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# Public Examiner's Report

FOR THE  
FISCAL YEAR

1911

to

M. A. LEDDY  
State Auditor of Colorado

John V. Prone

THE  
STATE TEACHERS  
COLLEGE OF COLORADO  
Greeley, Colo.

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DOCUMENTS

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# Annual Report

OF

## THE PUBLIC EXAMINER

H. J. LEDDY

TO

M. A. LEDDY

State Auditor of Colorado

1911

COVERING

SUGGESTIONS FOR THE BETTERMENT OF FINANCIAL CONDITIONS AS REGARDS STATE INSTITUTIONS, DEPARTMENTS, BOARDS, BUREAUS AND COUNTIES.

DETAILED REPORTS COVERING INVESTIGATIONS OF STATE INSTITUTIONS, DEPARTMENTS, BOARDS, BUREAUS AND COUNTIES.

ASSESSED VALUATION BY COUNTIES.

CORRESPONDENCE WITH THE ATTORNEY GENERAL ON MATTERS PERTAINING TO STATE AND COUNTY FINANCES, ETC.

CORRESPONDENCE REGARDING THE UNIFORM SYSTEM ORDERED INSTALLED IN THE COUNTIES.

DETAIL OF ARRANGEMENT MADE WITH THE HEADS OF THE EDUCATIONAL INSTITUTIONS, AS TO THE UNIFORMITY OF ACCOUNTING AND REPORTING, AND DRAFT OF FORMS PRESENTED BY THEM TO THE PUBLIC EXAMINER.

DENVER, COLORADO

THE SMITH-BROOKS PRINTING CO., STATE PRINTERS

1912

THE  
STATE ID  
COLLEGE OF  
Green  
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## AUDITORS AND TREASURERS OF COLORADO.

Auditors of State.	Years.	Treasurers of State.
David C. Crawford.....	1877-1878.....	Geo. C. Corning
Eugene K. Stimson.....	1879-1880.....	Nathan S. Oliver
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. Cronter.....	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 Kenchan.....	1909-1910.....	W. J. Galligan
M. A. Leddy.....	1911-1912.....	Roady Kenchan

## TAX LEVY FOR STATE PURPOSES, YEAR 1911.

	Mills.
For State Purposes.....	1 13/15
For Mute and Blind Fund.....	1/5
For Agricultural College Fund.....	1/5
For School of Mines Fund.....	1/5
For Normal School Fund.....	1/5
For University Fund.....	2 5
For Insane Asylum Fund.....	1/5
For Stock Inspection Fund.....	1/15
For Capitol Building and Interest on Bonds Fund..	1/2
For Interest on Funding Bonds, Series 1910 Fund..	1/6
For Interest on Insurrection Bonds Fund.....	1/10
Total Tax Levied.....	
	4 1/10
Military Poll Fund, \$1.00 per poll.	

THE  
 STATE TEACHERS  
 ASSOCIATION OF COLORADO  
 OFFICE  
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## LETTER OF TRANSMITTAL.

DENVER, COLORADO, January 1, 1912.

To His EXCELLENCY, JOHN F. SHAFROTH,  
Governor of the State of Colorado, Capitol Building.

Dear Sir—I submit herewith for your consideration the annual report of the Public Examiner, Mr. H. J. Leddy, as provided in section 4, page 457, of the Session Laws of 1909.

In the report proper you will find recommendations pertaining to state and county finances, and suggestions for the betterment of accounting conditions therein.

I desire to specifically call your attention to the Public Examiner's Act, appearing in the Session Laws of 1909, under which this department operates. This law is weak in certain respects, more particularly as regards county investigations, and does not give the people of the state the proper protection.

As an instance I will state that in certain counties, in which shortages and irregularities were discovered, the district attorneys have refused to start prosecutions or civil suits for recovery of such moneys. Such refusals may easily be accounted for when you consider that usually county officers are the heads of the ruling political party in their county, and district or county attorneys are dependent on their votes for re-election or political advancement. To remedy this condition, and to carry out the purpose for which this department was created, I would recommend that legislation be enacted empowering and mandating that the Attorney General, on the request of the Governor of the state, prosecute violators of this act in the District Court of the proper county.

You will find on page 11 in the report the technical wording of the suggested change of section 9 of the Public Examiner's Act, which, if the needed legislation is enacted, will effect the protection necessary.

The accounts of all the state institutions, boards and bureaus have been checked for the year 1911, and it affords me pleasure to advise that all, in so far as we are able to determine from the investigation of their vouchers and books of record, are free from graft.

There have, however, been irregularities disclosed in certain boards, all of which are covered in the report.

These are due more to the indefiniteness of the laws under which they operate, the laws not clearly defining or limiting the power of these boards in the matter of expenditures.

A matter of large importance to the state is the necessity of legislation mandating that all state institutions, boards, bureaus and departments annually invoice all property, real, personal or mixed, under their supervision.

Until annual inventories are taken, and some supervisory board appointed to investigate the correctness and appraise the value of such items invoiced, there will be a very great chance of graft.

No comparative statistics, with any degree of correctness, can be compiled showing the expense of one year against another for any institution, unless such inventories are considered.

As regards that part of the Public Examiner's Act pertaining to the installation of a uniform system of accounting and reporting, I will state that, so far as the counties are concerned, forms of books and blanks for both the accounting and reporting have been compiled and sent to the county commissioners, with instructions as to their use, together with an order that they be immediately installed.

Arrangements have been made for the accounting and reporting under this act also as regards the educational institutions.

It is the intention that within the coming year the boards, bureaus and penal institutions will also be covered.

Respectfully submitted,

M. A. LEDDY,  
Auditor of State.

# RECOMMENDATIONS

OF

## THE STATE AUDITOR

M. A. LEDDY

TO

His Excellency, Governor John F. Shafroth and the Members of the Nineteenth General Assembly

The following matters have come under my observation within the last year on which some action should be taken, and recommendations for the improvement of these unsatisfactory conditions are made, as follows:

### GENERAL—STATE DEPARTMENTS.

### AUDITOR—TREASURER.

### CLASSIFICATION—ORDER OF PAYMENT OF APPROPRIATIONS.

On page 214, section 166, of the Revised Statutes of 1908 appears the act governing the classification as to the order of payment of all bills carrying appropriations.

Owing to the indefiniteness of the section, it is hard to determine, in numerous cases, the class into which appropriations should properly be thrown.

Serious questions necessitating legal advice arise under the existing law, and more especially between the first and fourth classes. There follows a transcript of this law:

**“166. Order of payment of appropriations.—**Sec. 1. In case the available revenues of the state for any fiscal year are insufficient to meet all the appropriations made by the general assembly for such year, such appropriations shall be paid in the following order:

*First*—The ordinary expenses of the legislative, executive and judicial departments of the state government, and interest on any public debt, shall first be paid in full.

*Second*—Appropriations for all institutions, such as the penitentiary, insane asylum, industrial school and the like, wherein the inmates are confined involuntarily, shall be next paid.

*Third*—\*Appropriations for educational and charitable institutions; *Provided*, That in case there are not sufficient revenues for any fiscal term to meet in full the appropriation for educational and charitable institutions, after providing for the necessary amounts appropriated according to paragraphs first and second of this act, then in that event whatever there may be to apply on account of said appropriations for said educational and charitable institutions, shall be distributed among all of said institutions appropriated for (under this clause of said act) pro rata according as the amount appropriated for each of said institutions shall bear to the total amount available for all of said educational and charitable institutions for said fiscal term. [L. '99, p. 21, §1, amending L. '97, p. 21, §1, §3.

*Fourth*—Appropriations for any other officer or officers, bureaus and boards, to be paid pro rata, if there be not sufficient funds to pay in full.

*Fifth*—All other appropriations made pro rata out of the general fund shall next be paid from all revenues available to meet such appropriations. [L. '97, p. 21, sec. 1.]

\*The third class as specified by L. '97 was amended by adding the proviso (L. '99, p. 21, sec. 1). [See also chapter 57, Funds.]

Legislation should be enacted clearly defining, as regards the first class, what is intended by the words "legislative, executive and judicial departments of state government;" and the fourth class should be equally explicit, to enable the State Auditor to determine as to what officers, bureaus or boards do not come properly under the first class, as legislative, judicial or executive departments.

As regards the second and third classes, I will state that in rare cases appropriations for the same institutions appear in different years under different classes.

If this matter of classification can be simplified, it will save much labor on the part of the Attorney General, Auditor and Treasurer, and will do away with the unfairness that any auditor or treasurer might manifest against a particular board or institution, in cases where the law as to classification is not clear.

---

#### 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 as to legality, form, and whether in conflict with other legislation. 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. This was also recommended by my predecessor.

## STATE AUDITOR.

## PUBLIC EXAMINER'S ACT—SUGGESTED CHANGE.

This matter is referred to in my letter of transmittal to the Governor, and it is recommended that section 9 on page 459 of the Session Laws of 1909 be repealed, and the following reconstructed section be enacted in its stead:

*Section 9 as enacted and in force:*

"Section 9. The Attorney-General, District or County attorney, shall, when called upon by the Auditor of State, the Public Examiner, aid in any investigation or matter, giving legal advice; and shall supervise the prosecution of all violations of the provisions of this act."

*Section 9 as reconstructed for enactment:*

"Section 9. The Attorney General, district or county Attorney, shall, when called upon by the Public Examiner, aid in any investigation or matter, giving legal advice, and shall supervise the prosecution of all violations of this law. Whenever it shall appear to the Public Examiner that any person has committed any crime or misdemeanor under any of the laws of this state, he shall forthwith inform the district attorney of the proper district of the same, who shall prosecute any such crimes or misdemeanors as provided by law. In the event that the district attorney shall fail or refuse to prosecute as aforesaid, the Public Examiner may present the matter to the Governor of the state, and upon request of the Governor the Attorney General shall prosecute any person charged with such crimes or misdemeanors, in the District Court of the proper county, and to that end the Attorney General may file informations as informant, subscribing his name or that of his deputy thereto, and all provisions of law relating to informations, except as above designated, shall be applicable in the trials of such crimes and misdemeanors.

In all cases where it shall appear to the Public Examiner that any moneys are due or owing to any county, public institution or other public body, other than the state, coming within the provisions of this act, from any person, firm, association or corporation, or public officer, or whenever it shall appear to the Public Examiner that a course of action exists in favor of any county, public institution or other public body other than the state, coming within the provisions of this act, against any person, firm, association, corporation or public officer, for the payment or recovery of money or otherwise, it shall be his duty to present such matters to the proper officers of the county or public institution, as the case may be, and to the attorney, if any, required or authorized by law to bring action for the payment or recovery of such money or otherwise, and in the event of any failure or refusal to act in the bringing of such action, the Public Examiner may present any such matters to the judge of the District Court of the proper county, who shall, if he finds that the officer required or authorized to bring such suit is interested or negligent in the performance of his duty, appoint some competent attorney of record, who shall be authorized to begin and carry on said action, in behalf of any such county, public institution or other public body, as the case may be, and as its attorney, and such attorney shall be entitled to such compensation for his services as the court may fix, to be paid by the county, public institution or public body in whose behalf the action is brought.

Except as above designated, all provisions of law now relating to the bringing of any such civil actions shall be applicable."

---

PUBLISH IN LOCAL PAPERS PUBLIC EXAMINER'S REPORTS.

It is recommended that legislation be enacted making it necessary for the county commissioners to have published in their local papers the findings, as reported by the Public Examiner, as regards the investigation of county offices and officers.

Such publication to include the complete report on all fee offices, and any statement as regards overpayment of salaries or unauthorized payments of whatever nature.

---

ALL STATE AND COUNTY OFFICERS.

COMPILATION OF VOLUME SEGREGATING REVENUE LAWS PERTINENT TO EACH OFFICER OR DEPARTMENT.

It has appeared from our investigations that certain laws affecting the collection of public revenue have in some cases been overlooked, and that unauthorized payments have, with extreme frequency, been made by various state and county officers. Such payments are violations of the statutes, but are largely accounted for from the fact that the average office-holder is ignorant of many of the laws limiting and defining his duties, as regards county revenue and the expenditure of county funds.

It is a matter of large importance that some plan be employed to educate the officers along these lines.

Frequently county moneys are disbursed for purposes which the statute specifically prohibits. After such expenditures are made (and in many cases they are made with the best of intentions on the part of the county officers), it is difficult to recover such moneys.

Even though such collections could be made, it would work hardship on many honest officers, who have exceeded their authority solely through ignorance.

It is recommended, therefore, that legislation be enacted providing for the compilation of a volume segregating, under each and every county and state officer and department, any and all laws pertinent to such offices or departments, county or state, concerning revenue, expenditure of funds, etc., and further providing that on the proper department of state government there be imposed the duty of advising, after each session of the legislature, every officer of any new laws enacted affecting his particular department of government.

A draft of any new laws enacted should be pasted in the volume compiled, in order that at all times this volume may be up to date.

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MARKING STATE EQUIPMENT TO INDICATE OWNERSHIP.

It is suggested, as a safeguard against loss, that all equipment, such as mechanical devices, equipment used in the improvement of highways, tools, implements, wagons, automobiles, etc., be marked in some ineradicable manner, to show plainly that any such article is the property of the State of



Colorado. This recommendation applies to all institutions, penal and charitable, and to all state boards, bureaus and departments. Legislation should be enacted providing that persons empowered to purchase supplies of this nature for the different departments of state government shall have such supplies so marked.

COMMISSION CHARGED FOR COLLECTION OF STATE TAX.

Section 5531, page 1301, of the Revised Statutes of 1908 provides that the state shall not pay any expense incurred in the assessment or collection of taxes.

On page 721 the following section appears:

**“2537. Fees of county treasurer.**—Sec. 19. The county treasurer shall charge and receive the following fees and commissions:

1. Upon all moneys received by him for town and city taxes, whether such towns or cities be incorporated under the general laws or by special charter, and anything in said charter to the contrary notwithstanding, and upon all school taxes in counties of the first class, one per cent.; in counties of the second class, one per cent.; in counties of every other class, one per cent. on school taxes, and two per cent. on town and city taxes.

2. Upon all moneys received by him for taxes of every other kind in counties of the first class, one per cent.; second class, one and one-half per cent.; third class, two per cent.; fourth class, three per cent.; fifth class, five per cent.

3. For receiving all moneys other than taxes in counties of every class, one per cent.

4. For each certificate of purchase, in counties of every class, twenty-five cents; for each tract therein described in counties of every class, five cents.

5. For each certificate of redemption in counties of every class, twenty-five cents; for each tract therein described in counties of every class, five cents.

6. For making treasurer's deed in counties of every class, one dollar, if such deed contains one description, and for every subsequent description, five cents. [L. '97, p. 159, §1; amending L. '91, p. 211, §6.]”

Under the authority given in the second division of section 2537, which reads, “Upon all moneys received of every kind,” the county treasurers quite generally charge a commission on the collection of state taxes, and as section 5531 mandates that the state shall not pay the expense in collection of taxes, such charge is made against the county and collected from the county.

The reason for county treasurers so doing is to increase the fees of their office, thereby increasing the treasurers' salaries.

If it is the intention of this law, as interpreted by the legislature, that the treasurers are entitled to no fee for collecting state taxes, legislation should be enacted to remedy the conflict in the above-quoted sections.

COUNTY FUNDS—BEARING NO INTEREST.

Some legislation should be enacted to compel county treasurers to collect interest on the county moneys in their hands. Report No. 70 shows the

general balance of public moneys in the hands of each county treasurer on the 1st of January, 1912.

The total in the hands of all treasurers on this date amounted to \$2,721,399.08.

The average daily balance for the year would largely exceed this amount, due to the fact that county finances in the months of December and January are at a lower ebb than at any other time of the year.

Of the above amount there is \$937,797.05, the moneys of fourteen counties, on which the county treasurers draw interest from the banks and place same to the credit of the county.

The funds of the remaining forty-eight counties, aggregating on January 1, 1912, \$1,783,602.03, according to statements of the county treasurers, draw no interest.

Interest on this sum at 2½ per cent amounts to \$44,590.55. Inasmuch as fourteen counties draw interest, and considering the fact that the state draws 3 per cent on its money deposited in many cases with the same banks which allow the counties no interest, it is very evident that some legislation is needed to remedy this condition.

A little further light on this matter may be of interest, and in this connection I will take up the matter of county treasurers' bonds. Report No. 70, above referred to, indicates the amount of county treasurers' bonds by counties, the cost, if purchased from bonding companies at current rates, etc.

Several county treasurers state that no interest is collected on county funds from banks, but the banks furnish the treasurer's bond.

The cost from bonding companies of bonds for all of the sixty-two county treasurers, at the current rates, would amount to \$10,565, which, if advisable, could be paid from the county funds, if authorized by legislative enactment.

In this event, if county treasurers were forced to collect interest on deposits—which can be easily complied with, as numerous sound banks in the state would be very glad to get the deposits on a fair rate of interest—there should still remain as a saving to the counties from \$35,000 to 50,000 a year.

A further argument in favor of such a plan is the advantage of having regular bonding companies carry these bonds in place of individuals or banks, from whom, in case of defalcations, it sometimes is impossible to make collections.

#### COUNTY AUDITING BY PRIVATE INDIVIDUALS.

As regards this matter, I wish to recommend that legislation be enacted prohibiting county commissioners from paying county moneys to private individuals or firms for such auditing.

I dare say that \$40,000 is spent annually by the different counties in this state for this work.

To show the fallacy in such contracts entered into with individual firms, I will bring to your attention the fact that it often happens that, in order for an accounting firm to secure a county contract, it is necessary to gain the support in some cases of the officers whose accounts are to be checked. In such cases it is human nature to feel kindly toward the man who is helping and employing you, with the result that the report of such findings may be prejudiced.

Further, as regards investigations, I will state that the condition of county finances often governs the commissioners in the latitude of the investigation ordered for their county. The report ordered one year may include all offices and cover every phase of accounting, together with a report as to

whether or not all mandates of the statutes have been complied with, as regards the expenditure of county funds; whereas another year, for reasons of economy, only part of such report would be contracted for.

Another objectionable feature of having different auditing firms report on county work is the lack of uniformity. One firm's report is made in a certain form, while the form of report of another firm may be very different. This is a detriment in the way of compiling comparative statistics for one county as against another.

As a remedy for this condition, I wish to recommend that the Public Examiner's department be compelled, through legislative enactment, to check each county office receiving and distributing moneys, once every two years; such report to cover the two fiscal years preceding the biennial period in which said Public Examiner takes office, and such report to be uniform, and of sufficient latitude to cover all requirements, as now indicated in the Public Examiner's Act.

To carry this work on, it will be necessary to appropriate for the Public Examiner's department, in order to increase the clerical force, in addition to the amount allowed yearly by the last legislature, the following:

Three deputies, at \$150.00 per month.....	\$ 5,400.00
Three clerks, at \$100.00 per month.....	3,600.00
One stenographer, at \$100.00 per month.....	1,200.00
Expenses of deputies and clerks.....	4,000.00
	<hr/>
Total.....	\$14,000.00

To the people of the state, if this suggestion is followed, there will be a saving of in the neighborhood of \$25,000 yearly, and the service given through the Public Examiner's department should be of much more practical value, from the standpoint of comparative statistics.

The reports, if made through the state government, under the statutes, must be absolutely fair and unbiased.

As there is no obligation on the part of the Public Examiner's department to any county officers, as is the case with private accountants, such reports should be more impartial.

---

#### MARKING COUNTY EQUIPMENT TO INDICATE OWNERSHIP.

It is suggested, as a safeguard against loss, that all equipment, such as engineering or mechanical devices, equipment used in the building of roads, or bridges, tools, implements, wagons, etc., be marked in some ineradicable manner to show plainly that any such article is the property of the county. Legislation should be enacted providing that the county commissioners, through the agency of the county clerk, who is virtually county purchasing agent, shall have such supplies so marked.

---

#### OUTGOING OFFICERS TAKE RECEIPT FOR GENERAL BOOKS OF RECORD.

Occasionally, through carelessness or intent, books of record of great import, belonging to the county, are lost, and nothing appears in the office affected to indicate in what period lost, and as a consequence it is difficult to determine the person responsible.

To remedy this condition, it is suggested that legislation be enacted compelling each outgoing officer to take a receipt, a copy of same to be held in the county files, from his successor, for all books of record of such importance as deemed necessary for the efficient conduct of county government.

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## EDUCATIONAL INSTITUTIONS.

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### UNIFORM SYSTEM OF ACCOUNTING AND REPORTING.

As regards the educational institutions, I will state that, at the instigation of President Alderson of the State School of Mines, the presidents and secretaries of the various state educational institutions met for the purpose of determining upon some system of accounting and reporting best adapted to the conditions in these schools.

The result of this meeting was the compiling of a form of financial statement which is most complete, and a very great improvement over the form of reports heretofore made. The standard forms for financial reports of colleges, universities and technical schools, as drafted, at considerable expense, for the Carnegie Foundation, were considered, and have practically been adopted, in so far as the conditions in the Colorado schools permit of and demand. After the compilation of this form of report, it was sent to the Public Examiner for his approval, and to determine whether it complied with all the requirements of the Public Examiner's Act.

It was found that it did comply with the provisions; therefore the installation in the schools was sanctioned by the Public Examiner.

This financial report covers in brief the following:

- Schedule 1—Summary of receipts.
- Schedule 2—Analysis of receipts.
- Schedule 3—Vouchers approved and paid.
- Schedule 4—Summary of vouchers approved and paid.
- Schedule 5—Analysis of disbursements.
- Schedule 6—Receipts and disbursements, general maintenance fund.
- Schedule 7—Receipts and disbursements, special funds.
- Schedule 8—List of money orders drawn on State Auditor.
- Schedule 9—List of money orders paid by State Treasurer.
- Schedule 10—Statement of cash received by the secretary and turned over to the treasurer.
- Schedule 11—Ledger trial balance.
- Schedule 12—Summarized inventory.

No. 1.

## REPORT ON GOVERNOR'S OFFICE.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATIONS.

## Salaries—

Governor .....	\$ 5,000.00
Private secretary .....	1,500.00
Clerk .....	1,200.00
Stenographer .....	1,200.00
Messenger .....	1,200.00
Lieutenant Governor.....	1,000.00

## DISBURSEMENTS.

## Salaries—

Governor .....	\$ 5,000.00
Private secretary.....	1,500.00
Stenographer and clerk.....	2,400.00
Messenger .....	1,166.67
Lieutenant Governor.....	1,000.00

## UNUSED BALANCE.

## Salaries—

Messenger, salary.....	33.33
	<hr/>
	\$ 11,100.00
	\$ 11,100.00

## GOVERNOR'S CONTINGENT FUND.

Appropriation .....	\$ 3,100.00
Warrants paid .....	\$ 1,512.00
Unused balance .....	1,588.00
	<hr/>
	\$ 3,100.00
	\$ 3,100.00

## LIEUTENANT GOVERNOR'S CONTINGENT FUND.

Appropriation .....	\$ 500.00
Warrants paid .....	\$ 500.00
	<hr/>
	\$ 500.00
	\$ 500.00

No. 2. REPORT ON THE SUPREME COURT.

Examination from December 1, 1910, to November 30, 1911.

LIBRARY FUND.

Balance on hand December 1, 1910.....\$ 335.00

RECEIPTS.

Docket fees and costs, Supreme Court.....\$ 11,244.10  
 Docket fees, Court of Appeals..... 80.00  
 License fees ..... 2,340.00

DISBURSEMENTS.

Paid State Treasurer.....\$ 9,065.00  
 Paid costs to litigants..... 4,032.25  
 Balance November 30, 1911..... 901.75

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\$ 13,999.10 \$ 13,999.10

TREASURER'S ACCOUNT.

Balance December 1, 1910.....\$ 3,351.54  
 Receipts from clerk of court..... 9,065.00

DISBURSEMENTS.

Miscellaneous (subscriptions and bindings).....\$ 26.30  
 Books, etc. .... 1,453.99  
 Balance November 30, 1911..... 10,936.25

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\$ 12,416.54 \$ 12,416.54

BINDING FUND.

Balance in hands of clerk of court, December 1, 1910.....\$ 792.74

RECEIPTS.

Fees collected, Supreme Court..... 245.00  
 Fees collected, Court of Appeals..... 8.00

DISBURSEMENTS.

Disbursed for binding.....\$ 81.15  
 Balance in hands of clerk of court, November 30, 1911 ..... 964.59

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\$ 1,045.74 \$ 1,045.74

## JUDICIAL DEPARTMENT.

## APPROPRIATIONS.

## Salaries—

Justices (7)—appropriation.....		\$ 35,000.00
Clerk—statutory appropriation.....	\$ 2,371.38	
—H. B. 561.....	967.28	
		<hr/>
		3,338.66
First deputy clerk—S. B. 131.....	\$ 500.00	
—H. B. 561.....	3,000.00	
		<hr/>
		3,500.00
Second deputy clerk—S. B. 131.....	\$ 500.00	
—H. B. 561.....	2,000.00	
		<hr/>
		2,500.00
Reporter—appropriation.....		3,000.00
Librarian—appropriation.....		1,500.00
Bailiff—S. B. 131.....	300.00	
—H. B. 561.....	1,200.00	
		<hr/>
		1,500.00
Bailiff—S. B. 131.....	\$ 300.00	
—H. B. 561.....	1,200.00	
		<hr/>
		1,500.00
Stenographer (7).....		8,400.00
District judges (21).....		8,400.00
District attorneys (13).....		10,400.00

## DISBURSEMENTS.

## Salaries—

Justices.....	\$ 34,448.93
Clerk.....	3,338.66
First deputy clerk.....	3,161.00
Second deputy clerk.....	2,161.04
Reporter.....	3,000.00
Librarian.....	1,500.00
Bailiffs (2).....	2,543.08
Stenographers (7).....	8,267.75
District judges (21).....	8,400.00
District attorneys (13).....	10,400.00

## UNUSED BALANCES.

## Salaries—

Justice .....	\$ 551.07		
First deputy clerk.....	338.91		
Second deputy clerk.....	338.96		
Bailiffs .....	156.92		
Stenographers .....	132.25		
		1,818.11	
		\$ 79,038.66	\$ 79,038.66

## No. 3. REPORT ON THE COURT OF APPEALS.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATIONS.

## Salaries—

Justices (5).....	\$ 25,000.00
Chief clerk.....	1,000.00
Chief deputy clerk.....	3,500.00
Reporter .....	1,000.00
Bailiff .....	1,500.00
Stenographers (4).....	4,800.00
Incidental expenses.....	1,500.00

## DISBURSEMENTS.

## Salaries—

Justices (5).....	\$ 4,166.65
Chief clerk.....	322.49
Chief deputy .....	583.32
Reporter .....	322.21
Bailiff .....	250.00
Stenographers (4).....	800.00
Incidental expenses.....	1,174.40

## UNUSED BALANCES.

## Salaries—

Justices (5).....	\$ 20,833.35		
Chief clerk.....	677.51		
Chief deputy.....	2,916.68		
Reporter .....	677.79		
Bailiff .....	1,250.00		
Stenographers (4).....	4,000.00		
Incidental expenses.....	325.60		
		30,680.93	
		\$ 38,300.00	\$ 33,300.00



## No. 4. ANNUAL STATEMENT OF STATE TREASURER.

Examination from December 1, 1910, to November 30, 1911.

## CASH STATEMENT.

## RECEIPTS.

(As per Schedule A.)

General revenue .....	\$1,768,549.95	
State educational institutions.....	400,168.86	
State penal and charitable institutions.....	230,339.57	
Boards and bureaus.....	95,432.86	
State Land Board (as per ScheduleA).....	835,640.33	
Miscellaneous .....	52,646.89	
		<hr/>
Gross receipts .....		\$3,382,769.46
Cash and investments on hand Dec. 1, 1910.....		3,309,320.54
		<hr/>
Total .....		\$6,692,090.00

## DISBURSEMENTS.

(As per Schedule B.)

General revenue .....	\$1,856,372.45	
State educational institutions.....	405,123.06	
State penal and charitable institutions.....	228,280.72	
Boards and bureaus.....	99,712.02	
State Land Board.....	497,867.45	
Miscellaneous .....	142,176.67	
		<hr/>
Total disbursements .....		\$3,229,532.37
Cash and investments on hand November 30, 1911.....		3,462,557.63
		<hr/>
Total .....		\$6,692,090.00

## SCHEDULE A.

## RECEIPTS.

General revenue, county treasurers, tax levy.....		\$1,086,529.99
Auditor of State, fees.....	\$ 144.90	
Auditor of State, refunds.....	105.75	
		<hr/>
		250.65
Building and loan inspection.....		1,586.50
Inheritance tax clerk.....		188,519.37
Secretary of State, fees.....	\$ 115,625.12	
Secretary of State, flat tax.....	48,013.14	
		<hr/>
		163,638.56

SECOND ANNUAL REPORT

Liquor licenses .....	59,425.00
License fees received from county clerks.....	938.50
License transfers .....	387.50
Interest on deposits.....	28,447.03
Insurance Commissioner .....	222,511.34
Boiler inspection .....	6,485.00
Bank Commissioner .....	6,071.70
Board of Health.....	206.00
Board of Capitol Managers.....	15.50
Attorney General, refund.....\$	416.10
Attorney General, flat tax, Cowie.....	2,821.21
	<hr/>
	3,237.31
Detective licenses .....	300.00

\$1,768,549.95

State Educational Institutions--

Agricultural College levy.....\$	79,314.22
Normal School .....	79,314.00
School of Mines.....	79,314.17
State University.....	158,613.91
Superintendent of Public Instruction.....	3,612.55
University special .....	.01

400,168.86

State Penal and Charitable Institutions--

Insane Asylum, levy.....\$	79,452.40
Insane Asylum, received from superintendent.....	429.95
	<hr/>
	\$ 79,882.35
Mute and Blind, levy.....	79,314.26
Girls' Industrial School, received from secretary .....	19,845.25
Boys' Industrial School, received from superintendent .....	3,475.71
Penitentiary convict labor, received from warden .....	19,667.95
Soldiers' and Sailors' Home, received from U. S. government.....	24,962.50
Dependent Children's Home, interest on bond .....	50.00
State Home, received from Cowie.....	2,032.55
State Reformatory, received from warden.....	1,100.00

230,330.57

Boards and Bureaus--

Board of Medical Examiners.....\$	4,190.00
Board of Nurse Examiners.....	1,622.00
Civil Service Commissioner.....	64.00
Factory Inspector.....	6,377.00

Game and Fish Commissioner.....	26,422.92	
State Engineer .....	9,305.10	
Supreme Court Library.....	9,065.00	
Board of Immigration.....	314.12	
Dairy Commissioner.....	521.00	
Military Board: Military polls.....	\$ 36,494.72	
Delinquent interest .....	566.01	
Adjutant General.....	400.99	
	<hr/>	37,461.72
State Land Board—	<hr/>	95,432.86
Agricultural College land, permanent.....	\$ 10,153.84	
Agricultural College land, income.....	9,169.03	
Internal improvement land, permanent.....	96,153.05	
Internal improvement land, income.....	46,232.58	
Public school land, permanent.....	253,100.57	
Public school land, income.....	329,676.50	
Public Building land, permanent.....	650.45	
Public building land, income.....	609.28	
Penitentiary land, permanent.....	330.57	
Penitentiary land, income.....	334.85	
University land, permanent.....	630.76	
University land, income.....	1,862.57	
Desert land.....	415.88	
Saline land income.....	54.30	
Mineral land survey.....	130.00	
Land Commissioner, office fees.....	14,363.43	
Appraisement .....	1,630.00	
	<hr/>	
Total receipts from Land Board.....	\$ 765,557.66	
Public school income, interest on warrants.....	\$ 30,003.75	
Public school income, interest on bonds.....	14,944.50	
	<hr/>	44,948.25
Agricultural College land income, interest on investments .....	4,517.21	
Internal improvement, permanent, received from U. S. government..	20,617.21	
Miscellaneous—	<hr/>	835,640.33
Partition of realty.....	\$ 95.53	
Forest Reserve, received from United States government.....	50,306.19	
Board of Architects.....	2,000.00	
Scalp bounty.....	245.17	
	<hr/>	52,646.89
	<hr/>	
Gross receipts .....	\$3,382,769.46	
Cash and investment securities on hand December 1, 1910.....	3,309,320.54	
	<hr/>	
Total .....	\$6,692,090.00	

SCHEDULE B.  
DISBURSEMENTS.

## General Revenue—

Insurance Commissioner, warrants paid.....	\$ 20,789.00
Inheritance tax, warrants paid.....	6,571.68
Stock inspection, warrants paid.....	25,870.31
Assessor's bonds.....	746.12
Legislative expense.....	21.50
Legislative index and compiling House and Senate Journals .....	50.00
Surplus, warrants paid.....	37,127.37
Military poll .....	29,405.28
Spanish-American War.....	22.74
Insurrection bonds sinking fund.....	7.77
Interest on delinquent tax refund.....	53.94

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\$ 120,665.71

## Warrants and Bonds Redeemed—

Revenue warrants, 1896, 1905, 1909, 1910, 1911, 1912.....	\$1,411,195.48
Capitol building warrants.....	203,609.18
Casual deficiency bonds.....	50,000.00
Casual deficiency.....	302.28
Bonds .....	100.00

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1,665,206.94

## Interest Paid—

Interest on revenue warrants.....	\$ 27,451.72
Interest on Capitol building warrants.....	7,230.08
Interest on insurrection bonds.....	35,818.00

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70,499.80

## State Educational Institutions—

Agricultural College, warrants paid.....	\$ 80,173.31
Normal School, warrants paid.....	80,786.34
School of Mines, warrants paid.....	80,739.92
University .....	159,811.05
State Normal Institute.....	3,612.44

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405,123.06

## State Penal and Charitable Institutions—

## Warrants Paid—

Girls' Industrial School.....	\$ 21,735.98
Boys' Industrial School.....	7,262.55
Insane Asylum.....	55,529.57
Mute and Blind.....	77,454.89
Penitentiary convict labor.....	24,233.03

Reformatory .....	1,375.01	
Soldiers' and Sailors' Home.....	25,214.32	
Dependent Children's Home.....	1,494.37	
School for Mental Defectives.....	10,981.00	
	<hr/>	228,280.72
Boards and Bureaus—		
Warrants Paid—		
Board of Immigration.....	\$ 498.00	
Board of Medical Examiners.....	4,014.71	
Board of Nurse Examiners.....	1,334.44	
Military Board.....	48,292.75	
Factory inspection.....	7,193.98	
Game and Fish.....	29,286.85	
State Engineer.....	7,164.75	
Supreme Court Library.....	1,601.54	
Civil Service Commission.....	325.00	
	<hr/>	99,712.02
State Land Board—		
Warrants Paid—		
Agricultural land income.....	\$ 10,837.00	
Internal improvement land income.....	698.25	
Public school land income.....	364,478.29	
Penitentiary land income.....	8.00	
Desert land.....	2,776.13	
Appraisement .....	3,666.05	
Land Commissioner's cash.....	22,672.81	
Land Commissioner's unapplied cash.....	90,000.00	
University land permanent.....	1,060.52	
University land income.....	1,670.40	
	<hr/>	497,867.45
Miscellaneous—		
Warrants Paid—		
Forest Reserve.....	\$ 50,312.11	
County roads and bridges.....	91,833.37	
Surplus .....	31.19	
	<hr/>	142,176.67
Total disbursements.....		\$3,229,532.37
Cash and investments on hand November 30, 1911 .....		3,462,557.63
		<hr/>
Total .....		\$6,692,090.00

## SCHEDULE C.

Tax Collections Received from County Treasurers, December 1, 1910,  
to November 30, 1911.

## General Revenue—

1895 and prior.....	\$ 3.71	
1896 .....	2.51	
1897 .....	.73	
1898 .....	1.38	
1899 .....	1.93	
1900 .....	8.02	
1901 .....	38.62	
1902 .....	38.15	
1903 .....	36.60	
1904 .....	236.77	
1905 .....	287.72	
1906 .....	529.27	
1907 .....	2,085.80	
1908 .....	2,909.42	
1909 .....	34,263.11	
1910 .....	725,877.36	
Stock inspection.....	26,440.59	
Ute war debt.....	.08	
Capitol building.....	1.03	
Interest on Capitol building bonds.....	.37	
Capitol building and interest on capitol building bonds.....	197,918.29	
Interest on insurrection bonds.....	39,376.79	
Capitol building bonds sinking fund.....	83.61	
Spanish-American War.....	.21	
Insurrection bonds sinking fund.....	1,025.90	
Casual deficiency bonds sinking fund.....	1,369.86	
Interest on delinquent taxes.....	13,670.20	
		\$1,046,208.03

## Boards and Bureaus—

Military poll.....	\$ 76,763.39	
Military poll, delinquent interest.....	619.30	
		77,382.69

## State Institutions—

Mute and Blind.....	\$ 79,314.26	
Agricultural College.....	79,314.22	
School of Mines.....	79,314.17	
Normal School.....	79,314.00	
University .....	158,613.91	
Insane Asylum.....	79,452.40	
University special.....	.01	
		555,322.97

Total ..... \$1,678,913.69

## FUND BALANCES.

November 30, 1911.

Capitol Building .....	\$ 1.93
Capitol building and interest on Capitol building bonds.....	7,911.16
Casual deficiency certificates.....	12,872.31
Casual deficiency .....	171.86
General Revenue -	
1887 .....	136.82
1888 .....	659.99
1889 .....	1,192.77
1893 .....	331.37
1894 .....	279.88
1895 .....	99.82
1896 .....	110.06
1897 .....	280.49
1898 .....	13.08
1899 .....	28.14
1901 .....	2.18
1903 .....	45.31
1904 .....	4.75
1905 .....	5.55
1906 .....	17.82
1907 .....	.15
1908 .....	11.11
1909 .....	14,656.23
1910 .....	98,407.69
1911 .....	52,169.76
1912 .....	145.47
1913 .....	.42
Insurance .....	2,782.48
Inheritance tax .....	511.00
Interest on insurrection bonds.....	28,262.04
Interest on delinquent tax.....	13,616.26
Interest on Capitol building bonds.....	.37
Interest on deposits.....	28,447.03
Military poll .....	4,310.77
Registered funding bonds.....	344.81
Stock inspection .....	3,793.49
Ute Indian trust.....	150.30
Agricultural College .....	2,758.54
Normal School .....	3,094.30
School of Mines.....	870.73
State Normal Institute.....	.18
University special .....	11.67
Girls' Industrial School.....	19,591.10

Boys' Industrial School.....	13.93
Insane Asylum .....	72,539.15
Penitentiary convict labor.....	11,421.86
Reformatory .....	1,131.40
Soldiers' and Sailors' Home.....	9,328.97
Board of Architects.....	2,000.00
Board of Immigration.....	471.12
Board of Medical Examiners.....	202.45
Board of Nurse Examiners.....	3,167.10
Civil Service Commission.....	154.85
Game and Fish Commission.....	5,605.62
Gauging .....	10,306.35
Reservoir Commission .....	800.95
Supreme Court Library.....	10,942.35
Appraisalment .....	10.00
Agricultural College land, permanent.....	161,018.07
Agricultural College land, income.....	5,172.83
Desert land .....	5,074.64
internal improvement land, permanent.....	218,981.74
internal improvement land, income.....	80,962.79
Land Commissioner's cash.....	1,331.54
Mineral land survey.....	723.12
Public school land, permanent.....	2,303,030.69
Public school land, income.....	144,196.13
Public building land, permanent.....	3,433.90
Public building land, income.....	5,725.34
Penitentiary land, permanent.....	1,672.98
Penitentiary land, income.....	4,370.00
Saline land, permanent.....	56.00
Saline land, income.....	1,803.60
University land, permanent.....	27,892.87
University land, income.....	427.62
Land Commissioner's unapplied cash.....	30,000.00
Forest reserves .....	.83
Partition of realty.....	312.89
Scalp Bounty .....	268.35
Conejos County bridge.....	2,490.98
Delta County bridge.....	4.00
Denver-Colorado Springs boulevard.....	45.89
Denver and Fort Collins road.....	17.27
Eagle County road.....	619.93
Gunnison County road, No. 2.....	661.92
Kiowa County well.....	1,315.94
Lake County road.....	270.12
Lincoln County bridge.....	59.11



Montrose County road.....	5.03
Mesa County bridge.....	6,153.89
Ouray County bridge.....	3,394.24
Pitkin County bridge.....	9,693.19
Pueblo County bridge.....	4,939.27
Dependent Children's Home, trust.....	25.00
Dependent Children's Home, cash.....	604.83
Mute and blind.....	5,871.10
Spanish-American war .....	.20
University .....	3,400.39
Ute war debt.....	.01
<b>Total .....</b>	<b>\$3,462,557.63</b>

## SCHEDULE D.

Distribution of State Treasurer's Cash on Hand at Close of Business November 30, 1911.

Deposited in Banks.	City.	Draw Interest at Per Cent.	Amount.
American National Bank.....	Alamosa .....	3 .....	\$ 20,000.00
Alamosa National Bank.....	Alamosa .....	3 .....	10,000.00
Bent County National Bank....	Las Animas .....	3 .....	5,000.00
Bank of Victor.....	Victor .....	3 .....	15,000.00
Bank of Georgetown.....	Georgetown .....	3 .....	10,000.00
Capitol National Bank.....	Denver .....	3 .....	15,000.00
Cripple Creek State Bank.....	Cripple Creek .....	3 .....	30,000.00
City Bank.....	Victor .....	3 .....	15,000.00
Commercial Bank & Trust Co..	Fort Collins .....	3 .....	5,000.00
Citizens National Bank.....	Glenwood Springs .....	3 .....	10,000.00
Commercial National Bank....	Salida .....	3 .....	10,000.00
City Bank & Trust Co.....	Denver .....	3 .....	20,000.00
City National Bank.....	Greeley .....	3 .....	10,000.00
Durango Trust Co.....	Durango .....	3 .....	10,000.00
Denver Stock Yards Bank.....	Denver .....	3 .....	20,000.00
First National Bank.....	Denver .....	2½ .....	872,638.69
First National Bank.....	Glenwood Springs .....	3 .....	10,000.00
First National Bank.....	Fruita .....	3 .....	5,000.00
First National Bank.....	New Windsor .....	3 .....	5,000.00
First National Bank.....	Montrose .....	3 .....	10,000.00
First National Bank.....	Idaho Springs .....	3 .....	10,000.00
First National Bank.....	Eaton .....	3 .....	10,000.00
First National Bank.....	Fort Morgan .....	3 .....	5,000.00
First National Bank.....	Delta .....	3 .....	5,000.00
First National Bank.....	Rocky Ford .....	3 .....	10,000.00
First National Bank.....	Arvada .....	3 .....	10,000.00

First National Bank	Lamar	3	10,000.00
First National Bank	Canon City	3	30,000.00
First National Bank	Eagle	3	5,000.00
First National Bank	Greeley	3	15,000.00
First National Bank	Berthoud	3	5,000.00
First National Bank	Loveland	3	5,000.00
First National Bank	Holyoke	3	5,000.00
First National Bank	Cripple Creek	3	30,000.00
First National Bank	Meeker	3	15,000.00
First National Bank	Monte Vista	3	5,000.00
First National Bank	Rifle	3	5,000.00
Fort Collins National Bank	Fort Collins	3	10,000.00
Farmers' Bank	Timnath	3	5,000.00
Guarantee State Bank	Walsenburg	3	10,000.00
Hamilton National Bank	Denver	3	25,000.00
Home State Bank	Montrose	3	5,000.00
Home Savings & Trust Co.	Denver	3	20,000.00
Hibernia Bank & Trust Co.	Denver	3	30,000.00
La Jara State Bank	La Jara	3	10,000.00
Loveland National Bank	Loveland	3	20,000.00
Logan County Bank	Sterling	3	5,000.00
Merchants' & Miners' Nat'l Bk.	Idaho Springs	3	5,000.00
Morgan County National Bank	Fort Morgan	3	5,000.00
Millner Bank & Trust Co.	Steamboat Springs	3	5,000.00
Mercantile Bank & Trust Co.	Boulder	3	5,000.00
Mercantile National Bank	Pueblo	3	10,000.00
Mesa County National Bank	Grand Junction	3	10,000.00
National Bank of Wray	Wray	3	10,000.00
People's Home Bank	Rocky Ford	3	10,000.00
Pueblo Savings & Trust Co.	Pueblo	3	25,000.00
Boulder Valley National Bank	Fort Collins	3	20,000.00
Routt County Bank	Oak Creek	3	5,000.00
Rocky Mountain National Bank	Central City	3	10,000.00
Rocky Ford National Bank	Rocky Ford	3	5,000.00
Saguache County National Bk.	Saguache	3	10,000.00
Silverton National Bank	Silverton	3	5,000.00
Severance State Bank	Severance	3	5,000.00
State Bank of Austin	Austin	3	5,000.00
Union Trust & Banking Co.	Grand Junction	3	5,000.00
Western National Bank	Pueblo	3	10,000.00
Total deposit in banks			\$1,592,638.69
Cash and cash items			5,988.13
Total cash			\$1,598,626.82
Investments (as per Schedule E)			1,863,930.81
Total cash and investments			\$3,462,557.63

## STATE TREASURER

December 1, 1910, to November 30, 1911.

## APPROPRIATIONS.

State Treasurer, salary .....	\$ 6,000.00
Deputy Treasurer, salary.....	2,500.00
Bookkeeper, salary .....	1,800.00
Registry clerk, salary.....	1,200.00
Inheritance tax clerk, salary.....	1,800.00
Inheritance tax clerk, traveling expenses.....	500.00
Stenographer, salary .....	1,200.00
License clerk, salary.....	1,500.00
License inspectors (5), salaries.....	6,000.00
License inspectors (5), expenses.....	2,250.00
Clerk, salary .....	1,500.00

## DISBURSEMENTS.

State Treasurer, salary.....	\$ 6,000.00
Deputy Treasurer, salary.....	2,500.00
Bookkeeper, salary .....	1,800.00
Registry clerk, salary.....	1,200.00
Inheritance tax clerk, salary.....	1,000.00
Stenographer, salary .....	1,200.00
Liquor license clerk, salary.....	1,125.00
Liquor license inspectors, salaries.....	5,062.50
Liquor license inspectors, expenses.....	1,037.02

## UNUSED BALANCES.

License clerk, salary.....	\$ 375.00	
License inspectors, salaries.....	937.50	
License inspectors, expenses.....	1,212.98	
Inheritance tax clerk, salary.....	800.00	
Inheritance tax clerk, expense.....	500.00	
Clerk, salary .....	1,500.00	
	-----	\$ 5,325.48
		-----
		\$ 26,250.00
		\$ 26,250.00



## BONDED INDEBTEDNESS OF THE STATE OF COLORADO.

November 30, 1911.

Total issue Cripple Creek riot bonds to date.....	\$ 900,400.00	
Total issue Leadville Insurrection bonds to date.....	223,000.00	
		\$1,123,400.00

(A tax levy is provided for the taking care of the annual interest on these bonds.)

## No. 5. REPORT ON LIQUOR LICENSE DEPARTMENT.

Examination from December 1, 1910, to November 30, 1911.

To 2,384 liquor licenses issued, at \$25.00.....	\$ 59,600.00	
To 3 detective licenses issued, \$100.00.....	300.00	
To 155 transfers .....	387.50	
To license fees received from county clerks.....	938.50	
Refunded on account of 7 liquor licenses canceled .....		\$ 175.00
Net receipts to credit of general revenue.....		61,051.00
	\$ 61,226.00	\$ 61,226.00

## No. 6. REPORT ON INHERITANCE TAX CLERK.

Examination from December 1, 1910, to November 30, 1911.

## RECEIPTS.

Arapahoe County .....	\$ 58,938.48
Archuleta County .....	46.00
Boulder County .....	1,569.31
Clear Creek County.....	646.00
Denver County .....	139,859.69
Douglas County .....	217.78
El Paso County.....	2,595.61
Fremont County .....	780.47
Gilpin County .....	772.09
Garfield County .....	287.43
Jackson County .....	88.97
Jefferson County .....	17.39
Lincoln County .....	46.55
Larimer County .....	245.18
Lake County .....	715.15
Logan County .....	358.98
Montrose County .....	139.04
Mesa County .....	505.42
Otero County .....	299.76
Ouray County.....	11.63

Pueblo County .....	9,959.91	
Park County .....	622.56	
Rio Blanco County.....	878.75	
Routt County .....	140.65	
San Juan County .....	5,626.91	
Teller County .....	1,960.02	
Weld County .....	1,146.52	
		\$ 228,476.85

## DISBURSEMENTS.

Amount paid State Treasurer.....	\$ 188,519.37	
Fees paid appraisers by order of County Courts.....	21.20	
Amounts due from County Treasurers November 30, 1911.....	39,936.28	
		\$ 228,476.85
		\$ 228,476.85

REVENUE TO WHICH INHERITANCE TAX COLLECTED DURING THE YEAR 1911  
WAS APPLIED AND BALANCES UNAPPLIED.

## Applied by State Treasurer to—

1905 revenue .....	\$ 824.80	
1906 revenue .....	4,535.61	
1907 revenue .....	650.22	
1908 revenue .....	217.41	
1909 revenue .....	11,712.32	
1910 revenue .....	134,391.62	
1911 revenue .....	29,627.30	
		\$ 181,959.28

## Collected during 1911, unapplied—

1909 revenue .....	\$ 579.04	
1910 revenue .....	915.62	
1911 revenue .....	38,441.62	
		39,936.28

Disbursement on account of warrants, 1911.....	\$ 6,060.68	
Appraisers' fees paid to order of County Courts.....	21.20	
Balance on hand held for outstanding warrants .....	511.00	
		6,592.88

Total ..... \$ 228,488.44

REPORT ON ESTATES APPRAISED AND REMAINING UNCOLLECTED FROM THE  
FOLLOWING COUNTIES ON NOVEMBER 30, 1911.

Adams County .....	\$ 7,386.34
Arapahoe County .....	475.25
Bent County .....	39.54
Conejos County .....	1,083.84
Denver County .....	17,872.00
El Paso County.....	155.53
Garfield County .....	709.72
Larimer County .....	93.84
Logan County .....	484.42
Rio Blanco County.....	453.30
Pueblo County .....	218.14
Total .....	\$ 28,971.96

UNCOLLECTED INHERITANCE TAX APPORTIONED TO THE FOLLOWING YEARS.

1906 revenue .....	\$ 39.54
1907 revenue .....	51.05
1908 revenue .....	7,386.38
1909 revenue .....	887.85
1910 revenue .....	9,820.41
1911 revenue .....	10,786.73
Total .....	\$ 28,971.96

No. 7. REPORT ON STATE AUDITOR'S OFFICE.

Examination from December 1, 1910, to November 30, 1911.

RECEIPTS.

Bond registration fees.....	\$ 137.90
Refunds freight .....	50.75
Paid State Treasurer.....	\$ 188.65
	\$ 188.65
	\$ 188.65

APPROPRIATIONS.

Auditor of State.....	\$ 4,000.00
Deputy Auditor .....	2,500.00
Bookkeeper .....	1,800.00
Assistant bookkeeper .....	1,500.00
Voucher clerk .....	1,200.00
Clerk and stenographer.....	1,200.00
File and counter clerk.....	1,000.00
Inheritance tax clerk.....	750.00

Inheritance tax clerk, traveling expense.....	250.00
Deputy Inspector Building and Loan Associations, salary .....	2,000.00
Deputy Inspector Building and Loan Associations, travelling expense....	500.00

## DISBURSEMENTS.

## Salaries--

Auditor of State.....	\$ 4,000.00
Deputy Auditor .....	2,500.00
Bookkeeper .....	1,800.00
Assistant bookkeeper .....	1,500.00
Voucher clerk .....	1,200.00
Clerk and stenographer.....	1,200.00
File and counter clerk.....	1,000.00
Inheritance tax clerk.....	669.33
Deputy inspector Building and Loan Associations.....	2,000.00
Traveling expense—	
Inheritance tax clerk.....	5.00
Deputy inspector Building and Loan Associations.....	166.70

## UNUSED BALANCES.

Inheritance tax clerk, salary.....	\$ 80.67	
Inheritance tax clerk, traveling expense.....	245.00	
		325.67
Deputy inspector Building and Loan Associations trav- eling expense .....		333.30
	\$ 16,700.00	\$ 16,700.00

## No. 8. REPORT ON OFFICE OF PUBLIC EXAMINER.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATIONS.

Public Examiner .....	\$ 3,000.00
Public Examiner, traveling expense.....	500.00
Deputy Public Examiners (6).....	9,600.00
Deputy Public Examiners' assistants (6).....	6,400.00
Stenographer .....	1,200.00
Clerk .....	1,200.00
Deputies and assistants, traveling expense.....	6,400.00

## DISBURSEMENTS.

Public Examiner, salary paid.....	\$ 3,000.00
Stenographer, salary paid.....	1,200.00
Clerk, salary paid.....	1,200.00



Public Examiner, travelling expense.....	236.15
Deputy Public Examiners (6).....	9,045.81
Clerical assistants, salary paid.....	6,085.08
Deputy Examiners and assistants, traveling expense.....	1,629.05

## UNUSED BALANCES.

Public Examiner, traveling expense.....\$	263.85	
Deputy and assistants, expense.....	1,770.95	
Deputy Public Examiner's salary.....	554.19	
Clerical assistants, salary.....	314.92	
		2,903.91
		<hr/>
	\$ 28,300.00	\$ 28,300.00

## No. 9. REPORT ON DEPUTY INSPECTOR BUILDING AND LOAN ASSOCIATIONS.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATIONS.

Salary .....	\$ 2,000.00
Traveling expense .....	500.00

## DISBURSEMENTS.

Salary .....	\$ 2,000.00	
Traveling expense .....	166.70	
Balance in fund November 30, 1911.....	333.30	
	<hr/>	<hr/>
	\$ 2,500.00	\$ 2,500.00
Fees Collected—		
December 1, 1910, to November 30, 1911.....	\$ 1,587.50	
Disbursed—		
Paid State Treasurer.....	\$ 1,586.50	
Cash on hand November 30, 1911.....	1.00	
	<hr/>	<hr/>
	\$ 1,587.50	\$ 1,587.50

## No. 10. REPORT ON THE OFFICE OF SECRETARY OF STATE.

Examination from December 1, 1910, to November 30, 1911.

## RECEIPTS.

Annual reports .....	\$ 14,177.00
Articles of incorporation.....	75,600.90
Amendments .....	8,034.50
Certified copies .....	3,089.87

Seals .....	097.50	
Paid-up stock .....	2,084.20	
Notary commissions .....	5,910.00	
Certificates of authority.....	6,677.00	
Sessions Laws .....	1,449.25	
Revised Statutes .....	1,755.00	
Miscellaneous .....	3,214.75	
		<hr/>
Total receipts maintenance account.....		\$ 122,689.97
Flat tax .....	\$ 51,623.07	
Stock brands .....	3,096.50	
		<hr/>
		54,719.57
		<hr/>
Gross receipts, 1911.....		\$ 177,409.54
Balance on hand December 1, 1910—		
Maintenance account .....		
Checks in hands of Attorney General for collection.....	\$ 122.00	
Brand Department .....	245.17	
		<hr/>
		367.17
		<hr/>
		\$ 177,776.71

## DISBURSEMENTS.

Paid State Treasurer.....	\$ 163,974.57	
Brand expense .....	2,305.24	
Refund flat tax.....	66.00	
		<hr/>
		\$ 166,345.81
Balance on hand November 30, 1911—		
Maintenance account .....	\$ 9,560.55	
Checks in hands of Attorney General for collection.....	122.00	
Flat Tax Department.....	957.09	
Brand Department (held for October and November outstanding vouchers) .....	791.26	
		<hr/>
		11,430.90
		<hr/>
		\$ 177,776.71

## GENERAL INCIDENTAL FUND.

	Appropriation 1911-12.	Expended.	Balance Unused.
Governor .....	\$ 2,300.00	\$ 372.05	\$ 1,927.95
Secretary of State.....	16,000.00	6,783.49	9,216.51
Labor Commissioner, Bureau of Labor Statistics.....	2,000.00	326.28	1,673.72
Free Employment .....	4,000.00	2,067.99	1,932.01
State Treasurer .....	2,500.00	906.80	1,593.20
State Auditor .....	2,500.00	1,634.70	865.30

Attorney General .....	4,500.00	1,618.35	2,881.65
Superintendent of Public Instruction.....	2,425.00	675.18	1,749.82
Supreme Court .....	4,000.00	1,299.63	2,700.37
Railroad Commissioners .....	3,000.00	493.61	2,506.39
State Engineer .....	4,700.00	2,334.59	2,365.41
Coal mine Inspector.....	600.00	379.12	220.88
Board of Charities and Corrections.....	4,000.00	683.82	3,316.18
Board of Health .....	1,250.00	1,158.90	91.10
Child and Animal Protection.....	700.00	322.21	377.79
Bureau of Mines.....	1,000.00	352.25	647.75
Board of Horticulture.....	500.00	198.96	301.04
Game and Fish.....	500.00	446.53	53.47
Boiler Inspector .....	300.00	130.78	169.22
Dairy Commissioner .....	800.00	402.87	397.13
Bank Commissioner .....	1,000.00	663.76	336.24
Traveling Library .....	400.00	69.95	330.05
Printing Commissioner .....	530.00	216.85	313.15
Historical and Natural History Society.....	600.00	299.75	300.25
Board of Equalization.....	1,120.00	412.28	707.72
Highway Commission (H. B. 108).....	200.00	199.29	.71
Public Examiner .....	2,500.00	596.87	1,903.13
Board of Immigration (H. B. 108).....	650.00	649.43	.57
Emergency .....	6,000.00	241.90	5,758.10
Oil Inspector (H. B. 561).....	300.00	.....	300.00
	\$ 70,875.00	\$ 25,937.99	\$ 44,937.01

## SECRETARY OF STATE.

## APPROPRIATIONS.

## Salaries—

Secretary of State.....	\$ 4,000.00
Deputy .....	2,500.00
Chief clerk .....	1,800.00
Bookkeeper .....	1,800.00
Index clerk .....	1,800.00
Chief brand clerk.....	900.00
Brand clerk .....	600.00
Chief clerk flat tax.....	1,500.00
Clerks flat tax (3).....	3,600.00
Clerks and stenographers (3).....	3,600.00
Clerical assistants (9).....	10,800.00
Clerk and cashier.....	1,500.00
Utility clerk .....	1,500.00
Messenger .....	600.00

## DISBURSEMENTS.

## Salaries—

Secretary of State.....	\$ 4,000.00
Deputy .....	2,500.00
Chief clerk .....	1,800.00
Bookkeeper .....	1,666.67
Index clerk .....	1,666.67
Chief brand clerk.....	900.00
Brand clerk .....	600.00
Chief clerk flat tax.....	1,500.00
Clerks flat tax (3).....	3,096.21
Clerks and stenographers (3).....	3,600.00
Clerical assistants, (9).....	10,761.04
Clerk and cashier.....	966.67
Messenger .....	600.00
Utility clerk .....	1,366.66

## UNUSED BALANCES.

## Salaries—

Bookkeeper .....	\$ 133.33
Index clerk .....	133.33
Clerks flat tax (3).....	503.79
Clerical assistants .....	38.96
Clerk and cashier.....	533.33
Utility clerk .....	133.34

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 1,476.08

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 \$ 36,500.00

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 \$ 36,500.00



1911.	Annual Reports.	Articles of Incorporation.	Amendments.	Certified Copies.	Impressions of Seals.	Paid-up Stock.	Notary Commissions.
December ..	\$ 26.00	\$ 4,333.20	\$ 390.00	\$ 205.00	\$ 60.00	\$ 112.50	\$ 732.00
January ....	880.00	6,308.30	450.00	204.00	90.00	261.45	618.00
February ..	7,019.00	3,694.40	485.00	209.00	82.50	212.50	576.00
March .....	3,721.00	4,361.20	1,343.00	351.70	47.50	55.00	864.00
April .....	485.00	8,783.00	443.00	208.75	42.50	47.50	456.00
May .....	238.00	5,306.00	665.40	254.50	57.50	121.00	420.00
June .....	190.00	5,852.50	752.00	283.50	62.50	140.50	360.00
July .....	50.00	13,486.80	852.00	547.75	45.00	70.00	444.00
August .....	93.00	7,314.50	187.00	187.50	47.50	95.00	366.00
September ..	396.00	3,720.70	1,328.00	181.30	50.00	142.50	282.00
October .....	386.00	5,769.00	746.50	244.87	57.50	647.50	444.00
November ..	693.00	6,671.30	393.00	212.00	55.00	178.75	348.00
	\$14,177.00	\$75,600.90	\$8,034.50	\$3,089.87	\$697.50	\$2,084.20	\$5,910.00

Certificates of Authority.	Session Laws.	Revised Statutes.	Miscellaneous.	Total Maint. Account.	Corporation Tax.	Brands.	Grand Total.
\$ 605.00	\$ 9.20	\$ 202.50	\$ 157.50	\$ 6,932.90	\$ 1,581.50	\$ 253.50	\$ 8,767.90
717.00	60.25	195.00	273.70	10,057.70	1,847.99	247.50	12,153.19
506.00	42.25	232.50	216.00	13,275.15	9,885.08	219.50	23,379.73
563.00	42.00	150.00	293.50	11,791.90	6,486.93	286.50	18,565.33
624.00	17.25	105.00	296.50	11,508.50	16,073.31	315.50	27,897.31
644.00	26.75	165.00	321.00	8,218.75	8,400.94	304.50	16,924.19
462.00	25.75	180.00	357.00	8,665.75	1,750.87	239.00	10,655.62
553.00	19.25	142.50	244.50	16,454.80	1,719.79	216.50	18,391.09
514.00	217.30	60.00	254.75	9,336.55	920.70	246.50	10,503.75
465.00	655.90	135.00	129.00	7,485.40	742.99	252.00	8,480.39
494.00	241.35	112.50	358.80	9,502.02	1,255.88	238.50	10,996.40
530.00	92.00	75.00	212.50	9,460.55	957.09	277.00	10,694.64
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$6,677.00	\$1,449.25	\$1,755.00	\$3,214.75	\$122,689.97	\$51,623.07	\$3,096.50	\$177,409.54

## INVENTORY RECAPITULATION.

December 1, 1910, to November 30, 1911.

## SESSION LAWS.

Year.	No.
1879 .....	442
1881 .....	683
1883 .....	182
1885 .....	49
1887 .....	110
1889 .....	1,184
1891 .....	846
1893 .....	1,026
1894 .....	1,560
1895 .....	1,542
1897 .....	227
1899 .....	2,218
1901 .....	2,279
1902 .....	2,368
1903 .....	2,054
1905 .....	2,087
1907 .....	1,669
1909 .....	2,024
1910 .....	153
1911 .....	2,305
<hr/>	
Number of copies of session Laws on hand Nov. 30, 1911.....	25,008
Revised Statutes, year 1908.....	3,026
Corporation Laws .....	558

## ANNUAL REPORT ON SESSION LAWS, REVISED STATUTES AND CORPORATION LAWS.

From December 1, 1910, to November 30, 1911.

## SESSION LAWS.

1879	
Number on hand December 1, 1910.....	442
Number on hand November 30, 1911.....	442
<hr/>	
	442
	442
1881	
Number on hand December 1, 1910.....	683
Number on hand November 30, 1911.....	683
<hr/>	
	683
	683



1883			
Number on hand December 1, 1910.....	182		
Number on hand November 30, 1911.....			182
	182		182
1885			
Number on hand December 1, 1910.....	49		
Number on hand November 30, 1911.....			49
	49		49
1887			
Number on hand December 1, 1910.....	110		
Number on hand November 30, 1911.....			110
	110		110
1889			
Number on hand December 1, 1910.....	1,184		
Number on hand November 30, 1911.....			1,184
	1,184		1,184
1891			
Number on hand December 1, 1910.....	846		
Number on hand November 30, 1911.....			846
	846		846
1893			
Number on hand December 1, 1910.....	1,026		
Number on hand November 30, 1911.....			1,026
	1,026		1,026
1894			
Number on hand December 1, 1910.....	1,560		
Number on hand November 30, 1911.....			1,560
	1,560		1,560
1895			
Number on hand December 1, 1910.....	1,542		
Number on hand November 30, 1911.....			1,542
	1,542		1,542
1897			
Number on hand December 1, 1910.....	227		
Number on hand November 30, 1911.....			227
	227		227

## SECOND ANNUAL REPORT

1899		
Number on hand December 1, 1910.....	2,218	
Number on hand November 30, 1911.....		2,218
	<hr/>	
	2,218	2,218
1901		
Number on hand December 1, 1910.....	2,284	
Number sold .....		5
Number on hand November 30, 1911.....		2,279
	<hr/>	
	2,284	2,284
1902		
Number on hand December 1, 1910.....	2,368	
Number on hand November 30, 1911.....		2,368
	<hr/>	
	2,368	2,368
1903		
Number on hand December 1, 1910.....	2,054	
Number on hand November 30, 1911.....		2,054
	<hr/>	
	2,054	2,054
1905		
Number on hand December 1, 1910.....	2,092	
Number sold .....		5
Number on hand November 30, 1911.....		2,087
	<hr/>	
	2,092	2,092
1907		
Number on hand December 1, 1910.....	1,679	
Number sold .....		10
Number on hand November 30, 1911.....		1,669
	<hr/>	
	1,679	1,679
1909		
Number on hand.....	2,245	
Number sold .....		79
Number distributed by statute.....		70
Number delivered for use of Eighteenth General Assembly.....	100	
Number returned .....	28	
	<hr/>	
		72
Number on hand.....		2,024
	<hr/>	
	2,245	2,245

1910

Number received from printer.....	2,500	
Number sold .....		394
Number distributed by statute.....		1,870
Number delivered for use of Eighteenth General Assembly.....	100	
Number returned .....	17	
	<hr/>	83
Number on hand.....		153
	<hr/>	<hr/>
	2,500	2,500

1911

Number received from printer.....	5,000	
Number sold .....		551
Number distributed by statute.....		2,144
Number on hand.....		2,305
	<hr/>	<hr/>
	5,000	5,000

REVISED STATUTES.

Number on hand December 1, 1911.....	3,351	
Number sold .....		234
Number distributed, no charge.....		38
Number distributed to General Assembly.....	100	
Number returned .....	47	
	<hr/>	53
Number on hand November 30, 1911.....		3,026
	<hr/>	<hr/>
	3,351	3,351

CORPORATION LAWS.

Number on hand December 1, 1910.....	656	
Number sold from December 1, 1910, to November, 30, 1911.....		161
Number distributed from December 1, 1910, to November 30, 1911.....		31
Number on hand November 30, 1911.....		464
	<hr/>	<hr/>
	656	656

CONSTITUTIONAL PROCEEDINGS.

Number reported on hand January 12, 1909.....	757	
Number sold, November 30, 1911.....		4
Number distributed, 1911.....		6
Number on hand November 30, 1911.....		747
	<hr/>	<hr/>
	757	757

No. 11.

REPORT ON FACTORY INSPECTION, LABOR COMMISSIONER,  
FREE EMPLOYMENT AGENCIES.

—  
Examination from December 1, 1910, to November 30, 1911.

OFFICE OF FACTORY INSPECTION.

Examination from October 31, 1911 to November 30, 1911.

Cash on hand October 31, 1911.....	\$	140.00
------------------------------------	----	--------

DISBURSEMENTS.

Paid E. V. Brake, due him as per preceding examination .....	\$	30.00
Paid State Treasurer.....		110.00
		140.00
	\$	140.00
	\$	140.00

f

OFFICE OF PRIVATE EMPLOYMENT AGENCY.

Examination from October 1, 1911, to November 30, 1911.

RECEIPTS.

License fees .....	\$	100.00
Bonds .....		3.00
Fines .....		300.00
		403.00
Gross receipts.....	\$	403.00
Balance cash on hand September 30, 1911.....		173.80
		576.80
Total .....	\$	576.80

DISBURSEMENTS.

Salaries .....	\$	483.33
Expense .....		15.00
		498.33
Total disbursements .....	\$	498.33
Balance cash on hand November 30, 1911.....		78.47
		576.80
Total .....	\$	576.80

## OFFICE OF PRIVATE EMPLOYMENT AGENCY.

Examination from December 1, 1910, to November 30, 1911.

## RECEIPTS.

License fees .....	\$ 1,927.50	
Bonds .....	51.00	
Fines .....	300.00	
Gross receipts .....		\$ 2,278.50
Balance cash on hand December 1, 1910.....		39.50
Total .....		\$ 2,318.00

## DISBURSEMENTS.

Salaries .....	\$ 2,033.33	
Filing bonds with Secretary of State.....	15.00	
Expense .....	141.20	
Total disbursements.....		\$ 2,239.53
*Balance cash on hand November 30, 1911.....		78.47
Total .....		\$ 2,318.00

\*Paid \$35.00 for filing bonds with Secretary of State, and \$43.47 surplus to State Treasurer on December 1, 1911.

## OFFICE OF DEPUTY LABOR COMMISSIONER.

Examination from December 1, 1910, to November 30, 1911.

Salaries—

## APPROPRIATIONS.

Deputy Labor Commissioner.....	\$ 2,500.00	
Statistician .....	1,500.00	
Stenographer .....	1,200.00	

Salaries—

## DISBURSEMENTS.

Deputy Labor Commissioner.....	\$ 2,500.00	
Statistician .....	1,500.00	
Stenographer .....	1,200.00	
	\$ 5,200.00	\$ 5,200.00

## Traveling Expense of Commissioner.

By appropriation .....	\$ 500.00	
To expenditure .....	\$ 152.16	
Unexpended balance .....	347.84	
	\$ 500.00	\$ 500.00

## FREE EMPLOYMENT BUREAU.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATION.

## Salaries—

Three superintendents .....	\$	3,600.00
Three assistant superintendents.....		3,000.00

## DISBURSEMENTS.

## Salaries—

Three superintendents .....	\$	3,600.00
Three assistant superintendents.....		3,000.00
		<hr/>
	\$	6,600.00
	\$	6,600.00

## FREE EMPLOYMENT BUREAU.

## APPROPRIATIONS.

## Salaries—

Superintendent Denver Bureau.....	\$	1,500.00
Assistant superintendent Denver Bureau.....		1,200.00
Superintendent Colorado Springs Bureau.....		1,500.00
Assistant superintendent Colorado Springs Bureau .....		1,200.00
Superintendent Pueblo Bureau.....		1,500.00
Assistant superintendent Pueblo Bureau.....		1,200.00

## DISBURSEMENTS.

## Salaries—

Superintendent Denver Bureau.....	\$	1,200.00
Assistant superintendent Denver Bureau.....		1,000.00
Superintendent Colorado Springs Bureau.....		1,200.00
Assistant superintendent Colorado Springs Bureau .....		1,000.00
Superintendent Pueblo Bureau.....		1,200.00
Assistant superintendent Pueblo Bureau.....		1,000.00

## UNUSED BALANCES.

## Salaries—

Superintendent Denver Bureau.....	\$	300.00
Assistant superintendent Denver Bureau.....		200.00
Superintendent Colorado Springs Bureau.....		300.00
Assistant superintendent Colorado Springs Bureau..		200.00
Superintendent Pueblo Bureau.....		300.00
Assistant superintendent Pueblo Bureau.....		200.00

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 1,500.00

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 \$ 8,100.00      \$ 8,100.00

## DEPUTY LABOR COMMISSIONER.

## APPROPRIATIONS.

Deputy Labor Commissioner, salary.....	\$	2,500.00
Statistician, salary.....		1,500.00
Stenographer, salary.....		1,200.00
Commissioner, expense.....		500.00

## DISBURSEMENTS.

Deputy Labor Commissioner, salary.....	\$	2,500.00
Statistician, salary.....		1,500.00
Stenographer, salary.....		1,200.00
Commissioner, expense.....		152.16

## UNUSED BALANCE.

Deputy Labor Commissioner, expense.....		347.84
	\$	5,700.00
	\$	5,700.00

## FACTORY INSPECTION.

## APPROPRIATIONS.

Factory inspectors (4), salaries.....	\$	4,800.00
Clerk, salary.....		1,200.00
Stenographer, salary.....		1,200.00
Factory inspectors (4), expense.....		2,400.00
Factory inspectors, incidental expense.....		500.00

## DISBURSEMENTS.

Factory inspectors (4), salaries.....	\$	1,410.01
Clerk, salary.....		386.67
Stenographer, salary.....		386.67
Factory inspectors (4), expense.....		74.75
Factory inspectors, incidental expense.....		294.95

## UNUSED BALANCES.

Factory inspectors (4), salaries.....	\$	3,389.99
Clerks, salary.....		813.33
Stenographers, salaries.....		813.33
Factory inspectors (4), expense.....		2,325.25
Factory inspectors, incidental expense.....		205.05

7,546.95

\$	10,100.00	\$	10,100.00
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## No. 12. REPORT ON OFFICE OF ATTORNEY GENERAL.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATIONS.

Attorney General .....	\$ 5,000.00
Deputy Attorney General.....	3,000.00
Assistant Attorney General.....	2,500.00
Assistant Attorney General.....	2,000.00
Assistant Attorney General and law clerk.....	1,500.00
Stenographer .....	1,200.00
Stenographer .....	1,200.00
Stenographer .....	1,200.00
Emergency fund, traveling expenses, etc.....	2,000.00
Contingent fund .....	3,200.00
Miles G. Saunders, special service.....	150.00

## DISBURSEMENTS.

Attorney General, salary.....	\$ 5,000.00
Deputy Attorney General, salary.....	3,000.00
First Assistant Attorney General, salary.....	2,500.00
Second Assistant Attorney General, salary.....	2,000.00
Assistant Attorney General and law clerk, paid.....	1,366.13
Miles G. Saunders, special service.....	150.00
Stenographers .....	3,032.25
Emergency fund .....	651.73
Contingent fund .....	2,908.61

## UNUSED BALANCES.

Assistant and law clerk.....	\$ 133.87	
Stenographers .....	567.75	
Emergency fund .....	1,348.27	
Contingent fund .....	291.39	
		2,341.28
		\$ 22,950.00
		\$ 22,950.00

## No. 13.

## REPORT ON OFFICE OF STATE SUPERINTENDENT OF PUBLIC INSTRUCTION.

Examination from December 1, 1910, to November 30, 1911.

## CASH FUND.

## RECEIPTS.

From County Superintendent, examination for the year 1911.....	\$ 3,459.00
Balance on hand December 1, 1910.....	1,634.00
	\$ 5,093.00



## DISBURSEMENTS.

Remitted to State Treasurer.....	\$ 3,612.55	
Paid out for exchange.....	.58	
Cash on hand November 30, 1911.....	1,479.87	
	<hr/>	<hr/>
	\$ 5,093.00	\$ 5,093.00

## SUPERINTENDENT OF PUBLIC INSTRUCTION.

## APPROPRIATIONS.

Superintendent, salary .....	\$ 3,000.00
Deputy, salary .....	1,800.00
Superintendent and deputy superintendent, expense .....	800.00
Stenographers (2), salaries.....	2,400.00
Clerks, salaries .....	1,200.00
Assistant Librarian, salary.....	1,000.00

## DISBURSEMENTS.

Superintendent, salary .....	\$ 3,000.00
Deputy, salary .....	1,662.47
Stenographers (2), salaries.....	2,400.08
Clerks, salaries .....	1,200.04
Superintendent and deputy superintendent, expense.....	474.58
Assistant Librarian, salary.....	999.98

## UNUSED BALANCES.

Deputy superintendent, salary.....	\$ 137.53	
Superintendent and deputy superintendent, expense ..	325.42	
Assistant librarian, salary.....	.02	
	<hr/>	<hr/>
	462.97	
Overdraft clerks' salary.....		.12
	<hr/>	<hr/>
	\$ 10,200.12	\$ 10,200.12

## No. 14. REPORT ON PUBLIC SCHOOL INCOME FUND.

Examination from December 1, 1910, to November 30, 1911.

## RECEIPTS.

Balance December 1, 1910.....	\$ 133,757.18
Receipts of Land Office.....	329,676.50
Interest on investments.....	44,948.25

## DISBURSEMENTS.

Semi-annual apportionments (see Schedule A).....	\$ 355,908.17	
• Refund on leases.....	2,971.80	
Express and drayage.....	406.95	
Stamps, printing and office supplies.....	4,643.39	
Accrued interest on bonds purchased.....	431.22	
Balance November 30, 1911.....	144,020.40	
	<hr/>	<hr/>
	\$ 508,381.93	\$ 508,381.93

## PUBLIC SCHOOL LAND INCOME FUND.

## Schedule A.

Semi-annual apportionments.....	\$ 355,908.17
Adams .....	\$ 4,268.18
Arapahoe .....	4,359.05
Archuleta .....	1,822.72
Baca .....	1,100.27
Bent .....	2,069.23
Boulder .....	14,244.47
Chaffee .....	3,440.72
Cheyenne .....	1,520.98
Clear Creek.....	2,316.50
Conejos .....	6,193.14
Costilla .....	2,934.22
Custer .....	934.63
Delta .....	6,682.52
Denver .....	86,251.92
Dolores .....	251.16
Douglas .....	1,512.26
Eagle .....	1,142.38
Elbert .....	2,757.61
El Paso.....	20,455.25
Fremont .....	8,029.93
Garfield .....	4,094.73
Gilpin .....	1,782.45
Grand .....	763.58
Gunnison .....	2,354.71
Hinsdale .....	217.64
Huerfano .....	6,458.42
Jackson .....	372.36
Jefferson .....	6,494.55
Kiowa .....	1,463.00
Kit Carson.....	3,606.10
Lake .....	3,717.29
La Plata.....	4,696.02

Larimer .....	11,945.81	
Las Animas.....	16,411.61	
Lincoln .....	2,603.92	
Logan .....	1,408.28	
Mesa .....	9,736.36	
Mineral .....	488.57	
Moffat .....	481.83	
Montezuma .....	2,179.06	
Montrose .....	4,823.15	
Morgan .....	5,315.70	
Otero .....	9,698.79	
Ouray .....	1,264.74	
Park .....	573.88	
Phillips .....	1,603.24	
Pitkin .....	2,129.99	
Prowers .....	4,439.97	
Pueblo .....	23,983.89	
Rio Blanco.....	1,144.53	
Rio Grande.....	3,323.53	
Routt .....	2,955.88	
Saguache .....	2,402.48	
San Juan.....	692.18	
San Miguel.....	1,512.42	
Sedgwick .....	1,329.24	
Summit .....	676.06	
Teller .....	5,908.57	
Washington .....	2,720.32	
Weld .....	17,471.87	
Yuma .....	4,323.48	
Normal School.....	1,051.34	
	\$ 355,908.17	\$ 355,908.17

## No. 15. REPORT ON OFFICE OF RAILROAD COMMISSION.

Examination from December 1, 1910, to November 30, 1911.

### APPROPRIATIONS.

Three commissioners, salaries.....	\$ 9,000.00
Assistant secretary, salary.....	2,375.50
Clerk and stenographer, salaries.....	1,200.00
Commissioners, traveling expense.....	1,500.00

## DISBURSEMENTS.

Three commissioners, salaries.....	\$	7,330.65
Assistant secretary, salary.....		2,291.60
Clerk and stenographer, salaries.....		1,200.00
Commissioners, traveling expense.....		14.35

## UNUSED BALANCES.

Commissioners, salaries .....	\$	1,669.35	
Assistant secretary, salary.....		83.90	
Commissioners, expense .....		1,485.65	-
		<hr/>	
		3,238.90	
		<hr/>	
	\$	14,075.50	\$ 14,075.50

## No. 16. REPORT ON THE STATE AGRICULTURAL COLLEGE.

Examination from December 1, 1910, to November 30, 1911.

## COLLEGE FUND.

## RECEIPTS.

Balance in funds December 1, 1910.....	\$	27,022.69
Tax fund .....		80,000.00
Land income fund.....		11,372.00
College special (cash fund).....		23,568.01
Fort Lewis School.....		2,500.00
Mechanical arts fund.....		50,000.00
Cash in hands of secretary.....		2,500.00

## DISBURSEMENTS.

Tax fund (overdraft December 1, 1910).....	\$	32,679.11
Advertising .....		2,316.96
Agronomy .....		825.19
Animal husbandry .....		13,809.09
Botany and forestry .....		533.39
Campus .....		3,202.17
Chemical .....		490.25
Civil and irrigation engineering.....		1,034.85
Current expense .....		1,207.83
Electrical supplies .....		1,105.08
Farm .....		10,074.25
Farm mechanics .....		83.90
Farmers' Institute .....		4,896.45
Fireman and janitors.....		6,055.80
Fuel .....		4,049.98
General repairs .....		1,870.39
Home economics .....		1,091.42

Horticulture .....	1,685.50	
Insurance .....	973.90	
Land and water.....	3,808.42	
Library .....	1,145.58	
Library fee .....	1,063.71	
Lights .....	760.35	
Mathematical .....	214.26	
Mechanical engineering .....	1,729.08	
Military .....	538.13	
Modern languages .....	7.24	
Music .....	376.44	
Permanent improvements .....	1,104.45	
Physical training .....	45.15	
Physics and electrical engineering.....	419.22	
Power .....	492.50	
President's office .....	1,306.99	
Registrar's office .....	99.89	
Rhetoric and composition.....	67.20	
English history and literature departments.....	64.51	
Salary .....	73,847.59	
School of Agriculture.....	579.00	
Secretary's office .....	658.99	
State Board of Agriculture.....	883.80	
Veterinary science .....	837.47	
Water assessments .....	1,176.05	
Zoology and entomology.....	764.92	
Rural education .....	80.55	
Farmers' Congress .....	132.95	
Student Life, Girls'.....	157.70	
Guggenheim Building .....	518.31	
Fort Lewis School.....	17,066.81	
Grand Junction School.....	1,330.06	
Secretary's revolving fund.....	1,000.00	
Overdraft, November 30, 1911.....		3,300.43
		<hr/>
	\$ 200,263.13	\$ 200,263.13

STATION FUNDS.

RECEIPTS.

Balance in funds December 1, 1910.....	\$ 10,994.11
Adams fund .....	14,755.58
Hatch fund .....	13,882.71
Station special cash.....	10,706.16
By transfer to Adams from Station special, cash.....	1,117.29
By transfer to Hatch from Station special, cash.....	244.42

## DISBURSEMENTS.

Salary .....	\$ 20,185.31	
Animal investigation .....	4,273.34	
Arkansas Valley field agent.....	419.06	
Bulletins and reports.....	3,714.83	
Chemical section .....	1,339.07	
Director and general.....	556.43	
Entomological section .....	356.49	
Horticulture section .....	421.86	
Irrigation section .....	2,903.69	
Library .....	283.45	
Veterinary section .....	8.44	
Fruit investigation .....	3,038.10	
Bacteriological investigation .....	666.03	
Secretary's office .....	32.75	
Plant industry .....	4,547.67	
Horse investigation .....	5,648.64	
Potato investigation .....	3,388.80	
Poultry experiments .....	1,810.52	
Tree-planting experiments .....	158.79	
Dry-farming .....	824.70	
By transfer from Station special cash to Adams fund .....	1,117.29	
By transfer from Station special cash to Hatch fund .....	244.42	
Overdraft, November 30, 1911.....		4,239.41
	<hr/>	<hr/>
	\$ 55,939.68	\$ 55,939.68

## RECAPITULATION OF ALL FUND BALANCES.

## COLLEGE FUNDS.

Land income .....	\$ 3,709.91
Special cash .....	5,848.95
United States mechanic arts.....	29,556.24
Cash on hand with secretary.....	2,500.00

## STATION FUNDS.

Hatch fund .....	2,669.52
Adams fund .....	1,611.46
Special cash fund.....	9,898.01

## OVERDRAFTS.

## College Fund.

Tax funds .....	\$ 20,100.04
Farmers' Institute .....	4,894.95
Land and water.....	3,808.42
Fort Lewis School.....	14,566.81

Grand Junction School.....	1,330.06
Guggenheim Building .....	214.55
Rural education .....	.70
Station Funds.	
Fruit investigation .....	2,926.70
Plant industry .....	3,040.35
Potato investigation .....	3,297.50
Horse investigation .....	3,570.53
Poultry investigation .....	1,692.38
Animal investigation .....	2,672.21
Dry-farm investigation .....	824.70
Irrigation investigation .....	394.03
Net overdraft, November 30, 1911.....	7,539.84
	\$ 63,333.93
	\$ 63,333.93

## EXPENSES OF MEMBERS OF BOARD.

	Salary.	Expense.	Total.
B. F. Rockafellow.....	\$ 20.00	\$ 36.30	\$ 56.30
J. C. Bell.....		125.80	125.80
J. L. Brush.....		160.75	160.75
E. M. Amons.....		120.85	120.85
A. A. Edwards.....	192.00	181.90	373.90
Charles A. Lory.....		261.00	261.00
R. M. Corvin.....		12.50	12.50
E. H. Grubb.....		29.00	29.00
J. F. Shafroth.....		2.75	2.75
Charles Pierson .....		6.00	6.00
T. J. Ehrhart.....		32.10	32.10
Expense of board not specified to any one member .....		25.35	25.35
	\$ 212.00	\$ 994.30	\$ 1,206.30

No. 17.

## REPORT ON THE STATE HOME FOR DEPENDENT AND NEGLECTED CHILDREN.

Examination from December 1, 1910, to November 30, 1911.

## MAINTENANCE FUND.

## RECEIPTS.

By short appropriation.....\$ 5,000.00

## DISBURSEMENTS.

Salaries .....	\$ 12,422.27
Provisions .....	9,614.39
Clothing .....	4,036.13

## SECOND ANNUAL REPORT

Household furnishing and furniture.....	1,520.65	
Light .....	580.00	
Fuel .....	2,252.54	
State agency .....	840.75	
Drugs and instruments for hospital.....	531.04	
General expense .....	1,658.34	
Postage .....	94.00	
School supplies .....	71.25	
Stationery, printing and office expense.....	119.01	
Telephone .....	180.10	
Insurance .....	899.80	
Laundry .....	373.47	
Water .....	1,384.00	
Drayage .....	10.85	
Undertaker .....	321.00	
Cow feed .....	3,141.04	
Chicken feed .....	161.87	
Horse feed .....	127.72	
Building, improvements and repairs.....	1,478.64	
Campus improvements .....	44.50	
Farm and garden.....	189.19	
Implements and tools.....	375.59	
Stock .....	56.85	
By balance November 30, 1911.....	42,515.01	
	\$ 85,000.00	\$ 85,000.00

## SPECIAL APPROPRIATION FUND.

(Repairs on roof.)

## RECEIPTS.

By appropriation .....	\$ 175.00
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## DISBURSEMENTS.

Vouchers paid .....	\$ 75.00
Balance November 30, 1911.....	100.00
	\$ 175.00
	\$ 175.00

## MILK HOUSE FUND

By appropriation .....	\$ 175.00
Balance November 30, 1911.....	\$ 175.00
	\$ 175.00
	\$ 175.00



## PLAYGROUND EQUIPMENT.

By appropriation .....	\$	500.00	
Bills paid .....	\$	500.00	
	\$	500.00	\$ 500.00

## FENCE FOR DITCH.

By appropriation .....	\$	375.00	
Balance November 30, 1911.....	\$	375.00	
	\$	375.00	\$ 375.00

## REPAIRS ON DOMESTIC BUILDING.

By appropriation .....	\$	75.00	
Bills paid .....	\$	75.00	
	\$	75.00	\$ 75.00

## TINTING WALLS OF NEW BUILDING.

By appropriation .....	\$	75.00	
Bills paid .....	\$	75.00	
	\$	75.00	\$ 75.00

## MANGLE AND DRIER FUND.

By appropriation .....	\$	500.00	
Bills paid .....	\$	410.25	
Balance November 30, 1911.....		89.75	
	\$	500.00	\$ 500.00

## HOWE LEGACY FUND.

Received interest on legacy.....	\$	66.65	
Vouchers paid .....	\$	66.65	
	\$	66.65	\$ 66.65

## CASH ACCOUNT.

## RECEIPTS.

Balance December 1, 1910.....	\$	627.73	
Received for maintenance.....		136.50	
Received from sale of provisions.....		38.46	
Received from sale of clothing.....		9.46	
Received from sale of furniture.....		1.45	
Received from sale of building supplies.....		612.35	
Received from miscellaneous.....		36.21	
Received from telephone .....		.25	
Received from sale of drugs and instruments.....		21.50	
Received from sale of live stock.....		530.29	
Received from campus improvements.....		1.00	
Received from Board of Public Works (damage to fence).....		100.00	

## DISBURSEMENTS.

Paid State Treasurer.....	\$ 2,032.55	
Paid from Moses Hallett fund, for swing.....	2.10	
Paid from Mrs. R. W. English fund, for swing.....	6.25	
Transferred from Moore account.....	5.59	
Balance November 30, 1911.....	68.71	
	\$ 2,115.20	\$ 2,115.20

## INMATES' CASH.

## RECEIPTS.

Balance December 1, 1910.....	\$ 72.18
Received from inmates.....	1,823.38
Transferred from Moore account.....	5.59

## DISBURSEMENTS.

Withdrawals .....	\$ 1,805.39
Cash on hand November 30, 1911.....	95.76
	\$ 1,901.15
	\$ 1,901.15

No. 18.

## REPORT ON THE STATE INDUSTRIAL SCHOOL FOR BOYS.

Examination from December 1, 1910, to November 30, 1911.

## MAINTENANCE FUND.

## RECEIPTS.

Appropriation (S. B. Nos. 12 and 13).....	\$ 175,000.00
Error in voucher No. 7481 and warrant No. 1190.....	12.85

## DISBURSEMENTS.

Board of control.....	\$ 572.80
Salaries of officers.....	24,336.67
Stationery and office expense.....	686.89
Subsistence .....	21,579.50
Clothing .....	4,668.78
Shoes .....	2,674.68
Beds, bedding and towels.....	782.13
Hospital .....	245.32
General expense .....	5,076.32
Discharged .....	96.65
Escapes .....	262.35
Furniture and fixtures.....	1,113.31
Library and amusements.....	437.94
Farm and garden.....	514.15
Improvements .....	1,159.86

Repairs .....	6,291.17	
Fuel .....	7,236.63	
Light and water.....	502.89	
Tools and implements.....	771.82	
Freight and express.....	834.92	
Insurance .....	109.55	
Printing office .....	407.17	
School supplies .....	861.68	
Paroled boys .....	120.00	
Machinery and repairs.....	2,250.38	
Manual Training .....	386.28	
Live stock and feed.....	6,480.26	
Blacksmith shop .....	120.73	
Laundry .....	689.16	
Greenhouse and lawn.....	36.06	
Balance November 30, 1911.....	84,706.50	
	<u>\$ 175,012.85</u>	<u>\$ 175,012.85</u>

## CASH FUND.

(Superintendent's Account.)

## RECEIPTS.

Sale of stock, etc.....	\$	5,627.67
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## DISBURSEMENTS.

Paid State Treasurer.....	\$	5,627.67
	<u>\$</u>	<u>5,627.67</u>
	\$	5,627.67

## STATE TREASURER'S ACCOUNT.

## RECEIPTS.

Balance on hand December 1, 1910.....	\$	8.80
Received from superintendent.....		5,627.67

## DISBURSEMENTS.

Vouchers drawn on State Treasurer—

Subsistence .....	\$	587.85
Hospital .....		11.05
General expense .....		1.00
Farm and garden.....		2.97
Improvements .....		84.71
Repairs .....		626.18
Fuel .....		766.41
Tools and implements.....		4.80
Insurance .....		100.00
Printing office .....		.80
Live stock and feed.....		1,781.81
Blacksmith shop .....		2.20
Voucher outstanding November 30, 1910.....		8.80
Balance November 30, 1911.....		1,657.89
	<u>\$</u>	<u>5,636.47</u>
	\$	5,636.47

## SECOND ANNUAL REPORT

SPECIAL CASH FUND.  
(Inmates' cash.)

## RECEIPTS.

Balance on hand December 1, 1910.....	\$	190.94
Received from inmates.....		1,670.47

## DISBURSEMENTS.

Withdrawals by inmates.....	\$	1,663.48
Balance November 30, 1911.....		197.93
	\$	1,861.41
	\$	1,861.41

## EXPENSES OF MEMBERS OF BOARD.

	Expense.	Mileage.	Salary.	Total.
Joseph Dennis .....		\$ 0.20	\$ 50.00	\$ 50.20
J. R. Schermerhorn.....		21.00	225.00	246.00
F. J. Mirick.....	\$ 90.00			90.00
	\$ 90.00	\$ 21.20	\$ 275.00	\$ 386.20

No. 19.

## REPORT ON THE STATE INDUSTRIAL SCHOOL FOR GIRLS.

Examination from December 1, 1910, to November 30, 1911.

## CASH FUND—STATE TREASURER'S ACCOUNT.

## RECEIPTS.

Balance in hands of State Treasurer December 1, 1910.....	\$	15,244.61
Received from Superintendent of Schools.....		19,845.25

## DISBURSEMENTS.

Salaries .....	\$	6,300.11
Provisions .....		1,989.33
Shoes and clothing.....		959.21
Fuel and lights.....		108.53
House supplies and renewals.....		480.58
School supplies .....		352.35
Office expense, postage and stationery.....		130.28
Transportation of inmates.....		227.82
Board of inmates.....		374.50
Hospital expense .....		232.47
Miscellaneous .....		447.00
Repairs and renewals.....		860.01
Insurance .....		854.12
Farm and garden.....		1,407.86
Vehicles and farm implements.....		64.26
Live stock .....		110.50

Barn expense .....	302.16	
Buildings and improvements.....	300.96	
Root cellar .....	48.43	
Balance on hand November 30, 1911.....	19,529.38	
	<hr/>	<hr/>
	\$ 35,089.86	\$ 35,089.86

## SUPERINTENDENT'S CASH ACCOUNT.

## RECEIPTS.

Cash on hand December 1, 1910.....	\$ 1,836.50	
Received from counties for care of inmates.....		18,651.00
Received from miscellaneous collections.....		173.14

## DISBURSEMENTS.

Paid State Treasurer.....	\$ 19,833.64	
Cash on hand November 30, 1911.....	827.00	
	<hr/>	<hr/>
	\$ 20,660.64	\$ 20,660.64

## SUPERINTENDENT'S REVOLVING FUND.

Balance December 1, 1910.....	\$ 150.00	
Balance November 30, 1911.....	\$ 150.00	
	<hr/>	<hr/>
	\$ 150.00	\$ 150.00

## MAINTENANCE FUND.

## RECEIPTS.

Receipts by appropriation (S. B. 60).....	\$ 35,000.00	
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## DISBURSEMENTS.

Salaries .....	\$ 4,846.28	
Provisions .....	2,523.62	
Shoes and clothing.....	668.06	
Fuel and lights.....	764.71	
House supplies and renewals.....	252.72	
School supplies .....	40.15	
Office expense, postage and stationery.....	64.86	
Transportation of inmates.....	204.10	
Board of inmates.....	138.00	
Hospital expense .....	222.50	
Miscellaneous expense .....	167.78	
Repairs and renewals.....	453.73	
Insurance .....	570.61	
Farm and garden.....	80.92	
Vehicles and farm implements.....	31.60	
Live stock .....	60.00	
Barn expense .....	576.26	
Balance November 30, 1911.....	23,334.10	
	<hr/>	<hr/>
	\$ 35,000.00	\$ 35,000.00

## ROOT CELLAR FUND.

## RECEIPTS.

By appropriation (S. B. 60).....	\$	1,000.00
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## DISBURSEMENTS.

Paid for labor.....	\$	469.68
Paid for material.....		530.32
		<hr/>
	\$	1,000.00
	\$	1,000.00

No. 20.

REPORT ON THE COLORADO INDUSTRIAL WORKSHOP FOR  
THE BLIND.

Examination from December 1, 1910, to November 30, 1911.

## MAINTENANCE FUND.

## RECEIPTS.

By appropriation (H. B. 465).....	\$	15,000.00
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## DISBURSEMENTS.

Merchandise .....	\$	594.03
Wages .....		369.18
Salaries .....		200.00
Expense .....		48.98
Rent .....		99.00
Transfer to cash fund.....		188.81
Balance November 30, 1911.....		13,500.00
		<hr/>
	\$	15,000.00
	\$	15,000.00

## BUILDING FUND.

By appropriation .....	\$	15,000.00
------------------------	----	-----------

Balance November 30, 1911.....	\$	15,000.00
		<hr/>
	\$	15,000.00
	\$	15,000.00

## EQUIPMENT FUND.

By appropriation .....	\$	2,000.00
------------------------	----	----------

Balance November 30, 1911.....	\$	2,000.00
		<hr/>
	\$	2,000.00
	\$	2,000.00

## CASH FUND.

## RECEIPTS.

Cash on hand December 1, 1910.....	\$	309.60
Received from accounts.....		3,055.84
Received from merchandise sales.....		3,370.02
Received from refunds.....		13.98
Received from machinery and tools sale.....		2.95
Received from maintenance fund (transfer).....		188.81

## DISBURSEMENTS.

Merchandise .....	\$ 2,269.41	
Wages .....	2,968.25	
Salaries .....	900.00	
Rent .....	297.00	
Expense .....	275.39	
Machinery and tools.....	10.26	
Furniture and fixtures.....	1.90	
Cash on hand November 30, 1911.....	218.99	
	\$ 6,941.20	\$ 6,941.20

No. 21.

## REPORT ON THE COLORADO STATE INSANE ASYLUM.

Examination from December 1, 1910, to November 30, 1911.

## MAINTENANCE FUND.

## RECEIPTS.

By balance December 1, 1910.....	\$ 6.46
Appropriation (H. B. No. 328, March 10, 1911).....	40,000.00
Appropriation (S. B. No. 152, May 31, 1911).....	120,000.00

## DISBURSEMENTS.

Transfer to state general fund, December 1, 1910.....	\$ 6.46
Salaries .....	28,123.13
Clothing .....	7,675.59
Provisions .....	37,676.60
Tobacco .....	1,088.70
Amusements .....	364.00
Drugs and medicine.....	369.16
Freight and express.....	149.88
Fuel and light.....	7,827.82
Parole and discharge.....	134.30
Printing and stationery.....	469.48
Repairs (ordinary) .....	2,014.18
Stable and feed.....	2,730.27
Telephone and telegraph.....	329.28
Water .....	2,998.95
Laundry supplies .....	907.20
Incidental expense .....	3,424.67
Beds, bedding and linen.....	1,920.28
Furniture and fixtures.....	1,260.74
Farm and garden.....	442.57
Tools and implements.....	120.14
Machinery .....	58.80
Balance November 30, 1911.....	59,914.26
	\$ 160,006.46
	\$ 160,006.46

## CASH FUND.

Balance December 1, 1910.....\$ 30,601.78

## RECEIPTS.

One-fifth mill levy..... 76,280.97  
Miscellaneous ..... 564.96

## DISBURSEMENTS.

By voucher—

Salaries .....	\$ 16,138.40	
Clothing .....	2,613.67	
Provisions .....	14,983.36	
Amusements .....	76.00	
Drugs and medicine.....	196.36	
Fuel and light.....	6,133.39	
Parole and discharge.....	48.90	
Printing and stationery.....	235.12	
Repairs (ordinary) .....	505.11	
Stable and feed.....	1,431.80	
Water .....	948.85	
Laundry supplies .....	757.93	
Furniture and fixtures.....	665.70	
Incidental expense .....	1,311.31	
Beds, bedding and linen.....	1,180.34	
Tools and implements.....	26.85	
Freight and express.....	49.27	
Telephone and telegraph.....	59.30	
Farm and garden.....	30.50	
Balance November 30, 1911.....	60,055.54	
	<hr/>	<hr/>
	\$ 107,447.70	\$ 107,447.70

## PATIENTS' CASH FUND.

## RECEIPTS.

Balance December 1, 1910.....\$ 1,331.71  
Receipts ..... 712.23

## DISBURSEMENTS.

Withdrawals .....	\$ 717.76	
Balance November 30, 1911: Cash in drawer, \$201.79; cash in bank, \$1,124.49 .....	1,326.28	
	<hr/>	<hr/>
	\$ 2,044.04	\$ 2,044.04

## MISCELLANEOUS CASH FUND.

## RECEIPTS.

Miscellaneous sales and collections.....\$ 590.50



## DISBURSEMENTS.

Paid State Treasurer.....	\$	564.95	
Balance November 30, 1911, in hands of Mr. Holt.....		25.55	
	\$	590.50	\$ 590.50

## REVOLVING FUND.

Cash on hand December 1, 1910.....	\$	500.00	
Cash on hand November 30, 1911.....	\$	500.00	
	\$	500.00	\$ 500.00

## COTTAGE ERECTION FUND.

Balance December 1, 1910.....	\$	9.31	
Transferred to State General Fund (by S. B. No. 18, February 21, 1911) .....	\$	9.31	
	\$	9.31	\$ 9.31

## STEAM-HEATING FUND.

Balance December 1, 1910.....	\$	2,198.98	
Vouchers paid .....	\$	1,288.51	
Transferred to State General Fund (by S. B. No. 18, February 21, 1911) .....		919.47	
	\$	2,198.98	\$ 2,198.98

## INSURANCE FUND.

Balance December 1, 1910.....	\$	214.10	
Transferred to State General Fund (by S. B. No. 18, February 21, 1911) .....	\$	214.10	
	\$	214.10	\$ 214.10

## REPAIR FUND.

Balance December 1, 1910.....	\$	29.08	
Transferred to State General Fund (by S. B. No. 18, February 21, 1911) .....	\$	29.08	
	\$	29.08	\$ 29.08

## COTTAGE FURNISHING FUND.

Balance December 1, 1910.....	\$	4.69	
Transferred to State General Fund (by S. B. No. 18, February 21, 1911) .....	\$	4.69	
	\$	4.69	\$ 4.69

## KITCHEN VENTILATION FUND.

Balance December 1, 1910.....	\$	510.95	
Transferred to State General Fund (by S. B. No. 18, February 21, 1911) .....	\$	510.95	
	\$	510.95	\$ 510.95

## PURCHASE FUND.

Balance December 1, 1910.....	\$	125.20	
Transferred to State General Fund (by S. B. No. 18, February 21, 1911) .....	\$	125.20	
	\$	125.20	\$ 125.20

## IMPROVEMENT AND REPAIR FUND.

Appropriation (S. B. No. 152).....	\$	5,000.00	
Vouchers paid .....	\$	1,628.79	
Balance November 30, 1911.....		3,371.21	
	\$	5,000.00	\$ 5,000.00

## PURCHASE OF LOTS FUND.

Appropriation (S. B. No. 152).....	\$	35,000.00	
Balance November 30, 1911.....	\$	35,000.00	
	\$	35,000.00	\$ 35,000.00

## LIBRARY AND MUSICAL INSTRUMENT FUND.

Appropriation (S. B. No. 152).....	\$	1,500.00	
Balance November 30, 1911.....	\$	1,500.00	
	\$	1,500.00	\$ 1,500.00

## PURCHASE OF FARM FUND.

Appropriation (S. B. No. 152).....	\$	40,000.00	
Balance November 30, 1911.....	\$	40,000.00	
	\$	40,000.00	\$ 40,000.00

## COMMISSIONERS' SALARIES.

J. W. Finkbinder.....	\$	450.00
W. W. Grant.....		375.00

No. 22.

## REPORT ON THE COLORADO SCHOOL FOR MUTE AND BLIND.

Examination from December 1, 1910, to November 30, 1911.

## MAINTENANCE FUND.

## RECEIPTS.

Received from tax levy, one-fifth mill.....	\$	50,573.26
Received from board and tuition.....		699.99
Received from miscellaneous collections.....		2,649.04
Received from W. K. Argo, Superintendent (deposit account, incidentals).....		200.00

## DISBURSEMENTS.

Clothing .....	\$ 946.39	
Drugs and hospital supplies.....	187.58	
Dry goods and bedding.....	1,387.64	
Food .....	12,474.29	
Fuel .....	3,069.87	
Furniture .....	309.43	
Garden and grounds.....	189.00	
Household supplies .....	1,093.64	
Insurance .....	413.28	
Laundry supplies .....	220.02	
Lighting .....	1,187.58	
Live-stock vehicles .....	547.55	
Medical attendance, dentistry.....	481.25	
Miscellaneous .....	217.76	
Postage, telephone, etc.....	309.14	
Printing and advertising.....	84.55	
Provender .....	3,456.82	
Repairs and improvements.....	4,177.21	
Salaries and wages.....	48,088.63	
School supplies .....	1,060.21	
Shop expense .....	1,346.82	
Stationery and office supplies.....	46.30	
Traveling expense .....	771.55	
Water .....	610.93	
Interest .....	146.16	
Revolving fund .....	500.00	
Repairs and improvements, extraordinary.....	2,477.03	
Deficit November 30, 1911.....		1,678.34
	<hr/>	<hr/>
	\$ 85,800.63	\$ 85,800.63

## LIBRARY FUND.

Balance December 1, 1910.....	\$ 310.56	
Receipts .....		577.25
Vouchers paid .....	\$ 697.24	
Balance November 30, 1911.....	190.57	
	<hr/>	<hr/>
	\$ 887.81	\$ 887.81

## SUPERINTENDENT'S REVOLVING FUND.

Received from maintenance fund, February 9, 1911 .....	\$ 500.00	
Cash on hand November 30, 1911.....	\$ 500.00	
	<hr/>	<hr/>
	\$ 500.00	\$ 500.00

## SUPERINTENDENT'S MISCELLANEOUS CASH FUND.

## RECEIPTS.

Balance December 1, 1910.....	\$	200.00
Rent .....		576.00
Refund .....		1.25
Board and tuition.....		1,049.97
Miscellaneous collections .....		2,908.67

## DISBURSEMENTS.

Paid treasurer, account of maintenance, board and tuition.....	\$	699.99
Paid treasurer, account of maintenance fund, amount of deficit account in hands of superintendent for incidental expense .....		200.00
Paid treasurer, account maintenance fund, from miscellaneous collections .....		2,649.04
Paid treasurer, account of library fund.....		463.25
Balance in hands of superintendent November 30, 1911.....		723.61
	\$	4,735.89
	\$	4,735.89

## BUILDING FUND.

By appropriation (S. B. No. 3, 1911).....	\$	60,000.00
Balance November 30, 1911.....	\$	60,000.00
	\$	60,000.00
	\$	60,000.00

## ATTIC FLOOR, LOCKERS, ETC.

By appropriation (S. B. No. 3, 1911).....	\$	400.00
Balance November 30, 1911.....	\$	400.00
	\$	400.00
	\$	400.00

## HEAT, PLUMBING, AND FINISHING BARN AND STOREROOM FUND.

By appropriation (S. B. No. 3, 1911).....	\$	1,000.00
Balance November 30, 1911.....	\$	1,000.00
	\$	1,000.00
	\$	1,000.00

## STRATTON FUND.

## RECEIPTS.

Balance December 1, 1910.....	\$	610.17
Received from interest, coupons on water bonds .....		1,020.00
Received from interest on deposits.....		19.09

## DISBURSEMENTS.

Distributed in prizes.....	\$	934.44
Balance November 30, 1911.....		714.82
	\$	1,649.26
	\$	1,649.26

SPECIAL APPROPRIATION.  
(H. B. No. 40, 1911.)

Deficit, December 1, 1910.....	\$ 3,402.21	
Porch for Girls' Hall.....	153.75	
Deficit November 30, 1911.....		\$ 3,555.96
	<u>\$ 3,555.96</u>	<u>\$ 3,555.96</u>

SALARY AND EXPENSE OF MEMBERS OF BOARD.

	Salary.	Expense.
R. L. Hubbard.....	\$ 150.00	\$ 135.00
Mrs. M. J. McDonald.....	150.00	67.50
E. J. Eaton.....	75.00	.....
	<u>\$ 375.00</u>	<u>\$ 202.50</u>
A. J. Lawton, treasurer, for clerical help.....	120.00	

No. 23. REPORT ON THE STATE NORMAL SCHOOL.

Examination from December 1, 1910, to November 30, 1911.

MAINTENANCE FUND.

RECEIPTS.

One-fifth mill tax.....	\$ 80,586.34
Cash received from McKelvy, secretary to president .....	22,930.15
Rent .....	333.32
Alumni account .....	18.00
Public school fund.....	1,051.34
Refund from Training School fund.....	347.70
Fines in library.....	55.00

DISBURSEMENTS.

Deficit November 30, 1911.....	\$ 19,349.71
Salaries .....	76,473.02
Chemical and physical.....	119.32
Domestic economy .....	497.73
Sloyd .....	664.99
Library .....	2,570.41
Art .....	116.92
Furniture .....	941.70
Building .....	4,904.98
Fuel .....	2,449.06
Light .....	653.97
Postage .....	594.29
Freight and express.....	609.24
Advertising .....	460.84

Printing and stationery.....	601.16	
Repairs .....	471.44	
Labor .....	4,053.25	
Institute .....	1,236.28	
Trustee .....	1,354.40	
General expense .....	6,133.69	
Museum .....	39.60	
Biology .....	23.20	
Summer School .....	9,010.30	
Model School .....	56.64	
Training School .....	15.01	
Manual Training .....	104.57	
Catalogues and bulletins.....	56.00	
Expense of grounds.....	41.50	
School supplies .....	29.60	
School visitor .....	331.50	
Telephone and telegraph.....	88.27	
Miscellaneous expense .....	443.40	
Overdraft November 30, 1911.....		29,129.14
	\$ 134,500.99	\$ 134,500.99

## TRAINING SCHOOL BUILDING FUND.

Balance cash on hand December 1, 1910.....\$ 47,200.00

## DISBURSEMENTS.

By vouchers paid.....	\$ 19,700.00	
Building .....	22,608.86	
Equipment .....	255.29	
Furniture and fixtures.....	1,280.16	
Improvement of grounds.....	23.70	
Transfer to tax fund.....	347.70	
Balance cash on hand November 30, 1911.....	2,984.29	
	\$ 47,200.00	\$ 47,200.00

## STATE NORMAL SCHOOL (GUNNISON NORMAL).

## RECEIPTS.

Received from Gunnison County High School Board .....\$ 2,500.00

## DISBURSEMENTS.

Contingent fund to Miss Carpenter (revolving fund) .....	\$ 100.00
Salaries .....	3,026.58
Physics and biology.....	5.70
Art .....	8.80
Domestic science .....	341.11

Manual training .....	128.07	
Improvement of grounds.....	27.10	
Building .....	603.21	
Furniture .....	53.00	
Fuel .....	89.84	
Postage .....	9.22	
Freight and express.....	109.57	
Printing and stationery.....	52.25	
Labor .....	504.48	
Trustee .....	292.25	
Catalogues and bulletins.....	125.50	
Traveling account, school business.....	226.00	
Telephones .....	12.24	
Miscellaneous expense .....	43.70	
Overdraft November 30, 1911.....		3,258.65
		<hr/>
	\$ 5,758.65	\$ 5,758.65

## EXPENSE OF MEMBERS OF BOARD CHARGED TO THIS FUND.

	Salary.	Expense.	Total.
L. W. Markham.....	\$ 40.00	\$ 100.15	\$ 140.15
H. V. Kepner.....	.....	66.45	66.45
G. M. Houston.....	.....	21.85	21.85
Mrs. F. A. Rhoads.....	10.00	25.30	35.30
A. J. Park, secretary (not a member).....	.....	28.50	28.50
	<hr/>	<hr/>	<hr/>
	\$ 50.00	\$ 242.25	\$ 292.25
Total salaries .....	\$ 50.00		
Total expense .....		242.25	
		<hr/>	
Grand total .....		\$ 292.25	
Less Park's expense.....		28.50	
		<hr/>	
Net total for members.....		\$ 263.75	

## TRUST FUND.

## RECEIPTS.

Balance December 1, 1910.....	\$ 365.12
Received from trust fund.....	538.88
Received from library account .....	6,592.65
Received from fee fund.....	6,020.00
Received from Training School fund (for money advanced for freight).....	180.97
Refund from Miss Eleanor Wilkinson (Domestic Science) .....	4.86
Received from sale of tickets (Summer School).....	29.75

## SECOND ANNUAL REPORT

## DISBURSEMENTS.

Paid library accounts.....	\$ 8,568.10	
Paid A. J. Park, secretary of board.....	4,113.01	
Balance on hand November 30, 1911.....	1,051.12	
	<hr/>	
	\$ 13,732.23	\$ 13,732.23

## FEE FUND.

## RECEIPTS.

Received from fees.....	\$ 9,885.00
Received from Summer School Fee Book 4, page 193.....	3,342.00
Received from Fall Term Fee Book 4, page 193.....	5,903.00

## DISBURSEMENTS.

Paid A. J. Park, secretary.....	\$ 18,531.12	
Paid trust fund.....	6,558.88	
Winifred Chase (withdrawal).....	10.00	
Harley Dickey (withdrawal).....	6.00	
Gladys Twist (withdrawal).....	10.00	
Refund Zeta P. Bradley.....	6.00	
Refund Maggie High.....	5.00	
Refund Mrs. Amanda Kutzleb.....	3.00	
	<hr/>	
	\$ 25,130.00	\$ 25,130.00

## LOAN FUND.

## RECEIPTS.

Cash on hand December 1, 1910.....	\$ 500.00
Due from E. S. Hewitt.....	150.00
Due from W. B. Mooney.....	100.00
Due from Z. H. Snyder.....	25.00
Cash received from loans.....	182.80

## DISBURSEMENTS.

Loaned Z. X. Snyder.....	\$ 25.00	
Loaned W. B. Mooney.....	100.00	
Loaned E. L. Hewitt.....	150.00	
Cash advanced on loans.....	182.80	
Due from E. L. Hewitt, November 30, 1911.....	150.00	
Due from W. B. Mooney November 30, 1911.....	100.00	
Due from Z. X. Snyder November 30, 1911.....	25.00	
Cash on hand November 30, 1911.....	225.00	
	<hr/>	
	\$ 957.80	\$ 957.80



## EXPENSE OF MEMBERS OF BOARD (GREELEY NORMAL).

	Salary.	Expense.	Total.
L. M. Markham.....	\$ 255.00	\$ 533.00	\$ 788.00
M. R. Welch.....	45.00	123.40	168.40
Mrs. F. A. Rhoads.....	65.00	59.80	124.80
H. V. Kepner.....	.....	75.80	75.80
W. T. Dunleavy.....	.....	106.40	106.40
Geo. Ketherrington .....	.....	79.55	79.55
G. M. Houston.....	.....	3.65	3.65
Expense members (no one in particular).....	.....	27.00	27.00
	<hr/>	<hr/>	<hr/>
	\$ 365.00	\$ 1,008.60	\$ 1,373.60
Total salary .....	\$ 365.00		
Total expense .....		1,008.60	
		<hr/>	
Grand total .....		\$ 1,373.60	

## EXPENSE OF MEMBERS OF BOARD (GUNNISON NORMAL).

	Salary.	Expense.	Total.
L. W. Markham.....	\$ 40.00	\$ 100.15	\$ 140.15
H. V. Kepner.....	.....	66.45	66.45
G. W. Houston.....	.....	21.85	21.85
Mrs. T. A. Rhoads.....	10.00	25.30	35.30
A. J. Park, secretary (not a member).....	.....	28.50	28.50
	<hr/>	<hr/>	<hr/>
	\$ 50.00	\$ 242.25	\$ 292.25
Total salary .....	\$ 50.00		
Total expense .....		242.25	
		<hr/>	
Grand total .....		\$ 292.25	

No. 24.

## REPORT ON THE COLORADO STATE PENITENTIARY.

Examination from December 1, 1910, to November 30, 1911.

## MAINTENANCE FUND.

## RECEIPTS.

By appropriation (H. B. No. 51).....	\$ 35,000.00
By appropriation .....	190,000.00

## DISBURSEMENTS.

Officers' salaries .....	\$ 11,984.91
Guards' salaries .....	38,079.03
Stationery and office expense.....	1,457.50
Provisions .....	24,276.16

Clothing, boots and shoes.....	8,920.24	
Beds, bedding and towels.....	896.51	
Drugs and medicine.....	840.96	
Tobacco .....	328.15	
General expense .....	6,547.43	
Expense of leased gardens.....	759.84	
Arms and ammunition.....	20.75	
Team and tackle.....	85.15	
Forage .....	1,909.28	
Discharged, escaped and paroled.....	2,164.45	
Improvements and repairs.....	1,266.43	
Fuel and light.....	7,777.25	
Lime kiln and quarry.....	1,323.55	
Stone yard and quarry.....	217.10	
Horses and vehicles.....	922.07	
Poultry .....	343.29	
Hogs and calves.....	1,198.66	
Chaplain .....	900.00	
Physician .....	1,200.00	
Stable and feed expense.....	752.70	
Commissioner's salary and expense.....	471.22	
Furniture and fixtures.....	135.50	
Incidental expense (not specified).....	1,411.65	
Farm and garden.....	85.20	
Balance November 30, 1911. ....	108,725.02	
	<hr/>	<hr/>
	\$ 225,000.00	\$ 225,000.00

## CONVICT LABOR FUND.

## RECEIPTS.

Balance in hands of State Treasurer, December 1, 1910.....	\$	7,257.30
Paid State Treasurer.....		19,667.95

## DISBURSEMENTS.

Salaries of officers.....	\$	826.93
Salaries of guards.....		3,438.66
Salaries of employes and physicians.....		100.00
Clothing, shoes, etc.....		783.76
Provisions .....		5,871.47
Tobacco .....		1,443.90
Ammunition .....		.85
Drugs and medicines.....		143.21
Fuel and light.....		929.82
Printing, stationery and office expense.....		165.06
Stable and feed.....		1.30
Incidental expense .....		512.39

Hogs and cows.....	7.25	
Farm and gardens.....	140.00	
Lime kiln and quarries.....	164.25	
General expense .....	146.00	
Expense of leased gardens.....	609.79	
Team and tackle.....	13.18	
Discharges .....	13.95	
Improvements and repairs.....	159.25	
Stone yards and quarries.....	.46	
Beds, bedding and linen.....	31.99	
Balance November 30, 1911.....	11,421.86	
	<hr/>	
	\$ 26,925.25	\$ 26,925.25

## EARNING FUND CASH.

## RECEIPTS.

Balance December 1, 1910.....	\$ 5,630.60
Receipts .....	16,020.34

## DISBURSEMENTS.

Paid State Treasurer.....	\$ 19,667.95
Balance November 30, 1911.....	1,982.99
	<hr/>
	\$ 21,650.94
	\$ 21,650.94

## PRISONERS' CASH.

## RECEIPTS.

Balance December 1, 1910.....	\$ 5,524.65
Receipts .....	15,265.09

## DISBURSEMENTS.

Withdrawals by inmates.....	\$ 14,587.16
Balance cash on hand November 30, 1911.....	5,047.03
Vouchers drawn upon maintenance fund and cashed from this fund by Warden Cleghorn, as follows:	
Voucher No. 18168, March 9, 1910, John Cleghorn.....	250.00
Voucher No. 18169, March 9, 1910, John Cleghorn.....	108.00
Voucher No. 18170, March 9, 1910, John Cleghorn.....	350.00
Voucher No. 18172, March 9, 1910, John Cleghorn.....	43.55
Voucher No. 18173, March 9, 1910, Mrs. M. A. Cleghorn.....	104.00
Voucher No. 18196, March 9, 1910, R. L. Taylor .....	300.00
	<hr/>
	\$ 20,789.74
	\$ 20,789.74

## COMMISSION ACCOUNT.

## RECEIPTS.

Balance on hand December 1, 1910.....	\$ 185.08
Receipts .....	316.25

## SECOND ANNUAL REPORT

## DISBURSEMENTS.

Supplies .....	\$ 314.87	
Balance November 30, 1911.....	185.46	
	<hr/>	<hr/>
	\$ 501.33	\$ 501.33

## LIBRARY ACCOUNT.

## RECEIPTS.

Balance December 1, 1910.....	\$ 275.65	
Receipts, sale of tickets, etc.....	1,188.00	

## DISBURSEMENTS.

Library supplies, etc.....	\$ 1,135.97	
Balance November 30, 1911.....	327.68	
	<hr/>	<hr/>
	\$ 1,463.65	\$ 1,463.65

## PAROLE OFFICERS' FUND.

## RECEIPTS.

By appropriation .....	\$ 1,000.00	
By appropriation .....	5,000.00	

## DISBURSEMENTS.

Vouchers paid .....	\$ 2,659.41	
Balance November 30, 1911.....	3,340.59	
	<hr/>	<hr/>
	\$ 6,000.00	\$ 6,000.00

## DENVER AND FORT COLLINS ROAD.

By appropriations (S. B. No. 437, 1909).....	\$ 3,480.00	
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## DISBURSEMENTS.

Vouchers issued .....	\$ 3,462.73	
Balance November 30, 1911.....	17.27	
	<hr/>	<hr/>
	\$ 3,480.00	\$ 3,480.00

## NEW BARN FUND.

Ledger shows as follows, but this appropriation was vetoed by the Governor, so account should be closed:

By appropriation .....	\$ 5,000.00	
By transfer general repair fund, January 31, 1911.....	351.24	
Vouchers drawn, April 30, 1911.....	\$ 351.24	
Balance June 30, 1911.....	5,000.00	
	<hr/>	<hr/>
	\$ 5,351.24	\$ 5,351.24

## GENERAL REPAIRS AND IMPROVEMENT.

By appropriation .....	\$ 12,000.00	
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## DISBURSEMENTS.

Vouchers issued .....	\$	3,692.43	
Transfer to new barn fund.....		351.24	
Error in entering amount of appropriation.....		6,000.00	
Balance November 30, 1911.....		1,956.33	
	\$	12,000.00	\$ 12,000.00

## EXPENSE OF MEMBERS OF BOARD OF CONTROL.

	Salary.	Expense.	Total.
Helen L. Grenfell.....	\$ 300.00	.....	\$ 300.00
Jesse Harris .....	.....	\$ 35.75	35.75
Charles Munn .....	133.87	1.60	135.47
	\$ 433.87	\$ 37.35	\$ 471.22

## CASH ACCOUNT.

November 30, 1911, on hand.....	\$	8,699.71	
Prisoners' account (cash items).....	\$	1,155.55	
Prisoners' cash .....		5,047.03	
Library fund .....		327.68	
Commission fund .....		186.46	
Convict labor fund.....		1,982.99	
	\$	8,699.71	\$ 8,699.71

No. 25.

## REPORT ON THE COLORADO STATE REFORMATORY.

Examination from December 1, 1910, to November 30, 1911.

## MAINTENANCE FUND.

## RECEIPTS.

Appropriation (H. B. No. 109).....	\$	16,000.00
Appropriation (H. B. No. 271).....		79,000.00

## DISBURSEMENTS.

Salaries of Board of Control.....	\$	578.50
Salaries of officers.....		5,609.56
Salaries of guards.....		10,872.40
Clothing, shoes, etc.....		5,072.14
Expense of officers and board of Control.....		911.85
Provisions .....		8,556.40
Drugs and medicines.....		259.55
Freight, express and drayage.....		7,490.59
Fuel and lights.....		3,700.18
Insurance .....		173.00

Paroles and discharges.....	4,285.72	
Printing, stationery and postage.....	432.82	
Repairs .....	1,313.40	
School expense .....	433.50	
Stable and feed.....	3,839.96	
Telephone and telegraph.....	201.05	
Laundry supplies .....	71.55	
incidental expense .....	1,262.59	
Beds, bedding and linen.....	649.21	
Furniture and fixtures.....	153.71	
Library .....	12.60	
Live stock, vehicles and harness.....	2,999.33	
Machinery .....	110.85	
Tools and implements.....	792.71	
Salaries of employes.....	1,328.14	
Farm and garden.....	520.63	
Hospital and ward expense.....	241.50	
Arms and ammunition.....	3.35	
Balance November 30, 1911.....	33,118.21	
	<hr/>	<hr/>
	\$ 95,000.00	\$ 95,000.00

## EXPENSE OF MEMBERS OF BOARD OF CONTROL

	Salary.	Expense.
J. H. Maupin.....	.....	.....
Helen L. Grenfell.....	\$ 100.00	\$ 48.00
Jessee Harris .....	.....	7.00
	<hr/>	<hr/>
	\$ 100.00	\$ 55.00

## BUILDING FUND (STABLE).

Appropriation (H. B. No. 271).....	\$ 5,000.00
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## DISBURSEMENTS.

Vouchers paid .....	\$ 4,508.35	
Balance November 30, 1911.....	491.65	
	<hr/>	<hr/>
	\$ 5,000.00	\$ 5,000.00

## INMATES' CASH.

## RECEIPTS.

Cash on hand December 1, 1910.....	\$ 194.88
Receipts .....	1,771.47

## DISBURSEMENTS.

Withdrawals .....	\$ 1,867.66	
Cash on hand November 30, 1911.....	98.69	
	<hr/>	<hr/>
	\$ 1,966.35	\$ 1,966.35

## WARDEN'S CASH FUND.

## RECEIPTS.

Cash on hand (state) December 1, 1910.....	\$	487.75	
Cash on hand (library).....		13.57	
Received from library entertainment.....		4.30	
Received from sale of tobacco.....		1.25	
Received from farm sales.....		1,633.72	
Received from U. S. Board of Prisoners.....		149.50	
Received from refund on freight.....		31.40	

## DISBURSEMENTS.

Paid State Treasurer.....	\$	1,131.40	
Transferred to library and entertainment.....		17.87	
Balance on hand November 30, 1911.....		1,172.23	
		<hr/>	
	\$	2,321.50	\$ 2,321.50

## STATE TREASURER'S FUND.

Receipts from warden.....	\$	1,131.40	
Balance in hands of State Treasurer, November 30, 1911.....	\$	1,131.40	
		<hr/>	
	\$	1,131.40	\$ 1,131.40

## LIBRARY FUND.

## RECEIPTS.

Cash on hand December 1, 1910.....	\$	13.57	
Received, donations, etc.....		8.85	
Transferred from Neal Foster (inmate).....		14.75	

## DISBURSEMENTS.

Purchase of baseballs.....	\$	5.00	
Cash on hand November 30, 1911.....		32.17	
		<hr/>	
	\$	37.17	\$ 37.17

## No. 26. REPORT ON THE SOLDIERS' AND SAILORS' HOME.

Examination from December 1, 1910, to November 30, 1911.

## CASH FUND.

## RECEIPTS.

Government fund, balance November 30, 1911.....	\$	5,454.61	
Receipts .....		24,962.48	

## SECOND ANNUAL REPORT

## DISBURSEMENTS.

Current expense .....	\$ 4,274.82	
Subsistence .....	9,969.25	
Clothing, etc.....	2,240.76	
Household .....	4,167.37	
Hospital .....	2,735.91	
Construction .....	1,203.85	
Farm .....	2,525.51	
Balance November 30, 1911.....	3,299.62	
	<hr/>	<hr/>
	\$ 30,417.09	\$ 30,417.09

## MAINTENANCE FUND.

Amount appropriated by the Eighteenth General Assembly for the year 1911 (H. B. No. 291) .....\$ 37,500.00

## DISBURSEMENTS.

By vouchers—		
Current expense .....	\$ 5,178.82	
Subsistence .....	7,643.05	
Clothing .....	2,631.21	
Household .....	3,769.86	
Hospital .....	3,116.20	
Construction .....	1,417.57	
Farm .....	2,664.75	
Balance November 30, 1911.....	11,078.54	
	<hr/>	<hr/>
	\$ 37,500.00	\$ 37,500.00

## CONTINGENT FUND.

Balance on hand November 30, 1910.....	\$ 2,151.48	
Receipts .....		5,091.01
Disbursements .....	\$ 3,586.79	
Balance on November 30, 1911.....	3,655.80	
	<hr/>	<hr/>
	\$ 7,242.49	\$ 7,242.49

## SUMMARY OF APPROPRIATIONS. .

Amounts appropriated by the Eighteenth General Assembly (H. B. No. 291):		
Cement root cellar.....	\$ 2,500.00	
New building .....	15,000.00	
Maintenance for 1912.....	37,500.00	
Balance November 30, 1911.....	\$ 55,000.00	
	<hr/>	<hr/>
	\$ 55,000.00	\$ 55,000.00



No. 27.

## REPORT ON THE STATE SCHOOL OF MINES, GOLDEN, COLORADO.

Examination from December 1, 1910, to November 30, 1911.

## GENERAL ADMINISTRATION FUND.

## RECEIPTS.

Balance December 1, 1910 (in bank).....	\$	27,057.15
Revenue from mill levy.....		80,739.92
Students' fees and tuition.....		35,828.50
Sales—		
Old equipment .....	\$	35.00
Rocks, minerals and fossils.....		160.69
Platinum .....		1,469.85
Engineering shop .....		567.87
Books, pamphlets, etc.....		62.23
Assay and metallurgy supplies.....		116.25
Light .....		7.00
Miscellaneous supplies .....		86.67
Wood shop .....		110.12
Chemistry supplies .....		4.83
		<hr/>
		2,620.50
Other sources—		
Rents .....	\$	570.00
Interest on deposits.....		219.45
Sale of Integral Club tickets.....		486.15
Assay and determinations.....		20.85
Refund from senior trip.....		33.20
Miscellaneous sources .....		21.55
		<hr/>
		1,351.20
Gifts—		
Edward G. Stoiber prize library fund.....		300.00
Notes receivable (loan funds):		
Vinson Walsh loan fund.....		121.45
Natalie H. Hammond loan fund.....		105.45
Money advanced by Woods-Rubey National Bank.....		6,400.00

## DISBURSEMENTS.

Salaries .....	\$	52,906.72
Miscellaneous and other expense.....		18,224.37
Repairs and renewals.....		305.63
Laboratory expense .....		10,711.17
		<hr/>

\$ 82,147.89

Equipment ledger .....	6,983.26	
Wood shop .....	2,753.29	
Engineering shop .....	10,205.87	
Chemistry supplies .....	1,398.25	
Buildings .....	428.59	
Assay supplies .....	1,304.25	
V. Walsh research fund.....	607.53	
To transfer V. Walsh research fund.....	1,687.68	
Students' refund .....	4,493.08	
Grounds .....	288.67	
V. Walsh loan fund.....	300.00	
To transfer V. Walsh loan fund.....	471.45	
Geology and mineralogy.....	1,040.55	
Testing plant .....	34,839.98	
Testing plant site.....	1,150.00	
Account payable .....	3,000.00	
Natalie H. Hammond loan fund.....	225.00	
To transfer Natalie H. Hammond loan fund.....	555.45	
Stoiber prize fund.....	150.00	
To transfer Stoiber prize fund.....	450.00	
Balance November 30, 1911.....	43.33	
	\$ 154,524.17	\$ 154,524.17

## TESTING PLANT FUND.

## RECEIPTS.

Balance in bank December 1, 1911.....	\$ 6,260.40
Loan returned from general fund.....	34,839.98
Testing plant site from general fund transfer.....	1,150.00

## DISBURSEMENTS.

Vouchers paid .....	\$ 42,058.71
Balance November 30, 1911 (in bank).....	191.67
	\$ 42,250.38
	\$ 42,250.38

## ATHLETIC ASSOCIATION FUND.

## RECEIPTS.

Balance in bank December 1, 1910.....	\$ 3,390.75
Students' athletic fees.....	2,695.00
Sale of tickets.....	694.35

## DISBURSEMENTS.

Vouchers paid .....	\$ 6,202.89	
Voucher No. 19912, transfer to registrar's revolving fund.....	100.00	
Voucher No. 20549, transfer to athletic revolving fund .....	100.00	
Balance November 30, 1911 (in bank).....	377.21	
	<hr/>	
	\$ 6,780.10	\$ 6,780.10
Due December 1, 1910, on notes given by students several years ago.....		1,422.94
Which has been charged off to profit and loss. ....	\$ 1,422.94	
	<hr/>	
	\$ 1,422.94	\$ 1,422.94
Due November 30, 1911, from students now in school, as shown from student's ledger.\$		988.48

## SALARIES AND EXPENSE OF BOARD OF TRUSTEES.

*James T. Smith, secretary, salary.....	\$ 150.00	
Service writing biennial report.....	50.00	
Expense attending meetings.....	8.50	
	<hr/>	
		\$ 208.50
*Joseph F. Jaffa, services as lecturer on mining and corporation law..\$	150.00	
Expense attending meetings.....	5.50	
	<hr/>	
		155.50
Fred C. Steinhaeur, expense attending meeting.....		2.50
Frank Bulkley, expense attending meeting.....		10.00

## VINSON WALSH RESEARCH FUND. (Cash)

By transfer from general fund, July 27, 1911.....	\$ 1,687.68
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## DISBURSEMENTS.

Vouchers paid .....	\$ 204.00	
Balance November 30, 1911 (in bank).....	1,483.68	
	<hr/>	
	\$ 1,687.68	\$ 1,687.68

## EDWARD G. STOIBER PRIZE AND LIBRARY CASH FUND.

## RECEIPTS.

By transfer from general fund, July 27, 1911.....	\$ 450.00
Gift from Mrs. Stoiber.....	300.00

## DISBURSEMENTS.

Vouchers paid .....	\$ 135.71	
Balance November 30, 1911 (in bank).....	614.29	
	<hr/>	
	\$ 750.00	\$ 750.00

\*These items appear to be in violation of the law. (See chapter 227, page 588, section 1, Session Laws of 1907.)

## NATALIE H. HAMMOND CASH LOAN FUND.

## RECEIPTS.

By transfer from general fund, July 27, 1911.....	\$	555.45	
Loan returned .....		25.90	
Balance November 30, 1911 (in bank).....	\$	581.35	
	\$	581.35	\$ 581.35

## VINSON WALSH CASH LOAN FUND.

## RECEIPTS.

By transfer from general fund, July 13, 1911.....	\$	471.45	
Loans returned .....		265.51	

## DISBURSEMENTS.

Loans made .....	\$	275.00	
Balance November 30, 1911 (in bank).....		461.96	
	\$	736.96	\$ 736.96

NOTE: The above funds were carried in general fund until July, 1911, when they were transferred to the individual accounts.

## SUMMARY.

## Cash in Bank November 30, 1911.

General administration fund.....	\$	43.38	
Testing plant fund.....		191.67	
Athletic Association fund.....		377.21	
Vinson Walsh research fund.....		1,483.68	
Edward G. Stoiber prize library fund.....		614.29	
Natalie H. Hammond loan fund.....		581.35	
Vinson Walsh loan fund.....		461.96	
Total .....	\$	3,753.54	

## GENERAL ADMINISTRATION FUND.

(H. M. Rubey, Treasurer.)

Balance November 30, 1911.....	\$	43.38	
Money due Woods-Rubey National Bank.....	\$	6,400.00	
Actual deficit November 30, 1911.....		6,356.62	
	\$	6,400.00	\$ 6,400.00

NOTE: The registrar books show a balance in bank:

General fund of November 30, 1911.....	\$	43.38	
Two outstanding checks, November 30, 1911.....		66.66	
Bank balance November 30, 1911.....	\$	110.04	

## ORE-DRESSING AND METALLURGICAL PLANT.

Appropriation by Eighteenth General Assembly for completion and operation .....		\$ 50,000.00
Balance November 30, 1911.....	\$ 50,000.00	
	\$ 50,000.00	\$ 50,000.00

## SECRETARY'S REVOLVING FUND.

Cash on hand December 1, 1910.....		\$ 1,500.00
Received by transfer from athletic fund.....		100.00
Cash in bank November 30, 1911.....	\$ 1,600.00	
	\$ 1,600.00	\$ 1,600.00

## ATHLETIC REVOLVING FUND.

Transfer from Athletic Association fund.....		\$ 100.00
Balance November 30, 1911.....	\$ 100.00	
	\$ 100.00	\$ 100.00

## STATE TREASURER'S ACCOUNT.

Balance in hands of State Treasurer.....		\$ 2,296.48
Received from mill levy.....		79,281.74
Paid treasurer School of Mines.....	\$ 80,739.92	
Balance in hands of State Treasurer November 30, 1911.....	838.30	
	\$ 81,578.22	\$ 81,578.22

## INTEREST.

Voucher.	Date.		
19724	Dec. 8, 1910.	Paid Mary Heimberger.....	\$ 90.00
19867	Jan. 12, 1911.	Paid Mary Heimberger.....	15.00
20042	Feb. 9, 1911.	Paid Woods-Rubey National bank .....	12.67
20184	Mar. 9, 1911.	Paid Woods-Rubey National bank .....	15.66
20339	Apr. 13, 1911.	Paid Woods-Rubey National bank .....	17.29
20464	May 11, 1911.	Paid Woods-Rubey National bank .....	10.02
20592	June 8, 1911.	Paid Woods-Rubey National bank .....	69.91
20649	July 13, 1911.	Paid Woods-Rubey National bank .....	119.50
20714	Aug. 17, 1911.	Paid Woods-Rubey National bank .....	151.16
20776	Sept. 14, 1911.	Paid Woods-Rubey National bank .....	139.37
20891	Oct. 12, 1911.	Paid Woods-Rubey National bank .....	76.40
21005	Nov. 9, 1911.	Paid Woods-Rubey National bank .....	31.31
			\$ 748.29

## EXPENSE LEDGER TRIAL BALANCE.

Athletic, exp. ....	\$ 20.86
Building and grounds, exp.....	7,666.89

Building and grounds, R. & R.....	1,263.51	
Chemistry, exp. ....	6,633.28	
Civil engineering, exp.....	1,900.09	
Electrical engineering, exp.....	1,900.00	
Geology and mineralogy, exp.....	5,366.64	
Heat, light and power, exp.....	10,322.37	
Heat, light and power, R. & R.....	489.15	
Insurance, exp. ....	3,836.87	
Interest, exp. ....	528.84	
Integral Club, exp.....	171.01	
Library, exp. ....	1,160.77	
Machine shop, exp.....	53.35	
Mathematics, exp. ....	4,564.87	
Metallurgy and assaying, exp.....	5,300.00	
Mechanical engineering, exp.....	4,422.22	
Mining engineering, exp.....	4,172.22	
Miscellaneous, exp. ....	2,518.24	
Physics, exp. ....	2,088.88	
Photography, exp. ....	45.83	
President's office, exp.....	6,518.26	
Printing and stationery, exp.....	4,961.63	
Registrar's office, exp.....	2,135.32	
Telephone, exp. ....	362.32	
Wood shop, exp.....	158.08	
Laboratory expense—		
Assaying .....	422.21	
Chemistry .....	7,498.88	
Cement .....	10.63	
Civil engineering .....	1,090.58	
Drawing .....	210.36	
Electricity .....	587.72	
Electrometallurgy .....	138.52	
Geology and mineralogy.....	1,054.00	
Hydraulics .....	82.42	
Mechanical engineering .....	625.15	
Metallurgy .....	2,308.59	
Mining .....	564.74	
Physics .....	1,093.62	
Testing strength of materials.....	5.45	
General ledger .....		\$ 94,472.28
Tutoring .....	218.00	
		<hr/>
	\$ 94,472.28	\$ 94,472.28

## GENERAL LEDGER TRIAL BALANCE.

Capitol account .....		\$ 749,245.52
Cement laboratory fee.....		106.00
T. C. Doolittle.....	\$ 1,600.00	
Drawing deposit .....		610.00
Electrometallurgical fee .....		105.00
Chemistry fee .....		3,645.00
Drawing fee .....		196.75
Buildings .....	439,460.19	
Grounds .....	68,938.15	
Chemistry deposit .....		3,000.70
Hydraulics laboratory fee.....		82.00
Metallurgical laboratory fee.....		155.00
Graduation fee .....		217.50
Gem-mining fee .....		81.00
Ceramic geology fee.....		18.00
Locker fee .....		528.50
Electricity laboratory fee.....		305.00
Mineralogy and blowpipe fee.....		1,323.41
Metallurgical chemistry fee.....		220.00
Mine-surveying fee .....	25.00	
Matriculation fee .....		290.00
Physics laboratory fee.....		630.00
Mechanical engineering laboratory.....		220.00
Ore-dressing fee .....		275.00
Ore-dressing deposit .....		542.03
Lithology fee .....		162.00
Metallography fee .....		30.00
Thesis fee .....		170.00
Mining laboratory fee.....		167.50
Rents .....		570.00
Testing plant fund.....	191.67	
Testing strength of materials, laboratory fee.....		42.50
Assaying deposits .....		1,774.14
Assaying fee .....		1,315.00
State warrants .....	6,400.00	
Tuition fee .....		19,062.50
Plane surveying fee.....		210.00
Athletic cash fund.....	377.21	
Accounts payable .....		6,400.00
State revenue .....		37,139.92
Assaying supplies .....	1,518.77	
Natalie H. Hammond loan fund.....		581.35
Platinum supplies .....		18.54
Athletic Association .....		547.21

Engineering-shop supplies .....	4,058.55	
Wood-shop supplies .....	798.03	
Vinson Walsh research department.....		1,483.68
Vinson Walsh loan fund.....		461.96
E. G. Stoiber prize fund.....		750.00
Chemistry supplies .....	3,212.76	
Geology and mineralogy supplies.....	1,518.08	
Equipment ledger .....	255,938.35	
Expense ledger .....	94,472.28	
Students' ledger .....	988.48	
H. M. Rubey, treasurer.....	43.38	
Vinson Walsh research cash fund.....	1,483.68	
Edward G. Stoiber book and library fund.....	614.29	
Natalie H. Hammond cash loan fund.....	581.35	
Vinson Walsh cash loan fund.....	461.96	
	\$ 882,682.71	\$ 882,682.71

## EQUIPMENT LEDGER TRIAL BALANCE.

Administrative offices, F. & F.....	\$ 6,315.95
Assaying apparatus, F. & F.....	1,531.60
Assaying, F. & F.....	978.75
Assaying, P. A.....	3,668.27
Athletic, F. & F.....	1,946.97
Band instruments, P. A.....	110.00
Athletic, P. A.....	471.50
Building and grounds, F. & F.....	1,273.50
Cement laboratory, P. A.....	481.54
Chemistry apparatus .....	7,326.28
Chemistry, F. & F.....	20,555.76
Chemistry, P. A.....	5,915.86
Civil engineering, F. & F.....	1,809.85
Civil engineering, P. A.....	7,726.15
Electrometallurgy, F. & F.....	695.75
Electrometallurgy, P. A.....	2,909.23
Electricity, P. A.....	4,371.96
Experimental plant equipment.....	31,481.57
Geology and mineralogy, F. & F.....	6,133.06
Geology and mineralogy, P. A.....	4,205.91
Heat, light and power, F. & F.....	268.50
Heat, light and power apparatus.....	25,902.64
Hydraulics, P. A.....	806.00
Integral Club, F. & F.....	3,726.70
Lawn implements .....	425.15
Library, F. & F.....	6,998.70



Library books .....	24,508.13	
Machine-shop tools .....	4,713.36	
Mathematics, P. & P.....	924.80	
Mechanical Engineering, F. & P.....	1,422.75	
Mechanical engineering, P. A.....	5,156.96	
Metallurgy .....	2,109.00	
Metallurgy apparatus .....	529.75	
Metallurgy, P. A.....	9,665.79	
Mining engineering, F. & F.....	891.95	
Mining engineering, P. A.....	9,611.70	
Mining laboratory, P. A.....	8,747.05	
Industrial chemistry museum.....	895.00	
Physics, F. & F.....	2,873.21	
Physics, P. A.....	9,336.06	
Rocks, minerals and fossils.....	19,912.79	
Testing strength of materials, P. A.....	1,265.50	
Wood-shop tools .....	2,337.10	
General ledger .....		\$ 255,938.35
	<hr/>	
	\$ 255,938.35	\$ 255,938.35

## STUDENTS' LEDGER TRIAL BALANCE.

C. J. Bleil.....	\$ 72.00	
C. N. Bronstein.....	44.50	
F. L. Broolse.....	36.00	
A. Bergman .....	46.00	
T. W. Callahan.....	75.00	
B. D. Heynes.....	62.50	
R. J. Linderfelt.....	41.36	
T. C. Linderfelt.....	96.12	
R. D. Leadbetter.....	244.00	
F. P. Merry.....	58.00	
O. W. Robinson.....	116.50	
S. E. Watson.....	70.00	
Paul Whitehead .....	26.50	
General ledger .....		\$ 988.48
	<hr/>	
	\$ 988.48	\$ 988.48

## COLLECTION OF STUDENTS' FEES AND DISTRIBUTION OF SAME.

Laboratory fees—	
Assaying .....	\$ 1,540.00
Cement .....	108.00
Ceramic geology .....	18.00
Chemistry .....	3,870.00
Drawing .....	201.50

Electricity .....	345.00	
Electrometallurgy .....	100.00	
Geni-mining .....	84.00	
Hydraulics .....	82.00	
Lithology .....	171.00	
Mechanical engineering .....	215.00	
Metallurgy .....	175.00	
Metallography .....	30.00	
Mineralogy and blowpipe.....	1,128.50	
Mining .....	180.00	
Metallurgical chemistry .....	230.00	
Ore-dressing .....	275.00	
Physics .....	635.00	
Surveying—		
Plane .....	220.00	
Mines .....	50.00	
Testing strength of materials.....	44.00	
		\$ 9,702.00
Laboratory deposits—		
Assaying .....	\$ 2,000.00	
Chemistry .....	2,750.00	
Drawing .....	148.00	
Ore-dressing .....	285.00	
		5,183.00
Tuition fees .....		19,728.00
Special fees—		
Graduation .....	\$ 217.50	
Lockers .....	538.00	
Matriculation .....	290.00	
Thesis .....	170.00	
		1,215.50
		\$ 35,828.50

No. 28.                   REPORT ON THE STATE UNIVERSITY.

Examination from December 1, 1910, to November 30, 1911.

CASH FUND.

RECEIPTS.

Tax Fund, two-fifths mills.....	\$ 161,203.88
Registrar of board from tuition, fees, etc.....	62,300.07
Received from land income.....	1,670.40
Received from land, permanent.....	1,060.52

## DISBURSEMENTS.

General administration (including regents' salaries and expenses, secretary and registrar's salaries and expenses).....	\$ 13,771.45	
College of Liberal Arts (salaries of professors, assistant professors, instructors, and expense).....	66,027.63	
Books, apparatus and supplies (see Schedule "A") .....	7,010.79	
College of Engineering (see Schedule "B").....	21,872.11	
Shops, machinery and supplies.....	416.04	
School of Medicine (instruction), hospital supplies, apparatus, etc.....	25,267.50	
School of Pharmacy (apparatus and supplies).....	973.96	
School of Law (instruction, books, etc.).....	8,451.05	
College of Education (salary and expense).....	572.00	
Summer School (salary and advertising).....	4,455.76	
Library and physical training (salaries, books, building and supplies).	8,766.33	
College of Commerce (salaries).....	177.76	
Furniture and supplies.....	6,018.95	
Printing .....	5,761.83	
Stationery and postage.....	1,685.37	
High-school inspection (expense).....	1,314.12	
Advertising .....	783.10	
Refunds of fees and tuition.....	5,631.57	
General unclassified expense (including interest at bank).....	5,702.78	
Building and grounds (salaries, repairs, improvements, fuel insurance, water rent, telephone, etc.).....	47,311.67	
Return of loan to museum fund.....	11,353.96	
Moneys advanced Fred E. Hagen for revolving fund .....	100.00	
Deficit November 30, 1910.....	1,874.66	
Overdraft or deficit November 30, 1911.....		\$ 19,125.55
	<hr/>	<hr/>
	\$ 245,360.42	\$ 245,360.42

## SCHEDULE A.

Biology .....	\$ 502.54
Chemistry .....	3,017.11
Economics .....	143.65
Education .....	163.91
English .....	118.47
Geology .....	678.69
German .....	131.67
Greek .....	74.81
History .....	224.37
Latin .....	47.01
Literature .....	104.37
Mathematics .....	84.11
Museum .....	374.26
Music .....	27.07

Philosophy .....	124.74	
Physics .....	909.11	
Psychology .....	150.57	
Romance languages .....	130.42	
Systematic zoology .....	4.00	
		\$ 7,010.79

## SCHEDULE B.

College of Engineering (salaries).....	\$ 19,434.50	
Civil engineering .....	1,012.12	
Electrical engineering .....	651.53	
Mechanical engineering .....	578.36	
Engineering mathematics .....	44.04	
General engineering drawing.....	151.56	
		\$ 21,872.11

## REGISTRAR'S CASH ACCOUNT.

## RECEIPTS.

Cash on hand December 1, 1910.....	\$ 74.53
Cash in hands of high-school visitor.....	100.00
Received from tuition and fees, as follows:	
Material .....	2,820.00
Matriculation .....	2,150.00
Incidental (liberal arts and engineering).....	15,120.50
Law .....	6,061.66
Medical .....	10,521.50
Hospital receipts.....	9,772.00
Chemistry .....	882.25
Rent .....	1,054.45
Deposit .....	140.00
Fines .....	236.65
Sundries .....	1,193.79
Summer School .....	3,583.00
Associated Students of the University of Colorado (student organization).....	6,515.00
Miscellaneous collections from all sources (\$420.25 of which were receipts from High School Day, and \$841.20 from insurance on building, partly destroyed by fire)....	2,247.36
By errors in cash-book (see statement below).....	13.05

## DISBURSEMENTS.

Paid Charles Cheney, local treasurer.....	\$ 62,300.07	
Cash in hands of high-school visitor.....	100.00	
Cash in hands of registrar.....	85.67	
		\$ 62,485.74
		\$ 62,485.74

NOTE: The following errors appear on cash-book:

Page 245, sundries, has items over-entered.....	\$	2.00	
Page 247, sundries, has items over-entered.....		5.00	
Page 247, rent, has item under-entered.....			\$ 9.05
Page 246, sundries, has item under-entered.....			20.00
By error to balance due cash (see above).....		13.05	
	\$	20.05	\$ 20.05

### SCIENTIFIC MUSEUM FUND.

#### RECEIPTS.

Balance on hand November 30, 1910.....	\$	9,256.51
Received from Hale building fund.....		180.56
Received from heat and light fund.....		564.16
Received from maintenance fund.....		11,353.96

#### DISBURSEMENTS.

Warrants issued in payment of erection of Museum building .....	\$	21,355.19
	\$	21,355.19
	\$	21,355.19

NOTE: The legislature in 1909 appropriated \$70,000.00 for a museum building. Of this amount a total of \$51,744.72 has been spent for the building, and there is due this fund from the Hale building fund \$819.44, and from the heat and lighting plant fund \$17,435.84, which, with the \$51,744.72 paid, makes the total of \$70,000.00.

Warrants issued.....	\$51,744.72
Due from Hale fund.....	819.44
Due from heating plant.....	17,435.84
	<u>\$70,000.00</u>

As there is no money in the Hale fund or heating and lighting plant fund, and both funds are closed, it will be seen that the museum building cannot recover the moneys due, which amount to \$18,255.28, as shown above.

### HALE BUILDING FUND.

Balance on hand November 30, 1910.....	\$	180.56
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#### DISBURSEMENTS.

By transfer to museum building fund.....	\$	180.56
	\$	180.56
	\$	180.56

### HEATING AND LIGHTING PLANT FUND.

Balance on hand November 30, 1910.....	\$	564.16
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#### DISBURSEMENTS.

By transfer to museum building fund.....	\$	564.16
	\$	564.16
	\$	564.16

## SHERMAN BENNETT FUND.

## RECEIPTS.

Balance December 1, 1910.....	\$	427.87
Received from interest on deposit.....		16.80

## DISBURSEMENTS.

By warrants paid.....	\$	16.00
By cash on hand November 30, 1911.....		428.67
	\$	444.67
	\$	444.67

## MACKY FUND.

## RECEIPTS.

Sale of stocks and bonds.....	\$	84,527.62
Interest on stocks, bonds and deposits.....		1,736.50
Rent .....		1,297.25
Refund of warrant.....		3.00

## DISBURSEMENTS.

Overdraft November 30, 1910.....	\$	8,396.91
Warrants paid for building.....		79,831.36
Warrants paid for legal expense.....		5,000.00
Warrants paid for interest .....		1,769.74
Overdraft November 30, 1911.....		7,433.64
	\$	94,998.01
	\$	94,998.01

## SECRETARY'S REVOLVING FUND.

Received from general fund.....	\$	100.00
Cash on hand November 30, 1911.....		\$ 100.00
	\$	100.00
	\$	100.00

NOTE: Of the \$19,125.55 outstanding, November 30, 1911, \$538.55 has been out since prior to October 1, 1908, and has been out for years before 1908. Notice will be given by the Board of Regents to refuse payment of any warrant dated prior to October 1, 1908, and when said notice is given the \$538.55 should be deducted from the \$19,125.55 overdraft as shown November 30, 1911.

Warrant No. 1504—Charles C. Ayers, salary for year, \$2,500.00, less \$1,200.00 paid Dr. Morley, who did the work for the year. Every seven years the professors are allowed a year off, if they furnish a man in their place who is satisfactory to the Board of Regents and the president. Mr. Ayers furnished Dr. Morley, and the board paid Mr. Ayers the difference between \$1,200.00 and \$2,500.00. Mr. Ayers is professor of romantic languages, and Dr. Morley is his assistant.

## No. 29. REPORT ON TEACHER OF ADULT BLIND.

Examination from December 1, 1910, to November 30, 1911.

## RECEIPTS.

Appropriation made by Eighteenth General Assembly (H. B. No. 528)—		
For salaries .....	\$	2,000.00
For expenses .....		1,000.00

DISBURSEMENTS.

Salaries .....	\$ 279.55	
Traveling expenses .....	8.90	
Printing and office expense.....	30.80	
Balance November 30, 1911.....	2,680.75	
	<hr/>	
	\$ 3,000.00	\$ 3,000.00

No. 30. REPORT ON OFFICE OF BANK COMMISSIONER.

Examination from December 1, 1910, to November 30, 1911.

CASH FUND.

RECEIPTS.

Examination fees .....	\$ 6,310.00
Certificates of authority.....	240.00
Fines, custodian, etc.....	246.50

DISBURSEMENTS.

Paid State Treasurer.....	\$ 6,796.50	
	<hr/>	
	\$ 6,796.50	\$ 6,796.50

APPROPRIATION FUND.

APPROPRIATIONS.

Salaries—		
Bank Commissioner .....	\$ 3,600.00	
Deputy Bank Commissioner.....	2,400.00	
Clerk .....	1,000.00	
Stenographer .....	1,000.00	
Traveling expenses .....	2,000.00	

DISBURSEMENTS.

Salaries—		
Bank Commissioner .....	\$ 3,600.00	
Deputy Bank Commissioner.....	2,400.00	
Clerk .....	1,000.00	
Stenographer .....	1,000.00	
Traveling expenses .....	1,132.50	
	<hr/>	
Total disbursements .....	\$ 9,132.50	
Surplus (unused traveling expenses).....	867.50	
	<hr/>	
	\$ 10,000.00	\$ 10,000.00

## No. 31.

## REPORT ON STATE BOARD OF EXAMINERS OF BARBERS.

Examination from December 1, 1910, to November 30, 1911.

## RECEIPTS.

Balance on hand December 1, 1910.....	\$	466.56
License fee--		
December, 1910 .....		2,076.00
January, 1911 .....		420.00
February, 1911 .....		252.00
March, 1911 .....		337.00
April, 1911 .....		5.00
May, 1911 .....		631.50
June, 1911 .....		661.50
July, 1911 .....		329.00
August, 1911 .....		407.50
September, 1911 .....		289.00
October, 1911 .....		323.00
November, 1911 .....		332.50
Miscellaneous receipts .....		19.50

## DISBURSEMENTS.

Salaries .....	\$	4,372.50
Mileage .....		479.85
Printing and supplies.....		583.97
Postage and express.....		160.30
Refund .....		60.30
Telephone and telegraph.....		1.15
Miscellaneous, etc. ....		28.60
Transfer to State Treasurer.....		105.39
Balance November 30, 1911.....		757.91
	\$	6,550.06
	\$	6,550.06

## No. 32.

## REPORT ON BEE INSPECTION.

Examination from December 1, 1910, to November 30, 1911.

Appropriation .....	\$	1,000.00
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## DISBURSEMENTS.

Automobile .....	\$	437.50
Traveling expenses .....		244.57
Labor .....		300.00
Printing .....		8.00
Unused balance .....		9.93
	\$	1,000.00
	\$	1,000.00



No. 33.

## REPORT ON OFFICE OF STATE BOILER INSPECTOR.

Examination from December 1, 1910, to November 30, 1911.

## CASH FUND.

## RECEIPTS.

Boilers inspected and licenses issued.....	\$	7,610.00
Boilers inspected, no license issued.....		5.00
Boilers inspected, license issued (1910) collected (1911).....		25.00
Boilers inspected, by Whitney.....		5.00
To balance amount overpaid State Treasurer in error .....		5.00

## DISBURSEMENTS.

Paid State Treasurer .....	\$	6,455.00
Cash in hands of G. V. Casseboom, Inspector, November 30, 1911.....		1,195.00
	\$	7,650.00
	\$	7,650.00

## APPROPRIATION FUND.

Appropriation H. B. No. 561, to be Paid out of Fees of Office.

## Salaries—

Boiler Inspector .....	\$	2,500.00
Assistant Boiler Inspector.....		1,500.00
Expenses .....		1,500.00

## DISBURSEMENTS.

## Salaries—

Boiler Inspector .....	\$	2,500.00
Assistant Boiler Inspector.....		1,500.00
Traveling expenses—		
Boiler Inspector .....		591.41
Assistant Boiler Inspector.....		602.95
Balance November 30, 1911.....		305.64
	\$	5,500.00
	\$	5,500.00

NOTE: We find that the dates of the inspection and dates of certificates vary in many instances; therefore the dates on the record-book kept by this office and the dates in this report do not correspond. We have examined all receipts from 663 to 1500, inclusive, regardless of dates.

No. 34.

## REPORT ON THE BUREAU OF MINES.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATIONS.

## Salaries—

Commissioner of Mines.....	\$	2,500.00
Four mine inspectors.....		7,200.00
Clerk and assistant curator.....		1,500.00
Stenographer .....		1,000.00

## Traveling expenses—

Commissioner .....	1,000.00
Four mine inspectors.....	3,000.00

## DISBURSEMENTS.

## Salaries—

Commissioner .....	\$ 2,500.00
Four mine inspectors.....	4,939.48
Clerk and assistant curator.....	1,500.00
Stenographer .....	999.96

## Traveling expenses—

Commissioner .....	816.85
Four mine inspectors.....	2,574.50

## UNUSED BALANCES.

Stenographer .....	\$ 0.04
Commissioner's expense .....	183.15
Inspectors' expense .....	425.50
Mine inspectors' salary.....	2,260.52

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 2,869.21

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 \$ 16,200.00      \$ 16,200.00

## No. 35. REPORT ON THE BOARD OF CAPITOL MANAGERS.

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 Examination from December 1, 1910, to November 30, 1911.

## MAINTENANCE FUND.

## RECEIPTS.

Balance December 1, 1910.....	\$ 3,728.67
Appropriation (H. B. No. 76).....	16,000.00
Appropriation (H. B. No. 207).....	90,000.00
Vouchers canceled (Nos. 2652 and 2922).....	9.75

## DISBURSEMENTS.

Salaries (Schedule A).....	\$ 41,645.94
Coal .....	7,002.78
Light .....	368.95
Water .....	1,421.63
Telephone and clock.....	2,991.25
Supplies and miscellaneous.....	3,409.02
Balance November 30, 1911.....	52,898.79

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\$ 109,738.42      \$ 109,738.42

## SCHEDULE A.

## SALARIES.

Officers .....	\$ 4,030.99
Engineers and fireman.....	5,123.29
Electricians .....	1,307.95
Janitors .....	11,622.93
Watchman, guide and ash hauler.....	8,424.50
Carpenter .....	1,094.56
Elevator pilots .....	1,571.10
Telephone operator .....	600.00
Ground men .....	5,160.95
Janitors, etc., House and Senate.....	2,710.75
	<hr/>
	\$ 41,645.94

## APPROPRIATION FUND.

Balance December 1, 1910.....	\$ 2,570.44
Appropriation (H. B. No. 210).....	25,000.00

## DISBURSEMENTS.

Labor and repairs.....	\$ 1,803.33
Supplies .....	2,778.33
Advertising .....	31.40
Electricians (salaries) .....	879.25
Architect .....	1,200.00
Balance November 30, 1911.....	20,878.13
	<hr/>
	\$ 27,570.44
	<hr/>
	\$ 27,570.44

## FURNISHING FUND.

Balance December 1, 1910.....	\$ 378.88
Appropriation (H. B. No. 207).....	7,500.00

## DISBURSEMENTS.

Vouchers paid (supplies, etc.).....	\$ 4,614.09
Balance November 30, 1911.....	3,264.79
	<hr/>
	\$ 7,878.88
	<hr/>
	\$ 7,878.88

## MUSEUM BUILDING FUND.

Balance December 1, 1910.....	\$ 24,108.76
Appropriation (H. B. No. 208).....	200,000.00

## DISBURSEMENTS.

Contract (labor and material).....	\$ 23,080.38
Architect .....	13,593.38
Advertising .....	73.52
Balance November 30, 1911.....	157,361.48
	<hr/>
	\$ 224,108.76
	<hr/>
	\$ 224,108.76

## TUNNEL FUND.

Appropriation (H. B. No. 208).....	\$	50,000.00
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## DISBURSEMENTS.

Vouchers paid (labor and material).....	\$	3,000.00	
Balance November 30, 1911.....		47,000.00	
	\$	50,000.00	\$ 50,000.00

## JOHN ELSNER COLLECTION FUND.

Appropriation (S. B. No. 147).....	\$	5,000.00	
Voucher paid .....	\$	5,000.00	
	\$	5,000.00	\$ 5,000.00

## No. 36.

## CASH RECEIPTS.

Telephone for the prevention of tuberculosis.....	\$	15.50	
Paid to State Treasurer, credited to the Capitol building and interest on Capitol building fund (tax levy).....			\$ 15.50
	\$	15.50	\$ 15.50

## No. 37.

## REPORT ON OFFICE STATE BOARD OF CHARITIES AND CORRECTION.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATION.

Salaries—		
Secretary .....	\$	2,500.00
Assistant secretary.....		1,200.00
Clerk .....		1,200.00
Stenographer .....		1,200.00
Stenographer State Board of Pardons.....		600.00
Traveling and incidental expenses of secretary and board.....		1,500.00

## DISBURSEMENTS.

Salaries—		
Secretary .....	\$	2,499.85
Assistant secretary.....		1,200.00
Clerk .....		1,200.00
Stenographer .....		1,000.00
Stenographer State Board of Pardons.....		600.00
Traveling and incidental expenses of secretary and board.....		763.40

## UNUSED BALANCES.

Secretary's salary.....	\$	0.15	
Stenographer .....		200.00	
Traveling and incidental expenses.....		736.60	
			936.75
	\$	8,200.00	\$ 8,200.00

## No. 38. REPORT ON CHILD AND ANIMAL PROTECTION.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATION.

## Salaries—

Secretary .....	\$	1,800.00	
Clerk and stenographer.....		1,200.00	
State officer.....		3,600.00	
Traveling expense, state officer.....		1,200.00	

## DISBURSEMENTS.

## Salaries—

Secretary .....	\$	1,800.00	
Clerk and stenographer.....		1,200.00	
State officer.....		3,600.00	
Traveling expense, state officer.....		1,117.30	

## UNUSED BALANCE.

Traveling expenses, state officer.....		\$2.70	
	\$	7,800.00	\$ 7,800.00

## No. 39. REPORT ON THE CIVIL SERVICE COMMISSION.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATION.

Traveling and incidental expenses.....	\$	500.00	
Secretary .....		300.00	
Stenographer .....		200.00	

## DISBURSEMENTS.

## Warrants paid—

Secretary .....	\$	300.00	
Stenographer .....		200.00	
Traveling expenses .....		497.66	

## UNUSED BALANCE.

Traveling expense.....		2.34	
	\$	1,000.00	\$ 1,000.00

## No. 40.

## REPORT ON OFFICE OF INSPECTOR OF COAL MINES.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATION.

## Salaries—

Inspector of Coal Mines.....	\$	2,500.00
Three Deputy Inspectors of Coal Mines.....		6,000.00
Clerk of Inspector of Coal Mines and Boilers .....		1,200.00
Traveling expenses, inspector and deputies.....		2,000.00

## DISBURSEMENTS.

## Salaries—

Inspector of Coal Mines.....	\$	2,291.61
Three Deputy Inspectors of Coal Mines.....		5,825.94
Clerk of Inspector of Coal Mines and Boilers .....		1,200.00
Traveling expenses, Coal Mine Inspector.....		1,803.70

## UNUSED BALANCES.

Inspector's salary.....	\$	208.39
Three deputies' salaries.....		174.06
Traveling expenses.....		196.30

578.75

\$	11,700.00	\$	11,700.00
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## No. 41.

## REPORT ON THE COLORADO STATE DAIRY COMMISSIONER.

Examination from December 1, 1910, to November 30, 1911.

Received from sale of licenses.....	\$	521.00
Paid to State Treasurer (as per receipts).....	\$	521.00
	\$	521.00
Balance in hands State Treasurer, November 30, 1911.....	\$	521.00

## APPROPRIATION.

## Salaries—

State Dairy Commissioner (L. B.).....	\$	1,200.00
State Dairy Commissioner (H. B. No. 148).....		186.64
Deputy Dairy Commissioner (L. B.).....		1,000.00
Deputy Dairy Commissioner (H. B. No. 148).....		16.64
Chemist Dairy Commissioner (L. B.).....		250.00
Special Deputy Commissioner (H. B. No. 148) .....		1,800.00
Stenographer .....		900.00
Traveling expenses.....		900.00

## DISBURSEMENTS.

## Salaries—

Dairy Commissioner.....	\$ 1,386.64
Deputy Commissioner.....	1,016.64
Chemist .....	58.00
Special Deputy Commissioner.....	646.66
Traveling expenses.....	897.10

## UNUSED BALANCES.

## Salaries—

Chemist .....	\$ 192.00	
Special Deputy Commissioner.....	1,153.34	
Stenographer .....	900.00	
Traveling expenses.....	2.90	
		2,248.24
		\$ 6,253.28
		\$ 6,253.28

SANITARY INSPECTIONS NOT PAID FOR THROUGH THE STATE DAIRY  
COMMISSIONER'S OFFICE.

1911

Oct. 4	J. H. Trevithick.....	Pueblo
Oct. 10	G. M. Williams.....	Pueblo
Oct. 10	John Spearman .....	Pueblo
Oct. 11	A. Sutton .....	Pueblo
Oct. 12	John Beaman .....	Brighton
Oct. 12	J. H. Heath.....	Pueblo
Oct. 12	J. H. Low.....	Pueblo
Oct. 12	L. Liboch .....	Pueblo
Oct. 12	C. Hagardy .....	Pueblo
Oct. 12	Mrs. Hillovitz .....	Iola
Oct. 12	Morris Clark .....	Pueblo
Oct. 12	A. C. Gatty.....	Brighton
Oct. 12	Chas. Haulsey .....	Pueblo
Oct. 12	B. Klein .....	Pueblo
Oct. 12	E. Marsh .....	Pueblo
Oct. 12	Mrs. C. Clarkson.....	Pueblo
Oct. 12	J. W. Graham.....	Pueblo
Oct. 12	Edith McClange .....	Greeley
Oct. 13	Mrs. E. Halman.....	Pueblo
Oct. 13	J. P. Bershell.....	Pueblo
Oct. 13	N. A. Ansterhaut.....	Pueblo
Oct. 13	J. F. Nooten.....	Pueblo
Oct. 13	P. G. Stoner.....	Pueblo
Oct. 13	Thomas Lassater .....	Pueblo

Oct. 13	F. C. Phillips.....	Pueblo
Oct. 17	Percy Young .....	Denver, R. F. D. No. 2
Oct. 17	E. C. Oisen.....	Denver, Box 486 So.
Oct. 17	M. Jacovson .....	Denver, R. F. D. No. 2
Oct. 18	J. F. Keyser.....	Denver, R. F. D. No. 2
Oct. 18	J. G. Miller.....	R. F. D. No. 15
Oct. 18	G. M. Campbell.....	Denver, R. F. D. No. 2
Oct. 18	Frank Miller .....	Elizabeth
Oct. 20	Riddle Bros. ....	South Denver, R. F. D. No. 2
Oct. 20	W. S. Stearns.....	South Denver, R. F. D. No. 2
Oct. 20	Lee Geiser .....	South Denver, R. F. D. No. 2
Oct. 21	W. Sutton Dairy Co.....	Colorado Springs
Oct. 21	W. N. Cookson.....	Colorado Springs
Oct. 23	Peter Wilson .....	Englewood
Oct. 23	W. P. LeMaster.....	University Park
Oct. 24	John Howarth .....	Englewood
Oct. 24	H. Staats .....	Littleton
Oct. 25	Jackson Bros. ....	Denver, 5165 South Park Avenue
Oct. 25	H. Densmore .....	Denver, 5240 Monroe Street
Oct. 25	Columbine .....	Denver, 6340 Cook Street
Oct. 25	E. J. McMurray.....	Denver, Stock Yards
Oct. 25	H. P. Christensen.....	Denver, 5250 Cook Street
Oct. 25	Mrs. C. P. Smith.....	Englewood
Oct. 25	J. J. Kehoe.....	Englewood
Oct. 30	W. Russell .....	Elizabeth
Oct. 30	Coggswell & Bluick.....	Elizabeth
Oct. 30	Lupton Creamery Br.....	Denver, 3200 Downing Street
Nov. 4	J. A. Bennett.....	Elizabeth
Nov. 21	Bert Babcock .....	Colorado Springs
Nov. 21	L. B. Van Blavicon.....	Colorado Springs
Nov. 23	Raffello Losscria .....	Pueblo
Nov. 23	C. L. Palmer.....	Pueblo
Nov. 23	C. R. Rose.....	Pueblo
Nov. 23	A. Winterbom .....	Pueblo, Station A
Nov. 23	D. C. Murray.....	Pueblo
Nov. 23	Fred Wagen .....	Pueblo
Nov. 23	Robinson Bros. ....	Pueblo
Nov. 23	J. H. Hennick.....	Pueblo



No. 42.

## REPORT ON STATE BOARD OF DENTAL EXAMINERS.

Examination from December 1, 1910, to November 30, 1911.

## RECEIPTS.

Balance on hand December 1, 1910.....	\$	245.15
Examinations .....		470.00

## DISBURSEMENTS.

Vouchers paid .....	\$	521.75
Balance on hand November 30, 1911.....		193.40
	\$	715.15
	\$	715.15

NOTE: The cash-book kept by the board fails to give any date when money was received, except the date of June and December, when examinations are held.

We recommend that all receipts be made in duplicate and be given out upon receiving money. This has been omitted in several instances.

We find that the minutes of the meetings of board are not dated in many cases.

No. 43.

## REPORT ON OFFICE OF STATE ENGINEER.

Examination from December 1, 1910, to November 30, 1911.

## RECEIPTS.

Map filings .....	\$	8,384.00
Gauging .....		392.96
Blueprints .....		295.80
Certificates and certifications.....		633.00
Sale of irrigation laws.....		110.00
Reservoir plans .....		814.00
Transfer decrees .....		30.00
Office labor .....		215.20
Postage (prepaid) .....		61.70

## DISBURSEMENTS.

Paid State Treasurer (per Schedule A).....	\$	9,365.10
Refunded by State Engineer.....		288.00
Cash on hand November 30, 1911.....		1,283.56
	\$	10,936.66
	\$	10,936.66

SCHEDULE A.

	Map Filings,	Gauging,	Blue-Prints,	Certificates and Certification,	Sale of Irrigation Laws,	Reservoir Plans,	Transfer Decreases,	Office Labor,	Postage,	Total,	Refund,	Paid State Treasurer.
1910												
Dec. ...	\$ 310.00	.....	\$ 20.00	\$ 42.00	\$ 6.00	\$ 2.00	.....	\$ 16.15	\$ 6.18	\$ 402.23	.....	.....
1911												
Jan. ...	405.00	\$ 12.10	13.50	51.00	6.00	3.00	.....	13.00	5.49	569.29		\$ 402.23
Feb. ...	269.00	.....	18.45	62.00	12.00	1.00	\$ 1.00	21.00	4.18	388.63		569.29
Mar. ...	296.00	19.00	6.05	61.00	16.00	2.00	2.00	29.50	5.35	436.90		388.63
Apr. ...	247.00	.....	21.90	24.00	10.00	.....	15.00	26.25	4.12	348.27		436.90
May ..	422.00	.....	34.40	101.00	12.00	.....	5.00	38.00	6.61	619.01		348.27
June ..	363.00	173.64	5.75	33.00	13.00	75.00	1.00	33.00	8.54	705.93		619.01
July ..	382.00	20.20	10.15	64.00	14.00	35.00	4.00	15.00	6.85	551.20		705.93
Aug. ...	1,325.00	94.85	38.15	64.00	9.00	116.00	.....	16.00	2.68	1,635.68		551.20
Sept. ...	1,312.00	22.00	33.85	26.00	8.00	293.00	.....	2.00	4.74	1,701.59		1,635.68
Oct. ...	1,704.00	10.20	28.00	39.00	3.00	250.00	.....	.....	2.17	2,036.37		1,701.59
Nov. ...	1,349.00	40.97	65.00	66.00	1.00	37.00	2.00	6.00	4.59	1,571.56	\$288.00	2,036.37
	\$8,384.00	\$392.94	\$295.80	\$663.00	\$110.00	\$314.00	\$30.00	\$215.20	\$61.70	\$10,936.06	\$288.00	\$ 9,365.10
												288.00
												\$ 9,653.10
												1,283.56
												\$10,936.66

Balance on hand November 30, 1911 .....

Total.....

## GAUGING FUND.

## RECEIPTS.

Balance in hands of State Treasurer, December 1, 1910.....	\$ 8,016.23
Receipts from State Engineer (Schedule A).....	3,410.26
Cancelled warrant H. D. Alberton, January 30, 1911.....	5.00

## DISBURSEMENTS.

Hydrographers .....	\$ 1,672.00
Hydrographers, expense .....	841.42
Gauge-reading .....	643.19
Officers' salaries .....	3,301.79
Miscellaneous .....	627.86
<hr/>	
Total disbursements as per Schedule B.....	\$ 7,086.26
Cash on hands of State Engineer, June 30, 1911.....	705.93
Balance in fund transferred to general revenue.....	3,639.45
<hr/>	
	\$ 11,431.64
	\$ 11,431.64

## DISBURSEMENTS FROM GAUGING FUND (SCHEDULE B).

	Hydro. Salaries.	Hydro. Expenses.	Gauge- Reading.	Office Salaries.	Miscel- laneous.	Total.
1910						
December .....	\$ 376.00	\$ 33.95	\$ 2.00	\$ 603.33	\$193.23	\$1,208.51
1911						
January .....	316.00	.....	200.88	603.33	65.12	1,185.33
February .....	230.00	33.85	.....	595.83	117.07	1,026.76
March .....	230.00	397.95	336.00	594.30	68.09	1,676.34
April .....	.....	220.17	104.31	420.00	133.85	878.33
May .....	420.00	155.50	.....	485.00	50.50	1,111.00
<hr/>						
Totals .....	\$1,672.00	\$841.42	\$643.19	\$3,301.79	\$627.86	\$7,086.26

## No. 44. REPORT ON STATE BOARD OF EQUALIZATION.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATION.

Secretary's salary.....	\$ 1,800.00
Clerk's salary.....	975.00
Clerk's salary (S. B.).....	400.00

## DISBURSEMENTS.

Secretary's salary.....	\$ 1,800.00
Clerk's salary.....	1,375.00
<hr/>	
	\$ 3,175.00
	\$ 3,175.00

No. 45.                    **REPORT ON STATE ENTOMOLOGIST.**

Examination from December 1, 1910, to November 30, 1911.

Statutory appropriation, 1897.....	\$	4,000.00	
Warrants paid, salary and expenses.....	\$	1,311.23	
Unused balance .....		2,688.77	
	\$	4,000.00	\$ 4,000.00

No. 46.                    **REPORT ON FOREST RESERVE FUND.**

Examination from December 1, 1910, to November 30, 1911.

RECEIPTS.

Balance December 1, 1910.....	\$	6.75
Governor Shafroth, December 31, 1910.....		50,306.19

DISBURSEMENTS.

County.		
Archuleta.....	\$	1,674.26
Boulder.....		394.93
Custer.....		575.17
Costilla.....		92.45
Conejos.....		1,046.14
Chaffee.....		1,576.02
Clear Creek.....		523.08
Douglas.....		567.00
Dolores.....		1,214.78
Delta.....		805.31
El Paso.....		438.91
Eagle.....		2,134.16
Fremont.....		238.84
Gunnison.....		3,841.92
Grand.....		2,289.31
Garfield.....		1,844.55
Gilpin.....		139.70
Huertano.....		546.90
Hinsdale.....		1,669.36
Jefferson.....		398.94
Jackson.....		1,440.19
Larimer.....		1,749.03
La Plata.....		1,487.91
Lake.....		518.62

Mineral.....	1,822.15	
Mesa.....	1,856.85	
Montrose.....	1,131.25	
Montezuma.....	1,356.56	
Ouray.....	507.46	
Pueblo.....	94.02	
Pitkin.....	1,835.19	
Park.....	2,618.49	
Rio Blanco.....	1,320.70	
Rio Grande.....	844.38	
Routt.....	3,001.85	
San Juan.....	715.09	
San Miguel.....	1,355.12	
Summit.....	1,266.31	
Saguache.....	2,871.47	
Teller.....	426.69	
Las Animas.....	80.75	
Balance.....	.83	
	\$ 50,312.94	\$ 50,312.94

## No. 47. REPORT ON FISH AND GAME COMMISSIONER.

Examination from December 1, 1910, to November 30, 1911.

### APPROPRIATIONS.

Fish and Game Commissioner.....	\$ 1,800.00
Deputy Fish and Game Commissioner.....	1,500.00
Traveling expenses, deputy.....	500.00
Superintendent of Hatcheries.....	1,200.00
Clerk and stenographer.....	1,200.00
Warden, District No. 1.....	900.00
Warden, District No. 2.....	900.00
Warden, District No. 3.....	900.00
Warden, District No. 4.....	900.00
Warden, District No. 5.....	900.00
Special warden.....	1,200.00
Traveling expenses, special warden.....	300.00
Superintendent, Denver Hatchery.....	1,200.00
Superintendent, Gunnison Hatchery.....	900.00
Superintendent, Glenwood Hatchery.....	900.00
Superintendent, Routt County Hatchery.....	900.00
Superintendent, Emerald Lake Hatchery.....	900.00

Superintendent, Marvine Hatchery.....	525.00
Superintendent, Grand County Hatchery.....	900.00
Superintendent, Del Norte Hatchery.....	900.00
Superintendent, La Plata Hatchery.....	900.00
Traveling expenses—	
Fish and Game Commissioner.....	600.00
Five wardens.....	1,500.00
Superintendent of Hatcheries.....	500.00
Maintenance—	
Denver Hatchery.....	900.00
Gunnison Hatchery.....	900.00
Glenwood Hatchery.....	900.00
Routt County Hatchery.....	900.00
Emerald Lake Hatchery.....	900.00
Marvine Hatchery.....	525.00
Grand County Hatchery.....	900.00
Del Norte Hatchery.....	900.00
La Plata Hatchery.....	900.00
Gathering and distribution of fry (for all hatcheries).....	1,300.00

## DISBURSEMENTS.

Salaries—	
Fish and Game Commissioner.....\$	1,800.00
Deputy Fish and Game Commissioner.....	1,500.00
Clerk and stenographer.....	1,200.00
Warden, District No. 1.....	900.00
Warden, District No. 2.....	900.00
Warden, District No. 3.....	900.00
Warden, District No. 4.....	900.00
Warden, District No. 5.....	900.00
Special warden.....	1,200.00
Superintendent of Hatcheries.....	1,200.00
Superintendent, Denver Hatchery.....	1,200.00
Superintendent, Gunnison Hatchery.....	900.00
Superintendent, Glenwood Hatchery.....	900.00
Superintendent, Routt County Hatchery.....	900.00
Superintendent, Emerald Lake Hatchery.....	900.00
Superintendent, Grand County Hatchery.....	900.00
Superintendent, Del Norte Hatchery.....	900.00
Superintendent, La Plata Hatchery.....	900.00
Superintendent, Marvine Hatchery.....	525.00
Traveling expenses—	
Commissioner.....	312.83
Deputy Commissioner.....	163.90
Warden, District No. 1.....	300.00

Warden, District No. 2.....	281.80
Warden, District No. 3.....	295.65
Warden, District No. 4.....	279.20
Warden, District No. 5.....	281.70
Special warden.....	300.00
Superintendent of Hatcheries.....	400.00
Maintenance—	
Denver Hatchery.....	893.05
Gunnison Hatchery.....	891.79
Glenwood Hatchery.....	899.44
Routt County Hatchery.....	899.99
Emerald Lake Hatchery.....	894.32
Grand County Hatchery.....	892.70
Del Norte Hatchery.....	899.58
La Plata Hatchery.....	897.58
Marvine Hatchery.....	523.69
Gathering spawn (for all hatcheries).....	1,299.85

## UNUSED BALANCES.

## Traveling expenses—

Commissioner.....\$	287.17
Deputy Commissioner.....	336.10
Warden, District No. 2.....	18.20
Warden, District No. 3.....	4.35
Warden, District No. 4.....	20.80
Warden, District No. 5.....	18.30
Superintendent of Hatcheries.....	100.00

## Maintenance—

Denver Hatchery.....	6.95
Gunnison Hatchery.....	8.21
Glenwood Hatchery.....	.56
Routt County Hatchery.....	.01
Emerald Lake Hatchery.....	5.68
Grand County Hatchery.....	7.30
Del Norte Hatchery.....	.42
La Plata Hatchery.....	2.42
Marvine Hatchery.....	1.31
Gathering spawn.....	.15

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 817.93

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 \$ 31,850.00

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 \$ 31,850.00

## SECOND ANNUAL REPORT

## RECEIPTS.

(As per Schedule A.)

Received from county clerks.....	\$ 21,945.75
Received by Commissioner.....	5,641.83
Overpaid State Treasurer, error in accounting.....	12.00

## DISBURSEMENTS.

Transfers to State Treasurer.....	\$ 27,599.58
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## SCHEDULE A.

\$ 27,599.58	\$ 27,599.58
--------------	--------------

## ABSTRACT OF COLLECTIONS.

Resident hunting licenses.....	\$ 23,307.50
Non-resident fishing licenses.....	915.75
Non-resident hunting licenses.....	627.75
Combination hunting and fishing licenses.....	191.75
Non-resident bird licenses.....	17.50
Lakes, parks and renewals.....	584.00
Reserves and renewals.....	112.00
Importer's licenses.....	175.00
Guide licenses.....	80.00
Seining licenses.....	26.00
Taxidermists' licenses.....	125.00
Transportation licenses.....	125.00
Specimen licenses.....	21.00
Importation of specimen licenses.....	37.00
Sale of confiscated game and fish.....	314.58
Fines for convictions.....	509.60
Beaver permits.....	90.00
Sale of fish tags.....	.25
Storage permits.....	18.00
Scientific permits.....	3.00
Sale of beaver hides.....	2.50
Sale of fish wire.....	4.50
Bird permits (scientific).....	6.00
Miscellaneous licenses, permits, etc. ....	4.40
Game permits.....	2.00
Due on last report.....	4.75
Saguache County paid in excess.....	.25
	<hr/>
	\$ 27,596.08
Overpaid State Treasurer, error in accounting.....	12.00
	<hr/>
	\$ 27,608.08
Less amount due from counties and express paid by counties, and deducted from remittances .....	8.50
	<hr/>
	\$ 27,599.58



No. 48.

REPORT ON STATE BOARD OF HEALTH AND PURE FOOD  
DEPARTMENT.

—  
Examination from November 30, 1910, to November 30, 1911.

APPROPRIATION.

Secretary of State Board of Health.....	\$ 1,500.00
Traveling expenses of members and inspectors.....	1,000.00
Bacteriologist.....	1,200.00
Clerk of vital statistics.....	1,000.00
Clerk and stenographer.....	1,200.00
File clerk.....	1,000.00
Medical inspector.....	900.00
Pure-food commissioner.....	2,500.00
Drug inspector.....	1,500.00
Four food inspectors.....	4,800.00
Chemist.....	2,000.00
Clerk.....	1,000.00
Laboratory supplies and expenses.....	1,000.00
Traveling expenses of commissioners and food inspectors.....	2,400.00
Emergency fund for salaries and expenses.....	600.00
Medical inspector, Lying-in Hospital.....	750.00
Stenographer.....	1,200.00

DISBURSEMENTS.

Salaries—

Secretary of Board of Health.....	\$ 1,500.00
Bacteriologist.....	1,200.00
Clerk of vital statistics.....	999.96
Clerk and stenographer.....	1,081.46
File clerk.....	999.96
Chemist.....	1,999.92
Clerk of Board of Health.....	999.96
Stenographer.....	633.33
Food commissioner.....	2,499.96
Medical inspector.....	890.00
Lying-in Hospital, medical inspector.....	575.00
Drug inspector.....	1,500.00
Food inspectors (4).....	4,800.00

Warrants—

Laboratory supplies.....	360.63
Emergency fund.....	436.54

Traveling expenses—

Food inspectors.....	1,284.20
Members and inspectors.....	261.40

## UNUSED BALANCES.

Salaries—	
Clerk of vital statistics.....\$	0.04
Clerk and stenographer.....	118.54
File clerk.....	.04
Chemist.....	.08
Clerk.....	.04
Stenographer.....	566.67
Food commissioner.....	.04
Medical inspector.....	10.00
Lying-in Hospital.....	175.00
Laboratory supplies.....	639.37
Emergency fund.....	163.46
Food inspector, traveling expenses.....	1,115.80
Members and inspectors, traveling expenses.....	738.60
	3,527.68
	\$ 25,550.00
	\$ 25,550.00

## RECEIPTS—APPROPRIATION.

Balance November 20, 1910 (appropriation).....\$	2,222.25
Secretary.....\$	125.00
Traveling expenses of members and inspectors.....	14.85
Bacteriologist.....	100.00
Vital statistics clerk.....	83.37
Clerk and stenographer.....	83.37
File clerk.....	83.37
Pure-food commissioner.....	208.37
Pure-food inspector.....	125.00
Pure-food inspectors (4).....	400.00
Pure-food chemist.....	166.74
Pure-food clerk.....	83.37
Laboratory supplies and expenses.....	5.80
Traveling expenses of food inspectors.....	137.85
Emergency fund, salaries and expenses.....	11.00
Unused balance, transferred general revenue.....	594.16
	\$ 2,222.25
	\$ 2,222.25

## HEALTH BOARD.

## RECEIPTS.

Balance in hands of treasurer of board, November 30 1910.....\$	671.43
Hospital fees.....	9.00
Embalmer's certificates and renewals.....	655.00
Certified death certificates and search of titles.....	205.00

DISBURSEMENTS.

Paid State Treasurer, certified death certificates.....	\$	199.00	
Paid State Treasurer, hospital fees (direct).....		2.00	
Vouchers paid.....		361.65	
Cash in hands of Dr. Paul S. Hunter—			
Certified Death Certificates.....	\$	6.00	
Hospital Fees.....		2.00	
Embalmers' Licenses and Renewals.....		7.00	
			15.00
Balance in hands of Crum Epler, treasurer, November 30, 1911.....			962.78
	\$	1,540.43	\$ 1,540.43

NOTE: There is a difference of \$11.50 between the treasurer of the board and balance started within this report. The same condition exists at the close of this period, except \$2.00, which Mr. Peck claims was short in the cash when books were turned over by the outgoing board.

No. 49. REPORT ON THE HIGHWAY COMMISSION.

Examination from December 1, 1910, to November 30, 1911.

APPROPRIATION.

Salaries—			
Commissioner.....	\$	2,400.00	
Secretary and engineer.....		2,500.00	
Stenographer.....		900.00	
Commissioner's and engineer's expenses.....			2,500.00

DISBURSEMENTS.

Salaries—			
Commissioner.....	\$	2,400.00	
Secretary.....		2,500.00	
Stenographer.....		900.00	
Commissioner's expense.....			2,499.97

UNUSED BALANCE.

Commissioner's expense.....		.03	
	\$	8,300.00	\$ 8,300.00

## No. 50.

REPORT ON OFFICE OF STATE HISTORICAL AND NATURAL  
HISTORY SOCIETY.

Examination from December 1, 1910, to November 30, 1911.

APPROPRIATION.

Salaries—	
Curator.....	\$ 1,500.00
Museum assistant.....	1,200.00
File clerk.....	900.00
Expenses.....	500.00

DISBURSEMENTS.

Salaries—	
Curator.....	\$ 1,500.00
Museum assistant.....	1,200.00
File clerk.....	900.00
Expenses .....	499.05

UNUSED BALANCE.

Expense .....	.95	
	_____	_____
	\$ 4,100.00	\$ 4,100.00

## No. 51.

REPORT ON STATE BOARD HORSESHOERS' EXAMINERS.

Examination from December 1, 1910, to November 30, 1911.

No business done since March, 1910.

Nathan Reeves disqualified by board, and discontinued work. Case now in Supreme Court.

The sum of \$5.00 in the hands of the secretary, Joseph H. Moore, on November, 30, 1911.

## No. 52.

REPORT ON BOARD OF HORTICULTURE.

Examination from December 1, 1910, to November 30, 1911.

APPROPRIATIONS.

Salaries—	
Secretary (H. B. No. 129).....	\$ 149.11
Secretary (S. B.).....	1,000.00
Stenographer .....	1,064.48
Clerical assistants and expenses.....	1,000.00

## DISBURSEMENTS.

Salaries—		
Secretary .....	\$	1,149.11
Stenographer .....		1,064.44
Clerical assistants and expenses.....		998.55

## UNUSED BALANCES.

Stenographer's salary .....	\$	.04	
Clerical assistants and expenses.....		1.45	
			1.49
			-----
	\$	3,213.59	\$ 3,213.59

NOTE: R. D. Statler drew pay for December to May as a member of the Board, and at the same time he was drawing full salary as secretary to the Board; amount, \$60.00.

## No. 53. REPORT ON BOARD OF IMMIGRATION.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATIONS.

Salaries—		
Commissioner .....	\$	3,600.00
Mining publicity representative.....		1,500.00
Record clerk .....		1,200.00
Stenographer .....		1,200.00
Bookkeeper and messenger.....		800.00
Incidental and traveling expenses.....		600.00

## DISBURSEMENTS.

Salaries—		
Commissioner .....	\$	3,600.00
Mining publicity representative.....		1,437.50
Stenographer .....		1,200.00
Record clerk .....		800.00
Bookkeeper and messenger.....		793.10
Incidental and traveling expenses.....		599.68

## UNUSED BALANCES.

Salaries—			
Mining publicity representative.....	\$	62.50	
Record clerk .....		400.00	
Bookkeeper and messenger.....		6.90	
Incidental and traveling expense.....		.32	
			469.72
			-----
	\$	8,900.00	\$ 8,900.00

## No. 54. REPORT ON STATE INSURANCE DEPARTMENT.

## Examination from December 1, 1910, to November 30, 1911.

## RECEIPTS.

Cash on hand in protest fund, December 1, 1910.....	\$	17,446.16
Tax .....		193,180.67
Statements .....		13,450.00
Certificate of authority.....		1,300.00
Certified copies .....		57.00
Summons .....		221.50
Brokers' licenses .....		2,350.00
Solicitor's licenses .....		336.00
Agents' certificates .....		25,624.00
Charters .....		975.00
Articles of incorporation.....		50.00
Miscellaneous receipts .....		5.00
Interest .....		255.55
Miscellaneous expense (refund Western Union).....		.90

## DISBURSEMENTS.

Paid State Treasurer.....	\$	223,722.84
Cash on hand (W. L. Clayton, Commissioner).....		18.00
Schedule A, cash on hand (protest fund, November 30, 1911).....		31,510.94
		<hr/>
	\$	255,251.78
	\$	255,251.78

## DISBURSEMENTS BY VOUCHERS.

Salaries .....	\$	12,131.85
Printing .....		6,049.04
Supplies .....		1,118.82
Postage .....		300.00
Examination of account.....		854.85
Miscellaneous expense .....		548.76
Tax refunds .....		7.97
Statements refunds .....		5.00
Brokers' licenses refunds.....		150.00
Solicitors' licenses refunds.....		100.00
Agents' certificates refunds.....		68.00
		<hr/>
	\$	21,334.29

## SCHEDULE A.

## Protest Fund.

British American Assurance Co.....	\$	574.16
Capitol Life Insurance Co.....		3,503.50
Colorado National Life Association.....		4,504.22

Commercial Union .....		1,201.38
Commercial Fire Insurance Co.....		148.13
Fidelity & Casualty Co.....		801.19
Franklin Fire Insurance Co.....		356.28
Germania Life Insurance Co.....		1,904.38
Imperial Fire Insurance Co.....		1,120.50
Palatine Fire Insurance Co.....		636.61
Royal Insurance Co.....		1,181.46
Skandia Fire Insurance Co.....		239.39
Western Assurance Co.....		545.44
Scottish Union & National Insurance Co.....		612.16
State Fire Insurance Co.....		117.26
Capitol Life Insurance Co.....		3,594.64
Colorado National Life Assurance Co.....		5,107.23
Fidelity & Casualty Co.....		809.03
Germania Life Insurance Co.....		2,185.59
Royal Insurance Co.....		1,206.58
Scottish Union & National Insurance Co.....		825.18
Skandia Insurance Co.....		213.91
State Assurance Co.....		122.62
Deposited in—		
Hamilton National bank.....	\$ 26,510.94	
Severance State Bank.....	5,000.00	
	\$ 31,510.94	\$ 31,510.94

NOTE: The above bank balances were taken from the ledger. Not proven by bank statement. This money should draw interest. If the courts decide it belongs to the state, the state should have the earnings; and if the case is decided adversely to the state, the interest should be turned over, together with the principal, to the insurance companies.

## STATE TREASURER'S ACCOUNT.

## Insurance Fund.

Balance available December 1, 1910.....	\$	1,860.14
Warrants outstanding .....		950.00
Receipts from Commissioner.....		223,722.84
Warrants redeemed .....	\$ 20,789.00	
Transferred to general fund.....	201,750.00	
Warrants outstanding .....	486.48	
Balance available .....	3,507.50	
	\$ 226,532.98	\$ 226,532.98
State Treasurer's balance, November 30, 1911.....	\$	2,782.48
Collected in November and paid on December 1, 1911.....	1,211.50	
		\$ 3,993.98
Less outstanding warrants.....		486.48
Balance available November 30, 1911.....	\$	3,507.50

No. 55.

## REPORT ON OFFICE OF STATE BOARD OF LAND COMMISSIONERS.

Examination from December 1, 1910, to November 30, 1911.

## RECAPITULATION.

## RECEIPTS.

Cash on hand December 1, 1910.....		\$ 208,906.46
Desert land fund (as per Schedule A).....	\$ 415.88	
Unapplied cash (as per Schedule B).....	155,168.50	
General cash (as per Schedule C).....	\$ 748,870.45	
Less transferred from unapplied cash.....	216,793.67	
		532,076.78
Deposits for improvement (pending disposition).....	2,072.50	
		689,733.66
Gross receipts.....		689,733.66
Total.....		\$ 898,640.12

## DISBURSEMENTS.

Refunds.....	\$ 3,710.80	
Payment to State Treasurer.....	823,469.05	
		827,179.85
Total disbursements.....		\$ 827,179.85
Balance cash on hand November 30, 1911.....		71,460.27
Total.....		\$ 898,640.12

## SCHEDULE A.

## Desert Land Cash Fund.

## RECEIPTS.

Cash on hand December 1, 1910.....		\$ 200.95
Filing application, first payment and location certificates.....	\$ 349.88	
Assignment and fees.....	66.00	
		415.88

## DISBURSEMENTS.

Paid State Treasurer.....	\$ 616.83	
		616.83
	\$ 616.83	\$ 616.83

## SCHEDULE B.

## Unapplied Cash Fund.

## RECEIPTS.

Cash on hand December 1, 1910.....		\$134,723.74
Receipts for above period.....		155,168.50



## DISBURSEMENTS.

Refunds .....	\$ 3,710.80	
Transferred to general cash.....	216,793.67	
Balance cash on hand November 30, 1911.....	69,387.77	
		<hr/>
	\$ 289,892.24	\$ 289,892.24

## SCHEDULE C.

## General Cash.

## RECEIPTS.

Cash on hand December 1, 1910.....		\$ 73,981.77
School Land Fund, Income—		
Grazing land leases.....	\$ 141,382.59	
Agricultural land leases.....	20,299.25	
Coal land leases.....	17,932.34	
Mineral land leases.....	3,573.59	
Oil and gas land leases.....	196.96	
Miscellaneous land leases.....	17,174.34	
Timber sales.....	14,500.00	
Interest on land sales.....	114,217.43	
	<hr/>	\$ 329,676.50
School Land Fund, Permanent—		
Land sales.....	\$ 234,368.69	
Right-of-way deeds.....	3,790.49	
Patents .....	14,896.00	
	<hr/>	253,055.18
Internal Improvement Land Fund, Income—		
Grazing land leases.....	\$ 2,929.70	
Agricultural land leases.....	18,608.44	
Mineral land leases.....	204.85	
Interest on land sales.....	24,489.59	
	<hr/>	46,232.58
Internal Improvement Land Fund, Permanent—		
Land sales.....	\$ 78,852.02	
Right-of-way deeds.....	252.74	
Patents .....	882.35	
	<hr/>	79,987.11
Agricultural College Land Fund, Income—		
Grazing land leases.....	\$ 244.50	
Agricultural land leases.....	3,807.12	
Coal land leases.....	1,600.00	
Interest on land sales.....	3,517.49	
	<hr/>	9,169.11

Agricultural College Land Fund, Permanent—		
Land sales.....	\$ 10,099.76	
Right-of-way deeds.....	54.00	
	<hr/>	10,153.76
Public Building Land Fund, Income—		
Grazing land leases.....	\$ 235.10	
Agricultural land leases.....	67.60	
Interest on land sales.....	306.58	
	<hr/>	609.28
Public Building Land Fund, Permanent—		
Land sales.....		650.15
University Land Fund, Income—		
Grazing land leases.....	\$ 193.80	
Agricultural land leases.....	1,101.80	
Interest on land sales.....	566.97	
	<hr/>	1,862.57
University Land Fund, Permanent—		
Land sales.....		630.76
Penitentiary Land Fund, Income—		
Grazing land leases.....	\$ 109.60	
Agricultural land leases.....	172.95	
Land sales.....	12.96	
Interest on land sales.....	39.34	
	<hr/>	334.85
Penitentiary Land Fund, Permanent—		
Land sales.....		330.57
Land Commissioner's Cash or Fee Fund—		
Appraisalment .....	\$ 2,746.50	
Office fees, advertising.....	13,246.93	
	<hr/>	15,993.43
Saline Land Fund, Income—		
Agricultural land leases.....		54.30
Mineral Land Survey.....		130.00
	<hr/>	
Gross receipts.....		748,870.45
	<hr/>	
Total.....	\$	822,852.42

## DISBURSEMENTS.

Paid State Treasurer.....\$ 822,852.42

LAND COMMISSIONER'S CASH.

RECEIPTS.

Balance December 1, 1910.....	\$ 3,767.08
Receipts from register.....	14,363.43
Transferred from appraisement fund.....	5,233.97

DISBURSEMENTS.

To refund unused advertising fees.....	\$ 494.00	
Office expenses.....	2,022.61	
Publishing notices.....	2,307.35	
Traveling expenses.....	1,758.10	
Salaries .....	16,551.01	
Balance November 30, 1911.....	231.41	
	<hr/>	
	\$ 23,364.48	\$ 23,364.48

STATEMENT OF IGNACIO ESCROW ACCOUNT WITH INTERSTATE SAVINGS BANK NOVEMBER 23, 1911.

LIST NO. 6.

Total amount deposited, as shown on records of Land Board.....	\$ 22,926.00
Total refunds, as shown on records.....	19,760.00
	<hr/>
Balance in bank.....	\$ 3,166.00
Overpaid by bank entry, W. G. Hartman.....	22.00
	<hr/>
Balance due applicants.....	\$ 3,188.00

STATEMENT OF TWO BUTTES IRRIGATION & RESERVOIR COMPANY ESCROW ACCOUNT WITH FIRST NATIONAL BANK OF LAMAR, COLORADO.

LIST NO. 7.

Total amount deposited, as shown on records of Land Board.....	\$ 97,500.30
Refunded on Application No. 57, E. F. Schiman.....	\$ 400.00
Transferred to Two Buttes Co. ....	97,100.30
	<hr/>
	\$ 97,500.30

STATEMENT OF ROUTT COUNTY DEVELOPMENT COMPANY ESCROW ACCOUNT WITH CONTINENTAL TRUST COMPANY, DECEMBER 6, 1911.

App. No.	List No. 3.	Notes.	Bonds.	Cash.	
1	Burnett, Frank H.....	.....	\$ 500.00	\$ 2,524.00	
2	Brown, Fremont S.....	.....	.....	3,024.00	Int. Tr. Co.
3	McArthur, D. F.....	.....	.....	2,504.00	Int. Tr. Co.
4	Lees, J. B.....	.....	1,632.00	800.00	
5	Read, W. H.....	.....	.....	200.00	
6	Hart, Ella .....	.....	.....	756.00	Int. Tr. Co.
7	Warner, E. S.....	.....	400.00	348.00	

App. No.	List No. 3.	Notes.	Bonds.	Cash.
8	Carter, E. C.....	.....	.....	.....
9	Hitchcock, W. W.....	.....	500.00	348.00
10	Scott, Robert.....	\$ 1,392.00	.....	.....
11	Anderson, Carl.....	200.00	200.00	.....
12	Wilkerson E. F., \$400 (refunded)....	.....	.....	.....
13	Seymour, B. F., \$400 (refunded).....	.....	.....	.....
14	Case, Cleo.....	.....	.....	756.00
15	Smith, C. M.....	.....	1,252.00	.....
16	Battle, R. H.....	600.00	200.00	.....
17	Maser, A. L. B.....	.....	500.00	1,460.00
18	Moser, K. B., Mrs., \$800 (not reported by Cont. Tr. Co.).....	.....	.....	.....
19	Maser, E. A.....	.....	.....	950.00
20	Buck, Ellen C. R.....	.....	.....	348.00
21	Heberton, Georgine W.....	560.00	.....	.....
22	Heberton, Mrs. M. M.....	.....	560.00	.....
23	Ballantine, J. K.....	.....	560.00	.....
24	Morley, C. J.....	.....	560.00	.....
25	Given, Margaret R.....	.....	560.00	.....
26	Given, Grace G.....	.....	560.00	.....
27	Given, W. R.....	.....	560.00	.....
28	Wantland, C. E.....	.....	560.00	.....
29	Heberton, C. M.....	.....	560.00	.....
30	Plaister, Dean.....	.....	560.00	.....
31	Hess, Hanna M., Mrs.....	.....	200.00	.....
32	Donohue, M. E.....	.....	560.00	.....
33	Skeffington, H. J.....	.....	560.00	.....
34	Torrestal, Jos.....	.....	560.00	.....
35	Donahue, M. C., Mrs.....	.....	560.00	.....
36	Donahue, T. B.....	.....	.....	1,293.60
37	Givens, Karr.....	.....	.....	862.40
38	Tabaka, Frank.....	.....	280.00	.....
39	O'Neill, J. K.....	.....	.....	140.00
40	Cook, Alfred.....	.....	.....	140.00
41	Crinigan, Michael.....	.....	280.00	.....
42	Forrestal, Thomas.....	.....	560.00	.....
43	Crinigan, O. F.....	.....	140.00	.....
44	Lape, W. H.....	.....	.....	862.40
45	In lieu of No. 28.....	.....	.....	.....
46	In lieu of No. 22.....	.....	.....	.....
47	In lieu of No. 27.....	.....	.....	.....
48	In lieu of No. 29.....	.....	.....	.....
49	Irvine, M. H., Mrs.....	560.00	.....	.....
50	Irvine, J. C.....	560.00	.....	.....

App. No.	List No. 3.	Notes	Bonds.	Cash.
51	Irvine, S. D.....	560.00	.....	.....
52	Irvine, F. C.....	560.00	.....	.....
53	Skeffington, P. J. (P. T. on report of Cont. Tr. Co.).....	.....	560.00	.....
54	Greenlee, L. C.....	.....	560.00	.....
55	Felt, Adelaide .....	.....	140.00	.....
56	Hendrie, Harry .....	.....	.....	215.60
57	Stephens, E. S.....	.....	.....	280.00
58	McLain, A. J.....	.....	.....	280.00
59	Condon, E. G.....	.....	.....	280.00
60	Pierce, Genevieve .....	.....	.....	215.00
61	Gelback, W. K.....	.....	.....	862.40
62	Moan, James F.....	.....	.....	280.00
63	Elliott, H. F.....	.....	.....	140.00
64	Hanes, John H.....	.....	.....	140.00
65	Dunn, Maud W.....	.....	.....	431.45
66	Weaver, Frank L.....	.....	.....	431.20
67	Herr, F. C.....	.....	.....	431.20
68	Whiteley, F. E.....	.....	.....	431.20
69	Furay, F. A.....	.....	.....	431.20
70	Evans, Daisy E.....	.....	.....	560.00
71	Kennedy, J. A. C.....	.....	.....	431.20
72	Vance, J. E.....	.....	.....	280.00
73	Landes, P. J.....	.....	.....	280.00
74	Grill, Ernest .....	.....	.....	560.00
75	Clark, C. A.....	.....	.....	560.00
76	Doolittle, E. J.....	.....	.....	280.00
77	Burnam, Julia T.....	.....	.....	431.20
78	Osborn, John E.....	.....	.....	140.00
79	Kennedy, H. V.....	.....	.....	862.40
80	Hoag, H. H.....	.....	.....	431.20
81	Stafford, Stephan A.....	.....	.....	140.00
82	Tonjes, John H.....	.....	.....	862.40
83	Shores, C. W. (no payment).....	.....	.....	.....
84	Allison, M. L. (no payment).....	.....	.....	.....
85	Hansen, H. J.....	.....	.....	140.00
86	Hooper, H. G.....	.....	.....	140.00
87	Cleveland, C. C.....	.....	.....	560.00
88	Williston, C. S.....	.....	.....	431.20
89	Inman, W. H.....	.....	.....	280.00
90	Hatley, C. A.....	.....	.....	140.00
91	Norton, George, \$280 (refunded).....	.....	.....	.....
92	Bates, A. M.....	.....	.....	280.00

App. No.	List No. 3.	Notes.	Bonds.	Cash.
93	Barnes, Vera R.....	.....	.....	280.00
94	Hill Ben .....	.....	.....	280.00
95	Manny, William .....	.....	.....	646.80
96	Beckett, I. P.....	.....	.....	215.60
97	Jones, J. M.....	.....	.....	560.00
98	In lieu of No. 59.....	.....	.....	.....
99	Plymekl, C. M.....	.....	.....	140.00
100	Copeley, E. B.....	.....	.....	431.20
101	Gray, Katharine B.....	.....	.....	431.20
102	Gray, Grace .....	.....	.....	215.60
103	Stafford W. Harry.....	.....	.....	215.60
104	Sturn, J. W.....	.....	.....	280.00
105	Rees, David .....	.....	.....	280.00
106	Ouren, F. W.....	.....	1,340.56	.....
107	Lewis, W. A.....	.....	320.18	.....
108	Brounson, J. G.....	.....	946.00	.....
109	Gray, William A.....	.....	.....	646.80
110	Knight, Lillian P.....	.....	280.00	.....
111	Hacker, R. M.....	.....	.....	560.00
112	Filkens, Jessie A.....	.....	.....	140.00
113	Latham, D. L.....	.....	.....	411.00
Reported by Cont. Trust Co., not on records of board—				
	Regnier, Jules .....	.....	.....	280.00
	Burger, I. M.....	.....	.....	280.00
	Gamble, Jessie L.....	.....	.....	560.00
	Newall, A. J.....	.....	.....	140.00
Total .....		\$ 4,992.00	\$ 18,070.74	\$ 36,979.65

## SUMMARY.

Notes .....	\$ 4,992.00
Bonds .....	18,070.74
Cash .....	36,979.65

Total receipts.....\$ 60,042.39

## RECAPITULATION.

Total amounts due state on grazing-land leases—	
Series 8, Books 1-12 (Sheet 1).....	\$ 31,996.83
Agricultural-land leases—	
Books 5, 6, 9 and 11.....	9,860.29
Series 4, Books 1 and 2 (Sheet 2).....	3,679.55
Mineral-land leases—	
Books 1, 2 and 16, and Book M (Sheet 3).....	21,611.81

Coal-land leases—	
Book 13 (Sheet 3).....	500.00
Oil and gas-land leases—	
Book 17 (Sheet 3).....	2,065.00
Record of leases (old series)—	
Book A (Sheet 4).....	6,713.45
Book B (Sheet 4).....	9,132.43
Certificate of purchase—	
Book C (Sheet 5).....	49,591.84
Book D (Sheet 5).....	305.81
Book E (Sheet 5).....	5,351.25
Series 14, Books 1-6 (Sheet 5).....	124,338.66
School land leases—	
Books 2-5 (Sheet 6).....	30,351.58
Record of town-lot sales.....	59,512.81
<hr/>	
Total amount due state.....	\$ 355,411.31

GRAZING-LAND LEASES.

AMOUNT DUE STATE.

Series 8.

Book 1.....	\$ 1,401.45
Book 2.....	590.25
Book 3.....	1,319.86
Book 4.....	1,244.80
Book 5.....	102.40
Book 6.....	3,394.50
Book 7.....	5,065.20
Book 8.....	4,390.73
Book 9.....	4,290.95
Book 10.....	3,974.10
Book 11.....	3,298.85
Book 12.....	2,923.74
<hr/>	
	\$ 31,996.83

AGRICULTURAL-LAND LEASES.

AMOUNT DUE STATE.

Book 5.....	\$ 9,048.64
Book 6.....	74.00
Book 9.....	683.30
Book 11.....	54.35
<hr/>	
	\$ 9,860.29

Series 4.

Book 1.....	\$ 1,200.25
Book 2.....	2,479.30
<hr/>	
	\$ 3,679.55

## MINERAL-LAND LEASES.

## AMOUNT DUE STATE.

Book 1.....	\$ 8,150.00	
	<hr/>	\$ 8,150.00
Book 2.....	\$ 10,252.50	
	<hr/>	\$ 10,252.50
Book 16.....	\$ 170.00	
	<hr/>	\$ 170.00
Book M.....	\$ 3,039.31	
	<hr/>	\$ 3,039.31

## COAL-LAND LEASES.

## AMOUNT DUE STATE.

Book 13.....	\$ 900.00	
	<hr/>	\$ 900.00

## OIL AND GAS-LAND LEASES.

## AMOUNT DUE STATE.

Book 17.....	\$ 2,065.00	
	<hr/>	\$ 2,065.00

## RECORD OF LEASES.

## AMOUNT DUE STATE.

## Old Series.

Book A.....	\$ 6,713.45	
	<hr/>	\$ 6,713.45
Book B.....	\$ 1,488.40	
	70.00	
	2,092.00	
	2,829.23	
	2,652.80	
	<hr/>	\$ 9,132.43

## CERTIFICATES OF PURCHASE.

## AMOUNT DUE STATE.

Book C.....	\$ 49,591.84	
	<hr/>	\$ 49,591.84
Book D.....	\$ 305.81	
	<hr/>	\$ 305.81
Book E.....	\$ 5,351.25	
	<hr/>	\$ 5,351.25



## Series 14.

Book 1.	\$ 3,595.52
Book 2.	34,135.09
Book 3.	18,581.05
Book 4.	22,331.77
Book 5.	19,307.13
Book 6.	26,388.10

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\$ 124,338.66

## SCHOOL-LAND LEASES.

## AMOUNT DUE STATE.

Book 2.	\$ 1,080.65
Book 3.	14,834.60
Book 4.	11,637.30
Book 5.	2,799.03

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\$ 30,351.58

## RECORD OF TOWN-LOT SALES.

Amount due state	\$ 59,512.81
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\$ 59,512.81

## AMOUNT OF CERTIFICATES OF PURCHASE NOW OWING STATE, NOT YET DUE.

(Interest Not Included.)

School	\$1,620,222.94
Indemnity School	889,175.08
Internal improvement	605,737.50
Agricultural College	59,249.15
Penitentiary	821.12
Public building	5,652.55
University	3,717.50

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Total .....\$3,194,575.84

NOTE: These certificates fall due fourteen to eighteen years after date of issue.

## OFFICE OF STATE BOARD OF LAND COMMISSIONERS.

## APPROPRIATIONS.

## Salaries--

Deputy Register	\$ 1,800.00
Superintendent of Mines	2,000.00
Appraisers (3)	4,500.00
Timber warden	1,500.00
Chief clerk	1,500.00
Collection clerk	1,200.00
Lease clerk	1,200.00

Record clerk .....	1,200.00
Indemnity clerk .....	1,500.00
Plat clerk .....	1,200.00
Stenographers (2) .....	2,400.00
Traveling expenses, Superintendent of Mines.....	500.00
Incidental expenses .....	6,600.00

## DISBURSEMENTS.

## Salaries--

Deputy register .....	\$ 1,800.00
Superintendent of Mines.....	2,000.00
Appraisers (3) .....	4,500.00
Timber warden .....	1,500.00
Chief clerk .....	1,500.00
Collection clerk .....	1,200.00
Lease clerk .....	1,200.00
Record clerk .....	1,200.00
Indemnity clerk .....	1,500.00
Plat clerk .....	1,200.00
Stenographers (2) .....	2,400.00
Traveling expenses, Superintendent of Mines.....	159.15
Incidental expenses, Land Commissioners.....	6,844.69

## UNUSED BALANCES.

Superintendent of Mines, expenses.....	340.85	
Overdraft, incidental expenses.....		244.69
	\$ 27,344.69	\$ 27,344.69

NOTE: The overdraft of \$244.69 will be adjusted by transferring this charge to the Land Board's cash fund.

No. 56.

## REPORT ON LAW EXAMINERS.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATIONS.

Examiner's salary and expense.....	\$ 750.00
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## DISBURSEMENTS.

Warrants paid.....	\$ 663.65
Unused balance.....	86.35
	\$ 750.00
	\$ 750.00

No. 57.

## REPORT ON LEGISLATIVE FUND.

Examination from December 1, 1910, to November 30, 1911.

## REGULAR SESSION.

## RECEIPTS.

Appropriation (H. B. No. 108).....	\$ 75,000.00
Appropriation (H. B. No. 561).....	75,000.00

## EXPENDITURES.

## Vouchers paid—

Salaries, members of House.....	\$ 55,965.00	
Salaries, clerks and Employes.....	23,725.00	
Traveling expenses, members of House.....	219.84	
Examination of books and accounts.....	84.00	
Salaries, members of Senate.....	30,135.00	
Salaries, clerks and Employes.....	18,945.00	
Traveling expenses, members of Senate.....	7.10	
Examination of books and accounts.....	42.00	
Balance due members of House and Senate (100 members at \$139.00 each).....	13,900.00	
Balance November 30, 1911.....	6,977.06	
	\$ 150,000.00	\$ 150,000.00

## LEGISLATIVE INVESTIGATION COMMITTEE FUND.

Appropriation (H. B. No. 108).....	\$ 442.45	
Warrants paid.....	\$ 442.45	
	\$ 442.45	\$ 442.45

## LEGISLATIVE PRINTING AND SUPPLY FUND.

Appropriation (H. B. No. 561).....	\$ 27,500.00	
Warrants paid.....	\$ 26,946.60	
Balance November 30, 1911.....	553.40	
	\$ 27,500.00	\$ 27,500.00

## LEGISLATIVE BRIBERY INVESTIGATION FUND.

Appropriation (H. B. No. 561).....	\$ 10.00	
Warrants paid.....	\$ 10.00	
	\$ 10.00	\$ 10.00

## LEGISLATIVE GENERAL EXPENSE FUND.

Appropriation (H. B. No. 408).....	\$	7,000.00	
Appropriation (H. B. No. 561).....			\$ 5,500.00
Warrants paid.....	\$	2,746.10	
Balance November 30, 1911.....		9,753.90	
	\$	12,500.00	\$ 12,500.00

## No. 58. REPORT ON MAINTENANCE OF STATE LIBRARY.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATION.

Maintenance .....	\$	500.00	
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## DISBURSEMENTS.

Warrants paid, books, subscriptions and incidentals.....	\$	452.49	
Unused balance.....		47.51	
	\$	500.00	\$ 500.00

## No. 59. REPORT ON TRAVELING LIBRARY.

Examination from December 1, 1910, to November 30, 1911.

Appropriation .....	\$	2,000.00	
Disbursements--			
Warrants paid, salary and expenses.....	\$	1,595.62	
Unused balance .....		404.38	
	\$	2,000.00	\$ 2,000.00

## No. 60.

## REPORT ON MEAT AND SLAUGHTER PLANT INSPECTOR.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATION.

State Veterinarian .....	\$	500.00	
Meat Inspector .....			1,200.00
Incidental and traveling expenses.....			1,300.00

## DISBURSEMENTS.

State Veterinarian, salary paid.....	\$	499.80	
Meat Inspector, salary paid.....		1,200.00	
Expenses .....		519.90	

## UNUSED BALANCE.

State Veterinarian .....	\$	0.20	
Expenses .....		780.10	
		780.30	
	\$	3,000.00	\$ 3,000.00

No. 61.

## REPORT ON STATE BOARD OF MEDICAL EXAMINERS.

Examination from December 1, 1910, to November 30, 1911.

## RECEIPTS.

Balance December 1, 1910, deposited with State Treasurer .....	\$	0.08
Receipts from fees, and paid to State Treasurer.....		4,315.00

## DISBURSEMENTS.

(By Voucher.)

Refunds .....	\$	315.00	
Salaries—			
Secretary-treasurer .....		1,500.00	
Deputy secretary-treasurer .....		250.00	
Clerk and stenographer.....		1,200.00	
Assistant clerk and stenographer.....		266.66	
Per diem of members.....		480.00	
Hotel and traveling expenses of members.....		74.45	
Telephone .....		88.05	
Postage .....		64.00	
Miscellaneous expenses .....		30.10	
Stationery and supplies.....		63.20	
Legal expenses and court costs.....		19.80	
Overdraft November 30, 1911.....			36.18
	\$	4,351.26	\$ 4,351.26

## STATEMENT OF AMOUNT DUE MEMBERS AND OFFICERS, NOVEMBER 30, 1911.

(Unpaid on Account of No Funds.)

D. A. Strickler, secretary-treasurer, salary for November, 1911 .....	\$	125.00	✓
Mary McCrum, clerk and stenographer, salary for November, 1911....		100.00	
Harry E. Kelly, deputy secretary-treasurer, salary for March, April, May, June, August, September, October and November, 1911 .....		400.00	
Per diem and expense—			
R. W. Arndt.....		30.00	
G. B. Packard.....		30.00	
Luke McLean .....		40.00	
M. E. Preston.....		30.00	
W. W. Rowan.....		117.00	
C. S. Elder.....		15.00	
L. E. Bartz.....		24.95	
D. A. Strickler.....		20.00	
E. L. Sadler .....		23.70	
S. D. Van Meter.....		20.00	

No. 62. REPORT ON STATE MILITARY FUND.

Examination from December 1, 1910, to November 30, 1911.

RECEIPTS.

Balance in fund December 1, 1910.....	\$	3,412.94
Receipts from taxes and interest.....		77,750.68
Refund .....		34.25

DISBURSEMENTS.

By warrants paid.....	\$	78,559.23
Balance in fund November 30, 1911.....		2,638.64
	\$	\$1,197.87
	\$	\$1,197.87

CASH FUND.

Miscellaneous receipts.....	\$	1,174.03
Check to State Treasurer.....	\$	33.00
Balance in adjutant's hands.....		1,141.03
	\$	1,174.03
	\$	1,174.03

BILLS PAYABLE.

List of Vouchers Allowed by Military Board, but Not Presented to Auditor for Payment.

1911	No.		\$
July 11	6762	Denver & Intermountain Railway Co.....	350.00
	6768	Denver City Tramway Co.....	75.00
	6810	H. H. Caldwell.....	10.00
	6818	Delta Lodge.....	60.00
	6829	E. S. St. John.....	40.00
	6836	F. D. Winship.....	6.00
Aug. 9	6868	Chicago, Burlington & Quincy Railway Co.....	80.18
	6870	Denver & Intermountain Railway Co.....	175.00
	6890	Morse Bros. Machine Co.....	102.87
	6899	Summit Fuel & Feed Co.....	144.54
Aug. 31	6914	H. H. Caldwell.....	10.00
Sept. 9	6968	Colorado & Southern Railway Co.....	180.08
	6970	Chicago, Burlington & Quincy Railway Co.....	335.36
	6971	Colorado Southeastern and Colorado Central District..	62.56
	6975	Atchison, Topeka & Santa Fe Railway Co.....	536.91
	6981	Denver & Rio Grande Railway Co.....	380.36
	6983	Denver, Leadville & Western Railway Co.....	118.56
	6987	Chicago, Rock Island & Pacific Railway Co.....	38.22
	6990	R. C. Gront.....	30.00
	6994	B. L. James M. & M. Co.....	43.59
	7004	Midland Terminal Railway Co.....	83.36
	7024	Union Pacific Railway Co.....	395.50

Sept. 30	7034	John Brieryly & Son.....	225.00
	7037	E. E. Caldwell.....	175.00
	7038	H. H. Caldwell.....	10.00
	7040	W. T. Carruthers.....	75.00
	7043	Dailey Realty Co.....	150.00
	7045	Delta Lodge.....	60.00
	7048	J. P. Epperson.....	85.00
	7050	Ibex Realty Co.....	25.00
	7051	John Kaiser.....	225.00
	7054	C. E. Leshner.....	225.00
	7056	Masonic Construction Co.....	85.00
	7057	T. S. McMurray.....	225.00
	7059	F. R. Ross Investment Co.....	100.00
	7065	Ward & Russell.....	450.00
	7067	D. F. Winship.....	6.00
Oct. 2	7070	American S. Co.....	50.00
	7071	Atchison, Topeka & Santa Fe Railway Co.....	161.96
	7078	Denver Gas & Electric Co.....	84.90
	7079	Denver & Rio Grande Railway Co.....	226.88
	7080	Denver City Tramway Co.....	75.00
	7090	Denver & Rio Grande Railway Co.....	66.19
	7092	Federal W. Co.....	42.72
	7112	Pullman Co.....	87.15
	7123	Union Pacific Railway Co.....	31.50
	7126	Winchester Repeating Arms Co.....	95.70
	7129	Williamson-Hafner Engraving Co.....	77.00
Oct. 31	7131	Bennett & Meyer.....	8.00
	7132	Black & Hudson.....	40.00
	7135	E. E. Cadwell.....	175.00
	7137	W. F. Carruthers.....	75.00
	7140	Dailey Realty Co.....	150.00
	7142	Delta Lodge No. 246.....	60.00
	7143	A. C. Drake.....	10.00
	7145	J. P. Epperson.....	85.00
	7146	Harry Harmon, agent.....	225.00
	7148	Ibex Realty Co.....	25.00
	7151	Masonic Construction Co.....	85.00
	7153	T. R. Ross Investment Co.....	100.00
	7159	F. D. Winship.....	6.00
Nov. 1	7166	Atchison, Topeka & Santa Fe Railway Co.....	13.76
	7168	Bank Building Association.....	18.00
	7171	A. T. Carter.....	8.50
	7176	Colorado & Southern Railway Co.....	197.58
	7177	Colorado Midland Railway Co.....	.89
	7178	Chicago, Burlington & Quincy Railway Co.....	22.50

7189 Colorado Railway L. & P. Co.....	26.50
7183 Denver & Rio Grande Railway Co.....	39.64
7184 Denver & Interurban Railway Co.....	8.35
7185 Denver & Intermountain Railway Co.....	187.00
7187 Denver Union Water Co.....	29.40
7189 Denver & Intermountain Railway Co.....	10.91
7191 Denver City Tramway Co.....	8.00
7192 Denver, Laramie & Western Railway Co.....	43.68
7193 Denver Gas & Electric Co.....	104.15
7195 Denver & Interurban Railway Co.....	105.00
7198 Hayes Bros. Co.....	59.40
7201 Home Savings & Miscellaneous Co.....	105.00
7203 W. H. Kistler Stationery Co.....	59.35
7207 Milne & Milne.....	120.00
7208 J. H. Moore.....	58.00
7211 Mountain States Telephone Co.....	98.00
7212 Morse Bros. M. & M. Co.....	.58
7214 Pullman Co.....	15.00
7218 P. J. Sours.....	50.00
7220 Shaw Drug Co.....	46.40
7221 Summit Fuel & Feed Co.....	148.91
7224 Union Pacific Railway Co.....	31.16
	<hr/>
	\$ 9,038.13

No. 63.

## REPORT ON STATE BOARD OF NURSE EXAMINERS.

Examination from December 1, 1910, to November 30, 1911.

## RECEIPTS.

Balance December 1, 1910.....	\$ 2,855.61
Examination .....	1,550.00
Duplicate license.....	2.00

## DISBURSEMENTS.

Vouchers issued.....	\$ 1,289.28
Balance November 30, 1911.....	3,118.33
	<hr/>
	\$ 4,407.61      \$ 4,407.61

## STATE AUDITOR'S ACCOUNT.

## RECEIPTS.

Balance on hand December 1, 1910.....	\$ 2,804.99
Receipts to State Treasurer (by M. B. Eyre, secretary-treasurer) .....	1,622.00



## DISBURSEMENTS.

## Vouchers paid—

Printing and legal notice.....	\$ 142.43	
Telephone .....	62.04	
Stamps .....	40.00	
Street-car tickets.....	15.00	
Return license fee.....	10.00	
Miscellaneous expense.....	20.15	
M. B. Eyre, secretary-treasurer, salary.....	570.00	
M. B. Eyre, secretary-treasurer, expense.....	55.20	
Maud McClaskie, salary.....	33.00	
Maud McClaskie, expense.....	15.25	
Lettie G. Welch, salary.....	55.00	
Lettie G. Welch, expense.....	14.00	
Louise Perrin, salary.....	75.00	
Louise Perrin, expense.....	25.10	
Laura A. Beecroft, salary.....	55.00	
Laura A. Beecroft, expense.....	45.17	
Caroline J. Miller, salary.....	25.00	
Caroline J. Miller, expense.....	25.40	
		\$ 1,282.74
Balance November 30, 1911.....	3,144.25	
		\$ 4,426.99
		\$ 4,426.99

## No. 64. REPORT ON OFFICE OF STATE OIL INSPECTOR.

Examination from December 1, 1910, to November 30, 1911.

## AMOUNT OF OIL AND GASOLINE INSPECTED.

	Amount.	Fees.
December, 1910 .....	1,143,912.00	\$ 1,145.91
January, 1911 .....	769,972.00	769.97
February, 1911 .....	738,261.50	738.26
March, 1911 .....	735,284.50	735.28
April, 1911 .....	867,378.00	867.38
May, 1911 .....	949,072.00	949.07
June, 1911 .....	826,116.00	826.12
July, 1911 .....	942,853.00	942.85
August, 1911 .....	1,149,773.00	1,149.77
September, 1911 .....	1,069,850.00	1,069.85
October, 1911 .....	1,002,608.00	1,002.61
November, 1911 .....	1,045,315.50	1,045.32
	11,242,395.50	\$ 11,243.39

NOTE: The above table shows the amount of oil and gasoline inspected during the fiscal year of 1911, and the amounts set opposite are the fees that should have been collected at the statutory rate of one-tenth of one cent per gallon.

No cash-book is kept by the Inspector showing receipts and disbursements of the office.

There was appropriated by the Eighteenth General Assembly (H. B. No. 351), for salary and traveling expenses of the inspector and deputies, to be paid out of the fees of the office, \$6,400.00; amount expended, none.

Appropriation—

State Inspector, salary.....	\$	1,600.00	
State Inspector, traveling expense.....		800.00	
Unused balance .....	\$	2,400.00	
	\$	2,400.00	\$ 2,400.00

Denver, Colorado, December 15, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—We have just completed an investigation of the oil inspector's office, and have found that, on the amount of oils inspected at the statutory rate of one-tenth of one cent per gallon, the receipts of the office should aggregate, for the period from December 1, 1910, to November 30, 1911, \$11,243.39. No cash-book is kept, however, showing the actual receipts.

House Bill No. 351, on page 533 of the Session Laws of 1911, appropriates not to exceed \$6,400 for salaries, to be paid out of the fees, and also provides that a full and complete statement, under oath, of all transactions of his office shall monthly be made to the state treasurer, and further that he shall pay into the state treasury all sums of money which he has received, as fees in excess of salary and expense there due him, etc.

No reports or turn-over of fees to the state treasurer has been made by the oil inspector. From the above it would appear that the state is losing in the neighborhood of \$5,000 a year, and I wish advice as to the legal phase of this question.

Is the oil inspector within the law in retaining all fees as the personal and private compensation of himself and deputies?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, January 27, 1912.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—I beg to acknowledge receipt of yours of December 15, in which you state that you have completed an investigation of the oil inspector's office, and call my attention to House Bill No. 351, on page 533 of the Session Laws of 1911, creating a salary for the oil inspector, and inquire whether the oil inspector is within the law in retaining all fees under the old law of 1899, which created his office, or whether he is subject to the new laws of 1911, so as to require him to turn over all of his fees to the state treasurer and receive out of the same his salary of \$1,600 per annum, as established by the new law.

I note that, while your letter sets out in detail the status of the office at the present time, your inquiry is directed solely to the proposition of whether the oil inspector is confined to the salary established by the new law, or whether he is entitled to receive fees collected, as provided by the old law. This letter is directed, therefore, only to the inquiry advanced by you.

By chapter 121 of the Session Laws of 1899, the office of state inspector of oils was created, and that act also provided for the inspection of petroleum oil, etc. By the first paragraph of section 2 of the act it is provided, as follows:

*"The governor, by and with the advice and consent of the Senate, shall appoint a skilled and suitable person, who is not interested in manufacturing, dealing or vending any illuminating oil manufactured from petroleum, as state inspector of oils, whose term of office shall be two years from the date of his appointment, and until his successor is appointed and qualified. Such inspector, when so appointed and qualified, is hereby empowered to employ a suitable number of deputies, which deputies are hereby empowered to perform the duties of inspector, and shall be liable to the same penalties as the state inspector, provided that the state inspector will not charge or receive any fee, compensation or award for the appointment of any deputy inspector*

from said deputy or any person, and *each deputy shall have such portion of the fees for inspection made by him as may be agreed upon by the inspector and such deputy, and such state inspector may remove any deputy inspectors for any reasonable cause and appoint others in their place.*"

The second paragraph of said section provides, among other things, that the said inspector and his deputies shall furnish at their own expense necessary instruments, apparatus, stencils, brands and stamps for testing and marking oils. Section 3 provides that the said inspector and his deputies shall execute bonds, as provided therein; and the first paragraph of section 4 provides as follows:

"Said inspector or deputy inspector shall be entitled to demand and receive from the owner, or party calling on him, or for whom he shall perform the inspection, the sum of one-tenth of one cent per gallon for each gallon inspected, whether in storage tanks, tank cars, barrels or other packages."

It seems quite clear from the foregoing that under the law of 1899 the state inspector of oils was entitled to receive as a fee for inspecting oils the sum of one-tenth of one cent per gallon for each gallon inspected, and that his deputy should receive such portion of the fees for inspection as should be agreed upon between the inspector and the deputy; and that all the expenses of carrying on the department of oil inspection, including the furnishing of materials, should be borne by the inspector and his deputies.

No provision is made by this law for turning over any fees to the state treasurer, and I conclude that it was the intent of the law that the inspector should retain any fees received, and out of the same pay the expenses of himself and his deputies, the cost of materials, and any and all expenses connected with maintaining his department. This, I understand, has always been the construction placed upon this law since its adoption, some twelve years ago. This law was approved April 14, 1899, without an emergency clause, and, therefore, became effective July 13, 1899.

By chapter 180 of the Session Laws of 1911 it was provided as follows:

"Section 1. Out of the fees and emoluments of his office the state inspector of oils shall receive a salary of sixteen hundred dollars (\$1,600.00) a year, and his traveling expenses, not exceeding six hundred dollars (\$600.00) per annum, and his deputies shall each receive a salary of fifteen hundred dollars (\$1,500.00) a year, and his traveling expenses, not exceeding six hundred dollars (\$600.00) per annum. They shall devote all of their time to the performance of their duties.

The state inspector of oils shall appoint not to exceed two deputies, who shall be determined by him and the governor of the state.

The state inspector of oils shall monthly make and file with the state treasurer a full and complete statement, under oath, of all transactions of his office, and shall pay into the state treasury all sums of money which he has received as fees in excess of the amount of salary and traveling expenses then due to him and his deputies, which money shall by the state treasurer be placed to the credit of a fund to be known as the state oil inspector's fund, and at the expiration of each year the state treasurer shall out of any moneys in said fund, and not otherwise, pay to said state oil inspector such an amount, if any, as may still be due to said state oil inspector, and his deputies, on account of their salaries and traveling expenses for that year; and the balance of said fund shall thereupon be transferred to the general fund of the state.

Section 2. 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.

Filed in the office of the secretary of state, June 5th, A. D. 1911, at 11:57 p. m. Not signed nor disapproved by the governor."

While this act was neither signed nor approved by the governor, yet it contained an emergency clause and, prior to the adoption of the constitutional amendment relating to the initiative and referendum, would have become effective thirty days subsequent to June 5, 1911, the date of its filing with the secretary of state; but, owing to the adoption of the constitutional amendment relating to the initiative and referendum, in 1910, the law became effective ninety days after the adjournment of the legislature—that is to say, ninety days after May 6, 1911, or on August 4, 1911.

I am informed that the present oil inspector took office first; that is to say, his first term began on July 13, 1909. By the terms of the laws of 1899, which have not been repealed by the laws of 1911, his term of office is two years, and, therefore, assuming that his term began on July 13, 1909, it would expire, under ordinary circumstances, on July 13, 1911.

During the session of the Eighteenth General Assembly, the governor sent in the name of the present oil inspector as his appointee for the new term, to be confirmed by the Senate, as provided by section 2 of the act of 1899. On May 6, 1911, the Senate refused to consent to or confirm the appointment of the governor. Therefore, under the terms of section 2, which states that "the governor, by and with the advice and consent of the Senate," shall appoint a skilled and suitable person as state inspector of oils, whose term of office shall be two years from the date of his appointment and until his successor is appointed and qualified, it appears that the appointment could not become effective without the advice and consent of the Senate.

In that event—the Senate not having consented—it also appears by the very terms of this statute, as well as by section 1 of Article XII of the Constitution, that the present oil inspector, appointed on July 13, 1909, holds his office under that term until his successor is appointed and qualified. In other words, it would appear that he is now holding over under his original term, and will so continue to hold until his successor is appointed and qualified.

The governor has not seen fit, as I understand it, to make any *ad interim* appointment, notwithstanding the fact that the term of the present oil inspector expired last July, and he is merely holding over, and there being no *ad interim* appointment made, we are confronted with section 30 of Article V of the Constitution, which provides, in part, as follows:

"Except as otherwise provided in this Constitution, no law shall extend the term of any public officer, or increase or diminish his salary or emoluments after his election or appointment; \* \* \* "

There does not seem to be any question that the state oil inspector is a public officer within the terms of this constitutional provision, and within the holding of the Supreme Court of this state in *Parks vs. Soldiers' and Sailors' Home*, 22 Colo., 86, 96. This section provides that no law shall increase or diminish the salary or emoluments of a public officer after his election or appointment. While the word "salary" is usually limited to fixed compensation for a certain period, the word "emoluments" seems to be a much broader term and would include fees received by a public officer, in the absence of any restriction in the statute as to its meaning.

Thus, in *Arapahoe County vs. Hall*, 9 Colo. App., 538, in construing a statute which prescribed that salaries of certain officers should be paid out of the fees, commissions and emoluments of the office, the court discusses the meaning of the word "emoluments," as follows:

"The word 'emoluments,' as it appears in the state in question, was clearly intended, in our opinion, to be taken in the general and comprehensive sense, so as to embrace all other proper receipts of the office, not included within the term 'fees' or 'commissions,' as generally defined and understood."

And, again, the court said:

"To hold that 'emoluments,' as used and in the connection in which it appears in this statute, means any accretion, increment, gain or profit to the office, is, we think, manifestly in accord with common usage, as well as with the established rules for the interpretation of the English language and for the construction of statutes."

In *Hoyt vs. United States*, 10 How., 109, 136, the court says:

"These terms [referring to 'fees' and 'commissions'] denote a compensation for a particular kind of service to be performed by the officer, and are distinguishable from each other, and are so used and understood by Congress in the several compensation acts; they are also distinguishable from the term 'emoluments,' that being more comprehensive and embracing every species of comprehension or pecuniary profit derived from a discharge of the duties of the office; and such is the obvious import of it in these acts."

In *Reals vs. Smith*, 56 Pac., 690, 692 (Wyo.), it was said:

"'Emoluments' is generally defined as the profit arising from office or employment; that which is received as compensation for services or which is annexed to the possession of office as salaries, fees and perquisites; advantage, gain, public or private."

In *Town of Bruce vs. Dickey*, 6 N. E. (Ill.), 435, 439, it was said:

"The word 'emoluments' is peculiarly appropriate to office; denoting in its most ordinary signification the profit 'which is annexed to the possession of office, as salary, fees and perquisites.'"

In *Appel vs. County of Crawford*, 51 Am. Rep. (Pa.), 205, 206, it was held that a sheriff who received a certain sum per week for boarding prisoners was thereby entitled to an emolument which could neither be increased nor diminished after his election, and the court said:

"Section 13 of Article III of the Constitution provides that 'no law shall extend the term of any public officer, or increase or diminish his salary or emolument, after his election or appointment.' That the sheriff is a public officer, coming within the operation of this constitutional provision, cannot be doubted. The boarding of the prisoners was certainly one of his official duties imposed upon him by law. For the performance of this duty he was entitled to receive a compensation which was definitely fixed by law at the time of his election. While this compensation could hardly be called a salary, it seems to us that it is included within the larger and broader term 'emolument.' In Webster's Unabridged Dictionary the word 'emolument' is thus defined: 'The profit arising from office or employment; that which is received as compensation for services, or which is annexed to the possession of office, as salary, fees and perquisites; advantage, gain, public or private.' We think the word imports more than the word 'salary' or 'fees,' and because it is contained in the Constitution in addition to the word 'salary' we ought to give it the meaning which it bears in ordinary acceptance. By the definition above given it imports any perquisites, advantages, profit or gain arising from the possession of an office."

It therefore follows that in order for chapter 180 of the Session Laws of 1911, restricting the emoluments of the state inspector of oils to \$1,600 a year, to become effective for that purpose, it must operate upon one whose term of office begins after this law goes into effect, to-wit, August 4, 1911. In the present case, if the Senate had confirmed the appointment of the present oil inspector, his term would have begun on July 13, 1911, or before chapter 180 would become operative. On the other hand, the Senate not having confirmed the appointment of the present oil inspector, it would seem that he is still holding over under his original appointment of July, 1909; and chapter 180 not being in operation until August, 1911, it would follow that it could not affect his emoluments during his present term; to-wit, the term beginning in 1909, and which has as yet not come to a conclusion.

That a hold-over acts as such by virtue of his original appointment or election, and not by virtue of any new or double term, appears clear from the case of *State vs. Moores*, 84 N. W. (Neb.), 389, and the cases cited therein, in which it was held that where a person lawfully continues in an office created by the Constitution of that state, by virtue of his original election and qualification, after the expiration of the fixed term, but before his successor is elected and qualified, the salary of such hold-over officer cannot be increased or diminished. On page 400 the court, quoting from an Oregon case, says:

"One thing, however, is palpably manifest: That the right to hold over is by virtue of the previous appointment or election and qualification. It is a right accorded by statutes regulating the tenure of office. The holding does not come to an end on the day of the expiration of the statutory period, unless there comes a duly elected and qualified officer to cut it off, or unless his recognized successor is inducted into the office. In one sense the holding over is *pro tempore*, because the time of the holding is dependent upon the election or appointment of a successor; and in another it may be considered as the occupancy of a successor's term which is shortened by that length of time. But the holding for the technical term and the holding over is a recognized right arising from one appointment or one election. The tenure of office is indivisible. It cannot be considered as a broken term or as a double term. It is one continuous holding."

I am of the opinion, therefore, that under the present circumstances, chapter 180 of the Session Laws of 1911 does not—owing to the constitutional provision above cited—restrict the state oil inspector to a salary of \$1,600 a year, but by virtue of such constitutional provision, he is entitled to the fees of that office, as provided by the law of 1899.

Very sincerely yours,

BENJAMIN GRIFFITH,  
Attorney General.

No. 65.

## REPORT ON OFFICE OF PRINTING COMMISSIONER.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATION.

Commissioner of Printing.....	\$	2,500.00
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## DISBURSEMENTS.

Warrants paid, salary.....	\$	2,500.00	
	\$	2,500.00	\$ 2,500.00

No. 66.

## REPORT ON PEST INSPECTION.

Examination from December 1, 1910, to November 30, 1911.

## APPROPRIATION.

Pest inspection.....	\$	2,000.00
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## DISBURSEMENTS.

Warrants paid, salary and expense.....	\$	871.12	
Unused balances.....		1,128.88	
	\$	2,000.00	\$ 2,000.00

No. 67.

## REPORT ON THE STOCK BOARD.

Examination from January 1, 1909, to January 1, 1911.

Denver, Colorado, March 20, 1911.

To the Legislative Committee Considering Stock Board Investigation.

Gentlemen—I herewith submit the report of my investigation of the Stock Board.

I personally have gone into these matters exhaustively, and wish to say that I consider the business of this board is conducted in a clean, effective and economical manner, and one conducive to the best interests of the stock industry in the state.

The laws governing this board are at fault, as the latitude of the powers of the board is in question.

The remedy for this condition should come through legislative channels, and certain sections, which are brought to your attention in my report, should be amended, to clearly define the intent of the law.

As I interpret the laws affecting this board, I wish to call your attention to the following items, disbursed through the brand inspection fund, which appear irregular, namely:

Premium on bond, E. McCrillis.....	\$	12.50
Premium on bond, H. W. Potter.....		75.00
Bounties paid on wolves' scalps.....		870.00
Monthly salary paid to both Mabel Challender and E. McCrillis.....		25.00

In the report proper you will find the explanation of these items.

As regards these items listed, and other recommendations regarding the questions of law brought up in my report, will state that these are for the consideration of your attorney as to determining the legality.

I shall be very glad to give you any further aid in my power.

Respectfully yours,

H. J. LEDDY,  
Public Examiner.

## STOCK INSPECTION FUND.

## RECEIPTS.

Balance in fund January 1, 1909.....	\$	1,114.13
One-fifteenth mill tax levy.....		50,229.54
Transfer from fund, interest on delinquent taxes.....		300.62

## DISBURSEMENTS.

## Salaries—

Secretary of board.....	\$	2,875.00
Veterinarian .....		2,875.00
Stenographer .....		1,725.00
Inspectors .....		43,422.31
Veterinarian, traveling expenses.....		771.46
Balance in fund January 1, 1911.....		35.53
		<hr/>
	\$	51,704.29
	\$	51,704.29

## ESTRAY FUND.

## RECEIPTS.

Balance in hands of treasurer, January 1, 1909.....	\$	23,082.26
Balance in hands of secretary, January 1, 1909.....		6,509.61
From sale of estrays.....		144,651.52
Check Forbes, does not claim.....		23.18
Check Stanter, party not found.....		18.06
Check R. Oldlands (Critchlow matter).....		21.17
Check Tuckeman, no order of court.....		41.05
Check Reed, party not found.....		23.21
Check Trudeau, party dead.....		14.43
Check T. C. Elliott, refund.....		26.85
Check Gosling, refund, two steers paid for August 20, 1906.....		50.00
Check Parish, for balance in his hands as treasurer, for checks drawn, but not presented for payment.....		181.48
Error difference in figures.....		.72
Error in checks No. 381, January 15, 1910.....		1.00

## DISBURSEMENTS.

Paid owners of estrays.....	\$	119,473.81
Transferred to brand inspection fund.....		21,486.07
Balance in hands of treasurer, December 31, 1910.....		31,883.82
Balance in hands of secretary, December 31, 1910.....		1,800.84
		<hr/>
	\$	174,644.54
	\$	174,644.54

## BRAND INSPECTION FUND.

## RECEIPTS.

Balance in hands of treasurer, January 1, 1909.....	\$	4,223.71
Balance in hands of secretary, January 1, 1909.....		914.46
Advertising and inspection fees.....		8,552.25
Sale of two green books.....		.20
Error in treasurer's balance, April 1, 1909.....		1.00
Transfer from estray fund.....		21,486.07

## DISBURSEMENTS.

Inspectors' fees, at 3 cents per head.....	\$	3,568.77
Advertisements .....		1,715.10
Office expense, stamps, etc.....		2,492.37
Newspaper subscriptions .....		57.15
Inspectors' expense .....		7,725.82
Feed for stock.....		154.50
Extra services .....		1,155.00
Expense of members attending board.....		1,574.30
Salary of inspectors.....		9,553.56
Legal service .....		3,276.15
Legal expense .....		575.50
Sheep inspectors .....		15.00
Bounty on scalps.....		870.00
Mr. McCrillis, secretary, salary.....		125.00
Dr. Lamb, veterinary, salary.....		125.00
Miss Challender, stenographer, salary.....		75.00
Extraordinary expense .....		638.25
Cash in hands of treasurer, December 31, 1910.....		1,475.62
Cash in hands of secretary, December 31, 1910.....		5.60
	\$	35,177.69
	\$	35,177.69

NOTE: Various amounts were received from inspectors in stamps for fees collected, that were not entered in the cash-book, but thrown into the stamp drawer, amounting to \$4.39. Future remittances of this kind should be entered in the cash-book, and a voucher drawn in favor of the secretary for same, charging amount to office expense.

## GENERAL RECOMMENDATIONS.

1. As regards interest on money in the hands of the board, it is suggested that the minutes passed by the board May 1, 1909, read: "Interest at not less than 2 per cent should be paid on money when average balance runs \$10,000.00 or over on all funds." There has been only one payment covering interest on this money for the period covered by this investigation, and this in amount only of \$300.00.

The board should be requested to secure, through the treasurer, a statement from the depository of the average daily balance, and collect the interest due; and in the future statements from the depository and interest settlements should be made at least every six months.

Some specific rate of interest should be arranged.

2. As regards the brand inspection fund, it is recommended that some legislative enactment be passed providing for the transfer to the general state revenue, at the end of each biennial period, of such amount as may be deemed advisable.



As this law now stands, there seems to be a question as to the ownership of this money—as to whether the part transferred from estray funds is the property of the stockmen or of the state. If it belongs to the state, such accumulation as is not used for the expense of the board should be thrown into the general revenue in the hands of the state treasurer.

3. Section 6419, page 1488, of the Revised Statutes, should be amended to define the latitude allowed the board in the disbursements under the clause "other and general expenses."

4. The secretary of the board should be requested to secure the signature of the board members to the approval of the minutes of the preceding meeting. A list of bills approved for payment should be a part of the minutes. As it now stands, the secretary only signs the minutes, and vouchers drawn on the brand inspection fund show only the secretary's signature.

5. I recommend that separate impression copy-books be kept for copying vouchers drawn on each separate fund, namely:

One for vouchers drawn on estray fund.

One for vouchers drawn on brand inspection fund.

One for vouchers drawn on stock inspection fund.

6. I consider that regular inspectors should be requested to make reports at least every fifteen days, together with remittance of moneys collected.

7. Making the fiscal year end on November 30, instead of on April 1, would be an improvement. This would agree with other state boards.

8. I also recommend that all bills be attached to the vouchers. At the present time bills and vouchers are filed separately. As no itemized statement appears on voucher, double handling is required whenever it is necessary to look into any expense item.

9. I note two cases where inspectors have withheld small amounts, and warrants were sent for the balance due on salaries, while balances are the same. This practice, if allowed to continue, would show false statements as regards receipts and disbursements. In short, all receipts should be turned in to the board, and all warrants issued should be for the full amount due.

#### BRAND INSPECTION FUND—REMARKS.

1. Regarding the disbursement of \$3,568.77, under the head of "inspection fees at three cents per head."

Section 6394, on page 1483, provides that the board shall employ special brand inspectors as needed, who shall be paid such proportion of fees collected by virtue of such inspection as the board may allow.

On these inspections the board collected from the cattlemen only 1 cent per head on cattle going out of the state, and nothing on cattle moving from one point within the state to another.

From a literal interpretation of the law, the board, in my opinion, has exceeded its powers. However, from a purely business point of view, I consider this outlay necessary, and the most economical method of handling this condition seems to be the one now employed by the board. My reasons for this opinion are as follows:

The board has not regular inspectors at all shipping stations, and the railroad companies cannot take stock for shipment until the shipper shows inspection certificate.

This condition would necessitate regular inspectors traveling long distances, at considerable expense, for the purpose of inspecting small bunches of stock, perhaps all of which would not move out of the state. On any stock not moving out of the state no fees whatever are charged the cattlemen, which means that no revenue would accrue to the board. Many of such inspections cover small bunches of stock, which an individual would not consider inspecting at one cent per head.

This condition makes it necessary for the board to pay enough to induce special inspectors to do this work, or send regular inspectors at largely increased cost to the board. Special inspectors inspecting stock moving within the state could receive no pay whatever, if the law were interpreted literally.

2. Regarding cost of advertising (amount, \$1,715.10).

This item is made up largely of publication of estray notices.

3. Office expense (amount, \$2,492.37).

This amount includes rent of office at Denver Stock Yards, at \$15 per month. Balance made up largely of stamps and stationery.

4. Newspaper subscription (amount, \$57.15).

This item is subject to criticism as to its legality as an expense of the board. I respectfully refer the same to the attorney general.

5. Inspectors' expense (amount, \$7,725.82).

A number of regular inspectors receive \$25.00 a month expense, and two \$50.00 a month, which amounts are paid monthly by the board, and on which the board asks

for no itemized account or receipts. This at first glance looks unbusinesslike, but on investigation I believe works toward economy, and for this reason: I find the inspectors are unquestionably put to considerable expense, such as horse hire, hotel charges, etc., and if actual expenses were allowed, I believe that many inspectors, especially the unmarried ones, would be away from home more than under the present plan.

This would entail expense to the board, and in my opinion greater amounts than those allowed monthly under the present plan. I consider the amount allowed reasonable.

Section 6391, on page 1482, defining the duties of the secretary of the board, does not order that he shall secure or keep receipts for expenditures, and therefore I consider this matter subject solely to the discretion of the board.

I find no provision in the statutes specifically stating that the inspectors are to be paid expenses; however, under the broad powers conferred on the board in section 6419 of the Revised Statutes of 1908, I consider this expense equitable. As to the technical legality thereof I would refer the same to the attorney general.

The payment of these expenses was authorized at the regular meeting of the board on June 19, 1909.

6. Feed for stock (amount, \$154.50).

These amounts are deducted from remittances to owner after sale of stock.

7. Relative to extra services (amount, \$1,155.00).

Practically all of this is covered by payments to E. McCrillis and Mabel Challender, at \$25.00 per month each.

Vouchers to McCrillis read "Salary as Inspector."

Vouchers to Mabel Challender read "Salary as Assistant Secretary."

Section 6391, page 1482, Revised Statutes of 1908, defining the duties and salary of the secretary, states:

"The secretary of said board shall devote his *entire* time and attention to the business of said board, and shall keep accurate records of all transactions thereof, as well touching the inspection of live stock and quarantine regulations as all matters and things done by the board.

The secretary shall receive as compensation the sum of \$1,500.00 per year, to be paid out of the inspection fund, by warrants drawn monthly upon the state treasurer."

Section 6393, page 1483, Revised Statutes of 1908, authorizing the appointment of stenographer and fixing the salary, reads as follows:

"It shall be the duty of the board, at the first meeting, to appoint a competent stenographer to assist the secretary of said board, which stenographer shall receive not to exceed \$900.00 per year, to be paid in monthly warrants drawn by state auditor upon the stock inspection fund."

As these laws mandate that the secretary shall devote his *entire* time and attention to the business of said board, as well touching the inspection of live stock, and that the stenographer be appointed to assist the secretary, I am doubtful as to the authority for this disbursement, and refer the same to the legal adviser of the committee.

As regards these payments, I will state that the board at a regular meeting authorized the same.

In this regard I will say, however, that judging from the volume of business, and the responsibility placed on the secretary, and the satisfactory manner in which the secretary has carried out his duties, I consider him worth considerably more money to the board and state than the amount allowed in the statutes. I think, also, that the stenographer is entitled to the same salary as the majority of stenographers working for the state receive. This, however, is a condition to be relieved through legislative channels, and not by order of the board.

8. Expense of members attending board meetings (amount, \$1,574.30).

These charges run from \$5.75 to \$35.00, depending on distance traveled and time consumed in attendance, and on these disbursements the board has not asked for itemized statements or receipts.

This is unbusinesslike, and subject to criticism.

The duties prescribed in the statutes do not mandate that receipts shall be kept by the secretary or any member of board. This should be corrected by legislation.

9. Salary of inspectors (amount, \$9,553.56).

I can find no criticism whatever as to this item.

10. Legal services (amount, \$3,276.15).

Section 6419, page 1488, Revised Statutes, states the funds transferred from the estray fund to the brand inspection fund may be used by the board for the prosecution

of persons charged with larceny of live stock, and for other and general expenses of the board.

Of this amount, \$2,862.10 was spent for the prosecution of larceny cases. The balance covers miscellaneous cases, such as prosecution of stockmen driving cattle over the state line without paying inspection fee, etc.

As the law specifically states that this money can be used for the prosecution of persons charged with larceny of live stock, and as other disbursements for legal services included in the above amount cover expenses of the board, I consider this entire disbursement absolutely equitable. I recommend, however, that legislation be enacted placing any legal questions pertaining to this board with the attorney general's department.

11. Legal expenses (amount, \$575.50).

The duties prescribed in the statutes do not mandate that receipts shall be kept by the secretary or treasurer, or any member of board.

R. W. McCrillis is the only attorney that has furnished any receipts covering railroad fares, Pullman charges, etc. A majority of the bills for this expense, however, have been sworn to as to their correctness by the attorney presenting the same.

12. Sheep inspection charges (amount, \$15.00).

I consider this disbursement equitable.

13. Bounty on wolf scalps (amount, \$870.00).

This disbursement, I am of the opinion, is unauthorized. I do not interpret the law (which reads as shown below) in a sense that might cover, under the clause "other and general expenses of the board," payments of this nature, and would refer this to your legal adviser.

In my view, this is not an expense of the board, but rather a protection, the cost of which should be defrayed from other sources.

Section 6419, page 1488, reads:

"The moneys transferred from the estray fund to the brand inspection fund may be used by the said board, under proper vouchers, for the prosecution of persons charged with larceny of live stock, and for other and general expenses of the board."

In this regard, the laws pertaining to bounties will be found on page 267 of the Revised Statutes of 1908, and section 6364, page 1478, defines the disposition of surplus fees in charge of the secretary of state from brand recording, as follows:

"This surplus, after paying all expenses incurred by reason of this act, shall be deposited every six months with the state treasurer to the credit of the bounty fund."

The amounts collected by the secretary of state's office for recording brands on stock have, in my judgment, no connection whatever with the brand inspection fund under the Stock Inspection Board.

The board at a regular meeting authorized these payments on scalps.

14. E. McCrillis, secretary, salary (\$125.00).

This amount is usually paid from the stock inspection fund.

15. Dr. Lamb, veterinarian, salary (\$125.00).

This amount is usually paid from the stock inspection fund.

16. Miss Challender, stenographer, salary (\$75.00).

This amount is usually paid from the stock inspection fund.

17. Extraordinary expense (amount, \$638.25).

The larger part of this expense covers trips outside the state, on which no receipts are asked for by the board; however, itemized bills have been furnished by individuals making the trips.

These expenditures were authorized by the board at a regular meeting.

If illegal, I believe relief should be given this board through legislative enactment, to enable them at the discretion of the board to make such trips as deemed necessary, and for the reason that, as is the case in most of these expenditures, men were sent for purposes of scientific research, and consultation regarding measures to be taken for the stamping out of disease, and to suppress contagion. One trip made by Dr. Lamb to Washington, D. C., was to confer with Mr. Melvin relative to the regulations of the Bureau of Animal Industry regarding infected sheep, and at a time where state-wide quarantine was threatened.

Below is a list of trips made, reason for same, and cost:

Feb. 25, 1909—E. McCrillis: Trip to Los Angeles, to attend meeting of the National Live Stock Association, for discussion of general stock interests; cost .....\$143.90

Dec. 12, 1909—Charles G. Lamb: Trip to Washington, D. C., pertaining to sheep infection; cost .....	\$109.00
Jan. 15, 1910—Charles G. Lamb and L. B. Sylvester: Trip to Ogden to attend meeting of Wool Growers' Association, for general discussion of interests of wool growers and matters pertaining to diseases prevalent among sheep; cost.....	\$126.00
Sept. 20, 1910—Charles G. Lamb: Trip to San Francisco to attend meeting of Sanitary Board, for discussion of sanitary methods to prevent disease; cost .....	\$145.00

## Extraordinary expense.

On May 17, 1909, the board paid \$12.50 and \$75.00, covering bonds of Secretary E. McCrillis and Treasurer H. W. Potter, respectively.

In my opinion, these items are unauthorized, and I think they should be paid, as are most bonds of state officers, by the individuals.

The board authorized these payments at a regular meeting.

The legality of this disbursement should be passed on by the attorney general.

## No. 68. REPORT ON STOCK INSPECTION BOARD.

Examination from January 1, 1911, to December 31, 1911.

## RECAPITULATION.

## RECEIPTS.

One-fifteenth mill tax levy.....	\$	26,494.49
Proceeds of 1,792 estrays.....	\$	68,848.35
Proceeds of sale of cowhides.....		23.20
		<hr/>
		68,871.55
Inspection fees .....	\$	2,889.52
Advertising repaid .....		849.90
Interest on deposits.....		1,415.02
Unclaimed checks and refunds.....		238.25
		<hr/>
		5,392.69
Stallion licenses .....		665.00
		<hr/>
Gross receipts .....	\$	101,423.73
Balances on hand December 31, 1910—		
In hands of State Treasurer.....	\$	35.53
In hands of treasurer of Stock Board.....		32,359.44
In hands of secretary of Stock Board.....		1,805.90
		<hr/>
		35,200.87
		<hr/>
Total .....	\$	136,624.60

## DISBURSEMENTS.

Paid owners of estrays, 1,380 head.....	\$	61,742.54
Paid owners for cowhides.....		23.20
Feed .....		390.96
		<hr/>
	\$	62,156.70

## Paid regular inspectors—

Salaries from stock inspection fund.....	\$ 22,316.69	
Salaries from brand fund.....	1,860.00	
		\$ 24,176.69
Expenses from brand fund.....		3,954.59

28,131.28

## Paid special inspectors—

Salaries from brand fund.....	\$ 386.67	
Inspection fees from brand fund.....	1,311.47	

1,698.14

## State veterinarian—

Salary from stock inspection fund.....	\$ 1,375.00	
Traveling expenses from stock inspection fund.....	351.20	

1,726.20

Advertising .....	\$ 839.30	
Newspaper subscription .....	22.90	
Feed for stock.....	4.00	

866.20

## Office expense—

Salary of secretary.....	\$ 1,675.00	
Salary of stenographer.....	1,140.00	
Legal expense .....	1,302.00	
Expense of members attending meetings.....	1,729.85	
Miscellaneous .....	2,481.43	

8,328.28

## Balances on hand December 31, 1911—

In hands of State Treasurer.....	\$ 212.13	
In hands of treasurer of board.....	29,769.32	
In hands of secretary of board.....	3,736.35	

33,717.80

Total .....\$ 136,624.60

## STOCK INSPECTION FUND.

## RECEIPTS.

Balance in fund January 1, 1911.....	\$ 35.53
One-fifteenth mill levy.....	26,494.49

## DISBURSEMENTS.

## Salaries—

Secretary of board.....	\$ 1,375.00	
Veterinarian .....	1,375.00	
Stenographer .....	900.00	
Inspector .....	22,316.69	
Veterinarian, traveling expenses.....	351.20	
Balance in fund January 1, 1912.....	212.13	
	<hr/>	
	\$ 26,580.02	\$ 26,530.02

## ESTRAY FUND.

## RECEIPTS.

Proceeds of sales of 1,792 estrays.....	\$ 68,848.35	
Proceeds of sales of cowhides.....	23.20	
Unclaimed checks in payment of estrays returned from postoffice—		
W. Boutz.....	\$ 42.88	
Grimes & Stewart.....	34.81	
James Baker.....	53.40	
Linebarger & Chantry.....	26.24	
Phillip Schneider.....	39.36	
	<hr/>	
	196.69	
Refunds—		
Clayton & Murman.....	41.56	
	<hr/>	
Gross receipts.....	\$ 69,109.80	
Transfer from brand inspection fund to correct error.....	88.50	
Balances on hand December 31, 1910—		
In hands of treasurer.....	\$ 31,883.82	
In hands of secretary.....	1,800.30	
	<hr/>	
		33,684.12
	<hr/>	
Total.....		\$ 102,882.42

## DISBURSEMENTS.

Paid owners for 1,380 estrays.....	\$ 61,742.54	
Feed (for feed-yard estrays).....	390.96	
Paid owner for cowhides.....	23.20	
	<hr/>	
Total disbursements.....	\$ 62,156.70	
Transferred to brand inspection fund.....	8,087.19	
Balances on hand December 31, 1911—		
In hands of treasurer.....	\$ 29,075.40	
In hands of secretary.....	3,563.13	
	<hr/>	
		32,638.53
	<hr/>	
Total.....	\$ 102,882.42	

## BRAND INSPECTION FUND.

## RECEIPTS.

Advertising .....	\$ 849.96	
Inspection fees.....	2,889.52	
Stallion license fees.....	113.00	
		\$ 3,852.42
Interest on deposits—		
H. W. Potter, treasurer, May 19, 1909, to April 30, 1911.....	\$ 1,241.70	
Denver National Bank.....	3.50	
H. W. Potter, treasurer, May 1 to September 1, 1911.....	169.82	
		1,415.02
Transfer from estray fund.....		8,087.19
Gross receipts.....	\$ 13,354.63	
Balance in hands of treasurer, December 31, 1910.....	\$ 1,475.62	
Balance in hands of secretary, December 31, 1910.....	5.60	
		1,481.22
Total.....	\$ 14,835.85	

## DISBURSEMENTS.

Regular inspectors' salaries for month of January, 1911.....	\$ 1,860.00	
Regular inspectors' expense.....	3,954.59	
Special inspectors' salaries.....	386.67	
Special Inspectors' fees, at 3 cents per head.....	1,311.47	
		\$ 7,512.73
Advertisements .....	\$ 839.30	
Newspaper subscription.....	22.90	
Feed for stock.....	4.00	
		866.20
Office expense.....	\$ 1,303.03	
Salary, McCrillis.....	300.00	
Salary, stenographer.....	240.00	
Legal services.....	1,203.45	
Legal expense.....	98.55	
Expense attending board meetings.....	1,729.85	
Extraordinary expense.....	1,178.40	
		6,053.28
Total disbursements.....	\$ 14,432.21	
Transferred to estray fund to correct error.....		88.50
Balance in hands of treasurer, December 31, 1910.....	\$ 251.92	
Balance in hands of secretary, December 31, 1910.....	63.22	
		315.14
Total.....	\$ 14,835.85	

## STALLION FUND.

135 licenses, at \$5.00.....	\$	675.00	
Transferred to brand inspection fund.....	\$	113.00	
In hands of treasurer.....		452.00	
In hands of secretary.....		110.00	
		<hr/>	<hr/>
	\$	675.00	\$ 675.00



No. 69.

REPORT OF COUNTY TREASURERS' BONDS AND GENERAL BALANCE OF COUNTY FUNDS IN  
THEIR HANDS JANUARY 1, 1912.

County.	Name of Treasurer.	On Hand Jan. 1, 1912. \$	Amount of Bond.	County Seat.
Adams	John R. Sutton.	43,508.45	40,000.00	Brighton
Arapahoe	John Cameron	23,830.85	50,000.00	Littleton
Archuleta	James A. Donaldson.	36,750.98	50,000.00	Pagosa Springs
Baca	Herbert E. Homsher.	8,000.50	20,000.00	Springfield
Bent	O. H. Maxwell.	36,118.11	25,000.00	Las Animas
Boulder	Roy B. True.	47,095.24	100,000.00	Boulder
Chaffee	John H. Owen.	31,389.03	60,000.00	Buena Vista
Cheyenne	W. E. Redmon.	10,134.96	20,000.00	Cheyenne Wells
Clear Creek	J. A. Noone.	14,542.07	30,000.00	Georgetown
Conejos	A. I. Kendall.	44,023.48	50,000.00	Conejos
Costilla	J. M. Olguin.	24,989.77	40,000.00	San Luis
Crowley	W. S. Steen.	6,718.76	10,000.00	Ordway
Custer	W. H. Funderburk.	7,076.41	10,000.00	Silver Cliff
Delta	B. N. Crawford.	37,927.55	75,000.00	Delta
Denver	L. C. Greenlee.	333,378.10	500,000.00	Denver
Dolores	Charles Williams	11,351.78	20,000.00 (est.)	Rico
Douglas	Albert W. Manhart.	20,667.76	20,000.00	Castle Rock
Eagle	A. S. Little.	28,925.00	35,000.00	Red Cliff
Elbert	Allen Carnahan	16,753.68	30,000.00 (est.)	Klowa
El Paso	F. C. McMahon.	41,647.96	150,000.00	Colorado Springs
Fremont	T. B. Moore.	63,900.91	190,000.00	Canon City
Garfield	J. A. McRae.	44,809.33	50,000.00	Glenwood Springs
Gilpin	Henry P. Altwater.	16,831.61	50,000.00	Central City
Grand	L. W. Kennedy.	13,997.70	40,000.00	Hot Sulphur Springs

No. 69—Continued.

REPORT OF COUNTY TREASURERS' BONDS AND GENERAL BALANCE OF COUNTY FUNDS IN  
THEIR HANDS JANUARY 1, 1912.

County.	Name of Treasurer.	On Hand		Amount of Bond.	County Seat
		Jan. 1, 1912.			
Gunnison	Annie M. Downey	22,522.20		30,000.00	Gunnison
Hinsdale	E. W. Soderholm	3,644.40		20,000.00	Lake City
Huerfano	Andrew Dick	46,579.29		60,000.00	Walsenburg
Jackson	A. A. Hunter	17,628.43		20,000.00	Walden
Jefferson	M. Baker	15,113.23		100,000.00	Golden
Kiowa	Boon Best	10,570.51		50,000.00	Eads
Kit Carson	S. W. Abbott	22,658.98		50,000.00	Burlington
Lake	F. E. Kendrick	103,327.41		100,000.00	Leadville
La Plata	Oren F. Peary	28,292.52		75,000.00	Durango
Larimer	Frank W. Moore	53,431.99		120,000.00	Fort Collins
Las Animas	H. B. Brown	91,221.56		55,000.00	Trinidad
Lincoln	Henry C. White	14,769.50		30,000.00	Hugo
Logan	S. Alvin Richeson	57,802.01		65,000.00	Sterling
Mesa	Benton Canon	100,011.75		100,000.00	Grand Junction
Mineral	C. O. Withrow	11,874.75		35,000.00	Creede
Moffat	W. P. Deakins	10,415.87		20,000.00	Craig
Montezuma	Chas. B. Reid	25,113.13		60,000.00	Cortez
Montrose	W. J. Tobin	32,801.02		25,000.00	Montrose
Morgan	George L. Cudworth	99,415.97		50,000.00	Fort Morgan
Otero	H. A. Dawley	77,960.71		125,000.00	La Junta
Ouray	H. C. Campbell	28,710.36		40,000.00	Ouray
Park	J. G. Brooks	29,828.22		50,000.00	Fairplay
Phillips	H. L. Colver	13,682.48		40,000.00	Holyoke
Pitkin	Wm. K. Hansen	13,984.51		30,000.00	Aspen

Prowers .....	Jno. O. Stream.....	44,057.18	50,000.00	Lamar .....
Pueblo .....	A. H. Stanard.....	200,003.07	200,000.00	Pueblo .....
Rio Blanco .....	J. L. Taggart.....	12,119.76	25,000.00	Meeker .....
Rio Grande .....	E. J. Adams.....	10,810.35	35,000.00	Del Norte .....
Routt .....	John R. E. Sumner.....	49,573.56	35,000.00	Hahn's Peak .....
Saguache .....	Dallas Stubbs .....	41,745.08	140,000.00	Saguache .....
San Juan .....	F. J. Bawden.....	17,170.37	30,000.00	Silverton .....
San Miguel .....	D. Lee Staley.....	37,297.11	75,000.00	Telluride .....
Seogwick .....	S. H. Carlson.....	15,402.90	50,000.00	Julesburg .....
Summit .....	Geo. Robinson .....	5,489.22	20,000.00	Breckenridge .....
Teller .....	S. C. Paxson.....	108,290.57	150,000.00	Cripple Creek .....
Washington .....	P. F. Fassler.....	14,836.31	40,000.00	Akron .....
Weld .....	Wm. R. Patterson.....	174,547.76	60,000.00	Greeley .....
Yuma .....	Elmer Graham .....	24,182.61	30,000.00	Wray .....
Total .....		\$2,721,389.68	\$3,955,000.00	

No. 70.  
COUNTY FUNDS BEARING NO INTEREST.

COUNTY.	Amount of Treasurer's Bond.	Cost Per Thousand of Indemnity Bond at Current Rate:	\$1.00 for \$25,000 or Under. \$3.00 for \$50,000 or Over. \$2.50 for \$50,000 or Over.	Total Cost to Pay for Bond if Purchased from Bonding Company.	Jan. 1, 1912, Balance in County Funds.	Approximate Amount on Which Interest Is Collected for the County.	Rate of Interest Collected.	Remarks.	Amount on Which No Interest Was Charged or Collected in 1911.	Estimated Amount Saved by Counties if Interest Collected on All Daily Balances.
Adams .....	\$ 40,000.00	3.00	\$3.00	\$ 120.00	\$ 43,508.45	.....	.....	.....	\$ 43,508.45	\$ 1,087.71
Arapahoe .....	50,000.00	2.50	2.50	125.00	23,830.85	.....	.....	.....	23,830.85	595.77
Archuleta .....	50,000.00	2.50	2.50	125.00	36,750.98	\$ 16,308.30	4 1/2	judgment fund	20,382.68	509.56
Baca .....	20,000.00	4.00	4.00	80.00	8,000.50	.....	.....	.....	8,000.50	209.01
Bent .....	25,000.00	4.00	4.00	100.00	36,118.11	.....	.....	.....	36,118.11	962.99
Boulder .....	100,000.00	2.50	2.50	250.00	47,095.24	.....	.....	.....	47,095.24	1,177.38
Chaffee .....	60,000.00	2.50	2.50	150.00	31,389.03	31,389.03	2 1/2	daily balances	.....	.....
Cheyenne .....	20,000.00	4.00	4.00	80.00	10,134.96	.....	.....	.....	10,134.96	252.37
Clear Creek .....	30,000.00	3.00	3.00	90.00	14,542.07	.....	.....	.....	14,542.07	363.55
Conejos .....	50,000.00	2.50	2.50	125.00	44,023.48	.....	.....	.....	44,023.48	1,100.51
Costilla .....	40,000.00	3.00	3.00	120.00	24,989.77	.....	.....	.....	24,989.77	624.74
Custer .....	10,000.00	4.00	4.00	40.00	7,076.41	.....	.....	.....	7,076.41	176.99
Crowley .....	10,000.00	4.00	4.00	40.00	6,718.76	.....	.....	.....	6,718.76	167.96
Delta .....	75,000.00	2.50	2.50	187.50	37,927.55	.....	.....	.....	37,927.55	948.18
Denver .....	500,000.00	2.50	2.50	1,250.00	383,378.10	383,378.10	2 1/2	daily balances	.....	.....
Dolores .....	20,000.00 (est.)	4.00	4.00	80.00	11,351.78	.....	.....	.....	11,351.78	283.79
Douglas .....	20,000.00	4.00	4.00	80.00	20,667.76	.....	.....	.....	20,667.76	516.69
Eagle .....	35,000.00	3.00	3.00	105.00	28,926.00	.....	.....	.....	28,926.00	723.15
Elbert .....	30,000.00 (est.)	3.00	3.00	90.00	16,783.65	.....	.....	.....	16,783.65	419.59

El Paso .....	150,000.00	2.50	375.00	41,647.96	63,900.91	.....	41,647.96	1,041.19
Fremont .....	190,000.00	2.50	475.00	63,900.91	.....	1% and 2%	.....	.....
Garfield .....	50,000.00	2.50	125.00	44,809.33	.....	.....	44,809.33	1,120.22
Gilpin .....	50,000.00	2.50	125.00	16,831.61	.....	.....	16,831.61	420.79
Grand .....	40,000.00	3.00	120.00	13,997.70	.....	.....	13,997.70	349.56
Gunnison .....	30,000.00	3.00	90.00	22,522.20	.....	.....	22,522.20	563.15
Hinsdale .....	20,000.00	4.00	80.00	3,644.40	.....	.....	3,644.40	91.11
Huerfano .....	50,000.00	2.50	150.00	46,579.29	.....	.....	46,579.29	1,164.48
Jackson .....	20,000.00	4.00	80.00	17,628.43	.....	.....	17,628.43	440.71
Jefferson .....	100,000.00	2.50	250.00	15,113.28	2% daily balances	.....	.....	.....
Kiowa .....	50,000.00	2.50	125.00	10,670.51	.....	.....	10,670.51	266.76
Kit Carson .....	50,000.00	2.50	125.00	22,668.98	1½%	.....	.....	.....
Lake .....	100,000.00	2.50	250.00	103,327.41	.....	.....	103,327.41	2,533.18
La Plata .....	75,000.00	2.50	187.50	28,292.52	.....	.....	28,292.52	707.31
Larimer .....	120,000.00	2.50	300.00	53,431.99	.....	.....	53,431.99	1,335.74
Las Animas .....	55,000.00	2.50	137.50	91,221.56	.....	.....	91,221.56	2,280.53
Lincoln .....	30,000.00	3.00	90.00	14,769.50	.....	.....	14,769.50	369.23
Logan .....	65,000.00	2.50	162.50	67,802.01	.....	.....	67,802.01	1,695.15
Mesa .....	100,000.00	2.50	250.00	100,011.70	.....	.....	100,011.70	2,500.24
Mineral .....	35,000.00	3.00	105.00	11,874.75	.....	.....	11,874.75	296.56
Moffat .....	20,000.00	4.00	80.00	10,415.87	2¼%	.....	.....	.....
Montezuma .....	60,000.00	2.50	150.00	25,113.13	.....	.....	25,113.13	627.82
Montrose .....	25,000.00	4.00	100.00	32,801.02	.....	.....	32,801.02	820.02
Morgan .....	50,000.00	2.50	125.00	99,415.97	2½% average deposits	.....	.....	.....
Otero .....	125,000.00	3.00	312.50	77,900.71	.....	.....	77,960.71	1,949.01
Ourray .....	40,000.00	3.00	120.00	28,710.96	.....	.....	28,710.96	717.17
Park .....	50,000.00	2.50	125.00	29,828.22	.....	.....	29,828.22	745.72
Phillips .....	40,000.00	3.00	120.00	13,682.48	13,682.48	2¼% daily deposits	.....	.....
Pitkin .....	30,000.00	3.00	90.00	13,984.51	8,323.59	2% deposits over \$2,000	5,660.92	141.51

No. 70—Continued.  
COUNTY FUNDS BEARING NO INTEREST.

COUNTY	Amount of Treasurer's Bond.	Cost Per Thousand of Indemnity Bond at Current Rate:	\$4.00 for \$25,000 or Under.	\$3.00 for \$50,000 or Over.	Total Cost to Pay for Bond if Purchased from Bonding Company.	Jan. 1, 1912, Balance in County Funds	Approximate Amount on Which Interest is Collected for the County.	Rate of Interest Collected.	Remarks.	Amount on Which No Interest Was Charged or Collected in 1911.	Estimated Amount Saved by Counties if Interest at 2½% is Charged and Collected on All Daily Balances.
Prowers .....	50,000.00	2.50	\$2.50 for \$50,000 or Over.	125.00	44,657.18	44,657.18	.....	.....	.....	1,101.42	1,101.42
Pueblo .....	200,000.00	2.50	500.00	200,003.01	200,003.01	200,003.01	.....	.....	.....	5,000.07	5,000.07
Rio Blanco .....	25,000.00	4.00	100.00	12,119.76	12,119.76	12,119.76	.....	.....	.....	302.99	302.99
Rio Grande .....	35,000.00	3.00	105.00	10,810.35	10,810.35	10,810.35	.....	.....	.....	270.26	270.26
Routt .....	35,000.00	3.00	105.00	49,573.86	49,573.86	49,573.86	.....	2½	2½ daily balances	.....	.....
Saguache .....	140,000.00	2.50	350.00	41,745.08	41,745.08	41,745.08	.....	.....	.....	1,043.62	1,043.62
San Juan .....	30,000.00	3.00	90.00	17,170.97	17,170.97	17,170.97	.....	.....	.....	429.27	429.27
San Miguel .....	75,000.00	2.50	187.50	37,297.11	37,297.11	37,297.11	.....	.....	.....	832.42	832.42
Sedgwick .....	50,000.00	2.50	125.00	15,402.80	15,402.80	15,402.80	.....	.....	.....	385.16	385.16
Summit .....	20,000.00	4.00	80.00	5,489.22	5,489.22	5,489.22	.....	.....	.....	137.23	137.23
Teller .....	150,000.00	2.50	375.00	108,290.57	108,290.57	108,290.57	.....	.....	.....	2,707.26	2,707.26
Washington .....	40,000.00	3.00	120.00	14,836.31	14,836.31	14,836.31	.....	2%	.....	.....	.....
Weld .....	60,000.00	2.50	150.00	174,547.76	174,547.76	174,547.76	.....	1½%	.....	.....	.....
Yuma .....	30,000.00	3.00	90.00	24,182.61	24,182.61	24,182.61	.....	2½%	2½ daily balance	.....	.....
	\$2,955,000.00		\$10,585.00	\$2,721,339.08	\$2,721,339.08	\$2,721,339.08	.....	.....	.....	\$1,783,602.03	\$14,590.55

Total bonds, all counties, \$2,955,000.00.

Total cost of bonds, counties not drawing interest, \$7,310.00.

Total bonds, counties not drawing interest, \$1,700,000.00.

No. 71.  
COUNTY BONDED INDEBTEDNESS.

COUNTY.	Total Amount of Bonds Outstanding.	Interest Bearing Per Cent.	Year of Issue.	Running Number Years.	Amount on Hand for Redemption of Bonds, Etc.	Mill Levy for Sinking Fund, 1911.	REMARKS.
Adams .....	None	.....	.....	..	.....	.....	
Arapahoe .....	None	.....	.....	..	.....	.....	
Archuleta .....	\$ 28,000.00	5	1912	10	.....	2.25	
Baca .....	29,500.00	5 1/2	1911	20	.....	.....	
Bent .....	28,000.00	5	1889	20	.....	.....	Levy for 1911 sufficient to call two bonds.
Boulder .....	None	.....	.....	..	.....	.....	
Chaffee .....	255,000.00	.....	1899-1903	20	\$ 211.47	1.3	
Cheyenne .....	26,000.00	5	1903	20	.....	.....	No provision for payment yet made.
Clear Creek .....	None	.....	.....	..	.....	.....	
Conejos .....	105,000.00	5 and 6	1890	20	10,898.95	2	Levy for 1911 covers 2 mills for sinking fund.
Costilla .....	26,000.00	4 1/2	1901	..	.....	.....	Levy to call in 1912 about 10% of the total.
Custer .....	None	.....	.....	..	.....	.....	
Delta .....	71,700.00	5 and 6	1909-12	20	.....	3	
Denver .....	112,500.00	5	1908	10	.....	.....	The amount \$112,500.00 represents notes covering purchase of voting machines.
.....	190,000.00	5	1904	15	140,875.83	.....	
Dolores .....	87,400.00	5	1909-11	20	.....	.....	No provision yet made for payment.
Douglas .....	15,000.00	5	1907	15	.....	.....	No provision yet made for payment.
Eagle .....	63,000.00	5	1899	20	1,139.68	4	Levy for 1911 covers 4 mills for sinking fund and 2 mills for interest.

No. 71—Continued.  
COUNTY BONDED INDEBTEDNESS.

COUNTY.	Total Amount of Bonds Outstanding.	Interest Bearing Per Cent.	Year of Issue.	Running Number Years.	Amount on Hand for Redemption of Bonds, Etc.	Mill Levy for Sinking Fund, 1911.	REMARKS.
Elbert	None	.....	.....	.....	.....	.....	
El Paso	None	.....	.....	.....	.....	.....	
Fremont	None	.....	.....	.....	.....	.....	
Garfield	183,300.00	5	Various	20	4,725.80	.....	Levy for 1911 sufficient to call four bonds.
Gilpin	None	.....	.....	.....	.....	.....	
Grand	None	.....	.....	.....	.....	.....	
Gunnison	377,900.00	4 and 8	1899	20	332.76	1	Warrants outstanding drawing interest, \$30,978.72.
Hinsdale	144,700.00	5	1900	20	.....	.....	No provision made for payment. Interest due and unpaid, \$9,232.00.
Huerfano	31,000.00	6	1903	20	553.92	1	
Jackson	None	.....	.....	.....	.....	.....	
Jefferson	None	.....	.....	.....	.....	.....	
Kiowa	None	.....	.....	.....	.....	.....	
Kit Carson	None	.....	.....	.....	.....	.....	
Lake	595,300.00	4	1901	20	5,885.41	11.3	
La Plata	126,500.00	4½	1901-03	20	.....	.....	No provision for payment yet made.
Larimer	31,000.00	4	1903	20	.....	.....	No provision for payment yet made.
Las Animas	155,000.00	4	1911	20	.....	.....	No provision for payment yet made.
Lincoln	None	.....	.....	.....	.....	.....	



Logan	90,000.00	5	1903	20	.....	.....	No provision for payment yet made.
Mesa	50,000.00	4½	1901	20	1,112.49	7	
Mineral	17,400.00	5	1889	20	.....	4	
Montezuma	27,000.00	5	1901	20	.....	1.5	
Montrose	144,000.00	5	1903	20	.....	.....	No provision for payment yet made.
Morgan	None	.....	.....	..	.....	.....	
Otero	3,500.00	5	1897	20	267.89	.....	Probably will pay two bonds this year.
Ouray	230,000.00	4	1991	20	3,317.67	7	
Park	None	.....	.....	..	.....	.....	
Phillips	42,800.00	5	1909	20	.....	.....	No sinking fund yet created.
Pitkin	403,500.00	5 and 8	1892-93	20	601.26	11	
Prowers	15,500.00	5	1900	20	.....	.....	No sinking fund yet created.
Pueblo	350,000.00	4½	1911	20	.....	.....	No levy yet made for redemption.
Rio Blanco	25,000.00	5	1900	20	38.90	3.25	
Rio Grande	133,300.00	4	1899	20	3,500.00	8	
Routt	None	.....	.....	..	.....	.....	
Saguache	None	.....	.....	..	.....	.....	
San Juan	97,000.00	6	1899	20	806.86	.....	No levy made for 1911.
San Miguel	125,000.00	5	1902-03	20	1,573.69	1	
Sedgwick	None	.....	.....	..	.....	.....	
Summit	None	.....	.....	..	.....	.....	
Teller	None	.....	.....	..	.....	.....	
Washington	15,500.00	5	1901	20	.....	.....	No provision for payment yet made.
Weid	None	.....	.....	..	.....	.....	
Yuma	None	.....	.....	..	.....	.....	
						\$175,823.58	
						\$4,473,300.00	

**OFFICE OF COUNTY TREASURER.**  
**IRREGULARITIES AND UNAUTHORIZED PAYMENTS.**

CLEAR CREEK.

For year 1909—

Amount paid by county as fees for which there is no provision of law, therefore illegal.....	\$ 421.75
Less amount paid back through turn-over of excess fees.....	310.00

Due county.....	\$ 111.75
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For year 1910—

Amount paid by county as fees for which there is no provision of law, therefore illegal and due county.....	433.00
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Total due.....	\$ 544.75
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COSTILLA COUNTY.

For year 1909—

Illegally allowed from O. C. R. Fund as salary of deputy.....	\$ 1,200.00
Illegally allowed from O. C. R. Fund for making delinquent tax list .....	150.00

Total due.....	\$ 1,350.00
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For year 1910—

Illegally allowed from O. C. R. Fund as salary of deputies.....	\$ 2,120.00
Illegally allowed from O. C. R. Fund for making delinquent tax list .....	250.00
Excess fees in addition to above and due county .....	145.89

Total due.....	\$ 2,515.89
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CHAFFEE COUNTY.

For year 1910—

Illegally allowed from O. C. R. Fund for overtime in addition to maximum salary allowed by law.....	\$ 200.00
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DOLORES COUNTY.

For each year 1909 and 1910—

The county commissioners illegally allowed \$30.00 for making annual report.....	\$ 60.00
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Unlawful. (See Attorney General's Letter No. 17.)

HINSDALE COUNTY.

1909—The county treasurer charged 5 per cent commission on \$2,744.60.

Should have charged 1 per cent.

1910—The county treasurer charged 5 per cent commission on \$1,542.30.

Should have charged 1 per cent.

On the Forest Reserve Fund, amount due county .....	\$ 171.47
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## MONTEZUMA COUNTY.

By order of the county commissioners, the county treasurer was allowed for clerk hire for 1909.....\$ 900.00  
 And for the year 1910..... 895.50  
 Total ..... \$ 1,795.50

No evidence to show that the county treasurer did employ a clerk. The treasurer claims a clerk was hired part of the time, and the balance of this amount was retained by the treasurer for working overtime by himself, but does not state the amount he received.

## PARK COUNTY.

The county commissioners illegally allowed and paid out of the O. C. R. Fund:

Year 1909—Salary of deputy.....	\$ 450.00
Year 1910—Salary of deputy.....	450.00
Year 1909—Paid treasurer for making report to schools .....	62.50
Year 1910—Paid treasurer for making report to schools .....	50.00
Year 1910—Paid treasurer for making tax notices.....	15.00
Total due county.....	\$ 1,027.50

## SEDGWICK COUNTY.

Excess fees due county for year 1909.....	\$ 56.10
Excess fees due county for year 1910.....	313.83
Total .....	\$ 369.93

This amount at the close of our investigation stood to credit in the Fee Fund. Balances of this nature should, at the end of the year, be transferred to the General County Fund.

## KIT CARSON COUNTY.

Year 1910—	
Excess fees due county November 30, 1911.....	\$ 110.55

## LOGAN COUNTY.

Year 1910—	
Excess fees due county December 20, 1911.....	\$ 2,691.54



La Plata.....1909-10	5,132.05	.....	5,132.05	2,100.00	916.67	.....	2,688.20	.....	27.18	.....	5,132.05
Montezuma.....1909	2,872.09	180.95	.....	3,053.04	1,512.00	.....	.....	.....	641.04	900.00	3,053.04
1910	4,009.78	156.80	.....	4,165.58	1,500.00	.....	.....	.....	1,770.08	895.50	4,165.58
Park.....1909	1,498.97	85.55	512.50	2,097.02	1,584.52	.....	450.00	62.50	.....	.....	2,097.02
1910	1,655.46	90.90	515.00	2,261.36	1,700.00	46.36	403.64	111.36	.....	.....	2,261.36
Saguache.....1909	1,748.54	238.51	.....	1,987.05	1,700.00	110.00	.....	.....	177.05	.....	1,987.05
1910	1,772.86	304.02	.....	2,076.88	1,700.00	64.50	.....	.....	312.38	.....	2,076.88
San Juan.....1909	3,671.03	152.25	.....	3,823.28	1,700.00	300.00	.....	.....	1,823.28	.....	3,823.28
1910	2,712.57	73.18	.....	2,785.75	1,700.00	500.00	.....	.....	585.75	.....	2,785.75
Sedgwick.....1909	2,440.45	35.65	.....	2,476.10	1,500.00	420.00	.....	.....	500.00	56.10	2,476.10
1910	2,886.03	137.60	.....	3,023.63	1,500.00	480.00	.....	.....	729.80	313.83	3,023.63
Washington.....1909-10	5,219.65	.....	.....	5,219.65	3,000.00	1,572.58	.....	.....	647.09	.....	5,219.65
Kit Carson.....1909	2,469.49	204.15	254.15	2,927.79	1,500.00	600.00	.....	.....	827.79	.....	2,927.79
1910	2,474.78	291.70	115.00	2,881.48	1,500.00	600.00	.....	.....	670.93	110.55	2,881.48
Logan.....1909	5,251.63	87.75	.....	5,339.38	1,700.00	720.00	.....	.....	2,919.38	.....	5,339.38
1910	4,975.60	94.35	.....	5,069.95	1,700.00	670.00	.....	.....	8.41	2,091.54	5,069.95
El Paso.....1909	11,889.02	1,423.24	.....	13,312.26	3,000.00	6,688.00	.....	12.00	3,612.26	.....	13,312.26
1910	10,640.63	1,070.61	.....	11,711.24	3,000.00	6,789.50	.....	.....	1,921.74	.....	11,711.24
Cheyenne.....1909	1,800.00	.....	.....	1,800.00	1,500.00	300.00	.....	.....	.....	.....	1,800.00
1910	1,980.00	.....	.....	1,980.00	1,500.00	480.00	.....	.....	.....	.....	1,980.00

Totals.....\$127,392.88 \$12,018.35 \$6,171.40 \$145,582.63 \$67,442.43 \$40,941.89 \$2,641.41 \$2,910.84 \$3,320.87 \$14.45 \$23,197.33 \$5,113.41 \$145,582.63

## OFFICE OF SHERIFF.

## IRREGULARITIES AND UNAUTHORIZED PAYMENTS.

## CHEYENNE COUNTY.

1909—Paid sheriff for jailer (illegal, Attorney General's Letter No. 2)...	\$ 666.50	
1910—Paid sheriff for jailer (illegal, Attorney General's Letter No. 2)...	420.00	
	<hr/>	
		\$ 1,086.50
1910—Excess fees due county.....		116.05

## CLEAR CREEK COUNTY.

1909—Paid sheriff for jailer (illegal, Attorney General's Letter No. 2)...	\$ 400.00	
1910—Paid sheriff for jailer (illegal, Attorney General's Letter No. 2)...	400.00	
	<hr/>	
		\$ 800.00

## COSTILLA COUNTY.

1909—Paid sheriff for attending meeting of Board of County Commissioners .....	\$ 60.00	
1910—Paid sheriff for attending meeting of Board of County Commissioners .....	78.00	
	<hr/>	
		\$ 138.00

## ELBERT COUNTY.

No fee-book.

## LA PLATA COUNTY.

Amount due county, as shown by report, is \$574.43, excess fees for years 1909 and 1910.

In explanation of this item, will state that the commissioners had not allowed all expense money and fees claimed by the sheriff at the time this examination was made. If the sheriff's contention is right, the above would be subject to correction.

## LOGAN COUNTY.

Excess fees due county, 1910.....	\$ 198.30
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## EL PASO COUNTY.

For the year 1907 the total fees earned and collected were \$6,829.10. One under-sheriff and two deputies were employed, and their salaries for nine months of the year, amounting to \$3,350.00, were paid out of the Ordinary County Revenue Fund, and in addition thereto the sheriff paid himself \$3,000.00, and one under-sheriff and one deputy \$750.00 for three months of the year, out of the fees of the office, making a total expense of the office for the year of \$7,100.00; leaving a balance still due the county of \$270.90, whereas a former report of this office made it appear that there was a surplus of over \$1,100.00.

For 1908 the total fees earned and collected were \$6,825.06. One under-sheriff and two deputy sheriffs were employed and paid out of the Ordinary County Revenue Fund, amounting to \$4,328.35, in addition to which the sheriff's salary of \$3,088.70, paid to himself out of the fees of the office, made the total expense \$7,417.05, leaving a balance still due the county of \$991.99, as shown by the financial statement of this office. A former report made on this office for the year 1908 showed a surplus of \$3,205.06.

For the years 1909 and 1910 the fees earned and collected were \$18,050.62. One detective was employed and paid out of the Ordinary Revenue Fund, \$2,393.64, whereas the records show that he served and performed the duties of a deputy sheriff, and fees for his services were collected by the sheriff from the county, and in civil cases from litigants. In addition to the amount paid said detective, the salaries of sheriff, under-sheriff and deputy sheriff were paid out of the fees of the office, amounting to \$11,968.05, making a total expense for the two years of \$14,361.69, showing a surplus of \$3,688.93.

Reports on the sheriff's office for the years 1909 and 1910 show the surplus as \$6,082.57, no account being taken of the amount paid by the board of county commissioners to Mr. Bund as detective for the years 1909 and 1910, and therefore showing a greater surplus by the sheriff.

## KIT CARSON COUNTY.

1909—Paid sheriff for jailer by county commissioners (see Attorney General's Letter No. 2).....	\$	138.00
1910—Paid sheriff for jailer by county commissioners (see Attorney General's Letter No. 2).....		522.00
		<hr/>
	\$	660.00
1910—Excess fees due county.....		169.53

## LAKE COUNTY.

The sheriff's fee-book does not show any record of fees earned and collected in civil cases. The sheriff failed to make any monthly report to the board of county commissioners.

## PARK COUNTY.

1909—Paid sheriff for jailer by county commissioners (see Attorney General's Letter No. 2).....	\$	559.00
1910—Paid sheriff for jailer by county commissioners (see Attorney General's Letter No. 2).....		365.00
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	\$	724.00

## SAGUACHE COUNTY.

1909—Paid sheriff for jailer by county commissioners (see Attorney General's Letter No. 2).....	\$	300.00
1910—Paid sheriff for jailer by county commissioners (see Attorney General's Letter No. 2).....		300.00
		<hr/>
	\$	600.00

I find in several instances that fees and mileage and expenses have been allowed Deputy Sheriff W. J. Werner. No record of these items on sheriff's fee-book.

## SEDGWICK COUNTY.

1909—Paid sheriff for jailer by county commissioners (see Attorney General's Letter No. 2).....	\$	226.43
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## SAN JUAN COUNTY.

No report.

## WASHINGTON COUNTY.

The examination shows that no records have been kept since April, 1894. The report submitted was obtained from pocket memoranda kept by the sheriff and from records of the board of county commissioners.

On report of item "Duplicate Payments" same was obtained on claim dated May 12, 1909, allowed June 10, 1909, and was paid by warrant No. 7680, and also claim dated June 7, 1909, allowed June 11, 1909, and paid by Warrant No. 7704,.....	\$	30.15
On claim dated May 12, 1909, allowed June 10, 1909, paid by Warrant No. 7680, not appearing on sheriff's memoranda or report.....		52.65
		<hr/>
	\$	82.80

No.  
OFFICE OF  
INVESTIGATIONS FOR THE  
RECEIPTS.

COUNTY.	Year.	Civil Fees.	Criminal Fees.	Execution Fees.	Mileage Fees.	Fees—Attendance on Court.	Miscellaneous Fees.
Archuleta .....	1909	\$ 404.45	.....	\$ 233.83	\$ 746.50	.....	.....
	1910	402.50	.....	57.85	760.75	.....	.....
Boulder .....	1909	980.90	\$ 3,862.35	.....	.....	\$ 877.50	\$ 75.60
	1910	928.75	4,192.85	.....	.....	932.50	94.50
Chaffee .....	1909	1,770.70	.....	.....	889.30	.....	.....
	1910	1,953.25	.....	.....	1,048.00	.....	.....
Cheyenne .....	1909	73.35	339.90	.....	.....	.....	2.50
	1910	334.25	1,281.80	.....	.....	.....	.....
Clear Creek.....	1909	2,265.90	.....	.....	.....	.....	.....
	1910	1,868.15	.....	.....	.....	.....	.....
Costilla .....	1909	109.71	218.65	.....	217.90	149.50	100.60
	1910	68.20	222.85	.....	83.10	29.25	82.50
Dolores .....	1909	75.35	42.80	.....	79.20	.....	25.35
	1910	52.50	40.30	.....	7.60	.....	39.00
Elbert .....	1909-10	503.50	.....	.....	1,047.70	.....	658.15
El Paso.....	1907	744.20	4,456.28	163.72	.....	1,253.00	211.90
	1908	822.45	4,022.86	147.40	.....	1,173.00	259.35
	1909	667.20	5,979.35	208.55	.....	1,155.75	270.00
	1910	610.20	7,436.92	155.35	.....	1,248.00	319.30
Hinsdale .....	1909	371.65	75.40	.....	10.00	.....	.....
	1910	302.70	114.00	.....	7.50	.....	.....
Kit Carson.....	1909	1,449.62	.....	.....	.....	31.50	.....
	1910	2,208.28	.....	.....	.....	1.25	.....
Lake .....	1909	648.25	.....	379.41	1,813.90	818.00	.....
	1910	686.10	.....	381.65	822.10	232.50	.....
La Plata.....	1909	1,052.05	.....	100.80	2,671.30	.....	4.50
	1910	980.65	.....	135.63	2,640.90	.....	.50
Logan .....	1909	199.10	1,236.20	.....	.....	399.00	.....
	1910	240.10	1,674.65	35.00	.....	549.00	.....
Montezuma .....	1909	603.35	.....	.....	663.50	.....	156.50
	1910	366.00	.....	.....	509.70	.....	75.15





OFFICE OF  
INVESTIGATIONS FOR THE  
RECEIPTS.

COUNTY.	Year.	Civil Fees.	Criminal Fees.	Execution Fees.	Mileage Fees.	Fees—Attendance on Court.	Miscellaneous Fees.
Park .....	1909	1,351.70	.....	.....	.....	.....	.....
	1910	502.07	.....	.....	.....	.....	.....
Saguache .....	1909	879.30	.....	.....	.....	.....	.....
	1910	743.85	.....	.....	.....	.....	.....
Sedgwick .....	1909	1,287.13	.....	.....	.....	147.75	15.60
	1910	1,123.84	.....	50.35	.....	147.00	17.13
Washington .....	1909	1,661.59	.....	.....	.....	.....	.....
	1910	942.30	.....	.....	.....	.....	.....
Totals.....		\$32,235.14	\$35,197.16	\$2,049.54	\$14,008.95	\$9,744.50	\$2,408.13

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SHERIFF.

YEARS 1909 AND 1910.

DISBURSEMENTS.

Allowed and Paid by Board of County Commissioners from O. C. R. Fund.	Total.	Salary of Sheriff.	Paid Deputies.	Amounts Paid Sheriff Illegally and Due County.		Miscellaneous.	Excess Fees Paid County.	Excess Fees Due County.	Allowed by County Commissioners in prior Accounts Unpaid.	Total.
				Paid Deputy.	Retained.					
359.00	1,710.70	1,351.70	.....	348.30	10.70	.....	.....	.....	.....	1,710.70
365.00	867.07	502.07	.....	365.00	.....	.....	.....	.....	.....	867.07
300.00	1,179.30	879.30	.....	300.00	.....	.....	.....	.....	.....	1,179.30
300.00	1,043.85	743.85	.....	300.00	.....	.....	.....	.....	.....	1,043.85
226.43	1,676.91	1,450.48	.....	49.52	176.91	.....	.....	.....	.....	1,676.91
.....	1,338.32	1,338.32	.....	.....	.....	.....	.....	.....	.....	1,338.32
.....	1,661.59	1,500.00	.....	.....	.....	.....	.....	161.59	.....	1,661.59
.....	942.30	942.30	.....	.....	.....	.....	.....	.....	.....	942.30
<b>\$14,306.92</b>	<b>\$109,950.34</b>	<b>\$57,668.83</b>	<b>\$30,136.81</b>	<b>\$5,310.21</b>	<b>\$319.56</b>	<b>\$759.90</b>	<b>\$14,112.56</b>	<b>\$1,159.90</b>	<b>\$482.57</b>	<b>\$109,950.34</b>

## JUDGE AND CLERK OF COUNTY COURT.

## IRREGULARITIES AND UNAUTHORIZED PAYMENTS.

## BOULDER COUNTY.

1909—Overpaid county treasurer.....	\$	12.25
1910—Overpaid county treasurer.....		1.25

\$ 13.50

## COSTILLA COUNTY.

No report.

## CHEYENNE COUNTY.

1909—County commissioners paid probate judge (See Attorney General's Letter No. 6).....	\$	445.20
1910—County commissioners paid probate judge (See Attorney General's Letter No. 6).....		188.50

\$ 633.70

## ELBERT COUNTY.

No entries since August 4, 1906.

County commissioners paid \$25.00 for 8 months (See Attorney General's Letter No. 6).....	\$	200.00
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## LAKE COUNTY.

1909—Clerk paid himself for shortage on his fees of 1908 out of fees earned in 1909 .....	\$	172.60
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Contrary to Statute.

## PARK COUNTY.

1909—County commissioners paid probate judge (See Attorney General's Letter No. 6).....	\$	500.00
1910—County commissioners paid probate judge (See Attorney General's Letter No. 6).....		500.00

\$ 1,000.00

## SAN JUAN COUNTY.

County commissioners allowed to county judge for indexing probate records that were in bad shape and absolutely needed, for the work done .....	\$	400.00
Excess fees due county.....		1,329.05

\$ 1,729.05

This amount represents fees earned, but uncollected.

## KIT CARSON COUNTY.

Excess fees and amount illegally allowed as deputy due county, aggregating .....	\$	647.60
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## LA PLATA COUNTY.

Excess fees due county.....	\$	765.71
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This amount represents fees earned, but uncollected.

## LOGAN COUNTY.

Excess fees due county for years 1909 and 1910.....	\$	224.01
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## MONTEZUMA COUNTY.

Excess fees due county for years 1909 and 1910.....	\$	349.75
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No. 74.  
**JUDGE AND CLERK OF COUNTY COURT.**  
**INVESTIGATIONS FOR THE YEARS 1909 AND 1910.**

COUNTY.	Year.	RECEIPTS.					DISBURSEMENTS.							Total	
		Civil Fees.	Criminal Fees.	Miscellaneous.	Juvenile Fees.	Probate Fees.	Allowance from Board of County Commissioners.	Salary Judge and Clerk.	Clerk Hire.	Paid from Allowance of Board of County Commissioners out of O. C. R. Fund and Due County.	Miscellaneous.	Paid County Treasurer.	Due County, Excess Fees.		
Archuleta	1909	\$ 388.85				\$ 276.90	\$ 665.75								\$ 965.75
	1910	571.17				250.04	821.21								821.21
Boulder	1909	1,453.56	\$ 814.00		\$144.95	3,446.82	\$ 12.25	2,903.14	\$1,161.18		\$ 5.75	\$1,801.51			5,871.58
	1910	1,829.40	767.70	\$ 136.85	188.88	2,486.79	1.25	3,000.00	1,300.00		32.25	1,078.62			5,410.87
Chaffee	1909	943.84				756.76		1,700.60							1,700.60
	1910	1,050.69				649.46		1,700.15							1,700.15
Clear Creek	1909	847.52				1,030.78		1,878.30							1,878.30
	1910	979.68				449.38		1,429.06							1,429.06
Cheyenne	1909	274.90		15.50		63.30	445.20	533.70		\$ 45.20					798.90
	1910	563.15		13.25		120.50	188.50	686.90		188.50					885.40
Dolores	1909	76.00		17.50		143.25		236.75							236.75
	1910	76.15		2.50		127.20		205.85							205.85
Elbert	1910	149.00		106.62		111.45	200.00	367.07		200.00					567.07
El Paso	1909	1,318.50	737.95	302.25	225.60	3,402.30	883.95	2,908.35	2,047.30				1,914.90		6,870.55
	1910	1,686.55	513.05	291.45	213.45	2,788.60	900.00	3,000.00	2,100.00				1,263.10		6,393.10



San Juan.....1900-10	1,448.40	.....	324.10	.....	1,712.00	400.00	3,884.50	2,400.00	.....	145.95	9.50	1,329.05	3,884.50	
Washington ..1900-10	621.55	.....	27.25	.....	471.10	.....	1,119.90	1,092.65	.....	27.25	.....	.....	1,119.90	
Totals.....	\$21,927.26	\$5,799.12	\$1,696.77	\$772.88	\$28,120.80	\$4,031.15	\$62,347.98	\$41,859.95	\$8,732.28	\$1,833.70	\$316.35	\$6,440.78	\$3,164.92	\$62,347.98

## CLERK OF DISTRICT COURT.

## IRREGULARITIES.

## COSTILLA COUNTY.

No report. Books not up to date.

## EL PASO COUNTY.

1909—Naturalization fees due clerk paid over to county (See Attorney General's Letter No. 23).....	\$	53.50
1910—Naturalization fees due clerk paid over to county (See Attorney General's Letter No. 23).....		75.00
		<hr/>
	\$	128.50

## ELBERT COUNTY.

No register of action or fee-book kept since June 19, 1904.

## KIT CARSON COUNTY.

1909 and 1910—Excess fees due county.....	\$	547.05
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## LAKE COUNTY.

Paid district clerk \$100.00 per month by board of county commissioners from O. C. R. Fund, in place of fees earned in criminal cases.

## MONTEZUMA COUNTY.

Cases Nos. 610, 611, 614, 615, 617 and 621 show conviction of defendant and fines, but no records of fines having been paid clerk or treasurer.

## SAGUACHE COUNTY.

Clerk Dallas Stubbs was also county treasurer while acting as clerk of District Court during 1909 and 1910, and made no report to board of county commissioners.

## LA PLATA COUNTY.

Excess fees due county.....	\$	425.95
This amount due covers fees earned which are uncollected.		

## SAN JUAN COUNTY.

Excess fees due county.....	\$	99.70
This amount due covers fees earned which are uncollected.		



No. 75.

CLERK OF DISTRICT COURT.

INVESTIGATIONS FOR THE YEARS 1909 AND 1910.

COUNTY.	Year.	RECEIPTS.					DISBURSEMENTS.							Total.
		Civil Fees.	Criminal Fees.	Miscellaneous.	Paid by Board of Commissioners.	Naturalization and Land Proof.	Total.	Salary District Clerk.	Hire—Deputies and Clerk.	Miscellaneous.	Due Litigants.	Due County, Excess Fees.	Excess Fees Paid County Treasurer.	
Archuleta	1909	\$ 267.64	\$ 150.16				\$ 417.80	\$ 417.80						\$ 417.80
	1910	331.55	183.30				514.85	514.85						514.85
Boulder	1909	7,698.15	1,019.20	\$ 26.20			8,743.55	1,800.00	\$ 2,100.00		\$1,611.25	\$3,232.30		8,743.55
	1910	6,865.31	903.00				7,768.31	1,800.00	2,350.00		2,087.76	1,530.55		7,768.31
Chaffee	1909	974.06					974.06	974.06						974.06
	1910	987.10					987.10	987.10						987.10
Clear Creek	1909	743.02			211.94		1,004.96	1,004.96						1,004.96
	1910	591.75			173.71		765.46	765.46						765.46
Cheyenne	1909	130.60			7.50		138.10	138.10						138.10
	1910	315.75			6.50		322.25	322.25						322.25
Dolores	1909	99.30	122.35				221.65	221.65						221.65
	1910	67.70	191.15				258.85	258.85						258.85
Elbert	1910	344.55					344.55	344.55						344.55
El Paso	1909	2,465.00	2,347.10	596.80		\$ 53.50	5,463.40	2,000.00	2,582.50			880.90		5,463.40
	1910	2,602.55	2,133.65	572.80		75.00	5,444.10	2,000.00	2,781.90			662.20		5,444.10



San Juan.....	1909	1,262.55	387.15	.....	.....	1,599.70	.....	.....	.....	99.70	.....	.....	1,599.70	
	1910	1,053.30	195.00	.....	.....	1,248.30	.....	.....	.....	.....	.....	.....	1,248.30	
Sedgwick .....	1909	731.45	.....	201.55	.....	933.00	.....	.....	.....	.....	.....	.....	933.00	
	1910	809.65	.....	105.65	.....	915.30	.....	.....	.....	.....	.....	.....	915.30	
Washington .....	1909	1,413.00	.....	290.00	.....	1,917.04	.....	.....	.....	.....	.....	.....	1,917.04	
	1910	679.67	.....	203.00	.....	882.67	.....	.....	.....	.....	.....	.....	882.67	
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Totals.....		\$40,975.94	\$11,501.60	\$3,173.92	\$2,400.00	\$346.54	\$58,398.00	\$32,995.16	\$11,061.44	\$317.07	\$3,699.01	\$3,022.09	\$7,903.23	\$58,398.00

OFFICE OF COUNTY CLERK.  
IRREGULARITIES AND UNAUTHORIZED PAYMENTS.

CLEAR CREEK COUNTY.

Excess fees due county, 1909.....	\$	24.50	
Illegal allowance, work on abstract books.....		300.00	
Excess fees due county, year 1910.....		132.50	
		457.00	\$ 457.00

CHAFFEE COUNTY.

Excess fees due county, year 1909.....	\$	55.40	
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CHEYENNE COUNTY.

Excess fees due county, year 1910.....	\$	412.85	
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ELBERT COUNTY.

Excess fees due county, year 1909.....	\$	655.65	
Excess fees due county, year 1910.....		1,099.31	
		1,754.96	\$ 1,754.96

KIT CARSON COUNTY.

Excess fees due county, year 1909.....	\$	861.03	
Excess fees due county, year 1910.....		1,607.38	
		2,468.41	\$ 1,111.53

LOGAN COUNTY.

Excess fees due county, year 1909.....	\$	107.55	
Excess fees due county, year 1910.....		831.55	
		939.10	\$ 939.10

MONTEZUMA COUNTY.

Excess fees due county, year 1909.....	\$	110.15	
Excess fees due county, year 1910.....		25.75	
		135.90	\$ 135.90

SEDGWICK COUNTY.

Excess fees due county, year 1909.....	\$	133.05	
Excess fees due county, year 1910.....		131.15	
		264.20	\$ 264.20

SAGUACHE COUNTY.

Excess fees due county, year 1909.....	\$	399.45	
Excess fees due county, year 1910.....		62.30	
		461.75	\$ 461.75

## COSTILLA COUNTY.

1907—County clerk was paid by county commissioners, O. C. R. Fund..	\$	1,725.00	
1908—County clerk was paid by county commissioners, O. C. R. Fund..		1,500.00	
1909—County clerk was paid by county commissioners, O. C. R. Fund..		1,200.00	
1910—County clerk was paid by county commissioners, O. C. R. Fund..		1,200.00	
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Total illegally allowed by county commissioners from O. C. R. Fund .....	\$	5,625.00	
Paid county treasurer account of excess fees.....	\$		500.81
Due county .....			5,064.19
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	\$	5,625.00	\$ 5,625.00
Illegally allowed by county commissioners.....	\$	5,064.19	
Excess fees due county, 1908.....		3,300.62	
Excess fees due county, 1909.....		3,349.45	
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Total amount due county.....	\$		11,714.26
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	\$	11,714.26	\$ 11,714.26

## LAKE COUNTY.

By order of county commissioners, the clerk of the board was allowed \$200.00 per month for the years 1909 and 1910. This is contrary to the statute. (See Attorney General's Letter No. 11.)

No.

## OFFICE OF CO

## INVESTIGATIONS FOR THE

## RECEIPTS.

COUNTY.	Year.	Fees.	From Board of County Commissioners for Clerk of Board.	Hunting and Fishing Licenses.	Received from Board of County Commissioners in Addition to Regular Fees from O. C. R. Fund.	Miscellaneous.	Total.
Archuleta .....	1909	\$ 1,079.55	\$ 600.00	.....	.....	\$ 119.60	\$ 1,799.15
	1910	1,102.80	600.00	.....	.....	124.05	1,826.85
Boulder .....	1909	7,613.30	1,510.00	\$ 868.00	.....	1,058.48	11,049.78
	1910	7,100.15	1,520.00	.....	.....	1,288.00	9,908.15
Clear Creek.....	1909	2,084.99	734.54	.....	.....	945.91	3,765.24
	1910	1,857.35	919.40	.....	.....	1,037.00	3,813.75
Costilla .....	1907	1,230.70	500.00	42.00	\$1,725.00	338.30	3,836.00
	1908	5,819.40	750.00	86.00	1,500.00	384.45	8,539.85
	1909	6,173.95	600.00	180.00	1,200.00	725.50	8,879.45
	1910	4,347.50	575.00	209.00	1,200.00	1,093.45	7,424.95
Chaffee .....	1909	4,153.85	540.50	639.00	.....	92.90	5,426.25
	1910	4,684.15	361.75	718.00	.....	35.00	5,798.90
Cheyenne .....	1909	990.15	1,263.65	43.00	.....	7.50	2,304.30
	1910	1,409.85	1,395.50	19.00	.....	7.50	2,831.85
Dolores .....	1909	582.45	194.00	.....	.....	.....	776.45
	1910	501.75	151.00	.....	.....	.....	652.75
Elbert .....	1909	2,026.65	220.00	8.00	.....	31.50	2,286.15
	1910	2,581.31	.....	15.00	.....	38.00	2,634.31
Hinsdale .....	1909	637.65	400.00	35.00	.....	.....	1,072.65
	1910	683.60	400.00	64.00	.....	5.00	1,152.60
Kit Carson.....	1909	2,861.30	.....	.....	.....	216.25	3,077.55
	1910	4,813.42	.....	.....	.....	386.15	5,199.57
Lake .....	1909	2,716.30	1,565.00	528.00	835.00	3,225.00	8,869.30
	1910	2,379.10	1,565.00	497.00	835.00	2,400.00	7,676.10
La Plata.....	1905	3,415.45	965.00	244.00	.....	28.00	4,652.45
	1906	3,645.00	1,075.00	399.00	.....	21.00	5,140.00
	1907	3,320.10	1,000.00	422.00	.....	21.00	4,763.10
	1908	3,020.40	1,100.00	435.00	.....	28.00	4,583.40
	1909	4,070.49	1,100.00	393.00	.....	24.50	5,587.99
	1910	4,849.67	1,100.00	600.00	.....	24.50	6,574.17
Logan .....	1909	4,423.34	849.80	49.75	.....	.....	5,322.89

76.

## UNTY CLERK.

YEARS 1909 AND 1910.

## DISBURSEMENTS.

Salary of County Clerk.	Salary of Deputies.	Paid from Illegal Fees Received from O. C. R. Fund Allowed by Board of County Commissioners to Deputies and Due County.	Paid Fish and Game Commission.	Paid Clerk from Hunting Licenses.	Paid County Treasurer from Fish and Game Licenses.	Paid State Treasurer.	Miscellaneous.	Paid County Treasurer. Excess Fees.	Amount Due County.	Total.
\$ 1,387.15	\$ 412.00									\$ 1,799.15
1,342.85	484.00									1,826.85
2,740.60	5,676.50		\$ 559.00	\$ 217.00	\$ 92.00			\$ 1,764.68		11,049.78
2,749.00	5,783.32							1,358.93	\$ 16.90	9,908.15
2,030.00	1,485.50							225.24	24.50	3,765.24
2,100.00	1,375.00						\$ 5.00	201.25	132.50	3,813.75
1,344.00	725.00	\$1,725.00	21.00	10.50	10.50					3,836.00
1,750.00	1,903.23	1,500.00	43.00	21.50	21.50				3,300.62	8,539.85
1,750.00	2,400.00	1,200.00	110.25	45.00	24.75				3,349.45	8,879.45
1,750.00	2,400.00	639.19	156.75	52.25				2,426.76		7,424.95
2,041.67	2,257.70		448.25	155.00	35.75	\$ 30.00	161.00	241.48	55.40	5,426.25
2,100.00	2,415.75		540.00	178.00		35.00	145.47	384.68		5,798.90
1,361.30	900.00		30.00	13.00						2,304.30
1,500.00	900.00		14.25	4.75					412.85	2,831.85
776.45										776.45
652.75										652.75
1,500.00	100.00		5.50	2.50		22.50			655.65	2,286.15
1,500.00			11.25	3.75		20.00			1,099.31	2,634.31
1,037.65			24.25	8.75	2.00					1,072.65
1,086.10			50.00	14.00		2.50				1,152.60
1,454.17	762.35							861.03		3,077.55
1,541.66	939.00							1,607.38	1,111.53	5,199.57
2,400.00	1,880.50	835.00	380.75	127.00	20.25		3,225.00	.80		8,869.30
2,400.00	1,537.00	835.00	376.50	120.50			2,400.00	7.10		7,676.10
2,100.00	2,032.50		122.00	61.00	61.00	20.00		255.95		4,652.45
2,100.00	1,735.00		199.50	99.75	99.75	15.00		891.00		5,140.00
2,100.00	1,820.00		211.00	105.50	105.50	17.00		404.10		4,763.10
2,100.00	1,665.00		217.50	108.75	108.75	20.00		363.40		4,583.40
2,100.00	2,234.50		215.50	80.00	97.50	17.50		842.99		5,587.99
2,100.00	2,911.50		454.00	146.00		17.50		945.17		6,574.17
1,694.85	978.40							2,542.09	107.55	5,322.89

## OFFICE OF CO

## INVESTIGATIONS FOR THE

## RECEIPTS.

COUNTY.	Year	Fees.	From Board of County Commissioners for Clerk of Board.	Hunting and Fishing Licenses.	Received from Board of County Commissioners In Addition to Regular Fees from O. C. R. Fund.	Miscellaneous.	Total.
	1910	5,197.73	1,816.18	.....	.....	.....	7,013.91
Montezuma .....	1909	2,866.40	.....	152.00	.....	.....	3,018.40
	1910	3,260.85	.....	189.00	.....	.....	3,449.85
Park .....	1909	1,751.20	145.00	.....	.....	.....	1,896.20
	1910	1,584.00	140.00	.....	.....	.....	1,724.00
Sedgwick .....	1909	2,214.75	527.80	31.50	.....	.....	2,774.05
	1910	2,146.45	545.00	.....	.....	.....	2,691.45
Saguache .....	1909	2,724.50	260.00	.....	.....	.....	2,984.50
	1910	3,845.64	250.00	.....	.....	.....	4,095.64
San Juan.....	1909	1,956.50	500.00	.....	.....	.....	2,456.50
	1910	1,980.50	500.00	.....	.....	.....	2,480.50
Washington .....	1905-06	3,750.25	412.50	.....	.....	389.10	4,551.85
	1907-08	5,745.90	462.50	.....	.....	195.05	6,403.45
	1909-10	7,625.33	.....	.....	.....	.....	7,625.33
El Paso.....	1909	11,951.45	1,515.00	982.00	.....	106.05	14,554.50
	1910	12,683.36	1,585.00	1,033.00	.....	8.50	15,309.86
Totals.....		\$167,460.48	\$32,213.92	\$8,881.25	\$7,295.00	\$14,405.24	\$230,255.89



continued.

## COUNTY CLERK.

YEARS 1909 AND 1910.

## DISBURSEMENTS.

Salary of County Clerk.	Salary of Deputies.	Paid from Illegal Fees Received from O. C. R. Fund Allowed by Board of County Commissioners to Deputies and Due County.	Paid Fish and Game Commission.	Paid Clerk from Hunting Licenses.	Paid County Treasurer from Fish and Game Licenses.	Paid State Treasurer.	Miscellaneous.	Paid County Treasurer, Excess Fees.	Amount Due County.	Total.
1,750.00	921.25	.....	.....	.....	.....	.....	.....	3,511.11	831.55	7,013.91
1,500.00	1,000.00	.....	96.00	38.00	18.00	.....	.....	256.25	110.15	3,018.40
1,500.00	1,400.00	.....	141.75	47.25	.....	.....	.....	335.10	25.75	3,449.85
1,750.00	146.20	.....	.....	.....	.....	.....	.....	.....	.....	1,896.20
1,724.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,724.00
1,500.00	400.00	.....	.....	15.75	15.75	.....	.....	709.50	133.05	2,774.05
1,500.00	450.00	.....	.....	.....	.....	.....	.....	610.30	131.15	2,691.45
1,750.00	600.00	.....	.....	.....	.....	.....	.....	235.05	399.45	2,984.50
1,750.00	1,136.00	.....	.....	.....	.....	.....	.....	1,147.34	62.30	4,095.64
1,556.50	900.00	.....	.....	.....	.....	.....	.....	.....	.....	2,456.50
1,580.50	900.00	.....	.....	.....	.....	.....	.....	.....	.....	2,480.50
3,000.00	435.50	.....	.....	.....	.....	.....	.....	1,105.30	11.05	4,551.85
3,000.00	1,126.52	.....	.....	.....	.....	.....	.....	2,242.45	34.48	6,403.45
3,000.00	1,349.34	.....	.....	.....	.....	.....	168.00	3,050.37	57.62	7,625.33
2,665.92	8,328.60	.....	708.00	.....	274.00	.....	104.50	2,473.48	.....	14,554.50
2,816.42	8,561.75	.....	799.00	234.00	.....	.....	.....	2,898.69	.....	15,309.86
<b>\$86,933.54</b>	<b>\$75,368.91</b>	<b>\$6,734.19</b>	<b>\$5,935.00</b>	<b>\$1,909.50</b>	<b>\$987.00</b>	<b>\$217.00</b>	<b>\$6,208.97</b>	<b>\$33,898.97</b>	<b>\$12,062.81</b>	<b>\$230,255.89</b>

No. 77.  
EXPENSES OF EXECUTIVE DEPARTMENT FROM 1897 TO 1911.

Biennial Period.	Governor of the State.	Governor's Salary.	Secretary.	Clerk and Stenographer.	Messenger.	Expenses, Contingent Fund.	Expenses, Incidental Fund.	Expenses of Advisory Board.	Total.
1897-1898	Alva Adams.....	\$10,000.00	\$ 3,000.00	\$ 2,400.00	\$1,800.00	\$ 800.28	\$ 35.01	.....	\$ 18,095.29
1899-1900	C. S. Thomas.....	10,000.00	3,000.00	2,400.00	.....	.....	780.13	.....	16,180.13
1901-1902	J. B. Orman.....	10,000.00	3,000.00	4,800.00	.....	3,053.50	1,033.10	.....	21,886.60
1903-1904	J. H. Peabody.....	10,000.00	3,000.00	3,875.00	.....	5,346.45	109.90	\$1,082.60	23,473.95
1905-1906	J. F. McDonald.....	10,994.56	3,000.00	3,000.00	.....	5,000.00	3,176.26	.....	25,080.82
1907-1908	H. A. Buchtel.....	10,000.00	3,000.00	3,600.00	.....	6,200.00	1,286.71	.....	24,086.71
1909-1910	J. F. Shafroth.....	10,000.00	3,000.00	4,663.66	2,000.00	3,399.54	642.43	.....	23,708.63
1911	J. F. Shafroth.....	5,000.00	1,500.00	2,400.00	1,168.67	1,512.00	*	.....	11,578.67
Totals	.....	\$75,904.56	\$22,500.00	\$27,141.65	\$4,966.67	\$25,371.77	\$7,123.54	\$1,082.60	\$164,090.80

\*Not reported at time of making this statement. Estimate of incidental expense for year 1911, \$320.00.

No. 78.

## INVESTIGATION OF STRATTON ESTATE.

DENVER, COLORADO, March 28, 1911.

TO THE LEGISLATIVE COMMITTEE FOR THE INVESTIGATION OF THE STRATTON ESTATE.

Gentlemen—As per your request, I, in a general way, went into the matters of the Stratton estate. The limited time which I spent on this work did not allow of any thorough investigation. However, I am submitting such information as I was able to gather.

As to books of record and treatment of accounts, I will state that they appear to show clearly and concisely all matters pertaining to receipts, disbursements, expenses and revenue.

Under the order of court dated April 8, 1909, Francis M. McMahon was named as referee to examine the accounts of the executors during the years 1905, 1906, 1907 and 1908, and to ascertain the facts upon the following matters concerning the estate.

1. The total amount of money received during the period, and the source from which it was received.
2. The total amount of money paid out, and to whom paid,
3. Whether all expenditures of the executors during these years are evidenced by proper vouchers.
4. What amounts of money have been paid out by the executors during the period without an order of court, and when, to whom and for what they were paid.
5. Whether the Colorado Springs and Interurban Railway Company, the Stratton-Cripple Creek Mining and Development Company, and all other companies of which the estate may own the stock control, have accounted for and turned over to the executors the proper amounts of money, as dividends or otherwise; and if so, whether those amounts are properly accounted for in the several reports filed in court by said executors.

Through the courtesy of the county officials, I have a sworn copy of F. M. McMahon's report, which I have promised should be returned, and which I do not wish to leave my hands, but which I will present to the committee at any time a meeting may be called, if so desired.

In this report these queries are answered in detail. I am, however, giving below the substance of his findings in the order shown above:

1. Total money received from principal for the  
four years .....\$ 761,075.13  
Total money received from income..... 1,302,489.14  

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Total..... \$2,063,564.27  
The sources from whence received are fully set forth in the report.
2. Total money paid out for four years by ex-  
ecutors ..... \$2,015,082.46

These disbursements, and to whom paid, are detailed in the report.

3. All expenditures are evidenced by proper vouchers, receipted by parties to whom paid.

4. All disbursements have been passed upon and allowed by the County Court in probate, excepting disbursements listed in the schedule attached to the report. These last were allowed by the court after this report was made.
5. Said corporations have accounted for and turned over to the executors, during the four years named, all dividends earned, accrued or declared, and dividends have been received and accounted for by said executors. All other sums due the estate by these companies upon notes or open accounts or otherwise, both principal and interest, have been paid to and accounted for by the executors.

If the committee so desire, they can arrange with Mr. F. M. McMahon, of Colorado Springs, to go into detail with them on any matters covered by this report, as he personally investigated all matters pertaining to the administration of this estate, and is very familiar with same.

An audit of the business of the estate, starting at a point where Mr. McMahon's report ended—namely, January 1, 1909—and running to January 1, 1911, is now being made by Certified Public Accountant Mitchell, and a copy of his report will be sent to this department as soon as the investigation is completed.

I enclose a review and summary of accounts, compiled and sworn to by the secretary for the estate, William Lloyd, covering the period from September 14, 1902, to January 1, 1909. This shows the assets of the estate on September 14, 1902, as officially appraised by Judge J. A. Elston, to be \$6,307,166.36, and on January 1, 1909, as officially appraised (save Brown Palace Hotel) by Judge J. A. Elston, \$6,418,190.28.

These figures would indicate that the estate is intact after paying legacies, will contest, etc.

As regards that part of Mr. Stratton's will which pertains to founding the Myron Stratton Home, I will state that a draft of such part of the will is attached.

You will note that the will provides for the founding of this home, after the settlement of litigation, etc., and I am informed by William Lloyd that all litigation has been settled, with the exception of three suits, aggregating an amount of \$500,000.00, for which provision has been made by the setting aside of an amount of \$500,000.00, in case all suits go adversely to the estate.

The remaining suits were not entirely disposed of until about one year ago.

A corporation, The Myron Stratton Home, has been created and organized, and in the neighborhood of 2,700 acres of ground have been purchased as a site for this home.

An architect is now working on the plans, and, according to William Lloyd, progress is being made as fast as conditions will permit.

If I can do anything further, command me.

Yours truly,

H. J. LEDDY,  
Public Examiner.

## No. 79.

NUMBER OF PERSONS IN THE EMPLOY OF THE STATE OF  
COLORADO FOR THE YEAR 1911.

	Male.	Female.
State employees at Capitol, district judges, and attorneys .....	382	94
State senators .....	35	..
Representatives .....	61	4
State Agricultural College.....	114	27
State Industrial School for Girls.....	3	19
State Industrial School for Boys.....	39	8
State Industrial Workshop for the Blind.....	13	3
State Insane Asylum.....	62	48
State Home for Dependent Children.....	7	22
State Reformatory .....	23	..
State Penitentiary .....	62	3
State School for Mute and Blind.....	25	46
State Soldiers' and Sailors' Home.....	59	1
State Teachers' College—Normal.....	41	27
State University of Colorado.....	203	53
State School of Mines.....	45	2
	<hr/>	<hr/>
	1,174	357

## No. 80.

## ASSESSED VALUATION FOR TAX PURPOSES.

COUNTY.	Total Valuation as per Abstract of Assessment 1911, Certified by County Assessors to Auditor.	1 13-15 Mill Tax Levied for State Purposes 1911, on Abstract as Certified to, to State Auditor.	Total Valuation after Re-Visement as Reported by County Treasurers.	Total 4-Mill Tax as Corrected by Semi-annual Report.	1 13-15 Mills on Corrected Valuation for State Purposes.
Adams .....	\$ 6,444,035.00	\$ 12,028.97	\$ 6,500,520.00	\$ 26,002.08	\$ 12,134.30
Arapahoe .....	5,188,310.00	9,684.84	5,255,270.00	21,021.08	9,809.84
Archuleta .....	1,335,080.00	2,492.14	1,420,505.47	5,682.02	2,651.61
Baca .....	970,012.00	1,810.70	1,007,683.00	4,030.73	1,881.00
Bent .....	2,750,724.00	5,134.66	2,811,959.00	11,247.84	5,248.99
Boulder .....	13,019,930.00	24,303.88	13,024,765.00	52,019.06	24,312.89
Chaffee .....	3,559,648.00	6,644.67	3,506,964.00	14,027.86	6,546.30
Cheyenne .....	2,569,097.00	4,795.65	2,507,894.00	10,271.58	4,793.39
Clear Creek.....	2,606,855.00	4,806.13	2,665,605.00	10,662.42	4,972.31
Conejos .....	3,288,151.00	6,137.88	3,288,151.00	13,152.60	6,137.87
Costilla .....	2,381,900.00	4,446.21	2,381,900.00	9,527.60	4,359.54
Crowley (included in Otero).....	.....	.....	2,102,585.00	8,410.34	3,924.83
Custer .....	762,520.00	1,423.36	772,150.00	3,088.60	1,441.34
Delta .....	5,169,000.00	9,648.80	5,169,000.00	20,676.60	9,648.80
Denver .....	128,185,500.00	239,279.60	134,261,510.00	537,046.03	250,621.47
Dolores .....	404,057.00	754.24	429,330.00	1,717.32	801.41
Douglas .....	2,917,890.00	5,446.73	2,947,500.00	11,790.00	5,502.00
Eagle .....	1,046,955.00	1,954.32	1,911,722.00	7,646.89	3,573.30
Elbert .....	2,828,358.00	5,279.00	2,780,014.00	11,120.06	5,189.35
El Paso.....	22,209,220.00	41,457.20	22,206,160.00	88,824.64	41,351.50
Fremont .....	6,997,031.00	13,061.13	6,988,235.00	27,952.94	13,043.70
Garfield .....	4,647,500.00	8,675.33	4,652,665.00	18,610.66	8,684.97
Gilpin .....	1,985,829.00	3,706.87	2,024,447.00	8,097.77	3,778.98
Grand .....	1,377,397.00	2,571.14	1,333,067.00	5,332.27	2,488.48
Gunnison .....	4,440,010.00	8,288.01	4,464,495.00	17,857.98	8,333.70
Hinsdale .....	631,522.00	1,178.85	677,204.00	2,708.82	1,264.10
Huerfano .....	3,836,939.00	7,162.29	3,769,800.00	15,079.20	7,036.75
Jackson .....	984,398.00	1,837.54	986,408.00	3,945.63	1,841.28
Jefferson .....	5,867,515.00	10,952.70	5,959,100.00	23,836.40	11,123.64
Kiowa .....	1,943,172.00	3,627.27	1,977,814.00	7,911.26	3,691.90
Kit Carson .....	2,783,481.00	5,195.84	2,786,615.00	11,146.46	5,201.67
Lake .....	5,883,126.00	10,981.83	5,883,036.00	23,532.14	10,981.16
La Plata .....	5,542,972.00	10,346.88	5,504,724.00	22,018.90	10,275.47
Larimer .....	9,216,272.00	17,203.72	9,358,535.00	37,434.14	17,469.26

## No. 80—Continued.

## ASSESSED VALUATION FOR TAX PURPOSES.

COUNTY.	Total Valuation as per Abstract of Assessment 1911, Certified by County Assessors to Auditor.	1 13-15 Mill Tax Levied for State Purposes 1911, on Abstract as Certified to State Auditor.	Total Valuation after Re-Visement as Reported by County Treasurers	Total 4-Mill Tax as Corrected by Semi-annual Report.	1 13-15 Mills on Corrected Valuation for State Purposes
Las Animas .....	14,077,326.00	26,277.68	13,924,728.00	55,698.90	25,992.82
Lincoln .....	2,707,950.00	5,054.84	2,731,757.00	10,927.03	5,089.27
Logan .....	5,937,231.00	11,082.83	5,949,006.00	23,796.02	11,104.80
Mesa .....	8,073,050.00	15,069.69	8,138,080.00	32,552.32	15,189.77
Mineral .....	746,284.00	1,393.06	746,286.00	2,985.14	1,303.06
Moffat .....	1,220,125.00	2,277.58	1,240,650.00	4,962.60	2,315.87
Montezuma .....	2,288,269.00	4,271.44	2,389,750.00	9,559.00	4,435.50
Montrose .....	3,579,907.00	6,682.50	3,633,730.00	14,534.92	6,912.95
Morgan .....	4,739,900.00	8,847.81	4,751,855.00	19,007.42	8,870.15
Otero .....	9,940,010.00	18,554.70	8,261,025.00	33,041.10	15,420.57
Ouray .....	2,991,089.00	5,583.37	2,985,650.00	11,942.60	5,573.20
Park .....	2,670,272.00	4,984.51	2,669,912.00	10,679.65	4,983.73
Phillips .....	1,841,639.00	3,437.73	1,845,539.00	7,382.16	3,445.00
Pitkin .....	2,145,785.00	4,005.46	2,124,160.00	8,496.64	4,065.10
Prowers .....	4,598,815.00	8,584.46	4,675,259.00	18,701.04	8,727.13
Pueblo .....	27,313,959.00	50,986.06	27,415,609.00	109,662.44	51,175.80
Rio Blanco .....	1,163,840.00	2,172.50	1,164,639.00	4,658.56	2,158.16
Rio Grande.....	2,556,550.00	4,772.24	2,556,550.00	10,226.20	4,772.30
Routt .....	3,460,360.00	6,450.35	3,650,400.00	14,601.60	6,814.07
Saguache .....	3,293,964.00	6,148.74	3,293,964.00	13,175.86	6,148.72
San Juan .....	2,194,532.00	4,096.45	2,193,787.00	8,775.15	4,095.06
San Miguel .....	3,770,258.00	7,037.82	3,822,940.00	15,291.76	7,136.14
Sedgwick .....	1,692,317.00	3,150.00	1,655,290.00	6,621.16	3,089.86
Summit .....	1,860,923.00	3,473.72	1,861,413.00	7,445.65	3,474.63
Teller .....	9,691,770.00	18,091.33	9,790,950.00	39,163.80	18,276.43
Washington .....	2,699,996.00	5,040.00	2,713,381.00	10,853.32	5,064.97
Weld .....	19,857,590.00	37,067.50	19,858,330.00	79,433.32	37,068.86
Yuma .....	2,926,190.00	5,462.23	2,964,715.00	11,858.86	5,534.12
Totals .....	\$413,814,369.00	\$772,453.58	\$422,386,687.47	\$1,689,546.75	\$788,455.14

## DELINQUENT TAX DUE STATE NOVEMBER 30,

COUNTY.	1904 and Prior	1905	1906	1907
Adams .....	\$ 313.13	\$ 1,177.79	\$ 569.87	\$ 611.23
Arapahoe .....	4,560.57	1,082.19	1,115.21	630.65
Archuleta .....	360.91	573.80	129.18	105.32
Baca .....	21.75	78.12	14.21	33.65
Bent .....	435.29	361.73	9.35	274.43
Boulder .....	2,329.80	1,159.59	946.93	829.40
Chaffee .....	1,521.36	312.35	260.66	99.36
Cheyenne .....	.46	212.64	290.42	289.80
Clear Creek .....	44.95	190.21	350.55	991.37
Conejos .....	.....	786.77	371.39	390.78
Costilla .....	634.83	447.18	445.07	406.19
Custer .....	112.23	223.58	207.31	206.07
Delta .....	11.66	17.88	92.80	111.63
Denver .....	121,415.80	43,672.66	5,818.94	9,917.19
Dolores .....	.....	788.37	565.34	643.00
Douglas .....	18.77	389.80	356.32	448.24
Eagle .....	381.54	433.72	360.40	418.31
Elbert .....	.....	.....	.....	.....
El Paso .....	438.13	207.24	440.30	269.64
Fremont .....	2,380.92	427.23	788.27	1,351.27
Garfield .....	386.32	139.68	57.54	133.79
Gilpin .....	2,046.56	1,184.42	700.56	1,009.62
Grand .....	.....	127.76	143.32	69.83
Gunnison .....	1,532.97	1,826.26	1,455.18	1,475.87
Hinsdale .....	1,861.77	553.49	568.25	490.78
Huerfano .....	1,962.46	2,046.65	1,618.20	1,684.78
Jackson .....	.....	.....	.....	.....
Jefferson .....	.....	333.43	615.20	274.28
Kiowa .....	208.70	38.92	19.00	42.77
Kit Carson .....	1,200.27	139.86	63.00	81.51
Lake .....	7,712.72	3,373.88	1,640.17	2,359.08
La Plata .....	539.57	189.91	1,004.52	1,301.38
Larimer .....	2,554.05	493.28	622.30	776.66
Las Animas .....	3,491.85	1,667.52	3,077.75	3,654.37
Lincoln .....	89.64	1.33	23.95	57.35
Logan .....	12,600.69	281.67	103.15	221.61
Mesa .....	30.55	812.92	569.39	449.98
Mineral .....	8.61	539.14	360.81	437.65



81.

## 1911, AND ABSTRACT FOR THE YEAR 1911.

1908	1909	Total 1909 and Prior.	1910.	1910 Military Fund.	Grand Total.	Total Tax Levy 1911, as per Abstract Assessment by County Assessors.	Total Taxes.
\$ 399.50	\$ 970.05	\$ 4,041.57	\$ 2,075.83	\$ 31.00	\$ 6,148.40	\$ 26,420.79	
1,287.51	1,274.35	9,950.48	1,507.73	446.00	11,904.21	21,272.07	
53.33	42.00	1,264.54	79.54	41.50	1,385.58	5,473.83	
70.99	121.34	340.06	301.28	158.50	799.84	3,577.05	
45.33	212.28	1,338.41	895.03	131.50	2,364.94	11,277.97	
823.39	1,579.30	7,668.41	3,211.26	481.00	11,360.67	53,381.71	
244.76	337.36	2,775.85	859.59	174.50	3,809.94	14,594.56	
472.92	795.72	2,061.96	769.25	276.45	3,107.66	10,533.20	
1,057.91	1,439.14	4,074.13	2,328.64	467.00	6,869.77	10,688.11	
280.94	653.83	2,483.71	1,919.88	537.50	4,941.09	13,481.42	
609.51	937.13	3,479.91	1,872.47	479.45	5,831.83	9,765.79	
246.15	288.06	1,283.40	438.10	73.00	1,794.50	3,126.33	
63.42	90.29	387.73	1,544.37	173.25	2,107.35	21,192.90	
11,045.68	25,787.84	217,658.11	33,257.46	15,426.00	266,341.57	525,560.55	
833.79	763.70	3,594.20	645.31	86.50	4,326.01	1,656.63	
232.63	77.15	1,523.01	.....	24.00	1,547.01	11,963.35	
443.52	580.98	2,618.47	728.89	232.00	3,579.36	4,292.52	
.....	880.57	880.57	790.49	83.50	1,754.56	11,596.27	
238.56	705.97	2,299.84	2,795.70	225.00	5,320.54	91,057.80	
1,074.63	1,054.26	7,076.58	2,267.73	629.50	9,973.81	28,687.83	
94.13	236.32	1,047.78	604.67	252.00	1,904.45	19,054.75	
968.38	1,678.78	7,588.32	1,704.96	227.59	9,520.87	8,141.90	
201.62	169.88	712.41	533.01	92.50	1,337.92	5,647.33	
1,895.08	2,310.04	10,495.40	3,517.25	718.50	14,731.15	18,204.04	
715.05	683.54	4,872.88	1,029.00	41.00	5,942.88	2,589.24	
1,808.15	853.84	9,974.08	1,119.93	253.00	11,347.01	15,731.40	
.....	46.05	46.05	110.17	79.00	235.22	4,036.03	
376.84	875.50	2,475.25	958.74	442.00	3,875.99	24,056.81	
32.37	65.16	406.92	746.13	102.00	1,255.05	7,967.01	
243.00	692.71	2,420.35	520.35	479.00	3,419.70	11,412.27	
2,522.53	3,008.11	20,616.49	2,956.66	736.00	24,309.15	24,120.82	
2,003.40	1,758.46	6,797.24	1,336.66	157.50	8,291.40	22,726.19	
629.67	676.80	5,752.76	2,445.16	856.00	9,053.92	37,786.72	
3,301.60	4,939.73	50,632.82	5,502.75	2,672.00	28,807.57	57,717.04	
3.95	623.51	799.73	567.54	181.00	1,548.27	11,102.60	
422.11	928.76	14,557.99	1,159.52	159.00	15,876.51	24,342.65	
612.61	555.04	3,030.49	2,319.13	350.30	5,699.92	33,099.51	
169.75	301.48	1,817.44	302.61	73.50	2,193.55	3,059.77	

## DELINQUENT TAX DUE STATE NOVEMBER 30.

COUNTY.	1904 and Prior	1905	1906	1907
Montezuma .....	293.79	397.61	544.28	689.24
Montrose .....	270.65	333.45	518.55	355.20
Morgan .....	3.19	132.50	155.09	101.67
Otero .....	1,768.90	1,033.45	987.48	2,115.57
Ouray .....	268.42	197.04	225.48	238.20
Park .....	.....	231.49	126.07	110.76
Phillips .....	3,934.46	3.74	101.24	61.28
Pitkin .....	1,923.40	1,875.38	836.51	1,411.90
Prowers .....	64.50	2,445.42	114.50	43.00
Pueblo .....	14,448.70	3,385.16	4,309.01	5,128.18
Río Blanco .....	36.33	67.63	41.28	14.30
Río Grande .....	287.98	248.98	197.66	336.98
Routt .....	2,359.13	727.70	979.05	1,638.47
Saguache .....	487.05	467.15	717.98	763.63
San Juan .....	1,474.73	984.00	806.20	1,037.57
San Miguel .....	1,185.47	1,185.82	368.47	324.22
Sedgwick .....	16.55	.....	68.06	42.44
Summit .....	17.68	614.37	898.95	944.96
Teller .....	1,587.18	3,032.38	4,337.13	3,948.08
Washington .....	289.36	59.86	118.42	78.13
Weld .....	.....	667.54	555.17	747.55
Yuma .....	965.75	222.49	343.90	382.55
Moffat .....	.....	.....	.....	.....
Totals .....	\$202,892.05	\$84,606.13	\$43,125.29	\$53,062.87

ontinued.

## 1911, AND ABSTRACT FOR THE YEAR 1911.

1908	1909	and Prior Total 1909	1910	Military Fund 1910	Total Grand	Total Tax Levy 1911, as per Abstract Assessment by County Assessors.	Total Taxes.
573.28	653.85	3,152.05	1,335.59	315.00	4,802.64	9,381.90	
498.66	455.37	2,431.88	509.48	182.00	3,123.36	14,677.63	
117.19	191.97	701.61	1,095.94	155.00	1,952.55	19,433.59	
1,686.88	7,154.96	14,747.24	6,214.72	1,303.00	22,264.96	40,754.04	
274.99	506.12	1,710.25	636.42	49.50	2,396.17	12,263.46	
116.14	208.89	793.35	165.68	38.00	997.03	10,948.12	
59.27	22.93	4,182.92	93.98	71.00	4,347.90	7,550.72	
1,557.89	1,685.22	9,290.30	2,018.73	459.50	11,768.53	8,797.72	
284.41	893.90	3,845.73	1,369.52	387.50	5,602.75	18,855.14	
5,520.69	5,185.00	37,976.74	3,064.43	4,952.00	45,993.17	111,987.23	
49.21	5.31	214.06	220.54	24.50	459.10	4,771.74	
73.19	569.63	1,714.42	1,900.31	360.00	3,974.73	10,481.86	
2,173.08	2,990.23	10,867.66	3,343.68	316.50	14,527.84	14,187.43	
864.27	1,288.67	4,588.75	2,254.81	378.50	7,222.06	13,505.25	
931.59	1,289.85	6,523.94	2,188.74	233.00	8,945.68	8,997.58	
493.71	584.64	4,142.33	436.05	85.50	4,663.88	15,458.06	
54.10	293.00	474.15	460.40	121.50	1,056.05	6,938.50	
1,091.76	1,250.28	4,818.00	1,426.58	136.00	6,380.58	7,629.78	
6,389.22	5,666.52	24,960.51	8,479.48	1,360.00	34,799.99	39,736.26	
427.97	382.40	1,356.14	798.64	210.66	2,375.44	11,069.98	
1,597.17	3,710.46	7,277.89	7,092.77	668.50	15,039.16	81,416.12	
371.11	177.40	2,463.20	249.09	278.00	2,990.29	11,997.38	
.....	.....	.....	.....	.....	.....	5,002.51	
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$61,230.49	\$94,161.63	\$539,078.46	\$131,078.37	\$40,146.20	\$710,303.03	\$1,696,638.91	\$2,406,941.94

## COUNTY FUND BALANCES, JANUARY 1, 1912.

## ADAMS COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 14,842.83	Cash on hand.....	\$ 992.07
County.....	25,746.05	First National Bank, Brighton, Colo....	35,978.47
State.....	1,034.82	First National Bank, Brighton, Colo....	1,437.89
City or town.....	539.21	First National Bank, Denver, Colo.....	2,161.43
Military poll.....	8.00	Farmers' & Merchants' State Bank,	
Inheritance.....	35.00	Brighton, Colo.....	2,834.60
Redemptions.....	1,302.54	Kountze Bros., New York, N. Y.....	16.00
	\$ 43,508.45		
Less miscellaneous overdraft.....	87.99		
	\$ 43,420.46		\$ 43,420.46

## ARAPAHOE COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED	
School.....	\$ 16,094.56	First National Bank, Englewood, Colo....	\$ 9,083.52
County.....	3,501.93	First National Bank, Littleton, Colo....	8,532.66
State.....	870.09	Littleton State Bank, Littleton, Colo....	5,481.96
City or town.....	973.53	Cash and checks on hand.....	732.71
Military poll.....	10.50		
Irrigation.....	117.05		
Delinquent state taxes and interest.....	296.25		
Miscellaneous.....	1,966.94		
	\$ 23,830.85		\$ 23,830.85

## ARCHULETA COUNTY.

BALANCES IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 8,059.27	Citizens' Bank, Pagosa Springs, Colo....	\$ 35,844.43
County.....	28,651.39	Kountze Bros., New York, N. Y.....	906.55
State.....	19.84		
City or town.....	12.57		
Military poll.....	7.91		
	\$ 36,750.98		\$ 36,750.98

## BACA COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 3,973.13	First National Bank, Lamar, Colo.....	\$ 4,836.09
County.....	3,946.13	Citizens' State Bank, Lamar, Colo.....	1,229.98
State.....	70.74	Cash drafts and checks on hand.....	1,934.43
Military poll.....	10.50		
	\$ 8,000.50		\$ 8,000.50

## BENT COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 18,097.33	First National Bank, Las Animas, Colo...	\$ 10,391.38
County.....	15,686.70	Bent County Bank, Las Animas, Colo....	14,441.79
State.....	387.17	Farmers' State Bank, Las Animas, Colo..	7,876.36
City or town.....	1,543.79	Lamar National Bank, Lamar, Colo. . .	618.66
Military poll.....	32.40	Wiley State Bank, Wiley, Colo. . . . .	542.11
Irrigation.....	342.07	Cash on hand.....	2,247.81
Interest on delinquent state tax collec- tions.....	28.65		
	<hr/>		<hr/>
	\$ 36,118.11		\$ 36,118.11

## BOULDER COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 32,524.57	First National Bank, Boulder, Colo....	\$ 10,577.93
State.....	1,655.19	National State Bank, Boulder, Colo....	4,342.07
City or town.....	10,601.16	Boulder National Bank, Boulder, Colo..	3,730.06
Interest on delinquent state taxes.....	3,707.64	Mercantile Bank & Trust Co., Boulder, Colo.....	3,238.46
Miscellaneous.....	5,784.82	Farmers' National Bank, Longmont, Colo.....	2,894.74
	<hr/>	Longmont National Bank, Longmont, Colo.....	3,398.18
\$ 54,273.38		Emerson & Buckingham Bank & Trust Co., Longmont, Colo.....	3,360.01
Less county fund overdraft.....	7,178.14	Lafayette Bank & Trust Co., Lafayette, Colo.....	3,528.21
		First National Bank, Lafayette, Colo....	2,144.61
		Ni Wot State Bank, Ni Wot, Colo.....	2,071.26
		Louisville Bank, Louisville, Colo.....	3,234.07
		State Bank of Lyons, Lyons, Colo.....	325.35
		Cash in office.....	4,250.29
	<hr/>		<hr/>
	\$ 47,095.24		\$ 47,095.24

## CHAFFEE COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 19,302.21	First National Bank, Buena Vista, Colo..	\$ 9,933.85
County.....	9,833.20	First National Bank, Salida, Colo.....	6,181.40
State.....	221.89	Commercial National Bank, Salida, Colo.	7,090.59
City or town.....	1,029.10	Merchants' National Bank, Salida, Colo..	2,799.38
Military Poll.....	24.50	Kountze Bros., New York.....	1,262.36
Redemption ledger.....	926.34	Hanover National Bank, Hanover, Colo.	1,683.48
Delinquent state tax and interest.....	51.79	Cash items in office.....	2,437.97
	<hr/>		<hr/>
	\$ 31,389.03		\$ 31,389.03

## CHEYENNE COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 4,726.86	Cheyenne County State Bank	\$ 9,077.45
County	3,995.71	Alfalfa Valley State Bank	626.67
City or town	112.60	Cash on hand	666.86
Irrigation	1,299.79		
			<hr/>
			\$ 10,370.98
		Less checks outstanding	236.02
			<hr/>
	\$ 10,134.96		\$ 10,134.96

## CLEAR CREEK COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 8,822.19	Clear Creek & Gilpin Trust Co., Idaho Springs, Colo.	\$ 2,413.13
County	1,236.96	Merchants' & Miners' National Bank, Idaho Springs, Colo.	3,044.41
State	604.30	First National Bank, Idaho Springs, Colo.	1,918.73
City or town	3,644.15	Bank of Georgetown, Colo.	2,553.59
Delinquent state tax collections and interest	99.38	Bank of C. C. Co., Georgetown, Colo.	5,943.99
Estates	134.09		
			<hr/>
			\$ 15,873.85
		Less outstanding warrants	1,331.78
			<hr/>
	\$ 14,542.07		\$ 14,542.07

## CONEJOS COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 29,365.22	American National Bank	\$ 26,828.84
County	9,488.43	Alamosa National Bank, Alamosa, Colo.	5,120.50
State	1,222.02	La Jara State Bank, La Jara, Colo.	1,500.00
City or town	1,445.95	La Jara First National Bank, La Jara, Colo.	1,427.39
Military Poll	112.00	Commercial State Bank	1,500.00
Redemption	1,855.16	Kountze Bros., New York, N. Y.	925.12
Commission and fees	534.70	Cash on hand	6,721.63
			<hr/>
	\$ 44,023.48		\$ 44,023.48

## COSTILLA COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 510.97	American National Bank	\$ 18,881.07
County	4,401.80	First State Bank, Mesita, Colo.	2,995.15
City or town	9.34	Blanca State Bank, Blanca, Colo.	6,075.60
Miscellaneous	20,067.66	Cash, postoffice checks, drafts and cash items on hand	3,446.05
			<hr/>
	\$ 24,989.77		
Funds long to balance	6,408.10		
			<hr/>
	\$ 31,397.87		\$ 31,397.87

## CROWLEY COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED	
School	\$ 6,712.76	Citizens' Bank, Ordway, Colo.	\$ 3,494.18
Miscellaneous	6.00	First National Bank, Ordway, Colo.	309.83
		State Bank, Ordway, Colo.	2,914.75
	\$ 6,718.76		\$ 6,718.76

## CUSTER COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 4,074.72	Banking Firm of H. H. Tomkins & Co.	
County	2,880.38	Westcliffe, Colo.	\$ 7,076.41
State	48.35		
City or town	56.67		
Military poll	4.00		
Interest on delinquent state tax	11.99		
	\$ 7,076.41		\$ 7,076.41

## DELTA COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 18,270.37	First National Bank, Delta, Colo.	\$ 6,686.44
County	14,004.75	Delta National Bank, Delta, Colo.	5,947.38
State	1,565.89	Colorado State Bank	4,153.06
Irrigation	1,366.91	Bank of North Fork, Colo.	2,872.30
Excess fees	2,195.46	First National Bank, Hotchkiss, Colo.	2,902.50
Trust fund	272.40	Fruit Exchange	2,136.99
Redemptions	186.18	First National Bank, Paonia, Colo.	2,593.43
Outstanding checks	48.82	Bank of Cedaredge, Colo.	3,517.97
Excess	16.77	Crawford State Bank, Crawford, Colo.	3,971.90
		Austin State Bank, Austin, Colo.	2,536.00
		Kountze Bros., New York, N. Y.	604.38
		Cash on hand	5.19
	\$ 37,927.55		\$ 37,927.55

## DENVER COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 36,784.26	First National Bank, Denver, Colo.	\$393,378.10
County	231,230.58		
State	8,104.64		
City or town	87,666.97		
Military poll	269.36		
Inheritance	2,186.86		
Delinquent State taxes and interest	2,805.35		
Miscellaneous	24,330.08		
	\$393,378.10		\$393,378.10

## DOLORES COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 1,811.75	First National Bank, Mancos, Colo.....	\$ 6,550.59
County.....	9,174.69	Note allowed by commissioners.....	4,450.08
City or town.....	365.34	Cash on hand.....	351.11
	<hr/>		<hr/>
	\$ 11,351.78		\$ 11,351.78

## DOUGLAS COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
County.....	\$ 7,545.69	Cash on hand.....	\$ 400.30
School.....	11,795.59	First National Bank, Denver, Colo.....	5,045.47
State.....	24.45	First National Bank of Douglas County,	
City and town.....	697.39	Castle Rock, Colo.....	8,731.09
Miscellaneous.....	584.69	United States National Bank, Denver,	
Cash redemptions.....	19.95	Colo.....	6,490.90
	<hr/>		<hr/>
	\$ 20,667.76		\$ 20,667.76

## EAGLE COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 8,368.35	Kountze Bros., New York, N. Y.....	\$ 43.80
County.....	18,917.23	Chemical National Bank, New York, N.	
State.....	308.77	Y.....	1,133.74
City or town.....	1,073.43	First National Bank, Eagle, Colo.....	15,209.35
Military poll.....	32.50	First National Bank, Denver, Colo.....	2,625.59
		American National Bank, Leadville, Colo.	1,413.34
		Bank of Gypsum, Colo.....	1,059.06
		Warrants, checks and cash on hand.....	7,215.40
	<hr/>		<hr/>
	\$ 28,700.28		\$ 28,700.28

\$225.88 included in county total unclaimed estate.

## ELBERT COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 8,808.31	Kiowa State Bank, Kiowa, Colo.....	\$ 4,650.26
City or town.....	69.06	Elbert County Bank, Elbert, Colo.....	7,420.46
Miscellaneous.....	9,103.20	First National Bank, Elizabeth, Colo....	4,712.96
	<hr/>		<hr/>
	\$ 17,980.57		
Less outstanding overdraft.....	1,196.89		
	<hr/>		<hr/>
	\$ 16,783.68		\$ 16,783.68



## EL PASO COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.	WHERE DEPOSITED.
School.....	First National Bank.....
County.....	Exchange National Bank.....
State.....	El Paso National Bank.....
City or town.....	Colorado Title & Trust Co.....
Military poll.....	Colorado Savings Bank.....
Inheritance.....	C. S. National Bank.....
Interest on delinquent state tax collec- tions.....	Cash on hand.....
	Warrants on hand.....
	Checks and cash items.....
\$ 41,647.96	\$ 41,647.96

## FREMONT COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.	WHERE DEPOSITED.
School.....	Fremont County National Bank, Canon City, Colo.....
County.....	First National Bank, Canon City, Colo....
State.....	First National Bank, Florence, Colo....
City or town.....	Florence State Bank, Florence, Colo....
Military poll.....	Canon City Bank & Trust Co., Canon City, Colo.....
Irrigation.....	Kountze Bros., New York, N. Y.....
Interest on delinquent state tax collec- tions.....	E. H. Rollins & Son, Boston, Mass.....
Miscellaneous.....	Cash and cash items.....
\$ 63,900.91	\$ 63,900.91

## GARFIELD COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.	WHERE DEPOSITED.
School.....	First National Bank, Glenwood Springs, Colo.....
County.....	Citizens' National Bank, Glenwood Springs, Colo.....
State.....	First National Bank, Rifle, Colo.....
City or town.....	Garfield County State Bank, Grand Val- ley, Colo.....
Military poll and interest.....	First National Bank, Carbondale, Colo....
Irrigation.....	New Castle State Bank, New Castle, Colo.
Delinquent state tax collections.....	Kountze Bros., New York, N. Y.....
Miscellaneous.....	Chemical National Bank, New York, N.Y.
Normal School.....	Union State Bank, Rifle, Colo.....
	Cash on hand.....
	\$ 44,809.84
	Less excess cash on hand to balance....
\$ 44,809.33	\$ 44,809.33

## GILPIN COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School .....	\$ 12,144.46	First National Bank, Central City, Colo..	\$ 6,903.81
County.....	4,008.82	Rocky Mountain National Bank, Central	
State.....	444.45	City, Colo.....	9,526.47
City or town.....	3.01	Cash on hand.....	401.33
Military.....	4.19		
Irrigation.....	226.68		
	<hr/>		<hr/>
	\$ 16,831.61		\$ 16,831.61

## GRAND COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 6,813.42	First Bank of Kremmling, Kremmling,	
County.....	6,748.63	Colo.....	\$ 4,088.84
State.....	284.34	First State Bank.....	7,742.05
City or town.....	55.86	Deficit to balance.....	2,166.81
Military poll.....	15.00		
Interest on delinquent state tax collec-			
tions.....	80.45		
	<hr/>		<hr/>
	\$ 13,997.70		\$ 13,997.70

## GUNNISON COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 13,423.38	First National Bank, Gunnison, Colo....	\$ 14,668.88
County.....	7,412.89	Bank of Crested Butte, Colo.....	4,625.15
State.....	220.19	Pitkin Bank, Pitkin, Colo.....	1,043.27
City or town.....	359.73	Kountze Bros., New York, N. Y.....	1,728.24
Military poll.....	7.00	Kountze Bros., S. D. No. 4 account.....	9.52
Interest on delinquent taxes.....	12.55	Cash on hand.....	447.14
Miscellaneous.....	1,086.46		
	<hr/>		<hr/>
	\$ 22,522.20		\$ 22,522.20

## HINSDALE COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 278.81	Miners' and Merchants' Bank, Lake City,	
County.....	766.81	Colo.....	\$ 3,575.25
City or town.....	48.05	Cash on hand.....	69.15
Miscellaneous.....	2,550.73		
	<hr/>		<hr/>
	\$ 3,644.40		\$ 3,644.40

## HUERFANO COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 26,565.25	First National Bank, Walsenburg, Colo..	\$ 37,125.42
County.....	19,573.82	La Veta State Bank, La Veta, Colo.....	9,453.87
City and town.....	440.22		
	<hr/>		<hr/>
	\$ 46,579.29		\$ 46,579.29

## JACKSON COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.
School .....	\$ 5,257.60	North Park Bank, Walden, Colo.... \$ 17,343.10
County.....	11,952.26	
City or town.....	387.39	
Military poll.....	3.00	
Miscellaneous.....	28.18	
	<hr/>	
	\$ 17,628.43	
Less overdraft—		
State.....	\$ 19.72	
School.....	265.61	
	<hr/>	
	285.33	
	<hr/>	
	\$ 17,343.10	\$ 17,343.10

## JEFFERSON COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.
School .....	\$ 21,855.38	Woods Ruby National Bank, Golden, Colo..... \$ 6,429.82
State.....	522.06	Golden Savings Bank, Golden, Colo..... 863.67
City or town.....	620.40	First National Bank, Arvada, Colo..... 6,980.34
Military poll.....	27.65	Kountze Bros., New York, N. Y..... 553.63
Irrigation.....	903.94	Chase National Bank, New York, N. Y.. 250.56
Delinquent state tax and interest.....	51.75	Cash on hand..... 35.36
Miscellaneous.....	5,064.52	
	<hr/>	
	\$ 29,045.70	
Less county fund overdraft.....	13,932.42	
	<hr/>	
	\$ 15,113.28	\$ 15,113.28

## KIOWA COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.
School .....	\$ 5,620.95	First National Bank, Eads, Colo..... \$ 2,254.80
County.....	4,347.93	Colorado State Bank, Haswell, Colo..... 4,175.21
State.....	111.82	People's State Bank, Brandon, Colo..... 2,160.62
State interest.....	10.00	First State Bank, Brandon, Colo..... 2,079.88
Military poll.....	13.50	
Military poll, interest.....	1.50	
Redemption funds.....	201.19	
Miscellaneous.....	363.62	
	<hr/>	
	\$ 10,670.51	\$ 10,670.51

## KIT CARSON COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 12,850.60	Flagle's State Bank	\$ 5,000.00
County	9,143.01	Farmers' State Bank	2,500.00
State	423.35	Subert State Bank	2,500.00
City or town	236.52	Burlington State Bank	12,496.00
Military poll	15.50	Cash on hand	172.98
	<hr/>		<hr/>
	\$ 22,668.98		\$ 22,668.98

## LAKE COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 50,374.86	Carbonate National Bank, Leadville, Colo.	\$ 50,312.11
County	52,952.55	American National Bank, Leadville, Colo.	50,312.10
		Kountze Bros., New York, N. Y.	2,499.03
		Cash on hand	204.17
	<hr/>		<hr/>
	\$103,327.41		\$103,327.41

## LA PLATA COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 15,096.34	Cash on hand	\$ 8,657.42
County	12,509.53	Farmers' & Merchants' Bank, Bayfield, Colo.	2,250.00
State	130.25	Burns National Bank, Durango, Colo.	7,777.99
City or town	564.04	La Plata County Bank, Durango, Colo.	9,287.61
Military poll	51.23	Kountze Bros., New York, N. Y.	319.50
	<hr/>		<hr/>
	\$ 28,351.39		
Deduct irrigation overdraft	58.87		
	<hr/>		<hr/>
	\$ 28,292.52		\$ 28,292.52



## LOGAN COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 35,221.59	Logan County National Bank	\$ 16,866.92
County	16,814.38	Farmers' National Bank	16,837.65
State	561.72	First National Bank	16,388.54
City or town	1,156.10	First National Bank of Hiff, Colo.	5,000.00
Military poll	15.25	Merino State Bank, Merino, Colo.	5,000.00
Irrigation	9,333.61	Farson & Son	5.00
Interest on delinquent tax collections	3,562.96	Kountze Bros., New York, N. Y.	918.93
Miscellaneous	1,136.40	Cash on hand	6,784.97
	\$ 67,802.01		\$ 67,802.01

## MESA COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 44,251.15	Grand Valley National Bank	\$ 13,680.20
County	6,680.78	Mesa County National Bank	10,180.62
State	1,678.70	Union Trust & Banking Co.	22,827.94
City or town	2,267.67	First National Bank, Fruita, Colo.	4,500.00
Military poll	206.55	First Bank, Fruita, Colo.	4,500.00
Irrigation	44,971.68	Palisade National Bank, Palisade, Colo.	4,600.00
		First National Bank, Clifton, Colo.	4,500.00
	\$100,056.53	Plateau Valley Bank	3,500.00
Less overdraft, G. J. Williams	44.83	Colorado State Bank	4,696.45
		First National Bank, Chicago, Ill.	175.50
		National City Bank, Chicago, Ill.	23,175.00
		Kountze Bros., New York, N. Y.	5,805.76
		Cash on hand	2,932.51
			\$105,073.98
		Less outstanding checks	5,062.28
	\$100,011.70		\$100,011.70

## MINERAL COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 7,177.03	Tomkins Bros.' Bank, Creede, Colo.	\$ 7,858.65
County	4,622.87	Kountze Bros., New York, N. Y.	321.38
State	60.87	International Trust Co., Denver	118.68
City or town	9.48	Denver National Bank, Denver	6,000.00
Military poll	4.50		
	\$ 11,874.75		
Estimated checks outstanding	2,423.96		
	\$ 14,298.71		\$ 14,298.71

## MONTEZUMA COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 8,213.95	Bauer Bank of Mancos, Colo. ....	\$ 5,173.07
County.....	10,901.52	First National Bank, Mancos, Colo..	3,859.15
State (including taxes and interest).....	487.99	J. J. Harris & Co., Bankers, Dolores, Colo.	2,304.78
City or town.....	203.72	Dolores State Bank, Dolores, Colo..	1,435.02
Military poll.....	44.00	Montezuma Valley National Bank, Cor-	
Irrigation.....	4,922.21	tez, Colo.....	6,421.69
Estates.....	339.74	First National Bank, Cortez, Colo.....	4,749.62
		Cash on hand.....	1,169.80
	\$ 25,113.13		\$ 25,113.13

## MOFFAT COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School and county.....	\$ 10,415.87	Bank of Craig, Colo.....	\$ 4,966.54
		Citizens' Bank.....	5,449.33
	\$ 10,415.87		\$ 10,415.87

## MONTROSE COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 16,738.48	First National Bank, Montrose, Colo....	\$ 8,100.13
County.....	12,504.23	Montrose National Bank, Montrose, Colo.	6,942.03
State.....	433.75	Security Loan & Savings Bank.....	7,355.33
City or town.....	1,099.24	Home State Bank, Montrose, Colo.....	7,745.80
Military.....	40.00	Kountze Bros., New York, N. Y.....	2,381.73
Interest on delinquent tax.....	1.00	Bill against county unpaid.....	5.75
Miscellaneous.....	1,984.32	Cash on hand in office.....	270.25
	\$ 32,801.02		\$ 32,801.02

## MORGAN COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 16,952.98	First National Bank, Fort Morgan, Colo.	\$ 25,729.12
County.....	12,588.02	Morgan County National Bank, Fort	
State.....	977.75	Morgan, Colo.....	25,713.45
City or town.....	3,129.91	Home Savings Bank, Fort Morgan, Colo.	6,217.25
Military poll.....	77.50	First National Bank, Brush, Colo.....	8,537.55
Irrigation.....	64,063.41	Stockman's National Bank, Brush, Colo.	3,542.28
County treasurer's fee.....	815.19	National Bank of Commerce, New York,	
Redemption.....	811.21	N. Y.....	25,789.97
		Hanover National Bank, Hanover, Colo.	2,107.35
		Kountze Bros., New York, N. Y.....	56.49
		National City Bank.....	752.21
		Cash advanced.....	37.71
		Cash on hand.....	932.59
	\$ 99,415.97		\$ 99,415.97

## OTERO COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.	WHERE DEPOSITED.
School..... \$ 15,452.31	Cash and cash items in office..... \$ 1,479.62
County..... 12,643.73	First National Bank, La Junta, Colo.... 15,827.79
State..... 1,680.40	La Junta State Bank, La Junta, Colo.... 6,136.47
City or town..... 5,964.30	C. A. Reynolds & Co., Swink, Colo. .... 2,132.84
Military poll..... 170.00	First National Bank, Rocky Ford, Colo.. 9,547.22
Irrigation..... 41,134.73	J. N. Beaty & Co., Manzanola, Colo. .... 5,473.00
Delinquent state taxes and interest..... 584.68	First National Bank, Fowler, Colo..... 6,303.83
Miscellaneous..... 330.56	Fowler State Bank, Fowler, Colo..... 4,377.41
	Chemical National Bank, New York, N. Y. 827.20
	Kountze Bros., New York, N. Y..... 1,717.61
	Merchants' National Bank, New York, N. Y..... 5.50
	Colorado Saving & Trust Co., La Junta, Colo..... 11,046.62
	People's Home Bank, Rocky Ford, Colo. 5,554.68
	Rocky Ford National Bank, Rocky Ford, Colo..... 6,457.72
	Chase National Bank, New York, N. Y... 74.20
	State Bank of Cheraw, Colo..... 1,000.00
	<hr/>
\$ 77,960.71	\$ 77,960.71

## OURAY COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.	WHERE DEPOSITED.
School..... \$ 15,375.82	Miners' & Merchants' Bank of Ouray, Colo..... \$ 28,710.69
County..... 9,347.76	
State..... 42.54	
City or town..... 683.16	
Military poll..... 11.00	
Miscellaneous..... 3,250.68	
	<hr/>
\$ 28,710.96	\$ 28,710.69

## PARK COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.	WHERE DEPOSITED.
School..... \$ 13,226.19	Bank of Fairplay, Colo..... \$ 29,828.22
County..... 15,931.51	
State..... 23.85	
Town..... 567.74	
Military poll..... 3.86	
Delinquent state taxes and interest..... 75.07	
	<hr/>
\$ 29,828.22	\$ 29,828.22



## PHILLIPS COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 7,136.26	Haxtun State Bank, Haxtun, Colo.....	\$ 2,591.34
County.....	5,735.04	Farmers' State Bank.....	2,337.60
State.....	1.33	Phillips County State Bank.....	5,871.35
City or town.....	349.28	Bank of Haxtun, Colo.....	2,544.56
Miscellaneous.....	460.57	Warrant on hand.....	337.63
	<hr/>		<hr/>
	\$ 13,682.48		\$ 13,682.48

## PITKIN COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 8,389.32	Kountze Bros., New York, N. Y.....	\$ 8,323.59
County.....	4,040.94	Aspen Bank, Aspen, Colo.....	6,154.57
Military poll.....	4.00	Cash on hand.....	2,384.46
Estates.....	771.97		<hr/>
Miscellaneous.....	1,059.52		\$ 16,862.62
	<hr/>	Less outstanding checks.....	2,878.11
	\$ 14,265.75		
Less overdrafts,			
Interest on delinquent			
state tax collections..	\$ 0.63		
City or town.....	.61		
Suspense.....	280.00		
	<hr/>		
	281.24		
	<hr/>		<hr/>
	\$ 13,984.51		\$ 13,984.51

## PROWERS COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 21,979.21	Lamar National Bank, Lamar, Colo.....	\$ 10,757.84
County.....	13,842.11	First National Bank, Lamar, Colo.....	6,725.49
City or town.....	3.04	State Bank, Wiley, Colo.....	2,271.47
Irrigation.....	2,849.13	First National Bank, Holly, Colo.....	4,757.96
Miscellaneous.....	3,105.08	State Bank, Hartman, Colo.....	1,146.77
State tax in escrow.....	2,278.61	Citizens' State Bank, Lamar, Colo.....	7,788.58
		Holly State Bank, Holly, Colo.....	2,959.74
		State Bank, Bristol, Colo.....	2,517.26
		First National Bank, Granada, Colo.....	3,966.60
		National Bank of Commerce, New York,	
		N. Y.....	821.65
		Cash and cash items.....	343.82
	<hr/>		<hr/>
	\$ 44,057.18		\$ 44,057.18

## PUEBLO COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$160,734.91	Cash	\$ 1,422.75
County	23,919.07	Checks and warrants	16,381.60
State	438.70	First National Bank, Pueblo, Colo.	86,729.68
City	2,187.23	Western National Bank, Pueblo, Colo.	18,202.39
Military poll	156.50	Mercantile National Bank, Pueblo, Colo.	27,171.40
Interest on delinquent tax	50.34	Pueblo Savings & Trust Co., Pueblo, Colo.	22,759.92
Miscellaneous	12,518.85	Minnequa Bank, Pueblo, Colo.	21,106.03
		International Bank of Colorado, Pueblo, Colo.	6,229.24
	<u>\$200,005.69</u>		
Less overdraft, S. D. 15	\$1.59		
Overdraft, Omer. Irr. D.	1.00		
	2.59		
	<u>\$200,003.01</u>		<u>\$200,003.01</u>

## RIO BLANCO COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 3,057.03	Chemical National Bank, New York	\$ 1,000.18
County	8,066.61	Bank of Meeker, Meeker, Colo.	6,063.48
State	215.09	First National Bank, Meeker, Colo.	5,178.93
City or town	750.87	Cash on hand	228.73
Military poll	16.50		
Interest on delinquent state tax	13.66		
Unapportioned	351.56		
	<u>\$ 12,471.32</u>		<u>\$ 12,471.32</u>

## RIO GRANDE COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 5,133.89	Wallace State Bank, Wallace, Colo.	\$ 2,764.48
County	3,641.65	First National Bank	152.11
State	417.80	Bank of Del Norte, Del Norte, Colo.	693.94
City or town	795.82	Rio Grande State Bank	1,389.74
Military poll	54.00	Kountze Bros., New York, N. Y.	1,547.36
Irrigation	678.70	Cash on hand	4,262.72
Miscellaneous	88.49		
	<u>\$ 10,810.35</u>		<u>\$ 10,810.35</u>



## SAN MIGUEL COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 15,280.69	First National Bank, Telluride, Colo.	\$ 16,995.44
County	21,493.83	Bank of Telluride, Colo.	16,994.46
State	230.93	Kountze Bros., New York, N. Y.	820.74
City or town	269.66	Farmers' & Mechanics' Savings Bank of	
Military poll	22.00	Minneapolis, Minn.	2,400.00
	\$ 37,297.11		\$ 37,297.11

## SEDGWICK COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 9,150.28	Cash and checks	\$ 1,684.79
County	4,722.92	Cash and cash items	8,758.11
State	338.36	First National Bank, Sedgwick, Colo.	1,752.54
Military poll	35.50	First National Bank, Julesburg, Colo.	1,345.91
Irrigation	1,155.84	City National Bank, Julesburg, Colo.	1,236.55
		Kountze Bros., New York, N. Y.	625.00
	\$ 15,402.90		\$ 15,402.90

## SUMMIT COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 3,666.15	Engle Bros.' Exchange Bank, Brecken-	
County	1,589.43	ridge, Colo.	\$ 1,522.97
State	111.80	Kountze Bros., New York, N. Y.	209.23
City or town	84.45	Cash and orders on hand	3,757.02
Military poll	16.50		
Interest on delinquent state taxes	20.89		
	\$ 5,489.22		\$ 5,489.22

## TELLER COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School	\$ 31,237.10	Cripple Creek State Bank, Cripple Creek,	
County	61,501.58	Colo.	\$ 45,610.93
State	1,609.99	Bank of Victor, Colo.	44,826.56
City or town	10,389.52	Cash sundries and checks in office	17,853.08
Military poll	130.00		
Interest on delinquent state tax	743.39		
Miscellaneous	2,678.99		
	\$108,290.57		\$108,290.57

## WASHINGTON COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
Schools.....	\$ 9,470.09	First National Bank of Akron, Colo. . .	\$ 14,836.31
General county and county high school..	5,020.21		
City or town.....	191.69		
Irrigation.....	150.43		
Delinquent state collection tax.....	3.34		
Interest on delinquent state collection tax	.55		
	<hr/>		<hr/>
	\$ 14,836.31		\$ 14,836.31

## WELD COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 71,438.98	Greeley National Bank, Greeley, Colo. .	\$ 25,309.69
County.....	80,239.30	City National Bank, Greeley, Colo.....	10,074.53
State.....	2,749.96	Union National Bank, Greeley, Colo.....	16,644.40
City or town.....	11,635.91	Weld County Savings Bank, Greeley, Colo.	16,000.54
Military poll.....	189.00	First National Bank, Greeley, Colo.....	17,655.49
Irrigation.....	6,048.45	First National Bank, Eaton, Colo.....	13,025.70
Delinquent state taxes and interest.....	823.08	Kountze Bros., New York, N. Y.....	3,159.35
Miscellaneous.....	1,423.08	First National Bank, Windsor, Colo.....	8,000.00
		Farmers' National Bank, Windsor, Colo.	3,000.00
		Hudson State Bank, Hudson, Colo.....	1,500.00
		First National Bank, Ault, Colo.....	5,000.00
		Farmers' National Bank, Ault, Colo.....	6,000.00
		La Salle State Bank, La Salle, Colo.....	3,000.00
		First State Bank, Milliken, Colo.....	1,500.00
		Kersey State Bank, Kersey, Colo.....	1,800.00
		Grover State Bank, Grover, Colo.....	1,500.00
		Pierce State Bank, Pierce Colo.....	1,800.00
		Gilchrist State Bank, Gilchrist, Colo.....	3,000.00
		First National Bank, Gilchrist, Colo.....	3,000.00
		First National Bank, Johnstown, Colo...	6,000.00
		Eaton National Bank, Eaton, Colo.....	12,000.00
		Berthoud National Bank, Berthoud, Colo.	1,800.00
		Platteville National Bank, Platteville,	
		Colo.....	3,000.00
		Erie National Bank, Erie, Colo.....	500.00
		Fort Lupton State Bank, Fort Lupton,	
		Colo.....	2,000.00
		Farmers' & Merchants' Bank, Evans,	
		Colo.....	2,100.00
		Severance State Bank, Severance, Colo..	1,500.00
		Cash in till.....	4,767.84
		By error.....	.22
	<hr/>		<hr/>
	\$174,547.76		\$174,547.76

## SECOND ANNUAL REPORT

## YUMA COUNTY.

BALANCE IN FUNDS JANUARY 1, 1912.		WHERE DEPOSITED.	
School.....	\$ 18,724.68	First National Bank, Wray, Colo.....	\$ 5,333.82
County.....	5,131.19	National Bank, Wray, Colo.....	4,536.83
State.....	89.38	Citizens' State Bank, Yuma, Colo.....	2,885.96
City or town..	174.36	First National Bank, Yuma, Colo.....	4,673.72
Military poll..	63.00	People's State Bank, Wray, Colo.....	2,659.44
		Laird State Bank, Laird, Colo.....	2,398.29
		Cash on hand.....	231.11
		Checks, drafts, postoffice orders, war-	
		rants, fees, etc.....	1,443.56
		Due from various sources.....	21.04
			<hr/>
			\$ 24,183.77
		Less excess, cash on hand to balance....	1.16
			<hr/>
	<hr/>		<hr/>
	\$ 24,182.61		\$ 24,182.61

THE UNIFORM SYSTEM OF ACCOUNTING AND REPORTING FOR  
COUNTIES OF THE SECOND, THIRD, FOURTH, FIFTH  
AND SIXTH CLASSES.

## LETTER OF EXPLANATION.

Owing to some opposition encountered in the installing of forms printed farther on in the report, I wish to point out certain provisions in the Public Examiner's Act which will clear up, in the minds of some, certain things which may have been misunderstood.

Certain county commissioners have raised the objection that every incoming auditor, if he so desired, could change the system, and install new books in the counties repeatedly. This is not true, as the Public Examiner's Act provides as follows (page 456, Session Laws of 1909, section 2) :

"Upon the appointment of the Public Examiner, the Auditor of State and the Public Examiner shall formulate, prescribe and install a system of accounting and reporting," etc.

The above, on close scrutiny, will convince anyone that the act provides for the installation of one system, and one system only, and to change the system legislative enactment would be necessary.

Opposition also is being made to forms compiled for the purpose of recording county property, real and personal; such, for instance, as the county clerk's property record and the road overseer's equipment report.

With regard to this objection I will refer you to the mandatory clause on page 456, section 2, Session Laws of 1909. This provides that the use and disposition of all public property shall be accounted for.

Another source of dissent is found in the county clerk's record of the county poor. Section 1232, on page 446 of the Revised Statutes of 1908, mandates that such a record, and with headings identical with our form, shall be kept.

It is not the intention of the Auditor of State to work a hardship on the counties through the installation of these forms, and, in order to make the cost as low as possible, it is suggested that bookkeeping forms which conform closely to the ones installed be not discarded. When slight changes are necessary, and can be made at little cost, have the changes made. In cases where changes cannot be made to advantage, and a large supply of such blanks or books are on hand, it will be satisfactory to use up the old forms. However, it must be properly understood that any further money spent on books or blanks must be spent on books and blanks to conform to the uniform system, as compiled in this office, and all of the forms for bookkeeping and reporting sent out by this office must be installed for the year 1913; and any county officer disregarding the request to install the uniform system, either through intent or neglect, will be guilty of violating the Public Examiner's Act, the penalty for which appears on page 459, section 10, of the Session Laws of 1909.

This does not refer to counties of the first class.





Denver, Colorado, October 30, 1911.

*Chairman Board of County Commissioners:*

Dear Sir—Enclosed you will find forms to be installed for the proper accounting of moneys spent in the support of the poor.

Installing of these forms is ordered for the purpose of complying with and carrying out the Public Examiner's Act, as provided in Session Laws of 1909, Chapter 192.

The forms are numbered, and the name of the form, and the purpose for which it is made, are given below:

*Form No. 1—Record of County Poor.*

This form is made in accordance with section 1232 of the Revised Statutes of 1908. This record is kept by the County Clerk.

*Form No. 2—Order Blank of Superintendent of Poor.*

This blank to be used only for aid given to poor outside the hospital and poor farm. On every item donated, or aid given, be sure to make record order. These blanks must be numbered consecutively, and made in duplicate in book form, carbon copy to be retained by Superintendent of the Poor, as a County Record.

*Form No. 3—Record of Aid Furnished by Superintendent of Poor.*

Indicating name of recipient of aid, time furnished, and material. This book to be of fifty pages, and indexed from A to Z.

*Form No. 4—Record of Admission and Discharge of Paupers at Poor Farm or Hospital.*

This form is self-explanatory.

*Form No. 5—Superintendents of Poor Report to Commissioners.*

Including certificate of the County Clerk as to recipients of aid having been registered. This form is self-explanatory. In counties where no farm or hospital is established, that much of the report extending from the beginning to the heading "Detail of Parties Given Aid" may be cut out of these forms.

*Form No. 6—Receipt for Moneys Received by Keeper of Farm or Hospital.*

These receipts are to cover any moneys the keeper receives for sale of vegetables, stock, etc., and are the basis for that part of statement, Form No. 5, pertaining to cash receipts. These should be made in duplicate with carbon sheet, in book form, and numbered consecutively.

*Form No. 7—Receipt for Moneys Paid Out by Keeper of Farm or Hospital.*

These should be made in duplicate, in book form, with carbon sheet, and numbered consecutively. These receipts, attached with bills to County Commissioners, and chargeable to the poor farm, establish the correctness of your expense bill, for which you must be reimbursed by warrant from the County Commissioners.

Please install these forms as soon as possible.

Very truly yours,

M. A. LEDDY,  
Auditor of State.





FORM 2.

No. ....

OUTSIDE

### SUPPORT OF POOR

Office of Board of County Commissioners, ..... County

....., Colo., ..... 191 .....

Mr. ....

Please deliver to .....

the following and charge the same to ..... County

Total Cost ..... Dollars

Superintendent of the Poor Insert Here Total Amount Allowed When Bill is Presented and Passed by the Board.


Limit Allowed on this Order ..... Dollars

Signature of Party Receiving Articles

Superintendent of Poor

This order signed by the recipient of goods must accompany your bill

You must have an order for every item on your bill

Render bills monthly

Make up in Duplicate Carbon Copy.



To the Board of County Commissioners of \_\_\_\_\_ County, Colorado:

GENTLEMEN: I, \_\_\_\_\_ County Clerk, do hereby certify that every person whose name is mentioned herein as having been furnished relief, was duly registered as provided by law.

(Signed) \_\_\_\_\_  
County Clerk.

STATE OF COLORADO, }  
County of \_\_\_\_\_ } ss.

I, \_\_\_\_\_ Superintendent of the Poor, do solemnly swear by the Ever Living God, that every person whose name is mentioned herein as having been furnished relief, was duly registered as provided by law, and that the statement of expenditures and receipts, hereto attached, is full, true and correct for the month of \_\_\_\_\_ 191\_\_\_\_\_

Sworn and subscribed this \_\_\_\_\_ day  
of \_\_\_\_\_ 191\_\_\_\_\_  
County Clerk,  
Deputy.

Superintendent of the Poor.

FORM 6.

Make up in Duplicate Carbon Copy.

No. \_\_\_\_\_ County Poor Farm \_\_\_\_\_ County, Colo.  
 \_\_\_\_\_ 191\_\_\_\_\_  
 (Location and Date)

RECEIVED OF \_\_\_\_\_  
 \_\_\_\_\_ Dollars

For \_\_\_\_\_  
 \_\_\_\_\_  
 Account of Poor Farm.  
 \_\_\_\_\_  
 Keeper of Farm

FORM 7.

No. \_\_\_\_\_ County Poor Farm \_\_\_\_\_ County, Colo.  
 \_\_\_\_\_ 191\_\_\_\_\_  
 RECEIVED OF \_\_\_\_\_  
 \_\_\_\_\_ Dollars

For \_\_\_\_\_  
 \_\_\_\_\_  
 Charge to Poor Farm.  
 \_\_\_\_\_  
 Person Receiving Money Sign Here

Keeper of Poor Farm Attach this Receipt to Monthly Expense Account.

Denver, Colorado, December 11, 1911.

*To All County Sheriffs:*

I am enclosing forms, under separate cover, which have been compiled for the purpose of carrying out the provisions of the statute, Chapter 192, section 2, Session Laws of 1909, which law mandates that the Auditor of State and Public Examiner shall formulate, prescribe and install a system of accounting and reporting that shall be uniform for all state and county offices, etc. Kindly put these forms in use at the earliest opportunity, and in the treatment of accounts follow the instructions hereinafter given.

As soon as I receive advice from you that books are ready for opening, if you are in doubt as to how to proceed, a deputy from this department will be sent to your county and install the system.

For purposes of reference and explanation, each sheet for your department carries in the lower left-hand corner a number, which, by comparing with reference number shown below, will define the intent and purpose of each blank.

*Form No. 1—Sheriff's Day Book.*

This is a pocket memoranda of all service, giving in detail court docket number, plaintiff, defendant, kind of process, by whom served, where served, upon whom served, miles traveled, amount of costs, etc.

*Form No. 2—Criminal Process Docket.*

This shows in detail the following: all fees of the Sheriff, expense chargeable to the county, both traveling and office, and salary disbursements paid from the fees of the office.

*Form No. 3—Civil Process Docket.*

This records in detail, on civil proceedings, the fees of the office, the disbursements for expense, and also memoranda, for the Sheriff's information, of any unpaid balances, etc.

*Form No. 4—Sheriff's Execution Docket.*

This gives in detail statement of the case, collections and disposition of collections.

*Form No. 5—Receipt Blank.*

This receipt covers all payments of whatever nature coming into the hands of the Sheriff, and one of these receipts must be given for every item of cash received. Receipts must be numbered consecutively and, as indicated, made in duplicate with carbon. The original is torn out of book and given to payor, and the duplicate remains as a record of the office.

*Form No. 6—Salary Receipt.*

This form is a receipt taken from any employe, such as Deputy, Under-Sheriff, etc., for the salary paid him by the Sheriff out of the fees. This form should be bound in book form and kept as a record of the office. Number each receipt consecutively.

*Form No. 7—Receipt Blank.*

Covering Sheriff and Deputy's expenditures. This blank is to be filled out for any expenditure of money for expenses for which they are reimbursed by the county. These receipts, when filled out and signed, are to be attached to Form No. 8, which is presented with the bill of the Sheriff to the county.

*Form No. 8—Statement of Expense.*

This form, made to the Sheriff, certified by the Deputy, shows that the Deputy has been paid by the Sheriff for any items of expense thereon. This blank, with receipts, Form No. 7, attached, is presented by the Sheriff to the county for reimbursement. This blank should be bound in book form, in duplicate carbon copy, and the original perforated. Number these consecutively.

*Form No. 9—Report of Prisoners Fed.*

This shows in detail name of prisoner, date committed to jail, date released, date in and out of hospital, days on rock-pile, etc.

*Form No. 10—Sheriff's Monthly Report to Commissioners.*

This is a complete report of all service, fees earned and collected, and expense (including salaries) chargeable to county.

*Form No. 11—Annual Report to Auditor of State.*

This is a report in detail of all fees earned and actual disbursements in way of salaries, expense, etc., together with an annual fee statement, showing the amount of earnings in excess or less than the maximum salaries allowed by law.

Kindly install these forms as soon as possible.

Very truly yours,

M. A. LEDDY,  
Auditor of State.



FORM 1

SHERIFF'S DAY BOOK

Our No. ....

Court Docket No. ....

vs.

Plaintiff

Defendant

Received from. ....

When Received			Date of Service			When Returned		
Month	Day	Year	Month	Day	Year	Month	Day	Year

Kind of Process

In What Court

By Whom Served

Where Served

Upon Whom Papers Were Served

Character of Process	Miles Traveled	Amount Costs	
		\$	Cts.
Total Costs			









FORM 4

SHERIFF'S EXECUTION DOCKET

Number	Issued from	Court	Date of Judgment	191
			" " Writ	191
		County, Colorado	" " Returned	191
Versus			" " Received	191
			At o'clock m.	
	Judgment for \$			
Plaintiff's Attorney				
			Interest from	191
Defendant's Attorney			to	191

STATEMENT	DISPOSITION OF COLLECTIONS			COLLECTIONS		
	Date	PAID FOR	Amount	Date	Cash Book Folio	Amount
Judgment		Judgment Record				
Interest to 191		Custodian				
Court Costs		Inventory				
		Rent and Storage				
TOTAL		Advertising				
Sheriff's Costs on Execution--		Sheriff's Fees				
Copy Writ						
Serving						
Levying						
Mileage						
Advertising						
Commissions						
Certificates of Purchase						
" " Levy						
Recording Fees						
Garnishees						
Approving Bonds						
Custodian						
Return						
Inventory						
Rent and Storage						
Publisher's Fees						
Deed						
TOTALS		TOTALS				

Remarks

FORM 5

Make in Books Three to Sheet. Carbon Copy.

Receipt No. \_\_\_\_\_, Colo., \_\_\_\_\_ 191 \_\_\_\_\_

Case No. \_\_\_\_\_

RECEIVED FROM \_\_\_\_\_

\_\_\_\_\_ Dollars (\$ \_\_\_\_\_)

Account Judgment (\$ \_\_\_\_\_) Interest (\$ \_\_\_\_\_) Court Costs (\$ \_\_\_\_\_) Fees (\$ \_\_\_\_\_)

and Expenses (\$ \_\_\_\_\_) In \_\_\_\_\_

\_\_\_\_\_ vs. \_\_\_\_\_

\_\_\_\_\_ Court \_\_\_\_\_ County

\_\_\_\_\_ Sheriff

By \_\_\_\_\_ Under Sheriff

FORM 6

Make in Book Form Three to Sheet.

SALARY RECEIPT

\_\_\_\_\_ Colo., \_\_\_\_\_ 191 \_\_\_\_\_

RECEIVED of \_\_\_\_\_ Sheriff of \_\_\_\_\_ County

\_\_\_\_\_ Dollars

Account of Salary from \_\_\_\_\_ 191 \_\_\_\_\_ to \_\_\_\_\_ 191 \_\_\_\_\_

\$ \_\_\_\_\_

FORM 7

Date \_\_\_\_\_

To \_\_\_\_\_

For \_\_\_\_\_

Am't \_\_\_\_\_

\_\_\_\_\_ 191 \_\_\_\_\_

Received of \_\_\_\_\_

\_\_\_\_\_ Dollars

\_\_\_\_\_

\$ \_\_\_\_\_

FORM 8  
ORIGINAL

DATE	DEFENDANTS	KIND OF PROCESS	DESTINATION					REMARKS

Officer's Railroad Fare	Prisoner Railroad Fare	Local Livery	Foreign Livery	Meals and Lodging	Pullman	Horse Feed	Paid Other Officers	Total Expense

I hereby certify that the above account is correct and that I have been paid the same by.....Sheriff.  
.....Deputy Sheriff.

DUPLICATE

DATE	DEFENDANTS	KIND OF PROCESS	DESTINATION					REMARKS

Officer's Railroad Fare	Prisoner Railroad Fare	Local Livery	Foreign Livery	Meals and Lodging	Pullman	Horse Feed	Paid Other Officers	Total Expense

I hereby certify that the above account is correct and that I have been paid the same by.....Sheriff.  
.....Deputy Sheriff.

FORM 9

REPORT TO COUNTY COMMISSIONERS.

Of Number of Prisoners Fed in.....County Jail During Month of.....191...

NAME	CHARGE	Court	Date		Total Days	Hospital Ward and Women		Total Days	Rock Pile		Total Days
			Date			Date					
			In	Out		In	Out		In	Out	

STATE OF COLORADO }  
County of ..... } ss.

....., being first duly sworn, doth depose and say that the above Report is a true and correct statement of prisoners fed, and agrees as to date with the Commitment and Discharge Register.

Subscribed and sworn to before me, this.....  
day of.....191....

County Clerk.

Sheriff.



FORM 11

REPORT TO THE AUDITOR OF THE STATE OF COLORADO

Public Examiner's Act, Session Laws 1909, Chapter 192, Section 5, Page 457

Office of Sheriff

Name of County.....For the Year Ending.....191..Classification as to Salaries.....

FEES EARNED		1	2
Fees Criminal Cases Earned During Year	(Column 1)	3 0 0 0 0 0	
" Civil " " " "	( " 1)	2 0 0 0 0 0	
" Executions and Attachments Earned During Year	( " 1)	4 0 0 0 0 0	
" Miscellaneous Earned During Year	( " 1)	1 5 0 0 0 0	
<b>TOTAL FEES EARNED DURING YEAR</b>	(Columns 1 and 2)	<b>5 5 5 0 0 0</b>	<b>5 5 5 0 0 0</b>
		<b>5 5 5 0 0 0</b>	<b>5 5 5 0 0 0</b>

EXPENSE		Total Salaries	Total Salaries and Excess Fees
Salary of Sheriff	(Column 1)	2 5 0 0 0 0	
" " Undersheriff	( " 1)	1 5 0 0 0 0	
" " Deputy Sheriffs	( " 1)	1 0 0 0 0 0	
Clerical Assistance	( " 1)	2 0 0 0 0 0	
Miscellaneous	( " 1)	1 0 0 0 0 0	
<b>TOTAL EXPENSE DURING PERIOD</b>		<b>5 3 0 0 0 0</b>	<b>5 3 0 0 0 0</b>
Excess Fees Paid County Treasurer. Date Paid	191		2 5 0 0 0 0
	<b>TOTAL</b>	<b>5 3 0 0 0 0</b>	<b>5 5 5 0 0 0</b>

ANNUAL FEE STATEMENT			
<b>TOTAL FEES EARNED DURING YEAR</b>		<b>5 5 5 0 0 0</b>	
Salary of Sheriff for the Year (Maximum Allowed by Law)			2 5 0 0 0 0
" " Undersheriff for the Year (Allowed by County Commissioners)			1 5 0 0 0 0
" " Deputy Sheriffs for the Year (Allowed by County Commissioners)			1 0 0 0 0 0
Salary Expense During the Year in Detail			
" Clerical Assistance			3 0 0 0 0 0
<b>TOTAL SALARIES FOR YEAR</b>			<b>5 3 0 0 0 0</b>
Fees Earned in Excess of Salaries and Expense	(Column 2)		2 5 0 0 0 0
Deficit	( " 1)		
		<b>5 5 5 0 0 0</b>	<b>5 5 5 0 0 0</b>

STATE OF COLORADO }  
County of..... } ss.

I solemnly swear that the above report is a true, correct and complete statement of all receipts and disbursements and of the disposition and present condition of all funds coming into my hands by virtue of my office.

Subscribed and sworn to before me this.....day of....., A. D. 191....  
Sheriff.

Report to be made on Jan. 1st of each year. Notary Public.

FORM 10

SHERIFF'S MON

For Month of ....., 19....

To the Board of County Commissioners of

DATE	Case No.	COURT	WRIT	NAME OF PARTIES SERVED	WHERE SERVED	PLAINTIFF	DEFENDANT	Service	FEES EARNED				
									MILEAGE		TRANSPORTATION		
									No. Miles	Amount	No. Miles	Amount	

-40 Lines-

Fee Sta

RECEIPTS				Column 1	Column 2
Balance on Hand Beginning of Month			Place in Column 2		2 0 0 0 0
Fees Earned Criminal Cases During Month			" " " 1	1 5 0 0 0	
" " Civil " " "			" " " 1	1 0 0 0 0	
" " Execution Docket " "			" " " 1	5 0 0 0 0	
			" " " 1		
Total Fees Earned During Month			" " " 1 and 2	3 0 0 0 0	3 0 0 0 0
			Total of Column 2		5 0 0 0 0

**MONTHLY STATEMENT**  
**Of Earnings, Collections and Disbursements**

OF THE

..... Sheriff's Office of ..... County

For the Month of ..... 191 ..

To the Honorable.....

Chairman of the Board of County Commissioners of the County of.....  
in the State of Colorado.

Sir: The following is a full, true, accurate and complete statement of all earnings, receipts and disbursements and of the disposition and present condition of all funds coming into my hands by virtue of my office.

.....  
Title of Officer

Subscribed and sworn to before me this, the.....

day of..... A. D. 191 ..

MONTHLY REPORT

.....County, Colorado.

Covering.....Actions

FEES EARNED				EXPENSES CHARGEABLE TO COUNTY										
Committing Prisoners	Discharging Prisoners	Court Attendance	TOTAL FEES	CRIMINAL TRAVELING EXPENSE							Office Expense	TOTAL EXPENSES		
				Paid Other Officers	Officers' Railroad Fare	Prisoners' Railroad Fare	Local Livery	Foreign Livery	Meals and Lodging	Pullman				

Statement

EXPENSES				Column 1	Column 2
Salary of Sheriff		Place in Column 1		1 5 0 0 0	
" " Undersheriff		" " " 1		1 0 0 0 0	
" " Deputies		" " " 1		7 5 0 0 0	
" " Clerical Assistants		" " " 1		5 0 0 0 0	
Total Expense		" " " 1 and 2		<u>3 7 5 0 0</u>	3 7 5 0 0
Balance on Hand at End of Month		" " " 2			<u>1 2 5 0 0</u>
		Total of Column 2			5 0 0 0 0

Denver, Colorado, December 11, 1911.

*Chairman Board of County Commissioners:*

Dear Sir—Enclosed find forms, with instructions relative to their use, pertaining to all moneys disbursed from the Road Fund.

This is to provide for and carry out the installing of the uniform system of accounting in the state, as provided for in Session Laws of 1909, Chapter 192. Kindly install these forms as soon as possible.

### ROAD OVERSEER.

*Form No. 1—Time Book.*

This folder represents, on the outside, the first and last sheets of a book of fifty pages; on the inside, sheets as they run through the book. This is a record of labor performed each day by individuals. As regards the three divisions after the name of each individual, will state that the line indicated by "Man" is intended to cover labor of single man without team; the words "Man and Team" indicate the day on which man served with team. Road line is intended to show the number of the road on which such day's work was done. The cross "X" is used in marking days on which labor was performed.

*Form No. 2—District Overseer's Monthly Labor Report.*

This report is intended to cover all labor performed by man or team during the month, and is made from your time book (Form No. 1). As regards column headed "Receipt No.," will say that amounts deducted from the pay-roll, which cover amounts paid by the road overseer on account, must be covered by receipt (Form No. 3), signed by the individual receiving such payment, or by an order of Commissioners for money in payment of labor (Form No. 4). Receipt or order on the Commissioners must be numbered and the receipt number shown in this column. As regards the recapitulation, will state this must be taken from the pay-roll, as indicated by road numbers on which labor was performed. The amounts paid for labor chargeable to each individual road must be posted monthly to the stock record and road cost register (Form No. 9), on the page showing the specific road on which labor was performed. The road page, when posted in this cost register, should be shown in the column headed "Post Amount of Labor in Stock Record."

*Form No. 3—Receipt For Moneys, Labor, Board, or Any Item of Value Given Out By the Road Overseer.*

*Form No. 4—Road Overseer's Order on Commissioners For Money.*

This serves the purpose of a time check, and is given to laborers to enable them to get money before the pay-roll is paid at the end of the month.

*Form No. 5—Order of the Commissioners and Requisition of the Road Overseers.*

This form is to be made in duplicate carbon copy. Commissioners must write an order on each and every item issued to or ordered for any road overseer. These orders should be numbered consecutively, and when constructive material is purchased, the order number should show in the stock record (Form No. 9), in the recording by the road overseer of material received.

*Form No. 6—Memorandum Book of Persons Subject to Road Tax.*

This folder represents one leaf of a book to be indexed from A to Z, and is intended to aid road overseers in collecting road tax from all persons subject to same. When any person pays tax, it may be so indicated by "X," or a check mark under the year for which tax is paid.

*Form No. 7—Receipt For Payment of Road Tax.*

These receipts must be numbered consecutively and a receipt given to any person paying road tax, whether paid by cash or labor. The manner of payment must be indicated on the receipt.

*Form No. 8—Road Overseer's Report to Board of County Commissioners.*

Copy of this report must be sent to the Public Examiner at least once per year. This report is self-explanatory.

*Form No. 9—Stock Record and Cost Register of Roads and Bridges.*

This form represents a book of 150 pages, of which sheets 1 to 50 are stock ledger sheets, to be used for a record of constructive material received and used. Sheets 51 to 150 are record sheets, showing the amount of constructive material and labor used on any one road or bridge, and each road by number in your district must have a separate sheet. Postings charging any particular road with material come from entries on pages 1 to 50, and in the case of labor from your monthly labor report (Form No. 2). The first 50 sheets of this book should be alphabetically indexed. Balance of sheets should run from 1 to 100, as indicated by your road numbers.

*Form No. 10—Notification to Appear For Road Work.*

This blank must be kept to obviate trouble in case of refusal to work and the ensuing lawsuits for collection.

*Form No. 11—Monthly Report to Commissioners of Constructive Material and Labor Used on Any One Bridge or Road.*

This report may be demanded oftener, if necessary, by Commissioners. A yearly report recapitulating the monthly figures must be sent to the Public Examiner. Figures to complete this report can be obtained from the stock record and register of material used in construction of roads and bridges (Form No. 9).

Very truly yours,

M. A. LEDDY,  
Auditor of State.



FORM 3

No. 191

Received from

\$

in payment of the following:

Days' Board at per day, \$

Lbs. of at per \$

Lbs. of at per \$

\$

No.

191

RECEIVED FROM

Dollars

in payment of the following:

Days' Board at per day \$

Lbs. of at per \$

Lbs. of at per \$

\$

\$

Road Overseer, District No.

FORM 4

No.

191

BOARD OF COUNTY COMMISSIONERS

Of County

Please Pay To or order

the sum of Dollars

Being \$ Per day for days' work { with without } team in month of

On the following dates:

Road Overseer

By Deputy

Not Negotiable

FORM 2

REPORT OF ..... ROAD  
 District or General  
 District  
 Of Labor Expended on County Roads for the Month Ending..

NAME	Nature of Employment	DATE OF MONTH																																		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				
	Man																																			
	Team																																			
	Road No.																																			
	Man																																			
	Team																																			
	Road No.																																			
	Man																																			
	Team																																			
	Road No.																																			

Recapit

Road No.	NAME OF ROAD	Post Amount of Labor to Stock Record Page	Total Days Team	Total Days Labor	Amount	Road No.	NAME OF ROAD
1						10	
2						11	
3						12	
4						13	
5						14	
6						15	

Subscribed and sworn to before me this.....  
 day of.....A. D. 191....

STATE OF COLORADO }  
 County of..... } ss. I.....  
 General Road Overseer, of.....County, do hereby certify  
 that the above and foregoing is a full, true and correct statement of labor expended on county  
 roads for the month ending.....191....

.....  
 General Road Overseer.  
 By.....  
 Deputy.



OVERSEER OF .....COUNTY

No. ....

..... A. D. 191....

Total Days	Rate Per Day	Total Amount	Deduct Amount Paid On Account	Receipt No.	Date Paid	Amount Due	Paid By Warrant No.	REMARKS

ulation

Post Amount of Labor to Stock Record Page	Total Days Team	Total Days Labor	Amount	Road No.	NAME OF ROAD	Post Amount of Labor to Stock Record Page	Total Days Team	Total Days Labor	Amount
				19					
				20					
				21					
				22					
				23					
				24					

Voucher No. ....

CLAIM OF

AGAINST

..... County, Colo.

For the Following Purposes:

DISTRIBUTION

Fund, \$ .....

Fund, \$ .....

Fund, \$ .....

Total - - - \$ .....

The amount of \$..... was allowed on the within account in full payment thereof, by order of the Board of Commissioners on the..... day of..... A. D. 191.....

Chairman.

Filed this..... day of..... 191.....

County Clerk.

Deputy.

PAID BY WARRANTS NOS. ....





Form 8—Continued

NAMES OF PERSONS WHO ARE DELINQUENT

NAMES	NAMES	NAMES

Form 8—Continued

STATEMENT

Showing amount of Money Collected and paid out, from whom received and to whom and for what paid.

COLLECTED				DISBURSED				
DATE	Receipt No.	FROM WHOM RECEIVED	AMOUNT	DATE	Receipt No.	PAID TO	COVERING	AMOUNT

Form 8—Continued

Statement showing the number of days I have been in actual service as District Road Overseer.

.....County

To.....Road Overseer, Road District No.....Dr.

To		

STATE OF COLORADO, }  
 County of..... } ss.

.....Road Overseer, District No....., being duly sworn, on his oath says that the above and foregoing Report is a true, perfect and complete statement of the affairs and condition of said Road District for the month ending ..... A. D. 191....

Subscribed and sworn to before me, this..... }  
 day of..... A. D. 191.... }  
 .....

Overseer, Road District No.....



Form 8—Continued

Statement of Constructive Material Used and on Hand

ARTICLES	Unit of Measure	On Hand Beginning of Period	Received in Period	Used in Period	On Hand this Date	ARTICLES	Unit of Measure	On Hand Beginning of Period	Received in Period	Used in Period	On Hand this Date
Cement	Cwt.					Iron					
Lumber	M Ft.										
Brick	M										
Tiling											
Piling											
Pipe											
Lime											
Gravel											
Stone											
Nails											
Spikes											

Form 8—Continued

Material Used in Maintenance of Road District No.....

ARTICLES	Unit of Measure	On Hand Beginning of Period	Received in Period	Used in Period	On Hand this Date	ARTICLES	Unit of Measure	On Hand Beginning of Period	Received in Period	Used in Period	On Hand this Date
Oats											
Corn											
Hay											
Straw											
Value of Meats											
Value of Groceries											

FORM 10

..... 191..... 191..

Mr. .... Mr. ....

You are hereby notified to appear at .....

When wanted. 191 ..... on ..... 191 .... to perform work

Where wanted ..... on county road for year 191.....

..... Road Overseer ..... No.....  
(District or Township)



FORM 11

TO THE BOARD OF CO

Report of ..... Road Overseer of ..... County, D  
(District or General)

Road No.	NAME OF ROAD	Cement Sacks, Bbls. or Lbs.	Lumber Feet	Brick Number	Tiling Feet	Piling Feet

STATE OF COLORADO }  
 County of ..... } ss. .... Road Overseer, District No. .... being duly sworn, on his  
 oath says that the within and foregoing Report is a true, perfect and complete statement of material used and amount in labor charged for Roads and Bridges for the month ending  
 ..... A. D. 191....



UNTY COMMISSIONERS

istrict No. .... of Material Used and Labor Performed on Roads and Bridges for the Month Ending  
 .... A. D. 191..

Pipe Feet	Lime Sacks or Lbs.	Gravel Cubic Yards	Stone	Nails and Spikes	Iron			Labor	
								Dollars	Cents

REPORT OF

ROAD OVERSEER OF

Road District No. ....

---

Presented this ..... day  
of ..... A. D. 191 ..

Clerk.

---

Approved this ..... day  
of ..... A. D. 191 ..

Chairman Board of Commissioners.

FORM 9

Sheets 1 to 50

STOCK RECORD AND REGISTER OF MATERIAL AND LAB

CEM

Received

DATE	Order No	FROM WHOM	QUANTITY	
			Unit of Meas.	No., Ft., Lbs. or Wt., Etc.
		Book of 150 Pages. Pages to be numbered, 50 Pages for Stock Ledger, 100 Pages for Record of Expenditures on each road as shown by road number.		
		Post to Road Sheet in this book. labor as charged against different roads as shown on monthly labor report to the Commissioners.		

Sheets 51 to 150

Road No.....

Running from.....to.....

DATE	ITEMS	Unit of Meas.	QUANTITY	VALUE OF LABOR	
				Posted from Report of Month	Amount



Denver, Colorado, December 11, 1911.

*Chairman Board of County Commissioners:*

Dear Sir—Enclosed you will find forms to be installed for the proper accounting of moneys received and disbursed through your County Treasurer.

Installing of these forms is ordered for the purpose of complying with and carrying out the Public Examiner's Act, as provided in Session Laws of 1909, Chapter 192.

These forms are numbered, and the name of the form and the purpose for which it is made are given below :

*Form No. 1—Tax Receipt.*

To be issued in payment of taxes, giving description of property assessed valuation in detail for state, county, towns and school districts, etc., rate of levy in mills, and showing the total tax of each fund. State amount of taxes paid in last column. Place name of fund under column marked "Funds." Sample receipt is self-explanatory. All receipts are to be made in carbon copy, in duplicate. In printing, as regards name of towns, school districts and irrigation districts, this receipt may be arranged to suit the condition in your particular county.

*Form No. 2—Ordinary Receipt.*

To be used for all miscellaneous receipts and collections, and to be consecutively numbered; also to be made in carbon copy in duplicate. A receipt must be given for every item of receipt of whatever nature, excepting tax collections, which are covered by tax receipt.

*Form No. 3—Ledger.*

The usual form may be used, large size advisable.

*Form No. 4—Journal.*

Where it is desired to use a journal, the usual form may be used, large size advisable.

*Form No. 5—Cash Book.*

A complete record of all receipts and disbursements. Where no journal is used in the general books of accounts, the distribution of state and county funds may be made at the end of each month's write up, on the following page. The "Posting" column is used where one or more items appear on the same line. The amount posted is placed in this column. The folio column at the end and bottom of each page may be used, as the case requires. In case of towns, school districts and irrigation districts, the sheet must be arranged to suit the condition in your particular county.

*Form No. 6—Ordinary Receipt.*

To be taken by the County Treasurer for all moneys paid out not otherwise provided for. To be numbered consecutively. This covers salary disbursements, etc. A receipt must be taken for every disbursement of whatever nature.

*Form No. 7—County Treasurer's Fee Book.*

In which must be recorded all fees, commissions and emoluments of the County Treasurer, and all expenses of his office.

*Form No. 8—County Treasurer's Monthly Statement to the Board of County Commissioners.*

This is a report in detail of all moneys received and disbursed, and a statement of all his fees, commissions and emoluments, together with the expense of the office.

*Form No. 9—Annual Report to Public Examiner.*

The first page is a compilation of the Treasurer's monthly statements to the Board of County Commissioners. The second page is made up of the following:

1. Statement of balances in each fund at the beginning of the year, receipts and transfers to, and disbursed and transferred from, during the year, and the balance in each fund at the end of the year.
2. Statement of the disposition of the Treasurer's cash balance, banks of deposit, and where located.
3. Statement of excess fees of all county officers turned into the treasury for the period covered by the report.

*Form No. 10—Daily Memorandum Cash Book.*

This form self-explanatory.

*Form No. 11—Trial Balance Book.*

For purpose of indicating balances in funds at the end of each month.

Kindly install these forms as soon as possible.

Very truly yours,

M. A. LEDDY,  
Auditor of State.

TAX OF 1911

FORM 1

ORIGINAL

Tax Warrant No. . . . . Page . . . . . Schedule No. . . . .

Receipt No. . . . .

Office of Treasurer of . . . . . County . . . . . Colorado, . . . . . 191. . . . .  
(Name of County) (Name of City or Town) (Date)

Received of . . . . .

Address . . . . .

The sum of . . . . . Dollars, as . . . . . Payment  
of Taxes for the year 191. . on property enumerated below.  
(Insert First Half, Second Half or Full)

DESCRIPTION OF PROPERTY OR LOTS	U. S. Mining Survey No.	Block No. or Section	Twp.	Rge.	No. of Acres	Addition	Assessed Valuation	Rate in Mills	Total Tax	FUNDS	Amount of Taxes Paid
										State Tax	
										County Tax	
										Military Poll	
										County Poll	
										Special School	
										School District No.	
										School District No.	
										School District No.	
										School District No.	
										School District No.	
										School District No.	
										School District No.	
										Irrigation District	
										Drainage District	
										Interest, State	
										Interest, County	
										Advertising	
										Total Amount	

READ THIS RECEIPT CAREFULLY Valuation of Personal Property . . . \$ . . . . .  
AND SEE THAT IT Valuation of Real Estate . . . \$ . . . . .  
CORRESPONDS WITH Valuation of Improvements . . . \$ . . . . .  
THE PROPERTY YOU OWN Total Valuation . . . \$ . . . . .

County Treasurer.

COMPARE ABOVE WITH YOUR DEED  
SEE IMPORTANT INFORMATION ON BACK OF THIS RECEIPT

Deputy

## INFORMATION

1. 191 . . taxes are due January 1, 191 . . .
2. Taxes may be paid in two equal payments. To avoid penalties, the first half must be paid prior to March 1st, and the second half must be paid prior to August 1st.
3. From March 1st to August 1st the first half bears interest at the rate of 1 per cent. per month or fraction thereof.
4. All unpaid taxes become delinquent August 1st and bear interest thereafter at the rate of 15 per cent. per annum until the property is sold.
5. Property will be advertised for sale for delinquent taxes on or about September 1, 191 . . . The sale will begin on or about October 1, 191 . . .
6. When property is sold for taxes, the amount for which the same is sold draws interest from the date of sale at the rate of 2 per cent. per month for the first six months, 1½ per cent. per month for the second six months, and 1 per cent. per month thereafter until redeemed. Provided, the purchaser of the property has not bid in the same at a lower rate of interest than that provided by law.
7. Property may be redeemed at any time within three years from date of sale. After three years a tax deed can be legally issued.
8. The charge for advertising is 40 cents for each description of lands, and 20 cents for each description of town lots.
9. Be careful when asking for tax bills to furnish accurate descriptions of your property, Lot and Block numbers and name of the Addition in which located.





## INFORMATION

1. 191 . taxes are due January 1, 191 . .
2. Taxes may be paid in two equal payments. To avoid penalties, the first half must be paid prior to March 1st. and the second half must be paid prior to August 1st.
3. From March 1st to August 1st the first half bears interest at the rate of 1 per cent. per month or fraction thereof.
4. All unpaid taxes become delinquent August 1st and bear interest thereafter at the rate of 15 per cent. per annum until the property is sold.
5. Property will be advertised for sale for delinquent taxes on or about September 1, 191 . . The sale will begin on or about October 1, 191
6. When property is sold for taxes, the amount for which the same is sold draws interest from the date of sale at the rate of 2 per cent. per month for the first six months, 1½ per cent. per month for the second six months, and 1 per cent. per month thereafter until redeemed. Provided, the purchaser of the property has not bid in the same at a lower rate of interest than that provided by law.
7. Property may be redeemed at any time within three years from date of sale. After three years a tax deed can be legally issued.
8. The charge for advertising is 40 cents for each description of lands, and 20 cents for each description of town lots.
9. Be careful when asking for tax bills to furnish accurate descriptions of you Property Lot and Block numbers, and name of the Addition in which located.

FORM 2

ORIGINAL

Make up in Books Three to Sheet. Carbon Copy.

No. _____		\$ _____
County Treasurer's Office, _____ County, Colo.		
		_____ 191_____
Name of City or Town		Date
RECEIVED OF _____		
Account of.. _____	\$ _____	Dollars Credit of Fund
" _____	\$ _____	"
" _____	\$ _____	"
" _____	\$ _____	"
" _____	\$ _____	"
		Treasurer
By _____		Deputy

FORM 3

**TREASURER'S OFFICE  
Ledger**

				Fund			
DATE	DR.	DATE	CR.				

Size of Sheet 12 x 15 inches.

FORM 4

**JOURNAL  
Co. Treasurer's Office**


Size of Sheet 12 x 15 inches.





.....COUNTY TREASURER'S RECORD OF CASH RECEIPTS FOR

RECEIPTS OF STATE FUNDS					COUNTY FUNDS			
State	Military	Interest	Inheritance Tax		General School	County	Interest	

.....Treasurer

IRRIGATION DISTRICT FUNDS		REDEMPTION FUNDS		PENAL-TIES	MISCELLANEOUS COLLECTIONS		TOTAL COLLECTIONS	Line No.	Ledger Folio	LEDGER POSTINGS
Name if Not Numbered	Dist. No.	Individual	County		Fund	Amount				
.....	.....	Amount						1		
								2		
								3		
								4		
								5		
								6		





FORM 7

TREASURER'S

DATE	ITEMS	Book, Page or Cert. No.	MISCELLANEOUS FEES						
			Certificates of Purchase Fees	Certificates of Redemp- tion Fees	Tax Deed Fees	Certs. of Taxes Due Fees	Sub. Taxes Endorsed Fees	Fees	Fees
	Receipts during month,								
	Total receipts brought forward,								
	Total receipts to date,								

—50 Lines—



FEE BOOK

State, County, School Taxes, Etc.			Total Fees	SALARIES, EXPENSES, ETC.						REMARKS	Line No.
Amount Collected	Rate	Commission		Date	Receipt No.	TO WHOM	Salaries	Miscellaneous	Total		
											1
											2
											3
						Expenses during month,					4
						Total expenses bro't frwd.,					5
						Total expenses to date,					6
									Total receipts to date,		48
									Total expenses to date,		49
									Surplus to date,		50

FORM 6

Make up in Book Form, Three to Sheet, Carbon Copy.

ORIGINAL

No. ....	\$ .....
.....County, Colorado	
(Name of County)	
RECEIVED OF .....	.....County Treasurer
Account of .....	.....Dollars
.....	.....
.....	.....
.....	.....
.....	.....
Check No. ....	By .....



FEE STATEMENT

Date		RECEIPTS			Date		DISBURSEMENTS		
	FUNDS	Amount Co llected	Rate of Com.	Fees			Salary	Miscel- laneous	Total
	State Funds					Treas.			
	Military Poll					Dept.			
	Inheritance Tax					Clerk			
	County Funds					Clerk			
	School Funds					Clerk			
	Corporations								
	Miscellaneous					Miscellaneous in Detail			
	Sundry Fees								
	Total Receipts During Month					Total Expenses During Mo.			
	Total Receipts Brought Forward					Expenses Brought Forward			
	Total Receipts to Date					Total Expenses to Date			

Total Receipts to Date.....

Total Expenses to Date.....

Balance on Hand to Date.....

COUNTY TREASURER'S MONTHLY STATEMENT  
OF RECEIPTS, EXPENDITURES AND FEE STATEMENT

.....A. D. 191...

To the Honorable.....

Chairman of the Board of County Commissioners of the County of.....  
in the State of Colorado:

SIR: The following is a full, true, accurate and minute account of all monies received and disbursed and fees, commissions and emoluments earned and all payments received on account thereof, of every name and description whatsoever, and of all necessary expenses of Clerk hire and other expenses of and in the office of the County Treasurer within and for the aforesaid County, for the month ending.....A. D. 191...

.....  
County Treasurer.

Subscribed and sworn to before me on this, the.....  
day of,.....A. D. 191...

.....  
.....

COUNTY TREASURER'S  
MONTHLY REPORT

.....County, Colo.

.....A. D. 191..

Filed in my office

....., A. D. 191..

.....  
County Clerk

By.....  
Deputy.

Approved this, the.....

day of.....A. D. 191..

.....  
Chairman Board of County Commissioners.

Audited.....A. D. 191..

FORM 2

ANNUAL REPORT TO  
Of the Treasurer of.....  
Public Examiner's Act, Session Laws

Beginning ..... 191..

CASH STATEMENT

RECEIPTS			DISBURSEMENTS			
FUNDS	COLLECTIONS		FUNDS	EXPENDITURES		
State Revenue—			State Treasurer—			
State Funds			State Funds			
Military Poll			Military Poll			
Inheritance Tax			Inheritance Tax			
Int. on Del. Taxes			Int. on Del. Taxes			
County Revenue—			County Revenue—			
Ordinary Co. Revenue			Ordinary Co. Rev.			
Roads and Bridges			Roads and Bridges			
Support of Poor			Support of Poor			
Contingent			Contingent			
			County Bonds			
			Int. on Co. Bonds			
School Revenue—			Corporations			
General			Redemptions			
Special			School Warrants and Bonds			
Corporations			General			
Redemptions			Special			
Miscellaneous			Bonds			
			Int. on Bonds			
			Miscellaneous			
<b>TOTAL RECEIPTS</b>			<b>TOTAL DISBURSEMENTS</b>			
Balance on Hand Jan. 1, 191			Balance on Hand Dec. 31, 191			
<b>TOTAL</b>			<b>TOTAL</b>			









COUNTY TREASURER'S ANNUAL STATEMENT  
OF RECEIPTS, DISBURSEMENTS AND FEE STATEMENT

.....A. D. 191...

To the Honorable, .....  
Public Examiner of the State of Colorado.

SIR: The following is a full, true, accurate and minute account of all receipts and disbursements, also all fees, commissions and emoluments earned and payments received on account thereof, of every name and description whatsoever, and of all necessary expenses of Clerk hire and other expenses of and in the office of the County Treasurer within and for the aforesaid County, for the year ending.....A. D. 191...

.....  
County Treasurer.

Subscribed and sworn to before me this, the.....  
day of.....A. D. 191...

.....  
.....

ANNUAL REPORT

OF

..... Treasurer

of..... County

COLORADO

TO THE

STATE PUBLIC EXAMINER

Received this.....day of

.....191...

.....  
Public Examiner.

By.....

FORM 10

DAILY MEMORANDUM—CASH BOOK

RECEIPTS			DISBURSEMENTS	
Balance brought forward,		2000 00	State Treasurer,	200 00
Current Tax Collections,		400 00	County Warrants,	100 00
Delinquent Tax Collections, 1909		40 00	School "	100 00
" " " 1908		5 00	City or Town Treasurers,	140 00
" " " 1907		2 00	Irrigation Districts,	40 00
" " " 1906		1 00	Redemptions,	20 00
" " " 1905		50		
" " " 1904		50		
Redemptions,		50 00		
Fees,		1 00		
			Total Disbursed,	600 00
			Balance on Hand,	1900 00
		2500 00		2500 00

Summary of Cash and Bank Balances

	BALANCES .....O'CLOCK A. M.	RECEIPTS DEPOSITED AND ON HAND	CHECKS DRAWN AND CASH PAID OUT	BALANCES .....O'CLOCK P. M.
First National Bank	200 00	50 00	75 00	175 00
Citizens " "	200 00	50 00	100 00	150 00
Farmers " "	500 00	200 00	125 00	675 00
Bent County "	400 00	100 00	100 00	400 00
Second National "	200 00	50 00	50 00	200 00
Cash and Cash Items,	500 00	50 00	150 00	400 00
Totals,	2000 00	500 00	600 00	1900 00



Denver, Colorado, December 11, 1911.

*To All County Clerks:*

I am enclosing forms under separate cover which have been compiled for the purpose of carrying out the provisions of the statute, Chapter 192, section 2, Session Laws of 1909, which law mandates that the Auditor of State and the Public Examiner shall formulate, prescribe and install a system of accounting and reporting that shall be uniform for all state and county offices, etc. Kindly put these forms in use at the earliest opportunity, and in the treatment of accounts follow the instructions hereinafter given.

As soon as I receive advice from you that books are ready for opening, if you are in doubt as to how to proceed, a deputy from this department will come to your county and install this system.

For purposes of reference and explanation, each sheet for your department carries in the lower left-hand corner a number which, by comparing with reference number shown below, will define the intent and purpose.

*Form No. 1—Voucher Blank.*

Give these blanks the same number as the warrant paying carries, and file in numerical order. As to that part of the voucher pertaining to County Clerk's distribution, will state that under the head "Subdivision" there is to be entered the item chargeable to any particular department, such as stationery, stamps, etc. In having these forms printed, kindly provide a little more space for this column. The charges under the column should agree with the headings on your disbursement sheets (Form No. 4). All vouchers covering payments for equipment, real estate, furniture and fixtures, water rights, buildings, etc., must be entered not only in your distribution record, but also in the property record (Form No. 5). When desired, a separate series of warrants may be run to provide for Road Fund disbursements, and in this case a separate series of voucher numbers must also be run, and road warrants filed separately, in numerical order.

*Form No. 2—Warrant Blanks.*

This blank is drawn up to enable the clerks to pay with one warrant amounts chargeable to all five funds, if desired. It is not compulsory, however, to have warrants drawn in this form, and County Commissioners can use their own judgment in this regard. Where a separate series of warrants for Road Fund and Poor Fund disbursements is run, this should be considered.

*Form No. 3—Warrant Register.*

This is practically a combination register of warrants and vouchers, as the distribution of the ordinary county revenue funds must come from the vouchers. The totals of the distributing columns in this book by months must in total agree with the distribution sheets (Form No. 4) for each department.

*Form No. 4—Distribution Sheets.*

These sheets provide for the entire disbursements through the Board of County Commissioners, and charge against each department of county government the expense, maintenance, etc., incurred by such department. You will note that these sheets include blank columns, which makes this

form elastic enough to provide for any contingency. The totals of these sheets segregating county expenditures by departments should be totaled and balanced each month with the warrant register (Form No. 3). In printing, your judgment should be followed as to whether the headings be printed or written in by hand, and also whether the conditions in your county make it necessary to include any headings which are not included in these general blanks.

*Form No. 5—Property Record.*

This is a record of all county property, including equipment, furniture and fixtures, real estate, buildings, water rights, reservoirs, ditches, etc., and records the purchases and sale of such, and makes provision as to the accounting for any articles discarded on account of wear and tear, depreciation, etc. In opening this register, it will be necessary to demand an inventory of all holdings of the county segregated as to departments. Request the head of each department to appraise each item as to its value. As regards real estate and public buildings, either have the County Assessor appraise same, or if the figures of the original cost are available, these may be used. Please demand that the heads of the different departments of county government attest in the following terms as to the correctness of their inventory.

“I, ....., being first duly sworn, do depose and say that the above inventory is a complete, true and correct list of all property belonging to the county in my charge.

.....

County.....

Subscribed and sworn to before me this.....day of

.....191....

.....

County Clerk.”

Record every purchase or sale of property, charging or crediting to the proper departments of county government, and keep on file the inventories referred to above.

*Form No. 5a—Fund Ledger.*

This is a ledger to be kept for the purpose of determining at all times the standing of the Treasurer’s accounts, in order that the County Clerk may not overdraw any particular fund. Under head of “Expenditures” post all disbursements; under head of “Receipts” post all receipts as reported by County Treasurer.

*Form No. 6—Reception Book.*

This form is self-explanatory. In printing, instrument numbers should be left out and filled in with numbering machine as desired.

*Form No. 7—County Clerk’s Day Book.*

This form is self-explanatory. All entries other than reception book fees should show on this record, and figures from this book are a part of the day’s business entered on the fee and cash book (Form No. 9).

*Form No. 8—Monthly Statement of Receipts and Expenditures.*

This form shows in detail each day’s business, revenue from all sources, disbursements for the month, and cash on hand at the end of the month.

*Form No. 9—Fee and Cash Book.*

Under the heading "Receipts" and the subdivision "Reception Book" enter all fees earned, recorded on the reception book (Form No. 6). The remaining subdivisions under head of "Receipts" are reserved for figures taken from the day book (Form No. 7). The balance of the form I believe is self-explanatory.

*Form No. 10—Blank Receipt: Moneys Paid In.*

This is a receipt, which kindly issue for every cash item coming into your hands other than items of filing, certified copies, certificates of magistracy, and such other receipts as are evidenced elsewhere in the records of your office. For instance, any moneys paid you for acknowledgments, services to the Board of County Commissioners, etc., should be receipted for on this blank. These must be made in book form, in duplicate carbon copy, and numbered consecutively.

*Form No. 11—Disbursement Receipt: Moneys Paid Out.*

This receipt must be made in book form, in duplicate carbon copy, and numbered consecutively. The purpose of this is to establish the correctness of all disbursements for either salary or expense through the County Clerk's office, and a receipt must be secured for each and every payment.

*Form No. 12—Certificate of Magistracy.*

This form is self-explanatory, and the wording of the certificate may be changed to suit the conditions in your particular county. This form, however, compiled in book form, must be numbered consecutively, and the amount of the fees shown thereon. Have the form printed in duplicate with carbon.

*Form No. 13—Certified Copy.*

This form is self-explanatory. Please number consecutively. Have this blank in book form, printed in duplicate with carbon. This form is compiled in order that the fee for this service will show on the duplicate in your office.

*Form No. 14—Blank Receipt Book.*

Purchase all receipts through the Board of County Commissioners and have them numbered consecutively. Charge out, as per example shown on the report, such receipts as are turned over to any department or officer.

*Form No. 15—Annual Report to the Auditor of State.*

This report shows the following:

1. Receipts in detail for the year.
2. Disbursements in detail for the year.
3. Excess or deficit of fees earned after providing for salaries and expenses.
4. Statement of purchases and sales and invoiced value by departments of all equipment, real estate, furniture and fixtures, etc.
5. Statement of the county assets and liabilities in detail.

Kindly install these forms as soon as possible.

Very truly yours,

M. A. LEDDY,  
Auditor of State.

VOUCHER

..... Colo.,.....191..  
 County of.....  
 To.....Dr.

191...		DOLLARS	CENTS
	As per itemized bill attached		

STATE OF COLORADO }  
 County of..... } ss. I.....  
 being first duly sworn, do depose and say that the above amount is legal, just and true, and that the articles furnished and services rendered therein charged for have been actually and necessarily furnished and rendered to and for said County, and that the sum claimed, to-wit, \$..... is due and unpaid.

Subscribed and sworn to before me, this..... }  
 day of.....191.. }  
 ..... }  
 Deputy County Clerk.





FORM 2

Bound Books. Five Warrants to Sheet.

No. .... \$ .....

Date ..... 191..

Payable to .....

For .....

Fund .....

Date Rec'd .....

Rec'd .....

STATE OF COLORADO	No. .... County .....	\$ .....	
	Series .....	Colo., .....	191..
	Treasurer of Said County .....	By Order of Board of County Commissioners	
	PAY TO .....	.....	or order.....
	.....	.....	Dollars
	For .....	{ Out of Monies in The Treasury Appropriated There- For For the Cur- rent Fiscal Year and Chargeable to Funds as Follows: }	O. C. R. ....
	Attest:		Road .....
	.....		S. of P. ....
	.....		Contingent. ....
	.....		Total. ....
.....	County Clerk		
By .....	Deputy .....	Chairman Board County Commissioners	



FORM 3

REGISTER OF COUNTY WARRANTS

Year.....19....

DATE		IN FAVOR OF	ON WHAT ACCOUNT	AMOUNT	Interest Paid	Number	WHEN CANCELED	
Month	Day							

Size of Sheet 18 x 24 inches.



FORM 4

DISTRIBUTION OF COUNTY OFFICERS' SALARY,

WARRANT No.	COVERING	COUNTY CLERK AND DEPUTIES		SHERIFF AND DEPUTIES		TREASURER AND DEPUTIES		SUPT. SCHOOLS AND DEPUTY	
		Fees	Expense	Fees	Expense	Fees	Expense	Salary	Expense
Amounts	brought forward,								

DISTRIBUTION OF DISTRICT COURT

WARRANT No.	COVERING	Clerk's Fees	District Attorney's Fees	Prisoners' Counsel	Bailiff	GRAND JURORS		PETIT JURORS			WITNESS	
						Fees	Mileage	Fees	Mileage	Board	Fees	Mileage
Amounts	brought forward,											

DISTRIBUTION OF COUNTY COURT

WARRANT No.	COVERING	County Judge's Fees	Clerk's Fees	Clerical Assistants	Bailiff	JURORS			WITNESS		Probation Officer	Phone
						Fees	Mileage	Board	Fees	Mileage		
Amounts	brought forward,											

DISTRIBUTION OF JUSTICE COURT

WARRANT No.	COVERING	Justice Fees	Constable Fees	JURORS			WITNESS		Stenographer	Rent	Phone
				Fees	Mileage	Board	Fees	Mileage			
Amounts	brought forward,										

EACH OF THESE FOUR HEADINGS REPRESENTS A SEPARATE SHEET OF FIFTY LINES OF THE DISTRIBUTION RECORD.  
LOOSE LEAVES.

50 Lines

FEES AND EXPENSE. O. C. R. FUND.

COUNTY SURVEYOR		COUNTY COMMISSIONERS			ASSESSOR AND ASSISTANTS		County Attorney Salary	Water Commissioner Salary	District Attorney and Clerk Salary	County Collector Salary	TOTAL
Salary	Expense	Salary	Mileage	Expense	Salary	Expense					

EXPENSE. PAID FROM O. C. R. FUND.

Stenographer	Phone	Stationery	Books, Blanks, Etc.							Furniture, Fixtures and Equipment	TOTAL

EXPENSE. PAID FROM O. C. R. FUND.

Guardian Ad Litem	Stationery	Books, Blanks, Etc.								Furniture, Fixtures and Equipment	TOTAL

EXPENSE. PAID FROM O. C. R. FUND.

Stationery	Books, Blanks, Etc.									Furniture, Fixtures and Equipment	TOTAL

FORM 4.

DISTRIBUTION OF CORONER'S COURT

WARRANT No.	COVERING	CORONER		CONSTABLE		JURORS		WITNESS		Analysis and Post Mortem	Stationery	Books, Blanks, Etc.
		Fees	Mileage	Fees	Mileage	Fees	Mileage	Fees	Mileage			
Amounts	brought forward.											

DISTRIBUTION OF COUNTY JAIL

WARRANT No.	COVERING	Guard and Employees	Feeding Prisoners	Drugs	Linen, Bedding, Etc.	Coal	Light	Water	Repairs, Plumbing, Etc.	Phones	Lumber	Clothing

DISTRIBUTION OF ELECTION

WARRANT No.	DATE OF WARRANT			TO WHOM ISSUED	FOR	Register and Judge	Clerk	Copying Registration	Rent of Polling Places
	Month	Day	Year						
				Amounts brought forward,					

DISTRIBUTION OF COURT HOUSE

WARRANT No.	COVERING	Light	Heat	Water	Labor on Repairs	Supplies for Repairs	Phones	Janitor	Toilet Supplies			

DISTRIBUTION OF MISCELLANEOUS

WARRANT No.	COVERING	Adver-tising	Postage		Irrigation	Care of Incorrige-bles	Care of Insane	Redemp-tions	Rebate of Taxes	Burial Old Soldiers

EACH OF THESE FIVE HEADINGS REPRESENTS A SEPARATE SHEET OF THE DISTRIBUTION RECORD. SHEETS OF FIFTY LINES.

LOOSE LEAVES.





FORM 4

DISTRIBUTION OF ROAD AND BRIDGES

WARRANT No.	DATE OF WARRANT			TO WHOM ISSUED	FOR	Overseer	Labor	Groceries and Meats	Stock Feed	Livery and R. R. Fare
	Mo.	Day	Year							
				Amounts brought forward,						

DISTRIBUTION OF SUPPORT OF POOR—

WARRANT No.	DATE OF WARRANT			TO WHOM ISSUED	COVERING	Coal and Fuel	Groceries and Meats	Drugs
	Mo.	Day	Year					
				Amounts brought forward				

DISTRIBUTION OF SUPPORT OF POOR—

WARRANT No.	DATE OF WARRANT			COVERING	Water	Laundry	Freight, Express & Drayage	Salary Employees	Stock Feed, Stable Expense	Groceries and Meats	Linen, Bedding, Etc.	Labor on Repairs
	Mo.	Day	Year									
				Amounts brought forward,								

DISTRIBUTION OF CONTINGENT EXPENSE.

No.	DATE OF WARRANT			TO WHOM ISSUED	FOR
	Mo.	Day	Year		
				Amounts brought forward,	

DISTRIBUTION OF ADVERTISING EXPENSE

No.	DATE OF WARRANT			TO WHOM ISSUED	FOR
	Mo.	Day	Year		
				Amounts brought forward,	

LOOSE LEAF. EACH OF THESE FIVE HEADINGS REPRESENTS A FIFTY-LINE SHEET OF THE DISTRIBUTION RECORD.





FORM 6

RECEPTION BOOK  
County Clerk

No.	TIME OF RECEPTION					GRANTORS	GRANTEES		NATURE OF INSTRUMENT	Book	Page	TO WHOM DELIVERED	When Delivered	REMARKS	FEES
	Mo.	Day	Yr.	A.M.	P.M.										
	Brought	Forward,													
1															
2															
3															
4															
5															
6														Total,	

—60 Lines—

FORM 7

COUNTY CLERK'S DAY BOOK

Month	Day	Year	RECEIPTS	AMOUNT	Month	Day	Year	DISBURSEMENTS	AMOUNT

Size of Leaf, 12 x 15 inches.

FORM 8

COUNTY CLERK'S MONTHLY STATEMENT OF RECEIPTS AND EXPENDITURES

Receipts for Month of .....191..

Month	Day	ITEM OF RECEIPTS	Reception Book	Clerk of County Commiss.	Acknowledgments and Certificates	Marriage License	Liquor License	Hunting or Fishing License	Abstracts and Certified Copies	Redemptions and Sub. Tax Fee		Miscellaneous	TOTAL
	1												
	2												
	3												
	4	Total Receipts for Month											
	5	Total Receipts Brought For'd											
	6	Total Receipts to Date											

Disbursements for Month of .....191..

Month	Day	TO WHOM PAID	PAID FOR	County Clerk	Deputy and Assistance	State Game Commission	State Treasurer	County Treasurer		Miscellaneous	Total Paid
		Total Disbursements for Month									
		Total Disbursements Brought For'd									
		Total Disbursements to Date									

Total Receipts to Date.....1.

Total Disbursements to Date ..

Balance on Hand .....

COUNTY CLERK'S MONTHLY STATEMENT OF RECEIPTS AND EXPENDITURES

.....A. D. 19....

TO THE HONORABLE .....  
 Chairman of the Board of County Commissioners of the County of .....  
 ....., in the State of Colorado:

SIR: The following is a full, true, accurate and minute account of all fees, commissions and emoluments earned, and all payments received on account thereof, of every name and description whatsoever, and of all necessary expenses of Clerk hire and other expenses of and in the office of the County Clerk within and for the aforesaid County, for the month ending.....  
 A. D. 19....

.....  
 County Clerk.

Subscribed and sworn to before me on this, the.....day of.....A. D. 19....

FORM 10  
ORIGINAL

Make up in Books, Three Receipts to Page, Carbon Copy.

County Clerk and Recorder of \_\_\_\_\_ County, Colo.

No. \_\_\_\_\_ City or Town of \_\_\_\_\_, 191 \_\_\_\_\_ \$ \_\_\_\_\_

RECEIVED OF \_\_\_\_\_

Dollars

For Services as Clerk to Board of County Commissioners, .....	
For Acknowledgments, .....	
For .....	
For .....	
Total, .....	

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Deputy County Clerk

FORM 11  
ORIGINAL

COUNTY CLERK'S DISBURSEMENT RECEIPT

Make up in Books Three Receipts to Page, Carbon Copy.

\$ \_\_\_\_\_ No. \_\_\_\_\_

\_\_\_\_\_  
City or Town \_\_\_\_\_ Colorado, \_\_\_\_\_ 191 \_\_\_\_\_

RECEIVED OF County Clerk and Recorder of \_\_\_\_\_ County, Colorado....

Dollars

For Salary as \_\_\_\_\_ For Month of \_\_\_\_\_

For Payment to \_\_\_\_\_ Covering \_\_\_\_\_

Signed by \_\_\_\_\_ Payee \_\_\_\_\_

FORM 9

**COUNTY CLERK'S**  
Receipts for Month of . . .

				FEES					
Month	Day	Year	ITEM OF RECEIPTS	RECEPTION BOOK		Clerk of County Commissioners	Acknowl- edgments	CERTIFICATES	
				Nos.	Amount			Nos.	Amount
	1								
	2								
	3								
			Total Receipts for Month						
			Total Receipts Brought Forward						
			Total Receipts to Date						

**Disbursements for Month**

Month	Day	Year	TO WHOM PAID	PAID FOR	State Treasurer Liquor Licenses
			Total Disbursements for Month		
			Total Disbursements Brought Forward		
			Total Disbursements to Date		



FEE AND CASH BOOK

.....191..

FEES									CASH RECEIPTS OTHER THAN FEES				
MARRIAGE LICENSES		CERTIFIED COPIES		REDEMPTIONS		MISCELLANEOUS		Total Fees	Liquor Licenses	Game and Fish Licenses	..... Licenses	Miscellaneous	GRAND TOTAL OF RECEIPTS
Nos.	Amount	Nos.	Amount	Cert. No.	Amount	Nos.	Amount						

of.....191..

Game and Fish Commission Licenses	County Treasurer Licenses	County Treasurer Excess Fees	County Commission on Hunting Licenses	Salary of County Clerk	Salary of Deputy County Clerk	Salary Clerical Assistants						Miscellaneous	GRAND TOTAL OF DISBURSEMENTS

Total Receipts to Date	
Total Disbursements to Date	
Balance on Hand	

FORM 12

Signature and Seal

CERTIFICATE OF MAGISTRACY

Make up in Books, Three to Sheet. Run With Carbon or Stub as Desired. Show on Certificate and Stub the following: Issued to, Number, Fee, etc. Otherwise disregard the wording of this Certificate. As legal requirements in various counties differ in this regard, the wording of the Certificate should be the same as you have heretofore used.

STATE OF COLORADO,

County of \_\_\_\_\_ } ss. I, \_\_\_\_\_, County Clerk and Recorder in

and for said County, in the State aforesaid, DO HEREBY CERTIFY that \_\_\_\_\_

residing in the County of \_\_\_\_\_ whose name is subscribed to the Certificate of Acknowledgment of the annexed instrument, and thereon written, was at the time of taking such proof or acknowledgment,

a NOTARY PUBLIC in and for the said County of \_\_\_\_\_ duly commissioned, sworn, and

acting as such, and duly authorized and qualified to take the acknowledgments of deeds, etc., for lands, tenements and hereditaments in said State, and his commission and authority to act are recorded in my office, IT BEING THE ONLY

OFFICE IN WHICH SUCH RECORD IS MADE IN SAID COUNTY. (And further, that I have compared the impression of the seal affixed to said instrument with the impression of the seal of the officer who took the acknowledgment, deposited in my office, and that I verily believe the impression of the seal upon the original certificate is genuine.) And further, that I am well acquainted with his handwriting, and verily believe the signature to the said proof or acknowledgment is genuine, and that said instrument is executed and acknowledged according to the laws of the State of Colorado.

Issued to \_\_\_\_\_

No. \_\_\_\_\_ Fee \_\_\_\_\_

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of said County at \_\_\_\_\_, in said County, this \_\_\_\_\_ day of \_\_\_\_\_ A. D. 191 \_\_\_\_\_

County Clerk and Recorder \_\_\_\_\_ County, Colo.

By \_\_\_\_\_ Deputy

FORM 13.

(CERTIFIED COPY)

STATE OF COLORADO

County of \_\_\_\_\_ } ss. I, \_\_\_\_\_ County Clerk and Recorder in and

for said County and State, do hereby certify that the within and foregoing is a full, true and correct copy of \_\_\_\_\_

No. \_\_\_\_\_ as it appears \_\_\_\_\_ record in my office in

Book \_\_\_\_\_ at page \_\_\_\_\_

Witness my hand and official seal at \_\_\_\_\_ Colorado,

Issued to \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 191 \_\_\_\_\_

No. \_\_\_\_\_ Fee \_\_\_\_\_

County Clerk and Recorder, \_\_\_\_\_ County, Colo.

By \_\_\_\_\_ Deputy

Make up in Book, Three to Sheet. Run with Carbon Copy or Stub as Desired.

FORM 14

OFFICE OF COUNTY COMMISSIONERS

Blank Receipt Record

Receipts Issued to Office of.....

DATE OF PURCHASE			Number Purchased	KIND	Series	DATE DELIVERED			Number Delivered	Series	DATE RETURNED			Number Returned Unused	Number Cancelled	Total Number Used	Total
Mo.	Day	Year				Mo.	Day	Year			Mo.	Day	Year				
Jan.	1	1910	5 0 0	Certified Copy	1 to 500	Jan.	10	1910	2 0 0	1 to 200	Jan.	1	1913	5 0	1 0	1 4 0	2 0 0

—25 Lines—

ANNUAL REPORT TO THE AUDITOR OF STATE OF COLORADO

Public Examiner's Act, Session Laws 1909, Chapter 192, Section 5, Page 457

Office of the County Clerk

Name of County . . . . . Report Beginning . . . . . 191 . . , Ending . . . . . 191 . . Classification as to Fees . . . . .

RECEIPTS		1	2
Fees from Reception Book	(Place in Column 1)	2 0 0 0 0 0	
" As clerk to Board of County Commissioners	( " " " 1)	1 5 0 0 0 0	
" Acknowledgments	( " " " 1)	1 0 0 0 0	
" Certificates	( " " " 1)	5 0 0 0	
" Marriage Licenses	( " " " 1)	7 5 0 0	
" Certified Copies	( " " " 1)	5 0 0 0	
" Redemption Certificates	( " " " 1)	1 0 0 0 0	
" Miscellaneous Assignments	( " " " 1)	1 0 0 0	
" " Copying Registration Books	( " " " 1)	2 0 0 0 0	
" " Torrence Law	( " " " 1)	1 0 0 0	
" " in Detail	( " " " 1)		
" " in Detail	( " " " 1)		
" " in Detail	( " " " 1)		
<b>TOTAL FEES</b>	(Place in Columns 1 and 2)	<b>4 0 9 0 0 0</b>	<b>4 0 9 0 0 0</b>
Collections Other Than Fees			
" Liquor Licenses	( " " " 1)	3 0 0 0 0	
" Game and Fish Licenses	( " " " 1)	1 0 0 0 0	
" Torrence Act, Other Than Fees	( " " " 1)	1 0 0 0	
" Miscellaneous in Detail	( " " " 1)		
	(Place in Columns 1 and 2)	<b>4 1 0 0 0</b>	<b>4 1 0 0 0</b>
<b>TOTAL</b>			<b>4 5 0 0 0 0</b>

DISBURSEMENTS			
Paid State Treasurer, Liquor Licenses	(Place in Column 1)	2 0 0 0 0	
" State Game and Fish Commissioner	( " " " 1)	7 5 0 0	
" County Treasurer, Liquor and Other Licenses	( " " " 1)	1 0 0 0 0	
" " " Miscellaneous in Detail	( " " " 1)		
" " " Torrence Act	( " " " 1)	1 0 0 0	
Commission Retained by County Clerk, Fish and Game Licenses	( " " " 1)	2 5 0 0	
<b>TOTAL DISBURSEMENTS OTHER THAN OFFICE EXPENSE</b>	(Place in Columns 1 and 2)	<b>4 1 0 0 0</b>	<b>4 1 0 0 0</b>
Office Expense—			
Salary of County Clerk	(Place in Column 1)	2 0 0 0 0 0	
" " Deputy County Clerk	( " " " 1)	1 5 0 0 0 0	
" " Clerical Assistance	( " " " 1)	3 0 0 0 0	
<b>TOTAL OFFICE EXPENSE</b>	(Place in Columns 1 and 2)	<b>3 8 0 0 0 0</b>	<b>3 8 0 0 0 0</b>
Paid County Treasurer, Excess Fees: Date Paid . . . . . 191 . .	(Place in Column 2)		2 9 0 0 0
Balance on Hand			
<b>TOTAL</b>			<b>4 5 0 0 0 0</b>



ANNUAL FEE STATEMENT			
Fees Earned During Year	(Place in Column 1)	4 0 9 0 0 0	
Salary of County Clerk (Maximum for Period)	( " " " 2)		2 0 0 0 0 0
" " Deputies, as Allowed by County Commissioners	( " " " 2)		1 5 0 0 0 0
" " Clerical Assistance, as Allowed by County Commissioners	( " " " 2)		3 0 0 0 0 0
BALANCE FEES IN EXCESS OF SALARIES FOR YEAR			2 9 0 0 0 0
BALANCE NET DEFICIT			
TOTAL		4 0 9 0 0 0	4 0 9 0 0 0

I, ..... the ..... of  
 (Name of Official) (Title of Office)  
 the above named county, certify that the above report is a correct and complete statement of all receipts and disbursements, and of the disposition and present condition of all funds in my charge.

.....



Denver, Colorado, January 9, 1912.

*Chairman Board of County Commissioners:*

Dear Sir—Enclosed you will find forms, which kindly install for the proper accounting of moneys received and disbursed through your District Court. Kindly install these at once.

This order is given for the purpose of complying with and carrying out the Public Examiner's Act, as indicated in the Session Laws of 1909, Chapter 192.

The forms are numbered, and the name of the form and the purpose for which it was compiled are shown in the following.

If there is any difficulty in understanding this system of accounting, kindly advise as soon as forms are printed, and an examiner will be sent your county from this office to explain matters.

#### EXPLANATION OF FORMS AND RECORDS FOR DISTRICT COURTS.

*Forms Nos. 1 and 2—Civil and Criminal "Register of Actions."*

These in a measure are self-explanatory. Give names of plaintiff and defendant, number of case, names of attorneys for plaintiff and defendant. Give date, items and amount of plaintiff's or defendant's costs, and place same under column "Amount Earned." Give date and amount of plaintiff's or defendant's payments, and place same under column "Credit Amount Paid." This can be carried in red ink if desirable. When prior costs originating in some other court, or sheriff, jury and witness fees are earned and collected, place same under columns provided for same, giving name of witness or jurors.

This form provides for the installing of a loose-leaf record, which, I think, will be an improvement, and after being installed will do away with a great deal of unnecessary work. It is not compulsory to run these as a loose-leaf register, however, and it is for the judges of the court to decide whether or not this shall be done. I will recommend that the loose-leaf system be installed, and where the judges see fit to adopt the loose leaf, the following explanation will apply:

Procure three binders for both civil and criminal divisions.

1. First binder to hold all active cases. By active case is meant any case on which there is a balance of the docket fee unearned, which is properly due the litigant, or a balance of fees earned, which are uncollected and due the court.
2. Second binder to hold all closed cases, which have been opened and closed during the fiscal year. This binder would hold all sheets of the register, on which any earnings or refunds earned or paid in the fiscal year were entered, with the exception of the active cases held in Binder 1.
3. Third binder to hold all closed cases opened and closed previous to the beginning of the fiscal year. This is the permanent binder, and after, say 500 closed cases have accumulated, the sheets may be bound in book form, if desired.



*Form No. 3—Receipts.*

To be made in duplicate book form, carbon copy, and numbered consecutively. This receipt to be issued by the District Clerk for every item of cash received, giving amounts paid in detail, as indicated by Sample Form No. 3.

*Form No. 3 1/2—Receipt for Money Paid Out.*

Kindly issue a receipt of this nature for every item of money paid out. This should cover such payments as salary, registry funds, etc. Have this form printed in duplicate, book form, carbon copy, and number consecutively.

*Form No. 4—Witness Certificate.*

Is numbered consecutively, and is self-explanatory.

*Form No. 5—Cash Book.*

This is to be used for all moneys received and disbursed. All receipts are posted from receipt book (Form No. 3), giving date and number of receipt, case number, what paid for, by whom (plaintiff or defendant). Give total cash, and then distribute to the various funds, as indicated at the head of column. Post same from cash book to register of actions, and books provided for each fund, giving folio number, etc. Disbursements: Use Receipt Form No. 3 1/2 for all moneys disbursed, civil or criminal, giving date, receipt number, case number, what for, and to whom paid. Post to books provided for the various funds.

*Form No. 6—Semi-Annual Report to Board of County Commissioners.*

Make an itemized statement in detail, giving date, receipt number, case number, and fill in columns provided for fees, according to amounts stated upon receipts. This also to apply to trust funds.

*Form No. 7—Juror Certificate.*

This is the same as Form No. 4, and is self-explanatory.

*Form No. 8—Annual Report to the Auditor of State of Colorado.*

This will explain itself, and should be made at the end of each fiscal year. This can easily be made from your two semi-annual statements to the Board of County Commissioners, together with your cash book.

*Form No. 8 1/2—Ledger—Registry Funds.*

This ledger is for use in keeping track of all trust moneys, such as alimony, etc., paid into, or out, by the court. To simplify this form, it might be well, in printing, to change, respectively, the heading of columns headed "Dr." and "Cr." to "Money Paid to Court By" and "Money Paid by Court to."

Very truly yours,

M. A. LEDDY,  
Auditor of State.

FORM 1

REGISTER OF ACTIONS

Civil Docket.....Court, .....County, Colorado

Case No.....

NAMES OF PARTIES		NATURE OF ACTION	ATTORNEYS
Plaintiffs			Plaintiffs
Versus			
Defendants.			Defendants

Date	PLAINTIFF'S COSTS AND PAYMENTS	Amount Earned	Credit	Cash Book Folio	Date	DEFENDANT'S COSTS AND PAYMENTS	Amount Earned	Credit	Cash Book Folio
			Amount Paid					Amount Paid	
						-16 Lines-			
						Costs Before Court			
						-4 Lines-			
						Sheriff's Fees			
						-6 Lines-			
						Jury Fees			
						-9 Lines-			
						Witness Fees			
						-11 Lines-			

Size of Sheet, 12 x 18 inches. Loose Leaf.

FORM 2

REGISTER OF ACTIONS

Criminal Docket.....Court, .....County, Colorado

NAMES OF PARTIES		NATURE OF ACTION	ATTORNEYS
The People of the State of Colorado		Case No.	
Plaintiffs			
Versus			Plaintiffs
			Defendants

Date	PLAINTIFF'S COSTS AND PAYMENTS	Amount Earned	Credit	Cash Book Folio	Date	DEFENDANT'S COSTS AND PAYMENTS	Amount Earned	Credit	Cash Book Folio
			Amount Paid					Amount Paid	
						Costs Before		Court	
						Sheriff's Fees			
						Jury Fees			
						Witness Fees			

46 Lines

37 Lines

FORM 3

ORIGINAL.

PLEASE ASK FOR CASES BY NUMBER		\$
No.	In the District Court of _____ County, Colorado	191.....
RECEIVED FROM _____		
Dollars	Plaintiff's Defendant's	Advanced Fees in Case No. _____
..... VS. ....		
} Misc. Receipts in Detail.		Clerk
		Deputy

Make in Books Three to Sheet. Original Perforated. Duplicate not Perforated.

FORM 34.

ORIGINAL

IN THE _____ COURT		\$
..... County, Colorado		
Receipt No. ....	....., Colo. ....	191.....
RECEIVED FROM Clerk of _____ Court		
Dollars		
On account of salary as _____ for month of _____		
On account refunds (Civ., Crim., Prob., Juv.) (Case No. _____) to _____		} Defendant or Plaintiff
On account miscel. (give detail) _____		
Payee		

Make in Books. Three to Sheet. Original Perforated. Duplicate not Perforated.

FORM 1

PERSONAL TAXES A COUNTER-CLAIM AGAINST THIS CERTIFICATE.

Paid By Warrant No.	PEOPLE'S WITNESS CERTIFICATE		
	STATE OF COLORADO	}	ss.
	County of _____		In the District Court, _____
			No. _____ Term, 191
	The People of the State of Colorado, vs. _____		
	THIS CERTIFIES That it appears by the records of my office and affidavits on file therein that		
	attended said Court, at the above mentioned term as a People's		
	Witness, on _____	191	days at \$2.00 per day, \$ _____
	and traveled _____ miles,	_____ trips from _____	
	Subject to the allowance of the Board of County Commissioners	}	at 15 cents per mile, \$ _____
N. B.—The County Clerk will not pay out Warrant when allowed except on presentation of this Certificate		Total, \$ _____	
Given under my hand and seal of said Court this _____ day of _____		A. D. 191	
		_____ Clerk	
By _____		Deputy	

(STUB)

STATE OF COLORADO	}	ss.	
County of _____			District Court, _____ Term, 191
The People of the State of Colorado, vs. _____			
_____ being duly sworn, on oath says that _____ he attended			
said Court, at the above mentioned term, as a People's Witness, on _____ 191			
_____ days, at \$2.00 per day, \$ _____			
and traveled _____ miles, _____ trips from _____, at 15c per mile, \$ _____			
			Total, \$ _____
Subscribed and sworn to before me this _____			
day of _____ A. D. 191			
_____ Clerk			
By _____ Deputy			
			Received Certificate,

Make in Books, Three to Sheet.

STATE OF COLORADO }  
County of \_\_\_\_\_ }

FILED

.....  
Clerk

By ..... Deputy

The amount of \$ ..... was  
allowed on the within account in full payment  
thereof by order of the Board of Commissioners  
on the ..... day of

..... A. D. 191.....

.....  
Chairman

FORM 6

SEMI-ANNUAL REPORT

Of the Earnings and Collections.....Division of the District Court of.....County, Colorado  
(Civil or Criminal)

Receipt No.	Case No.	FEES				BALANCES IN TRUST				REMARKS
		Collected During Period	Earned During Period	Balance Unearned	Balance Uncollected		Witness and Juror Fees	Fines and Judgments	Registry Funds	

60 Lines  
1/4 in. Spacing

District Clerk's Semi-Annual Statement  
OF  
EARNINGS AND COLLECTIONS

..... A. D. 191 ...  
 To the Honorable.....  
 Chairman of the Board of County Commissioners of the County of.....  
 in the State of Colorado:  
 SIR: The following is a full, true, accurate and minute account of all fees, commissions and emoluments earned and all payments received on account thereof, of every name and description whatsoever, in the office of the District Clerk within and for the aforesaid County, for the six months ending..... A. D. 191 ...

.....  
 Clerk of the District Court

Subscribed and sworn to before me on this, the.....day of..... A. D. 191 ...







FORM 7

(STUB)

AFFIDAVIT OF JUROR	STATE OF COLORADO, } County. } ss.	In the _____ Court, No. _____	Term, 191_____	
	being duly sworn, deposeth and saith that			
	he attended said Court _____	_____	_____	191_____
	as a Juror _____	days, at \$2.00 per day _____	\$ _____	
	and traveled _____ miles _____	trips from _____	\$ _____	
	Sworn to and subscribed before me this _____			Total, \$ _____
	_____ day of _____			
	A. D. 191_____			
	_____ Clerk _____			
	By _____ Deputy _____			

Make in Books, Three to Sheet.

PERSONAL TAXES A COUNTER-CLAIM AGAINST THIS CERTIFICATE

Paid By Warrant No.	191	JUROR'S CERTIFICATE		No. _____
	I, the undersigned Clerk of the _____ Court of _____ County, Colorado,			
	do hereby certify that it appears by the Records of my office and Affidavits on file therein that _____			
	_____ served as a _____ Juror			
	during the _____ term, 191_____ of the _____ Court in and for said			
	County, on _____ total days _____ at \$ _____ per day \$ _____			
	and traveled _____ miles _____ trips from _____ at _____ cents per mile \$ _____			
	subject to the allowance of the County Commissioners.			Total, \$ _____
	N. B.—The County Clerk will not pay out warrant, when allowed, except on presentation of this Certificate.			
	Given under my hand and seal of said Court _____ Clerk			
this _____ day of _____ A. D. 191_____ Deputy _____				

STATE OF COLORADO, }  
County.

FILED

..... o'clock M.

Clerk

By ..... Deputy

Approved ..... 191

Chairman Board County Commissioners

The amount of \$ ..... was allowed  
on the within account in full payment thereof  
by order of the Board of Commissioners on

the ..... day of ..... A. D. 191

Chairman

FORM 8

REPORT TO THE AUDITOR OF STATE OF COLORADO

Public Examiner's Act, Session Laws 1909, Chapter 192, Section 5, Page 457

Office of ..... Court ..... County .....

Name of County ..... Classification as to Salaries ..... For the Year Ending ..... 191 .....

STATEMENT OF EARNINGS AND COLLECTION OF FEES			FEE STATEMENT		
	EARNED	COLLECTED	Place "Surplus" in Earned Col., "Deficit" in Expense Col.	EARNED	EXPENSE
Civil Division,	2 8 4 00	3 0 2 00	Balance Beginning of Period,	2 0 0 00	
Criminal Division,	1 7 5 00	1 7 5 00	Earned in Current Period,	5 1 9 00	
Probate Division,	3 0 00	2 0 00	Judge's Salary, Maximum for Period,		3 0 0 00
Juvenile Division,	1 0 00	1 0 00	Clerk's "		5 0 00
Marriages,	2 00	2 00	Clerical Assistance,		1 0 00
Acknowledgments,	1 00	1 00	Miscellaneous,		5 00
Certificates,	3 00	3 00			
Naturalizations,	2 00	2 00			
Torren's Act,	5 00	5 00			
Miscellaneous ,	7 00	7 00	Balance Excess Fees, Date paid County Treasurer, 191		3 5 4 00
			Balance Net Deficit,		
Total,	5 1 9 00	5 2 7 00		7 1 9 00	7 1 9 00

CASH STATEMENT

RECEIPTS			DISBURSEMENTS		
Balance Beginning of Period, Fees,	5 0 00		Judge's Salary,	3 0 0 00	
" " " Registry Funds,	5 0 00		Clerk's "	5 0 00	
" " " Fines and Judgments,	5 0 00		Clerical Assistance,	1 0 00	
" " " Jury and Witness,	5 0 00	2 0 0 00	Miscellaneous,	5 00	
Civil and Criminal Fees Collected in Current Period,	4 8 9 00		Refunds,	1 0 00	
" " " " Heretofore Earned Collected in Current Period	1 8 00		Judgments and Fines,	7 0 00	
Miscellaneous " Earned Collected in Current Period	2 0 00	5 2 7 00	Sheriff, Jury and Witness Fees,	6 0 00	
Judgments and Fines,		3 0 00	Registry Funds, Tenders, Etc.,	1 1 0 00	
Registry Funds, Tenders, Etc.,		7 0 00	Torren's Act, Payments to Co. Treas.,	8 0 00	6 9 5 00
Jury, Witness and Sheriff's Fees,		2 0 00			
Torren's Act, Collections for County,		8 0 00	Balance End of Period, Fees,		1 9 2 00
			" " " Registry Funds,		1 0 00
			" " " Fines and Judgments,		1 0 00
			" " " Jury and Witness Fees,		1 0 00
Total,		9 2 7 00	Total,		9 2 7 00

STATEMENT OF UNCOLLECTED AND ADVANCED FEES

	Uncollected Fees	Advanced Fees		Uncollected Fees	Advanced Fees
Balances from Former Periods,	2 0 0 00	1 8 00	Heretofore Earned, Collected in Current Period,	1 8 00	
Uncollected Fees Earned in Current Period,	1 0 00		Refunded to Litigants,		1 0 00
Advanced Fees Unearned in Current Period,		1 8 00	Balance Uncollected Fees,	1 9 2 00	
			Balance Advanced Fees,		1 2 6 00
	2 1 0 00	1 3 6 00		2 1 0 00	1 3 6 00

I ..... the ..... (Name of Official) (Title of Office)

of the above named County, certify that the above report is a true, correct, and complete statement of all receipts and disbursements and of the disposition and present condition of all funds coming into my hands by virtue of my office.

Given under my hand and official seal this ..... day of ..... A. D. 191 .....



*Chairman Board of County Commissioners:*

Dear Sir—Enclosed you will find forms, which kindly install for the proper accounting of moneys received and disbursed through your County Court. Kindly install these at once. This order is given for the purpose of complying with and carrying out the Public Examiner's Act, as indicated in the Session Laws of 1909, Chapter 192.

The forms are numbered, and the name of the form and the purpose for which it was compiled are shown in the following.

If there is any difficulty in understanding this system of accounting, kindly advise as soon as forms are printed, and an examiner will be sent your county from this office to explain matters.

*Forms Nos. 1, 2, 3 and 4—Civil and Criminal, Probate and Juvenile "Registers of Actions."*

These in a measure are self-explanatory. As regards civil and criminal register, give names of plaintiff and defendants, number of case, names of attorneys for plaintiff and defendant. Give date, items and amount of plaintiff's or defendant's costs, and place same under column "Amount Earned." Give date and amount of plaintiff's or defendant's payments, and place same under column "Credit Amount Paid." This can be carried in red ink if desirable. When prior costs originating in some other court, or sheriff, jury and witness fees, are earned and collected, place same under columns provided for same, giving name of witness or jurors. This form provides for the installing of a loose-leaf record, which, I think, will be an improvement, and after being installed will do away with a great deal of unnecessary work. It is not compulsory to run these as a loose-leaf register, however, and it is for the judges of the courts to decide whether or not this shall be done. I will recommend that the loose-leaf system be installed, and where the judges see fit to adopt the loose-leaf, the following explanation will apply:

Procure three binders for both civil and criminal divisions.

1. First binder to hold all active cases. By active case is meant any case on which there is a balance of the docket fee unearned, which is properly due the litigant, or a balance of fees earned which are uncollected and due the court.
2. Second binder to hold all closed cases which have been opened and closed during the fiscal year. This binder would hold all sheets of the register on which any earnings or refunds earned or paid in the fiscal year were entered, with the exception of the active cases held in Binder 1.
3. Third binder to hold all closed cases opened and closed previous to the beginning of the fiscal year. This is the permanent binder, and after, say, 500 closed cases have accumulated, the sheets may be bound in book form, if desired. As regards the probate register (Form No. 3), this is self-explanatory. In some cases the juvenile register of actions (Form No. 4) is not included with these forms, owing to the fact that a number of counties do not have a juvenile division.

*Form No. 5—Cash Books.*

This is to be used for all moneys received and disbursed. All receipts are posted from receipt book (Form No. 6), giving date and number of receipt; case number, what paid for, by whom, plaintiff or defendant. Give total cash, and then distribute to the various funds, as indicated at the head of column. Post same from cash book to register of actions, and books provided for each fund, giving folio number, etc. Disbursements: Use Receipt Form No. 7 for all moneys disbursed, civil or criminal, probate or juvenile, giving date, receipt number, case number, what for, and to whom paid. Post to register of actions or registry funds ledger, provided for the purpose.

*Form No. 6—Receipt for Moneys Received.*

This blank to be made in duplicate book form, carbon copy, and numbered consecutively. This receipt must be issued by the clerk of the court for every item of cash received, giving amounts paid in detail, as indicated on this blank.

*Form No. 7—Receipt for Moneys Paid Out.*

Kindly issue a receipt of this nature for every item of money paid out. This should cover such payments as salary, registry funds, etc. Have this form printed in duplicate book form, carbon copy, and number consecutively.

*Form No 8—Ledger Registry Funds*

This ledger is for use in keeping track of all trust moneys, such as alimony, etc., paid into or out by the court. To simplify this form, it might be well, in printing, to change, respectively, the headings of columns designated "Dr." and "Cr." to "Moneys Paid to Court by" and "Money Paid by Court to"

*Form No. 9—Jurors' Certificate.*

This form is self-explanatory.

*Form No. 10—Monthly Report of the Earnings and Collections of the County Court.*

Kindly make an itemized statement in detail, giving receipt number, case number, etc. Fill in columns provided for fees according to amounts stated upon receipts. This also to apply to trust funds.

*Form No. 11—Annual Report to Commissioners—Copy of Auditor's Report.*

This is a copy of Form No. 12, the Annual Report to the State Auditor. Figures are carried on this form as an example to indicate how this report is made. Make this report at the end of the fiscal year. Note the back of this form, and the oath thereon to the Board of County Commissioners.

*Form No. 12—Annual Report to State Auditor.*

Make this report at the end of the fiscal year. This can easily be made from your monthly reports together with your cash book.

Very truly yours,

M. A. LEDDY,  
Auditor of State.

FORM 1

REGISTER OF ACTIONS

Civil Docket.....Court, .....County, Colorado

Case No.....

NAMES OF PARTIES					NATURE OF ACTION			ATTORNEYS		
Plaintiffs								Plaintiffs		
Versus										
Defendants								Defendants		

  

Date	PLAINTIFF'S COSTS AND PAYMENTS	Amount Earned	Credit		Date	DEFENDANT'S COSTS AND PAYMENTS	Amount Earned	Credit		Cash Book Folio
			Amount Paid	Cash Book Folio				Amount Paid	Cash Book Folio	
						—16 Lines—				
						Costs Before Court				
						—4 Lines—				
						Sheriff's Fees				
						—6 Lines—				
						Jury Fees				
						—9 Lines—				
						Witness Fees				
						—11 Lines—				

—6 Lines—







FORM 4

JUVENILE REGISTER AND DOCKET OF COUNTY COURT

of .....County, Colorado

NO. OF CASE.....

NAMES OF PARTIES		NATURE OF ACTION	ATTORNEYS
The People of the State of Colorado			
in the interest of			

DATE Year.....		PEOPLE'S COSTS	Amount Earned	Amount Paid	DATE Year.....		PEOPLE'S COSTS	Amount
Month	Day				Month	Day		
							Sheriff's Fees	
							Jury Fees	
							Witness Fees	
							Defendant's Costs	



COUNTY COURT

RECEIPTS

FEES					FUNDS IN TRUST			Ledger Folio	Clerk's Balance Column
Civil	Criminal	Probate	Juvenile	Miscellaneous	Fines, Judgments, Etc.	Jury, Witness and Sheriff's Fees	Registry Funds		

... COUNTY, COLORADO

DISBURSEMENTS.

REFUNDS				FUNDS IN TRUST			Salaries	Miscellaneous	Clerk's Balance Column
Civil	Criminal	Probate	Juvenile	Fines, Judgments, Etc.	Jury, Witness and Sheriff's Fees	Registry Funds			

Size of Sheet, 17x28 inches.

FORM 6

ORIGINAL.

PLEASE ASK FOR CASES BY NUMBER  
IN THE COUNTY COURT

No. \_\_\_\_\_ \$ \_\_\_\_\_

OF \_\_\_\_\_ COUNTY, COLORADO  
\_\_\_\_\_, Colo., \_\_\_\_\_ 191

Received from \_\_\_\_\_

\_\_\_\_\_ Dollars, Plaintiff's or  
Defendant's Advanced Fees in Case No. \_\_\_\_\_

in \_\_\_\_\_ Division \_\_\_\_\_ vs. \_\_\_\_\_  
(Civil, Criminal, Probate or Juvenile)

\_\_\_\_\_ } Miscellaneous \_\_\_\_\_ Clerk of the Court  
\_\_\_\_\_ } Receipts in \_\_\_\_\_  
\_\_\_\_\_ } Detail \_\_\_\_\_ Deputy

Make in Books Three to Sheet. Original Perforated, Duplicate Not.

FORM 6

DUPLICATE.

PLEASE ASK FOR CASES BY NUMBER  
IN THE COUNTY COURT

No. \_\_\_\_\_ \$ \_\_\_\_\_

OF \_\_\_\_\_ COUNTY, COLORADO  
\_\_\_\_\_, Colo., \_\_\_\_\_ 191

Received from \_\_\_\_\_

\_\_\_\_\_ Dollars, Plaintiff's or  
Defendant's Advanced Fees in Case No. \_\_\_\_\_

in \_\_\_\_\_ Division \_\_\_\_\_ vs. \_\_\_\_\_  
(Civil, Criminal, Probate or Juvenile)

\_\_\_\_\_ } Miscellaneous \_\_\_\_\_ Clerk of the Court  
\_\_\_\_\_ } Receipts in \_\_\_\_\_  
\_\_\_\_\_ } Detail \_\_\_\_\_ Deputy

FORM 7

ORIGINAL.

IN THE _____ COURT		\$ _____
_____ County, Colorado		
Receipt No. _____	_____ , Colo.,	191 _____
Received from Clerk of _____	_____ Court	_____ Dollars
On account of salary as _____	for month of _____	
On account refunds _____ (Civ., Crim., Prob., Juv.)	(Case No. _____) to _____	{ Defendant or Plaintiff
On account miscel. (give detail) _____	_____	
		Payee

Make in Books Three to Sheet. Original Perforated, Duplicate Not.

FORM 7

DUPLICATE.

IN THE _____ COURT		\$ _____
_____ County, Colorado		
Receipt No. _____	_____ , Colo.,	191 _____
Received from Clerk of _____	_____ Court	_____ Dollars
On account of salary as _____	for month of _____	
On account refunds _____ (Civ., Crim., Prob., Juv.)	(Case No. _____) to _____	{ Defendant or Plaintiff
On account miscel. (give detail) _____	_____	
		Payee

FORM 8

LEDGER

..... Court Registry Funds

..... vs. .... Case No.....

DATE	DR.	Cash Book Folio	AMOUNT	DATE	CR.	Cash Book Folio	AMOUNT



FORM 9

<b>AFFIDAVIT OF JUROR</b>	STATE OF COLORADO,	}	In the _____ Court,	No. _____	
	_____ County.		} ss.	_____ Term, 191	
	_____ being duly sworn, deposeth and saith that				
	he attended said Court _____	191			
	as a Juror _____ days, at \$2.00 per day	\$ _____			
	and traveled _____ miles _____ trips from _____	\$ _____			
	Sworn to and subscribed before me this _____				Total, \$ _____
	_____ day of _____				
A. D. 191 _____	_____ Clerk				
By _____	_____ Deputy.				

Make in Books Three to Sheet

PERSONAL TAXES A COUNTER CLAIM AGAINST THIS CERTIFICATE

<b>PAID BY WARRANT No. _____ 191</b>	<b>JUROR'S CERTIFICATE.</b>			No. _____
	I, the undersigned Clerk of the _____ Court of _____ County, Colorado,			
	do hereby certify that it appears by the Records of my office and Affidavits on file therein that _____			
	_____ served as a _____ Juror			
	during the _____ term, 191 _____ of the _____ Court in and for said			
	County, on _____ total days _____ at \$ _____ per day - \$ _____			
	and traveled _____ miles _____ trips from _____ at _____ cents per mile, \$ _____			
	subject to the allowance of the County Comm' sioners. Total, \$ _____			
	N. B.—The County Clerk will not pay out warrant, when allowed, except on presentation of this Certificate.			
	Given under my hand and seal of said Court _____ Clerk			
this _____ day of _____ A. D. 191 _____ Deputy				

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STATE OF COLORADO, }  
County, } ss.

FILED

o'clock M.

Clerk.

By Deputy.

The amount of \$                    was allowed  
on the within account in full payment thereof by  
order of the Board of Commissioners on the  
day of                    A.D. 191.....

Chairman  
Board of Coms.

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FORM 16

**MONTHLY REPORT**  
Of the Earnings and Collections

.....Division  
(Civil or Criminal)

Of the County Court of.....County, Colorado

Receipt Number	Case Number	FEES				BALANCES IN TRUST			REMARKS
		Collected this Month	Earned this Month	Balance Unearned	Balance Uncollected	Witness and Juror Fees	Fines and Judgments	Registry Funds	
—58 Lines—									

Size of sheet, 11 x 17 inches.

**MONTHLY REPORT**  
OF  
**THE COUNTY COURT**

OF  
.....  
County, Colorado  
.....  
A. D. 191.....

Filed in my office.....  
A D 191.....

.....  
County Clerk

By.....  
Deputy

Approved.....191

.....  
Chairman Board of County Commissioners

FORM 11

REPORT TO THE AUDITOR OF STATE OF COLORADO  
Public Examiner's Act, Session Laws 1909, Chapter 192, Section 5, Page 457

Office of.....Court.....County.....

Name of County.....Classification as to Salaries

For the Year Ending.....191..

STATEMENT OF EARNINGS AND COLLECTION OF FEES			FEE STATEMENT		
	Earned	Collected	Place "Surplus" in Earned Col., "Deficit" in Expense Col.	Earned	Expense
Civil Division,	2 8 4 00	3 0 2 00	Balance Beginning of Period,	2 0 0 00	
Criminal Division,	1 7 5 00	1 7 5 00	Earned in Current Period,	5 1 9 00	
Probate Division,	3 0 0 00	2 0 0 00	Judge's Salary, Maximum for Period,		3 0 0 00
Juvenile Division,	1 0 0 00	1 0 0 00	Clerk's "		5 0 0 00
Marriages,	2 00	2 00	Clerical Assistance,		1 0 0 00
Acknowledgments,	1 00	1 00	Miscellaneous,		5 00
Certificates,	3 00	3 00			
Naturalizations,	2 00	2 00			
Torren's Act,	5 00	5 00			
Miscellaneous,	7 00	7 00	Balances Excess Fees, Date paid County Treasurer, 191		3 5 4 00
			Balance Net Deficit,		
Total,	5 1 9 00	5 2 7 00		7 1 9 00	7 1 9 00

CASH STATEMENT

RECEIPTS			DISBURSEMENTS		
Balance Beginning of Period, Fees,	5 0 00		Judge's Salary,	3 0 0 00	
" " " Registry Funds,	5 0 00		Clerk's "	5 0 00	
" " " Fines and Judgments,	5 0 00		Clerical Assistance,	1 0 00	
" " " Jury and Witness,	5 0 00	2 0 0 00	Miscellaneous,	5 00	
Civil and Criminal Fees Collected in Current Period,	4 8 9 00		Refunds,	1 0 00	
" " " " Heretofore Earned	1 8 00		Judgments and Fines,	7 0 00	
" " " " Collected in Current Period	1 8 00		Sheriff, Jury and Witness Fees,	6 0 00	
Miscellaneous " Earned	2 0 00	5 2 7 00	Registry Funds, Tenders, Etc.,	1 1 0 00	
Miscellaneous " Collected in Current Period	2 0 00	5 2 7 00	Torren's Act, Payments to Co. Treas.,	8 0 00	6 9 5 00
Judgments and Fines,		3 0 00			
Registry Funds, Tenders, Etc.,		7 0 00			
Jury, Witness and Sheriff's Fees,		2 0 00			
Torren's Act, Collections for County,		8 0 00	Balance End of Period, Fees,		1 9 2 00
			" " " Registry Funds,		1 0 00
			" " " Fines and Judgments,		1 0 00
			" " " Jury and Witness Fees,		1 0 00
Total,		9 2 7 00	Total,		9 2 7 00

(Copy of Report to Be Sent to the Board of County Commissioners.)

STATEMENT OF UNCOLLECTED AND ADVANCED FEES

	Uncollected Fees	Advanced Fees		Uncollected Fees	Advanced Fees
Balances from Former Periods,	2 0 0 00	1 1 8 00	Herebefore Earned, Collected in Current Period,	1 8 00	
Uncollected Fees Earned in Current Period,	1 0 00		Refunded to Litigants,		1 0 00
Advanced Fees Unearned in Current Period,		1 8 00	Balance Uncollected Fees,	1 9 2 00	
			Balance Advanced Fees,		1 2 6 00
	2 1 0 00	1 3 6 00		2 1 0 00	1 3 6 00

I.....the.....  
 of the above named County certify that the above report is a true, correct, and complete statement of all receipts and disbursements and of the disposition and present condition of all funds coming into my hands by virtue of my office.  
 (Name of Official) (Title of Office)

Given under my hand and official seal this.....day of.....A. D. 191....

COUNTY COURT'S ANNUAL STATEMENT OF RECEIPTS AND EXPENDITURES

.....A. D. 191....

To the Honorable.....

Chairman of the Board of County Commissioners of the County of.....

.....in the State of Colorado:

SIR: The following is a full, true, accurate and minute account of all fees, commissions and emoluments earned and all payments received on account thereof, of every name and description whatsoever, and of all necessary expenses of Clerk hire and other expenses of and in the office of the County Court within and for the aforesaid County, for the year ending.....

A. D. 191....

Subscribed and sworn to before me on this, the.....day of.....A. D. 191....

FORM 12

REPORT TO THE AUDITOR OF STATE OF COLORADO  
Public Examiner's Act, Session Laws 1909, Chapter 192, Section 5, Page 457

Office of.....Court.....County.....

Name of County.....Classification as to Salaries

For the Year Ending.....191..

STATEMENT OF EARNINGS AND COLLECTION OF FEES			FEE STATEMENT		
	Earned	Collected	Place "Surplus" in Earned Col., "Deficit" in Expense Col.	Earned	Expense
Civil Division,	2 8 4 00	3 0 2 00	Balance Beginning of Period,	2 0 0 00	
Criminal Division,	1 7 5 00	1 7 5 00	Earned in Current Period,	5 1 9 00	
Probate Division,	3 0 00	2 0 00	Judge's Salary, Maximum for Period,		3 0 0 00
Juvenile Division,	1 0 00	1 0 00	Clerk's "		5 0 00
Marriages,	2 00	2 00	Clerical Assistance,		1 0 00
Acknowledgments,	1 00	1 00	Miscellaneous,		5 00
Certificates,	3 00	3 00			
Naturalizations,	2 00	2 00			
Torren's Act,	5 00	5 00			
Miscellaneous,	7 00	7 00			
			Balance Excess Fees, Date paid County Treasurer 191		3 5 4 00
			Balance Net Deficit,		
Total,	5 1 9 00	5 2 7 00		7 1 9 00	7 1 9 00

CASH STATEMENT

RECEIPTS			DISBURSEMENTS		
Balance Beginning of Period Fees,	5 0 00		Judge's Salary,	3 0 0 00	
" " " Registry Funds,	5 0 00		Clerk's "	5 0 00	
" " " Fines and Judgments,	5 0 00		Clerical Assistance,	1 0 00	
" " " Jury and Witness,	5 0 00	2 0 0 00	Miscellaneous,	5 00	
Civil and Criminal Fees Collected in Current Period,	4 8 9 00		Refunds,	1 0 00	
" " " " Heretofore Earned Collected in Current Period	1 8 00		Judgments and Fines,	7 0 00	
Miscellaneous, " Earned Collected in Current Period	2 0 00	5 2 7 00	Sheriff, Jury and Witness Fees,	6 0 00	
Judgments and Fines,		3 0 00	Registry Funds, Tenders, Etc.,	1 1 0 00	
Registry Funds, Tenders, Etc.,		7 0 00	Torren's Act, Payments to Co. Treas.,	8 0 00	6 9 5 00
Jury, Witness and Sheriff's Fees,		2 0 00			
Torren's Act, Collections for County,		8 0 00	Balance End of Period, Fees,		1 9 2 00
			" " " Registry Funds,		1 0 00
			" " " Fines and Judgments,		1 0 00
			" " " Jury and Witness Fees,		1 0 00
Total,		9 2 7 00	Total,		9 2 7 00

STATEMENT OF UNCOLLECTED AND ADVANCED FEES

	Uncollected Fees	Advanced Fees		Uncollected Fees	Advanced Fees
Balances from Former Periods,	2 0 0 00	1 1 8 00	Heretofore Earned, Collected in Current Period,	1 8 00	
Uncollected Fees Earned in Current Period,	1 0 00		Refunded to Litigants,		1 0 00
Advanced Fees Unearned in Current Period,		1 8 00	Balance Uncollected Fees,	1 9 2 00	
			Balance Advanced Fees,		1 2 6 00
	2 1 0 00	1 3 6 00		2 1 0 00	1 3 6 00

I, .....the.....  
 (Name of Official) (Title of Office)  
 of the above named County, certify that the above report is a true, correct, and complete statement of all receipts and disbursements and of the disposition and present condition of all funds coming into my hands by virtue of my office.

Given under my hand and official seal this .....day of..... A. D. 191....

## LETTER NO. 1.

Denver, Colorado, June 19, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—Referring to the compensation of the chairman of the board of county commissioners, and specifically as regards the sum that he is allowed as ex-officio superintendent of the poor, there is an apparent contradiction in section 2576, on page 732, and section 1193, on page 439; also section 1200, on page 440. Kindly advise the maximum that he can be paid; also advise whether the \$500 maximum allowed as county commissioner has any bearing on his remuneration as superintendent of the poor.

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, July 18, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—Your favor of June 19, in which you inquire as to the compensation of the chairmen of boards of county commissioners, with reference to their duties as superintendents of the poor, in counties of the fourth class, Division B.

You call attention to apparent contradictions in the following sections of the Revised Statutes, 1908: 2576, 1193 and 1200; all of which relate to the compensation of chairmen of boards of county commissioners who are made by law ex-officio superintendents of the poor.

Section 1193, referred to by you, was adopted in 1907 (see chapter 145 of the Session Laws of 1907). This section, however, need not be taken into consideration, because examination of this chapter discloses that it relates only to county commissioners in counties having a population of 100,000 or more inhabitants.

Section 2576 provides that the chairman shall be ex-officio superintendent of the poor and shall receive as compensation five dollars per day, provided that in counties of the fourth class he shall not receive over two hundred dollars per year. This section was adopted in 1891.

Section 1200 provides as follows:

"The board of county commissioners shall choose a chairman from its own membership, who shall also be ex-officio superintendent of the poor, and shall receive such compensation for his services as such superintendent as provided by the board of county commissioners of such county."

This section was adopted in 1901, or ten years later than the 1891 statute, and, it seems to me, by implication repeals the law of 1891, since its provisions are directly conflicting with the 1891 statute, and there is nothing to show that this section 1200 was not intended to apply to all counties except counties of 100,000 or more inhabitants, which are provided for by section 1193.

I am of the opinion that section 1200 states the law at this time with reference to the county you mention.

You also ask whether the \$500 per annum which the chairman would be entitled to as a member of the board has any bearing upon his remuneration as superintendent of the poor.

I am of the opinion that the salary as superintendent of the poor is in addition to his ordinary salary as a member of the board.

Very sincerely yours,

BENJAMIN GRIFFITH,  
Attorney General.

## LETTER NO. 2.

Denver, Colorado, April 10, 1911.

Mr. B. Griffith, Attorney General, Building.

Dear Sir—On investigation of Cheyenne County, in the office of sheriff, it appears that the county commissioners paid C. H. Norman, county sheriff, \$666.50 and \$420 for the years 1909 and 1910, respectively, as jailor fees. I can find no authority for such a disbursement.



Will you kindly advise as to whether the commissioners have a legal right to make this payment, and also whether the sheriff can receive this money to apply on his salary, which, according to the statute, is to be paid from the fees of his office?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, April 27, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—I have your letter of April 21, inquiring as to the authority of a board of county commissioners to make certain payments to the sheriff, of which you say:

"Practically all of this disbursement covered payments at \$60 per month, remuneration for living at the jail and serving as jailer. No guard was employed."

As to such of these disbursements as constituted remuneration for serving as jailer, the following is my opinion. If any parts of such disbursements were for other purposes, this opinion does not cover them.

Section 2571, at page 730, of the Revised Statutes of 1908 prescribes the compensation of sheriffs as follows:

"The sheriffs in the several counties of this state shall receive, as their only compensation for their services rendered, an annual salary to be paid quarterly out of the fees, commissions and emoluments of their respective offices, and not otherwise."

The section then fixes the salaries of sheriffs in the various classes of counties, and authorizes the allowance of actual traveling expenses in addition thereto.

Section 2554, page 727, of the Revised Statutes, 1908, makes the following provision for the handling of fees by county officers:

"All fees collected by county officers shall be paid over to the county treasurer and shall be kept by him in separate funds to be known as: \* \* \* The 'Sheriff's fee fund' \* \* \*

And all salaries or compensations of \* \* \* sheriffs and county clerks and their deputy or assistant clerks and deputy sheriffs, county treasurers and employes under them \* \* \* shall be paid out of said funds, and no others. Any balance left to the credit of said funds, in any year, after all the salaries and compensation provided for in this section shall have been paid to the end of such year, shall be placed to the credit of the general county fund."

Section 2532, at page 716, of the Revised Statutes of 1908 provides for the various fees of the sheriff, and no fee is allowed for acting as jailer or custodian of the jail.

The construction to be placed upon these statutes has been clearly intimated both by our Supreme Court and the Court of Appeals of this state.

The Court of Appeals said, as to such compensation for the sheriff, in a suit brought by a sheriff to secure compensation similar to that here paid:

"He might perform the duties of keeper [of the jail] personally or by deputy; but, in either case, we are unable to find any law, and the plaintiff has pointed out none, which would entitle him to special or extra compensation for such services."

Larimer County vs. Branson, 4 Colo. App., 274, 278.

Inasmuch as the payments referred to in your letter are not named by statute as fees, perquisites or emoluments pertaining to the sheriff's office, there is no authority of law for such payment, to apply on salary or otherwise.

"The salaries of sheriffs and their deputies must be paid out of the fee fund, and, if that should prove insufficient, they must in so far remain unpaid. No service which a sheriff may perform in the line of his duty can be made a charge against the county, except in so far as the fee fund in the treasury is sufficient for the payment of his salary."

Larimer County vs. Branson, *supra*.

"It is important always to bear in mind that it is out of the fees, and the fees only, that the salary is to be paid."

Sargent vs. La Plata County, 21 Colo., 158, 169.

It is apparent from the foregoing that such parts of the disbursements to the sheriff of Cheyenne County as were for remuneration for serving as jailer were made by the commissioners without authority of law.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.  
By A. A. LEE,  
Deputy Attorney General.

LETTER NO. 3.

Denver, Colorado, July 7, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—By section 2554, Code, 1908, all fees must be turned over to the county treasurer by the county officer collecting same, but on page 537, section 1936, chapter 1, volume 3, of Mills' Annotated Statutes, there is a Colorado opinion which says that fees may be retained by any county officer until such fees equal the amount allowed by law. Will you kindly secure us an opinion as to what is the law today on this proposition?

Further, on the same proposition, if the law is that fees must be retained until such fees equal the amount allowed under the statute, can a county officer hold such fees to the extent of paying for deputy hire out of same, or should he turn into the county treasury the balance after paying his salary, such deputy hire to be paid out of the fee fund by county warrant?

In regard to monthly reports, on page 144, volume 21, of the Colorado reports there is a case in regard to county officers making monthly reports, which is somewhat in conflict with the statutes on this question. Will you kindly secure for us an opinion as to whether or not county officers have to make monthly reports, and, further, what redress county commissioners have, on their failure to do so?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, July 22, 1911.

Mr. H. J. Leddy, Public Examiner, State House, Denver, Colorado.

Dear Sir—Your inquiry of the 7th has been given careful consideration.

You asked for our construction of section 2554 of the Revised Statutes of 1908, as bearing upon the duty of county officers to pay over to the county treasurer the fees collected by their respective offices.

This provision was enacted as section 22 of the Salary Act passed by the General Assembly in 1891. In 1895 the Supreme Court, in the case of *Airy vs. The People*, 21 Colo., 144, in construing this section held that, in order to reconcile it with section 15 of Article XIV of the Constitution, it must be interpreted as requiring each county officer to turn over to the county treasurer only those fees of his office that are above and in excess of the amount of his salary. In other words, the fees collected up to the amount of said officer's statutory salary were the property of the officer, and under the provisions of section 15 of Article XIV of the Constitution the General Assembly was without power to compel such officers to pay the same into the county treasury. But that all sums in excess of the amount of the officers' salaries were subject to legislative control, as expressed in said section 22. This holding has been approved in the following cases:

- Adams vs. The People, 25 Colo., 535.
- Cooper vs. The People, 28 Colo., 87.
- Jefferson County Bank vs. Lanius, 11 Colo. App., 344.
- Blanchard vs. County Commissioners, 15 Colo. App., 412.
- Attorney General's Report, 1907-8, p. 76.

We therefore conclude that it is the law today that each county officer whose salary is paid by statute out of the fees, perquisites and emoluments of his office may retain the same as his property until his salary is paid thereby; that section 2554 of said Revised Statutes does not operate upon said fees until the same exceed the amount of the salary of the county officer collecting the same.

Your second question asks if said officers may also retain said fees in an additional amount sufficient to pay the salaries of their deputies.

We have to advise you that this is an undecided question. The Airy case does not cover it, nor has our attention been called to its determination by the Supreme Court. Section 17 of said Salary Act of 1891 provides for the payment of deputies and assistants to county officers. This section now appears as section 2580, Revised Statutes. We understand that it has been customary to pay said deputies out of the fees of their respective offices before making any transfer of the funds to the county treasury. To a certain extent, the wording of said sections 2554 and 2580 may be said to justify such a procedure. Section 2580 provides that the deputies therein specified shall be paid out of the fees of the office where they are employed, excepting employees of the assessor and of the county superintendent, which two officers are paid directly from the county treasury and not from the fees of their respective offices. (See sections 2574 and 2575, Revised Statutes.)

It seems to be the theory of the law, in these cases where county officers are paid from the fees of their office, that their deputies are also paid from such fees. But whether the deputy has to receive his salary through the county treasury, or may take it direct from the amount of said fees in excess of the principal officer's salary, will have to await determination by a court of review.

We are of the opinion, however, that all those deputies enumerated in said section 2554, according to the provision thereof which specifies that they "shall be paid out of said funds and no others" (which is not attacked in the Airy case), can be paid only from the fees collected by their respective offices, whether said fund remains in their office or is in the hands of the county treasurer, designated as the "fee fund" of their particular office.

You next ask in regard to the monthly reports to the chairman of the board of county commissioners by county officers required by section 2552 of said Revised Statutes, and inquire what redress the county commissioners have on the failure of the county officers to make such reports.

This provision was enacted as section 20 of said Salary Act of 1891 and is discussed in the Airy case. That opinion clearly announced that its determination in regard to the amounts of money required to be turned over to the county treasurer must not be understood as having any effect upon the monthly reports required from the county officers. It is our opinion that the law today requires such monthly reports from each county officer enumerated in said section 2552, but, as is stated in the Airy case, the said section fails to provide a penalty for the violation of said section, and the act does not make such failure to report a crime or misdemeanor. However, we believe that, under a proper set of facts, the county commissioners can compel said county officers by mandamus to make said reports.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

By THEODORE M. STUART, JR.,  
Assistant Attorney General.

LETTER NO. 4.

Denver, Colorado, July 10, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—We have run into conditions in some of the counties in regard to expense allowed the sheriff. It seems that expenses in some of the counties are charged whether the sheriff goes two blocks or 200 miles in performance of his services. Is there any law pertaining to matters of this kind? Is the sheriff allowed expenses in all cases, and if not, in what cases?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, July 12, 1911.

Mr. H. J. Leddy, Public Examiner, Denver, Colorado.

My Dear Sir—Yours of July 10, in relation to fees allowed to sheriffs, duly received.

Your letter is too indefinite to answer accurately. I will say, however, the law is that the sheriff is entitled to mileage for each mile actually and necessarily traveled in serving each writ, subpoena or other process—varying in different counties according to the class of counties in which he lives. This, as a rule, is supposed to cover expenses.

However, for various services he is allowed, besides mileage, actual expenses. For instance, for levying execution, writ of attachment or replevin on personal property; for serving a writ with a posse comitatus; also, for transporting insane and other persons, he is allowed mileage and other expenses. He is also allowed the necessary expenses of his guards in certain cases; and for sales of real estate on execution, decree or order of court, as well as for pursuing and capturing parties charged with crime or felony, beyond the limits of the county; and, possibly, in various other cases.

The law is laid down fully in sections 2532 and 2533 of the Revised Statutes of Colorado of the year 1908.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.  
By GEORGE W. TALBOT,  
Special Counsel.

LETTER NO. 5.

Denver, Colorado, May 11, 1911.

Hon. Benjamin Griffith, Attorney General, Building.

Dear Sir—Referring to sections 2537 and 3460, which relate specifically to irrigation tax collections, these laws seem to conflict.

Will you kindly advise what percentage, as a fee, county treasurers should make on irrigation tax collections?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, May 17, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—I have your letter of May 11, inquiring as to the construction to be put upon sections 2537 and 3460 of the Revised Statutes of 1908, with reference to the fees of county treasurers on tax collections in irrigation districts.

Section 2537 was enacted in 1897, being section 1 of an act approved April 10 of that year, found at page 159 of the Session Laws of 1898, and prescribes the general fees and charges of the county treasurer.

Section 3460 is the amendment adopted in 1907 to an act approved May 3, 1905, found at page 246 of the Session Laws of 1905, providing for the organization of irrigation districts. The act provides for the collection of certain special taxes within such districts, and the amendment provides for a special fee, to be fixed within certain limits by the board of directors of the irrigation district, and which shall be considered as a part of the regular salary of the county treasurer, as provided by law.

The amendment of 1907 repeals all acts and parts of acts inconsistent therewith, and, being a later enactment, it controls in the matter of fees for the collection of these special taxes.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.  
By A. A. LEE,  
Deputy Attorney General.

LETTER NO. 6.

Denver, Colorado, April 7, 1911.

Mr. B. Griffith, Attorney General, Building.

Dear Sir—Will you kindly refer to section 2569, on page 730, and section 1496, on page 492, of the Revised Statutes of 1908, relative to compensation of county judges and the record of probate matters.

In some of the counties the commissioners have paid the probate judge the difference between the earnings of his office and \$500 referred to in section 1496. Will you kindly advise as to the legality of these payments?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, April 12, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—I have your letter of April 7, inquiring as to the interpretation of sections 2569 and 1496 of the Revised Statutes of Colorado of 1908, relative to the compensation of county judges.

On this question there is a controlling precedent for this office in the opinion of Attorney General Miller, found at page 75 of his report for 1903-1904. It is based upon the amendment of 1899, which has been superseded by chapter 201, found at page 487 of the Laws of 1909; but the two acts are identical in so far as the language to which your inquiry is directed is concerned.

The act of 1899 amended section 1496, which was passed in 1889. Attorney General Miller's opinion concludes as follows:

"The provision with reference to fixing the minimum compensation of county judges at five hundred dollars per annum is not in the amendment, so that, under the existing law, there is no minimum salary, but, instead, a maximum salary of one thousand dollars per annum for a county judge of a county of the fifth class \* \* \* but by the express provision of the amendment above referred to, such salary is to be paid out of the fees and emoluments 'and not otherwise.' So that, if the fees and emoluments amount to less than one thousand dollars per annum, the county judge receives such amount, whatever it may be."

It is my opinion that section 2569 of the Revised Statutes of 1908 and chapter 201 of the Laws of 1909 control the compensation of county judges in the matter under consideration, and that the county commissioners are no longer authorized to make the payment provided for in section 1496 of the Revised Statutes.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General  
By A. A. LEE,  
Deputy Attorney General.

LETTER NO. 7.

Denver, Colorado, May 11, 1911.

Hon. Benjamin Griffith, Attorney General, Building.

Dear Sir—Referring to sections 2537 and 5723 relative to certificate of purchase, and fees pertaining thereto. These sections are apparently in conflict, and I wish to ascertain your opinion as to whether the treasurer shall charge 25 or 50 cents as a fee for business of this nature; also whether it is proper that 5 cents be charged for each tract, or 5 cents for each additional tract after the first.

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, May 17, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—I have your letter of May 11, referring to sections 2537 and 5723 of the Revised Statutes of 1908, and asking for an opinion as to the charge to be made by county treasurers for the certificate of purchase therein referred to.

Section 2537 was adopted in 1897, and section 5723 was adopted in 1902, being section 174 of "An Act in relation to public revenue," approved March 22, 1902, by section 237 of which all acts and parts of acts in conflict therewith were repealed.

Section 5723, therefore, controls in the matter of treasurer's fees for certificate of purchase; and he is entitled thereunder, in addition to said fee of 50 cents, to 5 cents for each and every tract of land described in such certificate.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.  
By A. A. LEE,  
Deputy Attorney General.

LETTER NO. 8.

Denver, Colorado, April 24, 1911.

Mr. Benjamin Griffith, Attorney General, Building.

Dear Sir—Will you kindly refer to section 5531, page 1301, in the Revised Statutes of 1908, which relates to the expense incurred in the assessment or collection of taxes?

This section reads:

*"State Not Pay Expense of Collection—Section 4. No expense incurred in the assessment or collection of taxes shall be paid by the state, except as otherwise provided herein."* (Laws of 1902, page 44, section 4.)

Under the heading of "Fees of County Treasurer," section 2537, page 721, he is allowed upon all moneys received for town and city taxes, and upon all school taxes, a percentage, as a fee for collection. I find that some of the county treasurers have charged the county and not the state with a commission for collecting state taxes. This doubtless is wrong, but I would like to have you advise as to whether the county treasurer has any legal authority for assessing a percentage for the collection of state taxes, either chargeable against the state or against the county.

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, May 17, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—Under date of April 24 you ask for an opinion "as to whether the county treasurer has any legal authority for assessing a percentage for the collection of state taxes, either chargeable against the state or against the county."

Section 2537 of the Revised Statutes of 1908, found at page 721 thereof, is as follows:

"The county treasurer shall charge and receive the following fees and commissions:

Upon all moneys received by him for town and city taxes, whether such towns or cities be incorporated under the general laws or by special charter, and anything in said charter to the contrary notwithstanding, and upon all school taxes in counties of the first class, one per cent; in counties of the second class, \* \* \*

Upon all moneys received by him for taxes of every other kind in counties of the first class, one per cent. \* \* \*"

Section 2570 of the Revised Statutes of 1908 provides that county treasurers shall receive as their only compensation an annual salary, to be paid quarterly, out of the fees, commissions and emoluments of their respective offices, and not otherwise.

Subsequent to the acts by which these provisions were made, and as a part of the Revenue Act of 1902, the following provision was made:

"No expense incurred in the assessment or collection of taxes shall be paid by the state, except as otherwise provided herein."

Laws of 1902, p. 44, sec. 4 (R. S. 1908, sec. 5531).

The same act also provides:

"That each county is responsible to the state for the full amount of tax levied for state purposes."

Sec. 202 (being sec. 5750 of the Revised Statutes of 1908).

And the act of 1902 repeals all acts and parts of acts in conflict therewith. (Sec. 237.)

It is clear from these provisions that the county treasurer cannot charge or receive any fees or commissions from the state for the collection of state taxes. This has heretofore been decided by this department.

See Report of Attorney General, 1905-6, pp. 52, 216.

The only question remaining, therefore, is as to the right of the county treasurer to collect from the county the percentage chargeable for the collection of state taxes.

Section 2537 of the Revised Statutes, 1908, specifically provides that the county treasurer shall charge and receive the specified fees and commissions upon all moneys received by him for taxes of every kind.

The act of 1902 provides only that no expense incurred in the assessment or collection of taxes "shall be paid by the state."

It is the apparent intent of section 2537 that certain compensation in the form of a percentage shall be allowed to the county treasurer for his efforts in collecting the various items of taxes. This is just and proper, and conducive to diligence in the

performance of his duties by the county treasurer. From the fees so collected his salary is paid. If the amount of his salary is not collected into the treasury in the form of fees, he does not receive the full amount specified by law.

There is no reason why the county should not be liable in the specified percentage to the county treasurer for his services in collecting state taxes. The county is a subdivision of the state. The funds of the county are

“\* \* \* public property, the property of the state acquired from the people and the property of the county, and to be used and expended for the benefit of the same people and property.

The General Assembly, having the legislative power of the state, determines to what local uses the county funds shall be applied. Its determination and direction may operate unwisely, harshly and unjustly, but that is no argument against this power to direct. It authorizes and causes the funds to be collected, and requires their expenditure for purposes which it determines to be of local interest and benefit, and its determination is final. The judiciary cannot review this determination of the legislative power; cannot inquire whether the legislature, in directing an expenditure of county funds, judged correctly as to its being for the accomplishment of an object of interest or advantage to the inhabitants of the county.”

State vs. St. Louis County, 34 Mo., 546, 570.

Sauganion County vs. City of Springfield, 63 Ill., 66, 71.

The conclusion which it seems necessary to draw from these various statutes is that the county treasurer is performing a public duty in the collection of the state taxes, and that the legislature has seen fit to prescribe that he shall be paid therefor a specified sum from the county treasury; but that the full amount of taxes levied for state purposes shall be paid by the county to the state.

The total compensation of the treasurer is limited, of course, by the statutory provision as to salary.

This was the conclusion reached by the Supreme Court of Idaho, in construing similar provisions for the compensation of a tax collector, in the case of

Guheen vs. Curtis, 31 Pac., 805.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

By A. A. LEE,  
Deputy Attorney General.

LETTER NO. 9.

Denver, Colorado, February 21, 1911.

Attorney General, Building.

Dear Sir—Will you kindly advise whether the county commissioners have any legal right to pay from the county funds auditing firms for examination of county books?

My understanding is that the law provides that the county commissioners themselves audit these accounts.

Will you kindly give me your opinion on this at as early a date as possible?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, March 11, 1911.

Mr. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—Your letter of February 21 makes inquiry as to the legal right of the county commissioners of any county to pay from the county funds bills of auditing firms for the examination of county books, stating that it is your understanding that the law provides that the county commissioners themselves shall audit these accounts.

We are of the opinion that your understanding is based upon section 2553 of the Revised Statutes, which we believe, when construed with section 2552, provides that said commissioners shall audit only the monthly reports of the receipt of fees, commissions and emoluments, and the disbursement of expenses made by the various county officers as provided in said section.

Sections 1335-1340 provide only for the investigation of the accounts and affairs of the treasury of the several counties by order of the District Court and do not apply

to the other county offices. This investigation is meant to be a safeguard over the county funds, but does not purport to be exclusive.

Section 7 of the act establishing the office of public examiner (Laws of 1909, page 458) authorizes the state auditor, public examiner or state examiner, either personally or through a duly appointed representative, at least once a year, to examine into all the financial affairs of every county, public office, and officer, to make inquiry as to the financial condition of the taxing body authorizing the appropriations disbursed by said office, whether the requirements of law have been complied with, and also to investigate the methods and accuracy of the accounts thereof.

We do not believe that such provision is intended to exclude the board of county commissioners from examining into and investigating the records of all the county offices, when necessary to their general supervision of the county affairs.

We believe that, under the broad grant of powers given by section 1204 to the board of county commissioners, said board may, in the exercise of a sound discretion, call in expert accountants for the purpose of a thorough examination and auditing of the books and records of the various county offices, and make provision to pay the expense thereof from the proper fund.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

By T. M. STUART, JR.,  
Assistant Attorney General.

LETTER NO. 10.

Denver, Colorado, May 19, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—We have been carrying on our books an amount of \$4,460.53, which account is owing from Lake County. This indebtedness to the state accrued prior to 1900, and has never been settled, owing to the defalcations of Hayes and Raub, ex-county treasurers of this county. I understand that the defalcations amounted to considerably more than this, which of course was a loss to the county.

My deputy reports that the commissioners have advised that this money which the county lost is unavailable, from the fact that the banks in which the deposits were made have failed, and the treasurers' bondsmen have either died or left the state. What I wish to know is whether we should insist on Lake County paying the state's portion; and, if not, what will be the proper course to pursue, in order to have this amount declared unavailable, and balance it off our books?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, June 28, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—I have your letter of May 19, inquiring if the state should insist upon the payment of the sum of \$4,460.53 from Lake County, which indebtedness accrued prior to 1900, arising, as I understand, from defalcations of certain county treasurers, after the taxes had actually been collected.

I understand further from your letter that the banks in which the deposits of these moneys were made have failed, and the treasurers' bondsmen have either died or left the state.

The answer to your inquiry is to be found in the following provisions of the statutes in force at the time this indebtedness accrued:

"Each county is responsible to the state for the full amount of tax levied for state purposes, excepting such amounts as are certified to be unavailable, double or erroneous assessments, as provided in this act."

2 M. A. S., sec. 3778, p. 2013.

"If any county treasurer prove to be a defaulter, to any amount, of the state revenue, such amount shall be made up to the state within the next three years by additional assessments and levies in such manner, as to amount, as the board of county commissioners may direct. In such case the county shall have recourse to the official bond of the treasurer for indemnity. \* \* \*. Provided, further, that this section shall be construed to mean that the county may maintain an



action, in any court of competent jurisdiction, on the official bond of the county treasurer, in the name of the people of this state, for the recovery of such state revenue, and all other sums due the county from such treasurer, at any time after such defalcation, either before or after levying or collecting the same, as provided in this section."

2 M. A. S., sec. 3868, p. 2048.

In addition to the foregoing, section 3779 provides that taxes delinquent six years may be cancelled; and section 3780 provides that it shall be the duty of the county commissioners to report such cancelled taxes to the auditor of state, who shall give the county credit for the amount of said tax so cancelled.

The effect of the legislation upon this subject is to make each county responsible to the state for the full amount of tax levied for state purposes, except such taxes as are unavailable, double or erroneous assessments.

The answer to your inquiry, therefore, in view of the facts in this case, as stated above, turns upon the meaning of the word "unavailable" as used in section 3778, *supra*; and it would seem to have been used there, when we consider the provisions of section 3868, as meaning only uncollected and uncollectible taxes.

This construction is borne out by the language in *Gartley vs. People*, 24 Colo., 155, which was a case against a county treasurer and his sureties upon his official bond. The court denied him the right to interpose as a defense the fact that he had deposited the county moneys in a supposedly safe and solvent bank, which had subsequently failed.

Referring to this section, the court said, at page 165:

"Aside from the instances therein especially excepted, this makes the liability of the county to the state absolute; so that in this case, should the treasurer's special defense be held good, the county would not, for that reason, be discharged from its obligation to pay over the amount of tax collected for state purposes, although it would have no recourse upon the county treasurer for reimbursement."

It has been held, in construing similar statutes, that the state, by such legislation, elects to deal with the county which is constituted a debtor for the aggregate state tax required to be levied within it; that losses in collections are bound to occur, which losses the legislature has deemed it wise to cast upon the counties.

In the absence of the word "unavailable," which exists in our statute, it has been held that the county is liable for the amount of the levy, though the taxes be not collected.

*State vs. Laramie County*, 8 Wyo., 104, 120, et seq.

The county, and not the state, is responsible for the proper performance by its treasurer of the duties imposed upon him in the collection of the state tax, for reasons well stated in the charge to the jury in a Pennsylvania case, affirmed by the Supreme Court of that state:

"The people of the county alone have authority to select the individual who shall perform that duty, and when selected none other can be employed. They must take care whom they choose for that purpose. To our mind, there is not even the semblance of hardship in making the same persons who select the agent responsible for his acts. It is no new duty thrown on the officer after his election; the people choose him with full knowledge that he must receive the state as well as the county funds. The liability of the county is not, however, put on that position, but on the positive words of the act of the assembly, which holds the county responsible for the tax until paid into the state treasury."

*County of Schuylkill vs. Commonwealth*, 36 Pa. St., 524, 529.

The county being the agency designated by law for the collection of the state tax, its employees', agents' or officers' failure in the performance of their duty is no ground for excusing the county; and you should, therefore, insist upon the collection from Lake County of the amount due the state, as appears in your letter.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

By A. A. LEE,  
Deputy Attorney General.

## LETTER NO. 11.

Denver, Colorado, February 8, 1911.

Mr. B. Griffith, Attorney General, Building.

Dear Sir—Confirming conversation with you on the 6th inst. in regard to the failure of county treasurer to collect interest on delinquent taxes, I will ask for an opinion from you on the following points:

First—Should the county treasurer be held liable for failure to collect interest on delinquent taxes?

Second—Have the county commissioners any legal right to postpone the date of payment on either the first or second installment of the taxes?

Third—Can the county treasurer be held on his bond for failure to collect interest on delinquent tax payments?

Fourth—Is it the duty of the state auditor to see that the state's portion of such revenue is turned into the treasury?

Fifth—What is the penalty, or in what way is the state auditor liable for failure in seeing that the state's portion of such revenue is turned into the treasury?

Thanking you in advance for a prompt answer to this communication, I am,

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, February 10, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

My Dear Sir—I have had under consideration yours of February 8, in which you have asked my opinion on the following points:

“First—Should the county treasurer be held liable for failure to collect interest on delinquent taxes?

Second—Have the county commissioners any legal right to postpone the date of payment on either the first or second installment of the taxes?

Third—Can the county treasurer be held on his bond for failure to collect interest on delinquent tax payments?

Fourth—Is it the duty of the state auditor to see that the state's portion of such revenue is turned into the treasury?

Fifth—What is the penalty, or in what way is the state auditor liable for failure in seeing that the state's portion of such revenue is turned into the treasury?”

In answer to your *first* inquiry, I will say that it is possible for the county treasurer to make all proper efforts to collect said interest and still fail. He is, however, in my judgment, liable for any wilful or negligent failure to collect the same.

Section 3924b, 3 M. A. S. (5690, R. S. 1908), provides as follows:

“On the first day of August in each year the unpaid taxes of the preceding year become delinquent, and shall thereafter draw interest at the rate of fifteen per cent per annum, but the treasurer shall continue to receive payments of the same with interest until the day of sale for taxes; provided, that nothing in this section shall be construed to prevent the collection of the penalty provided for in section 11 of this act.”

Section 11 alluded to is section 3803, 3 M. A. S. (5538 R. S.).

As to your *second* inquiry, I answer, No. The statute, section 3802, 3 M. A. S. (5537, R. S.), provides that one-half of the taxes shall be paid on or before February 1, and the remainder on or before the last day of July in the year following the one in which they were assessed. The county commissioners have of course no right or power to change the statute.

Answering your *third* inquiry, I will say that if the county treasurer's failure to collect is wilful or negligent, he is, in my judgment, liable on his official bond.

As to your *fourth* inquiry, section 3804, 3 M. A. S. (5539, R. S.), is as follows:

“All penalties and interest accruing upon any tax (not including the cost of advertising) shall be distributed when collected between the state, the county and the various municipalities and districts in or for which the tax is levied, in the same proportion as the tax.”

The auditor of state is the general accountant of the state, and should see to it that the state proportion of such delinquent taxes, penalties and interest is turned into the treasury in the same proportion as the tax, as provided in said section quoted.

Answering your *fifth* inquiry, I will say that the penalty seems to be provided in section 3769, 3 M. A. S., and is as follows:

"Any officer who shall wilfully neglect or refuse to perform any of the duties imposed upon him by this act shall be deemed guilty of a misdemeanor, and on conviction shall be punished by fine or imprisonment, the fine not to exceed five thousand dollars nor the imprisonment to exceed one year."

Trusting that the above answers your questions satisfactorily, I remain,

Yours truly,

BENJAMIN GRIFFITH,  
Attorney General.  
By GEORGE D. TALBOT,  
Special Counsel.

LETTER NO. 12.

Denver, Colorado, June 14, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—Relative to reporting condition of shortages to the district attorneys, with instructions that they endeavor to recover for the county such amounts as are available, I have received one query (and doubtless there will be more of the same kind asked by the district attorneys), as follows:

Who is to be the plaintiff in such a suit, and who is to advance the necessary costs and expenses of such a proceeding?

How and from whom is the district attorney to be remunerated for his services?

Will you kindly give me this advice, along with opinions on questions pertaining to Lake County?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, June 19, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—I have your letter of June 14, in which you ask as to the method of prosecuting suits, and paying the necessary costs and expenses with reference to suits brought for shortages in the different counties in the state.

The first question which you ask is as follows:

"Who is to be the plaintiff in such a suit, and who is to advance the necessary costs and expenses of such a proceeding?"

In reply to this question, I beg to call your attention to our statutes, which, it seems to me, are specific with reference to the inquiry.

Section 1811 of the Revised Statutes, 1908, provides that in all suits and proceedings by or against a county the name in which the county shall sue or be sued shall be "The Board of County Commissioners of the County of \_\_\_\_\_."

Section 1177 provides that each organized county shall be a body corporate and politic, and shall have power to sue and be sued; and section 1179 provides that the powers of a county as a body politic and corporate shall be exercised by the board of county commissioners thereof.

Sections 1249, 1250 and 1251 provide how suits shall be conducted which are brought against the bondsmen of the county commissioners, and provide specifically that the district attorney may institute the action in such case, and provide who the plaintiffs and the defendants in such suits shall be. Section 1249 also provides that the county attorney may bring such a suit, or a taxpayer who will insure the costs of the suit.

Section 2096 is a very broad statute with reference to the powers of district attorneys, and provides that every district attorney shall appear on behalf of the state in the several counties of his district, in all indictments, suits and proceedings which may be pending in the District Court in any county within his district wherein the state or the people thereof, or any county of his district, may be a party; and, also, that the board of county commissioners may employ one or more attorneys to appear and prosecute or defend in behalf of the people of the state or such county, in any indictments, action or proceeding.

Section 2099 provides that district attorneys, upon request of any county officer of any county, shall, without fee, give his opinion in writing on all questions of law relating to these offices.

Section 2582 classifies the counties of the state for the purpose of regulating the compensation of district attorneys, and in districts of the third class it is provided that district attorneys shall have certain fees, and, among others, a docket fee of five dollars in all civil cases; and for all collections for the state or for any county of his district, where the amount collected is under five hundred dollars, a fee of five per cent; over five hundred dollars, two and one-half per cent. And I believe it is also true, without question, that where suits are prosecuted in behalf of the county, the county commissioners are empowered to pay out of the county funds the costs of suit.

You also ask as to how and from whom the district attorney is to be remunerated for his services. As before stated, he is entitled to certain fees in civil cases, and also to a certain per cent in case of collection. He is also entitled to certain fees in criminal cases. By section 2581 he is given an annual salary, and this salary, in order to be entitled to the same, he must earn in fees of his office. If there is any surplus over and above his salary, the surplus is paid to the county treasurers of the counties of his district, as provided by law.

So it would seem there is ample provision made by law as to the fees of district attorneys in civil cases, and these fees go to make up his salary, just as his fees in criminal cases do.

Of course, in civil cases brought in behalf of any county, the county for which the suit is brought would pay the fees provided by law to the district attorney.

Very sincerely yours,

BENJAMIN GRIFFITH,  
Attorney General.

LETTER NO. 13.

Denver, Colorado, October 11, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—In Park County the commissioners have allowed, and paid from the county treasury, \$500 per year to the county judge, as a straight salary. This is not out of the fees of the office.

I wish you would advise as to the legality of this disbursement.

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, November 20, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—We have your favor of October 11, in which you call our attention to the fact that in Park County the commissioners have allowed and paid from the county treasury \$500 per year to the county judge, as a straight salary, but not out of the fees of the office.

In reply we desire to call your attention to section 2569 of the Revised Statutes, 1908, fixing the salary of county judges and clerks of county courts. This has been amended (page 487, Session Laws, 1909), but in a way irrelevant to the present discussion.

By this section the salary for county judges in Division "B" of counties of the fourth class is placed at \$1,200 per annum, *"to be paid quarterly out of the fees and emoluments of their respective offices and out of the fees of the office of clerk of the county court actually collected and not otherwise, including the amount to be paid by the county."*

By section 2565, R. S. 1908, Park County is classified in Division "B" as of the fourth class.

Section 1496, R. S. 1908, seems to give the county judge an absolute salary of \$500, payable whether or not the fees "allowed by law for the official business transacted by any county judge" amount to that sum.

We call your attention to a letter to you from this office, dated April 12, 1911, dealing with the construction of these sections cited above (sections 2569 and 1496, R. S. 1908). Therein you are referred to an opinion rendered by Attorney General Miller, at page 75 of his Report for 1903-1904, in which he said:

"The provision with reference to fixing the minimum compensation of county judges at five hundred dollars per annum is not in the amendment, so that under the

existing law there is no minimum salary, but, instead, a maximum salary of one thousand dollars per annum for a county judge of the fifth class. \* \* \* but by the express provision of the amendment above referred to, such salary is to be paid out of the fees and emoluments and not otherwise. So that if the fees and emoluments amount to less than one thousand dollars per annum the county judge receives such amount, whatever it may be."

We believe this correctly states the law as it is now, and conclude that the county judge of Park County should receive \$1,200 as an annual salary, payable out of the fees, if they amount to so much. If not, he is entitled to all there is, whatever it may be. If the fees amount to a sum less than \$500, he has no claim to the latter amount.

Any sum paid, over and above the fees of the office, is without authority of law.

Very truly yours,

BENJAMIN GRIFFITH,

Attorney General

By FREDERICK D. ANDERSON,

Assistant Attorney General.

LETTER NO. 14.

Denver, Colorado, May 17, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—I wish you would advise me relative to the following matters:

In Cheyenne County a special tax levy of 40 cents per acre is assessed on account of the Big Sandy Irrigation Project, which is a regularly organized irrigation company, and a number of the taxpayers have refused to pay this tax, and on this account the treasurer has advertised the land for sale, but no one will bid the land in on account of some legal question. Has the county treasurer right to bid that land in for the county and take up the special levy for the district?

A number of taxpayers have paid, under protest, this levy. What course should the treasurer pursue? Shall he turn the money over to the irrigation company, or hold these amounts paid under protest in trust?

In case the county treasurer bids in for the county the land, will this obligate the county for the 40-cent levy paid under protest?

Very truly yours,

H. J. LEDDY,

Public Examiner.

Denver, Colorado, July 6, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—I have your favor of May 17, in which you ask for advice as to the course of action which the county treasurer of Cheyenne County should take with reference to certain taxes collected for an irrigation district, and with reference to bidding in land sold for the taxes of the district.

If this is a matter which concerns only the county treasurer and the irrigation district, the county treasurer should ask advice of the district attorney, as provided by section 2099 of the Revised Statutes of Colorado, 1908, which is as follows:

"The district attorney, upon request of any county officer of any county within his district, shall, without fee, give his opinion in writing upon all questions of law having reference to the duties of such officer, which may be submitted; and shall file and preserve in his office a copy of all such opinions."

From this it will be seen that, so far as county officers are concerned, they are entitled to written opinions, without charge, from the district attorney, for such questions as you ask, and the district attorney is the officer who is charged with the duty of answering such questions.

Some of your questions involve very important propositions of law, in regard to which the county treasurer has the right and ought to secure the advice of the district attorney.

If this is a case where the county officers alone are concerned, I think you should advise the treasurer to get a written opinion from the district attorney. If, however, your office is interested in the matter, I shall be glad to take it up further and consult with you about it.

Very sincerely yours,

BENJAMIN GRIFFITH,

Attorney General.

## LETTER NO. 15.

Denver, Colorado, July 11, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—I am enclosing letters of June 17 and 21 from county treasurers of Prowers County and Boulder, respectively, in which they advise that the reason they are not paying interest on delinquent taxes to the state is due to the fact of claims pending which the county has against the state for the care of insane.

Will you kindly advise the best manner of procedure as to these matters?

Very truly yours,

H. J. LEDDY,  
Public Examiner

Denver, Colorado, July 14, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—I have your letter of July 11, enclosing communications from the county treasurers of Prowers and Boulder Counties, respectively, and inquiring as to the best manner of procedure for the collection of the interest on delinquent taxes, therein mentioned, which is due from said counties.

As I understand it, the excuse offered for non-payment of the amounts due is that each of these counties respectively has a claim against the state for the care of insane persons.

If so, such claim is to be paid in accordance with the provisions of sections 4134 and 4135, page 1046 of the Revised Statutes, 1908, out of the fund for the support of the insane.

The law provides that the county treasurer shall pay into the state treasury, on or before the first day of each month, all money due the state, remaining in his hands on the first day of that month, transmitting the same by draft or otherwise to the state treasurer, at the expense of the county.

Sections 5693 and 5694, Revised Statutes, 1908.

The claim of these counties for the care of insane persons is payable only out of the specified fund above referred to, and the general moneys of the state in the possession of the county treasurer are not chargeable with a claim against such fund. The law provides the manner in which such claim shall be paid, and, all conditions being complied with, it also provides the remedy for an improper refusal to pay the same. If there is no money in the fund, the county can collect nothing, and it would be manifestly improper to permit it to hold the moneys of the state and apply them on such a claim.

The liability of the county may, accordingly, be enforced by suit; or it might be sufficient to collect these taxes, if the attention of the county treasurer were specifically directed to the provisions of law herein referred to.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

By A. A. LEE,  
Deputy Attorney General.

## LETTER NO. 16.

Denver, Colorado, March 27, 1911

Attorney General, Building.

Dear Sir—Referring to sections 2838, on page 782, and 2573, on page 731, of the Revised Statutes, 1908, which read as follows:

Page 782:

“Section 2838. *Disposition of License Fee Paid to County Clerk.*—When issued by a county clerk, the fee therefor shall be one dollar, one-fourth of which shall be for his personal and private compensation, for filing the application, issuing the license, keeping a record thereof, making a report as hereinafter provided, and all other services connected therewith; one-fourth shall be paid by him into the general fund of his county and one-half paid over by him to the commissioner.”

Page 731:

"Section 2573. *County Clerks—Compensation.*—The county clerks in the several counties in this state shall receive as their *only* compensation for their services an annual compensation, to be paid quarterly out of the fees and emoluments of their respective offices, actually collected and not otherwise, to-wit: In counties of the first class, the sum of forty-six hundred (4,600) dollars. In counties of the second class, the sum of twenty-seven hundred and fifty (2,750) dollars. In counties of the third class, the sum of two thousand four hundred (2,400) dollars. In division 'A' of counties of the fourth class, the sum of two thousand one hundred (2,100) dollars. In division 'B' of counties of the fourth class, the sum of seventeen hundred and fifty (1,750) dollars. In counties of the fifth class, the sum of fifteen hundred (1,500) dollars."

I wish to call your attention to the apparent contradiction in these laws, as the first states that one-quarter of the fee shall be for the personal and private compensation of the clerk, whereas section 2573 states that the county clerks in the various counties shall receive as their *only* compensation for their services an annual compensation, to be paid quarterly out of the fees and emoluments of their respective offices, actually collected and not otherwise.

In this regard will state that some of the county clerks have held out, as their private compensation, 25 cents for services for issuing licenses collected herewith, while others have turned such fees over to the county treasurer.

I wish you would give me an opinion on which I can authorize the different treasurers as to these laws.

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, April 6, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—Under date of March 27 you asked for the opinion of this office as to the construction of section 2838, found at page 782 of the Revised Statutes of Colorado, 1908, providing that, when a hunting license is issued by a county clerk, "the fee therefor shall be one dollar, one-fourth of which shall be for his personal and private compensation, for filing the application, issuing the license, keeping the record thereof, making a report as hereinafter provided, and all other services connected therewith," when considered in connection with section 2573, found at page 731 of the Revised Statutes, 1908, providing that

"The county clerks of the several counties in the state shall receive as their compensation for their services an annual compensation, to be paid quarterly out of the fees and emoluments of their respective offices, actually collected, and not otherwise, to-wit, in counties of the first class, forty-six hundred dollars," etc.

The latter section was passed in 1899, while the former, as it now stands, was passed in 1907, and consequently controls, in the absence of any constitutional provision to the contrary. The only constitutional provisions having any connection therewith are the following:

Article XIV, section 7:

"The compensation of all county and precinct officers shall be as provided by law."

Article XIV, section 15:

"For the purpose of providing for and regulating the compensation of county and precinct officers, the General Assembly shall, by law, classify the several counties of the state according to population and shall grade and fix the compensation of the officers within the respective classes according to the population thereof. Such law shall establish scales of fees to be charged and collected by such of the county and precinct officers as may be designated therein, for services to be performed by them, respectively, and where salaries are provided, the same shall be payable only out of the fees actually collected, in all cases where fees are prescribed. All fees, perquisites and emoluments above the amount of such salaries shall be paid into the county treasury."

Long after the adoption of the foregoing sections as part of Article XIV of the Constitution, the present section 8 of said article was adopted by way of amendment, in 1902, providing for the election of various county officers, and concluding as follows:

"\* \* \* and such officers shall be paid such salary *or compensation*, either from the fees, perquisites or emoluments of their respective offices, or from the general county fund, as may be provided by law. The term of office of all such officers as expire in January, 1904, is hereby extended to the second Tuesday in January, A. D. 1905.

This section shall govern except as hereafter otherwise directed and permitted by constitutional enactment."

These three sections, construed together, can only be held to mean that the compensation of all county officers shall be as provided by law, and that all fees, perquisites and emoluments in excess of such compensation provided by law shall be paid into the county treasury.

The only known construction of this statute was by the District Court of Los Animas County, which passed upon the act of 1903, which did not contain the words "personal and private compensation;" holding that under that act the county clerk could not retain this proportion of the fee as a part of his personal and private compensation.

The amendment of 1907 referred exclusively to this section of the law of 1903, and inserts the words "for his personal and private" compensation. Section 2 thereof provides that "all acts and parts of acts in conflict herewith are hereby repealed."

This clearly distinguishes the present situation from that existing when the opinion of the District Court, above referred to, was rendered.

The last word of the legislature upon the subject of compensation of county clerks provides that one-fourth of the fee herein referred to shall become a part of the personal and private compensation of the county clerk. No language could be more explicit.

It is, therefore, our opinion that the specified proportion of such fee may be retained by the county clerk as a part of his compensation provided by law.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

By A. A. LEE,  
Deputy Attorney General.

LETTER NO. 17.

Denver, Colorado, October 11, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—The commissioners of a certain county have allowed the county treasurer, and paid out of the ordinary county revenue, the following amounts:

Deputy treasurer, salary.....	\$900.00
Amount for making reports to schools.....	112.50
For making tax notices.....	15.00
For entering tax-sale certificates in tax-sale record.....	70.00

I am satisfied that some of these disbursements are illegal, and if my contention is correct, will you kindly confirm this by letter?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, December 8, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—We have your favor of October 11, 1911, in which you call our attention to the fact that the commissioners of a certain county have allowed the county treasurer, and paid out of the ordinary county revenue, the following amounts:

1. Deputy treasurer, salary.....	\$900.00
2. Amount for making reports to schools.....	112.50
3. For making tax notices.....	15.00
4. For entering tax-sale certificates in tax-sale record.....	70.00

Your inquiry is whether or not these disbursements were legal.



We will take the amounts up seriatim:

1. *Deputy treasurer, salary, \$900.00.*

Your letter is not clear as to whether the county treasurer received this money for services performed as his own deputy. If this was the case, it would be an illegal disbursement. We refer you to our communication addressed to you under date of November 3, 1911, written in answer to your inquiry of September 23, 1911, in which we reached this conclusion in answer to a similar question.

If the fees of the office otherwise unexpended were sufficient to pay the deputy's salary, we would hesitate to advise you that paying it from the general county fund would render the disbursement illegal. However, we understand that in this case the fees were exhausted by the payment of the treasurer's salary. The disbursement for the deputy from the general fund would therefore seem improper and illegal.

2. *Amount for making report to schools, \$112.50.*

We understand that this item, as well as items 3 and 4, constitute amounts paid to the county treasurer and received by him as an additional personal salary or compensation.

We assume that this item refers to the duties of the county treasurer in respect to school funds as set forth in Division "D," and particularly section 5903, Chapter 121, of the Revised Statutes of 1908. No salary or compensation is provided for reports of this nature. Section 2570, Revised Statutes, 1908, relates to salaries for county treasurers, which shall be "their only compensation for their services."

We are of the opinion that in the case under discussion no compensation or salary is authorized. If it were, as we have hereinbefore pointed out, it would not be properly charged against the general county fund.

3. *For making tax notices, \$15.00.*

We are aware of nothing in the statutes authorizing additional compensation to the county treasurer for making tax notices. The same considerations would here apply as under item No. 2, above.

4. *For entering tax-sale certificates in tax-sale record, \$70.00.*

Section 5719, Session Laws of Colorado, 1908, directs the county treasurer to make a correct record of all sales of real estate for taxes, and further to,

"immediately after such sale and completion of such record, make and certify a true copy thereof, in a well-bound book to be provided for that purpose, which shall be deposited with the county clerk of the county, and such book or books so certified shall be known as the *record of tax sales of the county*, and shall be in all respects a part of the record of the county clerk's office, as fully as if they had been made by the clerk; and for such service the treasurer shall receive such reasonable compensation as may be allowed by the board of county commissioners; to be paid out of the county treasury."

If the payment in question was for work done in pursuance of this statutory provision, we are of the opinion that the county commissioners might allow the treasurer a reasonable compensation, the question then arising whether this sum would be considered a fee of his office or his private and personal compensation.

We are not prepared to advise you that this contains language sufficiently strong to form an exception or addition to the salary under section 2570, Revised Statutes, 1908, which provides that county treasurers

"receive as their *only compensation for their services an annual salary.*" etc.

Quite different is section 2838, Revised Statutes, 1908, which forms an addition to the stated salary of the county clerk in these words: The fee for issuing a state hunting license is one dollar,

"one-fourth of which shall be for his personal and private compensation."

This section is amended on page 416 of the Session Laws of 1911, providing that "25 cents thereof shall be for the personal compensation of such recorder, \* \* \* and shall be in addition to any other salary or compensation," etc.

The holding of *Airy vs. The People*, 21 Colo., 144, would seem to permit fees for county officers to be stated in any number of separate acts, and we do find provisions of that nature scattered through the statutes. Therefore, the fact that section 5719 is not found in the fee act would, in our opinion, render the compensation in question no less a fee.

It will be noted that the said section 5719, Revised Statutes, 1908, gives the treasurer a "reasonable compensation." "Compensation" would not seem to exclude "fee" and mean only "salary."

Section 517, Session Laws of 1908, dealing with chattel mortgages provides that

"For making a copy of any such mortgage, the recorder shall receive the same compensation as is or may be allowed by law for recording and making copies of deeds to real estate."

There would seem to be no question that this section provides for a fee, and we believe section 5719 also provides for a fee of the county treasurer's office.

We conclude that the last question presented is one which is difficult to answer, no decisions being expressly in point thereon, and the language of the statute not being altogether clear. However, we are of the opinion that the compensation awarded should be considered as a fee of the office, and we believe you would be justified in so considering it until some court of competent jurisdiction decides otherwise.

Yours very truly,

BENJAMIN GRIFFITH,  
Attorney General.

LETTER NO. 18.

Denver, Colorado, December 18, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—I received from Evans, county clerk and recorder of Phillips County, dated December 16, 1911, the following letter:

"Dear Sir—We have received the statement, which you mailed us, of the various amounts charged to this county, in the different state funds, and notice that the rate of taxation on the dollar for state purposes which you have charged us with amounts to 4 1/10 mills on the dollar. The Constitution of our state says that 'the rate of taxation on property for state purposes shall never exceed 4 mills on each dollar of valuation.' (See Article X, section 11, of the state Constitution.)

In making levy for state purposes, our board of county commissioners made a levy of a maximum rate of 4 mills on the dollar, cutting off the 1/10-mill levy of interest on insurrection bonds fund. If you have any suggestions to make in regard to this matter, I would be glad to receive same. I am,

Truly yours,

S. C. EVANS."

Will you kindly furnish me with information sustaining our levy of this year?

Very truly yours,

M. A. LEDDY,  
Auditor of State.

Denver, Colorado, December 27, 1911.

Hon. M. A. Leddy, Auditor of State, Denver, Colorado.

Dear Sir—I have your letter of December 18, in which you enclose copy of letter from S. C. Evans, county clerk and recorder of Phillips County, in which he states that the board of county commissioners of his county extended the levy for the state tax at 4 mills on the dollar, cutting off the 1/10-mill levy for interest on insurrection bonds. In other words, while the levy is made by the State Board of Equalization this year at 4 1/10 mills on each dollar of valuation, the county commissioners of Phillips County have ignored the order of the board and have extended the levy at the rate of 4 mills on each dollar of valuation.

As a justification therefor, section 11 of Article X of the Constitution is relied upon, to the effect that the rate of taxation on property for state purposes shall never exceed 4 mills on each dollar of valuation. We have no quarrel with this section of the Constitution, and it has always been upheld by the courts; but, in construing it, the courts have always called attention to the fact that the levy here referred to is only for ordinary purposes of state government; that extraordinary purposes, such as expenses incurred in suppressing insurrection, rebellion, etc., do not come within the inhibition of this section of the Constitution.

The case of *In re State Board of Equalization*, 24 Colo., 446, is squarely in point on this question. That was a case in which Mr. Justice Campbell delivered the opinion of the Supreme Court, and it was there held that that portion of the public debt created to meet expenditures for suppressing insurrection does not fall within the limit of section 11, Article X, of the Constitution, limiting the rate of taxation for state pur-

poses to 4 mills on each dollar of valuation, and that the legislature might appropriate any sum required for suppressing insurrections and levy any rate necessary to pay the same.

The question presented in that case was propounded by the governor for the State Board of Equalization, to the Supreme Court, and was as follows:

"In view of the several constitutional and statutory provisions, is it lawful for the Board of Equalization to levy, and for the several county assessors to extend upon the tax rolls, and for the several county treasurers to collect, a special tax, sufficient to pay the interest upon the bonded indebtedness of the state, in addition to and in excess of the levy of 4 mills upon each dollar of valuation?"

The court answered this question definitely in the affirmative. Under the circumstances, therefore, there can be no justification for the action of the county commissioners of Phillips County, and they should immediately comply with the law, and extend the levy at the rate of 4 1/10 mills on each dollar of valuation.

Trusting that the foregoing sufficiently answers your letter, I remain.

Very sincerely yours,

BENJAMIN GRIFFITH,  
Attorney General.

LETTER NO. 19.

Denver, Colorado, September 22, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—I am attaching hereto a statement showing the back taxes due on the Emma Gold Mining Company of Dolores County.

I am informed that this is one of the few paying propositions in the county, and they absolutely refuse to pay taxes, and have been getting away with it, as you will see from the enclosed statement, since the year 1906, when the best portion of their holding was sold for taxes. Subsequently, as you will also notice, other portions have been sold and taken up by the commissioners for the county of the tax sales, upon the advice of the county attorney. However, no tax deed can issue to the county, as is usual in the case of an individual, and, as a result, the county is unable to take any action to oust the former owner, who is still operating.

As the state has an interest in this matter in the way of taxes, it would seem that some action might be taken through your office. The county itself is in bad condition, as far as material prosperity is concerned, and is unable financially to take this action itself.

Will you kindly advise what rights the state can protect in this matter, and oblige,

Very truly yours,

H. J. LEDDY,  
Public Examiner.

STATEMENT OF TAXES ON THE EMMA GOLD MINING COMPANY'S PROPERTY LOCATED AT DUNTON, COLORADO.

Certificates Nos. 162 to 168, inclusive, dated December 26, 1906, covering delinquent taxes for the year 1905.....	\$1,343.12	
Interest to date from date of sale.....	658.13	
		\$2,001.25
Certificates Nos 165 to 175, inclusive, dated November 19, 1909, covering delinquent taxes for the year 1907.....	\$ 587.12	
Interest from date of sale to date.....	152.65	
		739.77
Certificates Nos. 176 to 181, inclusive, dated November 19, 1909, covering delinquent taxes for the year 1908.....	\$ 871.83	
Interest from date of sale to date.....	226.68	
		1,098.51
Certificates Nos. 65 to 70, inclusive, dated November 16, 1910, covering delinquent taxes for the year 1909.....	\$ 543.40	
Interest from date of sale to date.....	54.34	
		597.74
Taxes for the year 1910.....	\$ 897.35	
Interest to date.....	22.43	
		919.78
		<hr/>
Yours truly,		\$5,357.05

CHARLES WILLIAMS,  
County Treasurer, Dolores County.

Denver, Colorado, October 23, 1911

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—We have your favor of the 22nd of September, in which you call our attention to the fact that the Emma Gold Mining Company, a corporation owning property in Dolores County, permits its mine to be sold for taxes each year; that thereupon the mining property is sold by the county, and, there being no bidders at public sales held by the county, the county buys in the property at tax sale and takes a certificate of purchase therefor; that no tax deeds have issued to the county, upon the advice of the county attorney, and, as we understand it, no one cares to buy the tax certificates, and, hence, no individual ever takes a tax deed—thus leaving the property in the possession of the Emma Gold Mining Company, which continues to operate it; that this situation results in the mining company being permitted to operate its mines without paying taxes.

The first question suggested by your letter, as we understand it, is whether the county itself may not become the owner of this property, and thus shut out the mining company from further operating the same under the circumstances.

It is well established that the only way that the county could become the owner of the property through these tax sales is by virtue of a deed being issued to the county. While the tax sales and the certificates of purchase issued to the county give the county a lien on the property, yet this lien is not such as to permit the county to take possession and become the owner of the property without the issuance of a tax deed to the county.

Under section 3900 of 2 Mills' Annotated Statutes, it was provided that the county might take a deed on certificates of purchase issued to it. This law has been changed, however, as will be noticed by examining section 5726 of the Revised Statutes, 1908, so that the county itself can no longer become grantee in such a deed; for that statute expressly precludes the county from taking a tax deed.

By chapter 197 of the Session Laws of 1911, and particularly section 4 thereof, it is provided that a tax deed might issue to a city or a city and county, and by "city and county" we understand that the City and County of Denver is meant. But from an examination of this section it seems that, so far as the county itself is concerned, it cannot take a deed.

The remedy that the county has in this matter is to sell its tax certificates to any person who desires to purchase the same, upon payment to the treasurer of the amount bid, together with the interest and penalties. Or the county may, by order of its board of commissioners, authorize the sale of these tax certificates for a less sum than that bid.

So that the County of Dolores in this case has the remedy of selling its certificates of purchase to any person for the whole amount, if it can be secured, or for any such amount as the county by its board of commissioners may determine upon. (See sec. 4, p. 567, Session Laws of 1911.)

In our opinion, therefore, the county cannot secure a deed upon these certificates of purchase, and its remedy lies in selling the same for such sum as it may be able to secure, to any person who desires to purchase; and that person, upon certain conditions, may secure a tax deed.

See *Dimpfel vs. Beam*, 41 Colo., p. 25, at p. 27, for legislation.

"A county cannot take a tax deed. It cannot realize upon certificates issued to it except by redemption from the sale or disposition of such certificates."

*Buchanan vs. Griswold*, 37 Colo., 18, 21.

The remaining question suggested by your letter, as we understand it, is whether there is any available means of collecting the back taxes of the Emma Gold Mining Company, other than by disposition of tax certificates issued according to law.

Collection by means of a law action suggests itself; but in our opinion such a proceeding is not available unless made so by statute, particularly where sale to enforce collection is provided, as in this state. The principle is found in *Black on Tax Titles*, sections 54 and 45, and is the law in Colorado.

"While it has been held in some cases that the imposition and assessment of a tax creates a legal obligation to pay, upon which the law will raise an assumption, notwithstanding the statute has given a specific remedy, yet the clear weight of authority is to the effect that when the statute undertakes to provide remedies, and those given do not embrace an action at law, such an action will not lie. *Cooley on Taxation* (2d ed.), p. 16, and cases cited in note 3. Nor will a suit in

equity lie to enforce the lien upon real estate given by statute, but such lien must be enforced by strict compliance with the requirements of the statute. \* \* \* It follows that the judgment rendered and the decree imposing a lien upon the real estate are erroneous."

Montezuma Valley W. S. Co. vs. Bell, 20 Colo., 175, 177.

Our statutes do not provide for an action to collect taxes upon real estate, but do provide for tax sales.

So far as we are advised, there is no other remedy that may be employed to collect the delinquent taxes of the Emma Gold Mining Company than that in connection with the statutory sales, to which we have referred.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

By FREDERICK D. ANDERSON,  
Assistant Attorney General.

LETTER NO. 20.

Denver, Colorado, September 20, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—I wish to know the proper rate of commission the county treasurer is allowed on collections belonging to the Forest Reserve Fund. Will you kindly advise whether this is to be 5 per cent or 1 per cent?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, October 9, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—I have your letter of September 20, inquiring as to the proper rate of commission to be allowed to the county treasurer on collections belonging to the "Forest Reserve Fund."

I presume by this fund you mean those payments provided for by chapter 3 of the Session Laws of 1911, which provides that moneys to which the various counties of the State of Colorado may become entitled under the so-called Agricultural Appropriation Act of Congress shall be paid to the various county treasurers.

If so, I am of the opinion that that clause of section 2537 of the Revised Statutes, 1908, which allows the county treasurer 1 per cent "for receiving all moneys other than taxes in counties of every class," would apply, and his compensation would be limited to 1 per cent upon such moneys.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

By A. A. LEE,  
Deputy Attorney General.

LETTER NO. 21.

Denver, Colorado, September 23, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—In a certain county, county commissioners allowed \$900 per year for clerk hire, as a deputy to the county treasurer. The county treasurer did not hire a deputy or clerk, but retained \$900 in one year, and \$895 in another year, on account of the county commissioners appropriating this money. I understand that the treasurer contends that he did this extra work himself, and therefore was entitled to these amounts.

Will you kindly advise whether he legally has a right to these amounts, and whether the commissioners were authorized in allowing this disbursement?

Very truly yours,

H. J. LEDDY,  
Public Examiner

Denver, Colorado, November 3, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—We have your esteemed favor of September 23, wherein you inquire whether the allowance made by a board of county commissioners for clerk hire to the county treasurer may be retained by said treasurer upon the contention that he did not hire a deputy or clerk, but did the extra work himself. In reply I beg leave to submit the following:

The following sections of the Revised Statutes of Colorado, 1908, are pertinent to this question:

Section 2580 allows county treasurers, among other county officers, to employ deputies and assistants under the direction of the board of county commissioners, and provides that the salaries of said assistants be paid

“out of the fees, commissions and emoluments of the office wherein employed (except employes of county assessor and of county superintendent, who shall be paid out of the county treasury), the compensation and time of service to be fixed by the board, the selection of said deputies and employes to be made by the officer authorized to employ them: \* \* \*”

There seems to be no authority in said section for a county officer to appoint himself his own deputy or clerk, and draw an additional salary as such, and the implication in our opinion is against it.

Section 2570, Revised Statutes of Colorado, 1908, would seem to limit the salary of county treasurers, in these words:

“The county treasurers of the several counties of this state shall receive as their only compensation for their services an annual salary, to be paid quarterly out of the fees, commissions and emoluments of their respective offices and not otherwise, to-wit: \* \* \*” (Here the various sums in the different classes of counties follow.)

Section 1318, Revised Statutes of Colorado, 1908, allows the appointment by the county treasurer of a deputy,

“who, in the absence of the treasurer from his office, or in case of vacancy in said office, for any disability of the treasurer to perform the duties of his office, may perform all the duties of the office of treasurer, until such vacancy be filled or such disability removed.”

Thus it does not seem that a county treasurer could appoint himself as his own deputy.

There is no authority, either in the sections cited or elsewhere, so far as we are advised, allowing the county treasurer to retain this money.

Yours very truly,

BENJAMIN GRIFFITH,  
Attorney General.

By FREDERICK D. ANDERSON,  
Assistant Attorney General.

LETTER NO. 22.

Denver, Colorado, September 27, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—In the investigation of a certain county, it appears that, in addition to all regular fees, the following officers were allowed additional amounts by the county commissioners, as follows:

County treasurer, for installing new index system showing the ownership of mining claims.....	\$250
County clerk, for installing new voucher system.....	300
Judge of the County Court, for rendering court record.....	400
Total.....	\$950

The question has arisen as to whether or not the commissioners have the right to install a new system in any of the county offices; and, if so, when a change is made as

to the methods, is the officer required to make such a change entitled to such compensation?

It has occurred to me that the county clerk might be entitled to the above amount, under the heading of "services to the board of county commissioners," at so much per diem. Will you kindly advise?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, November 2, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—We have your favor of September 27, in which you call our attention to the fact that, in a certain county, in addition to all regular fees, the following officers were allowed additional amounts by the county commissioners, as follows:

County treasurer, for installing new index system showing the ownership of mining claims .....	\$250
County clerk, for installing new voucher system.....	300
Judge of the County Court, for rendering court record.....	400
Total.....	\$950

Your two inquiries, as we understand them, are:

First—Whether or not the county commissioners have a right to install a new system of keeping records or accounts in any of the county offices.

Second—Whether, if a change can be made, the officer required to make such change is entitled to compensation therefor.

1. In our opinion, the board of county commissioners has the implied authority to install a new system of keeping the records and accounts of the board, providing, of course, that no statutory provision is violated by the new method, and providing, in the opinion of the board, a necessity for making a change exists.

While it does not exactly cover the point, the case of Leonard vs. Board of County Commissioners of Garfield County, 8 Colo. App., 338, in principle supports the view expressed above. At page 343 the court says:

"The charge which follows is for indexing 'Book A' of the records of the board. The statute did not require the performance by him (the county clerk) of that kind of service, but the board directed him to cause the indexing to be done. Notwithstanding there is no express statutory provision for such work, we think it was clearly within the general authority of the board to order it. Indexing facilitates the examination of the records, and where these are voluminous it would seem to be almost a matter of necessity. It is certainly a benefit to the county to have its records indexed. The authority to order the work need not be conferred in express words. If it results from powers which are conferred, the action of the board in making the order is valid. — Roberts vs. People, 9 Colo., 458; Garfield County vs. Leonard, 3 Colo. App., 576."

We see no objections to the board furnishing necessary facilities to other county officers in keeping the accounts and records.

2. Are the officers making the change entitled to compensation?

In our opinion, the county clerk, as clerk of the board, would be entitled, under section 2538, Revised Statutes of Colorado, 1908, to receive as a fee of his office five dollars (\$5) per day for each day actually employed under the order of the board, eight hours constituting one day's work. Money thus received would not be a personal compensation or salary, but a fee of his office.

Section 2527, Revised Statutes of Colorado, 1908, provides that

"The legal fees to be charged and collected by the several officers hereinafter named, shall be as follows in the respective classes to which they belong: \* \* \*"

There is no provision in the sections that follow for fees to the county treasurer or judge of the County Court for performing the acts detailed in the first paragraph of this opinion. The salaries of the county treasurer and the judge of the County Court are fixed by law, and it does not seem that additional services, for which no salary or

other compensation is given, entitle them or their offices to additional amounts from the county.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

By FREDERICK D. ANDERSON,  
Assistant Attorney General.

LETTER NO. 23.

Denver, Colorado, April 21, 1911.

Mr. Benjamin Griffith, Attorney General, Building.

Dear Sir—Will you kindly advise whether or not it is proper for the clerk of the District Court to withhold, as his personal and private compensation, all moneys received from the issuing of naturalization papers?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, May 16, 1911.

Hon. H. J. Leddy, Public Examiner, State Capitol.

Dear Sir—In yours of April 21 you ask "whether or not it is proper for the clerk of the District Court to withhold, as his personal and private compensation, all moneys received from the issuing of naturalization papers."

Such right of a clerk of the District Court depends upon the construction of the laws of 1891, page 309, being section 2529 of the Revised Statutes, 1908, which reads as follows:

"From and after the passage of this act, the clerks of the District Courts of this state shall continue to charge and collect fees as provided by law; but the fees so collected shall be the money of the county in which the clerk is acting, and shall by him be accounted for as hereinafter provided."

Section 2530 of the Revised Statutes of 1908, provides that all fees collected by said clerks shall be paid into the county treasury; and section 13 of the act of Congress of June 29, 1906, as amended—the latter act being the Naturalization Act—provides as follows:

"The clerk of any county collecting such fees is hereby authorized to retain one-half of the fees collected by him in such naturalization proceeding. \* \* \*

That the clerks of courts exercising jurisdiction in naturalization proceedings shall be permitted to retain one-half of the fees collected in any fiscal year, up to the sum of three thousand dollars."

It is unquestionably the purpose of our statute that the compensation of the clerk of the District Court shall be limited to the salary fixed by law for the duties which he shall perform, as defined by the statute. The duties performed under the Naturalization Act, however, are not created by the state, but by the United States. Congress has made the clerk of this court an agent of the national government in naturalization proceedings, and his duties, as determined by the act of Congress, are entirely separate and apart from his official or ex-official functions as clerk of the District Court.

It is the apparent intention of Congress in the Naturalization Act to give to clerks of state courts extra compensation for the extra service required, which compensation is manifestly personal and no part of the moneys of the particular county in which the clerk happens to serve.

This construction has been given to similar statutes, when construed in connection with the Naturalization Act, by the Supreme Courts of the States of Utah and Massachusetts.

The Supreme Court of Utah says:

"It seems clear to us that the duties which appellant discharged and the services rendered by him by virtue of the act of Congress aforesaid, are not duties which are imposed nor services which are rendered as a part of the county office to which he was elected and of which he was the incumbent during the time in which the fees in question were earned and received by him. If this be so, then the salary which he received as compensation for discharging the duties of such



county office was not intended to, and did not, constitute compensation for the extra-official services which he rendered as an agent of the general government in discharging the powers conferred on him by the act of Congress aforesaid, and for which services the fees in question were allowed him by the national and not by the state government."

Eldredge vs. Salt Lake County, 106 Pac., 939 (Utah, 1916).

The Supreme Court of Massachusetts, in the case of *Inhabitants of Hampden vs. Morris*, 93 N. E., 579, has said that the legislature of that state cannot, by a statute passed subsequent to the Naturalization Act, require the payment by the clerk of these fees to the particular county.

See also: *United States vs. McMillan*, 165 U. S., 504.

It is therefore my opinion that the clerk is personally entitled to such fees.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

LETTER NO. 24.

Denver, Colorado, July 25, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—1. Can the county, in bidding in delinquent tax sales certificates through its commissioners, compel the treasurer to issue one certificate for several tracts, and also 5 cents for each additional tract after the first; or has the treasurer the right to make a certificate for each parcel or lot, and charge the county for each individual piece? This case, of course, would swell the fee revenue of the office.

2. After the county holds tax certificates, can the treasurer advertise them every year, and each year charge the county for issuing new certificates and advertising these certificates for sale? If the treasurer has done this, and without legal authority, what is the proper mode of procedure to recover from such treasurer funds so disbursed?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, August 25, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—I have your letter of recent date, inquiring whether the county can compel the treasurer to issue one certificate for several tracts of land which it bids in at tax sales.

I can see no reason why the provisions of section 5723 of the Revised Statutes of Colorado, 1908, would not apply to the county as well as to any other purchaser at such sale. In that section is found the following:

"If any purchaser shall become the purchaser of more than one parcel of property, the whole shall, at his request, be included in one certificate."

The county would, therefore, seem to have the right to demand that the treasurer issue but one certificate for the several tracts sold.

Your letter also contains the following further inquiry:

"After the county holds tax certificates, can the treasurer advertise them every year, and each year charge the county for issuing new certificates and advertising these certificates for sale?"

I know of no provision of law under which the treasurer can advertise for sale tax certificates held by the county. If the treasurer has done this, a demand upon him for advertising fees wrongfully exacted by reason thereof ought to cause him to return the amount so collected, upon its being demonstrated to him that he had no authority for his action.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

By A. A. LEE,  
Deputy Attorney General.

## LETTER NO. 25.

Denver, Colorado, September 27, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—Will you kindly advise whether or not county commissioners, for such work as viewing roads, etc., are entitled to mileage and expense, or mileage or expense? Also advise whether there is anything in the statutes defining or stating what constitutes a meeting of the board of county commissioners?

Are county commissioners entitled to mileage to and from their home every day, if in continuous session?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, November 3, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—We have your favor of September 27, in which you make several inquiries concerning boards of county commissioners. We will take these inquiries up separately:

First—"Will you kindly advise whether or not county commissioners, for such work as viewing roads, etc., are entitled to mileage and expense, or mileage or expense?"

We assume by this question that you have in mind cases where county commissioners in the performance of their duties, as such, are called to view certain roads within their county.

Under these circumstances, when conveyances have to be hired, etc., we see no objection to the commissioners being entitled to their actual expenses incurred in viewing such roads, but we know of no provision which would entitle them to mileage.

Second—"Also advise whether there is anything in the statutes defining or stating what constitutes a meeting of the board of county commissioners?"

Section 6 of Article XIV, Colorado Constitution, contains the following:

"In each county having a population of less than seventy thousand (70,000) there shall be elected, for a term of four years each, three county commissioners, who shall hold sessions for the transaction of county business as provided by law; any two of whom shall constitute a quorum for the transaction of business \* \* \* ; when the population of any county shall equal or exceed seventy thousand (70,000), the board of county commissioners may consist of five members, any three of whom shall constitute a quorum for the transaction of business, \* \* \*"

Section 1190, Revised Statutes of Colorado, 1908, provides for meetings in these words:

"Each board of county commissioners shall meet at the county seat of each county on the first Monday in January, April, July and October, in each year, and at such other times as in the opinion of the board the public interest may require."

Section 1191, Revised Statutes of Colorado, 1908, provides that

"\* \* \* the commissioners shall sit with open doors, and all persons conducting themselves in an orderly manner may attend their meetings; and they may establish rules and regulations to govern the transaction of their business."

Section 1194, Revised Statutes of Colorado, 1908, concerns meetings in counties having one hundred thousand or more inhabitants and provides that

"Each board of county commissioners of said counties shall hold, at the county seat of each county, at least two meetings in each week of each year; provided, however, that in the months of July and August of each year the board will not be required to hold more than two meetings in each of those months."

Section 1195, Revised Statutes of Colorado, 1908, provides a penalty in counties having one hundred thousand or more inhabitants for absence of any member from any regular meeting.

In the case of *People ex rel. Jones vs. Carver*, 5 Colo. App., 156, at page 161, the court says:

"The powers of the board are statutory, and are limited by the terms of the statute. No authority is conferred upon them to transact any business except at meetings held at the times prescribed by the statute, or at such other times as in the opinion of the board the public interest may require. The necessity for such further meetings and the times of holding them are left to the exclusive determination of the board. The statute is silent as to the manner in which their opinion upon the subject shall be expressed, and as to how the meetings shall be convened. Of course, at any legal meeting, after organization, another meeting may be ordered and the time for it fixed; the members would be bound to take notice of the fact of its being ordered; and if a quorum is in attendance at such subsequent meeting, its proceedings will be regular. But unforeseen contingencies may arise after a meeting has adjourned which require action before the date fixed by statute, and some other method of convening the board must be resorted to. In such case, if the board should voluntarily come together, or should be gotten together in any manner, the fact of the transaction of business at the meeting so held, would probably be a sufficient expression of their opinion of the necessity of the meeting; but as the statute does not confer upon any one member the authority to call such meeting, and it belongs to the board alone to judge of the propriety of holding it, and their judgment can be expressed only after they come together, to make the meeting one at which such expression can be given, all the members must be present."

The statutes and decisions thus seem to distinguish between general and special meetings of the board. We are not aware of any further sections, other than those cited, defining or stating what constitutes a meeting of the board of county commissioners.

In the biennial report of the attorney general for 1907-1908, at page 197, is an opinion by Horace Phelps, deputy attorney general, to Robert C. Yeaman, under date of June 18, 1908, in which he says:

"I seriously doubt whether a meeting of the board of county commissioners, held secretly or without the presence either of the county clerk or his deputy, would be a valid meeting. While not exactly covering the point the following cases in principle support my view as above expressed:

*Packard vs. Board of County Commissioners*, 2 Colc., 338.

*People ex rel. Jones vs. Carver*, 5 Colo. App., 156."

Third—"Are county commissioners entitled to mileage to and from their home every day, if in continuous session?"

Section 2576, Revised Statutes of Colorado, 1908, allows

"ten cents per mile for the distance actually traveled in going to and returning from the place of meeting."

The implication of this section, in our opinion, is that the legislature intended to give the commissioners an extra compensation to defray their expenses in going to and returning from the place of meeting in which the county commissioners came together according to law. If the meeting extends, from press of business, over several days, so that the board is in continuous session, it is no less the same meeting; and the statute makes no provision for mileage back and forth after assembling and before adjournment of the same meeting.

Although we are unable to find any Colorado decision bearing upon the question, this view of the matter is borne out in the case of *Howes vs. Abbott*, 78 Cal., 270; 20 Pac., 572. The statute there provided that in counties of the thirty-third class

"supervisors shall receive five dollars per diem and ten cents per mile in traveling to and from their respective residences to the county seat."

The court said:

"The term mileage is defined to mean 'a compensation allowed by law to officers for their trouble and expenses in traveling on public business.' *Bouv. Law Dict.* In our opinion the legislature did not intend to allow supervisors in counties of the thirty-third class more than one mileage for each session of the board, and the fact that no express provision to that effect is found in the statute cannot aid the appellant."

Under a similar statute, the same decision was reached in *State vs. Norris*, 111 N. C., 652; 16 S. E., 2.

Yours very truly,

BENJAMIN GRIFFITH,

Attorney General.

By FREDERICK D. ANDERSON,

Assistant Attorney General.

LETTER NO. 26.

Denver, Colorado, December 6, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—I have received a communication, of the date of December 5, from the chairman of the board of county commissioners, Kit Carson County, in which is stated that, on account of drouth, the farmers of this county will not be able to get seed and feed to put in crops this year. Kindly advise whether there is any way that the county commissioners could use the county funds without laying themselves liable?

I spoke to your Mr. O'Connor in regard to this matter, and in the discussion the question was brought up as to whether or not it would be possible for the people of this county to get relief either from the poor funds or possibly by a special tax levy.

Will you kindly advise me, at your earliest convenience, as to the conditions under which the county could offer relief to these people?

Very truly yours,

H. J. LEDDY,

Public Examiner.

Denver, Colorado, December 29, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—Replying to your letter of December 6, inquiring as to whether the county commissioners of Kit Carson County can make a special levy to enable farmers, who, on account of drouth, are not able to get seed and feed to put in crops, to purchase the necessary seed, etc., so that they may be prepared for the coming season. You ask also whether the poor fund is applicable to this purpose.

I have been unable to find any statutory authority for making a levy such as suggested, or allowing the commissioners to assist the poor of the county in any manner except as provided by statute; and it seems that it will be necessary for the applicants to bring themselves within the terms of the statute in order to receive aid from this source.

Very sincerely yours,

BENJAMIN GRIFFITH,

Attorney General.

LETTER NO. 27.

Denver, Colorado, September 21, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—Will you kindly advise if Article 1192, section 16, page 439, and Article 2576, section 58, page 732, relative to the compensation of county commissioners, are the only ones defining the compensation of county commissioners for counties of the second class? Also advise what the stated salary is per annum.

It has been brought to my attention that the salary for commissioners in counties of the second class shall not exceed the sum of \$1,500. I fail to find this in the statutes.

It appears that counties of the first class are given \$150 per month, and counties of the second class \$5 per diem, which would mean, in counties where the board is continuously in session 365 days, more than \$150 per month.

Very truly yours,

H. J. LEDDY,

Public Examiner.

Denver, Colorado, October 25, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—We have your letter of September 21, 1911, wherein you inquire concerning the salary per annum of county commissioners in counties of the first two

classes, and particularly whether the salary of county commissioners in second-class counties is limited to \$1,500, or other maximum amount, per annum.

In reply we beg leave to state that the salary of county commissioners for counties of the second class is stated by section 2576 of the Revised Statutes of Colorado, 1908, to be five dollars (\$5) per diem *for each day spent in the performance of their duties, as commissioners*, and ten cents (10 cents) per mile for distance actually traveled in going to and returning from the place of meeting. We know of no provision limiting the salary in second-class counties to \$1,500 per annum, since the amount of salary depends on the number of days spent in the performance of duty.

Section 1192 of the Revised Statutes of Colorado, 1908, is section 1 of chapter 145, Session Laws of 1907 (an act concerning county commissioners in counties having a population of one hundred thousand or more inhabitants—Session Laws, 1907, p. 319), and would, in our opinion, seem to repeal so much of section 2576 as relates to salaries in counties having one hundred thousand inhabitants or more. The result is that the salary in such counties is made \$150 per month.

The foregoing is independent of any consideration of compensation for the chairman of the board as superintendent of the poor, or of penalties for absence of any members from meetings of the board.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

By FREDERICK D. ANDERSON,  
Assistant Attorney General.

LETTER NO. 28.

Denver, Colorado, October 25, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—Are county assessors and their deputies legally entitled to expense allowances from the county, in such cases where expenses are incurred for delivering schedules, etc?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, November 21, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—We have your favor of the 25th ultimo, in which you make the following inquiry:

“Are county assessors and their deputies legally entitled to expense allowances from the county, in such cases where expenses are incurred for delivering schedules, etc.?”

There appears to be no section in the statute giving specific authority to the county commissioners to allow such an item.

Section 1204, Revised Statutes, 1908, provides that

“The board of county commissioners of each county shall have power at any meeting:

\* \* \* ; Second—To examine and settle all accounts of the receipts and expenses of the county, and to examine and settle and allow all accounts chargeable against the county, and when so settled they may issue county orders therefor as provided by law. \* \* \* ”

The commissioners under this section would seem to have a reasonable discretion in the allowance of claims. We see no reason against county commissioners allowing the county assessor expenses actually incurred in carrying out the duties of his office, such as delivering tax schedules.

“Where a claim is clearly not a legitimate charge against the county, the county commissioners have no power to allow it, and its allowance would neither bind nor stop the county; as for example, where the commissions of a collector of taxes are fixed by statute at a certain rate per cent and the board allows him a greater rate. But the compensation for every legitimate charge against the county is not fixed by statute, nor even expressly provided for. It is therefore within the

functions of the board of county commissioners in such cases to allow a reasonable compensation. The county commissioners represent the county and have charge of its property and the management of its business concerns. They are necessarily vested with reasonable discretion in the administration of county affairs."

Roberts vs. The People, 9 Colo., 458, at p. 471.

Trusting that this answers your inquiry, we are

Yours very truly,

BENJAMIN GRIFFITH,  
Attorney General.

By FREDERICK D. ANDERSON,  
Assistant Attorney General.

LETTER NO. 29.

Denver, Colorado, May 15, 1911.

Hon. Benjamin Griffith, Attorney General, Building.

Dear Sir—Will you kindly give me your opinion on the following queries.

1. Are the commissions on trustee's sales, and the receipts from release of trust deeds, the private compensation of the county treasurer, or are they part of the fees of the office of county treasurer?

2. In Lake County, the treasurer paid the clerk to the board of county commissioners \$2,400 per year, by ordinary county warrant. This payment was approved by the board. What is the maximum this clerk can receive from the county for services as clerk to the board? My understanding is that the pay as clerk to the board of county commissioners is a fee, and goes to make up receipts of the county clerk's office. Is this correct?

3. The county commissioner's record shows the district clerk was paid the sum of \$100 per month out of the county revenue fund. After referring to page 715, section 2530 of the Revised Statutes, will you kindly advise whether I am right in the supposition that this disbursement is illegal?

4. During the year 1909, from the fees of that year, county judge has paid a shortage in his salary for the previous year, 1908. Will you kindly advise whether he has a legal right to do this?

5. Is there a penalty for a county sheriff failing to report fees earned and collected in civil cases?

6. The board of county commissioners of Lake County authorized a regular monthly allowance of \$50 to two justices of the peace and two constables, in addition to the fees collected by them. Am I correct in considering this disbursement illegal? Payments were made by ordinary county warrants.

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, June 16, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—I have your letter of May 15, in which you ask six questions with reference to matters of county government, and in reply I take up these questions in the order in which they are asked by you.

"1. Are the commissions on trustee's sales, and the receipts from release of trust deeds, the private compensation of the county treasurer, or are they part of the fees of the office of county treasurer?"

By section 6860 of the Revised Statutes, 1908, the office of public trustee in every county in the state is created, and in certain counties—to-wit, counties of the third, fourth and fifth classes—the county treasurer is, by virtue of his office, public trustee of the county in which he acts.

Section 6861 provides that each of these public trustees must give a bond for the faithful performance of his duties as such public trustee.

Section 6863 provides what fees may be charged by these trustees in releasing deeds of trust and in foreclosing the same; and it also provides, after fixing the scale of fees, for the salaries of these officers, as follows:

"Provided, that the salary of the public trustee in the different counties of the state shall be fixed at the following amounts, to-wit:

In counties of the first class five thousand (5,000) dollars per annum, in counties of the second class thirty-six hundred (3,600) dollars per annum, and in all other counties two thousand (2,000) dollars per annum, which salary shall be paid from the fees collected by him as provided in this act, and not otherwise. And such trustee shall quarterly make and file with the board of county commissioners a full and complete statement under oath of all transactions of his office, and shall, upon the approval of said report, pay into the county treasury all sums which he has received as fees in excess of the amount of salary then due him, which moneys shall by the county treasurer be placed to the credit of a fund to be known as the public trustee salary fund, and at the expiration of each year the county treasurer shall, out of any money in said fund and not otherwise, pay to such public trustee such an amount, if any, as may be still due to such public trustee on account of his salary for the preceding year, such payment to be made only upon the certificate of the board of county commissioners stating the amount of such salary still remaining due and unpaid, and the balance of said fund shall thereupon be transferred to the general fund of the county."

From the foregoing it plainly appears that the county treasurer in third-class counties is ex-officio public trustee. The office of public trustee is distinct from that of county treasurer; for the officer has to give an additional bond as public trustee, which is entirely distinct from his bond as county treasurer. A new scale of fees is fixed for his duties as public trustee, and a new salary is fixed for the office of public trustee, which makes no reference in any way to the salary of the officer as county treasurer. The fees of the public trustee are put into a distinct and separate fund from other fees, and out of these moneys the salaries of the public trustees are paid, if they are sufficient.

It is also clear that the legislature intended an additional and separate salary for the public trustee, payable out of the fees and emoluments of that office, and that the salary of that officer is not to be confused with, and has no connection with, the salary of county treasurer.

I am not aware of any constitutional provision which affects the validity of the acts of the legislature in this regard, and am, therefore, of the opinion that the public trustee is entitled to his salary out of the fees and emoluments of this office, without respect to his salary or his fees and emoluments as county treasurer.

"2. In Lake County the treasurer paid the clerk to the board of county commissioners \$2,400 per year, by ordinary county warrant; this payment was approved by the board. What is the maximum this clerk can receive from the county for services as clerk to the board? My understanding is that the pay as clerk to the board of county commissioners is a fee, and goes to make up receipts of the county clerk's office. Is this correct?"

Section 2573 provides for the salaries of county clerks, and provides that these shall be paid quarterly out of the fees and emoluments of their respective offices, actually collected, and not otherwise. Among the fees that are properly collectible by the county clerk, as provided by section 2538, are the following:

"For services as clerk of board of county commissioners, including the making of the proper record of the proceedings of said board, writing up warrants, making the reports required by law and such other work as may be required by the board of county commissioners, or by law, in matters pertaining to the business of the county, in counties of all classes five dollars per day for each day actually employed, eight hours constituting one day's work."

The reading of this last section is an answer to your question, since it provides that for each day's work as clerk of the board the county clerk is entitled to charge as a fee of his office five dollars, and this fee should go into his fee fund as other fees, and out of his fee fund he should pay his salary, if there is sufficient in the fee fund to pay the same. If there is not sufficient in the fee fund, he merely gets what there is there. If there is an excess in his fee fund, after paying his own salary and his deputies and assistants, it is provided by section 2554 that the excess shall be placed to the credit of the general county fund.

You state that the clerk of the board was paid \$2,400 per year. If the board of county commissioners met on each day in the year, the total compensation for this clerk would only be \$1,835. So that there is clearly an illegal payment in this case; and the clerk of the board is only entitled to receive pay as such clerk at the rate of five dollars per day for each day actually employed—eight hours constituting one day's work. Of course, the compensation for any one year varies with the number of days that the clerk of the board is actually employed in performing his duties as such clerk, as provided by the statute mentioned.

It has been decided by our Court of Appeals, in the case of Henderson vs. Commissioners of Pueblo County, 4 Colo. App., 301, that the county clerk's fee as clerk of the board is not in the nature of a salary receivable by him for special services, but is merely a fee of the office which, together with other fees, goes to make up his fee fund, out of which he is entitled to his own salary, the salaries of his deputies and assistants, and the expenses of his office, as provided by law, and no more.

"3. The county commissioner's record shows the district clerk was paid the sum of \$100 per month out of the county revenue fund. After referring to page 715, section 2530, of the Revised Statutes, will you kindly advise whether I am right in the supposition that this disbursement is illegal?"

By section 2565, Lake County is classified as a county of the third class for the purpose of fixing salaries; and by section 2568 the salaries of clerks of the District Court are fixed at \$1,800 per annum in this class of counties, and are payable quarterly out of the fees of the office, and not otherwise.

Section 2580 provides that clerks of the District Court may appoint deputies and assistants, under the direction of the judge of the court, who may be paid salaries out of the fees, commissions and emoluments of the office. Therefore, whatever salaries are paid to the clerk of the District Court, and anyone under him, must come out of the fees and emoluments of the office, and not otherwise; and in no case can the salary of the clerk for any one year exceed the amount fixed by law.

By section 2530 it is provided that each clerk of the District Court shall keep books of account showing the business transacted where fees are paid, and that on the first Monday in January and July he shall file with the clerk of the board of county commissioners an abstract of his books showing the amount of money collected for the six months preceding, and it is the duty of the board to audit these books.

In counties of the third class the balance found in the hands of the clerk, after paying salaries and expenses, as provided by law, is required to be turned over to the county treasurer, and if, at the end of any year, any balance remains after paying these salaries and expenses, it shall be credited to the general county fund.

You state in your question that the clerk was paid \$100 per month out of the county revenue fund. I believe that a proper construction of section 2530 would be that the clerk is authorized to retain out of his fees, before paying any balance to the county treasurer, his salary and the expenses of his office, as provided by law. It does not appear from your question, however, whether the \$100 per month was more or less than the fees earned by the office. If the fees earned and collected were not less than \$100 per month, the county is not out anything in dollars and cents by the method employed. On the other hand, if the fees earned and collected are less than \$100, there has been an illegal payment of the excess, whatever it may be. In any event, after investigating the facts, you should advise the clerk to conform to the provisions of section 2530 in the future.

"4. During the year 1909, from the fees of that year, a county judge has paid a shortage in his salary for the previous year 1908. Will you kindly advise whether he has a legal right to do this?"

By the terms of section 2554, and other sections relating to the office of county judge, and the salaries and fees incident thereto, it would seem that each year should stand by itself; and if, at the end of any year, there is not enough to make up the salary for that year, the officer loses the deficiency. If, on the other hand, there is an excess for any one year, the excess is paid over to the county treasurer, and no balance can be carried over to the following year.

Section 2554 provides that all fees collected by the county judge shall be paid over to the county treasurer, and shall be kept by him in a fund known as the county judges' and clerks of county courts' fee fund; that all salaries and expenses of this office shall be paid out of this fund, and that "any balance left to the credit of said fund in any year, after all salaries and compensation provided for in this section shall have been paid to the end of such year, shall be placed to the credit of the general county fund."

I will say, however, that there has been a great deal of misunderstanding and dispute among the county judges as to what is a proper construction of the law with reference to their offices; but from the particular question which you have asked it seems to me that the above construction of law would be fairly applicable.

"5. Is there a penalty for a county sheriff failing to report fees earned and collected in civil cases?"

By this question I suppose you mean to ask whether there is a penalty for a county sheriff failing to report fees earned and collected in civil cases, in accordance with section 2552.



By this section each sheriff is required, on the first Monday of each month, to make to the chairman of the board of county commissioners a report in writing, under oath, of all of his office fees of every description and of all necessary expenses. I have been unable to find any provision of law which expressly penalizes one for a violation of this section.

However, the duty being placed upon the officer to make these reports, which certainly include fees in civil cases, in the event of his failing so to do it would seem that the courts could compel action in a proper proceeding.

By section 2550 the sheriff is required to collect fees in advance, if the same can be ascertained, and if he negligently or willfully fails to collect any such fee, the same shall be charged to him on account of his salary.

By section 2554 all fees collected by the sheriff are required to be turned over to the county treasurer, to be kept in a fund known as the sheriff's fee fund, out of which the sheriff's salary and the expenses of his office are paid.

By section 2555, if a sheriff should fail or refuse to pay over to the county treasurer any fees of his office, he is guilty of a misdemeanor, and on conviction may be fined in a sum not exceeding one thousand dollars, or be imprisoned in the county jail not exceeding one year, or both, and may be removed from office.

If, therefore, you have a case where any officer has earned and collected fees which he has not properly accounted for, as provided by law, section 2555 would be in point as to the penalty involved.

"6. The board of county commissioners of Lake County authorized a regular monthly allowance of \$50 to two justices of the peace and two constables, in addition to the fees collected by them. Am I correct in considering this disbursement illegal? Payments were made by ordinary county warrants."

By section 2539 the fees of justice of the peace are fixed, and it is provided that the sum paid any justice of the peace out of the county treasury in all counties for costs and fees in criminal cases shall not exceed in any month the sum of \$60.

If the regular monthly allowances to the justices of the peace are actually earned by them in fees and emoluments of their offices, *in criminal cases*, then it would be proper for the county to pay over to these officers the sum named; but only on this condition. And, as before stated, in order to warrant this payment the fees in criminal cases must have amounted at least to the sums paid.

By section 2540 the fees of constable are fixed, and there is no limitation as to what constables shall be paid in counties of the third class, in criminal cases, as in the case of justice of the peace, except that the general provisions of law provide that they would be entitled to such an amount of money from the county, in criminal cases, as they might earn in fees fixed by section 2540.

You state in your question that the amounts of money were paid in addition to the fees collected by the officers. You do not say, however, whether they were in addition to the fees collected in criminal cases or civil cases. Ordinarily, the only fees paid by a county to a justice of the peace or a constable are those earned in criminal cases, since the county is very rarely a party on a civil suit.

Therefore, if the amounts paid to the justices and the constables were in addition to what these officers earned as fees in criminal cases, the payments are illegal. If, on the other hand, the amounts paid were in addition to what was earned in civil cases, and the amounts paid by the county were actually earned in fees in criminal cases, then it would seem that the payments were valid, since the justices of the peace and the constables seem to be entitled to their fees earned in civil cases, without any interference on the part of the county; and as to criminal cases, they are entitled to be paid by the county for such fees as may be fixed by law, and no more, and in any case not exceeding (with reference to a justice of the peace) \$60 for any one month.

Your question also states that these officers were paid a regular monthly allowance of \$50, and I assume that this payment was made without respect to the fees earned. This is clearly illegal, since they ought to be paid in criminal cases only for what has been earned in the way of fees; and this, not exceeding (in cases of justices of the peace) \$60 in any one month—said \$60, however, to be earned by fees in that month.

Very sincerely yours,

BENJAMIN GRIFFITH,  
Attorney General.

LETTER NO. 30.

Denver, Colorado, October 25, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—The clerk of Chaffee County has received money for filing orders with the clerk by individuals, for the payment of individual claims against the county

My impression is that this is illegal, considering page 721, section 2538 of the Revised Statutes of 1908. Is this correct?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, November 15, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—Referring to my letter of October 25, attached, will state that the particulars as to how this matter is handled are as follows:

The county clerk sends a check to the persons having a claim against the county, and encloses an assignment for the individual, the signing of which authorizes that the warrant be turned over to the county clerk in payment of the claim against the county. This assignment is filed in the county clerk's office, and a charge of 15 cents charged to the county for filing.

This method is followed as regards all claims against the county of residents living away from the county seat.

I trust, with this information, you will be able to answer my letter of the 25th.

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, November 25, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—We have your favors of October 25 and November 15, in which you make the following inquiry:

“The clerk of Chaffee County has received money for filing orders with the clerk by individuals, for the payment of individual claims against the county. My impression is that this is illegal, considering page 721, section 2538 of the R. S. 1908. Is this correct?”

Referring to my letter of October 25, attached, will state that the particulars as to how this matter is handled are as follows:

The county clerk sends a check to the persons having a claim against the county, and encloses an assignment for the individual, the signing of which authorizes that the warrant be turned over to the county clerk in payment of the claim against the county. This assignment is filed in the county clerk's office, and a charge of 15 cents charged to the county for filing.

This method is followed as regards all claims against the county of residents living away from the county seat.”

We understand that the assignment authorizes the county clerk to endorse the warrant for the payee, and that the county clerk does this before presenting the warrant to the county treasurer and receiving the check therefor, which he sends to the payee. We understand, also, that this fee is paid by the county for the filing of the assignment by the county clerk and is received by the county clerk as a fee of his office.

Your inquiry, as we understand it, is whether the fee for filing the assignment of a warrant under the peculiar circumstances of this case is properly a charge against the county.

In reply, we have to submit the following:

Section 2538 of the Revised Statutes, 1908, provides for fees of county clerks:

“For filing each paper, except tax schedules and claims against the county, for which no fee shall be allowed, in counties of the first class, five cents, etc.”

Neither this section nor any other, so far as we are advised, authorizes the changing of the fee under consideration against the county.

It would seem, therefore, that these disbursements are without authority of law.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

By FREDERICK D. ANDERSON,  
Assistant Attorney General.

## LETTER NO. 31.

Denver, Colorado, November 1, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—We have your favor of September 23, in which you set forth the following state of facts:

The board of county commissioners accepted certain personal notes from the president of an insolvent bank, which was the depository of the county funds, amounting to \$12,000 and drawing 20 per cent interest. These notes were given to the county "for the entire bill due the county." The notes are now due and unpaid.

Your question, as we understand it, is whether the acceptance of this paper by the board of county commissioners and the failure of the president of the bank to meet the notes would release the sureties upon the county treasurer's bond, in view of the fact that the said bank president and the maker of the notes was one of the sureties upon said bond.

We would like to have a fuller statement of facts. If you will obtain and send to us an exact copy of the record of the board of county commissioners with reference to this matter, we should be glad to take up your inquiry further.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

By FREDERICK D. ANDERSON,  
Assistant Attorney General.

Denver, Colorado, January 3, 1912.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—I wrote you on September 23 relative to a bank in Rico, which failed in 1907, and which was the depository for county funds, amounting to something like \$12,000, on which 20 per cent on the dollar was paid.

You asked that a more complete statement of this matter be furnished you, and in reply I am enclosing the following papers:

1. Circular letter of the bank's trustees to depositors.
2. Form of agreement of depositors.
3. Certified copy of commissioner's proceedings.
4. Copy of the notes issued to depositors.

I believe this covers all the data you wish.

Kindly return these papers with your advice in the matter.

Very truly yours,

H. J. LEDDY,  
Public Examiner.

## LETTER NO. 32.

Denver, Colorado, September 20, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—I wish to determine whether or not the following are legitimate fees in the office of the clerk of District Court:

Attendance on the court.....	\$5 per day
Drawing jury .....	\$5 per day
Preparing ballots for jury box.....	\$5 per day
Writing records .....	\$5 per day

Items of this kind have been paid out of the ordinary county revenue to clerk of the District Court, and I wish to know whether there is any legal authority for such disbursements.

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, October 9, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—I have your letter of September 20, inquiring whether the following are legitimate fees of the office of clerk of the District Court:

Attendance on the court.....	\$5 per day
Drawing jury .....	\$5 per day
Preparing ballots for jury box.....	\$5 per day
Writing records .....	\$5 per day

I know of no authority of law for the allowance of such fees. If the particular clerk of the District Court who has collected or is attempting to collect such fees, knows of any, should be glad to have him call the same to my attention.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

By A. A. LEE,  
Deputy Attorney General.

LETTER NO. 33.

Denver, Colorado, July 25, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—In the investigation of the State Board of Medical Examiners, I find that the following have received salaries in this period from December 1, 1910, to June 30, 1911: secretary-treasurer, deputy secretary-treasurer, clerk and stenographer, assistant clerk and stenographer. According to the statutes, section 6071, appearing on page 1426, 1908, the only authorized salary member for this department is the secretary-treasurer, whose salary, according to the statute, shall be fixed by the board.

Will you kindly advise me whether or not the board has any legal authority for these other disbursements?

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, August 2, 1911.

Mr. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—Replying to your inquiry of the 25th inst., beg to advise that section 6071, Revised Statutes of 1908, provides in part that

“Said moneys so received and placed in said fund may be used by the State Board of Medical Examiners in *defraying their expenses* in carrying out the provisions of this act.”

And again in the same section it is enacted that

“Said per diem and salary shall be fixed by the board and together with *all other expenses* shall be paid out of the fund of the State Board of Medical Examiners.”

The act plainly contemplates that there is to be expenses other than the per diem paid to members of the board and the salary of the secretary-treasurer. It is the intent of the act to leave the board a free hand in employing its clerical help or incurring other expenses which they deem necessary in carrying out the provisions of the statute. The mere fact that certain employes may be designated deputy secretary-treasurer, clerk and stenographer, assistant clerk and stenographer, does not create offices not provided for by the act, but merely designates certain employes which the board deems necessary. They are not paid because they are deputy secretary-treasurer or assistant clerk and stenographer, but because of the fact that they are employes of the board to perform services which the board deems as necessary.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.

By CHARLES O'CONNOR,  
First Assistant Attorney General.

## LETTER NO. 34.

Denver, Colorado, September 23, 1911.

Hon. Benjamin Griffith, Attorney General, Denver, Colorado.

Dear Sir—In one of the counties of the state the county clerk and county treasurer are each receiving \$30 per year for making, respectively, two semi-annual reports. Will you kindly advise whether there is authority for such a disbursement? It is possible that section 2583 would authorize payment to the county clerk for such work, but I have been unable to find anything entitling the county treasurer to such money.

Very truly yours,

H. J. LEDDY,  
Public Examiner.

Denver, Colorado, November 3, 1911.

Hon. H. J. Leddy, Public Examiner, Denver, Colorado.

Dear Sir—We have your favor of September 23, in which you call our attention to the fact that in one of the counties of the state the county clerk and county treasurer are each receiving \$30 per year for making, respectively, two semi-annual reports.

Your inquiry, as we understand it, is whether there is authority for such a disbursement to either or both the county clerk and the county treasurer.

This, we believe, involves two questions: first, whether the board of county commissioners may make the disbursements; and, if so, second, whether the county officers in question may receive it as a salary, or as a fee of their respective offices.

Your letter does not explain the nature of the reports for which the disbursements in question were made. However, if the reports made by the county clerk are those required by section 1363, Revised Statutes of Colorado, 1908, it is our opinion that this disbursement of \$30 to the county clerk would be authorized under section 2538, Revised Statutes of Colorado, 1908, if computed at the per diem rate of \$5, therein provided, for each day actually employed, eight hours constituting one day's work.

The question remains whether the county clerk would be entitled to such amount as an extra salary or would receive it merely as a fee of his office. Henderson vs. Pueblo County, 4 Colo App., 301, is authority for the proposition that compensation for services as clerk of the board constitutes fees of the office of county clerk, and not a salary for services in a separate office. Therefore, the disbursement under consideration, we believe, would be merely a fee of the county clerk's office.

So far as we are advised, there is no authority to sustain the disbursement to the county treasurer. Section 2537, Revised Statutes of Colorado, 1908, provides for fees of the county treasurer, but does not include fees for reports of any kind. Section 2570, Revised Statutes, 1908, fixes the salary of county treasurers.

Very truly yours,

BENJAMIN GRIFFITH,  
Attorney General.  
By FREDERICK D. ANDERSON,  
Assistant Attorney General.

## Correspondence with the Attorney General

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