

REPORT

OF THE

AUDITOR OF STATE

TO THE

NINTH GENERAL ASSEMBLY OF THE STATE OF IOWA.

NOVEMBER 4, 1861.

DES MOINES:
F. W. PALMER, STATE PRINTER.
1861.

REPORT.

AUDITOR'S OFFICE, IOWA, }
DES MOINES, November 4th, 1861. }

To the General Assembly of the State of Iowa:

In pursuance of law, I have the honor of submitting the following Report, showing the condition of the several Funds of the State, and the doings of this office during the two fiscal years commencing November 7th, 1859, and ending November 3d, 1861, inclusive, containing the following exhibits:

- 1st, Receipts and disbursements of Revenue.
- 2nd, Receipts and disbursements of Saline Fund.
- 3rd, Expenditures of the State, and to what accounts charged.
- 4th, Warrants, issued, redeemed, and outstanding.
- 5th, Resources of the State.
- 7th, State Indebtedness.
- 7th, Receipts and disbursements of War and Defense Fund.
- 8th, War and Defense Fund—Warrants, issued and outstanding.
- 9th, Estimated expenditures for the two ensuing years.
- 10th, Disbursements of the Auditor's Contingent Fund.
- 11th, State Bank—Branches.
- 12th, Statement "A," delinquent tax due from counties.
- 13th, Statement "B," delinquent tax for each year in several counties.
- 14th, Statement "C," assessment and State tax for 1860.
- 15th, Statement "D," assessment and State tax for 1861.
- 16th, Remarks on Revenue.
- 17th, Statement "E," Insurance Companies.

- 18th, Receipts and disbursements of School Fund.
 19th, Statement "F," School Fund apportionment of 1860.
 20th, Statement "G," " " " " 1861.
 21st, Statement "H," Permanent School Fund in the counties.
 22nd, Statement "I," Permanent School Fund.
 23rd, Remarks relative to School Fund.

1st—RECEIPTS AND DISBURSEMENTS OF REVENUE.

1859.

Nov. 7. Balance in the Treasury this date, \$25,630 74

1860.

March 3. To am't received during quarter
 ending this day, 75,196 41 \$100,827 15

CONTRA.

March 5. By Auditor's Warrants redeemed, \$69,798 87
 " " " Interest allowed on the same, 87 82
 " " " School Fund apportionment
 warrants redeemed, 2,791 51
 " " " balance to next quarter, 28,148 95 \$100,827 15

March 5. To balance brought forward, \$28,148 95
 June 2. " amount received during quar-
 ter ending this day, 119,244 14 \$147,393 09

CONTRA.

June 4. By Auditor's warrants redeemed, \$79,012 41
 " " " Interest allowed on same, 148 97
 " " " School Fund apportionment
 warrants redeemed, 12,802 38
 " " " Balance to next quarter, 55,429 33 \$147,393 09

June 4. To balance brought forward, \$55,429 33
 Sept. 1. " amount received during quar-
 ter ending this day, 40,649 12 \$96,078 45

CONTRA.

Sept. 3. By Auditor's warrants redeemed, \$55,746 85
 " " " Interest allowed on same, 1,963 68
 " " " School Fund apportionment
 warrants redeemed, 11,491 05
 " " " Balance to next quarter, 26,876 87 \$96,078 45

Sept. 3.	To balance brought forward,	\$26,876 87	
Nov. 5.	" am't received during quarter,	41,107 89	\$67,984 76
CONTRA.			
Nov. 5.	By Auditor's warrants redeemed,	\$28,702 27	
" "	" Interest allowed on same,	120 61	
" "	" School Fund apportionment warrants redeemed,	6,954 73	
" "	" Balance to next quarter,	32,207 15	\$67,984 76
<hr/>			
Nov. 5.	To balance brought forward,	\$32,207 15	
1861.			
Jan. 7.	To amount received to this date,	69,556 32	101,763 47
CONTRA.			
Jan. 7.	By Auditor's warrant's redeemed,	\$62,444 60	
" "	" Interest allowed on same,	272 54	
" "	" School Fund apportionment warrants redeemed,	4,681 40	
" "	" Balance to next quarter,	34,364 93	\$101,763 47
<hr/>			
Jan. 7.	To balance brought forward,	\$34,364 93	
March 4.	" am't received to this date,	61,537 68	\$95,902 61
CONTRA.			
March 4.	By Auditor's warrants redeemed,	\$41,086 34	
" "	" Interest allowed on same,	526 56	
" "	" School Fund apportionment warrants redeemed,	13,890 69	
" "	" balance to next quarter,	40,399 02	\$95,902 61
<hr/>			
March 4.	To balance brought forward,	\$40,399 02	
June 3.	" am't received during quarter,	105,239 91	\$145,638 93
CONTRA.			
June 3.	By Auditor's warrants redeemed,	\$86,263 58	
" "	" interest allowed on same,	2,173 61	
" "	" School Fund warrants redeemed,	3,505 74	
" "	" balance to next quarter,	53,696 00	\$145,638 93
<hr/>			
June 3.	To balance brought forward,	\$53,696 00	
Sept. 2.	" am't received during quarter,	49,403 71	103,099 71

CONTRA.

Sept. 2.	By Auditor's warrants redeemed,	\$74,557 81	
" "	" interest allowed on same,	1,513 09	
" "	" School Fund warrants redeemed,	389 22	
" "	" balance to next quarter,	26,639 59	\$103,099 71
<hr/>			
Sept. 2.	To balance brought forward	\$26,639 59	
Nov. 4.	" amount received during the quarter,	16,824 73	\$43,464 32
CONTRA.			
Nov. 4.	By Auditor's warrants redeemed,	\$15,293 32	
" "	" interest allowed on the same,	131 87	\$15,425 19
Leaving balance in the Treasury			\$28,039 13

RECAPITULATION.

Balance in the Treasury Nov. 7, 1859,	\$25,630 74	
Amount of receipts during the two years,	578,759 91	\$604,390 65

CONTRA.

Auditor's warrants redeemed,	\$512,906 05	
School Fund apportionment warrants redeemed,	56,506 72	
Interest paid on redeemed warrants,	6,938 75	\$576,351 52
<hr/>		
Balance in the Treasury,		\$28,039 13

2D—RECEIPTS AND DISBURSEMENTS OF SALINE FUND.

1859.

Nov. 7.	To balance in Treasury this date,	\$2,423 85
---------	-----------------------------------	------------

CONTRA.

1860.

June 6.	By amount paid H. W. Lathrop, Treasurer of State University, under section 1957 of the Revision of 1860,	\$2,423 85
---------	--	------------

3d—EXPENDITURES.

Showing the amount of Warrants issued, and to what accounts charged; and other Expenditures during the two fiscal years just past.

	Amount Expended.	Amount appropri- ated & un- drawn.	Balance Pays to.
Governor's salary,	\$3726 81	\$612 09	Jan. 1, 1862
Secretary of State's salary,	3000 00	250 00	" " "
Auditor of State's salary,	3000 00	250 00	" " "
Treasurer of State's salary,	3000 00	250 00	" " "
Register of State Land office, sal.	3000 00	250 00	" " "
Secretary of Board of Educa. "	3028 32	315 35	" " "
Supreme Judges' salaries,	11,887 88	1439 12	Jan. 1, 1862
Attorney General's salary,	2,084 90	123 44	Dec. 11, 1861
Secretary of Ag. Col. & Farm, "	2000 03	416 65	March 22, 1862
Librarian's salary,	50 00		
Penitentiary Warden's salary,	2000 00	250 00	Jan. 1, 1862
" Deputy Warden's sal.,	1527 50	187 50	" " "
" Clerk's salary,	1437 50	187 50	" " "
" Chaplain's salary,	858 33	216 67	March 25, 1862
Commissioner of Emigration's salary,	1800 00	600 00	May 1, 1862
Commissioner of Emigration for publication,	500 00	500 00	" " "
Commissioner of Emigration for office rent,	875 00	225 00	" " "
District Judges' salaries,			
1st Judicial District,	3333 00	267 00	Jan. 1, 1862
2nd " "	3200 00	400 00	" " "
3rd " "	3200 00	400 00	" " "
4th " "	3333 00	267 00	" " "
5th " "	3200 34	267 00	" " "
6th " "	2936 33	666 67	Feb. '5, 1862
7th " "	3200 00	400 00	Jan. 1, 1862
8th " "	3200 00	400 00	" " "
9th " "	3200 00	800 00	" " "
10th " "	2800 00	800 00	" " "
11th " "	3166 00	300 67	" " "
District Attorneys' salaries,			
1st District,	1665 25	134 75	Jan. 1, 1862
2nd " "	1800 00	200 00	" " "
3rd " "	1600 00	200 00	" " "
4th " "	1666 00	134 00	" " "

EXPENDITURES—CONTINUED.

	Amount Expended.	Amount appropri- ated & un- drawn.	Balance Pays to.
5th "	\$ 1600 00	\$200 00	" " "
6th "	1600 00	200 00	" " "
7th "	1666 00	134 00	" " "
8th "	1666 01	134 00	" " "
9th "	1600 00	400 00	" " "
10th "	1400 00	400 00	" " "
11th "	1600 00	200 00	" " "
Governor's contingent fund,	1600 00	100 00	" " "
Extraordinary expenses of Ex- ecutive Department,	8770 63	1229 37	
Secretary of State's contin. fund	2203 23	208 30	
Auditor of State's " "	1719 00	470 67	
Treasurer of State's " "	1200 00	100 00	
Register of State Land office's contingent fund,	1498 40	627 23	
Secretary of Ag. Col. & Farm's contingent fund,	1620 89	575 95	
Adjutant General's cont. fund,	400 00		

	Expended.	Appropriated & Undrawn.
Supreme Court contingent fund,	\$ 3,514 43	\$ 10 32
Attorney General's contingent fund,	1,138 25	182 50
Secretary of Board of Education, cont. fund,	1,800 00	
Janitor's Wages,	1,020 75	79 25
Night Watchman,	334 00	166 00
Penitentiary, general support,	16,918 46	18,081 54
" guard's pay,	8,846 53	6,153 47
" past indebtedness,	38,500 00	
" for safe,	300 00	
" walls and cells,	6,970 03	
" inspector's salaries,	406 75	
Agricultural societies,	18,066 78	
" College and farm,	3,934 21	
Hospital for Insane, trustee's expenses,	904 60	
* " " " Building,	62,119 65	16,180 96
" " " Furnishing, &c.,	8,000 00	
" " " Deficiencies,	5,686 27	
" " " Am'ts due from counties,	5,664 70	644 88

EXPENDITURES—CONTINUED.

	Expended.	Appropriated & Undrawn.
Institution for Deaf and Dumb,	\$15,000 00	
“ “ Blind at Iowa City,	13,825 00	
“ “ “ at Vinton,	10,797 75	
Swamp Lands,	160 00	\$ 173 00
State Binding,	9,400 86	
State Printing,	14 755 41	
Geological Survey,	2,417 42	
Iowa Reports, W. P. Clarke,	\$4000 00	
“ “ T. F. Withrow,	5412 00	
“ “ Reporter's expenses, &c.	261 40	
Publishing Laws in Newspapers,	9,673 40	
Census of 1859,	1,637 75	
Interest on State Bonds,	152 50	4,381 30
Legislative expenses,	54,197 17	19,134 09
State Bank Commissioners' expenses,	41 62	
Commissioners of Revision,	1,271 60	
Commissioners to examine State offices,	8,306 00	
Stationery,	738 00	
Eighth General Assembly,	11,741 35	
“ “ “ special session,	64,157 74	
Board of Education,	16,043 76	
State Ware House,	1,762 38	2,602 08
Special Appropriations,	3,419 50	80 50
Distribution of Laws,	8,907 80	
Revision of 1860, Publication,	1,800 00	
Teacher's Institutes,	19,500 00	
Spirit Lake Expedition,	3,400 00	
Army of protection for North West Iowa,	1,239 50	1,760 50
Election returns, Presidential election,	34 75	465 25
Capitol building repairs,	1,612 96	
General Contingent Fund,	508 72	291 28
For Postage,	\$1846 37	
“ Fuel,	1169 77	
“ Arrest of Fugitives from justice,	594 60	
“ Abstracts of lands entered,	152 03	
“ Rent for Warehouse,	165 00	
“ Furniture, repairs, &c., in state		
offices, & Halls,	705 68	
“ Auditing Penitentiary debts,	236 50	
“ Compiling & Distributing Tp. laws,	1700 00	
“ Improvements on State Grounds,	638 80	
“ Atty's fees & expenses in State cases	858 53	
“ Repairs on State House, Roof Cu-		

EXPENDITURES—CONTINUED.

	Expended.	Appropriated & Undrawn.
pola etc.,	1168 97	
“ Sundry miscellaneous bills,	389 35	\$ 9,625 60
		1,239 60
Mileage paid by warrants issued,		\$ 5,142 69
Total amount of warrants issued,		586,913 90
Add interest paid on warrants redeemed,		6,938 75
“ mileage to Co. Treasurers by certificates,		5,087 09
Also commission to banks forwarding revenue		885 45
Total expenditures,		599,825 19

NOTE.

The Auditor's Report of Nov. 7th, 1859, stated the aggregate amount drawn from the State Treasury on account of appropriations for the insane asylum to that date, to be \$253,184 76

To which should be added amount drawn in 1856, and not debited to the institution before the date of said report, as per report of Joint Committee,

2,070 30

Making correct amount drawn to Nov. 7, 1859, \$255,255 06

To which add expenditures from Nov. 7, 1859, to Nov. 4, 1861,

62,119 65

Total expenditures on the building to Nov. 4, 1861, \$317,374 71

The said Auditor's Report showed an undrawn balance of \$5,370 91

From which deduct the above amount,

2,070 30

Leaves correct balance to Nov. 7, 1859,

\$3,300 61

To which add the appropriation of 1860,

75,000 00

Makes,

\$78,300 61

From which deduct expenditures of the last two years,

62,119 65

Leaves the present balance undrawn,

\$16,180 96

The above \$2,070 30 was drawn July 28, 1856, without any order from the Commissioners of the Asylum, and was charged to the

Institution. Learning that large amounts had been drawn directly from the State Treasury upon the Commissioners' orders, and not charged in the account in this office, such sums were, in October, 1859, debited to the account less the above amount of \$2,070 30, which, as there was no Commissioner's order for it, was supposed to have been applied upon order No. 8 or 9, of date Oct. 14, 1856.

The following are the amounts so charged in October, 1859, to wit:

On order No. 1, to F. Barns, dated March 17, 1855,	\$	100 00
" " " 2, " H. Evans, " " " "		4,325 00
" " " 3, " C.S. Clarke, " " " "		1,500 00
" " " 4, " P. Saunders, " Oct. 30, " "		2,075 00
" " " 10, " " " Oct. 14, 1856,		2,000 00
" " Nos. 8 & 9, " " " " " \$10,000 00		
Less the foregoing amount,	2,070 30	7,929 70

And for error in amount debited March 20, 1858, 50 00 |

Making amount charged up in October, 1859, \$17,979 70 |

It was an error to deduct the 2,070 30 |

And the amount should have been \$20,050 00 |

Hence the necessity of this correction to show the correct amount expended on the building.

4TH—WARRANTS.

Amount of warrants outstanding Nov. 7, 1859,	\$29,637 22
" issued during the two years,	586,913 90
Total,	616,551 12
Deduct amount redeemed,	512,906 05
Leaves now outstanding,	\$103,645 07

5TH—RESOURCES.

Balance of Revenue in the State Treasury,	\$28,039 13
" in banks in course of payment,	9,944 84
" due from counties, { \$392,349 21 }	
Less 20 per cent. estimated unavailable, { 78,469 84 }	313,879 37
Tax of 1861 reckoned on the valuation,	354,901 92
Probable tax of 1862 at 2 mills,	350,000 00
Total,	\$1,056,765 26

The above amount is deducted from the aggregate of balances due from the counties upon the supposition that a large portion of the unavailable tax is not promptly reported to this office. The reports received show the additions to revenue greater than the losses there-to, or deductions therefrom, as appears by the following statement:

ADDITIONS TO REVENUE.

Interest on delinquent taxes,	\$56,513 19
Additional assessments,	4,121 58
Amount received for peddler's licenses,	405 07
" " from sale of laws	2,594 75
Total,	\$63,634 59

DECREASE OF REVENUE.

Interest paid on Auditor's warrants,	6,938 75
Taxes certified as double and erroneous, and unavailable,	17,576 91
Balance in favor of revenue,	\$24,515 66
	\$39,118 93

6TH—STATE INDEBTEDNESS.

The State has borrowed of the Permanent School Fund the following sums, to wit:

On bonds payable May 1, 1854, (Chap. 58, Acts 1849,)	\$16,442 05
" " " Sept. 15, 1859, (" 70, " ")	6,000 00
" " " Jan. 1, 1856, (" 51, " 1851,)	2,353 70
" " " July 15, 1861, (Res. 9, extra ses. '56,)	40,000 00

And am't borrowed Jan. 1, 1857, (Chap. 3, acts '56-7,)	57,500 00
Total amount of School Fund borrowed,	\$122,295 75
Iowa 7 per cent. bonds payable in New York Jan 1, 1868, issued under chap. 7, acts of 1858,	200,000 00
Making	322,295 75
To which add amount of bonds sold under chap. 16, acts of extra session 1861, for War and Defense Fund,	86,900 00
Making total bonded debt,	\$409,195 75

7TH—RECEIPTS AND DISBURSEMENTS OF WAR AND DEFENSE FUND.

The receipts have been as follows:

1861.

July 31. Received from sale of State bonds,	\$16,500 00
Aug. 2. " " " " "	20,332 00
" 24. " " " " "	19,504 00
Sept. 2. " " " " "	3,496 00
Oct. 3. " " " " "	12,144 00
" 12. " of the United States,	80,000 00
" 23. " from sale of State bonds,	6,992 00
Nov. 2. " " " " "	2,300 00
	\$161,268 00

DISBURSEMENTS.

Sept. 2. For redemption of warrants,	\$36,802 03
" " " interest paid on the same,	8 46
Nov. 4. " redemption of warrants,	99,015 09
" " " interest paid on the same,	812 49
	\$136,638 07
Leaving balance of fund in the Treasury,	\$24,629 93

8TH—WAR AND DEFENSE—WARRANTS.

Nov. 4. Am't issued to date,	\$233,568 43
" " " redeemed by State Treasurer,	135,817 12
Leaves outstanding Nov. 4, 1861,	\$97,751 31

9TH—ESTIMATED EXPENDITURES.

For the two fiscal years commencing November 4th, 1861, and ending the first Monday in November, 1863, exclusive of extraordinary appropriations for special purposes. Also amount of appropriations undrawn, and estimated appropriations necessary to pay salaries and expenses until January 1st, 1864.

	Estimated ex- penditures.	Am't appropri- ated & undrawn.	Estimated am't of appropriation required to pay to Jan., 1864.
Governor's salary,	\$4,000 00	\$612 09	\$4,000 00
" contingent fund,	2,000 00	100 00	2,000 00
Secretary of State salary,	3,000 00	250 00	3,000 00
" contingent fund,	2,200 00	208 30	2,200 00
Auditor's salary,	3,000 00	250 00	3,000 00
" contingent fund,	2,200 00	470 67	2,200 00
Treasurer's salary,	3,000 00	250 00	3,000 00
" contingent fund,	1,400 00	100 00	1,400 00
Register's salary,	3,000 00	250 00	3,000 00
" contingent fund,	1,600 00	627 23	1,200 00
Secretary of Board of Educa- tion salary,	3,000 00	315 35	3,000 00
Secretary of Board of Educa- tion contingent fund,	1,800 00		2,000 00
Supreme Court Judge's salary,	12,000 00	1,439 12	12,000 00
" contingent fund,	3,600 00	10 32	4,000 00
Attorney General's salary,	2,000 00	123 44	2,043 56
" contingent fund,	1,200 00	182 50	1,200 00
Sec'y Ag'l Col. & Farm salary,	2,000 00	416 65	1,775 00
" contingent fund,	2,000 00	575 95	1,775 00
Janitor's & Night Watchman's wages,	2,000 00	245 25	1,875 00
District Judges' salaries,	35,200 00	4,968 34	35,050 00
" Attorneys' salaries,	17,600 00	2,336 75	17,600 00

ESTIMATED EXPENDITURES—CONTINUED.

	Estimated Expenditures.	Am't appropriated & undrawn	Estimated am't of appropriation required to pay to Jan., 1864.
Commissioner of Emigration, salary,	\$2,400 00	\$ 600 00	\$2,000 00
Commissioner of Emigration, office rent,	2,000 00	225 00	1,800 00
Commissioner of Emigration, for publication,	500 00	500 00	
Adjutant General's salary and contingent fund,	1,600 00		1,600 00
Penitentiary Warden's salary,	2,000 00	250 00	2,000 00
Penitentiary Deputy Warden's salary,	1,500 00	187 50	1,500 00
Penitentiary Clerk's salary,	1,500 00	187 50	1,500 00
“ Chaplain's “	1,000 00	216 67	882 00
“ general support,	20,000 00	18,081 54	8,000 00
“ guards' pay,	10,000 00	6,153 47	5,000 00
“ Institution for deaf and dumb,	15,000 00		15,000 00
Institution for blind; building at Vinton,	12,000 00		
Interest on State bonds, issue of 1858, and expenses,	28,420 00	7,105 00	28,420 00
Interest on School Fund borrowed,	24,459 15	12,029 09	24,459 15
Interest on War Loan bonds and exchange,	30,000 00	28,000 00	20,000 00
Board of Education,	2,000 00	2,602 08	2,000 00
Special appropriations for ordinary purposes,	10,000 00		
Ninth General Assembly,	70,000 00		
Spirit Lake expedition of 1857,	1,000 00	1,760 50	
Capitol building repairs,	60 00	291 28	
General Contingent Fund,	10,000 00	5,142 69	6,000 00
Agricultural Societies,	18,000 00	A gen'l law	for paym't.
Hospital for the Insane—Trustees expenses,	1,000 00	“	“
Hospital for the Insane—General support, \$80,000			
Less the probable dues from counties, 50,000	30,000 00	“	“
Institution for the Blind,	15,000 00	“	“
State binding,	7,000 00	“	“
State Printing,	14,000 00	“	“

ESTIMATED EXPENDITURES—CONTINUED.

	Estimated Expenditures.	Am't appropriated & undrawn.	Estimated am't of appropriation required to pay to Jan., 1864.
Iowa Reports,	\$ 8,000 00	A gen'l law	for paym't.
Publishing laws in newspapers,	1,000 00	“	“
Stationery,	12,000 00	“	“
State Bank Commissioners per diem, &c.,	1,300 00	“	“
Teachers' Institutes,	4,000 00	“	“
Mileage to Agric'al Board and Co. Treasurers, &c.,	6,000 00	“	“
Redempt'n of outstanding warrants,	103,645 07		
Total,	\$556,184 22		

10TH—DISBURSEMENTS OF THE AUDITOR'S CONTINGENT FUND.

There has been paid out of this fund for services rendered, as follows:

To Daniel Ellyson, Deputy Auditor,	\$1,600 00
“ J. T. Tubby, Clerk,	9 00
“ L. I. Coulter, “	4 00
“ J. A. Warner, “	56 00
“ C. V. Gardner, “	50 00
Total,	\$1,719 00

11TH—STATE BANK—BRANCHES.

Statement showing the balance in the several Branches of the State Bank, in course of payment Nov. 4, 1861:

Branch at Dubuque,	\$5,612 65
" " Davenport,	1,326 14
" " Iowa City,	2,774 75
" " Muscatine,	231 30
Total,	<u>\$9,944 84</u>

12TH—STATEMENT "A."

SHOWING THE BALANCES ON THE BOOKS OF THIS OFFICE, DUE FROM THE SEVERAL COUNTIES ON THE 4TH DAY OF NOVEMBER, 1861.

Adair,	\$2,453 33	Fayette,	\$1,709 25	Monona,	\$1,961 00
Adams,	1,101 52	Floyd,	2,705 42	Monroe,	2,961 05
Alamakee,	9,611 12	Franklin,	1,485 90	Mo'gom'ry	1,182 18
Appanoose,	4,961 93	Fremont,	3,329 83	Muscatine,	9,427 78
Audubon,	32 46	Greene,	1,319 95	O'Brien,	134 86
Benton,	3,942 47	Grundy,	2,149 16		
Black Hawk,	2,924 85	Guthrie,	1,684 07	Page,	2,951 20
Boone,	1,678 92	Hamilton	1,967 52	Palo Alto,	114 79
Bremer,	3,068 25	Hancock,	1,195 90	Plymouth,	290 74
Buchanan,	3,485 29	Hardin,	1,080 28	Pocahont's	646 44
Buena Vista,	6 54	Harrison,	2,026 30	Polk,	22,800 24
		Henry,	8,035 02	Pot'wa'mie	8,333 30
Butler,	2,366 61	Howard,	1,294 26	Powesheik,	1,900 57
Calhoun,	640 99	Humb'ldt	930 81	Ringgold,	2,020 92
Carroll,	419 80	Ida,	118 15	Sac,	416 81
Cass,	640 49	Iowa,	2,723 84	Scott,	6,564 66
Cedar,	5,173 74	Jackson,	5,043 10	Shelby,	549 43
Cerro Gordo,	986 02	Jasper,	11,139 44	Sioux,	351 50
Cherokee,	270 69	Jefferson,	2,329 75	Story,	2,114 70
Chickasaw,	1,690 88	Johnson,	4,781 32	Tama,	1,909 19
Clarke,	2,780 68	Jones,	4,642 09	Taylor,	2,259 16
Clay,	110 31	Keokuk,	3,958 93	Union,	1,355 88
Clayton,	6,059 85	Kossuth,	462 79	Van Buren	6,933 11
Clinton,	3,985 98	Lee,	29,731 40	Wapello,	7,461 84
Crawford,	223 54	Linn,	4,677 74	Warren,	5,932 68
Dallas,	4,490 96	Louisa,	8,403 52	Washi'gt'n	5,498 63
Davis,	1,997 08	Lucas,	6,186 15	Wayne,	4,036 60
Decatur,	3,281 85	Madison,	3,756 89	Webster,	3,263 93
Delaware,	2,865 34	Mahaska,	6,933 86	Win'ebago	1,703 32
Des Moines,	13,838 08	Marion,	7,828 81	Win'esheik	6,043 80
		Marshall,	1,939 18	Woodbury,	2,919 74
Dubuque,	46,064 47	Mills,	4,355 26	Worth,	1,271 73
Emmett,	9 71	Mitchell,	4,351 47	Wright,	1,606 32
Total,					<u>\$392,349 21</u>

The counties of Audubon, Butler, Buchanan, Clinton and Montgomery, are not charged with the tax for the year 1859, and the counties of Cass and Montgomery are not charged with the tax for the year 1860; neither the abstracts of assessments, nor the statement of the amounts of taxes for said years have been received at

this office. They have been written for, but have not yet come to hand.

From some counties we have not received reports of settlements with Ex-Treasurers. In these cases the balances are likely larger than the correct balance would be, as these reports mostly show large credits for unavailable and double and erroneous taxes. In most of these cases assurances have been given that such reports are in course of preparation, and when completed will be forwarded to this office.

The following statement shows the amount of such balances against Ex-Treasurers, all of which are included in the general balances against the several counties. In most of these cases the balance will be mostly accounted for by delinquent taxes, which passed into the hands of the successors. In some counties suits have been brought against the delinquent Treasurers, but how far they have progressed this office is not advised.

Alamakee	County,	Topliff	Ex-Treasurer,	5,889 11
Benton,	"	Filkins	" "	7,495 06
Bremer	"	Hamilton	" "	92 16
Carroll	"	Youtz	" "	211 77
Clinton	"	Allison	" "	11,458 67
Dubuque	"	Mahoney	" "	13,019 98
Fayette	"	Conkey	" "	176 00
Floyd	"	Smith	" "	2,522 22
Franklin	"	Miller	" "	338 84
Greene	"	Orr	" "	2,315 51
Harrison	"	Bonner	" "	179 28
Howard	"	Cook	" "	2,545 70
Johnson	"	Gardner	" "	92 20
Lucas	"	Wade	" "	7,041 39
Madison	"	Bishop	" "	576 96
Mills	"	Richardson	" "	1,402 97
Mitchell	"	Smith	" "	4,234 85
Monona	"	Burton	" "	969 07
Montgomery	"	Milner	" "	1,656 29
Page	"	Connor	" "	696 32
Polk	"	Dyer	" "	4,281 28
Pottawattamie,	"	Turner	" "	1,324 65
Shelby	"	Wyland,	" "	73 36
Winneshiek	"	N. Burdick	" "	1,481 64
Total				\$ 70,075 28

13TH—STATEMENT "B."

Showing the amount delinquent of each year's tax from 1857 to 1860, inclusive, in each county that has reported the delinquent tax for the several years separately; with the dates of the respective reports, from which the statement is made.

Counties.	Date of Report.	Delinquent tax of 1857 and previous years.	Delinquent tax of 1858.	Delinquent tax of 1859.	Delinquent tax of 1860.
Adair,	June 1	\$ 248 99	\$ 270 97	\$ 336 03	\$ 849 15
Alamakee,	" "	381 12	516 81	682 74	1,636 40
Bremer,	Sept. 1	287 53	303 48	272 09	840 75
Cedar,	June 1	1,218 78	508 32	553 29	1,987 33
Clarke,	Aug. 1	302 26	331 20	424 43	1,063 56
Crawford,	June 1	23 14	29 55	87 77	469 55
Dallas,	Sept. 1	368 99	416 84	362 37	1,327 99
Davis,	June 3		221 55	1,769 68	1,196 81
Delaware,	" 1	103 93	140 95	230 64	1,782 40
Dubuque,	" "	7,512 72	5,945 81	5,187 93	7,570 93
Fayette,	" "	183 41	313 82	205 67	1,669 86
Grundy,	July 1	105 92	269 16	226 64	688 09
Guthrie,	June 1	138 98	196 37	277 28	982 95
Hardin,	" "	85 00	80 00	100 00	900 00
Harrison,	" "	84 86	334 58	468 85	1,123 21
Humboldt,	" "	17 34	12 30	374 44	216 37
Iowa,	" "	319 89	316 06	366 63	1,807 51
Jackson,	" "		262 21	931 59	3,172 39
Jasper,	" 3	439 11	735 75	837 24	2,616 34
Jones,	" 1	844 48	596 14	666 77	2,190 55
Keokuk,	" 3	647 85	360 27	491 44	1,911 00
Lee,	" "	6,911 89	5,679 52	5,628 77	9,482 19
Louisa,	" 1	3,576 14	1,426 70	797 86	2,315 13
Mahaska,	" 3	769 23	827 75	985 52	2,230 50
Marion,	" 1	1,125 08	934 34	808 68	2,510 26
Mills,	" "		564 79	566 03	1,108 95
Mitchell,	July 1	276 67	417 86	433 90	1,138 02
Monroe,	June 1	253 69	362 09	390 57	1,539 43
Page,	July 1		259 75	252 57	920 26
Plymouth,	June 1		17 95	37 99	100 92
Polk,	" "	3,677 29	1,922 05	2,655 04	4,962 83
Ringgold,	Sept. 1	128 34	213 20	220 54	653 25
Story,	June 1	219 44	290 11	482 83	138 52
Wapello,	Sept. 1	621 09	669 43	832 27	1,008 19
Winneshiek,	June 1	245 54	533 75	629 39	1,895 38

STATEMENT "B."—CONTINUED.

Counties.	Date of Report.	Delinquent tax of 1857 and previous years.	Delinquent tax of 1858.	Delinquent tax of 1859.	Delinquent tax of 1860.
Woodbury,	July 1		753 45	286 70	861 76
Worth,	" "		144 15	195 92	502 97
Wright,	June 1	192 69	262 49	466 46	807 08
Total,		\$31,311 39	\$27,441 52	\$30,524 56	\$68,178 78

The foregoing statement "B," is inserted to show, so far as the data is at hand, the proportion of tax delinquent on each years taxes, and does not show the balances against the respective counties, as the balances of cash are omitted; and in some counties, our balances do not agree with those of the county officers, in which cases, efforts are being made to obtain more full reports upon which to adjust these differences. Payments have been made by some of the counties in the list, since the date of their report, so that the balance against the county is now less than the amount of delinquent taxes was at the date of such report.

14TH—STATEMENT "C."

Showing the number of acres of land assessed, the value thereof, and the aggregate value of Town property, and personal property, and the total value of taxable property in each county as reported to this office for the year 1860. Also the State tax thereon.

COUNTIES.	Acres of land.	Value of land.	Town property.	Personal property.	Total valuation.	State tax at 1½ Mills.
Adair,	343,792	944,734	13,347	33,646	991,727	1,666 41
Adams,	223,286	984,691	63,392	80,312	1,128,395	1,775 76
Alamankee,	390,986	1,483,008	146,970	324,528	1,954,506	2,918 54
Audubon,	108,520	450,667	6,884	30,954	488,505	748 93
Appannoose,						Est. 3,075 76
Benton,	455,495	2,342,948	164,372	366,061	2,873,381	4,360 97
Black Hawk,	330,584	1,667,348	335,256	282,010	2,284,614	3,540 81
Bremer,	253,579	952,884	98,111	339,419	1,390,414	2,076 37
Boone,						2,643 13
Butler,	365,849	1,396,181	87,131	141,920	1,625,232	2,451 81
Buchanan,	358,845	1,788,321	317,371	272,812	2,378,504	3,606 08
Buena Vista,						Est. 64 66
Calhoun,	159,131	495,344	2,323	6,322	503,989	887 70
Carroll,		400,782		10,598	411,380	578 61
Cass,						Est. 1,550 90
Cedar,	362,103	2,366,174	246,496	543,375	3,156,045	4,777 63
Cerro Gordo,						1,510 09
Cherokee,	63,220	165,280	3,590	1,791	170,661	249 78
Chickasaw,	313,713	965,736	108,249	130,483	1,204,468	1,823 82
Clark,	271,372	1,174,598	90,373	273,672	1,538,643	2,318 10

AUDITOR'S REPORT.

Clayton,	474,298	2,105,344	550,751	736,464	3,392,559	5,781 02
Clinton,	426,571	3,562,057	1,481,807	867,205	5,911,069	8,982 86
Crawford,		563,894	10,105	11,720	585,719	912 62
Clay,						Est. 350 00
Dallas,	354,604	1,758,667	62,575	237,092	2,058,334	3,248 58
Davis,	304,830	1,859,354	140,102	728,086	2,727,542	3,409 42
Decatur,	319,812	1,297,399	90,463	292,642	1,680,504	2,519 54
Delaware,	358,749	1,862,918	143,297	404,270	2,410,485	3,635 13
Des Moines,	251,649	2,986,654	2,215,330	1,268,138	6,470,122	9,899 57
Dickenson,				8,191	8,191	12 29
Dubuque,	381,905	3,232,867	3,620,371	1,911,650	8,764,888	13,065 28
Fayette,	455,018	1,693,883	170,979	359,667	2,224,529	3,341 11
Floyd,	316,603	980,495	137,818	114,409	1,232,722	1,825 03
Franklin,						1,724 66
Fremont,	254,093	972,707	50,865	309,039	1,332,611	1,979 53
Green,	304,837	914,176	19,600	64,577	998,353	1,497 52
Grundy,	317,254	881,084	2,365	18,070	901,519	1,361 49
Guthrie,	346,975	1,000,216	27,254	150,936	1,178,406	1,863 83
Hamilton,	301,281	1,002,407	94,793	69,849	1,167,049	1,763 70
Harrison,	288,620	809,640	29,318	196,709	1,035,667	1,733 00
Hardin,	337,125	1,159,809	151,750	163,354	1,474,913	2,320 56
Henry,	268,841	2,244,291	689,655	954,821	3,888,767	5,892 42
Howard,						Est. 1,380 00
Humboldt,	176,697	520,691	7,018	16,601	544,310	473 85
Hancock,	354,596	921,284		4,055	925,339	1,388 00
Ida,		203,152		1,084	204,236	218 44
Iowa,	363,795	2,169,850	113,171	364,183	2,647,204	3,973 69
Jackson,	398,353	2,522,491	411,353	709,967	3,643,811	5,553 07

AUDITOR'S REPORT.

STATEMENT "C."—CONTINUED.

26

COUNTIES.	Acres of Land.	Value of land.	Town Property.	Personal Property.	Total Valuation.	State tax at 1 1/2 Mills.
Jasper,	444,778	\$2,282,173	\$170,376	\$569,185	\$3,021,734	\$4,694 81
Jefferson,	268,393	2,095,739	321,127	697,443	3,114,309	4,794 80
Johnson,	382,990	2,797,024	990,434	797,352	4,584,810	6,892 24
Jones,	358,676	1,620,242	159,743	466,572	2,246,557	4,020 59
Keokuk,	364,455	2,058,276	162,322	708,774	2,929,372	4,287 06
Kossuth,						Est. 540 00
Lee,	310,036	3,769,526	3,364,040	1,114,270	8,247,836	13,046 55
Linn,	450,336	3,256,261	804,004	925,980	4,986,245	7,479 36
Louisa,	249,266	1,907,837	288,529	617,443	2,813,809	4,228 52
Lucas,	266,671	1,060,088	139,857	236,656	1,436,601	2,175 46
Madison,	354,801	1,479,033	144,479	352,178	1,975,690	2,993 83
Mahaska,	357,978	2,165,224	433,752	786,477	3,385,453	5,101 77
Marion,	355,778	2,177,375	389,747	713,280	3,280,402	4,918 44
Marshall,	359,155	1,172,584	123,894	301,280	1,597,758	3,180 00
Mills,	214,080	941,398	235,040	281,602	1,458,040	2,172 45
Mitchell,	299,257	883,246	124,448	127,091	1,134,785	1,711 49
Monroe,	231,939	1,147,074	90,054	413,123	1,650,261	2,475 37
Monona,	216,468	567,459	37,320	37,544	642,323	979 44
Montgomery,						Est. 1,100 00
Muscatine,	265,888	2,998,315	1,343,667	995,494	5,337,476	8,154 19
O'Brien,	112,362	337,086		500	337,586	506 00
Page,	286,700	921,960	70,249	242,220	1,234,429	1,836 89
Plymouth,	49,169	147,509	16,405	5,170	169,084	245 80
Polk,	339,507	2,661,097	1,903,033	698,145	5,262,275	7,633 04

AUDITOR'S REPORT.

Pottawattamie,	493,479	2,115,123	718,681	303,054	3,136,858	4,445 68
Palo Alto,	25,954	75,128		4,151	79,279	118 60
Pocahontas,	157,702	641,339		2,747	644,086	930 19
Poweshiek,	368,821	1,384,019	126,142	251,250	1,761,411	2,682 18
Ringgold,	339,353	1,059,215	21,582	102,899	1,183,696	1,768 89
Scott,	282,251	3,494,386	3,304,968	911,300	7,710,654	11,528 48
Shelby,	201,667	681,106	7,296	41,097	729,499	1,102 56
Sioux,	174,795	349,590		175	349,765	520 64
Story,	340,411	1,025,028	62,974	119,012	1,207,014	1,823 28
Sac,	96,683	270,569	20,669	9,793	301,031	467 72
Tama,	456,052	1,637,775	86,334	192,670	1,916,779	2,875 24
Taylor,	327,164	1,049,770	25,840	115,837	1,191,497	1,798 19
Union,	269,854	905,213	46,233	86,548	1,037,994	1,542 37
Van Buren,	298,556	2,252,490	378,616	940,385	3,571,491	5,415 61
Wapello,	216,254	2,223,471	772,450	878,458	3,874,379	5,251 16
Warren,	351,455	2,117,024	183,786	519,433	2,820,243	4,233 68
Washington,	355,107	2,826,067	356,890	935,915	4,118,872	6,307 00
Wayne,	333,447	1,461,832	68,455	251,311	1,781,598	2,672 39
Webster,						1,774 52
Winnesheik,	450,067	1,653,229	181,672	442,178	2,277,079	3,552 22
Woodbury,	239,216	662,252	405,675	107,125	1,175,052	1,842 31
Wright,	305,667	879,975	48,122	20,083	948,180	1,649 95
Winnebago,	233,809	818,330	5,664	3,889	827,883	1,018 52
Worth,	233,693	613,698	5,126	20,037	638,861	957 55
Total	24,376,227	\$123,447,181	\$30,044,300	\$30,147,858	\$183,639,339	\$290,078 30

AUDITOR'S REPORT.

27

Showing the number of acres of land assessed, the average value per acre, and the aggregate valuation after equalization; also the aggregate value of town property and of personal property, and total valuation of taxable property, and the State tax thereon in each county for the year 1861.

COUNTIES.	Acres of Land.	Value per acre.	Value of land.	Town property.	Personal property.	Total Valuation.	Tax at 2 mills.
Adair,	335,724	\$2 69	\$ 959,641	\$ 15,602	\$ 35,217	\$1,010,460	\$2,020 92
Adams,	232,718	3 41	793,936	47,228	84,918	926,082	1,852 16
Alamakee,	397,493	4 05	1,613,235	212,093	349,258	2,174,586	4,349 17
Appanoose,	310,029	4 58	1,421,719	103,141	519,859	2,044,719	4,089 44
Audubon,	107,960	2 78	308,464	5,192	32,652	346,308	692 62
Benton,	450,699	4 79	2,160,030	119,477	377,186	2,656,693	5,313 39
Black Hawk,	352,511	4 77	1,680,539	406,743	615,412	2,702,694	5,405 39
Boone,	356,255	3 83	1,368,372	91,136	179,871	1,639,379	3,278 76
Bremer,	265,441	4 10	1,088,091	85,881	184,488	1,358,460	2,716 92
Buchanan,	356,690	4 86	1,734,096	294,721	278,766	2,307,583	4,615 17
Buena Vista,	14,030	2 37	33,231		1,570	34,801	69 60
Butler,	354,541	3 54	1,257,801	75,365	140,169	1,473,335	2,946 67
Calhoun,	203,123	2 44	496,375	1,987	5,688	504,050	1,008 10
Carroll,	205,346	2 01	413,666	3,841	14,175	431,682	863 36
Cass,	330,345	2 78	920,588	42,355	77,729	1,040,672	2,081 34
Cedar,	363,362	6 40	2,324,460	198,704	639,599	3,162,763	6,325 52
Cerro Gordo,	358,321	2 38	851,599	23,863	32,009	907,471	1,814 94
Cherokee,	64,082	2 37	151,947	3,618	2,354	157,919	315 84
Chickasaw,	315,346	2 97	936,853	60,132	122,439	1,119,424	2,238 85
Clark,	276,000	3 93	1,085,769	89,154	329,314	1,504,237	3,008 47

AUDITOR'S REPORT.

Clay,	113,297	1 67	188,828	7,733	4,146	200,707	401 41
Clayton,	474,732	4 96	2,354,962	600,563	810,183	3,765,708	7,531 42
Clinton,	428,937	6 45	2,769,513	931,159	883,221	4,583,893	9,167 78
Crawford,	200,412	2 81	563,265	6,500	16,015	585,780	1,171 56
Dallas,	337,895	4 27	1,444,964	57,251	212,727	1,714,942	3,429 88
Davis,	312,612	5 18	1,618,536	101,839	713,899	2,434,274	4,868 55
Decatur,	318,826	3 88	1,238,011	67,386	311,372	1,616,769	3,233 54
Delaware,	361,765	4 59	1,663,321	142,095	521,226	2,326,642	4,653 28
Des Moines,	248,402	8 21	2,040,155	1,990,473	1,233,547	5,264,175	10,528 35
Dickinson,	7,167	1 70	12,263		9,734	21,997	43 99
Dubuque,	382,670	7 49	2,867,472	2,698,276	1,563,929	7,129,677	14,259 35
Emmett,	4,195	1 90	7,951		6,693	14,644	29 29
Fayette,	457,412	4 02	1,846,005	175,736	364,629	2,386,370	4,772 74
Floyd,	313,179	2 35	736,402	104,305	129,212	969,919	1,939 84
Franklin,	356,803	2 70	962,453	8,187	45,281	1,015,921	2,031 84
Fremont,	261,873	3 66	960,651	67,442	298,356	1,326,449	2,652 90
Grundy,	309,844	2 26	702,607	3,495	29,753	735,855	1,471,71
Guthrie,	337,023	2 76	931,456	26,554	138,672	1,096,682	2,193 36
Green,	301,161	2 41	727,772	16,879	60,842	805,493	1,610 99
Hamilton,	301,388	2 48	749,132	69,645	61,144	879,921	1,759 84
Hancock,	332,475	2 06	683,694	6,914	6,655	697,263	1,394 53
Hardin,	348,886	3 33	1,162,453	115,162	164,236	1,441,851	2,883 70
Harrison,	343,970	2 59	890,793	36,953	163,839	1,091,585	2,183 17
Henry,	272,306	7 20	1,961,370	489,101	866,298	3,316,769	6,633 54
Howard,	302,437	2 62	791,930	32,896	85,885	910,711	1,821 42
Humboldt,	115,817	2 51	291,290	3,881	13,521	308,692	617 38
Ida,	59,871	2 00	119,742		1,964	121,706	243 41
Iowa,	369,342	5 45	2,015,341	102,271	572,584	2,690,196	5,380 39

AUDITOR'S REPORT.

COUNTIES.	Acres of land.	Value per acre.	Value of land.	Town property.	Personal property.	Total Valuation.	Tax at 2 mills.
Jackson,	393 425	\$ 6 33	\$ 2,493,192	\$ 388,183	\$ 691,447	\$ 3,572,772	\$ 7,145 54
Jasper,	436 343	4 98	2,173,470	197,142	622,617	2,993,229	5,986 46
Jefferson,	275 622	6 81	1,878,483	283,398	820,400	2,982,281	5,964 56
Johnson,	379 715	6 50	2,468,159	953,678	1,098,057	4,519,894	9,039 79
Jones,	358 353	5 27	1,890,581	166,910	521,660	2,579,151	5,158 30
Keokuk,	353 978	4 81	1,704,764	77,737	664,860	2,447,361	4,894 72
Kossuth,	148 442	2 08	308,462	16,284	13,710	338,456	676 91
Lee,	312 150	8 45	2,640,225	2,873,663	1,781,712	7,295,600	14,591 20
Linn,	452 310	7 11	3,218,742	738,259	956,183	4,913,184	9,826 37
Louisa,	244 722	5 98	1,465,544	192,678	597,829	2,256,051	4,512 10
Lucas,	268 909	4 34	1,163,736	118,699	289,476	1,571,911	3,143 82
Madison,	360 853	4 03	1,457,410	130,146	398,312	1,985,868	3,971 73
Mahaska,	353 420	5 91	2,087,100	304,548	843,799	3,235,447	6,470 89
Marion,	347 119	5 92	2,055,901	311,915	775,246	3,143,062	6,286 12
Marshall,	366 509	4 04	1,480,315	129,095	272,634	1,882,044	3,764 09
Mills,	225 487	3 52	793,035	120,046	252,556	1,165,637	2,331 27
Mitchell,	294 087	2 71	796,311	79,120	128,882	1,004,313	2,008 63
Monona,	239 700	2 33	569,619	51,393	44,550	665,562	1,331 12
Monroe,	267 247	5 05	1,349,836	103,050	438,748	1,891,634	3,783 27
Montgomery,	163 401	3 18	520,690	16,698	61,048	598,436	1,196 87
Muscatine,	281 000	7 30	2,050,027	1,025,548	1,030,996	4,106,571	8,213 14
O'Brien,							
Page,	302 226	3 32	1,006,379	61,930	227,557	1,295,866	2,591 73
Palo Alto,							

Plymouth,	44 170	2 07	90,740	5,002	6,023	101,765	203 53
Pocahontas,	188 280	1 96	376,560		5,342	381,902	763 80
Polk,	344 903	5 97	2,061,112	1,331,800	754,593	4,147,505	8,295 01
Pottawattamie,	437 457	3 01	1,320,710	842,390	336,340	2,499,440	4,998 88
Poweshiek,	374 465	4 16	1,559,478	113,278	258,218	1,930,974	3,861 95
Ringgold,	345 921	2 75	1,061,642	18,638	83,614	1,163,894	2,327 79
Sac,	108 050	2 29	247,300	12,199	9,124	268,625	537 25
Scott,	283 688	8 41	2,386,133	2,244,602	1,011,593	5,642,328	11,284 66
Shelby,	203 719	2 58	525,312	16,004	30,034	571,350	1,142 70
Sioux,	174 260	1 80	313,668		175	313,843	627 69
Story,	341 144	2 82	964,477	48,794	121,759	1,135,030	2,270 06
Tama,	457 356	4 02	1,840,892	88,095	203,774	2,132,761	4,265 52
Taylor,	309 211	2 87	887,813	40,254	166,747	1,094,814	2,189 63
Union,	248 256	3 03	751,920	39,386	105,154	896,460	1,792 92
Van Buren,	303 238	7 48	2,270,822	377,920	867,989	3,516,731	7,033 46
Wapello,	268 217	6 78	1,821,830	519,796	1,334,294	3,675,920	7,351 84
Warren,	360 345	5 42	1,978,115	158,856	481,547	2,618,518	5,237 04
Washington,	357 224	7 11	2,540,563	357,568	970,371	3,868,502	7,737 00
Wayne,	352 677	3 57	1,261,154	14,841	170,560	1,446,555	2,893 11
Webster,	411 210	2 88	1,185,124	110,708	91,428	1,387,260	2,774 52
Winnebago,	193 379	2 25	434,637	3,761	2,998	441,396	882 79
Winneshiek,	434 238	3 96	1,722,331	180,992	505,276	2,408,599	4,817 20
Woodbury,	228 070	2 35	537,735	218,664	113,408	869,807	1,739 61
Worth,	235 849	2 50	589,255	3,748	23,416	616,419	1,232 84
Wright,	332 229	2 66	885,246	16,127	16,995	918,368	1,836 73
Total,	27,787,287		\$119,089,294	\$24,846,422	\$33,515,287	\$177,451,003	\$354,901 92

16TH—REMARKS ON REVENUE.

The revenue act passed in 1860 requires the interest on delinquent taxes to be charged up to the Treasurer, monthly in advance of collection. Said law evidently contemplates that such delinquent interest shall be also charged upon the books of this office, otherwise our accounts and those of the county offices would not agree. In accordance with this view of the law, the County Clerks have been instructed to open their accounts and report to this office by their semi-annual reports of Treasurer's accounts, in such manner as to show the amount of each year's tax delinquent, and the interest charged upon the same; and forms for such accounts and reports have been furnished.

A few of the county officers have complied with these instructions, and where such is the case, the interest so charged up on delinquent taxes is included in the balance due, shown by statement "A."

The accounts or reports for most of the counties, are in such a condition that it is impracticable to charge up from them the interest on delinquent tax. It is suggested that the law should either designate a definite manner and form of keeping the accounts and making these reports, or otherwise give to this office the authority to determine the same.

It is impossible to keep the accounts correctly and with proper uniformity, as to what they comprise, until reports are received from the several counties similar in form, or at least containing substantially items of the same character. There has no doubt been considerable loss sustained by the State, and to other tax funds, from the want of the proper check account of interest on delinquent taxes, which would be avoided by requiring more explicit and complete accounts.

The present penalty for non-payment of taxes is insufficient to produce prompt payment; and the thirty per cent. added at sale does not cause the lands to sell in many counties. Hence the aggregate amount of delinquent taxes is yearly increasing. It is worthy of consideration, whether it would not be well to increase the penalty for non-payment, and authorize the county to bid off property at tax sale, when there are not other bidders, and account to the State for the amount of the State tax, receiving the penalty as a remunera-

tion for the funds advanced. The penalty should attach to the delinquent property on the sale day, whether sold, or not sold, for want of bidders.

In pursuance of Section 800 of the Revision of 1860, the Treasurers of those counties in proximity to the several branches of the State Bank, so far as the branches would consent to receive and forward revenue for the compensation fixed by law, have been directed to make their payments through such branches, when such direction would evidently lessen the expense of the transmission of the revenue to the Capitol.

The monthly reports of the several branches of the State Bank are received at this office, as provided by Section 1675 of the Revision of 1860.

The appropriations by chapter 135, acts of 1860, were made for the two years ending Dec. 31, 1861. The amount appropriated for salary of Attorney General is deficient \$43,56; and there will be a deficiency in the Contingent Fund of the Supreme Court, there being only \$10,32 now undrawn, and the expenses of two terms of the Court yet to meet.

The increased business in this office arising from the war, has made it necessary to have, at times, an additional clerk; and as this may continue, the amount for clerk's pay has been increased in the estimated expenditures to \$2,200, for the two years ending December 31, 1863.

Showing the Insurance Companies which have complied with the laws in relation thereto, their capital stock, liabilities, etc., for the year 1861.

NAMES OF COMPANIES.	Location.	Date of statement.	Capital.	Capital paid in.	Total assets.	Liabilities.
Ætna Insurance Company,	Hartford, Conn.,	Jan. 1, 1861,	\$1,500,000	\$1,500,000	\$2265 175 32	\$184,676 64
Atlantic " "	Brooklyn, N. Y.,	" " "	150,000	150,000	249,942 67	6,711 50
Arctic " "	New York,	" " "	250,000	250,000	298,613 56	20,029 43
American " "	Dubuque, Iowa,	July " "	Mutual	Company.	15,390 40	863 67
City Fire " "	Hartford, Conn.,	Jan. " "	250,000	250,000	335,022 96	36,999 29
" " " "	New Haven, " "	" " "	500,000	200,000	323,052 11	56,146 91
Charter Oak Fire & Mr. Ins. Co.,	Hartford, " "	" " "	300,000	300,000	310,235 19	25,829 91
Continental Insurance Co.,	New York,	" " "	500,000	500,000	1,024,752 28	29,467 89
Charter Oak Fire & Mr. Ins. Co.,	Hartford, Conn.,	" " "	300,000	300,000	310,235 19	25,829 91
Connecticut Fire Ins. Co.,	" " "	" " "	200,000	200,000	232,971 81	2,833 33
Fulton " " "	New York,	" " "	200,000	200,000	264,333 89	5,561 50
Goodhue " " "	" " "	" " "	200,000	200,000	236,572 53	12,400 00
Girard Fire & Marine Ins. Co.,	Philadelphia, Pa.	" " "	200,000	200,000	318,723 68	14,842 68
Hartford Fire Ins. Co.,	Hartford, Conn.,	" " "	500,000	500,000	963,771 52	85,706 48
Home Ins. Co.,	New York,	" " "	1,000,000	1,000,000	1,495,409 84	112,991 82
Humboldt Fire Ins. Co.,	" " "	" " "	200,000	200,000	245,995 77	8,275 00
Iowa Mutual Ins. Co.,	Wyoming, Iowa,	July " "			21,019 39	
Independence " "	Independence, " "	" " "			4,568 86	
Iowa " " "	Oskaloosa, " "	" " "	32,500	8,250	34,438 79	
LaFayette Fire " "	Brooklyn, N. Y.,	Jan. " "	150,000	150,000	173,802 09	5,400 00
Lorillard " " "	New York	" " "	500,000	500,000	577,151 73	14,430 55
Lamar " " "	" " "	" " "	300,000	300,000	345,808 47	28,500 00

AUDITOR'S REPORT.

Liverpool & London Fire & Life	branch in N. Y.	" " "	10,000,000		898,251 60	59,500 00
Metropolitan Fire Ins. Co.,	New York,	" " "	300,000	300,000	386,142 95	36,670 59
Merchants' Ins. Co.,	Hartford, Conn.,	" " "	200,000	200,000	256,260 36	24,983 62
Mo. State Mutual Fire & Marine	St. Louis, Mo.,	" 26, "	Mutual	Company.	286,207 15	54,330 38
Manhattan Fire Ins. Co.,	New York,	" 1, "	250,000	250,000	361,737 30	9,655 00
New England Fire & Mr. Ins. Co.	Hartford, Conn.,	" " "	200,000	200,000	246,409 35	25,417 03
North American Fire Ins. Co.,	" " "	" " "	300,000	300,000	356,492 26	22,680 31
Niagara " " "	New York,	" " "	200,000	200,000	305,066 36	8,960 09
North Western Ins. Co.,	Oswego, N. Y.,	" " "	150,000	130,199	301,014 94	44,654 43
North American Fire Ins. Co.,	New York,	" " "	250,000	250,000	303,007 44	28,463 85
Peoria Marine & Fire Ins. Co.,	Peoria, Ill.,	" " "	500,000	300,000	323,843 79	16,000 00
Phoenix Ins. Co.,	Hartford, Conn.	" " "	400,000	400,000	553,132 83	52,608 41
Phenix Fire Ins. Co.,	Brooklyn, N. Y.,	" " "	200,000	200,000	282,859 86	28,095 93
Security " " "	New York,	" " "	500,000	500,000	639,818 05	28,400 00
Springfield F. & M. Ins. Co.,	Spr'gfi'd, Mas.,	" " "	200,000	200,000	432,339 04	16,121 75
Western Mass. " " "	Pittsfield,	" " "	150,000	150,000	213,317 03	20,413 54
Denmark Mutual Fire Ins. Co.,	Denmark, Iowa,	July " "	Mutual	Company.	8,176 85	

AUDITOR'S REPORT.

SCHOOL FUND.

18TH—RECEIPTS AND DISBURSEMENTS OF SCHOOL FUND.

State Treasurer, John W. Jones, in acc't with 5 per cent Fund,
To am't on hand Nov. 7, 1859 and due Van
Buren County on apportionment of 1859, \$ 997 00
Oct. 31, 1860, By this amount paid Treas-
urer of Van Buren County, \$ 997 00

State Treasurer in account with Temporary School Fund,
Nov. 7, 1859, To balance on hand, \$ 100 00
Jan. 28, 1860, To amount received of J. E.
Neal, on Note, 500 00
Feb. 13, To amount received of W. A. Thurs-
ton on Note, 100 00
Feb. 13, To amount received of F. M. Hos-
selton, on Note, 50 00
Dec. 14, To amount received of State Inter-
est on loans, 9,880 39
Jan. 21, 1861 To amount received of F. M.
Hosselton on Note, 50 00
Feb 1, do, To amount received of J. E.
Neal, on Note, 500 00
June 27, 1861, To amount received of State
Interest on Loans, 15,482 41
July 11, 1861, To amount received of W. A.
Thurston, on Note, 104 79
\$26,767 59

CONTRA.

Dec. 14, 1861, By amount included in the
apportionment of March last, and trans-
ferred to Revenue to reimburse the same
for Warrants issued under Sections 1967
and 1969 of Revision of 1860, 10,630 36
June 27, 1861, By amount included in ap-
portionment, March, 1861, as above, 16,032 41 \$26,662 80
Leaving balance now on hand, \$104 79

19TH—STATEMENT "F."

Statement of the annual apportionment of the interest on the Permanent School Fund among the several
counties of the State, made by the Auditor of State March 15th, 1860.

COUNTIES.	No. of youth.	Int. report'd delinq't	Int. report'd collect'd	Amount apportioned	Warrants on revenue	Excess in Counties.
Adair,	350	\$ 484 22	\$ 195 79	\$ 206 50	\$ 10 71	\$ 132 91
Adams,	510	142 67	433 81	300 90		5,015 29
Alamakee,	3,881	11,261 02	7,305 08	2,289 79		
Appanoose,	4,502	1,526 95	1,083 58	2,656 18	1,572 60	
Audubon,	141	633 42	38 47	83 19	44 72	
Benton,	3,196	5,693 82	2,247 15	1,885 64		361 51
Black Hawk,	2,444	3,221 70	2,802 50	1,441 96		1,360 54
Boone,	1,573	1,533 11	911 84	928 07	16 23	
Bremer,	1,589	4,082 98	3,007 75	937 51		2,070 24
Butler,	1,282	1,579 88	500 03	756 38	256 35	
Buchanan,	2,432	661 76	1,185 86	1,434 88	249 02	
Calhoun,	42	None.	7 48	24 78	17 30	
Carroll,	119	87 13	124 24	70 21		54 03
Cass,	474	80 98	114 55	279 66	165 11	
Cedar,	4,726	2,304 52	4,240 90	2,788 34		1,452 56
Cerro Gordo,	312	963 70	564 88	184 08		380 80
Cherokee,	28	No fund.		16 52		
Chickasaw,	1,419	3,091 00	911 17	837 21		73 96
Clarke,	2,032	2,292 75	2,671 60	1,198 88		1,472 72
Clayton,	6,869	4,370 82	3,883 39	4,052 71	219 32	
Clinton,	6,117	6,377 39	1,983 40	3,603 13	1,619 73	
Crawford,	165		501 05	97 35		403 70

STATEMENT "F,"—CONTINUED.

38

COUNTIES.	No. of youth.	Int. report'd delinq'nt	Int. report'd collect'd	Amount apportioned	Warrants on revenue	Excess in Counties.
Dallas,	1,835	\$2,169 10	\$2,303 65	\$1,082 65		\$1,221 00
Davis,	5,652	1,670 92	1,970 72	3,334 68	\$1,363 96	
Decatur,	3,425	5,671 57	4,112 43	2,020 75		2,091 68
Delaware,	3,875	2,460 72	3,008 13	2,286 25		721 88
Des Moines,	7,330	3,063 94	1,675 17	4,324 70	2,649 53	
Dickinson,	33	No fund.		19 47	19 47	
Dubuque,	10,326	5,778 55	2,477 28	6,092 34	3,615 06	
Fayette,	4,348	7,010 14	3,285 30	2,565 32		719 98
Floyd,	1,253	4,299 98	1,585 06	739 27		845 79
Franklin,	430	562 89	289 45	253 70		85 75
Fremont,	1,534	412 85	425 48	905 06	479 58	
Greene,	570	562 08	289 99	336 30	46 31	
Grundy,	295			174 05	174 05	
Guthrie,	1,219	379 15	568 03	719 21	151 18	
Hamilton,	583	3,281 14	465 09	343 97		121 12
Hancock,	55	No fund.		32 45	32 45	
Hardin,	1,973	7,730 01	1,063 15	1,164 07	100 92	
Harrison,	1,132	1,004 79	763 76	667 88		95 88
Henry,	6,167	3,359 99	1,361 90	3,638 53	2,276 63	
Howard,	1,100	2,637 63	1,664 53	649 00		1,015 53
Humboldt,	121	749 83	138 06	71 39		66 67
Iowa,	2,776	3,279 19	4,740 32	1,637 84		3,102 48
Jackson,	6,927	1,890 51	2,531 77	4,086 93	1,555 16	
Jasper,	3,555	1,720 27	1,688 97	2,096 86	407 89	
Jefferson,	6,075	618 61	2,160 48	3,584 25	1,423 77	

AUDITOR'S REPORT.

Johnson,	6,201	2,960 13	2,047 38	3,658 59	1,611 21	
Jones,	5,009	5,300 42	3,532 81	2,955 31		577 50
Keokuk,	5,183	526 15	1,622 87	3,057 97	1,435 10	
Kossuth,	172	811 25	258 98	101 48		157 50
Lee,	10,203	3,682 08	2,948 86	6,019 77	3,070 91	
Linn,	7,028	2,881 52	3,964 12	4,146 52	182 40	
Louisa,	4,329	3,096 87	1,014 47	2,554 11	1,539 64	
Lucas,	2,029	2,773 55	233 38	1,197 11	963 73	
Madison,	2,862	1,148 55	1,761 61	1,688 58		73 03
Mahaska,	5,743	1,919 02	2,092 68	3,388 37	1,295 69	
Marion,	6,485	1,733 79	1,719 72	3,826 15	2,106 43	
Marshall,	2,163	1,057 59	1,702 06	1,276 17		425 89
Mills,	1,588	1,308 31	951 22	936 92		14 30
Monona,	264	None.	None.	155 76	155 76	
Mitchell,	1,096	No report.	* 646 64	646 64		
Monroe,	3,606	1,199 54	1,221 94	2,127 54	905 60	
Montgomery,	405	793 99	700 21	238 95		461 26
Muscatine,	5,332	1,540 69	1,530 84	3,145 88	1,615 04	
Page,	1,514	2,420 66	1,583 83	893 26		690 57
Plymouth,	26	No fund.		15 34	15 34	
Polk,	4,056	2,397 54	1,405 81	2,393 04	987 23	
Pottawattamie,	1,610	520 74	453 69	949 90	496 21	
Poweshiek,	2,089	6,099 63	3,477 46	1,232 51		2,244 95
Ringgold,	918	1,216 95	1,944 77	541 62		1,403 15
Sac,	107	35 38	14 40	63 13	48 73	
Scott,	7,842	1,383 77	2,396 14	4,626 78	2,230 64	
Shelby,	280	76 78	263 44	165 20		98 24
Story,	1,484	2,540 92	1,140 56	875 56		265 00

AUDITOR'S REPORT.

39

COUNTIES.	No. of youth.	Int. report'd delinq'nt	Int. report'd coll'd	Amount apportioned	Warrants on revenue	Excess in Counties.
Tama,	1,962	\$3,713 53	\$2,913 89	\$1,157 58		\$1,756 31
Taylor,	1,305	No report.	* 100 00	769 95	\$ 669 95	
Union,	748	1,345 70	1,395 48	441 32		954 16
Van Buren,	6,639	1,322 74	2,100 12	3,917 01	1,816 89	
Wapello,	5,994	1,164 20	1,929 87	3,536 46	1,606 59	
Warren,	4,304	1,330 26	1,248 00	2,539 36	1,291 36	
Washington,	5,364	1,812 53	1,654 32	3,164 76	1,510 44	
Wayne,	2,210	3,356 96	1,259 26	1,303 90	44 64	
Webster,	957	3,211 41	677 29	564 63		112 66
Winnebago,	46	No fund.		27 14	27 14	
Winneshiek,	4,255	4,021 21	4,007 49	2,510 45		1,497 04
Woodbury,	319	253 13	102 55	188 21	85 66	
Worth,	190	No fund.		112 10	112 10	
Wright,	236	614 15	269 27	139 24		130 03
Total by counties,	240,934	\$175,318 02	\$131,520 67	\$142,151 06	\$44,308 00	\$33,677 61
Add int. received on Eads loans included,			750 00			750 00
“ “ on State loans of School Fund,			9,880 39			9,880 39
			\$142,151 06	\$142,151 06	\$44,308 00	\$44,308 00

Counties marked thus * not having reported, the amounts collected were estimated.

20TH—STATEMENT "G."

Showing the apportionment of the Interest on the Permanent School Fund, made on the 4th day of March, 1861, as provided by sections 1967 and 1969 of the Revision of 1860.

COUNTIES.	Number of Youth.	Amount of Interest reported Delinquent.	Amount of Interest reported Collected.	Amount apportioned.	Warrants on State Revenue.	Excess payable to Revenue.
Adair,	371	612 50	522 95	211 47		311 48
Adams,	568	239 37	467 14	323 76		143 38
Alamakee,	5,282	17,058 96	3,621 56	3,010 74		610 82
Appanoose,	4,658	2,424 44	770 99	2,655 06	1,884 07	
Audubon,*	109		293 77	62 13		231 64
Benton,	3,283	7,267 26	2,566 22	1,871 31		694 91
Black Hawk,	3,127	4,804 40	2,489 30	1,782 39		706 91
Boone,	1,614	2,217 87	914 73	919 98	5 25	
Bremer,	1,587	6,326 70	2,190 32	904 59		1,285 73
Buchanan,	2,663	1,382 29	997 02	1,517 91	520 89	
Buena Vista,	23			13 11	13 11	
Butler,	1,462	2,462 68	208 40	833 34	624 94	
Calhoun,	49		24 92	27 93	3 01	
Carroll,	110	98 53	128 08	62 70		65 38
Cass,	563	131 75	79 67	320 91	241 24	
Cedar,	4,733	3,946 80	3,081 79	2,697 81		383 98
Cerro Gordo,	371	1,526 82	341 51	211 47		130 04
Cherokee,	24			13 68	13 68	
Chickasaw,	1,491	4,596 40	428 73	849 87	421 14	
Clarke,	2,227	2,575 07	2,832 06	1,269 39		1,562 67

STATEMENT "G."—CONTINUED.

42

COUNTIES.	Number of Youth.	Amount of Inter- est reported Delinquent.	Amount of Inter- est reported Collected.	Amount Apportioned.	Warrants on State Revenue.	Excess payable to Revenue.
Clayton,	6,414	6,244 39	3,097 30	3,655 98	558 68	
Clinton,	5,839	4,938 46	6,177 38	3,328 23		2,849 15
Crawford,	274	1,008 82	66 34	156 18	89 84	
Davis,	5,549	2,240 62	2,158 96	3,162 93	1,003 97	
Dallas,	1,983	2,998 07	2,425 78	1,130 31		1,295 47
Decatur,	3,511	8,243 63	3,290 25	2,001 27		1,288 98
Delaware,	4,016	3,051 68	2,639 73	2,289 12		350 61
Des Moines,	7,171	3,651 08	2,579 78	4,087 47	1,507 69	
Dickinson,	54			30 78	30 78	
Dubuque,	10,258	7,394 16	3,432 66	5,847 06	2,414 40	
Emmett,	35			19 95	19 95	
Fayette,	4,189	9,646 86	4,521 66	2,387 73		2,133 93
Floyd,	1,376	5,852 84	981 28	784 32		196 96
Franklin,	501	564 42	321 65	285 57		36 08
Fremont,	1,810	737 60	405 22	1,031 70	626 48	
Greene,	558	729 93	437 87	318 06		119 81
Grundy,	320	73 55	35 74	182 40	146 66	
Guthrie,	1,211	665 26	548 03	690 27	142 24	
Hamilton,	642	4,504 16	579 64	365 94		213 70
Hancock,	64			36 48	36 48	
Hardin,	1,664	844 00	1,313 28	948 48		364 80
Harrison,	1,219	1,570 48	845 60	694 83		150 77
Henry,	6,264	5,380 67	1,512 89	3,570 48	2,057 59	
Humboldt,	109	1,000 36	203 66	62 13		141 53

AUDITOR'S REPORT.

Howard,	1,120	3,547 67	1,202 39	638 40		563 99
Ida,	19			10 83	10 83	
Iowa,	2,938	6,758 08	3,306 15	1,674 66		1,631 49
Jackson,	6,970	3,053 10	1,947 18	3,972 90	2,025 72	
Jasper,	3,709	2,228 73	1,644 84	2,114 13	469 29	
Jefferson,	6,064	1,429 75	1,698 73	3,456 48	1,757 75	
Johnson,	6,232	4,495 29	1,670 92	3,552 24	1,881 32	
Jones,	5,160	2,785 00	2,895 73	2,941 20	45 47	
Keokuk,	5,301	681 42	1,898 09	3,021 57	1,123 48	
Kossuth,	168	1,396 69	199 90	95 76		104 14
Lee,	9,259	5,958 74	2,034 96	5,277 63	3,242 67	
Linn,	6,731	4,087 85	3,114 49	3,836 67	722 18	
Louisa,	4,158	3,044 25	1,403 63	2,370 06	966 43	
Lucas,	2,191	3,525 89	1,007 23	1,248 87	241 64	
Madison,	2,936	1,920 86	1,614 85	1,673 52	58 67	
Mahaska,	5,885	2,650 35	2,664 52	3,354 45	689 93	
Marion,	6,540	2,503 57	1,889 09	3,727 80	1,838 71	
Marshall,	2,283	1,601 58	1,729 09	1,301 31		427 78
Mills,	1,663	1,026 23	909 46	947 91	38 45	
Mitchell,	1,148	2,494 55	508 93	654 36	145 43	
Monona,	280	23 03	101 97	159 60	57 63	
Monroe,	3,592	1,793 47	929 44	2,047 44	1,118 00	
Montgomery,	422	1,179 91	397 72	240 54		157 18
Muscataine,	5,544	2,891 28	1,396 50	3,160 08	1,763 58	
Page,	1,694	1,993 88	588 38	965 58	377 20	
Plymouth,	43			24 51	24 51	
Pocahontas,	36			20 52	20 52	
Polk,	4,435	3,808 55	1,451 52	2,527 95	1,076 43	

AUDITOR'S REPORT.

43

STATEMENT "G"—CONTINUED.

44

COUNTIES.	Number of Youth.	Amount of Inter- est reported Delinquent.	Amount of inter- est reported Collected.	Amount Apportioned.	Warrants on State Revenue.	Excess payable to Revenue.
Pottawattamie,	1,749	926 81	106 69	996 93	890 24	
Poweshiek,	2,203	10,273 53	2,703 68	1,255 71		1.447 97
Ringgold,	1,068	2,321 67	1,696 14	608 76		1.087 38
Scott,	7,741	2,137 29	2,747 30	4,412 37	1,665 07	
Shelby,	320	120 91	159 79	182 40	22 61	
Story,	1,517	3,088 58	877 34	864 69		12 65
Sac,	91	59 31	6 08	51 87	45 79	
Tama,	1,983	4,912 81	2,548 68	1,130 31		1.418 37
Taylor,	1,475	361 75	224 60	840 75	616 15	
Union,	751	2,064 89	1,204 28	428 07		776 21
Van Buren,	6,744	1,982 11	2,325 53	3,844 08	1,518 55	
Wapello,	6,432	1,941 14	1,864 01	3,666 24	1,802 23	
Warren,	4,095	1,508 25	1,579 76	2,334 15	754 39	
Washington,	5,433	3,928 58	1,712 64	3,096 81	1,384 17	
Wayne,	2,400	4,920 09	1,398 37	1,368 00		30 37
Webster,	808	2,740 86	1,393 23	460 56		932 67
Winnesheik,	4,736	2,881 79	3,447 35	2,699 52		747 83
Winnebago,	71			40 47	40 47	
Woodbury,	361	636 87	51 71	205 77	154 06	
Worth,	283			161 31	161 31	
Wright,	236	882 91	316 45	134 52		181 93
Amount by Counties,	246,364	243,582 65	124,103 20	140,427 48	41,112 97	24,788 69
*Amount omitted last year—Audubon Co.			291 87			291 87

AUDITOR'S REPORT.

Amount on Fads' Loans.		55.805 73	550 00			550 00
Amount on State Loans.			15.482 41			15.482 41
Totals.		299.388 38	140.427 48	140.427 48	41.112 97	41.112 97

*The report from this county not coming to hand, the amount collected was estimated at \$293.77, of which amount \$231.64 had been previously paid into the State Treasury as excess.

The item of \$291.87 from said county, was not included in the report from said county last year, as collected; and having been paid into the State Treasury, previously to the report, was overlooked and omitted, and is therefore included in this year's apportionment.

AUDITOR'S REPORT.

45

21st—STATEMENT "H."

Showing the amount of Permanent School Fund in the several counties as reported to this office in 1858-9 and 1861, respectively, and the differences in said report so far as the same have been received.

COUNTIES.	Amount in 1858-9.	Amount in 1861.	Difference; Increase.	Difference; Decrease.
Adair,	\$ 5,471 63	\$6,071 95	\$ 600 32	
Adams,	5,337 69	5,337 69		
Alamakee,	103,590 87			
Appanoose,	20,031 30			
Audubon,	4,981 83			
Benton,	41,533 98			
Black Hawk,	39,589 18	40,983 88	1,394 70	
Boone,	15,663 08			
Bremer,	42,777 95	44,458 27	1,680 32	
Buchanan,	15,496 22	15,444 22		52 00
Butler,	13,422 86			
Calhoun,	224 45	224 45		
Carroll,	1,436 43			
Cass,	1,534 00			
Cedar,	48,265 43			
Cerro Gordo,	6,725 59	8,907 59	2,182 00	
Cherokee,		180 00	180 00	
Chickasaw,	18,509 39	19,385 39	876 00	
Clarke,	29,840 28			
Clayton,	52,674 91	52,823 55	148 64	
Clinton,	44,284 10	48,841 00	4,556 90	
Crawford,	7,502 44	7,513 14	10 70	
Dallas,	31,706 49	31,656 49		50 00
Davis,	26,985 28			
Decatur,	69,486 58			
Delaware,	31,882 29	31,942 29	60 00	
Des Moines,	33,530 51	33,323 01		207 50
Dubuque,	48,721 17	49,551 89	830 72	
Fayette,	71,478 50	71,480 49	1 99	
Floyd,	25,829 02	25,753 68		75 34
Franklin,	2,806 22	5,756 22	2,950 00	
Fremont,	6,257 30			
Greene,	6,042 78	5,916 80		125 98
Grundy,	819 44	819 44		
Guthrie,	8,514 08			
Hamilton,	19,301 38	18,662 80		638 58

STATEMENT "H"—CONTINUED.

COUNTIES.	Amount in 1858-9.	Amount in 1861.	Difference; Increase.	Difference; Decrease.
Hardin,	15,042 10	14,609 00		433 10
Harrison,	13,129 47	14,404 48	1,275 01	
Henry,	29,524 84	29,072 51		452 33
Howard,	26,711 47	26,751 54	40 07	
Humboldt,	1,432 37	5,306 82	3,874 45	
Iowa,	66,386 50	66,414 93	28 43	
Jackson,	29,102 43	29,196 17	93 74	
Jasper,	20,465 89	20,485 80	19 91	
Jefferson,	25,046 91			
Johnson,	32,808 90	32,808 90		
Jones,	57,738 13	58,971 02	1,232 89	
Keokuk,	21,235 04	21,075 41		159 63
Kossuth,	10,753 88	6,922 77		3,831 11
Lee,	51,275 86	51,276 95	1 09	
Linn,	41,916 15			
Louisa,	18,011 25	18,011 25		
Lucas,	81,736 48			
Madison,	24,362 77			
Mahaska,	32,838 91	32,838 01		
Marion,	26,653 20	26,653 20		
Marshall,	21,779 78	21,779 78		
Mills,	17,028 10	16,987 60		40 50
Mitchell,	12,855 70	13,710 58	854 88	
Monona,	194 61	2,121 43	1,926 82	
Monroe,	14,975 68			
Montgomery,	9,965 16	9,965 16		
Muscatine,	24,661 89			
Page,	24,701 55			
Polk,	28,839 42			
Pottawattamie,	4,999 67	5,399 66	399 99	
Poweshiek,	59,850 50	59,658 74		191 76
Ringgold,	24,274 15	25,383 98	1,109 83	
Sac,	572 43			
Scott,	40,504 00			
Shelby,	1,723 16	2,359 94	636 78	
Story,	22,951 21	23,546 86	595 65	
Tama,	42,414 80	39,797 13		2,617 67
Taylor,	3,913 50			
Union,	14,289 39	17,378 81	3,089 42	
Van Buren,	29,970 81	30,069 80	98 99	
Wapello,	26,485 31			
Warren,	18,547 75			

STATEMENT "H"—CONTINUED.

COUNTIES.	Amount in 1858-9.	Amount in 1861.	Difference ; Increase.	Difference ; Decrease.
Washington,	33,163 05			
Wayne,	32,762 50			
Webster,	24,836 50	24,836 50		
Winneshiek,	51,345 23	51,505 43	160 20	
Woodbury,	3,761 00	3,761 00		
Wright,	5,030 15	5,430 39	400 24	
Totals,	\$2,061,823 30		\$31,370 68	\$8,875 50
Add the increase,	31,310 68			
	\$2,093,133 98			
Deduct the decrease,	8,875 50			
	\$2,084,258 48			

22ND—STATEMENT "I"—PERMANENT SCHOOL FUND.

This Fund as near as can be ascertained from the reports and books in this office, is composed of the following sums:

Amount in the counties as shown by the preceding statement,	\$2,084,258 48
Amount of State Loans,	122,295 75
“ of Loans made by Supt. J. D. Eads,	152,703 87
“ Loaned Med. Dept. of State University,	15,000 00
“ due from J. J. Bell, Ex-S. F. Commissioner of Story County,	2,841 16
“ due from J. C. Bishop, Ex-S. F. Commissioner of Mitchell County,	6,162 69
“ due from W. W. Reed, Ex-S. F. Commissioner of Shelby County.	31 25
“ due from M. Glazebrook, Ex-S. F. Commissioner of Madison County,	569 13
	<u>\$2,383,862 83</u>

From which deduct as follows:

Balance due J. Tolman, Ex-S. F. Comm. of Webster Co. as per settlement sheet,	\$769 85
Also due S. K. Scovell, Ex-S. F. Comm. of Dallas County,	267 73
“ due W. H. Brunt, Ex-S. F. Comm. of Keokuk County,	94 92 1,132 50
Leaves amount of Permanent Fund,	<u>\$2,382,729 83</u>

23RD—REMARKS ON SCHOOL FUND.

The foregoing statements show the condition of the Permanent School Fund, as nearly as can be determined from the several reports made to this office by the respective county officers. It will be seen that many of the counties have made no report, as required by the act of 1860. The increase of the fund in the several counties may be accounted for, by the sale of school land within the last two years; but it is more difficult to account for the decrease of the fund in several counties, amounting in the aggregate to \$8,875.50. The reports made to this office consist mostly of either a list of notes and amount of cash on hand, or a mere statement of the amount of Permanent Fund in the county; and hence do not show in what manner the difference, whether increase or decrease occurs. It appears to be the intent of the law, that there shall be a correct and explicit account kept in this office, of the amount of the Fund and how distributed. To effect this it is necessary that more complete reports be required, showing definitely how much school land has been sold in each county and the amount of such sales; the amount of five per cent Fund received by each county, by whom received and how accounted for. It is evident from the reports that in many cases the correct amount of the Fund can be ascertained only by a thorough investigation thereof.

To accomplish this efficiently, an agent should be appointed, who should have access to the records in the several state offices, and after collating all the facts to be obtained therefrom, should visit such counties as may appear necessary, and make such examination, keeping an explicit record thereof, and report the same in full to this office. Especially, should such investigation be made in such counties as show balances unadjusted. While such a course would cost something, the expense would be much less than the saving to the Fund.

In many cases the Fund has been loaned upon insufficient security, and much loss will arise therefrom. These losses are liable to occur so long as the Fund is continued to be loaned out as at present, and as the State is required to reimburse the Fund for these losses, it would be a saving to the State and the people, who are deeply interested in the proper preservation of this fund, if it were required to be paid into the State Treasury, when collected by the county officers

and used by the State to meet the expenses of the war, or invested under proper restrictions in stocks.

Statement "G" will show that six or seven per cent paid promptly would produce a larger sum annually for apportionment than is now received from the ten per cent loans in the counties.

The County Clerks should be required to report to this office, annually, all additions or losses to this Fund in their respective counties, showing in what manner the same occurs. And at the expiration of the County Treasurer's term of office, report a full and complete settlement showing that the full amount of the Fund has been accounted for and passed to his successor; or if not all accounted for, the amount of deficit. In pursuance of the recommendation of the Referees, and the order of the District Court, in the case of the State against James D. Eads, Superintendent of Public Instruction, and his sureties, the following notes and their accompanying mortgages, until then in this office, were in February last transmitted to Joshua Tracy, Esq., District Attorney for the first Judicial District, as Receiver appointed by the said court to take charge of and collect the same, and his receipt taken therefor, to wit:

R. W. Rothrock,	\$ 2,000 00
W. H. Leech & Robert McFarland,	3,000 00
S. Boyles, B. Hugel & H. F. Stemple,	4,000 00
A. T. Walling & Co.,	2,000 00
T. J. Cannon,	1,000 00
T. J. Cannon,	6,318 87
Thomas Snyder,	1,500 00
E. W. Lake,	1,000 00
W. J. Gilbert, Barnes, McBride & Paul,	600 00
James D. Eads.	20,000 00

Total.	\$41, 418 87
--------	--------------

The remainder of the notes and mortgages taken for the Loans made by Eads amounting to \$111,285 00 remain in this office; and I would again suggest that some of the State authorities should have power legally, to take additional security, or to take security upon other property, releasing that now held, or to cause the notes to be collected, when it may be for the interest of the Fund that any of these proceedings should be had. Statements "F" and "G" show a

very large portion of the interest on this fund due and uncollected, and the amount so delinquent increasing each year. It is worthy of consideration whether some legislation cannot be had that will induce more promptness in payment of interest. Should this interest be allowed to accumulate, there are many notes now secured, which will in a few years, with the accumulated interest, amount to more than the property mortgaged to secure them will be worth, and thus additional losses will accrue.

In some cases parties having heretofore purchased school lands, and made the first payment thereon; finding themselves unable to make further payments or even to meet the interest on their notes as it becomes due, are desirous of forfeiting the payment made, lifting their notes, and letting the land revert to the State. In some counties the Board of Supervisors are, it is thought, cancelling land contracts on the above conditions; while in other counties they do not consider they have such authority. The law should be made more explicit in regard to this matter.

Respectfully submitted,

J. W. CATTELL,
Auditor.

REPORT

OF THE

TREASURER OF STATE,

TO THE

GOVERNOR OF IOWA.

 November 4th, 1861.

DES MOINES:
F. W. PALMER, STATE PRINTER.
1861.