

REPORT
OF THE
AUDITOR OF STATE,
TO THE
TWELFTH GENERAL ASSEMBLY
OF THE
STATE OF IOWA.

NOVEMBER 4, 1867.

JOHN A. ELLIOTT, AUDITOR.

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

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REPORT.

STATE OF IOWA, AUDITOR'S OFFICE, }
 DES MOINES, Nov. 4th, 1867. }

To the General Assembly of the State of Iowa:

In compliance with the laws of the State, I have the honor to submit herewith the following report of the business transacted in the office of Auditor of State, beginning Nov. 6th, 1865, and ending Nov. 2d, 1867, both days inclusive:

The balance remaining in the Treasury, at the close of the fiscal year Nov. 4th, 1865, was \$47,236.62.

There was received into the Treasury during the past two years, including the above balance on hand, \$1,412,395.19, and the disbursements by the Treasurer during the same period amounted to \$1,314,654.74, leaving in the Treasury Nov. 2d, 1867, \$97,740.45.

This balance is distributed among the several funds as follows:

| | |
|----------------------------|-------------|
| General Revenue..... | \$82,114.48 |
| Coupon Fund..... | 1,454.06 |
| Swamp Land Fund..... | 4,355.60 |
| Dictionary Fund..... | 20.00 |
| Permanent School Fund..... | 8,126.94 |
| Temporary School Fund..... | 1,669.37 |

\$97,740.45

The following statement exhibits, in a condensed form, the gross amount of the revenues of the State and of the several funds, with the sources from which they were chiefly derived, and also the disbursements from the several funds respectively:

RECEIPTS.

| | |
|--|----------------|
| Balance in Treasury Nov. 4th, 1865..... | \$47,236.62 |
| General Revenue, from Taxes, Insane Dues, Peddler's Licenses and sale of Laws..... | \$1,028,591.24 |

| | |
|--|--------------------------|
| From Railroad Taxes..... | 39,584.14—\$1,068,175.38 |
| War and Defense Fund, from Taxes | 7,890.52 |
| Coupon Fund..... | 70,258.81 |
| Railroad Fund, from Taxes..... | 79,268.10 |
| Swamp Land Fund, from U. S.... | 88,053.25 |
| Dictionary Fund..... | 293.98 |
| Permanent School Fund, from Eads' loans and sureties..... | 11,132.18 |
| Temporary school Fund, from Interest on State and U. S. Bonds, &c. | 40,086.35 |
| Total receipts..... | \$1,412,395.19 |

DISBURSEMENTS.

| | |
|--|-----------------------|
| General Revenue, redemption of Auditor's Warrants and Interest allowed on same..... | \$1,008,281.54 |
| Refunded to Webster County..... | 599.20—\$1,008,880.74 |
| War and Defense Fund, redemption of War and Defense Warrants and Interest on same..... | 10,158.36 |
| Coupon Fd., redemption of Coupons | 69,629.63 |
| Railroad Fund, apportioned to State and Counties..... | 79,268.10 |
| Swamp Land Fund, paid to Counties | 104,991.20 |
| Dictionary Fund, paid publishers... | 305.98 |
| Permanent School Fund..... | 3,003.75 |
| Temporary School Fund..... | 38,416.98 |
| Total disbursements..... | \$1,314,654.74 |

Balance in the Treasury..... \$97,740.45
 A statement more in detail of each fund separately will be found immediately following:

1st.—RECEIPTS AND DISBURSEMENTS OF STATE REVENUE.

W. H. HOLMES, STATE TREASURER.

| | |
|----------|--|
| 1865. | |
| Nov. 4. | To balance from last report.. \$236,093.47 |
| 1866. | |
| March 3. | To amount received during quarter ending this day... 157,409.61—\$493,503.08 |

CONTRA.

| | |
|----------|--|
| March 3. | By Auditor's Warrants re-deemed during quarter... \$107,586.92 |
| March 3. | By interest allowed on same. 1.30 |
| March 3. | By balance to next quarter... 385,914.86—\$493,503.08 1866. |
| March 3. | To balance from last quarter.. 385,914.87 |
| June 2. | To amount received for quarter ending this day (State Revenue)..... 180,438.14 |
| June 2. | To amount transferred quarter ending this day (Railroad Tax)..... 19,337.74—\$585,690.73 |

CONTRA.

| | |
|----------|---|
| May 5. | By amount refunded to Webster county (erroneously receipted for by State Treasurer)..... 540.50 |
| June 2. | By Auditor's Warrants re-deemed during quarter... 201,206.58 |
| June 2. | By State Treasurer (War and Defense Fund) transferred as per Chap. 63, Acts of 1866 (overdrawn)..... 313,273.63 |
| June 2. | By balance to next quarter... 70,670.02—\$585,690.73 1866. |
| June 2. | To cash balance from last quarter..... 70,670.02 |
| Sept. 1. | To amount received during quarter ending this day, (State Revenue)..... 92,607.66 |
| Sept. 1. | To amount transferred during quarter ending this day, (Railroad Tax)..... 379.03—\$163,656.71 |

CONTRA.

| | | |
|----------|--|------------------------|
| Sept. 1. | By Auditor's Revenue Warrants redeemed during quarter..... | 145,307.45 |
| Sept. 1. | By Auditor's War and Defense Warrants redeemed during quarter..... | 179.17 |
| Sept. 1. | By Interest allowed on War and Defense Warrants..... | 1.58 |
| Sept. 1. | By balance in Treasury to next quarter..... | 18,168.51—\$163,656.71 |

1866.

| | | |
|----------|---|------------------------|
| Sept. 1. | To balance in Treasury this date..... | 18,168.51 |
| Nov. 3. | To amount of Revenue received during quarter ending this day..... | 69,259.13—\$ 87,427.64 |

CONTRA.

| | | |
|---------|---|------------------------|
| 1866. | | |
| Nov. 3. | By Revenue Warrants redeemed during quarter.... | 70,586.97 |
| Nov. 3. | By War and Defense Warrants redeemed during quarter.. | 47.23 |
| Nov. 3. | By Interest allowed on War and Defense Warrants.... | .67 |
| Nov. 3. | By balance in Treasury to next quarter..... | 16,792.77—\$ 87,427.64 |

1866.

| | | |
|---------|---|-----------|
| Nov. 3. | To balance in Treasury from last quarter..... | 16,792.77 |
|---------|---|-----------|

1867.

| | | |
|---------|---|---------------------|
| Jan. 5. | To amount of Revenue received during quarter ending this day..... | 77,995.89 |
| Jan. 5. | To balance overdrawn credited to successor..... | 851.83—\$ 95,640.49 |

CONTRA.

1867.

| | | |
|---------|---|--------------------|
| Jan. 5. | By Revenue Warrants redeemed during quarter... | 95,578.19 |
| Jan. 5. | By War & Defense Warrants redeemed during quarter.. | 62.30—\$ 95,640.49 |

SAMUEL E. RANKIN, STATE TREASURER.

1867.

| | | |
|---------|---|-----------|
| Mar. 2. | To amount of Revenue received during quarter..... | 71,979.63 |
|---------|---|-----------|

CONTRA.

1867.

| | | |
|---------|---|-------------------------|
| Jan. 7. | By balance overdrawn from W. H. Holmes, Treasurer of State..... | 851.83 |
| Mar. 2. | By Revenue Warrants redeem'd during quarter..... | 65,576.58 |
| Mar. 2. | By Interest allowed on same.. | 109.16 |
| Mar. 2. | By War and Defense Warrants redeemed during quarter... | 266.62 |
| Mar. 2. | By Interest allowed on same.. | 11.89 |
| Mar. 2. | By balance in Treasury to next quarter..... | 5,163.55—\$ 71,979.63 |
| Mar. 2. | To balance in Treasury from last quarter..... | 5,163.55 |
| June 1. | To amount of Revenue received during quarter..... | 147,849.04—\$153,012.59 |

CONTRA.

| | | |
|----------|---|-------------------------|
| June 1. | By Revenue Warrants redeemed during quarter... | 123,354.55 |
| June 1. | By War and Defense Warrants redeemed during quarter.. | 8.88 |
| June 1. | By balance in Treasury to next quarter..... | 29,649.16—\$153,012.59 |
| June 1. | To balance in Treasury from last quarter..... | 29,649.16 |
| Aug. 31. | To amount of Revenue received during quarter.... | 124,197.20—\$153,846.36 |

CONTRA.

| | | |
|----------|---|------------------------|
| Aug. 31. | By Revenue Warrants redeemed during quarter.. | 104,514.33 |
| Aug. 31. | By War and Defense Warrants redeemed during qr. | 35.00 |
| Aug. 31. | By Interest allowed on War and Defense Warrants.... | 1.45 |
| Aug. 31. | By balance in Treasury to next quarter..... | 49,295.58—\$153,846.36 |
| Aug. 31. | To balance in Treasury from last quarter..... | 49,295.58 |
| Nov. 2. | To amount of Revenue received during quarter ending this day..... | 106,854.94 |
| Nov. 2. | To amount transferred from Railroad Tax..... | 19,867.38—\$176,017.90 |

CONTRA.

| | | |
|---------|---|------------------------|
| Nov. 2. | By Revenue Warrants redeemed for quarter ending this day..... | 93,903.42 |
| Nov. 2. | By balance in Treasury this date..... | 82,114.48—\$176,017.90 |
| Nov. 2. | To balance in Treasury this date..... | \$ 82,114.48 |

2d.—RECEIPTS AND DISBURSEMENTS OF WAR AND DEFENSE FUND.

W. H. HOLMES, STATE TREASURER.

| | | |
|----------|---|-------------------------|
| 1866. | | |
| Jan. 30. | To amt. recd. of Walter Wiley, per Auditor.... | \$ 9.00 |
| Mar. 3. | To amount received from Counties for Federal Tax for quarter..... | 5,406.73 |
| Mar. 3. | To balance overdrawn from State Revenue..... | 314,300.41—\$319,716.14 |

CONTRA.

| | | |
|---------|---|--------------------------|
| 1865. | | |
| Nov. 4. | By balance overdrawn from State Revenue.... | \$311,005.79 |
| 1866. | | |
| Mar. 3. | By War and Defense Warrants redeemed during quarter..... | 8,673.25 |
| Mar. 3. | By interest allowed on same | 4.45 |
| Mar. 3. | By reissued Warrants redeemed..... | 32.65—\$ 319,716.14 |
| 1866. | | |
| June 2. | To amount received from Counties for Federal Tax during quarter..... | \$ 2,474.79 |
| June 2. | To amount transferred to State Revenue as per Chapter 68, acts of 1866. | 313,273.63—\$ 315,748.42 |

CONTRA.

| | | |
|---------|---|--------------------|
| 1866. | | |
| Mar. 3. | By balance overdrawn from State Revenue..... | \$314,300.41 |
| June 2. | By War and Defense Warrants redeemed for quarter..... | 1,443.33 |
| June 2. | By Interest allowed on same..... | 4.68—\$ 315,748.42 |

3d.—RECEIPTS AND DISBURSEMENTS OF COUPON FUND.

STATE TREASURER, (W. H. HOLMES).

RECEIPTS.

| | | |
|----------|---|-----------|
| 1865. | | |
| Nov. 4. | To balance in Treasury this date..... | \$ 824.88 |
| Dec. 19. | To Warrant for 6 months Interest and bank commission on Bonds of 1858 | 7,035.00 |

| | | | |
|----------|--|-----------------------|--|
| Dec. 19. | To Warrants for 6 months Interest and bank com- mission on War Bonds.. | 10,552.50 | |
| 1866. | | | |
| June 21. | To Warrants for 6 months Interest and bank com- mission on War Bonds.. | 10,552.50 | |
| June 21. | To Warrants for 6 months Interest and bank com- mission on Bonds of 1858 | 7,034.11 | |
| Dec. 24. | To Warrants for 6 months Interest and bank com- mission on Bonds of 1858 | 7,032.20 | |
| Dec. 24. | To Warrants for 6 months Interest and bank com- mission on War Bonds.. | 10,552.50—\$53,583.69 | |

CONTRA.

| | | | |
|---------|--|------------------------|--|
| 1867. | | | |
| Jan. 5. | By Coupons redeemed— Bonds of 1858..... | \$13,615.00 | |
| Jan. 5. | By Coupons redeemed— War Bonds..... | 20,860.00 | |
| Jan. 5. | Bank Commission for re- deeming \$16,888 @ $\frac{1}{2}$ | 84.44 | |
| Jan. 5. | By balance in Bank and Treasury paid to successor | 19,024.25—\$ 53,583.69 | |

SAMUEL E. RANKIN, TREASURER.

RECEIPTS.

| | | | |
|----------|---|-----------------------|--|
| 1867. | | | |
| Jan. 7. | To balance in Bank and Treasury of predecessor.. | \$19,024.25 | |
| Oct. 16. | To Warrant for 6 months Interest on Bonds of 1858. | 7,000.00 | |
| Oct. 16. | To Warrant for 6 months Interest on War Bonds.. | 10,500.00—\$36,524.25 | |

CONTRA.

| | | | |
|---------|--|-----------------------|--|
| 1867. | | | |
| Nov. 2. | By Coupons redeemed— Bonds of 1858..... | \$14,000.00 | |
| Nov. 2. | By Coupons redeemed— War Bonds..... | 20,989.50 | |
| Nov. 2. | By Bank Commission for redeeming Coupons @ $\frac{1}{2}$.. | 80.69 | |
| Nov. 2. | By balance in Bank and Treasury this date..... | 1,454.06—\$ 36,524.25 | |
| Nov. 2. | To balance in Bank and Treasury this date..... | \$1,454.60 | |

4TH.—RECEIPTS AND DISBURSEMENTS OF RAILROAD TAX FUND.

STATE TREASURER, (W. H. HOLMES).

RECEIPTS,

| | | | |
|----------|---|-------------|--|
| 1866. | | | |
| Jan. 17. | To amount received from B. & M. R. R. Co..... | \$ 4,662.83 | |
| Feb. 2. | To amount received from C. R. & M. R. R. Co..... | 4,513.10 | |
| Feb. 2. | To amount received from C. I. & N. R. R. Co..... | 6,813.83 | |
| Feb. 13. | To amount received from D. & S. W. R. R. Co..... | 1,202.48 | |
| Feb. 14. | To amount received from D. & S. C. R. R. Co..... | 6,249.30 | |
| Feb. 14. | To amount received from C. F. & M. R. R. Co..... | 398.57 | |
| Feb. 15. | To amount received from M. & M. R. R. Co..... | 7,301.14 | |
| Feb. 28. | To amount received from McG. W. R. R. Co..... | 580.54 | |
| Feb. 29. | To amount received from D. Val. R. R. Co..... | 4,866.54 | |
| Mar. 23. | To amount received from C. F. & M. R. R. Co..... | 10.21 | |
| Mar. 23. | To amount received from D. | | |

| | | |
|----------|--|---------------------|
| | & S. C. R. R. Co..... | 160.47 |
| Mar. 29. | To amount received from McG. W. R. R. Co..... | 1,916.39 |
| June 29. | To amount received from K. Mt. P. & M. R. R. Co.... | 758.05—\$ 39,433.45 |

DISBURSEMENTS.

| | | |
|----------|--|---------------------|
| 1866. | | |
| June 2. | By amount transferred to State Revenue..... | \$ 19,337.73 |
| June 2. | By amount apportioned to counties as per receipts on file..... | 19,337.67 |
| Sept. 1. | By amount transferred to State Revenue..... | 379.03 |
| Sept. 1. | By amount apportioned to counties as per receipts on file..... | 379.02—\$ 39,433.45 |

STATE TREASURER, SAMUEL E. RANKIN.

| | | |
|----------|--|---------------------|
| 1867. | | |
| Feb. 2. | To amount received from D. & S. C. R. R. Co..... | \$ 8,148.56 |
| Feb. 2. | To amount received from C. F. & M. R. R. Co..... | 583.54 |
| Feb. 4. | To amount received from D. S. W. R. R. Co..... | 1,354.55 |
| Feb. 7. | To amount received from M. & M. R. R. Co..... | 4,023.39 |
| Feb. 7. | To amount received from C. R. I. & P. R. R. Co..... | 2,329.51 |
| Feb. 7. | To amount received from C. R. & M. R. R. Co..... | 5,023.39 |
| Feb. 23. | To amount received from C. I. & N. R. R. Co..... | 6,511.83 |
| April 2. | To amount received from B. & M. R. R. Co..... | 4,533.95 |
| Oct. 14. | To amount received from D. M. V. R. R. Co..... | 6,499.03 |
| Oct. 28. | To amount received from K. Mt. P. & M. R. R. Co.... | 826.90—\$ 39,834.65 |

CONTRA.

| | | |
|---------|--|------------------------|
| Nov. 2. | By amount apportioned to counties as per receipts on file..... | \$ 19,967.27 |
| Nov. 2. | By amount transferred to State Revenue..... | 19,867.38—\$ 39,834.65 |

5TH.—RECEIPTS AND DISBURSEMENTS OF SWAMP LAND FUND.

STATE TREASURER, (W. H. HOLMES).

RECEIPTS.

| | | |
|----------|---|-------------|
| 1865. | | |
| Nov. 4. | To balance in Treasury this date. | \$21,293.55 |
| 1866. | | |
| Jan. 24. | To amount received for Pottawat- tamie county..... | 7,453.38 |
| Jan. 26. | To amount received for Guthrie county..... | 204.40 |
| Jan. 26. | To amount received for Washing- ton county..... | 1,501.08 |
| Jan. 26. | To amount received for Dubuque county..... | 325.21 |
| Jan. 26. | To amount received for Mahaska county..... | 1,329.76 |
| Jan. 27. | To amount received for Buchanan county..... | 1,922.22 |
| Feb. 3. | To amount received for Tama Co. | 525.00 |
| Feb. 27. | To amount received for Musca- tine county..... | 2,721.03 |
| Mar. 3. | To amount received for Linn Co. | 2,222.89 |
| Mar. 13. | To amount received for Chicka- saw county..... | 5,392.03 |
| Mar. 13. | To amount received for Washing- ton county..... | 3,048.63 |
| May 1. | To amount received for Fayette county..... | 2,468.76 |
| July 4. | To amount received for Benton county..... | 4,986.12 |

| | | |
|----------|---|--------------------|
| July 13. | To amount received for Shelby county..... | 2,129.90 |
| Aug. 1. | To amount received for Black Hawk county..... | 5,620.26 |
| Aug. 1. | To amount received for Floyd county..... | 4,007.91 |
| Aug. 1. | To amount received for Sac Co.. | 300.00 |
| Aug. 1. | To amount received for Delaware county..... | 3,121.21 |
| Oct. 18. | To amount received for Hardin county..... | 4,113.55 |
| Oct. 18. | To amount received for Hamilton county..... | 4,616.50 |
| Dec. 1. | To amount received for Tama Co. | 2,200.00 |
| Dec. 1. | To amount received for Winneshie county..... | 1,251.90 |
| Dec. 1. | To amount received for Grundy county..... | 554.38—\$83,319.67 |

DISBURSEMENTS.

| | | |
|----------|--|------------|
| 1865. | | |
| Nov. 20. | By amount paid Guthrie county as per receipt..... | \$2,804.36 |
| 1866. | | |
| Jan. 17. | By amount paid Fremont county as per receipt..... | 50.00 |
| Jan. 24. | By amount paid on order of Potawatamie county..... | 7,304.32 |
| Jan. 29. | By amount paid Clayton county as per receipt..... | 240.28 |
| Feb. 5. | By amount paid Louisa county as per receipt..... | 2,266.50 |
| Feb. 20. | By amount on order of Butler county..... | 605.00 |
| Feb. 20. | By amount paid Tama county as per receipt..... | 514.50 |
| Feb. 20. | By amount paid Guthrie county as per receipt..... | 202.30 |
| Feb. 20. | By amount paid Washington county as per receipt..... | 1,471.06 |

| | | |
|-----------|--|-----------|
| Mar. 22. | By amount paid Washington county as per receipt..... | 2,987.63 |
| Apr. 21. | By amount paid Chickasaw Co. as per receipt..... | 5,284.18 |
| May 16. | By amount paid Linn county as per receipt..... | 2,178.44 |
| June 20. | By amount paid Mahaska county as per receipt..... | 1,312.96 |
| June 20. | By amount paid Black Hawk county as per receipt..... | 878.85 |
| July 13. | By amount paid Shelby county as per receipt..... | 2,129.90 |
| July 20. | By amount paid Benton county as per receipt..... | 4,886.40 |
| Aug. 3. | By amount paid Butler county as per receipt..... | 13,613.15 |
| Aug. 3. | By amount paid Floyd county as per receipt..... | 1,233.77 |
| Aug. 9. | By amount paid Fayette county as per receipt..... | 2,419.07 |
| Sept. 12. | By amount paid Dubuque county as per receipt..... | 318.71 |
| Sept. 12. | By amount paid Muscatine Co. as per receipt..... | 2,659.95 |
| Sept. 26. | By amount paid Delaware Co. as per receipt..... | 3,058.79 |
| Oct. 6. | By amount paid Black Hawk county as per receipt..... | 5,507.80 |
| Oct. 27. | By amount paid Floyd county as per receipt..... | 1,800.00 |
| Nov. 2. | By amount paid Hardin county as per receipt..... | 620.32 |
| Dec. 3. | By amount paid Hardin county as per receipt..... | 432.80 |
| Dec. 4. | By amount paid Tama county as per receipt..... | 2,156.00 |
| Dec. 19. | By amount paid Grundy county as per receipt..... | 543.38 |

1867.

Jan. 5. By balance in Treasury to successor..... 13,839.25—\$83,319.67

SAMUEL E. RANKIN, STATE TREASURER.

1867.

Jan. 7. To balance in Treasury of predecessor.....\$13,839.25
 Jan. 10. To amount received for Audubon county..... 100.00
 June 1. To amount received for Ringgold county..... 16,737.62
 June 22. To amount received for Mitchell county..... 5,796.04
 June 28. To amount received for Hardin county..... 3.29
 Oct. 14. To amount received for Wayne county..... 3,390.18—\$39,866.38

CONTRA.

Mar. 2. By amount paid Hamilton county as per receipt..... 3,600.87
 Mar. 2. By amount paid Audubon county as per receipt..... 98.00
 Mar. 2. By amount paid Sac county as per receipt..... 294.00
 Mar. 2. By amount paid Floyd county as per receipt..... 893.98
 June 1. By amount paid Hardin county as per receipt..... 2,981.45
 June 1. By amount paid Hamilton county as per receipt..... 923.30
 June 1. By amount paid Ringgold county as per receipt..... 16,402.87
 June 1. By amount paid Winneshiek county as per receipt..... 1,226.87
 — By amount paid Mitchell county as per receipt..... 5,767.08

— By amount paid Wayne county as per receipt..... 3,322.38
 Nov. 2. By balance in Treasury..... 4,355.60—\$39,866.38

Nov. 2. To balance in Treasury..... 4,355.60

6TH—RECEIPTS AND DISBURSEMENTS OF DICTIONARY FUND.

STATE TREASURER—(W. H. HOLMES.)

RECEIPTS.

1865.
 Nov. 4. To balance in Treasury this date..... \$32.00
 Nov. 17. To am't received from Grundy county 44.00
 Nov. 20. To am't received from Guthrie county 72.00
 1866.
 Feb. 24. To am't received from Kossuth county 12.00
 Mar. 10. To am't rec'd from Woodbury county 14.00
 Mar. 31. To am't received from Johnson county 48.00
 June 6. To am't received from Grundy county 15.98
 June 20. To am't rec'd from Black Hawk county 36.00
 Aug. 4. To am't received from Mills county (by Council Bluffs Bank)..... 32.00
 Dec. 17. To am't received from Bremer county (by Dubuque Bank)..... 8.00—\$313.98

DISBURSEMENTS.

1865.
 Nov. 27. By am't paid Messrs. Merriam & Co., Publishers, as per receipt 148.00
 1867.
 Jan. 5. By am't paid Messrs. Merriam & Co., Publishers, as per receipt..... 157.98
 Jan. 5. By balance in Treasury to successor... 8.00—313.98

SAMUEL E. RANKIN, STATE TREASURER.

RECEIPTS.

1867.
 Jan. 7. To balance in Treasury of predecessor... 8.00
 April 2. To am't received from Lucas county.... 12.00—20.00

CONTRA.

| | |
|-------------------------------------|-------|
| 1867. | |
| Nov. 2. By balance in Treasury..... | 20.00 |
| Nov. 2. To balance in Treasury..... | 20.00 |

7TH.—RESOURCES OF THE STATE.

| | |
|--|----------------|
| Balance of Revenue in State Treasury..... | \$ 82,114.48 |
| Balance of State Revenue due from Counties.... | 357,876.67 |
| Balance of Insane Hospital dues due from Counties. | 78,290.38 |
| Balance of Federal Tax due from Counties..... | 2,112.20 |
| Balance of Blind Asylum, clothing account due from Counties..... | 269.52 |
| Amount due from Banks..... | 13,798.09 |
| Tax of 1867 based on valuation..... | 641,292.88 |
| Tax of 1868, estimated at 2½ mills..... | 650,000.00 |
| Railroad Tax, estimated for 1868 and 1869..... | 50,000.00 |
| Estimated balance due from U. S. Government..... | 300,000.00 |
| Total Resources..... | \$2,175,754.22 |

8TH.—STATE INDEBTEDNESS.

| | |
|--|---------------|
| Bond issued to the Permanent School Fund of the State, dated Nov. 12, 1864, interest payable on the 1st days of January and July in each year at 8 per cent..... | \$ 122,295.75 |
| Iowa 7 per cent. Bonds payable in New York Jan. 1st, 1868, issued under Chap. 7, Acts 1858..... | 200,000.00 |
| War and Defense Fund 7 per cent. Bonds issued under Chap. 16, Acts of Extra Session, 1861..... | 300,000.00 |
| Total..... | \$ 622,295.75 |

I would (as in former Report) estimate the interest on delinquent taxes, additional assessments, amount from Peddlers' licenses, and the sale of laws, equal to interest on Auditor's warrants, unavailable taxes and erroneous assessments, and consequently have made no reduction for any of last named items. The Bonds of 1858, \$200,000, due January 1, 1868, are provided for. The State Treasurer has already paid \$114,000, and the balance will be

promptly redeemed when presented. The equalized valuation of real and personal property in 1865 was \$215,063,101; this year it is \$256,517,184, showing an increase of \$41,453,783. An extra levy of 1½ mills would more than pay our entire State indebtedness, except the amount due the Permanent School Fund, and this indebtedness can only be considered as a debt due from one fund to another. We have not a single outstanding warrant that is drawing interest.

9TH.—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 ending November 24, 1867.

| ACCOUNTS, | Amount Expended. |
|--|------------------|
| Adjutant General's salary..... | \$ 3,833.22 |
| Adjutant General's Contingent Fund..... | 3,399.09 |
| Assistant Adjutant General's salary..... | 166.66 |
| Attorney General's salary..... | 2,725.10 |
| Attorney General's fees and mileage..... | 116.68 |
| Auditor of State's salary..... | 2,603.00 |
| Auditor of State's Contingent Fund..... | 2,502.00 |
| District Attorney's salary, 1st District..... | 1,100.00 |
| District Attorney's salary, 2d District..... | 1,200.00 |
| District Attorney's salary, 3d District..... | 1,200.00 |
| District Attorney's salary, 4th District..... | 1,200.09 |
| District Attorney's salary, 5th District..... | 950.00 |
| District Attorney's salary, 6th District..... | 1,000.00 |
| District Attorney's salary, 7th District..... | 1,200.00 |
| District Attorney's salary, 8th District..... | 1,150.00 |
| District Attorney's salary, 9th District..... | 1,150.00 |
| District Attorney's salary, 10th District..... | 1,200.00 |
| District Attorney's salary, 11th District..... | 1,150.00 |
| District Attorney's salary, 12th District..... | 1,100.00 |
| District Judge's salary, 1st District..... | 3,017.00 |
| District Judge's salary, 2d District..... | 2,867.00 |
| District Judge's salary, 3d District..... | 2,867.00 |
| District Judge's salary, 4th District..... | 3,017.00 |
| District Judge's salary, 5th District..... | 2,266.67 |
| District Judge's salary, 6th District..... | 2,718.00 |

| ACCOUNTS. | Amount Expended. |
|---|------------------|
| District Judge's salary, 7th District..... | 3,018.00 |
| District Judge's salary, 8th District..... | 2,758.33 |
| District Judge's salary, 9th District..... | 2,417.00 |
| District Judge's salary, 10th District..... | 2,567.00 |
| District Judge's salary, 11th District..... | 1,717.00 |
| District Judge's salary, 12th District..... | 2,492.00 |
| Governor's salary..... | 4,818.00 |
| Governor's Private Secretary's salary..... | 2,004.33 |
| Janitor and Night Watch..... | 3,226.00 |
| Register of the State Land Office's salary..... | 2,919.00 |
| Register of State Land Office Clerk's salary..... | 2,084.00 |
| Superintendent of Agricultural College and Farm's salary..... | 1,638.87 |
| Secretary of State's salary..... | 2,588.20 |
| Secretary of State's contingent fund..... | 2,025.66 |
| State Treasurer's salary..... | 2,917.00 |
| State Treasurer's contingent fund..... | 2,084.00 |
| State Superintendent of Weights and Measures' salary..... | 100.00 |
| Secretary of Agricultural College and Farm contingent fund..... | 1.80 |
| Superintendent of Public Instruction's salary..... | 2,917.00 |
| Superintendent of Public Instruction Clerk's salary..... | 2,083.00 |
| Supreme Judge's salary, Hon. C. C. Cole..... | 4,883.13 |
| Supreme Judge's salary, Hon. J. F. Dillon..... | 4,916.52 |
| Supreme Judge's salary, Hon. Ralph P. Lowe..... | 4,550.55 |
| Supreme Judge's salary, Hon. G. G. Wright..... | 4,549.52 |
| Supreme Court contingent fund..... | 3,418.59 |
| *General contingent fund..... | 13,056.58 |
| Agricultural Societies..... | 14,056.45 |
| Agricultural College Building..... | 80,000.00 |
| Agricultural College Board, mileage..... | 2,293.65 |
| Army Vote..... | 900.00 |
| Arsenal Building..... | 30,000.00 |
| Blind Asylum, support and pupilage..... | 25,285.00 |
| Blind Asylum, improvements..... | 6,000.00 |
| Blind Asylum, clothing account..... | 319.25 |

*For detailed account of general contingent fund expenses see statement 10th on page 25.

| ACCOUNTS. | Amount Expended. |
|---|------------------|
| Commissioner to Washington, J. N. Dewey..... | 3,534.06 |
| Commissioner to Washington, J. A. Harvey..... | 513.02 |
| Des Moines River Lands..... | 463.45 |
| Deaf and Dumb Institute, support and pupilage..... | 21,100.00 |
| Deaf and Dumb Institute, building..... | 1,000.00 |
| Extraordinary Expenses, Executive Department..... | 4,207.35 |
| Eleventh General Assembly, postage..... | 13,021.15 |
| Eleventh General Assembly, mileage and per diem.. | 59,957.85 |
| Eleventh General Assembly, newspapers..... | 17,248.99 |
| Eleventh General Assembly, special appropriations.. | 8,037.85 |
| Expenses on Bonds of 1858..... | 70.90 |
| Furnaces for State House..... | 1,902.00 |
| Geological Survey..... | 10,000.00 |
| Hospital for Insane, County dues..... | 111,820.30 |
| Hospital for Insane, deficiency..... | 16,000.00 |
| Hospital for Insane, Trustees' expenses..... | 1,151.45 |
| Hospital for Insane, improvements..... | 25,350.00 |
| Iowa Soldiers' Orphans' Home, support..... | 101,864.58 |
| Iowa Soldiers' Orphans' Home, Trustees' expenses... | 2,496.30 |
| Interest on Bonds of 1858..... | 28,101.31 |
| Interest on War Bonds..... | 42,157.50 |
| Interest on School Fund Loans..... | 18,298.20 |
| Iowa Digest..... | 3,250.00 |
| Penitentiary, general support..... | 14,962.00 |
| Penitentiary, Guards' pay..... | 12,687.16 |
| Penitentiary, improvements..... | 253.50 |
| Penitentiary, Visitor..... | 115.25 |
| Penitentiary, Clerk's salary..... | 1,500.00 |
| Penitentiary, Chaplain's salary..... | 1,000.00 |
| Penitentiary, Physician's salary..... | 729.00 |
| Penitentiary, Warden's salary..... | 2,000.00 |
| Penitentiary, Deputy Warden's salary..... | 1,500.00 |
| Publishing Laws in Newspapers..... | 26,442.65 |
| Quartermaster General's expenses..... | 10,000.00 |
| Reports of Iowa..... | 10,270.00 |
| Rewards for Criminals..... | 200.00 |
| Saline Land..... | 444.74 |
| School Journal..... | 273.50 |

| ACCOUNTS. | Amount Expended. |
|---|------------------|
| Spirit Lake Expedition..... | 4.50 |
| Special appropriations..... | 5,500.00 |
| Special appropriations, (W. & D. Fund)..... | 300.00 |
| Swamp Lands..... | 740.00 |
| State Binding..... | 29,065.10 |
| State Printing..... | 24,507.97 |
| State Library..... | 25.00 |
| State Bank Expenses..... | 148.00 |
| State University, improvements..... | 21,000.00 |
| State University, Trustees' expenses..... | 1,062.00 |
| Stationery..... | 36,274.02 |
| Swamp Land Indemnity Fund Expenses..... | 6,962.35 |
| Teachers' Institutes..... | 6,650.00 |
| War and Defense Fund (Revenue)..... | 12,144.80 |

Total am't of Warrants issued during the two years, \$1,004,671.85

Interest paid on Warrants redeemed..... 110.46

Mileage to County Treasurers and Banks..... 4,574.87

Total expenditures..... \$1,009,356.98

CERTIFICATES OF INDEBTEDNESS.

By virtue of the 5th clause of Sec. 71, Revision of 1860, I have issued the following certificates, viz.:

| Date. | § | In whose favor. | On what account. | Chap | Sec. | Year. | Amount. |
|----------|---|------------------|------------------------------------|------|--------|-------|---------|
| 1867. | | | | | | | |
| June 20. | 1 | Amer. Ex. Co... | Distribut'g Adj't General's report | 82 | 6 | 1866 | 183.58 |
| June 20. | 2 | U. S. Ex. Co.... | Distribut'g Adj't General's report | 82 | 6 | 1866 | 93.45 |
| June 28. | 3 | Geo. Githens.... | Distribut'g Adj't General's report | 82 | 6 | 1866 | 175.00 |
| July 8. | 4 | Nath'l McCalla.. | Arrest of Fugitives | 45 | Revis. | 1860 | 980.10 |
| Sept. 5. | 5 | Geo. Githens.... | Distribut'g Adj't General's report | 82 | 6 | 1866 | 140.00 |

Total Certificates of Indebtedness issued..... \$1,572.13

10TH—GENERAL CONTINGENT FUND EXPENSES.

| DATE OF WARRANT | No. of Voucher and Warrant | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|-----------------|----------------------------|-------------------------|--|---------|
| 1865. | | | | |
| Nov. | 64803 | W. Redhead & Co..... | Wall-paper for State House | 85.20 |
| | 64804 | Hugh Murry..... | Paid Cannon, 3 days hauling wood | 12.00 |
| | 84808 | Tidrick & Hippee..... | Repairing Letter-press | 6.00 |
| | 134814 | Keyes & Knight..... | 175 yards matting, at \$1.10 per yard | 192.50 |
| | 144817 | John H. Morris..... | 14 days labor in front of Capitol | 4.50 |
| | 154819 | U. B. & U. H. White... | Lumber for Capitol and hauling | 14.00 |
| | 184830 | M. C. Wright..... | Services as clerk of State Canvassing Board 8 days. | 24.00 |
| | 244837 | Keyes & Knight..... | Carpet and oil cloth for State offices. | 185.60 |
| | 284841 | M. L. Devin..... | 2 doz. brooms for State House. | 9.25 |
| | 304847 | H. Murry..... | Hauling to & from State House; 5 days extra labor in warehouse | 18.00 |
| | 14851 | M. Hanley..... | 17 days' labor about Capitol and warehouse. | 34.00 |
| Dec. | 24853 | Luther Frary..... | Painting & varnishing woodwork on State House— | 505.12 |
| | 4854 | John Bryan, carpenter.. | less previously paid..... 400.00 | |
| | 44856 | John Bryan, carpenter.. | 43 3/4 days carpenter work at \$3.50, and material for repairs on State House | 211.22 |
| | 54860 | Western Engraving Co.. | Seal and press for State Treasurer. | 14.00 |
| | 54862 | J. R. Baker..... | Whitewashing State House | 13.25 |
| | 54863 | M. C. Wright..... | Services as clerk in making up election returns for State Canvassing Board, 5 days | 15.00 |

GENERAL CONTINGENT FUND EXPENSES—CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

| DATE OF WARRANT | No. of Voucher and Warrant | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|-----------------------|-------------------------------|--------------------------|--|---------|
| 1865. | | | | |
| Dec. | 54865 | U. S. & Amer. Exp. Co. | Express charges on books for library and seal..... | 17.25 |
| | 54866 | J. Teesdale..... | Postage Stamps, 5,000 3 cents, 1,000 1 cent..... | 160.00 |
| | 84868 | David J. Waggoner..... | Expenses in arresting Joseph M. Brice and John J. M. Crous, fugitives from justice..... | 597.30 |
| | 84871 | Tidrick & Hippee..... | Repairing stove, Auditor's office..... | 5.25 |
| | 144888 | J. H. Purdy & Co..... | Repairing clock, Treasurer's office..... | 2.50 |
| | 154890 | J. M. Moody..... | Matches, 1 case..... | 11.50 |
| | 184893 | Phillip Rafter..... | 9½ cords wood at \$6..... | 56.00 |
| | 184894 | John Melvin..... | 3 cords wood at \$6..... | 18.00 |
| | 184895 | Isaac Rafter..... | 3½ cords wood at \$6..... | 21.00 |
| | 184896 | S. P. Bitting & Son..... | 37½ yards bordering at 15 cts..... | 5.31 |
| | 194909 | Merrill & Keeney..... | Board and zinc for stove, Governor's office..... | 7.50 |
| | 194910 | Manning & Miller..... | 75 yards enameled cloth and express charges, \$1.10 per yard..... | 87.30 |
| | 224919 | Dan Ellyson..... | Hauling load of lumber and wheelbarrows..... | 1.00 |
| | 234926 | Reed & Terry..... | 10 yards curtain lace, \$1.10, and 1 paper tacks, 10 cts..... | 1.20 |
| | 234929 | Isaac Rafter..... | 3½ cords wood at \$6..... | 21.00 |
| | 234930 | John Melvin..... | 5½ cords wood at \$6..... | 30.75 |
| | 234931 | Philip Rafter..... | 7½ cords wood at \$6..... | 45.75 |
| 1866. | | | | |
| Jan. | 14945 | J. C. Taylor..... | 25 cords wood at \$5..... | 125.00 |
| | 24949 | J. Simmington..... | Repairing and painting chairs and settees..... | 57.75 |
| Jan. | 24950 | Hugh Murry..... | Hauling to and from State House in December..... | 9.75 |
| | 24951 | American Express Co..... | Express charges on books for library..... | 3.00 |
| | 24952 | Getchel & Tichenor..... | Lumber for repairing State House..... | 7.27 |
| | 24959 | Martin Scott..... | 14½ days' labor on excavations for furnace..... | 28.50 |
| | 24957 | M. Hanly..... | 17 days' labor in and about Capitol..... | 34.00 |
| | 24960 | John Carson..... | 14½ days' labor on excavations for furnace..... | 28.50 |
| | 44968 | John Bryan..... | Lumber and repairing Supreme Court room..... | 15.50 |
| | 44967 | Richard Malone..... | 13½ days' labor on excavations..... | 27.75 |
| | 54977 | C. & L. Harbach..... | Repairing chairs for Governor and Register's Offices..... | 9.00 |
| | 34963 | Michael Brady..... | 6½ days' labor on excavations..... | 13.50 |
| | 54978 | J. Kuhn & Co..... | 24 yards oil cloth at \$1..... | 24.00 |
| | 54999 | David Hunter..... | Sawing 33½ cords wood at 75 cents..... | 25.12 |
| | 64980 | John Callahan..... | 15½ days' labor excavating for furnace..... | 30.50 |
| | 64981 | Brown & Spofford..... | 6 R. R. barrows at \$5.25..... | 31.50 |
| | | | 1 step ladder \$6.50, 1 feather duster \$2.50..... | 9.00 |
| | 84984 | J. R. Baker..... | Paper hanging..... | 3.00 |
| | 94988 | Michael Bennett..... | 16½ days' labor excavating for furnace..... | 32.50 |
| | 105002 | John Ryan..... | 7½ days' labor excavating for furnace..... | 15.00 |
| | 105003 | Frank Hartly..... | 16 days' labor excavating for furnace..... | 32.00 |
| | 105004 | Michael Brady..... | 5 days' labor excavating for furnace..... | 10.00 |
| | 105005 | Bryan Corabier..... | 18½ days' labor excavating for furnace..... | 37.50 |
| | 105007 | Marcus Kavanagh..... | 1½ days' labor excavating for furnace..... | 3.00 |
| | 115010 | A. J. Jack & Co..... | Lumber for basement (furnace)..... | 36.11 |
| | 125012 | John Kaly..... | 14½ days' labor excavating (furnace)..... | 29.50 |
| | 125013 | Isaac L. Allen..... | Postage for Attorney General..... | 20.00 |
| | 125021 | Wm. Hallerren..... | 12 days' labor excavating for furnace..... | 24.00 |
| | 135025 | J. Simmington & Co..... | Repairing 38 chairs..... | 18.40 |
| | 135026 | J. R. Baker..... | Glazing and paper hanging..... | 2.50 |
| | 135027 | W. B. Davidson..... | 8½ days' carpenter work @ \$3..... | 25.00 |

REPORT OF THE AUDITOR OF STATE.

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GENERAL CONTINGENT FUND EXPENSES—CONTINUED.

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| DATE OF WARRANT | No. of Voucher and Warrant. | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|-----------------|-----------------------------|-------------------------|--|---------|
| 1866. | | | | |
| Jan. 15 | 5028 | Hugh Murry | 26 days' labor superintending workmen \$50.00. Cash and labor in furnishing refreshments for night hands \$14.65 | 64.65 |
| | 15 5029 | J. S. & A. F. Dicks | 7 stove dampers @ \$1 | 7.00 |
| | 16 5031 | L. J. Wells | 8½ days' carpenter work \$3.50 | 29.75 |
| | 16 5032 | J. Teesdale | Postage for quarter ending Dec. 31, 1865 | 58.94 |
| | 16 5034 | Mills & Co. | Letter press and stationery for Governor's office | 27.00 |
| | 17 5037 | J. Teesdale | Postage (Auditor's) quarter ending Dec. 31, 1865 | 1.27 |
| | 20 5040 | B. Riley | Freight on 2 bundles book paper | 1.48 |
| Mar. 30 | 5091 | J. C. Culbertson, Clerk | Clerk's fees in foreclosure of School Fund mortgage Eads' loans | 6.00 |
| April | 3 5110 | Thomas Hanigan | 35½ days' labor excavating for furnace | 71.00 |
| | 3 5111 | Andrew Murry | 84 days and 12½ nights' excavating for furnace | 183.00 |
| | 3 5112 | J. B. Depew | ½ day hauling sand | 2.00 |
| | 3 5113 | E. W. Smith | Making 5 keys | 2.50 |
| | 3 5114 | Sanford & Sherman | 75 till keys, nails, &c., for Capitol | 12.40 |
| | 3 5115 | Ill. & Miss. Tel. Co. | Official telegrams | 19.77 |
| | 3 5116 | Childs & Howell | 13 lbs. zinc, 25c. | 3.25 |
| | 3 5117 | J. R. Thomas | Repairing stoves, shutters, &c. | 18.90 |
| | 3 5118 | M. Hanly | Sawing 28½ cords wood at \$22.50 | 46.00 |
| | 3 5119 | F. Woodruff | 9½ days and 4 half nights' labor about Capitol | 23.50 |
| | | | 44 gallons coal oil, zinc, turpentine, &c. | 54.00 |
| April | 3 5120 | L. D. Bloom | 11 cords wood at \$6 | 66.00 |
| | 3 5121 | J. K. & W. H. Gilcrest | 1 door and lumber, (furnace) | 21.52 |
| | 3 5122 | Newman & Brickley | 3 1-6 dozen 9x14 glass @ \$2.00 and drayage | 6.50 |
| | 3 5123 | U. S. Express Co. | Express charges on books for Library, &c. | 18.15 |
| | 3 5124 | Hugh Murry | Hauling to and from the State House—Jan., Feb. and Mar. | 39.00 |
| | 3 5125 | E. W. Atmore | Whitewashing and patching State House | 25.00 |
| | 3 5143 | J. M. Moody | Refreshments for night hands | 14.52 |
| | 3 5144 | Michael Bennett | 9½ days' labor, excavations for furnace | 19.00 |
| | 3 5145 | Frank Harty | 8½ days' labor, excavations for furnace | 17.00 |
| | 3 5146 | James Higgins | 3 days' labor, excavations for furnace | 6.00 |
| | 4 5147 | M. Hanly | Sawing 22½ cords of wood \$18.88 | 4.00 |
| | | | 2 days' work on Capitol | 8.85 |
| | 4 5154 | U. S. & Am. Exp. Co. | Express charges on books for State Library | 8.00 |
| | 4 5157 | Patrick Bereny | 2 days' work in cutting out flues, &c. | 3.23 |
| | 5 5174 | J. Teesdale | Postage for quarter ending March 31, 1866 | 496.49 |
| | 5 5189 | W. Redhead | Bill of wood and coal, (11th General Assembly) | \$ 1.25 |
| | 5 5215 | W. H. Holmes | Paid telegram about furnaces | 33.95 |
| | | | Paid T. E. Cave, 10 days' varnishing, &c. | 18.50 |
| | | | Paid J. A. Simmington, 3 gallons varnish and paint | 20.00 |
| | | | Paid B. Canaher, 10 days' labor on Capitol | 33.33 |
| | | | Paid James Murphy, 4½ yards plastering, 80c | 51.75 |
| | | | Paid Murry & Winne, monitor lock and exp. charges | 158.78 |
| | 5 5233 | J. Teesdale | Postage for Governor, quarter ending March 31, 1866 | 92.46 |
| | 6 5323 | Ill. & Miss. Tel. Co. | Official telegrams | 58.87 |
| | 6 5324 | Ill. & Miss. Tel. Co. | Telegram, Clerk of House to Bissell | 1.00 |
| | 6 5328 | Davis & Dennis | 1 dozen cedar pails, well bucket, &c. | 21.70 |
| | 7 5334 | Keyes & Knight | 7½ yards curtain linen and batting | 3.13 |
| | 7 5339 | J. Simmington | Repairing and varnishing chairs | 8.00 |
| | 10 5354 | Getchell & Tichenor | Lumber for basement, (furnace) | 70.49 |

REPORT OF THE AUDITOR OF STATE

REPORT OF THE AUDITOR OF STATE

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GENERAL CONTINGENT FUND EXPENSES—CONTINUED.

| DATE OF WARRANT | No. of Voucher and Warrant. | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|-----------------|-----------------------------|------------------------|--|---------|
| 1866. | | | | |
| April 10 | 5355 | N. R. Howard | Stencil marking apparatus for Executive office | 1.75 |
| | 11 5356 | L. Cate | Hauling safe door to foundry and back | 3.00 |
| | 11 5361 | J. Teesdale | Postage, 11th General Assembly, (balance) | 213.25 |
| | 14 5378 | W. England | Making keys, repairing locks, &c. | 10.65 |
| | 17 5379 | Luther Frary | Painting in Capitol and graining door | 22.87 |
| | 19 5387 | Merrill, Keeney & Co. | 1 case pigeon holes, (Auditor's office) | 45.00 |
| | 20 5390 | Barnes & Patterson | Making trap doors and removing storm doors | 6.52 |
| | 23 5392 | J. Teesdale | Postage stamps | 441.00 |
| | 23 5408 | Isaac Rafter | 5 cords wood at \$6. | 30.00 |
| | 24 5412 | A. J. Jack & Co. | Lumber | 5.04 |
| | 24 5413 | U. S. & Am. Express Co | Express charges on books for library | 4.00 |
| | 26 5422 | S. P. Bitting & Son | 2 bolts wall paper (court room) | 3.00 |
| | 28 5427 | M. Connelly | 3 days' labor with team on State square | 12.00 |
| | 30 5430 | Hugh Murry | Hauling to and from Capitol in April | 4.50 |
| | 30 5440 | S. Persing | Balance due on carpenter work | 33.34 |
| May | 2 5445 | W. Collard | Expenses of inauguration of Governor | 30.00 |
| | 5 5472 | E. W. Atmore | Balance on whitewashing and patching on Capitol | 10.00 |
| | 7 5473 | Andrew Murry | 63 days' labor at and around Capitol during the session of Legislature | 126.00 |
| | 9 5484 | J. M. Moody | 7 bars soap and 6 pounds rope | 2.80 |
| | 12 5491 | T. Olmstead | 8 bottles ink at 40 cents | 3.20 |
| May | 14 5494 | Otis & Himer | Fitting lock, refilling safe door &c., (Auditor's office) | 52.80 |
| | 16 5496 | J. G. Weeks | Abstract of titles to "Orwig property" | 20.00 |
| | 19 5499 | Otis & Himer | Work on safe lock (Treasurer's office) | 2.60 |
| | 25 5505 | J. Teasdale | 2,500 3 cent and 3,000 2 cent stamps | 135.00 |
| | 30 5517 | L. Frary | Varnishing in Governor's room | 25.25 |
| | 31 5518 | U. S. Express Co. | Express charges on books, &c. | 2.80 |
| | 31 5519 | Hugh Murry | Hauling to and from Capitol in May | 8.35 |
| June | 1 5531 | M. Hanly | 13 days' work on State square | 26.00 |
| | 6 5541 | M. R. Laird | Surveying State House lots | 5.00 |
| | 15 5562 | Isaac Brandt | 4 2-12 dozen sash locks at \$1.80 | 7.50 |
| | 22 5595 | E. W. Smith | 1 Navy revolver and cartridges for night watch | 16.10 |
| | 22 5597 | Michael Connely | Hauling gravel 3 days and 1 load | 12.70 |
| | 23 5602 | State Insurance Co. | Insurance on library and warehouse | 97.50 |
| | 25 5606 | U. S. & Am. Express Co | Charges on books from Secretary's office | 3.25 |
| | 25 5607 | American Express Co. | Express charges on books for library | 2.00 |
| | 28 5612 | L. E. Ayres | 1 days' carpenter work | 2.50 |
| | 30 5629 | Hugh Murry | Hauling to and from Capitol in June | 3.75 |
| | 30 5631 | American Express Co. | Express charges on books for library | 3.60 |
| July | 2 5636 | David Hunter | Extra night watch 32 days at \$1.50 | 48.00 |
| | 2 5637 | H. M. Wilson | Freight on box books [Secretary's office] | 9.40 |
| | 3 5647 | Redhead & Wellslager | To one gold pen and holder for Governor Stone | 6.50 |
| | 5 5654 | Michael Hanly | 20 1/2 days' labor about State House and square | 41.00 |
| | 5 5661 | Knight & Bros. | 4 yards crash | 1.00 |
| | 10 5678 | J. Teesdale | Postage for quarter ending June 30, 1866, including 5,000 3 cent stamps, less \$3. | 147.24 |
| | 10 5679 | J. Teesdale | Postage for quarter ending June 30, 1866 | 73.95 |
| | 11 5682 | L. Cate | Drayage on chairs | .60 |
| | 12 5690 | Andrew Murry | 69 days' labor in Capitol Square and about Capitol | 138.00 |

GENERAL CONTINGENT FUND EXPENSES—CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

| DATE OF WARRANT | No. of Voucher and Warrant. | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|-----------------|-----------------------------|--------------------------|---|---------|
| 1866. | | | | |
| July 12 | 5691 | Tabor W. McKee..... | Interest on \$250 paid on sale of school fund land which he relinquishes..... | 22.50 |
| | 5701 | R. E. Carpenter, Clerk.. | Costs in foreclosure of school fund mortgage vs. E. C. Crawford, Eads' Loans..... | 23.75 |
| | 5704 | D. B. Barnes..... | 3 large boxes for distributing Adj. General's Reports..... | 1.00 |
| | 5705 | James W. Hinesly.... | Expenses in arresting Patrick Cotterson by requisition on Governor of Indiana..... | 129.50 |
| | 5706 | John Bryan..... | Repairing doors and windows..... | 18.62 |
| | 5714 | Davis & Dennis..... | 2½ lbs. jute twine..... | 1.00 |
| | 5717 | Patrick Kyly..... | 1 day's labor shoveling gravel..... | 2.00 |
| | 5721 | M. Hanly..... | 11½ days' labor grading around Capitol..... | 23.00 |
| | 5722 | Getchell & Tichenor.... | 17 fence posts at 25 cts..... | 4.25 |
| | 5733 | Hugh Murry..... | Hauling to and from Capitol..... | 8.50 |
| | 5736 | M. Yard..... | 1 Lloyd's map..... | 4.00 |
| Aug. | 5739 | Andrew Murry..... | 22 days' labor in warehouse and packing Adj. Gen's Reports | 44.00 |
| | 5742 | U. S. & Amer. Expr. Co. | Express charges on school laws..... | 113.65 |
| | 5743 | U. S. & Amer. Expr. Co. | Express charges on books for library, &c..... | 15.10 |
| | 5745 | W. H. Holmes..... | Expenses of Census Board to Ft. Madison and return, to devise a method for constructing a vault and sewer to Penitentiary, and examine into the general condition of the prison, at the request of the Governor and Warden..... | 35.50 |
| Aug. | 5746 | U. S. & Amer. Expr. Co. | Express charges on school laws, &c..... | 2.50 |
| | 5748 | N. A. Newton..... | Expenses in arresting John D. McBane, by requisition on Governor of Missouri..... | 149.00 |
| | 5761 | J. Kuhn & Co..... | 25 packing boxes at 75 cents, for sending Adj. General's Reports to counties..... | 18.75 |
| | 5781 | L. E. Ayres..... | Making fence around State House..... | 120.00 |
| | 5785 | James Wright..... | Delivering 4 copies each of Adj. General's Reports (1866) to 148 members of 11th General Assembly, under Sec. 3, Chap. 133, Acts of 1866..... | 148.00 |
| | 5789 | J. Teesdale..... | Stamped envelopes..... | 140.10 |
| | 5798 | L. E. Ayres..... | Making and hanging 5 gates at \$15..... | 75.00 |
| | 5811 | Jones & Read..... | 9 yards crash and 3 boxes..... | 4.45 |
| | 5817 | L. E. Ayres..... | 3½ days' carpenter work and lumber..... | 21.99 |
| | 5832 | Hugh Murry..... | Hauling to and from Capitol in August..... | 8.50 |
| Sept. | 5843 | Redhead & Wellslager.. | 33 packing boxes for Adjutant General's Reports, box of pens, &c..... | 23.00 |
| | 5846 | Barney McCarty..... | 1 day's labor cleaning cistern..... | 2.00 |
| | 5853 | U. S. Express Co..... | Charges on School Laws and books for library..... | 31.00 |
| | 5857 | Merrill & Keeney..... | 3 picture frames and glass..... | 6.75 |
| | 5869 | L. E. Ayers..... | 10 days' painting in Capitol, \$3 per day..... | 30.00 |
| | 5904 | Andrew Murry..... | 19½ days' labor in warehouse packing Adjutant General's Reports and Laws..... | 39.00 |
| | 5906 | Charles Grate..... | 9100 lbs ice at 75 cents per 100 lbs..... | 68.25 |
| | 5945 | L. E. Ayres..... | Painting well-curb and paint \$5.05, whitewashing stable and out buildings \$8..... | 13.05 |
| | 5966 | U. S. & Amer. Exp. Co. | Charges on books for library, &c..... | 13.50 |
| | 5969 | Hugh Murry..... | Hauling to and from Capitol in September..... | 4.00 |
| Oct. | 5979 | Russell & Cox..... | Lead, oil, drayage, &c..... | 58.60 |
| | 5986 | A. W. Otis..... | Opening safe (Auditor's Office)..... | 5.00 |

REPORT OF THE AUDITOR OF STATE.

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GENERAL CONTINGENT FUND EXPENSES—CONTINUED.

| DATE OF WARRANT | No. of Voucher and Warrant | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|-----------------|----------------------------|-----------------------------|---|---------|
| 1866. | | | | |
| Oct. | 6 5992 | L. E. Ayres..... | 2½ days' painting fence, \$3..... | 7.50 |
| | 8 6008 | M. Hanly..... | 8 days' labor about Capitol..... | 16.00 |
| | 9 6013 | Fuller, Warren, & Co..... | 2 No. 24 furnace grates..... | 14.30 |
| | 9 6014 | Des Moines Valley R. R..... | Freight on same..... | 1.10 |
| | 10 6015 | J. Teesdale..... | Postage for quarter ending September 30th..... | 36.89 |
| | 12 6020 | E. W. Smith..... | 1 key..... | .50 |
| | 19 6036 | Isaac Brandt..... | Furnishing lumber and making side walk on north side of square..... | 364.89 |
| | 22 6044 | E. M. Wright..... | 2½ quarts of ink (Register's Office)..... | 2.50 |
| | 22 6047 | D. B. Barnes..... | 1 bbl. kerosene and drayage..... | 34.00 |
| | 25 6053 | S. A. Robertson..... | Widening flues, plastering, &c..... | 360.42 |
| | 31 6084 | U. S. & Amer. Exp. Co..... | Charges on books for library, &c..... | 8.15 |
| Nov. | 1 6088 | Des Moines Coal Co..... | 452 bushels coal at 19 cents..... | 85.88 |
| | 26 6186 | W. H. Holmes..... | Expenses in visiting the Penitentiary, June 27, 1866, in company with the Census Board..... | 6.75 |
| | 26 6187 | W. H. Holmes..... | 1 book case for Sup't Public Instruction's office..... | 50.00 |
| | 27 6193 | J. Teesdale..... | Postage stamps..... | 334.96 |
| | 30 6207 | Hugh Murry..... | Hauling to and from the Capitol in Nov..... | 6.50 |
| Dec. | 1 6220 | U. S. Express Co..... | Express charges on books for Library, &c..... | 8.50 |
| | 1 6221 | M. Hanly..... | 10 days' labor in and around Capitol..... | 20.00 |
| | 3 6226 | John W. Scott..... | Expenses in arresting G. Wells by requisition on Gov. of Mo..... | 88.43 |
| Dec. | 10 6261 | G. L. Eason..... | Repairing four clocks..... | 10.00 |
| | 13 6283 | L. J. Wells..... | Putting up storm doors and repairing lock..... | 2.50 |
| | 14 6284 | E. A. Nixon..... | Frame for Resolution ratifying amendment to Constitution..... | 3.00 |
| | 14 6286 | J. R. Thomas..... | Repairing desk for Sup't Public Instruction's office..... | 2.50 |
| | 15 6289 | Kurtz & Bro..... | Mending grate, dampers, &c..... | 1.85 |
| | 15 6290 | J. Simmington..... | Mending roof, zinc, &c..... | 4.35 |
| | 20 6315 | F. Woodruff..... | Repairing chairs and stools..... | 13.00 |
| | 24 6328 | C. O. Nourse..... | Feather duster and lamp wicks..... | 6.15 |
| | 24 6331 | Hugh Murry..... | Legal services in case of State of Iowa vs. Elizabeth Todd-hunter et al. in Dist Court of Warren and Clarke counties..... | 3.60 |
| | 28 6349 | McKisson & Bolton..... | 6 days' extra labor in warehouse..... | 100.00 |
| 1867. | | | Bill of hardware from May to Dec., 1866..... | 12.00 |
| Jan. | 2 6361 | U. S. & Amer. Ex. Co's..... | Express charges on 148 pkg's books for Senators and Repr's..... | 19.02 |
| | 2 6361 | U. S. & Amer. Ex. Co's..... | Express charges on 33 pkg's books for Governors of several States..... | 44.40 |
| | 2 6361 | U. S. & Amer. Ex. Co's..... | Express charges on 96 pkg's books for County Judges..... | 34.25 |
| | 2 6361 | U. S. & Amer. Ex. Co's..... | Express charges on 96 pkg's books for State Library, &c..... | 28.80 |
| | 2 6364 | Hugh Murry..... | Hauling to and from Capitol in December..... | 7.35 |
| | 2 6367 | U. S. Express Co..... | Express charges on package from Iowa City to State Treas'r..... | 7.50 |
| | 2 6370 | Davis & Dennis..... | Well bucket and 17 lbs. twine..... | .50 |
| | 3 6374 | Des Moines Coal Co..... | 600½ bushels coal at 19c per bus..... | 14.85 |
| | 3 6376 | Redhead & Wells-lager..... | 2 boxes for packing Adjutant General's reports..... | 114.16 |
| | 3 6383 | Andrew Murry..... | 5 days' labor in warehouse and Capitol..... | 2.00 |
| | 3 6385 | J. Teesdale..... | 2,000 letter envelopes..... | 10.00 |
| | 4 6389 | Mer. Union Ex. Co..... | Charges on 4 packages furnace castings..... | 103.40 |
| | 4 6390 | F. Dillon..... | Brick and mason work..... | 5.45 |
| | 5 6392 | Fuller, Warren & Co..... | 144 lbs. furnace linings and 1 doz. door fasteners..... | 27.75 |
| | 7 6399 | W. H. Holmes..... | Express charges on \$1,000 from Iowa City..... | 18.90 |
| | | | | 1.25 |

GENERAL CONTINGENT FUND EXPENSES—CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

| DATE OF WARRANT | No. of Voucher and Warrant. | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|-----------------|-----------------------------|-----------------------------|---|---------|
| 1867. | | | | |
| Jan. 11 | 6408 | John Bryan..... | Lumber, repairing safe, &c..... | 6.00 |
| 11 | 6410 | Stephen McBee..... | Expenses in attempting to arrest Geo. H. McBee, by requisition on the Governor of Missouri..... | 90.00 |
| 11 | 6412 | Wm. Remsburg..... | Freight on Adjutant General's and Agricultural reports from Des Moines to Kellogg..... | 5.50 |
| 11 | 6413 | U. S. Express Co..... | Charges on 60 pkg's books for Clerks..... | 30.05 |
| | | | Charges on books for Library..... | 1.70 |
| 11 | 6416 | J. Teesdale..... | Postage for quarter ending Dec. 31, 1866..... | 27.95 |
| Feb. 9 | 6445 | Bennet Osborn..... | Expenses in arresting Frederick McKinsey, by requisition on the Governor of Kansas..... | 154.75 |
| Jan. 23 | 6468 | Des Moines Coal Co..... | 460½ bushels coal at 19c..... | 87.45 |
| 23 | 6474 | J. Teesdale..... | Postage stamps and envelopes..... | 123.40 |
| 24 | 6475 | J. H. Aldrich..... | 18 packing boxes at 35c..... | 6.30 |
| 28 | 6483 | Isaac Brandt..... | Cash paid for sweet oil, brush and elastic band..... | 1.75 |
| 30 | 6489 | Knight & Bro..... | 5 yards oil cloth at 1.25..... | 6.25 |
| 31 | 6493 | Hugh Murry..... | Hauling to and from Capitol in January..... | 9.00 |
| Feb. 1 | 6504 | Merchants' Un. Ex. Co..... | Charges on furnace linings from Chicago..... | 13.15 |
| 1 | 6505 | Fuller, Warren, & Co..... | 300 lbs. furnace linings and 2 bricks..... | 31.00 |
| 2 | 6512 | James Murphy..... | 4 days' labor in warehouse..... | 8.00 |
| 4 | 6519 | U. S. & Amer. Ex. Co's..... | Charges on books for library, &c..... | 12.40 |
| 7 | 6530 | Charles Mosher..... | Revenue stamps..... | 50.00 |
| Feb. 7 | 6533 | Enos Grandy..... | 4 packing boxes at 30c..... | 1.20 |
| 12 | 6546 | Isaac Brandt..... | Cash paid for stationery for Treasurer's office..... | 2.80 |
| 17 | 6560 | Laird & Bro..... | 17½ lbs. twine..... | 8.85 |
| 13 | 6552 | T. E. McCracken..... | Expenses in arresting a fugitive from justice by requisition on the Governor of Illinois..... | 77.40 |
| 15 | 6561 | F. Butler..... | 3½ yards E. A. cloth at 1.75..... | 5.69 |
| 16 | 6562 | M. Hanly..... | Repairing furnace and sawing wood..... | 8.40 |
| 18 | 6564 | Des Moines Coal Co..... | 80½ bushels coal at 19c..... | 15.34 |
| | | | 2 coal picks, with handles..... | 3.00 |
| 18 | 6565 | B. C. Davis..... | Sawing 41½ cords wood, at 40c..... | 16.60 |
| 25 | 6584 | Mercht's Union Ex. Co..... | Charges on books for Library..... | 1.75 |
| 26 | 6585 | John Bryan..... | Carpenter work and lumber..... | 5.50 |
| 26 | 6586 | Herzberg, Goodman & Co..... | 57½ yards carpet at 2.05..... | 117.85 |
| 27 | 6588 | J. Teesdale..... | Postage stamps and envelopes..... | 57.40 |
| 28 | 6591 | Hugh Murry..... | Hauling to and from Capitol in February..... | 7.20 |
| Mar. 4 | 6611 | Mercht's Union Ex. Co..... | 1 Monitor Safe Lock, and Express charges thereon, for the Auditor's safe..... | 51.40 |
| 11 | 6632 | W. England..... | Making keys, screws, and work on safe..... | 3.05 |
| 14 | 6635 | Dan Ellyson..... | Hauling wood 1 day..... | 4.00 |
| 15 | 6651 | Hugh Murry..... | Making carpets..... | 6.00 |
| 18 | 6658 | Frank Dillon..... | Material and lathing and plastering 167 yards at 50c..... | 136.10 |
| 20 | 6661 | Thos. Griffen..... | 10 days' labor about Capitol..... | 20.00 |
| 20 | 6662 | Mercht's Union Ex. Co..... | Express charges on a package from Chicago..... | .75 |
| 21 | 6663 | Jas. Murphy..... | 17½ days' labor about State House at \$2.00..... | 35.00 |
| 22 | 6673 | J. Teesdale..... | 19 sheets of 3 cent stamps..... | 57.00 |
| 28 | 6691 | D. W. Johnson..... | Carpenter work and material in repairing State House..... | 111.99 |
| 30 | 6692 | Hogate & Bartholomew..... | Lead, oil and putty..... | 5.50 |
| 30 | 6693 | Hugh Murry..... | Hauling to and from Capitol in March..... | 7.50 |
| 30 | 6696 | John Bryan..... | Case of pigeon holes for Auditor's office..... | 15.00 |

REPORT OF THE AUDITOR OF STATE.

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GENERAL CONTINGENT FUND EXPENSES—CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

REPORT OF THE AUDITOR OF STATE.

39

| DATE OF WARRANT | No. of Voucher and Warrant. | TO WHOM ISSUED. | ON WHAT ACCOUNT. | AMOUNT. |
|-----------------|-----------------------------|-----------------------------|---|--------------|
| 1867. | | | | |
| Mar. | 30 6698 | Ed Wright..... | Paid Harris for sawing wood..... | 15.40 |
| | | | Paid Barnes for 8 packing boxes..... | 2.15 |
| | | | Charges on books for library and census schedules..... | 7.75 |
| Apr. | 1 6708 | U. S. Express Co..... | 2,500 stamped envelopes..... | 137.70 |
| | 1 6710 | McKisson & Bolton..... | Hardware bill for January, February and March, 1867..... | 15.23 |
| | 3 6721 | Dan Ellyson..... | 1½ days hauling wood at 4.00..... | 5.00 |
| | 4 6724 | P. Dickinson..... | Repairing calender clock for Treasurer's office..... | 3.00 |
| | 5 6728 | J. Teesdale..... | Postage for quarter ending March 31, 1867..... | 22.96 |
| | 6 6731 | L. E. Ayres..... | Book case for Auditor's office..... | 45.00 |
| | 8 6735 | L. E. Ayres..... | 2½ days' painting at 2.50..... | 6.87 |
| | 9 6739 | A. W. Otis..... | 45 hours' work on safe door, fire proof cement, drayage, &c.. | 56.40 |
| | 23 6760 | J. Simmington..... | 1 glass plate and repairing frame..... | 1.10 |
| May | 10 6830 | H. Murry..... | Hauling to and from Capitol in April..... | 4.50 |
| | 11 6834 | J. A. Nash..... | Shrubbery for Capitol grounds..... | 2.50 |
| | 14 6837 | N. M. Conklin..... | Expenses in arresting A. H. Comis, a fugitive from justice at Chicago..... | 37.30 |
| | 17 6843 | Ayres & Titus..... | Evergreens and roses for Capitol grounds..... | 12.50 |
| | 29 6870 | Ed Wright..... | Cash paid for nails, grass seed, &c., for State House..... | 8.83 |
| | 30 6878 | Geo. C. Tichenor..... | Postage stamps..... | 65.00 |
| | 31 6887 | H. Murry..... | Hauling to and from Capitol in May..... | 5.50 |
| | 31 6889 | W. T. Painter..... | Graining door in Treasurer's office..... | 5.00 |
| June | 4 6892 | Harrison Johnson..... | 7 days' work cleaning and scrubbing Capitol..... | 14.00 |
| | 14 6918 | Jno. Teesdale..... | Stamps for Governor and letters due April and May..... | 18.32 |
| July | 2 6974 | Geo. C. Tichenor..... | Stamps for Governor, &c., in June..... | 47.35 |
| | 2 6975 | Hugh Murry..... | Hauling to and from Capitol in June..... | 7.50 |
| | 5 6989 | Read, Potter & Co..... | Packing boxes and crash..... | 8.25 |
| | 6 6992 | Diamond Coal Co..... | 61 bushels coal at 18..... | 10.98 |
| | 6 6994 | Andrew Murry..... | 5½ days' labor at Capitol..... | 11.00 |
| | 8 6999 | J. W. Burk..... | Mowing State square..... | 15.00 |
| | 27 7031 | L. P. Baker..... | 33 lbs. paint and painting ½ day..... | 11.90 |
| | 31 7052 | H. Murry..... | Hauling to and from Capitol in July..... | 8.75 |
| Aug. | 17 7086 | Geo. C. Tichenor, P. M..... | Stamps and stamped envelopes..... | 80.00 |
| | 20 7096 | Samuel Malone..... | Expenses in arresting Napoleon Johnson, a fugitive from justice in Wisconsin..... | 55.30 |
| | 31 7133 | H. Murry..... | Hauling to and from Capitol in August..... | 9.75 |
| | 31 7135 | Samuel Malone..... | Expenses in arresting C. D. Ramsdell, a fugitive from justice in Minnesota..... | 77.50 |
| Sept. | 21 7175 | Morris & Neafie..... | Plastering in Supt. Public Instruction office..... | 32.50 |
| | 23 7179 | Michael Murry..... | 6 days' labor in warehouse..... | 12.00 |
| | 23 7182 | Mills & Co..... | Gold pens and stationery (Governor's office)..... | 26.75 |
| | 30 7215 | H. Murry..... | Hauling to and from Capitol in September..... | 7.50 |
| Oct. | 5 7233 | Geo. C. Tichenor, P. M..... | Postage (Executive office)..... | 88.98 |
| | 7 7235 | J. M. Moody & Co..... | Scrub brushes, soap and boxes..... | 8.00 |
| | 14 7260 | Jno. Petted..... | 2 days' labor in warehouse..... | 4.00 |
| | 16 7266 | S. E. Rankin..... | Cash paid for microscope..... | 5.00 |
| | 17 7271 | C. R. I. & P. R. R..... | Freight for furnace castings..... | 8.95 |
| | 25 7293 | Fuller, Warren & Co..... | Repairing furnace, &c..... | 50.00 |
| Total..... | | | | \$ 13,056.58 |

11TH—WARRANTS—REVENUE.

| | |
|---|--------------|
| Amount of warrants outstanding Nov. 4th, 1865....\$ | 13,756.33 |
| Amount issued during the two years ending Nov. 2, '67 | 1,004,671.65 |
| Total..... | 1,018,427.98 |
| Deduct amount redeemed during the two years.... | 1,007,614.99 |
| Leaves outstanding Nov. 2, 1867..... | 10,812.99 |

WAR AND DEFENSE WARRANTS.

| | |
|---|-----------|
| Amount of warrants outstanding Nov. 4, 1865.....\$ | 3,885.70 |
| Amount of warrants issued during two years ending Nov. 2, 1867..... | 7,084.61 |
| Total..... | 10,970.31 |
| Deduct the amount redeemed during the two years... | 10,715.78 |
| Leaves outstanding Nov. 2, 1867..... | 254.53 |

WAR AND DEFENSE WARRANTS—REISSUED.

| | |
|--|-------|
| Amount of warrants outstanding Nov. 4, 1865.....\$ | 33.01 |
| Amount of warrants redeemed to Nov. 2, 1867..... | 33.01 |
| Leaves none outstanding Nov. 2, 1867..... | 00.00 |

12TH—DES MOINES RIVER LAND CLAIM WARRANTS.

Under the provisions of Chapter 22, Acts of 1866, warrants have been issued on the *special fund* created by said act to the amount of \$95,067.23, and there has not been any of these warrants yet redeemed by State Treasurer.

13TH.—WAR AND DEFENSE FUND.

Under the provisions of Chapter 68, Section 2, Acts of 1866, this fund has been closed, and the balance, (which includes \$300,000 War Bonds, issued in 1861,) \$584,854.19, charged over to General Revenue.

| | |
|--|----------------|
| Total amount of warrants issued on this fund from its creation to date | \$1,049,044.88 |
| Total amount redeemed to date..... | 1,048,790.35 |
| Leaves warrants outstanding Nov. 2, 1867..... | 254.53 |

The Eleventh General Assembly abolished the office of "War and Defense Fund Commissioner," and by Chapter 68, approved March 27, 1866, authorized the Auditor to audit all claims against the War and Defense Fund. This has added considerably to the labors of this office. A large amount of the claims presented since this transfer has been made, have, after careful examination, been rejected, a majority of them having been presented to former War and Defense Fund Commissioner; and, in my opinion, there are few, if any, claims on this fund unsettled, except those due on Pay Certificates.

14TH.—DISBURSEMENT OF AUDITOR'S CONTINGENT FUND.

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

| | |
|--|------------|
| November 1, 1865, to November 1, 1867, for the payment of a deputy in the office of Auditor of State for the term of two years..... | \$2,000.00 |
| November 1, 1865, to November 1, 1867, for the payment of extra labor in the office arising from the auditing of War and Defense accounts..... | 500.00 |
| Total..... | \$2,500.00 |

15TH.—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 section 1487, Revision of 1860, which amounts during the two years in the aggregate to.....\$127,070.48
Add for balance due hospital, November 4, 1865... 6,248.55

Total.....\$133,319.03

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.....\$127,820.30

Leaving balance undrawn and due hospital. . . \$5,498.73

16TH.—ESTIMATED EXPENDITURES

For the two fiscal years commencing November 4, 1867, and ending the first Monday in November, 1869, exclusive of extraordinary appropriations for special purposes; also, amounts of appropriations undrawn and estimated appropriations required to pay salaries and expenses until January 1, 1870:

| ACCOUNTS. | Estimated expenditures. | Amt. appropriated and undrawn. | Amt. of appropriation required to pay to Jan. 1, 1870. |
|--|-------------------------|--------------------------------|--|
| Adjutant General's salary..... | \$ 4000.00 | \$ 544.29 | \$ 4000.00 |
| Adjutant Gen'l's Contgt. Fund. | 6000.00 | 1600.54 | 6000.00 |
| Attorney General's salary..... | 3000.00 | 391.90 | 2858.10 |
| Auditor of State's salary..... | 2600.00 | 197.00 | 2600.00 |
| Auditor of State's Contgt. Fund | 3000.00 | 192.74 | 3000.00 |
| District Attorneys' salaries.... | 14400.00 | 2000.00 | 14500.00 |
| District Judges' salaries..... | 42200.00 | 7975.00 | 42200.00 |
| Governor's salary..... | 5000.00 | 533.00 | 5000.00 |
| Janitor and night watch..... | 2924.00 | 244.00 | 2924.00 |
| Register of State L. O's. sal'y. | 3000.00 | 250.00 | 3000.00 |
| Register of State L. O's. clerk. | 2000.00 | 166.00 | 2000.00 |
| Supt. Agrl. Col. and Farm sal'y | 2000.00 | 333.38 | 2000.00 |
| Secretary of State's salary..... | 2600.00 | 214.80 | 2600.00 |
| Secretary of State's Congt. Fund | 3000.00 | 267.14 | 3000.00 |
| State Treasurer's salary..... | 3000.00 | 251.00 | 3000.00 |
| State Treasurer's Contgt. Fund. | 2000.00 | 166.66 | 2000.00 |
| State Supt. W's and Mens. sal. | 100.00 | 150.00 | ..... |
| Supt. of Pub. Instruction's salary | 3000.00 | 250.00 | 3000.00 |
| Supt. of Pub. Instruction's clerk | 2000.00 | 167.00 | 2000.00 |
| Supreme Judges' salaries..... | 18400.00 | 1533.95 | 18400.00 |
| Supreme Court Contgt. Fund. | 4000.00 | none. | 4000.00 |
| General Contingent Fund.... | 15000.00 | none. | 15000.00 |
| Agricultural Societies..... | 15000.00 | ..... | ..... |
| Agrl. College Board, mileage.. | 2500.00 | ..... | ..... |
| Blind Asylum, support..... | 10000.00 | 1250.00 | 10000.00 |
| Blind Asylum, pupilage..... | 15000.00 | ..... | ..... |
| Blind Asylum, clothing account. | 600.00 | ..... | ..... |
| Commissioners to Washington. | 4000.00 | ..... | ..... |
| Deaf and Dumb Institute, support and pupilage..... | 23000.00 | 1000.00 | 8000.00 |
| Des Moines River Lands..... | 500.00 | ..... | ..... |
| Hospital for Insane, county dues | 150000.00 | ..... | ..... |

ESTIMATED EXPENDITURES—CONTINUED.

| ACCOUNTS. | Estimated expenditures. | Amt. appropriated and undrawn. | Amt. of appropriation required to pay to Jan. 1, 1870. |
|--|-------------------------|--------------------------------|--|
| Hospital for Insane, Trustees expenses..... | 1200.00 | ..... | ..... |
| Iowa Soldiers' Orphans' Home, support..... | 200000.00 | ..... | ..... |
| Iowa Soldiers' Orphans' Home, Trustees expenses..... | 3000.00 | ..... | ..... |
| Int. on War and Defense Bonds | 42105.00 | 11564.73 | 41105.00 |
| Interest on School Fund Loans. | 19567.32 | 1269.12 | 19567.32 |
| Penitentiary, general support.. | 15000.00 | 2396.18 | 15000.00 |
| Penitentiary, guards' pay.... | 15000.00 | 3791.71 | 15000.00 |
| Penitentiary, visitor..... | 200.00 | ..... | ..... |
| Penitentiary Clerk's salary.... | 1500.00 | 187.50 | 1500.00 |
| Penitentiary Chaplain's salary.. | 1000.00 | 125.00 | 1000.00 |
| Penitentiary Physician's salary. | 730.00 | 94.00 | 730.00 |
| Penitentiary Warden's salary.. | 2000.00 | 250.00 | 2000.00 |
| Penit'y Dep. Warden's salary. | 1500.00 | 187.50 | 1500.00 |
| Publishing Laws in newspapers | 27000.00 | ..... | ..... |
| Q. M. General's expenses..... | 6000.00 | ..... | ..... |
| Reports of Iowa..... | 10000.00 | ..... | ..... |
| School Journal..... | 200.00 | ..... | ..... |
| Special Appropriations..... | 10000.00 | ..... | ..... |
| Swamp Lands..... | 500.00 | ..... | ..... |
| State Binding..... | 30000.00 | ..... | ..... |
| State Printing..... | 20000.00 | ..... | ..... |
| State University, Trustees' expenses..... | 1000.00 | ..... | ..... |
| Stationery..... | 25000.00 | ..... | ..... |
| Teachers' Institute..... | 7000.00 | ..... | ..... |
| Twelfth General Assembly.... | 100000.00 | ..... | ..... |
| War & Defense Fund, Revenue | 5000.00 | ..... | ..... |
| | \$ 930826.32 | | |
| Red'n of outstanding warrants. | 10812.99 | | |
| Total estimated expenditures. | \$ 941639.31 | | |

17TH.—STATEMENT "A."

Showing the balances on the books of this office due from the several counties on account of State and Federal Revenue, Insane Hospital dues, and Blind Asylum (clothing account) on the 2d day of November, A. D. 1867—not including old balances due from Ex-Treasurers:

| COUNTIES. | Insane Hospital. | State Revenue. | Federal Revenue. | Blind Asylum. Clothing Account. |
|-------------------|------------------|----------------|------------------|---------------------------------|
| Adair..... | ..... | 2521.31 | ..... | ..... |
| Adams..... | ..... | 2916.77 | ..... | ..... |
| Allamakee..... | 906.25 | 4858.68 | ..... | ..... |
| Appanoose..... | \$762.13 | 2245.24 | ..... | 26.75 |
| Audubon..... | ..... | 1662.17 | ..... | ..... |
| Benton..... | 1391.43 | 4411.09 | ..... | 66.00 |
| Black Hawk..... | 553.63 | 4995.73 | ..... | ..... |
| Boone..... | 909.05 | 7670.17 | 444.83 | ..... |
| Bremer..... | 23.17 | 1738.57 | ..... | ..... |
| Butler..... | 1572.95 | 3091.23 | ..... | ..... |
| *Buena Vista..... | ..... | 400.53 | 36.03 | ..... |
| Buchanan..... | 68.78 | 7043.55 | ..... | ..... |
| Calhoun..... | ..... | 2912.57 | ..... | ..... |
| Carroll..... | 280.27 | 2825.87 | ..... | ..... |
| Cass..... | ..... | 2134.81 | ..... | ..... |
| Cedar..... | 2678.17 | 8880.99 | ..... | ..... |
| Cerro Gordo..... | 994.67 | 2943.44 | ..... | ..... |
| Cherokee..... | ..... | 483.82 | ..... | ..... |
| Chickasaw..... | ..... | 1426.39 | ..... | ..... |
| Clarke..... | 873.47 | 3274.49 | ..... | ..... |
| Clay..... | ..... | 530.51 | ..... | ..... |
| Clayton..... | 1188.70 | 13134.56 | ..... | ..... |
| Clinton..... | 1092.97 | 2105.75 | ..... | ..... |
| Crawford..... | ..... | 1508.63 | ..... | ..... |
| Dallas..... | 451.37 | 3118.92 | ..... | ..... |
| Davis..... | 1547.92 | 4623.65 | ..... | ..... |
| Decatur..... | 964.18 | 5650.13 | ..... | ..... |
| Delaware..... | 1819.04 | 5192.50 | ..... | ..... |
| Des Moines..... | 2328.52 | 2323.39 | ..... | ..... |
| Dickinson..... | ..... | overpaid. | ..... | ..... |
| Dubuque..... | 3927.22 | 23425.13 | 1127.92 | 20.55 |
| Emmett..... | ..... | 17.99 | 4.33 | ..... |
| Fayette..... | 619.35 | 1129.28 | ..... | ..... |
| Floyd..... | 465.11 | 793.23 | ..... | ..... |
| Franklin..... | 595.84 | 3324.90 | ..... | ..... |
| *Fremont..... | 94.32 | overpaid. | 268.29 | ..... |

* State tax of 1866 not charged to county—no report of valuation of tax having been received.

STATEMENT "A"—CONTINUED.

| COUNTIES. | Insane Hospital. | State Revenue. | Federal Revenue. | Blind Asylum. Clothing Account. |
|---------------------|------------------|----------------|------------------|---------------------------------|
| Greene..... | ..... | 1136.64 | ..... | ..... |
| Grundy..... | ..... | 2841.42 | ..... | ..... |
| Guthrie..... | 90.75 | 4310.46 | ..... | ..... |
| Hamilton..... | ..... | 4428.45 | ..... | ..... |
| Hancock..... | ..... | 3859.81 | ..... | ..... |
| Hardin..... | 2379.36 | 1553.02 | ..... | ..... |
| Harrison..... | 167.75 | 3427.64 | ..... | ..... |
| Henry..... | 590.58 | 4510.98 | ..... | ..... |
| Howard..... | 769.75 | 1790.28 | ..... | ..... |
| Humboldt..... | ..... | 1471.80 | ..... | ..... |
| Ida..... | ..... | 425.76 | ..... | ..... |
| Iowa..... | 649.38 | 5106.13 | ..... | ..... |
| Jackson..... | 1341.64 | 8306.99 | ..... | ..... |
| Jasper..... | 745.97 | 3973.00 | ..... | ..... |
| Jefferson..... | 3991.55 | 3833.29 | ..... | ..... |
| Johnson..... | 1271.93 | 6360.23 | ..... | ..... |
| Jones..... | 412.49 | 1989.60 | ..... | ..... |
| Keokuk..... | 1679.40 | 2818.39 | ..... | ..... |
| *Kossuth..... | ..... | 70.09 | 110.88 | ..... |
| Lee..... | 6645.00 | 19762.36 | ..... | 5.50 |
| Linn..... | 1414.07 | 6596.07 | ..... | 100.58 |
| Lonisa..... | 1048.96 | 3915.11 | ..... | ..... |
| Lucas..... | 3076.45 | 4689.66 | ..... | ..... |
| Madison..... | 200.63 | 5877.82 | ..... | ..... |
| Mahaska..... | 152.13 | 5217.87 | ..... | ..... |
| Marion..... | 2938.34 | 6910.83 | ..... | 23.48 |
| Marshall..... | overpaid | 2035.80 | ..... | ..... |
| Mills..... | 2498.23 | 4585.00 | ..... | ..... |
| Mitchell..... | overpaid | 568.65 | ..... | ..... |
| Monona..... | 346.00 | 1824.68 | ..... | ..... |
| Monroe..... | 1379.30 | 2096.46 | ..... | ..... |
| Montgomery..... | 570.36 | 3002.92 | ..... | ..... |
| Muscatine..... | 3112.07 | 3432.98 | ..... | ..... |
| O'Brien..... | ..... | 111.27 | ..... | ..... |
| Page..... | 751.00 | 1896.47 | ..... | ..... |
| Palo Alto..... | ..... | 942.20 | ..... | ..... |
| Plymouth..... | ..... | 493.39 | ..... | ..... |
| Pocahontas..... | ..... | 1000.62 | ..... | ..... |
| Polk..... | 3697.32 | 5117.95 | ..... | ..... |
| *Pottawattamie..... | 752.26 | 1843.02 | 119.92 | ..... |
| Poweshiek..... | 230.32 | 8593.32 | ..... | ..... |

* State tax of 1866 not charged to county—no report of valuation and tax having been received.

STATEMENT "A"—CONTINUED.

| COUNTIES. | Insane Hospital. | State Revenue. | Federal Revenue. | Blind Asylum. Clothing Account. |
|--|------------------|----------------|------------------|---------------------------------|
| Ringgold..... | 51.87 | 3797.43 | ..... | 18.32 |
| Sac..... | ..... | 969.53 | ..... | ..... |
| Scott..... | 867.26 | 1081.59 | ..... | ..... |
| Shelby..... | 132.80 | 2311.99 | ..... | ..... |
| Story..... | 740.03 | 2364.96 | ..... | ..... |
| Sioux..... | ..... | 1035.60 | ..... | ..... |
| Tama..... | 1542.50 | 7741.43 | ..... | ..... |
| Taylor..... | 51.14 | 3604.69 | ..... | ..... |
| Union..... | 246.58 | 3820.88 | ..... | ..... |
| Van Buren..... | 1625.38 | 2572.12 | ..... | ..... |
| Wapello..... | 1055.01 | 2387.07 | ..... | ..... |
| Warren..... | 221.98 | 3640.19 | ..... | ..... |
| Washington..... | 1617.61 | 8302.03 | ..... | ..... |
| Wayne..... | 541.55 | 4087.86 | ..... | ..... |
| Webster..... | 467.37 | 5817.16 | ..... | ..... |
| Winnebago..... | 1285.49 | 8708.82 | ..... | 8.34 |
| Woodbury..... | 258.67 | 4560.32 | ..... | ..... |
| Winnebago..... | 168.08 | 2827.54 | ..... | ..... |
| Worth..... | ..... | 1074.03 | ..... | ..... |
| Wright..... | 7.60 | 2286.76 | ..... | ..... |
| Total..... | \$80079.57 | \$361039.43 | \$2112.20 | \$269.52 |
| Deduct for amount overpaid by Dickinson Co. (Rev.) \$ 266.29 | ..... | ..... | ..... | ..... |
| Fremont Co. (Rev.) 2866.47 | ..... | 3102.76 | ..... | ..... |
| Marshall Co. (Insane Hospital) 1427.98 | ..... | ..... | ..... | ..... |
| Mitchell Co. (Insane Hospital) 361.21 | 1789.19 | ..... | ..... | ..... |
| Total amt due from Co's. | \$78290.38 | \$357876.67 | \$2112.20 | \$269.52 |

RECAPITULATION.

| | |
|--|--------------|
| Insane Hospital fund—due from counties..... | \$ 78,290.38 |
| State revenue—due from counties..... | 357,876.67 |
| Federal revenue—due from counties..... | 2,112.20 |
| Blind Asylum, clothing account—due from counties.. | 269.52 |
| Total..... | \$438,548.77 |

STATEMENT SHOWING THE BALANCES DUE FROM COUNTY TREASURERS WHOSE TERMS OF OFFICE HAVE EXPIRED.

| | |
|--|-------------|
| Adair county, S. W. Armstrong..... | \$ 39.00 |
| Allamakee county, Topliff, in judgment..... | 3,884.09 |
| Audubon county, N. Hamlin, in suit, State revenue... | 733.25 |
| " " " " " " Federal revenue.. | 291.31 |
| Bremer county, Norris, in suit..... | 2,086.73 |
| Buchanan county, E. B. Older, warrants and cash reported stolen..... | 92.55 |
| * Dubuque county, O'Brien and Mahoney..... | 11,527.86 |
| Floyd county, Jackson, judgment for \$567.17..... | 675.14 |
| Franklin county, Miller..... | 338.84 |
| Fremont county, Briggs, in judgment..... | 1,104.56 |
| Hardin county, Pardee..... | 100.00 |
| Hardin Co., J. D. Gourley, reported stolen, Federal rev.. | 255.23 |
| " " " " " " State revenue | 1,951.30 |
| Jasper county, Hammer..... | 6,435.48 |
| Lucas county, W. T. Wade..... | 1,470.83 |
| Marion county, W. T. Cunningham, reported stolen February, 1867..... | 3,729.07 |
| Monona county, William Burton..... | 969.07 |
| Page county, Conner..... | 696.32 |
| Polk county, S. M. Dyer, in suit..... | 4,281.28 |
| Shelby county, Wyland..... | 37.45 |
| Washington county, S. M. Cox..... | 190.95 |
| | \$40,890.31 |

*The State claims about \$1000 of this amount from D. A. Mahoney, Ex-Treasurer, and the balance from O'Brien, Ex-Treasurer. The Clerk writes that a final settlement was made by the county, with the estate of O'Brien and received from it all that was claimed. The case vs. D. A. Mahoney, was in the hands of a referee, no report having been yet made, September 16, 1867.

STATEMENT

Showing the counties from which no report of the Treasurer's accounts with State Revenue have been received, and the date of the last report:

| COUNTIES. | DATE OF LAST REPORT. |
|--------------------|----------------------|
| Boone..... | January 4th, 1864. |
| *Buena Vista... | June 1st, 1863. |
| Carroll..... | January 1st, 1866. |
| Clay..... | January 7th, 1867. |
| Dickinson..... | January 7th, 1867. |
| Dubuque..... | January 1st, 1866. |
| Emmett..... | January 2d, 1865. |
| Fremont..... | January 1st, 1866. |
| Guthrie..... | January 7th, 1867. |
| Ida..... | January 7th, 1867. |
| Keokuk..... | January 7th, 1867. |
| Kossuth..... | January 1st, 1866. |
| Pottawattamie..... | June 5th, 1865. |
| Sioux..... | January 7th, 1877. |
| Woodbury..... | January 7th, 1867. |
| Wright..... | January 7th, 1867. |

*The present Clerk of this County writes that the former Treasurer and Clerk have left the County, taking with them all moneys, books, &c., belonging to the County, and that it is therefore impossible to make a Report. He says, however, that his County will levy a tax of one-half mill each year until the deficiency is made up.

1870—STATEMENT B.

Showing the number of acres of land assessed, the average value per acre, and the aggregate valuation after equalization; also, the aggregate value of town property and of personal property, and total valuation of taxable property, and the State tax thereon, in each county, for the year 1867.

| COUNTIES. | Acres of land. | Reported value per acre. | Equalized value per acre. | Reported value of lands. | Reported value of town lots. | Reported value of lands and town lots. | Equalized value of lands and town lots. | Personal value. | Reported total value. | Equalized total value. | State tax at $\frac{3}{4}$ mill. |
|------------------|----------------|--------------------------|---------------------------|--------------------------|------------------------------|--|---|-----------------|-----------------------|------------------------|----------------------------------|
| Adair..... | 558,808 | 5.30 | 3.30 | 1,160,092 | 15,639 | 1,175,731 | 1,165,731 | 91,739 | 1,267,470 | 1,257,466 | 1,257,466 |
| Adams..... | 231,761 | 3.19 | 3.19 | 737,268 | 36,441 | 773,709 | 814,000 | 157,284 | 931,000 | 971,000 | 971,000 |
| Albany..... | 420,000 | 3.19 | 3.19 | 1,339,800 | 297,827 | 1,637,627 | 1,781,168 | 701,831 | 2,383,000 | 2,383,000 | 2,383,000 |
| Albany..... | 224,658 | 5.48 | 5.48 | 1,232,331 | 159,630 | 1,391,961 | 1,916,141 | 998,007 | 2,390,148 | 2,390,148 | 2,390,148 |
| Appanoose..... | 131,066 | 2.02 | 3.02 | 265,239 | 11,092 | 276,331 | 376,831 | 68,122 | 344,953 | 444,953 | 444,953 |
| Armstrong..... | 459,498 | 5.72 | 5.72 | 2,638,897 | 413,035 | 3,051,932 | 3,059,832 | 397,069 | 3,458,901 | 3,458,901 | 3,458,901 |
| Back Hawk..... | 351,188 | 6.05 | 6.05 | 2,123,807 | 871,396 | 2,995,203 | 3,298,707 | 1,034,290 | 4,032,993 | 4,032,993 | 4,032,993 |
| Benton..... | 304,104 | 4.91 | 4.91 | 1,493,347 | 318,876 | 1,812,223 | 1,732,223 | 232,287 | 2,044,510 | 2,044,510 | 2,044,510 |
| Bremer..... | 297,115 | 5.06 | 5.06 | 1,501,517 | 298,177 | 1,799,694 | 1,799,694 | 378,637 | 2,178,331 | 2,178,331 | 2,178,331 |
| Buchanan..... | 359,104 | 6.14 | 6.14 | 2,205,449 | 495,696 | 2,701,145 | 2,701,145 | 714,005 | 3,415,150 | 3,415,150 | 3,415,150 |
| Butler..... | 141,051 | 3.00 | 3.00 | 423,153 | 32,121 | 455,274 | 455,274 | 5,318 | 460,592 | 460,592 | 460,592 |
| Butler..... | 309,068 | 4.00 | 4.00 | 1,236,272 | 62,621 | 1,298,893 | 1,298,893 | 303,423 | 1,602,316 | 1,602,316 | 1,602,316 |
| Calhoun..... | 297,063 | 2.69 | 2.69 | 798,878 | 3,972 | 802,850 | 802,850 | 35,700 | 838,550 | 838,550 | 838,550 |
| Carroll..... | 223,680 | 4.11 | 3.08 | 921,000 | 2,082 | 923,082 | 692,342 | 43,296 | 966,438 | 966,438 | 966,438 |
| Cass..... | 306,432 | 3.77 | 3.57 | 1,094,843 | 61,051 | 1,155,894 | 1,155,894 | 194,268 | 1,350,162 | 1,350,162 | 1,350,162 |
| Chadron..... | 394,916 | 10.73 | 9.13 | 4,230,873 | 356,084 | 4,586,957 | 3,635,839 | 1,335,840 | 5,922,797 | 4,961,679 | 4,961,679 |
| Cedar Grove..... | 359,642 | 3.14 | 3.14 | 1,129,673 | 27,624 | 1,157,297 | 1,157,297 | 70,679 | 1,227,976 | 1,227,976 | 1,227,976 |
| Cherokee..... | 59,980 | 1.67 | 1.67 | 100,264 | 1,661 | 101,925 | 101,925 | 11,238 | 113,263 | 113,263 | 113,263 |
| Chickasaw..... | 313,025 | 3.34 | 4.69 | 1,032,808 | 69,616 | 1,102,424 | 1,246,969 | 186,535 | 1,393,939 | 1,393,939 | 1,393,939 |
| Chickasaw..... | 370,475 | 4.16 | 4.16 | 1,525,831 | 106,965 | 1,632,796 | 1,252,806 | 502,451 | 2,135,250 | 1,755,250 | 1,755,250 |

STATEMENT B—Continued.

| COUNTIES. | Acres of land. | Reported value per acre. | Equalized value per acre. | Reported value of lands. | Reported value of town lots. | 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. | State tax at 2½ mills. |
|-----------------|----------------|--------------------------|---------------------------|--------------------------|------------------------------|--------------------|--|---|-------------------|-----------------------|------------------------|------------------------|
| Adair..... | 350,241 | 3.96 | 3.96 | 1,421,947 | 85,923 | ..... | 1,507,869 | 1,507,869 | 317,841 | 1,825,710 | 1,825,710 | 4,574.37 |
| Adams..... | 450,773 | 5.14 | 5.14 | 2,317,115 | 231,655 | ..... | 2,548,770 | 2,548,770 | 880,959 | 3,429,729 | 3,429,729 | 8,574.40 |
| Alfalfa..... | 380,540 | 2.49 | 3.11 | 947,939 | 42,850 | 35 | 990,289 | 1,237,971 | 544,259 | 1,534,548 | 1,782,120 | 4,435.30 |
| Union..... | 271,867 | 3.33 | 3.33 | 905,721 | 41,000 | ..... | 946,721 | 946,721 | 191,090 | 1,137,811 | 1,137,811 | 2,848.90 |
| Van Buren..... | 302,350 | 8.07 | 8.07 | 2,432,095 | 351,268 | ..... | 2,783,363 | 2,814,093 | 1,241,458 | 4,024,821 | 4,166,551 | 10,390.38 |
| Wapello..... | 273,761 | 7.81 | 7.81 | 2,130,100 | 1,131,405 | ..... | 3,261,505 | 3,261,505 | 1,915,062 | 5,176,567 | 5,176,567 | 12,936.42 |
| Warren..... | 357,408 | 7.02 | 7.02 | 2,495,853 | 290,882 | ..... | 2,786,735 | 2,715,735 | 1,064,382 | 3,780,117 | 3,780,117 | 9,450.29 |
| Washington..... | 357,897 | 5.89 | 7.37 | 2,107,175 | 408,019 | 35 | 2,515,194 | 3,143,692 | 1,025,431 | 4,140,015 | 4,709,413 | 11,923.53 |
| Wayne..... | 335,790 | 3.93 | 4.32 | 1,310,442 | 43,705 | 10 | 1,354,147 | 1,489,061 | 439,008 | 1,793,245 | 1,928,044 | 4,939.11 |
| Webster..... | 438,342 | 3.08 | 3.38 | 1,340,158 | 191,332 | ..... | 1,531,490 | 1,604,430 | 299,213 | 1,829,694 | 1,953,643 | 4,939.11 |
| Winnebago..... | 244,918 | 4.00 | 4.00 | 970,672 | 3,780 | 50 | 984,452 | 2,060,910 | 34,166 | 1,007,618 | 1,007,618 | 2,519.23 |
| Winnechick..... | 221,233 | 3.00 | 3.00 | 664,606 | 295,501 | ..... | 959,369 | 962,369 | 638,724 | 2,790,634 | 2,790,634 | 6,936.58 |
| Woodbury..... | 221,233 | 2.15 | 2.15 | 228,252 | 8,528 | ..... | 236,780 | 336,630 | 254,411 | 1,218,780 | 1,218,780 | 3,046.93 |
| Worth..... | 246,634 | 2.43 | 2.19 | 842,081 | 7,268 | ..... | 849,349 | 764,232 | 59,005 | 908,244 | 823,217 | 2,059.91 |
| Total..... | 28,773,400 | ..... | ..... | 148,302,720 | 32,445,248 | ..... | 180,745,077 | 189,350,825 | 60,906,359 | 247,714,430 | 256,517,184 | 641,202.89 |

16TH—STATEMENT C,

Showing the number of cattle, horses, mules, sheep and swine assessed, and the value thereof in the several counties for the year 1897.

| COUNTIES. | No. of cattle. | Value of cattle. | No. of horses. | Value of horses. | No. of mules. | Value of mules. | No. of sheep. | Value of sheep. | No. of swine. | Value of swine. | Total value. |
|-------------------|----------------|------------------|----------------|------------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|--------------|
| Adair..... | 1,373 | \$1,841 | 792 | \$92 | 40,393 | \$40 | 2,450 | \$2,935 | 6,373 | \$850 | \$2,935 |
| Adams..... | 1,450 | 23,862 | 945 | 49,860 | 80 | 6,410 | 5,845 | 8,617 | 14,565 | 12,379 | 11,431 |
| Alfalfa..... | 11,260 | 124,160 | 4,967 | 213,352 | 47 | 2,693 | 3,319 | 10,637 | 33,990 | 19,372 | 37,997 |
| Apache..... | 10,729 | 168,262 | 5,147 | 211,431 | 320 | 24,195 | 31,868 | 53,990 | 19,372 | 37,997 | 450,927 |
| Beaver..... | 12,015 | 179,378 | 6,242 | 257,711 | 30 | 2,650 | 3,319 | 10,637 | 33,990 | 19,372 | 37,997 |
| Black Hawk..... | 9,255 | 119,636 | 3,238 | 143,101 | 143 | 9,269 | 11,901 | 29,487 | 14,821 | 96,433 | 620,704 |
| Bonner..... | 4,358 | 51,131 | 1,313 | 226,947 | 139 | 9,055 | 10,939 | 7,154 | 10,439 | 10,439 | 484,907 |
| Broomfield..... | 7,353 | 53,440 | 3,288 | 117,235 | 139 | 9,055 | 10,939 | 7,154 | 10,439 | 10,439 | 484,907 |
| Buchanan..... | 9,180 | 97,555 | 4,448 | 224,744 | 77 | 5,109 | 16,511 | 20,107 | 6,326 | 8,968 | 366,123 |
| Bureau Vista..... | 5,204 | 75,259 | 2,637 | 147,068 | 23 | 3,305 | 8,829 | 9,818 | 2,911 | 2,911 | 3,318 |
| Butler..... | 4,510 | 6,877 | 234 | 12,765 | 53 | 250 | 1,156 | 2,039 | 274 | 569 | 32,484 |
| Carroll..... | 3,537 | 8,649 | 301 | 9,433 | 4 | 144 | 1,279 | 2,969 | 351 | 911 | 21,536 |
| Cass..... | 2,408 | 31,774 | 1,214 | 62,432 | 68 | 5,165 | 2,986 | 6,169 | 1,074 | 3,245 | 108,715 |
| Cedar..... | 17,637 | 237,018 | 9,026 | 402,648 | 390 | 17,867 | 39,110 | 40,938 | 27,092 | 29,387 | 766,878 |
| Cerro Gordo..... | 2,149 | 19,314 | 839 | 30,331 | 15 | 635 | 2,968 | 8,755 | 1,190 | 1,190 | 54,038 |
| Cherokee..... | 3,323 | 5,232 | 65 | 4,720 | 8 | 780 | 9,263 | 10 | 15 | 29 | 151 |
| Chickasaw..... | 7,135 | 53,786 | 2,498 | 72,907 | 31 | 81 | 760 | 9,263 | 4,823 | 2,002 | 1,135 |
| Chickasaw..... | 4,835 | 74,277 | 2,802 | 171,617 | 135 | 11,470 | 15,237 | 29,381 | 6,086 | 12,377 | 299,173 |
| Clay..... | No report | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Clayton..... | 14,660 | 187,535 | 6,577 | 328,063 | 242 | 14,469 | 14,367 | 25,822 | 15,777 | 30,027 | 585,966 |
| Clinton..... | 21,116 | 130,387 | 11,226 | 487,150 | 362 | 14,567 | 25,783 | 15,768 | 26,173 | 29,379 | 700,226 |
| Crawford..... | 1,372 | 16,251 | 470 | 21,308 | 32 | 1,635 | 1,922 | 2,369 | 2,369 | 2,369 | 41,916 |
| Dallas..... | 6,499 | 69,180 | 3,449 | 211,688 | 217 | 15,165 | 18,457 | 38,577 | 6,735 | 16,509 | 881,449 |
| David..... | 11,898 | 131,614 | 5,696 | 283,850 | 778 | 45,064 | 32,384 | 60,567 | 13,894 | 23,481 | 534,455 |
| Decatur..... | 6,966 | 70,223 | 3,623 | 164,694 | 299 | 11,960 | 23,132 | 39,857 | 7,493 | 6,448 | 293,182 |
| Delaware..... | 13,863 | 136,260 | 6,254 | 277,364 | 102 | 3,665 | 20,734 | 25,049 | 13,171 | 13,520 | 477,858 |
| Dickinson..... | 12,543 | 253,191 | 7,472 | 259,202 | 577 | 32,165 | 26,930 | 45,926 | 25,466 | 36 | 758,240 |
| Dodge..... | 15,951 | 8,466 | 118 | 7,812 | 369 | 13,565 | 82 | 84 | 36 | 197 | 10,403 |
| Dubuque..... | 15,951 | 229,800 | 8,962 | 297,468 | 369 | 13,565 | 12,714 | 16,172 | 25,446 | 48,546 | 696,548 |

STATEMENT C—Continued.

[illegible]

| | | | | | | | | | | | |
|-------------------|-----------|-----------|---------|-----------|-----------|-------------|---------|-----------|-------------|-------------|-------------|
| Mitchell..... | 4,619 | 49,331 | 2,028 | 18,738 | 50 | 2,649 | 9,851 | 4,004 | 1,437 | 2,853 | 157,092 |
| Monroe..... | 5,316 | 39,378 | 804 | 47,686 | 10 | 1,175 | 3,703 | 4,908 | 601 | 890 | 88,405 |
| Moore..... | 5,166 | 131,230 | 3,940 | 233,844 | 241 | 13,914 | 24,137 | 40,840 | 11,949 | 97,571 | 429,703 |
| Nelson..... | 1,870 | 31,688 | 923 | 33,571 | 43 | 3,136 | 4,446 | 8,892 | 5,035 | 4,916 | 90,953 |
| Nonmonetary..... | 18,104 | 192,093 | 7,528 | 337,611 | 373 | 29,805 | 18,215 | 17,753 | 18,574 | 97,368 | 594,401 |
| Nunciatelli..... | 47 | 940 | 36 | 1,030 | 3 | 225 | 10 | 10 | 40 | 3,155 | 40 |
| O'Brien..... | 6,167 | 67,946 | 2,784 | 122,593 | 372 | 20,174 | 14,000 | 14,000 | 5,317 | 5,097 | 229,780 |
| Page..... | no report | | | | | | | | | | |
| Palo Alto..... | 738 | 13,584 | 130 | 6,580 | 2 | 125 | 46 | 146 | 53 | 117 | 20,822 |
| Plymouth..... | 710 | 9,495 | 182 | 6,688 | 9 | | | 14 | 137 | 102 | 10,209 |
| Pocahontas..... | 11,908 | 144,007 | 3,009 | 241,611 | 438 | 82,150 | 24,488 | 29,423 | 13,003 | 37,506 | 574,007 |
| Polk..... | 4,889 | 100,758 | 2,409 | 181,905 | 154 | 14,350 | 4,909 | 10,048 | 2,170 | 8,092 | 31,053 |
| Pottawatomie..... | 8,517 | 138,190 | 4,464 | 263,787 | 260 | 19,378 | 28,306 | 60,507 | 10,033 | 31,639 | 221,642 |
| Potterville..... | 4,104 | 40,923 | 2,252 | 59,727 | 125 | 7,434 | 11,984 | 10,891 | 5,332 | 8,502 | 159,756 |
| Russell..... | 4,847 | 6,341 | 230 | 11,397 | 1 | 509 | 509 | 1,000 | 106 | 380 | 18,568 |
| Sac..... | 4,958 | 173,227 | 9,019 | 414,337 | 575 | 37,947 | 14,555 | 14,328 | 32,505 | 31,688 | 671,737 |
| Salem..... | 1,285 | 94,859 | 640 | 94,233 | 39 | 4,073 | 2,958 | 5,780 | 10,422 | 1,742 | 149,678 |
| Shelby..... | 6 | 400 | 6 | 550 | | | | | | | 1,656 |
| Short..... | 6,636 | 38,194 | 2,618 | 101,711 | 70 | 3,355 | 10,447 | 10,594 | 4,072 | 4,394 | 178,398 |
| Taylor..... | 4,199 | 67,796 | 1,646 | 115,382 | 161 | 10,299 | 8,913 | 16,196 | 7,381 | 7,578 | 27,131 |
| Texas..... | 8,255 | 107,313 | 5,029 | 268,365 | 87 | 5,075 | 16,790 | 21,495 | 9,989 | 39,577 | 321,825 |
| Tenn..... | 2,954 | 28,710 | 1,311 | 31,964 | 71 | 3,839 | 7,294 | 14,390 | 2,757 | 2,948 | 112,391 |
| Union..... | 11,203 | 127,666 | 6,064 | 397,983 | 585 | 29,750 | 39,041 | 40,918 | 16,184 | 29,493 | 692,780 |
| Van Buren..... | 11,951 | 193,411 | 6,162 | 310,773 | 676 | 26,961 | 41,454 | 30,356 | 14,743 | 44,595 | 578,496 |
| Wapello..... | 11,356 | 164,751 | 5,973 | 354,719 | 356 | 28,132 | 28,132 | 48,546 | 13,964 | 34,441 | 636,629 |
| Warren..... | 16,146 | 151,597 | 8,217 | 331,875 | 402 | 17,857 | 39,681 | 73,145 | 19,213 | 26,529 | 601,001 |
| Washington..... | 6,245 | 70,243 | 3,069 | 125,034 | 207 | 10,935 | 18,685 | 31,474 | 7,784 | 8,853 | 277,198 |
| Weber..... | 4,450 | 52,807 | 2,009 | 75,033 | 50 | 2,710 | 9,354 | 13,644 | 2,306 | 3,244 | 147,458 |
| Wayne..... | 819 | 11,546 | 147 | 6,892 | 4 | 200 | 400 | 634 | 108 | 167 | 19,359 |
| Winchona..... | 15,242 | 212,655 | 6,612 | 240,254 | 73 | 4,900 | 13,568 | 15,730 | 10,235 | 7,005 | 589,714 |
| Winchester..... | 2,278 | 35,777 | 6,210 | 37,48 | 13 | 955 | 677 | 1,404 | 242 | 1,389 | 43,223 |
| Woodbury..... | 2,275 | 24,398 | 436 | 18,761 | 2 | 140 | 1,669 | 2,804 | 457 | 778 | 56,876 |
| Worth..... | 1,412 | 16,186 | 594 | 30,438 | | | 1,438 | 1,859 | 577 | 609 | 51,877 |
| Wright..... | 686,106 | 2,608,946 | 136,761 | 4,123,410 | 1,354,008 | \$2,084,476 | 776,600 | 1,480,245 | \$1,480,245 | \$1,480,245 | \$1,480,245 |

90TH.—REMARKS AND SUGGESTIONS.

ARREST OF FUGITIVES.

The expenses attending the arrest of fugitives from justice is now made payable out of the General Contingent Fund. This, I think, should not be so, for the reason that these expenses may absorb a large portion of the Fund that is created for the purpose of paying for necessary repairs and improvements upon State House and grounds, for postage, fuel, lights and all necessary expenses *not specifically provided for*. The expense incurred in arresting a single fugitive from justice a short time since amounted to nearly \$1,000. These arrests are frequent, and the expenses for the same cannot be estimated very well for the next two years. Permit me to call your attention to our present laws in regard to arresting fugitives. They require amending in several respects, particularly in regard to the expenses incurred. In issuing a requisition for a fugitive from justice the Governor should have authority in certain cases to make the parties procuring the requisition bear the expense of the arrest and return of the fugitive. This power is frequently used to force debtors into this State in order to collect money from them, and in such cases I think the parties benefited should pay the cost.

I would suggest that the law be so amended as to give the Governor some discretionary power in regard to the expenses in such cases; and at the same time let the law provide for the payment of expenses without the necessity of future and special appropriations for this purpose.

CLAIMS OF SECOND AND THIRD IOWA INFANTRY VOLUNTEERS FOR AMOUNT PAID FOR GREY UNIFORMS.

Chapter 123, acts of Eleventh General Assembly, makes an appropriation to refund to the soldiers of the second and third infantry regiments \$14.25 each, the amount paid by them for grey uniforms. The Adjutant General issued his certificate to all applying, that were entitled to the same, certifying that the soldier named therein was entitled to receive from the State of Iowa the above amount.

I have considered it my duty to refuse payment on these certificates on account of the following provision contained in the same

section of the law making the appropriation, viz.: "Provided that no payments shall be made under the provisions of this Act until the General Government refund to the State the amounts stopped against the pay of said regiments for said clothing."

The claim of the State against the General Government for *this clothing* has been returned endorsed "*suspended*," consequently the U. S. Government has not "refunded to the State the amount stopped against the pay of said regiments for said clothing."

I would suggest that this last provision of Sec. 1, of Chap. 123, be repealed. It will require only about \$13,500 to pay these certificates. The State of Iowa is able to pay these brave men this small pittance, on demand, and wait on the General Government for the amount, much better than the soldier can afford to wait for the adjustment of our claims against the General Government.

IOWA SOLDIERS' ORPHANS' HOME.

Chapter 92, Acts of 11th General Assembly, appropriates eight and one-third dollars per month for each orphan supported at the "Home." We have drawn warrants on the State Treasury for the support of the Orphans' Home amounting to.....\$101,864.58

And for Trustees' expenses..... 2,426.30

Section 8 of this Chapter requires the State Treasurer to keep a separate account of the amount of tax collected for this purpose, and to apportion the same between the Revenue proper and the Orphans' Home Fund. Owing to the manner in which County Treasurers make their payments and reports, this plan has been found impracticable.

I would suggest that Section 8 should be so amended as to have the tax raised for the Orphans' Home merged into the General Revenue, and appropriate the necessary amount for the support of the Orphans' Home and Trustees' mileage, to be drawn from the last named fund.

COUNTY AUDITOR.

The District Clerk is ex-officio Clerk of the Board of Supervisors, and in counties that have a population exceeding five thousand his duties are entirely too arduous. As an apology for not making to this Office the reports required by law, we frequently receive such letters as these from the District Clerks: "District

Court will soon be in session, and I have so much to do to get ready for it that it will be impossible for me to attend to making out the reports due your Office until some time after Court adjourns;" or "District Court is coming on, and I have the Tax List to make out, and cannot possibly attend to looking up the discrepancy in our School Fund account;" or "our School Fund accounts are so tangled up that I cannot possibly take time to correct them. My time is so taken up with other matters, that the Board of Supervisors will have to appoint some person to straighten out this account." I do not find fault with the Clerks, but I do find fault with the system that overtasks them.

If we had County Auditors, to relieve our District Clerks of the duties now imposed upon them as Clerk of the Board of Supervisors, I am confident our County and State accounts would be kept more correctly, and the reports due from County to State offices would be received in time to present to the Legislature. As it now is, it is impossible to get the necessary reports from county officers in time, and many of them are necessarily prepared so hastily that they are not at all reliable. Create the office of County Auditor and this serious difficulty will be swept away. The County Auditor could act as Clerk of the Board of Supervisors, have charge of the School Fund account, make out Tax List, keep account of Tax sales, and make settlements with the County Treasurers.

In counties that have a population of upwards of five thousand there will be plenty to do both for the District Clerk and the County Auditor. It is true that in sparsely settled counties, one person can discharge the duties now imposed upon our District Clerk, and there would be no necessity for paying a County Auditor; but this difficulty could be easily obviated by making the District Clerk eligible to hold both offices as is the case with Treasurer and Recorder.

The report of settlement with County Treasurers is to this office a very important matter. Section 798 of the Revision of 1860 makes it the duty of the Board of Supervisors at their regular meeting, in January and June of each year, to make a full and complete settlement with the County 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 collected, additional assessments, all revenue collected and amount of revenue delinquent. The Supervisors seldom attend to this duty, leaving it to the Clerk to look after. The consequence is that from some counties there have been no reports received for years. The Clerk says (and justly too) that it is the business of the Board to attend to making these settlements, and between the two this office is deprived of reports that it is almost impossible to get along without; indeed we can tell little or nothing of the accounts of those counties. I would suggest that if the system of County Auditors is not adopted that you make it the duty of the Clerk to settle with the County Treasurer, on the first Monday of January of each year, submit the settlement to the Board of Supervisors for approval, and promptly report to this office. To make this effective, some penalty should be attached for non-performance of this duty. It is impossible to keep our accounts correctly with the counties without receiving these reports regularly.

21st. — STATEMENT D,

Showing the Foreign Insurance Companies which have complied with the laws in relation thereto, their capital stock, liabilities, &c. for the year 1867.

| NAME OF COMPANY. | LOCATION. | CAPITAL. | CAPITAL PAID IN. | TOTAL ASSETS. | LIABILITIES. |
|-------------------------------|------------------------|-----------------|------------------|-----------------|---------------|
| Aetna..... | Hartford, Conn..... | \$ 3,000,000.00 | \$ 3,000,000.00 | \$ 4,478,100.74 | \$ 394,976.96 |
| Atlantic Mutual Life..... | Albany, N. Y..... | Mutual Co. | ..... | ..... | ..... |
| Accident..... | Columbus, Ohio..... | 1,000,000.00 | 160,780.00 | 192,177.89 | 23,241.22 |
| Aetna Life..... | Hartford, Conn..... | 150,000.00 | 150,000.00 | 4,401,832.86 | 67,200.00 |
| American Popular Life..... | New York City..... | 100,000.00 | 100,000.00 | 149,615.00 | 6,200.00 |
| Atlantic Fire..... | Brooklyn, N. Y..... | 300,000.00 | 300,000.00 | 496,468.09 | 33,789.93 |
| Albany City Fire..... | Albany, N. Y..... | 200,000.00 | 200,000.00 | 275,214.59 | 11,768.22 |
| Aetna Live Stock..... | Hartford, Conn..... | 150,000.00 | 150,000.00 | 150,000.00 | None. |
| Buck-Eye Mutual..... | Cleveland, Ohio..... | 200,000.00 | 200,000.00 | 260,927.12 | None. |
| Berkshire Life..... | Pittsfield, Mass..... | 53,000.00 | 53,000.00 | 678,277.37 | 100,473.60 |
| Brooklyn Life..... | Brooklyn, N. Y..... | Mutual Co. | ..... | ..... | ..... |
| City Fire..... | Hartford, Conn..... | 250,000.00 | 250,000.00 | 399,977.12 | 23,181.51 |
| Chicago Fireman's..... | Chicago, Illinois..... | 200,000.00 | 200,000.00 | 238,397.40 | 13,023.98 |
| Continental Fire..... | New York City..... | 500,000.00 | 500,000.00 | 1,668,136.57 | 113,977.22 |
| Charter Oak Life..... | Hartford, Conn..... | 200,000.00 | 100,000.00 | 2,580,049.17 | 213,828.00 |
| Cincinnati Home..... | Cincinnati, Ohio..... | 300,000.00 | 150,000.00 | 227,653.09 | None. |
| Corn Exchange..... | New York City..... | 400,000.00 | 400,000.00 | 501,217.54 | 24,268.37 |
| Commerce..... | Albany, N. Y..... | 400,000.00 | 400,000.00 | 532,701.29 | 11,775.00 |
| Connecticut Mutual Life..... | Hartford, Conn..... | Mutual Co. | ..... | ..... | ..... |
| Continental Life..... | New York City..... | 100,000.00 | 100,000.00 | 295,848.07 | 1,333.00 |
| Connecticut Fire..... | Hartford, Conn..... | 200,000.00 | 200,000.00 | 277,184.03 | 16,294.00 |
| Enterprise F. & M..... | Cincinnati, Ohio..... | 1,000,000.00 | 1,000,000.00 | 1,159,596.45 | 18,947.95 |
| Equitable Life Assurance..... | New York City..... | 100,000.00 | 100,000.00 | 3,083,011.43 | 61,000.00 |

| | | | | | |
|---|------------------------|---------------|--------------|---------------|-------------|
| Economical Mutual Life..... | Providence, R. I..... | Mutual Co. | ..... | ..... | ..... |
| Farmers' & Merchants..... | Quincy, Illinois..... | 756,740.95 | 103,300.00 | 756,740.95 | 36,355.57 |
| Great Western Life..... | New York City..... | 115,000.00 | 115,000.00 | 179,082.90 | None. |
| Germania Fire..... | New York City..... | 500,000.00 | 500,000.00 | 740,482.43 | 40,238.37 |
| Guardian Life..... | New York City..... | 125,000.00 | 125,000.00 | 737,413.66 | 11,500.00 |
| Globe Mutual Life..... | New York City..... | Mutual Co. | ..... | ..... | ..... |
| Hartford Fire..... | Hartford, Conn..... | 1,000,000.00 | 1,000,000.00 | 1,788,070.82 | 149,155.08 |
| Home..... | New York City..... | 2,000,000.00 | 2,000,000.00 | 3,645,388.87 | 267,934.65 |
| Hanover Fire..... | New York City..... | 400,000.00 | 400,000.00 | 561,331.61 | 34,250.98 |
| Hartford Live Stock..... | Hartford, Conn..... | 150,000.00 | 150,000.00 | 178,929.41 | 393.65 |
| Home..... | New Haven, Conn..... | 1,000,000.00 | 1,000,000.00 | 1,440,116.60 | 68,599.86 |
| Home Life..... | Brooklyn, N. Y..... | 125,000.00 | 125,000.00 | 1,231,678.50 | 57,847.09 |
| Hahnemann Life..... | Cleveland, Ohio..... | 200,000.00 | 200,000.00 | 242,016.32 | None. |
| Hartford Accident..... | Hartford, Conn..... | 300,000.00 | 300,000.00 | 295,469.28 | 1,000.00 |
| Hartford Steam and Boiler Inspection and Insurance Co..... | Hartford, Conn..... | 500,000.00 | 100,000.00 | 100,000.00 | None. |
| International..... | New York City..... | 1,000,000.00 | 1,000,000.00 | 1,444,936.17 | 184,179.86 |
| Knickerbocker Life..... | New York City..... | 100,000.00 | 100,000.00 | 1,579,145.88 | 19,513.12 |
| John Hancock Mutual Life..... | Boston, Mass..... | 100,000.00 | 100,000.00 | 524,506.00 | 10,500.00 |
| Lumberman's..... | Chicago, Illinois..... | 300,000.00 | 300,000.00 | 331,394.10 | 12,098.81 |
| Lorillard..... | New York City..... | 1,000,000.00 | 1,000,000.00 | 1,436,540.27 | 46,529.24 |
| Lamar Fire..... | New York City..... | 300,000.00 | 300,000.00 | 433,321.13 | 10,500.00 |
| London, Liverpool & Globe..... | Liverpool, Eng..... | 10,000,000.00 | 1,958,760.00 | *1,836,004.47 | *155,897.37 |
| Manhattan Life..... | New York City..... | 100,000.00 | 100,000.00 | 3,557,281.31 | 200,126.59 |
| Market Fire..... | New York City..... | 200,000.00 | 200,000.00 | 418,450.84 | 26,447.70 |
| Merchants'..... | Chicago, Illinois..... | 432,200.00 | 432,200.00 | 519,753.30 | 8,430.00 |
| Merchants'..... | Hartford, Conn..... | 200,000.00 | 200,000.00 | 353,415.63 | 37,083.03 |
| Metropolitan..... | New York City..... | 1,000,000.00 | 1,000,000.00 | 1,502,878.98 | 515,059.17 |

* In United States (gold).

STATEMENT B—CONTINUED.

62

REPORT OF THE AUDITOR OF STATE

REPORT OF THE AUDITOR OF STATE

63

| NAME OF COMPANY. | LOCATION. | CAPITAL. | CAPITAL PAID IN. | TOTAL ASSETS. | LIABILITIES. |
|-------------------------------|----------------------|---------------|------------------|-----------------|--------------|
| Manhattan Fire..... | New York City.... | \$ 500,000.00 | \$ 500,000.00 | \$ 1,934,128.10 | 107,484.50 |
| Mutual Benefit Life..... | Newark, N. J..... | Mutual Co. | ..... | ..... | ..... |
| Mutual Life..... | New York City.... | Mutual Co. | ..... | 12,358,764.68 | 114,911.65 |
| Massachusetts Mutual Life... | Springfield, Mass.. | Mutual Co. | ..... | ..... | ..... |
| Northwestern Mutual Life.... | Chicago, Ill..... | Mutual Co. | ..... | ..... | ..... |
| North American Fire..... | Hartford, Conn.... | 300,000.00 | 300,000.00 | 392,048.46 | 31,032.17 |
| Northwestern Mutual Life.... | Milwaukee, Wis.... | Mutual Co. | ..... | ..... | ..... |
| Niagara Fire..... | New York City.... | 1,000,000.00 | 1,000,000.00 | 1,283,155.98 | 45,886.00 |
| North America..... | Philadelphia, Penn.. | 500,000.00 | 500,000.00 | 1,763,267.23 | 139,000.00 |
| National Life..... | New York City.... | 130,000.00 | 130,000.00 | 206,707.47 | 5,000.00 |
| New York Accidental..... | New York City.... | 250,000.00 | 250,000.00 | 285,878.27 | 4,000.00 |
| New York Life..... | New York City.... | Mutual Co. | ..... | 7,009,092.25 | 197,900.73 |
| National..... | Boston, Mass..... | 300,000.00 | 300,000.00 | 685,149.49 | 54,203.00 |
| New York State Life..... | Syracuse, N. Y.... | 120,000.00 | 120,000.00 | 149,706.52 | 996.77 |
| New England Mutual Life.... | Boston, Mass..... | Mutual Co. | ..... | ..... | ..... |
| National Travelers..... | New York City.... | 200,000.00 | 200,000.00 | 247,300.74 | 1,512.49 |
| North American..... | New York City.... | 500,000.00 | 500,000.00 | 755,057.77 | 86,980.55 |
| North American Life..... | New York City.... | 100,000.00 | 100,000.00 | 11,278,877.49 | 83,500.00 |
| Phoenix..... | Hartford, Conn.... | 600,000.00 | 600,000.00 | 1,103,467.85 | 50,595.22 |
| Provident Life..... | Chicago, Ill..... | 1,000,000.00 | 183,850.00 | 185,637.08 | 9,000.00 |
| Putnam Fire..... | Hartford, Conn.... | 500,000.00 | 500,000.00 | 617,478.86 | 30,916.82 |
| Provident Life and Trust Co.. | Philadelphia, Penn.. | 150,000.00 | 150,000.00 | 205,528.31 | 1,300.00 |
| Phoenix..... | Brooklyn, N. Y.... | 1,000,000.00 | 1,000,000.00 | 1,666,544.88 | 118,353.75 |
| Phoenix Mutual Life..... | Hartford, Conn.... | Mutual Co. | ..... | ..... | ..... |
| Republic Fire..... | New York City.... | 300,000.00 | 300,000.00 | 584,237.76 | 41,650.98 |

| | | | | | |
|-----------------------------|-----------------------|--------------|--------------|--------------|------------|
| Resolute Fire..... | New York City.... | 200,000.00 | 200,000.00 | 275,818.48 | 20,620.82 |
| Railway Passenger Assurance | Hartford, Conn.... | 304,800.00 | 262,800.00 | 294,101.06 | 16,800.00 |
| Springfield F. & M..... | Springfield, Mass.. | 500,000.00 | 500,000.00 | 710,519.44 | 41,553.13 |
| Security Fire..... | New York City.... | 1,000,000.00 | 1,000,000.00 | 1,421,325.39 | 158,956.99 |
| Security Life..... | New York City.... | 110,000.00 | 110,000.00 | 753,398.56 | 30,750.00 |
| St. Louis Mutual Life..... | St. Louis, Mo..... | 100,000.00 | 93,000.00 | 1,395,162.13 | 64,000.00 |
| Sangamo..... | Springfield, Ills.... | 201,600.00 | 201,600.00 | 221,035.39 | 6,536.34 |
| Travelers..... | Hartford, Conn.... | 500,000.00 | 500,000.00 | 798,437.02 | 57,100.00 |
| Universal Life..... | New York City.... | 200,000.00 | 200,000.00 | 416,154.22 | 5,000.00 |
| United States Casualty..... | Trenton, N. J..... | 100,000.00 | 100,000.00 | 152,786.56 | 1,000.00 |
| Union Mutual Life..... | Angusta, Maine.... | 100,000.00 | 100,000.00 | 2,188,429.20 | 24,000.00 |
| Union Central Life..... | Cincinnati, Ohio.... | 100,000.00 | 100,000.00 | 131,758.10 | 30,461.41 |
| Washington Life..... | New York City.... | 125,000.00 | 125,000.00 | 727,129.99 | 10,883.94 |
| Winneshiek..... | Freeport, Ills.... | 741,508.00 | 741,508.00 | 741,508.64 | 120,457.80 |
| World Mutual Life..... | New York City.... | 200,000.00 | 200,000.00 | 213,668.55 | 7,645.62 |
| Yonkers & New York..... | Yonkers, N. Y..... | 500,000.00 | 500,000.00 | 619,945.24 | 15,000.00 |

HOME INSURANCE COMPANIES.

| NAME OF COMPANY. | LOCATION. |
|-----------------------------|---------------------|
| Burlington..... | Burlington..... |
| Capital City..... | Des Moines..... |
| Cedar Valley..... | Cedar Falls..... |
| Davenport Fire..... | Davenport..... |
| Dubuque Mutual Fire..... | Dubuque..... |
| Farmers'..... | Cedar Rapids..... |
| Fire and Tornado..... | Lyons..... |
| Fire and Tornado..... | Marion..... |
| Home..... | Lyons..... |
| Home..... | Iowa City..... |
| Home..... | Fayette..... |
| Hawk-Eye..... | Des Moines..... |
| Hawk-Eye..... | Oskaloosa..... |
| Iowa Mutual..... | Wyoming..... |
| Independence..... | Independence..... |
| Iowa State..... | Keokuk..... |
| Iowa Central..... | Des Moines..... |
| Keokuk Fire and Marine..... | Keokuk..... |
| Mississippi Valley..... | Decorah..... |
| National..... | Davenport..... |
| Northwestern Horse..... | Clinton..... |
| Northwestern Fire..... | Decorah..... |
| Northwestern Farmers'..... | Johnson County..... |
| Star..... | McGregor..... |
| State..... | Independence..... |
| State..... | Des Moines..... |
| State..... | Clinton..... |
| State Fire..... | Lyons..... |
| Western Accident..... | Des Moines..... |

INSURANCE.

Insurance against loss by fire, accident, death, &c., has become a very important branch of business. The fortunes of individuals and families have become involved in it to such an extent as to make it the imperative duty of our Legislators to see that the interests of the insured are properly cared for, and the business of insurance safely and successfully managed. It is the duty of the State to require the corporations of this State to organize with capital sufficient, and to be managed with such skill and honesty, as to fully warrant the confidence, that is necessarily required to be placed in them in order to have them compete with Insurance

Companies organized in other States, that are now doing business in Iowa. By our laws a joint stock company may be organized and do business with little or no cash capital. No public officer is required to examine and pass upon their statements. Unlike foreign Insurance Companies, they are not required to obtain the Auditor's certificate, nor publish statements showing their condition. We have many good, reliable Companies organized in this State, but they cannot successfully compete with foreign Insurance Companies, for the reason that so many other home Companies are doing business without capital or bottom of any kind, and the public has no means by which to distinguish the *reliable* from the *unreliable* Companies. Our law requires a foreign Insurance Company to file with the Auditor of State an annual statement of its condition, setting forth the amount of its capital stock, amount of same paid in cash, how invested, and proofs of investment; also the amount of its liabilities. This statement is sworn to by the President and Secretary of the Company. In this statement they are required to show that they are possessed of at least *One Hundred Thousand Dollars* of actual capital invested in stocks, of at least par value, or in bonds or mortgages on real estate worth double the amount for which the same is mortgaged. Upon examination of this statement and accompanying proofs of investment, if satisfactory, the Auditor issues a certificate thereof, acknowledging their compliance with the law, and their right to transact business in this State by properly accredited agents.

This certificate and copy of the statement filed, is published, one week in three daily, and three weeks in five weekly newspapers. Every agent before doing business for any foreign Insurance Company must procure Auditor's certificate, certifying that he is duly appointed by said Company their lawful Agent and Attorney, to take risks of Insurance and to acknowledge service of process, &c. This certificate is accompanied with a copy of statement, both of which are filed with the Clerk of the County in which he is licensed to do business. The Auditor's certificate granted to a foreign Insurance Company carries with it in some sense, the guaranty of the State, of its fitness for the purposes it presumes to accomplish, and of its pecuniary responsibility. The absence of any requirement of this kind, the small amount of authorized capital stock with which they are organized, and above all the small amount of

cash capital paid up, will forever prevent our home Insurance Companies from acquiring permanent stability and credit. No home Company whose capital mostly consists of stock-notes, no matter how skillfully and honestly managed, has ever been able to compete with foreign Insurance Companies, and for the reasons I have given, more than half a million of money is annually carried out of this State by foreign Insurance Companies. Were our home Companies placed upon a basis that would command the confidence and respect of our citizens, this large amount of money, or at least a great share of it, would be kept in their own circle, and would add just so much more to the cash capital of our State. Many of our Iowa Companies are established on a good basis, and managed by men of the highest integrity, and best business qualifications, but for want of a law requiring any particular amount of capital to be invested, and in absence of all official reports, their standing and condition is not known outside of their own circle of stockholders.

In my opinion a law requiring each Company organized in this State to have a capital of at least \$100,000, with 25 per cent. of same paid up, and invested in stocks of par value or bonds, and mortgages secured on real estate worth double the amount for which it is mortgaged, would be beneficial to the insurer and insured, would give the people confidence in them, and would retain within our State a large amount of the money that is annually paid to foreign Insurance Companies.

SCHOOL FUND.

22d.—RECEIPTS AND DISBURSEMENTS OF SCHOOL FUND.

STATE TREASURER, (W. H. HOLMES), PERMANENT FUND.

RECEIPTS.

| | |
|----------|---|
| 1865. | |
| Nov. 13. | To amount received from Eads' sureties. \$2,000.00 |
| Dec. 5. | To amount received from Floyd county..... 8.75 |
| Dec. 16. | To amount received from Chickasaw county.. 3.75 |

| | |
|----------|---|
| 1866. | |
| June 25. | To amount received from Thompson & Tiffany, on note..... 1,000.00 |
| Nov. 30. | To amount received from J. Tracy, District Attorney, on Eads' loans..... 630.00 |
| | <u>\$3,642.50</u> |

DISBURSEMENTS.

| | |
|----------|--|
| 1865. | |
| Nov. 4. | By balance overdrawn from last report..... 1.49 |
| 1866. | |
| Mar. 3. | By amount invested in 7-30 U. S. Bonds (\$2,000)..... 2,003.75 |
| Sept. 3. | By amount invested in 7-30 U. S. Bonds..... 1,000.00 |
| 1867. | |
| Jan. 5. | By balance in Treasury paid over to successor..... 637.26—\$3,642.50 |

SAMUEL E. RANKIN, STATE TREASURER.

RECEIPTS.

| | |
|----------|---|
| 1867. | |
| Jan. 7. | To balance of predecessor, W. H. Holmes.... 637.26 |
| Jan. 21. | To amount received from Clerk of Humboldt county, Eads' loans..... 156.08 |
| Feb. 25. | To amount received from J. Tracy, District Attorney, Eads' loans..... 207.80 |
| Mar. 5. | To amount received from J. Tracy, District Attorney, Eads' loans..... 1,236.95 |
| May 15. | To amount received from J. Tracy, District Attorney, Eads' sureties..... 2,000.00 |
| May 31. | To amount received from J. Tracy, District Attorney, Eads' loans..... 600.00 |
| July 31. | To amount received from J. Tracy, District Attorney, Eads' sureties..... 1,250.00 |
| Sept. 2. | To amount received from J. Tracy, District Attorney, Eads' sureties..... 1,500.00 |
| Oct. 24. | To amount received from H. O'Connor, Attorney General, Eads' loans..... 538.85 |
| | <u>\$8,126.94</u> |

| | | |
|---------|-----------------------------|-------------|
| 1867. | Cr. | |
| Nov. 2. | By balance in Treasury..... | \$8,126.94 |
| Nov. 2. | To balance in Treasury..... | \$8,126.94. |

STATE TREASURER (W. H. HOLMES), TEMPORARY FUND.

RECEIPTS.

| | | |
|-----------|---|-----------------|
| 1866. | | |
| Feb. 5. | To amount received from Interest on U. S. Bonds..... | \$2,530.16 |
| Feb. 17. | To amount received from Interest on U. S. Bonds..... | 992.80 |
| Mar. 3. | To amount received from Interest on U. S. Bonds..... | 860.50 |
| Mar. 14. | To amount received from State, (Interest on loans)..... | 9,240.77 |
| May 31. | To amount received from Interest on U. S. Bonds, exchanged for State Bonds, 1868..... | 15.11 |
| June 25. | To amount received from Interest on Thompson & Tiffany's note, (Eads' loans)..... | 500.00 |
| July 5. | To amount received from Interest on U. S. Bonds exchanged for State Bonds, 1868..... | 42.24 |
| July 5. | To amount received from Interest on U. S. Bonds..... | 922.32 |
| Sept. 6. | To amount received from Interest on U. S. Bonds..... | 2,836.85 |
| Sept. 10. | To amount received from State, (Interest on loans)..... | 2,843.99 |
| Nov. 30. | To amount received from Interest on Thompson & Tiffany's note, (Eads' loans)..... | 36.44—20,821.18 |

DISBURSEMENTS.

| | | |
|-----------|---|-----------------|
| 1866. | | |
| Mar. 14. | By amount included in the apportionment of March, 1866, and transferred to Revenue to reimburse the same for Warrants issued under Sections 1967 & 1969 of Revision of 1860 | 13,624.23 |
| Sept. 10. | By amount included in apportionment of September, 1866, (as above) | 7,160.51 |
| 1867. | | |
| Jan. 5. | By balance in Treasury, paid over to successor | 36.44—20,821.18 |

SAMUEL E. RANKIN, (STATE TREASURER), TEMPORARY FUND.

RECEIPTS.

| | | |
|----------|---|----------|
| 1867. | | |
| Jan. 7. | To balance in Treasury from predecessor..... | 36.44 |
| Jan. 22. | To amount received from Interest on U. S. Bonds | 791.92 |
| Jan. 25. | To amount received from Interest on U. S. Bonds..... | 1,368.75 |
| Feb. 21. | To amount received from Interest on U. S. Bonds..... | 992.80 |
| Feb. 21. | To amount received from Interest on Iowa Bonds, 1868..... | 700.00 |
| Mar. 9. | To amount received from Interest on State Loans..... | 5,108.19 |
| Mar. 9. | To amount received from J. Tracy, Interest on Eads' Loans..... | 47.13 |
| June 1. | To amount received from Premium and Int. on U. S. 7-30 Bonds..... | 1,328.00 |
| June 25. | To amount received from Interest on U. S. 7-30 Bonds..... | 91.25 |
| Aug. 6. | To amount received from Interest on U. S. 7-30 Bonds..... | 1,277.50 |

| | | |
|----------|---|-----------------------|
| Aug. 29. | To amount received from Premium and Interest on U. S. 7-30 and State Bonds..... | 4,785.01 |
| Sept. 4. | To amount received from Interest on State Loans..... | 1,105.25 |
| Oct. 31. | To amount received from Premium on \$25,000, 7-30 B'ds sold | 1,212.50 |
| Oct. 31. | To amount received from Interest on \$25,000, 7-30 Bonds..... | \$ 456.87—\$19,301.61 |

CONTRA.

| | | |
|----------|--|----------------------|
| 1867. | | |
| Mar. 9. | By amount included in the apportionment of March, 1866, and transferred to Revenue, to reimburse the same for Warrants issued under Secs. 1967 and 1969, of Revision of 1860 | \$8,998.10 |
| Sept. 4. | By amount included in apportionment of Sept. '67, [as above] | 8,634.14 |
| Nov. 2. | By balance in Treasury..... | 1,669.37—\$19,301.61 |
| Nov. 2. | To balance in Treasury..... | \$ 1,669.37 |

23d.—STATEMENT E.

Showing the amount of Permanent School Fund in the several counties on the 1st day of June, 1867, as shown by the Auditor's books, and also by Clerk's reports.

| COUNTIES. | Amount as per Auditor's Books. | Amount as per Clerks' Reports. |
|-----------------|--------------------------------|--------------------------------|
| Adair..... | \$ 15,038.23 | \$ 15,038.23 |
| +Adams..... | 13,703.19 | 13,790.32 |
| +Allamakee..... | 106,472.87 | 90,474.56 |
| +Appanoose..... | 20,435.30 | 20,488.19 |
| +Audubon..... | 5,706.83 | 5,365.48 |
| Benton..... | 40,634.16 | 40,636.52 |
| +Blackhawk..... | 54,731.46 | *54,731.46 |
| +Boone..... | 19,448.19 | 19,317.91 |
| +Bremer..... | 45,124.10 | 45,631.50 |

* Counties marked thus * have not reported for June 1, 1867, and in such cases the figures in the last Reports from said counties are taken as being the nearest approximation to the correct amount.

† For explanation of discrepancies in these amounts see remarks on School Fund.

STATEMENT E—CONTINUED.

| COUNTIES. | Amount as per Auditor's Books. | Amount as per Clerks' Reports. |
|-------------------|--------------------------------|--------------------------------|
| Buchanan..... | 21,715.00 | 21,715.00 |
| Buena Vista..... | No fund. | No fund. |
| Butler..... | 13,422.86 | *13,422.86 |
| Calhoun..... | 5,104.45 | 5,104.45 |
| Carroll..... | 14,246.43 | 14,731.13 |
| Cass..... | 3,440.00 | 3,440.00 |
| Cedar..... | 41,765.43 | 41,765.43 |
| +Cerro Gordo..... | 13,159.94 | 15,370.94 |
| Cherokee..... | 770.00 | 770.00 |
| +Chickasaw..... | 20,257.14 | 21,190.49 |
| Clarke..... | 32,112.49 | 32,126.25 |
| Clay..... | No fund. | No fund. |
| +Clayton..... | 54,518.55 | 54,555.55 |
| +Clinton..... | 60,319.40 | 63,670.70 |
| Crawford..... | 12,650.84 | 12,650.84 |
| +Dallas..... | 21,593.99 | 21,576.73 |
| +Davis..... | 20,985.28 | 25,214.31 |
| +Decatur..... | 67,989.30 | 63,852.93 |
| Delaware..... | 32,984.07 | 32,984.07 |
| Des Moines..... | 35,404.72 | 35,406.64 |
| Dickinson..... | No fund. | No fund. |
| +Dubuque..... | 45,988.17 | 47,331.32 |
| Emmett..... | No report. | No report. |
| Fayette..... | 64,475.83 | 64,475.83 |
| Floyd..... | 22,877.97 | 22,867.96 |
| Franklin..... | 13,288.72 | 13,268.70 |
| +Fremont..... | 12,511.30 | 13,822.99 |
| Greene..... | 10,164.58 | 10,164.58 |
| Grundy..... | 21,323.44 | 21,323.46 |
| Guthrie..... | 8,105.08 | 8,105.08 |
| Hamilton..... | 19,325.99 | 19,323.60 |
| +Hancock..... | 2,428.80 | 2,649.10 |
| +Hardin..... | 20,451.90 | *17,534.87 |
| Harrison..... | 25,883.35 | 25,883.35 |
| Henry..... | 15,856.94 | 15,856.94 |
| +Howard..... | 26,711.47 | *23,430.53 |
| Humboldt..... | 5,306.82 | 5,306.82 |
| Ida..... | 1,280.00 | 1,280.00 |
| Iowa..... | 80,099.12 | 80,099.12 |

* Counties marked thus * have not reported for June 1, 1867, and in such cases the figures in the last Reports from said counties are taken as being the nearest approximation to the correct amount.

† For explanation of discrepancies in these amounts see remarks on School Fund.

† Hardin county reports \$1,460.17 of Permanent School Fund stolen at safe robbery.

STATEMENT E—CONTINUED.

| COUNTIES. | Amount as per Auditor's Books. | Amount as per Clerks' Reports. |
|---------------------|--------------------------------|--------------------------------|
| +Jackson..... | 32,490.05 | 32,689.55 |
| Jasper..... | 20,465.89 | 20,442.24 |
| Jefferson..... | 25,493.33 | 25,493.33 |
| Johnson..... | 32,338.75 | 32,342.45 |
| +Jones..... | 57,938.13 | *57,541.52 |
| +Keokuk..... | 22,080.04 | 21,959.55 |
| +Kossuth..... | 10,753.88 | *6,879.42 |
| Lee..... | 41,277.15 | 41,277.15 |
| Linn..... | 35,639.60 | 35,639.60 |
| +Louisa..... | 17,976.57 | 16,823.83 |
| +Lucas..... | 18,583.98 | *17,235.93 |
| +Madison..... | 23,875.35 | 23,906.15 |
| +Mahaska..... | 32,586.01 | 32,628.60 |
| +Marion..... | 26,524.31 | 26,008.40 |
| +Marshall..... | 26,369.73 | 26,259.36 |
| Mills..... | 18,152.96 | 18,175.36 |
| +Mitchell..... | 10,293.90 | 9,964.84 |
| Monona..... | 13,226.72 | 13,269.72 |
| Monroe..... | 15,612.41 | 15,612.41 |
| Montgomery..... | 9,774.06 | 9,774.98 |
| Muscatine..... | 24,777.77 | 24,777.77 |
| O'Brien..... | No fund. | No fund. |
| +Page..... | 14,278.70 | 14,858.53 |
| Palo Alto..... | No fund. | No fund. |
| Plymouth..... | 1,343.74 | 1,337.74 |
| Pocahontas..... | No fund. * | No fund. |
| +Polk..... | 31,664.36 | 33,751.08 |
| +Pottawattamie..... | 4,999.67 | *5,399.66 |
| +Poweshiek..... | 55,850.50 | *34,704.96 |
| +Ringgold..... | 25,092.99 | 25,419.39 |
| Sac..... | 3,012.43 | 3,012.43 |
| Scott..... | 36,124.21 | 36,124.21 |
| Shelby..... | 5,813.96 | 5,823.96 |
| Sioux..... | No fund. | No fund. |
| +Story..... | 22,545.78 | 22,647.34 |
| +Tama..... | 36,847.01 | 37,204.59 |
| +Taylor..... | 11,137.01 | 10,867.67 |
| +Union..... | 22,323.39 | 31,785.61 |
| Van Buren..... | 19,843.92 | 19,853.41 |

* Counties marked thus * have not reported for June 1, 1867, and in such cases the figures in the last Reports from said counties are taken as being the nearest approximation to the correct amount.

+ For explanation of discrepancies in these amounts see remarks on School Fund.

+ Marion county reports \$515.91 of Permanent School Fund stolen at safe robbery.

STATEMENT E—CONTINUED.

| COUNTIES. | Amount as per Auditor's Books. | Amount as per Clerks' Reports. |
|-----------------|--------------------------------|--------------------------------|
| Wapello..... | 26,931.73 | 26,931.73 |
| Warren..... | 19,612.18 | 19,612.18 |
| Washington..... | 36,609.48 | 26,609.48 |
| +Wayne..... | 35,834.99 | 35,659.42 |
| +Webster..... | 26,781.30 | 22,031.08 |
| Winnebago..... | 2,800.00 | 2,800.00 |
| +Winneshek..... | 53,041.93 | 53,412.06 |
| +Woodbury..... | 3,761.00 | *3,929.61 |
| Worth..... | 6,190.80 | 6,190.80 |
| +Wright..... | 6,982.15 | 4,685.23 |
| Total..... | \$2,221,497.52 | \$2,181,101.07 |

24TH.—REMARKS OF CLERKS RELATING TO PERMANENT SCHOOL FUND.

ALLAMAKEE COUNTY.

The Clerk writes: As to the Reports for which you sent the blanks, I think the Board will authorize them made out at their next meeting. It will require a long time to get them up in proper shape. The greater portion of the pay for getting them up ought to be paid out of the School Fund Interest, as the hardest part of the job will be to adjust the transactions of the School Fund Commissioners.

BLACK HAWK COUNTY.

The Clerk says: These judgments are somewhat mixed, and I fear the Reports cannot show the true state of the Fund.

CARROLL COUNTY.

The Clerk says: I presume the way that the difference arose was by parties making application for an additional amount, and have given a new mortgage before the old one was canceled, and it being reported twice, as the report has been made from the notes and contracts.

* Counties marked thus * have not reported for June 1, 1867, and in such cases the figures in the last Reports from said counties are taken as being the nearest approximation to the correct amount.

+ For explanation of discrepancies in these amounts see remarks on School Fund.

CERRO GORDO COUNTY.

The Clerk writes, Sept. 30, 1867: Referring to the matter of difference between the accounts in your office and mine of the school funds of this county, permit me to say that I have given the matter as much of my attention at times, as I could, in order to arrive at the gist of the matter, and my delay in answering you was for no other purpose. I am fully satisfied that the amount reported by me June 1st, 1867, is correct. I have bestowed all the time on this matter that I could find, and for the next two months business in my office will be even more urgent than in the past. But as soon as I can find time I will take up the subject again, and would, if necessary, go to your place with my books and accounts, in order to have the matter fully adjusted.

CHICKASAW COUNTY.

The Clerk says: The balance sheet of settlement with School Fund Commissioner Wright is not to be found, and I have no copy of it, but it was undoubtedly incorrect, as my last Report is tested by the record of notes for 1861, on file in Treasurer's office, and correspond with it very nearly. The utmost care has been taken to have this Report show a true statement of Fund, and I cannot alter it.

CLINTON COUNTY.

The Clerk says: Yours of the 24th inst., relating to the discrepancy in our Permanent School Fund Account, is received. It has been my intention to attend to the matter just as soon as I could find sufficient leisure to enable me to do so; but I have examined the subject sufficiently to enable me to see that I cannot get a clue to the discrepancy without overhauling the *entire* record of School Fund receipts and disbursements from the *beginning*; and I have not yet found sufficient leisure, after attending to the *necessary* every-day business of my office, to warrant my undertaking such a job. I think you need not expect anything to be done in time for your Report.

DAVIS COUNTY.

The Clerk writes: In accordance with your request I submit-

ted your letter to the Board of the county, and they appointed a committee of investigation as follows: H. H. Trimble, J. W. Ellis, and H. A. Wonn. I hope they may be able soon to adjust the matter. I shall render them all the assistance in my power. There was a great apathy existing concerning the School Fund prior to the session of the Grand Jury. It is gone, and I hope the result will be favorable.

DECATUR COUNTY.

The Clerk says: As I have mentioned previously, I think our accounts are defective, but as yet have not had time to overhaul them thoroughly, to know precisely where the discrepancy is; but I assure you the data of this office is in very bad shape as far as School Fund matters are concerned.

DEBUQUE COUNTY.

The Clerk says: The correspondence between us in relation to the School Fund has become voluminous indeed, occasioned, no doubt, by the unsatisfactory manner in which the accounts have been kept with that Fund.

FREMONT COUNTY.

The Clerk writes: I have been unable to find any thing in any of the books, showing where the county, at any time received any permanent school money only from the sale of the 16th section. The report shows amount that the sales of the 16th section brought, which makes the fund and notes differ \$2,918.99, which amount must come from the State, as due this county, from the sale of the 500,000 acre grant.

JACKSON COUNTY.

The Clerk says: In the matter of difference between your office and this, I am not able to see where the difference is except in the Rhodes' matter. Allow me to say that the books and accounts have not been kept in a satisfactory shape to me and the Board at their June session appointed an attorney to settle up several old matters.

LOUISA COUNTY.

The Clerk says: I have examined the discrepancy (in Permanent School Fund Reports) as well as I am able to just now. The District Court is in session and I can not get time till its adjournment, when I will immediately undertake the job of correcting my account (as I think I must) to conform to your usages. I think part of the discrepancy is there, a part probably on account of shape in which the fund came into my hands, and a part on account of the notes to which I refer, in a note on the report of losses, but did not include as actual losses, which were receipted for by me (they being in attorney's hands and the receipt passed to me), as mortgage notes, but which prove to be contract notes that had been paid in Keache's time, years before, and had been passed to his successor as unpaid notes.

MAHASKA COUNTY.

The Clerk writes: I have been so hurried in my office that I have not had time to look up the discrepancy in our accounts as regards "Permanent Fund." It is going to be quite a task to look the matter all over and I write to know if a month or six weeks from now will do, before I give you a definite reply.

UNION COUNTY.

The Clerk says: Blanks for the Permanent School Fund Reports are just received. The reports required are from 1858 to 1867. *A correct report can not be made from this office.*

I with Judge Rowell spent much time in 1866, investigating and trying to correct this whole school fund record, but failed to accomplish anything. To go back of report for June, 1866, would be all guess work, as our records in the school fund account are bad and conflicting. Believe it good policy for the school fund to be loaned to the State.

WEBSTER COUNTY.

The Clerk writes: Yours, stating my report of amount of Permanent School Fund was received, is at hand. My other reports will be forwarded as soon as possible. I have had an "awful" job. The school fund of this county (or rather the records) are in a very imperfect condition.

WINNEBIEG COUNTY.

The Clerk says: When I get time I will make an effort to look up the remaining discrepancy. It is no very desirable job to look up these old matters of ten or eleven years' standing, and I don't know whether I can straighten them out or not.

25TH.—STATEMENT F,

Showing the Losses to the Permanent School Fund in the several Counties, and also the Cash in hands of County Treasurers, June 1st 1867, belonging to Permanent School Fund.

| COUNTIES. | LOSSES. | CASH. |
|------------------|------------|------------|
| Adair..... | None. | 98.84 |
| Adams..... | None. | 246.55 |
| Allamakee..... | No report. | ..... |
| Appanoose..... | None. | 610.74 |
| Audubon..... | None. | None. |
| Benton..... | 547.50 | 950.79 |
| Black Hawk..... | No report. | No report. |
| Boone..... | None. | 14.21 |
| Bremer..... | 524.75 | 194.06 |
| Buchanan..... | None. | None. |
| Buena Vista..... | No fund. | ..... |
| Butler..... | No report. | ..... |
| Calhoun..... | None. | 39.90 |
| Carroll..... | None. | None. |
| Cass..... | None. | 89.00 |
| Cedar..... | None. | 266.95 |
| Cerro Gordo..... | None. | 35.85 |
| Cherokee..... | None. | 275.00 |
| Chickasaw..... | 1,754.80 | 1,749.88 |
| Clarke..... | 255.00 | 137.91 |
| Clay..... | No fund. | ..... |
| Clayton..... | None. | 334.75 |
| Clinton..... | 165.20 | 2028.84 |
| Crawford..... | None. | 118.86 |
| Dallas..... | None. | 215.18 |
| Davis..... | None. | 109.21 |
| Decatur..... | 61.66 | 54.16 |
| Delaware..... | 325.00 | 458.68 |
| Des Moines..... | 500.37 | 178.29 |
| Dickinson..... | No fund. | ..... |
| Dubuque..... | 2,733.00 | 429.33 |
| Emmett..... | No report. | ..... |
| Fayette..... | None. | 50.21 |
| Floyd..... | None. | 3.14 |

STATEMENT F—CONTINUED.

| COUNTIES. | LOSSES. | CASH. |
|---------------|------------|----------|
| Franklin | None. | 360.79 |
| Fremont | None. | 136.37 |
| Greene | None. | 764.61 |
| Grundy | None. | 166.00 |
| Guthrie | None. | 1,180.02 |
| Hamilton | 956.10 | 355.20 |
| Hancock | None. | |
| Hardin | No report. | |
| Harrison | 5.00 | 398.27 |
| Henry | 1,011.20 | 566.62 |
| Howard | No report. | |
| Humboldt | None. | 17.94 |
| Ida | None. | 653.33 |
| Iowa | None. | |
| Jackson | None. | 193.29 |
| Jasper | None. | 54.74 |
| Jefferson | None. | 631.58 |
| Johnson | 560.00 | 100.00 |
| Jones | No report. | |
| Keokuk | None. | 1,266.34 |
| Kossuth | No report. | |
| Lee | None. | 802.65 |
| Linn | 376.25 | 667.70 |
| Louisa | 585.00 | 164.55 |
| Lucas | No report. | |
| Madison | 1,261.23 | 67.35 |
| Mahaska | 252.00 | 823.60 |
| Marion | 200.00 | 701.32 |
| Marshall | 422.05 | None. |
| Mills | None. | 22.40 |
| Mitchell | 80.00 | 722.69 |
| Monona | None. | 28.52 |
| Monroe | 100.00 | None. |
| Montgomery | None. | 13.25 |
| Muscataine | 500.00 | 493.79 |
| O'Brien | No fund. | |
| Pago | None. | 293.59 |
| Palo Alto | No fund. | |
| Plymouth | None. | 81.07 |
| Pocahontas | No fund. | |
| Polk | None. | 526.66 |
| Pottawattamie | No report. | |
| Poweshiek | No report. | |
| Ringgold | 446.37 | None. |
| Sac | None. | 266.68 |

STATEMENT F—CONTINUED.

| COUNTIES. | LOSSES. | CASH. |
|--------------|------------|--------------|
| Scott | 1,662.25 | 10,260.21 |
| Shelby | None. | 19.99 |
| Sioux | No fund. | |
| Story | None. | 758.73 |
| Tama | 1,324.45 | 1,832.31 |
| Taylor | None. | 105.97 |
| Union | No report. | |
| Van Buren | 32.75 | 211.82 |
| Wapello | None. | 801.84 |
| Warren | None. | 82.82 |
| Washington | None. | 195.94 |
| Wayne | None. | 486.30 |
| Webster | 30.00 | 666.74 |
| Winnebago | None. | 535.00 |
| Winneshiek | 219.86 | 44 |
| Woodbury | No report. | |
| Worth | None. | None. |
| Wright | No report. | 105.00 |
| \$ 16,891.71 | | \$ 37,274.36 |

26TH.—STATEMENT G.

Showing the amount of sales of School Lands made in the several counties from October 1, 1858, (the date the School Fund Commissioner system was abolished), up to June 1, 1867.

| COUNTIES. | AMOUNT. | COUNTIES. | AMOUNT. |
|-------------|------------|-----------|------------|
| Adair | \$9,886.67 | Jasper | None. |
| Adams | 8,365.50 | Jefferson | None. |
| Allamakee | 2,882.00 | Johnson | 416.85 |
| Appanoose | None. | Jones | 200.00 |
| Audubon | 725.00 | Keokuk | 4,845.00 |
| Benton | None. | Kossuth | No report. |
| Black Hawk | 15,142.28 | Lee | None. |
| Boone | 3,785.11 | Linn | 100.00 |
| Bremer | 2,870.90 | Louisa | 29.52 |
| Buchanan | 6,025.61 | Lucas | None. |
| Buena Vista | No fund. | Madison | 6,317.98 |
| Butler | No report. | Mahaska | None. |
| Calhoun | 4,880.00 | Marion | None. |
| Carroll | 12,810.00 | Marshall | 5,012.00 |
| Cass | 1,906.00 | Mills | 4,036.00 |
| Cedar | None. | Mitchell | None. |
| Cerro Gordo | 9,456.78 | Monona | 13,032.11 |

STATEMENT G—CONTINUED.

| COUNTIES. | AMOUNT. | COUNTIES. | AMOUNT. |
|-----------------|------------|--------------------|--------------|
| Cherokee..... | 770.00 | Monroe..... | None. |
| Chickasaw..... | 7,857.45 | Montgomery..... | None. |
| Clarke..... | 2,668.20 | Muscataine..... | 285.00 |
| Olay..... | No fund. | O'Brien..... | No fund. |
| Clayton..... | 1,740.00 | Page..... | 1,800.00 |
| Clinton..... | 16,250.00 | Palo Alto..... | No fund. |
| Crawford..... | 8,282.50 | Plymouth..... | 1,337.74 |
| Dallas..... | 525.00 | Pocahontas..... | No fund. |
| Davis..... | None. | Polk..... | 6,941.40 |
| Decatur..... | 480.00 | Pottawattamie..... | No report. |
| Delaware..... | 2,958.00 | Poweshiek..... | No report. |
| Des Moines..... | 3,730.00 | Ringgold..... | 4,634.07 |
| Dickinson..... | No fund. | Sac..... | 2,440.00 |
| Dubuque..... | None. | Scott..... | 1,340.00 |
| Emmett..... | No report. | Shelby..... | 4,090.80 |
| Fayette..... | 2,947.04 | Sionx..... | No fund. |
| Floyd..... | 1,934.00 | Story..... | 360.00 |
| Franklin..... | 7,500.00 | Tama..... | 960.00 |
| Fremont..... | 6,254.00 | Taylor..... | 7,860.02 |
| Greene..... | 4,244.80 | Union..... | 8,034.00 |
| Grundy..... | 20,504.00 | Van Buren..... | None. |
| Guthrie..... | 380.00 | Wapello..... | None. |
| Hamilton..... | 5,322.81 | Warren..... | 768.00 |
| Hancock..... | 2,428.80 | Washington..... | 3,000.00 |
| Hardin..... | 5,409.80 | Wayne..... | 3,522.19 |
| Harrison..... | 12,758.88 | Webster..... | None. |
| Henry..... | None. | Winnebago..... | 2,800.00 |
| Howard..... | No report. | Winneshiek..... | 1,916.56 |
| Humboldt..... | 3,874.45 | Woodbury..... | No report. |
| Ida..... | 1,280.00 | Worth..... | 6,190.80 |
| Iowa..... | 13,386.37 | Wright..... | 1,952.00 |
| Jackson..... | 2,771.92 | | |
| Total..... | | | \$319,205.91 |

LIST OF NOTES AND MORTGAGES (KNOWN AS EADS' LOANS) REMAINING UNPAID AT THIS DATE, NOV. 2, 1867.

| NAMES. | AMOUNT. | REMARKS. |
|--|-------------|---|
| James D. Eads, balance..... | \$10,750.00 | Placed in hands of J. Tracy, February 15, 1861..... |
| A. T. Walling & Co..... | 2,000.00 | Placed in hands of J. Tracy, February 15, 1861..... |
| A. T. Walling, balance..... | 5,963.67 | Placed in hands of J. Tracy, February 15, 1861..... |
| A. T. Walling, balance..... | 2,400.00 | Placed in hands of J. Tracy, June 16, 1865..... |
| L. J. Swartz and E. Swartz, balance..... | 4,000.00 | Placed in hands of J. Tracy, February 15, 1861..... |
| S. Boyles, Hugel & Stanfel..... | 643.92 | Placed in hands of D. D. Chase, Dist. Att'y, Sept. 30, '65..... |
| W. G. Crawford and McCorkle balance..... | 1,000.00 | Placed in hands of J. Tracy, February 15, 1861..... |
| T. J. Cannon..... | 6,318.87 | Placed in hands of J. Tracy, February 15, 1861..... |
| T. J. Cannon..... | 1,200.00 | Placed in hands of D. D. Chase, Sept. 7, 1865..... |
| Jno. S. Hamilton, and Anderson..... | 2,000.00 | Placed in hands of J. Tracy, Feb. 15, 1861..... |
| R. W. Rothrock..... | 734.50 | Placed in hands of J. Tracy, June 16, 1865..... |
| J. A. Goodrich, balance..... | 4,000.00 | Placed in hands of G. Watson, Dist. Att'y, Sept. 30, '65..... |
| Jos. B. Dorr, and Jos. Dorr..... | 2,000.00 | Placed in hands of J. Tracy, June 16, 1865..... |
| J. K. Hornish, and Hatt..... | 2,000.00 | Placed in hands of H. W. Maxwell, Dis. Att'y, Oct. 26, '65..... |
| John W. Stanton, and A. Shaw..... | 672.50 | Placed in hands of J. Tracy, June 16, 1865..... |
| E. J. Torf, balance..... | 641.39 | Placed in hands of J. Tracy, June 16, 1865..... |
| R. Hugel, balance..... | 1,765.25 | Placed in hands of J. Tracy, February 15, 1861..... |
| Wm. H. Leech, and R. McFarland, balance..... | 3,000.00 | Placed in hands of J. Tracy, June 16, 1865..... |
| Wm. H. Leech..... | 5,000.00 | Placed in hands of C. R. Scott, Dis. Att'y, Sept. 30, '65..... |
| Geo. S. Hampton..... | 2,100.00 | Placed in hands of G. Watson, Dist. Att'y, Sept. 16, '65..... |
| Sylvester, Harrison & Bro..... | 1,250.00 | No mortgage to secure this note on file..... |
| Geo. Andrews, and R. H. Kelly..... | 600.00 | Placed in hands of J. Tracy, February 15, 1861..... |
| W. J. Gilbert..... | 500.00 | Placed in hands of C. R. Scott, September 30, 1865..... |
| W. H. White..... | 500.00 | Placed in hands of C. R. Scott, September 30, 1865..... |
| Hugh F. King, and Wm. White..... | | |

List of Notes and Mortgages (known as Eads' Loans) remaining unpaid at this date, Nov. 2, 1867—Continued.

| NAMES. | AMOUNT. | REMARKS. |
|----------------------------------|--------------|--|
| E. W. Lake..... | 1,000.00 | Placed in hands of J. Tracy, February 15, 1861..... |
| Thos. Snyder..... | 1,500.00 | Placed in hands of J. Tracy, February 15, 1861..... |
| Benj. Grossman, and Marsell..... | 750.00 | Placed in hands of J. Tracy, September 30, 1865..... |
| Total..... | \$ 64,293.10 | |

27TH.—EADS' LOANS AND SURETIES.

Amount of loans made by Superintendent
J. D. Eads', unpaid as per Auditor's
Report, November 4, 1865..... \$94,803.87

CONTRA.

Amount paid on said Loans during the two
fiscal years ending Nov. 2, 1867, as per
Report of Hon. J. Tracy, Dist. Att'y, 1st
Dist., Receiver and Commissioner, cash, \$15,001.36
Amount of cash received on W. G. Crawford's note..... 156.08
Amount realized from sale of real estate
on execution to the State at two-thirds of
appraised value, as per Hon. J. Tracy's
Report..... 15,353.33—\$30,510.77

Amount of Principal remaining unpaid, Nov. 2, 1867.. \$64,293.10

In the case of the State for use of School Fund, vs. James D. Cavenor and J. M. Griffiths, where the mortgaged premises were sold to third parties (owing to a misunderstanding between the District Attorney and Sheriff) for a mere nominal sum—as appears by my last Report, page 57—the said Sheriff's sale has been set aside by the District Court, and a new sale ordered.

At said second sale the Attorney General, Hon. H. O'Connor, attended in person and bid in the following land for the State, viz:
Sw qr sec. 4; nw qr sec. 7; sw qr sec. 7; n hf nw qr sec. 18;
sw qr sec. 15; w hf ne qr sec. 32; all in town 77, range 25, for
\$6,747.00.

Also at the same sale the following land was sold to a third party for \$800 cash: S hf of nw qr sec. 15, T. 77, R. 25, 80 acres.

The above sale, according to the provisions of Chap. 94, Acts of 1864, is in full satisfaction of above judgment.

Herewith find Report of Hon. J. Tracy, District Attorney of 1st District, showing the disposition made of certain notes belonging to the Permanent School Fund (Eads' loans) which were placed in his hands at various times, in pursuance of law:

To Hon. John A. Elliott, Auditor of State :

I beg leave to make the following reports, regarding the School Fund obligations placed into my hands by you for collection :

1. Note of \$10,000, given by James M. Reid and Hugh T. Reid, July 10, 1856—secured by mortgage on real estate in the city of Keokuk.

Judgment rendered upon said note in District Court of Lee County, Iowa, Dec. 15, 1865, for \$18,890.00.

The property mortgaged together with other property in the city of Keokuk was sold under execution and bid in by the State of Iowa, for use of the School fund, at two-thirds of its appraised value, in full satisfaction of said judgment.

Description of property bid in by State on above judgment, *vs.* James M. Reid and Hugh T. Reid :

Block 18, lying west of a north and south line running through the centre of block 21, and produced through said block 18, 6½ acres.

S w qr bl'k 28, 2½ acres; w hf bl'k 21, 5 acres; w hf bl'k 25, 5 acres; w hf bl'k 22, 5 acres; e hf bl'k 27, 5 acres.

Lots 13, 14, 15, and 16, bl'k 6, Nassau's addition to Keokuk.

Also: Lots 1, 2, 3, 4, 5, 6, 11, 12, 15, 16, 17, 18, block 8.

Lots 1, 2, 3, 4, 9, 10, 12, block 9.

Lots 5, 6, 7, 8, 15, 16, block 10.

Lots 5, 6, 7, 8, 9, 10, 16, 17, 18, block 11.

Lots 1, 2, 5, 6, 9, 10, block 12.

Lots 1, 2, 3, 4, 5, 8, 9, block 13.

Lots 5 and 6, block 14.

Fractional block 16, Nassau's addition to Keokuk.

2. Note of S. J. Reid and J. M. Anderson, of \$640.00, dated July 12th, 1856; and note of S. J. Reid and H. T. Reid, for \$680.00, of same date.

These two notes were secured by the mortgage of S. J. Reid of Sept. 20, 1856, upon real estate in the city of Keokuk. Judgment and decree in District Court of Lee county, Iowa, Dec. 15, 1865, for \$2,425.92.

The property mortgaged, together with other property levied upon by the Sheriff, was sold under execution to the State of Iowa, for use, &c., at two-thirds of its appraised value, in full satisfaction of said judgment.

Description of property bid in by the State on above judgments, *vs.* Reid & Anderson and S. J. & H. T. Reid :

Lots 5, 6, 7, 8, blk 6; lots 1 and 2, bl'k 7; all in Nassau's addition to the city of Keokuk. Also lots 7, 8, 9, 10, 11, 12, bl'k 60, lying partly in Mason's lower addition, and partly in Reid's addition to Keokuk.

3. Note of J. M. Anderson and S. J. Reid, dated July 12, 1856, for \$640.00. This note was satisfied in full by the payment of the principal and six per cent. interest.

4. Note of E. J. Toof, of \$800, dated Aug. 12, 1856—secured by mortgage upon lots in the city of Fort Madison. Judgment and decree rendered Dec. 15, 1865, for \$1,350.00.

Realty mortgaged sold under execution, and amount realized, \$577.50 and costs.

5. Note of E. J. Toof, dated Aug. 12, 1856, for \$450—secured by mortgage upon real estate in Lucas county, returned to Auditor of State.

6. Note of B. Grossman and J. E. Marsell, of June 3, 1857, for \$1,000—secured by mortgage of J. E. Marsell upon real estate in the city of Fort Madison.

Judgment rendered Dec. 16, 1865, for \$1,800.00.

Property sold under execution, and \$250.00 and costs realized.

7. Note of L. J. & B. Swartz, dated July 19, 1856. Amount, \$4,000—secured by mortgage on real estate in the city of Keokuk. Judgment rendered Dec. 20, 1865, for \$7,757.00.

Property sold under execution. Amount realized, \$1,600 and costs.

8. Note of J. K. Hornish and J. M. Hiatt, for \$2,000, dated July 18th, 1856. Suit pending in District Court of Lee county.

9. Note and mortgage of J. A. Goodrich, for \$1,125.00, dated Nov. 21, 1856.

Judgment rendered in District Court of Lee county, Iowa, Dec. 16, 1865, for \$2,180.25. Property sold under execution. Amount realized is, \$390.50 and costs.

10. Note of B. Hogle, dated Nov. 18, 1856—secured by mortgage on realty in Fort Madison.

Judgment rendered in District Court of Lee county, December 15th, 1866, for \$1,955.00.

Property sold under execution. Amount realized, \$358.61 and costs.

11. Two notes of A. T. Walling, one for \$4,900.00, dated April 4, 1856, and one for \$5,100.00, dated May 12, 1856—secured by mortgage upon lands in Lee, Marshall, Story, Decatur, Clark and Wright counties, Iowa.

Judgment and decree rendered Dec. 16, 1865, for \$18,390.00.

The property mortgaged was sold under execution, and bid in by the State as follows:

| | |
|-----------------------------|------------|
| In Lee county for..... | \$1,333.33 |
| In Story county for..... | 1,060.00 |
| In Marshall county for..... | 800.00 |
| In Clarke county for..... | 640.00 |
| In Wright county for..... | 200.00 |

Execution for the sale of the property in Decatur county has also been sent to the proper Sheriff, but no returns made yet.

The property described in the mortgage of said Walling, as lying in Lee county, was encumbered by and sold to satisfy a prior mortgage, excepting 35 acres, in which said Walling had but a one-third interest.

DESCRIPTION OF PROPERTY SOLD ON JUDGMENT, VS. A. T. WALLING.

Commence on se cor of sw qr sec. 1, T. 65, R. 5; thence w on s line of said qr sec. to s w cor of said qr; thence n on w line of said qr, 11 chains, 42 links, to stone; thence e parallel to s line of said qr sec., 30 chains, 50 links, to post; thence south 10 chains, 92 links, to post; thence e parallel to s line of said qr sec., 9 chains, 50 links, to post; thence s 50 links, to beginning, containing 35 acres, in Lee county.

Also nw qr of sw qr and ne qr sw qr, sec. 3, T. 91, R. 26, 80 acres, in Wright county.

W hf of se qr, sec. 31, T. 71, R. 25, in Clarke county.

W fr hf nw qr, w hf ne qr, ne qr se qr and se qr ne qr, of sec. 25 T. 84, R. 23, Story county.

The Sheriff's deed for land in Marshall county was returned to him for correction, and the description of property is unknown.

12. Note of Wm. Thompson, P. C. Tiffany for \$1,000, dated June 16th, 1856. Satisfied by payment of principal and six per cent. interest.

13. Wm. H. Leech's note of \$3,000, dated Nov. 20, 1856. Judgment May 31, 1866, for \$5,860.00.

Amount made by sale of realty under execution, \$1,236.75.

JOSHUA TRACY,

District Attorney, 1st Judicial District.

EADS' SURETIES.

Under Chap. 28, Acts of 1864, Messrs. J. Tracy, T. W. Newman, and L. W. Vale were appointed Commissioners to settle by compromise or otherwise, with the sureties of James D. Eads, Ex-Superintendent of Public Instruction.

Prior to the passage of this law, Hon. J. Tracy, District Attorney of 1st District, had been appointed by the Court as Receiver in the suit of State of Iowa vs. James D. Eads and his sureties, on his official bond as Superintendent of Public Instruction. I have the honor to submit herewith the report of Hon. J. Tracy as Receiver, made to the Hon. F. Springer, Judge of the 1st Judicial District, and also the report of the above named Commissioners, in relation thereto:

TO THE HON. JOHN A. ELLIOTT, Auditor of State:

The undersigned Commissioners, appointed by virtue of an act of the 10th General Assembly of the State of Iowa, (Chapter 28,) to settle with the sureties of James D. Eads, late Superintendent of Public Instruction, beg leave to submit the following report:

After having ascertained the pecuniary ability of each one of said sureties, as near as could be, the amount of property owned by each, and their willingness or unwillingness to compromise, the Commissioners met at different times between the 31st day of January, 1865, and the 26th day of June, of the same year, and endeavored to make an equitable assessment against each one of said sureties, in proportion to his ability to pay. After the assessments were made, Commissioner Tracy, assisted by Charles Doerr, Esq., of Fort Madison, went to work to effect a settlement upon the basis proposed by the assessments—he reporting to the other Commissioners, and advising with them from time to time. Up to this date, (Nov. 12th, 1867) the Commissioners have effected a settlement with some twenty-two of said sureties, and have executed to them, severally, a release from the judgment the State

holds against them, viz.: Joseph Sawyer, Samuel Dinsmore, H. M. Salmon, F. Holtzberger, Joseph Ehart, Robert McHenry, N. McCollough, A. Eighinger, F. Wilze, Samuel Boyles, B. Rophol, William Witte, John Able, Lewis Pappe, John G. Swartz, Theodore Nabors, Willoughby Tibbs, John Stewart, Estate of J. Henkle, Estate of C. J. Price, B. Hngle and Jonathan Jones.

There are some twenty-five or thirty others of said sureties with whom no settlement has been made as yet. The several notes and mortgages placed by order of the Court in the hands of J. Tracy, as Receiver in the suit of the State of Iowa, against the sureties of James D. Eads, which remain unsettled, or which have not been put into judgments, have been passed to the account of the Commissioners, and also the net proceeds of those settled and collected by him as such Receiver.

In order to make this report more intelligible, a copy of the report of J. Tracy, as Receiver, is herewith enclosed; also copy of the account of the Commissioners.

Respectfully submitted,

J. TRACY,
T. W. NEWMAN, } Commissioners.
L. W. VALE,

To the Honorable Francis Springer, Judge of the First Judicial District, State of Iowa:

I beg leave to submit the following report respecting the notes and mortgages placed in my hands as Receiver, by your order, in the suit of the State of Iowa, vs. James D. Eads, late Superintendent of Public Instruction, and the sureties upon his official bonds:

1. Note of James D. Eads for \$20,000.00, secured by mortgage on three lots in Fort Madison.

Judgment rendered in the District Court, at Fort Madison, for \$35,550.00.

Dr. McMurphy, who claimed to own one of the lots, with the improvements thereon, included in the mortgage executed by Mr. Eads to secure this note, was made party defendant to this suit; and upon the trial, his title to said lot and improvement was confirmed as against the State, by decree of said Court, which decree, upon an appeal being taken to the Supreme Court, was subsequently affirmed.

The other two lots were sold on execution, and the sum of \$529.00 and costs realized.

2. Note of A. T. Walling & Co., with ten per cent. interest, \$2,000—secured by mortgage on "Journal Printing Office" in Keokuk, Lee County, Iowa.

Judgment rendered in District Court of Keokuk, for \$2,794.74, Sept. 6th, 1864.

I procured the possession of the "Journal Office" on writ of replevin and then caused the same to be advertised and sold by the Sheriff of Lee county. Amount realized, \$700.00. Each member of the firm of A. T. Walling & Co. being regarded as insolvent, and each having removed from the State permanently, this judgment was compromised by Hon. J. M. Beck, paying to me for said Walling the sum of \$400.00, making the total amount realized, \$1,100.00.

3. Note of T. J. Cannon, \$1,000.00, dated October 15th, 1856, due April 1st, 1857, payable to C. J. Crego, and indorsed by Crego to James D. Eads. The note not having been protested for non-payment, Mr. Crego was released as indorser and Cannon, the maker, as I am informed, has left the State and is insolvent.

4. Note of Boyles, Hngle, and Stemple, \$4,000.00, dated November 19th, 1856, due ten years after date, secured by mortgage on real estate in Lee county. This land was advertised for sale by Peter Miller, as Trustee, named in a prior deed of trust executed by James D. Eads, to Green Erskin, I procuring the sale by an injunction. Afterwards by an arrangement with Daniel F. Miller, Esq., Attorney for Mr. Erskin, the land was sold on the Erskin deed of trust and bid off in my name, and the amount of his claim was paid by the Board of Supervisors of Lee county. I then caused the land to be divided into small tracts and sold them at auction.

The total amount realized, after refunding the money advanced by the Board of Supervisors, was \$792.38.

5. Note of T. J. Cannon, with 10 per cent. interest, \$6,318.87, dated December 16th, 1856, due four years from date. This note was secured by mortgage on the "Des Moines House," and the furniture in said house, in the city of Des Moines. There was a prior incumbrance upon this property to the amount of about \$13,000.00, which absorbed the whole of the property, and, as

stated in paragraph No. 3, Cannon is insolvent and has left the State.

6. Note of R. W. Rothrock, \$2,000.00, dated Nov. 19th, 1856, due ten years after date, with ten per cent. interest. This note was secured by mortgage on two hundred acres of unimproved lands in Iowa county, which I am informed is worth about \$1,000.00. I procured a judgment for the amount of the principal and interest due upon this note, at the last September term of the District Court of Iowa county, and also an order of Court directing the sale of the mortgaged premises. Rothrock left the State several years ago, and I have not been able to learn his place of residence. Messrs. J. H. Murphy & Brother, of Marengo, assisted me in procuring the above judgment. The two hundred acres of land in Iowa county was sold for taxes, a portion of which accrued before the mortgage was made by Rothrock to Eads. I redeemed the land from the tax sale, and the title is now regarded good.

7. Note of Leech & McFarland \$3,000.00, dated November 19th, 1856, due ten years after date. This note was given to James D. Eads for the purchase money for one hundred and sixty acres of land in Polk County. I found upon an examination that this land belonged to the State University, and that it was sold to Mr. Eads on credit, except the first payment of \$320.00, the deferred payments falling due and not being paid, the Trustees of the State University ordered Eads' title bond to be forfeited and resold the land. Messrs. Leech & McFarland therefore having received no consideration for the note, a suit against them would be unavailing.

8. Note of Gilbert, Burns, McBride and Paul, \$600.00, dated May 6th, 1856, due two years after date with ten per cent. interest. I brought suit upon this note in the District Court of Johnson County, Burns and Paul set up a defense to said note, and after the case had been pending for some two or three terms of Court they were released upon the payment of \$375.00; and judgment taken against the other defendants for the balance of the note and interest. I have been unable to collect anything further upon this note. Amount of judgment against Gilbert and McBride, \$803.00.

9. Note of Elijah W. Lake, \$1,000.00, dated November 5, 1855, due April 1, 1856, payable to Daniel Gillis with two per

cent. per month as a penalty for non payment; and by Gillis assigned to James D. Eads. I caused suit to be brought upon this note in the District Court of Johnson county, and after a long and closely contested litigation in the District and Supreme Courts upon the questions of priority of mortgage liens, we were successful in establishing the priority of lien in favor of the State; judgment was rendered upon the note for the amount of the principal without costs or interest.

10. Note of Thomas Snyder, \$1,500.00, dated January 2, 1856, due four years after date, with ten per cent. interest, secured by mortgage on town lots in Iowa City; judgment rendered in the District Court of Johnson county, for \$2,370. Nothing as yet has been realized upon this judgment; the lots described in the mortgage are regarded as of but little value, and the defendant, I am informed, is insolvent. Hon. Rush Clark, of Iowa City, assisted me in the suits against Thos. Snyder, Elijah Lake, *et al*, and against Paul, Burns and others. A particular account of money collected, amount paid out including my fees for services, is hereto attached. All of which is respectfully submitted and asked to be approved.

J. TRACY, Receiver.

STATE OF IOWA, } ss.
FIRST JUDICIAL DISTRICT, }

I, Francis Springer, Judge of the District Court of said district, certify, that I have this day examined the foregoing report of the Hon. J. Tracy, who was by me on the 26th day of January, 1861, appointed Receiver as therein stated; and that the said report is approved by me.

In testimony whereof I hereto subscribe my name, at Mt. Pleasant, in said State, this 12th day of November, A. D., 1867.

FRANCIS SPRINGER, Judge.

JOSHUA TRACY, Receiver,

| 1862. | | Dr. |
|---------|---|-----------|
| Feb. 3 | To proceeds from sale of Journal Printing Office..... | \$ 700.00 |
| 1863. | | |
| July 12 | To amt collected on execution sale of lots on Ead's judgment..... | 576.00 |
| 1864. | | |
| | To amount collected from sale of Erskin land..... | 792.38 |
| 1865. | | |
| Aug. 1 | To amount collected of Paul & Burns, of Iowa City | 375.00 |
| | To accumulated interest on judgment against Lake, et. al. | 1000.00 |
| | in District Court | 133.20 |
| | To amount collected on judgment against A. T. Walling & Co. on compromise..... | 400.00 |
| | | |
| | | \$3976.58 |

in account with the sureties of JAMES D. EADS.

| 1862. | | Cr. |
|--------|---|------------|
| Feb. 3 | By Sheriff's fee on sale of printing office, \$33.10; printing notice of sale, \$8.00; appraisers' fee, \$10.00..... | \$ 51.10 |
| | By taxes paid city of Keokuk on printing office..... | 6.40 |
| | By 10 per cent. on \$700 | 70.00 |
| | By legal services in replevin suit for possession of Journal Office against Seliman..... | 30.00 |
| | By fee paid Recorder for copy of Erskin mortgage..... | 1.75 |
| 1864. | | |
| June 2 | By omnibus hire to take Board of Supervisors to look at Erskin land..... | 3.00 |
| | By cash to Peter Miller, trustee, &c..... | 10.00 |
| | By 10 per cent. on \$792.38, proceeds of Erskin land..... | 79.23 |
| | By cash to "Plainsdealer," printing notice of land sale..... | 15.00 |
| | By costs paid Clerk of Court at Keokuk..... | 2.85 |
| | By legal services in District Court at Fort Madison in injunc- tion suit against Erskin & Miller | 30.00 |
| | By legal services in suit vs. Eads and Dr. McMurphy in Dis- trict Court..... | 50.00 |
| | By legal services in same suit in Supreme Court..... | 30.00 |
| | By cost of transcript for Supreme Court in suit of State vs. Eads and McMurphy..... | 12.00 |
| | By costs paid Sheriff on execution, court costs, &c..... | 47.00 |
| | By 10 per cent on net proceeds collected on Eads' judgment.. | 52.90 |
| | By telegraphic dispatch respecting sale of lots..... | 00 |
| | By Rush Clark's Attorney's fees, State vs. Lake et al..... | 200.00 |
| | By Rush Clark's Attorney's fees, State vs. Snyder..... | 25.00 |
| | By Rush Clark's Attorney's fees, State vs. Paul, et al..... | 75.00 |
| | By costs paid Clerk of District Court, Johnson county, and to referee adjudged to plaintiffs in suit of State vs. Lake, et al.. | 23.25 |
| | By 10 per cent on net proceeds of Lake judgment \$900.00.... | 91.00 |
| | To 10 per cent on \$375.00 of Paul & Burns..... | 37.50 |
| | By Notary fees paid in taking Eads' deposition in suit of State vs. Paul & Burns..... | 10.00 |
| | By amount paid to redeem 200 acres of land in Iowa county.. | 134.10 |
| | By amount paid abstract of title to Iowa county lands, and for redeeming said lands from tax sale..... | 11.15 |
| | By legal services in suit at Keokuk, District Court vs. A. T. Walling & Co..... | 30.00 |
| | By 10 per cent collected on \$400.00 in Walling judgment.... | 40.00 |
| | * By 6 days' services including expenses to Iowa City, Marengo, and Des Moines, in relation to the notes and Mortgages of T. J. Cannon, Leech & McFarland, Rothrock & Snyder..... | 50.00 |
| | By balance passed to account of Eads' Commissioners..... | 2,757.75 |
| | Total..... | \$3,976.58 |

* I made two trips to Iowa City to assist in the Lake and Paul, and Burns suit, for which I have made no additional charge.

J. TRACY, T. W. NEWMAN, and L. W. VALE, Com'rs to settle with Eads' Sureties.

| 1865. | Dr. |
|---|--------------------|
| July 15 To amount transferred from account of J. Tracy, Receiver... | \$ 2,757.75 |
| To amount collected of Eads' Sureties at sundry times, viz: | |
| Joseph Sawyer, \$400.00, S. Dinsmore, \$200.00..... | 600.00 |
| H. Salmon, \$200.00, F. Holzberger, \$125.00..... | 325.00 |
| Joseph Ehart, \$400.00, Robert McHenry, \$400.00..... | 800.00 |
| N. McCullough, \$200.00, A. Eichinger, \$200.00..... | 400.00 |
| F. Wilze, \$100.00, W. Witte, \$150.00..... | 250.00 |
| John Able, \$100.00, L. Pappe, \$350.00..... | 450.00 |
| J. G. Swartz, \$375.00, T. Nabors, \$300.00..... | 675.00 |
| W. Tibbs, \$200.00, John Stewart, \$1000.00..... | 1,200.00 |
| J. Henkle's estate, \$200.00, H. Boyles, \$200.00..... | 400.00 |
| C. J. Price's estate, \$2,000.00, J. Jones, \$1,500.00..... | 3,500.00 |
| F. Wilze, \$200.00, Samuel Boyles, \$400.00..... | 600.00 |
| Total..... | <u>\$11,957.75</u> |

In account with the State of Iowa,

| 1865. | Cr. |
|--|--------------------|
| June 28 By cash on account to Commissioner Vale..... | \$ 100.00 |
| July 27 By draft to State Treasurer..... | 5,000.00 |
| 27 By Exchange on draft..... | 5.00 |
| Nov. 9 By draft to State Treasurer..... | 2,000.00 |
| 9 By Exchange on draft..... | 2.00 |
| 9 By costs to Sheriff of Lee county..... | 25.00 |
| 9 By cash on account to Commissioner Newman..... | 100.00 |
| 1867. | |
| May 8 By draft to Auditor..... | 1,000.00 |
| 8 By exchange on same..... | 1.00 |
| July 29 By draft to Auditor..... | 1,250.00 |
| 29 By exchange on same..... | 1.25 |
| Aug. 3 By draft to Auditor..... | 1,500.00 |
| 3 By exchange on same..... | 1.50 |
| Nov. 8 By cash on account to Commissioner Tracy..... | 300.00 |
| 9 By bill of W. H. Howard for making duplicate copies of Report..... | 10.00 |
| 9 By draft to Auditor of State..... | 461.50 |
| 9 By draft to Auditor of State..... | 200.00 |
| 9 By exchange on same..... | .50 |
| Total..... | <u>\$11,957.75</u> |

23TH.—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 as per Clerks' Reports.... | *\$2,181,101.07 |
| Amount loaned to the State..... | 122,295.75 |
| Amount of Eads' loans unpaid..... | 64,293.10 |
| Amount loaned Med. Department, State University..... | 15,000.00 |
| Amount invested in U. S. Bonds..... | 102,008.00 |
| 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 Ex-School Fund Commissioner of Madison county..... | 569.13 |
| Amount due from Ex-School Fund Commissioner of Story county..... | 231.55 |
| Amount in hand of State Treasurer..... | 8,126.94 |
| | \$2,499,819.48 |
| Add for losses ascertained and credited to counties.. | 16,891.17 |
| Add for discrepancy between amount of Permanent Fund in counties as reported by the Clerks and the amount as shown by Auditor's books..... | 40,396.45 |
| | \$2,557,107.10 |

*The amount in the counties as shown by the Auditor's Books is \$2,221,497.52. As several counties have not reported for June, 1897, either of these amounts are but approximations to the true amount.

29TH.—STATEMENT H.

Of the apportionment of the interest on the Permanent School Fund, made by the Auditor of State, on the 5th day of March, 1896, as provided by Sections 1907 and 1969 of the Revision of 1890.

| COUNTIES. | No. of Youths. | Amount of in- terest delin- quent. | Amount of in- terest collect- ed. | Amount of in- terest appor- tioned. | Warrants on Excess Revenue for deficiency. | pay- able to Rev- enues. |
|------------------|-------------------|--|---|---|--|--------------------------------|
| Adair..... | 474 | 643.63 | 61.53 | \$ 156.42 | 94.89 | 140.99 |
| Adams..... | 821 | 236.33 | 41.92 | 270.33 | ..... | 2,140.59 |
| Allamakee..... | 5,885 | 7,072.77 | 4,082.64 | 1,942.05 | 878.63 | 13.54 |
| Apolonose..... | 5,662 | 832.98 | 990.13 | 1,868.46 | ..... | 719.26 |
| Audubon..... | 250 | 584.43 | 96.04 | 82.50 | ..... | 331.80 |
| Benton..... | 4,850 | 3,617.18 | 2,319.76 | 1,600.50 | 261.74 | 998.31 |
| Black Hawk..... | 5,906 | 3,837.57 | 1,983.78 | 1,651.98 | ..... | 283.01 |
| Boone..... | 2,658 | 2,175.30 | 615.40 | 877.14 | ..... | 281.45 |
| Bremer..... | 2,849 | 4,849.14 | 1,935.48 | 940.17 | ..... | 27.10 |
| Butler..... | 2,907 | 1,489.22 | 1,011.32 | 728.31 | ..... | 35.63 |
| Buchanan..... | 4,062 | 813.27 | 1,621.91 | 1,340.46 | ..... | 2,086.97 |
| Calloun..... | 98 | 21.70 | 59.44 | 32.34 | ..... | 195.00 |
| Carroll..... | 216 | 151.87 | 106.91 | 71.28 | ..... | 17.40 |
| Cass..... | 827 | 250.50 | 34.85 | 272.91 | 238.56 | ..... |
| Cedar..... | 6,121 | 1,275.18 | 4,106.90 | 2,019.93 | ..... | ..... |
| Cerro Gordo..... | 530 | 975.17 | 369.90 | 174.90 | ..... | ..... |
| Cherokee..... | 46 | 2.63 | 32.58 | 15.18 | ..... | ..... |
| Chickasaw..... | 2,347 | 2,463.66 | 600.93 | 774.51 | 173.58 | ..... |
| Clay..... | 55 | No fund..... | No fund..... | 18.15 | 18.15 | ..... |
| Clarke..... | 2,537 | 1,870.20 | 1,595.66 | 843.81 | ..... | 752.05 |
| Clayton..... | 9,302 | 5,238.01 | 2,174.48 | 3,069.66 | 895.18 | ..... |
| Clinton..... | 9,472 | 2,382.03 | 2,627.59 | 3,125.76 | 497.87 | ..... |

STATEMENT H—CONTINUED.

| COUNTIES. | No. 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 pay- able to Re- venue. |
|-----------------|-------------------|--|---|---|---|--------------------------------------|
| Crawford..... | 304 | 624.54 | 226.04 | 100.32 | ..... | 125.72 |
| Dallas..... | 2,852 | 1,538.34 | 1,114.90 | 941.16 | ..... | 173.74 |
| Davis..... | 5,981 | 841.57 | 1,252.63 | 1,973.73 | 721.10 | ..... |
| Decatur..... | 3,887 | 2,999.41 | 3,743.65 | 1,282.71 | ..... | 2,460.94 |
| Delaware..... | 5,154 | 1,175.26 | 1,645.32 | 1,700.82 | 55.50 | ..... |
| Des Moines..... | 8,127 | 1,081.32 | 1,449.10 | 2,681.91 | 1,232.81 | ..... |
| Dickinson..... | 136 | No fund. | No fund. | 44.88 | 44.88 | ..... |
| Dubuque..... | 12,382 | 10,203.79 | 2,379.39 | 4,086.06 | 1,706.67 | ..... |
| Emmett..... | 170 | No fund. | No fund. | 56.10 | 56.10 | ..... |
| Fayette..... | 5,692 | 4,417.20 | 3,626.30 | 1,878.36 | ..... | 1,747.94 |
| Floyd..... | 2,075 | 5,042.06 | 1,289.60 | 684.75 | ..... | 604.85 |
| Franklin..... | 899 | 1,264.56 | 228.18 | 296.67 | 68.49 | ..... |
| Fremont..... | 3,124 | No report. | No report. | 1,030.92 | 1,030.92 | ..... |
| Greene..... | 715 | 290.97 | 997.25 | 235.95 | ..... | 761.30 |
| Grundy..... | 618 | 132.98 | 383.95 | 203.94 | ..... | 180.01 |
| Guthrie..... | 1,594 | 808.14 | 445.40 | 526.02 | 80.62 | ..... |
| Hamilton..... | 934 | 757.85 | 1,020.77 | 308.29 | ..... | 712.55 |
| Hancock..... | 112 | No fund. | No fund. | 36.96 | 36.96 | ..... |
| Harrison..... | 1,893 | 1,406.95 | 1,627.28 | 624.69 | ..... | 1,002.59 |
| Hardin..... | 3,079 | 633.87 | 991.04 | 1,016.07 | 25.03 | ..... |
| Henry..... | 7,071 | 3,414.51 | 924.81 | 2,333.43 | 1,408.62 | ..... |
| Howard..... | 1,540 | 631.49 | 398.27 | 508.20 | 109.93 | ..... |
| Humboldt..... | 289 | 851.22 | 7.92 | 95.37 | 87.45 | ..... |
| Iowa..... | 4,289 | 1,548.07 | 3,078.35 | 1,415.37 | ..... | 1,662.98 |
| Jackson..... | 8,224 | 1,672.13 | 1,469.57 | 2,713.92 | 1,244.35 | ..... |

| | | | | | | |
|--------------------|--------|-------------|-------------|----------|----------|--------|
| Jasper..... | 5,396 | 2,196.40 | 1,241.26 | 1,780.68 | 539.42 | ..... |
| Jefferson..... | 6,718 | 1,010.54 | 1,213.19 | 2,216.94 | 1,003.75 | ..... |
| Johnson..... | 7,628 | 4,796.18 | 1,317.02 | 2,517.24 | 1,200.22 | ..... |
| Jones..... | 6,330 | 3,292.94 | 2,498.75 | 2,088.90 | ..... | 409.85 |
| Keokuk..... | 6,357 | 304.50 | 1,089.20 | 2,097.81 | 1,008.61 | ..... |
| Kossuth..... | 338 | *1,650.00 | 348.30 | 111.54 | ..... | 236.76 |
| Lee..... | 12,156 | 4,593.28 | 1,823.88 | 4,011.48 | 2,187.60 | ..... |
| Linn..... | 9,137 | 2,225.22 | 2,101.71 | 3,015.21 | 913.50 | ..... |
| Louisa..... | 4,655 | 2,874.87 | 1,404.95 | 1,536.15 | 131.20 | ..... |
| Lucas..... | 2,935 | 843.27 | 1,083.77 | 968.55 | ..... | 115.22 |
| Madison..... | 3,570 | 340.12 | 1,620.05 | 1,178.10 | ..... | 441.95 |
| Mahaska..... | 7,397 | 1,506.64 | 2,245.34 | 2,441.01 | 195.67 | ..... |
| Marion..... | 5,343 | 1,424.00 | 1,648.36 | 2,753.19 | 1,104.83 | ..... |
| Marshall..... | 3,158 | 1,509.17 | 1,440.25 | 1,042.14 | ..... | 398.11 |
| Mills..... | 2,418 | 531.46 | 418.39 | 797.94 | 379.55 | ..... |
| Mitchell..... | 1,996 | 692.51 | 434.66 | 658.68 | 224.02 | ..... |
| Monona..... | 584 | 88.79 | 198.34 | 192.72 | ..... | 5.62 |
| Monroe..... | 4,345 | 1,049.28 | 613.47 | 1,433.85 | 820.38 | ..... |
| Montgomery..... | 673 | *2,200.00 | 196.87 | 222.09 | 25.22 | ..... |
| Muscataine..... | 6,716 | 2,555.83 | 1,331.44 | 2,216.28 | 884.84 | ..... |
| Page..... | 2,563 | 842.42 | 756.53 | 845.79 | 89.26 | ..... |
| Palo Alto..... | 132 | No fund.... | No fund.... | 43.56 | 43.56 | ..... |
| Plymouth..... | 37 | No fund.... | No fund.... | 12.21 | 12.21 | ..... |
| Pocahontas..... | 100 | No fund.... | No fund.... | 33.00 | 33.00 | ..... |
| Polk..... | 6,937 | 4,917.17 | 1,473.28 | 2,289.21 | 815.93 | ..... |
| Pottawattamie..... | 2,497 | 490.00 | 124.00 | 794.31 | 670.31 | ..... |
| Poweshiek..... | 3,424 | 3,252.25 | 1,603.65 | 1,129.92 | ..... | 473.73 |
| Ringgold..... | 1,356 | 858.34 | 1,232.14 | 447.48 | ..... | 784.66 |

* Estimated.

STATEMENT H—CONTINUED.

| COUNTIES. | No. of Youths. | Amount of Interest delin- quent. | Amount of Interest col- lected. | Amount of Interest ap- portioned. | Warrant on Revenue for deficiency. | Excess payable to Revenue. |
|---|-------------------|--|---------------------------------------|---|--|----------------------------------|
| Sac | 174 | 22.25 | 11.38 | 57.42 | 46.04 | ..... |
| Scott..... | 9,977 | 430.90 | 693.96 | 3,292.41 | 2,598.45 | ..... |
| Shelby..... | 420 | 62.26 | 144.43 | 138.60 | ..... | 5.83 |
| Story..... | 2,597 | 1,376.08 | 777.14 | 857.01 | 79.87 | ..... |
| Tama..... | 3,517 | 7,399.02 | 1,223.44 | 1,160.61 | ..... | 62.83 |
| Taylor..... | 1,777 | 249.39 | 255.29 | 586.41 | 331.12 | ..... |
| Union..... | 1,195 | 1,076.70 | 829.56 | 394.35 | ..... | 435.21 |
| Van Buren | 6,773 | 946.07 | 1,368.96 | 2,235.09 | 866.13 | ..... |
| Wapello..... | 7,565 | 1,056.96 | 1,163.64 | 2,496.45 | 1,332.81 | ..... |
| Warren..... | 5,179 | 1,270.19 | 814.11 | 1,709.07 | 894.96 | ..... |
| Washington..... | 6,846 | 1,290.44 | 1,935.12 | 2,259.18 | 324.06 | ..... |
| Wayne..... | 3,104 | 1,025.92 | 658.83 | 1,024.32 | 365.49 | ..... |
| Webster..... | 1,710 | 918.60 | ..... | 564.30 | 564.30 | ..... |
| Winnebago..... | 214 | No fund.... | No fund.... | 70.62 | 70.62 | ..... |
| Winneswick..... | 6,452 | 2,785.63 | 3,642.08 | 2,129.16 | ..... | 1,512.92 |
| Woodbury..... | 508 | No report.... | No report.... | 167.64 | 167.64 | ..... |
| Worth..... | 509 | 17.41 | 188.81 | 167.97 | ..... | 20.84 |
| Wright..... | 444 | 183.72 | 163.38 | 146.52 | ..... | 16.86 |
| Totals..... | 324,203 | \$149,294.04 | \$98,470.80 | ..... | ..... | ..... |
| Deduct from this amount too much apportioned last September upon erroneous statement from Boone county..... | ..... | ..... | 5,108.04 | ..... | ..... | ..... |
| | | | 93,362.76 | ..... | ..... | ..... |

| | | | | | |
|------------------------------|--------------|--------------|--------------|-------------|-------------|
| Medical College loans..... | 11,100.00 | ..... | ..... | ..... | ..... |
| Eads' loans..... | *100,000.00 | ..... | ..... | ..... | ..... |
| United States Bonds..... | ..... | 4,383.46 | ..... | ..... | 4,383.46 |
| Interest on State loans..... | ..... | 9,240.77 | ..... | ..... | 9,240.77 |
| | \$260,394.04 | \$106,986.99 | \$106,986.99 | \$30,892.30 | \$36,000.34 |

* Estimated.

+ Webster county reported \$575.39 interest collected, and the Clerk was directed to pay the same to the estate of John Tolman, Ex-School Fund Commissioner of Webster county, in part payment of amount due said Tolman, as Ex-School Fund Commissioner, the whole amount being \$769.83.

30TH.—STATEMENT I.

Of the apportionment of the Interest on the Permanent School Fund made by the Auditor of State, on the 10th day of September, A. D. 1866, as provided by Sections 1967 and 1969 of the Revision of 1860.

| COUNTIES. | No. of Youths. | Amount of Interest delin- quent. | Amount of Interest col- lected. | Amount of Interest ap- portioned. | Warrant on Revenue for deficiency. | Excess payable to Revenue. |
|-------------------|-------------------|--|---------------------------------------|---|--|----------------------------------|
| Adair | 474 | \$ 405.51 | \$ 265.89 | 85.32 | ..... | \$ 180.57 |
| Adams | 821 | 112.20 | 146.13 | 147.78 | 1.65 | ..... |
| Allamakee | 5,885 | 2,508.39 | 3,125.12 | 1,059.30 | ..... | 2,065.82 |
| Appanoose | 5,662 | 563.55 | 288.73 | 1,019.16 | 730.43 | ..... |
| Audubon | 250 | 493.55 | 161.09 | 45.00 | ..... | 116.09 |
| Benton | 4,850 | 2,842.54 | 1,149.07 | 873.00 | ..... | 276.07 |
| Black Hawk | 5,006 | 2,270.75 | 1,257.25 | 901.08 | ..... | 356.17 |
| Boone | 2,658 | 2,025.45 | 506.77 | 478.44 | ..... | 28.33 |
| Bremer | 2,849 | 5,094.79 | 888.73 | 512.82 | ..... | 375.91 |
| Butler | 2,207 | 1,533.96 | 263.73 | 397.26 | 133.53 | ..... |
| Buchanan | 4,062 | 323.69 | 489.58 | 731.16 | 241.58 | ..... |
| Calhoun | 98 | 23.02 | 10.40 | 17.64 | 7.24 | ..... |
| Carroll | 216 | 167.47 | 39.82 | 38.88 | ..... | .94 |
| Cass | 827 | 206.90 | 46.55 | 148.86 | 102.31 | ..... |
| Cedar | 6,121 | 579.28 | 528.78 | 1,101.78 | 573.00 | ..... |
| Cerro Gordo | 530 | 244.35 | 239.12 | 95.40 | ..... | 143.72 |
| Cherokee | 46 | No report. | No report. | 8.28 | 8.28 | ..... |
| Chickasaw | 2,347 | 1,978.65 | 485.01 | 422.46 | ..... | 62.55 |
| Clay | 55 | No fund. | No fund. | 9.90 | 9.90 | ..... |
| Clarke | 2,557 | 1,459.54 | 419.66 | 460.26 | 40.60 | ..... |
| Clayton | 9,302 | 5,808.74 | 1,405.77 | 1,674.36 | 268.59 | ..... |
| Clinton | 9,472 | 1,703.53 | 678.50 | 1,704.96 | 1,026.46 | ..... |

| | | | | | | |
|------------------|--------|------------|----------|----------|----------|----------|
| Crawford | 304 | 513.79 | 110.75 | 54.72 | ..... | 56.03 |
| Dallas | 2,852 | 245.29 | 1,005.59 | 513.36 | ..... | 492.23 |
| Davis | 5,981 | 127.04 | 732.09 | 1,076.58 | 344.49 | ..... |
| Decatur | 3,887 | 923.38 | 2,466.29 | 699.66 | ..... | 1,766.63 |
| Delaware | 5,154 | 494.94 | 727.34 | 927.72 | 200.38 | ..... |
| Des Moines | 8,127 | 423.31 | 706.19 | 1,462.86 | 756.67 | ..... |
| Dickinson | 136 | No fund. | No fund. | 24.48 | 24.48 | ..... |
| Dubuque | 12,382 | 10,047.56 | 782.35 | 2,228.76 | 1,446.41 | ..... |
| Emmett | 170 | No fund. | No fund. | 30.60 | 30.60 | ..... |
| Fayette | 5,692 | 3,025.83 | 1,681.73 | 1,024.56 | ..... | 657.17 |
| Floyd | 2,075 | 973.24 | 2,172.74 | 373.50 | ..... | 1,799.24 |
| Franklin | 899 | No report. | *161.82 | 161.82 | ..... | ..... |
| Fremont | 3,124 | No report. | *562.32 | 562.32 | ..... | ..... |
| Greene | 715 | 172.07 | 311.85 | 128.70 | ..... | 183.15 |
| Grundy | 618 | ..... | 140.20 | 111.24 | ..... | 28.96 |
| Guthrie | 1,594 | 760.52 | 147.62 | 286.92 | 139.30 | ..... |
| Hamilton | 934 | 346.90 | 636.90 | 168.12 | ..... | 468.78 |
| Hancock | 112 | No fund. | No fund. | 20.16 | 20.16 | ..... |
| Harrison | 1,893 | 857.38 | 586.57 | 340.74 | ..... | 245.83 |
| Hardin | 3,079 | 124.18 | 523.00 | 554.22 | 31.22 | ..... |
| Henry | 7,071 | 2,918.21 | 496.30 | 1,272.78 | 776.48 | ..... |
| Howard | 1,540 | 7,979.11 | 1,298.08 | 277.20 | ..... | 1,020.88 |
| Humboldt | 289 | 756.04 | 95.18 | 52.02 | ..... | 43.16 |
| Iowa | 4,289 | 786.40 | 1,155.85 | 772.02 | ..... | 383.83 |
| Jackson | 8,224 | 1,141.33 | 530.80 | 1,380.32 | 949.52 | ..... |
| Jasper | 5,396 | 1,357.32 | 1,019.94 | 971.28 | ..... | 48.66 |
| Jefferson | 6,718 | 405.35 | 605.19 | 1,209.24 | 604.05 | ..... |

* Estimated.

STATEMENT I—CONTINUED.

| COUNTIES. | No. of Youths. | Amount of Interest delin- quent. | Amount of Interest col- lected. | Amount of Interest ap- portioned. | Warrant on Revenue for deficiency. | Excess pay- able to Revenue. |
|--------------------|-------------------|--|---------------------------------------|---|--|------------------------------------|
| Johnson..... | 7,628 | \$ 4,224.40 | \$ 624.07 | \$ 1,373.04 | \$ 748.97 | ..... |
| Jones..... | 6,330 | 2,116.22 | 1,176.72 | 1,139.40 | ..... | \$ 37.32 |
| Keokuk..... | 6,357 | ..... | 417.17 | 1,144.26 | 727.09 | ..... |
| Kossuth..... | 338 | ..... | 181.16 | 60.84 | ..... | 120.32 |
| Lee..... | 12,156 | 4,593.28 | 776.23 | 2,188.08 | 1,411.85 | ..... |
| Linn..... | 9,137 | 1,455.53 | 783.19 | 1,644.66 | 861.47 | ..... |
| Louisa..... | 4,655 | 2,619.55 | 255.32 | 837.90 | 582.58 | ..... |
| Lucas..... | 2,935 | 375.41 | 398.70 | 528.30 | 129.60 | ..... |
| Madison..... | 3,570 | 6.13 | 402.77 | 642.00 | 239.83 | ..... |
| Mahaska..... | 7,397 | 2,330.88 | 529.87 | 1,331.46 | 801.59 | ..... |
| Marion..... | 8,343 | 796.85 | 627.15 | 1,501.74 | 874.59 | ..... |
| Marshall..... | 3,158 | 482.47 | 280.36 | 568.44 | 288.08 | ..... |
| Mills..... | 2,418 | 146.83 | 508.46 | 435.24 | ..... | 73.22 |
| Mitchell..... | 1,996 | 435.74 | 56.00 | 359.28 | 303.28 | ..... |
| Monona..... | 584 | No report. | *105.12 | 105.12 | ..... | ..... |
| Monroe..... | 4,345 | 780.20 | 280.21 | 782.10 | 501.89 | ..... |
| Montgomery..... | 673 | ..... | 312.68 | 121.14 | ..... | 191.54 |
| Muscatoine..... | 6,716 | 3,008.87 | 382.54 | 1,208.88 | 826.34 | ..... |
| Page..... | 2,563 | 308.96 | 551.54 | 461.34 | ..... | 90.20 |
| Palo Alto..... | 132 | No fund. | No fund. | 23.76 | 23.76 | ..... |
| Plymouth..... | 37 | No fund. | No fund. | 6.66 | 6.66 | ..... |
| Pocahontas..... | 100 | No fund. | No fund. | 18.00 | 18.00 | ..... |
| Polk..... | 6,937 | 3,436.15 | 1,360.46 | 1,248.66 | ..... | 111.80 |
| Pottawattamie..... | 2,407 | 399.12 | 346.75 | 433.26 | 86.51 | ..... |
| Poweshiek..... | 3,424 | 1,000.00 | 1,291.81 | 616.32 | ..... | 675.49 |

| | | | | | | |
|--------------------------------------|---------|--------------|-------------|-------------|-------------|-------------|
| Ringgold..... | 1,356 | 131.03 | 976.74 | 244.08 | ..... | 732.66 |
| Sac..... | 174 | 40.45 | ..... | 31.32 | 31.32 | ..... |
| Scott..... | 9,977 | 211.00 | 348.65 | 1,795.86 | 1,447.21 | ..... |
| Shelby..... | 420 | ..... | 83.38 | 75.60 | ..... | 7.78 |
| Story..... | 2,597 | 1,050.67 | 390.52 | 467.46 | 76.94 | ..... |
| Tama..... | 3,517 | 7,021.87 | 377.15 | 633.06 | 255.91 | ..... |
| Taylor..... | 1,777 | 88.10 | 124.88 | 319.86 | 194.98 | ..... |
| Union..... | 1,195 | 427.06 | 649.64 | 215.10 | ..... | 434.54 |
| Van Buren..... | 6,773 | 599.68 | 457.14 | 1,219.14 | 762.00 | ..... |
| Wapello..... | 7,565 | 282.28 | 774.68 | 1,361.70 | 587.02 | ..... |
| Warren..... | 5,179 | 1,067.22 | 202.97 | 932.22 | 729.25 | ..... |
| Washington..... | 6,846 | 652.41 | 654.00 | 1,232.28 | 578.28 | ..... |
| Wayne..... | 3,104 | 200.00 | 1,271.28 | 558.72 | ..... | 712.56 |
| Webster..... | 1,710 | 326.66 | +766.23 | 307.80 | ..... | 458.43 |
| Winnebago..... | 214 | No report. | No report. | 38.52 | 38.52 | ..... |
| Winneshiek..... | 6,452 | 1,361.60 | 1,211.83 | 1,161.36 | ..... | 50.47 |
| Woodbury..... | 508 | No report. | *91.44 | 91.44 | ..... | ..... |
| Worth..... | 509 | 2.67 | 26.17 | 91.62 | 65.45 | ..... |
| Wright..... | 444 | 94.88 | 88.66 | 79.92 | ..... | 8.74 |
| Total..... | 324,203 | \$107,799.32 | \$51,196.03 | ..... | ..... | ..... |
| Medical College loans..... | ..... | 11,100.00 | ..... | ..... | ..... | 500.00 |
| Eads' loans..... | ..... | 100,000.00 | 500.00 | ..... | ..... | 3,816.52 |
| Interest on United States Bonds..... | ..... | ..... | 3,816.52 | ..... | ..... | 2,843.99 |
| Interest on State loans..... | ..... | ..... | 2,843.99 | ..... | ..... | ..... |
| Total..... | ..... | \$218,899.32 | \$58,356.54 | \$58,356.54 | \$21,666.30 | \$21,666.30 |

* Estimated.

† Whole amount of Interest collected, \$900.60; but \$194.46 is deducted to pay balance due estate of J. Tolman, Ex-School Fund Commissioner of Webster county.

31st.—STATEMENT K,

Of the Apportionment of the Interest on the Permanent School Fund made by the Auditor of State, on the 4th day of March, 1867, as provided by Sections 1967 and 1969 of the Revision of 1860.

| COUNTIES. | No. of Youths. | Amount of Interest delin- quent. | Amount of Interest col- lected | Amount of Interest ap- portioned. | Warrant on Revenue for deficiency. | Excess payable to Revenue. |
|------------------|-------------------|--|--------------------------------------|---|--|----------------------------------|
| Adair..... | 573 | \$ 415.78 | \$ 191.79 | \$ 200.55 | 8.76 | ..... |
| Adams..... | 926 | 362.29 | 610.11 | 324.10 | ..... | \$ 286.01 |
| Allamakee..... | 6,230 | 3,572.53 | 3,313.84 | 2,180.50 | ..... | 1,133.34 |
| Appanoose..... | 5,800 | 581.85 | 889.26 | 2,030.00 | 1,140.74 | ..... |
| Audubon..... | 255 | 644.67 | 166.86 | 89.25 | ..... | 77.61 |
| Benton..... | 5,650 | 3,777.92 | 2,723.73 | 1,977.50 | ..... | 746.23 |
| Black Hawk..... | 6,061 | 4,534.65 | 2,204.92 | 2,121.35 | ..... | 83.57 |
| Boone..... | 3,399 | 1,804.73 | 642.34 | 1,189.65 | 547.31 | ..... |
| Bremor..... | 3,485 | 3,099.62 | 3,416.49 | 1,219.75 | ..... | 2,196.74 |
| Buchanan..... | 4,349 | 440.49 | 1,694.06 | 1,522.15 | ..... | 171.91 |
| Butler..... | 2,523 | 1,810.94 | 1,147.11 | 883.05 | ..... | 264.06 |
| Calhoun..... | 120 | 137.11 | 140.74 | 42.00 | ..... | 98.74 |
| Carroll..... | 361 | No report. | *126.35 | 126.35 | ..... | ..... |
| Cass..... | 975 | 379.40 | 116.25 | 341.25 | 225.00 | ..... |
| Cedar..... | 6,400 | 1,554.01 | 3,639.73 | 2,240.00 | ..... | 1,399.73 |
| Cerro Gordo..... | 742 | 1,182.40 | 602.28 | 259.70 | ..... | 342.58 |
| Cherokee..... | 102 | 14.92 | 28.42 | 35.70 | 7.28 | ..... |
| Chickasaw..... | 2,585 | 759.23 | 957.27 | 904.75 | ..... | 52.52 |
| Clarke..... | 2,620 | 992.39 | 1,483.29 | 917.00 | ..... | 566.29 |
| Clay..... | 111 | No fund. | No fund. | 38.85 | 38.85 | ..... |
| Clayton..... | 9,991 | 4,037.35 | 3,503.84 | 3,496.85 | ..... | 6.99 |
| Clinton..... | 10,203 | 4,076.67 | 3,404.69 | 3,571.05 | 166.36 | ..... |
| Crawford..... | 481 | 894.86 | 434.64 | 168.35 | ..... | 266.29 |
| Dallas..... | 2,960 | 907.49 | 984.88 | 1,036.00 | 51.12 | ..... |
| Davis..... | 5,941 | 988.28 | 1,311.36 | 2,079.35 | 767.99 | ..... |
| Decatur..... | 3,902 | 3,052.34 | 3,425.04 | 1,365.70 | ..... | 2,059.34 |
| Delaware..... | 5,518 | 1,039.30 | 2,182.50 | 1,931.30 | ..... | 251.20 |
| Des Moines..... | 8,536 | 586.23 | 2,186.65 | 2,987.60 | 800.93 | ..... |
| Dickinson..... | 179 | No fund. | No fund. | 62.65 | 62.65 | ..... |
| Dubuque..... | 13,570 | 1,185.83 | 2,673.30 | 4,749.50 | 2,076.20 | ..... |
| Emmett..... | 135 | No fund. | No fund. | 47.25 | 47.25 | ..... |
| Fayette..... | 5,993 | 4,300.33 | 3,371.93 | 2,097.55 | ..... | 1,274.38 |
| Floyd..... | 2,437 | 862.80 | 1,048.87 | 852.95 | ..... | 195.92 |
| Franklin..... | 939 | 1,588.45 | 321.35 | 328.65 | 7.30 | ..... |
| Fremont..... | 2,945 | 626.55 | 776.12 | 1,030.75 | 254.63 | ..... |
| Greene..... | 953 | 549.45 | 540.89 | 333.55 | ..... | 207.34 |
| Grundy..... | 733 | 104.78 | 1,377.70 | 256.55 | ..... | 1,121.15 |
| Guthrie..... | 1,636 | 490.85 | 425.13 | 572.60 | 147.47 | ..... |
| Hamilton..... | 1,242 | 925.03 | 827.98 | 434.70 | ..... | 393.28 |
| Hancock..... | 170 | No fund. | No fund. | 59.50 | 59.50 | ..... |
| Hardin..... | 3,353 | 668.88 | 1,015.65 | 1,173.55 | 157.90 | ..... |
| Harrison..... | 2,234 | 726.42 | 1,690.48 | 781.90 | ..... | 908.58 |
| Henry..... | 7,415 | 3,497.60 | 753.63 | 2,595.25 | 1,841.62 | ..... |
| Howard..... | 1,703 | 7,753.57 | 835.27 | 596.05 | ..... | 239.22 |
| Humboldt..... | 471 | 979.42 | 36.11 | 164.85 | 128.74 | ..... |
| Ida..... | 28 | No fund. | No fund. | 9.80 | 9.80 | ..... |
| Iowa..... | 4,704 | 2,133.60 | 4,485.25 | 1,646.40 | ..... | 2,838.85 |
| Jackson..... | 8,134 | 2,047.60 | 1,545.72 | 2,846.90 | 1,301.18 | ..... |
| Jasper..... | 6,413 | 1,349.94 | 1,316.30 | 2,244.55 | 928.25 | ..... |
| Jefferson..... | 6,595 | 977.08 | 1,660.17 | 2,308.25 | 648.08 | ..... |

* Estimated.

STATEMENT K—CONTINUED.

| COUNTIES. | No. of Youths. | Amount of Interest delin- quent. | Amount of Interest col- lected. | Amount of Interest ap- portioned. | Warrant on Revenue for deficiency. | Excess payable to Revenue. |
|---------------|-------------------|--|---------------------------------------|---|--|----------------------------------|
| Johnson | 7,778 | 5,359.11 | 1,640.51 | 2,732.20 | 1,081.79 | ..... |
| Jones | 6,803 | 3,135.70 | 2,129.42 | 2,381.05 | 288.63 | ..... |
| Keokuk | 6,552 | 313.30 | 1,262.33 | 2,982.70 | 1,090.37 | ..... |
| Kossuth | 550 | 89.60 | 257.37 | 192.50 | ..... | 64.87 |
| Lee | 12,296 | 2,960.25 | 2,155.60 | 4,282.60 | 2,127.10 | ..... |
| Linn | 9,598 | 2,052.97 | 2,287.51 | 3,350.30 | 1,071.79 | ..... |
| Louis | 4,778 | 3,035.73 | 1,228.30 | 1,672.30 | 444.00 | ..... |
| Lucas | 3,058 | 863.90 | 501.69 | 1,070.30 | 568.61 | ..... |
| Madison | 3,856 | 56.29 | 1,828.13 | 1,349.60 | ..... | 478.53 |
| Mahaika | 7,572 | 1,332.70 | 1,945.69 | 2,650.20 | 854.51 | ..... |
| Marion | 8,714 | 1,216.74 | 547.31 | 3,049.90 | 2,502.59 | ..... |
| Marshall | 4,484 | 1,908.19 | 1,426.95 | 1,569.40 | 142.45 | ..... |
| Mills | 2,531 | 483.13 | 790.17 | 885.85 | 165.68 | ..... |
| Mitchell | 2,349 | 439.21 | 621.60 | 822.15 | 200.55 | ..... |
| Monona | 576 | 382.48 | 385.43 | 201.60 | ..... | 183.83 |
| Monroe | 4,603 | 1,342.34 | 608.72 | 1,611.05 | 1,002.33 | ..... |
| Montgomery | 642 | *3,000.00 | 120.90 | 224.70 | 103.80 | ..... |
| Muscataine | 7,363 | 2,196.61 | 1,191.89 | 2,577.05 | 1,385.16 | ..... |
| Page | 2,605 | 794.37 | 767.21 | 911.75 | 144.54 | ..... |
| Palo Alto | 150 | No fund. | No fund. | 52.50 | 52.50 | ..... |
| Plymouth | 59 | ..... | 39.24 | 20.85 | ..... | 18.59 |
| Pocahontas | 141 | No fund. | No fund. | 49.35 | 49.35 | ..... |
| Polk | 7,264 | 3,116.47 | 1,397.25 | 2,577.40 | 1,180.15 | ..... |
| Pottawattamie | 2,685 | 751.55 | 447.10 | 939.75 | 492.65 | ..... |
| Poweshiek | 3,649 | 1,112.61 | 2,762.85 | 1,277.15 | ..... | 1,475.70 |

| | | | | | | |
|-------------------------|---------|--------------|--------------|--------------|-------------|-------------|
| Ringgold | 1,576 | 767.91 | 1,196.31 | 551.60 | ..... | 574.71 |
| Sac. | 193 | 47.35 | 12.32 | 67.55 | 55.33 | ..... |
| Scott | 11,056 | 220.00 | 1,142.38 | 3,869.60 | 2,727.22 | ..... |
| Shelby | 497 | 181.11 | 175.54 | 173.95 | ..... | 1.59 |
| Story | 2,924 | 1,474.82 | 1,380.81 | 1,028.40 | ..... | 357.41 |
| Tama | 3,974 | 6,110.57 | 3,682.84 | 1,390.90 | ..... | 2,291.94 |
| Taylor | 1,886 | 390.47 | 414.44 | 660.10 | 245.66 | ..... |
| Union | 1,251 | 1,203.65 | 968.90 | 437.85 | ..... | 581.05 |
| Van Buren | 6,836 | 645.65 | 1,205.99 | 2,392.60 | 1,187.31 | ..... |
| Wapello | 7,803 | 739.93 | 1,319.69 | 2,731.05 | 1,411.46 | ..... |
| Warren | 5,248 | 1,413.51 | 1,133.71 | 1,836.80 | 703.09 | ..... |
| Washington | 7,192 | 1,794.14 | 1,584.08 | 2,492.70 | 908.62 | ..... |
| Wayne | 3,347 | 1,366.86 | 1,258.92 | 1,171.45 | ..... | 56.77 |
| Webster | 2,095 | 268.89 | 1,948.10 | 733.25 | ..... | 614.85 |
| Winnebago | 328 | No report. | *114.80 | 114.80 | ..... | ..... |
| Winneshek | 7,194 | 3,455.28 | 2,745.35 | 2,517.90 | ..... | 227.45 |
| Woodbury | 641 | No report. | *224.35 | 224.35 | ..... | ..... |
| Worth | 625 | 32.98 | 376.78 | 218.75 | ..... | 158.03 |
| Wright | 566 | 173.03 | 294.88 | 198.10 | ..... | 96.78 |
| Totals | 348,609 | \$248,648.23 | \$113,015.05 | \$122,013.15 | \$33,342.97 | \$33,342.97 |
| Medical College Loans | ..... | 12,300.00 | ..... | ..... | ..... | 36.44 |
| Eads' Loans | ..... | 107,760.00 | 36.44 | ..... | ..... | 2,853.47 |
| Interest on U. S. Bonds | ..... | ..... | 3,108.19 | ..... | ..... | 5,108.19 |
| Interest on State Loans | ..... | ..... | ..... | ..... | ..... | ..... |

* Estimated.

Of the apportionment of the interest on the Permanent School Fund, made by the Auditor of State, on the 2d day of September, 1867, as provided by sections 1967 and 1969 of the Revision of 1860, and section 57, chapter 172, Acts of 1862.

| COUNTIES. | No. of Youths. | Amount of Interest delin- quent. | Amount of Interest col- lected. | Amount of Interest ap- portioned. | Warrant on Revenue for deficiency. | Excess pay- able to Re- venue. |
|------------------|-------------------|--|---------------------------------------|---|--|--------------------------------------|
| Adair..... | 573 | \$ 387.06 | \$ 110.46 | \$ 91.68 | ..... | \$ 18.78 |
| Adams..... | 926 | 204.09 | 179.77 | 148.16 | ..... | 31.61 |
| Allamakee..... | 6,230 | 1,506.65 | 2,119.09 | 996.80 | ..... | 1,122.29 |
| Appanoose..... | 5,800 | 158.09 | 423.76 | 928.00 | \$ 504.24 | ..... |
| Audubon..... | 255 | 714.69 | 143.34 | 40.80 | ..... | 102.54 |
| Benton..... | 5,650 | 2,884.35 | 778.02 | 904.00 | 125.98 | ..... |
| Black Hawk..... | 6,061 | 2,323.11 | 2,552.80 | 969.76 | ..... | 1,583.04 |
| Boone..... | 3,399 | 3,801.31 | 663.17 | 543.84 | ..... | 119.33 |
| Bremer..... | 3,485 | 3,065.10 | 1,024.96 | 557.60 | ..... | 467.36 |
| Buchanan..... | 4,349 | 111.74 | 338.25 | 695.84 | 357.59 | ..... |
| Butler..... | 2,523 | 1,469.13 | 341.81 | 403.68 | 61.87 | ..... |
| Calhoun..... | 120 | 101.61 | 35.50 | 19.20 | ..... | 16.30 |
| Carroll..... | 361 | 860.48 | 498.04 | 57.76 | ..... | 440.28 |
| Cass..... | 975 | 331.35 | 48.20 | 156.00 | 107.80 | ..... |
| Cedar..... | 6,400 | 446.67 | 1,076.81 | 1,024.00 | ..... | 52.81 |
| Cerro Gordo..... | 742 | 485.31 | 192.38 | 118.72 | ..... | 73.66 |
| Cherokee..... | 102 | ..... | 15.39 | 16.32 | ..... | ..... |
| Chickasaw..... | 2,585 | 499.92 | Tr. to P. f'd | 413.60 | 413.60 | ..... |
| Clarke..... | 2,620 | 560.14 | 367.52 | 419.20 | 51.68 | ..... |
| Clay..... | 111 | No report.. | No fund.. | 17.76 | 17.76 | ..... |
| Clayton..... | 9,991 | 2,696.35 | 1,341.00 | 1,598.56 | 257.56 | ..... |

| | | | | | | |
|-----------------|--------|-------------|---------------|----------|----------|----------|
| Clinton..... | 10,203 | \$3,099.50 | \$ 977.17 | 1,632.48 | 655.31 | ..... |
| Crawford..... | 481 | 472.59 | 303.63 | 76.96 | ..... | 226.67 |
| Dallas..... | 2,060 | 447.68 | 347.31 | 473.60 | 126.29 | ..... |
| Davis..... | 5,941 | 305.63 | 682.55 | 950.56 | 268.01 | ..... |
| Decatur..... | 3,902 | 2,030.83 | 1,464.03 | 624.32 | ..... | 839.71 |
| Delaware..... | 5,518 | 416.95 | 729.02 | 882.88 | 153.86 | ..... |
| Des Moines..... | 8,536 | 437.23 | 152.67 | 1,365.76 | 1,213.09 | ..... |
| Dickinson..... | 179 | No fund.. | No fund.. | 28.64 | 28.64 | ..... |
| Dubuque..... | 13,570 | 960.48 | 766.86 | 2,171.20 | 1,404.34 | ..... |
| Emmett..... | 135 | No report.. | No fund.. | 21.60 | 21.60 | ..... |
| Fayette..... | 5,993 | 3,066.67 | 887.03 | 958.88 | 71.85 | ..... |
| Floyd..... | 2,437 | 634.37 | 201.74 | 359.92 | 188.18 | ..... |
| Franklin..... | 939 | 1,314.55 | 402.46 | 150.24 | ..... | 252.22 |
| Fremont..... | 2,945 | 126.50 | 376.59 | 471.20 | 94.61 | ..... |
| Greene..... | 953 | 300.41 | 262.44 | 152.48 | ..... | 109.96 |
| Grundy..... | 733 | ..... | 164.54 | 117.28 | ..... | 47.26 |
| Guthrie..... | 1,636 | 216.03 | 274.82 | 261.76 | ..... | 13.06 |
| Hamilton..... | 1,242 | 485.72 | 497.00 | 198.72 | ..... | 298.28 |
| Hancock..... | 170 | ..... | 318.44 | 27.20 | ..... | 291.24 |
| Hardin..... | 3,353 | 204.22 | 485.66 | 536.48 | 50.82 | ..... |
| Harrison..... | 2,234 | 248.20 | 700.73 | 357.44 | ..... | 343.29 |
| Henry..... | 7,415 | 1,756.36 | Tr. to P. f'd | 1,186.40 | 1,186.40 | ..... |
| Howard..... | 1,703 | 8,563.43 | 188.14 | 272.48 | 84.34 | ..... |
| Humboldt..... | 471 | 689.27 | 290.15 | 75.36 | ..... | 214.79 |
| Ida..... | 28 | No report.. | No fund.. | 4.48 | 4.48 | ..... |
| Iowa..... | 4,704 | 1,019.09 | 2,063.17 | 752.64 | ..... | 1,310.53 |
| Jackson..... | 8,134 | 1,014.83 | 801.02 | 1,301.44 | 500.42 | ..... |
| Jasper..... | 6,413 | 2,053.16 | 325.22 | 1,026.08 | 500.86 | |
| Jefferson..... | 6,595 | 506.27 | 551.42 | 1,055.20 | 503.78 | |

STATEMENT I.—CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

| COUNTIES. | No. of Youths. | Amount of Interest delin- quent. | Amount of Interest col- lected. | Amount of Interest ap- portioned. | Warrant on Revenue for deficiency. | Excess pay- able to Rev- enue. |
|--------------------|-------------------|--|---------------------------------------|---|--|--------------------------------------|
| Johnson..... | 7,778 | \$ 3,827.17 | \$ 235.20 | \$ 1,244.48 | \$ 1,009.28 | \$ |
| Jones..... | 6,803 | 2,783.93 | 1,116.27 | 1,088.48 | ..... | 27.79 |
| Keokuk..... | 6,522 | 88.07 | 286.16 | 1,043.52 | 757.36 | ..... |
| Kossuth..... | 550 | ..... | 80.00 | 88.00 | 8.00 | ..... |
| Lee..... | 12,236 | 2,960.25 | 1,313.54 | 1,957.76 | 644.22 | ..... |
| Linn..... | 9,598 | 594.02 | 558.30 | 1,535.68 | 977.38 | ..... |
| Louisa..... | 4,778 | 2,630.33 | 405.40 | 764.48 | 359.08 | ..... |
| Lucas..... | 3,058 | 544.17 | 369.76 | 489.28 | 119.52 | ..... |
| Madison..... | 3,856 | 10.81 | 34.73 | 616.96 | 582.23 | ..... |
| Mahaska..... | 7,572 | 356.60 | 1,461.18 | 1,211.52 | ..... | 249.66 |
| Marion..... | 8,714 | 204.86 | 419.30 | 1,394.24 | 974.94 | ..... |
| Marshall..... | 4,484 | 1,112.32 | 457.81 | 717.44 | 259.63 | ..... |
| Mills..... | 2,531 | 279.74 | 280.59 | 404.96 | 124.97 | ..... |
| Mitchell..... | 2,349 | 309.14 | 156.67 | 375.84 | 219.17 | ..... |
| Monona..... | 576 | 28.77 | 347.60 | 92.16 | ..... | 255.44 |
| Monroe..... | 4,603 | 965.92 | 413.42 | 736.48 | 323.06 | ..... |
| Montgomery..... | 642 | 3,322.64 | 386.41 | 102.72 | ..... | 283.69 |
| Muscatine..... | 7,363 | 1,985.51 | 462.78 | 1,178.08 | 715.30 | ..... |
| Page..... | 2,605 | 536.26 | 247.03 | 416.80 | 169.77 | ..... |
| Palo Alto..... | 150 | No fund..... | ..... | 24.00 | 24.00 | ..... |
| Plymouth..... | 59 | ..... | ..... | 9.44 | 9.44 | ..... |
| Pocahontas..... | 141 | ..... | ..... | 22.56 | 22.56 | ..... |
| Polk..... | 7,364 | 976.68 | 944.49 | 1,178.24 | 233.75 | ..... |
| Pottawattamie..... | 2,685 | 549.80 | 315.70 | 429.60 | 113.90 | ..... |

| | | | | | | |
|------------------|--------|------------|----------|----------|----------|--------|
| Poweshiek..... | 3,649 | 405.72 | 1,091.95 | 583.84 | ..... | 508.11 |
| Ringgold..... | 1,576 | 211.93 | 674.69 | 252.16 | ..... | 422.53 |
| Sac..... | 193 | 59.61 | 73.41 | 30.88 | ..... | 42.53 |
| Scott..... | 11,056 | 182.00 | 115.55 | 1,768.96 | 1,653.41 | ..... |
| Shelby..... | 497 | ..... | 183.92 | 79.52 | ..... | 104.40 |
| Story..... | 2,924 | 1,059.58 | 415.24 | 467.84 | 52.60 | ..... |
| Tama..... | 3,974 | 1,738.61 | 648.23 | 635.84 | ..... | 12.39 |
| Taylor..... | 1,886 | 159.48 | 273.49 | 301.76 | 28.27 | ..... |
| Union..... | 1,251 | 674.78 | 528.87 | 200.16 | ..... | 328.71 |
| Van Buren..... | 6,836 | 102.62 | 313.60 | 1,093.76 | 780.16 | ..... |
| Wapello..... | 7,803 | 1,222.80 | 720.10 | 1,248.48 | 528.38 | ..... |
| Warren..... | 5,248 | 664.77 | 748.74 | 839.68 | 90.94 | ..... |
| Washington..... | 7,122 | 815.91 | 912.96 | 1,139.52 | 226.56 | ..... |
| Wayne..... | 3,347 | 385.28 | 1,217.28 | 535.52 | ..... | 681.76 |
| Webster..... | 2,095 | 264.76 | 93.68 | 335.20 | 241.52 | ..... |
| Winnebago..... | 328 | ..... | 87.04 | 52.48 | ..... | 34.56 |
| Winneshieck..... | 7,194 | 1,617.26 | 1,858.99 | 1,151.04 | ..... | 707.95 |
| Woodbury..... | 641 | No report. | 102.56 | 102.56 | ..... | ..... |
| Worth..... | 625 | 4.96 | 36.02 | 100.00 | 63.98 | ..... |
| Wright..... | 566 | No report. | 90.56 | 90.56 | ..... | ..... |

Totals..... 348,609 \$ 86,614.18 \$47,143.30

| | | | | | | |
|--|--------------|-------------|-------------|-------------|-------------|----------|
| Medical College loan..... | 12,300.00 | ..... | ..... | ..... | ..... | ..... |
| Eads' loans..... | 107,700.00 | 47.13 | ..... | ..... | ..... | 47.13 |
| Interest on United States and State Bonds..... | ..... | 7,481.76 | ..... | ..... | ..... | 7,481.76 |
| Interest on State loans..... | ..... | 1,105.25 | ..... | ..... | ..... | 1,105.25 |
| | | | | | | |
| | \$206,614.18 | \$55,777.44 | \$55,777.44 | \$20,268.67 | \$20,268.67 | |

REPORT OF THE AUDITOR OF STATE.

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33d.—REMARKS ON UNIVERSITY FUND.

According to the Report of Hon. William Cram, Treasurer of Iowa State University, made to this office in 1865, losses have occurred to the University Fund amounting to \$7,969.49. Section 3, Article 7, of New Constitution, says that "all losses to the Permanent School or University Fund of this State, which shall have been occasioned by the defalcation, mismanagement or fraud of the agents, or officers controlling or managing the same, shall be audited by the proper authorities of the State."

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. If it is intended to carry into practical effect this provision of the organic law in regard to the University Fund, it will be necessary to pass some law authorizing the auditing and paying of losses to this Fund.

34th.—REMARKS ON SCHOOL FUND.

Chapter 110, Section 3, Acts of 11th General Assembly, provides for the payment of costs in cases where the State purchases real estate sold under execution; but in cases where the property sold is purchased by third parties for less than enough to cover principal, interest and costs, there is no provision made by law to pay such costs. In such cases as last referred to many of the counties have deducted the costs from the money received—thus using the Permanent Fund for another purpose than that provided by law. Some again have paid the costs out of the County Treasury—others have sent in their bill of costs to be audited, and paid out of the State Treasury. I have refused to pay these claims, there being no appropriation made, nor any law authorizing me to draw a warrant on the State Treasurer for the same. These cases are quite numerous, and will be occurring until all the loans made prior to the passage of Chap. 148, Acts of 1862, shall have been collected.

I think it would be well to pass an Act requiring the counties to pay these costs—or make an appropriation to pay the same out of the State Treasury. If the latter measure is adopted, I would suggest that the amount of costs in such cases should be regulated

by law, at least the Attorney's fees, for I find that as a general thing it costs more to foreclose a mortgage for the School Fund than it does to foreclose a mortgage due an individual. This could be remedied by placing some restrictions on the amount of costs to be made.

LOSSES.

Chapter 134, Acts of 10th General Assembly, authorizes the Auditor to "audit all losses to the Permanent School Fund, as provided for in Section 3, Article 7, of the Constitution." The article in the constitution referred to reads as follows: "All losses to the Permanent School or University Fund of this State which *shall have been* occasioned by the defalcation, mismanagement or fraud of the agents or officers controlling and managing the same, shall be audited by the proper authorities of the State." In auditing these losses I find it is necessary to adopt some uniform rule that will be applicable to all cases. I have ascertained from the efforts that I have already made, that it is impossible to trace out each individual case, and ascertain just where the security failed, when it was first known, that the title of the mortgagor to the mortgaged premises was insufficient, when the personal securities failed or left the State, &c., and find that there is but one way to solve this difficulty: that is by deciding that the loss to the Fund occurred when the loan was made, and accepting the date of the loan as the *time* of the loss. A large majority of the losses that have been reported to this office to be audited, and for which, if allowed, State Bonds must be issued, are for loans made prior to the adoption of the New Constitution. I do not feel authorized, without some further legislation on this point, to issue bonds for losses that occurred prior to the adoption of the Constitution.

I trust, therefore, for the interest of the School Fund, an interest that should be dear to every citizen of Iowa, that you will, at your present session, pass some act that will authorize the Auditor to audit *all* losses to the Permanent Fund that have occurred on loans made prior to the passage of Chapter 148, Acts of 1862. This act makes the counties partially liable for all loans made subsequent to the enactment of this law.

From reports received from a portion of the counties holding School Fund, we have clearly ascertained that losses amounting to \$16,891.17 have occurred to this fund, have been examined, audited,

and credited to the counties in which they occurred. A much larger amount has been reported, but not accompanied by what we consider sufficient evidence of all the legal measures having been used and exhausted. I am awaiting your action in regard to the constitutional provision referred to, before issuing bonds of the State for these clearly ascertained losses. You will perceive by our tabular statement of "losses" and "cash," that quite a number of counties have not reported their losses. We know from information received by former reports that the losses will far exceed the above amount. Among the non-reporting counties is Allamakee. This county reported in June, 1865, the amount of Permanent School Fund assets on hand to be \$113,144.61, and in June, 1867, they reported only \$90,474.56, showing a deficit of \$22,670.05, being a larger amount than the entire losses above reported, as audited. The difference in amount as shown by the Auditor's books of Permanent Fund charged to the several counties, and the amount as reported by the county clerks in tabular statement, page 70, can be accounted for where the amount reported is greater than that shown by the Auditor's books, by errors in Clerk's reports, assets coming into possession of the county by sale of sixteenth section, or by errors in reports of settlement made with School Fund Commissioners, on which the accounts in this office are based. To give an idea of the uncertainty of these reports and accounts, I need only state that the accounts of fifty-four of the counties that have reported do not agree with the Auditor's books. By referring to some of the letters which have been received from county clerks in regard to the condition of the School Fund accounts, (see remarks of clerks relating to Permanent School Fund), you will be convinced of the necessity of adopting some means other than those we have at present, to correct these accounts. I would send some suitable person, or go myself, to those counties whose accounts are in bad condition, but there has been no provision made for such expenses. I have bestowed much labor and time upon these accounts, endeavoring to get them adjusted, to get a starting point back of which we should never have to go. I have succeeded in some measure in accomplishing this, but there are counties from which we cannot get reports; we have furnished them with the proper blanks time after time; again there are a few counties in which the School Fund accounts have got so badly

mixed up, and require so much time to adjust, more than the county clerks can devote to it, that I am fully convinced of the necessity of sending some person to settle up their accounts. And believing that the interests of the School Fund would be greatly benefited by it, and thousands of dollars saved to the State, I would recommend that you make some provision for the necessary expense that would occur in carrying out this suggestion. Permit me to call your attention to the following facts, which I believe will convince you that this fund which the State should hold as a sacred trust, the interest accruing from which is intended to educate the children of the present and coming generation, has not been managed as any prudent, sensible man would manage his own affairs. After a careful estimate, based upon the amount of interest collected and apportioned during the last two years, I find that this fund, which the law contemplates should draw eight per cent. interest per annum, has realized only six per cent., making a loss to the Temporary Fund of very nearly \$50,000 per annum. The amount of interest due and unpaid, as shown by our tabular statements of apportionments made, was

| | |
|-------------------------|--------------|
| In March, 1866..... | \$149,294.04 |
| In September, 1866..... | 107,799.32 |
| In March, 1867..... | 128,648.23 |
| In September, 1867.... | 86,614.18 |

The loss to this Permanent Fund, for which State bonds must be issued, will, in my estimation, exceed \$125,000. In view of these facts, would it not be well to take into consideration the expediency of adopting some other method of investing this fund, some system by which the principal would be secured, and the interest promptly collected.

All of which is respectfully submitted,
JNO. A. ELLIOTT, Auditor of State.