

REPORT

OF THE

AUDITOR OF STATE,

TO THE

EIGHTH GENERAL ASSEMBLY OF THE STATE OF IOWA.

NOVEMBER 7, 1859.

DES MOINES
JOHN TEESDALE, STATE PRINTER.
1860.

REPORT.

AUDITOR'S OFFICE, IOWA, }
DES MOINES, NOVEMBER 7TH, 1859, }

To the General Assembly of the State of Iowa :

In compliance with law, I have the honor of submitting the following report, showing the condition of the several Funds of the State, and the doings of this office during the two fiscal years commencing November 1st, 1857, and ending Nov. 6th, 1859, inclusive, containing the following exhibits :

- 1st—Receipts and disbursements of Revenue.
- 2nd—Receipts and disbursements of Saline Fund.
- 3rd—Expenditures of the State and to what account charged.
- 4th—Warrants,—issued, redeemed, and outstanding.
- 5th—State indebtedness.
- 6th—Resources of the State.
- 7th—Estimated expenditures for the two ensuing years.
- 8th—Penitentiary.
- 9th—Institution for the Blind at Iowa City.
- 10th—Institution for the Blind at Vinton.
- 11th—Insane Asylum.
- 12th—Geological Survey.
- 13th—Disbursement of the Auditor's contingent fund.
- 14th—State Bank—Branches.
- 15th—Statement "A"—showing delinquent tax due from counties.
- 16th—Statement "B"—showing assessment and State tax for 1858.
- 17th—Statement "C"—showing assessment and State tax for 1859.
- 18th—Statement "D"—Insurance Companies which have complied with the law in relation thereto.
- 19th—Remarks on Revenue.

20th—Receipts and disbursements of School Fund.

21st—Statement "E"—Receipts of School Fund Commissioners and County Treasurers for five per cent fund.

22d—Statement "F"—Apportionment of the interest of the School Fund in March last.

23d—Statement "G"—Permanent School Fund.

24th—Statement "H"—School Fund notes filed in this office.

25th—School Fund—Remarks.

1st—RECEIPTS AND DISBURSEMENTS OF REVENUE.

The receipts of revenue into the State Treasury, during the past two years, have been as follows:

Balance of revenue in Treasury, Nov.	
1st, 1857.....	\$13,682 90
Received from County Treasurers.....	513,189 79
Received from interest on School Fund	
as excesses in Counties and State Treas-	
urer, on loans.....	50,090 43
Received from sale of State bonds....	200,005 00
Received from Secretary of State, on	
sale of Laws.....	64 75
Received from Register State Land Of-	
fice, (fees).....	1 00
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	777,033 87

DISBURSEMENTS.

For redemption of Auditor's Warrants	702,663 16
For interest on Auditor's Warrants...	15,563 29
For redemption of appor'ment war'nts	33,176 68
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	751,403 13
Bal. revenue in S. Treasury at this date	\$ 25,630 74

In making the apportionment of School Fund interest in March last, under chap. 158, sec. 8, Acts of 1858, warrants were issued to the county treasurers, in favor of the Temporary School Fund of their respective counties, to the amount of \$55,012 60; this being the excess of School Fund interest in counties having more than their proportion, together with the amount included in the apportionment as interest on State loans of School Fund.

Of this excess, there has been paid into the State Treasury, as revenue.....	\$ 50,090 43
Warrants issued as above have been paid into the State Treasury as revenue, to the amount of.....	33,176 68

Leaving of said warrants outstanding, a balance over amount of excess unpaid, of..... \$16,913 75

The revenue account, therefore, shows a balance of \$16,913 75 greater than the true revenue balance; there being this amount of outstanding warrants, to meet which, revenue must be diverted.

2d—RECEIPTS AND DISBURSEMENTS OF SALINE FUND.

RECEIPTS.

Balance in Treasury, Nov. 1, 1857.....	\$499 80
Am't received from Lucas co., Dec. 15, 1857.....	1,292 45
Am't received from Wayne co., Jan. 1, 1858.....	418 64
Am't received from Decatur co., Feb. 8, 1859.....	141 08
Am't received from Wayne co., Feb. 8, 1859.....	571 68
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	\$2,923 65

DISBURSEMENTS.

Amount paid Insane Asylum in redemption of Auditor's warrant No. 8716.....	499 80
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Leaving balance of Saline Fund in Treas'y at this date \$2,423 85

3d—EXPENDITURES.

Showing the amount of warrants issued, and to what account charged, and other expenditures which have occurred during the two fiscal years just past.

Governor's salary.....	\$4,011 10
Secretary of State—salary.....	2,875 00
Auditor of State—salary.....	3,124 65
Treasurer of State—salary.....	3,125 00
Register of State Land Office—salary.....	3,042 00
Superintendent of Public Instruction—salary.....	1,800 00
Secretary of Board of Education—salary.....	1,185 00
Supreme Court—Judges' salary—Wright.....	\$3,750
Stockton.....	3,750
Woodward.....	3,700—11,200 00
Attorney General—salary.....	1,766 66
Secretary Agricultural College and Farm—salary.....	1,583 32
Librarian—salary.....	700 00
Governor's Contingent Fund.....	2,000 00
Secretary of State—Contingent Fund.....	2,229 07
Auditor of State—Contingent Fund.....	2,255 33

Treasurer of State—Deputy account.....	\$1,033 33
Register State Land Office—Clerk account.....	2,082 69
Sec'y Ag'l College and Farm—Contingent Fund.....	1,803 16
Supreme Court—Contingent Fund.....	1,442 93
“ “ Expenses.....	1,336 39
Attorney General—Fees and mileage.....	679 25
Sup't Public Instruction—Contingent Fund.....	1,000 00
Sec'y of Board of Education—Contingent Fund.....	750 00
Janitor's Wages.....	1,937 40

JUDGES' SALARIES—OLD DISTRICTS.

District No. 1.....	\$2,240.00
“ “ 2.....	2,258.36
“ “ 3.....	2,000.00
“ “ 4.....	1,903.33
“ “ 5.....	2,050.00
“ “ 6.....	2,000.00
“ “ 7.....	1,949.44
“ “ 8.....	2,255.00
“ “ 9.....	2,383.00
“ “ 10.....	2,400.00
“ “ 11.....	2,000.00
“ “ 12.....	2,414.00
“ “ 13.....	2,000.00
“ “ 14.....	2,076.00—\$29,929.13

JUDGES' SALARIES—NEW DISTRICTS.

District No. 1.....	\$1,200.00
“ “ 2.....	1,200.00
“ “ 3.....	1,180.00
“ “ 4.....	1,200.00
“ “ 5.....	1,332.66
“ “ 6.....	1,167.00
“ “ 7.....	1,200.00
“ “ 8.....	1,200.00
“ “ 9.....	800.00
“ “ 10.....	1,200.00
“ “ 11.....	1,333.33—\$13,012.99

DISTRICT ATTORNEYS' SALARIES.

District No.	1	\$600 00
"	2	400 00
"	3	600 00
"	4	600 00
"	5	600 00
"	6	600 00
"	7	600 00
"	8	599 99
"	9	400 00
"	10	600 00
"	11	600 00—\$6,199 99

Agricultural Societies	\$14,942 18
" College and Farm	6,065 79
Institution for Deaf and Dumb	16,000 00
" for Blind at Iowa City	13,740 00
" for Blind at Vinton	16,647 00
Insane Asylum	107,846 34
" —Trustees expenses	33 80
Geological Survey	18,064 20
Iowa Reports	10,000 00
Swamp Lands	1,667 00
State Binding	5,856 81
State Printing	13,309 24
Military expenses—Frontier Army	19,800 79
Penitentiary Appropriations	41,729 97
" —Officers' salaries	4,921 62
Fuel for State House	1,028 49
Expenses of Sixth General Assembly	194 35
" " Seventh " "	49,064 62
Stationery	24,086 95
Constitutional Convention	187 00
Special Appropriations	23,326 50
Publishing Laws in newspapers	4,285 25
Removal of Capital	9,797 86
Commissioners of Revision	779 00
Capitol Square appropriation	1,500 00
Commissioners to examine State Offices	603 00

Teachers' Institutes	\$ 1,799 60
General Contingent Fund	1,587 40
Census of 1859	466 20
Postage of State Offices	1,156 85
Interest on State Bonds (N. Y.)	21,315 35
" " School Fund Loan	27,667 80
State House expenses	104 25
State Bank expenses	600 50
Abstracts of Land Entries	642 32
Arrest of Fugitives	1,036 75
Board of Education	2,012 53
Legislative expenses	61 25
Miscellaneous disbursements	10,117 91
Mileage (by Warrants)	1,645 76

Total amount of Warrants issued	\$577,796.69
Add interest paid on redeemed Warrants	15,563.29
Also, mileage allowed Co. Treasurers by certificates	2,742.84

Total expenditures.....\$596,102.75

The foregoing includes \$499.80 of Saline fund charged to account of Insane Asylum.

4TH—WARRANTS.

Amount of Warrants outstanding Nov. 1, 1857	\$155,003.56
Amount issued during the two years	577,796.69

Total.....\$732,800.18
From which deduct am't redeemed by State Treasurer 703,162.96

Leaves now outstanding.....\$29,637.22

In the amounts of Warrants issued and Warrants redeemed is included the Warrant on Saline Fund for \$499.80 in favor of the Insane Asylum. This having been redeemed from a distinct fund is not included in the amount of Warrants redeemed as stated under the head of Disbursements of Revenue.

5TH—STATE INDEBTEDNESS.

The State has made the following loans of the School Fund, to-wit:

Bonds payable May 1, 1854 (Chap. 58, Acts 1849).....	\$16,442.05
" " Sept. 15, 1859 (Chap. 70, Acts 1849)....	6,000.00
" " Jan. 1, 1856 (Chap. 51, Acts 1851).....	2,353.70
" " July 15, 1861 (Res. 9, Ex. Ses. 1856)....	40,000.00
Am't borrowed Jan. 1, 1857, and bonds not executed, (Chap. 3, Acts 1856).....	57,500.00
Total amount borrowed of School Fund.....	\$122,295.75
Iowa 7 per cent Bonds payable in N. Y. 1868 (Chap. 7, Acts 1858).....	200,000.00
Making total Funded debt.....	\$322,295.75

6TH—RESOURCES.

Balance of Revenue in State Treasury.....	\$25,630.74
Less am't of apportionment Warrants out. . .	16,913.75
	\$8,716.99
Balance due from Counties.....	\$293,122.10
Balance in Branches of State Bank in course of pay- ment.....	10,035.58
State Tax of 1859.....	296,734.81
Probable State Tax of 1860.....	250,000.00
Total.....	\$858,609.48

It has been customary to deduct as unavailable, a considerable sum from the amount of delinquent tax. The following statement of the increase and decrease of revenue for the past year, shows the impropriety of such deduction:

INCREASE OF REVENUE.

From interest on delinquent tax.....	\$6,416.19
From additional assessments.....	3,325.76
From Pedlers' Licenses.....	223.56
From sale of Laws.....	13.00
	\$9,978.51

DECREASE OF REVENUE.

From interest on Auditor's Warrants.....	\$3,354.48
From double and erroneous assessments.....	5,328.26
	\$8,682.74
Excess of increase.....	\$1,295.77

7TH—ESTIMATED EXPENDITURES

FOR THE TWO FISCAL YEARS COMMENCING NOV. 7TH, 1859, AND
ENDING THE FIRST MONDAY OF NOV., 1861.

ON WHAT ACCOUNT.	Amount Required	Am't Approp- riated and undrawn.	Amount of Deficiency.
Governor's salary.....	\$4,000 00	\$338 90	
do Contingent Fund.....	2,000 00		
Secretary of State—salary.....	3,000 00	125 00	
do do —Contingent Fund.....	2,400 00	411 53	
Auditor of State—salary.....	3,000 00		124 65
do do —Contingent Fund.....	2,400 00	209 67	
Treasurer of State—salary.....	3,000 00		125 00
do do —Contingent Fund.....	1,200 00		
Reg. State Land Office—salary....	3,000 00		200 33
do do do do —Con't Fund.....	2,200 00	125 63	
Sec'y of Board of Ed'n—salary....	3,115 00	6 67	
do do do do —Con't Fund.....	1,500 00		
Supreme Court—Judge's salary....	12,300 00	1,550 00	
do do —Contingent Fund.....	1,500 00	208 58	
do do —expenses, (mileage, per diem, etc.).....	1,500 00		
Attorney General—salary.....	2,055 55	433 34	
do do —fees and mileage.....	800 00		
Sec'y Ag'l Col. & Farm—salary....	2,041 66		
do do do do —Con't Fund....	2,000 00		
Librarian—salary.....	600 00		
Janitor's Wages.....	1,500 00		
District Judges—salaries.....	19,067 32	4,520 35	
District Attorneys—salaries.....	9,866 66	2,600 01	
Agricultural Societies.....	16,000 00		
Agricultural College and Farm....	3,934 21	3,934 21	
Deaf and Dumb Institution.....	16,000 00		
Institut'n for the Blind at Iowa City	15,000 00		
Insane Hospital—salaries.....	5,000 00		
Iowa Reports.....	8,000 00		
Swamp Lands.....	333 00	333 00	
State Binding.....	6,000 00		
State Printing.....	20,000 00		
Penitentiary—support.....	27,000 00		7,000 00
do —Officer's salaries....	5,508 00		
Fuel for State House.....	1,200 00		
Expenses of 8th General Assembly	50,000 00		
Stationery.....	10,000 00		
Publishing Laws in newspapers...	2,000 00		
Commissioners of Revision.....	3,000 00		

ESTIMATED EXPENDITURES—CONTINUED.

ON WHAT ACCOUNT.	Amount Required	Am't Appropriated and withdrawn	Amount of Deficiency.
Comm'rs to examine State Offices..	500 00		
Teachers' Institutes.....	2,000 00		
General Contingent Fund.....	10,000 00		
Census of 1859.....	300 00	4,533 80	
Postage for State Officers.....	2,000 00		
*Interest on State Bonds—N. York	35,525 00		315 35
do on School Fund loans.....	24,459 15		
do do do due			
and unpaid.....	1,117 55	1,106 44	11 11
State Bank expenses, (Commission-			
ers per diem, &c.).....	1,200 00		
Abstract of Lands entered.....	1,200 00		
Board of Education, (two Sessions)	4,000 00	987 47	
Mileage.....	9,000 00		
Clearing up & fencing pub. grounds	800 00		
Building Gallery and other improve-			
ments now being made.....	1,400 00		
Redemption of outstanding warrants	29,637 22		
Interest on outstanding warrants..	5,000 00		
Total	\$401,160 32		

*This amount—\$35,525—is intended to provide for five payments of interest; the last of which, becoming due Jan. 1, 1862, will require payment before the next Legislature can act upon it, although this last payment is not properly a part of the two years expenditures.

The estimated RESOURCES of the State for the next two years, exclusive of Saline and School Funds, are.....\$858,609 48

The estimated EXPENDITURES, exclusive of appropriations for Charitable Institutions and other special purposes, are.....\$401,160 32

Add Funded Debt.....322,295 75 723,456 07

Excess

8TH—PENITENTIARY.

By Chapter 53, Sec. 1, Acts of 1858, appropriations were made to the Penitentiary, as follows:

For general support	\$10,000
For payment of past indebtedness.....	1,300
For refunding borrowed money.....	4,000
For construction of cells.....	9,000
For construction of walls.....	12,000
For construction of hospital, &c.....	6,000—42,300 00

On account of these appropriations, warrants have issued for the following amounts:

March 17, 1858, for past indebtedness.....	\$1,300 00
March 17, " for general support.....	2,000 00
March 17, " for refunding borrowed money.....	1,000 00
March 17, " for refunding borrowed money.....	3,000 00
April 13, " for general support.....	2,454 50
May 18, " for building wall.....	1,000 00
June 5, " for walls and cells.....	4,091 00
June 9, " for walls and cells.....	1,726 48
July 6, " for P. Inskeep, Warden—wall.....	2,482 01
July 12, " do general support.....	1,000 00
Aug. 9, " do	3,694 00
Sept. 3, " do general support.....	2,000 00
Sept. 7, " do —wall.....	2,235 80
Oct. 7, " do —cells.....	4,115 00
Oct. 13, " do —wall.....	773 00
Oct. 11, " do —wall.....	639 65
Nov. 15, " do —support.....	864 57
Nov. 15, " do —wall.....	494 15
Nov. 15, " do —hospital.....	491 65
Nov. 20, " do —support.....	288 84
Dec. 21, " do —bal. of gen. support.....	494 15
Jan'y. 5, 1859, do —wall and hospital....	616 71
Feb. 14, " do —cells.....	425 00
Mar. 28, " do —cells.....	175 00
July 18, " for E. A. Layton, Warden—hospital....	465 38
Aug. 12, " do —hospital.....	1,025 85
Oct. 8, " do —hospital.....	480 50
Oct. 8, " do —hospital.....	1,475 87
Oct. 8, " do —cells.....	920 86

Total.....\$41,729 97

There has been paid to the Officers of the Penitentiary, on account of salaries and mileage, the following sums:

Inspectors—F. O. Dorr,.....	\$220.31	
G. Shedd,.....	431.00	
Babcock,.....	224.38	
Brewster,.....	79.17	
Little,.....	79.17	\$1,034.03
Wardens—P. Inskeep,.....	1,241.09	
E. A. Layton,.....	416.66	\$1,657.75
Deputy Wardens,.....	833.32	
Clerk—Brown,.....	920.40	
Chaplain,.....	476.12	\$4,921.62

9TH—INSTITUTION FOR THE BLIND AT IOWA CITY.

The appropriation to this Institution for 2 years at \$3,500 each year, is \$7,000 00
And \$25 per quarter for each pupil, amounting in the past two years to 6,740 00 \$13,740 00

CONTRA.

Warrants have issued to the amount of..... 13,740 00

10TH—INSTITUTION FOR THE BLIND AT VINTON.

The appropriation made for this building, (Laws of 1858,) was..... \$15,000.00
And \$2 per day and expenses to Commissioners, has amounted to..... 1,647.00 \$16,647.00

CONTRA.

Warrants have been issued as follows:

June 12, 1858, To J. W. Jones, Fees,	\$200.00
July 17, " " " " Treasurer,	2,000.00
Aug. 28, " " " " Fees,	91.00
Sept. 3, " " " " Treasurer,	3,000.00
Sept. 24, " " " " Fees,	104.00
Oct 13, " " H. W. Gray, "	66.00
Oct. 22, " " J. W. Jones, Treasurer,	5,000.00
Oct. 22, " " J. C. Traer, Fees,	348.00
Dec. 22, " " H. W. Gray, Fees,	118.00

Feb. 8, 1959, To J. C. Traer, Fees,	\$135.00
Feb. 14, " " J. W. Jones, Treasurer,	2,500.00
May 10, " " " " "	2,500.00
May 10, " " J. C. Traer, Fees,	200.00
May 30, " " J. W. Jones, "	40.00
June 23, " " J. C. Traer, "	100.00
Aug. 22, " " " " "	125.00
Oct. 22, " " " " "	120.00 \$16,647.00

11TH—INSANE ASYLUM.

The appropriation for purchasing Site, (Laws of 1855, Chap. 134, Sec. 3.)	
was	\$4,425.00
Appropriation for building, by same law, was.....	50,000.00
Appropriation of Extra Session, 1856,	50,000.00
Saline Fund, drawn under Act of Extra Session, 1856,.....	14,130.67
Appropriation, Laws of 1857,.....	40,000.00
Appropriation, Laws of 1858,.....	100,000.00 \$258,555.67

CONTRA.

The aggregate amount drawn from General Revenue, and from Saline Fund, up to Nov. 7, 1859, was..... \$253,184.74
Leaving a balance undrawn, of..... \$5,370.91

12TH—GEOLOGICAL SURVEY.

There has been expended in making the Geological Survey, and publishing and distributing the reports thereof, the following amounts:

Previous to Nov. 1, 1856,.....	\$5,003.49
For fiscal year, 1856-1857,.....	9,964.90
For fiscal year, 1857-1858,.....	7,999.50
For fiscal year, 1858-1859,.....	10,064.60
Making a total of.....	\$33,032.59

13TH—DISBURSEMENT OF THE AUDITOR'S CONTINGENT FUND.

There has been paid out of this fund for services rendered, to various individuals, amounts as follows:

To Abel Beach,.....	\$1,245 04	
To W. H. Francis,.....	333 32	
To J. T. Tubby,.....	12 00	
To J. A. Kasson,.....	25 00	
To D. Ellyson,.....	639 97	
Total,.....		\$2,255 33

14TH—STATE BANK—BRANCHES.

Statement showing balances in the Branches of the State Bank, in course of payment, Nov. 7, 1859:

Branch at Muscatine,.....	\$1,119 33	
Branch at Mt. Pleasant,.....	886 20	
Branch at Des Moines,.....	7,048 85	
Branch at Washington,.....	981 20	\$10,035 58

15th—STATEMENT "A."

SHOWING THE AMOUNT OF DELINQUENT STATE TAX DUE FROM THE SEVERAL COUNTIES ON THE 7TH DAY OF NOV. 1859.

COUNTIES.	Dr.	Cr.	COUNTIES.	Dr.	Cr.
Adair.....	1,925 31		Howard.....	1,318 29	
Adams.....	585 84		Humboldt.....	147 91	
Alamakee.....	6,341 44		Ida.....		56 65
Appanoose.....	1,679 18		Iowa.....	1,587 37	
Audubon.....	608 14		Jackson.....	4,485 06	
Benton.....	4,289 22		Jasper.....	6,378 51	
Blackhawk.....	2,847 44		Jefferson.....	1,179 02	
Boone.....	1,309 71		Johnson.....	3,649 66	
Bremer.....	2,016 65		Jones.....	5,313 86	
Butler.....	2,779 68		Keokuk.....	2,286 77	
Buchanan.....	6,079 20		Kossuth.....	311 07	
Calhoun.....	346 37		Lee.....	19,012 58	
Carroll.....		26 37	Linn.....	3,353 63	
Cass.....	2,098 51		Louisa.....	7,873 71	
Cedar.....	3,071 32		Lucas.....	5,321 98	
Cerro Gordo.....	427 29		Madison.....	4,535 96	
Cherokee.....	48 45		Mahaska.....	4,246 59	
Chickasaw.....	2,042 82		Marion.....	6,244 45	
Clarke.....	1,666 04		Marshall.....	565 49	
Clayton.....		599 86	Mills.....	3,191 09	
Clinton.....	11,458 67		Mitchell.....	3,915 54	
Crawford.....	200 24		Monona.....	1,515 42	
Dallas.....	2,719 72		Monroe.....	2,439 40	
Davis.....	3,223 76		Montgomery.....	1,966 34	
Decatur.....	2,361 45		Muscatine.....	7,482 62	
Delaware.....	1,437 75		Page.....	1,420 80	
Des Moines.....	10,168 33		Polk.....	5,621 57	
Dubuque.....	37,342 86		Pottawattamie.....	7,880 65	
Fayette.....	3,137 24		Poweshiek.....	1,720 26	
Floyd.....	2,522 22		Ringgold.....	1,002 55	
Franklin.....		786 24	Scott.....	4,359 90	
Fremont.....	2,498 08		Shelby.....	516 32	
Greene.....		773 84	Story.....	2,048 87	
Grundy.....	1,686 10		Sac.....	442 92	
Guthrie.....	1,949 32		Tama.....	1,434 98	
Hamilton.....	1,996 40		Taylor.....	2,024 19	
Harrison.....	1,529 01		Union.....	1,399 24	
Hardin.....	1,095 06		Van Buren.....	5,197 78	
Hancock.....	506 48		Wapello.....	2,682 83	
Henry.....	9,737 61		Warren.....	3,060 45	

STATEMENT "A."—Continued.

COUNTIES.	Dr.	Cr.	COUNTIES.	Dr.	Cr.
Washington.....	3,723 62		Woodbury.....	3,867 84	
Wayne.....	2,553 82		Wright.....	842 76	
Webster.....	1,950 24		Winnabago.....	631 05	
Wineheik.....	3,271 18		Worth.....	712 95	
Total.....	\$293,122 10				

Most of the counties whose balance is on the credit side, have not been charged with the tax for 1858. No abstracts of the valuation or State tax for that year having been received at this office. If the tax for that year were charged up, the balance would be on the other side.

16TH—STATEMENT "B."

Showing the number of acres of land assessed, the average value per acre, and the aggregate valuation after equalization. Also the aggregate value of town property and personal property, the total valuation of taxable property and State tax in each County, for the year 1858.

COUNTIES.	Acres of land.	Value per acre.	Value of Lands.	Town Property.	Personal property	Total Valuation.	State tax at 1½ Mills.
Adair.....	333,039	4 07	\$1,354,713	\$13,722	\$29,610	\$1,398,045	\$2,097 07
Adams.....	170,816	5 48	915,989	17,156	97,591	1,030,736	1,546 10
Alamakee.....	404,124	6 80	2,751,958	116,587	403,187	3,271,682	4,907 52
Appanoose.....	280,970	5 95	1,674,447	80,778			
Audubon.....	75,735	3 33	252,527	297	19,351	272,175	408 26
Benton.....	455,787	7 08	3,229,349	136,293	429,323	3,794,967	5,692 35
Black Hawk.....	348,178	5 72	1,991,401	465,855	417,419	2,874,675	4,312 01
Boone.....	330,650	4 90	1,620,674	98,066	103,078	1,911,818	2,867 72
Bremer.....	258,224	4 87	1,258,017	67,717		1,588,682	2,383 00
Butler.....	362,813	4 31	1,563,127	63,838	168,859	1,795,824	2,693 74
Buchanan.....	360,236	7 02	2,528,829	281,955	325,149	3,136,086	4,704 13
Calhoun.....	94,613	3 04	287,389	4,308	8,530	300,227	450 34
Carroll.....	73,364	3 33	244,884	2,392	9,613	256,889	385 33
Cass.....	163,463	3 99	652,278	62,482	104,095	818,855	1,228 28
Cedar.....	360,707	9 69	3,496,000	284,903	563,185	4,308,088	6,462 13
Cerro Gordo.....	333,800	3 00	998,632	14,748	37,165	1,039,941	1,559 91
Cherokee.....	45,742	2 02	92,356	3,710	1,754	97,820	146 73
Chickasaw.....	290,212	4 61	1,339,126	38,388	124,452	1,501,966	2,252 95
Clarke.....	265,334	5 00	1,326,072	102,394	340,007	1,768,473	2,652 71
Clayton.....	467,973	7 30	3,416,184	500,600			
Clinton.....	414,769	9 90	4,109,032	1,404,945	883,075	6,397,052	9,595 58

STATEMENT "B."—CONTINUED.

COUNTIES.	Acres of Land.	Value per Acre.	Value of Lands.	Town Property.	Personal property	Total Valuation.	State tax at 11 Mills.
Crawford.....	52,895	3 03	\$ 160,639	.....	\$ 19,511	\$ 180,150	\$ 290 14
Dallas.....	299,666	7 02	2,103,950	\$ 44,735	277,808	2,426,493	3,639 74
Davis.....	311,478	8 19	2,552,616	167,352	884,325	3,603,293	5,404 94
Decatur.....	302,550	5 02	1,519,897	73,608	288,733	1,882,238	2,823 36
Delaware.....	366,034	5 43	1,987,656	109,677	401,646	2,498,979	3,738 47
Des Moines.....	260,070	13 39	3,484,019	2,855,194	1,525,930	7,168,339	10,645 71
Dubuque.....	379,392	13 02	4,940,520	5,144,495	4,038,055	14,123,070	21,184 61
Fayette.....	440,342	4 83	2,128,336	128,065	.....	2,879,534	4,310 30
Floyd.....	315,802	3 41	1,077,754	146,970	161,876	1,386,600	2,079 90
Franklin.....	.....	.....	.....	.....	.....	.....	.....
Fremont.....	274,322	3 00	821,392	39,968	328,503	1,189,862	2,632 71
Greene.....	294,897	3 00	883,867	12,949	.....	.....	.....
Grundy.....	.....	.....	.....	.....	.....	.....	1,448 40
Guthrie.....	299,008	3 73	1,118,000	25,902	.....	.....	2,042 91
Hancock.....	266,113	2 00	532,227	.....	.....	.....	1,376 08
Hamilton.....	283,620	3 98	1,131,036	93,400	68,660	1,293,096	1,939 64
Harrison.....	194,380	3 92	764,452	22,456	.....	1,063,721	1,595 58
Hardin.....	279,731	4 00	1,118,505	135,640	.....	.....	2,409 86
Henry.....	272,698	9 98	2,723,547	770,356	.....	4,809,225	7,213 90
Howard.....	.....	.....	.....	.....	.....	873,922	1,332 93
Humboldt.....	49,605	3 00	148,819	.....	17,388	166,205	249 31
Ida.....	48,612	2 03	98,968	.....	883	.....	Charged to Woodbury County.
Iowa.....	345,667	7 08	2,450,540	87,016	.....	2,920,760	4,381 14
Jackson.....	.....	.....	.....	.....	.....	5,019,584	7,529 38

20

Jasper.....	450,676	6 18	2,785,691	240,673	604,387	3,630,751	5,446 13
Jefferson.....	275,058	8 04	2,212,14	270,418	743,621	3,226,853	4,840 28
Johnson.....	367,703	8 29	3,061,151	951,245	.....	.....	8,014 86
Jones.....	360,584	7 08	2,535,881	100,592	.....	.....	4,528 60
Keokuk.....	369,122	8 07	2,979,961	117,594	.....	.....	3,840 15
Kossuth.....	2,852	3 00	8,541	23,782	.....	.....	456 02
Lee.....	.....	.....	.....	.....	.....	.....	15,477 18
Linn.....	453,726	9 00	4,086,310	963,161	.....	4,647,725	6,971 58
Louisa.....	249,134	9 92	2,474,618	485,694	.....	3,811,873	5,717 81
Lucas.....	367,986	4 04	1,488,694	86,856	248,919	1,824,469	2,736 97
Madison.....	336,640	5 45	1,836,315	120,406	326,277	2,282,998	4,524 50
Mahaska.....	356,200	8 32	2,964,516	382,149	880,761	4,227,426	6,341 14
Marion.....	342,834	6 03	2,067,788	368,618	916,478	3,352,884	5,029 33
Marshall.....	351,988	4 35	1,533,530	115,623	306,873	1,956,026	2,934 04
Mills.....	220,417	5 21	1,148,851	186,149	305,565	1,640,565	2,460 85
Mitchell.....	291,418	4 49	1,309,868	123,482	.....	1,596,140	2,397 21
Monona.....	133,240	3 72	486,682	14,270	62,710	563,662	845 49
Monroe.....	253,408	5 99	1,517,759	110,492	397,294	2,025,545	3,038 32
Montgomery.....	147,470	3 77	557,088	3,978	.....	721,968	1,082 97
Muscataine.....	265,887	10 05	2,672,929	933,540	.....	5,056,043	7,584 06
Page.....	135,128	4 69	634,141	21,260	226,440	881,841	1,322 76
Palo Alto.....	20,759	2 01	41,775	.....	.....	41,775	Charged to Webster County.
Polk.....	344,621	7 97	2,749,560	2,398,629	.....	.....	6,692 01
Pocahontas.....	461	2 00	922	.....	.....	922	Charged to Webster County.
Pottawattamie.....	346,128	6 00	2,077,272	1,392,557	451,289	3,921,118	5,881 68
Poweshiek.....	365,652	6 61	2,416,576	115,299	346,637	2,878,512	4,317 77
Ringgold.....	242,991	3 88	943,024	9,432	91,772	1,044,228	1,566 34
Scott.....	275,486	14 12	3,892,463	2,255,474	3,800,830	9,948,767	14,923 15

21

STATEMENT "B."—CONTINUED.

COUNTIES.	Acres of Land.	Value per acre	Value of Land.	Town Property.	Personal Property.	Total Valuation.	State Tax at 14 Mills.
Shelby.....	148,601	4 31	640,252	1,301	29,926	671,479	1,007 20
Story.....	356,106	3 85	1,369,183	33,456	.....	1,497,068	2,245 60
Sac.....	74,780	3 22	241,331	14,120	10,642	266,093	399 14
Sioux.....	150,120	2 00	300,600	.....	.....	300,600	450 84
Tama.....	453,339	5 23	2,372,803	65,215	141,123	2,579,141	3,868 71
Taylor.....	.....	.....	.....	.....	.....	.....	.....
Union.....	247,907	5 05	1,253,447	27,262	66,763	1,346,472	2,019 71
Van Buren.....	291,538	10 00	2,917,276	300,099	804,447	4,021,882	6,032 82
Wapello.....	278,675	7 43	2,072,878	554,885	1,071,091	3,648,711	5,427 07
Warren.....	358,689	6 01	2,157,169	215,457	669,855	3,042,481	4,563 72
Washington.....	357,552	7 80	2,791,393	457,276	1,051,770	4,300,439	6,450 66
Wayne.....	327,529	5 01	1,642,712	40,746	349,597	2,033,055	3,049 58
Webster.....	260,428	3 89	1,013,440	163,342	132,440	1,309,222	2,027 87
Winneshiek.....	433,878	4 94	2,143,567	115,253	397,534	2,656,353	3,984 53
Woodbury.....	178,722	4 03	720,428	472,840	.....	.....	3,890 42
Wright.....	238,750	3 00	712,555	47,720	21,398	781,673	1,172 51
Winnebago.....	213,903	2 05	437,978	.....	6,831	444,809	667 21
Worth.....	190,610	3 00	572,448	.....	30,524	602,972	904 46
Total.....	23,116,127	.....	140,693,903	27,883,280	26,662,553	179,827,614	321,938 60

17TH—STATEMENT "C."

Showing the number of acres of land assessed, the average value per acre, and the aggregate valuation, after equalization; also the aggregate value of town property, and of personal property, and the total valuation of taxable property, and the State tax thereon, in each County, for the year 1859.

COUNTIES.	Acres of Land.	Value per acre	Value of Land.	Town Property.	Personal Property.	Total Valuation.	Tax at 14 mills.
Adair.....	343,702	2 75	944,734	13,347	29,762	987,843	1,481 76
Adams.....	220,054	3 68	810,263	63,392	90,093	963,748	1,445 62
Alamakee.....	390,986	3 79	1,483,008	146,970	337,921	1,967,899	2,951 84
Appanoose.....	302,828	4 73	1,432,526	143,605	508,161	2,084,292	3,126 43
Audubon.....	108,522	3 06	332,823	6,903	33,620	373,346	560 01
Benton.....	453,764	5 13	2,327,974	160,187	388,456	2,876,617	4,314 92
Black Hawk.....	330,584	5 04	1,667,348	335,256	262,061	2,264,665	3,397 00
Boone.....	336,921	3 61	1,218,409	85,039	184,532	1,487,980	2,231 97
Bremer.....	253,579	4 34	1,102,047	98,111	339,420	1,539,578	2,309 36
Butler.....	365,849	5 25	1,896,181	87,131	137,862	1,621,174	2,431 76
Buchanan.....	358,845	4 91	1,760,937	331,104	280,799	2,372,840	3,559 26
Buena Vista.....	11,802	2 98	35,208	.....	4,290	39,498	59 24
Calhoun.....	160,841	3 13	503,368	2,323	5,456	511,147	766 72
Carroll.....	.....	.....	399,247	.....	12,702	411,949	617 92
Cass.....	290,223	3 14	911,050	37,359	104,109	1,052,518	1,578 78
Cedar.....	360,103	6 55	2,361,238	244,976	575,267	3,181,481	4,772 22
Cerro Gordo.....	352,730	2 72	958,586	33,639	35,412	1,027,637	1,541 45
Cherokee.....	62,233	2 59	161,240	3,700	3,153	168,093	252 14
Chickasaw.....	313,714	3 12	978,476	108,248	117,752	1,204,476	1,806 71
Clarke.....	271,372	4 32	1,174,598	90,373	248,338	1,513,309	2,269 96
Clayton.....	474,298	5 18	2,456,818	537,731	772,963	3,767,512	5,651 26

STATEMENT "C."—Continued.

COUNTIES.	Acres of Land.	Value per Acre.	Value of Land.	Town Property.	Personal property.	Total Valuation.	Tax at 11 Mills.
Clinton.....	426,571	8.35	3,562,057	1,481,807	1,036,135	6,079,999	9,120.00
Crawford.....	187,588	2.72	511,343	10,432	20,867	542,642	813.96
Clay.....	111,662	3.86	431,160	11,600	1,904	444,664	666.99
Dallas.....	354,604	5.08	1,758,667	62,575	257,095	2,078,337	3,117.50
Davis.....	304,830	6.12	1,884,668	140,102	794,305	2,819,075	4,228.61
Decatur.....	319,812	4.04	1,294,672	90,463	295,790	1,680,925	2,521.38
Delaware.....	358,709	5.15	1,849,900	143,309	385,642	2,378,851	3,568.27
Des Moines.....	245,223	12.06	2,959,003	2,222,150	1,173,912	6,355,065	9,532.60
Dickinson.....	.....	.....	.....	.....	23,931	23,931	35.99
Dubuque.....	380,956	11.20	4,368,434	3,629,091	1,818,904	9,816,429	14,724.64
Fayette.....	455,008	3.72	1,693,883	170,979	389,976	2,254,838	3,382.25
Floyd.....	317,369	3.14	997,979	137,356	132,587	1,267,922	1,902.88
Franklin.....	353,459	3.13	1,107,630	26,448	41,050	1,175,128	1,762.69
Fremont.....	233,531	3.94	920,753	319,190	286,717	1,526,660	2,289.99
Green.....	304,837	3.00	914,176	19,600	67,538	1,001,314	1,501.97
Grundy.....	317,254	2.78	881,084	2,365	35,600	919,049	1,378.57
Guthrie.....	346,180	3.17	1,098,052	27,254	140,352	1,265,658	1,898.48
Hamilton.....	302,592	3.29	997,075	94,052	73,274	1,164,401	1,746.60
Harrison.....	278,713	2.98	831,757	27,153	156,811	1,015,721	1,523.58
Hardin.....	337,125	3.78	1,275,529	161,121	214,643	1,651,293	2,476.94
Henry.....	268,842	8.30	2,232,630	689,655	1,098,473	4,020,758	6,031.13
Howard.....	299,480	2.69	806,779	26,666	87,820	921,265	1,381.90
Humboldt.....	160,481	2.92	468,831	7,028	20,793	496,652	744.97
Hancock.....	357,000	2.64	942,831	.....	4,704	947,536	1,421.30

24

Ida.....	58,329	2.91	170,126	.....	586	170,712	256.07
Iowa.....	363,795	5.37	1,952,865	113,171	362,735	2,428,771	3,643.15
Jackson.....	398,353	7.60	3,026,989	411,358	644,842	4,083,189	6,124.78
*Jasper.....	444,059	5.09	2,261,263	170,376	554,441	2,986,080	4,479.12
Jefferson.....	268,393	7.81	2,095,739	321,127	730,702	3,147,568	4,721.35
Johnson.....	382,990	7.30	2,797,024	990,434	979,172	4,766,630	7,149.94
Jones.....	358,676	5.32	1,908,754	159,218	495,387	2,563,359	3,845.04
Keokuk.....	369,446	5.80	2,144,743	160,922	621,530	2,927,195	4,390.79
Kossuth.....	114,326	2.74	313,531	27,442	24,437	365,410	548.11
Lee.....	313,036	12.04	3,769,526	3,364,040	1,766,387	8,899,953	13,349.93
Linn.....	449,393	7.51	3,375,960	813,063	1,027,474	5,216,497	7,824.74
Lonisa.....	228,768	7.86	1,789,829	294,860	562,107	2,646,796	3,970.19
Lucas.....	262,375	3.96	1,042,217	139,330	239,690	1,421,237	2,131.85
Madison.....	354,802	5.10	1,809,821	144,479	340,813	2,295,113	3,442.67
Mahaska.....	347,083	6.22	2,171,618	438,918	782,866	3,393,402	5,090.10
Marion.....	347,771	6.14	2,138,470	396,576	764,463	3,299,509	4,949.26
Marshall.....	364,816	4.55	1,660,833	177,009	295,385	2,133,227	3,199.84
Mills.....	213,900	3.97	854,443	235,040	296,199	1,385,682	2,078.52
Mitchell.....	279,258	3.16	883,248	124,448	139,029	1,146,725	1,720.08
Monroe.....	255,662	5.18	1,324,886	89,854	356,331	1,771,071	2,656.60
Monona.....	209,435	2.62	549,877	37,320	42,762	629,959	944.94
Montgomery.....	168,809	3.18	537,941	20,445	69,709	628,095	942.14
Muscataine.....	265,888	11.27	2,998,315	1,345,352	1,044,432	5,388,099	8,082.14
Page.....	274,852	3.26	896,441	70,680	191,224	1,158,345	1,737.51
Plymouth.....	42,567	3.00	127,701	16,371	5,011	149,083	223.62
Polk.....	339,507	7.06	2,399,271	1,926,033	816,445	5,141,749	7,712.62
Pottawattamie.....	480,133	4.34	2,083,463	718,681	284,755	3,086,899	4,630.34
Palo Alto.....	21,457	3.00	64,371	.....	5,670	70,041	105.06

25

STATEMENT "C."—Continued.

COUNTIES.	Acres of Land.	Value per Acre.	Value of Land.	Town Property.	Personal property	Total Valuation.	Tax at 1 1/2 Mills
Poweshiek.....	268,821	5 15	1,380,018	126,142	269,463	1,779,623	2,669 43
Pocahontas.....	57,369	3 00	172,106		2,341	174,447	261 67
Ringgold.....	338,755	3 12	1,057,540	21,157	91,327	1,170,024	1,755 03
Scott.....	262,397	11 91	3,126,913	3,516,320	1,473,832	8,117,065	12,175 60
Shelby.....	199,411	3 04	607,406	8,394	38,973	654,773	982 16
Story.....	340,411	2 97	1,010,147	50,358	122,651	1,183,156	1,774 73
Sac.....	95,261	2 97	283,498	20,641	10,398	314,537	471 80
Tama.....	456,052	3 58	1,632,556	86,456	166,911	1,885,923	2,828 88
Taylor.....	327,164	3 21	1,049,770	35,160	171,187	1,256,117	1,884 17
Union.....	269,854	3 35	905,213	46,230	81,082	1,032,525	1,548 79
Van Buren.....	298,556	7 54	2,252,490	378,616	852,475	3,483,581	5,225 37
Wapello.....	209,397	8 68	1,817,875	743,295	866,719	3,427,889	5,141 83
Warren.....	351,455	6 02	2,117,024	183,786	555,100	2,855,910	4,283 86
Washington.....	355,107	7 93	2,818,581	355,225	945,243	4,119,049	6,178 57
Wayne.....	333,447	4 38	1,461,832	68,455	312,412	1,842,699	2,764 04
Webster.....	313,592	3 23	1,014,491	92,872	101,979	1,209,342	1,814 01
Winnebago.....	450,067	4 10	1,844,970	185,845	464,933	2,495,748	3,743 62
Sioux.....	174,854	1 86	325,945			325,945	
Woodbury.....	227,848	3 12	711,331	643,529	119,310	1,474,170	3,003 45
O'Brien.....	112,362	1 80	202,252			202,252	
Wright.....	305,531	2 94	899,759	49,719	22,112	971,590	1,457 38
Winnebago.....	220,630	2 92	645,506	5,868	4,812	656,186	984 28
Worth.....	227,785	2 61	594,434	4,760	25,483	624,686	937 03
Total.....	26,949,871		\$133,283,903	\$31,359,165	\$33,174,282	\$197,823,350	\$296,734 81

18th—STATEMENT "D."

Showing the Insurance Companies which have complied with the laws in relation thereto, their Capital Stock, Liabilities, etc., for the year 1859.

NAMES OF COMPANIES.	LOCATION.	DATE OF STATEMENT.	CAPITAL.	CAPITAL PAID IN.	TOTAL ASSETS.	LIABILITIES.
Atlantic Fire and Marine Insurance Company.....	Providence, R.I.	Dec. 31, 1858	\$150,000	\$150,000	\$239,140 64	\$11,400 00
Etua Insurance Company.....	Hartford, Ct....	Jan. 1, 1859	1,000,000	1,000,000	1,867,920 08	110,976 54
Atlantic Fire Ins. Comp....	Brooklyn, N. Y.	Dec. 31, 1858	150,000	150,000	258,707 63	19,939 23
Connecticut Fire Ins. Co....	Hartford, Ct....	Mar. 1, 1859	200,000	182,550	229,672 73	3,000 00
City Fire Ins. Co.....	N. Haven, Ct....	Jan. 1, 1859	500,000	150,000	259,755 90	2,562 00
Charter Oak Fire and Marine Ins. Co.....	Hartford, Ct....	Jan. 1, 1859	300,000	300,000	341,556 98	11,957 00
City Fire Ins. Co.....	Hartford, Ct....	Jan. 1, 1859	250,000	250,000	308,231 48	16,465 11
Continental Ins. Co.....	City of N. Y....	Jan. 1, 1859	500,000	500,000	835,227 59	16,745 71
Consolidated Ins. Co.....	Philad'a Pa....	Jan. 1, 1859	300,000	170,200	185,743 16	7,926 50
Fireman's Fund Ins. Co....	City of N. Y....	May 1, 1859	150,000	150,000	173,834 60	none.
Farmers' Union Ins. Co....	Athens, Pa....	Dec. 31, 1858	200,000	200,000	248,980 30	31,241 39
Fulton Fire Ins. Co.....	City of N. Y....	Mar. 31, 1859	150,000	150,000	238,878 08	6,791 93
Girard Fire and Marine Insurance Co.....	Philad'a, Pa....	Dec. 31, 1858	200,000	200,000	284,789 73	none.
Great Western Insu'ce. and Trust Co.....	Philad'a, Pa....	Dec. 31, 1858	500,000	223,300	282,027 49	43,914 11
Goodhue Fire Ins. Co.....	City of N. Y....	Jan. 1, 1859	200,000	200,000	226,010 44	2,500 00

STATEMENT "D."—Continued.

NAMES OF COMPANIES.	LOCATION.	DATE OF STATEMENT.	CAPITAL.	CAPITAL PAID IN.	TOTAL ASSETS.	LIABILITIES.
Hartford Fire Ins. Co.	Hartford, Ct.	Jan. 1, 1859	500,000	500,000	798,632 23	68,909 96
Home Ins. Co.	City of N. Y.	Jan. 1, 1859	600,000	600,000	1,077,980 40	35,558 68
Humboldt Ins. Co.	City of N. Y.	Jan. 1, 1859	200,000	200,000	230,061 44	none.
Hampden Fire Ins. Co.	Springfield, Mas.	Jan. 1, 1859	150,000	150,000	222,480 18	15,855 27
Lafayette Fire Ins. Co.	Brooklyn, N. Y.	Sept. 1, 1859	150,000	150,000	173,010 49	5,000 00
Liverpool & London F. and L. Ins. Co. N. Y. branch.	City of N. Y.	Dec. 31, 1858	10,000,000	5,232,000	781,130 76	25,000 00
Lamar Fire Ins. Co.	City of N. Y.	Jan. 1, 1859	200,000	200,000	259,069 33	none.
Lorillard Fire Ins. Co.	City of N. Y.	May 17, 1859	200,000	200,000	262,298 76	3,200 00
Metropolitan Ins. Co.	City of N. Y.	May 1, 1859	300,000	300,000	390,278 88	13,000 00
Muscatine Fire Ins. Co.	Muscatine, Iowa	July 1, 1859	40,000	40,000	.....	.....
Missouri State Mutual Fire and Marine Ins. Co.	St. Louis, Mo.	Jan. 1, 1859	.....	.....	269,658 65	5,726 00
Merchants Ins. Co.	Hartford, Ct.	Dec. 31, 1858	200,000	200,000	239,079 83	8,700 00
Montauk Fire Ins. Co.	Brooklyn, N. Y.	Jan. 1, 1859	150,000	150,000	189,888 26	none.
N. America Fire Ins. Co.	City of N. Y.	Dec. 31, 1858	250,000	250,000	311,648 46	5,000 00
N. Western Fire Ins. Co.	Oswego, N. Y.	Dec. 31, 1858	150,000	150,000	367,537 74	39,848 80
N. America Fire Ins. Co.	Hartford, Ct.	Jan. 1, 1859	300,000	300,000	365,860 06	12,550 00
New England Fire and Marine Ins. Co.	Hartford, Ct.	Jan. 1, 1859	200,000	200,000	206,295 69	none.
Phoenix Ins. Co.	Hartford, Ct.	Dec. 31, 1858	200,000	200,000	419,084 66	31,343 00
Peoria Marine and Fire Insurance Co.	Peoria, Ill.	Jan. 1, 1859	500,000	300,000	347,267 04	19,641 92
Phoenix Fire Ins. Co.	Brooklyn, N. Y.	Dec. 31, 1858	200,000	200,000	290,914 77	8,050 00
Quaker City Ins. Co.	Philad'a, Pa.	Jan. 4, 1859	500,000	200,000	324,351 42	39,350 00
Springfield Fire and Marine Ins. Co.	Springfield, Mas.	Jan. 1, 1859	150,000	150,000	445,754 85	22,716 42
State Fire Ins. Co.	New Haven, Ct.	Dec. 31, 1858	200,000	200,000	223,220 95	2,738 00
Security Ins. Co.	City of N. Y.	Oct. 1, 1859	500,000	500,000	544,891 80	none.
Unity Fire Ins. Association	London, Eng.	Dec. 31, 1858	£2,000,000	.....	£947,304,8,2	£10,712,2,5
Western Mass. Ins. Co.	Pittsfield, Mass.	Jan. 15, 1859	\$150,000	150,000	\$198,830 54	\$7,835 86
Western World Insur. and Trust Co.	Chicago, Ill.	Aug. 4, 1859	250,000	250,000	263,361 52	10,350 48

19TH—REMARKS ON REVENUE.

The appropriation made at the last session of the General Assembly, for payment of Six Thousand Dollars due the School Fund, Sept. 15th, 1859, has not been drawn and applied to that purpose. The State Treasurer at that time had no unapportioned principal of 5 per cent Fund in his hands, and the \$6,000 00 being too small a sum to justify his making of an apportionment, there being, too, some expense to the Fund, incurred in distributing it, and there being a considerable amount of Warrants unpaid, and drawing interest, it was thought advisable to delay the payment to the Fund until the meeting of the legislature; or, until such time as the Treasurer should receive such further sum from the U. S. as would make the amount sufficiently large to justify an apportionment.

The Law of 1848, Chapter 63, requires the Auditor to procure every year, successively, abstracts of the lands entered in the State the preceding year, and file them in his office; it also requires him to make copies for each county separately, of the entries in such county, and furnish it therewith. The Law of 1857, Chap. 111, requires the Recorder of each County, also to procure the Abstracts of lands entered in the County. This leads to unnecessary expense. The statement of expenditures shows that these abstracts for the year 1859, cost the State \$642 32, and it doubtless costs each County proportionally as much. My predecessor procured the necessary books, and commenced the work of recording these abstracts, but as there was a doubt as to the legal authority for such an expense, and as the appropriation for Clerk hire in this office was insufficient to carry on this work, it was stopped in January last. If it is thought advisable to continue to obtain these abstracts for this office, and to have them recorded, a sufficient sum should be appropriated to meet the expense, as an additional Clerk will be required for the duty. In this case, the law requiring the counties to incur the expense of obtaining these abstracts should be repealed. Otherwise, if it is not deemed necessary to have them on file or recorded in this office, the law requiring the Auditor to obtain them should be repealed, and that requiring County Recorders to procure them should remain in force.

The legislature has made no appropriation for a General Contingent Fund since 1855. That Fund is now overdrawn to the

amount of \$231.71. The estimated amount necessary for this fund for the coming two years, is intended to meet expenses of storage for the Stationery of the State, either by the erection of a warehouse or the renting of one—to pay expenses of necessary repairs and furniture for the Legislative Halls and State Officers and House—and to defray such other expenses as have heretofore been charged to Miscellaneous Disbursements and General Contingent Fund. This Fund should be made payable upon the approval of the Census Board, and only as needed to meet such expenses.

The custom has been, I believe, from the organization of the State, to pay officers' salaries quarterly, in advance, and to reckon no shorter time than a quarter. In conformity to this precedent, the Auditor, Treasurer, Register and Sup't Pub. Instruction, drew in December last, \$375 each, which paid their respective salaries as follows: the Auditors's and Treasurer's to March 1; the Register's to Feb. 18th, and that of the Sup't of Public Instruction to March 9th, 1859. As the incoming officers were entitled to pay for the time of actual service, the appropriations are found to be each overdrawn. There can be no propriety in paying salaries or other appropriations in advance. Such practice is liable at any time to lead to improper expense to the State. In making appropriations, whether for compensation of officers or for other purposes, the law should be so worded that the funds can only be drawn as needed for the specific purposes for which they were intended.

The present Revenue Law requires some amendment. County Clerks should be required to certify to this office the aggregate valuation of lands—of real property in towns, and personal property, and the total amount of taxable property, and the State tax thereon, each year, as the same appears on the tax book when the same is completed. Under the present law, Counties are frequently charged with the State tax as reckoned from the original abstracts of assessment, and subsequent corrections often cause a difference between the books of this office and those of the county officers.

The settlements of the County Treasurers with the County Judge, should be had at the first of some month, that they may date with the monthly reports of the Treasurer. The 15th of January is so busy a time that it is quite impracticable to effect a set-

tlement then, so that it would probably be better to have the semi-annual settlements on the 1st Mondays of January and July. Of these dates, one would then coincide with the commencement of the terms of office of county officers, and the other with the time at which a statement of expenditures is required to be made annually by the County Judge. Thus the labor of the county officers would be materially lessened.

The system of duplicate tax receipts, while adding considerably to the labor of the County Treasurer's office, does not work well in practice. Tax-payers carry away enough of the duplicates to destroy in a great measure the check intended by the law, and County Judges themselves, in some counties, practically render the system valueless by endorsing the tax receipts in blank, and depositing them with the Co. Treasurer, who keeps the duplicates till some subsequent day, or till the time of settlement with the County Judge. In some instances, too, it causes County Judges to keep no amount charged to the Treasurers, except the amount on duplicates filed, while they should have a revenue account with the Treasurer, in which the latter should be charged with each year's tax and all addition thereto, whether from additional assessments, interest collected, pedlers' licenses or sale of laws; and credited by unavailable tax, double and erroneous assessments, other decrease of revenue and State Treasurer's receipts. In addition to the above, he should keep a cash account with the Treasurer.

It is a question worthy of consideration, whether it would not be better so to amend the law as to require the County Treasurer to number his receipts consecutively, from January 1st to Dec. 31st, inclusive, of each year, and report each week to the County Judge, giving the number and date of each receipt, for what years' tax, the name of the tax-payer, the amount of each description of tax, and the interest on the same. The Judge should be required at settlement, or at other times, to compare these reports with the Treasurer's books, and charge him accordingly in the cash account before mentioned. This system would consume less time and labor, and be a more effectual check than the duplicate receipt is, in practice.

The present penalty for non-payment of taxes, I am assured by numerous county officers, is not sufficiently heavy to secure promptness of payment. Doubtless, much of the large portion of

delinquent tax is attributable to financial embarrassments. But there are many instances in which persons do not pay taxes because they think they can so use their funds as to lose nothing by paying the 25 per cent. interest required by the law. It would probably secure more promptness to increase the penalty, and to add the per centage—say three per cent.—monthly, on the first of each month after the tax becomes delinquent, as now provided for the non-payment of interest on School Fund, and provide that real property shall be sold for tax delinquent over one year, instead of two years, as now provided.

In several of the counties, the per cent. of State tax levied for the year 1857, was only 14 mills, while the rate first fixed by the Board of Equalization, was two mills on the dollar. In other counties a tax of three mills was levied. This is unequal. These errors were not discovered in time for correction upon the tax-book of that year. Those counties which levied too small a per centage, should be required by special enactment, to add the omitted per cent. to their levy for 1860. Those having levied too much, should be authorized to divert the overplus to county purposes, and the past levy in each case should be legalized by a curative act.

Some action should be taken to provide for the care and preservation of the Standard Weights and Measures, belonging to the State. They are now in the building provided for them, at Iowa City, and under the care of the Secretary of State; and he has given them, while attending to the duties of his office, at such a distance from them, as much care as practicable. They require more frequent examination and attention, to protect them from damage, from dampness and rust, than can be given them by any person so far removed from them. They should for these reasons either be removed to the Capital, or some one residing near them be authorized to take charge of them and keep them from injury.

The two tracts of land at the Capital, belonging to the State, should be fenced and properly cleared up. In their present condition, it is impossible to prevent trespass and waste by the cutting of the growth of young timber, to the injury of the value and appearance of the property. The estimated expense of this work, though small, is thought amply sufficient, and the appropriation therefor, as in all such cases, should be for such sum, or so much thereof, as may be actually necessary.

The fiscal year of the State should be made to correspond with the calendar year. This would make the reports of the several officers date near the time of the meeting of the Legislature—would prevent confusion as to the time to which appropriations are to run, and would make the fiscal year correspond very nearly with the tenure of office of the several State officers. In that case, the law requiring the State officers to have their reports in the hands of the State Printer two months previous to the meeting of the Legislature, should be repealed. The reports could, however, be in readiness in a few days after the first of January, and ready for the Legislature before the expiration of one month of the session. This would be in season for any action required to be had upon them. Should it be thought advisable to make such change in the fiscal year, it will be proper to make the appropriations in reference thereto, and to extend to the 31st Dec., 1861. The estimate embodied in this report being made for just two years, would in that case need to be somewhat increased.

The revenues of the State demand continued care and consideration, and it is important that the system for their collection should be as effectual and work as smoothly as possible, and that all laws for their disbursement should be in such guarded language as to preclude all doubt as to their proper construction and protect the State against any improper expenditure of money.

It will be seen, that notwithstanding the large amounts appropriated for charitable institutions and other special purposes, the amount of outstanding warrants has been reduced in the past two years from \$155,003.56 to \$29,637.22. But for the stringency of the times, resulting from the failure of crops and other causes, and the consequent uncommonly large amount of delinquent tax, there would have been at this time probably, no outstanding, unpaid Auditor's warrants. Should usual prosperity return and produce ordinary promptness in payment of taxes, and should the Legislature not appropriate too largely for special purposes, for which no estimate is made, I have no doubt that the receipts of the coming two years will meet the ordinary expenses of the government, pay off all outstanding warrants, and leave a balance to be applied in liquidation of a portion of the State indebtedness to the School Fund.

In pursuance of section 73, chapter 152, of the acts of 1858, the treasurers of those counties in proximity to the several branches

of the State Bank, have been directed to make their payments of State revenue through the banks, and by arrangement the several banks receive as a compensation, for receiving and transmitting the funds, one half of one per cent on the amount so paid. The respective county treasurers have been allowed mileage for travel in making such payments, as provided by section 513 of the Code. This arrangement saves a considerable sum, which would otherwise be paid County Treasurers as mileage, and at the same time, in many cases, accommodates them; as the amount allowed by the Code is scarcely sufficient to meet traveling expenses, and it is frequently the case that treasurers cannot conveniently be from home long enough to visit the Capitol.

This office is in receipt of the monthly reports of the several Branches of the State Bank, as provided by Chapter 87, Section 35 of the Acts of 1858.

20TH—RECEIPTS AND DISBURSEMENTS OF SCHOOL FUND.

State Treasurer, (M. L. Morris) in acc't with 5 per cent Fund, Dr.			
Jan. 1, 1857, To amount received from U. S. to this			
date	\$185,785 32		
March 5, 1857, to amount received as interest and apportioned as principal or permanent fund under Chap. 201, Laws of 1857	2,238 00		
July 17, 1857, to amount of C. B. Waite's note, received per J. M. Beck.....	1,000 00		
Sept. 21, 1857, to amount received from U. S. on sales of 1856.....	34,219 34		
Aug. 11, 1858, to amount received of J. B. Stewart on his note.....	250 00		
Oct. 2, 1858, to amount received from U. S. on sales of land.....	28,101 41	251,594 07	
		Cr.	
Jan. 1, 1857, by amount loaned State of Iowa, to redeem bonds at Philadelphia, Chapter 3, Laws 1857	\$57,500 00		
Mar. 5, '57, by am't distributed to counties	129,985 56		

June 17, 1858, by am't loaned Medical College \$9,665 00
 Aug. 17, 1858, do do 5,335 00 15,000 00
 Jan. 3, 1859, by balance paid to his successor, J. W. Jones..... 49,108 51 \$251,594 07

State Treasurer, (M. L. Morris,) in account with Interest on 5 per cent Fund..... Dr.

Jan. 1, 1857, To amount of interest received on loans made by Eads..... \$2,238 00
 Dec. 13, 1858, to amount of interest received on loans made by Eads..... 5,794 63 \$8,032 63
 Cr.

Mar. 5, 1857, by amount transferred to principal and distributed..... \$2,238 00
 Mar. 25, 1858, by amount of drafts Sup. Pub. Inst. as per apportionment.... 5,273 70
 Jan. 3, 1859, by balance paid successor, (J. W. Jones)..... 520 93 \$8,032 63

State Treasurer, (J. W. Jones) in acc't with 5 per cent Fund, Dr.

Jan. 3, 1859, to amount received from M. L. Morris, ex-Treasurer \$49,108 51
 Oct. 31, 1859, to amount of interest transferred to principal* 194 61 \$49,303 12
 Cr.

Mar. 1859, by am't distributed to Counties, \$48,306 12
 Nov. 7, 1859, by am't on hand apportioned to Van Buren Co., and yet undrawn 997 00 \$49,303 12

State Treasurer (J. W. Jones) in account with interest on 5 per cent Fund..... Dr.

Jan. 3, 1859, To am't received from M. L. Morris, Ex-Treasurer..... \$520 93
 Jan. 4, 1859, to amount received from J. B. Stewart, on his note 815 28

*This amount was transferred to principal or Permanent Fund, and paid to Monona County, as amount apportioned to said County by Morris, but not drawn till after J. W. Jones, as State Treasurer, had made an apportionment of all the principal of the 5 per cent Fund in his hands, and notified the several Counties of the amount apportioned to each.

Jan. 10, 1859, to amount received from F. M. Hosselton, on his note..... \$35.00
 Jan. 11, 1859, to amount received from Wm. Thompson, on his note..... 210.00
 Jan. 25, 1859, to amount received from E. J. Toof, on his note..... 125.00
 Jan. 31, 1859, to amount received from W. A. Thurston, on his note..... 100.00
 July 2, 1859, to amount rec'd from B. Hugel, on his note,..... 100.00
 Oct. 28, 1859, to amount received as interest on State loans..... 27,047.90
 Nov. 4, 1859, to amount received as interest on State loans..... 619.90 \$29,574.01
 Cr.
 Oct. 28, 1859, by amount included in apportionment of March last, and transferred to Revenue to reimburse the same for Warrants issued under Chap. 158, Sec. 8, Acts of 1858..... \$28,659.50
 Oct. 31, 1859, by amount transferred to principal..... 194.61
 Nov. 4, by amount transferred to Revenue, as above..... 619.90
 Nov. 7, 1859, by am't on hand to balance... 100.00 \$29,574.01

21st—STATEMENT "E."

Showing receipts of School Fund Commissioners and County Treasurers of the several counties, filed in this office, for Five per cent Fund distributed by the State Treasurer.

COUNTIES.	S. F. Commissioners.	Date of Receipt	Amount.
Adair.....	Jas. C. Gibbs.....	April 26, 1857	\$ 281 11
Alamakee....	W. F. Ross.....	July 22, 1857	3,109 52
Andubon.....	Amherst Heath.....	April 14, 1857	120 09
Appanoose....	Dan'l P. Sparks.....	April 29, 1857	2,357 68
Adams.....	Benj. Neal.....	June 11, 1857	432 94
Black Hawk...	John Kerr.....	April 23, 1857	2,348 11
Benton.....	J. S. Hunt.....	March 20, 1857	1,494 30
Bremer.....	Thos. Downing.....	April 15, 1857	1,368 67
Boone.....	A. Z. Speer.....	April 22, 1857	1,367 38
Buchanan.....	Wm. Logan.....	April 10, 1857	2,032 71
Butler.....	J. H. Morton.....	April 11, 1857	907 99
Cerro Gordo...	A. B. Miller.....	April 30, 1867	267 97
Calhoun.....	Roma Maranville.....	July 6, 1858	50 45
Carroll.....	S. L. Loomis.....	May 8, 1857	106 43
Cedar.....	J. R. Snyder.....	March 24, 1858	3,503 50
Chickasaw....	W. F. Wright.....	April 26, 1858	1,124 13
Clayton.....	Isaac Matthews.....	May 12, 1858	5,761 91
Clarke.....	Martin Hood.....	March 30, 1858	1,656 67
Clinton.....	Edward Graham.....	No date.	4,807 17
Crawford.....	I. B. Goodrich.....	Sept. 14, 1857	99 64
Cass.....	Oliver Mills.....	No date.	345 56
Davis.....	Stephen Greenleaf.....	April 8, 1857	2,804 92
Decatur.....	John Jordon.....	March 31, 1857	2,493 82
Dubuque.....	A. Mathews.....	March 24, 1857	7,748 62
Delaware.....	John Hefner.....	April 14, 1857	3,102 02
Dallas.....	S. K. Scovell.....	May 7, 1857	1,549 85
Fayette.....	Jos. W. Foster.....	April 1, 1857	3,436 37
Fremon.....	Alex. Leitch.....	May 7, 1857	1,323 03
Floyd.....	David Wiltse.....	April 24, 1857	1,036 26
Greene.....	A. J. Hoisington.....	March 28, 1857	461 73
Guthrie.....	B. T. Hook.....	April 14, 1857	870 73
Grundy.....	L. Cole.....	May 8, 1857	184 44
Howard.....	J. S. Bardick.....	April 7, 1857	188 26
Hardin.....	S. R. Edgington.....	April 10, 1857	1,710 00
Harrison.....	J. H. Rice.....	June 2, 1857	805 60
Jasper.....	J. G. Meek.....	March 23, 1857	381 84
Jackson.....	W. Y. Earle.....	April 16, 1857	4,128 55
Jones.....	C. L. D. Crockwell.....	April 23, 1857	3,110 22
Iowa.....	Martin Ballard.....	April 17, 1857	1,412 95
Kossuth.....	W. B. Moore.....	Jan'y 13, 1858	168 33

STATEMENT "E."—CONTINUED.

COUNTIES.	S. F. Commissioners.	Date of Receipt	Amount.
Keokuk.....	W. H. Brunt.....	March 27, 1857	2,881 41
Louisa.....	O. A. Taylor.....	March 24, 1857	1,541 00
Lucas.....	C. F. Temple.....	July 20, 1857	1,244 10
Linn.....	Alpheus Brown.....	April 17, 1857	4,833 65
Montgomery...	W. C. Means.....	July 16, 1857	368 73
Madison.....	M. Glazebrook.....	No date.	2,072 27
Mitchell.....	J. C. Bishop.....	May 11, 1857	806 03
Marshall.....	Thomas J. Wilson.....	April 18, 1857	1,276 65
Muscatine.....	Asa Gregg.....	March 24, 1857	3,060 25
Mills.....	James Lewis.....	April 9, 1857	1,241 25
Monroe.....	Calvin Kelsey.....	March 20, 1857	2,339 35
Marion.....	E. W. Ridlen.....	March 31, 1857	4,301 44
Mahaska.....	H. H. Prine.....	March 25, 1857	3,769 56
Poweshiek.....	J. M. Tallett.....	March 21, 1857	1,881 04
Pottawattamie...	S. Eggleston.....	April 29, 1858	918 15
Polk.....	W. L. Montgomery.....	April 6, 1857	1,987 23
Page.....	B. B. Hutton.....	May 13, 1857	777 74
Ringgold.....	Wendell Poor.....	July 20, 1857	624 13
Story.....	John J. Bell.....	April 22, 1857	1,216 03
Scott.....	W. Van Tuyl.....	March 16, 1857	6,779 26
Sac.....	W. Tool.....	May 29, 1857	106 43
Shelby.....	W. W. Reed.....	March 28, 1857	193 34
Taylor.....	David Baker.....	Sept. 1, 1857	846 49
Tama.....	L. S. Frederick.....	April 16, 1857	1,487 48
Union.....	Reuben Riggs.....	Sept. 14, 1857	341 74
Warren.....	S. Haworth.....	May 23, 1857	3,444 77
Wayne.....	H. S. Rogers.....	May 25, 1857	1,201 59
Wright.....	H. W. Montgomery.....	April 13, 1858	180 94
Woodbury.....	George Weare.....	June 2, 1857	403 00
Webster.....	John Tolman.....	May 30, 1857	1,309 31
Washington...	T. E. Cowles.....	March 17, 1857	2,993 72
Winnesheik...	J. E. B. Morgan.....	April 7, 1857	3,096 01

Total, distributed by M. L. Morris \$129,985 56

STATEMENT "E."—CONTINUED.

COUNTIES.	County Treasurers.	Date of Receipt	Amount.
Calhoun	Charles Amy	April 11, 1859	\$174 00
Cass	I. Dickerson	April, 1859	385 00
Dubuque	D. A. Mahony	March 15, 1859	2,167 00
Fremont	G. J. Biggs	March 22, 1859	310 00
Grundy	William Lane	May 16, 1859	635 00
Jefferson	J. A. McKenney	April 1, 1859	1,428 00
Lee	R. McFarland	March 19, 1859	6,747 00
Louisa	W. A. Colton	March 14, 1859	410 00
Marion	W. J. Ellis	March 18, 1859	5,576 00
Monona	William Burton	April 8, 1859	194 61
Muscatine	J. W. Lucas	March 9, 1859	1,747 00
Sac	D. C. Early	April 25, 1859	466 00
Scott	Jas. McCosh	March 22, 1859	10,502 00
Taylor	D. E. Jones	April 14, 1859	1,835 00
Washington	S. M. Cox	April 11, 1859	13,639 00
Warren	Asahel Ward	March 17, 1859	169 51
Woodbury	Charles E. Hedges	April 14, 1859	1,921 00
Total distributed by J. W. Jones			\$48,306 12

22D—STATEMENT "F."

SHOWING THE APPORTIONMENT OF THE INTEREST OF THE SCHOOL FUND, AS MADE ON THE 17TH DAY OF MARCH, 1859.

COUNTIES.	Amount Reported	Am't Delinquent	Number of Children.	Amount Appor- tioned.	Am't of Warrants on State Revenue	Excess payable into State Treasury.
Adair	\$ 250 87	\$ 267 28	349	\$ 216 38		\$ 34 49
Adams	432 16	52 00	457	283 34		148 82
Alamakee	6,945 15	8,109 69	3,639	2,256 18		4,688 97
Appanoose	1,758 16	729 78	4,707	2,928 34	1,160 18	
Audubon	198 68		119	73 78		124 90
Benton	1,275 94	5,054 37	3,098	1,920 76	644 82	
Black Hawk	1,885 92	1,983 93	2,392	1,483 04		402 88
Boone	811 14	802 67	1,617	1,002 54	191 40	
Bremer	2,920 47	2,290 14	1,417	878 54		2,041 93
Butler	575 53	785 02	1,140	706 80	131 27	
Buchanan	1,089 84	614 72	2,445	1,515 90	426 06	
Calhoun			47	29 14	29 14	
Carroll	67 00	39 64	103	63 86		3 14
Cass	43 29	53 18	376	233 12	189 83	
Cedar	3,829 14	1,560 57	4,612	2,859 44		969 70
Cerro Gordo			297	171 74	171 74	
Chickasaw	106 56	1,490 00	1,167	724 78	618 22	
Clarke	2,608 17	1,540 73	1,963	1,217 06		1,391 11
Clayton	1,918 28	2,930 75	6,442	3,994 04	2,075 76	
Clinton	2,063 23	1,761 12	5,596	3,469 52	1,406 29	
Crawford	541 36	313 63	129	79 98		461 38
Dallas	2,654 04	1,532 56	1,894	1,174 28		1,479 76

STATEMENT "F."—CONTINUED.

SHOWING THE APPORTIONMENT OF THE INTEREST OF THE SCHOOL FUND, AS MADE ON THE 17TH DAY OF MARCH, 1859.

COUNTIES.	Amount Reported.	Am't Delinquent.	Number of Children.	Amount Apportioned.	Am't of Warrants on State Revenue.	Excess payable to State Treasury.
Davis.....	\$1,779 15	\$ 896 27	5,780	\$3,583 60	\$ 1,804 45	.....
Decatur.....	4,190 64	3,236 57	3,214	1,992 68	.....	2,197 96
Delaware.....	2,436 86	1,907 62	3,551	2,201 62	.....	235 24
Des Moines.....	2,850 81	1,677 15	7,030	4,358 60	1,507 79	.....
Dubuque.....	2,755 77	.....	11,340	7,030 80	4,275 03	.....
Fayette.....	3,473 12	3,692 99	4,343	2,692 66	.....	780 46
Floyd.....	.....	.....	1,152	714 24	714 24	.....
Fremont.....	206 37	294 38	1,524	944 88	738 51	.....
Franklin.....	242 14	323 03	397	246 14	4 00	.....
Greene.....	324 37	237 89	515	319 30	.....	5 07
Grundy.....	18 44	.....	247	153 14	134 70	.....
Guthrie.....	674 85	161 55	1,020	632 40	.....	42 45
Hamilton.....	342 20	1,867 56	570	353 40	11 20	.....
Harrison.....	260 29	389 84	954	591 48	331 19	.....
Hardin.....	1,171 31	330 84	1,894	1,174 28	2 97	.....
Hancock.....	.....	.....	47	29 14	29 14	.....
Henry.....	2,580 87	1,728 22	5,858	3,631 96	1,051 09	.....
Howard.....	1,530 22	1,540 62	1,013	628 06	.....	902 16
Humboldt.....	18 97	124 43	133	82 46	63 49	.....
Iowa.....	3,766 86	1,386 68	2,387	1,479 94	.....	2,286 92
Jackson.....	1,925 25	678 74	6,990	4,333 80	2,408 55	.....
Jasper.....	998 16	1,433 47	3,460	2,145 20	1,147 04	.....

Jefferson.....	1,993 37	400 00	6,142	3,789 44	1,796 07	.....
Johnson.....	1,643 47	1,798 62	6,009	3,725 58	2,082 11	.....
Jones.....	2,811 83	2,969 88	4,665	2,892 30	80 47	.....
Keokuk.....	1,797 13	330 96	4,970	3,081 40	1,284 27	.....
Kossuth.....	477 85	644 48	188	116 56	.....	361 29
Lee.....	2,342 79	2,074 61	10,007	6,204 34	3,861 55	.....
Linn.....	2,193 42	2,249 71	6,844	4,243 28	2,049 86	.....
Louisa.....	1,320 42	1,823 72	3,974	2,463 88	1,143 46	.....
Lucas.....	781 82	1,490 35	1,971	1,222 02	440 20	.....
Madison.....	1,600 47	704 68	2,805	1,739 10	138 63	.....
Mahaska.....	2,042 81	1,639 95	5,744	3,561 28	1,518 47	.....
Marion.....	1,521 72	908 84	6,551	4,061 62	2,539 90	.....
Marshall.....	1,444 91	616 24	1,981	1,228 22	.....	216 69
Mills.....	887 20	749 85	1,464	907 68	20 48	.....
Mitchell.....	.....	.....	1,101	682 62	682 62	.....
Monona.....	.....	.....	240	148 80	148 80	.....
Montgomery.....	464 73	451 78	433	268 46	.....	196 27
Monroe.....	709 65	847 81	3,610	2,238 20	1,528 55	.....
Muscataine.....	1,082 30	891 24	5,168	3,204 16	2,121 86	.....
Page.....	1,298 68	1,214 70	1,311	812 82	.....	485 86
Polk.....	2,068 49	1,366 64	4,047	2,509 14	440 65	.....
Pottawattamie.....	.....	.....	1,525	945 50	945 50	.....
Poweshiek.....	2,781 58	3,409 96	1,866	1,156 92	.....	1,624 66
Ringgold.....	1,608 74	894 92	858	531 96	.....	1,076 78
Scott.....	1,964 15	609 50	7,638	4,735 56	2,771 41	.....
Shelby.....	.....	.....	248	153 76	153 76	.....
Story.....	1,059 11	1,405 35	1,363	845 06	.....	214 05
Sac.....	.....	.....	138	85 56	85 56	.....
Tama.....	2,361 25	2,547 50	1,850	1,147 00	.....	1,214 25

STATEMENT "F."—CONTINUED.

SHOWING THE APPORTIONMENT OF THE INTEREST OF THE SCHOOL FUND, AS MADE ON THE 17TH DAY OF MARCH, 1859.

COUNTIES.	Amount Reported	Am't Delinquent.	Number of Children.	Amount Appropriated.	Amount of Warrants in State Revenue.	Excess payable to State Treasury.
Taylor	151 36	55 65	1,234	765 08	613 72	.....
Union	615 13	814 74	724	448 88	.....	166 25
Van Buren	2,260 54	719 79	7,098	4,400 76	2,140 22	.....
Wapello	1,987 80	480 73	6,087	3,773 94	1,786 14	.....
Warren	1,633 74	701 56	3,590	2,225 80	592 06	.....
Washington	1,258 76	564 77	5,173	3,207 26	1,948 50	.....
Wayne	2,245 93	1,686 08	2,163	1,341 06	.....	904 87
Webster	1,213 14	1,442 66	1,094	634 88	.....	578 26
Winnebago	3,026 69	2,619 30	4,114	2,550 68	.....	476 01
Woodbury	63 02	76 25	248	153 76	90 74	.....
Wright	139 66	272 28	192	119 04	.....	20 62
Worth .....	.....	.....	148	91 76	91 76	.....
Winnebago .....	.....	.....	44	27 28	27 28	.....
Total reported from counties	116,375 24	95,294 74	.....	.....	.....	.....
Interest on five per cent Fund loans, by Eads	1,611 60	26,490 24	.....	.....	.....	1,611 60
Interest on State loans	27,047 90	.....	.....	.....	.....	27,047 90
Totals	\$145,034 74	\$121,784 98	233,927	\$145,034 74	\$54,392 70	54,392 70

44

In addition to the foregoing, there were warrants issued in lieu of warrants of Superintendent Public Instruction, not redeemed by the counties on which drawn, and returned to this office and cancelled, as follows:

To Marion County

To Franklin County

Making

The amount of interest due the School Fund on State loans, January 1st, 1859, was

Of which there was included in apportionment in March last

Add amount to Marion and Franklin counties, drawn as above

Leaving a balance undrawn

45

STATEMENT "G."—CONTINUED.

23D—STATEMENT "G."

Showing the aggregate Permanent School Fund of the State, and how distributed on the 31st day of October, 1859.

COUNTIES.	AM'T OF FUND.	COUNTIES.	AM'T OF FUND.
Adair.....	\$ 5,471 63	Harrison.....	\$13,129 47
Adams.....	5,337 69	Hardin.....	15,042 10
Alamakee.....	103,590 87	Henry.....	29,524 84
Appanoose.....	20,031 30	Howard.....	26,711 47
Audubon.....	4,981 83	Humboldt.....	1,432 37
Benton.....	41,533 98	Iowa.....	66,386 50
Blackhawk.....	39,589 18	Jackson.....	29,102 43
Boone.....	15,663 08	Jasper.....	20,465 89
Bremer.....	42,777 95	Jefferson.....	25,046 91
Butler.....	13,422 81	Johnson.....	32,808 90
Buchanan.....	15,496 22	Jones.....	57,738 13
Calhoun.....	224 45	Keokuk.....	21,235 04
Carroll.....	1,436 43	Kossuth.....	10,753 88
Cass.....	1,534 00	Lee.....	51,275 86
Cedar.....	48,265 43	Linn.....	41,916 15
Cerro Gordo.....	6,725 59	Louisa.....	18,011 25
Chickasaw.....	18,509 39	Lucas.....	18,450 79
Clarke.....	29,840 28	Madison.....	24,931 90
Clayton.....	52,674 91	Mahaska.....	32,838 01
Clinton.....	44,284 10	Marion.....	26,653 20
Crawford.....	7,502 44	Marshall.....	21,779 78
Dallas.....	31,706 49	Mills.....	17,028 10
Davis.....	26,985 28	Mitchell.....	12,855 70
Decatur.....	69,486 58	Monona.....	194 61
Delaware.....	31,882 29	Monroe.....	14,975 68
Des Moines.....	not reported.	Montgomery.....	9,965 16
Dubuque.....	48,721 17	Muscatine.....	24,661 89
Fayette.....	71,478 50	Page.....	24,701 55
Floyd.....	25,829 02	Polk.....	28,839 42
Franklin.....	2,806 22	Pottawattamie.....	4,999 67
Fremont.....	6,257 30	Poweshiek.....	59,850 50
Greene.....	6,042 78	Ringgold.....	24,274 15
Grundy.....	819 44	Scott.....	40,504 00
Guthrie.....	8,514 08	Shelby.....	1,723 16
Hamilton.....	19,301 38	Sac.....	572 43

COUNTIES.	AM'T OF FUND.	COUNTIES.	AM'T OF FUND.
Story.....	22,951 21	Washington.....	33,163 00
Tama.....	42,414 80	Wayne.....	53,862 50
Taylor.....	3,913 50	Webster.....	24,836 53
Union.....	14,289 39	Winnesheik.....	51,345 20
Van Buren.....	28,973 81	Woodbury.....	3,761 05
Wapello.....	26,485 31	Wright.....	5,030 15
Warren.....	18,547 75		
State Loans.....			122,295 75
Notes filed in this office.....			152,703 87
Balance in State Treasury apportioned to Van Buren county.....			997 00
Total.....			\$2,303,675 80

24th—STATEMENT "H."

Showing the makers' names, dates, and amounts unpaid, of notes filed in this office, belonging to the School Fund, with the amount of interest on each note, since given, and amount still delinquent on each.

MAKERS.	DATE.	TIME.	AM'T OF NOTE.	INT'ST PAID.	INT. DELINQ.
James D. Eads.....	Aug. 19, 1856	5 years	20,000 00	.....	4,738 88
A. T. Walling & Co.....	Oct. 8, 1856	5 years	2,000 00	46 12	400 00
A. T. Walling.....	April 4, 1856	5 years	4,900 00	1,666 49	1,021 32
A. T. Walling.....	May 12, 1856	5 years	5,100 00		
L. J. Zwart and B. Zwart.....	July 19, 1856	5 years	4,000 00	180 00	800 00
S. Boyles, B. Hngle and H. F. Stempel....	Nov. 19, 1856	10 years	4,000 00	45 57	800 00
E. C. Crawford, W. G. Crawford and James McCorkle.....	Aug. 13, 1856	5 years	800 00	100 89	80 00
W. A. Thurston.....	Aug. 6, 1856	5 years	1,000 00	240 55	.....
F. M. Hosselton.....	April 12, 1856	1 year	500 00	135 00	83
J. A. Williamson and W. A. Scott.....	June 26, 1856	5 years	8,300 00	422 00	1,665 04
T. J. Cannon.....	Oct. 15, 1856	5 1/2 mos	1,000 00	27 70	1,484 63
T. J. Cannon.....	Dec. 16, 1856	4 years	6,318 87		
J. M. Griffith and J. D. Cavenor.....	June 26, 1856	5 years	8,250 00	421 50	1,652 50
J. S. Hamilton and J. M. Anderson.....	July 8, 1856	5 years	1,200 00	.....	297 34
R. W. Rothrock.....	Nov. 19, 1856	10 years	2,000 00	.....	422 67
Wm. Thompson and P. C. Tiffany.....	June 16, 1856	5 years	1,000 00	265 82	.....
J. M. Anderson and S. J. Reid.....	July 12, 1856	5 years	640 00	39 22	127 65
J. A. Goodrich.....	Nov. 21, 1856	5 years	1,125 00	.....	237 20
Jester Hedge and Jas. D. Cavenor.....	July 1, 1856	5 years	1,000 00	100 00	150 00
Jos. B. Dorr and Jas. Dorr.....	Aug. 28, 1856	5 years	4,000 00	136 65	800 00
Laurin Dewey.....	July 11, 1856	5 years	2,000 00	94 46	400 00

45

J. K. Hornish and J. M. Hiatt.....	July 18, 1856	5 years	2,000 00	92 00	400 00
Jos. B. Stewart and T. A. Walker.....	July 1, 1856	5 years	8,000 00	2,052 78	.....
W. A. Scott and J. A. Williamson.....	June 26, 1856	5 years	8,300 00	426 37	1,660 00
J. D. Cavenor and J. M. Griffith.....	June 26, 1856	5 years	4,125 00	211 98	825 00
J. D. Cavenor and J. M. Griffith.....	June 26, 1856	5 years	4,125 00	211 92	825 05
J. H. Stanton and Alex. Shaw.....	June 27, 1856	5 years	2,000 00	101 66	400 55
Alex. Shaw and J. H. Stanton.....	June 27, 1856	5 years	3,000 00	152 50	600 83
S. J. Reid and H. T. Reid.....	July 12, 1856	5 years	680 00	100 10	68 00
J. M. Anderson and S. J. Reid.....	July 12, 1856	5 years	640 00	94 23	64 00
J. M. Reid and H. T. Reid.....	July 8, 1856	5 years	10,000 00	980 55	1,497 93
Jairus E. Neal.....	July 12, 1856	5 years	5,000 00	1,234 75	.....
Thos. K. Brooks and J. A. Williamson.....	June 27, 1856	5 years	4,000 00	200 44	804 00
E. J. Toof.....	Aug. 20, 1856	5 years	800 00	295 71	.....
E. J. Toof.....	Aug. 20, 1856	5 years	450 00		
B. Hugel.....	Nov. 18, 1856	5 years	1,000 00	211 94	.....
W. H. Leech and Robert McFarland.....	Nov. 19, 1856	10 years	3,000 00	33 33	601 67
W. H. Leech.....	Nov. 20, 1856	10 years	3,000 00	33 33	600 83
George S. Hampton.....	July 12, 1856	5 years	5,000 00	.....	1,234 68
Sylvester, Harrison and Bro.....	Oct. 17, 1856	5 years	2,100 00	44 25	418 90
Geo. Andrews and R. H. Kelley.....	May 8, 1856	1 year	1,250 00	.....	330 89
W. J. Gilbert.....	May 6, 1856	2 years	600 00	.....	159 00
W. H. White.....	June 17, 1856	1 year	500 00	50 00	77 50
H. T. King and W. White.....	June 18, 1856	1 year	500 00	50 00	77 50
E. W. Lake, to D. Gillis.....	Nov. 5, 1855	5 mon's	1,000 00	.....	266 67
Thomas Snyder.....	Jan. 2, 1857	4 years	1,500 00	.....	299 18
Benj. Grossman and J. E. Marsell.....	June 3, 1857	4 1/2 years	1,000 00	Interest from January 1857.	200 00

49

Totals \$152,703 87 \$10,409 81 \$26,490 24

25TH—SCHOOL FUND—REMARKS.

Statement "G" shows the amount of principal of this fund in each county, as nearly as can be determined from the settlement sheets received at this office. Some of these sheets are explicit, and when such is the case, the amounts are doubtless correct; but, in many cases, the sheets are of such a character as to leave doubts as to whether items are a part of the Permanent or the Temporary Fund. In some instances the amount of 5 per cent Fund reported does not agree with the amount received by the county, as shown by the receipts filed in this office. This difference may arise in some cases from the payment of salaries and contingent expenses of School Fund Commissioners, out of this Fund, to the amount of \$7,032.24 during Mr. Benton's term of office as Superintendent of Public Instruction. (See his printed Report of June, 1854.) Some of these balance sheets show credits for money stolen or robbed from the office, and other credits of doubtful character. Others do not show a proper balance, or do not show the balance at settlement to have been delivered to the County Treasurer; while in other cases the sheets show a balance due the Ex-Commissioner.

County Judges should be by law required to certify to this office, at each settlement with the County Treasurer, all additions to the Permanent School Fund of the county arising from sale of School Lands or other sources, specifying from what source (except the 5 per cent fund distributed by the State Treasurer, for which this office receives a voucher from him.) This would enable this office to keep the proper sum charged up to the Treasurer of each county, and show the amount of permanent fund belonging to the State.

The law of 1858, providing for a settlement with the School Fund Commissioners, does not definitely determine what office or officers shall fix their compensation for salary from April 1, to Oct. 1, 1858. In some instances these allowances were made by the District Clerk, Prosecuting Attorney, and Sheriff of the county, and approved by the Superintendent of Public Instruction, and retained by the Commissioner at settlement. In others such action was not had, and the Commissioner did not so retain his compensation; and his salary for the six months remains unpaid. It is questionable whether after the passage of the law of 1858, the county officers above mentioned, together with the Superintendent of Public Instruction, were authorized to fix such salaries as pro-

vided by the Code; or whether, under the Constitution and said law, that duty did not devolve upon this office. As they had exercised such authority, and it was approved by the Attorney General, I have not taken any action in the matter, believing that if the authority is by law in this office, it is here by virtue of the Constitution and Acts of 1858; and that it dates from the taking effect of the latter, and not from any action of the Board of Education at a subsequent day. Consequently, if the Auditor had authority over the subject subsequently to the action of the Board of Education, he had such authority previously thereto, and not the Superintendent of Public Instruction; and that therefore the allowances made by the latter would in that case require re-examination and approval. Otherwise, if the Superintendent of Public Instruction had authority over the matter prior to the action of the Board, such authority must, by its action, have passed to the Secretary of said Board, or have passed beyond the jurisdiction of any State officer. The Auditor's authority being quite doubtful, and the amounts allowed and retained by the Commissioners, and the claims for salary remaining unpaid being many of them apparently too large, it was thought better to await the action of the Legislature upon the subject.

In several counties the principal or permanent fund needs some examination, and it would probably be well to authorize some officer or officers to settle and adjust all the matters in relation to this fund, both permanent and temporary; and also the matter of salaries in the several counties where necessary. I would suggest, as a suitable officer for this duty, the Secretary of the Board of Education. The duties of his position require him to visit different portions of the State, and this work can only be properly executed by visiting the counties and a thorough examination of their books, and comparison of them with the books and documents of the several State Officers relative to the subject.

Statement "F" shows the apportionment of interest in March last. It will be seen from this table that a very large proportion of the interest on the funds loaned out is delinquent. This may be in part accounted for by the unusual stringency of the times for the past two years, embarrassing so many, and rendering it difficult for them to meet their pecuniary engagements. It is, however, worthy of consideration, whether the penalty of the law is sufficient to induce promptness in this matter in ordinary times.

Individuals borrowing the fund should consider it a sacred duty to be prompt in payment of interest thereon; as a few days' delay after the time required by law for such payment, deprives the youth of the State of the benefit of said fund to the amount so unpaid. If the law should make the penalty for non-payment even more severe than it now is, there could be no just cause for complaint, and it should certainly be heavy enough to induce promptness.

The mode provided by law for apportioning the interest on the School Fund will, when officers fully understand it, operate smoothly, and be attended with much less expense than the old system of drawing on one county in favor of another in distributing as apportioned.

At the time of making the apportionment in March last, there was an accumulated interest on the State loans due the School Fund of \$28,785 35, arising from the fact that no interest on said loans had been included in the apportionments of either 1857 or 1858; and as the Commissioners' salaries as heretofore mentioned were not all paid, and it being considered probable that some of these unpaid Commissioners would have their claims adjudicated by the Courts, and that a fund would be required to meet such unpaid salaries when legally adjusted, it was thought advisable to retain in the State Treasury a sum for that purpose. The apportionment was made on the basis of 62 cents to each youth reported, which left for the purpose above mentioned, the sum of \$8,084 07. A large part of this sum was subsequently applied as follows:

In correction of error of Scott county, upon subsequent report from the County Judge	\$5,588 42
Same in Marion county.....	220 00
Same in Bremer county.....	538 20
Paid to Marion county in lien of warrants issued by Superintendent of Public Instruction, in apportionment of 1858, on Commissioner of Clark county, which said warrant was returned to this office and cancelled.	576 59
Same to Franklin county, on like order, on Commissioner of Chickasaw county.....	43 31
Leaving a balance of money so retained as interest unpaid on State loans.....	1,117 55

\$8,084 07

These corrections will account for the discrepancies between the statement "F," and those sent to the counties in March last.

As heretofore stated, \$7,032 24 of the principal or permanent School Fund, has been applied to the payment of Commissioners' salaries, and contingent expenses. From the books, it appears that the State Treasurer, in pursuance of Chap. 201, Sec. 4, Laws of 1857, apportioned interest or temporary fund to the counties, as permanent fund, to the amount of \$2,238 00; thus replacing a portion of the \$7,032 24. The difference, \$4,794 24, it would be proper to add to the permanent fund, by including that amount of interest or temporary fund, in the next apportionment of permanent fund among the counties.

There should be some officer or officers, or agent of the State, having authority to look after the interest of the State in the matter of School Fund loaned, the notes and mortgages for which are on file in this office. Circumstances may arise, making it expedient, and for the interest of the fund, to release the present mortgages, and take new ones on their property. Or, it may become necessary in some cases, to commence suit to prevent absolute loss to the State.

I would suggest that authority be given to some one of the State officers, to transmit such business, under the approval of the Census Board.

Several of those having School Funds borrowed, and their notes being in this office, have applied to me, as Auditor of State, to have the property under mortgage released, with a view to give other property as security. In some such instances, I have been assured that the change asked would make the security more reliable. Upon consulting with the Attorney General, he gave the opinion that the Auditor did not possess the requisite authority to act in the premises, and hence nothing was done with the applications.

The State is required to reimburse the School Fund for all losses thereto, whether from defaulting officers or other causes. These several counties now have portions of this Fund in their hands, and under the control of their officers. These officers are selected or elected by the people of the county, and the counties should be made liable to the Fund for any loss thereto from defalcation or mismanagement of the funds on the part of their officers. This principal was applied to the revenue in the Acts of the last session,

and appears to be a good one; and its application would have a tendency to induce care in the selection of capable and honest officers, by the people of the respective counties.

Chapter 158, section 16, of Acts of 1858, provides, that if interest on School Fund is not paid at the end of six months after it becomes due, it shall be the duty of the County Treasurer to report the name of the delinquent to the District Attorney, who shall immediately commence suit for the collection of the said interest. Under this provision, and others requiring suits to be commenced against delinquents and defaulters to the School Fund, costs accrue, for the payment of which the law does not provide. These costs will ultimately be paid by the defendants; but in case of non-residents, and consequent order for publication of notice, and in some other cases, it is necessary to advance fees, or that they be paid before the termination of the suit, to secure progress in the same. It is worthy of consideration whether it would not be advisable to provide by law, that such expenses, as are required to be advanced, be paid from the temporary School Fund in the hands of the County Treasurer, and that upon the termination of the case and collection of the judgment, the said fund be reimbursed from the fees collected from the defendants.

It would induce greater promptness in the payment of interest on School Fund, if the law were so amended that the mortgages taken to secure the same, could be foreclosed, and both principal and interest collected upon failure to pay either at the time it becomes due, or within a given time thereafter; and a provision of similar effect in regard to contracts on sales of School lands.

In view of the large proportion of interest delinquent, and the unsatisfactory, and in some instances, insecure and unsettled condition of the Fund; it is very desirable that some measures should be adopted to secure more promptness in the payment of interest, and more safety and certainty as to security of the principal.

J. W. CATTELL,

Auditor of State.