

State Bonds, the interest would be paid promptly semi-annually, and the amount of our apportionments of School Fund interest would be largely increased. The State Treasurer has invested \$97,971.45 of this fund in U. S. Bonds. \$20,000, of this amount has netted the School Fund about 11 per cent. interest per annum, and the balance of the investment is in Bonds yielding 7 3.10 per cent. interest.

This simple statement of facts will I think convince every man having the interest of this fund at heart, of the necessity of passing some law calling in this Fund as fast as it accumulates in the County Treasuries.

I would suggest that Section 2, of Chapter 118, Acts 10th General Assembly, be amended so as to make it the duty of County Treasurers, whenever the amount on hands exceeds \$1000 to transmit it to the State Treasurer.

Section 1, Chapter 148, Acts 9th General Assembly, approved April 8, 1862, makes counties liable for all losses upon loans of the Fund made after the passage of this Act. In connection with this I would call your attention to the fact, that the Auditor's Report of 1861, compared with his report of 1863, shows a deficiency or decrease in this fund of \$52,379.38. This decrease is not accounted for in any manner. Would it not be advisable to authorize some competent person to visit those counties where large deficiencies exist, and investigate their School Fund accounts, from the time they received this fund, up to date of the passage of the above act?

This agent should be empowered to bring suit for all deficiencies if thought best, and at the same time ascertain definitely all losses to this fund.

All of which is respectfully submitted.

JNO. A. ELLIOTT, Auditor of State.

[NOTE.—DELINQUENT COUNTY TREASURERS.—Since making out my Report, I have received from the Clerk of the Board of Supervisors of Dubuque County a report of Ex-Treasurer Stewart's account and find the same correctly adjusted, and passed to said Stewart's account, as his own successor in office, and at the same time received the report of County Treasurer Stewart's account up to June, 1865, showing the same to be correct and properly balanced.

In justice to County Treasurers, I would say, that it is the duty of the Board of Supervisors at their regular meetings in January and June of each year to make settlements with the County Treasurer and report the result of the same to this office. This duty is frequently neglected by the Supervisors, and consequently a balance may appear on our Books against a County Treasurer, which their report if made, would show to have been correctly adjusted.

JNO. A. ELLIOTT, Auditor of State.]

REPORT

OF THE

TREASURER OF STATE,

TO THE

GOVERNOR OF THE STATE OF IOWA.

NOVEMBER 4, 1865.

DES MOINES:
F. W. PALMER, STATE PRINTER
1865.

REPORT

STATE OF IOWA, TREASURER'S OFFICE, }
NOVEMBER, 4, 1865. }

To His Excellency, Wm. M. Stone, Governor of Iowa :—

In pursuance of the requirements of Section 89, Chapter 8, of the Revision of 1860, I have the honor to lay before you a report of the receipts and disbursements of this office for the two fiscal years commencing November 2d, 1863, and ending November 4th, 1865. In which are included statements of the General Revenue of the State, the War and Defense Fund, the Temporary School Fund, the Permanent School Fund, received from County Treasurers and other sources. Also, a statement of the taxes collected of Railroad Companies, under the provisions of Section 16, Chapter 173, of the Laws of the Ninth General Assembly, and the disbursements of the same. Also, a statement of the disbursements of the Treasurer's Contingent Fund.

The total amount of General Revenue received during the period above mentioned, including "Balance in Treasury" at last report is..... \$909,907 40
Paid out on Auditor's warrants drawn
on said fund 732,818 07
On War and Defense Fund warrants... 152,001 65
Balance in Treasury at this date 25,087 68—909,907 40

The total receipts on account of the War and Defense Fund have been \$55,264 90, all of which has been paid out in redemption of Auditor's warrants drawn upon that fund.

There has been received of the Temporary School Fund, including interest on notes and bonds, \$26,066 86, all of which has been disbursed as per Auditor's orders.

There has been received of the Permanent School Fund from County Treasurers, under the provisions of Sec. 2, Chap. 118, of

the Laws of the Tenth General Assembly, and from school fund notes, payable at this office, the sum of \$99,449 18, all of which has been invested in U. S. bonds, except \$446 42, apportioned and paid to Jefferson County prior to the passage of said act.

The total amount of taxes collected from Railroad Companies is \$40,751 40, one-half of which has been paid over to the several Counties entitled thereto, and the balance transferred to General Revenue, and is included in the above total of revenue.

Respectfully submitted,

WM. H. HOLMES, State Treasurer.

WM. H. HOLMES in account with the State of Iowa, from November 2d, 1863, to November 4th, 1865, inclusive.

GENERAL REVENUE.

1863.		
Nov. 2.	To balance in Treasury.....	\$199,758 24
1864.		
Mar. 5.	To amount received during quarter ending this day	116,530 99—316,289 23
	CR.	
Mar. 5.	By Auditor's warrants redeemed	104,958 66
Mar. 5.	By interest allowed on same	285 48
Mar. 5.	By balance to next quarter	211,045 09—316,289 23
Mar. 7.	To balance brought forward	211,045 09
June 4.	To amount received during quarter ending this day	195,908 88—406,953 97
	CR.	
June 4.	By Auditor's warrants redeemed.....	123,673 30
June 4.	By interest allowed on same.....	49 23
June 4.	By balance to next quarter	283,231 44—406,953 97
June 6.	To balance brought forward.....	283,231 44
Sept. 3.	To amount received during quarter ending this day	83,775 54—367,006 98
	CR.	
Sept. 3.	By Auditor's warrants redeemed	103,556 14
Sept. 3.	By interest allowed on same	16 27
Sept. 3.	By balance to next quarter	263,434 57—367,006 98
Sept. 5.	To balance brought forward	263,434 57
Nov. 5.	To amount received during quarter ending this day	52,650 21—316,084 78
	CR.	
Nov. 5.	By warrants redeemed	45,534 47
Nov. 5.	By interest allowed on same	993 79
Nov. 5.	By balance to next quarter.....	269,556 52—316,084 78
Nov. 7.	To balance brought forward	269,556 52
Dec. 31.	To amount received during quarter ending this day	35,492 97—305,049 49
	CR.	
Dec. 31.	By warrants redeemed	51,579 66
Dec. 31.	By interest allowed on same	18 88
Dec. 31.	By balance to next quarter.....	253,450 95—305,049 49
1865.		
Jan. 2.	To balance brought forward	253,450 95
Mar. 4.	To amount received during quarter ending this day	140,477 97—393,928 92
	CR.	
Mar. 4.	By warrants redeemed.....	53,101 41
Mar. 4.	By interest allowed on same	62 65
Mar. 4.	By balance to next quarter.....	340,764 86—393,928 92

STATE TREASURER'S REPORT.

GENERAL REVENUE—CONTINUED.

1865.		
Mar. 6.	To balance brought forward	\$ 340,764 86
June 3.	To amount received during quarter ending this day	125,533 93—466,298 79
	Cr.	
June 3.	By warrants redeemed	84,320 04
June 3.	By interest allowed on same	330 20
June 3.	By balance to next quarter	381,648 55—466,298 79
	Cr.	
June 5.	To balance brought forward	381,648 55
Sept. 2.	To amount received during quarter ending this day	96,955 71—478,604 26
	Cr.	
Sept. 2.	By warrants redeemed	110,186 68
Sept. 2.	By interest allowed on same	75 36
Sept. 2.	By balance to next quarter	368,342 22—478,604 26
	Cr.	
Sept. 4.	To balance brought forward	368,342 22
Nov. 4.	To amount received during quarter ending this day	21,827 10—390,169 32
	Cr.	
Nov. 4.	By warrants redeemed	54,075 85
Nov. 4.	To balance in Treasury	336,093 47—390,169 32
	RECAPITULATION.	
	Balance in Treasury, Nov. 3, 1863	199,758 24
	Total amount of receipts	869,153 30—1,068,911 54
	Total amount of disbursements	732,818 07
	Balance in Treasury	336,093 47—1,068,911 54

NOTE.—From the above balance in Treasury should be taken the amount of War and Defense Fund overdrawn, \$311,005 79, which leaves an actual balance in Treasury of \$35,867 68.

STATE TREASURER'S REPORT.

WM. H. HOLMES in account with the State of Iowa, from November 2d, 1863, to November 4th, 1865, inclusive.

WAR AND DEFENSE FUND.

1864.		
Mar. 5.	To amount received during quarter ending this day	14,197 15
Mar. 5.	To balance overdrawn from General Revenue	162,690 17—176,887 32
	Cr.	
Mar. 5.	By Auditor's warrants redeemed	17,430 63
Mar. 5.	By interest allowed on same	235 27
Mar. 5.	By re-issued Auditor's warrants redeemed	217 28
1863.		
Nov. 2.	By balance overdrawn from last quarter	159,004 14—176,887 32
	1865.	
June 4.	To amount received during quarter ending this day	11,657 48
June 4.	To balance overdrawn from General Revenue	215,903 86—227,561 34
	Cr.	
June 4.	By Auditor's warrants redeemed	63,110 91
June 4.	By interest allowed on same	1,755 26
June 4.	By re-issued Auditor's warrants redeemed	5 00
Mar. 7.	By balance overdrawn from last quarter	162,690 17—227,561 34
	1864.	
Sept. 3.	To amount received during quarter ending this day	6,756 21
Sept. 3.	To balance overdrawn from General Revenue	269,197 84—275,954 05
	Cr.	
Sept. 3.	By Auditor's warrants redeemed	59,231 43
Sept. 3.	By interest allowed on same	818 76
June 6.	By balance overdrawn from last quarter	215,903 86—275,954 05
	1864.	
Nov. 5.	To amount received during quarter ending this day	5,173 47
Nov. 5.	To balance overdrawn from General Revenue	269,708 24—274,881 71
	Cr.	
Nov. 5.	By Auditor's warrants redeemed	5,660 99
Nov. 5.	By interest allowed on same	21 88
Sept. 5.	By balance overdrawn from last quarter	269,197 84—274,881 71
	1865.	
Dec. 31.	To amount received during quarter ending this day	3,851 85
Dec. 31.	To balance overdrawn from General Revenue	270,425 23—274,277 08
	Cr.	
Dec. 31.	By Auditor's warrants redeemed	4,491 95
Dec. 31.	By interest allowed on same	76 89
Nov. 7.	By balance overdrawn from last quarter	269,708 24—274,277 08

WAR AND DEFENSE FUND—CONTINUED.

1865.			
Mar. 4.	To amount received during quarter ending this day	8,311 49	
Mar. 4.	To balance overdrawn from General Revenue	270,269 35	—278,580 84
	CR.		
Mar. 4.	By Auditor's warrants redeemed	\$ 8,086 86	
Mar. 4.	By interest allowed on same	68 75	
Jan. 2.	By balance overdrawn from last quarter	270,425 23	—278,580 84
June 3.	To amount received during quarter ending this day	2,677 64	
June 3.	To balance overdrawn from General Revenue	299,505 46	—302,183 10
	CR.		
June 3.	By Auditor's warrants redeemed	31,675 64	
June 3.	By interest allowed on same	238 11	
Mar. 6.	By balance overdrawn from last quarter	270,269 35	—302,183 10
Sept. 2.	To amount received during quarter ending this day	2,475 61	
Sept. 2.	To balance overdrawn from General Revenue	305,153 00	—307,628 61
	CR.		
Sept. 2.	By Auditor's warrants redeemed	7,956 93	
Sept. 2.	By interest allowed on same	166 22	
June 5.	By balance overdrawn from last quarter	299,505 46	—307,628 61
Nov. 4.	To amount received during quarter ending this day	165 00	
Nov. 4.	To balance overdrawn from General Revenue	311,005 79	—311,170 79
	CR.		
Nov. 4.	By Auditor's warrants redeemed	6,013 39	
Nov. 4.	By interest allowed on same	4 40	
Sept. 4.	By balance overdrawn from last quarter	305,153 00	—311,170 79
RECAPITULATION.			
	Total amount of receipts	55,264 90	
	Amount overdrawn from General Revenue	311,005 79	—366,270 69
	Total amount of warrants redeemed	207,266 55	
	Amount overdrawn from General Revenue at last report	159,004 14	—366,270 69

W. H. HOLMES in account with the Temporary School Fund from November 2d, 1863, to November 4th, 1865, inclusive.

TEMPORARY SCHOOL FUND.

1864.			
Mar. 9.	To amount received from State Loan	9,242 50	
Apr. 30.	To amount received from J. B. Stewart	1,000 00	
Dec. 19.	To amount received from J. B. Stewart	1,762 54	
1865.			
Jan. 10.	To amount received from Laurien Dewey	960 00	
Feb. 18.	To amount received from Laurien Dewey	9 55	
Mar. 1.	To amount received from Jester Hedge	460 00	
Mar. 13.	To amount received from State Loan	8,172 58	
Aug. 2.	To amount received from J. Tracy, District Attorney, on note of J. M. Anderson	300 00	
Sept. 7.	To amount received from State Loan	1,794 49	—23,701 66
	CR.		
1864.			
Mar. 9.	By amount transferred to General Revenue	9,242 50	
Sept. 12.	By amount transferred to General Revenue	46 36	
1865.			
Mar. 13.	By amount transferred to General Revenue	12,318 31	
Sept. 7.	By amount transferred to General Revenue	2,094 49	—23,701 66

STATE TREASURER'S REPORT.

WM. H. HOLMES in account with School Fund Interest United States Bonds from November 2d, 1863, to November 4th, 1865, inclusive.

SCHOOL FUND INTEREST UNITED STATES BONDS.

1864.			
Dec. 13.	To amount received from 6 per cent. Coupon Bonds of 1881.....	1,386 00	
1865.			
Mar. 4.	To amount received from Seven Thirty Bonds.	139 20	
July 6.	To amount received from 6 per cent. Coupon Bonds of 1881.....	840 00—	2,365 20
1864.	Chg.		
Dec. 13.	By Express charges to New York.....	4 20	
1865.			
Mar. 13.	By amount transferred to General Revenue....	1,521 00	
July 6.	By Express charges to New York.....	3 00	
Sept. 7.	By amount transferred to General Revenue....	837 00—	2,365 20

NOTE.—The Auditor's Report of Temporary School Fund includes the last two accounts as here given.

STATE TREASURER'S REPORT.

WM. H. HOLMES in account with the Permanent School Fund, from November 2d, 1863, to November 4th, 1865, inclusive.

PERMANENT SCHOOL FUND.

1863.			
Nov. 2.	To balance in Treasury.....		\$ 1,142 94
1864.			
June 13.	To amount received from Dallas County.....		3,000 00
June 17.	To amount received from J. B. Stewart.....		2,000 00
July 6.	To amount received from Van Buren County..		6,000 00
July 26.	To amount received from Muscatine Branch State Bank.....		2,000 00
Aug. 9.	To amount received from Henry County.....		5,000 00
Sept. 3.	To amount received from First National Bank of McGregor.....		6,000 00
Sept. 21.	To amount received from Henry County.....		3,000 00
Oct. 6.	To amount received from Madison County.....		1,000 00
Oct. 21.	To amount received from Madison County.....		1,355 50
Dec. 19.	To amount received from J. B. Stewart.....		6,000 00
1865.			
Jan. 5.	To amount received from Dallas County.....		7,000 00
Jan. 10.	To amount received from Laurien Dewey.....		540 00
Jan. 11.	To amount received from Madison County.....		2,523 60
Feb. 18.	To amount received from Laurien Dewey.....		1,460 00
Mar. 1.	To amount received from Jester Hedge.....		1,000 00
Apr. 3.	To amount received from J. Tracy, District Attorney, on note of Anderson & Reid.....		300 00
May 9.	To amount received from Lee County.....		10,000 00
June 13.	To amount received from Van Buren County..		4,638 55
June 13.	To amount received from Henry County.....		5,000 00
June 14.	To amount received from Delaware County.....		2,000 00
July 3.	To amount received from Keokuk County.....		4,000 00
July 6.	To amount received from Poweshiek County..		3,982 00
July 13.	To amount received from Linn county.....		6,000 00
July 21.	To amount received from Poweshiek County..		18 00
Aug. 2.	To amount received from J. Tracy, District Attorney, on Eads' sureties.....		5,000 00
Aug. 10.	To amount received from Cedar County.....		4,500 00
Oct. 6.	To amount received from National State Bank of Dubuque.....		3,491 25
Oct. 30.	To amount received from First National Bank of McGregor.....		1,496 25
Nov. 4.	To amount to balance.....		1 49—
1864.	Chg.		
Feb. 19.	By amount paid Jefferson County.....		446 42
Aug. 31.	By \$20,000 U. S. 6 per cent. coupon bonds, 5-81 at 106½ per cent.....		21,275 00
Aug. 31.	By ¼ per cent. commission paid in New York..		25 00
Aug. 31.	By express charges from New York.....		8 00
1865.			
Mar. 4.	By U. S. seven-thirty bonds.....		24,000 00
Apr. 8.	By U. S. seven-thirty bonds.....		3,200 00
May 9.	By U. S. seven-thirty bonds.....		10,000 00
June 24.	By U. S. seven-thirty bonds.....		13,000 00
July 21.	By U. S. seven-thirty bonds.....		13,000 00
Aug. 2.	By U. S. seven-thirty bonds.....		5,000 00
Aug. 10.	By U. S. seven thirty bonds.....		4,500 00
Oct. 6.	By U. S. seven-thirty bonds.....		3,500 00
Oct. 30.	By U. S. seven-thirty bonds.....		1,496 25—
			99,450 67

WM. H. HOLMES in account with the Rail Road Tax from November 2d, 1863, to November 4th, 1865, inclusive.

RAIL ROAD TAX OF 1863.

1864.			
Feb. 13.	To amount received from Cedar Rapids & Missouri River Railroad Co.	1,030 62	
Feb. 15.	To amount received from Burlington & Missouri River Railroad Co.	3,023 14	
Feb. 16.	To amount received from Dubuque & Sioux City Railroad Co.	2,750 96	
Feb. 24.	To amount received from Mississippi & Missouri River Railroad Co.	3,486 08	
Feb. 25.	To amount received from Chicago, Iowa & Nebraska Railroad Co.	2,364 00	
Mar. 3.	To amount received from Dubuque South Western Railroad Co.	361 28	
Mar. 9.	To amount received from Keokuk, Ft. Des Moines & Minnesota Railroad Co.	2,270 24	
Mar. 14.	To amount received from Keokuk, Mt. Pleasant & Muscatine Railroad Co.	392 08	
Mar. 14.	To amount received from Ft. Madison & Keokuk Railway & Trans. Co.	35 44	15,713 84
	Cr.		
	By amounts apportioned to Counties, and paid as follows:		
Apr. 6.	By amount paid to Iowa Co.	268 15	
Apr. 6.	By amount paid to Muscatine Co.	547 50	
Apr. 7.	By amount paid to Scott Co.	145 24	
Apr. 8.	By amount paid to Des Moines Co.	342 63	
Apr. 11.	By amount paid to Clinton Co.	547 75	
Apr. 11.	By amount paid to Marshall Co.	138 25	
Apr. 11.	By amount paid to Tama Co.	157 10	
Apr. 11.	By amount paid to Jones Co.	84 00	
Apr. 11.	By amount paid to Cedar Co.	427 40	
Apr. 11.	By amount paid to Dubuque Co.	459 30	
Apr. 11.	By amount paid to Delaware Co.	377 44	
Apr. 11.	By amount paid to Johnson Co.	301 75	
Apr. 13.	By amount paid to Black Hawk Co.	257 94	
Apr. 13.	By amount paid to Powshehek Co.	290 45	
Apr. 13.	By amount paid to Linn Co.	370 38	
Apr. 13.	By amount paid to Benton Co.	157 10	
Apr. 18.	By amount paid to Buchanan Co.	343 82	
May 13.	By amount paid to Henry Co.	382 44	
May 30.	By amount paid to Washington Co.	123 90	
June 18.	By amount paid to Van Buren Co.	428 82	
June 21.	By amount paid to Lee Co.	539 58	
June 21.	By amount paid to Wapello Co.	652 98	
Oct. 18.	By amount paid to Jefferson Co.	524 00	
	By amount transferred to General Revenue.	7,856 02	15,713 84

WM. H. HOLMES in account with the Railroad Tax, from November 3d, 1863, to November 4th, 1865, inclusive.

RAILROAD TAX OF 1864.

1865.			
Jan. 24.	To amount received from Burlington & Missouri River Railroad.		\$3,902 37
Feb. 1.	To amount received from Chicago, Iowa & Nebraska Railroad.	4,258 60	
Feb. 1.	To amount received from Cedar Rapids & Missouri River Railroad.	2,261 89	
Feb. 2.	To amount received from Dubuque & Sioux City Railroad.	3,982 38	
Feb. 2.	To amount received from Keokuk, Fort Des Moines and Minnesota Railroad.	535 39	
Feb. 15.	To amount received from Mississippi & Missouri Railroad.	6,032 09	
Feb. 16.	To amount received from Dubuque & Southwestern Railroad.	636 30	
Feb. 16.	To amount received from Des Moines Valley Railroad.	2,648 57	
June 30.	To amount received from Keokuk, Mt. Pleasant & M. Railroad.	680 00	\$25,037 59
	Cr.		
Apr. 12.	By cash paid Van Buren County.	474 78	
Apr. 12.	By cash paid Jefferson County.	676 25	
Apr. 12.	By cash paid Wapello County.	771 15	
Apr. 12.	By cash paid Des Moines County.	442 28	
Apr. 13.	By cash paid Muscatine County.	944 30	
Apr. 13.	By cash paid Johnson County.	520 25	
Apr. 13.	By cash paid Iowa County.	462 55	
Apr. 14.	By cash paid Henry County.	494 30	
Apr. 14.	By cash paid Dubuque County.	668 58	
Apr. 14.	By cash paid Delaware County.	547 22	
Apr. 14.	By cash paid Mahaska County.	300 30	
Apr. 14.	By cash paid Scott County.	260 15	
Apr. 17.	By cash paid Lee County.	679 52	
Apr. 18.	By cash paid Marion County.	35 00	
Apr. 18.	By cash paid Jones County.	123 55	
Apr. 19.	By cash paid Powshehek County.	501 10	
Apr. 19.	By cash paid Blackhawk County.	373 35	
Apr. 21.	By cash paid Washington County.	211 99	
Apr. 24.	By cash paid Buchanan County.	497 79	
May 26.	By cash paid Marshall County.	316 55	
May 27.	By cash paid Linn County.	713 93	
May 29.	By cash paid Cedar County.	784 87	
May 29.	By cash paid Clinton County.	986 75	
May 29.	By cash paid Benton County.	304 40	
May 30.	By cash paid Tama County.	304 40	
May 30.	By cash paid Story County.	133 90	
Nov. 4.	By amount transferred to General Revenue.	12,528 28	\$25,037 59

STATE TREASURER'S REPORT.

TREASURER'S CONTINGENT FUND.

There has been paid out of this Fund for services rendered as follows:		
1964.		
Dec. 31.	To C. P. Holmes, Deputy, one year at \$750.00 per year.	\$ 750 00
1965.		
Sept. 30	To C. P. Holmes, Deputy, 9 months, at \$1,000 per year.	750 00— 1,500 00