

BIENNIAL REPORT

OF THE

TREASURER OF STATE,

TO THE

GOVERNOR OF IOWA,

FOR THE YEARS 1866 AND 1867.

NOVEMBER, 1867.

DES MOINES:  
P. W. PALMER, STATE PRINTER.  
1867.

## BIENNIAL REPORT OF STATE TREASURER.

OFFICE OF TREASURER OF STATE, }  
DES MOINES, IOWA, Nov. 2, 1867. }

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

In compliance with the requirements of the law defining the duties of the Treasurer of State, I have the honor to submit the following biennial report of receipts and disbursements for the two fiscal years commencing the 5th day of November, 1865, and closing the 2d day of November, 1867, being a detailed statement of the financial transactions of this office during that period, and the condition of the several funds during that period and at this date.

The following very brief exhibit shows the balance in the Treasury belonging to the several funds, on the 5th day of November, 1865; the amount received and paid out during the two years commencing November 5, 1865, and closing November 2, 1867; and the balance this day in the Treasury to the credit of the several funds.

Balance in Treasury, Nov. 5, 1865, belonging to the several funds, and exclusive of U. S. Treasury Notes belonging to Permanent School Fund, as follows:

General Revenue.....	\$386,093.47	
Swamp Land Indemnity Fund.....	21,293.55	
Dictionary Fund.....	82.00	
Coupon Fund.....	824.48	

Total balance in Treasury..... \$358,243.50— \$358,243.50

Amount received, from Nov. 5, 1865, to Nov. 2, 1867, inclusive, as follows:

On account of General Revenue.....	\$1,067,819.18	
On account of War and Defense Fund.....	7,890.52	
On account of Permanent School Fund.....	11,132.18	
On account of Temporary School Fund.....	20,849.08	
On account of Swamp Land Indemnity Fund.....	88,053.25	
On account of Dictionary Fund.....	293.98	
On account of Coupon Fund.....	70,259.21	
On account of Railroad Tax Fund.....	79,268.10—	\$1,355,565.80

Total receipts and balance in Treasury as above..... \$1,713,809.00  
(Exclusive of Permanent School Fund and U. S. Treasury Notes.)

The disbursements are as follows:

On account of General Revenue .....	\$1,321,798.17	
On account of War and Defense Fund .....	7,890.52	
On account of Permanent School Fund .....	3,005.24	
On account of Temporary School Fund .....	29,179.71	
On account of Swamp Land Indemnity Fund .....	104,991.20	
On account of Dictionary Fund .....	305.98	
On account of Coupon Fund .....	69,629.63	
On account of Railroad Tax Fund .....	79,268.10	

Being a total of .....	\$1,616,068.55
(Exclusive of amount paid for Iowa State Bonds redeemed with proceeds of sale of U. S. Treasury Notes belonging to Permanent School Fund.)	

Leaving balance in Treasury, November 2, 1867..... \$97,740.45

Belonging to the several funds, as follows:

General Revenue .....	\$53,114.48	
Permanent School Fund .....	8,126.94	
Temporary School Fund .....	1,669.37	
Swamp Land Indemnity Fund .....	4,355.60	
Dictionary Fund .....	20.00	
Coupon Fund .....	1,454.06	\$97,740.45

Of the \$336,093.47 balance in Treasury, November 5, 1865, the amount of \$311,005.79 was General Revenue, which had already been paid out in the redemption of Warrants, drawn on War and Defense Fund, which was overdrawn to that amount, leaving the actual cash balance in Treasury, at that date, \$25,087.68.—[See last Report of State Treasurer.]

Of the \$97,740.45, balance this day in Treasury, \$33,300.00 is Iowa State Bonds, due January 1, 1868, which, as provided by Chapter 80, Laws of 11th General Assembly, I have redeemed with General Revenue; leaving an actual cash balance now in Treasury of \$64,440.45.

#### PERMANENT SCHOOL FUND UNITED STATES TREASURY NOTES.

On the 5th day of November, 1865, there were in the Treasury, belonging to the Permanent School Fund, United States Treasury Notes to the amount of .....	\$97,700.00
U. S. Treasury notes purchased Nov. 13, 1865 .....	2,000.00
U. S. Treasury notes purchased July 5, 1866 .....	1,000.00

Total Permanent School Fund, invested in U. S. Treasury notes..... \$100,700.00—\$100,700.00

In accordance with the provisions of Chapter 80, Laws of Eleventh General Assembly, my predecessor, Hon. Wm. H. Holmes, on the 24 day of June and 1st day of September, 1866, with the approval of the Census Board, exchanged for \$16,000.00 Iowa State bonds, due January 1, 1868, Permanent School Fund U. S. notes, to amount of..... 16,000.00— 16,000.00

Leaving balance, Permanent School Fund, U. S. Treasury notes, in Treasury..... \$ 84,700.00

On the 7th day of January, 1867, I received from my predecessor, Hon. Wm. H. Holmes, balance in Treasury, of U. S. notes, as above..... 84,700.00

A part of which, with the approval of the Census Board, I have disposed of as shown below, placing the premium received thereon to the credit of the Temporary School Fund, and expending the principal in the redemption of Iowa State bonds, due January 1, 1868:

March 19, 1867, sold Union National Bank, Chicago.....	\$20,000.00	
United States 7.30 Treasury notes, for which received.....	\$31,200.00	
July 2, 1867, sold Vermilye & Co., N. York.....	9,700.00	
United States 7.30 Treasury notes, for which received.....	10,617.31	
July 17, 1867, sold Vermilye & Co., N. York.....	10,000.00	
United States 7.30 Treasury notes, for which received.....	10,748.92	
October 2, 1867, sold Union National Bank, Chicago.....	5,000.00	
United States 7.30 Treasury notes, for which received.....	5,312.50	
Oct. 18, 1867, sold Vermilye & Co., New York.....	20,000.00	
United States 7.30 Treasury notes, for which received.....	20,897.87	
Amount sold.....	\$64,700.00	64,700.00— 64,700.00
Cash, principal and premium, rec'd.....	\$68,776.01	
Deduct premium placed to credit of Temporary School Fund.....	4,076.60	
Amount expended in purchase of Iowa State bonds.....	\$64,700.00	
Balance now in Treasury.....	\$20,000.00— 20,000.00	
Whole amount expended and now on hand.....	\$100,700.00	

## SWAMP LAND INDEMNITY FUND.

There has been received and paid out, on account of the Swamp Land Indemnity Fund, during the two years commencing Nov. 5, 1865, and ending Nov. 2, 1867, as follows:

Balance in Treasury Nov. 5, 1865.....	\$21,293.55
Am't received from Nov. 5, 1865, to Nov. 2, 1867.	88,053.25

Total amount received.....	\$109,346.80
Amount paid from Nov. 5, 1865, to Nov. 2, 1867, to the several counties.....	\$104,991.20

Balance remaining in Treasury.....	\$4,355.60
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Section 12, Chapter 160, Acts of Ninth General Assembly, provides that the general State Agents, appointed by the Governor to settle Swamp Land Indemnity Claims with the General Government, shall be paid by the State for their services; "but the amount so paid shall be divided *pro rata* among the several counties, according to the amount in value of the money and lands secured to such county by the provisions of this act, the land to be valued at \$1.25 per acre, and the amount so found due, by each county to the State, shall be paid before such county shall receive its share of the money and lands which may be obtained under the provisions of this act."

The amount of money received for the several counties, from the General Government, up to this date, is \$174,982.73. In the payment of this money to the several counties entitled thereto, \$2,471.82 of the above balance of \$4,355.60, has been withheld to reimburse the State for payment of agents as in this section provided. The amount paid to agents cannot be divided *pro rata* among the several counties until full settlement of the Swamp Land Claims be made, and it is probable that many years will elapse before a full and complete settlement of this claim can be effected with the General Government; nor will the *pro rata* apportionment of expenses of general agents, among the several counties receiving money and lands, be an equitable assessment of the expense incurred in the settlement of their respective claims with the General Government, for many counties have effected a settlement, and secured the money and lands due them through special agents, nominated and paid by them, under the provisions

of Section 13, of the same act. I would, therefore, suggest that the expense of general agents paid by the State, be not collected from the counties; and that the \$2,471.82 withheld as above, to cover this expense, be paid to the several counties entitled thereto.

## IOWA STATE BONDS—ISSUE OF 1858.

Under the provisions of Chapter 80, Laws of the 11th General Assembly, my predecessor, Hon. William H. Holmes, redeemed \$16,000.00 of our State Bonds, issued in 1858, and due January 1, 1868; and during the fiscal year now closed, I have redeemed an additional amount of \$98,000.00—making a total redeemed, up to this date, of \$114,000.00.

In the redemption of these there has been expended as follows:

General Revenue.....	\$ 39,300.00
Permanent School Fund, derived from sale of Permanent School Fund U. S. Treasury notes.....	80,700.00

Total amount expended.....\$114,000.00

Total amount of Bonds issued, due January 1, 1868.....	\$200,000.00
Amount redeemed as above.....	114,000.00

Balance yet outstanding.....\$ 86,000.00

There is in the Treasury, in addition to the \$20,000.00 U. S. Treasury notes, belonging to Permanent School Fund, \$8,126.94 cash balance belonging to same Fund, which, with the General Revenue, increased by the November and December receipts, will be amply sufficient to insure the prompt payment of the \$86,000.00 yet outstanding, at or before their maturity. It has been my desire to retire these bonds as fast as there was surplus funds in the Treasury, which could be applied to their redemption, without waiting for them to mature; but they being payable—principal and interest—in New York, the holders have had no correspondence with this office, and I have not been able to ascertain where or by whom they are held; those already redeemed were found after much inquiry. I may add, that these bonds have been considered a very safe and desirable investment, and the holders have not been anxious to surrender them before maturity, unless at a premium.

## RAILROAD TAX.

There has been received from Railroad Companies, tax on their gross earnings, for the years 1865 and 1866—and including

\$580.54, delinquent tax of 1865, due from the McGregor Western—\$79,268.10, one-half of which has been paid over to the several counties entitled thereto, and the balance transferred to the General Revenue. Of this amount collected, \$820.02 is penalty on delinquent tax. There is yet delinquent, the tax for 1866 due from the McGregor Western, amounting to \$2,130.32. The statute makes no provision for the payment of any expense incurred in the collection of this tax, and as, in cases of delinquency, its collection has been, and must necessarily be, attended with some expense, where roads are at a distance from the Capital, and especially where forced collections have to be made, I would suggest that some provision be made for the payment of necessary expenses incurred in its collection. I would further suggest that the time for Railroad Companies to make report of their gross receipts for previous year, be extended from the 1st to the 15th day of February, and that the time when the tax thereon shall become delinquent, be changed from the 15th day of February to the 1st day of March. But few of the Railroad Companies are able to file in this office properly prepared and certified reports of their gross receipts for previous year before the 15th day of February.

#### WAR AND DEFENSE FUND.

In accordance with provisions of Chapter 68, Laws of 11th General Assembly, my predecessor, Hon. William H. Holmes, closed the account with War and Defense Fund, transferring balance to General Revenue.

#### IOWA SOLDIERS' ORPHANS' HOME.

There has been received up to this date on account of the Iowa Soldiers' Orphans' Home Fund, \$58,646.28.

Section 8, Chapter 92, Acts of Eleventh General Assembly, provides as follows: "The Census Board, when fixing the rate of State tax to be levied each year as required by Section 743, of the Revision of 1860, and Chapter 24, of the Acts of the Extra Session of the Ninth General Assembly, shall include in the rate so fixed three-eighths of one mill on the dollar, tax for the support, education, and maintenance of the Soldiers' Orphans; and the Board of Supervisors of the several counties shall levy the said tax as a part of the State tax for each year, which shall be collected

and paid into the State Treasury as other State tax; and whenever any State tax shall be received at the State Treasury from County Treasurers, the State Treasurer shall apportion the same between the revenue fund proper and the Orphans' Home fund provided for in this Act, in proportion to the rate of tax levied for each of said funds, and shall receipt for the same accordingly," &c.

The tax to be apportioned between the Revenue Fund proper and Orphans' Home fund is tax of 1866, and years following, but not tax of previous years. And as the County Treasurers make no report to this office of their collections, I have had no means of ascertaining what proportion of the several amounts received from County Treasurers was tax of 1866, and what proportion was tax of previous years. At the earliest moment practicable, I addressed a circular letter to the Treasurers of the several counties, requesting them when making payments to me, to report what proportion of the amount paid was tax of 1866. But few however have complied with my request, and I have been compelled to the assumption generally, that the tax received, was tax of 1866, not knowing what, if any, part of it was tax of previous years, and have so apportioned it. As additional legislation is necessary to the carrying out of the provisions of this statute, I would suggest that the Iowa Soldiers' Orphans' Home be placed upon the same footing and receive the same munificent support as our other State institutions.

#### SPECIAL DEPOSITS.

There has been deposited in the Treasury the sum of \$2,540.00, for the use of the Keokuk, Fort Des Moines & Minnesota Railroad Company, when they become entitled thereto, under the provisions of Chapter 108, Laws of Tenth General Assembly; or for the benefit of the party entitled thereto, as per joint resolution No. 15, of the same General Assembly.

The healthy and prosperous condition of the State finances is a matter of congratulation to all her citizens. As is shown by the foregoing exhibit and remarks, not only has the bonded debt of the State been greatly reduced, but the Treasury is abundantly able to redeem all outstanding warrants drawn upon the War and Defense Fund and General Revenue, including all the appropriations made by the General Assembly for the support of our State Insti-

tutions. And this satisfactory condition of the finances of the State has been brought about without having resort to oppressive taxation. This is especially gratifying at this time, when remembering the promptness and liberality with which the State contributed of her men and money to aid in maintaining the nationality and political integrity of the General Government, and in defending it against those who were compassing its destruction, and that from this conflict, which has drawn so heavily upon her resources, the State is but just emerging.

For a more full and detailed account of the Receipts and Disbursements, and the condition of the several funds, you are referred to the Tabular Statements hereto appended.

All of which is respectfully submitted,

SAM'L E. RANKIN, Treasurer of State.

## TABULAR STATEMENTS.

- "A"—Quarterly Statement of Receipts and Disbursements from the 5th day of November, 1865, to the 6th day of January, 1867, inclusive.
- "B"—Quarterly Statement of Receipts and Disbursements from the 7th day of January, 1867, to the 2d day of November, 1867, inclusive.
- "C"—Quarterly Statement of Receipts and Disbursements of War and Defense Fund, from the 5th day of November, 1865, to the 2d day of June, 1866, inclusive.
- "D"—Quarterly Statement of Cash Receipts and Disbursements of Permanent School Fund, from November 5th, 1865, to January 6th, 1867, inclusive.
- "E"—Quarterly Statement of Cash Receipts and Disbursements of Permanent School Fund, from the 7th day of January, 1867, to the 2d day of November, 1867, inclusive.
- "F"—Quarterly Statement of Receipts and Disbursements of Temporary School Fund, from the 5th day of November, 1865, to the 6th day of January, 1867, inclusive.
- "G"—Quarterly Statement of Receipts and Disbursements of Temporary School Fund, from the 7th day of January, 1867, to the 2d day of November, 1867, inclusive.
- "H"—Quarterly Statement of Receipts and Disbursements of Swamp Land Indemnity Fund, from the 5th day of November, 1865, to the 6th day of January, 1867, inclusive.
- "I"—Quarterly Statement of Receipts and Disbursements of Swamp Land Indemnity Fund, from the 7th day of January, 1867, to the 2d day of November, 1867, inclusive.
- "K"—Quarterly Statement of Interest paid on Iowa State Bonds, from the 5th day of November, 1865, to the 6th day of January, 1867, inclusive.

- "L"—Quarterly Statement of Interest paid on Iowa State Bonds, from the 7th day of January, 1867, to the 2d day of November, 1867, inclusive.
- "M"—Quarterly Statement of Receipts and Disbursements of Dictionary Fund, from the 5th day of November, 1865, to the 6th day of January, 1867, inclusive.
- "N"—Quarterly Statement of Receipts and Disbursements of Dictionary Fund, from the 7th day of January, 1867, to the 2d day of November, 1867, inclusive.
- "O"—Quarterly Statement of Tax on Gross Earnings of Railroad Companies, received and disbursed from November 5, 1865, to January 6, 1867.
- "P"—Quarterly Statement of Tax on Gross Earnings of Railroad Companies, received and disbursed from January 7, 1867, to November 2, 1867, inclusive.
- "Q"—Statement of Gross Earnings of Railroad Companies for the years 1862, 1863, 1864, 1865, and 1866, and Tax thereon for each year.
- "R"—Statement of number of miles of Railroad on the 31st days of December, 1862, 1863, 1864, 1865, and 1866, and the average Gross Earnings per mile during each year.
- "S"—Statement showing amount of Iowa State Bonds due January 1, 1868, redeemed from November 5, 1865, to January 6, 1867, inclusive.
- "T"—Statement showing amount of Iowa State Bonds due January 1, 1868, redeemed from January 7, 1867, to November 2, 1867, inclusive.
- "U"—Statement of Treasurer's Contingent Fund.
- "V"—General Balance.

## (STATEMENT "A.")

WM. H. HOLMES in account with the State of Iowa, from November 4, 1865, to January 7, 1867.

## GENERAL REVENUE.

1865.		Dr.		
Nov. 4.	To balance in Treasury.....	836,093.47		
1866.				
Mar. 3.	To cash received during the qr. ending this day	157,569.61	—	493,663.08
		Cr.		
Mar. 3.	By warrants received during quarter ending this day.....	107,586.92		
Mar. 3.	By interest paid on same.....	1.30		
Mar. 3.	By General Revenue receipt canceled.....	100.00		
Mar. 3.	By balance to next quarter.....	885,914.86	—	493,663.08
		Dr.		
Mar. 5.	To balance brought forward.....	885,914.86		
June 2.	To cash received during quarter ending this day.	199,335.37	—	585,150.23
		Cr.		
June 2.	By warrants received during qr. ending this day	301,206.58		
June 2.	By War and Defense Fund warrants redeemed...	313,273.63		
June 2.	By balance to next quarter.....	70,670.02	—	585,150.23
		Dr.		
June 4.	To balance brought forward.....	70,670.02		
Sept. 1.	To cash received during quarter ending this day.	92,986.69	—	163,656.71
		Cr.		
Sept. 1.	By warrants redeemed during qr. ending this day	145,307.45		
Sept. 1.	By War and Defense Fund warrants redeemed..	179.17		
Sept. 1.	By interest paid on same.....	1.58		
Sept. 1.	By balance to next quarter.....	18,168.51	—	163,656.71
		Dr.		
Sept. 3.	To balance brought forward.....	18,168.51		
Nov. 3.	To cash received during quarter ending this day.	60,823.13	—	87,491.64
		Cr.		
Nov. 3.	By warrants redeemed during qr. ending this day	70,586.97		
Nov. 3.	By War and Defense Fund warrants redeemed..	47.23		
Nov. 3.	By interest paid on same.....	67		
Nov. 3.	By General Revenue receipt canceled.....	64.00		
Nov. 3.	By balance to next quarter.....	16,792.77	—	87,491.64
		Dr.		
Nov. 5.	To balance brought forward.....	16,792.77		
1867.				
Jan. 5.	To cash received during quarter ending this day.	77,996.19		
Jan. 5.	To cash overdrawn.....	851.58	—	95,640.54
		Cr.		
Jan. 5.	By warrants redeemed during qr. ending this day	95,578.19		
Jan. 5.	By War and Defense Fund Warrants redeemed..	62.35	—	95,640.54

## (STATEMENT "B.")

SAMUEL E. RANKIN in account with the State of Iowa, from January 7, 1867, to November 2, 1867, inclusive.

## GENERAL REVENUE.

1867.		Dr.	
Mar. 2.	To cash received during quarter ending this day.	\$92,695.46—	92,695.46
		Cr.	
Jan. 7.	By amount overpaid by predecessor.	851.83	
Mar. 2.	By warrants redeemed during quarter ending this day.	65,576.58	
Mar. 2.	By interest paid on same.	109.16	
Mar. 2.	By War and Defense Fund warrants redeemed.	266.62	
Mar. 2.	By interest paid on same.	11.89	
Mar. 2.	By balance to next quarter.	25,879.38—	92,695.46
		Dr.	
Mar. 4.	To balance brought forward.	25,879.38	
June 1.	To cash received during quarter ending this day.	127,133.21—	153,012.59
		Cr.	
June 1.	By warrants redeemed during quarter ending this day.	123,354.55	
June 1.	By War and Defense Fund Warrants redeemed.	8.88	
June 1.	By balance to next quarter.	29,649.16—	153,012.59
		Dr.	
June 3.	To balance brought forward.	29,649.16	
Aug. 31.	To cash received during quarter ending this day.	124,197.20—	153,846.33
		Cr.	
Aug. 31.	By warrants redeemed during quarter ending this day.	104,514.33	
Aug. 31.	By War and Defense Fund Warrants redeemed.	85.00	
Aug. 31.	By interest paid on same.	1.45	
Aug. 31.	By balance to next quarter.	49,205.59—	153,846.33
		Dr.	
Sept. 2.	To balance brought forward.	49,205.58	
Nov. 2.	To cash received during quarter ending this day.	126,742.32—	176,037.90
		Cr.	
Nov. 2.	By warrants redeemed during quarter ending this day.	93,903.42	
Nov. 2.	By General Revenue Receipt canceled.	20.00	
Nov. 2.	By balance in Treasury.	82,114.48—	176,037.90

## RECAPITULATION.

1865.		
Nov. 4.	To balance in Treasury	336,093.47
1867.		
Nov. 2.	To total amount of receipts.	1,067,819.18—1,403,912.65
Nov. 2.	By total amount of disbursements.	1,321,798.17
Nov. 2.	By balance in Treasury	82,114.48—1,403,912.65

## (STATEMENT "C.")

Wm. H. HOLMES, in account with the State of Iowa, from Nov. 4, 1865, to June 2, 1866, inclusive.

## WAR AND DEFENSE FUND.

1866.		Dr.	
Mar. 3.	To cash received during quarter ending this day	\$ 5,415.73	
Mar. 3.	To balance overdrawn from General Revenue.	314,300.41—	319,716.14
		Cr.	
Mar. 3.	By warrants redeemed during qr. ending this day	8,673.25	
Mar. 3.	By interest paid on same.	4.45	
Mar. 3.	By re-issued warrants redeemed.	32.65	
1865.			
Nov. 4.	By balance overdrawn from last quarter.	311,005.70—	319,716.14
		Dr.	
June 2.	To cash received during quarter ending this day	2,474.79	
June 2.	To amt. transferred to General Revenue account	213,273.63—	315,748.42
		Cr.	
June 2.	By warrants redeemed during qr. ending this day	1,443.33	
June 2.	By interest paid on same.	4.68	
Mar. 3.	By balance overdrawn from last quarter.	314,300.41—	315,148.42



## (STATEMENT "D.")

WM. H. HOLMES, in account with the State of Iowa, from November 4, 1865,  
to January 7, 1867.

## PERMANENT SCHOOL FUND.

1865.	Dr.		
Nov. 13.	To cash received of J. Tracy, District Attorney, on Eads' loan .....	\$ 2,000.00	
Dec. 5.	To cash received of Nat. State Bank, Dubuque..	8.75	
Dec. 16.	To cash received of National Bank, McGregor...	3.75	
1866.			
June 25.	To cash received of Thompson & Tiffany, on Eads' loan .....	1,000.00	
Nov. 30.	To cash rec'd of J. Tracy, Dist. Att'y, on Eads' loan	630.00	3,642.50
1865.	Cr.		
Nov. 4.	By balance over drawn .....	1.49	
Nov. 13.	By U. S. Seven-Thirty Bonds purchased.....	2,000.00	
1866.			
Feb. 10.	By premium paid on above bonds .....	3.75	
July 5.	By U. S. Seven-Thirty Bonds purchased. ....	1,000.00	
1867.			
Jan. 7.	By cash paid successor.....	637.25	3,642.50

## (STATEMENT "E.")

SAMUEL E. RANKIN in account with the State of Iowa, from January 7, 1867,  
to November 3, 1867, inclusive.

## PERMANENT SCHOOL FUND.

1867.	Dr.		
Jan. 7.	To cash received of predecessor, W. H. Holmes ....	637.25	
Jan. 21.	To cash received of Humboldt county.....	156.08	
Feb. 25.	To cash rec'd of J. Tracy, Dist. Att'y, Eads' loan...	207.89	
Mar. 5.	To cash rec'd of J. Tracy, Dist. Att'y, Eads' loan...	1,336.95	
May 15.	To cash rec'd of J. Tracy, Dist. Att'y, Eads' loan...	2,000.00	
May 31.	To cash rec'd of J. Tracy, Dist. Att'y, Eads' loan...	600.00	
July 31.	To cash rec'd of J. Tracy, Dist. Att'y, Eads' loan...	1,250.00	
Sep. 2.	To cash rec'd of J. Tracy, Dist. Att'y, Eads' loan...	1,500.00	
Oct. 23.	To cash received of Henry O'Conner, Attorney.. General, Eads' loan.....	538.85	8,126.94
	Cr.		
Nov. 2.	By balance in Treasury.....	8,126.94	8,126.94
	RECAPITULATION.		
Nov. 2.	To total amount of receipts.....	11,132.18	11,132.18
	Cr.		
Nov. 2.	By total amount of disbursements.....	3,005.24	
Nov. 2.	By balance in Treasury.....	8,126.94	11,132.18

(STATEMENT "F.")

WM. H. HOLMES in account with the State of Iowa, from November 4, 1865, to January 7, 1867.

## TEMPORARY SCHOOL FUND.

1866.		Dr.	
Jan. 25.	To cash received on 6, '81 gold coupons.....	600.00	
Jan. 25.	To cash received as premium.....	264.00	
Feb. 5.	To cash received from 7.30 coupon U. S. Bonds..	2,530.16	
Feb. 17.	To cash received from 7.30 coupon U. S. Bonds..	992.80	4,386.96
		<b>Cr.</b>	
Feb. 12.	By cash paid U. S. Express Co.....	3.50	
Mar. 14.	By amount transferred to General Revenue. ....	4,383.46	4,386.96
		<b>Dr.</b>	
May 31.	To cash received from coupon U. S. Bonds.....	15.11	
June 25.	To cash received from Thompson & Tiffany .....	500.00	
July 5.	To cash received from coupons U. S. Bonds .....	3.00	
July 7.	To cash received from 6, '81 gold coupons .....	600.00	
July 7.	To cash received as premium on said coupons....	322.32	
July 31.	To cash received from 7.30 coupons U. S. Bonds..	39.24	
Sept. 6.	To cash received from 7.30 coupons U. S. Bonds..	2,836.85	
Sept. 10.	To cash received from State loan.....	2,843.99	7,160.51
		<b>Cr.</b>	
June 21.	By cash paid U. S. Express Co.....	3.50	
Sept. 10.	By amount transferred to General Revenue.....	7,157.01	7,160.51
		<b>Dr.</b>	
Nov. 30.	To cash received of J. Tracy, Dist. Att'y, Eads' loans.....	36.44	36.44
		<b>Cr.</b>	
Jan. 7.	By cash paid Samuel E. Rankin, Treasurer.....	36.44	36.44

(STATEMENT "G.")

SAMUEL E. RANKIN in account with the State of Iowa, from January 7, 1867, to November 2, 1867, inclusive.

## TEMPORARY SCHOOL FUND.

1867.		Dr.	
Jan. 7.	To cash received of predecessor, W. H. Holmes.....	36.44	
Jan. 8.	To cash received of 6, '81 gold coupons .....	600.00	
Jan. 8.	To cash received as premium on said coupons .....	191.92	
Jan. 25.	To cash received from 7.30 coupons U. S. Bonds..	1,368.75	
Feb. 31.	To cash received from 7.30 coupons U. S. Bonds..	992.80	
Feb. 31.	To cash received from coupons State Bonds.....	700.00	
March 2.	To cash received from State Loan.....	5,108.19	8,998.10
		<b>Cr.</b>	
March 2.	By cash transferred to General Revenue.....	8,998.10	8,998.10
		<b>Dr.</b>	
March 5.	To cash received of J. Tracy, Eads' Loan.....	47.13	
Mar. 19.	To cash received as premium on sale of 20,000 7.30 Bonds.....	1,200.00	
Mar. 19.	To cash received as interest due on said Bonds..	128.00	
June 25.	To cash received from coupons on 7.30 U. S. Bonds	91.25	
Aug. 6.	To cash received from coupons on 7.30 U. S. Bonds	1,277.59	
Aug. 29.	To cash received as premium on sale of 19,700 7.30 Bonds.....	1,576.15	
Aug. 29.	To cash received of 6, '81 gold coupons.....	600.00	
Aug. 29.	To cash received as premium on said coupons .....	238.86	
Aug. 29.	To cash received from coupons State Bonds.....	2,380.00	
Sept. 2.	To cash received from State Loan.....	1,105.25	8,634.14
		<b>Cr.</b>	
Sept. 2.	By cash transferred to General Revenue.....	8,634.14	8,634.14
		<b>Dr.</b>	
Oct. 2.	To cash received as premium on sale of 5,000 7.30 Bonds.....	812.50	
Oct. 2.	To cash received as interest due on said Bonds..	79.00	
Oct. 18.	To cash received as premium on sale of 20,000 7.30 Bonds .....	900.00	
Oct. 18.	To cash received as interest due on said Bonds..	377.87	1,669.37
		<b>Cr.</b>	
Nov. 2.	By balance in Treasury.....	1,669.37	1,669.37
		<b>RECAPITULATION.</b>	
		<b>Dr.</b>	
Nov. 2.	To total amount of receipts.....	30,849.08	30,849.08
		<b>Cr.</b>	
Nov. 2.	By total amount of disbursements.....	29,179.71	
Nov. 2.	By balance in Treasury.....	1,669.37	30,849.08

## (STATEMENT "H.")

WM. H. HOLMES, in account with the State of Iowa, from November 4th, 1865, to January 7th, 1867.

## SWAMP LAND INDEMNITY FUND.

1865.		Dr.	
Nov. 4.	To balance in Treasury.....		21,293.55
1866.			
Jan. 24.	To cash received from U. S. Government for Pottawattamie county.....	7,453.38	
Jan. 20.	To cash received from U. S. Government for Guthrie county.....	204.40	
Jan. 26.	To cash received from U. S. Government for Washington county.....	1,501.08	
Jan. 26.	To cash received from U. S. Government for Dubuque county.....	325.21	
Jan. 26.	To cash received from U. S. Government for Mahaska county.....	1,399.76	
Jan. 27.	To cash received from U. S. Government for Buchanan county.....	1,922.22	
Feb. 3.	To cash received from U. S. Government for Tama county.....	525.00	
Feb. 27.	To cash received from U. S. Government for Muscatine county.....	2,721.03	
Mar. 3.	To cash received from U. S. Government for Linn county.....	2,222.89	—39,508.52
1865.			
		Cr.	
Nov. 20.	By cash paid Guthrie county.....	2,804.36	
1866.			
Jan. 17.	By cash paid Fremont county.....	50.00	
Jan. 24.	By cash paid Pottawattamie county.....	7,304.33	
Jan. 29.	By cash paid Clayton county.....	240.28	
Feb. 5.	By cash paid Louisa county.....	2,266.50	
Feb. 20.	By cash paid Butler county.....	605.00	
Feb. 20.	By cash paid Tama county.....	514.50	
Feb. 1.	By cash paid Guthrie county.....	202.30	
Feb. 6.	By cash paid Washington county.....	1,471.06	
Mar. 3.	By balance to next quarter.....	34,050.20	—39,508.35
1866.			
		Dr.	
Mar. 5.	To balance brought forward.....	24,050.20	
Mar. 13.	To cash received from U. S. Government for Chickasaw county.....	5,392.03	
Mar. 13.	To cash received from U. S. Government for Washington county.....	3,048.63	
May 17.	To cash received from U. S. Government for Fayette county.....	2,468.76	—34,959.63
1865.			
		Cr.	
Mar. 23.	By cash paid Washington county.....	2,987.63	
April 21.	By cash paid Chickasaw county.....	5,234.18	
May 16.	By cash paid Linn county.....	2,178.44	
Jun. 2.	By balance to next quarter.....	24,509.37	—34,959.63

## (STATEMENT "H.")—CONTINUED.

## Swamp Land Indemnity Fund—Continued.

1866.		Dr.	
June 4.	To balance brought forward.....	\$24,509.37	
July 4.	To cash rec'd from U. S. Gov't for Benton county.....	4,986.12	
July 13.	To cash rec'd from U. S. Gov't for Shelby county.....	2,129.90	
Aug. 1.	To cash rec'd from U. S. Gov't for Floyd county.....	4,007.91	
Aug. 1.	To cash received from U. S. Government for Sac county.....	300.00	
Aug. 1.	To cash received from U. S. Government for Delaware county.....	3,121.21	
Aug. 1.	To cash received from U. S. Government for Black Hawk county.....	5,620.26	—44,674.77
Cr.			
June 20.	By cash paid Mahaska county.....	1,312.96	
June 20.	By cash paid Black Hawk county.....	878.85	
July 13.	By cash paid Shelby county.....	2,129.90	
July 20.	By cash paid Benton county.....	4,886.40	
Aug. 3.	By cash paid Butler county.....	13,613.15	
Aug. 3.	By cash paid Floyd county.....	1,235.77	
Aug. 9.	By cash paid Fayette county.....	2,419.07	
Sept. 1.	By balance to next quarter.....	18,200.67	—44,674.77
Dr.			
Sept. 3.	To balance brought forward.....	18,200.67	
Oct. 18.	To cash received from U. S. Government for Hardin county.....	4,113.55	
Oct. 18.	To cash received from U. S. Government for Hamilton county.....	4,616.50	—26,930.72
Cr.			
Sept. 12.	By cash paid Dubuque county.....	318.71	
Sept. 13.	By cash paid Muscatine county.....	2,639.55	
Sept. 26.	By cash paid Delaware county.....	3,093.79	
Oct. 6.	By cash paid Black Hawk county.....	5,507.80	
Oct. 27.	By cash paid Floyd county.....	1,806.00	
Nov. 2.	By cash paid Hardin county.....	626.32	
Nov. 3.	By balance to next quarter.....	12,965.15	—26,930.72
Dr.			
Nov. 5.	To balance brought forward.....	12,965.15	
Nov. 28.	To cash received from U. S. Government for Tama county.....	2,200.00	
Nov. 28.	To cash received from U. S. Government for Winneshiek county.....	1,251.90	
Nov. 28.	To cash received from U. S. Government for Grundy county.....	554.38	—16,971.43
Cr.			
Dec. 3.	By cash paid Hardin county.....	432.80	
Dec. 4.	By cash paid Tama county.....	2,158.00	
Dec. 10.	By cash paid Grundy county.....	543.88	
1867.			
Jan. 7.	By cash paid Samuel E. Rankin, Treasurer.....	13,839.25	—16,971.43

## (STATEMENT "I.")

SAMUEL E. RANKIN in account with the State of Iowa, from January 7, 1867, to November 2, 1867, inclusive.

## SWAMP LAND INDEMNITY FUND.

1867.	Dr.		
Jan. 7.	To cash received of predecessor, W. H. Holmes.	\$13,839.25	
Jan. 10.	To cash received of U. S. Government for Audubon county.	100.00	13,939.25
Cr.			
Feb. 8.	By cash paid Hamilton county.	3,600.87	
Feb. 16.	By cash paid Audubon county.	95.00	
Feb. 26.	By cash paid Sac county.	294.00	
Feb. 28.	By cash paid Floyd county.	893.98	
Mar. 2.	By balance to next quarter.	9,052.40	13,939.25
Dr.			
Mar. 4.	To balance brought forward.	9,052.40	
Apr. 27.	To cash received from U. S. Government for Ringgold county.	16,737.62	25,790.02
Cr.			
Mar. 27.	By cash paid Hardin county.	2,981.45	
Mar. 30.	By cash paid Hamilton county.	923.30	
Apr. 27.	By cash paid Ringgold county.	16,402.87	
May 15.	By cash paid Winneshiek county.	1,226.87	
June 1.	By balance to next quarter.	4,255.53	25,790.02
Dr.			
June 3.	To balance brought forward.	4,255.53	
June 20.	To cash received of Wm. Baker.	3.29	
June 20.	To cash received of U. S. Government for Mitchell county.	5,796.04	10,054.86
Cr.			
June 25.	By cash paid Mitchell county.	5,767.06	
Sept. 2.	By balance to next quarter.	4,287.80	10,054.86
Dr.			
Sept. 2.	To balance brought forward.	4,287.80	
Oct. 11.	To cash received from U. S. Government for Wayne county.	3,390.18	7,677.98
Cr.			
Oct. 25.	By cash paid Wayne county.	3,392.38	
Nov. 2.	By balance in Treasury.	4,355.60	7,677.98
RECAPITULATION.			
Dr.			
Nov. 2.	To total amount of receipts.	109,340.80	109,346.80
Cr.			
Nov. 2.	By total amount of disbursements.	104,991.20	
Nov. 2.	By balance in Treasury.	4,355.60	109,346.80

## (STATEMENT "K.")

WM. H. HOLMES, in account with the State of Iowa, from November 4, 1865, to January 7, 1867.

## COUPON ACCOUNT.

1865.	Dr.		
Nov. 4.	To balance in Treasury.	\$ 834.48	
Dec. 19.	To war't for 6 mths' int. on State Bonds of 1858.	7,035.00	
Dec. 19.	To warrant for 6 months' interest on War Bonds.	10,552.50	
1866.			
June 21.	To warrant for 6 months' interest on War Bonds.	10,552.50	
June 21.	To war't for 6 mths' int. on State Bonds of 1858.	7,034.11	
Dec. 24.	To war't for 6 mths' int. on State Bonds of 1858.	7,032.20	
Dec. 24.	To warrant for 6 months' interest on War Bonds.	10,552.50	53,588.69
1867.			
Cr.			
Jan. 5.	By Coupons redeemed of State Bonds of 1858.	13,615.00	
Jan. 5.	By Coupons redeemed of War Bonds.	20,869.50	
Jan. 5.	By bank commission for redeeming Coupons.	84.44	
Jan. 5.	By balance in Treasury and Bank.	19,024.25	53,588.69

## (STATEMENT "L.")

SAMUEL E. RANKIN, in account with the State of Iowa, from January 7, 1867, to November 2, 1867, inclusive.

1867.	Dr.		
Jan. 7.	To balance in Treasury and Bank, received of predecessor, W. H. Holmes.		10,024.25
Oct. 16.	To warrant for 6 months' interest on State Bonds of 1858.	7,000.00	
Oct. 10.	To warrant for 6 months' interest on War Bonds.	10,500.00	36,524.25
Cr.			
Nov. 2.	By Coupons redeemed of State Bonds of 1858.	14,000.00	
Nov. 2.	By Coupons redeemed of War Bonds.	20,989.50	
Nov. 2.	By bank commission for redeeming Coupons.	80.69	
Nov. 2.	By balance in Treasury and Bank.	1,454.06	36,524.25
RECAPITULATION.			
1867.			
Dr.			
Nov. 2.	To total amount of receipts.		71,083.69
Cr.			
Nov. 2.	By total amount of disbursement.	69,629.63	
Nov. 2.	By balance in Treasury.	1,454.06	71,083.69

## (STATEMENT "M.")

WILLIAM H. HOLMES in account with the State of Iowa, from November 4, 1865,  
to January 7, 1867.

## DICTIONARY FUND.

1865.	Dr.		
Nov. 4.	To balance in Treasury.....	\$32.00	
Nov. 17.	To cash received from Grundy county.....	44.00	
Nov. 20.	To cash received from Guthrie county.....	72.00	
1866.			
Feb. 24.	To cash received from Kosuth county.....	12.00	
Mar. 10.	To cash received from Woodbury county.....	14.00	
Mar. 31.	To cash received from Johnson county.....	48.00	
June 6.	To cash received from Grundy county.....	15.98	
June 26.	To cash received from Black Hawk county.....	39.00	
Aug. 4.	To cash received from Council Bluffs National Bank.....	32.00	
Dec. 17.	To cash received from National State Bank, Du- buque.....	8.00—	312.98
1865.	Cr.		
Nov. 2.	By cash paid G. & C. Merriam.....	148.00	
1866.			
Nov. 9.	By cash paid G. & C. Merriam.....	167.98	
1867.			
Jan. 7.	By cash paid Samuel E. Rankin, Treasurer.....	8.00—	312.98

## (STATEMENT "N.")

SAMUEL E. RANKIN in account with the State of Iowa, from January 7, 1867, to  
November 2, 1867, inclusive.

## DICTIONARY FUND.

1867.	Dr.		
Jan. 7.	To cash received of predecessor, W. H. Holmes.....	8.00	
April 2.	To cash received of Wayne county.....	12.00—	20.00
	Cr.		
Nov. 2.	By balance in Treasury.....	20.00	
	RECAPITULATION.		
	Dr.		
Nov. 2.	To total amount of receipts.....	325.98—	325.98
	Cr.		
Nov. 2.	By total amount of disbursements.....	305.98	
Nov. 2.	By balance in Treasury.....	20.00—	325.98

## (STATEMENT "O.")

Wm. H. HOLMES in account with the State of Iowa, from November 4, 1865, to  
January 7, 1867.

## RAILROAD TAX.

1866.	Dr.		
Jan. 18.	To cash received of B. & M. R. R. Co.....	\$4,662.83	
Feb. 2.	To cash received of C. I. & N. R. R. Co.....	6,813.83	
Feb. 2.	To cash received of C. R. & M. R. R. Co.....	4,573.13	
Feb. 13.	To cash received of D. S. W. R. R. Co.....	1,202.48	
Feb. 14.	To cash received of M. & M. R. R. Co.....	7,301.14	
Feb. 15.	To cash received of D. & S. C. R. R. Co.....	6,249.30	
Feb. 15.	To cash received of C. F. & M. R. R. Co.....	398.57	
Feb. 19.	To cash received of Des Moines V. R. R. Co.....	4,866.54	
Feb. 28.	To cash received of McG. W. R. R. Co. (for '64).....	580.54	
Mar. 23.	To cash received of D. & S. C. R. R. Co.....	160.47	
Mar. 23.	To cash received of C. F. & M. R. R. Co.....	10.21	
Mar. 29.	To cash received of McG. W. R. R. Co.....	191.63—	38,675.40
	Cr.		
	By amount apportioned to counties, and paid, as follows:		
April 21.	By cash paid Van Buren county.....	646.34	
April 21.	By cash paid Henry county.....	590.54	
April 21.	By cash paid Iowa county.....	500.65	
April 21.	By cash paid Mahaska county.....	599.21	
April 23.	By cash paid Des Moines county.....	528.72	
April 23.	By cash paid Muscatine county.....	1,029.16	
April 23.	By cash paid Marion county.....	266.14	
April 23.	By cash paid Jefferson county.....	808.10	
April 23.	By cash paid Poweshiek county.....	542.37	
April 23.	By cash paid Jasper county.....	223.91	
April 24.	By cash paid Jones county.....	226.88	
April 24.	By cash paid Tama county.....	468.56	
April 24.	By cash paid Marshall county.....	480.90	
April 24.	By cash paid Lee county.....	475.25	
April 24.	By cash paid Story county.....	462.40	
April 25.	By cash paid Washington county.....	229.47	
April 25.	By cash paid Delaware county.....	677.90	
April 25.	By cash paid Linn county.....	1,184.75	
April 25.	By cash paid Cedar county.....	1,382.03	
April 25.	By cash paid Wapello county.....	903.36	
April 26.	By cash paid Benton county.....	468.56	
April 27.	By cash paid Clayton county.....	686.42	
April 27.	By cash paid Boone county.....	184.96	
April 27.	By cash paid Bremer county.....	64.89	
April 27.	By cash paid Scott county.....	281.61	
April 27.	By cash paid Black Hawk county.....	770.01	
April 27.	By cash paid Clinton county.....	1,578.78	
April 27.	By cash paid Johnson county.....	563.23	
April 28.	By cash paid Buchanan county.....	587.15	
April 30.	By cash paid Dubuque county.....	813.36	
May 2.	By cash paid Winneshiek county.....	424.74	
May 2.	By cash paid Allamakee county.....	137.50	
May 10.	By cash paid Franklin county.....	24.48	
May 26.	By cash paid Butler county.....	611.64	
June 2.	By amount transferred to General Revenue.....	19,397.73—	38,675.40

(STATEMENT "O.")—CONTINUED.

*Railroad Tax—Continued.*

		Dr.	
1866.			
June 29.	To cash received of K., Mt. P. & M. R. R. Co....	758.05—	758.05
		Cr.	
July 10.	By cash paid Lee county.....	379.02	
Sept. 1.	By amount transferred to General Revenue.....	379.03—	758.05

(STATEMENT "P.")

SAMUEL E. RANKIN, in account with the State of Iowa, from January 7, 1867, to November 2, 1867, inclusive.

## RAILROAD TAX.

		Dr.	
1867.			
Feb. 2.	To cash received of D. & S. C. R. R. Co.....	\$8,148.56	
Feb. 2.	To cash received of C. F. & M. R. R. Co.....	583.54	
Feb. 5.	To cash received of D. S. W. R. R. Co.....	1,354.55	
Feb. 7.	To cash received of M. & M. R. R. R. Co.....	4,023.39	
Feb. 7.	To cash rec'd of Iowa Div. of C. R. I. & P. R. R. Co	2,329.51	
Feb. 7.	To cash received of C. R. & M. R. R. R. Co.....	5,033.39	
Feb. 23.	To cash received of C. I. & N. R. R. Co.....	6,511.83	
April 5.	To cash received of B. & M. R. R. R. Co.....	4,533.95	
Oct. 11.	To cash received of D. M. V. R. R. Co.....	5,802.71	
Oct. 28.	To cash received as penalty of D. V. R. R. Co....	696.32	
Oct. 28.	To cash received of K. Mt. P. & M. R. R. Co....	738.30	
Oct. 28.	To cash rec'd as penalty of K. Mt. P. & M. R. R. Co	88.60—	30,834.63
		Cr.	
By amount apportioned and paid to counties, as follows :			
May 25.	By cash paid Des Moines county .....	593.02	
May 27.	By cash paid Henry county.....	444.29	
May 27.	By cash paid Jefferson county.....	586.68	
May 27.	By cash paid Wapello county.....	609.47	
May 27.	By cash paid Monroe county.....	233.54	
May 28.	By cash paid Story county.....	248.05	
May 28.	By cash paid Marshall county.....	293.24	
May 28.	By cash paid Iowa county.....	445.63	
May 28.	By cash paid Jasper county.....	142.60	
May 29.	By cash paid Boone county.....	279.22	
May 29.	By cash paid Scott county.....	240.65	
May 29.	By cash paid Muscatine county.....	806.60	
May 29.	By cash paid Cedar county.....	1,112.99	
May 29.	By cash paid Linn county.....	1,093.98	
May 29.	By cash paid Poweshiek county.....	454.52	
May 29.	By cash paid Washington county.....	196.08	
May 29.	By cash paid Louisa county.....	338.68	
May 30.	By cash paid Clinton county.....	1,518.76	
May 30.	By cash paid Harrison county.....	270.83	
May 31.	By cash paid Johnson county.....	481.34	
June 1.	By cash paid Hardin county.....	320.53	
June 1.	By cash paid Benton county.....	253.11	
June 1.	By cash paid Tama county.....	258.17	

(STATEMENT "P.")—CONTINUED.

*Railroad Tax—Continued.*

		Dr.	
1867.			
June 4.	By cash paid Dubuque county.....	\$950.62	
June 4.	By cash paid Delaware county.....	797.00	
June 4.	By cash paid Jones county.....	244.31	
June 4.	By cash paid Buchanan county.....	608.04	
June 4.	By cash paid Black Hawk county.....	918.44	
June 4.	By cash paid Bremer county.....	135.46	
June 7.	By cash paid Butler county.....	712.29	
June 12.	By cash paid Carroll county.....	258.17	
June 14.	By cash paid Franklin county.....	28.49	
June 28.	By cash paid Greene county.....	248.05	
July 10.	By cash paid Crawford county.....	321.45	
Oct. 20.	By cash paid Lee county.....	559.90	
Oct. 20.	By cash paid Van Buren county.....	699.90	
Oct. 20.	By cash paid Davis county.....	19.02	
Oct. 20.	By cash paid Wapello county.....	559.90	
Oct. 26.	By cash paid Mahaska county.....	399.95	
Oct. 26.	By cash paid Marion county.....	319.95	
Oct. 26.	By cash paid Jasper county.....	399.95	
Oct. 26.	By cash paid Polk county.....	319.95	
Oct. 29.	By cash paid Lee county.....	413.45	
Nov. 2.	By amount transferred to general revenue.....	19,867.38—	30,834.63
RECAPITULATION.			
Dr.			
Nov. 2.	To total amount of receipts.....		79,268.10
Cr.			
Nov. 2.	By total amount of disbursements.....	79,268.10—	79,268.10

## REPORT OF THE STATE TREASURER.

(STATEMENT "Q.")

STATEMENT OF GROSS EARNINGS OF RAILROAD COMPANIES FOR THE YEARS 1862, 1863, 1864, 1865, AND 1866.

NAME OF COMPANY.	1862.	1863.	1864.	1865.	1866.	AGGREGATE.
Burlington & Missouri River.....	\$ 201,684.40	\$ 302,314.05	\$ 390,337.09	\$ 466,283.59	\$ 453,305.19	\$ 1,813,914.44
Cedar Rapids & Missouri River.....	29,894.87	103,063.13	230,130.92	431,310.80	392,323.20	1,327,717.08
Chicago, Iowa & Nebraska.....	1,081,777.64	236,400.23	423,860.80	681,083.51	661,183.28	2,163,065.91
Dubuque South-Western (formerly Dubouque, Ma- rion & Western).....	91,013.89	39,198.50	63,630.50	130,247.53	195,455.13	376,475.59
Dubuque & Sioux City.....	229,341.37	275,006.00	393,283.45	640,077.15	814,836.40	2,358,640.47
Mississippi & Missouri (name changed Aug. 30, 1866, to Iowa Division of Chicago, Rock Island & Pacific)	205,435.63	348,608.34	603,209.32	730,113.65	635,980.63	2,782,640.60
Des Moines Valley (formerly Keokuk, Fort Des Moines & Minnesota).....	170,119.65	297,024.03	313,395.88	436,654.91	580,270.76	1,782,464.34
Keokuk, Mount Pleasant & Muscatine.....	91,302.76	88,438.99	66,103.91	73,295.82	73,830.02	277,832.28
Iowa Southern (Fort Madison and Keokuk).....	2,386.03	3,474.15	51,834.00	181,638.80	213,032.34	446,035.14
McGregor Western.....	.....	.....	.....	40,878.16	58,333.37	99,211.73
Cedar Falls & Minnesota.....	.....	.....	.....	.....	.....	.....
Total gross earnings.....	\$1,109,346.34	\$1,570,546.55	\$2,553,699.91	\$3,871,783.43	\$4,118,006.35	\$13,233,882.68

	1862.	1863.	1864.	1865.	1866.	AGGREGATE.
Tax on gross earnings.....	\$11,063.46	\$15,705.46	\$25,536.69	\$38,717.88	\$41,180.06	\$132,233.80

## REPORT OF THE STATE TREASURER.

(STATEMENT "R.")

Statement showing whole number of miles of Railroad, on 31st days of Dec. 1862, 1863, 1864, 1865 and 1866.

	1862.	1863.	1864.	1865.	1866.
Burlington & Missouri River.....	75	75	75	75	100
Cedar Rapids & Missouri River.....	70	83	98	122	248
Chicago, Iowa & Nebraska.....	82	82	82	82	82
Dubuque South-Western.....	44	44	44	54	54
Dubuque & Sioux City.....	97	97	97	101	143
M. & M. (Chicago, Rock Island & Pacific)...	143	137	157	165	181
Des Moines Valley.....	90	90	114	129	163
Keokuk, Mount Pleasant & Muscatine.....	18	18	18	18	18
Iowa Southern, (Fort Madison & Keokuk).....	7	7	7	7	7
McGregor Western.....	.....	.....	35	50	50
Cedar Falls & Minnesota.....	.....	.....	.....	14	14
Total number of miles each year complete.	616	653	727	847	1090

	1862.	1863.	1864.	1865.	1866.
Average per mile, of gross earnings.....	\$1,800.88	\$2,405.12	\$3,512.65	\$4,571.17	\$3,884.91

## (STATEMENT "S.")

Statement showing amount of Iowa State bonds due January 1, 1865, redeemed by Wm. H. HOLMES, Treasurer.

1865.	June 2.....	\$ 4,000.00
	September 1.....	12,000.00
	Total redeemed.....	\$16,000.00

## (STATEMENT "T.")

Statement showing amount of Iowa State bonds due January 1, 1868, redeemed by SAMUEL E. RANKIN, Treasurer.

1867.		
Mar. 19.	Through Union National Bank, Chicago.....	\$27,000.00
April 4.	From Mount Holly National Bank, New Jersey.....	20,000.00
April 9.	From Davenport National Bank.....	4,000.00
May 4.	Through Union National Bank, Chicago.....	1,000.00
July 24.	Through Union National Bank, Chicago.....	3,000.00
Sept. 23.	Through Union National Bank, Chicago.....	1,000.00
Oct. 2.	Through Union National Bank, Chicago.....	2,000.00
Oct. 16.	From First National Bank, Dubuque.....	2,000.00
Oct. 28.	Through Metropolitan National Bank, New York.....	28,000.00
Nov. 2.	From Wm. Larrabee, Clermont, Iowa.....	10,000.00
	Total redeemed.....	\$98,000.00
	RECAPITULATION.	
	Total redeemed by Wm. H. Holmes.....	\$16,000.00
	Total redeemed by Samuel E. Rankin.....	98,000.00
	Total Bonds redeemed....	\$114,000.00

NOTE.—The \$34,000.00 redeemed at Union National Bank of Chicago were redeemed through Hon. Wm. F. Coolbaugh, without cost to the State, he refusing to receive any compensation for his services in looking up and redeeming the same, or for disposing of the \$30,000.00 U. S. Treasury notes, belonging to Permanent School Fund, converted by said Bank.

## (STATEMENT "U.")

## STATE TREASURER'S CONTINGENT FUND.

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

Paid C. P. Holmes, Deputy Treasurer, from October 1, 1865, to January 7, 1867, at \$1,000 per year.....	1,269.40
Paid Isaac Brandt, Deputy Treasurer, from January 7, 1867, to November 1, 1867.....	814.60— 2,084.00
Total paid out.....	\$2,084.00



(STATEMENT "V.")

## GENERAL BALANCE.

		Dr.	
1865.			
Nov. 5.	To balance in Treasury.....	\$ 356,993.47	
1867.			
Nov. 2.	To total amount of Receipts in General Revenue.....	1,067,819.18	
Nov. 2.	To total amount of Receipts on War and Defense Fund.....	7,890.52	
Nov. 2.	To total amount of Receipts on Permanent School Fund.....	11,182.18	
Nov. 2.	To total amount of Receipts on Temporary School Fund.....	30,849.08	
Nov. 2.	To total amount of Receipts on Swamp Land Indemnity Fund.....	109,346.80	
Nov. 2.	To total amount of Receipts on Coupon Fund.....	71,983.69	
Nov. 2.	To total amount of Receipts on Dictionary Fund.....	325.98	
Nov. 2.	To total amount of Receipts on Railroad Tax Fund.....	79,268.10	1,713,809.96
1867.			
Nov. 2.	By Disbursements of General Revenue.....	1,321,793.17	
Nov. 2.	By Disbursements of War and Defense Fund.....	7,890.52	
Nov. 2.	By Disbursements of Permanent School Fund.....	3,905.24	
Nov. 2.	By Disbursements of Swamp Land Indemnity Fund.....	104,991.20	
Nov. 2.	By Disbursements of Dictionary Fund.....	305.98	
Nov. 2.	By Disbursements of Coupon Fund.....	69,629.63	
Nov. 2.	By Disbursements of Railroad Tax Fund.....	79,268.10	
Nov. 2.	By balance in Treasury.....	97,740.45	1,713,809.96

## REPORT

OF THE

## REGISTER OF STATE LAND OFFICE

TO THE

GOVERNOR OF IOWA.

NOVEMBER 12, 1867

G. G. CARPENTER, Register.

DES MOINES:  
 F. W. PALMER, STATE PRINTER.  
 1867.