

Annual Report
State Treasurer of Wyoming
1896

ANNUAL REPORT

OF THE

STATE TREASURER

OF WYOMING

For the Year Ending September 30, 1896.

HENRY G. HAY, Treasurer.

F. B. SHELDON, Deputy Treasurer.

CHEYENNE, WYO.
SUN-LEADER PRINTING HOUSE.
1896.

**NAMES of the Treasurers of the Territory and State of Wyoming
from the Date of its Organization as a Territory
to the Present Time.**

| NAME. | Date of Appointment. | Date of Assuming Duties of Office. | Date of Surrender of Office. |
|-------------------------|----------------------|------------------------------------|------------------------------|
| John W. Donnellan..... | Dec. 21, 1869 | Dec. 21, 1869 | Oct. 26, 1872 |
| Stephen W. Downey..... | ..... | Oct. 26, 1872 | Dec. 11, 1875 |
| Amasa R. Converse..... | Dec. 4, 1875 | Dec. 11, 1875 | Sep. 30, 1876 |
| Francis E. Warren..... | Sep. 22, 1876 | Sep. 30, 1876 | Dec. 15, 1877 |
| Amasa R. Converse. .... | ..... | Dec. 15, 1877 | Dec. 10, 1879 |
| Francis E. Warren..... | ..... | Dec. 10, 1879 | Mch. 2, 1885 |
| William P. Gannett..... | Mch. 2, 1885 | Mch. 2, 1885 | Mch. 31, 1888 |
| Luke Voorhees..... | Mch. 13, 1888 | Mch. 31, 1888 | Nov. 7, 1890 |
| Otto Gramm..... | Sep. 11, 1890 | Nov. 7, 1890 | Jan. 7, 1895 |
| Henry G. Hay..... | Nov. 6, 1894 | Jan. 7, 1895 | ..... |

RECOMMENDATIONS AND REMARKS.

The General Fund.

I would respectfully call attention to the necessity of economy in the matter of appropriations to be made by the coming State Legislature. The general fund, on September 30th, was not only entirely exhausted but warrants payable from that fund were at that time outstanding for \$6,600.30 in excess of the amount in the treasury with which to pay same. It is estimated that this amount of outstanding warrants will be increased to \$35,000 by January 1, 1897, and this latter amount must be paid from the proceeds of this year's tax as soon as collected. Estimating that by April 1, 1897, there will have been collected for the general fund from taxes and fees, the sum of \$100,000.00, and deducting therefrom the \$35,000.00 above mentioned, there will remain but \$65,000.00 with which to pay the expenses of the legislature, deficiency appropriations, and the ordinary running expenses of the state government to April 1. Taking the expenses of two years ago when the last legislature was in session, as a basis the \$65,000.00 above estimated will barely be sufficient for the period named and the general fund will therefore be practically exhausted on April 1, 1897, and with

scarcely any further income to be derived until January, 1898. In other words from April 1, 1897, until January 1898, there will be practically no money in the general fund. In view of this fact appropriations should be kept at the lowest point consistent with a proper administration of the public affairs.

Income From Public Lands.

It will be seen by the tabulated statements of this report that considerable revenue is being derived from rentals of the public lands, and from interest upon the investment of said funds. Former legislatures have authorized the distribution of the Common School Land Income Fund among the public schools of the state, and also the use of the Soldiers and Sailors Home Land Income Fund in aid of that institution. No provision has been made for the use of other land funds and I would respectfully recommend that the Fourth State Legislature make provision for the use of all land income funds now in the treasury, together with any further amounts which shall accrue to same, for the benefit of those state institutions for which the original act of donation intended them.

Delinquent State Tax.

Notwithstanding the fact that special efforts have been put forth by this office, during the past two years, to collect delinquent state tax, there is a steadily increasing amount shown in these statements from year to year. A tabulated statement submitted in this report shows a total of \$18,959.44 now delinquent, exclusive of the accrued interest on same amounting to \$5,042.46. The non-payment of the full amount of tax as levied causes much disturbance in the management of the finances of the state. Estimates of revenue

and expenditures are based upon the full amount of the tax as levied, and failure to realize the entire amount of same does not decrease the demands upon the treasury, which to a large extent have been based upon the calculation that the full amount of tax would be collected. The payment of the amount now delinquent into the treasury at the present time would greatly relieve the present condition of the finances of the state.

These delinquencies have been, from time to time, duly reported to the Attorney General, and his report to the governor will doubtless show what progress is being made toward the collection of the amounts due.

Investment of State Funds.

Pursuant to the provisions of Chapter 67 of the Laws of 1895, I have in several instances attempted to purchase new issues of school bonds issued in this state, with funds in the permanent school fund, but in each instance the bonds have sold above par, and as no provision has been made for the payment of premium upon such bonds by this office, I have been unable to secure same. I have, however, secured two school district bonds of \$1,000 each, issued some years ago, and having about ten years yet to run, and bearing interest at the rate of six per centum per annum. These bonds are held as property of the state and as representing a portion of the Common School Permanent Land Fund. Other portions of this fund have been loaned to banks from time to time upon interest bearing certificates, and at present the money in this fund is being invested in state warrants drawn against the general fund and for the payment of which there is no money at this time. By this investment in state warrants the interest which would otherwise go to individual holders of the warrants, is now saved to the state by being diverted from

one fund to another. The total amount of interest accruing to the state from the above named sources, during the past year is \$801,38.

Fiscal Reports.

The present requirements of law is that the fiscal officers of the state shall make annual reports. The report of this office for the year ending September 30, 1895, has not been published, there having been no provision made by the last legislature for the expense of such publication. Typewritten copies of said report will be furnished to the legislature if required. Biennial fiscal reports, instead of annual, as now required, would present to each legislature data covering the entire period elapsed since the report to the preceding legislature and would, therefore, be more comprehensive and valuable than under the present system. Provision should be made in advance for the expense of publishing fiscal reports as soon as issued. There is constant demand for them from all parts of the Union and they are of especial interest and benefit to the citizens of this state.

Upon the following pages will be found detailed statements of the various transactions of the treasurer's office for the period covered by this report.

CASH STATEMENT.

| | |
|--|-------------|
| Cash Balance, October 1, 1895..... | \$58,532 89 |
| Received from: | |
| County Treasurers— | |
| State tax of 1890..... | 544 66 |
| State tax of 1891..... | 617 10 |
| State tax of 1892..... | 87 |
| State tax of 1893..... | 951 94 |
| State tax of 1894..... | 2,211 04 |
| State tax of 1895..... | 178,844 87 |
| Interest on delinquent tax..... | 1,271 71 |
| Secretary of Board of Charities and Reform..... | 829 90 |
| Keop of United States convicts..... | 141 18 |
| Refunded by Illinois State penitentiary in correction of error..... | 174 90 |
| Care of private patients at insane asylum..... | |
| Register of State Board of Land Commissioners— | |
| Common school permanent land fund..... | 2,619 33 |
| Common school land income fund..... | 9,590 38 |
| University land income fund..... | 235 62 |
| Pub. Buildings at capital land income fund..... | 2,316 31 |
| Deaf, dumb and blind land income fund..... | 563 91 |
| Insane asylum land income fund..... | 1,032 90 |
| Miners hospital land income fund..... | 9 00 |
| Penitentiary in Albany county land income fund..... | 1,022 82 |
| Fish hatchery land income fund..... | 48 00 |
| Fear farm, Fremont county, land income fund..... | 404 52 |
| Soldiers and sailors home land income fund..... | 982 26 |
| State charitable, educational and reformatory institutions land income fund..... | 1,449 36 |
| Penal, reform on educational institution in Carbon county land income fund..... | 197 66 |
| U. S. land office fees refunded..... | 162 00 |
| Registers fees..... | 544 00 |
| State Treasurer— | |
| Interest on investment of state funds..... | 801 38 |
| Secretary of Capitol Commission— | |
| Rents of capitol..... | 2,010 00 |
| Secretary of State— | |
| Fees of secretary of state..... | 980 40 |
| Sale of session laws..... | 81 80 |
| Governor of Wyoming— | |
| Percentage on sale of U. S. lands..... | 1,467 40 |
| Treasurer of the United States— | |
| Agricultural college fund..... | 22,000 00 |
| Secretary of the Board of Live Stock Commissioners— | |
| Sale of estrays..... | 158 06 |
| Amount forward..... | 292,798 17 |

| | | |
|--|---|---------------|
| Received from: | Amount forward..... | \$ 292,798 17 |
| Clerk of Supreme court— | Supreme court fees..... | 305 75 |
| Treasurer of Wyoming General Hospital— | Care of hospital patients..... | 2,299 38 |
| State Engineer— | Fees of engineers office..... | 904 00 |
| Insurance Department— | Insurance fees..... | 4,208 50 |
| General Treasurer National Home D. V. S.— | National aid to Wyoming soldiers and sailors home | 608 10 |
| Commandant Wyoming Soldiers and Sailors Home— | Pensions retained..... | 33 80 |
| | Donations..... | 1 00 |
| Secretary State Board of Condemnation— | Sale of condemned property..... | 30 00 |
| Chief Clerk State Board of Land Commissioners— | U. S. land office fees refunded..... | 676 00 |
| | Sales of arid land..... | 240 00 |
| Assignee of the Estate of T. A. Kent— | Dividend of 17½ per cent..... | 9,396 42 |
| Disbursements— | | |
| General Fund..... | | \$ 127,306 08 |
| Arid Land Fund..... | | 178 65 |
| Agricultural College Fund..... | | 22,000 00 |
| Capitol Building Fund..... | | 4,530 38 |
| Capitol Tax Fund..... | | 2,856 02 |
| Common School Land Income Fund..... | | 24,888 24 |
| Inspection Fund..... | | 156 95 |
| Rawlins Penitentiary Building Fund..... | | 16,005 53 |
| State Hospital Building Fund..... | | 307 37 |
| State Hospital Maintenance Fund..... | | 6,607 06 |
| Stock Indemnity Fund..... | | 375 30 |
| State Bond Tax Fund..... | | 19,200 00 |
| University Income Tax Fund..... | | 3,600 25 |
| The Fund for the Insane..... | | 11,189 42 |
| Charitable Institutions Tax Fund..... | | 7,223 65 |
| Cash balance September 10, 1896..... | | 65,076 22 |
| Total amounts..... | | 311,501 12 |

Reconciliation of Auditor's and Treasurer's Cash Accounts on September 30, 1896.

| | |
|------------------------------------|--------------|
| Treasurer's cash balance..... | \$ 65,076 22 |
| Charged to ex-state treasurer..... | 44,147 31 |
| State warrants outstanding..... | 6,918 67 |
| Auditor's charge to treasurer..... | 102,304 86 |
| | <hr/> |
| | 109,223 53 |
| | <hr/> |
| | 109,223 53 |

Funds Received from the United States.

Through the efforts of your Excellency and Senator Warren there has been received by this office, from the General Government, the following named amounts, representing unexpended balances of appropriations made by congress for the purposes indicated, to-wit:

| | |
|---|------------|
| For the United States (now state) penitentiary at Laramie, Wyoming..... | \$1,963 52 |
| For the expenses of the constitutional convention of Wyoming..... | 7,858 98 |

These amounts have been held on deposit in the name of the State, but have not been taken up on the books of this office, and are not included in the foregoing cash statement. They are held awaiting the action of the Legislature and any instructions by that body as to what funds the same shall be credited and to what funds the same shall be credited and to what purposes they shall be appropriated.

Deficiency Statement.

Upon the transfer of the treasurer's office to the present incumbent on January 7, 1895, the books of the office called for the sum of \$162,967.63, of which amount \$106,512.93 was received by the present treasurer in cash, leaving a deficiency of \$56,454.70 remaining charged to the retiring treasurer. State funds to the amount of this deficiency were on deposit with T. A. Kent, banker, at Cheyenne, at the time of his assignment in 1893, and no part of same had been recovered at the time of said transfer of office.

On April 13, 1895, this office received from the assignee of the estate of T. A. Kent the sum of \$2,910.97, the same being the state's proportion of certain trust funds found to be in the hands of said assignee by decision of the Supreme Court of the state, in a suit which had been brought to recover the full amount. On October 25, 1895, this office received a dividend of 17 1/2 per centum upon the claim of the state against the Kent estate, which dividend amounted to \$9,396.42.

The deficiency of \$56,454.70 was divided among the several funds of the state on a pro rata basis, and each fund also received its pro rata credit from the amounts above mentioned received from the Kent estate.

An investigation of this matter was made by a committee of the Third State Legislature, and as a result of that investigation the following resolution was adopted by said legislature:

"Be it resolved by the House of Representatives, the Senate concurring:

"Section 1. That the report of the committee pursuant to House Joint Resolution No. 5 to examine the accounts and records of the Auditor and Treasurer, from

TREASURER'S REPORT.

September 30, 1894, be and the same is hereby approved and adopted, and the select committee appointed as aforesaid is hereby discharged.

"Sec. 2. That the Attorney General of the State of Wyoming be and he is hereby instructed to proceed at once to file such claims against the assignee of the estate of Thomas A. Kent, and to bring such action upon the bond of Otto Gramm, State Treasurer, as he may be advised are right and proper."

Pursuant to the foregoing resolution the Attorney General will doubtless make report of the progress made in this matter. Upon the following page will be found a statement of the transactions and balances in connection with said deficiency.

STATEMENT OF DEFICIENCY IN STATE CASH,

Showing Amount Charged to Retiring Treasurer on January 7, 1885, and the Apportionment of Same to Each Fund, Also Credits of Amounts Received from the Estate of T. A. Kent, and Balances Now Remaining Deficient in Each Fund.

| Funds. | Deficiency Charged Jan. 7, 1885. | Credit April 19, 1885. | Credit October 25, 1885. | Total Credit | Balance Now Deficient. |
|---|----------------------------------|------------------------|--------------------------|--------------|------------------------|
| General fund..... | \$ 20,003 46 | \$1,057 46 | \$3,413 44 | \$4,470 90 | \$16,091 92 |
| U S convict fund..... | 246 65 | ..... | ..... | ..... | ..... |
| Special U. S. convict fund..... | 312 71 | ..... | ..... | ..... | ..... |
| Capitol building fund.. | 55 20 | 75 45 | 243 54 | 318 99 | 1,148 14 |
| Capitol building surplus fund..... | 1,411 93 | ..... | ..... | ..... | ..... |
| Capitol tax fund..... | 585 18 | 30 09 | 97 14 | 127 23 | 457 95 |
| Deaf, dumb and blind land income fund.. | 1,030 15 | 53 07 | 171 30 | 224 37 | 805 78 |
| Common school land income fund..... | 15,551 33 | 805 76 | 2,600 93 | 3,406 69 | 12,144 64 |
| Common school permanent land fund..... | 7,375 08 | 380 03 | 1,226 70 | 1,606 73 | 5,768 35 |
| Pub. bldgs. at cap. land income fund..... | 1,010 78 | 146 33 | 472 36 | 618 69 | 2,213 77 |
| Erection pub. bldgs. land income fund.... | 1,821 68 | ..... | ..... | ..... | ..... |
| Fish protection fund.. | 4 42 | 23 | 73 | 96 | 3 46 |
| Insane asylum land income fund..... | 612 45 | 31 50 | 101 67 | 133 17 | 479 28 |
| Inspection fund..... | 61 63 | 3 17 | 10 23 | 13 40 | 48 23 |
| Fish hatchery land income fund..... | 48 53 | 2 50 | 8 06 | 10 56 | 37 97 |
| Penitentiary in Albany county land inc. fund. | 941 18 | 48 44 | 156 37 | 204 81 | 736 37 |
| Poor asylum fund..... | 162 24 | 8 34 | 26 93 | 35 27 | 126 97 |
| Poor farm land income fund..... | 83 67 | 4 30 | 13 89 | 18 19 | 65 48 |
| Hospital building fund. | 48 53 | 2 50 | 8 06 | 10 56 | 37 97 |
| Hosp. maintenance fnd. | 602 45 | 30 98 | 100 00 | 130 98 | 471 47 |
| Stock indemnity fund.. | 924 94 | 47 57 | 153 54 | 201 11 | 723 83 |
| Fund for the insane... | 2,527 20 | 138 28 | 446 38 | 584 66 | 2,104 35 |
| Special asylum fund... | 161 81 | ..... | ..... | ..... | ..... |
| University inc. tax fnd. | 441 47 | 22 70 | 73 28 | 95 98 | 345 49 |
| Univ. land inc. fund... | 430 03 | 22 27 | 71 87 | 94 14 | 335 89 |
| Totals..... | \$ 56,454 70 | \$2,910 97 | \$9,396 42 | \$12,307 39 | \$44,147 31 |

NOTE: The funds that are bracketed have been consolidated.

STATEMENTS OF TRANSACTIONS UNDER EACH FUND.

GENERAL FUND.

| | | |
|---|---------------|------------|
| Balance October 1, 1895 | \$ | 17 88 |
| Accrued from following sources: | | |
| State tax of 1890 | 401 16 | |
| State tax of 1891 | 478 47 | |
| State tax of 1892 | 65 | |
| State tax of 1893 | 558 92 | |
| State tax of 1894 | 1,411 45 | |
| State tax of 1895 | 110,666 24 | |
| Interest on delinquent state tax | 915 84 | |
| Sale of session laws | 81 80 | |
| Fees of secretary of state | 980 40 | |
| Care of United States convicts | 829 90 | |
| Supreme court fees | 305 75 | |
| Fees of insurance department | 4,208 50 | |
| Fees of state engineer's office | 904 00 | |
| Fees of register of land board | 544 00 | |
| Refunded by Illinois state penitentiary | 141 18 | |
| National aid to soldiers' and sailors' home | 608 10 | |
| Pensions retained at soldiers' and sailors' home | 33 80 | |
| Donations to soldiers' and sailors' home | 1 00 | |
| U. S. land office fees refunded | 836 00 | |
| Sales of condemned property | 30 00 | |
| Dividend from estate of T. A. Kent | 3,413 44 | |
| Disbursed on auditor's warrants for purposes shown in statement of "Appropriations" | \$ 127,094 70 | |
| Paid interest on state warrants | 211 38 | |
| Balance September 30, 1896 | 64 40 | |
| | 127,370 48 | 127,370 48 |

UNIVERSITY INCOME TAX FUND.

| | |
|------------------------------------|----------|
| Balance October 1, 1895 | 289 05 |
| Accrued from following sources: | |
| State tax of 1890 | 67 52 |
| State tax of 1891 | 14 70 |
| State tax of 1892 | 02 |
| State tax of 1893 | 18 03 |
| State tax of 1894 | 45 72 |
| State tax of 1895 | 3,569 95 |
| Interest on delinquent state tax | 54 47 |
| Dividend from estate of T. A. Kent | 73 28 |
| Disbursed on auditor's warrants | 3,600 25 |
| Balance September 30, 1896 | 532 49 |
| | 4,132 74 |
| | 4,132 74 |

THE FUND FOR THE INSANE.

| | |
|---|-----------|
| Balance October 1, 1895 | 5,898 88 |
| Accrued from following sources: | |
| State tax of 1891 | 51 05 |
| State tax of 1892 | 06 |
| State tax of 1893 | 54 08 |
| State tax of 1894 | 138 09 |
| State tax of 1895 | 8,922 75 |
| Interest on delinquent state tax | 67 61 |
| Care of private patients at insane asylum | 174 90 |
| Dividend from the estate of T. A. Kent | 446 38 |
| Disbursed on auditor's warrants | 11,189 42 |
| Balance September 30, 1896 | 4,564 38 |
| | 15,753 80 |
| | 15,753 80 |

STATE BOND TAX FUND.

| | |
|---|-------------|
| Balance October 1, 1895..... | \$ 1,696 40 |
| Accrued from following sources: | |
| State tax of 1890..... | 66 16 |
| State tax of 1891..... | 57 95 |
| State tax of 1892..... | 12 |
| State tax of 1893..... | 86 56 |
| State tax of 1894..... | 192 30 |
| State tax of 1895..... | 19,989 22 |
| Interest on delinquent state tax..... | 135 12 |
| Paid interest coupons on bonds, due Jan. 1, 1896..... | \$13,800 00 |
| Paid interest coupons on bonds, due July 1, 1896..... | 5,400 00 |
| Balance September 30, 1896..... | 3,023 83 |
| | 22,223 83 |
| | 22,223 83 |

CAPITOL TAX FUND.

| | |
|---|------------|
| Balance October 1, 1895..... | \$ 181 50 |
| Accrued from following sources: | |
| State tax of 1890..... | 9 82 |
| State tax of 1891..... | 14 93 |
| State tax of 1892..... | 02 |
| State tax of 1893..... | 18 03 |
| State tax of 1894..... | 45 80 |
| State tax of 1895..... | 3,570 92 |
| Interest on delinquent state tax..... | 31 35 |
| Dividend from the estate of T. A. Kent..... | 97 14 |
| Disbursed on auditor's warrants..... | \$2,856 02 |
| Balance September 30, 1896..... | 1,113 49 |
| | 3,969 51 |
| | 3,969 51 |

RAWLINS PENITENTIARY BUILDING TAX FUND.

| | |
|---------------------------------------|--------------|
| Balance October 1, 1895..... | \$ 1,790 66 |
| Accrued from following sources: | |
| State tax of 1893..... | 108 16 |
| State tax of 1894..... | 224 27 |
| State tax of 1895..... | 14,279 40 |
| Interest on delinquent state tax..... | 32 82 |
| Disbursed on auditor's warrants..... | \$ 16,005 53 |
| Balance September 30, 1896..... | 429 78 |
| | 16,435 31 |
| | 16,435 31 |

STATE HOSPITAL BUILDING TAX FUND.

| | |
|---|----------|
| Balance Oct. 1, 1895..... | \$229 43 |
| Accrued from following sources: | |
| State tax of 1893..... | 108 16 |
| Interest on delinquent state tax..... | 7 73 |
| Dividend from the estate of T. A. Kent..... | 8 06 |
| Disbursed on auditor's warrants..... | \$307 37 |
| Balance September 30, 1896..... | 46 01 |
| | 353 38 |
| | 353 38 |

STATE HOSPITAL MAINTENANCE FUND.

| | |
|---|------------|
| Balance October 1, 1895..... | \$ 646 91 |
| Accrued from following sources: | |
| State tax of 1894..... | 153 41 |
| State tax of 1895..... | 3,570 77 |
| Interest on delinquent state tax..... | 7 81 |
| Care of patients at hospital..... | 2,299 38 |
| Dividend from the estate of T. A. Kent..... | 100 00 |
| Disbursed on auditor's warrants..... | \$6,607 06 |
| Balance September 30, 1896..... | 171 22 |
| | 6,778 28 |
| | 6,778 28 |

CHARITABLE INSTITUTIONS TAX FUND.

| | | |
|---------------------------------------|------------|-----------|
| Accrued from following sources: | | |
| State tax of 1895..... | 814,275 62 | |
| Interest on delinquent state tax..... | 18 96 | |
| Disbursed on auditor's warrant..... | 8 7,223 65 | |
| Balance September 30, 1896..... | 7,070 93 | |
| | 14,294 58 | 14,294 58 |

STOCK INDEMNITY FUND.

| | |
|--|----------|
| Balance October 1, 1895..... | 1,348 65 |
| Accrued from dividend from the estate of T. A. Kent..... | 153 54 |
| Disbursed on auditor's warrants: | |
| For veterinarian's contingent account..... | 311 30 |
| For stock indemnity..... | 64 00 |
| Balance September 30, 1896..... | 1,126 89 |
| | 1,502 19 |

ARID LAND FUND.

| | |
|--------------------------------------|--------|
| Accrued from sales of arid land..... | 240 00 |
| Disbursed on auditor's warrants..... | 178 65 |
| Balance on September 30, 1896..... | 61 35 |
| | 240 00 |
| | 240 00 |

COMMON SCHOOL PERMANENT LAND FUND.

| | |
|---|-----------|
| Balance October 1, 1895..... | 18,253 07 |
| Accrued from following sources: | |
| Sales of school lands..... | 2,619 33 |
| Percentage on sales of U. S. lands..... | 1,467 40 |
| Dividend from the estate of T. A. Kent..... | 1,226 70 |
| Balance September 30, 1896..... | 23,566 50 |
| | 23,566 50 |

COMMON SCHOOL LAND INCOME FUND.

| | |
|---|------------|
| Balance October 1, 1895..... | 17,383 18 |
| Accrued from following sources: | |
| Rentals of school lands..... | 9,590 38 |
| Interest received on permanent fund..... | 545 00 |
| Interest received on income fund..... | 211 38 |
| Dividend from estate of T. A. Kent..... | 2,600 93 |
| Disbursed to county treasurers for benefit of public schools: | |
| Albany county..... | \$2,488 16 |
| Carbon county..... | 2,397 48 |
| Converse county..... | 1,090 37 |
| Crook county..... | 1,324 81 |
| Fremont county..... | 1,590 21 |
| Johnson county..... | 1,165 56 |
| Laramie county..... | 3,927 98 |
| Natrona county..... | 599 37 |
| Sweetwater county..... | 2,461 62 |
| Sheridan county..... | 2,224 97 |
| Uinta county..... | 4,958 63 |
| Weston county..... | 659 08 |
| Balance September 30, 1896..... | 24,888 24 |
| | 5,442 63 |
| | 30,330 87 |

DEAF, DUMB AND BLIND LAND INCOME FUND.

| | |
|------------------------------------|------------|
| Balance October 1, 1895 | \$ 830 88 |
| Accrued from following sources: | |
| Land rentals | 553 91 |
| Dividend from estate of T. A. Kent | 171 30 |
| Balance September 30, 1896 | \$1,566 09 |
| | 1,566 09 |

FISH HATCHERY LAND INCOME FUND.

| | |
|------------------------------------|----------|
| Balance October 1, 1895 | \$162 00 |
| Accrued from following sources: | |
| Land rentals | 48 00 |
| Dividend from estate of T. A. Kent | 8 06 |
| Balance September 30, 1896 | \$218 06 |
| | 218 06 |

INSANE ASYLUM LAND INCOME FUND.

| | |
|------------------------------------|-------------|
| Balance October 1, 1895 | \$ 1,494 11 |
| Accrued from following sources: | |
| Land rentals | 1,032 90 |
| Interest on funds invested | 45 00 |
| Dividend from estate of T. A. Kent | 101 67 |
| Balance September 30, 1896 | 2,673 68 |
| | 2,673 68 |

MINERS HOSPITAL LAND INCOME FUND.

| | |
|----------------------------|---------|
| Accrued from land rentals | \$ 9 00 |
| Balance September 30, 1896 | 9 00 |

PENAL, REFORM OR EDUCATIONAL INSTITUTION IN CARBON COUNTY LAND INCOME FUND.

| | |
|----------------------------|----------|
| Accrued from land rentals | \$197 66 |
| Balance September 30, 1896 | \$197 66 |

PENITENTIARY IN ALBANY COUNTY LAND INCOME FUND.

| | |
|------------------------------------|------------|
| Balance October 1, 1895 | \$1,856 60 |
| Accrued from following sources: | |
| Land rentals | 1,022 82 |
| Dividend from estate of T. A. Kent | 156 37 |
| Balance September 30, 1896 | \$3,035 79 |
| | 3,035 79 |

POOR FARM IN FREMONT COUNTY LAND INCOME FUND.

| | |
|------------------------------------|----------|
| Balance October 1, 1895 | \$346 63 |
| Accrued from following sources: | |
| Land rentals | 404 52 |
| Dividend from estate of T. A. Kent | 13 89 |
| Balance September 30, 1896 | \$765 04 |
| | 765 04 |

PUBLIC BUILDINGS AT CAPITAL LAND INCOME FUND.

| | |
|---|------------|
| Balance October 1, 1895..... | \$1,932 31 |
| Accrued from following sources: | |
| Land rentals..... | 2,316 31 |
| Dividend from estate of T. A. Kent..... | 472 36 |
| Balance September 30, 1896..... | \$4,720 98 |
| | 4,720 98 |
| | 4,720 98 |

STATE CHARITABLE, EDUCATIONAL, PENAL AND REFORMATORY INSTITUTIONS LAND INCOME FUND.

| | |
|---------------------------------|------------|
| Accrued from land rentals..... | \$1,449 36 |
| Balance September 30, 1896..... | \$1,449 36 |

UNIVERSITY LAND INCOME FUND.

| | |
|---|--------|
| Balance October 1, 1895..... | 606 89 |
| Accrued from following sources: | |
| Land rentals..... | 235 62 |
| Dividend from estate of T. A. Kent..... | 71 87 |
| Balance September 30, 1896..... | 914 38 |
| | 914 38 |
| | 914 38 |

WYOMING SOLDIERS' AND SAILORS' HOME LAND INCOME FUND.

| | |
|---------------------------------|--------|
| Accrued from land rentals..... | 982 26 |
| Balance September 30, 1896..... | 982 26 |

AGRICULTURAL COLLEGE FUND.

| | |
|---|-----------|
| Received from treasurer of the United States..... | 22,000 00 |
| Paid to treasurer of state university..... | 22,000 00 |

CAPITOL BUILDING FUND.

| | |
|---|----------|
| Balance October 1, 1895..... | 3,111 41 |
| Accrued from following sources: | |
| Rents of capitol building..... | 2,010 00 |
| Dividend from estate of T. A. Kent..... | 243 54 |
| Disbursed on auditor's warrants..... | 4,530 38 |
| Balance September 30, 1896..... | 834 57 |
| | 5,364 95 |
| | 5,364 95 |

FISH PROTECTION FUND.

| | |
|---|-------|
| Balance October 1, 1895..... | 10 81 |
| Dividend from estate of T. A. Kent..... | 73 |
| Balance September 30, 1896..... | 11 54 |
| | 11 54 |
| | 11 54 |

INSPECTION FUND.

| | |
|---|--------|
| Balance October 1, 1895..... | 49 82 |
| Accrued from following sources: | |
| Sale of estirays..... | 158 06 |
| Dividend from estate of T. A. Kent..... | 10 23 |
| Disbursed on auditor's warrants..... | 156 95 |
| Balance September 30, 1896..... | 61 16 |
| | 218 11 |
| | 218 11 |

POOR ASYLUM FUND.

| | | |
|---|--------|--------|
| Balance October 1, 1895..... | 395 82 | |
| Dividend from estate of T. A. Kent..... | 26 93 | |
| Balance September 30, 1896..... | 422 75 | 422 75 |

STATE WARRANTS ARE REPORTED OUTSTANDING ON SEPTEMBER 30, 1896, AGAINST THE FOREGOING FUNDS, AS FOLLOWS:

| | |
|---------------------------------------|------------|
| General fund..... | \$6,664 70 |
| State hospital maintenance fund..... | 251 08 |
| Charitable institutions tax fund..... | 2 89 |
| Total..... | 6,918 67 |

APPROPRIATIONS.

Statement Showing Transactions and Balances in the Various Appropriation Accounts.

| Original Balance, April 1, 1895, or since credited. | Expenditures during the year. | Revised Balance to State. | Treasurer's Balance, Sep. 30, 1896. | Warrants Outstanding, Sep. 30, 1896. | Net Bal. Sep. 30, 1896. |
|---|-------------------------------|---------------------------|-------------------------------------|--------------------------------------|-------------------------|
| Bounty on predatory wild animals, 1895..... | \$25,000 00 | \$17,565 00 | \$16,891 50 | \$ 50 | \$ 673 00 |
| Adjutant general's salary, 1895..... | 1,000 00 | 875 00 | 500 00 | 375 00 | 375 00 |
| Adjutant general's contingent, 1895..... | 300 00 | 245 75 | 148 28 | 97 47 | 97 47 |
| Attorney general's salary, 1895..... | 2,400 00 | 1,900 00 | 1,200 00 | 700 00 | 700 00 |
| Attorney general's contingent, 1895..... | 1,500 00 | 1,138 32 | 883 31 | 255 01 | 255 01 |
| Assistant engineers' salary, 1895..... | 3,000 00 | 2,333 70 | 904 00 | 840 27 | 840 27 |
| Auditor's salary, 1895..... | 4,000 00 | 3,166 70 | 2,000 00 | 1,166 67 | 1,000 00 |
| Auditor's contingent, 1895..... | 3,000 00 | 2,152 15 | 1,355 90 | 796 25 | 796 25 |
| Board of charities and reform, 1893..... | 60,000 00 | 544 30 | 544 30 | | |
| Board of charities and reform, 1895..... | 60,000 00 | 48,553 16 | 26,120 52 | 22,573 82 | 1,660 05 |
| Board of equalization contingent, 1895..... | 500 00 | 486 80 | 17 64 | | |
| Care of deaf, dumb and blind, 1891..... | 2,400 00 | 1,800 00 | 1,100 00 | 700 00 | 700 00 |
| Clerk of supreme court salary, 1895..... | 4,000 00 | 3,166 65 | 1,833 25 | 1,333 40 | 1,166 75 |
| Coal mine inspectors' salary, 1895..... | 1,200 00 | 1,017 35 | 430 55 | 586 80 | 586 80 |
| Coal mine inspectors' contingent, 1895..... | 1,200 00 | 2,532 30 | 1,625 00 | 907 30 | 907 30 |
| Clerk of land board salary, 1895..... | 3,000 00 | 2,532 30 | 1,625 00 | 907 30 | 907 30 |
| State engineer's salary, 1895..... | 5,000 00 | 3,958 35 | 2,500 00 | 1,458 35 | 1,458 35 |
| State engineer's contingent, 1895..... | 3,000 00 | 2,261 65 | 1,387 98 | 873 67 | 873 67 |
| State examiner's salary, 1895..... | 3,600 00 | 2,850 00 | 1,800 00 | 1,050 00 | 900 00 |
| State examiner's contingent, 1895..... | 2,800 00 | 1,768 28 | 1,084 58 | 683 70 | 683 70 |
| Emergency fund..... | 3,000 00 | 2,772 81 | 1,117 20 | 1,655 61 | 1,655 61 |
| Expense of sale of state lands, 1895..... | 5,000 00 | 4,398 10 | 2,345 86 | 2,052 24 | 2,052 24 |
| Fish commissioner's salary, 1895..... | 2,400 00 | 1,900 00 | 1,200 00 | 700 00 | 700 00 |
| Amounts forward..... | 108,449 19 | 68,425 83 | 544 80 | \$39,478 56 | 2,816 37 |

APPROPRIATIONS—Continued.

| TITLE OF APPROPRIATION. | Original Amounts, 1895. | Ex. Dur. ing Year. | Revised to State. | Treasurer's Balance, Sep. 30, '95. | Out. Warrants. | Net Bal. Sep. 30, '95. |
|--|-------------------------|--------------------|-------------------|------------------------------------|----------------|------------------------|
| Fish commissioner's contingent (deficiency) 1893. | \$ 165 00 | \$ 3 62 | \$ 3 62 | \$ 522 41 | | \$ 522 41 |
| Fish commissioner's additional contingent, 1895. | 3,000 00 | 1,602 03 | 1,079 62 | 635 89 | 96 24 | 96 24 |
| Fish and game warden's contingent, 1895. | 600 00 | 518 78 | 216 80 | 301 98 | 301 98 | 301 98 |
| Governor's salary, 1895. | 5,000 00 | 3,750 02 | 2,291 67 | 1,458 35 | 1,458 35 | 1,458 35 |
| Governor's contingent, 1895. | 5,000 00 | 3,326 74 | 1,959 88 | 1,366 86 | 1,366 86 | 1,366 86 |
| Insurance department contingent, 1895. | 1,000 00 | 831 10 | 791 45 | 39 65 | 39 65 | 39 65 |
| Librarian's salary, 1895. | 1,600 00 | 1,199 98 | 799 97 | 400 01 | 400 01 | 400 01 |
| Librarian's contingent, 1893. | 1,000 00 | 10 00 | 10 00 | | | |
| Librarian's contingent, 1895. | 800 00 | 656 89 | 403 97 | 252 92 | 252 92 | 252 92 |
| United States land office fees, 1893. | 4,000 00 | 3,832 00 | | | | |
| United States land office fees, 1895. | 3,000 00 | 2,536 00 | 382 00 | | | |
| Library insurance, 1895. | 600 00 | 2,544 00 | | 830 00 | | 830 00 |
| Library and commission contingent, 1895. | 600 00 | 232 65 | 600 00 | 600 00 | | 600 00 |
| Special land commission per diem, 1895. | \$10 pr. d'y. | 1,030 00 | 1,030 00 | 367 35 | | 367 35 |
| Militia expense, 1893. | 7,000 00 | 1,584 20 | 136 10 | | | |
| Militia expense, 1895. | 5,000 00 | 4,219 47 | 3,633 06 | 586 41 | | 586 41 |
| Measuring state printing, 1893. | 100 00 | 50 00 | 50 00 | | | |
| Measuring state printing, 1895. | 100 00 | 50 00 | 50 00 | | | |
| Mining board per diem, 1895. | 200 00 | 200 00 | 25 00 | 175 00 | | 175 00 |
| Justices or supreme court salary, 1895. | 18,000 00 | 14,000 00 | 8,000 00 | 6,000 00 | 1,250 00 | 4,750 00 |
| Judges of district court salary, 1895. | 24,000 00 | 18,500 00 | 10,500 00 | 8,000 00 | 1,250 00 | 6,750 00 |
| Printing session laws, 1895. | 2,000 00 | 1,124 06 | 20 00 | 1104 06 | | 1104 06 |
| Secretary of state salary, 1895. | 4,000 00 | 3,166 70 | 2,000 00 | 1,166 70 | 166 66 | 1,000 04 |
| Secretary of state contingent, 1895. | 5,000 00 | 3,984 65 | 2,678 15 | 1,306 50 | | 1,306 50 |
| Superintendent of public instruction salary, 1895. | 4,000 00 | 3,166 69 | 1,500 02 | 1,666 67 | 499 99 | 1,166 68 |
| Superintendent of public instruction contingent, 1895. | 1,500 00 | 1,408 85 | 371 48 | 1,037 37 | | 1,037 37 |
| Superintendents of water divisions per diem, 1893. | 6,000 00 | 115 33 | 115 33 | | | |
| Superintendents of water divisions per diem, 1895. | 5,000 00 | 4,168 00 | 2,220 00 | 1,948 00 | | 1,948 00 |

Amounts forward.

186,304 44 111,230 87 6,032 58 67,650 08 6,332 03 61,317 05

APPROPRIATIONS—Continued.

| TITLE OF APPROPRIATION. | Original Amounts, 1895. | Ex. Dur. ing Year. | Revised to State. | Treasurer's Balance, Sep. 30, '95. | Out. Warrants. | Net Bal. Sep. 30, '95. |
|---|-------------------------|--------------------|-------------------|------------------------------------|----------------|------------------------|
| Superintendents of water divisions contingent, 1893. | \$ 1,900 00 | \$ 25 05 | \$ 7 75 | \$ 435 85 | 295 85 | \$ 295 85 |
| Superintendents of water divisions contingent, 1895. | 1,000 00 | 731 70 | 435 85 | 179 85 | 179 85 | 179 85 |
| Supernitendent of weights and measures, 1895. | 200 00 | 150 00 | 100 03 | 49 99 | 49 99 | 49 99 |
| Supreme court contingent, 1895. | 1,000 00 | 785 63 | 488 75 | 266 88 | 266 88 | 266 88 |
| State building, insurance, 1895. | 1,000 00 | 970 00 | 120 00 | 850 00 | | 850 00 |
| State land board contingent, 1895. | 2,500 00 | 1,812 50 | 887 90 | 887 90 | 265 00 | 622 90 |
| State treasurer's salary, 1895. | 4,000 00 | 3,000 01 | 1,833 33 | 1,166 68 | 166 68 | 1,000 00 |
| State treasurer's contingent, 1895. | 2,000 00 | 1,540 25 | 977 61 | 562 64 | | 562 64 |
| State treasurer's special contingent, 1895. | 200 00 | 200 00 | 200 00 | | | |
| State treasurer's salary, 1895. | 3,200 00 | 2,700 00 | 1,200 00 | 1,500 00 | | 1,500 00 |
| Veterinarian's salary, 1895. | 1,000 00 | 1,000 00 | 311 30 | 688 70 | | 688 70 |
| Veterinarian's contingent, 1895. | 7,500 00 | 4,641 31 | 3,913 85 | 1,370 36 | 2 89 | 1,367 47 |
| Wyoming soldiers and sailors home, 1895. | 642 90 | 642 90 | 3,913 85 | 1,370 36 | 2 89 | 1,367 47 |
| Judge of first judicial district contingent, 1895. | 300 00 | 275 65 | 95 80 | 179 85 | | 179 85 |
| Judge of second judicial district contingent, 1895. | 300 00 | 212 10 | 112 30 | 99 80 | | 99 80 |
| Judge of third judicial district contingent, 1895. | 700 00 | 215 00 | 215 00 | | | |
| Judge of the fourth judicial district contingent, 1895. | 300 00 | 208 15 | 161 20 | 46 95 | | 46 95 |
| Historical society contingent, 1895. | 500 00 | 364 60 | 17 00 | 347 60 | | 347 60 |
| Refunding land rentals, 1895. | 300 00 | 240 00 | 50 56 | 189 44 | | 189 44 |
| Regimental headquarters, 1895. | 400 00 | 346 58 | 13 10 | 333 48 | | 333 48 |
| State hospital deficiency, 1895. | 8,500 00 | 5,290 67 | 4,541 24 | 749 43 | | 749 43 |
| Sheridan fish hatchery construction, 1895. | 2,500 00 | 1,115 29 | 1,097 91 | 17 38 | | 17 38 |
| Sundance fish hatchery const. and maint., 1895. | 500 00 | 47 08 | 42 75 | 4 33 | | 4 33 |
| Revision commission salary, 1895. | 3,000 00 | 3,600 00 | 3,600 00 | 7 20 | | 7 20 |
| Revision commission contingent, 1895. | 1,500 00 | 726 05 | 728 85 | | | |
| Live stock commission contingent, 1895. | 4,000 00 | 3,201 00 | 1,920 00 | 1,281 00 | | 1,281 00 |
| Totals | 220,355 97 | 134,629 65 | 71,39 32 | 78,587 00 | 6,667 59 | 71,919 41 |

Of the above amounts expended there has been paid: From the general fund, 127,094 70; charitable institutions tax fund, 7,223 65; stock indemnity fund, 311 30. Total, 134,629 65.

STATEMENT OF DELINQUENT STATE TAX,

With Accrued Interest to September 30, 1896,

| COUNTIES. | Tax of 1889 | | Tax of 1891 | | Tax of 1892 | | Tax of 1893 | | Tax of 1894 | | Tax of 1895 | | Totals |
|-----------------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|----------|
| | Principal. | Interest. | Principal. | Interest. | Principal. | Interest. | Principal. | Interest. | Principal. | Interest. | Principal. | Interest. | |
| Albany | 646.00 | | 2,082.78 | | 181.28 | | 190.84 | | 444.17 | | 174.50 | | 646.00 |
| Converse | 504.89 | | 2,114.16 | | 1,849.08 | | 898.84 | | 188.86 | | 676.84 | | 504.89 |
| Crook | 285.80 | | 2,161.09 | | 1,882.06 | | 808.19 | | 2,101.00 | | 285.70 | | 285.80 |
| Fremont | 157.33 | | 842.00 | | 802.82 | | 440.18 | | 214.89 | | 83.24 | | 157.33 |
| Johnson | 1,052.45 | | 1,652.00 | | 802.82 | | 487.85 | | 207.01 | | 165.21 | | 1,052.45 |
| Laramie | 229.14 | | 1,555.00 | | 241.98 | | 223.84 | | 74.56 | | 1,481.41 | | 229.14 |
| Sheridan | 29.53 | | 175.48 | | | | | | | | 175.48 | | 29.53 |
| Union | 508.02 | | 1,711.07 | | 241.98 | | 151.03 | | 101.45 | | 80.44 | | 508.02 |
| Weston | 601.03 | | 450.04 | | 241.98 | | 3,709.84 | | 5,172.74 | | 6,775.53 | | 601.03 |
| Total Principal | 601.03 | | 450.04 | | 241.98 | | 3,709.84 | | 5,172.74 | | 6,775.53 | | 601.03 |
| Total Interest | | 822.55 | | 251.88 | | 838.22 | | 1,423.45 | | 1,085.20 | | 883.60 | |

STATEMENT OF THE TAX LEVY

For the Year 1896. Payable to the State on or Before the First Monday in January, 1897.

| COUNTIES. | Assessed Valuation. | General Fund, 8-7-8 mills. | University Tax 1-8 mill. | Insane Fund, 8-8 | Bond Tax, 65-100 | Capital Tax, 1-8 mill. | Rawlins Penit. Tax 1-2 mill. | Hospital Maint 1-8 mill. | Charitable Insts. Tax, 8-8 mill. | Total, 615 mills. |
|------------|---------------------|----------------------------|--------------------------|------------------|------------------|------------------------|------------------------------|--------------------------|----------------------------------|-------------------|
| Albany | \$ 3,006,904.52 | \$ 13,976.75 | \$ 450.80 | \$ 1,852.50 | \$ 2,344.49 | \$ 450.80 | \$ 1,808.45 | \$ 450.86 | \$ 1,652.50 | \$ 22,182.45 |
| Converse | 1,479,085.50 | 13,166.80 | 424.42 | 1,378.24 | 2,206.95 | 424.42 | 1,687.65 | 424.42 | 1,278.24 | 20,881.14 |
| Crook | 1,013,299.60 | 6,251.50 | 201.67 | 604.99 | 1,048.65 | 201.67 | 800.65 | 201.67 | 651.60 | 9,090.87 |
| Fremont | 1,440,082.00 | 6,993.68 | 200.25 | 618.74 | 1,072.40 | 200.25 | 824.00 | 200.25 | 618.74 | 10,147.89 |
| Johnson | 1,453,553.87 | 5,440.29 | 181.04 | 545.83 | 840.11 | 181.04 | 727.78 | 181.04 | 645.83 | 8,451.66 |
| Laramie | 5,407,290.71 | 20,020.25 | 675.01 | 2,027.78 | 3,514.74 | 675.01 | 2,708.65 | 675.01 | 2,027.78 | 39,254.83 |
| Natrona | 1,062,482.00 | 4,117.12 | 132.81 | 398.43 | 680.01 | 132.81 | 681.24 | 132.81 | 398.43 | 6,834.26 |
| Sheridan | 2,000,480.09 | 7,945.05 | 256.81 | 768.08 | 1,332.83 | 256.81 | 1,025.25 | 256.81 | 768.08 | 12,810.51 |
| Sweetwater | 3,604,124.70 | 14,108.49 | 438.02 | 1,374.05 | 2,381.68 | 438.02 | 1,822.00 | 438.02 | 1,374.05 | 22,634.00 |
| Union | 3,551,011.40 | 13,763.00 | 448.90 | 1,331.07 | 2,208.74 | 448.90 | 1,775.95 | 448.90 | 1,331.07 | 21,844.26 |
| Weston | 1,062,263.86 | 4,232.63 | 130.53 | 409.40 | 709.98 | 130.53 | 540.13 | 130.53 | 409.40 | 6,717.43 |
| Totals | \$ 30,028,004.05 | \$ 110,901.18 | \$ 3,733.59 | \$ 11,280.76 | \$ 19,518.67 | \$ 3,733.59 | \$ 15,014.34 | \$ 3,733.59 | \$ 11,280.76 | \$ 184,670.48 |

STATEMENT OF TAX REBATES

Allowed During the Year Ending September 30, 1896, on Account of Erroneous and Double Assessments, and Showing Total Credit to Each County, and Amounts Applied to Each Fund.

| COUNTIES | Tax of Gen'l Fund | Univ. Tax | Fund Tax | Insane Tax | Bond Tax | State Tax | Cap. Tax | Hosp. Fund | Hosp. Maint. Fund | Char. Inst. Fund | Hosp. Bldg. Fund | County Totals | |
|----------|-------------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------------|------------------|------------------|---------------|----------|
| | | | | | | | | | | | | Sub-Totals | Totals |
| Albany | 1894 161.78 | 1895 4.00 | 1894 12.31 | 1895 1.54 | 1894 27.41 | 1895 1.00 | 1894 10.68 | 1895 1.08 | 1894 24.02 | 1895 246.29 | 1894 9.86 | 1895 180.77 | 280.31 |
| Carbon | 1894 111.86 | 1895 8.01 | 1894 20.30 | 1895 8.01 | 1894 14.48 | 1895 8.01 | 1894 14.48 | 1895 14.48 | 1894 180.77 | 1895 180.77 | 1894 9.86 | 1895 180.77 | 190.18 |
| Converse | 1893 184.43 | 1894 4.83 | 1893 13.07 | 1894 4.83 | 1893 20.82 | 1894 4.83 | 1893 20.02 | 1894 20.02 | 1893 250.04 | 1894 250.04 | 1893 250.04 | 1894 250.04 | 258.04 |
| Fremont | 1894 98.02 | 1895 0.43 | 1894 14.40 | 1895 0.43 | 1894 26.08 | 1895 0.43 | 1894 12.00 | 1895 0.43 | 1894 140.42 | 1895 140.42 | 1894 140.42 | 1895 140.42 | 462.76 |
| Johnson | 1894 90.47 | 1895 2.85 | 1894 4.72 | 1895 2.85 | 1894 4.70 | 1895 2.85 | 1894 3.86 | 1895 2.85 | 1894 46.02 | 1895 46.02 | 1894 46.02 | 1895 46.02 | 85.40 |
| Laramie | 1892 3.25 | 1893 1.11 | 1892 2.40 | 1893 1.11 | 1892 4.21 | 1893 1.11 | 1892 3.61 | 1893 1.11 | 1892 4.87 | 1893 4.87 | 1892 4.87 | 1893 4.87 | 124.00 |
| Natrona | 1895 80.72 | 1896 2.24 | 1895 6.03 | 1896 2.24 | 1895 12.01 | 1896 2.24 | 1895 9.00 | 1896 2.24 | 1895 9.00 | 1896 9.00 | 1895 9.00 | 1896 9.00 | 112.08 |
| Union | 1888 19.28 | 1889 7.01 | 1888 1.75 | 1889 7.01 | 1888 21.15 | 1889 7.01 | 1888 18.16 | 1889 7.01 | 1888 57.84 | 1889 57.84 | 1888 57.84 | 1889 57.84 | 789.86 |
| Totals | 1894 104.08 | 1895 81.03 | 1894 87.08 | 1895 87.08 | 1894 104.08 | 1895 104.08 | 1894 104.08 | 1895 104.08 | 1894 265.08 | 1895 265.08 | 1894 265.08 | 1895 265.08 | 2,257.76 |

*Applied upon interest charge.

STATE WARRANTS OUTSTANDING.

The State Auditor reports the following warrants issued which do not appear in the accounts of this office. Those listed in the left hand column have not been presented for payment. Those listed in the right hand column have been presented, but being drawn against the General Fund, in which there is no money at present, they have been temporarily paid from the Common School Permanent Land Fund, which latter fund the Treasurer is authorized by law to invest in State Warrants.

| Number of Warrant. | Date of Warrant. | To Whom Issued. | AMOUNTS. | |
|--------------------|------------------|----------------------|---------------|-----------|
| | | | Not Presented | Presented |
| 1895 | | | | |
| 5547 | April 3 | Mrs. T. B. Hood | \$ 1 00 | |
| 5652 | April 19 | Leander Moyer | 1 00 | |
| 5667 | April 19 | John A. Anson | 3 00 | |
| 6159 | June 11 | Charles Whitlam | 1 00 | |
| 6527 | July 27 | William Gregg | 1 00 | |
| 5942 | Sept. 21 | I. T. Brackley | 1 00 | |
| 5987 | Oct. 1 | John Seaton | 1 00 | |
| 7119 | Oct. 12 | R. B. Poydston | 1 00 | |
| 7352 | Nov. 9 | F. C. Lester | 3 00 | |
| 7353 | Nov. 9 | Charles P. Jensen | 3 00 | |
| 7682 | Dec. 14 | J. A. Myers | 1 00 | |
| 7724 | Dec. 21 | Charles McCain | 1 00 | |
| 7729 | Dec. 21 | A. L. Bruce | 1 00 | |
| 7739 | Dec. 21 | Giles S. Strangwages | 3 00 | |
| 1896 | | | | |
| 8084 | Jan. 18 | William Grieve | 11 00 | |
| 8117 | Jan. 25 | C. F. Stoffers | 11 00 | |
| 8367 | Feb. 21 | George Bacus | 1 00 | |
| 8555 | Mch. 7 | B. F. Shoher | 1 00 | |
| 8576 | Mch. 7 | Henry Lee | 2 00 | |
| 8682 | Mch. 21 | Peter Hansen | 3 00 | |
| 8742 | Mch. 28 | Andrew H. Johnson | 1 00 | |
| 9146 | May 2 | E. H. Driskell | 5 00 | |
| 9270 | May 9 | Frank L. Clark | 20 00 | |
| 9313 | May 16 | W. S. Adams | 1 00 | |
| 9378 | May 30 | Frank R. Meadows | 1 00 | |
| 9389 | May 30 | J. D. Viall | 1 00 | |
| 9399 | May 30 | Charles Knuth | 4 00 | |
| 9521 | June 6 | Nick Waddill | 2 00 | |
| 9528 | June 6 | E. B. Conkling | 4 00 | |
| 9601 | June 13 | F. W. Downs | 2 00 | |
| 9602 | June 13 | Fred Schroeder | 3 00 | |
| 9629 | June 20 | L. A. Gantz | 1 00 | |
| 9631 | June 20 | J. G. White | 4 00 | |
| 9633 | June 20 | | | |
| | | Amount Forward,.... | \$ 132.00 | |

STATE WARRANTS OUTSTANDING—Continued.

| Number of Warrant. | Date of Warrant. | To Whom Issued. | AMOUNTS. | |
|--------------------|------------------|-----------------------------|----------------|-------------|
| | | | Not Presented. | Presented. |
| | 1895 | Amount forward..... | \$ 132.00 | |
| 9640 | June 20 | David Kidd..... | 4 00 | |
| 9641 | June 20 | W. E. Belden..... | 6 00 | |
| 9646 | June 20 | J. F. White..... | 1 00 | |
| 9648 | June 20 | L. A. Gantz..... | 12 00 | |
| 9652 | June 20 | S. R. Robbins..... | 1 00 | |
| 9674 | June 20 | John Johnson..... | 130 00 | |
| 9695 | June 27 | H. D. Arnold..... | 1 00 | |
| 9708 | June 27 | W. W. Carter..... | 3 00 | |
| 9712 | June 27 | R. C. Munkres..... | 2 00 | |
| 9716 | June 27 | A. J. Meeks..... | 10 00 | |
| 9773 | July 6 | Hans Hansen..... | 3 00 | |
| 9793 | July 6 | Thomas Weir..... | 1 00 | |
| 9797 | July 6 | Joseph Wall..... | 2 00 | |
| 9798 | July 6 | William Holmes..... | 1 00 | |
| 9884 | July 11 | N. M. Mcgregor..... | 6 00 | |
| 9886 | July 11 | Phil Eckhart..... | 3 00 | |
| 9910 | July 18 | L. P. Farrar..... | 4 00 | |
| 9914 | July 18 | John F. Rice..... | 36 00 | |
| 9918 | July 18 | L. C. Shane..... | 198 00 | |
| 9922 | July 18 | Henry Trollope..... | 2 00 | |
| 9924 | July 18 | R. Bert Eykyn..... | 1 00 | |
| 9927 | July 18 | C. E. Shippen..... | 9 00 | |
| 9929 | July 18 | Gordon V. Fitzhugh..... | 1 00 | |
| 9933 | July 20 | Sylvia Call..... | 125 00 | |
| 9948 | July 25 | Allie Allyn..... | 1 00 | |
| 9949 | July 25 | Joseph Dalles..... | 4 00 | |
| 9952 | July 25 | Henry Kirkner..... | 18 00 | |
| 9954 | July 25 | Tim Beaton..... | 1 00 | |
| 9976 | July 31 | Bertha Mills..... | | 200 00 |
| 9989 | Aug. 1 | R. Mathwig..... | 20 00 | |
| 9993 | Aug. 1 | L. C. Shane..... | 33 00 | |
| 10060 | Aug. 8 | Estelle Reel..... | | 333 33 |
| 10088 | Aug. 15 | John Otey..... | 2 00 | |
| 10120 | Aug. 29 | Thos Cowlishaw..... | 1 00 | |
| 10137 | Aug. 31 | John Felter..... | 1 00 | |
| 10140 | Aug. 31 | A. B. Conaway..... | | 250 00 |
| 10146 | Aug. 31 | C. N. Potter..... | | 250 00 |
| 10149 | Sept. 1 | Richard H. Scott..... | | 250 00 |
| 10151 | Sept. 2 | J. H. Hayford..... | | 250 00 |
| 10163 | Sept. 2 | Jesse Knight..... | | 250 00 |
| 10168 | Sept. 2 | W. S. Bourne, Executor..... | | 1,660 05 |
| 10192 | Sept. 2 | Geo. W. Messick..... | 2 89 | |
| 10207 | Sept. 5 | H. V. S. Groesbeck..... | 1 00 | |
| 10208 | Sept. 5 | R. F. Hecht..... | 3 00 | |
| 10215 | Sept. 8 | Ray Ferris..... | | 250 00 |
| 10217 | Sept. 8 | First Nat. Bank, Chey.. | | |
| 10218 | Sept. 8 | Michael Detwiler..... | 30 00 | |
| 10218 | Sept. 8 | John M. Nilson..... | 43 33 | |
| 10219 | Sept. 8 | Adolph Miller..... | 16 00 | |
| | | Amount forward..... | \$ 871.22 | \$ 3,943.38 |

STATE WARRANTS OUTSTANDING—Continued.

| Number of Warrant. | Date of Warrant. | To Whom Issued. | AMOUNTS. | |
|--------------------|------------------|------------------------------|----------------|-------------|
| | | | Not Presented. | Presented. |
| | | Amount forward..... | \$ 871.22 | \$ 3,943.38 |
| 10229 | Sept. 10 | William S. Metz..... | | 250 00 |
| 10231 | Sept. 11 | S. F. Phillips..... | 2 00 | |
| 10232 | Sept. 14 | Estelle Reel..... | 166 66 | |
| 10233 | Sept. 14 | Bertha Mills..... | 65 00 | |
| 10242 | Sept. 15 | Electo Maas..... | 1 00 | |
| 10243 | Sept. 15 | S. G. Ward..... | 16 00 | |
| 10251 | Sept. 22 | David G. Thomas..... | | 166 65 |
| 10255 | Sept. 24 | Receivers U. P. Coal Co..... | 36 75 | |
| 10266 | Sept. 30 | C. N. Potter..... | | 250 00 |
| 10267 | Sept. 30 | Henry G. Hay..... | | 166 68 |
| 10273 | Sept. 30 | A. B. Conaway..... | | 250 00 |
| 10276 | Sept. 30 | H. B. Henderson..... | | 150 00 |
| 10278 | Sept. 30 | C. W. Burlick..... | | 166 66 |
| 10281 | Sept. 30 | Emma Owen..... | | 166 67 |
| 10282 | Sept. 30 | Richard H. Scott..... | | 250 00 |
| | | Totals..... | 1,158 63 | 5,760 04 |

STATEMENT OF THE BONDED DEBT

Of the State of Wyoming.

| Purpose for which issued. | Rate of interest. | Amount issued. | When payable. |
|-----------------------------|-------------------|----------------|---|
| Capitol Building..... | 6 per cent. | 150,000.00 | One-tenth each year beginning January 1st, 1902. Interest payable January 1st of each year. |
| University Building..... | 6 per cent. | 50,000.00 | Same as above. |
| Insane Asylum Building..... | 6 per cent. | 30,000.00 | One-tenth each year beginning January 1st, 1913. Interest payable January 1st of each year. |
| Public Buildings..... | 6 per cent. | 90,000.00 | One-tenth each year beginning July 1, 1919. Interest payable July 1st of each year. |
| Total issue,..... | | 320,000.00 | |

Note:—The interest coupons of the "Capitol Building," "University Building" and "Insane Asylum Building" bonds are, by their terms, payable at the office of the state treasurer, but for the convenience of the holders it has been customary to arrange for their payments at the Mercantile National Bank of New York City, upon presentation there when due.

The coupons of the "Public Building" bonds are, by their terms, payable at the Fourth National Bank of New York City, and have always been paid there.

DEFINITIONS.

The title, derivation and purpose of the several funds and accounts mentioned in this report are shown by the following synopsis:

CASH FUNDS.

THE GENERAL FUND.—This fund arises mainly from the state tax levied for general purposes, and is augmented by certain fees of state officers, and sales of revised statutes, session laws, condemned property, etc. Most of the general appropriations are paid from this fund.

UNIVERSITY INCOME TAX FUND.—The fund arising from the special tax for the support of the State University, authorized by Section 12, Chapter 75, S. L. 1890-91.

THE FUND FOR THE INSANE.—The fund arising from the special tax for the support of the State Insane Asylum, authorized by Section 2, Chapter 93, S. L. 1890-91, and Chapter 116, S. L. 1895.

STATE TAX BOND TAX FUND.—The fund arising from the special tax for the payment of interest on state bonds, authorized by Section 2, Chapter 85, S. L. 1890-91.

CAPITOL TAX FUND.—The fund arising from the special tax for care of the State Capitol, authorized by Section 16, Chapter 30, S. L. 1888.

RAWLINS PENITENTIARY BUILDING TAX FUND.

—The fund arising from the special tax for the completion of the Rawlins penitentiary, authorized by Chapter 17, S. L. 1893, and Chapter 65, S. L. 1895.

STATE HOSPITAL MAINTENANCE FUND.—The fund arising from special tax for maintenance of State Hospital, augmented by the income of said hospital from care of patients therein. See Section 3, Chapter 18, S. L. 1893, and Sections 3 and 4, Chapter 83, S. L. 1895.

CHARITABLE INSTITUTIONS TAX FUND.—The fund arising from special tax for support of charitable institutions, authorized by Chapter 105, S. L. 1895.

STATE HOSPITAL BUILDING TAX FUND.—The fund arising from the special tax for erection of State Hospital, authorized by Section 2, Chapter 18, S. L. 1893.

CAPITOL BUILDING FUND.—Comprises the rents received from the State Capitol, and the proceeds of the tax for the erection of said building. This fund is used in connection with the "Capitol Tax Fund" for cure of the building. See Sections 14 and 15, Chapter 30, S. L. 1888, and Chapter 9, S. L. 1895.

AGRICULTURAL COLLEGE FUND.—The fund arising under Act of Congress approved August 30, 1890, and referred to in Chapter 74, S. L. 1890-91.

STOCK INDEMNITY FUND.—Arises from special tax for live stock indemnity authorized by Section 4213, R. S. 1887. This tax has been discontinued according to the provisions of Chapter 12, S. L. 1890.

POOR ASYLUM FUND.—Unexpended balance from fund arising from sale of "Public Building Bonds," issued for the purposes mentioned in Section 5 of Chapter 30, S. L. 1888.

FISH PROTECTION FUND.—Fines received under the provisions of Section 16, Chapter 69, S. L. 1890-91.

INSPECTION FUND.—Proceeds of sale of estrays, in accordance with the decision of the State Supreme Court, rendered October 2, 1893, in case of *Ijams vs. Burdick*.

ARID LAND FUND.—The fund arising from sale of arid lands, as provided in Section 19, Chapter 38, S. L. 1895.

COMMON SCHOOL PERMANENT LAND FUND.—Arises from percentage received on account of sale of lands by the United States under provisions of Section 7, Act of Admission, together with the proceeds of sale of School lands granted to the state

by the United States. See Section 38, Chapter 79, S. L. 1890-91, Section 4 Act of Admission, and Section 2, Article VII of the State Constitution.

LAND INCOME FUNDS.—Funds arising from the rental of lands granted to the state, in the Act of Admission for the several purposes indicated by the titles of the funds, together with interest received from the investment of said funds. See Section 39, Chapter 79, S. L. 1890-91.

SUNDRY ACCOUNTS.

APPROPRIATION ACCOUNTS.—These accounts represent the appropriations made by the Legislature for the purposes indicated by the titles given to said accounts. The money for the payment of these accounts is taken from such cash funds as are available for same.

Appropriations made for the same purpose at different times or for different periods of time, are distinguished from one another by adding to the title the year in which the period covered begins.

STATE OF WYOMING ACCOUNT.—This is merely a balance account representing the difference between the sum of the bonded debt and unexpended appropriations, on the one hand, and amounts due to the State, on the other.

TRIAL BALANCE

From State Treasurer's Books at Close of Business,
September 30, 1896.

| | | | |
|--------|--|--------------|------------|
| Folio. | | \$ 65,076.22 | \$ |
| 462 | Cash..... | 64.40 | |
| 56 | General fund..... | 61.35 | |
| 76 | Arid land fund..... | 834.57 | |
| 83 | Capitol building fund..... | 1,113.49 | |
| 90 | Capitol tax fund..... | 1,566.09 | |
| 92 | Deaf, dumb and blind land income fund..... | 5,442.63 | |
| 96 | Common school land income fund..... | 23,566.50 | |
| 98 | Common school permanent land fund..... | 11.54 | |
| 100 | Fish protection fund..... | 2,673.68 | |
| 102 | Insane asylum land income fund..... | 61.16 | |
| 103 | Inspection fund..... | 218.06 | |
| 104 | Fish hatchery land income fund..... | 3,035.79 | |
| 107 | Penitentiary in Albany county land income fund..... | 422.75 | |
| 108 | Poor asylum fund..... | 9.00 | |
| 109 | Miners' hospital land income fund..... | 4,720.98 | |
| 111 | Public buildings at capital land income fund..... | 765.04 | |
| 112 | Poor farm, Fremont county, land income fund..... | 982.26 | |
| 114 | Soldiers' and Sailors' home land income fund..... | 429.78 | |
| 118 | Rawlins penitentiary building tax fund..... | 46.01 | |
| 121 | State hospital building tax fund..... | 1,126.89 | |
| 127 | Stock indemnity fund..... | 914.38 | |
| 136 | University land income fund..... | 532.49 | |
| 141 | University income tax fund..... | 3,023.82 | |
| 145 | State bond tax fund..... | 4,564.38 | |
| 150 | The fund for the insane..... | 7,070.93 | |
| 153 | Charitable institutions tax fund..... | 171.22 | |
| 156 | State hospital maintenance fund..... | 1,449.36 | |
| 160 | St. Char. Ed. Penal and Ref. Inst. land income fund..... | 197.66 | |
| 162 | Penal, Ref. or Ed. Inst. Carbon Co. land Inc. fund..... | 320,000.00 | |
| | 1 Bonded indebtedness..... | 150,803.77 | |
| | 7 State of Wyoming..... | 24,215.23 | |
| | 10 Albany county..... | 20,881.14 | |
| | 12 Carbon county..... | 11,210.52 | |
| | 14 Converse county..... | 14,847.74 | |
| | 16 Crook county..... | 12,308.48 | |
| | 18 Fremont county..... | 9,794.56 | |
| | 21 Johnson county..... | 36,694.01 | |
| | 22 Laramie county..... | 6,534.26 | |
| | 24 Natrona county..... | 12,785.94 | |
| | 26 Sheridan county..... | 22,534.39 | |
| | 28 Sweetwater county..... | 23,400.25 | |
| | 30 Uinta county..... | 8,429.40 | |
| | 32 Weston county..... | | |
| | Amount forward..... | 419,515.91 | 385,076.22 |

TRIAL BALANCE—Continued.

| | | | |
|---------|---|--------------|--------------|
| Folio 0 | | \$419,515.91 | \$385,076.22 |
| | Amount forward..... | 419,515.91 | 385,076.22 |
| | (Appropriation accounts as follows) | | |
| 448 | Otto Gramm, ex-state treasurer..... | 44,147.11 | |
| 177 | Bounty on predatory wild animals..... | 1895 | 673.00 |
| 183 | Adjutant general's salary..... | | 375.00 |
| 183 | Adjutant general's contingent..... | | 97.47 |
| 186 | Attorney general's salary..... | | 700.00 |
| 190 | Attorney general's contingent..... | | 255.01 |
| 195 | Assistant engineers' salary..... | | 840.27 |
| 198 | Auditor's salary..... | | 1,166.67 |
| 204 | Auditor's contingent..... | | 796.25 |
| 206 | Board of charities and reform..... | | 22,573.82 |
| 208 | Clerk of supreme court salary..... | | 700.00 |
| 232 | Coal mine inspector's salary..... | | 1,333.40 |
| 236 | Coal mine inspector's contingent..... | | 586.80 |
| 241 | Clerk of the land board salary..... | | 907.30 |
| 248 | State engineer's salary..... | | 1,458.35 |
| 256 | State examiner's salary..... | | 1,050.00 |
| 261 | Expense of sale of state lands..... | | 2,052.24 |
| 264 | Fish commissioner's salary..... | | 700.00 |
| 274 | Governor's salary..... | | 1,458.35 |
| 275 | Governor's contingent..... | | 1,306.86 |
| 285 | Insurance department contingent..... | | 39.65 |
| 289 | Live stock commission contingent..... | | 1,281.00 |
| 292 | Librarian's salary..... | | 400.01 |
| 296 | Librarian's contingent..... | | 252.92 |
| 299 | Library insurance..... | | 600.00 |
| 301 | Land commission contingent..... | | 307.35 |
| 304 | Militia expense..... | | 586.41 |
| 307 | Measuring state printing..... | | 50.00 |
| 308 | Mining board per diem..... | | 175.00 |
| 313 | Justices of the supreme court salary..... | | 6,000.00 |
| 323 | Judges of district court salary..... | | 8,000.00 |
| 332 | Secretary of state salary..... | | 1,106.70 |
| 340 | Supt. of public instruction salary..... | | 1,666.67 |
| 344 | Supt. of public instruction contingent..... | | 1,037.37 |
| 349 | Supt. of water divisions per diem..... | | 1,948.00 |
| 352 | Supt. of water divisions contingent..... | | 295.85 |
| 359 | Supt. of weights and measures salary..... | | 49.99 |
| 361 | Supreme court contingent..... | | 296.88 |
| 366 | State buildings insurance..... | | 850.00 |
| 371 | State land board contingent..... | | 887.90 |
| 374 | State treasurer's salary..... | | 1,166.68 |
| 378 | State treasurer's contingent..... | | 562.64 |
| 381 | Veterinarian's salary..... | | 1,500.00 |
| 385 | Veterinarian's contingent..... | | 688.70 |
| 396 | Wyoming soldiers' and sailors' home..... | | 1,370.36 |
| 408 | Judge of first judicial district contingent..... | | 179.85 |
| 409 | Judge of second judicial district contingent..... | | 99.80 |
| 411 | Judge of fourth judicial district contingent..... | | 46.95 |
| 413 | Historical society contingent..... | | 347.60 |
| 417 | Regimental headquarters..... | | 333.48 |
| 418 | State hospital deficiency..... | | 749.43 |
| 422 | Sheridan fish hatchery construction..... | | 17.38 |
| | Amount forward..... | 463,663.22 | 457,181.58 |

TRIAL BALANCE—Continued.

| Folio. | | 8463,663.22 | 8457,181.58 |
|--------|--|-------------|-------------|
| | Amount forward..... | | |
| 423 | Sundance fish hatchery construction and maint..... | | 4.33 |
| 425 | Revision commission contingent..... | | 7.20 |
| 426 | State treasurer's special contingent..... | | 200.00 |
| 428 | Fish commissioner's additional contingent..... | | 96.24 |
| 429 | Fish and game warden's contingent..... | | 301.98 |
| 430 | U. S. land office fees..... | | 830.00 |
| 432 | Emergency fund..... | | 1,655.61 |
| 434 | Secretary of state contingent..... | | 1,300.50 |
| 436 | Fish commissioner's contingent..... | | 522.41 |
| 438 | State examiner's contingent..... | | 683.70 |
| 440 | State engineer's contingent..... | | 873.67 |
| | | 8463,663.22 | 8463,663.22 |