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REPORT

OF THE

COMMISSIONERS

APPOINTED BY THE GOVERNOR

TO INVESTIGATE THE AFFAIRS

OF THE

IOWA PENITENTIARY.

DES MOINES, IOWA.

JOHN TEESDALE, STATE PRINTER.

1859.

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EXHIBIT A.

	Balances May 1, 1857.		Balances June 1, 1857.		Bal. 1857 & 1858, Exclusive		Balances June 1, 1858.		Bal. 1858 & 1859, Exclusive		Balances June 1, 1859.	
	DR.	CR.	DR.	CR.	DR.	CR.	DR.	CR.	DR.	CR.	DR.	CR.
State of Iowa.....		46,738 75		67,738 75		12,879 50		80,618 25		28,661 27		109,179 52
Construction.....	27,214 75		27,214 75				27,214 75				27,214 75	
General Support.....	10,971 31		11,235 15		369 09		11,604 24			503 00	11,101 24	
Officers' Salary.....	8,865 95		8,865 95		95 00		8,960 95		3,890 54		12,851 49	
Comp. and Import Fund.....			16,000 00			11,344 68	4,655 32			4,655 32		
Wall Fund.....					454 50		454 50		1,277 81		1,732 31	
Hospital Building Fund.....						400 00	400 00	400 00	400 00			
Cell Fund.....			1,000 00			1,677 70	677 70	677 70				
Officers Salaries' Fund.....					342 00		342 00			342 00		
General Support Fund.....			3,349 54			3,786 44	436 90			197 52		634 42
Convicts' Fund.....			8 70		102 88		111 58		40 89		152 47	
Interest on State Warrants.....						462 34	462 34					462 34
Walls.....					19,348 93		19,348 93		11,109 05		30,457 98	
Cells.....					3,441 68		3,441 68		4,581 54		8,023 22	
Hospital Building.....									1,451 50		1,451 50	
Improvements.....					435 39		435 39		2,157 80		2,593 19	
Repairs.....			62 80		279 63		342 43		212 47		554 90	
Real Estate.....					700 00		700 00				700 00	
Architect.....									460 00		460 00	
Arms and Ammunition.....			6 30		22 48		28 78		41 12		69 90	
Bills Payable.....		1,834 63		2,082 52		2,450 93	4,533 45		8,142 58		12,676 03	
Bills Receivable.....					3,193 52		3,193 52		345 48		3,539 00	
Convict Labor.....						4,067 10	4,067 10			6,173 59		10,240 69
Clothing and Bedding.....			35 41		1,151 02		1,186 43		2,472 96		3,659 39	
Clerk's Office.....			12 90		148 72		161 62		201 35		362 97	
Convicts' Kitchen.....			2 70		79 55		82 25		256 00		338 25	
Cell-room Expense.....			1 70		6 13		7 83		27 50		35 33	
Convicts Expense.....			1 75		87 29		89 04		122 22		211 26	
Discharged Convicts.....			8 80		300 51		309 31		663 88		973 19	
Discount.....					202 50		202 50		269 28		471 78	
Engineering.....					284 50		284 50		470 00		754 50	
Expense General Account.....			34 07		240 34		274 41		550 14		824 55	
Escaped Convicts.....			100 00				100 00		63 43		163 43	
Exchange.....					2 75		2 75		15 82		18 57	
Fuel and Lights.....			23 95		2,331 37		2,355 32		1,505 43		3,860 75	
Hospital Expense.....					229 89		229 89		517 95		747 84	
Inspectors Extra Service and Exchange.....			150 00		385 00		535 00		358 50		893 50	
Interest.....			6 02		197 50		203 52		276 11		479 63	
Library.....					110 63		110 63		100 20		210 83	
Lawyers' Fees.....					8 00		8 00		10 00		18 00	
Postage.....			50		23 64		24 14		60 79		84 93	
Provision.....			288 32		2,420 51		2,708 83		4,898 11		7,606 94	
Plans and Specifications.....					130 00		130 00		250 00		380 00	
Printing and Advertising.....					32 00		32 00		65 00		97 00	
Physician.....					225 00		225 00		271 90		496 90	
Superintendence (of Wall).....					303 87		303 87				303 87	
Salaries of Guards.....			179 00		4,073 04		4,252 04		5,442 06		9,694 10	
Visitors.....						16 45	16 45		31 50		47 95	
Individual Account.....	1,935 88	414 51	2,062 28	829 32	160 08	4,833 80	2,222 36	5,663 12	3,598 77	506 52	5,821 13	6,169 64
	\$48,987 89	\$48,987 89	\$70,650 59	\$70,650 59	\$41,918 94	\$41,918 94	\$96,875 31	\$96,875 31	\$49,113 30	\$49,113 30	\$139,410 59	\$139,410 59

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DRS MOORE IOWA
JOHN WESLEY BERRY PRINTER

1891

double entry; but of course did not feel it incumbent upon him
to retrace the accounts as entered by the predecessor
This being the case, your Commission found it necessary to es-
tablish a book as nearly correct as they could ascertain, from which
to make a starting point, which we fixed at May 1st, 1857, the
date at which T. Lockstep had entered upon the duties of Warden

IOWA PENITENTIARY, }
NOVEMBER 19TH, 1859. }

To His Excellency R. P. Lowe,
Governor of the State of Iowa:

SIR:—The undersigned, a Commission appointed by your Ex-
cellency under date of May 4th, 1859, by virtue of an "Act to
authorize the Governor to appoint Commissioners to examine the
accounts of State Officers, and to define the duties of the Gover-
nor in certain cases, approved March 23d, 1858, to examine the
books, papers, vouchers, monies, securities and other documents
in the hands or possession, or under the control of the Inspectors
and Warden of the Iowa Penitentiary at Fort Madison, to make
out a full, complete, and specific statement of the transactions of
each of said officers, with, for or on behalf of the State, showing
the true balance or balances in each and every case, and report
the same to your excellency, with such suggestions as we might
deem proper, on or before the first day of June," beg leave re-
spectfully to make the following report:

Your Commission met at the Iowa Penitentiary on the 12th
July, 1859, and organized by the appointment of one of their
number to act as Chairman, and the employment of Mr. S. Guth-
rie, an experienced and very competent book-keeper, and account-
ant, to aid us in our investigations.

The propriety of the employment of such aid but too soon be-
came apparent, owing to the fact that the books of the Institution
having passed through the hands of a number of Clerks, some of
whom must have been but indifferently qualified for the service
required, and scarcely any two of whom adopted the same system
of keeping accounts.

The present Clerk of the Institution, Mr. Brown, found the
books in bad order and hard to be satisfactorily explained. He
pursued the system then adopted and required by law, to wit:

double entry; but of course did not feel it incumbent upon him to retrace the accounts as entered by his predecessors.

This being the case, your Commission found it necessary to establish a basis as nearly correct as they could ascertain, from which to make a starting point, which we fixed at May 1st, 1857, the time at which P. Inskip, Esq., entered upon the duties of Warden.

We then, in order to a full and satisfactory discharge of our duties, saw the necessity of analysing the entire accounts of the Institution down to June 1st, 1859.

This analysis presented a work of no small magnitude, and for which your Commissioners acknowledge the valuable and satisfactory efforts by Mr. Guthrie and assistant, during nearly all the time to the present, which accounts for the late day at which we render our report, and without which work we would have been wholly unable to arrive at any satisfactory conclusion.

As a result of the analysis of the accounts, we have opened an account with the different Funds for which appropriations have been made by the Legislature, but which said Funds are not separately stated on the Books of the Penitentiary.

The following presents a full, and we believe, a correct condensed statement of the financial affairs of the Penitentiary, from the books of the Institution, and from all other sources within our power to reach, from the organization of the State Government down to June 1st, 1859.

As explanatory, we append to this report a full statement (exhibit A) and balance sheet (exhibit B) of the accounts of the Penitentiary during the time mentioned.

BALANCES MAY FIRST, 1857.

	Dr.	Cr.
State of Iowa.....		46,738 75
Construction Act.....	\$27,214 75	
General Support.....	10,971 31	
Officers Salaries.....	8,865 95	
Bills payable.....		1,834 63
Individual accounts.....	1,935 88	414 51
	\$48,987 89	48,987 89

It may be proper to say here, that these balances are derived mainly from a certified statement of the Auditor of State, giving date and the amount of Warrants issued on Penitentiary account for all purposes, from State organization to May 1st, 1857.

No information can be had from any books or papers on file at the Prison until September 1st, 1851. From that date to February 1st, 1853, the books were kept by S. Bressler, Clerk, R. Quentin, Warden, and contain a systematic account of all the Penitentiary business transacted between those dates. These books have been used in making the above statement.

From February 1st, 1853, down to May 1st, 1857, the books are in such confused condition as renders it impracticable to make any detailed statement from them.

To bring the balances down to the date required by law, we give them :

JUNE FIRST, 1857.

	Dr.	Cr.
State of Iowa.....		67,738 75
Construction.....	\$27,214 75	
General Support Fund (borrowed).....	3,349 54	
Officers Salaries.....	8,865 95	
Completion and Improvement Fund, 1857.....	16,000 00	
Cell Fund, balance appropriation, 1856.....	1,000 00	
General Support.....	12,149 37	
Convict's Fund (deposits).....	8 70	
Bills payable.....		2,082 52
Individual accounts.....	2,062 28	829 32
	\$70,650 59	70,650 59

BALANCES FOR FISCAL YEARS 1857 AND 1858, EXCLUSIVE.

(JUNE 1ST, 1857, TO MAY 31ST, 1858, INCLUSIVE.)

	DR.	CR.
State of Iowa.....		12,879 50
Construction.....	23,508 98	
General Support.....	9,278 43	
Officers Salaries.....	95	
Real Estate.....	700	
Completion and Improvement Fund.....		11,344 68
General Support Fund.....		3,786 44
Cell Fund.....		1,677 70
Convict's Fund.....	102 88	
Officers Salary Fund.....	342	
Interest on State Warrants.....		462 34
Wall Fund.....	454 50	
Hospital Building Fund.....		400 00
Bills Payable.....		2,450 93
Bills Receivable.....	3,193 52	
Individual Accounts.....	160 08	4,832 83
	37,835 39	37,835 39

WHOLE BALANCES JUNE 1st, 1858.

	DR.	CR.
State of Iowa.....		80,618 25
Construction.....	50,593 73	
General Support.....	25,641 35	
Officer's Salaries.....	8,960 95	
Real Estate.....	700 00	
Convict Labor.....		4,067 10
Visitors.....		16 45
Completion Fund.....	4,655 32	
Wall Fund.....	454 50	
Cell Fund.....		677 70
Hospital Building Fund.....		400 00
General Support Fund.....		436 90
Officer's Salaries' Fund.....	342 00	
Convict's Fund.....	111 58	
Interest on State Warrants.....		462 34
Bills Receivable.....	3,193 52	
Bills Payable.....		4,533 45
Individual Accounts.....	2,222 36	5,663 12
	96,875 31	96,875 31

BALANCES FOR FISCAL YEAR 1858 AND 1859, EXCLUSIVE.

(June 1 1858, to May 31, 1859, inc.)	DR.	CR.
State of Iowa.....		28,561 27
Construction.....	18,322 09	
General Support.....	18,851 93	
Officers' Salaries.....	3,890 54	
Comp. and Imp. Fund.....		4,655 32
Cell Fund.....	677 70	
General Support Fund.....		197 52
Convicts' Fund.....	40 89	
Officers' Salary Fund.....		342 00
Wall Fund.....	1,277 81	
Hospital Building Fund.....	400 00	
Bills Receivable.....	345 48	
Bills Payable.....		8,143 58
Individual Accounts.....	3,598 77	506 52
	\$42,405 21	\$42,405 21

WHOLE BALANCES JUNE 1st, 1859.

	DR.	CR.
State of Iowa.....		109,641 86
Construction.....	69,045 82	
General Support.....	35,279 73	
Officers Salaries.....	12,851 49	
General Support Fund.....		634 42
Convicts' Fund.....	152 47	
Wall Fund.....	1,732 31	
Real Estate.....	700 00	
Bills Receivable.....	3,539 00	
Bills Payable.....		12,676 03
Individual Account.....	5,821 13	6,169 64
	\$129,121 95	\$129,121 95

The balances May 1st, 1857, include Inspectors' salaries. Since that date they are omitted, as under the present law they are paid by the Auditor of State directly to the Inspectors, and do not appear on the prison books. (See copy of Auditor's Statement, Exhibit C.)

We find, May 1st, 1859, against P. Inskeep, late Warden, on private account, the sum of..... \$ 404.27
Moneys received from State not accounted for.... 1,694.27

Total..... \$2,098.54

Also, May 2d, 1859, the Inspectors settled with him, and found a balance due him of \$179.57, on a bill for discounts and sundries.

This settlement appears to have been made on a state of facts not shown by the books or vouchers, and therefore we can only come to the conclusion that the amount of this balance paid to Mr. Inskeep should be added to the above amount..... \$2,098.54
179.57

Making a total of..... \$2,278.11
standing against him June 1st, 1859.

That we may not be misunderstood in this result, it would stand thus:—P. Inskeep, Warden, is the Treasurer, and therefore responsible for all monies. Now, if there is a deficit of the amount of \$2,098 54 on May 1st, 1859, this sum, in his settlement, should be accounted for before any amount due him could be paid.

But he was paid \$179 57, therefore this amount, added to the deficit, \$2,098 54, foots up as above \$2,278 11.

This matter has been one of much perplexity to the Commission, for the reason that we have not been able to find it, although all the officers, Inspectors and Warden have manifested a perfect willingness to aid us in our researches into the books, papers, vouchers, business, &c.

The Warden claims entire exemption from any liability or suspicion of wrong, upon the ground that, although he is the Treasurer, yet that the Inspectors practically controlled the disbursements of the appropriations, and that, too, against his repeated remonstrances, and settled with him as above mentioned, and found the balance due him as stated, which he received.

This defence carries with it much plausibility, when we refer to the law authorizing the Warden to draw money from the State only on the order of the Inspectors.

In connection with this, we find that the practice adopted by the Inspectors, has been to audit all bills before payment, therefore controlling the disbursement of all moneys, so that it may seem that the Board of Inspectors should have the means of accounting for so great a disparity between the receipts and expenditures.

Yet we hesitate to censure any of the parties, unless for permitting the transactions of business in such a manner as to render it extremely difficult to ascertain a correct and satisfactory result.

The Commission can arrive at only one conclusion, in attempting to explain the cause of the difficulties between the Inspectors and Warden in the discharge of their several duties; that is, that the Inspectors did assume some duties which properly belonged to the Warden.

It is the opinion of the Commission, that so far as the disbursements for the support of the prison and convicts are concerned, the Warden is the responsible officer, and that bills for such expenditures can only be audited by the Inspectors as the Warden's accounts, and not as the accounts of the parties furnishing the supplies.

Whatever the cause, it is clear that such relations, for some time, did not exist between the Inspectors and Warden as tended to the most amicable discharge of their several duties.

We ought not, in this connection, omit to state that, in our investigation, we found in the Bank of Messrs. Knapp & Eaton, a deposit of \$1,732.31, which was to apply on retained per centage on the contract with McHenry & Dinsmore for building wall, which said amount the officers seemed to have lost sight of, although, as the evidence shows us, it was controlled by the Inspectors.

The attention of the Commission has been called to the contract between the Inspectors and Messrs. Winterbotham & Headly, bearing date, July 20th, 1853, hiring the able-bodied convicts then in the prison or to be received into it for the term of ten years from the 1st of June, 1854.

A controversy having arisen between said Contractors and the present Inspectors in relation to the construction of said contract for shop room, &c., the Contractors insisting that they are not furnished sufficient room for the number of able-bodied convicts now in the prison, while the Inspectors allege, that there is sufficient room for more men than the Contractors are willing to work.

We find that the Inspectors and Contractors made a settlement, on which was found due said Contractors, on Book account, to

August 1st, 1857, the sum of \$353,62 at which time the amount was paid, and the clerk directed to balance the accounts between them, which was done.

Since that time, up to June 1st, 1859, we find due the State from said Contractors, (now Winterbotham & Jones,) for which they have given their notes, the sum of - - - \$3,539.00
And on account in the Prison Books, the sum of 2,643.27

Making in all, to that date, - - - - - \$6,182.27

Whether the State possesses a sufficient guarantee for the faithful performance of the contract on the part of said Contractors we have not undertaken to determine, believing that a judicial investigation can alone determine the proper construction of said contract. (See copy D.)

On the 25th August, 1857, the Inspectors entered into a contract with Messrs. Winterbotham & Jones to build fifty cells in the prison, and on failure on the part of said contractors to have said cells built, the Inspectors made an order on the 25th day of March, 1859, notifying said Contractors that unless this contract be fulfilled within sixty days from date, they would declare said contract to be rescinded as to all cells then remaining unfinished. May 28th, 1859, the Inspectors made an order declaring said contract rescinded.

Upon this action and the contract, litigation is now pending between said contractors and the State.

The attention of the Commission has been called to the present plan adopted by the Inspectors for completing the Prison and improvements, in comparison with one prepared by Mr. I. P. Harper, and submitted to the Legislature at the session of 1857 and 1858.

The estimated cost of the plan made by Mr. Harper with the contemplated necessary improvements attached, was \$84,000, while it is contended that the cost of the plan adopted, will require an excess of at least \$100,000.

That the plan adopted will cost a large excess over the other, will not admit of a doubt, but at the same time, if completed, will afford much more convenience, room and safety, for a larger number of convicts than the former.

It is also alleged, that the expenses incurred by the Inspectors

in procuring the plans and its adoption, are inconsistent with the means appropriated to the Institution.

On this subject, the Commission are of the opinion, that the Inspectors exercised more discretion than was extended to them by any law defining their duties.

We find that they have allowed Dr. Shedd, one of their number, at the rate of five dollars per day, mileage, and traveling expenses, visiting prisons of other States, the Legislature of this State at different times, and for plan procured, &c., the sum of 1,115 dollars—250 of which was paid architect, at Boston, for plan.

To carry out the plan, the Inspectors deemed it expedient to employ an architect and engineer, to whom they paid, on the 27th day of Dec., 1858, \$460, being at the rate of five dollars per day, and also \$45 per month for two months as Engineer, being \$90.

The same gentleman, Mr. Edwards, is still in the employ of the Inspectors, but without any fixed compensation.

We find the basement of Octagon for Hospital, progressing very well by the Contractors, McHenry and Dinsmore, the same being 68 feet in diameter.

The estimated cost of the excavation and masonry of the basement complete to first floor of main building, as furnished us by the architect, is \$4,400.

We called the attention of the architect to the cost of the entire hospital building. He stated that he could find parties who would complete the building above basement for \$50,000.

It is objected against the Inspectors for allowing McHenry & Dinsmore to proceed with the hospital basement without having entered into a formal written contract; first having advertised for proposals for said building.

This would perhaps have been a satisfactory manner of letting the contract, but the Commission do not decide that the Inspectors were bound to pursue such course.

We do think however, it would have been well to have the contract with them in writing.

The present hospital building in the yard has been objected to on the ground that it is of wood, thereby increasing the risk of fire, &c., and also that it is not as suitable for shop rooms when no longer needed for present purposes; that it should have been of brick or stone, and two stories high, as one story might be use

for shops, thereby avoiding expense in building separate rooms.

The Inspectors show us the necessity of having a hospital, and that they had not the means to procure such materials as they would have desired, but proceeded as they best could in the procurement of lumber when brick could not be had for the purpose.

The building for the present, seems to answer the purpose of hospital and dining-room, without which they could not well get along.

The Commission find that the Inspectors paid to McHenry & Dinsmore part of the retained per centage on Wall contract when it is not completed; to this they justify, that although the contract requires this per centage to be retained until the completion, yet they found it absolutely necessary to have the use of the wall so far as completed, and were therefore compelled to make some terms with the contractors.

The Commission are of opinion that in this as well as perhaps some other matters not foreseen by the parties at the time, the contractors have it in their power to exercise a little advantage; for instance, finding it necessary to erect buttresses which are extra, to protect west wall, the contractors demand extra for the corners of same, while the contract price for wall was at a certain rate per perch. (See copy E.)

It seems to have long been the practice of the officers of the Prison in cases of indebtedness in their ordinary transactions, to issue promissory notes to the creditors. Whether this practice is well sustained by law we do not undertake to determine.

The low ebb at which the financial credit of the Penitentiary rests, renders it extremely difficult for the officers of the Institution, at many times, to procure the actual necessary means of support for the convicts.

We desire to suggest, whether when appropriations for General Support are exhausted during the recess of the Legislature, some means might not be devised, to enable the officers to sustain the credit of the Prison, sufficiently to procure provisions without being compelled to pay exorbitant rates.

Whether the credit of the State could not by law be so pledged as to give full confidence in the redemption of the Prison Indebtedness at the agreed time for payment.

There is also at this time an indebtedness of notes outstanding

(Int. not computed)	\$12,676.03
And on book account,	6,169.64

Making a total of	\$18,845.67
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in the hands of merchants and others which ought to be met; which indebtedness the Prison Books do not fully show. (See Balance Sheet B. and Exhibits F. and G.)

The convicts, as a general thing, are healthy, and seem to be provided with wholesome food and a proper degree of attention. With the limited means with which the Warden is provided for the purpose, and the exercise of frugality, we cannot but commend him for a good degree of success in this department.

The Commission beg leave to suggest, that sufficient is stated above to determine the manner in which the business generally has been transacted by the officers of the Penitentiary, and that while much uncertainty as to results from such course must necessarily follow; yet that some allowance should be made to all parties, on the ground that matters for a long time appear to have been irregularly conducted, and that it is but too natural to follow in the course started and pursued without sufficiently inquiring whether reform is not absolutely necessary.

In relation to the number of meetings held by the Inspectors, we find that from the 9th day of November, 1857, to May, 1858, they amounted to 123 meetings; 27 of which were held away from the prison.

The number of meetings cannot increase the expense to the State, unless in the item of mileage, as the Inspectors receive a fixed salary for their services.

The Commission are, however, of opinion that such frequent meetings were not necessary, but were the result of a mistaken view of the Inspectors in relation to their duties, such as doing business for which the Warden should alone be responsible.

We may be permitted to suggest that the present mode of appointment of Warden and Clerk, does not seem to us the best that might be adopted.

One object, we suppose, in the establishment of the several departments is, that proper checks may exist between them, in order to retain purity of action among all; but we think that while the Warden is appointed by the Inspectors, and the Clerk by the War-

den, with the approval of the Inspectors, that the Warden is necessarily, and the Clerk to a great degree, dependent on the will of the Inspectors.

Therefore, if permitted to recommend, we would say that the Governor be authorised to appoint both the Warden and Inspectors, and that the latter might appoint the Clerk. See Code, sections 3121—3122, chapter 187, in which chapter is also found a clear definition of all the duties of the several officers, which to our view should work well in practice.

In view of the magnitude and growing importance of the Penitentiary, we suggest that the officers should be permitted a reasonable discretion in the number of guards to be employed, as they now seem to be limited to ten, while we find that number now necessarily employed, and yet the hospital, where it is reasonable to suppose that more or less of the convicts are constantly placed, is without a guard. This we think ought not to be.

We find the general condition of the prison and yard, as good as under the circumstances, the partial completion of the wall, &c., could reasonably be expected.

With the number of convicts, being June 1st, 1859, about 115, with a prospect of the number rapidly increasing, it is most evident that liberal appropriations should be made at an early day, at least to complete the yard wall.

We find 468 feet of wall to be built on the north and east sides, and a space on south wall, including foundation of hospital building, about 121 feet, all of which is only protected by a temporary plank wall, and must continue, while in this situation, a constant source of danger of a successful outbreak of the convicts, or the shedding of blood, that with a permanent wall would be avoided.

The fact that a large additional number of cells are now required, should not be lost sight of.

On the subject of the plan adopted for the completion of the prison and improvements, it is our opinion, in connection with the reference to it above, that perhaps to take all the circumstances into account, such as hard times, location of the prison, the necessity of having it in a finished condition at an early day, it might have been better had one on a smaller scale been acceptable to the Inspectors. But it is now commenced, a considerable amount of means expended, and admitted, we believe on all hands to be excellent, if means can be had to complete it.

It also seems to the Commission, a matter worthy of consideration by the Executive and Legislative Assembly of the State, whether the law authorizing either the Inspectors or Warden to superintend the buildings and general improvements of the penitentiary, yard, wall, &c., is consistent with their proper official duties.

Whether the Warden being the executive officer and treasurer of the institution, the duties of which require him to superintend the general police and financial departments of the penitentiary, he has not sufficient responsibility resting upon him, without being compelled to take charge of, and superintend the disbursements of appropriations made from time to time for the completion of the necessary buildings and improvements.

And also whether, from the nature of the duties of the Board of Inspectors, as they appear properly defined by law, those officers can consistently with such duties, discharge properly the task of architects, engineers, and builders.

We suggest, therefore, that the penitentiary, as all other State buildings, being the property of the State, and designed for State service, that its erection, improvement, or enlargement, should properly devolve upon some officer or department of the State government, whose duty it should be to procure the proper plans, and be responsible to the State for the faithful application of all appropriations for such improvements.

On the 27th day of April, 1858, the Inspectors purchased from George Elsroad, a strip of land adjoining Oriental Street, and immediately opposite the penitentiary ground, of 900 feet in length, and 200 feet wide, for the sum of \$700.

This purchase was for the purpose of extending the building and yard wall in that direction. In making this extension, the building and wall occupies the said Oriental Street of the town of Fort Madison.

Whether this may not at some future time create a controversy between the town, or individuals and the State, as to the right of the latter to appropriate established streets to such use, is a question to which we have thought proper to call the attention of the proper authorities.

A strict economy should be inaugurated in all the departments at the earliest possible day.

That new books should be opened on the basis of the exhibits herewith presented, and that a sufficient remuneration should be allowed to justify a person possessing the necessary qualifications to discharge the task.

The office of the Prison Clerk is now one of great importance, not only on account of the nature of the business, but of its magnitude. He should not be required to perform any duties calculated to draw his attention or his time from his duties as Clerk and Commissary, nor do we believe that one thousand dollars per annum would be too high a salary for the properly qualified officer.

There is not at present, any suitable room appropriated for a Clerk's Office, nor are his books and papers safe from molestation by persons not authorized to use them, nor from danger from fire or other accidents.

It is suggested that inasmuch as there is not any vault or other special place of safety for the records and monies of the Institution, that a sufficient appropriation should be made to authorize the Warden to procure a suitable iron safe for the purpose.

So far as our examination is concerned, we beg to make all due allowance for Mr. Brown, the present Clerk, for at the same time that we cannot commend the general accuracy of his books, yet we cannot censure him, satisfied as we are, that he has labored under great disadvantages; other duties were required of him; bills were not regularly furnished him, nor could he at all times know where to call to find them.

Thus much we have thought proper to say in his behalf, and while we should require a more strict administration of all the departments, and deprecate errors in the Clerk's department, we award to all the officers of the Institution a disposition to render us all the aid in their power to expedite our labors.

We have endeavored to discharge our duties faithfully, and in as short a time as seemed possible, and hereby present this our report, as the result of our labors, hoping that no injustice to any, but that some good may result to the State therefrom.

Respectfully submitted,
 THOS. S. ESPY, *Chairman.*
 ROBERT A. RUSSELL,
 H. Q. JENNISON.

C.

1858. Jan'y 8	George Shedd, - - - - -	208	00	
1859. Jan'y 17	" " - - - - -	100	00	
1859. Jan'y 28	" " - - - - -	123	00	431 00
<hr/>				
1858. Jan'y 8	Chas. Brewster, - - - - -			79 17
1858. Jan'y 8	J. H. Little, - - - - -			79 17
1858. April 27	F. O. Dorr, - - - - -	50	00	
1858. Nov. 9	" " " - - - - -	50	00	
1859. Jan'y 17	" " " - - - - -	13	92	
1859. Jan'y 28	" " " - - - - -	27	00	140 92
<hr/>				
1858. April 27	P. Babcock, - - - - -	50	00	
1859. Jan'y 28	" " - - - - -	95	72	145 72
<hr/>				
	Total, - - - - -			875 98

The above is the Auditor's statement of amounts paid to Inspectors for salaries and mileage since May 1st, 1857.

D.

This contract, made this 20th day of July, A. D. 1853, between the Warden and Inspectors of the Iowa Penitentiary of the one part and John H. Winterbotham and W. D. Headley, of the City of Columbus, Franklin county, Ohio, of the other part. Now this agreement witnesseth, that the said Warden and Inspectors aforesaid, for and in behalf of the State of Iowa, covenant and agree to hire and let to the said John H. Winterbotham and W. D. Headley, for the term of ten years from the first day of June, 1854, the labor and services of all the convicts now in the said Iowa Penitentiary, and also the labor and services of all other convicts received into said Penitentiary during the term of years above mentioned, always excepting those convicts whose services are required in cleaning, repairing or cooking in said Penitentiary, which shall not exceed one for every ten men, to be selected by the Warden, together with those who may be sick, crippled or unfit for labor. Said convicts are to be employed by the said John H. Winterbotham and W. D. Headley in the manufacture of wagons, buggies, harness, saddle trees, mechanical and agricultural implements, or in any other mechanical trade which may be sanctioned by the Warden. Such convicts to be such as are generally denominated able bodied men; and the said Warden and Inspectors agree to

furnish within the walls of the prison, sufficient shop room for carrying on said business, and working convicts to advantage, and room for steam engine, boilers, &c., and for raw materials sufficient for manufacturing purposes. Also, that the said John H. Winterbotham and W. D. Headley shall have the privilege of going to and from said shops at all proper times, to instruct convicts in said trades and the different branches of business carried on by John H. Winterbotham and W. D. Headley, and to carry in and out materials and manufactured articles, or the said John H. Winterbotham and W. D. Headley may employ suitable persons to do the same, (they being, while in the prison and shops, subject to all the rules and regulations established by the Warden and Inspectors,) and the Warden and Inspectors further agree to keep the convicts hired to the said John H. Winterbotham and W. D. Headley, under good discipline, at the expense of the State.

And the said John H. Winterbotham—
 ———— agree to pay or cause to be paid, for all convicts who may be employed by them, to said Warden or to his successors in office, thirty (30) cents per day for the first year, and thirty-five (35) cents per day for the remaining nine years, for each convict so employed, no charge to be made for such as a convict may be disabled by sickness or otherwise from performing his ordinary labor, but whenever any of the convicts shall have been taken into the employ of the said John H. Winterbotham and W. D. Headley shall be unemployed for want of materials to work upon, or tools to work with, or for want of necessary instruction in the business, said Winterbotham and Headley are then to be charged and to pay the same as if said convicts had been constantly employed, and it is agreed by and between said parties, that all tools and implements are to be provided at the expense of said Winterbotham and Headley. The shops to be suitably warmed at the expense of the State.

A uniform credit of four (4) months for the hire of said convicts is to be given to the said Winterbotham and Headley, by which it is understood that they are to labor four months, and then said Winterbotham and Headley are to pay for one month's labor, and thus monthly thereafter. The same branches of business as are herein specified, or any that may be carried on by said Winterbotham and Headley by the consent of the Warden, are not to be

carried on within the walls of the prison in behalf of the State or by any firm or individuals.

It is further understood that the said Winterbotham and Headley cannot assign this contract without the consent of the Warden of said Iowa Penitentiary. It is hereby further understood that the said Winterbotham and Headley are to have the use of the tools now in the prison belonging to the State, which they hereby agree to return at the expiration of said time to the State, in good order, the same as when they received the same. Each of the above named parties have mutually interchanged a copy of this agreement, which they have also mutually signed.

JAMES D. EADS, }
 R. W. ALBRIGHT, } Inspectors.

GEORGE GRIGSBY, Warden.

JOHN H. WINTERBOTHAM, }
 W. D. HEADLEY. } Contractors.

By JOHN H. WINTERBOTHAM.

STATE OF IOWA, }
 LEE COUNTY, } SS.

Be it remembered that on this 20th day of July, A. D. 1853, before me, James M. Reid, a Notary Public in and for said County and State, personally appeared James D. Eads and R. W. Albright, Inspectors, and Geo. Grigsby, Warden of the Iowa Penitentiary, upon the one part, all personally known to me to be the identical persons who affixed their names to the foregoing instrument as parties thereto, and the said John H. Winterbotham also personally appeared before me, and W. D. Headley by John H. Winterbotham, to me personally known to be the identical person who affixed his name and the name of W. D. Headley to the foregoing contract as parties thereto, and all of

the said several parties acknowledged the same to be their voluntary act and deed. In witness whereof I have hereunto set my hand and Notarial Seal, the day and year aforesaid.

J. M. REID, *Notary Public.*

E.

Know all men by these presents, that we, R. McHenry and Samuel Dinsmore, as principal, and Peter Miller, as surety, are

held and firmly bound unto the State of Iowa in the penal sum of Ten Thousand Dollars for the payment of which well and truly to be made, we bind ourselves, our heirs and legal representatives, firmly by these presents.

Whereas the Board of Inspectors of the Iowa Penitentiary did on the 25th day of May, 1857, accept the bid of the said McHenry & Dinsmore for building a stone wall around the Iowa Penitentiary yard at the following prices, viz: For earth excavation fifteen (15) cents per cubic yard,—for embankment ten (10) cents per cubic yard,—for stone foundation wall three dollars and five cents (\$3.05) per perch,—for stone wall proper three dollars and ninety-five cents (\$3.95) per perch,—for cut stone coping twenty-nine dollars (29) per perch,—for cut stone in towers and southwest front gateway, fourteen dollars and fifty cents (\$14.50) per perch, and the outside gate and inside iron gate and grating with the necessary fixtures for opening and closing from the top of the wall, are included in this bid without extra charge to the State.

Payments to be made in State Auditor's warrants, bearing 8 per cent interest on monthly estimates, less (15) fifteen per cent, which is retained until the completion of the work, until the appropriation of Sixteen Thousand Dollars (\$16,000) is expended and the balance to await future appropriations of the State Legislature.

Now the conditions of this obligation are such that if the said R. McHenry and Samuel Dinsmore shall well and truly do and perform all things contained in their bids as above recited, or cause the same to be done in a good and workmanlike manner and of the best material, and according to the specifications now on record in the Warden's office, and under the supervision of the Inspectors, according to the law passed the last session of the Legislature making the appropriations for the work. And have the arched gateway at the southwest corner of the present Warden's building, and the west wall and the north wall, including the towers belonging to these walls, also the foundation of the east wall and towers completed by the first day of November next, and the east wall proper and towers completed by the first day of July, 1858, then this obligation to be null and void, otherwise to remain in full force and virtue.

It is understood between the Inspectors and Messrs. McHenry and Dinsmore, that when the appropriation of sixteen thousand

dollars is expended, that the work may then stop until the Legislature shall make another appropriation to continue the work, should Messrs. McHenry and Dinsmore so elect; provided, however, that the work, if stopped, shall be resumed again immediately after another appropriation shall be made, and completed within nine (9) months after such appropriation be made.

Witness our hand this 27th day of May, 1857.

McHENRY & DINSMORE.
PETER MILLER.

HELEN WILKES
 WHELEZ & DIMMOCKE
 PRINTED AND PUBLISHED BY
 WHELEZ & DIMMOCKE
 211 N. BROAD ST. N. Y. 1881

F. SCHEDULE OF NOTES.

NO.	DATE.	AMOUNT.	ENDORSED.	BALANCE DUE.	REGISTERED BY.
117	Apr. 9, 1857	76 72	Apr. 29, 1858 July 16, "	40 00 22 00	14 72
121	Apr. 10, "	2 00			2 00
142	June 9, "	103 40	Apr. 29, " June 15, " Aug. 9, " Apr. 19, "	52 00 15 00 22 00 26 36	14 40 23 64
155	Aug. 18, "	50 00			3 75
186	Oct. 29, "	3 75			2 00
204	Nov. 24, "	2 00			5 00
219	Dec. 24, "	5 00			72 00
221	Dec. 30, "	127 00	Aug. 31, 1858	55 00	4 00
246	Jan. 25, 1858	4 00			2 00
247	" " "	2 00			49 73
248	" 31, "	292 03	Oct. 26, 1858	242 30	141 01
254	" 19, "	163 96	Sept. 22, "	22 95	17 00
270	Mar. 1, "	17 00			149 05
282	Mar. 4, "	149 05			21 64
285	Mar. 4, "	29 00	Aug. 16, "	7 36	9 25
291	Mar. 10, "				63 20
293	Mar. 10, "				248 44
296	Mar. 1, "				32 90
300	Apr. 1, "				J. C. Atlee.
302	Apr. 21, "		Aug. 27, 1858	100 00	

Dr. E. Whinery.

T. Napers.

H. Cattermole.
H. Cattermole.

A. Kuh.
D. Walters.

J. L. Robison.
Dr. J. Claypole.

SCHEDULE OF NOTES—CONTINUED.

NO.	DATE.	AMOUNT.	ENDORSED.	BALANCE DUE.	REGISTERED BY.	
			Sept. 30, 1858	60 00	135 00	
304	Apr. 10, 1858				37 50	M. Case.
307	May 1, "	37 50	Apr. 28, "	35 55	1 95	
308	May 1, "	75 00	" " "	50 00	25 00	
312	May 1, "	32 50			32 50	A. Kuh.
315	May 1, "	37 50			37 50	
316	Apr. 1, "				37 50	
317	May 11, "				7 32	A. Kuh.
319	June 1, "				5 00	A. Kuh.
320	" " "				4 75	A. Kuh.
323	" " "				9 50	A. Kuh.
324	" " "				5 00	
325	" " "				13 50	D. Walters.
327	" " "	15 50	Apr. 28, 1859	6 55	8 95	
328	" " "				13 50	J. R. Atlee.
329	" " "				13 50	J. R. Atlee.
330	May 1, "				9 10	A. Kuh.
332	July 3, "				20 50	D. Walters.
333	June 7, "				228 46	J. L. Robison.
335	July 27, "				38 26	C. & J. Brewster.
337	Aug. 1, "				18 75	
338	Aug. 1, "				18 75	J. L. Robison.
339	Aug. 1, "				18 75	A. Kuh.
340	Aug. 1, "	18 75	Aug. 19, 1859	15 24	3 21	A. Kuh.
342	Aug. 1, "				18 75	A. Kuh.

24

343	Aug. 1, 1858				18 75	
344	" 1, "				18 75	
345	" 1, "				18 75	Louis Pappe.
‡ 346	" 1, "				25 00	M. Case.
348	June 1, "				32 20	H. Cattermole.
	Oct. "				230 66	
352	Sept. 1, "				256 98	J. L. Robison.
353	Nov. 25, "				22 00	
1	Oct. 20, "				20 63	H. Cattermole.
2	Dec. 1, "				14 90	H. Cattermole.
3	" 2, "				28 50	
4	" 7, "				25 00	
5	Sept. 1, "				37 50	R. W. Albright.
7	Oct. 1, "				37 50	Knapp & Eaton.
9	Dec. 1, "				11 82	
11	" 1, "				40 00	
12	Oct. 1, "				37 50	
13	Dec. 1, "				40 00	
14	" 1, "				150 00	
15	" 1, "				49 54	J. R. Atlee.
16	Oct. 1, "				37 50	
17	Dec. 1, "				37 50	
18	" 1, "				14 30	Knapp & Eaton.
19	Oct. 1, "				37 50	
20	Dec. 1, "				10 50	George W. Douglas.
21	Dec. 1, "				27 00	Knapp & Eaton.
22	Oct. 1, "				37 50	H. Cattermole.
23	Dec. 1, "				37 50	Chas. Fridley, Sen.

25

SCHEDULE OF NOTES.—CONTINUED.

NO.	DATE.	AMOUNT.	ENDORSED.	BALANCE DUE.	REGISTERED BY.	
24	Dec. 10, 1858			22 50	P. Miller & Son.	
25	" 11, "			40 00		
28	" 14, "			16 00		
30	" 1, "			6 00	P. Miller & Son.	
33	" 1, "			18 00	P. Miller & Son.	
34	" 1, "			7 50		
35	" 1, "			7 50		
37	" 8, "			41 98		
38	" 22, "			2 50	A. Kuh.	
39	" 22, "			16 80		
40	" 1, "			40 00	P. Miller & Son.	
42	Jan'y 1, 1859			10 15	A. Kuh.	
43	Nov. 16, 1858			229 83		
44	Dec. 9, 1858	104 00	May 7, 1859	219	101 81	E. Whinery.
46	Jan'y 1, 1859			9 00		
47	" 1, "			4 75		
48	" 1, "			4 75		
49	" 1, "			2 60	A. Kuh.	
50	" 1, "			11 10	C. & J. Brewster.	
51	" 1, "	204 38	May 6, 1859	20 50	183 88	John Scott.
52	" 1, "			20 00	Knapp & Eaton.	
53	" 1, "			7 50	R. W. Albright.	
54	" 1, "			8 50		
55	" 1, "			4 60	A. Kuh.	
56	" 1, "			14 40		

26

57	Jan. 1, 1859			27 50		
58	" 1, "			27 50	H. Cattermole.	
59	" 1, "			3 47		
60	" 1, "			6 53		
61	" 1, "			10 00	A. Kuh.	
62	" 1, "			5 00		
63	" 1, "			5 00		
64	" 1, "			10 00		
65	" 1, "			20 00	R. W. Albright.	
68	" 1, "			35 00	J. L. Robison.	
69	" 1, "			20 00		
70	" 1, "			30 00	M. Case.	
	" 18, "			285 31		
71	" 19, "			5 50	P. Miller & Son.	
72	" 19, "			34 42	A. Windmayer.	
73	" 29, "			64 68		
74	Aug. 1, 1858			147 68	J. R. Atlee.	
75	Jan. 15, 1859			265 18	J. R. Atlee.	
76	" 27, "			22 49		
77	" 1, "			234 22	M. Case.	
78	Nov. 5, 1858			500 00	P. Miller & Son.	
79	Jan. 28, 1859			500 00	P. Miller & Son.	
80	" 28, "			333 28	P. Miller & Son.	
81	" 31, "			5 40		
82	" 31, "			10 00	D. Walters.	
84	" 31, "	58 55	May 2, 1859.	33 55	25 00	J. M. Beck.
87	Feb. 5, "			6 63	Knapp & Eaton.	
88	" 5, "			5 75		

27

SCHEDULE OF NOTES—CONTINUED.

NO.	DATE.	AMOUNT.	ENDORSED.	BALANCE DUE.	REGISTERED BY.
89	Feb. 5, 1859			35 62	D. Walters.
90	" 5, "			2 50	P. Miller & Son.
91	" 5, "			2 40	P. Miller & Son.
92	" 9, "			38 11	C. & J. Brewster.
93	" 10, "			10 00	
94	" 1, "			8 84	
95	" 1, "			31 16	
96	" 1, "			8 84	
97	" 1, "			31 16	Andy Fulcher.
98	" 1, "			8 84	
99	" 1, "			12 41	
100	" 1, "			18 35	R. W. Albright.
103	" 1, "			37 50	Knapp & Eaton.
104	" 1, "			8 84	
106	" 1, "			45 00	
107	" 1, "			37 50	
108	" 1, "			37 50	Chas. Fridley, Sen.
109	" 9, "			261 12	J. L. Robison.
110	" 19, "			8 00	
111	Jan. 1, "			11 95	J. L. Robison.
112	" 1, "			37 00	
113	" 1, "			451 91	
114	Dec. 20, 1858			25 75	J. R. Atlee.
116	Jan. 1, 1859			266 81	J. L. Robison.
117	Feb. 25, "			7 00	H. Cattermole.

28

118	Oct. 15, 1858			155 55	Louis Pappe.
119	Nov. 1, "			32 36	Louis Pappe.
120	Feb. 28, 1859			8 00	Louis Pappe.
121	Mar. 1, "			35 00	M. Case.
122	Feb. 1, "			46 40	M. Case.
123	Oct. 15, 1858			17 00	Louis Pappe.
124	Mar. 1, 1859			95 37	Knapp & Eaton.
127	" 1, "			7 00	
129	" 1, "			8 00	
130	" 1, "			32 00	
131	" 1, "			8 00	P. Miller & Son.
132	" 1, "			5 00	
133	" 1, "			4 00	R. W. Albright.
134	" 1, "			8 00	H. Cattermole.
135	" 1, "			15 00	
136	" 1, "			8 00	
137	" 1, "	29 50	April 28, '59.	20 76	8 74
138	" 1, "			37 50	A. Kuh.
139	" 1, "			20 00	H. Cattermole.
140	" 1, "			17 50	Knapp & Eaton.
141	" 1, "			8 30	Knapp & Eaton.
142	" 1, "			31 70	Andy Fulcher.
144	" 1, "			4 00	
145	" 1, "			6 86	A. Kuh.
146	" 1, "			30 00	R. W. Albright.
147	" 1, "			1 89	
148	July 31, 1858			142 13	Geo. W. Douglass.
149	Nov. 5, "			24 00	

29

SCHEDULE OF NOTES—CONTINUED.

NO.	DATE.	AMOUNT.	ENDORSED.	BALANCE DUE.	REGISTERED BY.
150	Mar. 11 1859			20 00	H. & A. C. Cattermole.
151	" 11 "			25 00	J. L. Robison.
152	" 1 "			131 95	Dr. J. Claypole.
153	" 6 "			660 00	P. Miller & Son.
154	" 23 "			720 00	P. Miller & Son.
155	" 1 "			23 00	C. & J. Brewster.
156	" 30 "			100 00	C. & J. Brewster.
157	April 2 "			2 75	
158	April 1 "			16 00	
160	" 1 "			15 00	Knapp & Eaton.
161	" 1 "			16 16	
162	" 1 "			12 00	Knapp & Eaton.
163	" 1 "			10 00	
164	" 1 "			11 00	J. L. Robison.
165	" 1 "			19 00	
166	" 1 "			4 00	
167	" 1 "			3 00	A. Kuh.
168	" 1 "			26 00	
169	" 1 "			4 37	
170	" 1 "			33 45	
171	" 1 "			5 50	
172	" 1 "			15 00	
173	" 1 "			16 25	A. Kuh.
174	March 1 "			25 00	Knapp & Eaton.
175	April 1 "			3 00	A. Kuh.

30

176	April 1, 1859			34 70	C. & J. Brewster.
177	" 1, "			15 00	
180	" 1, "			7 54	T. Nabers.
181	" 1, "			11 18	A. Kuh.
182	" 1, "			28 82	Knapp & Eaton.
183	" 9, "			5 00	P. Miller & Son.
183	" 1, "			10 88	Knapp & Eaton.
184	" 1, "			36 00	Chas. Fridley, Sen.
185	" 1, "			1 50	Chas. Fridley, Sen.
186	" 14 "			2 75	
188	" 1 "			20 00	P. Miller & Son.
189	" 1 "			11 50	
190	" 15 "			5 25	
191	" 15 "			155 15	H. W. Hughes.
192	" 15 "			12 10	
193	" 15 "			26 25	R. W. Albright.
194	" 15 "			119 85	M. Case.
197	Nov. 1 1858			4 50	
198	April 2 1859			110 50	
199	" 21 "			5 00	
200	" 21 "			12 65	D. W. Henry.
201	" 21 "			12 00	
202	" 21 "			12 67	Knapp & Eaton.
203	" 21 "			7 00	Knapp & Eaton.
204	March "			2 00	
205	" "			2 50	M. Case.
206	April 27 "			5 00	
206	Jan. 27 "			4 95	

31

SCHEDULE OF NOTES—CONTINUED.

NO.	DATE.	AMOUNT.	ENDORSED.	BALANCE DUE.	REGISTERED BY.
1	May 1, 1859			411 13	G. P. Eaton.
2	" 3, "			6 00	P. Miller & Son.
3	" " "			24 00	
4	" " "			10 00	A. Kul.
5	" " "			17 00	Knapp & Eaton.
6	" " "			20 00	H. Cattermole.
7	" " "			7 00	M. Case.
8	" " "			8 58	
9	" " "			18 42	
10	" " "			10 00	J. L. Robinson.
11	" " "			12 00	
12	" " "			11 00	R. W. Albright.
13	" " "			11 00	R. W. Albright.
14	" " "			10 75	P. Miller & Son.
15	" " "			11 25	
16	" " "			22 00	
17	" " "			20 00	C. & J. Brewster.
18	" " "			13 50	C. & J. Brewster.
19	" " "			25 50	P. Miller & Son.
20	" 6, "			20 00	A. Rush.
21	" " "			43 26	D. C. Ray.
22	" " "			6 00	D. C. Ray.
23	" 7, "			27 50	
24	" " "			10 00	
25	" 11, "			9 50	

32

26	May 11, 1859			5 25	Knapp & Eaton.
27	" 13, "			13 92	H. Winters.
28	" 19, "			539 19	Knapp & Eaton.
				\$12,676 03	

NAME	AMOUNT	DATE	REMARKS
Charles Proctor	11 50		
T. E. Edwards	30 50		
W. T. Brown	20 50		
W. B. Child	15 33		
W. C. Dyer	11 50		
W. H. Proctor	100 00		
W. H. Proctor	8 58		
W. H. Proctor	31 00		
E. Proctor	4 00		
H. Proctor	4 13		
W. H. Proctor	5 00 00		
W. H. Proctor	2 00		
W. H. Proctor	11 25		
W. H. Proctor	11 25		
W. H. Proctor	8 00		
W. H. Proctor	243 00		
W. H. Proctor	159 21		
W. H. Proctor	553 00		
W. H. Proctor	4 00		
W. H. Proctor	11 52		
W. H. Proctor	144 33		
W. H. Proctor	142 00		
W. H. Proctor	312 01		
W. H. Proctor	32 50		
W. H. Proctor	55 32		
W. H. Proctor	5 100 48		
W. H. Proctor	30 10		

SCHEDULE OF INDIVIDUAL ACCOUNTS

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G.

SCHEDULE OF INDIVIDUAL ACCOUNTS.

NAMES OF	DR.	CR.	REMARKS.
McHenry & Dinsmore, Retained per centage.	390 19		Settlement pending.
Winterbotham & Jones	2,643 27	2,109 23	McH. & Dinsmore.
Mourton Case.		92 35	Disputed.
P. Miller & Son.	25 60		
J. L. Robison.		33 20	
Shaw & Castar.	3 55		
Fred'k Tamme.		315 07	
Stenger & Brother.		148 00	
Lawrence & Stenger.		144 33	
Rebecca A. Brown.		11 25	
Louis Pappe.	10 15		
Benj. Grossman.		4 00	
Leonard Cook.	7 00		Cannot be found.
Abram Kuh.		222 60	
Knapp, Stout & Co.		129 81	
J. & J. Styner.		243 00	
United States.	132 50		
H. W. Hughes.	60 27		Will probably pay.
W. B. Cooper.		8 00	
Ira Bricker.		17 50	
Henry Dietrich.		11 85	
J. H. Height.		5 00	
R. P. Lowe.		2,000 00	
H. Lindemuth.		4 13	
F. Beithan.		4 00	
Luse, Lane & Co.		31 50	
P. Inskeep, late Ward.	2,278 11		See Report.
Geo. Shedd, Inspector.	100 00		Disputed.
F. O. Dorr,	17 28		
M. P. Griffin, late D. W.	72 33		Will not pay.
R. A. Brown, Clerk.	70 28		Settlement pending.
J. F. Edwards, Arch't.		90 00	
George Baxter.		14 25	

SCHEDULE OF INDIVIDUAL ACCOUNTS—CONTINUED.

NAMES OF	DR.	CR.	REMARKS.
E. Pennington, Guard.		03	
W. G. Ray,		12 99	Settlement pending.
C. Haddock,		28 00	
J. H. Reynolds,	2 19		
A. B. Durfee,		2 00	
J. H. Cole,		26 25	
P. J. Mulvaine,		61 10	Settlement pending.
M. Zimmerman,		45 00	
Thos. Berry,		38 25	
H. H. Runnels,		37 50	
T. W. Bates,		37 50	
Peter Okell,		37 50	
Charles Jewett,		45 00	
Adam Mayers,		23 54	
C. E. Babcock,		33 00	
Nathan White, convict.		2 75	
W. Winters,		21 70	
Silas Willey,		05	
A. B. Victor,		2 25	
James Johnson,		7 10	
Jas. McAnallan,		3 50	
H. G. Stevens,		90	
James Cole,		17 59	
W. Livingstone,	63		
J. P. Albaugh,	50		
Engene Willard,		1 62	
W. W. Upton,	25		
M. Carroll,		14 40	
J. A. Davis,		3 12	
J. Newman,	1 00		
Isaac Guard,		1 00	
G. Buffington,		2 15	
J. Rhodes,		25	
J. Snyder,		45	
J. Harmon,		40	
W. Newlan,		25	
C. Norton,		96	
Mathew Burge,	1 25		
Patrick Quirk,	45		
J. Pearce,	1 25		
Jack Burns,		50	
J. G. Brown,		10	
Anthony Horn,		70	
James Bell,		1 24	

SCHEDULE OF INDIVIDUAL ACCOUNTS—CONTINUED.

NAMES OF	DR.	CR.	REMARKS.
Andy Lovett, convict.	2 55		
John Thompson, "		75	
Constantine Rhul "		1 05	
J. S. Boyd, "		2 75	
B. Brocksmitth, "		11 95	
Martin Evans, "		50	
C. H. Harvey, "		75	
Karl Kott, "		25	
J. S. Smith, "		25	
James Carroll, "	20		
John Florence, "	20		
Willis, "	10		
E. Pendeghast, "		1 71	
	\$5,821 13	\$6,169 64	

EXHIBIT

FROM IOWA PENITENTIARY INVE

General	Dr.	Cr.	Dr.	Cr.
100 178 52				
684 42				
122 47				
11 51 24				
12 31 49				
2 383 19				
584 90				
10 340 80				
47 92				
68 90				
12 678 08				
2 889 89				
682 97				
32 55				
328 25				
211 30				
973 10				
471 78				
434 55				
12 37				
104 42				
2 800 75				
747 84				
898 59				
470 03				
210 52				
1 008 94				
34 92				
97 00				
192 30				

