Auditor Barton Reports Balance on Right Side of Ledger.

INSPECTS STATE UNIVERSITY

Recommendation Made that Affiliated School of Music Be Made Part of Organisation of Department

Controlled by Regents.

(From a Staff Correspondent.) LINCOLN, Dec. 15 - (Special) - State Audfor Silgs E. Fiarton in his hiemplat report. The decision was reached today after a Reciprocal free trade between the two regulations. to the governor taker a shot at the univer sity school of music. He says it advertises sometimes as the university school of music and in other portions of its announcements calls itself an "affiliated" school of music While the auditor commends the accounting of the university and its purchasing system, he recommends that the institution cut loose from the school of music, which he declares is merely a private institution and that none of the funds derived from it go into the state treasury

Summarizing the state's finances, the auditor mays: "At the close of the last biennium, November 3), 1995, the interest bearing debt of the state amounted to \$504. 417.23, consisting of registered warrants on the general fund of \$718,570.52, temperary university fund warrants \$117.846.96. At the clase of business November 30, 1910, the interest bearing debt of the state was ENZ.-3M.61. all of which was temporary university fund. The last of the general fund warrants was taken up January 29, 1819, and there is now in the general fund \$154.-900.66, and in the redemption fund \$1.124.86. showing an improvement over two years ago of \$874,487.71. In the registered university fund warrants there is an increase of \$64,487.71 these warrants are a part of the state's investment.

Balance on Right Side.

"Statement No. 4 shows the total estimated income of the general fund for the fiscal period commencing April 1, 1911, and ending March 31, 1913, to be \$4,675,502.21. Against this estimated amount of income in the general fund is placed the estimated expenditures to maintain our state department amounting to \$4,500,500, leaving a balance on the right side of the ledger of \$171 .-

"It should be gratifying to the citizens of Nebraska to note the splendid financial condition of our state and most especially to point with pride to statement No. 21, which shows investments to be:

Permanent school fund ... \$8,097,356.41 207,569.87 482,685.34 76,000.00

.\$5,963,600,02 "The interest for the last biennial pertod amounted to \$569,760.96.

State School Pinances. "Through the state accountant I have audited the accounts of the state normal schools, the state institutions and the state university. We find that great improvement could be secured by having these several institutions adopt a uniform system of accounting and having a report sent to this office once each month. This report would give a complete check on the institution and for comparative work would be of much value.

"During the bleanium just closed" the auditor continues farther, "the business of the bond department of this office has far exceeded the business of any like period in the history of the state. It having examined, approved and registered 347 separate issues of bonds of the different counties, precincts, drainage districts, cities, villages and school districts amounting in the aggregate to \$4.871,071, besides handling almost \$1,000,000 worth of depository bank bonds filed by 130 different banks of the state."

Other Recommendations. In his report, the auditor recommends

reports of refunding bonds annually by county clerks; re-enactment of statute for voting of lighting bonds to include villages; that county treasury examiners be paid \$1,900 a year same as bank examiners; legislative attention to condition whereby uncollectable taxes are carried by counties an a state asset. 'Most particularly do I desire to call

your attention to the department of insurance," says Auditor Barton, "Every citizen of this state is directly interested in this department of state.

"During the last biennial period this department produced revenue for the state in an amount or \$75,916.86 of fees and \$169,810.74 of taxes; a total of \$264,721.60. The entire amount appropriated by the last legislature for the maintenance of this department, salaries, office expenses, etc., was only \$11,660. It is practically impossible to give the state the proper service with this meager, inadequate appropriation and, believing that it is the denire of the people to establish and maintain a strong working department, we have asked for the necessary appropriation to carry on

Life Insurance Premiums. "The citizen of Nebraska, during 1909 and 1909, paid out for insurance \$34.747.635.

This amount covers premiums paid for all classes of this industry. The companies paid back to the people in losses incurred \$16,8%. This statement of fact readily proves that one of the great business interests of Nebraska is insurance."

The recommendation of the report is that the insurance commissioner be made elective, which would require a constitutional amendment.

"Our insurance laws," the auditor concludes, "are the patchwork of years. When a company desired to organize in the past they had a law adopted for this specific purpose. The results are an indefinite, cumberoonie soce.

"In this coming session of the legislature we expect to have introduced, as department measures only, a few bills touching the most important points to be remedied; but in the interest of our state and as our legislative period does not give the proper time for the grave consideration these laws deserve, we think it would be advisable to have a committee appointed for the purpose of codifying the insurance laws, they to report to the next legislature."

FLAMES DESTROY STEAMER

Three Hundred Passengers Have Narrow Escapes from Pire-Sailor Proves Hero.

NORFOLK, Va. Dec. 15.-Fire partially destroyed the sleamer Maryland of the New York, Philadelphia & Norfolk railroad tonight and 200 passengers had a narrow escape from injury or death. The Maryland tonight left Norfolk for Cape Charles. Thirty minutes later & deckhand discovered the fire among some

bales of cotton in the freight hold. Mate Foster attempted to extinguish the fire, but had to be hauled to safety with

Eight United States saliors, passengers on the steamer, prevented the complete destruction of the steamer. Sailor Stone hung over the side of the steamer, while several companions held his feet. With his hands he burst a window leading to the freight hold and turned a stream of water on the fire. Stone held that position for fifteen minutes while the Maryland was rucing with all its speed for Sewall's point to discharge the passengers.

STATE FINANCES LOOK WELL Canadian Farmers Formulate Demands for Reciprocity Now

All Provinces Represented at First premier, Sir Wilfrid Laurier, tomorrow Meeting of Canadian Council of Agriculture,

to the Canadian government tomorrow, ber.

four hours' meeting from which all but countries in all agricultural implements. delegates were excluded. There were machinery vehicles and parts thereof. regarded as the important result of the congiven the United States in reciprocal trade.

Andrew Carnegie Says His Appeal is generally deplored. Andrew Carnegie the opposition of the congiven the United States in reciprocal trade. ference. It will be presented to the relations be extended to Great Britain. n the house

The resolutions ask for the following: OTTAWA, Oct., Dec. 16.-Reciprocity States and Canada in all horticultural, ten years. with the United States and free trade with agricultural and animal products, spray-

other respictions calling for the operation. An immediate lowering of the duties of of the Hudson bay railroad by the gov- all Erritish imports to one-half the rates eriment and government ownership of ter- charged under the general tariff, whatever

Such reduction of the remaining preferential tariff as will insure the establish-Reciprocal free trade between the United Dominion and the mother country within results of arbitration are incalculably speeches of Senor de la Barra, Mexican Drug Co.

Great Br tain were the demands which the ing material, fertilizers, fuel filuminating Canada are willing to face direct taxation justice, not of a diplomatic character, is York; William Kenwick Riddle of the big farmers' convention agreed to put up and inbricating oils, coment fish and lum- in such form as may be advisable to make the idea; for which humanity should strive high court of justice. Ontario; Presiden;

Arbitration Urged to Supplant All War

to Conscience, Not to Pocket.

ment of complete free trade between the Washington Dominion and the mother country within results of arbitration are incolourable speeches of Senor de la Barn Marian Electric Eliters, Ioc. For sale by Beaton better than the best efforts obtained ambassador, James Brown Scott, president The resolutions say that the farmers of through war and that a permanent court of of the society; Senator Elihu Root of New up the revenue loss under new tariff in abolishing war, were the prevailing sentiments of the opening pession tonight California and John W. Foster, formerly beating them by the score of 15 to 11.

judicial settlement of international disputes, judicial arbitration

War, as well as extensive preparation for that 70 per cent of the taxes collected by this country was spent on war or pensions. From Cardinal Gibbons, who pro-Benjamin Ide Wheeler of the University of

of an international conference under the secretary of state, there was a running of auspices of the American society for expression against war and in invor of

Mr. Carnegie developing his subject "The Moral Issue in War," characterized "the appeal to conscience, not to the

of the function of stomach, liver, kidneys

Lyons Loses Game. LYONE, Neb., Dec. 14. -(Special.) -- The Yekamah High school base ball team last night played the Lyons High school boys,

INTIMACY OF FURNITURE---It is truly remarkable how intimate furniture becomes—it takes a place in home and heart very, very soon and its re-

moval can only be made reconcilable by a better piece to take its place. Even newer, better pieces do not offer real balm. An old chair that has been the scene of many a dreamy doze or waking reverie, seems very like a friend. Its soft, supporting folds under an aching back, act like sympathy on an aching heart. Perhaps old things are best, but they will wear out, which brings us back to the purpose of this advertisement. Gifts that repair losses are best.

TELEPHONE ACCESSORIES.

Modern thought decrees a table and chair especially for the telephone. These should not take much money, so we have for the trifle of

an artistic little "fitted in" pair-Telephone Table and Chair-in fumed cak, A rare combination at such a price. Again, the "solid" plan prevails.

PARLOR SUIT.

Are they "coming for Christmas?" Maybe you want to put a touch of newness in the parior. Here at the low price of

is real solid mahogany-Absolutely. Three pieces, no particular period-American motiv. Very exceptional suit at exceptional price. This brief description does not tell half.

INLAID TABOURETTES.

Milady has great tenderness for the trifles that transform the commonplace into the artistic. There's something dainty about a tabourette-something

will buy a Mahogany Sheraton Iniaid Tabourette-A dainty and dressy aristocrat of the bedroom. Many here are less in price-not "cheaper.

SMOKERS' STAND.

Ik Marvel wove a story from clouds of smoke that would make a paper doll crave a puff or two. Ladies read it and undrestand why he smokes.

will purchase a really good Fumed Oak Smokers' Stand-Solid, strong; match stand, cigar holder, ash receptacle attached. It's safer than to purchase cigars-it's quality will not disappoint.

LIBRARY TABLES.

Observation teaches that ten minutes after a new table is put into place that we wonder how we got along without it.

buys a Solid Oak Library Table-Solid legs-2% inches square-22x60 top, Rare value and a really good piece of furniture at this price.

MUSIC CABINET.

One touch of the improved mahogany stain, makes Birch and Mahogany akin. There are furniture men who must look carefully to detect the spurious.

really looks like mahogany and saves at least ten dollars. Its construction is like all Tag Policy furniture-Strong and accurately stated.

MEDICINE CABINET.

Memories of medicine bottles are never pleasant—they bear heavily on pocket and good nature. So out of sight with them

This one is solid oak with a mirror door, the inside of which has bottle racks.

They save bathroom from that littered-up appearance which is acquired so

lighter and extinguisher.

ample and assortment intact.

finds these prices so low as to create doubt.

strong with the big, strong knob-feet. Very desirable for gifts.

Three-rifty each and Tag Policy insured. They stand 22 1/2 inches high and

BRIDGE INDICATOR.

This little equipment for a game of Bridge lends elegance to the table and

This solid brass scoring pad and mechanical trump indicator is a help to the

COMMODITY BOX.

The dimensions of this box make it especially attractive for skirts; 22 1/2 x44

And it is varnished inside with varnish that has not merely dried, but hardened. Still another with inside finish-18x46 by 11 1/2 inches deep, \$8.50.

CEDAR CHEST.

Only the finest selected cedar has been permitted to go into these arts and

It is 18x47 inches and 13 inches deep. A handsome piece of furniture and a good investment—at such a price. One other, same measurements, \$16.50.

LIBRARY LAMPS.

Made of heavy brass with brass and art-glass shade. Two sockets, chain-pull

The lines of this lamp are very graceful and to pick it up causes surprise-it

is heavy, strong and of the newest variety. Nineteen and a half inches high.

BRASS JARDINIERES.

Mayhap we bought too many of these-to get the price-for the stock is still

for the smaller sizes and three-fifty for the very large ones. All solid and

BRASS CANDLESTICKS.

Really these brasses are surprises. One forms art-store estimates and then

takes from it some of the unnecessary tension-

memory by relieving it of needless burdens.

inches, 6 inches deep. Jap matting, of course

crafts boxes. This one has a sliding tray.

have a base 9 inches in diameter. Colonial period.

COMMODITY BOX.

We are more or less insistent about these boxes for shirtwaists and skirts. We like to sell them, they give such excellent satisfaction.

covered with best grade Japanese matting, trimmed with bamboo. 14x25 inches, 11 inches deep. Another 15x31-11 deep, \$4.00.

The memorandum on the reverse side of this Tag-Policy is guaranteed to correctly represent the exact status of the article to which this tag was originally attached. Not only are the facts exactly as stated, but no essential fact is omitted.

Be certain that the article is named, that its construction is specified, that all trade terms are avoided, and that the guarantee is clearly written out.

This Tag-Policy is issued as insurance against misunderstanding of sales-statements, trade terms, etc. Every article sold by this house is tag-insured in this

Miller, Stewart & Beaton Co.

Cushions upholstered in tapestry, velour and imitation leather. A strong, serwiceable article of furniture of the satisfactory variety. The very shape suggests rest.

MORRIS CHAIR.

of that chair's usefulness. Only standard utilities wear so well.

The never waning popularity of the Morris Chair bears its own evidence

CEDAR CHEST.

The low price does not signify any deviation from high-Tag Policy Quality. Trimmings and workmanship are equal to any.

It is 15x31 inches and 10 inches deep. No cedar chest is better for all purposes. These "boxes" are good clothing insurance.

Under no circumstances forget that good furniture may be cheap, but "cheap" furniture cannot be good.

Open Evenings Next Week

Miller, Stewart & Beaton Co.

Established 1884 413-415-417 South Sixteenth Street, Omaha



Out-of-Town Customers

may take advantage of our Tag-Policy; we will accept the responsibility of filling orders, no single article to cost more than twenty-five dollars. Should our judgment fail to please we will bear the freight chargesboth ways-if you want to return the goods. Send a written description and the price you wish to pay. We will act promptly This stock of satisfaction-insured furniture surely meets your

"Tag-policy" is the policy of making each tag a policy insuring quality, durability and price.