

Owing to the methods of keeping accounts in this department, it is impossible to determine the date of any collections of fees, as such collections are not recorded or entered in chronological order, and the stubs and licenses contain only the date on which the license expires.

In checking over the expense vouchers of both the Inspector and his Assistant, it was found that, while all vouchers had receipts attached, said receipts are dated arbitrarily and without any regard to the locality where such receipts are alleged to have been obtained.

REPORT ON THE STATE BOARD OF CAPITOL MANAGERS.

Examination from December 1, 1904, to November 30, 1906.

MAINTENANCE FUND.

Appropriation in House Bill No. 113.....	\$ 14,000.00
Appropriation in House Bill No. 215.....	63,000.00

DISBURSEMENTS.

Salaries and wages.....	\$ 57,387.99
Coal, light, water, phone, legislative supplies, etc....	24,152.38
By transfer from building fund.....	\$ 4,540.37
	<u>\$ 81,540.37</u>
	\$ 81,540.37

BUILDING FUND.

RECEIPTS.

Appropriation in Senate Bill No. 113.....	\$ 50,678.14
Unused appropriation from former period.....	9,113.85

DISBURSEMENTS.

Salary of architect.....	\$ 2,200.00
Improvements and buildings (schedule "A").....	48,050.17
Transferred to maintenance fund.....	4,540.37
Balance, Dec. 1, 1906.....	5,001.45
	<u>\$ 59,791.99</u>
	\$ 59,791.99

FURNISHING FUND.

Appropriation in Senate Bill No. 215.....	\$ 5,000.00
Unused appropriation from former period.....	85.08

DISBURSEMENTS.

Renovating carpets, furniture, etc., as provided in Senate Bill No. 113.....	\$ 5,085.08
	<u>\$ 5,085.08</u>
	\$ 5,085.08

SCHEDULE "A."

Labor and material on steps, Colfax entrance.....	\$ 5,281.40
Paving and repairing streets and walks and interest on same	3,495.37
Supplies for building.....	27,770.69
Labor and decorating building.....	11,000.80
Advertising for bids.....	139.41
Insurance on elevators and boilers.....	362.50
Total	<u>\$ 48,050.17</u>

Examination from December 1, 1906, to November 30, 1908.

MAINTENANCE FUND.

RECEIPTS.

Appropriation in House Bill No. 135.....	\$ 17,000.00
Appropriation in House Bill No. 281.....	68,000.00

DISBURSEMENTS.

Salaries and wages.....	\$ 65,305.27	
Coal, light, water, phone, supplies, etc.....	23,082.88	
By transfer from building fund.....		\$ 2,303.92
By transfer from furnishing fund.....		1,084.23
	<u>\$ 88,388.15</u>	<u>\$ 88,388.15</u>

BUILDING FUND.

RECEIPTS.

Appropriation in House Bill No. 282.....	\$ 73,970.37
Unused appropriation from former period.....	5,001.45

DISBURSEMENTS.

Salary of architect.....	\$ 2,100.00	
Improvements and building (schedule "B").....	74,567.90	
Transfer to maintenance fund.....	2,303.92	
	<u>\$ 78,971.82</u>	<u>\$ 78,971.82</u>

FURNISHING FUND.

RECEIPTS.

Appropriation in House Bill No. 281.....	\$ 5,000.00
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DISBURSEMENTS.

Renovating carpets, furniture, etc.....	\$ 3,915.77	
Transferred to maintenance fund.....	1,084.23	
	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>

SCHEDULE "B."

Artesian well.....	\$ 7,386.30	
Roof and gutters.....	8,726.62	
Freight	9.30	
Insurance	3,891.58	
Mineral collections.....	2,500.00	
14th ave. steps.....	5,860.00	
Elevator	1,237.00	
Sewer, paving and walks.....	21,323.75	
Advertising	242.46	
Labor	3,334.73	
Vacuum cleaning plant.....	2,500.00	
Supplies	4,986.96	
Painting and decorating.....	10,444.00	
Material and labor on dome.....	<u>2,105.10</u>	
		<u>\$ 74,567.90</u>

REPORT ON THE OFFICE OF STATE COAL MINE INSPECTOR.

Examination from December 1, 1906, to November 30, 1908.

RECEIPTS—APPROPRIATIONS.

(Per Senate Bill No. 281.)

Inspector's salary.....	\$ 4,679.60
Deputy Inspector's salary.....	3,000.00
Clerk's salary.....	2,400.00
Traveling expenses of Inspector and Deputy.....	2,000.00

DISBURSEMENTS.

Inspector's salary.....	\$ 4,822.28	
Deputy Inspector's salary.....	3,000.00	
Clerk's salary.....	2,400.00	
Traveling expenses of Inspector and Deputy.....	1,930.95	
Unused appropriation for traveling expenses.....	69.05	
Overdraft, Inspector's salary.....		142.68
	<u>\$ 12,222.28</u>	<u>\$ 12,222.28</u>

In addition to the above excess expenditures, John D. Jones, Inspector, collected the sum of \$1,670.00 for mileage. The vouchers for which this money was paid have no receipts of any kind attached, and cover the period from April 1, 1907, to November 30, 1908.

Prior to this time, the Inspector's traveling expenses were paid by vouchers drawn against the appropriations, in the ordinary manner, and the vouchers are apparently in correct form.

From December 1, 1906, to May 31, 1907, the salary of the Inspector was \$2,000.00 per year, and his salary vouchers were drawn accordingly. On June 18, 1907, Warrant No. 3150, for the sum of \$72.30, was issued to John D. Jones, in payment of back salary, from April 9th to May 31st. This warrant has not been approved or sworn to, and was apparently issued without authority in law. Since that time the Inspector has been paid at the rate of \$2,500.00 per year. This salary, which is in excess of the appropriations, was apparently paid under authority of Senate Bill No. 281, of the Session Laws of 1907. Should said act be valid (which is very doubtful), the salary of \$2,500.00 per year would not be effective until after July 19, 1907.

It is also a question whether the present incumbent is entitled to the \$500.00 increase in salary per annum, his appointment to the position having taken place prior to the passage of the act granting this increase, but this is a matter to be determined by the Attorney General.

I would also call your attention to Senate Bill No. 175, of the Session Laws of 1907, which limits the traveling expenses of the Inspector to "The actual and necessary traveling expenses actually paid out by him or his deputy in the active discharge of their duties," and repeals all acts and parts of acts in conflict therewith.

Under this statute the Coal Mine Inspector has no legal right to collect mileage or other traveling expenses in excess of what has been actually expended by him, and any money collected by said Inspector, not properly accounted for by receipts from the parties to whom the money is alleged to have been paid, should be refunded to the State.

REPORT ON THE OFFICE OF STATE DAIRY COMMISSIONER.

Examination from December 1, 1906, to November 30, 1908.

RECEIPTS—APPROPRIATIONS.

Dairy commissioner's salary	\$ 2,400.00
Deputy commissioner's salary	2,000.00
Traveling expenses	1,000.00

EXPENDITURES—WARRANTS ISSUED.

Dairy commissioner's salary	\$ 2,400.00	
Deputy commissioner's salary	2,000.00	
Traveling expenses	997.58	
	<u>\$ 5,397.58</u>	\$ 5,400.00
Unexpended balance	2.42	
	<u>\$ 5,400.00</u>	\$ 5,400.00

Your special attention is called to the following vouchers:
 April 2, 1907—Voucher No. 1847; Mary Wright.....\$42.40

The above voucher includes two alleged receipts for railroad fare to Rifle, Colorado, and return, the genuineness of which is very doubtful, as said receipts are not in the form usually issued by ticket agents; nor is the dating stamp of the selling office attached thereto.

August 12, 1907—Voucher No. 4108; B. G. D. Bishopp.....	\$144.15
The above voucher includes \$140.50, for a trip to Norfolk, Va.	
October 20, 1907—Voucher No. 5411; B. G. D. Bishopp.....	62.73
The above voucher includes expenses of trip to Chicago and Oregon, Ill.	
December 3, 1907—Voucher No. 6254; B. G. D. Bishopp.....	53.53
The above voucher includes expenses of trip to Chicago.	
August 21, 1908—Voucher No. 5306; B. G. D. Bishopp.....	122.14
This voucher includes expenses of trip to Chicago and Oregon, Illinois, and Mackinac Island.	

In addition to the above, the traveling expense fund has been depleted from paying therefrom bills for all sorts of things, from postage stamps to bicycle repairs, and in a great many cases the alleged receipts attached to vouchers not only do not show where the money was spent, or for what purpose, but are not even signed by anyone. Several instances have been found where the Commissioner has collected for money alleged to have been advanced by him to his deputy, which money has not been accounted for in any manner.

REPORT ON OFFICE OF STATE ENGINEER.

Examination from December 1, 1904, to November 30, 1906.

The appropriations for 1905 and 1906, for this department, in House Bill No. 409, were as follows:

RECEIPTS—APPROPRIATIONS.

State engineer's salary.....	\$ 6,000.00	
Deputies and assistants.....	6,000.00	
Five division engineers.....	15,000.00	
Draughtsman's salary.....	2,400.00	
Clerk and stenographer.....	2,400.00	
Division engineer's expenses.....	5,000.00	
State engineer's contingent expense fund.....	4,000.00	
Total appropriation.....		\$ 40,800.00

DISBURSEMENTS.

Paid for salaries:

State engineer.....	\$ 6,000.00	
Deputies and assistants.....	8,810.69	
Division engineers.....	14,610.00	
Draughts men.....	2,400.00	
Clerk and stenographer.....	2,370.00	
Division engineer, expenses.....	3,339.97	
State engineer, contingent expenses.....	2,983.27	
Total disbursements from appropriation.....		\$ 40,513.93
Unused appropriation.....		286.07
		\$ 40,800.00

GAUGING FUND—CASH.

The cash receipts of the department in this period, for fees, surveys, etc., were as follows:

Dec. 1, 1904, balance.....	\$ 883.03	
Receipts Dec. 1, 1904, to Nov. 30, 1906.....	4,884.89	
Paid to State Treasurer.....		\$ 5,767.92
	\$ 5,767.92	\$ 5,767.92

DISBURSEMENTS.

Paid for salaries and expenses of gauging, Dec. 1, 1904, to Nov. 30, 1906.....	\$ 4,019.25	
Balance in hands of State Treasurer, Dec. 1, 1906.....	1,748.67	
	<u>\$ 5,767.92</u>	\$ 5,767.92

Examination from December 1, 1906, to November 30, 1908.

The appropriations for 1907 and 1908, for this department, in House Bill No. 503, were as follows:

State Engineer's salary	\$ 6,000.00	
Deputies and assistants	7,200.00	
Five division engineers.....	15,000.00	
Draughtsman	2,400.00	
Hydrographer or gauger.....	2,400.00	
Clerk and stenographer.....	2,400.00	
File clerk	2,000.00	
Division engineer expenses	5,000.00	
State Engineer's contingent expense fund.....	4,000.00	
Total appropriations		\$ 46,400.00

DISBURSEMENTS.

Paid State Engineer salary.....	\$ 6,000.00	
Paid Deputies and Assistants.....	7,821.80	
Paid Division Engineers (5).....	14,612.50	
Paid draughtsman	2,400.00	
Paid hydrographer	2,000.00	
Paid clerk and stenographer.....	2,400.00	
Paid file clerk.....	1,799.96	
Paid for Division Engineer's expenses.....	2,494.04	
Paid from State Engineer's contingent expense fund...	3,315.30	
Total disbursements from appropriations.....	\$ 42,843.60	
Unused appropriations.....	3,556.40	\$ 46,400.00

GAUGING FUND—CASH.

Dec. 1, 1906, balance.....	\$ 1,748.67	
Receipts, Dec. 1, 1906, to Nov. 30, 1908.....	7,664.12	
Paid to State Treasurer.....		\$ 9,412.79
	<u>\$ 9,412.79</u>	\$ 9,412.79

DISBURSEMENTS.

Paid for salaries and expenses of gauging, Dec. 1, 1906, to Nov. 30, 1908.....	\$ 6,111.96	
Balance in hands of State Treasurer.....	3,300.83	
	<u>\$ 9,412.79</u>	\$ 9,412.79

REPORT ON OFFICE OF FISH AND GAME COMMISSIONER.

HON. ROADY KENEHAN,

Auditor of State,

Denver, Colorado.

Dear Sir—I have to inform you that I have completed an examination of the office of State Game and Fish Commissioner, covering the period from December 1, 1906, to November 30, 1908, inclusive.

The vouchers of this office, covering all disbursements, appear to have been properly approved by the Commissioner and the Governor, with perhaps a half dozen exceptions, when they were signed by the Chief Clerk and the Governor.

I find that the Sixteenth General Assembly made appropriations for the salaries and expenses of this office, amounting to \$69,900.00, together with an appropriation of \$24,000.00 for the hiring of deputy game wardens, when required. In addition to this, the office collected for this period, from fees and other sources, a total sum of \$49,113.36. I find in the Revised Statutes, section No. 2731, that the moneys collected in this manner by this office are required to be turned into the Treasurer, to be used for salaries and expense of this department. From my reading of this section, in my opinion it was the intention of the Legislature that this money should be used to apply on the appropriations made by the Legislature, but it seems to have been the habit to use this money in addition to the amount appropriated. The section in question reads as follows:

“Sec. 2731. Sec. 7. Except as herein otherwise specially provided, all moneys received under this act by a warden shall be paid over to the Commissioner. Those received by the Commissioner shall be paid over monthly to the State Treasurer, and those received by the State Treasurer, from whatever source, under the provisions hereof, shall constitute a game fund, and be used exclusively for the payment of the salaries and expenses incurred as provided herein, and in the event such fund shall at any time prove insufficient, the deficiency shall be paid out of any moneys in the State Treasury, in detail manner as those of other State officers, and such appropriations shall be made as may be necessary therefor. Payments of salaries and expenses shall be made monthly upon verified accounts in detail, approved by the Commissioner and Governor, and warrants drawn by the Auditor of State.”

From my reading of this section, I am of the opinion that it was the purpose of the Legislature that the amounts collected by the department were to be used, as far as possible, towards paying the amounts appropriated for the use of this department, and that any deficiency should be taken from the general fund, but

that in no event should the expenditures of the department exceed the amount appropriated by the Legislature.

The department, therefore, should have been permitted to expend \$93,900.00, the amounts appropriated, but as a matter of fact, the total expenditures amounted to \$109,797.38.

Section No. 2728 of the Revised Statutes reads as follows:

“The Commissioner may in writing appoint and keep in service not more than five chief game wardens, who shall be residents and citizens of this State, such appointments to be filed with the State Auditor. Each chief warden shall receive a salary of \$900.00 per annum, and his reasonable and necessary traveling expenses, not exceeding \$300.00 per annum. If deemed necessary for the proper enforcement of this act, the Commissioner may, with the approval of the Governor, appoint deputy game wardens for a limited time, and not exceeding ten in number at any one time, at a compensation not exceeding \$100.00 a month, each, while actually engaged in duty, which shall be in full for service and ordinary expenses.....”

According to my reading of this section, the authority is apparently given to employ “not to exceed ten deputy game wardens at any one time.” I find that the following are the facts in regard to the employment of deputy wardens:

Month-Year.	No. Men Employed.	Amount Paid.	No. Men in Excess of Statutes.	Amount Overpaid.
Dec., 1906	11	\$ 1,043.30	1	\$ 43.30
Jan., 1907	9	815.00	..	.....
Feb., 1907	6	535.00	..	10.00
Mch., 1907	6	515.00	..	.....
Apr., 1907	10	561.00	..	.....
May, 1907	10	1,000.00	..	.....
June, 1907	10	1,000.00	..	.....
July, 1907	10	1,000.00	..	.....
Aug., 1907	10	1,000.00	..	.....
Sept., 1907	10	900.00	..	.....
Oct., 1907	19	1,880.05	9	860.05
Nov., 1907	21	1,774.28	11	774.28
Dec., 1907	16	1,521.60	6	521.60
Jan., 1908	13	1,319.40	3	319.40
Feb., 1908	13	1,254.25	3	254.25
Mch., 1908	14	1,350.00	4	350.00
Apr., 1908	15	1,380.20	5	380.20
May, 1908	13	1,300.00	3	300.00
June, 1908	14	1,311.45	4	311.45
July, 1908	14	1,319.50	4	319.50

Month-Year.	No. Men Employed.	Amount Paid.	No. Men in Excess of Statutes.	Amount Overpaid.
Aug., 1908	11	1,100.00	1	100.00
Sept., 1908	13	1,169.83	3	169.83
Oct., 1908	19	1,986.97	9	986.97
Nov., 1908	17	1,550.00	7	550.00
Totals .....	..	\$28,566.83	73	\$ 6,253.33

In most instances I find that the Legislature has made appropriations, but in the case of deputy game wardens I do not find that any definite appropriations were made, and this item was taken care of entirely by the game and fish fund. I found in one instance an allowance for traveling expenses for a deputy warden, which is against the statutes above quoted:

I also find authority for making certain expenditures in this department which seem to have been taken advantage of by the department to expend moneys from the "Game Cash Fund," which consists of amounts collected in fees and otherwise by the office.

The following amounts are expended in excess of appropriations made, for which I can find no authority in law:

	Amount. Appropriated.	Amount. Used.	Excess.
Commissioner, traveling expenses	\$1,200.00	\$1,727.70	\$ 527.70
General Supt. of Hatcheries, expenses.....	800.00	909.01	109.01
Clerk and stenographer, salary.....	2,000.00	2,899.99	899.99
Denver Hatchery, maintenance.....	1,800.00	2,042.76	242.76
Durango Hatchery, maintenance.....	1,800.00	1,910.19	110.19
Gunnison Hatchery, maintenance.....	1,800.00	1,815.93	15.93
Steamboat Springs, maintenance.....	1,800.00	1,859.95	59.95
Glenwood Springs, maintenance	1,809.00	1,991.31	191.31
Pitkin Hatchery, maintenance.....		20.25	20.25
Appropriations for purpose of site, erecting and stocking Hatchery, and building of Superintendent's residence at Del Norte.....	5,000.00	7,076.22	2,076.22
Paid for fish eggs, over and above appropriation..			2,567.63
Paid for special legal services.....			1,498.50
Office expense, telephone, telegrams, postage, express, etc.....			1,223.84
Paid for insurance.....			582.00
Refunded on licenses.....			21.12
Paid for team hire, driving Indians from State....			13.30
Paid for prosecutions.....			234.80
Paid helpers at Denver, Durango, Marvin and Glenwood Springs Hatcheries.....			1,012.50
Paid for checking office.....			100.00
Paid for printing and stationery.....			724.96

The item of \$1,498.50, paid for "Special Legal Services," I can find no authority for.

I find no appropriation made for "Incidental Expenses" of the office, and under the law this should have been paid from the general incidental fund, but appears to have been paid from the "Game Cash Fund."

I find the sum of \$582 paid for insurance, which should have been included in the maintenance funds of the hatcheries, where expended.

I find an item of \$1,012.50 paid for "Helpers" at various hatcheries, for which there is no authority in law. I find also an item of \$100.00 paid for auditing the accounts of the office, for which there is no authority. There is an excess expenditure for printing and stationery of \$724.96, for which I can find no authority.

In my opinion, the mistake made in this department is in making expenditures from the game cash fund without any authority or appropriation. It seems to have been the idea and practice of the department to handle these funds independently of any appropriations, taking care of all the appropriations from the general fund and using the cash fund for the purpose of making deficits. It is very evident that this is not the intent of the law, and that this game cash fund should first be used in the payment of salaries and expenses before the general fund is called upon in the payment of appropriations, and that in any event, none of this fund should be expended in excess of appropriations made.

I would respectfully recommend that the legality of that method of handling this game cash fund be submitted to the Attorney General for an opinion as to the exact authority of this department in expending same. According to my examination for the period mentioned, there has evidently been expended the amount of \$18,485.79 in excess of amounts authorized to be expended by the Legislature.

REPORT ON THE STATE BOARD OF HEALTH AND PURE FOOD DEPARTMENT.

Examination from December 1, 1906, to November 30, 1908.

RECEIPTS—APPROPRIATIONS.

The appropriations made by the Sixteenth General Assembly for the maintenance of these departments, from December 1, 1906, to November 30, 1908, in House Bill No. 503, were as follows:

Board of Health, salaries and expenses.....	\$10,000.00	
Pure Food Act Inspectors' salaries.....	6,000.00	
Chemist's salary	3,000.00	
Clerk's salary	1,800.00	
Traveling expenses	1,200.00	
Laboratory supplies, etc.	1,250.00	
	<u>23,250.00</u>	\$23,250.00

Distribution of Vouchers from December 1, 1906, to November 30, 1908.

Salaries, Board of Health.....	\$ 9,748.51	
Expenses, Board of Health.....	251.00	
Salaries, Pure Food Inspectors.....	5,997.19	
Salary of Chemist	3,000.00	
Salary of Clerk	1,800.00	
Traveling expenses	1,194.95	
Laboratory supplies	1,249.45	
Unused appropriations	8.10	
	<u>23,250.00</u>	\$23,250.00

RECEIPTS—CASH.

("Private Fund.")

This department collected fees for the issuance of embalmers' and hospital licenses and certified copies of death certificates. These amounts were turned over to one member of the board, who acts as Treasurer of such fund, and disbursement from it is made on vouchers approved by the President and Secretary of the board.

On December 1, 1906, there was a balance in the hands of the Treasurer of the Board of.....	\$ 408.50	
Fees collected from Dec. 1, 1906, to Nov. 30, 1908.....	1,084.25	
	<u>1,492.75</u>	\$1,492.75

DISBURSEMENTS.

Paid to State Treasurer.....	\$ 103.50	
Paid for salaries.....	\$193.50	
Paid for supplies	71.57	
Paid for printing and engraving.....	83.65	
Paid for telephone (Dr. H. L. Taylor).....	75.00	
Paid for miscellaneous expenses.....	110.85	
Paid for trips of members of board.....	695.50	
Balance in hands of Board Treasurer, Nov. 30, 1908....	\$1,230.07	
	159.18	
	<u>\$1,492.75</u>	\$1,492.75

We take exception to the following disbursements made by the Board of Health in 1907 and 1908:

During the year 1908 Charles L. Walker and Theresa Taylor were engaged as Food Inspectors, having received for such services \$950 and \$500, respectively, or a total of.....	\$1,450.00
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This amount was paid out of the balance in the appropriation for 1907, which, as I understand, dies on November 30th, and therefore should not have been paid out for services in 1908.

On September 1, 1908, Theresa Taylor cashed a voucher covering her car fare to and from work, for a period of 202 days, from Littleton to Denver, for the sum of.....	40.40
I cannot see how this can be construed as a legitimate charge against the Traveling Expenses Appropriation.	
In 1907 there was an appropriation for One Pure Food Clerk, but an extra Clerk was engaged during September and October at an expense of	100.00
If the Legislature provides for One Clerk, I know of no authority for the engaging of Two such Clerks, simply because there was a balance left in the appropriation.	
The same course was pursued in the employment of two additional Chemists, during October and November of 1908, at an expense of.	400.00
This sum was also taken from a balance left over from 1907, which was not available after November 30th of that year, and in spite of the fact that the Legislature provided for but One Chemist for the Department.	
The appropriation of \$200 made by the Legislature for traveling expenses of Inspectors for 1907 was unused in that period, and \$199.95 of it was paid for expenses incurred in 1908.....	199.95
November 11, 1908, S. C. Shepard was paid..... for traveling expenses as "Inspector," while at this time he was receiving a salary as "Chemist."	11.55
November 6, 1908, and November 30, 1908, F. W. Nitardy was paid \$85.85 for traveling expenses	85.85
as "Inspector," although at this time he was receiving a salary as "Chemist."	
July 13, 1908, E. B. Coulter, who was acting as a Food Inspector, and whose residence was given as Denver, included in his expense account his hotel bill at Denver, amounting to.....	22.00
On September 11, 1908, Mr. Coulter included in his bill of expense, "Allowance on Board in Denver".....	30.00

All of these expenditures appear to be without authority, and to my mind should be recovered to the State of Colorado.

STATEMENT SHOWING DISTRIBUTION OF MONEYS FROM "PRIVATE FUND."

Paid for telephone of Dr. Taylor.....	\$135.00
Paid for supplies	71.57
Paid for printing and engraving..... (In this item is included an expense for the Pure Food Department).	89.95
Paid for miscellaneous expenses	123.20
(This item is made up of dues, subscriptions, drayage, etc., and contains an expenditure of \$15.00 for flowers on the death of the husband of a member of the board).	
Paid for salaries as follows:	
J. R. Hartner, Vital Statistics Clerk	112.50
L. C. Fultz, clerk	45.00
F. W. Nitardy, Instructor of Food Inspectors.....	31.00
Mrs. Laura Cowan	36.00
(Part of this was for services "during the absence of Dr. Mitchell," although Dr. Mitchell appears to have drawn his regular salary).	
L. Silverfriend	150.00
	\$809.23

(This expenditure was for work on the Biennial Report, which, it would seem, was one of the regular duties for which the Secretary of the Board is paid).

There was paid for trips the sum of \$854.50, made up of the following:

July 25, 1907, Dr. W. H. Davis, expenses of trip Conference of S. and P. Boards of Health.....	\$200.00	
September 9, 1907, Dr. M. C. T. Love, expenses of trip to National Convention on Tuberculosis.....	150.00	
September 23, 1908, W. H. Davis, not receipted.....	150.00	
November 9, 1909, Dr. F. W. Carrier, expenses attending State and Provincial Boards of Health.....	150.00	
September 22, 1909, Dr. A. E. Bennett, expenses to Conference of State and Provincial Boards of Health held at Washington, D. C.	149.00	
May 21, 1907, J. T. Melvin, Saguache, Colorado, expenses attending Annual Meeting, April 9th.....	22.50	
August 8, 1909, Dr. V. R. Pennock, Longmont, Colorado, expenses attending Meeting of Board.....	10.00	
November 13, 1906, J. T. Melvin, Saguache, Colorado, expenses attending Meeting of Board	23.00	
		\$854.50

I am advised by two members of the board that Dr. Bennett is not a member of the State Board of Health, so that I can see no reason for this expenditure.

We made request for the Treasurer's books and were advised by the member who acted as Treasurer up to February, 1909, that he had destroyed his records, so that we were unable to thoroughly go into the "Private Account."

You will observe that only a part of these fees are turned over to the State Treasurer, while the greater portion is disbursed by the board, which expenditures, in our opinion, should properly come out of the appropriations for this department.

REPORT ON THE STATE INSURANCE DEPARTMENT.

Examination from July 1, 1907, to November 30, 1908.

COMMISSIONER'S CASH FUND.

Receipts from all sources during period covered by this report (Schedule "A").....	\$ 212,280.17	
Payments to State Treasurer.....		\$ 212,280.17
	\$ 212,280.17	\$ 212,280.17

INSURANCE FUND.

(Treasurer's Account.)

Receipts from Commissioner.....	\$ 212,280.17	
Warrants issued (Schedule "B").....		\$ 29,007.77
Available for general revenue.....		183,272.40
	\$ 212,280.17	\$ 212,280.17

SCHEDULE "A".

Abstract of Receipts.

Agents' certificates	\$ 27,358.00
Brokers' licenses	4,480.00
Certificates of authority.....	1,040.00
Charters	500.00
Statements	10,655.00
Solicitors	256.00
Interest	130.75
Taxes	165,881.28
Miscellaneous	1,985.14
	<u>\$ 212,286.17</u>
Refund on license, March 2, 1909.....	6.00

\$ 212,280.17

SCHEDULE "B".

Abstract of Expenditures.

Salaries	\$17,285.55
Printing	5,659.44
Office supplies, postage, etc.....	2,219.08
Telephones, telegrams and express.....	864.50
Bonds of officers.....	151.25
Refunds	100.00
Appraising	217.00
Miscellaneous	2,510.95

\$29,007.77

The following table shows amounts paid to the Commissioner and his assistants covering expenses in connection with examinations and various trips outside the State:

Voucher.	Date.	Paid to	Amount.
43	Sept. 17, 1907,	E. E. Rittenhouse.....	\$ 64.15
101	Dec. 12, 1907,	E. E. Rittenhouse.....	35.30
163	May 28, 1908,	E. E. Rittenhouse.....	46.26
203	Aug. 14, 1908,	E. E. Rittenhouse.....	300.00
212	Aug. 31, 1908,	E. E. Rittenhouse.....	22.20
237	Nov. 4, 1908,	E. E. Rittenhouse.....	270.90
254	Dec. 1, 1908,	E. E. Rittenhouse.....	191.93
		<u>Total.....</u>	<u>\$930.74</u>

REPORT ON DEPUTY LABOR COMMISSIONER'S DEPARTMENT.

Examination from December 1, 1902, to November 30, 1904.

RECEIPTS—APPROPRIATIONS.

Commissioner's salary, 1903 and 1904.....	\$3,600.00	
Commissioner's expense, 1903 and 1904.....	133.33	
		\$3, 733.33

DISBURSEMENTS.

Paid for salary.....	\$3,600.00	
Paid for expenses	142.98	
Excess expenditures over appropriation.....		9.65
	\$3,742.98	\$3,742.98

All vouchers approved by Secretary of State. Voucher No. 1084 not receipted or sworn to. Voucher No. 2273 includes \$2.65 for "Cash Expended Globeville and Grant Strike." No receipt. Voucher No. 2988 includes \$3.60 for "Cash Expense Coal Mines Committee." No receipt. Voucher No. 3295 includes \$5.50 for "Expenses" at Canon City, and \$7.75 for "Expenses at Pueblo," exclusive of hotel bills. No receipt. Voucher No. 3762 includes \$7.40 for cash items for which no bill or receipt is attached.

Examination from December 1, 1904, to November 30, 1906.

RECEIPTS—APPROPRIATIONS.

Commissioner's salary, 1905 and 1906.....	\$3,600.00	
Commissioner's expenses, 1905 and 1906.....	1,000.00	
		\$4,600.00

DISBURSEMENTS.

Paid for salary.....	\$3,600.00	
Paid for expenses.....	1,000.00	
	\$4,600.00	\$4,600.00

All vouchers were properly signed and approved.

Attention is called to the following vouchers, which were paid out of the appropriation set aside by the Legislature for "Traveling Expenses:"

Voucher No. 4359, Edwin Brake, balance expenses attending National Labor Convention, held in Boston.....	\$ 200.00
Voucher No. 5156, Edwin Brake, expenses attending Labor Convention, Aug. 31, '05.....	23.85
Voucher No. 3798, Edwin Brake, expenses attending Labor Convention, Aug. 31, '05.....	75.00
Voucher No. 3697, Miss Mae Rankin, salary, office work.....	55.00
Voucher No. 4189, Miss Mae Rankin, salary, office work.....	75.00
Voucher No. 5603, Miss Mae Rankin, salary, office work.....	7.50

Voucher No. 4365, Miss Mae Rankin, salary, office work.....	37.50
Also call your attention to Voucher No. 6681, in favor of Edwin Brake, for	196.65

This voucher was for expenses incurred in gathering statistics for Annual Report of Bureau of Labor Statistics, and for compiling and preparing same for the printer.

————— \$670.50

Examination from December 1, 1906, to November 30, 1908.

Commissioner's salary, 1907 and 1908.....	\$3,600.00	
Commissioner's expenses, 1907 and 1908.....	1,000.00	\$4,600.00

DISBURSEMENTS.

Paid for salary.....	\$3,600.00	
Paid for expenses.....	999.87	
Unused appropriation .....	.13	
	—————	\$4,600.00
		\$4,600.00

Vouchers signed by Axel Swanson and approved by Secretary of State.

Attention is called to the following vouchers:

No. 3597, Deputy Labor Commissioner's traveling expenses to Labor Convention, Norfolk, Virginia.....	\$ 185.50	
No. 4150, balance of expenses, Norfolk Labor Convention.....	32.82	
No. 5804, traveling expenses, attending Labor Convention, Detroit	105.00	
No. 6518, twenty copies Annual Convention Proceedings and dues to Labor Commissioner's Association.....	9.00	
	—————	\$332.32

The Sixteenth General Assembly, in Senate Bill No. 102, created three free employment bureaus, with the following appropriations for 1907 and 1908:

Superintendent's salary, three	\$7,200.00	
Assistant Superintendent's salary, three.....	6,000.00	
Expenses for three agencies.....	4,000.00	\$17,200.00

EXPENSES FOR THE THREE AGENCIES.

Salaries of superintendents.....	\$4,750.00	
Salaries of assistant superintendents.....	3,958.80	
Expenses of agencies.....	2,363.98	
Unused appropriation	6,127.72	\$17,200.00

All vouchers of this department were signed and approved by the Deputy Labor Commissioner.

As shown by this report, \$175.00 was paid for extra clerical service, and the Commissioner himself, in 1906, collected \$196.65 for preparing his annual report, which work, in my opinion, would naturally be a part of his regular duties.

We are, therefore, of the opinion that these two expenditures are without any authority of law, and surely should not be taken from an appropriation for traveling expenses.

We do not feel justified in passing upon the validity of the expenditures covering trips made by Mr. Brake and Mr. Swanson outside the State, which amount to \$622.17, but believe such matters should be passed upon by the Attorney General.

REPORT ON THE STATE BOARD OF MEDICAL EXAMINERS.

Examined from July 1, 1903, to April 20, 1905.

RECEIPTS—FEES COLLECTED.

Fees collected from July 1, 1903, to Sept. 30, 1903.....	\$ 757.00
Fees collected from Oct. 1, 1903, to Dec. 31, 1903.....	467.00
Fees collected from Jan. 1, 1904, to Mar. 31, 1904.....	294.00
Fees collected from April 1, 1904, to June 30, 1904.....	660.00
Rebate on transcript of evidence in Bass case.....	34.10
Fees collected from July 1, 1904, to Sept. 30, 1904.....	643.00
Fees collected from Oct. 1, 1904, to Dec. 31, 1904.....	497.00
Fees collected from Jan. 1, 1905, to Mar. 31, 1905.....	298.00
Fees collected from Apr. 1, 1905, to Apr. 20, 1905.....	111.00

DISBURSEMENTS.

From July 1, 1903, to April 20, 1905.

Fees returned	\$ 105.00	
Clerk and stenographer, salary.....	2,166.67	
Rent	541.66	
Assistant secretary, salary.....	441.66	
Court costs, briefs, etc.	651.05	
Traveling expenses of members.....	307.80	
Stationery and supplies.....	369.82	
Postage	107.50	
Miscellaneous	8.80	
Amount advanced by Dr. S. D. Van Meter.....		936.86
		<u>\$4,699.96</u>
		\$4,699.96

The item of court costs was made up as follows:

Dec. 10, 1903. Court opinion and expense.....	\$ 2.50
Jan. 1, 1904. W. W. Rowen for defense of case of Burroughs vs. Rowan and State Board	120.50

Feb. 24, 1904.	Docket fee, Bass case.....	19.00
May 16, 1904.	Warren affidavit	1.25
May 30, 1904.	Transcript of evidence in Bass case.....	234.10
Sept. 10, 1904.	Bond to Court of Appeals in Bass case.....	10.00
Sept. 14, 1904.	Docket fee, Court of Appeals in Bass case.....	20.00
Sept. 22, 1904.	Printing of Abstract in Bass case.....	144.25
Sept. 14, 1904.	Transcript of Record in Bass case.....	16.45
Jan. 11, 1905.	Printing briefs in Bass case.....	83.00
Total		\$ 651.05

The item of traveling expense was made up as follows :

Not specified	\$ 41.20
Not specified	11.50
Stough	27.00
McHugh	23.60
Inglis	43.50
Kohn	96.00
Hedges	65.00
Total	\$ 307.80

REPORT ON THE STATE BOARD OF MEDICAL EXAMINERS.

Examination from May 1, 1905, to November 30, 1908.

FEES RECEIVED FOR EXAMINATIONS.

From May, 1905, to December, 1905.....	\$ 4,085.00
From December, 1905, to December, 1906.....	5,590.00
From December, 1906, to December, 1907.....	6,185.00
From December, 1907, to December, 1908.....	5,800.00
Costs collected in the case of John T. Bass.....	\$327.70
Docket fees returned.....	15.00 342.70
	\$22,002.70

Cash paid over to State Treasurer from May 1, 1905, to November 30, 1908.

1905.	Receipt No.	
June 1	471	\$ 725.00
July 1	483	1,025.00
July 19	491	250.00
Aug. 1	1	150.00
Sept. 1	15	225.00
Sept. 12	50	400.00

	Receipt No.	
1905.		
Sept. 28	27	575.00
Nov. 2	46	300.00
Dec. 1	66	435.00
1906.		
Jan. 2	87	690.00
Feb. 1	106	125.00
Mch. 1	120	200.00
Apr. 2	139	575.00
May 1	154	235.00
June 1	171	695.00
July 2	191	1,110.00
Aug. 2	212	210.00
Sept. 1	224	650.00
Oct. 1	240	650.00
Nov. 1	260	50.00
Nov. 27	275	400.00
1907.		
Jan. 2	296	775.00
Feb. 5	313	200.00
Mch. 1	327	200.00
Apr. 1	342	1,100.00
May 1	362	300.00
May 31	376	425.00
July 1	392	1,050.00
July 2	394	50.00
Aug. 2	403	160.00
Sept. 3	416	425.00
Sept. 3	427	327.70
Oct. 2	433	850.00
Nov. 1	452	350.00
Dec. 2	465	300.00
Dec. 10	473	15.00
1908.		
Jan. 2	481	525.00
Feb. 1	496	335.00
Mch. 2	515	175.00
Apr. 1	536	1,225.00
May 1	550	235.00
June 1	564	125.00
July 1	580	1,100.00
Aug. 3	592	310.00
Sept. 2	605	210.00
Oct. 1	618	1,215.00
Nov. 2	636	220.00
Nov. 30	654	125.00

DISBURSEMENTS.

From May 1, 1905, to November 30, 1908.

By vouchers on the State Auditor, as follows:

For money advanced by S. D. Van Meter for expenses of Board to April 20, 1905.....	\$ 938.86
Secretary's salary	5,416.67
Clerk and stenographer, salary.....	4,333.33
Attorney's salary	2,166.67
Per diem of members.....	3,295.00
Postage	375.40
Telephone	248.43
Printing and office supplies.....	1,505.53
Court costs	1,045.16
Traveling expenses	605.78
Trips	403.40
Fees returned	1,075.00
Miscellaneous	44.54
Lunches	54.90
Extra clerk help.....	944.03

 \$22,002.70

PRIVATE ACCOUNT OF DR. S. D. VAN METER, SECRETARY-TREASURER.

This account is made up of sums received from the State Treasurer, covering balances in his hands to the credit of the medical examiners' department at the end of each year, and is intended to cover outstanding vouchers of the department.

To pay voucher No. 198 for the defense of the following suits in the District Court, November 26, 1906.....	\$460.31
40669 C. H. Cook.....	
40475 O. M. Burhaus.....	
39950 W. A. Byal.....	
40463 M. S. Chenoweth.....	
40476 J. R. Mahon.....	
40475 W. C. Williams.....	
And in the County Court—	
37245 S. Calanan.....	
To pay voucher No. 482 for fees to be returned on applications, November 30, 1908.....	100.00
5092, 5190, 5298, 5444, 5568, 5686, 5710, 5724, 5731, 5728.	
To pay voucher No. 483 for brief in case of 6298, Supreme Court, Graeb vs. State Board of Medical Examiners, November 30, 1908.....	40.00
To pay voucher No. 435, for outstanding vouchers.....	105.16
Total	<hr/>

\$705.47

DISBURSEMENTS FROM "PRIVATE FUND."

November 30, 1907, docket fees in Chenowith & Williams cases	\$ 15.00	
By check for voucher No. 475.....	5.25	
By check for voucher No. 476.....	1.25	
By check for voucher No. 477.....	6.05	
Fee returned on application, voucher No. 5736.....	10.00	
January 26, 1909, fee returned on application, voucher No. 5568	10.00	
Fee returned on application, voucher No. 5731.....	10.00	
May 15, 1909, fee returned on application, voucher No. 5724.	10.00	
July 8, 1909, fee returned on application, voucher No. 5728....	10.00	
		\$ 77.55
October 1, 1909, balance on deposit at the International Trust Co., Denver.....		\$627.92
		<u>\$705.47</u>

You will observe that at this time there is still in the Secretary's hands \$627.92; \$445.31 of this amount is to cover vouchers issued in 1906, for the defense of certain suits in the District and County Courts, and I would recommend that this amount be paid over to the Treasurer and turned into the general revenues of the State. In the expense account we call particular attention to the following items:

Sept. 24, 1907, voucher No. 291, H. E. Kelly, attorney services....	\$163.85
Sept. 24, 1907, voucher No. 290, I. B. Melville, attorney services....	163.85
Feb. 29, 1908, voucher No. 366, O. G. Pope, attorney services.....	25.00

The above amount paid to H. E. Kelly is in addition to his regular monthly salary as clerk in the office of the Board.

Apr. 13, 1908, voucher No. 380, Sell Bkg. Co., lunch for Board.....	\$ 7.00
July 8, 1909, voucher No. 564, Sell Bkg. Co., lunch for Board.....	6.40
July 8, 1909, voucher No. 565, New Navarre, lunch for Board.....	5.70
Jan. 9, 1909, voucher No. 497, Y. M. C. A., rent of room for Board	9.00
May 14, 1909, voucher No. 248, S. D. Van Meter, trip to Chicago..	\$4.75
May 4, 1908, voucher No. 395, S. D. Van Meter, trip to Chicago..	67.20
May 4, 1908, voucher No. 394, D. A. Strickler, trip to Cleveland.	86.80
	<u>\$619.55</u>

It would appear from this statement that it is the purpose of this department to expend all its receipts, in one way or another, as the State has never derived any revenue from it.

EXAMINATION OF THE OFFICE OF STATE OIL INSPECTOR.

This department was created by the Legislature in 1899, by an act approved April 14, 1899, and which went into effect July 15th, of the same year. Section 4 of this act provides that "It shall be the duty of every Inspector and Deputy Inspector to keep a true and accurate record of all oils so inspected and branded by him, which record shall state the date of inspection, the number of barrels and the name of the person for whom inspected, etc." I am informed by the present incumbent, Mr. Claud E. Street, that at the time he assumed the office, on the 15th day of July, 1909, no records of any kind could be found, nor has he been able to secure any of said records, as is shown by the correspondence in his possession, between himself and John L. Russell, his predecessor.

The only records of transactions of this office, prior to July 15, 1909, are contained in the reports filed in the Governor's office by the several State Inspectors under the clause and act above referred to, and while these reports appear to comply with the letter of the statute, they are incomplete insofar as they do not cover the entire period during which the law has been in operation.

The following is a condensed summary of the result of an examination of the reports now on file in the Governor's office:

Period.	Inspector.	Gallons of Oil Inspected.	Fees Collected.
July 15, 1899 to Jan. 31, 1900.	F. J. Medina, Jr.	2,358,353	\$ 2,358.35
Feb. 1, 1900 to Jan. 31, 1901.	F. J. Medina, Jr.	3,364,787	3,364.79
Feb. 1, 1901 to July 14, 1901.	F. J. Medina, Jr.	1,387,147	1,387.15
July 15, 1901 to Jan. 31, 1902.	T. F. Dillon, Jr.	2,301,795	2,301.80
Feb. 1, 1902 to Jan. 31, 1903.	T. F. Dillon, Jr.	3,636,902	3,636.90
Feb. 1, 1903 to July 14, 1903.	T. F. Dillon, Jr.	No report.	
July 15, 1903 to Jan. 31, 1904.	H. W. Hannum.	2,249,296	2,249.29
Feb. 1, 1904 to Jan. 31, 1905.	H. W. Hannum.	3,239,645	3,239.65
Feb. 1, 1905 to July 14, 1905.	H. W. Hannum.	1,148,275	1,148.28
July 15, 1905 to Jan. 31, 1906.	John L. Russell.	1,971,541	1,971.54
Feb. 1, 1906 to Jan. 31, 1907.	John L. Russell.	No report.	
Feb. 1, 1907 to Jan. 31, 1908.	John L. Russell.	4,744,543	4,744.54
Feb. 1, 1908 to Jan. 31, 1909.	John L. Russell.	6,568,904	6,568.90
Feb. 1, 1909 to July 14, 1909.	John L. Russell.	No report.	
Total		32,971,278	\$32,971.28

The fees shown in above table are what should have been collected at the statutory rate of one-tenth of one cent per gallon.

and are not taken from the reports above referred to, as said reports do not refer in any way to any fees, or contain any statement of the receipts and disbursements of the department.

It appears that no official receipt for fees is ever issued by this office, nor is any record whatever made of any disbursements for any purpose, all fees collected being evidently considered as the personal property of the Inspector.

An examination of the records of the office from July 15, 1909, to December 31, 1909, shows that 4,235,710 gallons of oil were inspected during this period; but as in the case of all former Inspectors, no records could be found of the receipt and disbursement of any fees.

At the legal rate allowed for inspection, these figures would represent an income to the Inspector of \$4,235.71, for less than six months work.

PENITENTIARY COMMISSIONERS.

HON. JOHN F. SHAFROTH,

Governor of Colorado,

State Capitol Building, Denver, Colorado.

Dear Sir—As Chief Executive of the State, you are by law invested with the power to remove for a cause a member of the Board of Commissioners of the Colorado State Penitentiary. Information in my possession leads me to believe, and I do believe, that there exists substantial cause for the removal of one of said Commissioners, to-wit: Dr. Ralph L. Taylor.

A personal investigation of the affairs of this institution has convinced me that the connection of Dr. Ralph L. Taylor therewith has been a source of injury to the institution and detrimental to the public service. The welfare of the Penitentiary absolutely demands that he be removed from the position which he now holds, as his continuance in such office will, in my judgment, prove disastrous to the institution and reflect discredit upon your administration.

In support of my position, I have the honor to represent and show to you as follows, to-wit:

First: The said Ralph L. Taylor, during his service as a Commissioner of said Penitentiary, has been guilty of wilful and persistent violation of the law, of gross and inexcusable neglect, and of incompetency, in that, as a member of the said board, he has audited and allowed claims against the institution which were and are irregular, unjust and unlawful.

Among such claims as were not and could not become legitimate demands against the institution, I invite your attention to the following:

On February 22, 1909, the then Warden, John Cleghorn, was allowed to sell to the State Penitentiary a second-hand Studebaker runabout and single harness for the sum of \$350.00, and on March 19th, thereafter, a voucher for \$350.00 was issued in favor of Mr. Cleghorn, in payment for such runabout and harness, and the said voucher was approved by the said Ralph L. Taylor, as Secretary of said board.

On the same date, to-wit: March 19, 1909, a voucher approved by Ralph L. Taylor, Secretary, was issued in favor of the said John Cleghorn, then warden of said institution, for one bay horse, "Puritan," for the sum of \$250.00.

On March 19, 1909, a voucher approved by Ralph L. Taylor, as Secretary of the board, was issued to Mrs. A. M. Cleghorn for furniture supposed to have been sold by her to the Penitentiary, in the sum of \$104.00.

In connection with the above statements I desire to call your attention to section No. 4845 of the Revised Statutes, which reads as follows:

".....that he will not become, *directly or indirectly, interested* in any contract for supplying materials, labor, provisions, clothing or *any other thing* for the use of the said Penitentiary, whereby any profit may inure to him privately, etc."

Second: On April 27, 1909, the said Ralph L. Taylor audited and approved a bill of the Consolidated Supply Company of Denver, for \$165.60, as shown by voucher numbered 18336. It appears, in connection with this item, that the institution never received the supplies which the voucher covered, and up to the present time such supplies have not been furnished. It further appears, in an affidavit of Barrett F. Sibley, employed at the Penitentiary as chauffeur for the automobile used at the institution, that although he was the only one duly authorized to order or suggest such supplies as might be needed for the machine under his control, he never at any time ordered, suggested or advised the purchase of the supplies covered by the above described voucher, and that of his own knowledge such supplies were never furnished or delivered to the institution, or used in connection with the automobile under his control, or any other belonging to or used at the Colorado State Penitentiary.

It further appears that these statements can be substantiated and verified by reliable witnesses; that when the meeting of the Board of Commissioners was held on April 27, 1909, the Chief Clerk, Mr. Frisbie, left the room where the session was in progress, with the bill for such supplies, interviewed the said Sibley, the chauffeur of said machine, as before stated, and requested him to O. K. or endorse the said bill; that the said Sibley thereupon declined to comply with such request, stating to Mr. Frisbie that the supplies had never been received by him at the institution, and that he could not, lawfully or honestly, do as

demand; that thereupon the said Frisbie returned to the room in which the session of the Board of Commissioners was being held, presented the bill with the voucher to the board, and although it was the duty of said Ralph L. Taylor, not only as a member of such board, but the Secretary thereof, to examine the same before it was allowed, such bill was considered, and in spite of the absence of any endorsement by the chauffeur, Barrett F. Sibley, who was in the habit of performing that duty in connection with supplies used for the machine, the bill was duly allowed by the board and a voucher issued therefor; that the warrant was therefore issued upon such voucher to the Consolidated Supply Company; that it appears from a letter of John E. Fry, of the Consolidated Supply Company, to the present Warden of the penitentiary, Thomas J. Tynan, that the tires for the automobile, being the supplies covered by such voucher and warrant, had not been delivered, on the contrary, after being held in the place of business of said company in Denver for some time, had been sold. So that it is clear that either with the knowledge and approval of said Ralph L. Taylor, or by reason of his gross incompetency and neglect, the State has been defrauded to the extent of \$165.60.

Third: In November, 1908, Dr. Ralph L. Taylor attended a convention of the Prison Association of the United States, held in Richmond, Virginia, from November 14th to 19th, inclusive. On March 19, 1909, a voucher for \$300.00 was issued and approved in favor of Dr. Taylor, with his knowledge and consent, and at his instance and request, covering this trip. It appears that prior to the time this voucher was issued for such purpose the sum of \$300.00 had been taken out of what is known as the "Prisoners' Cash Fund" at the Colorado State Penitentiary, and applied by the said Ralph L. Taylor to the expense in connection with his attendance at such session of the Prison Association in Richmond, Virginia, in November, 1908, because of the fact, as stated, that there were not sufficient funds at that time to the credit of the institution with which to defray such expenses.

As a further proof of the irregularity of this transaction I desire to say that Commissioner Taylor requested Mr. Frisbie, the Chief Clerk of the penitentiary, to hold this voucher for \$300.00 in his cash drawer and not to present same to the Auditor of State until after the present Auditor's (Mr. Kenehan) term had expired.

This transaction on the part of Dr. Taylor was irregular and unlawful for at least three reasons:

First: The Board of Commissioners of the Colorado State Penitentiary had then, and have now, no right to apply the funds of such institution for the expenses of such attendance at the sessions of the Prison Association, even if there were sufficient funds to the credit of the institution.

Second: If there were no funds to the credit of the institution at that time, or if at that time the appropriations for the

maintenance of the institution had been exhausted, it was unlawful for any expenditure to be made for such purpose, or for any liability or contract to be incurred for such purpose.

Even if the expense of such attendance at the session of the Prison Association was an expense that could, under normal conditions, be properly borne by the institution, it was absolutely unlawful to incur such expense or authorize such expenditure at a time when the appropriation for the institution had been exhausted and there were no funds to its credit with which to defray such expense.

Third: The fund known as the "Prisoners' Cash Fund" consists of money belonging to the prisoners confined in the penitentiary, and in no sense is the property of the State. The warden is the custodian and trustee, whose duty it is to carefully guard and preserve the moneys taken from prisoners at the time of their confinement, or received by them at any time thereafter, and to account to them and all of them for such funds. Neither the warden, nor the Commissioners, nor any other person can lawfully use or convert to their own purposes, or in any wise employ these funds, except as they are authorized and directed by the law or by the inmates of the institution to whom such moneys belong.

Therefore, the appropriation and use of moneys belonging to the convicts confined in the institution violate every principle of honesty and decency, constitute oppression, and if such practice is permitted to continue, will be productive of scandals and reflect grave and irreparable discredit upon your administration.

In addition to the foregoing observations, it may be said that when the Legislature appropriates money for the maintenance of the Colorado State Penitentiary, it is a gross dereliction of duty for the Commissioner to approve a voucher drawn against the maintenance fund which covered expenses that did not in any sense grow out of the maintenance of the institution, but arose by reason of the attendance of one of the Commissioners of a Prison Association meeting.

Fourth: Sections Nos. 4842 and 4843 of the Revised Statutes of Colorado read as follows:

"Sec. 20. No officer or other person employed in or about the penitentiary shall be permitted to receive any compensation or reward from any contractor, under penalty of dismissal from office and forfeiture of one month's pay; and if any officer procure the escape of any convict or connive at, aid or assist in the escape of any convict from the penitentiary, whether such convict escape or not, he shall be guilty of felony, and shall, upon conviction thereof, be sentenced to hard labor in the penitentiary for any term not less than one nor more than three years. (C. S. 2562; G. L. 2041.)"

"Sec. 21. No commissioner, warden, guard, turnkey or any other officer or employe of the penitentiary shall, on any pretense whatever, receive from any of the convicts any sum of money,

emolument, or reward whatsoever, or any article of value, as a gift, under a penalty of being discharged from the service of the penitentiary, and forfeiting all money due from the penitentiary, and being disqualified of ever holding a position in said service. (C. S. 2565; G. L. 2044.)”

It will be observed more particularly that the last named section, No. 4843, contains a clause which expressly prohibits any commissioner from receiving any sum of money, emolument or reward whatever, or *any article of value* as a gift, from any of the convicts confined in the State Penitentiary, and that any commissioner so violating the provisions of said act is liable to the penalty of being discharged from the service of the penitentiary.

I am informed by credible authority, and believe that such information can be proven by reliable witnesses, that Commissioner Taylor has accepted from convicts, in the form of gifts, certain articles, some of which we mention:

From Barrager, No. 5000, canes.

From Moore, No. 5157, inlaid boxes.

From Molin, No. 6060, canes.

In conclusion, I desire to say that it seems to me that the facts as hereinbefore set forth, constitute substantial reasons for the removal of Commissioner Ralph L. Taylor from the position which he now holds, and the appointment of some one in his place who will appreciate the grave responsibility of such office and attempt to perform its duties in such a way as will promote the welfare and progress of the institution in a more economical and efficient manner than has heretofore prevailed.

Respectfully submitted,

A large, elegant handwritten signature in cursive script, reading "Rody H. Kenner". The signature is written in dark ink and is the central focus of the lower half of the page.

Auditor of State.

Denver, Colorado, October 18, 1909.

SENATE BILL NO. 207, SESSION LAWS 1909.

An Act "To Create the Office of Public Examiner and to Establish a Uniform System of Public Accounting, Auditing and Reporting, Under the Administration of the Auditor of State, and to Provide Penalties for the Violation Hereof."

Approved March 29, 1909.

Hon. Roady Kenehan,
Auditor of State,
Capitol Building.

Dear Sir—Complying with the provisions in Senate Bill No. 207, I submit herewith for your consideration and attention, reports on the penal institutions of the State of Colorado, comprising the following:

Colorado State Penitentiary.
Colorado State Reformatory.
Colorado State Insane Asylum.
Colorado State Industrial School for Boys.
Colorado State Industrial School for Girls.

I would respectfully call attention to the conditions which have existed at these institutions.

At the State Penitentiary we found a shortage in the cash fund.

At the State Reformatory we also found a shortage in the cash fund.

In both these institutions there were numerous expenditures on the part of the Wardens which require an explanation, and we have in our possession the bank checks and other evidences to be presented for your consideration.

We find the accounts of the State Insane Asylum, as well as those of the Industrial School for Boys, are being properly handled, but we will introduce some minor changes.

At the Industrial School for Girls we find that there is much room for improvement, and at this time would recommend that the books be examined at least once a month.

With your permission, we shall inaugurate a system in these institutions which we believe will prevent a recurrence of the errors which have heretofore prevailed.

Respectfully,

J. B. FOLEY,
Public Examiner.

Denver, Colorado, September 1st, 1909.

REPORT ON THE COLORADO STATE PENITENTIARY, CANON CITY, COLORADO.

Examination from May, 1907, to May, 1909.

DISBURSEMENTS.

Officers' salaries	\$26,121.74
Guards' salaries	61,559.91
Stationery and office expenses.....	1,295.54
Provisions	68,115.06
Boots, shoes and clothing.....	14,644.66
Bedding and towels.....	555.90
Drugs and medicines	2,169.91
Tobacco	2,373.95
General expense	18,197.53
Furniture and fixtures.....	483.25
Gardens and ranches.....	6,501.21
Team and tackle.....	4,789.05
Forage	3,802.51
Discharged convicts	1,224.00
Escaped convicts	2,791.24
Improvements and repairs.....	2,796.71
Fuel and lights.....	16,453.72
Lime kilns and quarries.....	16,671.71
Stone yards and quarries.....	1,816.55
Freight and drayage.....	503.90
Hogs and cows.....	275.50
Chaplains' salaries	1,916.66
Physicians' salaries	2,400.00
General repairs	13,552.80
Hospital and insane ward.....	17,982.84
Purchase of land.....	2,500.00
Bakery	5,000.00
Parole officer	4,771.23
Convict labor road building.....	11,497.89
Total	<u>\$312,764.97</u>

EARNINGS.

Lime kilns and quarries.....	\$30,669.28
Stone yards and quarries.....	5,907.58
Leased gardens	5,049.52
Provisions	1,371.22

Shoes and clothing.....	339.90	
Guards' salaries	2,966.52	
Stationery	652.81	
Hogs and cows.....	1,547.58	
Tobacco	19.05	
Forage and teams.....	459.00	
Sundry earnings	666.05	
Total		\$49,648.51

Expense of Commissioners for two years, from March, 1907, to March, 1909:

	Salary.	Mileage.	Total.
Charles Munn, Ouray, Colo.....	\$ 675.00	\$ 534.75	\$ 1,209.75
George Stracy, Trinidad, Colo.....	625.00	340.75	965.75
Ralph L. Taylor, Denver, Colo.....	600.00	994.00	1,594.00
Totals	\$ 1,900.00	\$ 1,869.50	\$ 3,769.50

PRISONERS' CASH FUND.

Cash on hand May 31, 1903.....	\$ 6,261.04	
Receipts from May 31, 1903, to April 6, 1909.....	95,805.58	
Disbursements from May 31, 1903, to April 6, 1909.....		\$94,351.35
Balance April 7, 1909.....		7,715.27
Totals	\$102,066.62	\$102,066.62

The books of the Penitentiary on April 7, 1909, show the State cash account to be as follows:

CASH SUMMARY.

Close of Business, April 6, 1909.

State cash	\$ 776.17	
Receipts after close, April 6, 1909.....	7.50	
Prisoners' cash	7,715.27	
Library fund	114.65	
Commission fund	20.80	
Total		\$ 8,634.39
Amount turned over to Warden Tynan, April 7, 1909, checks on Fremont County National Bank.....	\$ 5,598.16	
Cash	424.25	
Cash items	100.46	
Total		\$ 6,123.17
Deficit		\$ 2,511.22

On March 19, 1909, voucher No. 18,168, for \$250.00, was issued to John Cleghorn for the sale to the Penitentiary of a horse, "Puritan". We find that this horse was purchased by the State of Colorado for the use of the Penitentiary on April

7th, 1905, from one M. T. McCniff, and the same was paid for out of the cash fund of the institution by check of Warden Cleghorn on the Fremont County Bank of Canon City of that date. We can find no record of this amount ever having been returned to the institution.

In October and November of 1907 there is a charge for interest on an overdraft in the bank, while the books of the institution show the amount of cash on hand to be \$13,000 for both these months, which makes it very apparent that these funds were improperly handled. While the biennial report of the institution does not show any outstanding indebtedness, we find accounts due the Penitentiary which have been standing for a year or more.

Of the cash shortage of \$2,511.22, shown above, a part has since been taken care of, but there is still due to the Penitentiary the sum of \$812.00.

There is held as "Cash" in the office of the Penitentiary a voucher in favor of Commissioner Taylor for \$300.00, covering trip made by Mr. Taylor, which Warden Cleghorn paid out of the cash fund. This voucher has never been presented to the State Auditor for payment, and was and is held as "Cash" on instructions of Commissioner Taylor and Warden Cleghorn until the present Auditor of State is retired from office.

In the disbursement of the cash fund of the Penitentiary we find a check for \$200.00, issued on September 5th, 1907, to R. L. Taylor, covering a trip to Chicago. No voucher was issued for this amount, approved by the Board of Commissioners, in the customary manner.

We also find several checks drawn on the cash fund by Mr. Cleghorn for purposes which are not apparent. We are ready to submit these checks for your consideration when called upon to do so.

We are, therefore, of the opinion that these expenditures, amounting to \$1,312.00, and the amount of the checks above referred to, if not explained, should be recovered to the State of Colorado.

Denver, Colorado, September 1, 1909.

REPORT ON THE COLORADO STATE REFORMATORY, BUENA VISTA, COLORADO.

Examination from November 30, 1906, to April 30, 1909.

SUMMARY OF EXPENSES.

Arms and ammunition.....	\$	67.75
Chapel and dining hall building.....		26,455.52
Clothing, boots and shoes.....		8,766.84

Drugs and medicincs.....	457.50
Escape and parole violation.....	940.29
Farm and produce.....	867.11
Forage	4,209.29
Freight and express.....	7,350.43
Fuel and lights.....	7,266.25
Furniture and fixtures.....	1,167.48
General expense	3,966.05
Improvements and repairs.....	11,259.44
Live stock	475.00
Tools and implements.....	814.31
Miscellaneous supplies	1,400.34
Paroled prisoners' expense.....	5,757.60
Provisions	22,058.01
Guards' salaries	19,897.48
Officers' salaries	25,014.30
School expense	813.25
Stamps	221.00
Stationery and office expense.....	959.76
Team and tackle.....	572.14
Telephone and telegraph	399.62
Total	<u>\$141,186.76</u>

SUMMARY OF EARNINGS.

November 30, 1906, to April 30, 1909.

Sales and purchases, general earnings, December 1, 1906, balance.....	\$ 4,500.63
Sales and purchases, general earnings to April 30, 1909.....	2,081.07
Tobacco sales, balance April 30, 1909.....	74.83
Library fund, balance April 30, 1909.....	4.83
Total	<u>\$ 6,661.36</u>

SUMMARY OF PRISONERS' CASH ACCOUNT.

Cash balance, Dec. 1, 1902.....	\$ 213.32
Cash receipts from Dec. 1, 1902, to April 6, 1909.....	11,788.29
Cash disbursements from Dec. 1, 1902, to April 6, 1909....	\$11,818.66
Balance on hand April 7, 1909.....	182.95
Totals	<u>\$12,001.61</u>

SUMMARY OF CASH ACCOUNT.

From December 1, 1902, to April 6, 1909.

Cash balance Dec. 1, 1902.....	\$ 8,107.98
Cash receipts from Dec. 1, 1902, to April 6, 1909.....	30,817.88
Cash disbursements from Dec. 1, 1902, to April 6, 1909....	\$34,927.81
Balance on hand April 7, 1909.....	3,998.05
Totals	<u>\$38,925.86</u>

On April 7, 1910, Warden O'Neill took charge of the institution.

As shown by the books in the office, the amount of cash on hand was.....		\$ 3,999.05
Prisoners' cash		182.95
Making a total of.....		<u>\$ 4,182.00</u>
In lieu of this balance, Mr. Dutcher turned over to Warden O'Neill, cash	\$ 244.95	
Check on First National Bank of Buena Vista.....	3,381.22	
Deficit	555.83	
Totals	\$ 4,182.00	<u>\$ 4,182.00</u>

STATEMENT OF W. E. COLLETT, SECRETARY PRISON ASSOCIATION.

Warden A. C. Dutcher was a delegate to the National Prison Congress of 1907, held at Chicago, September 14th to 19th, inclusive, and was in attendance at the congress every day excepting the last. On the last day Mr. Dutcher and his wife, who was traveling with him, and my wife and I, both of whom were official delegates, started out visiting prisons in the East. Our first stop-over was at Michigan City, Indiana, and we spent several hours that afternoon going through the shops, dining room, cell houses and disciplinary houses, asking questions of the Deputy Warden, the Warden being in Chicago. We left that same night for Jackson City, Michigan, put up at a hotel there over night and the next morning went to the prison, going through the shops, dining room, cell houses there, making a thorough inspection of that institution. That same morning we left for Detroit, reaching there about noon. After luncheon we went out to the Detroit City Workhouse and spent several hours inspecting the discipline, industries, cell houses, chapel and everything in connection with the workhouse. We left that evening by boat for Buffalo, New York, to go to Toronto, Canada, but the Warden (Dutcher) was not well, and we made but one more trip out from Buffalo, and that was to Elmira. We left our wives at Buffalo, went to Elmira together, stopped over night, and spent until nearly noon of the next day going through the Elmira Reformatory. It was Mr. Dutcher's first visit there. I had been there myself the year previous. Mr. Dutcher began to feel worse, instead of better, and went back on the boat to Port Huron, and from there to his mother's, to rest for a few days, until he could get in better physical condition. Mrs. Collett and myself went down to visit the workhouse at Cleveland, Ohio, the penitentiary and workhouse at Cincinnati and Columbus, Ohio.

Warden Dutcher read a paper at this convention on "The Display of Force and Arms in a Penal Institution."

Dr. Taylor was a delegate to this convention and is registered with the secretary of the meeting, and went on as far East as Concord, Mass., visiting prisons, but his name does not appear as having taken part in the convention.

Dr. Taylor is registered as a delegate to the convention in Richmond, Va., November 14th to 19th, 1908, but does not appear to have taken any active part in it.

Expenses of the Commissioners for the two years from April 3, 1907, to April 7, 1909:

Included in Maintenance Fund of Institution:

	Salary.	Mileage.	Total.
George Stracy, Trinidad, Colo.....	\$ 841.10	\$ 1,102.40	\$ 1,943.50
Charles Munn, Ouray, Colo.....	800.00	1,318.00	2,118.00
R. L. Taylor, Denver, Colo.....	766.66	1,248.00	2,014.66
Totals	\$ 2,407.76	\$ 3,668.40	\$ 6,076.16

The charges for mileage are in excess of the amount necessarily traveled. In the account of Commissioner Munn, the correct mileage was charged for a period covering two years, and for the following two years was raised 120 miles each trip, or a total excess expenditure of \$283.20.

On October 25, 1903, Mr. Dutcher went to Louisville, Kentucky, and took out of the cash fund the sum of \$131.00, covering the expenses of the trip.

On July 31, 1905, he took from the cash fund \$51.00, and on August 31, 1905, \$147.30, for railroad ticket to Portland, and expenses for such trip. On October 31, 1907, he took from the cash fund the sum of \$170.00, for trip to Prison Congress at Chicago, September 14th to 19th.

Such trips, if authorized, should have been paid for by vouchers on the Auditor of State, approved by the Board of Commissioners, and not taken out of the cash fund of the institution. The law provides that this cash shall be turned over to the State Treasurer and disbursed in the same manner as a regular appropriation. (Sec. 4853, R. S. '08.)

Of the deficit of \$555.83, shown above, \$97.00 is still unpaid, this being voucher allowed by Warden Dutcher in favor of Commissioner Stracy.

In the disbursement of the cash fund we find the following checks issued to Warden Dutcher, personally, which we cannot find is an expense of the institution; and there is no record of these amounts having been returned to the cash fund:

November 5, 1903, No. 941.....	\$ 496.22
July 1, 1903, No. 838.....	517.33
May 1, 1903, No. 774.....	414.30
Total	\$ 1,427.85

We are therefore of the opinion that this shortage of \$1,427.85 in the cash fund of the institution, the expenditure of \$499.30 covering the above trips, also the excess mileage of Commissioner Munn, amounting to \$283.20, and voucher for \$97.00 paid Commissioner Stracy; or a total of \$2,307.35, should be recovered to the State of Colorado.

Denver, Colorado, September 11, 1909.

**REPORT ON THE COLORADO STATE INSANE ASYLUM, PUEBLO,
COLORADO.**

Examination from December 1, 1907, to July 31, 1909.

EMERGENCY CASH FUND.

Cash in bank, August 1, 1909.....	\$ 228.42	
Checks outstanding	129.65	
		\$ 98.77
Vouchers assigned and payable to E. Weinhausen, Steward (held as cash).....		401.23
Total		\$ 500.00

This fund was created by the Board of Commissioners several years ago, and the sum of \$500.00 was drawn on the maintenance fund and turned over to the Steward, Mr. Weinhausen, and is used by him to make small emergency purchases for the institution, paying cash for same and taking an assigned voucher which reimburses the fund for the cash so paid.

MISCELLANEOUS CASH SALES ACCOUNT.

This account is for money received by the institution for miscellaneous sales, such as of junk, and the receipts are turned over to the State Treasurer.

Cash on hand Nov. 30, 1907.....	\$ 197.35	
Cash received Nov. 30, 1907, to July 31, 1909.....	565.87	
		\$ 763.22
Remitted to State Treasurer on Jan. 29, 1909.....		463.80
Cash on hand July 31, 1909.....		\$ 299.42

PATIENTS' CASH ACCOUNT.

This account is money belonging to the patients of the institution. In checking this account we found a difference between the last report of February 14th, 1908, and the cash book, so we checked back to the previous report of May 8, 1906:

Cash on hand May 8, 1906.....		\$ 1,170.47
Received May 8, 1906, to July 31, 1909.....		1,926.36
Total		<u>\$ 3,096.83</u>
Paid by check May 8, 1906, to July 31, 1909.....		2,148.43
Total		<u>\$ 948.40</u>
Oct. 22, 1907, outstanding check No. 174, Stewart Eddy....\$	.50	
Oct. 31, 1907, outstanding check No. 181, Parelee Whaley	.19	
		<u>.69</u>
Total		<u>\$ 949.09</u>
July 31, 1909, cash in First National Bank of Pueblo.....\$	948.98	
Cash on hand.....	.11	
Grand total	\$ 949.09	<u>\$ 949.09</u>

We checked the voucher record and voucher book and ledger and found them correct.

We submit below an itemized statement of the business of the institution covering the above period:

Total vouchers issued from Dec. 1, 1907, to July 31, 1909.		\$295,528.55
Vouchers drawn on funds as follows:		
Maintenance	\$ 88,763.53	
One-fifth mill levy.....	131,614.43	
Repair fund	547.35	
Building fund	45,421.05	
Heating	2,680.50	
Purchase, lots and lands.....	15,624.80	
Insurance	10,876.89	
Totals	<u>\$295,528.55</u>	<u>\$295,528.55</u>

The following is a list of the distribution of the maintenance and 1-5 mill levy fund:

Maintenance, as shown above.....		\$ 88,763.53
One-fifth mill levy, as shown above.....		131,614.43
		<u>\$220,377.96</u>
Table	\$ 70,935.69	
Tableware	886.43	
Contingent	6,855.71	
Improvement and repairs.....	3,987.15	
Fuel	21,833.48	
Bedding	3,413.43	
Stable, farm and grain.....	6,455.98	
Clothing	11,804.59	
Kitchen	1,255.89	
Furniture	490.63	
Telephone and telegraph.....	716.65	

Medical supplies	1,143.87	
Water	6,130.58	
Gas	920.05	
Freight and express.....	619.98	
Transportation	196.70	
Salaries and wages.....	63,550.65	
Laundry supplies	1,644.63	
Steam laundry	1,715.90	
Electric light	685.37	
Advertising	25.11	
Amusements	356.90	
Insurance (from Maintenance Fund).....	686.00	
Ice box	825.00	
Extra and furnishings, new cottage.....	5,498.75	
New fence	1,381.86	
Laundry machinery	192.50	
Painting and plastering.....	1,216.50	
Boilers	2,011.02	
Screens	585.96	
New water pipe.....	1,974.40	
Team	400.00	
Dynamos and engine.....	355.60	
Ditch	250.00	
Adding machine	375.00	
Totals	\$220,377.96	\$220,377.96

The books of the institution had been examined by the last Public Examiner to November 30th, 1907.

Denver, Colorado, September 17, 1909.

**REPORT ON INDUSTRIAL SCHOOL FOR BOYS, GOLDEN,
COLORADO.**

Examination from December 1st, 1907, to November 30th, 1908, and from December 1st, 1908, to August 31st, 1909:

RECEIPTS—APPROPRIATIONS.

The appropriation made by the Sixteenth General Assembly for the maintenance and support of this institution, from Dec. 1, 1906, to Nov. 30, 1908, in House Bill No. 93, was for..... \$130,000.00

RECEIPTS—CASH.

The former Public Examiner, in his report of December, 1907,		
showed cash on deposit with the State Treasurer of.....		6,262.99
Cash received and paid over to the State Treasurer from Dec.		
1, 1907, to Nov. 30, 1908:		
Jan. 7, 1908	Receipt No. 487.....	\$ 140.93
Feb. 3, 1908	Receipt No. 500.....	605.00
Mch. 3, 1908	Receipt No. 518.....	1,278.25
Apr. 6, 1908	Receipt No. 542.....	342.80
May 6, 1908	Receipt No. 557.....	87.45
June 6, 1908	Receipt No. 575.....	931.17
July 6, 1908	Receipt No. 587.....	578.48
Aug. 6, 1908	Receipt No. 598.....	970.82
Sept. 4, 1908	Receipt No. 607.....	918.17
Oct. 2, 1908	Receipt No. 621.....	503.18
Nov. 6, 1908	Receipt No. 640.....	1,369.42
Nov. 20, 1908	Receipt No. 649.....	704.50
Nov. 30, 1908	Receipt No. 660.....	1,351.31
		9,781.08
Total		\$146,044.07

Statement of vouchers issued from December 1st, 1906, to November 30, 1907, as shown by former Examiner's report: \$79,982.30.

Vouchers issued from December 1, 1907, to November 30, 1908:

Vouchers issued from Dec. 1, 1907, to Nov. 30, 1908.....	\$ 79,982.00
Board of Control.....	\$ 1,611.40
Officers	21,348.12
Stationery and office expenses.....	430.83
Subsistence	14,713.63
Clothing	1,617.28
Shoes	1,883.41
Beds, bedding and towels.....	188.82
Hospital	115.30
General expense	4,024.17
Discharged	12.50
Escaped	106.35
Furniture and fixtures.....	560.45
Library	228.40
Farm and garden.....	530.94
Improvements	11,233.56
Repairs	788.26
Fuel	7,698.09

Light	254.91	
Tools and implements.....	171.47	
Freight and express.....	674.84	
Insurance	118.70	
Printing office	373.32	
School supplies	96.46	
Green house and lawn.....	12.25	
Blacksmith and machine shop.....	93.32	
Machinery repairs and machinery.....	567.53	
Paroled boys	324.95	
Laundry	524.75	
Manual training	32.51	
Live stock and feed.....	<u>3,623.90</u>	
Total		\$ 73,960.42
Expenses of institution for the entire period.....		\$153,942.72
Appropriations for the period as shown above.....		<u>146,044.07</u>
Deficit for the period.....		\$ 7,898.65

Report from December 1st, 1908, to August 31st, 1909.

RECEIPTS—APPROPRIATIONS.

At the beginning of this period the institution showed a deficit of \$7,898.65.

The Seventeenth General Assembly, in Senate Bill No. 31, made an appropriation of \$7,898.65, which wiped out this deficit.

In Senate Bill No. 29 there was appropriated for the support and maintenance of the institution for the years 1908 to 1910, inclusive..\$140,000.00

Furnishing cottage	20,000.00	
Addition to stand-pipe.....	2,200.00	
Addition to boiler house.....	3,500.00	
Erecting pump house.....	1,600.00	
Erecting barn	1,100.00	
Sewer system with city of Golden.....	<u>2,000.00</u>	
Total		\$170,400.00

DISBURSEMENTS.

"MAINTENANCE FUND."

Appropriation		\$140,000.00
Distribution of vouchers from Dec. 1, 1908, to Aug. 31, 1909:		
Board of Control.....	\$ 500.20	
Officers	14,119.81	
Stationery and office expense.....	466.57	
Subsistence	13,299.77	
Clothing	<u>3,269.90</u>	

Shoes	1,927.44	
Beds, bedding and towels.....	714.19	
Hospital	62.90	
General expenses	2,500.68	
Discharged	241.90	
Escaped	100.15	
Furniture and fixtures.....	811.17	
Library and amusements.....	256.56	
Farm and garden.....	663.43	
Improvements	2,379.85	
Repairs	1,138.37	
Fuel	4,363.12	
Light	86.28	
Tools and implements.....	300.41	
Freight and express.....	226.90	
Insurance	1,395.17	
Printing office	452.36	
School supplies	431.85	
Paroled boys	235.20	
Machinery and repairs.....	3,204.39	
Manual training	472.91	
Live stock and feed.....	2,759.95	
Blacksmith shop	93.56	
Laundry	553.88	
Green house and lawn.....	107.60	
	<u>\$ 57,137.04</u>	
Balance of appropriation Sept. 1, 1909.....	82,862.96	
Totals	\$140,000.00	\$140,000.00

STANDPIPE FUND.

Appropriation	\$ 2,200.00	
Vouchers drawn	1,648.00	
Balance in fund, Sept. 1, 1909.....		\$ 552.00

Voucher No. 5989—\$25.00, Crocker & Ketchum, August 18, 1909, "For report on anchorage and foundation for standpipe," was drawn on the "Maintenance Fund," but should have been drawn on the "Standpipe Fund."

PUMP HOUSE FUND.

Appropriation	\$ 1,600.00	
Vouchers drawn	468.00	
Balance in fund Sept. 1, 1909.....		\$ 1,132.00

BARN FUND.

Appropriation	\$ 1,100.00	
Vouchers drawn (none).....		
Balance in fund Sept. 1, 1909.....		\$ 1,100.00

SEWER FUND.

Appropriation	\$ 2,000.00
Vouchers drawn	2,000.00
Balance	-----

BOILER HOUSE AND FURNISHINGS.

Appropriation	\$ 3,500.00
Vouchers drawn	-----
Balance in fund Sept. 1, 1909.....	\$ 3,500.00

COTTAGE FUND.

Appropriation	\$ 20,000.00
Vouchers drawn	1,500.00
Balance in fund Sept. 1, 1909.....	\$18,500.00

On August 18, 1909, voucher No. 5993, for \$450.00, issued to G. W. Roe, covered part payment for plans and specifications for cottage.

This voucher should have been drawn on the "Cottage Fund." but, through an arrangement with the Auditor's department, was drawn on and paid out of the "Maintenance Fund". A letter attached to the vouchers explains this transaction.

Voucher No. 5,188, issued on November 30, 1908, to Wm. M. Sarell, for \$10.50, drawn on the "Deficiency Fund," was cancelled, and voucher No. 5,999, issued August 18, 1909, was issued in lieu thereof, but was drawn on and paid out of the "Cash Fund".

On March 17, 1909, voucher No. 5,448, for \$7.10, issued to J. H. Brown, drawn on the "Maintenance Fund," was paid out of the "Deficiency Fund," which leaves a balance in this fund of \$3.40.

CASH PAID TO STATE TREASURER.

Sept. 7, 1909	No. 785	.....	\$ 561.03
Feb. 2, 1909	No. 686	.....	964.20
Mch. 3, 1909	No. 699	.....	172.90
Apr. 8, 1909	No. 731	.....	489.55
Apr. 3, 1909	No. 747	.....	190.48
June 2, 1909	No. 771	.....	1,444.76
July 6, 1909	No. 799	.....	825.19
Aug. 5, 1909	No. 819	.....	411.87
Deposited with the State Treasurer from Dec. 1, 1908, to Aug. 31, 1909.....			\$ 5,059.98

The cash book for May, 1909, shows that there was paid into the State Treasury by the Denver Juvenile Court for the Industrial School..... 330.00

Total\$ 5,389.98

Vouchers drawn on cash fund from Dec. 1, 1908, to Aug.

31, 1909		\$ 6, 418.70
Amount overdrawn	1,028.72	
Totals	\$ 6,418.70	\$ 6,418.70
The Superintendent has in his possession, drawn against		
this fund, Voucher No. 4900, Blackmer and Nelson, for		\$ 1,500.00
Voucher No. 5999, William Sarell, for.....		10.50
Making a total of.....		\$ 1,510.50

SALARY AND EXPENSES OF BOARD OF CONTROL.

Dec. 1, 1906, to Nov. 30, 1908.

THOMAS J. DOWNEN.

Voucher

No.	Date	Salary	Miles	Mileage	Total
3389	Mch. 20, 1907.....	\$ 75.00	810	\$ 81.00	\$156.00
3656	June 19, 1907.....	75.00	810	81.00	156.00
3947	Sept. 18, 1907.....	75.00	810	81.00	156.00
4212	Dec. 18, 1907.....	75.00	810	81.00	156.00
4479	Mch. 18, 1908.....	75.00	810	81.00	156.00
4731	June 17, 1908.....	75.00	810	81.00	156.00
4969	Sept. 16, 1908.....	75.00	810	81.00	156.00
5116	Nov. 30, 1908.....	75.00	1,080	108.00	183.00
Totals		\$600.00	6,750	\$675.00	\$1,275.00

JOSEPH DENNIS, JR.

Voucher

No.	Date	Salary	Miles	Mileage	Total
3391	Mch. 20, 1907.....	\$ 75.00	6	\$.60	\$ 75.60
3655	June 19, 1907.....	75.00	6	.60	75.60
3946	Sept. 18, 1907.....	75.00	2	.20	75.20
4211	Dec. 18, 1907.....	75.00	36	3.60	78.60
4478	Mch. 18, 1908.....	75.00	8	.80	75.80
4730	June 17, 1908.....	75.00	6	.60	75.60
4968	Sept. 16, 1908.....	75.00	6	.60	75.60
5115	Nov. 30, 1908.....	75.00	8	.80	75.80
Totals		\$600.00	78	\$ 7.80	\$607.80

JOHN R. SCHERMERHORN.

Voucher

No.	Date	Salary	Miles	Mileage	Total
3354	June 19, 1907.....	75.00	90	9.00	84.00
3354	June 19, 1907.....	75.00	90	9.00	84.00
3945	Sept. 18, 1907.....	75.00	60	6.00	81.00
4210	Dec. 18, 1907.....	75.00	60	6.00	81.00
4477	Mch. 18, 1908.....	75.00	120	12.00	87.00
4729	June 17, 1908.....	75.00	90	9.00	84.00
4967	Sept. 16, 1908.....	75.00	90	9.00	84.00
5114	Nov. 30, 1908.....	75.00	120	12.00	87.00
Totals	.....	\$600.00	720	\$ 72.00	\$672.00

RECAPITULATION.

SALARY AND EXPENSES OF BOARD OF CONTROL.

Dec. 1, 1906, to Nov. 30, 1908.

Name	Salary	Miles	Mileage	Total
Thos. J. Downen.....	\$600.00	6,750	\$675.00	\$1,275.00
Jos. Dennis, Jr.....	600.00	78	7.80	607.80
J. R. Schermerhorn.....	600.00	720	72.00	672.00
Totals	\$1,800.00	7,548	\$754.80	\$2,554.80

SALARY AND EXPENSES OF BOARD OF CONTROL.

Dec. 1, 1908, to Aug. 31, 1909.

THOMAS J. DOWNEN.

Voucher

No.	Date	Salary	Miles	Mileage	Total
5409	Mch. 17, 1909.....	\$ 75.00	810	\$ 81.00	\$156.00
5796	June 16, 1909.....	25.00	...	.....	25.00
Totals	.....	\$100.00	810	\$ 81.00	\$181.00

JOSEPH DENNIS, JR.

Voucher

No.	Date	Salary	Miles	Mileage	Total
5408	Mch. 17, 1909.....	\$ 75.00	6	\$.60	\$ 75.60
5794	June 16, 1909.....	75.00	6	.60	75.60
Totals	.....	\$150.00	12	\$ 1.20	\$151.20

JOHN R. SCHERMERHORN.

Voucher

No.	Date	Salary	Miles	Mileage	Total
5407	Mch. 17, 1909.....	\$ 75.00	90	\$ 9.00	\$ 84.00
5795	June 16, 1909.....	75.00	90	9.00	84.00
Totals	.....	\$150.00	180	\$ 18.00	\$168.00

RECAPITULATION.

SALARY AND EXPENSES OF BOARD OF CONTROL.

Dec. 1, 1908, to Aug. 31, 1909.

Name	Salary	Miles	Mileage	Total
Thos. J. Downen.....	\$100.00	810	\$ 81.00	\$181.00
Jos. Dennis, Jr.....	150.00	12	1.20	151.20
J. R. Schermerhorn.....	150.00	180	18.00	168.00
Totals	\$400.00	1,002	\$100.20	\$500.20

FRED L. PADDELFORD, SUPERINTENDENT.

Expenses

Salaries

Voucher	Date	Amount	Voucher	Amount
No. 4309	Dec. 18, 1907	\$ 132.14	No. 4213.....	\$ 208.33
No. 4394	Jan. 20, 1908	118.55	No. 4311.....	208.33
No. 4475	Feb. 12, 1908	124.26	No. 4399.....	208.33
No. 4559	Mch. 18, 1908	91.12	No. 4480.....	195.83
No. 4648	Apr. 20, 1908	95.55	No. 4562.....	195.83
No. 4728	May 18, 1908	116.03	No. 4652.....	195.83
No. 4810	June 16, 1908	44.02	No. 4732.....	195.83
No. 4895	July 20, 1908	112.60	No. 4811.....	195.83
No. 4965	Aug. 17, 1908	105.59	No. 4896.....	195.83
No. 5028	Sept. 16, 1908	65.56	No. 4970.....	195.83
No. 5063	Oct. 19, 1908	293.48	No. 5029.....	195.83
No. 5113	Nov. 19, 1908	113.63	No. 5072.....	195.83
No. 5151	Nov. 30, 1908	45.71	No. 5117.....	195.83
		\$1,458.24		\$2,583.29
Salary	.....		\$2,583.29	
Expenses	.....	1,458.24		
Total	.....			\$4,041.53

FRED L. PADDELFORD, SUPERINTENDENT.

Expenses			Salaries	
Voucher	Date	Amount	Voucher	Amount
No. 5306	Jan. 18, 1909	\$ 232.30	No. 5200	\$ 195.83
No. 5395	Feb. 15, 1909	193.70	No. 5345	195.83
No. 5507	Mch. 17, 1909	72.74	No. 5410	195.83
No. 5610	Apr. 19, 1909	117.96	No. 5509	195.83
No. 5702	May 19, 1909	152.16	No. 5615	195.83
No. 5797	June 16, 1909	91.68	No. 5703	195.83
No. 5898	July 21, 1909	11.96	No. 5802	195.83
No. 5994	Aug. 18, 1909	115.61	No. 5904	208.33
		<u>\$1,088.11</u>		<u>\$1,579.08</u>
Salary				\$1,579.08
Expenses				<u>1,088.11</u>
Total				<u>\$2,667.19</u>

The ledger shows the following open accounts, due by the State Industrial School:

P. Sawtelle, board paid in advance	\$ 160.00
Mrs. Mida Stevens, board paid in advance	60.00
Mrs. Gray, board paid in advance	60.00
Mrs. Stella Hodges, board paid in advance	80.00
Mrs. Trotter, board paid in advance	40.00
Mr. A. E. Wilson, due him for money paid in advance	50.00
Total	<u>\$450.00</u>

The ledger shows the following bills due to the State Industrial School:

State of Wyoming, boarding, July and August, 1909	\$ 816.78
U. S. Government, boarding, July and August, 1909	80.00
Mrs. Duvall, February 1, 1909	920.00
S. N. Rose, to September 1, 1909, boarding	100.00
Mrs. Burniker, February 29, 1908, boarding	20.00
St. Louis Trust Co., December 1, 1908, to June 17, 1909	130.00
J. W. Nitcher, April 1, 1903, to March 4, 1905, boarding	462.58
Mrs. Lillian Sushey, December 15, 1897, boarding	5.00
Thos. Leftwich, discharged Dec. 3, 1908	260.00
E. H. Cook, February 1, 1908, boarding	260.00
C. M. Lindquist, May 31, 1905, boarding	20.00
J. H. Linder & Co., September and October, 1897, Adv	1.00
Rock Flour Company, September and October, 1897, Adv	1.00
Total	<u>\$2,876.36</u>

VOUCHERS ISSUED FOR LEGAL SERVICES.

Voucher No. 5609, April, 1909, William A. Dier, drawn on the "Maintenance Fund" for services rendered April 15, 1909, in examination and report on title to land in section 34, twp. 3 south, range 70 west, owned by Emma P. Frost, for.....	\$10.00
Voucher No. 5788, June 16, 1909, William A. Dier, drawn on "Maintenance Fund," June 11, 1909, for examination and report on title of Teller land, for	10.00
Voucher No. 4898, July 21, 1909, Edward S. Stimson, drawn for legal services and charged to "Maintenance Fund," on April 23, 24 and 28th: in the matter of application to the District Court of the city and county of Denver, that boys under parole from the State Industrial School, arrested on charges of offenses committed during parole be returned to the State Industrial School. Work in office and two appearances in court.....	30.00

We give you below copies of the minutes relative to the erection of the new cottage:

State Industrial School.

Golden, Colorado, July 2, 1909.

Contractors Towers, of Denver, Colorado, and Lyon & Axtell, of Pueblo, Colorado, submitted bids for the construction of the "cottage." Lyon & Axtell, being lowest, \$22,678.00; all bids rejected, and bidders requested to submit bids, omitting cement floor in basement, electric wiring, plumbing and steam fitting, said bids to be opened at office of Secretary Schermerhorn, in Denver, Colorado, July 7, 1909.

Denver, Colorado, July 7, 1909.

The board of control of the State Industrial School met in special session at 3 p. m. to receive bids for the construction of the "cottage."

Bid of Lyon & Axtell, at \$19,996.00, being the lowest—omitting cement floor in basement, electric wiring, plumbing and steam fitting—the said firm of Lyon & Axtell were awarded the contract.

JOS. DENNIS, JR., President.

JOHN R. SCHERMERHORN, Secretary.

Golden, Colorado, July 21, 1909.

The board met at special session at 9:45 a. m.; absent, Mr. Merrick. * * * Because of danger of disintegration in the native sand stone, if used in the new cottage, according to plans and specifications adopted, it was, upon motion, adopted that basalt

rock be substituted, inasmuch as Architect Roe recommended such action, the additional cost to be paid out of the "cash fund."

JOS. DENNIS, JR., President.

JOHN SCHERMERHORN, Secretary.

Denver, Colorado, December 17, 1908.

The board of control of the State Industrial School for Boys, Golden, Colorado, met at the Albany Hotel, in Mr. Downen's room, to consider the application of the Central Colorado Power Company for right of way through the Industrial School grounds. Besides all the members of the board, there were present the superintendent of the Industrial School, register of State Land Board and attorneys for the power company.

After a full discussion of the question under consideration the board of control unanimously voted to not oppose the power company in putting up its power line, leaving the power company to bring the matter before the General Assembly for adjudication, the board not having authority to grant the right of way.

JOHN SCHERMERHORN, President.

JOS. DENNIS, JR., Secretary.

THOMAS J. DOWNEN, Member.

REPORT ON INDUSTRIAL SCHOOL FOR GIRLS, MORRISON, COLORADO.

Denver, Colorado, September 30, 1909.

Examination from December 1, 1906, to November 30, 1908.

RECEIPTS—APPROPRIATIONS.

The appropriation made by the Sixteenth General Assembly for the maintenance and support of this institution, from December 1, 1906, to November 30, 1908, in House Bill No. 170, was for.....	\$27,000.00
And for cottage.....	10,000.00
House Bill No. 83 appropriated for indebtedness incurred dur- ing the year 1906.....	10,471.96
House Bill No. 84 appropriated for maintenance and support for the year 1907.....	3,000.00
	————— \$50,471.96

RECEIPTS—CASH.

On deposit with State Treasurer, December 1, 1906.....	\$ 27.38
Received from counties for support of inmates and turned over to State Treasurer from December 1, 1906, to November 30, 1908.....	22,529.57
Summit county judgment.....	633.58

Interest on bond.....	5.35	
Interest on Denver warrant No. 23,594.....	4.85	
Rebates on fire insurance.....	12.57	
Rebates on Gove & Walsh, architects.....	25.00	
		23,238.30
Total		<u>\$73,710.26</u>
Vouchers issued from December 1, 1906, to November 30, 1908, on "Cash Fund".....	\$10,492.39	
Vouchers issued prior to December 1, 1906, and paid after December 1, 1906, on "Cash Fund".....	226.13	
Vouchers outstanding November 30, 1908.....	\$.67.66	
Voucher No. 88, December, 1906, E. Cargell, for \$33.33, paid as \$33.00.....	.33	
		67.99
Cash on deposit with State Treasurer, November 30, 1908.....	12,587.77	
		<u>23,238.30</u>
Total		\$23,238.30
Distribution of All Vouchers Drawn From Dec. 1, 1906, to Nov. 30, 1908.		
Salaries	\$16,737.89	
General expenses.....	1,890.57	
Provisions	7,487.60	
Printing stationery and postage.....	192.62	
Barn expense.....	1,521.36	
Board of inmates.....	567.00	
Board of inmates, exp.....	122.03	
Transportation of inmates.....	700.29	
Fuel and light.....	3,395.60	
Escaped	39.30	
Furniture and fixtures.....	177.00	
Hospital and medical expense.....	665.75	
Farm and garden.....	1,596.57	
Repairs and renewals.....	8,164.16	
Live stock.....	186.75	
Shoes and clothing for inmates.....	3,642.49	
School supplies.....	167.14	
Farm implements.....	146.70	
Insurance	1,231.38	
Sewer	358.75	
Religious services, exp.....	10.15	
Building material.....	11,954.55	
		<u>\$60,956.65</u>
Expenses of institution for period.....	\$60,956.65	

Unused appropriations.....	166.84	
Cash on deposit with State Treasurer, November 30, 1908.....	12,587.77	
Cash receipts for period.....		\$23,238.30
Appropriations		50,471.96
		<hr/>
Totals	\$73,710.26	\$73,710.26

The board of control, at a meeting held on Saturday, March 8, 1908, charged off the following amounts due from counties for support of inmates:

Dec., 1903.	Costilla county.....	\$ 25.00
Jan., 1906.	Gilpin county	316.50
Jan., 1906.	Jefferson county.....	15.48
Jan., 1906.	Larimer county	61.50
Sept., 1905.	Mesa county	226.00
Parole Outfit.	Pueblo county	37.75
July, 1903.	Elbert county	45.50
May, 1904.	Eagle county	2.50
May, 1907.	El Paso county.....	46.50
		<hr/>
Total		\$ 776.73

EXAMINATION FROM DECEMBER 1, 1908, TO AUGUST 31, 1909.

RECEIPTS—APPROPRIATIONS.

The appropriation made by the Seventeenth General Assembly for the maintenance and support of this institution from December 1, 1908, to November 30, 1910, in S. B.

No. 261, was for.....	\$40,000.00
Improving grounds	2,500.00
Artesian well.....	4,000.00
Sewerage system.....	2,500.00
	<hr/>
Total	\$49,000.00

RECEIPTS—CASH.

On deposit with State Treasurer December 1, 1908.....	\$12,587.77
Cash in hands of superintendent August 31, 1909.....	981.00
From counties for support of inmates.....	11,393.50
Sale of two horses.....	200.00
Sale of one cow.....	35.00
Sale of old pump.....	40.00
	<hr/>
Total	\$25,237.27
	<hr/>
	\$74,237.27

Vouchers drawn from December 1, 1908, to August 31, 1909....	\$15,273.15
Vouchers drawn prior to December 1, 1908, and paid Decem- ber 1, 1908.....	67.66
Voucher No. 27, July, 1909, drawn on maintenance fund and paid from cash fund.....	24.75
Vouchers outstanding (not paid).....	8,898.71
Cash with State Treasurer September 1, 1909.....	8,898.71
Cash on hand with superintendent September 1, 1909.....	981.00
	<hr/>
Total	\$25,237.27

DISTRIBUTION OF ALL VOUCHERS DRAWN FROM DECEMBER 1, 1908,
TO AUGUST 31, 1909.

Salaries	\$ 7,063.41
General miscellaneous expenses.....	508.79
Provisions	2,759.57
Office expenses.....	168.29
Barn	525.13
Sewer	145.00
Sidewalks	58.25
Board of inmates.....	539.49
Transportation of inmates.....	274.75
Fuel and light.....	938.68
Hospital	670.91
Farm and garden.....	416.29
Repairs and renewals.....	1,446.12
Live stock.....	602.50
Shoes and clothing.....	845.01
School supplies.....	143.01
Farm implements.....	124.59
House supplies and renewals.....	1,100.74
New building.....	324.87
	<hr/>
Total	\$18,655.40

BALANCE IN FUNDS SEPTEMBER 1, 1909.

Maintenance fund.....	\$46,640.12
Barn and sidewalks.....	2,441.75
Sewer	2,500.00
Artesian well.....	4,000.00
	<hr/>
Total	\$74,237.27

INMATES' CASH FUND.

Deposited with superintendent January 1, 1909, to August 31, 1909.....	\$ 244.62	
Returned to inmates.....		\$ 202.33
Balance on hand September 1, 1909.....		42.29
	<hr/>	<hr/>
Total	\$ 244.62	\$ 244.62

AMOUNTS DUE FROM COUNTIES SEPTEMBER 1, 1909, AS SHOWN BY THE SCHOOL RECORDS.

Archuleta county.....	\$ 32.00	
Boulder county.....	31.00	
Chaffee county.....	15.50	
Denver county.....	568.00	
El Paso county.....	271.00	
Fremont county.....	86.50	
Jefferson county.....	31.00	
Lake county.....	15.50	
La Plata county.....	124.00	
Las Animas county.....	114.50	
Logan county.....	31.00	
Mesa county.....	31.50	
Montrose county.....	92.50	
Otero county.....	15.50	
Pueblo county.....	132.50	
San Miguel county.....	15.50	
Teller county.....	62.00	
Delta county.....	15.00	
Gilpin county.....	20.50	
Gunnison county.....	92.00	
Montezuma county.....	62.00	
Saguache county.....	9.00	
	<hr/>	
Total		\$1,868.00

EXPENSES OF BOARD OF CONTROL DECEMBER 1, 1906, TO SEPTEMBER 1, 1909.—(INCLUDED IN "GENERAL EXPENSE ACCOUNT" SHOWN ABOVE).

Mrs. Henry VanKleeck, Denver.....	\$40.28
Josephine L. Peavey, Colorado Springs.....	68.70
December, 1906, auto hire for Board of Control.....	12.00
	<hr/>
Total	\$120.98

Statement showing the amount paid for salaries and expenses of the boards of control of the penal institutions for a period of two years:

PENITENTIARY.

	Salary.	Expense.
Charles Munn	\$ 675.00	\$ 534.75
George Stracy	625.00	340.75
Ralph L. Taylor	600.00	594.00

REFORMATORY.

	Salary.	Expense.
Charles Munn	\$ 841.10	\$1,102.40
George Stracy	800.00	1,318.00
Ralph L. Taylor	766.66	1,248.00

INSANE ASYLUM.

	Salary.	Expense.
Dr. C. F. Andrew.....	\$1,200.00	.....
M. Studziwski	375.00	.....
M. A. Vigil	1,200.00	.....
Rev. J. W. Finkbiner.....	825.00	.....

GIRLS' INDUSTRIAL SCHOOL.

	Salary.	Expense.
Mrs. H. VanKleeck.....	\$ 40.28
J. L. Peavey	68.70
Board of Control	12.60

BOYS' INDUSTRIAL SCHOOL.

	Salary.	Expense.
Thomas J. Downen	\$ 100.00	\$ 81.00
Joseph Dennis, Jr.	150.00	1.20
J. R. Schermerhorn	150.00	18.00
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Total	\$3,307.76	\$5,759.08
Grand Total		\$14,066.84

REPORT ON THE PRINTING COMMISSIONER'S DEPARTMENT AND THE GENERAL INCIDENTAL FUND.

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Examination of Printing Fund from Dec. 1, 1906, to Nov. 30, 1908.

RECEIPTS.

By appropriation, House Bill No. 34.....	\$15,500.00
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DISBURSEMENTS.

Secretary of State.....	\$ 1,410.32	
Auditor	2,428.21 *	
Treasurer	511.50	
Legal department	703.13	
Superintendent Public Instruction.....	1,892.84	
Supreme Court	18.25	
State Engineer	18.00	
Board of Health.....	2,483.02	
Executive department	290.00	
Game and Fish Commissioner.....	192.99	
Board of Charities and Corrections.....	429.92	
Board of Child and Animal Protection.....	517.30	
Commissioner of Printing.....	86.94	
Board of Land Commissioners.....	345.15	
Board of Equalization.....	1,008.40	
Coal Mine Inspector.....	1,441.07	
Auditing Board . . . . .	.40	
Boiler Inspector	1.20	
Bureau of Horticulture.....	7.50	
Board of Pardons.....	238.20	
Historical and natural history.....	19.60	
Bureau of Mines.....	18.50	
Dairy Commissioner	59.58	
State institutions	1,289.99	
Stock Inspection Board.....	85.90	
Oil Inspector	2.00	
	\$15,500.00	\$15,500.00

REPORT OF THE GENERAL INCIDENTAL FUND.

Examination from December 1, 1906, to November 30, 1908.

RECEIPTS.

Appropriation, House Bill No. 34.....	\$15,000.00
Appropriation, House Bill No. 503.....	50,000.00
By transfer, Kansas-Colo. fund.....	432.00
By transfer, Pure Food fund.....	111.39

DISBURSEMENTS.

To warrants issued on account of departments.....	\$65,543.39	
	<u>65,543.39</u>	<u>65,543.39</u>

An examination of the vouchers for the period covered by this report, discloses the fact that very little attention was paid to the law governing the disbursement of this fund. Vouchers for extra clerical and other services for various departments were drawn for the sum of \$4,358.35, in direct violation of law, and vouchers have been allowed for expenses for various trips outside the State without any receipts attached to same and in some instances without any pretences of even presenting an itemized bill.

Special attention is called to the following vouchers:

REVENUE, 1907.

Voucher No. 699, Jesse F. McDonald, Governor, cigars, punch, etc., for reception	\$ 197.00
(Above should have been paid out of the Governor's contingent fund.)	
Voucher No. 769, Walter F. Brown, "watchman" in Bureau of Mines, Dec., 1907	75.00
(No provision in law for payment of above.)	
Voucher No. 1048, John L. Russell (Oil Inspector).....	43.65
(The above voucher is for a trip to Topeka, Kansas, and while the items are set out in detail, no receipts are attached nor is the object of the trip stated. There is no provision in law for the payment by the State of any bills incurred by the State Oil Inspector, as his office is supposed to be self-sustaining. In this year Mr. Russell received in fees in his office the sum of \$4,744.54, none of which was turned into the State Treasury.)	
Voucher No. 2582, Franklin Press Company..... (Overpaid \$1.00—Error in footing.)	240.50
Voucher No. 5267, William H. Dickson, expenses at National Association	95.45
Voucher No. 1609, I. B. Melville.....	425.10
Voucher No. 1610, Horace Phelps.....	195.70

(The above two vouchers were issued to cover fees and expenses of trip to Washington in the case of Patterson vs. People, and have no receipts attached for expenses supposed to have been incurred, the total amount of expenses being \$370.80.)

REVENUE, 1908.

Voucher No. 5276, Margaret E. Dessert, extra clerical service, Board of Equalization 2.50

(At this time Miss Dessert was employed as stenographer in the Governor's office.)

Voucher No. 6513, Horace Phelps..... 250.00
(The above is for expenses on trip to Washington in case of Moyer vs. Peabody, and is not detailed nor are any receipts of any kind attached.)

(In addition to the above, \$37.26 was paid out for various items for the Oil Inspector's department, in direct violation of law, and \$633.55 was paid out on account of the Stock Inspection Board which should have been paid from the fund of said board.)

Voucher No. 6190, William H. Dickson, expenses presentation of silver service 145.00

The following amounts were paid out for extra clerical and other help for the various departments:

Auditor's office	\$ 50.00
Board of Equalization.....	2,939.45
Land Commissioners	410.00
Bureau of Mines	75.00
Dairy Commissioner	100.00
Free Employment Bureau	2.00
Railroad Commission	6.90
Miscellaneous expert work, messenger for State House, etc.....	775.00
	<hr/>
	\$4,358.35

REPORT ON STOCK INSPECTION BOARD.

The Fourteenth General Assembly, in House Bill No. 74, provides for the establishment of a State Board of Stock Inspection, with the following salaried officers:

	Per Annum
Secretary	\$1,500.00
Stenographer	900.00
Stock Inspectors	1,200.00
State Veterinary	1,500.00
Expenses of State Veterinary.....	500.00
Sheep Inspectors (per diem).....	3.00
Traveling expenses	300.00

RECEIPTS—CASH.

The receipts of this Department for Stock Inspection from May 23, 1903, to November 30, 1904, and which were turned over to the State Treasurer, amounted to..... \$32,559.44

DISBURSEMENTS.

Secretary's salary	\$ 2,375.00	
Stenographer's salary	1,425.00	
Stock Inspector's salary	22,632.63	
State Veterinary's salary	2,375.00	
Sheep Inspector's salary	490.00	
Expenses of State Veterinary.....	824.85	
	<hr/>	
Total expenditures	\$30,122.48	
Balance in hands of State Treasurer, December 1, 1904.....	2,436.96	
	<hr/>	
	\$32,559.44	\$32,599.44
Examination from December 1, 1904, to November 30, 1906.		
Balance in hands of State Treasurer, December 1, 1904.....		\$ 2,436.96
The receipts of the Department from December 1, 1904, to November 30, 1906, which were turned over to the State Treasurer, amounted to		46,031.85

DISBURSEMENTS.

Secretary's salary	\$ 3,000.00	
Stenographer's salary	1,800.00	
Stock Inspectors' salaries	35,146.37	
State Veterinary's salary	3,000.00	
Sheep Inspector's salary	1,489.95	
Expenses of State Veterinary.....	922.55	
	<hr/>	
Total expenditures	\$45,358.87	
Balance in hands of State Treasurer, Dec. 1, 1906.....	3,109.94	
	<hr/>	
	\$48,468.81	\$48,468.81
Examination from December 1, 1906, to November 30, 1908.		
Balance in hands of State Treasurer, December 1, 1906.....		\$ 3,109.94
The receipts of the Department from December 1, 1906, to November 30, 1908, and which were turned over to the State Treasurer, amounted to		47,409.14

DISBURSEMENTS

Secretary's salary	\$ 3,000.00	
Stenographer's salary	1,800.00	
Stock Inspectors' salaries	38,950.15	
State Veterinary's salary	3,000.00	
Sheep Inspector's salary	406.50	
Expenses of State Veterinary	914.79	
	<hr/>	
Total expenditures	\$48,071.44	
Balance in hands of State Treasurer, December 1, 1908.....	2,447.64	
	<hr/>	
	\$50,519.08	\$50,519.08

REPORT ON THE OFFICE OF SECRETARY OF STATE.

Examination from December 1, 1902, to November 30, 1904.

RECEIPTS—CASH FUNDS.

The total collections of the department accounted for in this period, details of which are shown in Schedules "A" and "B," amounted to \$266,276.10, divided as follows:

General Fund	\$259,874.65	
Brand Fund	6,401.45	
Total	<u>\$266,276.10</u>	
According to notations on the books of the office, there was refunded the sum of.....		\$ 154.50
Paid into the State Treasury.....		266,121.60
(See Schedule "C")		<u>266,276.10</u>
		<u>\$266,276.10</u>

SCHEDULE "A."

Showing receipts for period and their sources.

	1903.	1904.
Articles of incorporation.....	\$102,608.30	\$ 77,444.55
Seals	997.50	817.50
Paid-up stock	5,006.90	3,476.25
Amendments	10,663.45	7,703.80
Agreements	20.00	5.00
Dissolution	19.00	26.00
Renewals	1,993.00	1,914.50
Certificates of authority, charters.....	7,143.50	5,992.00
Annual reports	7,088.00	7,184.00
Notaries	5,221.00	2,743.50
Oaths, bonds and commissions.....	633.50	134.00
Certified copies	2,850.20	2,553.60
Certificates	245.00	210.00
Business and agent.....	680.00	650.00
Session Laws	900.90	192.50
Corporation Laws	1,025.70	782.00
Miscellaneous	569.40	380.10
Totals	<u>\$147,665.35</u>	<u>\$112,209.30</u>
		<u>147,665.35</u>
Total for period.....		<u>\$259,874.65</u>

Refunds.

1903	\$ 149.50
1904	5.00

154.50
\$259,720.15

SCHEDULE "B."

Brand fees	\$ 6,160.45	
Brand books	222.00	
Certified copies of brands.....	19.00	
	<hr/>	
	\$ 6,401.45	
Total		\$266,121.60

SCHEDULE "C."

Showing deposits with State Treasurer.

	Revenue.	Brand.
1902.		
December	\$ 12,063.85	.....
1903.		
January	13,596.85	\$ 555.00
February	18,790.35	.....
March	16,300.40	.....
April	9,817.65	.....
May	12,128.55	300.00
June	9,496.05	500.00
July	10,558.60	600.00
August	9,309.15	700.00
September	13,602.60	.....
October	11,080.35	.....
November	10,771.45	500.00
December	7,153.10	300.00
1904.		
January	9,037.40	300.00
February	12,920.50	200.00
March	10,178.65	300.00
April	11,851.15	100.00
May	10,287.15	650.00
June	6,130.30	300.00
July	8,129.85	277.35
August	6,358.00	153.24
September	10,783.55	200.00
October	7,915.70	200.00
November	11,458.95	265.86
Totals	\$259,720.15	\$ 6,401.45

REPORT ON THE FLAT TAX DEPARTMENT.

Examination from December 1, 1902, to November 30, 1904.

The receipts of this department for this period, which were handled by State Auditor Holmberg, as shown in Schedule "D," amounted to, paid without protest.....\$ 77,689.80

Paid under protest..... 11,078.14

\$ 88,767.94

Of this amount, according to the records of the department, there was refunded.....	1,160.64
Making the net receipts.....	87,607.30
There was paid into the State Treasury.....	76,590.53
	<hr/>
Balance to be accounted for.....	\$ 11,016.77

SCHEDULE "D."

Showing flat tax department receipts and deposits with State Treasurer from
December 1, 1902, to November 30, 1904.

1903.	Receipts.		Deposits.
	Paid Without Protest.	Paid Under Protest.	
January	\$ 565.91	.....	\$ 567.11
February	4,602.62	\$ 919.96	4,621.50
March	2,789.55	85.50	2,407.76
April	10,639.61	2,147.98	10,545.70
May	9,336.03	1,831.72	10,160.73
June	6,086.97	1,236.30	5,207.40
July	1,819.13	98.00	1,768.53
August	656.22	130.70	642.02
September	1,232.40	60.00	1,141.85
October	823.76	70.00	824.26
November	1,238.50	70.15	1,234.50
1904.			
December, '03	682.53	69.00	678.23
January	1,997.71	111.80	1,982.23
February	4,497.86	143.00	4,494.56
March	2,532.24	40.00	2,490.64
April	12,117.12	1,015.33	21,617.17
May	9,649.05	821.50	2,638.31
June	2,726.41	1,966.40	868.78
July	958.73	.....	1,053.55
August	1,065.55	.....	594.95
September	605.95	.....	.....
October	527.75	260.80	526.25
November	535.30	.....	524.50
	<hr/>	<hr/>	<hr/>
	\$77,686.90	\$11,078.14	
Overdrafts account rebates.....	2.90		
	<hr/>		
	\$77,689.80		
Refund	1,099.27	61.37	
Total	<hr/>	<hr/>	<hr/>
	\$76,590.53	\$11,016.77	\$76,590.53

EXPENDITURES.

The expenses of the department from December 1, 1902,
to November 30, 1904, not including expenditures from
the General Incidental Fund, excepting salaries paid
from latter fund, amounted to.....

\$55,450.98

Divided as follows:

FROM APPROPRIATIONS.	
Salaries—	
Secretary of State.....	\$ 6,000.00
Deputy	4,999.96
Chief clerk	3,000.00
Bookkeeper	2,400.00
Index clerk	2,400.00
Brand clerk	2,400.00
Stenographers	4,133.28
Clerical assistants	20,000.00
Printing clerk	500.00
Office expenses	50.24
Indexing and compiling Journals.....	2,500.00

FROM BRAND FUND.

Salaries, clerk hire.....	5,080.00
Printing and advertising	1,285.59
Postage and stationery.....	20.00

FROM GENERAL INCIDENTAL FUND.

Salaries, clerk hire.....	681.91
	<u>\$55,450.98</u>

\$55,450.98

The Fourteenth General Assembly, in House Bills Nos.
54 and 433, appropriated from the department.....

\$48,533.33

Divided as follows:

Salaries—	
Secretary's	\$ 6,000.00
Deputy's	5,000.00
Chief clerk's	3,000.00
Bookkeeper's	2,400.00
Index clerk's	2,400.00
Brand clerk's	2,400.00
Stenographers' (two)	4,000.00
Clerical assistants'	20,000.00
Printing clerk	500.00
Office expenses	333.33
Indexing and compiling House and Senate Journals.....	2,500.00
Total.....	<u>\$48,533.33</u>

\$48,533.33

CORPORATIONS.

Instruments filed but not shown on cash book.

No.		
4721	Grand Mesa Fuel Company, 216 Century building, Feb- ruary 29, 1904, annual report	\$ 5.00
3770	Delmonico Mining Company, 252 Equitable building, January 14, 1904, annual report.....	5.00

38848	Agreement between American Car and Foundry Company and Colorado and Southern Ry. Co., June 13, 1904	5.00
39126	Seal-Alchemic Ore Treating and Refining Co., August 12, 1904	2.50
16952	Minnie R. Scott, Idalia, Yuma county, November 4, 1903, marked "No fee charged." Mailed to E. R. Scott, 209 Temple Court building.....	.....
295405	Edwin Mitchell, March 17, 1903, delivered March 13, 1903, 206 Sixteenth street, notary fee.....	6.00

\$ 23.50

FOREIGN CORPORATIONS.

For reference of law, see Statutes: Section 902, page 375; 904, 376; 922, 381.

	Difference.	
14358	May 26, 1903, Nevada Consolidated G. M. & M. Co., Cheyenne, Wyo., increase of capital from \$300,000 to \$1,500,000, charged \$345, should be \$365.....	\$ 20.00
4236	July 6, 1903, El Paso Reduction Co., Camden, N. J., not on cash book. Dissolution.....	1.00
2858	September 30, 1903, Central Oil Co., Florence, Colo., (Arizona) B. and agent, not on cash book.....	5.00
23322	September 30, 1903, West Lebanon Oil Co., Florence (Arizona), B. and agent, not on cash book.....	5.00
19728	October 16, 1903, Southern Mutual Investment Co., of Lexington, Ky., amendment increasing capital from \$15,000.00 to \$100,000.00, charged \$22.00, should be \$30.50	8.50
23355	January 5, 1905, Western Iron Mills Co., Cheyenne, Wyo., increase from \$100,000 to \$200,000, charged \$25.00, should be \$35.00.....	10.00
	Total difference.....	\$ 49.50

DOMESTIC CORPORATIONS.

35858	January 2, 1903, The Beaver Ditch Co., renewal of Corporation. Capital \$5,000, charged \$10.00, should be \$20.00. Section 892, page 373.....	\$ 10.00
35740	December 11, 1902, Chapman Reservoir Co., renewal of Loveland, Colo., corporation. Capital \$3,000, charged \$10.00, should be \$20.00. Section 892, page 373.....	10.00
35875	January 5, 1903, Louis M. Weiner Wine Co., Denver, increase of stock \$20,000 to \$40,000. Three amendments, charged \$14.00, should be \$19.00. Section 901-902, page 375.....	5.00
36383	February 11, 1903, The Mt. Glacier Tunnel and Silver Mining Co., Breckenridge, Colo., renewal capital \$1,000,000; charged \$152.50, should be \$210.00. Section 892, page 373.....	57.50
37367	September 12, 1903, Torrey Exploration Co., Denver, Colo., articles, capital \$250,000; charged \$50.00, should be \$60.00. Section 901, page 375.....	10.00
37108	July 22, 1903, Maxong Gold M. & L. Co., Boulder, Colo., articles, capital \$300,000; charged \$60.00, should be \$70.00. Section 901, page 375.....	10.00
37380	September 14, 1903, Independence Coffee & Spice Co., Pueblo, Colo., seal \$2.50; not in cash book.....	2.50
38848	June 13, 1904, American Car Co., and Colorado and Southern Ry., agreement; charged \$5.00, not in cash book	5.00
39126	August 12, 1904, Alchemic Ore Treating and Refining Co., Denver, Colo., seal \$2.50; not in cash book.....	2.50
	Total difference.....	\$112.50

1903-1904.

The following oaths, bonds and commissions appearing on index as having been received by office do not appear on the cash book :

Allison, W. H., Treasurer, University of Colorado, Boulder, oath and bond	Feb. 11, 1903
Aikins, Louis L., Member Board of Control, State Home Dependent Children, oath	Feb. 17, 1903
Argo, W. K., Member Board State School Deaf and Blind, bond..	Apr. 17, 1903
Allison, W. H., Treasurer, University of Colorado, bond.....	May 1, 1904
Bellman, Wm. S., Treasurer, University of Colorado, Boulder, oath and bond	Dec. 31, 1902
Blickhahn, Henry, Clerk District Court Huerfano County, oath..	Feb. 20, 1903
Bell, Sherman, Adjutant General, oath.....	Apr. 1, 1903
Bloom, Bert B., Assistant Adjutant General, oath.....	Nov. 25, 1903
Cheyenne Wells Publishing Co., Indemnity Bond, bond.....	Jan. 23, 1903
Chew, Edward B., Division Irrigation Engineer Division No. 2, commission	May 11, 1903
Cowdery, Wm. W., Superintendent Mineral Department, bond....	Oct. 8, 1903
Casady, Henry, Treasurer, Boulder-St. Louis Fair, bond.....	Nov. 5, 1903
Campbell, John, Judge Supreme Court, oath.....	Jan. 12, 1904
Corey, Geo. H., Commissioner of Deeds, oath.....	Nov. 13, 1903
Davis, Chas., Member Auditing Committee to audit accounts of State Treasurer and Auditor, oath.....	Jan. 3, 1903
Daniels, W. S., Deputy State Auditor, oath.....	Jan. 14, 1903
Dougan, David H., Member Board Charities and Corrections, oath..	Apr. 6, 1903
Dutcher, Arthur E., Warden State Reformatory, bond.....	Apr. 14, 1903
Delaplaine, Blanche, Member Board Industrial School Girls, oath..	Aug. 23, 1905
Grenfell, Helen L., Superintendent Public Instruction, oath and bond	Jan. 13, 1903
Greenlee, W. E., Member Board Industrial School, oath.....	May 29, 1903
James, J. P., Clerk to Auditing Committee, oath.....	Jan. 3, 1903
Jones, John D., Coal Mine Inspector, bond.....	Feb. 19, 1903
Harrison, Joseph, Commissioner of Deeds of Colo., Cincinnati, O., oath	Aug. 25, 1902
Holmberg, John A., Auditor of State, oath.....	Jan. 13, 1903
Holmberg, John A., Auditor of State, bond.....	Jan. 14, 1903
Haggot, Warren A., Lieutenant Governor, oath.....	Jan. 13, 1903
Hunter, Clara L., Member Board Industrial School Girls, oath....	Mch. 27, 1903
Hodges, James L., Secretary, State Board of Arbitration, oath....	Jan. 13, 1904
Houghton, John H., Member Board State Industrial School, oath..	July 1, 1904
King, Wm. J., Regent State University, oath.....	Jan. 12, 1903
Langley, John C., Clerk, Bureau of Mines, bond and oath.....	Aug. 1, 1903
Morre, Frank A., Member auditing accounts State Treasurer, oath..	Jan. 2, 1903
Miller, Nathan C., Attorney General, oath.....	Jan. 13, 1903
Malone, Thos. H., Member Board Charities and Corrections, oath..	Apr. 9, 1903

Montgomery, W. H., Deputy Labor Commissioner, bond.....	Apr. 13, 1903
Maskey, Alfred, Commissioner of Deeds, oath.....	Oct. 21, 1903
Matlien, Henry J., Commissioner of Deeds, oath.....	Sept. 23, 1903
McCarthy, M. J., Inspector Mines, Teller county, bond.....	July 21, 1903
Newton, Whitney, State Treasurer, bond and oath.....	Jan. 12, 1903
Newton, Whitney, State Treasurer, oath.....	Jan. 13, 1903
Orahood, Harper W., Member Board Capitol Managers, oath.....	Jan. 28, 1903
O'Donnell, Thos. J., Member St. Louis World's Fair, oath.....	Feb. 10, 1904
Peabody, James H., Governor of Colorado, oath.....	Jan. 13, 1903
Platt, W. A., Commissioner Public Printing, oath.....	Apr. 16, 1903
Platt, W. A., Commissioner Public Printing, commission, bond and oath	Apr. 17, 1903
Payne, Morgan H., Renewal Water Commissioner District No. 40, bond	May 21, 1904
Petrikin, J. M. B., Treasurer, State Normal School, oath.....	June 10, 1903
Roberts, John C., Appraiser, State Land Board, bond and oath...	Apr. 8, 1903
Rubey, Jesse W., Treasurer, School of Mines, bond.....	Aug. 14, 1903
Smith, Geo. Allen, Deputy District Attorney, bond.....	Jan. 28, 1903
Schwanbeck, Louis B., Special Examiner, oath.....	Jan. 30, 1903
Sutherland, Fernando H., Member Board Dental Examiners, oath..	Apr. 6, 1903
Steele, Geo. P., Police Commissioner City and County of Denver....	.....
Sunblow, Wm. H., Deputy Auditor, Denver, oath.....	June 1, 1903
Swanson, Axel, Appraiser renewal, bond.....	May 17, 1904
Tompkins, H. S., Member Auditing Committee to audit State Treasurer and Auditor accounts, oath.....	Jan. 2, 1903
Tesch, F. S., Deputy Superintendent of Insurance, bond and oath.	Aug. 27, 1903
Trobridge, Henry, District Attorney No. 4, extension of bond, bond.	Mch. 7, 1903
Taft, Martha A., Member Board Industrial School Girls.....	Mch. 26, 1904
Tesch, Frank S., Deputy Superintendent Insurance, oath.....	Jan. 11, 1905
Wayne, John A., Clerk to Auditing Committee, oath.....	Jan. 3, 1903
Wood, Samuel H., Private Secretary to Governor, oath.....	Apr. 1, 1903
Woodruf, Mark G., Registrar State Land Board, bond.....	July 11, 1903
Wright, Harriett G., Member Board Industrial School, oath.....	Apr. 19, 1904
Welles, Julia V., Member Colorado Traveling Library, oath.....	July 9, 1904
Wilson, Thomas, Water Commissioner District No. 23, bond.....	May 2, 1904

REMARKS.

Attention is called to the payment of \$5,080.00 for clerk hire from the brand fund, in addition to the \$2,400.00 appropriated for brand clerk hire; also an expenditure of \$681.91 taken from the general incidental fund for salaries, making a total of \$5,895.15 paid for salaries in excess of appropriation.

In addition to her regular salary—\$83.33 per month—Margaret Lawson signed for \$100 in January, 1904, and \$100 in September, 1904. Vouchers are drawn on general incidental fund and marked for "Extra work."

The same also applies to Charles L. Spencer, who signed for \$50.00 drawn from the general incidental fund, October, 1904, marked "Extra work, Secretary of State," in addition to his regular salary of \$100 as bookkeeper, Secretary of State's office.

The result of the report on the Flat Tax Department shows a balance unaccounted for amounting to \$11,016.77. We are unable to locate any receipts for \$1,160.64, amount refunded and rebated on flat tax.

A schedule showing oaths and bonds filed by the state officials and others on which no fee has been charged is given; as the practice is to charge fee in some cases and not in others. A uniform method should be adopted.

Irregularities for period 1903 and 1904 shown in amounts:

Amount of flat tax unaccounted for.....	\$11,016.77	
Amount used for salaries in excess of authorized appropriation	5,985.15	
Amount of shortage in handling instruments, etc., under charges and errors.....	185.50	
Overdraft, appropriation for clerical assistance, '03.....	515.19	
Total		\$17,612.61

REPORT ON THE OFFICE OF SECRETARY OF STATE.

Examination from December 1, 1904, to November 30, 1906.

RECEIPTS—CASH FUND.

The total collection of the department accounted for in this period, details of which are shown in Schedules "A," "B" and "C," amounted to..... \$356,935.00

Divided as follows:

General fund	\$249,436.78	
Brand fund	6,347.89	
Flat tax	101,150.33	
There was paid into the treasury (Schedule "D") from all funds		352,580.04
Amount unaccounted for, flat tax and brand receipts.....		4,339.10
Balance in brand fund from Dec. 1, '04.....		15.86
	\$356,935.00	\$356,935.00

SCHEDULE "A."

Showing receipts for the period and their source.

	1905.	1906.
Articles of incorporation.....	\$ 80,840.80	\$ 94,071.90
Seals	922.50	962.50
Paid-up stock	2,752.00	3,304.85
Amendments	8,143.05	9,399.33
Agreements	5.00	.....

Renewals	1,946.00	926.40
Dissolutions	23.00	27.00
C. of A. charters.....	6,057.00	6,797.50
Annual reports	7,438.00	7,701.00
Notaries	3,229.50	3,621.00
Oaths, bonds and commissions.....	464.00	84.00
Certified copies	2,702.25	3,247.85
Certificates	289.00	357.00
B. & A.....	610.00	610.00
Session Laws	491.80	209.35
Corporation Laws	764.00	721.00
Miscellaneous	406.10	512.10
Total for 1906.....		\$132,552.78
Total for 1905.....	\$116,884.00	116,884.00
Total for period.....		\$249,436.78

SCHEDULE "B."

Receipts:

Brand fees	\$ 6,126.53	
Brand books	181.00	
Certified copies of brands.....	24.50	
	<u>\$ 6,332.03</u>	
Balance in Brand fund, Dec. 1, 1904.....	15.86	
	<u>\$ 6,347.89</u>	
Deposited with State Treasurer (Schedule "D").....		\$ 6,310.34
Balance in Brand fund, Dec. 1, 1904.....		15.86
		<u>\$ 6,326.20</u>
Balance charged to 1909 and 1910.....		21.69
		<u>\$ 6,347.89</u>

SCHEDULE "C."

FLAT TAX COLLECTIONS.

Paid without protest.....	\$ 96,832.92	
Paid under protest.....	4,317.41	
Deposited with State Treasurer (Schedule "D").....		\$ 96,832.92
Balance to be accounted for.....		4,317.41
	<u>\$101,150.33</u>	<u>\$101,150.33</u>

FLAT TAX RECEIPTS.

1905.		Paid under protest
December, 1904	\$ 475.75	\$ 70.00
January, 1905	1,170.00	.....
February, 1905	3,064.59	988.00
March, 1905	9,309.76	1,049.85
April, 1905	15,589.12	301.18
May, 1905	7,698.29	507.00
June, 1905	2,269.05	310.00

July, 1905	1,029.57	10.00
August, 1905	1,011.44	322.80
September, 1905	771.65	.....
October, 1905	1,029.97	56.50
November, 1905	2,071.70	.....
1906.		
December, 1905	1,542.89	36.00
January, 1906	2,257.50	20.00
February, 1906	6,841.19	.....
March, 1906	5,044.29	.....
April, 1906	16,943.71	10.00
May, 1906	7,950.84	169.10
June, 1906	3,437.50	446.98
July, 1906	1,544.06	.....
August, 1906	1,169.06	20.00
September, 1906	1,111.74	.....
October, 1906	1,475.45	.....
November, 1906	2,023.80	.....
	\$ 96,832.92	\$ 4,317.41

SCHEDULE "D."

Showing deposits with the State Treasurer.

1905.	Revenue.	Brand.	Flat Tax.
December, 1904	\$ 8,485.85	.....	.....
January	9,617.55	\$ 100.00	\$ 473.40
February	17,905.60	300.00	2.45
March	11,651.55	300.00	.....
April	8,954.20	400.00	.....
May	11,848.85	400.00	.....
June	9,160.50	400.00	.....
July	6,692.50	387.50	.....
August,	7,045.00	200.00	.....
September	7,652.85	200.00	40,000.00
October	8,046.40	250.00	.....
November	9,823.15	.....	.....
1906.			
December, 1905	8,554.95	300.00	5,015.04
January	13,940.30	400.00	1,542.89
February	14,998.63	300.00	2,257.50
March	14,385.70	297.84	.....
April	8,873.45	300.00	.....
May	9,943.25	300.00	.....
June	9,755.10	300.00	6,841.19

July	8,210.90	350.00	5,044.29
August	9,811.75	200.00	9,692.87
September	8,411.50	150.00	9,814.54
October	9,558.25	325.00	8,824.64
November	16,109.00	150.00	7,324.11
Totals	\$249,436.78	\$ 6,310.34	\$ 96,832.92

EXPENDITURES.

The expenses of the department from December 1st, 1904, to November 30th, 1906, not including expenditures from the General Incidental Fund, amounted to..... \$61,733.54

divided as follows:

FROM APPROPRIATIONS.

Secretary of State.....	\$ 6,000.00	
Deputy	5,000.00	
Chief clerk	3,000.00	
Bookkeeper	2,350.00	
Index clerk	2,400.00	
Brand clerk	3,000.00	
Stenographers	4,750.00	
Clerical assistance	23,507.34	
Flat tax clerks.....	5,400.00	
		\$55,407.34
One appropriation overdrawn	\$ 100.00	

FROM BRAND FUND:

Salaries for clerk hire		\$ 6,326.20
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Special attention is called to the following vouchers for alleged extra services, and paid to the employes of the office, who were drawing a regular salary at this time. These vouchers were apparently drawn for the purpose of using up unexpended balances in certain funds:

Voucher No. 1680, W. C. Baker.....	\$100.00	
Voucher No. 6682, Edwin Mitchell	100.00	
Voucher No. 6683, Bessie Harvey	50.00	
Total		\$250.00

The Fifteenth General Assembly, in House Bill No. 409, appropriated for the department..... \$55,900.00

divided as follows:

Salaries—

Secretary of State.....	\$ 6,000.00
Deputy	5,000.00
Chief clerk	3,000.00
Bookkeeper	2,400.00
Index clerk	2,400.00

Brand clerk	2,900.00	
Stenographers (two)	4,800.00	
Clerical assistants	24,000.00	
Fiat tax clerks (two).....	5,400.00	
	\$55,900.00	\$55,900.00
Adams, Alva, Governor of Colorado.....	1-10-'05.....	Oath
Argo, W. K., superintendent Deaf and Blind Institution	5-14-'06.....	Bond
Bent, Alfred E., State Auditor.....	1- 6-'05.....	Bond
Bailey, Geo. W., Justice Supreme Court, Colorado	1- 9-'05.....	Oath
Bent, Alfred E., State Auditor.....	1-10-'05.....	Oath
Brandt, Anna B., Deputy Registrar Land Board	2-28-'05.....	Oath
Burns, John T., manager Lewis and Clark Exposition	5-19-'05.....	Oath
Each, Chas. H., Deputy State Engineer.....	9- 1-'05.....	Oath
Beach, Elias H., Deputy State Engineer.....	9- 1-'05.....	Bond
Brown, Ben, Deputy District Attorney.....	1-19-'06.....	Bond
Brandt, Anna B., Deputy Registrar Land Board	3-24-'05.....	Bond
Craig, Katherine L., Superintendent Public Instruction	1-10-'05.....	Oath and Bond
Cornforth, Arthur, Lieutenant Governor.....	3-18-'05.....	Bond
Curtis, Sarah L., member Board Dependent Children	4- 8-'05.....	Bond
Cleghorn, John, Warden State Penitentiary....	4-12-'05.....	Bond
Coles, Nathan E., Deputy District Attorney Mesa county.....	5- 2-'05.....	Oath
Corey, Geo. H., Commissioner of Deeds.....	11-13-'03.....	Oath
Coleman, J. L., member Board Control, State Canal No. 3.....	7-23-'06.....	Bond
Delaplane, Blanche, member Board Industrial School for Girls.....	8-23-'05.....	Oath
Dana, Looren C., Board Soldiers' and Sailors' Home	7- 2-'06.....	Oath
Essex, Chas. S., Judge District No. 10.....	1- 2-'06.....	Bond and Oath
Eyre, Mary Brooks, Board Nurse Examiners..	7- 6-'06.....	Oath
England, R. E., member Board Girls' Industrial School	5-25-'05.....	Oath
Fitsworth, Frederick S., member Board Girls' Industrial School.....	12- 5-'05.....	Oath
Fairman, Francis E., Commissioner of Deeds..	4- 5-'05.....	Oath
Kelly, Thos., treasurer G. A. R. Encampment	5-19-'05.....	Bond
Kelly, Elizabeth, Board Girls' Industrial School	2- 5-'06.....	Oath
Kistler, W. H., Stationery Co., contract and bond	12-20-'05.....	Contract and Bond
Langridge, B. A., State Geologist.....	6-16-'06.....	Oath
Lawton, Andrew J., treasurer Deaf and Blind Institute.....	5-14-'05.....	Bond

Lawton, Andrew J., treasurer Deaf and Blind Institute	5-14-'06.....	Bond
Love, Minnie C., State Board of Health.....	4- 5-'05.....	Oath
Lewis, Wm. B., trustee School of Mines.....	11-20-'05.....	Oath
Goddard, Luther M., Justice Supreme Court..	1- 9-'05.....	Oath
Gunter, Julius C., Judge Supreme Court.....	4- 6-'05.....	Oath
Gano, Mrs. W., member Board Industrial School for Girls.....	12- 5-'05.....	Oath
Maxwell, John M., Judge Court of Appeals....	4- 6-'05.....	Contract and Bond
Munn, Chas., Commissioner State Penitentiary	4-10-'05.....	Bond
Monell, Ira H., Board Control, State Canal No. 3.....	7-31-'05.....	Oath
McDonald, Jesse F., Lieutenant Governor....	1-11-'05.....	Oath
McDonald, Jesse F., Governor of Colorado.....	3-17-'05.....	Oath
McClure, Z. B., member Executive Board State Normal.....	4-25-'06.....	Oath
Peabody, James H., Governor of Colorado....	3-16-'05.....	Oath
Percliard, James, Department Clerk Supreme Court	4- 5-'05.....	Oath
Platt, W. A., Commissioner of Public Printing	4-15-'05.....	Bond and Oath
Preston, Porter J., Deputy State Engineer....	4-24-'05.....	Bond and Oath
Richardson, Felix A., Librarian Supreme Court	4- 5-'05.....	Oath
Rootmatt, R., Surgeon General National Guards	4-14-'05.....	Oath
Russell, John L., State Oil Inspector.....	7-10-'05.....	Bond
Rittenhouse, E. E., Deputy Superintendent of Insurance	7-13-'05.....	Bond and Oath
Rockwell, Harvey E., Clerk State Engineer's Office	2-23-'06.....	Bond
Fundlett, Edgar F., Deputy Registrar Land Board	1- 2-'06.....	Bond
Holmberg, John A., State Treasurer.....	1- 2-'05.....	Bond
Holmberg, John A., State Treasurer.....	1-10-'05.....	Oath
Hodges, Martha A., Board of Arbitration.....	2- 9-'06.....	Oath
Hunter, Henry, District Judge Third Judicial District	2-16-'06.....	Oath
Hains, Martha A., Deputy District Attorney Second District.....	2- 5-'06.....	Bond
Stidger, Geo., Deputy District Attorney Second District.....	1-10-'05.....	Oath
Silverstein, Harry, Deputy District Attorney Second District.....	1-11-'05.....	Oath
Stubbs, Dallas, Clerk of District Court.....	3- 9-'05.....	Bond
Shirley, Samuel J., Bailiff Supreme Court.....	4- 5-'05.....	Oath
Sears, Mark H., member Board of Health.....	4-10-'05.....	Oath
Scholtz, S. B., Jr., Inspector General.....	4-15-'05.....	Oath
Stickley, Mary L., Traveling Library Commissioner	7-31-'05.....	Oath

Stidger, Geo., District Attorney Second District	1- 6-'06.....	Bond
Shattuck, Hubert L., District Attorney First District	1- 6-'06.....	Bond
Smith, Gertrude L., Superintendent Girls' Industrial School.....	1- 8-'06.....	Bond
Snyder, Z. X., member Colorado Traveling Library	7- 3-'06.....	Oath
Shafroth, John F., member Board State Home Dependent Children.....	10-23-'06.....	Oath
Tesch, Frank S., Deputy of Insurance.....	1-11-'05.....	Oath
Thompson, Harold D., Regent State University	1-12-'05.....	Oath
Tesch, Frank S., Deputy Superintendent of Insurance	1-31-'05.....	Bond
Taylor, Chas., State Boiler Inspector.....	4-12-'05.....	Bond
Tritsworth, Frederick S., Board Girls' Industrial School.....	12- 5-'05.....	Oath
Vankleeck, Mrs. Henry, Board Girls Industrial School	12- 5-'05.....	Oath
Vivian, John F., Registrar State Land Board..	11-15-'06.....	Bond
Woodruff, Mark G., Registrar State Land Board	2-28-'05.....	Oath
Watson, Richard W., Bailiff Supreme Court..	4- 5-'05.....	Oath
Westervilt, Cornelius, Deputy Clerk Supreme Court	4- 5-'05.....	Oath
Watson, Henry C., Commissioner Soldiers' and Sailors'	4-20-'05.....	Oath
Wells, Chas., W., Deputy State Engineer.....	4-24-'05.....	Bond and Oath
Woodard, John M., State Game and Fish Commissioner	6- 3-'05.....	Bond and Oath
Wilson, Wm., Deputy State Game and Fish Commissioner	5- 4-'05.....	Bond
Wright, Mrs. Mary, State Dairy Commissioner	5-25-'05.....	Oath
Woodruff, Mark G., Registrar Land Board....	8-30-'05.....	Bond
Whitmore, Mrs. J. D., Colorado Traveling Library	11-21-'05.....	Oath
Wilson, Thomas, Water Commissioner, District No. 23.....	5- 2-'04.....	Bond
Woodruff, Mark G., Registrar State Land Board	4-24-'05.....	Bond
Young, William, Water Commissioner District No. 11.....	6-19-'05.....	Bond and Oath

CORPORATIONS.

INSTRUMENTS FILED, BUT NOT SHOWN ON CASH BOOK.

No.		Difference.
6262.	Greeley-Northwestern Railway & Utility Co., Feb. 27, 1905, Annual report, capital stock \$1,600,000, charged \$1.00, should be \$5.00; section 911, page 377, R. S.....	\$ 4.00
6463.	Curran Bill Posting, 1728 Lawrence street, annual report, Feb. 28, 1905, not on cash book.....	5.00
39927.	Rhodes Ranch Egg Co., Denver, Feb. 1, 1905; full paid stock, not on cash book.....	2.50

39929.	Burlington Telephone Co., Kit Carson county, Feb. 1, 1905, full paid up stock, not on cash book.....	2.50
40437.	Republic Mines Co., Denver, April 25, 1905, full paid up stock \$500,000, charged \$10.00, should be \$25.00; section 909, page 377, R. S....	15.00
40582.	Poudre Valley Bank, Fort Collins, increase from \$100,000 to \$150,000, May 18, 1905, charged \$10.00, should be \$15.00; section 901, page 375, R. S.....	5.00
.....	Chas. W. Foster, Garrison, April 15, 1905, notaries; section 2519, page 711.....	6.00
5191.	F. P. Marlof, Cheyenne Wells, Oct. 25, 1906, notaries.....	6.00
		<u>\$ 46.00</u>

FOREIGN CORPORATIONS.

No.		Difference.
23355.	Jan. 5, 1905, Western Iron Mills Co., Cheyenne, Wyo., increase \$100,000 to \$200,000, charged \$25.00, should be \$35.00.....	\$ 10.00
1651.	March 20, 1905, Bull Hill Mining & Development Co., Chicago, Ill., increase \$25,000 to \$100,000, charged \$20.00, should be \$27.50.....	7.50
6622.	Nov. 14, 1905, Granite Gold Mining Co., Colorado Springs, increase from \$1,250,000 to \$1,750,000, charged \$105.00, should be \$155.00.....	50.00
1663.	Nov. 29, 1905, Big Five Co., local office Denver, increase from \$100,000 to \$1,000,000, charged \$185.00, should be \$275.00.....	90.00
12631.	Dec. 15, 1905, Metal Volatization Co., Camden, N. J., increase from \$10,000 to \$100,000, charged \$23.00, should be \$32.00.....	9.00
12630.	Dec. 14, 1905, Michigan & Colorado M. & M. Co., W. C. Dixon, Colon, Mich., increase from \$50,000 to \$500,000, charged \$95.00, should be \$140.00.....	45.00
1667.	Feb. 16, 1906, Brunswick-Balke-Collender Co., Cincinnati, Ohio, articles, \$150,000, charged \$310.00, should be \$465.00.....	155.00
6600.	Jan. 2, 1906, Garfield Smelting Co., Jersey City, amendment, increase from \$100,000 to \$1,000,000, \$270.00; change of name, \$25.00; amendment of increase, \$5.00; total, \$300.00; charged, \$210.00.....	90.00
23372.	July 9, 1906, Wasatch Stores Co., Salt Lake City, increase from \$100,000 to \$200,000, charged \$25.00, should be \$35.00.....	10.00
18384.	July 6, 1906, Rhyolite Beacon Gold Mines & Development Co., Cheyenne, Wyo., increase from \$15,000 to \$1,500,000; \$445.50; amendment for increase, \$5.00; amendment change of name, \$25.00; amendment change of purpose, \$5.00; total, \$300.00; charged, \$210.00 should be \$480.50.....	148.50
23373.	Aug. 23, 1906, Western Iron Mills Co., Cheyenne, Wyo., increase from \$200,000 to \$400,000, charged \$45.00, should be \$65.00.....	20.00
2982.	Nov. 15, 1906, Clepper Consolidated Mining Co., 52 Broadway, N. Y., increase from \$150,000 to \$500,000, charged \$75.00, should be \$110.00	35.00
		<u>\$670.00</u>

DOMESTIC CORPORATIONS.

No.		Difference.
39927.	Feb. 1, 1905, Rhodes Ranch Egg Co., Denver, paid up stock, not in cash book.....	\$ 2.50
39929.	Feb. 1, 1905, Burlington Telephone Co., Kit Carson county, paid up stock on \$1,500.....	2.50
40437.	April 25, 1905, Republic Mines Co., Denver, paid up stock on \$500,000, charged \$10.00, should be \$25.00; section 909, page 377.....	15.00
.....	May 18, 1905, Poudre Valley Bank, Fort Collins, increase on capital \$50,000, charged \$10.00, should be \$15.00; section 901, page 375.....	5.00
		<u>\$ 25.00</u>

REMARKS.

The receipts of the brand fund—\$6,336.20—includes a balance of \$15.86 carried from the previous year, and the total amount of the fund has been expended for clerk hire. Attention is called to double payment of salaries to clerks, amounting to \$250.00.

In the flat tax collections \$4,317.41 is to be accounted for, and in this department we desire to call attention to the fact that the collections were held by the Secretary of State for from two to eight months after their receipt, instead of being turned in monthly, as required by law.

Irregularities for the period 1905 and 1906, shown in amounts:

Brand Balance charged to 1909 and 1910.....	\$	21.69
Salaries paid from Brand Fund.....		6,326.20
Flat Tax Collections not accounted for.....		4,317.41
Amount of Shortage in handling Instruments, etc., under charges and errors		741.00
Amount of Appropriation Overdrawn.....		100.00
		<u>\$11,506.30</u>

REPORT ON THE OFFICE OF SECRETARY OF STATE.

Examination from December 1, 1906, to November 30, 1908.

RECEIPTS—CASH FUNDS.

The total Collections of the Department, accounted for in this period, details of which are shown in Schedules "A" and "AA," amounted to..... \$406,308.01

Divided as follows:

General Fund (Schedules "A" and "AA").....	\$289,126.40	
Flat Tax Fund (Schedule "B").....	111,144.86	
Brand Fund, (Schedule "C").....	6,036.75	
There was paid from the Treasury from all Funds—Schedule "D"		\$389,660.45
Flat Tax Receipts unaccounted for (see page 3).....		16,546.31
Brand Fund Receipts, charged to 1909 and 1910.....		101.25
	<u>\$406,308.01</u>	<u>\$406,308.01</u>

SCHEDULE "A."

RECEIPTS—GENERAL FUND.

	1907.	1908.
Articles of incorporation.....	\$106,906.60	\$ 88,406.55
Seals	1,042.50	912.50
Paid up stock.....	3,421.50	2,333.50
Amendments, increase of capital stock.....	19,522.90	9,574.75

Dissolutions	44.00	52.00
Renewals	676.00	1,960.65
Certificates of authority, charters.....	6,829.00	6,645.50
Annual reports	8,636.00	9,569.00
Notarial bonds	5,553.00	3,778.50
Oaths, bonds and commissions.....	516.25	137.50
Certified copies.....	3,562.85	2,586.20
Certificates	382.50	392.00
Business and agent.....	575.00	430.00
Session laws.....	690.00	183.55
Corporation laws	730.50	1,401.75
Miscellaneous	886.10	778.75
Total, 1907.....	\$159,983.70	
Total for 1908.....	129,142.70	\$129,142.70
Total for period.....	\$289,126.40	

SCHEDULE "B."
FLAT TAX DEPARTMENT.

The total flat tax receipts for this period amounted to \$111,282.36, from which refunds of \$137.50 were made, leaving a balance of \$111,144.86 to be accounted for, divided as follows:

Paid without protest.....	\$ 94,682.05	
Refund	83.50	
Net	\$ 94,598.55	
Transferred to Treasury during period (Schedule "D")..		\$ 94,598.55
Paid under protest	16,600.31	
Refund	54.00	
Net	\$ 16,546.31	
Transferred to Treasury, September, 1909.....		16,546.31
Total net receipts.....		\$111,144.86

In addition to the above, there was paid into the treasury \$808.57, being for interest on the amount of the protest fund.

SCHEDULE "B."
FLAT TAX RECEIPTS.

1907.	Paid without protest.	Paid under protest.
December, 1906	\$ 1,915.20	
December, 1906	2,532.00	
	\$ 4,447.20	
January	1,185.90	\$ 60.00
February	2,319.93	108.00
March	2,073.15	
April	11,717.99	143.00
May	12,200.81	8,115.22

June	6,516.52	2,100.00
July	2,538.10	110.00
August	2,181.34	240.00
September	1,300.16	30.00
October	2,004.32	1,133.00
November	1,970.13	22.00
1908.		
December, 1907	1,768.67	24.00
January	3,208.27	4.00
February	6,513.12	20.00
March	5,063.24	.....
April	15,375.98	2,360.99
May	5,344.49	2,130.10
June	1,516.95	.....
July	2,773.97	.....
August	547.74	.....
September	592.75	.....
October	675.89	.....
November	845.43	.....
	<u>\$94,682.05</u>	<u>\$16,600.31</u>
Refund	83.50	54.00
	<u>\$94,598.55</u>	<u>\$16,546.31</u>

SCHEDULE "C."

BRAND DEPARTMENT.

The receipts of this department for the period, as shown by the records in the office of the Secretary of State, were as follows:

Brand fees	.....	\$5,494.70
Brand books	.....	527.55
Certified copies of brands	.....	14.50
Total	.....	<u>\$6,036.75</u>
Deposited with State Treasurer	.....	5,935.50
Balance charged to 1909 and 1910	.....	<u>\$ 101.25</u>

SCHEDULE "D."

DEPOSITS WITH STATE TREASURER.

1907.	Revenue.	Brand.	Flat Tax.
January	\$ 38,223.15	\$ 335.50	\$ 5,549.60
February	21,184.85	200.00	2,319.93
April	12,804.15	200.00	2,073.15
May	11,524.05	658.04	11,717.99
June	13,212.70	173.37	12,254.81
July	12,448.60	468.59	6,462.52
August	7,669.95	300.00	2,538.10
September	16,032.30	100.00	2,181.34

October	8,871.95	300.00	1,300.16
November	18,015.00	200.00	3,974.45
1908.			
December .....	.....	200.00	.....
January	6,354.25	300.00	1,768.67
February	8,296.80	200.00	3,208.27
March	15,038.50	200.00	6,513.12
April	10,796.40	300.00	5,063.24
May	10,174.55	400.00	15,375.98
June	12,292.75	300.00	5,344.49
July	10,320.35	300.00	1,516.95
August	26,070.90	200.00	2,773.97
September	6,084.50	200.00	547.74
October	5,016.40	200.00	592.75
November	18,694.30	200.00	1,521.32
Totals	\$239,126.40	\$5,935.50	\$94,598.55

EXPENDITURES.

The expenses of the department from December 1, 1906, to November 30, 1908, not including expenditures from the general incidental fund, amounted to \$70,549.27, divided as follows:

FROM APPROPRIATIONS.

Salaries:

Secretary of State.....	\$ 6,000.00
Deputy	5,000.00
Chief clerk.....	3,600.00
Bookkeeper	3,000.00
Index clerk.....	3,000.00
Clerical assistants.....	23,555.69
Stenographers	6,958.08
Flat tax clerks.....	9,900.00
Brand clerk.....	3,600.00

\$64,613.77

FROM BRAND FUND.

Salaries—clerk hire.....	\$ 5,935.50
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The Sixteenth General Assembly, in House Bill No. 503, appropriated for the department, \$64,600.00, divided as follows:

Secretary of State.....	\$ 6,000.00
Deputy	5,000.00
Chief clerk.....	3,600.00
Bookkeeper	2,900.00
Index clerk.....	2,900.00
Clerical assistants.....	24,000.00
Stenographers (3).....	7,200.00
Flat tax clerks.....	9,400.00
Brand clerk.....	3,600.00

\$64,600.00

\$64,600.00

The following vouchers were paid to regular employes of the office, in addition to their salaries, and are apparently in direct violation of law :

Voucher No.		
1853	William B. Slife.....	\$100.00
1854	Margaret Lawson	100.00
6941	Dorothy Gunn	74.20
6870	W. C. Baker.....	100.00
6871	H. Werley	100.00
6872	Edwin Mitchell	100.00
6873	Bessie B. Harvey	100.00
6874	R. H. Morrison	100.00
		\$774.20

In addition to the above, attention is called to the fact that three of the appropriations were overdrawn during this period.

CORPORATIONS.

Section 902, page 375; section 904, page 376; section 922, page 381, Revised Statutes.

No.

891—April 20, 1907.	Canon Investment and Realty Company; H. A. Waters, Canon City; receipt shows \$5.00 charged and not on cash book	\$ 5.00
1258—April 26, 1907.	The Milwaukee Mechanics Insurance Company; receipt calls for \$4.00, not on cash book.....	4.00
2414—June 6, 1907.	Fremont Townsite Company; receipt shows \$8.00 collected, not on cash book shows \$4.00.....	4.00
3885—July 18, 1907.	Hawkins & Barnett Machine Company; receipt shows \$1.00; cash book shows 50 cents.....	.50
4324—Oct. 1, 1907.	The Courier Publishing Company; receipt shows 2 cents not on cash book.....	.02
4620—Nov. 8, 1907.	The Arthur Irrigation Company; receipt shows 2 cents not on cash book.....	.02
4735—Nov. 15, 1907.	Delta Packing Company; receipt shows 44 cents, cash book shows 40 cents.....	.04
4899—Nov. 30, 1907.	Boulder Undertaking Company; receipt shows 33 cents, cash book shows 30 cents.....	.03
4914—Dec. 2, 1907.	George Sell Baking and Catering Company; receipt shows 40 cents, not on cash book.....	.40
4988—Dec. 6, 1907.	Farmers' Pawnee Canal Company; receipts show \$6.00, cash book shows 6 cents.....	5.94
5060—Dec. 13, 1907.	Signal King Gold Mining Company, Cripple Creek; not on cash book.....	10.00
5900—Jan. 28, 1908.	Grand Junction Mining and Fuel Company; receipt shows 60 cents, not on cash book.....	.60
6153—Feb. 6, 1908.	Morrison Mercantile Company; receipt shows 40 cents, cash book shows 20 cents.....	.20
6437—Feb. 11, 1908.	Prince Albert Mining Company; receipt shows \$7.20, not on cash book.....	7.20
6898—Feb. 21, 1908.	Kanawha Investment Company; receipt shows \$1.00, cash book shows 95 cents.....	.05

No.	
7132—Feb. 26, 1908. Bergan Ditch and Reservoir Company; receipts shows 20 cents, not on cash book.....	.20
7282—Feb. 29, 1908. Thompson Wall Paper and Paint Company; receipt shows 44 cents, cash book shows 24 cents.....	.20
7283—Feb. 29, 1908. Fremont Wall Paper and Paint Company; receipt shows 44 cents, cash book shows 24 cents.....	.20
7532—March 4, 1908. Pueblo Drug Company; not on cash book.....	.20
7844—March 10, 1908. H. B. Brown Hardware Company; not on cash book .....	.30
8203—March 6, 1908. The Odd Fellows' Building Association; not on cash book .....	.20
8318—March 18, 1908. Owl Creek Supply and Irrigation Company; receipt shows 80 cents, cash book shows 30 cents.....	.50
8516—March 24, 1908. Griffith Shoe Company; not on cash book.....	2.50
8553—March 25, 1908. Colorado Sureties Company; not on cash book.....	1.00
8570—Feb. 25, 1907. Greeley Potato Company; not on cash book.....	.20
8997—April 6, 1908. Missouri Irrigation Company; not on cash book.....	2.00
9292—Vodtriede Uthoff Manufacturing and Transit Company; not on cash book .....	.96
9523—Provident Life and Trust Company, Philadelphia; not on cash book	20.00
9724—The Unvian Mining Company; not on cash book.....	2.00
9826—Fremont Building and Loan Association; not on cash book.....	4.00
10603—Argo Mining and D. T. Company; not on cash book.....	2.00
11571—Thompson Continental Trust Company; not on cash book.....	1.50
7510—March 3, 1908. The Clear Creek Mining Company; cash book shows credit for \$10.00; filing No. 31480 articles of organization shows capital of \$1,500,000; amount collected should be \$30.00.....	20.00
11202—July 31, 1908. The B. F. Salzer Lumber Company; 2 receipts issued with same number, one for \$2.00—\$3.00; \$2.00 credited on cash book	3.00
	\$98.96

FOREIGN CORPORATIONS.

6627—Amendment Great Western Sugar Company; increase of capital stock \$20,000,000 to \$30,000,000, charged \$2,005; should be \$3,005. (Charged domestic fees 20 cents per \$1,000; should have charged 30 cents.) Jersey City, Hudson Co.; president, H. O. Havemeyer; secretary, C. R. Helke.....	\$ 1,000.00
9540—Amendment Swift & Co.; increase of capital stock from \$25,000 to \$100,000; charged \$20.00, should be \$27.50. (Charged domestic fees 20 cents per \$1,000; should have charged 30 cents.) Chicago Ill.; president, L. H. Swift; secretary, D. E. Hartwell.....	7.50
548—Amendment Armour Car Lines; increase of capital stock from \$100,000 to \$750,000; charged \$135.00, should be \$200.00. (Charged domestic fees of 20 cents; should have charged 30 cents per \$1,000.) May 23, 1907, Kansas City; Charles Armour president.....	65.00
7334—Amendment Hercules Consolidated Mining Company; increase of capital stock from \$500,000 to \$1,000,000; charged \$105.00; should have charged 155.00; July 24, 1907; charged domestic fee; Portland, Maine; president, Ed P. Ricker; chief clerk, Charles S. Cook....	50.00
12668—Amendment, Minneapolis Steel and Machinery Company; increase of capital stock \$750,000 to \$1,250,000; charged \$105, should have charged \$155; charged domestic fees 20 cents per \$1,000 instead of 30 cents per \$1,000; July 3, 1907; Minneapolis, Minn.; vice-president, George M. Gillette; secretary, Ralph Gillette.....	50.00
12684—Articles and amendment, Middlesex Banking Company; decreased their capital stock from \$676,800 to \$338,400; charged \$82.68, should have charged \$121.52; charged domestic fees instead of foreign fees; October 1, 1908; Middletown, Conn.; president, Robt. N. Jackson; secretary, D. T. Haines.....	38.84

No.		
15199	Articles, Oliver Typewriter Company; increase capital stock from \$650,000 to \$1,000,000; charged \$80, should have charged \$110; charged domestic fees instead of foreign; April 24, 1908; Chicago, Ill.; vice-president, Delavan Smith.....	30.00
7335	B. & A. Hinsdale Mining and Developing Company; October 9, 1907; fees, \$5.00; not on cash book.....	5.00
8225	Illinois Health and Accident, articles and amendments.....	2.50
8226	Illinois Health and Accident, B. and A.....	5.00
8227	Illinois Health and Accident, laws; not on cash book; May 7, 1907..	5.00
	Total	\$ 1,258.84

DOMESTIC CORPORATIONS.

47766	American District Telegraph Company; renewal; capitalization \$60,000, charged \$20.00, should be \$22.00; August 25, 1908; Denver, Colo.; president, E. B. Field, Jr.....	2.00
47132	Strong Mercantile Company; changed name from Strong-Trombly Mercantile; charged \$5.00, should be \$25.00; April 1, 1907; address, D. W. Strong, Brighton, Colo. (Section 902, page 375).....	20.00
44574	Ores and Metals Mining and Milling Company; paid up stock on \$500,000; charged \$2.50, should be \$25; April 1, 1907; H. M. Hemler, president; Cleveland, Ohio.....	22.50
45530	Fifty Gold Mines Company; paid-up stock, \$10,000,000; charged \$350, should be \$500; August 24, 1907; Central City, Colo.; president, A. B. Thompson; secretary, F. Totman.....	150.00
45803	Equipment agreement between Title Guarantee and Trust Company, Blair & Co. and The Denver & Rio Grande Railroad Company; 36 pages; no charges made; October 10, 1907; New York City; secretary, Murray Cleveland; notary bonds (section 2519, page 711) .....	.....
50387	Chas. E. Sedgwick; February 27, 1908; not on cash book.....	6.00
45887	Edwin Mitchell; March 13, 1907; not on cash book.....	6.00
53992	James Cowie; January 16, 1907; not on cash book.....	6.00
		\$ 212.50

ANNUAL REPORTS.

No.		
11042	July 1, 1907; Boston-Hyde Park Mining and Milling Company; charges, \$5; not on cash book.....	\$ 5.00

CERTIFICATES OF AUTHORITY.

44893	May 15, 1907; Louisville Realty and Investment Company; J. V. Sickman, Louisville, Colo.....	\$ 5.00
45259	Longmont Hospital Training School for Nurses; July 10, 1907; F. P. Secor, Longmont.....	5.00
21230	February 27, 1907; Midget Gold Mining and Milling Company; Frank G. Peak, Colorado Springs, Colo.....	5.00
27970	March 16, 1907; Ouray Electric Power and Light Company, Ouray, Colo.	5.00
30304	February 5, 1907; Rought & Ayres Ditch Company; W. E. Turner, Brush, Colo.....	5.00
8225	May 7, 1907; Illinois Health and Accident Association, State and Madison, Chicago.....	5.00
44933	May 21, 1907; Great Western Wool Growers' Association; Pitt A. Wade, Canon City, Colo.....	5.00
40615	October 18, 1907; Pittsburg Metals Mining and Milling Company; W. V. Blair, Cooper building, city.....	5.00
		\$40.00

DUPLICATE CERTIFICATES OF AUTHORITY.

December 20, 1906; Durango Coal and Land Company; charged fee of \$1.50, should be \$5.00.....	\$ 3.50
December 26, 1906; Amanda May Mining and Milling Company; charged fee of \$1.50, should be \$5.00.....	3.50
January 14, 1907; Standard Guarantee and Trust Company; charged fee of \$1.50, should be \$5.00.....	3.50
April 26, 1907; West Side Benevolent Society; charged fee of \$1.50, should be \$5.00.....	3.50
May 1, 1907; West Side Benevolent Society; charged fee of \$1.50, should be \$5.00.....	3.50
May 3, 1907; Merchants Mutual Fire Insurance Company; charged fee of \$1.50, should be \$5.00.....	3.50
May 10, 1907; Physicians Defense; charged fee of \$1.50, should be \$5.00..	3.50
May 23, 1907; E. I. DuPont de Nemours Powder Company; charged fee of \$1.50, should be \$5.00.....	3.50
June 4, 1907; Nave-McCord Mercantile; charged fee of \$1.50, should be \$5.00	3.50
June 8, 1907—Colorado & Excelsior Springs Land Company; charged fee of \$1.50, should be \$5.00.....	3.50
July 8, 1907; Henry Electrical Corporations; charged \$1.50, should be \$5.00.	3.50
July 24, 1907; Broadway Bank; charged \$1.50, should be \$5.00.....	3.50
August 3, 1907; Southern Development Company; charged \$1.50, should be \$5.00.....	3.50
August 5, 1907; Jones Cushion Horse Shoe Company; charged fee of \$1.50, should be \$5.00.....	3.50
October 21, 1907; Swarthmore Copper Company; charged fee of \$1.50, should be \$5.00.....	3.50
March 28, 1908; Union Labor Hospital Association; charged \$1.50, should be \$5.00.....	3.50
April 24, 1908; Manitou Gold Mining and Milling Company; charged \$1.50, should be \$5.00.....	3.50
June 5, 1908; The Title Guaranty and Surety Company; charged fee of \$1.50, should be \$5.00.....	3.50
September 14, 1908; United States Postal Insurance Company; charged fee of \$1.50, should be \$5.00.....	3.50
September 28, 1908; Denver Uniform Company; charged fee of \$1.50, should be \$5.00.....	3.50
	\$ 70.00

Section 910, page 377, provides a fee of \$5.00 for certificates of authority. We find no law designating a fee for duplicate certificates of authority.

OVERCHARGES.

7471—December 20, 1906; Paradox Valley Ditch Company; receipt shows \$5.00, cash book charge \$12.00.....	\$ 6.00
2952—May 31, 1907; Colorado Brick Manufacturing Company; receipt shows \$1.00, cash book charge \$1.20.....	.20
3420—June 11, 1907; Thompson-Olmstead Investment Company; receipt shows 20 cents, cash book charge 40 cents.....	.20
5499—January 13, 1908; Candlestick Mining Company; receipt shows 4 cents, cash book charge 8 cents.....	.04
5606—January 16, 1908; Land, Mining, Reservoir and Ditch Company; receipt shows \$1.00, cash beek charge \$1.50.....	.50

5732—January 22, 1908; San Luis Valley Wool Growers' Association; receipt shows 2 cents, cash book charge 6 cents.....	.04
6290—February 10, 1908—Pueblo Creamery and Preserving Company; receipt shows 44 cents, cash book charge 50 cents.....	.06
7470—March 2, 1908; Trinidad Floral Company; receipt shows 20 cents, cash book charge 44 cents.....	.24
Total overcharge.....	\$ 7.28

The flat tax department receipts showed a deficit of \$16,546.31, which was paid into the State Treasury September, 1909, with \$808.57 interest.

The brand receipts, amounting to \$5,935.50, have been paid for brand clerk hire. The regular salary appropriations were overdrawn \$700.00, making total amount of salaries paid in excess of appropriation \$6,709.70, of which \$774.20 was signed for by regular employes of the office in addition to their regular salaries.

Irregularities for period 1907 and 1908 shown in amounts.

Amount of flat tax subsequently accounted for.....	\$16,546.31
Brand Department balance, charged to 1909-1910.....	101.25
Errors in handling instruments, etc., undercharges.....	1,685.30
Salaries used in excess of appropriations.....	6,635.50
Overdraft, appropriation for clerical assistance, 1908.....	1,056.66
Total	\$26,025.02
Overcharges on instruments.....	7.28

AFFIDAVIT OF N. H. COBB AND O. P. SMITH.

This is to certify that to the very best of our knowledge and belief, the reports submitted by us on the office of the Secretary of State, from December 1, 1902, to July 31, 1910, are true and correct reports of our findings.

N. H. COBB,
O. P. SMITH,
Deputy Public Examiners.

Subscribed and sworn to before me this 9th day of January, A. D. 1911.

(Seal.)

BETTIE D. GREEN,
Notary Public.

My commission expires November 10, 1913.

REPORT ON THE STATE LIQUOR LICENSE DEPARTMENT.

Examination from May 2, 1901, to September 10, 1909.

RECEIPTS.

From the records of the department, in the office of the State Treasurer, we find that there were issued, during the period covered by this report:

21,058 licenses at \$25.00 each, or a total of.....\$526,450.00

In addition to this the department collected, as partial payments on licenses, the sum of..... 54.15

\$526,504.15

From the records of the department, we find that there were refunds for cancelled and unused licenses, the sum of 1,800.00

Total receipts from May 2, 1901, to September 10, 1909..... \$524,704.15

These amounts were credited to the General Cash Account of the State at certain periods, distributed as follows:

Credited to Revenue of 1901.....\$55,150.00

Credited to Revenue of 1902..... 50,200.00

Credited to Revenue of 1903..... 47,875.00

Credited to Revenue of 1904..... 53,575.00

Credited to Revenue of 1905..... 72,391.65

Credited to Revenue of 1906..... 62,237.50

Credited to Revenue of 1906..... 1,275.00

Credited to Revenue of 1907..... 68,475.00

Credited to Revenue of 1908..... 62,450.00

Credited to Revenue of 1909..... 51,075.00

\$524,704.15

EXPENSES.

The salaries and expenses of this department were paid by voucher on the Auditor, approved by the State Treasurer. There was no account of these expenditures kept in this department, and we obtained our figures from the books and vouchers in the Auditor's office.

Previous to the year 1903 there was no appropriation for the expenses of this.

APPROPRIATIONS.

The Fourteenth General Assembly made the following appropriations for 1903 and 1904:

Liquor License Clerk, salary.....\$ 2,400.00

Liquor License Collector, salary..... 2,400.00

\$ 4,800.00

EXPENSES 1903-1904.

Paid for salaries.....	\$ 3,000.00	
Unused appropriations	1,800.00	
		<u>\$ 4,800.00</u>

The Fifteenth General Assembly made the following appropriations for 1905 and 1906 :

Liquor License Clerk, salary.....	\$ 3,000.00	
Three Liquor License Inspectors, salaries.....	7,200.00	
Traveling expenses	3,600.00	
		<u>\$13,800.00</u>

EXPENSES 1905-1906.

Paid for salaries.....	\$10,198.64	
Paid for traveling expenses.....	3,079.06	
Unused appropriations	522.30	
		<u>\$13,800.00</u>

The Sixteenth General Assembly made the following appropriations for 1907 and 1908:

Liquor License Clerk, salary.....	\$ 3,000.00	
Five Liquor License Inspectors, salaries.....	12,000.00	
Traveling expenses	6,000.00	
		<u>\$21,000.00</u>

EXPENSES 1907 AND 1908.

Paid for salaries.....	\$14,695.17	
Paid for traveling expenses.....	4,159.95	
Unused appropriations	2,144.88	
		<u>\$21,000.00</u>

The Seventeenth General Assembly made the following appropriations for 1909 and 1910:

Liquor License Clerk, salary.....	\$ 3,000.00	
Five Liquor License Inspectors, salaries	12,000.00	
Traveling expenses	6,000.00	
		<u>\$21,000.00</u>

EXPENSES DEC. 1, 1908, TO SEPT. 1, 1909.

Paid for salaries.....	\$ 5,625.00	
Paid for traveling expenses.....	1,200.00	
Balance in appropriation, Sept. 1, 1909.....	14,320.07	
		<u>\$21,000.00</u>

We find the following vouchers drawn in favor of the former State Treasurer, A. E. Bent, on this department's Expense Fund amounting to a total of \$620.00 for the purchase of street car tickets in Denver. For about a year this expense was only \$20.00 per month, then it gradually increased until it reached the

amount of \$75.00 in one month. As traveling expense accounts for most of these Inspectors show that they were out of the city a large part of the time, this expenditure for street car fares in Denver should be explained.

Voucher No.			
659	Feb. 2,	1907	\$20.00
1292	Feb. 28,	1907	20.00
1799	Mch. 30,	1907	20.00
2115	Apr. 23,	1907	20.00
2587	May 20,	1907	20.00
3015	June 12,	1907	20.00
3460	July 5,	1907	20.00
3957	Aug. 3,	1907	20.00
4446	Aug. 31,	1907	20.00
4819	Sept. 27,	1907	20.00
5406	Oct. 30,	1907	20.00
6161	Nov. 30,	1907	50.00
1364	Jan. 29,	1908	15.00
1905	Feb. 27,	1908	20.00
2483	Mch. 30,	1908	25.00
2843	Apr. 13,	1908	25.00
3481	May 13,	1908	25.00
3986	June 10,	1908	25.00
4475	July 3,	1908	25.00
5289	Aug. 20,	1908	25.00
5789	Sept. 22,	1908	45.00
6647	Oct. 18,	1908	45.00
6697	Nov. 28,	1908	75.00
			<u> </u>
			\$620.00

In addition to the above, there was expended for street car tickets in Denver in 1905, 1906 and 1907, the sum of \$146.00, as evidenced by the following list of vouchers:

Voucher No.			
1507	Dec. 12,	1905	\$ 6.00
1484	Dec. 28,	1905	7.00
1507	Jan. 2,	1906	5.00
1507	Jan. 13-29,	1906	5.00
1507	Jan. 30,	1906	9.00
1918	Feb. 24,	1906	5.00
2301	Feb. 13,	1906	5.00
2326	Feb. 21,	1906	5.00
2341	Mch. 2-27,	1906	5.00

2759	Apr.	16-26,	1906	7.00
3192	Apr.	2-23,	1906	7.00
3209	May	14,	1906	7.00
3702	June	4-27,	1906	5.00
4188	July	18-28,	1906	10.00
4654	Aug.	28-27,	1906	7.00
5150	Sept.	15-27,	1906	10.00
5586	Oct.	20-26,	1906	10.00
6133	Oct.	27,	1906	10.00
6520	Oct.	18-22,	1906	6.00
6521	Oct.	23,	1906	8.00
355	Jan.	22,	1907	2.00
356	Jan.	22,	1907	5.00

\$146.00

All of these vouchers were approved by G. G. Withers, Deputy Treasurer, and are apparently in correct form.

Drawn against this same fund I find a voucher under date of December 30, 1908, in favor of A. E. Bent, State Treasurer, for \$250.00, covering a trip made by him to Mackinac Island.

Out of the 1905-1906 appropriations for traveling expenses, I find a number of items paid for services and extra services. Among these are the following:

Zelda Knowlton, for stenographic services.....	\$1,146.65
J. H. Hunter, Inspector.....	100.00
C. H. Berry, Inspector.....	100.00
Gus Larson, Inspector.....	100.00
F. A. Moss, "extra services".....	275.00

\$1,721.65

The appropriation for traveling expenses does not apply to salaries, so that these expenses are apparently unauthorized. Mr. Moss received the regular salary as Inspector of \$100.00 per month and the object of paying him extra, above his salary, does not appear on the vouchers.

Under the traveling expenses appropriated for 1907 and 1908, we find the following:

L. E. Ransom, extra services.....	\$170.15
J. H. Clark, extra services.....	100.00

\$270.15

L. E. Ransom was the stenographer in the Treasurer's office at this time, drawing a regular salary for that service. One voucher paid her in December, 1907, was marked "For extra services as license inspector in January of 1907."

EXPENSES OF EXECUTIVE DEPARTMENT

From 1897 to 1910

ALVA ADAMS, Governor.

1897-1898.

The Auditing Board, under Governor Adams' Administration, was composed of Alva Adams, Governor; John W. Lowell, Auditor; Byron L. Carr, Attorney General.

1897-1898.

Governor's salary.....	\$10,000.00	
Governor's secretary.....	3,000.00	
Governor's clerk and stenographer.....	2,400.00	
Governor's messenger	1,800.00	
Expenses from Contingent Fund, 1897.....	860.28	
Expenses from Incidental Fund, 1898.....	35.01	
Total for 1897-1898.....		\$18,095.29

CHARLES S. THOMAS, Governor.

1899-1900.

The Auditing Board, under Governor Thomas' Administration, was composed of Charles S. Thomas, Governor; George W. Temple, Auditor; David M. Campbell, Attorney General.

Governor's salary	\$10,000.00	
Governor's secretary	3,000.00	
Governor's clerk and stenographer.....	2,400.00	
Expenses from Incidental Fund, 1899-1900.....	780.13	
Total for 1899-1900.....		\$17,980.13

JAMES B. ORMAN, Governor.

1901-1902.

The Auditing Board, under Governor Orman's Administration, was composed of James B. Orman, Governor; Charles W. Crouter, Auditor; Charles G. Post, Attorney General.

Governor's salary	\$10,000.00	
Governor's secretary	3,000.00	
Governor's clerk and stenographer.....	4,800.00	
Expenses from Contingent Fund.....	3,053.50	
Expenses from Incidental Fund, 1901-1902.....	1,033.10	
Total for 1901-1902.....		\$21,886.60

JAMES H. PEABODY, Governor.

1903-1904.

The Auditing Board, under Governor Peabody's Administration was composed of James H. Peabody, Governor; John A. Holmberg, Auditor; Nathan C. Miller, Attorney General.

Governor's salary	\$10,000.00	
Governor's secretary	3,000.00	
Governor's clerk and stenographer.....	3,875.00	
Expenses of Advisory Board.....	1,082.60	
Expenses from Contingent Fund.....	5,346.45	
*Expenses from Incidental Fund.....	169.90	
Total for 1903-1904.....		\$26,487.32

*Note—The above item of \$169.90 was paid by voucher No. 95, warrant No. 2326, to John M. Maxwell.

These bills were approved by the Auditing Board April 15, 1903, and signed by R. R. Leese, Secretary of the board.

The voucher was issued July 31, 1903, by James Cowie, Secretary of State; sworn to by John M. Maxwell, July 31, 1903. Warrant No. 2326, in payment of the above, was drawn by John A. Holmberg, State Auditor, August 1, 1903; said warrant was presented to the State Treasurer by John M. Maxwell on August 18, 1903, and was paid out of the Public School Investment Fund.

John M. Maxwell was at this time secretary to Governor Peabody, and later was appointed by Governor Peabody as judge of the Court of Appeals, which office he held until the consolidation of the Supreme Court and the Court of Appeals; he then became judge of the Supreme Court, which office he held until January 1, 1909.

Following is a complete copy of the bills, voucher and warrant:

April 15, 1903.

STATE OF COLORADO, DR.

To John M. Maxwell and A. C. Montgomery to Colorado City and return, in the matter of the investigation of labor troubles at Colorado City, March 16, 17 and 18, 1903.

The Antlers	\$19.70
Railroad fare, Denver to Colorado Springs, and return....	5.00
Pullman fare, Denver to Colorado Springs, and return...	1.00

\$25.70

Twenty-five dollars and seventy cents.

Received payment.

Approved by Auditing Board, April 15, 1903.

R. R. LEESE, Secretary.

Approved by Auditing Board, July 28, 1903.

R. R. LEESE, Secretary.

Executive Chamber.

February 14, 1903.

Denver.

Received of John M. Maxwell, ten dollars for postage.

JOHN C. TROOMBLY, P. M.

(This bill paid for \$13.70).

HEADQUARTERS REPUBLICAN STATE CENTRAL COMMITTEE.

DENVER, COLO.

To State Headquarters:

Paid Miss McKusick, stenographer—

Typewriter, December 1 to January 12, at \$75.....	\$109.68
Rent, typewriter, December 1 to January 12, at discount.....	7.40
	—————
	\$117.08
Peabody, debtor one-half.....	58.50

\$58.50 \$58.50

Received payment,

D. B. FAIRLEY, Chairman.

“O. K. Maxwell.”

Denver, Colo., January 2, 1903.

1903.

January 2, To 72 folios typewriting, at 10c.....	\$ 7.20	
To 9 carbon copies, 72 folios each, at 2½c.....	16.20	
		—
Total	\$23.40	
Discount	5.40	
		—
Balance	\$18.00	\$18.00

Received payment,

B. L. POLLOCK.

B. L. Pollock, Care Bennett & Myers, 1010 16th street.

THE COOPER AND POWELL FURNITURE COMPANY.

Denver, Colo., January 14, 1903.

Sold to D. B. Fairley, Chairman.

Rent of one R. T. desk and one office chair, November 25, 1902, to January 13, 1903, as per contract with Governor Peabody and Chairman Fairley. \$15.00

COOPER & POWELL FURNITURE CO.

"O. K. Maxwell."

Paid January 19, 1903.

"O. K. Fairley."

Per W. S. FOWLER.

W. F. ROBINSON PRINTING CO.

Denver, Colo., January 10, 1903.

To John M. Maxwell,

Binding two inaugural addresses.....\$ 7.50
 Paid January 12, 1903.

O. K.

THE W. F. ROBINSON PTG. CO.

John M. Maxwell.

R. J. W.

Denver, Colo., January 14, 1903.

Republican State Central Committee,

To W. A. Reef, Stenographer, Dr.

January 4, 5 and 6, 1903, To shorthand and typewriting of the Governor's message, dictated by Mr. John M. Maxwell, original and one carbon copy, 90 folios, at 20 cents per folio\$18.00

January 9 and 10, To typewriting original and one copy on letter size paper, of revised message of Governor Peabody, 90 folios, at 15 cents per folio..... 13.50

\$31.50

Received payment.

"O. K. John M. Maxwell."

W. A. REEF.

April 15, 1903.

STATE OF COLORADO, DR.

To John M. Maxwell, Denver, Colorado.

To expenses as per itemized bills attached.

W. A. Rcef.....	\$31.50
Cooper-Powell Furniture Co.....	15.00
W. F. Robinson.....	7.50
B. L. Pollock.....	18.00
Stenographer	58.50
Postage stamps.....	13.70

\$144.20

One hundred forty-four dollars and twenty cents.

The above is all for expenses incurred in connection with the Executive Department of the State of Colorado.

Approved by Auditing Board, April 15, 1903.

R. R. LEESE.

Approved by Auditing Board, July 28, 1903.

R. R. LEESE.

STATE OF COLORADO,

To John M. Maxwell, Dr.

Voucher No. 95.

Address, State House, City.

April 15, 1903, As per itemized bill attached:

Governor's incidental	\$ 25.70
Governor's incidental	144.20

\$169.90

Amount, One hundred sixty-nine and 90/100 dollars.

Approved July 31, 1903.

Pay from General Incidental Fund.

JAMES COWIE, Secretary of State.

Received of the Auditor of the State of Colorado, warrant No. 2326 in payment of the above account.

(Sign here)

JOHN M. MAXWELL.

State of Colorado, Auditor's Office, s. s.:

I, John M. Maxwell, do solemnly swear in the presence of the Ever Living God, that the several items mentioned in the annexed account are just and true; that the services and articles as therein charged, and the amount claimed, to wit, the sum of one hundred sixty-nine and 90/100 dollars, is due and unpaid after allowing all just credits.

Subscribed and sworn to before me this August 18, 1903.

JOHN A. HOLMBERG, Auditor.

JOHN M. MAXWELL.

By W. H. SUNBLAW, Deputy.

Services rendered or articles furnished.

(Copy of Warrant.)

AUDITOR'S OFFICE.

\$169.90

STATE OF COLORADO.

No. 2326

TREASURER OF THE STATE OF COLORADO.

Pay toJohn M. Maxwell.....or Order
 One hundred sixty-nine and 90/100.....Dollars
 Out of any money in the Treasury not otherwise appropriated for Expenses
 Colo. City Trouble and charge the same to General Incidental Fund, and this
 shall be your Voucher.

Issued Aug. 1, 1903.

JOHN A. HOLMBERG,

Auditor of the State of Colorado.

By W. H. SUNBLOW, Deputy.

STATE TREASURER'S OFFICE,

Denver, Colo.

Presented Aug. 1, 1903.

NO FUNDS.—This warrant draws interest from date at four per cent. per annum.

WHITNEY NEWTON,

State Treasurer.

FRANK E. JOHNSON, Deputy.

Countersigned by

WHITNEY NEWTON,

State Treasurer.

By FRANK E. JOHNSON, Deputy.

JESSE F. M'DONALD, Governor.

1905-1906.

Governor's salary.....	\$10,904.56
Governor's secretary.....	3,000.00
Governor's clerk and stenographer.....	3,000.00
Expenses from Contingent Fund.....	5,000.00
Expenses from Incidental Fund.....	3,176.26

Total for 1905-1906.....

\$25,080.82

The Auditing Board, under Governor McDonald's administration were: Jesse F. McDonald, Governor; Alfred E. Bent, Auditor; N. C. Miller, Attorney General.

HENRY A. BUCHEL, Governor.

1907-1908.

Governor's salary.....	\$10,000.00
Governor's secretary.....	3,000.00
Governor's clerk and stenographer.....	3,600.00
Expenses from Contingent Fund.....	6,200.00
Expenses from Incidental Fund.....	1,286.71

Total for 1907-1908..... \$24,086.71

The Auditing Board, under Governor Henry A. Buchtel's administration, were: Henry A. Buchtel, Governor; George D. Statler, Auditor; William H. Dickson, Attorney General.

JOHN F. SHAFROTH, Governor.

1909-1910.

Governor's salary.....	\$10,000.00
Governor's secretary.....	3,000.00
Governor's clerks and stenographer.....	4,666.66
Governor's messenger.....	2,000.00
Expenses from Contingent Fund.....	3,399.54
Expenses from Incidental Fund.....	642.43

Total for 1909-1910..... \$23,708.63

The Auditing Board, under Governor Shafroth's administration, John F. Shafroth, Governor; Roady Kenehan, Auditor; W. J. Galligan, Treasurer; John Barnett, Attorney General.

According to Chapter 24, Session Laws of Colorado, 1903, there was appropriated for the Governor's Contingent Fund for the fiscal year ending
and for

November 30, 1903.....	\$2,500.00
November 30, 1904.....	2,500.00
Total	\$5,000.00

James H. Peabody being Governor at that time.

According to Chapter 24 of the Session Laws of Colorado, 1905, there was appropriated for the Governor's Contingent Fund for the fiscal year ending

November 30, 1905.....	\$2,500.00
November 30, 1906.....	2,500.00
Total	\$5,000.00

Jesse McDonald being Governor at that time.

According to Chapter 46 of the Session Laws of Colorado, 1907, there was appropriated for the Governor's Contingent Fund for the fiscal year ending

November 30, 1907.....	\$3,100.00	
November 30, 1908.....	3,100.00	
Total		\$6,200.00

Henry A. Buchtel being Governor at that time.

According to Chapter 52 of the Session Laws of Colorado, 1909, there was appropriated for the Governor's Contingent Fund for official and semi-official purposes to be determined by him, for the fiscal year ending

November 30, 1909.....	\$3,100.00	
November 30, 1910.....	3,100.00	
Total		\$6,200.00

John F. Shafroth being Governor at the time.

An investigation of the Treasurer's and Auditor's office will show that the entire appropriation for the fiscal years ending 1903 and 1904, when James H. Peabody was Governor, was entirely consumed.

A similar investigation will show that the entire appropriation for 1905-1906, when Jesse McDonald was Governor, was also entirely consumed.

And a similar investigation will show that for the fiscal years ending 1907-1908, when Henry A. Buchtel was Governor, the entire appropriation was consumed.

No itemized account showing for what the expenditures were made were ever filed by any of the preceding governors; the amounts being drawn upon vouchers signed by them for a specified amount.

An investigation in the Treasurer's and Auditor's office will show that for the fiscal years of 1909-1910, John F. Shafroth being Governor, there was expended the sum of \$3,399.54, leaving unexpended of this appropriation a balance of \$2,800.46.

The appropriation made by the legislature, in the Session Laws of 1909, prescribed that the Contingent Fund for the Governor should be expended for official and semi-official purposes, to be determined by him; and no itemized account is necessary as long as, in his judgment, the purposes for which he spent the money are official and semi-official.

Had the Investigating Committee appointed by one of the District Judges of the District Court of the City and County of Denver, at the September term, 1910, investigated the accounts of the Governors preceding the year 1909, they would have ascertained the above to be the facts, and that the entire appropriation made for the Governor's Contingent Fund was entirely

consumed, and in some instances it is stated there was expended more than the amount appropriated. They would also, had they been willing to have told the truth, have reported that Governor Shafroth did not spend the entire appropriation made for the Governor's Contingent Fund, but left almost one-half of the same unexpended.

REPORT OF INHERITANCE TAX DEPARTMENT

State Auditor's Office

For the Biennial Period Ending November 30, 1910.

Denver, Colo., December 1, 1910.

To His Excellency,

JOHN F. SHAFROTH,
Governor.

HON. JOHN T. BARNETT,
Attorney General.

HON. W. J. GALLIGAN,
Treasurer.

HON. ROADY KENEHAN,
Auditor.

Gentlemen—I take pleasure in presenting you herewith my report as Inheritance Tax Clerk in the office of State Auditor, showing the receipts and disbursements for the two years ending November 30, 1910,

Respectfully submitted,

JAMES A. NOONAN,
Inheritance Tax Clerk.

RECEIPTS.

From December 1, 1908, to November 30, 1909.

Denver County.

George E. Walker.....	\$ 76.34
Benjamin F. Woodward.....	830.88
Margaret G. Palmer.....	9.70
Margaret A. James.....	3,342.83
Arthur W. Barnes.....	176.58
Erskine Uhl	32.65

George Olney Gibbs.....	63.68
Olive M. Homaus.....	106.00
Quincy A. Shaw	341.73
Mary A. Staples.....	94.19
Fred K. Charplot.....	465.02
Ariel P. Horton.....	629.61
Cornelia T. Skinner.....	39.14
William P. Thopmson.....	1,574.28
Jacob Schaeffle	83.19
Jennie F. Brown.....	16,991.22
Alice Hill	10,212.55
Wilmot E. Brood.....	241.55
Marion W. Church.....	3,404.61
Silvia Loustano	8.98
Frederick Keener	6,825.80
William Hutchenson	1.31
Theo. F. Petrie.....	2.18
John Emery	427.06
Catherine McLaughlin	112.16
Simon V. Stoller.....	121.98
George E. Ross Lewin.....	101.63
James A. Pence.....	287.44
William E. Menke.....	88.39
John H. Morcom.....	45.43
Edward Connell	291.50
John P. Heisler.....	368.99
Clark H. Wilson.....	314.37
Lisba A. Skinner.....	112.42
James C. Dowling.....	1.61
George Campbell	14.41
John C. Davis.....	7,800.59
George H. Braman.....	724.55
Charles Florence	44.84
Caroline Hoff	134.14
John L. Routt	303.25
Mathew Kearns	09
Thomas J. Lewis	451.08
Benjamin F. Woodward.....	804.43
Amos Anchell	278.24
Lois Morse Fraser.....	205.62
Edward G. Patterson.....	254.95
James H. Dils.....	73.29

August G. Dawson.....	86.05
Josephine G. Murphy.....	14.28
Henry O. Peabody.....	3,298.98
Stanley Jones	1,064.11
Phillip Miehiser	97.92
Bernard Murtaugh	238.10
Christian F. Dresler.....	72.42
L. A. Reynolds.....	731.76
William H. Nix.....Adams County	\$ 57.60
E. C. Howe.....San Miguel County.....	208.47
Edgar E. Avery.....Larimer County	102.49
Anton Blum	112.62
H. R. Holbrook.....Pueblo County	147.00
W. J. Kitley.....Boulder County	62.78
G. B. Mercouer.....Boulder County	108.16
Mary E. Haywood.....Boulder County	255.67
James F. Hall.....Las Animas County.....	228.92
Otto G. Fehringer.....El Paso County.....	802.94
Graham E. Babcock.....El Paso County.....	813.50
William F. Carroll.....El Paso County.....	121.03
Balance from Treasurer..... El Paso County.....	944.09
E. S. Prinnell.....Mesa County	32.94
C. A. Granger.....Weld County	429.18
Charles L. Tutt.....El Paso County.....	12,515.75
E. H. Van Orden.....El Paso County.....	1,136.79
Anna E. Wales.....El Paso County.....	121.88
W. N. Randall.....Otero County	294.16
Charles E. Gast.....Pueblo County	2,160.42
Susan A. Fiske.....Douglas County	29.40
Hernuce Thomas	18.87
Robert Hauck	11.30
Sadie Hebler	461.46
John Schwend	181.06
Mary E. Perrington.....Las Animas County.....	368.43
Laura L. Smith.....Dolores County	506.56
Marietta T. Beach.....Larimer County	111.42
Marie Guirand	1,402.24
Charles Levy	393.25
M. V. Ingram.....Boulder County	24.34
Davis Best	145.35
George M. Marden.....El Paso County.....	8.72

Hugh Torrence	Routt County	2,855.24	
Joseph E. Insley.....	Routt County	262.22	
			\$91,957.35
Less Appraiser's fees paid by County Treasurer on estates having no tax, and fees paid Appraiser prior to tax having been paid to County Treasurer.....			707.50
Total received by State Treasurer.....			\$91,249.85

RECEIPTS.

From December 1, 1909, to November 30, 1910.

Denver County.

B. F. Harrison	\$ 53.26
Euphenia Gilluly	168.36
Julia Merritt	1,546.70
Herman Litmer	214.31
Jane Eskridge	1,108.01
Elbert Besley	327.24
Jacob Downing	1,403.03
Theodore Bergman	59.21
George M. Braman.....	644.62
Calvin Paige	279.48
M. A. Barrickman.....	539.73
Henry H. Smith.....	72.77
John Russell	109.73
Charles Wanner	87.60
J. D. Perkins, Jr.....	22.93
A. G. McCormick.....	142.78
W. M. Strickler.....	1,316.80
W. A. L. Cooper.....	265.68
George Richardson	402.90
Ambrose Everett	433.67
Emma J. McWilliams.....	27.59
Mary Cella	462.80
Harry Bowman	81.29
Harriet G. Lathrop.....	56.59
Ida L. McWhinney.....	86.29
Mary E. Patterson	11.03
Herbert L. Wall.....	345.19
Isaac Levy	73.68
George H. Campbell.....	911.78
A. H. Garfield.....	29.70
George E. Aldrich.....	229.32
Charlotte M. Hill.....	677.01

Eben Smith	2,401.06
Anna B. Coffey.....	302.58
M. D. Schoomaker.....	784.00
Thomas A. Irwin.....	37.57
Charles Denison	538.93
John C. Staats.....	119.40
Cyrus Miller	193.38
Jabez Weatherbee	665.74
Patrick H. Thompson.....	539.98
Paul Farbell	681.10
Eli M. Ashley.....	309.66
Edgar A. Keeler.....	653.25
William Hagart	6.77
Martha E. Hall.....	82.22
Susan Mitchell	26.83
Edward R. Morris.....	14.70
John W. Nesmith.....	265.43
Amelia E. Smith.....	15,046.04
William Clark	33.83
Silas E. Newcomb	751.51
Charles M. Hobbs.....	1,655.40
Emily L. Smith.....	2,876.98
J. B. Herbert	34.45
Helen Kingsbury	24.45
P. B. Hasbrouck	35.47
Mary Columbus	50.44
Robert H. Marvin.....	4.76
Jerry Cox	1,424.33
John H. Bloodgood.....	131.06
Howard Broon	268.77
W. J. Palmer.....El Paso County.....	\$73,833.67
H. S. Ashley.....El Paso County.....	348.93
Louise J. Sanders.....El Paso County.....	6.73
Sophia E. Schimel.....El Paso County.....	18.27
Margaret D. Hayes.....El Paso County.....	409.08
Charles L. Tutt, add'l.....El Paso County.....	359.46
Jane Hogg Gardiner.....El Paso County.....	3,239.66
Credit on Phifer and Becker Estates	El Paso County..... 147.80
Mary C. Neeley.....Boulder County	434.16
Joseph Wolf	Boulder County
S. A. Giffen.....	Boulder County
Hannah Johnson	Boulder County

J. J. Grigsby.....	Yuma County	88.49
Vincent Westfall	Yuma County	42.95
George Riley	Clear Creek County.....	592.10
Waldimer Arens	Lake County	271.22
E. L. Davis	San Miguel County.....	1,905.98
C. P. Larson.....	Garfield County	201.93
Mathew Daniher	Otero County	871.31
Margaret T. Bowen.....	Pueblo County	314.95
Pat Dunphy	Pueblo County	672.18
Hammond Pollard	Pueblo County	139.67
H. G. Clark.....	Montrose County	124.60
Susan A. Fiske, Int.....	Douglas County	2.16
T. D. Workman	Conejos County	72.44
S. A. Peterson.....	Logan County	33.52
Avah C. Senior.....	Weld County	59.02
Adolph Strubel	Weld County	61.09
Charles W. Cobleigh.....	Weld County	57.71
Samuel Armstrong	Weld County	449.45
Louis H. Turner.....	Las Animas County.....	155.74
David Henderson	Gilpin County	1,703.23
Charles H. Wadley.....	Park County	458.94
Clara E. Whitten.....	Park County	297.32
David E. Glasgow.....	Saguache County	427.30
Jacob R. Harding.....	Routt County	291.21
Joseph E. Insley, Int.....	Routt County	28.46
James L. McHatton.....	Rio Blanco County.....	1,178.43
Herman Richner	Rio Blanco County.....	899.06
James J. Winton.....	Delta County	271.44
W. B. McGee.....	Fremont County	109.59
Margaret Nachtrieb	Chaffee County	244.88
Thomas Sproull	Huerfano County	49.17
Leopold Himmerman	Jefferson County	269.07
J. A. Guirand.....	Park County	142.80
Total		\$133,507.04
Less Appraiser's fees paid.....		391.00
Total collections from Dec. 1, 1909, to Nov. 30, 1910.....		\$133,116.04

SCHEDULE "B."
DISBURSEMENTS.

From December 1, 1908, to November 30, 1910.

Salaries—

Special Appraiser, Hauck Estate.....	\$ 12.00
Appraiser, First District.....	3,741.95
Appraiser, Second District.....	2,830.60
Appraiser, Third District.....	2,724.15
	<hr/>
Total	\$ 9,308.70

Expenses—

Appraiser, First District.....	\$ 166.40
Appraiser, Second District.....	571.25
Appraiser, Third District.....	480.95
	<hr/>
Total	1,218.60
Refund of Overpaid Tax.....	616.00
Transfer to General Revenue, 1909.....	\$ 88,000.00
Transfer to General Revenue, 1910.....	125,000.00
	<hr/>
	213,000.00
To balance in fund.....	222.59
	<hr/>
Total	\$224,365.89

Note.—In addition to the amount expended for salaries and expenses of Appraisers from the Inheritance Fund Tax, there was \$7,239.60 drawn from the Officers' Salary and Officers' Expense Funds by the Assistant Attorney General and Inheritance Tax Clerk, making the total cost for the collection of the Inheritance Tax for the biennial period, \$17,766.90.

The expense incurred is for the time extending from April 15, 1909, to November 30, 1910.

CORRESPONDENCE

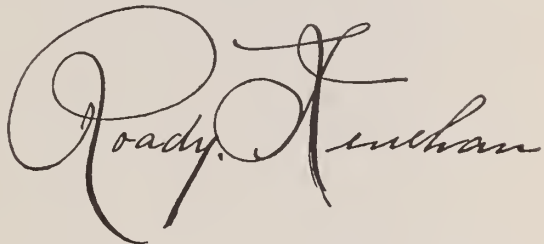
STATE AUDITOR KENEHAN TO ATTORNEY GENERAL BARNETT.

January 20, 1909.

Hon. John T. Barnett, Attorney General,
Denver, Colorado.

Dear Sir—I request you, as Attorney General of the State of Colorado, to institute proceedings in the name of the People of the State of Colorado, to prosecute any claim or right it may have to the money received by James Cowie, ex-Secretary of State, to recover the amount of \$4,247.41, or any other sum shown by the books and records in the Secretary of State's office, designated as a portion of the flat tax collected from various corporations during his administration as Secretary of State.

Respectfully,

A handwritten signature in cursive script, reading "Rody Kenchan". The signature is written in dark ink on a light background.

Auditor of State.

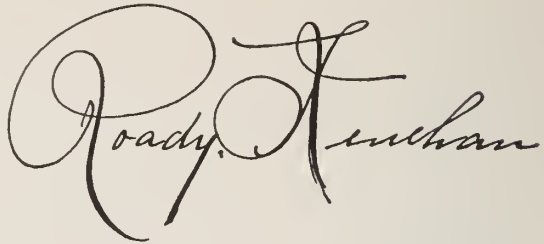
January 20, 1909.

Hon. John T. Barnett, Attorney General,
Denver, Colorado.

Dear Sir—I request you, as Attorney General of the State of Colorado, to institute proceedings in the name of the People of the State of Colorado, to prosecute any claim or right which it may have to the money received by John A. Holmberg, ex-Auditor of State, to recover the amount of \$10,134.61, or any other sum shown by the books and records in the Auditor's

office, designated as a portion of flat tax collected from various corporations during his administration as Auditor.

Respectfully,



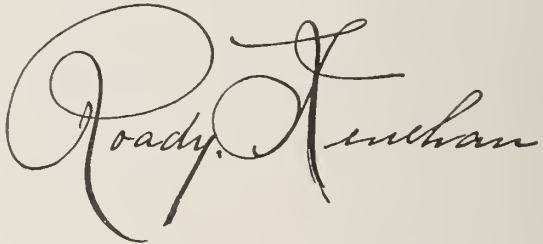
Auditor of State.

January 20, 1909.

Hon. John T. Barnett, Attorney General,
Denver, Colorado.

Dear Sir—I request you, as Attorney General of the State of Colorado, to institute proceedings in the name of the People of the State of Colorado, to prosecute any claim or right it may have to the money received by Timothy O'Connor, ex-Secretary of State, to recover the amount of \$16,546.31, or any other sum shown by the books and records in the Secretary of State's office, designated as a portion of the flat tax collected from various corporations during his administration as Secretary of State.

Respectfully,



State Auditor.

AUDITOR'S OFFICE.

Capitol Building, November 6th, 1909.

Hon. John T. Barnett,
Attorney General for the State of Colorado,
Capitol Building, Denver, Colorado.

Dear Sir—I request you, as Attorney General of the State of Colorado, to institute proceedings in the name of the People of the State of Colorado, to prosecute any claim or right which

it may have to the moneys expended by ex-Warden John Cleg-horn, of the Colorado State Penitentiary, and ex-Warden A. C. Dutcher, of the Colorado State Reformatory, to recover the amounts shown by their books and records, and by reports of Public Examiner J. B. Foley, furnished to Honorable John F. Shafroth, Governor of Colorado, of this date.

Respectfully,

A large, stylized handwritten signature in black ink, reading "Rody Kenehan". The signature is written in a cursive style with large, flowing loops.

Auditor of State.

Denver, Colorado, October 15, 1909.

The State Auditing Board met in regular session at ten o'clock a. m., with Governor Shafroth, Treasurer Galligan, Auditor Kenehan and State Attorney General Barnett present, to consider the claim of the Western Federation of Miners as provided in an Act, entitled "An Act Making an Appropriation to Pay the Claim of the Western Federation of Miners Against the State of Colorado, for the Appropriation and Destruction of Military Purposes, by the State of Colorado, of Property in the County of Teller During the Year 1904 and Providing for the Auditing of Said Claim," approved May 5, 1909; and also for considering and determining the claims of the Miners' Union Building Association, as provided in an Act, entitled "An Act Making an Appropriation to Pay the Claim of the Miners' Union Building Association Against the State of Colorado, for the Use of, for Military Purposes and Damages Done, by the State of Colorado, to the Building and Furniture of Said Association, in the County of Teller, During the Year 1904, and Providing for the Auditing of Said Claim," approved May 5, 1909, and the board having listened to the testimony introduced in support of, against in connection with said claim and having carefully reviewed all of the evidence, and being fully advised in the premises, the following resolutions were offered and unanimously adopted:

Be it Resolved, By the State Auditing Board of the State of Colorado, that the total amount of damage arising from the appropriation or destruction of the stocks of merchandise and general supplies and other property of the Western Federation of Miners in the county of Teller, Colorado, in the year 1904, including interest, good will, loss of business and all other damage resulting from said destruction or appropriation, as mentioned

by the act of the General Assembly of the State of Colorado, approved May 5, 1909, which act is contained in chapter 135 at page 286 of the acts of the Seventeenth General Assembly of the State of Colorado, be and the same is hereby credited and determined to be the sum of fifty-five thousand five hundred twenty dollars (\$55,520), and

Be it Further Resolved, That all necessary certificates required by said act to be executed, be executed and delivered by the chairman and secretary of this board.

Be it Resolved, By the State Auditing Board of the State of Colorado, that the total amount of damage arising from the use of and damage done to the building and furniture of the Miners' Union Building Association by the State of Colorado in the year 1904, including all damages of whatsoever kind or nature to said building or things therein contained, the said building and furniture being located on lots twenty-two (22) and twenty-three (23) in block twelve (12) in the city of Victor, Teller county, Colorado, as mentioned by the act of the General Assembly of the State of Colorado, approved May 5, 1909, which act is contained in chapter 72 of page 185, of the acts of the Seventeenth General Assembly of the State of Colorado, be and the same is hereby audited and determined to be the sum of four thousand three hundred and fifty-seven dollars and thirty-seven cents (\$4,357.37), and

Be it Further Resolved, That all necessary certificates required by said act to be executed, be executed and delivered by the chairman and secretary of this board.

Upon motion duly seconded the board adjourned.

JOHN F. SHAFROTH,
Chairman.

H. C. FAIRALL,
Secretary.

We hereby certify that the above and foregoing is a full and complete transcript of the minutes of the meeting of the State Auditing Board, October 15, 1909. (Signed)

JOHN F. SHAFROTH,
Chairman.

H. C. FAIRALL,
Secretary.

To the Auditor of the State of Colorado, Denver, Colorado.

Dear Sir—There is herewith delivered to you the certificates of the State Auditing Board showing that the Western Federation of Miners is entitled to a warrant upon the State Treasury for the amount of \$55,520.00, under the act of the Seventeenth General Assembly (chapter 135, page 286, acts of 1909), and that the Miners' Union Building Association is entitled to a warrant upon the State Treasury for the amount of \$4,357.37, under the

act of the Seventeenth General Assembly (chapter 72, page 185, acts of 1909).

As attorneys for these parties we request the issuance of warrants in accordance with the terms of said acts.

Yours truly,

RICHARDSON & HAWKINS.

November 3, 1909.

Hon. John T. Barnett,
Attorney General,
Capitol Building.

Dear Sir—As Auditor of State, I am in receipt of a request from Messrs. Richardson & Hawkins, as attorneys for the Western Federation of Miners, for the issuance of two warrants, in the sum of \$55,520 and \$4,357.37 respectively, as referred to in chapter 135, page 286, and chapter 72, page 185, of the Acts of the General Assembly of Colorado for the year 1909.

I am in receipt, also, of a certificate from the State auditing board showing the action of said board in auditing and determining such amounts to be the damage due as provided in said chapters.

As you will remember, these claims have been classified as "fifth" in the order of appropriation.

Will you please advise me as to my duties in the premises?

Very truly yours,

A large, stylized handwritten signature in cursive script that reads "Roady Kenehan". The signature is written in black ink and is the central focus of the lower half of the page.

Auditor of State.

Denver, Colorado, December 9, 1909.

Hon. Roady Kenehan,
Auditor of State,
Denver, Colorado.

Dear Sir—This department has had under consideration your letter of November 3, 1909, inquiring as to your authority to issue warrants at this time under the acts of the Seventeenth General

Assembly, comprising chapters 72 and 135 of the Session Laws of 1909.

Under these acts, which are identical in terms, two appropriations are made to cover damages sustained by the Miners' Union Building Association and the Western Federation of Miners, respectively, in the Cripple Creek insurrection of 1904.

In accordance with these acts the State Auditing Board has certified to you the amount of damages sustained, and you are now requested by the organizations named to issue warrants against the appropriations.

In considering these acts we will first assume that they do not differ in kind or priority from other relief acts passed by the General Assembly. The General Assembly has classified appropriations, and accorded them priorities in the order of their classification (Revised Statutes, 1908, section 166). This statute has solved many difficulties in the recurring biennial problems that arise over the distribution of public revenues. Under it, as indicated in our opinion to the Governor under date of April 28, 1909, the acts under consideration here can fall only into the fifth class. No funds, we understand, are now available to pay these warrants; nor is there any reasonable certainty of such funds being at hand during your term of office.

By section 16 of article X of the Colorado Constitution the appropriations and expenditures of any fiscal year are limited to the revenues actually available for such appropriations. Under this section the Supreme Court has time and time again held appropriations in excess of such limitation utterly void.

In re Appropriations, 13 Colo., 316.

Henderson vs. People, 17 Colo., 587.

Parks vs. Soldiers' and Sailors' Home, 22 Colo., 86.

Stewart vs. Nance, 28 Colo., 194; and others.

The reasoning and effect of these decisions can not be too heartily assented to, as they have preserved the credit of the State through an almost unbroken series of legislative assemblies authorizing appropriations in excess of available revenues.

As a corollary to these rulings the Supreme Court declares that the Auditor should not issue warrants unless the appropriations supporting them are valid within the limitation. Inasmuch as the validity of such appropriations can not be determined until the funds are actually at hand, in the absence of proof that the funds are available, the courts have refused to enforce the issuance of a warrant. And, although in some cases it may be proper to issue warrants against funds not presently in the State treasury, but the future possession of which is assured, the Auditor issues them at his peril.

Henderson vs. People, *supra*;

Goodykoontz vs. People, 20 Colo., 374;

Parks vs. Soldiers' & Sailors' home, 22 Colo., 86; and others.

The courts of Colorado have never by mandamus forced an official to issue warrants when the funds to meet them were not actually in the treasury.

The statutes regulating the procedure and business methods of the Auditor's and State Treasurer's offices adopt this same rule. While recognizing the necessity to issue warrants which anticipate revenue in some cases (as arise under the postponement of tax collections), they nowhere justify the issuance of warrants in excess of the revenue actually to be collected for the period due. They expressly prohibit the issuance of warrants except on a basis of a valid appropriation. (Revised Statutes, 1908, sections 6211 and 6237. In general, divisions IV, V, VII and VII, chapter 137, Revised Statutes, 1908.)

To the flotation of questionable or void warrants the most serious financial difficulties of American governments can be traced.

It is urged, however, that the acts under discussion can not be considered as other relief bills, and subject to the limitation quoted above, for a series of reasons. First, it is said, the bills are by their own text to be construed as "an appropriation for an expenditure for suppressing insurrection and defending the state."

Without discussing the grave constitutional questions precipitated by this theory, assuming that the Legislature can make an appropriation for a purpose such as this, granting that the Legislature's own declaration will make the act what it purports to be (which by no means we admit and do not decide), we are brought to an interpretation of the last sentence in the constitutional text quoted above—section 16, article X. The entire section is as follows:

"No appropriation shall be made, nor any expenditure authorized by the General Assembly, whereby the expenditure of the State, during any fiscal year, shall exceed the total tax then provided for by law and applicable for such appropriation or expenditure, unless the General Assembly making such appropriation shall provide for levying a sufficient tax, not exceeding the rates allowed in section eleven of this article, to pay such appropriation or expenditure within such fiscal year. This division shall not apply to appropriations or expenditures to suppress insurrection, defend the State, or assist in defending the United States in time of war."

The Supreme Court has intimated that the exception comprised in the last phrase of this clause has the effect of permitting the Legislature to exceed the usual four mill tax limitation when the casualties mentioned in it occur. (In re State Board of Equalization, 24 Colo., 446.)

It may be said with great force that the Legislature, although it may authorize the incurrence of expenses for these casualties beyond any available funds, can make an appropriation to meet these authorized expenditures only when the tax levy is increased

so as to supply funds. In the statutes of 1909 no such tax levy is made. The act is an appropriation, and that only.

Assuming again, however, that the exception contained in the last phrase allows appropriations and expenditures to any limit and beyond any actual tax levy, in case the State is itself imperilled, it will be seen that the facts in the case under consideration are wholly outside the reason and intent of the exception.

Constitutional provisions are to be interpreted from a wider viewpoint than is applied to the examination of statutes. The text intends, in time of crisis, to release the State from the usual restrictions. By the language itself of the act of 1909 there is no crisis. The damages occurred in 1904. There is no threat at the State's existence in the period of this appropriation. There is not even an obligation in form outstanding since 1904. The act is, by its terms, not "to suppress an insurrection" under the provisions of section 16, in the present tense, but to recompense for damages sustained in an insurrection long since suppressed.

It is suggested, however, that, even if the funds are not presently available, it was the intention of the Legislature to command the immediate issuance of warrants. The second sections of the acts discussed contain the phraseology, "before the Auditor of State shall draw his warrant" the State Auditing Board shall audit the claims, and that the "Auditor of State, as soon as he receives the certificate of said board, shall draw his warrant upon the State treasury."

In our opinion these provisions are intended, not to provide for the issuance of warrants, funds or no funds, but to withdraw from the Auditor the responsibility of passing upon the propriety of the claims, and throw that responsibility upon the Auditing Board. To construe these phrases as commanding the delivery of a warrant, whether valid or invalid, is to give them a meaning contradictory to the previous practice of the State and the rulings of the Supreme Court, and to the unbroken trend of legislation in Colorado. (See divisions of Revised Statutes of 1908 quoted above.) The act is, in title and text, an act making an appropriation for the payment of a claim, and that only. If the appropriation falls, the machinery for its operation falls with it.

It is urged particularly that this is an appropriation which refers to no specific revenue fund or fiscal year, but "to continue in force until said warrant shall have been fully paid." That some time, in coming fiscal years, funds will surely be available, and that the Auditor may anticipate revenues to arise after the end of his term.

Assuming that an appropriation of this sort is valid; granting, further, that it may be construed to extend beyond the biennial period, and that an Auditor may draw warrants upon a fund which will arise under the regime of another administration and in another constitutional period, nevertheless it is to be noticed that these appropriations will remain in the class in which they now stand, regardless of the passage of time. (Stewart

vs. Nance, *supra*, page 204.) Unless the Auditor can reasonably foresee the revenue to pay these amounts, no other conditions will justify the flotation of questionable warrants for the large sums involved here.

Warrants are the medium through which a valid appropriation is paid. They have no place in our revenue system except as such. (Constitution, article V, section 33, and the statutory quotations made above.) Casual expenditures for which no appropriations are made are to be met with certificates of indebtedness, not warrants, and to be subsequently liquidated by appropriations drawn through warrants. (Revised Statutes, 1908, sections 6239, 6188, 6189.) In the question under discussion we deal only with warrants.

It is to be regretted that acts of the Legislature, approved by the Governor and of the importance of these, should threaten to become ineffective and inoperative.

The maintenance of our State credit and the intelligence and legal conduct of our revenue system is of more concern, however, than the effectiveness of any statute or the liquidation of any single State obligation.

Bearing in mind the injunctions of the court that warrants should be drawn only when there is money in the treasury to pay them or when the estimated revenues justify the Auditor in believing that there will be funds available during the biennial period to meet them, we are clearly of the opinion that warrants should not be drawn against the appropriations contained in chapters 72 and 135 unless there is a reasonable certainty of funds being available to meet them during your term of office. If such is not the case the warrants requested should not issue.

Very truly yours,

JOHN T. BARNETT,

Denver, Colorado, December 10, 1909.

Hon. Roody Kenehan, Chairman of Board of Equalization, Denver, Colo.

My Dear Sir—I am instructed by the Tax Payers' League of Fort Collins to ascertain why the following described property should be exempted from taxation, to wit: Estimated value, \$90,000.00, upper floor of which is rented out for rooming purposes (about thirty rooms); lower rooms are club rooms; basement is a bowling alley, swimming pools, etc.

No part of the property is used for educational purposes, but during a portion of last summer a small room (20 by 25) was used Sunday mornings by the Congregational Church, who now have a place of their own.

This property is the property of the Young Men's Christian Association, and, by order of the board of county commissioners of Larimer county, assessor does not assess the same. Why?

Hoping to some day receive your reply, I remain,

Very truly yours,

R. L. BARTLEY,
Tax Payers' League.

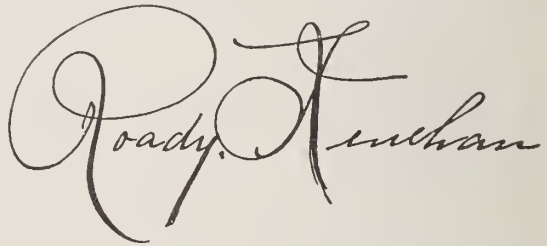
Denver, Colorado, December 13, 1909.

Mr. R. S. Bartley, care the Tax Payers' League, Ft. Collins, Colo.

Dear Sir—Yours of December 10th received, calling attention of the Board of Equalization to property estimated at \$90,000.00 exempt from taxation.

I have referred your communication to Attorney General Barnett for an opinion, and as soon as he renders his opinion to me I will send you a copy of same.

Yours very truly,



Auditor of State.

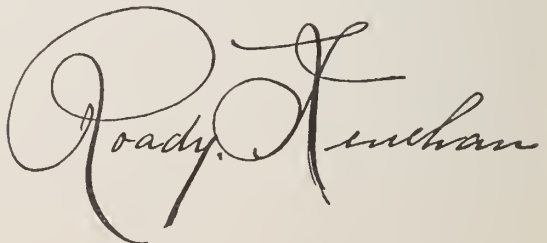
Denver, Colorado, December 13, 1909.

Hon. John T. Barnett, Attorney General of the State of Colorado,
Capitol Building, Denver, Colorado.

Dear Sir—Attached you will find a communication from the Tax Payers' League of Fort Collins, Colorado, in regard to why property valued at \$90,000.00 should be exempt from taxation.

Please render a decision on this communication at as early a date as possible, so that I may inform the Tax Payers' League of Fort Collins as to what your opinion is in regard to the exemption from taxation of the property mentioned in this letter.

Yours very truly,



Auditor of State.

Denver, Colorado, December 17, 1909.

Hon. Roady Kenelhan, Auditor of State, Denver, Colorado.

Dear Sir—I have the honor to acknowledge receipt of your letter of December 13th, enclosing a communication dated December 10th, from the Tax Payers' League of Fort Collins, in which they inquire whether or not property belonging to the Y. M. C. A. in that town is subject to taxation.

Article X, section 5, of the Constitution of Colorado, provides:

"Lots, with buildings thereon, if said buildings are used solely and exclusively for religious worship, for schools or for strictly charitable purposes. * * * shall be exempt from taxation unless otherwise provided by general law."

Section 5545, Revised Statutes, 1908, division 2, is as follows:

"Buildings used exclusively for religious worship, for schools or for strictly charitable purposes, with the grounds whereon the same are situated," are exempt.

There is no decision by our Supreme Court as to property owned and held by the Young Men's Christian Association, but there are decisions holding other properties exempt, and, in my opinion, the language used by the court is broad enough to include Y. M. C. A. property. In this county the property of the Young Men's Christian Association is not assessed.

Very truly yours,

JOHN T. BARNETT,
Attorney General.

December 22, 1909.

Hon. Roady Kenelhan,
Auditor of State,
Denver, Colorado.

Dear Sir—We are handing you herewith the formal petition and application of The Western Federation of Miners and The Miners' Union Building Association for the exchange of bonds for their evidences of indebtedness, and we ask of you that you note on them the date of their delivery to you, and, further, that a meeting of the auditing board be called at once to pass on these applications.

Yours truly,

RICHARDSON & HAWKINS.

GOVERNOR'S OFFICE.

December 23, 1909.

Meeting of the State Auditing Board on the communication of the Western Federation of Miners. Petition for exchange of bonds taken up and the question submitted to the Supreme Court for an opinion on the exchange.

Denver, Colorado, December 28, 1909.

Hon. Thomas J. Holland,
State Game and Fish Commissioner,
Denver, Colo.

Dear Sir—You ask from this office an opinion on the following state of facts as I understand it:

Your predecessor in office paid to the clerk and stenographer in your bureau, out of the game cash fund, a monthly compensation in addition to that fixed by statute for such clerk.

It appears that said clerk has received during the past fiscal year within fifty dollars of the amount fixed as his salary in the long appropriation act. Upon this state of facts you say that the Auditor holds that said clerk had been paid all but fifty dollars of the compensation to which he is entitled, and declines to issue a warrant for the month of November for a larger sum.

By the statute of 1899 provision was made for a clerk in your office at a salary of \$1,000.00 per year, and by the same act the fees received in your office were to form a fund known as the game and fish fund. It was further provided that this fund should be used exclusively for the payment of salary and expenses as in said act provided.

Until the short appropriation bill of the last session took effect, on January 25, 1909, the salary of the clerk was \$1,000.00 a year, and the Commissioner had no authority to pay said clerk any additional compensation, either from the cash fund or otherwise.

So far as I am aware, the holding of the courts is uniform that officers receiving a salary fixed by statute are not entitled to any further compensation, though extra work be performed, unless the same is authorized by specific provision of law.

That being true, \$1,200.00 was the maximum which could lawfully be paid to the clerk under existing statutes for the fiscal year ending November 30, 1909. If, then, the Auditor's books show that said clerk has received, during the year, \$1,150.00, it is evident he has but \$50.00 of the year's salary due him, and the ruling of the Auditor is correct.

Yours respectfully,

JAS. H. TELLER,
Assistant Attorney General.

January 10, 1910.

Hon. John T. Barnett, Attorney General, State of Colorado,
Capitol Building, City.


Dear Sir:—I have just read the opinion on a question submitted by Hon. Thos. J. Holland, regarding the salary of the clerk and stenographer in the Game and Fish Department of the state.

In your opinion you referred to the statutes of 1899, in which provision was made for a clerk in the office of the Game and Fish Department, at a salary of \$1,000 per annum. I cannot find that this act has been amended or repealed.

The Long appropriation bill of the last session appropriated \$1,200 for the salary of the clerk. Can the Long appropriation bill increase the salary of the clerk of the Game and Fish Bureau? (See pages 762 and 763, chapter 58, section 2727, Revised Statutes.)

I would like to have your opinion at as early a date as possible, as to whether I shall continue to pay the salary contained in the Long appropriation bill, or comply with the statute creating the office of clerk in the Department of Game and Fish.

Respectfully submitted,

A large, elegant handwritten signature in cursive script that reads "Rody Kenehan". The letters are fluid and connected, with a prominent loop at the end of the name.

Auditor of State.

January 15, 1910.

Hon. Rody Kenehan, Auditor of State, State Capitol, Denver, Colorado.

Dear Sir:—Yours of the 10th instant received and contents noted.

You ask whether the general appropriation act can change a salary fixed by specific statute.

This question has been answered by an opinion, to be found on page 53 of the Biennial Report of Attorney General Post, 1901-1902, and by an opinion of Attorney General Miller, to be found on page 25 of his report for the years 1903-1904. Both of these opinions hold that the general appropriation act can not change a salary fixed by special statute.

While the subject is not without difficulties, it is deemed best to follow the rule laid down by former incumbents of this office.

You are therefore advised that the salary of the clerk in question is one thousand dollars per annum.

Yours very truly,

JOHN T. BARNETT,

Attorney General.

By JAMES H. TELLER,
First Assistant Attorney General.

January 7, 1910.

Hon. John T. Barnett, Attorney General of Colorado, Capitol Building, Denver.

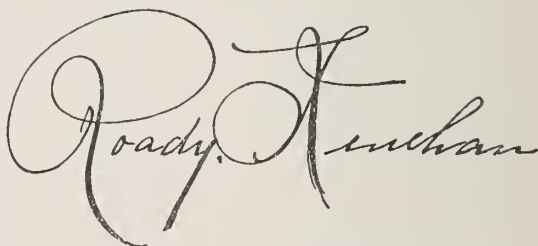
Dear Sir:—By amendment of section 14, chapter 16, of the General Statutes of Colorado for 1883, being section 189 thereof, entitled "Coal Mines," which amendment contained an emergency clause and was passed and approved on April 9, 1907, the annual salary of the Inspector of Coal Mines for the State of Colorado was raised from \$2,000 to \$2,500, and ten cents per mile for all distances traveled in the discharge of his official duties.

The connection of the present incumbent, the Honorable John T. Jones, with such office, commenced on the 28th of January, 1903, when he was appointed a Deputy Coal Mine Inspector. On the 6th day of February, 1903, he was appointed Inspector of Coal Mines for a term of four years. On the first day of April, 1907, he was reappointed Inspector of Coal Mines, and on the same day was confirmed by the Senate.

I will be obliged to you for an opinion, as Attorney General, as to whether the present Inspector of Mines above mentioned is entitled to the salary provided by the amendment of 1907, or should be paid under and by virtue of the law in force at the time of his appointment, on April 1, 1907. In other words, I desire to know the salary to which the present Inspector of Coal Mines is entitled.

If there are any other facts in your judgment necessary for a determination of this question, which I have omitted, upon information to that effect they will be supplied.

Very respectfully yours,

A handwritten signature in cursive script that reads "Roody Kenchan". The signature is written in dark ink and is centered on the page.

Auditor of State.

Denver, Colorado, March 4, 1910.

Hon. Roody Kenchan, Auditor of State, Denver, Colorado.

Dear Sir—I have before me your request for an opinion as to the salary of the Inspector of Coal Mines in and for the State of Colorado, accompanied by the information that the present Inspector was appointed and confirmed on April 1, 1907.

Section 3194, volume 1, Mills' Annotated Statutes of Colorado, in relation to the salary of the Inspector of Coal Mines, provides as follows:

"The Inspector of Coal Mines shall receive for his services an annual salary of two thousand dollars and ten cents per mile mileage for all distances traveled in the discharge of his official duties, to be paid monthly by the State Treasurer."

The act of the General Assembly, passed and approved April 9, 1907, amended the original act, increasing the salary of this officer by the following provision:

"The Inspector of Coal Mines shall receive for his services an annual salary of twenty-five hundred dollars and ten cents per mile for all distances traveled in the discharge of his official duties, to be paid by the State Treasurer."

Section 30, article V of the Constitution of Colorado, in part, reads as follows:

"Except as otherwise provided in this constitution no laws shall extend the term of any public officer, or increase or diminish his salary or emoluments after his election or appointment."

In an opinion of Attorney General Miller, written on July 27, 1905, and found on page 183 of the Report of the Attorney General, 1905-1906, the law and authorities relating to the questions involved in your communication were thoroughly and lucidly discussed and the conclusion announced that the Register of the State Board of Land Commissioners was a public officer and prevented by said constitutional inhibition from enjoying the increased salary provided by an act passed by the General Assembly of Colorado subsequent to his appointment and qualification.

The Inspector of Coal Mines is likewise a public officer within the meaning of said provision of the constitution, and, as the present incumbent of said office was appointed and confirmed and qualified prior to the passage of the act of 1907, the increase of salary such act provides cannot and does not extend or apply to him.

Precluded from the benefit of this act, he is entitled only to receive for his services an annual salary of \$2,000.00, and ten cents per mile mileage for all distances traveled in the discharge of his official duties, such being the compensation provided by the law in force and operation at the time of his appointment and qualification.

Very truly yours,

JOHN T. BARNETT,

Attorney General.

By JAMES M. BRINSON,
Deputy Attorney General.

Denver, Colorado, March 7, 1910.

Hon. John T. Barnett, Attorney General of Colorado, Capitol Building.

Dear Sir—By amendment of section 14, page 16 of General Statutes, 1883, being section 189 thereof, entitled "Coal Mines,"

which amendment contains an emergency clause, and was approved April 9, 1907, the following language occurs:

"The Inspector of Coal Mines shall receive for his services an annual salary of \$2,500.00, and ten cents per mile for all distances traveled in the discharge of his official duties, to be paid by the State Treasurer, etc."

In connection with the above matter, I would call your attention to Senate Bill No. 175, Session Laws 1907, approved April 13, 1907, being entitled, an "Act concerning the Inspector of Coal Mines," in which the following language occurs:

"The said Inspector (meaning Coal Mine Inspector) shall be allowed the actual and necessary traveling expenses actually paid out by him or his deputies in the active discharge of their duties."

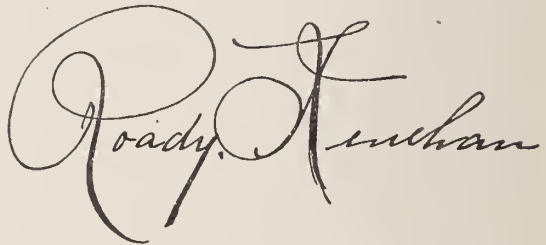
In section 2 of the said act the following language occurs:

"All acts or parts of acts in conflict with this act are hereby repealed."

The apparent conflict occurring in the two acts referred to, makes it impossible for this office to determine what expenses the State Coal Mine Inspector is actually entitled to, and is likely to result in considerable embarrassment.

I will be obliged to you for your opinion as Attorney General, as to which of the acts referred to I should be guided by, and as several vouchers of the State Coal Mine Inspector for expenses alleged to have been incurred by him, are now in my hands pending the decision of this question, your prompt answer will be very much appreciated by me.

Very respectfully yours,

A handwritten signature in cursive script that reads "Rody Neuman". The signature is written in dark ink and is centered on the page.

Auditor of State.

March 8, 1910.

Hon. John T. Barnett, Attorney General of Colorado, Capitol Building.

Dear Sir—In connection with my letter to you of yesterday, in relation to the expense account of the State Coal Mine Inspector, I beg to inform you that Mr. Jones travels on free transportation, and consequently, does not have to pay any railroad fare whatever.

I submit this information in view of the fact that same might be considered by you in rendering the opinion asked for.

Yours very respectfully,

A large, elegant handwritten signature in cursive script, reading "Rody Kenchan". The signature is written in dark ink and is centered on the page.

Auditor of State.

Denver, Colorado, March 9, 1910.

Hon. Rody Kenchan, Auditor of State, Denver, Colorado.

Dear Sir—I have before me your communications of March 7 and 8, 1910, relative to the expenses of the Inspector of Coal Mines in the performance of his official duties.

My attention is called to the fact that the act of the General Assembly, approved April 9, 1907, provides that the Inspector of Coal Mines shall receive for his services an annual salary of \$2,500.00 and ten cents per mile for all distances traveled in the discharge of his official duties; and that the act approved April 13, 1907, provides that the Inspector shall be allowed the actual and necessary traveling expenses actually paid out by him or his deputies in the active discharge of his duties.

You desire to know under which of these acts or provisions thereof the nature and extent of the expenses incurred by the Inspector of Coal Mines are to be determined.

You further inquire whether the fact that said Inspector enjoys the privilege of free transportation can or does affect his right to mileage allowed him by law.

In the first place, I desire to say that I have heretofore given an opinion to the effect that the present Inspector of Coal Mines derives his salary under and by virtue of the law in force at the time of his appointment. As the act of 1907 was adopted subsequent to such appointment and, in so far as it increases the salary and emoluments of said officer, is inapplicable to the present incumbent, no construction of that act in relation to the other acts is either necessary or expedient.

The law by which his salary and emoluments are governed reads as follows: "The Inspector of Coal Mines shall receive for his services an annual salary of two thousand dollars and ten cents per mile mileage for all distances traveled in the discharge of his official duties." He is, therefore, as much entitled to the ten cents per mile mileage allowed him by section 3194, Mills' Annotated Statutes, volume 2, for each and every mile actually

traveled by him in the discharge of his official duties, as he is to the payment of the annual salary of \$2,000 therein provided.

The method of his locomotion, the cost or expense of his transportation, the conveniences he employs, or the luxuries he enjoys are all matters to be determined by him so far as this particular mileage is concerned, and the State has nothing whatever to do with the question of whether his transportation was or is free or otherwise.

Whether in addition to such ten cents per mile for each and every mile actually traveled by him in the discharge of his official duties, he is also entitled to be reimbursed the actual and necessary expenses paid by him in the active performance of his official duties, presents a question which it is unnecessary to determine, as I am advised by you that no such claim has been advanced by the Inspector; and should he at some future time undertake to collect both the mileage and such expenses it will then be soon enough to consider that question.

In conclusion, it is proper to observe that in all cases or instances to which the act of the General Assembly approved April 13, 1907, is applicable, or that portion thereof which reads as follows: "Such inspector shall be allowed all actual and necessary traveling expenses actually paid out by him or his deputies in the active discharge of their duties." No allowance should be made by you for railroad fare or other traveling expenses unless it affirmatively appears that money has been actually expended therefor.

Very truly yours,

JOHN T. BARNETT,
Attorney General.

By JAMES M. BENSON,
Deputy Attorney General.

January 25, 1910.

Hon. John T. Barnett, Attorney General, State of Colorado,
Capitol Building.

Dear Sir:—On January 18, 1910, I received the enclosed brief from the law firm of Crane & Patrick, Pueblo, Colorado, also a letter calling my attention to the Revised Statutes of 1908, chapter CXXXV, State Institutions.

BOARD OF PENITENTIARY COMMISSIONERS.

January 18th, Mrs. Helen Grenfell presented a voucher for mileage to the State Reformatory and return, amounting to \$48. Mrs. Grenfell was appointed November 4, 1909, to fill a vacancy on the Board of Penitentiary Commissioners, caused by the resignation of Ralph Taylor; filed oath and bond, January 8, 1910. Can Mrs. Grenfell draw mileage and salary, or only actual expenses as provided by chapter CXXXV, Revised Statutes of 1908?

BOARD OF LUNACY COMMISSIONERS.

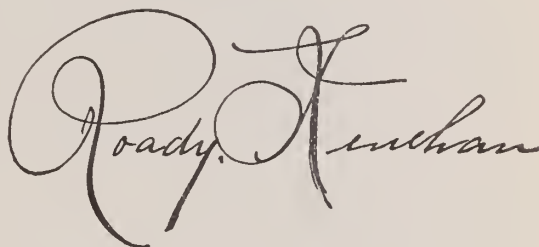
J. W. Finkbiner was appointed on the Board of Lunacy Commissioners, January 24, 1907; confirmed by the Senate, February 5, 1907; filed oath of office and bond February 6, 1907, but did not assume his duties until July 15, 1907, when the incumbent retired. Can he draw salary, or only expenses?

W. W. Grant was appointed March 15, 1909, and filed oath of office May 24, 1909, vice W. L. Hartman, who was appointed on October 25, 1908, but who was not confirmed, to take the place of M. A. Vigil, who was appointed prior to the passage of chapter CXXXV. Can he draw salary and mileage, or only actual expenses?

Does the law in effect at the time of appointment determine the compensation or emolument of members of state boards, such as Penitentiary, School of Mines and other like boards, or in case of appointment to fill an unexpired term; does the law applicable to the old incumbent also include his successor, the new appointee?

Are the members of these boards public officers within the meaning of article V, section 30, of the State Constitution?

Yours respectfully,

A large, elegant handwritten signature in cursive script that reads "Roady Kenehan". The signature is written in dark ink and is centered on the page.

Auditor of State.

Canon City, Colorado, February 1, 1910.

Hon. Roady Kenehan, State Auditor, Capitol Building, Denver, Colorado.

Dear Sir:—A question has arisen as to which board, the Penitentiary Board, or the board created by the act, should voucher the claims presented for materials, work, supplies, etc., on the so-called Colorado Springs road. Section 10, of the act, at page 220 of the Session Laws of 1909, says: "The president and secretary of said board shall draw vouchers," etc. Now, then, the question is, which one of these boards does this section refer to? As you know, the president and secretary of the Penitentiary Board have heretofore drawn these vouchers, and you, it appears, have paid them. I would suggest that you consult with the Attorney General and get his views as to the meaning of the act. I would further suggest that the Penitentiary Board will meet again on February 7th, and very likely

there will be a large number of these bills presented for the signature of the president and secretary of the board, and you should have a letter here by that time if possible.

Yours truly,

JOSEPH H. MAUPIN.

Denver, Colorado, February 3, 1910.

Hon. Thomas J. Tynan, Warden, State Penitentiary, Canon City, Colo.

Dear Sir—Replying to your letter of recent date, concerning the drawing of vouchers for the expenditures under chapter 96 of the Laws of 1909, an Act for the construction of a road in El Paso and Fremont counties, I beg to say that the money appropriated by said act is destined for the payment of extra guards and foremen of the convicts employed on such road and for the purchase of tools, implements, etc., used in the prosecution of the work.

It is reasonable, therefore, to suppose that it was the intention of the legislature to confer upon the president and secretary of the Penitentiary Board authority to pass upon the bills incurred for the above purposes and draw the vouchers therefor.

This view is further confirmed by the fact that section 10 authorizes "the president and secretary of said board" to draw vouchers, and the board last mentioned, in section 9, is the Board of Penitentiary Commissioners.

It should further be observed that the construction board is provided by the law with a "chairman," while the penitentiary board has by law a "president."

It is my opinion, therefore, that the vouchers should be drawn by the president and secretary of the penitentiary board.

Very truly yours,

JOHN T. BARNETT,

Attorney General.

October 10, 1910.

Hon. John T. Barnett, Attorney General of the State of Colorado, Denver, Colo.

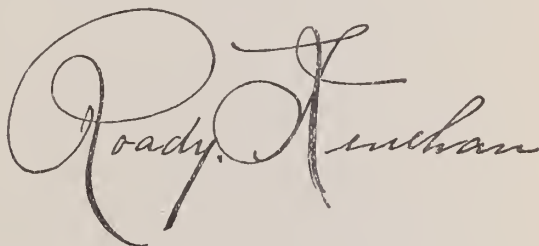
Dear Sir—As the Auditor of the State of Colorado, I submit the following matters to you, upon which I ask your legal opinion as Attorney General:

First. Certain amounts of Inheritance Tax which have become due and payable to the State of Colorado during the years 1909 and 1910, may not be collected until after November 30, 1910. Can the Auditor, in determining whether or not he should draw warrants for appropriations made by the Seventeenth Session of the General Assembly, take into consideration these Inheritance Taxes, or is he confined to a consideration of the revenues which will be collected prior to December 1? In other words, would

such Inheritance Taxes, collected after November 30, be applicable to the payment of appropriations made by the Seventeenth Session of the General Assembly?

Second. By House bill 39, Senate bill 132, Senate bill 310, House bill 528, Senate bill 406 and House bill 120, passed by the Seventeenth Session of the General Assembly, certain appropriations were made. Assuming that by the end of the period, November 30, these appropriations have not been paid, and no expenditures have been made on the strength thereof, and no liability incurred in consequence of said appropriations, do these funds so appropriated revert to the general funds of the State so that they are applicable to the payment of other appropriations made by the legislature?

Third. Is the act embraced in Senate bill No. 143, passed by the Seventeenth Session of the General Assembly, and which act makes, or attempts to make, an appropriation to pay certain so-called excess warrants, constitutional? Or is the Auditor authorized, under the law, in refusing to consider said claim a valid appropriation?

A handwritten signature in cursive script, reading "Rody Kenchan". The signature is written in dark ink on a light background.

Auditor of State.

December 24, 1910.

Hon. Rody Kenchan, Auditor of State, Denver, Colorado.

Dear Sir—On October 10, 1910, you submitted to me certain questions embodied in a written communication, which was as follows:

First. Certain amounts of Inheritance Tax which have become due and payable to the State of Colorado during the years 1909 and 1910, may not be collected until after November 30, 1910. Can the Auditor, in determining whether or not he should draw warrants for appropriations made by the Seventeenth Session of the General Assembly, take into consideration these Inheritance Taxes, or is he confined to a consideration of the revenues which will be collected prior to December 1? In other words, would such Inheritance Taxes collected after November 30, be applicable to the payment of appropriations made by the Seventeenth Session of the General Assembly?

Second. By House bill 39, Senate bill 132, Senate bill 310, House bill 528, Senate bill 406 and House bill 120, passed by the Seventeenth Session of the General Assembly, certain appropria-

tions were made. Assuming that by the end of the period, November 30, these appropriations have not been paid, and no expenditures have been made on the strength thereof, and no liability incurred in consequence of said appropriations, do these funds so appropriated revert to the general funds of the state so that they are applicable to the payment of other appropriations made by the legislature?

Third. Is the act embraced in Senate bill No. 143, passed by the Seventeenth Session of the General Assembly, and which act makes, or attempts to make, an appropriation to pay certain so-called excess warrants, constitutional? Or is the Auditor authorized, under the law, in refusing to consider said claim a valid appropriation?

During a conference on October 12, 1910, in relation to the questions submitted, I advised you verbally as to question No. 1, that inheritance Taxes collected after November 30, 1910, but which were due and payable prior to such date, because of the death of the decedent theretofore, would be and are applicable to the payment of the appropriations made by the Seventeenth General Assembly. In further confirmation of such verbal opinion then rendered, I wish to call your attention to the fact that ordinarily state, county and municipal taxes, whenever collected, belong to the fiscal year during which they were due and payable. The statutes in relation to inheritance taxes explicitly provides that such taxes shall be due and payable on the death of the decedent.

I am therefore clearly of the opinion that no matter how protracted the litigation over the payment of inheritance taxes, or how long subsequent to the death of the decedent the payment thereof may be made, it shall be credited to the period during which the death occurred.

In answer to question No. 2, I wish to inform you that I am clearly of the opinion that the appropriations to which such question refers, being House bill 39, Senate bill 132, Senate bill 310, House bill 528, Senate bill 406, and House bill 120, do not revert to the general fund, nor are the moneys embraced by them applicable to the payment of other appropriations made by the Legislature.

As to question No. 3, contained in your said communication, I have not rendered an opinion, and at this time refrain from so doing, because of the fact that the matters therein mentioned are now pending for determination in the District Court of the city and county of Denver.

Yours respectfully,

JOHN T. BARNETT,
Attorney General.

December 12, 1910.

Hon. John T. Barnett, Attorney General, State of Colorado,
Denver, Colorado.

Dear Sir:—With reference to attached voucher in favor of C. M. Fry, drawn on factory inspection fund, in the sum of \$100, for salary as extra clerk during month of November, 1910:

Will you kindly advise me if I can legally draw warrant covering this voucher?

Yours truly,

A large, stylized handwritten signature in cursive script, reading "Rody Neuman". The signature is written in dark ink on a light background.

Auditor of State.

By THOS. E. MILDUFF, deputy.

The decision in the Lena Couch matter should apply here.

JOHN T. BARNETT,

Attorney General.

FILING OF INFORMATION IN THE DISTRICT COURT OF CANON CITY.

December 19, 1910.

At three o'clock this afternoon the Attorney General and the State Auditor appeared in court to file the information in the Penitentiary matter. Mr. Locke, the District Attorney, refused to file the information. Thereupon, Attorney General Barnett asked the court to be allowed to file the information.

The Attorney General tendered information in the Penitentiary cases for filing direct in the District Court, and asked leave of the court to file the same against certain parties mentioned in the information. The names of these parties were not disclosed. District Attorney Locke objected to the filing of the information by the Attorney General, questioning his authority in the premises. The Attorney General protested against the objection of the District Attorney, stating that he was proceeding entirely independent of any right or authority on the part of the District Attorney, and that the District Attorney had no right whatever to be heard. The court, however, decided he would hear the District Attorney on the matter and postpone the hearing until Friday at two o'clock; at which time he will determine the authority of the Attorney General to make the filing, and whether or not he will grant leave of court to file the information.

Canon City, Colorado,
Monday, December 19, 1910.

3:00 P. M.

**PROCEEDINGS AT A REGULAR SESSION OF THE DISTRICT
COURT IN AND FOR THE COUNTY OF FREMONT,
STATE OF COLORADO.**

Honorable Lee Champion on the bench.

The Court: Is there something, Mr. Barnett, that you wish to bring before the court at this time?

Attorney General Barnett: May it please the court, as the Attorney General of the State of Colorado, I desire leave to file an information, and have here prepared an information and the affidavit, together with a list of witnesses. I may say that the information itself sets out the authority and direction of the Governor of the State to proceed in this matter.

District Attorney Locke: If the court please, General Barnett, within the past twenty or thirty minutes, has presented to me an information, which I assume charges the same offense against the same individuals as charged in the information which he is now tendering. He mentioned to me on Saturday afternoon that he would appear this morning to file some informations in this matter, and requested me to file some informations in this matter. At that time I had no information as to the character of the charges, or as to who the defendants would be. This is a new proceeding to me. I have been appearing at the bar of this court for twenty-two years; I have become somewhat familiar with the criminal side of the court by being connected with the District Attorney's office, either as principal or deputy, a number of years; I have examined the authorities in this state within the past few hours in relation to this matter, hastily, and I am unable to recall or find authority—

Attorney General Barnett: If your honor please, I object to the District Attorney interposing any remarks upon this matter, and making any argument upon it, unless the court desires to hear him as a matter of courtesy. I don't believe the District Attorney has any right to object to this matter at this time. It is purely a matter for the court to grant leave, if the court sees fit to do so, to file this information. I ask to have it filed, of course, entirely independent of what action may or may not be taken in this matter by the District Attorney himself, and as a matter of right under the statute.

District Attorney Locke: If the court please, I have not seen the information that has been tendered by Attorney General Barnett, but I assume it gives the same matter, and I think I have a right at least to make this preliminary statement with

reference to this entire matter, including the matter that is tendered to me by General Barnett.

Attorney General Barnett: I would like to have a ruling on my objection, if your honor pleases, at this time, as to what your honor's position is.

The Court: The court's position, General Barnett, is that it will hear its prosecuting officer with reference to the filing of the informations. Mr. Locke is the District Attorney of this district, and is the chief prosecuting officer here, and if there are any reasons going to this or to any other criminal matter which he thinks the court should hear, the court in this proceeding or in any other proceeding will hear him.

Attorney General Barnett: If your honor please, I am the chief—as Attorney General—the chief prosecuting officer of the State, and I think I have co-ordinate powers in this matter with the District Attorney. Of course, I have no objection to the court hearing such information or enlightenment as he desires to, but I want to protest on the standpoint of the right of the District Attorney to object to the filing or offering or tendering for filing of these informations by the Attorney General.

The Court: The court does not understand at this time that this is even in the nature of an objection, General Barnett. I am not able to conclude yet what the position of the District Attorney is. Proceed, Mr. Locke.

District Attorney Locke: I say I assume that the informations as tendered are the same matters which were tendered to Me. On an examination of the statute, an examination of the authorities, and the slight personal knowledge which I have obtained, as stated before, by reason of having been connected with the District Attorney's office a good number of years, I think that there is grave doubt; indeed, I think the Attorney General has no right to present a criminal information here. I desire to investigate that matter, because it touches upon the duties and prerogatives, if the court please, of the District Attorney's office. As I view it, it is an encroachment upon those duties and those prerogatives, and I desire to examine the law fully with reference to that matter, and be heard upon that matter. I desire, also, if the court please, to have a little time in which to consider what my own duties are in the premises, as District Attorney. I think I ought to have that right and privilege. The matter has been tendered to me, and a request made upon me, and I have not refused. I have only asked the Attorney General what I have asked your honor, that I be accorded a little time to determine it, and that I shall not be required by him, although he may be the superior officer in this court as he suggests, to act without a little time in which to determine the matter. I have been appearing here before he came, and if I am asked to sign a criminal information here against citizens of this county, or any other, I ought to be al-

lowed a little more privilege than simply for the Attorney General to hand me an information, almost with his hand over its contents, and ask me to put my name to it without investigation. I deny that he has got any such right as that; I deny that he has got any right to come in here in this manner, without ever asking me to do this—to sign this information—and tender another in his own name. I am not prepared, if your honor please, to give your honor advice upon this matter at this time, which I know your honor desires, because of the fact that the time has been too brief within which to investigate the matter and be able to give your honor any assistance upon the matter; and therefore I should ask that a little time be extended to give me an opportunity to investigate in relation to both these matters—my own duty in the premises and the authority of the Attorney General in the premises.

Attorney General Barnett: If your honor please, I submitted the facts in this case, but I may say that there are perhaps some others at this time in connection with those already submitted to the District Attorney some time ago, and that I requested that he examine them and proceed to file the necessary informations as the facts showed should be filed. The District Attorney returned the papers with his objections to the facts and proof, and stated that he did not desire, and would not file the informations, or any informations. I being convinced that the facts justified and warranted the filing of the informations, prepared them for filing myself, under and by virtue of the statutes of the state in such case made and provided. After having prepared them, it was suggested possibly there was some question about the Attorney General's right to make a filing—to file the informations—but no doubt whatever as to the right to prosecute them after they were filed. To avoid that technicality—possible technical objection—it was suggested that we make the request of the District Attorney to file the informations—simply using the power of his office to make the filing—and that the Attorney General's appearance might then be entered for the purpose of prosecuting the suit. And while I presented the information to the District Attorney, and he having once stated that he did not care to file or prosecute the case, I did not desire to throw upon him the burden of assuming the responsibility of the outcome of the case, nor the wisdom nor the propriety of filing this information, because if he is going into it to that extent, I would expect him to go into it to the extent of conducting the prosecution, and I do not want the court to misapprehend the situation, or Mr. Locke; and if he has to examine the information and the facts, and all of that, in order to determine whether he should, at the request of the Attorney General, make this filing, of course it would be substantially the same, of going into the matter for the purpose of filing and prosecuting them himself. And that being the case, I determined to proceed under the statute, as I think I have a right to

do, independently of the District Attorney, and make the filing myself with the leave of this honorable court. Of course, I apprehend your honor will grant the leave if you felt that I had the legal right to make a filing, but I am not making any statement here of any purpose, nor did I submit this to Mr. Locke for the purpose of casting any reflections upon his good faith, or anything of that kind, in this matter. Of course, if he desires to go into it for the purpose of ascertaining all the facts, and whether or not they justify a case, then he is substituting his judgment for the judgment of the Attorney General, which, in this case, I don't think he has a right to do under the law.

The Court: General Barnett, is there, as a matter of fact, any question as to your authority or right under the statute to file these informations?

Attorney General Barnett: I don't think there is, if your Honor please. The statute provides that the Attorney General shall appear and prosecute and defend all cases, civil and criminal, when required so to do by the Governor of the State or of the General Assembly. In this matter, I have the order and requisition of the Governor to do it. Of course, if the Court desires to have exhibited to him this order—

The Court: No, I don't care for that. It is the legal matter involved that I care about.

Attorney General Barnett: There is no case, that I know of, in this state upon this proposition. The statute providing for this is an old statute, and passed, I think, in 1877, shortly after the year—after Colorado became a state. Whether or not it has been resorted to by any Attorney General in the past I have no means of knowing. Certain it is, in my judgment, no case has presented itself where a decision has been had either affirming or denying his right to do it. The criminal code provides, among other things, for the filing of informations. The Attorney General at common law alone had the right to file informations in England, and in this country, and still has that right in states where the common law prevails and has not been changed by statute; and I take it that in matters pertaining to state affairs, such as this matter is, the Attorney General has a concurrent right with the District Attorney to file an information, notwithstanding that the criminal code does not mention the Attorney General's power to file, because I contend and maintain that the word "prosecute" comprehends the right to initiate and do everything necessary to the successful conduct and prosecution of a criminal case in which the state is a party in interest. Your Honor will recall that there is a section of the criminal code providing that for certain rights and under certain conditions and in certain cases the court has the right to appoint a special prosecutor to commence a criminal proceeding and to conduct the same and prosecute. Now in such an instance the special prosecutor would have the right to file an information, and yet he would not be mentioned in the code of criminal pro-

cedure any more than the Attorney General is mentioned in that code. He would obtain his right and authority from the statute, through the judge that appointed him, and if the judge can confer authority upon an individual, an attorney who is not the District Attorney of the district, under the statute giving the judge that power to create and confer the authority or right to file an information it strikes me as logical and in all cases in principle that the Attorney General, under the statute conferring directly that power to prosecute, should have this same right to file the information as a special prosecutor would have. In other words, the right to file an information is not alone conferred upon the District Attorney. It may be filed under other circumstances, and under some circumstances by a special prosecutor, a man who is not even an officer other than an attorney, and that right is given him by this statute that I have mentioned, and if that right could be conferred there, it seems to me the statute conferring the power and directing and imposing the duties upon the Attorney General to appear and prosecute in criminal cases confers that same power and authority upon him. I have no case in point. The statute is clear and the reason for it is also clear, and whether or not there are authorities other than the statute, I have not investigated fully to see. We have proceeded thus far upon the statute itself without giving it serious consideration and came to the conclusion that I had the right.

The Court: Your position, as I understand it, General Barnett, is that the District Attorney of this District has nothing whatever to do with this prosecution; that at least your jurisdiction in the matter is co-ordinate with his; that you have this power as well as himself in this case—in this class of cases—acting independently of him and of his office?

Attorney General Barnett: Yes, your Honor.

District Attorney Locke: That is the very matter that the court desires to be informed upon.

The Court: I suppose that is the question, gentlemen, whether or not you can do that.

District Attorney Locke: That is a matter upon which I am not ready—am not prepared to inform the court, and that is the very purpose I had in mind for requesting time to consider the matter.

The Court: Are there some especial reasons, General Barnett, why these informations should be filed on this particular day?

Attorney General Barnett: The only reason I can suggest is that the defendants in the information—the statute of limitations upon some of the proof is running all the time, and while it may not run upon the proof that may be submitted altogether, yet every day and every month puts it farther from the commission or the origin of the offense complained of here; and the further and general reason why an information ought to be re-

ceived in a criminal case when presented, because of the fact that its contents may become known and the defendants may become apprised of the proceedings that are contemplated against them, and your Honor knows as well as I do, sometimes the effect of it. Whether or not it will be the case in this instance I do not know. Whether the delay would occasion any miscarriage of justice I do not know. From that standpoint, I am not inclined—I do not believe that it will, but it might. I realize that this is an important matter, and yet I can see no great injury to the filing of the information unless it be a transgression upon or an encroachment upon the rights of any other officer, because, if the power is not lodged in the Attorney General to file, it strikes me that the information would be subject to a motion to quash for that reason, and that no prosecution could be based upon it; and yet I do not desire to have the court rush into a matter of this character, because in the filing of informations—direct informations—in a court, without a preliminary examination, leave of court must first be had, and that is not an idle ceremony, nor is it a matter of course. The court himself must be convinced that the information should be filed in order that the public rights—the rights of the people—should be maintained and the law upheld, and if the court desires time to pass upon this matter, I realize it has perhaps only the first impression and it cannot be determined at once, and yet I can see no particular harm can come from its filing except the lodgment of the case. In that event I can see if no power were conferred, I can conceive in that instance it would be unjust to the defendant. I say I do not think the District Attorney has anything to do with this proceeding, and yet I apprehend that he cannot be criticised for desiring to retain all the powers that he may have by virtue of his office. I still think I have the right, if the court will permit me, to conduct the proceedings.

The Court: General Barnett, would it be embarrassing to you or your case if this matter should be put over by the court until Saturday next?

Attorney General Barnett: I don't think so, if your honor pleases. I believe that this matter is of such a public nature, and so much publicity has already been given it, I might say, contrary to the wishes of myself, that I do not believe that the delay would seriously injure the rights of the people.

The Court: The reason why I ask this is that I have some business engagements that I really wanted to take care of during the week, and inasmuch as you gentlemen have suggested here some questions with reference to the filing of the informations yourselves, I really want to be advised about it, either through my own investigation or upon argument, whichever you gentlemen care to submit.

Attorney General Barnett: Very well. I do not care to press your honor into a matter of this kind, because I realize and understand it is establishing a precedent, perhaps, in legal

proceeding. It is important, if the Attorney General has not the power and the authority, that it be not conferred upon him, or that he be not permitted, because if the court should agree with him, and we should both be wrong, and a prosecution was conducted and a conviction had, it could not be sustained, and it is expensive to try cases of this character, as well as all criminal cases, and I do not want to ask the court to hurry in making up his judgment in this matter. I desire that he have time to look into it, and I cannot see that it will result seriously to the state if the information is not on record, and I apprehend it need not be given out until the question is determined.

The Court: Do you gentlemen wish to present anything more next Saturday at ten o'clock?

Attorney General Barnett: I may have some matters that I will call the court's attention to then, either then or between now and then, for his perusal. The statute and the Constitution each seem to be clear enough, unless there is some case to the contrary. I would contend under the face of the statute that I had the right.

The Court: I will hear whatever you have to say on Saturday at ten o'clock; if you care to present oral argument I will make disposition of that matter at that sitting of the court.

District Attorney Locke: I suggest that Mr. Augustus Pease be associated with me, by my request, in this matter.

Attorney General Barnett: It just occurred to me, if your honor pleases, that if it was possible to do this a little before that day, earlier than Saturday next, it would be more satisfactory. Saturday next is Christmas eve, and we generally have a Christmas tree at our house.

The Court: How will Friday at two o'clock suit you?

Attorney General Barnett: All right.

The Court: Very well, then, we will let this matter stand at two o'clock on Friday afternoon, December 23, 1910.

CASES IN WHICH AUDITOR OF STATE'S OFFICE IS INTERESTED.

The General Assembly, at the 1909 session, as an additional aid to the state departments in checking up the expenditures and amounts paid out by the different state departments, enacted the following provision in the general appropriation bill:

"All warrants issued under the provisions of this act shall be made only to the party to whom the state has become indebted, including all subordinates and employes of departments and all accounts for services rendered and items furnished shall, before the issuance of a warrant therefor, be itemized and sworn to before an officer authorized by law to administer oaths, etc."

This provision of the law was lived up to to the letter by all persons coming within the above class except as to the office of Secretary of State. One Thomas F. Dillon, a deputy in said

department, saw fit, evidently with the permission of his department, to question the right of the Legislature to enact any such provision, as well as the right and authority of the Auditor to carry the same into effect, and, as a consequence and for reasons satisfactory to that office, Dillon refused to make the affidavit complying with the above provision. The Auditor in turn refused to issue the warrant without such affidavit, and a mandamus proceeding was instituted in the District Court of the city and county of Denver, requiring the Auditor to issue the warrant without such affidavit being furnished. This order was issued by the court, Greeley W. Whitford, judge, presiding, and an appeal was taken to the Supreme Court of the State of Colorado, which appeal is now pending in said court, being case No. 6903, entitled "Roady Kenehan, Auditor of the State of Colorado, plaintiff in error, vs. Thomas F. Dillon, Deputy Secretary of State, defendant in error."

It is the purpose of the Auditor to carry this case through to completion, for the reason that he concurs in the evident purpose of the legislative department, and considers it important to put a check upon the promiscuous payment of money by any state department without satisfactory evidence being furnished that such service was in reality rendered, or that the items to be paid for were in truth furnished to the state.

I still believe that the same diligence should be used in checking the state funds and the same evidence furnished concerning the items paid for as would be required by any individual or up-to-date business corporation, and I consider that the refusal to comply with any such reasonable legislative requirement, especially by the members of the executive departments, should not be tolerated.

People vs. Montez as clerk and recorder (District Court).

People ex rel. Bradley, State chairman, vs. W. J. Galligan and Roady Kenehan, as Treasurer and Auditor.

People ex rel. Paul Hunter vs. Roady Kenehan, Auditor.

Gross vs. Kenehan, Auditor.

Corey vs. Kenehan, Auditor.

Weinland vs. Kenehan.

Woodward vs. Kenehan, Auditor.

Munn vs. Kenehan, as Auditor.

People ex rel. State Board of Horticulture vs. Roady Kenehan, Auditor.

People ex rel. James B. Foley, Public Examiner, vs. Montez as Clerk and Recorder (Supreme Court).

People vs. Cowie et al.

People vs. Holmberg.
 People vs. O'Connor.
 People vs. David E. Farr.
 People vs. Alexander E. J. Whitney.
 People vs. Charles Taylor et al.
 People vs. William E. Stockton et al.
 Pressler vs. Kenchan.

**AUTHORITY FOR PAYING APPROPRIATIONS OUT OF SURPLUS
 FUND.**

November 9, 1909.

HON. JOHN T. BARNETT,
 Attorney General, Capitol Building,
 Denver, Colorado.

Dear Sir—On page 760 of the Revised Statutes, Section 2717, of Chapter 57, we find the creation of the Surplus Fund.

The next section provides for the maintaining and upbuilding of this fund.

The following section, viz., 2719, specifies appropriations from said fund, and other direct disbursements from the Surplus Fund have been made by enactments of the Legislature from time to time, all of which payments and directions have been complied with, consequently there is nothing remaining unpaid at this time against the Surplus Fund, and a large balance remains therein.

Please inform me if I have authority to disburse from this fund on general appropriations, designating and ordering payment to be made from any funds in my hands, not otherwise appropriated, and oblige.

Yours very truly,

W. J. GALLIGAN,
 State Treasurer.

Denver, Colorado, November 12, 1909.

HON. WILLIAM J. GALLIGAN,
 State Treasurer,
 Denver, Colorado.

Dear Sir—In your communication of November 9th you inquire whether or not you are authorized to pay out of the fund created by the General Assembly of 1903, and designated as the "surplus fund," appropriations of the last General Assembly, which, by the provisions thereof, are payable out of moneys in the treasury of the State not otherwise appropriated.

Assuming the correctness of your statements, to the effect that there are now no appropriations, claims or demands of any kind or nature against said fund—all appropriations in relation thereto having been fully satisfied and discharged—it is apparent

that such balance as now remains therein is unappropriated money of the State, and I am, therefore, clearly of the opinion that you are authorized to pay out of such fund any and all appropriations of the last Legislature which, by the terms thereof, were or are payable out of any money in the treasury of the State not otherwise appropriated.

Very respectfully,

JOHN T. BARNETT,
Attorney General.

**COMMUNICATION FROM THE BOARD OF PUBLIC WORKS, CITY
AND COUNTY OF DENVER, REFERRED TO THE ATTOR-
NEY GENERAL.**

State of Colorado, City and County of Denver, ss:

CERTIFICATE.

To the State of Colorado, and to the Honorable Roady Kenehan,
Auditor of Said State:

Whereas, The board of public works of the city and county of Denver did heretofore, and on, to wit, the 7th day of November, A. D. 1910, duly adopt a certain resolution, being in words and figures as follows, to wit:

“Whereas, The board of public works of the city and county of Denver did heretofore and on, to wit, the 5th day of October, A. D. 1910, by resolution duly adopted, find and determine that the public convenience and safety of the citizens of the city and county of Denver required the construction of a viaduct along the west line of Colfax avenue, from Osage street to Boulevard F, in the city and county of Denver, and that the construction of said viaduct made it necessary that the city and county of Denver have an easement over and upon the following described land situate in said city, county and state, to wit:

“Commencing at the southwest corner of lot twenty-three (23), block seventeen (17), Platte Park; thence east and parallel to the south line of township 3 south, of range 68 west, two thousand eight hundred and ninety-one (2,891) feet, more or less, to the produced east line of lot thirty-seven (37), block one (1), Baker’s Villa, extended north; thence south along said produced east line twenty-three (23) feet; thence easterly, on a true line, two thousand seven hundred and fourteen (2,714) feet, more or less, to a point on the produced east line of Osage street extended north, said point being twenty (20) feet north of the center line of West Colfax avenue; thence south along said produced east line of Osage street, forty (40) feet; thence westerly on a true line two thousand seven hundred and fourteen (2,714) feet, more or less, to a point on the east line of aforesaid lot thirty-seven (37), block one (1), Baker’s Villa, eighteen (18) feet south of the aforesaid south line of township 3 south, of

range 68 west; thence west and parallel to last mentioned south line, two thousand eight hundred and ninety-one (2,891) feet, more or less, to the east line of Boulevard F; thence north along last described east line, sixty-three (63) feet to the place of beginning;

"And did further order and direct the attorney for the city and county of Denver to commence and prosecute to final determination such proceeding or proceedings as in his opinion may be necessary to secure the said easements and rights-of-way; and,

"Whereas, The attorney for the city and county of Denver did, heretofore and on, to wit, the 7th day of November, A. D. 1910, commence a suit in the District Court for the Second Judicial District of the State of Colorado, for the purpose of acquiring said easements and rights-of-way, which said suit is entitled, 'The City and County of Denver, a Municipal Corporation, Petitioner, vs. Simon Z. Radetsky, et al., Respondents'; and,

"Whereas, This board has made due and proper examination of said proposed work, and has caused surveys and maps to be prepared, showing the route of said proposed viaduct, and has incurred considerable expense toward the commencement of the construction of said viaduct; and,

"Whereas, Chapter 133 of the Session Laws of Colorado, of 1909, provides for an appropriation of fifty thousand dollars (\$50,000.00) out of moneys in the treasury of the State of Colorado, for the purpose of the construction of said viaduct and a bridge across the Platte river, said money to be paid upon the commencement of the construction thereof; now, therefore, in consideration of the premises, be it

"Resolved, by the board of public works of the city and county of Denver, That said board of public works determine and find, and said board does hereby determine and find, that the construction of said viaduct has been heretofore commenced. And said board does hereby request the Governor of the State of Colorado, the mayor of the city and county of Denver, and the engineer of the board of public works of the city and county of Denver, to certify to the Auditor of the State of Colorado that the construction of said viaduct has been commenced, and that the said sum of fifty thousand dollars (\$50,000.00), appropriated in said chapter 133 of the Session Laws of Colorado of 1909, is now payable, pursuant to the provisions of said act."

Now, therefore, we, the undersigned, John F. Shafroth, Governor of the State of Colorado; Robert W. Speer, mayor of the city and county of Denver, and John B. Hunter, engineer of the board of public works of the city and county of Denver, do hereby certify that the construction of the viaduct over West Colfax avenue, as described in chapter 133 of the Session Laws of Colorado, of 1909, has been commenced, pursuant to the terms

of said act, and that the sum of fifty thousand dollars (\$50,000.00), appropriated out of moneys in the treasury of the State of Colorado, is now due and payable, as specified in said act.

In witness whereof, we have hereunto set our hands this 7th day of November, A. D. 1910.

JOHN F. SHAFROTH,
Governor of the State of Colorado.

R. W. SPEER,
Mayor of the City and County of Denver.

J. B. HUNTER,
Engineer of the Board of Public Works of the City and County
of Denver.

CORRESPONDENCE

State Auditor Kenehan to Governor Shafroth.

Denver, Colo., March 19, 1909.

To His Excellency, John F. Shafroth, Denver, Colorado.

Dear Sir—I beg to call your attention to some very grave irregularities in way of expenditures in connection with the department of State Game and Fish.

You will notice in biennial report from this department for the past biennial period some very excessive items. Some itemized as “Legal Services,” “Expenses of Commissioner Attending Convention at Yellowstone Park,” also “Expense of Delegates at Congress in Washington, D. C.”

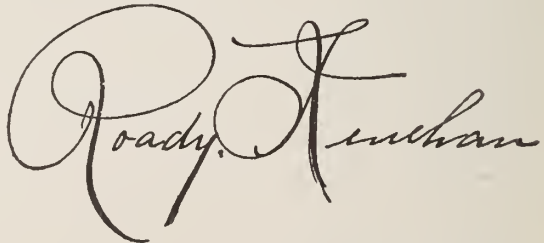
I have made some investigation on these matters and find vouchers as follows: One covering warrant number 42365, for \$238.60; also, for warrant number 46400, for \$289.30; also, for warrant number 46437, for \$116.85. These, with the other items contrary to any law or authority for disbursing. Total, \$2,984.79.

I desire, if it meets your approval, to have this returned, and beg you to request the Attorney General to take such steps as may be necessary to compel Game and Fish Commissioner Farr to make such refund.

I will be pleased to submit for your personal inspection the material now in my possession substantiating my statement, and am prepared to do so at any time you may command.

I have the honor to remain,

Yours very respectfully,

A large, elegant handwritten signature in cursive script, reading "Rody Kenehan". The signature is written in dark ink and is the central focus of the lower half of the page.

Auditor of State.

GAME AND FISH APPROPRIATION FOR THE YEARS 1907 AND 1908.

GAME AND FISH APPROPRIATION FOR THE YEARS 1907 AND 1908.

	1907.	1908.	Total.
Forest, Game and Fish Commissioner, salary...	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00
Traveling expenses	600.00	600.00	1,200.00
Clerk and stenographer, salary.....	1,000.00	1,000.00	2,000.00
Forest and Game Wardens (5), salaries.....	4,500.00	4,500.00	9,000.00
Traveling expenses	1,500.00	1,500.00	3,000.00
Special Warden (1), salary.....	1,200.00	1,200.00	2,400.00
Traveling expenses	300.00	300.00	600.00
General Superintendent Fish Hatcheries, salary	1,200.00	1,200.00	2,400.00
Traveling expenses	400.00	400.00	800.00
Superintendent Denver Hatchery, salary.....	1,200.00	1,200.00	2,400.00
Superintendent La Plata Hatchery, salary.....	900.00	900.00	1,800.00
Superintendent Gunnison Hatchery, salary.....	900.00	900.00	1,800.00
Superintendent Routt County Hatchery, salary..	900.00	900.00	1,800.00
Superintendent Emerald Lakes Hatchery, salary	900.00	900.00	1,800.00
Superintendent Grand County Hatchery, salary	900.00	900.00	1,800.00
Superintendent Glenwood Hatchery, salary.....	900.00	900.00	1,800.00
Superintendent Del Norte Hatchery, salary.....	900.00	900.00	1,800.00
Maintenance, Denver Hatchery	900.00	900.00	1,800.00
Maintenance, Gunnison Hatchery	900.00	900.00	1,800.00
Maintenance, La Plata Hatchery.....	900.00	900.00	1,800.00
Maintenance, Routt County Hatchery.....	900.00	900.00	1,800.00
Maintenance, Emerald Lakes Hatchery.....	900.00	900.00	1,800.00
Maintenance, Grand County Hatchery.....	900.00	900.00	1,800.00
Maintenance, Glenwood Hatchery.....	900.00	900.00	1,800.00
Maintenance, Del Norte Hatchery.....	900.00	900.00	1,800.00
Gathering spawn for all hatcheries.....	1,000.00	1,000.00	2,000.00
Distribution of young fry.....	300.00	300.00	600.00
Total	\$28,500.00	\$28,500.00	\$57,000.00
General Incidental Fund			422.18
			\$57,422.18

**GAME AND FISH COMMISSIONER TRAVELING EXPENSE FOR
1907 AND 1908.**

1907.

Voucher

No.

1320	D. E. Farr.....	\$ 19.90	
1887	D. E. Farr.....	50.00	
2368	D. E. Farr.....	50.05	
2891	D. E. Farr.....	50.05	
3227	D. E. Farr.....	50.00	
3974	D. E. Farr.....	47.90	
4254	D. E. Farr.....	47.50	
4824	D. E. Farr.....	49.95	
5639	D. E. Farr.....	99.75	
6285	D. E. Farr.....	112.05	\$577.15

1908.

1132	D. E. Farr.....	\$ 37.50	
1668	D. E. Farr.....	52.75	
2382	D. E. Farr.....	43.10	
2608	D. E. Farr.....	63.00	
3296	D. E. Farr.....	51.00	
4450	D. E. Farr.....	100.05	
5084	D. E. Farr.....	55.00	
5573	D. E. Farr.....	30.75	
6528	D. E. Farr.....	120.10	
6974	D. E. Farr.....	69.40	622.65

Total \$1,199.80

Appropriation 1,200.00

STATE OF COLORADO,

To D. E. Farr, Commissioner, Dr.

Voucher No. 5.

Address, Denver, Colorado.

190..

Dollars Cents

As per itemized bill attached:

Traveling expenses incurred by Commissioner in making trip to Game and Fish Wardens' National Convention, Yellowstone Park, during month of August, 1907, as per bills attached.....		\$238.60
Aug. 6, 1907 Tickets to Portland and return, Pullman from Denver to Gardiner.....		\$112.00
Aug. 7-8, 1907 Meals on diner, two days.....		6.80
Aug. 10, 1907 Y. P. Association		18.00

Aug. 10, 1907	Fare Mammoth Hot Springs to Livingston and return	7.00
Aug. 10, 1907	Account annual dues.....	5.00
Aug. 12, 1907	From Livingston to Seattle.....	12.00
Aug. 11-13, 1907	Meals from Livingston to Seattle.....	8.65
Aug. 16, 1907	Room and meals, Portland Hotel.....	8.25
Aug. 19, 1907	Pullman from Portland to Ogden.....	12.00
Aug. 20, 1907	Sault to Grand Junction (?).....	6.00
Aug. 21, 1907	Meals on diner, Salt Lake to Denver.....	6.00
Aug. 8-19, 1907	To tickets through Park.....	28.00
	To cartage on trunk from Gardiner (?)....	3.00
	To stage from Gardiner to Mammoth.....	3.00

\$238.60?

(Bill actually foots..... 235.70)

Amount, Two Hundred Thirty-eight and 60/100 Dollars.

Approved August 28, 1907.

Pay from Game Cash Fund.

H. A. BUCHEL,

D. E. FARR,

Governor.

Game and Fish Commissioner.

Received of the Auditor of the State of Colorado, Warrant No. 42365, in payment of the above account.

(Sign here) D. E. FARR.

STATE OF COLORADO,

To D. E. Farr, Commissioner.

Voucher No. 9.

Address, Denver, Colorado.

190..

Dollars Cents

As per itemized bill attached:

For expenses as delegate to the International Congress of Fisheries at Washington for D. E. Farr and Minnie E. Farr, during the month of September, 1908, as per receipts attached.....		\$289.30
Sept. 19, 1908	Two berths from Chicago to Washington, D. C. \$	9.00
Sept. 27, 1908	Meals from Omaha to Denver.....	5.20
Sept. 26, 1908	Meals for two on diner from Chicago to Omaha	6.80
Sept. 25, 1908	Meals for two, R. I. Cafe, Chicago, one day...	7.20
Sept. 25, 1908	Pullman tickets to Denver (from Chicago).....	6.00
Sept. 24, 1908	12 meals for two people at National Cafe (Washington, D. C.).....	28.20
Sept. 23, 1908	For room four days at \$6.00 per day, at Na- tional Hotel (Washington, D. C.).....	24.00
Sept. 23, 1908	Tickets from Wash., D. C., to Mt. Vernon....	4.95
Sept. 22, 1908	Tickets from Washington, D. C., to Denver...	\$3.20

Sept. 20, 1908	Meals for three persons from Chicago to Pittsburg to Washington, D. C.....	12.00
Sept. 18, 1908	Meals from Kansas City to Chicago on diner..	8.10
Sept. 16, 1908	Meals on dining car from Denver to Kansas City	7.15
Sept. 16, 1908	For two tickets to Washington, D. C.....	87.50

\$289.30

Amount, two hundred eighty-nine and 30-100 dollars. Approved Sept. 29, 1908. Pay from Game Cash Fund.

D. E. FARR,

Game and Fish Commissioner.

H. A. BUCHEL, Governor.

Received of the Auditor of the State of Colorado Warrant No. 46400, in payment of the above account.

D. E. FARR,

STATE OF COLORADO,

To W. S. Kincaid,

Voucher No. 12.

Gen. Supt. State Fish Hatcheries.

Address, Denver, Colorado.

190..

Dollars Cents

As per itemized bill attached:

Traveling expenses of delegate to the International Congress of Fisheries at Washington for General Superintendent State Fish Hatcheries W. S. Kincaid during the month of September, 1908, as per receipts attached.....		\$116.85
Sept. 18, 1908	Breakfast on dining car.....	.65
Sept. 28, 1908	Supper on dining car.....	.75
Sept. 26, 1908	Pullman from Washington to Chicago.....	4.50
Sept. 19, 1908	Breakfast in Chicago	1.50
Sept. 28, 1908	Breakfast on dining car.....	.95
Sept. 18, 1908	Supper in Kansas City.....	.75
Sept. 26, 1908	Meals and lodging at National Hotel, Washington, D. C.....	16.00
Sept. 19, 1908	Meals in Chicago.....	2.25
Sept. 24, 1908	One first-class passage to Denver and berth to Chicago	43.85
Sept. 17, 1908	Supper on dining car.....	1.05
Sept. 17, 1908	One first-class fare Denver to Washington, D. C.	40.10
Sept. 18, 1908	Pullman tickets, Kansas City to Chicago.....	5.00

\$116.85

Bill actually foots.....

\$117.35

Amount, one hundred and sixteen and 85-100 dollars. Approved September 30, 1908. Pay from Game Cash Fund.

D. E. FARR,

Game and Fish Commissioner.

H. A. BUCHTEL, Governor.

Received of the Auditor of the State of Colorado Warrant No. 46437, in payment of the above account.

W. S. KINCAID.

May 15, 1909.

To His Excellency, John F. Shafroth.

Dear Sir—On April 27, at a meeting of the Penitentiary Board, the board passed on a number of bills, and among them was a bill for a set of automobile tires from the Consolidated Supply Co. of Denver.

On May 8, Warden Tynan notified me with the passing of the bill for the tires, that no record was made, that same was delivered. I went to Canon City on the 11th, and with the assistance of Mr. Tynan, we visited the express offices in that city and other places and found there had been no shipment to Canon City of a set of automobile tires.

The following report is the result of the investigation so far as I had time up to this date to go into.

Action should be brought without delay to recover the set of tires, as they have not been delivered.

Yours respectfully,

A large, stylized handwritten signature in cursive script, reading "Rody Tynan". The signature is written in dark ink and is the central focus of the lower half of the page.

May 17, 1909.

To His Excellency, John F. Shafroth, Governor of Colorado, Capitol Building, City.

Dear Sir:—I desire at this time to call your attention to matters of expense relative to the Penitentiary and Reformatory, which I believe should be investigated.

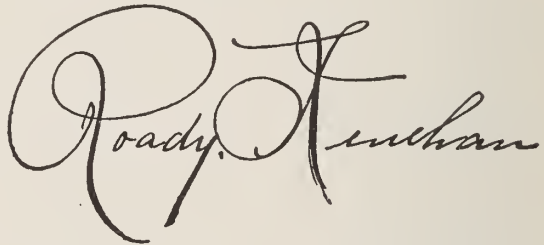
I refer your excellency to page 1157, section 4827; page 1158, section 4831; page 1159, section 4838; page 1160, sections 4842 and 4843; page 1163, section 4870; page 1166, sections 4884 and 4885; page 1436, sections 6119 and 6120; and page 1464, section 6278, of the Revised Statutes of Colorado, 1908.

You will find annexed to this communication, a statement from February 15, 1908, to April 27, 1909. You will also find annexed, a statement of Mr. Charles Munn, Penitentiary Commissioner, as to traveling expenses and other expenses, not in accordance with the sections of the statute quoted above.

I also wish to call your attention to a statement of a short period, of some of the expenses of Warden Cleghorn, during his term as Warden of the State Penitentiary.

I wish to submit these matters to you for investigation, and at any time that your excellency has an opportunity to take up the matter with me, I am prepared to submit to you the vouchers and all matters pertaining to the statements that are contained in this communication.

Very respectfully,

A handwritten signature in cursive script, reading "Rody Cleghorn". The signature is written in dark ink on a light background.

Auditor of State.

On February 22, 1909, John Cleghorn sold to the State Penitentiary a second-hand Studebaker runabout and single harness for \$250.

On March 19, 1909, voucher No. 18170, for \$350, was issued in favor of Mr. Cleghorn, signed by himself as Warden, and approved by R. L. Taylor as secretary and Charles Munn as president of the board.

Affidavit made before Arthur R. Frisbie, March 19, 1909.

On March 19, 1909, voucher No. 18168 was issued, in favor of John Cleghorn, for \$250, covering one bay horse, "Puritan." There is no date given for the sale of this horse to the Penitentiary.

Both of these vouchers have been assignel in blank by Mr. Cleghorn, and bear affidavits that the supplies have been furnished.

On March 1, 1909, Mrs. A. M. Cleghorn put in a bill for furniture, amounting to \$104. The bill does not specify whom the furniture was sold for. The voucher is assigned in blank by Mrs. Cleghorn, and is duly certified by Warden Cleghorn, and approved by Charles Munn, president, and R. L. Taylor, secretary of the board.

I wish to call attention to section 4845 of the Revised Statutes:

“* * * that he will not become, directly, or indirectly, interested in any contract for supplying materials, labor, provisions, clothing or any other thing for the use of the said Penitentiary, whereby any profit may accrue to him privately, and that at the expiration of his official term he will surrender all books, papers, records or other property or securities belonging to the said institution to his successor in office.”

VOUCHERS PAID OUT OF PRISONERS' CASH.

No. 18172. March 19, 1909. Expenses, trip to Denver by Warden Cleghorn, account State business.....	\$ 43.55
No. 18169. March 19, 1909. Expenses of Warden Cleghorn on various business trips throughout the State, during the month of December, 1908, and January and February, 1909	108.00
No. 18196. March 19, 1909. Trip to Prison Congress, by authority of Commissioners. Railroad fare and expense account of Ralph L. Taylor.....	300.00
Note.—The following form of oath is attached to the first two above claims: “The undersigned being duly sworn, deposes and says that the within account and the items in the bill specified or attached are correct, and that said bill has not been either in whole or any part paid, and that the full amount is now justly due from the State of Colorado.” Both are signed and sworn to by John Cleghorn before A. R. Frisbie, notary public. The last above for Ralph L. Taylor, has only the certificate of the Board of Commissioners.	
No. 18170. March 19, 1909. Invoice of John Cleghorn for one Studebaker Runabout and single harness at.....	350.00
No. 18168. Voucher payable to John Cleghorn, for one bay horse named “Puritan”.....	250.00
No. 18173. Invoice of Mrs. A. M. Cleghorn for furniture and fixtures enumerated.....	104.00

Note.—All of last three sworn and subscribed to in the language of the oath above recited, and proper signed.

Total vouchers above recited.....

\$1,155.55

Note.—The last three above vouchers bear a signed assignment in blank.

CONVICT LABOR FUND.

The following two vouchers paid out of above fund:

No. 17494. November, 1907. Itemized invoice of John Cleg-horn. Expense of trip to Leavenworth, Lansing and Jefferson City, with Commissioner Munn, by order of Penitentiary Commissioners\$204.10

(Received).

No. 17497. November 7, 1907. Expense of Ralph L. Taylor, Secretary of the Board of Penitentiary Commissioners, during a trip of thirty days' duration attending the National Prison Congress and visiting various institutions in the East, as authorized by the Board of Commissioners at their meeting held in Canon City August 5, 1907\$350.00

Total \$554.10

Excerpt from report of Deputy Public Examiner:

On April 7, 1909, the State cash balance was..... \$ 776.17
 Cash receipts after close of business, April 6..... 7.50
 Prisoners' cash fund.....\$7,715.27
 Library fund balance..... 114.65
 Commission account balance..... 20.80

7,850.72

Total \$8,634.39

Turned over to Thos. J. Tynan:

Check on Fremont County National Bank.....\$5,598.46
 Cash 424.25
 Items held as cash..... 100.46

6,123.17

Leaving a deficit of..... \$2,511.22

This deficit was taken from the prisoners' cash fund, which is not a state fund.

The vouchers referred to above were deposited with the First National Bank of Canon City, on March 19, 1909, as cash, and sent for payment through the First National Bank of Denver. You will observe that the Warden and the Commissioners have not complied with the law, as covered by section 4848, which reads as follows:

"The Warden shall keep, or cause to be kept, in suitable books, regular and complete accounts of all income, business and concerns of the Penitentiary; he shall keep a true account of all moneys received for labor or other sources belonging to the Penitentiary, and shall turn the same over to the State Treasurer, to be placed to the credit of the Penitentiary account."

In November, 1908, Mr. Taylor attended a convention of the Prison Association, in Richmond, Va., from November 14 to 19th, inclusive. He is registered as a delegate to the convention, but took no active part in it, and is only known to have attended the meeting on the first day.

A voucher in favor of Dr. Taylor for \$300 was issued and approved on March 19, 1909, against the "Maintenance Fund." This money was paid out of the prisoners' cash fund, as at that time there were not sufficient funds in the state cash account. This amount was overdrawn, and it is now asked that the revenues of 1909 be used to pay same.

We respectfully call attention to sections 6119, 6120, 6121 of the Revised Statutes, but more particularly to sections 6122 and 6123, which read as follows:

"That it shall be unlawful for any officer of any state institution of this state to incur or contract any indebtedness for, on behalf of, or in the name of such state institution, or in the name of the state, in excess of the sum appropriated by the General Assembly for the use or support of such institution for the fiscal year. Nor shall any officer of any state institution draw any money from the state treasury unless the same shall be absolutely needed and required by such institution at the time, and then only upon the warrant of the state auditor."

"Any person offending against the provisions of this act shall be guilty of a misdemeanor, and, upon conviction, shall be punished by a fine not exceeding three hundred dollars, in the discretion of the court."

AUTOMOBILE.

On April 7th, 1909, Thomas J. Tynan succeeded John Clegghorn as warden. On April 27th, 1909, voucher numbered 18336, for \$183.38, was made payable to The Consolidated Supply Company of Denver, three weeks after Warden Clegghorn's term of office expired.

This voucher includes bill for supplies, \$4.50, O. K.'d by Mr. Sibley, the chauffeur; also bill for \$13.28, covering supplies, properly approved by Mr. Sibley, and bill of February 10th, 1909, for four clincher tires, \$165.60. The last named bill is not O. K.'d by the chauffeur, is not marked as being "shipped." does not specify by whom ordered, and is not numbered in the usual way, as were the other two vouchers and bills. This voucher bears the usual affidavit to the effect that "the supplies

and materials herein mentioned have been furnished." On the back thereof is an affidavit of John E. Fry, for The Consolidated Supply Company, made before Denver R. Platt, a notary public, to the effect that the bill is correct, and that no part of it had been previously paid, the same bearing date of April 29th, 1909.

This voucher and bill were presented to Chauffeur Sibley to be O. K.'d, and, upon his refusing to do so, Chief Clerk Frisbie returned to his office. Mr. Sibley has made an affidavit in connection with these tires, a copy of which follows:

"Barrett F. Sibley, of lawful age, being first duly sworn on oath, says: 'I have been employed at the Colorado State Penitentiary, as chauffeur, since the purchase by the State of the automobile of the "Great Smith" manufacture.

"During said employment it has been a part of my duty to order all the supplies and repairs for said machine and to approve all bills for said supplies and repairs.

"The attached invoice of February 10th, 1909, covering 4 M. W. tires, amounting to \$165.60, was never ordered by me; when the same was presented to me by Chief Clerk Frisbie, for approval, I refused to approve same. Said tires were never received at the institution, as far as I know or can at this time ascertain.

"None of them were ever used on the State machine, and they are not on hand or in stock at the institution now.

"No other person has been in charge of said machine during said time except myself, and said tires have never been used on said machine.

(Signed)

BARRETT E. SIBLEY.

"Subscribed and sworn to before me this 13th day of May, A. D. 1909.

(Signed)

GEORGE P. NIX,

(Seal.)

Clerk District Court."

This bill was contracted for on February 10th and was not presented for payment until April 27th, 1909. Dr. Taylor, a member of the board, knew that this bill was not O. K.'d by Mr. Sibley at the time the voucher was approved. This voucher was presented to the Auditor for payment on May 7th, 1909, by the First National Bank of Denver, and was paid for by warrant No. 2964, in the sum of \$1,488.26, which includes the item of \$165.60. The tires were never delivered, and there never was any word said about them until the latter part of July, when the matter was mentioned by C. S. Thomas to The Consolidated Supply Company, and the following letter was sent to Warden Tynan:

"To the Warden,
"Canon City, Colo.

"Dear Sir—A few days ago we had a call from ex-Governor Thomas regarding some tires ordered from us by former Warden Mr. Cleghorn. It seems that there has been a change of wardens made, of which we knew nothing, and we wish to advise you that Mr. Cleghorn, in February, ordered in person from us a set of 34x4 tires for the State car. These tires were to be put on machine on the next trip to Denver. We were instructed to bill them and to hold the tires until called for. Up to the 15th we held the tires, and on account of prices going up on that date everybody laid in a stock for future use, so we let your tires go. We are ready, however, at any time to supply you with a fresh set on demand, as we have received our pay for these goods.

"Notice of these goods remaining on our hands would have been given you long ago had we known of change of administration at Canon.

"Very truly yours,

"THE CONSOLIDATED SUPPLY CO. AGT'S.

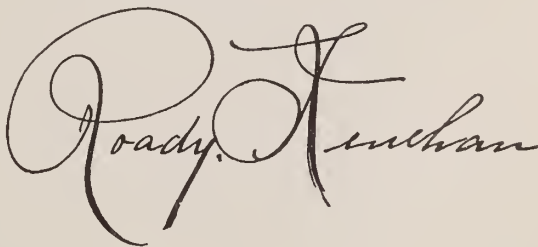
(Signed)

"JOHN E. FRY."

On March 22, 1909, a bill was rendered for one Firestone clincher tire, amounting to \$50.90, which was properly O. K.'d by Chauffeur Sibley. If the letter of The Consolidated Supply Company is correct, why should there have been ordered a single tire on March 22, when a complete set of tires were already ordered? You will observe that the bill for the single tire was approved by Messrs. Taylor and Munn on April 27.

I attach hereto a list showing the purchase price of the machine and the expense of same from February 15, 1908, to April 27, 1909, a total of fourteen months, entailing an expenditure of \$6,880.88.

Respectfully,

A large, stylized handwritten signature in cursive script, reading "Rody Neuman". The signature is written in black ink and is positioned below the word "Respectfully,".

Mr. Sibley says that Mr. Cleghorn never gave an order for tires in February; that in February he was not in Denver. He says that Mr. Cleghorn never gave any orders for the automobile, except through Mr. Sibley. Mr. Cleghorn issued orders by letter,

and no letter is on file. Sibley claims the order can be traced to Dr. Taylor.

At one time he told Mr. Cleghorn that there was a weak tire on the machine. Mr. Cleghorn called in Dr. Taylor, and Taylor told Sibley to examine the tires and see if there was anything required. Sibley did so, and came back and told Taylor that all tires were good but one. Taylor sent him to Denver two days later for a Firestone tire, and Sibley says that if there had been any tires ordered previously either Cleghorn or Taylor would have mentioned it. Sibley says the first he knew of it was when Clerk Frisbie asked him to O. K. the bill, which he refused to do, claiming the tires had never been ordered. Frisbie then took the bill back, had a voucher made out and the bill passed.

From September 1st to May 1st no one ordered supplies for the machine excepting Dr. Taylor.

Gasoline has been sold usually at twenty cents per gallon, while that supplied to the State was charged for at twenty-five cents in almost every case. In some instances a discount is allowed from the lower price. You will also find that, from September to April 27th, there has been no reduction made in the price of supplies from the price list. It is understood there is usually a deduction allowed of from ten to twenty-five per cent.

In August Dr. Taylor introduced Sibley to The Consolidated Supply Company, and told him to order all supplies there, and he would get his commission; and about September 4th Sibley was instructed by Taylor not to purchase any further supplies, and his commission ceased.

At the time of the exchange in automobiles Mr. Sibley said to Dr. Taylor: "We will take those tires off, and they will do for the new machine." Taylor told him not to do so, but to leave them attached, as they were going in in the trade.

At that time the Great Smith people gave Sibley \$50, but whether as a commission or for riding in a road race can not be ascertained.

The driving gear charged for—\$7.50—should have been replaced.

In September, when Dr. Taylor instructed Sibley to purchase no more supplies, he told him to make out requisitions for what was necessary, and give it to Mr. Cleghorn for approval or mail it to him, Dr. Taylor. When he made out requisitions and presented them to Mr. Cleghorn, as a rule he would not look at them, but requested Sibley to send them on to Dr. Taylor, and the orders from September to May have been given by or approved by Dr. Taylor.

PURCHASE PRICE AND EXPENSE OF AUTOMOBILE,

From February 15, 1908, to April 27, 1909.

Voucher Number.	Date of Issuc. 1908.	On Account of	Amount.	Warrant Number.
17640	Feb. 15.....	Purchase price automobile...	\$3,319.85	43999
17626	Feb. 15.....	Supplies	15.15	1838
17628	Feb. 15.....	Gasoline	15.15	2180
17639	Feb. 15.....	Auto. Oil	7.10	1848
17673	Mch. 4.....	Supplies	76.20	2243
17454	Apr. 10.....	Repairs	1.05	2963
17708	Apr. 10.....	Repairs	2.00	2933
17710	Apr. 10.....	Tire Protectors	126.37	2876
17711	Apr. 10.....	Supplies	59.60	2841
17712	Apr. 10.....	Gasoline	62.73	2933
17734	May 4.....	Supplies	29.85	3366
17735	May 4.....	Supplies	66.50	3384
17636	May 4.....	Gasoline, etc.	28.88	2447
17740	May 4.....	Gasoline, etc.	40.84	3366
17777	June 8.....	Repairs	5.75	...
17779	June 8.....	Supplies	16.37	4093
17783	June 8.....	Supplies	25.64	4124
17784	June 8.....	Gasoline	19.62	4039
17784	June 8.....	Lubricant	7.50	4039
17843	July 6.....	Tires	146.00	5115
17846	July 6.....	Gasoline, etc.	14.08	4645
17849	July 6.....	Gasoline, etc.	50.38	4551
17880	Aug. 4.....	Cash paid on trade.....	750.00	5101
17881	Aug. 4.....	Repairs	7.55	5101
17894	Aug. 4.....	Bal. on Auto. Trade.....	350.00	5115
17895	Aug. 4.....	Repairs	7.55	5784
17896	Aug. 4.....	Supplies	11.96	5209
17897	Aug. 4.....	Tires, etc.	63.10	5115
17898	Aug. 4.....	Supplies	201.60	5122
17945	Sept. 10.....	Supplies	18.86	5759
17948	Sept. 10.....	Supplies	89.42	46212
17950	Sept. 10.....	Supplies	15.65	46211
17936	Sept. 10.....	Supplies	9.05	5806
17987	Oct. 17.....	Supplies	93.35	46590
17988	Oct. 17.....	Supplies	195.13	46591

17989	Oct. 17	1 Tube	12.18	46591
17990	Oct. 17	Supplies	31.33	46591
17991	Oct. 17	1 Smooth Case	25.00	46624
17993	Oct. 17	Supplies	13.45	46588
17992	Oct. 17	Supplies	5.80	46838
17952	Sept. 10	Gasoline	37.23	46170
17986	Oct. 17	Gasoline	32.06	46591
18017	Nov. 6	Repairs	4.70	46990
18018	Nov. 6	Gasoline	37.06	46919
18024	Nov. 6	Supplies	4.70	46919
18019	Nov. 6	1 Drive Gear	7.50	46916
18057	Dec. 8	Supplies	9.00	....
1909.				
18202	Mch. 19	Supplies	8.35	2162
18204	Mch. 19	Supplies	6.03	2064
18205	Mch. 19	Supplies	4.15	2061
18187	Mch. 19	Supplies	6.45	2963
18213	Mch. 19	Supplies	50.31	2064
18207	Mch. 19	218 Gal. Gasoline	55.07	2064
18191	Mch. 19	Repairs	7.70	2519
18325	Mch. 19	Lubricant	1.25	2962
18331	Apr. 27	Repairs and Supplies	31.00	2962
18332	Apr. 27	Supplies	32.80	3070
18333	Apr. 27	Cases and Tubes	50.90	2971
18335	Apr. 27	Supplies	35.20	2967
18334	Apr. 27	Tire Covers	42.00	2964
18336	Apr. 27	Supplies	183.38	2964
18340	Apr. 27	Gasoline, etc.	52.65	2963
18428	Apr. 27	Supplies	6.70	3280
18429	Apr. 27	Supplies	27.10	....
Total			\$6,729.12	

Denver, Colorado, June 11, 1909.

To His Excellency, John F. Shafroth, Governor of Colorado, Capitol Building, City.

Dear Sir—I find, in looking over the records of the past administration in the State Treasurer's office, that ex-Treasurer Alfred E. Bent, on June 25, 1907, without authority, paid to himself \$200.00 on warrant No. 3408, as evidenced by voucher marked "Approved by the Auditing Board June 26, 1907." This warrant was drawn on account of expenses in attending a convention of sealers of weights and measures, Washington, D. C., and is drawn on the "General Incidental Fund."

Again, on December 12, 1908, the said ex-Treasurer A. E. Bent paid to himself \$250.00, on warrant No. 7053, evidenced by voucher dated December 12, 1908, on account of the fourth annual meeting of State sealers of weights and measures at Washington, D. C. This voucher specifies that it was paid from the "Liquor License Expense Fund."

The long appropriation bill of 1907 makes an appropriation for the traveling expenses of liquor license inspectors—Session Laws, 1907, page 115. Clearly, the purpose of that appropriation was to pay the expenses of inspectors while engaged in the business of inspecting licenses.

My conclusion is that there was no justification for the payment of this money by the State Treasurer to himself, or to anyone else, for any other purpose, particularly for expenses incurred outside the State.

I call your attention to a decision of the Court of Appeals, which directly decides this question—3 C. A., 11. Under section 6168 of the Revised Statutes of 1908 it is made the duty of the Attorney General, at the request of the Governor, to prosecute actions in which the State is interested.

The State has an interest in this case, and I therefore urge that you request the Attorney General to institute suit at once for the recovery of this money thus illegally paid out.

Yours truly,

A handwritten signature in cursive script, reading "Rody Neuman". The signature is written in dark ink on a light background.

Denver, Colorado, June 14, 1909.

To His Excellency, John F. Shafroth, Governor of Colorado, Capitol Building, City.

Dear Sir—I desire to inform you of expenses incurred by former Deputy Labor Commissioner Axel Swanson, and charged to the State, which I believe was unjustifiable and illegal.

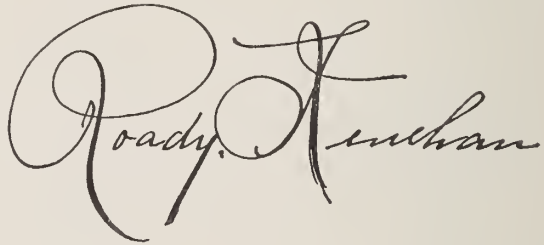
I find, in looking over the vouchers, that three trips were made by him outside the State of Colorado: One to Rawlins, Wyoming, in 1908; \$68.10; paid for by warrant No. 5154. One to Norfolk, Virginia, in 1907; \$218.32; for which warrants Nos. 3597 and 4150 were issued. Another in attending a labor commis-

sioners' convention in Detroit in 1908; \$105.00; on warrant No. 5804.

These expenses, as before pointed out to you, could not properly be charged to the State; the payment of such expenses was, therefore, not warranted. I also find, by voucher marked "Approved November 5, 1908," that the State was charged \$7.50 for the bond of Deputy Labor Commissioner, 1908, and for dues in the Labor Commissioners' Association, \$5.00. These sums could not properly be charged to the State.

I beg to urge that you request the Attorney General to institute proceedings for the purpose of recovering moneys so illegally paid out.

Yours truly,

A handwritten signature in cursive script, reading "Rody Neuman". The signature is written in dark ink on a light background.

Denver, Colorado, June 14, 1909.

To His Excellency, John F. Shafroth, Governor of Colorado, Capitol Building, City.

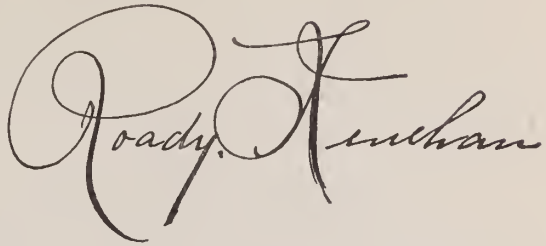
Dear Sir—I desire to call your attention to another instance in which the public money has been expended for traveling expenses incurred by Wilbur F. Cannon, chief inspector, State Board of Health, while visiting various places outside the State of Colorado. In order that your Honor may see the places visited and the route taken, and also the unusual items of expense, charged to the State of Colorado on this trip, I send you herewith a copy of the statement made by the said Wilbur F. Cannon, dated August 17, 1908.

Under the decision of the Court of Appeals of this State, to which I called your attention in a letter of June 11th, a State officer is not justified in making pleasure trips, or even business trips, outside of the State and charging the State for expenses so incurred.

I also called your attention, in a letter of June 11th, to the provisions of the statute making it the duty of the Attorney General, at the request of the Governor, to prosecute actions in which the State is interested. I therefore urge in this case that you re-

quest the Attorney General to institute suit at once for the recovery of this money thus illegally paid out.

Yours truly,



Denver, Colo., August 17, 1908.

State of Colorado, Dr.,

To Wilbur F. Cannon, Chief Inspector,
State Board of Health.

TRAVELING EXPENSES.

Trip to La Junta—

July 21	Hotel bill, Harvey House.....	\$ 2.00
	Railroad fare, Pueblo to La Junta, paid on train.....	2.60
	Railroad fare, La Junta to Pueblo, bought at ticket office	1.95
July 20	Pullman, Denver to Colorado Springs.....	.50
	Pullman, Colorado Springs to La Junta.....	.50
	Pullman, La Junta to Denver.....	1.00

\$ 8.55

Trip to Mackinac Island to attend meeting of National and State Pure Food and Dairy Commissioners—

Aug. 1	Railroad fare to Chicago and return.....	\$ 40.00
	Pullman, Denver to Chicago.....	6.00
	Pullman, Chicago to Denver.....	6.00
	Steamship passage, Chicago to Mackinac Island.....	13.00
	Stateroom, Chicago to Mackinac (being last and only room on the boat)	7.00
	Stateroom, Mackinac to Chicago.....	3.50
	Board at Grand Hotel for three days (being one-half of attached receipt)	13.50
	Spring water (other water being unfit to use at hotel)...	1.25
	Board at Chippewa Hotel, Mackinac Island, European plan, August 7 to 9, inclusive.....	10.00
	Telegrams to secure berths.....	1.00
	Meals on dining car August 2, 90c, 50c, \$1.00.....	2.40
Aug. 3	Dining car and on boat, \$1.25, 70c, \$1.00.....	2.95
	Check room .....	.30
Aug. 4	Breakfast on boat.....	1.00
Aug. 7	Chippewa Hotel, meals, breakfast.....	1.15

Aug. 9	Chippewa Hotel, meals, 70c, 75c, \$1.00.....	2.45
Aug. 10	Meals on boat, 70c, 70c, \$1.70.....	3.10
Aug. 11	Dining car, \$1.00, 90c, 95c.....	2.85
		\$117.45
	Trip to La Junta.....	8.55
		\$126.00

Denver, Colorado, June 19, 1909.

Honorable John T. Barnett, Attorney General, Capitol Building.

Dear Sir—Enclosed find letters of the Auditor of State concerning certain bills that have been paid to Axel Swanson and Wilbur F. Cannon.

Please examine into the legal question suggested in the letter of the Auditor, and if, in your judgment, an action lies, please write a letter to each of the gentlemen, requesting them to make payment to the Treasurer of the amount so obtained by them upon the warrants referred to.

Yours truly,

JOHN F. SHAFROTH,

Governor.

Denver, Colorado, June 22, 1909.

To His Excellency, John F. Shaforth.

Dear Sir—I desire to call your attention to another instance in which the public money has been expended for traveling expenses incurred by William H. Dickson, Attorney General, while on trips outside of the State of Colorado.

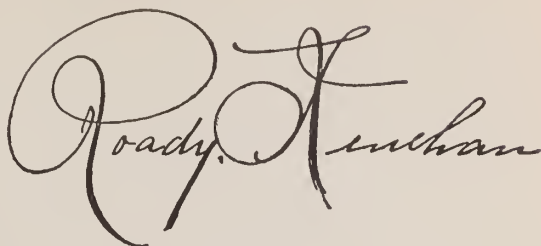
I find, in looking over the vouchers, that one of these trips was made to San Francisco on account of presentation of a silver service to cruiser Colorado in 1908; \$145.00; paid for by warrant No. 6190. Another, in attending meeting of National Association of Attorneys General, in St. Louis, in 1907; \$95.45; paid for by warrant No. 5267.

Under the decision of the Court of Appeals of this State, to which I called your attention in a letter of June 11th, a State officer is not justified in making pleasure trips, or even business trips, outside of the State, or charging the State for expenses incurred.

I also called your attention, in a letter of June 11th, to the provisions of the statute making it the duty of the Attorney General, at the request of the Governor, to prosecute action in which the State is interested. I therefore urge in this case that you

request the Attorney General to institute suit at once for the recovery of this money thus illegally paid out.

Yours truly,

A large, elegant handwritten signature in cursive script, reading "Rody Stuehan". The letters are fluid and connected, with a prominent loop at the end of the name.

Denver, Colorado, July 3, 1909.

To His Excellency, John F. Shafroth, Governor of Colorado, Capitol Building, City.

Dear Sir—I desire at this time to call your attention to matters of expense relative to the Penitentiary and Reformatory which I believe should be investigated.

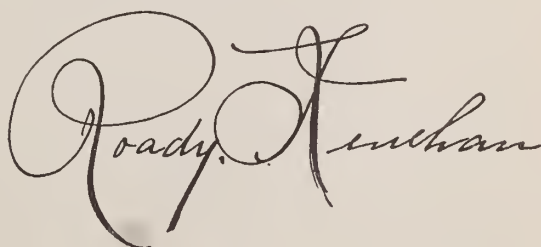
I refer your Excellency to page 1157, section 4827; page 1158, section 4831; page 1159, section 4838; page 1160, sections 4842 and 4843; page 1163, section 4870; page 1166, sections 4884 and 4885; page 1436, sections 6119 and 6120, and page 1464, section 6278, of the Revised Statutes of Colorado, 1908.

You will find annexed to this communication a statement from February 15, 1908, to April 27, 1909. You will also find annexed a statement of Mr. Charles Munn, Penitentiary commissioner, as to traveling expenses and other expenses not in accordance with the sections of the statute quoted above.

I also wish to call your attention to a statement of a short period of some of the expenses of Warden Cleghorn during his term as warden of the State Penitentiary.

I wish to submit these matters to you for investigation, and at any time that your Excellency has an opportunity to take up the matter with me I am prepared to submit to you the vouchers and all matters pertaining to the statements that are contained in this communication.

Very respectfully,

A second instance of the handwritten signature "Rody Stuehan" in cursive script, identical to the one above.

Denver, Colorado, October 7, 1909.

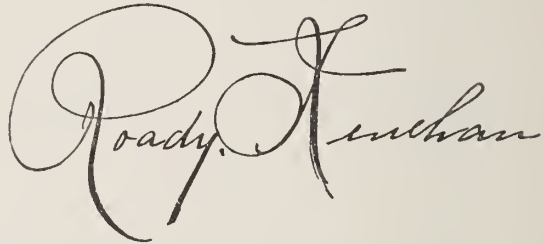
Hon. John F. Shaforth, Governor of the State of Colorado, Capitol Building, Denver, Colorado.

Dear Sir—The members of the State Board of Medical Examiners have presented to me a voucher in the sum of \$30.00 for two days' service on such board. It appears therefrom that the per diem which each of them has charged is \$15.00. I find nothing in the statutes of the State in regard to the per diem to be allowed members of this board, nor have I been able to obtain any record of the board showing that such per diem has ever been duly authorized or fixed by the board. It seems to me that there should be some fixed and positive regulation in regard to this matter.

In addition to the vouchers which I have mentioned there has been presented to me one on account of a lunch enjoyed by the board at one of the leading hotels of the city—the Kaiserhof—in the sum of \$7.00. I am unable to find any authority for the payment of this lunch in addition to a per diem of the members, and I feel that this should also be taken under advisement.

I therefore respectfully recommend that inquiry be made by you, in conjunction with the Attorney General, into the validity and regularity of this procedure on the part of the Board of Medical Examiners, in order that something definite may be fixed to serve as a guide for my office in future.

Yours very truly,

A large, elegant handwritten signature in cursive script, reading "R. J. Shaforth". The signature is written in dark ink and is centered below the text "Yours very truly,".

AUDITOR'S OFFICE.

Denver, Colorado, November 6, 1909.

To His Excellency, John F. Shafroth, Governor of the State of Colorado, Capitol Building.

Dear Sir—I submit herewith for your consideration the report of the State Examiner, Mr. J. B. Foley, showing the results of his examination into the accounts of the penal institutions of the State. This report is submitted for the purpose of calling to your attention the fact that, in certain of these institutions, cash

funds have been illegally diverted by officials in charge, and that such officials have left the service of the State and have failed to properly account for these funds.

While it is the duty of the State Examiner and this office to investigate and report on the accounts of the various State institutions and departments, the law gives me no power beyond making these examinations and improving accounting conditions as far as possible. Where we find violations of the law I can only report such findings to the executive head of the State, and take such action as I can to prevent future similar violations.

Since the organization of the State there has gradually grown up a system in the State institutions whereby the cash taken in by such institutions is handled as a cash fund, which the institutions have disbursed at their pleasure and without the formality of any legislative appropriation. The statutes of the State undoubtedly contemplated that all cash received by the various State institutions and departments should be deposited and disbursed through the State Treasurer. These laws have been obeyed in only a perfunctory manner. There has gradually been developed a system, based largely upon precedent, whereby the officers of the institutions have handled these funds very largely at their own discretion, only the balances being deposited with the State Treasurer.

The investigations by the State Examiner show that the results of this system have been exactly what might have been expected. Thousands of dollars of the money belonging to the people of the State have been illegally expended, and, apparently, much of it for the benefit of dishonest officials.

The practice of public officials using public funds for private purposes has apparently been regarded as a sort of legitimate graft, established by precedent, while it is at least doubtful that the use of these funds for other and even more private purposes should be designated by the uglier term "stealing."

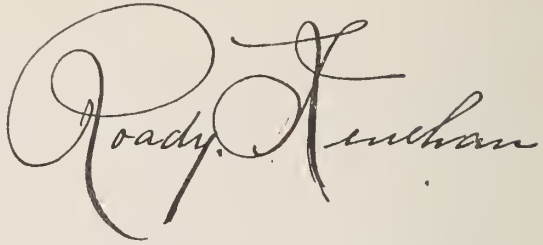
While it is probable that officials, in using these funds for private purposes, have done so with the intention of replacing these funds later, it is always easier to take such funds than it is to replace them; and while efforts have been made in various ways to cover up these shortages, there can be little doubt, from the evidence in our possession, that large amounts of these funds, thus illegally taken, have never been actually returned.

While we are making an effort to so improve the accounting system of the State as to prevent such uses of these funds in the future, it seems to me that it is important that any shortages that exist, where ex-officials were working under bond, should be recovered to the State.

I therefore submit this matter to you for your consideration and action, as the chief executive of the State, with the recom-

mentation that you request the Attorney General to commence the necessary legal proceedings without delay.

Respectfully submitted,

A large, elegant handwritten signature in cursive script, reading "Rody Neuman". The signature is written in dark ink and is centered on the page.

Auditor of State.

AUDITOR'S OFFICE.

Capitol Building,
November 6, 1909.

To His Excellency, John F. Shafroth, Governor of the State of Colorado, Capitol Building, Denver, Colorado.

Dear Sir—Professor Walker, on Political Economy, makes the following statement: "Plundering of the public by officials was long regarded as a matter of course—something to be expected."

You will find attached to this communication the reports of Public Examiner Mr. J. B. Foley, covering recent examinations of the books and accounts of the institutions of the State. These reports make plain that the "Cash Funds" of a number of these institutions have been improperly handled; that payments have been made from these funds for personal purposes; that these moneys have not been turned over to the State Treasurer as required by law, but have been kept as convenient cash balances, into which the officials could "dip" from time to time, as occasions offered.

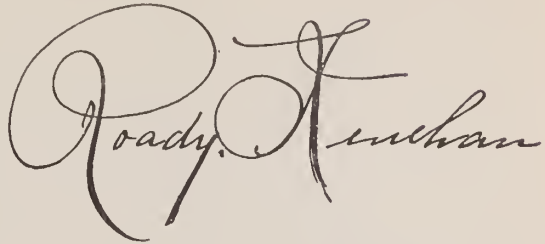
It is true that in many instances the funds so used for personal purposes have been repaid by the officials, but in many other cases no record of such refunding can be found.

It is evident that action should be taken by the Attorney General upon your initiative, and such of these expenditures as are proved to be unlawful should be recovered.

"Plundering by Public Officials" in this State, at least, should be promptly stopped, and dishonest officials should be speedily brought to trial.

Public sentiment demands an examination by you and the Attorney General of these reports, and the recovery of unlawful expenditures that are contained therein.

Respectfully,

A large, elegant handwritten signature in cursive script that reads "Rody Kenehan". The letters are fluid and connected, with a prominent loop at the end of the name.

State Auditor.

Hon. Rody Kenehan, Auditor of State, Capitol Building.

Dear Sir—Complying with the provisions in Senate Bill No. 207, I submit herewith for your consideration and attention, reports on the penal institutions of the State of Colorado, comprising the following:

Colorado State Penitentiary.

Colorado State Reformatory.

Colorado State Insane Asylum.

Colorado State Industrial School for Boys.

Colorado State Industrial School for Girls.

I would respectfully call attention to the conditions which have existed at these institutions.

At the State Penitentiary we found a shortage in the cash fund.

At the State Reformatory we also found a shortage in the cash fund.

In both these institutions there were numerous expenditures on the part of the wardens which require an explanation, and we have in our possession the bank checks and other evidence to be presented for your consideration.

We find the accounts of the State Insane Asylum, as well as those of the Industrial School for Boys, are being properly handled, but we will introduce some minor changes.

At the Industrial School for Girls we find that there is much room for improvement, and at this time would recommend that the books be examined at least once a month.

With your permission we shall inaugurate a system in these institutions which we believe will prevent a recurrence of the errors which have heretofore prevailed.

Respectfully,

J. B. FOLEY,
Public Examiner.

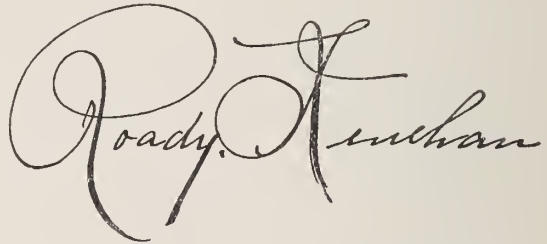
AUDITOR'S OFFICE.

Capitol Building,
November 6th, 1909.

Hon. John T. Barnett, Attorney General for the State of Colorado, Capitol Building, Denver, Colorado.

Dear Sir—I request you, as Attorney General of the State of Colorado, to institute proceedings in the name of the People of the State of Colorado, to prosecute any claim or right which it may have to the moneys expended by ex-Warden John Clegghorn, of the Colorado State Penitentiary, and ex-Warden A. C. Dutcher, of the Colorado State Reformatory, to recover the amounts shown by their books and records, and by the reports of Public Examiner J. B. Foley, furnished to Honorable John F. Shafroth, Governor of Colorado, of this date.

Respectfully,



Auditor of State.

JOHN CLEGHORN VOUCHERS.

Warrant No.	Year.	Month.	Articles.	Amount.
1.	941	1905	June	Whiskey\$ 6.00
1.	941	1905	Aug.	1 Gal. D. M..... 4.00
1.	941	1905	Aug.	Cigars 2.00
1.	941	1905	Sept.	Suit clothes \$25.00, grip \$3.50, shirt \$2.00, hat \$3.00, vest \$3.00, collars 25c..... 36.75
2.	2642	1905	Feb.	Cigars \$10.00, 1 qt. brandy \$1.50, bar- keepers' friend \$1.00..... 12.50
2.	2642	1905	May	Tobacco 4.95
2.	2642	1905	May	2 quarts whiskey..... 2.00
2.	2642	1905	Apr.	2 quarts whiskey..... 2.00
3.	2625	1905	Mch.	Grip \$1.00, collar and cuffs 50c, hat \$2.50, shoes \$2.50, suit \$15.00..... 21.50
3.	2625	1905	Apr.	Hat \$3.00, shirts \$2.50, suit \$16.50, gloves \$1.75 23.75
3.	4986	1905	Apr.	Port wine ..... .85
4.	4986	1905	Sept.	2 quarts D. M..... 2.00

4.	4986	1905	Oct.	2 quarts whiskey.....	2.00
4.	4986	1905	Nov.	2 quarts D. M.....	2.00
4.	4986	1905		2 quarts whiskey.....	2.00
4.	4986	1905		Barkeepers' friend	1.25
5.	2400	1906	Mch.	1 quart whiskey.....	1.25
6.	5221	1906	June	Ties \$1.00, collars 60c, hat \$3.00, suit \$16.00, handkerchiefs 25c.....	21.35
7.	3838	1906	Apr.	1 quart whiskey.....	1.25
7.	3838	1906	May	1 dozen whisk brooms.....	4.50
7.	3838	1906	May	2 pairs gloves.....	3.50
				More whisk brooms	
				Tobacco, \$21.16	
8.	4116	1907	Feb. 13	1 Colts revolver.....	\$15.00
9.	574	1907	Nov. 9	1 quart O. C.....	} 5.00
9.	574	1907	Nov. 15	2 quarts O. C.....	
9.	574	1907	Nov. 25	1 quart O. C.....	
10.	1838	1908	Jan. 4	2 quarts O. C.....	4.50
10.	1838	1908	Jan. 25	2 quarts O. C.....	2.50
10.	1838	1908	Feb.	½ dozen barkeepers' friend.....	1.20
11.	2967	1908	Mar. 1	2 robes	8.00
12.	3366	1908	Apr. 6	1 gallon whiskey.....	4.50
12.	3366	1908	Apr. 25	1 gallon whiskey.....	4.50
13.	2867	1908	Apr. 14	37¾ yards carpet.....	71.72
14.	4039	1908	May	4 quarts O. C.....	4.00
15.	4581	1908	June	4 quarts O. C.....	4.00
15.	4581	1908	June	Box cigars	2.00
16.	2042	1908	Dec. 1	1 iap robe.....	20.00
16.	2042	1908	Dec. 17	1 suit \$20.00, shoes \$3.50, gloves \$1.50....	25.00
16.	2042	1909	Jan. 14	1 suit	15.00
16.	2042	1909	Feb.	Kitchen outfit, heating stove.....	68.35
17.	2064	1908	Dec.	4 barkeepers' friend	1.00
	2064	1908	Dec. 17	1 gallon cough syrup.....	5.00
	2064	1908	Dec. 27	1 gallon cough syrup.....	5.00
	2064	1909	Jan. 3	1 gallon cough syrup.....	5.00
	2064	1909	Jan. 15	1 gallon cough syrup.....	5.00
	2064	1909	Jan. 20	1 gallon cough syrup.....	5.00
	2064	1909	Feb. 1	1 gallon cough syrup.....	5.00
	2064	1909	Feb. 8	1 gallon cough syrup.....	5.00
	2064	1909	Feb. 20	1 gallon cough syrup.....	5.00
	2064	1909	Feb. 27	1 gallon cough syrup.....	5.00
	2962	1909	Mar. 8	1 gallon cough syrup.....	5.00
	2962	1909	Mar. 18	1 gallon cough syrup.....	5.00

2962	1909	Mar. 29	1 gallon cough syrup.....	5.00
2963	1909	Mar. 2	Comfort, by Mrs. Cleghorn.....	3.00

Denver Dry Goods Co.,
Furniture,

1813

KITCHEN OUTFIT.

Warrant No. 2042.

Cups and saucers	\$ 4.50 ^a
1 dozen sherbets	2.00
1 dozen coffees	1.00
Water coil	5.00
Castings for range	4.15
Home Comfort range	22.25
Heating stove	8.50
8 joints of pipe.....	1.40
Lemon squeezer .....	.50
Butcher knife	1.25
6 granite kettles	4.80
1 granite dish pan.....	1.00
2 pudding pans .....	.60
1 flour sifter .....	.25
2 cake tins .....	.30
1 tea pot .....	.65
1 colander .....	.75
1 grater .....	.15
1 potato masher .....	.15
Nutmeg grater .....	.15
Shop boll .....	.60
6 pie tins .....	.90
1 iron handle .....	.25
2 drip pans .....	.90
3 spoons .....	.40
1 tea kettle	1.25
Comb tray .....	.25
1 tea strainer .....	.10
Cake turner .....	.10
Counter brush .....	.50
3 milk pans .....	.30
Spatula	1.75
Cups and saucers .....	.70
200 feet of clothes line.....	1.00

Total

\$68.35

Denver, Colorado, December 18, 1909.

Hon. John F. Shafroth, Governor.

To the Executive Officers of the State of Colorado: Hon. John F. Shafroth, Hon. James B. Pearce, Hon. John T. Barnett, Hon. W. J. Galligan, Hon. Katherine M. Cook.

Attached is a report of the finances of the State for the past year.


The estimated revenue for the year 1909 was \$1,314,848.00. The receipts of the Treasurer's office from December 1, 1908, to November 30, 1909, are \$1,255,931.00, which leaves a deficit on the estimated revenue of \$58,917.00.

The report contains a statement of all warrants drawn against each appropriation during the year for first, second and third classes. There have been no warrants drawn against appropriations in the fourth and fifth classes during the past year.

The report also contains the balances of the appropriations that are to be paid during the year 1910 in the three classes mentioned. Likewise an estimated revenue for the year 1910, and the amounts of appropriations to be paid for the fourth and fifth classes.

I would suggest that you call a meeting of the executive officers of the State, when it may be convenient, to take up the subject-matter contained in report.

Very respectfully yours,



Auditor of State.

STATEMENT OF APPROPRIATIONS, 1909-1910, AND DISBURSEMENTS, FROM DECEMBER 1, 1908, TO NOVEMBER 30, 1909.

FIRST CLASS APPROPRIATION.

	Appro- priations.	Dis- bursements.	Unpaid Balances.
Officers' salaries	\$651,520.53	\$317,291.77	\$334,228.76
Officers' expenses	42,666.66	14,601.59	28,065.07
Governor's Contingent Fund.....	6,200.00	1,000.00	5,200.00

Lieutenant Governor's Contingent Fund....	1,000.00	375.00	625.00
Free Employment Bureau.....	13,200.00	6,583.33	6,616.67
State Library Maintenance.....	1,000.00	113.71	886.29
Fish Hatcherles	14,400.00	6,963.26	7,436.14
Board of Law Examiners.....	1,500.00	586.30	913.70
Board of Horticulture.....	6,000.00	3,006.71	2,993.29
Bureau of Protection.....	14,866.66	6,735.40	8,131.26
Dairy Commissioner	5,400.00	2,582.96	2,817.04
Meat Inspection	6,000.00	2,075.15	3,924.85
Bureau of Mines.....	27,000.00	12,364.75	14,635.25
Board of Charities and Corrections.....	8,770.70	4,352.78	4,417.92
Bank Commissioner	20,611.09	9,174.19	11,436.90
Fish and Game.....	46,653.00	21,129.17	25,523.83
Board of Health.....	45,466.66	17,911.03	27,555.63
Public Examiner	32,305.37	7,686.11	24,619.26
Historical and Natural History Society....	7,999.45	3,735.47	4,263.98
Civil Service	6,500.00	731.66	5,768.34
Railroad Commissioner	26,400.04	11,781.85	14,618.19
Printing Fund	33,000.00	31,191.98	1,808.02
Interest on 1909-10 Warrants.....	40,000.00	.....	40,000.00
General Incidental	65,425.00	23,510.06	41,914.94
Legislative	132,940.00	132,940.00	.....
Index and Comp., House and Senate Jours.	2,000.00	1,900.00	100.00
Speaker of House.....	500.00	500.00	.....
Beshoar-Barela Contest	5,130.50	4,919.75	210.75
Tafoya-Cordova Contest	1,434.65	1,434.65	.....
Kelly-Campbell Contest	687.50	687.50	.....
Stewart-Porteous Contest	800.05	800.05	.....
J. M. Spears	58.50	58.50	.....
Lem J. Smith	85.00	85.00	.....
J. L. Peters	50.00	50.00	.....
Gov. Rourt Memo. Window.....	1,200.00	1,000.00	200.00
Building and Loan Inspector.....	5,000.00	2,016.50	2,983.50
Casual Deficiency and Insurrection Bonds..	15,800.00	.....	15,800.00
Investigation Land Board.....	5,000.00	3,280.30	1,719.70
Forestry Investigation	20,000.00	6,343.32	13,656.68
H. P. Bennett.....	2,247.20	2,240.92	6.28
Interest on New Bond Issue.....	3,000.00	.....	3,000.00
Campaign Expenscs	65,449.25	.....	65,449.25
Geological Survey	19,971.59	3,783.63	16,187.96
Highway Commissioner	6,000.00	.....	6,000.00
Assessors	9,821.70	4,821.70	5,000.00

Auditing Committee	1,350.00	675.00	675.00
Constitutional Amendment	12,000.00	11,806.30	193.70
Physical Examination of Children.....	1,000.00	635.05	364.95
Totals	\$1,435,411.10	\$685,462.40	\$749,948.70

SECOND-CLASS APPROPRIATIONS.

	Appro- priations.	Dis- bursements.	Unpaid Balances.
Penitentiary Convict Road.....	\$ 5,000.00	\$ 4,795.46	\$ 204.54
Penitentiary Maintenance.....	225,000.00	114,612.63	110,387.37
Penitentiary Hospital	15,077.16	9,243.30	5,833.86
Penitentiary Improvements	18,103.92	5,580.00	12,523.92
Penitentiary Parole Officer.....	5,000.00	1,898.80	3,101.20
Industrial School, Boys.....	147,898.65	82,154.07	65,744.58
Industrial School Boys' Boiler House.....	3,500.00	1,637.07	1,862.93
Industrial School Boys' Pump House.....	1,600.00	990.30	609.70
Industrial School Boys' Cottage Fund.....	20,000.00	7,800.00	12,200.00
Industrial School Boys' Barn Fund.....	1,100.00	.....	1,100.00
Industrial School Boys' Sewer Fund.....	2,000.00	2,000.00	.....
Industrial School Boys' Water Stand-pipe...	2,200.00	2,200.00	.....
Reformatory Maintenance	95,000.00	47,762.59	47,237.41
Reformatory Buildings	14,602.35	7,149.85	7,452.50
Insane Asylum Maintenance.....	80,000.00	20,575.99	59,424.01
Insane Asylum Cottages.....	150,000.00	10,124.71	139,875.29
Insane Asylum Furnishings.....	15,000.00	147.48	14,852.52
Insane Asylum Steam Plant.....	10,000.00	.....	10,000.00
Insane Asylum Repairs.....	5,000.00	621.94	4,378.06
Insane Asylum Fire Escape.....	3,000.00	.....	3,000.00
Insane Asylum Kitchen Ventilator.....	1,000.00	.....	1,000.00
Insane Asylum Insurance.....	15,000.00	10,960.07	4,039.93
Insane Asylum Purchase.....	887.40	751.90	135.50
Industrial School Girls' Maintenance.....	40,000.00	8,506.02	31,493.98
Industrial School Girls' Stable.....	2,500.00	66.55	2,433.45
Industrial School Girls' Artesian Well.....	4,000.00	.....	4,000.00
Industrial School Girls' Sewer.....	2,500.00	2,500.00	.....
Totals	\$884,969.48	\$342,078.73	\$542,890.75

THIRD-CLASS APPROPRIATIONS.

	Appro- priations.	Dis- bursements.	Unpaid Balances.
Workshop for Blind.....	\$ 10,000.00	\$ 6,356.91	\$ 3,643.09
Soldiers' and Sailors' Home.....	64,000.00	31,898.26	32,101.74

Dependent Children's Home.....	70,000.00	25,522.22	44,477.78
Dependent Children's Home Buildings.....	25,000.00	12,126.31	12,873.69
Normal School Practice.....	100,000.00	.....	100,000.00
Deaf and Blind Buildings.....	5,600.00	5,600.00	.....
Deaf and Blind Motor.....	450.00	450.00	.....
Deaf and Blind Beds.....	960.00	.....	960.00
Deaf and Blind Wiring.....	2,000.00	2,000.00	.....
Deaf and Blind Elevators.....	300.00	.....	300.00
Deaf and Blind Fencing.....	1,250.00	.....	1,250.00
Deaf and Blind Fire Escapes.....	3,500.00	250.00	3,250.00
Deaf and Blind Floors.....	750.00	750.00	.....
Deaf and Blind Gymnasium.....	500.00	.....	500.00
Deaf and Blind Insurance.....	2,000.00	2,000.00	.....
Deaf and Blind Pianos.....	800.00	800.00	.....
Deaf and Blind Porch.....	450.00	450.00	.....
Deaf and Blind Printing.....	1,000.00	1,000.00	.....
Deaf and Blind Hospital.....	2,500.00	.....	2,500.00
Deaf and Blind Steam Mains.....	1,250.00	1,250.00	.....
Deaf and Blind Store Room.....	350.00	350.00	.....
Deaf and Blind Woodworking Machinery....	400.00	400.00	.....
Deaf and Blind Barn.....	5,000.00	.....	5,000.00
Agricultural College Buildings.....	40,000.00	20,000.00	20,000.00
Agricultural College Experiment Station....	2,000.00	1,000.00	1,000.00
Agricultural College Farm Institute.....	10,000.00	5,000.00	5,000.00
Agricultural College Farm Machinery.....	5,000.00	2,500.00	2,500.00
Agricultural College Fruit and Horticulture.	10,000.00	5,000.00	5,000.00
Agricultural College Grain, Grass, etc.....	8,000.00	4,000.00	4,000.00
Agricultural College Horse Breeding.....	5,000.00	2,500.00	2,500.00
Agricultural College Land and Water Pur...	16,372.38	8,186.19	8,186.19
Agricultural College Live Stock.....	10,000.00	5,000.00	5,000.00
Agricultural College Poultry.....	5,000.00	2,500.00	2,500.00
Agricultural College Potatoes.....	10,000.00	5,000.00	5,000.00
School of Mines Building.....	75,000.00	15,000.00	60,000.00
University Hale Building.....	36,000.00	18,000.00	18,000.00
University Scientific Building.....	70,000.00	35,000.00	35,000.00
University Light and Heat.....	70,000.00	35,000.00	35,000.00
School for Mental Defectives.....	70,000.00	.....	70,000.00
Gunnison Normal School.....	50,000.00	.....	50,000.00
Traveling Library.....	4,000.00	1,539.20	2,460.80
Totals	\$794,432.38	\$256,429.09	\$538,003.29

	Appropriations.	Disbursements.	Unpaid Balances.
First class	\$1,435,411.10	\$ 685,462.40	\$ 749,948.70
Second class	884,969.48	342,078.73	542,890.75
Third class	794,432.38	256,429.09	538,003.29
	<hr/>	<hr/>	<hr/>
Totals	\$3,114,812.96	\$1,283,970.22	\$1,830,842.74
Fourth class	194,500.00		194,500.00
Fifth class	203,254.00		203,254.00
	<hr/>	<hr/>	<hr/>
Totals	\$3,512,566.96	\$1,283,970.22	\$2,228,596.74

Warrants drawn on 1909 and 1910 revenue, from Decem- ber 1, 1908, to December 1, 1909.....		\$1,283,970.22
Increase over this amount necessary to cover balance due on First, Second and Third Class Appropria- tions.	\$ 546,872.52	
To cover balance due on Fourth and Fifth Class Ap- propriations	397,754.00	944,626.52
	<hr/>	<hr/>
Balance due on 1909-1910 Appropriations, for which war- rants have not been drawn.....		\$2,228,596.74
Estimated Revenue, 1910		1,769,088.43
		<hr/>
Shortage on estimated Revenue, 1910.....		\$ 459,508.31
Warrants issued from December 1, 1908, to December 1, 1909	\$1,283,970.22	
Actual collections	1,255,931.00	
	<hr/>	
Shortage on Revenue of 1909.....		28,039.22
		<hr/>
Indicated shortage, based on estimates and experience, for 1909-1910		\$ 487,547.53

ESTIMATED GENERAL REVENUE INCOME FUND FOR THE YEAR 1909. DECREASE AND INCREASE OF THE ESTIMATE
BY TREASURER AND AUDITOR.

	Estimate.	Amount Collected.	Decrease.	Increase.
Tax Levy, 1 11/12 mills for 1909, on estimated total assessed valuation of \$375,- 000,000.00	\$ 682,812	\$ 625,000	\$ 57,812	.....
Fees and Taxes of Secretary of State's office.....	275,000	247,978	27,922	.....
Fees and Taxes of Insurance Department.....	187,315	191,000	.....	\$ 3,685
Fees and Taxes of State Treasurer's office.....	50,000	58,517	.....	8,517
Interest on Deposits.....	25,000	27,204	.....	2,204
Inheritance Tax	50,000	88,000	.....	38,000
Interest on Delinquent Taxes.....	5,000	4,335	665	.....
Fees from Auditor's office	15	120	.....	105
Fees from Auditor's office, Building and Loan Inspection.....	1,500	1,533	.....	33
Fees from Boiler Inspector's Department.....	6,100	5,945	155	.....
Fees from Bank Examiner	7,000	6,422	578	.....
Fees from Board Public Accountants.....	6	3	3	.....
Fees from Game and Fish Department.....	25,000	.....	25,000	.....
Fees from Board of Health.....	100	140	.....	40
Fees from Inspector Employment Agencies.....	10	634	.....	624
Estimated Revenue	<u>\$1,314,848</u>	<u>\$1,255,931</u>	<u>\$112,135</u>	<u>\$53,218</u>
Amount collected	1,255,931			
Net Deficit	\$1,314,848			
	<u>\$ 58,917</u>			

ESTIMATED REVENUE, 1910, BASED ON RECEIPTS OF 1909, WITH INCREASE IN VALUATION MADE BY THE STATE BOARD OF EQUALIZATION. \$401,000,000 TAX LEVY OF 1 11/12 MILLS FOR STATE PURPOSES.

Mill Levy \$768,583.00, less 5%.....	\$ 730,154.00
Receipts from all sources for General Revenue, based on 1909 receipts:	
Auditor of State's Fees.....	120.00
Auditor of State, Building and Loan Department.....	1,533.50
Board of Accountancy	3.90
State Boiler Inspector	5,945.00
State Board of Health	140.00
State Bank Examiner	6,422.25
Inspector, Employment Agencies	634.00
Insurance Department	191,000.00
Inheritance Tax	100,000.00
Interest on Deposit.....	27,204.03
Capitol Building, Sinking Fund	235.16
Detective Agencies	300.00
Liquor Licenses	57,125.00
License Fees	1,022.50
Secretary of State, Fees.....	200,118.25
Secretary of State, Flat Tax	46,960.84
Surplus Fund	400,000.00
Total	\$1,769,058.43

March 11, 1910.

To His Excellency, John F. Shafroth.

Dear Sir—In May, 1909, I filed with you a report made by the Public Examiner, of the receipts and disbursements of the commissioner of the State Penitentiary of the State of Colorado. This report showed that, in the year 1907, the Legislature of the State of Colorado made an appropriation for building an insane ward, hospital and tuberculosis department, in the sum of \$18,000.00.

By section 2 of the act making this appropriation it was provided: "The said appropriation shall be used exclusively for the purpose aforesaid." No such building was built at the penitentiary, and no portion of the money so appropriated was used for such purposes.

I requested that suit be instituted for the recovery of this sum of money misappropriated by the commissioner of the State Penitentiary, who were then in office. Up to the present time no action has been instituted upon this request.

By section 6204 of the General Statutes of Colorado, 1908, among other things, the duties of Auditors are designated, as follows:

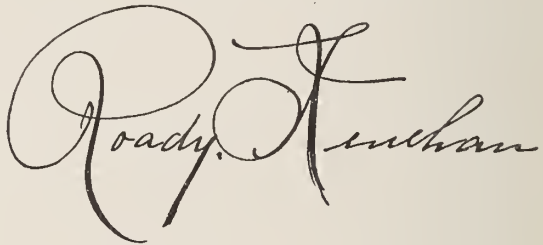
"He shall, seventh, direct prosecution in the name of the State for official delinquencies in relation to the assessment, collection and payment of the revenue against all persons who by any means become possessed of any public money or property, and fail to pay over or deliver same, and against all debtors to the State."

By section 6150 of the General Statutes of Colorado, 1908, it is provided that the Governor, "when any civil action or proceeding has been commenced which may affect the rights or interests of the State, he may, by and with the consent of the Attorney General of the State, employ counsel to assist the proper officer in the cause."

I write this letter to know if you will, under the above provision, appoint counsel to assist in the institution of a suit to recover the above money misappropriated by the penitentiary commissioners.

I am able to procure an attorney who will undertake the collection of the above money upon a contingent fee, if you will designate him as such counsel.

Respectfully yours,

A large, elegant handwritten signature in cursive script, reading "Rody Munn". The signature is written in dark ink and is centered on the page.

AUDITOR OF STATE.

Denver, Colorado, December 29, 1910.

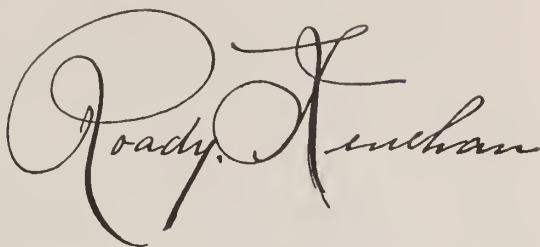
To His Excellency, John F. Shafroth, Governor of Colorado,
Capitol Building, City.

Dear Sir—In a recent decision in the District Court in the case of Charles Munn and the State Auditor, there has been \$11.80 taken off on Mr. Munn's mileage, as excess. He has received \$11.80 in excess on twenty-four trips that he has made. This would amount to \$283.20 that he drew in excess of what he should have drawn from the State.

If you wish to examine the peremptory writ of mandamus, will furnish you the same at any time you desire.

Trusting that proceedings will be commenced immediately to recover the same to the State,

Very respectfully,

A handwritten signature in cursive script that reads "Rody Kenehan". The signature is written in dark ink and is centered on the page.

Auditor of State.

STATE OF COLORADO,
EXECUTIVE CHAMBER,

Denver, Colorado, December 30, 1910.

Honorable Rody Kenehan, Auditor of State, Capitol Building,
City.

My Dear Sir—I beg to acknowledge receipt of your letter of the 29th inst., together with copies of Peremptory Writ of Mandamus in the matter of Charles Munn versus yourself as Auditor of State, also vouchers attached signed by Charles Munn.

In your letter you state there is due from Mr. Munn to the State of Colorado the sum of \$283.20, which he drew in excess of what he was entitled to from the State on 24 trips that he made as Penitentiary Commissioner.

I beg to advise you that I have this day referred your communication to the Attorney General, with the request that he take such steps as will protect the interests of the State.

Yours truly,

JOHN F. SHAFROTH,

Governor.

Denver, Colo., Feb. 1, 1911.

To His Excellency,
GOVERNOR JOHN F. SHAFROTH,
Capitol Building, Denver.

Dear Sir—Attached to this letter you will find a list of the departments of State that have paid out moneys illegally, also the names of the persons who drew from the State treasury moneys which did not belong to them.

I request you to instruct Attorney General Griffith to institute suits for the recovery of such sums of money as have been misappropriated and illegally drawn from the State treasury.

I also wish to call your attention to my letters to Attorney General Barnett, under date of January 20, 1909, found on page 8 of the Auditor's report, filed with you, for the period of 1909 and 1910. The first letter is a request to institute proceedings against John A. Holmberg, for the recovery of \$10,134.61, with interest. The second letter is a request to institute proceedings against James A. Cowie, for the recovery of \$4,274.41, with interest. The third letter is a request to institute proceedings against Timothy O'Connor for the recovery of \$16,546.31. This latter amount, with interest, Mr. O'Connor has since paid. Suits are still pending against Messrs. Cowie and Holmberg.

From time to time Attorney General Barnett brought these cases up in court, but for some reason, best known to the defendants, they have been postponed by them. These suits should be finally determined by the court without delay, as it is now over two years since they were instituted.

I also wish to call your attention to a suit against David E. Farr, which I understand is on the docket now, and can be set for trial at any time the Attorney General's office is ready to proceed with same. This suit should be brought up and a decision rendered, so as to determine other suits of a similar nature that are to be filed. If this suit against Farr is allowed to lie in court the time limit against others will expire. This would result in other persons who have illegally drawn moneys from the State Treasury to be exempt from prosecution. For some reason the Farr case has been allowed to drag in the court without much headway, except the overruling of Mr. Farr's attorney that suit should be brought in Huerfano County. The court did not grant the change of venue and the case is now ready to be set for trial.

I also wish to call your attention to the case of Taylor and Stockton, former boiler inspectors. These men are fugitives from justice and should be brought back and tried. They have committed the same crime as Mr. Whitney, and it is my opinion they should be dealt with in the same manner. There are also suits

pending against their bondsmen. These suits should be set for trial at as early a date as possible.

I wrote you a letter on December 29, 1910, regarding Mr. Munn's excess mileage which he had drawn for trips, and also sent you the alternative writ of mandamus which was issued against me, showing that \$11.80 was taken off his mileage as excess on each trip taken by him in this biennial period. He owes the State for excess mileage \$283.20, which he drew before January 1, 1909.

Upon examination of the lists submitted to you you will find there are several departments that have not used the appropriations for the purposes for which they were intended. You will find in some instances that employes in different offices drew two and three months' salary in one month. You will also find trips that have been taken and State officials illegally paying for same.

All these matters relating to the State's finances should be taken up by you without delay and referred to the Attorney General, to recover to the State illegal expenditures which have been made in the past. The public funds should not be looted, and the persons who have done so should be punished.

STATE PENITENTIARY.

On March 19, 1909, voucher No. 18,168, for \$250.00, was issued to John Cleghorn for the sale to the Penitentiary of a horse, "Puritan". We find that this horse was purchased by the State of Colorado for the use of the Penitentiary on April 7th, 1905, from one M. T. McCuniff, and the same was paid for out of the cash fund of the institution by check of Warden Cleghorn on the Fremont County Bank of Canon City of that date. We can find no record of this amount ever having been returned to the institution.

In October and November of 1907 there is a charge for interest on an overdraft in the bank, while the books of the institution show the amount of cash on hand to be \$13,000 for both these months, which makes it very apparent that these funds were improperly handled. While the biennial report of the institution does not show any outstanding indebtedness, we find accounts due the Penitentiary which have been standing for a year or more.

Of the cash shortage of \$2,511.22, shown above, a part has since been taken care of, but there is still due to the Penitentiary the sum of \$812.00.

There is held as "Cash" in the office of the Penitentiary a voucher in favor of Commissioner Taylor for \$300.00, covering

trip made by Mr. Taylor, which Warden Cleghorn paid out of the cash fund. This voucher has never been presented to the State Auditor for payment, and was and is held as "Cash" on instructions of Commissioner Taylor and Warden Cleghorn.

In the disbursement of the cash fund of the Penitentiary we find a check for \$200.00, issued on September 5th, 1907, to R. L. Taylor, covering a trip to Chicago. No voucher was issued for this amount, approved by the Board of Commissioners, in the customary manner.

We also find several checks drawn on the cash fund by Mr. Cleghorn for purposes which are not apparent. We are ready to submit these checks for your consideration when called upon to do so.

We are, therefore, of the opinion that these expenditures, amounting to \$1,312.00, and the amount of the checks above referred to, if not explained, should be recovered to the State of Colorado.

Expenses of the Commissioners for the two years from April 3, 1907, to April 7, 1909:

Included in Maintenance Fund of Institution:

	Salary.	Mileage.	Total.
George Stracy, Trinidad, Colo.....	\$ 841.10	\$ 1,102.40	\$ 1,943.50
Charles Munn, Ouray, Colo.....	800.00	1,318.00	2,118.00
R. L. Taylor, Denver, Colo.....	766.66	1,248.00	2,014.66
Totals	\$ 2,407.76	\$ 3,668.40	\$ 6,076.16

The charges for mileage are in excess of the amount necessarily traveled. In the account of Commissioner Munn, the correct mileage was charged for a period covering two years, and for the following two years was raised 120 miles each trip, or a total excess expenditure of \$283.20.

On October 25, 1903, Mr. Dutcher went to Louisville, Kentucky, and took out of the cash fund the sum of \$131.00, covering the expenses of the trip.

On July 31, 1905, he took from the cash fund \$51.00, and on August 31, 1905, \$147.30, for railroad ticket to Portland, and expenses for such trip. On October 31, 1907, he took from the cash fund the sum of \$170.00, for trip to Prison Congress at Chicago, September 14th to 19th.

Such trips, if authorized, should have been paid for by vouchers on the Auditor of State, approved by the Board of Commissioners, and not taken out of the cash fund of the institution. The law provides that this cash shall be turned over to the State Treasurer and disbursed in the same manner as a regular appropriation. (Sec. 4853, R. S. '08.)

Of the deficit of \$555.83, shown above, \$97.00 is still unpaid, this being voucher allowed by Warden Dutcher in favor of Commissioner Stracy.*

In the disbursement of the cash fund we find the following checks issued to Warden Dutcher, personally, which we cannot find is an expense of the institution; and there is no record of these amounts having been returned to the cash fund:

November 5, 1903, No. 941.....	\$ 496.22	
July 1, 1903, No. 838	517.33	
May 1, 1903, No. 774.....	414.30	
Total		\$ 1,427.85

We are therefore of the opinion that this shortage of \$1,427.85 in the cash fund of the institution, the expenditure of \$499.30 covering the above trips, also the excess mileage of Commissioner Munn, amounting to \$283.20, and voucher for \$97.00 paid Commissioner Stracy; or a total of \$2,307.35, should be recovered to the State of Colorado.

FILING OF CASES.

In re People of the State of Colorado vs. D. E. Gibson, W. M. Gibson, Herman Loehr, John Cleghorn and A. S. Frisbee. Filed in the District Court of the Eleventh Judicial District at Canon City by Attorney General Barnett on December 23, 1910.

THE THEORY OF SOME IS THAT EVERYTHING BELONGS TO ANYBODY WHO CAN GET AWAY WITH IT.

I want to call your attention, Governor Shafroth, and Attorney General Griffith, to the following statement and to show you that Mr. Daniels has violated both Section 6211, Revised Statutes of Colorado, 1908, and Section 33, Article 5 of the Constitution, and that he should be prosecuted, both civilly and criminally for the moneys he has himself illegally drawn and allowed others to draw, knowingly and willingly, for which no appropriation was made.

The Session Laws of 1899 made an appropriation of \$1,500.00 per year for the salary of the bookkeeper in the Auditor's office. From these statements, you will observe that Mr. Daniels, almost as soon as he took the position of bookkeeper, drew his salary from two weeks to a month previous to the time the services were rendered. From December 11, 1899, to November 30, 1900, he drew \$1,600.00, while the Legislature appropriated but \$1,500.00 for such services, and the above laws specifically apply to such irregularities.

In the year 1907 he drew 13 months' salary amounting to \$2,710.73, while the legislative appropriation for that time was but \$2,500.00.

Note.—The amount of \$97.00 has been since paid back by Mr. Stracy, as was also the sum of \$92.79 by Mr. Dutcher.

W. S. DANIELS, BOOKKEEPER FOR AUDITOR SALARY \$1,500.00 PER
YEAR DEC. 1899, TO NOV. 30, 1900.

Voucher

No.	Date of	For Month of	Amount
727	Dec. 11, 1899	Dec., 1899	\$ 125.00
944	Jan. 31, 1900	Jan., 1900	125.00
1135	Feb. 21, 1900	Feb., 1900	125.00
1494	Mch. 31, 1900	Mch., 1900	125.00
1596	Apr. 11, 1900	Feb., 1900	125.00
1817	May 14, 1900	May, 1900	125.00
2105	June 21, 1900	June, 1900	125.00
2304	July 18, 1900	July, 1900	125.00
2524	Aug. 28, 1900	Aug., 1900	125.00
2746	Sept. 28, 1900	Sept., 1900	125.00
2987	Oct. 30, 1900	Oct., 1900	125.00
3292	Nov. 30, 1900	Nov., 1900	125.00
3359	Nov. 30, 1900		100.00
Total			\$1,600.00

W. S. DANIELS, DEPUTY STATE AUDITOR, SALARY \$2,500 PER YEAR.

DEC. 1, 1906, TO NOV. 30, 1907.

11	Dec. 26, 1906	Dec., 1906	\$ 208.33
97	Jan. 3, 1907	Part of Jan., 1907	53.76
129	Jan. 9, 1907	Part of Jan., 1907	154.57
649	Feb. 1, 1907	Feb., 1907	208.33
1600	Mch. 19, 1907	Part of Mch., 1907	108.33
1339	Mch. 6, 1907	Part of Mch., 1907	100.00
1837	Apr. 1, 1907	Part of Apr., 1907	100.00
1981	Apr. 11, 1907	Part of Apr., 1907	108.33
2495	May 10, 1907	Part of May, 1907	108.33
2374	May 1, 1907	Part of May, 1907	100.00
2886	June 3, 1907	June, 1907	208.33
3417	July 1, 1907	July, 1907	208.33
3943	Aug. 2, 1907	Aug., 1907	208.33
4473	Aug. 31, 1907	Sept., 1907	208.33
5062	Oct. 1, 1907	Oct., 1907	208.33
5621	Nov. 1, 1907	Nov., 1907	208.33
564	Nov. 30, 1907	Dec., 1907	208.33
4673	Sept. 14, 1907		2.25
Total			\$2,710.33

The office of Inspector of Building and Loan Associations was created by an act which took effect on January 1, 1908. There was appropriated by the Legislature the sum of \$2,000 for

salary and \$500 for expenses. Mr. A. N. Patton assumed the duties of Deputy Inspector on January 9, 1908.

Out of the \$500 appropriated for expenses for this department there was spent \$459.80, most of which appears to have been given to employes of the Auditor's office as "extra" compensation. From my investigation there appears to have been no real excuse for the expenditure of this amount, as all of the actual work done should have been done by the employes of the office without extra charge. Most of the vouchers for these expenses were not approved in the regular way, and apparently there was question as to the legality of the payments.

The Sixteenth General Assembly appropriated \$1,200 per annum for the Inheritance Tax Clerk as salary. *No other appropriations were made for this officer.* Mr. W. M. Morse assumed the duties of this office on April 23, 1907.

I find that in addition to the salary paid this Clerk, according to law, there was paid from this fund \$470.50 for sundry expenses and compensation to employes of the Auditor's office, for which I can find no legal authority.

I desire to call your attention to the manner in which these funds have been juggled with in the Auditor's office. The Legislature fixes by appropriation the salary to be paid to all employes in the Auditor's office, but by issuing vouchers against the unexpended balance in these two funds of the Building and Loan Inspector and the Inheritance Tax Clerk, I find that the following employes of the Auditor's office were paid as follows:

April to November 30, 1908, paid to Mary Pollock.....	\$ 84.80
November 30, 1908, paid to W. S. Daniels.....	50.00
November 30, 1908, paid to W. E. Stimson.....	25.00
September 30, 1908, paid to Edith Havener.....	100.00
October 31, 1908, paid to Edith Havener.....	100.00
November 30, 1908, paid to Edith Havener.....	100.00
	\$459.80

The voucher of \$50.00 in favor of Mr. Daniels was for work on the Auditor's biennial report, and the voucher was not approved by the Auditor or the Deputy Building and Loan Inspector. Mr. Daniels was at that time the Deputy Auditor of State, and it would seem that such service would come under his usual duties.

The voucher for \$25.00 to Mr. Stimson was not approved, and he was at that time the assistant bookkeeper in the Auditor's office.

None of the vouchers in favor of Miss Havener were approved by the Auditor or Deputy Building and Loan Inspector.

Mr. W. M. Morse assumed the duties of Inheritance Tax Clerk on April 23, 1907, and in addition to his salary, as provided by

statute, there were withdrawn from this fund the following amounts:

To W. M. Morse, for expenses.....	\$ 86.35
To Edith Havener	100.00
To Mary Pollok	184.15
To Beatrix L. Hall.....	100.00
	\$470.50

The item of \$86.35 was paid to Mr. Morse for railroad trips and street car tickets, for which no provision was made.

The item of \$100, paid to Miss Havener, was for services for the month of August, 1908, as *stenographer in the Auditor's office*. The voucher was not approved by the Auditor, and Miss Pollok had cashed a voucher for the same amount, and for the same services on July 31, 1908.

The item of \$100, paid to Miss Hall, was for services in the Auditor's office during the month of August, 1907.

During the two years of this administration, Miss Pollok acted as clerk and stenographer in the Auditor's office, and aside from the salary of \$100 a month, as provided by statute, for such services, she was paid the following amounts:

	Inheritance Tax Fund.	Building and Loan Fund.
June, 1907	\$ 6.30	.....
Oct., 1907	2.40	.....
Dec., 1907	55.00	.....
Feb., 1908	6.10	.....
Apr., 1908 .....	.....	\$ 13.00
May, 1908	2.25	5.00
June, 1908 .....	.....	11.75
July, 1908	100.00	.....
Oct., 1908	3.80	5.05
Nov., 1908	13.30	50.00
Total	\$184.15	\$ 84.80

On July 31, 1907, Miss Pollok cashed two vouchers, for \$100 and \$50.00, respectively, one for services in July and the other for services in August.

On July 31, 1908, she cashed two vouchers for \$100 each, one covering services for July and the other for August. As previously shown in this report, Miss Havener was paid \$100 for the same services, as shown by the voucher in her favor, but the same was drawn against the unexpended balance appropriated for salary of the Inheritance Tax Clerk.

The receipts in the office of the Building and Loan Inspector for this period, for the filing of semi-annual reports, miscellaneous papers, and for certificates issued by the Inspector,

Amounted to	\$1,125.00	
Turned over to the State Treasurer by Mr. Statler.....		\$1,125.00
	\$1,125.00	\$1,125.00

As shown by the records of this department, we find the expenditures of \$459.80 in the Building and Loan Inspector's fund, and \$470.50 from the Inheritance Tax Clerk's salary fund, were expenditures without authority of law, and should be recovered to the State of Colorado.

IRREGULARITIES IN THE STATE AUDITOR'S OFFICE DURING 1907 AND 1908.

The Legislature fixes by appropriation, the salaries to be paid to all officers and employes, but we find that during this period, the funds appropriated for specific purposes, were disbursed at the discretion of one Warren S. Daniels, who was Deputy Auditor during this time.

The bookkeeper, assistant bookkeeper, stenographer and warrant clerks in the State Auditor's office, and even the Deputy Auditor himself, all drew moneys in excess of the salaries provided for said clerks, as evidenced by various warrants, to the amount of \$1,030.30. Most of the vouchers covering these disbursements were not approved, and in a great many instances the funds on which they were drawn were not specified. Mr. Daniels, as Deputy Auditor, was a party to this misappropriation of funds, in that he signed all the warrants on which the moneys were paid.

In the report of a majority of the committee appointed by Judge Shattuck, to examine the State Auditor's accounts, we find on page 40, the following:

"Sec. 6211, Revised Statutes of Colorado, 1908: If the Auditor shall knowingly issue any warrant upon the treasury, not authorized by law, he shall be guilty of a misdemeanor in office, and upon conviction thereof, shall be fined in a sum four-fold the amount of such warrant and imprisoned for any length of time not exceeding one year."

"Section 33, Article 5, of the Constitution: No money shall be paid out of the treasury except upon appropriations made by law."

The Session Laws of 1907 made an appropriation of \$12,000.00 for the State Treasurer. We find that A. E. Bent, who was Treasurer at this time, has drawn all of that amount, also \$450.00, an expense for two trips to Washington, D. C., one via Mackinac. On June 30, 1907, he drew \$200.00, Warrant No. 3408, signed by W. S. Daniels as Deputy State Auditor.

We also find that on November 30, 1908, Mr. Bent drew \$250.00 out of the state treasury without even giving a voucher

for this amount of money. He took this money to take a trip to Washington, via Mackinac, Dec. 10, 1908. After returning from Washington; he furnished the following voucher, Warrant No. 7053, dated December 30, 1908, in favor of A. E. Bent.

We can find no appropriation made by the Legislature in Session Laws of 1907 for this expense.

In the Session Laws of 1907, page 114, you will find that the stenographer's salary was \$2,400.00 for the period. L. E. Ransom, acting as stenographer during this period, drew this amount, and also drew without any appropriation by law, \$170.15 on Warrants Nos. 7055, 6251, 4629.

From the time Mr. Bent went into office, up to the month of October, 1907, street car tickets averaged about \$20.00 per month. We find that he made an increase in the month of October to \$70.00 per month. Mr. Bent gradually began to increase from \$20.00 per month, and soon the car tickets began to cost \$25.00 per month up to September, 1908, when the amount jumped to \$45.00 per month, and in the month of November we find that it cost the treasurer's office \$120.00 for street car tickets. This expense item should be investigated.

I again wish to call your attention to Section 6211, Revised Statutes of Colorado, 1908, Section 33, Article 5 of the Constitution.

Both W. S. Daniels and A. E. Bent should be prosecuted both civilly and criminally.

In 1905 and 1906 there was illegally paid to employes in the State Treasurer's office the sum of \$1,721.65, to the following persons:

Zelda Knowlton	\$1,146.65
J. H. Hunter.....	100.00
C. H. Berry.....	100.00
Gus Larson	100.00
F. A. Moss.....	275.00
	\$1,721.65

Mr. Moss was the License Inspector in the department, and received for his services \$100 per month, and there was absolutely no authority for the expenditure of any of the above sums, and under Section 6211, R. S. 1908, and Section 33, Article 5 of the Constitution, Deputy Auditor Daniels, who signed and issued the warrants, is liable both civilly and criminally for his negligence in the matter.

WARRANTS NOT ENDORSED.

No.	Date	Amount	To Whom Drawn	For
5461	Aug. 31, 1908.....	\$125.00.....	W. T. Fairfax.....	Timber Warden of Land Board

Signed by Geo. D. Stadler, Auditor; W. S. Daniels, Deputy. Countersigned by A. T. Bent, Treasurer.

No.	Date	Amount	To Whom Drawn	For
6908	Nov. 30, 1908.....	\$150.00.....	Geo. P. Winters.....	Salary, Civil Service Commission

Signed by Geo. D. Stadler, Auditor; W. S. Daniels, Deputy. Countersigned by A. T. Bent, Treasurer; by G. G. Withers, Deputy.

WARRANTS NOT COUNTERSIGNED BY STATE TREASURER.

No.	Date	Amount	To Whom Drawn	For
6255	Oct. 27, 1908.....	\$ 6.11.....	S. C. Schoenover.....	Liquor License Insp. Expenses

Signed by Geo. D. Stadler, Auditor, and W. S. Daniels, Deputy.

No.	Date	Amount	To Whom Drawn	For
6257	Oct. 27, 1908.....	\$ 26.73.....	First Nat'l Bank.....	Penitentiary Hospital Assigned Voucher

Signed by Geo. D. Stadler, Auditor; W. S. Daniels, Deputy.

No.	Date	Amount	To Whom Drawn	For
6374	Oct. 28, 1908.....	\$250.00.....	Secretary of State.....	Officer's salary

Signed by Geo. D. Stadler, Auditor; W. S. Daniels, Deputy.

WARRANTS NOT SIGNED BY AUDITOR OR DEPUTY.

No.	Date	Amount	To Whom Drawn	For
85	Dec. 24, 1908.....	\$208.33.....	T. J. Dalzell.....	Officer's salary
86	Dec. 24, 1908.....	125.00.....	J. McCarthy.....	Bureau of Mines
87	Dec. 24, 1908.....	125.00.....	P. F. Buckel.....	Inspector Dist. No. 1, Bureau of Mines
3023	Apr. 4, 1908.....	3.50.....	The Michem Woolen Co.....	Merchandise
5048	Oct. 4, 1909.....	32.00.....	Denver Cap Factory (Indust. School).....	Merchandise
6037	Oct. 1, 1908.....	66.66.....	J. W. B. Smith.....	Atty., 1st Judicial Dist.
6216	Oct. 20, 1908.....	1,901.26.....	Fred L. Paddleford.....	Salary, expenses, and (Indust. School) Assigned Vouchers.
6472	Oct. 30, 1908.....	25.00.....	Thomas Campbell	Messenger

WARRANTS INSUFFICIENTLY INDORSED.

No.	Date	Amount	To Whom and For	Signed By
2931	May 6, 1909...	\$250.00...	J. H. Gabriel and J. V. Veerkemp, Attys. for H. B. 620.....	J. P. Veerkemp
8357	June 30, 1906...	75.00...	Wm. Chamberlain, watchman.....	No signature
8520	Aug. 31, 1906...	23.30...	Nelson Arrington, janitor.....	His mark, no witness
8570	Sept. 29, 1909...	60.00...	Thos. Dickerson, janitor.....	His mark, no witness
8571	Sept. 29, 1906...	58.00...	A. Canino, janitor.....	His mark, no witness
8689	Nov. 30, 1906...	23.00...	A. Canino, janitor.....	His mark, no witness
8434	July 31, 1906...	25.25...	Nelson Arrington, janitor.....	His mark, no witness
8436	July 31, 1906...	62.00...	Thos. Dickerson, janitor.....	His mark, no witness
8489	Aug. 31, 1906...	60.00...	Thos. Dickerson, janitor.....	His mark, no witness

8634	Oct. 31, 1906...	100.00...	Frank Brannon, electrician...	Frank Brannon, by G. G. Withers, Deputy State Treas.
8353	June 27, 1906...	72.00...	C. H. Alston, fireman.....	Jno. G. Bible

All above warrants signed by (x) "his mark" were not witnessed; and no authority is shown by G. G. Withers, Deputy State Treasurer, to sign for Frank Brannon.

SECRETARY OF STATE.

1903 and 1904.

Attention is called to the payment of \$5,080.00 for clerk hire from the brand fund, in addition to the \$2,400.00 appropriated for brand clerk hire; also an expenditure of \$681.91 taken from the general incidental fund for salaries, making a total of \$5,895.15 paid for salaries in excess of appropriation.

In addition to her regular salary—\$83.33 per month—Margaret Lawson signed for \$100 in January, 1904, and \$100 in September, 1904. Vouchers are drawn on general incidental fund and marked for "Extra work."

The same also applies to Charles L. Spencer, who signed for \$50.00 drawn from the general incidental fund, October, 1904, marked "Extra work, Secretary of State," in addition to his regular salary of \$100 as bookkeeper, Secretary of State's office.

The result of the report on the Flat Tax Department shows a balance unaccounted for amounting to \$11,016.77. We are unable to locate any receipts for \$1,160.64, amount refunded and rebated on flat tax.

A schedule showing oaths and bonds filed by the state officials and others on which no fee has been charged is given; as the practice is to charge fee in some cases and not in others. A uniform method should be adopted.

Irregularities for period 1903 and 1904 shown in amounts:

Amount of flat tax unaccounted for.....	\$11,016.77
Amount used for salaries in excess of authorized appropriation	5,985.15
Amount of shortage in handling instruments, etc., under charges and errors	185.50
Overdraft, appropriation for clerical assistance, '03.....	515.19
	\$17,612.61

1905 and 1906.

Special attention is called to the following vouchers for alleged extra services, and paid to the employes of the office, who were drawing a regular salary at this time. These vouchers were apparently drawn for the purpose of using up unexpended balances in certain funds:

Voucher No. 1680, W. C. Baker.....	\$100.00	
Voucher No. 6682, Edwin Mitchell	100.00	
Voucher No. 6683, Bessie Harvey.....	50.00	
Total		\$250.00

The receipts of the brand fund—\$6,336.20—includes a balance of \$15.86 carried from the previous year, and the total amount of the fund has been expended for clerk hire. Attention is called to double payment of salaries to clerks, amounting to \$250.00.

In the flat tax collections \$4,317.41 is to be accounted for, and in this department we desire to call attention to the fact that the collections were held by the Secretary of State for from two to eight months after their receipt, instead of being turned in monthly, as required by law.

Irregularities for the period 1905 and 1906, shown in amounts:

Brand Balance charged to 1909 and 1910.....	\$	21.69
Salaries paid from Brand Fund.....		6,326.20
Flat Tax Collections not accounted for.....		4,317.41
Amount of Shortage in handling Instruments, etc., under charges and errors		741.00
Amount of Appropriation Overdrawn		100.00
		<u>\$11,506.30</u>

The expenses of the department from December 1, 1906, to November 30, 1908, not including expenditures from the general incidental fund, amounted to \$70,549.27, divided as follows:

FROM APPROPRIATIONS.

Salaries:

Secretary of State	\$	6,000.00
Deputy		5,000.00
Chief clerk		3,600.00
Bookkeeper		3,000.00
Index clerk		3,000.00
Clerical assistants		28,555.69
Stenographers		6,958.08
Flat tax clerks		9,900.00
Blank clerk		3,600.00
		<u>\$64,613.77</u>

FROM BRAND FUND.

Salaries—clerk hire	\$	5,935.50
---------------------------	----	----------

The Sixteenth General Assembly, in House Bill No. 503, appropriated for the department, \$64,600.00, divided as follows:

Secretary of State	\$ 6,000.00	
Deputy	5,000.00	
Chief clerk	3,600.00	
Bookkeeper	2,900.00	
Index clerk	2,900.00	
Clerical assistants	24,000.00	
Stenographers (3)	7,200.00	
Flat tax clerks	9,400.00	
Brand clerk	3,600.00	
	<u>\$64,600.00</u>	<u>\$64,600.00</u>

The following vouchers were paid to regular employes of the office, in addition to their salaries, and are apparently in direct violation of law:

Voucher No.		
1853	William B. Slife	\$100.00
1854	Margaret Lawson	100.00
6941	Dorothy Gunn	74.20
6870	W. C. Baker	100.00
6871	H. Werley	100.00
6872	Edwin Mitchell	100.00
6873	Bessie B. Harvey	100.00
6874	R. H. Morrison	100.00
		<u>\$774.20</u>

1907 and 1908.

The flat tax department receipts showed a deficit of \$16,546.31, which was paid into the State Treasury September, 1909, with \$808.57 interest.

The brand receipts, amounting to \$5,935.50, have been paid for brand clerk hire. The regular salary appropriations were overdrawn \$700.00, making total amount of salaries paid in excess of appropriation \$6,635.50, of which \$774.20 was signed for by regular employes of the office in addition to their regular salaries.

Irregularities for period 1907 and 1908 shown in amounts.

Amount of flat tax subsequently accounted for.....	\$16,546.31
Brand Department balance, charged to 1909-1910.....	101.25
Errors in handling instruments, etc., undercharges.....	1,685.30
Salaries used in excess of appropriations.....	6,635.50
Overdraft, appropriation for clerical assistance, 1908.....	1,056.66
Total	\$26,025.02
Overcharges on instruments	7.28

1909 and 1910.

IRREGULARITIES.

Brand Fund receipts for period, not turned into the State Treasury	\$ 6,410.33	
Errors in handling instruments, under-charges, etc., up to July 31st	541.00	
Short check not accounted for.....	122.00	
Interest collected on deposit in bank and not included in fees of office	278.32	
317 copies of the Corporation Laws not accounted for up to July 31st, approximated	800.00	
Number of Revised Statutes, 1908, unaccounted for: 86 copies at \$7.50.....	645.00	
Number of Session Laws, 1903, unaccounted for: 753 copies at \$1.40.....	1,054.20	
Number of Session laws, 1905, unaccounted for: 583 copies at \$1.25.....	728.25	
Number of Session Laws, 1907, unaccounted for: 742 copies at \$1.75.....	1,298.50	
Number of Session Laws, 1909, unaccounted for: 153 copies at \$1.50.....	229.50	
33 copies not charged for.....	49.50	
Number of Brand Books, 1906, 1907, 1909; amount unaccounted for	979.45	
Number of Corporation Laws unaccounted for: 317 copies		
Number of copies of Proceedings of Constitutional Convention, unaccounted for: 259 copies at \$5.00.....	1,295.00	
Total		\$14,431.05

REPORT ON OFFICE OF BANK COMMISSIONER.

Examination from July 1, 1907, to November 30, 1908.

The appropriations made by the Sixteenth General Assembly for the salaries and expenses of the Commissioner and assistants from July 1, 1907, to November 30, 1908, in House Bill No. 161, was for:

Vouchers drawn from July 1, 1907, to November 30, 1908, for salaries	\$ 11,042.97	
For expenses	3,088.06	
Unused appropriation	868.97	
	\$ 15,000.00	\$ 15,000.00

RECEIPTS—CASH.

1908.	
Jan.	Fees collected\$ 417.75
Feb.	Fees collected 790.35
Mar.	Fees collected 745.00
Apr.	Fees collected 755.50
May	Fees collected 666.25
June	Fees collected 506.10
July	Fees collected 486.00
Aug.	Fees collected 630.25
Sept.	Fees collected 475.25
Oct.	Fees collected 530.00
Nov.	Fees collected 500.50

AMOUNTS PAID TO STATE TREASURER.

1908.	
Feb. 3.	Receipt No. 504.....\$ 417.75
Mar. 2.	Receipt No. 516..... 790.35
Apr. 1.	Receipt No. 535..... 745.00
May 2.	Receipt No. 552..... 755.50
June 2.	Receipt No. 566..... 666.25
July 1.	Receipt No. 582..... 506.10
Aug. 3.	Receipt No. 591..... 486.00
Sept. 1.	Receipt No. 603..... 630.25
Oct. 5.	Receipt No. 624..... 475.25
Nov. 5.	Receipt No. 638..... 530.00
Nov. 30.	Receipt No. 657..... 500.50
	\$ 6,502.95
	\$ 6,502.95

Mr. H. M. Beatty was appointed Bank Commissioner by Governor Buchtel on July 12, 1907, and served up to March 1, 1909.

On July 17, 1907, Mr. Beatty drew Voucher No. 3603, for \$500.00, "To cover expenses, receipts to be attached later." There are no receipts attached to this voucher, neither is there any record in his office that the amount was used for the purpose specified, no examinations having been made by the Commissioner until January of 1908.

In Mr. Beatty's expense account we find that Voucher No. 6488, July 29, 1908, for \$15.00, had no receipts attached.

REPORT ON THE OFFICE OF STATE DAIRY COMMISSIONER.

Examination from December 1, 1906, to November 30, 1908.

RECEIPTS—APPROPRIATIONS.

Dairy commissioner's salary	\$ 2,400.00
Deputy commissioner's salary	2,000.00
Traveling expenses	1,000.00

EXPENDITURES—WARRANTS ISSUED.

Dairy commissioner's salary	\$ 2,400.00	
Deputy commissioner's salary	2,000.00	
Traveling expenses	997.58	
	<u>\$ 5,397.58</u>	\$ 5,400.00
Unexpended balance	2.42	
	<u>\$ 5,400.00</u>	<u>\$ 5,400.00</u>

Your special attention is called to the following vouchers:
 April 2, 1907—Voucher No. 1847; Mary Wright.....\$42.40

The above voucher includes two alleged receipts for railroad fare to Rifle, Colorado, and return, the genuineness of which is very doubtful, as said receipts are not in the form usually issued by ticket agents; nor is the dating stamp of the selling office attached thereto.

August 12, 1907—Voucher No. 4108; B. G. D. Bishopp.....	\$144.15
The above voucher includes \$140.50, for a trip to Norfolk, Va.	
October 20, 1907—Voucher No. 5411; B. G. D. Bishopp.....	62.73
The above voucher includes expenses of trip to Chicago and Oregon, Ill.	
December 3, 1907—Voucher No. 6254; B. G. D. Bishopp.....	53.53
The above voucher includes expenses of trip to Chicago.	
August 21, 1908—Voucher No. 5306; B. G. D. Bishopp.....	122.14
This voucher includes expenses of trip to Chicago and Oregon, Illinois, and Mackinac Island.	

In addition to the above, the traveling expense fund has been depleted from paying therefrom bills for all sorts of things, from postage stamps to bicycle repairs, and in a great many cases the alleged receipts attached to vouchers not only do not show where the money was spent, or for what purpose, but are not even signed by anyone. Several instances have been found where the Commissioner has collected for money alleged to have been advanced by him to his deputy, which money has not been accounted for in any manner.

BOARD OF HEALTH.

We take exception to the following disbursements made by the Board of Health in 1907 and 1908:

During the year 1908 Charles L. Walker and Theresa Taylor were engaged as Food Inspectors, having received for such services \$950 and \$500, respectively, or a total of.....	\$1,450.00
This amount was paid out of the balance in the appropriation for 1907, which, as I understand, dies on November 30th, and therefore should not have been paid out for services in 1908.	
On September 1, 1908, Theresa Taylor cashed a voucher covering her car fare to and from work, for a period of 202 days, from Littleton to Denver, for the sum of.....	40.40
I cannot see how this can be construed as a legitimate charge against the Traveling Expenses Appropriation.	
In 1907 there was an appropriation for One Pure Food Clerk, but an Extra Clerk was engaged during September and October at an expense of	100.00
If the Legislature provides for One Clerk, I know of no authority for the engaging of Two such Clerks, simply because there was a balance left in the appropriation.	
The same course was pursued in the employment of two additional Chemists, during October and November of 1908, at an expense of.....	400.00
This sum was also taken from a balance left over from 1907, which was not available after November 30th of that year, and in spite of the fact that the Legislature provided for but One Chemist for the Department.	
The appropriation of \$200 made by the Legislature for traveling expenses of inspectors for 1907 was unused in that period, and \$199.95 of it was paid for expenses incurred in 1908.....	199.95
November 11, 1908, S. C. Shepard was paid..... for traveling expenses as "Inspector," while at this time he was receiving a salary as "Chemist."	11.55
November 6, 1908, and November 30, 1908, F. W. Nitardy was paid \$85.85 for traveling expenses as "Inspector," although at this time he was receiving a salary as "Chemist."	85.85
July 13, 1908, E. B. Coulter, who was acting as a Food Inspector, and whose residence was given as Denver, included in his expense account his hotel bill at Denver, amounting to.....	22.00
On September 11, 1908, Mr. Coulter included in his bill of expense, "Allowance on Board in Denver".....	30.00

All of these expenditures appear to be without authority, and to my mind should be recovered to the State of Colorado.

STATEMENT SHOWING DISTRIBUTION OF MONEYS FROM "PRIVATE FUND."

Paid for telephone of Dr. Taylor.....	\$135.00
Paid for supplies	71.57
Paid for printing and engraving.....	89.95
(In this item is included an expense for the Pure Food Department).	
Paid for miscellaneous expenses	123.20
(This item is made up of dues, subscriptions, drayage, etc., and contains an expenditure of \$15.00 for flowers on the death of the husband of a member of the board).	

Paid for salaries as follows:

J. R. Hartner, Vital Statistics Clerk.....	112.50	
L. C. Fultz, clerk	45.00	
F. W. Nitardy, Instructor of Food Inspectors.....	31.00	
Mrs. Laura Cowan	36.00	
(Part of this was for services "during the absence of Dr. Mitchell," although Dr. Mitchell appears to have drawn his regular salary).		
L. Silverfriend	150.00	\$809.23

(This expenditure was for work on the Biennial Report, which, it would seem, was one of the regular duties for which the Secretary of the Board is paid).

There was paid for trips the sum of \$854.50, made up of the following:

July 25, 1907, Dr. W. H. Davis, expenses of trip Conference of S. and P. Boards of Health.....	\$200.00	
September 9, 1907, Dr. M. C. T. Love, expenses of trip to National Convention on Tuberculosis	150.00	
September 29, 1908, W. H. Davis, not receipted.....	150.00	
November 9, 1909, Dr. F. W. Carrier, expenses attending State and Provincial Boards of Health.....	150.00	
September 22, 1909, Dr. A. E. Bennett, expenses to Conference of State and Provincial Boards of Health held at Washington, D. C.	149.00	
May 21, 1907, J. T. Melvin, Saguache, Colorado, expenses attending Annual Meeting, April 9th.....	22.50	
August 8, 1909, Dr. V. R. Pennock, Longmont, Colorado, expenses attending Meeting of Board.....	10.00	
November 13, 1906, J. T. Melvin, Saguache, Colorado, expenses attending Meeting of Board	23.00	\$854.50

I am advised by two members of the board that Dr. Bennett is not a member of the State Board of Health, so that I can see no reason for this expenditure.

We made request for the Treasurer's books and were advised by the member who acted as Treasurer up to February, 1909, that he had destroyed his records, so that we were unable to thoroughly go into the "Private Account."

You will observe that only a part of these fees are turned over to the State Treasurer, while the greater portion is disbursed by the board, which expenditures, in our opinion, should properly come out of the appropriations for this department.

GAME AND FISH DEPARTMENT.

In the case of *People vs. David E. Farr*, ex-Game Commissioner, suits were filed by the Attorney General in the District Court in Denver, based upon expenditures made by him on trips outside of the State of Colorado, while in attendance upon some

game conventions, one in Washington and one in Yellowstone Park. Summons were sent to the sheriff of Huerfano county, the place of residence of the defendant, and served upon him in that county. Mr. Melville, attorney for defendant, filed a motion for change of venue to the county of Huerfano, for reason that the defendant resided in that county and services was had upon him in that county.

Briefs were filed on this motion by the department and were afterwards notified that the motion for change of venue had been overruled, leaving the matter standing on demurrer.

This demurrer may be called up at any time by the Attorney General for disposition or by the attorney for defendant.

There should also be instituted suits against D. E. Farr for the recovery of \$18,000.00 expended without authority of law, attention to which was called in report of that department.

STATE INSURANCE DEPARTMENT.

The following table shows amounts paid to the Commissioner and his assistants covering expenses in connection with examinations and various trips outside the State:

Voucher.	Date.	Paid to	Amount.
43	Sept. 17, 1907,	E. E. Rittenhouse.....	\$ 64.15
101	Dec. 12, 1907,	E. E. Rittenhouse.....	35.30
163	May 28, 1908,	E. E. Rittenhouse.....	46.26
203	Aug. 14, 1908,	E. E. Rittenhouse.....	300.00
212	Aug. 31, 1908,	E. E. Rittenhouse.....	22.20
237	Nov. 4, 1908,	E. E. Rittenhouse.....	270.90
254	Dec. 1, 1908,	E. E. Rittenhouse.....	191.93
Total			<u> </u> \$930.74

DEPUTY LABOR COMMISSIONER.

Attention is called to the following vouchers, which were paid out of the appropriation set aside by the Legislature for "Traveling Expenses:":

Voucher No. 4359, Edwin Brake, balance expenses attending National Labor Convention, held in Boston.....	\$ 200.00
Voucher No. 5156, Edwin Brake, expenses attending Labor Convention, Aug. 31, '05.....	23.85
Voucher No. 3798, Edwin Brake, expenses attending Labor Convention, Aug. 31, '05	75.00

Voucher No. 397, Miss Mae Rankin, salary, office work.....	55.00
Voucher No. 4189, Miss Mae Rankin, salary, office work.....	75.00
Voucher No. 5603, Miss Mae Rankin, salary, office work.....	7.50
Voucher No. 4365, Miss Mae Rankin, salary, office work.....	37.50

Also call your attention to Voucher No. 6651, in favor of Edwin Brake, for 196.65

This voucher was for expenses incurred in gathering Statistics for Annual Report of Bureau of Labor Statistics, and for compiling and preparing same for the printer.

----- \$ 670.50

Examination from December 1, 1906, to November 30, 1908.

Commissioner's salary, 1907 and 1908.....	\$3,600.00	
Commissioner's expenses, 1907 and 1908.....	1,000.00	
		<u>\$4,600.00</u>

DISBURSEMENTS.

Paid for salary	\$3,600.00	
Paid for expenses	999.87	
Unused appropriation .....	.13	
		<u>\$4,600.00</u> \$4,600.00

Vouchers signed by Axel Swanson and approved by Secretary of State.

Attention is called to the following vouchers:

No. 3597, Deputy Labor Commissioner's traveling expenses to Labor Convention, Norfolk, Virginia	\$ 185.50	
No. 4150, balance of expenses, Norfolk Labor Convention.....	32.82	
No. 5804, traveling expenses, attending Labor Convention, Detroit	105.00	
No. 6518, twenty copies Annual Convention Proceedings and dues to Labor Commissioner's Association.....	9.00	
		<u>\$332.32</u>

The Sixteenth General Assembly, in Senate Bill No. 102, created three free employment bureaus, with the following appropriations for 1907 and 1908:

Superintendent's salary, three	\$7,200.00	
Assistant Superintendent's salary, three.....	6,000.00	
Expenses for three agencies	4,000.00	
		<u>\$17,200.00</u>

EXPENSES FOR THE THREE AGENCIES.

Salaries of superintendents.....	\$4,750.00	
Salaries of assistant superintendents.....	3,958.30	
Expenses of agencies	2,363.98	
Unused appropriation	6,127.72	
		<u>\$17,200.00</u>

All vouchers of this department were signed and approved by the Deputy Labor Commissioner.

As shown by this report, \$175.00 was paid for extra clerical service, and the Commissioner himself, in 1906, collected \$196.65

for preparing his annual report, which work, in my opinion, would naturally be a part of his regular duties.

We are, therefore, of the opinion that these two expenditures are without any authority of law, and surely should not be taken from an appropriation for traveling expenses.

We do not feel justified in passing upon the validity of the expenditures covering trips made by Mr. Brake and Mr. Swanson outside the State, which amount to \$622.17, but believe such matters should be passed upon by the Attorney General.

PRINTING COMMISSIONER AND THE GENERAL INCIDENTAL FUND, PERIOD OF 1907 AND 1908.

An examination of the vouchers for the period covered by this report, discloses the fact that very little attention was paid to the law governing the disbursement of this fund. Vouchers for extra clerical and other services for various departments were drawn for the sum of \$4,358.35, in direct violation of law, and vouchers have been allowed for expenses for various trips outside the State without any receipts attached to same and in some instances without any pretenses of even presenting an itemized bill.

Special attention is called to the following vouchers:

REVENUE, 1907.

Voucher No. 699, Jesse F. McDonald, Governor, cigars, punch, etc., for reception	\$ 197.00
(Above should have been paid out of the Governor's contingent fund.)	
Voucher No. 769, Walter F. Brown, "watchman" in Bureau of Mines, Dec., 1907	75.00
(No provision in law for payment of above.)	
Voucher No. 1048, John L. Russell (Oil Inspector).....	43.65
(The above voucher is for a trip to Topeka, Kansas, and while the items are set out in detail, no receipts are attached nor is the object of the trip stated. There is no provision in law for the payment by the State of any bills incurred by the State Oil Inspector, as his office is supposed to be self-sustaining. In this year Mr. Russell received in fees in his office the sum of \$4,744.54, none of which was turned into the State Treasury.)	
Voucher No. 2582, Franklin Press Company.....	240.50
(Overpaid \$1.00—Error in footing.)	
Voucher No. 5267, William H. Dickson, expenses at National Association	95.45
Voucher No. 1609, I. B. Melville.....	425.10
Voucher No. 1610, Horace Phelps	195.70
(The above two vouchers were issued to cover fees and expenses of trip to Washington in the case of Patterson vs. People, and have no receipts attached for expenses supposed to have been incurred, the total amount of expenses being \$370.80.)	
Voucher No. 2154, R. R. Leese (Sec. Board of Equalization).....	100.00
(The above voucher is for alleged expenses for trip to Lincoln, Nebraska, and Topeka, Kansas, is not itemized and has no receipts attached. We understand that Topeka was Mr. Leese's old home.)	
Voucher No. 3408, Alfred E. Bent.....	200.00
(Expenses in attending Convention of Sealers, Weights, at Washington, D. C.; has no bills or receipts attached.)	

REVENUE, 1908.

Voucher No. 5276, Margaret E. Dessert, extra clerical service, Board of Equalization (At this time Miss Dessert was employed as stenographer in the Governor's office.)	2.50
Voucher No. 6513, Horace Phelps..... (The above is for expenses on trip to Washington in case of Moyer vs. Peabody, and is not detailed nor are any receipts of any kind attached.) (In addition to the above, \$37.25 was paid out for various items for the Oil Inspector's department, in direct violation of law, and \$633.55 was paid out on account of the Stock Inspection Board which should have been paid from the fund of said board.)	250.00
Voucher No. 2463, William H. Dickson, expenses sending deputies to western part of State	50.00
Voucher No. 6190, William H. Dickson, expenses presentation of silver service	145.00

The following amounts were paid out for extra clerical and other help for the various departments:

Auditor's office	\$ 50.00
Board of Equalization	2,939.45
Land Commissioners	410.00
Bureau of Mines	75.00
Dairy Commissioner	100.00
Free Employment Bureau	2.00
Railroad Commission	6.90
Miscellaneous expert work, messenger for State House, etc.....	775.00
	<u>\$4,358.35</u>

STATE COAL MINE INSPECTOR.

From December 1, 1906, to May 31, 1907, the salary of the Inspector was \$2,000.00 per year, and his salary vouchers were drawn accordingly. On June 18, 1907, Warrant No. 3150, for the sum of \$72.30, was issued to John D. Jones, in payment of back salary, from April 9th to May 31st. This warrant has not been approved or sworn to, and was apparently issued without authority in law. Since that time the Inspector has been paid at the rate of \$2,500.00 per year. This salary, which is in excess of the appropriations, and was drawn by Jones through the connivance of Deputy State Auditor W. S. Daniels amounts to \$822.28. Suit should be commenced without delay to recover this amount for the State.

PUBLIC EXAMINER, 1907 AND 1908.

On July 2, 1907, A. P. Smithers was appointed Public Examiner by Auditor of State Geo. D. Statler. On July 8th of the

same year he drew on a voucher \$200 from the traveling expense fund of the Public Examiner, alleged to be for traveling expenses, but it is very apparent that he could not have expended this amount in such a short time, and no receipts were ever attached to such voucher.

Again on December 15, 1908, he drew a voucher for \$50 from the same fund, for "estimated advance expenses," but no receipts were ever attached to this voucher, to indicate where such expenditures were made.

On February 15, 1908, Mr. F. L. Varney, the Deputy Public Examiner, obtained \$75 on a warrant covered by voucher for "advance expenses on trip," but no receipts were ever attached to said voucher to show that such expenditures were made for the purpose specified.

All the warrants covering these payments were signed by W. S. Daniels, Deputy Auditor.

**COMMITTEE APPOINTED BY THE DISTRICT COURT OF THE
SECOND JUDICIAL DISTRICT FOR THE CITY AND
COUNTY OF DENVER TO INVESTIGATE THE
AUDITOR'S AND TREASURER'S OFFICE.**

The committee's report on page 30 to the Judge of the District Court has a lot to say in it as to the employment of S. S. Bellesfield, as a food inspector from May 1, 1909, to August 8, 1910, at a salary of \$125.00 per month and from October 19, 1910, to November 30, 1910. We also find on page 32 of the same report as to Henry E. Hicks, attorney at law, receiving a fee as special counsel in the forestry investigation in which the Light case is involved, of \$1,000.00.

A majority of this committee had colossal impudence and monumental nerve to attempt to decide questions of law, with which they had absolutely nothing to do, their duties being purely clerical.

But it seems, some of the gentlemen desired to go out of their way to comment upon matters of which they had no knowledge whatever.

Under date of October 7, 1907, Attorney General Dickson rendered an opinion to the State Board of Health, found on page 119 of the Attorney General's report, in which the constitutional provision relating to the employment of members of the General Assembly was fully discussed and considered. Attorney General Dickson told that an inspector under the Pure Food Act was not an officer of the State in the sense of the constitutional provision referred to, and concluded his opinion in the following words: "It is, therefore, my opinion that your board will not be violating any constitutional or statutory provision by

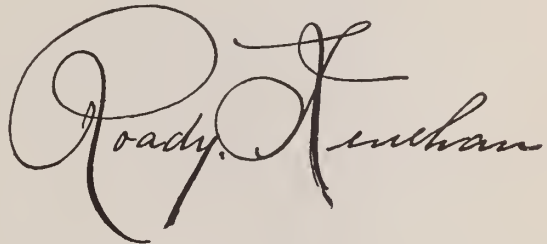
employing a member of the present Legislature to do inspecting for your board under said Pure Food Act.”

This decision is, therefore, clearly authority for the employment of Mr. Bellesfield, which employment has been referred to as illegal by the committee of expert accountants recently appointed by the Court to examine the Auditor’s office in its efforts to find something to criticise politically under the past administration.

Under the same opinion and without any prohibition of law, the Attorney General had the clear and undoubted legal right to employ Mr. Hicks in the Light case as an attorney, and we have yet to find an attorney who has questioned that right. It, therefore, appears that the criticism of the payment of money to these gentlemen who have performed these services, is unwarranted and unjust, and must have been inspired from political motives.

Officials who prostituted their offices in the interest of prescriptive rights, entrenched behind a system of brutal wrong, should not be allowed to go free.

THE PUBLIC SHOULD BE PROTECTED.

A handwritten signature in cursive script, reading "Rody. Kenyon". The signature is written in dark ink on a light background. The first name "Rody" is written in a large, flowing cursive, and "Kenyon" follows in a similar style. There is a period after "Rody".

STATE OF COLORADO
EXECUTIVE CHAMBER
DENVER

Denver, Colo., Feb. 14, 1911.

HON. ROADY KENEHAN,
State Capitol, Denver.

Dear Sir—I beg to acknowledge receipt of your letter of transmittal, dated January 6, 1911, in which you, as Auditor of State, transmitted to me a report of the State Examiner, Mr. J. B. Foley, showing the results of his examination into the accounts of the penal and educational institutions, boards and departments of State.

This report embraces 345 pages. I beg to advise you that I have this day transmitted said report to the Attorney General of the State of Colorado, with the request that he investigate the same, and the charges therein contained, and take such steps as in his judgment will protect the interests of the State.

Yours truly,



Governor.

STATE OF COLORADO
EXECUTIVE CHAMBER
DENVER

(Copy)

Denver, Colo., Feb. 14, 1911.

HONORABLE BEN GRIFFITH,
Attorney General of the State of Colorado,
State Capitol, Denver.

Dear Sir—I herewith transmit to you a letter of transmittal from the Honorable Roady Kenehan as Auditor of the State of Colorado, together with a report of the State Examiner, J. B. Foley, showing the results of his examination into the accounts of the penal and educational institutions, boards and departments of the State. This report covers 345 printed pages, and I request that you will investigate said report, and particularly call your attention to the portions of the report embraced in pages 322 to 345, and request that you will at your earliest convenience, take such steps as in your judgment will fully protect the interests of the State.

It is possible that the statute of limitation may have nearly run upon some of the matters embraced in this report, and to that fact I wish to call your attention.

Yours truly,



Governor.

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