

REPORT
OF THE
AUDITOR OF STATE,

TO THE
THIRTEENTH GENERAL ASSEMBLY

OF THE
STATE OF IOWA,

NOVEMBER 1, 1869.

JOHN A. ELLIOTT, AUDITOR.

DES MOINES:
P. M. MILLS, STATE PRINTER.
1869.

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REPORT.

AUDITOR OF STATE'S OFFICE, }
DES MOINES, IOWA, November 1st, 1869. }

TO THE GENERAL ASSEMBLY OF THE STATE OF IOWA :

I have the honor to submit herewith the following report of the business transacted in the office of Auditor of State, beginning November 4th, 1867, and ending October 30th, 1869, both days inclusive :

The balance remaining in the State treasury at the close of the fiscal year, November 2d, 1867, was \$97,740.45, distributed among the several funds as follows :

General Revenue.....	\$82,114.48
Coupon Fund.....	1,454.06
Swamp Land Fund	4,355.60
Dictionary Fund	20.00
Permanent School Fund.....	8,126.94
Temporary School Fund.....	1,669.37
Total.....	\$97,740.45

There was received into the State treasury during the past two years, including the above balance on hand, \$2,355,170.08, and the disbursements by the State Treasurer during the same period amounted to \$2,051,971.22, leaving in the State treasury, October 30th, 1869, \$303,198.86.

This balance, which is by far the largest ever reported, is distributed among the several funds as follows :

General Revenue.....	\$286,160.16
Coupon Fund.....	29.56
Swamp Land Fund	5,306.30
Dictionary Fund	20.00
Des Moines River Land Claims (special fund).....	3,916.74
Permanent School Fund	7,728.10
Temporary School Fund.....	38.00
Total	<u>\$303,198.86</u>

RECEIPTS.

The receipts were derived from the following sources :

General Revenue—	
From State Taxes and Interest.....	\$1,169,219.79
From Insane Dues.....	108,274.63
From Peddlers' Licenses	574.73
From sales of Laws	1,681.82
From Railroad Taxes	70,807.07
From sale of Arms, etc., by Adjt. General.....	8,688.68
From Insurance Companies.....	14,920.09
From U. S. on W. & D. Fund	383,886.83—1,757,553.64
Coupon Fund.....	146,300.00
Railroad Fund—From Taxes on R. R.	141,591.61
Swamp Land Fund—from U. S.....	5,051.28
Des Moines River Land Claim—from Des M. V. R. R.....	162,796.17
Permanent School Fund—from Eads' loans and sureties	11,103.42
Temporary School Fund—from int. on State and U. S. Bonds, etc...	33,033.51
Total receipts.....	<u>2,257,429.63</u>
Balance in treasury Nov. 2d, 1867 ...	97,740.45
Total	<u>\$2,355,170.08</u>

DISBURSEMENTS.

The disbursements were for the following purposes :

General Revenue—

Redemption of Auditor's Warrants..	\$1,553,501.81
Interest allowed on same	*615.00—1,553,507.96
Coupon Fund—redemption of Bonds and Coupons.....	\$147,724.50
Railroad Fund—apportioned to State and Counties	141,591.61
Swamp Land Fund—paid to Counties	4,100.58
Des Moines River Land Claims—re- demption of Warrants and interest allowed on same.....	158,879.43
Permanent School Fund—loaned State	11,502.26
Temporary School Fund, apportioned to Counties.....	3,464.88
Total disbursements.....	<u>2,051,971.22</u>
Balance in treasury, Oct. 30th, 1869	303,198.86
Total	<u>\$2,355,170.08</u>

This balance belongs to the several funds as follows :

General Revenue	\$286,160.16
Coupon Fund	29.56
Swamp Land Fund.....	5,306.30
Dictionary Fund.....	20.00
Des Moines River Land Claim Fund...	3,916.74
Permanent School Fund.....	7,728.10
Temporary School Fund.....	38.00
Total	<u>\$303,198.86</u>

* This interest accrued on W. & D. Warrants prior to 1866.

A statement more in detail of each fund separately, will be found immediately following :

1ST.—RECEIPTS AND DISBURSEMENTS OF STATE REVENUE.

SAMUEL E. RANKIN, STATE TREASURER.

1867.

Nov. 2. To balance in treasury from last
report.....\$ 82,114.48

1868.

Feb. 29. To amount received during quar-
ter ending this day..... 342,764.83— 424,879.31

CONTRA.

1868.

Feb. 29. By Auditor's Revenue Warrants
redeemed during quarter... 262,785.70

Feb. 29. By Auditor's W. & D. Warrants
redeemed during quarter... 8.00

Feb. 29. By balance to next quarter..... 162,085 61— 424,879.31

1868.

Feb. 29. To balance from last quarter... 162,085.61

May 30. To amount received during quar-
ter ending this day..... 151,288.39— 313,374.00

CONTRA.

May 30. By Auditor's Warrants re-
deemed during quarter..... 268,931.11

May 30. By balance to next quarter..... 44,442.89— 313,374.00

May 30. To balance from last quarter... 44,442.89

Sept. 5. To amount received during quar-
ter ending this day..... 193,623.00— 238,065.89

CONTRA.

1868.

Sept. 5. By Auditor's Warrants re-
deemed during quarter..... 206,987.38

Sept. 5. By balance to next quarter..... 31,078.51— 238,065.89

1868.

Sept. 5. To balance from last quarter..... 31,078.51

Oct. 31. To amount received during quar-
ter ending this day..... 33,545.92

Oct. 31. To balance overdrawn to next
quarter..... 59,917.90— 124,542.33

CONTRA.

Oct. 31. By Auditor's Warrants re-
deemed during quarter..... 124,542.33

1869.

Jan. 2. To amount received during quar-
ter ending this day, (State
Revenue) 167,886.33

Jan. 2. To amount transferred from In-
sane Fund account..... 60,839.64— 228,725.97

CONTRA.

1868.

Oct. 31. By amount overdrawn from last
quarter..... 59,917.90

1869.

Jan. 2. By Auditor's Warrants re-
deemed during quarter..... 140,977.84

Jan. 2. By balance to next quarter..... 27,830.23— 228,725.97

1869.

Jan. 2. To balance from last quarter..... 27,830.23

Feb. 27. To amount received during quar-
ter ending this day..... 110,191.94— 138,022.17

CONTRA.

Feb. 27. By Auditor's Warrants re-
deemed during quarter..... 98,362.44

Feb. 27. By balance to next quarter..... 39,659.73— 138,022.17

Feb. 27. To balance from last quarter..... 39,659.73

June 5. To amount received during quar-
ter ending this day, (State
Revenue) 195,799.04

June 5. To amount transferred from Railroad Tax 70,796.79— 306,255.56

CONTRA.

June 5. By Auditor's Warrants redeemed during quarter..... 143,795.87
 June 5. By balance to next quarter..... 162,459.69— 306,255.56
 June 5. To balance from last quarter..... 162,459.69
 Sept. 4. To amount received during quarter ending this day, (State Revenue).....*313,609.57
 Sept. 4. To amount transferred from Railroad Tax 10.28— 476,079.54

CONTRA.

Sept. 4. By Auditor's Warrants on Revenue redeemed during quarter\$171,080.24
 Sept. 4. By Auditor's on W. & D. redeemed during quarter..... 23.80
 Sept. 4. By interest on W. & D. Warrants .75
 Sept. 4. By balance to next quarter..... 304,974.75— 476,079.54

1869.

Sept. 4. To balance from last quarter..... 304,974.75
 Oct. 30. To amount received during quarter ending this day, (State Revenue)..... 69,762.92
 Oct. 30. To amount transferred from Insane Fund account..... 47,434.99— 422,172.66

CONTRA.

Oct. 30. By Warrants (Revenue)redeemed during quarter..... 135,927.00
 Oct. 30. By Warrants (W. & D.)redeemed during quarter..... 80.10

* \$239,827.49 of this amount received from the United States on account of War Claims.

Oct. 30. By interest allowed on W. & D. Warrants 5.40
 Oct. 30. By balance to next quarter..... 286,160.16— 422,172.66

1869.

Oct. 30. To balance from last quarter..... 286,160.16

2D—RECEIPTS AND DISBURSEMENTS OF BOND AND COUPON FUND.

SAMUEL E. RANKIN, STATE TREASURER.

1867.

Nov. 2. To balance on hand from last report\$ 1,454.06
 Dec. 26. To warrant for six month's interest on bonds of 1858..... 7,000.00
 Dec. 26. To warrant for six month's interest on War Bonds..... 10,500.00

1868.

Feb. 22. To warrant for redemption of bonds of 1858..... 93,300.00
 May 29. To warrant for redemption of bonds of 1858..... 3,000.00
 June 25. To warrant for six mo's interest on War Bonds..... 10,500.00
 Dec. 26. To warrant for six mo's interest on War Bonds..... 10,500.00

1869.

Mar. 10. To warrant for redemption of bonds of 1858..... 1,000.00
 July 2. To warrant for six mo's interest on War Bonds..... 10,500.00—\$147,754.06

CONTRA.

1868.

Feb. 29. By coupons redeemed—bonds of 1858 6,650.00
 Feb. 29. By coupons redeemed—War Bonds 10,024.00
 Feb. 29. By Bank Commission for redeeming same 30.00

Feb. 29. By bonds of 1858 redeemed.....	93,300.00
May 30. By bonds of 1858 redeemed.....	3,000.00
May 30. By coupons redeemed—bonds of 1858.....	105.00
May 30. By coupons redeemed—War Bonds.....	175.00
Sept. 5. By two bonds of 1858 redeemed	2,000.00
Sept. 5. By coupons redeemed—War Bonds.....	651.00
Oct. 31. By coupons redeemed—War Bonds.....	9,520.00
1869.	
Jan. 2. By coupons redeemed—War Bonds.....	1,029.00
Feb. 27. By coupons redeemed—War Bonds.....	374.50
June 5. By one bond of 1858 redeemed..	1,000.00
June 5. By coupons redeemed—bonds of 1858.....	70.00
June 5. By coupons redeemed—War Bonds.....	9,443.00
Sept. 4. By coupons redeemed—War Bonds.....	1,088.50
Oct. 30. By coupons redeemed—War Bonds.....	9,264.50—\$147,724.50
Balance in treasury, October 30th, 1869.....	\$29.56

3D—RECEIPTS AND DISBURSEMENTS OF RAILROAD TAX.

SAMUEL E. HANKIN, STATE TREASURER.

1868.

Jan 31. To amount received from McG. S. W. R. R.....	2,513.72
Feb. 7. To amount received from D. & S. R. R.....	5,146.31
Feb. 8. To amount received from C., R. I. & P. R. R.....	7,538.68

Feb. 10. To amount received from C. I. & Neb. R. R.....	9,118.25
Feb. 10. To amount received from C. R. & M. R. R. R.....	15,089.70
Feb. 14. To amount received from D. & S. W. R. R.....	1,410.63
Feb. 15. To amount received from McG. W. R. R.....	2,946.82
Feb. 15. To amount received from C. F. & M. R. R.....	97.22
Feb. 15. To amount received from D. & S. C. R. R.....	2,932.03
Feb. 20. To amount received from S. C. & P. R. R.....	49.91
Feb. 26. To amount received from B. & Mo. R. R. R.....	6,042.07
May 18. To amount received from D. Val. R. R.....	7,502.98
Oct. 31. To amount received from K. & St. P. R. R.....	716.39
1869.	
Jan. 30. To amount received from C., I. & Neb. R. R.....	11,933.01
Jan. 30. To amount received from Cedar R. & Mo. R. R.....	21,766.59
Feb. 3. To amount received from D. & S. C. R. R.....	9,706.96
Feb. 3. To amount received from C. F. & Minn. R. R.....	463.87
Feb. 12. To amount received from C. Bluffs & St. Jo. R. R.....	1,538.54
Feb. 26. To amount received from C. F. & Minn. R. R.....	90.78
Feb. 26. To amount received from D. & S. W. R. R.....	1,725.28
Feb. 26. To amount received from S. C. & P. R. R.....	1,270.00

Feb. 26. To amount received from C., I. & Neb. R. R.....	17.21	
Mar. 1. To amount received from C., R. I. & P. R. R.....	10,518.29	
Mar. 1. To amount received from Des M. V. R. R.....	7,102.40	
Mar. 3. To amount received from McG. W. & M., & St. P. R. R.....	4,982.35	
Mar. 9. To amount received from B. & M. R. R.....	8,416.53	
Mar. 17. To amount received from K. & St. P. R. R.....	718.46	
Mar. 20. To amount received from Dubuque St. R. R.....	110.00	
Apr. 1. To amount received from Dunleith & D. Bridge Co.....	27.08	
Jun. 29. To amount received from Des Moines St. R. R.....	20.55	\$141,591.61

1868.

CONTRA

Feb. 27. By amount apportioned to counties, as per receipts on file...	\$30,428.80	
Feb. 27. By amount transferred to State revenue.....	30,528.79	
Sep. 4. By amount transferred to State revenue.....	40,278.28	
Sep. 4. By amount apportioned to counties, as per receipts on file...	40,275.74	\$141,591.61

4TH—RECEIPTS AND DISBURSEMENTS OF SWAMP LAND FUND.

SAMUEL E. RANKIN, STATE TREASURER.

RECEIPTS.

1867.		
Nov. 2. To balance in treasury this date \$	4,355.60	
1868.		
Mar. 29. To amount received for Jackson county.....	1946.72	

Sept. 10. To amount received for Ida county.....	315.31	
Oct. 4. To amount received from Clinton county	2,789.25	9,406.88

DISBURSEMENTS.

1868.

Feb. 10. By amount paid Buchanan county, as per receipt.....	1,883.78	
Nov. 21. By amount paid Ida county, as per receipt.....	309.01	
Dec. 21. By amount paid Jackson county, as per receipt.....	1,907.79	4,100.58.
Balance on hand, Oct. 30, 1869,		\$ 5,306.30

RECEIPTS AND DISBURSEMENTS OF DICTIONARY FUND.

SAMUEL E. RANKIN, STATE TREASURER.

1867.

Nov. 2. To balance in treasury this date.....	20.00	
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5TH—RECEIPTS AND DISBURSEMENTS OF DES MOINES RIVER LAND CLAIM, (SPECIAL FUND).

1868.

Sept. 2. To amount received of Des Moines Valley R. R. Co.....	158,000.00	
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1869.

Feb. 2. To amount received of Des Moines Valley R. R. Co.....	4,796.17	162,796.17
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CONTRA.

1869.

Oct. 30. By warrants redeemed and interest allowed on same to date..	158,879.43	
Balance in treasury, Oct., 30, 1869,		3,916.74

RESOURCES OF THE STATE.

Balance of revenue in State treasury.....	286,160.16
Balance of State revenue due from counties.....	432,971.05
Balance of Insane Hospital revenue due from counties.....	98,699.75
Balance of Blind Asylum clothing account due from counties.....	514.67
Balance of Deaf and Dumb clothing account due from counties.....	114.41
Amount due from Banks.....	101,361.09
Tax of 1869 based on valuation.....	589,064.44
Tax of 1870 estimated at two mills.....	600,000.00
Railroad tax estimated for 1870 and 1871	100,000.00
Estimated balance due from United States	
Taxes of Insurance Companies.....	25,000.00
Government.....	100,000.00
	<hr/>
	2,333,883.57

7TH—STATE INDEBTEDNESS.

War and Defense Fund, 7 per cent Bonds issued under chap. 16, acts of extra session of 1861, due July 1st, 1881.....	300,000.00
The Revenue Fund has also become responsible to the School Fund for the following Bonds:	
Bonds issued to the permanent school fund of the State, dated Nov. 12, 1864, interest payable on the 1st days of January and July in each year at 8 per cent for.....	122,295.75
Bonds issued to the permanent school fund of the State, dated March 2d, 1868, interest payable on the 1st days of January and July in each year at 8 per cent for	112,202.26

I do not consider these bonds as State indebtedness in the common acceptance of the term. The interest only is to be paid, not the principal,—for the school fund belongs to the State as much as the revenue fund does. The bonds of 1858 have been all redeemed since making my last report. Those of 1861 due in 1881 are not offered for redemption and I believe could not be purchased at *par*.

The last two years has added over \$38,000,000.00 to the material wealth of the State.

I have thus set before you an exhibit of the financial condition of the State, showing a degree of prosperity unequalled perhaps by any other State in the Union.

8TH—EXPENDITURES OF STATE REVENUE.

Showing the amount of Warrants issued and to what account charged, and other expenditures of General Revenue during the two fiscal years ending November 1st, 1869.

ACCOUNTS.	AMOUNT EXPENDED.
Adjutant-General's salary.....	\$ 3999.84
Adjutant-General's contingent fund.....	4,755.54
Attorney-General's salary, and <i>per diem</i>	4,125.00
Auditor of State's salary.....	2,600.00
Auditor of State's Deputy's salary.....	2,000.00
Auditor of State's contingent fund.....	831.50
Circuit Judge's salary, 1st circuit, 1st district....	1,250.00
Circuit Judge's salary, 2d circuit 1st district.....	1,125.00
Circuit Judge's salary, 1st circuit, 2d district.....	875.00
Circuit Judge's salary, 2d circuit, 2d district.....	1,250.00
Circuit Judge's salary, 1st circuit, 3d district.....	1,000.00
Circuit Judge's salary, 2d circuit, 3d district.....	.....
Circuit Judge's salary, 1st circuit, 4th district.....	1,250.00
Circuit Judge's salary, 2d circuit, 4th district.....	1,125.00
Circuit Judge's salary, 1st circuit, 5th district....	1,250.00
Circuit Judge's salary, 2d circuit, 5th district.....	1,125.00
Circuit Judge's salary, 1st circuit, 6th district.....	1,125.00
Circuit Judge's salary, 2d circuit, 6th district.....	1,125.00
Circuit Judge's salary, 1st circuit, 7th district.....	1,125.00

Circuit Judge's salary, 2d circuit, 7th district.....	375.00
Circuit Judge's salary, 1st circuit, 8th district.....	750.00
Circuit Judge's salary, 2d circuit, 8th district.....	1,125.00
Circuit Judge's salary, 1st circuit, 9th district.....	1,125.00
Circuit Judge's salary, 2d circuit, 9th district.....	875.00
Circuit Judge's salary, 1st circuit, 10th district.....	1,125.00
Circuit Judge's salary, 2d circuit, 10th district.....	1,125.00
Circuit Judge's salary, 1st circuit, 11th district.....	1,125.00
Circuit Judge's salary, 2d circuit, 11th district.....	375.00
Circuit Judge's salary, 1st circuit, 12th district.....	1,000.00
Circuit Judge's salary, 2d circuit, 12th district.....	1,125.00
District Attorney salary, 1st district.....	1,250.00
District Attorney salary, 2d district.....	900.00
District Attorney salary, 3d district.....	1,200.00
District Attorney salary, 4th district.....	1,200.00
District Attorney salary, 5th district.....	1,300.00
District Attorney salary, 6th district.....	1,350.00
District Attorney salary, 7th district.....	1,100.00
District Attorney salary, 8th district.....	1,200.00
District Attorney salary, 9th district.....	1,200.00
District Attorney salary, 10th district.....	1,100.00
District Attorney salary, 11th district.....	1,200.00
District Attorney salary, 12th district.....	950.00
District Judge's salary, 1st district.....	3,300.00
District Judge's salary, 2d district.....	3,600.00
District Judge's salary, 3d district.....	3,600.00
District Judge's salary, 4th district.....	3,450.00
District Judge's salary, 5th district.....	3,450.00
District Judge's salary, 6th district.....	3,750.00
District Judge's salary, 7th district.....	3,600.00
District Judge's salary, 8th district.....	3,600.00
District Judge's salary, 9th district.....	4,050.00
District Judge's salary, 10th district.....	3,900.00
District Judge's salary, 11th district.....	3,850.00
District Judge's salary, 12th district.....	2,975.00
Governor's salary and house rent.....	6,370.82

Governor's Contingent Fund.....	1,939.50
Governor's Private Secretary's salary.....	1,942.65
Janitor and Night Watch.....	5,136.00
Register of State Land Office's Salary.....	3,463.33
Register of State Land Office's Deputy's salary.....	2,000.00
Superintendent of Agricultural College and farm salary.....	2,083.33
Secretary of State's salary.....	2,620.00
Secretary of State's deputy's salary.....	2,000.00
Secretary of State's Contingent Fund.....	531.40
State Treasurer's salary.....	3,780.53
State Treasurer's Deputy's salary.....	2,017.73
State Superintendent of weights and measures, salary... ..	128.83
Superintendent of Public Instruction Salary.....	3,000.00
Superintendent of Public Instruction Deputy's salary... ..	1,845.33
Superintendent of Public Instruction Contingent Fund.....	1,000.00
Supreme Judge's salary, Hon. C. C. Cole.....	4,599.96
Supreme Judge's salary, Hon. J. F. Dillon.....	4,599.84
Supreme Judge's salary, Hon. R. P. Lowe.....	383.45
Supreme Judge's salary, Hon. J. M. Beck.....	4,000.00
Supreme Judge's salary, Hon. G. G. Wright.....	4,600.00
Supreme Court contingent fund.....	5,145.38
*General contingent fund.....	17,123.39
Agricultural Societies.....	19,704.50
Agricultural College Building.....	58,750.00
Agricultural College Board, mileage.....	3,090.00
Arrest of fugitives.....	4,351.92
Arsenal improvements.....	13,481.75
Blind Asylum, (support and pupilage).....	27,680.00
Blind Asylum, (improvements).....	43,205.20
Blind Asylum, clothing account.....	416.08
Capital Building repairs.....	14,167.00
Certificates of indebtedness.....	1,778.38
Commissioner to Washington, J. N. Dewey.....	10,427.69
Commissioner to Washington, J. A. Harvey.....	2,255.99

*For detailed account of general contingent fund expenses, see statement 9th, on page.

Des Moines River Land Claims.....	4,796.17
Deaf and Dumb Institution, support and pupilage.....	30,970.00
Deaf and Dumb Institution, repairs.....	2,000.00
Deaf and Dumb Institution, clothing account.....	130.66
Deaf and Dumb Institution, building at C. Bluffs.....	64,917.78
Extraordinary expenses, Executive Department.....	231.50
Expenses on State Bonds of 1858.....	58.25
First Iowa Cavalry Claims.....	27,506.54
Gray uniform claims.....	11,821.78
Geological survey.....	12,818.71
Hospital for Insane, county dues, Mt. Pleasant.....	155,410.00
Hospital for Insane, trustee's expenses, Mt. Pleasant.....	1,435.55
Hospital for Insane, improvements, Mt. Pleasant.....	25,750.00
Hospital for Insane, building at Independence.....	28,601.67
Hospital for Insane, commissioners expenses, Independence.....	3,977.30
Iowa Soldier's Orphan's Home, support, Independence.....	194,178.24
Iowa Soldiers' Orphan's Home, trustee's expenses, Independence.....	2,558.10
Iowa Soldiers' Orphan's Home, Cedar Falls (building).....	25,000.00
Iowa Soldiers' Orphan's Home, Davenport (building).....	12,000.00
Iowa Soldiers' Orphan's Home, Glenwood (building).....	15,000.00
Interest on State Bonds of 1858.....	7,000.00
Interest on War Bonds.....	42,000.00
Interest on School Fund Loans.....	29,297.18
New State House plans.....	361.42
Penitentiary, general support.....	3,234.90
Penitentiary, guard's pay.....	18,948.06
Penitentiary, Expenses Census Board.....	102.00
Penitentiary, improvements.....	39,361.00
Penitentiary, visitor.....	122.75
Penitentiary, Clerk's salary.....	1,562.50
Penitentiary, Chaplain's salary.....	1,174.28
Penitentiary, Physician's salary.....	1,072.16
Penitentiary, Warden's salary.....	2,746.14
Penitentiary, Deputy Warden's salary.....	1,893.89

Per school fund costs.....	1,140.17
Presidential election returns.....	1,943.48
Publishing laws in newspapers.....	47,226.49
Quartermaster-General's expenses.....	8,600.00
Reports of Iowa.....	12,785.00
School Journal.....	242.50
Special Appropriations.....	6,300.00
Swamp Lands.....	252.00
State Reform School building.....	15,000.00
State Reform School, support.....	4,000.00
State Reform School, trustee's mileage.....	1,233.60
State binding.....	17,403.38
State printing.....	23,521.74
State Historical Society.....	7,000.00
State University, improvements.....	8,687.45
State University, trustees expenses.....	1,332.00
Stationery.....	44,273.99
Swamp Land, indemnity fund expenses.....	7,349.93
State Bonds of 1858.....	97,300.00
Teachers' Institutes.....	6,550.00
Twelfth General Assembly, postage.....	16,213.33
Twelfth General Assembly, mileage and <i>per diem</i>	62,661.00
Twelfth General Assembly, special appropriations.....	7,609.72
Twelfth General Assembly, newspapers.....	23,702.29
War and defense fund, revenue.....	952.55
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Total amount of warrants issued during the two years.....	1,570,075.84
Interest paid on W. & D. warrants redeemed.....	6.15
Mileage to county treasurers and banks.....	4,452.04
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Total expenditures.....	1,574,534.03

DATE OF WARRANT	No. of Voucher and Warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT
1867				
Nov. 2		Amount of appropriation overdrawn as per last report.....		\$77.35
1868				
Apr.	8	8000 W. U. Telegraph Co.....	Official telegrams.....	55.78
	9	8031 Moody & Co.....	Kerosene, matches, soap, etc.....	47.82
	9	8036 Sanford & Sherman.....	Locks, bolts, keys, etc.....	18.00
	9	8037 Hugh Murray.....	Hauling to and from State-House from Nov. 1867, to Mar. 1868.	37.70
	9	8038 Hugh Murray.....	Hauling to and from State-House in January.....	15.25
	9	8039 L. Frary.....	Hanging paper in Executive office.....	10.00
	9	8040 A. Grefe.....	Ice for use in offices.....	75.87
	9	8049 Merrill & Keeney.....	Furniture for State-House.....	151.25
	9	8051 William Riddle.....	Repairing halls of Senate and Representative.....	66.75
	10	8084 D. T. Devin.....	12½ cords wood at \$6.75 per cord.....	84.37
	10	8091 Frank Dillon.....	Making filter and whitewashing cistern.....	34.25
	10	8092 Frank Dillon.....	Repairing furnace, etc.....	24.65
	10	8093 L. Frary.....	Painting and varnishing in Executive Office.....	39.56
	10	8094 Wm. Christy.....	Furnishing material and work done in office Supt. Public Inst..	19.69
	10	8099 McKisson & Bolton.....	Hardware bill from April, 1867, to January, 1868.....	104.80
	13	8105 Redhead & Wellslager.....	Pine boxes, shades, wall paper, etc.....	89.90
	13	8106 Randolph & Co.....	Bill of lumber for State-House.....	120.63
	13	8107 Des Moines Coal Co.....	Bill of coal from October, 1867, to April, 1868.....	547.16

REPORT OF THE AUDITOR OF STATE.

[No. 3.]

13	8108	Polk & Hubble.....	Fees in case of State of Iowa vs. R. G. Orwig.....	100.00
13	8109	B. F. Roberts.....	48½ cords of wood, at \$5.00 per cord.....	242.50
13	8111	C. B. Jones.....	90 days work in Auditor's office, at \$2.00.....	180.00
13	8113	Herzberg, Goodman & Co..	50 yards matting, at 85 cents per yard.....	42.50
13	8114	Des Moines Coal Company	Bill of coal, for use of State-House.....	15.50
13	8115	George Lunn.....	Painting and graining office of Supt. of Public Instruction.....	9.50
13	8115½	John Halderman.....	25 loads of water, at \$1.00 per load.....	25.00
13	8116	Wm. England.....	Making keys and repairing safe lock.....	11.35
13	8117	F. Woodruff.....	Boxes and dusters for State-House.....	17.00
13	8118	Fuller, Warren & Co.....	Furnace lining and putty.....	55.30
13	8120	Howell & Seeberger.....	8 bushels charcoal, at 25 cents.....	2.00
13	8121	George Schramm.....	1 barrel cement.....	5.00
13	8122	Read, Potter & Co.....	Ribbons, tape, toweling, etc.....	25.70
13	8123	C. & L. Harbach.....	Lounge, chairs, desk and curtains.....	266.00
13	8124	Plumb Bros.....	Paid for clocks and repairing same.....	58.00
13	8125	F. Butler.....	Cloth, tape, and tacks.....	30.64
13	8126	D. T. Harvey.....	Carpenter work done in State-House.....	32.50
13	8133	C. W. Keyes.....	Tumbler goblets, and pitchers.....	4.26
13	8134	D. B. Barnes & Co.....	Boxes, lamps, etc.....	26.80
13	8135	Comparet & Stark.....	Stoves, buckets, pipe, and work done.....	200.30
14	8140	Ed Wright.....	Paid for express charges.....	176.75
14	8145	Geo. C. Tichenor.....	Postage stamps, postage, and envelopes.....	1729.36
15	8167	Barnes & Co.....	Lamp chimneys and wicks.....	2.40
16	8203	C. & L. Harbach.....	3 locks for desks in Attorney-General's Office.....	3.00
18	8325	E. D. Chamberlain.....	1 stamp for State Treasurer.....	12.75
18	8333	United States Express Co..	Charges on packages sent and received.....	72.00
22	8365	Knight Bros.....	28½ yards carpet, at \$1.60, and making same.....	47.70
30	8431	Hugh Murray.....	Hauling to and from State-House, in April.....	10.00

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REPORT OF THE AUDITOR OF STATE.

GENERAL CONTINGENT FUND EXPENSES—CONTINUED.

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REPORT OF THE AUDITOR OF STATE. [No. 3.]

DATE OF WARRANT	No. of Voucher and Warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
May	11 8438	U. S. Express Co.....	Charges on package.....	1.50
	11 8486	Hamilton & Tompkins.....	Paid for pardon notice in McGregor News.....	5.00
	11 8487	Loomis & Blake.....	Paid for rules in relation to pardons.....	6.00
	12 8488	Geo. C. Tichenor.....	Stamped envelops and postage stamps.....	361.70
	13 8492	Geo. Githens.....	Hauling from State-House to Ex. Office.....	2.50
	13 8503	Skinner & Sherman.....	One lamp for Executive Office.....	6 25
	15 8506	Geo. C. Tichenor.....	Stamped envelopes and postage stamps.....	214.55
	21 8527	S. S. Howell.....	Work done for Supt's Weights and Measures.....	7.25
	23 8537	George Uhl.....	Paid for work in Capitol Square.....	10.00
	25 8538	Geo. C. Tichenor.....	1000 3 c stamped envelopes.....	34.80
	30 8574	E. C. Pease.....	Paid for ammunition for revolver.....	1.50
	30 8574	Hugh Murray.....	Hauling to and from State-House in May.....	7.00
	30 8581	Waverly Republican.....	Publishing pardon notices.....	4.00
June	1 8584	U. S. Express Co.....	Charges on packages.....	5.40
	1 8585	Howell & Seeberger.....	Hardware bill, March 1866 to Feb. '68.....	66.16
	1 8588	U. S. and Am. Express Cos.....	Charges on packages.....	3.25
	4 8604	L. P. Baker.....	Painting, graining, etc., in State-House.....	30.00
	4 8605	L. H. Bush.....	Paid for feather duster, Sec'y State Office.....	4.25
	5 8613	Merrill & Keeney.....	Paid for lounge, Sec'y State Office.....	35.00
	6 8619	George Uhl.....	11 days work in Capitol Square.....	22.00
	8 8624	E. C. Pease.....	Paid for one bottle indelible ink.....	60
May	16 8658	Davis & Dennis.....	12 lbs. twine at 50 cts., use Secretary of State.....	\$ 6.00
	19 8668	C. A. Harvey.....	Making book case, for Register of Land Office.....	6.00
	20 8670	Michael Hanley.....	Two (2) days labor.....	4.00
	20 8676	Geo. Uhl.....	12 days work in capital square.....	24.00
	26 8706	J. W. Burk.....	Cutting grass on square 5 days.....	10.00
	26 8714	M. Heisey.....	To make up deficiency in supplies, on acct. of loss by fire, May '68.....	4000.00
	27 8723	J. Allen.....	1½ days piling wood at \$2.00.....	3.50
	29 8730	Plumb Bros.....	Repairing clock and express charges.....	5.00
	30 8731	J. W. Burk.....	2 days work on fence around State-House.....	4.00
	30 8732	J. W. Burk.....	Cutting grass on square.....	10.00
	30 8749	Hugh Murray.....	Hauling to and from State-House in June.....	7.40
	30 8750	L. J. Wells.....	Paid for crowbar.....	1.50
	30 8751	Joseph Hague.....	Paid for hauling six loads of wood.....	1.50
July	3 8764	W. U. Tel. Co.....	Paid for official telegrams.....	11.32
	3 8768	E. N. H. Adams.....	Paid for work done in capital square.....	15.00
	3 8769	Geo. Uhl.....	Paid for work done in capital square.....	22.00
	3 8770	Geo. C. Tichenor.....	Stamped envelopes and postage.....	27-15
	7 8789	Knight Bros.....	8 yards damask at \$2.25, for law office.....	18.00
	8 8797	J. Allen.....	Repairing side walk of capital square.....	4.00
	8 8798	Wm. Christy.....	650 feet of lumber and 21 days work at 3.00.....	101.00
	11 8816	Geo. Uhl.....	5½ days work in capital square.....	11.00
	16 8838	Wm. Christy.....	½ days work and materials furnished.....	2.90
	17 8840	Geo. Uhl.....	3 days work in capital square.....	6.00
	21 8852	Read Potter & Co.....	4 towels at 50 cts., for use of State-House.....	2.00
	21 8853	Herzberg, Goodman & Co.....	Carpet, door-mats, &c.....	186-02
	24 8889	Dr. W. Baker & Co.....	1 French tracing glass.....	40
	30 8922	U. S. Ex. Co.....	Charges on packages.....	21.15
	30 8924	Hugh Murray.....	Extra labor in State House.....	12.00
	30 8926	Burt Wilbur.....	1½ days work moving brick.....	2.50

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REPORT OF THE AUDITOR OF STATE.

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GENERAL CONTINGENT FUND EXPENSES—CONTINUED.

DATE OF WARRANT	No. of voucher and warrant	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Aug.	18941	Wm. Christy.....	Work done for Register of Land Office.....	3.50
	48952	Hugh Murray.....	Hauling to and from State House in July	7.50
	48963	L. P. Baker.....	Painting, graining, etc., in State House.....	22.52
	78479	W. Weiss.....	1½ days hauling brick.....	2.50
	118995	Marcus Cavanagh.....	2 days' labor moving coal.....	4.00
	179015	John Bryan.....	Making one insurance case for Auditor's Office.....	65.00
	269050	Des Moines V. R. R.....	Transportation on books, etc.....	5.20
	319072	Hugh Murray.....	Hauling to and from State House in August.....	6.40
	319080	W. U. Tel. Co.....	Official telegrams.....	10.30
	319083	J. R. Baker.....	Whitewashing Executive Office.....	2.50
Sept.	19085	C. C. Nourse.....	Fees in case of D. M. Navigation Co. vs. Reg. State L. Office..	100.00
	19098	John Bryan.....	Making Desk for Auditor's Office.....	60.00
	39103	D. W. McClelland.....	Removing privy.....	20.00
	79122	John Bryan.....	Repairing desk in Auditor's Office.....	1.00
	249175	R. C. Webb & Son.....	1 case matches.....	7.80
	249177	Getchell & Tichenor.....	Fencing and posts for capitol square.....	32.56
	269200	Maynard Bros.....	Repairing lock on vault door.....	12.50
	299215	W. R. Stimson.....	Paid for hauling stoves and pipe.....	1.00
Oct.	89253	Hugh Murray.....	Hauling to and from State House in Sept.....	6.00
	109275	Des Moines Post-Office.....	Postage on printed and written matter.....	11.51
	129280	W. U. Tel. Co.....	Official telegrams.....	5.00
Oct.	139288	E. B. Kessler.....	Window glass for State House.....	19.50
	149290	A. Grefe.....	Ice for use of offices.....	76.12
	179292	J. M. Moody.....	46 gallons kerosene at 40 cts.....	18.40
	219333	Geo. C. Tichenor.....	10,000 postage stamps, 3 cts.....	300.00
	269348	D. L. Harvey.....	Building sidewalk, wood-box, etc.....	7.00
	319391	Hugh Murray.....	Hauling to and from State House in October.....	12.00
	319396	W. U. Telegraph Co.....	Official telegrams.....	1.65
Nov.	49414	C. & L. Harbach.....	13 revolving office chairs.....	333.00
	159524	Geo. C. Tichenor.....	3000 3 ct stamped envelops.....	104.40
	179537	H. H. Griffiths, clerk.....	Transcript case D. M. Nav. Co. vs Register State Land Office	1.25
	219581	A. Woodruff.....	1½ days teaming at 3.50 per day.....	6.12
	219586	Des Moines Post Office.....	1,000 5-ct postage stamps.....	50.00
	309635	Hugh Murray.....	Hauling to and from State House in November.....	11.75
Dec.	19647	W. U. Telegraph Co.....	Official telegrams.....	10.85
	59663	Andrew Murray.....	13 days labor in State House at 2.00.....	26.00
	79683	Doty Bros.....	Stove, zinc, etc., for Sec'y of State.....	23.05
	79691	Doty Bros.....	Russia stove pipe and work done.....	11.40
	79692	J. C. Merrill.....	2 days service as canvassing clerk.....	6.00
	79693	Sam'l A. Ayers.....	2 days service as canvassing clerk.....	6.00
	119724	M. Kavanagh.....	Excavating privy vault.....	49.40
	149746	Porter & Martin.....	Labor in taking down pipe, etc.....	2.00
	219781	S. A. Robertson.....	16,171 bricks at \$17 per M., privy vault.....	274.90
	229787	A. Woodruff.....	1½ days hauling wood at 3.50 per day.....	5.25
	239791	C. & L. Harbach.....	Wash stand for Sec'y of State.....	10.00
	269809	C. Linderman.....	4 days canvassing votes of 1867-8.....	12.00
	269810	L. I. Coulter.....	4 days service as canvassing clerk.....	12.00
	269812	W. H. Fleming.....	6 days service as canvassing clerk.....	18.00
	289825	Dan Ellyson.....	2 days service as canvassing clerk.....	6.00
	299829	U. S. Express Co.....	Transportation on Census schedules.....	43.60

GENERAL CONTINGENT FUND EXPENSES.—CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

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REPORT OF THE AUDITOR OF STATE.

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DATE OF WARRANT	No. of Voucher and Warrant	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Dec.	29 9833	Ed Wright	10 packing boxes at 50c.....	5.00
	29 9837	Isaac Brandt.....	2 days' service as canvassing clerk.....	6.00
	29 9838	U. S. Express Co.....	Transportation on packages.....	32.15
	30 9848	U. S. Express Co.....	Transportation on packages.....	2.10
	31 9859	Andrew Murray.....	Cleaning well, etc.....	8.50
1869.				
Jan.	2 9866	Hugh Murray.....	Hauling to and from State-House in December.....	12.10
	4 9870	W. U. Telegraph Co.....	Official telegrams.....	14.80
	9873	Des Moines P. O.....	Stamped envelopes and postage stamps.....	343.40
	9874	C. Winkler.....	Sawing 14 cords wood at 60c.....	8.40
	7 9893	Merrill & Keeney.....	Repairing chairs in Supreme Court-Room.....	1.50
	8 9898	Davis & Dennis.....	10 pounds heavy twine at 50c.....	5.00
	9899	Des Moines P. O.....	Stamped envelopes and postage.....	72.46
	11 9903	D. W. McClelland.....	Moving privy and placing on foundation.....	28.00
	12 9911	Dunkle Bros.....	11 bolts ribbon.....	4.00
	14 9929	C. G. Hammer.....	Paid for drayage.....	1.00
	15 9933	J. C. Taylor.....	24½ cords wood at at \$5.00 per cord.....	123.75
	16 9940	A. Woodruff.....	Hauling ½ day at \$3.00 per day.....	2.63
	18 9943	J. K. & W. H. Gilerist.....	212 feet rods for Ins. certs.....	2.10
	21 9953	Wm. Stewart.....	Repairing clocks in offices.....	6.25
	25 9966	A. Woodruff.....	11 cords wood at \$5.00 per cord.....	60.50
Feb.	29 9998	J. Simington	Paid for gig sawing.....	75
	30 10012	U. S. Express Co.....	Transportation on box from Ottumwa.....	1.20
	30 10014	Andrew Murray.....	Sawing 29½ cords wood at 60c.....	17.63
	1 10015	Hugh Murray.....	Hauling to and from State-House in January.....	12.25
	3 10033	W. U. Telegraph Co.....	Official telegrams.....	15.60
	3 10034	U. S. Express Co.....	Transportation on packages.....	19.15
	4 10037	E. Sanford.....	Paid for lock and screw-driver.....	3.25
	5 10039	McKisson & Bolton.....	Hardware bill to date.....	34.27
	6 10047	Eugene C. Pease.....	1 cord hickory wood.....	7.50
	8 10052	Des Moines P. O.....	15,00 2c postage stamps.....	30.00
	9 10056	A. Woodruff.....	10½ cords wood at \$5.00 per cord.....	59.12
	9 10058	Alex Page & Co.....	Paid for State seal.....	30.00
	12 10076	Des Moines Coal Co.....	Paid for coal from July, 1868, to July, 1869.....	54.70
	13 10077	J. C. Taylor.....	14 5-10 cords wood at \$5.00 per cord.....	72.50
	13 10078	J. C. Taylor.....	5 29-32 cords wood at \$5.00 per cord.....	29.53
	16 10092	John Bryan.....	Making book case Auditor's office.....	60.00
	19 10100	John W. Burk.....	Sawing 13½ cords woods at 60c.....	8.10
	22 10111	John W. Burk.....	1½ days' work piling wood.....	2.50
Mar.	1 10156	Hugh Murray.....	Hauling to and from State-House in February.....	10.00
	5 10174	Merrill & Keeney.....	Furniture for State-House.....	104.00
	8 10180	J. R. Thomas.....	Work done in State-House.....	2.20
	9 10184	A. Woodruff.....	11½ cords wood at \$5.00 per cord.....	61.87
	12 10201	O. R. I. & P. R. R.....	Transportation on box of books.....	4.55
	13 10203	Wm. Christy.....	Work done in State-House.....	2.00
	13 10208	Andrew Murray.....	Sawing wood, 23½ cords.....	14.55
	15 10214	J. R. Baker.....	Papering in Treasurer's office.....	1.50
	22 10231	James Watt.....	1 case telegraph matches.....	8.75
	22 10264	S. Moore.....	262 yards plastering in basement.....	78.60
	29 10272	Des Moines P. O.....	Postage stamps and postage.....	111.30

GENERAL CONTINGENT FUND EXPENSES.--CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

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REPORT OF THE AUDITOR OF STATE.

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DATE OF WARRANT	No. of Voucher and Warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Mar. 30	10292	J. M. Moody	47½ gallons kerosene at 40c.	19.00
Apr. 1	10294	Hugh Murray	Hauling to and from State-House in March	9.25
2	10304	W. U. Telegraph Co.	Official telegrams	27.03
3	10307	U. S. Express Co.	Transportation of packages	22.80
3	10309	U. S. Express Co.	Transportation of packages	2.20
3	10318	Des Moines P. O.	Postage for Executive office	7.68
12	10356	J. W. Burk	Sawing 5½ cords woods at 60c.	3.30
26	10398	J. C. Taylor	7 cords of wood at \$5.00 per cord	35.00
26	10399	J. C. Taylor	9 cords wood at \$5.00 per cord	45.00
May 1	10427	Hugh Murray	Hauling to and from State House in April	11.75
3	10433	U. S. Express Co.	Transportation on packages	23.00
4	4	L. P. Baker	Painting vault in Treasurer's office	20.80
4	5	Brooks, Landrum & Co.	Balance on vault doors for Treasurer	590.50
20	86	Jno. C. Merrill	8 boxes, brushes, drayage, etc.	8.70
20	87	J. R. Baker	Hanging paper in Secretary's office	17.50
21	96	Carter, Hussey & Curl ..	Wall paper and bordering Secretary's office	6.80
22	99	Des Moines P. O.	Postage stamps and envelopes	51.96
31	133	John Bryan	Work done in several offices	38.75
June 1	143	L. P. Baker	Paid for glass and glazing	3.95
2	144	W. U. Telegraph Co.	Official telegrams	2.55
3	146	Hugh Murray	Hauling to and from the State-House	6.50
June 5	160	M. Hayken	Frescoing Senate Chamber, on acct	60.00
7	163	Andrew Murray	23 days' work cleaning State-House, at \$2.00 per day	46.00
9	164	M. U. Ex. Co.	Transportation on boxes	6.30
9	169	Christenson & White	Stone pump for cistern	18.00
12	197	Burk & Wallace	5 days work "each" cleaning basement, \$2.00	20.00
12	198	M. Hayken	Frescoing Senate Chamber, on acct	65.00
14	217	Doty Bros.	1 mortice lock	1.85
15	221	Burk & Wallace	2 days' work "each" piling wood, etc., \$2.00	8.00
17	227	Wm. England	Keys, and work done in State House	14.75
19	235	Jno. W. Burk	½ days work in Capitol Square	1.00
19	237	M. Hayken	Frescoing Hall Representative, on acct	25.00
22	241	R. E. Ford	Work done in State-House	16.75
24	253	C. Linderman	Paid for lounge for Supreme Court-Room	16.00
26	259	Davis & Dennis	12½ lbs heavy twine, at 35 cents	4.38
28	261	A. P. Webb	13 days' work cleaning State-House, at \$2.00	26.00
29	280	Des Moines Post Office ..	Unpaid postage received and sent	18.57
30	283	Hugh Murray	Hauling to and from State-House	8.00
30	286	Knight Bros.	Paid for matting, Superintendent Public Instruction	120.22
July 1	291	C. & L. Harbach	Paid for window shades and carpet	301.15
2	295	U. S. Ex. Co.	Transportation on packages	5.10
2	296	W. U. Tel. Co.	Official telegrams	2.05
2	300	U. S. Ex. Co.	Transportation on packages	3.35
2	307	M. Hayken	Frescoing Representatives' Hall, on acct	50.00
3	309	W. U. Tel. Co.	Official telegrams	7.30
3	312	J. R. Baker	Hanging paper, whitewashing, etc.	20.25
6	322	U. S. Ex. Co.	Transportation on packages	1.35
6	333	J. B. Kirby	Repairing done in State-House	6.12
9	335	J. W. Burk	Mowing grass on Capitol Square	15.00
9	336	Hugh Murray	Making Carpet for Auditor's Office	5.00

GENERAL CONTINGENT FUND EXPENSES—CONTINUED.

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DATE OF WARRANT	No. of Voucher and Warrant	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
July	10	340 M. Hayken	Frescoing Representative Hall, on acct	30.00
	10	345 M. Hayken	Frescoing Representative Hall, on acct	20.00
	11	346 Andrew Murray	3½ days' work about State-House	7.00
	14	356 D. B. Barnes	17 gallons kerosene oil	9.10
	22	382 W. D. Christy	Paid for twine holder Auditor's office	60
	27	399 A. Woodruff	10½ cords wood at \$5.50 per cord	57.75
	27	402 Merrill, Keeney & Co.	Stands and table for Treasurer's office	64.00
	30	410 W. Stewart	Repairing clocks in State-House	6.75
	31	428 Hugh Murray	Hauling to and from State-House in July	9.75
Aug.	9	452 McDonald & Mera	Labor and material on vault	24.70
	9	456 U. S. Express Co	Transportation on packages	22.35
	10	463 Des Moines P. O.	Postage stamps and envelopes	208.60
	12	469 Andrew Murray	9 days' work cleaning hall	18.00
	16	497 U. S. Express Co	Transportation on packages	3.10
	21	506 Wm. Ray	Labor and material on furnace	204.50
	23	511 J. M. Moody	Soap and sal soda, per bill	8.80
	30	545 Brooks, Lendrum & Co.	Castings	41.30
Sept.	1	558 Hugh Murray	Hauling to and from State-House	7.00
	2	563 John Bryan	Making book-case, desk, etc	20.00
	3	567 J. B. Kirby	Plastering in basement	18.00
	4	574 W. U. Telegraph Co	Official telegrams	3.10

REPORT OF THE AUDITOR OF STATE.

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Sept.	11	614 E. J. Fairall	Fitting up vault	218.84
	16	628 Merrill, Keeney & Co.	Book-case, Treasurer's office	60.00
	17	629 Wm. Stewart	Repairing clocks S. P. I. office	2.50
	22	633 Geo. H. Montgomery	Lumber and work on privy	35.75
	23	637 Davis & Dennis	6 lbs. twine at 60c	3.60
	23	638 Aaron Wallace	Cleaning basement, 6 days	12.00
	23	639 W. R. Ray	Grates for furnace	18.92
	27	651 Henry M. Sherwood	Desk for office of S. P. I.	73.78
	30	682 Wm. Hillerman	2 day's work in basement at \$3.	6.00
Oct.	1	685 Hugh Murray	Hauling to and from State-House	7.30
	1	686 Des Moines P. O.	Stamps and postage	75.97
	6	690 Comparet & Stark	12 tin cases for office Superintendent Public Instruction	4.80
	4	703 U. S. Express Co	Transportation on packages	37.10
	4	705 Des Moines P. O.	Unpaid postage	4.76
	4	706 R. C. Webb & Son	Mdse, as per bill	4.34
	6	713 W. U. Telegraph Co	Official telegrams	7.54
	6	714 J. R. Baker	Papering and varnishing	3.00
	11	737 L. P. & J. R. Baker	Painting privy, etc	25.95
	13	749 D. B. Barnes	Lamp wick and sweet oil .....	.80
	14	750 J. K. & W. H. Gilcrest	Lumber for floor in basement	30.67
	16	764 C. Linderman	Copying opinion in Des Moines Nav. & R. R. Co., against Register of Land Office	2.50
	25	800 A. Grefe	10100 lbs. ice at 75 cts. per hundred	75.75
	25	802 Fairbanks, Greenleaf & Co.	4 druggist scales	40.00
	30	846 Reese & Stone	90 bushels coal at 16 2-3 cts.	14.88

No. 3.]

REPORT OF THE AUDITOR OF STATE.

33

Total

\$17200.74

Deduct amount overdrawn, as per last report

77.35

Total expenditures for two years, ending November 1, 1869

*\$17123.39

\$4000.00 of this amount was expended for deficiency in supplies for the Penitentiary, on account of loss by fire, in May, 1868.

10TH—WARRANTS—REVENUE.

Amount of warrants outstanding, Nov. 2d, 1867.....	\$10,812.99
Amount issued during the two years, ending Oct. 30, 1869	1,570,075.84
Total	1,580,888.83
Deduct amount redeemed during the two years.....	1,553,389.91
Leaves outstanding Oct. 30, 1869.....	27,498.92

11TH—WAR AND DEFENSE WARRANTS.

Amount of warrants outstanding Nov. 2d, 1867.....	254.53
(None issued since Nov. 2d, 1867.)	
Amount of warrants redeemed during the two years ending Oct. 30, 1869.....	111.90
Leaves outstanding, Oct. 30, 1869.....	142.63

12TH—DES MOINES RIVER LAND CLAIM WARRANTS, (SPECIAL FUND CREATED BY CHAPTER 22, ACTS OF 1866, AND CHAPTER 36, ACTS OF 1868.)

Amount of warrants outstanding Nov. 2, 1867	95,067.23
Amount issued during the two years ending Oct. 30, 1869	51,457.89
Total.....	146,525.12
Deduct the amount redeemed during the two years...	143,300.12
Leaves outstanding Oct. 30, 1869.....	3,225.00

13TH—DISBURSEMENTS OF AUDITOR'S CONTINGENT FUND.

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

November 1st, 1867, to November 1st, 1869, for the payment of a deputy in the office of Auditor of State for the term of two years.....	2,000.00
November 1st, 1867, to November 1st, 1869, for the payment of extra clerk's hire in the office	831.50

14TH—HOSPITAL FOR THE INSANE.

The Superintendent has certified to this office quarterly the amount due from each county on account of board and clothing, under section 1487, Revision of 1860, which amounts during the two years, in the aggregate to.....	\$152,277.81
Add for balance due Hospital, Nov. 2d, 1867.....	5,498.73
Total.....	157,776.54
Under the above section of Revision, Auditor's warrants have been issued to the treasurer of the hospital during the two years amounting in the aggregate to.....	155,410.00
Leaving balance undrawn and due hospital Oct. 30th, 1869.....	2,366.54

15TH—ESTIMATED EXPENDITURES.

For the two fiscal years commencing November 1, 1869, and ending the first Monday in November, 1871, exclusive of extraordinary appropriations for special purposes; also, amounts of appropriations undrawn, and estimated appropriations required to pay salaries and expenses until April 1, 1872.

ACCOUNTS.	Estimated expenditures.	Amount appropriated and undrawn.	Amount of appropriation required to pay to April, 1872.
Adjutant-General's Salary.....	\$ 4000.00	\$ 833.48	\$4000.00
Adjutant-General's Contingent Fund.....	2400.00	845.00	2400.00
Attorney-General's Salary.....	3000.00	766.90	3000.00
Attorney-General's per diem.....	1500.00	.....	.....
Auditor of State's Salary.....	2600.00	542.00	2600.00
Auditor of State's Deputy's Salary.....	2000.00	416.65	2000.00
Auditor of State's Contingent Fund.....	1500.00	668.50	1500.00
Circuit Judge's Salaries.....	72000.00	21250.00	72000.00
District Attorneys' Salaries.....	14400.00	4350.00	14400.00
District Judge's Salaries.....	43200.00	12000.00	43200.00
Governor's Salary and house rent ...	6600.00	1887.18	6600.00
Governor's Private Secretary's Salary.....	2000.00	478.02	2000.00
Governor's Contingent Fund.....	2000.00	60.50	2000.00
Janitor and night watch.....	4400.00	2108.00	3500.00
Register of State Land Office, Salary.....	3500.00	750.00	3600.00
Register of State Land Office Deputy.....	2000.00	416.00	2000.00
Supt. of Ag'l Coll. and Farm, Salary.....	2000.00	.....	2000.00
Secretary of State's Salary.....	2600.00	519.80	2600.00
Secretary of State's Deputy.....	2000.00	472.74	2000.00
Secretary of State's Contingent Fund.....	1500.00	1013.00	1500.00
State Treasurer's Salary.....	4000.00	833.33	4000.00
State Treasurer's Deputy.....	2000.00	398.27	2000.00
State Supt. of Weights & Meas. Salary.....	100.00	21.17	100.00
Supt. of Public Instruction's Salary.....	3000.00	625.00	3000.00
Supt. of Public Instruction's Deputy.....	2000.00	1970.33	2000.00
Supt. of Pub. Inst. Contingent Fund.....	1000.00	875.00	1000.00
Supreme Judges' Salaries.....	18400.00	4050.80	18400.00
Supreme Court Contingent Fund.....	5000.00	5145.38	5000.00
General Contingent Fund.....	15000.00	2912.40	15000.00
Agricultural Societies.....	20000.00	.....	.....
Agricultural College Board, mileage.....	3100.00	.....	.....
Arrest of Fugitives.....	5000.00	.....	.....
Blind Asylum, support.....	10000.00	1250.00	10000.00
Blind Asylum, pupilage.....	18000.00	.....	.....
Blind Asylum, clothing account.....	500.00	.....	.....
Commissioners to Washington.....	3000.00	.....	.....
Deaf and Dumb Institute, support.....	10000.00	.....	10000.00

ESTIMATED EXPENDITURES—CONTINUED.

ACCOUNTS.	Estimated expenditures.	Amount appropriated and undrawn.	Amount of appropriation required to pay to Jan. 1, 1871.
Deaf and Dumb Institute, pupilage..	21000.00	.....	.....
Deaf and Dumb Institute, clothing ac	200.00	.....	.....
First Iowa Cavalry Claims.....	10000.00	.....	.....
Gray Uniform Claims.....	1000.00	.....	.....
Hospital for Insane, County dues— Mt. Pleasant.....	155000.00	.....	.....
Hospital for Insane, Trustees ex- penses—Mt. Pleasant.....	1500.00	.....	.....
Hospital for Insane, Commissioners expenses—Independence.....	2500.00	.....	.....
Iowa Soldiers' Orphans' Home, sup- port.....	195000.00	.....	.....
Iowa Soldiers' Orphans' Home, Trus- tees mileage.....	2500.00	.....	.....
Interest on War Bonds.....	42000.00	12175.23	42000.00
Interest on School Fund Loans.....	37519.65	18907.77	37519.65
Permanent School Fund Costs.....	1000.00	.....	.....
Penitentiary, improve'mts (deficiency)	5519.63	.....	5519.63
Penitentiary, general support.....	1500.00	.....	.....
Penitentiary, general support (de- ficiency).....	4000.00	.....	4000.00
Penitentiary, guards' pay.....	10000.00	.....	.....
Penitentiary, visitor.....	125.00	.....	.....
Penitentiary, Clerk's salary.....	1500.00	.....	1500.00
Penitentiary, Chaplain's salary.....	1200.00	.....	1200.00
Penitentiary, Physician's salary.....	1200.00	.....	1200.00
Penitentiary, Warden's salary.....	3000.00	.....	3000.00
Penitentiary, Dep'y Warden's salary.....	2000.00	.....	2000.00
Publishing Laws in Newspapers.....	40000.00	.....	.....
Quarter-Master General's expenses.	1000.00	.....	.....
Reports of Supreme Court.....	13000.00	.....	.....
School Journal.....	242.00	.....	.....
Special Appropriations.....	6000.00	.....	.....
State Reform School, support.....	10000.00	.....	10000.00
State Reform School, support (defi- ciency).....	6000.00	.....	6000.00
State Reform School, Trustees mil'ge	1200.00	.....	.....
State Binding.....	17000.00	.....	.....
State Printing.....	24000.00	.....	.....

ESTIMATED EXPENDITURES—CONTINUED.

ACCOUNTS.	Estimated expenditures.	Amount appropriated and undrawn.	Amount of appropriation required to pay to Jan. 1, 1872.
State University, Trustees Mileage.	1350.00		
Stationery	44000.00		
Teachers' Institutes	6500.00		
Thirteenth General Assembly	115000.00		
War and Defense Fund, (Revenue)	500.00		
	\$1080456.28		
Red'n of outstanding warrants	27498.92		
Total estimated expenditures....	\$1107955.20		

10TH STATEMENT—A.

Showing the balances on the Books of this office due from the several Counties on account of State Revenue, Insane Hospital dues, and Blind Asylum and Deaf and Dumb Institution clothing accounts on the 30th day of October, 1869, not including old balances due from Ex-Treasurers as shown in Statement "B."

COUNTIES.	State Revenue.	Insane Hospital.	Deaf & Dumb Institution clothing account.	Blind Asylum clothing account.
Adair	\$ 4194.54			
Adams	4736.58	5.27		
Allamakee	5116.68	1157.76		
Appanoose	3840.64	986.22		35.30
Andubon	1430.75			
Benton	3059.62	2768.49	3.50	111.76
Black Hawk	5040.59	492.00		
Boone	8158.62	1463.02		
Bremer	1870.79	385.40		
Butler	6153.12	1102.22		
Buena Vista	573.07			

16TH STATEMENT, "A."—CONTINUED.

COUNTIES.	State Revenue.	Insane Hospital account.	Deaf and Dumb Institution, clothing acct., etc.	Blind, clothing account.
Buchanan	3179.42			
Calhoun	3737.00			
Carroll	1071.82	500.17		
Cass	3405.12			
Cedar	5014.26	2299.93		
Cerro Gordo	1749.06	126.90	2.65	
Cherokee	199.68			
Chickasaw	2165.04	664.16		
Clarke	3090.92	485.47		
Clay	928.56			
Clayton	12073.11	1715.38		
Clinton	3507.09	1801.86	3.00	35.17
Crawford	2298.75			183.23
Dallas	2645.02	183.27		
Davis	5076.69	1495.70		
Decatur	8078.90	1781.69	21.00	
Delaware	5519.29	2461.69		
Des Moines	8444.81	1616.99		
Dickinson	overpaid.			
Dubuque	25519.57	6387.37	17.15	20.55
Emmet	73.54			
Fayette	1251.11	overpaid.		30.20
Floyd	856.18	484.87		
Franklin	3858.62	438.32		
*Fremont	†268.62	266.51		
Greece	1148.35	119.70		
Grundy	1821.75	22.94		
Guthrie	2730.95	516.84		
Hamilton	4556.41			
Hancock	2742.54			
Hardin	1063.55	1183.72		
Harrison	9850.07	358.37		
Henry	2207.94	1075.03	8.05	
Howard	5115.96	overpaid.		
Humboldt	725.59			
Ia	537.13			
Iowa	5420.01	2149.14		
Jackson	2933.72	2292.45		37.61
Jasper	6024.37			
Jefferson	3034.85	6468.36		
Johnson	7588.23	700.30	8.20	

* The State Tax of 1868 has not yet been charged to Fremont county, no report of valuation and tax having been received.

† Federal tax.

16TH.—STATEMENT, "A"—CONTINUED.

COUNTIES.	State Revenue.	Insane Hospital	Deaf and Dumb Institution—Clothing acct, etc.	Blind Asylum—Clothing acct.
Jones.....	7074.82	1796.47	15.41	.....
Keokuk.....	4287.24	3800.68	24.35	.....
Kossuth.....	1581.51	.....	.....	.....
Lee.....	27322.46	10690.46	.....	.....
Linn.....	8126.07	1088.35	.....	169.91
Louisa.....	4569.87	1599.06	.....	.....
Lucas.....	1676.55	1489.88	.....	.....
Madison.....	8023.68	444.35	.....	.....
Mahaska.....	12991.79	81.23	.....	.....
Marion.....	4997.18	4228.97	.....	74.17
Marshall.....	5605.90	overpaid.	.....	.....
Mills.....	1086.98	2503.03	.....	.....
Mitchell.....	3118.09	overpaid.	.....	.....
Monona.....	2488.40	513.50	.....	.....
Monroe.....	4825.64	858.79	.....	.....
Montgomery.....	3540.82	31.32	.....	.....
Muscatine.....	8216.45	736.61	.....	.....
O'Brien.....	552.03	.....	.....	.....
Page.....	3369.32	overpaid.	.....	.....
Palo Alto.....	945.83	.....	.....	.....
Plymouth.....	659.13	.....	.....	.....
Pocahontas.....	1225.17	.....	.....	.....
Polk.....	17522.12	6835.04	.....	.....
Pottawattamie.....	9521.94	2227.66	.....	.....
Poweshiek.....	3960.31	overpaid.	.....	.....
Ringgold.....	2322.35	7.73	.....	.....
Sac.....	2284.24	.....	.....	.....
Scott.....	10517.40	7002.25	.....	.....
Shelby.....	3700.63	132.80	.....	.....
Story.....	4376.90	overpaid.	.....	.....
Sioux.....	1106.48	.....	.....	.....
Tama.....	2260.61	566.31	.....	.....
Taylor.....	2900.82	901.44	.....	.....
Union.....	5732.60	293.93	.....	.....
Van Buren.....	3843.63	2173.12	.....	.....
Wapello.....	8842.30	1593.56	.....	.....
Warren.....	6384.83	287.90	.....	.....
Washington.....	11764.22	1240.54	.....	.....
Wayne.....	2421.10	1806.22	.....	.....
Webster.....	7011.87	802.75	.....	.....

† \$110.88 of this is Federal tax.

16TH STATEMENT, "A"—CONTINUED.

COUNTIES.	State Revenue.	Insane Hospital	Deaf and Dumb Institution—Clothing acct	Blind Asylum—Clothing acct
Winneshiek.....	3677.38	673.06	11.10	.....
* Woodbury.....	.....	740.26	.....	.....
† Winnebago.....	1784.98	Overpaid	.....	.....
Worth.....	2907.07	.....	.....	.....
Wright.....	3208.79	149.82	.....	.....
	439026.27	103254.60	114.41	514.67
Deduct for am't overp'd by Dickinson Co—Rev. \$ 15.80	.....	.....	.....	.....
Fremont "—Rev. 2258.15	.....	.....	.....	.....
Woodb'y "—Rev. 3781.27	6055.22	.....	.....	.....
Fayette Co—Ins. 1655.76	.....	.....	.....	.....
Howard "—Ins. 643.24	.....	.....	.....	.....
Marshall "—Ins. 101.28	.....	.....	.....	.....
Mitchell "—Ins. 723.13	.....	.....	.....	.....
Page "—Ins. 512.80	.....	.....	.....	.....
Poweshiek "—Ins. 278.94	.....	.....	.....	.....
Story "—Ins. 68.10	.....	.....	.....	.....
Winneb'go "—Ins. 571.60	.....	4554.85	.....	.....
Totals.....	432971.05	98699.75	114.41	514.67

RECAPITULATION.

State Revenue—due from Counties.....	\$ 432971.05
Insane Hospital—due from Counties.....	98699.75
Deaf and Dumb Clothing acct—due from Counties...	114.41
Blind Asylum Clothing acct—due from Counties...	514.67

Total amount due from Counties..... \$532299.88

† The State Tax of 1868 has not yet been charged to Winnebago County, no report of valuation and tax having been received.

* The State Taxes of 1867 and 1868 have not yet been charged to Woodbury County, no report of valuation and tax having been received.

17TH—STATEMENT "B."

Showing the balance due from County Treasurers whose terms of office expired on October 30th, 1889.

Adair county, S. W. Armstrong, Treasurer	\$ 39.00
Allamakee county, Topliff, Treasurer, (in judgment)....	3884.09
Audubon county, State Rev., N. Hamlin, Tr., (in suit)...	733.25
Audubon county, Federal Rev., N. Hamlin, Tr., (in suit)...	291.31
Bremer county, Norris, Tr., (in suit).....	2086.73
Butler county, J. Palmer, Tr.....	65.26
*Dubuque county, O'Brien & Mahoney, Trs.....	11527.86
Floyd county, Jackson, Tr., (judgment for .567.17).....	675.14
Franklin county, Miller, Tr.....	338.84
Fremont county, Biggs, Tr., (in judgment).....	1104.56
Hardin county, Pardee, Tr.....	100.00
Hardin county, J. D. Gourley, Tr., reported stolen Federal Rev. \$255.23; State Rev. 1951.30 (in suit)	2206.53
Jasper county, Hammer, Tr.....	6435.48
Lucas county, Edginton, Tr.,	2350.67
Marion county, W. T. Cunningham, Tr., reported stolen	3794.34
Monona county, Wm. Burton, Tr.,	969.07
Page county, Conner, Tr.,	636.32
Polk county, S. M. Dyer, Tr., (in suit).....	4281.28
Shelby county, Wyland, Tr.....	37.45
Sioux county, A. J. Brown, Tr.,	1607.38
Total.....	\$ 43224.56

* The State claimed about \$1000.00 of this amount from Ex-Tr. Mahoney, and the balance from Ex-Tr. O'Brien. In suit vs. Mahoney, the Court found for defendant, and the County now offers to pay \$10,000.00, in installments on judgment vs. O'Brien.

18TH—STATEMENT "C."

Showing the Counties from which no report of the Treasurer's accounts with State Revenue up to January 1, 1889, have been received, and the date of the last report.

COUNTIES.	DATE OF LAST REPORT.
Buena Vista.....	June 1st, 1863.
Carroll.....	January 1st, 1867.
Fremont.....	January 6th, 1868.
Kossuth.....	January 1st, 1866.
Poweshiek.....	January 6th, 1868.
Taylor.....	June 1st, 1868.
* Wayne.....	January 6th, 1868.
* Winnebago.....	June 1st, 1867.
Woodbury.....	January 7th, 1867.

* Reports received but returned for correction.

19TH—STATEMENT "D"

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 1889.

COUNTIES.	Acres of land.	Reported value per acre.	Equalized value per acre.	Decrease per cent on land.	Increase per cent on land.	Reported value of lands and town lots.	Equalized value of lands and town lots.	Personal value.	Reported total value.	Equalized total value.	State tax at two (2) mills.
Adair.....	398400	81.00	\$5.40	10	...	\$210400	\$210400	\$150850	\$237321.19	\$215217.70	\$4004.86
Adams.....	290732	8.47	3.47	...	...	944741	944741	167616	1112363	1112363	2224.73
Allamakee.....	396596	2.76	3.86	40	...	1348270	1785743	596550	1944820	2382293	4764.69
Appanoose.....	296762	6.97	6.27	10	...	2245904	2033065	1121949	3367853	3161014	6323.03
Audubon.....	225659	4.33	4.23	...	...	965470	965470	110830	1076320	1076320	2152.66
Benton.....	450321	6.50	6.50	...	...	3400509	3400509	1041289	4589463	4589463	9178.63
Black Hawk.....	357391	7.23	7.32	...	...	3298396	3298396	652294	4603920	4603920	9207.84
Boone.....	332391	6.95	6.95	...	...	1065100	1065100	451465	2116565	2116565	4233.13
Buchanan.....	274633	5.25	5.25	...	...	3120899	3120899	1009761	4136660	4136660	8279.32
Buena Vista.....	106932	3.00	3.00	...	...	590076	590076	18444	608520	608520	1217.04
Butler.....	358989	5.07	4.57	10	...	1923176	1741143	405645	2328821	2146788	4293.58
Calhoun.....	297551	3.69	2.96	20	...	1103577	884279	324699	1158226	996748	1873.50
Carroll.....	366657	5.35	4.20	20	...	1099141	1358399	150434	2119575	1734333	3463.67
Cass.....	351267	4.86	4.86	...	...	1773261	1773261	229459	2004607	2004607	4009.39
Cedar.....	335990	13.35	12.02	10	...	4790353	4353329	1421176	6211559	5716896	11532.79
Cerro Gordo.....	358602	4.44	4.44	...	...	1641188	1641188	118199	1759987	1759987	3518.77
Cherokee.....	377625	3.02	3.02	...	...	235324	235324	23813	2601137	2601137	5232.37
Chickasaw.....	317035	4.41	4.41	...	...	1493618	1493618	270208	1768826	1768826	3537.65
Clarke.....	273890	5.38	5.38	...	...	1624456	1624456	659156	2352618	2352618	4565.34

STATEMENT "D"—CONTINUED.

COUNTIES.	Acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of lands.	Reported value of town lots.	Increase per cent on land.	Decrease per cent on land.	Reported value of lands and town lots.	Equalized value of land and town lots.	Personalty, value.	Reported total value.	Equalized total value.	State tax at two (2) mills.
Clay	142390	2.00	2.00	287172				287172	12780	299952	290052	599.90	
Clinton	438502	6.12	7.04	2958393	724862	15		3683455	4127244	1512407	5195862	5639651	11279.30
Clinton	438440	1.10	9.79	3584604	1471291	20		5055895	5772815	2081641	7137536	7854456	15708.91
Crawford	460800	2.81	3.51	1293818	35780	25		1339598	1653052	84109	1413707	1737161	3474.32
Dallas	380588	7.34	6.51	2792732	195919		10	2988641	2709369	848870	3887511	3558239	7116.48
Davis	316497	5.93	6.82	1876678	127120	15		2003798	2285299	1124817	3128615	3410116	6820.23
Decatur	328324	4.04	4.24	1324913	81706	5		1406709	1473954	594815	2001524	2067769	4135.54
Delaware	361649	7.28	7.28	2635721	311000			2946721	2946721	911342	3858063	3858063	7716.13
Des Moines	251649	12.11	12.71	3045369	2184306	5		5232675	5385088	2365328	7597928	7750341	15500.68
Dickinson	40863	1.63	2.03	66598		25		66598	89247	28292	94890	111539	233.08
Dubuque	377981	6.42	8.02	2441592	3563840	25		6005422	6611830	3110224	9115656	9726054	19452.11
Emmet	65442	3.04	2.13	198855	7614		30	206499	139230	7212	28715	216438	432.87
Fayette	460134	5.16	1.16	2372717	182907			2555624	2555624	727700	3382414	3283414	6566.83
Floyd	315593	5.25	5.25	1655600	258131			1913731	1913731	396338	2310090	2310090	4620.14
Franklin	355847	3.96	3.96	1408426	17811			1425737	1425737	112490	1538297	1538297	3076.45
Frederick	330674	7.93	6.35	2544003	194039	20		2738042	2292942	711887	3449429	2927206	5881.26
Greene	323079	9.16	6.11	2958335	121027	33 1/2		3079362	2003251	204045	383407	2297206	4594.59
Grundy	332352	5.37	4.75	1753626	5900	10		1759526	1584164	246702	2006928	1830866	3691.73
Guthrie	359506	5.39	5.39	1988424	57957			1996381	1996381	391164	2387545	2387545	4775.09
Hamilton	348640	3.71	3.71	1294132	127507			1421639	1421639	510046	1931685	1931685	3863.37
Hancock	367185	3.51	2.51	923091	2044			924135	924135	23552	947687	947687	1895.37
Hardin	390499	4.77	5.24	1730551	218469	10		1939020	2111075	593869	2532899	2704494	5409.89
Harrison	401248	4.40	5.28	1764370	150384	20		1914754	2267628	650026	2564780	2917654	5835.31
Henry	266177	9.13	10.04	2430624	748743	10		3179377	3422459	1587590	4766987	5010949	10020.10

Howard	295944	3.70	3.70	1095090	77735			1173825	1173825	169682	1342507	1342507	2685.01
Humboldt	163719	3.22	3.22	534172	6428			530600	530600	72352	602952	602952	1205.90
Iowa	No rep't												
Jackson	368727	5.13	5.74	2300038	211132	10		2472000	2698154	1050928	3528238	3748482	7496.96
Jasper	396674	6.35	6.98	2518048	555336	10		3075584	3225389	1439989	4513573	4765378	9590.76
Jefferson	451400	7.31	7.31	3300927	509121	10		3810048	3810048	1649394	5459442	5459442	10918.88
Johnson	273307	6.66	8.65	1823229	147008	30		1960337	2516036	1036425	3005762	3352461	7104.92
Jones	371090	9.78	9.78	3639755	950828			4577583	4577583	1510049	6088532	6088532	13177.06
Kearney	338106	9.11	9.11	3081509	295699			3377208	3377208	1300029	4678137	4678137	9356.27
Keokuk	365525	5.96	5.96	2182427	165338			2347765	2347765	1151050	3499715	3499715	6999.43
Kossuth	286651	2.09	2.30	597629	12340	10		609969	569732	56803	666772	726535	1453.07
Lee	320697	8.52	9.37	2735497	2911105	*	10	5877155	5981655	2983557	8860497	8920013	17840.02
Linn	452231	9.09	10.90	4100133	1270790	20		5370903	6190949	937316	6308239	7128265	14256.53
Louisia	250362	6.81	6.71	1704371	177000	20		1881371	2222245	997151	2878522	3210396	6438.79
Lucas	264580	5.80	6.38	1535823	273945	10		1809768	1963350	579537	2289305	2542887	5085.77
Madison	366533	6.45	6.45	2364175	199942			2564117	2564117	1235883	3800000	3800000	7600.00
Mahaska	358225	9.26	9.26	3315706	585631			3901337	3901337	1623762	5525099	5525099	11050.20
Marion	358890	7.88	7.88	2828746	359488			3188234	3188234	1487151	4675385	4675385	9350.77
Marshall	366032	7.11	7.11	2603419	481161			3084580	3084580	789595	3874175	3874175	7748.35
Mills	256950	5.91	5.91	1519138	159840			1678978	1678978	990352	2669330	2669330	5339.66
Mitchell	292244	5.49	4.94	1605442	154412	10		1759845	1590310	363116	2123970	1962426	3924.85
Monona	368381	3.38	4.05	1246263	58820	20		1305083	1554335	160586	1465669	1714921	3429.84
Monroe	273531	6.83	6.83	1867949	253886			2121835	2121835	960285	3028120	3028120	6056.24
Montgomery	179366	3.62	3.98	649978	47125	10		697108	762101	230951	990352	990352	1986.10
Muscatine	275420	12.77	12.13	3519733	1661591	5		5181324	5005398	1775197	6956521	6780535	13561.07
O'Brien	No rep't												
Page	335145	4.78	4.78	1600796	126071			1726867	1726867	594898	2321856	2321856	4643.71
Palo Alto	129321	2.50	2.50	415577				315577	315577	17107	332684	332684	665.37
Plymouth	91497	2.00	2.00	182994				182994	182994	28343	211337	211337	422.67
Pocahontas	250156	2.00	2.25	512312	12 1/2			512313	576351	29764	539076	597115	1194.23
Polk	358573	9.78	9.78	3507594	2259474			5767335	5767335	1864089	7631415	7631415	15362.83
Pottawattamie	545921	6.41	6.41	3478167	4321782			7699949	6647078	1324019	9033968	9771097	15943.19
Poweshiek	339266	8.11	7.30	2889574	254303	10		3143777	2854820	983062	4137739	3938782	7677.56
Ringgold	337498	3.59	3.53	1193167	35145			1228312	1228312	390401	1488713	1488713	2977.42
Sac	358919	3.69	3.24	1423355	13580	20		1458915	1153944	40623	1479538	1194467	2388.93
Scott	282944	13.24	13.24	3660803	3105949			6766752	6766752	2464429	9231244	9231244	18462.49

*10 per cent increase on all but Keokuk.

†25 per cent decrease on lots in Council Bluffs.

STATEMENT "D."—CONTINUED.

COUNTIES.	Acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of lands.	Reported value of town lots.	Increase per cent on land.	Decrease per cent on land.	Reported value of lands and town lots.	Equalized value of lands and town lots.	Personal property.	Reported total value.	Equalized total value.	State tax at two (2) mills.
Shelby	326957	\$4.55	\$4.55	\$1484475	\$10280	.....	.....	\$1494755	\$1494755	\$127295	\$1621060	\$1621060	\$3243.92
Sioux	186798	2.50	2.00	466995	.....	.....	20	466995	373596	1895	468890	375401	750.80
Story	346063	5.73	5.73	1983089	120637	.....	.....	2103726	2103726	375277	2479003	2479003	4958.00
Tama	457736	8.01	6.41	3699015	317399	.....	20	3986414	3252611	1120432	5106846	4373043	8746.09
Taylor	329312	5.14	5.14	1692168	46007	.....	.....	1738175	1738175	666815	2404990	2404990	4809.98
Union	272615	3.89	3.89	1062771	87334	.....	.....	1150005	1150005	306742	1456747	1456747	2913.49
Van Buren	310644	12.39	10.53	3849213	550064	.....	.....	4408277	3840895	1591605	5999882	5432500	10865.00
Wapello	262621	8.99	9.44	2361695	1256345	5	.....	3618040	3736124	1948262	5566302	5684386	11368.77
Warren	360642	8.35	7.93	3011046	249802	.....	5	3236848	3110296	86241	1104707	4365615	8430.13
Washington	360241	7.98	7.98	2875207	397042	.....	.....	3272249	3272249	1626103	4898352	4898352	9796.70
Wayne	311492	5.44	5.44	1694910	82002	.....	.....	1776972	1776912	929630	2706542	2706542	5413.08
Webster	445194	3.05	4.57	1357345	286369	50	.....	1643714	3232386	290102	1938816	2612488	5224.98
Winnebago	243013	2.93	2.35	713855	317	.....	20	714167	571080	18577	732744	589657	1199.81
Winneshek	435781	4.35	4.35	1907297	305139	.....	.....	2302436	2302436	903916	3206352	3206352	6412.70
Woodbury	No report	3.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Worth	241952	3.03	3.03	733371	11727	.....	.....	745098	745098	84661	829759	829759	1659.52
Wright	352471	2.72	2.72	958036	8590	.....	.....	966626	966626	74161	1040787	1040787	2081.57
Total	30109771	.....	.....	181881953	40272055	.....	.....	222154008	222361061	71971191	294125199	294532252	589064.44

20TH—STATEMENT "E."

Showing the number of cattle, horses, mules, sheep and swine assessed, and the value thereof, in the several counties for the year 1868.

COUNTIES.	Number of Cattle.	Value of Cattle.	Number of Horses.	Value of Horses.	Number of Mules.	Value of Mules.	Number of Sheep.	Value of Sheep.	Number of Swine.	Value of Swine.	Total value.
Adair	1511	23093	807	36037	43	1925	2814	3714	705	1391	66100
Adams	1987	29802	1059	50997	112	7025	4529	4592	1020	2188	100574
Albany	11432	127140	4974	207610	61	2920	9337	9335	7189	12551	393556
Appanoose	11051	304667	5896	287491	435	30680	34857	18077	11478	28481	589328
Audubon	1006	19477	554	33060	80	6715	930	1360	255	719	61340
Benton	13345	257366	7452	478594	265	17645	14760	15094	11738	50070	818000
Black Hawk	10729	138633	6735	367921	141	7081	8657	11834	5326	7411	534880
Boone	5865	63973	3533	165378	212	12895	11249	16337	3701	6509	265092
Bremer	7698	66590	3989	131881	41	1580	8620	6433	2989	2553	208837
Buchanan	9276	117088	5078	204985	113	7145	13659	13659	4744	6299	409476
Buena Vista	202	3008	62	2985	2	100	128	870	22	56	6618
Butler	No report.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Calhoun	676	11151	246	12750	12	820	1494	1161	138	501	26383
Carroll	600	10110	288	15615	7	570	1461	2075	398	847	29217
Cass	2904	38371	1456	78302	75	4795	4123	6158	1325	3380	131006
Cedar	18582	228798	9672	421747	414	25642	31731	28109	20391	50170	754466
Cerro Gordo	2304	18680	1060	32109	10	440	2294	2175	322	608	54102
Cherokee	353	7281	81	4275	8	600	22	33	16	138	12327
Chickasaw	7734	56959	2829	83489	53	1480	5241	2607	1692	806	144431
Clarke	5143	88342	3232	139796	239	18060	13919	13888	5692	9949	325035
Clay	472	6191	107	3012	2	110	208	80	47	57	9450
Clayton	18120	230421	8279	408936	296	16855	15297	22576	13740	25009	703797
Clinton	23692	177094	12812	565969	343	16720	15205	15205	22039	22039	797027
Crawford	1596	18046	565	23045	24	1185	2294	1147	6355	178	43601
Dallas	6881	115943	4060	235486	371	20772	15920	15492	5778	11729	399422
Davis	12513	163058	6569	297592	962	49371	34275	34280	12866	22385	566086
Decatur	8198	97885	5265	177958	353	17285	28679	29238	5822	11082	333448
Delaware	13823	174791	6989	289415	153	8025	17983	19839	9869	14108	506178

STATEMENT "E."—CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

[No. 3]

COUNTIES.	Number of Cattle.	Value of Cattle.	Number of Horses.	Value of Horses.	Number of mules.	Value of mules.	Number of Sheep.	Value of Sheep.	Number of Swine.	Value of Swine.	Total value.
Des Moines.....	12375	\$100680	7954	\$418920	603	\$37830	24758	\$24696	13216	\$20747	\$663173
Dickinson.....	538	6990	126	6092	2	80	89	173	22	144	13449
Dubuque.....	20666	202727	9821	367939	278	13970	12430	12694	22313	37336	634066
Emmett.....	No re- port.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fayette.....	12995	103434	5869	236252	161	6418	15066	15965	7770	9198	371249
Floyd.....	5332	55828	3030	111994	70	3025	8325	6363	1362	1382	178592
Franklin.....	2471	31821	1361	54534	23	800	2764	2113	1146	1015	90293
Fremont.....	5579	111878	3662	159042	493	24573	10418	10426	8891	13224	329143
Greene.....	1787	24095	1264	53068	45	3600	3939	3939	1499	1769	86471
Grundy.....	2871	35135	1805	64919	33	1980	1678	1678	1789	1406	105118
Guthrie.....	3710	43302	2281	101849	100	5830	11203	8006	3828	5999	165886
Hamilton.....	2920	38506	1479	63429	39	2428	3903	2948	1051	1705	109016
Hancock.....	410	5386	219	9310	3	150	438	438	93	93	15377
Hardin.....	6759	83280	4314	212064	96	5285	8084	5342	4553	4598	310569
Harrison.....	7844	136934	2933	198015	135	11296	6465	8088	3470	7027	301360
Henry.....	13555	124918	7825	357789	490	26223	47108	66881	14192	25651	601462
Howard.....	4522	37045	1887	48210	32	990	2624	9199	802	593	89037
Humboldt.....	1372	20513	527	26752	11	530	1281	1407	173	291	49493
Iowa.....	No re- port.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jackson.....	13122	125134	5088	221340	222	9940	16773	16387	10701	12669	385490
Jackson.....	19198	163900	9292	361851	186	8465	17898	17898	21499	25297	584810
Jasper.....	14491	246349	8021	477077	571	38306	33338	28583	15948	43929	834237
Jefferson.....	12195	95863	7378	274975	605	25207	39954	39654	17782	26609	462908
Johnson.....	19882	282600	9278	444567	494	33470	32903	35298	18439	36406	832201
Jones.....	17317	207904	8391	392797	168	13197	21630	21501	17580	28463	663662
Keokuk.....	14958	172770	8014	303061	622	29918	37400	36544	15352	27769	570062
Kossuth.....	No re- port.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lee.....	15407	184690	9001	453419	860	46763	30700	22984	17845	24097	731953
Linn.....	20795	206566	10318	422813	356	15976	23658	22965	18645	28311	697631
Louisa.....	13122	149294	6447	302870	361	20041	16460	18963	13192	23945	515113

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REPORT OF THE AUDITOR OF STATE.

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Lucas.....	6304	88990	33049	123877	280	12600	15419	15941	5360	11520	246928
Madison.....	8773	142727	4862	284185	490	36605	28264	30137	9239	18276	518020
Mahaska.....	14713	156341	7144	486101	741	50690	54837	57850	19008	43130	800118
Marion.....	14053	203080	8467	410375	704	37062	33910	33177	22160	43356	723959
Marshall.....	7539	101247	7419	238030	125	8239	15702	12103	7462	14088	373707
Mills.....	9336	130828	3253	197988	362	29212	8473	8753	3968	11231	377512
Mitchell.....	5149	50844	2362	109465	61	3370	2979	2065	983	1014	168658
Monona.....	3146	33408	1011	48085	47	3590	5104	3378	663	423	87884
Monroe.....	8915	121907	4227	225973	337	19007	23789	18983	7771	17783	403653
Montgomery.....	2123	52706	1349	61539	79	6285	4270	5795	1833	5952	132268
Muscatine.....	15913	161181	7430	333979	559	27687	17231	12694	12879	11308	546849
O'Brien.....	41	850	22	3300	2	400	.....	.....	19	95	4645
Page.....	7135	96205	3290	144882	298	15855	11833	11833	5589	12802	281577
Palo Alto.....	984	7872	174	4875	6	230	78	62	85	140	13179
Plymouth.....	598	8655	103	9501	4	120	38	57	19	19	18352
Pocahontas.....	769	10733	151	6395	2	100	3	2	123	118	17398
Polk.....	12890	146300	7300	361741	521	42150	31481	28700	17603	26500	605391
Pottawattamie.....	No re- port.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Poweshiek.....	8669	156836	5246	286027	368	23815	19453	20320	10024	18241	505239
Ringgold.....	3629	42888	1802	80921	140	7200	10908	11482	2219	4145	155636
Sac.....	576	7945	272	12080	4	160	1106	920	106	112	21217
Scott.....	15085	164370	8728	396337	673	42817	10451	10446	14747	18335	632305
Shelby.....	1409	25894	759	51616	64	6585	2744	4206	737	962	89263
Sioux.....	15	300	6	300	.....	.....	.....	.....	2	8	608
Story.....	7006	53198	3455	101254	81	3490	9800	6144	3443	3616	167702
Tama.....	6024	109475	3068	186125	77	4689	7215	8605	4089	11962	320856
Taylor.....	4246	71035	2218	114945	179	9627	8454	8709	2508	6949	211265
Union.....	2372	28741	1554	74856	173	6892	5255	6228	1684	3457	120174
Van Buren.....	11518	155305	6693	330135	716	33640	38450	39379	13691	25308	583767
Wapello.....	12205	132189	6590	296844	813	40074	38777	32101	14703	27288	528496
Warren.....	12185	219694	6114	319187	431	21862	28493	28202	14008	30083	610928
Washington.....	12729	155903	9015	305840	524	19901	41648	35541	19500	18919	535869
Wayne.....	7182	86552	3782	159850	290	13070	22789	28857	5565	11354	299689
Webster.....	5184	52481	2213	76348	70	2746	5847	6286	1494	1408	139269
Winnebago.....	No re- port.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Winnebago.....	16822	196949	7360	401050	85	5200	13942	13543	8051	867	625385

STATEMENT "F."—CONTINUED.

COUNTIES.	Number of Cattle.	Value of Cattle.	Number of Horses.	Value of Horses.	Number of Mules.	Value of Mules.	Number of Sheep.	Value of Sheep.	Number of Swine.	Value of Swine.	Total value
Woodbury	No report.										
Worth	2480	\$ 31493	549	\$ 26468	5	\$ 193	1279	\$ 1783	419	\$ 975	60912
Wright	1397	17938	637	24959	3	110	1204	1092	422	378	44477
Total	731124	8769897	373926	17331004	31241	1206995	1258691	1264733	632632	1106972	29679601

21st—STATEMENT "F."

Showing the number of cattle, horses, mules, sheep and swine assessed, and the value thereof, in the several counties for the year 1860.

COUNTIES.	Number of Cattle.	Value of Cattle.	Number of Horses.	Value of Horses.	Number of Mules.	Value of Mules.	Number of Sheep.	Value of Sheep.	Number of Swine.	Value of Swine.	Total value
Adair	1912	\$ 88240	1105	\$ 66300	56	\$ 4480	2937	1468	763	\$ 2289	\$ 113777
Adams	2518	33722	1305	60738	154	10575	4590	4265	1209	2396	111686
Allamakee	11074	99665	5193	192134	53	2110	8874	4437	8608	17217	315563
Appanoose	13049	246920	5857	313126	543	34898	30966	29059	11288	50005	679918
Audubon	13039	25101	542	39271	115	9015	1368	1368	387	865	75680
Benton	15019	164475	8790	437160	346	17073	10341	10252	13392	30244	665204
Black Hawk	11326	143010	7206	330063	219	12170	7061	6458	4978	9220	500957
Boone	7392	86345	4061	170572	200	14609	8345	9136	3716	5866	286523
Bremer	8385	63728	4583	145800	66	2045	7732	5352	3900	2488	219413
Buchanan	11682	107109	5931	248628	155	7850	13827	8179	5921	9804	381570
Buena Vista	339	7360	81	4645	.....	.....	164	232	42	150	12393
Butler	6875	88146	3656	201431	121	7365	4659	2664	2571	5320	304926
Calhoun	884	13601	318	14555	19	1055	737	619	165	627	30457
Carroll	715	19988	378	25724	22	2280	735	1277	317	918	50187
Cass	8251	33665	1913	67874	114	4755	3254	1761	1371	2791	110846
Cedar	29830	211586	10555	408949	511	27644	20454	8360	20839	49679	706224
Cerro Gordo	2784	23408	1259	42964	25	1003	2034	1953	513	1079	70407
Cherokee	535	11590	126	7720	5	275	59	56	30	113	19754
Chickasaw	8222	71487	3083	100231	60	17587	4478	2398	2528	1292	192995
Clarke	5899	123063	3541	214139	290	20820	13105	13105	6762	18955	390082
Clay	536	6012	123	2568	4	180	120	43	106	124	8927
Clayton	17303	204674	7762	409425	290	19770	12418	16404	14468	38811	689684
Clinton	25896	262438	13069	539904	369	16476	12070	12986	22152	44381	876185
Crawford	1806	27183	639	29345	25	1485	1778	1858	314	891	46262
Dallas	6779	118653	4370	248106	431	23722	12432	12127	5142	13674	416282
Davis	13549	169754	7150	279409	954	51732	34533	18251	14567	41001	560147
Decatur	8739	110198	4590	202937	401	19666	24670	20349	8266	9315	362465
Delaware	15724	178293	7439	305047	184	8668	13577	15415	11215	21276	528699

STATEMENT "F"—CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

No. 2.

REPORT OF THE AUDITOR OF STATE.

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COUNTIES.	Number of Cattle.	Value of Cattle.	Number of Horses.	Value of Horses.	Number of Mules.	Value of Mules.	Number of Sheep.	Value of Sheep.	Number of Swine.	Value of Swine.	Total value.
Des Moines	14063	\$101706	8266	\$408951	742	\$402883	21985	\$21985	14379	\$34611	\$68636
Dickinson	689	10644	184	10417	5	260	162	172	12	57	21550
Dubuque	21642	221677	9636	349113	355	17655	11048	11450	23119	48221	648116
Emmett	1388	19229	236	13103	8	480	660	710	54	134	33656
Fayette	13804	115985	6495	265966	205	8490	15183	11466	9147	14419	416326
Floyd	6285	66869	3547	134891	101	3197	7535	5282	2151	2312	212551
Franklin	2812	41629	1472	56421	47	1875	1998	1513	1160	1333	102771
Freemont	9599	133956	3787	290386	571	34447	8579	6532	10308	27619	402940
Greene	2494	29474	1473	65358	67	3400	3597	3597	1343	2695	104584
Grundy	3547	56755	2391	119550	82	4920	5254	3726	1684	6432	191383
Guthrie	4032	56486	2532	144528	98	7425	9975	9581	2825	6768	224788
Hamilton	3650	46485	1886	97019	48	3370	2739	2246	1227	2357	151477
Hancock	739	7181	315	10476	13	490	702	351	208	208	18706
Hardin	7366	87871	4591	191219	135	7590	6712	3521	4374	7319	297490
Harrison	7588	129696	6314	193884	185	11870	6074	5914	3379	6330	349604
Henry	12149	175739	7366	360044	686	31152	39770	30990	12794	27856	637568
Howard	5090	39829	2057	56352	44	1145	2181	1171	1453	1193	99081
Humboldt	1419	23723	614	39900	12	980	984	954	166	520	57077
Ida.	No report.										
Iowa	14431	139896	6635	269179	390	16790	11463	11297	11166	16857	444939
Jackson	20607	349617	9408	433455	154	10639	15135	11733	17894	58970	864714
Jasper	15362	113550	9258	459525	661	37707	25999	22154	15440	53044	676980
Jefferson	13634	111994	7604	289507	675	28931	37783	37783	17293	29789	495004
Johnson	21366	302932	9124	435081	615	40689	25718	15026	20473	50061	843779
Jones	20247	244983	8555	468407	269	20115	17853	17061	18217	58680	809246
Keokuk	16327	197225	8762	312867	607	30971	31793	16084	15662	47865	605012
Kossuth	1985	17729	785	18667	26	875	934	491	201	503	38265
Lee	16990	200527	9423	396397	1072	45034	28801	21858	12913	27331	691147
Linn	22921	237827	10738	443642	411	18970	22333	17047	21456	44721	762207
Louisia	14663	190915	6803	305143	507	26613	17219	12910	13691	44850	580431
Lucas	7433	110049	3754	182343	390	17800	15556	12818	6036	17581	340541
Madison	9105	164365	4986	309879	505	37599	23571	21910	9015	30775	555438
Mahaska	15734	267142	8642	496774	864	56327	46222	42680	18546	57006	915117
Marion	17831	246747	9267	496774	810	41541	34915	17828	22583	71123	814013
Marshall	10182	99438	6777	263991	258	10965	12324	5011	8069	20745	490150
Mills	10997	163417	4248	240234	452	36028	5223	2630	8907	11192	452501
Mitchell	9554	57709	2736	145330	56	2965	3387	3383	1455	1789	211376
Monona	4274	41641	1100	52336	38	1915	3884	2731	545	599	99232
Monroe	10623	162954	7449	244897	377	21201	22414	18106	10678	33156	480314
Montgomery	2111	49207	1385	82504	106	8635	4593	4593	1975	5530	150469
Muscataine	16811	212784	8523	408659	678	34557	13181	6803	14940	40029	702832
O'Brien	No report.										
Page	776	108463	4049	161572	332	170841	10866	9480	7196	14872	465228
Palo Alto	1283	10264	182	6370	7	245	95	95	104	133	17107
Plymouth	930	11794	257	10785	5	185	457	334	29	52	23150
Pocahontas	872	9913	164	6119	2	150	14	8	125	95	19285
Polk	13609	183708	7524	302638	596	31643	14704	8197	9732	26265	552451
Pottawattamie	4843	91687	3214	236659	204	17515	2973	3651	1760	4893	654375
Poweshiek	10690	164332	6412	315090	501	30589	13928	11258	9070	40245	561484
Ringgold	4159	55020	2207	100552	180	9935	11579	11157	3933	11427	188001
Sac	755	12800	349	12050	2	129	1027	875	85	114	25959
Scott	18125	218039	9948	440361	966	63620	7576	3859	16629	25553	760432
Shelby	1565	31134	854	54390	63	6535	2581	2581	734	1540	96180
Sioux	34	520	12	490	2	100					1110
Story	6849	87346	4105	132598	135	6517	6862	4325	4113	6165	237151
Tama	11558	226716	6718	355604	297	17475	7636	6639	7930	31918	638352
Taylor	4848	85618	2660	146160	207	12548	8504	6883	3924	13864	265073
Union	2785	41070	2030	84105	181	10225	3584	3717	1666	4850	143967
Van Buren	12097	209287	6803	311807	753	39805	35614	30105	12927	46585	697589
Wapello	13222	164977	7147	360361	707	30740	33450	16321	16669	49108	641507
Warren	12975	230392	7118	340911	305	28122	25717	18479	14070	44051	661865
Washington	19235	170092	9562	327782	673	26780	35677	17867	18571	41846	593277
Wayne	11964	129025	5058	185604	497	17560	27472	15318	17615	21701	369298
Webster	5503	58883	2467	84979	118	3831	5390	4115	1678	2446	153654
Winnebago	1095	5835	163	2150	1	10	419	230	175	194	8419
Winnebush	16800	290154	7845	348033	120	5886	10735	11024	9245	1662	596759

STATEMENT "F."—CONTINUED.

COUNTIES.	Cattle.		Value of		Horses.		Value of		Mules.		Value of		Sheep.		Value of		Number of		Swine.		Value of		Total value	
	No.	re port.	No.	re port.	No.	re port.	No.	re port.	No.	re port.	No.	re port.	No.	re port.	No.	re port.	No.	re port.	No.	re port.	No.	re port.	No.	re port.
Woodbury.	2074	\$ 24259	607	\$ 25880	12	\$ 10	900	\$ 1305	1305	\$ 1305	601	\$ 601	1250	\$ 1250	556	\$ 556	926	\$ 926	538	\$ 538	589	\$ 589	63215	\$ 63215
Worth.	1683	19537	781	33000	10	10	740	1061	1061	1061	1061	1061	601	601	601	601	589	589	589	589	589	589	54464	\$ 54464
Wright.	841923	10406619	432275	18947898	20239	1618071	841451	679703	1602852	33500861														
Total.																								

SCHOOL FUND.

22D—RECEIPTS AND DISBURSEMENTS OF SCHOOL FUND.

SAMUEL E. RANKIN, STATE TREASURER—PERMANENT FUND.

RECEIPTS.

1867.	
Nov. 2. To balance in Treasury this date.....	\$8,126.94
Nov. 6. To amount received from Ead's loans.....	1,078.62
Nov. 16. To amount received from Ead's sureties....	461.50
Nov. 22. To amount received from Ead's sureties....	200.00
Nov. 22. To amount received from Ead's loans.....	162.35
Dec. 9. To amount received from Ead's loans.....	226.85
Dec. 24. To amount received from Ead's loans.....	306.00
Dec. 31. To amount received from Ead's loans.....	40.00
1868.	
Jan. 22. To amount received from Ead's loans.....	900.00
Aug. 8. To amount received from Ead's loans.....	2,000 00
Nov. 9. To amount received from Ead's loans.....	336.00
Nov. 18. To amount received from Ead's loans.....	500 00
Dec. 21. To amount received from Ead's loans.....	56.00
1869.	
Jan. 2. To amount received from Ead's loans.....	111.70
Jan. 15. To amount received from Ead's loans.....	423.85
Feb. 1. To amount received from Ead's loans.....	120 00
Mar. 19. To amount received from Ead's loans.....	1,600.00
Mar. 25. To amount received from Ead's loans.....	16.40
May 28. To amount received from Ead's loans.....	330.00
July 29. To amount received from Ead's loans.....	1,800.00
Oct. 11. To amount received from Ead's loans.....	434.15
	<u>\$19,230.36</u>

DISBURSEMENTS.

1868.	
Feb. 29. By amount transferred to General Revenue and invested in State bonds.....	\$11,502.26
Balance in Treasury, Oct. 30th, 1869.....	\$ 7,728.10

TEMPORARY SCHOOL FUND.

SAMUEL E. RANKIN, STATE TREASURER.

RECEIPTS.

1867.		
Nov. 2.	To balance in Treasury this date.....	\$1,669.37
Nov. 6.	To amount received from interest on Ead's loans.....	3.00
Dec. 30.	To amount received from interest on Ead's loans.....	6.55
1868.		
Feb. 5.	To amount received from interest and premium on United States bonds.....	1,157.33
Feb. 28.	To amount received from interest on Iowa bonds.....	1,817.80
Mar. 6.	To amount received from interest on State loans.....	10,684.97
Aug. 8.	To amount received from interest on Ead's loans.....	66.30
Sept. 12.	To amount received from interest on State loans.....	2,980.11
1868.		
Nov. 25.	To amount received from interest on Ead's loans.....	315.50
Dec. 21.	To amount received from interest on Ead's loans.....	1.00
Dec. 30.	To amount received from interest on Ead's loans.....	90.74
1869.		
Jan. 15.	To amount received from interest on Eads' loans.....	76.80
Feb. 1.	To amount received from interest on Eads' loans.....	13.84
Feb. 27.	To amount received from interest on Eads' loans.....	45.47
Mar. 9.	To amount received from interest on State loans.....	9,902.09

Aug. 27.	To amount received from interest on Eads' loans.....	104.00
Sept. 11.	To amount received from interest on State loans.....	5,730.01
		<u>\$34,664.88</u>

DISBURSEMENTS.

1868.		
Mar. 6.	By amount included in the apportionment of March, 1868, and transferred to the State revenue to reimburse the same for warrants issued under sections 1967 and 1969 of revision of 1860.....	\$15,339.02
Sept. 12.	By amount included in apportionment of Sept., 1868, as above.....	3,046.41
1869.		
Mar. 4.	By amount included in apportionment of March, 1869, as above.....	10,445.44
Sept. 11.	By amount included in apportionment of Sept., 1869, as above.....	5,834.00
		<u>\$ 34,664.88</u>

RECEIPTS.

1869.		
Sept. 17.	To amount received from interests on Eads' loans.....	38.00

23D—STATEMENT "G."

Showing the amount of Permanent School Fund on hand and turned over to the County Auditors on the 1st day of January, 1869, as per Final Settlement Sheets on file in this office; also, the amount as shown by the State Auditor's books at the same date.

COUNTIES.	Amount as per State Auditor's Books.	Amount as per Settlement Sheet
*Adair	\$ 27843.98	\$ 27729.97
*Adams	20053.19	19931.32
*Allamakee	99298.15	98480.18
Appanoose	20535.30	20535.30
*Audubon	14295.93	14336.01
*Benton	40987.51	40991.05
*Black Hawk	54731.46	54976.51
*Boone	29855.58	28087.79
*Bremer	51598.10	51804.40
Buchanan	24795.00	24795.12
Buena Vista	1700.00	No report.
*Butler	13422.86	25188.81
Calhoun	5104.45	5104.48
Carroll	15316.30	15316.83
Cass	18752.00	18752.00
Cedar	41765.43	41764.43
*Cerro Gordo	15618.06	18278.51
*Cherokee	3186.18	3176.62
*Chickasaw	22635.04	23134.66
*Clarke	32565.49	33026.33
Clay	1160.00	1160.00
*Clayton	54823.55	54778.55
Clinton	61590.90	No report.
*Crawford	17719.59	20332.09
*Dallas	29360.39	29337.13
*Davis	26535.41	26878.91
*Decatur	71449.92	66169.51
Delaware	32931.57	32931.57
Des Moines	36378.99	36380.91
*Dickinson	1120.00	1576.76
*Dubuque	45988.17	47755.52
*Emmett	4638.50	4803.92
Fayette	73269.31	73269.31
*Floyd	27357.97	27877.94
*Franklin	14688.73	15538.12
Fremont	21701.43	21701.43

STATEMENT "G."—CONTINUED.

COUNTIES.	Amount as per State Auditor's Books.	Amount as per Settlement Sheet
Greene	32464.58	32464.58
Grandy	37943.44	37943.46
Guthrie	20481.74	20481.74
*Hamilton	23495.99	23050.59
Hancock	13035.20	No report...
*Hardin	22112.30	20505.25
*Harrison	34378.60	33768.60
Henry	15856.94	15856.94
Howard	26718.32	26718.32
*Humboldt	9660.42	9651.04
Ida	1280.00	1280.00
Iowa	81595.92	No report...
Jackson	32612.81	32612.81
Jasper	28643.58	28643.58
Jefferson	25493.33	No report...
*Johnson	32714.95	32136.65
*Jones	58283.70	58106.72
*Keokuk	22430.04	22567.35
*Kossuth	7084.22	6803.92
Lee	41277.15	41277.15
Linn	35639.60	35639.60
Louisa	17626.57	17626.57
*Lucas	18583.98	18035.94
Madison	24631.15	24631.15
*Mahaska	32586.01	32843.30
*Marion	26336.81	26395.86
*Marshall	29649.73	29590.02
*Mills	27015.86	29568.92
*Mitchell	13533.90	13204.84
Monona	17676.13	17676.13
Monroe	15612.41	15612.41
Montgomery	17789.96	17888.63
Muscatine	24238.60	24238.60
O'Brien	No fund...	.....
*Page	14233.10	14714.94
Palo Alto	400.20	400.20
Plymouth	2980.74	2981.14
Pocahontas	No fund...	.....
Polk	38264.08	38264.08
*Pottawattamie	31381.04	31151.22
Poweshiek	55850.50	No report...

* See remarks on Permanent School Fund following this statement.

STATEMENT "G."—CONTINUED.

COUNTIES.	Amount as per State Auditor's books.	Amount as per settlement sheet
Ringgold	25667.99	25168.22
Sac.	13492.43	13492.43
Scott	36624.21	36624.21
*Shelby	18269.40	17990.15
Sioux		No fund ...
*Story	42869.15	42907.44
*Tama	47630.79	50366.55
Taylor	19863.11	19863.11
Union	34005.71	34005.71
*Van Buren	19843.92	19853.21
Wapello	24714.18	24714.18
Warren	19932.18	19937.05
Washington	36609.48	36609.48
*Wayne	37793.75	32415.76
*Webster	36927.80	34374.79
Winnabago	2800.00	No report..
*Winnebuck	53261.93	53537.06
Woodbury	3761.00	No report..
Worth	9854.80	9853.80
Wright	7779.35	7779.35
Total	\$2578069.22	\$2339626.77
Add for eight counties which have not reported for Jan. 1st, 1869,—amount charged to them as per State Auditor's books.....		245826.85
		\$2,585,453.62

*See remarks on Permanent School Fund following this statement.

REMARKS RELATING TO THE FOREGOING STATEMENT "G."
"SHOWING THE AMOUNT OF PERMANENT SCHOOL FUND IN
THE COUNTIES, JANUARY 1st, 1869."

ADAIR COUNTY

Shows a *deficiency* of \$114.01 which cannot as yet be accounted
for by County Auditor.

ADAMS COUNTY

Shows a *deficiency* of \$121.87 which is as yet unaccounted for.

ALLAMAKEE COUNTY.

The *deficiency* of \$817.97 in this county has been accounted for
and adjusted. (See Report for June 1st, 1869.)

AUDUBON COUNTY

Shows an *excess* of \$40.08 not yet accounted for.

BENTON COUNTY

Shows an *excess* of \$3.54 not yet accounted for.

BLACK HAWK COUNTY

Shows a *deficiency* of \$245.05 not yet accounted for.

BOONE COUNTY

Shows a *deficiency* of \$1,767.79, all but \$969.07 of this accounted
for in Report of June 1st, 1869.

BREMER COUNTY

Shows an *excess* of \$206.30 not yet accounted for.

BUTLER COUNTY

Shows an *excess* of \$11,765.95 which will probably be accounted
for when the sales of land, made during the last ten years, are
reported and charged up to said county.

CERRO GORDO COUNTY

Shows an *excess* of \$2,660.45 not yet accounted for.

CHEROKEE COUNTY

Shows a *deficiency* of \$10.00 not yet accounted for.

CHICKASAW COUNTY

Shows an *excess* of \$499.62 not yet accounted for.

CLARKE COUNTY

Shows an *excess* of \$539.16 not yet accounted for.

CLAYTON COUNTY

Shows a *deficiency* of \$45.00 which is accounted for in Report of June 1st, 1869.

CRAWFORD COUNTY

Shows an *excess* of \$2,612.50 not yet accounted for.

DALLAS COUNTY

Shows a *deficiency* of \$23.26, not yet accounted for.

DAVIS COUNTY

Shows an *excess* of \$343.50 not yet accounted for.

DECATUR COUNTY

Shows a *deficiency* of \$5280.41 not yet accounted for. The Board of Supervisors have appointed one of their number to make a thorough examination of the permanent school fund accounts but no report has yet been received from him.

DICKINSON COUNTY

Shows an *excess* of \$450.76 not yet accounted for.

DUBUQUE COUNTY

Shows an *excess* of \$1767.35, which has been accounted for by report of June 1st, 1869, except \$1174.52.

EMMETT COUNTY

Shows an *excess* of \$165.42, which has been accounted for by report of June 1st, 1869.

FLOYD COUNTY

Shows an *excess* of \$519.97 not yet accounted for.

FRANKLIN COUNTY

Shows an *excess* of \$849.39 not yet accounted for.

HAMILTON COUNTY

Shows a *deficiency* of \$445.40, which has not yet been accounted for.

HARDIN COUNTY

Shows a *deficiency* of \$1607.05. Of this amount \$1460.17 reported stolen at safe robbery in 1867, and the balance yet unaccounted for.

HARRISON COUNTY

Shows an *excess* of \$610, which has not yet been accounted for.

HUMBOLDT COUNTY

Shows a *deficiency* of \$9.38 not yet accounted for.

JOHNSON COUNTY

Shows a *deficiency* of \$578.30 not yet accounted for.

JONES COUNTY

Shows a *deficiency* of \$176.98, which has not yet been accounted for.

KEOKUK COUNTY

Shows an *excess* of \$137.31 not yet accounted for.

KOSSUTH COUNTY

Shows a *deficiency* of \$280.30, which has all been accounted for in report of June 1st, '69, except \$7.50.

LUCAS COUNTY

Shows a *deficiency* of \$548.04 not yet accounted for.

MAHASKA COUNTY

Shows an *excess* of \$257.29, which has been accounted for in report of June 1st, 1869, except \$12.29.

MARION COUNTY

Shows an *excess* of \$59.05, which has been accounted for in report of June 1st, 1869.

\$515.91 of permanent fund reported stolen at safe robbery in 1867.

MARSHALL COUNTY

Shows a *deficiency* of \$59.71, which has been accounted for in report of June 1st, 1869.

MILLS COUNTY

Shows an *excess* of \$2553.06 not yet accounted for.

MITCHELL COUNTY

Shows a *deficiency* of \$329.06 not yet accounted for.

PAGE COUNTY.

Shows an *excess* of \$481.84, not yet accounted for.

POTTAWATTAMIE COUNTY

Shows a *deficiency* of \$229.82, not yet accounted for. County Auditor reports several contract notes paid which were included in settlement sheet, which will *increase* the *deficiency* some \$1100.00.

RINGGOLD COUNTY

Shows a *deficiency* of \$499.77, not yet accounted for.

SHELBY COUNTY

Shows a *deficiency* of \$279.25, which has been accounted for in report of June 1st, 1869.

STORY COUNTY

Shows an *excess* of \$38.29, not yet accounted for.

TAMA COUNTY

Shows an *excess* of \$2735.76, not yet accounted for. County Auditor writes that the Board of Supervisors have appointed him to visit the Capitol for the purpose of adjusting these permanent school fund accounts.

Since writing the above a settlement has been made with the County Auditor, in person, and the accounts properly adjusted.

VAN BUREN COUNTY

Shows an *excess* of \$9.29, not yet accounted for.

WAYNE COUNTY

Shows a *deficiency* of \$5377.99, which has not yet been accounted for.

WEBSTER COUNTY

Shows a *deficiency* of \$2553 01, not yet accounted for.

WINNESHIEK COUNTY

Shows an *excess* of \$275.13, not yet accounted for.

NOTE.—The foregoing Counties which show an excess or deficiency, have all been written to in relation to the discrepancies between our accounts, and in many cases the Boards of Supervisors have appointed one or more persons to thoroughly investigate the accounts, and ascertain, if possible, where the discrepancies are.

24TH.—STATEMENT "H."

Showing the amount of Permanent School Fund in the several counties on the 1st day of June, 1869, as shown by the Auditor of State's books and also by County Auditor's reports on file.

COUNTIES.	Amount as per State Auditor's books.	Amount as per Co. Auditor's report.
Adair.....	27843.98	27729.16
Adams.....	20153.19	20156.32
Allamakee.....	99418.15	99418.15
Appanoose.....	20202.05	20100.61
Audubon.....	14543.43	14570.26
Benton.....	40987.51	40991.05
Black Hawk.....	54731.46	54976.51
Boone.....	35271.58	34332.51
Bremer.....	51598.10	51804.40
Buchanan.....	24825.00	24825.12
Buena Vista.....	1700.00	*100.00
Butler.....	13422.86	25188.81
Calhoun.....	5104.45	5104.45
Carroll.....	15316.30	15316.83
Cass.....	18752.00	18752.00
Cedar.....	41765.43	41764.43
Cerro Gordo.....	16638.06	19328.51
Cherokee.....	3926.18	3916.58
Chickasaw.....	22635.04	23134.66
Clarke.....	33020.49	33026.24
Clay.....	1560.00	1560.00
Clayton.....	53891.69	53891.69
Clinton.....	61590.90	*64942.20
Crawford.....	17719.59	20482.09
Dallas.....	33912.39	33895.13
Davis.....	26535.41	26878.91
Decatur.....	73063.69	66169.51
Delaware.....	32132.07	32132.07
Des Moines.....	36378.99	36380.91
Dickinson.....	1120.00	*1576.76
Dubuque.....	45988.17	47162.69
Emmett.....	4638.50	4638.50
Fayette.....	74457.31	74457.31
Floyd.....	27537.97	28057.94

* Counties marked thus * have not reported for June 1st, 1869, and the figures in the last reports from said counties are taken as being the nearest approximation to the correct amount.

STATEMENT "H."—CONTINUED.

COUNTIES.	Amount as per State Auditor's books.	Amount as per Co. Auditor's report.
Franklin.....	14688.73	14988.70
Fremont.....	22101.43	22101.43
Greene.....	34464.58	34464.59
Grundy.....	37943.44	37943.46
Guthrie.....	20481.74	20481.77
Hamilton.....	24535.09	24060.69
Hancock.....	13335.20	* 2428.80
Hardin.....	†27168.30	*25561.26
Harrison.....	34478.60	33868.60
Henry.....	15856.94	15856.94
Howard.....	18336.32	18336.32
Humboldt.....	11588.46	11567.16
Ida.....	1280.00	1280.00
Iowa.....	81595.92	*81595.92
Jackson.....	32612.81	32612.84
Jasper.....	29123.58	29123.58
Jefferson.....	25493.33	25493.33
Johnson.....	32714.95	*32136.65
Jones.....	58483.70	58306.72
Keokuk.....	22680.04	22817.35
Kossuth.....	7084.22	7076.72
Lee.....	41277.15	41277.15
Linn.....	35639.60	35639.60
Louisia.....	17789.57	17789.57
Lucas.....	18983.98	18035.94
Madison.....	24631.15	24631.15
Mahaska.....	32586.01	32598.30
Marion.....	†26556.46	26040.55
Marshall.....	33329.73	33329.75
Mills.....	27015.86	29300.93
Mitchell.....	13533.90	13204.38
Monona.....	17676.13	17676.13
Monroe.....	15612.41	15612.41
Montgomery.....	27237.96	27196.63
Muscatine.....	24238.60	24238.60
O'Brien.....	No fund.	No fund.

* Counties marked thus * have not reported for June 1st, 1869, and the figures in the last reports for said counties are taken as being the nearest approximation to the correct amount.

†\$1460.17 reported stolen at safe robbery in 1867.

‡\$515.91 reported stolen at safe robbery in 1867.

STATEMENT "H"—CONTINUED.

COUNTIES.	Amount as per State Auditor's books.	Amount as per County Auditor's report.
Page	14233.10	14714.94
Palo Alto	2480.20	2480.20
Plymouth	2980.74	2981.14
Pocahontas	No fund.	No fund.
Polk	38264.08	38264.08
Pottawattamie	32661.04	30888.74
Poweshiek	55850.50	*34704.96
Ringgold	25717.99	25148.16
Sac	14292.43	14292.43
Scott	36624.21	36624.21
Shelby	18319.40	18320.42
Sioux	No fund.	No fund.
Story	43129.12	*42907.44
Tama	47630.79	51825.05
Taylor	21493.11	21493.00
Union	34005.71	34494.67
Van Buren	19843.92	19853.21
Wapello	24714.18	24714.18
Warren	19782.18	19787.05
Washington	36609.48	36609.48
Wayne	38623.75	*32415.76
Webster	38375.80	35822.79
Winnebago	2800.09	2813.50
Winneshiek	53261.93	53637.06
Woodbury	3761.00	* 3929.61
Worth	9854.80	9853.80
Wright	8069.35	8069.35
Total	\$2617917.54	\$2592031.46

* Counties marked thus * have not reported for June 1st, 1869, and the figures in the last reports from said counties are taken as being the nearest approximation to the correct amount.

25TH—STATEMENT "I"

Showing the losses to the Permanent School Fund in the several counties up to June 1st 1869, and the cash in hands of County Treasurers, belonging to Permanent School Fund, at the same date, and also the amount of Sales and Re-sales of lands from June 1, 1867 to June 1, 1869.

COUNTIES.	Re- Sales and Sales.	Losses.	Cash on hand.
Adair.....	\$ 12825.75	\$ 20.00	None.
Adams.....	6450.00	None.	302.99
Allamakee.....	12454.74	2232.10	798.44
Appanoose.....	670.00	None.	410.45
Audubon.....	9099.10	None.	No report.
Benton.....	218.20	547.50	535.79
Black Hawk.....	No report.	No report.	508.41
Boone.....	17159.34	None.	19.12
Bremer.....	6474.00	524.75	None.
Butler.....	No report.	No report.	None.
Buena Vista.....	1700.00	None.	No report.
Buchanan.....	3110.00	None.	239.22
Calhoun.....	None.	None.	None.
Carroll.....	50.00	None.	None.
Cass.....	15312.00	None.	725.00
Cedar.....	None.	None.	91.95
Cerro Gordo.....	3478.12	None.	280.00
Cherokee.....	3036.18	None.	400.01
Chickasaw.....	2700.00	2076.90	260.22
Clarke.....	908.00	255.00	439.33
Clay.....	1560.00	None.	1094.00
Clayton.....	500.00	None.	343.63
Clinton.....	1271.50	165.20	No report.
Crawford.....	5068.75	None.	None.
Dallas.....	12318.40	None.	199.15
Davis.....	27.50	None.	33.65
Decatur.....	5074.39	61.66	None.
Delaware.....	840.00	795.00	None.
Des Moines.....	1274.27	500.37	40.56
Dickinson.....	1120.00	None.	No report.
Dubuque.....	No report.	2733.00	201.83
Emmett.....	4638.50	None.	None.
Fayette.....	11336.88	70.00	222.07
Floyd.....	5350.00	None.	172.68

STATEMENT "I"—CONTINUED.

COUNTIES.	Sales and Re-Sales.	Losses.	Cash on hand.
Franklin.....	\$1400.01	None.	None.
Fremont.....	8620.00	None.	\$171.84
Greene.....	24300.00	None.	160.00
Grundy.....	16620.00	None.	None.
Guthrie.....	11398.88	None.	157.88
Hamilton.....	5180.00	\$956.10	269.68
Hancock.....	10906.40	None.	.....
Hardin.....	6716.40	None.	139.55
Harrison.....	8595.25	5.00	None.
Henry.....	None	1011.20	688.89
Howard.....	None	None.	61.19
Humboldt.....	6281.64	None.	589.27
Ida.....	None	None.	253.33
Iowa.....	1496.80	None.	.....
Jackson.....	122.76	None.	56.68
Jasper.....	8144.00	None.	103.32
Jefferson.....	No report	None.	None.
Johnson.....	1288.50	560.00	.....
Jones.....	545.57	None.	366.39
Keokuk.....	600.00	None.	236.23
Kossuth.....	1644.80	None.	643.05
Lee.....	None	None.	504.19
Linn.....	None	376.25	103.90
Louisa.....	163.00	585.00	None.
Lucas.....	400.00	None.	None.
Madison.....	625.00	1261.23	103.33
Mahaska.....	None	252.00	248.65
Marion.....	219.65	200.00	None.
Marshall.....	6960.00	422.05	793.37
Mills.....	8628.00	None.	None.
Mitchell.....	2240.00	80.00	88.45
Monona.....	4440.00	None.	34.14
Monroe.....	None	100.00	252.85
Montgomery.....	17782.80	None.	2239.75
Muscatine.....	None	596.17	163.79
O'Brien.....	None	No fund	No fund.
Page.....	1392.00	None.	18.39
Palo Alto.....	2480.20	None.	2213.40
Plymouth.....	1643.00	None.	1.14

STATEMENT "I"—CONTINUED.

COUNTIES.	Sales and re-sales.	Losses.	Cash on hand.
Pocahontas.....	\$ None.	\$ No fund	\$ No fund
Polk.....	4420.00	None	351.03
Pottawattamie.....	27661.37	None	451.97
Poweshiek.....	No report	No report	No report
Ringgold.....	625.00	446.37	33.00
Sac.....	11280.00	None	656.67
Scott.....	None	1662.25	1077.71
Shelby.....	12478.14	None	None
Sioux.....	None	No fund	No fund
Story.....	22643.10	None	No report
Tama.....	10613.50	1324.45	None
Taylor.....	10356.10	None	169.25
Union.....	11682.32	None	294.44
Van Buren.....	None	32.75	1118.76
Wapello.....	None	747.55	331.79
Warren.....	320.00	None	581.52
Washington.....	None	None	463.06
Wayne.....	2788.76	None	No report
Webster.....	11632.00	30.00	502.45
Winneshiek.....	220.00	219.86	150.00
Woodbury.....	No report	No report	No report
Winnebago.....	None	None	None
Worth.....	3664.00	None	None
Wright.....	2968.00	None	71.12
Total.....	\$441212.57	\$20849.71	\$24233.42

26TH STATEMENT "K"—EADS' LOANS AND SURETIES.

List of Notes and Mortgages (known as Eads' Loans) remaining unpaid at this date, November 1, 1869.

NAMES.	AMOUNT.	REMARKS.
James D. Eads, balance.....	8,588.50	Judgment in Lee county, 1867.....
L. J. Swartz & B. Swartz, balance	1,600.00	Judgment in Lee county, 1865.....
W. G. Crawford & McCorkle, bal.	643.92	Judgment in Humboldt county, 1866.....
*Jno. S. Hamilton & Anderson bal.	1,100.00	Judgment in Story county.....
J. A. Goodrich, balance	734.50	Judgment in Lee county, 1865
Jos. B. Dorr & Jos. Dorr.....	4,000.00	Judgment in Dubuque county.....
*Jno. W. Stanton & A. Shaw	2,000.00	In suit, Polk county.....
E. J. Toof, balance.....	222.50	Judgment in Lee county, 1865.....
E. J. Toof.....	450.00	Placed in hands of Amos Harris, District Attorney of 2d District.
B. Hugel, balance	641.39	Judgment in Lee county, 1865.....
Wm. H. Leech.....	1,765.25	Judgment in Lee county, 1866
*Geo. S. Hampton.....	5,000.00	{ Suit commenced in Johnson Co. and dismissed by District Attorney and note and mortgage returned.....
Sylvester Harrison & Bro., bal....	500.00	Judgment in Buchanan county
Geo. Andrews & R. H. Kelley.....	1,250.00	No mortgage to secure this note.....
W. H. White, balance.....	65.85	Judgment in Johnson county.....
Hugh F. King, & Wm. White, bal.	76.15	Judgment in Johnson county.....
Benj. Grossman & Marsell.....	1,000.00	Judgment in Lee county, 1865.....
Total.....	\$29,638.06	

* In case of Jno. S. Hamilton, the Clerk of Story County reports that he had no title to lands mortgaged except 80 acres in Story County, which was bid in by State for \$100.00, costs paid by State being \$56.10. In case of Jno. W. Stanton the District Attorney reports that a default has been obtained but no judgment for the reason that Judge Maxwell commenced the suit while District Attorney. A change of venue will be taken. In case of Geo. S. Hampton suit was commenced and dismissed by District Attorney, because the school fund of Johnson County had a prior mortgage on the real estate mortgaged to State, for all it was worth.

EADS' SURETIES.

Under Chap. 28, Acts of 1864, Messrs. J. Tracy, T. W. Newman, and L. W. Vale were appointed Commissioners to settle by compromise or otherwise, with the sureties of James D. Eads, Ex-Superintendent of Public Instruction.

I have the honor to submit herewith, the report of said Commissioners from November 9th, 1867, the date of last report, up to November 1st, 1869, as follows:

J. TRACY, T. W. NEWMAN and L. W. VALE, Commissioners to settle with "Eads Sureties" in Account with the State of Iowa.

1869.	Drl.	1869.	Cr.
Nov. 1	To amount received since last report.....	Nov. 1	By amount paid C. Doerr for services in making abstracts of the conditions of sureties, etc., for transcripts and cash expenditures in attending to this matter since the appointment of Commissioners.....
	J. P. Peters, one of Eads sureties.....		350.00
	H. Hien, one of Eads Sureties.....		50.00
	W. Kaiser, one of Eads sureties.....		150.00
	J. D. Schaefer, one of Eads sureties		150.00
	To Cash of Tracy as Receiver in suit of the State of Iowa vs Eads and sureties, collected by him on Rothrock's note by sale of lands in Iowa county		815.00
			\$1265.00

To the Hon. JOHN A. ELLIOTT, Auditor of State:

The above is the account of the Eads' Commissioners up to this date. There are several others of the Eads' sureties which the commissioners have been, as yet, unable to effect a settlement with, but hope to be able to do so before the close of the present year.

Respectfully, yours, etc.,

J. TRACY.

T. W. NEWMAN.

L. W. VALE.

27TH—STATEMENT "L."

Amount of Permanent School Fund, and how invested, June 1st, 1869.

This fund is composed of the following sums, as near as can be determined from the reports received and the books in this office, to-wit:

Amount in the counties, as per Co. Auditors' reports. ..*	\$2592031.46
Amount loaned to the State.....	234498.01
Amount of Eads' Loans unpaid.....	29638.06
Amount loaned Medical Department, State University...	15000.00
Amount due from J. C. Bishop, Ex-School Fund Commissioner of Mitchell county	6162.69
Amount due from W. W. Reed, Ex-School Fund Commissioner of Shelby county	3125
Amount due from Ex-School Fund Commissioner of Madison county	569.13
Amount due from Ex-School Fund Commissioner of Story county	231.55
Amount in hands of State Treasurer.....	7728.10
	\$2885890.25
Add for losses ascertained and credited to counties.....	20849.71
	2906739.96
Add for discrepancy between amount of Permanent Fund in counties as reported by County Auditors, and the amount as shown by Auditor of State's books.....	25886.08
	\$2932626.04

*The amount in the counties, as shown by the Auditor of State's books, is \$2,617,917.54. As several counties have not reported for June 1st, 1869, either of these amounts are but approximations to the true amount.

28TH—STATEMENT "M."

Of the Apportionment of the Interest on the Permanent School Fund, made by the Auditor of State, on the 6th day of March, 1868, as Provided by Sections 1967 and 1969 of the Revision of 1860, and Section 57, Chapter 172, Acts of 1862.

COUNTIES.	Number of Youth.	Amount of Interest delinquent.	Amount of Interest collected.	Amount of interest apportioned.	Warrants on revenue for delinquency.	Excess payable to revenue.
Adair.....	668	\$ 599.41	\$ 414.86	\$ 253.84	.....	\$ 161.02
Adams.....	1029	459.63	914.41	391.02	.....	523.39
Allamakee.....	6726	3542.39	5972.48	2578.69	.....	3393.80
Appanoose.....	5909	515.96	1696.32	2245.42	\$ 549.10	.....
Audubon.....	326	709.20	387.35	123.88	.....	263.47
Benton.....	6289	3024.37	1929.26	2389.82	460.56	.....
Black Hawk.....	6532	3480.64	2944.73	2482.16	.....	462.57
Boone.....	4964	4630.10	1017.81	1658.32	640.51	.....
Bremer.....	3768	2803.24	2473.32	1431.84	.....	1041.48
Buchanan.....	4903	581.76	1771.42	1863.14	91.72	.....
Buena Vista.....	66	No report	No report	25.08	25.08	.....
Butler.....	2724	2458.06	809.55	1035.12	225.57	.....
Calhoun.....	249	146.35	448.47	94.62	.....	353.85
Carroll.....	313	1024.80	521.30	118.94	.....	402.36
Cass.....	1055	405.65	231.63	400.90	169.27	.....
Cedar.....	6548	1347.19	2463.10	2488.24	25.14	.....
Cerro Gordo.....	845	1348.49	427.27	321.10	.....	106.17
Cherokee.....	109	24.48	23.12	41.42	18.30	.....
Chickasaw.....	2914	157.47	1136.35	1107.32	.....	29.03
Clarke.....	2893	854.54	1036.35	1099.24	.....	837.01
Clay.....	113	No fund	No fund	42.94	42.94	.....
Clayton.....	10341	2508.00	3476.08	3929.58	453.50	.....
Clianton.....	10859	2559.54	5232.93	4130.22	.....	1092.71
Crawford.....	456	662.69	754.53	184.68	.....	569.85
Dallas.....	3316	696.14	1225.12	1260.08	34.96	.....
Davis.....	6094	840.20	1213.48	2315.72	1102.24	.....
Decatur.....	4226	2927.40	3281.10	1665.88	.....	1675.22
Delaware.....	5589	839.27	1990.26	2123.82	133.56	.....
Des Moines.....	8725	789.50	2389.82	3315.50	925.68	.....
Dickinson.....	209	No report	No report	79.42	79.42	.....
Dubuque.....	13996	1524.88	2176.51	5318.48	3141.97	.....
Emmett.....	179	No report	No report	68.02	68.02	.....
Fayette.....	6463	3556.17	4295.32	2455.94	.....	1839.38
Floyd.....	2605	521.57	729.57	989.90	260.33	.....
Franklin.....	1189	2325.31	515.85	451.82	.....	64.03
Fremont.....	2922	561.82	944.96	1110.36	165.40	.....
Greene.....	1005	386.40	810.85	381.90	.....	428.95

STATEMENT "M"—CONTINUED.

COUNTIES.	Number of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrants on revenue for deficiency.	Excess payable to revenue.
Grundy	1902	54.91	1665.57	380.76		1284.81
Guthrie	1826	315.48	363.14	693.88	330.74	
Hamilton	1267	955.49	901.29	481.46		419.83
Hancock	156	148.96	87.99	59.28		28.71
Hardin	3833	495.50	1128.74	1456.54	327.80	
Harrison	2749	1041.35	1236.10	1044.62		191.48
Henry	7902	1328.03	578.27	3002.76	2424.49	
Howard	1879	7095.48	1188.13	714.02		474.11
Humboldt	503	616.36	500.89	191.14		309.75
Ida	59	No report	No report	22.42	22.42	
Iowa	4832	2076.57	5331.90	1836.16		3495.74
Jackson	8732	1667.82	1825.77	3318.16	1492.39	
Jasper	7210	1444.85	1408.72	2739.80	1331.08	
Jefferson	6776	573.09	2061.57	2574.88	513.31	
Johnson	8529	4019.83	2797.84	3241.02	448.18	
Jones	6988	2794.77	3526.52	2655.44		871.08
Keokuk	6773	466.86	1223.07	2573.74	1350.67	
Kossuth	586	*300.00	224.05	232.68		1.37
Lee	13154	3052.27	1367.10	4998.52	3631.42	
Linn	10356	1283.83	2552.86	3935.28	1382.42	
Louisa	4524	605.42	922.24	1719.12	796.88	
Lucas	3360	988.62	828.97	1276.80	447.83	
Madison	4272	88.12	1917.76	1623.36		294.40
Mahaska	7776	2767.33	1689.30	2954.88	1265.58	
Marion	8892	411.05	1782.33	3378.96	1596.63	
Marshall	4835	1761.14	1366.23	1837.30	471.07	
Mills	2432	474.45	988.72	924.16		64.56
Mitchell	2663	679.19	314.83	1011.94	697.11	
Monona	864	258.87	763.39	328.32		435.07
Monroe	4647	797.75	1029.60	1765.86	736.26	
Montgomery	886	4126.00	157.56	336.68	179.12	
Muscataine	7482	691.09	1505.52	2843.16	1337.64	
O'Brien	no r't	No fund.	No fund.			
Page	2764	1104.15	692.13	1050.32	358.19	
Palo Alto	175	No report	No report	66.50	66.50	
Plymouth	104		99.63	39.52		60.10
Pocahontas	292			110.96	110.96	
Polk	7717	2130.66	926.87	2952.46	2005.59	
Pottawattamie	3297	338.65	597.79	1232.86	655.07	
Poweshiek	4171	970.36	2049.64	1584.98		464.66
Ringgold	1665	979.79	1174.93	632.70		542.23
Sac	238	235.40	58.44	90.44	32.00	
Scott	11993	171.00	2449.55	4557.34	2107.79	
Shelby	596	213.78	289.56	237.24		62.32
Sionx	No report		No report			
Story	3306	1641.37	437.12	1256.28	799.16	
Tama	4007	1862.56	2753.29	1750.66		1002.63
Taylor	2004	386.56	533.30	761.52	238.22	
Union	1576	1321.98	2071.24	598.88		1472.36
Van Buren	7256	411.14	898.12	2757.28	1859.16	
Wapello	7828	1387.52	1180.36	2974.64	1794.28	
Warren	5643	1158.12	1026.65	2144.34	1117.69	
Washington	7393	1573.90	2377.44	2809.34	431.90	
Wayne	3526	1495.67	951.56	1339.88	388.32	
Webster	2448	736.23	1671.66	930.24		741.42
Winnebago	318	No report	*120.84	120.84		

*Estimated.

STATEMENT "M"—CONTINUED.

COUNTIES.	Number of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrants on revenue for deficiency.	Excess payable to revenue.
Winnebago	7558	2906.68	3252.33	2872.04		380.29
Woodbury	814	no report	*309.32	309.32		
Worth	690	140.30	353.44	262.20		91.24
Wright	626	197.50	312.55	237.88		74.67
Total	372969	113520.60	126389.20			
Medical College Loan		13500.00				
Eads' Loans		114000.00	9.55			9.55
Int. on U. S. and State bonds			4644.50			4644.50
Int. on State Loans			10684.97			10684.97
Total		241020.60	141728.22	141728.22	41346.14	41346.14

* Estimated.

29TH—STATEMENT "N."

Of the apportionment of the interest on the Permanent School Fund made by the Auditor of State, on the 12th day of September, 1868, as provided by Sections 1967 and 1969 of the Revision of 1860, and Section 57, Chapter 172, Acts of 1862.

COUNTIES.	Number of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrants on revenue for deficiency.	Excess payable to revenue.
Adair	668	823.33	180.10	106.88		73.22
Adams	1029	284.80	195.36	164.64		30.72
Allamakee	6786	779.57	2762.82	1985.76		1677.06
Appanoose	5909	244.92	271.04	945.44	674.40	
Audubon	326	219.16	102.16	52.16		50.00
Benton	6289	2622.95	1121.92	1006.24		115.68
Black Hawk	6532	1808.85	1713.03	1045.12		667.91
Bloom	4384	2437.94	1490.29	698.24		792.05
Bremner	3768	1695.16	1108.08	602.88		505.20
Buchanan	4903	431.27	171.34	784.48	613.14	
Buena Vista	66	no fund.	no fund.	10.56	10.56	
Butler	2724	1765.92	692.14	435.84		256.30
Calhoun	249		146.35	39.84		106.51
Carroll	313	1386.83	426.63	50.05		376.55
Cedar	1055	302.27	103.38	168.80	65.42	
Cedar	6548	457.40	989.41	1047.68	64.27	
Corro Gordo	845	916.30	394.19	135.20		296.99
Cherokee	109	no report		17.44		
Chickasaw	2914	584.56	394.13	466.24	73.11	
Clark	2863	190.22	653.32	462.88		192.44
Clay	113	no fund.	no fund.	18.08		
Clayton	10341	1552.97	955.09	1654.56	699.53	
Clinton	10869	1840.07	759.47	1739.04	979.57	
Crawford	486	159.79	502.90	77.76		436.14
Dallas	3316	242.32	453.82	530.56	76.74	
Davis	6094	239.22	600.98	975.04	374.06	
Decatur	4226	935.33	2747.63	676.16		2071.62
Delaware	5589	30.40	513.47	894.24	380.77	
Des Moines	8725	647.49	168.80	1396.00	1227.20	

STATEMENT "N."—CONTINUED.

COUNTIES.	Number of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Dickinson	209	No report		\$ 33.44	\$ 33.44	
Dubuque	13966	\$ 1459.77	\$ 750.55	2239.36	1488.81	
Emmett	179	No report		28.64	28.64	
Fayette	6463	2502.50	1097.45	1034.08		\$ 63.37
Floyd	2605	160.48	397.11	416.80	19.69	
Franklin	1189	115.97	864.76	190.24		674.52
Fremont	2922	No rep't	*467.52	467.52		
Greene	1005	124.31	272.39	160.80		111.59
Grundy	1002	12.28	46.92	160.32	113.40	
Guthrie	1826	147.20	318.82	292.16		26.66
Hamilton	1267	447.25	500.96	202.72	298.24	
Hancock	156	None	117.94	24.96		92.98
Hardin	3833	161.95	301.99	613.28	311.29	
Harrison	2749	708.91	332.44	439.84	107.40	
Henry	7902	2159.02	792.76	1264.32	471.56	
Howard	1879	7131.67	861.93	300.64		561.29
Humboldt	503	569.32	48.00	80.48	32.48	
Ida	59	No rep't	*9.44	9.44		
Iowa	4832	627.28	1963.73	773.12		1190.61
Jackson	8732	963.80	717.72	1397.12	679.40	
Jasper	7210	1834.25	610.60	1153.60	543.00	
Jefferson	6776	344.55	264.51	1084.16	819.65	
Johnson	8529	1172.88	1537.68	1364.64		173.04
Jones	6988	1219.55	2186.59	1118.08		1068.51
Keokuk	6773	63.39	465.45	1083.68	618.23	
Kossuth	586		51.19	93.76	42.57	
Lee	13154	3052.27	1066.87	2104.64	1037.77	
Linn	10356	680.63	603.20	1656.96	1053.76	
Louisa	4524	122.58	525.20	733.84	198.64	
Lucas	3360	382.33	606.29	537.00		68.69
Madison	4272	10.42	100.72	683.52	582.80	
Mahaska	7776	655.37	775.88	1244.16	468.28	
Marion	8892	186.16	335.95	1422.72	1186.77	
Marshall	4835	810.77	950.37	773.00		176.77
Mills	2432	184.11	373.81	389.12	15.31	
Mitchell	2663	456.72	230.51	436.08	195.57	
Monona	864	70.68	235.21	138.24		86.97
Monroe	4647	267.53	569.04	743.52	174.48	
Montgomery	880	3366.21	828.97	141.76		687.21
Muscatine	7482	320.41	598.03	1197.12	599.09	
O'Brien	no rep	No fund				
Page	2764	85.75	1114.19	442.24		671.95
Palo Alto	175	No fund		28.00	28.00	
Plymouth	104		7.25	16.64	9.39	
Pocahontas	292	No fund		46.72	46.72	
Polk	7717	1255.38	1963.38	1234.72		728.66
Pottawattamie	3297	311.70	395.69	527.52	131.83	
Poweshiek	4171	446.25	601.58	667.36	65.78	
Ringgold	1665	221.46	760.62	266.40		494.32
Sac	238	161.09	64.31	38.08		26.33
Scott	11993	121.40	433.43	1918.88	1485.45	
Shelby	598	None	212.65	95.68		116.97
Sioux	no rep	No fund				
Story	3306	1139.74	501.53	528.96	27.43	

* Estimated

STATEMENT "N."—CONTINUED.

COUNTIES.	Number of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Tama	4607	\$ 1032.87	\$ 829.59	\$ 737.12		\$ 92.57
Taylor	2004	159.97	242.25	320.64	\$ 78.39	
Union	1576		1290.05	252.16		1037.89
Van Buren	7256	233.93	555.07	1160.96	605.80	
Wapello	7828	567.65	819.87	1252.48	432.61	
Warren	5643	738.42	419.70	902.88	483.18	
Washington	7393	826.17	1053.37	1182.88	129.51	
Wayne	3526	319.98	1708.81	564.16		1144.65
Webster	2448	309.79	446.22	391.68		54.54
Winnebago	318	No report.	*50.88	50.88		
Winnesick	7558	1482.07	1449.56	1209.28		240.28
Woodbury	814	No report.	*130.24	130.24		
Worth	690	16.00	131.73	110.40		21.33
Wright	626	108.25	105.16	100.16		4.94
Total	372969	\$ 64488.53	\$ 57607.51			
Deduct fr'm this Am't, too much apportioned last March by mistake in Chickasaw Co			978.88			
			56628.63			
Med. College loans		13500.00				
Eat's loans		* 100000.00	66.30			66.30
Int. on State loans			2980.11			2980.11
Total		\$ 177988.53	59675.04	\$ 59675.04	\$ 19619.05	\$ 20598.38

* Estimated.

30TH—STATEMENT "O."

Of the apportionment of the interest on the Permanent School Fund, made by the Auditor of State on the 4th day of March, A. D. 1869, as provided by Section 1967, and 1969, of the Revision of 1860, and Section 67, Chapter 173, Acts of 1862.

COUNTIES.	Number of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	900	\$ 1626.57	\$ 1073.87	\$ 315.00		\$ 758.87
Adams	1154	789.84	905.30	403.90		501.40
Allamakee	6324	4244.06	3577.51	2213.40		1364.11
Appanoose	6232	592.25	1183.77	2181.20	\$ 997.43	
Audubon	308	246.08	821.24	107.80		713.44
Benton	7251	3728.17	1806.30	2537.85	731.55	
Black Hawk	6693	3300.65	2964.55	2342.55		522.00
Boone	4882	2291.33	1126.55	1708.70	582.15	
Bremer	3981	6843.52	2489.68	1393.35		1066.33
Buchanan	5118	1036.03	1718.44	1791.30	72.86	

STATEMENT "O."—CONTINUED.

COUNTIES.	Number of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrants on revenue for deficiency.	Excess payable to revenue.
Buena Vista.....	93	No report	No report	\$ 32.55	\$ 32.55	
Butler.....	3029	\$3345.85	890.89	1060.15	169.20	
Calhoun.....	365	237.62	282.08	127.75		\$ 154.33
Carroll.....	495	1173.71	801.68	173.25		628.43
Cass.....	1307	386.52	812.40	457.45		354.95
Cedar.....	6974	1487.86	2926.25	2440.90		485.65
Cerro Gordo.....	1001	1432.03	979.73	350.35		629.38
Cherokee.....	161	No report	No report	56.35	56.35	
Chickasaw.....	3334	899.42	1158.56	1131.90		26.66
Clarke.....	2927	1058.95	1450.84	1024.45		426.39
Clay.....	133	5.36	10.84	46.55	35.71	
Clayton.....	10610	4180.69	2884.87	3713.50	828.63	
Clinton.....	11287	5120.74	3508.08	3950.45	352.37	
Crawford.....	682	907.67	823.36	238.70		584.66
Dallas.....	3753	1150.77	1294.66	1313.55	18.89	
Davis.....	6550	1010.83	1493.84	2292.50	798.66	
Decatur.....	4276	2951.51	2777.39	1496.60		1280.79
Delaware.....	5949	644.05	1848.67	2082.15	233.48	
Des Moines.....	9523	605.21	2783.91	3333.05	549.14	
Dickinson.....	282	77.08	42.65	98.70	56.05	
Dubuque.....	14656	2874.06	2425.25	5129.60	2704.35	
Emmett.....	326	No report	No report	114.10	114.10	
Fayette.....	6731	3578.16	4218.93	2355.85		1863.08
Floyd.....	2920	808.98	1403.89	1023.00		381.89
Franklin.....	1348	No report	\$471.80	471.80		
Freemont.....	3539	936.12	527.20	1238.65	711.45	
Greene.....	1018	491.73	1117.13	356.30		760.83
Grundy.....	1152	No report	No report	403.20	403.20	
Guthrie.....	1839	276.97	935.90	643.65		293.25
Hamilton.....	1466	1098.42	1018.13	513.10		505.03
Hancock.....	307	No report	\$72.45	72.45		
Hardin.....	4320	495.07	1048.94	1477.00	428.06	
Harrison.....	2923	1578.61	1541.38	1023.75		517.63
Henry.....	7943	3821.60	1287.40	2780.05	1482.65	
Howard.....	1967	4513.21	3196.67	688.45		2508.22
Humboldt.....	580	926.20	287.60	203.00		84.60
Ida.....			58.67			58.67
Iowa.....	5161	2931.94	4594.29	1906.35		2787.94
Jackson.....	9228	1514.48	1696.66	3229.80	1593.14	
Jasper.....	7512	2208.38	1424.68	2639.20	1204.52	
Jefferson.....	6771	737.37	1767.76	2309.85	602.09	
Johnson.....	8518	1625.01	2609.58	2981.30	371.72	
Jones.....	7582	2591.62	2338.49	2653.70	315.21	
Keokuk.....	7031	368.48	1236.44	2460.85	1224.41	
Kossuth.....	656	192.08	119.05	229.60	110.55	
Lee.....	13474	2501.78	1481.51	4715.90	3234.39	
Linn.....	10410	1484.31	2003.48	3643.50	1640.02	
Louisa.....	4946	520.80	1110.55	1731.10	620.55	
Lucas.....	3577	829.77	1096.03	1251.95	155.92	
Lyon.....	Unorganized					
Madison.....	4532	159.73	1779.32	1586.20		193.12
Mahaska.....	8252	1539.45	1851.38	2888.20	1036.82	
Marion.....	9093	651.37	1488.23	3182.55	1694.32	

* Estimated.

STATEMENT "O."—CONTINUED.

COUNTIES.	Number of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrants on revenue for deficiency.	Excess payable to revenue.
Marshall.....	5210	\$544.47	\$3065.19	\$1823.50		\$241.69
Mills.....	2619	561.19	2283.90	916.65		1367.25
Mitchell.....	2704	713.75	667.77	940.40	\$ 278.63	
Monona.....	1001	893.32	496.75	350.35		146.40
Monroe.....	4648	675.90	733.83	1626.80	892.97	
Montgomery.....	1000	1214.61	732.70	850.00		389.70
Muscatine.....	7847	744.91	1174.58	2746.45	1571.87	
O'Brien.....	No fund.	No fund.				
Oceola.....	Unorganized	ized				
Page.....	3117	584.94	909.83	1090.95	181.12	
Palo Alto.....	254	No fund.	No fund.	88.90	88.90	
Plymouth.....	206		133.99	72.10		61.89
Pocahontas.....	219	No fund.	No fund.	76.65	76.65	
Polk.....	8713	2920.90	1180.96	3049.55	1868.59	
Pottawattamie.....	3104	2614.85	1598.91	1086.40		512.51
Poweshiek.....	4596	1293.56	1790.19	1608.60		181.59
Ringgold.....	1856	696.40	1398.72	649.60		749.12
Sac.....	319	405.70	279.28	111.65		167.63
Scott.....	12238	451.07	2309.17	4283.30	1974.13	
Shelby.....	732	487.62	503.90	256.20		247.70
Sioux.....	No fund.	No fund.				
Story.....	3505	761.32	1427.02	1226.75		200.27
Tama.....	4995	925.61	2868.86	1748.25		1120.61
Taylor.....	2176	406.05	706.23	761.60	55.37	
Union.....	1401	1114.54	1542.60	490.35		1052.25
Van Buren.....	6774	446.25	1240.64	2370.90	1130.26	
Wapello.....	8040	750.64	1766.88	2814.00	1047.12	
Warren.....	6208	1032.27	977.85	2172.80	1194.95	
Washington.....	7658	2807.14	1617.95	2680.30	1062.35	
Wayne.....	3568	1420.45	1269.20	1248.80		20.40
Webster.....	2752	1693.30	1556.00	963.20		592.80
Winnebago.....	347	194.80	68.28	121.45	53.17	
Winneschick.....	8053	3443.17	2232.40	2818.55	586.15	
Woodbury.....	1120		\$392.00	392.00		
Worth.....	767	237.40	422.63	268.45		154.18
Wright.....	668	393.88	266.50	233.80		32.70
Total.....	393469	122803.89	127268.71			
Med. Col. Loans.....		*15000.00				
Ends' Loan.....		*100000.00	543.35			543.35
Int. on State Loans.....			9902.09			9902.09
Total.....		237803.89	137714.15	137714.15	37164.78	37164.78

* Estimated.

31st—STATEMENT "P."

Of the apportionment of the interest on the Permanent School Fund made by the Auditor of State on the 6th day of September, 1899, as provided by Sections 1967 and 1969, of the Revision of 1880, and Section 57, Chapter 172, Acts of 1882.

COUNTIES.	Number of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrants on revenue for deficiency.	Excess payable to revenue.
Adair	900	\$ 427.95	\$ 1219.93	\$ 153.00		\$ 1066.93
Adams	1154	337.11	468.58	196.18		272.40
All-makes	6324	1567.44	2676.64	1075.08		1601.56
Appanoose	6232	292.95	950.93	1059.44	\$ 108.51	
Audubon	308	40.20	304.51	52.36		352.15
Benton	7251	3232.42	963.51	1232.67	269.10	
Black Hawk	6693	2139.24	1306.96	1137.81		169.15
Boone	4882	1471.11	464.92	829.94	365.02	
Bremer	3981	5781.95	1061.57	876.77		384.80
Buchanan	5118	476.16	663.62	870.06	206.44	
Buena Vista	93		*15.81	15.81		
Butler	3029	1519.80	1158.18	514.93		643.25
Calhoun	365		227.62	62.05		165.57
Carroll	495	935.14	374.69	84.15		290.54
Cass	1307	48.80	485.46	232.19		263.27
Cedar	6974	811.26	675.50	1185.58	510.08	
Cerro Gordo	1001	555.85	806.18	170.17		696.01
Cherokee	161	7.45	42.29	27.37		14.92
Chickasaw	3234	514.87	481.93	549.78	67.85	
Clarke	2927	455.63	603.32	497.59		105.73
Clay	133		6.70	22.61	15.91	
Clayton	10610	3070.49	972.70	1803.70	831.00	
Clinton	11287	3395.88	1351.35	1918.79	567.44	
Crawford	682	445.89	461.78	115.94		345.84
Dallas	3753	586.67	578.44	638.01		59.57
Davis	6550	265.24	745.29	1113.50	368.21	
Decatur	4276	2403.38	2645.61	726.92		1918.69
Delaware	5949	100.63	600.44	1011.33	410.89	
Des Moines	9523	152.44	481.36	1618.91	1137.55	
Dickinson	282		55.53	47.94		7.59
Dubouque	14656	1056.32	1389.73	2491.53	1101.79	
Emmett	326	88.24	120.14	55.42		64.72
Fayette	6731	2503.19	1204.63	1144.27		60.36
Floyd	2920	527.14	318.02	406.40	178.38	
Franklin	1348	1255.62	503.01	229.16		273.85
Fremont	3539	389.72	668.33	601.63		66.70
Greene	1018	263.65	173.36	173.06	70	
Grundy	1132		226.67	195.84		30.83
Guthrie	1839	70.95	225.98	312.63	86.05	
Hamilton	1466	566.81	593.30	249.22		344.08
Hancock	207	60.00	368.64	35.19		333.45
Hardin	4220	89.61	464.84	717.40	252.56	
Harrison	2925	606.89	1071.16	497.25		573.91
Henry	7943	3622.29	340.58	1350.31	1009.73	
Howard	1967	2141.05	336.69	334.39	2.90	
Humboldt	580	482.33	256.88	98.60		158.28
Ia.		no report				
Iowa	5161	1079.33	1747.81	877.37		870.44
Jackson	9228	930.94	583.54	1568.76	985.22	
Jasper	7512	950.34	708.61	1277.04	568.43	

STATEMENT "P."—CONTINUED.

COUNTIES.	Number of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrants on revenue for deficiency.	Excess payable to revenue.
Jefferson	6771	\$ 143.17	\$ 624.73	\$ 1151.07	\$ 526.34	
Johnson	8518	343.11	303.30	1448.06	1144.76	
Jones	7582	744.48	1847.14	1288.94		\$ 558.20
Keokuk	7031	81.32	332.97	1195.27	862.30	
Kossuth	656		118.03	111.52		6.51
Lee	13474	2501.78	1278.46	2290.58	1012.12	
Linn	10410	967.74	773.51	1769.70	996.19	
Louisa	4946	145.79	365.65	840.82	475.17	
Lucas	3577	284.43	669.69	608.09		61.60
Lyon	Unorganized.					
Madison	4532	10.65	212.94	770.44	557.50	
Mahaska	8252	255.93	1276.52	1402.84	126.32	
Marion	9093	145.94	540.33	1545.81	1005.48	
Marshall	5210	156.06	581.80	885.70	309.90	
Mills	2619	182.60	377.35	445.23	67.88	
Mitchell	2704	285.48	400.53	459.68		.85
Monona	1001	269.85	604.47	170.17		494.30
Monroe	4648	476.02	233.46	790.16	556.70	
Montgomery	1000	1044.48	613.23	170.00		443.23
Muscatine	7847	326.87	418.04	1333.99	915.95	
O'Brien	No fund					
Osceola	Unorganized.					
Page	3117	229.53	436.01	529.80		
Palo Alto	254	No fund		43.18	43.18	
Plymouth	206		6.05	35.02	28.97	
Pocahontas	219	No fund		37.23	37.23	
Polk	8713	1441.13	1479.77	1481.21	1.44	
Pottawattamie	3104	1903.26	586.19	527.68		38.51
Poweshiek	4596	717.96	904.06	781.32		122.74
Ringgold	1856	146.26	569.12	315.52		253.60
Sac	319	258.24	148.41	54.23		94.18
Scott	12238	30.67	492.96	2080.46	1587.50	
Shelby	732		488.80	124.44		364.36
Sioux	No fund					
Story	3505	297.91	880.67	595.85		284.82
Tama	4995	528.41	585.49	849.15	363.66	
Taylor	2176	229.15	389.53	369.92		19.61
Union	1401	472.90	644.91	238.17		406.74
Van Buren	6774	196.16	250.83	1151.58	900.75	
Wapello	8040	294.55	794.76	1366.80	573.04	
Warren	6208	404.44	806.20	1055.36	249.16	
Washington	7658	1086.45	1732.62	1301.86		480.76
Wayne	3568	*800.00	*606.56	606.56		
Webster	2752	612.61	641.17	467.48		173.33
Winneshago	347	67.61	28.70	58.99	30.29	
Winneshiek	8053	1398.75	2044.42	1369.01		675.41
Woodbury	1120	*1200.00	*190.40	190.40		
Worth	767	14.27	231.01	130.39		100.62
Wright	668	94.31	272.66	113.56		159.10
Medic'l College Loans	303469	68527.83	61055.72			
Eads' Loans		*15000.00				
Int. on State Loans.		*100000.00	104.00			104.00
			5730.01			5730.01
Totals.		\$183527.83	\$ 66889.73	\$ 66889.73	\$21459.80	\$21459.80
* Estimated.						

32ND—STATEMENT "Q."

*Showing the amount of Taxes paid by Fire and Accident Insurance Companies—
being two per cent on premiums received in Iowa for 1898.*

COMPANIES.	AMOUNT.
Ætna	\$ 1629.19
Albany City Fire.....	70.35
Atlantic Fire	35.56
Aurora Fire	5.64
Buck Eye.....	72.93
City Fire	148.45
Cleveland	10.85
Connecticut Fire	57.50
Continental	201.94
Enterprise, Fire and Marine.....	547.26
Farmers and Merchants	620.00
Hartford Fire.....	1520.18
Hartford Steam Boiler Insp. and Insurance Company.....	4.98
Home, of New York	1312.02
Home, of New Haven.....	854.43
Insurance Company of North America.....	619.97
International	285.94
Lamar Fire.....	51.80
Liverpool and London and Globe.....	215.18
Lorillard Fire	497.47
Lumberman's.....	150.44
Manhattan	189.04
Market Fire.....	11.69
Merchants, of Hartford.....	161.30
Merchants, of Chicago	207.24
North American Fire, Hartford	120.39
North American Fire, New York.....	169.68
North British and Mercantile (U. S. Branch).....	17.09
Pacific.....	47.06
Phoenix, Hartford.....	1115.26

Phoenix, Brooklyn.....	262.87
Putnam Fire.....	426.54
Railway Passengers' Insurance Company	100.36
Republic, Chicago	474.34
Sangamo.....	109.11
Security	685.67
Springfield, Fire and Marine	144.94
State Fire, Cleveland.....	8.29
Travellers', Hartford.....	193.88
Underwriter's Agency.....	1093.73
Washington	12.18
Winneshiek	212.20
Yonkers and New York.....	245.75
Total.....	\$14920.09

32½—STATEMENT.

Showing the County and District Agricultural Societies entitled to State aid, under Section 1698, Revision of 1860, as amended by Chapter 138, Acts of 1868; and also the total receipts of said Societies,—receipts for Membership only, and the amount paid each Society for 1868.

Name of Society.	TOTAL RECEIPTS.	RECEIPTS FOR MEMBERSHIP	AMOUNT OF STATE AID.
Adams County.....	\$ 30.00	\$ 30.00	\$ 30.00
Allamakee County.....	1,630.50	1,262.00	200.00
Appanoose County.....	298.75	207.00	200.00
Benton County.....	1,211.30	529.50	200.00
Black Hawk County.....	735.80	249.00	200.00
Boone County.....	602.89	236.00	200.00
Bremer County.....	431.40	169.00	169.00
Butler County.....	306.15	200.00	200.00
Cedar County.....	2,439.06	1,841.66	200.00
Chickasaw County.....	435.60	300.00	200.00
Clayton County.....	839.75	400.00	200.00
Crawford County.....	255.00	255.00	200.00
Davis County.....	583.00	253.00	200.00
Decatur County.....	No report.	102.00	102.00
Des Moines County.....	1,750.40	43.50	43.50
Dubuque County.....	2,621.00	1,010.00	200.00
Fayette County.....	585.32	200.00	200.00
Floyd County.....	No report.	267.00	200.00
Franklin County.....	237.00	211.00	200.00
Fremont County.....	508.00	250.00	200.00
Guthrie County.....	83.00	83.00	83.00
Hamilton County.....	895.30	362.00	200.00
Henry County.....	2,153.81	972.00	200.00
Humboldt County.....	76.00	32.00	32.00
Ida County.....	62.00	60.00	60.00
Iowa County.....	354.15	218.00	200.00
Jefferson County.....	270.00	270.00	200.00
Johnson County.....	1,946.75	467.00	200.00
Jones County.....	1,705.18	825.00	200.00
Kossuth County.....	54.00	54.00	54.00
Lee County.....	825.00	275.00	200.00
Louisa County.....	1,373.60	138.00	138.00
Lucas County.....	517.00	352.00	200.00
Madison County.....	374.00	228.00	200.00
Marion County.....	665.50	239.00	200.00
Mahaska County.....	2,921.80	1,380.00	200.00
Marshall County.....	435.70	238.25	200.00
Mitchell County.....	137.88	62.00	62.00
Monroe County.....	707.75	680.25	200.00
Page County.....	214.60	156.00	156.00

STATEMENT "32½"—CONTINUED.

NAME OF SOCIETY.	TOTAL RECEIPTS.	RECEIPTS FOR MEMBERSHIP	AMOUNT OF STATE AID.
Poweshiek County.....	583.34	254.00	200.00
Ringgold County.....	95.75	60.00	60.00
Scott County.....	9,155.55	4,819.70	200.00
Story County.....	354.85	201.00	200.00
Tama County.....	423.95	211.00	200.00
Van Buren County.....	941.47	457.00	200.00
Wapello County.....	850.00	264.00	200.00
Warren County.....	598.75	300.00	200.00
Washington County.....	1,383.05	1,071.00	200.00
Wayne County.....	130.75	74.00	74.00
Webster County.....	200.00	200.00	200.00
Winneshiek County.....	488.35	200.00	200.00
Belle Plaine Union.....	1,743.75	943.75	200.00
Cedar Valley.....	741.00	291.00	200.00
Central Iowa District.....	2,105.25	613.00	200.00
Harrison and Monona Counties...	243.50	185.00	185.00
Union Agricultural, of Clinton Co	1,009.15	289.00	200.00
Union Agricultural, of Ackley.....	205.00	182.00	182.00
Union District.....	1,040.55	342.20	200.00
Total payments for 1868.....			\$10,230.50

REMARKS AND SUGGESTIONS.

33D.—ASSESSMENTS AND TAX LIST.

Under our present system of assessing for taxation and the manner in which our tax lists are made out, double and erroneous assessments are constantly occurring. The ledger in my office shows that there has been remitted, during the last two years, the sum of \$40,808.65, and this is for double and erroneous assessments, rather below the average of taxes remitted for the last eight years. Every county in the State sells more or less of lands and city lots that have been doubly assessed and which must be remitted to the purchaser, with costs and interest added, amounting in many counties to quite a large sum. These errors are not only vexatious to county officers, owners and tax purchasers, but are quite expensive to the State and counties; because in most instances where lands or lots are doubly assessed, corresponding amounts are omitted. My experience of six years in the county treasurer's office and several years in this office has fully convinced me that a better system of assessing for taxation and tax lists should be adopted, and in place of our present system of assessing and listing lands alphabetically, I would recommend assessing and listing in geographical order, and in making out the tax lists would recommend having nothing more on the list than the description, number of acres, valuation and total tax, instead of the owner's name, description, number of acres, valuation, and the tax divided into from ten to a dozen different funds, as it now is. The amount collected could be readily apportioned each month, according to the levy made for the several funds. This system would prevent innumerable errors in copying and computation, and as our tax list would answer for several years, it would be a great saving to the county in books and stationery. The receipts to correspond with the tax list, given to tax payers by the county treasurer, would save much labor and time in the treasurer's office. Instead of making out a receipt showing a dozen different kinds of tax and computing interest on each, as under the present system, it would be only necessary, in addition to name, date and description of lands,

to express total tax interest and the levy. This system would be so simple and correct that it would be nearly impossible for errors to occur. The advantage of the geographical or congressional system of assessment for taxation, as I understand it, is:

1. The system naturally covers the whole taxable area, and thereby secures the whole legitimate revenue. If all sections, quarters and sixteenths were uniformly 640, 160 and 40 acres respectively, and assessments made in uniform tracts, there would seldom be any errors under such a system; but as sections are often fractional through erroneous surveys and by reason of meandered streams, and as sections, even when uniform, are sub-divided into tracts of all possible sizes and forms, it is found indispensable to a perfect assessment to adopt a system of *headings* or *captions*, with one to each quarter-section, or as near this as may be found practicable. A system of this kind, with quarter-sections in distinct paragraphs, will most certainly place upon the assessor's, auditor's, or treasurer's books every piece of real estate, however fractional. The same system and principles are equally applicable to village or city property.

2. This system protects the tax payer, for the very same principle which secures the whole taxable area will just as surely protect the tax payer from the slightest double assessment.

3. This system further secures the revenue by avoiding double assessments, as it is found by careful examination, that in most cases where double assessments occur, some tract or lot is correspondingly omitted from the true assessment; and when the double tax is eventually discovered and refunded, there still remains an actual loss of revenue, which is never supplied from any source. An unvarying system of assessing property, omitting nothing, doubling nothing, has the advantage of securing the whole revenue to the State, or to the various funds, while the tax payer is not burdened with corrections of errors, disadvantageous compromises, misunderstandings and vexatious litigations.

4th. Such a system would greatly reduce the number of illegal tax sales.

5th. Under such a system the valuation of real estate would be materially *equalized* by marshalling or grouping contiguous property together, instead of scattering the same in many places over the books of a whole township or city.

6th. This system could be made to reduce the expense of publishing delinquent lists as the columns for township and range can be omitted. All double assessments would be thrown out and owners names might be omitted.

7th. This system would save materially in the time and expense of boards of Supervisors as it would greatly reduce the number of cases coming before them.

SEMI-ANNUAL PAYMENTS OF COUNTY TREASURERS.

Section 799 of Revision 1860 makes it the duty of county treasurers to pay all State funds they may have on hand February first, into the State treasury on or before the tenth day of February, and all funds on hands, November first, to be paid on or before the tenth day of November. The tax sales commence on the first Monday in October, and county treasurers do not get their certificates made out much before the first or middle of November and consequently the proceeds of the tax sales are not collected and cannot be transmitted to the State treasurer in time to comply with the present law, thus leaving a large amount of funds in the hands of the county treasurers until the time of the next payment as required by law, and the Auditor cannot order the money to be paid in, at any other time than that specified by law without making the State liable for extra mileage. The interest collected on the school fund is apportioned in September and March of each year. The amount of school fund interest apportioned to many counties exceed the amount of interest they have collected. In such cases the Auditor sends them an order to transfer a sufficient amount of the state funds to make up the deficiency. The county treasurers make their payments of State funds in February as the present law directs, and the consequence is in many cases when the Auditor's order to make up the deficit of the amount apportioned for temporary school fund is received there is no money for that purpose in the county treasury. These objections

could all be removed by extending the time given to county treasurers to make their payments to the State treasurer.

I would suggest that the section of the revision referred to be so amended as to read, "pay into the State treasury, on or before the twentieth day of March, all the money due the State remaining in his hands on the first day of March; and on or before the twentieth day of December all the money due the State remaining in his hands on the first day of December." If this is done, the proceeds of the tax sales will be received by the State in the December payment, and the county treasurers will receive and adjust their school fund apportionments before making their March payments.

EXEMPTION FROM TAXATION.

Many of the older counties have received a large amount of land scrip from the United States, in place of the Swamp Lands situated in these counties, and previously sold by the government. This scrip has been entered in the new counties, in the north-western part of the State, and under the present law they are not taxable while in possession of the counties. This creates a hardship upon the residents of the counties where these lands are located, and causes much complaint—and justly, too, I think—for it compels a *portion* of the lands in the county to pay *all* the revenue raised for all purposes, that should be borne equally by *all*. Every stroke struck by the settler, adds to the value of these lands, held by distant counties, and it is not right that the settler should pay the taxes on these lands, for that is what it virtually amounts to.

UNSETTLED AND UNAVAILABLE ACCOUNTS.

There are quite a number of balances standing on the Auditor's books that can never be made available, and as there is no law by which they can be canceled or dropped, they are carried forward from year to year, making unnecessary labor in this office, and also exhibiting a false balance of resources. There are also a number of unsettled accounts with defaulting county treasurers, that, in some cases, could be arranged more to the advantage of the State by judicious compromise than by litigation.

I would therefore suggest that a law be enacted, authorizing the census board, consisting of the Governor, Secretary, Treasurer, and Auditor, to collect, compromise, or settle these accounts and balances, as may appear to them to be for the best interest of the State.

SALE OF LAWS.

There appears to be some uncertainty as to who is the proper custodian of the Revisions and Session Laws, sent out to the several counties, to be sold for the benefit of the State. In some counties the district clerk turns them over to the clerk of the board of supervisors, now county auditor; in others the district clerk refuses to hand them over to the county auditor. In my opinion, the county auditor is the proper person to take charge of these laws, and account for the same to this office. I would suggest therefore, that an act be passed, placing these laws in the custody of the county auditors.

REDEEMING STATE WARRANTS.

In counties where our public institutions are located the county treasurers pay out on warrants all the State funds they collect, and send the warrants to the State Treasurer; but under our present law they receive no remuneration for handling the funds, in the way of mileage or exchange. The treasurers of other counties, in which no such institutions are located, forward their collections to the State Treasurer and receive mileage for so doing. I think it would be but simple justice to the first mentioned class of treasurers to allow them the same amount that the law gives to banks for performing the same service, viz: one fourth of one per cent on the amount of warrants redeemed.

WAR AND DEFENSE FUND.

The State has received from the Federal Government the following amounts in partial payment of the money expended in raising, equipping and sending troops into the field, and for the Inkpaduta and southern border claims:

1861.		
Oct. 12.	Amount received in cash.....	\$80,000.00
1862.		
Aug. 30.	Amount received in cash.....	20,000.00
1868.		
Jan. 15.	Amount received in cash.....	135,442.44
1868.		
June 25.	Amount received in cash.....	18,117.00
1869.		
July 17.	Amount received in cash.....	229,827.39
		<hr/>
		\$483,386.83
	Amount of Federal Tax of 1861, after deducting	
	amount allowed State for collecting.....	384,274.80
		<hr/>
		\$867,661.63

For the collection of \$383,386.83 of the above amount received in cash, we are indebted to the able and untiring efforts of Hon. J. N. Dewey, supported by our delegation in Congress.

In addition to the above amount received the State still holds claims amounting to \$193,214.48 against the general government, which have not yet been examined by the department at Washington. There are but few outstanding claims of the above kind due individuals from the State, in all, perhaps \$500. These claims are mostly in pay certificates issued to soldiers who were connected with the Southern Border Brigade.

PUBLICATION OF THE LAWS.

The publication of the laws as provided for in Chapter 118 Acts of 1866, has become an item of considerable expense to the State, but in my opinion it is money well expended.

By this means all the laws passed by your honorable body are brought to the notice of *all* the people of the State (for the people of Iowa are a "reading people") at the expense of the entire State. Every man is presumed to know the law and this gives every one the opportunity of making the presumption reasonable. The act referred

to fix the time at which the papers shall be *selected* to publish the laws; viz: at the January meetings of the board of supervisors, but does not fix the time in which these papers *must complete the publication of the same*: some papers taking advantage of this laxity in the law, extend the time of publication of the laws in their papers until nearly the close of the second year. I think the intention of the act was to spread the laws before the people in a reasonable time after the passage of the same, and I would suggest that you fix some time for the completion of the publication, say six or nine months after the adjournment of the Legislature.

INSANE PERSONS.

The law provides for the maintaining of insane persons at the insane hospital at the expense of the counties from which they are sent. Several counties have complained to this office of the injustice of requiring them to pay the expenses of inmates of the hospital who by *chance* wandered into their territory or were brought into the county from some other locality in order to shift the responsibility of their maintenance.

It is right and proper that the insane should be cared for, and it is the duty of the county authorities to send any insane person wandering at large in their respective counties, to the hospital for the insane, but, it is unjust, that the State should require the county to pay the expenses of maintaining such wanderers at the hospital for many subsequent years. Our river counties are particularly subjected to such impositions. In some instances persons are landed in these counties from off the steam boats and the safety of the citizens of these counties makes it their imperative duty to send the unfortunates to the insane hospital. I would suggest that a law be passed providing for the maintenance of insane persons at *the expense of the State*, in all instances where the parties have not gained a residence in the State. Great care should be taken in framing the law, so that counties could not throw the expense of maintaining their insane RESIDENTS upon the State.

CLOTHING FOR DEAF, DUMB, AND BLIND.

Section 7, chapter 43, Acts of 1866, in regard to clothing pupils of the Blind Asylum, reads as follows: "When the pupils of said

institute are not otherwise supplied with clothing, they shall be furnished by the Principal, who shall make out an account therefor, in each case, against the parent or guardian, if the pupil is a minor, and against the pupil, if he or she have no parent or guardian, or has attained the age of majority; which account shall be certified to be correct, and signed by the Principal, and shall be *prima facie* evidence of its correctness in the courts; and such Principal shall forthwith remit such account to the treasurer of the proper county, who shall proceed to collect the same, by suit, if necessary, in the name of such institution, and pay the same into the State treasury."

Section 6, chapter 106, acts of 1868, in referring to clothing destitute pupils of the Deaf and Dumb Asylum, uses about the same language as that contained in section 7, acts 1866, above quoted.

You will notice that in both cases the county appears to be liable to the State, *only upon collecting* the same from parents, guardian, or pupil, and if not collected, then the State bears the expense.

I know of no good reason why the counties should not be as *absolutely* bound for the maintenance of their deaf, dumb, and blind, as the law makes them for their insane; and would recommend that the law governing these cases, be so amended as to allow the Auditor to charge all expenses of this kind to the counties, and authorize them to levy a tax for the same.

SCHOOL LANDS.

I would call your attention to the fact that, in many portions of the State, the school lands are being sold at the minimum price fixed by law, viz: \$1.25 per acre. I know instances where whole sections have been sold to speculators at this price.

In my opinion, we have no school lands that should be sold for less than five dollars per acre. The easy terms on which school lands are offered, will always induce purchasers to pay a greater price for the same, than they would for other lands of same quality, sold for cash. There is no particular necessity for crowding these lands into market, and the lapse of three or five years will make them worth from \$5.00 to \$10.00 per acre, adding that much more to our permanent

school fund. I would therefore suggest that section 1949 of the Revision of 1860, be amended so as to fix the minimum price of school lands at five dollars per acre.

REMARKS ON UNIVERSITY FUND.

According to the Report of the Treasurer of Iowa State University, made to this office in 1865, losses have occurred to the University Fund amounting to \$7,969.49. Section 3, Article 7, of New Constitution, says that "all losses to the Permanent School or University Fund of this State, which shall have been occasioned by the defalcation, mismanagement or fraud of the agents, or officers controlling or managing the same, shall be audited by the proper authorities of the State."

Chapter 134, Acts of the 10th General Assembly, provides for auditing losses to the Permanent School Fund, but I am unable to find any law authorizing the auditing of losses to the University Fund, or for issuing State Bonds for the same. If it is intended to carry into practical effect this provision of the organic law in regard to the University Fund, it will be necessary to pass some law authorizing the auditing and paying of losses to this Fund.

REMARKS ON SCHOOL FUND.

Chapter 110, Section 3, Acts of 11th General Assembly, provides for the payment of costs in cases where the State purchases real estate sold under execution; but in cases where the property sold is purchased by third parties for less than enough to cover principal, interest and costs, there is no provision made by law to pay such costs. In such cases as last referred to many of the counties have deducted the costs from the money received—thus using the Permanent Fund for another purpose than that provided by law. Some again have paid the costs out of the County Treasury—others have sent in their bill of costs to be audited, and paid out of the State Treasury. I have refused to pay these claims, there being no appropriation made, or any law authorizing me to draw a warrant on the State Treasurer for the same. These cases are quite numerous, and will be occurring until all the loans made prior to the passage of Chap. 148, Acts of 1862, shall have been collected.

I think it would be well to pass an Act requiring the counties to pay these costs—or make an appropriation to pay the same out of the State treasury. If the latter measure is adopted, I would suggest that the amount of costs in such cases should be regulated by law, at least the attorney's fees, for I find that as a general thing it costs more to foreclose a mortgage for the School Fund than it does to foreclose a mortgage due an individual. This could be remedied by placing some restrictions on the amount of costs to be made.

LOSSES.

Chapter 134, Acts of Tenth General Assembly, authorizes the Auditor to "audit all losses to the permanent school fund, as provided for in section 3, article 7, of the constitution." The article in the constitution referred to reads as follows: "All losses to the Permanent School or University Fund of this State, which *shall have been* occasioned by the defalcation, mismanagement, or fraud of the agents or officers controlling and managing the same, shall be audited by the proper authorities of the State." In auditing these losses, I find it necessary to adopt some uniform rule that will be applicable to all cases. I have ascertained from the efforts that I have already made, that it is impossible to trace out each individual case, and ascertain just where the security failed, when it was first known, that the title of the mortgagor to the mortgaged premises was insufficient, when the personal securities failed or left the State, &c., and find that there is but one way to solve this difficulty: that is by deciding that the loss to the fund occurred when the loan was made, and accepting the date of the loan as the *time* of the loss. A large majority of the losses that have been reported to this office to be audited, and for which, if allowed, State bonds must be issued, are for loans made prior to the adoption of the New Constitution. I do not feel authorized, without some further legislation on this point, to issue bonds for losses that occurred prior to the adoption of the Constitution.

I trust, therefore, for the interest of the school fund,—an interest that should be dear to every citizen of Iowa—that you will, at your present session, pass some act that will authorize the Auditor to

audit *all* losses to the permanent fund that have occurred on loans made prior to the passage of chapter 148, acts of 1862. This act makes the counties partially liable for all loans made subsequent to the enactment of this law.

That portion of the act referring to the liability of the counties reads, "Provided that any county may discharge itself from any liability in any case by showing that the alleged loss was not incurred by any reason of any default of her officers, or by taking insufficient or imperfect securities."

You will please notice that there is no power or person designated by this act to decide upon the liability of the counties.

I would suggest that the Attorney-General or the Auditor of State be authorized to examine into and decide upon the liability of the counties in all cases of losses to the School Fund, as contemplated in said Chapter 148, Acts of 1862. Without some provision of this kind, I am convinced that the counties will never be made liable for any loss of this nature.

I am happy to state that I have succeeded during the last two years in getting the school fund accounts, in the several counties holding this fund, in much better condition than they were at the date of my last report; but must add that in several counties these accounts remain in an unsettled and very unsatisfactory condition; and believing that the interests of the school fund would be greatly benefitted by it, and thousands of dollars saved to the State, I would suggest that you authorize the Auditor of State to visit such counties, or send some suitable person to settle up these tangled accounts. To do so, it will be necessary to make some provision to pay the expense that will be incurred in visiting these counties. I would again respectfully reiterate the opinion I have expressed in my former reports, of the necessity of calling in the school fund *when in the hands* of the county treasurers, and investing the same in State bonds, or registered bonds of the United States, or using the same in building or supporting our State institutions. I would not urge the *collection* of this fund for the purpose of drawing it into the State treasury in a manner that would *distress* or even *incommode*

the *borrower*; but whenever loans are *returned* to the county treasurer, I would have the money sent to the State treasury instead of *re-lending* it. Under our present system all our public buildings are erected and improvements of the same made by direct taxation; but were we to invest this fund in erecting or improving the buildings required for charitable purposes, it would be necessary to raise a tax sufficient to pay the interest *only* on the amount thus used, and not the *principal*. The constant losses and leakages occurring to this fund that the State must make good, would be stopped, the temporary fund would be largely increased, and hundreds of thousands of dollars would be saved to the State.

All of which is respectfully submitted.

JNO. A. ELLIOTT, *Auditor of State.*