
 AUDITOR'S STATEMENT.

STATE OF IOWA, AUDITOR'S OFFICE, }
 DES MOINES, May 14, 1894. }

HON. W. M. McFARLAND, *Secretary of State*:

SIR:—In pursuance of the requirements of section 18, Article III, of the Constitution of Iowa, I have the honor to submit for publication with the laws of the Twenty-fifth General Assembly, the following statement of the receipts and expenditures of the public money, for the biennial fiscal period commencing July 1, 1891, and ending June 30, 1893.

C. G. McCARTHY,
Auditor of State.

 CONDITION OF THE TREASURY.

The amount of funds in the treasury at the close of the last fiscal period, June 30, 1891, including Agricultural College mortgage bonds, was \$844,995.68, belonging to the several funds as follows:

General revenue	\$ 488,088.95
Agricultural College endowment fund.....	356,888.73
Temporary school fund.....	48.00
Total.....	\$ 844,995.68

The amount received from all sources during the fiscal period ended June 30, 1893, was \$4,030,464.56, which was distributed as follows to the several funds:

General revenue.....	\$3,706,151.77
Agricultural College endowment fund....	289,312.79
Additional Agricultural College endowment fund.....	35,000.00
Total receipts.....	\$4,030,464.56

The receipts being added to the balance on hand June 30, 1891, as shown above, makes \$4,875,460.24, as the amount to be accounted for. The disbursements during the fiscal period ended June 30, 1893, were as follows:

General revenue.....	\$3,731,229.27
Agricultural College endowment fund....	196,726.40
Additional Agricultural College endowment fund.....	35,000.00
Temporary school fund.....	48.00
Total disbursements.....	\$4,013,004.17

Leaving a balance in the treasury June 30, 1893, of \$862,456.07, belonging to the several funds as follows:

General revenue.....	\$ 412,981.45
Agricultural College endowment fund.....	449,474.62
Total.....	\$ 862,456.07

STATEMENT No. I.

SHOWING RECEIPTS AND DISBURSEMENTS DURING THE FISCAL
PERIOD ENDED JUNE 30, 1893.

RECEIPTS.

GENERAL REVENUE—

From State tax, 2 mills.....	\$2,182,944.41
From interest on delinquent taxes	25,313.11
From insane dues from counties	587,574.52
From College for the Blind, dues from counties.....	1,246.82
From Iowa School for the Deaf, dues from counties.....	2,047.81
From Feeble-Minded Children Institution, dues from counties.....	16,966.63
From Orphans' Home, dues from counties.....	37,427.50
From Warden of the Ft. Madison penitentiary.....	31,000.00
From peddlers' licenses from counties.....	1,534.06
From sale of laws from counties	418.50
From insurance companies for taxes.....	224,302.56
From Auditor of State, for fees.....	63,127.90
From Secretary of State, for fees.....	15,634.95
From Clerk of the Supreme Court, for fees.....	4,505.00
From Oil Inspector, for fees.....	10,228.67
From Superintendent of Public Instruction, for fees.....	1,140.00
From Western Union Telegraph Company, for taxes.....	29,496.63
From Postal Telegraph Cable Company, for taxes	1,126.31
From Central Union Telephone Company, for taxes	3,600.00
From Iowa Union Telephone Company, for taxes	5,760.00
From Nebraska Telephone Company, for taxes.....	420.00
From United States Government, aid Soldiers' Home.....	66,300.50
From Wm. L. Carpenter, from custodian's sales.....	686.91
From J. A. Lyons, Auditor of State, from interest on Roach & Wold notes for land in O'Brien county.....	1,057.68
From Commissioners of Pharmacy, from surplus above expenses received for licenses.....	810.00
From Roach & Wold, part of purchase price of 1,600 acres of land in Lyon county.....	5,876.00
From I. N. Drake, part of purchase price of 80 acres of land in O'Brien county..	500 00
From The Redhead, Norton, Lathrop Company, by refund over-payment of Railroad Commissioners' expense.....	50.40
From the Railway Age by refund over-payment of Railroad Commissioners' expense.....	4.00
From Stillwell & Son, refund of over-payment for advertising sale of land.....	20.50
From refund County Auditor of O'Brien county, over-payment Farmers' Institute.....	10.00
From Wm. Musson by refund, over-payment clerk's fees, State of Iowa v. D. M. & K. C. Ry. Co.....	77.40
From the Agricultural College, refund of unexpended appropriation for experimentation in agriculture and horticulture, drawn.....	227.67
From J. D. Seeberger, refund of over-payment of Capitol grounds account.....	36.62
From Lafayette Young, refund of over-payment of Capitol grounds account....	2.50
From lease of armory grounds.....	1.00
From United States government, by refund of district war tax	384,274.80
From balance in treasury June 30, 1893.....	488,058.05
Total cash.....	\$4,194,210.72

DISBURSEMENTS.

GENERAL REVENUE—

By redemption of auditor's warrants.....	\$3,781,005.91
By interest paid on same.....	133.36
By balance in treasury June 30, 1893.....	412,981.45
Total.....	\$4,194,210.72

AGRICULTURAL COLLEGE ENDOWMENT FUND.
RECEIPTS.

Amount of bonds in treasury June 30, 1891.....	\$ 5,500.00
Amount of mortgage bonds and cash in treasury June 30, 1891.....	351,388.73
Amount received from sale of lands, etc., to date.....	92,588.89
Total.....	\$ 449,474.62

DISBURSEMENTS.

Amount of cash in hands of Treasurer of State June 30, 1893.....	\$ 1,007.75
Amount of bonds in hands of Treasurer of State June 30, 1893.....	5,500.00
Amount of mortgage bonds in the hands of Treasurer of State June 30, 1893.....	442,966.87
Total.....	\$ 449,474.62

PERMANENT SCHOOL FUND.

Balance in treasury June 30, 1891.....	\$ None.
Receipts by Treasurer of State.....	234,498.01
Disbursements by Treasurer of State.....	234,498.01
Balance in treasury June 30, 1893.....	None.

TEMPORARY SCHOOL FUND.**RECEIPTS.**

Balance in treasury June 30, 1891.....	\$ 48.00
Amount received from interest on State bonds.....	26,313.38
Total.....	\$ 26,361.38

DISBURSEMENTS.

Amount apportioned to counties.....	\$ 26,361.38
Balance in treasury June 30, 1893.....	None.
Total.....	\$ 26,361.38

RECAPITULATION OF BALANCES IN TREASURY JUNE 30, 1893.

General revenue.....	\$ 412,981.45
Agricultural College endowment fund.....	449,474.62
Total.....	\$ 862,456.07

NOTE.—There were no swamp land receipts or disbursements during the biennial fiscal period.

STATEMENT No. II.

Showing the amount of warrants issued and to what charged, during the fiscal period ended June 30, 1893.

Adjutant-general's salary.....	\$ 3,000.00
Attorney-general's salary.....	3,000.00
Attorney-general's per diem and expenses.....	3,533.40
Attorney-general's clerks and legal assistants.....	6,388.60
Auditor of State's salary.....	4,399.96
Auditor of State's Deputy's salary.....	3,000.00
Auditor of State's clerk's fund.....	11,294.00
Auditor of State's Executive Council service.....	1,000.04
Board of Health.....	10,509.96
Clerk of the Supreme Court's salary.....	4,399.96
Clerk of the Supreme Court's Deputy's salary.....	3,000.00
Clerk of the Supreme Court's clerks' fund.....	2,982.50
Commissioner of Labor Statistics salary.....	3,000.00
Commissioner of Labor Statistics' expenses.....	1,076.62
Commissioner of Pharmacy, enforcement of law.....	977.88
Custodian of Public Property, salary.....	3,000.00

Custodian of Public Property, expenses	45,205.00
Dairy Commissioner's salary	3,000 00
Dairy Commissioner's expenses.....	4,416.41
Dairy Association	2,000.00
District Judge, 1st District, J. M. Casey, salary..	4,999.96
District Judge, 1st District, J. D. Smythe, salary..	4,999.96
District Judge, 2d District, H. C. Traverse, salary.....	4,999.96
District Judge, 2d District, E. L. Burton, salary.....	4,999.96
District Judge, 2d District, W. I. Babb, salary.....	4,999.96
District Judge, 2d District, J. C. Mitchell and W. D. Tisdale, salary	3,145.15
District Judge, 2d District, H. M. Towner, salary.....	4,999.96
District Judge, 3d District, W. H. Tedford, salary.....	4,999.96
District Judge, 4th District, F. R. Gaynor, salary.....	4,999.96
District Judge, 4th District, Geo. W. Wakefield, salary.....	4,999.96
District Judge, 4th District, Scott M. Ladd, salary	4,999.96
District Judge, 4th District, Anthony Van Wagenan, salary	3,027.76
District Judge, 5th District, J. H. Henderson, salary.....	4,999.96
District Judge, 5th District, J. H. Applegate, salary.....	4,999.96
District Judge, 5th District, A. W. Wilkinson, salary.....	4,999.96
District Judge, 5th District, J. Kelly Johnson, salary.....	4,999.96
District Judge, 6th District, David Ryan, salary.....	4,999.96
District Judge, 6th District, A. R. Dewey, salary	4,999.96
District Judge, 7th District, Andrew Howatt and P. B. Wolfe, salary	4,999.96
District Judge, 7th District, C. M. Waterman, salary.....	4,999.96
District Judge, 7th District, W. F. Brannan, salary.....	4,999.96
District Judge, 7th District, Allen J. House, salary.....	2,829.29
District Judge, 8th District, S. H. Fairall, salary.....	4,999.96
District Judge, 9th District, S. F. Baillet, salary.....	4,999.96
District Judge, 9th District, W. F. Conrad, salary.....	4,999.96
District Judge, 9th District, C. P. Holmes, salary.....	4,999.96
District Judge, 10th District, J. L. Husted, salary.....	4,999.96
District Judge, 10th District, J. J. Ney, salary.....	4,999.96
District Judge, 10th District, D. J. Lenehan and Fred O'Donnell, salary	4,999.96
District Judge, 11th District, D. R. Hindman, salary	4,999.96
District Judge, 11th District, John L. Stevens and N. B. Hyatt, salary.....	4,999.96
District Judge, 11th District, S. M. Weaver, salary.....	4,999.96
District Judge, 12th District, John O. Sherwin, salary.....	4,999.96
District Judge, 12th District, Geo. W. Ruddick and Porter W. Burr, salary	4,999.96
District Judge, 13th District, L. O. Hatch, salary.....	4,999.96
District Judge, 13th District, W. A. Hoyt, salary	4,999.96
District Judge, 14th District, Geo. H. Carr, salary.....	4,999.96
District Judge, 14th District, Lot Thomas, salary	4,999.96
District Judge, 15th District, A. B. Thornell, salary.....	4,999.96
District Judge, 15th District, Walter I. Smith, salary.....	4,999.96
District Judge, 15th District, H. E. Deemer, salary.....	4,999.96
District Judge, 15th District, N. W. Macy, salary.....	4,999.96
District Judge, 16th District, Geo. W. Paine, salary	4,999.96
District Judge, 16th District, Chas. D. Goldsmith, salary	4,999.96
District Judge, 17th District, L. G. Kinne and John R. Caldwell, salary.....	4,999.96
District Judge, 18th District, J. D. Giffin, salary.....	4,999.96
District Judge, 18th District, J. H. Preston, salary.....	4,999.96
Educational Board of Examiners.....	549.81
Fish Commissioner's salary	2,400.00
Fish Commissioner's expenses.....	2,312.67
Geological Survey.....	5,631.28
Governor's salary and "room rent".....	7,200.00
Governor's Private Secretary's salary.....	3,000.00
Governor's contingent fund.....	5,355.45
Governor's contingent fund to pay counsel.....	37.75
Governor's Executive Council service.....	1,000.04
Janitors' salaries.....	20,670.00
Librarian's and Assistant Librarian's salaries.....	5,324.91
Mine Inspectors' salaries.....	7,200.00
Mine Inspectors' expenses.....	3,192.54

Mine Inspectors' Board of Examiners.....	\$ 320.22
Mine Inspectors' clerks' fund.....	1,969.00
Oil Inspector's salary.....	2,499.96
Railroad Commissioners' and Secretary's salaries.....	21,000.00
Railroad Commissioners' expenses.....	6,436.74
Secretary of State's salary.....	4,399.96
Secretary of State's Deputy's salary.....	3,000.00
Secretary of State's clerks' fund.....	7,572.07
Secretary of State's Executive Council service.....	1,000.04
Secretary of State's Land Office clerk's salary.....	2,400.00
Superintendent of Public Instruction's salary.....	4,423.61
Superintendent of Public Instruction's Deputy's salary.....	3,000.00
Superintendent of Public Instruction's clerks' fund.....	3,782.25
Superintendent of Public Instruction's traveling expenses.....	464.79
Superintendent of Public Weights and Measures.....	87.50
Supreme Judge, J. M. Beck and L. G. Kinne, salary.....	7,999.96
Supreme Judge, Josiah Given, salary.....	7,999.96
Supreme Judge, O. T. Granger, salary.....	7,999.96
Supreme Judge, G. S. Robinson, salary.....	7,999.96
Supreme Judge, J. H. Rothrock, salary.....	7,999.96
Supreme Court contingent fund.....	2,193.04
Supreme Court Reporter's salary.....	1,500.00
Treasurer of State's salary.....	4,399.96
Treasurer of State's Deputy's salary.....	3,000.00
Treasurer of State's clerks' fund.....	2,900.00
Treasurer of State's Executive Council service.....	1,000.04
Veterinary Surgeon's per diem and expenses.....	5,885.43
Agricultural College, improvements and repairs.....	66,526.70
Agricultural College Trustees' per diem and expenses.....	4,258.46
Agricultural College, Experimentation in Agriculture and Horticulture.....	5,843.71
Agricultural College, Financial Agent's salary and expenses.....	4,319.50
Agricultural Societies (County and District Societies) State Aid.....	47,439.25
Arrest of fugitives.....	3,425.45
Benedict Home, support.....	7,222.24
Binding, State Binder.....	32,047.24
Blind College, improvement and repairs.....	8,790.98
Blind College, support and current expenses.....	56,480.00
Blind College, clothing.....	1,390.48
Blind College, trustees.....	874.83
Blind Industrial school building.....	47,893.82
Blind Industrial School Commissioners.....	3,145.00
Capitol Grounds, improvements.....	67,819.74
Columbian Exposition.....	110,000.00
Iowa School for the Deaf, improvements and repairs.....	22,525.60
Iowa School for the Deaf, support and current expenses.....	116,200.00
Iowa School for the Deaf, clothing.....	1,895.50
Iowa School for the Deaf, Trustees' per diem and expenses.....	1,496.56
Farmers' Institute.....	1,377.31
Feeble Minded Children Institution, improvements and repairs.....	36,205.03
Feeble Minded Children Institution, ordinary expenses.....	44,000.00
Feeble Minded Children Institution, support.....	105,570.00
Feeble Minded Children Institution, clothing.....	15,915.49
Feeble Minded Children Institution, Trustees' per diem and expenses.....	1,210.70
Historical Society.....	3,000.00
Historical Records (Aldrich collection).....	8,389.37
Horticultural Society.....	5,000.00
Insane Hospital at Clarinda, improvements.....	135,400.00
Insane Hospital at Clarinda, support and current expenses.....	176,032.00
Insane Hospital at Clarinda, Trustees' per diem and expenses.....	4,642.04
Insane Hospital at Independence, improvements and repairs.....	25,515.84
Insane Hospital at Independence, support and current expenses.....	260,394.00
Insane Hospital at Independence, Trustees' per diem and expenses.....	1,454.36
Insane Hospital at Mt. Pleasant, improvements and repairs.....	28,650.00
Insane Hospital at Mt. Pleasant, support and current expenses.....	281,286.00

Insane Hospital at Mt. Pleasant, contingent.....	1,250.00
Insane Hospital at Mt. Pleasant, Trustees' per diem and expenses	1,466.71
Insane, non-resident, removal of.....	1,818.54
Interest on school fund loans.....	26,313.38
Industrial School, Boys, improvement and repairs.....	18,800.00
Industrial School, Girls, improvements and repairs.....	18,915.00
Industrial Schools, support.....	110,136.50
Industrial Schools, Trustees' per diem and expenses.....	1,054.37
Iowa Weather Service.....	5,240.53
Library, books, etc.....	13,000.00
Militia.....	92,922.09
Miscellaneous expenditures.....	54,064.09
Normal School, Improvements and repairs.....	16,168.69
Normal School, Teachers's salaries.....	36,375.00
Normal School, Directors' per diem and expenses.....	2,592.93
Normal School, contingent fund.....	6,250.00
Orphans' Home, improvements and repairs.....	28,282.84
Orphans' Home, support of soldiers' orphans.....	48,290.03
Orphans' Home, support of indigent children.....	40,957.89
Orphans' Home, Trustees' per diem and expenses.....	1,033.03
Penitentiary at Anamosa, improvements and repairs.....	38,005.59
Penitentiary at Anamosa, officers and guards	58,096.97
Penitentiary at Anamosa, support and current expenses.....	62,727.56
Penitentiary at Anamosa, transportation discharged convicts.....	420.19
Penitentiary at Fort Madison, improvements and repairs.....	6,175.00
Penitentiary at Fort Madison, officers and guards.....	60,409.88
Penitentiary at Fort Madison, transportation discharged convicts.....	2,200.00
Penitentiaries, inspection of.....	332.40
Permanent School Fund Bonds.....	284,408.01
Presidential electors	250.00
Printing (State).....	56,690.82
Prisoners' Aid Association.....	250.00
Providential contingencies.....	7,180.19
Railroad prosecution by State.....	219.55
Refund of Feeble Minded account overpaid, to Boone county.....	10.00
Refund of Insane account overpaid, to Clayton county.....	581.28
Refund of Blind account overpaid, to Clinton county.....	7.25
Refund of Orphans' Home account overpaid, to Crawford county.....	8.33
Refund of Insane account overpaid, to Davis county.....	1,505.24
Refund of Orphans' Home account overpaid, to Davis county94
Refund of Insane account overpaid, to Delaware county.....	897.31
Refund of Feeble Minded account overpaid, to Fayette county.....	40.40
Refund of Orphans' Home account overpaid, to Grundy county.....	5.30
Refund of Feeble Minded account overpaid, to Guthrie county.....	19.04
Refund of Insane account overpaid, to Henry county.....	785.76
Refund of Feeble Minded account overpaid, to Jefferson county.....	18.92
Refund of Blind account overpaid, to Keokuk county.....	.40
Refund of Deaf account overpaid, to Madison county.....	76.26
Refund of Deaf account overpaid, to Marion county.....	1.10
Refund of Insane account overpaid, to Montgomery county	100.00
Refund of Orphans' Home account overpaid, to Page county.....	16.67
Refund of Blind account overpaid, to Pottawattamie county.....	28.05
Refund of Deaf account overpaid, to Sioux county.....	24.99
Refund of Feeble Minded account overpaid, to Sioux county.....	8.54
Refund of Feeble Minded account overpaid, to Wapello county.....	30.05
Refund of Feeble Minded account overpaid, to Wayne county.....	21.93
Refund of Deaf account overpaid, to Winnebago county.....	.35
Refund of Feeble Minded account overpaid, to Winnebago county.....	2.23
Refund of Insane account overpaid, to Winneshiek county.....	10.00
Refund of Deaf account overpaid, to Worth county.....	.45
Relief of Metz.....	480.00
Reward for arrest of murderer.....	300.00
School Journal subscriptions.....	297.00
Soldiers' Home improvements.....	20,512.50

AUDITOR'S STATEMENT.

Soldiers' Home officers' salaries.....	\$ 24,948.27
Soldiers' Home support	62,550.00
Soldiers' Monument, expenses of commissioners.....	1,538.15
Stationery contracts.....	14,393.96
Teachers' Institutes.....	10,900.00
Twenty-fourth General Assembly, members' salaries.....	82,500.00
Twenty-fourth General Assembly, officers' salaries.....	37,545.00
Twenty-fourth General Assembly, members' mileage.....	2,161.45
Twenty-fourth General Assembly, special appropriations.....	18,851.90
University (Iowa City) endowment fund	40,000.00
University (Iowa City) building and improvements.....	56,092.50
University (Iowa City) support.....	61,381.75
University (Iowa City) Board of Regents, per diem and expenses.	3,729.22
Total.....	<u>\$3,768,424.72</u>