

BIENNIAL REPORT

OF THE

AUDITOR OF STATE

TO THE

GOVERNOR OF THE STATE OF IOWA.

NOVEMBER 1, 1875.

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BUREN R. SHERMAN,

AUDITOR OF STATE.

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## AUDITOR'S REPORT.

STATE OF IOWA,  
OFFICE OF AUDITOR OF STATE,  
DES MOINES, NOV. 1st, 1875. }

TO HIS EXCELLENCY, C. C. CARPENTER, *Governor of Iowa.*

SIR:—In compliance with law, I have the honor herewith to submit the following report of the business transactions of this office, for the two fiscal years, commencing November 2, 1873, and ending October 30, 1875, both days inclusive.



## GENERAL REVENUE.

During the term embraced in this Report, from Nov. 1st, 1873, to Nov. 1st, 1875, the receipts into the Treasury on account of general revenue, amount to the sum of \$1,947,412.24, exclusive of a balance of \$31,217.66 on hand at date of the last Report, and making a total of \$1,978,629.90. The disbursements from this fund for the same period, in redemption of Auditor's warrants and interest thereon, have been \$1,975,515.24, leaving a balance in the Treasury November 1st, 1875, of \$3,114.66. A detailed statement of all these receipts and disbursements is hereinafter given in Table No. 1. To this amount should be added the sums reported in the hands of the several County Treasurers, as shown by statement "C," and the aggregate is the sum of \$150,758.15, being the total of general revenue fund with which to begin the business of the new fiscal term. The taxes levied in 1874 and previous years, yet due and uncollected, although amounting in the aggregate to \$358,517.99, are only in part available, inasmuch as a large portion thereof is for old taxes of many years' standing which ought to be certified off. Of that amount, the sum of \$261,163.57 is due on the levies for State tax, \$92,955.40 as Insane expenses, and the remainder of \$4,399.02 on the Blind, and Deaf and Dumb clothing accounts. I estimate that, of the amount thus shown to be delinquent, only about fifty per cent. will be realized to the State. Beyond that figure it will not be safe to depend.

As will be seen by reference to Table No. 2, I have estimated the receipts into the Treasury for the next two years at \$1,962,000, the full amount of which will undoubtedly be realized unless there should be radical changes in the present laws; and this estimate includes the amount likely to be collected out of the old balances referred to. After a careful examination of the whole matter, having special reference to the sources whence revenue is ordinarily derived, I am satisfied it would not be prudent to calculate upon any increase over the amount above stated.

Heretofore the appropriations have been made with regard to the probable income, and the result has been a name and reputation for our fair young State which has been enviable indeed. The same wise policy should obtain in the future; and while the expenditures should be liberal wherever necessary, and always sufficient for the purpose

required, they should never exceed the receipts, and the people thereby be burdened with an onerous debt. The experience of the past two years has proven the wisdom of restricting the extraordinary appropriations, so that only one-half the amount appropriated can be drawn during the first year. Such necessary restrictions should be continued.

The estimated ordinary expenditures, for the ensuing two years, is placed at the sum of \$1,553,927, as will be seen by reference to Table No. 3, and is believed to be sufficient to cover the items mentioned.

This leaves an estimated balance in the Treasury of \$408,073, with which to meet such expenditures as may be ordered by the Legislature, for extraordinary purposes, for the coming two years. I do not believe it would be wise, or safe, to go beyond that amount in such appropriations, so long as the maximum rate of tax levy remains as now. The total amount of interest paid during the last two years on Auditor's warrants is shown to be \$1,154.33; and it is believed that if the appropriations be guarded as indicated, and certain changes be made in the laws as elsewhere suggested, the balance of funds in the Treasury will be sufficient at all times to redeem warrants as issued, and the Treasurer relieved of the necessity of indorsing for any amount whatever.

There is another consideration deserving notice, and to which your earnest attention is directed. As the law now stands, the fiscal year closes on the first Monday in November, to which date the Reports must be made, and all accounts balanced. The appropriation year, however, does not end until the first day of April following, causing no little inconvenience, and some additional labor, in accurately adjusting the several accounts. It occurs to me that if change were made, and the fiscal and appropriation years were identical, it would be far better than the present method. This can easily be accomplished by extending the limit of appropriations to November 1st, 1878, and biennially thereafter, according to usual custom.

## REVENUE ACCOUNTS.

There is yet another subject connected with the revenue, especially the manner of keeping the accounts with the counties, of which mention should be made, and I do so after quite careful consideration of our financial history for many years past. I refer to the expediency of holding each county absolutely responsible for the full amount of the



annual State tax levy, substantially in the manner it is now held for the payment of the interest on the amount of the Permanent School Fund in each county. The attention of the Legislature has before been called to the importance of this matter, in the biennial messages of two of the governors; and also by my predecessor. I believe in the practicability of the method proposed, and altogether the plan commends itself to my unqualified approval.

The law, at present, makes it impossible to estimate, with sufficient precision, the receipts into the treasury, for the reasons there are so many opportunities for change, and diminution subsequent to levy. This in turn necessarily embarrasses legislation, and the result is felt in all the departments of State.

There should be as little uncertainty as possible in all that concerns the revenue. The actual resources of the State, so far as the same can be ascertained, should be made certain, in order that the appropriations necessary to the support of the government may be promptly met. This done the public business may and should be transacted with that nicety of calculation which characterizes the prudent business man, who realizes his ability to pay is based on the certainty of his income. No doubtful margins would be necessary to consider in estimating the receipts, and generally the whole matter would be reduced to a mathematical precision.

It is objected, however, that this plan is unfair to the counties, inasmuch as it compels them to pay the full amount of the State tax levy, whether the same be collected or not. This argument would be good, if there were no other considerations than the tax alone. But, when the plan proposes to give the counties the benefit of the additions hereinafter mentioned, it will readily be seen that it cannot prejudice them, but rather places them on the better ground. In order that there can be no question as to the reasonableness and justice of the proposition, it is contemplated to surrender to the counties all the interest collected upon State tax levies, together with all additions to the list by reason of the additional assessments, and also the entire amounts received from peddlers' licenses. Such arrangement would not only be just in every respect, but would promote a more general observance of the law regarding the last item above mentioned, by the incentive given in the direction of increased revenue from that source alone.

The records show that for many years the increase caused by the interest, and additional assessments, is largely in excess of the diminu-

tion from double assessments and uncollectible tax. This being true, there can be no valid objection to the new method on the part of the counties, for the reason that they cannot suffer loss in the transaction. In any event this could not occur, if the proper officers exerted themselves in the timely collection of the revenue.

The argument in favor of a change as above indicated, aside from the equity of the case, rests wholly upon the manifest assistance thereby given to legislation, in that the estimates of the Auditor, as to the general receipts into the revenue, will be substantially accurate, and the legislature can depend thereon with reasonable certainty.

#### ASSESSMENT OF REAL ESTATE.

Your attention is likewise respectfully directed to the laws relative to the assessment of real property, and the present methods of assessment as generally practiced. Sec. 812 of the Code requires real property to be "assessed at its true cash value, having regard to its quality, location, and natural advantages, the general improvement of the vicinity, and all other elements of its value." Notwithstanding the law is thus explicit, it is notorious that it is not obeyed, and in but few cases is there any pretense of observing the requirements of the statute; not because the law is regarded as unreasonable, nor impracticable of compliance, but rather that years of following in a wrong direction have established a custom, which individual officers are loth to depart from, lest the neighboring locality, in not coming up to the correct standard, shall escape with a less amount of taxation, than that in which the assessor makes the effort to correct the evil. As a consequence, real property is not generally reported at more than one-third its actual value, and even that differs so much in localities, and as often in contiguous townships as otherwise, that it is difficult to conceive the motive, or standard of value, governing the assessor. The theory of the law is, that these inequalities are corrected by the action of the several boards of equalization, whose duty it is, each in its own sphere, to harmonize these values, and cause the burden of taxation to rest equally upon all portions of the State. This could be better done, were the State destitute of cities, and comprised an agricultural region only. As it is, the values of realty in town, and country, are relatively grossly disproportioned, and when taxes are levied, one or the other bears more than its proper share. A glance at the last assessment reveals the fact, that, whereas some cities are rated far below others of



the same class, the lands of the county within which the city is located are often placed at so high a figure, when compared with other counties that the board of equalization is powerless to establish proper values for the city without manifest injustice to the country, and *vice versa*. The State Board is unable to make a just equalization, because no authority is given to change the assessment of a city without a corresponding increase or decrease as to all the real estate in the county. It would be well to amend the law, and authority be given the State Board to exempt, when necessary, the cities from the counties, and fix upon either, independently of the other, such a percentage of increase or decrease as justice would seem to demand relatively with other property in the State of the same general class, and substantially as is now done between the different counties.

#### TAXATION IN GENERAL.

Statements "E" and "F" are carefully prepared exhibits of all the taxes levied in the State for the years 1873 and 1874, as reported to this office. They are interesting, as showing in detail the several items of tax, and the amount levied of each kind.

It will be observed, that, while the aggregate of taxes, for the two years, is less than the amounts levied in 1871 and 1872 by over three millions of dollars, yet there has been a material increase in those taxes which the people voluntarily vote upon themselves; notably school taxes, and those of a local character. The school taxes alone, amount to \$8,764,784.30, nearly one-half the entire taxation of the State, and in localities bear even a much greater proportion. But there is no kind of tax so promptly voted, and none so cheerfully paid, as that for the support of our common schools.

The tax levies, however, do not show the whole sum expended for school purposes. In addition to the above amount raised by direct taxation, must be mentioned the four semi-annual apportionments of the interest on the Permanent School Fund, which, for the two years last past, was the sum of \$623,833.99, making a grand aggregate of \$9,388,618.29, for the support of the common schools of the State. There are still other items which, as a matter of fact, enter into the calculation, the greatest of which is the fines and forfeitures imposed by our courts upon the offenders against the law, and also for violations of the law relating to usurious interest, the amounts of which, although very large, cannot here be given, because no reports thereof are required to be made to this office.

The amount of State taxes, for the two years mentioned, aggregate the sum of \$1,478,068.85, or about 1-13 of the whole. The average of this tax for the last twenty years has been but two mills on the dollar, the same as the law now authorizes to be levied. The largest single tax is that levied for county purposes. This shows really more than it should, for the reason that many of the counties are accustomed to pay all their insane expenses out of the county fund, instead of making a special levy therefor, as provided for in section 1428 of the Code. It is well understood, however, that the taxes levied are not all collected, and the real cost to the people for the several purposes for which taxes are levied, is therefore some less than is shown by the tax-lists. From careful examination of the books for several years back, I am satisfied that at least ten per cent. of the entire amount levied is for various reasons uncollected, and absolutely lost.

The object of the law is to secure uniform taxation of all property within the State that is a proper subject thereof, without regard to ownership or condition. It is a well-known fact, however, that certain kinds of property in the State almost wholly escape taxation; and this, not because of the fault of the assessor, but rather on account of the impracticability of assessment as required. Conspicuous in this regard is the property of the various Telegraph, Express, and Pullman Car Companies, and Fast Freight lines, which to a very large extent is in constant use in the State, yielding large revenues to the proprietors, and yet almost entirely escapes contributing a due proportion to defray the expenses of the government which protects this same property to its owners. Under our present system this matter is entirely in the hands of the township and local assessors, the majority of whom cannot, in the very nature of things, fix an approximately correct valuation upon such kinds of property. The fact is, it is but rarely attempted. The people, generally, are not familiar, either with the cost of construction, nor the expense of operation, nor the revenues derived therefrom, and as a result the vast interests and capital concentrated in such property are disregarded in assessment, and the local and State government deprived of legitimate revenue. There is no good reason why these companies should not be made to bear their just proportion of the taxation of the country. Would not the desired result be attained, if such corporations and property were assessed in the same general manner as is now done with railways, and either a general levy be made by the same authority and the tax collected thereon apportioned to the counties entitled thereto, or the assessment be certified as with the railways,



and taxes levied by the local authorities? No doubt there are other kinds of property which should be mentioned equally with those above, that escape the vigilance of the assessor for like reasons: It is estimated that over one-third the wealth of the country contributes little or nothing towards the expenses of government. Any and every movement on the part of the proper authorities, in the general direction indicated, would be a step in the right direction, and an earnest of intention to compel every species of property to bear its just proportion of the public burden.

#### INSANE HOSPITAL DUES.

By examination of Statement "B" will be seen the amounts due the State from the several counties, on account of Insane Hospital expenses. Quarterly reports are sent to each county, of the amount charged that county, showing in detail the items of expense, in order that the counties may be fully advised in the matter, and errors therein, if any, may be promptly corrected. In addition to these, on the 30th day of May, in each year, there is a full statement of account for the entire year certified from this office to the County Auditor, whose duty it is to lay the same before the Board of Supervisors for examination and action. Should mistakes be found, either in the quarterly exhibits as made by the Hospital authorities, or in the annual statement, the law points out the remedy. Indeed, so plain are its provisions, that counties whose officers have suffered the indebtedness to grow into large proportions through years of refusal to pay the same, ought not now to be allowed to complain of misunderstanding its meaning, or object to the correctness of the accounts. It will be noticed that the amounts thus due from the counties, aggregate the large sum of \$92,955.40, which ought to be in the Treasury of the State. Under the law the State is held pecuniarily liable to the Hospital for these expenses, and as each quarter is completed, the authorities of the Hospital are accustomed to draw from the Treasury such amounts as are necessary to its support, in the manner contemplated by law. The law also provides "that the board of supervisors shall levy a tax in said county for said amount, and pay the amount due the State into the State Treasury." This plain provision, if adhered to, would all the time reimburse the State the amounts advanced from time to time from the Treasury, in payment of county dues. The records show that a majority of the counties are prompt to yield obedience to the requirement of the statute. There

are some, however, which neglect and refuse to pay up their indebtedness, and the Auditor is powerless in the matter, having no authority to compel payment. As a remedy for this injustice I most earnestly recommend that the law be so amended, that after the lapse of six months from date of the annual statement of accounts, the counties which shall neglect, or refuse, to levy tax for the payment of their indebtedness, or shall neglect or refuse payment thereof, shall be held to pay a monthly penalty for each and every month that such refusal continues; and authorizing the Auditor to charge such penalty to every county so delinquent. There is need of some legislation in regard to this matter, and the above is suggested as the most direct and practicable solution of such cases.

#### PEDDLERS' LICENSE.

The total amount received throughout the State during the past two years, on account of licenses to peddlers, has been \$1,164.58. This amount seems astonishingly small, when we remember that the State is swarming with that class of personages. Secs. 906 and 907 of the Code fix the amount of license in each case, and point out the method of procuring the same, and also the penalties for non-compliance therewith. It is plain the law is not enforced. If it is wise to have such a law on the statute book at all, then the means for its enforcement should be provided, either by making it the duty of peace officers to arrest any person guilty of violations thereof, or, as an inducement to the private citizen, to provide that one-half the fine imposed shall be paid to the person filing the information. Either of these methods would undoubtedly tend to a more rigid enforcement of the law. The receipts for the past term have not been what they would have been, had attention been given the law in these cases.

I discover also, that we have now no law by which circus companies, and other exhibitors of like character, are required to procure license previous to giving exhibitions, except when exhibiting within the limits of municipal corporations. These traveling concerns, which annually prey upon the people carrying large sums of money out of the State, may pitch their tents anywhere they choose, being careful only to avoid the incorporated towns and cities; and the local authorities are powerless to interfere. Simple justice to such corporations require further legislation touching this matter.

Authority should be vested in the board of supervisors, in territory



not included in the corporations above named, to regulate licenses for such purposes—and the law should visit severe penalties upon all violations thereof. All such concerns should be compelled to contribute to the revenue, inasmuch as the direct result of many of these shows, is a violation of some law, thereby involving expenditures of public money in the attempt to punish the offenders.

A reenactment of Article 10, Chapter 22, of the Revision of 1860, or the passage of some similar bill, would accomplish the object proposed.

#### SALE OF LAWS.

The accounts with the several counties, in reference to the sale of the laws, are in a very unsatisfactory condition, and from various causes, not here necessary to enumerate, it is impossible to make a satisfactory exhibit concerning them. The total amount realized from this source, during the past two years, has been but the sum of \$10,598.57 as shown by the receipts of the county treasurers—and this inclusive of the sales of the Code of 1873, which was necessarily large.

Early in the year, a circular was issued to the counties, giving a statement from the books here of the condition of the account, and requesting a report as to its correctness; but in very few instances, were they found to agree. In most cases, the accounts had been standing for many years, during which time, by reason of death, resignation, or end of term, there have been frequent changes of County Auditors, including the original transfer from the Clerk, causing complications in the accounts, until it is now too late to effect a satisfactory adjustment. Under the law, the business is with the Auditor, and not with the county. It is believed that if the counties were made responsible, the same as for tax collected, the State would be far more certain to collect the sums actually due. Again, the law requires the annual reports for sale of laws to be made on the 15th November, which leaves an interval of nearly two months unprovided for (in cases where the Auditor is not re-elected), and difficult for his successor to adjust. It would be better, if such reports were not made until the end of the year, the same as is generally the case with county reports. I also think it would be well to keep these reports hereafter direct with the county through the Auditor, holding the county responsible therefor.

#### OF STATE AND DISTRICT OFFICES.

The law makes the Auditors' office the channel through which the accounts of the various State and District officers are audited, and warrants issued in payment of all salaries, and yet, strangely enough, nowhere requires to be kept therein a record of such officers, and the dates of their qualification; and often times these are discovered with no little inconvenience.

It would certainly promote accuracy in auditing claims for salaries and compensations of that character, should the law require the officer, or board, whose duty it is to approve the bonds of newly appointed or elected officers, immediately to certify the fact and date of qualification to this office. In this way all possibility of mistake would be avoided, and the Auditor would have in his own possession all data necessary in such cases. This is especially necessary in regard to the officers of the several State Institutions, inasmuch as changes thereof are liable to more frequent occurrence.

#### INSURANCE FEES, AND TAXES.

The fees authorized by law to be collected are almost wholly confined to insurance business, consisting mainly of small items from fifty cents to fifty dollars. The total amount collected for the two years ending Nov. 1, 1875, is \$32,872.59, divided as follows, viz: life companies, \$5,866.00; fire companies, \$26,981.59; all other sources, \$25.00; all of which have been paid into the State Treasury, in monthly payments, as required by law. This sum exceeds the collections of the term preceding the last by \$1,781.27, and is a slight increase in the estimate made thereof. A detailed account of the amount received from each company, will be seen by reference to Statements "K" and "L," accompanying this report. I know of no reason why the amount of such fees for the next fiscal term may not equal the collections of the past two years, unless changes be made in the law; and therefore the estimate thereof is fixed at the sum of \$32,000, which I think may be safely counted upon as likely to be realized.

Statements "M" and "N" are full exhibits, by companies, of the amount of taxes paid into the Treasury, for the two years ending Nov. 1, 1875, being the taxes on the gross premium receipts for 1873 and 1874, as per Sec. 807, Code. The collections from the two classes of



companies being as follows: life companies, \$45,714.42; and fire companies, \$60,193.75; making an aggregate of \$105,908.17. The estimate of collections from this source for the next term is based upon the experience of the last, and I doubt not the receipts will equal the amount specified. The names and locations of all insurance companies, wherever organized, which are authorized to transact business in the State at the date of this Report, are hereinafter given.

#### INSURANCE COMPANIES.

From experience in reference to the laws relating to insurance, I am of opinion there exists no pressing necessity for change respecting the companies, except as the law needs be perfected so as to afford more complete security to policy-holders. Legislation is intended to protect the people in the enjoyment of every reasonable right, and to this end is effort directed, in order that they be guaranteed immunity from wrong, and also to place within easy reach of every one the means through which he may protect himself. In so far as the law relates to insurance companies organized within the State, and generally as to companies belonging in other States, it is doubtless as nearly correct and specific as could, with reason be expected. There is, however, a certain class of insurance companies, foreign to the United States and doing an insurance business in this, as in many other of the States, which companies are not held to that strict accountability as to capital and investments, that, in my judgment, ought to obtain in justice to their patrons. The law requires all fire companies of other States and governments to be possessed of a paid-up capital of at least \$200,000. This wise provision is strictly followed by this department, and all are rigidly excluded who do not come up to that standard of qualification, but it does not go far enough. It does not require European or other foreign companies to have any portion of such capital invested in the United States; which, in common fairness to the people, should be insisted upon; as that, in case of loss, there is placed within the reach of the policy-holders a certain amount of assets securely invested, out of which he can make good his own losses. I suggest whether it would not be wise to require all foreign corporations, which seek to enter the State for insurance business, to invest at least the amount of capital required of companies of other States, in the stocks and bonds of the United States, or of the States, and to maintain the same on deposit in some one of the State departments for the general security of

all policy-holders in such companies, and to make such deposit a prerequisite to admission here. Other States have already adopted such provisions for better security. It is a duty the government owes its citizens to give the most perfect protection possible, and but just to companies belonging to our own and other States, that foreign organizations be compelled to observe the same reasonable requirement with themselves. It is also worthy of notice, that in some of the States, an annual license is required of all foreign companies doing insurance business therein.

In one other respect, the law might be subject to reasonable amendment. As generally understood, no discretion rests with the Auditor as to admission of a company, where it is able, by its statement of condition, to show an apparent compliance with the law; but it is entitled to admission, if the report shows the requisite capital and a small surplus above its reinsurance fund and other liabilities, notwithstanding the officer may have question as to its integrity. I believe it would be for the best interests of the State, if the Auditor was clothed with discretion to admit, or reject, any company applying for admission, upon cause stated; and it is further believed, that it would be better if the law did not compel the examiner, under section 1156 of the Code, to depend alone upon the company for repayment of his expenses. In such case, where examination is made, and payment of expenses refused by the company concerned, the executive council should be required to audit a reasonable claim therefor, and the expense thereof be paid by the State. These cases would undoubtedly be rare, and the expense quite inconsiderable, but a provision of that character would have a wholesome effect, in deterring irresponsible companies from ever seeking admission. As concerns the people, such legislation would be beneficial.

#### THE SAVINGS' BANKS.

I take pleasure in directing your attention to the exhibit made of the several Savings Institution of the State, hereinafter made in statement "O." The entire number transacting such business in this State, on November 1st, 1875, is nineteen; from all which reports have been regularly received at the several times the same have been demanded—the date of the last report being October 23, 1875. Nearly all these banks were in existence prior to the passage of chapter 60, acts of the Fifteenth General Assembly, but all have availed themselves of the

provisions thereof, and reorganized themselves. One of the beneficial results of that act has been the greater security afforded the depositors, in that the paid capital of the banks has been largely increased. As a necessary result of such increase, comes a stronger public confidence, which induces more liberal, and general deposits of surplus funds; which in turn serves not only to encourage a commendable frugality among those for whose benefit such institutions were specially designed, but also gives stability to the bank itself, in imparting a character of permanence in the highest degree beneficial to both parties. We may well hope to see the number of savings banks increase throughout the entire State, and the people more generally avail themselves of the privileges and security afforded by such institutions.

The total amount of paid-up capital of the savings banks is \$755,500, and the aggregate of assets reaches \$3,201,585.22. The law makes it the duty of the Auditor to suggest any improvements necessary to the law for the government of the banks, and the better security of depositors; but, so far as my experience tends, the present plan seems to be almost complete, and if the reports heretofore made are true exhibits of their business, then the system is all that can reasonably be desired. A complete exhibit of these banks is given in statement "O."

#### BANKS UNDER GENERAL LAW.

The exhibit made by the incorporated banks, other than Savings Banks, is also gratifying. For the details of their condition, at date of the last report required, see statement "P." The average of paid capital is largely in excess of the amount required by law, and in a few instances, as will be seen by the statement, the sum is exceptionally large. It has not been deemed necessary to institute wholesale examinations of these, nor of the Savings Banks, for the reason that no occasion has been noticed therefor. All of them have been prompt to respond to calls for information, and the reports made have been satisfactory. The majority of these are old banks, only a few having been organized during the present year.

It has seemed to me, that the law as it now stands is quite incomplete, inasmuch as it does not require a full record of the organization of all these banking institutions, and their history can only be found by examination of the books of different offices. In my opinion, all facts connected therewith, of original organization, as well as of pres-

ent condition, should be of record in the Auditor's office, as to that office is given the supervision of these matters. To that end, permit the suggestion, that upon organization all banking corporations should be required to file in this office, certified duplicates of their articles of incorporation, and any and all amendments thereto, and thus complete, in the proper office, the record of facts necessary to a full knowledge of all such institutions.

#### EX-TREASURERS' DEFICIENCIES.

The list of accounts, because of deficiencies of ex-county treasurers, will be found by examination of Statement "D," which shows the amounts due from each county from that particular source. Reference is also made to the remarks in conclusion of the statement, explaining the history of each case as shown by the files of this office. The great majority of those old balances have been satisfactorily adjusted, since the last Report from this office, but yet there are others which ought to have been settled long ere this date, because in most of these cases, as shown by the Statement referred to, the amounts have been standing many years. In my opinion the law should permit the Auditor, in all cases where the county refuses to pay the balance ascertained to be due and refuses to levy a tax to make good the deficiency, to exact interest, or penalty, on that amount—the same to commence to run after six months from the date of the adjustment of accounts. The law now simply requires "that such amount shall be made up to the State "within the next three coming years by additional levies in such manner as to annual amounts as the board of supervisors may direct." I have labored assiduously to effect a final adjustment of these old balances and procure payment, and am able to report settlement in over half these cases. In the others, payment has been neglected, until neglect is equivalent to refusal, with, so far as I can now discern, no immediate prospect of settlement. In two cases the claim is that the funds were stolen, without fault of the county; and to meet these, and other cases of the same nature, the Fourteenth General Assembly provided a plan for adjustment of the matter. But up to this date the evidence required has not been filed; the spirit of the resolution adopted by the Legislature has already expired, and to obtain credit on the part of the counties interested, will require a renewal thereof. If, as before suggested, authority be given to charge an annual interest, or monthly penalty, upon the balance ascertained to be due, it is



my opinion that all these cases, and any others hereafter appearing, would meet with prompt attention on the part of county authorities, and insure early payment of the amounts justly due the State.

In connection with this general subject of the adjustment of accounts, it is but just to state, that it not unfrequently happens difficulty is experienced in settlement of accounts of the various kinds with the counties, because of impossibility to arrange the same by correspondence merely. In case of disagreement, a personal interview would, in most cases, be satisfactory, and lead to prompt settlement. The law however makes no provision for such cases, and if a visit is made, it must be at the personal expense of the Auditor. It occurs to me, that if the Auditor were allowed his actual expenses, whenever it may be imperatively necessary to make such visit in order to adjust an account, it would be a wise provision, tending to secure speedy and amicable settlement, in most cases of that character. In such case, the bill of expenses therefor, should receive the approval of the Governor, or executive council, before being audited.

Section 2, Chapter 34, of Public Acts of the 14th General Assembly, appropriated the sum of \$2,000, with which to pay the expenses necessary in the settlement of the school fund accounts with the several counties, and of that amount, there is an unexpended balance at this date of \$1,246.80. I do not apprehend any considerable expense hereafter, for the purposes for which that appropriation was made; and therefore suggest the propriety of setting apart that balance as a General Contingent Fund for this office, to be used, when necessary, in the settlement of Revenue, Insane, and Laws accounts with the several counties, as well as the object for which it was originally created.

#### THE RANKIN DEFALCATION.

Chapters V. and LVIII. of the Local and Temporary Acts of the 15th General Assembly, place under the control of the Executive Council all matters relative to the deficiencies of S. E. Rankin as Treasurer of the Agricultural College, especially with regard to the real estate conveyed by him to the College, and therefrom to the State, with general authority to dispose of the same as the best interests of the State should seem to demand. The Council appointed Hon. Wm. Christy, Treasurer of State and member of the Council, as a special committee to perform, under its direction, whatever might be necessary to be done in furtherance of the trust.

This duty has been well performed, and Mr. Christy has submitted to the Council a clear and full report, showing in detail all his doings in the premises; which report was approved, and requested to publish the same in full, as an appendix to his official report as Treasurer of State.

\* The total amount received and disbursed is as follows:

RECEIPTS.	
Cash and notes from College Trustees.....	\$ 4,372.49
Interest.....	700.02
Rents.....	579.05
Sale of lands.....	14,177.02
	<u>\$19,828.58</u>

DISBURSEMENTS.	
Mortgage liens discharged.....	\$ 500.00
Taxes, commissions and expenses.....	864.91
Notes yet on hand.....	9,179.97
Paid into State Treasury.....	9,283.70
	<u>\$19,828.58 — \$19,828.58</u>

The State is also the owner of the following real estate, received from that source, viz.:

South part nw. qr. of ne. qr., 30 acres; and north part of sw. qr. of ne. qr., 10 acres, all in Section 27, Township 74, Range 6, in Washington county; the whole estimated to be worth \$300. Sections 28 and 29, and ne. qr. of Section 21, and se. qr. of Section 30, all in Township 100, Range 48, in Lyon county: 1,600 acres, estimated to be worth \$5,000. The east half of se. qr. of Section 28, Township 88, Range 22; 80 acres; in Hardin county; estimated to be worth \$500.

Also, the sw. qr. of Section 1, Township 97, Range 40; 160 acres; in O'Brien county; estimated to be worth \$500.

Total estimated value of real estate now remaining unsold, \$6,300.

#### THE SCHOOL FUND.

The aggregate amount of the Permanent School Fund distributed among the several counties, for the safe keeping of which the counties are responsible, is \$3,098,496.74. The amount in the State Treasury, subject to apportionment among the counties, is \$1,566.67. The estimated value of real estate remaining unsold, bid in by the State on foreclosure of Eads's loans, is \$7,455.00, and the amount of contract

notes in hand, taken for sale of Eads' real estate, is \$13,386.10—a list thereof is shown in Statement "S." To the several amounts above given, add the sum of \$243,056.15, that being the aggregate owing the Fund by the State, and the grand total \$3,363,960.66 as in Statement "V," is the present Permanent School Fund of Iowa. For a particular statement of the sum in each of the counties reference is made to Exhibit "Q," hereinafter given.

The total amount above given, exceeds the sum stated in the last report, by \$69,217.83, and is an increase of the Fund caused in most part by sales and re-sales of lands belonging to the fund in various counties, which had not before been reported. There was also received, \$755.32 of the five per cent fund, on account of sales of public lands, from the United States. There are yet some tracts of School Fund lands, in many of the counties, which if sold, would also augment the Fund—being lands to which title was acquired by the State through foreclosure of mortgages and contracts, prior to the taking effect of the act of Fourteenth General Assembly, approved April 9, 1872. The aggregate will be further increased by Bond No. 4, for sum of \$2,379.04, which the present Auditor is about to issue, on account of losses heretofore allowed by virtue of Article 7, of the Constitution. The total of the Fund will not thereafter be materially changed, except in compliance with section 1881, Code, to credit such counties as may be found entitled thereto, on report of sale of contract lands, and also to debit counties the amount of the re-sales of lands, where the same had been conveyed to the State, under foreclosure, prior to act aforesaid. Few changes of that character have been necessary for the past year, and it is believed few are likely to occur.

The annual interest chargeable to the counties, and also paid by the State on its own indebtedness, is eight per cent. per annum, payable semi-annually, and the whole amount is thereupon apportioned throughout the State, in proportion to the number of school children reported in each county. Under the present law, each county is responsible for the full amount of interest on the fund in that county, and must pay the same, whether collected from the borrower, or not. The statements "W," "X," "Y," and "Z," hereinafter given, show the last four semi-annual apportionments of interest fund.

After careful examination of the law, and some practical knowledge of its workings, I feel satisfied, that in all essential particulars it is the correct plan for the management of the fund. The responsibility is placed where it should properly be, in the hands of those, who, by reason of their acquaintance with the parties applying for loans, and

their proximity to the securities, are best qualified to judge of their real value, and thereby prevent waste. Those officers, whose duty it is to manage this fund, cannot be too careful in attention to these matters, inasmuch as losses thereto, which may hereafter occur on account of depreciated securities, or otherwise, must fall upon, and be made good by, the county wherein the loss is sustained.

There is yet considerable demand in some portions of the State, particularly the newer counties, for more of the fund, in order that the same may be loaned to the residents there for purposes of improvement; but I have not been able to supply the demand, because there have been few instances where any of the counties had a surplus which could be transferred. More of this fund could be advantageously loaned, and that in many localities where it would prove of general benefit—the results of which, while the security would be ample, would be to add to the material wealth of the State, because of the improvements made therewith. It is well worthy of consideration, whether it would not be best for the State to extinguish a portion of the school fund loan, and permit the proceeds to be apportioned to those counties needing the same, and therein be loaned as now provided by law.

#### SAFETY OF THE PUBLIC RECORDS.

A due consideration of the public welfare also demands that attention be called to the insecurity attending the present depository of the official records of the State. These records have become voluminous indeed, as nearly the entire public history of the State is comprised therein. They are valuable, also, for the reason that if accident should occur, there is no way known whereby restoration would be possible. A loss, therefore, would be irreparable.

In view of these facts, it is both wise and prudent to provide some safe and convenient depository for this valuable property. The experiences of the past few years in the frequencies of casualties of all characters, should warn the authorities to provide against such contingencies, and the preservation of our public records is a matter of the greatest concern. No power is vested in the Executive Council to construct buildings requisite for such purpose, and of necessity the subject should engage the earnest attention of the Legislature, to the end that some adequate provision be made for the safety of those records so essential to the best public interests.

BUREN R. SHERMAN,  
*Auditor of State.*



## CONDITION OF TREASURY AT DATE OF LAST REPORT.

The balance remaining in the State Treasury at the close of the fiscal year, November 1st, 1873, as shown by my predecessor's report, was \$57,228.04, and was distributed among the several funds as follows:

General Revenue.....	\$31,217.66
Coupon Fund .....	1,155.85
Swamp Land Fund.....	3,476.84
Des Moines River Land Claims, (special fund).....	61.88
Agricultural College Endowment Fund.....	11,382.13
Permanent School Fund.....	9,835.08
Temporary School Fund.....	98.00
Total .....	\$57,228.04

There has been received into the State Treasury during the past two fiscal years the sum of \$2,118,642.43, which amount added to the above balance on hand makes the sum of \$2,175,870.47, and disbursements by the State Treasurer during the same period amounted to \$2,117,344.70, leaving in the State Treasury, October 30, 1875, a balance of \$58,525.77, which was distributed among the several funds as follows:

General Revenue.....	\$ 3,114.66
Coupon Fund .....	606.35
Swamp Land Fund.....	8,932.67
Agricultural College Endowment Fund.....	44,305.42
Permanent School Fund.....	1,566.67
Total.....	\$58,525.77

TABLE No. 1.

## 1st.—GENERAL STATEMENT OF RECEIPTS AND EXPENDITURES.

## RECEIPTS.

The receipts were derived from the following sources:

General Revenue—	
From State tax levy.....	\$1,494,289.86
From interest on delinquent taxes.....	60,032.36
From insane dues from counties.....	218,340.64
From Peddlers' licenses.....	1,164.58
From sale of laws, Revisions, and Codes.....	10,598.57
From insurance companies for taxes.....	105,908.17
From insurance companies for fees, by Auditor.....	32,872.59
From Register of State Land Office for fees.....	566.25
From Secretary of State for fees.....	3,366.40
From United States on War and Defense Fund.....	262.17
From sale of real estate, (payments on Dyer property).....	1,230.40
From sale of rejected stone.....	1,081.25
From sale of Rankin property.....	9,283.70
From sale of Orwig property.....	7,150.20
From sale of arms, accoutrements, waste paper, etc.....	1,338.64
	\$1,947,412.24
Other sources—	
Coupon Fund—transferred from General Revenue .....	42,000.00
Swamp Land Fund—from United States.....	46,902.81
Agricultural College Endowment Fund—from sale of lands...	32,923.29
Permanent School Fund—5-per cent. fund from United States and Eads' loans.....	6,520.66
Temporary School Fund—from interest on State bonds and Eads' loans.....	43,783.43
Total receipts for two years.....	\$2,118,642.43
Balance in treasury November 1, 1873.....	57,228.04
Total.....	\$2,175,870.47



## DISBURSEMENTS.

The disbursements were for the following purposes:

## General Revenue—

Redemption of Auditor's warrants.....	\$1,974,300.91
Interest allowed on same.....	1,154.33

Total.....\$1,975,515.24

## Other purposes—

Des Moines River Land Claims, (special fund).....	61.88
Swamp Land Fund—paid to counties.....	40,546.98
Coupon Fund—redemption of coupons.....	42,549.50
Permanent School Fund—apportioned to counties.....	14,789.67
Temporary School Fund—apportioned to counties.....	43,881.43

Total disbursements for two years.....\$2,117,344.70

Balance in treasury October 30, 1875.....58,525.77

Total.....\$2,175,870.47

## 2d.—STATE INDEBTEDNESS.

War and Defense Fund, 7 per cent. bonds issued under chapter 16, acts of extra session of 1861, due July 1, 1881.....\$ 300,000.00

The Revenue Fund has also become responsible to the School Fund for the following bonds:

Bond No. 1, issued to the Permanent School Fund of the State, dated November 12, 1864, interest payable on the first days of January and July in each year, at 8 per cent., for.....\$ 122,295.75

Bond No. 2, issued to the Permanent School Fund of the State, dated March 2, 1868, interest payable on the first days of January and July in each year, at 8 per cent., for.....112,202.26

Bond No. 3, issued to the Permanent School Fund of the State, dated November 1, 1871, interest payable on the first days of January and July in each year, at 8 per cent., for.....8,558.14

[This last bond (No. 3) was issued for losses to Permanent School Fund, in accordance with article 7, section 3 of new constitution, and of section 2, chapter 134, acts of 1864.]

Total bonded indebtedness.....\$ 543,056.15

## 3d.—STATEMENT,

Showing the amount of warrants issued, and to what account charged, and other expenditures of general revenue during the two fiscal years ending October 30, 1875:

<i>Accounts.</i>	<i>Amount Expended.</i>
Adjutant-General's salary.....	\$ 4,166.50
Adjutant-General's Clerk's fund, and Q. M. General's expenses...	2,124.87
Attorney-General's salary, and <i>per diem</i> .....	4,516.00
Auditor of State's salary.....	4,398.99
Auditor of State's Deputy's salary.....	2,410.00
Auditor of State's Clerk's fund.....	3,747.00
Circuit Judge's salary, 1st District.....	4,216.59
Circuit Judge's salary, 2d District.....	4,216.61
Circuit Judge's salary, 3d District.....	4,399.93
Circuit Judge's salary, 4th District.....	4,391.79
Circuit Judge's salary, 5th District.....	4,266.59
Circuit Judge's salary, 6th District.....	4,216.60
Circuit Judge's salary, 7th District.....	4,399.93
Circuit Judge's salary, 8th District.....	4,217.00
Circuit Judge's salary, 9th District.....	4,949.94
Circuit Judge's salary, 10th District.....	4,033.31
Circuit Judge's salary, 11th District.....	4,583.26
Circuit Judge's salary, 12th District.....	4,399.92
Circuit Judge's salary, 13th District.....	4,216.61
District Judge's salary, 1st District.....	5,316.64
District Judge's salary, 2d District.....	4,399.92
District Judge's salary, 3d District.....	4,399.92
District Judge's salary, 4th District.....	4,399.92
District Judge's salary, 5th District.....	4,583.27
District Judge's salary, 6th District.....	4,706.63
District Judge's salary, 7th District.....	4,382.12
District Judge's salary, 8th District.....	4,216.60
District Judge's salary, 9th District.....	4,399.92
District Judge's salary, 10th District.....	4,399.92
District Judge's salary, 11th District.....	5,316.57
District Judge's salary, 12th District.....	4,399.92
District Judge's salary, 13th District.....	4,216.59
District-Attorney's salary, 1st District.....	1,200.00
District-Attorney's salary, 2d District.....	1,000.00
District-Attorney's salary, 3d District.....	1,340.00
District-Attorney's salary, 4th District.....	1,200.00
District-Attorney's salary, 5th District.....	1,100.00
District-Attorney's salary, 6th District.....	1,100.00



<i>Accounts.</i>	<i>Amount Expended.</i>
District-Attorney's salary, 7th District.....	1,150.00
District-Attorney's salary, 8th District.....	1,200.00
District-Attorney's salary, 9th District.....	1,400.00
District-Attorney's salary, 10th District.....	1,250.00
District-Attorney's salary, 11th District.....	1,250.00
District-Attorney's salary, 12th District.....	1,400.00
District-Attorney's salary, 13th District.....	1,200.00
Governor's salary and house rent .....	7,200.00
Governor's contingent fund.....	2,298.99
Governor's Private Secretary's salary .....	2,350.00
Janitor and Night Watch.....	7,652.00
Register of State Land Office's salary.....	4,399.30
Register of State Land Office's Deputy's salary .....	2,400.00
Register of State Land Office's Clerk's fund .....	2,096.01
Secretary of State's salary .....	4,430.22
Secretary of State's Deputy's salary.....	2,300.00
Secretary of State's clerk's fund.....	1,692.00
State Fish Commissioner's salary.....	909.00
State Librarian's salary.....	2,400.00
State Treasurer's salary.....	4,430.55
State Treasurer's Deputy's salary.....	2,416.67
State Treasurer's Clerk's fund.....	889.67
State Superintendent of Weights and Measure's salary .....	100.00
Superintendent of Public Instruction's salary .....	4,400.00
Superintendent of Public Instruction's Deputy's salary .....	2,400.00
Superintendent of Public Instruction's contingent expenses.....	1,033.00
Superintendent of Public Instruction's clerk's fund.....	1,771.08
Supreme Judge's salary, Hon. J. M. Beck.....	7,550.00
Supreme Judge's salary, Hon. C. C. Cole.....	6,060.00
Supreme Judge's salary, Hon. J. G. Day.....	6,000.00
Supreme Judge's salary, Hon. W. E. Miller .....	6,000.00
Supreme Court Contingent Fund .....	8,579.90
Adjusting Permanent School Fund account .....	174.80
Agricultural College, improvements and repairs .....	28,350.00
Agricultural College, Trustees' mileage.....	2,720.50
Agricultural Societies.....	34,310.75
Accountant, Board of Capitol Commissioners .....	450.00
Arrest of Fugitives.....	8,153.15
Blind Institution (clothing account).....	1,538.57
Blind Institution, for improvements.....	49,800.00
Blind Institution, for support and pupillage.....	47,120.00
Commissioner to Washington (Cleghorn) .....	1,455.55
Commissioners of Immigration (support) .....	532.95
Condemned Property.....	967.15
Des Moines River Land litigation.....	1,500.00

<i>Accounts.</i>	<i>Amount Expended.</i>
Des Moines River Land Commissioners.....	3,871.52
Deaf and Dumb Institution (clothing account) .....	388.66
Deaf and Dumb Institution (building and improvement account) .....	22,310.86
Deaf and Dumb Institution (support and pupillage).....	65,720.00
Distributing laws.....	765.83
Expenses of Executive Council assessing railroad property.....	80.25
Fifteenth General Assembly (mileage and salary) .....	100,127.60
Fifteenth General Assembly (special appropriations) .....	16,726.19
First Iowa Cavalry claims.....	481.87
* General Contingent Fund .....	11,007.89
Gray Uniform claims.....	240.60
Hospital for Insane, Independence (building and furnishing) ....	92,616.22
Hospital for Insane, Independence (trustees' expenses) .....	1,852.32
Hospital for Insane, Independence (County dues).....	92,780.00
Hospital for Insane, Mt. Pleasant (County dues).....	206,000.00
Hospital for Insane, Mt. Pleasant (State dues) .....	2,382.54
Hospital for Insane, Mt. Pleasant (improvements) .....	7,894.66
Hospital for Insane, Mt. Pleasant (Trustees' expenses).....	1,876.50
Interest on School Fund Loans.....	41,541.16
Interest on War Bonds.....	42,000.00
Iowa Soldiers' Orphans' Home (improvements).....	8,850.00
Iowa Soldiers' Orphans' Home (support).....	103,380.00
Iowa Soldiers' Orphans' Home (Trustees' mileage).....	1,842.40
† Miscellaneous expenditures.....	11,659.95
New Capitol Building.....	356,224.77
Northwestern Relief Fund .....	50,000.00
Penitentiary, Anamosa, (Building).....	14,576.08
Penitentiary, Anamosa, (Indebtedness) .....	9,593.98
Penitentiary, Anamosa, (Reward for escaped convicts) .....	100.00
Penitentiary, Anamosa, (Support).....	9,449.93
Penitentiary, Anamosa, (Warden's salary).....	2,500.00
Penitentiary, Anamosa, (Clerk's salary).....	1,250.00
Penitentiary, Anamosa, (Guard's pay).....	9,688.32
Penitentiary, Anamosa, (Gift to discharged convicts).....	152.45
Penitentiary, Ft. Madison, (Improvements).....	8,600.00
Penitentiary, Ft. Madison, (Visitors).....	131.60
Penitentiary, Ft. Madison, (Support).....	12,489.02
Penitentiary, Ft. Madison, (Warden's salary).....	2,375.00
Penitentiary, Ft. Madison, (Deputy Warden's salary).....	1,583.27
Penitentiary, Ft. Madison, (Clerk's salary).....	1,541.61
Penitentiary, Ft. Madison, (Chaplain and Teachers' salary).....	1,700.00
Penitentiary, Ft. Madison, (Physician's salary).....	950.00
Penitentiary, Ft. Madison, (Guard's pay).....	23,485.00

\* For detailed statement of General Contingent Fund see page 27.  
 † For detailed statement of Miscellaneous Expenses, see page 34.



## Accounts.

	Amount Expended.
Propagation of Fish.....	2,869.15
Publishing Laws.....	299.84
Relief of Meiz.....	300.00
Railroad presentations.....	2,000.00
School Journal.....	297.00
State Binding.....	84,293.91
State Historical Society, (Support).....	1,000.00
State Horticultural Society, (Support).....	2,000.00
State Library.....	2,286.88
State Printing.....	26,349.26
State Reform School, (Building and Improvements).....	21,294.29
State Reform School, (Support).....	42,050.00
State Reform School, (Trustees mileage).....	3,296.50
State University, (Support).....	40,250.00
State University, (Trustees mileage).....	1,494.00
Stationery.....	12,291.22
Supreme Court Reports.....	10,000.00
Teachers' Institutes.....	10,250.00
War and Defense Fund, (Revenue).....	7.80
Total amount of Warrants issued during the two years.....	\$1,998,451.44
Interest paid on Revenue Warrants redeemed.....	1,154.83
Mileage paid to County Treasurers and Banks.....	3,614.42
Total Expenditures.....	\$2,003,220.19

## GENERAL CONTINGENT FUND EXPENSES.

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1873.				
Nov.	6 10958	Republican Printing Company.....	For advertising Amendments to Constitution.....	\$5 55.00
	6 10959	Perkins' Bros.....	For advertising Amendments to Constitution.....	49.50
	6 10960	Rich & Ryan.....	For advertising Amendments to Constitution.....	30.00
	6 10961	Iowa State Register.....	For advertising Amendments to Constitution.....	58.00
	6 10962	Rich & Ryan.....	For advertising Amendments to Constitution.....	30.00
	6 10963	Nonpareil Printing Co.....	For advertising Amendments to Constitution.....	20.00
	6 10964	Val Mendel.....	For advertising Amendments to Constitution.....	20.00
	10 10982	Wm. Hammer.....	For two and one-half days' time carpenter, at \$2.50 per day.....	6.25
	10 10983	Woodruff & Hartman.....	For advertising Amendments to Constitution.....	40.00
	15 11024	Hawk Eye Co.....	For advertising Amendments to Constitution.....	47.00
	22 11067	H. F. Getchell & Sons.....	For 353 feet lumber at 2 1-5 cts. per foot.....	7.76
	22 11072	S. Greene.....	For 384 lbs. furnace lining at 6c per lb.....	23.04
	22 11073	Gazette Co.....	For advertising proposed Amendments to Constitution.....	60.00
	22 11074	Entwistle & O'Dea.....	For repairing furnace.....	26.25
Dec.	1 11136	C. W. Ensign.....	For livery hire in Allen-Hogan matter.....	11.00
	1 11137	Western Union Telegraph Co.....	For messages in Allen-Hogan matter.....	11.02
	2 11148	Hiram Robinson.....	For repairing leaks in gas pipes.....	2.90
	4 11161	A. R. Burkholder.....	For two days clerk of Board of State Canvassers.....	6.00
	4 11162	F. A. Warner.....	For two days clerk of Board of State Canvassers.....	6.00
	5 11168	P. S. Brown.....	For expenses in making lists of land as per ch. 83, acts 14th G. A.....	102.00
	8 11186	N. B. Baker.....	For pay roll of soldiers in Allen-Hogan prize fight matters.....	200.30
	8 11190	W. T. Heywood.....	For one railroad manual.....	7.50
	10 11203	C., R. I. & P. R. R.....	For transporting soldiers to and from Council Bluffs in Allen-Hogan prize fight matters.....	396.00
	11 11208	John Janes & Son.....	For meals for soldiers in the Allen-Hogan prize fight matters.....	71.50

# GENERAL CONTINGENT FUND EXPENSES.—CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

[No. 5.]

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1873.				
Dec.	12 11217	Newlon & Carlson.....	For repairing chairs.....	
	29 11297	C., R. I. & P. R. R.....	For transporting soldiers to and from Council Bluffs, in Allen-Hogan prize-fight matter.....	17.00
	31 11324	John Dye.....	For sawing wood, and labor about State House.....	172.00
	31 11327	W. R. Stimson.....	For eleven and one-half days cleaning Capitol, at \$1.00 per day.....	46.50
1874.				
Jan.	3 11343	P. S. Brown.....	For making list of lands, as per chapter 83, acts of Fourteenth G. A.....	11.50
	3 11347	C. A. Ryden.....	For paper and boxes paid by him.....	176.50
	9 11378	J. R. Crawshaw.....	For carpenter work.....	3.10
	9 11384	Harter & Co.....	For coal.....	48.75
	13 11418	C. & L. Harbach.....	For matting, chairs, etc.....	9.05
	13 11419	W. R. Stimson.....	For nine days labor in State House, at \$1.00 per day.....	288.47
	17 11440	Kurtz & Bro.....	For hardware and labor.....	9.00
	20 11453	Des Moines Gas Co.....	For gas for three months.....	34.05
	24 11467	Entwistle & O'Dea.....	For tinware and labor.....	121.60
	26 11472	H. F. Getchell & Sons.....	For lumber bill.....	39.75
	26 11473	J. M. Palmer.....	For board and lodging soldiers in the Allen-Hogan prize fight matter.....	16.65
	27 11478	J. K. & W. H. Gilcrest.....	For lumber bill.....	104.60
	30 11494	Edward Entwistle.....	For seven days labor on furnaces, at \$2.50 per day.....	20.45
	31 11504	John Dye.....	For sawing wood and other labor.....	17.50
	31 11512	R. W. Clark.....	For table and chair.....	53.25
	31 11515	Bolton Bros.....	For bill tinware and hardware.....	7.00
	31 11518	C. A. Ryden.....	For matches, paste brush, and lamp shade.....	41.85
Feb.	5 11559	C. P. Luse & Co.....	For matting.....	7.40
				213.13

Feb.	5 11569	P. S. Brown.....	For making lists of land as per chapter 83, acts 14th General As'y...	175.50
	7 11581	Iowa State Register.....	For advertising.....	4.00
	21 11952	Plumb Bros.....	For thirty-five and a half bushels coal, @ 14 cents per bushel.....	4.25
	27 11972	P. G. Peterson.....	For making list of lands, as per chapter 83, 14th General Assembly.....	4.97
Mar.	3 12006	P. S. Brown.....	For thirty-one bushels coal, @ 14 cents per bushel.....	104.00
	9 12056	Gnat, Peterson.....	For engraving two maps.....	4.34
	12 12140	Western Farm Journal.....	For expenses in case of 1st Iowa Cavalry.....	50.00
	18 12118	I. W. Griffiths.....	For hardware bill.....	175.00
	18 12319	Compere & Stark.....	For stationery.....	10.25
	23 12502	Redhead & Wellslager.....	For stamps and stamped envelopes.....	52.65
	25 12511	Des Moines P. O.....	For desk, chairs, &c.....	407.20
	26 12519	C. & L. Harbach.....	For carpenter work.....	26.50
	30 12539	J. R. Crawshaw.....	For ten days boxing Codes for shipment, @ 1.75 per day.....	5.65
	31 12551	John W. Dye.....	For services as Commissioner to Washington, as per chapter 79, 14th General Assembly, and chapter 135, 12th General Assembly.....	17.50
April	6 12675	P. S. Brown.....	For gas for three months.....	180.00
	7 12687	Des Moines Gas Co.....	For lumber bill.....	239.20
	7 12690	H. F. Getchell & Sons.....	For one dozen tumblers, and two pitchers.....	24.00
	8 12691	Perkins & Gray.....	For Express charges.....	3.00
	30 12791	United States Express Co.....	For hauling.....	89.10
May	2 12814	John Montgomery.....	For carpenter work and material.....	15.00
	2 12815	George Githens.....	For packing boxes.....	21.35
	4 12822	A. D. James.....	For advertising School Furniture Property for sale.....	5.45
	4 12823	State Printing Co.....	For lumber bill.....	6.00
	6 12843	H. F. Getchell & Sons.....	For carpenter work and material.....	7.20
	15 12912	William Riddle.....	For advertising School Furniture Property for sale.....	31.83
	29 12969	Iowa State Register.....	For plastering work and material.....	6.00
June	2 13000	H. H. Rich.....	For cement work and material.....	6.00
	6 13032	T. T. Morris.....	For one carpet lounge.....	71.25
	13 13100	Merrill, Keeney & Co.....	For lightning rod.....	18.00
	15 13107	William Montgomery.....	For lumber bill.....	20.00
	22 13130	H. F. Getchell & Sons.....	For hauling.....	8.64
	22 13131	J. H. Watters.....	For advertising Sch. Fur'tre Property for sale, and R. R. tariff act.....	7.75
July	27 13167	Iowa State Leader.....	For stamps and postage on unpaid matter.....	11.00
	7 13264	Des Moines Post Office.....	For hardware, &c.....	126.13
	8 13368	Entwistle & O'Dea.....	For postage stamps.....	4.15
	20 13358	Des Moines Post Office.....		100.00

1873.]

REPORT OF THE AUDITOR OF STATE.

29



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.
1874				
July	20	13359 Hyland & Hammer.....	For drayage on books.....	7.00
	22	13369 Iowa State Register.....	For publishing suspension of Etna Insurance Co. of Illinois.....	2.50
	23	13373 Tomlinson & Warner.....	For gas fixtures.....	15.00
	24	13376 W. H. Shaw & Co.....	For one combination lock.....	55.00
	30	13400 S. M. Elliott.....	For two brushes, fifty cents each.....	1.00
	30	13403 John M. Davis.....	For recording deeds.....	5.53
	30	13404 S. L. McKisson.....	For glass, brush, and lock.....	1.90
Aug.	4	13458 N. B. Baker.....	For locks, glass, and labor.....	26.45
	8	13511 Hiram Robinson.....	For repairing pump.....	1.50
	8	13518 C. A. Ryden.....	For barrel lime, tumblers, &c.....	1.85
	18	13562 Hiram Robinson.....	For one 10-inch Port barrel shade.....	1.25
	31	13614 Iowa State Register.....	For advertising suspension of Safeguard Insurance Co.....	2.50
Sept.	5	13685 F. J. Jones.....	For repairing roof of State Arsenal.....	10.00
Oct.	13	13909 H. F. Getchell & Sons.....	For lumber bill.....	4.09
	13	13910 N. B. Baker.....	For one thermometer and piling wood.....	3.25
	13	13911 F. Olmstead.....	For labor about Arsenal.....	7.50
	13	13912 George Lowry.....	For sawing and piling wood, &c.....	24.00
	14	13922 Iowa State Register.....	For advertising suspension of Atlantic and Pacific Insurance Co.....	2.50
	22	13957 J. P. Bushnell & Co.....	For ten city of Des Moines directories.....	25.00
	31	13993 S. Green.....	For 458 pounds of staves for furnace lining, at six cents.....	27.48
Nov.	31	14018 George M. Walker.....	For three hundred two-horse bridge tickets.....	20.00
	2	14032 Des Moines Coal Co.....	For twenty-four tons coal.....	372.00
	19	14143 F. A. Warner.....	For four days time clerk, canvassing board.....	12.00
	19	14144 R. W. Russell.....	For three days time clerk, canvassing board.....	9.00

	20	14148 T. S. Rowan.....	For deed to State of Iowa.....	1.00
	23	14159 U. S. Express Co.....	For express charges.....	45.00
Dec.	24	1443 P. G. Peterson.....	For 38½ bushels coal at 14 cts. per bushel.....	5.35
1875.				
April	26	15227 W. H. Fleming.....	For four days' time clerk Canvassing Board.....	12.00
May	25	15372 Jessie Given.....	For services in case of S. E. Rankin vs. Agricultural College.....	400.00
June	3	15455 Des Moines Postoffice.....	For stamps and stamped envelopes.....	537.80
July	1	15602 J. H. Stevenson.....	For services as reporter for Committee to investigate Reform School.....	50.00
	2	15636 C. R. I. & P. R. R.....	For freight on three boxes books.....	12.95
	2	15637 Treasurer of City of Des Moines.....	For 300 two-horse bridge tickets.....	20.00
	2	15638 Newlon & Hultman.....	For picture frames and card.....	18.85
	2	15639 Compant & Clark.....	For one small scale.....	6.00
	2	15640 A. Peterson.....	For three and one-half days' labor at \$1.75 per day.....	6.12
	2	15641 C. G. Anderson.....	For eight and one-half days' labor at \$1.75 per day.....	14.87
	2	15642 Mills & Co.....	For one ream plate.....	25.00
	2	15645 Inter-Ocean.....	For advertising for stationery bids.....	328.32
	2	15646 New York Times.....	For advertising for stationery bids.....	378.00
	2	15647 J. S. Bennett.....	For brick work and plastering.....	3.50
	3	15657 U. S. Express Co.....	For express charges.....	14.20
	13	15711 New York Evening Post.....	For advertising notice to pay interest on war and defense bonds to Kuntz Bros., N. Y.....	44.00
	13	15712 New York Tribune.....	For same.....	57.90
	13	15713 New York Times.....	For same.....	44.20
	14	15721 Geo. Weldon, Jr.....	For examining Reform School books and reporting.....	106.38
	15	15731 Geo. Lowry.....	For labor.....	18.00
	16	15736 Weaver & Malsh.....	For 15 lbs. coppers at 6c.....	.90
	16	15737 U. S. Express Co.....	For express charges.....	55.65
	20	15759 Carter, Hussey & Curl.....	For paper.....	11.40
	21	15764 M. L. Davis.....	For 24 yards matting.....	27.60
	21	15783 Des Moines Postoffice.....	For stamps, wrappers, and unpaid postage.....	110.47
	30	15808 C. G. Anderson.....	For 22 days' labor at \$1.75 per day.....	38.50
	30	15811 Barcroft, Given & Drabelle.....	For services in case State vs. Brandt.....	600.00
	30	15812 P. Leidecka.....	For repairing clock.....	5.00
	31	15816 T. H. Cady.....	For three bushels lime at 30c.....	.90
Aug.	2	15836 A. B. Gunn.....	For telegraph messages.....	8.90
	2	15837 U. S. Express Co.....	For express charges.....	10.30
	2	15838 M. L. Davis.....	For carpet and matting.....	28.06

1875.]

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.
1875.				
Aug.	2 15839	Keokuk & Des Moines Railroad.....	For freight on one box of books.....	3.85
	2 15840	J. K. & W. H. Gilcrest.....	For lumber bill.....	13.50
	4 15871	United States Express Co.....	For express charges.....	2.55
	5 15887	D. Scholes.....	For painting and graining.....	5.00
	10 15914	John G. Blair.....	For examining samples of stationery.....	5.00
	10 15915	Ellis Pattee.....	For examining samples of stationery.....	5.00
	10 15916	State Journal.....	For advertising for bids for stationery.....	75.00
	11 15918	United States Express Co.....	For express charges.....	56.85
	11 15920	N. B. Baker.....	For one case drawers, etc.....	17.90
	11 15921	George Lowry.....	For labor, and washing towels.....	20.00
	11 15922	J. Simington.....	For repairing blanks case.....	2.50
	11 15923	Iowa State Leader.....	For advertising for bids for stationery.....	50.00
	18 15944	Iowa State Register.....	For advertising for bids for stationery.....	52.00
	18 15945	Rich & Woodruff.....	For advertising for bids for stationery.....	52.00
	21 15955	N. B. Baker.....	For six chairs.....	12.00
	30 15988	J. H. Stevenson.....	For one hundred and twenty-one days services as reporter for Reform School Investigating Committee.....	555.00
Sept.	2 16020	United States Express Co.....	For express charges.....	77.00
	2 16021	Perkins & Gray.....	For one spittoon.....	1.00
	2 16022	John Lundstrom.....	For express on books.....	.40
	2 16023	G. Newlon.....	For repairing chairs.....	1.50
	2 16024	Western Union Telegraph Co.....	For official telegrams.....	14.80
	2 16026	United States Express Co.....	For express charges.....	12.75
	3 16047	Des Moines Post-office.....	For postage stamps and postal cards.....	170.00
	6 16059	H. F. Getchell & Sons.....	For lumber.....	1.00
	25 16119	W. H. Kessler.....	For furnishing and setting seventy-seven window lights.....	38.50
	25 16120	P. Leidecke.....	For repairing clock in Auditor's office.....	2.00
	25 16127	O. B. Lundahl.....	For repairing in library.....	7.00
	25 16128	Rich & Woodruff.....	For publishing Constitutional Amendments.....	65.00
	25 16129	Redhead & Wellslager.....	For one paper weight, tracing linen manilla and two demy Records.....	66.62
	27 16133	Gilbert, Hubbard & Co.....	For eight flags.....	255.00
	27 16137	T. T. Morris.....	For cementing and repairing State Arsenal.....	2.50
Oct.	4 16222	Gas Newlen.....	For repairing furniture.....	7.75
	4 16223	C. & L. Harbach.....	For carpet and binding.....	8.40
	4 16224	Nonpareil-Printing Co.....	For publishing Constitutional Amendments.....	39.00
	9 16243	T. T. Morris.....	For repairs on State Arsenal.....	54.00
	11 16252	Mills & Co.....	For blank book, copying pencils, &c.....	20.40
	13 16272	Parrott, Gorton & Sherman.....	For publishing Constitutional Amendments.....	15.00
	23 16310	Pryce & Wilson.....	For publishing Constitutional Amendments.....	49.00
	25 16320	Wm. Christy.....	For carpenter work and material.....	9.30
	25 16323	Gate City.....	For publishing Constitutional Amendments.....	39.50
	27 16326	Compagnet & Stark.....	For material and repairing State Arsenal.....	403.50
	29 16359	James H. Stevenson.....	For services as Reporter for Reform School Investigation.....	160.00
	30 16373	T. T. Morris.....	For brick, cement, and labor.....	22.75
	30 16378	W. H. Kessler.....	For painting in Governor's office.....	8.00
Total.....				\$11,007.89



MISCELLANEOUS EXPENDITURES.

Warrants issued for "Allowances by Executive Council," as per Section 120, Code of 1873:

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1873				
Nov.	3	10925 United States Express Co.....	For express charges.....	\$ 19.20
	3	10926 William Christy.....	For fitting one lock on door.....	.50
	3	10927 Mills & Co.....	For two ink ribbons.....	3.00
	8	10971 M. Voorsanger.....	For five gross of pencils, at \$3.00 per gross.....	15.00
	8	10973 United States Post-Office.....	For stamps and stamped envelopes.....	223.80
	8	10974 C. & L. Harbach.....	For carpet.....	7.88
	8	10975 Z. T. Reel.....	For one sponge.....	.50
	10	10884 J. Parmelee.....	For repairing clock.....	3.00
	19	11045 Nicholas & Blasher.....	For ice for offices in 1873.....	94.50
	21	11092 C. A. Ryden.....	For sawing wood \$1.30, and for one spittoon \$0.40.....	1.70
	22	11075 Entwistle & O'Dea.....	For stoves, stove pipe, and stove drum.....	41.85
	28	11096 W. H. Shaw.....	For one heavy screw seal press.....	32.00
Dec.	1	11135 Western Union Telegraph Co.....	For messages in November.....	8.22
	1	11138 United States Express Co.....	For express charges.....	16.20
	1	11139 Same.....	For same.....	3.60
	1	11140 Great Western Telegraph Co.....	For one message.....	.50
	4	11165 Same.....	For same.....	1.65
	10	11240 United States Post-Office.....	For stamps and stamped envelopes.....	267.88
	30	11304 Mills & Co.....	For stationery.....	49.75
	30	11305 W. R. Stimson.....	For washing and making towels.....	5.00
	30	11306 C. A. Ryden.....	For amount paid for one telegram.....	1.08
	31	11320 Western Union Telegraph Co.....	For four messages.....	3.28
1874				
Jan.	3	11346 United States Express Co.....	For express charges.....	\$ 28.95
	3	11350 W. H. Shaw.....	For one combination lock on safe.....	50.00
	5	11351 Giles Bros. & Co.....	For one regulator—clock.....	30.00
	8	11365 Redhead & Wellsinger.....	For stationery.....	14.25
	9	11377 Des Moines post-office.....	For postage on unpaid matter.....	32.13
	9	11385 Western Union Telegraph Co.....	For four messages.....	2.43
	13	11417 C. & L. Harbach.....	For repairing chairs.....	1.50
	14	11421 Des Moines post-office.....	For postage stamps.....	150.00
	14	11422 W. T. Heywood.....	For Daily Iowa State Register, one year.....	12.00
	23	11463 Carter, Hussey & Curl.....	For stationery.....	26.00
	24	11466 Same.....	For stationery.....	8.25
	27	11477 L. Harter.....	For 5½ cords of wood, at \$5.00 per cord.....	269.35
Feb.	31	11519 C. A. Ryden.....	For express charges by him paid.....	13.95
	2	11521 Western Union Telegraph Co.....	For messages in January.....	20.74
	5	11558 Samuel Cheworth.....	For sawing and piling wood.....	23.60
	9	11587 R. W. Clark.....	For desk stool.....	2.00
	11	11589 Des Moines post-office.....	For stamps and stamped envelopes.....	202.60
	13	11606 C. H. Ward.....	For soap, varnish, and stationery.....	23.67
	18	11626 Jno. W. Burk.....	For sawing and piling 19½ cords of wood, at \$1.25 per cord.....	24.25
	18	11627 M. E. Needham.....	For sawing and piling 15 cords of wood, at \$1.25 per cord.....	18.75
	28	12001 C. A. Ryden.....	For bridge tickets, lime, cord, washtub and bucket.....	24.29
	28	12002 United States Express Co.....	For express charges.....	16.35
Mar	2	12003 Western Union Telegraph Co.....	For messages in February.....	37.25
	7	12052 Carter, Hussey & Curl.....	For stationery.....	29.00
	27	12526 P. Leidecka.....	For repairing clock.....	3.50
	31	12622 United States Express Co.....	For express charges.....	10.60
	31	12626 Western Union Telegraph Co.....	For messages in March.....	26.28
April	4	12662 C. A. Ryden.....	For furniture and repairing paid by him.....	3.25
	4	12666 Great Western Telegraph Co.....	For one message.....	.55
	6	12683 W. R. Stimson.....	For pistol case and belt.....	.75
	13	12722 Same.....	For washing eight dozen towels.....	6.00
	15	12733 Des Moines post-office.....	For stamps and postage on unpaid matter.....	880.95
	16	12735 Mills & Co.....	For stationery.....	56.78
	21	12747 Comparet & Stark.....	For two S. & W. revolvers, at \$15.00 each.....	30.00
	30	12792 United States Express Co.....	For express charges.....	34.80
	30	12800 Western Union Telegraph Co.....	For one message.....	.59

MISCELLANEOUS EXPENDITURES.—CONTINUED.

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCO	AMOU
1874.				
May	2	12820 Bolton Bros.....	For tin and hardware.....	24.36
	8	12866 Western Union Telegraph Co.....	For messages in April.....	22.04
	28	12962 P. Leidecka.....	For repairing clock.....	4.50
June	1	12983 U. S. Express Co.....	For express charges.....	12.05
	1	12985 Western Union Telegraph Co.....	For messages in May.....	9.52
	1	12993 Jno. W. Dye.....	For labor in cleaning offices.....	45.50
	8	13056 C. P. Luse & Co.....	For carpets.....	142.15
	11	13094 Mills & Co.....	For lithographing.....	450.00
	19	13122 Iowa State Register.....	For daily from Jan. 2, 1873, to July 2, 1874.....	15.00
	26	13149 Redhead & Wellslager.....	For stationery.....	10.90
July	2	13205 C. A. Ryden.....	For soap, and sewing carpets.....	2.25
	2	13206 U. S. Express Co.....	For express charges.....	13.30
	2	13220 Western Union Telegraph Co.....	For four messages.....	1.59
	2	13237 F. R. Thurber.....	For painting.....	5.00
	11	13317 F. R. Thurber.....	For painting.....	7.00
	20	13355 Des Moines Gas Co.....	For gas for three months.....	107.20
	30	13405 Des Moines Postoffice.....	For stamps, postal cards and envelopes.....	246.96
	31	13424 W. R. Stimson.....	For washing eight dozen towels at 75c per dozen.....	6.00
Aug.	1	13439 U. S. Express Co.....	For express charges.....	17.70
	3	13450 H. Jacobs.....	For one-half dozen boxes pens.....	18.00
	3	13451 Western Union Telegraph Co.....	For three messages.....	1.96
	3	13452 H. Jacobs.....	For two boxes pens.....	6.00
	4	13460 H. Jacobs.....	For four boxes pens.....	12.00
	4	13465 Keokuk & D. M. R. R.....	For freight charges on six cases of books.....	60.50
Aug.	8	13512 C. & L. Harbach.....	For repairing chairs.....	7.75
	8	13513 William Christy.....	For carpenter work and material.....	33.65
	11	13531 C. & L. Harbach.....	For repairing chairs and window shades.....	7.50
	13	13545 Bolton Bros.....	For tin and hardware.....	14.27
	26	13576 C. R. I. & P. R. R.....	For freight on two boxes.....	7.05
	31	13605 United States Express Co.....	For express charges.....	6.95
Sept.	2	13641 Carter, Hussey & Curl.....	For stationery.....	19.98
	3	13642 Western Union Telegraph Co.....	For messages.....	13.29
	4	13665 Weaver & Maish.....	For one feather duster.....	4.00
	6	13679 J. C. Taylor.....	For twenty-five cords of wood, at \$6.00 per cord.....	150.30
	8	13711 Carter, Hussey, & Curl.....	For stationery.....	9.00
Oct.	2	13828 H. F. Getchell & Sons.....	For one load of kindling wood.....	5.00
	2	13829 Pane Kingston.....	For putting wood in cellar.....	1.25
	2	13833 United States Express Co.....	For express charges.....	18.90
	2	13834 C. A. Ryden.....	For soap, hardware, and gas fixture, paid by him.....	1.95
	2	13836 Mills & Co.....	For stationery.....	44.63
	2	13837 Des Moines Post-office.....	For stamps and postal cards.....	162.00
	2	13838 C. P. Luse & Co.....	For one hassock, difference paid in trade.....	.50
	2	13839 Western Union Telegraph Co.....	For six messages.....	4.61
	3	13844 Western Union Telegraph Co.....	For one message.....	.60
	5	13850 Kansas City Lithograph Co.....	For lithographing.....	42.10
	10	13895 Mills & Co.....	For stationery.....	48.00
	13	13907 Des Moines Gas Co.....	For gas for three months.....	38.00
	13	13914 A. Hagebeck.....	For stationery and lithographing.....	51.90
	14	13917 N. B. Baker.....	For City Directory, paid by him.....	2.50
	16	13936 Des Moines Post-office.....	For stamps, postage on unpaid matter, etc.....	473.37
	16	13937 C. & L. Harbach.....	For four and one-third yards of carpet, at \$1.60 per yard.....	6.93
	30	13961 Dean Bros. & Hoffman.....	For lithographing.....	35.00
	80	13962 E. Entwistle.....	For repairing, and hardware.....	7.75
	30	14000 N. B. Baker.....	For Q. M. D. services, paid by him.....	18.25
	31	14017 Kansas City Lithograph Co.....	For lithographing.....	53.25
	31	14019 Redhead & Wellslager.....	For stationery.....	14.75
	31	14020 W. H. Shaw.....	For one lock, and putting on same.....	16.00
Nov.	31	14021 United States Express Co.....	For express charges.....	31.00
	2	14023 Perkins & Gray.....	For two spittoons.....	2.50
	2	14035 W. R. Stimson.....	For making rug and washing towels.....	6.20
	3	14038 C. R. I. & P. R. R.....	For freight on four boxes of documents.....	19.25



MISCELLANEOUS EXPENDITURES.—CONTINUED.

38

REPORT OF THE AUDITOR OF STATE.

[No. 3.]

[1873.]

REPORT OF THE AUDITOR OF STATE.

39

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1874.				
Nov.	4	14046 Western Union Telegraph Co.....	For five messages.....	4.26
	5	14054 L. H. Kurtz & Bro.....	For castings and repairing stove.....	12.00
	5	14061 Geo. Lowry.....	For sawing wood, care of rooms, etc.....	18.00
	6	14076 J. S. Clarkson.....	For two postal guides.....	3.00
	11	14094 Des Moines Post Office.....	For stamps and stamped wrappers.....	182.26
	11	14097 Ephriam Pillow.....	For white-washing.....	2.00
	17	14124 J. S. Clarkson.....	For three postal guides.....	4.50
	18	14127 Faulk & Wilson.....	For one case matches.....	7.50
	20	14152 Blasher and Bringolf.....	For ice for year 1874.....	94.80
	30	14212 United States Express Co.....	For express charges.....	28.10
Dec.	2	14238 Western Union Telegraph Co.....	For two messages.....	1.87
	3	14246 Geo. Lowry.....	For sawing wood and cleaning offices.....	18.00
	5	14254 Kansas City Lithographic Co.....	For lithographing.....	53.25
	10	14305 Gus Smith.....	For candles, matches and mouse traps.....	5.60
	10	14306 Compant & Stark.....	For repairing and hardware.....	61.46
	10	14307 Hewitt & Bros.....	For candles, forty-four pounds, at 19 cents per pound.....	8.36
	14	14380 H. A. Gregg.....	For ten cords wood, at \$5.00 per cord.....	50.00
	16	14348 Des Moines Post Office.....	For postal cards, wrappers, etc.....	110.04
	17	14350 C. H. Atkins.....	For one book case.....	27.42
	20	14410 H. F. Getchell & Sons.....	For one load kindling wood.....	5.00
	30	14469 Bolton Bros.....	For hardware, etc.....	47.35
1875.				
Jan.	2	14497 Western Union Telegraph Co.....	For one message.....	.69
	2	14500 C. & L. Harbach.....	For carpets, rugs, desk and rep chairs.....	292.25
	2	14504 C. A. Ryden.....	For one pitcher, one set tumblers, paid by him.....	\$ 1.50
	2	14505 United States Express Co.....	For express charges.....	13.45
	2	14506 Redhead & Wellslager.....	For one dozen erasers, one eyelet punch, and one set mathematical instruments.....	20.25
	4	14518 Carter, Hussey & Curl.....	For books and stationery.....	51.30
	5	14522 P. Leidecka.....	For clock repairing.....	3.50
	5	14534 George W. Bourne.....	For one set Adjutant-General's Reports.....	15.00
	5	14535 Des Moines post-office.....	For postage on unpaid matter, and stamps.....	97.87
	11	14567 W. T. Heywood.....	For Daily State Register, one year.....	12.00
	11	14568 Iowa State Register.....	For advertising.....	6.75
	13	14577 Des Moines Gas Co.....	For gas for three months.....	129.60
	14	14586 N. B. Baker.....	For wood, fixing saw, and one mirror.....	12.00
	14	14587 George Lowry.....	For sawing wood and cleaning rooms.....	18.00
	16	14601 Ainsworth & Bonbright.....	For one garden barrow.....	7.50
	20	14610 Mills & Co.....	For books and stationery.....	66.00
	20	15011 Same.....	For two letter books, per pattern.....	14.00
	23	14617 James R. Crawshaw.....	For carpenter work.....	15.27
	23	14619 J. C. Taylor.....	For eleven cords of wood, at \$6.00 per cord.....	66.00
	30	14700 Des Moines post-office.....	For stamps and postal cards.....	172.00
	30	14703 United States Express Co.....	For express charges.....	33.40
	30	14704 Hiram Robinson.....	For gas fixtures.....	31.40
Feb.	30	14701 George Lowry.....	For cleaning offices.....	18.00
	1	14730 C. R. & P. H. R.....	For freight on one box books.....	1.55
	1	14731 P. G. Peterson.....	For thirty-four bushels coal, at fourteen cents.....	4.76
	2	14736 C. H. Ward.....	For oil, soap, duster, &c.....	20.18
	2	14739 Western Union Telegraph Co.....	For two messages.....	3.17
	3	14742 Redhead & Wellslager.....	For paper—six reams record cap.....	45.00
	6	14755 C. Winkler.....	For sawing wood.....	11.00
	6	14757 James W. Mefford.....	For piling wood.....	1.50
	8	14759 United States Express Co.....	For express charges.....	5.95
	10	14770 N. B. Baker.....	For repairing furnace, expressage, &c.....	21.65
	11	14779 Des Moines Coal Co.....	For twelve tons Lehigh Range, at \$17.50.....	210.00
	15	14805 Redhead & Wellslager.....	For bond paper.....	189.50
	17	14815 W. R. Stimson.....	For washing nine dozen towels, at seventy-five cents per dozen.....	6.75
	20	14820 Carter, Hussey & Curl.....	For stationery.....	30.65
	23	14834 James W. Mefford.....	For piling eight cords wood, at twenty-five cents per cord.....	2.00
	23	14835 J. C. Taylor.....	For fifteen cords of wood, at \$5.00 per cord.....	82.50



## MISCELLANEOUS EXPENDITURES.—CONTINUED.

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1875.				
Feb.	24 14838	Geo. Lowry.....	For sawing wood and cleaning rooms.....	18.00
	26 14844	Hiram Robinson.....	For gas fixtures.....	8.80
	27 14856	Mills & Co.....	For stationery.....	67.15
	27 14883	Mills & Co.....	For twenty-four paper boxes and printing on same.....	43.50
	27 14885	John W. Burk.....	For sawing and piling wood, 4½ cords, at \$1.00 per cord.....	4.75
	27 14888	J. C. Taylor.....	For 10 cords wood at \$6.00 per cord.....	60.00
Mar.	1 14889	U. S. Express Co.....	For express charges.....	8.60
	1 14993	Western Union Telegraph Co.....	For three messages.....	2.00
	1 14894	Western Union Telegraph Co.....	For one message.....	1.04
	2 14898	P. G. Peterson.....	For 45 bushel coal at 14c per bushel.....	6.30
	5 14909	Carter, Hussey & Curl.....	For stationery.....	6.75
	8 14933	James W. Mefford.....	For piling 21½ cords of wood at 25c per cord.....	5.35
	8 14934	Marshall Talbott.....	For 30 10-13 cords wood at \$6.50 per cord.....	200.00
	10 14910	Redhead & Wellslager.....	For stationery.....	24.53
	13 14994	Des Moines Postoffice.....	For stamps and stamped wrappers.....	160.52
	13 14995	U. S. Express Co.....	For express charges.....	2.90
	13 14998	Marshall Talbott.....	For 19 58-100 cords wood at \$6.50 per cord.....	127.20
	13 15001	J. C. Taylor.....	For 18 cords wood at \$5.50 per cord.....	99.00
	17 15018	C. J. Youngquist.....	For piling wood in basement of Capitol building.....	3.50
	20 15025	Geo. Lowry.....	For wood, building fires, etc.....	12.00
	20 15028	S. Green.....	For 33 lbs. stove rings at 8c per lb.....	2.54
	22 15032	P. Leidecka.....	For repairing clock.....	2.50
	25 15047	Peter Lundell.....	For repairing clock.....	2.00
	27 15054	John W. Burk.....	For sawing wood.....	10.00
April	29 15066	I. N. Fuller.....	For boxes for packing books, etc.....	5.25
	30 15077	Kansas City Lithographic Co.....	For lithographing letter heads.....	51.00
	30 15081	United States Express Co.....	For express charges.....	12.00
	31 15092	N. B. Baker.....	For expenses in Adair County difficulties.....	30.00
	1 15115	Western Union Telegraph Co.....	For messages in March.....	15.02
	3 15126	J. C. Taylor.....	For five cords of wood, at \$5.00 per cord.....	25.00
	3 15130	W. R. Stimson.....	For making and washing towels.....	2.00
	3 15131	Western Union Telegraph Co.....	For five messages.....	7.20
	6 15139	J. R. Crawshaw.....	For carpenter work and material.....	6.00
	7 15144	L. D. Swanson.....	For painting.....	3.10
	8 15150	J. W. Burk.....	For sawing and piling wood.....	10.00
	8 15151	E. Griffith.....	For sawing and piling wood.....	27.20
	9 15158	Des Moines Gas Co.....	For gas for three months.....	8.75
	12 15108	C. & L. Harbach.....	For repairing chairs.....	13.00
	21 15207	Hiram Robinson.....	For gas fixtures.....	208.26
	30 15281	Des Moines Post Office.....	For stamps, wrappers and envelopes.....	6.00
May	1 15275	C. H. Edwards.....	For six packing boxes, large size.....	2.70
	1 15276	Newlan & Hultman.....	For repairing chairs.....	12.70
	1 15277	United States Express Co.....	For express charges.....	3.17
	1 15278	Atlantic and Pacific Telegraph Co.....	For one message.....	33.42
	1 15282	Western Union Telegraph Co.....	For messages in April.....	13.80
	5 15293	Carter, Hussey & Curl.....	For paper.....	225.60
	5 15295	Des Moines Post Office.....	For stamps and stamped envelopes.....	2.50
	11 15330	Cameron Amberg & Co.....	For one 9x11 Amberg file.....	5.00
	13 15338	H. F. Getchell & Sons.....	For one load kindling wood.....	286.25
	22 15368	Mills & Co.....	For books, papers, etc.....	7.80
	31 15410	United States Express Co.....	For express charges.....	7.05
	31 15411	C. A. Ryden.....	For repairing chairs, and one pail, paid by him.....	4.10
June	1 15426	A. B. Gunn.....	For telegraph messages.....	1.70
	1 15427	Atlantic and Pacific Telegraph Co.....	For two messages.....	26.40
	4 15460	Wm. Christy.....	For carpenter work and material.....	24.75
	8 15485	L. G. Coughlan.....	For four and a half cords of wood, at \$5.50 per cord.....	7.50
	25 15562	W. R. Stimson.....	For washing ten dozen towels, at 75 cents per dozen.....	34.80
	29 15580	C. H. Atkins.....	For carpenter work and material.....	20.24
July	2 15635	Western Union Telegraph Co.....	For seven messages.....	33.00
	2 15643	A. W. Young & Co.....	For files and binders.....	21.75
	3 15656	Redhead & Wellslager.....	For stationery.....	



MISCELLANEOUS EXPENDITURES.—CONTINUED.

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1875				
July	9 15690	Des Moines Gas Co.....	For gas for three months.....	\$ 57.60
	14 15715	C. & L. Harbach.....	For carpet.....	4.73
	19 15744	H. Jacobs.....	For five boxes steel pens.....	14.00
	19 15747	A. H. Miles.....	For glass and putty.....	9.32
	20 15754	Carter, Hussey & Carl.....	For stationery.....	16.25
Aug.	2 15835	I. Parmelee.....	For repairing clocks.....	6.50
	13 15932	George Lowry.....	For lumber, lamps, &c.....	25.04
	14 15940	Mills & Co.....	For paper, rubber bands and scissors.....	337.05
	28 15977	D. W. Johnson.....	For repairing hall door.....	1.00
	30 15980	M. E. Gillette.....	For two dozen bottles of ink.....	19.00
	30 15981	Gazette Co.....	For publishing Constitutional Amendments.....	50.00
Sept.	3 16046	William Christy.....	For lumber, nails and labor.....	7.05
	6 16057	Iowa State Register.....	For publishing Constitutional Amendments.....	44.00
	17 16092	Fort Dodge Messenger.....	For publishing Constitutional Amendments.....	56.00
	17 16102	D. W. Johnson.....	For fitting and hanging hall door.....	.75
	27 16136	George Lowry.....	For services as janitor and washing.....	19.00
	30 16177	United States Express Co.....	For express charges.....	16.45
Oct.	1 16185	C. & L. Harbach.....	For one revolving stool, carpet, &c., for State Library.....	104.48
	4 16224	Western Union Telegraph Co.....	For official telegrams.....	6.45
	4 16225	Western Union Telegraph Co.....	For official telegrams.....	8.81
	9 16244	William H. Kessler.....	For kalsomining, painting, and two window glass.....	5.50
	12 16254	Des Moines Gas Co.....	For gas consumed for three months.....	38.00
	12 16264	James Martin.....	For two cord of wood knots, at \$2.50 per cord.....	5.00
Total .....				\$11,659.95

TABLE No. 2.

## ESTIMATED RECEIPTS.

For the two fiscal years commencing November 1, 1875, and ending the first Monday in November, 1877, based on the actual receipts for the last two years:

## General Revenue—

From State taxes, based on two-mill levy.....	\$1,500,000.00
From interest on delinquent taxes .....	50,000.00
From insane dues from counties.....	260,000.00
From peddlers' licenses.....	1,500.00
From sale of laws and Codes.....	2,000.00
From insurance companies for taxes.....	100,000.00
From insurance companies for fees by Auditor.....	32,000.00
From Secretary of State for fees.....	6,000.00
From Register of State Land Office for fees .....	500.00
From other sources .....	10,000.00
Total estimated receipts .....	\$1,962,000.00

TABLE NO. 3.

## ESTIMATED EXPENDITURES

For the two fiscal years commencing November 1st, 1875, and ending the first Monday in November, 1877, exclusive of extraordinary appropriations for special purposes; also amounts of appropriations undrawn, and estimated appropriations required to pay salaries and other expenses until April 1, 1878.

ACCOUNTS.	Estimated Ex- penditures.	Amount Appropriated and un- drawn	Amount of Appropria- tion re- quired to pay to April 1, 1878.
Adjutant General's salary.....	4,000.00	\$ 833.96	\$ 4,000.00
Adjutant General's Clerk's Fund .....	1,500.00	143.50	1,500.00
Attorney General's salary.....	3,000.00	1,948.15	3,000.00
Attorney General's per diem .....	1,500.00	.....	General Law.
Auditor of State's salary.....	4,400.00	952.89	4,400.00
Auditor of State's Deputy's salary .....	2,400.00	406.00	2,410.00
Auditor of State's Clerk's Fund .....	5,000.00	889.77	5,000.00
Circuit Judges' salaries .....	57,200.00	15,574.53	57,200.00
District Judges' salaries .....	57,200.00	16,987.41	57,200.00
District Attorneys' salaries.....	1,600.00	4,728.55	15,000.00
Governor's salary and house rent .....	7,200.00	1,673.18	7,200.00
Governor's Contingent Fund.....	3,500.00	1,646.72	3,500.00
Governor's Private Secretary's salary .....	2,400.00	550.65	2,400.00
Janitor and Night Watch.....	5,000.00	978.41	5,000.00
Register of State Land Office's salary .....	4,400.00	332.04	4,400.00
Register of State Land Office Deputy's salary.....	2,400.00	500.00	2,400.00
Register of State Land Office Clerk's Fund.....	2,000.00	153.62	2,000.00
Secretary of State's salary.....	4,400.00	990.45	4,410.30
Secretary of State's Deputy's salary .....	2,400.00	600.00	2,400.00
Secretary of State's Clerk's Fund .....	2,000.00	527.50	2,000.00
State Librarian's salary .....	2,400.00	500.00	2,400.00
State Treasurer's salary .....	4,400.00	881.45	4,433.20
State Treasurer's Deputy's salary .....	2,400.00	405.60	2,434.40
State Treasurer's Clerk's Fund .....	2,000.00	1,110.33	2,000.00
State Superintendent of Weights and Measures' salary .....	100.00	.....	General Law.
Superintendent of Public Instruction's salary .....	4,400.00	944.24	4,400.00
Superintendent of Public Instruction's Deputy's salary .....	2,400.00	500.00	2,400.00
Superintendent of Public Instruction's Contingent expenses .....	1,000.00	661.80	General Law.
Superintendent of Public Instruction's Clerk's Fund .....	4,000.00	529.67	4,000.00
Supreme Judges' salary .....	30,250.00	9,291.23	30,250.00
Supreme Court Contingent Fund .....	8,000.00	685.00	8,000.00
Sixteenth General Assembly.....	105,000.00	.....	.....
Agricultural Societies .....	40,000.00	.....	General Law.
Arrest of Fugitives.....	7,000.00	.....	General Law.
Blind Institution, for support .....	16,000.00	.....	General Law.
Blind Institution, for pupillage .....	34,000.00	.....	General Law.
Blind Institution, for clothing account .....	2,000.00	.....	General Law.
Distributing Laws.....	500.00	.....	General Law.
Deaf and Dumb Institution, support .....	24,000.00	.....	General Law.
Deaf and Dumb Institution, pupillage .....	46,000.00	.....	General Law.
Deaf and Dumb Institution, clothing account .....	500.00	.....	General Law.
First Iowa Cavalry claims.....	500.00	.....	General Law.
General Contingent Fund.....	10,000.00	5,820.29	.....
Gray's uniform claims.....	300.00	2,964.10	.....
Hospital for the Insane (county dues).....	320,000.00	.....	General Law.
Hospital for the Insane (trustees' expenses).....	4,000.00	.....	General Law.



## ESTIMATED EXPENDITURES—CONTINUED.

ACCOUNTS.	Estimated Ex- penditures.	Amount appro- priated and un- drawn.	Amount of ap- propriation re- mained to be expended to April 1, 1878.
Interest on School Fund Loans.....	\$ 41,300.00	\$11,909.05	\$ 41,300.00
Interest on War Bonds.....	42,000.00	11,927.52	42,000.00
Iowa Soldiers' Orphans' Home, (support).....	160,000.00	.....	General Law.
Iowa Soldiers' Orphans' Home, (Trustees mileage).....	1,500.00	.....	General Law.
Miscellaneous Expenditures.....	15,000.00	.....	General Law.
New Capitol Building.....	250,000.00	.....	General Law.
Penitentiary, Ft. Madison, (guards' pay).....	36,180.00	.....	General Law.
Penitentiary, Ft. Madison, (visitors).....	150.00	.....	General Law.
Penitentiary, Ft. Madison, (officers' salaries).....	11,400.00	.....	General Law.
Penitentiary, Anamosa, (guards' pay).....	15,000.00	.....	General Law.
Penitentiary, Anamosa, (officers' salaries).....	6,200.00	.....	6,200.00
Penitentiary, Anamosa, (support).....	15,000.00	.....	6,200.00
Quartermaster General's expenses.....	1,500.00	.....	General Law.
Relief of Metz.....	300.00	87.50	300.00
School Journal.....	257.00	.....	General Law.
State Binding.....	35,000.00	.....	General Law.
State Historical Society.....	1,000.00	.....	General Law.
State Horticultural Society.....	2,000.00	.....	General Law.
State Printing.....	30,000.00	.....	General Law.
State Reform School, (support).....	50,000.00	.....	General Law.
State Reform School, (Trustees mileage).....	2,500.00	.....	General Law.
State University, (Trustees mileage).....	500.00	.....	General Law.
Stationery.....	20,000.00	.....	General Law.
Supreme Court Reports.....	10,000.00	.....	General Law.
Teachers' Institutes.....	10,250.00	.....	General Law.
Total estimated expenses.....	\$1,556,927.00	.....	.....

## WARRANTS, REVENUE.

Amount of warrants outstanding November 1st, 1873.....\$ 14,179.34  
 Amount issued during the two years ending Oct. 30, 1875..... 1,984,187.10

Total.....\$ 1,998,366.44

Deduct amount redeemed during the two past years..... 1,974,360.91

Leaves outstanding October 30, 1875 .....\$ 24,005.53

## WAR AND DEFENSE WARRANTS.

Amount of warrants outstanding November 1, 1873 .....\$ 135.43  
 (None issued or redeemed during the two past years.)

## ADJUSTING PERMANENT SCHOOL FUND ACCOUNT.

Balance appropriation unexpended Nov. 1, 1873.....\$ 1,421.60  
 Since that date, there has been paid to Samuel A. Ayres for ex-  
 penses incurred in visiting several counties, the sum of..... 174.80

Leaving Nov. 1, 1875, a balance unexpended of.....\$ 1,246.80

The above expenses were incurred in visiting the following named coun-  
 ties, for which the proper vouchers were filed in this office.

August 3, 1874. For visiting Kossuth and Winnebago counties.....	\$ 66.95
Dec. 26, 1874. For visiting Allamakee and Fayette counties.....	47.95
Jan. 2, 1875. For visiting extra services in settling School Fund accounts.....	50.00
Mar. 26, 1875. For visiting Poweshiek county .....	9.90
Total .....	\$ 174.80

*Disbursement of the Auditor of State's Clerks' Fund, showing the amount of warrants  
 issued on said fund from November 1, 1873, to and including October 30, 1875:*

To L. E. Ayres, clerk.....	\$ 1,870.00
To R. W. Russell, extra clerk.....	1,727.00
To Samuel A. Ayres .....	150.00
Total .....	\$ 3,747.00

*Disbursement of the Governor's Contingent Fund, showing the amount of warrants issued on said fund from Nov. 1, 1873, to and including Oct. 30, 1875:*

To A. R. Burkholder, clerk.....	\$ 1,870.00
To Belle Griffiths, extra clerk.....	54.00
To Sally Griffiths, extra clerk.....	9.00
To Great Western Telegraph Company.....	3.50
To N. B. Baker.....	200.00
To Gov. C. C. Carpenter.....	162.49
Total.....	\$ 2,298.99

For Governor's Report of the Disbursements of this fund, see page 49.

*Disbursement of the Register of the State Land Office's Clerk's Fund, showing the amount of warrants issued on said fund from Nov. 1, 1873, to and including Oct. 30, 1875:*

To Chas. S. Brown, clerk.....	\$ 127.63
To A. R. Burkholder, clerk.....	6.00
To P. S. Brown.....	1,022.38
To J. E. Shaw, clerk.....	73.00
To Hattie Raybourne, clerk.....	642.00
To J. F. Thompson, clerk.....	225.00
Total.....	\$ 2,096.01

*Disbursement of the Secretary of State's Clerk's fund, showing the amount of warrants issued on said fund from November 1, 1873, to and including October 30, 1875:*

To Ella Young, clerk.....	\$ 1,029.50
To William H. Fleming, clerk.....	120.00
To John C. Lefler, clerk.....	3.50
To F. W. Young, clerk.....	274.00
To D. W. Young, clerk.....	265.00
Total.....	\$ 1,692.00

*Disbursement of the State Treasurer's Clerk's fund, showing the amount of warrants issued on said fund from November 1, 1873, to October 30, 1875:*

To P. H. Seay, clerk.....	\$ 416.67
To S. A. Ayres, clerk.....	140.00
To M. C. Christy, clerk.....	333.00
Total.....	\$ 889.67

*Disbursement of the Superintendent of Public Instruction's Clerk's Fund, showing the amount of warrants issued on said fund from November 1, 1873, to and including October 30, 1875.*

To M. Gibney, clerk.....	\$ 1,560.00
To E. L. Stewart, clerk.....	17.50
To J. E. Shaw, clerk.....	118.50
To J. B. McGorrick, clerk.....	75.00
Total.....	\$ 1,771.00

*Disbursement of the Superintendent of Public Instruction's Contingent Fund, showing the amount of warrants issued on said fund from November 1, 1873, to and including October 30, 1875.*

To A. Abernethy.....	\$ 984.00
To A. D. James.....	11.60
To United States Express Co.....	17.65
To F. M. Griffith.....	.75
To N. Garber.....	1.45
To J. W. Hincham.....	1.52
To H. R. Duncan.....	1.08
To J. E. Shaw.....	15.00
Total.....	\$ 1,033.05

#### REPORT OF EXPENDITURE OF THE GOVERNOR'S CONTINGENT FUND.

STATE OF IOWA,  
EXECUTIVE DEPARTMENT,  
DES MOINES, November 1, 1875. }

Sir: I have the honor to report in accordance with Section 124 of the Code, that I have made expenditure of the appropriation made by Section 5, Chapter LXXX, of the Private, Local and Temporary Laws of the Fifteenth General Assembly, "for contingent expenses of the Executive Office," as follows:

For clerk's hire.....	\$ 1,464.00
To Arthur R. Burkholder.....	\$1,460.00
To Hattie Raybourne.....	4.00
For expenses of Nathaniel B. Baker and Thomas Sargent in visiting counties scourged by grasshoppers.....	273.38
For portrait of Robert Lucas, first Governor of the Territory.....	50.00
For Sundry dispatches by telegraph.....	5.53
Total.....	\$ 1,792.91

For all of which, I transmit the vouchers.



This amount accords precisely with that of the warrants for which I have made requisition, viz: \$1,792.91, and hence is all of the appropriation I have drawn.

Very respectfully,

C. C. CARPENTER.

HON. BUREN R. SHERMAN, *Auditor of State.*

#### PROVIDENTIAL CONTINGENCIES.

Unexpended balance November 1, 1873.....	\$ 3,806.40
Amount appropriated as per section 7, chapter 80, acts of 1874.....	6,000.00
Total .....	\$ 9,806.40
There have been no warrants drawn upon this fund during the two years ending October 30, 1875.	
Leaving an unexpended balance October 30, 1875, of.....	\$ 9,806.40

#### RAILROAD PROSECUTIONS.

Section 8, chapter 3, acts of 1874, appropriated the sum of ten thousand dollars, or so much thereof as is necessary, for this purpose. Under said section and chapter there has been expended two thousand dollars of the said ten thousand dollars appropriated, for the purposes therein specified. This amount (\$2,000.00) was paid to W. H. Seevers, for services as counsel for the State in cases of "The Chicago, Burlington and Quincy Railroad Co. vs. M. E. Cutts, Attorney-General, and Wm. E. Rattan vs. Illinois Central Railroad Co. and M. E. Cutts, Attorney-General, all in United States Court. Leaving a balance unexpended November 1, 1875, of.....

8,000.00

#### HOSPITAL FOR INSANE, AT MOUNT PLEASANT, (COUNTY DUES.)

The Superintendent has certified to this office, quarterly, the amount due from each county, on account of board and clothing, under section 1428, Code of 1873, which amounts, during the two years ending Oct. 30th, 1875, in the aggregate, to.....\$ 164,988.89  
To which amount add balance undrawn, Nov. 1st, 1873..... 14,381.92  
Total .....

\$ 179,370.81

Under section 1390, Code of 1873, Auditor's Warrants have been issued to the Treasurer of the Hospital, during the two years ending October 30th, 1875, amounting in the aggregate, to.....\$ 206,000.00

Showing a balance overdrawn or deficiency, of.....\$ 26,629.19

#### HOSPITAL FOR INSANE AT MOUNT PLEASANT, (STATE DUES.)

Under section 25, chapter 109, acts of 1870, Auditor's Warrant was issued to the Treasurer of the Hospital, during the two years ending October 30th, 1875, for.....\$ 2,382.54

#### HOSPITAL FOR INSANE, AT INDEPENDENCE, (COUNTY DUES.)

The Superintendent has certified to this office, quarterly, the amount due from each county, on account of board and clothing, under section 1428, Code of 1873, which amounts, during the two years ending October 30th, 1875, in the aggregate, to.....\$ 68,808.30  
Deduct for amount overdrawn or deficiency, on November 1st, 1873 .....

\$ 15,186.30

Balance .....

\$ 53,622.00

Under section 1390, Code of 1873, Auditor's Warrants have been issued to the Treasurer of the Hospital, during the two years ending October 30th, 1875, amounting in the aggregate, to.....\$ 92,780.00  
Showing a balance overdrawn or deficiency, of.....\$ 39,158.00

## STATEMENT "A."

Showing the aggregate amounts paid by the several Counties, and to what account credited, from November 1st 1873, to and including October 30th, 1875,—into Banks, other Counties, and the State Treasury.

COUNTIES.	State Revenue.	Insane Hospital.	Blind Institution clothing account.	Deaf and Dumb Institution clothing account.
Adair.....	\$ 15,909.39	\$ 2,671.21	\$.....	\$.....
Adams.....	2,652.30	18.91	.....	.....
Allamakee.....	19,832.60	2,640.00	.....	.....
Appanoose.....	10,546.29	2,106.05	26.75	6.65
Audubon.....	9,701.66	454.77	.....	.....
Benton.....	26,532.24	8,125.00	.....	.....
Black Hawk.....	28,883.42	4,488.97	7.00	.....
Boone.....	15,802.33	.....	.....	.....
Bremer.....	17,290.90	5,270.30	.....	.....
Buchanan.....	19,835.12	1,272.99	.....	.....
Buena Vista.....	5,654.50	162.76	.....	.....
Butler.....	14,357.59	4,989.17	.....	.....
Calhoun.....	6,793.81	90	.....	.....
Carroll.....	14,120.19	895.05	.....	.....
Cass.....	18,595.58	1,021.98	.....	.....
Cedar.....	24,187.22	5,423.94	.....	.....
Cerro Gordo.....	12,926.98	10.70	3.35	.....
Cherokee.....	5,908.18	128.40	.....	3.70
Chickasaw.....	7,177.16	850.52	11.45	.....
Clarke.....	17,591.67	1,556.61	.....	.....
Clay.....	2,405.03	554.43	164.42	3.00
Clayton.....	14,000.03	8,236.88	.....	.....
Clinton.....	31,251.53	6,711.63	.....	.....
Crawford.....	13,950.32	938.08	.....	.....
Dallas.....	20,999.37	3,261.55	.....	.....
Davis.....	12,965.49	1,912.53	.....	.....
Decatur.....	20,922.44	3,153.52	106.16	.....
Delaware.....	13,101.66	2,548.90	.....	.....
Des Moines.....	26,411.99	8,070.99	.....	.....
Dickinson.....	944.18	182.91	.....	.....
Dubuque.....	32,775.64	10,502.93	.....	.....
Emmet.....	3,889.63	891.20	.....	.....
Fayette.....	24,252.70	2,500.00	.....	.....
Floyd.....	10,854.52	396.52	.....	.....

## STATEMENT "A."—CONTINUED.

COUNTIES.	State Revenue.	Insane Hospital.	Blind Institution clothing account.	Deaf and Dumb Institution clothing account.
Franklin.....	\$ 12,134.05	\$ 759.97	.....	.....
Fremont.....	14,416.10	835.33	.....	.....
Greene.....	11,103.33	1,274.60	.....	.....
Grundy.....	12,966.92	.....	.....	.....
Guthrie.....	10,616.76	879.69	.....	.....
Hamilton.....	13,308.26	1,271.02	.....	.....
Hancock.....	7,966.13	.....	.....	.....
Hardin.....	11,248.14	857.92	.....	.....
Harrison.....	18,514.39	2,492.38	.....	.....
Henry.....	15,160.02	4,481.89	.....	.....
Howard.....	15,980.12	400.90	.....	.....
Humboldt.....	3,480.45	.....	.....	.....
Ida.....	3,625.35	.....	.....	.....
Iowa.....	26,377.46	3,312.31	132.20	18.65
Jackson.....	15,896.76	684.67	13.60	.....
Jasper.....	25,670.05	3,975.64	152.65	.....
Jefferson.....	13,606.98	4,107.18	.....	.....
Johnson.....	20,183.34	2,668.75	127.07	7.50
Jones.....	22,791.34	1,350.00	.....	.....
Keokuk.....	11,733.28	1,800.00	.....	.....
Kossuth.....	7,800.97	.....	.....	12.50
Lee.....	20,641.71	6,985.00	.....	.....
Linn.....	30,474.79	3,500.00	.....	.....
Louisa.....	12,661.40	2,304.11	.....	.....
Lucas.....	13,528.65	81.60	.....	.....
Lyon.....	353.49	.....	.....	.....
Madison.....	15,937.17	2,041.66	.....	41.05
Mahaska.....	21,087.08	5,764.60	.....	.....
Marion.....	13,934.77	6,700.52	.....	.....
Marshall.....	17,355.84	4,600.00	.....	.....
Mills.....	11,784.76	7,269.74	.....	.....
Mitchell.....	8,541.36	1,295.39	.....	.....
Monona.....	10,478.69	394.16	.....	.....
Monroe.....	10,902.81	3,602.73	.....	.....
Montgomery.....	17,870.50	1,811.78	.....	.....
Muscatine.....	19,953.57	2,574.31	38.20	26.05
O'Brien.....	2,667.39	460.75	.....	.....
Osceola.....	229.72	.....	.....	.....
Page.....	22,845.90	.....	.....	.....



## STATEMENT "A."—CONTINUED.

COUNTIES.	State Revenue.	Insane Hospital.	Blind Institution clothing account.	Deaf and Dumb Institution clothing account.
Palo Alto.....	\$ 5,636.76	\$ 548.81	\$.....	\$.....
Plymouth.....	8,784.41	.....	.....	.....
Pocahontas.....	5,303.38	350.00	.....	.....
Polk.....	32,794.91	6,699.15	.....	.....
Pottawattamie.....	41,282.45	7,030.11	.....	.....
Poweshiek.....	21,175.79	1,000.00	.....	.....
Ringgold.....	11,085.87	154.14	.....	.....
Sac.....	6,350.00	.....	.....	.....
Scott.....	27,288.17	7,200.66	3.40	6.25
Shelby.....	11,170.89	431.52	.....	.....
Sioux.....	3,633.53	.....	.....	.....
Story.....	16,264.22	3,519.37	.....	.....
Tama.....	28,880.87	2,188.33	.....	.....
Taylor.....	13,124.43	1,616.34	.....	.....
Union.....	14,062.50	.....	.....	.....
Van Buren.....	18,938.26	.....	.....	.....
Wapello.....	18,684.30	4,271.31	.....	.....
Warren.....	16,800.10	1,583.50	.....	.....
Washington.....	25,818.27	6,551.23	.....	.....
Wayne.....	14,039.68	4,449.57	.....	26.43
Webster.....	15,018.67	1,313.33	.....	.....
Winnebago.....	2,615.43	699.86	.....	.....
Winneshiek.....	18,928.69	4,652.97	.....	.....
Woodbury.....	12,338.68	142.85	.....	.....
Worth.....	7,653.06	741.10	.....	.....
Wright.....	7,395.41	450.00	.....	.....
Total.....	\$ 1,478,113.49	\$ 227,102.05	\$ 786.25	\$ 151.78

## STATEMENT "B."

Showing the balances on the books of this office due from the several Counties on account of the several funds as therein stated on the 30th day of October, 1875, not including old balances due from Ex-Treasurers, as shown in statement "D."

COUNTIES.	State Revenue.	Insane Hospital.	Blind Institution clothing account.	Deaf and Dumb Institution clothing account.
Adair.....	994.37	Overpaid.	.....	.....
Adams.....	3,159.83	\$ 411.30	\$ 146.18	\$ 25.70
Allamakee.....	3,664.71	1,814.21	.....	.....
Appanoose.....	2,666.28	1,412.57	.....	8.85
Audubon.....	557.73	131.64	.....	.....
Benton.....	2,061.36	4,031.67	695.16	11.50
Black Hawk.....	4,002.55	1,858.12	.....	80.17
Boone.....	2,613.55	2,104.15	8.00	.....
Bremer.....	1,004.45	Overpaid.	.....	.....
Buchanan.....	1,905.13	4,301.22	23.76	9.64
Buena Vista.....	1,952.83	.....	.....	.....
Butler.....	4,547.94	Overpaid.	.....	.....
Calhoun.....	1,371.92	22.40	.....	.....
Carroll.....	1,286.15	15.36	.....	.....
Cass.....	4,125.68	151.00	.....	.....
Cedar.....	1,586.47	527.08	.....	6.80
Cerro Gordo.....	2,342.04	50.56	.....	33.98
Cherokee.....	302.56	146.50	.85	.....
Chickasaw.....	4,015.35	562.89	50.40	.....
Clarke.....	3,966.24	336.07	.....	1.25
Clay.....	1,955.39	81.95	11.10	.....
Clayton.....	1,406.02	959.59	60.90	1.50
Clinton.....	2,531.08	909.02	17.65	2.25
Crawford.....	1,418.88	707.12	.....	.....
Dallas.....	4,018.63	505.07	.....	.....
Davis.....	1,670.16	2,074.02	71.24	5.00
Decatur.....	3,952.95	1,450.74	226.37	46.65
Delaware.....	4,516.18	1,426.45	.....	.....
Des Moines.....	7,177.50	3,396.87	124.61	16.83
Dickinson.....	1,245.58	773.26	Overp'd	.....
Dubuque.....	4,808.82	8,818.47	64.97	17.15
Emmet.....	1,577.42	455.10	.....	.....
Fayette.....	2,842.98	410.42	.....	9.80
Floyd.....	1,955.98	88.23	.....	.....
Franklin.....	2,079.94	376.33	.....	.....
Fremont.....	7,868.84	437.18	.....	.....

## STATEMENT "B."—CONTINUED.

COUNTIES.	State Revenue.	Insane Hospital.	Blind Institution clothing account.	Deaf and Dumb Institution clothing account.
Greene.....	2,284.69	1,203.79		53.25
Grundy.....	2,331.43	186.67	1.75	
Guthrie.....	2,663.02	42.33		
Hamilton.....	3,345.71	126.50		
Hancock.....	998.73	100.76		
Hardin.....	2,701.73	710.95		
Harrison.....	2,868.40	375.33	76.20	7.90
Henry.....	2,909.99	2,886.42		1.30
Howard.....	3,856.62	1,523.46		
Humboldt.....	3,868.80	524.12		
Ida.....	2,569.70			
Iowa.....	5,519.90	302.19	13.25	13.88
Jackson.....	2,071.54	1,444.22	49.65	
Jasper.....	2,076.94	549.48		
Jefferson.....	907.79	Overpaid.		21.95
Johnson.....	4,903.13	1,927.14	2.35	8.95
Jones.....	688.44	3,538.32	28.89	10.26
Keokuk.....	Overpaid.	729.24	46.99	192.80
Kossuth.....	Overpaid.	248.88		
Lee.....	8,502.99	2,359.39	116.17	1.50
Linn.....	480.29	3,063.89	559.21	44.50
Louisa.....	4,355.24	2,603.61	508.53	
Lucas.....	638.39	42.85		
Lyon.....	3,524.45			
Madison.....	1,075.56	1,238.05		3.10
Mahaska.....	3,504.02	559.30		
Marion.....	3,481.45	739.45	240.84	
Marshall.....	3,790.50	2,233.07	120.83	
Mills.....	3,512.66	757.50		
Mitchell.....	2,093.08	Overpaid.		
Monona.....	1,884.65	189.46		
Monroe.....	1,468.94	Overpaid.		35.13
Montgomery.....	797.33	185.35		
Muscataine.....	1,609.15	423.05		
O'Brien.....	571.36	97.57		
Osceola.....	1,705.78			
Page.....	1,624.63	Overpaid.	16.52	11.68
Palo Alto.....	889.76	41.60		
Plymouth.....	3,440.21			
Pocahontas.....	906.26	311.39		

## STATEMENT "B."—CONTINUED.

COUNTIES.	State Revenue.	Insane Hospital.	Blind Institution clothing account.	Deaf and Dumb Institution clothing account.
Polk.....	\$ 9,221.28	4,374.38	\$ 246.72	
Pottawattamie.....	5,850.28	4,321.45	123.94	4.95
Poweshiek.....	2,511.96	1,276.86	4.05	10.65
Ringgold.....	2,519.95	83.64		
Sac.....	5,791.25			
Scott.....	3,212.33	978.34	.65	
Shelby.....	568.18	342.50		
Sioux.....	2,317.58			
Story.....	3,101.29	Overpaid.		
Tama.....	5,406.89	320.91		
Taylor.....	5,046.98	3,195.62		2.15
Union.....	2,656.45	227.68		
Van Buren.....	3,910.94	10,610.90		
Wapello.....	2,162.59	310.72	14.80	
Warren.....	2,728.03	1,058.53		4.30
Washington.....	280.36	796.46		
Wayne.....	3,672.85	187.60		35.25
Webster.....	5,913.35	2,569.39		
Winnebago.....	1,685.32			
Winnesiek.....	593.56	639.36	36.05	
Woodbury.....	3,660.49	1,942.95		
Worth.....	549.07	83.70	21.50	
Wright.....	1,517.96	Overpaid.		
Totals.....	\$ 270,654.69	\$ 105,333.15	\$ 3,728.48	\$ 740.27



## STATEMENT "B."—CONTINUED.

COUNTIES.	State Revenue.	Insane Hospital.	Blind Institution clothing account.	Deaf and Dumb Institution clothing account.
Deduct for amount overpaid by—				
Adair county.....Insane...\$ 872.75				
Bremer county.....Insane... 1,240.39				
Butler county.....Insane... 5,294.37				
Jefferson county.....Insane... 669.50				
Mitchell county.....Insane... 3.32				
Monroe county.....Insane... 1,152.46				
Page county.....Insane... 964.19				
Story county.....Insane... 2,123.42				
Wright county.....Insane... 57.35				
		\$ 12,377.75		
Dickins'n county—B. A..... 69.73			\$ 69.73	
Keokuk county.—Revenue \$ 274.85				
Kossuth county.—Revenue 1,216.27				
	\$ 9,491.12			
Total.....	\$ 261,163.57	\$ 92,955.40	\$ 3,658.75	\$ 340.27

## RECAPITULATION.

State Revenue due from counties.....	\$261,163.57
Insane Hospital county dues due from counties.....	92,955.40
Blind Asylum clothing accounts due from counties.....	3,658.75
Deaf and Dumb clothing accounts due from counties.....	740.27
Total amount due from counties.....	\$358,517.99

## STATEMENT "C."

Showing amount of funds in the hands of County Treasurers, belonging to the several funds of the State, as reported by them November 1st, 1875.

COUNTIES.	State Revenue.	Insane Hospital.	Blind Asylum and Deaf and Dumb Institution.	State Warrants.
Adair.....	\$ 163.16	\$.....		
Adams.....	1,334.94	1.24		
Allamakee.....	2,468.47			
Appanoose.....	839.61	891.92		99.50
Audubon.....	425.39	126.05		
Benton.....	893.63	2,082.97		
Black Hawk.....	1,745.27	538.57		
Boone.....	450.92			
Bremer.....	550.96	469.56		50.00
Buchanan.....	578.86	3,676.89		
Buena Vista.....	266.65			
Butler.....	1,067.65			50.00
Calhoun.....	1,303.85	22.10		
Carroll.....	1,129.73			
Cass.....	2,472.57	151.00		183.33
Cedar.....	613.93			
Cerro Gordo.....	752.61			
Cherokee.....	253.59	104.90		
Chickasaw.....	2,214.87	582.89		
Clarke.....	796.44	62.16		
Clay.....	1,179.94	179.46	.85	
Clayton.....	289.34			
Clinton.....	1,115.81	908.95		599.99
Crawford.....	738.92			
Dallas.....	1,302.66	321.80		50.00
Davis.....	577.17		7.50	64.25
Decatur.....	2,223.30	182.68		549.99
Delaware.....	3,928.48	1,782.13		
Des Moines.....	1,928.15			1,594.79
Dickinson.....	289.42	.37	.35	
Dubuque.....	Over paid	207.94		
Emmet.....	835.19	115.45		
Fayette.....	1,469.24	1,422.48		
Floyd.....	1,348.08			

## STATEMENT "C."—CONTINUED.

COUNTIES.	State Revenue.	Insane Hospital.	Blind Asylum and Deaf and Dumb Institute.	State Warrants.
Franklin.....	\$ 541.10	\$ 90.66		
Fremont.....	177.54	22.27		
Greene.....	1,597.21			
Grundy.....	1,768.80			
Guthrie.....	789.65			
Hamilton.....	1,057.11	126.80		
Hancock.....	646.07	38.43		
Hardin.....	1,991.67	153.64		79.20
Harrison.....	272.03	67.92		
Henry.....	1,962.98			
Howard.....	2,223.37			
Humboldt.....	2,005.10			100.00
Ida.....	892.85			
Iowa.....	2,668.00	302.19	27.13	50.00
Jackson.....	655.04	416.80	11.14	50.00
Jasper.....	1,130.34			550.03
Jefferson.....	355.89	261.71		
Johnson.....	4,093.37	977.74		
Jones.....	185.45			
Keokuk.....	1,084.06	1,114.12		
Kossuth.....	245.62			50.00
Lee.....	4,436.27			7,696.06
Linn.....	3,448.83			183.33
Louisa.....	555.26			
Lucas.....	68.01	42.85		
Lyon.....	30.68			
Madison.....	407.93	544.00	3.10	
Mahaska.....	1,128.25	559.30		516.66
Marion.....	301.44	75.10		
Marshall.....	1,376.35			
Mills.....	768.40	373.59		
Mitchell.....	878.46			
Monona.....	91.27			
Monroe.....	350.88	414.66		534.05
Montgomery.....	218.07	185.35		
Muscatine.....	479.44	423.05		102.77
O'Brien.....	54.02			
Osceola.....	Nothing...			
	295.23			

## STATEMENT "C."—CONTINUED.

COUNTIES.	State Revenue.	Insane Hospital.	Blind Asylum and Deaf and Dumb Institute.	State Warrants.
Palo Alto.....	Over paid	907.61		
Plymouth.....	\$ 1,031.48			
Pocahontas.....	719.40			
Polk.....	1,408.48	893.76		
Pottawattamie.....	19.81	392.34		1,230.64
Poweshiek.....	1,232.45			50.00
Ringgold.....	738.36	57.02		
Sac.....	3,703.04			
Scott.....	955.67	978.34		
Shelby.....	124.90			
Sioux.....	651.16			
Story.....	2,000.31	459.91		50.00
Tama.....	3,366.43	320.91		
Taylor.....	3,810.67			50.00
Union.....	2,830.67			
Van Buren.....	Ove paid			
Wapello.....	194.17			
Warren.....	170.15	691.32		92.15
Washington.....	226.74	696.40		
Wayne.....	824.24			
Webster.....	1,484.14	637.72		
Winnebago.....	895.70			
Winneshiek.....	Over paid	639.37		
Woodbury.....	93.84			
Worth.....	481.00	83.70		50.00
Wright.....	1,082.31			
Total.....	\$105,826.59	\$ 27,090.09	\$ 50.07	\$ 14,678.74



## STATEMENT "D."

Showing the balances due from Ex-County Treasurers, whose accounts have been adjusted, on October 30, 1875.

Bremer county (Revenue), Norris, Treasurer.....	\$ 1,635.05
Franklin county (Revenue), Miller, Treasurer.....	338.84
Hardin county (Revenue), Pardee, Treasurer.....	100.00
Harrison county (Revenue), A. W. Ford, Treasurer.....	2,862.66
Humboldt county (Revenue), Charles Bergk, Treasurer.....	3,669.30
Keokuk county (Revenue), J. Q. Howard, Treasurer.....	10,744.06
Kossuth county (Revenue), J. E. Blackford, Treasurer.....	2,832.01
O'Brien county (Revenue), R. B. Crego, Treasurer.....	154.78
Page county.....	696.32
Warren county (Revenue), P. F. Henderson, Treasurer.....	4,699.10
Total .....	\$27,732.12

## EXPLANATORY STATEMENTS RELATIVE TO THE FOREGOING TABLE.

## BREMER COUNTY.

The claim made by the county is to the effect that the funds were stolen, and that no recovery can be had by the State. The county authorities will doubtless ask the Legislature to cancel the claim.

## FRANKLIN COUNTY.

In this case, the County Auditor advised me that the county records were destroyed, while in the care of ex-Treasurer Miller, and they had no information regarding the matter; but that they would doubtless pay upon proof of liability. I immediately forwarded a certified transcript of the account from the books of this office, showing the deficiency, but have not been advised of their action thereunder. I have confidence to believe payment will be made.

## HARDIN COUNTY.

This claim ought not to be pressed against the county, as it was a mistake made on the books of this office, in giving credit to ex-Treasurer Pardee, which ought to have been to his successor. The error was not discovered, until after expiration of Pardee's official term. The claim would have been proper against the Treasurer, but should not be urged against Hardin county. The error is of long standing, having been made in 1862.

## HARRISON COUNTY.

The reason assigned for this deficiency, is also, because the funds were stolen. To meet this case, as well as that in Bremer, above mentioned, the 14th

General Assembly passed Joint Resolution No. XIII. The proofs, however, have not been filed, and the County Auditor writes that the matter will probably be brought to the attention of the Legislature.

## HUMBOLDT COUNTY..

This case is in process of adjustment, and, I doubt not, will be amicably settled. The County Auditor advises me that the Board has levied a 5 mill tax to pay off the deficit.

## KEOKUK COUNTY.

In this matter the County has been in litigation with the ex-treasurer and his sureties, and no final determination reached as yet. I do not apprehend any difficulty in making satisfactory settlement. The final settlement sheets with the Treasurer, due January, 1874, have not been made, and consequently no adjustment was possible. The amount of the real deficiency, if any, will be greatly less than is shown above, for the reason that the Treasurer is entitled to credit for all the uncollectible taxes appearing on his books, which is not yet reported.

## KOSSUTH COUNTY.

This balance is attributable to the non-arrival of settlement sheets, so that the account can be adjusted. A committee of the Board have been examining the matter, and when a proper sheet can be made, the real deficiency will be ascertained, should any then be found.

## O'BRIEN COUNTY.

The county auditor assures me that this balance will be fully paid without delay, and all further trouble avoided. A partial payment was made in April, of the present year, and the Board have made additional levy to pay up the balance shown above.

## PAGE COUNTY.

This deficit was caused by an error in the tax levy, whereby only one and a half mills was levied, when the instruction was for one of two mills. The county must make it good. I addressed the auditor in reference to the case, but am not advised as to the action of their Board.

## WARREN COUNTY.

In this case, the Board of Supervisors compromised with ex-Treasurer Henderson and his sureties, in settlement of all deficiencies, and received lands, and other property in full satisfaction. No tax has been levied as yet, to pay up the amount due the State, but I have no doubt the whole matter will be satisfactorily adjusted.





## STATEMENT "E."—CONTINUED.

COUNTIES.	State Tax—two mills.	County Tax.	Insane Hospital Tax.	Bridge Tax.	County School Tax.	District School Tax.	Road Tax.	Special Tax.	Judgment and Bond Tax.	Corporation Tax.	Railroad Aid Tax.	Total Tax.
Polk.....	18,213.42	56,426.84	.....	13,663.82	9,169.21	116,076.66	5,131.97	8,260.24	.....	98,087.57	.....	505,627.73
Pottawattamie.....	17,597.06	35,194.13	2,199.62	26,395.67	8,788.52	83,841.37	11,618.74	3,719.45	26,395.60	48,662.73	.....	263,812.79
Poweshiek.....	9,767.25	14,651.17	.....	.....	4,823.68	60,486.73	4,314.91	1,640.00	.....	.....	.....	147,123.63
Ringgold.....	4,602.55	5,805.11	.....	2,291.28	2,501.28	23,666.02	4,610.21	.....	2,643.21	48,836.08	.....	45,576.45
Sac.....	2,988.40	5,572.80	.....	4,479.60	2,986.40	32,650.78	6,748.61	13,674.81	.....	5,358.02	.....	75,497.42
Scott.....	17,411.38	35,222.76	8,806.69	17,611.38	17,611.38	117,270.30	5,558.53	11,603.69	.....	1,600.79	.....	230,610.24
Shelby.....	4,368.72	4,737.73	.....	4,368.72	2,184.32	19,475.56	4,774.04	8,831	.....	.....	.....	39,077.50
Sioux.....	2,632.57	5,008.15	.....	3,673.60	2,632.58	29,491.55	4,616.06	1,089.43	4,842.03	.....	.....	52,515.97
Story.....	6,162.87	12,325.73	1,640.71	6,162.87	3,081.44	40,233.72	5,865.07	2,691.0	6,162.88	2,167.26	.....	86,311.75
Tama.....	11,270.04	11,270.04	.....	14,087.56	5,635.08	61,357.31	5,183.36	1,750.00	.....	1,509.16	.....	112,471.49
Taylor.....	5,088.48	8,004.84	1,272.07	3,516.35	2,544.23	25,622.29	4,201.08	1,698.63	.....	360.00	.....	60,508.37
Union.....	4,815.44	7,223.16	.....	4,815.44	4,815.44	27,413.27	3,894.94	3,088.72	.....	2,069.64	.....	58,156.65
Van Buren.....	11,416.07	17,125.01	.....	14,270.84	5,708.34	56,423.78	2,642.37	5,640.90	.....	1,819.01	.....	95,446.92
Wapello.....	12,269.64	4,531.27	3,068.40	6,134.24	6,134.24	38,461.42	3,055.00	7,898.74	30,663.29	16,831.04	.....	152,194.58
Warren.....	9,614.47	2,098.36	1,201.84	4,857.78	4,857.78	45,384.49	3,424.83	7,211.43	2,443.85	1,585.34	.....	90,860.47
Washington.....	10,473.70	30,947.40	10,473.70	5,536.84	5,536.84	30,047.13	3,262.24	2,079.60	52,368.49	1,443.08	.....	141,818.42
Wayne.....	6,276.20	9,412.89	1,568.79	3,137.60	3,137.60	30,232.27	3,180.22	2,573.30	.....	78.61	.....	60,210.69
Webster.....	6,493.96	14,184.35	.....	2,010.92	2,010.92	16,016.56	7,778.35	4,468.46	.....	16,394.36	.....	103,762.10
Winnebago.....	1,581.67	3,163.34	.....	1,581.67	790.85	15,238.49	3,864.15	.....	3,554.18	.....	.....	31,655.16
Winneshek.....	9,201.70	20,610.40	6,010.28	18,862.55	4,070.56	44,441.06	3,649.87	6,901.28	.....	2,723.49	.....	112,734.39
Woodbury.....	6,132.47	12,264.88	.....	5,188.66	5,188.66	46,641.68	6,115.32	8,808.29	9,108.66	8,194.28	.....	115,710.80
Worth.....	2,315.50	4,598.50	.....	1,530.24	1,530.24	10,967.09	2,718.27	.....	.....	5,175.92	.....	39,508.06
Wright.....	2,646.66	5,293.76	3,670.21	2,646.82	1,823.41	19,477.50	5,243.17	.....	.....	.....	.....	40,601.33
Totals.....	\$ 733,946.08	\$ 1,414,865.17	\$ 177,747.79	\$ 672,300.47	\$ 417,989.50	\$ 3,970,147.37	\$ 414,610.48	\$ 440,520.06	\$ 633,286.77	\$ 401,446.60	\$ 75,080.50	\$ 9,360,451.79

## STATEMENT "F."

Showing the amount of State and Local Taxes levied in the several counties for the year 1874, as returned to the Auditor of State by the County Auditors, in compliance with Section 844 of the Code of 1873.

COUNTIES.	State Tax, two mills.	County Tax.	Insane Hospital Tax.	Bridge Tax.	County School Tax.	District School Tax.	Road Tax.	Special Tax.	Judgment and Bond Tax.	Corporation Tax.	Railroad Aid Tax.	Total Tax.
Adair.....	5,826.32	15,078.96	.....	5,455.92	2,063.16	35,279.00	6,312.79	495.50	.....	178.90	.....	71,661.07
Adams.....	4,577.00	11,198.01	.....	2,488.51	2,488.51	23,391.71	5,923.88	.....	.....	.....	.....	52,337.59
Allamakee.....	5,954.81	11,900.62	2,977.41	5,954.81	2,977.41	37,893.81	3,617.82	5,993.01	3,168.85	1,854.70	.....	79,821.45
Appanoose.....	8,205.16	14,156.33	.....	2,073.49	4,147.07	32,780.03	1,910.65	2,142.76	.....	.....	.....	67,571.19
Audubon.....	5,194.00	9,545.00	.....	4,772.53	1,309.84	14,742.09	4,695.48	1,555.31	.....	1,500.84	.....	41,715.47
Benton.....	13,397.39	20,096.00	3,349.35	3,349.35	6,998.49	65,616.52	5,914.46	2,391.00	.....	6,011.72	.....	126,881.67
Black Hawk.....	11,015.00	24,281.29	2,753.01	8,201.72	5,507.82	70,670.02	6,475.61	8,405.90	5,577.82	13,429.81	.....	156,299.59
Boone.....	8,070.25	16,110.52	2,017.56	6,952.70	4,031.12	50,619.88	7,734.30	9,303.21	4,035.12	5,157.90	.....	118,165.96
Bremser.....	5,072.85	15,318.50	2,536.49	7,409.28	2,536.49	35,931.35	2,677.18	4,384.85	5,072.85	1,593.52	.....	84,546.52
Buchanan.....	9,800.70	21,359.40	4,000.35	12,230.87	4,900.35	48,564.57	4,580.29	5,647.88	2,450.17	4,728.58	.....	119,394.13
Buena Vista.....	3,196.54	9,589.82	1,508.21	3,196.54	1,508.21	32,691.55	4,521.23	592.68	21,645.79	312.30	.....	78,832.87
Butler.....	5,937.25	13,918.29	2,783.97	8,351.03	5,267.35	30,610.08	4,340.28	1,224.50	.....	.....	.....	78,526.45
Calhoun.....	5,653.74	7,627.73	.....	4,430.59	1,476.85	12,152.23	4,784.74	303.67	.....	.....	.....	38,829.18
Carroll.....	4,783.37	9,567.71	507.93	7,175.00	2,391.67	32,170.87	7,919.48	.....	11,958.43	102.88	.....	76,604.84
Cass.....	6,988.01	13,076.07	.....	10,481.58	3,494.58	53,843.74	8,658.31	1,314.00	2,147.87	.....	.....	106,933.25
Cedar.....	11,739.22	8,804.57	2,934.60	8,804.57	5,869.58	52,072.84	2,393.81	2,566.88	1,533.11	.....	.....	96,721.37
Cerro Gordo.....	5,117.15	15,351.42	5,117.83	2,570.05	2,570.05	31,420.27	5,907.50	8,310.88	2,199.00	.....	.....	78,575.02
Cherokee.....	3,196.36	9,589.10	799.07	4,791.53	1,598.18	32,993.39	4,875.91	7,591.36	.....	318.00	.....	66,579.85
Chickasaw.....	4,059.20	13,298.40	.....	6,085.96	.....	31,346.65	5,645.78	.....	2,929.89	.....	.....	61,620.60
Clarke.....	6,137.94	15,319.85	1,582.00	3,093.97	24,012.72	24,012.72	7,203.11	.....	.....	7,500.29	.....	58,144.88
Clay.....	1,719.18	8,586.96	429.80	2,578.80	1,719.18	23,342.18	2,909.18	185.30	1,289.40	.....	.....	42,762.04
Clayton.....	12,696.61	25,333.61	6,533.29	18,999.11	6,533.29	60,223.09	9,808.29	.....	.....	.....	.....	138,734.22
Clinton.....	18,162.73	9,162.73	8,917.88	9,162.73	9,162.73	6,891.36	12,817.36	.....	.....	31,873.65	.....	25,130.43
Crawford.....	5,965.21	11,936.39	1,421.96	8,932.29	2,983.98	63,550.38	8,846.76	500.00	.....	.....	.....	77,640.97

## STATEMENT "F"—CONTINUED.

COUNTIES.	State Tax, two mills.	County Tax.	Insane Hospital Tax.	Bridge Tax.	County School Tax.	District School Tax.	Road Tax.	Special Tax.	Judgment and Bond Tax.	Corporation Tax.	Railroad Aid Tax.	Total Tax.
Dallas.....	\$ 8,774.56	\$ 18,619.89		13,161.84	\$ 4,387.28	\$ 53,799.86	\$ 7,010.40		\$ 13,161.82	\$ 806.40		\$ 119,392.05
Davis.....	7,910.14	11,865.21		1,977.53	3,953.67	35,899.25	3,991.44	1,977.53		283.19		61,183.18
Decatur.....	5,534.93	16,661.83	1,388.06	2,777.61	2,777.61	27,777.61	6,777.61	2,777.61				69,438.87
Delaware.....	9,332.49	18,706.44	3,274.74	9,354.97	4,077.98	42,011.00	2,710.44	6,951.21		2,374.52		223,196.03
Des Moines.....	18,267.04	30,574.08	4,571.76		1,468.48	13,702.23	1,971.02	311.83	64,004.65			81,962.40
Dickinson.....	1,166.46	8,499.45		1,749.73	10,345.52	78,876.73	3,887.48	55,917.13	8,395.20			231,491.00
Dubuque.....	20,001.65	41,382.10	5,172.76	4,461.43	4,461.43	42,370.39	3,133.82	9,987.79		1,880.08		96,115.44
Emmet.....	1,011.64	3,594.10	700.82	1,051.23	2,782.16	45,090.39	4,232.48	4,096.97		1,192.88		88,008.11
Fayette.....	8,025.76	19,005.67		1,386.12	8,346.76	20,081.20	5,879.84	2,833.71		2,133.30		61,296.88
Floyd.....	5,564.36	16,691.83		1,390.97	10,796.20	4,306.40	6,893.70	8,720.42	6,449.43			119,803.01
Franklin.....	4,301.50	10,761.23	1,614.17	6,456.71	2,152.27	28,428.68	5,833.90	8,242.00		652.35		83,343.09
Freemont.....	8,013.29	21,822.30		3,667.31	5,354.02	28,229.34	3,882.37	842.00		187.07		52,970.60
Greene.....	5,831.62	16,063.85		5,959.45	1,964.42	43,300.57	1,133.09	2,822.35				80,102.06
Grundy.....	3,689.42	9,973.62		2,839.35	2,839.35	27,617.35	5,913.51	758.00		603.21		57,337.41
Guthrie.....	5,530.45	13,820.08		1,201.82	1,201.82	14,212.05	5,539.73	2,055.14				37,282.05
Hamilton.....	4,712.67	11,781.65	3,584.90	7,029.84	3,514.92	37,101.13	4,767.02	8,495.25		1,807.05		102,087.67
Hancock.....	2,517.93	7,510.92		11,382.30	7,588.29	52,220.90	8,480.23	5,077.00		1,807.05		111,322.33
Hardin.....	7,029.84	14,039.67		5,694.04	5,694.03	35,690.74	1,080.41	11,083.60	50,330.52			163,505.72
Harrison.....	7,382.30	15,176.40		5,907.20	1,069.00	22,573.06	3,845.00	45.00	1,800.00	0,067.53		57,494.44
Henry.....	11,266.94	21,711.81	881.53	3,202.49	1,068.16	4,065.28	4,783.49	19,252.92	5,236.80			45,435.94
Howard.....	3,918.13	11,814.39		2,470.21	823.41	8,012.23	2,078.10	4,117.07				25,303.38
Humboldt.....	8,107.82	8,553.51	1,068.16	14,449.48	4,488.16	40,663.86	22,881.81	2,939.51		2,755.50		114,539.70
Iowa.....	8,960.32	13,245.48	5,243.51	13,730.89	5,213.51	37,301.48	3,630.21	2,939.51	5,243.51			130,031.15
Jackson.....	10,877.04	20,974.09	5,243.51	5,329.18	6,638.33	74,137.87	6,438.68	2,514.50		2,554.45		77,770.18
Jasper.....	13,516.60	19,973.35		13,079.77	4,550.92	35,325.52	4,437.00	6,730.00		29,305.69		105,000.56
Jefferson.....	8,713.84	15,230.72		2,179.06	17,962.89	65,587.11	12,185.16			3,378.21		167,372.00
Johnson.....	14,370.18	21,555.50	3,692.53	10,323.08	5,173.78	30,889.45	1,938.90					99,812.59
Jones.....	10,215.56	20,431.02		6,541.99	4,570.68	43,160.56	2,120.43	4,376.68		820.70		117,939.55
Kearney.....	8,892.32	12,664.64	6,561.99	1,794.00								
Kossuth.....	4,100.10	10,250.25										
Lee.....	19,228.64	38,955.28	9,738.82	29,216.46	9,738.82	72,592.84	1,233.74	3,124.18		17,753.20	87,619.38	280,171.42
Linn.....	17,920.50	31,371.41		18,444.89	8,963.26	77,284.31	5,799.98	3,111.50				162,814.03
Louisia.....	7,006.19	14,132.38	1,769.55	7,006.19	3,833.10	20,974.01	1,707.82	1,371.50	35,339.95	2,692.40		101,135.08
Lucas.....	6,467.38	8,701.37		1,831.14	3,550.38	20,974.01	1,095.28					54,131.67
Lyons.....	1,990.47	2,969.14		2,969.14	2,969.14	19,662.75	4,397.73	19,662.75	12,997.38			88,320.29
Madison.....	9,071.10	18,142.22	4,355.00	8,003.25	4,355.00	47,339.21	3,732.38	6,126.69		3,230.74		103,563.79
Mahaska.....	12,048.38	13,063.96	5,010.83	12,943.36	6,021.93	59,549.44	3,101.08	23,992.75				137,827.33
Marion.....	10,418.94	13,091.16	2,612.24	7,530.70	5,224.47	45,611.12	2,245.48	10,302.20		4,992.47		90,793.87
Marshall.....	9,884.63	19,708.06	2,471.03	9,884.63	4,942.02	60,850.02	4,317.32	5,388.46	1,514.65	9,498.93		134,328.55
Mill.....	7,677.29	25,041.76	5,757.92	7,677.29	5,838.67	34,169.02	5,000.00	3,621.01		562.35		90,706.39
Mitchell.....	4,892.12	14,678.61	4,892.06	2,440.05	20,862.36	3,171.84	5,785.57	7,208.19				75,563.43
Monona.....	4,145.54	9,827.53	518.25	3,109.10	31,006.81	5,099.15	781.93			1,382.17		75,465.28
Monroe.....	6,712.13	15,424.29	1,678.04	3,396.06	3,396.07	29,346.48	2,703.49	2,957.94	1,652.48			65,888.19
Montgomery.....	5,969.55	17,739.69	2,864.19	8,862.22	2,654.71	39,256.44	5,311.04	2,064.84		1,978.43		87,660.01
Muscatine.....	12,363.80	32,651.67		3,140.46	6,281.93	46,450.89	4,450.89		45,044.00	47,123.77		160,142.58
O'Brien.....	1,800.66	5,409.19		2,701.10	2,700.00	21,867.81	3,958.23		20,770.73			58,027.21
Oceola.....	1,364.35	4,289.92		2,045.00	2,045.00	17,759.82	1,189.59		15,342.03			45,010.08
Page.....	7,000.76	15,801.86		11,831.14	3,550.38	54,242.53	5,114.41	1,390.76		2,523.79		102,014.72
Palo Alto.....	1,994.94	2,962.77	805.28	5,415.84	1,610.55	15,313.32	3,545.00	442.51		2,281.10		36,978.36
Plymouth.....	4,375.41	13,120.22		4,375.41	8,816.22	8,816.22	8,816.22	696.00		3,260.00		79,161.51
Pocahontas.....	2,633.96	7,899.48	2,632.16	2,632.16	1,288.50	20,926.26	4,411.93					42,274.53
Polk.....	18,911.78	37,623.56	4,702.94	14,108.83	107,344.23	9,465.59	6,008.21	31,317.33	40,987.50	68,685.39		319,653.77
Pottawattamie.....	18,288.92	36,567.81	4,571.78	25,873.63	9,149.43	88,583.60	11,983.49	52,901.29	39,210.18	512.39		284,421.62
Poweshiek.....	9,894.46	14,841.83		4,907.44	47,888.55	4,300.97	2,309.49			1,924.04		106,082.97
Ringgold.....	4,463.67	8,573.33		2,281.82	2,281.83	14,078.35	4,109.67	676.90				47,319.74
Sac.....	2,977.92	12,813.25		8,230.42	28,230.42	6,631.15	4,675.14		2,208.34			63,667.61
Scott.....	17,710.97	35,420.14	8,855.05	17,710.97	17,710.97	137,210.38	3,185.04	12,005.01		861.44		259,670.80
Shelby.....	4,445.20	6,033.48		5,556.48	2,222.00	22,465.07	5,824.28	67.11				46,690.62
Sioux.....	2,421.76	7,238.28		2,421.76	3,828.41	3,828.41	3,828.41					51,532.96
Story.....	4,428.34	12,560.68	1,607.12	6,428.34	3,214.19	39,683.74	6,303.47	2,863.62	6,428.34	1,824.55		87,787.39
Tama.....	11,468.50	7,733.28		5,733.23	6,733.23	68,862.00	4,018.51	5,615.07		1,534.13		102,624.12
Taylor.....	5,272.84	15,818.53		3,954.63	2,630.42	36,705.11	4,583.63	1,090.00		1,124.74		71,431.90
Union.....	5,135.30	12,813.25		5,135.30	5,135.30	39,758.90	3,887.90					61,342.87
Van Buren.....	11,516.16	29,064.73		11,516.16	7,758.07	36,705.69	2,187.45	2,240.77		1,136.12		93,144.20
Wapello.....	12,007.01	21,007.05		3,003.41	6,004.77	42,210.57	3,138.18	7,684.29		19,563.85		117,624.09
Warren.....	9,576.76	21,062.56	2,293.05	5,385.05	4,780.34	43,014.00	3,916.05	1,137.75				97,848.72
Winnebago.....	10,719.67	25,812.91	5,300.94	5,361.01	5,361.01	35,414.85	2,069.65		42,887.23			127,866.85
Wayne.....	6,906.71	1,626.07		1,626.07	3,253.35	32,288.97	8,216.45	4,087.36		915.61		58,331.55
Webster.....	6,551.11	21,148.56	1,637.77	3,275.35	3,275.35	46,890.99	9,021.68	3,275.35	11,384.56			110,230.90
Winnebago.....	1,580.80	4,769.28	794.30	1,580.80	794.30	19,401.59	2,578.75		25,775.21			61,342.87
Winnebago.....	9,316.87	18,633.99	6,987.22	13,975.28	4,668.03	38,476.08	2,811.08	14,010.73		2,790.34		111,620.52
Woodbury.....	6,307.75	18,923.36	1,674.94	9,461.70	4,461.70	45,624.31	10,833.93	17,654.15	14,192.56	5,738.20		139,775.60
Woodbury.....	2,384.88	7,154.60		1,992.42	2,884.88	10,683.76	2,480.07	478.65		1,192.42		28,547.85
Wright.....	2,660.33	7,437.40		1,980.20	3,975.37	17,713.86	4,885.30					40,017.15
Total.....	\$745,921.07	\$1,566,063.42	\$181,241.18	\$880,253.29	\$510,949.46	\$3,956,667.47	\$458,488.27	\$518,033.84	\$570,704.39	\$350,324.31	\$107,438.47	\$9,547,407.07



## STATEMENT "G."

Showing the Number of Cattle, Horses, Mules, Sheep and Swine assessed, and the Value thereof in the several Counties for the year 1874.

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.....	8,740	\$ 101,388	3,470	\$ 124,699	216	\$ 10,690	2,341	\$ 2,933	8,879	\$ 25,573	\$ 265,088
Adams.....	1,968	87,548	3,333	136,464	214	9,315	2,082	2,082	8,493	9,798	245,117
Altamaha.....	15,770	109,804	1,075	335,167	125	3,490	5,186	2,430	9,017	10,570	331,970
Appanoose.....	16,438	251,229	7,709	303,033	452	20,741	14,695	20,890	20,163	67,591	683,467
Autuboni.....	5,839	40,188	1,366	50,982	145	7,835	198	290	2,700	6,326	128,461
Benton.....	21,898	283,852	11,726	414,617	583	20,870	3,117	5,583	31,884	68,997	893,631
Black Hawk.....	17,212	140,967	9,715	371,224	317	9,940	2,787	2,786	14,063	15,059	398,536
Boone.....	16,181	146,861	6,194	184,589	386	14,995	5,015	3,582	15,130	14,541	366,598
Breuer.....	14,639	96,069	6,288	122,896	27	2,103	2,692	1,949	8,366	6,540	229,554
Buchanan.....	16,712	172,538	8,369	269,721	271	8,821	4,905	4,660	13,268	23,195	478,687
Buena Vista.....	2,221	37,374	1,180	41,335	85	2,389	233	129	437	1,271	72,580
Butler.....	10,880	92,473	6,129	175,162	107	5,513	1,742	1,742	8,012	10,735	284,015
Callison.....	5,962	39,329	1,391	53,551	91	4,474	582	582	2,921	2,972	100,008
Carroll.....	3,070	24,569	2,932	8,840	132	5,603	786	220	4,037	3,392	77,395
Cass.....	11,128	122,523	5,129	115,663	377	12,903	539	402	13,325	16,232	297,523
Cedar.....	25,901	228,124	10,895	399,425	630	19,631	5,877	7,732	31,521	60,871	585,423
Cerro Gordo.....	22,001	42,008	5,463	87,764	60	2,496	1,013	915	1,210	1,263	114,596
Cherokee.....	2,444	30,818	1,684	67,610	112	6,328	61	596	69	1,431	105,247
Chickasaw.....	12,688	91,883	5,059	120,349	111	3,143	3,897	1,709	3,167	1,749	227,883
Clarke.....	12,163	217,209	4,959	217,572	336	18,020	7,414	12,181	12,555	49,175	514,214
Clay.....	5,472	36,681	1,493	5,076	164	4,424	260	260	790	1,370	94,519
Clayton.....	21,738	181,897	1,012	369,868	583	21,895	6,713	7,643	15,563	15,020	601,384
Clinton.....	32,690	289,997	13,251	422,787	419	17,388	5,125	2,575	3,057	45,106	778,053
Crawford.....	5,637	45,496	1,491	70,083	161	5,640	2,498	1,285	5,668	2,424	151,338
Dallas.....	16,704	256,622	6,717	239,213	526	22,346	4,417	4,364	19,679	22,128	672,198
Davis.....	9,375	211,947	8,002	304,800	714	28,550	17,871	22,052	20,018	55,776	623,105

Decatur.....	17,278	152,812	6,478	203,739	462	15,361	11,689	9,462	11,159	19,427	490,795
DeKalb.....	21,358	182,962	8,271	267,076	275	10,314	5,547	7,256	17,177	23,632	492,120
Des Moines.....	19,390	212,080	7,961	330,226	644	29,814	7,443	9,788	18,317	37,145	692,657
Dickinson.....	1,672	14,012	725	20,545	35	1,088	432	198	155	310	36,558
Dubuque.....	24,769	212,700	10,880	278,854	485	14,790	6,996	6,132	32,150	42,998	564,034
Emmet.....	17,925	177,070	8,915	317,070	495	17,925	6,887	1,132	291	37,247	492,826
Fayette.....	10,676	160,318	8,823	339,614	422	13,855	8,654	9,560	10,928	504,169	646,169
Floyd.....	2,036	67,968	5,753	124,918	72	1,671	9,979	2,028	4,947	2,563	199,158
Franklin.....	6,992	65,218	3,252	74,397	68	4,384	1,352	1,350	5,496	5,478	120,627
Fremont.....	328,837	328,837	6,480	225,650	678	32,361	1,756	6,851	25,285	32,993	670,743
Greene.....	6,815	79,496	2,796	82,632	241	10,670	3,875	2,632	8,960	19,527	194,957
Grundy.....	9,196	66,453	5,611	111,220	77	1,771	1,480	1,490	9,614	19,708	190,794
Guthrie.....	11,555	119,065	4,480	146,669	162	6,543	4,139	4,139	13,813	35,652	315,918
Hamilton.....	9,075	82,528	3,219	116,841	131	4,970	880	1,442	6,189	210,161	210,161
Hancock.....	1,475	13,271	558	13,668	19	725	216	152	268	28,414	28,414
Hardin.....	10,547	102,049	6,263	176,357	163	5,360	2,256	2,753	13,137	14,163	390,712
Harrison.....	15,754	211,578	5,771	220,802	287	14,099	1,360	2,680	14,360	22,690	482,259
Henry.....	19,166	231,433	8,879	269,657	731	25,388	12,771	24,547	42,010	61,657	616,657
Howard.....	8,673	71,118	3,839	112,683	62	2,457	1,223	1,045	1,474	1,855	189,168
Humboldt.....	3,797	34,605	1,482	48,962	62	2,255	487	393	1,306	1,030	87,225
Iowa.....	7,09	7,094	287	12,146	19	455	9	385	1,412	21,600	21,600
Jackson.....	21,826	215,944	8,238	288,036	554	17,616	6,745	6,761	22,415	36,163	559,520
Jasper.....	24,667	210,889	9,051	351,800	328	15,707	6,099	4,878	24,489	29,096	609,379
Jefferson.....	25,942	234,201	11,777	471,115	377	16,527	9,008	8,768	36,116	69,105	889,638
Johnson.....	18,389	148,014	8,392	244,076	565	18,755	15,348	15,093	22,722	26,292	452,711
Jones.....	27,645	306,156	11,057	372,484	997	42,724	9,420	6,480	33,020	57,533	785,827
Kossuth.....	35,192	220,724	9,767	339,855	461	18,599	5,467	7,596	28,562	55,652	650,432
Krakow.....	29,165	291,424	10,461	382,715	467	22,715	11,296	12,300	66,717	66,717	292,655
Lea.....	39,758	39,758	34,477	34,477	1,460	1,460	588	588	832	73,724	73,724
Lee.....	21,060	242,382	9,357	323,451	894	34,416	10,962	15,079	14,416	31,901	647,229
Linn.....	19,778	153,127	13,292	281,438	734	23,490	9,586	7,269	32,788	48,363	673,397
Louis.....	28,813	227,857	6,729	227,857	384	16,459	4,545	6,847	35,764	51,267	614,267
Lucas.....	12,732	185,351	5,394	204,290	386	17,036	6,279	5,684	13,860	40,333	452,704
Lyons.....	850	4,069	407	4,431	38	346	146	37	209	68	8,942
Madison.....	19,267	238,011	7,551	288,411	687	32,899	9,651	11,697	26,504	69,139	1,204,157
Mahaska.....	24,652	337,940	10,633	366,364	769	31,625	21,575	16,397	29,187	33,868	787,894
Marion.....	20,011	252,633	9,651	400,262	767	30,000	16,976	20,011	31,684	55,717	797,463
Marshall.....	16,226	135,773	9,338	202,089	815	6,679	2,700	1,708	22,937	28,993	468,292
Mills.....	19,194	265,569	9,081	326,202	467	20,253	1,450	5,807	50,897	67,973	797,973
Mitchell.....	8,785	83,905	4,367	195,639	160	4,155	2,424	2,424	2,226	2,234	287,690
Monona.....	10,365	92,440	2,768	84,891	153	5,330	2,042	1,479	4,854	2,807	186,976
Monroe.....	12,583	187,484	5,502	213,437	362	15,890	10,635	11,008	15,705	62,017	490,676
Montgomery.....	10,945	115,754	4,452	133,632	462	15,669	1,569	1,569	27,941	31,896	318,896
Muscatine.....	21,547	209,947	9,146	326,411	678	26,890	4,635	4,635	19,658	21,123	585,812
O'Brien.....	1,127	11,560	851	19,290	72	2,649	11	3	175	107	37,605
Oceola.....	915	25,651	915	25,651	915	25,651	915	915	915	915	915
Page.....	21,787	284,773	7,166	269,047	675	32,201	4,983	4,979	30,368	73,823	654,423
Palo Alto.....	4,744	30,992	1,013	21,719	50	1,142	115	87	833	485	54,425
Plymouth.....	5,712	17,887	2,114	36,462	121	3,225	64	32	1,049	454	57,990
Pocahontas.....	2,665	28,672	893	25,523	37	1,300	94	37	1,949	289	55,463

## STATEMENT "G."—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.
Polk.....	22,155	\$ 313,180	9,992	\$ 419,630	500	\$ 32,465	5,937	\$ 5,850	27,137	\$ 63,087	\$ 834,312
Pottawattamie.....	10,749	218,418	7,366	312,358	442	21,076	2,176	3,408	12,550	21,944	580,184
Poweshiek.....	21,065	287,724	8,872	341,638	695	28,752	4,669	3,752	29,662	63,582	715,448
Riiegold.....	10,679	136,180	8,875	158,240	356	14,692	4,355	5,532	10,661	24,714	380,224
Sac.....	2,050	18,253	1,043	35,406	91	3,185	400	299	1,506	961	58,074
Scott.....	29,496	225,468	10,103	768,536	692	40,698	2,447	2,676	27,123	34,294	677,112
Shelby.....	5,447	81,669	2,638	107,060	191	7,759	1,380	1,799	6,118	15,699	211,903
Sioux.....	1,676	19,686	1,172	38,923	110	3,070	23	46	14	35	61,162
Story.....	16,166	168,237	5,729	186,107	329	15,781	2,597	1,085	15,919	16,465	378,755
Tama.....	18,564	243,549	8,836	368,405	882	17,433	1,846	3,304	22,834	52,515	685,926
Taylor.....	12,994	160,624	5,056	143,014	321	9,548	6,172	6,588	16,328	37,649	350,423
Union.....	10,166	150,238	3,284	142,370	202	13,661	2,852	2,398	8,403	29,258	337,995
Van Buren.....	17,975	256,230	7,694	335,414	571	25,573	24,764	37,441	15,418	55,147	709,365
Vapeio.....	16,475	302,572	8,029	271,297	643	39,789	13,077	13,692	22,245	63,726	579,798
Warren.....	18,961	297,693	9,012	377,176	522	24,693	10,157	15,047	29,185	73,733	787,432
Washington.....	23,001	245,689	10,652	311,620	775	27,194	9,623	9,664	32,208	58,000	651,877
Wayne.....	15,378	267,920	6,325	235,249	474	19,211	9,842	9,342	16,778	51,660	551,721
Webster.....	12,301	115,447	4,412	129,768	270	8,765	2,392	3,077	6,797	8,400	254,587
Winnebago.....	2,451	23,368	773	18,419	27	715	920	479	418	495	48,476
Winnesbick.....	22,531	169,964	10,268	320,433	129	4,599	7,175	5,625	8,308	9,290	569,818
Woodbury.....	6,770	48,641	2,475	60,102	102	4,633	532	278	3,941	907	104,881
Worth.....	5,509	67,682	1,708	65,067	97	1,490	1,136	1,664	854	1,207	127,110
Wright.....	3,910	38,970	1,611	60,301	60	2,330	274	286	2,064	1,843	103,780
Total.....	1,322,102	4,508,433	558,820	19,754,401	33,309	1,392,824	470,369	519,078	1,290,302	2,630,707	38,786,458

## STATEMENT "H."

Showing the number of Cattle, Horses, Mules, Sheep and Swine assessed and the value thereof, in the several Counties for the year 1875.

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.....	9,019	\$ 144,173	4,004	\$ 161,943	253	\$ 12,485	2,567	\$ 4,028	9,927	\$ 35,196	\$ 355,825
Adams.....	10,523	168,943	7,799	142,720	259	11,290	2,171	2,177	9,960	25,214	296,033
Allamakee.....	14,975	105,720	7,378	187,298	118	3,229	4,079	2,401	9,322	11,941	310,646
Appanoose.....	19,377	307,100	7,914	326,912	596	28,238	13,005	18,645	29,399	83,819	724,214
Audubon.....	4,786	47,676	1,620	61,680	176	9,837	197	293	2,537	7,384	129,360
Benton.....	25,468	332,967	12,677	429,110	621	21,854	2,907	5,570	39,884	84,237	864,158
Black Hawk.....	18,460	128,614	9,584	290,378	223	8,136	2,493	3,144	16,729	27,246	373,518
Boone.....	18,003	164,918	6,758	193,290	447	14,789	3,987	3,222	14,803	24,539	400,824
Bremet.....	17,005	112,646	6,523	130,329	119	2,513	1,896	1,532	9,813	11,694	238,414
Buchanan.....	21,632	211,316	8,510	297,147	394	9,164	4,472	3,224	15,000	51,158	612,009
Buena Vista.....	2,575	25,648	1,408	38,485	65	2,253	1,810	1,407	1,317	1,418	67,952
Butler.....	15,297	166,382	6,592	185,703	108	3,150	1,854	1,395	9,982	18,249	318,879
Calhoun.....	5,065	85,785	1,389	56,360	100	5,803	648	642	5,539	8,081	119,707
Carroll.....	4,358	28,483	2,851	57,175	193	4,468	589	275	5,123	3,219	93,629
Cass.....	12,836	143,012	5,896	135,130	482	16,219	952	716	13,748	10,190	314,377
Cedar.....	20,325	262,619	10,907	255,355	652	20,493	5,980	8,176	39,651	99,880	646,523
Cerro Gordo.....	8,840	32,033	2,914	93,761	82	2,910	1,707	1,378	1,398	1,529	151,116
Cherokee.....	2,855	33,711	1,639	80,244	122	5,879	70	196	1,913	1,913	121,853
Chickasaw.....	14,739	125,800	5,092	161,779	134	4,227	2,990	2,111	3,556	3,346	296,769
Clarke.....	15,796	111,766	5,419	255,958	337	21,825	10,981	10,494	14,148	71,414	680,367
Clay.....	3,721	36,682	1,852	68,489	86	4,325	390	196	828	2,179	101,768
Clayton.....	20,346	174,165	10,152	335,272	637	25,770	6,215	7,091	13,493	67,791	767,791
Clinton.....	28,891	228,380	12,714	402,233	414	13,522	4,528	2,392	37,367	42,843	690,280
Crawford.....	7,045	72,776	2,450	65,771	176	7,086	2,150	1,575	5,079	10,911	176,911
Dallas.....	18,929	265,948	7,295	278,575	691	34,124	4,550	4,540	19,476	49,594	629,751
Davis.....	18,906	290,215	7,914	303,347	818	34,879	16,666	20,642	29,627	74,365	723,448



## STATEMENT "H."—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.
Decatur.....	20,467	\$ 210,820	6,948	\$ 313,049	510	\$ 18,280	13,125	\$ 10,134	17,969	\$ 28,447	\$ 470,136
Delaware.....	23,121	194,578	9,268	262,303	297	10,148	4,416	5,639	17,506	29,685	502,343
Des Moines.....	18,128	223,765	7,717	308,841	639	29,620	6,400	9,490	18,782	63,837	613,913
Dickinson.....	1,750	16,460	710	22,410	37	1,464	947	322	178	368	41,224
Dubuque.....	24,200	196,235	10,467	257,685	631	15,420	6,377	6,215	29,332	42,513	518,970
Emmet.....	2,321	10,224	495	12,968	22	600	946	781	61	65	30,647
Fayette.....	21,593	176,564	9,418	342,423	403	14,419	8,311	6,133	10,947	29,670	569,259
Floyd.....	12,028	73,316	6,383	153,119	96	5,647	8,408	5,108	5,216	238,549	338,467
Franklin.....	8,082	51,153	3,638	89,892	106	2,431	831	1,127	7,281	9,461	151,174
Fremont.....	22,574	264,118	6,624	226,618	1,035	40,233	3,889	4,432	39,748	22,900	558,240
Greene.....	8,704	100,867	3,160	94,590	207	10,531	3,634	2,480	8,964	18,194	228,972
Grundy.....	10,832	75,824	6,692	139,556	238	4,760	1,558	949	15,661	9,985	201,174
Guthrie.....	12,530	132,161	5,187	159,092	203	7,625	3,314	3,431	14,093	33,343	335,282
Hamilton.....	11,698	98,243	3,445	123,647	169	6,360	974	843	4,927	6,235	236,065
Harbeck.....	1,758	14,641	615	17,754	27	1,195	231	128	465	34,123	46,513
Hardin.....	12,896	119,479	5,315	160,111	183	6,737	2,662	2,657	13,751	15,450	304,454
Harrison.....	17,965	255,606	5,941	243,636	281	15,755	1,265	1,101	12,941	29,517	545,565
Henry.....	17,917	246,357	8,361	310,444	486	28,728	12,848	19,360	30,702	62,069	606,508
Howard.....	9,415	87,777	3,963	121,702	74	2,776	972	758	1,516	2,150	215,209
Humboldt.....	4,716	41,297	1,628	50,335	60	2,290	694	611	1,479	1,101	95,564
Iowa.....	963	16,450	974	18,196	16	825	95	101	415	621	30,163
Jackson.....	23,828	232,233	7,447	334,886	440	16,573	5,573	5,573	22,604	37,391	709,738
Jasper.....	24,680	210,011	8,786	333,223	352	16,736	6,250	4,757	23,218	58,044	688,044
Jessie.....	26,797	361,494	12,270	510,321	1,061	51,746	5,880	5,445	36,620	102,161	1,021,477
Jefferson.....	17,462	159,191	8,693	295,390	535	19,510	1,633	1,168	19,483	33,733	445,829
Johnson.....	28,610	276,831	10,604	337,913	838	33,145	9,377	9,493	163,182	77,732	773,732
Jones.....	25,030	225,041	9,458	287,884	423	18,511	5,600	7,167	28,462	64,033	600,216
Kearney.....	24,801	335,238	10,366	373,500	615	23,652	8,772	8,662	37,954	70,918	811,165
Keshish.....	4,713	38,492	1,173	14,611	61	1,463	451	482	1,547	335,895	349,567
Lee.....	21,925	248,939	8,281	336,670	942	35,740	13,499	13,499	15,661	41,461	676,739
Linn.....	31,623	249,172	10,811	358,577	764	29,815	7,063	7,393	34,803	79,854	703,711
Lonka.....	20,597	252,018	6,750	226,500	405	16,665	3,001	4,014	19,275	65,278	559,584
Lucas.....	14,874	235,526	5,792	219,571	446	20,786	4,941	5,025	29,604	84,747	485,865
Lyons.....	798	6,222	348	6,118	11	27	60	620	294	68	12,718
Madison.....	30,380	232,446	8,371	334,760	654	31,183	10,212	11,560	23,101	73,708	709,738
Malineka.....	25,761	409,210	10,427	403,948	797	31,375	10,639	10,072	33,897	147,389	1,042,540
Marion.....	24,651	230,297	10,059	435,465	898	44,565	15,006	19,204	30,844	81,878	861,419
Marshall.....	18,645	196,872	9,411	238,485	486	11,619	2,962	2,489	27,412	38,808	474,413
Mills.....	17,067	240,397	6,400	304,428	500	33,657	1,289	1,287	13,878	54,104	634,083
Mitchell.....	9,537	84,137	3,681	200,590	107	4,778	2,289	2,289	2,612	2,611	257,911
Monona.....	10,677	104,755	5,192	130,436	170	5,628	2,706	1,573	5,454	1,672	290,394
Monroe.....	13,429	254,984	5,591	212,214	419	17,836	9,693	10,091	17,465	69,147	536,992
Montgomery.....	11,731	143,981	5,108	103,471	480	15,693	817	820	16,217	40,140	392,521
Muscatine.....	20,884	196,348	8,697	279,872	622	22,604	4,330	4,043	17,161	28,912	532,979
O'Brien.....	1,167	11,254	948	21,655	83	2,677	12	6	136	127	38,419
Oceola.....	1,690	15,851	690	22,463	81	1,395	120	272	71	181	38,362
Page.....	18,242	218,949	8,242	292,619	787	36,628	4,097	4,575	29,097	66,097	606,268
Palo Alto.....	6,326	56,904	1,078	24,553	61	1,498	227	249	831	1,061	83,410
Plymouth.....	4,153	37,751	2,327	30,837	143	2,948	80	153	1,222	63,128	79,584
Pocahontas.....	8,741	86,430	3,100	24,463	32	1,663	62	37	1,246	600	61,722
Polk.....	20,605	360,416	9,894	407,467	663	37,745	5,336	5,500	28,527	71,564	912,722
Pottawattamie.....	19,557	293,668	8,636	321,959	444	25,430	1,519	1,921	14,167	22,927	574,855
Poweshiek.....	24,184	315,013	9,245	340,778	619	19,013	4,378	5,546	23,922	70,554	707,314
Ringold.....	12,392	192,143	4,950	171,057	426	16,723	3,829	4,934	9,698	23,329	410,796
Sac.....	36,84	30,799	1,382	46,293	110	4,413	1,150	974	2,066	1,523	87,629
Scott.....	20,191	227,845	9,774	378,693	569	48,425	3,638	3,778	36,579	34,668	682,744
Shelby.....	7,168	107,348	3,392	150,283	196	16,390	562	812	17,510	28,605	286,005
Sioux.....	1,839	12,482	1,293	22,840	116	2,405	9	23	90	172	38,162
Story.....	18,822	178,411	6,182	186,276	373	20,018	2,483	2,659	15,184	31,611	419,275
Tama.....	17,278	212,619	8,066	290,582	474	20,145	1,688	2,454	28,281	67,951	524,594
Taylor.....	14,779	181,187	5,947	161,062	406	12,675	5,393	5,017	14,570	41,000	401,481
Union.....	10,422	136,841	3,801	155,408	311	15,215	1,809	2,001	9,628	43,004	375,759
Van Buren.....	18,714	237,549	7,651	327,067	586	29,857	22,444	38,852	17,214	69,256	718,992
Wapello.....	17,278	212,619	8,066	290,582	474	20,145	1,688	2,454	28,281	67,951	524,594
Warren.....	25,905	368,243	9,763	404,812	581	26,394	8,947	12,735	29,085	100,466	113,140
Washington.....	26,045	254,881	10,112	304,741	788	28,183	9,403	9,992	34,110	89,907	696,796
Wayne.....	18,715	237,549	7,651	327,067	586	29,857	22,444	38,852	17,214	69,256	718,992
Webster.....	7,236	56,367	4,325	73,038	183	3,638	1,152	1,152	1,152	1,152	138,178
Winnebago.....	5,249	27,616	868	20,840	85	9,957	819	549	449	449	59,179
Winnebago.....	5,249	27,616	868	20,840	85	9,957	819	549	449	449	59,179
Woodbury.....	6,354	63,292	2,680	78,210	63	1,914	1,233	1,725	1,725	1,711	146,822
Worth.....	4,685	43,162	1,674	53,977	68	2,470	263	283	1,969	3,064	102,680
Total.....	1,436,459	\$15,855,884	568,972	\$19,810,125	30,478	\$1,436,225	366,467	\$482,308	1,380,014	\$5,276,342	\$40,919,784

## STATEMENT "I."

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, Railroad Property, and of Personal Property, and Total Valuation of Taxable Property, and State Tax thereon, in each County, for the Year 1875.

COUNTIES.	No. Acres of land.	Reported Value per Acre.	Equalized Value per Acre.	Reported Value of Lands.	Value of Town Lands.	Reported Value of Town Lands.	Increase per Cent.	Decrease per Cent.	Reported Value of Lands and Town Lands.	Equalized Value of Lands and Town Lands.	Value of Personal Property.	Value of Railroad Property.	Reported Total Value.	Equalized Total Value.	State Tax, at Two Mills on \$100.
Adair	308,150	6.50	6.20	2,011,880	18,828	2,478,100	2,478,800	430,749	70,757	2,076,245	2,478,800	5,622	2,478,800	5,622	5,622
Adams	260,552	5.64	5.76	1,500,704	143,466	1,664,175	1,664,175	336,230	335,002	1,598,407	2,781,242	5,462	1,598,407	5,462	5,462
Allamore	407,084	4.07	3.99	1,637,510	339,788	1,967,308	1,967,308	880,331	155,853	2,738,462	5,382,125	7,064	2,738,462	7,064	7,064
Appanoose	322,142	7.23	7.95	2,329,804	310,854	2,639,850	2,639,850	1,905,757	248,570	4,194,607	4,433,640	8,007	4,194,607	8,007	8,007
Atchison	527,388	6.10	5.50	3,221,179	19,458	3,240,657	3,240,657	1,504,657	1,710,887	3,409,777	3,409,777	3,409	3,409,777	3,409	3,409
Benton	450,377	7.55	8.80	3,406,100	744,739	4,150,839	4,150,839	4,965,988	1,488,182	40,570	6,011,651	6,426,540	12,838	6,011,651	12,838
Black Hawk	268,841	6.97	8.00	2,558,267	921,664	3,479,931	3,479,931	608,855	297,436	4,038,812	5,143,100	10,591	4,038,812	10,591	10,591
Boone	338,967	6.87	7.22	2,406,608	381,818	2,788,426	2,788,426	1,005,838	716,022	3,799,187	4,074,880	8,149	3,799,187	8,149	8,149
Bremont	274,858	6.51	7.16	1,799,626	103,471	1,903,097	1,903,097	440,886	84,029	2,748,551	2,748,551	2,748	2,748,551	2,748	2,748
Buchanan	346,627	8.84	8.34	2,849,977	684,408	3,534,385	3,534,385	1,022,119	222,455	4,254,149	4,254,149	4,254	4,254,149	4,254	4,254
Buena Vista	327,943	4.09	4.09	1,341,622	101,394	1,443,016	1,443,016	142,472	141,756	1,755,663	1,755,663	1,755	1,755,663	1,755	1,755
Butler	306,265	5.28	6.09	2,048,151	166,472	2,214,623	2,214,623	427,261	217,100	2,288,878	2,288,878	2,288	2,288,878	2,288	2,288
Calhoun	838,185	3.00	4.29	1,310,340	22,157	1,332,497	1,332,497	149,011	18,755	1,576,261	1,576,261	3,414	1,576,261	3,414	3,414
Carroll	366,866	4.95	5.44	1,817,777	109,553	2,017,332	2,017,332	184,154	201,723	2,408,959	2,408,959	2,408	2,408,959	2,408	2,408
Cass	347,884	8.00	8.06	2,804,110	257,324	3,061,434	3,061,434	382,445	238,029	3,887,738	3,887,738	3,887	3,887,738	3,887	3,887
Cedar	336,171	1.14	10.48	4,026,786	180,454	4,207,240	4,207,240	1,032,110	601,924	6,011,924	6,011,924	6,011	6,011,924	6,011	6,011
Cerro Gordo	358,662	4.56	4.47	1,639,006	106,573	1,745,579	1,745,579	257,267	256,844	2,002,423	2,002,423	2,002	2,002,423	2,002	2,002
Cherokee	312,004	4.09	4.09	1,433,685	106,573	1,540,258	1,540,258	212,607	163,400	1,916,625	1,916,625	3,835	1,916,625	3,835	3,835
Chickasaw	271,340	6.61	6.61	1,766,034	117,937	1,883,971	1,883,971	424,510	118,370	2,298,962	2,298,962	2,298	2,298,962	2,298	2,298
Clarke	272,016	6.99	6.99	1,910,237	259,451	2,169,688	2,169,688	1,023,755	317,388	3,510,831	3,510,831	7,021	3,510,831	7,021	7,021
Clay	193,251	3.83	3.93	700,228	18,694	718,922	718,922	181,205	91,027	910,027	910,027	1,820	910,027	1,820	1,820
Clayton	489,988	6.25	7.18	3,024,214	633,701	3,657,915	3,657,915	4,206,601	1,267,408	5,924,313	5,924,313	5,924	5,924,313	5,924	5,924

Clinton	490,370	10.54	10.75	4,480,433	1,750,261	5	6,158,694	6,466,628	1,771,402	735,371	8,965,467	8,973,401	17,940	8,965,467	17,940	17,940
Crawford	499,440	4.99	6.48	2,265,311	109,303	10	2,404,614	2,646,075	242,325	235,068	2,971,917	3,212,378	6,424	2,971,917	6,424	6,424
Dallas	372,004	7.82	7.82	2,911,387	297,214	6	3,208,601	3,208,601	1,156,387	268,062	4,686,060	4,686,060	9,722	4,686,060	9,722	9,722
Davis	315,165	7.99	7.99	2,518,979	258,035	5	2,777,014	2,777,014	1,315,516	290,390	4,322,600	4,322,600	8,965	4,322,600	8,965	8,965
Decatur	396,709	8.95	8.41	3,103,195	311,131	5	3,414,326	3,414,326	880,211	60,412	4,641,712	4,641,712	9,922	4,641,712	9,922	9,922
Delaware	257,703	13.40	13.40	4,453,412	4,453,412	6	7,610,647	7,610,647	2,602,132	544,049	10,646,815	10,646,815	21,304	10,646,815	21,304	21,304
Des Moines	192,190	3.69	3.69	683,690	10,835	5	694,525	694,525	57,531	57,429	751,954	751,954	1,503	751,954	1,503	1,503
Dickinson	370,775	6.32	6.32	2,371,841	3,485,350	5	5,857,191	5,857,191	30,181	30,181	612,639	612,639	1,435	612,639	1,435	1,435
Emmett	222,390	2.55	3.00	567,078	9,400	20	576,478	576,478	99,773	36,181	612,659	612,659	1,224	612,659	1,224	1,224
Fayette	400,575	6.54	7.51	3,016,018	223,425	15	3,239,443	3,239,443	410,352	230,940	4,070,384	4,070,384	8,140	4,070,384	8,140	8,140
Franklin	314,567	5.28	6.60	1,691,386	367,225	10	2,058,611	2,058,611	243,441	110,352	2,168,963	2,168,963	4,383	2,168,963	4,383	4,383
Floyd	365,865	5.55	6.10	2,030,728	17,790	10	2,048,518	2,048,518	242,372	234,080	2,282,598	2,282,598	4,565	2,282,598	4,565	4,565
Fremonco	314,746	8.02	8.82	2,524,664	302,161	10	2,826,825	2,826,825	318,833	378,098	3,204,923	3,204,923	6,409	3,204,923	6,409	6,409
Greene	385,134	5.87	6.03	1,661,844	180,869	5	2,442,707	2,442,707	249,842	337,784	2,780,497	2,780,497	5,561	2,780,497	5,561	5,561
Grundy	321,067	5.29	6.07	1,669,451	9,105	15	1,678,556	1,678,556	1,984,724	220,468	1,984,724	1,984,724	3,969	1,984,724	3,969	3,969
Guthrie	373,219	5.27	6.32	1,961,899	102,142	10	2,064,041	2,064,041	208,292	614,692	2,678,733	2,678,733	5,357	2,678,733	5,357	5,357
Hamilton	352,683	4.85	5.22	1,555,290	168,901	20	1,724,191	1,724,191	204,437	382,867	2,107,058	2,107,058	4,214	2,107,058	4,214	4,214
Hardin	301,777	5.53	6.37	1,668,269	313,835	15	1,982,104	1,982,104	368,084	239,468	2,221,572	2,221,572	4,443	2,221,572	4,443	4,443
Harrison	490,913	8.14	7.33	3,571,988	577,974	10	4,149,962	4,149,962	3,494,781	1,017,511	6,056,451	6,056,451	12,113	6,056,451	12,113	12,113
Henry	298,680	10.56	10.56	2,838,070	830,540	10	3,668,610	3,668,610	1,328,530	290,460	4,662,590	4,662,590	9,325	4,662,590	9,325	9,325
Howard	297,082	3.05	3.80	1,040,520	170,577	15	1,211,097	1,211,097	1,821,765	109,910	2,321,007	2,321,007	4,641	2,321,007	4,641	4,641
Humboldt	259,112	3.86	4.02	947,670	50,737	10	998,407	998,407	1,008,594	102,834	1,101,241	1,101,241	2,202	1,101,241	2,202	2,202
Ia	281,910	3.00	3.60	749,739	1,780	20	751,519	751,519	832,223	83,729	1,000,941	1,000,941	2,001	1,000,941	2,001	2,001
Iowa	372,004	8.38	7.07	3,123,338	278,891	5	3,402,229	3,402,229	815,666	1,020,397	4,422,626	4,422,626	8,845	4,422,626	8,845	8,845
Jackson	491,468	6.18	7.49	4,484,887	554,053	5	5,038,940	5,038,940	3,494,781	1,017,511	6,056,451	6,056,451	12,113	6,056,451	12,113	12,113
Jasper	450,440	9.25	10.17	2,880,587	577,974	10	3,458,561	3,458,561	1,690,718	480,150	3,938,711	3,938,711	7,877	3,938,711	7,877	7,877
Jefferson	271,690	10.17	10.17	2,762,032	367,224	10	3,129,256	3,129,256	1,504,657	378,088	3,507,344	3,507,344	7,014	3,507,344	7,014	7,014
Johnson	384,886	10.50	10.90	4,012,012	1,830,110	10	5,842,122	5,842,122	3,415,679	917,483	6,759,601	6,759,601	13,519	6,759,601	13,519	13,519
Kearney	305,630	8.49	8.49	2,588,255	242,690	10	2,830,945	2,830,945	3,329,914	1,474,090	4,305,035	4,305,035	8,610	4,305,035	8,610	8,610
Keosau	301,025	3.35	3.35	1,077,674	68,196	10	1,145,870	1,145,870	1,807,570	357,794	1,505,364	1,505,364	3,010	1,505,364	3,010	3,010
Lee	335,735	9.14	9.14	2,978,490	312,087	5	3,290,577	3,290,577	3,811,111	2,371,894	6,162,465	6,162,465	12,325	6,162,465	12,325	12,325
Linn	456,772	11.36	10.81	5,178,398	1,880,815	5	7,059,213	7,059,213	6,175,754	1,766,284	8,825,997	8,825,997	17,650	8,825,997	17,650	17,650
Louisia	240,582	8.77	8.77	1,588,088	288,354	10	1,876,442	1,876,442	2,486,572	500,360	2,376,802	2,376,802	4,753	2,376,802	4,753	4,753
Lucas	306,619	6.19	7.00	1,880,572	301,029	20	2,181,601	2,181,601	792,141	169,146	2,350,747	2,350,747	4,701	2,350,747	4,701	4,701
Madison	359,369	3.11	5.53	1,232,574	349,770	10	1,582,344	1,582,344	1,194,483	97,286	1,691,769	1,691,769	3,383	1,691,769	3,383	3,383
Manaska	390,363	9.84	9.84	3,516,489	660,835	10	4,177,324	4,177,324	1,198,367	124,521	4,301,891	4,301,891	8,603	4,301,891	8,603	8,603
Martin	307,087	7.28	8.85	2,230,194	456,390	20	2,686,584	2,686,584	3,203,321	1,781,018	4,467,592	4,467,592	8,935	4,467,592	8,935	8,935
Marsland	360,124	6.62	8.90	2,427,795	665,281	30	3,093,076	3,093,076	1,011,897	941,487	4,034,563	4,034,563	8,069	4,034,563	8,069	8,069
Mills	294,070	8.71	8.71	2,509,300	288,698	10	2,797,998	2,797,998	2,606,068	1,001,069	3,800,067	3,800,067	7,600	3,800,067	7,600	7,600
Mitchell	496,308	8.88	6.54	2,229,474	229,474	5	2,458,948	2,458,948	447,034	108,454	2,500,000	2,500,000	5,000	2,500,000	5,000	5,000
Monona	490,108	5.29	5.15	4,111,011	411,101	10	4,522,112	4,522,112	277,022	90,121	5,000,000	5,000,000	10,000	5,000,000	10,000	10,000
Montgomery	251,418	7.73	7.73	1,944,554	300,821	10	2,245,375	2,245,375	806,227	380,613	3,026,115	3,026,115	7,064	3,026,115	7,064	7,064
Muscateine	267,841	8.01	8.01	2,301,215	303,061	10	2,604,276	2,604,276	414,242	97,808	3,026,115	3,026,115	7,064	3,026,115	7,064	7,064
O'Brien	276,994	11.38	11.38	3,152,046	1,079,137	10	4,231,183	4,231,183	2,225,645	1,283,102	5,514,825	5,514,825	11,029	5,514,825	11,029	11,029
O'Brien	282,840	8.68	8.68	2,448,869	311,211	10	2,760,081	2,760,081	381,211	39,641	3,141,292	3,141,292	6,282	3,141,292	6,282	6,282
Oceola	180,632	3.79	3.24	665,855	22,439	15	708,294	708,294	602,051	69,888	53,970	53,970	1,079	53,970	1,079	1,079



## STATEMENT "I."—CONTINUED.

COUNTIES.	No. Acres of Land.	Reported Value per Acre.	Equalized Value per Acre.	Reported Value of Lands.	Value of Town Lots.	Reported Value of Lands and Town Lots.	Equalized Value of Lands and Town Lots.	Value of Personality.	Value of Railroad Prop-erty.	Reported Total Value.	Equalized Total Value.	State Tax, at Two Mills on the Dollar.
Palo Alto.....	347,140	4.73	4.72	1,639,508	235,136	2,884,704	3,941,141	11,401,883	16,405	828,523	4,065,247	9,473,45
Plymouth.....	243,000	5.00	3.30	730,010	14,410	744,420	827,053	14,412	233,375	946,252	921,667	1,842,46
Pontiac.....	495,128	4.96	4.38	2,029,824	124,881	2,154,705	2,154,715	326,017	233,375	2,388,080	2,388,080	5,000,11
Port Huron.....	398,071	12.41	3.41	4,944,447	8,184,497	13,128,944	8,128,944	2,030,994	495,963	11,123,411	11,123,411	22,259,88
Port Washington.....	580,221	7.87	7.87	4,611,666	2,146,531	6,758,197	6,754,030	1,480,080	778,620	8,532,817	8,532,817	18,028,88
Poweshiek.....	398,071	5.92	7.09	2,378,794	334,274	2,713,068	2,713,068	3,297,290	371,254	3,684,544	3,684,544	9,750,97
Putnam.....	373,623	4.09	4.09	1,531,193	19,884	1,551,077	1,551,077	1,166,972	1,166,972	2,718,049	2,718,049	5,750,97
Rice.....	279,029	16.92	16.92	4,736,074	3,317,178	8,053,252	8,053,252	2,305,437	210,597	10,358,889	10,358,889	21,109,77
Scott.....	408,218	4.09	4.09	1,684,559	175,468	1,860,027	1,860,027	2,681,881	69,217	1,930,248	1,930,248	4,159,88
Shelby.....	408,218	4.09	4.09	1,684,559	175,468	1,860,027	1,860,027	2,681,881	69,217	1,930,248	1,930,248	4,159,88
Story.....	354,837	6.34	6.34	2,231,796	186,852	2,418,648	2,418,648	580,781	297,590	3,196,238	3,196,238	6,888,16
Tama.....	457,429	8.14	8.14	3,722,735	479,411	4,202,146	4,202,146	1,144,155	297,802	5,021,958	5,021,958	10,352,80
Taylor.....	398,071	5.92	7.09	2,378,794	334,274	2,713,068	2,713,068	3,297,290	371,254	3,684,544	3,684,544	9,750,97
Union.....	291,045	6.83	6.83	1,967,568	380,394	2,347,962	2,347,962	690,550	390,227	3,138,739	3,138,739	6,429,88
Van Buren.....	395,441	11.01	10.46	4,350,739	3,000,018	7,350,757	7,350,757	1,478,201	291,850	8,052,807	8,052,807	16,881,33
Warren.....	398,071	5.92	7.09	2,378,794	334,274	2,713,068	2,713,068	3,297,290	371,254	3,684,544	3,684,544	9,750,97
Washington.....	338,257	5.99	5.99	2,007,327	400,280	2,407,607	2,407,607	1,446,411	292,740	3,100,347	3,100,347	6,429,88
Wayne.....	333,114	2.30	2.30	769,911	184,039	953,950	953,950	910,258	127,392	1,081,342	1,081,342	2,308,44
Winnebago.....	436,441	6.29	6.60	2,740,088	2,172,115	4,912,203	4,912,203	1,029,784	212,847	5,132,050	5,132,050	10,881,33
Winnechee.....	408,218	4.09	4.09	1,684,559	175,468	1,860,027	1,860,027	2,681,881	69,217	1,930,248	1,930,248	4,159,88
Winthrop.....	398,071	5.92	7.09	2,378,794	334,274	2,713,068	2,713,068	3,297,290	371,254	3,684,544	3,684,544	9,750,97
Wright.....	391,063	4.57	4.57	1,586,569	25,000	1,611,569	1,611,569	129,453	1,433,964	1,563,417	1,563,417	3,330,63
Total.....	31,117,735			\$228,415,937	\$46,883,740	\$275,303,677	\$275,303,677	\$70,002,890	\$22,070,870	\$297,374,547	\$297,374,547	\$70,002,890

## STATEMENT "K."

Showing the amount of fees received from Life and Accident Insurance Companies, transacting business in Iowa, from the 3d day of November, 1873, to the 1st day of November, 1875.

COMPANIES.	LOCATION.	AMOUNT.
Aetna.....	Connecticut.....	\$ 140.00
Alliance Mutual.....	Kansas.....	218.00
Brooklyn.....	New York.....	28.00
Charter Oak.....	Connecticut.....	254.00
Chicago.....	Illinois.....	108.00
Connecticut Mutual.....	Connecticut.....	120.00
Continental.....	New York.....	72.00
Continental.....	Connecticut.....	50.00
Covenant Mutual.....	Missouri.....	82.00
Equitable.....	Iowa.....	72.50
Equitable Assurance.....	New York.....	104.00
Germania.....	New York.....	98.00
Globe Mutual.....	New York.....	54.00
Government Security.....	New York.....	4.00
Hartford Accident.....	Connecticut.....	119.00
Home.....	New York.....	83.00
Iowa Life.....	Iowa.....	73.50
John Hancock.....	Massachusetts.....	64.00
Life Association of America.....	Missouri.....	214.00
Massachusetts Mutual.....	Massachusetts.....	98.00
Merchants.....	New York.....	51.00
Metropolitan.....	New York.....	54.00
Missouri Valley.....	Kansas.....	242.00
Mutual Benefit.....	New Jersey.....	265.00
Mutual.....	New York.....	372.00
National.....	District of Columbia.....	76.00
National.....	Vermont.....	91.00
National.....	Illinois.....	4.00
New England Mutual.....	Massachusetts.....	82.00
New Jersey Mutual.....	New Jersey.....	160.00
New York.....	New York.....	82.00
North America.....	New York.....	34.00
Northwestern Mutual.....	Wisconsin.....	131.00
Penn Mutual.....	Pennsylvania.....	83.00
Protection.....	Connecticut.....	114.00
Railway Passenger.....	Illinois.....	172.00
Republic.....	Connecticut.....	562.00
Saint Louis.....	Illinois.....	30.00
Security Life and Annuity.....	Missouri.....	294.00
Tenuta.....	New York.....	168.00
Travellers.....	Illinois.....	86.00
Union Central.....	Connecticut.....	286.00
Union Mutual.....	Ohio.....	118.00
Universal.....	Maine.....	75.00
United States.....	New York.....	54.00
Washington.....	New York.....	92.00
Total.....		\$5,866.00

## STATEMENT "L."

Showing the amount of fees received from Fire Insurance Companies, transacting business in Iowa, from the 3d day of November, 1873, to the 1st day of November, 1875.

COMPANIES.	LOCATION.	AMOUNT.
Aetna.....	Connecticut.....	\$ 678.00
Aetna.....	Illinois.....	92.00
Alemania.....	Ohio.....	84.00
Amazon.....	Ohio.....	236.00
American.....	Illinois.....	1,024.00
American.....	Pennsylvania.....	149.00
American Central.....	Missouri.....	598.00
Armenia.....	Pennsylvania.....	126.00
Atlas.....	Connecticut.....	214.00
Atlantic and Pacific.....	Illinois.....	247.00
Atlantic.....	Rhode Island.....	89.00
Banger.....	Maine.....	28.00
Black River.....	New York.....	96.00
Brewers.....	Wisconsin.....	102.00
British America.....	Canada.....	88.00
Burlington.....	Iowa.....	70.50
Citizens.....	Missouri.....	162.00
Citizens.....	New Jersey.....	465.00
Clay Fire and Marine.....	Kentucky.....	305.00
Commercial.....	Missouri.....	230.00
Commercial Union.....	England.....	127.00
Connecticut.....	Connecticut.....	124.00
Continental.....	New York.....	710.00
Davenport.....	Iowa.....	8.00
Equitable.....	Tennessee.....	809.00
Equitable.....	Rhode Island.....	89.00
Fairfield.....	Connecticut.....	110.00
Farmers.....	Iowa.....	168.00
Farmers and Drovers.....	Kentucky.....	260.00
Faneuil Hall.....	Massachusetts.....	180.00
Fire Association.....	Pennsylvania.....	156.00
Firemans Fund.....	California.....	291.00
Franklin.....	Pennsylvania.....	190.00
Franklin.....	West Virginia.....	125.00
Franklin Fire and Marine.....	Missouri.....	448.00
French Insurance Corporation.....	France.....	77.00
German.....	Illinois.....	518.00
German.....	Pennsylvania.....	70.00
Germania.....	New York.....	272.00
Germania.....	New Jersey.....	120.00

## STATEMENT "L."—CONTINUED.

COMPANIES.	LOCATION.	AMOUNT.
German American.....	New York.....	\$ 338.00
German Mutual.....	Iowa.....	12.00
Girard.....	Pennsylvania.....	346.00
Glens Falls.....	New York.....	68.00
Globe.....	Illinois.....	234.00
Hamburg Bremen.....	Germany.....	72.00
Hanover.....	New York.....	272.00
Hartford.....	Connecticut.....	1,080.00
Hawk Eye.....	Iowa.....	436.10
Homestead.....	New York.....	193.00
Home.....	Ohio.....	402.00
Home.....	New York.....	748.00
Howard.....	New York.....	84.00
Hudson.....	New Jersey.....	165.00
Humboldt.....	New Jersey.....	485.00
Imperial.....	England.....	98.00
Insurance Company of North America.....	Pennsylvania.....	392.00
Iowa State.....	Iowa.....	113.50
Kansas.....	Kansas.....	344.00
Lancashire.....	England.....	122.00
Liverpool and London, and Globe.....	England.....	156.00
London Assurance Corporation.....	England.....	78.00
Manhattan.....	New York.....	90.00
Mercantile Mutual.....	New York.....	102.00
Mercantile.....	Illinois.....	338.00
Merchants.....	New Jersey.....	250.00
Merchants.....	Rhode Island.....	87.00
Meriden.....	Connecticut.....	59.00
Mississippi Valley.....	Iowa.....	8.00
Mississippi Valley.....	Tennessee.....	74.00
Mutual Hale.....	Wisconsin.....	197.00
National.....	Pennsylvania.....	126.00
National.....	Connecticut.....	128.00
National.....	Missouri.....	4.00
New Orleans Insurance Association.....	Louisiana.....	1,560.66
New Orleans Insurance Company.....	Louisiana.....	412.33
Newport Fire and Marine.....	Rhode Island.....	87.00
Niagara.....	New York.....	402.00
North British and Mercantile.....	England.....	340.00
Northwestern National.....	Wisconsin.....	290.00
Orient.....	Connecticut.....	152.00
Oswego and Onondaga.....	New York.....	188.00
Penn.....	Pennsylvania.....	171.00
Pennsylvania.....	Pennsylvania.....	218.00
Peoples.....	New Jersey.....	221.00
Peoples.....	Tennessee.....	281.00
Phenix.....	New York.....	606.00



## STATEMENT "L."—Continued.

COMPANIES.	LOCATION.	AMOUNT.
Phoenix.....	Connecticut.....	\$ 658.00
Planters.....	Tennessee.....	210.00
Providence Washington.....	Rhode Island.....	89.00
Queen.....	England.....	86.00
Residence.....	Ohio.....	239.00
Rochester German.....	New York.....	84.00
Roger Williams.....	Rhode Island.....	69.00
Royal.....	England.....	174.00
Royal Canadian.....	Canada.....	216.00
Saint Louis.....	Missouri.....	204.00
Saint Joseph.....	Missouri.....	238.00
Saint Paul.....	Minnesota.....	332.00
Safeguard.....	Pennsylvania.....	53.00
Scottish Commercial.....	Scotland.....	159.00
Shawmut.....	Massachusetts.....	60.00
Springfield Fire and Marine.....	Massachusetts.....	140.00
Standard.....	New Jersey.....	155.00
State.....	Iowa.....	263.50
Traders.....	Illinois.....	200.00
Watertown.....	New York.....	376.00
Westchester.....	New York.....	196.00
Western.....	Canada.....	156.00
Williamsburg City.....	New York.....	58.00
Total fees from Fire Companies.....		\$ 26,981.59
Total fees from Life Companies.....		5,866.00
Fees from all other sources.....		25.00
Grand total.....		\$ 32,872.59

## STATEMENT "M."

Showing the amount of taxes paid by Life and Accident Insurance Companies, being two and one-half per cent on premiums received in Iowa for the years 1873 and 1874 :

NAME OF COMPANY.	Tax of 1873.	Tax of 1874.	Total.
Aetna.....	\$ 1,146.87	\$ 1,270.08	\$ 2,416.95
Alliance Mutual.....		25.46	25.46
American.....	57.40		57.40
Brooklyn.....		50.31	50.31
Charter Oak.....	1,707.44	1,823.93	3,531.37
Chicago.....	95.27	84.64	179.91
Connecticut Mutual.....	1,776.30	1,969.27	3,745.57
Continental (N. Y.).....	839.54	624.27	1,463.81
Continental (Conn.).....	95.17	51.18	146.35
Covenant Mutual.....	59.41		59.41
Equitable Assurance.....	543.13	763.78	1,306.91
Germania.....	210.98	187.31	398.29
Globe Mutual.....	116.75	33.73	150.48
Home.....	19.96	78.74	98.70
John Hancock.....	101.49	65.74	167.23
Life Association of America.....	152.44	445.88	598.32
Massachusetts Mutual.....	9.57	47.15	56.72
Metropolitan.....	63.26	83.22	146.48
Missouri Valley.....	324.78	439.03	763.81
Mutual Benefit.....	1,875.77	1,519.13	3,394.90
Mutual.....	3,403.34	3,673.23	7,076.57
National (D. C.).....	161.16	110.66	271.82
National (Vt.).....		51.29	51.29
New England Mutual.....	669.81	656.26	1,326.07
New Jersey Mutual.....	37.15		37.15
North America.....	125.73		125.73
Northwestern Mutual.....	4,576.32	4,309.72	8,886.04
New York.....	592.88	580.80	1,173.68
Penn Mutual.....	3.75		3.75
Phoenix Mutual.....	399.88	625.26	1,025.14
Protection.....	417.45	232.75	650.20
Railway Passenger.....	86.88	69.88	156.76
Republic.....	356.85		356.85

## STATEMENT "M."—CONTINUED.

NAME OF COMPANY.	Tax of 1873.	Tax of 1874.	Total.
St. Louis.....	\$.....	69.02	\$ 69.02
Security Life and Annuity.....	1,453.62	1,296.32	2,749.94
Teutonia .....	24.77	26.00	50.77
Travelers .....	178.55	249.63	428.18
Union Central.....	153.72	212.42	366.14
Union Mutual.....	187.17	144.32	331.49
Universal.....	38.14	14.58	52.72
United States.....	.85	2.71	3.56
Washington.....	975.74	787.43	1,763.17
Totals .....	\$23,035.54	\$22,678.88	\$45,714.42

## STATEMENT "N."

Showing the amount of taxes paid by Fire Insurance Companies, being two and one half per cent. on premiums received in Iowa, for the years 1873 and 1874.

NAME OF COMPANY.	Tax of 1873.	Tax of 1874.	Total.
Aetna .....	\$ 2,689.55	\$ 2,618.14	\$ 5,307.69
American (Ills.).....	1,401.56	1,570.97	2,972.53
American (Pa.).....	.....	19.82	19.82
Amazon.....	279.07	406.40	685.47
American Central .....	396.75	409.61	806.36
Alemania .....	188.67	.....	188.67
Armenia .....	28.42	69.30	97.72
Atlantic and Pacific.....	152.00	.....	152.00
Atlas .....	12.38	111.54	123.92
Bangor .....	24.52	.....	24.52
Black River.....	88.27	35.60	123.87
Brewers.....	290.22	265.80	556.02
Citizens (Mo.).....	22.90	93.85	116.75
Citizens (N. J.).....	.....	56.80	56.80
Clay Fire and Marine.....	95.68	126.19	221.87
Commercial Union.....	.....	41.08	41.08
Connecticut.....	79.34	88.30	167.64
Continental .....	2,205.42	2,186.02	4,391.44
Equitable (Tenn.) .....	13.92	104.50	118.42
Fairfield .....	2.50	25.15	27.65
Farmers and Drivers.....	.....	23.30	23.30
Fire Association.....	270.27	420.98	691.25
Firemans Fund .....	311.87	331.51	643.38
Franklin (Pa.).....	1,000.00	995.52	1,995.52
Franklin (Mo.).....	63.70	184.77	248.47
German (Ill.).....	580.68	758.25	1,338.93
German (Pa.).....	238.94	.....	238.94
Germania.....	393.71	739.18	1,132.89
German American.....	483.81	738.43	1,222.24
Girard .....	691.82	748.45	1,440.27
Glens Falls.....	.....	16.23	16.23
Globe.....	108.30	370.55	478.85
Hanover .....	393.71	739.18	1,132.89
Hartford .....	2,256.46	2,310.25	4,566.71
Heme (Ohio).....	425.45	362.28	777.73
Home (N. Y.).....	2,095.30	2,278.47	4,373.77
Homestead .....	.....	10.32	10.32
Howard.....	43.82	48.68	92.50





## STATEMENT "O."—CONTINUED.

## LIABILITIES.

NAME OF BANK.	LOCATION.	Capital stock paid in cash.	Amount due to banks and persons not depositors.	Time and sight deposits.	Undivided profits.	Total Liabilities.	Liabilities to banks by directors and stockholders.
Allamakee County Savings Bank.....	Lansing.....	\$ 10,000.00	\$.....	\$ 41,971.13	\$ 577.91	\$ 52,549.04	\$ 2,350.00
Clayton County Savings Bank.....	McGregor.....	11,500.00	.....	82,211.42	2,453.25	96,000.36	3,390.00
Clinton County Savings Bank.....	Clinton.....	10,000.00	.....	84,211.42	.....	94,211.42	7,430.00
Council Bluffs Savings Bank.....	Council Bluffs.....	30,000.00	.....	137,520.09	23,544.64	141,064.63	10,000.00
Davenport Savings Bank.....	Davenport.....	54,000.00	.....	471,255.75	7,067.38	532,263.13	39,821.45
Farmers and Citizens Savings Bank.....	Clinton.....	50,000.00	.....	187,554.33	4,202.74	153,017.07	.....
Farmers and Merchants Savings Bank.....	Morning Sun.....	20,000.00	.....	20,220.65	2,866.38	46,733.71	7,700.70
Payette County Savings Bank.....	West Union.....	10,000.00	.....	13,667.42	257.22	23,864.64	2,065.00
Floyd County Savings Bank.....	Charles City.....	10,000.00	.....	6,918.83	506.23	17,425.08	.....
German American Savings Bank.....	Burlington.....	60,000.00	.....	32,830.21	4,256.46	97,086.67	21,964.73
German Savings Bank.....	Davenport.....	100,000.00	.....	485,841.60	6,883.33	602,724.33	17,713.80
Iowa State Savings Bank.....	Hurlington.....	60,000.00	.....	82,693.82	5,580.32	148,274.14	.....
Johnson County Savings Bank.....	Iowa City.....	150,000.00	.....	324,632.50	6,570.07	482,284.06	61,184.25
Kokuk Savings Bank.....	Kokuk.....	50,000.00	1,172.63	238,033.01	20,880.03	336,087.57	37,274.35
Mahaska County Savings Bank.....	Oskaloosa.....	50,000.00	10,302.21	35,889.31	1,508.37	97,550.00	8,375.00
Savings Bank of Decorah.....	Decorah.....	10,000.00	.....	29,843.23	950.37	40,793.60	623.00
Sioux City Savings Bank.....	Sioux City.....	10,000.00	.....	15,410.53	710.03	26,110.56	3,190.00
Toledo Savings Bank.....	Toledo.....	50,000.00	2,537.72	57,143.88	3,233.55	110,631.15	4,000.00
Union Savings Bank.....	Waterloo.....	10,000.00	2,000.00	49,179.74	224.81	61,404.55	1,267.00
Totals.....		\$755,500.00	\$18,436.14	2,338,685.90	888,063.19	3,201,685.22	228,516.98

## STATEMENT "P."

Showing the condition of the Banks organized under the General Incorporation Laws of the State of Iowa, at the close of business on the 23d day of October, 1875, made to the Auditor of State, as required by Chapter 9, Title 11, Code of Iowa, 1873.

## ASSETS.

NAME OF BANK.	LOCATION.	Cash on hand.	U.S. Bonds and Notes.	Real Property owned.	Personal Property owned.	In Banks subject to sign drafts.	Total Assets.
Bank of Cedar Falls.....	Cedar Falls.....	\$ 11,245.42	\$ 59,770.42	\$ 30,000.00	\$ 7,144.73	\$ 4,786.44	\$ 102,947.01
Bank of Ft. Madison.....	Ft. Madison.....	19,470.02	153,237.70	10,000.00	7,363.76	26,076.06	216,148.44
Bank of Iowa Falls.....	Iowa Falls.....	7,031.25	28,770.20	2,644.25	1,027.21	1,104.42	40,574.51
Bank of Nashua.....	Nashua.....	10,978.05	69,063.21	1,542.65	963.30	4,430.50	86,977.72
Bremer County Bank.....	Waverly.....	25,165.89	206,822.08	9,572.69	1,510.16	37,706.51	280,777.33
Butler County Bank.....	Charlesville.....	37,235.85	66,844.44	1,763.75	820.40	1,108.28	67,318.72
Commercial Bank.....	Kokuk.....	19,565.48	108,433.90	1,577.06	35,165.47	105,206.84	248,308.65
Delaware County Bank.....	Manchester.....	11,156.18	192,555.67	13,701.21	825.94	6,643.70	104,882.70
Farmers and Citizens' Bank.....	Wilton.....	4,777.17	55,520.68	.....	1,000.00	305.73	61,399.58
Farmers Exchange Bank.....	Strombock Rock.....	3,839.71	21,388.05	1,051.60	1,310.22	2,831.17	31,429.55
Farmers and Merchants Bank.....	Bloomfield.....	19,880.28	215,731.80	.....	1,277.06	35,165.47	248,308.65
Farmers and Merchants Bank.....	Linleville.....	4,005.25	37,113.84	1,119.95	970.40	2,867.50	47,068.94
German Bank.....	Dubque.....	66,635.48	386,199.79	8,000.00	2,300.00	66,412.94	536,548.21
Hardin County Bank.....	Dubuque.....	4,217.30	87,068.47	5,100.00	1,873.74	5,536.61	102,697.25
Humboldt County Banking Association.....	Dakota City.....	3,894.84	10,094.43	797.46	616.55	.....	16,603.28
Rossouth County Bank.....	Algona.....	6,554.24	65,616.66	6,566.78	2,717.83	11,951.87	93,416.38
Monticello Bank.....	Monticello.....	6,165.08	145,088.28	7,000.00	1,063.55	8,189.22	166,342.58
People's Bank.....	West Liberty.....	10,031.47	127,388.33	5,550.00	.....	3,606.88	147,076.68
Plymouth County Bank.....	Le Mars.....	6,559.00	39,713.74	3,781.63	1,750.51	7,782.47	52,287.35
Union Bank.....	Cedar Rapids.....	22,960.87	317,592.21	92,522.32	41,911.97	17,350.92	450,778.26
Wayne County Bank.....	Siourney.....	8,744.10	35,043.79	6,887.72	1,137.82	3,144.31	51,427.57
West Branch Bank.....	West Branch.....	4,531.75	70,617.62	1,000.00	.....	70,125.00	76,125.00
Totals.....		\$208,975.44	\$2,511,387.37	\$194,790.01	\$40,954.47	\$251,233.90	\$3,265,330.39

\* Including expense account.



## STATEMENT "P"—CONTINUED.

## LIABILITIES.

NAME OF BANK.	LOCATION.	Capital stock paid in	Amount due to banks or persons not depositors.	Time and sight deposits.	Undivided profits.	Total liabilities.	Liabilities to banks by holders of stock.
Bank of Cedar Falls.....	Cedar Falls.....	\$5,000.00	\$5,000.00	\$42,536.82	\$5,007.19	\$102,947.01	\$ 4,500.00
Bank of Fort Madison.....	Fort Madison.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
Bank of Iowa Falls.....	Iowa Falls.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
Bank of Nashua.....	Nashua.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
Bremer County Bank.....	Waverly.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
Butler County Bank.....	Curryville.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
Delaware County Bank.....	Manchester.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
Farmers and Citizens Bank.....	Wilton.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
Farmers and Merchants Bank.....	Blomfield.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
Farmers and Merchants Bank.....	Lincoln.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
German Bank.....	Lincoln.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
Humboldt County Banking Association.....	Bakula.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
Kossuth County Bank.....	Algona.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
People's Bank.....	West Liberty.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
Plymouth County Bank.....	Le Mars.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
Union Bank.....	Cedar Rapids.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
Wayne County Bank.....	Corydon.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
West Branch.....	West Branch.....	50,000.00	50,000.00	120,706.64	5,033.94	210,148.44	1,000.00
Totals.....		\$1,307,500.00	\$47,211.15	\$1,621,105.82	\$899,121.12	\$8,285,350.39	\$200,730.65

\* Including \$50,000 surplus.

† Organized under old law.

## SCHOOL FUND.

## RECEIPTS AND DISBURSEMENTS—PERMANENT FUND.

WILLIAM CHRISTIE, TREASURER OF STATE.

## RECEIPTS.

1873.		
Nov. 1.	To balance in Treasury.....	\$ 9,835.68
Dec. 20.	To amount received from Eads' loans.....	448.00
Dec. 27.	To amount received from Eads' loans.....	224.00
1874.		
Jan. 5.	To amount received from Eads' loans.....	166.67
May 11.	To amount received from United States 5 per cent. Fund.....	755.32
May 11.	To amount received from Eads' loans.....	660.00
June 1.	To amount received from Eads' loans.....	400.00
June 13.	To amount received from Eads' loans.....	400.00
June 22.	To amount received from Eads' loans.....	100.00
June 24.	To amount received from Eads' loans.....	50.00
June 27.	To amount received from Eads' loans.....	100.00
July 12.	To amount received from Eads' loans.....	1,600.00
July 28.	To amount received from Eads' loans.....	50.00
Sept. 18.	To amount received from Eads' loans.....	200.00
Dec. 23.	To amount received from Eads' loans.....	166.67
Dec. 29.	To amount received from Eads' loans.....	400.00
1875.		
Mar. 18.	To amount received from Eads' loans.....	200.00
April 1.	To amount received from Eads' loans.....	400.00
Apr. 12.	To amount received from Eads' loans.....	200.00
Total.....		\$16,356.34

## DISBURSEMENTS.

Sept. 7.	By amount apportioned to Emmett county.....	\$3,000.00
Sept. 7.	By amount apportioned to Kossuth county.....	1,500.00
Sept. 7.	By amount apportioned to Wright county.....	453.99
1874.		
Jan. 10.	By amount apportioned to Carroll county.....	1,000.00
Jan. 10.	By amount apportioned to Henry county.....	2,000.00
Jan. 10.	By amount apportioned to Jasper county.....	1,000.00
Jan. 10.	By amount apportioned to Jefferson county.....	1,000.00
Jan. 10.	By amount apportioned to Linn county.....	1,000.00
Jan. 10.	By amount apportioned to Louisa county.....	1,000.00
Jan. 10.	By amount apportioned to Madison county.....	1,000.00
Jan. 10.	By amount apportioned to Marshall county.....	1,000.00
Jan. 10.	By amount apportioned to Taylor county.....	835.68
Nov. 1.	By balance in Treasury.....	1,568.67
1875.		
Nov. 1.	To balance in Treasury.....	\$16,356.34
Nov. 1.	To balance in Treasury.....	\$ 1,568.67

## TEMPORARY SCHOOL FUND.

WILLIAM CHRISTY, STATE TREASURER.

## RECEIPTS.

1873.		
Nov. 1.	To balance in Treasury this date.....	\$ 98.00
1875.		
Nov. 1.	To amount received from interest on Eads' loans, for the two years ending this day.....	2,242.27
Nov. 1.	To amount received from interest on State loans for the two years ending this day.....	41,541.16
Total	.....	\$43,881.43

## DISBURSEMENTS.

1874.		
Mar. 3.	By amount included in the apportionment of March, 1874.....	\$ 8,050.27
Sept. 12.	By amount included in the apportionment of September, 1874.....	9,710.24
1875.		
Mar. 10.	By amount included in the apportionment of March, 1875.....	12,551.00
Sept. 6.	By amount included in the apportionment of September, 1875 .....	13,569.92
	.....	\$43,881.43

## STATEMENT "Q."

Showing the amount of Permanent School Fund in the several counties, as shown by the Auditor of State's Books on November 1st, 1875.

COUNTIES.	AMOUNT.	COUNTIES.	AMOUNT.
Adair .....	29,331.39	Johnson .....	31,094.40
Adams .....	31,431.56	Jones .....	58,756.53
Allamakee .....	96,846.23	Keokuk .....	22,459.56
Appanoose .....	20,452.05	Kossuth .....	22,266.22
Audubon .....	14,892.27	Lee .....	40,738.15
Benton .....	45,296.98	Linn .....	38,639.00
Black Hawk .....	35,087.49	Louis .....	20,789.57
Boone .....	35,083.58	Lucas .....	20,089.48
Bremer .....	49,719.40	Lyon .....	No fund.
Buchanan .....	31,622.48	Madison .....	26,531.22
Bureau Vista .....	7,238.60	Mahaska .....	34,896.79
Butler .....	25,807.34	Marion .....	29,489.01
Calhoun .....	11,244.45	Marshall .....	37,200.73
Carroll .....	21,000.00	Mills .....	30,668.85
Cass .....	55,788.70	Mitchell .....	14,372.49
Cedar .....	41,765.43	Monona .....	18,556.14
Cerro Gordo .....	19,275.77	Monroe .....	17,312.41
Cherokee .....	10,023.34	Montgomery .....	30,002.96
Chickasaw .....	24,507.37	Muscatine .....	27,821.68
Clarke .....	35,360.49	O'Brien .....	No fund.
Clay .....	11,556.00	Osceola .....	No fund.
Clayton .....	57,092.69	Page .....	58,335.44
Clinton .....	64,403.65	Palo Alto .....	17,942.56
Crawford .....	20,322.09	Plymouth .....	13,555.14
Dallas .....	41,333.74	Pocahontas .....	6,260.91
Davis .....	26,878.91	Polk .....	44,564.08
Decatur .....	75,320.34	Pottawattamie .....	51,618.64
Delaware .....	32,132.07	Poweshiek .....	61,976.66
Des Moines .....	42,424.77	Ringgold .....	25,705.89
Dickinson .....	3,078.75	Sac .....	14,292.43
Dubuque .....	42,493.63	Scott .....	28,624.21
Emmett .....	13,892.80	Shelby .....	18,319.40
Fayette .....	74,370.97	Sioux .....	4,464.00
Floyd .....	29,705.46	Story .....	44,436.97
Franklin .....	17,426.33	Tama .....	60,584.55
Fremont .....	40,908.46	Taylor .....	37,162.80
Greene .....	34,504.58	Union .....	35,044.46
Grundy .....	37,943.44	Van Buren .....	23,968.53
Guthrie .....	21,153.07	Wapello .....	26,008.63
Hamilton .....	32,004.59	Warren .....	28,408.18
Hancock .....	14,028.28	Washington .....	38,737.03
Harlin .....	25,471.27	Wayne .....	40,653.30
Harrison .....	40,908.37	Webster .....	39,225.55
Henry .....	19,190.07	Winnebago .....	5,512.25
Howard .....	43,666.40	Winneshek .....	53,363.03
Humboldt .....	22,676.46	Woodbury .....	24,442.00
Ida .....	7,680.00	Worth .....	16,414.00
Iowa .....	81,422.90	Wright .....	17,443.94
Jackson .....	37,160.84		
Jasper .....	38,431.58	Total .....	\$ 3,098,496.74
Jefferson .....	28,493.33		



## STATEMENT "R."

## EAD'S LOANS AND SURETIES.

List of Notes and Mortgages remaining unpaid November 1, 1875.

## NOTES BELONGING TO EAD'S LOANS.

NAMES.	AMOUNT.	REMARKS.
L. J. Swartz & B. Swartz, balance.....	\$ 2,400.00	Judgment in Lee Co., 1865
W. G. Crawford & McCorkle.....	643.92	Worthless.
John W. Stanton & Shaw, balance.....	200.00	Worthless.
Geo. S. Hampton.....	5,000.00	Worthless.
W. J. Gilbert & McBride.....	600.00	Worthless.
T. J. Cannon.....	6,318.87	Worthless.
Total.....	\$ 16,345.99	

## NOTES BELONGING TO EAD'S SURETIES.

NAMES.	AMOUNT.	REMARKS.
Benj. Grossman, balance.....	\$ 750.00	Judgment in Lee Co., 1865
R. W. Rothrock, balance.....	1,185.00	Judgment in Iowa Co., 1867
W. H. Leach, balance.....	1,765.25	Judgment in Lee Co., 1866
Leech & McFarland.....	3,000.00	Worthless, no consideration
J. A. Goodrich.....	734.50	Judgment in Lee Co., 1865
Boyles, Stampel & Hugal, balance.....	3,207.62	No judgment.
B. Hingle, balance.....	641.39	Judgment in Lee Co., 1865
T. J. Cannon.....	1,000.00	Worthless.
W. H. White, balance.....	65.85	Judgment in Johnson Co.
Thomas Snyder.....	1,500.00	Worthless.
H. F. King, balance.....	76.15	Judgment in Johnson Co.
Geo. Andrews.....	1,250.00	No mortgage secure this note
James D. Ead's, balance.....	5,873.50	
Total.....	\$ 21,049.26	

## STATEMENT "S."

Of contract notes, taken in part payment for lands and lots, sold by the State for the benefit of the School Fund; said lands and lots having been bought in by the State on foreclosure of mortgages belonging to the Ead's Loans.

DATE.	NAMES.	WHEN DUE.	AMOUNT.
Dec. 5, 1867	Arnold Ransom, G. & John D.....	Five years...	\$ 907.40
Feb. 5, 1872	Allyn, Frank.....	Five years...	900.00
June 12, 1874	Ayre, Lycargus E.....	Ten years...	400.00
May 5, 1873	Banks, Henry.....	Five years...	100.00
June 1, 1874	Bennett, W. S.....	Ten years...	1,666.67
Dec. 5, 1867	Billingsley, L. W.....	Five years...	768.00
Oct. 11, 1871	Dorr, Jonas W.....	Five years...	760.00
Mar. 15, 1875	Frederick, Joseph.....	Ten years...	800.00
Oct. 19, 1871	Fuller, George S.....	Five years...	825.00
May 12, 1871	Greene, Abby M.....	Five years...	1,105.04
May 1, 1874	Mardis, Thomas F.....	Five years...	660.00
Mar. 23, 1872	McQueen, John.....	Ten years...	1,166.66
June 1, 1874	Moore, W. W.....	Ten years...	833.33
June 12, 1874	McNulty, Robert.....	Ten years...	400.00
Nov. 4, 1868	Scott, Mary S.....	Five years...	1,344.00
Mar. 26, 1873	Swanson, Swan A.....	Five years...	375.00
Mar. 26, 1873	Swanson, J. A.....	Five years...	375.00
Total.....			\$ 13,386.10

## STATEMENT "T."

Description of Real Estate bid in and still held by the State for the use of the School Fund, on foreclosure of mortgages and judgments on Eads' loans, November 1st, 1871, also the estimated value of the same.

Description of property bid in by the State on judgment, vs. James M. Reid and Hugh T. Reid:

## ESTIMATED VALUE.

Block 18, lying west of a north and south line running through the center of block 31, and produced through said block 18, six and a half acres .....	\$ 200.00
Sw qr block 28, two and a half acres; w hf block 21, five acres; w hf block 22, five acres; e hf block 27, five acres.....	525.00
Lots 13, 14, 15, and 16, block 6, Nassau's addition to Keokuk.....	40.00
Also: Lots 1, 2, 3, 4, 5, 6, 11, 12, 15, 16, 17, 18, block 8.....	
Lots 1, 2, 3, 4, 9, 10, 12, block 9.....	
Lots 5, 6, 7, 8, 15, 16, block 10.....	
Lots 5, 6, 7, 8, 9, 10, 16, 17, 18, block 11.....	
Lots 1, 2, 5, 6, 9, 10, block 12.....	
Lots 1, 2, 3, 4, 5, 8, 9, block 13.....	
Lots 5 and 6, block 14.....	
Fractional block 16, Nassau's addition to Keokuk.....	500.00

## ESTIMATED VALUE.

Description of property bid in by the State on judgments, vs. Reid & Anderson, and S. J. & H. T. Reid:

Lots 5, 6, 7, 8, block 6; lots 1 and 2, block 7; all in Nassau's addition to the city of Keokuk..... 49.00  
Also lots 7, 8, 9, 10, 11, 12, block 60, lying partly in Mason's lower addition, and partly in Reid's addition to Keokuk..... 450.00

Description of property bid in by the State on judgments, vs. A. T. Walling:

Undivided one third of, commence on se cor. of sw qr sec. 1, T. 65, R. 5; thence w on s line of said qr sec. to sw cor. of said qr; thence n on w line of said qr, 11 chains, 42 links, to stone; thence e parallel to s line of said qr sec., 30 chains, 50 links, to post; thence south 10 chains, 92 links, to post; thence parallel to s line of said qr sec., 9 chains, 50 links, to post; thence s 50 links, to beginning, containing 35 acres, in Lee county..... 250.00

Except the following tract sold to W. W. Belknap, in 1868, as follows:

Undivided one third of, beginning at a point on west bank of Mississippi river, 33 feet north of the south line of section 1, thence west about 400 feet to a point 73 feet west of the new center line of Keokuk and St. Paul Railway, thence southerly 33 feet parallel with said railway to the south line of said section, thence east about 420 feet along the south line of said section to the west bank of said river, thence up said river to place of beginning, being in the south half of section 1, township 65 north, range 5 west. Also nw qr of sw qr and ne qr sw qr, section 3, T. 91, R. 26—80 acres, in Wright county..... 400.00

Description of land bid in by State on judgment of foreclosure, vs. E. J. Toof, et al., in Lucas county:

W hf of nw qr and se qr nw qr, sec. 20, township 71, range 21, containing 120 acres..... 600.00

Description of property bid in by the State on judgment, vs. Sylvester, Harrison & Bro.:

Eighty acres in east half of sec. 2, township 87, range 10, Buchanan county..... 1,400.00

Description of real estate bid in by and still belonging to the State for school fund, on foreclosure of mortgage given by the Medical Department of the State University at Keokuk:

Lots 1, 2, 5, 6, 7, 8, 9, 10, 11 and 12, block 20, in Keokuk..... 3,050.00

Total estimated value of School Fund lands and lots not yet sold and under the control of the Executive Council.....\$7,455.00

## DESCRIPTION OF REAL ESTATE BELONGING TO THE GENERAL REVENUE FUND.

Description of property bid in and still held by the State on foreclosure of mortgage, in the case of the State of Iowa for the use of Boone and other counties, vs R. G. Orwig, et al., to wit:

Commencing at the northeast corner of the northwest quarter of section 8, township 78, range 24 west, thence west 6 chains and 73 links, thence south 10 degrees 30 minutes, east 11 chains, thence north 68 degrees, east 4 chains and 80 links, thence north 9 chains and 24 links to place of beginning, containing five and 87-100 acres..... 8,000.00

All other real estate bid in by the State under this foreclosure has been re-sold.

Total estimated value of real estate belonging to the general revenue of the State, not yet sold.....\$8,000.00

## STATEMENT "U."

*Amount of Permanent School Fund, and how invested, November 1, 1875.*

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 counties, as shown by statement "Q," on page.....	\$3,098,496.74
Amount loaned to the State on bonds drawing 8 per cent. interest.....	243,056.15
Amount of contracts on hand for real estate sold, as per statement "S".....	13,336.10
Real estate bought in by the State for use of the School Fund, on foreclosure of mortgages belonging to Eads' loans and not yet re-sold, estimated.....	7,455.00
Amount in hands of State Treasurer.....	1,506.67
Total.....	\$3,363,966.66

## STATEMENT "V."

*Of contract notes belonging to the General Revenue, being proceeds of lots sold by State, the same having been decided to State to balance a deficiency of Ex-Treasurer S. M. Dyer, of Polk county.*

Date.	CONTRACTOR.	WHEN DUE.	AMOUNT.
1874.			
May 1.	W. H. Shaw .....	Three years...	2,600.00



## STATEMENT "W."

Of the Apportionment of the Interest on the Permanent School Fund, Made by the Auditor of State on the third day of March, A. D. 1874, as provided by Sections 66, 1582, 1783, and 1844 of the Code of 1873.

COUNTIES.	No. of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrant on Revenue for deficiency.	Excess payable to Revenue.
Adair .....	2151	2,322.26	1,340.97	869.40		480.57
Adams .....	2539	2,188.37	1,297.79	935.60		362.19
Allamakee .....	7718	5,597.47	5,641.09	3,087.20		2,553.89
Appanoose .....	6725	558.55	1,708.65	2,690.00	981.35	
Audubon .....	720	588.43	1,156.85	288.00		868.85
Benton .....	8495	1,905.05	3,278.87	3,398.00	119.13	
Black Hawk .....	7922	2,395.99	3,703.40	3,168.80		534.60
Boone .....	5754	1,604.96	2,072.24	2,301.60	229.36	
Bremer .....	4767	3,252.46	5,017.23	1,906.80		3,110.43
Buchanan .....	6479	885.61	2,357.77	2,591.60	233.83	
Buena Vista .....	1188	255.88	206.23	475.20	268.97	
Butler .....	4156	2,123.30	1,517.25	1,662.40	145.15	
Calhoun .....	1049	834.14	191.68	419.60	227.92	
Carroll .....	1464	1,200.69	800.76	585.60		215.16
Cass .....	3028	1,640.93	2,229.64	1,211.20		2,018.44
Cedar .....	7104	2,031.55	3,904.08	2,841.60		1,062.48
Cerro Gordo .....	2374	2,350.54	1,387.08	949.60		437.48
Cherokee .....	1223	316.75	189.27	489.20	209.93	
Chickasaw .....	4108	1,991.96	1,660.39	1,643.20		23.19
Clarke .....	3709	1,641.95	2,033.61	1,483.60		550.01
Clay .....	1299	1,080.94	128.30	519.60	391.30	
Clayton .....	11267	2,705.35	4,342.11	4,506.80	164.60	
Clinton .....	13255	2,442.92	4,383.68	5,302.00	918.32	
Crawford .....	1570	1,925.65	1,313.76	628.00		685.76
Dallas .....	5046	1,905.37	2,109.56	2,018.40		91.16
Davis .....	6364	1,246.31	1,448.08	3,545.60	1,097.52	
Decatur .....	5038	6,361.42	3,441.49	2,615.20		1,426.29
Delaware .....	6407	781.75	2,277.62	2,662.80	285.18	
Des Moines .....	11209	1,138.98	2,666.34	4,483.60	1,817.26	
Dickinson .....	725		*290.00	290.00		
Dubuque .....	16430	842.16	3,274.67	6,572.00	3,297.33	
Emmet .....	611	*1,000.00	*244.40	244.40		
Fayette .....	7614	6,961.44	4,958.51	3,045.60		1,912.91
Floyd .....	4376	765.98	2,467.85	1,750.40		717.45
Franklin .....	2349	2,893.08	1,503.50	939.60		563.90
Fremont .....	4071	2,453.25	1,719.31	1,988.40	269.09	
Greene .....	2181	1,691.56	3,454.32	872.40		2,581.92
Grundy .....	2717	1,753.62	2,281.04	1,086.80		1,194.24
Guthrie .....	3213	779.30	1,108.07	1,285.20	177.13	
Hamilton .....	2545	2,025.34	1,542.46	1,018.00		524.46

## STATEMENT "W."—CONTINUED.

COUNTIES.	No. of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrant on Revenue for deficiency.	Excess payable to Revenue.
Hancock .....	536	1,242.65	944.65	214.40		730.25
Hardin .....	6053	1,357.67	1,409.74	2,421.20	1,011.46	
Harrison .....	4174	3,025.31	1,865.63	1,669.60		196.03
Henry .....	8104	278.56	1,757.48	3,241.61	1,484.12	
Howard .....	2666	8,100.50	1,872.91	1,066.40		806.51
Humboldt .....	1146	3,748.87	1,334.98	458.40		876.58
Ida .....	207	596.82	245.19	82.80		162.39
Iowa .....	6426	4,918.84	4,213.19	2,570.40		1,642.79
Jackson .....	8990	1,414.30	2,551.61	3,506.00	1,044.39	
Jasper .....	9989	1,048.59	2,743.73	3,635.60	891.87	
Jefferson .....	6632	641.40	2,095.46	2,652.80	557.34	
Johnson .....	9861	1,019.30	2,178.73	3,914.40	1,765.67	
Jones .....	8235	3,429.73	3,761.84	3,294.00		467.84
Keokuk .....	7729	711.62	1,581.19	3,091.60	1,510.41	
Kossuth .....	1528	3,483.83	447.16	611.20	164.04	
Lee .....	14826	2,856.90	2,094.62	5,930.40	3,835.78	
Linn .....	12006	791.33	3,085.95	4,802.40	1,716.45	
Louis .....	5080	601.09	1,363.05	2,032.00	668.95	
Lucas .....	4186	1,032.38	771.91	1,674.40	902.49	
Lyons .....	388	No Fund.	No Fund.	155.20	155.20	
Madison .....	5818	334.89	2,186.95	2,327.20	140.25	
Mahaska .....	9032	2,296.64	2,411.28	3,612.80	1,201.52	
Marion .....	9817	1,311.97	1,542.01	3,926.80	2,584.79	
Marshall .....	6657	1,418.18	2,118.59	2,662.80	544.21	
Mills .....	3896	1,639.25	1,650.28	1,558.40		91.88
Mitchell .....	4011	559.77	1,146.01	1,604.40	457.49	
Monona .....	1811	244.28	832.93	724.40		108.53
Monroe .....	5054	941.73	1,084.21	2,021.60	937.39	
Montgomery .....	3107	3,072.00	2,266.28	1,242.80		1,053.48
Muscatine .....	8294	2,296.65	1,515.62	1,801.98		
O'Brien .....	697	No Fund.	No Fund.	278.80	278.80	
Osceola .....	415	No Fund.	No Fund.	166.00	166.00	
Page .....	4751	3,665.83	2,675.10	1,900.40		774.70
Palo Alto .....	1036	1,431.41	959.28	414.40		544.88
Plymouth .....	1644	439.03	752.00	657.60		94.40
Pocahontas .....	875	148.45	226.04	350.00	123.96	
Polk .....	10610	3,169.49	2,277.52	4,244.00	1,966.48	
Pottawattamie .....	5773	4,022.98	3,033.03	2,309.20		723.83
Poweshiek .....	6001	1,732.41	5,351.02	2,400.40		2,950.62
Ringgold .....	2822	1,138.05	1,251.09	1,128.80		122.29
Sac .....	871	2,625.15	466.79	348.40		118.39
Scott .....	14285	658.87	1,740.81	5,714.00	3,973.19	
Shelby .....	1523	1,019.17	711.86	609.20		102.66
Sioux .....	1151	None.	53.07	460.40	407.33	
Story .....	4563	1,625.38	2,769.84	1,825.20		944.64
Tama .....	6125	1,679.51	4,532.75	2,450.00		2,082.75
Taylor .....	3528	1,939.22	1,950.58	1,411.20		539.38
Union .....	2755	3,950.01	1,529.77	1,102.00		427.77
Van Buren .....	6553	1,149.61	1,435.54	2,621.20	1,185.66	
Wapello .....	8874	1,591.02	1,513.61	3,549.60	2,035.99	
Warren .....	7281	1,095.74	2,044.74	2,912.40	867.66	
Washington .....	7578	2,227.22	1,918.81	3,031.20	1,112.39	

## STATEMENT "W."—CONTINUED.

COUNTIES.	No. of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrant on Revenue for deficiency.	Excess payable to Revenue.
Wayne .....	5132	\$ 2,200.22	\$ 1,209.37	2,052.80	\$ 843.43	
Webster .....	4392	2,728.16	1,812.03	1,756.80		55.23
Winneshago .....	1148	560.00	459.20	459.29		799.72
Winnebago .....	9101	2,391.90	4,440.12	3,640.40		
Woodbury .....	2519	3,228.73	915.24	1,007.60	92.36	
Worth .....	1544	554.22	873.66	617.60		256.06
Wright .....	1106	802.86	965.66	442.40		513.26
Totals .....	491672	\$180,506.74	\$188,618.53			
Interest on Eads' Loans .....			738.49			738.49
Interest on State Loans .....			7,311.78			7,311.78
Grand totals .....			\$196,668.80	\$196,668.80	\$47,152.51	\$47,152.51

\* Estimated—no report having been received from said counties.

## STATEMENT "X."

*Of the Apportionment of the Interest on the Permanent School Fund, made by the Auditor of State on the seventh day of September, A. D. 1874, as provided by Sections 66, 1582, 1783, and 1844, of the Code of 1873.*

COUNTIES.	No. of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrant on Revenue for deficiency.	Excess payable to Revenue.
Adair .....	2151	\$ 854.18	\$ 1,425.63	473.32		\$ 952.14
Adams .....	2339	1,179.19	857.94	514.58		343.36
Allamakee .....	7718	4,278.06	1,900.79	1,697.96		202.83
Annapoossee .....	6725	15.00	742.02	1,479.50	\$ 737.48	
Audubon .....	720	125.57	486.55	158.40		328.15
Benton .....	8495	1,052.13	1,509.02	1,868.90	359.88	
Black Hawk .....	7022	1,335.30	1,060.69	1,742.84	682.15	
Boone .....	5754	584.63	1,020.33	1,265.88	245.55	
Bremer .....	4767	1,810.26	1,442.20	1,048.74		393.56
Buchanan .....	6479	402.83	461.82	1,425.38	963.56	
Buena Vista .....	1188	255.85	None.	261.36	261.36	
Butler .....	4156	1,304.25	867.40	914.32	46.92	
Calhoun .....	1049		836.14	230.78		605.35
Carroll .....	1464	731.58	529.99	322.08		207.91
Cass .....	3028	685.91	1,025.73	666.16		359.57
Cedar .....	7104	135.07	1,396.08	1,562.98	166.80	
Cerro Gordo .....	2374	1,043.30	1,328.81	522.28		806.53
Cherokee .....	1223	198.94	225.81	269.06	43.25	
Chickasaw .....	4108	1,375.45	568.66	903.73	335.10	
Clarke .....	3709	1,107.93	3,248.06	815.98		2,432.08
Clay .....	1299	783.30	297.64	283.78		11.86
Clayton .....	11267	1,375.21	1,324.27	2,478.74	1,154.47	
Clinton .....	13255	850.38	1,703.70	2,916.10	1,212.40	
Crawford .....	1570	1,278.12	585.20	345.40		239.80
Dallas .....	5046	139.42	1,765.95	1,110.12		655.83
Davis .....	6364	453.10	856.87	1,400.03	543.21	
Decatur .....	5038	3,090.55	2,994.46	1,108.36		1,886.10
Delaware .....	6407	152.50	641.06	1,409.54	708.48	
Des Moines .....	11209	336.35	737.92	2,465.98	1,728.06	
Dickinson .....	725	59.74		159.50	159.50	
Dubuque .....	16439	55.00	891.06	3,614.60	2,723.54	
Emmet .....	611	929.37	117.29	134.42	17.13	
Fayette .....	7614	4,420.12	2,629.74	1,675.08		954.66
Floyd .....	4376	313.16	455.78	962.72	506.94	
Franklin .....	2349	1,473.18	1,276.44	616.78		759.66
Fremont .....	4971	122.80	2,567.95	1,093.62		1,474.33

\* Dickinson County did not report in time for last March apportionment, and the interest collected was estimated at \$290.00. County Auditor now reports the amount received for the whole year only \$105.28.



## STATEMENT "X."—CONTINUED.

COUNTIES.	No. of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrant on Revenue for deficiency.	Excess payable to Revenue.
Greene .....	\$ 2181	\$ 783.82	\$ 998.72	\$ 479.82		518.90
Grundy .....	2717	822.06	957.38	597.74		359.64
Guthrie .....	3213	195.68	586.40	706.56	\$ 120.46	
Hamilton .....	2545	765.80	1,239.54	559.90		689.64
Hancock .....	536	1,008.57	350.92	117.92		233.00
Hardin .....	6053	471.21	733.23	1,131.66	508.43	
Harrison .....	4174	1,550.52	1,987.59	918.28		1,069.31
Henry .....	8 04	189.52	105.27	1,782.88	1,677.61	
Howard .....	2666	4,643.04	3,471.46	586.52		2,884.94
Humboldt .....	1146	3,473.95	251.77	252.12	.35	
Ida .....	207	None.	596.40	45.54		550.86
Iowa .....	6426	701.01	3,856.01	1,413.72		2,442.29
Jackson .....	8990	566.57	1,002.70	1,977.80	975.10	
Jasper .....	9089	347.67	1,300.92	1,990.58	698.66	
Jefferson .....	6632	92.10	549.30	1,459.04	909.74	
Johnson .....	8961	436.04	583.26	2,169.42	1,586.16	
Jones .....	8235	2,175.99	1,253.74	1,811.70	557.96	
Keokuk .....	7729	119.45	628.16	1,700.38	1,172.22	
Kossuth .....	1528	2,974.06	509.77	336.16		173.61
Lee .....	14826	1,628.35	1,205.41	3,261.72	2,056.31	
Linn .....	12006	123.63	684.75	2,641.32	1,956.57	
Louisa .....	5080	None.	605.34	1,117.60	512.26	
Lucas .....	4186	None.	1,032.38	920.92		111.46
Lyon .....	388	No Fund.	No Fund.	85.36		
Madison .....	5818	10.00	227.64	1,279.96	952.32	
Mahaska .....	9032	1,611.00	1,211.36	1,987.04	775.68	
Marion .....	9817	571.49	598.43	2,159.74	1,561.31	
Marshall .....	6657	253.36	1,164.82	1,464.54	299.72	
Mills .....	3896	867.75	848.95	857.12	8.17	
Mitchell .....	4011	426.42	125.59	882.42	756.83	
Monona .....	1811	441.29	754.40	398.42		365.89
Monroe .....	5054	349.40	549.53	1,111.88	562.35	
Montgomery .....	3107	1,653.64	1,418.45	683.54		734.91
Muscatine .....	8294	1,209.86	1,086.79	1,824.68	737.89	
O'Brien .....	697	No Fund.	No Fund.	153.34	153.34	
Osceola .....	415	No Fund.	No Fund.	91.30	91.30	
Page .....	4741	1,401.30	2,260.53	1,045.22		1,215.31
Palo Alto .....	1036	886.15	594.58	227.92		366.66
Plymouth .....	1644		460.55	361.68		98.87
Pocahontas .....	875	27.10	121.05	192.52	71.45	
Poik .....	10610	905.93	2,352.84	2,334.20		18.64
Pottawattamie .....	5773	2,827.27	1,175.16	1,270.06	94.90	
Poweshiek .....	6001	1,352.78	637.61	1,320.22	982.61	
Ringgold .....	2822	724.87	1,500.33	620.84		879.49
Sac .....	871	2,051.27	573.88	191.62		882.26
Scott .....	14285	225.10	433.77	3,142.70	2,708.93	
Shelby .....	1523	382.06	695.16	335.06		350.10
Sioux .....	1151	None.	None.	253.22	253.22	
Story .....	4563	1,384.21	1,458.69	1,003.86		454.83
Tama .....	6125	608.06	1,072.35	1,347.50	275.15	
Taylor .....	3528	1,006.38	602.54	776.16	173.62	
Union .....	2765	2,194.40	1,755.60	606.10		1,149.50

## STATEMENT "X."—CONTINUED.

COUNTIES.	No. of Youth.	Amount of interest delinquent.	Amount of interest collected.	Amount of interest apportioned.	Warrant on Revenue for deficiency.	Excess payable to Revenue.
Van Buren .....	\$ 6553	\$ 643.09	\$ 542.52	\$ 1,441.66	\$ 899.14	
Wapello .....	8874	647.83	951.16	1,952.28	1,001.12	
Warren .....	7281	316.16	823.29	1,601.82	778.56	
Washington .....	7578	465.65	1,694.65	1,067.16		27.49
Wayne .....	5132	40.86	2,115.97	1,129.04		986.93
Webster .....	4392	1,748.76	1,020.34	966.24		54.10
Winnebago .....	1148	547.76	None.	252.56	252.56	
Winnesiek .....	9101	482.71	2,093.28	2,002.22		91.06
Woodbury .....	2519	1,190.80	580.02	654.18		25.85
Worth .....	1514	55.80	496.87	339.68		157.19
Wright .....	1106	313.16	489.50	243.32		246.18
Totals .....	491672	\$87,103.17	\$ 98,457.60			
Interest on Eads' Loans .....			222.13			222.13
Interest on State Loans .....			9,488.11			9,488.11
Grand totals .....		\$108,167.84	\$108,167.84	\$38,953.14	\$38,953.14	

# STATEMENT "Y."

Of the Apportionment of the Interest of the Permanent School Fund, made by the Auditor of State, on the 8th day of March, A. D. 1875, as provided by Sections 66, 1582, 1844, 1881, 1882 and 1844, Code of 1873, on a basis of 33 cents for each youth in the county.

COUNTIES.	No. of Youth.	Amount of interest which was collected prior to January 1, 1874.	Amount of interest collected on account of the permanent school fund prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on Revenue for deficiency.	Excess payable to Revenue.
Adair.....	2,245	109.75	284.33	\$ 1,172.25	\$ 1,457.58	750.45		\$ 707.13
Adams.....	2,440	1,011.69	202.49	1,214.18	1,519.66	785.20		734.46
Alfamaake.....	7,831	2,637.12	*726.00	3,373.85	4,093.45	2,501.49		2,011.96
Appanoose.....	6,044	15.00	None.	818.08	818.08	2,291.52	\$ 1,473.44	
Audubon.....	840	28.66	141.88	585.69	755.67	280.76		445.97
Benton.....	8,574	775.13	528.50	1,611.88	2,140.47	1,829.42		685.05
Black Hawk.....	8,055	878.04	457.26	2,233.90	2,689.16	2,671.33		17.81
Bonne.....	6,190	590.83	400.17	1,033.34	1,853.51	2,022.90		219.39
Bremner.....	1,170	1,214.79	685.47	1,885.77	2,574.24	1,756.61		1,117.63
Buchanan.....	6,588	154.07	274.69	1,185.87	1,460.53	2,174.04		713.51
Buena Vista.....	11,322	None.	119.74	190.34	310.48	388.46		73.38
Butler.....	1,287	961.46	1,032.29	1,993.19	1,328.48	1,118.01		89.53
Calhoun.....	1,132	None.	None.	448.38	449.38	175.36		75.82
Carroll.....	1,299	290.15	557.43	893.32	1,252.75	768.67		639.08
Cass.....	3,018	101.47	590.44	2,163.77	2,755.21	1,094.94		1,660.27
Cedar.....	7,160	860.00	28.25	1,670.61	1,738.86	2,341.59		845.13
Cerro Gordo.....	2,168	815.77	223.85	771.03	1,004.88	1,144.14		190.44
Cherokee.....	1,902	63.00	151.91	253.52	405.46	429.66		24.20
Chickasaw.....	4,482	430.85	430.85	947.16	1,387.01	1,470.06		92.05
Clarke.....	3,723	679.07	428.80	1,112.87	1,841.48	1,233.59		615.30
Clay.....	1,241	206.46	513.84	870.67	884.51	469.25		474.98
Clayton.....	11,164	1,094.83	280.28	2,283.71	2,944.09	3,684.12		1,120.06
Coleman.....	1,153	605.43	605.43	1,210.86	1,591.28	4,284.49		1,088.21
Crawford.....	1,957	771.39	470.00	812.88	1,282.88	1,645.81		637.07
Dallas.....	6,206	15.00	124.42	1,653.95	1,777.77	1,717.98		59.79
Dawson.....	6,306	273.63	179.47	1,075.13	1,254.62	2,170.68		922.06
Decatur.....	13,844	1,238.60	1,791.89	2,738.90	4,768.39	2,125.53		3,048.64
Delaware.....	6,441	46.00	211.43	1,285.28	1,496.71	2,125.53		628.82
Des Moines.....	11,854	26.35	90.00	1,536.99	1,626.90	3,911.82	2,284.83	
Dickinson.....	730	None.	30.74	124.08	None.	239.58		239.58
Dubuque.....	16,245	None.	157.40	1,826.19	1,866.50	5,569.83	3,074.28	
Emmet.....	613	874.55	54.52	1,433.34	965.36	1,090.50		431.69
Fayette.....	7,848	4,107.26	351.66	2,914.84	5,373.50	2,582.78		743.92
Floyd.....	4,747	232.50	90.57	1,181.07	1,273.54	1,696.51		292.87
Franklin.....	2,863	947.38	691.74	907.05	1,911.79	700.88		45.90
Fremont.....	2,297	297.00	4,422	1,889.18	1,809.49	791.01		1,075.39
Greene.....	2,814	372.64	471.01	1,517.74	1,989.43	1,628.62		1,090.73
Grundy.....	812	87.41	946.28	2,465.39	954.18	1,128.00		92.06
Guthrie.....	2,730	167.01	398.79	1,274.01	1,870.80	903.87		979.61
Hamilton.....	507	654.20	315.39	661.13	876.52	1,071.01		219.19
Hancock.....	6,940	244.13	247.08	1,018.83	1,265.93	1,993.20		727.27
Hardin.....	4,454	500.35	1,211.84	1,000.83	2,512.17	1,469.16		1,043.01
Harmon.....	8,019	50.00	159.07	874.28	1,033.55	1,916.27		1,632.32
Henry.....	2,875	3,938.12	1,276.02	1,625.76	2,900.68	498.75		1,931.93
Howard.....	1,340	1,003.95	531.23	967.66	1,460.29	442.20		988.06
Humboldt.....	285	None.	None.	307.20	307.20	77.55		229.65
Iowa.....	6,855	446.51	254.48	3,236.91	3,514.29	2,253.55		1,260.74
Jackson.....	8,840	531.48	419.13	1,486.43	1,905.79	2,917.39		1,011.40
Jasper.....	9,242	144.00	452.10	1,387.29	1,992.53	1,090.60		1,901.88
Jefferson.....	1,912	191.77	31	1,130.73	1,140.60	2,298.35		1,008.30
Johnson.....	10,129	53.00	381.04	1,280.37	1,694.41	3,342.57		1,681.16
Jones.....	8,291	None.	2,175.00	2,930.39	4,536.25	2,736.00		1,790.22
Keokuk.....	8012	12.00	307.45	808.38	1,053.83	1,053.80		1,018.03
Kossuth.....	1,452	None.	None.	754.15	754.15	479.16		274.99
Lee.....	13,723	1,522.65	233.49	1,706.32	1,903.21	4,628.59	2,665.38	
Linn.....	12,949	27.18	1,480.77	1,480.77	1,410.77	1,410.77		1,410.77
Louis.....	4,831	None.	None.	831.58	831.58	1,627.80		796.21
Louisiana.....	4,415	None.	None.	776.72	776.72	1,456.80		680.23
Lyon.....	447	No fund.	No fund.	1,001.25	1,001.25	1,471.51		470.26
Madison.....	5,972	886.66	760.50	1,280.87	2,327.37	2,958.78		721.41
Manassah.....	9,861	425.76	223.18	1,003.28	1,292.40	3,534.13		1,991.67
Marion.....	8,846	72.39	180.07	1,480.77	1,667.74	2,359.18		901.44
Marshall.....	3,922	226.23	136.90	1,223.73	1,373.71	1,294.10		79.45
Mills.....	4,773	540.97	631.00	574.99	631.00	1,110.09		775.19
Monroe.....	2,198	135.31	257.07	748.51	1,036.48	725.34		311.14
Montgomery.....	5,400	64.73	892.40	757.22	1,714.35	867.75		846.60
Muscatine.....	3,642	1,253.41	388.23	1,100.11	1,488.34	1,175.46		322.88
Nemaha.....	7,892	678.16	544.45	1,200.80	2,445.51	2,694.90		856.05
Neshota.....	752	No fund.	No fund.	No fund.	No fund.	248.76		248.76
O'Brien.....	629	No fund.	No fund.	No fund.	No fund.	204.00		204.00
Oswego.....	5,007	36.45	1,257.18	2,261.19	3,498.37	1,826.29		1,672.08

\* \$1,728.87 collected, and \$580.27 transferred to Permanent Fund by order of Auditor of State, March 6, 1875.  
 † Dickinson county was not reported in time for March 1874 apportionment, and the interest collected and apportioned was estimated at \$200.00. County Auditor reported last September the amount of interest collected for the previous year at \$105.25, which amount added to the amount now to be apportioned, makes up the \$200.00 estimated.



## STATEMENT "Y."—CONTINUED.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amount accrued prior to January 1, 1874.	Interest due as per section 1822, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on Revenue for delinquency.	Excess payable to Revenue.
Palo Alto.....	1187	\$ 351.54	\$ 606.70	\$ 717.70	\$ 1,824.40	\$ 375.21	\$ 54.11	\$ 949.25
Plymouth.....	1807	None.	None.	542.20	542.20	506.61		
Pocahontas.....	805	27.40	250.43	277.83	277.83	298.65	20.82	
Polk.....	11213	902.47	314.38	1,094.56	2,008.94	3,700.29	1,091.35	
Pottawattamie.....	7706	1,848.39	978.58	1,810.55	2,789.53	2,542.98		246.55
Poweshiek.....	0001	772.98	579.80	2,016.46		1,890.33	1,980.33	
Ringgold.....	2767	160.81	221.78	1,028.23	1,250.01	913.11		336.90
Sac.....	1082	933.83	1,117.44	571.70	1,689.14	340.56		1,348.58
Scott.....	14352	30.00	196.10	1,489.97	1,695.07	4,736.16	3,071.09	
Shelby.....	1832	20.00	375.65	732.77	1,108.42	604.56		403.86
Sioux.....	1367	None.	None.	136.11	136.11	63.31		
Story.....	4990	884.40	499.81	1,777.29	2,277.29	1,646.70		630.59
Tama.....	6405	235.85	407.23	2,423.38	2,830.61	2,113.65		716.96
Taylor.....	3642	410.11	602.12	1,311.94	1,914.06	1,291.86		712.20
Union.....	3020	1,292.58	965.36	1,401.78	2,397.14	996.60		1,400.54
Van Buren.....	6450	610.16	97.93	959.94	1,057.87	2,131.47		1,078.40
Vapello.....	9107	504.23	143.60	1,140.34	1,283.94	5,025.11	1,741.17	
Warren.....	7313	50.10	236.11	1,136.33	1,432.44	2,479.20		1,046.83
Washington.....	7784	376.60	192.50	1,524.65	1,717.15	2,568.72	851.57	
Wayne.....	5250	15.53	36.06	1,612.55	1,642.01	1,725.90	85.89	
Webster.....	4580	951.50	701.40	1,590.17	2,300.57	1,515.57		884.99
Winnebago.....	807	790.61	112.00	220.49	332.49	336.01		36.48
Winneshek.....	9234	No report	No report	2,134.56	2,134.56	3,057.12	922.56	
Woodbury.....	2736	842.35	648.71	977.68	1,626.39	962.88		723.51
Worth.....	1700	50.00	65.80	712.16	712.16	561.00		151.16
Wright.....	1222	185.07	127.19	686.07	813.26	403.20		410.00
Total.....	508345	\$ 49,013.52	\$ 35,206.82	\$ 122,630.01	\$ 154,542.85			
Interest on Ends' Loans.....			1,012.77		1,012.77			1,012.77
Interest on State Loans.....			11,538.23		11,538.23			11,538.23
Grand total.....		\$ 49,013.52	\$ 47,844.82	\$ 122,630.01	\$ 167,093.85	\$ 167,093.85	\$ 49,616.63	\$ 49,616.63

\$3,106.23 withheld from the apportionment and transferred to Permanent Fund, as per order of Auditor of State, July 17, 1873.

## STATEMENT "Z."

Of the Apportionment of the Interest of the Permanent School Fund made by the Auditor of State on the 6th day of September, A. D. 1875, as provided by Sections 66, 1582, 1844, 1881, 1882 and 1884, Code of 1873, on the basis of 30 cents for each youth in the county.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amount accrued prior to January 1, 1874.	Interest due as per section 1822, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on Revenue for delinquency.	Excess payable to Revenue.
Adair.....	2365	\$ 886.03	\$ 183.72	\$ 1,173.29	\$ 1,356.98	\$ 709.50	\$ 647.48	
Adams.....	2540	811.05	200.58	1,297.20	1,457.84	2,762.00		895.84
Allamakee.....	7853	1,775.99	761.13	8,870.85	4,834.98	2,324.90		2,779.08
Appanoose.....	0944	None.	18.00	818.08	836.08	2,083.20	1,347.12	
Audubon.....	880	None.	None.	595.69	595.69	267.00		828.69
Benton.....	8574	555.23	119.00	1,011.88	1,781.78	2,572.20	840.42	
Black Hawk.....	8005	555.16	282.88	2,201.90	2,428.48	2,428.48		
Boone.....	6190	258.39	78.46	1,403.34	1,481.80	1,889.00	357.20	
Bremer.....	4717	634.09	490.70	1,983.78	2,479.48	1,415.10		1,064.38
Buchanan.....	4588	154.67	None.	1,185.87	1,185.87	1,076.40	790.33	
Buena Vista.....	1182	None.	95.39	190.84	283.67	349.00	62.36	
Burlingame.....	4207	688.04	273.71	1,032.29	1,306.00	1,286.16		16.90
Calhoun.....	1182	None.	None.	449.38	449.38	339.00		110.38
Carroll.....	1709	55.77	17.48	639.70	639.70	539.70		100.00
Cass.....	3318	49.80	61.67	2,163.77	2,217.44	995.40		1,222.04
Cedar.....	7103	286.00	80.00	1,670.62	1,750.62	2,130.90	380.28	
Cerro Gordo.....	2468	546.55	200.22	717.03	1,040.25	740.40		299.85
Cherokee.....	1402	65.49	8.00	255.22	263.22	380.00	154.78	
Chickasaw.....	4482	630.49	300.27	947.16	1,067.43	1,344.60	37.17	
Clarke.....	8723	374.46	304.61	1,412.62	1,717.23	1,116.90		600.33
Clay.....	1241	11.30	11.30	370.67	381.97	372.30		9.67
Clayton.....	11164	775.51	2,283.71	2,283.71	2,603.03	3,349.00	746.17	
Crawford.....	18153	100.56	134.00	2,639.15	2,739.71	3,045.90	1,175.75	
Crittenden.....	1167	1,347.40	159.91	812.88	972.79	587.10		385.69
Dallas.....	5306	None.	1,532.85	15.00	1,547.85	1,240.43		106.55
Davis.....	6596	140.59	193.04	1,075.16	1,268.79	1,078.80	776.60	
Decatur.....	8304	635.08	782.98	3,007.07	3,770.05	1,591.20		2,178.85
Delaware.....	6441	30.00	92.10	1,285.28	1,377.38	1,632.90	554.92	

## STATEMENT "Z."—CONTINUED.

COUNTIES.	No. of Youth.	Amount of Inter- est accrued prior to Janu- ary 1, 1874.	Amount of inter- est collected on amount accrued prior to Janu- ary 1, 1874.	Interest due as ascertained by Code of 1873.	Total interest to be apportioned.	Amount of inter- est apportioned.	Warrant on Re- venue for De- ficiency.	Excess payable to Revenue.
Des Moines	11854	20.35	None.	1,596.00	1,596.00	3,556.20	2,019.21	.....
Dickinson	726	None.	None.	48.65	48.65	217.80	169.15	.....
Dubuque	16245	None.	None.	1,829.19	1,829.19	4,573.50	3,044.31	.....
Emmet	634	706.65	1070.50	458.54	624.44	183.00	.....	1,001.06
Fayette	7826	3,841.36	974.82	2,974.84	3,449.40	2,347.80	.....	.....
Floyd	4747	222.59	None.	1,183.07	1,183.07	1,424.10	241.03	.....
Franklin	5238	762.59	184.79	697.05	881.84	699.00	.....	181.94
Fremont	5122	25.00	35.90	1,775.26	1,000.00	1,036.00	.....	72.46
Greene	2767	163.20	194.40	1,280.18	1,514.88	719.10	.....	793.48
Grundy	2814	212.40	178.88	1,517.74	1,696.62	844.30	.....	832.42
Guthrie	3420	21.84	66.06	861.20	912.26	1,020.00	116.74	.....
Hamilton	2759	167.01	None.	1,55.59	1,255.56	821.79	.....	433.89
Hancock	467	573.06	81.25	561.13	642.36	179.10	.....	463.26
Hardin	0040	92.88	131.25	1,018.85	1,150.10	1,812.00	661.90	.....
Harrison	8432	260.55	229.80	1,600.33	1,840.13	1,733.00	.....	604.53
Henry	8019	None.	50.00	874.38	924.38	2,465.70	1,481.32	.....
Howard	2875	2,827.12	541.00	1,623.77	2,164.77	662.50	.....	1,602.27
Humboldt	1340	313.28	609.28	907.00	1,576.44	802.00	.....	1,174.84
Iowa	235	None.	None.	307.20	307.20	.....	.....	1,220.07
Jackson	8816	666.46	22.65	3,254.92	3,279.57	2,059.50	.....	.....
Jasper	8840	218.34	118.14	1,486.44	1,604.58	2,632.00	1,047.42	.....
Jefferson	9242	762.12	161.88	1,537.27	1,699.15	2,772.00	1,073.45	.....
Jones	5602	None.	81.77	1,129.74	1,211.51	2,057.00	770.00	.....
Johnson	10123	57.79	629.65	1,520.38	1,603.03	3,038.70	1,128.87	.....
Jones	8291	None.	675.11	2,350.26	3,025.37	2,487.30	.....	638.07
Keokuk	5042	12.00	None.	198.38	88.38	.....	.....	.....
Lea	1452	2,375.96	1,699.48	754.15	1,265.63	2,967.40	1,514.32	858.03
Kossuth	15723	1,389.32	133.33	1,769.33	1,842.86	4,116.00	2,274.04	.....
Linn	12349	None.	20.18	1,645.59	1,665.77	3,704.70	2,138.93	.....
Louis	4933	None.	None.	831.38	831.38	1,479.00	648.32	.....
Lucas	14415	None.	None.	770.72	770.72	1,324.50	547.78	.....
Lyon	447	No fund.	No fund.	.....	.....	134.10	134.10	.....
Madison	5672	None.	None.	1,661.25	1,661.25	1,794.00	730.55	.....
Mahaska	8566	210.00	1,365.87	1,853.87	2,069.80	2,680.80	834.43	.....
Marion	9861	46.32	265.78	1,069.29	1,365.07	2,958.30	1,583.23	.....
Marshall	6546	None.	72.89	1,496.77	1,559.16	2,053.80	494.64	.....
Mills	3922	217.45	287.84	1,239.75	1,514.59	1,179.00	.....	337.59
Mitchell	4273	215.39	265.01	574.96	809.91	1,281.30	411.99	.....
Monroe	2198	132.02	51.00	798.31	800.41	659.40	.....	141.01
Monroe	5409	234.07	31.33	692.50	723.83	1,622.70	898.87	.....
Montgomery	3902	None.	1,253.41	1,146.12	2,399.53	1,098.00	.....	1,296.93
Muscatine	7592	600.17	99.09	1,293.87	1,397.96	2,967.40	1,101.04	.....
O'Brien	752	No fund.	No fund.	No fund.	.....	235.69	235.69	.....
Osceola	629	No fund.	No fund.	No fund.	.....	186.00	186.00	.....
Page	4667	15.70	22.75	2,301.19	2,389.04	1,530.10	.....	763.84
Palo Alto	1137	159.80	31.74	717.70	809.44	941.10	.....	698.34
Plymouth	1807	None.	None.	542.21	542.21	542.10	.....	.11
Pocahontas	905	None.	239.44	239.44	239.44	21.00	.....	.....
Polk	11213	791.38	152.74	1,691.56	1,847.30	3,360.00	1,512.30	.....
Pottawattamie	7709	1,321.45	726.91	1,810.65	2,537.49	2,311.80	.....	25.69
Poweshiek	6901	134.34	638.94	2,616.47	1,045.99	1,806.30	154.91	.....
Ringold	1023	248.17	86.35	1,028.23	1,114.58	830.10	.....	284.48
Sac	1032	687.42	216.31	571.70	918.01	369.80	.....	598.41
Scott	14532	39.00	None.	1,469.97	1,469.97	4,305.69	2,835.63	.....
Shelby	1832	None.	21.35	752.78	754.13	546.00	.....	204.63
Sioux	1307	None.	None.	136.11	136.11	262.10	.....	.....
Story	4960	378.48	364.27	1,777.48	2,141.75	1,497.00	.....	644.75
Tama	6405	137.83	96.00	2,423.38	2,519.38	1,921.50	.....	597.88
Taylor	3612	248.17	161.04	1,311.91	1,473.58	1,092.00	.....	386.08
Union	3023	498.49	794.09	1,497.78	2,103.87	964.00	.....	1,199.87
Van Buren	6459	549.16	61.00	959.91	1,020.91	1,957.70	916.79	.....
Wapello	9167	429.45	64.78	1,140.35	1,205.13	2,750.10	1,544.97	.....
Warren	7019	16.76	1,196.33	1,196.33	1,196.33	2,923.30	1,700.82	.....
Washington	7784	150.70	186.90	1,524.65	1,721.55	2,335.20	613.65	.....
Wayne	5230	None.	15.33	1,612.23	1,627.58	1,500.00	.....	68.88
Webster	4389	890.15	82.35	1,569.17	1,651.52	1,776.70	.....	271.82
Winnebago	807	624.31	16.93	279.49	291.12	301.10	.....	.....
Winneshek	9294	77.50	152.96	2,134.96	2,287.42	2,779.30	491.78	.....
Woodbury	2730	890.18	55.90	977.68	1,039.28	820.80	.....	218.48
Worth	1700	None.	None.	655.86	655.86	510.00	.....	.....
Wright	1222	89.83	95.24	699.07	784.31	366.00	.....	414.71
Total	506345	\$ 36,958.31	\$ 17,411.72	\$ 122,539.98	\$ 138,333.58	.....	\$ 28,500.63	.....
Interest on Bonds' Loans	.....	.....	.....	396.88	.....	.....	.....	396.88
Interest on State Loans	.....	.....	.....	13,203.04	13,203.04	.....	.....	13,203.04
Grand total	.....	\$ 36,958.31	\$ 30,881.64	\$ 122,539.98	\$ 151,933.50	\$ 151,003.50	\$ 42,070.55	\$ 42,070.55

\* \$1,000.12 withheld from Apportionment and transferred to Permanent Fund, as per order of Auditor of State.



## STATEMENT

Showing the County and District Agricultural Societies entitled to State Aid under Section 1112, Chapter 3, Code of 1873, and also the Total Receipts of said Societies, Receipts for Membership only, and the Amount Paid each Society for the Year 1874.

NAME OF SOCIETY.	Total receipts.	Receipts for membership.	Amount of State aid.
Adair County .....	\$ 375.00	\$ 208.00	\$ 200.00
Adams County .....	700.00	217.00	200.00
Allamakee County .....	962.00	233.00	200.00
Appanoose County .....	639.20	271.50	200.00
Audubon County .....	264.10	238.30	200.00
Benton County .....	159.55	91.00	91.00
Black Hawk County .....	1117.07	272.00	200.00
Boone County .....	559.00	250.00	200.00
Buchanan County .....	1,300.00	442.00	200.00
Buena Vista County .....	740.40	344.70	200.00
Butler County .....	572.50	205.50	200.00
Calhoun County .....	28.00	28.00	28.00
Cass County .....	2,021.49	510.00	200.00
Cedar County .....	1,559.13	1,000.00	200.00
Cerro Gorio County .....	999.69	206.00	200.00
Chickasaw County .....	236.75	203.00	200.00
Clarke County .....	1,294.30	428.00	200.00
Clayton County .....	591.05	240.00	200.00
Crawford County .....	991.37	160.00	160.00
Dallas County .....	296.00	193.00	193.00
Davis County .....	682.86	225.00	200.00
Decatur County .....	463.85	221.00	200.00
Delaware County .....	1,660.55	336.00	200.00
Des Moines County .....	3,663.05	200.00	200.00
Dubuque County .....	23,707.84	6,525.00	200.00
Fayette County .....	1,420.00	398.00	200.00
Floyd County .....	959.40	262.00	200.00
Franklin County .....	304.10	209.50	200.00
Fremont County .....	273.00	191.00	191.00
Greene County .....	700.00	275.00	200.00
Guthrie County .....	543.65	226.00	200.00
Hamilton County .....	165.90	117.00	117.00

## STATEMENT.—CONTINUED.

NAME OF SOCIETY.	Total receipts.	Receipts for membership.	Amount of State aid.
Hardin County .....	\$ 977.25	\$ 333.00	\$ 200.00
Harrison County .....	1,400.00	652.00	200.00
Henry County .....	2,560.82	1,000.00	200.00
Howard County .....	1,148.96	255.00	200.00
Humboldt County .....	16.00	16.00	16.00
Ida County .....	141.00	135.00	135.00
Iowa County .....	500.00	250.00	200.00
Jackson County .....	1,792.00	800.00	200.00
Jasper County .....	734.00	237.00	200.00
Jefferson County .....	1,081.00	300.00	200.00
Johnson County .....	3,062.15	225.00	200.00
Jones County .....	2,499.80	1,000.00	200.00
Keokuk County .....	1,424.35	414.00	200.00
Lee County .....	342.50	263.60	200.00
Linn County .....	1,829.00	374.00	200.00
Louisa County .....	1,352.96	221.00	200.00
Lucas County .....	755.00	241.00	200.00
Lyon County .....	55.50	54.00	54.00
Madison County .....	686.45	207.00	200.00
Mahaska County .....	3,276.58	421.00	200.00
Marion County .....	9.45	325.00	200.00
Marshall County .....	916.65	500.00	200.00
Mills County .....	834.10	257.00	200.00
Mitchell County .....	5.00	282.00	200.00
Monona County .....	475.00	320.00	200.00
Monroe County .....	1,372.00	364.00	200.00
Montgomery County .....	682.25	217.00	200.00
Muscatine County .....	2,464.25	200.00	200.00
O'Brien County .....	312.95	164.00	164.00
Osceola County .....	135.75	99.75	99.75
Page County .....	898.35	347.00	200.00
Plymouth County .....	1,018.60	358.60	200.00
Polk County .....	1,390.15	200.00	200.00
Poweshiek County .....	500.00	247.00	200.00
Ringgold County .....	330.30	152.00	152.00
Sac County .....	882.60	275.00	200.00
Scott County .....	11,772.46	290.00	200.00
Shelby County .....	490.00	206.00	200.00
Story County .....	956.45	258.00	200.00
Tama County .....	575.00	225.00	200.00

## STATEMENT.—CONTINUED.

NAME OF SOCIETY.	Total receipts.	Receipts for membership.	Amount of State aid.
Union County.....	\$ 499.75	\$ 271.00	\$ 200.00
Van Buren County.....	981.45	500.00	200.00
Wapello County.....	1,500.00	219.00	200.00
Warren County.....	1,200.00	493.00	200.00
Washington County.....	1,250.00	70.00	70.00
Wayne County.....	614.85	258.00	200.00
Winneshiek County.....	1,005.87	221.00	200.00
Woodbury County.....	955.00	250.00	200.00

## DISTRICT SOCIETIES.

Boyer Valley, (Dunlap).....	\$ 302.26	\$ 210.00	\$ 200.00
Central Iowa, (Des Moines).....	2,500.95	325.00	200.00
Lee County District, (West Point).....	1,200.00	581.00	200.00
Northeastern Iowa, (Postville).....	2,842.60	700.00	200.00
Northwestern, (Fort Dodge).....	512.13	236.00	200.00
Union District, (West Liberty).....	1,700.00	255.00	200.00
Union, (Mechanicsville).....	2,000.00	1,000.00	200.00
Union, (Villisca).....	1,371.40	250.00	200.00
Wilton Union, (Wilton Junction).....	1,248.00	248.00	200.00
Totals, County and District Societies.....	\$125,328.00	\$33,619.45	\$16,670.75

## STATEMENT

*Showing the Names and Locations of Life Insurance Companies, authorized to transact business in the State of Iowa, at this date, October 30th, 1875.*

NAME OF COMPANY.	LOCATION.	
	CITY.	STATE.
Etna.....	Hartford.....	Connecticut.
Alliance Mutual.....	Leavenworth.....	Kansas.
Brooklyn.....	New York.....	New York.
Charter Oak.....	Hartford.....	Connecticut.
Chicago.....	Chicago.....	Illinois.
Connecticut Mutual.....	Hartford.....	Connecticut.
Continental.....	Hartford.....	Connecticut.
Continental.....	New York.....	New York.
Equitable.....	Des Moines.....	Iowa.
Equitable.....	New York.....	New York.
Germania.....	New York.....	New York.
Globe Mutual.....	New York.....	New York.
Hartford Accident.....	Hartford.....	Connecticut.
Home.....	Brooklyn.....	New York.
Iowa.....	Keokuk.....	Iowa.
John Hancock.....	Boston.....	Massachusetts.
Life Association.....	St. Louis.....	Missouri.
Massachusetts Mutual.....	Springfield.....	Massachusetts.
Missouri Valley.....	Leavenworth.....	Kansas.
Mutual Benefit.....	Newark.....	New Jersey.
Metropolitan.....	New York.....	New York.
Mutual.....	New York.....	New York.
National.....	Washington.....	D. Columbia.
National.....	Montpelier.....	Vermont.
New England Mutual.....	Boston.....	Massachusetts.
New Jersey Mutual.....	Newark.....	New Jersey.
Northwestern Mutual.....	Milwaukee.....	Wisconsin.
New York.....	New York.....	New York.
Penn Mutual.....	Philadelphia.....	Pennsylvania.
Phoenix Mutual.....	Hartford.....	Connecticut.
Protection.....	Chicago.....	Illinois.
Railway Passenger.....	Hartford.....	Connecticut.
St. Louis.....	St. Louis.....	Missouri.
Security Life & Annuity.....	New York.....	New York.
Teutonia.....	Chicago.....	Illinois.
Travelers.....	Hartford.....	Connecticut.
Union Central.....	Cincinnati.....	Ohio.
Union Mutual.....	Angusta.....	Maine.
United States.....	New York.....	New York.
Universal.....	New York.....	New York.
Washington.....	New York.....	New York.



## STATEMENT.—CONTINUED.

## STATEMENT

Showing the Names and Location of Fire Insurance Companies authorized to transact business in the State of Iowa at this date, Oct. 30, 1875.

NAME OF COMPANY.	LOCATION.	
	CITY.	STATE.
Aetna.....	Hartford.....	Connecticut.
Amazon.....	Cincinnati.....	Ohio.
American.....	Chicago.....	Illinois.
American.....	Philadelphia.....	Pennsylvania.
American Central.....	St. Louis.....	Missouri.
Armenia.....	Pittsburg.....	Pennsylvania.
Atlas.....	Hartford.....	Connecticut.
Atlantic F. & M.....	Providence.....	Rhode Island.
Black River.....	Watertown.....	New York.
Brewers.....	Milwaukee.....	Wisconsin.
British America.....	Toronto.....	Canada.
Burlington.....	Burlington.....	Iowa.
Citizens'.....	Newark.....	New Jersey.
Citizens'.....	St. Louis.....	Missouri.
Clay F. & M.....	Newport.....	Kentucky.
Commercial Union (of London, Eng.) U. S. Branch at.....	New York.....	New York.
Commercial.....	St. Louis.....	Missouri.
Connecticut.....	Hartford.....	Connecticut.
Continental.....	New York.....	New York.
Davenport.....	Davenport.....	Iowa.
Equitable.....	Nashville.....	Tennessee.
Equitable F. & M.....	Providence.....	Rhode Island.
Fairfield.....	South Norwalk.....	Connecticut.
Faneuil Hall.....	Boston.....	Massachusetts.
Farmers' and Drivers'.....	Louisville.....	Kentucky.
Farmers'.....	Cedar Rapids.....	Iowa.
Fire Association.....	Philadelphia.....	Pennsylvania.
Fireman's Fund.....	San Francisco.....	California.
Franklin.....	Philadelphia.....	Pennsylvania.
Franklin F. & M.....	St. Louis.....	Missouri.
French Ins. Corporation (of Paris, France), U. S. Branch at.....	Philadelphia.....	Pennsylvania.
German.....	Freeport.....	Illinois.
German American.....	New York.....	New York.
German Mutual.....	Davenport.....	Iowa.
Germania.....	New York.....	New York.
Germania.....	Newark.....	New Jersey.
Girard.....	Philadelphia.....	Pennsylvania.
Glens Falls.....	Glens Falls.....	New York.
Globe.....	Chicago.....	Illinois.
Hamburg Bremen (of Hamburg, Germany), U. S. Branch at.....	New York.....	New York.
Hanover.....	New York.....	New York.

NAME OF COMPANY.	LOCATION.	
	CITY.	STATE.
Hartford.....	Hartford.....	Connecticut.
Hawkeye.....	Des Moines.....	Iowa.
Home.....	Columbus.....	Ohio.
Home.....	New York.....	New York.
Homestead.....	Watertown.....	New York.
Howard.....	New York.....	New York.
Humboldt.....	Newark.....	New Jersey.
Hudson.....	Jersey City.....	New Jersey.
Imperial (of London, Eng.), U. S. Branch at.....	New York.....	New York.
Insurance Company of North America.....	Philadelphia.....	Pennsylvania.
Iowa State.....	Keokuk.....	Iowa.
Kansas.....	Leavenworth.....	Kansas.
Lancashire (of Manchester, Eng.), U. S. Branch at.....	New York.....	New York.
Liverpool and London and Globe (of Liverpool, Eng.), U. S. Branch at.....	New York.....	New York.
London Assurance Corporation (of London, Eng.) U. S. Branch at.....	New York.....	New York.
Manhattan.....	New York.....	New York.
Merchants'.....	Providence.....	Rhode Island.
* Mercantile.....	Chicago.....	Illinois.
Mercantile Mutual.....	New York.....	New York.
Merchants'.....	Newark.....	New Jersey.
Meriden.....	Meriden.....	Connecticut.
Mississippi Valley.....	Decorah.....	Iowa.
Mississippi Valley.....	Memphis.....	Tennessee.
Mutual Hall.....	Milwaukee.....	Wisconsin.
National.....	Hartford.....	Connecticut.
New Orleans Insurance Association.....	New Orleans.....	Louisiana.
Newport F. & M.....	Newport.....	Rhode Island.
North British & Mercantile (of London, Eng.) U. S. Branch at.....	New York.....	New York.
Niagara.....	New York.....	New York.
Northwestern National.....	Milwaukee.....	Wisconsin.
Orient.....	Hartford.....	Connecticut.
Oswego and Onondaga.....	Phoenix.....	New York.
Penn.....	Philadelphia.....	Pennsylvania.
Pennsylvania.....	Philadelphia.....	Pennsylvania.
People's.....	Memphis.....	Tennessee.
People's.....	Newark.....	New Jersey.
Phenix.....	Brooklyn.....	New York.
Planters'.....	Hartford.....	Connecticut.
Providence Washington.....	Memphis.....	Tennessee.
Queen (of Liverpool, Eng.), U. S. Branch at.....	Providence.....	Rhode Island.
Residence.....	New York.....	New York.
Rochester German.....	Cleveland.....	Ohio.
Rochester Williams.....	Rochester.....	New York.
Royal (of Liverpool, Eng.), U. S. Branch at.....	Providence.....	Rhode Island.
Royal Canadian.....	Chicago.....	Illinois.
	Montreal.....	Canada.

\* Withdrawn from the State June 14, 1875.

## STATEMENT.—CONTINUED.

NAME OF COMPANY.	LOCATION.	
	CITY.	STATE.
Scottish Commercial (of Glasgow, Scotland), U. S. Branch at.....	New York.....	New York.
Springfield F. & M.....	Springfield.....	Massachusetts.
St. Joseph F. & M.....	St. Joseph.....	Missouri.
St. Louis.....	St. Louis.....	Missouri.
St. Paul F. & M.....	St. Paul.....	Minnesota.
Shawmut.....	Boston.....	Massachusetts.
State.....	Des Moines.....	Iowa.
Standard.....	Trenton.....	New Jersey.
Traders.....	Chicago.....	Illinois.
Watertown.....	Watertown.....	New York.
Westchester.....	New Rochelle.....	New York.
Western.....	Toronto.....	Canada.
Williamsburg City.....	Brooklyn.....	New York.

## STATEMENT

*Showing the number of miles of Railroad, the assessed value per mile, and the aggregate assessed value in each of the several counties of the State of Iowa, January 1st, 1875, as assessed by the Executive Council, March 1, 1875.*

NAMES OF COUNTIES AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Adair— Chicago, Rock Island and Pacific.....	6.61	\$10,700	\$ 70,727.00
Adams— Burlington and Missouri River.....	26.443	12,000	317,316.00
Burlington and Missouri River R. R.—Creston Branch.....	6.903	5,500	37,966.50
Allamakee— Burlington, Cedar Rapids and Minnesota.....	1.86	3,800	7,068.00
Chicago, Dubuque and Minnesota.....	33.25	3,700	123,025.00
Chicago, Milwaukee and St. Paul.....	4.02	4,500	18,090.00
Appanoose— Burlington and Southwestern.....	20.00	3,000	60,000.00
Chicago and Southwestern.....	29.88	3,700	110,556.00
St. Louis and Cedar Rapids.....	7.201	4,000	28,804.00
Missouri, Iowa and Nebraska.....	14.79	3,000	44,373.00
Benton— Burlington, Cedar Rapids and Minnesota.....	38.61	3,800	146,718.00
Chicago and Northwestern.....	24.84	10,300	255,842.00
Black Hawk— Burlington, Cedar Rapids and Minnesota.....	32.82	3,800	124,716.00
Illinois Central.....	26.72	5,500	146,960.00
Cedar Falls and Minnesota.....	7.38	3,500	25,830.00
Boone— Chicago and Northwestern.....	27.53	10,300	283,539.00
Des Moines and Fort Dodge.....	5.00	3,000	15,000.00
Bremer— Burlington, Cedar Rapids and Minnesota.....	4.18	3,800	15,884.00
Cedar Falls and Minnesota.....	19.47	3,500	68,145.00
Buchanan— Burlington, Cedar Rapids and Minnesota.....	25.80	3,800	98,040.00
Illinois Central.....	24.03	5,500	132,165.00
Buena Vista— Illinois Central.....	25.41	5,500	139,755.00
Butler— Burlington, Cedar Rapids and Minnesota.....	21.08	3,000	63,240.00
Illinois Central.....	24.91	5,500	137,005.00
Calhoun— Illinois Central.....	14.85	5,500	81,675.00
Carroll— Chicago and Northwestern.....	25.41	10,300	261,723.00
Cass— Chicago, Rock Island and Pacific.....	27.47	10,700	293,929.00
Cedar— Burlington, Cedar Rapids and Minnesota.....	8.03	3,800	30,514.00
Chicago, Rock Island and Pacific.....	6.88	10,700	73,616.00
Chicago and Northwestern.....	24.08	10,300	248,104.00
Stanwood and Tipton.....	8.30	3,000	24,900.00
Davenport and St. Paul.....	3.50	3,000	10,500.00
Cerro Gordo— Burlington, Cedar Rapids and Minnesota.....	8.40	3,800	32,118.00
Central Railroad of Iowa.....	24.34	4,000	97,360.00
Chicago, Milwaukee and St. Paul—Algona Branch.....	33.19	3,500	116,665.00
Cherokee— Illinois Central.....	29.80	5,500	163,900.00



## STATEMENT.—CONTINUED.

NAMES OF COUNTIES AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Chickasaw—			
Chicago, Milwaukee and St. Paul—Algona Branch.....	26.32	3,500	92,120.00
Cedar Falls and Minnesota.....	7.50	3,500	26,250.00
Clarke—			
Burlington and Missouri River.....	26.448	12,000	317,388.00
Clayton—			
Chicago, Dubuque and Minnesota.....	53.25	3,700	197,025.00
Chicago, Milwaukee and St. Paul.....	22.00	4,500	99,000.00
Davenport and St. Paul.....	11.30	3,000	33,900.00
Iowa Eastern.....	16.00	1,800	28,800.00
Clinton—			
Chicago and Northwestern.....	40.17	10,300	413,751.00
Iowa Midland.....	33.40	3,000	100,200.00
Chicago, Clinton and Dubuque.....	2.90	5,000	14,500.00
Sabula, Ackley and Dakota.....	30.040	3,000	90,120.00
Davenport and St. Paul.....	33.00	3,000	99,000.00
Crawford—			
Chicago and Northwestern.....	31.56	10,300	325,068.00
Dallas—			
Chicago, Rock Island and Pacific.....	17.56	10,700	187,892.00
Des Moines and Fort Dodge.....	27.02	3,000	81,060.00
Davis—			
Burlington and Southwestern.....	15.40	3,000	46,200.00
Chicago and Southwestern.....	22.73	3,700	84,101.00
Keokuk and Des Moines.....	7.75	5,000	38,750.00
St. Louis and Cedar Rapids.....	26.246	4,000	104,984.00
Decatur—			
Burlington and Missouri River—Chariton Branch.....	17.155	3,500	60,042.50
Delaware—			
Davenport and St. Paul.....	28.60	3,000	85,800.00
Dubuque and Southwestern.....	7.94	3,000	23,760.00
Illinois Central.....	24.47	5,000	122,350.00
Des Moines—			
Burlington, Cedar Rapids and Minnesota.....	21.18	3,800	80,484.00
Burlington and Missouri River.....	18.255	12,000	219,060.00
Keokuk and St. Paul.....	8.949	5,000	44,745.00
Dubuque—			
Chicago, Dubuque and Minnesota.....	20.50	3,700	75,850.00
Chicago, Clinton and Dubuque.....	10.90	5,000	54,500.00
Dubuque Southwestern.....	7.75	5,000	38,750.00
Illinois Central.....	28.50	5,000	142,500.00
Fayette—			
Burlington, Cedar Rapids and Minnesota.....	44.20	3,800	167,960.00
Davenport and St. Paul.....	13.80	3,000	41,400.00
Floyd—			
Burlington, Cedar Rapids and Minnesota.....	20.45	3,800	77,710.00
Chicago, Milwaukee and St. Paul—Algona Branch.....	24.82	3,500	86,870.00
Cedar Falls and Minnesota.....	18.96	3,000	56,880.00
Franklin—			
Central Railroad of Iowa.....	27.00	4,300	116,470.00
Illinois Central.....	1.10	5,000	5,500.00
Fremont—			
Burlington and Missouri River—Red Oak Branch.....	19.716	5,000	98,580.00
Kansas City, St. Jo. and Council Bluffs.....	27.794	5,000	138,970.00
Greene—			
Chicago and Northwestern.....	24.51	10,300	252,453.00
Des Moines and Fort Dodge.....	23.00	5,000	115,000.00
Grand—			
Illinois Central.....	.17	5,000	850.00
Guthrie—			
Chicago, Rock Island and Pacific.....	21.21	10,700	226,947.00
Hamilton—			
Illinois Central.....	23.20	5,500	127,600.00
Hancock—			
Chicago, Milwaukee and St. Paul—Algona Branch.....	24.24	3,500	84,840.00
Hardin—			
Central Railroad of Iowa.....	28.96	4,300	124,528.00
Illinois Central.....	23.72	5,000	118,600.00

## STATEMENT.—CONTINUED.

NAMES OF COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Harrison—			
Chicago and Northwestern.....	30.33	10,300	312,399.00
Sioux City and Pacific.....	31.81	3,500	111,335.00
Henry—			
Burlington and Missouri River.....	19,700	12,000	236,400.00
Howard—			
Chicago, Milwaukee and St. Paul.....	24.38	4,500	109,710.00
Iowa—			
Chicago, Rock Island and Pacific.....	25.16	10,700	269,212.00
Jackson—			
Iowa Midland.....	14.00	3,000	42,000.00
Chicago, Clinton and Dubuque.....	31.80	5,000	159,000.00
Sabula, Ackley and Dakota.....	12.47	3,000	37,410.00
Davenport and St. Paul.....	3.50	3,000	10,500.00
Jasper—			
Chicago, Rock Island and Pacific.....	34.13	10,700	365,191.00
Chicago, Newton and Southwestern.....	3.75	1,500	5,625.00
Central Railroad of Iowa.....	3.38	1,500	5,070.00
Keokuk & Des Moines.....	17.40	5,300	92,220.00
Jefferson—			
Burlington and Missouri River.....	25.719	12,000	308,628.00
Chicago and Southwestern.....	20.60	5,700	117,420.00
Johnson—			
Burlington, Cedar Rapids and Minnesota.....	23.02	3,800	87,676.00
Chicago, Rock Island and Pacific.....	27.15	10,700	290,612.00
Jones—			
Iowa Midland.....	20.80	3,000	62,400.00
Sabula, Ackley and Dakota.....	25.55	3,000	76,650.00
Davenport and St. Paul.....	30.80	3,000	92,400.00
Dubuque and Southwestern.....	19.71	3,000	59,130.00
Keokuk—			
Chicago, Rock Island and Pacific—Sigourney Branch.....	13.92	3,000	41,760.00
Kossuth—			
Chicago, Milwaukee and St. Paul—Algona Branch.....	12.00	3,500	42,000.00
Lee—			
Burlington and Southwestern.....	16.10	3,000	48,300.00
Keokuk and Des Moines.....	29.25	5,300	155,125.00
Keokuk and St. Paul.....	33.517	5,000	167,585.00
Mississippi Valley and Western.....	.250	3,000	750.00
Linn—			
Burlington, Cedar Rapids and Minnesota.....	42.82	3,800	162,716.00
Chicago and Southwestern.....	29.30	10,300	301,790.00
Sabula, Ackley and Dakota.....	12.58	3,000	37,740.00
Dubuque Southwestern.....	19.34	3,000	58,020.00
Louis—			
Burlington, Cedar Rapids and Minnesota.....	23.17	3,800	88,046.00
Chicago, Rock Island and Pacific—Washington Branch.....	18.91	10,700	202,257.00
Lucas—			
Burlington and Missouri River.....	26.841	12,000	322,092.00
Burlington and Missouri River—Chariton Branch.....	13.729	3,500	48,051.00
Madison—			
Chicago, Rock Island and Pacific.....	7.67	10,700	82,069.00
C. & H. I. and P.—Indiana and Winterset Branches.....	12.13	3,500	42,455.00
Malheur—			
Central Railroad of Iowa.....	25.17	4,300	108,231.00
Keokuk and Des Moines.....	21.34	5,300	113,102.00
Marion—			
Keokuk and Des Moines.....	14.50	5,300	76,850.00
Marshall—			
Chicago and Northwestern.....	25.90	10,300	266,870.00
Central Railroad of Iowa.....	29.79	4,300	128,197.00
Mills—			
Burlington and Missouri River.....	30.249	12,000	362,988.00
Kansas City, St. Jo. and Council Bluffs.....	18.380	8,000	147,040.00
Mitchell—			
Chicago, Milwaukee and St. Paul—Mason City Branch.....	7.75	3,500	27,125.00
Cedar Falls and Minnesota.....	22.72	3,500	79,520.00
Monona—			
Sioux City and Pacific.....	25.75	3,500	90,125.00

## STATEMENT.—CONTINUED.

NAMES OF COUNTIES AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Monroe—			
Burlington and Missouri River.....	27.779	12,000	333,348.00
Central Railroad of Iowa.....	13.55	4,300	57,265.00
Montgomery—			
Burlington and Missouri River.....	27.010	12,000	324,120.00
Brownville and Nodaway Valley.....	2.390	3,000	7,170.00
Red Oak Branch.....	7.756	5,000	38,780.00
Muscatine—			
Burlington, Cedar Rapids and Minnesota.....	38.13	3,500	133,854.00
Chicago, Rock Island and Pacific.....	43.21	10,700	463,717.00
O'Brien—			
Sioux City and St. Paul.....	6.62	3,000	19,860.00
Osceola—			
Sioux City and St. Paul.....	17.99	3,000	53,970.00
Page—			
Burlington and Missouri River—Red Oak Branch.....	11.819	5,000	59,095.00
Brownville and Nodaway Valley.....	11.890	3,000	35,670.00
Plymouth—			
Illinois Central.....	34.95	5,500	192,225.00
Sioux City and St. Paul.....	9.45	5,500	51,975.00
Pocahontas—			
Illinois Central.....	9.80	5,500	53,900.00
Polk—			
Chicago, Rock Island and Pacific.....	27.65	10,700	295,855.00
Chicago, Rock Island and P.—Indianola & W. Branches.....	9.88	3,500	34,580.00
Des Moines and Fort Dodge.....	8.83	3,000	26,490.00
Des Moines and Minnesota—Narrow Gauge.....	24.00	1,300	31,200.00
Keokuk and Des Moines.....	17.56	5,300	93,258.00
Pottawattamie—			
Burlington and Missouri River.....	1.87	12,000	22,440.00
Chicago, Rock Island and Pacific.....	46.16	10,700	493,912.00
Chicago and Northwestern.....	20.82	10,000	208,200.00
Kansas City, St. Jo. and Council Bluffs.....	5.068	8,000	40,544.00
Poweshiek—			
Chicago, Rock Island and Pacific.....	25.53	10,700	273,171.00
Central Railroad of Iowa.....	22.81	4,300	98,083.00
Scott—			
Chicago, Rock Island and Pacific.....	13.71	10,700	146,667.00
Davenport and St. Paul.....	31.30	3,000	93,900.00
Shelby—			
Chicago, Rock Island and Pacific.....	6.41	10,700	68,587.00
Sioux—			
Sioux City and St. Paul.....	22.67	3,000	68,010.00
Story—			
Chicago and Northwestern.....	24.23	10,300	249,501.00
Des Moines and Minnesota—Narrow Gauge.....	12.00	1,300	15,600.00
Tama—			
Burlington, Cedar Rapids and Minnesota.....	8.50	3,500	29,750.00
Chicago and Northwestern.....	25.54	10,000	255,400.00
Toledo and Northwestern.....	3.00	1,300	3,900.00
Taylor—			
Burlington and Missouri River—Creston Branch.....	28.031	5,300	148,561.30
Union—			
Burlington and Missouri River.....	25.775	12,000	309,300.00
Burlington and Missouri River—Creston Branch.....	10.741	5,000	53,705.00
Van Buren—			
Burlington and Southwestern.....	28.10	3,000	84,300.00
Keokuk and Des Moines.....	63.50	3,000	190,500.00
Wapello—			
Burlington and Missouri River.....	29.859	12,000	358,308.00
Chicago and Southwestern.....	7.71	3,700	28,527.00
Keokuk and Des Moines.....	30.00	5,000	150,000.00
St. Louis and Cedar Rapids.....	9.807	4,000	39,228.00
Warren—			
C. R. I. and P.—Indianola and Winterset Branches.....	26.23	3,500	91,805.00
Washington—			
Burlington, Cedar Rapids and Minnesota.....	4.50	3,800	17,100.00
Chicago, Rock Island and Pacific.....	11.02	10,700	117,914.00

## STATEMENT.—CONTINUED.

NAMES OF COUNTIES AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Washington—Continued.			
Chicago, Rock Island and Pacific—Sigourney Branch.....	14.47	\$3,000	\$ 43,410.00
Chicago and Southwestern.....	14.08	3,700	52,196.00
Wayne—			
Burlington and Missouri River—Chariton Branch.....	6.876	3,500	24,066.00
Chicago and Southwestern.....	27.98	3,700	103,526.00
Webster—			
Des Moines and Ft. Dodge.....	25.35	3,000	76,050.00
Illinois Central.....	26.74	5,500	147,070.00
Winnebago—			
Burlington, Cedar Rapids and Minnesota.....	1.14	3,800	4,332.00
Chicago, Milwaukee and St. Paul.....	42.608	4,500	191,736.00
Algona Branch, Milwaukee and St. Paul.....	14.012	3,500	49,042.00
Woodbury—			
Dakota Southern.....	5.70	3,000	17,100.00
Illinois Central.....	6.41	5,500	35,255.00
Sioux City and Pacific.....	22.30	3,500	78,050.00
Sioux City and St. Paul.....	1.12	3,000	3,360.00
Worth—			
Central Railroad of Iowa.....	13.45	4,200	56,835.00
Chicago, Milwaukee and St. Paul—Mason City Branch.....	11.28	3,500	39,480.00
Total.....	3,765.421		\$21,986,658.50



## STATEMENT

*Showing the length of the several Railroads in the State of Iowa, January 1, 1875; also, the assessed valuation per mile, as fixed by the Executive Council March 1, 1875, pursuant to provisions of Chapter 5, Title 10, of the Code of 1873.*

NAMES OF RAILROADS.	Number of miles January 1, 1875.	Assessed value per mile.	Aggregate assessed value.
Burlington, Cedar Rapids and Minnesota Railway.....	368.850	3,800	\$ 1,401,630
Burlington and Missouri River Railroad.....	282.920	2,000	3,395,112
* Brownville and Nodaway Valley Railroad.....	14.100	2,000	42,570
* Burlington and Missouri River Railroad—Creston Branch.....	42.675	5,300	228,177.50
* Burlington and Missouri River R. R.—Chariton Branch.....	37.700	3,500	132,160
* Burlington and Missouri River R. R.—Red Oak Branch.....	30.291	5,000	196,455
Burlington and Northwestern Railway.....	76.000	3,000	228,800
Chicago, Rock Island and Pacific Railroad.....	368.450	10,700	3,942,415
† Chicago, R. I. and P. R. R.—Indianola and Winterset Br.....	48.240	3,500	168,840
† Chicago, R. I. and P. R. R.—Siourney Branch.....	28.880	3,000	85,170
† Chicago and Southwestern Railway.....	129.580	3,000	388,740
Chicago, Newton and Southwestern Railway.....	3.750	1,500	5,625
Chicago and Northwestern Railway.....	335.010	16,300	3,656,965
† Iowa Midland Railway.....	68.800	3,000	206,400
† Stanwood and Tipton Railway.....	8.500	3,000	25,500
† Toledo and Northwestern Railway.....	3.000	1,500	4,500
Chicago, Dubuque and Minnesota Railroad.....	109.000	3,700	403,300
Chicago, Clinton and Dubuque Railroad.....	45.250	5,000	226,250
Central Railroad of Iowa.....	149.140	4,300	641,302
Chicago, Milwaukee and St. Paul Railway.....	93.698	4,500	421,296
Chil., Mil. and St. P. R'y—Algona and Mason City Branches.....	150.282	3,500	525,987
† Sabula, Aetkey and Dakota Railroad.....	36.640	3,000	109,920
Davenport and St. Paul Railroad.....	156.460	3,000	469,380
Dakota Southern Railroad.....	5.300	3,000	15,900
Des Moines and Ft. Dodge Railroad.....	67.100	3,000	201,300
Des Moines and Minnesota Railroad—Narrow Gauge.....	36.000	1,500	54,000
Dubuque and Southwestern Railroad.....	51.700	3,000	155,100
Iowa Eastern Railroad.....	16.000	1,800	28,800
Illinois Central Railroad.....	328.580	5,500	1,807,190
* Cedar Falls and Minnesota Railroad.....	75.580	3,500	264,530
† Keokuk and St. Paul Railroad.....	42.468	5,000	212,330
Keokuk and Des Moines Railroad.....	32.145	8,000	257,160
Keokuk and Des Moines Railroad.....	161.800	5,300	859,560
Missouri, Iowa and Nebraska Railway.....	14.700	3,000	44,100
Mississippi Valley and Western Railway.....	.250	3,000	750
St. Louis and Cedar Rapids Railroad.....	43.314	4,000	173,256
Sioux City and St. Paul Railroad.....	57.250	3,000	171,750
Sioux City and Pacific Railroad.....	79.890	3,500	279,510
Total.....	3,765,421		\$21,886,558.50

Average valuation per mile, 1874, \$5,844.40.

Average valuation per mile, 1873, 5,828.96.

Increase of average valuation over 1873, \$15.44.

\* Operated by the Burlington and Missouri River Railroad.

† Operated by the Chicago, Rock Island and Pacific Railroad.

‡ Operated by the Chicago and Northwestern Railway.

§ Operated by the Chicago, Burlington and Quincy Railroad.

¶ Operated by the Chicago, Milwaukee and St. Paul Railway.

‡ Operated by the Illinois Central Railroad.