

REPORT

OF THE

AUDITOR OF STATE,

TO THE

ELEVENTH GENERAL ASSEMBLY

OF THE

STATE OF IOWA.

NOVEMBER 6, 1865.

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

REPORT.

STATE OF IOWA, AUDITOR'S OFFICE, }
DES MOINES, NOV. 6th, 1865. }

To the General Assembly of the State of Iowa :

I have the honor to submit herewith the following report of the business transacted in the Office of the Auditor of State, beginning November 2d, 1863, and ending November 4th, 1865, both days inclusive, containing

- 1st—Total amount of Receipts and Disbursements, and the actual amount remaining in Treasury.
- 2d—Resources of the State.
- 3d—Indebtedness of the State.
- 4th—Receipts and Disbursements of the State Revenue.
- 5th—Receipts and Disbursements of War and Defense Fund.
- 6th—Expenditures of State Revenue, and to what account charged.
- 7th—Revenue Warrants issued, redeemed and outstanding.
- 8th—War and Defense Warrants issued, redeemed and outstanding.
- 9th—War and Defense Fund.
- 10th—Disbursement of Auditor's Contingent Fund.
- 11th—Penitentiary Improvements.
- 12th—Hospital for Insane.
- 13th—Blind Asylum.
- 14th—State Library.
- 15th—State University.
- 16th—Agricultural College.
- 17th—Arsenal Building.
- 18th—Estimated Expenditures for the two ensuing years.
- 19th—Remarks on Appropriation asked for Judges of Supreme Court.
- 20th—Remarks on Estimated Contingent Fund of State Officers.

- 21st—Statement "A," Delinquent Tax due from Counties.
 22d—Remarks on settlement with County Treasurers.
 23d—Statement "B," Assessment and State Tax for 1865.
 24th—Remarks and suggestions.
 25th—Receipts and Disbursements of School Fund.
 26th—Statement "C," Permanent School Fund in Counties.
 27th—Statement "D," showing amount of Cash and Notes in hands of County Treasurers, as reported June 1st, 1865.
 28th—Amount of Permanent School Fund paid to State Treasurer by Counties.
 29th—Remarks by County Clerks on School Fund.
 30th—Eads' Loans.
 31st—Amount of Permanent School Fund, and how invested.
 32d—Statement "E," School Fund apportioned March, 1864.
 33d—Statement "F," School Fund apportioned Sept., 1864.
 34th—Statement "G," School Fund apportioned March, 1865.
 35th—Statement "H," School Fund apportioned Sept., 1865.
 36th—Statement "I," Insurance Companies.
 37th—Remarks on School Fund.

1ST—TOTAL AMOUNT OF RECEIPTS AND DISBURSEMENTS, AND THE ACTUAL AMOUNT REMAINING IN TREASURY.

1863. RECEIPTS.

Nov. 2. Balance in the Treasury of State revenue.....\$ 40,754 10

1865.

Nov. 4. Amount received on account of State revenue during the two years..... 881,808 10
 Nov. 4. Amount received on account of the War and Defense Fund during the two years. 55,264 90— 977,827 10

1865. DISBURSEMENTS.

Nov. 4. Amount paid out for redemption of Warrants, and interest and apportionment of railroad tax on account of State revenue.....\$ 745,472 87

Nov. 4. Amount paid out for redemption of Warrants and payment of interest on account of War and Defense Fund. 207,266 55— 952,739 42

Leaving balance in Treasury of State Revenue, Nov. 4, 1865..... 25,087 68

2D—RESOURCES OF THE STATE.

Balance of revenue in State Treasury.....\$ 25,087 68
 Balance of State revenue due from counties..... 286,172 68
 Balance of Insane Hospital dues, from counties 53,570 53
 Amount due from Council Bluffs Bank 1,052 78
 Tax of 1865, based on valuation..... 430,126 83
 Tax of 1866, estimated, at 2 mills 450,000 00
 Balance of Federal tax, due from counties 34,992 19
 Railroad tax, estimated, for 1866 and 1867..... 30,000 00
 Estimated balance due from U. S. Government..... 300,000 00
 Total resources\$1,611,002 87

I would estimate the interest on delinquent taxes, additional assessments, amount from peddlers' licenses, and the sale of laws, fully equal to interest on Auditor's warrants, unavailable taxes, and erroneous assessments; hence no reduction is made for any of the last named items. A levy of three mills for one year, on our present assessment, would pay our *entire indebtedness*.

3D—STATE INDEBTEDNESS.

Under Sec. 1, Chap. 134, of the Acts of the Tenth General Assembly, a bond was issued to the Permanent School Fund of the State, dated Nov. 12, 1864, drawing interest from Jan. 1, 1864, payable semi-annually on the first day of January and July, the principal payable at the pleasure of the Legislature, for \$122,295 75 *Iowa 7 per cent. bonds, payable in New York, Jan.

1, 1868, issued under Chap. 7, Acts 1858 200,000 00
 Bonds sold under Chap. 16, acts of Extra Session, 1861, for War and Defense Fund..... 300,000 00

\$622,295 75

*See Remarks and Suggestions.

AUDITOR'S REPORT.

4TH—RECEIPTS AND DISBURSEMENTS OF STATE REVENUE.

1863.

Nov. 2. To balance from last report..\$ 199,758 24

1864.

Mar. 5. To amount received during
quarter ending this day... 129,185 79— 328,944 03

CONTRA.

1864.

Feb. 29. By amount transferred to State
Treasurer, railroad tax.... 12,654 80Mar. 5. By Auditor's Warrants, re-
deemed during quarter.... 104,958 66

Mar. 5. By interest allowed on same. 285 48

Mar. 5. By balance to next quarter... 211,045 09— 328,944 03

1864.

Mar. 5. To balance brought forward. 211,045 09

June 4. To amount received during
quarter ending this day.... 195,908 88— 406,953 97

CONTRA.

June 4. By Auditor's Warrants re-
deemed during quarter.... 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

1864.

June 4. To balance brought forward. 283,231 44

Sept 3. To amount received during
quarter ending this day.... 83,775 54— 367,006 98

CONTRA.

Sept. 3. By Auditor's Warrants, re-
deemed during quarter.... 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

1864.

Sept. 3. To balance brought forward. 263,434 57

Nov. 5. To amount received during
quarter ending this day.... 52,650 21— 316,084 78

AUDITOR'S REPORT.

CONTRA.

Nov. 5. By Auditor's warrants re-
deemed during quarter... 45,534 47

Nov. 5. By interest allowed on same. 993 79

Nov. 5. Balance to next quarter..... 269,556 52— 316,084 78

1864.

Nov. 5. To balance brought forward. 269,556 52

Dec. 31. To amount received during
quarter ending this day... 35,492 97— 305,049 49

CONTRA.

Dec. 31. By Auditor's Warrants re-
deemed during quarter... 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

Dec. 31. To balance brought forward.. 253,450 95

1865.

Mar. 4. To amount received during
quarter ending this day... 140,477 97— 393,928 92

CONTRA.

1865.

Mar. 4. By Auditor's Warrants re-
deemed during quarter... 53,101 41

Mar. 4. Interest allowed on same ... 62 65

Mar. 4. By balance to next quarter .. 340,764 86— 393,928 92

1865.

Mar. 4. To balance brought forward. 340,764 86

June 3. To amount received during
quarter ending this day .. 125,533 93— 466,298 79

CONTRA.

June 3. By Auditor's Warrants re-
deemed during quarter... 84,320 04

June 3. By interest allowed on same. 330 20

June 3. Balance to next quarter..... 381,648 55— 466,298 79

1865.

June 3. To balance brought forward. 381,648 55

Sept. 2. To amount received during
quarter ending this day .. 96,955 71— 478,604 26

AUDITOR'S REPORT.

CONTRA.

Sept. 2.	By Auditor's Warrants re- deemed during quarter....	110,186 68	
Sept. 2.	By interest allowed on same.	75 36	
Sept. 2.	Balance to next quarter....	368,342 22—	478,604 26
1865.			
Sept. 2.	To balance brought forward.	368,342 22	
Nov. 4.	To amount received during quarter ending this day....	21,827 10—	390,169 32

CONTRA.

Nov. 4.	By Auditor's Warrants re- deemed during quarter...	54,075 85	
Nov. 4.	By balance.....	336,093 47—	390,169 32
1865.			
Nov. 4.	To balance brought forward.	336,093 47	

RECAPITULATION.

Balance in the Treasury, Nov. 2, 1863.....	40,754 10	
Amount of receipts during the two years.....	881,808 10—	922,562 20

CONTRA.

Auditor's Warrants redeemed	730,986 21	
Interest paid on redeemed Warrants.....	1,831 86	
Amount apportioned to sundry counties for railroad tax...	12,654 80	
Amount applied for redemp- tion of War and Defense Fund Warrants and Interest	152,001 65	
Leaving balance in Treasury, Nov. 4, 1865.....	25,087 68—	922,562 20

5TH—RECEIPTS AND DISBURSEMENTS OF WAR AND DEFENSE FUND.

1864.		
Mar. 5.	To amount received from Coun- ties for Federal tax to date .	\$14,197 15
Mar. 5.	To balance overdrawn from State Revenue.....	162,690 17—176,887 32

AUDITOR'S REPORT.

CONTRA.

1863.		
Nov. 2.	By balance overdrawn from State Revenue.....	159,004 14
1864.		
Mar. 5.	By War and Defense Warrants redeemed during quarter...	17,430 63
Mar. 5.	By interest allowed on same..	235 27
Mar. 5.	By Auditor's re-issued War and Defense warrants redeemed,	217 28—176,887 32

1864.

June 4.	To amount received from Coun- ties for Federal tax to date.	11,657 48
June 4.	To balance overdrawn from State revenue.....	215,903 86—227,561 34

CONTRA.

Mar. 5.	By balance overdrawn from State revenue.....	162,690 17
Mar. 5.	By War and Defense warrants redeemed during quarter...	63,110 91
Mar. 5.	By interest allowed on same ..	1,755 26
Mar. 5.	War and Defense (re-issued) warrants redeemed.....	5 00—227,561 34

1864.

Sept. 3.	To amount received from Coun- ties for Federal tax to date.	6,756 21
Sept. 3.	To balance overdrawn from State revenue	269,197 84—275,954 05

CONTRA.

June 4.	By balance overdrawn from State revenue.....	215,903 86
Sept. 3.	By War and Defense warrants redeemed during quarter...	59,231 43
Sept. 3.	By interest allowed on same ..	818 76—275,954 05
Nov. 5.	To amount received from Coun- ties for Federal tax to date.	5,172 47
Nov. 5.	To balance overdrawn from State revenue	269,708 24—274,880 71

CONTRA.

Sept. 3.	By balance overdrawn from State revenue.....	269,197 84
Nov. 5.	By War and Defense warrants redeemed during quarter...	5,660 99
Nov. 5.	By interest allowed on same..	21 88—274,880 71
Dec. 3.	To amount received of Jos. F. Favres, per A. Adj. Gen..	21 12
Dec. 31.	To amount received from Counties for Federal tax to date.	3,830 73
Dec. 31.	To balance overdrawn from State revenue.....	270,425 23—274,277 08

CONTRA.

Nov. 5.	By balance overdrawn from State revenue.....	269,708 24
Dec. 31.	By War and Defense warrants redeemed during quarter...	4,491 95
Dec. 31.	By interest allowed on same..	76 89—274,277 08

1865.

Mar. 4. To amount received from Counties for Federal tax to date. 8,311 49

Mar. 4. To balance overdrawn from State revenue..... 270,269 35—278,580 84

CONTRA.

Dec. 31.	By balance overdrawn from State revenue.....	270,425 23
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1865.

Mar. 4. By War and Defense warrants redeemed during quarter... 8,086 86

Mar. 4. By interest allowed on same.. 68 75—278,580 84

June 3. To amount received from Counties for Federal tax to date. 2,677 64

June 3. To balance overdrawn from State revenue..... 299,505 46—302,183 10

CONTRA.

Mar. 4.	By balance overdrawn from State revenue.....	270,269 35
June 3.	By War and Defense warrants redeemed during quarter...	31,675 64
June 3.	By interest allowed on same..	238 11—302,183 10
Sept. 2.	To amount received from Counties for Federal tax to date.	2,475 61
Sept. 2.	To balance overdrawn from State revenue.....	305,153 00—307,628 61

CONTRA.

June 3.	By balance overdrawn from State revenue.....	299,505 46
Sept. 2.	By War and Defense warrants redeemed during quarter...	7,956 93
Sept. 2.	By interest allowed on same..	166 22—307,628 61
Nov. 4.	To amount received from Counties for Federal tax to date.	165 00
Nov. 4.	To balance overdrawn from State revenue.....	311,005 79—311,170 79

CONTRA.

Sept. 2.	By balance overdrawn from State revenue.....	305,153 00
Nov. 4.	By War and Defense warrants redeemed during quarter...	6,013 39
Nov. 4.	By interest allowed on same..	4 40—311,170 79

RECAPITULATION.

Amount received for Federal tax	55,243 78
Amount received from A. A. Gen	21 12
Balance overdrawn from State revenue, Nov. 4, 1865	311,005 79—366,270 69

CONTRA.

By War and Defense warrants redeemed	203,658 73
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By interest allowed on same..	3,385 54
Re-issued War and Defense warrants redeemed.....	222 28
Balance overdrawn from State revenue, Nov. 2, 1863	159,004 14—366,270 69

GR—EXPENDITURES OF STATE REVENUE.

Showing the amount of Warrants issued, and to what account charged, and other expenditures of General Revenue during the two fiscal years just past.

ACCOUNTS.	Amount Expended.
Adjutant General's salary.....	\$ 4,009 99
Assistant Adjutant General's salary.....	2,072 18
Attorney General's salary	2,000 00
Auditor of State's salary.....	2,600 00
District Attorney's salary, 1st District.....	1,200 00
District Attorney's salary, 2d District.....	1,200 00
District Attorney's salary, 3d District.....	1,400 00
District Attorney's salary, 4th District.....	1,300 00
District Attorney's salary, 5th District.....	1,350 00
District Attorney's salary, 6th District.....	1,300 00
District Attorney's salary, 7th District.....	1,400 00
District Attorney's salary, 8th District.....	1,200 00
District Attorney's salary, 9th District.....	1,200 00
District Attorney's salary, 10th District.....	1,461 51
District Attorney's salary, 11th District.....	1,250 00
District Attorney's salary, 12th District.....	500 00
District Judge's salary, 1st District.....	2,600 00
District Judge's salary, 2d District.....	2,708 00
District Judge's salary, 3d District.....	2,708 00
District Judge's salary, 4th District.....	2,600 00
District Judge's salary, 5th District.....	2,600 33
District Judge's salary, 6th District.....	2,600 00
District Judge's salary, 7th District.....	2,707 00
District Judge's salary, 8th District.....	2,708 67
District Judge's salary, 9th District.....	2,708 00
District Judge's salary, 10th District.....	2,708 00
District Judge's salary, 11th District.....	3,032 99
District Judge's salary, 12th District.....	1,083 00

Governor's salary	6,149 00
Janitor and Night Watch	1,947 00
Register of State Land Office's salary.....	2,598 00
Secretary Agricultural College and Farm's salary....	1,173 46
Superintendent " " " " "	27 75
Secretary of State's salary	2,599 00
Superintendent of Public Instruction's salary.....	2,610 00
State Treasurer's salary.....	2,600 00
Surgeon General's salary.....	465 50
Supreme Judge's salary, Hon. R. P. Lowe	4,119 95
Supreme Judge's salary, Hon. Geo. G. Wright.....	4,004 00
Supreme Judge's salary, Hon. Jno. F. Dillon.....	3,300 00
Supreme Judge's salary, Hon. C. Baldwin	669 50
Supreme Judge's salary, Hon. C. C. Cole.....	3,000 00
Penitentiary Clerk's salary.....	1,500 00
Penitentiary Chaplain's salary.....	1,000 00
Penitentiary Physician's salary.....	731 00
Penitentiary Warden's salary.....	2,000 00
Penitentiary Deputy Warden's salary.....	1,500 00
Adjutant General's contingent fund	631 30
Attorney General's fees and mileage.....	909 82
Auditor's contingent fund.....	2,664 00
Governor's contingent fund	2,425 00
Register of State Land Office's contingent fund	1,667 63
Secretary Agricultural College's contingent fund	700 53
Secretary of State's contingent fund	1,940 50
Superintendent of Public Instruction's contingent fund	1,620 00
State Treasurer's contingent fund	1,606 67
Supreme Court's contingent fund	2,940 46
State Superintendent of Weights and Measures' salary	100 00
Extraordinary expenses, Executive Department	29,092 12
General contingent fund	10,459 46
For fuel.....	\$743 00
For arrest of fugitives from justice	818 00
For postage, Executive office	573 41
For postage, Secretary of State	866 41
For postage, Auditor of State.....	503 33
For postage, Treasurer of State.....	60 24

For postage, Register of State Land Office...	300	19
For postage, Superintendent of Public Instruction.....	407	05
For postage, Attorney General.....	21	43
For postage, Adjutant General.....	75	62
For express charges, freight, drayage, and telegraphing.....	415	38
For Capitol Building repairs.....	1,789	11
For repairing furniture.....	442	41
For canvassing election returns.....	268	00
For lights, lamps, &c.....	106	46
For carpeting, matting and window curtains.....	1,098	45
For furniture and supplies for State House.....	637	10
For labor on State House and Grounds.....	635	16
For costs in foreclosing school fund mortgages, Eads' loan.....	52	45
For ice.....	114	87
For Attorney General's services in settlement with Winterbotham and Jones.....	100	00
For insurance.....	185	50
For miscellaneous items.....	245	89
Quartermaster General's expenses.....	6,997	34
Blind Asylum, support.....	18,910	00
Deaf and Dumb Institution.....	22,145	00
Hospital for Insane, county dues.....	74,937	22
Hospital for Insane, deficiency.....	25,062	78
Hospital for Insane, Trustees' expenses.....	1,000	51
Interest on Bonds of 1858.....	28,140	00
Interest on School Fund Loans.....	19,209	57
Interest on War and Defense Bonds.....	42,188	90
Penitentiary contingent fund.....	100	00
Penitentiary, general support.....	18,961	00
Penitentiary improvements.....	28,457	00
Penitentiary, guards' pay.....	12,058	75
Agricultural Societies.....	12,811	00
Army vote.....	18,800	66
Capitol Building repairs.....	202	08
Hospital for Insane, improvements.....	12,000	00
Eighth General Assembly.....	2	00

Governor's Aids.....	1,252	99
State Library.....	3,124	02
Ninth General Assembly, papers.....	216	00
Publishing laws.....	1,002	85
Reports of Iowa.....	7,920	00
State Bank expenses.....	1,439	00
Swamp Lands.....	3,208	00
Stationery.....	29,232	46
Special Appropriations.....	6,096	58
State Binding.....	17,869	39
State Printing.....	26,397	52
Teachers' Institutes.....	6,250	00
Blind Asylum, building.....	38	50
Blind Asylum, improvements.....	5,124	90
Agricultural College Building.....	20,000	00
Tenth General Assembly, Members and Officers.....	50,519	40
Tenth General Assembly, postage.....	6,975	44
Tenth General Assembly, contingent expenses.....	959	25
Tenth General Assembly, papers.....	9,334	00
School Journal, Des Moines.....	237	50
State University, building.....	20,000	00
State University, Trustees' expenses.....	1,116	10
Hospital for Insane, arrest of patients.....	52	00
Presidential election returns.....	1,285	60
Rewards for criminals.....	550	00
Mileage, Agricultural College Board.....	1,946	70
	719,091	33
Add for warrants issued for Adjutant General's postage, and afterwards transferred to W. and D. fund.....	2,259	19
Total amount of warrants issued during the two years.....	721,350	52
Interest paid on warrants redeemed.....	1,831	86
Mileage to County Treasurers by certificates.....	5,133	23
Commission to banks forwarding revenue.....	606	65
Total expenditures.....	728,922	26

7TH—WARRANTS (REVENUE).

Amount of warrants outstanding Nov. 2, 1863.....\$ 18,395 52

Amount issued during the two years ending Nov. 4, '65, 721,350 52

Total 739,746 04

Deduct amount redeemed during the two years..... 725,989 71

Leaves outstanding Nov. 4, 1865..... 13,756 33

8TH—WAR AND DEFENSE WARRANTS.

Amount of warrants outstanding Nov. 2, 1863..... 38,717 87

Amount issued during two years ending Nov. 4, 1865, 169,231 00

Total 207,948 87

Deduct amount redeemed during the two years..... 204,063 17

Leaves outstanding Nov. 4, 1865 3,885 70

WAR AND DEFENSE WARRANTS (RE-ISSUED).

Amount of warrants outstanding Nov. 2, 1863..... 255 20

Amount redeemed during two years ending Nov. 4, '65, 222 28

Leaves outstanding Nov. 4, 1865..... 33 01

9TH—WAR AND DEFENSE FUND.

In order to meet the extraordinary expenses of the war, Chap. 16, Acts of the Extra Session of 1861, creating the War and Defense Fund, authorized the issuing of State bonds to the amount of \$800,000 drawing seven per cent. interest, and payable twenty years after date. Under this act there were issued and sold only \$300,000 of bonds, all dated July 1, 1861. The present condition of this fund is as follows:

	Dr.	
To total amount of warrants issued.....	\$1,041,960 28	
	Cr.	
By amount received of U. S.	\$100,000 00	
By sale of State bonds	277,320 00	
By Federal tax.....	357,525 81	
Received from all other sources.....	9,039 24	743,885 05
Total ..	298,075 23	
Of this amount State Treasurer has redeemed with		
General Revenue funds	294,189 53	
Leaves outstanding at this date.....	3,885 70	

None of the warrants outstanding are drawing interest, State Treasurer having advertised his ability to pay the same last March.

Col. J. N. Dewey, Auditing Commissioner of this fund, informs me that he intends resigning this position, his resignation to take effect about first of January next. It will, I presume, be necessary to make some provision for auditing claims that may be presented after that time, as there will doubtless be more or less bills against this fund presented after his resignation. If no Commissioner is appointed to succeed Col. Dewey, it will be necessary to empower the Auditor to settle all claims of this kind. All expenses of Adjutant General's office, except the salary of Adjutant General and Assistant Adjutant General, are charged to the War and Defense Fund. Anticipating the action of the Legislature in abolishing the office of Commissioner of Allowance, I have, in my "Estimate of Expenditures," asked for \$5,000 Contingent Fund for Adjutant General, in order to pay clerks' salaries and other expenses of this office heretofore paid out of War and Defense Fund.

I would suggest that authority be given to transfer War and Defense account to General Revenue account, and that all claims presented against this fund in future may be audited and treated as bills presented against General Revenue. All vouchers for War and Defense claims presented hereafter can be filed and kept separate from claims on General Revenue, and can be referred to as readily, for claims against U. S. Government, as under the present system.

10TH—DISBURSEMENT OF AUDITOR'S CONTINGENT FUND.

There has been paid out of this fund, for services rendered, as follows:

Nov. 1, '63, to Jan. 1, '65.	To Daniel Ellyson, Deputy Auditor.....	\$ 930 00
Nov. 1, '63, to Jan. 1, '65.	To Sam'l A. Ayres, Clerk,	900 00
Jan. 1, '65, to Nov. 1, '65.	To Sam'l A. Ayres, Deputy Auditor.....	834 00
Total		2,664 00

11TH—PENITENTIARY IMPROVEMENTS.

Appropriation for cistern, unexpended.....	125 00
Appropriation for clerk's vault, unexpended.....	250 00

Appropriation for locks for cells, unexpended	190 00
Appropriation for ash house, unexpended	63 50
Appropriation for concrete floor, Chap. 71, Sec. 2,	
Acts 1864	284 00
Appropriation for third tier cells, Chap. 71, Sec. 3,	
Acts 1864	2,002 00
Appropriation for prison yard walls, Chap. 71, Sec.	
4, Acts 1864	6,796 00
Appropriation for Warden's house and Clerk's office,	
Chap. 71, Sec. 5, Acts 1864	5,000 00
Appropriation for kitchen, D. R. hospital and chapel,	
Chap. 71, Sec. 9, Acts 1864	14,000 00
Total	28,710 50

THERE HAS BEEN DRAWN FOR

Cistern	125 00
Clerk's vault	250 00
Concrete floor	284 00
Third tier cells	2,002 00
Prison yard walls	6,796 00
Warden's house and Clerk's office	5,000 00
Kitchen, D. R. hospital and chapel	14,000 00
Leaving balance undrawn	253 50—28,710 50

12TH—HOSPITAL FOR THE INSANE.

HOSPITAL FOR INSANE (COUNTY DUES).

The Superintendent of the hospital has certified to this office quarterly the amount due from each County on account of board and clothing (under Sec. 1487, Revision of 1860,) which amounts, during the two years, in the aggregate to	78,248 55
Add for balance due hospital Nov. 2, 1863.	2,937 22
Total	81,185 77
Under the above section, Auditor's warrants have been issued to the Steward of the hospital, during the two years, amounting in the aggregate to	74,937 22
Leaving balance undrawn and due hospital	6,248 55

HOSPITAL FOR INSANE (DEFICIENCY).

Under Section 1476, Revision of 1860, Auditor's warrants have been issued to the Steward of the hospital, during the two years, for deficiencies, amounting in the aggregate to	25,062 78
Add above amount issued on account of county dues,	74,937 22

Total current expenses of hospital for two years. 100,000 00

HOSPITAL FOR INSANE (IMPROVEMENTS).

Chap. 63, Sec. 1, Acts of 1864, appropriates for improvements to Insane hospital buildings and grounds	12,000 00
Auditor's warrants have been issued during the two years, under said act, amounting in the aggregate to	12,000 00

13TH—BLIND ASYLUM (IMPROVEMENTS).

Chapter 55, Sec. 1, appropriates for improvements, &c.	5,000 00
Auditor's warrants have been issued during the two years, under said act, amounting in the aggregate to	5,000 00

14TH—STATE LIBRARY.

Chap. 42, Sec. 1, Acts of 1864, appropriates for the purchase of law books	3,000 00
Auditor's warrants have been issued during the two years, under said act, amounting in the aggregate to	3,000 00
Also for expenses in purchasing and transporting said books, under Sec. 2 of said act	124 02—3,124 02

15TH—STATE UNIVERSITY BUILDING.

Chap. 73, Sec. 1, Acts of 1864, appropriates for an additional building for chapel, &c.	20,000 00
Auditor's warrants have been issued under said act, during the two years, amounting in the aggregate to	20,000 00

16TH—AGRICULTURAL COLLEGE BUILDING.

Chap. 62, Sec. 1, Acts of 1864, appropriates to aid in the erection of a permanent building for an Agricultural College 20,000 00
 Auditor's warrants have been issued under said act, during the two years, amounting in the aggregate to 20,000 00

17TH—ARSENAL BUILDING.

Chap. 70, Sec. 1, Acts of 1864, appropriates for the erection of an Arsenal building 5,000 00
 No warrants have as yet been issued on this fund.

18TH—ESTIMATED EXPENDITURES

For the two fiscal years, commencing November 6th, 1865, and ending the first Monday in November, 1867, exclusive of extraordinary appropriations for special purposes; also, amounts of appropriations undrawn and estimated appropriations required to pay salaries and expenses until January 1st, 1868:

ACCOUNTS.	Estimated Expenditures.	Amount appropriated and undrawn.	Amount of appropriation required to pay to January 1st, 1868.
Adjutant General's salary	\$ 4,000 00	\$ 377 51	\$ 4,000 00
Ass't Adj. Gen.'s salary	2,000 00	169 07	2,000 00
Attorney General's salary	2,000 00	167 00	2,000 00
Auditor of State's salary	2,600 00	200 00	2,600 00
District Attorneys' salaries	14,400 00	1,089 00	14,511 00
District Judges' salaries	31,200 00	2,497 00	31,200 00
Governor's salary	5,000 00	351 00	5,000 00
Janitor and Night Watch	2,920 00	.....	3,470 00
Reg. of State L. O.'s salary	2,600 00	205 00	2,614 00
Secretary of State's salary	2,600 00	203 00	2,615 00
Sup. of Pub. Inst.'s salary	2,600 00	417 00	2,400 00
Treasurer of State's salary	2,600 00	204 00	2,614 00
Supreme Judges' salaries	14,800 00	1,367 00	16,666 67
Penitentiary Clerk's salary	1,500 00	187 50	1,500 00
Penitentiary Chaplain's salary	1,000 00	125 00	1,000 00
Penitentiary Physician's salary	730 00	.....	732 00
Penitentiary Warden's salary	2,000 00	250 00	2,000 00
Penit'y Dep. Warden's salary	1,500 00	187 50	1,500 00
Adj't. Gen'l's contingent fund	5,000 00	2,999 63	2,000 00
Att'y Gen'l's fees & mileage	800 00	116 68	800 00
Auditor's contingent fund	2,000 00	694 74	2,000 00

ESTIMATED EXPENDITURES—CONTINUED.

ACCOUNTS.	Estimated Expenditures.	Amount appropriated and undrawn.	Amount of appropriation required to pay to January 1st, 1868.
Governor's contingent fund	\$2,000 00	\$175 00	\$2,000 00
Reg. of State L. O.'s con. fund	2,000 00	.....	2,250 00
Secretary of State's con. fund	2,000 00	42 80	2,250 00
Sup. of Pub. Inst.'s con. fund	2,000 00	.....	2,250 00
Treasurer of State's con. fund	2,000 00	.....	2,250 00
Supreme Court con. fund	3,000 00	431 84	3,000 00
General contingent fund	10,000 00	1,450 23	10,000 00
State Sup. Weights & Measures	100 00	250 00	.....
Extraord'y expenses, Ex. D't	6,000 00	13,500 00	.....
Q. M. General's expenses	2,000 00	.....	.....
Blind Asylum, (support)	18,000 00	.....	.....
Deaf and Dumb Ins. (support)	20,000 00	.....	.....
Hospital for Insane (deficiency)	25,000 00	.....	.....
Hospital for Insane (Co. dues)	75,000 00	.....	.....
Hospital for Insane (Trustees expenses)	1,000 00	.....	.....
Int. on Bonds, issue of 1858	28,280 00	7,453 00	28,140 00
Int. on School Fund loans	19,567 32	14,465 95	5,101 37
Int. on War & Defense Bonds	42,420 00	12,064 70	42,420 00
Army vote (mileage)	1,000 00	.....	.....
Penitentiary, general support	20,000 00	2,358 18	20,000 00
Penitentiary guards' pay	13,000 00	598 87	13,000 00
Sup. Ag. Col. & Farm's salary	2,000 00	27 75	.....
Agricultural Societies	12,000 00	.....	.....
Eleventh General Assembly	70,000 00	.....	.....
Pub. laws in newspapers	1,000 00	.....	.....
Reports of Iowa	7,000 00	.....	.....
Swamp Lands	3,000 00	.....	.....
Stationery	25,000 00	.....	.....
Special Appropriations	10,000 00	.....	.....
State Binding	15,000 00	.....	.....
State Printing	20,000 00	.....	.....
Teachers' Institute	6,000 00	.....	.....
Mileage Ag. College Board	1,800 00	.....	.....
Mileage to Co. Treasurers	5,500 00	.....	.....
School Journal	300 00	.....	.....
State University (Trustees' expenses)	1,500 00	.....	.....
Hospital for Insane (arrest of patients)	100 00	.....	.....
Redemption of 7 per ct. Bonds payable in N. Y., Jan. 1, '68	200,000 00	.....	.....

ESTIMATED EXPENDITURES—CONTINUED.

ACCOUNTS.	Estimated Expenditures.	Amount appropriated and drawn.	Amount of appropriation required to pay to January 1, 1868.
Expenses in paying Bonds in New York.....	\$750 00		
Capitol Building repairs.....	1,500 00		
Insurance on Capitol Building and contents.....	500 00		
	781,167 32		
Redemption of outstanding Warrants.....	13,756 33		
Total estimated expenditures.	794,923 65		

19TH—REMARKS ON APPROPRIATION ASKED FOR, FOR SALARY OF JUDGES OF SUPREME COURT.

Hon. John F. Dillon and Hon. C. C. Cole, Judges of the Supreme Court, received under *protest* their monthly pay at the rate of \$1,800 per annum, they asking \$2,000 per annum, claiming that Sec. 3, Chap. 19, Extra Session Ninth General Assembly, reducing salaries, was not intended to take effect until after the expiration of Hon. R. P. Lowe's term, he being the "last of the present incumbents" referred to in this act.

In order to present to you more fully their views of this law, I attach a copy of a communication I had the honor to receive from them, which is as follows:

DES MOINES, June 7, 1865.

HON. JOHN A. ELLIOTT, Auditor of State:—

DEAR SIR: As State Auditor, you have been allowing us, as Judges of the Supreme Court, salary at the rate of \$1,800 *per annum*, and to the other two Judges at the rate of \$2,000, against *protest* at the time your predecessor, Mr. Cattell, did the same.

The office of all of the Supreme Judges is alike, the tenure alike, the duties and labors equal and alike, and it is, therefore, manifestly unjust, and not a little humiliating, that the compensation allowed should be different.

The question turns upon Sec. 3, of the Act of Sept. 11, 1862, which is: "That the salary of the Judges of the Supreme Court shall, after the several terms of office of the present incumbents expire, be the sum of \$1,800 per annum."

We claim that the Constitution contemplates, and distinctly and clearly requires, *uniformity of salary* to the Judges; and that it is not constitutionally competent for the Legislature to say that the pay of one of the Judges shall be more or less than that of his associates upon the same bench, who are only his equals, and who perform only the same duties. If the Legislature can enact that one shall receive \$2,000 and another \$1,800, they can, on the same principle, say that one shall receive \$5,000 and another only \$500. Because such a power could be grossly abused or employed for partisan or other improper purposes, the Constitution has, in letter and in spirit, denied this power to the Legislature.

Take for another illustration the District Judges. The position and duties of the District Judges are alike. Can a Republican legislature select a Democratic judicial district and say that the Judge of that district shall have only \$500, and all other districts \$1300, or *vice versa*? Such acts, we submit, are in contravention of that *uniformity and equality* of operation required and enjoined by the organic law.

But even if it was competent for the Legislature thus to discriminate between members of the same bench, no court or auditing officer would, upon acknowledged principles of construction, presume or hold that they intended to make an unjust discrimination, except upon the plainest language to that effect.

The above section (No. 3) of the Act of Sept. 11, 1862, is not a plain declaration to that effect. So far from it, its plain and fair meaning is just the reverse. It reduces the salary, but when? "After the several terms of office of the present incumbents expire." When do these terms expire? They expire at the expiration of Judge Lowe's term, Dec. 31, 1867, and not before, at which time, and not before, Sec. 3 of the act in question takes effect, and takes effect upon each and all of the Judges alike. Such is the fair and plain meaning. The several terms means the terms of all those in office. The word *several* is often thus used. The law might have provided that the salaries should be reduced when the rebellion in the "several States" shall be put down—that is, when it shall be put down in all of the States! A judicial illustration much in point will be found in the decision of the Supreme Court of Indiana, 4 Ind. Rep., 310. And see as to equality of compensation, 19 Ind. Rep., 85.

We could fortify these positions by elaborating them, and by a citation of other authorities; but we deem it not necessary, as the question seems to us to be plain and clear. We wish it decided. We do not want the claim allowed unless it is legal as well as just. We make the claim because we believe we are entitled to it by the law as it stands; but considering that we may be biased, we do not wish you to be at all influenced by our opinion that we are thus entitled. As an officer you are to judge for yourself, or with the aid, if you desire or prefer it, of the Attorney General. What we have said above is not intended to be a full argument, so much as an outline of the reasons on which we rely in making the claim that we shall be allowed at the rate of \$2,000.

Very respectfully,

JOHN F. DILLON,

C. C. COLE.

On receipt of the above communication, I referred the matter to Hon. Isaac L. Allen, Attorney General, and received from him the following opinion:

DES MOINES, June 15, 1865.

HON. JOHN A. ELLIOTT, Auditor of State:—

SIR: I have the honor to acknowledge the receipt of your communication of the 8th inst., requesting my opinion upon the law reducing the salary of the Judges of the Supreme Court, being Sec. No. 3, of Chap. No. 19, of the Laws of the Extra Session of the Ninth General Assembly.

I suppose you desire to know whether the salary so reduced is to be paid to each new incumbent of that office, after that chapter took effect, and the old salary to those whose terms have not expired; or whether the old salary should be paid to all incumbents until the terms of all the incumbents, in office at the time of the taking effect of said chapter, shall have expired. The new Constitution, which provided that the Judges of the Supreme Court should be classified so that one Judge should go out of office every two years, by Sec. 9, of Art. 5, provided that the salary of each Judge should be two thousand dollars per annum. And under this section the salary of all the Judges of the Supreme Court was two thousand dollars each, at least up to the 11th day of September, A. D. 1862, at which time the chapter above mentioned took effect. Now, as a matter of course, all the incumbents

of such office, at the present time, should receive the sum of two thousand dollars, unless, by the language of said Sec. 3, the General Assembly have made the salary of some of them eighteen hundred dollars.

I do not deem it necessary, for the purposes of this opinion, to determine whether the General Assembly has the power to provide salaries, different in amount, for the Judges of the Supreme Court, incumbent at the same time, and doing the same duties substantially, for it is plain enough, by the language of said Sec. 3, that the General Assembly has not attempted to do that, in my opinion.

Sec. 3 provides "that the salary of the Judges of the Supreme Court shall be the sum of eighteen hundred dollars per annum." In this clause of said section the word "salary" is used instead of salaries, and the word "sum" instead of sums, which are not consistent with either of the salaries being different in amount from the others. Now, when is the salary of the Judges of the Supreme Court to be the sum of eighteen hundred dollars? Sec. No. 3 says, "After the several terms of office of the present incumbents expire." Using, then, the language of the Statute, have "the several terms" yet "expired"? Did "the several terms expire" with the expiration of Chief Justice Baldwin's term? I am clearly of the opinion not, nor will they until the successor to Gov. Lowe, Justice, whether it be himself or another, is qualified. Therefore, I am of opinion that the "salary" of the Judges of the Supreme Court is now, and will continue to be until the time above indicated, the sum of two thousand dollars per annum, as provided by and by virtue of said section of the new Constitution above referred to; and that after that time "the salary will be eighteen hundred dollars per annum," by virtue of said Sec. 3.

Very truly yours,

ISAAC L. ALLEN, Attorney General.

20TH—ESTIMATED CONTINGENT FUND OF THE SEVERAL STATE OFFICERS.

At a full meeting of the Census Board, held January 17, 1865, taking into consideration the extreme high rates of living, and the fact that competent clerks could not be obtained for a less amount, the Board passed a resolution advancing the salary of the clerks of

the several State officers, from \$750 per annum to \$1,000 per annum.

At the same meeting, and governed by similar considerations, the Board raised the wages of Janitor and Night Watch from \$1.25 per diem to \$2.00 per diem.

The present Janitor and Night Watch have held these responsible positions for years, are efficient and trusty men, and are certainly entitled to receive as much pay for their services as common laborers do in irresponsible situations.

My estimated expenditures for these funds are based upon the above resolution of the Census Board.

21ST—STATEMENT "A."

Showing the balances on the books of this office, due from the several counties on account of State and Federal Revenue and Insane Hospital dues on the 4th day of November, 1865:

COUNTIES.	Insane Hospital.	State Revenue.	Federal Revenue.
Adair		842 45	122 21
Adams		2,200 06	366 96
Alamakee.....	1,804 42	10,276 10	399 49
Appanoose.....	884 43	1,454 81	177 45
Audubon		2,800 70	422 16
Benton	1,317 80	1,473 34	155 83
Black Hawk.....	31 00	4,826 95	274 61
Boone	579 20	5,125 30	618 59
Bremer	56 66	3,986 04	91 25
Butler	626 10	1,770 86	333 57
Buena Vista.....		298 56	36 03
Buchanan	136 25	3,615 09	280 04
Calhoun		1,688 84	454 34
Carroll	136 35	1,592 29	484 20
Cass		1,803 85	307 48
Cedar	462 16	3,833 97	596 21
Cerro Gordo	35 90	826 64	146 27
Cherokee		298 08	65 51
Chickasaw.....	156 00	2,961 20	87 43
Clarke	470 85	2,109 68	341 60
Clay		overpaid...	8 87
Clayton.....	731 22	5,404 95	344 25
Clinton.....	276 53	7,842 89	521 27
Crawford		480 43	32 85
Dallas	228 75	1,570 62	323 57
Davis	3,177 80	108 91	136 26
Decatur	290 40	7,612 06	879 84

STATEMENT "A"—CONTINUED.

COUNTIES.	Insane Hospital.	State Revenue.	Federal Revenue.
Delaware	469 04	762 04	255 87
Des Moines.....	2,182 01	8,062 37	1,138 49
Dickinson.....		overpaid...	21 14
Dubuque	3,766 46	19,568 55	363 13
Emmett		overpaid...	4 33
Fayette	564 06	2,204 13	51 84
Floyd	412 02	959 81	86 08
Franklin		2,677 63	206 42
Fremont.....	94 32	1,004 57	30 21
Greene		730 51	
Grundy		971 63	256 10
Guthrie.....		2,787 27	311 86
Hamilton		2,715 72	188 23
Hancock		1,143 36	135 12
Hardin	734 09	2,583 50	317 42
Harrison		3,553 63	409 36
Henry	804 18	3,533 12	445 41
Howard	10 32	1,487 27	79 56
Humboldt.....		857 44	171 32
Ida		83 38	121 29
Iowa	840 79	2,606 83	904 24
Jackson.....	1,149 49	3,135 93	206 52
Jasper	328 09	9,139 95	385 56
Jefferson.....	1,015 82	1,352 69	595 91
Johnson	1,557 08	3,912 46	1,133 86
Jones	690 21	2,051 92	246 48
Keokuk	914 05	596 51	153 64
Kossuth		1,836 98	101 39
Lee	4,556 46	19,312 55	2,510 16
Linn	1,842 50	1,367 92	246 62
Louisa	317 97	4,867 88	406 38
Lucas	730 12	5,251 15	348 71
Madison	72 90	2,251 21	470 42
Mahaska	245 26	1,933 44	318 45
Marion	760 45	3,260 84	469 65
Marshall	overpaid ..	90 73	
Mills	1,302 17	1,974 23	444 00
Mitchell	208 95	559 84	159 99
Monona	24 90	2,111 08	229 74
Monroe	111 15	1,235 90	3 96
Montgomery		2,205 72	421 94
Muscataine.....	1,814 40	6,382 96	1,739 15
O'Brien.....		968 87	393 08
Page	323 70	1,643 27	230 83
Palo Alto		157 09	18 07

STATEMENT "A"—CONTINUED.

COUNTIES.	Insane Hospital.	State Revenue.	Federal Revenue.
Plymouth		303 27	61 59
Pocahontas		991 23	83 64
Polk	3,536 22	11,679 82	1,135 00
Pottawattamie	163 95	2,930 71	184 86
Poweshiek	30 82	3,859 57	552 92
Ringgold	18 64	2,493 05	302 32
Sac		763 69	105 99
Scott	4,260 27	5,846 44	772 44
Shelby		1,361 16	209 81
Story	651 53	3,317 38	326 23
Sioux		939 94	150 28
Tama	385 81	1,439 21	128 32
Taylor		3,266 87	580 84
Union	115 27	2,646 51	349 90
Van Buren	1,414 29	2,029 60	586 05
Wapello	1,742 23	3,611 11	601 91
Warren	221 98	2,569 54	264 80
Washington	623 51	4,075 01	616 77
Wayne	416 89	3,723 15	726 08
Webster	42 50	6,268 83	847 37
Winneshiek	837 13	1,850 23	446 72
Woodbury		2,384 86	553 15
Winnebago		2,404 22	267 17
Worth		893 54	167 42
Wright		1,562 14	229 54
Deduct for amount overpaid by Clay co. (State rev.)	\$119 64		
Dickinson " " " " " "	68 78		
Emmett " " " " " "	48 35	236 77	
Marshall (Insane Hospital)	135 30		
Total amount due from counties	53,705 83	286,409 63	34,992 19

RECAPITULATION.

Insane Hospital dues—due from counties	\$ 53,570 53
State Revenue—due from counties	286,172 86
Federal Revenue—due from counties	34,992 19

Total amount due from counties on all funds. 374,735 58

STATEMENT

Showing the balances due from County Treasurers, whose terms

of office have expired. In some cases we have not received reports of the final settlement made with said Treasurers, and in such cases the balances will be mostly accounted for by delinquent taxes, which passed into the hands of their successors:

Alamakee	Topliff, ex-Treasurer, (bondsmen released by statute of limitation)	\$ 3,884 09
Audubon	Hamlin, ex-Treasurer, (in suit)	733 25
Adair	Armstrong, ex-Treasurer	39 00
Benton	Filkins, ex-Treasurer	450 97
Boone	Hamilton, ex-Treasurer, (no report since January 1, 1863)	6,955 31
Bremer	Norris, ex-Treasurer	2,075 01
Buena Vista	Chas. A. Lee, ex-Treasurer, (no report since June 1, 1863)	329 91
*Clinton	Lockwood, ex-Treasurer	3,231 30
Dubuque	O'Brien, ex-Treasurer, (in suit)	11,527 86
Dubuque	Stewart, ex-Treasurer, (no report since January 1, 1863)	30,464 16
Floyd	Smith, ex-Treasurer	675 14
Franklin	Miller, ex-Treasurer	338 84
Fremont	Biggs, ex-Treasurer	1,104 56
Fremont	Armstrong, ex-Treasurer, (no report since January 1, 1862)	4,340 67
Hardin	Pardee, ex-Treasurer	100 00
Ida	Loveland, ex-Treasurer, (no report since January 1, 1863)	692 45
Jasper	Hammer, ex-Treasurer (in suit)	6,435 48
+Johnson	Gardner, ex-Treasurer	91 70
Lucas	Wade, ex-Treasurer	3,120 16
Monona	Burton, ex-Treasurer	969 07
Page	Conner, ex-Treasurer	696 32
Polk	Dyer, ex-Treasurer	4,281 28
Shelby	Wyland, ex-Treasurer	37 45
Washington	Cox, ex-Treasurer	190 95
		82,764 93

22b—SETTLEMENT WITH COUNTY TREASURERS.

Section 798 of the Code makes it the duty of the Board of Supervisors, at their regular meetings in January and June of each year, to make a full and complete settlement with the County

*The amount due from ex-Treasurer Lockwood (3,231 30) has been assumed by the county, and the Clerk writes will soon be paid.

+Judgment obtained against ex-Treasurer Gardner, and receipted in full by S. Batcheller, ex-Clerk.

AUDITORS REPORT.

Treasurer, and to make and certify to the Auditor of State all credits to the Treasurer for double and erroneous assessments, and unavailable taxes. Also, all dues for State revenue, interest or delinquent taxes, amount of all revenue collected, and amount of revenue delinquent.

This duty is scarcely ever attended to by the Supervisors. Consequently we receive no reports except those made by the Clerks, some counties not having reported to this office for several years.—It is impossible to keep our accounts correctly with the counties without receiving their reports regularly. I would suggest that the Clerk be authorized to settle with the Treasurer on the first day of January of each year, submit this settlement to the Board of Supervisors for approval, and forward his report immediately.

In order to make this effective there should be some penalty attached for non-performance of this duty.

23d—STATEMENT "B,"

Showing the number of acres of land assessed, the average value per acre, and the aggregate valuation before and after equalization. Also the aggregate value of Town Property and of Personal Property, and total valuation of Taxable Property, and the State Tax thereon, in each County, for the year 1865:

COUNTIES.	Acres of Land.	Reported value per acre.	Equalized value per acre.	Reported value of Lands.	Reported value of Town Lots.	Increase per cent.	Decrease per cent.	Reported value of Lands and Town Lots.	Equalized value of Lands and Town Lots.	Personalty value.	Reported Total Value.	Equalized Total Value.	Tax at 2 Mills.
Adair	351,880	4.07	3.05	1,431,767	11,259	...	25	1,443,026	1,082,270	81,156	1,524,182	1,163,426	2,326 85
Adams	247,152	2.90	2.90	716,463	35,650	...	...	752,113	752,113	155,535	907,648	907,648	1,815 39
Alamakee	397,021	3.45	3.45	1,369,228	168,882	...	...	1,538,110	1,538,110	576,884	2,114,994	2,114,994	4,229 99
Appanoose	297,723	5.43	4.89	1,616,445	80,312	...	10	1,696,757	1,527,082	933,274	2,630,031	2,460,356	4,920 71
Audubon	106,197	4.39	2.64	466,744	9,950	...	40	476,694	286,016	166,469	643,163	452,485	904 97
Benton	456,459	5.64	5.64	2,575,387	165,383	...	...	2,740,770	2,740,770	724,101	3,464,871	3,464,871	6,929 74
Black Hawk	354,533	6.72	6.05	2,381,458	672,910	...	10	3,054,368	2,748,931	987,434	4,041,802	3,736,365	7,472 73
Boone	302,199	12.10	6.05	3,657,431	144,521	...	50	3,801,952	1,900,976	192,045	3,993,997	2,093,021	4,186 04
Bremer	276,480	4.81	3.61	1,329,738	114,923	...	25	1,444,661	1,083,496	331,600	1,776,261	1,415,096	2,830 19
Buchanan	355,462	7.00	5.83	2,487,597	345,416	...	16½	2,833,013	2,360,844	641,523	3,474,536	3,002,367	6,004 73
Buena Vista (no report)	...	...	2.00	...	...	...	...	...	...	...	...	...	...
Butler	302,175	3.50	3.06	1,268,322	54,918	...	12½	1,323,240	1,157,835	250,247	1,573,487	1,408,082	2,816 16
Calhoun	297,486	2.37	2.37	706,913	2,440	...	...	709,353	709,353	20,015	729,368	729,368	1,458 73
Carroll	218,919	2.19	2.19	479,882	5,785	...	...	485,667	485,667	28,219	513,886	513,886	1,027 77
Cass	341,384	2.81	2.81	958,194	43,418	...	...	1,001,612	1,001,612	190,950	1,192,562	1,192,562	2,385 12
Cedar	361,274	9.10	0.82	3,288,763	290,406	...	25	3,579,169	2,684,377	1,126,590	4,705,759	3,810,967	7,621 93
Cerro Gordo	353,571	3.14	2.51	1,108,313	19,271	...	20	1,127,584	902,067	143,762	1,171,346	945,829	1,891 66
Cherokee	65,225	1.52	2.03	99,272	1,720	33½	...	1 00,99 2	134,656	4,790	105,782	139,446	278 89
Chickasaw	315,553	3.08	3.08	971,785	51,607	...	...	1,023,392	1,023,392	223,690	1,195,475	1,247,082	2,494 16

COUNTIES.	Acres of Land.	Reported value per acre.	Equalized value per acre.	Reported value of Land.	Reported value of Town Lots.	Increase per cent.	Decrease per cent.	Reported value of Lands and Town Lots.	Equalized value of Lands and Town Lots.	Personalty Value.	Reported Total Value.	Equalized Total Value.	Tax at 2 Mills.
Clarke	269,298	3.73	3.73	1,005,053	89,828	...	...	1,094,881	1,094,881	548,663	1,643,544	1,643,544	3,287 09
Clay	130,284	2.00	2.00	260,496	...	...	...	260,496	260,496	7,901	268,397	268,397	536 79
Clayton	482,360	5.92	6.51	2,855,289	547,631	10	...	3,402,920	3,743,212	1,268,473	4,671,393	5,011,685	10,023 37
Clinton	381,298	7.28	8.01	2,777,141	791,267	10	...	3,568,408	3,925,248	1,261,044	4,829,452	5,186,292	10,372 58
Crawford	222,782	1.91	2.15	426,286	10,763	12½	...	437,049	491,680	39,324	476,373	531,004	1,062 01
Dallas	346,578	5.40	4.50	1,871,550	138,179	16½	...	2,009,729	1,674,774	748,094	2,757,823	2,422,868	4,845 74
Davis	321,063	4.96	5.46	1,595,459	98,957	10	...	1,694,416	1,863,858	980,202	2,674,618	2,844,060	5,688 12
Decatur	233,658	3.75	3.75	1,251,981	52,089	...	...	1,304,070	1,304,070	477,488	1,781,558	1,781,558	3,563 12
Delaware	363,108	5.90	5.90	2,140,792	178,260	...	...	2,319,052	2,319,052	849,781	3,168,833	3,168,833	6,337 67
Des Moines	259,178	10.41	10.41	2,697,833	1,919,302	...	...	4,617,135	4,617,135	2,302,648	6,919,783	6,919,783	13,839 56
Dickinson (no report)	...	...	1.50	...	...	...	...	...	...	...	...	...	...
Dubuque	381,889	6.67	8.00	2,547,299	2,319,295	20	...	4,866,594	5,839,913	2,669,775	7,536,369	8,509,688	17,019 38
Emmett	10,633	2.26	2.03	23,988	3,617	10	...	27,605	24,845	26,975	54,580	51,820	103 64
Fayette	457,261	4.82	5.06	2,204,393	166,781	5	...	2,371,174	2,489,732	579,496	2,950,670	3,069,228	6,138 46
Floyd	314,486	2.88	3.02	904,538	111,975	5	...	1,016,513	1,067,339	238,297	1,254,810	1,305,636	2,611 27
Franklin	333,968	5.22	3.14	1,744,700	10,489	40	...	1,755,189	1,053,113	69,044	1,824,233	1,122,157	2,244 31
Fremont	303,822	2.99	3.49	909,701	68,490	16½	...	978,191	1,141,223	509,172	1,487,363	1,650,395	3,300 79
Greene	308,508	3.03	3.03	935,473	15,867	...	...	951,340	951,340	112,959	1,064,299	1,064,299	2,128 60
Grundy	313,079	3.09	3.09	970,317	2,546	...	...	972,863	972,863	91,429	1,064,292	1,064,292	2,128 58
Guthrie	344,854	4.35	3.48	1,500,850	39,935	20	...	1,540,785	1,232,628	204,711	1,745,496	1,437,339	2,874 68
Hamilton	317,450	2.50	2.50	793,911	62,283	...	...	856,194	856,194	157,836	1,014,030	1,014,030	2,028 06
Hancock	356,184	4.04	2.69	1,440,112	4,517	33½	...	1,444,629	963,086	12,706	1,457,335	975,792	1,951 58
Hardin	328,439	4.55	3.41	1,494,134	161,682	25	...	1,655,816	1,241,862	379,433	2,035,249	1,621,295	3,242 59

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Harrison	325,113	2.05	3.07	967,969	76,079	50	...	1,044,048	1,566,072	439,956	1,484,004	2,006,028	4,012 06
Henry	266,791	8.48	8.92	2,262,665	606,510	5	...	2,869,175	3,012,633	1,338,598	4,207,773	4,351,231	8,702 46
Howard	293,351	2.50	2.75	734,558	23,853	10	...	758,411	834,252	119,395	877,806	953,647	1,907 29
Humboldt	137,212	2.88	2.88	394,589	2,761	...	...	397,350	397,350	40,275	445,625	446,625	893 25
Iowa	60,525	2.00	2.00	121,051	...	...	...	121,051	121,051	4,316	125,367	125,367	250 73
Jackson	362,520	5.34	5.34	1,937,307	787,137	...	...	2,724,444	2,724,444	116,056	2,840,500	2,840,500	5,681 00
Jasper	391,673	5.21	6.51	2,061,221	376,670	25	...	2,437,891	3,047,364	932,945	3,370,836	3,980,309	7,960 62
Jefferson	449,174	7.62	5.71	3,414,731	250,257	25	...	3,664,988	2,748,741	1,548,914	5,213,902	4,297,655	8,595 31
Johnson	279,409	6.06	7.07	1,693,456	198,011	16½	...	1,891,467	2,066,711	807,490	2,698,957	3,014,201	6,028 40
Jones	391,393	6.25	7.03	2,451,537	551,932	12½	...	3,003,469	3,378,903	1,263,971	4,267,440	4,642,874	9,285 75
Keokuk	354,484	7.06	6.35	2,503,733	184,606	10	...	2,688,339	2,419,505	1,059,446	3,747,785	3,478,951	6,957 00
Kossuth	361,175	5.29	5.29	1,909,794	105,004	...	...	2,014,798	2,014,798	1,056,328	3,071,126	3,071,126	6,142 25
Lee	193,378	2.03	2.03	391,184	8,384	...	...	399,568	399,568	37,348	436,916	436,916	873 83
Linn	313,022	7.32	8.05	2,289,951	3,184,984	10	...	5,474,935	6,022,428	2,215,162	7,690,097	8,237,550	16,475 18
Louisa	448,955	7.02	7.02	3,152,517	786,344	...	...	3,938,861	3,938,861	1,495,990	5,434,851	5,434,851	10,869 70
Lucas	247,841	5.81	6.97	1,440,743	153,732	20	...	1,594,475	1,913,370	862,903	2,457,378	2,776,273	5,552 55
Madison	267,708	3.74	3.93	1,001,481	99,471	5	...	1,100,952	1,156,000	408,721	1,509,673	1,564,721	3,129 44
Mahaska	357,420	5.07	4.56	1,813,520	145,266	...	...	1,958,786	1,762,907	755,651	2,714,437	2,518,558	5,037 12
Marion	361,392	7.91	6.92	2,860,029	362,062	12½	...	3,222,091	2,819,330	1,655,141	4,877,232	4,474,471	8,948 94
Marshall	354,137	8.62	6.04	3,051,367	389,074	30	...	3,440,441	2,408,309	1,535,680	4,976,121	3,943,989	7,887 98
Mills	361,726	7.50	5.00	2,711,489	205,796	33½	...	2,917,285	1,944,857	743,702	3,660,987	2,688,559	5,377 12
Mitchell	252,128	3.57	3.57	901,226	87,845	...	...	989,071	989,071	624,056	1,613,127	1,613,127	3,226 25
Monona	301,445	2.92	2.92	879,762	73,110	...	...	952,872	952,872	216,397	1,169,269	1,169,269	2,338 54
Monroe	234,257	1.86	1.95	434,844	28,700	5	...	463,544	466,721	93,953	557,497	580,674	1,161 35
Montgomery	257,974	7.49	5.00	1,932,599	120,315	33½	...	2,052,914	1,368,609	831,342	2,884,256	2,199,951	4,399 90
Muscataine	181,423	2.94	2.94	532,581	15,749	...	...	548,330	548,330	77,396	625,726	625,726	1,251 45
O'Brien (no report)	258,083	11.00	9.60	2,839,482	1,910,410	12½	...	4,749,892	4,156,156	1,327,818	6,077,710	5,483,974	10,967 95
Page	...	...	1.50	...	...	...	...	...	...	...	...	...	...
Palo Alto (no report)	315,675	3.82	3.44	1,206,072	85,153	10	...	1,291,225	1,162,103	469,268	1,760,493	1,631,371	3,262 74
Plymouth	46,434	2.00	2.00	92,868	450	...	...	93,318	93,318	7,269	100,587	100,587	201 17
Pocahontas	256,854	2.00	2.00	513,308	...	...	...	513,308	513,308	11,709	525,017	525,017	1,050 03
Polk	380,740	7.58	6.63	2,885,004	1,886,959	12½	...	4,771,963	4,175,468	1,746,862	6,518,825	5,922,330	11,844 66
Pottawattamie	452,558	3.15	3.15	1,426,587	941,090	...	...	2,367,677	2,367,677	779,872	3,147,549	3,147,549	6,295 10
Poweshiek	381,822	6.08	5.48	2,077,167	125,647	10	...	2,202,814	1,982,533	862,923	2,845,456	2,845,456	5,690 91
Ringgold	343,521	2.46	2.95	845,846	26,347	20	...	872,193	1,046,632	236,395	1,108,588	1,283,027	2,566 05
Sac	129,216	2.21	2.21	285,994	11,088	...	...	297,082	297,082	22,534	319,616	319,616	639 23
Scott	278,348	11.10	9.89	3,060,009	2,264,668	10	...	5,324,677	4,819,209	1,731,599	7,086,276	6,550,808	13,101 61

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COUNTIES.	Acres of Land.	Reported value per acre.	Equalized value per acre.	Reported value of Land.	Reported value of Town Lots.	Decrease per cent.	Increase per cent.	Reported value of Lands and Town Lots.	Equalized value of Lands and Town Lots.	Personalty Value.	Reported Total Value.	Equalized Total Value.	Tax at 2 Mills.
Shelby	210,300	2.88	2.88	606,632	13,661	...	...	620,293	620,293	67,271	687,564	687,564	1,375 13
Sioux	174,140	2.50	2.50	435,350	...	...	...	435,350	435,350	1,600	436,950	436,950	699 76
Story	321,747	3.64	3.64	1,170,001	63,327	...	...	1,233,328	1,233,328	504,205	1,737,533	1,737,533	3,475 06
Tama	451,010	4.21	5.05	1,899,004	89,479	20	...	1,988,483	2,386,180	535,812	2,524,295	2,921,992	5,843 98
Taylor	322,523	2.92	2.92	943,605	31,725	...	...	975,330	975,330	361,139	1,336,469	1,336,469	2,672 94
Union	270,068	4.28	2.85	1,156,351	35,103	33½	...	1,191,454	794,303	161,504	1,352,958	955,807	1,911 61
Van Buren	297,087	7.25	6.85	2,152,661	324,416	...	...	2,477,077	2,353,224	1,090,314	3,567,391	3,443,538	6,887 08
Wapello	267,227	9.15	6.87	2,446,493	886,437	25	...	3,332,930	2,499,698	2,364,780	5,697,710	4,864,478	9,728 96
Warren	359,302	7.13	4.99	3,561,852	139,877	30	...	3,701,729	1,891,210	975,208	3,676,937	2,866,418	5,732 84
Washington	349,985	5.96	6.56	2,086,340	345,975	10	...	2,432,315	2,675,546	1,543,397	3,975,712	4,218,943	8,437 89
Wayne	310,643	3.77	3.95	1,170,871	41,348	5	...	1,212,219	1,273,830	301,300	1,513,519	1,574,130	3,148 26
Webster	440,967	3.18	3.18	1,401,961	125,200	...	...	1,527,161	1,527,161	234,155	1,761,316	1,761,316	3,532 63
Winnebago	25,076	3.00	2.00	75,228	791	33½	...	76,019	50,679	12,513	88,532	63,192	126 38
Winnesick	434,974	4.01	4.01	1,745,507	190,530	...	...	1,936,037	1,936,037	1,458,008	3,394,045	3,394,045	6,788 09
Woodbury	229,681	1.62	1.95	371,928	90,792	20	...	462,720	555,264	175,546	638,266	730,810	1,461 63
Worth	240,934	2.60	1.95	625,524	5,125	25	...	630,649	473,987	46,277	676,926	519,264	1,038 53
Wright	345,628	2.43	2.43	838,658	9,633	...	...	848,281	848,281	44,971	893,252	893,252	1,756 50
Total	28,041,651			140,061,205	27,431,397			167,545,692	137,465,285	57,573,116	225,129,718	215,063,401	430,126 38

24TH—REMARKS AND SUGGESTIONS.

BONDS OF 1868.

It will be necessary for the Legislature of this session to make some provision to meet the payment of the bonds issued in 1858, due Jan. 1st, 1868, \$200,000. Our claims against the U. S. Government are sufficient to cover the same, but as yet we have failed to get the Federal Government to acknowledge our demands; on the contrary they have been examined and rejected; rejected for reasons that perhaps nothing but Congressional action will overcome. The uncertainty of realizing from these claims is too great to risk upon it the reputation of our State. Our general revenue will go far towards meeting the payment of these bonds. Whether it will be sufficient to do so or not depends entirely upon the economy used in making appropriations this session. In order, not to endanger the credit of the State it would be wise to make some provision that would not fail to meet this emergency.

It would perhaps be well to authorize the Census Board to borrow funds for any deficiency that may be necessary to meet the payment of these bonds, and to issue State bonds for the same at as low rate of interest as they can negotiate the loan. Or to borrow from Permanent School Fund and issue bonds drawing 7 3-10 per cent. interest same as U. S. Bonds in which we are now investing school fund.

FEDERAL TAX.

The amount of Federal tax levied in 1861 was about \$360,000; of this tax, including interest, there has been collected \$357,525.81. The balance delinquent is now only \$24,992.19. I would suggest, that authority be given to charge over, or, transfer to the general revenue account of each county, the balance of delinquent Federal tax. By making this transfer it will diminish the number of accounts to be kept, nearly two hundred.

PAYMENT THROUGH BANK.

Section 800 of the Code authorizes the Auditor to require County Treasurers to make payment through any bank, chartered by the laws of this State.

As our State Banks have nearly all gone out of existence, I would ask authority to have County Treasurers pay through National Banks.

MONTHLY REPORTS REGISTERED.

Section 799 of Code, makes it the duty of the County Treasurer to report to this office the amount of money remaining in his hands, due the State, on the first day of every month and to "register" the same.

Registering these reports gives to the Treasurer unnecessary trouble and makes a useless expense of twenty cents for each report. I would recommend that the words "and have the same registered" be struck out of the section referred to.

NOTICE TO THE AUDITOR OF RESIGNATIONS.

It has, for the convenience of District Judges, and other salaried officers living at a distance from the Capital, been the practice in the Auditor's office to mail to them warrants on the State Treasurer for their monthly pay; these warrants are cashed by the Treasurer of the county in which the payee resides. One or two instances have occurred, where the Auditor has sent warrants to parties after the resignation of their office, owing to the fact that this office had not been notified of their resignations. To accommodate these officers, and at the same time protect this office, I would suggest that it be made the duty of the Governor to notify the Auditor of all resignations of salaried officers and of appointments to fill vacancies in same.

UNIVERSITY FUND.

Hon. Wm. Crum, Treasurer of Iowa State University reports losses to the University Fund, amounting to \$7,969.49.

Section 3, Article 7 of the Constitution treats of losses to this fund and to the Permanent School Fund. Chapter 134, Acts of the 10th General Assembly provides for auditing losses to the Permanent School Fund, but, I am unable to find any law authorizing the auditing of losses to the University Fund or for issuing State bonds for the same.

You will see the necessity of passing some law to keep this Fund intact and make some provision for issuing bonds for losses.

SCHOOL FUND.

25TH—RECEIPTS AND DISBURSEMENTS OF SCHOOL FUND.

STATE TREASURER—(PERMANENT FUND,) RECEIPTS.

1863.

Nov. 2. To balance on hand at this date..... \$1,142 94

1864.

June 11. To amount received from Dallas County ... 3,000 00

June 17. To amt received from J. B. Stewart on note 2,000 00

July 6. To amount received from Van Buren County 6,000 00

July 26. To amount received from Cedar County (by Muscatine Bank) 2,000 00

Aug. 10. To amount received from Henry County... 5,000 00

Sept. 3. To amount received from Fayette County (by McGregor Bank) 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 59

Dec. 19. To amount received from J. B. Stewart, in full of note 6,000 00

1865.

Jan. 5. To amount received from Dallas County.... 7,000 00

Jan. 10. To amount received from L. Dewey on note, 540 00

Jan. 11. To amount received from Madison County, 2,523 60

Feb. 18. To amount received from L. Dewey, on note in full..... 1,460 00

Mar. 1. To amount received from J. Hedge, on note in full..... 1,000 00

April 3. To amount received from Anderson & Reid on note..... 300 00

May 9. To amount received from Lee County 10,000 00

June 13. To amount received from Van Buren County 4,639 55

June 13. To amount received from Henry County ... 5,000 00

June 13. 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 Eads' sureties.... 5,000 00

Aug. 10.	To amount received from Cedar County....	4,500 00
Oct. 6.	To amount received from Floyd County (by Dubuque Bank).....	3,491 25
Oct. 30.	To amount received from Chickasaw County (by McGregor Bank)	1,496 25
		<u>\$99,449 18</u>
Nov. 4.	To balance (overdrawn)	1 49
		<u>\$99,450 67</u>

DISBURSEMENTS.

1864.		
Mar. 7.	By amount apportioned to Jef- ferson County	\$446 42
Aug. 31.	By amount invested in U. S. Bonds, 6s '81 (\$20,000)..	21,308 00
1865.		
Mar. 4.	By amount invested in United States Bonds, 7 3-10.....	24,000 00
June 3.	By amount invested in United States Bonds, 7 3-10.....	13,200 00
Sept. 4.	By amount invested in United States Bonds, 7 3-10.....	35,500 00
Nov. 4.	By amount invested in United States Bonds, 7 3-10.....	4,996 25—\$99,450 67

STATE TREASURER (TEMPORARY FUND) RECEIPTS.

1864.		
Mar. 9.	To amount received of State (Int. or Loans)..	\$9,242 50
April 30.	To amount received of J. B. Stewart (Int. on note,).....	1,000 00
Dec. 19.	To amount received of J. B. Stewart, (Int. on note in full,)	1,762 54
Dec. 31.	To amount received of United States (Int. on 6 per cent. Bonds,)	1,381 80
1865.		
Jan. 10.	To amount received of L. Dewey, (Int. on note,)	960 00
Feb. 18.	To amount received of L. Dewey, (Int. on note in full,)	9 55

Mar. 1.	To amount received of J. Hedge, (Int. on note in full,)	460 00
Mar. 4.	To amount received of United States, (Int. on Bonds,).....	139 20
Mar. 13.	To amount received from the State, (Int. on loans,) ..	8,172 58
July. 6.	To amount received of United States, (Int. on Bonds,)	837 00
Aug. 2.	To amount received of J. M. Anderson, (Int. on note,)	300 00
Sept. 7.	To amount received of the State, (Int. on loans,)	1,794 49
		<u>\$26,059 66</u>

DISBURSEMENTS.

1864.		
Mar. 9.	By amount included in the ap- portionment of March, '64, and trans- ferred Revenue to reimburse the same for warrants issued under Sec- tions 1967 and 1969 of Rev. of 1860	\$9,242 50
Sept. 10.	By am't included in apportion- ment of Sept., 1864, as above.....	46 36
1865.		
Mar. 7.	By am't included in apportion- ment of March, 1865, as above....	13,839 31
Sept. 7.	By am't included in apportion- ment of Sept., 1865, as above.....	2,931 49—\$26,059 66

Showing the amount of Permanent School Fund in the several Counties in 1858-9 and 1861, 1863, and 1865, respectively, so far as reports have been received, and the difference in the amounts reported in 1865, and in the last preceding report from the several Counties.

COUNTIES.	Amount in '58-9.	Amount in 1861.	Amount in 1863.	Amount in 1865.	Difference. Decrease.	Difference. Increase.
Adair,.....	\$ 5,471 63	\$ 6,071 95	\$ 5,685 96	\$ 33,20 62	\$ 2,365 34	\$.....
Adams,.....	5,337 69	5,337 69	6,085 46	68,31 22	.....	745 76
Alamakee,*.....	103,590 87	no report.	106,612 98	113,144 61	.....	6,531 63
Appanoose,*.....	20,031 30	no report.	19,805 50	20,217 36	.....	411 86
Audubon,*.....	4,981 83	no report.	no report.	9,366 37	.....	.....
Benton,*.....	41,533 98	no report.	40,453 07	40,443 83	9 24	.....
Black Hawk,.....	39,589 18	40,983 88	47,858 91	51,029 74	.....	3,170 83
Boone,*.....	15,663 08	.....	.....	17,289 26	.....	.....
Bremer,.....	42,777 95	44,458 27	45,222 45	44,755 50	466 95	.....
Buchanan,.....	15,496 22	15,444 22	15,444 22	20,645 12	.....	5,200 90
Butler,.....	13,422 86	.....	.....	no report.	.....	.....
Calhoun,.....	224 45	224 45	217 34	222 50	.....	5 16
Carroll,.....	1,436 43	.....	1,800 00	no report.	.....	.....
Cass,.....	1,534 00	.....	1,534 00	1,534 00	.....	.....
Cedar,*.....	48,265 43	.....	47,165 35	47,060 90	104 45	.....
Cerro Gordo,.....	6,725 59	8,907 59	.....	8,058 89	848 70	.....
Cherokee,*.....	.....	180 00	180 00	270 00	.....	90 00
Chickasaw,.....	18,509 39	19,385 39	19,811 65	14,865 17	4,946 48	.....
Clarke,*.....	29,840 28	.....	29,724 92	29,831 92	.....	107 00
Clayton,.....	52,674 91	52,823 55	54,555 55	54,555 55
Clinton,*.....	44,284 10	48,841 00	47,370 70	47,420 70	50 00

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Crawford,.....	7,502 44	7,513 14	6,163 09
Dallas,*.....	31,706 49	31,656 49	31,452 50	22,294 99	9,157 51
Davis,*.....	26,985 28	.....	25,262 22	25,147 87	114 35	.....
Decatur,.....	69,486 58	.....	67,299 72	55,626 85	11,672 87	.....
Delaware,.....	31,882 29	31,942 29	33,568 21	28,290 57	5,277 64	.....
Des Moines,*.....	33,530 51	33,323 01	33,023 01	35,971 62	.....	2,948 61
Dubuque,.....	48,721 17	49,551 89	49,551 98	40,691 45	8,860 53	.....
Fayette,.....	71,478 50	71,480 49	70,674 49	64,774 49	5,900 00	.....
Floyd,*.....	25,829 02	25,753 68	25,209 60	25,819 00	.....	609 40
Franklin,.....	2,806 22	5,756 22	6,668 72	9,428 70	.....	2,759 98
Fremont,.....	6,257 30	.....	7,264 37	no report.	.....	.....
Greene,*.....	6,042 78	5,916 80	5,452 78	4,845 76	607 02	.....
Grundy,*.....	819 44	819 44	819 44	4,853 29	.....	4,033 85
Guthrie,.....	8,514 08	.....	8,363 58	8,514 08	.....	150 50
Hamilton,.....	19,301 38	18,662 80	14,955 21	13,571 98	1,383 23	.....
Hardin,.....	15,042 10	14,609 00	18,850 11	no report.	.....	.....
Harrison,.....	13,129 47	14,404 48	13,829 48	13,229 09	600 39	.....
Henry,*.....	29,524 84	29,072 51	33,473 48	17,381 40	16,092 08	.....
Howard,*.....	26,711 47	26,751 54	23,430 53	no report.	.....	.....
Humboldt,*.....	1,432 37	5,306 82	5,306 82	5,430 80	.....	123 98
Iowa,.....	66,386 50	66,414 93	54,526 75	no report.	.....	.....
Jackson,.....	29,102 43	29,196 17	.....	25,535 05	.....	.....
Jasper,.....	20,465 89	20,485 80	.....	18,359 75	.....	.....
Jefferson,.....	25,046 91	.....	25,046 91	25,343 33	.....	296 42
Johnson,.....	32,808 90	32,808 90	30,753 54	33,229 45	.....	2,475 91
Jones,*.....	57,738 13	58,971 02	58,593 59	58,130 02	463 57
Keokuk,*.....	21,235 04	21,075 41	21,551 25	22,652 91	1,101 66

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*See "Special Notes in regard to Permanent School Fund."

STATEMENT "C"—CONTINUED.

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COUNTIES.	Amount in 1858-9.	Amount in 1861.	Amount in 1863.	Amount in 1865.	Difference. Decrease.	Difference. Increase.
Kossuth	\$ 10,753 88	\$ 6,922 77	6,879 42	no report.	.....	.....
Lee	51,275 86	51,276 95	50,793 95	38,086 36	12,707 59	.....
Linn	41,916 15	.....	.....	41,890 90	.....	.....
Louisa	18,011 25	18,011 25	.....	no report.	.....	.....
Lucas	18,736 48	.....	.....	no report.	.....	.....
Madison	24,362 77	.....	23,326 94	26,428 84	.....	3,101 90
Mahaska*	32,838 01	32,838 01	32,145 23	33,131 96	.....	986 73
Marion*	26,653 20	26,653 20	.....	26,368 09	.....	.....
Marshall	21,779 78	21,779 78	22,179 78	25,031 77	.....	2,851 99
Mills*	17,028 10	16,987 60	15,199 50	13,436 52	1,762 98	.....
Mitchell	12,855 70	13,710 58	12,991 11	no report.	.....	.....
Monona	194 61	2,121 43	1,921 41	no report.	.....	.....
Monroe	14,975 68	.....	15,070 44	14,698 17	372 27	.....
Montgomery	9,965 16	9,965 16	.....	no report.	.....	.....
Muscatine	24,661 89	.....	26,844 89	22,059 29	4,785 60	.....
Page*	24,701 55	.....	18,240 90	12,102 80	6,138 10	.....
Polk	28,839 42	.....	25,695 89	32,410 61	.....	6,714 72
Pottawattamie	4,999 67	5,399 66	.....	no report.	.....	.....
Poweshiek	59,850 50	59,658 74	59,518 75	no report.	.....	.....
Ringgold	24,274 15	25,383 98	18,996 16	21,320 09	.....	2,323 93
Sac	572 43	.....	572 43	572 43	.....	.....
Scott*	40,504 00	.....	32,300 01	36,089 51	.....	3,789 50
Shelby	1,723 16	2,359 94	2,203 16	2,153 16	50 00	.....
Story	22,951 21	23,546 86	27,466 77	no report.	.....	.....
Tama	42,414 80	39,797 13	39,743 63	no report.	.....	.....

AUDITOR'S REPORT.

Taylor	3,913 50	.....	4,919 82	4,840 20	79 62	.....
Union	14,289 39	17,378 81	19,250 42	19,079 59	170 83	.....
Van Buren	29,970 81	30,069 80	30,525 51	no report.	.....	.....
Wapello	26,485 31	.....	27,017 10	22,534 48	4,472 62	.....
Warren*	18,547 75	.....	.....	18,578 61	.....	.....
Washington*	33,163 05	.....	33,681 45	29,040 68	4,640 77	.....
Wayne	32,762 50	.....	49,638 11	no report.	.....	.....
Webster	24,836 50	24,836 50	18,709 17	15,751 34	2,957 83	.....
Winneshiek*	51,345 23	51,505 43	52,355 99	53,235 34	.....	879 35
Woodbury	3,761 00	3,761 00	.....	3,929 61	.....	.....
Worth* .....	.....	.....	300 00	2,480 80	.....	2,180 80
Wright	5,030 15	5,430 39	3,551 19	5,431 00	.....	1,879 81
Total .....	.....	.....	.....	1,616,727 95	107,008 56	52,522 18
Add for amount of fund in eighteen Counties which have not reported this year, according to their last report to this office .....	.....	.....	.....	400,091 88	.....	.....
Total amount of fund in Counties	2,016,819 83

*See "Special Notes in regard to Permanent School Fund."

AUDITOR'S REPORT.

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27TH—STATEMENT "D."

Showing the amount of notes and cash in hands of County Treasurers, as reported June 1, 1865, belonging to the Permanent School Fund.

COUNTIES.	NOTES.	CASH.
Adair.....	\$ 3,038.16	\$ 282.46
Adams.....	6,827.55	3.67
Alamakee.....	109,827.00	3,317.61
Appanoose.....	19,676.22	541.14
Audubon.....	8,288.97	1,077.40
Benton.....	40,103.87	339.96
Black Hawk....	50,898.44	131.30
Boone.....	16,208.44	1,080.82
Bremer.....	43,752.73	1,002.77
Buchanan.....	20,645.12	.....
Buena Vista.....	No fund.....	.....
Butler.....	No report.....	.....
Calhoun.....	222.00	.50
Carroll.....	No report.....	.....
Cass.....	1,232.60	301.40
Cedar*.....	40,139.87	6,921.03
Cerro Gordo.....	7,455.48	603.41
Cherokee.....	179.00	91.00
Chickasaw*.....	12,001.14	2,864.03
Clarke.....	28,937.63	894.29
Clay.....	No fund.....	.....
Clayton.....	50,092.56	4,462.99
Clinton.....	38,407.75	9,012.95
Crawford.....	5,456.21	706.88
Dallas*.....	21,304.20	990.79
Davis.....	24,482.41	665.46
Decatur.....	55,597.44	29.41
Delaware*.....	24,320.00	3,970.57
Des Moines.....	18,929.42	17,042.20
Dickinson.....	No fund.....	.....
Dubuque.....	28,085.37	12,606.08
Emmett.....	No fund.....	.....
Fayette*.....	63,701.24	1,073.25
Floyd*.....	18,830.31	6,988.69
Franklin.....	9,367.59	61.11
Fremont.....	No report.....	.....
Greene.....	4,640.76	205.00
Grundy.....	4,502.68	350.61
Guthrie.....	8,398.89	115.19
Hamilton.....	11,515.59	2,056.39
Hancock.....	No fund.....	.....

STATEMENT "D"—CONTINUED.

COUNTIES.	NOTES.	CASH.
Hardin.....	No report.....	.....
Harrison.....	12,487.20	741.89
Henry*.....	17,381.40	None.....
Howard.....	No report.....	.....
Humboldt.....	4,273.57	1,157.23
Ida.....	No fund.....	.....
Iowa.....	No report.....	.....
Jackson.....	16,333.71	9,201.34
Jasper.....	18,159.75	200.00
Jefferson.....	16,757.25	8,586.08
Johnson.....	22,131.85	11,097.60
Jones.....	57,298.17	831.85
Keokuk*.....	17,478.25	5,174.66
Kossuth.....	No report.....	.....
Lee*.....	36,196.31	1,890.05
Linn*.....	33,893.13	7,997.77
Louisa.....	No report.....	.....
Lucas.....	No report.....	.....
Lyon.....	Not organized.....	.....
Madison*.....	21,549.65	4,879.19
Mahaska.....	30,142.04	2,989.92
Marion.....	25,664.36	703.73
Marshall.....	24,935.16	96.61
Mills.....	13,037.23	399.29
Mitchell.....	No report.....	.....
Monona.....	No report.....	.....
Monroe.....	14,375.47	322.70
Montgomery.....	No report.....	.....
Muscatine.....	20,073.29	1,986.00
O'Brien.....	No fund.....	.....
Osceola.....	Not organized.....	.....
Page.....	11,857.95	244.85
Palo Alto.....	No fund.....	.....
Plymouth.....	No fund.....	.....
Pocahontas.....	No fund.....	.....
Polk.....	28,011.84	4,398.77
Pottawattamie.....	No report.....	.....
Poweshiek*.....	No report.....	.....
Ringgold.....	21,320.09	None.....
Sac.....	398.93	173.50
Scott.....	13,820.25	22,269.26
Shelby.....	2,024.41	128.75
Sioux.....	No fund.....	.....
Story.....	No report.....	.....
Tama.....	No report.....	.....

STATEMENT "D"—CONTINUED.

COUNTIES.	NOTES.	CASH.
Taylor.....	4,148.50	691.70
Union.....	18,817.62	261.97
Van Buren*.....	No report.....	
Wapello.....	21,206.95	1,327.53
Warren.....	16,850.11	1,728.50
Washington.....	25,873.49	3,167.19
Wayne.....	No report.....	
Webster.....	15,420.47	330.87
Winnebago.....	No fund.....	
Winneshiek.....	51,639.30	1,596.04
Woodbury.....	2,990.00	939.61
Worth.....	2,199.00	281.80
Wright.....	5,361.94	69.06
	\$1,441,075.28	\$ 175,652.67

28TH.—AMOUNT OF PERMANENT SCHOOL FUND PAID TO STATE
TREASURER IN ACCORDANCE WITH SECTION 2, CHAP. 118,
ACTS 10TH GENERAL ASSEMBLY.

Cedar County,.....	\$ 6,500 00
Chickasaw County,†.....	1,500 00
Dallas County,.....	10,000 00
Delaware County,.....	2,000 00
Fayette County,.....	6,000 00
Floyd County,†.....	3,500 00
Henry County,.....	13,000 00
Keokuk County,.....	4,000 00
Lee County,.....	10,000 00
Linn County,.....	6,000 00
Madison County,.....	4,879 19
Poweshiek County,.....	4,000 00
Van Buren County,.....	10,639 55
	\$82,018 74
Eads' Sureties,.....	5,000 00
Eads' Loans,.....	11,287 50
	\$98,306 24

* For amount paid to State Treasurer under Sec. 2, Chap. 118, Acts of 10th General Assembly, see Statement No. 28.

† The commission retained by Banks for forwarding funds from Chickasaw and Floyd, reduces the amount on hand of State Treasurer \$12.50. This error will be corrected on first payment of General Revenue from these Banks; this expense properly belongs to General Revenue Account and should not have been deducted from the Permanent School Fund.

29TH.—REMARKS OF COUNTY CLERKS ON PERMANENT SCHOOL
FUND, AS PER THEIR REPORTS OF JUNE 1, 1865.

ALAMAKEE COUNTY.

The Clerk says: We have endeavored to fill up the accompanying School Fund Reports, but can find no past report on record or on file from which to get a foundation for this one, and have been compelled to go through the ledger to get the balance on hand of mortgage and contract notes, as per report. Included in this balance on hand is \$17,678 of mortgages sold to the School Fund for \$5,935.50 and \$9,844.60 in suit and not disposed of. There are also contracts in suit amounting to \$1,680.61, sold by Ross before contracted \$112.50 and 74.07 sold to School Fund for \$100.

This, we think, is somewhere within gunshot of correct; but, from what we can find to start from, the number of doubtful cases not yet disposed of, and the fact that we are now issuing some eighteen executions, it is impossible to make a correct report, and will be so long as these old cases hang on.

J. G. ORR, Clerk District Court.

APPANOOSE COUNTY.

There have been no books kept as contemplated by law, and I cannot make out a report that would be intelligible to myself or any other person. Will you be so kind as to send me a form of keeping books that will correspond with this report as a basis. You will perceive that I report \$411.86 more Permanent School Fund than was reported by Mr. Bryan two years since. This should not be. There will also be a loss to the fund as soon as some of the judgments can be executed, which could not be done heretofore in consequence of defendants being in U. S. service. I have now an inventory of contract and mortgage notes, judgments and cash, which shows the above result, and should like to open the books from this date in accordance with this form of report.

Respectfully, &c.,

JAC. RUMMEL.

CENTERVILLE, Aug. 17, 1865.

AUDUBON COUNTY.

The Clerk says: Quite an amount of contract notes are about being placed in the Attorney's hands for collection. The fund as yet has sustained no loss in this county. The prospect of contin-

ning the Loan at 10 per cent. is bad, 8 per cent. is thought enough.

G. W. CAMERON, Clerk Board Supervisors.

BENTON COUNTY.

The sum of \$8,514.41 reported as received on Mortgage notes includes the sum of \$665.73, being amount received on sale of lands by the Board of Supervisors. This report is greater than report of June 1864 to the amount of \$150.98 which results from notes overlooked and not reported in former report, and which are reported herein, which makes the total sum overrun the former report.

There have also been some small losses to the Fund, but as the precise amount thereof cannot yet be definitely ascertained, I have not reported the same. No difficulty is experienced in loaning the money at eight per cent. interest, being the rate fixed by the Board of Supervisors.

J. CHAPIN, Clerk Board Supervisors.

BOONE COUNTY.

The \$37.50 that appears in the statement is the N. P. Berry's note; was given in at last settlement, and he had a patent for the land. The books and papers are in such a predicament that I was obliged to take some time to prepare this report.

CHAS. WESTON, Clerk Board Supervisors.

CLARKE COUNTY.

The Clerk of Clarke County says: I have no losses to report. There is some discrepancy between this and my last report. I am satisfied that my last report is erroneous. This report increases the fund \$26.37. [June report of 1864.]

CEDAR COUNTY.

I have given the books, notes, and judgments the most careful examination, and I think the report is now correct. I know that the cash balance on hand June 1, 1865, corresponds with County Treasurer's books. The books show the cash on hand, June 1, 1864, to have been \$2,966.52 instead of \$1,966.52, as reported by Mr. Shaw. You will also observe some other differences between Mr. Shaw's accounts and mine. He reports balance of contract notes on hand June 1, 1864, to be \$9,276.91, and the books show

that the balance at that time was \$9,495.71. I believe that my present report is correct.

SYLVANUS YATES, Clerk Board of Sup.

CLINTON COUNTY.

There is but little of the Fund now being paid in, and we are loaning considerable at this time at 8 per cent. I think if the Legislature would modify the law, so that we could loan a greater amount than \$500 to an individual—and would confine the Clerk to one-half of the assessment, or appraised value—do away with one or the other of those clauses, and do away with the personal security clause, the fund could all be loaned at 10 per cent., and just as securely as it now is. I think the Fund would be more secure by letting the assessment clause stand, and doing away with appraisement.

W. FAMILTON, Clerk Board Supervisors.

CHEROKEE COUNTY.

I have not much to say about this fund, only we have loaned out none, and I see no prospect of loaning any at present. We have sold only what was needed for actual settlers. I don't think it could be loaned here at present at any rate of interest, but it may be after awhile. There is as yet not any loss to the Fund in this county.

ORANGE S. WRIGHT, Clerk Board Supervisors.

DAVIS COUNTY.

"We have no difficulty in loaning all the Fund in this county. We now have but \$83 on hand, and applicants for at least \$1,500. There are some inaccuracies in this Report, but it is the best I could do from the books. I am satisfied that the amount of contract notes reported in 1863 included some old notes paid off, but left in the office. Should I find anything more I will include it in my next Report."

DES MOINES COUNTY.

"The Board have authorized me to sell land purchased on judgments, and also with the parties we have judgments against. I have not been able as yet to do so; when I do I will report the loss—that is on the \$2,210.98. It will nearly all be lost, and is

nearly all for interest due on contract notes. I am loaning money now fast; have loaned \$1,785 since 1st June, and have four or five applications now—Sept. 27, 1865.”

DALLAS COUNTY.

“I give statement of School Fund at present time because I cannot give it as required. I will in future be able to give all the items. I have no copy of any former Report.

COLE NOEL, Clerk Board Supervisors.”

Dallas county has paid into State Treasury \$10,000. This fully accounts for the deficiency reported.

FLOYD COUNTY.

“Executions are now in Sheriff's hands, so that no loss can be reported. The School Fund cannot be all loaned under the present law. If it could be loaned without regard to the *assessment* it could be kept loaned at 8 per cent. on good safe security.”

GREENE COUNTY.

“No trouble to loan at 10 per cent., yet cannot see the propriety of having 8 and 10 per cent. collected in the same office from the same Fund. It should be uniform. As to losses it is impossible to determine that fact until after Court, (third Monday in August.) We have not had Court for one year.”

GRUNDY COUNTY.

“In this Report I have no losses to report, and believe there will be none on the loans made. I am now loaning at 8 per cent., as it was believed that we could not loan at a higher rate. The interest is promptly paid, and the condition of the Permanent School Fund in this county, I am glad to report, in a healthy condition.”

HENRY COUNTY.

“The School Fund books of this county as kept by the County Judges before coming into my hands, and as kept since by me, render it impossible for me to make my report conform to your blank forms above. I suppose the above is all that is needed. In his last payment to you of \$5,000 the Treasurer overpaid \$72.56,

as shown above. No steps have been taken yet to show a loss to the Fund.”

HUMBOLDT COUNTY.

“No losses have occurred since June 1, 1864. This county being recently settled, the prospect of loaning the Fund for some time to come is comparatively good. The loans will be negotiated at 8 per cent. as a matter of course.”

JONES COUNTY.

The Board of Supervisors of Jones county, at their June term A. D. 1865, report the following notes as not collected and worthless:

Notes on mortgage.....	\$1,001.06
Notes on contract.....	105.54

Total.....	\$1,106.60
------------	------------

KEOKUK COUNTY.

“Can loan a part of the Fund at 8 per cent. No loss definitely ascertained.

J. A. DONNELL, Clerk Board Supervisors.”

MAHASKA COUNTY.

The Clerk of Mahaska county remarks in his report: “The amount of contract notes reported above, as on hand, will appear larger than amount reported in 1863, as the notes in hands of attorneys and in judgment were not included in said report.”

MILLS COUNTY.

The amount in judgments will be collected as soon as defendants shall get home from the army.

H. A. COPELAND, Clerk Board Supervisors.

MARION COUNTY.

I think there will be no difficulty in loaning the School Fund at 10 per cent. in this county.

GEO. KRUCK, Clerk Board Supervisors.

PAGE COUNTY.

"The amount of balances on judgments against parties who are non-residents is not included in this report, for the reason that no general execution has ever been issued and there is no order for general execution, consequently I cannot determine losses, or report on the same intelligently, that losses might be determined."

SCOTT COUNTY.

"By referring to the report of June, 1863, the balances there are incorrect. I have the correct balances in this report.

The whole amount of this money, (\$22,269.26,) could be loaned, provided real estate security was sufficient, and could loan more than \$500 to any one applicant. Parties are very reluctant at this day to ask a man to sign a note besides giving real estate security."

WARREN COUNTY.

There will be a probable loss of \$119 cash, amount accumulated 1st June to loan the county for Relief Fund. Can loan all at 8 per cent.

C. McKAY, Clerk of Warren County.

WINNESHEIK COUNTY.

I am of the opinion that the School Fund of this county can be loaned at 10 per cent.

S. W. MATTESON, Clerk Board Supervisors.

WORTH COUNTY.

The Clerk of Worth county says that he has had no difficulty in loaning all the School Fund that comes into his hands at 8 per cent. The Fund in this county is loaned on ample security and no losses apprehended.

J. C. V. DWELLE, Clerk Board Supervisors.

WASHINGTON COUNTY.

The Clerk says: "I have labored and endeavored to prepare a report that would be more satisfactory, but I am not able to make anything better than the statement which I send—which is the condition of the Permanent School Fund, June 1st, 1865, as shown by account and books which came into my possession January last. Our School Fund accounts will undergo an overhauling this

winter, and I think the amount which I now report as unaccounted for, \$11,968.80, will turn up all right."

EADS' LOANS.

Amount of loans made by Superintendent J. D. Eads,	
unpaid as per Auditor's Report, November 2, 1863,	\$146,203.87
Amount paid on said loans during the two	
fiscal years ending November 4, 1865,...	\$11,300.00
Amount of said loans settled and canceled	
under Section 4, Chapter 94, Acts of	
1864,.....	40,100.00
	<hr/>
	51,400.00

Amount of principal remaining unpaid Nov. 4, 1865, \$94,803.87

NAMES.	AMOUNT.	REMARKS.
James D. Eads.....	20,000.00	Placed in hands of J. Tracy, February 15, 1861....
A. T. Walling & Co.....	2,000.00	" " " " " " " " " " " "
A. T. Walling.....	4,900.00	" " " " " " " " " " " "
A. T. Walling.....	5,100.00	" " " " " " " " " " " "
L. J. Swartz, (and B. Swartz).....	4,000.00	" " " " " " " " " " June 16, 1865.....
S. Boyles, (Hugel & Stanfel).....	4,000.00	" " " " " " " " " " February 15, 1861....
W. G. Crawford, (and McCorkle).....	800.00	" " " " " " " " " " D. D. Chase, Dist. Att'y, Sept. 30, 1865
T. J. Cannon.....	1,000.00	" " " " " " " " " " of J. Tracy, February 15, 1861....
T. J. Cannon.....	6,318.87	" " " " " " " " " " " " " "
Jno. S. Hamilton, (and Anderson).....	1,200.00	" " " " " " " " " " D. D. Chase, Sept. 7, 1865.....
R. W. Rothrock.....	2,000.00	" " " " " " " " " " J. Tracy, Feb. 15, 1861.....
Wm. Thompson, (and Tiffany).....	1,000.00	" " " " " " " " " " June 16, 1865.....
J. M. Anderson, (and Reid, balance).....	340.00	" " " " " " " " " " " " " "
J. A. Goodrich.....	1,125.00	" " " " " " " " " " " " " "
Jos. B. Dorr, (and Jos. Dorr).....	4,000.00	" " " " " " " " " " Geo. Wattson, Dist. Att'y, Sept. 30, '65
J. K. Hornish, (and Hiatt).....	2,000.00	" " " " " " " " " " J. Tracy, June 16, 1865.....
John W. Stanton, (and A. Shaw).....	2,000.00	" " " " " " " " " " H. W. Maxwell, Dist. Att'y, Oct. 26, '65
S. J. Reid, (and H. T. Reid):.....	680.00	" " " " " " " " " " J. Tracy, June 16, 1865.....
J. M. Anderson, (and H. T. Reid).....	640.00	" " " " " " " " " " " " " "
James M. Reid, (and H. T. Reid).....	10,000.00	" " " " " " " " " " " " " "
E. S. Toof.....	1,200.00	" " " " " " " " " " " " " "
B. Hugel.....	1,000.00	" " " " " " " " " " " " " "
Wm. H. Leech, (and R. McFarland).....	3,000.00	" " " " " " " " " " February 15, 1861.....
Wm. H. Leach.....	3,000.00	" " " " " " " " " " June 16, 1865.....
Geo. S. Hampton.....	5,000.00	" " " " " " " " " " C. R. Scott, Dist. Att'y, Sept. 30, 1865

Sylvester, Harrison & Bro.....	2,100.00	Placed in hands of G. Wattson, Dist. Att'y, Sept.16,'65
Geo. Andrews, (and R. H. Kelly).....	1,250.00	No mortgage to secure this note on file.....
W. J. Gilbert.....	600.00	Placed in hands of J. Tracy, February 15, 1861....
W. H. White.....	500.00	" " " " C. R. Scott, September 30, 1865.....
Hugh F. King, (and Wm. White).....	500.00	" " " " " " " " " " " "
E. W. Lake.....	1,000.00	" " " " J. Tracy, February 15, 1861.....
Thos. Snyder.....	1,500.00	" " " " " " " " " " " "
Benj. Grossman, (and Marsell).....	1,000.00	" " " " " " " " " " " "
Total.....	\$94,803.87	

Herewith find report of Hon. C. C. Nourse, of disposition made of notes and mortgages referred to in Chapter 94, Section 4, Acts of 10th General Assembly :

DES MOINES, IOWA, Oct. 23d, 1865.

HON. JNO. A. ELLIOTT, *Auditor of State*—

DEAR SIR: As per request, I herewith hand you statement of the condition of the Eads' mortgages referred to in chapter 94 of Acts of 10th General Assembly.

In pursuance of section 4 of said act, the stockholders of the Capital Building Association, by deed, duly authorized their President and Secretary to make conveyance to the State of Iowa to lots 11 and 12, in block 6 in W. A. Scott's addition to Des Moines, being the lots upon which the present State House is situated. The sufficiency of the conveyance and title was duly attested by me as Attorney General, and the deed has been recorded and deposited with the Secretary of State.

In consideration of the above conveyance the State Census Board, with the Attorney General, executed an assignment to S. P. White, without recourse, for the use of the parties in interest of the following described mortgages, to-wit: All of the notes and mortgages referred to in section 4 of said act, except those required to be foreclosed.

These have been disposed of as follows:

The mortgage of W. A. Scott and James A. Williamson, dated June 27, 1856, for \$8,300, has been duly foreclosed and a decree obtained in the District Court of Polk county thereon; and according to the provisions of said act upon special execution issued, I caused to be sold and bid off in the name of the State of Iowa, block No. 4 in W. A. Scott's addition to Des Moines, for the sum of four thousand dollars, as directed by the State Census Board. The Sheriff has executed a deed for the property to the State, and the balance of the judgment or decree remains to be assigned under the provisions of the statute.

The mortgage executed by J. D. Cavenor and J. M. Griffiths for \$4,125, July 1st, 1856, has been foreclosed and a decree obtained in the District Court of Warren county, and special execution awarded for the sale of the lands therein described, to-wit: Sw $\frac{1}{4}$ of sec. 4, and sw $\frac{1}{4}$ and s $\frac{1}{4}$ of nw $\frac{1}{4}$ of sec. 15, and w. frac. $\frac{1}{2}$ of

sec. 7 and the north frac. $\frac{1}{2}$ of nw $\frac{1}{4}$ of sec. 18 and w $\frac{1}{2}$ ne $\frac{1}{4}$ 30—all in township No. 77 n. range 25 west 5th P. M.

Before the sale took place upon execution issued on the above decree, I went out of office and by direction of Mr. Allen, my successor in office, the business of buying in the above property, was entrusted to Mr. H. W. Maxwell, District Attorney. It appears that on the day of sale Mr. Maxwell was called away from home to attend Court in Polk county by his official duties, and by some misunderstanding between him and the Sheriff no bid was made for the State. One Lewis Todhunter, and perhaps another party, made a nominal bid on the property and the Sheriff, in violation of official duty, declared them the purchasers. I immediately caused a Bill in Chancery to be filed and notice to the pretended purchasers and the Sheriff to set aside this sale. It will no doubt be set aside. The land is worth about \$10 an acre, and should have been bid off for the State for the amount of decree and costs.

The remaining mortgage of Alexander Shaw and John W. Stanton is now in suit in the District Court of Polk county. It was necessary in order to perfect the title to the property proposed to be bought by the State under this mortgage, to make the judgment creditors of Shaw, and the subsequent mortgagees of the mortgaged property, parties to the foreclosure proceeding. The law also directs a foreclosure of the mortgage for the whole amount and against all the property. Some of the subsequent creditors are resisting a foreclosure of this mortgage as to a portion of the property, on the ground that the debt of the State is canceled and satisfied as to all the property except as to that which the law directs to be purchased. However untenable this position may be in point of law and fact, yet, until the case can be brought to a hearing, no decree can be obtained.

Having accepted of the position of Judge of the 5th Judicial District, I shall not be able to give any further attention to these cases. The chancery proceeding to set aside the sale under the Cavenor mortgage, I presume will be attended to by Mr. Maxwell as he resides in Warren county.

Very truly yours,

C. C. NOURSE.

In connection with the Reports of the disposition made of the notes and mortgages of the "Capitol Building Association" it may be proper to give an estimate of the amount the Capitol Building has cost the State of Iowa by this arrangement:

Amount of loans settled and canceled by this arrangement	\$40,100.00
From which deduct the amount paid for block 4 in Scott's addition	\$4,000
Estimated value of Cavenor's land	8,000
Estimated $n\frac{1}{2}$ sw $\frac{1}{4}$ sec. 26, T. 80, R. 24 (Shaw's)	1,000
	<hr/> 13,000.00

Leaving cost of building..... \$27,100.00

In this estimate there is no calculation of interest on these claims settled as above; but allowing the rent or use of the building to equal the interest on the mortgages given School Fund.

31st—AMOUNT OF PERMANENT SCHOOL FUND AND HOW INVESTED.

This Fund is composed of the following sums as near as can be determined from the reports received and the books in this office, to-wit:

Amount in the counties.....	\$2,016,819.83
Amount loaned to the State.....	122,295.75
Amount of loans made by Supt. J. D. Eads, unpaid.	94,803.87
Amount loaned Med. Department State University.	15,000.00
Amount invested in U. S. Bonds.....	99,004.25
Amount due from J. C. Bishop, Ex-School Fund Commissioner of Mitchell county.....	6,162.69
Amount due from W. W. Reed, Ex-School Fund Commissioner of Shelby county.....	31.25
Amount due from M. Glazebrook, Ex-School Fund Commissioner of Madison county.....	569.13
	<hr/> \$2,354,686.77

From which should be deducted as follows:

Amount overdrawn from State Revenue.....	\$ 1.49
Balance due J. Tolman, Ex-School Fund Com- missioner of Webster county as appears from settlement sheet.....	769.85
Balance due S. K. Scovell, Ex-School Fund Commissioner of Dallas county.....	267.73—\$1039.07
Leaves amount of Permanent Fund.....	\$2,353,647.70

Of the apportionment of interest on the Permanent School Fund, made by the Auditor of State, on the 7th day of March, 1864, in pursuance of law.

COUNTIES.	Number of Youths.	Amount of In- terest Delin- quent.	Amount of In- terest Col- lected.	Amount of In- terest Appor- tioned.	Warrants on Revenue for deficiency.	Excess paya- ble to Rev- enue.
Adair	381	\$ 843 77	\$ 132 57	\$ 182 88	\$ 50 31	.....
Adams	670	437 20	428 67	331 60	.....	107 07
Alamakee	5,233	17,780 03	5,382 72	2,511 84	.....	2,870 88
Appanoose	5,559	2,584 66	1,146 49	2,668 32	1,521 83	.....
Audubon	157	1,470 60	75 07	75 36	29	.....
Benton	3,745	6,319 76	3,582 06	1,797 60	.....	1,784 46
Black Hawk	3,662	4,048 02	2,323 83	1,757 76	.....	566 07
Boone	1,938	3,678 96	701 66	930 24	228 58	.....
Bremer	2,045	7,740 68	2,820 39	981 60	.....	1,838 79
Buchanan	3,254	1,323 80	1,178 13	1,561 92	383 79	.....
Butler	1,678	3,872 33	682 13	805 44	123 31	.....
Calhoun	53	9 92	5 25	25 44	20 19	.....
Carroll	140	227 30	71 60	67 20	.....	4 40
Cass	673	281 40	50 10	323 04	272 94	.....
Cedar	5,195	4,401 09	3,522 16	2,493 60	.....	1,028 56
Cerro Gordo	403	1,019 86	285 30	193 44	.....	91 86
Cherokee	17	33 26	.....	8 16	8 16	.....
Chickasaw	1,883	6,825 32	660 65	903 84	243 19	.....
Clarke	2,569	3,634 09	1,722 20	1,233 12	.....	489 08
Clayton	8,800	7,060 08	3,914 74	4,224 00	309 26	.....
Clinton	7,657	2,579 91	3,588 19	3,675 36	87 17	.....
Crawford	200	1,003 00	73 01	96 00	22 99	.....

AUDITOR'S REPORT.

Dallas	2,243	2,841 62	1,651 62	1,076 64	.....	574 98
Davis	6,056	1,261 25	1,694 55	2,906 88	1,212 33	.....
Decatur	3,783	3,538 66	2,615 13	1,815 84	.....	799 29
Delaware	4,551	2,026 43	2,854 60	2,184 48	.....	670 12
Des Moines	7,926	3,524 07	1,471 81	3,804 48	2,332 67	.....
Dubuque	11,369	7,948 90	3,278 75	5,457 12	2,178 37	.....
Emmett	64	No fund	No fund	30 72	30 72	.....
Fayette	5,108	9,327 42	4,658 45	2,451 84	.....	2,206 61
Floyd	1,422	9,718 76	1,224 73	682 56	.....	542 17
Franklin	636	970 12	208 88	305 28	96 40	.....
Fremont	2,194	883 40	421 33	1,053 12	631 79	.....
Greene	605	2,020 06	275 33	290 40	15 07	.....
Grundy	408	46 26	57 93	195 84	137 91	.....
Guthrie	1,327	659 62	960 55	636 96	.....	323 59
Hamilton	705	6,920 10	1,317 37	338 40	.....	978 97
Hancock	88	No fund	No fund	42 24	42 24	.....
Hardin	2,362	739 76	809 13	1,133 76	324 63	.....
Harrison	1,519	2,438 09	693 57	729 12	35 55	.....
Henry	6,739	6,602 75	1,066 26	3,234 72	2,168 46	.....
Howard	1,389	7,558 73	913 56	666 72	.....	246 84
Humboldt	160	1,284 25	169 12	76 80	.....	92 32
Ida	22	No fund	No fund	10 56	10 56	.....
Iowa	3,544	6,133 43	3,743 00	1,701 12	.....	2,041 88
Jackson	7,903	1,517 93	1,903 20	3,793 44	1,890 24	.....
Jasper	4,347	1,726 18	1,558 81	2,086 56	527 75	.....
Jefferson	6,302	1,220 90	1,206 29	3,024 96	1,818 67	.....
Johnson	6,767	3,717 00	2,243 64	3,248 16	1,004 52	.....
Jones	5,735	4,616 29	3,769 39	2,752 80	.....	1,016 59
Keokuk	5,593	599 75	1,409 91	2,684 64	1,274 73

AUDITOR'S REPORT.

STATEMENT "E"—CONTINUED.

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COUNTIES.	Number of Youths.	Amount of In- terest Delin- quent.	Amount of In- terest Col- lected.	Amount of In- terest Appor- tioned.	Warrants on Revenue for deficiency.	Excess paya- ble to Reve- nue.
Kossuth	156	3,009 23	29 75	74 88	45 13	.....
Lee	11,353	7,989 89	3,749 43	5,449 44	1,700 01	.....
Linn	7,864	5,289 03	2,583 05	3,774 72	1,191 67	.....
Louisa	4,355	3,086 26	940 64	2,090 40	1,149 76	.....
Lucas	2,647	1,441 34	996 98	1,270 56	273 58	.....
Madison	3,452	1,855 04	2,265 67	1,656 96	.....	608 71
Mahaska	6,622	1,907 76	2,823 15	3,178 56	355 41	.....
Marion	7,301	1,710 35	2,396 63	3,504 48	1,107 85	.....
Marshall	2,817	1,327 38	1,553 74	1,352 16	.....	201 58
Mills	1,808	917 13	938 39	867 84	.....	70 55
Mitchell	1,467	4,057 39	222 96	704 16	481 20	.....
Monona	365	54 57	159 16	175 20	16 04	.....
Monroe	4,043	1,243 11	1,231 57	1,940 64	709 07	.....
Montgomery	457	2,521 58	454 88	219 36	.....	235 52
Muscatine	5,962	2,719 23	1,245 34	2,861 76	1,616 42	.....
Page	2,030	3,275 33	863 19	974 40	106 21	.....
Palo Alto	58	No fund ...	No fund ...	27 84	27 84	.....
Plymouth	31	No fund ...	No fund ...	14 88	14 88	.....
Pocahontas	46	No fund ...	No fund ...	22 08	22 08	.....
Polk	5,297	5,399 46	2,747 52	2,542 56	.....	204 96
Pottawattamie	1,963	282 94	103 35	942 24	838 89	.....
Poweshiek	2,703	9,863 52	5,857 60	1,297 44	.....	4,560 16
Ringgold	1,250	1,782 15	1,410 56	600 00	.....	810 56
Sac	114	28 15	35 60	54 72	19 12	.....

AUDITOR'S REPORT.

Scott	8,374	1,718 75	2,209 94	4,019 52	1,809 58	.....
Shelby	389	109 18	106 41	186 72	80 31	.....
Story	1,823	4,662 69	1,050 96	875 04	.....	175 92
Tama	2,720	7,674 67	2,534 03	1,305 60	.....	1,228 43
Taylor	1,611	203 65	334 94	773 28	438 34	.....
Union	970	2,188 71	1,071 64	465 60	.....	606 04
Van Buren	6,759	1,192 74	2,797 08	3,244 32	447 24	.....
Wapello	7,105	1,645 69	1,148 53	3,410 40	2,261 87	.....
Warren	4,647	1,902 25	1,181 52	2,230 56	1,049 04	.....
Washington	6,084	1,793 38	1,588 76	2,920 32	1,331 56	.....
Wayne	2,501	1,717 58	942 37	1,200 48	258 11	.....
Webster	1,186	2,612 77	1,078 55	569 28	.....	509 27
Winnebago	93	No fund ...	No fund ...	44 64	44 64	.....
Winnesheik	5,605	3,830 31	2,433 24	2,690 40	257 16	.....
Woodbury	486	1,264 40	236 70	233 28	.....	3 42
Worth	341	.....	14 27	163 68	149 41	.....
Wright	303	258 00	220 33	145 44	.....	74 89
Total in Counties	281,937	\$259,552 31	\$126,087 26	.....	.....	.....
Interest on Eads' Loans .....	.....	99,448 44	.....	.....	.....	.....
Interest on Medical College Loan .....	.....	8,400 00	.....	.....	.....	.....
Interest on State Loans	9,242 50	9,242 50
Totals	\$367,400 75	\$135,329 76	\$135,329 76	\$36,807 04	\$36,807 04

AUDITOR'S REPORT.

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Showing the apportionment of interest on the Permanent School Fund made on the 10th day of September 1864, as provided by Sections 1967 and 1969 of the Revision of 1860.

COUNTIES.	Number of Youths.	Delinquent Interest.	Collected Interest.	Apportioned Interest.	Warrant or Revenue.	Excess in Counties.
Adair.....	381	639 43	149 51	106 68	.....	42 83
Adams.....	670	130 64	203 20	187 60	.....	15 60
Alamakee.....	5,233	19,832 49	2,306 10	1,465 24	.....	840 86
Appanoose.....	5,559	1,576 31	617 16	1,556 52	939 36	.....
Audubon.....	157	1,157 45	313 15	43 96	.....	269 19
Benton.....	3,745	4,146 02	2,173 74	1,048 60	.....	1,125 14
Black Hawk.....	3,662	2,657 41	1,901 75	1,025 36	.....	876 39
Boone.....	1,938	4,386 78	417 11	542 64	125 53	.....
Bremer.....	2,045	5,770 73	2,585 42	572 60	.....	2,012 82
Buchanan.....	3,254	910 54	557 91	911 12	353 21	.....
Butler.....	1,678	3,595 85	395 40	469 84	74 44	.....
Calhoun.....	53	no report	no report	14 84	14 84	.....
Carroll.....	140	220 10	7 20	39 20	32 00	.....
Cass.....	673	168 60	117 65	188 44	70 79	.....
Cedar.....	5,195	1,793 31	2,147 29	1,454 60	.....	692 69
Cerro Gordo.....	403	1,039 09	224 18	112 84	.....	111 34
Cherokee.....	17	27 00	5 00	4 76	.....	24
Chickasaw.....	1,883	6,209 29	648 00	527 24	.....	120 76
Clarke.....	2,569	2,246 25	1,717 90	719 32	.....	998 58
Clayton.....	8,800	3,230 20	3,112 72	2,464 00	.....	648 72
Clinton.....	7,657	2,626 06	1,161 77	2,143 96	982 19	.....
Crawford.....	200	823 02	185 98	56 00	.....	129 98
Dallas.....	2,243	1,449 23	1,468 18	628 04	.....	840 14

AUDITORS REPORT.

Davis.....	6,056	85 62	1,038 03	1,695 68	657 65	.....
Decatur.....	3,783	2,534 36	1,789 89	1,059 24	.....	730 65
Delaware.....	4,551	1,374 55	1,010 75	1,274 28	263 53	.....
Des Moines.....	7,926	600 11	1,753 00	2,219 28	466 28	.....
Dubuque.....	11,369	7,900 43	1,171 23	3,183 32	2,012 05	.....
Emmett.....	64	No fund....	No fund....	17 92	17 92	.....
Fayette.....	5,108	8,068 64	1,782 82	1,430 24	.....	352 58
Floyd.....	1,422	8,221 61	1,762 74	398 16	.....	1,364 58
Franklin.....	636	694 25	288 59	178 08	.....	110 51
Fremont.....	2,194	1,079 33	266 75	614 32	347 57	.....
Greene.....	605	1,668 37	262 02	169 40	.....	92 62
Grundy.....	408	23 10	44 18	114 24	70 06	.....
Guthrie.....	1,327	504 06	155 56	371 56	216 00	.....
Hamilton.....	705	.....	1,430 69	197 40	.....	1,233 29
Hancock.....	88	No fund....	No fund....	24 64	24 64	.....
Hardin.....	2,362	129 32	690 49	661 36	.....	29 13
Harrison.....	1,519	.....	* 425 32	425 32	.....	.....
Henry.....	6,739	3,806 39	2,796 36	1,886 92	.....	909 44
Howard.....	1,389	6,604 60	1,110 68	388 92	.....	721 76
Humboldt.....	160	779 68	509 19	44 80	.....	464 39
Ida.....	22	No fund....	No fund....	6 16	6 16	.....
Iowa.....	3,544	1,547 97	2,714 89	992 32	.....	1,722 57
Jackson.....	7,903	1,583 16	907 17	2,212 84	1,305 67	.....
Jasper.....	4,347	.....	1,002 67	1,217 16	214 49	.....
Jefferson.....	6,302	351 86	941 35	1,764 56	823 21	.....
Johnson.....	6,767	2,724 20	1,417 15	1,894 76	477 61	.....
Jones.....	5,735	2,164 62	2,454 67	1,605 80	.....	848 87

AUDITORS REPORT.

*Estimated.

COUNTIES.	Number of Youths.	Delinquent Interest.	Collected Interest.	Apportioned Interest.	Warrant or Revenue.	Excess in Counties.
Keokuk.....	5,593	596 60	341 27	1,566 04	1,224 77	.....
Kossuth.....	156	2,783 63	.....	43 68	43 68	.....
Lee.....	11,353	6,015 73	1,556 61	3,178 84	1,622 23	.....
Linn.....	7,864	3,609 00	2,499 54	2,201 92	.....	297 62
Louisa.....	4,355	2,706 38	326 46	1,219 40	892 94	.....
Lucas.....	2,647	1,125 10	522 63	741 16	218 53	.....
Madison.....	3,452	814 77	970 62	966 56	.....	4 06
Mahaska.....	6,622	1,224 25	871 13	1,854 16	983 03	.....
Marion.....	7,301	425 44	1,038 89	2,044 28	1,005 39	.....
Marshall.....	2,817	261 15	642 76	788 76	146 00	.....
Mills.....	1,808	234 68	312 81	506 24	193 43	.....
Mitchell.....	1,467	416 83	304 44	410 76	106 32	.....
Monona.....	365	43 76	35 31	102 20	66 89	.....
Monroe.....	4,043	771 97	332 06	1,132 04	799 98	.....
Montgomery.....	457	.....	* 127 96	127 96	.....	.....
Muscatine.....	5,962	3,250 26	465 18	1,669 36	1,204 18	.....
Page.....	2,030	800 97	567 21	568 40	1 19	.....
Palo Alto.....	58	No fund....	No fund....	16 24	16 24	.....
Plymouth.....	31	No fund....	No fund....	8 68	8 68	.....
Pocahontas.....	46	No fund....	No fund....	12 88	12 88	.....
Polk.....	5,297	4,494 19	905 27	1,483 16	577 89	.....
Pottawattamie.....	1,963	222 94	.....	549 64	549 64	.....
Poweshiek.....	2,703	6,816 93	3,104 10	756 84	.....	2,347 26
Ringgold.....	1,250	726 81	803 42	350 00	.....	453 42
Sac.....	114	61 55	9 00	31 92	22 92	.....

AUDITORS REPORT.

Scott.....	8,374	1,045 25	799 39	2,344 72	1,545 33	.....
Shelby.....	389	10 00	88 93	108 92	19 99	.....
Story.....	1,823	5,074 31	539 98	510 44	.....	29 54
Tama.....	2,720	6,315 53	1,623 45	761 60	.....	861 85
Taylor.....	1,611	65 85	137 80	451 08	313 28	.....
Union.....	970	1,172 18	1,016 53	271 60	.....	744 93
Van Buren.....	6,759	607 63	566 00	1,892 52	1,326 52	.....
Wapello.....	7,105	582 32	1,063 37	1,989 40	926 03	.....
Warren.....	4,647	821 86	1,080 39	1,301 16	220 77	.....
Washington.....	6,084	2,210 60	1,592 53	1,703 52	110 99	.....
Wayne.....	2,501	1,161 72	1,120 16	700 28	.....	419 88
Webster.....	1,186	1,620 39	1,459 99	332 08	.....	1,127 91
Winnebago.....	93	No fund....	No fund....	26 04	26 04	.....
Winneshiek.....	5,605	1,791 79	1,662 30	1,569 40	.....	92 90
Woodbury.....	486	.....	* 136 08	136 08	.....	.....
Worth.....	341	.....	2 50	95 48	92 98	.....
Wright.....	303	169 97	127 38	84 84	.....	42 54
Totals.....	281,937	\$157,134 37	\$78,896 00	\$78,942 36	\$23,773 94	\$23,727 58
Medical College Loan.....	.....	8,400 00	.....	.....	.....	.....
Eads' Loans.....	.....	98,448 44	46 36	.....	.....	46 36
.....	.....	\$283,982 81	\$78,942 36	\$78,942 36	\$23,773 94	\$23,773 94

*Estimated.

AUDITORS REPORT.

Of the Apportionment of the Interest on the Permanent School Fund, made by the Auditor of State on 6th day of March, 1865, in pursuance of law.

COUNTIES.	Number of Youths.	Amount of In- terest Delin- quent.	Amount of In- terest Col- lected.	Amount of In- terest appor- tioned.	Warrants on Revenue for deficiency.	Excess payable to Revenue.
Adair	386	\$ 603 32	\$ 396 49	\$ 181 42	\$.....	\$ 215 07
Adams	734	258 56	401 50	344 98	.....	56 52
Alamakee	5,464	12,034 57	4,583 20	2,568 08	.....	2,015 12
Appanoose	5,769	958 32	2,100 67	2,711 43	610 76	.....
Audubon	190	1,158 75	332 27	89 30	.....	242 97
Benton	4,062	4,134 11	4,194 16	1,909 14	.....	2,285 02
Black Hawk	4,077	3,322 64	2,829 42	1,916 19	.....	913 23
Boone	2,141	2,359 65	997 54	1,006 27	8 73	.....
Bremer	2,394	4,213 45	2,430 64	1,125 18	.....	1,305 46
Buchanan	3,433	844 44	1,510 53	1,613 51	102 98	.....
Butler	2,007	4,234 85	1,428 57	943 29	.....	485 28
Calhoun	75	.....	20 00	35 25	15 25	.....
Carroll	159	219 92	74 34	74 73	39	.....
Cass	791	154 15	211 83	371 77	159 94	.....
Cedar	5,591	2,749 78	2,559 37	2,627 77	68 40	.....
Cerro Gordo	494	201 73	886 50	232 18	.....	654 32
Cherokee	20	16 60	20 00	9 40	.....	10 60
Chickasaw	1,982	4,092 36	1,626 76	931 54	.....	695 22
Clarke	2,518	2,470 94	2,029 45	1,183 46	.....	845 99
Clayton	8,703	4,703 59	2,657 43	4,090 41	1,432 98	.....
Clinton	8,217	2,335 70	1,803 31	3,861 99	2,058 68	.....
Crawford	223	719 49	303 46	104 81	.....	198 65

AUDITORS REPORT.

Dallas	2,550	2,081 42	1,724 44	1,198 50	.....	525 94
Davis	5,419	738 47	1,574 85	2,546 93	972 08	.....
Decatur	3,837	4,028 59	3,157 76	1,803 39	.....	1,354 37
Delaware	4,822	922 79	2,021 50	2,266 34	244 84	.....
Des Moines	7,930	839 12	1,554 26	3,727 10	2,172 84	.....
Dickinson	157	No fund...	No fund...	73 79	73 79	.....
Dubuque	11,395	8,628 80	1,593 19	5,355 65	3,762 46	.....
Emmett	134	No fund...	No fund...	62 98	62 98	.....
Fayette	5,285	9,564 90	3,965 26	2,483 95	.....	1,481 31
Floyd	1,651	7,746 68	2,650 70	775 97	.....	1,874 73
Franklin	735	*600 00	*345 45	345 45	.....	.....
Fremont	2,238	245 45	521 50	1,051 86	530 36	.....
Greene	628	1,541 17	456 02	295 16	.....	160 86
Grundy	463	46 61	308 47	217 61	.....	90 86
Guthrie	1,372	302 83	401 50	644 84	243 34	.....
Hamilton	759	1,615 59	1,593 03	356 73	.....	1,236 30
Hancock	116	No fund...	No fund...	54 52	54 52	.....
Hardin	2,603	360 83	1,092 18	1,223 41	131 23	.....
Harrison	1,780	2,257 63	718 47	836 60	118 13	.....
Henry	6,984	3,211 78	1,962 09	3,282 48	1,320 39	.....
Howard	1,392	*6,000 00	*654 24	654 24	.....	.....
Humboldt	181	848 84	470 32	85 07	.....	385 25
Iowa	3,777	1,514 02	5,346 29	1,775 19	.....	3,571 10
Jackson	7,864	1,931 49	1,721 91	3,696 08	1,974 17	.....
Jasper	4,878	412 04	1,061 35	2,292 66	1,231 31	.....
Jefferson	6,475	792 24	1,446 97	3,043 25	1,596 28	.....
Johnson	7,149	2,856 38	1,832 13	3,360 03	1,527 90	.....
Jones	5,801	2,125 65	4,720 62	2,726 47	.....	1,994 15
Keokuk	6,301	747 84	1,361 99	2,961 47	1,599 48

AUDITORS REPORT.

STATEMENT "G"—CONTINUED.

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COUNTIES.	Number of Youths.	Amount of In- terest Delin- quent.	Amount of In- terest Col- lected.	Amount of In- terest appor- tioned.	Warrants on Revenue for deficiency.	Excess payable to Revenue.
Kossuth	214	1,904 51	1,030 18	100 58	.....	929 60
Lee	11,621	7,840 86	1,786 69	5,461 87	3,675 18	.....
Linn	8,295	2,199 82	3,433 13	3,898 65	465 52	.....
Louisa	4,585	2,988 22	1,221 55	2,154 95	933 40	.....
Lucas	2,687	1,738 76	742 39	1,262 89	520 50	.....
Madison	3,520	803 42	1,582 64	1,654 40	71 76	.....
Mahaska	6,950	1,151 43	2,709 99	3,266 50	556 51	.....
Marion	7,271	710 81	1,870 23	3,417 37	1,547 14	.....
Marshall	3,401	1,352 24	1,811 49	1,598 47	.....	213 02
Mills	2,172	424 09	1,253 71	1,020 84	.....	232 87
Mitchell	1,552	485 58	543 44	729 44	186 00	.....
Monona	396	32 29	126 07	186 12	60 05	.....
Monroe	3,981	995 75	1,276 22	1,871 07	594 85	.....
Montgomery	542	2,642 63	843 93	254 74	.....	589 19
Muscatine	6,406	2,289 93	1,317 27	3,010 82	1,693 55	.....
Page	2,130	594 14	837 11	1,001 10	163 99	.....
Palo Alto	93	No fund...	No fund...	43 71	43 71	.....
Plymouth	27	No fund...	No fund...	12 69	12 69	.....
Pocahontas	72	No fund...	No fund...	33 84	33 84	.....
Polk	5,618	4,833 96	1,818 61	2,640 46	821 85	.....
Pottawattamie	2,179	399 71	88 00	1,024 13	936 13	.....
Poweshiek	2,877	2,887 61	2,317 78	1,352 19	.....	965 59
Ringgold	1,069	723 69	1,904 66	502 43	.....	1,402 23
Sac	130	57 28	42 20	61 10	18 90	.....
Scott	9,185	1,106 00	1,607 38	4,316 95	2,709 57	.....

AUDITOR'S REPORT.

Shelby	379	47 51	139 41	178 13	38 72	.....
Story	2,340	5,013 10	1,519 85	1,099 80	.....	420 05
Tama	3,024	5,347 85	1,921 48	1,421 28	.....	500 20
Taylor	1,620	117 46	359 23	761 40	402 17	.....
Union	1,045	1,542 93	1,313 25	491 15	.....	822 10
Van Buren	6,633	961 81	1,837 67	3,117 51	1,279 84	.....
Wapello	6,878	938 61	2,021 92	3,232 66	1,210 74	.....
Warren	4,747	840 54	1,341 32	2,231 09	889 77	.....
Washington	6,145	893 17	1,361 76	2,888 15	1,526 39	.....
Wayne	2,757	3,963 94	1,340 24	1,295 79	.....	44 45
Webster	1,328	1,032 24	1,049 66	624 16	.....	425 50
Winnebago	100	No fund...	No fund...	47 00	47 00	.....
Winnesheik	6,108	2,846 35	2,423 23	2,870 76	447 53	.....
Woodbury	508	952 65	385 29	238 76	.....	146 53
Worth	383	5 97	42 08	180 01	137 93	.....
Wright	332	186 70	126 52	156 04	29 52	.....
Totals	295,406	176,601 64	125,001 51	138,840 82	43,128 96	29,289 65
Interest on Medical College Loans		9,600 00				.....
Interest on Eads' Loans		97,448 84	4,145 73			4,145 73
Interest on U. S. Bonds			1,521 00			1,521 00
Interest on State Loan			8,172 58			8,172 58
.....		283,650 48	138,840 82	138,840 82	43,128 96	43,128 96

AUDITOR'S REPORT.

*Estimated.

JNO. A. ELLIOTT, Auditor.

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Of the Apportionment of the Interest on the Permanent School Fund made by the Auditor of State on the 7th day of September, A. D. 1865, in pursuance of Law.

COUNTIES.	Number of Youths.	Amount of In- terest delin- quent.	Amount of In- terest collec- ted.	Amount of In- terest appor- tioned.	Warrants on Revenue for deficiency.	Excess Paya- ble to Reve- nue.
Adair.....	386	327 02	180 76	77 20	.....	103 56
Adams.....	734	121 44	237 52	146 80	.....	90 72
Alamakee.....	5,464	10,095 23	1,101 98	1,092 80	.....	9 18
Appanoose.....	5,769	752 01	439 98	1,153 80	713 82	.....
Andubon.....	190	1,158 75	332 27	38 00	.....	294 27
Benton.....	4,062	3,043 06	1,416 86	812 40	.....	604 46
Blackhawk.....	4,077	2,028 53	1,914 31	815 40	.....	1,098 91
Boone.....	2,141	1,791 90	5,675 79	428 20	.....	5,247 59
Bremer.....	2,394	4,469 31	1,146 26	478 80	.....	667 46
Buchanan.....	3,433	516 93	322 47	686 60	364 13	.....
Butler.....	2,007	2,862 60	583 93	401 40	.....	182 53
Calhoun.....	75	No Report.	No Report.	15 00	15 00	.....
Carroll.....	159	177 78	40 93	31 80	.....	9 13
Cass.....	791	154 15	.....	158 20	158 20	.....
Cedar.....	5,591	1,953 89	1,537 71	1,118 20	.....	419 51
Cerro Gordo.....	494	173 85	27 88	98 80	70 92	.....
Cherokee.....	20	No Report.	No Report.	4 00	4 00	.....
Chickasaw.....	1,982	1,981 79	1,202 40	396 40	.....	806 00
Clarke.....	2,518	2,249 88	229 15	503 60	274 45	.....
Clayton.....	8,703	3,339 23	1,272 26	1,740 60	468 34	.....
Clinton.....	8,217	1,490 01	1,845 69	1,643 40	.....	202 29

AUDITOR'S REPORT.

Crawford.....	223	324 93	394 56	44 60	.....	349 96
Dallas.....	2,550	1,163 99	1,007 17	510 00	.....	497 17
Davis.....	5,419	205 72	652 02	1,083 80	431 78	.....
Decatur.....	3,837	1,844 64	2,348 52	767 40	.....	1,581 12
Delaware.....	4,822	551 82	900 06	964 40	64 34	.....
Des Moines.....	7,930	738 82	182 05	1,586 00	1,403 95	.....
Dickinson.....	157	No Fund.	No Fund.	31 40	31 40	.....
Dubuque.....	11,395	8,425 78	384 92	2,279 00	1,894 08	.....
Emmett.....	134	No Fund.	No Fund.	26 80	26 80	.....
Fayette.....	5,285	8,437 02	1,773 38	1,057 00	.....	716 38
Floyd.....	1,651	7,052 81	734 17	330 20	.....	403 97
Franklin.....	735	756 20	385 94	147 00	.....	238 94
Fremont.....	2,238	220 48	66 63	447 60	380 97	.....
Greene.....	628	1,399 39	356 30	125 60	.....	230 70
Grundy.....	463	.....	110 32	92 60	.....	17 72
Guthrie.....	1,372	572 60	118 57	274 40	155 83	.....
Hamilton.....	759	850 21	1,617 64	151 80	.....	1,465 84
Hancock.....	116	No Fund.	No Fund.	23 20	23 20	.....
Hardin.....	2,603	93 16	179 83	520 60	340 77	.....
Harrison.....	1,780	1,879 36	378 27	356 00	.....	22 27
Henry.....	6,984	2,420 70	791 08	1,396 80	605 72	.....
Howard.....	1,392	*5,000 00	780 73	278 40	.....	502 23
Humboldt.....	181	570 46	306 28	36 20	.....	270 08
Iowa.....	3,777	659 53	1,356 45	755 40	.....	601 05
Jackson.....	7,864	1,621 37	944 97	1,572 80	627 83	.....
Jasper.....	4,878	1,229 75	291 72	975 60	683 88	.....
Jefferson.....	6,475	537 86	274 39	1,295 00	1,020 61	.....
Johnson.....	7,149	2,265 55	909 22	1,429 80	520 58

*Estimated.

AUDITOR'S REPORT.

STATEMENT "H."—CONTINUED.

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COUNTIES.	Number of Youths.	Amount of In- terest dein- quent.	Amount of In- terest collec- ted.	Amount of In- terest appor- tioned.	Warrants on Revenue for Deficiency.	Excess Paya- ble to Reve- nue.
Jones.....	5,801	307 89	1,817 76	1,160 20	.....	657 56
Keokuk.....	6,301	225 80	289 69	1,260 20	970 51	.....
Kossuth.....	214	1,455 57	448 94	42 80	.....	406 14
Lee.....	11,621	6,417 16	1,423 70	2,324 20	900 50	.....
Linn.....	8,295	1,771 79	1,526 25	1,659 00	132 75	.....
Louisa.....	4,585	2,629 53	363 69	917 00	553 31	.....
Lucas.....	2,687	480 15	593 15	537 40	.....	55 75
Madison.....	3,520	341 67	215 17	704 00	488 83	.....
Mahaska.....	6,950	.....	515 52	1,390 00	874 48	.....
Marion.....	7,271	560 30	337 73	1,454 20	1,116 47	.....
Marshall.....	3,401	1,037 21	438 35	680 20	241 85	.....
Mills.....	2,172	143 85	250 18	434 40	184 22	.....
Mitchell.....	1,552	517 90	80 90	310 40	229 50	.....
Monona.....	396	No Report.	No Report.	79 20	79 20	.....
Monroe.....	3,981	525 20	429 30	796 20	366 90	.....
Montgomery.....	542	2,513 40	129 23	108 40	.....	20 83
Muscataine.....	6,406	1,755 75	572 16	1,281 20	709 04	.....
Page.....	2,130	435 58	153 04	426 00	272 96	.....
Palo Alto.....	93	No Fund.	No Fund.	18 60	18 60	.....
Plymouth.....	27	No Fund.	No Fund.	5 40	5 40	.....
Pocahontas.....	72	No Fund.	No Fund.	14 40	14 40	.....
Polk.....	5,618	4,458 47	375 49	1,123 60	748 11	.....
Pottawattamie.....	2,179	353 21	95 70	435 80	340 10	.....
Poweshiek.....	2,877	2,122 42	801 22	575 40	.....	225 82

AUDITORS REPORT.

Ringgold.....	1,069	270 68	521 79	213 80	.....	307 99
Sac.....	130	.....	40 42	26 00	.....	14 42
Scott.....	9,185	728 40	470 60	1,837 00	1,366 40	.....
Shelby.....	379	.....	52 90	75 80	22 90	.....
Story.....	2,340	4,056 85	956 25	468 00	.....	488 25
Tama.....	3,024	4,779 08	567 77	604 80	37 03	.....
Taylor.....	1,620	87 40	33 20	324 00	290 80	.....
Union.....	1,045	1,019 80	505 13	209 00	.....	296 13
Van Buren.....	6,633	639 10	689 58	1,326 60	637 02	.....
Wapello.....	6,878	347 20	597 45	1,375 60	778 15	.....
Warren.....	4,747	684 30	156 24	949 40	793 16	.....
Washington.....	6,145	511 43	441 92	1,220 00	787 08	.....
Wayne.....	2,757	1,520 81	869 97	551 40	.....	318 57
Webster.....	1,328	466 53	1,668 92	265 60	.....	1,403 32
Winnebago.....	100	No Fund.	No Fund.	20 00	20 00	.....
Winnesheik.....	6,108	2,545 23	778 58	1,221 60	443 02	.....
Woodbury.....	508	952 65	.....	101 60	101 60	.....
Worth.....	383	.....	6 03	76 60	70 57	.....
Wright.....	332	103 68	182 45	66 40	.....	116 05
Totals.....	295,406	134,295 50	56,149 71	59,081 20	23,875 46	20,943 97
Medical College Loans.....	.....	9,600 00	.....	.....	.....	300 00
Eads' Loans.....	.....	97,148 84	300 00	.....	.....	837 00
U. S. Bonds.....	.....	.....	837 00	.....	.....	1,794 49
State Loans.....	.....	.....	1,794 49	.....	.....	.....
		241,044 34	59,081 20	59,081 20	23,875 46	23,875 46

AUDITORS REPORT.

By an error in "Report of School Fund interest collected," made by the Deputy Clerk of Boone County, we apportioned \$5,108.04 too much. This amount will have to be deducted from apportionment of March, 1896.

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Showing the foreign Insurance Companies which have complied with the laws in relation thereto, their Capital Stock, Liabilities, etc., for the year 1865.

NAME OF COMPANY.	LOCATION.	CAPITAL.	CAPITAL PAID IN.	TOTAL ASSETS.	LIABILITIES.
Ætna Insurance Company	Hartford, Conn.	\$2,250,000	\$2,250,000	\$3,800,439.93	\$123,077.20
Ætna Life Insurance Company	Hartford, Conn.	150,000	150,000	881,578.72	18,000.00
Atlantic Fire Insurance Company	Brooklyn, N. Y.	300,000	300,000	435,304.03	21,143.42
Arctic Fire Insurance Company	New York City	500,000	500,000	611,650.09	14,238.76
American Insurance Company	Freeport, Ills.	Mutual	Company	.....	.....
Accident Insurance Company	Columbus, Ohio	1,000,000	102,800	103,680.00	None
Brooklyn Life Insurance Company	Brooklyn, N. Y.	100,000	100,000	100,000.00	None
City Fire Insurance Company	Hartford, Conn.	250,000	250,000	422,440.01	10,852.64
Charter Oak Fire and Marine	Hartford, Conn.	300,000	300,000	364,247.69	13,226.20
Connecticut Fire Insurance Company	Hartford, Conn.	200,000	200,000	271,763.35	None
Charter Oak Life Insurance Company	Hartford, Conn.	200,000	100,000	1,048,215.51	78,638.00
Connecticut Mutual Life	Hartford, Conn.	Mutual	Company	.....	.....
Continental Insurance Company	New York City	500,000	500,000	1,423,680.98	60,027.18
Corn Exchange Insurance Company	New York City	400,000	400,000	410,051.46	45,427.50
Columbia Fire Insurance Company	New York City	500,000	500,000	559,470.67	27,763.32
Equitable Life Insurance Company	New York City	100,000	100,000	1,009,966.37	16,000.00
Farmers' and Merchants'	Quincy, Ills.	Mutual	Company	.....	.....
Fire and Tornado	Freeport, Ills.	Mutual	Company	.....	.....
Germania Life Insurance Company	New York City	200,000	200,000	500,411.49	3,500.00
Germania Insurance Company	New York City	500,000	500,000	656,789.35	7,164.93
Great Western Horse	Decatur, Ills.	102,000	20,400	108,600.00	None
Home Insurance Company	New York City	2,000,000	2,000,000	3,687,601.90	77,901.52
Hanover Insurance Company	New York City	400,000	400,000	536,380.64	17,335.00

AUDITORS REPORT.

Home Life Insurance Company	Brooklyn, N. Y.	125,000	125,000	627,909.87	21,490.32
Hartford Fire Insurance Company	Hartford, Conn.	1,000,000	1,000,000	1,575,870.58	63,339.77
Home Insurance Company	New Haven, Conn.	1,000,000	500,000	659,076.98	15,362.94
Illinois Central Insurance Company	Decatur, Ill.	Mutual	Company	.....	.....
Knickerbocker Life	New York City	100,000	100,000	547,277.98	9,728.41
Lorillard Fire	New York City	500,000	500,000	766,598.86	18,384.65
Lamar Fire	New York City	300,000	300,000	402,407.22	9,950.00
Liverpool and London Globe	Liverpool, England	10,000,000	*1,950,000	*1,533,389.90	152,452.38
Morris Fire and Inland	New York City	5,000,000	200,000	331,411.22	13,302.75
Metropolitan Fire	New York City	300,000	300,000	758,321.84	23,125.18
Merchants' Insurance Company	Hartford, Conn.	200,000	200,000	330,130.90	9,899.56
Manhattan Fire	New York City	500,000	500,000	905,361.64	16,167.50
Mutual Life	New York City	Mutual	Company	.....	.....
Madison Mutual	Madison, Wis.	Mutual	Company	.....	.....
Market Fire	New York City	200,000	200,000	395,813.26	15,995.92
Merchants'	Chicago, Ills.	300,000	300,000	337,595.22	None
North American	Hartford, Conn.	300,000	300,000	400,684.25	8,673.17
North American Fire	New York City	500,000	500,000	697,837.06	21,451.28
New York Life	New York City	Mutual	Company	.....	.....
National Banking and Insurance Co.	St. Louis, Mo.	200,000	200,000	277,945.60	None
Niagara Insurance Company	New York City	1,000,000	1,000,000	1,270,353.46	39,529.08
New England Fire	Hartford, Conn.	200,000	200,000	233,073.71	12,553.00
North America	Philadelphia, Pa.	500,000	500,000	1,715,171.71	69,900.00
North-Western Mutual Life	Milwaukee, Wis.	Mutual	Company	.....	.....
Putnam Fire	Hartford, Conn.	500,000	500,000	507,982.61	2,000.00
Peoria Marine and Fire	Peoria, Ill.	500,000	300,000	339,580.38	9,006.00
Phoenix Fire	Brooklyn, N. Y.	500,000	500,000	923,989.74	58,901.85

AUDITORS REPORT.

*Amount invested in United States (gold).

NAME OF COMPANY.	LOCATION.	CAPITAL.	CAPITAL PAID IN.	TOTAL ASSETS.	LIABILITIES.
Phoenix Insurance Company.	Hartford, Conn.	600,000	600,000	925,902.97	19,117.39
Rock River.	Beloit, Wis.	Mutual	Company	.....	.....
Rock River.	Rockford, Ills.	Mutual	Company	.....	.....
Republic Insurance Company	New York City.	300,000	300,000	523,643.13	3,000.00
Security Fire.	New York City.	1,000,000	1,000,000	1,602,706.63	73,119.59
Springfield Fire and Marine.	Springfield, Mass.	300,000	300,000	376,789.06	18,357.21
Security Life.	New York City.	110,000	110,000	249,831.69	15,500.00
Thames Fire.	Norwich, Conn.	200,000	200,000	216,231.68	3,110.21
Travelers' Insurance Company.	Hartford, Conn.	500,000	333,500	372,121.81	8,922.00
Washington Fire.	New York City.	400,000	400,000	670,699.67	14,177.08
Winnebiek Insurance Company	Freeport, Ills.	Mutual	Company	.....	.....
Yonkers and New York Fire.	Yonkers, N. J.	500,000	500,000	622,607.94	20,700.00

HOME INSURANCE COMPANIES.

NAME OF COMPANY.	LOCATION.	NAME OF COMPANY.	LOCATION.
American.	Dubuque, Iowa.	Iowa Insurance Company.	Oskaloosa, Iowa.
Burlington Insurance Company	Burlington, Iowa.	Independence	Wyoming, Iowa.
Denmark Mutual Fire.	Denmark, Iowa.	Iowa Mutual Fire.	Des Moines, Iowa.
Fire and Tornado.	Lyons, Iowa.	Iowa Central.	Iowa City, Iowa.
Farmers'	Cedar Rapids, Iowa.	Iowa State.	Keokuk, Iowa.
Home.	Fayette, Iowa.	Mississippi Valley.	Decorah, Iowa.
Home.	Lyons, Iowa.	State Insurance Company	Lyons, Iowa.
Hawk-Eye.	Des Moines, Iowa.		
Hawk-Eye State	Oskaloosa, Iowa.		

37TH—REMARKS ON SCHOOL FUND.

The tabular statements professing to show the condition of the Permanent School Fund are not very reliable, but are as near correct as can be made from the Reports received from the several counties. The increase of this Fund as appears by reports of certain counties can mostly be accounted for by sale of the 16th Section and 500,000 acre grant. A portion of the deficiencies reported arises from the fact that several counties have paid of this fund into the State Treasury, as directed by Section 2 of Chapter 118, Acts of 10th General Assembly, and by land reverting to School Fund on contracts forfeited and canceled. Again mortgages given School Fund have been foreclosed, and the land purchased by Board of Supervisors for benefit of the fund, but much the larger part of the deficiency is not accounted for in any manner. A large amount of losses have been reported to this office, but generally in so indefinite and uncertain manner that there have as yet been no Bonds issued for the same, as directed in Chapter 134, Section 2, Acts 10th General Assembly. When land has been sold on foreclosure of mortgage, and purchased by the Board of Supervisors, at less than the amount of the Judgment for which it was sold, the difference has been reported as a loss to the fund. The loss in such cases can not, of course, be correctly determined until the School Fund disposes of the land.

The amount of cash in the hands of the County Treasurers, to loan belonging to this fund, June 1, 1863, was \$100,530.12. Since that time and prior to June 1865, there was paid into the State Treasury of this fund, \$46,879.19, reducing the amount to loan in counties this much. Yet despite this reduction of principal, the reports of June, 1865, show that there is remaining in the hands of the County Treasurers the enormous amount of \$175,652.57 *not loaned*, consequently *not drawing one cent of interest*. If the amount on hands the first day of June of each year, is a fair criterion of the amount of Permanent School Fund, idle the whole year, and I can see no reason why it is not a fair test, then the School Fund will lose this year in interest, at the rate of, say 7 3.10 per cent. per annum, \$12,822.63, being about one-fifth part of the whole amount of interest apportioned last September. If the amount of School Fund that is now idle was promptly remitted to the State Treasurer, and by him invested in U. S. Bonds or our own

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 settlement 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.