

FINANCIAL STATEMENT.

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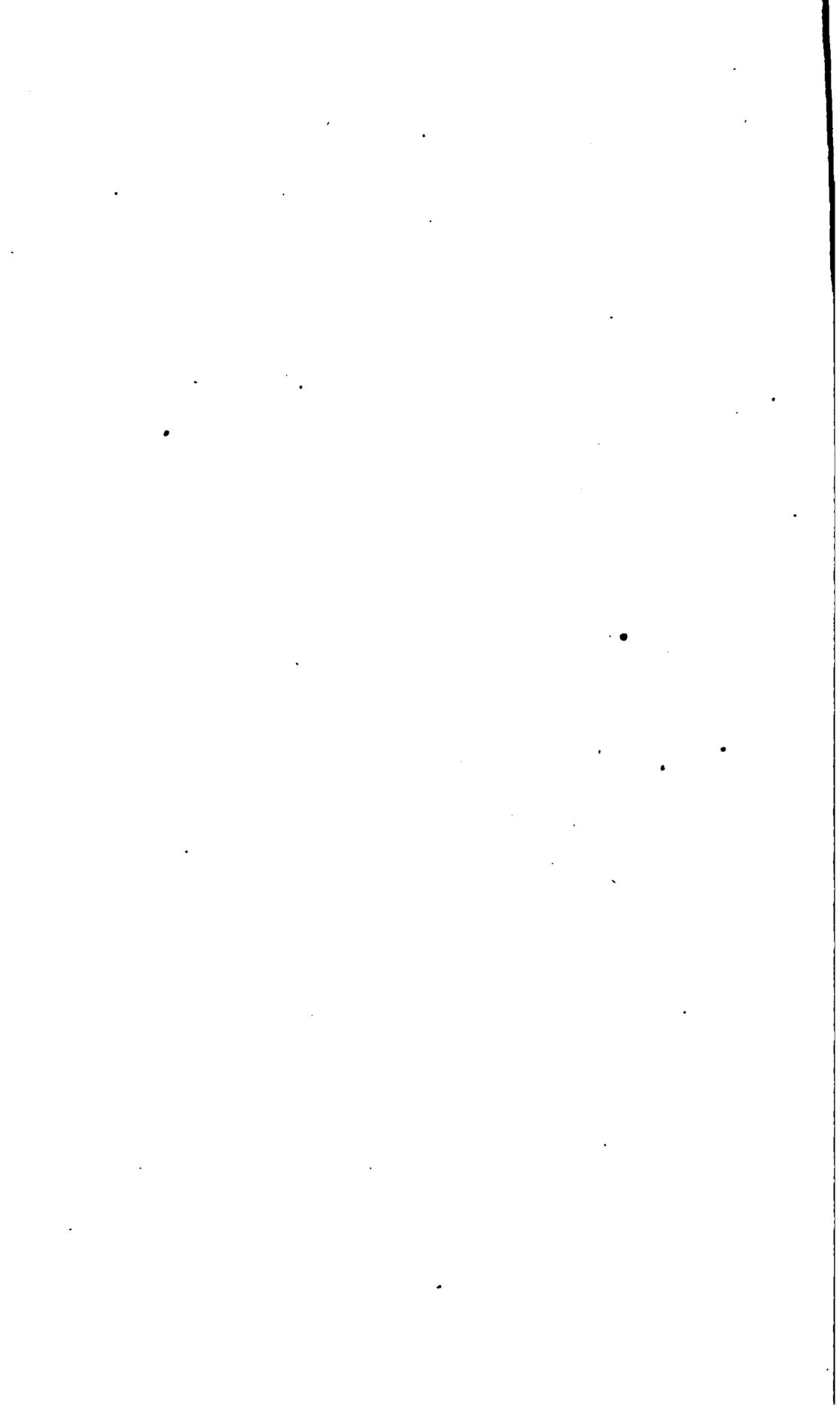
STATE OF IOWA, }  
OFFICE OF AUDITOR OF STATE, }  
DES MOINES, June 1, 1890. }

HON. FRANK D. JACKSON, *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 Third General Assembly, the following statement of the receipts and expenditures of the public money for the biennial fiscal term commencing July 1, 1887, and ending June 30, 1889.

J. A. LYONS, *Auditor of State.*

By D. F. McCARTHY, *Deputy.*



## AUDITOR'S STATEMENT.

### CONDITION OF THE TREASURY.

The amount of funds in the treasury at the close of the last fiscal period, June 30, 1887, including Agricultural College mortgage bonds, was \$269,109.01, and was distributed among the several funds as follows:

General revenue .....	\$ 20,393.95
Agricultural College endowment fund .....	247,175.00
Swamp land indemnity fund.....	963.52
Permanent school fund.....	475.00
Temporary school fund.....	45.00
* Pharmacy enforcement fund .....	53.54
Total .....	\$ 269,109.01

The amount received from all sources during the fiscal period ended June 30, 1889, was \$3,450,811.00, which was distributed as follows to the several funds:

General revenue .....	\$ 3,293,579.86
Agricultural College endowment fund.....	91,196.90
Swamp land indemnity fund.....	12,763.83
Permanent school fund.....	1,016.00
Temporary school fund.....	51,929.41
Pharmacy enforcement fund .....	325.00
Total receipts.....	\$ 3,450,811.00

The receipts being added to the above balance on hand June 30, 1887, makes the amount \$3,719,920.01 to be accounted for. The disbursements during the fiscal period just ended were as follows:

General revenue .....	\$ 3,308,792.14
Agricultural College endowment fund.....	47,206.67
Swamp land indemnity fund.....	12,560.98
Permanent school fund.....	1,491.00
Temporary school fund .....	51,977.41
Pharmacy enforcement fund .....	378.54
Total disbursements.....	\$ 3,422,406.74

Leaving a balance in the treasury, June 30, 1889, of \$297,513.27, belonging to the several funds, as follows:

General revenue.....	\$ 5,181.67
Agricultural College endowment fund.....	291,165.23
Swamp land indemnity fund.....	1,166.37
Total .....	\$ 297,513.27

\*This item was erroneously reported as \$53.34 on page 8 of my last report, making the total 20 cents less than it should have been.

**STATEMENT No. I.**  
**OF RECEIPTS AND DISBURSEMENTS.**

**RECEIPTS.**

**GENERAL REVENUE—**

From State tax, 2¼ mills.....	\$ 2,346,543.71
From interest on delinquent taxes.....	28,724.15
From insane dues from counties.....	471,852.25
From College for the Blind dues from counties.....	1,322.92
From Deaf and Dumb Institution dues from counties.....	1,226.49
From Feeble-Minded Children Institution dues from counties.....	9,875.80
From Orphans' Home dues from counties.....	53,145.05
From Warden of the Ft. Madison Penitentiary.....	14,013.34
From peddlers' licenses from counties.....	1,917.81
From sale of laws from counties.....	506.25
From insurance companies, for taxes.....	149,288.48
From Auditor of State, for fees.....	53,225.75
From Secretary of State, for fees.....	12,601.00
From Clerk of the Supreme Court, for fees.....	7,239.41
From Superintendent of Public Instruction, for fees.....	766.00
From Western Union Telegraph Co., for taxes.....	25,530.38
From Central Union Telephone Co., for taxes.....	4,900.00
From Iowa & Minnesota Telephone Co., for taxes.....	480.00
From Iowa Union Telephone Co., for taxes.....	7,219.59
From Nebraska Telephone Co., for taxes.....	630.00
From railroad companies, Commissioners' tax.....	13,578.00
From sundry insurance companies, insurance on Orphans' Home.....	14,966.67
From Gov. Larrabee, aid for Soldiers' Home from U. S. Government.....	13,964.40
From Gen. Belknap, on war claims.....	3,071.41
From C. Orcutt, Treasurer Orphans' Home, refund of building fund.....	879.15
From sale of Mississippi Island at Davenport.....	1,005.00
From sale of old furniture, etc., by custodian.....	549.31
From Secretary of State, for sale of laws.....	135.51
From Secretary of State, for sale of supplies.....	18.90
From J. C. Painter, on Shaw note, Dyer defalcation.....	450.92
From Chas. Ofe, on Rankin defalcation.....	921.00
From Gov. Wm. Larrabee, for fees.....	1.00
From unknown person, for conscience sake.....	20.00
From temporary school fund.....	51,854.41
From D. S. Sigler, financial agent, refund expense money.....	9.21
From A. J. Baker, Attorney-general, refund clerk's fund.....	17.00
From A. J. Baker, Attorney-general, refund Board of Health mileage.....	4.50
From G. L. Dobson, refund of pay for services as Chaplain Twenty-second General Assembly.....	12.60
From G. D. Darnall, refund of mileage as member Twenty-second General Assembly.....	5.00
From United States Express Co., refund overcharge of Railroad Commissioners.....	5.30
From State Librarian, refund of overcharge on supplies.....	8.00
From F. R. Hutchius, Labor Commissioner, refund of clerk's fund.....	37.01

From E. D. Carlton, Fish Commissioner, refund of expense money .....	\$ 7.50
From Thos. E. Corkhill, refund of per diem as Trustee Industrial School ...	5.00
From Mrs. Marion Loomis, refund of per diem as Trustee Industrial School .....	4.00
From Fouke & Lyon, attorneys, refund of Governor's contingent to pay counsel .....	200.00
From Capital City Gas Light Co., refund of overcharge on gas bill .....	7.68
From balance in treasury June 30, 1887 .....	20,363.95
<b>Total .....</b>	<b>\$ 3,313,973.81</b>

## DISBURSEMENTS.

## GENERAL REVENUE—

By redemption of Auditor's warrants .....	\$ 3,241,603.56
By interest paid on the same .....	66,273.91
By refund of double payment of taxes to Etna Life Insurance Co .....	914.67
By balance in Treasury June 30, 1889 .....	5,181.67
<b>Total .....</b>	<b>\$ 3,313,973.81</b>

## AGRICULTURAL COLLEGE ENDOWMENT FUND.

## RECEIPTS.

Amount received from sale of lands, etc .....	\$ 91,196.90
Amount of bonds in treasury June 30, 1887 .....	6,000.00
Amount of mortgage bonds in treasury June 30, 1887 .....	241,175.00
<b>Total .....</b>	<b>\$ 338,371.90</b>

## DISBURSEMENTS.

Amount paid D. S. Sigler, financial agent, for investment in mortgage bonds.	\$ 47,206.67
Amount of bonds in treasury June 30, 1889 .....	5,500.00
Amount of mortgage bonds in treasury June 30, 1889 .....	285,665.23
<b>Total .....</b>	<b>\$ 338,371.90</b>

## SWAMP LAND INDEMNITY FUND.

Balance in treasury June 30, 1887 .....	\$ 963.52
Amount received from United States Government .....	12,763.83
<b>Total .....</b>	<b>\$ 13,727.35</b>

## DISBURSEMENTS.

Amount paid Wapello county .....	\$ 443.36
Amount paid Jones county .....	1,825.35
Amount paid Cedar county .....	3,751.36
Amount paid Bremer county .....	520.16
Amount paid Boone county .....	50.00
Amount paid Hamilton county .....	1,537.40
Amount paid Dallas county .....	1,735.79
Amount paid Webster county .....	1,265.74
Amount paid Harrison county .....	300.00
Amount paid Montgomery county .....	1,131.82
Balance in treasury June 30, 1889 .....	1,166.37
<b>Total .....</b>	<b>\$ 13,727.35</b>

## PERMANENT SCHOOL FUND.

Balance in treasury June 30, 1887.....	\$	475.00
Amount received on contracts, etc.....		1,016.00
Total.....	\$	1,491.00

## DISBURSEMENTS.

Amount transferred to Audubon county.....	\$	571.00
Amount transferred to Winnebago county.....		120.00
Amount transferred to Revenue to correct error made September 12, 1881, in carrying payment of Chas. Ofe note to school fund.....		800.00
Total.....	\$	1,491.00

## TEMPORARY SCHOOL FUND.

Balance in treasury June 30, 1887.....	\$	48.00
Amount received from interest on State bonds and Eads' loans.....		51,929.41
Total.....	\$	51,977.41

## DISBURSEMENTS.

Amount apportioned to counties.....	\$	51,854.41
Amount transferred to revenue to correct error made September 12, 1881, in carrying interest on Ofe note to temporary school fund.....		123.00
Total.....	\$	51,977.41

## PHARMACY ENFORCEMENT FUND.

Balance in treasury June 30, 1887.....	\$	53.54
Amount received in fines from Commissioners.....		325.00
Total.....	\$	378.54

## DISBURSEMENTS.

Amount paid Commissioners for enforcement of law.....	\$	378.54
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## RECAPITULATION OF BALANCES IN TREASURY JUNE 30, 1887.

General revenue.....	\$	5,181.67
Agricultural College endowment fund.....		291,165.23
Swamp land indemnity fund.....		1,100.37
Total.....	\$	297,513.27

NOTE.—Chap. 71, laws of 1888, amends the law so that there are now no more fines paid into the State treasury for the enforcement of the same, but go directly into the school fund in the counties where collected.

## STATEMENT No. II.

*Of the amount of warrants issued and to what charged, during the fiscal period ended June 30, 1889.*

Adjutant-general's salary .....	\$ 2,875.00
Attorney-general's salary .....	3,000.00
Attorney-general's per diem and expenses .....	3,497.44
Attorney-general's clerks' fund .....	1,136.80
Auditor of State's salary .....	4,216.65
Auditor of State's Deputy's salary .....	2,035.00
Auditor of State's clerks' fund .....	9,057.15
Auditor of State's Executive Council services .....	958.34
Board of Educational Examiners .....	530.50
Board of Examiners of Candidates for Mine Inspectors .....	351.68
Board of Health .....	9,367.63
Clerk of the Supreme Court's salary .....	4,216.65
Clerk of the Supreme Court's Deputy's salary .....	2,875.00
Clerk of the Supreme Court's clerks' fund .....	2,257.00
Commissioner of Labor Statistics, salary .....	2,960.00
Commissioner of Labor Statistics, expenses .....	627.73
Commissioners of Pharmacy, enforcement of law .....	1,172.40
Custodian of Public Property, salary .....	3,000.00
Custodian of Public Property, expenses .....	44,478.67
Dairy Commissioner's salary .....	3,000.00
Dairy Commissioner's expenses .....	2,516.89
District Judge, 1st District, J. M. Casey, salary .....	4,999.99
District Judge, 1st District, C. H. Phelps, salary .....	4,999.99
District Judge, 2d District, H. C. Traverse, salary .....	4,999.99
District Judge, 2d District, Dell Stuart, salary .....	4,999.99
District Judge, 2d District, Chas. D. Leggett, salary .....	4,999.99
District Judge, 3d District, John W. Harvey, salary .....	4,999.99
District Judge, 3d District, R. C. Henry, salary .....	4,999.99
District Judge, 4th District, Chas. H. Lewis, salary .....	4,999.99
District Judge, 4th District, Geo. W. Wakefield, salary .....	4,999.99
District Judge, 4th District, Scott M. Ladd, salary .....	4,999.99
District Judge, 5th District, J. H. Henderson, salary .....	4,999.99
District Judge, 5th District, O. B. Ayres, salary .....	4,999.99
District Judge, 5th District, A. W. Wilkinson, salary .....	4,999.99
District Judge, 6th District, J. Kelley Johnson, salary .....	4,999.99
District Judge, 6th District, David Ryan, salary .....	4,999.99
District Judge, 6th District, W. R. Lewis, salary .....	4,999.99
District Judge, 7th District, A. J. Leffingwell, salary .....	1,458.34
District Judge, 7th District, Andrew Howatt, salary .....	3,175.25
District Judge, 7th District, C. M. Waterman, salary .....	4,999.99
District Judge, 7th District, W. F. Brannan, salary .....	4,999.99
District Judge, 8th District, S. H. Fairall, salary .....	4,999.99
District Judge, 9th District, Josiah Given, salary .....	4,451.88
District Judge, 9th District, Chas. A. Bishop, salary .....	520.82
District Judge, 9th District, W. F. Conrad, salary .....	5,208.32
District Judge, 9th District, Marous Kavanagh, salary .....	4,999.99
District Judge, 10th District, C. F. Couch, salary .....	4,999.99
District Judge, 10th District, J. J. Ney, salary .....	4,999.99
District Judge, 10th District, D. J. Lenehau, salary .....	4,999.99

District Judge, 11th District, D. D. Miracle, salary .....	\$ 2,916.65
District Judge, 11th District, D. R. Hindman, salary .....	1,900.71
District Judge, 11th District, John L. Stevens, salary .....	4,000.00
District Judge, 11th District, S. M. Weaver, salary .....	4,701.65
District Judge, 12th District, John B. Cleland, salary .....	3,124.98
District Judge, 12th District, John C. Sherwin, salary .....	1,636.66
District Judge, 12th District, Geo. W. Ruddick, salary .....	4,524.00
District Judge, 13th District, L. O. Hatch, salary .....	4,000.00
District Judge, 13th District, O. T. Granger, salary .....	3,956.34
District Judge, 13th District, L. E. Fellows, salary .....	1,041.65
District Judge, 14th District, Geo. H. Carr, salary .....	4,900.00
District Judge, 14th District, Lot Thomas, salary .....	4,524.00
District Judge, 15th District, A. B. Thornell, salary .....	4,000.00
District Judge, 15th District, Geo. Carson, salary .....	4,900.00
District Judge, 15th District, H. E. Deemer, salary .....	4,900.00
District Judge, 15th District, C. F. Looftbourow, salary .....	2,453.24
District Judge, 15th District, N. W. Macy, salary .....	1,041.65
District Judge, 16th District, J. P. Connor, salary .....	4,900.00
District Judge, 16th District, J. H. Macomber, salary .....	4,000.00
District Judge, 17th District, Geo. M. Gliohrist, salary .....	1,041.65
District Judge, 18th District, J. D. Giffin, salary .....	4,000.00
District Judge, 18th District, J. H. Preston, salary .....	4,000.00
Executive Council contingent fund .....	507.62
Fish Commissioner's salary .....	2,400.00
Fish Commissioner's expenses .....	2,520.31
Governor's salary and "room rent" .....	6,900.00
Governor's Private Secretary's salary .....	2,875.00
Governor's contingent fund .....	5,851.83
Governor's contingent fund to pay counsel .....	3,240.76
Governor's Executive Council service .....	958.33
Janitors' salaries .....	12,180.00
Librarian's and Assistant Librarian's salaries .....	4,983.26
Mine Inspectors' salaries .....	6,890.00
Mine Inspectors' expenses .....	2,753.38
Railroad Commissioners' and Secretary's salaries .....	20,187.50
Railroad Commissioners' expenses .....	13,258.65
Secretary of State's salary .....	4,316.65
Secretary of State's Deputy's salary .....	2,875.00
Secretary of State's clerks' fund .....	4,364.79
Secretary of State's Executive Council service .....	958.37
Secretary of State's Land Office clerk's salary .....	2,450.00
Superintendent of Public Instruction's salary .....	4,216.65
Superintendent of Public Instruction's Deputy's salary .....	2,875.00
Superintendent of Public Instruction's clerks' fund .....	2,378.16
Superintendent of Public Instruction's traveling expenses .....	365.58
Superintendent of Public Weights and Measures .....	60.50
Supreme Judge, Austin Adams, salary .....	2,000.00
Supreme Judge, J. M. Beck, salary .....	7,666.65
Supreme Judge, Josiah Given, salary .....	1,100.00
Supreme Judge, O. T. Granger, salary .....	1,860.65
Supreme Judge, J. R. Reed, salary .....	6,006.65
Supreme Judge, G. S. Robinson, salary .....	5,006.65
Supreme Judge, J. H. Rothrock, salary .....	7,666.65
Supreme Judge, W. H. SeEVERS, salary .....	6,000.00
Supreme Court contingent fund .....	1,736.28
Supreme Court Reporter's salary .....	4,000.00
Treasurer of State's salary .....	4,216.65
Treasurer of State's Deputy's salary .....	2,915.00
Treasurer of State's clerks' fund .....	2,335.00
Treasurer of State's Executive Council service .....	958.36
Veterinary Surgeon's per diem and expenses .....	5,882.18
Agricultural College, improvements and repairs .....	9,000.00

Agricultural College, Trustees' per diem and expenses.....	\$ 2,719.43
Agricultural College, experimentation in agriculture and horticulture.....	3,000.00
Agricultural College, Financial Agent's salary and expenses.....	2,682.52
Agricultural Society, State Society improvements.....	9,500.00
Agricultural Societies; County Societies, State aid.....	38,427.95
Arrest of fugitives.....	9,036.52
Blind College, improvements and repairs.....	10,609.20
Blind College, support and current expenses.....	52,919.67
Blind College, clothing.....	1,021.28
Blind Industrial School Commission.....	767.71
Benedict Home, support.....	2,700.00
Capitol Building Improvements, steps, etc.....	7,191.07
Deaf and Dumb Institution, improvements and repairs.....	13,250.00
Deaf and Dumb Institution, support and current expenses.....	115,110.00
Deaf and Dumb Institution, clothing.....	1,821.67
Deaf and Dumb Institution, Trustees' per diem and expenses.....	2,130.83
Des Moines River Lands, refund to purchasers.....	109.48
Feeble-Minded Children Institution, improvements and repairs.....	33,000.00
Feeble-Minded Children Institution, ordinary expenses.....	22,000.00
Feeble-Minded Children Institution, support.....	84,956.00
Feeble-Minded Children Institution, clothing.....	11,067.61
Feeble-Minded Children Institution, Trustees' per diem and expenses.....	1,070.50
Historical Society, expenses.....	2,000.00
Horticultural Society, expenses.....	2,500.00
Insane Hospital at Clarinda, improvements.....	117,608.06
Insane Hospital at Clarinda, support.....	20,511.08
Insane Hospital at Clarinda, Trustees' per diem and expenses.....	2,856.53
Insane Hospital at Independence, improvements and repairs.....	27,235.73
Insane Hospital at Independence, support and current expenses.....	260,862.00
Insane Hospital at Independence, contingent fund.....	3,000.00
Insane Hospital at Independence, Trustees' per diem and expenses.....	2,036.81
Insane Hospital at Mt. Pleasant, improvements and repairs.....	55,000.00
Insane Hospital at Mt. Pleasant, support and current expenses.....	253,286.00
Insane Hospital at Mt. Pleasant, contingent fund.....	6,250.00
Insane Hospital at Mt. Pleasant, Trustees' per diem and expenses.....	1,261.40
Insane illegally confined.....	145.14
Insane, non-resident, removal of,.....	908.37
Interest on school fund loans.....	51,357.12
Industrial School, Boys', improvements and repairs.....	16,299.50
Industrial School, Girls', improvements and repairs.....	12,875.00
Industrial School, support.....	94,589.00
Industrial School, Trustees' per diem and expenses.....	1,120.90
Iowa Weather Service.....	1,918.22
Library, improvements.....	478.18
Library, books, etc.....	8,450.00
Militia.....	68,121.55
Miscellaneous expenditures.....	44,050.36
Normal School, improvements and repairs.....	14,300.00
Normal School, Teachers' salaries.....	26,250.00
Normal School, Directors' per diem and expenses.....	2,086.73
Orphans' Home, improvements and repairs.....	25,136.24
Orphans' Home, support of soldiers' orphans.....	14,658.65
Orphans' Home, support of indigent children.....	62,462.51
Orphans' Home, Trustees' per diem and expenses.....	1,141.19
Penitentiary at Anamosa, improvements and repairs.....	30,274.11
Penitentiary at Anamosa, officers and guards.....	54,697.92
Penitentiary at Anamosa, support and current expenses.....	51,884.00
Penitentiary at Anamosa, transportation of discharged convicts.....	1,136.05
Penitentiary at Fort Madison, improvements and repairs.....	6,500.00
Penitentiary at Fort Madison, officers and guards.....	55,360.08
Penitentiary at Fort Madison, transportation of discharged convicts.....	2,000.00
Penitentiaries, inspection of.....	207.18
Presidential electors.....	324.45

Prisoners' Aid Association .....	\$ 1,002.50
Providential contingencies .....	5,506.72
Railroad prosecution by State .....	2,285.08
Refund of insane account, overpaid, to Adams county .....	1,011.78
Refund of Orphans' Home account, overpaid, to Allamakee county .....	1,496.99
Refund of Feeble-Minded Children account, overpaid, to Buena Vista county .....	22.95
Refund of Orphans' Home account, overpaid, to Floyd county .....	4.36
Refund of Deaf and Dumb account, overpaid, to Keokuk county .....	7.84
Refund of Orphans' Home account, overpaid, to Keokuk county .....	8.33
Refund of Feeble-Minded Children account, overpaid, to Lyon county .....	78.49
Refund of Feeble-Minded Children account, overpaid, to Muscatine county .....	15.85
Refund of Deaf and Dumb account, overpaid, to Polk county .....	30.80
Relief of Metz .....	480.00
School Journal subscriptions .....	235.13
Soldiers' Home, improvements .....	61,108.83
Soldiers' Home, officers' salaries .....	8,500.00
Soldiers' Home, support .....	59,070.00
Soldiers' monument, expenses of commission .....	105.35
State binding .....	44,225.76
State printing .....	63,491.89
Stationery contracts .....	23,493.55
Teachers' Institutes .....	9,250.00
Twenty-second General Assembly, members' salaries .....	82,500.00
Twenty-second General Assembly, officers' salaries .....	36,900.50
Twenty-second General Assembly, members' mileage .....	2,091.30
Twenty-second General Assembly, visiting committees .....	899.03
Twenty-second General Assembly, special appropriations .....	5,706.90
Twentieth General Assembly, special appropriations .....	14.15
University (Iowa City), endowment fund .....	40,000.00
University (Iowa City), support .....	42,000.00
University (Iowa City), Board of Regents' per diem and expenses .....	3,931.99
War and defense fund .....	0.10
Total .....	\$2,825,004.74