

BIENNIAL REPORT
OF THE
AUDITOR OF STATE,

TO THE
GOVERNOR OF THE STATE OF IOWA.

JULY 1, 1883.

JOHN L. BROWN.
AUDITOR OF STATE

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
GEO. E. ROBERTS, STATE PRINTER.
1883.

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REPORT OF AUDITOR OF STATE.

STATE OF IOWA,
OFFICE OF AUDITOR OF STATE,
DES MOINES, July 1, 1883. }

*To His Excellency, BUREN R. SHERMAN, Governor of the State of
Iowa:*

SIR—I have the honor to present herewith a report of the financial affairs of the State for the biennial fiscal period beginning October 1, 1881, and ending June 30, 1883, as provided by law.

All of which is respectfully submitted.

J. L. BROWN,
Auditor of State.

CONDITION OF TREASURY.

There was remaining in the treasury at the close of the last fiscal term, as per report of September 30, 1881, the sum of \$178,551.74, which was distributed among the several funds as follows:

| | |
|--|--------------|
| General revenue..... | \$ 91,850.51 |
| Permanent school fund..... | 2,266.66 |
| Coupon fund..... | 329.85 |
| Agricultural College endowment fund..... | 84,104.72 |
| Total..... | \$178,551.74 |

The amount received from all sources during the fiscal period just closed, was \$2,499,260.40, for which the several funds were made debtor as follows:

| | |
|---|----------------|
| General revenue..... | \$2,415,883.19 |
| War and defense fund..... | 29,377.64 |
| Permanent school fund..... | 1,523.00 |
| Temporary school fund..... | 40,696.93 |
| Agricultural College endowment fund from sale of lands..... | 11,779.64 |
| Total..... | \$2,499,260.40 |

Which, added to the balance on hand at the close of the last biennial term, makes the total amount to be accounted for \$2,677,812.14.

The disbursements during the same period were made from the various funds as follows:

| | |
|--|----------------|
| General revenue..... | \$2,436,174.18 |
| Temporary school fund apportioned..... | 40,376.92 |
| Coupon fund..... | 178.50 |
| War and defense fund (redemption of bonds)..... | 2,500.00 |
| War and defense fund (transferred to revenue)..... | 26,877.64 |
| Total disbursements..... | \$2,506,307.24 |

Leaving a balance on hand June 30, 1883, and belonging to the several funds as follows:

| | |
|--|--------------|
| General revenue..... | \$ 71,559.52 |
| Permanent school fund..... | 3,789.66 |
| Temporary school fund..... | 120.01 |
| Coupon fund..... | 151.35 |
| Agricultural College endowment fund..... | 95,884.36 |
| Total..... | \$171,504.90 |

The following statement, numbered I., is a general exhibit of the receipts and disbursements for the fiscal period just closed; which is followed by statements numbered from two to eight inclusive, showing in detail the manner in which the public funds have been disbursed.

STATEMENT No. I
OF RECEIPTS AND DISBURSEMENTS.

RECEIPTS.

| | |
|---|----------------|
| General revenue— | |
| From State tax levy..... | \$1,895,977.71 |
| From interest on delinquent taxes..... | 31,525.23 |
| From insane dues from counties..... | 268,287.71 |
| From Orphan's Home dues from counties..... | 17,944.24 |
| From peddler's licenses..... | 618.27 |
| From sale of laws, codes and revisions..... | 524.37 |
| From insurance companies for taxes..... | 109,087.43 |
| From insurance companies for fees, by Auditor of State.... | 50,154.51 |
| From Register of the State Land Office for fees..... | 169.50 |
| From Secretary of State for fees..... | 7,471.00 |
| From Clerk of the Supreme Court for fees..... | 4,774.70 |
| From Rankin defalcation..... | 1,500.00 |
| From Orwig defalcation..... | 9,922.75 |
| From telegraph companies for taxes..... | 9,778.32 |
| From Iowa State Penitentiary by the Warden..... | 2,054.27 |
| From Insane Hospital at Mt. Pleasant by Superintendent... | 5,799.54 |
| From Blind Institution by S. H. Watson (unexpended sewer appropriation)..... | 154.74 |
| From Superintendent of Public Instruction (private telegram paid by State)..... | 1.00 |
| From Secretary of State for sale of wood, old stoves, stationery..... | 115.25 |
| From the United States government (freight paid by State)..... | 22.65 |
| | <hr/> |
| | \$2,415,883.19 |
| Other sources— | |
| Agricultural College endowment fund, from sale of lands...\$ | 11,779.64 |
| Permanent school fund..... | □ 1,523.00 |
| Temporary school fund, from interest on State bonds and Eads' loans..... | 40,696.93 |
| War and defense bond paid from counties..... | 29,377.64 |
| | <hr/> |
| | \$2,499,260.40 |
| Balance on hand September 30, 1881..... | 178,551.74 |
| | <hr/> |
| Total..... | \$2,677,812.14 |

DISBURSEMENTS.

| | |
|--|----------------|
| General revenue— | |
| Redemption of Auditor's warrants..... | \$2,292,381.33 |
| Interest allowed on same..... | 11,792.85 |
| Redemption of war and defense four per cent warrants..... | 125,000.00 |
| Interest allowed on same..... | 7,000.00 |
| | <hr/> |
| | \$2,436,174.18 |
| | |
| Other purposes— | |
| Coupon fund..... | \$ 178.50 |
| Temporary school fund apportioned to counties..... | 40,576.92 |
| War and defense fund, redemption of bonds..... | 2,500.00 |
| War and defense fund, transferred with interest to revenue | 26,877.64 |
| | <hr/> |
| | \$2,506,307.24 |
| Balance in the treasury June 30, 1883..... | 171,504.90 |
| | <hr/> |
| Total..... | \$2,677,812.14 |

STATEMENT No. II

Showing the amount of warrants issued, and to what account charged, during the fiscal period ending June 30, 1883.

| NAME OF ACCOUNT. | AMOUNT. |
|---|-------------|
| Adjutant-general's salary..... | \$ 3,000.00 |
| Adjutant-general's ordnance-sergeant's salary..... | 874.90 |
| Attorney-general's salary and per diem..... | 4,463.55 |
| Auditor of State's salary..... | 3,616.00 |
| Auditor of State's deputy's salary..... | 2,036.75 |
| Auditor of State's clerks' fund..... | 5,771.66 |
| Clerk of the Supreme Court's salary..... | 3,666.65 |
| Clerk of the Supreme Court's deputy's salary..... | 1,550.00 |
| Clerk of the Supreme Court's clerk fund..... | 1,145.65 |
| Circuit Judge, 1st Circuit, 1st District, salary..... | 3,849.93 |
| Circuit Judge, 2d Circuit, 1st District, salary..... | 3,666.60 |
| Circuit Judge, 2d District, salary..... | 4,033.27 |
| Circuit Judge, 3d District, salary..... | 4,033.30 |
| Circuit Judge, 4th District, salary..... | 4,033.27 |
| Circuit Judge, 1st Circuit, 5th District, salary..... | 3,666.65 |
| Circuit Judge, 2d Circuit, 5th District, salary..... | 3,849.93 |
| Circuit Judge, 5th District (additional judge), salary..... | 1,099.98 |
| Circuit Judge, 6th District, salary..... | 4,033.26 |
| Circuit Judge, 1st Circuit, 7th District, salary..... | 3,849.93 |
| Circuit Judge, 2d Circuit, 7th District, salary..... | 4,033.26 |
| Circuit Judge, 8th District, salary..... | 2,566.62 |
| Circuit Judge, 9th District, salary..... | 3,666.60 |
| Circuit Judge, 10th District, salary..... | 4,583.27 |
| Circuit Judge, 11th District, salary..... | 4,399.92 |
| Circuit Judge, 12th District, salary..... | 3,850.44 |
| Circuit Judge, 13th District, salary..... | 3,849.93 |
| Circuit Judge, 14th District, salary..... | 4,216.59 |
| District Judge, 1st District, salary..... | 3,849.93 |
| District Judge, 2d District, salary..... | 3,666.60 |
| District Judge, 3d District, salary..... | 4,766.64 |
| District Judge, 4th District, salary..... | 3,849.94 |
| District Judge, 5th District, salary..... | 4,033.26 |
| District Judge, 6th District, salary..... | 3,849.94 |

| NAME OF ACCOUNT. | AMOUNT. |
|---|-----------|
| District Judge, 7th District, salary | 3,849.93 |
| District Judge, 8th District, salary | 3,666.61 |
| District Judge, 9th District, salary | 4,216.61 |
| District Judge, 10th District, salary | 4,033.26 |
| District Judge, 11th District, salary | 3,886.61 |
| District Judge, 12th District, salary | 4,033.26 |
| District Judge, 13th District, salary | 3,849.93 |
| District Judge, 14th District, salary | 3,483.27 |
| District Attorney, 1st District, salary | 1,050.00 |
| District Attorney, 2d District, salary | 1,100.00 |
| District Attorney, 3d District, salary | 1,100.00 |
| District Attorney, 4th District, salary | 1,100.00 |
| District Attorney, 5th District, salary | 1,050.00 |
| District Attorney, 6th District, salary | 800.00 |
| District Attorney, 7th District, salary | 1,050.00 |
| District Attorney, 8th District, salary | 1,050.00 |
| District Attorney, 9th District, salary | 1,000.00 |
| District Attorney, 10th District, salary | 1,050.00 |
| District Attorney, 11th District, salary | 1,050.00 |
| District Attorney, 12th District, salary | 1,050.00 |
| District Attorney, 13th District, salary | 1,200.00 |
| District Attorney, 14th District, salary | 1,000.00 |
| Executive Council's salary | 1,925.00 |
| Governor's salary and room rent | 6,250.00 |
| Governor's contingent fund | 5,281.49 |
| Governor's private secretary's salary | 1,900.00 |
| Janitors' and night watchers' salaries | 6,879.75 |
| Railroad Commissioners' and secretary's salaries and expenses (except such expenses as are reported in miscellaneous ex- pense acct.) | 20,241.03 |
| Register of the State Land-office, salary | 2,477.00 |
| Register of the State Land-office's deputy, salary | 1,250.00 |
| Secretary of State, salary | 4,033.97 |
| Secretary of State's deputy, salary | 2,100.00 |
| Secretary of State's clerk fund | 3,053.25 |
| State Inspector of Coal Mines, salary | 2,750.00 |
| State Librarian and assistants, salaries | 3,249.89 |
| State Treasurer, salary | 3,666.60 |
| State Treasurer's deputy, salary | 2,100.00 |
| State Treasurer's clerk fund | 1,750.00 |
| State Superintendent of Public Weights and Measures | 100.00 |
| Superintendent of Public Instruction, salary | 3,849.94 |
| Superintendent of Public Instruction's deputy, salary | 2,100.00 |
| Superintendent of Public Instruction's clerk fund | 1,976.00 |
| Supreme Judge, salary, Hon. Austin Adams | 6,999.93 |

| NAME OF ACCOUNT. | AMOUNT. |
|---|------------|
| Supreme Judge, salary, Hon. Joseph M. Beck | 6,666.60 |
| Supreme Judge, salary, Hon. James G. Day | 6,999.93 |
| Supreme Judge, salary, Hon. James H. Rothrock | 6,666.61 |
| Supreme Judge, salary, Hon. Wm. H. Seevers | 7,333.26 |
| Supreme Court contingent fund | 1,709.19 |
| Supreme Court reporter, salary | 3,500.00 |
| Agricultural College, improvements, repairs, etc. | 16,982.73 |
| Agricultural College trustees, mileage and per diem | 1,895.17 |
| Agricultural Societies | 34,754.85 |
| Arrest of fugitives | 10,885.22 |
| Asylum for Feeble-minded Children, clothing | 7,394.01 |
| Asylum for Feeble-minded Children, support | 44,261.66 |
| Asylum for Feeble-minded Children, trustees' mileage and per diem | 1,814.70 |
| Asylum for Feeble-minded Children, salaries, improvements, and repairs | 67,500.00 |
| Blind Institution, for clothing | 582.15 |
| Blind Institution, for improvements, etc. | 8,800.00 |
| Blind Institution, for support and pupilage | 47,519.97 |
| Commission of Immigration | 3,000.00 |
| Deaf and Dumb Institution, for clothing | 1,978.70 |
| Deaf and Dumb Institution, for building and improvements ... | 16,300.00 |
| Deaf and Dumb Institution, for support and pupilage | 94,484.00 |
| Des Moines River Lands, claims | 1,833.26 |
| Distributing House and Senate Journals, 19th G. A. | 1,200.00 |
| Hospital for Insane at Independence, building and improvem'ts | 48,208.84 |
| Hospital for Insane at Independence, trustees' mileage and per diem | 1,725.70 |
| Hospital for Insane at Independence, county dues | 167,056.00 |
| Hospital for Insane at Mt. Pleasant, county dues | 172,114.00 |
| Hospital for Insane at Mt. Pleasant, improvements | 10,200.00 |
| Hospital for Insane at Mt. Pleasant, trustees' mileage and per diem | 1,853.10 |
| Interest on school fund loans | 38,927.97 |
| Iowa Soldiers' Orphans' Home, building and improvements ... | 16,200.00 |
| Iowa Soldiers' Orphans' Home, support | 14,381.65 |
| Iowa Soldiers' Orphans' Home, county dues | 21,064.85 |
| Iowa Soldiers' Orphans' Home, trustees' mileage and per diem. | 370.40 |
| Iowa Weather Service | 1,287.08 |
| Miscellaneous expenditures | 31,800.76 |
| New Capitol Building | 466,199.00 |
| Penitentiary at Anamosa, building and improvements | 44,608.22 |
| Penitentiary at Anamosa, support | 34,328.71 |
| Penitentiary at Anamosa, officers' and guards' salaries | 32,748.40 |
| Penitentiary Visitor to both penitentiaries | 53.54 |

| NAME OF ACCOUNT. | AMOUNT. |
|--|----------------|
| Penitentiary at Ft. Madison; improvements and repairs..... | 25,219.51 |
| Penitentiary at Ft. Madison, officers' and guards' salaries..... | 46,733.40 |
| Propagation of Fish, expenses and commissioner's and assistants' salaries..... | 7,778.85 |
| Providential contingencies..... | 5,858.14 |
| Relief of Joseph Metz (pensioner)..... | 420.00 |
| Reward for arrest of murderer..... | 500.00 |
| School Journal (subscription)..... | 296.00 |
| State Binding..... | 22,034.60 |
| State Board of Education, expenses..... | 237.05 |
| State Board of Health, salaries and expenses..... | 7,359.62 |
| State Historical Society..... | 1,500.00 |
| State Horticultural Society..... | 2,000.00 |
| State Library..... | 4,770.00 |
| State Militia..... | 44,401.51 |
| State Printing..... | 38,707.17 |
| State Normal School, building, salaries, improvements and repairs..... | 46,887.50 |
| State Normal School, directors' expenses..... | 1,867.90 |
| State Reform School (girls' department), improvements and repairs..... | 6,200.00 |
| State Reform School (boys' department), improvements and repairs..... | 7,502.01 |
| State Reform School, support..... | 52,263.00 |
| State Reform School, trustees' mileage and per diem..... | 886.85 |
| State University, building and improvements..... | 50,000.00 |
| State University, endowment fund..... | 35,000.00 |
| State University, Board of Regents' expenses..... | 1,799.40 |
| Stationery..... | 10,724.39 |
| Teachers' Institute..... | 5,550.00 |
| War and defense fund revenue..... | 18.60 |
| Nineteenth General Assembly, members' and officers' salaries..... | 97,328.20 |
| Nineteenth General Assembly, visiting committees' expenses..... | 726.78 |
| Nineteenth General Assembly, members' mileage..... | 2,838.05 |
| Nineteenth General Assembly, special appropriations..... | 15,611.88 |
| Total amt. of revenue warrants issued during the fiscal period..... | \$2,286,738.19 |

STATEMENT No. III.

MISCELLANEOUS EXPENDITURES.

Warrants issued for "Allowances by Executive Council" as per section 120, Code of 1873.

| Date of warrant | No. of warrant | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|-----------------|----------------|-----------------------------------|---|-----------|
| 1881. | | | | |
| Oct. | 12 37639 | C. B. Worthington..... | Services clerk Executive office..... | \$ 100.00 |
| Oct. | 12 37640 | J. D. McGarraugh..... | Hauling twenty-seven loads books and papers..... | 6.75 |
| Oct. | 12 37641 | W. V. Lucas..... | Expenses to Detroit, Insurance Commissioners..... | 37.50 |
| Oct. | 12 37642 | E. H. Conger..... | Expenses, Governor, Conger and Finkbine, to Eldora..... | 14.06 |
| Oct. | 12 37646 | W. W. Orris..... | Seventy-nine yards cambric..... | 5.53 |
| Oct. | 12 37647 | S. A. Ayers & Co..... | Two sponge glasses..... | 1.00 |
| Oct. | 12 37648 | American Express Company..... | Transporting public documents..... | 32.70 |
| Oct. | 12 37649 | Chas. E. Risser..... | Seven yards pillow-case muslin..... | 2.00 |
| Oct. | 12 37649 | Chas. E. Risser..... | Forty-eight yds. toweling, \$5.40, and four yds. black bunting, \$3.00..... | 8.40 |
| Oct. | 12 37650 | Railroad Commissioners..... | Lumber and repairs on office..... | 11.30 |
| Oct. | 12 36651 | Conrad Youngerman..... | Labor and material, State Arsenal..... | 57.05 |
| Oct. | 12 37652 | Weaver & Maish..... | Two and one eighth pounds Florida sheeps wool sponge..... | 4.78 |
| Oct. | 12 37653 | L. Robinson..... | One portable tube, Land Office..... | 3.00 |
| Oct. | 12 37654 | Eclipse Coal and Mining Company.. | Sixteen thousand and ten pounds coal, State Arsenal..... | 76.45 |
| Oct. | 12 37655 | Des Moines Postoffice..... | Drawer rent and postage stamps..... | 105.95 |
| Oct. | 12 37656 | Capital City Gas Company..... | Gas bill for August..... | 12.00 |
| Oct. | 12 37657 | F. H. Thomas & Co..... | Book for Railroad Commissioners..... | 5.75 |
| Oct. | 12 37658 | Western Union Telegraph Company | Messages in March..... | 1.24 |
| Oct. | 12 37659 | Western Union Telegraph Company | Messages in August and September..... | 21.36 |
| Oct. | 12 37660 | Redhead, Wellslager & Co..... | Stationery for various offices..... | 212.94 |
| Oct. | 13 37662 | John T. Hume..... | Services as messenger, nine days..... | 9.00 |
| Oct. | 13 37665 | J. D. Ainsworth..... | Publication joint resolution..... | 33.25 |

MISCELLANEOUS EXPENDITURES—CONTINUED.

| Date of warrant. | No. of warrant. | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|------------------|-----------------|--------------------------------------|---|----------|
| 1881. | | | | |
| Oct. | 13 37666 | G. H. Ragsdale..... | Publication joint resolution, number 11..... | \$ 35.00 |
| Oct. | 13 37667 | L. B. Raymond..... | Publication joint resolution, number 11..... | 26.00 |
| Oct. | 13 37668 | A. K. Bailey..... | Publication joint resolution, number 11..... | 35.00 |
| Oct. | 13 37669 | Gate City..... | Publication joint resolution, number 8..... | 28.00 |
| Oct. | 13 37670 | Oskaloosa Herald..... | Publication joint resolution, number 8..... | 15.00 |
| Oct. | 13 37671 | C. C. Goodale..... | Publication joint resolution, number 8..... | 33.25 |
| Oct. | 13 37672 | T. M. Atherton..... | Publication joint resolution, number 11..... | 35.00 |
| Oct. | 13 37673 | Iowa State Register..... | Publication joint resolution, number 8..... | 52.80 |
| Oct. | 13 37674 | Dubuque Times..... | Publication joint resolution, number 8..... | 28.00 |
| Oct. | 13 37675 | John Mahin..... | Publication joint resolution, number 8..... | 35.00 |
| Oct. | 13 37676 | Ayers & McClelland..... | Publication joint resolution, number 8..... | 42.00 |
| Oct. | 13 37677 | J. O. Stewart..... | Publication joint resolution, number 8..... | 28.00 |
| Oct. | 13 37678 | W. W. & C. M. Junkin..... | Publication joint resolution, number 11..... | 21.00 |
| Oct. | 13 37679 | Mahin & Kegel..... | Publication joint resolution, number 11..... | 35.00 |
| Oct. | 13 37680 | Glenwood Opinion..... | Publication joint resolution, number 11..... | 35.00 |
| Oct. | 13 37681 | E. Russell..... | Publication joint resolution, number 11..... | 52.00 |
| Oct. | 13 37682 | B. Murphy..... | Publication joint resolution, number 8..... | 28.00 |
| Oct. | 15 37752 | H. L. Chaffee..... | Stove and pipe, Treasurer's office..... | 47.65 |
| Oct. | 25 37775 | S. A. Foster..... | Publication joint resolution..... | 32.00 |
| Oct. | 25 37781 | Des Moines Postoffice..... | Postage stamps and postal cards..... | 128.80 |
| Oct. | 25 37782 | H. A. Reid..... | Refilling hectograph..... | 3.25 |
| Oct. | 25 37783 | Capital City Ice Company..... | Ice bill..... | 35.00 |
| Nov. | 5 37949 | C. B. Worthington..... | Clerk, Executive office..... | 100.00 |
| Nov. | 5 37950 | J. D. McGarraugh..... | Hauling twenty-three loads books and paper..... | 5.75 |
| Nov. | 5 37957 | H. C. Porter..... | Shorthand writing, Attorney General..... | 7.50 |
| Nov. | 5 37958 | E. H. Conger..... | Expense Executive Council visiting Additional Penitentiary..... | 16.50 |
| Nov. | 5 37959 | Chas. L. Longley..... | Publication joint resolution, number 8..... | 21.00 |
| Nov. | 5 37960 | Centerville Citizen..... | Publication joint resolution, number 11..... | 26.00 |
| Nov. | 5 37961 | Osceola Sentinel..... | Publication joint resolution, number 11..... | 37.50 |
| Nov. | 5 37962 | Redhead, Wellslager & Co..... | Stationery, various offices..... | 6.00 |
| Nov. | 5 37963 | Capital City Gas Company..... | Gas bill, September and October..... | 53.10 |
| Nov. | 5 37964 | Lansing Mirror..... | Publication joint resolution, number 8..... | 35.00 |
| Nov. | 5 37965 | Henry Plumb..... | One eight-day clock, Land Office..... | 7.00 |
| Nov. | 5 37966 | Western Lithograph Company..... | Letter heads, Governor and Auditor's Offices..... | 97.00 |
| Nov. | 5 37967 | C., R. I. & P. Railroad Company..... | Freight on two boxes public documents..... | 2.18 |
| Nov. | 5 37968 | Western Telephone Company..... | Telephone rent, September and October..... | 13.00 |
| Nov. | 5 37969 | C. A. Ryden..... | Freight on books, Des Moines to Iowa City..... | 3.44 |
| Nov. | 5 37970 | C. H. Ward..... | Paints and oil (Johnson)..... | 13.90 |
| Nov. | 5 37971 | A. H. Hamilton..... | Publication joint resolution, number 8..... | 25.90 |
| Nov. | 5 37972 | H. R. Reynolds..... | Stove polish and half dozen water pails..... | 2.25 |
| Nov. | 5 37973 | Rollins & Langan..... | One ball twine..... | 20 |
| Nov. | 5 37974 | J. W. Chapman..... | Publication joint resolution number 8..... | 28.00 |
| Nov. | 5 37975 | Rasellen & Dings..... | Repairing gas pipes..... | 2.00 |
| Nov. | 5 37976 | Western Union Telegraph Comp'y..... | Messages, September and October..... | 7.55 |
| Nov. | 5 37977 | S. A. Ayres & Co..... | Four sponge glasses..... | 1.00 |
| Nov. | 5 37978 | Matt. Parrott..... | Docket Supreme Court, &c..... | 125.50 |
| Nov. | 5 37979 | A. D. Littleton..... | Special Executive, State vs. Orwig..... | 33.95 |
| Nov. | 5 37980 | United States Express Company..... | Express, Charles Brooks & Co..... | 28.70 |
| Nov. | 5 37995 | C., R. I. & P. Railroad Company..... | Freight on paper..... | 81.00 |
| Nov. | 5 37996 | Weaver & Maish..... | Kerosene and glass..... | 50 |
| Nov. | 5 37997 | Cedar Rapids Republican..... | Publication joint resolution, number 11..... | 35.00 |
| Nov. | 17 55 | Robert Aiton..... | Clerk, Executive office..... | 83.33 |
| Nov. | 28 72 | Redhead & Wellslager..... | Three dozen scratch books..... | 7.50 |
| Nov. | 23 73 | A. Culley..... | Two and a half days making sidewalk..... | 5.00 |
| Nov. | 23 74 | Western Telephone Company..... | Telephone rental for November..... | 13.00 |
| Nov. | 23 75 | Van Valkenberg & Hamilton..... | Legal services, Brown & Moore v. E. C. McMillan..... | 7.50 |
| Nov. | 23 76 | Des Moines Post office..... | Postal cards and postal stamps..... | 599.79 |
| Nov. | 23 77 | Western Lithograph Company..... | Letter heads for Adjutant General..... | 50.00 |
| Nov. | 23 78 | F. M. Mills..... | Rent, room for State Board of Health..... | 62.50 |
| Nov. | 23 79 | M. C. Woodruff..... | Two hundred Railroad Commissioners' Convention Reports..... | 4.00 |
| Nov. | 23 80 | Western Lithograph Company..... | Letter heads, Railroad Commissioners..... | 30.00 |
| Nov. | 23 81 | C. B. Worthington..... | Clerk State Board Canvassers..... | 7.50 |
| Nov. | 23 82 | W. T. Hammond..... | Clerk State Board Canvassers..... | 9.00 |
| Nov. | 23 83 | P. V. Carey..... | Expense firing cannon, Garfield's death..... | 12.85 |
| Nov. | 23 84 | Rigg & Brewer..... | Excavating and removing dirt..... | 148.15 |
| Nov. | 23 85 | George E. Roberts..... | Publication joint resolution, number 11..... | 35.00 |

MISCELLANEOUS EXPENDITURES—CONTINUED.

| Date of warrant. | No. of warrant. | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|------------------|-----------------|---|---|---------|
| 1881. | | | | |
| Nov. | 23 | 86 D. S. P. Michael..... | Publishing joint resolution, number 11..... | 35.00 |
| Nov. | 23 | 87 W. H. Needham..... | Publishing joint resolution, number 11..... | 35.00 |
| Nov. | 23 | 88 Manchester Press..... | Publishing joint resolution, number 11..... | 10.00 |
| Nov. | 23 | 94 W. V. Lucas..... | Executive Council, visit Ft. Madison..... | 2.50 |
| Nov. | 26 | 96 Edward Harris..... | Filing stamp, Secretary of State..... | 5.00 |
| Nov. | 28 | 107 Edward Harris..... | One stamp, Executive office..... | 34.00 |
| Dec. | 1 | 157 John Shanley..... | Seventeen days' labor, side walk, etc..... | 1.50 |
| Dec. | 7 | 208 Capital Publishing Company..... | Printing..... | 1.00 |
| Dec. | 7 | 209 American Express Company..... | Express charges, Railroad Commissioners..... | 28.05 |
| Dec. | 7 | 210 Mills & Co..... | Stationery..... | 4.20 |
| Dec. | 7 | 211 American Express Company..... | Express charges..... | 218.20 |
| Dec. | 7 | 212 Des Moines postoffice..... | Postage stamps and envelopes..... | 20.00 |
| Dec. | 7 | 213 R. L. Chase..... | Extra work, Auditor's office..... | 83.50 |
| Dec. | 7 | 214 Parrott & Girton..... | Five blank books for General Assembly..... | 35.00 |
| Dec. | 7 | 215 Perkins Bros..... | Publishing joint resolution, number 8..... | 9.80 |
| Dec. | 7 | 216 Rosellen & Dings..... | Eighteen feet gas tubing and labor..... | 2.00 |
| Dec. | 7 | 217 H. C. Hansen..... | Floor brush..... | 9.50 |
| Dec. | 7 | 218 Capital City Ice Company..... | Ice bill..... | 17.50 |
| Dec. | 17 | 297 Grace Gibson..... | Ten days' cleaning Hall Representatives..... | 30.00 |
| Dec. | 17 | 301 Republican Publishing Company..... | Publishing joint resolution..... | 187.00 |
| Dec. | 17 | 302 Redhead, Wellslager & Co..... | Stationery..... | 113.62 |
| Dec. | 17 | 303 H. F. Getchell & Sons..... | Bill of lumber..... | 5.00 |
| Dec. | 17 | 304 P. Paterson..... | Repairing chairs..... | 3.40 |
| Dec. | 17 | 305 United States Express Company..... | Express charges..... | 41.55 |
| Dec. | 17 | 306 Capital City Gas Company..... | Gas bill..... | 56.00 |
| Dec. | 31 | 418 Andrew DeBerry..... | Twenty-eight days' labor on legislative halls..... | 8.00 |
| Dec. | 31 | 419 I. N. Hartzell..... | Four days' labor on legislative halls..... | |
| 1882. | | | | |
| Dec. | 31 | 420 Grace Gibson..... | Eight days scrubbing legislative halls..... | 14.00 |
| Dec. | 31 | 421 John Shanley..... | 27 days labor, carpenter work and painting legislative halls..... | 54.00 |
| Dec. | 31 | 429 Western Telephone Company..... | Rental telephone for December, 1882..... | 13.00 |
| Dec. | 31 | 430 Lederer, Strauss & Co..... | Twenty-four pieces cord edge ribbon..... | 5.40 |
| Dec. | 31 | 431 Redhead, Wellslager & Co..... | One gross pens for Judge Beck..... | .75 |
| Dec. | 31 | 432 J. G. Rounds..... | Paying war and defense bonds in New York City..... | 50.00 |
| Dec. | 31 | 433 J. D. McGarraugh..... | Hauling fifty-one loads books and papers..... | 12.75 |
| Dec. | 31 | 434 J. D. McGarraugh..... | Hauling fifty-three loads books and papers..... | 13.25 |
| Dec. | 31 | 435 C. B. Worthington..... | Clerk in Executive office..... | 100.00 |
| Dec. | 31 | 436 C. B. Worthington..... | Clerk for Railroad Commissioners..... | 20.75 |
| 1882. | | | | |
| Jan. | 3 | 462 Des Moines post-office..... | Postage and box rent..... | 78.01 |
| Jan. | 3 | 463 I. N. Hartsell..... | One and one-half days labor..... | 3.00 |
| Jan. | 3 | 464 H. P. Hobbs..... | Repairing clocks..... | 3.00 |
| Jan. | 3 | 465 Dennis Burns..... | Blacking three stoves..... | 2.60 |
| Jan. | 4 | 515 Western Union Telegraph Company..... | Messages in December..... | 16.01 |
| Jan. | 4 | 516 Entwistle & O'Dea..... | Stove pipe, ash pan, labor, etc..... | 13.00 |
| Jan. | 5 | 528 Carter & Hussey..... | Two blank books, Auditor's office..... | 31.00 |
| Jan. | 10 | 580 J. S. Cameron..... | Services rendered Railroad Commission..... | 224.98 |
| Jan. | 10 | 581 Peter A. Dey..... | Expenses examining railroads of State..... | 295.00 |
| Jan. | 10 | 582 A. R. Anderson..... | Expenses on trip to look after coal supply..... | 28.10 |
| Jan. | 10 | 583 M. C. Woodruff..... | Expenses inspection railroads and bridges..... | 298.20 |
| Jan. | 11 | 601 Edward Entwistle..... | For four days labor..... | 12.00 |
| Jan. | 11 | 602 Farren Olmstead..... | For firing cannon December 28, 1881..... | 9.25 |
| Jan. | 11 | 603 Capital City Gas Company..... | Gas bill, December, 1881..... | 51.30 |
| Jan. | 11 | 604 Chicago, Rock & Pacific R. R. Co..... | Freight on books to Iowa City..... | 1.15 |
| Jan. | 11 | 605 Capital Publishing Company..... | Two hundred and forty circulars, Auditor of State..... | 2.50 |
| Jan. | 11 | 606 C. H. Ward..... | One comb and two brushes..... | 3.25 |
| Jan. | 11 | 607 Edward Mumm..... | Clerical services, State Auditor..... | 25.00 |
| Jan. | 13 | 634 E. G. Morgan..... | Extra services, Railroad Commissioners..... | 28.40 |
| Jan. | 13 | 635 Chas. E. Risser..... | Forty yards crash @ 12½c..... | 5.00 |
| Jan. | 13 | 636 J. W. Chaffin..... | Publication joint resolution, number 8..... | 30.00 |
| Jan. | 13 | 637 American Express Company..... | Express charges, December, 1881..... | 1.25 |
| Jan. | 13 | 638 The Hawkeye Company..... | Publishing locals..... | 21.00 |
| Jan. | 13 | 639 Gray & Billings..... | Publication joint resolution, number 8..... | 42.00 |
| Jan. | 13 | 640 Andrew De Berry..... | Twelve days services, extra janitor..... | 24.00 |
| Jan. | 13 | 641 Grace Gibson..... | Three days cleaning halls..... | 5.25 |
| Jan. | 13 | 642 John Shanley..... | Thirteen days labor, extra janitor..... | 26.00 |
| Jan. | 18 | 651 J. R. Davidson, Sheriff..... | Insane commission, Catherine Loving..... | 2.00 |

MISCELLANEOUS EXPENDITURES—CONTINUED.

| Date of warrant. | No. of warrant. | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|------------------|-----------------|--------------------------------|--|----------|
| 1882. | | | | |
| Jan. 18 | 652 | A. O. Pitcher, M. D. | Insane Commission, Catharine Loving. | \$ 10.00 |
| Jan. 18 | 653 | R. Ambler, Attorney. | Insane Commission, Catharine Loving. | 10.00 |
| Jan. 18 | 654 | P. Jericho. | Insane Commission, Catharine Loving. | 10.00 |
| Jan. 19 | 660 | Annie Palmer. | Labor in Auditor's office, six days. | 12.00 |
| Jan. 24 | 795 | S. B. Sanger. | Fourteen boxes pens. | 21.00 |
| Jan. 25 | 800 | Lizzie Christ. | Twenty days' recording Auditor's report. | 30.00 |
| Jan. 25 | 801 | Capital Publishing Company. | Printing 500 postal cards and 1,500 posters. | 3.25 |
| Jan. 25 | 803 | Rosellen & Dings. | Portable gas lamp and repairs. | 4.50 |
| Jan. 25 | 804 | Western Telephone Company. | Rental telephone for January, 1882. | 13.00 |
| Jan. 25 | 805 | Redhead, Wellslager & Co. | Fifty-one and one-half reams legal cap. | 126 17 |
| Jan. 25 | 806 | Merrill & Keeney. | Curtain fixtures, etc. | 37.90 |
| Jan. 27 | 822 | L. Trowbridge. | Fifty-one and one-half cords wood. | 283.25 |
| Feb. 4 | 914 | J. D. McGarraugh. | One month's hauling. | 15.00 |
| Feb. 4 | 915 | Railroad Gazette. | Subscription for 1882. | 8.20 |
| Feb. 4 | 916 | W. P. Norris. | Four and one-fifth cords wood. | 25.20 |
| Feb. 4 | 917 | James R. Crawshaw. | Nine hours' work on map frame and material. | 3.25 |
| Feb. 4 | 918 | United States Express Company. | Express charges. | 1.55 |
| Feb. 4 | 919 | United States Express Company. | Express charges. | 2.35 |
| Feb. 4 | 920 | L. Harbach. | Carpets, etc. | 175.38 |
| Feb. 4 | 921 | Redhead, Wellslager & Co. | One Emerson File. | 1.00 |
| Feb. 4 | 922 | Chas. E. Risser. | Five yards ribbon. | .50 |
| Feb. 4 | 923 | Goldstone & Redstone. | Fifteen and one-half yards flannel. | 2.33 |
| Feb. 4 | 924 | Capital Publishing Company. | Fifteen hundred slips. | 2.00 |
| Feb. 4 | 925 | Western Lithograph Company. | Blanks and 1,000 skeleton maps. | 53.00 |
| Feb. 4 | 926 | Des Moines post-office. | Box rent. | 1.00 |
| Feb. 4 | 927 | Loughran & Hillis. | Repairs at Arsenal. | 17.50 |
| Feb. 8 | 1023 | Matt Parrott. | Blanks and blank books. | 171.85 |

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| Feb. 8 | 1025 | Washington Press. | Publishing joint resolution, number 8. | 28.00 |
| Feb. 8 | 1026 | C. H. Ward. | Brooms, dusters, glass, etc. | 17.25 |
| Feb. 8 | 1028 | Des Moines post-office. | Postage stamps and envelopes. | 378.80 |
| Feb. 8 | 1029 | Redhead, Wellslager & Co. | Stationery. | 12.05 |
| Feb. 8 | 1030 | W. H. Fleming. | Services Executive office. | 60.00 |
| Feb. 11 | 1226 | Walters & Garver. | Twenty-five bushels coal. | 3.50 |
| Feb. 11 | 1227 | Capital City Gas Company. | Gas bill, January, 1882. | 65.30 |
| Feb. 11 | 1228 | J. C. Stoughton. | Straps for House doors. | 1.40 |
| Feb. 11 | 1229 | H. F. Getchell & Sons. | Lumber bill. | 3.36 |
| Feb. 14 | 1238 | R. A. Palmer. | Sixteen days' clerical work, Auditor's office. | 32.00 |
| Feb. 21 | 1299 | Lizzie Christ. | Twenty days' work, Auditor's office. | 40.00 |
| Feb. 21 | 1300 | George Rackey. | Sawing and piling fifty-eight cords wood. | 48.00 |
| Feb. 21 | 1301 | W. C. Norris. | Two cords dry wood. | 12.00 |
| Feb. 21 | 1302 | Redhead, Wellslager & Co. | Stationery. | 42.87 |
| Feb. 21 | 1303 | Western Telephone Company. | Rental telephone for February, 1882. | 13.00 |
| Feb. 21 | 1304 | F. M. Mills. | Rent room, Board of Health. | 62.50 |
| Feb. 25 | 1358 | Mills & Co. | Stationery. | 122.15 |
| Feb. 25 | 1359 | Capital Publishing Company. | Two hundred and fifty insurance certificates. | 2.50 |
| March 7 | 1480 | J. D. McGarraugh. | Hauling books and paper. | 15.00 |
| March 7 | 1481 | Bolton Bros. | Bill hardware. | 48.67 |
| March 7 | 1482 | United States Express Company. | Express charges. | 1.50 |
| March 7 | 1484 | Redhead, Wellslager & Co. | Four reams twenty-five pound cover paper. | 17.00 |
| March 7 | 1483 | Dubuque Times. | Publishing laws. | 2.00 |
| March 7 | 1485 | United States Express Company. | Express charges. | .85 |
| March 13 | 1562 | Western Union Telegraph Comp'y. | Messages in January, 1882. | 14.99 |
| March 13 | 1563 | Republican Printing Company. | Publishing laws. | 6.67 |
| March 13 | 1564 | American Express Company. | Express charges. | 8.92 |
| March 13 | 1565 | Holland & New. | Sizing and varnishing maps. | 2.50 |
| March 13 | 1566 | Capital City Gas Company. | Gas bill, February, 1882. | 41.45 |
| March 13 | 1567 | Redhead, Wellslager & Co. | Stationery. | 41.60 |
| March 13 | 1568 | Redhead, Wellslager & Co. | Stationery. | 18.50 |
| March 21 | 1815 | W. H. Fleming. | Services Executive office. | 150.00 |
| March 25 | 1926 | M. Stalker. | Expenses examining diseased horses. | 10.72 |
| March 25 | 1927 | Mills & Co. | Blanks and blank books. | 85.94 |
| March 25 | 1928 | Mary Young. | Clerk for Secretary State. | 25.00 |
| March 25 | 1929 | Buffon Walker. | One month's work, railroad report. | 75.00 |
| March 25 | 1930 | Redhead, Wellslager & Co. | Stationery. | 116.93 |
| March 25 | 1931 | H. F. Getchell & Sons. | Lumber bill. | 15.86 |
| March 25 | 1932 | E. H. Conger. | Expenses Conger and Lucas to Ft. Madison. | 12.85 |

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MISCELLANEOUS EXPENDITURES—CONTINUED.

| Date of warrant. | No. of warrant. | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|------------------|-----------------|---------------------------------|---|---------|
| 1882. | | | | |
| March 25 | 1933 | Chas. E. Risser..... | Three yards forty-six inch duck..... | \$.75 |
| March 25 | 1934 | W. A. Reed & Co..... | One half hide tap leather..... | 7.25 |
| March 25 | 1935 | Geo. W. Baker..... | Soap, brooms and pail for General Assembly..... | 20.65 |
| March 25 | 1936 | Western Telephone Company..... | Rental telephones for March..... | 13.00 |
| March 25 | 1937 | Journal Printing Company..... | Publishing laws..... | 4.66 |
| March 25 | 1938 | Perkins Bros..... | Publishing laws..... | 4.67 |
| March 25 | 1939 | S. A. Ayers & Co..... | Lamp chimneys and tumblers..... | 8.60 |
| March 25 | 1940 | Shea, Smith & Co..... | Three dozen impression books..... | 90.65 |
| March 25 | 1941 | Mills & Co..... | Law books, Railroad Commission..... | 245.25 |
| March 25 | 1942 | Frank Thurber..... | Balance due as janitor..... | 57.60 |
| March 25 | 1943 | Ed. Entwistle..... | Balance due as janitor..... | 57.60 |
| March 25 | 1944 | N. H. Brookovur..... | Balance due as janitor..... | 57.60 |
| March 25 | 1945 | C. A. Ryden..... | Balance due as janitor..... | 57.60 |
| March 25 | 1946 | D. A. Scales..... | Balance due as janitor..... | 57.60 |
| March 25 | 1947 | W. T. Haywood..... | Stationery, General Assembly..... | 38.95 |
| March 30 | 1990 | Hammer & Co..... | Freight on books and paper..... | 8.25 |
| March 30 | 1991 | Western Lithograph Company..... | Letter-heads, Auditor..... | 47.00 |
| March 30 | 1992 | Mills & Co..... | Letter-heads, Land office..... | 8.00 |
| March 30 | 1993 | M. C. Woodruff..... | Expenses, Chicago and Milwaukee..... | 14.85 |
| March 30 | 1994 | J. A. T. Hull..... | To postage stamps from notaries..... | 23.68 |
| March 30 | 1995 | W. V. Lucas..... | To postage stamps received as fees..... | 9.50 |
| March 31 | 2042 | James O'Mera..... | Messenger, Executive office, twenty-seven days..... | 40.50 |
| March 31 | 2045 | American Express Company..... | Express charges..... | 5.25 |
| March 31 | 2046 | J. D. McGarraugh..... | Hauling books and paper..... | 15.00 |
| March 31 | 2047 | American Express Company..... | Express charges, books, etc..... | 2.45 |
| March 31 | 2048 | American Express Company..... | Express charges, books, etc..... | 16.20 |
| April 1 | 2099 | Des Moines post-office..... | Postage stamps and envelopes..... | 235.50 |

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| April 6 | 2146 | J. W. Akers..... | Expenses National Convention State Superintendents..... | 61.50 |
| April 6 | 2147 | Norman Lichty..... | Two feathers and one wisp broom..... | 2.50 |
| April 6 | 2148 | United States Express Company.. | Express charges..... | 20.35 |
| April 6 | 2149 | Clarinda Herald Printing Company | Publishing laws..... | 2.00 |
| April 6 | 2150 | C. H. Ward & Co..... | To mdse..... | 1.25 |
| April 6 | 2151 | Western Union Telegraph Comp'y. | Messages in March..... | 8.42 |
| April 6 | 2160 | R. C. Taylor..... | Repairing clocks, Senate and House..... | 5.00 |
| April 28 | 2284 | J. A. T. Hull..... | Expenses to Washington (census)..... | 97.50 |
| April 28 | 2285 | B. R. Sherman..... | Expenses to Washington (census)..... | 94.00 |
| May 3 | 2358 | F. E. Dapron..... | Upholstering five chairs, Executive office..... | 25.75 |
| May 3 | 2362 | Thos. L. Smith..... | Calcing Executive office..... | 5.50 |
| May 3 | 2366 | Western Union Telegraph Comp'y. | Messages in April..... | 11.10 |
| May 3 | 2367 | Western Lithograph Company..... | Ten thousand letter heads for State Superintendent..... | 82.00 |
| May 3 | 2368 | Western Telephone Company..... | Rental telephone for April..... | 13.00 |
| May 3 | 2369 | Capital City Gas Company..... | Gas bill for March..... | 57.23 |
| May 3 | 2370 | Gus. Smith..... | One case matches..... | 5.10 |
| May 3 | 2371 | American Express Company..... | Express charges..... | 77.10 |
| May 3 | 2372 | American Express Company..... | Express charges..... | 2.25 |
| May 3 | 2373 | United States Express Company..... | Express charges..... | 15.10 |
| May 3 | 2374 | Des Moines post-office..... | Postage stamps and envelopes..... | 532.33 |
| May 3 | 2375 | Chicago & Northwestern R. R. Co. | Freight on books..... | 5.80 |
| May 3 | 2377 | Patton & Neideg..... | Ten and a half pounds Castile soap..... | 1.68 |
| May 3 | 2378 | Carter & Hussey..... | Blank book and ink..... | 19.00 |
| May 3 | 2379 | J. D. McGarraugh..... | Hauling books and paper..... | 15.00 |
| May 3 | 2380 | Davenport Gazette..... | Publishing laws..... | 1.35 |
| May 3 | 2381 | R. S. Finkbine..... | Expense examining Agricultural College buildings..... | 3.85 |
| May 3 | 2382 | The Times-Republican..... | Publishing laws..... | 3.50 |
| May 3 | 2383 | Redhead, Wellslager & Co..... | Stationery..... | 36.20 |
| May 3 | 2384 | Capital City Publishing Company.. | One thousand circulars and one thousand envelopes, Treasurer.. | 6.50 |
| May 3 | 2385 | Iowa State Register..... | Printing and publishing laws..... | 226.01 |
| May 3 | 2386 | Matt. Parrott..... | Blanks and printing..... | 168.75 |
| May 3 | 2391 | G. H. Moore..... | Eleven and a half days work in State Library..... | 23.00 |
| May 4 | 2428 | United States Express Company..... | Express charges..... | 51.45 |
| May 5 | 2436 | Redhead, Wellslager & Co..... | Stationery..... | 190.14 |
| May 6 | 2448 | George Weaver..... | One day's work with team..... | 2.50 |
| May 17 | 2481 | Western Lithograph Company..... | Material for maps, Railroad Commission..... | 1,166.75 |
| May 17 | 2482 | F. D. Reid..... | Six hundred copies Legislative Manuals..... | 300.00 |
| May 17 | 2483 | A. J. Johnson..... | Grading, filling, and sodding capitol grounds..... | 19.75 |
| May 17 | 2484 | C. B. Parson..... | Sod and hauling..... | 6.25 |

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MISCELLANEOUS EXPENDITURES—CONTINUED.

| Date of warrant | No. of warrant | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|-----------------|----------------|---|--|----------|
| 1882. | | | | |
| May | 17 | 2485 L. Harbach..... | Repairs for offices and furniture..... | \$ 44.94 |
| May | 17 | 2486 Iowa State Journal..... | Publishing laws..... | 1.67 |
| May | 17 | 2487 Des Moines Rubber Stamp Co..... | One set rubber type and pallet..... | 2.30 |
| May | 17 | 2488 Entwistle & O'Dea..... | Two coal hods, \$1.60; wash pan, \$.35; six dust pans, \$1.50; one stove carrier, \$4.00..... | 7.45 |
| May | 17 | 2489 United States Express Company..... | Express charges..... | 2.10 |
| May | 17 | 2490 Capital City Gas Company..... | Gas bill, April..... | 24.00 |
| May | 17 | 2491 Nonpareil Printing Company..... | Publishing laws..... | 7.35 |
| May | 17 | 2493 F. M. Mills..... | Rent for room, State Board Health..... | 67.50 |
| May | 17 | 2494 F. E. Dapron..... | One quart furniture polish..... | 1.00 |
| May | 17 | 2495 Redhead, Wellslager & Co..... | One box envelopes..... | 1.75 |
| May | 17 | 2496 F. J. Parke..... | Preparing and copying tables live stock..... | 20.00 |
| May | 17 | 2497 D. M. Hamlin..... | Copying statistics of manufacturers..... | 6.25 |
| May | 17 | 2498 Wm. C. Ross..... | Work on fence..... | 9.00 |
| May | 24 | 2518 P. Paterson..... | Repairing chairs..... | 3.75 |
| May | 24 | 2519 Western Telephone Company..... | Rental telephones for May..... | 13.00 |
| May | 24 | 2520 Redhead, Wellslager & Co..... | Stationery..... | 45.25 |
| May | 27 | 2547 W. H. Fleming..... | Clerk, Executive office..... | 50.00 |
| June | 1 | 2608 Chamberlain Manufacturing Co..... | One perfection check protector..... | 20.00 |
| June | 2 | 2626 J. D. McGarraugh..... | Hauling books and paper..... | 15.00 |
| June | 3 | 2632 W. H. Fleming..... | Services, Secretary State office..... | 90.00 |
| June | 6 | 2656 American Express Company..... | Express charges..... | 81.15 |
| June | 6 | 2657 Redhead, Wellslager & Co..... | Six dozen scratch books..... | 12.00 |
| June | 6 | 2658 Callahan & Co..... | Law of Corporations, "Boone"..... | 3.00 |
| June | 6 | 2659 J. K. & W. H. Gilchrist..... | Lumber bill..... | 10.76 |
| June | 8 | 2697 Mills & Co..... | Printing and stationery..... | 65.00 |
| June | 8 | 2698 Parrott & Girton..... | Blank books..... | 23.50 |

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|------|----|--|---|----------|
| June | 8 | 2699 United States Express Company..... | Express charges..... | 49.45 |
| June | 8 | 2700 C. H. Ward & Co..... | Dusters, sponges, soap, etc..... | 25.25 |
| June | 12 | 2720 Jno. H. Perry..... | Publishing laws..... | 1.35 |
| June | 12 | 2721 Iowa State Leader..... | Publishing laws..... | 149.43 |
| June | 12 | 2722 Hammer & Co..... | Freight on paper..... | .95 |
| June | 20 | 2761 Gray's Atlas Company..... | Map for Governor..... | 18.00 |
| June | 20 | 2762 Capital Printing Company..... | Printing..... | 13.75 |
| June | 20 | 2763 Western Lithograph Company..... | Letter heads, Attorney-general..... | 35.00 |
| June | 20 | 2764 L. Harbach..... | For five and two thirds yards linoleum..... | 7.08 |
| June | 20 | 2765 Merrill, Keeney & Co..... | Carpets and carpet sweeper..... | 73.81 |
| June | 20 | 2766 Capital City Gas Company..... | Gas bill for May..... | 17.40 |
| June | 20 | 2767 Redhead, Wellslager & Co..... | Four dozen spools pink tape..... | 18.00 |
| June | 20 | 2768 Western Union Telegraph Comp'y..... | Messages in May..... | 8.68 |
| June | 20 | 2769 Binford & Huff..... | Legal services (Murphy v. McMillan)..... | 50.00 |
| June | 30 | 2880 Ella C. Miles..... | Telephone reports, April, May and June, 1882..... | 7.50 |
| July | 1 | 2899 J. A. T. Hull..... | Postage stamps..... | 88.93 |
| July | 1 | 2900 F. W. Young..... | Work on census, June, 1882..... | 100.00 |
| July | 1 | 2901 Western Telephone Company..... | Rental telephones for June, 1882 (\$13.00)..... | 13.00 |
| July | 1 | 2902 W. H. Fleming..... | Work on census, June, 1882..... | 100.00 |
| July | 1 | 2903 Capital Publishing Company..... | Printing receipts and circulars..... | 22.75 |
| July | 1 | 2904 C. A. Ryden..... | Boxes for packing laws Nineteenth General Assembly..... | 19.35 |
| July | 1 | 2905 American Express Company..... | Express charges..... | 30.80 |
| July | 1 | 2906 Des Moines post-office..... | Postage stamps and envelopes..... | 1,199.51 |
| July | 1 | 2907 Chicago Lumber Company..... | Lumber bill, per Johnson..... | 21.23 |
| July | 1 | 2908 Mills & Co..... | Eleven thousand sheets bond paper..... | 148.50 |
| July | 3 | 2992 Western Union Telegraph Comp'y..... | Messages in June, 1882..... | 9.97 |
| July | 10 | 3042 Geo. H. Gardner..... | Abstract for Attorney-general..... | 5.00 |
| July | 13 | 3087 Capital Publishing Company..... | Printing fifteen hundred envelopes..... | 2.50 |
| July | 13 | 3088 Redhead, Wellslager & Co..... | Stationery..... | 14.17 |
| July | 13 | 3089 Capital City Gas Company..... | Gas bill, June, 1882..... | 8.70 |
| July | 13 | 3090 J. D. McGarraugh..... | Hauling for June..... | 15.00 |
| July | 13 | 3091 C. E. Risser & Bro..... | One and two thirds yards oil cloth..... | .80 |
| July | 13 | 3092 United States Express Company..... | Express charges on books..... | 14.95 |
| July | 13 | 3093 Mills & Co..... | Press work on report..... | 259.81 |
| July | 13 | 3094 E. H. Conger..... | Expenses Executive Council to Independence and Ft. Madison..... | 31.85 |
| July | 27 | 3193 Garfield Plumbing Company..... | One awning for library..... | 5.00 |
| July | 27 | 3194 Baker Bros..... | One box matches..... | 5.75 |
| July | 27 | 3195 Redhead, Wellslager & Co..... | Stationery..... | 34.18 |
| July | 27 | 3196 L. Harbach..... | Ten and two thirds yards linoleum..... | 13.33 |

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MISCELLANEOUS EXPENDITURES—CONTINUED.

| Date of warrant. | No. of warrant. | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|------------------|-----------------|-------------------------------------|--|----------|
| 1882. | | | | |
| July 27 | 3197 | A. V. & H. W. Poor..... | Poor's Manuals of the railroads of the United States..... | 5.00 |
| July 27 | 3198 | J. R. Crawshaw..... | Carpenter work for Railroad Commissioners..... | 16.00 |
| July 27 | 3199 | Wm. N. Ray..... | Cleaning house for Railroad Commissioners..... | 10.00 |
| July 27 | 3200 | Pioneer Coal Company..... | Four thousand pounds Lehigh coal, arsenal..... | 24.00 |
| July 28 | 3201 | City of Des Moines..... | Grading Governor's square and sidewalks..... | 480.00 |
| July 28 | 3217 | Mills & Abdill..... | Seventeen and a half reams extra superior..... | 80.50 |
| July 28 | 3218 | J. H. Hohberger..... | Eleven store boxes..... | 2.75 |
| July 31 | 3266 | F. W. Young..... | Work on census in July, 1882..... | 100.00 |
| July 31 | 3268 | W. H. Fleming..... | Work on census in July, 1882..... | 100.00 |
| July 31 | 2279 | J. A. T. Hull..... | Postage stamps from notaries..... | 29.00 |
| Aug. 3 | 3318 | Capital Publishing Company..... | Printing one thousand envelopes..... | 1.75 |
| Aug. 3 | 3359 | Iowa State Register..... | To two hundred lists institutes, State Superintendent..... | 1.00 |
| Aug. 3 | 3360 | Ella C. Miles..... | Telephone report for July..... | 2.50 |
| Aug. 8 | 3372 | B. R. Sherman..... | Postage stamps received for fees..... | 17.59 |
| Aug. 10 | 3392 | United States Express Company..... | Express charges..... | 5.75 |
| Aug. 10 | 3393 | J. D. McGarraugh..... | Hauling books and paper..... | 15.00 |
| Aug. 10 | 3395 | Rollins & Langan..... | One hundred and five pounds M, 24x36..... | 9.87 |
| Aug. 10 | 3396 | Mills & Co..... | Stationery and printing..... | 54.00 |
| Aug. 10 | 3397 | L. Harbach..... | Carpets and chair s..... | 64.25 |
| Aug. 10 | 3398 | Capital City Gas Company..... | Gas bill for July, 1882..... | 11.10 |
| Aug. 11 | 3399 | Western Union Telegraph Comp'y..... | Messages in July..... | 17.80 |
| Aug. 15 | 3403 | Western Lithograph Company..... | Printing maps for Railroad Commission..... | 1,000.00 |
| Aug. 16 | 3420 | F. W. Young..... | Work on census, half month in August..... | 50.00 |
| Aug. 5 | 2426 | American Express Company..... | Express charges..... | 4.95 |
| Sept. 5 | 3534 | W. H. Fleming..... | Work on census, August..... | 100.00 |
| Sept. 5 | 3535 | F. W. Young..... | Work on census, half August..... | 50.00 |
| Sept. 12 | 3627 | J. D. McGarraugh..... | Hauling books and paper..... | 15.00 |

BIENNIAL REPORT.

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| Sept. 12 | 3625 | H. O. Kimball..... | Two copies report international cotton exposition..... | 6.00 |
| Sept. 12 | 3626 | Western Telephone Company..... | Rental telephone for August..... | 13.00 |
| Sept. 12 | 3628 | L. Harbach..... | Set castors, piece leather and four pounds tow..... | 1.85 |
| Sept. 12 | 3629 | Western Union Telegraph Company..... | Messages in August..... | 14.27 |
| Sept. 12 | 3630 | Belle Wisner..... | Report telephone calls night watchman..... | 2.50 |
| Sept. 12 | 3631 | Carter & Hussey..... | Stationery..... | 13.90 |
| Sept. 12 | 3632 | Mills & Co..... | Rent room, State Board Health..... | 77.50 |
| Sept. 12 | 3633 | Hammer & Co..... | Freight on one piece statuary..... | .85 |
| Sept. 12 | 3634 | Drake & Stephenson..... | Varnish, gasoline, etc..... | 4.75 |
| Sept. 12 | 3635 | United States Express Company..... | Express charges..... | 3.55 |
| Sept. 12 | 3636 | C. E. Risser..... | Three yards canvass and three yards muslin..... | 1.35 |
| Sept. 12 | 3637 | C. Roysden..... | Four keys..... | 1.00 |
| Sept. 12 | 3638 | Redhead, Wellslager & Co..... | Stationery..... | 55.31 |
| Sept. 12 | 3639 | J. P. Bushnell & Co..... | Six directories..... | 18.00 |
| Sept. 13 | 3642 | Carter & Hussey..... | Five thousand life insurance certificates..... | 82.00 |
| Sept. 13 | 3643 | Western Lithograph Company..... | Lithographing for Railroad Commissioners..... | 170.00 |
| Sept. 13 | 3644 | A. J. Lindsey..... | Dinners for Indians, per Governor..... | 8.00 |
| Sept. 15 | 3656 | Capital Publishing Company..... | Printing for Superintendent Public Instruction..... | 12.00 |
| Sept. 26 | 3684 | Iowa Central Coal Company..... | Thirty tons coal..... | 270.00 |
| Sept. 26 | 3685 | Western Telephone Company..... | Rental telephones for July..... | 13.00 |
| Sept. 26 | 3686 | Capital City Gas Company..... | Gas bill for August..... | 10.80 |
| Sept. 26 | 3687 | Mills & Co..... | Stationery..... | 62.50 |
| Sept. 26 | 3689 | Park C. Wilson..... | Express charges..... | 4.25 |
| Sept. 26 | 3690 | Mills & Abdill..... | Stationery..... | 77.80 |
| Sept. 26 | 3691 | Matt Parrott..... | Blanks and blank books..... | 69.00 |
| Sept. 26 | 3692 | J. A. T. Hull..... | Ribbon, Osgood & Co..... | 1.00 |
| Sept. 26 | 3694 | Lederer, Strauss & Co..... | Piece gros grain ribbon..... | 2.50 |
| Sept. 26 | 3695 | John Beckwith..... | Stamps and envelopes..... | 380.44 |
| Sept. 26 | 3696 | L. Harbach..... | One book-case, Board of Health..... | 50.00 |
| Oct. 3 | 3825 | F. W. Young..... | Work on census in September..... | 100.00 |
| Oct. 3 | 3830 | R. L. Chase..... | Making railroad tax certificates..... | 8.00 |
| Oct. 3 | 3831 | W. H. Fleming..... | Work on census in September..... | 100.00 |
| Oct. 4 | 3838 | Belle Wisner..... | Telephone report, night watchman calls..... | 2.50 |
| Oct. 4 | 3839 | J. D. McGarraugh..... | Hauling books and paper..... | 15.00 |
| Oct. 4 | 3840 | Redhead, Wellslager & Co..... | Stationery..... | 43.60 |
| Oct. 4 | 3841 | Western Union Telegraph Company..... | Messages in September..... | 7.04 |
| Oct. 4 | 3842 | American Express Company..... | Express charges..... | 19.35 |
| Oct. 4 | 2843 | United States Express Company..... | Express charges..... | 14.05 |
| Oct. 4 | 3892 | W. S. Smith..... | One and one fourth days work, old capitol..... | 2.50 |

1888.]

AUDITOR OF STATE.

MISCELLANEOUS EXPENDITURES—CONTINUED.

| Date of warrant. | No. of warrant. | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|------------------|-----------------|--|--|-----------|
| 1882. | | | | |
| Oct. | 30 | 4035 F. W. Young..... | Work on census in October..... | \$ 100.00 |
| Nov. | 1 | 4083 W. H. Fleming..... | Work on census in October..... | 100.00 |
| Nov. | 14 | 4144 Thomas Murray..... | Surveying and platting island, township 78, range 3..... | 18.00 |
| Nov. | 14 | 4145 M. J. Rholf..... | Surveying and platting island, township 78, range 3..... | 8.00 |
| Nov. | 14 | 4146 C. S. Watkins..... | Surveying and platting island, township 78, range 3..... | 8.00 |
| Nov. | 14 | 4147 S. P. Bryant..... | Surveying and platting island, township 78, range 3..... | 8.00 |
| Nov. | 14 | 4148 Western Telephone Company..... | Rental telephones for September and October..... | 28.00 |
| Nov. | 14 | 4151 Jno. M. Campbell..... | Work on census..... | 13.00 |
| Nov. | 14 | 4152 W. A. King..... | Work on census..... | 22.50 |
| Nov. | 14 | 4153 Thos. J. Walker..... | Work on census..... | 50.00 |
| Nov. | 14 | 4153 Jas. H. Wardle..... | Work on census..... | 65.00 |
| Nov. | 14 | 4155 Belle Wisner..... | Telephone report, night watchman calls..... | 2.50 |
| Nov. | 14 | 4156 Matt Parrott..... | Binding and blanks..... | 23.00 |
| Nov. | 14 | 4157 Loughran & Hillis..... | Repairing gun carriage, arsenal..... | 7.15 |
| Nov. | 14 | 4158 Western Union Telegraph Comp'y..... | Messages in October..... | 14.21 |
| Nov. | 14 | 4159 S. A. Ayres & Co..... | Cuspidores and soap dish..... | 5.00 |
| Nov. | 14 | 4160 Capital City Gas Company..... | Gas bill, September and October..... | 53.70 |
| Nov. | 14 | 4161 John Beckwith..... | Stamps and envelopes..... | 65.20 |
| Nov. | 14 | 4162 Mills & Co..... | Ruling blanks..... | 24.00 |
| Nov. | 14 | 4163 C. H. Ward..... | Paints and oils..... | 14.95 |
| Nov. | 14 | 4164 Western Lithograph Company..... | Letter heads, Attorney-general and Clerk..... | 75.00 |
| Nov. | 14 | 4165 United States Express Company..... | Express charges..... | 18.35 |
| Nov. | 14 | 4167 F. M. Mills..... | Rent of room for Board of Health..... | 77.50 |
| Nov. | 14 | 4168 J. D. McGarraugh..... | Hauling books and paper..... | 15.00 |
| Nov. | 14 | 4169 Redhead, Wellslager & Co..... | Stationery..... | 38.80 |
| Nov. | 14 | 4170 Baker Bros..... | One dozen blacking..... | 1.50 |
| Nov. | 14 | 4171 John Beckwith..... | Postage stamps and envelopes..... | 17.30 |

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| Nov. | 16 | 4189 American Express Company..... | Express charges..... | 17.15 |
| Nov. | 16 | 4196 Pioneer Coal Company..... | Twelve tons of coal, arsenal..... | 114.00 |
| Nov. | 16 | 4197 Redhead, Wellslager & Co..... | One letter press..... | 6.50 |
| Nov. | 16 | 4198 W. V. Lucas..... | Postage stamps, from fees..... | 6.80 |
| Nov. | 17 | 4207 F. E. Dapron..... | Repairing chair..... | 1.00 |
| Nov. | 29 | 4275 Baker & Haynes..... | Legal services for Mine Inspector..... | 10.00 |
| Nov. | 29 | 4278 W. H. Fleming..... | Work on census..... | 100.00 |
| Nov. | 29 | 4279 J. D. McGarraugh..... | Hauling books and paper..... | 15.00 |
| Nov. | 29 | 4280 W. A. Munson..... | Five hours work, census..... | 1.25 |
| Nov. | 29 | 4281 J. A. T. Hull..... | Postage stamps from fees..... | 19.12 |
| Nov. | 29 | 4282 City of Des Moines..... | Building sidewalk..... | 182.00 |
| Nov. | 29 | 4283 American Express Company..... | Express charges..... | 140.25 |
| Nov. | 29 | 4284 American Express Company..... | Express charges..... | 88.75 |
| Nov. | 29 | 4285 Patten & Neidig..... | Soap and stove polish..... | 2.05 |
| Nov. | 29 | 4286 Capital City Ice Company..... | Ice bill, October and November..... | 56.30 |
| Nov. | 29 | 4287 Barquist & Nelson..... | One slop pail and seven and a quarter pounds zinc..... | 1.75 |
| Dec. | 2 | 4349 A. D. Littieton..... | Sheriff's fees, State of Iowa vs. J. Wischart..... | 75.65 |
| Dec. | 4 | 4363 M. Jacobs..... | Two great gross pens..... | 60.00 |
| Dec. | 4 | 4364 Culver, Page & Hoyne..... | Mdse. per bill..... | 76.50 |
| Dec. | 4 | 4365 P. Halehan..... | Hauling stone..... | 3.50 |
| Dec. | 4 | 4366 Western Union Telegraph Comp'y..... | Messages in November..... | 6.72 |
| Dec. | 4 | 4367 Capital Publishing Company..... | Two thousand labels..... | 2 00 |
| Dec. | 4 | 4368 Redhead, Wellslager & Co..... | Six and a half pounds hemp twine..... | 1.43 |
| Dec. | 11 | 4415 United States Express Company..... | Express charges..... | 144.65 |
| Dec. | 19 | 4446 Entwistle & O'Dea..... | Repairing stoves..... | 11.65 |
| Dec. | 19 | 4447 Iowa State Register..... | Forty copies argument Attorney General, Amendment case..... | 27.00 |
| Dec. | 19 | 4448 Capital City Gas Company..... | Gas bill, November..... | 40.60 |
| Dec. | 19 | 4449 Chicago Lumber Company..... | Lumber bill..... | 19.04 |
| Dec. | 19 | 4450 Redhead, Wellslager & Co..... | Two reams 26x40 news, cut and bricked..... | 12.00 |
| Dec. | 19 | 4451 A. C. Moun.t..... | One dozen brooms for Johnson..... | 4.00 |
| Dec. | 19 | 4452 Western Telephone Company..... | Rental, telephone for November and December..... | 28.00 |
| Dec. | 19 | 4453 W. T. Hammond..... | Clerk State Board Canvassers..... | 10.00 |
| Dec. | 19 | 4454 R. L. Clarke..... | Clerk State Board Canvassers..... | 10.00 |
| Dec. | 19 | 4462 United States Express Company..... | Express charges..... | .70 |
| Dec. | 19 | 4463 James Burgess..... | Janitor to Railroad Commissioners..... | 150.00 |
| Dec. | 27 | 4511 John Beckwith..... | Postage stamps and envelopes..... | 619.68 |
| Dec. | 27 | 4512 Baker Bros..... | One case matches..... | 5.60 |
| Dec. | 30 | 4562 Wm. H. Fleming..... | Work on census in December..... | 100.00 |

MISCELLANEOUS EXPENDITURES—CONTINUED.

| Date of War. | No. of War. | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|--------------|-------------|--------------------------------------|---|---------|
| 1883. | | | | \$ |
| Jan. | 2 | 4583 Robt. McNulty | Freight charges | 22.65 |
| Jan. | 4 | 4635 J. D. McGarraugh | Hauling books and paper | 15.00 |
| Jan. | 4 | 4636 Bolton Bros. | Bill hardware | 43.10 |
| Jan. | 4 | 4637 F. Olmsted | Expense firing State salute | 11.95 |
| Jan. | 4 | 4638 J. A. T. Hull | Stamps received as fees | 9.00 |
| Jan. | 4 | 4639 L. Harbach | Roll wire and nails | 1.40 |
| Jan. | 4 | 4640 Merrill, Keeney & Co. | Fifty-three yards carpet paper | 2.65 |
| Jan. | 4 | 4641 Western Union Telegraph Company | Messages in December, 1882 | 4.80 |
| Jan. | 4 | 4642 J. A. T. Hull | Freight on books | 1.00 |
| Jan. | 4 | 4643 United States Express Company | Express charges | 60.25 |
| Jan. | 25 | 4857 American Express Company | Express charges | 47.65 |
| Jan. | 25 | 4862 Goldstone & Redstone | Five yards muslin and eight yards flax | 2.95 |
| Jan. | 25 | 4863 Pratt, Warren & Craig | One giant nail puller | 2.50 |
| Jan. | 25 | 4864 Gust. Newlen | Repairing furniture | 2.25 |
| Jan. | 25 | 4865 E. L. Smith, Agent | Express charges, Pacific Express Company | 2.35 |
| Jan. | 25 | 4866 Western Lithograph Company | Letter-heads, Railroad Commission | 8.00 |
| Jan. | 25 | 4867 L. Harbach | Pick-axe, wire and frames | 12.00 |
| Jan. | 25 | 4868 Weaver & Maish | Feather dusters and brushes, Adjutant-general | 6.65 |
| Jan. | 25 | 4869 Capital City Gas Company | Gas bill for December | 49.45 |
| Jan. | 25 | 4870 Jno. Beckwith, P. M. | Postage stamps and envelopes | 534.32 |
| Jan. | 25 | 4871 Western Lithograph Company | Lithographing for Superintendent Public Instruction | 88.00 |
| Jan. | 25 | 4873 Osgood, Harris & Co. | Three and four fifths yards ribbon | 2.28 |
| Jan. | 25 | 4874 Capital Publishing Company | Printing two hundred and fifty postal cards | 1.50 |
| Jan. | 31 | 4915 W. H. Fleming | Work on census in January, 1883 | 100.00 |
| Jan. | 31 | 4930 Mary Young | Work on census | 3.75 |
| Jan. | 31 | 4931 V. H. Olmstead | Work on census | 3.75 |
| Jan. | 31 | 4932 B. F. Keller | Stationery | 38.93 |
| Jan. | 31 | 4933 Redhead, Wellslager & Co. | Stationery | |

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|-------|----|--------------------------------------|--|--------|
| Jan. | 31 | 4934 Jas. H. Wardle | Work on census | 10.00 |
| Jan. | 31 | 4935 Chariton Patriot | One thousand circular sheets | 6.00 |
| Jan. | 31 | 4988 J. D. McGarraugh | Hauling books and paper | 15.00 |
| Feb. | 10 | 4996 W. S. Fisher | Twelve and one half cords dry wood | 68.75 |
| Feb. | 12 | 5002 C. W. Bennett | Dating stamp, Clerk's office | 6.00 |
| Feb. | 12 | 5003 C. W. Bennett | Dating stamp, Treasurer's office | 4.50 |
| Feb. | 12 | 5014 United States Express Company | Express charges | 1.75 |
| Feb. | 12 | 5015 Garfield Plumbing Company | Repairing gas pipe, Auditor's office | 39.08 |
| Feb. | 12 | 5016 United States Express Company | Express charges | 18.95 |
| Feb. | 12 | 5017 Chicago Lumber Company | Bill lumber, per Johnson | 10.00 |
| Feb. | 12 | 5018 Western Union Telegraph Company | Messages in January, 1883 | 6.55 |
| Feb. | 12 | 5019 American Express Company | Express charges | 15.90 |
| Feb. | 12 | 5020 J. L. Brown | Sheriff's fees, Emmett county, service on county auditor | .80 |
| Feb. | 12 | 5023 Mills & Co. | Blanks for Superintendent Public Instruction | 5.10 |
| Feb. | 12 | 5024 Carter & Hussey | Blank books, State Auditor | 33.50 |
| Feb. | 12 | 5026 F. M. Mills | Rent room, State Board of Health | 77.50 |
| Feb. | 13 | 5032 Drake & Stephenson | Paints and oils, per Johnson | 8.85 |
| Feb. | 14 | 5037 John Beckwith, P. M. | One year's subscription Postal Guide | 1.50 |
| Feb. | 15 | 5043 Joseph Clayton | For sawing twelve and one half cords wood | 9.68 |
| Feb. | 16 | 5047 T. E. Dapron | Repairing chairs | 1.00 |
| Feb. | 16 | 5049 Capital Publishing Company | Printing envelopes and circulars | 3.50 |
| Feb. | 16 | 5050 Capital City Gas Company | Gas bill, January | 47.05 |
| March | 1 | 5097 Mary Young | Work on census in February | 80.00 |
| March | 1 | 5103 J. G. Berstler | Clerk for Superintendent Public Instruction | 75.00 |
| March | 1 | 5104 Western Lithograph Company | Two hundred lithograph orders, school fund transfer | 12.00 |
| March | 1 | 5105 Plain Talk Company | Twenty-two hundred letter circulars, Auditor | 11.00 |
| March | 1 | 5108 L. Harbach | Sixty-eight feet rubber strip | 2.20 |
| March | 1 | 5115 J. D. McGarraugh | Hauling books and paper | 15.00 |
| March | 2 | 5124 Goodwin & Parmelee | Cleaning time lock on safe | 6.00 |
| March | 2 | 5130 Parrott & Girton | Blank books (fifteen books) | 254.40 |
| March | 5 | 5139 Neils E. Hansen | Twenty-eight days messenger boy | 28.00 |
| March | 6 | 5142 F. M. Mills | Printing Stock Breeders' Association proceedings | 119.48 |
| March | 6 | 5143 W. H. Fleming | Work on census in February | 100.00 |
| March | 7 | 5145 Mills & Company | Stationery | 64.00 |
| March | 7 | 5146 United States Express Company | Express charges | 18.45 |
| March | 7 | 5147 Wright, Cummins & Wright | Legal services in Orwig cases | 25.00 |
| March | 7 | 5148 Carter & Hussey | Stationery | 13.65 |
| March | 7 | 5149 Redhead, Wellslager & Co. | Stationery | 22.00 |
| March | 7 | 5165 Chicago, R. I. & F. R. R. Co. | Freight on books | .88 |

MISCELLANEOUS EXPENDITURES—CONTINUED.

| Date of warrant. | No. of warrant. | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|------------------|-----------------|-------------------------------------|---|----------|
| 1883. | | | | |
| March 8 | 5166 | L. Harbach..... | Chairs and furniture repairs..... | \$ 16.63 |
| March 12 | 5195 | American Express Company..... | Express charges..... | .95 |
| March 12 | 5196 | C. W. Bennett..... | Rubber stamps for Auditor and Treasurer..... | 6.00 |
| March 12 | 5197 | E. Lewis..... | One hundred and fifty letter circulars, Auditor..... | 3.50 |
| March 12 | 5198 | Western Union Telegraph Comp'y..... | Messages in February..... | 8.10 |
| March 12 | 5199 | United States Express Company..... | Express charges..... | 1.00 |
| March 12 | 5200 | American Express Company..... | Express charges..... | 24.69 |
| March 16 | 5220 | Matt. Parrott..... | Five hundred Stock Breeders' Association Proceedings..... | 148.75 |
| March 16 | 5223 | L. Harbach..... | One book-case, State Board of Health..... | 50.00 |
| March 29 | 5256 | Western Telephone Company..... | Rental telephones, January to April..... | 26.00 |
| March 30 | 5262 | Comparet & Stark..... | Bill of hardware..... | 7.10 |
| March 30 | 5263 | Redhead, Wellslager & Co..... | Stationery..... | 52.00 |
| March 30 | 5268 | J. R. Thomas & Son..... | Bill of hardware..... | 2.45 |
| March 30 | 5269 | Plain Talk Company..... | Printing for Auditor's office..... | 10.25 |
| March 31 | 5277 | J. G. Berstler..... | Clerk Superintendent Public Instruction..... | 100.00 |
| March 31 | 5298 | W. H. Fleming..... | Work on census in March..... | 100.00 |
| March 31 | 5299 | Mary Young..... | Work on census in March..... | 80.00 |
| April 3 | 5361 | J. D. McGarraugh..... | Hauling books and paper..... | 15.00 |
| April 5 | 5392 | United States Express Company..... | Express charges..... | 2.90 |
| April 5 | 5393 | Carter & Hussey..... | One quart ink and letter book, Superintendent Public Instruction..... | 5.00 |
| April 5 | 5394 | Western Union Telegraph Comp'y..... | Messages in March..... | 10.25 |
| April 9 | 5418 | H. Cox..... | Three carpet sweepers..... | 10.50 |
| April 9 | 5419 | John Beckwith, P. M..... | Postage stamps and envelopes..... | 645.16 |
| April 17 | 5493 | A. H. Andrews & Co..... | Three office chairs, Auditor's office..... | 25.50 |
| April 24 | 5508 | J. G. Berstler..... | Clerk to Superintendent Public Instruction..... | 50.00 |
| April 24 | 5513 | Osgood, Harris & Co..... | Twelve bolts ribbon..... | 10.20 |
| April 25 | 5518 | United States Express Company..... | Express charges..... | 2.45 |

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| April 25 | 5520 | Redhead, Wellslager & Co..... | Stationery..... | 421.61 |
| April 25 | 5521 | Glass & Hoover..... | Fifteen copies brief (State of Iowa vs. Kegan)..... | 4.00 |
| April 25 | 5522 | Capital City Gas Company..... | Gas bill, February and March..... | 85.70 |
| April 25 | 5523 | L. Harbach..... | Three set casters for chairs..... | 2.25 |
| April 27 | 5525 | C. O. Mason..... | Two copies Cotton's Portfolios..... | 4.50 |
| April 27 | 5530 | H. Cox..... | One carpet sweeper..... | 3.50 |
| April 30 | 5550 | J. D. McGarraugh..... | Hauling books and paper..... | 15.00 |
| May 1 | 5581 | John Beckwith, P. M..... | Postage stamps and envelopes..... | 169.59 |
| May 1 | 5582 | S. V. Sanger & Co..... | Five gross pens..... | 7.50 |
| May 1 | 5583 | Mary Young..... | Work on census in April..... | 80.00 |
| May 1 | 5584 | W. H. Fleming..... | Work on census in April..... | 100.00 |
| May 1 | 5585 | J. A. T. Hull..... | Postage stamps received as fees..... | 10.50 |
| May 1 | 5586 | Aeres, Blackmar & Co..... | One six quire bank calendar, Auditor..... | 15.00 |
| May 1 | 5587 | Plain Talk Company..... | Printing for Auditor..... | 16.30 |
| May 1 | 5588 | Western Lithograph Company..... | Three thousand letter-heads, Auditor's office..... | 24.00 |
| May 1 | 5589 | Weaver & Maish..... | Four ostrich dusters..... | 8.00 |
| May 1 | 5590 | Redhead, Wellslager & Co..... | Stationery for library..... | 19.70 |
| May 1 | 5591 | Baker Bros..... | One case matches..... | 5.75 |
| May 1 | 5593 | Western Telephone Company..... | Rental telephones..... | 39.00 |
| May 1 | 5594 | F. M. Mills..... | Rent of room for State Board Health..... | 77.50 |
| May 1 | 5598 | Western Telephone Company..... | Rental telephone, Supreme Clerk's office..... | 9.00 |
| May 5 | 5608 | James O'Meara..... | Messenger, twenty-five days..... | 31.25 |
| May 9 | 5658 | Chicago Lumber Company..... | Lumber bill..... | 25.35 |
| May 9 | 5662 | Goldstone & Redstone..... | Six yards flannel and two yards duck..... | 1.90 |
| May 9 | 5663 | L. Harbach..... | Repairs for chairs..... | 1.05 |
| May 9 | 5664 | Western Union Telegraph Company..... | Messages in April..... | 14.88 |
| May 9 | 5665 | United States Express Company..... | Express charges..... | 3.50 |
| May 9 | 5667 | Western Telephone Company..... | Rental telephones..... | 9.00 |
| May 9 | 5668 | H. P. Hobbs..... | Repairing clocks..... | 3.00 |
| May 12 | 5678 | J. G. Berstler..... | Clerk for Superintendent Public Instruction..... | 100.00 |
| May 12 | 5682 | American Express Company..... | Express charges..... | 3.05 |
| May 12 | 5683 | United States Express Company..... | Express charges..... | 4.00 |
| May 18 | 5691 | Rollins & Langan..... | Twenty pounds numbers six and seven hemp twine..... | 4.40 |
| May 18 | 5692 | Capital City Gas Company..... | Gas bill for April..... | 23.75 |
| May 18 | 5693 | Ainsworth & Bonbright..... | One lawn mower for Arsenal..... | 15.00 |
| May 22 | 5705 | Redhead, Wellslager & Co..... | Four hundred and twenty reams book paper..... | 2,136.75 |
| May 29 | 5726 | American Express Company..... | Express charges..... | 63.95 |
| May 31 | 5744 | J. D. McGarraugh..... | Hauling books and paper..... | 15.00 |
| May 31 | 5753 | James O'Meara..... | Messenger, twenty-seven days..... | 33.75 |

MISCELLANEOUS EXPENDITURES—CONTINUED.

| Date of warrant. | No. of warrant. | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|------------------|-----------------|--------------------------------------|---|-------------|
| 1883. | | | | |
| May 31 | 5766 | John A. Hohberger..... | Pump fixtures..... | \$ 1.00 |
| May 31 | 5767 | L. Harbach..... | One reading rocker..... | 6.00 |
| May 31 | 5768 | Capital Publishing Company..... | Five hundred receipt cards, Treasurer..... | 2.25 |
| June 5 | 5789 | Plain Talk Company..... | Six hundred letter circulars, Auditor..... | 11.00 |
| June 5 | 5793 | J. G. Berstler..... | Clerk for Superintendent Public Instruction..... | 150.00 |
| June 5 | 5799 | W. H. Fleming..... | Work on census in May..... | 100.00 |
| June 5 | 5800 | Mary Young..... | Work on census in May..... | 80.00 |
| June 5 | 5801 | John Beckwith, P. M..... | Postage stamps and envelopes..... | 122.74 |
| June 5 | 5803 | United States Express Company..... | Express charges..... | 41.55 |
| June 5 | 5804 | Carter & Hussey..... | Two thirds dozen quarts Dessauer's ink, Secretary of State..... | 6.00 |
| June 5 | 5805 | Entwistle & O'Dea..... | Bill repairs for stoves..... | 11.55 |
| June 5 | 5806 | Western Union Telegraph Company..... | Messages in May..... | 10.00 |
| June 5 | 5808 | Drake & Stephenson..... | Bill paints, oils and varnishes, per Johnson..... | 8.55 |
| June 19 | 5895 | Rufus Clark..... | Six days' work in Library..... | 12.00 |
| June 19 | 5896 | Bolton Bros..... | Bill hardware..... | 10.60 |
| June 19 | 5897 | Iowa State Register..... | One hundred stationery slips..... | 1.00 |
| June 19 | 5898 | Redhead, Wellslager & Co..... | Stationery..... | 29.85 |
| June 19 | 5902 | The Hawkeye Company..... | Publishing Auditor's insurance notice..... | 14.10 |
| June 19 | 5903 | Miller, Girton & Waters..... | Ruling blanks, Auditor's office..... | 2.25 |
| June 30 | 5933 | J. D. McGarraugh..... | Hauling books and paper..... | 15.00 |
| June 30 | 5941 | James O'Meara..... | Messenger, twenty-six days..... | 32.50 |
| June 30 | 5943 | Mary Young..... | Work on census in June..... | 80.00 |
| June 30 | 5955 | W. H. Fleming..... | Work on census in June..... | 100.00 |
| | | Total..... | | \$31,800.76 |

STATEMENT No. IV.
CONTINGENT FUNDS.

PROVIDENTIAL CONTINGENCIES.

Amount of unexpended balance appropriated by section 7, chapter 166, Acts of 1880..... \$ 4,274.41
Amount appropriated by section 7, chapter 138, Acts of 1882..... 10,000.00

Total..... \$14,274.41

The amounts expended were as follows, viz.:

Nov. 5, 1881. To E. R. S. Woodrow, Asylum for Fee-ble-Minded Children..... \$ 79.95
Jan. 25, 1882. To J. H. Stubenrauch, repairs on roof of Deaf and Dumb Institution..... 278.19
May 3, 1882. To J. I. Geddes, for repairs on Agricultural College buildings..... 1,500.00
Aug. 4, 1882. To W. G. Donnan, for damages by storm to Insane Hospital at Independence..... 4,000.00
Balance unexpended June 30, 1883..... \$8,416.27

DISBURSEMENTS OF THE GOVERNOR'S CONTINGENT FUND.

Showing the amount of warrants drawn on said fund, and to whom issued, from October 1, 1881, to and including June 30, 1883:

To Robert Aiton..... \$ 249.99
To M. Stalker..... 90.00
To C. B. Worthington..... 100.00
To John H. Gear..... 119.45
To Wm. H. Fleming..... 125.00
To W. S. Robertson..... 127.80
To Carrie A. Clarke..... 5.00
To Jennie McCowan..... 35.75
To L. E. Ayers..... 100.00
To Laura V. Sloan..... 90.00
To R. L. Clarke..... 2,010.00
To John C. Parish..... 1,560.00
To B. R. Sherman..... 68.50
To Welker Given..... 600.00

Total..... \$ 5,281.49

STATEMENT No. V.

Disbursements of the clerk's funds by the several State officers, showing the amount of warrants drawn on said funds, and to whom issued, from October 1, 1881, to and including June 30, 1883.

BY SECRETARY OF STATE.

| | |
|---------------------------|-------------|
| To Mrs. Emma G. Hull..... | \$ 1,751.00 |
| To Mary Young..... | 156.25 |
| To Mira Troth..... | 7.50 |
| To Niels Hansen..... | 33.00 |
| To Ella Johnson..... | 18.75 |
| To Lizzie Christ..... | 26.25 |
| To W. T. Hammond..... | 200.00 |
| To Buffon Walker..... | 75.00 |
| To W. H. Fleming..... | 100.00 |
| To F. W. Young..... | 75.00 |
| To R. B. Baird..... | 10.50 |
| Total..... | \$ 2,453.25 |

BY AUDITOR OF STATE.

| | |
|---|-------------|
| To L. E. Ayres, book-keeper..... | \$ 2,600.00 |
| To W. T. Wilkinson, insurance department clerk..... | 1,558.66 |
| To B. F. Rehkopf, insurance department clerk..... | 775.00 |
| To R. L. Chase, extra clerk..... | 350.00 |
| To Lizzie Christ, extra clerk..... | 96.00 |
| To Mrs. J. S. Farron, extra clerk..... | 382.00 |
| To W. V. Lucas, extra clerk..... | 10.00 |
| Total..... | \$ 5,771.66 |

BY TREASURER OF STATE.

| | |
|----------------------|------------|
| To D. W. Smith..... | \$ 416.66 |
| To M. L. Conger..... | 647.83 |
| To N. M. Smith..... | 685.51 |
| Total..... | \$1,750.00 |

BY SUPERINTENDENT OF PUBLIC INSTRUCTION.

| | |
|---------------------------|------------|
| To C. L. Von Coelln..... | \$ 210.00 |
| To L. A. Knowlton..... | 150.00 |
| To Geo. H. Nichols..... | 400.00 |
| To A. B. Billington..... | 1,035.00 |
| To Mrs. J. W. Akers..... | 160.00 |
| To Mr. A. Patterson..... | 7.00 |
| To Miss Cynthia Duff..... | 14.00 |
| Total..... | \$1,976.00 |

BY CLERK OF SUPREME COURT.

| | |
|------------------------|-------------|
| To A. J. Hirschl..... | \$ 11.00 |
| To E. J. Holmes..... | 15.50 |
| To C. T. Jones..... | 713.00 |
| To A. C. Matthews..... | 34.00 |
| To Mary E. Young..... | 271.00 |
| To D. W. Smith..... | 8.00 |
| To C. H. Gilmore..... | 8.00 |
| To P. Clark..... | 4.25 |
| To Emma Howell..... | 800.9 |
| Total..... | \$ 1,145.65 |

STATEMENT No. VI.—MISCELLANEOUS ITEMS.

WARRANTS.

GENERAL REVENUE.

| | |
|---|-----------------------|
| Amount of warrants outstanding September 30, 1881..... | \$ 22,093.74 |
| Amount issued from Oct. 1, 1881, to and including June 30, 1883, 2,286,738.19 | |
| Total..... | \$2,308,831.98 |
| Deduct amount redeemed from Oct. 1, 1881, to June 30, 1883.... | 2,292,381.33 |
| Leaves outstanding June 30, 1883..... | \$ 16,450.60 |

WAR AND DEFENSE.

| | |
|--|-----------|
| Amount of warrants outstanding October 1, 1881..... | \$ 135.43 |
| (None issued or redeemed in the past fiscal period.) | |

WAR AND DEFENSE REVENUE.

The following warrants were issued in accordance with the provisions of chapter 81, section 1, Acts of 1864; and chapter 68, section 2, Acts of 1866, to pay certain soldiers of the Sixth Regiment, Iowa Infantry, for the time served between the time of enlisting in the State service, to time of mustering into United States service:

| Date of war-rant. | No. of war-rant. | TO WHOM ISSUED. | ON WHAT ACCOUNT ISSUED. | Amount. |
|-------------------|------------------|----------------------|----------------------------------|----------------|
| 1882. Feb. 2 | 2 | David L. Palmer..... | Pay for services (military)..... | \$10.66 |
| 1883. April 2 | 2 | J. M. Limbacker..... | Pay for services (military)..... | 7.94 |
| Total..... | | | | \$18.60 |

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, during the fiscal period ending June 30, 1883, amounted in the aggregate to.....\$ 142,633.81

Under section 1390, Code of 1873, Auditor's warrants have issued to the treasurer of the hospital during the same period, amounting to\$ 167,056.00

Showing a deficiency of.....\$ 24,422.19

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, during the fiscal period ending June 30, 1883, amounted in the aggregate to.....\$ 113,116.07

Under section 1390, Code of 1873, Auditor's warrants have been issued to the treasurer of the hospital during the same period amounting to.....\$ 172,114.00

\$ 68,997.93

RAILROAD PROSECUTIONS.

Unexpended balance, September 30, 1881.....\$ 5,475.00

No warrants have been issued on this fund during the past fiscal period.

STATEMENT No. VII.

Showing the county and district agricultural societies entitled to State aid, under section 1112 of the Code of 1873; also total receipts of said societies, receipts for membership only, and the amount paid each society for the year 1881.

| NAME OF SOCIETY. | Total receipts. | Receipts for membership. | Amount of State aid. |
|-------------------------|-----------------|--------------------------|----------------------|
| Adair County..... | \$ 115.00 | \$ 65.00 | \$ 65.00 |
| Allamakee County..... | 757.24 | 216.00 | 200.00 |
| Appanoose County..... | 1,286.01 | 415.00 | 200.00 |
| Benton County..... | 1,240.21 | 215.00 | 200.00 |
| Black Hawk County..... | 1,050.25 | 205.00 | 200.00 |
| Boone County..... | 671.85 | 332.00 | 200.00 |
| Buchanan County..... | 1,353.85 | 819.75 | 200.00 |
| Butler County..... | 453.25 | 152.50 | 152.50 |
| Cass County..... | 1,060.00 | 240.00 | 200.00 |
| Cedar County..... | 1,331.46 | 925.00 | 200.00 |
| Cerro Gordo County..... | 850.95 | 118.00 | 118.00 |
| Chickasaw County..... | 236.00 | 200.00 | 200.00 |
| Clarke County..... | 969.25 | 220.00 | 200.00 |
| Clay County..... | 994.00 | 280.00 | 200.00 |
| Clayton County..... | 603.00 | 220.50 | 200.00 |
| Clinton County..... | 2,003.70 | 167.00 | 167.00 |
| Crawford County..... | 321.45 | 220.45 | 200.00 |
| Dallas County..... | 763.98 | 207.00 | 200.00 |
| Davis County..... | 679.53 | 331.00 | 200.00 |
| Decatur County..... | 1,149.84 | 519.00 | 200.00 |
| Delaware County..... | 1,620.00 | 273.00 | 200.00 |
| Des Moines County..... | 3,774.64 | 260.00 | 200.00 |
| Fayette County..... | 729.50 | 354.00 | 200.00 |
| Floyd County..... | 475.75 | 394.00 | 200.00 |
| Franklin County..... | 358.50 | 211.00 | 200.00 |
| Greene County..... | 278.53 | 213.00 | 200.00 |
| Grundy County..... | 1,115.00 | 265.00 | 200.00 |
| Guthrie County..... | 482.75 | 134.00 | 134.00 |
| Hamilton County..... | 272.55 | 214.00 | 200.00 |
| Hancock County..... | 220.25 | 216.00 | 200.00 |
| Hardin County..... | 1,364.42 | 267.00 | 200.00 |
| Harrison County..... | 1,473.05 | 593.00 | 200.00 |
| Henry County..... | 3,200.00 | 1,200.00 | 200.00 |

STATEMENT No. VII—CONTINUED.

| NAME OF SOCIETIES. | Total receipts. | Receipts for membership. | Amount of State aid. |
|------------------------|-----------------|--------------------------|----------------------|
| Howard County..... | \$ 252.50 | \$ 212.00 | \$ 200.00 |
| Humboldt County..... | 550.00 | 214.00 | 200.00 |
| Ida County..... | 956.00 | 256.00 | 200.00 |
| Iowa County..... | 1,277.53 | 225.00 | 200.00 |
| Jackson County..... | 3,557.26 | 205.00 | 200.00 |
| Jasper County..... | 2,140.00 | 535.00 | 200.00 |
| Jefferson County..... | 1,453.00 | 258.00 | 200.00 |
| Johnson County..... | 1,450.00 | 178.00 | 178.00 |
| Jones County..... | 2,518.77 | 1,250.00 | 200.00 |
| Keokuk County..... | 3,853.45 | 1,850.00 | 200.00 |
| Lee County..... | 1,667.90 | 300.00 | 200.00 |
| Linn County..... | 917.12 | 208.00 | 200.00 |
| Louisa County..... | 1,350.00 | 215.00 | 200.00 |
| Lucas County..... | 1,365.00 | 351.00 | 200.00 |
| Madison County..... | 976.64 | 300.00 | 200.00 |
| Mahaska County..... | 5,095.54 | 750.00 | 200.00 |
| Marion County..... | 2,603.50 | 740.00 | 200.00 |
| Marshall County..... | 561.34 | 202.00 | 200.00 |
| Mills County..... | 753.75 | 230.00 | 200.00 |
| Mitchell County..... | 401.00 | 244.00 | 200.00 |
| Monona County..... | 578.10 | 240.00 | 200.00 |
| Monroe County..... | 1,173.00 | 376.00 | 200.00 |
| Montgomery County..... | 3,463.03 | 200.00 | 200.00 |
| Muscatine County..... | 1,314.41 | 230.00 | 200.00 |
| Page County..... | 2,770.65 | 534.00 | 200.00 |
| Poweshiek County..... | 704.00 | 437.00 | 200.00 |
| Ringgold County..... | 420.00 | 200.00 | 200.00 |
| Scac County..... | 886.61 | 660.00 | 200.00 |
| Scott County..... | 7,202.53 | 270.00 | 200.00 |
| Shelby County..... | 1,470.00 | 380.00 | 200.00 |
| Story County..... | 702.00 | 290.00 | 200.00 |
| Tama County..... | 415.00 | 219.50 | 200.00 |
| Taylor County..... | 1,727.00 | 200.00 | 200.00 |
| Union County..... | 535.00 | 240.00 | 200.00 |
| Van Buren County..... | 2,473.95 | 1,090.00 | 200.00 |

STATEMENT No. VII.—CONTINUED.

| NAME OF SOCIETY. | Total receipts. | Receipts for membership. | Amount of State aid. |
|------------------------|-----------------|--------------------------|----------------------|
| Warren County..... | \$ 1,236.50 | \$ 940.30 | \$ 200.00 |
| Washington County..... | 2,259.65 | 1,400.00 | 200.00 |
| Wayne County..... | 1,034.60 | 447.00 | 200.00 |
| Winneshiek County..... | 2,300.75 | 298.50 | 200.00 |
| Woodbury County..... | 3,745.39 | 200.00 | 200.00 |
| Worth County..... | 75.55 | 50.00 | 50.00 |

DISTRICT SOCIETIES.

| | | | |
|---|--------------|--------------|--------------|
| Agency City District..... | \$ 1,556.24 | \$ 642.00 | \$ 200.00 |
| Boone District..... | 803.25 | 300.00 | 200.00 |
| Dunlap District..... | 221.00 | 169.00 | 169.00 |
| Grand River Valley District..... | 1,751.00 | 1,100.00 | 200.00 |
| Maple Valley District..... | 260.00 | 230.00 | 200.00 |
| Moulton District..... | 1,007.01 | 453.00 | 200.00 |
| Mount Joy District..... | 2,285.00 | 242.00 | 200.00 |
| Northwestern Ag'l & Mechan'l Association. | 4,408.93 | 1,087.25 | 200.00 |
| Northwestern Iowa District..... | 874.80 | 588.25 | 200.00 |
| Strawberry Point District..... | 1,842.02 | 357.00 | 200.00 |
| Stuart District..... | 842.90 | 219.00 | 200.00 |
| Traer District..... | 1,162.55 | 202.00 | 200.00 |
| Union District, La Porte City..... | 438.92 | 189.85 | 189.85 |
| Union District, Villisca..... | 824.60 | 217.50 | 200.00 |
| Union District, West Liberty..... | 1,441.28 | 213.00 | 200.00 |
| West Point District..... | 1,167.00 | 206.00 | 200.00 |
| | \$124,311.26 | \$ 34,703.35 | \$ 17,423.35 |

STATEMENT No. VIII.

Showing the county and district agricultural societies entitled to State aid under section 1112, of the Code of 1873, also total receipts of said societies, receipts for membership only, and the amount paid each society for the year 1882.

| NAME OF SOCIETY. | Total receipts. | Receipts for membership. | Amount of State aid. |
|-------------------------|-----------------|--------------------------|----------------------|
| Adair County..... | \$ 655.15 | \$ 352.00 | 200.00 |
| Allamakee County..... | 1,300.00 | 225.00 | 200.00 |
| Appanoose County..... | 1,335.47 | 435.00 | 200.00 |
| Audubon County..... | 1,671.40 | 262.50 | 200.00 |
| Benton County..... | 1,568.30 | 889.00 | 200.00 |
| Boone County..... | 678.50 | 443.00 | 200.00 |
| Buchanan County..... | 1,634.00 | 1,016.00 | 200.00 |
| Butler County..... | 240.40 | 108.50 | 108.50 |
| Cass County..... | 2,031.90 | 240.00 | 200.00 |
| Cedar County..... | 1,884.20 | 950.95 | 200.00 |
| Cerro Gordo County..... | 518.50 | 215.00 | 200.00 |
| Chicaksaw County..... | 671.20 | 316.00 | 200.00 |
| Clarke County..... | 903.30 | 213.00 | 200.00 |
| Clay County..... | 733.20 | 230.00 | 200.00 |
| Clayton County..... | 807.75 | 252.00 | 200.00 |
| Clinton County..... | 3,194.08 | 293.00 | 200.00 |
| Crawford County..... | 760.55 | 275.25 | 200.00 |
| Dallas County..... | 659.35 | 205.00 | 200.00 |
| Davis County..... | 1,110.70 | 570.00 | 200.00 |
| Decatur County..... | 2,200.00 | 665.00 | 200.00 |
| Delaware County..... | 2,439.50 | 497.00 | 200.00 |
| Des Moines County..... | 6,647.27 | 370.00 | 200.00 |
| Fayette County..... | 1,638.75 | 574.00 | 200.00 |
| Floyd County..... | 847.75 | 150.00 | 150.00 |
| Franklin County..... | 577.47 | 250.00 | 200.00 |
| Greene County..... | 1,100.00 | 325.00 | 200.00 |
| Grundy County..... | 1,537.35 | 371.00 | 200.00 |
| Guthrie County..... | 677.45 | 253.00 | 200.00 |
| Hamilton County..... | 273.80 | 205.00 | 200.00 |
| Hancock County..... | 228.00 | 218.00 | 200.00 |
| Hardin County..... | 2,182.95 | 800.00 | 200.00 |
| Harrison County..... | 2,212.20 | 809.00 | 200.00 |
| Henry County..... | 3,459.66 | 936.25 | 200.00 |

STATEMENT No. VIII.—CONTINUED.

| NAME OF SOCIETY. | Total receipts. | Receipts for membership. | Amount of State aid. |
|------------------------|-----------------|--------------------------|----------------------|
| Howard County..... | \$ 807.00 | \$ 300.00 | \$ 200.00 |
| Humboldt County..... | 657.06 | 292.00 | 200.00 |
| Ida County..... | 600.50 | 234.00 | 200.00 |
| Iowa County..... | 1,477.25 | 253.00 | 200.00 |
| Jasper County..... | 2,481.45 | 725.00 | 200.00 |
| Jackson County..... | 3,510.17 | 230.00 | 200.00 |
| Jefferson County..... | 1,131.70 | 900.00 | 200.00 |
| Johnson County..... | 1,925.08 | 78.00 | 78.00 |
| Jones County..... | 2,751.09 | 1,250.00 | 200.00 |
| Keokuk County..... | 2,016.93 | 996.00 | 200.00 |
| Kossuth County..... | 176.00 | 123.00 | 123.00 |
| Lee County..... | 1,838.86 | 311.00 | 200.00 |
| Linn County..... | 714.03 | 227.00 | 200.00 |
| Louisa County..... | 1,845.90 | 215.00 | 200.00 |
| Lucas County..... | 1,112.22 | 286.00 | 200.00 |
| Madison County..... | 1,800.00 | 500.00 | 200.00 |
| Mahaska County..... | 6,470.28 | 3,799.00 | 200.00 |
| Marion County..... | 2,822.00 | 775.00 | 200.00 |
| Marshall County..... | 879.03 | 212.00 | 200.00 |
| Mills County..... | 1,086.90 | 230.00 | 200.00 |
| Mitchell County..... | 728.93 | 472.00 | 200.00 |
| Monona County..... | 915.00 | 340.00 | 200.00 |
| Montgomery County..... | 4,216.60 | 200.00 | 200.00 |
| Muscatine County..... | 1,903.75 | 206.00 | 200.00 |
| Osceola County..... | 230.95 | 140.00 | 140.00 |
| Page County..... | 3,189.99 | 723.00 | 200.00 |
| Palo Alto County..... | 788.80 | 237.00 | 200.00 |
| Poweshiek County..... | 694.64 | 368.00 | 200.00 |
| Ringgold County..... | 643.48 | 200.00 | 200.00 |
| Sac County..... | 635.00 | 385.00 | 200.00 |
| Scott County..... | 5,487.49 | 260.00 | 200.00 |
| Shelby County..... | 1,635.70 | 300.00 | 200.00 |
| Story County..... | 577.65 | 256.00 | 200.00 |
| Tama County..... | 660.74 | 346.00 | 200.00 |
| Taylor County..... | 2,768.07 | 200.00 | 200.00 |
| Union County..... | 354.00 | 210.00 | 200.00 |
| Van Buren County..... | 2,258.82 | 1,000.00 | 200.00 |

STATEMENT No. VIII.—CONTINUED.

| NAME OF SOCIETY. | Total receipts. | Receipts for membership. | Amount of State aid. |
|------------------------|-----------------|--------------------------|----------------------|
| Warren County..... | \$ 1,863.00 | \$ 250.00 | \$ 200.00 |
| Washington County..... | 2,659.43 | 456.00 | 200.00 |
| Wayne..... | 1,135.13 | 493.00 | 200.00 |
| Winneshiek..... | 3,367.51 | 506.00 | 200.00 |
| Worth..... | 239.35 | 132.00 | 132.00 |

DISTRICT SOCIETIES.

| | | | |
|------------------------------------|---------------|--------------|--------------|
| Agency City District..... | \$ 2,973.14 | \$ 763.00 | \$ 200.00 |
| Boone District..... | 1,244.70 | 230.00 | 200.00 |
| Dunlap District..... | 946.22 | 476.15 | 200.00 |
| Grand River Valley District..... | 1,875.00 | 726.00 | 200.00 |
| Maple Valley District..... | 275.00 | 235.00 | 200.00 |
| Moulton District..... | 1,052.35 | 444.00 | 200.00 |
| Mount Joy District..... | 3,125.00 | 380.00 | 200.00 |
| Northwestern Iowa District..... | 1,082.10 | 520.75 | 200.00 |
| Strawberry Point District..... | 2,516.76 | 555.00 | 200.00 |
| Traer District..... | 842.05 | 208.00 | 200.00 |
| Union District, La Porte City..... | 955.09 | 261.00 | 200.00 |
| Union District, Villisca..... | 1,118.30 | 277.00 | 200.00 |
| Union District, West Liberty..... | 1,746.00 | 220.00 | 200.00 |
| West Point District..... | 1,202.00 | 375.00 | 200.00 |
| Totals..... | \$ 141,421.29 | \$ 39,264.35 | \$ 17,331.50 |

I have carefully estimated the probable receipts for the ensuing fiscal term, beginning July 1, 1883, and ending June 30, 1885, as shown in the following statement, numbered nine, to be \$2,482,600.00.

The probable expenditures for the same period, including the necessary appropriations for salaries, etc., to April 1, 1886, as shown in statement numbered ten, are estimated to be \$1,918,820.00, leaving a surplus of \$563,780.00 for extraordinary appropriations.

STATEMENT No. IX.
ESTIMATED RECEIPTS.

For the fiscal term commencing July 1, 1883, and ending on the 30th day of June, 1885:

| | |
|--|----------------|
| From State taxes, two mill levy..... | \$1,900,000.00 |
| From interest on delinquent taxes..... | 35,000.00 |
| From insane dues, from counties..... | 300,000.00 |
| From Orphan's Home dues, from counties..... | 21,500.00 |
| From Deaf and Dumb clothing bills, from counties..... | 1,800.00 |
| From Blind Institution clothing bills, from counties..... | 400.00 |
| From Asylum for Feeble-Minded children, clothing bills, from counties..... | 6,500.00 |
| From Peddlers' licenses..... | 700.00 |
| From sale of laws, codes, and revisions..... | 600.00 |
| From insurance companies, for taxes..... | 109,000.00 |
| From insurance companies, for fees, by Auditor of State..... | 50,000.00 |
| From Secretary of State, for fees..... | 7,500.00 |
| From Clerk of the Supreme Court, for fees..... | 5,500.00 |
| From special taxes, account of Railroad Commissioners' expenses..... | 30,000.00 |
| From special taxes from telegraph companies..... | 11,600.00 |
| From all other sources..... | 2,500.00 |
| Total..... | \$2,482,600.00 |

STATEMENT No. X.

ESTIMATED EXPENDITURES.

For the fiscal term commencing July 1, 1883, and ending June 30, 1885, exclusive of extraordinary appropriations; also, estimated appropriations required to pay salaries and other expenses until April 1, 1886.

| ACCOUNTS. | Estimated expenditures. | '9881 '1 of pay to be of pay to be of pay to be of pay to be of pay to be |
|---|-------------------------|--|
| Adjutant-general's salary..... | \$ 3,000.00 | \$ 3,000.00 |
| Adjutant-general's ordnance sergeant's salary..... | 1,000.00 | 1,000.00 |
| Attorney-general's salary..... | 3,000.00 | 3,000.00 |
| Attorney-general's per diem..... | 2,000.00 | General law. |
| Auditor of State, salary..... | 4,400.00 | 4,400.00 |
| Auditor of State, deputy's salary..... | 2,400.00 | 2,400.00 |
| Auditor of State, contingent and clerk's funds..... | 10,000.00 | 10,000.00 |
| Clerk of the Supreme Court, salary..... | 4,400.00 | 4,400.00 |
| Clerk of the Supreme Court, deputy's salary..... | 2,400.00 | 2,400.00 |
| Clerk of the Supreme Court, clerk's fund..... | 1,500.00 | 1,500.00 |
| Circuit Judges, salaries..... | 79,200.00 | 79,200.00 |
| District Judges, salaries..... | 61,600.00 | 61,600.00 |
| District Attorneys, salaries..... | 16,800.00 | 16,800.00 |
| Governor's salary and room rent..... | 7,200.00 | 7,200.00 |
| Governor's contingent fund..... | 8,000.00 | 8,000.00 |
| Governor's private secretary's salary..... | 2,400.00 | 2,400.00 |
| Janitor's and night watcher's pay..... | 27,120.00 | 27,120.00 |
| Railroad Commissioners, salaries..... | 18,000.00 | 18,000.00 |
| Railroad Commissioners, secretary's salary..... | 3,000.00 | 3,000.00 |
| Railroad Commission expenses..... | 9,000.00 | 9,000.00 |
| Secretary of State, salary..... | 4,400.00 | 4,400.00 |
| Secretary of State, deputy's salary..... | 2,400.00 | 2,400.00 |

ESTIMATED EXPENDITURES—CONTINUED.

| ACCOUNTS. | Estimated ex- penditures. | Amount of ap- propriation required to pay to April 1, 1886. |
|--|------------------------------|---|
| Secretary of State, clerks' funds (as estimated by Secretary) | \$ 5,000.00 | \$ 5,000.00 |
| Secretary of State, land department | 12,400.00 | 2,400.00 |
| State Inspector of Coal Mines, salary | 3,000.00 | 3,000.00 |
| State Librarian, salary | 3,000.00 | 3,000.00 |
| State Librarian, assistant's salary | 1,000.00 | 1,000.00 |
| State Treasurer, salary | 4,400.00 | 4,400.00 |
| State Treasurer, deputy's salary | 2,400.00 | 2,400.00 |
| State Treasurer, clerk's fund (as per estimate of Treasurer) | 3,000.00 | 3,000.00 |
| State Superintendent of Public Weights and Measures, salary | 100.00 | 100.00 |
| Superintendent of Public Instruction, salary | 4,400.00 | 4,400.00 |
| Superintendent of Public Instruction, deputy's salary | 2,400.00 | 2,400.00 |
| Superintendent of Public Instruction, clerks' fund (as per estimate of Superintendent) | 3,000.00 | 3,000.00 |
| Supreme Judges, salaries | 40,000.00 | 40,000.00 |
| Supreme Court, contingent expenses | 2,000.00 | 2,000.00 |
| Supreme Court Reporter's salary | 4,000.00 | 4,000.00 |
| Adjusting permanent school fund and revenue accounts | 500.00 | 500.00 |
| Agricultural College, trustee's mileage | 2,200.00 | General law. |
| Agricultural societies | 36,000.00 | General law. |
| Arrest of fugitives | 12,000.00 | General law. |
| Asylum for Feeble-Minded Children, for clothing | 8,000.00 | General law. |
| Asylum for Feeble-Minded Children, support | 50,000.00 | General law. |
| Asylum for Feeble-Minded Children, trustees' mileage | 2,200.00 | General law. |
| Blind Institution, for clothing | 800.00 | General law. |
| Blind Institution, for support and pupilage | 54,000.00 | General law. |
| Deaf and Dumb Institution, for clothing | 2,300.00 | General law. |
| Deaf and Dumb Institution, for support and pupilage | 110,000.00 | General law. |
| Des Moines river land claims | 2,000.00 | General law. |
| Hospitals for Insane, trustees' expenses | 4,200.00 | General law. |
| Hospitals for Insane, county and State patients | 450,000.00 | General law. |
| Interest on school fund loans | 40,000.00 | \$ 40,000.00 |
| Iowa Orphans' Home, county dues | 25,000.00 | General law. |
| Iowa Soldiers' Orphans' Home, Trustees' mileage | 500.00 | General law. |
| Iowa Soldiers' Orphans' Home, support | 15,000.00 | General law. |
| Iowa Weather Service | 2,000.00 | General law. |
| Miscellaneous expenditures | 40,000.00 | General law. |
| New capitol building (balance of appropriation of 1882) | 175,000.00 | General law. |
| Penitentiary at Anamosa, support | 40,000.00 | General law. |
| Penitentiary at Anamosa, officers' and guards' pay | 40,000.00 | General law. |
| Penitentiary at Ft. Madison, officers' and guards' pay | 55,000.00 | General law. |
| Penitentiary visitor fund | 120.00 | General law. |
| Providential contingencies | 10,000.00 | \$ 10,000.00 |
| Relief of Metz | 480.00 | General law. |
| School Journal | 300.00 | General law. |
| State binding | 32,000.00 | General law. |
| State Board of Education, expenses | 600.00 | General law. |
| State Board of Health, salaries and expenses | 10,000.00 | General law. |
| State Historical Society | 2,000.00 | General law. |
| State Horticultural Society | 2,000.00 | General law. |
| State Library | 6,000.00 | General law. |
| State Militia | 40,000.00 | General law. |
| State Normal School, Directors' expenses | 2,200.00 | General law. |
| State printing | 50,000.00 | General law. |
| State Reform School, support | 65,000.00 | General law. |
| State Reform School, Trustees' expenses | 1,200.00 | General law. |
| State University, Board of Regents' expenses | 2,000.00 | General law. |
| State University, endowment fund | 40,000.00 | General law. |
| Stationery | 20,000.00 | General law. |
| Teachers' Institutes | 9,900.00 | General law. |
| Twentieth General Assembly, expenses | 105,000.00 | General law. |
| Total | \$ 1,918,820.00 | |

Since the last biennial report from this office, the war and defense four per cent warrants, issued under chapter 199, Laws of 1880, amounting to \$125,000.00 and the last of the war and defense bonds then outstanding, for the sum of \$2,500.00, have been redeemed and canceled; and it affords me much pleasure through you, sir, as their chief executive, to congratulate the people of Iowa upon the fact that the State is once more practically out of debt, her finances in a sound and prosperous condition and her executive business wisely and economically administered.

The following statement, numbered eleven, is an exhibit of an apparent indebtedness which is not real, as the State owes no one but herself.

STATEMENT No. XI.

AMOUNT DUE FROM REVENUE TO SCHOOL FUND.

The revenue fund has become responsible to the school fund for the following bonds:

| | |
|---|---------------|
| Bond No. 1, issued to the permanent school fund of the State, under section 1, chapter 134, Laws of 1864, 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 permanent school fund of the State, under chapter 80, Laws of 1866, 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, for losses to the school fund, under section 2, chapter 134, Laws of 1864, dated November 1, 1871, interest payable on the first days of January and July of each year, at 8 per cent, for..... | 8,558.14 |
| Bond No. 4, issued to the permanent school fund of the State, for losses to the school fund, under section 2, chapter 134, Laws of 1864, dated January 5, 1876, interest payable on the first days of January and July in each year, at 8 per cent, for..... | 2,379.04 |
| Total..... | \$ 245,435.19 |

In addition to the cash balance in the treasury, of \$71,559.52, I find upon record assets accredited to general revenue, as shown in the following statement, numbered twelve; the notes having been placed in the hands of the Attorney-general for collection, as evidenced by receipts on file in this office:

STATEMENT No. XII.

REAL ESTATE AND NOTES BELONGING TO GENERAL REVENUE.

DYER DEFALCATION.

| | |
|--|-----------|
| Wm. H. Shaw, balance on note (ten per cent)..... | \$ 217.00 |
|--|-----------|

ORWIG DEFALCATION.

| | |
|--|--------------|
| S. Mellinger's note (six per cent)..... | \$ 6,700.00 |
| Maria S. Orwig and S. F. Spofford, note (six per cent)..... | 2,650.00 |
| Maria S. Orwig, note (ten per cent)..... | 1,000.00 |
| Maria S. Orwig, note (ten per cent)..... | 1,500.00 |
| Maria S. Orwig, note (ten per cent)..... | 2,500.00 |
| Real estate, 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 (estimated value*)..... | 8,000.00 |
| Total..... | \$22,350.00 |
| Deduct amount collected by Attorney-general and paid into the State treasury..... | 9,520.75 |
| Leaving a balance due the State, of..... | \$ 12,829.25 |

*Estimated value of lands same as before reported, having had no opportunity to re-value them.

RANKIN DEFALCATION.

| | |
|--|--------------|
| District township of Saylorville, note (ten per cent)... | \$ 77.70 |
| Russell & Harper, two notes at \$100 each (ten per cent) | 200.00 |
| Will Kent, note (ten per cent)..... | 700.00 |
| Jackson Wisheart and wife, judgment for..... | 2,911.08 |
| Real estate, 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 \$8,000. | |
| 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..... | 8,500.00 |
| Total..... | \$ 11,888.78 |
| Deduct amount paid by Jackson Wisheart, on judgment | 1,500.00 |
| Balance due the State..... | \$10,388.78 |
| Aggregate, notes, judgment, and real estate..... | \$23,435.06 |

The following statement, numbered thirteen, is an exhibit of the assets of the permanent school fund, as shown by the records of this office, including the \$3,789.66 balance in the treasury, as heretofore stated.

My predecessor, in the last biennial report from this office, pronounced most of the notes therein described as worthless, and placed an estimate upon the value of the real estate. I have no means of ascertaining the facts in relation thereto, and have given the estimates heretofore published.

If this worthless paper could be legally destroyed and the accounts closed up, the expense of repeated publication would be saved, and this office relieved of a positive annoyance.

STATEMENT No. XIII.

ASSETS OF PERMANENT SCHOOL FUND.

List of notes and mortgages remaining unpaid June 30, 1883

BELONGING TO EAD'S LOANS.

| DATE OF NOTE. | MAKER OF NOTE. | Amount unpaid. | REMARKS. |
|---------------|--------------------------------|----------------|--|
| July 19, 1856 | L. J. Zwart and B. Zwart..... | \$ 2,400.00 | Judgment in Lee county, 1865; mortgaged property sold and this balance remains unpaid. |
| Aug. 13, 1856 | W. G. Crawford and McCorckle.. | 643.92 | Judgment in Humboldt county, 1866; mortgaged property sold, and this balance remains unpaid. |
| June 27, 1856 | John W. Stanton and Shaw..... | 200.00 | Judgment in Jasper county, 1871; mortgaged property sold, and this balance remains unpaid. |
| July 12, 1856 | George S. Hampton..... | 5,000.00 | Suit begun in Johnson county in 1865; suit dismissed by district attorney and note returned, there being a prior lien on mortgaged property. |
| May 6, 1856 | W. J. Gilbert and McBride..... | 600.00 | Judgment in Johnson county; not a lien on any real estate; "estimated entirely worthless." |
| Dec. 16, 1856 | T. J. Cannon..... | 6,318.87 | Receipt of J. Tracey, receiver, on file, dated February 15, 1861. |
| | Total..... | \$ 15,162.79 | |

BIENNIAL REPORT.

[A

STATEMENT No. XIII—CONTINUED.

BELONGING TO EAD'S SURETIES.

| DATE OF NOTE. | MAKER OF NOTE. | Amount unpaid. | REMARKS. |
|---------------|--------------------------------|----------------|--|
| June 3, 1857 | Benjamin Grossman..... | \$ 750.00 | Judgment 1866; mortgaged property sold, and this balance remains unpaid. |
| Nov. 19, 1856 | R. W. Rothrock..... | 1,185.00 | Judgment 1867; mortgaged property in Iowa county sold, and this balance remains unpaid. |
| Nov. 20, 1856 | W. H. Leach..... | 1,765.25 | Judgment 1866; mortgaged property in Jefferson county sold, and this balance remains unpaid. |
| Nov. 19, 1856 | Leach and McFarland..... | 3,000.00 | Receipt of J. Tracey, receiver, on file, dated February 15, 1861. |
| Nov. 21, 1856 | J. A. Goodrich..... | 734.50 | Judgment in Lee county, 1865; mortgaged property sold, and this balance remains unpaid. |
| Nov. 19, 1856 | Boyles, Stampel and Hugel..... | 3,207.62 | Receipt of J. Tracey, receiver, on file, dated February 15, 1861. |
| Nov. 18, 1856 | B. Hugel..... | 641.39 | Judgment in Lee county, 1865; mortgaged property sold, and this balance remains unpaid. |
| Oct. 15, 1856 | T. J. Cannon..... | 1,000.00 | Receipt of J. Tracey, receiver, on file, dated February 15, 1861. |
| June 17, 1856 | W. H. White..... | 65.85 | Original note of \$500.00, given district attorney for collection, 1865; \$434.15 paid in 1869, leaving this balance. |
| Jan. 2, 1857 | Thomas Snyder..... | 1,500.00 | Judgment in Johnson county, 1867; a prior lien on mortgaged property renders it worthless. |
| Jan. 8, 1856 | H. F. King..... | 76.15 | Original note of \$500.00, given district attorney for collection, 1865; \$423.85 paid in 1868, leaving this balance. |
| May 8, 1856 | George Andrews..... | 1,250.00 | This note on file. |
| Aug. 19, 1856 | James D. Eads..... | 5,873.50 | Original note, \$20,000.00, given to J. Tracey, receiver, February 15, 1861; paid, 1867, \$11,411.50; in 1871, \$2,715, leaving balance. |
| | Total..... | \$ 21,049.26 | |

1883.]

AUDITOR OF STATE.

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STATEMENT No. XIII—CONTINUED.

Contract notes, taken in part payment for lands and lots acquired from Eads' loans and sold by the State for the benefit of the school fund.

| DATE. | NAMES. | WHEN DUE. | AMOUNT. |
|----------------|---|---------------|-------------|
| Feb. 5, 1872 | Allyn, Frank, in hands of Attorney-General..... | Five years... | \$ 900.00 |
| June 1, 1874 | Bennett, W. S., balance..... | Ten years.... | 1,108.33 |
| May 12, 1871 | Greene, Abby M., balance..... | Eight years.. | 1,000.00 |
| Nov. 4, 1868 | Scott, Mary S., balance..... | Five years... | 896.00 |
| April 25, 1882 | Moore, S. M., balance..... | Two years.... | 50.00 |
| | Total..... | | \$ 3,954.33 |

Description of real estate bid in and held by the State for the use of the school fund, on foreclosure of mortgages and judgments on Eads' loans, also the estimated value of the same.

On judgment against James M. Reid and Hugh T. Reid, in Keokuk, Iowa:

| | 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 22, five acres; e hf block 27, five acres..... | 405.00 |
| 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 |
| West half block 21, Nassau's Addition to Keokuk..... | |
| 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..... | 40.00 |
| 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 |

On judgments, vs. A. T. Walling:

Undivided one third of, commence on se corner of sw qr, section 1, township 65, range 5; thence w on s line of said qr section to sw corner 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 section, 30 chains, 50 links, to post; thence s 10 chains, 92 links to post; thence parallel to s line of said qr section, 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, 133 feet n of the s line of section 1; thence w about 400 feet to a point 73 feet w of the new center line of Keokuk & St. Paul Railway; thence southerly 33 feet parallel with said railway to the s line of said section; thence e about 420 feet along the s line of said section to the w bank of said river, thence up said river to place of beginning, being in the s half of section 1, township 65 north, range 5 west.....

Also, nw qr of sw qr, and ne qr of sw qr, section 3, township 91, range 26, 80 acres, in Wright county..... 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..... 2,930.00

Total estimated value of lands and lots not yet sold and under the control of the Executive Council.....\$ 5,215.00

STATEMENT No. XIII.—CONTINUED.

Amount of the permanent school fund in the several counties, as shown by Auditor of State's books on the 30th day of June, 1883.

| COUNTIES. | AMOUNT. | COUNTIES. | AMOUNT. |
|-------------------|--------------|---------------------|-----------------|
| Adair | \$ 33,244.69 | Johnson | \$ 26,418.40 |
| Adams | 30,640.74 | Jones | 39,256.53 |
| Allamakee | 71,014.58 | Keokuk | 24,959.57 |
| Appanoose | 24,392.05 | Kossuth | 18,262.22 |
| Audubon | 23,017.65 | Lee | 33,358.15 |
| Benton | 35,836.98 | Linn | 21,602.10 |
| Black Hawk | 17,827.49 | Louisa | 18,789.57 |
| Boone | 90,113.58 | Lucas | 19,089.48 |
| Bremer | 47,506.36 | Lyon | 7,540.88 |
| Buchanan | 12,819.16 | Madison | 59,531.22 |
| Buena Vista | 43,390.60 | Mahaska | 22,896.79 |
| Butler | 26,807.34 | Marion | 42,029.01 |
| Calhoun | 39,808.95 | Marshall | 34,924.48 |
| Carroll | 22,500.00 | Mills | 45,168.85 |
| Cass | 56,962.70 | Mitchell | 15,652.49 |
| Cedar | 41,765.43 | Monona | 41,025.51 |
| Cerro Gordo | 17,854.89 | Monroe | 31,312.14 |
| Cherokee | 55,008.07 | Montgomery | 39,722.96 |
| Chickasaw | 21,184.37 | Muscatine | 21,871.68 |
| Clarke | 41,475.21 | O'Brien | 41,628.00 |
| Clay | 20,112.00 | Osceola | 48,617.00 |
| Clayton | 42,122.69 | Iaeger | 70,519.44 |
| Clinton | 22,910.65 | Palo Alto | 19,989.23 |
| Crawford | 83,322.09 | Plymouth | 54,475.14 |
| Dallas | 42,863.74 | Pocahontas | 50,788.91 |
| Davis | 24,878.91 | Polk | 44,814.08 |
| Decatur | 78,332.15 | Pottawattamie | 65,824.31 |
| Delaware | 19,322.07 | Poweshiek | 59,966.66 |
| Des Moines | 44,424.77 | Ringgold | 33,843.80 |
| Dickinson | 8,909.83 | Sac | 14,292.43 |
| Dubuque | 15,055.00 | Scott | 5,624.21 |
| Emmet | 29,242.80 | Shelby | 18,319.40 |
| Fayette | 68,523.57 | Sioux | 47,686.80 |
| Floyd | 29,705.46 | Story | 44,535.97 |
| Franklin | 22,520.36 | Tama | 47,584.55 |
| Fremont | 55,718.46 | Taylor | 45,092.61 |
| Greene | 34,504.58 | Union | 39,178.46 |
| Grundy | 18,443.45 | Van Buren | 23,998.53 |
| Guthrie | 21,155.07 | Wapello | 25,873.13 |
| Hamilton | 47,244.59 | Warren | 28,408.18 |
| Hancock | 18,668.28 | Washington | 34,737.03 |
| Hardin | 33,729.90 | Wayne | 62,583.30 |
| Harrison | 40,401.04 | Webster | 39,011.91 |
| Henry | 14,510.07 | Winnebago | 49,512.25 |
| Howard | 39,188.40 | Winneshiek | 38,603.93 |
| Humboldt | 23,156.46 | Woodbury | 60,593.00 |
| Ida | 22,092.00 | Worth | 26,416.00 |
| Iowa | 81,422.90 | Wright | 24,327.44 |
| Jackson | 25,160.84 | | |
| Jasper | 50,209.08 | Total | \$ 3,585,772.91 |
| Jefferson | 94,409.00 | | |

RECAPITULATION.

Amount of permanent school fund, and how invested, June 30, 1883.

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 | \$3,585,772.91 |
| Amount held by the State on bonds drawing 8 per cent interest | 245,435.19 |
| Amount of contracts on hand for real estate sold, as per statement | 3,954.83 |
| 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 | 5,215.00 |
| Amount in hands of State Treasurer | 3,789.66 |
| Total | \$3,844,167.59 |

STATEMENT No. XIV.

Of the apportionment of the interest of permanent school fund made by the Auditor of State on the sixth day of March, A. D. 1882, as provided by sections 66, 1582, 1844, 1881, 1882 and 1884, Code of 1873, on the basis of twenty 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 1882, Code of 1873. | Total interest to be apportioned. | Amount of interest apportioned. | Warrant on revenue for deficiency. | Excess payable to revenue. |
|------------------|---------------|---|--|---|-----------------------------------|---------------------------------|------------------------------------|----------------------------|
| Adair..... | 4,531 | | | 928.15 | 928.15 | 906.20 | | 21.95 |
| Adams..... | 4,473 | 71.05 | 22.24 | 919.22 | 941.46 | 894.60 | | 46.86 |
| Allamakee..... | 7,520 | 244.45 | 100.34 | 2,791.22 | 2,891.56 | 1,504.00 | | 1,387.56 |
| Appanoose..... | 6,516 | | | 731.76 | 731.76 | 1,303.20 | 571.44 | |
| Audubon..... | 2,686 | | | 450.53 | 450.53 | 537.20 | 86.67 | |
| Benton..... | 8,898 | 205.34 | | 1,261.48 | 1,261.48 | 1,779.60 | 518.12 | |
| Black Hawk..... | 8,263 | | | 932.31 | 932.31 | 1,652.60 | 720.29 | |
| Boone..... | 7,979 | | | 1,477.87 | 1,477.87 | 1,595.80 | 117.93 | |
| Bremer..... | 5,363 | | | 1,485.16 | 1,485.16 | 1,072.60 | | 412.56 |
| Buchanan..... | 6,668 | | | 564.58 | 564.58 | 1,333.60 | 769.02 | |
| Buena Vista..... | 2,775 | | | 1,016.75 | 1,016.75 | 555.00 | | 461.75 |
| Butler..... | 4,977 | 138.70 | | 804.22 | 804.22 | 995.40 | 191.18 | |
| Calhoun..... | 2,417 | | | 860.72 | 860.72 | 483.40 | | 377.32 |
| Carroll..... | 4,426 | | | 675.00 | 675.00 | 885.20 | 210.20 | |
| Cass..... | 6,014 | | | 1,866.79 | 1,866.79 | 1,202.80 | | 663.99 |
| Cedar..... | 6,546 | | | 1,252.96 | 1,252.96 | 1,309.20 | 56.24 | |
| Cerro Gordo..... | 4,000 | | | 597.44 | 597.44 | 800.00 | 202.56 | |
| Cherokee..... | 3,259 | 7.00 | | 1,044.25 | 1,044.25 | 651.80 | | 392.45 |
| Chickasaw..... | 5,258 | 56.50 | 28.89 | 840.77 | 869.66 | 1,051.60 | 181.94 | |
| Clarke..... | 4,434 | | | 1,208.69 | 1,208.69 | 886.80 | | 321.89 |

| | | | | | | | | |
|-----------------|--------|----------|-------|----------|----------|----------|----------|----------|
| Clay..... | 1,714 | .29 | | 520.44 | 520.44 | 342.80 | | 177.64 |
| Clayton..... | 10,413 | | | 1,563.68 | 1,563.68 | 2,082.60 | 518.92 | |
| Clinton..... | 12,910 | | | 1,197.68 | 1,197.68 | 2,582.00 | 1,384.32 | |
| Crawford..... | 4,405 | | | 1,248.94 | 1,248.94 | 881.00 | | 367.94 |
| Dallas..... | 6,830 | | | 1,266.16 | 1,266.16 | 1,366.00 | 99.84 | |
| Davis..... | 6,266 | | | 806.37 | 806.37 | 1,253.20 | 446.83 | |
| Decatur..... | 5,618 | | | 2,349.96 | 2,349.96 | 1,123.60 | | 1,226.36 |
| Delaware..... | 6,119 | | | 756.82 | 756.82 | 1,223.80 | 466.98 | |
| Des Moines..... | 12,051 | | | 1,332.74 | 1,332.74 | 2,410.20 | 1,077.46 | |
| Dickinson..... | 714 | | | 237.29 | 237.29 | 142.80 | | 94.49 |
| Dubuque..... | 18,130 | | | 811.65 | 811.65 | 3,626.00 | 2,814.35 | |
| Emmet..... | 654 | | | 855.21 | 855.21 | 130.80 | | 724.41 |
| Fayette..... | 8,187 | | | 2,122.47 | 2,122.47 | 1,637.40 | | 485.07 |
| Floyd..... | 5,132 | | | 891.16 | 891.16 | 1,026.40 | 135.24 | |
| Franklin..... | 3,675 | | | 705.61 | 705.61 | 735.00 | 29.39 | |
| Fremont..... | 6,041 | | | 1,617.85 | 1,617.85 | 1,208.20 | | 409.65 |
| Greene..... | 4,678 | | | 1,035.14 | 1,035.14 | 935.60 | | 99.54 |
| Grundy..... | 4,396 | | | 812.08 | 812.08 | 879.20 | 67.12 | |
| Guthrie..... | 5,336 | | | 634.65 | 634.65 | 1,067.20 | 432.55 | |
| Hamilton..... | 4,981 | | | 1,245.75 | 1,245.75 | 986.20 | | 259.55 |
| Hancock..... | 1,359 | | | 526.10 | 526.10 | 271.80 | | 254.30 |
| Hardin..... | 6,954 | | | 955.28 | 955.28 | 1,390.80 | 435.52 | |
| Harrison..... | 6,007 | 106.21 | | 1,185.96 | 1,185.96 | 1,201.40 | 15.44 | |
| Henry..... | 7,491 | | | 467.07 | 467.07 | 1,498.20 | 1,031.13 | |
| Howard..... | 3,312 | | | 1,475.65 | 1,475.65 | 662.40 | | 813.25 |
| Humboldt..... | 1,977 | 480.41 | 62.12 | 702.37 | 764.49 | 395.40 | | 369.09 |
| Ida..... | 1,680 | | | 323.28 | 323.28 | 336.00 | 12.72 | |
| Iowa..... | 7,134 | | | 2,442.69 | 2,442.69 | 1,426.80 | | 1,015.89 |
| Jackson..... | 8,820 | | | 1,078.34 | 1,078.34 | 1,764.00 | 685.66 | |
| Jasper..... | 9,572 | | | 1,311.27 | 1,311.27 | 1,914.40 | 603.13 | |
| Jefferson..... | 6,247 | | | 794.80 | 794.80 | 1,249.40 | 454.60 | |
| Johnson..... | 10,176 | | | 942.55 | 942.55 | 2,035.20 | 1,092.65 | |
| Jones..... | 8,367 | | | 1,287.99 | 1,287.99 | 1,673.40 | 385.41 | |
| Keokuk..... | 8,332 | | | 741.39 | 741.39 | 1,666.40 | 925.01 | |
| Kossuth..... | 2,317 | 2,073.86 | | 667.99 | 667.99 | 463.40 | | 204.59 |
| Lee..... | 12,408 | | | 1,000.74 | 1,000.74 | 2,481.60 | 1,480.86 | |
| Linn..... | 13,012 | | | 911.74 | 911.74 | 2,602.40 | 1,690.66 | |
| Louisa..... | 4,510 | | | 563.69 | 563.69 | 902.00 | 338.31 | |

STATEMENT No. XIV—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 1882, Code of 1873. | Total interest to be apportioned. | Amount of interest apportioned. | Warrant on revenue for delinquency. | Excess payable to revenue. |
|--------------------|---------------|---|--|---|-----------------------------------|---------------------------------|-------------------------------------|----------------------------|
| Lucas..... | 5,319 | | | 512.36 | 512.36 | 1,063.80 | 551.44 | |
| Lyon..... | 733 | | | 131.66 | 131.66 | 146.60 | 14.94 | |
| Madison..... | 6,569 | | | 1,128.81 | 1,128.81 | 1,313.80 | 184.99 | |
| Mahaska..... | 9,114 | | | 881.90 | 881.90 | 1,822.80 | 940.90 | |
| Marion..... | 9,905 | | | 1,140.87 | 1,140.87 | 1,981.00 | 840.13 | |
| Marshall..... | 8,106 | | | 1,107.16 | 1,107.16 | 1,621.20 | 514.04 | |
| Mills..... | 5,104 | | | 1,172.76 | 1,172.76 | 1,020.80 | | 191.96 |
| Mitchell..... | 4,589 | | | 469.57 | 469.57 | 917.80 | 448.23 | |
| Monona..... | 3,391 | | | 846.32 | 846.32 | 678.20 | | 168.12 |
| Monroe..... | 5,021 | | | 609.37 | 609.37 | 1,004.20 | 394.83 | |
| Montgomery..... | 5,248 | | | 1,099.58 | 1,099.58 | 1,049.60 | | 49.98 |
| Muscatine..... | 7,941 | | | 806.15 | 806.15 | 1,588.20 | 782.05 | |
| O'Brien..... | 1,747 | | | 914.09 | 914.09 | 349.40 | | 564.69 |
| Osceola..... | 746 | | | 315.00 | 315.00 | 148.20 | | 165.80 |
| Page..... | 7,189 | | | 2,115.58 | 2,115.58 | 1,437.80 | | 677.78 |
| Palo Alto..... | 1,577 | | | 570.95 | 570.95 | 315.40 | | 255.55 |
| Plymouth..... | 3,444 | | | 847.45 | 847.45 | 688.80 | | 158.65 |
| Pocahontas..... | 1,513 | | | 857.94 | 857.94 | 302.60 | | 555.34 |
| Polk..... | 14,609 | | | 1,344.42 | 1,344.42 | 2,921.80 | 1,577.38 | |
| Pottawattamie..... | 13,345 | | | 640.14 | 640.14 | 2,669.00 | 2,028.86 | |
| Poweshiek..... | 6,985 | | | 1,772.00 | 1,772.00 | 1,397.00 | | 375.00 |
| Ringgold..... | 4,490 | | | 838.28 | 838.28 | 898.00 | 59.72 | |
| Sac..... | 3,279 | 121.86 | 76.53 | 428.77 | 505.30 | 655.80 | 150.50 | |
| Scott..... | 15,780 | | | 408.73 | 408.73 | 3,156.00 | 2,747.27 | |
| Shelby..... | 4,587 | | | 549.58 | 549.58 | 917.40 | 367.82 | |

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[A 3

| | | | | | | | | |
|------------------------------|---------|----------|--------------|--------------|---------------|---------------|--------------|--------------|
| Sioux..... | 2,354 | | | 697.81 | 697.81 | 470.80 | | 227.01 |
| Story..... | 5,995 | | | 1,334.58 | 1,334.58 | 1,199.00 | | 135.58 |
| Tama..... | 7,460 | 60.00 | | 1,625.95 | 1,625.95 | 1,492.00 | | 133.95 |
| Taylor..... | 5,877 | | | 1,335.08 | 1,335.08 | 1,175.40 | | 159.68 |
| Union..... | 5,273 | | | 1,055.35 | 1,055.35 | 1,054.60 | | .75 |
| Van Buren..... | 5,860 | | | 719.96 | 719.96 | 1,172.00 | 452.04 | |
| Wapello..... | 8,391 | | | 696.14 | 696.14 | 1,678.20 | 982.06 | |
| Warren..... | 7,394 | | | 702.25 | 702.25 | 1,478.80 | 776.55 | |
| Washington..... | 7,405 | | | 1,079.92 | 1,079.92 | 1,481.00 | 401.08 | |
| Wayne..... | 6,346 | | | 1,760.33 | 1,760.33 | 1,269.20 | | 491.13 |
| Webster..... | 6,811 | 352.37 | | 1,157.53 | 1,157.53 | 1,362.20 | 204.67 | |
| Winnebago..... | 1,773 | | | 606.24 | 606.24 | 354.60 | | 251.64 |
| Winneshiek..... | 8,471 | | | 1,603.56 | 1,603.56 | 1,694.20 | 90.64 | |
| Woodbury..... | 5,157 | 1,630.30 | | 807.50 | 807.50 | 1,031.40 | 223.90 | |
| Worth..... | 2,671 | | | 642.48 | 642.48 | 534.20 | | 108.28 |
| Wright..... | 2,233 | 1,286.81 | | 548.68 | 548.68 | 456.60 | | 92.08 |
| Totals..... | 594,730 | | \$ 290.12 | \$ 98,983.22 | \$ 199,273.34 | \$ 118,946.00 | \$ 34,983.73 | \$ 15,311.07 |
| Interest on Eads' loans..... | | | 1,349.14 | | 1,349.14 | | | 1,349.14 |
| Interest on State loans..... | | | 18,323.52 | | 18,323.52 | | | 18,323.52 |
| Grand Totals..... | | | \$ 19,962.78 | \$ 98,983.22 | \$ 118,946.00 | \$ 118,946.00 | \$ 34,983.73 | \$ 34,983.73 |

1883.]

AUDITOR OF STATE.

STATEMENT No. XV.

Of the apportionment of the interest of Permanent School Fund made by the Auditor of State on the fourth day of September, A. D. 1882, as provided by sections 66, 1582, 1844, 1881, 1882, and 1884, Code of 1873, on the basis of eighteen 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 1882, Code 1873. | Total interest to be apportioned. | Amount of interest apportioned. | Warrant on revenue for deficiency. | Excess payable to revenue. |
|------------------|---------------|---|--|--|-----------------------------------|---------------------------------|------------------------------------|----------------------------|
| Adair..... | 4,531 | | | 928.15 | 928.15 | 815.58 | | 112.57 |
| Adams..... | 4,473 | 49.05 | 22.24 | 919.22 | 941.46 | 805.14 | | 136.32 |
| Allamakee..... | 7,520 | 244.45 | | 2,791.22 | 2,791.22 | 1,353.60 | | 1,437.62 |
| Appanoose..... | 6,516 | | | 731.76 | 731.76 | 1,172.88 | | |
| Audubon..... | 2,686 | | | 450.53 | 450.53 | 483.48 | 441.12 | 32.95 |
| Benton..... | 8,898 | 205.34 | | 1,261.48 | 1,261.48 | 1,601.64 | 340.16 | |
| Black Hawk..... | 8,263 | | | 932.31 | 932.31 | 1,487.34 | 555.03 | |
| Boone..... | 7,979 | | | 1,477.87 | 1,477.87 | 1,436.22 | | 41.65 |
| Bremer..... | 5,363 | | | 1,485.16 | 1,485.16 | 965.34 | | 519.82 |
| Buchanan..... | 6,668 | | | 564.58 | 564.58 | 1,200.24 | 635.66 | |
| Buena Vista..... | 2,775 | | | 1,024.00 | 1,024.00 | 499.50 | | 524.50 |
| Butler..... | 4,977 | 138.70 | | 804.22 | 804.22 | 895.86 | 91.64 | |
| Calhoun..... | 2,417 | | | 860.72 | 860.72 | 435.06 | | 425.66 |
| Carroll..... | 4,426 | | | 675.00 | 675.00 | 796.68 | 121.68 | |
| Cass..... | 6,014 | | | 1,866.79 | 1,866.79 | 1,082.52 | | 784.27 |
| Cedar..... | 6,546 | | | 1,252.96 | 1,252.96 | 1,178.28 | | 74.68 |
| Cerro Gordo..... | 4,000 | | | 597.44 | 597.44 | 720.00 | 122.56 | |
| Cherokee..... | 3,259 | 7.00 | | 1,044.25 | 1,044.25 | 586.62 | | 457.63 |
| Chickasaw..... | 5,258 | 11.30 | 45.20 | 840.77 | 885.97 | 946.44 | 60.47 | |
| Clarke..... | 4,434 | | | 1,208.69 | 1,208.69 | 798.12 | | 410.57 |

| | | | | | | | | |
|-----------------|--------|----------|--------|----------|----------|----------|----------|----------|
| Clay..... | 1,714 | 29 | | 520.44 | 520.44 | 308.52 | | 211.92 |
| Clayton..... | 10,413 | | | 1,563.68 | 1,563.68 | 1,874.34 | 310.66 | |
| Clinton..... | 12,910 | | | 1,197.68 | 1,197.68 | 2,323.80 | 1,126.12 | |
| Crawford..... | 4,405 | | | 1,248.94 | 1,248.94 | 782.90 | | 466.04 |
| Dallas..... | 6,830 | | | 1,266.16 | 1,266.16 | 1,229.40 | | 36.76 |
| Davis..... | 6,296 | | | 806.37 | 806.37 | 1,127.88 | 321.51 | |
| Decatur..... | 5,618 | | | 2,349.96 | 2,349.96 | 1,011.24 | | 1,338.72 |
| Delaware..... | 6,119 | | | 756.82 | 756.82 | 1,101.42 | 344.60 | |
| Des Moines..... | 12,051 | | | 1,332.74 | 1,332.74 | 2,169.18 | 836.44 | |
| Dickinson..... | 714 | | | 237.29 | 237.29 | 128.52 | | 108.77 |
| Dubuque..... | 18,130 | | | 811.65 | 811.65 | 3,263.40 | 2,451.75 | |
| Emmet..... | 654 | | | 855.21 | 855.21 | 117.72 | | 737.49 |
| Fayette..... | 8,187 | | | 2,122.47 | 2,122.47 | 1,473.66 | | 648.81 |
| Floyd..... | 5,132 | | | 891.16 | 891.16 | 923.76 | 32.60 | |
| Franklin..... | 3,675 | | | 705.61 | 705.61 | 661.50 | | 44.11 |
| Fremont..... | 6,041 | | | 1,617.85 | 1,617.85 | 1,087.38 | | 530.47 |
| Greene..... | 4,678 | | | 1,035.14 | 1,035.14 | 842.04 | | 193.10 |
| Grundy..... | 4,396 | | | 812.08 | 812.08 | 791.28 | | 20.80 |
| Guthrie..... | 5,336 | | | 634.65 | 634.65 | 960.48 | 325.83 | |
| Hamilton..... | 4,931 | | | 1,245.75 | 1,245.75 | 887.58 | | 358.17 |
| Hancock..... | 1,359 | | | 526.10 | 526.10 | 244.62 | | 281.48 |
| Hardin..... | 6,954 | | | 955.28 | 955.28 | 1,251.72 | 296.44 | |
| Harrison..... | 6,007 | 106.21 | | 1,185.96 | 1,185.96 | 1,081.26 | | 104.70 |
| Henry..... | 7,491 | | | 467.07 | 467.07 | 1,348.38 | 881.31 | |
| Howard..... | 3,312 | | | 1,475.65 | 1,475.65 | 596.16 | | 879.49 |
| Humboldt..... | 1,977 | 345.73 | 134.68 | 702.37 | 837.05 | 355.86 | | 481.19 |
| Ida..... | 1,680 | | | 323.28 | 323.28 | 302.40 | | 20.88 |
| Iowa..... | 7,134 | | | 2,442.69 | 2,442.69 | 1,284.12 | | 1,158.57 |
| Jackson..... | 8,820 | | | 1,078.34 | 1,078.34 | 1,587.60 | 509.26 | |
| Jasper..... | 9,572 | | | 1,311.27 | 1,311.27 | 1,722.96 | 411.69 | |
| Jefferson..... | 6,247 | | | 794.80 | 794.80 | 1,124.46 | 329.66 | |
| Johnson..... | 10,176 | | | 942.55 | 942.55 | 1,831.68 | 889.13 | |
| Jones..... | 8,367 | | | 1,287.99 | 1,287.99 | 1,506.06 | 218.07 | |
| Keokuk..... | 8,432 | | | 741.39 | 741.39 | 1,499.76 | 758.37 | |
| Kossuth..... | 2,317 | 2,073.86 | | 667.99 | 667.99 | 417.06 | | 250.93 |
| Lee..... | 12,408 | | | 1,000.74 | 1,000.74 | 2,233.44 | 1,232.70 | |
| Linn..... | 13,012 | | | 911.74 | 911.74 | 2,342.16 | 1,430.42 | |
| Louisa..... | 4,510 | | | 563.69 | 563.69 | 811.80 | 248.11 | |
| Lucas..... | 5,319 | | | 512.36 | 512.36 | 957.42 | 445.06 | |

STATEMENT No. XV—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 1882, Code of 1873. | Total interest to be apportioned. | Amount of interest apportioned. | Warrant on revenue for deficiency. | Excess payable to revenue. |
|---------------|---------------|---|--|---|-----------------------------------|---------------------------------|------------------------------------|----------------------------|
| Lyon | 733 | | | \$ 131.66 | \$ 131.06 | \$ 131.94 | \$.28 | |
| Madison | 6,569 | | | 1,128.81 | 1,128.81 | 1,182.42 | 53.61 | |
| Mahaska | 9,114 | | | 881.90 | 881.90 | 1,640.52 | 758.62 | |
| Marion | 9,905 | | | 1,140.87 | 1,140.87 | 1,782.90 | 642.03 | |
| Marshall | 8,106 | | | 1,107.16 | 1,107.16 | 1,459.08 | 351.92 | |
| Mills | 5,104 | | | 1,172.76 | 1,172.76 | 918.72 | | 254.04 |
| Mitchell | 4,589 | | | 469.57 | 469.57 | 826.02 | 356.45 | |
| Monona | 3,391 | | | 846.32 | 846.32 | 610.38 | | 235.94 |
| Monroe | 5,021 | | | 609.37 | 609.37 | 903.78 | 294.41 | |
| Montgomery | 5,248 | | | 1,099.58 | 1,099.58 | 944.64 | | 154.94 |
| Muscatine | 7,941 | | | 806.15 | 806.15 | 1,429.38 | 623.23 | |
| O'Brien | 1,747 | | | 914.09 | 914.09 | 314.46 | | 599.63 |
| Osceola | 746 | | | 315.00 | 315.00 | 134.28 | | 180.72 |
| Page | 7,189 | | | 2,115.58 | 2,115.58 | 1,294.02 | | 821.56 |
| Palo Alto | 1,577 | | | 570.95 | 570.95 | 283.86 | | 287.09 |
| Plymouth | 3,444 | | | 847.45 | 847.45 | 619.92 | | 227.53 |
| Pocahontas | 1,513 | | | 857.94 | 857.94 | 272.34 | | 585.60 |
| Polk | 14,609 | | | 1,344.42 | 1,344.42 | 2,629.62 | 1,285.20 | |
| Pottawattamie | 13,345 | | | 3,210.98 | 3,210.98 | 2,402.10 | | 808.88 |
| Poweshiek | 6,985 | | | 1,772.00 | 1,772.00 | 1,257.30 | | 514.70 |
| Ringgold | 4,490 | | | 838.28 | 838.28 | 808.20 | | 30.08 |
| Sac | 3,279 | 121.86 | | 428.77 | 428.77 | 590.22 | 161.45 | |
| Scott | 15,780 | | | 408.73 | 408.73 | 2,840.40 | 2,431.67 | |
| Shelby | 4,587 | | | 549.58 | 549.58 | 825.66 | 276.08 | |
| Sioux | 2,354 | | | 697.81 | 697.81 | 423.72 | | 274.09 |

| | | | | | | | | |
|-------------------------|---------|-------------|-------------|--------------|---------------|--------------|--------------|--------------|
| Story | 5,995 | | | 1,334.58 | 1,334.58 | 1,079.10 | | 255.48 |
| Tama | 7,460 | 60.00 | | 1,625.95 | 1,625.95 | 1,342.80 | | 283.15 |
| Taylor | 5,877 | | | 1,335.08 | 1,335.08 | 1,057.86 | | 277.22 |
| Union | 5,273 | | | 1,055.35 | 1,055.35 | 949.14 | | 106.21 |
| Van Buren | 5,860 | | | 719.96 | 719.96 | 1,054.80 | 334.84 | |
| Wapello | 8,391 | | | 696.14 | 696.14 | 1,510.38 | 814.24 | |
| Warren | 7,394 | | | 502.25 | 702.25 | 1,330.92 | 628.67 | |
| Washington | 7,405 | | | 1,079.92 | 1,079.92 | 1,332.90 | 252.98 | |
| Wayne | 6,346 | | | 1,760.33 | 1,760.33 | 1,142.28 | | 618.05 |
| Webster | 6,811 | 170.00 | 182.37 | 1,157.53 | 1,339.90 | 1,225.98 | | 113.92 |
| Winnebago | 1,773 | | | 606.24 | 606.24 | 319.14 | | 287.10 |
| Winneshiek | 8,471 | | | 1,603.56 | 1,603.56 | 1,524.78 | | 78.78 |
| Woodbury | 5,157 | 1,630.30 | | 807.50 | 807.50 | 928.26 | 120.76 | |
| Worth | 2,671 | | | 642.48 | 642.48 | 480.78 | | 161.70 |
| Wright | 2,283 | 1,286.81 | | 548.68 | 548.68 | 410.94 | | 137.74 |
| Totals | 594,730 | \$ 6,450.90 | \$ 384.49 | \$101,561.31 | \$ 101,945.80 | \$107,051.40 | \$ 25,187.44 | \$ 20,081.84 |
| Interest on Eads' loans | | | 141.66 | | 141.66 | | | 141.66 |
| Interest on State loans | | | 4,963.94 | | 4,963.04 | | | 4,963.94 |
| Grand totals | | | \$ 5,490.09 | \$101,561.31 | \$ 107,051.40 | \$107,051.40 | \$ 25,187.44 | \$ 25,187.44 |

STATEMENT No. XVI.

Of the apportionment of interest of the permanent school fund made by the Auditor of State on the fifth day of March, A. D. 1883, as provided by sections 66, 1582, 1844, 1881, 1882, and 1884, Code of 1873, on the basis of twenty cents for each youth in the county.

| COUNTIES. | No. of youth. | Amount of interest collected which accrued 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..... | 4,580 | \$..... | \$ 950.49 | \$ 950.49 | \$ 916.00 | \$..... | \$ 34.49 |
| Adams..... | 4,531 | ..... | 919.22 | 919.22 | 906.20 | ..... | 13.02 |
| Allamakee..... | 7,454 | ..... | 2,452.14 | 2,452.14 | 1,490.80 | ..... | 961.34 |
| Appanoose..... | 6,283 | ..... | 731.76 | 731.76 | 1,256.60 | 524.84 | ..... |
| Audubon..... | 3,036 | ..... | 456.45 | 456.45 | 607.20 | 150.75 | ..... |
| Benton..... | 8,792 | ..... | 1,165.11 | 1,165.11 | 1,758.40 | 593.29 | ..... |
| Black Hawk..... | 8,429 | ..... | 778.28 | 778.28 | 1,685.80 | 907.52 | ..... |
| Boone..... | 8,214 | ..... | 2,106.00 | 2,106.00 | 1,642.80 | ..... | 463.20 |
| Bremer..... | 4,213 | ..... | 1,485.34 | 1,485.34 | 842.60 | ..... | 642.74 |
| Buchanan..... | 6,539 | ..... | 537.37 | 537.37 | 1,307.80 | 770.43 | ..... |
| Buena Vista..... | 3,028 | ..... | 1,275.18 | 1,275.18 | 605.60 | ..... | 669.58 |
| Butler..... | 4,962 | ..... | 804.22 | 804.22 | 992.40 | 188.18 | ..... |
| Calhoun..... | 2,875 | ..... | 1,145.34 | 1,145.34 | 575.00 | ..... | 570.34 |
| Carroll..... | 5,030 | ..... | 675.00 | 675.00 | 1,006.00 | 331.00 | ..... |
| Cass..... | 6,448 | ..... | 1,742.91 | 1,742.91 | 1,289.60 | ..... | 453.31 |
| Cedar..... | 6,371 | ..... | 1,252.96 | 1,252.96 | 1,274.20 | 21.24 | ..... |
| Cerro Gordo..... | 3,954 | ..... | 544.23 | 544.23 | 790.80 | 246.57 | ..... |
| Cherokee..... | 3,657 | ..... | 1,506.85 | 1,506.85 | 731.40 | ..... | 775.45 |
| Chickasaw..... | 4,472 | 11.30 | 710.43 | 721.73 | 894.40 | 172.67 | ..... |
| Clarke..... | 4,536 | ..... | 1,236.90 | 1,236.90 | 907.20 | ..... | 329.70 |
| Clay..... | 1,955 | ..... | 548.58 | 548.58 | 391.00 | ..... | 157.58 |
| Clayton..... | 10,486 | ..... | 1,460.45 | 1,460.45 | 2,097.20 | 636.75 | ..... |
| Clinton..... | 12,915 | ..... | 1,014.35 | 1,014.35 | 2,583.00 | 1,568.65 | ..... |
| Crawford..... | 4,706 | ..... | 2,067.93 | 2,067.93 | 941.20 | ..... | 1,126.73 |
| Dallas..... | 7,041 | ..... | 1,285.91 | 1,285.91 | 1,408.20 | 122.29 | ..... |
| Davis..... | 6,181 | ..... | 762.15 | 762.15 | 1,236.20 | 474.05 | ..... |
| Decatur..... | 6,020 | ..... | 2,349.96 | 2,349.96 | 1,204.00 | ..... | 1,145.96 |
| De'aware..... | 6,275 | ..... | 578.44 | 578.44 | 1,255.00 | 676.56 | ..... |
| Des Moines..... | 11,356 | ..... | 1,332.74 | 1,332.74 | 2,271.20 | 938.46 | ..... |
| Dickinson..... | 817 | ..... | 243.87 | 243.87 | 163.40 | ..... | 80.47 |
| Dubuque..... | 18,551 | ..... | 761.10 | 761.10 | 3,710.20 | 2,949.10 | ..... |
| Emmet..... | 757 | ..... | 877.28 | 877.28 | 151.40 | ..... | 725.88 |
| Fayette..... | 8,228 | ..... | 2,055.71 | 2,055.71 | 1,645.60 | ..... | 410.11 |
| Floyd..... | 5,178 | ..... | 891.16 | 891.16 | 1,035.60 | 144.44 | ..... |
| Franklin..... | 3,902 | ..... | 671.42 | 671.42 | 780.40 | 108.98 | ..... |
| Fremont..... | 6,060 | ..... | 1,625.36 | 1,625.36 | 1,212.00 | ..... | 413.36 |
| Greene..... | 5,218 | ..... | 1,035.14 | 1,035.14 | 1,043.60 | 8.46 | ..... |
| Grundy..... | 4,113 | ..... | 674.66 | 674.66 | 822.60 | 147.94 | ..... |
| Guthrie..... | 5,918 | ..... | 634.65 | 634.65 | 1,183.60 | 548.95 | ..... |
| Hamilton..... | 4,667 | ..... | 1,274.71 | 1,274.71 | 933.40 | ..... | 341.31 |
| Hancock..... | 1,520 | ..... | 555.11 | 555.11 | 304.00 | ..... | 251.11 |
| Hardin..... | 7,131 | ..... | 1,007.70 | 1,007.70 | 1,426.20 | 418.50 | ..... |
| Harrison..... | 6,535 | ..... | 1,207.71 | 1,207.71 | 1,307.00 | 99.29 | ..... |
| Henry..... | 6,802 | ..... | 435.30 | 435.30 | 1,360.40 | 925.10 | ..... |
| Howard..... | 3,255 | ..... | 1,430.16 | 1,430.16 | 651.00 | ..... | 779.16 |
| Humboldt..... | 2,170 | 220.00 | 687.49 | 907.49 | 434.00 | ..... | 473.49 |
| Ida..... | 2,035 | ..... | 626.80 | 626.80 | 407.00 | ..... | 219.80 |
| Iowa..... | 6,886 | ..... | 2,442.69 | 2,442.69 | 1,377.20 | ..... | 1,065.49 |
| Jackson..... | 8,852 | ..... | 984.22 | 984.22 | 1,770.40 | 786.18 | ..... |
| Jasper..... | 9,330 | ..... | 1,426.63 | 1,426.63 | 1,866.00 | 439.37 | ..... |
| Jefferson..... | 6,077 | ..... | 737.92 | 737.92 | 1,215.40 | 477.48 | ..... |
| Johnson..... | 10,397 | ..... | 910.08 | 910.08 | 2,079.40 | 1,169.32 | ..... |
| Jones..... | 8,139 | ..... | 1,126.16 | 1,126.16 | 1,627.80 | 501.64 | ..... |
| Keokuk..... | 8,693 | ..... | 748.79 | 748.79 | 1,738.60 | 989.81 | ..... |
| Kossuth..... | 2,526 | ..... | 506.85 | 506.85 | 505.20 | ..... | 1.65 |
| Lee..... | 12,418 | ..... | 1,000.74 | 1,000.74 | 2,483.60 | 1,482.86 | ..... |
| Linn..... | 13,126 | ..... | 518.45 | 518.45 | 2,625.20 | 2,106.75 | ..... |
| Louisa..... | 4,457 | ..... | 563.69 | 563.69 | 891.40 | 327.71 | ..... |
| Lucas..... | 4,762 | ..... | 422.68 | 422.68 | 952.40 | 529.72 | ..... |

BIENNIAL REPORT.

1883.]

AUDITOR OF STATE.

STATEMENT No. XVI--CONTINUED.

| COUNTIES. | No. of youth. | Amount of interest delinquent which accrued prior to January 1, 1874. | Interest due as per section 1882, Code 1873. | Total interest to be apportioned. | Amount of interest apportioned. | Warrant on revenue for deficiency. | Excess payable to revenue. |
|---------------|---------------|---|--|-----------------------------------|---------------------------------|------------------------------------|----------------------------|
| Lyon | 958 | | 212.50 | 212.50 | 191.60 | | 20.90 |
| Madison | 6,776 | | 1,246.10 | 1,246.10 | 1,355.20 | 109.10 | |
| Mahaska | 9,496 | | 733.34 | 733.34 | 1,899.20 | 1,165.86 | |
| Marion | 9,708 | | 1,206.62 | 1,206.62 | 1,941.60 | 734.98 | |
| Marshall | 7,663 | | 1,047.73 | 1,047.73 | 1,532.60 | 484.87 | |
| Mills | 4,930 | | 1,294.24 | 1,294.24 | 986.00 | | 308.24 |
| Mitchell | 6,450 | | 469.57 | 469.57 | 1,290.00 | 820.43 | |
| Monona | 3,791 | | 1,082.56 | 1,082.56 | 758.20 | | 324.36 |
| Monroe | 4,855 | | 609.29 | 609.29 | 971.00 | 361.71 | |
| Montgomery | 5,491 | | 1,191.69 | 1,191.69 | 1,098.20 | | 93.49 |
| Muscatine | 7,394 | | 756.15 | 756.15 | 1,478.80 | 722.65 | |
| O'Brien | 2,118 | | 1,227.22 | 1,227.22 | 423.60 | | 803.62 |
| Osceola | 1,005 | | 767.13 | 767.13 | 201.00 | | 566.13 |
| Page | 7,279 | | 2,115.58 | 2,115.58 | 1,455.80 | | 659.78 |
| Palo Alto | 1,714 | | 561.10 | 561.10 | 342.80 | | 218.30 |
| Plymouth | 3,829 | | 1,331.78 | 1,331.78 | 765.80 | | 565.98 |
| Pocahontas | 1,639 | | 1,192.48 | 1,192.48 | 327.80 | | 864.68 |
| Polk | 15,253 | | 1,344.42 | 1,344.42 | 3,050.60 | 1,706.18 | |
| Pottawattamie | 13,805 | | 1,973.15 | 1,973.15 | 2,761.00 | 787.85 | |
| Poweshiek | 7,050 | | 1,787.75 | 1,787.75 | 1,410.70 | | 377.75 |
| Ringgold | 5,029 | | 915.13 | 915.13 | 1,005.80 | 90.67 | |
| Sac | 3,645 | | 428.77 | 428.77 | 729.00 | 300.23 | |
| Scott | 15,844 | | 408.73 | 408.73 | 3,168.80 | 2,760.07 | |
| Shelby | 5,087 | | 549.58 | 549.58 | 1,017.40 | 467.82 | |
| Sioux | 2,403 | | 1,222.73 | 1,222.73 | 480.60 | | 742.13 |

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| | | | | | | | |
|-------------------------|---------|--------------|--------------|--------------|--------------|--------------|-------------|
| Story | 6,089 | | 1,336.08 | 1,336.08 | 1,217.80 | | 118.28 |
| Tama | 7,446 | | 1,453.84 | 1,453.84 | 1,489.20 | 35.36 | |
| Taylor | 6,136 | | 1,352.78 | 1,352.78 | 1,227.20 | | 125.58 |
| Union | 5,145 | | 1,105.65 | 1,105.65 | 1,029.00 | | 76.65 |
| Van Buren | 6,050 | | 719.96 | 719.96 | 1,210.00 | 490.04 | |
| Wapello | 7,353 | | 670.82 | 670.82 | 1,470.60 | 799.78 | |
| Warren | 7,322 | | 852.25 | 852.25 | 1,464.40 | 612.15 | |
| Washington | 7,389 | | 1,042.12 | 1,042.12 | 1,477.80 | 435.68 | |
| Wayne | 6,219 | | 1,873.34 | 1,873.34 | 1,243.80 | | 629.54 |
| Webster | 6,711 | | 1,132.61 | 1,132.61 | 1,342.20 | 209.59 | |
| Winnebago | 1,998 | | 1,227.94 | 1,227.94 | 399.60 | | 828.34 |
| Winneshiek | 8,582 | | 1,507.52 | 1,507.52 | 1,716.40 | 208.88 | |
| Woodbury | 6,121 | | 1,538.63 | 1,538.63 | 1,224.20 | | 314.43 |
| Worth | 2,701 | | 642.48 | 642.48 | 540.20 | | 102.28 |
| Wright | 2,553 | | 654.96 | 652.96 | 510.60 | | 144.36 |
| Totals | 603,886 | \$ 231.30 | \$104,747.24 | \$104,978.54 | \$120,777.20 | \$ 35,788.75 | \$19,990.09 |
| Interest on Eads' loans | | 158.15 | | 158.15 | | | 158.15 |
| Interest on State loans | | 15,640.51 | | 15,640.51 | | | 15,640.51 |
| Grand totals | | \$ 16,029.96 | \$104,747.24 | \$120,777.20 | \$120,777.20 | \$ 35,788.75 | \$35,788.75 |

1883.] AUDITOR OF STATE.

STATEMENT No. XVII.

Showing the number of cattle, horses, mules, sheep, and swine, and the value thereof as assessed, in the several counties, for the year 1882.

Table with columns for Counties, Cattle (Number, Value), Horses (Number, Value), Mules (Number, Value), Sheep (Number, Value), and Swine (Number, Value). Lists 90 counties including Adair, Adams, Allamakee, Appanoose, Audubon, Benton, Black Hawk, Boone, Bremer, Buchanan, Buena Vista, Butler, Calhoun, Carroll, Cass, Cedar, Cerro Gordo, Cherokee, Chickasaw, Clarke, Clay, Clayton, Clinton, Crawford, Dallas, Davis, Decatur, Delaware, Des Moines, Dickinson, Dubuque, Emmet, Fayette, Floyd, Franklin, Fremont, Greene, Grundy, Guthrie, Hamilton, Hancock, Hardin, Harrison, Henry, Howard, Humboldt, Ida, Iowa, Jackson, Jasper, Jefferson, Johnson, Jones, Keokuk, Kossuth, Lee, Linn, Louisa, Lucas, Lyon, Madison, Mahaska, Marion, Marshall, Mills, Mitchell, Monona, Monroe, Montgomery, Muscatine, O'Brien, Osceola, Page, Palo Alto, Plymouth, Pocahontas, Polk, Pottawattamie, Poweshiek, Ringgold, Sac.

BIENNIAL REPORT.

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AUDITOR OF STATE.

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TABLE No. XVII—CONTINUED.

| COUNTIES. | CATTLE. | | HORSES. | | MULES. | | SHEEP. | | SWINE. | |
|-----------------|-----------|--------------|---------|--------------|---------|-------------|---------|---------|-----------|-------------|
| | Number. | Value. | Number. | Value. | Number. | Value. | Number. | Value. | Number. | Value. |
| Scott..... | 23,238 | 230,958 | 10,793 | 338,198 | 806 | 32,173 | 2,425 | 2,077 | 40,343 | 54,271 |
| Shelby..... | 20,435 | 202,024 | 8,466 | 275,450 | 649 | 25,655 | 1,203 | 1,565 | 29,363 | 68,801 |
| Sioux..... | 8,341 | 74,512 | 3,913 | 80,570 | 179 | 4,126 | 2,626 | 1,317 | 9,441 | 4,676 |
| Story..... | 26,067 | 231,758 | 8,680 | 296,528 | 518 | 20,757 | 3,412 | 3,406 | 20,858 | 35,122 |
| Tama..... | 31,917 | 383,817 | 11,670 | 401,880 | 543 | 23,086 | 3,043 | 3,376 | 37,115 | 98,223 |
| Taylor..... | 22,863 | 292,048 | 9,038 | 268,688 | 949 | 31,775 | 4,243 | 5,627 | 29,614 | 69,245 |
| Union..... | 17,662 | 235,784 | 6,310 | 214,878 | 457 | 18,446 | 1,272 | 1,992 | 16,184 | 28,744 |
| Van Buren..... | 19,874 | 319,420 | 7,435 | 286,546 | 567 | 24,400 | 22,546 | 44,398 | 11,997 | 40,785 |
| Wapello..... | 17,181 | 218,375 | 7,862 | 285,680 | 521 | 23,210 | 9,703 | 14,106 | 10,241 | 47,851 |
| Warren..... | 25,411 | 330,245 | 9,579 | 324,677 | 657 | 25,542 | 4,398 | 4,371 | 23,540 | 60,551 |
| Washington..... | 28,566 | 336,507 | 10,327 | 313,821 | 662 | 21,720 | 5,673 | 7,138 | 31,404 | 96,825 |
| Wayne..... | 26,464 | 343,154 | 8,550 | 315,394 | 766 | 32,730 | 5,844 | 10,646 | 17,894 | 57,122 |
| Webster..... | 27,653 | 198,773 | 6,864 | 174,625 | 521 | 14,327 | 1,043 | 772 | 15,919 | 20,031 |
| Winneshiek..... | 4,902 | 29,310 | 1,971 | 47,295 | 89 | 2,562 | 1,827 | 912 | 1,629 | 805 |
| Winnebago..... | 23,555 | 137,281 | 10,560 | 289,237 | 93 | 2,356 | 5,084 | 5,222 | 26,630 | 28,671 |
| Winneshiek..... | 24,203 | 178,584 | 5,989 | 166,447 | 313 | 10,618 | 11,743 | 11,748 | 12,559 | 15,526 |
| Woodbury..... | 8,351 | 63,308 | 4,096 | 109,013 | 131 | 3,984 | 978 | 1,300 | 6,433 | 10,761 |
| Worth..... | 12,927 | 77,226 | 3,874 | 76,293 | 179 | 4,254 | 863 | 872 | 9,892 | 10,049 |
| Wright..... | | | | | | | | | | |
| Totals..... | 2,106,852 | \$21,996,899 | 742,321 | \$22,653,463 | 45,867 | \$1,719,661 | 438,407 | 562,712 | 2,069,847 | \$4,213,137 |

STATEMENT No. XVIII.

Showing the number of cattle, horses, sheep and swine, and the value thereof, as assessed in the several counties, for the year 1888.

| COUNTIES. | CATTLE. | | HORSES. | | MULES. | | SHEEP. | | SWINE. | |
|------------------|---------|------------|---------|------------|---------|-----------|---------|----------|---------|-----------|
| | Number. | Value. | Number. | Value. | Number. | Value. | Number. | Value. | Number. | Value. |
| Adair..... | 18,153 | \$ 222,891 | 7,768 | \$ 219,181 | 551 | \$ 18,835 | 3,668 | \$ 3,661 | 18,529 | \$ 35,424 |
| Adams..... | 19,591 | 171,133 | 6,686 | 186,363 | 523 | 15,709 | 2,496 | 2,501 | 19,252 | 30,046 |
| Allamakee..... | 20,205 | 168,196 | 7,407 | 189,513 | 125 | 3,185 | 4,475 | 3,998 | 16,570 | 24,326 |
| Appanoose..... | 21,207 | 303,164 | 7,378 | 291,539 | 496 | 21,573 | 8,342 | 10,721 | 7,605 | 21,847 |
| Audubon..... | 10,389 | 161,155 | 5,669 | 213,673 | 560 | 27,126 | 2,035 | 3,354 | 13,772 | 49,689 |
| Benton..... | 34,583 | 526,331 | 12,770 | 509,109 | 380 | 16,530 | 2,143 | 3,186 | 32,583 | 79,986 |
| Black Hawk..... | 32,370 | 314,006 | 10,592 | 345,402 | 227 | 9,218 | 2,645 | 3,625 | 32,960 | 86,156 |
| Boone..... | 27,908 | 323,070 | 8,501 | 265,593 | 545 | 20,980 | 1,110 | 1,271 | 17,757 | 30,060 |
| Bremer..... | 26,549 | 245,483 | 7,629 | 175,773 | 93 | 2,065 | 951 | 952 | 22,998 | 33,389 |
| Buchanan..... | 35,690 | 397,773 | 9,205 | 291,362 | 199 | 7,319 | 1,501 | 2,601 | 21,906 | 64,569 |
| Buena Vista..... | 12,853 | 107,472 | 5,177 | 93,105 | 206 | 5,367 | 2,292 | 1,165 | 10,259 | 12,603 |
| Butler..... | 26,264 | 239,727 | 8,498 | 265,729 | 190 | 6,340 | 2,414 | 2,414 | 20,588 | 51,180 |
| Calhoun..... | 14,946 | 141,560 | 4,820 | 126,423 | 293 | 8,714 | 1,317 | 1,319 | 8,582 | 10,586 |
| Carroll..... | 16,329 | 102,272 | 7,976 | 113,744 | 541 | 9,253 | 1,564 | 809 | 22,112 | 7,913 |
| Cass..... | 22,036 | 308,726 | 8,618 | 218,716 | 859 | 26,578 | 2,169 | 3,463 | 31,185 | 79,183 |
| Cedar..... | 34,382 | 296,460 | 11,471 | 263,406 | 726 | 21,524 | 5,434 | 5,551 | 49,436 | 142,289 |
| Cerro Gordo..... | 15,805 | 127,763 | 5,614 | 143,920 | 156 | 4,834 | 2,724 | 2,704 | 12,446 | 14,562 |
| Cherokee..... | 14,544 | 136,398 | 6,308 | 176,589 | 319 | 9,415 | 4,601 | 4,614 | 19,458 | 24,447 |
| Chickasaw..... | 21,209 | 189,295 | 6,828 | 177,245 | 97 | 2,535 | 1,800 | 1,796 | 9,954 | 10,021 |
| Clarke..... | 16,702 | 200,730 | 6,241 | 211,613 | 394 | 14,325 | 1,417 | 1,730 | 8,315 | 28,095 |
| Clay..... | 9,971 | 83,716 | 3,383 | 79,789 | 135 | 3,604 | 3,548 | 2,158 | 3,739 | 7,273 |
| Clayton..... | 29,810 | 294,195 | 10,110 | 335,154 | 374 | 13,135 | 6,698 | 8,235 | 22,124 | 46,290 |
| Clinton..... | 43,678 | 352,971 | 13,378 | 392,680 | 319 | 10,300 | 3,718 | 3,718 | 46,424 | 73,753 |
| Crawford..... | 20,371 | 191,366 | 7,920 | 207,769 | 547 | 20,285 | 7,655 | 2,832 | 33,733 | 25,340 |
| Dallas..... | 26,241 | 361,353 | 9,574 | 352,178 | 754 | 31,332 | 1,494 | 1,548 | 25,257 | 61,836 |
| Davis..... | 18,883 | 245,143 | 7,764 | 251,328 | 474 | 17,879 | 14,535 | 21,281 | 8,583 | 29,910 |
| Decatur..... | 21,866 | 307,415 | 7,711 | 315,171 | 570 | 26,415 | 9,651 | 9,790 | 9,674 | 22,568 |
| Delaware..... | 35,812 | 314,099 | 8,894 | 270,874 | 232 | 8,517 | 3,053 | 3,391 | 24,129 | 60,126 |
| Des Moines..... | 16,330 | 206,608 | 7,733 | 261,238 | 551 | 22,407 | 5,804 | 7,453 | 11,841 | 31,150 |
| Dickinson..... | 3,216 | 30,387 | 1,390 | 44,560 | 61 | 2,335 | 847 | 1,109 | 453 | 1,057 |
| Dubuque..... | 32,639 | 253,651 | 10,278 | 217,645 | 423 | 10,566 | 7,922 | 8,063 | 32,876 | 43,837 |

STATEMENT No. XVIII—CONTINUED.

| COUNTIES. | CATTLE. | | HORSES. | | MULES. | | SHEEP. | | SWINE. | |
|----------------|---------|-----------|---------|-----------|---------|--------|---------|----------|---------|---------|
| | Number. | Value. | Number. | Value. | Number. | Value. | Number. | Value. | Number. | Value. |
| Emmet..... | 4,169 | \$ 28,919 | 1,138 | \$ 29,009 | 19 | \$ 650 | 1,196 | \$ 1,177 | 1,033 | \$ 884 |
| Fayette..... | 36,350 | 285,574 | 10,990 | 308,074 | 271 | 8,085 | 4,377 | 3,307 | 22,756 | 54,246 |
| Floyd..... | 18,188 | 164,690 | 7,378 | 164,260 | 95 | 2,322 | 2,459 | 2,459 | 14,792 | 19,168 |
| Franklin..... | 20,060 | 99,595 | 6,680 | 126,913 | 238 | 5,032 | 1,741 | 866 | 16,635 | 15,560 |
| Fremont..... | 27,694 | 284,175 | 7,860 | 268,882 | 1,911 | 76,773 | 2,038 | 2,038 | 30,012 | 40,118 |
| Greene..... | 24,688 | 245,572 | 8,121 | 218,484 | 450 | 13,793 | 2,225 | 2,766 | 21,883 | 54,078 |
| Grundy..... | 25,912 | 173,290 | 8,527 | 145,985 | 348 | 6,790 | 1,630 | 832 | 32,939 | 38,178 |
| Guthrie..... | 22,685 | 270,763 | 8,385 | 282,725 | 522 | 23,040 | 2,295 | 2,959 | 15,832 | 38,825 |
| Hamilton..... | 22,768 | 211,000 | 6,685 | 216,839 | 267 | 8,231 | 423 | 450 | 12,076 | 25,805 |
| Hancock..... | 5,715 | 44,636 | 2,227 | 43,427 | 81 | 1,910 | 903 | 627 | 4,281 | 4,972 |
| Hardin..... | 21,960 | 202,962 | 8,193 | 219,700 | 335 | 10,159 | 1,215 | 1,215 | 19,836 | 39,672 |
| Harrison..... | 34,246 | 483,425 | 9,282 | 378,451 | 627 | 33,110 | 1,910 | 3,635 | 26,847 | 82,434 |
| Henry..... | 19,576 | 209,863 | 8,552 | 268,310 | 454 | 15,094 | 9,630 | 14,965 | 11,369 | 27,845 |
| Howard..... | 12,855 | 105,137 | 5,538 | 124,023 | 67 | 1,533 | 1,819 | 2,209 | 6,429 | 11,843 |
| Humboldt..... | 11,363 | 97,742 | 3,693 | 104,054 | 155 | 4,704 | 1,228 | 1,228 | 6,762 | 11,064 |
| Ida..... | 9,536 | 77,472 | 4,283 | 149,233 | 307 | 12,120 | 6,203 | 7,243 | 13,124 | 19,983 |
| Iowa..... | 29,583 | 300,344 | 9,432 | 308,238 | 471 | 16,965 | 5,262 | 6,365 | 31,676 | 75,618 |
| Jackson..... | 28,459 | 238,223 | 9,277 | 283,145 | 309 | 10,375 | 4,481 | 4,481 | 27,406 | 45,319 |
| Jasper..... | 35,198 | 400,618 | 12,451 | 461,377 | 916 | 39,613 | 5,180 | 8,383 | 35,904 | 110,988 |
| Jefferson..... | 19,080 | 221,813 | 8,396 | 310,873 | 439 | 18,299 | 13,030 | 16,503 | 12,160 | 31,761 |
| Johnson..... | 30,073 | 301,816 | 11,455 | 315,510 | 737 | 26,042 | 8,687 | 9,104 | 33,324 | 65,095 |
| Jones..... | 36,244 | 396,703 | 9,373 | 328,568 | 347 | 13,602 | 2,730 | 4,713 | 37,744 | 96,550 |
| Keokuk..... | 26,096 | 345,304 | 10,739 | 335,668 | 668 | 23,064 | 6,919 | 8,426 | 23,015 | 47,574 |
| Kossuth..... | 13,643 | 113,042 | 4,224 | 97,996 | 185 | 6,053 | 1,885 | 2,192 | 4,684 | 7,374 |
| Lee..... | 18,700 | 249,641 | 8,476 | 306,314 | 819 | 35,104 | 7,290 | 10,566 | 9,040 | 29,618 |
| Linn..... | 44,320 | 474,482 | 14,011 | 387,781 | 591 | 26,725 | 3,797 | 5,846 | 37,169 | 119,519 |
| Louisa..... | 17,872 | 181,238 | 6,672 | 223,776 | 310 | 11,044 | 1,807 | 1,762 | 12,609 | 27,959 |
| Lucas..... | 17,719 | 226,744 | 6,744 | 172,929 | 487 | 15,280 | 5,051 | 5,096 | 8,001 | 17,804 |
| Lyon..... | 3,317 | 17,023 | 1,371 | 17,073 | 50 | 537 | 1,030 | 323 | 2,412 | 770 |
| Madison..... | 27,017 | 314,220 | 9,862 | 271,519 | 817 | 29,685 | 2,338 | 2,306 | 20, 66 | 62,484 |
| Mahaska..... | 25,728 | 287,080 | 10,846 | 337,829 | 814 | 26,570 | 13,069 | 17,064 | 23,585 | 61,482 |
| Marion..... | 24,831 | 206,306 | 9,624 | 291,696 | 715 | 23,206 | 8,189 | 6,278 | 25,151 | 56,629 |
| Marshall..... | 30,024 | 369,924 | 9,822 | 356,837 | 469 | 19,461 | 4,557 | 9,668 | 28,622 | 85,166 |
| Mills..... | 22,500 | 289,500 | 7,686 | 282,660 | 875 | 41,230 | 1,310 | 1,860 | 21,843 | 46,640 |
| Mitchell..... | 13,895 | 91,912 | 6,704 | 146,519 | 118 | 2,785 | 2,826 | 2,830 | 14,548 | 15,343 |
| Monona..... | 27,800 | 251,980 | 6,332 | 194,302 | 488 | 17,298 | 10,941 | 12,674 | 21,648 | 34,562 |
| Monroe..... | 18,319 | 256,710 | 5,531 | 219,442 | 491 | 24,300 | 8,662 | 17,941 | 6,642 | 19,499 |

| | | | | | | | | | | |
|--------------------|-----------|--------------|---------|--------------|--------|-------------|---------|------------|-----------|-------------|
| Montgomery..... | 19,016 | 291,248 | 7,831 | 272,475 | 811 | 32,601 | 1,252 | 2,251 | 31,016 | 79,420 |
| Muscatine..... | 21,605 | 251,246 | 9,048 | 322,777 | 533 | 18,958 | 2,585 | 2,585 | 22,821 | 49,651 |
| O'Brien..... | 4,710 | 33,679 | 2,932 | 32,163 | 187 | 2,206 | 3,185 | 796 | 4,545 | 2,272 |
| Osceola..... | 3,212 | 40,068 | 1,948 | 52,496 | 105 | 4,265 | 2,305 | 2,306 | 2,390 | 2,673 |
| Page..... | 23,160 | 386,154 | 10,729 | 471,248 | 1,330 | 74,145 | 5,509 | 11,023 | 38,986 | 109,251 |
| Palo Alto..... | 11,155 | 78,294 | 2,686 | 59,043 | 228 | 4,478 | 825 | 342 | 4,080 | 3,697 |
| Plymouth..... | 17,251 | 144,247 | 6,571 | 209,351 | 300 | 11,640 | 6,125 | 4,591 | 17,694 | 17,694 |
| Pocahontas..... | 11,157 | 97,923 | 2,905 | 73,436 | 146 | 4,277 | 750 | 1,071 | 4,623 | 8,567 |
| Polk..... | 29,677 | 464,328 | 25,495 | 551,236 | 861 | 48,160 | 2,411 | 3,700 | 23,453 | 62,726 |
| Pottawattamie..... | 43,216 | 447,847 | 15,915 | 459,975 | 1,471 | 51,419 | 2,461 | 3,720 | 40,743 | 78,879 |
| Poweshiek..... | 29,337 | 357,960 | 10,446 | 336,717 | 622 | 21,943 | 3,098 | 3,240 | 31,240 | 80,963 |
| Ringgold..... | 21,365 | 280,076 | 7,497 | 264,389 | 601 | 27,348 | 4,737 | 4,966 | 11,087 | 35,325 |
| Sac..... | 17,274 | 126,514 | 7,121 | 157,631 | 352 | 8,634 | 3,563 | 2,442 | 20,076 | 25,602 |
| Scott..... | 24,477 | 242,963 | 10,068 | 343,871 | 823 | 33,065 | 2,667 | 1,883 | 39,116 | 55,982 |
| Shelby..... | 22,265 | 235,579 | 9,213 | 323,510 | 696 | 28,882 | 1,277 | 1,737 | 29,559 | 72,163 |
| Sioux..... | 9,217 | 96,920 | 4,342 | 95,409 | 203 | 4,650 | 3,060 | 3,032 | 13,635 | 10,012 |
| Story..... | 24,731 | 229,425 | 9,024 | 300,846 | 523 | 20,215 | 2,831 | 2,833 | 18,411 | 32,034 |
| Tama..... | 30,711 | 387,930 | 11,523 | 401,183 | 567 | 24,292 | 2,872 | 3,126 | 34,560 | 95,536 |
| Taylor..... | 23,760 | 290,238 | 9,290 | 278,359 | 791 | 25,677 | 4, 93 | 5,297 | 26,357 | 76,261 |
| Union..... | 18,481 | 247,323 | 6,348 | 207,101 | 470 | 21,717 | 1,820 | 1,845 | 14,064 | 41,392 |
| Van Buren..... | 19,950 | 311,783 | 7,740 | 300,224 | 495 | 22,050 | 20,291 | 30,115 | 7,921 | 34,411 |
| Wapello..... | 17,302 | 212,220 | 7,565 | 272,009 | 521 | 22,760 | 9,708 | 12,582 | 11,862 | 34,670 |
| Warren..... | 25,398 | 339,374 | 9,485 | 321,906 | 566 | 21,420 | 3,966 | 3,979 | 20,391 | 55,544 |
| Washington..... | 28,284 | 324,907 | 10,421 | 307,328 | 621 | 22,400 | 5,439 | 5,906 | 27,656 | 89,391 |
| Wayne..... | 22,906 | 274,959 | 8,405 | 300,934 | 710 | 29,421 | 5,037 | 8,018 | 11,009 | 33,255 |
| Webster..... | 28,243 | 210,282 | 7,454 | 181,302 | 573 | 14,403 | 1,156 | 918 | 14,775 | 17,862 |
| Winnebago..... | 5,930 | 35,376 | 2,070 | 43,179 | 77 | 2,045 | 1,050 | 525 | 2,906 | 1,453 |
| Winneshiek..... | 26,125 | 153,080 | 10,255 | 278,698 | 95 | 2,458 | 4,561 | 4,640 | 27,236 | 28,518 |
| Woodbury..... | 25,876 | 298,903 | 7,296 | 274,275 | 448 | 19,752 | 9,488 | 13,860 | 15,454 | 30,651 |
| Worth..... | 9,642 | 72,524 | 4,223 | 110,624 | 711 | 3,078 | 1,109 | 1,473 | 8,796 | 15,268 |
| Wright..... | 12,697 | 83,987 | 4,150 | 86,104 | 207 | 4,984 | 1,092 | 1,155 | 9,527 | 11,265 |
| Total..... | 2,157,745 | \$22,882,204 | 779,667 | \$23,594,601 | 45,833 | \$1,702,132 | 401,429 | \$ 479,237 | 1,895,044 | \$4,074,265 |

STATEMENT No. XIX.

Showing the number of Live Stock, and the assessed value of the same, for a period of seventeen years.

Table with columns: YEAR, No. of cattle, Value of cattle, No. of horses, Value of horses, No. of mules, Value of mules, No. of sheep, Value of sheep, No. of swine over six months, Value of swine, Total value for each year.

STATEMENT No. XX.

Abstract of the assessment of real estate and personal property of the State, as reported by the several counties, and as equalized by the State Board, for the year 1885.

Table with columns: COUNTIES, Number acres of land, Reported value per acre, Equalized value per acre, Increase, per cent., Reported value of lands, Reported value of town lots, Decrease, per cent., Reported value of lands and town lots, Equalized value of lands and town lots, Personal property, Railroad property, Reported total, Equalized total, Total exemptions on account of trees planted.

STATEMENT No. XX—CONTINUED.

| COUNTIES. | Number acres of land. | Reported value per acre. | Equalized value per acre. | Reported value of lands. | Reported value of town lots. | Increase, per cent. | Decrease, per cent. | Reported value of lands and town lots. | Equalized value of lands and town lots. | Personal property value. | Railroad property, value. | Reported total value. | Equalized total value. | Total exemptions on account of trees planted. |
|--------------------|-----------------------|--------------------------|---------------------------|--------------------------|------------------------------|---------------------|---------------------|--|---|--------------------------|---------------------------|-----------------------|------------------------|---|
| Emmet..... | 241,090 | 2.88 | 3.45 | 694,387 | 28,102 | 25 | ... | 722,489 | 903,111 | 82,031 | 55,760 | 860,280 | 1,040,902 | 14,806 |
| Fayette..... | 454,378 | 7.69 | 8.46 | 3,493,129 | 360,979 | 10 | ... | 3,854,108 | 4,239,518 | 1,104,290 | 195,060 | 5,153,458 | 5,538,868 | 44,293 |
| Floyd..... | 309,838 | 6.58 | 7.89 | 2,039,362 | 293,974 | 20 | ... | 2,333,336 | 2,800,002 | 618,055 | 269,227 | 3,220,618 | 3,687,284 | 43,704 |
| Franklin..... | 362,346 | 5.95 | 6.54 | 2,154,186 | 123,030 | 10 | ... | 2,277,216 | 2,504,937 | 414,418 | 222,620 | 2,114,252 | 3,141,975 | 134,192 |
| Fremont..... | 313,184 | 8.42 | 9.26 | 2,636,583 | 353,355 | 10 | ... | 2,989,938 | 3,288,931 | 1,064,705 | 211,105 | 4,265,748 | 4,564,741 | 1,050 |
| Greene..... | 394,490 | 6.67 | 6.67 | 2,429,426 | 305,553 | ... | ... | 2,734,979 | 2,734,979 | 763,145 | 375,452 | 3,873,576 | 3,873,576 | 139,172 |
| Grundy..... | 313,036 | 7.92 | 8.32 | 2,480,339 | 162,671 | 5 | ... | 2,643,010 | 2,907,311 | 551,097 | 97,479 | 3,291,586 | 3,555,887 | 103,165 |
| Guthrie..... | 377,428 | 7.68 | 7.30 | 2,895,659 | 532,532 | ... | 5 | 3,428,191 | 3,256,782 | 957,509 | 352,871 | 4,738,569 | 4,567,160 | 84,775 |
| Hamilton..... | 360,148 | 5.23 | 5.75 | 1,883,136 | 290,139 | 10 | ... | 2,173,275 | 2,390,602 | 462,325 | 236,060 | 2,871,660 | 3,088,987 | 63,288 |
| Hancock..... | 359,691 | 3.95 | 3.95 | 1,422,105 | 51,065 | ... | ... | 1,473,170 | 1,473,170 | 129,964 | 151,899 | 1,755,033 | 1,755,033 | 59,200 |
| Hardin..... | 351,588 | 6.54 | 8.19 | 2,299,775 | 383,775 | 10 | ... | 2,683,550 | 2,951,905 | 850,344 | 360,640 | 3,894,534 | 4,162,889 | 67,036 |
| Harrison..... | 429,991 | 6.40 | 6.72 | 2,714,667 | 481,654 | 5 | ... | 3,196,321 | 3,356,137 | 1,349,702 | 458,002 | 5,004,025 | 5,163,841 | ... |
| Henry..... | 266,218 | 10.61 | 10.61 | 2,824,639 | 812,570 | ... | ... | 3,637,209 | 3,637,209 | 1,528,479 | 299,909 | 5,465,597 | 5,465,597 | ... |
| Howard..... | 298,424 | 7.00 | 7.00 | 2,090,110 | 195,287 | ... | ... | 2,285,397 | 2,285,397 | 351,411 | 121,900 | 2,758,708 | 2,758,708 | 35,633 |
| Humboldt..... | 270,226 | 5.46 | 5.46 | 1,475,890 | 136,149 | ... | ... | 1,612,039 | 1,612,039 | 235,835 | 206,468 | 2,054,342 | 2,054,342 | 95,784 |
| Ida..... | 269,663 | 5.13 | 5.39 | 1,382,454 | 160,167 | 5 | ... | 1,542,621 | 1,619,751 | 358,713 | 41,760 | 1,943,094 | 2,020,224 | 48,965 |
| Iowa..... | 317,948 | 9.17 | 9.63 | 3,410,914 | 242,340 | 5 | ... | 3,653,254 | 3,835,916 | 1,132,305 | 310,726 | 5,096,285 | 5,278,947 | 29,356 |
| Jackson..... | 401,588 | 7.55 | 7.93 | 3,031,649 | 585,380 | 5 | ... | 3,617,029 | 3,797,881 | 1,349,800 | 236,826 | 5,203,655 | 5,384,507 | 250 |
| Jasper..... | 465,982 | 9.22 | 10.60 | 4,294,161 | 693,890 | 15 | ... | 4,992,051 | 5,740,858 | 1,879,390 | 591,111 | 7,462,552 | 8,211,359 | ... |
| Jefferson..... | 272,667 | 11.21 | 11.77 | 3,056,525 | 503,372 | ... | 5 | 3,560,197 | 3,879,818 | 1,343,209 | 484,816 | 5,388,222 | 5,210,213 | 1,695 |
| Johnson..... | 389,384 | 11.30 | 11.36 | 4,400,144 | 1,421,333 | ... | ... | 5,821,477 | 5,821,477 | 1,702,079 | 506,221 | 8,029,777 | 8,029,777 | ... |
| Jones..... | 352,936 | 8.91 | 9.36 | 3,143,411 | 551,662 | 5 | ... | 3,695,073 | 3,879,826 | 1,407,333 | 235,270 | 5,333,676 | 5,522,429 | 2,761 |
| Keokuk..... | 364,142 | 9.13 | 9.58 | 3,323,288 | 540,555 | 5 | ... | 3,863,843 | 4,067,035 | 1,548,037 | 279,756 | 5,691,636 | 5,884,828 | 3,981 |
| Kossuth..... | 567,752 | 3.41 | 3.75 | 1,933,384 | 183,918 | 10 | ... | 2,117,302 | 2,329,032 | 347,158 | 207,414 | 2,671,874 | 2,883,604 | 117,950 |
| Lee..... | 320,722 | 10.49 | 10.49 | 3,365,341 | 3,056,619 | ... | ... | 6,421,960 | 6,421,960 | 2,230,950 | 335,609 | 8,988,519 | 8,988,519 | 2,630 |
| Linn..... | 457,181 | 11.98 | 11.98 | 5,474,934 | 2,323,794 | ... | ... | 7,798,728 | 7,798,728 | 2,370,194 | 587,886 | 10,756,808 | 10,756,808 | ... |
| Louisa..... | 251,575 | 8.89 | 8.89 | 2,235,552 | 299,832 | ... | ... | 2,535,384 | 2,535,384 | 822,689 | 242,291 | 3,600,374 | 3,600,374 | 3,194 |
| Lucas..... | 275,285 | 7.01 | 7.01 | 1,930,850 | 350,215 | ... | ... | 2,281,065 | 2,281,065 | 807,308 | 386,117 | 3,474,490 | 3,474,490 | 10,739 |
| Lyon..... | 357,618 | 4.00 | 4.00 | 1,430,472 | 20,416 | ... | ... | 1,450,888 | 1,450,888 | 45,379 | 59,206 | 1,555,473 | 1,555,473 | 168,821 |
| Madison..... | 335,022 | 7.02 | 8.07 | 2,353,066 | 324,977 | 15 | ... | 2,677,983 | 3,079,680 | 1,023,088 | 135,549 | 3,836,620 | 4,238,317 | 34,702 |
| Mahaska..... | 360,125 | 10.97 | 10.97 | 3,951,200 | 663,094 | ... | ... | 4,614,294 | 4,614,294 | 1,392,778 | 379,474 | 6,386,546 | 6,386,546 | 9,650 |
| Marion..... | 350,753 | 8.46 | 9.72 | 2,969,068 | 584,143 | 15 | ... | 3,553,211 | 4,086,192 | 1,419,911 | 278,468 | 5,251,590 | 5,784,571 | ... |
| Marshall..... | 362,681 | 12.33 | 11.10 | 4,470,240 | 1,541,046 | ... | 10 | 6,011,286 | 5,410,158 | 1,571,262 | 539,837 | 8,122,385 | 7,521,257 | 80,196 |
| Mills..... | 266,400 | 9.77 | 9.77 | 2,602,000 | 425,500 | ... | ... | 3,027,500 | 3,027,500 | 1,348,300 | 577,069 | 4,952,869 | 4,952,869 | 14,000 |
| Mitchell..... | 292,494 | 6.06 | 7.26 | 1,773,475 | 240,030 | 20 | ... | 2,013,505 | 2,416,206 | 408,493 | 95,285 | 2,517,283 | 2,919,984 | 14,409 |
| Monona..... | 425,250 | 5.03 | 5.78 | 2,138,754 | 127,800 | 15 | ... | 2,266,553 | 2,906,547 | 654,665 | 113,330 | 3,034,568 | 3,374,542 | 67,033 |
| Munroe..... | 274,389 | 6.92 | 6.92 | 1,897,957 | 299,452 | ... | ... | 2,197,409 | 2,197,409 | 913,864 | 494,640 | 3,605,913 | 3,605,913 | ... |
| Muscogemery..... | 269,471 | 12.10 | 10.28 | 3,260,382 | 679,015 | 15 | ... | 3,939,397 | 3,348,489 | 1,551,888 | 384,334 | 5,475,619 | 4,884,711 | 43,472 |
| Nitocah..... | 262,306 | 12.70 | 12.07 | 3,332,201 | 1,440,935 | 5 | ... | 4,773,136 | 4,534,480 | 1,630,501 | 599,073 | 7,002,710 | 6,764,054 | ... |
| O'Brien..... | 339,085 | 4.00 | 4.00 | 1,356,340 | 59,855 | ... | ... | 1,416,195 | 1,416,195 | 122,128 | 169,269 | 1,707,592 | 1,707,592 | 130,500 |
| Osceola..... | 239,323 | 3.76 | 3.95 | 900,689 | 79,723 | 5 | ... | 980,412 | 1,029,433 | 128,038 | 94,888 | 1,203,338 | 1,252,359 | 154,511 |
| Page..... | 333,592 | 11.60 | 10.44 | 3,868,560 | 1,046,858 | 10 | ... | 4,915,418 | 4,513,877 | 2,086,550 | 262,309 | 7,264,277 | 6,862,736 | 33,950 |
| Palo Alto..... | 334,422 | 3.66 | 3.84 | 1,224,291 | 131,683 | 5 | ... | 1,355,974 | 1,423,772 | 190,869 | 243,470 | 1,790,313 | 1,858,111 | 103,000 |
| Plymouth..... | 530,873 | 5.15 | 5.92 | 2,736,495 | 380,236 | 15 | ... | 3,116,731 | 3,584,240 | 571,083 | 271,185 | 3,958,999 | 4,426,508 | 292,400 |
| Pocahontas..... | 361,228 | 4.56 | 4.33 | 1,648,236 | 56,358 | ... | ... | 1,704,594 | 1,619,365 | 228,679 | 171,160 | 2,104,433 | 2,019,204 | 122,300 |
| Polk..... | 368,124 | 14.66 | 12.42 | 5,402,590 | 6,656,570 | 15 | ... | 12,059,160 | 10,250,286 | 3,552,780 | 608,670 | 16,220,610 | 14,411,786 | ... |
| Pottawattamie..... | 586,250 | 9.26 | 9.26 | 5,426,522 | 2,197,260 | ... | ... | 7,623,782 | 7,623,782 | 2,067,070 | 980,924 | 10,671,776 | 10,671,776 | ... |
| Poweshiek..... | 365,300 | 9.24 | 9.24 | 3,375,406 | 493,429 | ... | ... | 3,868,835 | 3,868,835 | 1,277,879 | 477,226 | 5,623,940 | 5,623,940 | 14,458 |
| Ringgold..... | 336,774 | 6.57 | 6.90 | 2,112,513 | 215,545 | 5 | ... | 2,428,058 | 2,549,461 | 886,188 | 111,524 | 3,425,770 | 3,547,173 | 42,630 |
| Sac..... | 366,648 | 6.35 | 6.35 | 2,327,443 | 214,968 | ... | ... | 2,542,411 | 2,542,411 | 442,712 | 65,500 | 3,050,623 | 3,050,623 | 283,080 |
| Scott..... | 279,496 | 16.48 | 18.12 | 4,607,020 | 3,359,273 | 10 | ... | 7,966,293 | 7,169,664 | 2,254,835 | 300,327 | 10,521,455 | 9,724,826 | ... |
| Shelby..... | 374,170 | 8.35 | 8.35 | 3,122,850 | 325,741 | ... | ... | 3,448,591 | 3,448,591 | 1,042,255 | 178,681 | 4,669,527 | 4,669,527 | 120,581 |
| Sioux..... | 470,721 | 4.05 | 4.05 | 1,905,883 | 113,594 | ... | ... | 2,019,477 | 2,019,477 | 304,506 | 338,189 | 2,662,172 | 2,662,172 | 211,700 |
| Story..... | 352,362 | 8.62 | 8.62 | 3,037,890 | 498,576 | ... | ... | 3,536,466 | 3,536,466 | 1,016,320 | 405,836 | 4,958,622 | 4,958,622 | 95,729 |
| Tama..... | 449,823 | 9.46 | 9.93 | 4,255,940 | 613,992 | 5 | ... | 4,869,932 | 5,113,428 | 1,412,028 | 416,813 | 6,698,773 | 6,942,569 | 40,509 |
| Taylor..... | 335,085 | 8.57 | 8.57 | 2,870,357 | 326,853 | ... | ... | 3,197,210 | 3,197,210 | 1,057,804 | 153,348 | 4,408,362 | 4,408,362 | 54,516 |
| Union..... | 265,354 | 7.62 | 8.00 | 2,022,817 | 908,802 | 5 | ... | 2,931,619 | 3,078,200 | 875,934 | 376,625 | 4,184,178 | 4,330,759 | 73,238 |
| Van Buren..... | 303,875 | 10.06 | 9.55 | 3,056,610 | 496,868 | 5 | ... | 3,553,478 | 3,375,804 | 1,475,084 | 185,226 | 5,213,788 | 5,036,114 | 7,496 |
| Wapello..... | 268,697 | 10.03 | 10.03 | 2,694,002 | 1,896,979 | ... | ... | 4,590,981 | 4,590,981 | 1,527,959 | 504,148 | 6,623,088 | 6,623,088 | 760 |
| Warren..... | 361,305 | 10.70 | 9.63 | 3,865,229 | 387,800 | 10 | ... | 4,253,029 | 3,827,727 | 1,314,274 | 149,589 | 5,716,892 | 5,291,590 | 42,273 |
| Washington..... | 356,035 | 9.73 | 10.22 | 3,463,227 | 534,880 | 5 | ... | 3,998,107 | 4,198,012 | 1,671,075 | 311,231 | 5,980,413 | 6,180,318 | 16,703 |
| Wayne..... | 329,831 | 8.43 | 7.17 | 2,781,555 | 384,692 | 15 | ... | 3,166,247 | 2,691,311 | 1,168,299 | 228,734 | 4,563,280 | 4,088,344 | 11,873 |
| Webster..... | 450,393 | 4.94 | 5.92 | 2,224,850 | 485,790 | 20 | ... | 2,710,640 | 3,252,788 | 689,207 | 427,632 | 3,827,479 | 4,369,609 | ... |
| Winnebago..... | 248,142 | 3.72 | 4.09 | 922,337 | 33,077 | 10 | ... | 955,414 | 1,050,955 | 89,184 | 54,964 | 1,099,562 | 1,195,103 | 64,242 |
| Winneshek..... | 432,220 | 6.98 | 7.88 | 3,022,530 | 543,453 | 10 | ... | 3,565,983 | 3,922,581 | 890,796 | 236,495 | 4,693,274 | 5,049,872 | 6,850 |
| Woodbury..... | 522,437 | 5.88 | 6.46 | 3,072,472 | 1,249,736 | 10 | ... | 4,322,208 | 4,754,428 | 1,031,332 | 155,128 | 5,508,668 | 5,940,888 | 111,432 |
| Worth..... | 253,818 | 3.78 | 4.53 | 959,982 | 83,618 | 20 | ... | 1,043,600 | 1,252,320 | 261,837 | 162,068 | 1,467,505 | 1,676,225 | ... |
| Wright..... | 363,234 | 4.05 | 4.65 | 1,471,036 | 136,294 | 15 | ... | 1,607,330 | 1,848,427 | 272,169 | 112,926 | 1,992,425 | 2,233,522 | 100,245 |
| Totals..... | 34,784,064 | *7.69 | ..... | 267,582,087 | 65,689,954 | ... | ... | 333,272,041 | 336,323,084 | 98,809,203 | 28,692,179 | 460,773,423 | 463,824,466 | 5,487,141 |

*\$7.69 is the average reported value per acre.

STATEMENT No. XXI.

Showing the amount of State and local taxes levied in the several counties for the year 1881, as returned to the Auditor of State by County Auditors, in compliance with section 844 of the Code of 1873.

Table with columns: COUNTIES, State tax, County and county poll tax, Insane tax, Bridge tax, County school tax, District school tax, Road tax, Special tax, Judgment and bond tax, Corporation tax, Total tax. Lists 99 counties including Adair, Adams, Allamakee, Appanoose, Audubon, Benton, Black Hawk, Boone, Bremer, Buchanan, Buena Vista, Butler, Calhoun, Carroll, Cass, Cedar, Cerro Gordo, Cherokee, Chickasaw, Clarke, Clay, Clayton, Clinton, Crawford, Dallas, Davis, Decatur, Delaware, Des Moines, Dickinson, Dubuque, Emmet, Fayette, Floyd, Franklin, Fremont, Greene, Grundy, Guthrie, Hamilton, Hancock, Hardin, Harrison, Henry, Howard, Humboldt, Ida, Iowa, Jackson, Jasper, Jefferson, Johnson, Jones, Keokuk, Kossuth, Lee, Linn, Louisa, Lucas, Lyon, Madison, Mahaska, Marion, Marshall, Mills, Mitchell, Monona, Monroe, Montgomery, Muscatine, O'Brien, Osceola, Page, Palo Alto, Plymouth, Pocahontas, Polk, Pottawattamie, Poweshiek, Ringgold, Sac.

STATEMENT No. XXI—CONTINUED.

| COUNTIES. | State tax. | County and county poll tax. | Insane tax. | Bridge tax. | County school tax. | District school tax. | Road tax. | Special tax. | Judgment and bond tax. | Corporation tax. | Total tax. |
|------------|------------|-----------------------------|-------------|-------------|--------------------|----------------------|------------|--------------|------------------------|------------------|---------------|
| Scott | 20,430.81 | 54,404.01 | 15,323.09 | 15,323.10 | 10,215.41 | 97,301.39 | 3,361.14 | 171.42 | | 749.99 | 217,280.36 |
| Shelby | 7,084.18 | 19,038.49 | | 8,859.08 | 3,543.59 | 50,127.30 | 6,213.01 | 63.51 | | 944.78 | 95,873.94 |
| Sioux | 3,963.72 | 12,882.66 | | 5,945.68 | 1,982.38 | 32,132.40 | 5,875.55 | 1,080.68 | 9,909.65 | | 73,772.72 |
| Story | 8,369.93 | 18,413.82 | | 12,554.87 | 4,184.96 | 39,123.35 | 6,481.33 | 48,482.62 | 6,277.46 | 3,224.07 | 147,112.41 |
| Tama | 12,883.95 | 21,575.96 | 3,220.98 | 9,662.99 | 6,442.01 | 54,299.49 | 5,291.36 | 1,807.57 | | 2,471.18 | 117,655.49 |
| Taylor | 7,601.34 | 16,947.70 | | 9,501.72 | 3,800.68 | 47,618.83 | 6,530.79 | 1,092.87 | | 1,054.27 | 94,148.20 |
| Union | 7,729.36 | 24,726.90 | 1,932.40 | 11,594.45 | 3,864.81 | 47,868.78 | 4,009.12 | 585.38 | | 4,984.83 | 107,296.03 |
| Van Buren | 10,115.88 | 24,743.60 | 6,069.56 | 10,115.88 | 5,057.99 | 25,603.67 | 2,267.20 | 122.01 | | 2,118.85 | 86,214.64 |
| Wapello | 12,942.81 | 50,251.03 | 6,471.42 | 9,706.09 | 6,471.42 | 46,004.33 | 6,170.16 | 2,013.29 | 12,942.81 | 32,202.76 | 185,276.12 |
| Warren | 10,054.12 | 16,969.23 | 4,398.69 | 15,081.23 | 5,027.07 | 38,949.53 | 5,100.68 | 20,646.95 | | 2,823.22 | 118,850.72 |
| Washington | 11,336.91 | 19,309.99 | | 11,336.90 | 5,668.45 | 39,047.26 | 2,672.96 | 18,808.76 | | 3,711.26 | 111,892.48 |
| Wayne | 8,193.21 | 16,069.12 | 2,048.30 | 12,289.81 | 4,096.60 | 35,373.48 | 4,615.58 | 200.38 | | 1,881.04 | 84,767.32 |
| Webster | 6,874.43 | 20,564.21 | 1,718.58 | 10,211.60 | 3,472.20 | 46,753.19 | 8,425.43 | 704.88 | 10,311.62 | 6,981.96 | 115,983.10 |
| Winnebago | 2,193.67 | 6,711.63 | 550.90 | 2,193.66 | 1,101.84 | 15,953.91 | 3,795.14 | 26.28 | 4,407.31 | 154.82 | 37,089.16 |
| Winneshiek | 9,916.23 | 24,790.59 | 1,239.53 | 11,155.76 | 4,958.12 | 31,568.74 | 3,415.76 | 1,717.12 | | 4,577.04 | 93,338.93 |
| Woodbury | 7,942.57 | 33,944.09 | 1,985.69 | 11,913.86 | 3,971.30 | 68,277.04 | 5,779.94 | 2,281.27 | 15,885.16 | 24,652.05 | 176,625.97 |
| Worth | 3,101.02 | 10,849.83 | 775.25 | 3,101.02 | 1,550.53 | 14,922.53 | 2,922.27 | 226.13 | 1,550.53 | | 38,999.11 |
| Wright | 2,961.21 | 9,614.07 | | 4,441.85 | 1,480.57 | 26,668.26 | 4,761.31 | 22,942.53 | | | 72,869.80 |
| Totals | 841,195.44 | 2,230,463.92 | 239,071.60 | 970,238.08 | 425,431.02 | 4,114,641.34 | 486,454.36 | 805,521.05 | 329,049.89 | 741,503.51 | 11,183,576.21 |

STATEMENT No. XXII.

II Showing the amount of State and local taxes levied in the several counties, for the year 1882, as returned to the Auditor of State by county auditors, in compliance with section 844 of the Code of 1873.

| COUNTIES. | State tax. | County and county poll tax. | Insane tax. | Bridge tax. | County school tax. | District school tax. | Road tax. | Special tax. | Judgment and bond tax. | Corporation tax. | Total tax. |
|-------------|------------|-----------------------------|-------------|-------------|--------------------|----------------------|-----------|--------------|------------------------|------------------|------------|
| Adair | 9,052.23 | 14,094.12 | | 10,862.67 | 3,620.89 | 56,308.52 | 4,939.79 | 143.03 | 3,620.89 | 2,607.62 | 105,327.76 |
| Adams | 7,455.60 | 19,287.82 | 745.55 | 8,946.06 | 2,982.22 | 39,433.44 | 5,382.35 | | | 2,908.17 | 87,141.81 |
| Allamakee | 8,036.46 | 18,011.93 | 1,607.29 | 6,429.17 | 3,214.58 | 32,640.47 | 2,965.50 | 606.56 | 4,821.87 | 2,840.91 | 81,074.74 |
| Appanoose | 11,051.19 | 28,552.69 | 8,840.98 | 13,261.51 | 4,420.46 | 35,953.42 | 4,492.38 | 401.77 | | 4,230.94 | 111,205.34 |
| Audubon | 6,375.76 | 16,363.93 | | 7,650.93 | 2,550.26 | 45,244.01 | 6,295.46 | 1,640.63 | | 2,784.95 | 88,905.93 |
| Benton | 18,243.25 | 39,021.00 | 3,648.65 | 4,864.86 | 7,297.30 | 68,305.31 | 5,599.81 | 2,732.41 | | 3,479.52 | 153,192.11 |
| Black Hawk | 15,338.78 | 32,976.51 | | 6,135.49 | 6,135.49 | 58,048.30 | 5,312.34 | 79,692.00 | 6,135.49 | 18,831.77 | 228,576.17 |
| Boone | 10,786.00 | 23,898.50 | 2,157.00 | 12,943.00 | 4,314.00 | 55,059.08 | 5,257.51 | 2,106.34 | 1,073.60 | 5,967.25 | 123,562.28 |
| Bremer | 7,920.54 | 17,348.31 | | 7,920.57 | 3,168.23 | 32,942.15 | 3,122.51 | 400.26 | | 2,631.16 | 75,453.73 |
| Buchanan | 13,245.36 | 25,208.84 | 3,178.89 | 10,596.29 | 5,298.15 | 43,383.98 | 3,838.28 | 1,097.02 | | 7,645.58 | 113,492.39 |
| Buena Vista | 5,427.24 | 14,214.97 | | 6,512.57 | 2,170.62 | 41,918.87 | 4,252.47 | 4,909.34 | 12,661.62 | 3,589.78 | 95,657.48 |
| Butler | 7,984.02 | 17,572.54 | 1,596.80 | 9,580.82 | 3,193.61 | 36,482.91 | 5,084.90 | 1,132.60 | | 1,413.23 | 84,041.43 |
| Calhoun | 5,277.61 | 15,629.60 | | 6,333.23 | 4,222.11 | 40,957.66 | 4,886.77 | 1,137.27 | | 925.76 | 79,370.01 |
| Carroll | 7,047.01 | 14,093.91 | 1,973.04 | 8,456.27 | 2,818.72 | 55,192.46 | 5,904.07 | 986.59 | 4,524.82 | 206.56 | 101,203.44 |
| Cass | 13,639.56 | 23,924.22 | 2,727.89 | 16,367.45 | 5,455.77 | 57,971.96 | 9,496.62 | 14,428.27 | | 7,743.10 | 151,754.84 |
| Cedar | 15,283.84 | 26,550.57 | 3,056.84 | 12,227.07 | 6,113.67 | 54,769.28 | 1,968.14 | 400.27 | | 1,611.02 | 121,980.70 |
| Cerro Gordo | 7,926.15 | 23,388.88 | | 6,340.93 | 3,170.46 | 45,430.36 | 6,971.32 | 1,428.91 | | 3,930.10 | 98,587.11 |
| Cherokee | 5,684.84 | 13,642.68 | 1,136.97 | 6,821.84 | 2,273.93 | 43,773.46 | 5,772.92 | 417.42 | 11,804.56 | 1,603.43 | 92,933.05 |
| Chickasaw | 6,748.66 | 17,642.41 | 1,349.76 | 8,098.46 | 2,699.47 | 32,312.24 | 3,909.40 | 185.79 | | 1,687.67 | 74,632.86 |
| Clarke | 8,562.71 | 20,816.97 | 1,712.48 | 8,562.70 | 3,425.08 | 28,469.82 | 5,101.52 | 433.61 | | 2,880.34 | 79,905.23 |
| Clay | 3,366.53 | 7,994.87 | | 4,146.39 | 1,382.09 | 30,249.95 | 4,410.80 | 444.94 | 5,093.82 | 823.59 | 57,912.98 |
| Clayton | 13,965.28 | 30,763.60 | 13,965.28 | 16,758.37 | 5,586.10 | 57,345.89 | 3,872.30 | 381.27 | | 4,657.86 | 147,295.95 |
| Clinton | 21,500.08 | 50,882.69 | 8,600.04 | 8,600.04 | 8,600.04 | 98,672.39 | 4,330.86 | 855.18 | | 47,758.15 | 247,799.46 |
| Crawford | 8,437.14 | 25,116.25 | 1,675.96 | 13,498.70 | 3,374.88 | 62,016.46 | 8,457.73 | 1,270.77 | | 2,054.25 | 125,902.14 |
| Dallas | 13,428.03 | 23,587.58 | | 16,113.84 | 5,371.29 | 59,945.01 | 6,366.87 | | | 5,500.56 | 130,313.18 |
| Davis | 9,650.58 | 17,255.92 | 965.06 | 11,580.69 | 3,860.23 | 24,510.76 | 2,754.01 | 2,895.18 | | 2,955.66 | 76,427.99 |
| Decatur | 9,009.94 | 25,129.88 | 1,802.15 | 7,207.89 | 3,604.06 | 30,005.89 | 5,039.33 | 24,587.26 | | 1,300.63 | 107,687.03 |
| Delaware | 11,942.35 | 25,806.78 | 4,298.85 | 14,332.83 | 4,778.17 | 43,900.98 | 2,951.46 | 1,154.05 | | 5,427.03 | 114,562.50 |
| Des Moines | 20,680.97 | 47,869.90 | 8,272.39 | 16,544.78 | 8,272.39 | 65,230.33 | 1,811.77 | | | 115,893.82 | 284,576.35 |
| Dickinson | 1,768.79 | 5,241.05 | 353.75 | 2,122.54 | 707.51 | 12,806.06 | 2,191.73 | 30.08 | 5,745.70 | 577.12 | 31,544.34 |
| Dubuque | 24,527.96 | 57,968.02 | 24,527.96 | 24,527.96 | 9,811.19 | 72,066.09 | 3,684.67 | 1,088.74 | 19,622.37 | | 237,824.96 |

STATEMENT No. XXII—CONTINUED.

| COUNTIES. | State tax. | County and county poll tax. | Insane tax. | Bridge tax. | County school tax. | District school tax. | Road tax. | Special tax. | Judgment and bond tax. | Corporation tax. | Total tax. |
|--------------------|--------------|-----------------------------|-------------|--------------|--------------------|----------------------|------------|--------------|------------------------|------------------|---------------|
| Emmet..... | 1,694.88 | 4,406.68 | 677.96 | 2,033.84 | 2,033.84 | 7,234.08 | 2,143.71 | 23.10 | 4,067.71 | | 24,315.80 |
| Fayette..... | 13,113.60 | 28,514.35 | 2,622.75 | 15,836.36 | 5,245.41 | 46,962.28 | 6,003.29 | 63,110.59 | | 924.44 | 182,333.07 |
| Floyd..... | 8,521.28 | 18,617.76 | | 10,225.59 | 3,408.53 | 40,644.86 | 5,115.87 | | 6,817.06 | 3,817.17 | 97,168.12 |
| Franklin..... | 7,021.96 | 17,101.84 | | 8,426.41 | 2,808.83 | 41,907.78 | 6,270.75 | 295.83 | | 1,229.36 | 85,042.46 |
| Fremont..... | 11,052.84 | 19,515.55 | | 13,263.42 | 4,421.14 | 52,119.69 | 4,415.36 | 9,731.94 | 6,631.71 | 3,548.52 | 124,700.17 |
| Greene..... | 8,417.53 | 20,254.12 | 1,683.47 | 8,417.51 | 3,367.01 | 55,657.50 | 6,418.95 | 15,328.79 | | 3,237.74 | 122,762.62 |
| Grundy..... | 7,788.40 | 18,507.44 | 1,246.19 | 3,426.91 | 1,345.53 | 31,115.34 | 38,449.79 | 3,512.74 | 706.45 | 1,234.98 | 77,988.24 |
| Guthrie..... | 8,970.24 | 23,151.56 | 1,416.20 | 10,764.28 | 3,588.09 | 59,577.98 | 6,771.79 | 739.67 | 1,287.57 | 2,185.21 | 118,381.92 |
| Hamilton..... | 7,081.15 | 18,327.68 | 751.47 | 8,497.31 | 2,832.46 | 40,297.52 | 4,760.32 | 368.76 | | 4,284.54 | 87,805.94 |
| Hancock..... | 3,757.36 | 9,427.68 | | 4,511.84 | 1,502.94 | 22,322.33 | 5,355.29 | 3,189.82 | | 316.76 | 51,135.49 |
| Hardin..... | 10,216.35 | 22,531.20 | 2,043.29 | 8,173.07 | 4,086.54 | 52,896.39 | 5,587.98 | 40,361.17 | | 4,098.88 | 149,994.87 |
| Harrison..... | 11,469.97 | 24,917.95 | 2,298.74 | 13,762.80 | 4,587.53 | 57,867.09 | 8,141.68 | 271.23 | 2,927.45 | 5,183.40 | 131,427.84 |
| Henry..... | 13,953.68 | 27,330.18 | 2,790.75 | 8,372.22 | 5,581.49 | 39,467.04 | | 157.36 | 13,953.68 | 7,083.77 | 118,690.17 |
| Howard..... | 6,709.69 | 14,470.41 | 805.15 | 4,025.85 | 2,683.92 | 21,472.26 | 5,314.10 | 9,354.85 | 1,073.59 | 2,416.41 | 68,326.23 |
| Humboldt..... | 3,368.59 | 8,084.62 | 673.72 | 4,042.31 | 1,347.41 | 28,892.43 | 4,808.33 | | 2,694.87 | | 53,912.31 |
| Ida..... | 4,097.13 | 10,095.86 | 326.87 | 3,277.65 | 1,638.86 | 40,240.51 | 3,693.69 | 882.62 | 4,919.80 | 739.44 | 69,912.43 |
| Iowa..... | 12,907.18 | 20,021.05 | | 15,488.62 | 5,162.87 | 44,859.44 | | 181.53 | | 4,079.86 | 102,700.55 |
| Jackson..... | 12,700.17 | 22,910.80 | 15,240.21 | 15,240.23 | 5,080.07 | 49,350.97 | 4,837.27 | 905.37 | | 9,117.62 | 135,382.69 |
| Jasper..... | 19,510.55 | 30,166.50 | 3,902.10 | 11,706.40 | 7,804.22 | 71,544.72 | 6,684.53 | 2,316.88 | | 6,438.24 | 160,054.14 |
| Jefferson..... | 14,430.35 | 25,125.71 | 2,886.07 | 5,772.14 | 5,772.14 | 27,719.75 | 3,661.98 | | | 8,753.75 | 94,121.89 |
| Johnson..... | 19,093.83 | 33,151.74 | 3,818.72 | 15,275.20 | 7,637.56 | 59,628.47 | 3,876.11 | 8,330.99 | | 28,305.91 | 179,118.53 |
| Jones..... | 13,971.61 | 21,671.25 | 5,588.64 | 11,177.28 | 5,588.64 | 42,909.61 | 2,637.29 | 30,255.17 | | 8,911.57 | 142,111.06 |
| Keokuk..... | 13,746.15 | 19,118.04 | 1,374.62 | 10,996.93 | 5,498.46 | 48,371.65 | 2,614.95 | 16,232.43 | 1,374.62 | 4,235.44 | 123,563.29 |
| Kossuth..... | 5,169.20 | 13,196.81 | 1,033.81 | 6,202.85 | 2,067.60 | 39,269.34 | 7,056.42 | 846.98 | | 1,244.69 | 70,087.70 |
| Lee..... | 22,235.31 | 51,733.68 | 8,894.12 | 13,341.18 | 8,894.12 | 53,176.22 | 1,999.74 | 53,545.16 | | 17,501.31 | 231,320.84 |
| Lincoln..... | 25,079.70 | 33,694.14 | 5,015.94 | 30,095.64 | 10,031.88 | 82,381.35 | 7,063.05 | 999.24 | | 7,717.05 | 202,077.99 |
| Louisia..... | 8,965.38 | 22,928.91 | 3,586.15 | 10,758.46 | 3,586.15 | 29,594.56 | 2,120.67 | 15,978.34 | | 3,400.36 | 100,918.98 |
| Lucas..... | 9,752.05 | 17,634.72 | 390.07 | 5,071.10 | 3,900.79 | 31,182.46 | 3,805.76 | 102.01 | | 5,263.90 | 77,102.86 |
| Lyon..... | 2,480.12 | 6,944.34 | | 2,976.13 | 992.05 | 23,128.25 | 4,325.61 | 1,660.25 | 44,723.52 | | 87,230.27 |
| Madison..... | 11,042.62 | 19,570.19 | | 13,251.14 | 4,417.04 | 37,053.13 | | 21,707.29 | 2,298.52 | | 109,249.93 |
| Mahaska..... | 15,750.10 | 27,980.94 | | 18,900.28 | 6,300.16 | 57,468.17 | 5,456.97 | 25,428.28 | | 10,987.29 | 168,272.73 |
| Marion..... | 14,201.26 | 25,468.51 | 2,840.25 | 17,041.51 | | 49,771.87 | 5,058.53 | 1,683.40 | | 7,308.99 | 123,374.32 |
| Marshall..... | 17,458.21 | 30,372.53 | 1,746.01 | 20,946.28 | 6,982.88 | 74,654.02 | 4,544.91 | 40,631.32 | | 17,751.62 | 215,087.64 |
| Mills..... | 12,554.50 | 21,575.25 | 1,255.45 | 15,065.43 | 5,021.81 | 41,553.15 | 8,207.25 | | 6,276.26 | | 115,612.92 |
| Mitchell..... | 6,996.63 | 15,286.89 | 1,399.20 | 8,396.25 | 2,798.61 | 32,161.39 | 4,168.60 | 510.81 | | 2,644.52 | 74,362.90 |
| Monona..... | 6,375.26 | 13,847.52 | 1,275.06 | 7,650.31 | 2,550.11 | 41,345.50 | 6,454.73 | 916.12 | | 1,018.00 | 81,432.61 |
| Monroe..... | 9,693.97 | 24,651.04 | 1,938.79 | 11,632.77 | 3,877.59 | 21,139.73 | 4,840.76 | 78.93 | | 2,270.63 | 80,124.21 |
| Montgomery..... | 11,067.82 | 14,992.52 | 2,212.08 | 13,270.02 | 4,423.02 | 48,240.42 | 6,781.08 | 7,527.32 | | 7,994.85 | 116,399.13 |
| Muscataine..... | 16,712.13 | 47,484.25 | | 11,698.49 | 6,684.85 | 61,232.14 | 3,074.08 | | | 56,111.98 | 202,907.92 |
| O'Brien..... | 3,704.54 | 8,890.88 | | 2,963.64 | 1,481.82 | 43,584.44 | 4,404.48 | 345.84 | 19,200.67 | | 84,576.31 |
| Osceola..... | 2,382.61 | 6,194.59 | | 2,859.05 | 2,859.05 | 21,573.68 | 3,377.49 | 181.18 | 11,436.10 | 307.64 | 51,171.39 |
| Page..... | 15,167.82 | 24,268.52 | 6,067.13 | 18,201.39 | 6,067.13 | 60,744.54 | 5,510.79 | 585.22 | | 11,914.60 | 148,527.14 |
| Palo Alto..... | 3,063.99 | 8,581.31 | | 7,354.44 | 1,225.68 | 20,608.32 | 4,624.32 | 4,824.97 | 4,289.74 | 416.64 | 54,989.41 |
| Plymouth..... | 8,274.09 | 20,928.75 | 1,654.80 | 9,928.86 | 3,309.63 | 48,194.52 | 7,978.11 | 100.18 | 4,964.47 | 3,584.92 | 108,918.33 |
| Pocahontas..... | 3,705.94 | 10,376.62 | 741.19 | 4,447.12 | 1,482.37 | 25,700.72 | 4,939.23 | 360.40 | | | 51,753.59 |
| Polk..... | 32,378.05 | 80,836.32 | 12,951.22 | 51,804.88 | 12,951.22 | 135,511.12 | 7,226.50 | 1,420.30 | 19,426.83 | 185,949.27 | 540,455.71 |
| Pottawattamie..... | 24,573.45 | 71,667.66 | 4,914.69 | 19,658.76 | 9,829.38 | 142,794.59 | 13,760.75 | | 4,914.69 | 58,209.11 | 350,323.08 |
| Poweshiek..... | 13,724.50 | 29,489.46 | 2,744.90 | 16,469.40 | 5,489.82 | 60,982.04 | 4,115.77 | 6,611.78 | | 6,489.72 | 146,127.39 |
| Ringgold..... | 8,017.88 | 20,667.21 | | 9,621.42 | 3,266.83 | 32,586.06 | 5,280.61 | 97.75 | | 123.86 | 79,601.62 |
| Sac..... | 5,855.07 | 15,156.87 | 1,170.98 | 7,026.20 | 2,342.10 | 40,384.08 | 4,931.08 | 788.45 | 7,066.20 | 776.84 | 85,447.87 |
| Scott..... | 25,779.02 | 54,885.02 | 15,467.41 | 10,311.60 | 10,311.60 | 104,709.66 | 2,981.27 | 1,684.32 | | 968.53 | 227,098.43 |
| Shelby..... | 9,145.67 | 23,528.24 | | 9,145.66 | 3,658.27 | 49,841.08 | 5,965.96 | | | 2,157.57 | 103,442.45 |
| Sioux..... | 4,977.84 | 13,936.87 | | 5,973.00 | 1,991.44 | 34,891.03 | 5,333.60 | 6,022.23 | 9,954.50 | | 83,080.51 |
| Story..... | 10,944.99 | 17,101.63 | 2,188.99 | 13,134.95 | 4,377.97 | 46,871.41 | 6,612.96 | 641.40 | 4,377.97 | 5,009.24 | 111,261.51 |
| Tama..... | 16,323.76 | 31,718.34 | 3,264.75 | 16,323.76 | 6,529.54 | 66,994.52 | 4,962.41 | 20,825.61 | | 5,083.74 | 172,626.43 |
| Taylor..... | 9,763.34 | 17,468.96 | | 11,716.07 | 3,905.39 | 53,854.23 | 6,553.99 | 1,624.10 | | 2,655.70 | 107,541.78 |
| Union..... | 9,942.73 | 17,346.97 | 1,988.46 | 11,931.04 | 3,976.98 | 53,997.39 | 4,433.45 | 123.70 | 3,976.98 | 11,601.37 | 119,319.07 |
| Van Buren..... | 12,585.71 | 24,724.27 | 1,065.99 | 15,102.85 | 5,034.28 | 29,167.83 | 3,730.61 | 30,407.59 | | 4,605.78 | 125,764.91 |
| Wapello..... | 16,311.67 | 28,054.73 | 6,524.65 | 13,049.33 | 6,524.65 | 50,516.45 | 6,207.84 | 29,447.90 | 9,786.95 | 31,471.93 | 197,806.12 |
| Warren..... | 12,879.66 | 17,570.58 | | 15,455.58 | 5,151.87 | 39,258.43 | 5,670.86 | 10,131.70 | 7,727.80 | 3,761.35 | 117,607.83 |
| Washington..... | 14,652.12 | 16,916.62 | | 17,382.52 | 5,860.84 | 40,659.33 | 4,175.39 | 919.82 | | 5,552.64 | 106,319.28 |
| Wayne..... | 10,532.16 | 14,502.09 | 2,106.44 | 12,638.59 | 4,212.86 | 43,351.15 | 4,296.58 | 80.15 | | 4,529.33 | 96,249.35 |
| Webster..... | 9,151.45 | 16,476.61 | 1,830.27 | 10,981.76 | 3,660.60 | 55,416.83 | 7,497.88 | 10,500.09 | 10,981.75 | 9,797.37 | 136,294.61 |
| Winnebago..... | 2,726.21 | 7,626.92 | 545.24 | 1,635.73 | 1,090.49 | 14,508.67 | 3,932.46 | | 5,392.39 | 386.70 | 37,244.81 |
| Winneshiek..... | 12,464.80 | 27,188.09 | 1,246.48 | 13,711.27 | 4,985.92 | 34,142.97 | 3,787.29 | 67,483.51 | | 6,186.54 | 171,196.87 |
| Woodbury..... | 10,138.31 | 21,830.71 | 4,064.92 | 20,274.54 | 4,054.92 | 81,588.02 | 7,235.64 | 1,031.97 | 17,263.77 | 27,886.08 | 195,358.88 |
| Worth..... | 3,966.68 | 10,246.84 | 793.34 | 1,586.64 | 3,173.29 | 19,248.04 | 2,616.51 | | | 776.90 | 42,408.24 |
| Wright..... | 4,205.38 | 12,446.78 | 841.06 | 5,046.34 | 1,682.11 | 35,402.68 | 4,350.47 | 11,166.88 | | 611.00 | 75,752.70 |
| Totals..... | 1,075,822.65 | 2,254,667.61 | 253,375.87 | 1,089,294.92 | 431,642.83 | 4,660,175.76 | 477,389.95 | 731,698.38 | 314,781.90 | 912,643.82 | 12,201,493.69 |

* Included in district school tax.

GENERAL REMARKS.

Paragraph 10 of section 66 of the Code of Iowa, 1873, requires the Auditor of State "to furnish the Governor, on his requisition, information in writing upon any subject connected with his office, and to suggest to the General Assembly plans for the improvement and management of the public revenue and property."

In the discharge of this duty, and in compliance with your request for general information and such recommendations as will facilitate the transactions of the business of this office and enhance the interests of the public, I may be pardoned, in view of the experience of my predecessors in this regard, for giving expression to the conviction that I have undertaken a thankless task, and one which furnishes little ground for the hope that, when I have done so, the general public will ever realize the fruits thereof in the shape of much needed legislation.

It may, to some, seem unbecoming in an officer with the limited knowledge of public affairs that the writer may be supposed to possess, to animadvert upon the imperfections of the work of a co-ordinate branch of the public service, and from such it is not to be expected that I shall escape the adverse criticism that usually attends a straight-forward, independent course; but in my judgment the public servant who allows himself to deviate from the direct line of duty, through fear of such criticism, is unworthy the confidence of the people, and the interests of his constituents would be best subserved by his speedy abdication.

It is but fair to presume that the Legislature imposed this obligation upon the Auditor for the reason that, as the chief financial officer of the State, he must necessarily be more familiar with the working of the laws relating to the finances than any one else, and therefore his judgment in relation to such matters more reliable.

It might with equal propriety be further presumed that, when the

Legislature, by the enactment of a law, made it the duty of the Auditor to "make suggestions for the improvement of the management of the public revenue and property," the purpose of such a requirement is that the suggestions so made shall enter into the law and become a part thereof.

If such is not the intention then the requirement is simply a meaningless form and ought to be expunged from the statutes.

A careful reading of the Auditor's reports for the last few years, and a comparison of the suggestions therein made with the legislation that has followed, will convince the most skeptical of the justness of the criticisms herein made. Recommendation after recommendation has been made and repeated from time to time by my predecessors, concerning matters of grave importance. Many of these recommendations have commended themselves to the intelligent judgment of all considerate men and have been privately indorsed by perhaps four fifths of the members of the General Assembly, who were ready to say that they *ought* to be embodied in the law, and yet they have been entirely lost sight of in the general scramble for petty legislation with an apparent local interest covering like a thin gauze the real interest of some would-be State official or congressman.

True, there have been among the members of every General Assembly of the State honorable exceptions, and many of them, whose earnest efforts in behalf of the public welfare are worthy of the highest commendation, but, being in the minority, their labors have but seldom been allowed to produce their legitimate fruits; on the contrary, and alas, too frequently, the public good has been needlessly sacrificed upon the altar of personal ambition by the servants of the people who have been chosen to represent, defend and protect the same by well defined, consistent and wholesome legislation.

Since the organization of the State, the people have never before been so completely aroused to their own interests as they are at the present time; and the public official of whatever station, who ignores the best interests of the masses in the pursuit of self aggrandizement, will sooner or later find himself ignored in turn by those whose confidence he has thus abused.

As the Twentieth General Assembly will probably be composed of the best men of all parties and creeds, coming up fresh from the people, who are alive to all vital questions of public importance, it is to be hoped that they will enter upon their labors with a higher

inspiration to the discharge of the weighty responsibilities with which they have been honored by their constituents than has ever characterized the legislation of the State in all its previous history.

INCONSISTENCY OF CERTAIN PROVISIONS OF LAW.

In my administration of this office, so far, I have endeavored to systematize the work to the fullest extent practicable, so as to bring the great volume of business to be transacted as nearly under control of the limited force and funds at my command as possible.

I find the way hedged up by incongruities of the law in regard to the manner of disbursing many of the appropriations, so that my efforts in this direction have not been as fruitful of good results as I had hoped.

UNIFORMITY IN VOUCHERS RECOMMENDED.

In this connection I desire to call attention to the provisions of law in relation to the disbursement of funds to the several benevolent institutions of the State, and their trustees. These appropriations are very similar in character if not identical. The officers or trustees of each are just as responsible and entitled to just as much credit as those of each of the others, yet no two of these institutions procure their support funds from the State treasury in the same manner. Some are payable monthly, some quarterly, some on one kind of a voucher, some on another. Some make up their average attendance, upon which they are entitled to draw, in one way and some in another. The trustees of these several institutions each also have a separate and peculiar manner of preparing their vouchers for their own compensation. Some are audited and certified by the whole board. Some are certified by the secretary or president, or both, and some by the individual members, while yet others are not required to be certified at all. Now I submit that it is utterly impossible to bring order and system out of such a mass of confusion, which is not the fault of the institutions nor of the individuals in charge, but is wholly and solely chargeable to defects in the law which ought, by every consideration of economy, not to say common sense, to be speedily and thoroughly remedied by such legislation as will require uniformity in the methods of disbursement of funds to the several State institutions, as well as to the trustees of the same for their compensation, requiring that a certain form of voucher, to be furnished

by the Auditor, be executed and filed in this office before a warrant shall issue, thus materially lessening the labor of this office by doing away with the constant difficulty of having to look up the law in each case, and of determining whether or not a voucher complies with the law after finding it.

SUPPORT AND CLOTHING ACCOUNTS.

The several inconsistent provisions of law relating to the collection of claims due from the counties for support and clothing accounts as certified from the several State institutions, ought also to be harmonized and simplified, so that county authorities may be able to understand and comply therewith, and thus avoid the endless and annoying disputes between county and State in regard to the validity of such claims, and some provision made for enforcing collections from the counties of all claims due the State, so that the unsettled accounts of this character, that have been standing upon the books of this office for years, on account of these disputes, may be settled up in a business-like way.

The manner in which these accounts in favor of the State have been willfully ignored by certain county officials, on account of the ambiguous weakness of the law, is a disgrace to the State.

Similar remarks will, with equal propriety, apply to the

REVENUE ACCOUNTS

with several of the counties of the State. With one county in particular, that I call to mind, the books of this office show no settlement for five years, whereas the law requires a settlement every six months; but as there is so much circumlocution required in the enforcement of penalties, and as the penalties must be enforced by or through the constituents of the guilty parties who have no greater interest in the matter than any other citizen of the State, the effort to enforce penalties under the existing provisions of law, would doubtless prove a difficult task, barren of good results: yet I have no doubt that some effort in this direction would have been made long ago, however hopeless the prospect, had there been either time or money at the disposal of this office that could have been appropriately expended for the purpose. In order to facilitate the final settlement of these old accounts, save an immense amount of labor to this office as well as to county auditors and treasurers in the mat-

ter of keeping accounts, and do away with an incalculable amount of misunderstanding and difficulty in making settlements in the future, I would recommend that section 836 of the Code be so amended as to make the COUNTIES RESPONSIBLE for the amount of tax levied for State purposes upon the equalized total value of the property of each, requiring the same to be paid into the State treasury in four equal quarterly installments on or before the fifteenth day of March, June, September and December in each year after said taxes become due, providing a suitable penalty for a failure to comply therewith, giving to the counties the benefit of all additional assessments and penalty on delinquent taxes, which will fully compensate for any percentage of loss in the collection, requiring the Auditor of State to compute the amount and charge the same to each county respectively, and to notify the several county auditors of the amount so charged at the time of giving notice of the equalization and levy as now required by law, authorizing the Auditor to make final settlement of all claims against the counties on such terms as, upon investigation, may be deemed just and equitable, and repealing all laws in conflict therewith.

SECURITY OF THE REVENUE.

Again, section 73 of the Code forbids the Auditor of State giving credit to county treasurers, who have paid money into the State treasury, until they shall have made oath that they have not unlawfully used any of the public funds.

This provision is inconsistent with that of paragraph 3, of section 66, which requires the Auditor to keep a correct account of all the State funds, is impracticable, has never been and cannot, in the nature of things, be enforced. I would therefore recommend that section 73 of the Code be repealed and a suitable penalty provided for a failure to make the affidavit therein set forth, and that such provision be incorporated with section 912 of the Code, relating to the security of the revenue.

BANKS.

Upon taking charge of the office in January last, I was informed by my predecessor that examinations had been made during the year 1882 of all the banks operating under the laws of the State, both savings and other banks, and that most of the examinations had been

made during the latter part of the year. Hence no examinations have been made up to the date of this report, except in the organization of new banks.

I find in this line of business, as in other matters of public concern, with which, by the duties of the office, I am brought in contact, a seeming indisposition on the part of many individuals to comply with the exact forms and requirements of law and a tendency to ignore specific instructions that is not only surprising but also very annoying; surprising because it compels the conclusion that such habits must have been acquired through a species of negligence that should never have existed; annoying because it entails upon this office an extra amount of labor unnecessarily, when there is already more than double the amount that can be *properly* done by the force to which it is limited, in consequence of the inconsiderate legislation that has heretofore prevailed in the imposition of unequal, unnecessary and onerous burdens upon the auditor's office without just and adequate compensation for the necessary clerical labor itself, to say nothing of superintendence and responsibility.

Special effort has been made to correct the seeming indisposition referred to, with very encouraging results, and there are good grounds upon which to base the hope that it will be finally overcome and that prompt and accurate responses to requisitions from this office, in compliance with the provisions of the law, will be the universal rule.

From reports made to this office, under oath, of the condition of the several banks of the State on the 5th day of April last, it appears that all are in a sound and healthy condition and many of them are prospering beyond the most sanguine expectations. In order to make an exhibit of the condition of all the banks at the latest possible date, another statement will be called for prior to the publication of this report, and published in an appendix hereto.

The practice of making a thorough and complete examination of all State banks once every year is in my judgment a good one and will without exception be adhered to.

The biennial report of my predecessor, at the close of the fiscal term ending September 30, 1881, shows twenty-two savings and thirty-one other banks operating under the laws of the State. (It should have shown thirty-three banks other than savings). Since that date one savings and four other banks have dropped out of the

list, and seven new savings banks with an aggregate paid-up capital of \$260,000.00, and sixteen new banks other than savings with an aggregate paid-up capital of \$662,500.00, have been organized, making twenty-eight savings banks and forty-five banks other than savings, an aggregate of seventy-three in all.

The savings bank act of 1874 has stood the test of nearly ten years' experience, and has given general satisfaction. Its provisions are comparatively clear and explicit. Within the limits of its requirements the banks find plenty of latitude for legitimate business and their patrons find ample accommodation and protection. A few valuable changes in the law might with propriety be made but the good old maxim, "let well enough alone," is in this case very appropriate. Not so, however, with the law applying to banks other than savings, operating under the general incorporation laws of the State. These banks, though nominally under the supervision of the Auditor of State, and the confidence of the people in them thereby strengthened, are yet in some respects a law unto themselves; and about all the authority that the Auditor has, under the law, is to examine them at his own expense and turn them over to the leniency of the courts if he finds them insolvent; in other words, he is simply empowered to direct that the "stable door be locked if he finds that the horse has been stolen."

When the law burdens a public officer with a responsibility that inspires public confidence, there should be embodied in that law sufficient authority to enable him to fully meet such responsibility. As the general banking law is defective in this particular as well as in some other respects, I would recommend that the same be so amended as to embrace all the essential features of the savings bank act, so far as applicable, modifying the form of statements to be made, and authorize the Auditor to call upon the officers for any information concerning the bank that he may deem proper for the purpose of enabling him to determine its true condition.

INSURANCE.

Under this head I desire to call attention to my Report of the Insurance Department dated May 1, 1883, and particularly to the recommendations therein made as found on page sixty-five, and I desire especially to emphasize the recommendation in favor of a separate

insurance department, to include the supervision of banks and to be under the control of a Commissioner of Insurance and Banking. Every consideration of justice and fair dealing demands that this should be done; justice to the Auditor personally, because the business of his office with these branches left out greatly exceeds that of any other State office; justice to the State, because it is impossible, with the burdens imposed upon the Auditor's office, to give that attention to all the details of the business that should be given to them; justice to the foreign insurance companies, which have vast interests at stake, because they are contributing to the public revenue of the State over seventy-five thousand dollars annually and therefore have a right to some consideration; justice to the home companies, which are but in their infancy and need the benefit of wise counsel and careful supervision, such as a thorough investigation of the whole subject of insurance, coupled with large practical experience, alone can give.

Last, but not least, justice to the people whose funds are invested demands it, because they depend in a large measure upon State supervision for security, and the Auditor cannot possibly give that attention to details which their interests demand.

In view of these facts, and other weighty considerations that might be urged, it is to be hoped that this important measure will be incorporated into the laws of the State by the Twentieth General Assembly.

While our laws upon the subject of insurance give to the Auditor of State ample authority for the examination of all companies doing an insurance business within the State, in order to obtain a correct knowledge of their condition, I am persuaded that too much has been taken for granted, too much reliance placed on the statements of interested parties, not only in our own State for reasons heretofore stated, but by superintendents of insurance generally and examinations have not been made with such systematic frequency and thoroughness as they should have been, not only for the protection of the public but also for the credit of the companies in the estimation of the public. It is my candid conviction that intervals between examinations should not be allowed to extend beyond a period of five years, if indeed the law should not require examinations as often as once in every three years.

Circumstances have so far prevented me from making any examinations except that of the Equitable Life, of Des Moines, which was done at the request of the company, as exhibited in the Insurance Report of 1883. It is my purpose, however, to secure a thorough examination, within the shortest practicable period, of every insurance company doing business in the State that has not been so examined within five years, provided the Twentieth General Assembly shall not see proper to relieve me of the responsibility by conferring the same upon a Commissioner of Insurance.

ASSESSMENT LIFE ASSOCIATIONS.

The provisions of section 1160 of the Code exempts the societies operating thereunder from any obligations to comply with the general insurance laws of the State, and, consequently, they are not subject to the supervision of this office in any respect.

There can be no doubt that the exemptions of said section, so far as they relate to life insurance, were intended to apply solely to fraternal organizations, such as the Independent Order of Odd Fellows, the Ancient Free and Accepted Masons, the Ancient Order of United Workmen and others of a similar character, with an insurance feature attached, giving conditional benefits to the families or friends of deceased members.

Shrewd speculators have taken advantage of the beneficence of the law to flood the country with all sorts of schemes for obtaining money without an equivalent return, under the guise of cheap insurance, whereby the unsuspecting are fraudulently induced to add their contribution to the ill-gotten gains of these leeches upon society.

The frequent appeals to this office, which, under the present law, is powerless to afford protection, by the victims of some of these wild-cat schemes, for redress for the wrong inflicted through deception and fraud, call loudly for some well-defined, vigorous legislation upon this subject that will tend to eventually weed out the palpable frauds of this character that now infest the State, and give proper encouragement to such associations as may be entitled thereto.

As a partial remedy for the evils growing out of this system of so-called insurance in its present relation to the law, I would suggest the repeal of so much of section 1160 as relates to life insurance, and the enactment of a law, complete in itself, for the regulation of all co-operative assessment life associations organized or doing busi-

ness in the State, with appropriate and specific penalties attached for violations of its provisions, to be enforced by or under the direction of the Commissioner of Insurance.

As a matter of public interest, and for convenience of reference to information concerning the railroads of the State, a compilation thereof by the Secretary of State, including the valuation of railroad property by the Executive Council, will be found in the appendix hereto.

APPENDIX.

APPENDIX.

MOVEMENTS OF ASSESSMENT LIFE ASSOCIATIONS.

DECISION OF JUDGE MIRACLE.

For the information of the public, it may not be improper to present in this form, a few facts which have become matters of history since the date of the foregoing report.

As will be remembered, in the Insurance Report for 1883, at pages 62 to 64 inclusive, reference is made at length to certain rulings, placing co-operative assessment life associations without the jurisdiction of the Insurance Department of the State, and the misrepresentations in regard to said rulings by some of the officers of these societies, through the medium of circulars to their patrons, to which may now be added villainous personal abuse of the Auditor, through anonymous publications in the columns of such newspapers and periodicals as they have been able to control. In view of subsequent developments comments are unnecessary.

On the 12th day of July, 1883, suits in mandamus were instituted by the Home Life Association of Burlington, and The Security Mutual Life Society of Des Moines, in the Circuit Court of Polk county, the Hon. D. D. Miracle, of Webster City, presiding, to compel the Auditor to issue certificates of authority to these associations, stating that they had "fully complied with the laws of this State in relation to life insurance companies". The services of the Attorney General not being available at the time, in order to maintain the integrity of the Department and sustain the rulings made, I deemed it proper to employ additional counsel, and did so.

The questions involved were ably argued by some of the best legal talent of the State, and the case submitted on the 13th day of

July. On the 25th day of July the following decision was placed on record, which, as will be observed, fully sustains the rulings made, which are not only in harmony with the decision of the Supreme Court of Iowa in the case of the *State v. The Iowa Mutual Aid Association of Ottumwa*; 12 N. W. Reporter, 782; but also in harmony with a more recent decision of the Supreme Court of Missouri bearing upon the same questions, notwithstanding the statement to the contrary made by the executive committee of the national convention of Mutual Benefit Associations of America, as contained in the report of the eighth convention thereof:

THE OPINION IN FULL.

In the Circuit Court, Polk county, Iowa, Home Life Association vs. J. L. Brown, Auditor, etc.

The plaintiff files a petition asking for the issuance of a writ of mandamus against the defendant to compel him to issue to it his certificate contemplated by number 1170 of the Code. Complaining it avers that it is a corporation organized under the laws of the State for the purpose, and having as its object and business, that of insuring the lives of individuals—that it was incorporated in September, 1880, and now has outstanding about twenty-five hundred of its policies of life insurance—that having complied with the requirements of the statutes of the State regulating the conduct of life insurance companies of its class, it is entitled to the legal recognition of the defendant by the issuance to it of his certificate. The defendant admits the corporate character of the plaintiff, but denies that its business is or has been that of insuring the lives of individuals and denies generally that it has complied with the laws so as to entitle it to his certificate. He avers that the business of the plaintiff is to effect insurance and make collections and disbursements, rather than to insure, and that the class of business conducted by the plaintiff is not such as to entitle it to recognition under the general insurance laws of the State.

At the trial after the introduction of the proofs all mere technical objections were waived and the case comes up now for determination on its merits. The question, therefore, for disposition is: "Is the plaintiff of the class of companies intended to be regulated by the general insurance laws of the State?" By section 1162 of the Code it is provided that joint stock companies organized under the laws of the State shall not have less than one hundred thousand dollars of capital stock subscribed, twenty-five per cent of which shall be paid up and invested in stocks of the United States or of this State, or in bonds or mortgages upon unencumbered real estate in the State of Iowa, worth, exclusive of improvements, at least double the sum loaned thereon, which said securities shall be deposited with the Auditor of State, and upon said deposit and satisfactory evidence to the Auditor that the capital stock is all subscribed in good faith he shall issue to said com-

pany the certificate provided for in section 1170. The plaintiff is a joint stock company with one hundred thousand dollars capital stock and the purpose of its organization, as declared in its articles of incorporation, is that of conducting the business of life insurance, and to do a general life insurance business in such manner as the directors of the association may deem proper in accordance with law. The proof shows that not only has twenty-five per cent of the capital stock been paid up and invested in securities, but that the whole one hundred thousand dollars is paid up and invested in securities, and the entire amount of the securities were deposited at the time of the cancellation of the Auditor's certificate by him; and the plaintiff has since then tendered and offered to deposit with the Auditor the securities or the amount of its entire capital stock, to-wit: one hundred thousand dollars. The securities are of the character required by the statute, and the Auditor makes no objection to them. When the company embarked in business it was unquestionably entitled to the Auditor's certificate which was issued by the predecessor of the defendant. It started out in business after a literal and full compliance with the requirements of the law, and the Auditor very properly recognized it by the issuance of his certificate.

Since then the company has been doing business in the State, and has, as it avers, issued and outstanding about twenty-five hundred policies; and if it is not now entitled to the certificate demanded, it is because of the character of the business transacted by it, and its inability to comply with the statute in making its annual report. Section 1167 of the Code, without particularly quoting, provides for an annual report from each of the companies doing business in the State; and, with other things, the company is required to state in such annual report the amount of its liabilities, including, seventh, the amount required to safely re-insure all outstanding risks. By section 1169 of the Code the Auditor is required to ascertain the net cash value of the outstanding policies, and notify the company of the amount necessary to deposit to properly protect the policy holders. But no joint stock company, organized under the laws of this State, shall be required to make such deposit until the cash value of the policies in force as ascertained by the Auditor exceeds the amount deposited by said company, under section 1162. And section 1168 authorizes the Auditor to make of the company such inquiries as he may think necessary to elicit a full exhibit of the standing of the company, to the end that he may ascertain the net cash value of the policies, and determine the amount of the required deposit to indemnify and protect the policy holders. In pursuance of the statute the Auditor requested the plaintiff to state with other things the "net present value of all its outstanding policies in force on the 31st day of December, 1882," and elicited the following response: "This association pays its losses by assessments on its policy holders, guaranteeing no specific amount; therefore makes no report of the net value of policies. The form of policy used by the plaintiff is made an exhibit to its petition, and is

corroborative of this answer. This answer and the form of the policy used determines the character of the business of the plaintiff, and upon it the Auditor substantially predicates his refusal to issue his certificate.

Under the general insurance laws the State undertakes to exercise a general supervisory control over insurance companies doing business within its borders, and to require them from time to time to make deposits with its Auditor security, in cash, stocks, or bonds, for the faithful payment of its risks taken upon the lives of their customers; and to the end that the companies shall be financially able to meet and pay their death losses. If by the policy issued no liability or obligation is incurred on behalf of the company, then no indemnity is needed. If no indemnity is needed, then there is no need of a deposit as security. If there is no need of a deposit and none is made which can be made liable under the contract for the payment of the amount of the policy, then nothing remains for the Auditor to certify, unless he shall be required to subscribe to a meaningless form. Therefore, there is no need of a certificate, and none should be given. It may be urged that the bonds and mortgages of the plaintiff are pledged, and will secure the good faith of the company in making the levy, collection, and assessment contemplated by the policy. This may be true. It is not necessary for me to determine whether it does or not. The law requires the deposit for another purpose: that of securing the amount of the policy to the representatives of the insured, in case of death, or when by the terms of the policy the payment is required to be made. The Auditor is authorized to receive a deposit for this, and no other purpose.

When an insurance company or corporation so contracts with its customers as not to become liable in case of death, but undertakes only to render services in the collection and disbursement of funds, it is difficult to see in what sense it is an insurance company. Yet this is modern co-operative insurance, as conducted by the companies in the field. This class of companies may have, and doubtless has, its field of usefulness; but they did not exist, and were not under contemplation when the general insurance laws of this State were framed, and the Auditor rightfully refused them his certificate. The law was framed with reference to *joint stock and mutual insurance companies* only; and the plaintiff, by reason of the kind of business conducted by it, belongs to neither of these classes. The writ prayed for is refused.

The Security Mutual Life Society v. J. L. Brown, auditor, &c. This company (the plaintiff), though very different in its organization and in many of its essential features from the Home Life Association, conducts its business substantially in the same way as the Home, and the same course of reasoning leads me to the same conclusion in this case. The writ is refused.

D. D. MIRACLE,

Presiding Judge.

The rulings of the Department and the decision of the court sustaining them apply to all associations of the class and character referred to, as well as to those whose certificates were canceled, and those immediately connected with the suit.

J. L. BROWN,

Auditor of State.

STATEMENT No. ONE.

Of condition on the date given of the several savings banks doing business under the laws of the State, as shown by their reports made to the Auditor of State as required by law.

RESOURCES.

| NAME OF BANKS. | LOCATION. | Date of organization. | Date of report. | Bills receivable. | Cash and cash items. | Credits subject to sight draft. | Overdrafts. | Other property. | Total resources. |
|-----------------------------------|----------------|-----------------------|-----------------|-------------------|----------------------|---------------------------------|--------------|-----------------|------------------|
| Benton County Savings Bank | Norway | April 8, 1881 | Aug. 4, 1883 | \$ 22,242.94 | \$ 3,238.12 | \$ 4,200.96 | \$ 1,469.14 | \$ 2,197.12 | \$ 33,348.28 |
| Citizens Savings Bank | Elgin | Oct. 9, 1876 | Aug. 4, 1883 | 15,757.13 | 2,397.33 | 4,668.09 | 268.18 | 1,164.75 | 24,255.48 |
| Council Bluffs Savings Bank | Council Bluffs | April 26, 1875 | Aug. 4, 1883 | 295,007.14 | 52,278.02 | 75,325.24 | 6,402.11 | 8,564.43 | 437,576.94 |
| Clinton Savings Bank | Clinton | June 26, 1875 | Aug. 4, 1883 | 180,902.53 | 67,674.17 | ..... | ..... | ..... | 248,576.70 |
| Cedar Rapids Savings Bank | Cedar Rapids | May 14, 1883 | Aug. 4, 1883 | 63,599.03 | 2,944.07 | 16,404.58 | ..... | 986.65 | 83,934.33 |
| Citizens Savings & Trust Company | Iowa City | Jan. 3, 1883 | Aug. 4, 1883 | 95,552.10 | 5,715.40 | ..... | ..... | 682.80 | 101,950.30 |
| Central Iowa Loan & Trust Company | Marshalltown | Jan. 29, 1883 | Aug. 4, 1883 | 15,838.45 | ..... | 1,766.94 | ..... | ..... | 17,605.39 |
| Davenport Savings Bank | Davenport | Oct. 16, 1874 | Aug. 4, 1883 | 1,113,000.78 | 4,300.00 | 33,997.51 | ..... | 70,845.79 | 1,222,144.17 |
| Farmers & Citizens Savings Bank | Clinton | June 22, 1875 | Aug. 4, 1883 | 113,095.43 | 15,576.09 | 35,597.62 | 88.54 | 1,099.59 | 165,457.27 |
| Fayette County Savings Bank | West Union | April 14, 1875 | Aug. 4, 1883 | 139,485.36 | ..... | 250.98 | ..... | 4,415.93 | 144,152.27 |
| Floyd County Savings Bank | Charles City | June 22, 1875 | Aug. 4, 1883 | 50,119.85 | 9,568.48 | 1,074.95 | ..... | 2,383.73 | 63,147.01 |
| Farmers Loan & Trust Company | Iowa City | Jan. 20, 1880 | Aug. 4, 1883 | 115,803.25 | ..... | 4,115.06 | ..... | 2,700.00 | 122,618.31 |
| German American Savings Bank | Burlington | Sept. 15, 1874 | Aug. 4, 1883 | 324,147.81 | 28,090.88 | 27,696.08 | ..... | 1,277.54 | 381,212.31 |
| German Savings Bank | Davenport | March 31, 1875 | Aug. 4, 1883 | 2,398,325.53 | 90,374.48 | 76,105.59 | ..... | 5,194.80 | 2,570,000.40 |
| Grinnell Savings Bank | Grinnell | Nov. 13, 1877 | Aug. 4, 1883 | 91,640.14 | 4,262.10 | 6,227.33 | 2.78 | 1,400.00 | 103,532.35 |
| Iowa State Savings Bank | Burlington | Sept. 9, 1874 | Aug. 4, 1883 | 416,642.89 | 5,506.30 | 113,701.71 | ..... | 7,770.29 | 543,621.19 |
| Iowa County Loan & Savings Bank | Marengo | Jan. 12, 1881 | Aug. 4, 1883 | 76,817.72 | ..... | 11,440.11 | ..... | 954.82 | 89,212.65 |
| Iowa Savings Bank | Sioux City | Dec. 28, 1882 | Aug. 4, 1883 | 73,500.74 | 981.07 | ..... | ..... | 205.19 | 74,687.00 |
| Iowa State Savings Institution | Council Bluffs | March 28, 1883 | Aug. 4, 1883 | 60,600.00 | 4,735.67 | 1,950.23 | ..... | ..... | 67,285.90 |
| Johnson County Savings Bank | Iowa City | June 15, 1875 | Aug. 4, 1883 | 324,403.57 | 43,428.51 | 29,003.33 | 6,352.71 | 25,284.87 | 428,472.99 |
| Keokuk Savings Bank | Keokuk | June 30, 1875 | Aug. 4, 1883 | 313,423.89 | 57,103.00 | 42,564.52 | 4,835.88 | 6,020.60 | 423,947.89 |
| Marengo Savings Bank | Marengo | Feb. 14, 1880 | Aug. 4, 1883 | 172,235.04 | 6,783.93 | 7,246.18 | 4,440.73 | 2,401.24 | 193,107.12 |
| Muscatine Savings Bank | Muscatine | Feb. 19, 1880 | Aug. 4, 1883 | 112,756.17 | 24,354.43 | ..... | ..... | ..... | 137,110.60 |
| Polk County Savings Bank | Des Moines | Oct. 12, 1882 | Aug. 4, 1883 | 124,836.58 | 4,273.11 | 13,202.86 | ..... | 1,634.78 | 143,947.33 |
| Savings Bank of Decorah | Decorah | July 1, 1875 | Aug. 4, 1883 | 133,200.73 | 9,969.23 | ..... | ..... | 2,834.42 | 146,004.38 |
| Toledo Savings Bank | Toledo | June 23, 1875 | Aug. 4, 1883 | 101,070.04 | 6,650.17 | 839.11 | 4,641.53 | 6,802.18 | 120,003.03 |
| Union Savings Bank | Des Moines | Jan. 6, 1883 | Aug. 4, 1883 | 144,773.34 | 1,660.30 | 57,759.76 | ..... | 400.06 | 204,593.40 |
| Washington County Savings Bank | Washington | Oct. 7, 1876 | Aug. 4, 1883 | 105,142.06 | 9,896.00 | 10,542.46 | 123.39 | 2,530.93 | 128,234.84 |
| Total | | | | \$7,193,920.24 | \$394,086.78 | \$643,355.37 | \$ 28,624.99 | \$159,752.45 | \$8,419,739.83 |

APPENDIX.

STATEMENT No. ONE—CONTINUED.

LIABILITIES.

| NAME OF BANKS. | Location. | Capital. | Due depositors. | Other indebtedness. | Undivided profits. | Total liabilities. | Liabilities of directors to bank. |
|-----------------------------------|----------------|-----------------|-----------------|---------------------|--------------------|--------------------|-----------------------------------|
| Benton County Savings Bank | Norway | \$ 10,000.00 | \$ 20,863.65 | ..... | \$ 2,484.63 | \$ 33,348.28 | \$ 2,050.78 |
| Citizens Savings Bank | Elgin | 10,000.00 | 13,803.63 | ..... | 451.85 | 24,255.48 | ..... |
| Council Bluffs Savings Bank | Council Bluffs | 50,000.00 | 319,033.62 | 36,860.05 | 31,683.27 | 437,576.94 | ..... |
| Clinton Savings Bank | Clinton | 20,000.00 | 216,882.64 | ..... | 11,694.06 | 248,576.70 | ..... |
| Cedar Rapids Savings Bank | Cedar Rapids | 50,000.00 | 33,934.33 | ..... | ..... | 83,934.33 | ..... |
| Citizens Savings & Trust Company | Iowa City | 25,000.00 | 76,950.30 | ..... | ..... | 101,950.30 | 5,320.00 |
| Central Iowa Loan & Trust Company | Marshalltown | 10,000.00 | 7,480.47 | ..... | 124.92 | 17,605.39 | 10,000.00 |
| Davenport Savings Bank | Davenport | 120,000.00 | 1,075,925.82 | 270.00 | 25,948.35 | 1,222,144.17 | 24,000.00 |
| Farmers & Citizens Savings Bank | Clinton | 50,000.00 | 97,431.61 | ..... | 18,025.66 | 165,457.27 | ..... |
| Fayette County Savings Bank | West Union | 10,000.00 | 133,910.68 | ..... | 241.59 | 144,152.27 | 1,178.80 |
| Floyd County Savings Bank | Charles City | 25,000.00 | 37,726.62 | ..... | 420.39 | 63,147.01 | 2,550.00 |
| Farmers Loan & Trust Company | Iowa City | 15,000.00 | 103,184.78 | ..... | 4,433.53 | 122,618.31 | ..... |
| German American Savings Bank | Burlington | 60,000.00 | 303,534.39 | ..... | 17,677.92 | 381,212.31 | 39,800.00 |
| German Savings Bank | Davenport | 230,000.00 | 2,298,552.51 | ..... | 41,447.89 | 2,570,000.40 | 14,200.00 |
| Grinnell Savings Bank | Grinnell | 50,000.00 | 52,439.12 | 256.00 | 837.23 | 103,532.35 | 16,685.95 |
| Iowa State Savings Bank | Burlington | 60,000.00 | 459,260.03 | ..... | 24,361.16 | 543,621.19 | 15,500.00 |
| Iowa County Loan & Savings Bank | Marengo | 10,000.00 | 79,120.33 | ..... | 92.32 | 89,212.65 | ..... |
| Iowa Savings Bank | Sioux City | 25,000.00 | 45,824.81 | 3,085.26 | 776.93 | 74,687.00 | ..... |
| Iowa State Savings Institution | Council Bluffs | 50,000.00 | 16,951.56 | ..... | 334.34 | 67,285.90 | 1,500.00 |
| Johnson County Savings Bank | Iowa City | 125,000.00 | 295,944.61 | 1,665.37 | 5,865.01 | 428,472.99 | 13,850.00 |
| Keokuk Savings Bank | Keokuk | 50,000.00 | 331,936.97 | 3,135.78 | 38,875.14 | 423,947.89 | 3,750.00 |
| Marengo Savings Bank | Marengo | 50,000.00 | 139,385.05 | ..... | 3,722.07 | 193,107.12 | 3,000.00 |
| Muscatine Savings Bank | Muscatine | 20,000.00 | 111,809.90 | ..... | 5,300.70 | 137,110.60 | ..... |
| Polk County Savings Bank | Des Moines | 50,000.00 | 92,807.78 | ..... | 1,139.55 | 143,947.33 | 16,748.48 |
| Savings Bank of Decorah | Decorah | 10,000.00 | 117,021.08 | ..... | 18,983.30 | 146,004.38 | 9,000.00 |
| Toledo Savings Bank | Toledo | 50,000.00 | 52,419.66 | 4,154.39 | 13,428.98 | 120,003.03 | 1,908.60 |
| Union Savings Bank | Des Moines | 50,000.00 | 153,156.34 | ..... | 1,437.06 | 204,593.40 | ..... |
| Washington County Savings Bank | Washington | 50,000.00 | 73,852.63 | 1,918.19 | 2,464.02 | 128,234.84 | 9,607.00 |
| Total | | \$ 1,335,000.00 | \$ 6,761,144.92 | \$ 51,345.04 | \$ 272,249.87 | \$ 8,419,739.83 | ..... |

APPENDIX.

STATEMENT No. TWO.

Condition on the date given of banks other than savings in Iowa, doing business under the laws of the State, as shown by their reports made to the Auditor of State, as required by law.

RESOURCES.

| NAME OF BANKS. | Location. | Date of organization. | Date of report. | Bills receivable. | Cash and cash items. | Credits subject to sight draft. | Overdraft. | Other property. | Total resources. |
|------------------------------|------------------|-----------------------|-----------------|-------------------|----------------------|---------------------------------|--------------|-----------------|------------------|
| Adel Bank | Adel | March 15, 1883 | Aug. 4, 1883 | \$ 67,527.75 | \$ 9,327.74 | \$ 1,301.28 | \$ 801.18 | \$ 5,630.37 | \$ 84,588.32 |
| Bremer County Bank | Waverly | April 25, 1870 | Aug. 4, 1883 | 209,785.17 | 36,806.90 | 37,569.75 | 13,643.69 | 24,895.91 | 322,701.42 |
| Benton County Bank | Blairstown | June 7, 1880 | Aug. 4, 1883 | 74,601.41 | 15,070.26 | 6,945.16 | 3,760.24 | 11,304.28 | 111,681.35 |
| Beaver Valley Bank | Parkersburg | March 23, 1882 | Aug. 4, 1883 | 53,385.36 | 3,270.38 | 5,674.12 | 203.71 | 3,212.24 | 65,745.81 |
| Bank of Newton | Newton | Feb. 12, 1882 | Aug. 4, 1883 | 80,717.38 | 11,547.47 | 8,792.08 | 9,464.70 | 4,535.22 | 115,056.85 |
| Bank of Iowa Falls | Iowa Falls | Jan. 20, 1875 | Aug. 4, 1883 | 66,581.75 | 7,868.29 | 11,631.12 | 854.40 | 4,783.20 | 91,718.76 |
| Bank of Fort Madison | Fort Madison | Jan. 30, 1872 | Aug. 4, 1883 | 207,655.48 | 16,267.06 | 56,335.81 | 6,811.86 | 5,000.00 | 292,070.21 |
| Bank of Waverly | Waverly | Feb. 19, 1876 | Aug. 4, 1883 | 95,858.10 | 29,453.89 | 15,004.80 | 22,385.01 | 10,962.25 | 173,664.05 |
| Bank of Keota | Keota | March 5, 1877 | Aug. 4, 1883 | 74,958.08 | 13,404.54 | 11,588.64 | 182.60 | 9,000.00 | 109,133.86 |
| Bank of Rock Rapids | Rock Rapids | March 11, 1882 | Aug. 4, 1883 | 54,666.81 | 3,389.60 | 4,638.48 | 93.20 | 5,118.70 | 67,906.79 |
| Bank of Lineville | Lineville | Nov. 17, 1879 | Aug. 4, 1883 | 59,141.11 | 8,667.04 | 7,625.83 | 485.01 | 2,808.95 | 78,727.94 |
| Bank of Algona | Algona | Nov. 17, 1880 | Aug. 4, 1883 | 30,894.93 | 6,963.87 | 13,110.63 | 587.56 | 6,410.35 | 57,967.34 |
| Bank of West Union | West Union | July 10, 1883 | July 10, 1883 | 7,620.94 | 34,851.78 | 23,467.92 | ..... | 1,059.36 | 66,700.00 |
| Commercial Bank | Iowa Falls | Aug. 29, 1882 | Aug. 4, 1883 | 55,656.66 | 4,284.33 | 10,113.16 | 335.97 | 476.25 | 70,866.37 |
| Capital City Bank | Des Moines | Aug. 5, 1878 | Aug. 4, 1883 | 274,246.65 | 23,381.26 | 1,628.23 | 4,561.31 | 25,000.00 | 328,817.49 |
| Cedar County Bank | Tipton | Sept. 30, 1879 | Aug. 4, 1883 | 105,653.87 | 4,285.47 | 11,380.32 | 2,370.77 | 8,000.00 | 131,690.43 |
| Citizens Bank | Hampton | Oct. 7, 1875 | Aug. 4, 1883 | 198,351.77 | 13,635.88 | 24,355.71 | 6,728.90 | 12,652.10 | 255,724.36 |
| Cass County Bank | Atlantic | May 16, 1876 | Aug. 4, 1883 | 212,331.80 | 23,206.94 | 17,018.83 | 29,125.22 | 13,763.30 | 295,446.09 |
| Citizens Bank | Council Bluffs | June 29, 1882 | Aug. 4, 1883 | 198,328.70 | 39,497.41 | 159,978.68 | 7,691.34 | 1,962.25 | 407,458.38 |
| Clarke County Bank | Osceola | March 12, 1883 | Aug. 4, 1883 | 145,904.85 | 4,937.21 | 1,416.71 | 2,733.55 | 7,517.09 | 162,509.41 |
| Commercial Bank | Burlington | April 23, 1883 | Aug. 4, 1883 | 87,263.44 | 23,115.65 | 29,020.58 | 91.40 | 780.57 | 140,271.64 |
| Dubuque County Bank | Dubuque | Aug. 18, 1875 | Aug. 4, 1883 | 149,105.43 | 14,275.96 | 35,489.80 | 1,936.20 | 2,350.00 | 203,157.39 |
| Dubuque County Bank | Manchester | Nov. 18, 1867 | Aug. 4, 1883 | 135,745.80 | 19,598.13 | 15,953.99 | 2,322.83 | 28,701.35 | 202,322.10 |
| Farmers & Citizens Bank | Wilton | May 30, 1874 | Aug. 4, 1883 | 82,590.13 | 3,986.28 | 8,173.37 | 12,377.68 | 1,000.00 | 108,127.46 |
| Farmers & Traders Bank | Bonaparte | June 19, 1882 | Aug. 4, 1883 | 26,412.12 | 8,774.13 | 3,023.79 | ..... | 1,185.57 | 39,395.61 |
| Farmers Loan & Trust Company | Storm Lake | July 5, 1883 | July 5, 1883 | 203,365.36 | 14,476.34 | 8,741.62 | 4,180.96 | 56,571.85 | 284,336.13 |
| German Bank | Dubuque | Oct. 10, 1864 | Aug. 4, 1883 | 636,962.85 | 50,243.32 | 90,054.31 | 10,402.70 | 13,800.00 | 801,468.18 |
| Hardin County Bank | Eldora | Dec. 31, 1868 | Aug. 4, 1883 | 116,022.42 | 24,623.35 | 18,178.14 | 51.31 | 7,317.90 | 166,193.12 |
| Humboldt County Bank | Humboldt | Oct. 8, 1872 | Aug. 4, 1883 | 39,712.58 | 4,800.83 | 4,887.20 | 3,480.07 | 5,188.22 | 58,068.90 |
| Kossuth County Bank | Algona | May 1, 1873 | Aug. 4, 1883 | 107,136.75 | 13,196.50 | 28,205.52 | 6,85.77 | 10,649.12 | 159,883.66 |
| Macedonia Bank | Macedonia | March 22, 1882 | Aug. 4, 1883 | 59,231.73 | 4,596.57 | 6,467.70 | 2,846.41 | 2,148.73 | 75,291.14 |
| Monticello Bank | Monticello | March 30, 1875 | Aug. 4, 1883 | 259,787.68 | 18,317.50 | 30,934.26 | 2,767.97 | 14,014.42 | 325,821.83 |
| Marshalltown Bank | Marshalltown | April 3, 1880 | Aug. 4, 1883 | 78,217.90 | 17,628.04 | 8,064.32 | 579.63 | 16,901.16 | 121,391.05 |
| Mahaska County Bank | Oskaloosa | July 3, 1883 | Aug. 4, 1883 | 66,309.74 | 14,126.40 | 15,064.33 | 936.59 | 71.73 | 96,508.79 |
| Peoples Bank | Humboldt | Nov. 10, 1881 | Aug. 4, 1883 | 52,762.21 | 10,294.27 | 15,302.33 | 2,698.81 | 11,200.96 | 92,258.58 |
| Peoples Bank | West Liberty | April 10, 1868 | Aug. 4, 1883 | 123,793.74 | 10,783.36 | 27,088.49 | 6,484.85 | 8,200.00 | 176,350.44 |
| Sioux Valley Bank | Correctionville | Sept. 7, 1882 | Aug. 4, 1883 | 44,764.71 | 3,236.85 | 7,673.62 | 292.38 | 4,474.62 | 58,442.18 |
| Sheldon Bank | Sheldon | April 1, 1882 | Aug. 4, 1883 | 53,875.56 | 4,846.64 | 11,611.73 | 179.15 | 4,571.47 | 75,084.55 |
| Shell Rock Valley Bank | Greene | Dec. 14, 1875 | Aug. 4, 1883 | 75,757.75 | 3,161.83 | 3,368.59 | 6,965.34 | 3,275.00 | 92,528.51 |
| Shelby County Bank | Harlan | March 27, 1883 | Aug. 4, 1883 | 88,971.91 | 8,583.82 | 1,520.30 | 1,684.45 | 7,132.85 | 107,893.33 |
| Sanborn State Bank | Sanborn | April 30, 1883 | Aug. 4, 1883 | 22,887.08 | 1,464.43 | 4,243.12 | 43.09 | 4,039.86 | 32,678.18 |
| Strawberry Point Bank | Strawberry Point | Aug. 10, 1883 | Aug. 10, 1883 | 33,366.83 | 4,074.64 | 11,373.53 | ..... | 1,185.00 | 50,000.00 |
| Silver City Bank | Silver City | Aug. 22, 1883 | Aug. 21, 1883 | 10,913.76 | 3,678.97 | 17,378.94 | ..... | 1,072.10 | 33,043.77 |
| Union Bank | Sigourney | July 6, 1875 | Aug. 4, 1883 | 79,769.08 | 10,066.89 | 16,601.44 | ..... | 14,000.00 | 120,437.41 |
| Union Bank | Wilton | Sept. 21, 1878 | Aug. 4, 1883 | 169,091.27 | 3,644.06 | 12,496.53 | 10,118.84 | 866.59 | 196,217.29 |
| Union Bank | Sheldon | Feb. 16, 1882 | Aug. 4, 1883 | 44,648.13 | 6,907.42 | 1,981.49 | 1,979.24 | 10,629.25 | 66,145.53 |
| Wayne County Bank | Corydon | Sept. 17, 1874 | Aug. 4, 1883 | 83,314.40 | 5,719.41 | 10,541.34 | 5,952.46 | 4,722.00 | 110,249.61 |
| West Branch Bank | West Branch | Jan. 25, 1875 | Aug. 4, 1883 | 118,551.96 | 8,515.62 | 9,183.75 | 139.45 | 6,500.00 | 142,890.78 |
| Total | | | | \$ 5,324,200.93 | \$626,554.53 | \$879,201.99 | \$192,027.80 | \$404,642.14 | \$ 7,426,627.39 |

STATEMENT No. TWO—CONTINUED.

LIABILITIES.

| NAME OF BANKS. | Location. | Capital. | Due depositors. | Other indebtedness. | Undivided profits. | Total liabilities. | Liabilities of directors to bank. |
|-------------------------------------|-----------------------|-----------------|-----------------|---------------------|--------------------|--------------------|-----------------------------------|
| Adel Bank..... | Adel..... | \$ 50,000.00 | \$ 26,123.93 | \$ 5,000.00 | \$ 3,464.39 | \$ 84,588.32 | \$ 7,251.67 |
| Bremer County Bank..... | Waverly..... | 50,000.00 | 229,546.09 | 905.00 | 42,250.33 | 322,701.42 | 4,000.00 |
| Benton County Bank..... | Blairstown..... | 50,000.00 | 61,232.95 | | 448.40 | 111,681.35 | |
| Beaver Valley Bank..... | Parkersburg..... | 25,000.00 | 37,943.67 | 158.68 | 2,643.46 | 65,745.81 | |
| Bank of Newton..... | Newton..... | 50,000.00 | 58,970.85 | 2,195.37 | 3,890.63 | 115,056.85 | 3,650.00 |
| Bank of Iowa Falls..... | Iowa Falls..... | 37,500.00 | 48,088.99 | | 6,129.77 | 91,718.76 | 5,000.00 |
| Bank of Ft. Madison..... | Ft. Madison..... | 50,000.00 | 192,439.49 | | 49,630.72 | 292,070.21 | 2,083.16 |
| Bank of Waverly..... | Waverly..... | 50,000.00 | 108,186.47 | 6,925.00 | 8,552.58 | 173,664.05 | 14,470.00 |
| Bank of Keota..... | Keota..... | 35,000.00 | 50,278.52 | 115.89 | 23,739.45 | 109,133.86 | 3,810.06 |
| Bank of Rock Rapids..... | Rock Rapids..... | 25,000.00 | 36,617.87 | | 6,288.92 | 67,906.79 | 1,057.33 |
| Bank of Lineville..... | Lineville..... | 25,200.00 | 53,039.57 | | 488.37 | 78,727.94 | 3,500.00 |
| Bank of Algona..... | Algona..... | 25,000.00 | 32,509.86 | | 457.48 | 57,967.34 | 9,160.89 |
| Bank of West Union..... | West Union..... | 66,700.00 | | | | 66,700.00 | |
| Commercial Bank..... | Iowa Falls..... | 32,500.00 | 37,812.58 | | 553.79 | 70,866.37 | 300.00 |
| Capital City Bank..... | Des Moines..... | 70,000.00 | 226,740.61 | | 32,076.88 | 328,817.49 | 17,392.00 |
| Cedar County Bank..... | Tipton..... | 35,500.00 | 84,767.80 | 146.00 | 11,276.63 | 131,690.43 | 11,408.49 |
| Citizens Bank..... | Hampton..... | 75,000.00 | 169,504.96 | | 11,219.40 | 255,724.36 | 21,959.72 |
| Cass County Bank..... | Atlantic..... | 60,000.00 | 186,903.83 | | 48,542.26 | 295,446.09 | 39,744.04 |
| Citizens Bank..... | Council Bluffs..... | 75,000.00 | 273,680.26 | 51,699.62 | 7,078.50 | 407,458.38 | 3,255.00 |
| Clarke County Bank..... | Osceola..... | 100,000.00 | 41,239.20 | 11,078.33 | 10,191.88 | 162,509.41 | 6,007.90 |
| Commercial Bank..... | Burlington..... | 60,000.00 | 80,145.50 | | 126.05 | 140,271.64 | 3,022.00 |
| Dubuque County Bank..... | Dubuque..... | 50,000.00 | 140,470.53 | 750.00 | 11,936.86 | 203,157.39 | 10,200.00 |
| Delaware County Bank..... | Manchester..... | 60,000.00 | 122,962.88 | | 19,339.22 | 202,322.10 | 2,500.00 |
| Farmers and Citizens Bank..... | Wilton..... | 51,720.00 | 53,368.95 | 2,740.00 | 298.51 | 108,127.46 | 5,000.00 |
| Farmers and Traders Bank..... | Bonaparte..... | 25,000.00 | 13,309.28 | | 1,086.33 | 39,395.61 | 3,050.00 |
| Farmers Loan and Trust Company..... | Storm Lake..... | 150,000.00 | 130,321.19 | | 4,014.94 | 284,336.13 | |
| German Bank..... | Dubuque..... | 120,000.00 | 641,282.82 | 1,874.14 | 38,306.22 | 801,463.18 | 54,000.00 |
| Hardin County Bank..... | Eldora..... | 50,000.00 | 102,025.00 | | 14,168.12 | 166,193.12 | |
| Humboldt County Bank..... | Humboldt..... | 14,000.00 | 30,066.53 | | 14,002.37 | 58,068.90 | 925.00 |
| Kossuth County Bank..... | Algona..... | 50,000.00 | 107,418.35 | | 2,465.31 | 159,883.66 | 7,580.00 |
| Macedonia Bank..... | Macedonia..... | 25,000.00 | 44,707.13 | | 5,584.01 | 75,291.14 | |
| Monticello Bank..... | Monticello..... | 100,000.00 | 196,078.61 | | 29,743.22 | 325,821.83 | 5,000.00 |
| Marshalltown Bank..... | Marshalltown..... | 50,000.00 | 65,390.83 | 5,000.00 | 1,000.22 | 121,391.05 | 15,632.00 |
| Mahaska County Bank..... | Oskaloosa..... | 50,000.00 | 45,789.17 | | 719.62 | 96,508.79 | 1,408.27 |
| Peoples Bank..... | Humboldt..... | 30,000.00 | 56,998.68 | 21.00 | 5,238.90 | 92,258.58 | 316.85 |
| Peoples Bank..... | West Liberty..... | 75,000.00 | 83,266.32 | 11,456.85 | 6,627.27 | 176,350.44 | 3,010.00 |
| Sioux Valley Bank..... | Correctionville..... | 25,000.00 | 27,518.15 | | 5,924.03 | 58,442.18 | |
| Sheldon Bank..... | Sheldon..... | 25,000.00 | 47,291.03 | | 2,793.52 | 75,084.55 | |
| Shell Rock Valley Bank..... | Greene..... | 25,000.00 | 51,534.35 | | 15,994.16 | 92,528.51 | |
| Shelby County Bank..... | Harlan..... | 50,000.00 | 51,982.16 | 936.64 | 4,974.53 | 107,893.33 | 1,000.00 |
| Sanborn State Bank..... | Sanborn..... | 25,000.00 | 7,073.70 | | 604.48 | 32,678.18 | |
| Strawberry Point Bank..... | Strawberry Point..... | 50,000.00 | | | | 50,000.00 | |
| Silver City Bank..... | Silver City..... | 25,000.00 | 7,820.49 | | 223.28 | 33,043.77 | 2,690.00 |
| Union Bank..... | Wilton..... | 25,000.00 | 69,960.30 | | 25,477.11 | 120,437.41 | |
| Union Bank..... | Sheldon..... | 26,450.00 | 147,213.81 | 417.75 | 22,135.73 | 196,217.29 | 12,000.00 |
| Union Bank..... | Corydon..... | 40,000.00 | 19,893.21 | 869.25 | 5,383.07 | 66,145.53 | 10,450.00 |
| Wayne County Bank..... | West Branch..... | 52,223.12 | 53,443.71 | | 4,582.78 | 110,249.61 | 3,500.00 |
| West Branch Bank..... | West Branch..... | 50,000.00 | 86,692.91 | 363.98 | 5,833.89 | 142,890.78 | 1,120.00 |
| Total..... | | \$ 2,386,793.12 | \$ 4,439,653.18 | \$ 102,653.50 | \$ 517,527.59 | \$ 7,426,627.39 | |