

FINANCIAL STATEMENT.

STATE OF IOWA,
OFFICE OF AUDITOR OF STATE, }
DES MOINES, June 7, 1892.

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-fourth General Assembly, the following statement of the receipts and expenditures of the public money, for the biennial fiscal term commencing July 1, 1889, and ending June 30, 1891.

JAMES A. LYONS, *Auditor of State*.

CONDITION OF THE TREASURY.

The amount of funds in the treasury at the close of the last fiscal period, June 30, 1889, including Agricultural College mortgage bonds, was \$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

The amount received from all sources during the fiscal period ended June 30, 1891, was \$3,962,654.45, which was distributed as follows to the several funds:

General revenue.....	\$3,540,064.85
Agricultural College endowment fund.....	359,111.46
Swamp land indemnity fund.....	32,472.83
Temporary school fund.....	31,005.31
Total receipts.....	\$3,962,654.45

The receipts being added to the balance on hand June 30, 1889, as shown above, makes \$4,260,167.72, as the amount to be accounted for. The disbursements during the fiscal period ended June 30, 1891, were as follows:

General revenue.....	\$3,057,187.57
Agricultural College endowment fund.....	293,337.96
Swamp land indemnity fund.....	33,639.20
Temporary school fund.....	30,957.31
Total disbursements.....	\$3,415,172.04

Leaving a balance in the treasury June 30, 1891, of \$844,995.68, belonging to the several funds, as follows:

General revenue.....	\$ 488,053.95
Agricultural College endowment fund.....	356,888.78
Temporary school fund.....	48.00
Total.....	\$ 844,995.68

STATEMENT No. I.
OF RECEIPTS AND DISBURSEMENTS.

RECEIPTS.

GENERAL REVENUE—

From State tax, 2½ mills	\$2,542,042.00
From interest on delinquent taxes.....	28,788.99
From insane dues from counties.....	527,615.81
From College for the Blind, dues from counties.....	1,975.28
From Deaf and Dumb Institution, dues from counties.....	1,840.58
From Feeble-Minded Children Institution, dues from counties.....	18,491.49
From Orphans' Home, dues from counties.....	52,814.43
From Warden of the Ft. Madison Penitentiary	17,000.00
From peddlers' licenses from counties.....	2,112.88
From sale of laws from counties.....	479.96
From insurance companies, for taxes	174,610.86
From Auditor of State, for fees.....	59,990.50
From Secretary of State, for fees.....	12,266.90
From Clerk of the Supreme Court, for fees.....	5,704.49
From Superintendent of Public Instruction, for fees.....	856.50
From Treasurer of State, for fees.....	1.80
From Western Union telegraph Company, for taxes.....	28,421.41
From Postal Telegraph Cable Company, for taxes.....	539.40
From Central Union Telephone Company, for taxes.....	3,600.00
From Iowa Union Telephone Company, for taxes.....	5,700.00
From Nebraska Telephone Company, for taxes.....	420.00
From United States Government, aid Soldiers' Home.....	51,850.84
From Gen. Belknap, on war claims.....	683.94
From ex-Attorney General McPherson, proceeds from Mellinger & Forney notes	2,841.80
From Ed. Wright and Wm. L. Carpenter, from custodian's sales...	562.90
From John Y. Stone, difference on typewriter.....	15.00
From F. D. Jackson, Secretary of State, from sale of stationery....	13.95
From Fish Commissioner, from sale of horse and buggy.....	168.80
From J. A. Lyons, Auditor of State, from sale of bank punch.....	10.00
From Commissioner of Pharmacy, from surplus above expenses received for licenses	402.15
From Chas. Aldrich, refund expense of Aldrich collection	20.00
From L. B. Raymond, refund expense money as Trustee Clarinda Hospital.....	82.00
From G. M. Gilchrist, refund over-payment of salary as Judge.....	78.92
From E. J. Hartshorn, refund expense money as Trustee Clarinda Hospital.....	3.88
From Redhead, Norton, Lathrop & Co., refund of over-payment of bill, warrant No. 14844.....	18.00
From W. W. Swinger, refund over-payment of bill, warrant No. 1528750
From W. H. Merritt, Postmaster, refund over-payment of postage, warrant No. 15785	46.00
From Agricultural College, refund unexpended appropriation for experimentation for 1888 and 1889.....	1,116.04
From John C. Loper, refund of militia expense, warrant No. 16951.....	8.00
From Judge Macomber, refund of over-payment of salary as Judge	45.55
From J. G. Brown, Treasurer of Soldiers' Orphans' Home, refund unused appropriation previously drawn.....	650.00
From balance in treasury June 30, 1889.....	5,181.69
Total.....	<u>\$3,545,246.52</u>

DISBURSEMENTS.

GENERAL REVENUE—

By redemption of Auditor's warrants	\$8,049,757.57
By interest paid on the same.....	7,480.00
By balance in the treasury June 30, 1891.....	488,058.95
Total.....	\$8,545,246.52

AGRICULTURAL COLLEGE ENDOWMENT FUND.

RECEIPTS.

Amount of bonds in treasury June 30, 1889.....	\$ 5,500.00
Amount of mortgage bonds and cash.....	285,665.28
Amount received from sale of lands, etc.....	65,723.50
Total.....	\$ 356,888.78

DISBURSEMENTS.

Amount of cash in hands of Treasurer of State June 30, 1891.....	\$ 5,088.78
Amount of bonds in hands of Treasurer of State June 30, 1891.....	5,500.00
Amount of mortgage bonds in hands of Treasurer of State June 30, 1891.....	346,350.00
Total.....	\$ 356,888.78

SWAMP LAND INDEMNITY FUND.

RECEIPTS.

Balance in treasury June 30, 1891.....	\$ 1,166.37
Amount received from United States Government.....	32,472.83
Total.....	\$ 33,639.20

DISBURSEMENTS.

Amount paid Buchanan county.....	\$ 6,145.01
Amount paid Floyd county.....	4,759.28
Amount paid Grundy county.....	50.00
Amount paid Hardin county.....	18,097.52
Amount paid Mills county.....	1,875.65
Amount paid Polk county.....	6,595.37
Amount paid Woodbury county.....	1,116.87
Total.....	\$ 33,639.20

PERMANENT SCHOOL FUND.

Balance in treasury June 30, 1889.....	None.
Receipts by treasury of State.....	None.
Disbursements by treasurer of State.....	None.
Balance in treasury June 30, 1891.....	None.

TEMPORARY SCHOOL FUND.

RECEIPTS.

Balance in treasury June 30, 1889.....	None.
Amount received from interest on State bonds and Eads' loans.....	\$ 21,129.55
Total.....	\$ 21,129.55

DISBURSEMENTS.

Amount apportioned to counties.....	\$	21,081.55
Balance in treasury June 30, 1891		48.00
Total	\$	21,129.55

RECAPITULATION OF BALANCES IN TREASURY JUNE 30, 1891.

General revenue.....	\$	488,058.95
Agricultural endowment fund.....		856,888.73
Temporary school fund.....		48.00
Total.....	\$	844,995.68

STATEMENT No. II.

Of the amount of warrants issued and to what charged, during the fiscal period ended June 30, 1891.

Adjutant-general's salary	\$	3,125.00
Attorney-general's salary.....		3,125.00
Attorney-general's per diem and expenses.....		4,376.30
Attorney-general's clerks and legal assistants.....		3,767.44
Auditor of State's salary.....		4,583.37
Auditor of State's Deputy's salary.....		3,065.00
Auditor of State's clerks' fund.....		12,083.00
Auditor of State's Executive Council service.....		1,041.62
Board of Educational Examiners.....		786.92
Board of Examiners of Candidates for Mine Inspectors.....		330.08
Board of Health.....		10,441.12
Clerk of the Supreme Court's salary		4,583.37
Clerk of the Supreme Court's Deputy's salary.....		3,125.00
Clerk of the Supreme Court's clerks' fund.....		3,040.00
Commissioner of Labor Statistics, salary.....		3,040.00
Commissioner of Labor Statistics, expenses.....		1,513.19
Commissioners of Pharmacy, enforcement of law.....		1,832.52
Custodian of Public Property, salary.....		3,125.00
Custodian of Public Property, expenses		44,947.65
Dairy Commissioner's salary		3,125.00
Dairy Commissioner's expenses		2,953.52
District Judge, 1st District, J. M. Casey, salary.....		5,208.37
District Judge, 1st District, C. H. Phelps and J. D. Smythe, salary.....		5,208.37
District Judge, 2d District, H. C. Traverse, salary		5,208.37
District Judge, 2d District, Dell Stuart and E. L. Burton, salary.....		5,208.37
District Judge, 2d District, Chas. D. Leggett and W. H. Babb, salary		5,208.37
District Judge, 3d District, John W. Harvey and H. M. Towner, salary		5,208.37
District Judge, 3d District, R. C. Henry and W. H. Tedford, salary.....		5,208.37
District Judge, 4th District, Chas. H. Lewis and F. R. Gaynor, salary..		5,208.37
District Judge, 4th District, Geo. W. Wakefield, salary.....		5,208.37
District Judge, 4th District, Scott M. Ladd, salary.....		5,208.37
District Judge, 5th District, J. H. Henderson, salary.....		5,208.37
District Judge, 5th District, O. B. Ayres and J. H. Applegate, salary...		5,208.37
District Judge, 5th District, A. W. Wilkinson, salary		5,208.37
District Judge, 6th District, J. Kelley Johnson, salary.....		5,208.37

District Judge, 6th District, David Ryan, salary.....	8	5,208.37
District Judge, 6th District, W. R. Lewis and A. R. Dewey, salary.....		5,208.37
District Judge, 7th District, Andrew Howatt, salary.....		5,208.37
District Judge, 7th District, C. M. Waterman, salary.....		5,208.37
District Judge, 7th District, W. F. Brannan, salary.....		5,208.37
District Judge, 8th District, S. H. Fairall, salary.....		5,208.37
District Judge, 9th District, W. F. Conrad, salary.....		5,000.04
District Judge, 9th District, Marcus Kavanagh and C. P. Holmes, salary.....		5,208.37
District Judge, 10th District, C. F. Couch and J. F. Husted, salary.....		5,208.37
District Judge, 10th District, J. J. Ney, salary.....		5,208.37
District Judge, 10th District, D. J. Lenehan, salary.....		5,208.37
District Judge, 11th District, D. R. Hindman, salary.....		5,208.37
District Judge, 11th District, John L. Stevens, salary.....		5,208.37
District Judge, 11th District, S. M. Weaver, salary.....		5,208.37
District Judge, 12th District, John C. Sherwin, salary.....		5,208.37
District Judge, 12th District, Geo. W. Buddick, salary.....		5,208.37
District Judge, 18th District, L. O. Hatch, salary.....		5,208.37
District Judge, 13th District, L. E. Fellows and W. A. Hoyt, salary.....		5,208.37
District Judge, 14th District, Geo. H. Carr, salary.....		5,208.37
District Judge, 14th District, Lot Thomas, salary.....		5,208.37
District Judge, 15th District, A. B. Thornell, salary.....		5,208.37
District Judge, 15th District, Geo. Carson and Walter I. Smith, salary.....		5,208.37
District Judge, 15th District, H. E. Deemer, salary.....		5,208.37
District Judge, 15th District, N. W. Macy, salary.....		5,208.37
District Judge, 16th District, J. P. Connor and Geo. W. Paine, salary.....		5,208.37
District Judge, 16th District, J. H. Macomber and Chas. D. Goldsmith salary.....		5,208.37
District Judge, 17th District, Geo. M. Gilchrist and L. G. Kinne, salary.....		5,282.29
District Judge, 18th District, J. D. Giffin, salary.....		5,208.37
District Judge, 18th District, J. H. Preston, salary.....		5,208.37
Executive Council contingent fund.....		490.00
Fish Commissioner's salary.....		2,500.00
Fish Commissioner's expenses.....		981.48
Governor's salary and "room rent".....		7,500.00
Governor's Private Secretary's salary.....		3,125.00
Governor's contingent fund.....		6,036.05
Governor's contingent fund to pay counsel.....		2,300.00
Governor's Executive Council service.....		1,041.67
Janitors' salaries.....		28,180.00
Librarian's and Assistant Librarian's salaries.....		5,416.68
Mine Inspectors' salaries.....		7,500.00
Mine Inspectors' expenses.....		3,052.38
Mine Inspectors' clerks' fund.....		1,226.00
Railroad Commissioners' and Secretary's salaries.....		21,812.50
Railroad Commissioners' expenses.....		6,653.10
Secretary of State's salary.....		4,483.37
Secretary of State's Deputy's salary.....		3,125.00
Secretary of State's clerks' fund.....		7,929.18
Secretary of State's Executive Council service.....		1,041.62
Secretary of State's Land Office clerk's salary.....		2,450.00
Superintendent of Public Instruction's salary.....		4,583.89
Superintendent of Public Instruction's Deputy's salary.....		3,125.00
Superintendent of Public Instruction's clerks' fund.....		4,398.00
Superintendent of Public Instruction's traveling expenses.....		514.42
Superintendent of Public Weights and Measures.....		112.50
Supreme Judge, J. M. Beck, salary.....		8,383.37
Supreme Judge, Josiah Given, salary.....		8,000.04
Supreme Judge, C. T. Granger, salary.....		8,383.37
Supreme Judge, G. S. Robinson, salary.....		8,383.37
Supreme Judge, J. H. Rothrock, salary.....		8,383.37
Supreme Court contingent fund.....		1,391.77
Supreme Court Reporter's salary.....		4,000.00

Treasurer of State's salary.....	4,598.85
Treasurer of State's Deputy's salary.....	3,085.00
Treasurer of State's clerks' fund.....	3,060.00
Treasurer of State's Executive Council service.....	1,041.63
Veterinary Surgeon's per diem and expenses.....	5,141.96
Agricultural College, improvements and repairs.....	81,844.02
Agricultural College Trustees, per diem and expenses.....	3,587.26
Agricultural College, Financial Agent's salary and expenses.....	4,547.40
Agricultural Societies (County Societies) State Aid.....	48,279.00
Arrest of fugitives.....	7,068.43
Binding, State Binder.....	27,746.84
Blind College, improvements and repairs.....	6,455.44
Blind College, support and current expenses.....	57,640.00
Blind College, clothing.....	1,693.76
Blind Industrial School building.....	11,260.98
Blind Industrial School Commissioners.....	2,041.71
Benedict Home, support.....	5,884.61
Capitol Building, improvements.....	9,808.33
Capitol Grounds, improvements.....	27,720.05
Columbian Exposition.....	5,000.00
Condemned land for State Institutions.....	420.55
Deaf and Dumb Institution, improvements and repairs.....	23,975.00
Deaf and Dumb Institution, support and current expenses.....	116,550.00
Deaf and Dumb Institution, clothing.....	2,098.20
Deaf and Dumb Institution, Trustees' per diem and expenses.....	1,870.23
Des Moines River Land, litigation.....	418.70
Feeble Minded Children Institution, improvements and repairs.....	40,494.97
Feeble Minded Children Institution, ordinary expenses.....	32,450.00
Feeble Minded Children Institution, support.....	98,659.00
Feeble Minded Children Institution, clothing.....	14,580.39
Feeble Minded Children Institution, Trustees' per diem and expenses.....	1,082.52
Historical Society, expenses.....	2,000.00
Historical Records (Aldrich collection).....	1,362.53
Horticultural Society, expenses.....	5,000.00
Insane Hospital at Clarinda, improvements.....	100,100.00
Insane Hospital at Clarinda, support and current expenses.....	106,160.00
Insane Hospital at Clarinda, Trustees' per diem and expenses.....	3,580.23
Insane Hospital at Independence, improvements and repairs.....	14,681.46
Insane Hospital at Independence, support and current expenses.....	258,102.00
Insane Hospital at Independence, contingent fund.....	1,552.70
Insane Hospital at Independence, Trustees' per diem and expenses.....	1,659.14
Insane Hospital at Mt. Pleasant, improvements and repairs.....	41,550.00
Insane Hospital at Mt. Pleasant, support and current expenses.....	264,086.00
Insane Hospital at Mt. Pleasant, Trustees' per diem and expenses.....	1,245.88
Insane, non-resident, removal of.....	1,154.56
Interest on school fund loans.....	30,909.31
Industrial School, Boys', improvements and repairs.....	18,600.50
Industrial School, Girls', improvements and repairs.....	10,585.00
Industrial School, support.....	108,357.50
Industrial School, Trustees' per diem and expenses.....	1,171.18
Iowa Weather Service.....	3,635.91
Library Improvements.....	67.00
Library, books, etc.....	7,850.00
Militia.....	79,502.93
Miscellaneous expenditures.....	29,620.91
Normal School, improvements and repairs.....	11,883.31
Normal School, Teachers' salaries.....	22,550.00
Normal School, Directors' per diem and expenses.....	2,181.50
Normal School, contingent fund.....	3,125.00
Orphans' Home, improvements and repairs.....	29,574.99
Orphans' Home, support of soldiers' orphans.....	31,531.88
Orphans' Home, support of indigent children.....	47,746.37

AUDITOR'S STATEMENT.

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Orphans' Home, Trustees' per diem and expenses.....	8	1,188.58
Penitentiary at Anamosa, improvements and repairs.....		18,488.52
Penitentiary at Anamosa, officers and guards.....		51,081.22
Penitentiary at Anamosa, support and current expenses.....		47,608.49
Penitentiary at Anamosa, transportation discharged convicts.....		928.58
Penitentiary at Fort Madison, improvements and repairs.....		8,775.00
Penitentiary at Fort Madison, officers and guards.....		59,760.98
Penitentiary at Fort Madison, transportation discharged convicts.....		2,000.00
Penitentiaries, inspection of.....		198.97
Printing (State).....		48,857.27
Prisoners' Aid Association.....		1,000.00
Providential contingencies.....		2,490.00
Railroad prosecution by State.....		1,105.15
Refund of Insane account overpaid, to Audubon county.....		256.46
Refund of Insane account overpaid, to Clay county.....		582.01
Refund of Deaf and Dumb account overpaid, to Guthrie county.....		18.85
Refund of Deaf and Dumb account overpaid, to Henry county.....		45.29
Refund of Deaf and Dumb account overpaid, to Jones county.....		6.52
Refund of Orphans' Home account overpaid, to Kossuth county.....		117.69
Refund of Insane account overpaid, to Monroe county.....		3,821.28
Refund of Deaf and Dumb account overpaid, to Montgomery county.....		17.75
Refund of Blind account overpaid, to Muscatine county.....		75.00
Refund of Orphans' Home account overpaid, to Washington county.....		7.51
Relief of Metz.....		480.00
School Journal subscriptions.....		297.00
Soldiers' Home improvements.....		26,743.96
Soldiers' Home officers' salaries.....		17,421.00
Soldiers' Home support.....		87,580.00
Soldiers' Monument, expenses of commissioner's plans, etc.....		900.00
Stationery contracts.....		22,847.87
Teachers Institutes.....		10,650.00
Twenty-third General Assembly, members' salaries.....		82,500.00
Twenty-third General Assembly, officers' salaries.....		33,824.00
Twenty-third General Assembly, members' mileage.....		2,102.80
Twenty-third General Assembly, visiting committees.....		826.84
Twenty-third General Assembly, special appropriations.....		8,512.41
University (Iowa City) endowment fund.....		40,000.00
University (Iowa City) building and improvements.....		29,094.56
University (Iowa City) support.....		73,876.26
University (Iowa City) Board of Regents, per diem and expenses.....		4,069.40
University (Iowa City) investigation.....		4,797.77
War and defense fund.....		.86
Total.....		\$3,044,086.58