

OFFICE OF AUDITOR OF STATE, }  
DES MOINES, IOWA, April 7th, 1864. }

HON. JAMES WRIGHT,

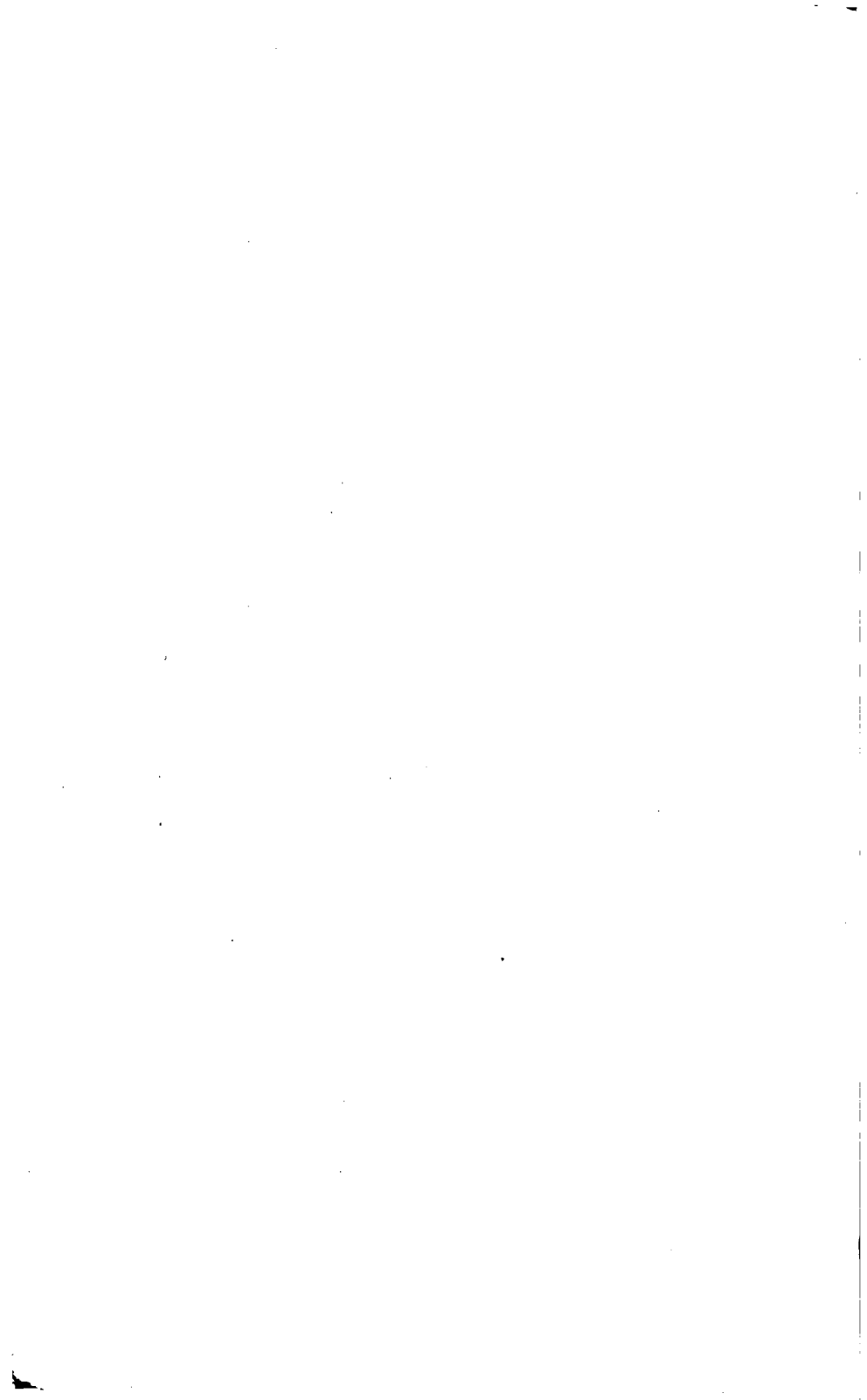
*Secretary of State :*

DEAR SIR :—In pursuance of Section eighteen, of Article third, of the Constitution of Iowa, herewith find for publication with the Laws of the Tenth General Assembly, a Statement of the Receipts and Expenditures for the two fiscal years, commencing November 4th, 1861, and ending November 1st, 1863, both days inclusive.

Very Respectfully,

J. W. CATTELL,

Auditor of State.



# AUDITOR'S REPORT.

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## 1st—RECEIPTS AND DISBURSEMENTS OF STATE REVENUE.

1861.

Nov. 4. Balance in the Treasury this date, \$28,089.13

1862.

Mar. 3. To am't rec'd during quarter ending  
this day..... 113,625.47—141,664.60

CONTRA.

1862.

Mar. 3. By Auditor's Warrants redeemed, \$96,135.85

“ “ “ Interest allowed on the same, .. 1,815.05

“ “ “ balance to next quarter,..... 43,713.70—141,664.60

Mar. 3. To balance brought forward..... \$43,713.70

May 31. To amount received during quarter  
ending this day..... 127,401.55—171,115.25

CONTRA.

June 2. By Auditor's Warrants redeemed, \$98,148.13

“ “ “ Interest allowed on the same, .. 1,439.70

“ “ “ balance to next quarter,..... 71,527.42—171,115.25

June 21. To balance brought forward,.... \$71,527.42

Aug. 28. To amount received during quarter  
ending this day,..... 90,312.01—161,839.43

CONTRA.

Aug. 30. By Auditor's Warrants redeemed, \$93,253.41

“ “ “ Interest allowed on the same, 1,243.27

“ “ “ balance to next quarter..... 67,342.75—161,839.43

Aug. 30. To balance brought forward,.... \$67,342.75

Oct. 31. To amount received during quarter  
ending this day,..... \$21,792.96— 89,135.71

CONTRA.

Nov. 2. By Auditor's Warrants redeemed, \$51,323.52

“ “ “ Interest allowed on the same, .. 1,533.90

“ “ “ balance to next quarter,..... 36,278.29— 89,135.71

Nov. 2. To balance brought forward, . . . . \$36,278.29  
1863.  
Jan. 3. To amount received during quarter  
ending this day, . . . . . 75,528.42—111,806.71

## C O N T R A .

Jan. 5. By Auditor's Warrants redeemed, \$73,611.19  
" " " Interest allowed on the same, . . 1,502.63  
" " " Balance to successor, Wm. H.  
Holmes, . . . . . 36,692.89—111,806.71

Jan. 5. To balance from predecessor, J. W.  
Jones, . . . . . \$36,692.89  
Feb. 28. To amount received during quarter  
ending this day, . . . . . 74,807.23—111,500.12

## C O N T R A .

Mar. 1. By Auditor's Warrants redeemed, \$46,248.53  
" " " Interest allowed on the same, . . 3,079.70  
" " " balance to next quarter, . . . . . 62,171.89—111,500.12

Mar. 1. To balance brought forward, . . . . \$62,171.89  
May 30. To amount received during quarter  
ending this day, . . . . . 205,282.04—267,453.93

## C O N T R A .

June 1. By Auditor's Warrants redeemed, \$83,917.45  
" " " Interest allowed on the same. . 1,755.59  
" " " amount apportioned to sundry  
counties for Railroad tax, . . . . . 3,858.29  
June 1. By balance to next quarter, . . . . . 177,922.60—267,453.93

June 1. To balance brought forward, . . . . 177,922.60  
Sept. 5. To amount received during quarter  
ending this day, . . . . . 109,964.25—287,886.85

## C O N T R A .

Sept. 7. By Auditor's Warrants redeemed, 86,060.37  
" " " Interest allowed on the same, . . 918.95  
" " " amount apportioned to sundry  
counties for Railroad tax, . . . . . 1,697.67  
Sept. 7. By balance to next quarter, . . . . . 199,209.86—287,886.85

Sept. 7. To balance brought forward, . . . . 199,209.86  
Oct. 31. To amount received during quarter  
ending this day, . . . . . 48,102.69—247,312.55

C O N T R A .

Nov. 2.	By Auditor's Warrants redeemed, .	46,961.19	
" "	" Interest allowed on the same, . .	593.12	
" "	" balance, . . . . .	199,758.24	—247,312.55

RECAPITULATION.

Balance in the Treasury Nov. 4, 1861, . . . .	\$28,039.13	
Amount of receipts during the two years, . .	866,816.62	—894,855.75

C O N T R A .

Auditor's Warrants redeemed, . . . . .	675,659.64	
Interest paid on redeemed Warrants, . . . .	13,881.91	
Amount apportioned to sundry counties for Railroad tax, . . . . .	5,555.96	
Amount applied for redemption of War and Defense Fund Warrants and Interest, . . . .	159,004.14	—854,101.65
Leaving balance in Treasury Nov. 2, 1863, . . . . .	\$40,754.10	

NOTE.—The difference in the balances of State Revenue in this Report, and that of the State Treasurer, on March 1st, June 1st and Sept. 7th, 1863, is caused by the Railroad Tax being included in the State Revenue account in this Report, and in that of the State Treasurer it is kept in a separate account.

2D—RECEIPTS AND DISBURSEMENTS OF WAR AND DEFENSE FUNDS.

1861.

Nov. 4. Balance in Treasury this date, . . . \$24,629.93

1862.

Mar. 1.	To amount received from sale of State bonds to date, . . . . .	92,092.00	
Mar. 1,	To Am't received from Truesdale to date, . . . . .	6.00	
" "	" Am't received from Adj. Gen. Baker to date, . . . . .	17.60	
" "	" Am't received from H. Price, P. M. General, . . . . .	7,144.10	—123,889.63

C O N T R A .

Mar. 3,	By W. & D. Warrants redeemed, . . . . .	123,248.76	
" "	" Interest allowed on same, . . . .	598.99	
" "	" Balance to next quarter, . . . . .	41.88	—123,889.53
Mar. 3,	To balance brought forward, . . . . .	41.88	
May 31,	" Am't rec'd from sale of State Bonds to date, . . . . .	67,784.00	
" "	" Am't rec'd from sale of Mare, . . . . .	95.00	
" "	" Am't rec'd from counties for Federal Tax to date, . . . . .	14,836.17	— 82,757.05

## C O N T R A .

June 2, By	W. & D. Warrants redeemed,	69,954.55
" " "	Interest allowed on same,....	1,259.40
" " "	Re-issued W. & D. Warrants redeemed,.....	2,391.41
" " "	Balance to next quarter,....	9,151.69— 82,757.05

June 2, To	balance brought forward, . . .	91,151.69
Aug. 30, "	Am't rec'd from sale of State Bonds to date, .....	36,176.00
" " "	Am't rec'd of the United States,	20,000.00
" " "	Am't received from counties for Federal Tax to date,.....	86,524.04—151,851.73

## C O N T R A .

Sept. 1, By	W. & D. Warrants redeemed,	95,887.87
" " "	Interest allowed on same,....	2,410.95
" " "	Re-issued W. & D. Warrants, redeemed,.....	2,769.91
" " "	Balance to next quarter,....	50,783.00—151,851.73

Sept. 1, To	balance brought forward, . . .	50,783.00
" " "	Am't rec'd from counties for Federal Tax to date, .....	17,430.37— 68,213.37

## C O N T R A .

Nov. 1, By	W. & D. Warrants redeemed,	41,180.87
" " "	Interest allowed on same,....	507.80
" " "	Re-issued W. & D. Warrants redeemed, .....	362.10
" " "	Balance to next quarter,....	26,162.60— 68,213.37

Nov. 1, To balance brought forward, . . . . . 26,162.60  
1863.

Jan. 3, To	Am't received from Adj. Gen. Baker for sale of blankets, powder, clothing, &c., to date,....	1,620.22
" " "	Am't received from counties for Federal tax, to date,.....	79,950.70—107,733.52

## C O N T R A .

Jan. 5, By	W. & D. Warrants redeemed,	86,573.81
" " "	Interest allowed on same,....	1,043.97
" " "	Re-issued W. & D. Warrants	
" " "	Balance to successor, Wm. H. Holmes, .....	19,379.43—107,733.52

Jan. 5,	To balance from predecessor, J. W. Jones, .....	19,379.43	
Feb. 28,	To amt received from Adj. Gen. Baker for sale of powder, &c., to date, .....	135.20	
" " "	Am't rec'd from counties for Federal tax, to date, .....	29,563.34	49,077.97

CONTRA.

Mar. 2,	By W. & D. Warrants redeemed, .....	43,519.05	
" " "	Interest allowed on same, .....	1,193.93	
" " "	Re-issued W. & D. Warrants redeemed, .....	1,005.02	
" " "	Balance to next quarter, .....	3,359.97	49,077.97

Mar. 2,	To balance brought forward, .....	3,359.97	
May 30,	" amount received from counties for Federal tax to date, .....	43,818.17	
May 30,	To balance overdrawn from State Revenue, .....	12,369.56	59,547.70

CONTRA.

June 1.	By W. and D. Warrants redeemed, .....	\$57,110.23	
" " "	Interest allowed on same, .....	1,411.12	
" " "	Re-issued W. and D. Warrants redeemed, .....	10,263.35	59,547.70

Sept. 5.	To amount received from counties for Federal Tax to date, .....	\$23,598.77	
Sept. 5.	To Balance overdrawn from State Revenue, .....	146,074.76	169,673.53

CONTRA.

Sept. 5.	By W. and D. Warrants redeemed, .....	\$152,923.12	
" " "	Interest allowed on same, .....	4,189.82	
" " "	Re-issued W. and D. Warrants redeemed, .....	191.03	
" " "	Balance overdrawn from last quarter, .....	12,369.56	169,673.53

Oct. 31.	To amount received from counties for Federal Tax to date, .....	\$ 6,560.47	
Oct. 31.	To balance overdrawn from State Revenue, .....	159,004.14	165,564.61

CONTRA.

Nov. 2.	By W. and D. Warrants redeemed, .....	\$19,258.84	
" " "	Interest allowed on same, .....	231.01	
" " "	Balance overdrawn from last quarter, .....	146,074.76	165,564.61

## AUDITOR'S REPORT.

## RECAPITULATION.

Balance in the Treasury Nov. 4, 1861.....	\$24,629.93
Amount received for Federal Tax,.....	302,282.03
Amount of receipts from all other sources during the two years,.....	225,070.12
Balance overdrawn from State Revenue,..	159,004.14—710,986.22

## CONTRA.

Auditor's War and Defense Warrants re- deemed,.....	\$689,657.10
Interest paid on redeemed Warrants,....	12,846.99
Auditor's re-issued War and Defense War- rants redeemed,.....	8,482.13—710,986.22

## 3D RECAPITULATION.

Showing the Receipts and Disbursements of State Revenue and War and Defense Fund combined, and the actual amount of State Revenue in the Treasury.

## RECEIPTS.

1861.

Nov. 4. Balance in the Treasury, of State Revenue,.....	\$28,039.13
Nov. 4. Balance in the Treasury, of War and Defense Fund,.....	24,629.93
Nov. 4. Balance of both Funds in Treas'y,	52,669.06
Amount received account of State Rev- enue, during the two years,.....	866,816.62
Amount received on account of the War and Defense Fund during the two years	527,352.15—1,446,837.83

## DISBURSEMENTS.

Amount paid out for redemption of War- rants and interest and apportionment of Railroad Tax on account of <i>State Rev- enue</i> ,.....	695,097.51
Amount paid out for redemption of War- rants and interest on account of <i>War and Defense Fund</i> ,.....	710,986.22—1,406,083.73
Leaving balance in Treasury, of <i>State Revenue</i> , Nov. 2, 1863.....	\$40,754.10



## 4TH—EXPENDITURES OF STATE REVENUE.

Showing the amount of Warrants issued and to what account charged, and other expenditures of General Revenue during the two fiscal years just past.

ACCOUNTS.	Excess over amt of pay to Dec. 31st, 1868.	Amount ap- propriated and undrawn.	Amount ex- pended.
Adjutant General's salary.....	\$ 558 44	\$ 946 50	\$ 2,053 56
Assistant Adj. Gen.'s salary....	161 00	402 25	997 75
Attorney General's salary.. . . .	.....	187 00	2,000 00
Auditor of State's salary.....	217 40	420 00	2,830 00
Dist. Attorney's salary, 1st Dist.	211 00	311 00	1,423 75
Dist. Attorney's salary, 2d Dist.	211 00	311 00	1,489 00
Dist. Attorney's salary, 3d Dist.	211 00	511 00	1,289 00
Dist. Attorney's salary, 4th Dist.	211 00	411 00	1,323 00
Dist. Attorney's salary, 5th Dist.	411 00	561 00	1,339 00
Dist. Attorney's salary, 6th Dist.	211 00	411 00	1,389 00
Dist. Attorney's salary, 7th Dist.	211 00	634 00	1,100 00
Dist. Attorney's salary, 8th Dist.	211 00	311 00	1,423 00
Dist. Attorney's salary, 9th Dist.	211 00	311 00	1,689 00
Dist. Attorney's sal'ry, 10th Dist.	211 00	561 51	1,438 49
Dist. Attorney's sal'ry, 11th Dist.	211 00	361 00	1,439 00
District Judge's salary, 1st Dist.	300 00	517 00	2,950 00
District Judge's salary, 2d Dist.	300 00	625 00	2,975 00
District Judge's salary, 3d Dist.	300 00	625 00	2,975 00
District Judge's salary, 4th Dist.	300 00	517 00	2,950 00
District Judge's salary, 5th Dist.	300 00	517 00	2,950 00
District Judge's salary, 6th Dist.	300 00	518 00	3,198 67
District Judge's salary, 7th Dist.	300 00	625 00	2,975 00
District Judge's salary, 8th Dist.	300 00	517 00	3,083 00
District Judge's salary, 9th Dist.	300 00	625 00	3,373 00
District Judge's salary, 10th Dist.	300 00	625 00	3,375 00
District Judge's salary, 11th Dist.	300 00	949 99	2,550 88
Governor's salary.....	.....	1,500 00	3,112 09
Janitor and Night-watch.....	.....	122 00	1,491 00
Register of State Land Office's salary.....	214 40	417 00	2,833 00
Secretary Agricultural College and Farm's salary.....	228 99	395 66	2,020 99
Secretary of State's salary.....	209 40	411 00	2,839 00
Secretary of Board of Education's Salary.....	200 00	427 00	2,888 35
State Treasurer's salary.....	214 40	418 00	2,832 00
Surgeon General's salary.....	325 00	660 00	1,340 00
Supreme Judge's salary, Ralph P Lowe,.....	.....	453 95	4,252 45

## EXPENDITURES OF STATE REVENUE—CONTINUED.

ACCOUNTS.	Excess over am't of pay to Dec. 31, 1893.	Amount ap- propriated and undrawn.	Amount ex- pended.
Supreme Judge's salary, George G. Wright.....	\$	\$ 337 00	\$ 4,060 97
Supreme Judge's salary, Caleb Baldwin.....		669 50	3,665 25
Penitentiary Clerk's salary.....		187 50	1,500 00
Penitentiary Chaplain's salary..		75 00	687 50
Penitentiary Physician's salary..			457 00
Penitentiary Warden's salary....		250 00	2,000 00
Penitentiary Dep. War.'s salary		187 50	1,500 00
Adj. General's Contingent Fund		1,630 93	1,369 07
Att'y Gen.'s Fees and Mileage..		226 50	756 00
Auditor's Contingent Fund.....		458 74	2,511 93
Governor's Contingent Fund....		600 00	1,500 00
Register State Land Office's Con- tingent Fund.....		437 63	1,889 60
Secretary Agricultural College's Contingent Fund.....		1,212 21	1,863 74
Secretary of State's Contingent Fund.....		183 30	2,025 00
Secretary of Board of Education's Contingent Fund.....		120 00	880 00
State Treasurer's Contingent Fund.....		106 67	1,393 33
Supreme Court's Contingent Fund.....		359 05	2,651 27
State Superintendent of Weights and Measures.....		350 00	50 00
Extraordinary Expenses Execu- tive Department.....		2,592 12	18,637 25
General Contingent Fund.....		1,909 60	9,308 15
For Fuel.....	877 48		
For arrest of fugitives from jus- tice.....	358 35		
For Postage Executive Office...	166 63		
For Postage Secretary of State..	846 56		
For Postage Auditor.....	396 68		
For Postage Treasurer.....	111 40		
For Postage Register.....	159 18		
For Postage Secretary of Board of Education.....	429 76		
For Postage Attorney General..	44 50		

## EXPENDITURES—CONTINUED.

ACCOUNTS.	Excess over am't of pay to Dec. 31st, 1868.	Amount ap- propriated and undrawn.	Amount Expen- ded.
For Postage Adjutant General, ..	\$ 2,205 34	.....	.....
For Attorney's Fees in State cases, .....	800 00	.....	.....
For repairs on State House and Grounds and Furniture and repairs in Legislative Halls, &c., .....	849 89	.....	.....
For Lights, .....	388 55	.....	.....
For Furniture and supplies for offices and repairs, &c., .....	272 95	.....	.....
For Drayage and Express, .....	109 50	.....	.....
For Carpeting, .....	676 82	.....	.....
For Labor, .....	165 65	.....	.....
For Miscellaneous bills, .....	348 91	.....	.....
	9,808 15	.....	.....

ACCOUNTS.	Amount ap- propriated and undrawn.	Amount Ex- pended.
Quartermaster General's Expenses, .....	\$ .....	\$ 1,807 39
Blind Asylum Support, .....	.....	15,500 00
Deaf and Dumb Institution, .....	.....	15,600 00
Hospital for Insane County Dues, .....	2,937 22	37,144 88
Hospital for Insane Deficiency, .....	.....	13,505 15
Hospital for Insane Trustees Expenses, .....	.....	899 45
Hospital for Insane furnishing and finishing building, .....	.....	26,180 96
Interest on Bonds issued in 1858, .....	7,245 00	28,280 00
Interest on School Fund Loans, .....	9,216 37	27,271 87
Interest on War and Defense Bonds, .....	11,469 12	36,577 52
Penitentiary Contingent Fund, .....	901 00	99 00
Penitentiary General Support, .....	4,620 52	13,461 02
Penitentiary Indebtedness, .....	246 10	1,753 90
Penitentiary Improvements, .....	628 50	2,636 50
Penitentiary Guard Pay, .....	2,253 41	10,900 06
Penitentiary Library, .....	.....	100 00
Agricultural Societies, .....	.....	11,747 85
Army Vote, .....	.....	14,763 00
Army of Protection, (for Northwes'rn Iowa,) .....	110 25	355 00
Allotment Commissioners, .....	.....	565 15
Capitol Building Repairs, .....	202 08	112 95
Des Moines River Lands, .....	3,050 47	949 53
Eighth General Assembly, .....	.....	5 00

## EXPENDITURES—CONTINUED.

ACCOUNTS.	Amount ap- propriated and undrawn.	Amount Ex- pended.
Eighth General Assembly, Extra Session, ..	\$ .....	\$ 1 00
Governor's Aids, .....		1,819 11
9th Gener'l Assembly members and officers, .....		51,843 90
9th General Assembly Postage, .....		3,329 75
9th General Assembly Newspapers, .....		6,655 62
9th Gen'l Assembly Contingent Expenses, .....		1,215 53
9th General Assembly Extra Session, .....		10,609 79
Publishing Laws in newspapers, .....		1,012 85
Reports of Iowa, .....		3,740 25
Spirit Lake Expedition, .....		18 00
State Bank Expenses, .....		1,374 00
Swamp Lands, .....		3,684 00
Stationery, .....		14,501 95
Special appropriations, .....		37,756 49
State Binding, .....		11,853 53
State Printing, .....		23,100 30
Teachers' Institutes, .....		4,850 00
Blind Asylum Building at Vinton, .....		10,596 25
Board of Education, .....	633 32	1,968 76
Commissioner of Emigration Salary, .....		600 00
Commissioner of Emigration office rent, ...	125 00	100 00
Mileage Agricultural College Board, .....		1,758 05
<b>Total Amount of Warrants issued, .....</b>		<b>590,410 09</b>
Interest paid on Warrants redeemed, .....		13,881 91
Mileage to Co. Treasurers by certificates, ...		5,976 14
Commission to Banks forwarding Revenue, .....		492 59
		<b>610,760 73</b>
<b>Deduct for money refunded, as follows: ..</b>		
Quartermaster General Expenses Account, ..	38 75	.....
Stationery, .....	15 26	.....
Capitol Building Repairs, .....	23 75	.....
Fuel and general contingent fund, .....	75 15	152 91
<b>Total expenditures, .....</b>		<b>610,607 82</b>

## 5TH—WARRANTS—(REVENUE)

Amount of Warrants outstanding Nov. 4, 1861, ..	\$103,645.07
Amount issued during the two years, .....	590,410.09
<b>Total, .....</b>	<b>694,055.16</b>

Deduct amount redeemed during the two years, . . . 675,659.64  
 Leaves now outstanding, . . . . . \$ 18,395.52

## 6TH—WAR AND DEFENSE WARRANTS.

Amount of Warrants outstanding Nov. 4, 1861, . . . \$ 97,748.31  
 Amount of Warrants issued during the two years, 639,163.85  
 Total, . . . . . \$736,912.16  
 Am't redeemed by State Treasurer, \$689,657.10  
 Am't redeemed by Auditor (re-issued) 8,537.19— 698,194.29  
 Leaves outstanding Nov. 2, 1863, . . . . . \$ 38,717.87

## WAR AND DEFENSE WARRANTS—(RE-ISSUED.)

1863. Nov. 2. Amount issued to date, . . . . . \$8,737.42  
 Amount redeemed by State Treasurer, . . 8,482.13  
 Leaves outstanding Nov. 2, 1863, . . . . . \$ 255.29

## 7TH—STATE INDEBTEDNESS.

The State has borrowed of the Permanent School Fund the following sums, to-wit:

On bonds payable May 1, 1854, (Chap. 58 Acts 1849) . . \$16,442.05  
 " " " Sept. 15, '59, (Chap. 70 Acts 1849) . . 6,000.00  
 " " " Jan. 1, 1856, (Chap. 51 Acts 1851) . . 2,353.70  
 " " " July 15, 1861, (Res. 9, Ex. Sess. '56) 40,000.00  
 And am't borrowed Jan. 1, '57, (Chap. 3, Acts '56-7) . . 57,500.00

Total amount of School Fund borrowed, . . . . . \$122,295.75  
 Iowa seven per cent. bonds payable in New York Jan.  
 1, 1868, issued under Chap. 7, Acts 1858, . . . . . 200,000.00

Making, . . . . . \$322,295.75  
 To which add am't of bonds sold under Chap. 16, Acts  
 Extra Session 1861, for War and Defense Fund, . . . \$300,000.00  
 Making total bonded debt, . . . . . \$622,295.75

## 8TH—RESOURCES OF THE STATE.

## STATE REVENUE.

Balance of Revenue in the State Treasury, . . . . . \$ 40,754.10  
 " in banks in course of payment, . . . . . 12,294.45  
 " of State Revenue due from counties, . . . . . 298,446.17  
 " of Insane Hospital dues, due from counties, . . . 26,616.78

## AUDITOR'S REPORT.

Tax of 1863 reckoned on the valuation,.....	334,217.90
Estimated tax of 1864, at 2 mills.....	330,000.00
“ Railroad tax for 1864 and 1865.....	12,000.00
Balance due from War and Defense Fund for amount applied to redemption of War and Defense War- rants,.....	159,004.14

Total State Revenue resources,.....\$1,213,333.54

The accounts show the increase greater than the decrease of State Revenue, as the following statement will show, and hence no deduction is made for unavailable taxes.

## ADDITIONS TO REVENUE.

Interest on Delinquent Taxes,.....	\$41,779.97
Additional Assessments,.....	10,988.83
Amount received for Peddlers' Licenses, ..	779.79
Amount from sale of Laws, ... ..	4,215.10—\$57,763.69

## DECREASE OF REVENUE.

Interest paid on Auditors' Warrants,..	\$13,881.91
Taxes certified as double and erroneous, and unavailable,.....	38,124.64—\$52,006.55
Balance in favor of Revenue,.....	5,757.14

## WAR AND DEFENSE FUND RESOURCES.

Balance of Federal tax due from counties,.....	\$ 68,056.38
“ in banks in course of payment,.....	2,310.37
Estimated balance due from U. S. Government for War Expenses paid by the State,.....	300,000.00

\$370,366.75

Deduct amount due State Revenue as above,.....	159,004.14
Leaves estimated War and Defense Fund Resources	211,362.61