

AUDITOR'S STATEMENT.

STATE OF IOWA, AUDITOR'S OFFICE, }
Des Moines, July 10, 1896. }

Hon. W. M. McFarland, Secretary of State:

SIR—In pursuance of the requirements of section 18, article 3, of the constitution of Iowa, I have the honor to submit for publication with the laws of the Twenty-sixth General Assembly, the following statement of the receipts and expenditures of the public money, for the biennial fiscal period commencing July 1, 1893, and ending June 30, 1895.

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, 1893, including Agricultural college mortgage bonds, was \$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

The amount received from all sources during the fiscal period ended June 30, 1895, was \$3,704,888.85, which was distributed as follows to the several funds:

General revenue	\$3,524,254.35
Agricultural College endowment fund	141,442.50
Agricultural College, additional endowment fund	39,000.00
Temporary school fund	192.00
Total receipts.....	\$3,704,888.85

The receipts being added to the balance on hand June 30, 1893, as shown above, makes \$4,567,344.92 as the amount to be accounted for. The disbursements during the fiscal period ended June 30, 1895, were as follows:

General revenue	\$3,624,378.39
Agricultural College endowment fund.....	94,480.76
Additional Agricultural College endowment fund	39,000.00
Temporary school fund	192.00
Total disbursements.....	\$3,758,051.15

Leaving a balance in the treasury June 30, 1895, of \$809,293.77, belonging to the several funds as follows:

General revenue	\$ 312,857.41
Agricultural College endowment fund	496,436.36
Total	\$ 809,293.77

STATEMENT No. 1.

Showing receipts and disbursements during the fiscal period ended June 30, 1895.

RECEIPTS.

GENERAL REVENUE—

From state tax, 2 mills for 1893 and 2½ mills for 1894.....	\$2,282,052 24
From interest on delinquent taxes.....	22,815.83
From insane dues from counties.....	651,091.96
From College for the Blind, dues from counties ..	1,934.10
From Iowa School for the Deaf, dues from counties.....	3,288 34
From Feeble-Mind'd Children Institution, dues from counties.....	12,676.78
From Orphans' Home, dues from counties.....	43,188 80
From warden of the Ft. Madison penitentiary.....	13,500.00
From peddlers' licenses from counties.....	1,980.41
From sale of laws from counties.....	640.25
From insurance companies for taxes.....	241,123.05
From auditor of state, for fees.....	63,311.50
From secretary of state, for fees.....	17,911.13
From clerk of the supreme court, for fees.....	4,373.60
From oil inspector, for fees.....	12,317.37
From superintendent of public instruction, for fees.....	1,282.00
From Western Union Telegraph Company, for taxes.....	28,938.00
From Postal Telegraph Cable Company, for taxes.....	1,246.68
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.....	66,904.93
From Wm. L. Carpenter, from custodian's sales.....	181.80
From Geo. Metzger, from custodian's sales.....	4.25
From C. G. McCarthy, auditor of state, from interest on Roach & Wold notes for land in O'Brien county.....	2,115.38
From A. C. Tupper, dairy commissioner, from milk sellers' licenses.....	350.00
From W. K. Boardman, dairy commissioner, from milk sellers' licenses.....	359.00
From commissioners of pharmacy, from surplus above expenses received from licenses from peddlers.....	9,394.00
From Chas. Rollin Keyes, from sale of geo'ogical reports.....	108.80
From M. S. Keeler, for support of state patient at Mt. Pleasant hospital.....	42.00
From Wm. Musson by refund, over-payment clerk's fees, State of Iowa v. D. M. & K. C. Ry. Co.....	12.00
From P. W. Madden, warden, refund of appropriation, as per chapter 31, section 3, laws of 1890.....	14,399.41
From P. W. Madden, warden, refund transportation account.....	600.59
From A. T. Birchard, treasurer Soldiers' Home, refund of appropriation, as per chapter 31, section 3, laws of 1890.....	1,500.00
From N. N. Jones, warden, refund of appropriation, as per chapter 31, section 3, laws of 1890.....	126.37
From Iowa Columbian Commission, refund of unused balance of appropriation.....	3,000.00
From railroad commissioners' expense fund to correct errors.....	3.18
From D. N. Lewis, railroad commissioners' clerk, refund to correct error in bill.....	1.41
From A. T. Birchard, treasurer Soldiers' Home, retained portion of soldiers' pensions.....	4,500.00
From fish commissioner refund.....	1.00
From agricultural college refund, repair account.....	744.42
From normal school refund, improvement account.....	751.20
From Soldiers' Home refund, improvement account.....	44.67
From Soldiers' Home refund, improvement account.....	44.67
From Soldiers' Home refund, support account.....	5,608.25
From James Harlan, soldiers' monument commissioner, refund of over-payment.....	5.00
From balance in treasury June 30, 1893.....	412,981.45
Total cash.....	\$3,937,235.80

DISBURSEMENTS.

GENERAL REVENUE—

By redemption of auditor's warrants.....	\$3,624,378.39
By interest paid on same.....	None
By balance in treasury June 30, 1895.....	312,857.41
Total.....	\$3,937,235.80

AGRICULTURAL COLLEGE ENDOWMENT FUND.

RECEIPTS.

Amount of bonds in treasury June 30, 1893.....	\$ 5,500.00
Amount of mortgage bonds in treasury June 30, 1893.....	442,966 87
Amount of cash in treasury June 30, 1893.....	1,607.75
Amount received from sale of lands, etc., to date.....	46,961 74
Total.....	\$ 496,436.36

DISBURSEMENTS.

Amount of cash in hands of treasurer of state June 30, 1895.....	\$ 35.87
Amount of bonds in hands of treasurer of state June 30, 1895.....	5,500.00
Amount of mortgage bonds in hands of treasurer of state June 30, 1895.....	496,400.49
Total.....	\$ 496,436.36

PERMANENT SCHOOL FUND.

Balance in treasury June 30, 1893.....	None
Receipts by treasurer of state.....	None
Disbursements by treasurer of state.....	None
Balance in treasury June 30, 1895.....	None

TEMPORARY SCHOOL FUND.

RECEIPTS.

Balance in treasury June 30, 1893.....	\$
Amount received from interest on Eads loans.....	192.00
Amount received from interest on state bonds.....	4,541.91
Total.....	\$ 4,733.91

DISBURSEMENTS.

Amount apportioned to counties.....	\$ 4,733.91
Balance in treasury June 30, 1895.....	None
Total.....	\$ 4,733.91

RECAPITULATION OF BALANCES IN TREASURY JUNE 30, 1895.

General revenue.....	\$ 312,857.41
Agricultural college endowment fund.....	496,436 36
Total.....	\$ 809,293.77

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

STATEMENT No. 2.

Showing the amount of warrants issued and to what charged, during the fiscal period ended June 30, 1895.

Adjutant-general's salary.....	\$ 3,000 00
Attorney-general's salary.....	3,000 00
Attorney-general's per diem and expenses.....	2,430 25
Attorney-general's clerks.....	3,148 85
Attorney-general's legal assistants.....	3,766 73
Auditor of state's salary.....	4,400 00
Auditor of state's deputy's salary.....	3,000 00

Auditor of state's clerk's fund.....	\$	12,275.00
Auditor of state's executive council service.....		1,000.00
Board of health		10,379.77
Clerk of the supreme court's salary		4,400.00
Clerk of the supreme court's deputy's salary		3,000.00
Clerk of the supreme court's clerk's fund.....		2,537.50
Commissioner of labor statistics' salary		3,000.00
Commissioner of labor statistics' expenses.....		2,250.35
Commissioners of pharmacy, enforcement of law.....		2,057.56
Custodian of public property, salary		3,000.00
Custodian of public property, expenses.....		53,086.85
Dairy commissioner's salary		3,000.00
Dairy commissioner's expenses		6,132.33
District judge, 1st district, J. M. Casey, salary		3,958.35
District judge, 1st district, A. J. McCrary, salary		937.49
District judge, 1st district, J. D. Smyth, salary		5,000.00
District judge, 2d district, H. C. Traverse, salary		3,750.02
District judge, 2d district, M. A. Roberts, salary		1,249.98
District judge, 2d district, E. L. Burton, salary		3,750.02
District judge, 2d district, T. M. Fee, salary		1,249.98
District judge, 2d district, W. I. Babb, salary		3,750.02
District judge, 2d district, F. W. Eichelberger, salary		1,249.98
District judge, 2d district, W. D. Tisdale, salary		3,750.02
District judge, 2d district, Robert Sloan, salary		1,249.98
District judge, 3d district, H. M. Towner, salary		5,000.00
District judge, 3d district, W. H. Tedford, salary		5,000.00
District judge, 4th district, F. R. Gaynor, salary		5,000.00
District judge, 4th district, Geo. W. Wakefield, salary		5,000.00
District judge, 4th district, Scott M. Ladd, salary		5,000.00
District judge, 4th district, Anthony Van Wagenen, salary		3,760.02
District judge, 4th district, John F. Oliver, salary		1,249.98
District judge, 5th district, J. H. Henderson, salary		5,000.00
District judge, 5th district, J. H. Applegate, salary		5,000.00
District judge, 5th district, A. W. Wilkinson, salary		5,000.00
District judge, 6th district, J. Kelly Johnson, salary		3,416.65
District judge, 6th district, Ben McCoy, salary		1,513.90
District judge, 6th district, David Ryan, salary		5,000.00
District judge, 6th district, A. R. Dewey, salary		5,000.00
District judge, 7th district, P. B. Wolfe, salary		5,000.00
District judge, 7th district, C. M. Waterman, salary		5,000.00
District judge, 7th district, W. F. Brannan, salary		5,000.00
District judge, 7th district, Allen J. House, salary		5,000.00
District judge, 8th district, S. H. Fairall, salary		1,196.25
District judge, 8th district, M. J. Wade, salary		3,790.31
District judge, 9th district, S. F. Balliet, salary		3,750.02
District judge, 9th district, Thos. F. Stevenson, salary		1,249.98
District judge, 9th district, W. F. Conrad, salary		5,000.00
District judge, 9th district, C. P. Holmes, salary		5,000.00
District judge, 9th district, W. A. Spurrier, salary		3,259.38
District judge, 10th and 19th districts, J. L. Husted, salary		5,000.00
District judge, 10th district, J. J. Ney, salary		3,333.32
District judge, 10th district, Amos S. Blair, salary		1,659.74
District judge, 10th district, J. J. Tolerton, salary		1,249.98
District judge, 10th and 19th districts, Fred O'Donnell, salary		5,000.00
District judge, 11th district, N. B. Hyatt, salary		1,250.02
District judge, 11th district, D. R. Hindman, salary		5,000.00
District judge, 11th district, B. P. Birdsall, salary		3,749.98
District judge, 11th district, S. M. Weaver, salary		5,000.00
District judge, 12th district, John C. Sherwin, salary		5,000.00
District judge, 12th district, Porter W. Burr, salary		5,000.00
District judge, 13th district, L. O. Hatch, salary		2,634.40
District judge, 13th district, E. E. Cooley, salary		887.12
District judge, 13th district, L. E. Fellows, salary		1,249.98
District judge, 13th district, W. A. Hoyt, salary		3,750.02

District judge, 13th district, A. N. Hobson, salary.....	\$ 1,249 98
District judge, 14th district, George H. Carr, salary.....	3,329 15
District judge, 14th district, W. B. Quarton, salary.....	1,770 85
District judge, 14th district, Lot. Thomas, salary.....	5,000 00
District judge, 15th district, A. B. Thornell, salary.....	5,000 00
District judge, 15th district, Walter I. Smith, salary.....	5,000 00
District judge, 15th district, H. E. Deemer, salary.....	2,130 39
District judge, 15th district, W. S. Lewis, salary.....	1,559 15
District judge, 15th district, W. R. Green, salary.....	1,249 98
District judge, 15th district, N. W. Macy, salary.....	5,000 00
District judge, 16th district, George W. Paine, salary.....	3,750 02
District judge, 16th district, S. M. Elwood, salary.....	1,249 98
District judge, 16th district, Chas. D. Goldsmith, salary.....	3,750 02
District judge, 16th district, Z. A. Church, salary.....	1,249 98
District judge, 17th district, John R. Caldwell, salary.....	3,750 02
District judge, 17th district, George W. Burnham, salary.....	1,219 98
District judge, 18th district, J. D. Griffin, salary.....	3,750 02
District judge, 18th district, William P. Wolf, salary.....	1,249 98
District judge, 18th district, J. H. Preston, salary.....	2,916 66
District judge, 18th district, William G. Thompson, salary.....	2,069 45
Educational board of examiners.....	964.95
Fish commissioners' salary (T. J. Griggs, \$900; George E. Delevan, \$1,500).....	2,400 00
Fish commissioners' expenses (T. J. Griggs, \$2,129 59; George E. Delevan, \$2,726 98).....	4,856 57
Geological survey.....	18,392 54
Geological survey expenses.....	7,994 39
Governor's salary and "room rent".....	7,200 00
Governor's private secretary's salary.....	3,000 00
Governor's contingent fund.....	8,952 21
Governor's contingent fund to pay counsel.....	260 00
Governor's executive council service.....	1,000 00
Janitors' salaries.....	26,388 00
Librarian's and assistant librarian's salaries.....	5,279.91
Mine inspectors' salaries.....	7,200 00
Mine inspectors' expenses.....	2,807.23
Mine inspectors' board of examiners.....	366.50
Mine inspectors' clerks' fund.....	2,063 00
Oil inspectors' salary { J. J. Dunn.....	1,500 02
{ L. S. Merchant.....	1,263 39
{ Luther A. Brewer.....	1,166 70
Railroad commissioners' and secretary's salaries.....	21,000 00
Railroad commissioners' expenses.....	5,695.54
Secretary of state's salary.....	4,400 00
Secretary of state's deputy's salary.....	3,000 00
Secretary of state's clerks' fund.....	10,388.75
Secretary of state's executive council service.....	1,000 00
Secretary of state's land office clerk's salary.....	2,400 00
Superintendent of public instruction's salary.....	4,400 00
Superintendent of public instruction's deputy's salary.....	3,000 00
Superintendent of public instruction's clerks' fund.....	4,755.75
Superintendent of public instruction's traveling expenses.....	555.21
Superintendent of public weights and measures.....	100 00
Supreme judge, Josiah Given, salary.....	8,000 00
Supreme judge, C. T. Granger, salary.....	8,000 00
Supreme judge, G. S. Robinson, salary.....	8,000 00
Supreme judge, J. H. Rothrock, salary.....	8,000 00
Supreme judge, L. G. Kinne, salary.....	8,000 00
Supreme judge, H. E. Deemer, salary.....	4,591.34
Supreme court contingent fund.....	2,618.65
Supreme court reporter's salary.....	4,500 00
Treasurer of state's salary.....	4,400 00
Treasurer of state's deputy's salary.....	3,000 00
Treasurer of state's clerks' fund.....	2,970 00
Treasurer of state's executive council service.....	1,000 00
Veterinary surgeon's per diem and expenses.....	6,689.60

Agricultural college, improvements and repairs.....	\$ 72,093.40
Agricultural college, trustees' per diem and expenses.....	4,961.50
Agricultural college, experimentation in agriculture and horticulture.....	3,000.01
Agricultural college, financial agent's salary and expenses.....	3,711.49
Agricultural societies (county and district societies) state aid.....	42,499.00
Arrest of fugitives.....	6,888.49
Benedict home, support.....	6,087.84
Binding, state binder.....	32,977.70
Blind college, improvement and repairs.....	4,331.20
Blind college, support and current expenses.....	69,680.00
Blind college, clothing.....	1,925.05
Blind college, trustees.....	1,728.53
Blind industrial school building, salaries, etc.....	17,720.20
Blind industrial school commissioners.....	2,363.35
Capitol grounds, improvements.....	4,508.33
Columbian exposition.....	15,000.00
Des Moines river lands.....	1,411.00
Iowa school for the deaf, improvements and repairs.....	10,075.00
Iowa school for the deaf, support and current expenses.....	123,830.00
Iowa school for the deaf, clothing.....	4,157.47
Iowa school for the deaf, trustees' per diem and expenses.....	1,402.37
Escheated land expenses.....	80.65
Farmers' institute.....	4,166.32
Feeble-minded children institution, improvement and repairs.....	47,712.50
Feeble-minded children institution, ordinary expenses.....	44,000.00
Feeble-minded children institution, support.....	112,890.00
Feeble-minded children institution, clothing.....	13,773.21
Feeble-minded children institution, trustees' per diem and expenses.....	1,143.87
Historical society.....	2,000.00
Historical collection.....	14,982.31
Horticultural society.....	5,000.00
Insane hospital at Cherokee, commissioners.....	1,143.85
Insane hospital at Clarinda, improvements.....	71,560.00
Insane hospital at Clarinda, support and current expenses.....	213,603.00
Insane hospital at Clarinda, trustees' per diem and expenses.....	3,579.55
Insane hospital at Independence, improvements and repairs.....	41,500.00
Insane hospital at Independence, support and current expenses.....	289,660.00
Insane hospital at Independence, contingent.....	7,447.30
Insane hospital at Independence, trustees' per diem and expenses.....	1,760.15
Insane hospital at Mt. Pleasant, improvements and repairs.....	16,000.00
Insane hospital at Mt. Pleasant, support and current expenses.....	283,094.00
Insane hospital at Mt. Pleasant, contingent.....	2,000.00
Insane hospital at Mt. Pleasant, trustees' per diem and expenses.....	1,566.03
Insane non-resident, removal of.....	2,652.15
Interest on school fund loans.....	4,541.91
Industrial School, boys, improvements and repairs.....	19,850.00
Industrial School, girls, improvements and repairs.....	3,600.00
Industrial Schools, support.....	118,864.00
Industrial Schools, trustees' per diem and expenses.....	842.16
Iowa Weather service.....	5,715.23
Library, books, etc.....	9,600.00
Library improvements.....	1,000.00
Library building fund.....	500.00
Militia.....	71,136.68
Miscellaneous expenditures.....	75,923.16
Normal School, improvements and repairs.....	18,175.00
Normal School, teachers' salaries.....	41,500.00
Normal School, directors' per diem and expenses.....	3,162.45
Normal School, contingent fund.....	8,450.00
Orphans' Home, improvement and repairs.....	12,912.10
Orphans' Home, support of soldiers' orphans.....	53,969.69
Orphans' Home, support of indigent children.....	40,762.78
Orphans' Home, trustees per diem and expenses.....	1,263.00
Penitentiary at Anamosa, improvements and repairs.....	27,796.54

Penitentiary at Anamosa, officers and guards	\$ 78,530.56
Penitentiary at Anamosa, support and current expenses	107,968.18
Penitentiary at Anamosa, transportation discharged convicts	3,183.24
Penitentiary at Anamosa, escaped convicts	405.23
Penitentiary at Fort Madison, improvements and repairs	13,450.00
Penitentiary at Fort Madison, officers and guards.....	63,496.76
Penitentiary at Fort Madison, transportation discharged convicts.....	2,925.00
Penitentiaries, inspection of.....	363.55
Penitentiary investigation.....	437.26
Printing (State).....	59,675.36
Prisoner's Aid Association.....	45.35
Providential contingencies	8,795.63
Railroad prosecution by state	32.30
Refund of feeble-minded account overpaid, to Wapello county.....	79.27
Refund of blind account overpaid, to Webster county	18.00
Relief of Hull.....	240.00
Relief of Metz.....	480.00
Revenue commission.....	836.56
Reward for arrest of murderer	800.00
Russian thistle (extermination of).....	15.54
School Journal subscriptions	148.50
Soldiers' Home improvements	13,225.92
Soldiers' Home officers' salaries.....	30,800.00
Soldiers' Home support.....	100,630.00
Soldiers' monument.....	78,261.86
Stationery contracts.....	15,195.57
Teachers' institutes.....	8,650.00
Twenty-fourth General Assembly, officers' salaries.....	250.00
Twenty-fourth General Assembly, special appropriation	1,727.70
Twenty-fifth General Assembly, members' salaries.....	82,500.00
Twenty-fifth General Assembly, officers' salaries	43,339.00
Twenty-fifth General Assembly, members' mileage.....	2,154.95
Twenty-fifth General Assembly, visiting committees	702.05
Twenty-fifth General Assembly, special appropriations.....	48,527.84
University (Iowa City) endowment fund.....	40,000.00
University (Iowa City) building and improvements.....	49,890.03
University (Iowa City) support	63,500.00
University (Iowa City) board of regents, per diem and expenses.....	5,718.23
University (Iowa City) investigation.....	60.10
Spirit Lake monument.....	4,711.44
Code commission.....	11,183.03
Lookout Mountain and Missionary Ridge commission	569.19
Total	\$3,677,047.36