

CERTIFICATE.

STATE OF IOWA,
OFFICE OF SECRETARY OF STATE, }

I, G. L. Dobson, secretary of state of the state of Iowa, hereby certify that the acts and resolutions herein contained are copied from the original roles on file in this office, and that the same are true and correct copies thereof of the acts and resolutions of the Twenty-eighth General Assembly, except that the words enclosed in brackets [thus] have been inserted where it is evident that an omission had occurred.

In testimony whereof, I have hereunto set my hand and affixed the seal of my office at Des Moines, this first day of June, A. D. 1900.

[SEAL.]

G. L. DOBSON,
Secretary of State.

CONDITION OF THE TREASURY.

DEPARTMENT OF AUDITOR OF STATE, }
DES MOINES, Iowa, April 30, 1900. }

Hon. G. L. Dobson, Secretary of State:

DEAR SIR—In pursuance of section 18 of the constitution of Iowa, I have the honor to submit for publication with the laws of the Twenty-eighth General Assembly the following statement of the receipts and expenditures of public moneys for the biennial fiscal period commencing July 1, 1897, and ending June 30, 1899.

Respectfully,

FRANK F. MERRIAM,
Auditor of State.

CONDITION OF THE TREASURY.

The amount of funds in the treasury at the close of the last fiscal period, June 30, 1897, including agricultural college mortgage bonds, was \$562,663.18, belonging to the several funds as follows:

General revenue	\$ 86,672.96
Special university tax	11,083.78
Agricultural college endowment fund	514,906.50
Total	\$ 562,663.18

The amount received from all sources during the fiscal period ending June 30, 1899, was \$5,299,881.34, which was distributed to the several funds as follows:

General revenue	\$ 5,079,408.29
Special university tax	111,494.47
Agricultural college endowment fund	56,554.03
Agricultural college additional endowment fund	47,000.00
Permanent school fund	978.63
Temporary school fund	1,027.31
Swamp land indemnity fund	8,878.61
Total	\$ 5,299,881.34

The receipts being added to the balance on hand June 30, 1897, as shown above, makes \$5,862,494.52 as the amount to be accounted for. The disbursements during the fiscal period ending June 30, 1899, were as follows:

General revenue	\$ 4,671,078.89
Special university tax	73,400.00
Agricultural college additional endowment fund	47,000.00
Permanent school fund	978.63
Temporary school fund	1,027.31
Swamp land indemnity fund	8,833.61
Total	\$ 4,796,108.43

Leaving a balance in the treasury, June 30, 1899, of \$1,067,391.09, belonging to the several funds, as follows:

General revenue	\$ 445,002.87
Special university tax	50,178.19
Agricultural college endowment fund	571,480.58
Swamp land indemnity fund	750.00
Total	\$ 1,067,391.09

CONDITION OF THE TREASURY.

STATEMENT No. 1.

Showing receipts and disbursements during the fiscal period ending June 30, 1899.

RECEIPTS.

College for the blind, refund improvement account.....	\$	759.84
College for the blind, refund support account		10,985.46
Industrial home for the blind, refund support account.....		1,316.71
Industrial home for the blind, sale of manufactured articles.....		8,640.18
School for the deaf, refund improvement account.....		400.00
School for the deaf, refund support account.....		2,536.68
Auditor of state, fees.....		63,997.25
Clerk supreme court, fees.....		6,095.40
Oil inspector, fees.....		18,534.25
Secretary of state, fees.....		89,743.74
Superintendent of public instruction, fees.....		2,456.50
Institution for feeble-minded children, refund improvement account		1,240.53
Institution for feeble-minded children, refund support fund.....		928.94
W. K. Boardman, dairy licenses		620.00
L. S. Gates, dairy licenses		574.00
B. P. Norton, dairy licenses.....		675.00
Insane collections by superintendent		1,449.23
Iowa Columbian commission, refund.....		14.97
Milton Remley, costs refunded.....		40.00
Custodian sales.....		30.39
G. H. Hill, expenses refunded.....		20.00
Auditor of state, principal and interest Roach & Wold notes.....		19,306.36
Historical department, supplies		180.09
Executive council, fees.....		29.50
Interest refunded on warrant No. 10409.....		6.33
Sale geological reports.....		58.28
Governor's contingent fund, refund.....		10.18
Penitentiary, Anamosa.....		7,006.58
N. N. Jones, premium on sale of warrants.....		124.63
N. N. Jones, surplus convicts' earnings		45,298.27
H. J. Neitert, mileage refund		2.80
L. M. Shaw, United States aid soldiers' home		101,344.94
G. A. Oliver, emergency warrant fund		2.50
W. K. Boardman, expenses refunded		86.50
Soldiers' home pensions.....		7,963.28
Johnson Brigham, refund freight charges		11.00
Entomologist's fees.....		707.50
Sale of monument hand book.....		19.00
Sears McHenry, paymaster's refund		430.96
Johnson Brigham, drayage refund.....		.50
F. M. Powell, superintendent hospital.....		23.25
G. H. Hill, superintendent hospital.....		241.00
M. H. Byers, refund account Fiftieth Iowa.....		25.00
Hospital for the insane, Cherokee, support		494.97
Hospital for the insane, Clarinda, improvement.....		215.86
Hospital for the insane, Clarinda, support.....		8,344.05
Hospital for the insane, Independence, support.....		10,556.16
Hospital for the insane, Mt. Pleasant, improvement.....		512.94
Hospital for the insane, Mt. Pleasant, support.....		2,901.88
Industrial school for boys, improvement.....		908.83
Industrial school for boys, file fund.....		457.20
Industrial school for boys, support.....		2,001.73
Industrial school for girls, support.....		1,539.25
Insurance taxes		304,468.09
Interest on delinquent taxes		83,009.50
Orphans' home, improvement.....		1.22
Orphans' home, support.....		586.67
Peddlers' licenses		959.97
Penitentiary, Anamosa, improvement		175.96
Penitentiary, Anamosa, officers and guards.....		175.96
Penitentiary, Anamosa, support		4,760.04
Penitentiary, Anamosa, transportation.....		818.44
Penitentiary, Anamosa, library.....		2,323.50
Penitentiary, Ft. Madison, improvement.....		24.32
Penitentiary, Ft. Madison, transportation.....		546.82
Penitentiary, Ft. Madison, support.....		12,772.16
Penitentiary, Ft. Madison, library.....		3,397.81
Sale of laws		22,854.30
Soldiers' home, support.....		4,194.63
Insane, dues from counties.....		729,936.52
College for the blind, dues from counties.....		1,269.31
School for the deaf, dues from counties.....		5,100.09
Institution for feeble-minded children, dues from counties.....		19,320.50
Orphans' home, dues from counties.....		57,134.55
Telegraph companies, taxes.....		40,213.89
Telephone companies, taxes.....		18,734.83
Pharmacy commission, fees accounts.....		17,700.00
Auditor of state, building and loan fee account.....		1,596.50
Express companies, taxes.....		12,179.71
Medical licenses.....		2,750.00

CONDITION OF THE TREASURY.

Sale of memorial hall site.....	\$ 15,000 00
Collateral inheritance tax.....	52,799.52
Support, North Dakota patients, college for the blind.....	702 00
Adjutant-general's refund from Camp McKinley.....	68 52
Industrial school for boys, board of inmate.....	9 00
Librarian, sale of typewriter.....	10 00
Sale of old arsenal.....	224 25
W. E. O'Brien, sale of waste paper.....	5 25
Wabash railroad company, refund transportation.....	8 93
Henderson Arms company, refund.....	12 42
Lewis E. Bolton, refund claim No. 10082.....	1 63
Trans-Mississippi exposition commission.....	3,000 00
United States, refund, account Spanish war.....	91,423 78
Forty-ninth Iowa, refund, account Spanish war.....	840 65
Proceeds warrants, interest on school fund loans.....	1,368 61
State taxes, 2 8-10 mills, 1897; 2 2-10 mills, 1898.....	2,174,854 95
Balance in treasury June 30, 1897.....	26,672 92
Total.....	\$ 5,116,076.25

DISBURSEMENTS.

Redemption of auditor's warrants.....	\$ 4,613,237 31
Interest paid on same.....	57,786 57
Balance cash in treasury June 30, 1899.....	445,052 37
Total.....	\$ 5,116,076.25

SPECIAL UNIVERSITY TAX.

Balance on hand June 30, 1897.....	\$ 11,038 72
Received from state tax, 1-10 mill.....	111,491 47
Total.....	\$ 122,578 19

DISBURSEMENTS.

Redemption auditor's warrants.....	\$ 73,400 00
Balance in treasury June 30, 1899.....	50,178 19
Total.....	\$ 123,578 19

AGRICULTURAL COLLEGE ENDOWMENT FUND.

Amount mortgage bonds in treasury June 30, 1897.....	\$ 509,532 63
Amount cash in treasury June 30, 1897.....	5,323 87
Amount received from sale of lands, etc., to date.....	56,554 02
Total.....	\$ 571,460 52

DISBURSEMENTS.

Cash in treasury June 30, 1899.....	\$ 88,631 96
Mortgage bonds in treasury June 30, 1899.....	482,828 57
Total.....	\$ 571,460 52

PERMANENT SCHOOL FUND.

Balance in treasury June 30, 1897.....	None.
Receipts by treasurer of state.....	\$ 978 62
Total.....	\$ 978 62
Disbursement by treasurer of state.....	\$ 978 62
Balance in treasury June 30, 1899.....	None.

TEMPORARY SCHOOL FUND.

Balance in treasury June 30, 1897.....	None.
Amount received from interest on state bonds.....	\$ 1,027 31
Total.....	\$ 1,027 31
Amount apportioned to counties.....	1,027 31
Balance in treasury June 30, 1899.....	None.

SWAMP LAND INDEMNITY FUND.

Balance in treasury June 30, 1897.....	None.
Amount received from United States government.....	\$ 3,373 61
Total.....	\$ 3,373 61
Disbursed to counties by treasurer of state.....	2,623 61
Balance in treasury June 30, 1899.....	\$ 750 00

CONDITION OF THE TREASURY.

RECAPITULATION OF BALANCES IN TREASURY JUNE 30, 1899.

General revenue.....	\$ 445,002.37
Special university tax.....	50,178.19
Agricultural college endowment fund.....	571,480.53
Swamp land indemnity fund.....	750 00
Total.....	\$ 1,067,391.09

STATEMENT No. 2.

Showing the amount of warrants issued and to what charged, during the fiscal period ending June 30, 1899.

Adjutant-general's salary.....	\$ 3,000 00
Attorney-general's salary.....	7,375 00
Attorney-general's per diem.....	792.22
Attorney-general's clerks' fund.....	2,164.53
Attorney-general's legal assistant.....	2,715 00
Attorney-general's traveling expenses.....	48.90
Auditor's salary.....	4,400 00
Auditor, executive council.....	895 00
Auditor, deputy.....	3,000 00
Auditor's clerks' fund.....	15,232.66
Board of control, including secretary's salary.....	12,749.99
Board of control, traveling expenses.....	432.45
Board of control, expenses.....	885 70
Board of control, bulletins.....	106 00
Board of control, clerks' fund.....	10,187 75
Clerk of supreme court, salary.....	4,400 00
Clerk of supreme court, deputy.....	3,000 00
Clerk of supreme court, clerks' fund.....	4,048.99
Commissioner of labor, salary.....	3,000 00
Commissioner of labor, deputy.....	2,000 00
Commissioner of labor, expenses.....	666.50
Commissioner of pharmacy, enforcement fund.....	2,149.09
Custodian, salary.....	3,000 00
Custodian, expenses.....	24,391 51
Dairy commissioner's salary.....	2,872.50
Dairy commissioner, expenses.....	6,447.01
District Judge J. D. Smyth.....	5,000 00
District Judge Henry Banks, Jr.....	5,000 00
District Judge M. A. Roberts.....	5,000 00
District Judge F. M. Fee.....	5,000 00
District Judge F. W. Eichelberger.....	5,000 00
District Judge Robert Sloan.....	5,000 00
District Judge H. M. Towner.....	5,000 00
District Judge W. H. Tedford.....	5,000 00
District Judge F. R. Gaynor.....	5,000 00
District Judge G. W. Wakefield.....	5,000 00
District Judge William Hutchinson.....	5,000 00
District Judge John F. Oliver.....	5,000 00
District Judge J. D. Gamble.....	5,000 00
District Judge J. H. Applegate.....	5,000 00
District Judge A. W. Wilkinson.....	5,000 00
District Judge Benjamin McCoy.....	3,750 00
District Judge David Ryan.....	2,750 00
District Judge John T. Scott.....	1,250 00
District Judge W. G. Clements.....	1,250 00
District Judge A. R. Dewey.....	5,000 00
District Judge P. B. Wolfe.....	5,000 00
District Judge O. M. Waterman.....	1,176 06
District Judge J. W. Bollinger.....	3,823 94
District Judge W. F. Brannan.....	5,000 00
District Judge Allen J. House.....	5,000 00
District Judge M. J. Wade.....	5,000 00
District Judge Thos. F. Stevenson.....	3,750 00
District Judge S. F. Prouty.....	1,250 00
District Judge W. F. Conrad.....	5,000 00
District Judge C. P. Holmes.....	5,000 00
District Judge W. A. Spurrier.....	958.32
District Judge C. A. Bishop.....	4,041.70
District Judge Amos S. Blair.....	5,000 00
District Judge J. J. Tolerton.....	1,250 00
District Judge F. C. Platt.....	3,750 00
District Judge D. R. Hindman.....	3,750 00
District Judge J. R. Whitaker.....	1,360 00
District Judge B. P. Birdsall.....	5,000 00
District Judge S. M. Weaver.....	5,000 00
District Judge Jno. C. Sherwin.....	5,000 00
District Judge J. F. Clyde.....	5,000 00
District Judge O. H. Kelly.....	3,041.66
District Judge L. E. Fellows.....	5,000 00
District Judge A. N. Hobson.....	5,000 00
District Judge W. B. Quarton.....	5,000 00
District Judge Lot Thomas.....	2,815.86
District Judge K. H. Helsell.....	2,184.16
District Judge A. B. Thornell.....	5,000 00
District Judge W. I. Smith.....	5,000 00
District Judge W. R. Green.....	5,000 00
District Judge N. W. Macy.....	5,000 00
District Judge S. M. Elwood.....	5,000 00
District Judge Z. A. Church.....	5,000 00

CONDITION OF THE TREASURY.

District Judge George W. Burnham	5,000.02
District Judge H. M. Remley	5,000.02
District Judge W. G. Thompson	5,000.02
District Judge Obed Caswell	5,000.02
District Judge W. N. Treichler	1,881.40
District Judge Fred O'Donnell	5,000.02
District Judge J. M. Husted	3,750.02
District Judge M. O. Matthews	1,850.00
District Judge W. S. Withow	5,000.02
Fish and game warden	2,400.00
Fish and game warden, expense	6,411.07
Governor, salary and rent	7,500.00
Governor, executive council	999.98
Governor, secretary	3,000.00
Governor, contingent	10,396.29
Governor, contingent—to pay counsel	200.00
Janitors, nine months	6,090.08
Librarian and assistants	5,467.50
Librarian, catalogue	999.14
Librarian, clerks' fund	1,650.00
Mine inspectors' salaries	7,179.99
Mine inspectors' expenses	2,799.07
Mine inspectors' clerks' fund	895.00
Mine inspectors' board of examiners	848.60
Oil inspectors	2,000.00
Railroad commissioners' and secretary's salaries	16,999.25
Railroad commissioners' expenses	6,328.93
Secretary of state, salary	4,400.02
Secretary of state, executive council	999.98
Secretary of state deputy	3,000.00
Secretary of state, clerk fund	9,347.60
Secretary of state, clerk of land office	2,300.00
Superintendent of public instruction	4,400.02
Superintendent of public instruction, deputy	3,000.00
Superintendent of public instruction, clerks' fund	3,347.50
Superintendent of public instruction, school journal	185.60
Superintendent of public instruction, traveling expenses	425.90
Superintendent of weights and measures	100.00
Supreme Judge Josiah Given	8,000.02
Supreme Judge O. T. Granger	8,000.02
Supreme Judge G. S. Robinson	8,000.02
Supreme Judge Scott M. Ladd	8,000.02
Supreme Judge L. G. Kinne	2,000.03
Supreme Judge C. M. Waterman	6,000.00
Supreme Judge H. E. Deemer	8,000.02
Supreme court reporter's clerks' fund	600.00
Supreme court, contingent fund	3,568.47
Supreme court reporter	6,700.00
Treasurer of state, salary	4,400.02
Treasurer of state, executive council	999.98
Treasurer of state, deputy	3,000.00
Treasurer of state, clerks' fund	6,461.97
Veterinary surgeons	7,823.25
Agricultural college financial agent	3,764.09
Agricultural college, improvement fund	28,971.01
Agricultural college, improvement and repair fund	302.98
Agricultural college, current expense and support funds	25,957.26
Agricultural college, trustees	5,091.80
Agricultural college, experiment fund	644.72
Agricultural societies	39,565.03
State agricultural society	4,945.25
Arrest of fugitives	10,013.03
Benedict home	7,256.71
College for the blind, improvement fund	4,496.00
College for the blind, clothing fund	649.28
College for the blind, support fund	48,908.89
College for the blind, teachers' fund	10,307.59
College for the blind, trustees' fund	1,136.40
State binder	37,793.87
Board of educational examiners	1,680.57
Board of health	10,053.81
Industrial home for blind	25,773.77
Industrial home for blind, trustees	1,014.10
Code, editing, annotating and publishing	37,493.54
Collateral inheritance tax, enforcement fund	1,519.21
Executive council, clerks' fund	4,328.98
Farmers' institutes	5,589.12
Geological survey	8,230.17
Geological survey, expenses	9,603.15
Gray uniforms	57.00
Historical building site	15,000.00
Historical building	20,154.49
Historical collection	11,750.98
Historical society	2,000.00
Horticultural society	3,500.00
Hospital for insane, Cherokee	261,940.21
Hospital for insane, Clarinda, improvement	70,793.95
Hospital for insane, Clarinda, support	229,594.08
Hospital for insane, Clarinda, trustees	1,522.60
Hospital for insane, Independence, improvement	18,527.36
Hospital for insane, Independence, support	292,600.26
Hospital for insane, Independence, trustees	918.75
Hospital for insane, Mt. Pleasant, improvement	17,803.01
Hospital for insane, Mt. Pleasant, support	260,911.52
Hospital for insane, Mt. Pleasant, trustees	1,002.72
Insane, nonresident	849.85
Institution for feeble-minded children, improvement	60,975.84

CONDITION OF THE TREASURY.

Institution for feeble-minded children, support.....	\$ 196,732.84
Institution for feeble-minded children, clothing.....	12,685.54
Institution for feeble-minded children, ordinary expenses.....	16,500.00
Institution for feeble-minded children, trustees expenses.....	1,010.09
Industrial school for boys, improvement.....	10,477.59
Industrial school for girls, improvement.....	2,116.61
Industrial school for boys, support.....	112,528.33
Industrial school for girls, support.....	41,249.27
Industrial school, trustees.....	692.13
Iowa state university, improvement.....	1,760.33
Iowa state university, support.....	149,470.96
Iowa state university, endowment.....	5,000.00
Iowa state university, regents.....	5,854.25
State library, book fund.....	10,000.00
State library, repairs.....	250.00
State library, circulating library.....	1,600.00
Interest on school fund loans.....	1,368.61
Iowa weather service.....	5,325.88
Mail carriers.....	1,375.00
Militia.....	79,155.85
Militia, storage.....	651.09
Miscellaneous expenses.....	36,445.36
Miscellaneous expenses, freight and expressage.....	2,999.91
Miscellaneous expenses, Code 36.....	336.49
Miscellaneous expenses, Code 164.....	4,467.51
Miscellaneous expenses, Code 165.....	26,998.86
Soldiers' and sailors' monument.....	5,594.50
New Orleans exposition claims.....	12,000.00
State normal school, improvement.....	8,200.00
State normal school, teachers.....	62,495.00
State normal school, contingent and repair.....	16,000.00
State normal school, trustees.....	2,209.40
State normal school, secretary.....	180.20
Orphans' home, improvement.....	7,167.17
Orphans' home, support.....	98,999.86
Orphans' home, trustees.....	725.39
Penitentiary, Anamosa, improvement.....	39,942.69
Penitentiary, Anamosa, escaped convicts.....	12.50
Penitentiary, Anamosa, officers and guards.....	102,290.98
Penitentiary, Anamosa, support.....	122,476.04
Penitentiary, Anamosa, transportation.....	2,430.65
Penitentiary, Anamosa, library.....	1,461.51
Penitentiary, Ft. Madison, improvement.....	8,335.90
Penitentiary, Ft. Madison, officers and guards.....	74,955.83
Penitentiary, Ft. Madison, transportation.....	2,097.01
Penitentiary, Ft. Madison, support.....	39,834.59
Penitentiary, Ft. Madison, library.....	344.92
Penitentiary, Ft. Madison, barn.....	1,811.43
Penitentiary, Ft. Madison, inspection.....	146.13
State printer.....	54,991.32
Transfer of convicts and insane.....	341.16
Relief of Hull.....	480.00
Relief of Metz.....	540.00
Reward for arrest of murderers.....	500.00
Soldiers' home, improvement.....	15,527.00
Soldiers' home, officers' salaries.....	13,947.00
Soldiers' home, special contingent.....	429.82
Soldiers' home, support.....	135,497.91
Soldiers home, transportation.....	1,156.10
Spanish war and defense fund.....	141,532.43
Teachers' institutes.....	10,300.00
School for the deaf, improvement.....	549.99
School for the deaf, clothing.....	1,017.57
School for the deaf, support.....	100,335.28
School for the deaf, teachers.....	12,613.36
School for the deaf, trustees.....	739.05
Entomologist.....	1,017.47
Twenty-second General Assembly special appropriation.....	872.50
Russian thistle extermination.....	20.10
Twenty-sixth General Assembly special appropriation.....	1,069.76
Iowa and Missouri boundary.....	54.22
Battleship Iowa silver service.....	5,000.00
Twenty-sixth General Assembly, special session, special appropriation.....	998.00
Hospital, Cherokee, commissioners.....	1,600.62
Investigating committee, state institutions.....	2,013.76
Trans-Mississippi exposition.....	34,000.00
Publishing constitutional amendment.....	1,133.75
Twenty-seventh General Assembly, mileage.....	2,097.00
Twenty-seventh General Assembly, members' salaries.....	84,225.00
Twenty-seventh General Assembly, officers' salaries.....	33,708.50
Twenty-seventh General Assembly, extra employes.....	2,486.00
Twenty-seventh General Assembly, special appropriations.....	12,215.91
Total.....	\$ 4,196,494.93