

# REPORT

OF THE

## STATE COMMISSIONERS

ON THE AFFAIRS OF THE

SUPERINTENDENT OF PUBLIC INSTRUCTION.

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DES MOINES:  
JOHN TEESDALE, STATE PRINTER.

1858.

1858

## STATE COMMISSIONERS

NOT TO BE REPRODUCED

SUPERINTENDENT OF PUBLIC INSTRUCTION

DES MOINES, IOWA, DECEMBER 8, 1858.

EXECUTIVE CHAMBER,  
DES MOINES, IOWA, December 8, 1858.

Regarding the following Report by the State Commissioners upon the office of Superintendent of Public Instruction as containing important information and suggestions, useful in the deliberations of the Board of Education, now in session, I have ordered the same printed, for the more especial purpose of laying it before them as early as possible.

RALPH P. LOWE, GOVERNOR.

# REPORT

UPON THE OFFICE OF

## SUPERINTENDENT OF PUBLIC INSTRUCTION.

HON. M. L. FISHER, SUPERINTENDENT

See the Code, Chap. 24, Sections 239, (sub. 3d,) 240, (sub. 5th.)

" 66, § 1056, (now repealed.)

" " § 1069, (obsolete.)

" " § 1070, (*apud* Act Feb. 25, 1847.)

" " § 1072.

" " § 1073.

" 67, At length.

" 68, § 1092, (Collaterally.)

" " § 1093, "

" " § 1094, "

" " § 1107, "

" 71, § 1174, "

See the Code, Chap. 71, § 1175, "

" " § 1176, "

Extra Session, 1856, Joint Resolution No. 9, page 100.

Session Acts 1856-7, Chap. 1, repealing Code, § 1056.

" " " " 5, (collaterally.)

" " " " 10, At large.

" " " " 187, § 1 (J. D. Eads) § 2 (collaterally)

" " " " 201, (collaterally.)

" " " " 267, § 12.

Session Acts, 1858, " 35.

" " " " 52, Sections 48, 49, 51.

" " " " 52 " 53-58, 95.

" " " " 158, § 6, § 38.

To His Excellency, Ralph P. Lowe, Governor of Iowa:

With an abstract of the laws, referred to above, before us, we proceeded to the examination of the office of SUPERINTENDENT OF PUBLIC INSTRUCTION, first examining the Clerk in the office, and conductor of its business in the absence of Mr. Fisher.

We have also examined, particularly, all the books pertaining to the office, so far as we could ascertain their existence; all the vouchers for the salaries and contingent expenses of the fund commissioners of the different counties, so far as they relate to the action of the present incumbent of this office; all the bonds, receipts and securities for moneys which we could find in the office, and all receipts for valuable papers or books which could be found there.

We have also examined, generally, all the papers and records of the office now remaining therein.

We have also examined, minutely, the mode of conducting the business of this office.

From such premises we have arrived at the facts and conclusions hereinafter set forth.

### SECTION I.

No account book of any kind is found in the office. The nearest approximation to it is a sort of blotter, or memorandum book, used by Mr. Eads, and containing an entry, under date of March 10th, 1856, of \$226,800.86 received from the United States, and two apparently projected distributions among counties, to the amount of about \$54,000 each, and under different dates. Of these we speak more particularly hereafter.

There is no book showing a debt and credit account with the United States for the five per cent. fund.

There is no book showing a debt and credit account with the Superintendent respecting this fund received from the United States, and until recently disbursed by him.

There is no book showing the amount distributed to the counties by this officer.

There is no book showing an account with the several counties, embracing either the principal or interest, or both, of any or all school moneys held by the counties.

There is no book embracing the very important statistics annually returned by the School Fund Commissioners, and preserving them in a permanent form of record.

There is no book which serves in the slightest degree as a check upon the accounts of the several commissioners of the counties.

There is no book showing the loan and interest account with this State.

In fact, the very valuable statistics concentrated in this office since its establishment in 1841, and re-establishment by our first State Constitution (Art. X.) in 1846, are now, so far as they yet remain, mainly to be gathered up from detached papers in various files, from loose and often inaccurate printed reports, from the several letter books preserved in the office, and from the book of warrants, and apportionment of annual interest.

The present incumbent, Mr. FISHER, has neither received nor disbursed any moneys, except through his warrants on the State Treasury, and on the county school fund commissioners, for apportionment of interest on the 25th March last.

Mr. Benton's reports indicate system and marked accuracy in his office, but if he had a record compilation of his facts and statistics, it is not now found in the office.

In the absence of proper records in the office, we have gathered from various sources the several tabular statements herein, respecting the five per cent. fund, principal and interest, and the State loans therefrom. It is a matter of surprise that no book of the office contains the accounts, or even a memorandum of the items.

TABLE OF FIVE PER CENT. FUND.

ON SALE OF LANDS IN	AM'T PAID BY U. S.	WHEN PAID,	TO WHOM PAID,	HOW DISPOSED OF.
Dec. 28, 1846, to Dec. 31, 1847, 1848	16,422.05 9,105.52	Before May July 16, 1849	Sup't Benton.	Loaned the State. Loan'd State in part and balance dist.
1849	5,697.46	Sept. 23, 1850	"	Distributed.
1850	6,464.36	Aug. 15, 1851	"	Distributed.
1851	11,901.90	Jan. 10, 1853	"	Distributed.
1852	1,697.68	April 4, 1854	"	Distributed.
1853	54,441.59	Dec. 15, 1854	Sup't Eads.	Loaned in part, dis-
1854	226,873.86	Jan. 2, 1856	"	tributed in part and bal. unaccount'd for.
1855	185,785.32	Dec. 26, 1856	Treasurer Morris.	Loaned State, and balance distributed.
1856	34,219.34	Sept. —, 1857	"	Still in Treasury.
June 1, 1858, total rece'd from United States,.....	\$552,609.08			
Add premium on drafts, (Ben- ton,).....	97.98			
June 1, 1858. Total 5 per cent Fund to date,.....	\$552,647.06			

We submit the following observations upon the foregoing table.

1. Mr. Benton's reports show a careful system of business and accounts. But we find no records in the office preserving a statement of his financial transactions. From his printed report of June 6, 1854, we learn that out of the *principal* of the school money there was paid during his term of office, for the salaries and contingent expenses of S. F. Commissioners, the sum of \$7,032.24.

Whether or not the law was correctly construed as allowing this payment from the principal, (and it is now not so considered,) it has since become the settled policy of the State to pay all such expenses from the income exclusively. There is now due from the State a much larger sum for interest in arrears on State loans; and we beg leave to suggest for your consideration whether an equal amount ought not to be added to, and make a part of, the next distribution of permanent funds among the counties. This fund would then be restored to the sum shown by the total of its principal receipts from the United States. Until this is done, the accounts of at least nineteen counties (see Benton's report of June 6, 1854) must show a deficit in the amounts of their permanent school fund.

2. The loans to the State, referred to in the margin of the foregoing table, are as follows, each bearing interest at ten per cent. which, either by the terms of the bond, or by law of 1850-1, Chap. 51, § 4, is made payable on the first of January of each year.

AM'T OF LOAN	DATE OF LOAN	EVIDENCE IN T	P'D UP TO	LOAN WHEN DUE
\$16,442 05	May 1, 1849	Bond.	Jan'y 1, 1856	1st May, 1854
6,000 00	Sept. 15, "	"	do	Sept. 15, 1859
2,353 70	Mar. 25, 1851	"	do	1st Jan., 1856
40,000 00	July 15, 1856	"	None paid.	July 15, 1861
57,500 00	Dec. 26, 1856	T's rec't	do	Dec. 26, 1861

\$122,295 75 upon which the annual interest is

12,229 57; and amount of interest now in arrears is

16,621 23 up to January 1st, 1858.

The four bonds above mentioned are filed in the Superintendent's office, each being regularly endorsed with a credit of interest annually, up to January 1, 1855, when the endorsements cease.

The Treasurer's receipt for the last loan is in the Auditor's office. The law (Chap. 5, 1856-7) made no provision for the making of a bond as evidence of this loan. We suggest the propriety of a more

permanent and customary acknowledgment of this indebtedness to the school fund, by the usual form of a bond.

3. Of the payment from the United States for 1848, there was distributed to counties, per Mr. Benton's report (of 1850) \$751 82  
Of the payment for 1849 was distributed to counties, 5,566 18  
Was deducted to adjust salary account, Monroe Co. 142 26  
Of payment for 1850 was distributed to counties, 6,471 36  
Of payment for 1851 was distributed to counties, 11,901 90  
Of payment for 1852 was distributed to counties, 1,697 68

Distributed to counties, 26,531 20  
Loaned to the State, 24,795 75

\$51,326 95

Which balances Mr. Benton's account.

4. The business of the office during the administration of Mr. Eads is in such utter confusion that no satisfactory result can be attained in our examination, except by an investigation very much extended, and over a good part of the State. We therefore adopt mainly the facts reported by Mr. Beck, Special Agent.

The entries made by Mr. Eads, or his clerk, in the book now in the office, differ in amounts received, from the amount certified by the U. S. Comptroller of the Treasury; and in the amounts loaned and apportioned, from the statements of his published report, by thousands of dollars.

In exhibit hereto annexed, No. 1, we give the statement as contained in the book aforesaid. In exhibit No. 2, under the year 1856, we give the statement as per his report to the Legislature, (Senate Documents, appendix to Journal of 1857, page 678-80); with this alteration—that he gives Davis county \$1,000 by his report, instead of \$6,000, as shown elsewhere, and Iowa county \$500 instead of \$300, as shown by the vouchers.

Mr. Eads' book before mentioned, and now in this office, is entirely unreliable as a record. Erasures and alterations are found on its pages, and there are no balances; and different statements are irreconcilable. Thus, against the date "1853," (probably referring to the Fund,) he enters a list of counties, with sums severally placed against each, amounting in the aggregate (but not therein footed) to

\$54,341 59

Against the date of "1853-4," he has another list

of counties, with sums severally set opposite, amounting in the aggregate to

54,841 59

Next, we find another list against the date 1856, of twelve counties, with several sums set opposite, amounting to

90,000 00

Next, a list of loans to individuals, not footed, but amounting in the aggregate to

96,310 00

None of the foregoing correspond with his published report. By this report, the amount distributed to twenty-nine counties was

\$87,541 59

Loaned to individuals (including State loan)

172,340 00

Loaned to himself,

20,000 00

Balance on hand,

1,569 85

\$281,391 44

His footings of the same figures amounts to

\$281,642 44

The excess in addition, is in his favor,

\$251 00

By the same report, he acknowledges receipt from the United States, under date of January, 1855,  
March, 1856,

\$54,241 58

226,800 86

Total,

281,042 44

There was paid to him in fact, as follows:

Dec. 15, 1854, (per certificate U. S.

Comptroller,) \$54,441 59

January 2, 1856, (per certificate U.

S. Comptroller,) 226,873 86

\$281,315 45

This difference is also in his own favor,

\$273 01

Taking as undoubtedly correct, the sum of \$281,315 45  
We find from the best data accessible to us, the following statement of account of the fund with him:

Distributed to counties, as per vouchers, (except Davis county, which received \$5,000, more than voucher calls for) some of which are doubted,

\$92,341 59

Loaned the State, July 15, 1856,

40,000 00

Bona fide School Fund loans, satisfactorily secured, as reported by Mr. Beck, excepting therefrom his No. 45, as not well secured,

77,330 00 \$209,671 59

Leaving not satisfactorily accounted for,

\$71,643 86

To which add interest paid to him on alleged school loans, and retained,

1,237 11

Thus making total apparent deficit,

\$72,880 97

Subject to a deduction of Waite's note, since paid, (\$1,000,) and whatever may be realized from the collaterals held by the State.

We have not sufficient data before us to apply the rule, which we suggest as the correct one, for a settlement with Mr. Eads, if his authority to loan out the School Fund to individuals is conceded. Without obtruding our opinions upon his legal authority to make these loans, after a Law Officer of the State has given his official opinion thereupon, we remark, that, conceding this right, the proper rule to apply to his loans would be substantially as follows:

Mr. Eads is charged with the whole amount received from the United States by him.

He is entitled to credit for all bona fide loans from this fund, made to parties *as such*, with the highest degree of prudence and care in the investment and securities, which would be used by a diligent, cautious and careful man of business, in the investment of his own money. This rule is the most favorable that could be applied to this case, and would be stringently applied, it is supposed, by the Courts in the case of public funds.

He is not entitled to credit for loans made to parties *as from his own funds*, the securities running to the individual, not to the officer, although the papers may have been turned over to the State; unless the State chooses to accept these, and discharge him *pro tanto*. The evidence of investment carrying no notice of its public character, and being understood by at least one of the parties, as a private loan, the act would show *prima facie*, a conversion of the public money to that extent.

It would seem that an interest account should be adjusted between Mr. Eads and this fund.

By our exhibit hereto, No. 3, it appears that of the Fund of 1853,

received by him December, 1854, amounting to \$54,441 59, he distributed at various times, extending late in the year, during all the year 1855, the sum of \$47,841 59

Of the balance of this Fund, and the fund of 1854, during all the year 1856, he distributed,	39,000 00	
Without date of voucher,	5,500 00	\$92,341 59
Of the amount distributed, the vouchers specify the Fund as follows:		
From Fund (sales of) 1853,	\$31,441 00	
" " " 1854,	46,000 00	
" " not specified,	14,900 59	\$92,341 59

There was loaned to the State, July 15, 1856, \$40,000 00

The individual loans were chiefly made during and after June 1856. A large balance is shown by Mr. Beck's report to have been retained, or used for private ends. By his published report, a large sum is admitted by Mr. Eads as retained by him. Interest would of course commence with his dereliction of duty, in distribution or loans, except so far as a wilful malappropriation was concerned, in which it would rightly be computed from the date of his receipt. The sum of interest would be very considerable, and we suggest these data for its computation, without going into detail on the subject, and without knowledge of the explanation, or position, of Mr. Eads.

It is evident that errors abound in the voucher statements of the Fund distributed; for upward of \$47,000 was distributed in 1855, which could only have been paid from the Fund of 1853; while only \$31,441 00 are referred to that fund by the vouchers, the balance being assigned to the fund of 1854, received in January, 1856, or else in part not specified.

Of the alleged loans of school money to individuals, mentioned in Mr. Eads' Book aforesaid, no voucher is found for the following:

Bacon & McMurphy,	\$10,000	
Will Tomlinson,	4,000	
Mahony & Dorr,	4,000	\$18,000
And J. E. Neal is charged with only \$2,000, should be,	\$5,000	
The Auditor's receipt for notes and mortgages, on file in this office, calls for a note of J. D. Eads for \$10,000, dated June 26th,		

which note we could not find in the Auditor's Office, or elsewhere.

This receipt is not given to Mr. Eads, but reads, "Received of H. D. La Cossett, Clerk of Joint Committee of Investigation, the following described mortgages executed," &c. It is a simple receipt for papers described therein.

Mr. Beck's report throws doubt over the correctness of the alleged distribution by Mr. Eads, to the counties of Iowa, Jones, Linn, Marshall and Wapello. We therefore corresponded with Mr. Beck, who forwarded to us extracts from his correspondence, which seemed to justify his conclusions.

We therefore carefully re-examined the vouchers on file, as follows:

*Iowa County.*—This voucher consists of a letter from Martin Ballard, to J. D. Eads, dated Dec. 30, 1856, in which he acknowledges receipt, July 12, 1855, of \$300. The word was originally written *five*, the same evidently erased, and "three" substituted therefor before the "hundred." This voucher is satisfactory for \$300.

*Jones County.*—This voucher is the usual printed receipt, the month and day blank, the year, "1855." It is signed by E. V. Miller. The report to Mr. Beck was made by C. L. D. Crockwell, who says he finds no statement in the office of any money being paid to his predecessor. The voucher before us is apparently genuine, and is better evidence, certainly, than the supposed omission in the Books of his predecessor. We therefore enter this voucher as satisfactory for \$500.

*Linn County.*—This voucher is two fold: 1st, A statement in J. D. Eads' writing, that he gave the money to "Hon. W. F. Smyth," July 11th: 2d, A receipt signed by Alphens Brown, dated July 13, 1855, for the same sum, the date being two days later than the date of payment to Mr. Smyth, as certified by Mr. Eads. The voucher is regular. But in his letter to Mr. Beck, Mr. Brown states that nothing was received by him between January 1, 1855 and 1st January, 1857, and says he had no notice even of any sum being apportioned to Linn county, until he saw the published report of Mr. Eads. Under these circumstances, we have thought it possible that Mr. Smyth might explain it; and we have entered this voucher as satisfactory for \$500.

*Marshall County.*—This voucher is a receipt, without date of month, day or year, but signed by Joseph M. Ferguson, signature

apparently genuine. The report to Mr. Beck was made by T. J. Wilson, who states that nothing was received by himself, "or his predecessor." Regarding this statement by Mr. Ferguson's successor as not sufficient to counterbalance the signature of Mr. Ferguson, we still retain this entry as satisfactory for \$500.

*Wapello County.*—Report to Mr. Beck, made by Mr. Graves, who acknowledges receipt of \$5,000, adding, "my predecessor cannot fill out his blank for 1855, as he has no record but memory, which has failed him." Regarding this predecessor's (James W. Caldwell's) signatures to two receipts, one for \$1,100, August 29th, 1855, and one for \$400, October 12th, 1855, as better evidence than his failing memory, we hold these vouchers satisfactory for \$6,500.

5. Of the amount received by Mr. Treasurer Morris, as shown in the foregoing table, our report on the Treasurer's Office, shows the disbursement in part. Of the last sum received by him, no portion has been distributed. The responsibility for this delay rests either with the State, if it demands the money for its own use; or with the Treasurer, if he has no such, or other excuse, for a non-compliance with the law of 1857, Chapter 201, Section 5.

By act of the late Legislature, Chapter 60, approved March 15, 1858, the Treasurer was authorized to loan fifteen thousand dollars, on certain conditions, for ten years, to the College of Physicians and Surgeons, at Keokuk, "out of the School Fund." This loan has not been effected at this date.

6. We subjoin a special balance sheet, showing an account between the State of Iowa, and this Five per cent Fund.

The balance is ascertained, as there shown, by rejecting all loans from this fund purporting to have been made directly to individuals, and recognizing as valid only those disbursements from the fund made by distribution to counties, or by loans to the State.

Should the State recognize any loans to individuals as authorized and valid, this balance will be reduced *pro tanto*.

Should the State repudiate them all, this balance will only be subject to such credits as actually come to hand from the securities now in her possession, from year to year, as they mature, and are collected.

Either one of four courses is open to the State. First—To assume this whole balance as a loss to the fund by the "defalcation, mismanagement, or fraud of the agents or officers, controlling and managing the same," under Article 7, Section 3, of the Constitu-

tion; in which case it becomes a State funded debt, bearing not less than 6 per cent interest; and then bring suit therefor against Mr. Eads and his bondsmen; or, 2d—To adopt the individual loans reported as made bona fide, and satisfactorily secured, and auditing the remainder as a loss occasioned from the causes aforesaid; in which case the State would recognize as valid the asserted right of the Superintendent to make loans to individuals, reserving only her right to discriminate; or 3d—To accept all these loans to individuals as authorized in principle, but subject to investigation in each case, as to the due care and diligence used by the officer in the investment, and ultimately charging him with all final loss resulting from his want of care and diligence in the original loan and its security; in which case the State must await the maturity of these loans, and for the most part a *nulla bona* on execution, where they are not paid at maturity; or, 4th—To adjust the whole matter by agreement, through referees or otherwise.

THE STATE OF IOWA IN ACCT. WITH THE FIVE PER CENT. FUND.

Dr. May 31, 1858.		
To amount received from the U. States, on this acct., up to this date.....	\$552,609 08	
To amount premiums on drafts, reported by Mr. Benton,.....	37 98	\$552,647 06
Cr., May 31st, 1858.		
1. By amount loaned the State at sundry times to date.....	122,295 75	
2. By amount distributed to counties under the law, per authentic reported vouchers, up to this date.....	248,296 00	
3. By this amount, being undrawn balance of last distribution by Treas'r ..	957 01	
4. By Monroe county (see exhibit No. 2., note at the end).....	142 26	
5. By undistributed fund of 1856, now in Treasury.....	34,219 34	
	405,910 36	
Deduct interest included in second credit above, and apportioned therewith, in 1857, by Treasurer.....	2,238 00	403,672 36
Dr. To balance not thus accounted for		\$148,974 70

7. The New Constitution (Art. 7, Sec. 3,) imposes a further duty upon either the General Assembly, or some of the officers of State. It requires that "all losses to the permanent school or university Fund of this State, which shall have been occasioned by the defalcation, mismanagement or fraud of the agents or officers controlling and managing the same, shall be audited by the proper authorities of the State."

This embraces the County, as well as State officers, managing these funds; and embraces the proceeds of sale of School Lands, as well as the five per cent. distributions.

There is no information, there are no facts or records, in any department or office of the State Government, that will enable any officer to audit this claim. A diligent examination in each county, either by a local agent or by a general agent commissioned therefor, is the only means by which it is possible to procure the proper and adequate data for a compliance with this clause of the Constitution. It may also be necessary to authorize the Auditor by law to accept the data so furnished, as the basis of his statement of the account.

8. In connection with this topic we desire to submit some further suggestions upon the modes of managing the permanent school fund, trusting that we are not thereby passing beyond the intent of the General Assembly in defining our duties.

The people of the whole State are now liable for losses to the school fund. It is only the people of each county who select the agent to manage the funds held by this county. The responsibility for his conduct, instead of resting with his constituents, falls upon the whole State. The law of principal and agent should apply. Why should the citizens of a county who elect a fit and honest officer to manage the fund, and save it from loss thereby, be made to share the losses occasioned in another county by the misconduct of a dishonest officer, whom they had no voice in electing? It is enough that they lose their share of the annual interest lost by such defalcation, without being obliged to contribute to restore the principal.

The State having now assumed to be responsible for the due administration of the fund, it becomes a question of importance whether it will not secure a more direct and certain responsibility to itself.

The annual income is now very irregular, and so long as funds

for the support of the schools are irregular, or unreliable, so long will the schools share the irregularity, and proportionally lose their efficiency.

For these reasons we suggest a modification of the fund management for your consideration, namely:

1. That the counties should be corporately responsible for the principal of the school moneys held by them respectively.

2. That the counties should be corporately responsible for the annual interest of these funds held by them respectively.

This responsibility to be evidenced by a bond, or other security, authority to execute which may be conferred on them by law.

As the counties cannot be forced to this responsibility for the past, it remains to suggest a mode by which the State may obtain the desired security, consistently with the voluntary action of the several counties.

This end would be accomplished by an act of the General Assembly, providing that all the school moneys in the several counties shall be collected as fast as the contracts mature, and be reported to and deposited in the State Treasury; provided, nevertheless, that any county desiring, (through its proper officer, or by popular vote) to retain said moneys within the county, for purposes of loaning therein, should be permitted to retain the same on executing a bond to the State, guaranteeing the payment (on legislative demand, or on time) of the amount so retained, and guaranteeing the payment of interest at the rate of — per cent, payable annually, on the ——— &c. The act would also confer the proper powers, and limit future distributions to counties thus complying with these provisions.

The provisions could be extended, in the discretion of the General Assembly, so far as to thus require counties to assume the losses heretofore occasioned by the mismanagement of their several officers, as the condition of the retention of the funds. This would be but a farther application of the same legal principle of responsibility for the acts of an appointed or elected agent.

These loans have heretofore borne ten per cent. interest. The permanent funded debt for audited losses must bear six per cent., or more. It would be in the discretion of the State to fix the rate of interest differently on the funded losses and on the current loans.

The whole amount of interest paying school funds, as reported by Mr. Fisher at the date of his report, was over \$2,000,000. The

annual income therefrom at the established rate of interest should be over \$200,000.

In contrast with this we have the fact, shown by the apportionment circulars of 25th March last, that the whole interest for apportionment this year amounted to only about \$133,000; and for last year to only about \$135,000. There must be large defalcations of principal, or delinquencies of interest. The deficiency is most probably attributable to both.

A rate of 8 per cent. to be guaranteed by the counties to the State, would realize to the fund regularly, on the above sum of principal, \$160,000, or some \$25,000 more than appears to be realized practically at the present rate and under the present system.

This presents the further consideration, whether the State could not well afford to offer the counties (say) ten per cent. of the annual interest for their own contingent fund, or indemnity fund, on account of this guaranty. This would net to the State (say) nine per cent. per annum for apportionment for the support of schools, on all funds held by the counties, while the State pays ten per cent. on the moneys borrowed for the use of the State.

Whatever regulation shall seem expedient in this respect, a certain and regular payment of a certain amount of interest for the use of the schools annually, is the chief object to be sought in the system, after the security of the principal.

The plan suggested would probably render each tax-payer vigilant, and a more effective guardian of these most valued funds.

## SECTION II.

CODE, SEC. 1070.—*The authorization of sales of Land in any organized County, by the Superintendent.*

We find no record in this office of these authorities, or orders of sale. We learn from the printed reports of Superintendents, that such authorities have been given and revoked. It is possible they, and the orders of revocation, may be gathered from the letter books in the office, by examining all the correspondence of this office the several S. F. Commissioners.

they intimately concern the regularity of titles to the land as 500,000 acre grant, and should be collected and recorded, either here or in the office of the State Register.

## SECTION III.

CODE, CHAP. 67.—*Keeping a fair Record of all transactions of the Office, and filing Reports and papers, etc.*

We feel constrained to call attention to the long continued non-compliance with this regulation of law (Code, § 1078) in the Superintendent's office. The labors of any person desiring information from this office must be greatly increased and prolonged, as were our own, for the want of proper books, indexes and files.

Believing that the Legislature, as well as the Executive, would desire a careful compilation of the financial statistics of this department, before the sources of information become yet further scattered under the operation of the laws of 1858, (Chap. 52, 158) we have compiled the tables hereto appended, or contained in this report.

"A fair record of all matters pertaining to the business of the office" should embrace, beyond question, a record of the Superintendent's reports to the Legislature. These reports, in fact, constitute the only summary of the business and condition of the department. If all were certain to be preserved in printed copies, yet these copies are often erroneous, particularly in the important item of figures. A written record is the only standard.

We do not find any one of these reports of record.

We have already stated that no acknowledgment or account of moneys received into this office is found of record. There are sundry detached vouchers for portions of these moneys paid out, which are nearly complete for Mr. Benton's term of office. But it can hardly be supposed that these constitute a "record" within the meaning of the law.

It is also required that certain facts, in detail, should be reported by the S. F. Commissioners to the Superintendent. Upon these statistics the action of the Superintendent is based, in apportionment of interest, in allowance of expenses, and in making his recommendations for legislation, as well as in the distribution of funds by warrants or drafts on the several County Commissioners.

A fair record should have embraced an annual compilation of these statistics in tabular form, recorded, and an account stated with each county. This compilation is partially made in a printed

circular; but we find nothing of record on the subject, and no account made with the several county officers.

A volume of statistics respecting Schools and School Funds, commencing with our history as a State, discriminating by counties, and showing the annual progress of these interests, would now, and especially hereafter with the lapse of time, be of especial interest and value to the State. It would serve as a reliable basis for legislation, be of great assistance to the executive of this department, and be invaluable to each successor in the office. As it is, each incumbent, on entering the office, must come to the necessary knowledge of its interests, operation and condition by groping through numerous files of papers, and printed documents, until he obtains the information that should be of ready access upon the records.

Although the duties of this office have been very much modified and changed by the late action of the Legislature, it still remains the representative head and centre of the educational interests of the State. All important information touching them should be concentrated at some office—appropriately here. We therefore submit the recommendation that a volume should be prepared to be called the "Statistical Record," embracing the valuable and interesting facts annually reported to this office heretofore, and to be gathered from the various sources of information now existing, substantially on the plan shown in our exhibit hereto, No. 4, this statement to be annual, and indexed by years.

The Superintendent was charged with the duty of examining the books and accounts of the School Fund Commissioners, making adjustments, etc. It appears from the reports that this has been done from time to time. But no evidence exists in this office of the balances struck, or results of this action.

The reports of the several S. F. Commissioners to this office are in the great majority of cases not in compliance with the law. It was, in our opinion, the duty, and within the power, of the Superintendent to have insisted on this compliance. He had the means of securing it by refusing any allowance to the Commissioners in default, until he should discharge his duty under the law.

The Superintendent is charged with the distribution of the Blanks to be filled with reports by the S. F. Commissioners. We were assured in the office that the blanks were always sent "when applied for." But very many of these Reports are partial,

without system or completeness, without the aid of Blanks, and seem to have been in most instances so accepted without objection.

We think that these errors would have been avoided by transmitting before each report, duplicate blanks to the Commissioner; and when the returns were not in compliance with the law, by returning them for correction and completion according to the forms transmitted.

The Superintendent was required to keep annual files of all reports, etc., transmitted to him. We found these papers much confused, different kinds of reports, and sometimes for different years, commingled. They can be kept "in readiness to be exhibited," and in proper files, only by a re-arrangement of the papers by counties, in alphabetical order, and in the order of dates, each year by itself; each filing showing the description of the document.

#### SECTION IV.

Our attention has been called to various errors in the apportionment of 1858, some of which may be attributed to the neglect and inaccuracies of the County Commissioners, others to mistakes made in this office, in constructing the table of apportionment.

In one county, the error amounts to over one thousand scholars, ascertained by comparing the report of the S. F. Commissioner, with the Superintendent's table, and making a difference of some hundreds of dollars in the apportionment to that county. There are other errors of the like kind, but less in amount. They will continue to exist in any office, where no entry or posting books are kept, and where the facts and figures are gathered from loose reports, directly into a final table, without being checked with other entries. These reports as now preserved in a wooden case are liable to quick destruction by fire, as well as to the accidents of misplacement or loss. Should the information contained in them be annually and carefully compiled into a book of Record, it would be preserved in the safe, be easily accessible to present and future officers concerned therewith, and be far more secure against casual loss by fire or removal.

The files of reports are already far from complete. During the last scholastic year, only thirteen counties appear to have made four quarterly reports. From others there are only three, others two, and one, and in some instances none at all. In some cases we were unable to find a balance between annual and quarterly

reports of interest received. The difference amounts to hundreds and even thousands of dollars. Occasionally supplementary reports of interest are sent up, after the date fixed by law, but before apportionment is made. These additional amounts are sometimes included and sometimes excluded from this apportionment (1858). It is hardly possible to avoid confusion in the accounts by this manner of business. Where quarterly and annual returns do not balance, an explanation should have been demanded, or else one set of returns must be entirely rejected.

We remark that some changes of this nature in the reports (supplementary) of the S. F. Commissioners may explain the reason why the whole amount of interest reported by Mr. Morris, State Treasurer, was not drawn (see our Report on the Treasurer's office) as hereinafter stated. (See Section V.)

### SECTION V.

We are not only of opinion that the majority of the errors of the Fund Commissioners could have been prevented, or promptly corrected, by care, and the exercise of its powers by the head of this department; but we are compelled to the conclusion that this liberal endowment of Common Schools has suffered great detriment by excessive allowances of salary and contingent expenses.

The following table will show the increasing magnitude of these items, which have always been under the control of the Superintendent of Public Instruction:

APPORTIONMENT OF	AM'T OF INT. APPORTN'ED	AMOUNT SALARIES.	CONTINGENT EXPENSES.	TOTAL.	ABOUT PER CT.
1849.	\$6,365 25	\$6,319 84	\$358 60		
1850.	17,027 88	6,396 57	163 43		
1851.	23,545 78				
1852.	20,600 11	8,458 50	842 90	9,301 40	45
1853.	36,185 94	9,454 30	682 09	10,136 39	28
1854.	50,155 12	13,129 80	899 61	14,029 41	28
1855.	68,796 72	14,474 54	1,061 00	15,535 54	22
1856.	102,718 38	16,787 00	1,442 30	18,229 30	18
1857.	111,839 64	21,397 50	2,102 24	23,499 74	21
1858.	103,966 38	25,726 95	3,477 26	29,204 21	28
Total for 7 years.	\$494,262 29			\$119,935 99	or 24

This table includes the interest received from State loans, with the care of which the School Fund Commissioners had nothing to do. The per centage on the interest managed by them would appear still larger after this deduction.

But the magnitude of the total allowances and the rate per cent, is not the only, or the principal objection.

In many instances the allowance is not certified by the officers named in the Code, (§ 1174.) The certificate of only a part of them is produced, and without explanation in many cases. (In some instances the Clerk signs by Deputy.) We do not regard these officers as constituting a board whose joint action is required, and who may act by a majority under § 26, (Subd. 4,) of the Code, or by Deputy. The approval of each seems to us to be a prerequisite of the law, intended to guard against recklessness and favoritism. Yet in the last apportionment, (1858) 22 counties are only partially certified in this respect.

By Section 1073 of the Code, the Fund Commissioner is authorized to employ a Surveyor, where actually necessary, and the expense is to be paid together with other contingent expenses. And by § 1174, he is to be allowed annual compensation for services and for "contingent expenses for books, postage and stationery, as may be allowed by the Clerk of the District Court, Sheriff and Prosecuting Attorney, and approved by the Superintendent of Public Instruction."

In very few cases, exceptions to the general rule, the items of these expenses are given. In nearly all cases, a round sum in gross is named for contingent expenses. The Superintendent thus has no data whatever, for exercising his judgment and discretion, nor, so far as appears, have the County Officers. By the last apportionment, (1858) one County Fund Commissioner was allowed for contingent expenses, over \$200; seven others one hundred dollars and over, and the remainder various less sums, down to \$5, but the majority, from \$25 to \$100. We found no claim among them for Surveyor's fees.

It can hardly be possible that such sums are annually required for "books, postage and stationery," in addition to the blanks which are furnished from the Chief Office.

The Superintendent now in office, states in his Circular, that he has made no change, in any case, from the sums allowed by the County Officers. We cannot but think there was a serious error of

judgment on his part in this action, and in failing to require a specification of items in these allowances for contingent expenses, in all cases. In some cases where items were stated, and allowed, they seem to be clearly without the law. Thus :

Decatur County Commissioner claims for a *book case*, and for *bringing five per cent fund from Iowa City*, and for *reporting under the laws*. Allowed.

Clinton and Wright County Commissioners, claim for *office rent*. Allowed.

Tama County Commissioner claims an allowance for salary from 1st of April, to 29th December, 1857, for an ex-Commissioner who embezzled the funds, confused the books, and absconded, after violating laws both civil and criminal ! It was allowed.

Buchanan County Commissioner claimed from 1856 to 1857, and it was allowed. But by the Apportionment List appended to Mr. Fisher's Report, and made 14th March, 1857, that officer received his allowance, which is presumed to have been regularly made for same period. It is so presumed from the papers.

Some claim for fractional periods, and some for two or three years. Humboldt county reports no interest as either collected or delinquent, and only 98 scholars ; yet the Commissioner is allowed \$300 salary, and \$40 contingent expenses.

Carroll, Cass, Washington and Winneshiek present no certificate of allowance, at least none is found on file. Yet they have allowances for both salary and contingent expenses in this apportionment, except that Cass alone has no allowance for contingent expenses. We are informed by the Clerk in the office, that where no certificate of salary and contingent expenses is received before the apportionment, they make the same allowances as for the previous year.

We find no warrant of law for this ; but it seems in direct contradiction of both its letter and spirit. These allowances appear to have become too much a matter of form. The law intended to compensate the Commissioner for services actually rendered, not to give him a salary. It intended to pay him for certain specific expenses contingent to the proper performance of his duties, not to allow him a perquisite to increase his pay.

Another objection to the mode in which this portion of the business of this office has been transacted is, that no discrimination appears to be made in the compensation allowed to faithful or un-

faithful officers ; between the careful and diligent on the one hand, and the reckless and neglectful on the other. As we before suggested, the Superintendent has always had it in his power, by controlling, and even refusing in proper cases, compensation for services, to enforce a better compliance with the law. It was his duty to use this power, if there was no better mode of securing the performance of legal obligations.

We recommend that before the final settlement of their allowances with the Fund Commissioners, whose office is soon to cease, the Superintendent should review the certificates and reports sent up during their term of office, and do equity, as far as it is possible at this time, between the faithful and unfaithful public servant.

## SECTION VI.

The Superintendent was required by the law of 1858, Chap. 35, to apportion "all the interest on the School Funds, as shown by [the Treasurer's] Report, and others in his possession," as soon as practicable. To this end the Treasurer was required to report, with the Auditor's certificate to its accuracy, "all the interest which he has received and collected on the five per cent and other School Funds, and not heretofore apportioned ;" report to be made on or before the 10th March last.

We inquired for this report, and it could not be found in the office. It was subsequently produced from another office, but showed no countersign by the Auditor, nor did its language conform to the law. The amount was stated at \$5,280 45, and so entered in the apportionment by the Superintendent. It included only the interest collected on the individual loans of School Funds by J. D. Eads ; while the interest on the State loans was then in arrears for two years. (See the Report on the Treasurer's office.)

In the apportionment circular for 1858, the amount above named, \$5,280 45, is added to the amount of interest reported from the counties ; and this sum, after deducting salary and contingent expenses, balances the sum total as apportioned to the several counties, (\$103,966 38.) But an examination of the Superintendent's warrant book, which is stated to us to be written up in full for this annual apportionment, shows warrants on the State Treasurer against this interest only to the amount of \$4,536 95, leaving unapportioned, or unpaid, of this sum, \$743 50. How this discrep-

ancy occurs between the warrant book and apportionment, we do not discover.

## SECTION VII.

It will be observed, that by the foregoing report, the amount of the five per cent fund, up to June 1st, 1858, differs on the one hand from the sum given in Mr. Fisher's Report of 1857; and on the other, from the amount certified by the U. S. Comptroller, Mr. Medill, to J. M. Beck, Esq., as per his late report to the Governor:

The amount per Mr. Fisher is	\$552,374 26
" " Mr. Medill is	536,187 03
" " our Report is	552,647 06

The difference between Mr. Fisher's Report and this is nearly explained by the fact that he adopted the figures of Mr. Eads, which are less than those certified by the United States Officer by \$273 01.

The difference between Mr. Medill's statement and this is explained by the fact that Mr. Benton added to this fund the amount of premium on drafts,

\$37 98

And by a singular omission by Mr. Medill, of the first

Payment of this fund made to Iowa, by the U. S.,	\$16,422 05
Which added to the amount certified by him,	536,187 03

Makes up the amount total, as stated by us,

\$552,647 06

We further observe, that by the same Report of Mr. Fisher, (1857) as found in print, (neither the original nor a record being preserved,) the present amount of the School Fund, is stated to be \$2,030,543 65. From the figures given by him we make it \$2,031,241 59, after deducting an error of \$2, in the amount carried out as received by Mr. Treasurer Morris.

We call attention to these errors, as, unless corrected, they are likely to be carried forward to future Reports.

The total of these School Funds as stated by the Superintendent in his Report, ought to balance the total obtained by adding all the sums reported from the several School Fund Commissioners of the organized counties, as receipts of the five per cent fund, and proceeds of sales of School Lands, with amounts derived from escheats, contract fees, penalties appropriated, &c. But we believe

no satisfactory and conclusive statement of the total amount of the School Fund of Iowa can ever be ascertained, until each county has been carefully investigated, and the result reported. Sufficient inaccuracies in the accounts from the several counties have been already discovered to lead to this conclusion. Nor, without such investigation, can the losses, under Article 7 of the Constitution, be accurately adjusted, as we before stated.

## SECTION VIII.

The only books or records of this office are the following:

1. "Apportionment Record," containing a list of the counties annually made, and against each the number of children reported from the county, amount of interest reported collected from that county, and amount of interest by the Superintendent apportioned to the county.

2. "Warrant Record," containing a list of the warrants issued under each apportionment, by number, name of county drawee, county payee, and amount.

3. A "Letter Book," into which are copied all "important" letters addressed from the office. Letters not regarded as important are not copied.

4. An old "Register," containing a list of County Commissioners and their post-office address, and notes, in the margin, of blanks sent to them. (It also contains, on the first pages, what appear to be private memoranda touching real estate of J. D. Eads.)

The foregoing constitute the record books of the office now in use. In addition thereto we find in the office, but not in use, the following:

5. One book of copies of letters addressed by Mr. Benton,—copies by the pen. Four letter-press books, used by former incumbents of the office.

6. Two old books containing lists of School and Saline Lands sold prior to March 1st, 1855.

These last [6] have at our suggestion been deposited in the office of State Register, in compliance with the law transferring them to the latter office. (1858, Chap. 158, § 38.)

We also find in the office files of papers set forth in the following list. Some of them belong to the Auditor's office under the act of 1858, Chap. 158, § 38. Some embrace both lands and funds, and

it cannot well be determined whether they belong to the Auditor's, the Register's, or the Superintendent's office, under that act.

FILES OF PAPERS IN THE OFFICE OF SUPERINTENDENT PUBLIC INSTRUCTION JUNE 1st, 1858, AS FURNISHED BY THE CLERK.

School Fund Comm'r, quarterly reports 1849 to 1857, inclusive.  
 " " " annual reports, 1848 to 1857, "  
 " " " interest reports, 1854 to 1857, "  
 " " " certific'ts all'w'ce 1854 to 1857, "  
 Official letters rec'd from all sources, 1848 to 1857, "  
 Certificates of election to S. F. Com'rs, 1848 to 1857, "  
 Reports of County Judges on S. F. Com'rs for the year 1855.  
 File of blank forms got up by Messrs Benton or Eads.  
 File of cases of land claimants.  
 File of papers respecting Normal School.  
 File of certificates issued to Deaf, Dumb and Blind.  
 File of escheat papers.  
 File of receipts for the five per cent. fund distributed.  
 File of bonds for loan of school fund to the State (4).  
 File of redeemed warrants drawn for interest on State loans.  
 File of miscellaneous papers concerning Medical Department of State University, at Keokuk.  
 File of vouchers for \$5,000, proceeds of sale of Saline land, paid said Medical College.  
 File of miscellaneous papers.  
 File of old vouchers for the Penitentiary loan, afterwards funded, (6,000.)  
 One Auditor's receipt for notes and mortgages formerly held by J. D. Eads, and delivered to the Auditor.

We desire to state, in concluding our report upon this office, that the present incumbent, Mr. FISHER, entered upon the duties of his office about June, 1857, succeeding Mr. EADS in that office. He found the business of the office in the condition suggested on the preceding pages of this report, and was necessarily subjected to embarrassment and doubt from the want of proper books of record and accounts. And some of his errors, as we regard them, have probably arisen from the natural inclination to follow precedents.

No account is found in this office of the disbursements of the appropriation for Clerk hire, or contingent expenses; nor do we find any vouchers, as required by the act of 1855, Chap. 163.

Our exhibit hereto, No. 5, shows the account as stated on the Auditor's books

All of which is respectfully submitted.

JOHN A. KASSON, }  
 J. M. GRIFFITHS, } Commissioners.  
 THOMAS SEELEY, }

June 1, 1858.

## EXHIBIT NO. 1.

# JAMES D. EADS'

## RECORD OF THE FIVE PER CENT. DISTRIBUTION

AMONG THE SEVERAL COUNTIES OF THE STATE.

OFFICE OF SUPERINTENDENT PUBLIC INSTRUCTION,  
IOWA CITY, IOWA, MARCH 1st, 1858.

Distribution of the 5 per cent. fund of A. D. 1853, among the several counties of the State of Iowa.

No		\$
1	Adair	500 00
2	Adams	500 00
3	Allamakee	500 00
4	Appanoose	1 000 00
5	Audubon	500 00
6	Benton	500 00
7	Blackhawk	300 00
8	Boone	500 00
9	Bremer	500 00
10	Buchanan	500 00
11	Butler	600 00
12	Cass	500 00
13	Cedar	500 00
14	Chickasaw	600 00
15	Clarke	500 00
16	Clayton	500 00
17	Clinton	500 00
18	Crawford	500 00
19	Dallas	500 00
20	Davis	1 000 00
21	Decatur	500 00
22	Delaware	500 00
23	Des Moines	2 000 00
24	Dubuque	2 000 00
25	Fayette	500 00
26	Floyd	500 00

27	Fremont	\$500 00
28	Guthrie	500 00
29	Greene	500 00
30	Howard	500 00
31	Harrison	500 00
32	Henry	1,927 00
33	Hardin	500 00
34	Iowa	500 00
35	Jackson	1,000 00
36	Jasper	500 00
37	Jefferson	2,000 00
38	Jones	500 00
39	Johnson	3,700 00
40	Keokuk	1,000 00
41	Lee	2,900 59
42	Linn	500 00
43	Louis	1,500 00
44	Lucas	500 00
45	Madison	500 00
46	Mahaska	514 00
47	Marion	1, 00 00
48	Marshall	500 00
49	Mills	500 00
50	Mitchell	300 00
51	Monona	500 00
52	Monroe	500 00
53	Montgomery	500 00
54	Muscatine	1,500 00
55	Page	500 00
56	Polk	1,500 00
57	Pottawattamie	500 00
58	Poweshiek	500 00
59	Ringgold	500 00
60	Scott	1,500 00
61	Shelby	500 00
62	Story	500 00
63	Taylor	500 00
64	Tama	500 00
65	Van Buren	1,500 00
66	Wapello	1,500 00
67	Warren	500 00
68	Washington	1,000 00
69	Winnebuck	500 00
70	Woodbury	500 00
71	Union	500 00
72	Wayne	500 00
73	Webster	500 00

AMOUNT OF FIVE PER CENT. FUND PAID OUT BY  
JAMES D. EADS, SUPERINTENDENT OF PUBLIC  
INSTRUCTION OF THE STATE OF IOWA, FOR  
THE YEARS A. D. 1853-4.

Appanoose County,.....	1 000 00
Benton,.....	500 00
Black Hawk,.....	
Cedar,.....	500 00
Clinton,.....	500 00
Davis,.....	500 00
Des Moines,.....	2 000 00
Dubuque,.....	2 000 00
Henry,.....	1 927 00
Hardin,.....	500 00
Iowa,.....	500 00
Jackson,.....	1 000 00
Jasper,.....	500 00
Jefferson,.....	2 000 00
Jones,.....	500 00
Johnson,.....	3 700 00
Keokuk,.....	1 000 00
Lee,.....	20 700 59
Linn,.....	500 00
Louisa,.....	1 500 00
Lucas,.....	500 00
Mahaska,.....	514 00
Marion,.....	1 000 00
Marshall,.....	500 00
Monroe,.....	500 00
Muscatine,.....	1 500 00
Polk,.....	1 500 00
Pottawattamie,.....	500 00
Scott,.....	1 500 00
Van Buren,.....	1 500 00
Wapello,.....	1 500 00
Warren,.....	500 00
Wayne,.....	500 00
Washington,.....	1 500 00

OFFICE SUP'T PUBLIC INSTRUCTION,  
IOWA CITY, IOWA, May 1st, 1856. }

Account of the five per cent fund due the State of Iowa from  
the General Government, for the year 1854, that came into the  
hands of James D. Eads, Superintendent of Public Instruction,  
distributed as follows, to wit:

To amount of five per cent fund received March 10th, 1856, of the  
Treasurer of U. S. States of America, \$226,800 86

HOW DISTRIBUTED.

DATE OF LOANS.		
	Lee County,.....	\$30,000 00
	Henry, .....	10,000 00
	Van Buren,.....	5,000 00
	Des Moines,.....	5,000 00
	Wapello,.....	5,000 00
	Davis,.....	5,000 00
	Louisa, .....	5,000 00
	Muscatine,.....	5,000 00
	Scott,.....	5,000 00
	Jefferson,.....	5,000 00
	Marion, .....	5,000 00
	Johnson, .....	5,000 00
1856, June 16.	Thompson & Tiffany,.....	1,000 00
1856, July 1.	Stewart & Walker, .....	8,250 00
1856, July 1.	Hedge & Cavenor,.....	1,000 00
1856, June 26.	Griffiths & Cavenor,.....	8,250 00
1856, June 26.	Scott & Williamson,.....	8,300 00
1856, June 26.	Cavenor & Griffiths,.....	4,125 00
1856, June 26.	Stanton & Shaw,.....	2,000 00
1856, June 27.	Cavenor & Griffiths, .....	4,125 00
1856, June 26.	Brooks & Williamson,.....	4,000 00
1856, June 27.	Shaw & Stanton, .....	3,000 00
1856, June 27.	Williamson & Scott,.....	8,300 00
1856, June 26.		
1856, June 18,		
chang'd from 5,000	King & White,.....	500 00
1856, June 1.	C. B. Wait,.....	1,000 00
1856, June 17.	W. H. White,.....	500 00
1856, Oct. 17, \$2,100	R. H. Sylvester & Harrison, ..	2,000 00
Per Beck, \$5,000.	J. E. Neal,.....	2,000 00

1856, July 11.  
Altered from 9,000.  
1856, July 18.  
1856, July 19.  
1856, July 12.  
1856, July 12.  
1856, July 12.  
1866, July 8.

Bacon & McMurphy,.....	\$10,000 00
Lauran Dewey,.....	2,000 00
Will. Tomlinson,.....	4,000 00
J. K. Hornish,.....	2,000 00
L. S. Swartz & Sons,.....	4,000 00
Mahony & Dorr,.....	4,000 00
J. M. Anderson,.....	640 00
S. I. Reed,.....	640 00
Sam. I. Reed,.....	680 00
J. M. Reed,.....	10,000 00

# SUPERINTENDENT PUBLIC INSTRUCTION, EXHIBIT NO. 2.

TABLE OF THE DISTRIBUTION OF FIVE PER CENT. FUND TO COUNTIES.

IN THE YEARS	1849	1850	1851	1853	1854	1856	1857	TOTAL
1 Adair County,							281.11	\$281.11
2 Adams,							432.94	432.94
3 Alamakee,		23.09	30.00	80.00	17.00		3,109.52	3,259.61
4 Appanoose,		99.55	105.57	248.00	37.00	1,000.00	2,357.68	3,847.80
5 Audubon,							120.09	120.09
6 Benton,	50.00	18.40	25.00	51.00	10.00	1,000.00	1,494.30	2,648.70
7 Black Hawk,							2,348.11	2,348.11
8 Boone,		21.25	35.00	60.00	8.00		1,367.38	1,491.63
9 Bremer,							1,368.67	1,368.67
10 Butler,							907.99	907.99
11 Buchanan,		25.70	35.54	70.00	9.00		2,032.71	2,172.95
12 Buncombe,								
13 Buena Vista,								
14 Calhoun,							50.45	50.45
15 Carroll,							106.43	106.43
16 Cass,							345.56	345.56
17 Cedar,		94.45	130.00	254.00	38.00		3,503.50	4,019.95
18 Cerro Gordo,							267.97	267.97
19 Cherokee,								
20 Chickasaw,							1,124.13	1,124.13
21 Clay,								
22 Clark,				25.00	5.00		1,656.67	1,686.67

TABLE OF THE DISTRIBUTION OF THE FIVE PER CENT FUND TO COUNTIES—CONTINUED.

IN THE YEARS	1849	1850	1851	1853	1854	1856	1857	TOTAL.
23 Clayton	105.00	102.20	138.18	288.00	44.00		5,761.91	6,439.29
24 Clinton		78.11	82.71	200.00	31.00	500.00	4,807.17	5,698.99
25 Crawford							99.64	99.64
26 Dallas		27.34	35.00	70.00	10.00		1,549.85	1,692.19
27 Davis		257.89	273.06	489.00	63.00	6,000.00	2,804.92	9,887.87
28 Decatur		35.10	37.17	61.00	14.00		2,493.82	2,641.09
29 Delaware		65.11	70.94	175.00	21.00		3,102.02	3,434.07
30 Des Moines		392.19	415.26	664.00	80.00	7,000.00	12.50	8,563.95
31 Dickinson								
32 Dubuque		265.00	316.69	570.00	69.00	2,000.00	7,748.62	10,969.31
33 Emmett								
34 Fayette				90.00	17.00		3,436.37	3,543.37
35 Floyd							1,036.26	1,036.26
36 Franklin							330.72	330.72
37 Fremont				90.00	15.00		1,323.03	1,428.03
38 Greene							461.73	461.73
39 Grundy							184.44	184.44
40 Guthrie				35.00	5.00		870.73	910.73
41 Hamilton								
42 Harrison							805.60	805.60
43 Hardin							1,710.00	1,710.00
45 Henry		296.82	334.47	550.00	66.00	11,927.00		13,174.29
45 Howard							188.26	188.26
46 Humboldt								
47 Ida								

36

TABLE OF THE DISTRIBUTION OF FIVE PER CENT. FUND TO COUNTIES.—CONTINUED.

IN THE YEARS	1849	1850	1851	1853	1854	1856	1857	TOTAL.
48 Iowa,		20 23	50 00	70 00	13 00	300 00	1,412 95	\$1,866 18
49 Jackson,		188 02	209 08	385 00	58 00	1,000 00	4,128 55	5,968 65
50 Jasper,	96 82	38 42	40 68	98 00	20 00	2,500 00	381 84	3,175 76
51 Jefferson,		346 80	367 20	580 00	75 00	7,000 00		8,369 00
52 Johnson,		131 32	203 27	292 00	48 68	8,700 00		9,375 27
53 Jones,		92 82	200 00	225 00	42 00	500 00	3,110 22	4,170 04
54 Keokuk,		156 14	165 33	268 00	43 00	1,000 00	2,881 41	4,513 88
55 Kossuth,							168 33	168 33
56 Lee,		496 40	546 75	986 00	114 00	17,900 59		20,043 74
57 Linn,		189 83	248 00	400 00	63 00	500 00	4,833 65	6,234 48
58 Louisa,	200 00	200 00	218 88	350 00	47 00	1,500 00	1,541 00	4,056 88
59 Lucas,		23 89	25 00	60 00	17 00	500 00	1,244 10	1,868 99
60 Madison,		49 12	50 00	150 00	23 00		2,072 27	2,335 39
61 Mahaska,	300 00	239 64	265 00	390 00	55 00	514 00	3,769 56	5,533 20
62 Marion,		150 28	159 12	339 00	54 00	1,000 00	4,301 44	6,003 84
63 Marshall,		21 39	30 00	50 00	13 00	500 00	1,276 65	1,891 04
64 Mills,				60 00	14 00		1,241 25	1,315 25
65 Mitchell,							806 03	806 03
66 Monroe,		95 03	120 00	182 00	30 00		2,339 35	2,766 38
67 Monona,							194 61	194 61
68 Montgomery,							368 73	368 73
69 Muscatine,		172 22	200 78	350 00	46 00	1,500 00	3,060 25	5,329 25
70 O'Brien,								
71 Osceola,								
72 Page,				50,00	5 00		777 74	832 74

37

TABLE OF THE DISTRIBUTION OF FIVE PER CENT. FUND TO COUNTIES—CONTINUED.

IN THE YEARS	1849	1850	1851	1853	1854	1856	1857	TOTAL.
73 Polk,		110 58	130 00	236 00	29 00	1,500 00	1,987 23	\$3,992 81
74 Palo Alto,								
75 Plymouth,								
76 Pochahontas,								
77 Pottawattamie				70 00	5 00	500 00	918 15	1,493 15
78 Poweshiek,		26 40	35 00	80 00	5 00		1,881 04	2,027 44
79 Ringgold,							624 13	624 13
80 Sac,							106 43	106 43
81 Story,							1,216 03	1,216 03
82 Scott,		166 43	196 22	425 00	58 00	1,500 00	6,779 26	9,124 91
83 Shelby,							193 34	193 34
84 Sioux,								
85 Taylor,				30 00	5 00		846 49	881 49
86 Tama,					5 00		1,487 48	1,492 48
87 Union,							341 74	341 74
88 Van Buren,		401 96	425 61	704 00	90 00	6,500 00		8,121 57
89 Wapello,		264 69	290 26	461 00	65 00	6,500 00		7,580 95
90 Warren,		29 77	30 00	100 00	22 00		3,444 77	3,626 54
91 Washington,		162 60	200 59	310 00	45 00	1,000 00	2,993 72	4,711 91
92 Wayne,				60 00	12 00	500 00	1,291 59	1,773 59
93 Webster,							1,309 31	1,309 31
94 Winnesheik,				70 00	17 00		3,096 01	3,183 01
95 Winnebago,								
96 Woodbury,							403 00	403 00

TABLE OF THE DISTRIBUTION OF FIVE PER CENT. FUND TO COUNTIES—CONTINUED.

IN THE YEARS	1849	1850	1851	1853	1854	1856	1856	TOTAL,
97 Worth,							180 94	180 94
98 Wright,								
	\$751.82	\$5,566.18	\$6,471.36	\$11,901.00	\$1,697.68	\$92,341.59	\$130,523.38	\$249,253.01
66 Monroe, *omit.	142.26							142 26
	\$894 08							\$249,395.27

\* NOTE.—See Mr. Benton's Reports of 1850, pp. 39, and of 1854, (House Journal of 1855) pages 114, 113.

## SUP. PUBLIC INSTRUCTION—EXHIBIT NO. 3.

DISTRIBUTION OF THE FIVE PER CENT FUND, BY J. D. EADS, SUPT.

COUNTIES.	Amount per voucher.	When paid to Co. School Fund Comr.	From sales of the y'r.	Purports to have been appportion'd.
Appanoose,	\$1,000	Aug. 12, 1855	1853	
Benton,	500	Mar. 18, 1856	1853	Mar. 18, '56
"	500	June 27, "	1854	
Clinton,	500	May 16, 1855	1853	Mar. 1, 1855
Davis,	1,000	Aug. 10, "	1853	" "
Davis, (per Report S. F. Com. additional,)	5,000			
Des Moines,	2,000	Apr. 6, 1855	1853	Feb. 1, 1855
"	5,000	June 2, 1856	1854	
Dubuque,	2,000	Aug. 2, 1855	1853	Aug. 2, 1855
Henry,	600	Feb. 8, "	1853	
"	1,327	Mar. 26, "	1853	Mar. 6, 1855
"	5,000	July 17, 1856	1854	
"	5,000	" "	1854	
Iowa,	300	July 12, 1855		
Jackson,	700	" "	1853	
"	300	Jan. 18, "	1853	
Jasper,	500	Apr. 5, "		
"	2,000	July 19, 1856		
Jefferson,	5,000	May 20, "		
"	2,000	May 31, 1855	1853	Mar. 1, 1855
Johnson,	1,500	Mar. 6, "	1853	" "
"	1,000	Mar. 24, "	1853	Mar. 24, "
"	500	July —		July 21, "
"	200	May 19, 1855		Mar. 1, "
"	500	July 14, "	1853	" "
"	3,000	May 3, 1856	1854	
"	2,000	July 12, "	1854	
Jones,	500	" 1855	1853	
Keokuk,	1,000	July 14, "	1853	Mar. 1, 1855
Lee,	1,000	Feb. 7, "	1853	
"	1,000	Apr. 9, "	1853	Mar. 1, 1855
"	15,000	May 10, "	1854	Mar. 1, 1855
"	900 59	Aug. 2, "		
Linn,	500	July 12, "	1853	Mar. 1, 1855
Louisa,	1,500	June 1, "	1853	May 1 "
Lucas,	500	Aug. 15, "	1853	Mar. " "
Mahaska,	514	Aug. 18, "	1853	" " "
Marion,	1,000	July 12, "	1853	" " "
Marshall,	500	" "	1853	" " "

Muscatine,	1,500	May 30, 1855	1853	Mar. 1, 1855
Polk,	1,500	Mar. 13, 1855	1853	Mar. 13, "
Pottawattamie,	500	Feb. 13, 1856	1853	Mar. — "
Scott,	1,500	June 1, 1855	1853	Mar. 1, "
Van Buren,	5,000	May 5, 1856	1854	— 1856
"	1,500	June 5, 1855	1853	Mar. 1, 1855
Wapello, (Per J. W. Caldwell,)	1,100	Aug. 29, 1855	1853	Mar. 1, 1855
Wapello, (Per J. W. Caldwell,)	400	Oct. 12, 1855	1853	Mar. 1, 1855
Wapello, (Per A. L. Graves,)	5,000	May 21, 1856	1854	May 21, 1856
Washington,	500	May 16, 1855	1854	Mar. 1, 1855
"	500	" " "		Mar. 1, 1855
Wayne,	500	Mar. 3, 1856	1853	
Total,	\$92,341 59			
Of which was pd. in '55,	47,841 59			
" " " '56,	39,000 00			
Without date,	5,500 00			

## EXHIBIT NO. 4.

COUNTY	Alameda	Albany	Albany	Albany
Amount interest reported as delinquent up to date.				
Amount interest reported and collected above last report.				
Amount interest allowed to R. P. Commissioners.				
Amount delinquency interest to same.				
Total delinquency.				
Not interest above above.				
Rate per child of interest apportioned.				
Number of school children in County.				
Amount of interest apportioned therefor to County.				
Balance of interest due to the County.				
Total of 5 per cent and above funds performance distributed to the County.				
Total amount of money and credits from sales of school lands now held by the County.				
Total amount of other funds received from permanent school fund, &c.				
Total of all permanent school funds up to last time received by County.				
Amount of interest interest thereon at 10 per cent.				
Amount payable above County from school fund.				
Total amount of permanent interest.				
Total amount interest now to arrive.				

## SUPT PUBLIC INSTRUCTION—EXHIBIT NO. 5.

Appropriated by act of 1855, January 19th, (Chapter 32,) for contingent expenses of Superintendent Public Instruction's Office, for the fiscal years 1855 and 1856,  
February 17th, 1855, drawn by one warrant, favor of J. D. Eads, this date,

\$600 00		
600 00		
	000 00	
750 00		
750 00		
250 00		
	\$1,750 00	
625 00		
40 00	665 00	
	\$1,085 00	
000 00		

Of which is vouched for, or accounted for,

Appropriated by Act of 1855, for Clerk hire and traveling expenses, for the fiscal year 1855, Same for the year 1859, (if office is not abolished.)  
For contingent expenses for the year 1858,

March 27, 1858, paid M. L. Fisher on this account, (per Auditor's Books,)  
May 3, 1858, paid M. L. Fisher, on this account, (per Auditor's Books,)

May 31, 1858, balance undrawn,  
Of the amount drawn, (\$665) is vouched for, or accounted for,