

OFFICE OF AUDITOR OF STATE, }
DES MOINES, IOWA, MAY 23, 1862. }

HON. ELIJAH SELLS,

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 Ninth General Assembly, a statement of the Receipts and Expenditures for the two fiscal years, commencing November 7th, 1859, and ending November 3d, 1861, inclusive.

Very Respectfully,

J. W. CATTELL,
Auditor of State.

FIRST—RECEIPTS AND DISBURSEMENTS OF REVENUE.

1859.				
Nov.	7	Balance in the Treasury this date	\$25,630 74	
1860.				
March	3	To amount received during quarter ending this day.....	75,196 41	\$100,827 15
		CONTRA.		
March	5	By Auditor's Warrants redeemed	69,798 87	
March	5	By Interest allowed on the same	87 82	
March	5	By School Fund apportionment Warrants redeemed.....	2,791 51	
March	5	By balance to next quarter.....	28,148 95	100,827 15
March	5	To balance brought forward....	28,148 95	
June	2	To amount received during quarter ending this day.....	119,244 14	147,393 09
		CONTRA.		
June	4	By Auditor's Warrants redeemed	79,012 41	
June	4	By Interest allowed on same....	148 97	
June	4	By School Fund apportionment Warrants redeemed.....	12,802 38	
June	4	By balance to next quarter.....	55,429 33	147,393 09
June	4	To balance brought forward....	55,429 33	
Sept.	1	To amount received during quarter ending this day.....	40,649 12	96,078 45
		CONTRA.		
Sept.	3	By Auditor's Warrants redeemed	55,746 85	
Sept.	3	By Interest allowed on same....	1,963 68	
Sept.	3	By School Fund apportionment Warrants redeemed.....	11,491 05	
Sept.	3	By balance to next quarter.....	26,876 87	96,078 45
Sept.	3	To balance brought forward....	26,876 87	
Nov.	5	To amount rec'd. during quarter	41,107 89	67,984 76
		CONTRA.		
Nov.	5	By Auditor's Warrants redeemed	28,702 27	
Nov.	5	By Interest allowed on same....	120 61	
Nov.	5	By School Fund apportionment Warrants redeemed.....	6,954 73	
Nov.	5	By balance to next quarter.....	32,207 15	67,984 76

RECEIPTS AND DISBURSEMENTS—CONTINUED.

Nov. 1861.	5	To balance brought forward	\$32,207 15	
Jan.	7	To amount received to this date CONTRA.	69,556 32	\$101,763 47
Jan.	7	By Auditor's Warrants redeemed	62,444 60	
Jan.	7	By Interest allowed on same	272 54	
Jan.	7	By School Fund apportionment Warrants redeemed	4,681 40	
Jan.	7	By balance to next quarter	34,364 93	101,763 47
Jan.	7	To balance brought forward	34,364 93	
March	4	To amount received to this date CONTRA.	61,537 68	95,902 61
March	4	By Auditor's Warrants redeemed	41,086 34	
March	4	By Interest allowed on same	526 56	
March	4	By School Fund apportionment Warrants redeemed	13,890 69	
March	4	By balance to next quarter	40,899 02	95,902 61
March	4	To balance brought forward	40,899 02	
June	3	To amount rec'd. during quarter CONTRA.	105,239 91	145,638 93
June	3	By Auditor's Warrants redeemed	86,263 58	
June	3	By Interest allowed on same	2,173 61	
June	3	By School Fund Warrants re- deemed	3,505 74	
June	3	By balance to next quarter	53,696 00	145,638 93
June	3	To balance brought forward	53,696 00	
Sept.	2	To amount rec'd. during quarter CONTRA.	49,403 71	103,099 71
Sept.	2	By Auditor's Warrants redeemed	74,557 81	
Sept.	2	By Interest allowed on same	1,513 09	
Sept.	2	By School Fund Warrants re- deemed	389 22	
Sept.	2	By balance to next quarter	26,639 59	103,099 71
Sept.	2	To balance brought forward	26,639 59	
Nov.	4	To amount received during the quarter	16,824 73	43,464 33
Nov.	4	By Auditor's Warrants redeemed	15,293 32	
Nov.	4	By Interest allowed on the same	131 87	15,425 19
		Leaving balance in the Treasury		28,039 13

RECEIPTS AND DISBURSEMENTS—CONTINUED.

RECAPITULATION.		
Balance in Treasury November 7, 1859...	\$25,630 74	\$604,390 65
Amount of Receipts during the two years	578,759 91	
CONTRA.		
Auditor's Warrants redeemed.....	512,906 05	576,351 52
School Fund apportionment Warrants re- deemed	56,506 72	
Interest paid on redeemed Warrants	6,938 75	
Balance in the Treasury.....		

SECOND—RECEIPTS AND DISBURSEMENTS OF SALINE FUND.

1859.			
Nov. 7	To balance in Treasury this date	2,423 85	
CONTRA.			
1860.			
June 6	By amount paid H. W. Lathrop, Treasurer of State Univer- sity, under section 1957, of the Revision of 1860.....		2,423 85

THIRD—EXPENDITURES.

Showing the amount of Warrants issued, and to what accounts charged; and other Expenditures during the two fiscal years just past.

FOR WHAT PURPOSE APPROPRIATED.	Amount Ex- pended.	Amt. appro- priated and undrawn.	Balance pays to
Governor's Salary.....	\$ 3,726 81	\$ 612 09	Jan'y 1, 1862.
Secretary of State's salary....	3,000 00	250 00	Jan'y 1, 1862.
Auditor of State's salary.....	3,000 00	250 00	Jan'y 1, 1862.
Treasurer of State's salary....	3,000 00	250 00	Jan'y 1, 1862.
Register of State Land Office, salary	3,000 00	250 00	Jan'y 1, 1862.
Sec. of Bd. of Education, salary	3,028 32	315 35	Jan'y 1, 1862.
Supreme Judge's salaries.....	11,887 88	1,439 12	Jan'y 1, 1862.
Attorney General's salary....	2,084 90	123 44	Dec. 11, 1861.
Sec. Ag. Col. and Farm, salary	2,000 03	416 65	March 22, 1862
Librarian's salary	50 00		
Penitentiary Warden's salary.	2,000 00.	250 00	Jan'y 1, 1862.
Penitentiary Dep. Warden, sal.	1,527 50	187 50	Jan'y 1, 1862.

EXPENDITURES.—CONTINUED.

FOR WHAT PURPOSE APPROPRIATED.	Amount Ex- pended.	Amt. appro- priated and undrawn.	Balance pays to
Penitentiary Clerk's salary...	\$ 1,437 50	\$ 187 50	Jan'y 1, 1862.
Penitentiary Chaplain's salary	858 33	216 67	March 25, 1862
Com'r of Emigration's salary.	1,800 00	600 00	May 1, 1862.
Commissioner of Emigration for publication.....	500 00	500 00	May 1, 1862.
Commissioner of Emigration for office rent.....	875 00	225 00	May 1, 1862.
<i>District Judges' Salaries :</i>			
First Judicial District.....	3,333 00	267 00	Jan'y 1, 1862.
Second Judicial District.....	3,200 00	400 00	Jan'y 1, 1862.
Third Judicial District.....	3,200 00	400 00	Jan'y 1, 1862.
Fourth Judicial District....	3,333 00	267 00	Jan'y 1, 1862.
Fifth Judicial District.....	3,200 34	267 00	Jan'y 1, 1862.
Sixth Judicial District.....	2,936 33	666 67	Feb'y 5, 1862.
Seventh Judicial District...	3,200 00	400 00	Jan'y 1, 1862.
Eighth Judicial District....	3,200 00	400 00	Jan'y 1, 1862.
Ninth Judicial District.....	3,200 00	800 00	Jan'y 1, 1862.
Tenth Judicial District.....	2,800 00	800 00	Jan'y 1, 1862.
Eleventh Judicial District..	3,166 00	300 67	Jan'y 1, 1862.
<i>Dist. Attorney's Salaries :</i>			
First District.....	1,665 25	134 75	Jan'y 1, 1862.
Second District.....	1,800 00	200 00	Jan'y 1, 1862.
Third District.....	1,600 00	200 00	Jan'y 1, 1862.
Fourth District.....	1,666 00	134 00	Jan'y 1, 1862.
Fifth District.....	1,600 00	200 00	Jan'y 1, 1862.
Sixth District.....	1,600 00	200 00	Jan'y 1, 1862.
Seventh District.....	1,666 00	134 00	Jan'y 1, 1862.
Eighth District.....	1,666 01	134 00	Jan'y 1, 1862.
Ninth District.....	1,600 00	400 00	Jan'y 1, 1862.
Tenth District.....	1,400 00	400 00	Jan'y 1, 1862.
Eleventh District.....	1,600 00	200 00	Jan'y 1, 1862.
Governor's contingent fund ..	1,600 00	100 00	
Extraordinary expenses of Ex- ecutive Department.....	8,770 63	1,229 37	
Sec. of State's contingent fund	2,203 23	208 30	
Auditor of State's contin. fund	1,719 00	470 67	
Treasurer of State's cont. fund	1,200 00	100 00	
Register of State Land Office's contingent fund.....	1,498 40	627 23	
Secretary Agricultural College and Farm's contingent fund.	1,620 89	575 95	
Adj. General's contingent fund	400 00		

EXPENEDITURES—CONTINUED.

FOR WHAT PURPOSE APPROPRIATED.	Expended	Appropriated and undrawn.
Supreme Court contingent fund.....	\$ 3,514 43	\$ 10 32
Attorney General's contingent fund.....	1,138 25	182 50
Secretary of Board of Education contin. fund	1,800 00	
Janitor's Wages.....	1,020 75	79 25
Night Watchman.....	334 00	166 00
Penitentiary, general support.....	16,918 46	18,081 54
Penitentiary, guard's pay.....	8,846 53	6,153 47
Penitentiary, past indebtedness.....	38,500 00	
Penitentiary, for safe.....	300 00	
Penitentiary, walls and cells.....	6,970 03	
Penitentiary, inspector's salaries.....	406 75	
Agricultural Societies.....	18,066 78	
Agricultural College and Farm.....	3,934 21	
Hospital for Insane, Trustees' expenses.....	904 60	
Hospital for Insane, building.....	62,119 65	16,180 96
Hospital for Insane, furnishing, &c.....	8,000 00	
Hospital for Insane, deficiencies.....	5,686 27	
Hospital for Insane, amts. due from counties.	5,664 70	644 88
Institution for Deaf and Dumb.....	15,000 00	
Institution for Blind, at Iowa City.....	13,825 00	
Institution for Blind, at Vinton.....	10,797 75	
Swamp Lands.....	160 00	173 00
State Binding.....	9,400 86	
State Printing.....	14,755 41	
Geological Survey.....	2,417 42	
Iowa Reports, W. P. Clarke.....	4,000 00	
Iowa Reports, T. F. Withrow.....	5,412 00	
Iowa Reports, Reporter's expenses.....	261 40	
Publishing Laws in newspapers.....	1,637 75	
Census of 1859.....	152 50	4,381 30
Interest on State Bonds.....	54,197 17	19,134 09
Legislative expenses.....	41 62	
State Bank Commissioners' expenses.....	1,271 60	
Commissioners of Revision.....	8,306 00	
Commissioners to examine State Offices.....	738 00	
Stationery.....	11,741 35	
Eighth General Assembly.....	64,157 74	
Eighth General Assembly, special session....	16,043 76	
Board of Education.....	1,762 38	2,602 08
State Warehouse.....	3,419 50	80 50
Special Appropriations.....	8,907 80	
Distribution of Laws.....	1,800 00	

EXPENDITURES—CONTINUED.

FOR WHAT PURPOSE APPROPRIATED.	Expended	Appropriated and un-drawn.
Revision of 1860, publication	\$19,500 00	\$
Teachers' Institutes	3,400 00	
Spirit Lake Expedition	1,239 50	1,760 50
Army of protection for North-Western Iowa..	34 75	465 25
Election Returns, Presidential election	1,612 96	
Capitol building repairs	508 72	291 25
<i>General Contingent Fund—</i>		
For postage	1,846 37	
For fuel	1,169 77	
For arrest of fugitives from justice	594 60	
For abstracts of lands entered	152 03	
For rent for warehouse	165 00	
For furniture, repairs, etc., in State Offices and Halls	705 68	
For auditing Penitentiary debts	236 50	
For compiling and distributing Town. Laws..	1,700 00	
For improvements on State grounds	638 80	
For attorney's fees and expenses in State cases	858 53	
For repairs on State-house roof, cupola, etc ..	1,168 97	
For sundry miscellaneous bills	389 35	5,142 60
Mileage paid by warrants issued	1,239 60	
Total amount of warrants issued	586,913 90	
Add interest paid on warrants redeemed	6,938 75	
Add mileage to Co. Treasurers by certificates	5,087 09	
Also commission to banks forwarding revenue	885 45	
Total Expenditures	599,825 19	

FOURTH—WARRANTS.

Amount of warrants outstanding Nov. 7, 1859,	\$ 29,637 22
“ issued during the two years,	586,913 90
Total,	616,551 12
Deduct amount redeemed,	512,906 05
Leaves now outstanding,	\$103,645 07

FIFTH—RESOURCES.

Balance of Revenue in the State Treasury,.....	\$	28,039	13
“ in banks in course of payment,		9,944	84
“ due from counties,.....	{ \$392,349 21 }		
Less 20 per cent. estimated unavailable, {	78,469 84 }	318,879	37
Tax of 1861 reckoned on the valuation,.....		354,901	92
Probable tax of 1862 at 2 mills,.....		350,000	00
Total,.....	\$	1,056,765	26

The above amount is deducted from the aggregate of balances due from the counties upon the supposition that a large portion of the unavailable tax is not promptly reported to this office. The reports received show the additions to revenue greater than the losses thereto, or deductions therefrom, as appears by the following statement :

ADDITIONS TO REVENUE.

Interest on delinquent taxes,	\$56,513	19
Additional assessments,.....	4,121	58
Amount received for peddlers' licenses,	405	07
Amount received from sale of laws,.....	2,594	75
Total,	\$63,634	59

DECREASE OF REVENUE.

Interest paid on Auditor's warrants,.....	6,938	75
Taxes certified as double and erroneous, and unavailable,	17,576	91
	24,515	66
Balance in favor of revenue,.....	\$39,118	93

SIXTH—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
On bonds payable Sep. 15, 1859, (Chap. 70, Acts 1849,)	6,000	00
On bonds payable Jan. 1, 1856, (Chap. 51, Acts 1851,)	2,353	70
On bonds payable July 15, 1861, (Res. 9, Ex. Ses. 1856,)	40,000	00
And am't bor'wed Jan. 1, 1857, (Chap. 3, acts 1856-7,)	57,500	00
Total amount of School Fund borrowed,.....	\$122,295	75

STATE INDEBTEDNESS—CONTINUED.

Iowa 7 per cent. bonds payable in New York Jan. 1, 1868, issued under chap. 7, acts of 1858,.....	200,000 00
Making.....	322,295 75
To which add am't of bonds sold under Chap. 16, acts of extra session 1861, for War and Defense Fund,..	86,900 00
Making total bonded debt,.....	\$409,195 75

SEVENTH—RECEIPTS AND DISBURSEMENTS OF WAR AND DEFENSE FUND.

The receipts have been as follows :

1861.	
July 31. Rec'd from sale of State bonds,..	\$ 16,500 00
Aug. 2. " " " ..	20,332 00
Aug. 24. " " " ..	19,504 00
Sept. 2. " " " ..	3,496 00
Oct. 3. " " " ..	12,144 00
Oct. 12. " of the United States,.....	80,000 00
Oct. 23. " from sale of State bonds,..	6,992 00
Nov. 2. " " " ..	2,300 00
	\$161,268 00
DISBURSEMENTS.	
Sept 2. For redemption of warrants,.....	\$ 36,802 03
Sept. 2 For interest paid on the same,....	8 46
Nov. 4. For redemption of warrants,.....	99,015 09
Nov. 4. For interest paid on the same,....	812 49
	136,638 07
Leaving balance of fund in the Treas'y,	\$24,629 93

EIGHTH—WAR AND DEFENSE WARRANTS.

Nov. 4. Am't issued to date,.....	\$233,568 43
Nov. 4. " redeemed by State Treas'r..	135,817 12
Leaves outstanding Nov. 4, 1861,.....	\$ 97,751 31