

AUDITOR'S REPORT.

AUDITOR'S OFFICE, IOWA, }
DES MOINES, APRIL 28TH, 1866. }

Hon. James Wright, Secretary of State:

SIR:—In pursuance of Section eighteen of Article third of the Constitution of Iowa, herewith find for publication, with the Laws of the Eleventh General Assembly, a statement of the Receipts and Expenditures for the two fiscal years commencing November 2d, 1863, and ending November 4th, 1865, both days inclusive.

Very respectfully,
JNO. A. ELLIOTT, Auditor of State.

1st—TOTAL AMOUNT OF RECEIPTS AND DISBURSEMENTS, AND THE ACTUAL AMOUNT REMAINING IN TREASURY.

1863.	RECEIPTS.	
Nov. 2.	Balance in the Treasury of State revenue.....	\$ 40,751 10
1865.		
Nov. 4.	Amount received on account of State revenue during the two years.....	881,808 10
Nov. 4.	Amount received on account of the War and Defense Fund during the two years	55,264 90 — 977,827 10
1865.	DISBURSEMENTS.	
Nov. 4.	Amount paid out for redemption of Warrants, and interest and apportionment of railroad tax on account of State revenue.....	\$745,472 87

Nov. 4. Amount paid out for redemption of Warrants and payment of interest on account of War and Defense Fund 207,266 55 — 952,739 42

Leaving balance in Treasury of State Revenue, Nov. 4, 1865 25,087 68

2D—RESOURCES OF THE STATE.

Balance of revenue in State Treasury.....	\$ 25,087 68
Balance of State revenue due from counties.....	286,172 68
Balance of Insane Hospital dues, from counties.....	53,570 53
Amount due from Council Bluffs Bank.....	1,052 78
Tax of 1865, based on valuation.....	430,126 83
Tax of 1866, estimated at 2 mills.....	450,000 00
Balance of Federal tax, due from counties.....	34,992 19
Railroad tax, estimated, for 1866 and 1867.....	30,000 00
Estimated balance due from U. S. Government.....	300,000 00
Total resources.....	\$1,611,002 87

I would estimate the interest on delinquent taxes, additional assessments, amount from pedlars' licenses, and the sale of laws, fully equal to interest on Auditor's warrants, unavailable taxes, and erroneous assessments; hence no reduction is made for any of the last named items. A levy of three mills for one year, on our present assessment, would pay our *entire indebtedness*.

3D—STATE INDEBTEDNESS.

Under Sec. 1, Chap. 134, of the Acts of the Tenth General Assembly, a bond was issued to the Permanent School Fund of the State, dated Nov. 12, 1864, drawing interest from Jan. 1, 1864, payable semi-annually on the first day of January and July, the principal payable at the pleasure of the Legislature, for..... \$122,295 75

* Iowa 7 per cent. bonds, payable in New York, Jan. 1, 1868, issued under Chap. 7, Acts 1858.... 200,000 00
Bonds sold under Chap. 16, acts of Extra Session, 1861, for War and Defense Fund..... 300,000 00

\$622,295 75

*See Remarks and Suggestions.

4TH—RECEIPTS AND DISBURSEMENTS OF STATE REVENUE.

1863.

Nov. 2. To balance from last report.. \$199,758 24

1864.

Mar. 5. To amount received during
quarter ending this day.. 129,185 79—328,944 03

CONTRA.

1864.

Feb. 29. By amount transferred to State
Treasurer, railroad tax... 12,654 80Mar. 5. By Auditor's Warrants, re-
deemed during quarter... 104,958 66

Mar. 5. By interest allowed on same 285 48

Mar. 5. By balance to next quarter.. 211,045 09—328,944 03

1864.

Mar. 5. To balance brought forward 211,045 09

June 4. To amount received during
quarter ending this day.. 195,908 88—406,953 97

CONTRA.

June 4. By Auditor's Warrants re-
deemed during quarter... 123,673 30

June 4. By interest allowed on same. 49 23

June 4. By balance to next quarter.. 283,231 44—406,053 97

1864

June 4. To balance brought forward. 283,231 44

Sept. 3. To amount received during
quarter ending this day.. 83,775 54—367,006 98

CONTRA.

Sept. 3. By Auditor's Warrants, re-
deemed during quarter... 103,556 14

Sept. 3. By interest allowed on same 16 27

Sept. 3. By balance to next quarter.. 263,434 57—367,006 98

1864.

Sept. 3. To balance brought forward. 263,434 57

Nov. 5. To amount received during
quarter ending this day.. 52,650 21—316,084 78

CONTRA.

Nov. 5. By Auditor's Warrants re-
deemed during quarter... 45,534 47

Nov. 5. By interest allowed on same 993 79

Nov. 5. Balance to next quarter..... 269,556 52—316,084 78

1864.			
Nov. 5.	To balance brought forward.	269,556	52
Dec. 31.	To amount received during quarter ending this day..	35,492	97— 305,049 49

CONTRA.

1865.			
Mar. 4.	By Auditor's Warrants re- deemed during quarter...	53,101	41
Mar. 4.	Interest allowed on same....	62	65
Mar. 4.	By balance to next quarter..	340,764	86— 393,928 92
1865.			
Mar. 4.	To balance brought forward.	340,764	86
June 3.	To amount received during quarter ending this day..	125,533	93— 466,298 79

CONTRA.

Dec. 31.	By Auditor's Warrants re- deemed during quarter...	51,579	66
Dec. 31.	By interest allowed on same	18	88
Dec. 31.	By balance to next quarter..	253,450	95— 305,049 49
Dec. 31.	To balance brought forward.	253,450	95
1865.			
Mar. 4.	To amount received during quarter ending this day..	140,477	97— 393,928 92

CONTRA.

June 3.	By Auditor's Warrants re- deemed during quarter...	84,320	04
June 3.	By interest allowed on same	330	20
June 3.	Balance to next quarter.....	381,648	55— 466,298 79
1865.			
June 3.	To balance brought forward	381,648	55
Sept. 2.	To amount received during quarter ending this day..	96,955	71— 478,604 26

CONTRA.

Sept. 2.	By Auditor's Warrants re- deemed during quarter...	110,186	68
Sept. 2.	By interest allowed on same	75	36
Sept. 2.	Balance to next quarter.....	368,242	22— 478,604 26
1865.			
Sept. 2.	To balance brought forward.	368,342	22
Nov. 4.	To amount received during quarter ending this day..	21,827	10— 390,169 32

CONTRA.

Nov. 4.	By Auditor's Warrants re- deemed during quarter...	54,075 85	
Nov. 4.	By balance.....	336,093 47—	390,169 32
1865.			
Nov. 4.	To balance brought forward		336,093 47

RECAPITULATION.

Balance in the Treasury, Nov. 2, 1863.....	40,754 10	
Amount of receipts during the two years.....	881,808 10—	922,562 20

CONTRA.

Auditor's Warrants redeemed	730,986 21	
Interest paid on redeemed Warrants.....	1,831 86	
Amount apportioned to sundry counties for railroad tax...	12,654 80	
Amount applied for redemp- tion of War and Defense Fund Warrants and interest	152,001 65	
Leaving balance in Treasury, Nov. 4, 1865.....	25,087 68—	922-562 20

5TH—RECEIPTS AND DISBURSEMENTS OF WAR AND DEFENSE FUND.

1864.

Mar. 5.	To amount received from coun- ties for Federal tax to date...	14,197 15	
Mar. 5.	To balance overdrawn from State Revenue.....	162,690 17—	176,887 32

CONTRA.

1863.

Nov. 2.	By balance overdrawn from State Revenue.....	159,004 14	
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1864.

Mar. 5.	By War and Defense War- rants redeemed during quarter.....	17,430 63	
Mar. 5.	By interest allowed on same.	235 27	
Mar. 5.	By Auditor's re-issued War and Defense warrants re- deemed.....	217 28—	176,887 32

1864.	
June 4.	To amount received from Counties for Federal tax to date..... 11,657 48
June 4.	To balance overdrawn from State revenue..... 215,903, 86 — 227,561 34

CONTRA.

Mar. 5.	By balance overdrawn from State revenue..... 162,690 17
Mar. 5.	By War and Defense warrants redeemed during quarter. 63,110 91
Mar. 5.	By interest allowed on same. 1,755 26
Mar. 5.	War and Defense (re-issued) warrants redeemed..... 5 00 — 227,561 34

1864.	
Sept. 3.	To amount received from Counties for Federal tax to date..... 6,756 21
Sept. 3.	To balance overdrawn from State revenue..... 269,197 84 — 275,954 05

CONTRA.

June 4.	By balance overdrawn from State revenue..... 215,903 86
Sept. 3.	By War and Defense warrants redeemed during quarter..... 59,231 43
Sept. 3.	By interest allowed on same 818 76 — 275,954 05
Nov. 5.	To amount received from Counties for Federal tax to date..... 5,172 47
Nov. 5.	To balance overdrawn from State revenue..... 269,708 24 — 274,880 71

CONTRA.

Sept. 3.	By balance overdrawn from State revenue..... 269,197 84
Nov. 5.	By War and Defense warrants redeemed during quarter.... 5,660 99
Nov. 5.	By interest allowed on same 21 88 — 274,880 71
Dec. 3.	To amount received of Jos. F. Favres, per A. Adj.Gen. 21 12
Dec. 31.	To amount received from Counties for Federal tax to date..... 3,830 73
Dec. 31.	To balance overdrawn from State revenue..... 270,425 23 — 274,277 08

CONTRA.

Nov. 5.	By balance overdrawn from State revenue.....	269,708 24	
Dec. 31.	By War and Defense warrants redeemed during quarter.....	4,491 95	
Dec. 31.	By interest allowed on same	76 89	— 274,277 08
1865.			
Mar. 4.	To amount received from Counties for Federal tax to date.....	8,311 49	
Mar. 4.	To balance overdrawn from State revenue.....	270,269 35	— 278,580 84

CONTRA.

1864.			
Dec. 31.	By balance overdrawn from State revenue.....	270,425 23	
1865.			
Mar. 4.	By War and Defense warrants redeemed during quarter.....	8,086 86	
Mar. 4.	By interest allowed on same	68 75	— 278,580 84
June 3.	To amount received from Counties for Federal tax to date.....	2,677 64	
June 3.	To balance overdrawn from State revenue.....	299,505 46	— 302,183 10

CONTRA.

Mar. 4.	By balance overdrawn from State revenue.....	270,269 35	
June 3.	By War and Defense warrants redeemed during quarter.	31,675 64	
June 3.	By interest allowed on same	238 11	— 302,183 10
Sept. 2.	To amount received from counties for Federal tax to date.....	2,475 61	
Sept. 2.	To balance overdrawn from State revenue.....	305,153 00	— 307,628 61

CONTRA.

June 3.	By balance overdrawn from State revenue.....	299,505 46	
Sept. 2.	By War and Defense warrants redeemed during quarter.	7,956 93	
Sept. 2.	By interest allowed on same	166 22	— 307,628 61

Nov. 4.	To amount received from counties for Federal tax to date	165 00	
Nov. 4.	To balance overdrawn from State revenue.....	311,005 79—	311,170 79

CONTRA.

Sept. 2.	By balance overdrawn from State revenue.....	305,153 00	
Nov. 4.	By War and Defense warrants redeemed during quarter	6,013 39	
Nov. 4.	By interest allowed on same	4 40—	311,170 79

RECAPITULATION.

Amount received for Federal tax	55,243 78	
Am't received from A. A. G.	21 12	
Balance overdrawn from State revenue, Nov. 4, 1865....	311,005 79—	366,270 69

CONTRA.

By War and Defense warrants redeemed.....	203,658 73	
By interest allowed on same	3,385 54	
Re-issued War and Defense warrants redeemed.....	222 28	
Balance overdrawn from State revenue, Nov. 2, 1863....	159,004 14—	366,270 69

6TH—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.	Amount Expended.
Adjutant General's salary.....	\$ 4,009 99
Assistant Adjutant General's salary.....	2,072 18
Attorney General's salary.....	2,000 00
Auditor of State's salary.....	2,600 00
District Attorney's salary, 1st District.....	1,200 00
District Attorney's salary, 2d District.....	1,200 00
District Attorney's salary, 3d District.....	1,400 00
District Attorney's salary, 4th District.....	1,300 00
District Attorney's salary, 5th District.....	1,350 00
District Attorney's salary, 6th District.....	1,300 00
District Attorney's salary, 7th District.....	1,400 00
District Attorney's salary, 8th District.....	1,200 00
District Attorney's salary, 9th District.....	1,200 00

District Attorney's salary, 10th District.....	1,462 51
District Attorney's salary, 11th District.....	1,250 00
District Attorney's salary, 12th District.....	500 00
District Judge's salary, 1st District.....	2,600 00
District Judge's salary, 2d District.....	2,708 00
District Judge's salary, 3d District.....	2,708 00
District Judge's salary, 4th District.....	2,600 00
District Judge's salary, 5th District.....	2,600 33
District Judge's salary, 6th District.....	2,600 00
District Judge's salary, 7th District.....	2,707 00
District Judge's salary, 8th District.....	2,708 67
District Judge's salary, 9th District.....	2,708 00
District Judge's salary, 10th District.....	2,708 00
District Judge's salary, 11th District.....	3,032 99
District Judge's salary, 12th District.....	1,083 00
Governor's salary.....	6,149 00
Janitor and Night Watch.....	1,947 00
Register of State Land Office's salary.....	2,598 00
Secretary Agricultural College and Farm's salary.....	1,173 46
Superintendent " " " " " ".....	27 75
Secretary of State's salary.....	2,599 00
Superintendent of Public Instruction's salary.....	2,610 00
State Treasurer's salary.....	2,600 00
Surgeon General's salary.....	465 50
Supreme Judge's salary, Hon. R. P. Lowe.....	4,119 95
Supreme Judge's salary, Hon. Geo. G. Wright.....	4,004 00
Supreme Judge's salary, Hon. Jno. F. Dillon.....	3,300 00
Supreme Judge's salary, Hon. C. Baldwin.....	669 50
Supreme Judge's salary, Hon. C. C. Cole.....	3,000 00
Penitentiary Clerk's salary.....	1,500 00
Penitentiary Chaplain's salary.....	1,000 00
Penitentiary Physician's salary.....	731 00
Penitentiary Warden's salary.....	2,000 00
Penitentiary Deputy Warden's salary.....	1,500 00
Adjutant-General's contingent fund.....	631 30
Attorney General's fees and mileage.....	909 82
Auditor's contingent fund.....	2,664 00
Governor's contingent fund.....	2,425 00
Register of State Land Office's contingent fund.....	1,667 63
Secretary Agricultural College's contingent fund.....	700 53
Secretary of State's contingent fund.....	1,940 50
Superintendent of Public Instruction's contingent fund.....	1,620 00
State Treasurer's contingent fund.....	1,606 67
Supreme Court's contingent fund.....	2,940 46
State Superintendent of Weights and Measures' salary.....	100 00
Extraordinary expenses, Executive Department.....	29,092 12
General contingent fund.....	10,459 46

For fuel.....	\$743	00
For arrest of fugitives from justice.....	818	00
For postage, Executive office.....	573	41
For postage, Secretary of State.....	866	41
For postage, Auditor of State.....	503	33
For postage, Treasurer of State.....	60	24
For postage, Register of State Land Office....	300	19
For postage, Superintendent of Public Instruction.....	407	05
For postage, Attorney General.....	21	43
For postage, Adjutant-General.....	75	62
For express charges, freight, drayage, and telegraphing.....	415	38
For Capitol Building repairs.....	1,789	11
For repairing furniture.....	442	41
For canvassing election returns.....	268	00
For lights, lamps, &c.....	106	46
For carpeting, matting, and window curtains..	1,098	45
For furniture and supplies for State House....	637	10
For labor on State House and grounds.....	635	16
For costs in foreclosing school fund mortgages, Eads' loan.....	52	45
For ice.....	114	87
For Attorney General's services in settlement with Winterbotham and Jones.....	100	00
For insurance.....	185	50
For miscellaneous items.....	245	89
Quartermaster-General's expenses.....	6,997	34
Blind Asylum, support.....	18,910	00
Deaf and Dumb Institution.....	22,145	00
Hospital for Insane, county dues.....	74,937	22
Hospital for Insane, deficiency.....	25,062	78
Hospital for Insane, Trustees' expenses.....	1,000	51
Interest on Bonds of 1858.....	28,140	00
Interest on School Fund Loans.....	19,209	57
Interest on War and Defense Bonds.....	42,188	90
Penitentiary contingent fund.....	100	00
Penitentiary, general support.....	18,961	00
Penitentiary improvements.....	28,457	00
Penitentiary, guards' pay.....	12,058	75
Agricultural Societies.....	12,811	00
Army vote.....	18,800	66
Capitol Building repairs.....	202	08
Hospital for Insane, improvements.....	12,000	00
Eighth General Assembly.....	2	00
Governor's Aids.....	1,252	99
State Library.....	3,124	02
Ninth General Assembly, papers.....	216	00

Publishing laws.....	1,002 85
Reports of Iowa.....	7,920 00
State Bank expenses.....	1,439 00
Swamp Lands.....	3,208 00
Stationery.....	29,232 46
Special Appropriations.....	6,096 58
State Binding.....	17,869 39
State Printing.....	26,397 52
Teachers' Institutes.....	6,250 00
Blind Asylum, building.....	38 50
Blind Asylum, improvements.....	5,124 90
Agricultural College Building.....	20,000 00
Tenth General Assembly, Members and Officers.....	50,519 40
Tenth General Assembly, postage.....	6,975 44
Tenth General Assembly, contingent expenses.....	959 25
Tenth General Assembly, papers.....	9,334 00
School Journal, Des Moines.....	237 50
State University, building.....	20,000 00
State University, Trustees' expenses.....	1,116 10
Hospital for Insane, arrest of patients.....	52 00
Presidential election returns.....	1,285 60
Rewards for criminals.....	550 00
Mileage, Agricultural College Board.....	1,946 70

719,091 33

Add for warrants issued for Adjutant General's postage,
and afterwards transferred to W. and D. fund..... 2,259 19

Total amount of warrants issued during the two years.....	721,350 52
Interest paid on warrants redeemed.....	1,831 86
Mileage to County Treasurers by certificates.....	5,133 23
Commission to banks forwarding revenue.....	606 65

Total expenditures..... 728,922 26

7TH—WARRANTS (REVENUE).

Amount of warrants outstanding Nov. 2, 1863.....	\$ 18,395 52
Amount issued during the two years ending Nov. 4, '65.....	721,350 52
Total.....	739,746 04
Deduct amount redeemed during the two years.....	725,989 71

Leaves outstanding Nov. 4, 1865..... 13,756 33

8TH—WAR AND DEFENSE WARRANTS.

Amount of warrants outstanding Nov. 2, 1863.....	38,717 87
Amount issued during two years ending Nov. 4, 1865.....	169,231 00

Total..... 207,948 87

Deduct amount redeemed during the two years.....	204,063 17
Leaves outstanding Nov. 4, 1865.....	3,885 70
WAR AND DEFENSE WARRANTS (RE-ISSUED).	
Amount of warrants outstanding Nov. 2, 1863.....	255 29
Amount redeemed during two years ending Nov. 4,'65,	222 28
Leaves outstanding Nov. 4, 1865.....	33 01

9TH—WAR AND DEFENSE FUND.

In order to meet the extraordinary expenses of the war, Chap. 16, Acts of the Extra Session of 1861, creating the War and Defense Fund, authorized the issuing of State bonds to the amount of \$800,000, drawing seven per cent. interest, and payable twenty years after date. Under this act there were issued and sold only \$300,000 of bonds, all dated July 1, 1861. The present condition of this fund is as follows:

	DR.	
To total amount of warrants issued.....	\$1,041,960	28
	CR.	
By amount received of U. S.....	\$100,000	00
By sale of State bonds.....	277,320	00
By Federal tax	357,525	81
Received from all other sources.....	9,039 24—	743,885 05
Total.....	298,075	23
Of this amount State Treasurer has redeemed with General Revenue fund.....	294,189	53
Leaves outstanding at this date.....	3,885	70