

BIENNIAL REPORT

OF THE

Treasurer of State of Iowa

FOR THE

BIENNIAL PERIOD ENDING JUNE 30, 1901

G. S. GILBERTSON

TREASURER OF THE STATE OF IOWA

DES MOINES

B. MURPHY, STATE PRINTER

1901

NAMES AND TERMS OF SERVICE OF THE TREASURERS OF IOWA FROM 1840 TO JULY 1, 1901.

MORGAN RENO, Johnson County, Territorial Treasurer.....	1840 to 1847
MORGAN RENO, Johnson County, State Treasurer.....	1847 to 1851
ISRAEL KISTER, Davis County	1851 to 1853
MARTIN L. MORRIS, Polk County	1853 to 1859
JOHN W. JONES, Hardin County	1859 to 1863
WM. H. HOLMES, Jones County	1863 to 1867
SAMUEL E. RANKIN, Washington County	1867 to 1873
WM. CHRISTY, Clarke County	1873 to 1877
GEO. W. BEMIS, Buchanan County.....	1877 to 1881
E. H. CONGER, Dallas County.....	1881 to 1885
V. P. TWOMBLY, Van Buren County.....	1885 to 1891
BYRON A. BEESON, Marshall County.....	1891 to 1895
JOHN HERRIOTT, Guthrie County.....	1895 to 1901
G. S. GILBERTSON, Winnebago County	1901 to —*

* Term expires January, 1903

FINANCIAL REPORT,

STATE OF IOWA.
TREASURY DEPARTMENT, }
DES MOINES.

To His Excellency Leslie M. Shaw, Governor of Iowa:

In accordance with the provisions of section 107 of the Code, I herewith submit my report as Treasurer of State for the biennial period ending June 30, 1901, showing the amount received and the amount paid out by the treasury department. These items are shown by tables in detail, and also in a summarized form.

GENERAL REVENUE.

The splendid condition of the State's finances shown in the report for the preceding biennial period, has not only continued, but has improved. No interest-bearing indebtedness has existed at any time during the period, and the floating indebtedness has been reduced. The revenue has increased, and yet that derived from direct taxation has been reduced. The following table shows the relative receipts of general revenue, from similar sources during the two periods, and the increase or decrease of the period just ending over the preceding one:

FROM WHAT SOURCE.	Period ending June 30, 1899	Period ending June 30, 1901.	Increase 1901 over 1899.	Decrease 1901 over 1899.
From counties.....	\$ 4,055,767.75	\$ 3,939,323.12	.....	\$ 116,444.63
Corporation tax	375,596.57	425,139.76	49,543.19	.....
Fees from state officers.....	223,554.59	281,875.36	58,320.77	.....
Collateral inheritance tax.....	52,799.52	196,464.54	143,665.02	.....
State institutions.....	124,828.95	181,547.04	56,718.09	.....
Miscellaneous receipts	246,855.91	95,709.72	.....	151,146.19
Total	\$ 5,079,403.29	\$ 5,120,059.54	\$ 308,247.07	\$ 267,590.82
Total receipts ending 1901.....			\$ 5,120,059.54	
Total receipts ending 1899.....			5,079,403.29	
Increase 1901 over 1899.....			\$ 40,656.25	

The receipts from counties represent the moneys paid by the taxpayers of the State to the several county treasurers, and by them remitted to the State Treasury. These amounts represent the revenue derived from direct taxation of the people. It is derived from the State levy made by the Executive Council, and the levies by the several Boards of Supervisors to reimburse the State on account of inmates in State institutions. It will be seen that the amount paid the State as direct taxes was \$116,444.63 less in 1899-1901 than for 1897-99. Of this, the decrease from the State levy was \$97,433.01 and from remittances on account of inmates of State institutions \$19,011.62.

The receipts from corporation taxes were \$49,543.19 greater in 1899-1901 than in 1897-99, notwithstanding the fact that telephone, telegraph, and express companies paid taxes to the treasurer of state for but one year during 1899-1901; the laws of the Twenty-eighth General Assembly having authorized the taxation of these corporations in the same manner as the property of individuals, thus requiring payment to the county treasurer instead of to the State.

The increase in fees from State officers amounts to \$58,320.77; from the collateral inheritance tax, \$143,665.02; and from State institutions, \$56,718.09. From miscellaneous receipts there is a decrease of \$151,146.19. This decrease is caused principally by the refund Spanish war and defense fund appearing in the 1897-1899 receipts, while no such receipts were recorded in 1899-1901.

The aggregate increase from corporation taxes, fees of State officers, the collateral inheritance tax, and State institutions, is \$308,247.07, while the decrease in receipts from counties and from miscellaneous sources is \$267,590.82, leaving a net increase from all sources of \$40,656.25.

The balance in the treasury at the beginning of the period, 1899-1901, was.....\$ 445,002.37
Receipts for period.....\$ 5,120,059.54

Total.....\$ 5,565,061.91
Warrants redeemed.....4,421,173.74

Balance at close of period.....\$ 1,143,888.17

The receipts during the period exceeded the disbursements \$698,885.80.

The warrants issued for 1899-1901 amounted to.....\$ 4,420,103.70
For 1897-99.....4,109,094.93

Increase 1899-1901 over 1897-99.....\$ 310,998.77
The warrants redeemed in 1897-99 amounted to.....4,613,287.31
For 1899-1901.....4,421,173.74

Decrease 1899-1901 over 1897-99.....\$ 192,113.57

COLLATERAL INHERITANCE TAX.

In the table on a previous page it is shown that the receipts from the collateral inheritance tax for the period just closing were \$196,464.54, while for the one preceding they were \$52,799.52, an increase of \$143,665.02. The revenue from this source is now fourth in importance when compared with the others given in the table. Two years ago it was the sixth. The increase in the receipts from this tax is about 268 per cent. The law had been so amended, when the present period commenced, and further enactments having been made during the period, the enforcement of the tax was rendered more effective.

At present it is necessary to consult the Code, the Acts of the Twenty-seventh General Assembly, the Acts of the Twenty-eighth General Assembly, and the rules adopted by the commission constituted for framing them, before a complete understanding of the law can be had. The difficulties and delays encountered by this department arise mainly because of the neglect of those in charge of estates in properly informing themselves on the statutes. A pamphlet containing all law relating to this subject, with the rules included, has been compiled and copies mailed to all county attorneys and clerks of the district court. Copies have also been sent, on request, to many attorneys of the State. In its present form the law is cumbersome and ought to be codified, and when so codified and amended, be substituted for the existing law. An instance of the inequality of the law is found in the matter of interest on delinquent tax. It is difficult to understand why the taxes payable by executors, administrators, or trustees shall be paid within fifteen months from the death of the testator or intestate as required by section 1475 of the Code and if not so paid interest accrues thereafter, and those payable by the person entitled to real estate, may be paid within fifteen months from the approval by the court of the appraisement as required by section 1469 before interest attaches. Appraisements are oftentimes not made for a year after the death of the testator or intestate, and there is nowhere in the law a direct provision requiring the approval of the appraisement by the court. There is an inference to that effect in section 1469 and also in rule 5, where a provision is made that objections by parties interested may be filed within twenty days after the appraisement is filed with the clerk. Delays in appraisements as a rule are caused by the negligence of executors or administrators in reporting the facts required to the clerk. As the appraise-

ment is not made until after this report, the provision giving fifteen months from the approval of the appraisement for the payment of the tax without interest, is an inducement to these persons to delay their acts. No goodreason is apparent why the tax should not be paid within a uniform period, and to use the date of death as the basis from which to compute the time, is the only equitable method. The law should be so changed.

The provision granting to county attorneys a fee of ten per cent of the amount of the tax for reporting to the treasurer of state such estates as are liable, was intended to bring this information promptly. In many of the counties reports are received principally from other sources. As the statute makes it the duty of county attorneys to report to the treasurer of state the death of all persons whose estates are liable to the payment of collateral inheritance tax, and allows them a compensation for doing the same, it is but reasonable to expect that they render these reports promptly. If information in some cases is only derived from outside sources then no doubt there are instances of estates which are liable that never reach the notice of the treasurer, and the tax escaped entirely. The data from which the county attorney compiles his return is secured from the probate records. As the clerk of the district court has the first knowledge of the liability, for the tax, of all estates, and is a clerical officer, I would recommend that it be made his duty to notify the treasurer of state of such liability, in lieu of the report by the county attorney, and that his compensation for so doing in each estate be \$1 for each \$100 or fraction thereof, of tax paid, but not to exceed the sum of \$5 in any one estate; the same to be in addition to the compensation now allowed him by law. For the legal services performed by the county attorney, under the direction of the treasurer of state, I would recommend that they be given the same fee as is provided in section 3869 of the Code relative to the taxing of attorneys' fees, making it ten per cent on the first \$200 or fraction thereof, of tax paid, five per cent on the excess of \$200 to \$500, three per cent on the excess of \$500 to \$1,000, and one per cent on all in excess of \$1,000. By this arrangement, the report would come direct from the officer having the records in charge, relieving the county attorney from this responsibility yet securing for him about the same compensation in the aggregate as now derived.

COLLEGE ENDOWMENT AND INTEREST.

The transactions in the College Endowment and Interest funds

are set out in detail in the tables on succeeding pages. The amount of cash on hand belonging to the college endowment fund is \$1,135.89. At the close of the last period it was \$88,621.96. It will be seen that this fund is now almost entirely loaned, bringing in interest, while during the last period a large amount was non-producing. This has been brought about by the reduction by the general assembly of the interest rate, thereby enabling the trustees of the college to meet the competition of financial institutions.

SPECIAL UNIVERSITY AND STATE COLLEGE TAX.

The one mill special university tax has been levied and collected during the period just closed in accordance with the provision of the Twenty-sixth General Assembly, and collections will be received under this act during the remainder of 1901 and for the whole of 1902. The Twenty-eighth General Assembly provided for a continuation of this levy for five years more, and also for a similar levy for the State College of Agriculture and Mechanic Arts. The proceeds of this levy have been received during 1901 and are to run for five years. Tables are given setting forth the transaction in each of these funds.

INTEREST ON STATE DEPOSITS.

During the biennial period ending June 30, 1901, the treasury has carried a monthly average balance of about \$700,000 in the several depositary banks.

We believe it is safe to assume that the treasury balances in the future, or at least for many years to come, will average nearly as much, if not more, than they have for the last biennial period. It seems to us that the State should derive some benefit from the balances on deposit with the depositary banks, and would recommend that a law be enacted authorizing the treasurer to deposit the funds of the State in such depositary banks as would pay a reasonable rate of interest on the average daily or monthly balances. The profits to the State derived from this source would be of no small amount. Such a law when enacted, in its operation should be simple, and perfect in its provision for the security of the funds deposited, and should name a minimum rate of interest to be paid by the depositaries receiving such deposits.

Respectfully submitted,

G. S. GILBERTSON,
Treasurer of State.

October 1, 1901.

TABULATED STATEMENTS
OF THE
Transactions of the Treasury
OF THE
State of Iowa

showing receipts of revenue from all sources, and the disbursements of the same; the collection of the collateral inheritance tax; receipts and disbursements of moneys on account of institutions under the Board of Control, and receipts and disbursements of the endowment and interest funds of the Iowa State College of Agriculture and Mechanic Arts.

For the biennial fiscal period

Beginning JULY 1, 1899, and ending JUNE 30, 1901.

Division

General Revenue

TABLE No. 1—SHOWING QUARTERLY RECEIPTS AND DISBURSEMENTS OF GENERAL FUND, BETWEEN JULY 1, 1899, AND JUNE 30, 1901.

Receipts.

July	1, 1899.	Cash on hand.....	\$ 445,002.37
Sept.	30, 1899.	Revenue received from July 1 to date.....	222,400.06
Dec.	30, 1899.	Revenue received from October 1 to date.....	839,850.97
March	31, 1900.	Revenue received from January 1 to date.....	605,956.37
June	30, 1900.	Revenue received from April 1 to date.....	928,650.18
Sept.	29, 1900.	Revenue received from July 1 to date.....	286,323.94
Dec.	31, 1900.	Revenue received from October 1 to date.....	761,493.20
March	30, 1901.	Revenue received from January 1 to date.....	591,008.56
June	30, 1901.	Revenue received from April 1 to date.....	884,376.26
Total			\$5,565,061.91

Disbursements.

Sept.	30, 1899.	State warrants redeemed for quarter.....	\$ 427,278.27
Dec.	30, 1899.	State warrants redeemed for quarter.....	513,004.80
March	31, 1900.	State warrants redeemed for quarter.....	559,625.28
June	30, 1900.	State warrants redeemed for quarter.....	556,119.04
Sept.	29, 1900.	State warrants redeemed for quarter.....	455,649.84
Dec.	31, 1900.	State warrants redeemed for quarter.....	685,702.39
March	30, 1901.	State warrants redeemed for quarter.....	653,244.06
June	30, 1901.	State warrants redeemed for quarter.....	570,550.06
June	30, 1901.	Cash on hand.....	1,143,888.17
Total			\$5,565,061.91

I. RECEIPTS OF TAXES FROM COUNTIES.

TABLE No. 2—ADAIR COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 17, 1899	\$ 260.88	.....	.....	.....	.....	.....	\$ 8.16	\$ 269.04
Aug. 16, 1899	272.14	.....	.....	.....	.....	.....	8.49	280.63
Sept. 19, 1899	608.52	.....	.....	.....	\$ 22.16	.....	19.01	649.69
Oct. 16, 1899	3,967.12	\$ 1,057.33	.....	.....	8.48	.....	127.92	5,160.85
Nov. 17, 1899	731.32	.....	.....	.....	.....	.....	22.84	754.16
Dec. 18, 1899	258.90	937.73	.....	.....	.....	.....	7.54	1,204.17
Jan. 23, 1900	138.07	.....	.....	.....	.....	.....	9.08	147.15
Feb. 16, 1900	343.63	.....	.....	.....	.....	.....	11.85	355.48
March 12, 1900	749.39	287.27	.....	.....	.....	.....	25.84	1,062.50
April 21, 1900	3,727.10	1,023.10	.....	.....	33.48	.....	128.52	4,912.20
May 17, 1900	.....	300.00	.....	.....	.....	.....	2.77	302.77
June 13, 1900	119.04	653.05	.....	.....	23.78	.....	.13	796.00
July 11, 1900	207.35	.....	.....	.....	29.21	.....	6.96	243.52
Aug. 6, 1900	148.07	450.20	.....	.....	.....	.....	5.12	603.99
Sept. 10, 1900	471.16	200.00	.....	15.08	.....	.....	20.54	706.78
Oct. 18, 1900	3,321.90	1,000.00	.....	.....	21.14	.....	114.55	4,457.59
Nov. 10, 1900	331.32	100.00	.....	.....	.....	.....	12.64	443.96
Dec. 11, 1900	199.12	.....	.....	.....	.....	.....	5.35	204.47
Total...	\$15,855.63	\$ 6,008.68	.....	\$ 15.08	\$ 138.25	.....	\$ 537.31	\$22,554.95

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 14, 1901	\$ 119.99	.....	.....	.....	\$ 63.90	.....	\$ 3.62	.....	\$ 187.51
Feb. 8, 1901	327.35	\$ 250.00	.....	.....	.....	.....	12.52	.....	602.41
March 9, 1901	1,134.54	400.00	.....	.....	.....	.....	43.64	43.63	1,621.81
April 17, 1901	3,080.93	960.40	.....	.....	18.46	.....	118.84	118.84	4,306.47
May 10, 1901	30.01	.....	.....	.....	.....	.....	8.86	8.86	48.33
June 7, 1901	216.67	.....	.....	.....	.....	.....	7.00	3.72	227.39
Total ..	\$4,919.09	\$1,610.40	.....	.....	\$ 82.36	.....	\$ 194.48	\$ 187.59	\$ 6,993.92

TABLE No. 3—ADAMS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 8, 1899	\$ 144.52	22.57					\$ 4.51	\$ 171.60
Aug. 7, 1899	137.73	21.22					4.25	163.20
Sept. 11, 1899	270.03	43.69					8.55	323.25
Oct. 18, 1899	3,807.10	580.88					110.10	4,498.23
Nov. 16, 1899	557.81	87.17					17.45	662.43
Dec. 6, 1899	198.81	30.00					4.00	232.81
Jan. 11, 1900	219.98	38.54					6.71	265.27
Feb. 8, 1900	271.31	40.78					9.36	322.45
March 13, 1900	540.31	91.49					18.70	650.49
April 10, 1900	3,752.12	622.43					124.48	4,499.03
May 3, 1900	120.08	21.81					4.36	146.27
June 4, 1900	331.18	54.75					9.06	395.02
July 3, 1900	69.29	11.95					2.46	83.70
Aug. 6, 1900	120.41	20.77					4.15	145.33
Sept. 5, 1900	221.41	38.10					7.64	267.14
Oct. 15, 1900	3,418.86	504.97					113.01	4,026.84
Nov. 12, 1900	471.64	81.31					10.27	563.22
Dec. 7, 1900	101.30	17.98					3.59	122.87
Jan. 5, 1901	108.83	16.64					3.10	128.57
Total	\$14,864.11	\$ 2,413.71					\$ 480.61	\$17,758.65

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Feb. 4, 1901	\$ 298.10	\$ 57.33				\$ 11.46	\$ 11.46		\$ 378.35
Feb. 23, 1901					\$ 23.82				\$ 23.82
March 8, 1901	463.35	89.12				17.82	17.82		588.11
April 6, 1901					27.84				27.84
April 16, 1901	3,637.55	668.98				133.80	133.80		4,574.13
May 6, 1901	134.40	24.79				4.97	4.97		169.13
June 7, 1901	136.27	21.97				4.98	2.60		165.82
Total	\$ 4,660.68	\$ 865.10			\$ 51.66	\$ 173.03	\$ 170.65	\$ 5,930.21	

TABLE No. 4—ALLAMAKEE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
Aug. 22, 1899	\$ 616.00							\$ 616.00
Oct. 14, 1899	3,317.85							\$ 3,317.85
Dec. 18, 1899	844.31	\$ 200.00						\$ 1,044.31
Jan. 15, 1900	3,727.70	448.20						\$ 4,175.90
Feb. 13, 1900	925.48							\$ 925.48
March 13, 1900								
April 14, 1900	1,297.45							\$ 1,297.45
May 15, 1900	168.60							\$ 168.60
June 11, 1900	106.25							\$ 106.25
July 10, 1900	161.00				\$ 1.88			\$ 162.88
Aug. 10, 1900	268.90							\$ 268.90
Sept. 8, 1900	179.66							\$ 179.66
Oct. 15, 1900	2,705.78	1,000.00						\$ 3,705.78
Nov. 15, 1900	486.25							\$ 486.25
Dec. 11, 1900	450.76							\$ 450.76
Total	\$16,110.54	\$ 1,648.20			\$ 1.88			\$17,760.62

ALLAMAKEE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	Total.
Jan. 12, 1901	\$ 328.65						\$ 11.07		\$ 339.72
Feb. 14, 1901	700.15						26.71		726.86
March 13, 1901	1,435.75						50.58		1,486.33
April 15, 1901	3,561.70				\$ 41.20	\$ 82.22	139.85		3,784.97
May 11, 1901	914.68	\$1,000.00					13.40		1,928.08
June 13, 1901	221.61	1,000.00					4.10		1,225.71
Total	\$78,661.61	\$2,000.00		\$ 41.20	\$ 91.48	\$ 480.11	\$ 250.58	\$ 221.60	\$81,355.60

TABLE No. 5—APPANOOSE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans Home.	State University.	Total.
July 14, 1899	\$ 185.70	\$ 1,944.80					\$ 5.20	\$ 2,130.88
August 11, 1899	146.17						4.33	150.50
Sept. 14, 1899	528.47						10.14	538.61
October 30, 1899	4,183.79						139.17	4,322.96
Nov. 21, 1899	987.50						30.40	1,017.90
Dec. 15, 1899	411.47	998.00					12.16	1,421.63
January 13, 1900	127.09						3.73	130.82
Feb. 14, 1900	592.78						19.45	612.23
March 15, 1900	786.13						25.29	811.42
April 20, 1900	4,488.80						104.60	4,593.40
May 16, 1900	297.43						7.49	304.92
June 15, 1900	145.67						4.31	150.02
July 14, 1900	139.18						3.71	142.89
August 11, 1900	116.17	\$ 3,186.80					6.23	3,309.20
Sept. 18, 1900	267.11						110.45	3,779.80
October 23, 1900	2,862.15						57.24	2,919.39
Nov. 17, 1900	1,590.88						9.29	1,599.17
Dec. 15, 1900	273.77	1,105.51						1,379.28
Total.	\$18,064.31	\$ 7,235.11					\$ 627.24	\$25,927.66

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 12, 1901	197.28						\$ 6.40		\$ 203.68
Feb. 14, 1901	420.74						10.27		431.01
March 19, 1901	763.43						29.25		792.68
April 18, 1901	3,202.02						134.25		3,336.27
May 21, 1901	1,128.00						13.27		1,141.27
June 15, 1901	159.24						6.71		165.95
Total	\$5,960.71						\$ 210.25	\$ 227.74	\$6,398.70

TABLE No. 6—AUDUBON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 10, 1899	\$ 265.64						\$ 8.71	\$ 274.35
August 11, 1899	470.45	\$ 382.20		\$ 4.38	\$ 12.14	40.00	10.13	925.24
Sept. 13, 1899	1,483.01					20.00	33.23	1,536.24
Oct. 12, 1899	3,118.56	307.00				20.00	3,453.57	
Nov. 10, 1899	612.99					20.00	19.07	652.06
Dec. 9, 1899	184.42					20.00	5.77	210.19
January 10, 1900	381.01					20.00	11.21	358.22
Feb. 16, 1900	260.81	386.10			25.32	20.00	8.90	701.24
March 10, 1900	806.53					20.00	15.84	842.37
April 18, 1900	3,486.74	348.40			7.80	20.00	120.28	3,986.22
May 10, 1900	288.22					20.00	9.39	317.60
June 13, 1900	81.27					20.00	2.97	104.24
July 13, 1900	35.52	416.00				20.00	4.50	515.04
August 15, 1900	111.60				2.48	20.00	3.76	137.93
Sept. 17, 1900	903.06					40.00	19.16	922.22
Oct. 18, 1900	3,154.93	352.80				40.00	122.76	4,080.19
Nov. 10, 1900	261.20					20.00	9.20	290.40
Dec. 14, 1900	135.34					20.00	4.55	159.89
Total.....	\$16,484.10	\$ 2,262.54		\$ 6.80	\$ 84.54	\$ 360.00	\$ 513.00	\$19,717.07

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	Total.
Jan. 16, 1901	\$ 38.40				\$ 9.55	\$ 24.03	\$ 20.00	\$ 1.11	\$ 93.09
Feb. 9, 1901	356.81					20.00	13.71	13.71	404.25
Mar. 21, 1901	964.79					20.00	26.04	24.37	1,041.18
April 17, 1901	3,020.40	\$ 402.00			7.16	20.00	116.14	116.14	3,681.84
May 13, 1901	150.14					20.00	5.72	181.58	
June 14, 1901	170.51	339.60			1.67	20.00	3.35	581.99	
Total..	\$ 4,640.33	\$ 741.60			\$ 9.55	\$ 12.86	\$ 100.00	\$ 168.88	\$ 5,856.51

TABLE No. 7—BENTON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	Total.
July 7, 1899	\$ 135.41						\$ 4.18	\$ 139.59
Aug. 4, 1899	147.86						4.53	152.39
Aug. 8, 1899	428.63	\$ 1,413.20	\$ 2.50		\$ 96.67			1,941.00
Sept. 8, 1899	428.63						25.82	8,035.08
Oct. 13, 1899	7,776.10						26.14	7,802.24
Nov. 13, 1899	825.53						10.81	836.34
Dec. 12, 1899	361.48							578.29
Dec. 15, 1899		1,480.40				53.06		1,533.46
Jan. 8, 1900	195.16						4.78	199.94
Feb. 6, 1900	943.40						32.43	975.83
Feb. 28, 1900		1,546.40				40.07		1,586.47
March 12, 1900	2,548.79							2,548.79
April 18, 1900	6,192.81						335.67	6,528.48
May 7, 1900	263.59						9.01	272.60
June 5, 1900	285.51						7.60	293.11
June 11, 1900		376.11	\$ 9.53			270.55		1,117.19
July 7, 1900	139.77						4.79	144.56
Aug. 3, 1900		1,401.20						1,401.20
Aug. 6, 1900	120.80						4.06	124.86
Sept. 7, 1900	350.41						11.59	362.00
Oct. 15, 1900	6,736.95						249.92	6,986.87
Nov. 12, 1900	720.49						24.01	744.50
Dec. 8, 1900		2,099.60				90.99		2,190.59
Dec. 19, 1900	257.97						8.54	266.51
Total.....	\$31,621.00	\$ 8,830.80	\$ 378.61	\$ 9.53	\$ 551.34	\$ 400.68	\$ 1,104.08	\$42,986.04

BENTON COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 8, 1901	\$ 168.09						\$ 5.13		\$ 173.22
Feb. 29, 1901	7,190.11	1,457.60			\$ 11.12	78.46	20.00	27.03	8,786.32
March 15, 1901	753.91							88.06	841.97
April 10, 1901	8,293.62							358.33	8,651.95
May 4, 1901		1,478.00							1,478.00
June 7, 1901	291.49						11.23	11.15	313.87
June 6, 1901	147.07						5.66		152.73
12, 1901					54.47	40.00			94.47
Total..	\$12,427.60	\$2,935.60			\$ 11.12	\$ 132.87	\$ 60.00	\$ 495.44	\$16,551.77

TABLE No. 8—BLACK-HAWK COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Aug. 8, 1890	\$ 487.36	\$ 1,261.20						\$ 14.88	\$ 1,765.44
Oct. 6, 1899	7,000.00								7,000.00
Oct. 30, 1899	2,004.96								2,004.96
Nov. 13, 1899	755.01	\$ 1,227.20							1,982.21
Dec. 14, 1899	350.33				\$ 6.40	\$ 25.88	\$ 43.98		326.59
Jan. 11, 1900	293.27								293.27
Feb. 14, 1900	634.65	\$ 1,105.20				32.66			1,772.51
March 14, 1900	1,584.18								1,584.18
April 16, 1900	8,000.00								8,000.00
April 25, 1900	1,691.59								1,691.59
May 10, 1900	298.51								298.51
June 8, 1900	150.49								150.49
July 9, 1900	177.37								177.37
Aug. 14, 1900	251.85								251.85
Sept. 14, 1900	640.53	\$ 2,888.00							3,528.53
Oct. 17, 1900	7,185.78								7,185.78
Nov. 10, 1900	581.59								581.59
Dec. 15, 1900	281.66								281.66
Total.....	\$32,460.95	\$ 6,473.60			\$ 6.40	\$ 58.54	\$ 43.98	\$ 1,180.48	\$40,333.95

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 17, 1901	\$ 218.92	\$1,317.20						\$ 7.47	\$ 1,543.59
Feb. 16, 1901	591.23				\$ 8.90			22.61	622.74
Mar. 15, 1901	1,834.93				1.09			79.34	1,915.36
April 23, 1901	8,274.16							376.73	8,650.89
May 16, 1901	239.33	\$ 1,408.60			50			9.03	1,647.96
June 14, 1901	217.97	1,370.00						8.42	1,596.39
Total..	\$11,873.55	\$4,095.20			\$10.49			\$24.62	\$16,000.01

TABLE No. 9—BOONE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 6, 1890	\$ 158.28		\$ 4.50			\$ 130.32	\$ 4.82	\$ 297.92
August 8, 1890	206.20					6.33	212.53	
Sept. 7, 1890	403.18	1,131.43				243.34	1,852.23	
Oct. 10, 1890	6,131.22					191.21	6,322.43	
Nov. 14, 1890	701.71					21.75	723.46	
Dec. 15, 1890	243.93	1,122.34				177.00	1,549.89	
January 4, 1900	1,062.53					6.02	1,068.55	
Feb. 13, 1900	145.50					6.95	152.45	
March 10, 1900	1,329.58					30.90	1,360.48	
April 16, 1900	7,948.19					220.00	8,168.19	
May 9, 1900	309.45	1,353.44				110.00	2,772.89	
June 7, 1900	237.12					45.90	283.02	
July 11, 1900	187.00					246.95	433.95	
August 11, 1900	384.09			\$ 2.10	115.59	110.58	892.26	
Sept. 13, 1900	409.35					5.35	414.70	
Oct. 18, 1900	5,573.05					14.01	5,587.06	
Nov. 10, 1900	743.45	1,341.20				101.94	2,086.59	
Dec. 15, 1900	211.46					25.11	236.57	
Total	\$26,816.08	\$7,506.45	\$ 4.50	\$ 2.75	\$ 146.55	\$ 1,540.66	\$ 836.00	\$36,943.89

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 18, 1901	\$ 1,091.80					\$ 9.06			\$ 1,100.86
Feb. 12, 1901	612.01	\$1,328.40		\$ 4.00		23.42	\$ 23.42		\$1,971.25
March 22, 1901	2,188.72					\$ 110.00	57.20		\$ 2,435.92
April 22, 1901	6,275.51					404.19	241.45		\$ 7,221.15
May 14, 1901	31.52	1,292.40				11.84	11.84		\$ 1,627.60
June 8, 1901	278.41					\$ 119.70	10.27		\$ 448.38
Total	\$10,478.06	\$2,650.80		\$ 4.00	\$ 110.70	\$ 1,104.10	\$ 354.20	\$340.49	\$15,287.44

TABLE No. 10—BREMER COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 12, 1890	\$ 67.69						\$ 2.00	\$ 69.69
Aug. 11, 1890	82.60	202.80			\$ 4.28	6.50	2.00	\$ 358.07
Sept. 13, 1890	233.51						7.14	\$ 240.65
Oct. 13, 1890	4,531.35						126.72	\$ 4,658.07
Nov. 13, 1890	292.55	328.40				5.01	8.15	\$ 634.11
Dec. 11, 1890	90.07						2.55	\$ 92.62
Jan. 9, 1900	34.37						1.07	\$ 35.44
Feb. 7, 1900	381.37	373.00				10.58	12.05	\$ 776.51
March 9, 1900	1,741.01						50.78	\$ 1,791.79
April 11, 1900	5,095.60					12.07	159.23	\$ 5,266.90
May 11, 1900	163.00						5.50	\$ 168.50
June 4, 1900	114.80						3.93	\$ 118.73
July 7, 1900	75.21						2.53	\$ 77.74
Aug. 11, 1900	129.55	373.60				16.42	14.74	\$ 534.31
Sept. 6, 1900	212.09						8.00	\$ 220.09
Oct. 15, 1900	3,940.05						119.94	\$ 4,060.00
Nov. 10, 1900	499.51	432.80				18.05	14.00	\$ 954.36
Dec. 10, 1900	85.84						2.35	\$ 88.19
Jan. 4, 1901	49.85						1.68	\$ 51.53
Total	\$17,748.10	\$2,148.80		\$ 20.70	\$ 77.10		\$ 545.00	\$20,540.00

BREMER COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Feb. 11, 1901	\$ 412.84				\$ 26.70		\$ 15.12	\$ 15.12	\$ 469.78
Mar. 12, 1901	1,322.71	364.40					50.80	50.80	\$ 1,433.31
April 10, 1901	4,860.70						171.18	171.18	\$ 5,203.06
May 17, 1901	258.03	392.00			10.37		7.72	0.71	\$ 678.83
June 17, 1901	73.67						2.78	2.78	\$ 76.45
Total	\$ 6,935.01	\$ 756.40			\$ 37.16		\$ 249.60	\$ 249.59	\$ 8,227.76

TABLE No. 11—BUCHANAN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 6, 1890	\$ 123.04							\$ 3.73	\$ 126.77
August 4, 1890	183.37	\$ 773.60			\$ 3.52	20.00		5.64	\$ 966.13
Sept. 10, 1890	260.70					40.00		8.14	\$ 318.84
October 14, 1890	6,994.31					20.00		244.57	\$ 7,258.88
Nov. 8, 1890	420.40	855.60			\$ 8.13			13.45	\$ 1,297.58
Dec. 7, 1890	120.37					20.00		3.41	\$ 143.79
Jan. 16, 1900	97.61					20.00		3.00	\$ 120.61
Jan. 22, 1900		874.80							\$ 874.80
Feb. 15, 1900	481.77					3.08	20.00	16.52	\$ 521.37
March 15, 1900	679.71						20.00	21.41	\$ 721.12
April 14, 1900	5,784.35					2.15	40.00	227.77	\$ 6,054.27
April 27, 1900		1,077.60						8.75	\$ 1,086.35
May 17, 1900		108.20					20.00	3.70	\$ 131.90
June 9, 1900							20.00	2.22	\$ 22.22
July 12, 1900	65.90							4.40	\$ 70.30
August 11, 1900	127.83	1,031.20					20.00	12.40	\$ 1,191.43
Sept. 11, 1900	357.55						20.00	302.01	\$ 6,954.70
Oct. 13, 1900	5,032.60						20.00	11.07	\$ 5,063.67
Nov. 9, 1900	393.60						10.00	3.31	\$ 406.91
Dec. 7, 1900	111.04	1,070.80							\$ 1,181.84
Total	\$21,609.24	\$ 5,683.60			\$ 17.61	\$ 31.67	\$ 799.60	\$28,431.74	

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 10, 1901	\$ 79.60					10.00	\$ 2.66		\$ 92.26
Feb. 7, 1901	380.13	\$1,658.00			\$ 3.50	2.80	10.00	14.45	\$ 2,058.88
March 11, 1901	1,068.53						20.00	40.74	\$ 1,129.27
April 18, 1901	4,068.73						10.00	213.40	\$ 4,292.13
May 8, 1901	204.54	1,069.20						10.90	\$ 1,284.64
June 7, 1901	80.60						10.00	3.02	\$ 93.62
Total	\$6,602.26	\$2,127.20			\$ 3.50	\$ 4.75	\$ 60.00	\$285.32	\$9,304.81

TABLE No. 12—BUENA VISTA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 7, 1899	\$ 150.80						\$ 4.81	\$ 155.61
Aug. 4, 1899	75.47						6.37	81.84
Sept. 7, 1899	205.30						6.48	211.78
Nov. 1, 1899	5,591.26						153.12	5,744.38
Dec. 7, 1899	246.04						7.71	253.75
Jan. 7, 1899	153.33	714.00					4.95	872.28
Feb. 8, 1900	103.82						3.01	106.83
March 14, 1900	203.84						1.05	204.89
April 25, 1900	1,804.42						38.19	1,842.61
May 1, 1900	3,516.00						100.00	3,616.00
June 7, 1900	1,489.14						78.21	1,567.35
July 7, 1900	150.25						5.28	155.53
Aug. 11, 1900	161.66						5.01	166.67
Sept. 7, 1900	182.20						8.65	190.85
Oct. 7, 1900	85.76						2.92	88.68
Nov. 7, 1900	243.94						3.36	247.30
Dec. 26, 1900	5,199.32						154.98	5,354.30
Jan. 5, 1901	366.74						12.64	379.38
Feb. 11, 1901	181.39						6.23	187.62
Total.....	\$20,092.82	\$ 4,151.20					\$ 601.07	\$24,845.09

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 14, 1901	\$ 102.30						\$ 2.75		\$ 105.05
Feb. 7, 1901	498.30	\$ 648.00					19.09		1,155.39
Mar. 12, 1901	1,628.47						40.74		1,769.21
April 17, 1901	3,011.00						300.00		3,311.00
May 6, 1901	1,799.43						83.44		1,962.87
June 13, 1901	96.53	684.40					4.72		785.65
July 7, 1901	134.67						4.39		139.06
Total.....	\$ 7,335.79	\$ 1,332.40					\$ 255.03		\$ 8,923.22

TABLE No. 13—BUTLER COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 8, 1899	\$ 83.21						\$ 2.63	\$ 85.84
August 10, 1899	117.30						3.06	120.36
Sept. 14, 1899	320.36						9.39	329.75
Oct. 13, 1899	3,662.97						3,662.97	7,325.94
Nov. 10, 1899	1,082.49						157.42	1,239.91
Dec. 11, 1899	461.68						14.47	476.15
Jan. 11, 1900	215.14						6.72	221.86
February 13, 1900	357.09						5.39	362.48
March 7, 1900	384.58						13.20	397.78
April 18, 1900	1,179.00						40.65	1,219.65
May 20, 1900	5,000.00							5,000.00
June 20, 1900	790.99						210.02	1,001.01
July 18, 1900	604.95						20.86	625.81
August 18, 1900	74.13						2.50	76.63
September 12, 1900	82.41	9.43					16.44	108.28
October 3, 1900	57.03						1.95	58.98
November 15, 1900	155.08						5.34	160.42
December 11, 1900	3,824.10						121.88	3,945.98
January 12, 1901	549.03						18.77	567.80
February 10, 1901	170.30						5.83	176.13
Total.....	\$19,161.50	\$ 2,708.80	\$ 33.03	\$ 47.88	\$ 37.61	\$ 571.00	\$ 661.58	\$23,222.52

BUTLER COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 17, 1901	\$ 404.56						\$ 13.76		\$ 418.32
Feb. 23, 1901	492.81						17.15		510.00
Mar. 14, 1901	1,081.02						41.59		1,122.61
April 20, 1901	5,475.25						219.71		5,694.96
May 11, 1901	243.32						9.30		252.62
June 14, 1901	96.50						3.59		100.09
Total.....	\$ 7,796.46						\$ 305.30	\$ 201.40	\$ 8,303.22

TABLE No. 14—CALHOUN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 11, 1899	\$ 191.05						\$ 5.02		\$ 196.07
Aug. 11, 1899	149.05	\$ 1,074.00					5.78		1,228.83
Sept. 14, 1899	402.64						9.68		412.32
Oct. 14, 1899	5,112.67						139.73		5,252.40
Nov. 9, 1899	845.11	\$ 1,106.80					9.15		1,960.96
Dec. 11, 1899	209.80						20.00		229.80
Jan. 12, 1900	224.18						11.74		235.92
Feb. 13, 1900	318.48	\$ 1,436.80					10.00		1,765.28
March 8, 1900	973.10						28.63		1,001.73
April 12, 1900	5,236.81						106.05		5,342.86
May 9, 1900	170.18	\$ 1,189.60					5.66		1,365.44
June 11, 1900	206.61						10.00		216.61
July 9, 1900	99.93						28.55		128.48
Aug. 14, 1900	164.11	\$ 1,102.40					20.11		1,286.62
Sept. 10, 1900	235.54						18.25		253.79
Oct. 12, 1900	4,386.73						26.00		4,412.73
Nov. 14, 1900	704.30						10.00		714.30
Dec. 13, 1900	309.49	\$ 1,147.20					10.00		1,466.69
Total.....	\$23,000.05	\$ 6,666.80					\$ 105.10	\$ 149.68	\$ 29,821.53

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 15, 1901	\$ 119.08						\$ 4.11		\$ 123.19
Feb. 12, 1901	425.07	\$ 1,096.80					10.00		1,531.87
Mar. 14, 1901	1,093.43						10.00		1,103.43
April 19, 1901	4,544.76	\$ 1,127.00					10.00		5,681.76
May 14, 1901	233.70						10.00		243.70
June 17, 1901	147.08						5.55		152.63
Total.....	\$6,844.05	\$2,223.80					\$ 47.66	\$ 252.07	\$ 9,340.58

TABLE No. 15—CARROLL COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 13, 1899							\$ 4.70	\$ 4.70
August 8, 1899	\$ 1.36	\$ 637.87		\$ 1.90	\$ 1.23	20.00	3.61	665.97
Sept. 8, 1899	1,128.30					40.00	25.32	1,204.62
October 14, 1899	4,517.63	637.87			2.03	20.00	161.04	5,339.47
Nov. 10, 1899	599.95					20.00	17.82	607.77
Dec. 12, 1899	162.52					40.00	4.84	207.36
January 11, 1900	2,297.19		\$ 4.12		11.92	20.00	3.70	2,336.93
February 7, 1900	807.82	698.10				40.00	27.86	1,573.78
March 16, 1900	1,281.38					20.00	44.12	1,345.50
April 17, 1900	4,769.91	728.87				20.00	187.23	5,653.01
May 11, 1900	263.09				11.99	20.00	9.09	304.17
June 13, 1900	88.33				11.99	20.00	3.05	123.37
July 16, 1900	235.47	767.44	1.55			16.33	8.13	1,028.92
August 7, 1900	134.46			10.43			4.61	149.52
Sept. 15, 1900	1,671.09					10.00	57.02	1,739.01
October 18, 1900	4,033.08	654.00			6.20	10.00	139.04	4,842.32
Nov. 19, 1900	478.86					10.00	16.52	505.38
Dec. 15, 1900	151.32					10.00	5.33	166.65
Total.....	\$22,538.76	\$4,124.15	\$ 5.67	\$ 12.37	\$ 45.36	\$ 336.33	\$ 734.85	\$27,797.45

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 16, 1901				\$ 7.55		\$ 10.00	\$ 1.60		\$ 19.15
Feb. 8, 1901		\$ 635.60			\$ 10.15		9.12		663.99
Mar. 12, 1901	\$ 648.89					20.00	91.10		851.09
April 15, 1901	3,740.52	654.00			8.34	10.00	143.87		4,700.60
May 16, 1901	408.49					10.00	15.71		449.91
June 11, 1901	152.71						3.19		155.90
Total..	\$ 4,950.61	\$1,289.60		\$ 7.55	\$ 18.49	\$ 50.00	\$ 261.40	\$ 262.99	\$ 6,840.64

TABLE No. 16—CASS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 13, 1899	\$ 311.25						\$ 9.63	\$ 320.88
Aug. 16, 1899	192.88	\$ 660.40		\$.80	\$ 69.98		5.85	929.01
Sept. 19, 1899	973.00						30.00	1,003.00
Oct. 14, 1899	6,435.75	610.57			44.83		201.36	7,292.51
Nov. 15, 1899	847.01						6.58	873.40
Dec. 22, 1899	221.71						2.74	228.29
Jan. 16, 1900	291.27	664.31			82.32		9.45	1,040.64
Feb. 14, 1900	278.83						40.17	288.28
Mar. 19, 1900	1,340.49						0.917.61	1,386.66
April 2, 1900	6,268.90	648.71					268.56	6,917.61
April 23, 1900		96.62				104.33	9.80	400.51
May 11, 1900	282.03						1.95	291.83
June 9, 1900	216.69						7.27	60.14
July 10, 1900	219.95	883.13			12.73		7.45	301.22
Aug. 14, 1900	713.45						7.38	1,123.26
Sept. 19, 1900	5,595.11	851.20					201.00	720.83
Oct. 18, 1900	627.57					54.18	201.00	6,702.39
Nov. 9, 1900	500.80						22.03	649.60
Dec. 11, 1900							18.24	519.04
Total.....	\$25,374.88	\$4,414.94		\$ 13.53	\$ 432.90		\$ 822.75	\$31,059.00

CASS COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 12, 1901	\$ 155.36			\$.50	\$ 107.48		\$ 1.85		\$ 265.19
Feb. 19, 1901	313.48	\$ 799.20					11.38	\$ 9.71	1,133.77
Mar. 16, 1901	1,576.71						52.44	52.40	1,681.55
April 13, 1901	5,531.73	754.40			47.86		211.85	211.75	6,757.59
May 16, 1901	271.04						9.68	8.06	288.78
June 13, 1901	85.55						4.30	4.31	94.16
Total..	\$ 7,933.87	\$1,553.60		\$.50	\$ 155.34		\$ 291.50	\$ 286.23	\$10,221.04

TABLE No. 17—CEDAR COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 11, 1899	\$ 134.11						\$ 4.19		\$ 138.30
July 20, 1899					\$ 29.57				29.57
Aug. 14, 1899	108.96							3.40	112.36
Sept. 14, 1899	380.97							14.16	395.13
Sept. 27, 1899		\$ 539.20							539.20
Oct. 16, 1899	7,130.43						222.82		7,353.25
Oct. 19, 1899		452.80							452.80
Nov. 15, 1899	536.96						16.78		553.74
Dec. 14, 1899	433.50						12.60		446.10
Jan. 9, 1900	159.93						5.01		164.94
Jan. 18, 1900		456.40				25.86			482.26
Feb. 7, 1900	926.78						31.96		958.74
March 10, 1900	2,357.39						81.29		2,438.68
April 11, 1900	7,548.95						265.99		7,814.94
April 14, 1900		501.20				15.68			516.88
May 7, 1900	508.42						15.06		523.48
June 6, 1900	140.46						4.84		145.30
July 5, 1900	177.05						6.10		183.15
July 14, 1900		487.78							487.78
Aug. 4, 1900	44.88						1.55		46.43
Sept. 5, 1900	275.83						9.51		285.34
Oct. 12, 1900	6,457.19						222.44		6,679.63
Oct. 19, 1900		532.56							532.56
Nov. 7, 1900	614.55						21.19		635.74
Nov. 22, 1900				\$ 1.15	\$ 8.42				9.57
Dec. 13, 1900	498.08						16.13		514.21
Jan. 5, 1901					4.25				4.25
Total....	\$28,434.44	\$ 2,969.91	\$ 1.15	\$ 12.67	\$ 71.11		\$ 955.02		\$32,444.33

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 12, 1901	\$ 13.00				\$ 35.54		\$.41		\$ 48.95
Jan. 26, 1901		\$ 540.00							540.00
Feb. 9, 1901	653.60						31.48	\$ 31.48	716.56
March 7, 1901	3,237.16						124.51		3,486.18
April 5, 1901					9.60				9.60
April 10, 1901	6,325.82						250.63		6,827.08
April 27, 1901		569.60							569.60
May 13, 1901	1,483.03						45.09	15.35	1,543.47
June 6, 1901	79.60						3.06	3.06	85.72
Total..	\$11,792.21	\$1,100.60			\$ 45.14		\$ 455.18	\$ 425.03	\$13,827.16

TABLE No. 18—CERRO GORDO COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 28, 1899	\$ 170.78					\$ 20.00	\$ 5.24	\$ 196.02
Aug. 23, 1899	145.84				\$ 19.61	20.00	4.34	189.79
Sept. 15, 1899	247.33	\$ 296.80				20.00	7.53	571.66
Oct. 25, 1899	2,830.50					29.03	106.31	2,965.84
Nov. 24, 1899	3,229.07				6.89	30.00	99.93	3,366.49
Dec. 16, 1899	345.43	368.80				30.00	10.30	754.53
Jan. 16, 1900	257.30					30.00	7.25	294.55
Feb. 23, 1900	351.48	343.20			34.29	30.00	11.94	770.91
March 20, 1900	839.30					30.00	28.01	897.31
April 27, 1900	2,771.19					30.00	115.55	2,916.74
May 26, 1900	2,663.06	339.20			24.85	30.00	91.74	3,148.85
June 25, 1900	682.90					30.00	23.54	736.44
July 24, 1900	162.59					30.00	3.46	136.07
Aug. 24, 1900	118.71					30.00	3.75	152.46
Sept. 24, 1900	280.56	356.40			20.19	30.00	9.11	696.26
Oct. 27, 1900	2,455.06					30.00	104.06	2,589.12
Nov. 26, 1900	2,703.12					20.00	92.00	2,815.12
Dec. 26, 1900	552.81	400.80				20.00	17.15	990.76
Total.....	\$20,747.63	\$ 2,105.20			\$ 105.83	\$ 489.03	\$ 741.23	\$24,188.92

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 24, 1901	\$ 263.87					20.00	\$ 7.94		\$ 291.81
Feb. 21, 1901	360.60	\$ 518.40				20.00	13.77	\$ 13.11	925.88
Mar. 23, 1901	889.18					20.00	34.19	34.02	977.39
May 1, 1901	2,170.88					20.00	104.18	2,399.11	
June 4, 1901	2,712.06	432.00			\$ 35.00	20.00	104.62	104.31	3,407.99
June 26, 1901	778.23					20.00	29.76	29.06	857.05
Total..	\$ 7,174.82	\$ 650.40			\$ 35.00	\$ 120.00	\$ 294.46	\$ 284.55	\$ 8,859.23

TABLE No. 19—CHEROKEE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 15, 1899	\$ 153.25						\$ 4.79	\$ 158.04
August 5, 1899	160.15	\$ 753.00			\$ 4.55		5.19	928.89
Sept. 22, 1899	332.60						10.39	342.99
October 18, 1899	5,547.23						150.28	5,697.51
Nov. 20, 1899	809.02	766.20			7.07		25.29	1,608.18
Dec. 18, 1899	286.47						8.62	295.09
January 13, 1900	274.58						8.23	282.81
Feb. 6, 1900	290.19	836.40					10.01	1,142.09
March 7, 1900	875.72				5.49		30.18	905.00
April 14, 1900	6,009.10						183.63	6,192.73
May 5, 1900	227.83	812.56				17.70	7.80	1,065.95
June 12, 1900	291.37						9.57	300.94
July 10, 1900	89.45						3.08	92.53
August 6, 1900	163.25	760.57					5.63	929.45
Sept. 12, 1900	407.11				4.99		14.07	426.17
October 15, 1900	4,943.07						140.84	5,083.91
Nov. 13, 1900	903.27	679.60			9.53		31.15	1,623.55
Dec. 6, 1900	209.43	72.00					7.21	288.64
Total.....	\$21,979.09	\$ 4,680.33			\$ 49.03		\$ 662.01	\$27,371.37

CHEROKEE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 12, 1901	\$ 146.31						3.96		\$ 150.27
Feb. 11, 1901	378.73	\$ 785.60			5.11		14.56	\$ 14.56	1,198.56
March 6, 1901	2,122.22						81.62	81.62	2,285.46
April 9, 1901	4,527.43						150.03	150.03	4,827.49
May 6, 1901	158.04	804.40			11.90		6.09	6.09	987.12
June 6, 1901	176.74						6.59	4.69	188.02
Total..	\$ 7,510.07	\$1,590.00			\$ 17.01		\$ 262.85	\$ 256.99	\$ 9,636.92

TABLE No. 20—CHICKASAW COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 15, 1899	\$ 92.51						\$ 2.78		\$ 95.29
Aug. 15, 1899	75.92				\$ 3.52		2.27		81.71
Sept. 21, 1899	277.45	884.80					8.51		1,170.76
Oct. 24, 1899	3,328.40						106.39		3,434.79
Nov. 16, 1899	482.18						14.60		504.59
Dec. 18, 1899	265.79	818.40					6.46		1,090.65
Jan. 12, 1900	183.07						5.18		188.85
Feb. 10, 1900	649.75	758.00					21.76		1,442.06
March 15, 1900	940.50						32.09		972.59
April 20, 1900	4,132.56						146.60		4,279.16
May 9, 1900	230.96	836.80					8.01		1,097.82
June 13, 1900	126.23						4.20		130.43
July 16, 1900	127.12						4.06		131.18
Aug. 15, 1900	121.10						3.49		124.59
Sept. 13, 1900	328.62	909.20					10.43		1,248.25
Oct. 17, 1900	3,159.41						111.89		3,271.30
Nov. 14, 1900	448.68						14.16		465.42
Dec. 13, 1900	294.32	810.80					8.86		1,113.98
Total	\$15,274.07	\$ 5,018.00			\$ 49.01		\$ 511.74		\$20,852.82

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 8, 1901	\$ 214.58						\$ 5.95		\$ 220.53
Feb. 15, 1901	557.42	\$ 779.20			\$ 3.27		20.60	18.20	1,378.60
Mar. 16, 1901	1,011.73						38.62	36.97	1,087.32
April 15, 1901	3,864.92						150.79	146.98	4,165.69
May 13, 1901	271.14	860.40					10.09	8.31	1,149.94
June 12, 1901	116.09						4.31	3.88	124.28
Total	\$ 6,035.88	\$1,639.60			\$ 6.54		\$ 230.36	\$ 214.34	\$ 8,126.72

TABLE No. 21—CLARKE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 10, 1899	\$ 109.05						\$ 3.07	\$ 112.12
August 10, 1899	112.41						3.42	115.83
Sept. 14, 1899	344.08				\$ 21.35		10.52	375.95
Oct. 18, 1899	3,739.66	\$ 1,389.71					101.28	5,230.65
Nov. 15, 1899	471.92						14.71	486.63
Dec. 18, 1899	300.54				19.03		8.85	328.42
January 6, 1900	302.84						7.78	310.62
Feb. 19, 1900	420.19				17.80		14.33	452.32
March 20, 1900	1,320.03						28.52	1,348.55
April 13, 1900	3,092.58						106.58	3,199.16
May 15, 1900	600.27						127.77	728.04
June 12, 1900	33.15	1,041.62						1,074.77
July 12, 1900	76.31							76.31
August 15, 1900	43.09							43.09
Sept. 13, 1900	868.78	773.19						1,641.97
Oct. 18, 1900	2,667.09							2,667.09
Nov. 16, 1900	399.67	660.00					16.65	1,076.32
Dec. 18, 1900	306.59						10.16	316.75
Total.....	\$15,208.25	\$3,864.52			\$58.18		\$453.64	\$19,584.56

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 14, 1901	\$ 113.01				\$ 49.55		\$ 3.39		165.95
Feb. 14, 1901	574.75						21.90	21.22	617.87
Mar. 15, 1901	1,240.38						48.00	47.94	1,342.32
April 15, 1901	2,949.54						96.06	96.66	3,141.66
May 16, 1901	262.76	660.00					9.68	8.98	941.42
June 7, 1901	59.23	1,370.46			\$ 20.51		2.28		1,454.76
Total....	\$5,205.67	\$2,030.46			\$70.06		\$181.31	\$176.48	\$7,663.98

TABLE No. 22—CLAY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 18, 1899	\$ 89.84						\$ 2.80	\$ 92.64
Aug. 8, 1899	99.16	\$ 535.00					3.10	637.26
Sept. 9, 1899	983.20						3.58	986.78
Oct. 25, 1899	2,935.00						91.71	3,026.71
Nov. 18, 1899	515.88	548.53					16.22	1,080.63
Dec. 12, 1899	205.49						5.89	211.38
Jan. 16, 1900	89.32						2.79	92.11
Feb. 13, 1900	186.37						6.23	192.60
Mar. 7, 1900	585.02						20.17	605.19
Apr. 31, 1900					\$ 8.23			8.23
May 23, 1900	3,972.84	512.00					124.15	4,608.99
June 15, 1900	158.18	520.00					5.45	683.63
July 22, 1900	280.56						9.07	290.23
Aug. 16, 1900	1,004.92						4.27	1,009.19
Sept. 10, 1900	39.20	525.00					1.35	565.55
Oct. 16, 1900	268.63						7.19	275.82
Nov. 19, 1900	4,080.17						110.65	4,190.82
Dec. 11, 1900	556.94						19.20	576.14
	184.68	556.40					6.36	747.44
Total.....	\$16,175.40	\$3,106.93			\$8.23		\$440.78	\$19,821.34

CLAY COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 16, 1901	\$ 221.50						\$ 7.40		\$ 228.90
Feb. 13, 1901	258.71	\$ 219.60		\$ 4.15			9.91	\$ 9.91	502.28
Mar. 16, 1901	1,512.57						29.28	29.28	1,601.13
April 20, 1901	3,683.85	472.80					141.68	141.68	4,440.01
May 10, 1901	94.61						3.04	3.64	101.89
June 7, 1901			8.50	54.20	\$ 39.31				102.01
June 19, 1901	171.24						6.59	6.59	184.42
Total.	\$5,972.48	\$692.40	\$8.50	\$58.35	\$39.31		\$198.50	\$191.10	\$7,160.64

TABLE No. 23—CLAYTON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 6, 1899	\$ 160.64						\$ 5.02		\$ 165.66
Aug. 9, 1899	172.90	\$ 673.20					5.40		851.50
Sept. 8, 1899	250.90						10.97		261.87
Oct. 18, 1899	4,579.31				\$ 39.56	\$ 35.86	150.01		4,804.74
Nov. 9, 1899	716.60	707.60					22.40		1,446.60
Dec. 23, 1899	129.31					20.30	4.04		153.65
Jan. 10, 1900	340.39						8.91		349.30
Feb. 13, 1900	1,110.63	734.80				43.85	38.30		1,927.58
March 15, 1900	3,117.50						107.10		3,225.00
April 19, 1900	5,862.35						213.35		6,075.70
May 7, 1900	379.12	724.80				26.24	4.82		1,134.98
July 5, 1900	18.30						7.63		25.93
Aug. 9, 1900		772.00							772.00
Sept. 7, 1900	215.76						7.44		223.20
Oct. 17, 1900	3,852.77				53.94	43.61	146.25		4,096.57
Nov. 9, 1900	769.85						26.55		796.40
Dec. 8, 1900	136.30	868.80				24.62	4.70		1,034.42
Total.....	\$21,812.63	\$4,481.20			\$93.50	\$194.48	\$763.29		\$27,345.10

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 8, 1901	\$ 144.20						\$ 4.42		\$ 148.62
Feb. 13, 1901	1,141.63	\$ 846.80			\$ 47.39	\$ 36.97	43.91	\$ 43.91	2,160.61
Mar. 12, 1901	3,252.60						125.10	125.10	3,502.80
April 17, 1901	4,826.21						196.74	196.74	5,219.69
May 9, 1901	419.72						16.14	16.14	485.01
June 13, 1901	26.83	951.60							978.43
Total..	\$9,811.10	\$1,798.40			\$47.39	\$69.98	\$386.31	\$381.89	\$12,495.16

REPORT OF THE TREASURER OF STATE.

[No. 4]

TABLE No. 24—CLINTON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 28, 1890	\$ 253.27							
Aug. 16, 1890	231.20	\$2,583.30						
Sept. 16, 1890	474.00							
Oct. 23, 1890	7,165.73							
Nov. 18, 1890	1,062.73	2,918.40			\$1.69			
Dec. 18, 1890	588.01							
Jan. 6, 1900	408.03							
Feb. 14, 1900	443.72	2,924.80						
March 13, 1900	2,424.38				122.05	60.00		
April 14, 1900						30.00		
May 4, 1900						30.00		
June 11, 1900	468.74	3,044.80						
July 15, 1900	227.10							
Aug. 21, 1900								
Sept. 13, 1900	269.20			53.20	112.45			
Oct. 17, 1900					70.70			
Nov. 16, 1900								
Dec. 30, 1900								
Jan. 8, 1900								
Feb. 20, 1900								
March 10, 1900								
April 20, 1900								
May 10, 1900								
June 10, 1900								
July 10, 1900								
Aug. 10, 1900								
Sept. 10, 1900								
Oct. 10, 1900								
Nov. 10, 1900								
Dec. 10, 1900								
Total	\$34,355.89	\$17,410.40	\$10.42	\$129.25	\$ 534.80	\$ 687.34	\$1,383.61	\$54,511.31

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Totals.
Jan. 14, 1901	\$ 344.04								
Feb. 9, 1901		\$2,827.60							
Feb. 19, 1901	445.86								
Mar. 15, 1901	3,666.87								
April 24, 1901	9,493.00	2,900.40							
May 11, 1901	131.68								
June 6, 1901	2,734.90								
June 19, 1901	108.40								
Total	\$17,425.80	\$5,824.00							

REPORT OF THE TREASURER OF STATE.

TABLE No. 25—CRAWFORD COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 8, 1890	\$ 172.40							
Aug. 11, 1890	170.00	\$1,158.73						
Sept. 10, 1890	489.45							
Oct. 14, 1890	7,404.40	1,695.90						
Nov. 10, 1890	739.21							
Dec. 11, 1890	355.83							
Jan. 10, 1900	182.55							
Feb. 13, 1900	314.65	1,004.91						
March 10, 1900	772.86							
April 13, 1900	512.04							
May 10, 1900	6,380.75							
June 10, 1900	430.52	953.77						
July 14, 1900	150.07							
Aug. 9, 1900	157.45							
Sept. 10, 1900	169.44	1,002.74						
Oct. 17, 1900	308.28							
Nov. 10, 1900	6,337.30	864.00						
Dec. 12, 1900	110.91							
Total	\$25,683.45	\$ 6,080.05						

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 14, 1901	\$ 335.00								
Feb. 6, 1901	340.30	\$ 890.00							
March 9, 1901	978.06								
April 17, 1901	6,351.08	875.20							
May 8, 1901	302.84								
June 14, 1901	535.83								
Total	\$ 8,800.10	\$1,765.20							

TABLE No. 26—DALLAS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 12, 1890	\$ 166.23							
July 19, 1890		\$ 811.63						
August 9, 1890	167.11							
Sept. 5, 1890	493.67							
October 13, 1890	6,641.65	802.24						
Nov. 6, 1890	860.07	30.00						
Dec. 2, 1890	293.59							
January 10, 1900	278.90							
February 10, 1900	535.34							
March 14, 1900	1,214.89							
April 16, 1900	36.00							
April 18, 1900	904.37							
April 28, 1900	7,109.66							
May 9, 1900	287.77							
June 8, 1900	171.14							
July 11, 1900	170.31							
July 13, 1900								
July 14, 1900								
July 16, 1900								
August 6, 1900								
Sept. 7, 1900								
October 16, 1900								
Nov. 9, 1900								
Dec. 12, 1900								
January 5, 1901								
Total	\$26,177.35	\$ 5,386.25						

DALLAS COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-minded.	Orphans' Home.	State University.	State College.	Total.
Feb. 12, 1901	\$ 454.21	\$ 879.00		\$ 34.37	\$ 59.22	\$ 30.00	\$ 17.47	\$ 17.47	\$ 1,491.74
Mar. 12, 1901	1,140.59						43.87	43.01	1,228.37
April 17, 1901	6,820.42						261.47	261.47	7,343.36
May 15, 1901	215.24	\$ 58.00			\$ 56.24	\$ 30.00	8.28	8.28	\$ 383.30
June 11, 1901	188.35					\$ 30.00	6.79	5.30	230.44
Total.....	\$ 8,818.81	\$ 1,497.00		\$ 34.37	\$ 115.46	\$ 120.00	\$ 337.88	\$ 336.43	\$ 11,169.95

TABLE No. 27—DAVIS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 1, 1899	\$ 151.12						\$ 4.71	\$ 155.83
August 2, 1899	140.22						4.37	176.31
Sept. 7, 1899	524.95	\$ 628.80				\$ 11.72	20.00	1,190.11
October 9, 1899	3,680.52						10.36	3,690.43
Nov. 16, 1899	791.45						117.91	3,838.43
Dec. 4, 1899	205.34						22.00	1,451.85
January 6, 1900	105.49						8.07	277.41
Feb. 3, 1900	560.80	792.00					40.00	1,485.58
March 3, 1900	863.05						10.27	1,374.96
April 5, 1900	3,470.53						29.71	912.70
May 2, 1900	221.54	\$ 814.00					20.00	1,224.48
June 6, 1900	97.00						7.66	1,070.82
July 12, 1900	98.70						20.00	1,282.49
August 3, 1900	77.74	793.98					3.45	125.05
Sept. 5, 1900	467.40						20.00	994.39
October 8, 1900	2,586.69						16.04	561.44
Nov. 12, 1900	609.38	\$ 810.13					20.00	2,668.45
Dec. 6, 1900	232.89						20.00	1,515.09
Total.....	\$ 11,862.06	\$ 4,577.31			\$ 42.16	\$ 340.00	\$ 501.71	\$ 20,324.16

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 12, 1901	\$ 118.48				\$ 3.83	\$ 20.00	\$ 4.19		\$ 146.50
Feb. 4, 1901	406.25	781.84				15.54	15.26		1,208.89
Mar. 4, 1901	733.00					20.00	28.15	27.94	809.09
April 8, 1901	3,173.18					20.00	124.36	123.71	3,441.25
May 3, 1901	339.05	\$ 816.80				13.02	13.02	261.89	1,213.78
June 10, 1901	124.70					40.00	4.78	4.77	174.25
Total.....	\$ 4,804.66	\$ 1,598.64			\$ 8.84	\$ 140.00	\$ 180.06	\$ 184.70	\$ 7,013.74

TABLE No. 28—DECATUR COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 13, 1899	\$ 136.73							\$ 141.00
August 4, 1899	136.83	\$ 503.96			\$ 14.43		\$ 4.27	\$ 711.04
Sept. 8, 1899	1,791.59						13.77	1,805.36
October 14, 1899	3,085.03				15.69		13.27	3,088.99
Nov. 18, 1899	580.17	484.90					18.34	804.41
Dec. 15, 1899	347.58						10.45	358.03
Jan. 13, 1900	290.52						9.17	341.81
Feb. 12, 1900	637.10	628.34			36.12		22.95	1,288.45
March 16, 1900	2,252.92						27.63	2,280.55
April 23, 1900	3,781.14	643.93					130.26	4,555.33
May 7, 1900	176.41						6.10	182.51
June 8, 1900	153.25						5.31	159.06
July 9, 1900	89.53						3.06	115.35
August 6, 1900	323.54	614.03			22.76		9.58	947.15
Sept. 15, 1900	1,738.67						9.94	1,748.61
October 20, 1900	2,919.53	561.60			15.40		160.34	3,587.93
Nov. 19, 1900	648.70						21.91	670.67
Dec. 13, 1900	404.11						13.85	417.96
Total.....	\$ 19,146.97	\$ 3,436.76			\$ 104.46		\$ 58.82	\$ 23,597.01

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 16, 1901	\$ 242.26				\$ 5.68	\$ 27.70	\$ 8.44		\$ 284.08
Feb. 11, 1901	543.28	551.60					20.60	\$ 10.45	1,134.93
Mar. 6, 1901	816.93						31.36	30.01	878.26
Mar. 11, 1901	1,475.42								1,475.42
April 12, 1901	3,549.26				\$ 21.92		136.45	136.12	3,843.75
May 8, 1901	271.54	553.60					10.47	10.26	845.81
June 15, 1901	142.07	55.03					5.49	5.53	208.12
Total.....	\$ 7,070.86	\$ 1,160.21			\$ 5.68	\$ 21.92	\$ 27.70	\$ 213.80	\$ 8,470.46

TABLE No. 29—DELAWARE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Totals.
July 5, 1899	\$ 127.81	\$ 27.97					\$ 4.00	\$ 159.81
August 4, 1899	141.60	30.98					4.42	177.00
Sept. 5, 1899	304.62	56.93					9.54	361.07
Sept. 11, 1899					\$ 14.59	\$ 20.76		35.35
Oct. 0, 1899	4,84.27	1,131.09					151.30	5,407.16
Nov. 6, 1899	652.53	142.74					20.40	815.67
Nov. 23, 1899						7.16		7.16
Dec. 11, 1899	139.43	27.21					3.89	160.53
Jan. 11, 1900	119.30	26.10					3.73	149.13
Feb. 7, 1900	480.36	117.40					10.77	620.53
March 5, 1900	950.00	229.53					38.78	1,218.31
April 11, 1900						17.11		17.11
April 14, 1900	6,451.18	1,713.72					244.82	8,409.72
May 3, 1900	255.74	156.04					8.59	420.37
June 8, 1900	188.35	195.25					0.83	384.43
July 11, 1900						23.40		23.40
July 5, 1900	164.02	147.40					5.63	318.01
August 3, 1900	59.13	19.39					7.34	86.86
Sept. 4, 1900	222.13	53.62					7.66	283.41
Sept. 11, 1900				13.10	22.25			35.35
Oct. 8, 1900	3,626.28	4,097.04					146.72	4,960.04
Nov. 3, 1900	6,674.74	263.01					23.85	983.60
Nov. 21, 1900						10.89		10.89
Dec. 7, 1900	227.94	53.60					7.65	289.19
Total.....	\$ 18,972.86	\$ 5,426.38		\$ 27.69	\$ 101.63		\$ 700.36	\$ 25,228.86

DELAWARE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 15, 1901	\$ 59.76	\$ 14.39	.....	.....	.....	\$ 2.05	.....	.....	\$ 76.20
Jan. 16, 1901	.....	.....	.....	\$15.18	\$ 17.76	.....	.....	.....	32.94
Feb. 6, 1901	428.42	129.08	.....	.....	.....	10.25	16.25	.....	560.90
March 6, 1901	1,163.84	460.04	.....	.....	.....	44.76	1,719.20	.....	2,387.84
April 13, 1901	5,534.03	1,920.99	.....	.....	.....	240.12	240.12	.....	7,935.26
April 15, 1901	.....	.....	.....	.....	4.05	.....	.....	.....	4.05
May 3, 1901	366.86	228.41	.....	.....	.....	11.34	11.81	.....	556.89
June 10, 1901	138.20	42.54	.....	.....	.....	5.34	5.34	.....	191.30
Total.....	\$7,630.91	\$2,794.33	.....	\$ 15.18	\$ 22.41	.....	\$ 320.31	\$ 318.26	\$11,101.40

TABLE No. 30—DES MOINES COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 8, 1899	\$ 134.19	.....	.....	.....	.....	.....	\$ 4.16	\$ 138.35
Aug. 15, 1899	234.52	.....	.....	.....	.....	.....	7.28	241.80
Sept. 13, 1899	854.25	.....	.....	.....	.....	.....	26.68	880.93
Oct. 17, 1899	7,899.09	\$3,118.40	.....	.....	.....	.....	298.92	11,436.41
Nov. 17, 1899	831.27	.....	.....	.....	.....	.....	25.07	856.34
Dec. 13, 1899	353.68	.....	.....	.....	.....	.....	9.24	362.92
Jan. 11, 1900	115.02	.....	.....	.....	.....	.....	3.55	118.57
Feb. 10, 1900	663.20	.....	.....	.....	.....	.....	22.70	685.90
March 9, 1900	1,305.97	\$3,645.20	.....	.....	.....	.....	48.07	5,331.78
April 18, 1900	7,472.96	.....	.....	.....	.....	.....	317.26	7,790.22
May 9, 1900	301.48	.....	.....	.....	.....	.....	10.39	311.87
June 12, 1900	168.17	.....	.....	.....	.....	.....	5.86	174.03
July 9, 1900	243.15	.....	.....	.....	.....	.....	8.17	251.32
Aug. 9, 1900	195.49	.....	.....	.....	.....	.....	6.72	202.21
Sept. 10, 1900	728.59	\$3,867.94	.....	.....	.....	.....	24.30	4,935.11
Oct. 15, 1900	5,785.06	.....	.....	.....	.....	.....	259.11	6,044.80
Nov. 13, 1900	727.09	.....	.....	.....	.....	.....	25.05	752.14
Dec. 14, 1900	253.22	.....	.....	.....	.....	.....	8.72	261.94
Total.....	\$28,337.31	\$10,631.54	.....	.....	.....	.....	\$ 1,112.45	\$40,082.73

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 15, 1901	\$161.86	.....	.....	.....	.....	.....	\$ 5.39	.....	\$ 167.25
Feb. 8, 1901	556.09	.....	.....	.....	.....	.....	21.32	.....	577.41
Mar. 7, 1901	1,400.95	\$3,914.61	.....	.....	.....	.....	53.77	.....	5,409.33
April 18, 1901	6,009.10	.....	.....	.....	.....	.....	319.30	.....	7,328.40
May 9, 1901	299.54	.....	.....	.....	.....	.....	11.45	.....	310.99
June 8, 1901	133.12	.....	.....	.....	.....	.....	5.11	.....	143.39
Total.....	\$9,250.74	\$4,914.61	.....	.....	.....	.....	\$ 416.34	\$400.50	\$14,209.19

TABLE No. 31—DICKINSON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 10, 1899	\$ 61.20	.....	.....	.....	.....	.....	.....	.....	\$ 61.20
Aug. 14, 1899	105.44	\$ 262.00	.....	.....	.....	.....	.....	.....	367.44
Sept. 18, 1899	1,414.17	.....	.....	.....	.....	.....	.....	.....	1,414.17
Oct. 20, 1899	1,627.53	.....	.....	.....	.....	.....	.....	.....	1,627.53
Nov. 17, 1899	222.07	252.00	.....	.....	.....	.....	.....	.....	474.07
Dec. 18, 1899	152.11	.....	.....	.....	.....	.....	.....	.....	152.11
Jan. 19, 1900	179.12	.....	.....	.....	.....	.....	.....	.....	179.12
Feb. 16, 1900	452.60	252.00	.....	.....	.....	.....	.....	.....	704.60
March 16, 1900	1,576.94	.....	.....	.....	.....	.....	.....	.....	1,576.94
April 19, 1900	1,934.77	.....	.....	.....	.....	.....	.....	.....	1,934.77
May 17, 1900	111.73	252.00	.....	.....	.....	.....	.....	.....	363.73
June 18, 1900	99.35	.....	.....	.....	.....	.....	.....	.....	99.35
July 17, 1900	47.75	.....	.....	.....	.....	.....	.....	.....	47.75
Aug. 15, 1900	200.80	.....	.....	.....	.....	.....	.....	.....	200.80
Sept. 17, 1900	1,321.20	.....	.....	.....	.....	.....	.....	.....	1,321.20
Oct. 18, 1900	1,855.84	.....	.....	.....	.....	.....	.....	.....	1,855.84
Nov. 16, 1900	259.39	.....	.....	.....	.....	.....	.....	.....	259.39
Dec. 19, 1900	176.14	288.00	.....	.....	.....	.....	.....	.....	464.14
Total.....	\$11,973.82	\$ 1,596.80	.....	.....	.....	.....	.....	.....	\$13,570.62

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 21, 1901	\$ 150.88	.....	.....	.....	.....	.....	.....	.....	\$ 150.88
Feb. 19, 1901	474.52	\$ 268.80	.....	.....	.....	.....	.....	.....	743.32
Mar. 16, 1901	1,494.27	.....	.....	.....	.....	.....	.....	.....	1,494.27
April 19, 1901	1,796.00	.....	.....	.....	.....	.....	.....	.....	1,796.00
May 29, 1901	108.74	.....	.....	.....	.....	.....	.....	.....	108.74
June 21, 1901	58.64	.....	.....	.....	.....	.....	.....	.....	58.64
Total.....	\$ 4,083.05	\$ 268.80	.....	.....	.....	.....	.....	.....	\$ 4,351.85

TABLE No. 32—DUBUQUE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 27, 1899	\$ 3,350.29	.....	.....	.....	.....	.....	.....	.....	\$ 3,350.29
August 26, 1899	3,241.61	.....	.....	.....	.....	.....	.....	.....	6,591.90
October 26, 1899	3,282.50	\$ 4,273.20	.....	.....	.....	.....	.....	.....	7,555.70
Nov. 27, 1899	3,943.51	.....	.....	.....	.....	.....	.....	.....	3,943.51
Dec. 23, 1899	2,278.45	1,403.80	.....	.....	.....	.....	.....	.....	3,682.25
January 29, 1900	1,644.37	.....	.....	.....	.....	.....	.....	.....	1,644.37
Feb. 26, 1900	2,019.68	.....	.....	.....	.....	.....	.....	.....	2,019.68
March 26, 1900	3,661.11	.....	.....	.....	.....	.....	.....	.....	3,661.11
April 26, 1900	5,914.59	.....	.....	.....	.....	.....	.....	.....	5,914.59
May 23, 1900	3,222.40	.....	.....	.....	.....	.....	.....	.....	3,222.40
June 25, 1900	1,538.69	.....	.....	.....	.....	.....	.....	.....	1,538.69
July 27, 1900	4,914.83	.....	.....	.....	.....	.....	.....	.....	4,914.83
August 27, 1900	1,802.14	.....	.....	.....	.....	.....	.....	.....	1,802.14
October 1, 1900	1,013.69	.....	.....	.....	.....	.....	.....	.....	1,013.69
October 24, 1900	827.05	4,381.60	.....	.....	.....	.....	.....	.....	5,208.65
Nov. 30, 1900	3,531.69	.....	.....	.....	.....	.....	.....	.....	3,531.69
Dec. 21, 1900	1,016.23	.....	.....	.....	.....	.....	.....	.....	1,016.23
Dec. 31, 1900	.....	1,627.60	.....	.....	.....	.....	.....	.....	1,627.60
Total.....	\$47,181.18	\$11,681.20	.....	.....	.....	.....	.....	.....	\$58,862.38

DUBUQUE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Mar. 14, 1921	\$ 2,158.44						\$ 85.56	\$ 61.25	\$ 2,506.25
Mar. 29, 1921	585.35						134.23	133.66	853.23
April 27, 1921	7,598.30						295.02	94.86	8,288.37
May 24, 1921	3,597.07						148.09	146.98	3,981.04
Total.	\$14,339.06						\$ 657.89	\$ 631.91	\$15,629.79

TABLE No. 33—EMMET COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 10, 1899	\$ 73.52						\$ 2.30	\$ 75.82	
August 8, 1899	85.79	\$ 385.20			\$ 5.83		2.71	476.93	
Sept. 18, 1899	128.10						4.11	132.21	
Oct. 12, 1899	3,087.86						61.14	3,149.00	
Nov. 10, 1899	848.04	350.00					7.76	1,205.80	
Dec. 7, 1899	253.66						8.23	261.89	
Jan. 13, 1900	180.10						5.74	185.84	
Feb. 23, 1900	100.69	350.00					3.15	453.77	
March 14, 1900	298.30						13.73	312.03	
April 14, 1900	3,426.71						81.60	3,508.31	
May 5, 1900	99.14	350.00					3.41	452.55	
June 15, 1900	118.51						0.07	118.58	
July 10, 1900	102.08						3.51	105.59	
August 6, 1900	30.85	394.80			6.44		1.04	433.13	
Sept. 7, 1900	169.07						3.36	172.43	
Oct. 13, 1900	2,895.60						63.29	2,958.89	
Nov. 12, 1900	313.50						10.80	324.30	
Dec. 6, 1900	259.52	394.00					8.07	651.59	
Total.	\$11,938.37	\$ 2,252.00			\$ 11.67		\$ 209.55	\$14,492.59	

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 14, 1901	\$ 825.47						\$ 7.62		\$ 833.09
Feb. 12, 1901	105.89	\$ 404.00			3.04		23.01		\$ 515.93
Mar. 7, 1901	598.20						94.11		\$ 692.31
April 13, 1901	3,422.39						8.01		\$ 3,430.40
May 7, 1901	234.49	422.00					2.83		\$ 658.29
June 11, 1901	72.29								\$ 72.29
Total.	\$ 4,658.70	\$ 816.00					\$ 139.82	\$ 125.14	\$ 5,739.66

TABLE No. 34—FAYETTE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 12, 1899	\$ 245.54				\$ 36.21	\$ 20.02	\$ 210.00	\$ 7.83	\$ 520.60
Aug. 10, 1899	162.22	\$ 1,395.20						3.19	\$ 1,557.61
Sept. 19, 1899	442.20							11.81	\$ 454.01
Oct. 18, 1899	5,386.73							159.75	\$ 5,546.47
Nov. 17, 1899	1,111.07	1,334.80						34.74	\$ 2,480.61
Dec. 16, 1899	258.70							7.38	\$ 266.09
Jan. 15, 1900	145.30							7.33	\$ 152.63
Feb. 15, 1900	747.64	1,280.40						25.50	\$ 2,053.54
March 15, 1900	1,091.14					67.15		66.52	\$ 2,224.81
April 19, 1900	7,551.08							261.61	\$ 7,812.69
May 17, 1900	257.52							9.05	\$ 266.57
June 20, 1900	254.81							15.66	\$ 270.47
July 19, 1900	168.33							5.93	\$ 174.26
Aug. 22, 1900	128.27	1,278.40						5.51	\$ 1,412.18
Sept. 17, 1900	323.00							10.50	\$ 333.50
Oct. 17, 1900	4,839.87							157.70	\$ 5,000.57
Nov. 17, 1900	1,039.34	1,337.20			\$ 3.50			35.83	\$ 2,415.87
Dec. 18, 1900	247.35							7.76	\$ 255.11
Total.	\$45,423.17	\$ 7,875.60			\$ 36.21	\$ 90.67	\$ 420.00	\$ 823.58	\$54,669.23

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 16, 1901	\$ 165.57						\$ 3.93		\$ 169.50
Feb. 15, 1901	617.13	\$1,426.00					21.72	\$ 23.72	\$ 2,090.57
March 8, 1901	1,068.66						64.10	64.10	\$ 1,796.86
April 18, 1901	7,093.94	836.47					272.83	272.83	\$ 8,476.07
May 20, 1901	501.07						11.74	11.74	\$ 512.55
June 24, 1901	254.94						10.00	5.52	\$ 270.46
Total.	\$10,241.01	\$2,262.47					\$ 386.44	\$30.97	\$12,873.72

TABLE No. 35—FLOYD COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 11, 1899	\$ 133.41						\$ 4.17		\$ 137.58
Aug. 12, 1899	60.60						1.89		\$ 62.49
Sept. 1, 1899					938.22				\$ 938.22
Sept. 18, 1899	304.63								\$ 304.63
Oct. 16, 1899	3,074.09								\$ 3,074.09
Nov. 10, 1899	1,510.03								\$ 1,510.03
Dec. 14, 1899	485.64								\$ 485.64
Jan. 14, 1900		960.80							\$ 960.80
Jan. 29, 1900	166.00								\$ 166.00
Feb. 27, 1900		922.00							\$ 922.00
Mar. 14, 1900	213.59								\$ 213.59
Apr. 23, 1900	584.79								\$ 584.79
May 10, 1900	3,515.13								\$ 3,515.13
June 24, 1900		838.80							\$ 838.80
July 15, 1900	2,671.15								\$ 2,671.15
Aug. 12, 1900	194.03								\$ 194.03
Sept. 7, 1900	104.03								\$ 104.03
Oct. 11, 1900	79.53								\$ 79.53
Nov. 24, 1900	154.87								\$ 154.87
Dec. 11, 1900	2,724.36								\$ 2,724.36
Jan. 11, 1901		863.20							\$ 863.20
Feb. 14, 1901	1,733.31								\$ 1,733.31
Mar. 24, 1901	984.00								\$ 984.00
Apr. 7, 1901	495.30								\$ 495.30
Total.	\$18,042.12	\$ 5,447.02			\$ 96.98		\$ 4.17		\$23,589.31

FLOYD COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 14, 1901	\$1,797.71						\$ 47 01		\$1,844.72
Feb. 5, 1901	236.88	\$1,848.80					0 11	\$ 9 11	2,215.43
March 9, 1901	754.02						29.00	29 60	812.02
April 16, 1901	3,620.28						127.78	127.78	3,275.34
May 5, 1901	2,105.93						80.60	80.60	2,266.95
June 12, 1901	546.35						21.33	18.27	585.95
Total...	\$8,450.27	\$1,848.80			\$ 111.53		\$ 315 10	\$265.12	\$11,000.91

TABLE No. 86—FRANKLIN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
June 25, 1899	\$ 79.20					\$ 86.13	\$ 2 47	\$ 167 80	
August 28, 1899	70.23				\$ 16.34		2.19	88.74	
Sept. 25, 1899	236.15	\$ 740.80				60.00	7.37	1,044.32	
October 23, 1899	4,855.35					30.00	149.45	5,633.80	
Nov. 27, 1899	307.43				23.17	30.00	12.41	463.01	
Dec. 28, 1899	150.71	758.40				30.00	3.42	942.53	
January 15, 1900	208.12				33.39	30.00	6.57	308.08	
Feb. 12, 1900	369.79	660.40				30.00	12.75	1,072.94	
March 12, 1900	1,210.54					30.00	43.05	1,291.59	
April 20, 1900	5,188.31					30.00	179.53	5,497.77	
May 14, 1900	316.18	670.80				30.00	9.60	996.64	
June 11, 1900	230.73					30.00	7.72	274.45	
July 14, 1900	31.01					30.00	2.84	114.73	
August 10, 1900	67.13	622.00			19.56	30.00	2.31	741.00	
Sept. 13, 1900	150.01					30.00	5.38	191.42	
October 18, 1900	4,368.27	1,050.75				60.00	147.27	5,586.34	
Nov. 14, 1900	376.45					30.00	12.98	389.43	
Dec. 12, 1900	202.05	698.40				30.00	7.01	938.46	
Total...	\$18,518.61	\$ 5,207.55			\$ 133.68	\$ 506.13	\$ 613.00	\$25,069.03	

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 15, 1901	\$ 264.89					\$ 30.00	\$ 9.85		\$ 304.67
Feb. 18, 1901	337.95	\$ 750.80			\$ 25.63	30.00	12.09	1,168.59	
Mar. 12, 1901	1,270.62					48.87	48.87	1,368.36	
April 23, 1901	4,861.27	773.60				30.00	192.68	6,055.59	
May 13, 1901	154.23			\$ 27.80		30.00	5.93	223.80	
June 14, 1901	172.70				26.70	60.00	11.24	279.14	
Total...	\$ 7,062.15	\$1,524.40		\$ 27.80	\$ 52.39	\$ 180.00	\$ 280.49	\$27,095.88	\$ 9,395.18

TABLE No. 37—FREMONT COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 13, 1899	\$ 131.42								\$ 131.42
August 23, 1899	137.79								269.21
Sept. 14, 1899	388.59								657.80
October 27, 1899	5,127.70								5,127.70
Nov. 26, 1899	301.88								809.68
Dec. 18, 1899	190.60								999.28
Jan. 10, 1900	271.00				\$ 16.24				287.24
Feb. 10, 1900	807.96	975.74							1,783.70
March 13, 1900	4,493.67								4,493.67
April 21, 1900	152.11	913.47							1,065.58
May 10, 1900	57.13				30.60				87.73
June 23, 1900	73.96								141.69
July 10, 1900	10.00								20.95
August 13, 1900	733.07	878.36			\$ 36.44	35.28			1,623.15
Sept. 14, 1900	4,095.65								4,095.65
October 10, 1900	353.64								353.64
Nov. 17, 1900	493.86	811.60							1,305.46
Dec. 17, 1900					13.78				13.78
Total...	\$20,710.67	\$ 4,481.76			\$ 36.44	\$ 128.02			\$ 25,356.89

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 17, 1901	\$ 108.95						\$ 1.68		\$ 110.63
Feb. 14, 1901	438.32	857.80			\$ 25.64	\$ 50.43	10.57	18.16	1,391.32
Mar. 10, 1901	1,081.52						41.37	40.09	1,162.98
April 20, 1901	5,613.15						195.07	195.18	6,003.40
May 16, 1901	180.86	912.00				19.87	7.34	7.30	1,119.41
June 17, 1901	100.84						3.80	3.94	107.62
Total...	\$ 7,532.67	\$1,799.30			\$ 25.64	\$ 70.30	\$ 268.42	\$ 263.58	\$ 9,949.91

TABLE No. 38—GREENE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 13, 1899	\$ 274.35								\$ 274.35
Aug. 12, 1899	171.20	\$ 13.45							184.65
Sept. 14, 1899	190.80								375.45
Oct. 17, 1899	6,038.80					10.26			6,049.06
Nov. 11, 1899	574.54	659.97							1,234.51
Dec. 13, 1899	428.74								827.25
Jan. 13, 1900	59.06					46.13			105.19
Feb. 14, 1900	481.45	583.37							1,064.82
March 16, 1900	801.54								801.54
April 20, 1900	6,003.67	549.14				36.92			6,589.73
May 14, 1900	235.35								235.35
May 23, 1900	158.30								158.30
June 14, 1900	152.10								152.10
July 13, 1900	240.00	640.47							880.47
Aug. 15, 1900	161.23				39.40	22.00			222.63
Sept. 14, 1900	523.30								523.30
Oct. 10, 1900	4,964.38	597.60							5,561.98
Nov. 15, 1900	507.75								507.75
Dec. 14, 1900	204.15								204.15
Total...	\$22,341.18	\$ 3,331.75			\$ 52.85	\$ 148.14			\$ 25,874.92

GREENE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 16, 1901	\$ 141.44				\$ 25.05	\$ 22.71		\$ 4.85	\$ 194.05
Feb. 16, 1901	411.54				15.78	15.68		15.78	1,010.28
Mar. 16, 1901	1,366.28				49.72	49.52		49.72	1,465.52
April 16, 1901	5,479.56				210.36	200.83		5.08	6,506.49
May 16, 1901	156.83				5.08	6.01		5.08	168.92
June 14, 1901	137.73				5.27	5.19		5.27	148.19
Total	\$ 7,622.47	\$ 1,152.80			\$ 25.05	\$ 53.86		\$ 201.94	\$ 9,502.35

TABLE No. 39—GRUNDY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 8, 1899	\$ 74.60	\$ 531.20						\$ 2.34	\$ 608.14
August 7, 1899	49.57							1.45	51.02
Sept. 14, 1899	172.34	\$ 549.00			\$ 2.25	\$ 25.25		5.49	746.33
October 16, 1899	4,077.25							135.45	4,212.70
Nov. 11, 1899	315.66							10.02	325.68
Dec. 13, 1899	66.34							2.93	69.27
January 13, 1900	131.65	\$ 775.20						4.12	779.30
Feb. 14, 1900	495.37							17.10	512.47
March 14, 1900	1,220.29							42.09	1,262.38
April 20, 1900	5,939.73	\$ 553.60						212.56	6,750.47
May 9, 1900	122.03							4.23	126.26
June 9, 1900	73.95							2.58	76.53
June 13, 1900		626.86							626.86
July 9, 1900	44.73							1.54	45.77
August 7, 1900	63.98							2.24	66.22
Sept. 12, 1900	239.47	662.00				27.88		8.11	934.46
October 15, 1900	3,941.04							143.59	4,084.63
Nov. 10, 1900	405.97							14.00	419.97
Dec. 8, 1900	56.78	686.86				10.21		1.92	755.71
Total	\$ 17,519.95	\$ 4,175.60			\$ 2.25	\$ 120.40		\$ 611.76	\$ 22,430.03

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 9, 1901	\$ 107.43							\$ 3.60	\$ 111.12
Feb. 9, 1901	44.45							17.19	61.64
Mar. 8, 1901	1,700.43	\$ 554.00						65.41	2,319.84
April 25, 1901	5,118.72							203.40	5,322.12
May 8, 1901	175.36							0.60	175.96
June 6, 1901	72.13							2.73	74.86
Total	\$ 7,622.46	\$ 554.00						\$ 209.02	\$ 8,376.55

TABLE No. 40—GUTHRIE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 15, 1899	\$ 233.25								\$ 233.25
Aug. 1, 1899	135.45								135.45
Sept. 23, 1899	330.25								330.25
Oct. 17, 1899	5,239.69	618.81							5,858.50
Nov. 1, 1899									
Dec. 8, 1899	506.95								506.95
Jan. 15, 1900	362.35								362.35
Feb. 9, 1900	249.49								249.49
March 16, 1900	708.99	\$ 585.00							1,293.99
April 3, 1900	5,179.43								5,179.43
May 9, 1900	156.13								156.13
June 12, 1900	180.74	653.31		30.06	10.79	153.40			1,028.30
July 11, 1900	150.54								150.54
Aug. 11, 1900	658.10								658.10
Sept. 12, 1900	359.78								359.78
Oct. 25, 1900	4,491.20	708.43		6.55					5,206.18
Nov. 13, 1900	361.05								361.05
Dec. 15, 1900	286.50								286.50
Total	\$ 20,106.97	\$ 3,130.25		\$ 28.21	\$ 71.24	\$ 210.93		\$ 66.67	\$ 23,614.24

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 14, 1901	\$ 361.22								\$ 361.22
Feb. 15, 1901	269.14								269.14
Mar. 14, 1901	1,058.04	\$ 524.10	\$ 222.52	\$ 31.04	\$ 40.00				1,875.40
April 30, 1901	3,230.54								3,230.54
May 17, 1901	1,789.40								1,789.40
June 13, 1901	256.99								256.99
Total	\$ 6,856.39	\$ 624.00	\$ 24.10	\$ 22.52	\$ 31.04	\$ 40.00		\$ 250.74	\$ 7,808.15

TABLE No. 41—HAMILTON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 8, 1899	\$ 317.68								\$ 317.68
Aug. 2, 1899	137.24								137.24
Sept. 8, 1899	207.17								207.17
Oct. 17, 1899	5,836.64								5,836.64
Nov. 13, 1899	223.47								223.47
Dec. 9, 1899	223.14								223.14
Jan. 14, 1900	100.05								100.05
Feb. 16, 1900	309.96								309.96
March 19, 1900	165.44								165.44
April 24, 1900	768.35								768.35
May 12, 1900	458.03								458.03
June 15, 1900	208.30								208.30
July 10, 1900	180.08								180.08
Aug. 10, 1900	152.40								152.40
Sept. 8, 1900	485.59								485.59
Oct. 19, 1900	5,037.49								5,037.49
Nov. 10, 1900	799.45								799.45
Dec. 13, 1900	281.86								281.86
Total	\$ 22,705.46	\$ 5,576.67							\$ 28,282.13

HAMILTON COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 15, 1901	\$ 151.55				\$ 16.78		\$ 4.66		\$ 173.99
Feb. 8, 1901	219.49	\$ 816.40					8.31	\$ 7.55	1,051.75
Mar. 12, 1901	948.99						31.74	31.55	1,012.25
Apr. 19, 1901	5,507.13	755.60					213.03	213.34	6,750.00
May 14, 1901	433.67						16.61		450.28
June 14, 1901	78.27						2.50	2.50	83.27
Total	\$ 7,399.07	\$1,572.00			\$ 29.78		\$ 278.56	\$ 772.03	\$ 9,551.44

TABLE No. 42—HANCOCK COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 10, 1899	\$ 170.00						\$ 5.00		\$ 175.00
August 10, 1899	87.54	\$ 393.60			\$ 37.64	60.00	3.49		582.27
Sept. 25, 1899	460.51					40.00	5.20		505.77
October 15, 1899	3,099.00				4.47	20.00	99.00		3,210.47
Nov. 17, 1899	422.30	493.60				20.00	12.00		857.80
Dec. 11, 1899	210.00					20.00	6.00		236.00
Jan. 30, 1900	154.00						5.00		159.00
Feb. 20, 1900	555.00	362.00			23.93	40.00	10.00		926.93
March 31, 1900	793.00					27.00	82.00		820.00
May 2, 1900	3,952.73					20.00	120.00		3,992.73
May 31, 1900	240.00	408.40				20.00	8.00		656.40
June 29, 1900	158.47					20.00	9.10		187.57
August 2, 1900	102.00					20.00	3.00		125.00
Sept. 1, 1900	90.00	374.40			10.42	20.00	3.00		497.82
Sept. 27, 1900	164.00					20.00	5.00		189.00
Nov. 8, 1900	3,307.73					20.00	109.00		3,496.73
Nov. 27, 1900	135.00					18.00	11.00		164.00
Dec. 31, 1900	228.50	389.80			10.35		7.00		575.05
Total.	\$14,420.68	\$ 8,271.20			\$ 106.48	\$ 358.00	\$ 443.91		\$17,600.30

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 29, 1901	\$ 207.00						\$ 8.70		\$ 215.60
Feb. 27, 1901	441.03						16.38		457.41
April 2, 1901	840.00	\$ 352.40				34.00	3.00		1,209.40
May 1, 1901	3,846.71					135.00	134.00		4,149.71
May 28, 1901	113.00					4.00	4.00		121.00
June 26, 1901	127.01	386.80			32	5.92	6.23		466.28
Total	\$ 5,455.65	\$ 679.20			\$ 84.17	\$ 202.00	\$ 191.70		\$ 6,712.72

TABLE No. 43—HARDIN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 10, 1899	\$ 154.90						\$ 4.25		\$ 159.15
August 8, 1899	133.72						9.93		137.05
Sept. 8, 1899	297.20						8.79		305.99
Oct. 10, 1899	5,431.82	\$ 1,532.20					173.79		7,237.61
Nov. 14, 1899	739.30						21.80		751.10
Jan. 11, 1900	139.45						10.00		149.45
Jan. 5, 1900	179.10						4.67		183.77
Feb. 14, 1900	401.19						15.64		416.83
Mar. 12, 1900	950.72	\$ 1,584.00				\$ 5.07	638.45		3,580.24
April 21, 1900	6,208.12	1,441.60					430.00		8,390.28
May 7, 1900	476.87						10.15		493.02
June 9, 1900	211.45						7.02		218.47
July 7, 1900	133.91	1,402.80					4.18		1,533.89
August 22, 1900	118.75						8.80		122.64
Sept. 12, 1900	261.80	1,343.20					8.55		1,613.01
Oct. 20, 1900	5,288.66						185.49		5,474.15
Nov. 16, 1900	666.68						20.05		686.73
Dec. 17, 1900	339.67						10.81		347.48
Total	\$22,370.17	\$ 7,401.60			\$ 5.07	\$ 82.39	\$ 1,055.45		\$ 31,607.06

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 12, 1901	\$ 172.26	\$1,410.00					\$ 5.20		\$ 1,587.46
Feb. 12, 1901	539.31						20.54		559.85
Mar. 15, 1901	1,762.78				\$ 7.72	\$ 130.73	\$ 770.31		2,770.86
April 23, 1901	5,077.32	1,449.20					235.76		7,902.28
May 7, 1901	27.11						2.20		29.31
June 8, 1901	128.03	1,402.40					5.04		1,540.37
Total	\$ 8,849.41	\$4,261.60			\$ 7.72	\$ 130.73	\$ 770.31	\$ 349.31	\$ 11,261.56

TABLE No. 44—HARRISON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 20, 1899	\$ 219.43	\$ 2,203.64					\$ 6.81		\$ 2,428.88
Aug. 26, 1899	254.83						7.94		262.77
Sept. 16, 1899	218.53						10.77		229.30
Oct. 27, 1899	5,593.54						172.73		5,766.27
Nov. 25, 1899	933.33						39.21		972.54
Dec. 23, 1899	211.00	\$ 8,811.56					11.46		9,023.02
Jan. 16, 1900	604.38						18.30		622.68
Feb. 14, 1900	431.01						14.88		445.89
March 26, 1900	753.12						20.62		773.74
Mar. 3, 1900	6,066.68						207.11		6,273.81
May 14, 1900	407.32						14.05		421.37
May 18, 1900	155.68						14.06		169.68
July 26, 1900	211.21						7.28		218.49
Aug. 24, 1900	110.51						4.12		114.63
Sept. 25, 1900	169.70						11.23		179.93
Oct. 29, 1900	4,611.36						182.05		4,793.41
Nov. 3, 1900	475.10						20.05		495.15
Dec. 22, 1900	358.12	\$ 3,302.67					11.49		3,672.28
Total	\$22,102.41	\$ 6,611.81			\$ 257.93		\$ 755.94		\$ 31,751.12

HARRISON COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Feb. 2, 1901	\$ 1,087.42						\$ 35.50		\$ 1,122.92
Feb. 23, 1901	502.54						18.94	18.94	530.41
Mar. 19, 1901	829.32						31.90	31.90	861.22
May 8, 1901	5,742.19						229.85	6,181.99	
May 23, 1901	424.12	\$1,090.40					16.31	16.31	1,547.14
May 24, 1901				4.30	73.48				77.78
June 19, 1901	398.74						17.97	12.43	419.14
Total....	\$ 9,064.32	\$1,090.40		\$ 4.30	73.48		\$ 341.47	\$ 300.43	\$10,874.40

TABLE No. 45—HENRY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 7, 1899	\$ 165.03				\$.50		\$ 10.00		\$ 180.54
Aug. 3, 1899	151.31						4.75		156.01
Sept. 8, 1899	557.06	\$ 1,468.80					17.38		2,044.14
Oct. 13, 1899	4,569.33				\$ 27.78		40.00		4,734.70
Nov. 9, 1899	1,110.24						34.49		1,151.70
Dec. 4, 1899	183.31						5.62		188.93
Jan. 8, 1900	99.60					3.95	20.00		126.57
Feb. 8, 1900	710.82	\$ 1,412.00				16.91	20.00		2,159.08
March 12, 1900	1,707.13						65.61		1,762.75
April 10, 1900	4,838.93	\$ 1,485.20					183.95		6,528.08
May 10, 1900	311.09						16.61		322.60
June 7, 1900	120.09						4.21		124.30
June 11, 1900		1,462.80							1,462.80
July 9, 1900	107.27						20.60		130.97
Aug. 9, 1900	134.64						4.49		138.53
Aug. 25, 1900		1,525.85							1,525.85
Sept. 7, 1900	391.85						30.00		421.85
Oct. 15, 1900	3,433.61						137.78		3,570.79
Nov. 9, 1900	1,007.39						34.39		1,041.78
Dec. 14, 1900	275.50						9.00		284.50
Total....	\$10,822.25	\$ 7,354.65		\$ 50.15	48.66	\$ 160.00	\$ 700.00	\$28,007.14	

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 11, 1901	\$ 595.78				\$ 25.48	\$ 30.00	\$ 9.94		\$ 671.17
Feb. 11, 1901	1,010.80	\$ 1,448.22				38.00	\$ 25.75		2,565.85
Mar. 11, 1901	1,541.24				17.70	10.00	50.60		1,664.83
April 17, 1901	4,873.04				12.63	188.19	182.60		5,253.42
May 7, 1901						18.38	18.17		36.55
June 14, 1901	50.31	2,857.01				20.00	8.23		2,940.92
Total....	\$ 7,981.23	\$4,305.21			\$ 66.86	\$ 90.00	\$ 318.80	\$ 288.62	\$13,052.74

TABLE No. 46—HOWARD COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 14, 1899	\$ 182.64								\$ 182.64
August 11, 1899	78.49	\$ 965.20							1,043.69
Sept. 14, 1899	394.10								394.10
October 16, 1899	3,315.80								3,315.80
Nov. 13, 1899	1,031.35	1,000.00							2,031.35
Dec. 14, 1899	506.75								506.75
January 19, 1900	450.06								450.06
Feb. 21, 1900	291.15	980.80							1,271.95
Mar. 11, 1900	775.51								775.51
April 18, 1900	3,857.95	20.00							3,877.95
May 15, 1900	291.23	950.40							1,241.63
June 15, 1900	156.87								156.87
July 20, 1900	206.75								206.75
August 11, 1900	62.57	857.30							919.87
Sept. 17, 1900					\$ 22.45				22.45
Sept. 18, 1900	371.80								371.80
October 19, 1900	3,022.94								3,022.94
Nov. 24, 1900	725.34								725.34
Dec. 15, 1900	492.97	889.20							1,382.17
Total....	\$16,197.23	\$ 5,662.80			\$ 22.45	\$ 140.00	\$ 197.75	\$22,733.23	

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 14, 1901	\$ 354.42					\$ 20.00	\$ 10.42		\$ 384.84
Feb. 13, 1901	298.62	\$ 840.80				20.00	11.45	\$ 11.48	1,188.23
Mar. 15, 1901	849.32					20.00	32.66		911.94
April 13, 1901	3,566.41					20.00	127.00		3,713.41
May 6, 1901	287.56	858.40				20.00	10.08	10.08	1,187.92
June 11, 1901	125.16						4.85	4.85	155.86
June 15, 1901					\$ 288.08				288.08
Total....	\$ 5,483.37	\$1,705.20			\$ 288.08	\$ 120.00	\$ 197.75	\$ 28.81	\$ 7,695.81

TABLE No. 47—HUMBOLDT COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 22, 1899	\$ 142.81								\$ 142.81
Aug. 15, 1899	108.98				\$ 39.00				147.98
Sept. 18, 1899	102.15				20.00				122.15
Oct. 24, 1899	4,244.05	4.80							4,248.85
Nov. 21, 1899	450.04	670.00							1,120.04
Dec. 19, 1899	192.85								192.85
Jan. 19, 1900	65.75								65.75
Feb. 15, 1900	730.18	717.20				36.95			1,484.33
March 13, 1900	1,099.14								1,099.14
April 17, 1900	2,981.43					44.39			3,025.82
May 16, 1900	122.50	681.20							803.70
June 10, 1900	119.37								119.37
July 10, 1900	122.53								122.53
Aug. 13, 1900	51.71	848.00							900.71
Sept. 17, 1900	205.88								205.88
Oct. 20, 1900	3,700.13	14.00							3,714.13
Nov. 20, 1900	257.75	809.20							1,066.95
Dec. 17, 1900	252.74								252.74
Total....	\$17,079.95	\$ 4,454.80			\$ 39.00	\$ 168.33			\$ 21,742.08

HUMBOLDT COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 17, 1901	\$ 57.00			\$ 14.05	\$ 57.40		\$ 1.82		\$ 130.42
Feb. 16, 1901	245.28	\$ 785.6c					9.12	9.12	1,050.12
Mar. 18, 1901	1,101.24				40.43	40.43			1,254.07
April 10, 1901	3,305.89				123.39	123.39			3,476.37
May 13, 1901	70.07	818.80			2.76	2.76			895.29
June 13, 1901	72.07						2.98	2.61	77.68
Total.....	\$ 4,814.13	\$ 604.40		\$ 14.05	\$ 80.24		\$ 186.43	\$ 184.24	\$ 6,883.79

TABLE No. 48—IDA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 8, 1899	\$ 60.20						\$ 1.77		\$ 62.06
Aug. 12, 1899	81.58	\$ 741.60			\$ 30.05	\$ 60.00		2.50	924.19
Sept. 7, 1899	149.40							4.59	154.01
Oct. 12, 1899	4,430.47							138.79	4,569.26
Nov. 14, 1899	278.20							8.82	287.01
Dec. 11, 1899	280.51	739.96		\$ 4.85	10.80	40.00		7.54	1,081.48
Jan. 11, 1900	143.70							3.75	147.51
Feb. 9, 1900	147.21							5.02	152.23
March 8, 1900	380.50							13.10	393.59
April 11, 1900	4,209.06							150.04	4,449.10
May 9, 1900	144.60	1,473.34		3.05	58.14	50.00		4.50	1,733.71
June 9, 1900	54.45				1.99			1.99	56.37
July 9, 1900	73.54							2.50	76.04
Aug. 9, 1900	65.00	714.13				25.48		20.00	804.61
Sept. 8, 1900	172.32							6.04	183.26
Oct. 11, 1900	3,958.50							138.22	4,096.72
Nov. 13, 1900	216.84	866.00			11.89	17.07		7.35	968.15
Dec. 15, 1900	276.13							9.69	285.82
Total.....	\$15,204.75	\$4,332.44		\$ 19.79	\$ 145.00	\$ 210.00		\$ 507.03	\$20,410.98

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 12, 1901	\$ 51.10						\$ 1.61		\$ 52.80
Feb. 11, 1901	116.25						4.64		125.53
Mar. 7, 1901	511.57	\$ 602.40		\$14.00		\$ 40.00		10.60	1,207.29
April 12, 1901	4,030.18					150.51		150.11	4,330.80
May 10, 1901	195.00	721.80			\$ 40.40			5.48	962.68
June 11, 1901	60.60							2.28	65.18
Total.....	\$4,935.77	\$1,381.60		\$14.00	\$ 40.40	\$ 40.00	\$ 100.21	\$187.72	\$6,800.70

TABLE No. 49—IOWA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 13, 1899	\$ 286.50								\$ 286.50
Aug. 7, 1899	338.60								338.60
Sept. 15, 1899	491.60	\$ 601.20							\$ 1,092.80
Oct. 23, 1899	6,242.11	885.60							7,127.71
Nov. 22, 1899	959.70								959.70
Dec. 15, 1899	254.88								254.88
Jan. 9, 1900	31.95								31.95
Feb. 9, 1900	448.88	891.20							1,340.08
March 8, 1900	665.35								665.35
April 20, 1900	7,388.51	966.40							8,354.91
May 7, 1900	405.30								405.30
June 9, 1900	246.81								246.81
July 13, 1900	270.02								270.02
Aug. 8, 1900	110.22	937.07							1,047.29
Sept. 14, 1900	1,254.30								1,254.30
Oct. 24, 1900	4,714.00	1,008.38							5,722.38
Nov. 17, 1900	826.20								826.20
Dec. 13, 1900	445.57								445.57
Total.....	\$25,312.70	\$4,686.75		\$ 25.35	\$ 105.93	\$ 1,070.33		\$ 761.30	\$32,078.36

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 11, 1901	\$ 180.86				\$ 9.18	\$ 27.68	\$ 60.00		\$ 277.72
Feb. 9, 1901	400.26	\$1,090.43					60.00	35.00	\$2,585.69
Mar. 13, 1901	1,553.46						60.00	37.18	\$1,650.64
April 23, 1901	5,810.39	1,134.80			12.85		60.00	231.49	\$7,099.53
May 10, 1901	359.12						60.00	13.66	\$422.78
June 15, 1901	248.91						60.00	9.81	\$318.72
Total.....	\$8,460.71	\$2,225.23		\$ 9.18	\$ 40.53	\$50.00	\$ 365.20	\$ 394.67	\$11,166.52

TABLE No. 50—JACKSON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 17, 1899	\$ 83.27								\$ 83.27
August 7, 1899	107.87	\$ 34.40							\$ 142.27
Sept. 5, 1899	221.40								221.40
October 18, 1899	3,914.67							14.50	\$3,929.17
Nov. 17, 1899	602.44	402.40						40.00	\$1,044.84
Dec. 13, 1899	346.15							40.00	\$386.15
January 8, 1900	263.68								263.68
Feb. 10, 1900	701.09								701.09
March 16, 1900	1,771.82	137.60							\$1,909.42
April 23, 1900	6,022.15							30.89	\$6,053.04
May 17, 1900	113.00								113.00
June 22, 1900	75.25								75.25
July 19, 1900	146.30								146.30
August 16, 1900	55.50	73.86							\$129.36
Sept. 17, 1900	136.13								136.13
Oct. 26, 1900	3,231.57								\$3,231.57
Nov. 19, 1900	158.16								158.16
Dec. 13, 1900	217.13	95.80							\$312.93
Total.....	\$18,553.07	\$3,217.20		\$ 180.07	\$ 221.07	\$ 721.33		\$ 689.66	\$23,544.40

JACKSON COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 12, 1901	\$ 161.29	.....	.....	\$ 10.65	\$ 53.11	\$ 40.00	\$ 5.59	.....	\$ 270.64
Jan. 14, 1901	614.51	665.60	.....	.....	.....	40.00	24.73	24.40	1,399.24
Mar. 11, 1901	1,340.24	.....	.....	.....	.....	.....	70.04	70.04	1,501.32
April 22, 1901	5,695.00	.....	.....	.....	46.91	49.00	219.00	219.00	6,233.12
May 16, 1901	226.40	714.80	.....	.....	.....	.....	8.60	8.60	928.44
June 10, 1901	80.25	.....	.....	.....	.....	40.00	3.32	3.45	132.72
Total.	\$ 8,165.78	\$ 1,380.40	.....	\$ 10.65	\$ 100.02	\$ 200.00	\$ 137.36	\$ 331.27	\$10,525.48

TABLE No. 51—JASPER COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 14, 1899	\$ 181.97	.....	.....	.....	.....	.....	\$ 5.70	.....	\$ 187.67
August 25, 1899	261.86	.....	.....	.....	.....	.....	7.04	.....	269.50
Sept. 22, 1899	785.18	\$ 1,213.20	.....	.....	\$ 51.17	\$ 90.00	17.24	2,156.79	.....
October 17, 1899	8,875.40	.....	.....	.....	.....	.....	277.14	9,152.50	.....
Nov. 20, 1899	755.05	.....	.....	.....	.....	.....	23.55	779.20	.....
Dec. 26, 1899	510.20	.....	.....	.....	.....	.....	15.05	525.25	.....
Jan. 23, 1900	74.03	.....	.....	.....	.....	.....	2.14	76.17	.....
Feb. 19, 1900	540.08	2,860.80	.....	.....	.....	119.85	18.45	3,689.18	.....
March 23, 1900	1,452.39	.....	.....	.....	.....	.....	43.75	1,496.11	.....
April 19, 1900	10,443.71	.....	.....	.....	.....	.....	359.15	10,802.86	.....
May 18, 1900	230.31	.....	.....	.....	.....	.....	7.83	238.14	.....
June 22, 1900	210.73	.....	.....	.....	.....	.....	7.10	217.80	.....
July 20, 1900	172.09	.....	.....	.....	.....	.....	5.99	178.01	.....
Aug. 17, 1900	452.01	.....	.....	.....	.....	.....	5.20	457.21	.....
Sept. 18, 1900	302.23	2,603.19	.....	.....	114.91	154.67	13.53	3,478.53	.....
October 16, 1900	8,208.71	.....	.....	.....	.....	.....	284.84	8,493.55	.....
Nov. 19, 1900	571.82	.....	.....	.....	.....	.....	19.14	590.96	.....
Dec. 18, 1900	432.66	.....	.....	.....	.....	.....	13.87	446.53	.....
Total.	\$34,210.66	\$ 6,677.19	.....	.....	\$ 285.91	\$ 394.67	\$ 1,126.70	\$42,734.15	.....

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 16, 1901	\$ 187.85	.....	.....	.....	.....	.....	\$ 6.40	.....	\$ 194.25
Feb. 19, 1901	509.67	\$2,524.13	.....	.....	\$ 136.58	\$ 105.06	21.83	3,778.07	.....
Mar. 22, 1901	1,555.00	.....	.....	.....	.....	.....	52.85	1,607.85	.....
April 18, 1901	9,334.40	.....	.....	.....	.....	.....	358.91	10,051.40	.....
May 27, 1901	278.98	.....	.....	.....	.....	.....	10.70	289.68	.....
June 14, 1901	181.21	1,397.80	\$ 18.14	\$ 17.55	49.50	100.00	7.31	1,777.06	.....
Total.	\$12,107.80	\$3,921.33	\$ 18.14	\$ 17.55	\$ 186.08	\$ 205.66	\$ 48.09	\$44,387.31	\$40,736.12

TABLE No. 52—JEFFERSON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 19, 1899	\$ 63.59	.....	.....	.....	.....	.....	.....	.....	\$ 63.54
August 15, 1899	150.41	.....	.....	\$ 4.37	\$ 48.99	.....	.....	.....	203.85
Sept. 13, 1899	432.81	.....	.....	.....	.....	.....	.....	.....	18.08
Oct. 25, 1899	4,940.47	.....	.....	.....	.....	.....	.....	.....	154.12
Nov. 24, 1899	805.41	880.80	.....	.....	.....	17.71	.....	.....	5,100.50
Dec. 13, 1899	344.83	.....	.....	.....	.....	.....	.....	.....	26.21
Jan. 8, 1900	80.25	.....	.....	.....	.....	.....	.....	.....	10.25
Feb. 13, 1900	706.90	805.40	.....	.....	.....	.....	.....	.....	1,672.30
Feb. 14, 1900	114.00	.....	.....	.....	.....	.....	.....	.....	1.71
Mar. 17, 1900	1,220.82	.....	.....	.....	.....	.....	.....	.....	27.40
Apr. 25, 1900	4,063.75	.....	.....	.....	.....	.....	.....	.....	17.58
May 7, 1900	230.19	755.20	.....	.....	.....	.....	.....	.....	7.84
June 5, 1900	97.00	.....	.....	.....	.....	.....	.....	.....	3.26
July 6, 1900	94.34	.....	.....	.....	.....	.....	.....	.....	3.19
August 7, 1900	280.37	732.26	.....	.....	.....	.....	.....	.....	97.53
Sept. 10, 1900	245.71	.....	.....	.....	.....	.....	.....	.....	8.59
Oct. 27, 1900	3,677.87	922.27	.....	.....	.....	.....	.....	.....	1,045.35
Nov. 22, 1900	852.49	.....	.....	.....	.....	.....	.....	.....	13.57
Dec. 12, 1900	290.91	.....	.....	.....	.....	.....	.....	.....	259.28
Total.	\$19,332.32	\$ 4,590.53	.....	\$ 14.48	\$ 127.10	\$ 12.00	.....	.....	120.22
									28.39
									880.88
									9.45
									312.30
Total.	\$19,332.32	\$ 4,590.53	.....	\$ 14.48	\$ 127.10	\$ 12.00	.....	.....	\$62.61
									\$4,727.10

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 14, 1901	\$ 80.75	.....	.....	.....	.....	.....	\$ 1.69	.....	\$ 82.44
Feb. 25, 1901	1,029.51	.....	.....	.....	.....	.....	40.00	39.50	1,147.75
Mar. 22, 1901	1,335.33	681.20	.....	.....	.....	.....	51.37	51.35	2,190.24
April 25, 1901	3,612.11	7.24	.....	.....	.....	.....	20.00	138.82	4,033.30
May 15, 1901	448.78	.....	.....	.....	.....	.....	20.00	22.87	514.45
June 10, 1901	69.62	.....	.....	.....	.....	.....	20.00	2.63	147.59
Total.	\$ 6,596.10	\$1,405.29	.....	.....	\$ 52.71	\$ 120.00	\$ 256.88	\$ 253.95	\$ 8,664.93

TABLE No. 53—JOHNSON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 7, 1899	\$ 315.04	.....	.....	.....	.....	.....	.....	.....	\$ 0.73
Aug. 7, 1899	263.15	805.80	.....	.....	.....	.....	.....	.....	9.12
Sept. 9, 1899	1,477.15	.....	.....	.....	.....	.....	.....	.....	40.15
Oct. 18, 1899	7,997.30	.....	.....	.....	.....	.....	.....	.....	219.87
Nov. 11, 1899	552.44	.....	.....	.....	.....	.....	.....	.....	5,217.17
Dec. 15, 1899	897.81	.....	.....	.....	.....	.....	.....	.....	31.86
Jan. 6, 1900	210.68	.....	.....	.....	.....	.....	.....	.....	15.49
Feb. 6, 1900	789.30	.....	.....	.....	.....	.....	.....	.....	913.30
March 3, 1900	1,851.13	1,491.60	.....	.....	.....	.....	.....	.....	6.47
April 18, 1900	8,454.00	715.20	.....	.....	.....	.....	.....	.....	27.00
May 7, 1900	454.01	.....	.....	.....	.....	.....	.....	.....	8.68
June 14, 1900	691.59	724.40	.....	.....	.....	.....	.....	.....	61.07
July 14, 1900	364.19	442.10	.....	.....	.....	.....	.....	.....	376.86
Aug. 14, 1900	259.87	.....	.....	.....	.....	.....	.....	.....	5,922.15
Sept. 12, 1900	614.59	.....	.....	.....	.....	.....	.....	.....	14.45
Oct. 20, 1900	6,250.08	819.70	.....	.....	.....	.....	.....	.....	1,552.02
Nov. 14, 1900	1,481.04	.....	.....	.....	.....	.....	.....	.....	115.00
Dec. 13, 1900	812.42	.....	.....	.....	.....	.....	.....	.....	11.99
Total.	\$31,665.71	\$ 4,508.10	.....	.....	\$ 10.81	\$ 131.75	\$ 1,190.01	\$ 1,138.71	\$40,725.09

JOHNSON COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 11, 1901	\$ 143.79	.....	.....	.....	.....	.....	\$ 5.03	.....	\$ 148.82
Feb. 11, 1901	1,095.05	818.66	.....	.....	.....	.....	41.74	35.75	2,194.59
Mar. 12, 1901	2,459.78	.....	.....	.....	.....	.....	95.03	94.75	2,649.54
April 25, 1901	6,921.37	.....	.....	.....	.....	.....	280.49	278.88	7,480.74
May 10, 1901	497.66	795.39	.....	.....	.....	.....	17.83	16.71	1,352.68
June 11, 1901	258.58	750.00	.....	.....	.....	.....	10.05	10.13	1,044.54
Total.....	\$11,356.17	\$2,339.92	.....	.....	.....	\$ 153.48	\$ 149.76	\$ 450.17	\$46,221.85

TABLE No. 54—JONES COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 27, 1899	\$ 76.43	.....	.....	.....	.....	.....	\$ 20.00	\$ 2.38	\$ 153.25
Aug. 22, 1899	92.30	\$1,140.00	.....	.....	.....	.....	.....	2.80	1,233.10
Sept. 14, 1899	48.93	.....	.....	.....	.....	.....	.....	11.57	60.50
Oct. 16, 1899	5,934.27	.....	.....	.....	.....	.....	64.54	60.00	185.39
Nov. 11, 1899	1,612.65	1,179.60	.....	.....	.....	.....	.....	31.61	2,223.86
Dec. 13, 1899	141.78	.....	.....	.....	.....	.....	.....	4.12	105.90
Jan. 6, 1900	75.06	.....	.....	.....	.....	.....	.....	2.30	77.42
Feb. 10, 1900	533.99	1,225.60	.....	.....	.....	.....	.....	18.38	1,834.95
March 9, 1900	2,105.49	.....	.....	.....	.....	.....	.....	26.43	2,204.51
April 18, 1900	7,472.62	.....	.....	.....	.....	.....	.....	297.07	7,740.29
May 12, 1900	234.34	1,204.80	.....	.....	.....	.....	.....	8.07	1,567.21
June 12, 1900	69.55	.....	.....	.....	.....	.....	.....	55.00	163.38
July 12, 1900	144.14	.....	.....	.....	.....	.....	.....	4.96	299.55
Aug. 8, 1900	75.15	1,106.00	.....	.....	.....	.....	.....	2.50	1,253.14
Sept. 10, 1900	459.00	.....	.....	.....	.....	.....	.....	30.00	504.00
Oct. 16, 1900	4,299.63	.....	.....	.....	.....	.....	.....	153.48	4,574.44
Nov. 10, 1900	1,105.83	.....	.....	.....	.....	.....	.....	37.97	1,173.80
Dec. 11, 1900	107.94	1,286.00	.....	.....	.....	.....	.....	2.89	1,426.83
Total.....	\$23,087.10	\$7,222.00	\$ 12.73	\$ 30.86	\$ 316.95	\$ 441.43	\$ 831.83	\$32,822.93	

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 14, 1901	\$ 34.41	.....	\$11.01	\$10.20	\$ 53.40	\$ 24.19	\$ 1.19	.....	\$ 134.40
Feb. 7, 1901	448.70	\$1,410.80	.....	.....	.....	.....	.....	.....	1,859.50
March 5, 1901	2,509.59	.....	.....	.....	.....	.....	.....	.....	2,509.59
April 16, 1901	6,351.10	15.40	.....	.....	.....	.....	.....	.....	6,366.50
May 7, 1901	203.27	.....	.....	.....	.....	.....	.....	.....	203.27
June 10, 1901	100.17	.....	.....	.....	.....	.....	.....	.....	100.17
Total.....	\$9,606.42	\$2,950.80	\$11.01	\$10.20	\$ 82.00	\$ 47.05	\$35.59	\$32.81	\$13,747.97

TABLE No. 55—KEOKUK COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 15, 1899	\$ 155.60	.....	.....	.....	.....	.....	.....	.....	\$ 155.60
Aug. 16, 1899	141.87	.....	.....	.....	.....	.....	.....	.....	141.87
Sept. 15, 1899	600.61	\$ 432.80	.....	.....	.....	.....	.....	.....	\$ 1,033.41
Oct. 23, 1899	5,799.08	494.80	.....	.....	.....	.....	.....	.....	6,293.88
Nov. 16, 1899	1,022.48	.....	.....	.....	.....	.....	.....	.....	1,022.48
Dec. 12, 1899	339.67	.....	.....	.....	.....	.....	.....	.....	339.67
Jan. 9, 1900	310.91	.....	.....	.....	.....	.....	.....	.....	310.91
Feb. 9, 1900	550.88	903.63	.....	.....	.....	.....	.....	.....	1,454.51
March 16, 1900	911.22	.....	.....	.....	.....	.....	.....	.....	911.22
April 19, 1900	7,627.81	481.40	.....	.....	.....	.....	.....	.....	8,109.21
May 15, 1900	440.50	.....	.....	.....	.....	.....	.....	.....	440.50
June 2, 1900	134.20	.....	.....	.....	.....	.....	.....	.....	134.20
July 5, 1900	134.41	.....	.....	.....	.....	.....	.....	.....	134.41
Aug. 7, 1900	33.60	443.30	10.69	.....	.....	.....	.....	.....	487.59
Sept. 5, 1900	682.50	.....	.....	.....	.....	.....	.....	.....	682.50
Oct. 12, 1900	4,090.53	.....	.....	.....	.....	.....	.....	.....	4,090.53
Nov. 10, 1900	850.38	450.26	.....	.....	.....	.....	.....	.....	1,300.64
Dec. 13, 1900	203.25	.....	.....	.....	.....	.....	.....	.....	203.25
Jan. 3, 1901	193.97	.....	.....	.....	.....	.....	.....	.....	193.97
Total.....	\$24,371.11	\$2,804.16	\$ 11.09	\$ 21.61	\$ 210.81	\$ 20.00	\$ 845.40	\$28,304.35	

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Feb. 6, 1901	\$ 635.37	\$ 483.51	\$ 14.24	\$ 15.90	\$ 27.38	.....	\$ 24.41	\$ 21.25	\$ 1,222.06
Mar. 12, 1901	1,258.82	.....	.....	.....	.....	.....	74.06	73.16	1,406.04
Apr. 16, 1901	6,274.03	.....	.....	.....	.....	.....	241.00	239.70	6,754.74
May 9, 1901	464.37	540.00	.....	.....	.....	.....	17.66	1,039.34	
June 5, 1901	151.23	.....	.....	.....	.....	.....	5.94	5.82	162.99
Total.....	\$ 8,804.70	\$1,020.51	\$ 14.24	\$ 15.90	\$ 67.30	\$ 261.07	\$ 160.31	\$10,614.14	

TABLE No. 56—KOSSUTH COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 18, 1899	\$ 100.00	.....	.....	.....	.....	.....	.....	.....	\$ 100.00
Aug. 17, 1899	385.58	.....	.....	.....	.....	.....	.....	.....	385.58
Sept. 10, 1899	348.06	.....	.....	.....	.....	.....	.....	.....	348.06
Oct. 27, 1899	6,637.75	.....	.....	.....	.....	.....	.....	.....	6,637.75
Nov. 17, 1899	1,960.41	.....	.....	.....	.....	.....	.....	.....	1,960.41
Dec. 13, 1899	425.67	.....	.....	.....	.....	.....	.....	.....	425.67
Jan. 18, 1900	437.72	.....	.....	.....	.....	.....	.....	.....	437.72
Feb. 12, 1900	328.75	.....	.....	.....	.....	.....	.....	.....	328.75
March 23, 1900	2,748.76	.....	.....	.....	.....	.....	.....	.....	2,748.76
May 2, 1900	7,349.83	.....	.....	.....	.....	.....	.....	.....	7,349.83
May 15, 1900	1,000.30	.....	.....	.....	.....	.....	.....	.....	1,000.30
June 27, 1900	376.40	\$ 1,974.80	.....	.....	.....	.....	.....	.....	\$ 2,351.20
July 7, 1901	118.48	.....	.....	.....	.....	.....	.....	.....	118.48
Aug. 8, 1901	88.33	.....	.....	.....	.....	.....	.....	.....	88.33
Sept. 15, 1901	274.70	.....	.....	.....	.....	.....	.....	.....	274.70
Oct. 26, 1901	6,137.91	.....	.....	.....	.....	.....	.....	.....	6,137.91
Nov. 19, 1901	2,155.50	.....	.....	.....	.....	.....	.....	.....	2,155.50
Dec. 18, 1901	448.07	.....	.....	.....	.....	.....	.....	.....	448.07
Total.....	\$30,450.20	\$1,974.80	.....	.....	\$ 101.35	\$ 40.00	\$ 862.52	\$33,410.87	

KOSSUTH COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 15, 1901	\$ 381.87						\$ 12.01		\$ 393.88
Feb. 12, 1901	383.00						11.87	11.87	394.83
Mar. 16, 1901	1,193.42						45.88	45.88	1,239.18
April 27, 1901	7,051.44						271.21	271.21	7,322.65
May 16, 1901	1,514.50						7.56	7.56	1,522.06
May 31, 1901		\$3,090.80		\$ 4.10	\$ 100.90				\$ 3,195.80
Jan. 25, 1901	246.10						8.58	4.88	259.56
Total...	\$10,695.61	\$3,090.80		\$ 4.10	\$ 100.90		\$ 357.11	\$ 341.40	\$14,589.92

TABLE No. 57—LEE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
August 4, 1899	\$ 676.94						\$ 21.15		\$ 698.09
Sept. 13, 1899	1,074.79	\$2,408.40					33.55	4,112.18	
October 16, 1899	8,474.72						321.14	8,795.86	
Nov. 11, 1899	1,291.42						37.54	1,328.96	
Dec. 11, 1899	575.10						15.89	591.05	
Jan. 13, 1900	229.70	2,541.60				66.02	7.18	3,192.59	
Feb. 15, 1900	520.20						21.39	541.59	
April 13, 1900	9,168.00	2,544.80				220.90	378.55	12,752.95	
May 12, 1900	412.87						13.67	426.54	
June 12, 1900	199.66	2,616.40					15.66	2,811.72	
Aug. 15, 1900	454.50						15.66	470.16	
Sept. 14, 1900	480.72	2,589.63		13.66	134.94		140.00	3,374.92	
Oct. 15, 1900	5,900.01						265.87	6,165.88	
Nov. 14, 1900	368.12						27.80	395.98	
Dec. 17, 1900	457.85						14.66	472.51	
Total....	\$30,704.74	\$12,760.83		\$ 33.61	\$ 111.76	\$ 1,511.62	\$ 1,106.68	\$46,719.24	

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 12, 1901	\$ 240.17	\$2,546.61		\$ 21.86	\$ 196.67	\$ 350.00	\$ 8.53		\$ 3,363.83
Feb. 7, 1901	485.35						18.67	18.67	504.02
April 13, 1901	8,366.48	2,485.17			76.21	210.00	381.67	11,061.20	
May 14, 1901	517.78					22.90	15.54	556.22	
June 15, 1901		2,664.80				140.00		2,804.80	
Total	\$ 9,709.28	\$7,696.58		\$ 21.86	\$ 272.88	\$ 700.00	\$ 431.76	\$415.88	\$19,248.74

TABLE No. 58—LINN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 17, 1899	\$ 546.54	\$ 631.10							\$ 1,177.64
August 12, 1899	493.84	35.44							\$ 529.28
Sept. 18, 1899	1,029.01	80.42							\$ 1,109.43
October 23, 1899	7,059.54	945.20							\$ 7,994.74
Nov. 20, 1899	1,614.63	127.78							\$ 1,742.41
Dec. 18, 1899	727.41	56.51							\$ 783.92
January 16, 1900	640.95	86.08							\$ 727.03
Feb. 16, 1900	1,598.03	913.23							\$ 2,511.26
March 15, 1900	2,628.54	146.38							\$ 2,774.92
May 3, 1900	12,039.44	2,718.80							\$ 14,758.24
May 17, 1900	853.06	146.38							\$ 999.44
June 22, 1900	570.95	259.39							\$ 830.34
July 9, 1900	442.39	156.23							\$ 598.62
August 16, 1900	411.64	913.23							\$ 1,324.87
Sept. 18, 1900	1,011.53	210.45							\$ 1,221.98
October 13, 1900	6,301.16	1,628.58							\$ 7,929.74
Nov. 16, 1900	1,598.03	271.73							\$ 1,869.76
Dec. 17, 1900	572.84	36.00							\$ 608.84
Total....	\$41,463.37	\$ 8,494.36					\$ 370.49	\$ 1,666.95	\$51,095.17

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 14, 1901	\$ 570.72	\$ 36.00					\$ 97.35	\$ 19.45	\$ 703.52
Feb. 13, 1901	1,215.41	238.00					326.28	40.01	\$ 1,820.00
March 7, 1901	3,071.32						820.89	118.13	\$ 4,130.47
May 2, 1901	1,151.78	2,187.05			\$227.05	\$721.41	100.00	531.55	\$5,019.84
May 14, 1901	725.56	285.08					26.84	25.82	\$ 1,037.28
June 10, 1901	520.48	176.10					20.00	20.00	\$ 736.58
Total	\$17,255.27	\$2,921.74			\$227.05	\$721.41	\$ 1,356.58	\$ 762.56	\$24,245.20

TABLE No. 59—LOUISA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 7, 1899	\$ 56.41								\$ 56.41
Aug. 17, 1899	52.12								\$ 52.12
Sept. 23, 1899	275.47								\$ 275.47
Oct. 26, 1899	3,778.28								\$ 3,778.28
Nov. 23, 1899	517.49	\$ 1,400.00							\$ 1,917.49
Dec. 14, 1899	153.52								\$ 153.52
Feb. 19, 1900	232.36								\$ 232.36
May 2, 1900	5,626.87	2,500.00							\$ 8,126.87
May 7, 1900	97.68								\$ 97.68
July 11, 1900	185.80				\$ 3.07	\$ 10.55			\$ 199.42
Nov. 10, 1900	3,684.22								\$ 3,684.22
Nov. 19, 1900	134.97								\$ 134.97
Dec. 24, 1900	278.32								\$ 278.32
Total	\$14,792.91	\$ 3,900.00			\$ 3.07	\$ 16.45		\$ 71.55	\$18,712.98

LOUISA COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Feb. 25, 1903	\$ 411.45	\$3,905.00	.....	\$ 21.75	.....	.....	\$ 11.85	\$ 8.50	\$ 4,358.55
Mar. 15, 1903	594.50	.....	.....	.....	.....	.....	72.70	22.41	6,095.76
Apr. 8, 1903	4,002.39	3,750.50	.....	.....	.....	.....	159.25	158.02	7,491.20
May 7, 1903	86.25	86.25	.....	.....	.....	.....	.....	.....	250.25
June 21, 1903	71.81	.....	.....	21.34	\$ 23.75	\$ 120.00	2.68	.....	241.79
Total.	\$ 5,106.99	\$7,577.23	.....	\$ 43.10	\$ 23.75	\$ 120.00	\$ 201.08	\$ 196.93	\$13,361.30

TABLE No. 60—LUCAS COUNTY.

	Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Iowa State College.	State University.	Total.
Aug.	15, 1909	\$ 120.00						\$ 3.71	\$ 123.80
July	11, 1909	88.30						2.75	91.05
Sept.	16, 1909	405.13	999.37		\$ 6.62	\$ 24.95		19.63	1,392.80
Nov.	18, 1909	3,285.38						110.44	3,445.98
Oct.	18, 1909	661.99						29.40	672.44
Dec.	13, 1909	265.03	0.6 13					8.06	1,167.12
Jan.	19, 1909	37.97				4.90		1.00	1,167.12
Feb.	10, 1909	408.31						13.82	821.54
March	24, 1909	594.91						30.42	915.33
April	23, 1909	3,479.09	899.20					1,051.00	4,132.21
May	22, 1909	384.52						17.42	401.94
June	16, 1909	171.04						5.09	177.03
July	18, 1909	108.89	0.30					1.00	109.19
Aug.	18, 1909	104.40						3.48	107.88
Sept.	17, 1909	270.43	995.84		\$ 4.47	\$ 22.31		13.24	1,245.99
Oct.	22, 1909	210.00				71.00		1,051.00	1,332.00
Nov.	19, 1909	411.02						10.14	427.76
Dec.	15, 1909	399.93	934.40			\$ 0.28	\$.10	12.73	1,349.35
Total.		\$15,041.00	\$ 5,504.00		\$ 21.09	\$ 130.24		\$ 172.73	\$21,212.21

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State Prison.	Total.
Jan. 23, 1903	\$ 219.21			\$ 7.90	\$ 27.90		\$ 7.35	\$ 66	262.95
Feb. 23, 1903	337.66						12.00	11.39	341.05
Mar. 23, 1903	367.50						12.00	11.39	370.89
April 23, 1903	2,697.51	\$ 907.56			25.88		114.65	113.92	4,131.57
May 15, 1903	5.67						2.62	24.00	4,131.57
June 17, 1903	1,958.35	983.56					2.62	24.00	1,131.00
Total.	\$ 4,002.28	\$1,891.12		\$ 7.90	\$ 62.78		\$ 100.20	\$ 180.00	\$ 7,366.28

19027

TABLE No. 61—LYON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 11, 1899		\$ 85.56					\$ 2.67	\$ 88.25
Aug 4, 1899		102.02	\$ 546.00	\$ 11.41	\$ 7.85		3.20	671.50
Sept. 1, 1899		120.86					1.84	122.70
Oct. 1, 1899		5,691.00					118.50	6,080.07
Nov. 10, 1899		852.72	504.47		.70		29.64	1,414.47
Dec. 11, 1899		311.08					8.09	320.07
January 15, 1900		105.15	546.00				17.21	1,208.44
Feb. 1, 1900		175.43	36.00		5.08		6.01	222.51
March 10, 1900		476.86					16.50	493.36
April 10, 1900		1,041.00					15.67	1,056.67
May 1, 1900		1,000.79	604.53		17.87		6.68	2,129.87
June 13, 1900		114.39					3.05	118.34
July 10, 1900		107.94					3.47	111.41
Aug 1, 1900		43.50	665.90	15.15			1.50	724.14
Sept. 1, 1900		186.68			8.31		6.45	191.43
October 15, 1900		6,148.25					13.56	6,161.81
Nov. 12, 1900		650.24	169.86				23.47	1,350.49
Dec. 14, 1900		278.37	36.00				8.90	321.30
Total.		\$2,626.07	\$1,600.43	\$26.56	\$17.68		\$441.02	\$5,291.76

Date of Payment.	Stages.	Insane.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 10, 1901	\$ 169.85	.....	.....	.....	.....	\$ 5.86	.....	\$ 175.71
Feb. 15, 1901	155.18	\$ 578.00	.....	\$ 6.92	20.57	5.63	5.27	777.50
Mar. 1, 1901	513.21	.....	.....	.....	.....	10.76	.....	523.97
April 13, 1901	6,313.98	.....	.....	.....	.....	105.09	105.04	6,524.11
May 8, 1901	210.85	.....	.....	.....	.....	8.34	8.34	227.53
June 1, 1901	109.62	.....	.....	.....	.....	4.16	.....	113.78
Total	\$7,477.67	\$1,116.54	.....	\$ 17.12	\$ 28.83	\$ 207.65	\$ 201.41	\$9,040.48

TABLE No. 62—MADISON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July.	6, 1899	\$ 157 50	.....	.....	.....	.....	\$ 4 92	162 42
Aug.	1, 1899	100 43	.....	.....	.....	.....	1 55	101 98
Sept.	1, 1899	48 10	.....	.....	.....	.....	15 05	63 15
Oct.	1, 1899	5 58 50	.....	.....	.....	.....	13 47	5 19 97
Nov.	1, 1899	665 30	.....	.....	.....	.....	21 70	716 00
Dec.	1, 1899	439 99	.....	.....	.....	.....	12 75	452 74
Jan.	1, 1900	251 81	.....	.....	.....	.....	10 00	261 81
Feb.	3, 1900	384 85	\$ 2 34 98	.....	.....	.....	13 21	419 03
March	3, 1900	266 72	.....	.....	.....	.....	43 68	1,310 40
April	1, 1900	5 74 20	.....	.....	.....	.....	10 00	5 84 20
May	1, 1900	253 11	.....	.....	.....	.....	8 67	261 78
June	1, 1900	360 29	.....	.....	.....	.....	9 46	369 75
July	1, 1900	157 61	.....	.....	.....	.....	15 34	172 95
Aug.	3, 1900	88 48	.....	.....	.....	.....	3 05	91 53
Sept.	1, 1900	130 43	.....	.....	.....	.....	11 39	141 82
Oct.	1, 1900	181 73	.....	.....	.....	.....	21 07	202 80
Nov.	6, 1900	708 14	.....	.....	.....	.....	29 23	737 37
Dec.	6, 1900	275 51	.....	.....	.....	.....	8 95	284 46
Total	\$20 225 51	\$ 2 34 98	\$ 11 70	\$ 106 01	\$ 3 207 42	\$ 508 50	\$ 2,444 00

Total	\$20,200.15	\$ 2,724.92	\$ 11.70	\$ 106.91	\$ 1,207.42	\$ 506.59	\$24,447.69
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MADISON COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 7, 1901	\$ 233.84	\$2,000.00		\$ 35.07	\$ 121.48	\$ 1,802.79	\$ 7.54		\$ 4,200.72
Feb. 4, 1901	585.53					21.70	21.70		528.93
Mar. 5, 1901	1,446.00					55.40	55.40		1,551.48
April 5, 1901	4,041.60					138.84	138.84		4,319.34
May 3, 1901	240.70					9.60	9.60		250.30
June 5, 1901	361.82					13.04	6.07		380.93
June 7, 1901	2,235.16				91.86	514.52			3,841.54
Total....	\$ 6,893.23	\$4,235.16		\$ 35.07	\$ 213.34	\$ 2,317.31	\$ 246.18	\$ 231.66	\$14,171.95

TABLE No. 63—MAHASKA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
October 23, 1899	\$ 6,422.35	\$ 2,920.20		\$ 13.87	\$ 39.48	\$ 622.20	\$ 230.50	\$10,257.66	
Nov. 22, 1899	1,648.27						29.49	1,077.70	
Dec. 16, 1899	528.14						13.87	542.01	
January 18, 1900	381.30						9.92	391.22	
Feb. 19, 1900	528.70	1,578.40					17.49	2,124.65	
March 24, 1900	2,393.35						81.94	2,475.29	
April 25, 1900	6,215.41	1,953.20					249.65	8,398.70	
May 17, 1900	248.13						8.22	256.35	
June 14, 1900	137.73						3.73	141.46	
July 11, 1900	159.08						34.63	193.71	
August 8, 1900	151.90						4.07	155.97	
Sept. 11, 1900	552.80						18.52	571.32	
Oct. 16, 1900	5,324.02	1,658.80		30.18	48.65		218.20	7,099.85	
Nov. 17, 1900	817.00						25.80	842.80	
Dec. 17, 1900	339.94						9.38	349.32	
Total....	\$25,241.80	\$ 7,790.60		\$ 43.99	\$ 163.82	\$ 1,330.02	\$ 924.62	\$36,012.25	

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 16, 1901	\$ 188.15				\$ 14.92	\$ 357.17	\$ 5.11		\$ 565.35
Feb. 13, 1901	657.47						24.67	23.45	705.59
Mar. 10, 1901	1,575.80	\$1,627.98		\$ 25.48	\$7.74	\$22.68	62.23	59.71	\$ 3,660.45
April 22, 1901	6,166.03						567.94	260.30	\$ 6,944.27
May 9, 1901	379.92	1,719.38			17.57	383.54	13.32	12.55	\$ 2,521.28
June 7, 1901	168.16						5.99	5.40	179.49
Total....	\$ 9,072.53	\$3,377.36		\$ 25.25	\$ 90.23	\$ 973.39	\$ 377.26	\$367.41	\$14,283.43

TABLE No. 64—MARION COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 14, 1899	\$ 171.21			\$.76					\$ 171.97
Aug. 3, 1899	152.78			\$.28	\$ 35.62		\$ 20.00		\$ 208.68
Sept. 5, 1899	533.50						20.00		553.50
Oct. 10, 1899	5,808.24						40.00		\$ 5,848.24
Nov. 16, 1899	814.10						20.00		\$ 834.10
Dec. 11, 1899	165.72						20.00		\$ 185.72
Jan. 17, 1900	167.67						20.00		\$ 187.67
Feb. 5, 1900	431.34			30.23			34.54		\$ 496.11
March 12, 1900	2,157.71						36.43		\$ 2,194.14
April 16, 1900	6,473.26	955.62					10.00		\$ 7,438.88
May 3, 1900	280.93						20.00		\$ 300.93
June 11, 1900	137.98			38.51			20.00		\$ 196.49
July 6, 1900	139.37			2.30			20.00		\$ 161.67
Aug. 15, 1900	97.19	1,083.95					15.83		\$ 1,297.97
S-pt. 13, 1900	399.10								\$ 399.10
Oct. 16, 1900	4,658.42	1,177.65					11.25		\$ 5,847.32
Nov. 22, 1900	615.10						10.00		\$ 625.10
Dec. 10, 1900	339.20						11.26		\$ 350.46
Total....	\$21,644.16	\$ 4,820.20	\$ 71.80	\$.28	\$ 148.35	\$ 256.43	\$ 781.33	\$30,712.55	

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 8, 1901	\$ 124.18			\$ 29.06		\$ 70.56	\$ 10.00	\$ 4.31	\$ 238.11
Feb. 6, 1901	371.09	\$1,103.09			35.28	10.00	14.25	\$ 14.63	\$ 1,548.74
Mar. 12, 1901	1,747.88					20.00	66.45		\$ 1,834.33
April 17, 1901	6,114.66				23.34	10.00	235.13		\$ 6,483.13
May 3, 1901	212.61	1,145.60					8.20		\$ 1,366.41
June 7, 1901	183.51						10.00	7.06	\$ 190.57
Total....	\$ 8,754.55	\$2,218.60	\$ 27.06	\$ 29.34	\$ 129.18	\$ 60.00	\$ 335.40	\$31.86	\$11,887.80

TABLE No. 65—MARSHALL COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 13, 1899	\$ 210.86								\$ 210.86
Aug. 17, 1899	225.77								\$ 225.77
Sept. 21, 1899	519.91								\$ 519.91
Oct. 19, 1899	8,949.60								\$ 8,949.60
Nov. 16, 1899	612.44								\$ 612.44
Dec. 14, 1899	448.90								\$ 448.90
Jan. 12, 1900	\$ 2,574.40			\$ 8.25	\$ 8.77	\$ 214.27			\$ 2,805.69
Mar. 13, 1900	1,503.73								\$ 1,503.73
April 19, 1900	\$ 2,254.40								\$ 2,254.40
May 14, 1900	150.95								\$ 150.95
June 14, 1900	233.22								\$ 233.22
July 24, 1900	133.78								\$ 133.78
Aug. 18, 1900	22.47								\$ 22.47
Sept. 12, 1900	286.19								\$ 286.19
Oct. 15, 1900	7,292.80								\$ 7,292.80
Nov. 23, 1900	449.81								\$ 449.81
Dec. 13, 1900	257.66								\$ 257.66
Total....	\$20,817.46	\$ 2,574.40	\$ 8.25	\$ 8.77	\$ 214.27	\$ 146.25	\$ 1,048.77	\$11,887.37	

MARSHALL COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 16, 1901	\$ 400.80						\$ 41.35		\$ 442.15
Feb. 14, 1901	549.80						21.12		570.92
Mar. 14, 1901	1,259.22						73.24		1,332.46
April 20, 1901	7,504.97						202.38		7,707.35
May 25, 1901	284.18						11.53		295.71
June 18, 1901	244.14						9.45		253.59
Total	\$10,433.01						\$ 446.04		\$10,879.05

TABLE No. 66—MILLS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 15, 1899	\$ 101.18						\$ 3.16		\$ 104.34
Aug. 16, 1899	129.67						4.01		133.68
Sept. 15, 1899	615.61						19.24		634.85
Oct. 17, 1899	5,293.59						159.26		5,452.85
Oct. 18, 1899		\$ 1,470.66			\$ 23.09	\$ 73.58			1,567.27
Nov. 18, 1899	359.17						11.15		370.32
Dec. 23, 1899	119.91						3.48		123.39
Jan. 17, 1900	131.15						4.03		135.18
Feb. 10, 1900	514.54						17.74		532.28
March 16, 1900	834.26						28.81		863.07
March 27, 1900		707.50				72.07			779.57
April 19, 1900	\$ 943.24						107.07		1,050.31
May 15, 1900	157.07						5.43		162.50
June 11, 1900		752.27				67.22			819.49
July 15, 1900	162.40						5.34		167.74
Aug. 22, 1900	65.84						2.20		68.04
Sept. 10, 1900	56.05						1.93		57.98
Sept. 22, 1900	417.24				39.17	39.33			495.74
Oct. 10, 1900	4 789.60						164.08		4,953.68
Nov. 20, 1900	249.84						8.51		258.35
Dec. 15, 1900	445.55						15.36		460.91
Dec. 31, 1900		605.60				40.36			645.96
Total	\$20,380.67	\$ 4,280.52			\$ 62.26	\$ 392.50	\$ 658.74		\$25,683.69

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 18, 1901	\$ 209.35						\$ 6.03		\$ 215.38
Feb. 18, 1901	245.18						9.43		254.61
Mar. 15, 1901	921.23						35.43		956.66
April 12, 1901	\$ 592.80						211.52		804.32
April 19, 1901	5,695.15						6,115.20		11,810.35
May 17, 1901	267.85						10.29		278.14
June 12, 1901	551.20						2.95		554.15
June 17, 1901	142.64								142.64
Total	\$ 7,481.27	\$ 114.70			\$ 13.07	\$ 88.00	\$ 277.04		\$ 7,873.08

TABLE No. 67—MITCHELL COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 7, 1899	\$ 66.85						\$ 7.80		\$ 74.65
Aug. 9, 1899	158.77						2.67		161.44
Sept. 8, 1899	759.53						35.38		794.91
Oct. 16, 1899	3,358.35						105.60		3,463.95
Nov. 15, 1899	469.05						14.33		483.38
Dec. 9, 1899	141.18						4.13		145.31
Jan. 5, 1900	86.02						2.46		88.48
Feb. 10, 1900	720.62						21.88		742.50
March 10, 1900	1,650.52						50.52		1,701.04
April 18, 1900	3,195.87						183.66		3,379.53
May 7, 1900	121.48						4.68		126.16
June 4, 1900	68.53						2.31		70.84
July 12, 1900	80.62						2.47		83.09
Aug. 3, 1900	58.33						1.62		59.95
Sept. 10, 1900	934.55						45.78		980.33
Oct. 15, 1900	2,734.37						94.47		2,828.84
Nov. 12, 1900	507.36						17.00		524.36
Dec. 15, 1900	1,147.33						32.21		1,179.54
Jan. 5, 1901	106.11						3.15		109.26
Total	\$16,445.17	\$ 4,116.80			\$ 9.17	\$ 80.02	\$ 577.21		\$21,228.37

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Feb. 15, 1901	\$ 1,445.54	\$2,664.00					\$ 55.20	\$ 53.98	\$ 3,618.72
March 8, 1901	974.41						36.03	35.10	1,045.54
April 17, 1901	3,174.17						121.85	123.91	3,420.93
May 7, 1901							14.07	8.82	22.89
June 3, 1901							2.56	2.55	5.11
Total	\$ 5,614.12	\$2,664.00	\$ 16.57		\$ 104.63		\$ 230.26	\$ 221.47	\$ 8,508.48

TABLE No. 68—MONONA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 12, 1899	\$ 149.75						\$ 14.11	\$ 163.86
August 3, 1899	122.60						40	122.60
Sept. 5, 1899	357.59						11.69	369.28
October 24, 1899	3,950.36				\$ 4.31	\$ 64.24	130.58	4,060.49
Nov. 18, 1899	633.10						19.81	652.91
Dec. 13, 1899	217.44						6.74	224.18
January 4, 1900	250.14						7.53	257.67
Feb. 12, 1900	388.01						12.81	400.82
March 7, 1900	497.36		720.20				16.54	1,214.10
April 20, 1900	4,543.93						161.67	4,705.60
May 10, 1900	397.22				64.54		11.65	473.41
June 6, 1900	158.77						7.81	166.58
July 10, 1900	183.73						10.19	193.92
August 9, 1900	3,521.80				50.00	18.19	4.00	3,603.99
Sept. 7, 1900	617.00						10.19	627.19
October 10, 1900	3,521.80						121.49	3,643.29
Nov. 14, 1900	216.73						21.16	237.89
Dec. 13, 1900	285.71	678.80			28.50		9.60	962.61
January 3, 1901	216.73						7.81	224.54
Total	\$16,728.15	\$ 4,350.87			\$ 54.31	\$ 175.21	\$ 585.38	\$21,922.95

MONONA COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Feb. 15, 1901	\$ 392.01	\$ 731.20					\$ 17.52	\$ 14.17	\$ 1,154.90
Mar. 8, 1901	801.81						30.73	29.54	862.08
April 25, 1901	4,156.18						168.35	168.35	4,492.88
May 20, 1901	196.98	715.20					7.51	7.26	926.95
June 6, 1901	162.34						9.36	5.87	176.20
Total ..	\$ 5,707.32	\$ 1,446.40		\$ 63			\$ 233.47	\$ 225.19	\$ 7,613.01

TABLE No. 69—MONROE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 7, 1899	\$ 125.56						\$ 3.93	\$ 129.49
Aug. 5, 1899	147.43						4.61	153.49
Sept. 11, 1899	867.47			\$ 1.45			8.39	875.86
Oct. 17, 1899		\$ 3,000.00						3,000.00
Oct. 17, 1899	3,325.80						103.96	3,429.76
Nov. 15, 1899	567.57						17.72	585.29
Dec. 11, 1899	186.37						5.81	192.18
Jan. 6, 1900	178.29						5.25	183.54
Feb. 9, 1900	461.24						15.84	477.08
March 13, 1900	748.65						25.75	773.80
April 14, 1900	3,919.97						110.11	4,030.08
May 9, 1900	297.99						9.22	307.21
June 7, 1900	80.82						3.10	83.92
July 11, 1900	356.75						12.30	369.05
Aug. 6, 1900	109.17						3.79	112.96
Aug. 6, 1900		1,359.17	\$ 36.63	7.97	\$ 335.29			1,739.06
Sept. 10, 1900	277.04						9.48	286.52
Oct. 17, 1900	3,112.87						88.41	3,201.28
Nov. 15, 1900	663.33						22.55	685.88
Dec. 13, 1900	137.93						4.74	142.67
Dec. 24, 1900	2.70							2.70
Total ..	\$15,545.35	\$ 4,359.17	\$ 36.63	\$ 9.42	\$ 335.29		\$ 460.96	\$20,746.82

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 7, 1901	\$ 121.75						\$ 4.22		\$ 125.97
Feb. 8, 1901	465.35			\$ 10.10			17.71	\$ 15.99	509.15
Mar. 18, 1901	813.04						31.25	30.99	875.28
April 16, 1901	3,629.43			5.55			119.82	119.35	3,874.15
May 8, 1901	308.25						11.82	11.59	331.66
June 6, 1901	99.11						3.85	3.78	106.74
Total ..	\$ 5,436.93			\$ 15.65			\$ 188.67	\$ 181.70	\$ 5,822.95

TABLE No. 70—MONTGOMERY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 10, 1899	\$ 156.15						\$ 4.67	\$ 160.82
August 5, 1899	136.28	\$ 776.54					4.04	916.86
Sept. 7, 1899	378.65						11.35	390.00
Oct. 14, 1899	6,007.73				\$ 37.15		182.12	6,227.00
Nov. 22, 1899	725.46	757.46					22.63	1,505.55
Dec. 9, 1899	410.49						11.58	422.07
January 17, 1900	301.48						9.30	310.78
Feb. 16, 1900	256.43	718.90	\$ 4.92		34.10		9.52	1,008.76
March 16, 1900	785.18				68.99		27.13	812.31
April 21, 1900	5,524.01						183.36	5,707.37
May 17, 1900	211.62	712.83			49.77		7.28	981.50
June 14, 1900	150.34						4.75	155.09
July 17, 1900	141.83						4.00	145.83
August 17, 1900	66.06	768.30	1.10		40.58		2.28	878.32
Sept. 17, 1900	356.00						12.31	368.31
Oct. 19, 1900	4,978.29						164.59	5,142.88
Nov. 19, 1900	665.04	707.06			32.86		22.87	1,428.37
Dec. 17, 1900	253.88						8.51	262.39
Total ..	\$21,513.92	\$ 4,441.63	\$ 6.02		\$ 263.54		\$ 693.19	\$26,918.30

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 24, 1901	\$ 112.53						\$ 3.05		\$ 115.58
Feb. 23, 1901	195.73	\$ 744.00			\$ 64.08		7.49		1,018.79
Mar. 20, 1901	751.59						28.83	28.83	809.25
April 20, 1901	5,160.19						28.83	28.83	5,217.85
April 23, 1901	230.93						161.34	161.34	322.68
May 20, 1901	230.93	804.80			26.21		9.23	9.23	1,089.40
June 17, 1901	184.69						5.63	4.04	194.36
Total ..	\$ 6,614.66	\$ 1,548.80			\$ 90.29		\$ 244.40	\$ 219.76	\$ 8,767.91

TABLE No. 71—MUSCATINE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 15, 1899	\$ 92.37						\$ 2.88	\$ 95.25
Aug. 16, 1899	131.16				\$ 51.06	\$ 140.00	4.10	326.32
Sept. 16, 1899	122.39	\$ 760.80				70.00	3.81	957.00
Oct. 24, 1899	8,820.01				36.49	80.65	311.57	9,248.72
Nov. 15, 1899	298.39	828.80				80.00	9.35	1,216.54
Dec. 16, 1899	201.55					80.00	6.30	287.85
Jan. 16, 1900	175.03				73.18	80.00	4.11	332.92
Feb. 13, 1900	1,095.86	792.40				80.00	34.66	1,922.92
March 9, 1900	2,386.80					80.00	82.28	2,549.17
April 27, 1900	5,899.83	840.00				80.00	245.17	7,065.00
May 17, 1900	106.83						3.67	110.50
June 13, 1900	83.94				62.63	160.00	2.89	309.46
July 17, 1900	76.70	991.79				80.00	2.61	1,151.12
Aug. 13, 1900	95.85					80.00	3.35	179.20
Sept. 26, 1900	1,288.84					74.84	44.53	1,408.21
Oct. 23, 1900	5,565.93				29.54	66.00	233.69	5,895.16
Nov. 16, 1900	136.44	1,067.81				60.00	4.68	1,268.93
Dec. 17, 1900	213.45					60.00	0.88	280.33
Total ..	\$26,702.09	\$ 5,281.60			\$ 252.90	\$ 1,351.40	\$ 1,006.55	\$34,594.63

MUSCATINE COUNTY—CONTINUED.

Date of Payment	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 12, 1901	\$ 71.76			\$ 8.47	\$ 86.43	\$ 60.00	\$ 2.47		\$ 220.13
Feb. 16, 1901	567.84	\$1,090.56				60.00	21.83	\$ 21.61	1,761.84
Mar. 23, 1901	2,443.66					60.00	93.91	93.88	2,690.88
April 23, 1901	5,457.78				47.91	60.00	252.85	252.20	6,070.74
May 16, 1901	140.24	1,056.00				60.00	5.37	5.34	1,266.95
June 15, 1901	102.44	20.00			57.87	60.00	3.93	3.91	248.15
Total..	\$8,783.12	\$2,166.56		\$ 8.47	\$ 192.21	\$ 360.00	\$ 380.39	\$376.94	\$12,267.69

TABLE No. 72—O'BRIEN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 14, 1899	\$ 48.73						\$ 1.80	\$ 50.53
August 14, 1899	47.61	\$ 470.80					1.60	569.05
Sept. 16, 1899	102.80						3.22	106.02
October 19, 1899	4,793.10	529.20		\$ 6.45	\$ 3.50	20.00	150.07	5,402.32
Nov. 16, 1899	2,181.51						10.34	2,191.85
Dec. 15, 1899	293.70	579.73			12.87		9.30	895.66
January 19, 1900	73.86						2.30	76.16
Feb. 26, 1900	291.70						10.05	301.75
March 24, 1900	1,126.41						38.84	1,165.25
April 20, 1900	6,425.22						164.75	6,589.97
May 25, 1900	160.82						5.55	166.37
June 8, 1900	58.40						2.02	60.42
July 13, 1900	70.73						2.43	73.16
August 16, 1900	104.06						3.50	107.56
Sept. 13, 1900	838.10						28.76	866.86
October 18, 1900	4,002.74						137.08	4,139.82
Nov. 16, 1900	185.33						6.71	192.04
Dec. 14, 1900	148.55						5.14	153.69
Total....	\$20,953.37	\$1,579.73		\$ 6.45	\$ 16.37	\$ 99.04	\$ 883.52	\$23,238.48

Date of Payment	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
Jan. 10, 1901	\$ 1,930.97	\$1,965.06			\$ 4.05		\$ 8.12		\$ 3,908.20
Feb. 20, 1901	322.43						12.40	12.40	347.23
Mar. 23, 1901	1,835.50						70.50	70.59	1,976.68
April 25, 1901	5,212.45						147.78	147.78	5,588.01
June 7, 1901	107.76						4.20	4.29	116.34
June 24, 1901	47.10						1.76	1.76	50.62
Total..	\$ 9,536.21	\$1,965.06			\$ 4.05		\$ 244.94	\$ 230.82	\$11,987.08

TABLE No. 73—OSCEOLA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 12, 1899	\$ 140.59						\$ 4.27	\$ 144.86
Aug. 9, 1899	58.94				\$ 2.40		1.72	63.06
Sept. 11, 1899	105.28	\$ 516.73					3.23	625.24
Oct. 12, 1899	4,241.26						70.96	4,312.22
Nov. 15, 1899	404.90						12.55	417.45
Dec. 12, 1899	195.12						5.93	201.05
Jan. 9, 1900	145.69						4.35	150.04
Feb. 12, 1900	146.71	192.00			.91		4.92	344.54
March 12, 1900	315.52						10.77	326.29
April 11, 1900	4,391.14						83.75	4,474.89
May 9, 1900	116.27						3.94	120.21
June 12, 1900	45.09	348.43					1.46	394.98
July 13, 1900	87.46	197.17					2.96	287.59
Aug. 9, 1900	48.35						1.51	49.86
Sept. 10, 1900	84.90						2.88	87.78
Oct. 11, 1900	4,118.79						74.26	4,193.05
Nov. 14, 1900	506.84	260.87					16.92	784.63
Dec. 13, 1900	206.90						6.73	213.63
Total....	\$15,350.75	\$ 1,515.20			\$ 3.31		\$ 313.11	\$17,191.37

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
Jan. 11, 1901	\$ 66.54						\$ 2.18		\$ 68.72
Feb. 11, 1901	185.12						7.01	\$ 6.98	199.11
Mar. 11, 1901	484.11						18.43	17.98	520.52
April 12, 1901	3,983.44						83.55	83.42	4,150.41
May 11, 1901	95.70	\$ 594.40					3.61	3.61	697.38
June 11, 1901	51.39						1.92	1.92	55.23
Total..	\$ 4,866.36	\$ 594.40					\$ 116.70	\$ 113.91	\$ 5,691.37

TABLE No. 74—PAGE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 17, 1899	\$ 156.63						\$ 4.89	\$ 161.52
Aug. 17, 1899	197.23	\$ 1,624.56	\$.61	\$.54	\$ 72.15		0.04	1,901.13
Sept. 18, 1899	1,441.01						22.59	1,463.60
Oct. 16, 1899	6,900.12	1,703.01					215.02	8,818.75
Nov. 17, 1899	936.82						28.54	965.36
Dec. 18, 1899	397.68						12.38	445.47
Jan. 22, 1900	79.13	1,711.23					2.48	1,792.84
Feb. 17, 1900	599.86		11.41		99.66		20.54	731.47
March 17, 1900	1,727.98						35.40	1,763.47
April 18, 1900	6,523.92						224.81	6,748.73
May 17, 1900	335.22	1,823.04			79.40		11.44	2,249.10
June 18, 1900	260.02						7.85	267.87
July 19, 1900	144.04	1,940.04			73.99		4.94	2,163.01
Aug. 17, 1900	1,235.03						7.60	1,242.63
Sept. 17, 1900	5,424.88	1,627.20					18.43	7,070.31
Oct. 17, 1900	820.36				59.28		186.94	1,066.58
Nov. 17, 1900	316.49						28.23	344.72
Dec. 18, 1900							10.48	10.48
Total....	\$27,717.43	\$10,429.08	\$ 12.02	\$.54	\$ 419.89		\$ 849.29	\$39,428.25

PAGE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 17, 1901	\$ 86.35						\$ 2.05		\$ 89.30
Feb. 18, 1901	632.70	\$1,613.20	\$16.55	\$15.79	\$119.96				\$ 2,448.84
Mar. 18, 1901	1,931.86				48.97				\$ 2,020.83
April 17, 1901	5,804.82				225.52				\$ 6,340.87
May 17, 1901	547.21	1,648.80			67.24				\$ 2,263.25
June 17, 1901	475.91						15.41	9.52	\$ 501.84
Total	\$ 9,571.85	\$1,262.03	\$16.55	\$15.79	\$187.20		\$ 330.80	\$326.52	\$13,719.81

TABLE No. 75—PALO ALTO COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 14, 1899	\$ 96.59						\$ 3.02		\$ 99.61
Aug. 17, 1899	94.30						2.95		\$ 97.25
Sept. 16, 1899	202.81						6.35		\$ 209.15
Oct. 19, 1899	3,800.48						104.83		\$ 3,905.31
Nov. 15, 1899	656.41						29.19		\$ 721.44
Dec. 15, 1899	273.00						8.53		\$ 281.53
Jan. 15, 1900	190.86						5.13		\$ 195.99
Feb. 16, 1900	238.04						8.17		\$ 246.21
Mar. 15, 1900	427.12						14.77		\$ 441.89
April 17, 1900	4,017.05						123.32		\$ 4,140.37
May 15, 1900	138.79						4.79		\$ 143.58
June 18, 1900	209.17						7.03		\$ 216.20
July 13, 1900	85.56						2.06		\$ 87.62
Aug. 14, 1900	117.10						4.04		\$ 121.14
Sept. 14, 1900	273.08						9.39		\$ 282.47
Oct. 15, 1900	3,291.84						98.33		\$ 3,390.17
Nov. 15, 1900	499.79						17.22		\$ 517.01
Dec. 15, 1900	371.20						12.26		\$ 383.46
Total	\$14,953.22	\$ 3,445.20	\$ 1.00				\$ 89.38		\$18,402.12

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 14, 1901	\$ 80.62						\$ 2.69		\$ 83.31
Feb. 14, 1901	229.48						5.83		\$ 235.31
Mar. 15, 1901	578.20						22.21		\$ 600.41
April 18, 1901	3,160.01						126.75		\$ 3,286.76
May 15, 1901	218.65						8.41		\$ 227.06
June 17, 1901	145.00						5.31		\$ 150.31
Total	\$ 4,913.98	\$ 856.40					\$ 174.29		\$5,744.07

TABLE No. 76—PLYMOUTH COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 12, 1899	\$ 252.78								\$ 252.78
Aug. 5, 1899	110.80	\$1,215.50							\$ 1,326.30
Sept. 6, 1899	1,808.00						\$ 29.61		\$ 1,837.61
Oct. 25, 1899	6,307.33	1,213.80					9.12		\$ 7,530.25
Nov. 18, 1899	917.60								\$ 917.60
Dec. 16, 1899	558.22								\$ 558.22
Jan. 18, 1900	282.50								\$ 282.50
Feb. 12, 1900	518.65	1,218.70							\$ 1,737.35
March 9, 1900	1,597.89								\$ 1,597.89
April 21, 1900	9,277.91						40.33		\$ 9,318.24
May 9, 1900	474.96								\$ 474.96
June 7, 1900	275.42								\$ 275.42
July 0, 1900	210.64								\$ 210.64
Aug. 6, 1900	136.46	1,170.43							\$ 1,306.89
Sept. 10, 1900	2,131.36								\$ 2,131.36
Oct. 16, 1900	4,000.00								\$ 4,000.00
Nov. 17, 1900	650.95								\$ 650.95
Dec. 13, 1900	489.73								\$ 489.73
Total	\$12,164.00	\$ 7,262.52					\$ 29.61		\$19,456.13

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 10, 1901	\$ 193.48						\$ 6.62		\$ 200.10
Feb. 9, 1901	374.33	\$1,322.00					14.27		\$ 1,710.60
Mar. 14, 1901	3,262.43						67.61		\$ 3,330.04
April 17, 1901	5,600.00								\$ 5,600.00
May 6, 1901	2,133.35	1,200.00					276.50		\$ 3,610.85
June 10, 1901	451.72						17.29		\$ 469.01
July 12, 1901	172.22						6.84		\$ 179.06
Total	\$11,647.53	\$2,822.00					\$ 380.25		\$14,850.49

TABLE No. 77—POCAHONTAS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 7, 1899	\$ 47.48								\$ 47.48
Aug. 17, 1899	90.11								\$ 90.11
Sept. 18, 1899									
Oct. 27, 1899	5,462.23								\$ 5,462.23
Nov. 21, 1899	333.25								\$ 333.25
Dec. 14, 1899	189.30								\$ 189.30
Jan. 15, 1900	361.50								\$ 361.50
Feb. 30, 1900	248.40								\$ 248.40
March 8, 1900	290.00								\$ 290.00
April 17, 1900	6,079.57								\$ 6,079.57
May 10, 1900	105.00								\$ 105.00
June 10, 1900	684.21								\$ 684.21
July 9, 1900	177.18								\$ 177.18
Aug. 20, 1900	75.00								\$ 75.00
Sept. 7, 1900	251.28								\$ 251.28
Oct. 17, 1900	3,588.32								\$ 3,588.32
Nov. 14, 1900	172.58								\$ 172.58
Dec. 6, 1900	1,055.19								\$ 1,055.19
Dec. 19, 1900	687.80								\$ 687.80
Total	\$20,350.61	\$1,806.80					\$ 47.68		\$22,205.09

POCAHONTAS COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 23, 1901	\$ 777.61						\$ 21.33		\$ 798.94
Feb. 11, 1901	341.38						12.92	10.95	365.25
Mar. 13, 1901	949.67						36.41	35.41	1,021.49
April 17, 1901	5,664.69						166.43	164.00	5,995.12
May 14, 1901	200.56						7.59	6.56	214.71
June 17, 1901	222.76						6.42	2.99	232.17
Total.	\$8,156.67						\$ 251.10	\$219.91	\$8,627.68

TABLE No. 78—POLK COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 18, 1899	\$ 906.64					\$ 160.65	\$ 28.67	\$ 1,095.06
August 12, 1899	850.43	\$ 70.63			\$ 35.86	160.00	26.14	1,342.83
Sept. 18, 1899	1,409.52						44.12	1,453.64
Nov. 6, 1899	23,795.22	2,916.40				278.39	829.07	27,819.08
Dec. 4, 1899	2,257.73					70.18	2,327.91	
January 2, 1900	1,964.45	2,891.10				109.29	240.00	5,284.13
January 20, 1900	1,868.20					55.86	1,864.06	
Feb. 26, 1900	1,164.17					136.66	39.67	1,340.50
Mar. 22, 1900	2,731.38					93.87	2,825.25	
May 10, 1900	19,983.00					787.21	20,770.21	
May 31, 1900	855.74	2,826.60				29.35	4,514.23	
June 20, 1900	625.85	3,018.50				184.52	140.00	3,990.27
July 16, 1900	585.74					140.00	20.18	746.02
August 14, 1900	540.71	2,870.34				195.42	18.45	3,773.63
Sept. 13, 1900	1,035.97					35.6	1,115.06	
Nov. 14, 1900	20,372.47					261.23	702.48	21,338.18
January 2, 1901	1,333.24					100.64	134.39	1,828.27
Total.	\$82,256.46	\$14,593.67	\$ 3.46	\$ 70.31	\$ 1,031.43	\$ 2,478.93	\$ 2,985.97	\$103,429.23

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Feb. 1, 1901	\$ 1,562.62	\$ 36.00				\$ 130.00	\$ 52.86		\$ 1,781.48
Feb. 23, 1901	1,367.91		\$ 16.50	\$ 60.48	\$ 237.50	137.74	51.34	\$ 42.03	1,913.54
Mar. 30, 1901	2,584.40	2,730.12				150.00	97.67	81.28	5,643.47
May 13, 1901	15,721.98					150.00	707.56	661.51	17,395.97
May 25, 1901	4,236.71						162.20	156.10	4,555.01
June 21, 1901	802.27						29.94	23.99	856.20
Total.	\$26,275.80	\$2,766.12	\$ 16.50	\$ 60.48	\$ 363.44	\$ 567.74	\$ 1,101.61	\$ 994.91	\$32,146.69

TABLE No. 79—POTTAWATTAMIE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 15, 1899	\$ 725.81	\$ 2,413.73						\$ 3,139.54
August 22, 1899	524.34							524.34
Sept. 12, 1899	716.41							716.41
Nov. 1, 1899	13,736.45							13,736.45
Nov. 20, 1899	836.16							836.16
Dec. 8, 1899	989.70							989.70
Jan. 6, 1900	1,112.42							1,112.42
Feb. 8, 1900	692.20							692.20
March 9, 1900	1,695.76							1,695.76
May 1, 1900	15,247.98							15,247.98
May 14, 1900	672.75							672.75
June 9, 1900	271.70							271.70
July 3, 1900		5,282.96	4.00	15.14	346.49	360.00		6,008.59
July 12, 1900	637.95							637.95
August 9, 1900	330.66							330.66
Sept. 13, 1900	660.45							660.45
Oct. 24, 1900	11,287.68							11,287.68
Nov. 23, 1900	758.12							758.12
Dec. 11, 1900	959.16							959.16
Total.	\$51,856.70	\$ 7,696.69	\$ 4.00	\$ 15.14	\$ 495.98	\$ 450.00	\$ 1,784.07	\$62,341.43

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 12, 1901	\$ 892.78						\$ 28.51		\$ 921.29
Feb. 11, 1901	712.64						24.69		762.02
Mar. 11, 1901	1,295.32						63.94		1,424.20
May 1, 1901	14,680.48						563.59		15,816.66
May 16, 1901	482.59						18.14		518.87
June 10, 1901	164.42						6.29		177.00
June 14, 1901	\$4,831.00			\$112.73	\$ 415.45	\$ 261.49			5,620.67
Total.	\$18,238.23	\$4,831.00		\$112.73	\$ 415.45	\$ 261.49	\$ 705.16	\$ 676.65	\$25,240.71

TABLE No. 80—POWESHIEK.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 15, 1899	\$ 142.50							\$ 142.50
August 17, 1899	136.64							136.64
Sept. 18, 1899	377.98							377.98
October 17, 1899	6,857.81	\$ 1,780.80	\$ 1.16					8,639.77
Nov. 21, 1899	783.08							783.08
Dec. 16, 1899	248.70							248.70
Jan. 10, 1900	141.88							141.88
Feb. 12, 1900	189.42							189.42
March 16, 1900	598.06							598.06
April 18, 1900	8,645.26							8,645.26
May 12, 1900	249.88							249.88
June 9, 1900	151.04							151.04
July 14, 1900	117.20							117.20
August 16, 1900	143.03	2,750.83	7.21					2,891.07
Sept. 18, 1900	330.36				60.88			391.24
October 17, 1900	6,400.76							6,400.76
Nov. 17, 1900	515.93							515.93
Dec. 17, 1900	233.47							233.47
Total.	\$26,270.80	\$ 4,531.63	\$ 8.37	\$.40	\$ 85.75		\$ 837.21	\$31,734.16

POWESHIEK COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 16, 1901	\$ 178.34	.....	.....	.....	.....	.....	\$ 6.15	.....	\$ 184.49
Feb. 16, 1901	490.98	.....	.....	.....	.....	.....	11.10	\$ 11.07	513.15
Mar. 18, 1901	863.70	\$1,396.18	.....	.....	.....	.....	40.38	40.38	2,340.64
April 17, 1901	7,758.20	.....	.....	.....	.....	.....	284.43	284.16	8,326.79
May 17, 1901	258.38	.....	.....	.....	.....	.....	9.88	9.26	277.52
June 18, 1901	119.91	.....	.....	.....	.....	.....	4.60	4.60	129.11
Total....	\$ 9,660.51	\$1,396.18	.....	.....	.....	.....	\$ 356.45	\$ 349.47	\$11,771.70

TABLE No. 81—RINGGOLD COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 15, 1899	\$ 228.55	.....	.....	.....	.....	.....	\$ 6.89	.....	\$ 235.44
Aug. 15, 1899	102.01	\$ 390.00	.....	.....	.....	.....	3.01	.....	566.62
Sept. 15, 1899	463.31	.....	.....	.....	.....	.....	14.50	.....	477.81
Oct. 19, 1899	4,105.49	.....	.....	.....	.....	.....	110.72	.....	4,216.21
Nov. 17, 1899	907.34	.....	.....	.....	.....	.....	28.24	.....	935.58
Dec. 18, 1899	478.20	.....	.....	.....	.....	.....	14.08	.....	492.37
Jan. 17, 1900	278.81	442.00	.....	.....	.....	.....	7.63	.....	759.49
Feb. 16, 1900	346.38	.....	.....	.....	.....	.....	11.06	.....	357.44
March 15, 1900	615.63	.....	.....	.....	.....	.....	20.71	.....	636.34
April 23, 1900	4,435.92	460.63	.....	.....	.....	.....	125.35	.....	5,423.48
May 16, 1900	179.61	.....	.....	.....	.....	.....	5.06	.....	184.21
June 15, 1900	163.03	418.16	.....	.....	.....	.....	9.72	.....	590.24
July 14, 1900	170.47	442.43	.....	.....	.....	.....	19.96	.....	638.84
Aug. 15, 1900	119.57	.....	.....	.....	.....	.....	3.92	.....	123.49
Sept. 15, 1900	1,167.33	.....	.....	.....	.....	.....	13.16	.....	1,180.49
Oct. 15, 1900	3,226.34	424.80	.....	.....	.....	.....	111.08	.....	3,779.41
Nov. 16, 1900	877.54	.....	.....	.....	.....	.....	29.84	.....	907.38
Dec. 17, 1900	336.75	.....	.....	.....	.....	.....	11.19	.....	347.94
Total.....	\$18,202.37	\$ 2,578.02	.....	.....	.....	.....	\$ 111.10	.....	\$ 21,419.7

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Totals.
Jan. 16, 1901	\$ 159.77	.....	.....	.....	\$ 55.55	.....	\$ 5.17	.....	\$ 220.49
Feb. 15, 1901	324.55	\$ 445.20	.....	.....	.....	.....	12.27	\$ 11.76	793.78
Mar. 15, 1901	2,131.82	.....	.....	.....	.....	.....	28.08	27.93	2,187.83
April 18, 1901	3,255.87	568.46	.....	.....	.....	.....	125.05	124.72	4,032.62
May 15, 1901	263.07	.....	.....	.....	.....	.....	10.07	9.97	283.11
June 25, 1901	97.07	.....	.....	.....	.....	.....	3.63	3.63	104.33
Total....	\$ 6,232.15	\$ 553.60	.....	.....	\$ 74.13	.....	\$ 184.27	\$ 178.01	\$ 7,622.16

TABLE No. 82—SAC COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
Oct. 2, 1899	\$ 513.69	\$ 585.00	.....	.....	.....	.....	\$ 16.90	\$ 1,115.59
Dec. 1, 1899	5,722.94	585.00	.....	.....	.....	.....	192.04	6,499.98
Dec. 18, 1899	387.45	.....	.....	.....	.....	\$ 20.00	11.22	418.67
Dec. 28, 1899	314.98	.....	.....	.....	.....	.....	9.44	324.42
Jan. 17, 1900	420.53	594.97	.....	.....	.....	.....	11.99	1,027.49
Feb. 16, 1900	185.14	.....	.....	.....	.....	.....	6.19	191.33
March 16, 1900	678.66	.....	.....	.....	.....	.....	23.42	702.08
April 25, 1900	5,205.70	.....	.....	.....	.....	.....	193.99	5,399.69
May 17, 1900	155.65	.....	.....	.....	.....	.....	5.29	160.94
June 14, 1900	245.41	.....	.....	.....	.....	.....	7.73	243.14
July 14, 1900	72.34	.....	.....	.....	.....	.....	2.47	74.81
Aug. 20, 1900	85.02	.....	.....	.....	.....	.....	2.71	87.73
Sept. 5, 1900	.....	1,198.18	.....	.....	.....	.....	.....	1,198.18
Sept. 17, 1900	264.80	.....	.....	.....	.....	.....	9.22	274.02
Oct. 26, 1900	4,736.00	714.40	.....	.....	.....	.....	177.76	5,628.16
Nov. 16, 1900	312.95	.....	.....	.....	.....	.....	10.77	323.72
Dec. 17, 1900	210.59	.....	.....	.....	.....	.....	7.24	217.83
Total.....	\$19,501.85	\$ 3,677.55	.....	.....	.....	\$ 20.00	\$ 688.38	\$23,887.78

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 21, 1901	\$ 177.50	\$ 690.00	.....	.....	.....	.....	\$ 5.84	.....	\$ 873.34
Feb. 18, 1901	139.36	.....	.....	.....	.....	.....	5.35	.....	150.06
Mar. 16, 1901	201.61	.....	.....	.....	.....	.....	26.41	.....	254.43
April 25, 1901	5,555.30	643.20	.....	.....	.....	.....	213.08	213.68	6,625.86
May 21, 1901	142.48	.....	.....	.....	.....	.....	5.45	.....	153.38
June 21, 1901	353.58	.....	.....	.....	.....	.....	12.38	4.92	370.88
Total..	\$ 6,569.83	\$1,333.20	.....	.....	.....	.....	\$ 260.11	\$ 255.81	\$ 8,427.95

TABLE No. 83—SCOTT COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 18, 1899	\$ 988.55	.....	\$ 1.50	\$ 23.00	.....	\$ 606.67	\$ 30.89	\$ 1,650.61
August 17, 1899	295.64	.....	.....	.....	.....	.....	9.23	304.87
Sept. 18, 1899	1,164.82	.....	.....	.....	.....	.....	36.40	1,199.13
October 18, 1899	8,214.25	\$ 2,875.20	.....	.....	.....	.....	338.81	11,117.93
Nov. 18, 1899	833.78	.....	.....	.....	.....	.....	26.07	859.85
Dec. 18, 1899	941.58	2,820.40	.....	.....	.....	.....	26.86	4,168.72
January 20, 1900	326.40	.....	.....	.....	.....	.....	10.25	336.71
Feb. 19, 1900	525.15	.....	.....	.....	.....	.....	18.11	543.26
March 17, 1900	2,133.60	.....	.....	.....	.....	.....	71.73	2,205.33
April 21, 1900	16,792.21	.....	.....	.....	.....	.....	668.85	18,000.00
May 17, 1900	885.65	.....	.....	.....	.....	.....	30.54	916.19
June 19, 1900	709.12	5,704.40	.....	.....	.....	.....	24.45	7,482.99
July 19, 1900	551.22	.....	.....	.....	.....	.....	19.01	570.23
August 16, 1900	276.84	.....	.....	.....	.....	.....	9.55	286.39
Sept. 18, 1900	502.84	3,080.53	.....	.....	.....	.....	17.33	3,597.48
October 18, 1900	7,014.00	.....	.....	.....	.....	.....	290.00	7,304.00
Nov. 17, 1900	833.18	.....	.....	.....	.....	.....	331.68	1,164.86
Dec. 19, 1900	875.04	3,214.57	.....	.....	.....	.....	28.72	4,118.33
Total.	\$43,863.93	\$17,695.10	\$ 1.50	\$ 43.75	\$ 627.44	\$ 5,551.94	\$ 1,726.95	\$69,510.61

SCOTT COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 17, 1901	\$ 223.23						\$ 7.62		\$ 230.85
Feb. 18, 1901	725.55						27.90		781.35
Mar. 19, 1901	2,292.43	\$3,176.22	\$ 1.30	\$30.52	\$ 165.66	\$ 520.00	88.17		6,362.47
April 22, 1901	15,678.05						697.79		17,074.23
May 17, 1901	584.23					520.00	22.47		1,149.17
June 18, 1901	463.64	3,178.80				444.52	17.53		4,188.80
Total ..	\$19,967.73	\$6,355.02	\$ 1.30	\$30.52	\$ 234.83	\$ 1,484.52	\$61.48	\$851.47	\$29,786.87

TABLE No. 84—SHELBY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 13, 1899	\$ 153.32				\$ 18.12	\$ 80.00	\$ 4.79	\$ 256.23
Aug. 5, 1899	163.30						5.11	168.41
Sept. 9, 1899	426.09						13.31	439.40
Oct. 21, 1899	5,130.45	\$ 1,100.00				40.00	174.34	6,444.79
Nov. 16, 1899	549.76						17.19	566.95
Dec. 8, 1899	204.87				13.09		6.41	224.37
Jan. 10, 1900	162.85						4.42	167.27
Feb. 12, 1900	211.54				10.75		7.30	229.59
March 6, 1900	641.51						22.12	663.63
April 14, 1900	4,930.68	1,500.00			19.68		186.94	6,637.30
May 9, 1900	255.22						8.79	264.01
June 11, 1900	164.88						5.47	170.35
July 9, 1900	111.21						3.88	115.09
Aug. 14, 1900	146.18				22.60		5.04	173.82
Sept. 14, 1900	336.72						11.62	348.34
Oct. 16, 1900	4,036.79	1,000.00					156.14	5,192.93
Nov. 15, 1900	504.01						19.45	583.46
Dec. 10, 1900	112.84						3.78	116.62
Total.	\$18,303.22	\$ 3,600.00			\$ 84.24	\$ 120.00	\$ 656.10	\$22,763.56

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 14, 1901	\$ 116.61						\$ 3.78		\$ 120.39
Feb. 9, 1901	304.08						11.69		327.46
Mar. 13, 1901	833.03						32.03		897.09
April 12, 1901	4,419.26	\$1,500.00		\$ 4.80	\$ 57.71		187.13		6,358.03
May 15, 1901	295.31						11.35		318.01
June 6, 1901	170.09						6.40		181.95
Total..	\$ 6,138.38	\$1,500.00		\$ 4.80	\$ 57.71		\$ 252.38	\$ 247.66	\$ 8,200.93

TABLE No. 85—SIOUX COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
Aug. 12, 1899	\$ 552.67						\$ 17.30	\$ 569.97
Sept. 9, 1899	579.24						18.10	597.34
Oct. 25, 1899	8,020.13						180.00	8,200.13
Dec. 14, 1899	1,489.73						43.40	1,533.13
Dec. 21, 1899		\$ 3,026.91		\$ 7.40	\$ 52.19			3,086.50
Jan. 16, 1900	420.25						13.13	433.38
March 5, 1900	1,550.16						53.45	1,603.61
April 17, 1900	10,306.40						262.75	10,569.15
June 14, 1900	596.85						20.30	617.15
June 29, 1900		1,608.17			16.54			1,624.71
July 10, 1900	269.93						8.23	278.16
Aug. 2, 1900	93.68						2.77	96.45
Sept. 15, 1900	569.03						17.20	586.23
Oct. 16, 1900	7,306.37						166.80	7,473.17
Nov. 22, 1900	958.59						28.41	987.00
Dec. 17, 1900	282.88						9.75	292.63
Total	\$32,995.91	\$ 4,635.08		\$ 7.40	\$ 68.73		\$ 841.59	\$38,548.71

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 19, 1901	\$ 895.71						\$ 24.75		\$ 920.46
Jan. 26, 1901		\$2,136.03		\$ 30.66	\$ 51.83				2,218.52
Feb. 8, 1901	562.12						21.62		605.36
Mar. 16, 1901	2,187.21						78.12		2,343.45
April 34, 1901	8,304.53						235.73		8,775.99
June 6, 1901	471.01						15.30		501.61
Total	\$12,420.58	\$2,136.03		\$ 30.66	\$ 51.83		\$ 375.52	\$ 350.77	\$15,365.39

TABLE No. 86—STORY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 7, 1899	\$ 138.37						\$ 30.00	\$ 172.65
August 8, 1899	211.23	\$ 36.00	\$.60		\$ 17.25		35.91	307.56
August 22, 1899		985.20						985.20
Sept. 11, 1899	462.48						23.23	500.17
October 23, 1899	6,586.17	1,017.60			5.80		20.00	7,839.57
Nov. 18, 1899	603.84	30.00					20.00	673.84
January 15, 1900	159.48		\$ 7.46		15.33		20.00	201.27
January 24, 1900		1,061.60						1,061.60
Feb. 14, 1900	274.72						20.00	304.11
March 10, 1900	998.11						33.50	1,031.61
April 25, 1900	7,915.76	1,049.20			19.68		266.72	9,271.36
May 15, 1900	205.34						6.77	232.11
June 14, 1900	236.99						20.00	263.83
July 16, 1900	133.49	1,030.16	1.20		5.58		4.23	1,194.66
August 13, 1900	99.91						20.00	123.41
Sept. 12, 1900	393.24						10.21	403.45
Oct. 19, 1900	5,735.68	1,037.35			8.16		20.00	6,998.39
Nov. 17, 1900	753.04						25.55	799.19
Dec. 17, 1900	330.24						10.99	361.23
Total ..	\$25,218.69	\$ 6,253.11	\$ 7.26		\$ 71.80		\$ 349.14	\$ 32,748.25

STORY COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 16, 1901	\$ 142.05			\$ 9.55	\$ 22.02	\$ 20.00	\$ 4.67		\$ 198.29
Jan. 28, 1901	\$1,110.40								1,110.40
Feb. 16, 1901	522.61					20.00	18.47	\$ 15.83	576.91
Mar. 15, 1901	1,235.22					20.00	46.87	45.11	1,347.20
April 22, 1901	6,753.03	36.00			18.76	20.00	258.66	257.55	7,344.00
April 27, 1901		1,046.00							1,046.00
May 15, 1901	212.05					20.00	7.26	7.25	246.56
June 17, 1901	394.76					20.00	12.71	8.92	436.39
Total	\$ 9,259.72	\$2,192.40		\$ 9.55	\$ 40.78	\$ 120.00	\$ 348.64	\$ 334.66	\$12,305.75

TABLE No. 87—TAMA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 13, 1899	\$ 238.27						\$ 7.50	\$ 245.77
August 9, 1899	194.62						5.99	200.61
Sept. 20, 1899	605.18						20.96	686.14
October 28, 1899	7,912.60	\$ 658.00		\$ 19.77	\$ 75.79	\$ 133.33	250.51	9,050.00
Nov. 15, 1899	517.78						16.18	533.96
Dec. 8, 1899	412.46	682.49			19.60		14.73	1,129.28
Dec. 18, 1899	295.99						9.32	305.31
Jan. 4, 1900	220.27						6.22	232.49
Feb. 10, 1900	534.99	409.20			81.54	40.00	18.62	1,084.35
March 22, 1900	1,323.33						45.40	1,368.73
May 25, 1900	9,282.27						326.82	9,609.09
July 30, 1900							20.15	600.49
Sept. 15, 1900	769.18	463.20			45.58	50.00	26.40	1,354.36
Nov. 3, 1900	6,081.56	392.40					236.32	7,310.28
Dec. 19, 1900	748.79						24.84	753.60
Total	\$10,363.60	\$ 2,605.29		\$ 19.77	\$ 222.51	\$ 223.33	\$ 1,023.96	\$34,464.46

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Mar. 7, 1901	\$ 684.00						\$ 24.15	\$ 16.85	\$ 725.00
Mar. 27, 1901	1,672.88	\$ 782.80	\$.70	\$ 50.29	\$ 100.83	\$ 13.87	64.82	63.10	2,749.29
May 10, 1901	8,458.00						328.52	327.93	9,114.45
Total	\$10,814.88	\$ 782.80	\$.70	\$ 50.29	\$ 100.83	\$ 13.87	\$ 417.49	\$ 407.88	\$12,588.74

TABLE No. 88—TAYLOR COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 7, 1899	\$ 246.35						\$ 8.80	\$ 255.15
Aug. 7, 1899	197.49						7.05	204.54
Sept. 8, 1899	482.38						17.23	499.61
Oct. 13, 1899	3,653.65	\$ 599.30		\$ 2.43	\$ 17.79		130.49	4,403.66
Nov. 11, 1899	1,658.79						59.25	1,718.04
Jan. 5, 1900	204.02						7.28	211.30
Feb. 9, 1900	441.59						15.24	456.83
March 8, 1900	988.50						34.09	1,022.59
April 18, 1900	3,840.67	596.27			70.67		116.86	4,624.47
May 10, 1900	1,317.35						47.50	1,424.85
June 13, 1900	122.67	601.03					4.23	727.93
July 24, 1900	429.96						15.35	445.31
Aug. 9, 1900	135.44						4.67	140.11
Sept. 8, 1900	400.92	677.74		2.65	24.14		13.82	1,119.27
Oct. 17, 1900	2,570.41						88.63	2,659.04
Nov. 15, 1900	2,093.08						72.17	2,165.25
Nov. 23, 1900		588.40			16.97			605.37
Dec. 14, 1900	369.53						12.74	382.27
Total	\$19,212.80	\$3,062.74		\$ 5.08	\$ 120.57		\$ 655.40	\$23,069.59

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 16, 1901	\$ 184.13						\$ 6.35		\$ 190.48
Feb. 8, 1901	401.01			\$16.29	\$ 32.54		17.69	17.48	545.01
Mar. 8, 1901	960.11	\$ 556.80					36.91	36.82	1,590.64
April 15, 1901	3,577.19				16.13		125.84	125.50	3,844.66
May 17, 1901	1,222.27						46.99	46.95	1,316.21
June 17, 1901	145.58	477.20					5.59		633.93
Total	\$6,550.20	\$1,034.00		\$16.29	\$ 48.67		\$ 239.37	\$232.31	\$8,120.93

TABLE No. 89—UNION COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 20, 1899	\$ 194.04						\$ 5.94	\$ 199.98
Aug. 7, 1899	134.75						4.09	153.81
Sept. 9, 1899	632.82	\$ 680.37			\$ 14.97		17.59	1,330.78
Oct. 21, 1899	4,747.96	694.27					148.22	5,590.45
Nov. 13, 1899	712.14						22.36	734.50
Dec. 13, 1899	409.18						12.14	505.58
Jan. 10, 1900	230.11						7.11	237.22
Feb. 5, 1900	259.43						9.07	268.50
March 12, 1900	646.10						22.33	668.43
April 28, 1900	4,335.44	703.36					149.63	5,188.43
May 7, 1900	110.85						3.76	114.61
June 14, 1900	224.31	894.67			34.66		5.28	1,193.25
July 9, 1900	203.58	\$ 4.77			41.98	34.33	7.66	257.39
Aug. 9, 1900	104.02	699.91					3.62	807.55
Sept. 6, 1900	350.10						12.05	362.15
Oct. 26, 1900	3,968.59						135.30	4,103.89
Nov. 13, 1900	397.37						14.68	412.05
Dec. 15, 1900	348.97						11.76	360.73
Dec. 17, 1900		654.70						654.70
Dec. 19, 1900	84.52							84.52
Total	\$18,094.37	\$ 4,327.28	\$ 4.77		\$ 152.07	\$ 104.33	\$ 591.99	\$23,274.81

UNION COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 12, 1901	\$ 64.80			\$ 4.90			\$ 2.56		\$ 72.26
Jan. 21, 1901		\$ 640.80							640.80
Feb. 8, 1901	331.33				\$ 77.37		13.00	\$ 12.10	433.80
Mar. 11, 1901	828.42	36.00					33.25	32.46	930.13
April 22, 1901	3,819.19	677.20					140.57	144.82	4,787.78
May 6, 1901	190.03	36.00					8.09	7.84	241.96
June 7, 1901	84.19						3.39	3.22	90.80
Total.....	\$ 5,317.96	\$ 1,390.00		\$ 4.90	\$ 77.37		\$ 206.05	\$ 200.44	\$ 7,197.62

TABLE No. 90—VAN BUREN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Totals.
July 7, 1899	\$ 118.95				\$ 18.64		\$ 7.95	\$ 126.90
Aug. 16, 1899	71.84						2.22	115.49
Sept. 15, 1899	218.64				\$ 22.79		14.60	527.24
Oct. 25, 1899	4,588.35	294.00			13.62		143.21	5,041.58
Nov. 17, 1899	375.79						11.85	387.64
Dec. 14, 1899	248.81						7.59	256.40
Jan. 17, 1900	113.73						3.53	133.76
Feb. 12, 1900	498.44	290.80			10.50		17.12	866.36
March 15, 1900	1,198.40						41.48	1,239.88
April 30, 1900	4,373.50	293.60			21.27		157.75	4,846.12
May 16, 1900	111.89						3.78	115.67
June 23, 1900	99.39						3.19	102.58
July 19, 1900	128.66	282.46					4.37	439.18
Sept. 13, 1900	261.67				24.29		8.86	270.53
Oct. 17, 1900	3,786.22	375.65			14.13		130.30	4,366.30
Nov. 19, 1900	424.15						14.58	438.73
Total.....	\$16,617.83	\$ 1,832.91		\$ 18.64	\$ 112.60		\$ 572.38	\$19,154.36

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 7, 1901	\$ 52.41						\$ 8.74		\$ 61.15
Feb. 16, 1901	388.95	\$ 386.60					14.87	\$ 14.69	843.00
Mar. 15, 1901	1,188.84				\$ 37.89		45.78	45.52	1,280.14
April 20, 1901	3,965.38				22.63		157.75	157.24	4,243.00
June 6, 1901	243.29	296.00					8.94	8.65	556.88
Total.....	\$ 5,778.87	\$ 682.60			\$ 60.52		\$ 236.08	\$ 226.10	\$ 6,984.17

TABLE No. 91—WAPELLO COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 5, 1899	\$ 187.58						\$ 5.91	\$ 193.49
Aug. 3, 1899	261.21						8.51	269.72
Sept. 6, 1899	266.40	709.60			\$ 11.06		8.30	995.36
Oct. 17, 1899	8,853.65						284.29	9,137.94
Nov. 13, 1899	943.90	740.40					29.83	1,714.13
Dec. 7, 1899	498.98				\$ 75.21		15.72	589.91
Jan. 12, 1900	589.75						17.62	607.37
Feb. 7, 1900	641.19	665.20			39.91		21.72	1,368.02
March 8, 1900	1,135.98						38.94	1,174.92
April 16, 1900	6,600.28						240.96	6,841.24
May 7, 1900	210.84	700.00					9.49	920.33
June 14, 1900	556.91			.40	32.23		15.62	605.16
July 7, 1900	112.64						3.86	116.50
Aug. 6, 1900	100.31	760.36			41.92		3.49	906.08
Sept. 4, 1900	164.62						5.66	170.28
Oct. 17, 1900	6,072.76						222.71	6,295.47
Nov. 16, 1900	563.15	820.97			9.42		19.39	1,412.93
Dec. 17, 1900	306.46						10.53	316.99
Total.....	\$28,066.61	\$4,396.53		\$ 11.46	\$ 198.69		\$ 962.54	\$33,635.84

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 14, 1901	\$ 281.36			\$ 6.49	\$ 47.49		\$ 9.04		\$ 344.38
Feb. 6, 1901	480.46	\$ 837.01					18.25	16.69	1,352.42
Mar. 22, 1901	1,164.44						44.60	42.92	1,251.96
April 15, 1901	5,837.98				25.49		239.31	237.34	6,360.12
May 6, 1901	209.13	936.80					7.68	7.53	1,161.44
June 10, 1901	121.97						4.61	4.17	130.75
Total.....	\$8,115.34	\$1,773.81		\$ 6.49	\$ 72.98		\$ 323.80	\$308.63	\$10,601.07

TABLE No. 92—WARREN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 15, 1899	\$ 273.15						\$ 8.54	\$ 281.69
Aug. 8, 1899	274.24						8.57	425.85
Aug. 15, 1899		\$ 1,188.21		\$ 4.15	\$ 138.89			1,188.21
Sept. 15, 1899	460.33						18.86	479.19
October 16, 1899	4,924.33	1,182.57					153.89	6,260.79
Nov. 18, 1899	1,049.73						32.81	1,082.54
Dec. 18, 1899	149.12						4.66	153.78
Jan. 20, 1900	393.47	1,170.34					9.11	1,572.92
Feb. 7, 1900	810.00						27.93	837.93
Mar. 10, 1900	1,428.28						49.25	1,477.53
April 25, 1900	4,981.13						182.69	5,163.82
April 25, 1900		1,195.60						1,195.60
May 3, 1900	266.76						9.20	275.96
June 22, 1900	376.39				100.65		6.59	483.63
July 13, 1900	269.05						9.29	278.34
August 15, 1900	282.24						9.72	291.96
Sept. 13, 1900	564.65						19.46	584.11
October 16, 1900	4,077.30	2,294.47					145.20	6,516.97
Nov. 12, 1900	528.47						18.22	546.69
Dec. 15, 1900	359.08						12.38	371.46
Total.....	\$21,467.72	\$ 7,031.19		\$ 4.15	\$ 230.54		\$ 726.37	\$29,468.97

WARREN COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 23, 1901	\$ 105.66						\$ 2.80		\$ 108.55
Feb. 13, 1901	707.04	\$1,110.69					27.19	\$ 27.19	1,872.11
Mar. 13, 1901	1,351.34						51.97	51.97	1,455.28
April 26, 1901	4,804.69	1,176.00					189.95	189.95	6,300.49
May 17, 1901	357.37						13.78	13.78	384.93
June 18, 1901	302.27								302.27
June 21, 1901					\$ 15.13	\$ 64.95			80.08
Total...	\$ 7,628.37	\$ 2,286.69			\$ 15.13	\$ 64.95	\$ 285.73	\$ 282.84	\$ 10,563.71

TABLE No. 93—WASHINGTON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 11, 1899	\$ 202.02						\$ 6.31	\$ 208.33
Aug. 10, 1899	152.03						4.78	156.81
Sept. 11, 1899	500.16	\$ 766.40					15.63	1,292.00
Oct. 21, 1899	6,322.33				\$ 9.41		197.57	6,519.90
Nov. 18, 1899	799.56	676.40					24.98	1,500.94
Dec. 11, 1899	341.08						10.69	352.07
Jan. 16, 1900	239.31		6.69				7.48	261.00
Feb. 16, 1900	1,176.52						40.57	1,967.21
Mar. 10, 1900	1,299.10						44.79	1,343.89
April 20, 1900	8,153.76						281.16	8,434.92
May 11, 1900	236.19	729.20					8.14	973.88
June 14, 1900	72.82						2.51	75.33
July 14, 1900	133.50						4.60	138.10
Aug. 10, 1900	132.31						4.56	139.58
Sept. 14, 1900	356.97	808.23					12.31	1,177.51
Oct. 23, 1900	5,543.66						191.16	5,734.82
Nov. 19, 1900	712.25	923.16					24.56	1,665.82
Dec. 10, 1900	284.23						9.80	294.03
Total.....	\$ 26,659.66	\$ 4,649.39	\$ 7.50		\$ 29.56		\$ 891.60	\$ 32,238.05

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 23, 1901	\$ 318.36		\$ 9.33		\$ 9.70		\$ 10.98		\$ 348.37
Feb. 18, 1901	921.27						34.90	34.80	990.97
Mar. 22, 1901	1,495.53	840.52					57.45	57.27	2,450.77
April 24, 1901	7,312.88						282.06	281.05	7,875.99
May 18, 1901	187.34	881.60					7.17	7.12	1,083.23
June 17, 1901	205.66						7.83	7.66	221.15
Total	\$ 10,441.04	\$ 1,722.12	\$ 9.33		\$ 9.70		\$ 400.39	\$ 387.90	\$ 12,970.48

TABLE No. 94—WAYNE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 10, 1899	\$ 132.85					\$ 70.00	\$ 4.13	\$ 206.98
August 9, 1899	120.52	\$ 953.77				70.00	3.66	1,161.14
Sept. 14, 1899	1,348.28					135.16	15.63	1,499.07
October 16, 1899	4,372.30					130.00	130.00	4,522.21
Nov. 16, 1899	757.69	985.84				60.00	23.32	1,826.85
Dec. 12, 1899	260.39					60.00	8.02	328.41
January 5, 1900	117.58						2.28	119.86
Feb. 10, 1900	570.25	746.21				180.00	19.37	1,543.21
March 12, 1900	591.70					60.00	20.28	671.98
April 16, 1900	6,075.69						158.23	6,259.47
May 10, 1900	185.29						6.39	191.68
June 12, 1900	99.23						3.47	102.70
July 9, 1900	70.56						2.42	72.98
August 11, 1900	105.31						3.63	108.94
Sept. 13, 1900	329.96	784.77				157.10	11.37	1,297.55
October 20, 1900	5,378.27	691.60					134.43	6,204.30
Nov. 17, 1900	639.91						22.04	661.95
Dec. 13, 1900	326.98					30.00	11.28	368.26
Total.....	\$ 21,482.76	\$ 4,162.19			\$ 94.38	\$ 822.26	\$ 585.95	\$ 27,147.54

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 14, 1901	\$ 52.88	\$ 667.20			\$ 41.16	\$ 90.00	\$ 1.54		\$ 852.78
Feb. 14, 1901	293.34	672.80				30.00	11.25	\$ 11.14	1,018.53
Mar. 15, 1901	2,521.79					60.00	26.51	26.40	2,634.70
April 17, 1901	4,233.92	743.20			20.64	30.00	162.78	162.45	5,352.99
May 11, 1901	217.48					30.00	8.33	8.21	264.02
June 12, 1901	146.88					30.00	5.64	5.63	188.15
Total ..	\$ 7,466.20	\$ 2,083.20			\$ 61.80	\$ 270.00	\$ 216.05	\$ 213.83	\$ 10,311.17

TABLE No. 95—WEBSTER COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 17, 1899	\$ 318.62	\$ 1,692.80					\$ 9.06	\$ 2,021.38
August 19, 1899	181.33						5.07	187.00
Sept. 16, 1899	306.75						0.59	316.34
October 16, 1899	8,270.00						250.00	8,520.00
Nov. 15, 1899	363.32	1,790.80					11.36	2,181.05
Dec. 15, 1899	374.63						11.07	385.70
January 13, 1900	482.45						18.18	500.63
Feb. 13, 1900	223.74	1,933.20					7.71	2,223.76
Mar. 15, 1900	600.36						20.70	621.06
April 14, 1900	6,138.45	1,786.00					211.67	8,168.22
May 12, 1900	2,221.03						81.05	2,302.08
June 11, 1900	408.47						13.84	422.31
July 12, 1900	143.93	1,799.20					49.63	1,992.76
August 15, 1900	93.35							93.35
Sept. 12, 1900	185.95							185.95
Oct. 15, 1900	6,375.00	1,790.80					162.46	8,343.83
Nov. 15, 1900	1,471.11						85.17	1,556.28
Dec. 11, 1900	446.92						14.88	461.80
Total ..	\$ 28,605.41	\$ 10,792.80			\$ 122.35		\$ 971.94	\$ 40,492.50

WEBSTER COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 15, 1901	\$ 354.12						\$ 3.92		\$ 358.04
Feb. 14, 1901	294.72	\$3,840.20			\$ 52.21		10.52	\$ 10.52	4,217.17
Mar. 12, 1901	772.53	2.80			8.34		32.05		817.77
April 15, 1901	5,747.54						57.47		5,805.01
May 14, 1901	1,802.38						233.65		2,036.03
June 11, 1901	1,717.84						61.68		1,779.52
Total..	\$10,689.13	\$3,852.00			\$ 60.55		\$ 399.29	\$ 360.26	\$15,361.23

TABLE No. 96—WINNEBAGO COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 12, 1899	\$ 132.03							\$ 132.03
Aug. 16, 1899	91.18							91.18
Sept. 9, 1899	104.52							104.52
Nov. 1, 1899	2,262.76							2,262.76
Nov. 17, 1899	2,109.46	\$ 696.40						2,805.86
Dec. 19, 1899	406.04							406.04
Jan. 13, 1900	163.55	712.00						875.55
Feb. 14, 1900	242.45					\$ 10.15		252.60
March 19, 1900	294.20							294.20
April 23, 1900	4,078.84							4,078.84
May 21, 1900	1,459.27	658.00	1.00					2,118.27
June 15, 1900	97.93							97.93
July 16, 1900	138.74							138.74
Aug. 16, 1900	93.96							93.96
Sept. 19, 1900	135.08	682.80						817.88
Oct. 26, 1900	1,180.04	688.00						1,868.04
Nov. 24, 1900	4,297.69							4,297.69
Dec. 19, 1900	465.36	720.00						1,185.36
Total.	\$17,754.00	\$ 4,157.20	\$ 1.00		\$ 41.55	\$ 43.49		\$22,046.24

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
June 17, 1901	\$ 92.84								\$ 92.84
Feb. 18, 1901	283.75								283.75
Mar. 21, 1901	369.62								369.62
April 25, 1901	1,477.93								1,477.93
May 23, 1901	4,604.64	\$ 756.00							5,360.64
June 12, 1901	153.01								153.01
Total..	\$ 6,081.79	\$ 756.00			\$ 8.64		\$ 133.27	\$ 123.46	\$ 7,103.16

TABLE No. 97—WINNESHIEK COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 8, 1899	\$ 147.52							\$ 147.52
Aug. 2, 1899	140.58							140.58
Aug. 24, 1899		\$ 392.40						392.40
Sept. 14, 1899	521.31							521.31
Oct. 12, 1899	4,186.81							4,186.81
Nov. 10, 1899	928.33							928.33
Dec. 4, 1899	242.56							242.56
Dec. 11, 1899		438.00						438.00
Jan. 5, 1900	86.91							86.91
Feb. 3, 1900	1,028.10							1,028.10
Feb. 24, 1900		528.00						528.00
March 5, 1900	2,732.50							2,732.50
April 9, 1900	5,790.14							5,790.14
May 3, 1900		610.00						610.00
May 4, 1900	292.32							292.32
June 7, 1900	199.20							199.20
July 5, 1900	152.30							152.30
Aug. 2, 1900	82.16							82.16
Aug. 2, 1900		632.00	\$ 15.80	18.64	17.30			673.74
Sept. 4, 1900	343.15							343.15
Oct. 16, 1900	3,687.31							3,687.31
Nov. 10, 1900	882.94							882.94
Dec. 7, 1900	126.63							126.63
Dec. 31, 1900		560.00						560.00
Total....	\$21,576.86	\$ 3,160.40	\$ 15.80	\$ 33.22	\$ 131.80		\$ 777.12	\$25,695.20

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 10, 1901	\$ 90.90								\$ 90.90
Feb. 7, 1901	826.40								826.40
Feb. 25, 1901		\$ 599.20							599.20
Mar. 9, 1901	2,462.99								2,462.99
April 11, 1901	5,533.36								5,533.36
May 7, 1901	353.40								353.40
June 1, 1901		646.40							646.40
June 8, 1901	137.50								137.50
Total..	\$ 9,404.55	\$ 1,245.60			\$ 62.49		\$ 379.77	\$ 376.59	\$11,469.00

TABLE No. 98—WOODBURY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 17, 1899	\$ 557.61	\$ 1,599.43						\$ 2,157.04
Aug. 16, 1899	426.46							426.46
Sept. 18, 1899	916.03							916.03
Oct. 19, 1899	9,760.77	1,738.96						11,500.73
Nov. 16, 1899	1,640.57							1,640.57
Dec. 18, 1899	1,496.89	1,726.40						3,223.29
Jan. 16, 1900	1,357.47							1,357.47
Feb. 14, 1900	509.86							509.86
March 15, 1900	1,166.85							1,166.85
April 25, 1900	11,852.43							11,852.43
May 11, 1900	961.33	1,553.07						2,514.40
June 16, 1900	478.59							478.59
July 17, 1900	342.58	1,774.94						2,117.52
Aug. 16, 1900	339.40							339.40
Sept. 17, 1900	716.66							716.66
Oct. 18, 1900	8,774.20							8,774.20
Nov. 17, 1900	1,260.89							1,260.89
Dec. 17, 1900	1,932.13							1,932.13
Total....	\$44,491.62	\$ 8,392.80			\$ 36.22	\$ 519.18		\$52,939.82

WOODBURY COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 17, 1901	\$ 1,461.56						\$ 50.40		\$ 1,511.96
Feb. 13, 1901	632.31	\$2,001.60			\$ 67.57		25.02	\$ 25.03	2,751.53
Mar. 18, 1901	1,259.78				\$ 65.58	163.83	16.77	48.46	1,602.88
April 22, 1901	10,696.85						43.60	439.60	11,576.05
May 15, 1901	841.59	3,910.14			86.67	20.00	32.37	32.37	4,933.14
June 17, 1901	699.60						26.90	26.90	753.40
Total.....	\$15,591.69	\$5,911.74			\$65.58	\$ 318.07	\$ 46.77	\$ 622.75	\$23,128.96

TABLE No. 99—WORTH COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 17, 1899	\$ 45.45				\$ 3.95		\$ 8.33	\$ 1.42	\$ 59.15
August 16, 1899	98.25	\$ 529.20			.40	\$ 22.99		3.07	653.91
Sept. 18, 1899	215.60							6.73	222.39
October 16, 1899	2,331.05				.65			72.85	2,404.55
Nov. 16, 1899	505.28	\$40.80						6.16	1,052.24
Dec. 15, 1899	134.82							4.04	138.86
Jan. 11, 1900	21.33							.67	22.00
Feb. 14, 1900	242.98	\$43.60				3.49		8.38	798.45
Mar. 15, 1900	969.33							22.28	991.61
April 16, 1900	3,340.31							115.11	3,455.42
May 15, 1900	70.46	\$70.40				9.45		2.43	162.74
June 6, 1900	93.82							3.24	97.06
July 16, 1900	67.32						21.64	2.32	91.28
Aug. 15, 1900	48.55	\$63.60			10.60			1.68	624.43
Sept. 12, 1900	131.81							4.54	136.35
October 15, 1900	2,548.75					5.51		87.88	2,642.14
Nov. 16, 1900	631.52	\$96.00						10.61	1,238.16
Dec. 11, 1900	102.15							3.36	105.51
Total.....	\$11,598.84	\$ 3,343.60			\$ 14.95	\$ 42.09	\$ 29.97	\$ 356.80	\$15,386.25

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 12, 1901	\$ 76.92				\$ 6.43		\$ 1.27		\$ 84.62
Feb. 16, 1901	263.87	\$ 587.20			3.63		10.15	\$ 10.15	\$ 871.37
Mar. 16, 1901	856.84						22.37	22.37	901.58
April 17, 1901	3,221.14				3.35		123.89	123.89	3,472.27
May 16, 1901	78.24	632.00					3.01	3.01	716.26
June 17, 1901	78.03						2.99	2.73	83.75
Total	\$ 4,535.04	\$1,219.20			\$ 6.43	\$ 6.98	\$ 163.68	\$ 162.15	\$ 6,093.48

TABLE No. 100—WRIGHT COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
July 13, 1899	\$ 99.56								\$ 99.56
Aug. 11, 1899	119.99								119.99
Sept. 16, 1899	304.92								304.92
Oct. 19, 1899	4,090.33								4,090.33
Nov. 8, 1899	462.13								462.13
Dec. 6, 1899	114.42								114.42
Jan. 16, 1900	438.30								438.30
Feb. 16, 1900	478.39	\$ 2,050.70							2,529.09
March 13, 1900	1,081.20				\$ 29.43	\$ 198.88			1,280.51
April 17, 1900	4,880.28								4,880.28
May 10, 1900	134.39								134.39
June 15, 1900	274.94								274.94
July 10, 1900	48.92								48.92
Aug. 14, 1900	33.60								33.60
Sept. 17, 1900	468.55								468.55
Oct. 16, 1900	3,681.44								3,681.44
Nov. 7, 1900	429.16								429.16
Dec. 10, 1900	61.85	2,220.00							2,281.85
Total.....	\$17,142.37	\$ 4,270.70			\$ 29.43	\$ 198.88			\$21,641.35

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	Total.
Jan. 15, 1901	\$ 525.62						\$ 17.65		\$ 543.27
Feb. 13, 1901	325.15						12.50	\$ 12.50	350.15
Mar. 18, 1901	1,371.50						52.75	52.75	1,477.00
April 16, 1901	4,476.51						168.90	168.90	4,814.31
May 14, 1901	101.75	\$1,586.00					3.50		1,691.25
June 13, 1901	195.15						7.50	7.50	210.15
Total...	\$ 6,995.68	\$1,586.00					\$ 262.80	\$ 241.65	\$ 9,086.13

TABLE No. 101—CONSOLIDATED STATEMENT OF RECEIPTS FROM COUNTIES—JULY 1, 1893-JUNE 30, 1901.

88

COUNTIES.	STATR.	Insane.	Blind.	Deaf.	Feed-Minded.	Orphans' Home.	State University.	State College.	Total.
Adair.....	\$ 20,774.72	\$ 7,619.08		\$ 15.08	\$ 280.61		\$ 731.79	\$ 187.50	\$ 20,548.87
Adams.....	10,533.99	3,278.92			51.60		65.04	170.65	23,688.80
Allamakee.....	21,583.20	5,818.20	\$ 41.20	95.39	480.11		628.79	221.63	27,448.57
Appanoose.....	23,971.02	7,235.11					863.52	227.74	32,468.39
Audubon.....	21,124.52	3,004.14		10.35	117.40	\$ 450.00	681.88	161.20	25,567.58
Benton.....	44,048.69	11,760.40	378.61	20.55	684.21		1,599.58	29.95	59,537.81
Black Hawk.....	43,375.04	10,668.80		18.89	58.54	43.98	1,684.10	486.15	57,894.96
Boone.....	37,575.94	10,197.25	4.50	6.75	260.25	2,044.85	1,190.20	340.49	52,225.33
Bremer.....	24,083.31	2,905.20		20.70	114.35		791.60	249.50	28,767.81
Buchanan.....	28,211.50	7,810.80		3.59	22.38	381.67	1,084.02	281.60	37,796.55
Buena Vista.....	27,428.61	5,481.60					850.10	251.11	34,019.42
Butler.....	20,658.05	2,708.80	33.03	47.88	37.04	571.00	968.94	201.40	31,076.74
Calhoun.....	26,844.70	8,921.20		4.30	102.55	200.58	865.98	240.58	37,285.13
Carroll.....	27,489.37	5,413.75	5.67	19.88	61.85	386.33	996.25	202.99	34,638.09
Cass.....	33,508.75	5,968.54		14.03	588.24		1,114.25	280.23	41,280.04
Cedar.....	40,226.65	4,079.54	1.15	12.07	116.25		1,410.20	455.03	46,271.49
Cerro Gordo.....	27,922.45	3,055.00		35.00	105.83	609.03	1,035.69	284.55	33,048.15
Cherokee.....	29,489.10	0,270.33			66.91		924.87	250.09	37,008.29
Chickasaw.....	21,399.95	0,657.95			55.55		718.00	214.34	28,097.84
Clarke.....	20,415.92	5,834.68			128.34		634.05	179.48	27,448.57
Clay.....	22,147.88	3,889.33	8.50	58.35	47.54		639.28	191.10	26,081.68
Clayton.....	31,623.82	6,279.00		149.80	204.49		1,149.60	381.89	39,846.26
Clinton.....	15,281.69	2,234.40	10.08	105.51	681.33	1,085.08	2,114.01	641.21	27,715.95
Crawford.....	34,533.55	7,845.25		11.03	249.17		1,128.37	303.86	44,071.83
Dallas.....	34,099.16	6,791.25		57.12	373.53	421.94	1,212.50	430.43	44,191.62
Davis.....	10,757.50	6,175.05			48.00	480.00	691.69	184.70	27,332.90
Decatur.....	26,586.83	4,500.09		5.08	126.38	27.70	721.62	202.27	32,207.47
Delaware.....	26,031.77	8,220.71		42.87	124.64		1,020.61	318.20	36,330.26
Des Moines.....	37,588.07	14,546.15		37.42	681.00	40.00	1,518.79	459.59	55,131.92
Dickinson.....	20,149.59	3,254.40			310.53	389.60	1,116.24	331.67	25,448.57
Dubuque.....	61,523.14	11,685.20					2,541.62	631.91	76,381.30
Emmet.....	16,577.07	3,088.00		11.07			430.37	125.14	20,232.25
Fayette.....	20,562.39	2,795.82			20.51	480.00	1,058.72	205.12	25,336.56
Floyd.....	25,580.70	6,731.05		27.80	186.07	776.13	893.55	207.05	34,054.21
Franklin.....	28,443.34	4,986.55		108.30			907.69	187.87	34,486.77
Freemont.....	20,634.05	4,986.55		77.00	202.00		1,017.13	280.23	30,004.46
Greene.....	25,142.41	4,729.60		2.25	120.40		910.78	294.55	31,820.05
Grundy.....	27,603.30	3,754.25	52.37	96.70	250.97	106.07	937.41	244.15	38,449.74
Hamilton.....	36,104.53	7,148.07		98	185.41		1,009.72	272.03	43,661.34

REPORT OF THE TREASURER OF STATE. [No. 4]

Hancock.....	19,976.33	2,950.40			190.65	358.00	645.91	191.70	24,313.08
Hardin.....	31,189.78	11,503.20		12.79	213.11	1,825.76	1,102.39	311.76	47,018.79
Harrison.....	17,807.77	9,725.21		4.30	331.40		1,097.41	300.43	28,025.52
Henry.....	21,807.27	11,503.20		50	115.51	250.10	1,027.89	288.62	41,149.88
Humboldt.....	21,672.60	7,308.00			310.53		1,116.24	181.81	30,757.04
Ia.....	19,894.08	6,059.20			53.05		608.14	187.72	27,240.58
Iowa.....	20,710.50	5,710.33		33.70	191.49	250.00	1,430.33	204.67	41,741.88
Jackson.....	33,893.41	7,875.98	18.14	34.53	116.46		1,087.02	331.67	41,049.88
Jasper.....	20,718.85	4,597.60		130.72	321.09	923.33	1,588.88	430.22	27,240.58
Jefferson.....	40,357.55	10,598.58		17.55	472.01	0.30	1,584.79	448.38	60,097.27
Johnson.....	33,503.52	3,524.07		14.48	179.87	1.10	900.49	251.65	38,007.62
Jones.....	45,011.88	0,938.00		10.81	265.33		1,588.88	430.22	55,610.68
Keokuk.....	20,152.80		23.74	41.06	399.07	485.48	1,210.63	382.81	27,240.58
Kossuth.....	33,174.02	3,524.07	45.33	37.58	279.12	20.00	1,208.56	300.33	38,938.49
Lee.....	41,145.81	5,085.60		4.10	204.85	40.00	1,210.63	341.40	45,623.79
Linn.....	40,414.52	4,597.60		55.47	784.61	2,211.62	1,628.44	713.10	57,275.63
Louis.....	19,992.30	11,477.23		227.45	1,200.81	1,817.07	2,429.51	743.10	38,007.62
Lucas.....	20,041.25	7,370.24		28.09	187.02	153.55	710.74	109.68	27,240.58
Lyon.....	20,041.25	7,370.24		43.68	86.50		70.71	201.41	30,245.30
Madison.....	27,093.38	0,560.08		20.27	380.25	3,524.73	842.77	211.06	38,007.62
Mahaska.....	34,313.73	11,176.06		60.24	254.05		1,118.70	330.80	45,117.20
Marion.....	30,398.77	8,050.99	100.86	28	277.53	316.43	1,507.81	400.84	38,007.62
Marshall.....	40,270.47	2,574.00	8.25	8.77	381.40	125.45	1,507.81	400.84	45,117.20
Mitchell.....	27,801.94	5,493.52		38.40	214.87		827.47	221.47	34,000.40
Monona.....	22,116.72	6,186.80	10.57	9.17	184.65		818.85	225.19	30,515.60
Monroe.....	22,435.47	5,866.27		54.91	175.24		649.63	181.70	30,515.60
Montgomery.....	20,082.28	4,359.17	36.63	25.07	335.29		937.59	239.76	27,240.58
Muscatine.....	25,158.58	7,448.10	0.62	25.07	353.83		1,389.94	376.94	35,235.56
O'Brien.....	25,783.11	5,513.62		8.47	445.11	1,711.49	1,389.94	376.94	35,235.56
Ocheco.....	20,220.11	2,109.60		6.45	20.42	99.44	828.40	230.82	22,240.58
Page.....	19,807.20	13,694.08	28.57	10.33	607.09		1,189.18	120.53	33,180.52
Palo Alto.....	43,812.43	9,882.52		66.85	117.31		62.48	159.53	55,084.19
Plymouth.....	28,516.28	8,836.60		10.72	335.29		350.73	55,727.09	35,727.09
Pocahontas.....	17,359.79	12,527.69	19.06	19.79	1,594.87	3,046.07	4,089.58	994.01	135,575.02
Polk.....	70,094.93	5,947.81	8.37	40	85.75		1,192.78	676.05	87,581.84
Pottawattamie.....	35,940.31	5,513.62			185.23		712.50	178.01	40,041.94
Poweshiek.....	25,071.68	3,050.75					957.40	255.81	33,375.73
Racine.....	43,812.43	9,882.52	2.80	74.27	862.40	30.00	957.40	255.81	49,297.47
Shelby.....	24,441.60	5,100.10		4.83	141.05	120.00	928.48	227.00	30,000.00
Sioux.....	45,435.47	8,445.51		38.06	120.56		1,217.11	350.77	53,014.10
Story.....	41,178.48	3,388.00	9.76	9.55	479.14		1,174.89	334.60	45,054.00
Tama.....	25,071.68	3,050.75		70.00	321.34	237.20	1,217.11	334.60	30,778.88
Taylor.....	23,412.33	5,717.28		21.37	178.24		804.77	232.31	31,180.52
Union.....	22,360.70	2,515.51		18.01	173.12	104.33	788.94	200.44	27,047.43
Van Buren.....	36,181.95	6,170.34		17.95	271.07		1,282.35	308.65	44,236.01
Wapello.....									

REPORT OF THE TREASURER OF STATE. [1902]

89

TABLE No. 101—CONTINUED.

COUNTIES.	STATE.					Orphans' Home	Feeble-Minded.	Deaf.	Blind.	Inane.	State University.	State College.	Total.
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Warren	29,066.09	9,317.88	16.83	1,139.76	3,094.71	24,999.25	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	45,032.08
Washington	37,100.04	6,374.11	16.83	1,139.76	3,094.71	24,999.25	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	55,158.71
Webster	31,000.45	14,641.20	16.83	1,139.76	3,094.71	24,999.25	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	55,158.71
Winnebago	24,715.79	4,913.20	16.83	1,139.76	3,094.71	24,999.25	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	55,158.71
Winchester	20,000.41	4,404.84	16.83	1,139.76	3,094.71	24,999.25	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	55,158.71
Woodbury	16,113.88	4,404.84	16.83	1,139.76	3,094.71	24,999.25	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	55,158.71
Worth	21,138.05	4,404.84	16.83	1,139.76	3,094.71	24,999.25	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	55,158.71
Wright	21,138.05	4,404.84	16.83	1,139.76	3,094.71	24,999.25	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	55,158.71
Total	31,148,880.84	17,077,778.06	1,139.76	3,094.71	24,999.25	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	1,012.10	4,078,158.11

II.—RECEIPTS OF TAXES FROM CORPORATIONS.

Table No. 102—Showing Receipts of Taxes from Iowa Insurance Companies for the Year 1900.

Collected by John Herriott, Treasurer of State.

Date of payment—1900.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS.	Rate.	TAX.
Feb. 27	Iowa State	Keokuk	\$ 209,117.40	1	\$ 2,091.17
March 30	Bankers Mutual Casualty	Des Moines	10,688.71	1	100.88
March 31	Anchor Mutual	Des Moines	60,476.21	1	604.76
March 31	National Life and Trust Co.	Des Moines	75,439.60	1	754.39
March 31	Merchants and Bankers Mutual	Des Moines	25,509.70	1	255.09
March 31	State	Des Moines	100,035.41	1	1,000.35
March 31	Des Moines	Des Moines	203,458.87	1	2,034.58
March 31	Des Moines Life Insurance Co.	Des Moines	24,550.20	1	245.50
March 31	Economic Life association	Clinton	12,479.74	1	124.79
March 31	Hawley's	Des Moines	178,145.16	1	1,781.45
March 31	Mutual Life association	Red Oak	2,806.27	1	28.06
March 31	Capital	Des Moines	90,040.53	1	900.40
March 31	Royal Mutual Life	Des Moines	96,973.14	1	969.73
March 31	Farmers	Cedar Rapids	163,331.20	1	1,633.33
March 31	Northwestern Life and Savings	Des Moines	145,954.07	1	1,459.54
March 31	Central Life Assurance Society of U. S.	Des Moines	32,445.72	1	324.45
March 31	Bankers Life	Des Moines	576,120.00	1	5,761.20
March 31	Atlas Mutual	Des Moines	27,172.27	1	271.72
April 2	Equitable Life Insurance Co. of Iowa	Des Moines	66,120.57	1	661.21
April 2	Mill Owners Mutual Fire	Des Moines	19,983.17	1	199.84
April 3	Iowa Mutual Tornado and Cyclone Co.	Des Moines	35,251.28	1	352.51
April 3	Fidelity	Des Moines	28,302.89	1	283.02
April 5	Des Moines Mutual Tornado and Cyclone Insurance association	Des Moines	31,639.76	1	316.39
April 5	Central Iowa Mutual Fire association	Fort Dodge	3,500.68	1	35.00
April 6	Bankers Mutual Casualty Co.	Des Moines	19,134.12	1	191.32
April 6	Mutual Windstorm Insurance association.	Des Moines	1,370.36	1	13.70
April 6	Mutual Hailstorm Insurance association.	Des Moines	4,247.24	1	42.47
April 6	Chicago Life association	Des Moines	23,630.64	1	239.31
April 7	Farmers State Mutual Hail Association of Emmet County, Iowa	Estherville	27,640.61	1	276.40
April 7	Town Mutual Dwelling House Ins. Ass'n	Des Moines	3,066.89	1	30.66
April 7	Cedar Rapids Mutual Insurance Ass'n	Cedar Rapids	1,149.01	1	11.49
April 9	Iowa Merchants Mutual	Sioux City	5,609.95	1	56.09
April 10	Security Fire	Davenport	29,495.00	1	294.95
April 11	American Life	Des Moines	2,268.40	1	22.68
April 12	Odd Fellows Annuity association	Des Moines	48,357.07	1	483.57
April 13	Iowa Home	Dubuque	8,234.98	1	82.34
April 14	American Mutual Fire	Des Moines	9,050.73	1	90.50
April 16	Dubuque Fire and Marine Insurance Co.	Dubuque	33,571.00	1	335.71
April 16	Modern Accident Club	Iowa City	7,734.75	1	77.34
April 23	Equity Wind Mill Mutual	Lisbon	6,910.21	1	69.10
April 23	United States Life association	Davenport	140.00	1	1.40
April 26	United States Mercantile Ins. Ass'n	Des Moines	2,571.30	1	25.71
April 26	Acme Life	Marshalltown	3,209.32	1	32.09
April 26	Bankers Accident	Des Moines	30,482.80	1	304.83
April 26	Register Life and Annuity	Davenport	21,075.26	1	210.75
April 26	Peoples Accident association	Des Moines	3,545.45	1	35.45
April 28	Laboring Men's Co-op. Life association.	Webster City	11,294.00	1	112.94
April 28	Merchants Life association	Burlington	46,070.39	1	460.70
April 30	Federal Life association	Davenport	29,739.79	1	297.39
April 30	Midland Life association	Fort Dodge	14,507.61	1	145.07
May 2	Merchants Tornado Mutual	Des Moines	16,114.45	1	161.14
May 2	Southwestern Mutual Life	Marshalltown	91,394.30	1	913.95
May 5	Mutual Aid Society German Lutheran Synod of Iowa, and other states.	Iowa City	4,854.00	1	42.54
Total			82,742,704.76		427,426.91

Table No. 103—Showing Receipts of taxes from Iowa Insurance Companies for the year 1901.

Collected by G. S. Gilbertson, Treasurer of State.

Date of payment—1901.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS	TAX.
			Rate.	
Jan. 8	Farmers	Cedar Rapids.	\$ 138,615 61	\$ 1,386 15
Jan. 10	Des Moines	Des Moines	127,334 67	1,273 35
Jan. 12	Hawkeye	Des Moines	161,205 94	1,612 05
Jan. 15	Capital	Des Moines	85,287 71	857 87
Jan. 16	Security Fire	Iaenport.	17,661 80	176 61
Jan. 17	State	Des Moines	76,314 02	763 15
Jan. 18	Merchants and Bankers Mutual Fire	Des Moines	10,495 92	104 99
Jan. 19	Merchants Life association	Burlington	31,384 79	313 84
Jan. 21	Mill Owners Mutual Fire	Des Moines	38,207 75	382 08
Jan. 21	Des Moines Mutual Hail association	Des Moines	14,335 02	143 35
Jan. 26	Dubuque Fire and Marine	Des Moines	34,460 00	344 60
Jan. 28	Fidelity	Des Moines	20,740 06	207 40
Jan. 29	Dairy Mutual	Lisbon, Ia.	10,193 03	101 93
Feb. 1	Atlas Mutual	Des Moines	27,629 31	276 29
Feb. 2	Register Life Annuity	Davenport	21,078 42	210 78
Feb. 6	Century	Des Moines	17,670 03	176 70
Feb. 13	Iowa Home	Dubuque	10,227 05	102 27
Feb. 16	Iowa Life	Sioux City	5,520 05	55 20
Feb. 20	Northwestern Life and Savings	Des Moines	107,872 53	1,078 73
Feb. 21	Central Iowa Mutual Fire Association	Fort Dodge	5,857 87	58 58
Feb. 23	Farmers State Mutual Hail Association	Estherville	29,416 77	294 16
Feb. 23	Mutual Windstorm Insurance Ass'n	Des Moines	102 60	1 03
Feb. 25	Iowa Mutual Tornado, Cyclone and Windstorm Insurance association	Des Moines	30,307 49	303 07
Feb. 25	Equity Windmill Mutual Ins. Ass'n	Lisbon	3,047 41	30 47
Feb. 25	Mutual Hailstorm Ins. Ass'n. of Iowa	Des Moines	6,555 37	65 55
Feb. 25	Property Mutual Insurance Ass'n	Waterloo	1,501 02	15 01
Feb. 25	Town Mutual Dwelling House Ins. Ass'n	Des Moines	19,435 47	194 35
Feb. 25	Union Mutual Fire and Lightning Insurance association	Emmetsburg	9,237 68	92 37
Feb. 26	Farmers Mutual Hail Insurance Ass'n	Des Moines	39,425 33	394 25
Feb. 26	Chicago	Des Moines	3,709 58	37 09
Feb. 26	Des Moines Life	Des Moines	83,015 50	830 16
Feb. 26	Merchants Tornado Mutual	Des Moines	6,981 20	69 81
Feb. 26	Southwestern Iowa Mutual Hail Ass'n	Council Bluffs	1,279 31	12 79
Feb. 26	Western Mutual Fire and Lightning Insurance association	Des Moines	1,920 34	19 26
Feb. 27	Mutual Fire and Tornado association	Alinsworth	1,553 81	15 54
Feb. 27	Annuity Life Association	Des Moines	61 05	61 05
Feb. 27	Iowa Mutual Assessment Fire	De Witt	1,413 87	14 14
Feb. 27	Mutual Life Association of Iowa	Red Oak	8,110 31	81 10
Feb. 28	Cedar Rapids Mutual Insurance Ass'n	Cedar Rapids	175 05	1 76
Feb. 28	Equitable Life Insurance Co. of Iowa	Des Moines	77,072 59	770 73
Feb. 28	Iowa Merchants Mutual Insurance Co.	Sioux City	3,797 09	37 97
Feb. 28	Northern Iowa Mutual	Lisbon	11,927 37	119 28
March 1	Dairy Mutual	Lisbon	2,310 70	23 10
March 1	Machinery Mutual Fire Insurance Ass'n	Waterloo	9,124 86	91 25
March 1	Retail Merchants Mutual Fire Ins. Ass'n	Des Moines	28,100 38	281 00
March 4	Iowa Mercantile Mutual Fire	Spencer	14,495 60	144 97
March 6	Iowa State	Keokuk	152,785 32	1,527 85
March 9	Acme Life	Marshalltown	32 15	32 15
March 9	American Life	Des Moines	11,902 50	119 02
March 9	Grain Shippers Mutual Fire Ass'n	Ida Grove	9,063 48	90 63
March 9	Laboring Aid Society of the Ger. Luth.	Sioux City	11,927 37	119 28
March 11	Bankers Life association	Des Moines	506,773 18	5,067 73
March 18	Imperial Accident association	Des Moines	3,020 51	30 27
March 21	Bankers Accident Insurance association	Des Moines	18,774 93	187 75
March 23	Farmers Life association	Des Moines	18,774 93	187 75
March 23	Modern Accident club	Iowa City	16,181 90	161 85
March 28	Central Life Assurance Society of U. S.	Des Moines	41,780 50	417 86
March 29	Mutual Life and Trust	Des Moines	12,252 28	122 52
April 1	Protective Accident association	Cedar Falls	1,720 25	17 20
April 6	Mutual Aid Society of the Ger. Luth.	Waverly	4,903 11	49 03
April 8	World Mutual Life association	Des Moines	4,934 10	49 34
April 11	National Life and Trust company	Des Moines	223,752 07	2,237 52

TABLE No. 103—CONTINUED.

Date of payment—1901.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS	TAX.
			Rate.	
April 17	Northwestern Life and Savings	Des Moines	\$ 231,920.00	\$ 2,319.20
April 26	Royal Union Mutual Life	Des Moines	70,781 08	707 84
May 14	National Masonic Accident association	Des Moines	48,877 49	488 77
June 21	Anchor Mutual Fire	Des Moines	60,579 57	605 79
June 21	American Mutual Fire	Des Moines	17,457 84	174 68
Total.			\$2,770,097.54	\$27,709.27

Table No. 104—Showing Receipts of Taxes from Stipulated Premium and Assessment Associations for the Year 1900.

Collected by John Herriott, Treasurer of State.

Date of payment—1900.	NAME OF ASSOCIATION.	HEADQUARTERS.	PREMIUMS, less paid and returned.	TAX.
			Rate.	
Feb. 14	Triple Link Life	Chicago, Ill.	\$ 183 40	\$ 1.83
Feb. 14	Railway Officials and Employers Ass'n	Indianapolis, Ind.	7,502 10	75 02
Feb. 21	Minnesota Canadian Relief association	Red Wing, Minn.	3,275 05	32 76
Feb. 23	Woodmen Accident association	Lincoln, Neb	1,215 31	12 16
Mar. 10	Scandiaavian Mutual Aid association	Minneapolis, Minn	8,429 24	84 29
Mar. 12	Metropolitan Accident association	Galesburg, Ill.	12,025 87	120 26
Mar. 12	Knights Templar and Masonic Mutual Aid association	Chicago, Ill.	10,631 15	106 31
Mar. 15	Brotherhood Accident company	Cincinnati, Ohio.	1,914 52	19 15
Mar. 30	Knights Templar and Masonic Life Indemnity company	Boston, Mass.	378 84	3 79
Mar. 31	Knights of the Globe Mut. Benefit Ass'n	Chicago, Ill.	5,115 42	51 15
April 10	Massons Fraternal Accident Ass'n of Am	Freeport, Ill.	240 90	2 55
May 21	Chicago Guaranty Fund Life Society	Westfield, Mass.	2,212 25	22 12
		Chicago, Ill.	641 03	6 42
Total			\$ 54,655 07	\$ 546 56

Table No. 105—Showing Receipts of taxes from United States Insurance Companies for 1900.

Collected by John Herriott, Treasurer of State.

Date of payment —1900.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS	TAX.
			Rate.	
an. 19	Phoenix	Hartford, Conn.	\$ 50,143.40 2 1/2	\$ 1,493.59
an. 20	American Central	St. Louis, Mo.	14,749.59 2 1/2	368.73
an. 21	Buffalo Commercial	Buffalo, N. Y.	1,159.49 2 1/2	28.99
an. 22	Edie Fire	Buffalo, N. Y.	3,655.22 2 1/2	91.38
an. 23	Northwestern National	Milwaukee, Wis.	75,561.81 2 1/2	1,889.05
an. 24	Hartford Fire	Hartford, Conn.	119,413.57 2 1/2	2,985.34
an. 25	Farmers Fire	Yonkers, N. Y.	15,579.02 2 1/2	394.42
an. 26	Etina Fire	Hartford, Conn.	75,593.15 2 1/2	1,889.84
an. 27	Newark Fire	Newark, N. J.	3,707.86 2 1/2	92.20
an. 28	German American	New York, N. Y.	2,084.98 2 1/2	67.11
an. 29	New Jersey Plate Glass	New York, N. Y.	51,020.10 2 1/2	1,208.15
an. 30	German Alliance	New York, N. Y.	4,899.25 2 1/2	107.48
an. 31	Providential Life and Trust company	Philadelphia, Pa.	17,013.82 2 1/2	440.35
an. 32	Fidelity and Deposit company	Baltimore, Md.	10,721.61 2 1/2	268.90
an. 33	New York Life	New York	620,078.49 2 1/2	15,501.09
an. 34	American	Newark, N. J.	28,050.00 2 1/2	701.47
an. 35	Buffalo German	Buffalo, N. Y.	8,255.61 2 1/2	206.39
an. 36	Firemans Fund	San Francisco, Cal.	14,307.01 2 1/2	359.18
an. 37	Greenwich	New York, N. Y.	3,838.50 2 1/2	95.96
an. 38	Lumbermens	Philadelphia, Pa.	3,789.92 2 1/2	94.75
an. 39	Traders	Chicago, Ill.	18,670.15 2 1/2	466.68
an. 40	United States Casualty	New York, N. Y.	2,008.10 2 1/2	50.21
an. 41	Westchester Fire	New York, N. Y.	29,789.62 2 1/2	744.74
an. 42	Delaware	Philadelphia, Pa.	12,420.00 2 1/2	310.50
an. 43	Milwaukee Mechanics	Milwaukee, Wis.	28,656.72 2 1/2	716.42
an. 44	Citizens	Pittsburg, Pa.	5,710.08 2 1/2	142.00
an. 45	Greenwich	New York, N. Y.	10,000.00 2 1/2	250.00
an. 46	Concordia Life	Milwaukee, Wis.	38,007.82 2 1/2	950.20
an. 47	German	Freeport, Ill.	180,885.15 2 1/2	4,747.13
an. 48	Travelers Life	Hartford, Conn.	10,795.00 2 1/2	269.87
an. 49	Travelers Accident	Hartford, Conn.	40,029.75 2 1/2	1,152.32
an. 50	Agricultural	Watertown, N. Y.	8,250.00 2 1/2	206.48
an. 51	Pennsylvania Fire	Philadelphia, Pa.	33,836.00 2 1/2	850.95
an. 52	Franklin Fire	Philadelphia, Pa.	8,360.54 2 1/2	209.91
an. 53	Union Fire	Philadelphia, Pa.	4,729.40 2 1/2	118.24
an. 54	Western Underwriters association	Chicago, Ill.	14,791.18 2 1/2	369.78
an. 55	Hartford Steam Boiler Insp. and Ins. Co.	Hartford, Conn.	13,650.56 2 1/2	341.91
an. 56	Polician Assurance	New York, N. Y.	446.36 2 1/2	11.16
an. 57	Reliance	Philadelphia, Pa.	11,940.79 2 1/2	298.51
an. 58	Detroit Fire and Marine	Detroit, Mich.	5,628.95 2 1/2	141.95
an. 59	Home	New York, N. Y.	88,306.71 2 1/2	2,207.67
an. 60	Security	Milwaukee, Wis.	785,828.77 2 1/2	19,045.72
an. 61	Eagle Fire	New Haven, Conn.	13,390.35 2 1/2	334.70
an. 62	Glens Falls	New York, N. Y.	4,089.72 2 1/2	102.74
an. 63	Merchants	Glens Falls, N. Y.	55,920.01 2 1/2	1,400.00
an. 64	Rochester German	Newark, N. J.	13,743.17 2 1/2	343.55
an. 65	Fire association	Rochester, N. Y.	8,690.48 2 1/2	217.47
an. 66	United States Life	Philadelphia, Pa.	39,761.00 2 1/2	994.04
an. 67	Metropolitan Plate Glass	New York, N. Y.	21,010.00 2 1/2	547.92
an. 68	Home Life	New York, N. Y.	2,559.22 2 1/2	63.98
an. 69	Mechanics	New York, N. Y.	13,417.60 2 1/2	338.29
an. 70	Merchants	Philadelphia, Pa.	0,257.91 2 1/2	15.05
an. 71	St. Paul Fire and Marine	Providence, R. I.	684.14 2 1/2	24.50
an. 72	Michigan Fire and Marine	St. Paul, Minn.	44,884.20 2 1/2	1,122.22
an. 73	Providence Washington	Detroit, Mich.	3,493.72 2 1/2	102.11
an. 74	American Fire	Providence, R. I.	10,075.72 2 1/2	401.80
an. 75	Etina Life	New York, N. Y.	3,909.88 2 1/2	99.25
an. 76	United Fire	Hartford, Conn.	2,029.48 2 1/2	51.44
an. 77	Alliance Hall and Cyclone Mutual	Hartford, Conn.	10,365.48 2 1/2	409.14
an. 78	German Fire	Baltimore, Md.	231.54 2 1/2	5.86
an. 79	United States Fire	Austin, Minn.	8,863.32 2 1/2	222.88
an. 80	Orient	Pittsburg, Pa.	3,177.90 2 1/2	79.44
an. 81	Continental	New York, N. Y.	4,566.12 2 1/2	114.15
an. 82	New Hampshire Fire	Hartford, Conn.	15,714.00 2 1/2	392.80
an. 83		New York, N. Y.	108,307.00 2 1/2	4,652.68
an. 84		Manchester, N. H.	31,317.23 2 1/2	782.93

TABLE No. 105—CONTINUED.

Date of payment —1900.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS	TAX.
			Rate.	
Feb. 1	Spring Garden	Philadelphia, Pa.	\$ 12,549.66 2 1/2	\$ 316.17
Feb. 2	Milwaukee Fire	Milwaukee, Wis.	3,402.50 2 1/2	85.06
Feb. 3	Firemen's	Newark, N. J.	12,228.53 2 1/2	308.71
Feb. 4	Springfield Fire Marine Ins. Co.	Springfield, Mass.	50,350.52 2 1/2	1,258.04
Feb. 5	Equitable Fire Marine Ins. Co.	Providence, R. I.	4,340.57 2 1/2	109.44
Feb. 6	Union Casualty and Surety	St. Louis, Mo.	3,194.09 2 1/2	79.87
Feb. 7	Germania Fire	New York, N. Y.	16,074.04 2 1/2	401.85
Feb. 8	Mercantile Fire and Marine	Boston, Mass.	7,383.41 2 1/2	185.58
Feb. 9	Continental Assurance Co. of N. A.	Hammond, Ind.	6,731.21 2 1/2	168.28
Feb. 10	National Standard	New York, N. Y.	2,779.24 2 1/2	69.48
Feb. 11	Provident Sav. Life Assurance Soc.	New York, N. Y.	25,350.48 2 1/2	633.01
Feb. 12	Germania Fire	New York, N. Y.	2,003.81 2 1/2	50.09
Feb. 13	International	New York, N. Y.	2,658.07 2 1/2	66.45
Feb. 14	United States Fire and Guaranty	Baltimore, Md.	14,649.24 2 1/2	361.23
Feb. 15	American Bond and Trust Co.	Baltimore, Md.	2,003.81 2 1/2	50.09
Feb. 16	Maryland Casualty Co.	Baltimore, Md.	4,777.20 2 1/2	119.43
Feb. 17	American	Boston, Mass.	3,017.00 2 1/2	75.42
Feb. 18	Mutual Benefit Life	Newark, N. J.	142,733.53 2 1/2	3,569.84
Feb. 19	Niagara Fire	New York, N. Y.	49,703.00 2 1/2	1,234.69
Feb. 20	Colonial Assurance	New York, N. Y.	1,819.00 2 1/2	45.50
Feb. 21	Insurance Co. of North America	Philadelphia, Pa.	67,558.78 2 1/2	1,688.07
Feb. 22	Hanover Fire	New York, N. Y.	25,042.00 2 1/2	640.77
Feb. 23	Lloyd's Plate Glass	New York, N. Y.	4,813.80 2 1/2	120.85
Feb. 24	Manhattan Fire	New York, N. Y.	3,807.16 2 1/2	96.68
Feb. 25	Williamsburg City Fire	New York, N. Y.	11,608.79 2 1/2	276.72
Feb. 26	National Fire	Hartford, Conn.	68,707.00 2 1/2	1,717.67
Feb. 27	Fidelity and Casualty	New York, N. Y.	9,561.76 2 1/2	239.04
Feb. 28	Reading Fire	Reading, Pa.	4,544.60 2 1/2	113.62
Feb. 29	New York Plate Glass	New York, N. Y.	2,202.92 2 1/2	57.27
Feb. 30	State Mutual Hall	Winnebago City, Minn.	6,401.85 2 1/2	160.65
Feb. 31	Security Mutual Life	Binghamton, N. Y.	1,179.21 2 1/2	29.48
Feb. 32	Phoenix	Brooklyn, N. Y.	66,014.11 2 1/2	1,650.85
Feb. 33	Connecticut Fire	Hartford, Conn.	55,588.13 2 1/2	1,404.70
Feb. 34	American Surety	New York, N. Y.	79,325.60 2 1/2	1,982.66
Feb. 35	Penn Mutual Life	Philadelphia, Pa.	106,691.49 2 1/2	2,667.34
Feb. 36	Massachusetts Mutual Life	Springfield, Mass.	29,101.49 2 1/2	727.54
Feb. 37	Union Mutual Life	Portland, Me.	25,042.00 2 1/2	640.77
Feb. 38	American Fire	Philadelphia, Pa.	22,012.08 2 1/2	550.32
Feb. 39	National Life	Montpelier, Vt.	37,230.34 2 1/2	930.91
Feb. 40	Metropolitan Life	New York, N. Y.	121,539.88 2 1/2	3,038.16
Feb. 41	Michigan Mutual Life	Detroit, Mich.	49,495.12 2 1/2	1,248.88
Feb. 42	Pacific Fire	New York, N. Y.	14,787.17 2 1/2	369.68
Feb. 43	Victoria	New York, N. Y.	1,240.69 2 1/2	31.02
Feb. 44	Manhattan Life	New York, N. Y.	12,380.74 2 1/2	309.74
Feb. 45	Preferred Accident	New York, N. Y.	3,652.00 2 1/2	91.30
Feb. 46	Prudential Ins. Co. of America	Newark, N. J.	50,388.34 2 1/2	1,248.71
Feb. 47	Union Central Life	Cincinnati, Ohio	63,113.02 2 1/2	1,581.83
Feb. 48	Fidelity Mutual Life	Philadelphia, Pa.	23,020.22 2 1/2	575.51
Feb. 49	Phoenix Mutual Life	Hartford, Conn.	23,870.73 2 1/2	597.77
Feb. 50	Mutual Life	New York, N. Y.	511,130.84 2 1/2	12,778.42
Feb. 51	Washington Life	New York, N. Y.	28,162.80 2 1/2	704.67
Feb. 52	Rockford	Rockford, Ill.	10,150.47 2 1/2	248.81
March 1	Minnesota Farmers' Hall	Minneapolis, Minn.	9,513.00 2 1/2	237.82
March 2	Connecticut Mutual Life	Hartford, Conn.	91,222.48 2 1/2	2,285.58
March 3	Standard Life and Accident	Detroit, Mich.	22,547.80 2 1/2	1,015.05
March 4	Hartford Life	Hartford, Conn.	38,528.18 2 1/2	963.20
March 5	Illinois Life	Chicago, Ill.	63,113.02 2 1/2	1,581.83
March 6	National Surety	New York, N. Y.	2,113.25 2 1/2	52.90
March 7	Wisconsin Fire	Milwaukee, Wis.	6,510.77 2 1/2	162.77
March 8	Fidelity Fire	Baltimore, Md.	1,320.24 2 1/2	33.01
March 9	Firemen's	Baltimore, Md.	1,750.84 2 1/2	43.99
March 10	City Trust Safe Deposit and Sur. Co.	Philadelphia, Pa.	280.37 2 1/2	6.66
March 11	Grand Fire and Marine	Philadelphia, Pa.	16,066.01 2 1/2	414.05
March 12	Pacific Mutual Life	San Francisco, Cal.	17,500.00 2 1/2	439.00
March 13	American Union Life	New York, N. Y.	1,678.29 2 1/2	41.66
March 14	Security Trust and Life	New York, N. Y.	3,288.36 2 1/2	82.21
March 15	Bankers Life	London, N. Y.	2,074.81 2 1/2	51.73
March 16	Equitable Life Assurance Society	New York, N. Y.	273,249.36 2 1/2	6,931.93
Total			\$ 4,405,611.40	\$ 116,050.92

Table No. 106—Showing Receipts of Taxes from United States Insurance Companies for 1901.

Collected by G. S. Gilbertson, Treasurer of State.

Date of payment—1901.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS.	TAX.
			Rate	
Jan. 10	Metropolitan Plate Glass.....	New York, N. Y.	\$ 2,085.31	\$ 74.63
Jan. 20	American Central.....	St. Louis, Mo.	15,930.78	3,576
Jan. 21	New York Life.....	Hartford, Conn.	12,859.55	3,040.48
Jan. 22	Hartford Fire.....	New York, N. Y.	683,449.07	17,026.17
Jan. 23	Buffalo Commercial.....	Buffalo, N. Y.	1,749.48	4.66
Jan. 24	Buffalo German.....	Buffalo, N. Y.	9,520.19	238.00
Jan. 25	Milwaukee Mechanics.....	Milwaukee, Wis.	29,250.39	731.26
Jan. 26	Northwestern National.....	Milwaukee, Wis.	72.45	1,810.89
Jan. 27	State Mutual Hall.....	Winnebago Co., Minn.	5,775.15	144.38
Jan. 28	Germania Fire.....	Freeport, Ill.	186,310.86	4,732.77
Jan. 29	Franklin Fire.....	Philadelphia, Pa.	9,017.22	225.41
Jan. 30	Spring Garden.....	Philadelphia, Pa.	30,471.74	760.41
Jan. 31	Travelers (accident).....	Hartford, Conn.	52,627.10	1,315.68
Jan. 32	Travelers Life.....	Hartford, Conn.	11,660.63	299.00
Jan. 33	Fidelity Mutual Life.....	Philadelphia, Pa.	24,010.31	600.41
Jan. 34	Lumbermen's.....	Philadelphia, Pa.	5,551.46	138.79
Jan. 35	Western Underwriters association.....	Chicago, Ill.	10,037.55	430.94
Jan. 36	Acina Indemnity.....	Hartford, Conn.	98.00	2.45
Jan. 37	American Bonding and Trust.....	Baltimore, Md.	6,646.61	167.17
Jan. 38	Citizens.....	Pittsburg, Pa.	5,884.69	147.12
Jan. 39	Greenwich.....	New York, N. Y.	19,303.61	483.59
Jan. 40	Farmers Fire.....	York, Pa.	16,500.88	412.52
Jan. 41	Lawyers Surety.....	New York, N. Y.	10.00	.25
Jan. 42	Newark Fire.....	Newark, N. J.	4,372.46	109.36
Jan. 43	New Hampshire Fire.....	Manchester, N. H.	30,699.60	767.49
Jan. 44	Traders.....	Chicago, Ill.	15,411.27	375.03
Jan. 45	Firemen's.....	Newark, N. J.	10,658.66	266.47
Jan. 46	Hartford Steam Boiler Inspection and Insurance company.....	Hartford, Conn.	14,765.20	369.13
Jan. 47	Milwaukee Fire.....	Milwaukee, Wis.	9,000.60	220.24
Jan. 48	Etna Fire.....	Hartford, Conn.	76,793.80	1,919.20
Jan. 49	Agricultural.....	Watertown, N. Y.	11,051.00	270.27
Jan. 50	Home.....	New York, N. Y.	2,000.00	50.00
Jan. 51	American.....	Newark, N. J.	49,473.61	1,011.84
Jan. 52	Equitable Fire and Marine.....	Providence, R. I.	5,769.76	144.02
Jan. 53	Pelican.....	New York, N. Y.	10,648.05	266.20
Jan. 54	Reliance.....	Philadelphia, Pa.	2,884.67	72.67
Jan. 55	United States Casualty.....	Philadelphia, Pa.	14,290.43	357.46
Jan. 56	D-laware.....	Detroit, Mich.	5,267.33	158.02
Jan. 57	Detroit Fire and Marine.....	St. Paul, Minn.	42,705.79	1,059.28
Jan. 58	St. Paul Fire and Marine.....	Liverne, Minn.	4,984.55	123.20
Jan. 59	Western Mutual Hall and Cyclone.....	New York, N. Y.	57,660.97	1,426.52
Jan. 60	German Alliance.....	Newark, N. J.	5,977.72	148.94
Jan. 61	Fire association.....	Philadelphia, Pa.	47,107.21	1,179.05
Feb. 1	Co. al Assurance.....	New York, N. Y.	1,072.84	26.81
Feb. 2	New Jersey Plate Glass company.....	Newark, N. J.	3,630.21	90.99
Feb. 3	Pacific Fire.....	New York, N. Y.	13,290.43	327.99
Feb. 4	Pennsylvania Fire.....	Philadelphia, Pa.	28,648.00	710.23
Feb. 5	Union.....	Philadelphia, Pa.	5,051.22	124.78
Feb. 6	Fidelity and Deposit.....	Baltimore, Md.	2,314.24	57.86
Feb. 7	Insurance Co. of North America.....	Philadelphia, Pa.	66,088.13	1,652.20
Feb. 8	Merchants.....	Newark, N. J.	12,208.12	306.71
Feb. 9	Michigan Fire and Marine.....	Detroit, Mich.	3.54	169.04
Feb. 10	National Surety.....	New York, N. Y.	1,274.95	31.87
Feb. 11	New York Plate Glass company.....	Hartford, Conn.	5,123.69	127.09
Feb. 12	Phoenix.....	Brooklyn, N. Y.	69,397.35	1,734.68
Feb. 13	Scrubbe.....	New Haven, Conn.	16,948.06	423.70
Feb. 14	Alliance Hall and Cyclone.....	Austin, Minn.	5,086.91	127.01
Feb. 15	American Fire.....	New York, N. Y.	5,747.56	143.69
Feb. 16	Eagle Fire.....	New York, N. Y.	6,057.19	151.44
Feb. 17	International.....	New York, N. Y.	974.74	24.37
Feb. 18	Marland Casualty.....	Baltimore, Md.	6,117.21	152.93
Feb. 19	Mechanica.....	Philadelphia, Pa.	6,138.14	153.45

TABLE No. 106—CONTINUED.

Date of payment—1901.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS.	TAX.
			Rate.	
Feb. 4	Mercantile Fire and Marine.....	Boston, Mass.	\$ 3,183.18	\$ 79.38
Feb. 4	National Fire.....	Hartford, Conn.	68,664.62	1,710.37
Feb. 4	Rochester German.....	Rochester, N. Y.	9,805.91	245.15
Feb. 4	United States Fire.....	New York, N. Y.	4,881.02	120.61
Feb. 4	Westchester Fire.....	New York, N. Y.	12,266.81	306.01
Feb. 4	Continental.....	New York, N. Y.	182,770.61	4,569.27
Feb. 4	Germania Fire.....	New York, N. Y.	28,853.51	721.00
Feb. 4	Germania Life.....	New York, N. Y.	21,221.31	529.29
Feb. 4	Hanover Life.....	New York, N. Y.	50,844.22	990.21
Feb. 4	Lloyd's Plate Glass.....	New York, N. Y.	14,866.12	369.12
Feb. 4	Mutual Benefit Life.....	Newark, N. J.	151,008.21	3,872.46
Feb. 4	United States Life.....	New York, N. Y.	21,249.86	531.25
Feb. 4	American.....	Boston, Mass.	1,361.98	34.04
Feb. 6	Providence Washington.....	Providence, R. I.	15,373.34	384.01
Feb. 7	City Trust, Safe Deposit and Surety.....	Philadelphia, Pa.	55,110.23	1,378.78
Feb. 7	German Fire.....	Pittsburg, Pa.	3,446.10	86.00
Feb. 7	Glens Falls.....	Glens Falls, N. Y.	21,851.32	546.28
Feb. 7	National Standard.....	New York, N. Y.	2,354.81	58.87
Feb. 7	Niagara Fire.....	New York, N. Y.	79,022.22	1,968.05
Feb. 7	Springfield Fire and Marine.....	Springfield, Mass.	58,883.17	1,470.00
Feb. 7	Acta Life (accident).....	Hartford, Conn.	121,691.53	3,042.34
Feb. 7	Etna Life.....	Hartford, Conn.	35,129.67	874.24
Feb. 7	Erie Fire.....	Buffalo, N. Y.	2,407.72	60.10
Feb. 8	Fireman's Fund.....	San Francisco, Cal.	18,018.76	455.97
Feb. 8	Girard Fire and Marine.....	Philadelphia, Pa.	15,900.26	397.73
Feb. 8	Massachusetts Mutual Life.....	Springfield, Mass.	31,321.75	781.09
Feb. 8	Minnesota Farmers Life.....	Minneapolis, Minn.	8,872.00	221.80
Feb. 8	Provident Life and Trust.....	Philadelphia, Pa.	22,066.31	551.66
Feb. 11	American Fire.....	Philadelphia, Pa.	20,176.42	504.41
Feb. 11	American Surety.....	New York, N. Y.	5,195.62	129.88
Feb. 11	Citizens.....	New York, N. Y.	2,612.27	65.03
Feb. 11	Manhattan Life.....	New York, N. Y.	11,537.76	288.44
Feb. 11	Phoenix Mutual Life.....	Hartford, Conn.	36,864.61	921.61
Feb. 11	Reading Fire.....	Reading, Pa.	6,676.61	174.02
Feb. 11	Union Casualty and Surety.....	St. Louis, Mo.	1,548.70	38.72
Feb. 11	United States Fidelity and Guaranty.....	Baltimore, Md.	13,919.17	347.68
Feb. 11	Williamsburg City Fire.....	New York, N. Y.	9,513.50	237.84
Feb. 11	Connecticut Fire.....	Hartford, Conn.	50,122.20	1,260.56
Feb. 11	Metropolitan Life.....	New York, N. Y.	151,741.00	3,781.74
Feb. 13	Firemen's.....	Baltimore, Md.	2,949.01	73.48
Feb. 13	Provident Saving Life Assurance society.....	New York, N. Y.	25,452.21	636.31
Feb. 16	National Life.....	Chicago, Ill.	13,315.42	338.89
Feb. 16	Michigan Mutual Life.....	Detroit, Mich.	49,630.58	1,210.01
Feb. 16	Frederick's.....	New York, N. Y.	14,265.51	355.11
Feb. 16	Union Mutual Life.....	Portland, Maine.	14,265.51	355.11
Feb. 16	Manhattan Fire.....	New York, N. Y.	10,033.09	250.83
Feb. 16	Hartford Life.....	Hartford, Conn.	35,129.67	874.24
Feb. 23	Pacific Mutual Life.....	San Francisco, Cal.	17,406.81	436.08
Feb. 23	United Fire.....	Baltimore, Md.	3,319.41	82.99
Feb. 23	Washington Life.....	New York, N. Y.	15,541.86	389.64
Feb. 23	Penn Mutual Life.....	Philadelphia, Pa.	128,077.04	3,200.48
Feb. 23	Prudential.....	Newark, N. J.	79,061.08	1,999.03
Feb. 23	Continental Casualty company.....	New York, N. Y.	8,311.39	207.78
Feb. 23	National Life.....	Montpelier, Vt.	43,992.21	1,099.81
Feb. 23	Bankers Life.....	Lincoln, Neb.	8,745.16	218.63
Feb. 23	Illinois Life.....	Chicago, Ill.	3,915.42	98.39
Feb. 23	New Amsterdam Casualty.....	New York, N. Y.	1,212.81	30.30
Feb. 23	Union Central Life.....	Cincinnati, Ohio.	67,707.14	1,694.18
March 4	Mutual.....	New York, N. Y.	566,435.48	14,010.80
March 4	Home Life.....	New York, N. Y.	15,661.86	393.64
March 4	Northwestern Mutual Life.....	Milwaukee, Wis.	85,732.98	2,113.43
March 4	Standard Life and Accident.....	Detroit, Mich.	18,160.39	453.09
March 4	Concordia Fire.....	Milwaukee, Wis.	21,514.21	537.09
March 4	Connecticut Mutual Life.....	Hartford, Conn.	80,075.21	2,014.38
March 4	Security Trust and Life.....	Philadelphia, Pa.	81,811.31	2,054.38
April 24	Equitable Life Assurance society.....	New York, N. Y.	261,775.02	6,548.58
April 24	Security Mutual Life.....	Binghamton, N. Y.	1,268.18	32.45
Total.....			\$4,871,073.86	\$ 145,742.22

Table No. 107—Showing Receipts of Taxes from Foreign Insurance Companies for the Year 1900.

Collected by John Herriott, Treasurer of State.

DATE OF PAY- MENT—1900.	NAME OF COMPANY.	HEADQUARTERS.	BRANCH OFFICE.	PREMIUMS.	Rate.	TAX.
January 24	Atlas Assurance company.....	London, Eng.....	Chicago, Ill.....	\$ 9,131.51	3%	\$ 319.60
January 27	London Guarantee and Accident.....	London, Eng.....	Chicago, Ill.....	13,815.24	3%	483.53
January 29	Northern Assurance.....	London, Eng.....	Chicago, Ill.....	23,295.30	3%	815.33
February 1	Norwich Union.....	Norwich, Eng.....	New York, N. Y.....	24,988.98	3%	864.11
February 3	Phoenix Assurance.....	London, Eng.....	New York, N. Y.....	15,377.25	3%	518.20
February 5	Western Assurance.....	Toronto, Canada.....	Milwaukee, Wis.....	20,247.59	3%	715.67
February 5	British American Assurance.....	Toronto, Canada.....	Milwaukee, Wis.....	13,759.70	3%	481.51
February 5	London American Corporation.....	London, Eng.....	New York, N. Y.....	12,501.30	3%	437.65
February 8	Guarantee company of North America.....	Montreal, Canada.....	.....	1,027.09	3%	35.95
February 10	Queen.....	New York, N. Y.....	Chicago, Ill.....	13,891.61	3%	480.31
February 14	National Assurance.....	Ireland.....	Hartford, Conn.....	18,425.30	3%	644.89
February 14	The Thuringia.....	Erfurt, Germany.....	New York, N. Y.....	7,995.34	3%	276.69
February 16	Employers Liability Assurance corporation.....	Boston, Mass.....	.....	7,327.99	3%	256.47
February 19	New Amsterdam Casualty company.....	London, Eng.....	New York, N. Y.....	439.25	3%	15.37
February 27	Victoria Fire.....	New York, N. Y.....	New York, N. Y.....	1,474.13	3%	51.52
February 27	Madgeburg Fire.....	Madgeburg, Germany.....	New York, N. Y.....	5,047.34	3%	176.16
February 27	Prussian National.....	Stettin, Germany.....	New York, N. Y.....	13,858.77	3%	485.46
February 27	Commercial Union.....	London, Eng.....	New York, N. Y.....	28,420.35	3%	934.71
February 27	Lancashire.....	Manchester, Eng.....	Chicago, Ill.....	44,621.09	3%	1,561.64
February 27	Royal.....	London, Eng.....	Chicago, Ill.....	20,078.25	3%	1,038.74
February 27	North British and Mercantile.....	London, Eng.....	New York, N. Y.....	49,896.48	3%	1,746.38
February 27	Scottish British and National.....	Edinburg, Scotland.....	Hartford, Conn.....	24,142.01	3%	844.97
February 27	Union Assurance.....	London, Eng.....	New York, N. Y.....	18,474.62	3%	646.26
February 27	Liverpool and London and Globe.....	New York, N. Y.....	New York, N. Y.....	381.00	3%	12.71
February 27	Norwalk Fire.....	Norwalk, Conn.....	.....	1,508.08	3%	55.93
February 27	Law, Union, Crown, Fire and Life.....	London, Eng.....	New York, N. Y.....	3,080.24	3%	107.81
February 27	Sun Insurance Office.....	London, Eng.....	New York, N. Y.....	11,780.00	3%	412.30
February 27	Manchester Assurance.....	Manchester, Eng.....	New York, N. Y.....	15,379.80	3%	538.30
February 27	Helvetia Swiss.....	St. Gall, Switzerland.....	New York, N. Y.....	5,225.39	3%	182.80
February 27	London and Lancashire.....	London, Eng.....	New York, N. Y.....	15,854.95	3%	554.62
February 27	Caledonian.....	Edinburg, Scotland.....	New York, N. Y.....	34,955.89	3%	1,221.66
February 27	Netherlands Fire.....	The Hague, Holland.....	New York, N. Y.....	5,185.37	3%	181.49
February 27	Baloise Fire.....	Basle, Switzerland.....	New York, N. Y.....	5,701.68	3%	190.57
February 27	Royal Exchange Assurance.....	London, Eng.....	New York, N. Y.....	5,684.71	3%	198.80
February 27	Lion Fire.....	London, Eng.....	Hartford, Conn.....	3,017.30	3%	105.61
February 27	Svea Fire and Life.....	Gothenburg, Sweden.....	New York, N. Y.....	1,797.37	3%	62.91
February 27	Liverpool and London and Globe.....	London, Eng.....	Chicago, Ill.....	44,895.76	3%	1,571.35
February 27	Aachen and Munich.....	Aix-la-Chapelle, Germany.....	Chicago, Ill.....	7,554.13	3%	264.99
February 27	North German.....	Hamburg, Germany.....	Chicago, Ill.....	8,223.45	3%	287.82
February 27	Trans-Atlantic.....	Hamburg, Germany.....	Chicago, Ill.....	5,924.61	3%	207.36
February 27	Hamburg-Bremen.....	Hamburg, Germany.....	Chicago, Ill.....	9,769.51	3%	341.63
March 1	Imperial.....	London, Eng.....	New York, N. Y.....	19,070.30	3%	683.66
March 21	Palanthe.....	London, Eng.....	Chicago, Ill.....	9,984.70	3%	349.30
July 28	State Fire of England, by Ben S. Benson.....	London, Eng.....	Ottumwa, Iowa.....	40.00	3%	1.40
Total.....				\$601,499.15		\$21,059.38

REPORT OF THE TREASURER OF STATE.

[No. 4

1902]

REPORT OF THE TREASURER OF STATE.

Table No. 108—Showing Receipts of Taxes from Foreign Insurance Companies for the Year 1901.

Collected by G. S. Gilbertson, Treasurer of State.

DATE OF PAYMENT—1901.	NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITT. NO.	PREMIUMS.	Rate.	TAX.
January 23	London Guarantee and Accident.....	London, Eng.	Chicago, Ill.	\$ 19,320.04	3%	\$ 676.51
February 1	British America Assurance.....	Fronte, Canada.....	Milwaukee, Wis.	14,066.75	3%	492.34
February 1	Western	Fronte, Canada.....	Milwaukee, Wis.	21,202.40	3%	779.18
February 1	Aachen and Munich Fire.....	Aix-la-Chapelle, Germany.	Chicago, Ill.	9,027.59	3%	315.07
February 1	Atlas Assurance.....	London, Eng.	Chicago, Ill.	9,900.55	3%	346.41
February 1	Caledonian.....	Edinburgh, Scot.	New York, N. Y.	40,451.62	3%	1,415.81
February 1	Imperial.....	London, Eng.	New York, N. Y.	11,207.02	3%	385.28
February 1	Liverpool and London and Globe.....	New York, N. Y.	New York, N. Y.	828.71	3%	29.00
February 1	Law, Union and Crown.....	London, Eng.	New York, N. Y.	3,530.20	3%	123.88
February 1	Lancashire.....	Manchester, Eng.	Chicago, Ill.	63,822.44	3%	2,233.08
February 1	London Assurance.....	London, Eng.	New York, N. Y.	13,499.27	3%	460.62
February 1	Lion Fire.....	London, Eng.	Hartford, Conn.	2,686.08	3%	94.04
February 1	London Lancashire.....	Liverpool, Eng.	Chicago, Ill.	15,505.23	3%	542.18
February 1	Prussian National.....	Stettin, Ger.	Chicago, Ill.	11,618.11	3%	413.63
February 1	Manchester Assurance.....	Manchester, Eng.	New York, N. Y.	16,674.12	3%	563.59
February 1	Northern Assurance.....	London, Eng.	New York, N. Y.	20,324.24	3%	711.35
February 1	National Assurance.....	Hartford, Conn.	Hartford, Conn.	12,916.35	3%	452.07
February 1	Royal Exchange.....	London, Eng.	New York, N. Y.	6,339.81	3%	221.80
February 1	Scottish Union National.....	Edinburgh, Scot.	Hartford, Conn.	28,907.35	3%	1,014.01
February 1	Union Assurance Society.....	London, Eng.	New York, N. Y.	15,541.12	3%	543.94
February 7	Commercial Union Assurance.....	London, Eng.	New York, N. Y.	20,001.02	3%	1,018.19
February 7	Hamburg Bremen.....	Hamburg, Ger.	New York, N. Y.	11,738.81	3%	410.86
February 7	Liverpool and London and Globe.....	Liverpool, Eng.	New York, N. Y.	46,116.42	3%	1,614.07
February 7	Magdeburg.....	Magdeburg, Ger.	New York, N. Y.	7,770.62	3%	271.97
February 7	Norwich Union.....	Norwich, Eng.	New York, N. Y.	34,328.56	3%	1,201.50
February 7	Phoenix Assurance.....	London, Eng.	New York, N. Y.	15,593.38	3%	542.62
February 7	Royal.....	Liverpool, Eng.	Chicago, Ill.	27,233.09	3%	953.19
February 7	Sun Insurance Office.....	London, Eng.	New York, N. Y.	14,333.00	3%	501.65
February 7	Thurston.....	Erfurt, Ger.	New York, N. Y.	12,363.54	3%	434.74
February 9	Employers Liability Assurance Corporation.....	London, Eng.	Boston, Mass.	8,867.70	3%	311.42
February 9	Ocean Accident and Guarantee Corporation.....	London, Eng.	New York, N. Y.	2,685.19	3%	93.08
February 11	Guarantee Company of North America.....	Montreal, Canada.....	New York, N. Y.	865.69	3%	28.40
February 11	On en.....	New York, N. Y.	New York, N. Y.	19,155.94	3%	670.45
February 23	Palatine.....	Manchester, Eng.	New York, N. Y.	9,074.45	3%	317.61
February 23	North British and Mercantile.....	London, Eng.	New York, N. Y.	48,018.34	3%	1,680.64
February 23	Victoria Fire.....	New York, N. Y.	New York, N. Y.	1,200.97	3%	42.03
February 25	Balaise.....	Balaise, Switz.	New York, N. Y.	5,938.17	3%	207.84
February 25	Helvetia Swiss.....	St. Gall, Switz.	New York, N. Y.	7,109.07	3%	251.07
February 25	Netherlands Fire.....	New York, N. Y.	New York, N. Y.	4,559.07	3%	159.57
February 25	Svea Fire and Life.....	New York, N. Y.	New York, N. Y.	3,600.05	3%	126.00
March 1	North German.....	Hamburg, Ger.	Chicago, Ill.	5,795.59	3%	202.85
March 1	Trans-Atlantic.....	Hamburg, Ger.	Chicago, Ill.	4,877.00	3%	170.69
March 22	Orion.....	Hartford, Conn.	Chicago, Ill.	13,590.10	3%	475.05
Total.....				\$672,885.58	3%	\$23,620.66

REPORT OF THE TREASURER OF STATE.

[No. 4]

1902]

REPORT OF THE TREASURER OF STATE.

101

Table No. 109—Summary of Receipts of Taxes from Insurance Companies.

CLASS OF COMPANIES.	Premiums less losses paid and losses returned.	TAX.
Iowa companies—Collected by John Herriott.....	\$ 2,753,393.47	\$ 27,426.94
Iowa companies—Collected by G. S. Gilbertson.....	2,761,872.68	27,709.27
Total.....	\$ 5,515,266.15	\$ 55,136.18
Stipulated premium and assessment associations—Collected by John Herriott.....	\$ 54,655.97	\$ 546.56
Total.....	\$ 54,655.97	\$ 546.56
United states companies—Collected by John Herriott.....	\$ 5,430,611.40	136,059.62
United States companies—Collected by G. S. Gilbertson.....	5,831,003.85	145,742.22
Total.....	\$ 11,261,615.25	\$ 281,802.14
Foreign companies—Collected by John Herriott.....	601,499.15	21,059.35
Foreign companies—Collected by G. S. Gilbertson.....	672,885.58	23,620.96
Total.....	\$ 1,274,384.73	\$ 44,680.34
Total for biennial period.....	\$ 18,105,922.10	\$ 382,166.22

Table No. 110—Showing Receipts of Taxes from Telephone Companies.

Collected by John Herriott, Treasurer of State.

DATE OF PAYMENT—1899.	COMPANY.	HEADQUARTERS.	ASSESSMENT.	TAX.
			Rate	
November 22	Overland Telephone company	Hittman, Iowa.....	\$ 4.44 35	\$ 16.11
November 24	Northwestern Telephone Exchange Co.	Minneapolis, Minn.....	5.58 31	36.00
December 1	Truro & St. Mary's Telephone company	Truro, Iowa.....	102 15	3.40
December 5	Missouri Valley Telephone company.....	Mo. Valley, Iowa.....	500 35	16.67
1900.				
January 15	Kriebs & Bedden Telephone Line.....	Elkport, Iowa.....	100 35	3.33
January 15	American Telephone & Telegraph Co.	New York, N. Y.....	16, 15 35	538.33
January 18	Kendellville & Cresco.....	Cresco, Iowa.....	110 35	3.77
January 22	The Wayland.....	Wayland, Iowa.....	100 35	3.04
January 22	Citizens.....	George, Iowa.....	100 35	3.04
January 23	Standard.....	Waukon, Iowa.....	4,758 35	158.60
January 24	Davenport Telephone line.....	Grant, Iowa.....	100 35	3.33
January 24	Home Telephone line.....	Calkacoosa, Iowa.....	5, 36 35	118.33
January 24	Western Telephone line.....	Princeton, Mo.....	2,56 35	8.33
January 24	Buffalo Center.....	Buffalo Center, Ia.....	5, 36 35	3.33
January 24	Nebraska.....	Omaha, Neb.....	10,000 35	333.33
January 25	Marshall.....	Marshalltown, Ia.....	3,445 35	114.81
January 25	Russell & Confidence.....	Russell, Iowa.....	240 35	8.00
January 26	Buckeye Telephone.....	Bethlehem, Iowa.....	100 35	3.33
January 26	Germania & German Valley.....	Germania, Iowa.....	260 35	8.67
January 26	Cedar Rapids & Marion.....	Cedar Rapids, Ia.....	13, 75 35	485.00
January 27	Iowa & Missouri.....	Ringgold, Iowa.....	170 35	5.67
January 27	Washington.....	Washington, Iowa.....	4,000 35	133.33
January 27	Charlton & Newton.....	Charlton, Iowa.....	1,450 35	41.67
January 29	F. P. Hocker, Telephone Exchange.....	Audubon, Iowa.....	750 35	23.33
January 29	Oakley Telephone company.....	Oakley, Iowa.....	100 35	3.33
January 29	Bishop Telephone company.....	Central City, Iowa.....	5, 120 35	179.67
January 30	Indianola Mutual.....	Indianola, Iowa.....	1, 100 35	36.67
January 30	Clearfield & Lenox.....	Clearfield, Iowa.....	1,940 35	64.67
January 30	Des Moines & Southwestern.....	Clearfield, Iowa.....	650 35	21.67
January 31	Hawkeye.....	Perry, Iowa.....	5,700 35	102.00
January 31	Boone County.....	Boone, Iowa.....	3, 339 35	111.33
January 31	Boone & Marshalltown.....	Boone, Iowa.....	1, 100 35	38.67
January 31	Cedar Valley.....	Waterloo, Iowa.....	16, 370 35	547.67
January 31	Lamson Telephone Exchange.....	Lamson, Iowa.....	1, 000 35	34.67
January 31	Albion Farmers.....	Florenceville, Ia.....	720 35	24.00
January 31	Leon.....	Leon, Iowa.....	650 35	21.67
January 31	Oscola & Southern.....	Oscola, Iowa.....	100 35	3.33
January 31	Knoxville Electric.....	Knoxville, Iowa.....	1, 350 35	45.00
February 1	Mutual.....	Des Moines, Iowa.....	10,000 35	333.33
February 1	Greene Valley & Wellman.....	North English, Ia.....	100 35	3.33
February 1	North English & Green Valley.....	North English, Ia.....	100 35	3.33
February 1	Seymour.....	Seymour, Iowa.....	1, 500 35	50.00
February 1	Moravia.....	Moravia, Iowa.....	880 35	22.67
February 1	Charlton.....	Charlton, Iowa.....	875 35	29.17
February 1	Ottumwa.....	Ottumwa, Iowa.....	100 35	20.00
February 1	Villisca & Millford.....	Villisca, Iowa.....	200 35	6.67
February 1	Winnebago.....	Forest City, Iowa.....	300 35	10.00
February 1	Tri-City.....	Clinton, Iowa.....	2,000 35	66.67
February 1	Greene & Western.....	Mason City, Iowa.....	3, 210 35	107.00
February 1	Lake City.....	Lake City, Iowa.....	80 35	16.04
February 1	Thurman.....	Thurman, Iowa.....	780 35	26.00
February 1	Audubon & Kimballton.....	Audubon, Iowa.....	395 35	13.17
February 1	Henry County.....	New London, Iowa.....	780 35	26.00
February 1	Emmetsburg.....	Emmetsburg, Iowa.....	300 35	10.00
February 1	Peoples.....	Sigourney, Iowa.....	662 35	20.67
February 1	The E. J. Martin.....	Shabster City.....	3,080 35	104.67
February 1	Lake Mills.....	Lake Mills, Iowa.....	100 35	3.33
February 1	Home.....	Marion, Iowa.....	650 35	20.00
February 1	Richland.....	Richland, Iowa.....	100 35	3.33
February 1	Wayne County Telephone Exchange.....	Alberton, Iowa.....	440 35	14.67
February 1	Woodbine.....	Woodburn, Iowa.....	1,600 35	51.33
February 1	Wayne County Telephone Exchange.....	Corydon, Iowa.....	1,495 35	48.67
February 1	Humeston.....	Humeston, Iowa.....	250 35	8.33
February 1	Commercial.....	Toledo, Iowa.....	440 35	14.67

TABLE No. 110—CONTINUED.

DATE OF PAYMENT, 1900.	COMPANY.	HEADQUARTERS.	ASSESS- MENT.	Rate.	TAX.
February 6	Soencer.....	Spencer, Iowa..	\$ 600	3 3/4	\$ 20.00
February 7	Davis City & Pleasanton.....	Pleasanton, Iowa..	250	3 3/4	8.33
February 7	City.....	Tabor, Iowa.....	600	3 3/4	20.00
February 7	Central.....	Rockwell City, Ia.	2,630	3 3/4	86.07
February 8	A W Chamberlain Tel. System.....	Stratford, Iowa..	465	3 3/4	15.50
February 9	Jefferson County.....	Fairfield, Iowa..	1,170	3 3/4	39.00
February 9	Iowa & Nebraska.....	Spirit Lake, Iowa	13,840	3 3/4	461.33
February 10	W. L. D Telephone company.....	Humeston, Iowa..	810	3 3/4	27.00
February 12	Macksburg & Lorimor.....	Lorimor, Iowa....	130	3 3/4	4.33
February 13	Home Telephone company.....	Sioux City, Iowa..	10,000	3 3/4	333.33
February 13	Logan Telephone company.....	Logan, Iowa.....	150	3 3/4	5.00
February 13	Corydon & Powersville.....	Clinton Center, Ia	400	3 3/4	13.33
February 13	Pin Oak.....	Pin Oak, Iowa.....	600	3 3/4	20.00
February 14	Fort Dodge.....	Fort Dodge, Iowa	1,125	3 3/4	37.50
February 15	North English.....	North English, Ia.	100	3 3/4	3.33
February 27	Manchester.....	Manchester, Iowa..	750	3 3/4	25.00
February 28	Conway.....	Grant City, Mo....	1,064	3 3/4	35.47
March 1	Iowa.....	Davenport, Iowa..	221,515	3 3/4	7,383.83
March 19	Western Electric.....	Britt, Iowa.....	16,170	3 3/4	270.00
August 2	Deloit.....	Denison, Iowa....	100	3 3/4	3.33
August 2	Northwestern.....	Charles City, Iowa	8,750	3 3/4	291.67
August 6	Citizens.....	Mt. Aetna, Iowa..	440	3 3/4	14.67
August 7	Estherville.....	Estherville, Iowa.	650	3 3/4	21.67
August 7	Western Electric.....	Britt, Iowa.....	16,170	3 3/4	269.00
August 10	Rock Rapids.....	Rock Rapids, Iowa	1,900	3 3/4	32.00
August 22	Hanamo Toll Line company.....	Maitland, Mo.....	390	3 3/4	13.00
October 11	Oelwein.....	Oelwein, Iowa.....	750	3 3/4	25.00
December 28	Missouri & Iowa.....	Lineville, Iowa....	660	3 3/4	22.00
Total.....			\$441.175	....	\$14,135.50

Table No. 111—Showing Receipts of Taxes from Telegraph Companies.

DATE PAID.	NAME OF COMPANY.	AMOUNT.
February 5, 1900	Western Union.....	\$ 17,759.33
September 12, 1900	Postal Telegraph Cable company.....	2,275.00
Total.....		\$ 20,034.33

Table No. 112—Showing Receipts of Taxes from Express Companies.

DATE PAID.	NAME OF COMPANY.	Companies' re- ceipts in state for the year.	Rate.	AMOUNT.
July 23, 1900	Adams.....	\$ 75,496.75	2	\$ 1,509.94
July 23, 1900	American.....	151,785.45	2	3,035.71
July 23, 1900	United States.....	182,849.07	2	3,656.98
July 31, 1900	Wells-Fargo.....	21,591.00	2	431.82
August 2, 1900	Pacific.....	8,513.00	2	170.26
Total.....		\$440,235.27	....	\$ 8,804.71

Table No. 113—Summary of Receipts from Corporations.

Receipts from insurance companies, collected by John Herriott.....	\$ 185,092.77
Receipts from insurance companies, collected by G. S. Gilbertson.....	197,072.45
Total.....	\$ 382,165.22
Receipts from telephone companies, collected by John Herriott.....	14,135.50
Receipts from telegraph companies, collected by John Herriott.....	20,034.33
Receipts from express companies, collected by John Herriott.....	8,804.71
Grand total.....	\$ 425,139.76

III—RECEIPTS OF FEES FROM STATE OFFICERS.

Table No. 114—Receipts of Fees from State Auditor.

Collected from insurance companies in accordance with sections 1752 and 191 of the Code and chapter 31, acts Twenty-seventh General Assembly.

RECEIPTS FROM HON. FRANK F. MERRIAM.

MONTH COLLECTED.	Statement.	Agents.	General certificates.	General agents.	Publication certificate.	Miscellaneous items.	PAID STATE TREASURER.	
							Amount.	Date.
1899.								1899
July.....	\$ 345.00	\$ 1,323.50	\$ 4.00	\$ 4.00	\$ 6.00	\$ 49.00	\$ 1,731.50	Aug. 2
August.....	84.00	483.00	2.00	5.00	6.00	82.00	662.00	Aug. 31
September.....	300.00	718.50	6.00	..	4.00	289.00	1,317.50	Sept. 30
October.....	297.50	635.00	4.50	20.00	8.00	49.00	1,014.00	Nov. 6
November.....	27.50	536.00	5.00	..	..	30.50	594.50	Dec. 1
December.....	47.50	444.00	2.50	..	2.00	28.00	524.00	Dec. 30
1900								1900
January.....	..	223.50	..	9.00	..	149.50	382.00	Feb. 1
February.....	3,205.00	15,640.00	326.00	68.00	493.00	36.00	19,768.00	March 3
March.....	4,327.50	9,306.50	138.50	36.00	103.00	134.50	14,046.00	April 4
April.....	485.00	2,754.50	37.00	5.00	33.00	43.00	3,357.50	April 30
May.....	25.00	1,129.00	..	4.00	..	48.50	1,206.50	June 1
June.....	15.00	878.00	3.00	20.00	..	15.00	931.00	July 5
July.....	25.00	815.00	..	..	..	24.00	864.00	August 3
August.....	10.00	799.00	..	..	..	41.00	841.00	Sept. 6
September.....	2.50	816.50	2.50	6.00	..	64.50	892.00	Oct. 2
October.....	480.00	804.00	17.50	44.00	10.50	279.50	1,635.50	Nov. 9
November.....	..	686.00	..	..	..	81.00	767.00	Dec. 1
December.....	170.00	588.00	6.50	10.00	8.50	205.75	988.75	1901 Jan. 2
Total.....	\$ 9,846.50	\$38,571.00	\$ 550.50	\$ 231.00	\$ 674.00	\$ 1,649.75	\$51,522.75	
1901								1901
January.....	\$ 10.00	\$ 313.00	..	\$ 2.00	..	\$ 249.60	\$ 574.60	Feb. 2
February.....	..	235.00	..	..	..	290.00	525.00	March 14
March.....	6,687.50	26,723.00	\$ 473.00	90.00	\$ 587.50	387.50	34,948.50	April 25
April.....	660.00	3,164.50	29.00	6.00	28.50	198.50	4,086.50	May 7
May.....	355.00	983.00	950.00	..	9.50	153.40	1,510.40	June 8
June.....	175.00	797.50	2.00	2.00	..	157.50	1,134.00	June 29
Total.....	\$ 7,887.50	\$32,216.00	\$ 513.50	\$ 100.00	\$ 625.50	\$ 1,436.50	\$42,779.00	
Grand total	\$17,734.00	\$70,787.00	\$ 1,064.00	\$ 331.00	\$ 1,299.50	\$ 3,086.25	\$94,301.75	

Table No. 115—Receipts of fees from State Auditor.

Collected from Building and Loan associations in accordance with section 1913 of the Code.

RECEIPTS FROM HON. FRANK F. MERRIAM.

FOR MONTH OF	Certificate of authority.	Filing annual statement.	Miscellaneous.	PAID STATE TREASURER.	
				Amount.	Date.
January, 1900	\$ 315.00	..	\$ 315.00	Feb. 2, 1900
February, 1900	255.00	..	255.00	Mar. 9, 1900
March, 1900	70.00	..	70.00	Mar. 31, 1900
April, 1900	15.00	..	15.00	June 7, 1900
September, 1900	5.00	..	5.00	Oct. 5, 1900
Total	\$ 660.00	..	\$ 660.00	
January, February and March, 1901	555.00	..	555.00	Apr. 25, 1901
Grand total	\$ 1,215.00	..	\$ 1,215.00	

Table No. 116—Receipts from Clerk of Supreme Court.

RECEIPTS FROM HON. C. T. JONES.

FOR MONTH OF	PAID STATE TREASURER.	
	AMOUNT.	DATE PAID.
July, 1899.....	\$ 267.00	August 5, 1899
August, 1899.....	227.75	September 6, 1899.
September, 1899.....	370.75	October 3, 1899.
October, 1899.....	171.25	November 4, 1899.
Miscellaneous.....	54.55	November 21, 1899.
November, 1899.....	194.00	December 1, 1899.
Printing.....	46.00	December 5, 1899.
December, 1899.....	529.25	December 30, 1899.
January, 1900.....	271.00	February 10, 1900.
February, 1900.....	202.10	February 28, 1900.
March, 1900.....	191.00	March 31, 1900.
April, 1900.....	448.90	April 30, 1900.
May, 1900.....	201.65	June 1, 1900.
June, 1900.....	313.37	June 29, 1900.
Miscellaneous.....	125.70	July 13, 1900.
Docket fees.....	560.00	July 26, 1900.
July, 1900.....	200.50	August 17, 1900.
August, 1900.....	230.30	August 31, 1900.
September, 1900.....	305.60	September 29, 1900.
October, 1900.....	178.25	November 7, 1900.
November, 1900.....	316.72	December 3, 1900.
December, 1900.....	492.40	January 4, 1901.
Total	\$ 5,846.54	
January, 1901.....	298.54	February 1, 1901.
February, 1901.....	314.63	March 4, 1901.
March, 1901.....	180.30	March 30, 1901.
April, 1901.....	338.40	May 1, 1901.
May, 1901.....	287.12	June 1, 1901.
June, 1901.....	249.13	June 29, 1901.
Total.....	\$ 1,668.12	
Grand Total.....	\$ 7,514.66	

Table No. 117—Receipts of fees from Dairy Commissioner.

DATE PAID.	COMMISSIONER.	ACCOUNT.	AMOUNT.
July 17, 1899	Hon. B. P. Norton	Milk dealers' permits	\$ 1.00
July 7, 1900	Hon. B. P. Norton	Milk dealers' permits	713.00
July 23, 1900	Hon. B. P. Norton	Milk dealers' permits	1.00
June 27, 1901	Hon. B. P. Norton	Milk dealers' permits	784.00
Total			\$ 1,499.00

Table No. 118—Receipts of fees from State Entomologist.

RECEIPTS FROM PROF. H. E. SUMMERS.

FOR MONTHS OF	PAID STATE TREASURER.	
	AMOUNT.	DATE
June, July and August, 1899	\$ 110.00	September 1, 1899
September, 1899	112.75	October 3, 1899
September, 1899	12.50	October 4, 1899
October, 1899	147.50	November 3, 1899
November, 1899	35.00	December 2, 1899
December, 1899, and January, 1900	15.00	February 2, 1900
February, 1900	5.00	March 8, 1900
March, 1900	52.50	April 9, 1900
April, 1900	53.50	May 1, 1900
May, June and July, 1900	25.00	August 4, 1900
August, 1900	82.50	September 7, 1900
September, 1900	200.00	October 3, 1900
October, 1900	137.50	November 2, 1900
Total	\$ 988.75	
January, 1901	50.00	February 5, 1901
February, 1901	50.00	March 9, 1901
March, 1901	57.50	April 11, 1901
April and May, 1901	20.00	June 7, 1901
Total	\$ 177.50	
Grand total	\$ 1,166.25	

Table No. 119—Receipts of fees from Pharmacy Commission.

RECEIPTS FROM CHAS. W. PHILLIPS, SECRETARY AND TREASURER.

DATE PAID.	ACCOUNT.	AMOUNT.
October 3, 1899	Itinerant venders licenses	\$ 2,000.00
December 29, 1899	Itinerant venders licenses	2,000.00
April 4, 1900	Itinerant venders licenses	3,000.00
May 14, 1900	Itinerant venders licenses	418.08
July 3, 1900	Itinerant venders licenses	2,800.00
October 1, 1900	Itinerant venders licenses	2,900.00
January 2, 1901	Itinerant venders licenses	3,000.00
Total		\$ 16,116.08
April 5, 1901	Itinerant venders licenses	3,400.00
April 25, 1901	Itinerant venders licenses	420.63
June 29, 1901	Itinerant venders licenses	3,900.00
Total		\$ 7,720.63
Grand total		\$ 23,836.71

Table No. 120—Receipts of Fees from Secretary of State
Hon. Geo. L. Dobson.

FOR MONTH OF	PAID STATE TREASURER.		Dissolution Notices.	Extradition Papers.	Certificates.	Notarial Commissions.	State Commissions.	Trade Marks.	Rendition Warrants.	Certified Copies Land Office.	Certified Copies Secretary's Office.	Amendments of Incorporation.	Articles of Incorporation.	Total.
	Amount.	Date.												
June, 1899	\$ 2,280.35	July 3, 1899	.....	.....	33.00	190.00	5.00	4.00	5.00	20.00	56.50	197.00	\$ 1,773.30	
July, 1899	4,322.95	August 4, 1899	.....	.....	23.00	180.00	10.00	2.00	7.00	6.00	48.55	1,358.05	2,087.75	
August, 1899	3,368.25	September 5, 1899	.....	.....	17.00	200.00	.....	4.00	6.00	9.00	51.70	697.30	2,377.25	
September, 1899	1,790.85	October 2, 1899	.....	.....	21.00	110.00	.....	3.00	7.00	6.00	23.80	358.60	1,256.45	
October, 1899	2,770.55	November 2, 1899	.....	.....	22.00	225.00	.....	4.00	7.00	17.50	13.35	47.00	2,259.65	
November, 1899	1,287.40	December 3, 1899	.....	.....	28.00	115.00	.....	4.00	8.50	9.00	55.10	62.20	1,018.70	
December, 1899	3,586.00	January 2, 1900	.....	.....	28.00	100.00	.....	3.00	8.50	9.00	82.05	1,028.05	3,397.45	
January, 1900	9,289.05	February 10, 1900	.....	.....	28.00	100.00	.....	1.00	9.00	15.15	23.45	7.05	7,951.00	
February, 1900	2,007.55	March 6, 1900	.....	.....	29.00	85.00	.....	1.00	9.00	15.15	45.00	253.35	1,724.75	
March, 1900	3,691.90	April 9, 1900	.....	.....	10.00	75.00	.....	5.00	2.00	32.40	38.00	162.25	3,251.70	
April, 1900	3,133.10	May 12, 1900	.....	.....	33.00	310.00	.....	5.00	2.00	26.50	51.40	70.50	4,974.70	
May, 1900	8,660.70	June 18, 1900	.....	.....	41.00	340.00	.....	5.00	2.00	21.00	35.60	324.95	5,928.90	
June, 1900	19,317.45	July 23, 1900	.....	.....	18.00	12,985.00	.....	10.00	9.00	6.50	57.90	192.60	7,928.90	
July, 1900	11,274.60	August 26, 1900	.....	.....	37.00	7,430.10	.....	5.00	2.00	9.50	21.00	720.55	9,655.25	
August, 1900	4,631.65	September 6, 1900	.....	.....	38.00	1,135.00	.....	5.00	2.00	15.50	17.05	33.90	10,788.70	
September, 1900	2,674.15	October 3, 1900	.....	.....	26.00	780.00	.....	5.00	5.00	15.50	25.95	1,134.85	12,923.50	
October, 1900	3,153.60	November 2, 1900	.....	.....	26.00	645.00	.....	10.00	8.00	10.40	22.30	855.20	14,778.70	
November, 1900	2,924.95	December 3, 1900	.....	.....	13.00	445.00	.....	40.00	4.00	21.00	25.55	2,471.00	17,250.00	
December, 1900	5,339.40	January 4, 1901	.....	.....	11.00	495.00	.....	5.00	9.00	.....	6.80	70.35	19,046.35	
January, 1901	496.10	February 5, 1901	.....	.....	3.00	75.00	.....	10.00	.....	.....	.....	.....	20,542.65	
February, 1901	11.00	March 15, 1901	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20,553.65	
March, 1901	\$66,012.15	April 3, 1901	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20,553.65	
Total	\$66,012.15		\$8.95	.....	\$475.00	\$29,280.10	\$130.00	\$73.00	\$94.50	\$204.20	\$764.90	\$10,334.15	\$54,527.35	

Receipts from Hon. W. B. Martin.

FOR MONTH OF	Amount.	Date.
January 7 to 31, inclusive 1901	\$ 2,235.85	February 6, 1901
February, 1901	5,609.65	March 4, 1901
March, 1901	2,086.50	April 3, 1901
Total	\$ 9,931.00	

TABLE No. 120—Receipts from Hon. W. B. Martin—CONTINUED.

FOR MONTH OF	Articles of Incorporation.	Amendments of Incorporation.	Certified Copies Secretary's Office.	Certified Copies Land Office.	Rendition Warrants.	Trade Marks.	State Commissions.	Notarial Commissions.	Certificates.	Extradition Papers.	Dispositions Notices.	PAID STATE TREASURER.	
												Amount.	Date.
April, 1901.....	\$ 3,025.30	\$ 44.25	\$ 34.35	\$ 9.00	\$ 6.00	\$ 3.00	\$ 5.00	\$ 295.00	\$ 46.00	.....	\$ 6.00	\$ 3,475.90	May 29, 1901
May, 1901.....	\$ 3,011.00	\$ 2,257.20	\$ 22.10	\$ 11.50	.....	\$ 2.00	\$ 20.00	\$ 255.00	\$ 49.00	.....	\$ 3.25	\$ 3,632.95	June 1, 1901
June, 1901.....	\$ 3,312.55	\$ 2,516.60	\$ 31.90	\$ 10.50	.....	\$ 8.00	\$ 15.00	\$ 195.00	\$ 49.00	.....	\$ 3.50	\$ 6,162.05	June 29, 1901
Total	\$19,921.75	\$ 6,822.80	\$ 195.90	\$ 82.00	\$ 31.00	\$ 24.00	\$ 50.00	\$ 2,165.00	\$ 247.00	.....	\$16.45	\$29,555.90	
Grand Total	\$74,449.10	\$17,156.95	\$ 960.80	\$376.20	\$ 125.50	\$97.00	\$ 180.00	\$31,445.10	\$ 722.00	.....	\$55.40	\$75,568.05	

Table No. 121—Receipts of fees from Superintendent of Public Instruction.

RECEIPTS FROM HON. R. C. BARRETT.

	FOR MONTH OF	AMOUNT.
July 13, 1899		\$ 319.00
August 22, 1899		248.00
August 24, 1899		40.50
September 2, 1899		421.00
February 14, 1900		169.00
March 16 1900		165.50
July 5, 1900		138.00
September 6, 1900		1,395.00
December 6, 1900		117.00
Total		\$ 3,017 00
February, 8, 1991		251.00
Grand total		\$ 3,268 00

Table No. 122—First District, H. M. Pickell, Inspector.
Headquarters, Des Moines.

*Receipts of Fees for Oil Inspections, Collected in accordance with section 2507
of the code.*

MONTH.	Total fees collected.	Fees retained (salary)	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899.....	\$ 280.60	\$ 100.00	\$ 130.70	\$ 49.90	July 22, 1899
July, 1899.....	292.20	100.00	115.20	77.00	August 17, 1899
August, 1899.....	349.50	100.00	117.95	131.55	September 25, 1899
September, 1899.....	382.20	100.00	145.75	136.45	October 19, 1899
October, 1899.....	370.50	100.00	126.55	143.95	November 20, 1899
November, 1899.....	399.20	100.00	134.15	165.05	December 21, 1899
December, 1899.....	643.70	100.00	148.05	395.65	January 24, 1900
January, 1900.....	542.00	100.00	143.55	298.45	February 19, 1900
February, 1900.....	434.30	100.00	125.21	209.09	March 19, 1900
March, 1900.....	364.80	100.00	144.65	119.55	April 30, 1900
April, 1900.....	332.80	100.00	128.35	104.45	May 25, 1900
May, 1900.....	259.60	100.00	120.10	59.50	June 23, 1900
June, 1900.....	266.10	100.00	114.60	51.50	July 19, 1900
July, 1900.....	282.80	100.00	115.00	67.80	August 31, 1900
August, 1900.....	369.40	100.00	122.65	144.75	September 18, 1900
September, 1900.....	331.70	100.00	114.75	116.95	October 17, 1900
October, 1900.....	497.10	100.00	159.85	237.25	November 19, 1900
November, 1900.....	381.80	100.00	124.10	157.70	December 19, 1900
Total.....	\$ 6,799.70	\$ 1,800.00	\$ 2,331.16	\$ 2,668.54	
December, 1900.....	560.10	100.00	149.87	310.23	January 18, 1901
January, 1901.....	431.80	100.00	132.55	199.25	February 26, 1901
February, 1901.....	324.10	100.00	113.95	110.15	March 28, 1901
March, 1901.....	427.40	100.00	156.50	170.90	April 25, 1901
April, 1901.....	362.10	100.00	122.65	139.45	May 23, 1901
May, 1901.....	334.10	100.00	121.45	112.65	June 26, 1901
Total.....	\$ 2,439.60	\$ 600.00	\$ 796.97	\$ 1,042.63	
Grand total.....	\$ 9,239.30	\$ 2,400.00	\$ 3,128.13	\$ 3,711.17	

Table No. 123—Second District, Louis Weinstein, Inspector, Headquarters, Burlington.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899.....	\$ 213.30	\$ 90.82	\$ 80.70	\$ 41.78	July 22, 1899
July, 1899.....	200.40	87.60	82.85	29.95	August 17, 1899
August, 1899.....	234.60	96.15	76.15	62.30	September 25, 1899
September, 1899.....	291.30	100.00	90.70	100.60	October 19, 1899
October, 1899.....	361.00	100.00	111.15	89.85	November 20, 1899
November, 1899.....	265.30	100.00	92.50	72.80	December 21, 1899
December, 1899.....	223.70	93.42	84.75	45.53	January 24, 1900
January, 1900.....	319.80	100.00	101.45	118.35	February 19, 1900
February, 1900.....	236.70	96.67	89.40	50.63	March 19, 1900
March, 1900.....	182.70	83.17	78.60	20.93	April 30, 1900
April, 1900.....	178.80	82.20	71.75	24.85	May 25, 1900
May, 1900.....	173.70	80.92	66.30	26.48	June 23, 1900
June, 1900.....	195.70	86.42	71.90	37.38	July 19, 1900
July, 1900.....	239.70	97.42	78.50	63.78	August 31, 1900
August, 1900.....	209.10	89.77	82.15	37.18	September 18, 1900
September, 1900.....	301.50	100.00	89.10	112.40	October 17, 1900
October, 1900.....	311.50	100.00	104.15	107.35	November 19, 1900
November, 1900.....	217.90	91.97	90.30	35.63	December 19, 1900
Total.....	\$ 4,296.70	\$ 1,676.53	\$ 1,542.40	\$ 1,077.77	
December, 1900.....	\$ 240.90	\$ 97.72	\$ 92.10	\$ 51.08	January 18, 1901
January, 1901.....	316.30	100.00	113.85	102.45	February 26, 1901
February, 1901.....	281.90	100.00	96.25	85.65	March 28, 1901
March, 1901.....	248.30	99.57	87.05	61.68	April 25, 1901
April, 1901.....	198.70	87.17	81.00	30.53	May 23, 1901
May, 1901.....	240.20	97.55	90.95	51.70	June 26, 1901
Total.....	\$ 1,526.30	\$ 582.01	\$ 561.20	\$ 383.09	
Grand total.....	\$ 5,823.00	\$ 2,258.54	\$ 2,103.60	\$ 1,460.86	

Table No. 124—Third District, Adam Crawshaw, Inspector, Headquarters, Clinton.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899.....	\$ 263.20	\$ 100.00	\$ 115.30	\$ 47.90	July 22, 1899
July, 1899.....	*254.00	100.00	117.06	†37.04	August 17, 1899
August, 1899.....	269.30	100.00	105.69	63.61	September 25, 1899
September, 1899.....	273.20	100.00	111.93	61.27	October 19, 1899
October, 1899.....	286.30	100.00	116.36	69.94	November 20, 1899
November, 1899.....	289.80	100.00	130.61	59.19	December 21, 1899
December, 1899.....	272.50	100.00	129.35	43.15	January 24, 1900
January, 1900.....	302.40	100.00	123.62	78.78	February 19, 1900
February, 1900.....	276.80	100.00	117.50	59.30	March 19, 1900
March, 1900.....	273.70	100.00	120.81	52.89	April 30, 1900
April, 1900.....	294.40	100.00	118.73	45.67	May 25, 1900
May, 1900.....	267.80	100.00	116.94	50.86	June 23, 1900
June, 1900.....	251.40	100.00	106.51	44.89	July 19, 1900
July, 1900.....	†259.30	100.00	112.21	†45.06	August 31, 1900
August, 1900.....	261.60	100.00	108.79	52.81	September 18, 1900
September, 1900.....	290.00	100.00	118.68	71.32	October 17, 1900
October, 1900.....	312.80	100.00	124.43	88.37	November 19, 1900
November, 1900.....	278.20	100.00	116.71	61.49	December 19, 1900
Total.....	\$ 4,946.70	\$ 1,800.00	\$ 2,112.13	\$ 1,033.57	
December, 1900.....	\$ 351.00	\$ 100.00	\$ 110.52	\$ 140.48	January 18, 1901
January, 1901.....	450.60	100.00	117.10	233.50	February 26, 1901
February, 1901.....	306.70	100.00	117.13	89.57	March 28, 1901
March, 1901.....	305.40	100.00	119.14	86.26	April 25, 1901
April, 1901.....	304.00	100.00	107.23	96.77	May 23, 1901
May, 1901.....	288.70	100.00	108.31	80.39	June 26, 1901
Total.....	\$ 2,006.40	\$ 600.00	\$ 679.43	\$ 726.97	
Grand total.....	\$ 6,953.10	\$ 2,400.00	\$ 2,791.56	\$ 1,760.54	

*Overpayment of \$1.00 for July, 1899, and underpayment of \$2.00 for July, 1900.

†Adjusted July 19, 1901.

Table No. 125—Fourth District, S. H. Bauman, Inspector, headquarters, Mt. Vernon.

MONTH.	Total fees collected.	Fees retained, (salary).	Expenses.	PAID STATE TREASURER.	
				Amount	Date.
June, 1899.....	\$ 260.70	\$ 100.00	\$ 106.88	\$ 53.82	July 22, 1899.
July, 1899.....	254.50	100.00	90.25	64.25	August 17, 1899.
August, 1899.....	266.00	100.00	99.79	66.21	September 25, 1899.
September, 1899.....	352.30	100.00	112.24	140.06	October 19, 1899.
October, 1899.....	371.40	100.00	112.16	159.24	November 20, 1899.
November, 1899.....	328.30	100.00	133.70	94.60	December 21, 1899.
December, 1899.....	336.10	100.00	132.27	103.83	January 24, 1900.
January, 1900.....	339.60	100.00	118.67	120.93	February 19, 1900.
February, 1900.....	250.30	100.00	121.49	28.81	March 19, 1900.
March, 1900.....	251.90	100.00	125.61	26.29	April 30, 1900.
April, 1900.....	231.60	95.40	108.41	27.79	May 25, 1900.
May, 1900.....	224.80	93.70	102.78	29.02	June 23, 1900.
June, 1900.....	254.30	100.00	121.62	32.68	July 19, 1900.
July, 1900.....	251.30	100.00	99.48	51.82	August 31, 1900.
August, 1900.....	251.60	100.00	103.83	47.77	September 18, 1900.
September, 1900.....	387.10	100.00	136.54	150.56	October 17, 1900.
October, 1900.....	319.30	100.00	148.39	70.91	November 19, 1900.
November, 1900.....	350.40	100.00	131.98	118.42	December 19, 1900.
Total.....	\$ 5,281.50	\$ 1,789.10	\$ 2,105.39	\$ 1,387.01	
December, 1900.....	297.20	100.00	158.48	38.72	January 18, 1901.
January, 1901.....	381.00	100.00	136.97	144.03	February 26, 1901.
February, 1901.....	272.60	100.00	129.53	43.07	March 28, 1901.
March, 1901.....	270.60	100.00	131.10	39.50	April 25, 1901.
April, 1901.....	250.80	100.00	103.64	47.16	May 23, 1901.
May, 1901.....	253.30	100.00	107.07	46.23	June 26, 1901.
Total.....	\$ 1,725.50	\$ 600.00	\$ 766.79	\$ 358.71	
Grand total.....	\$ 7,007.00	\$ 2,389.10	\$ 2,872.18	\$ 1,745.72	

Table No. 126—Fifth District, F. O. Udall, Inspector, Headquarters, Dubuque.

MONTH.	Total fees collected.	Fees retained, (salary.)	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899.....	\$ 205.00	\$ 88.75	\$ 102.05	\$ 14.20	July 22, 1899.
July, 1899.....	204.60	88.65	105.70	10.25	August 17, 1899.
August, 1899.....	214.40	91.10	122.90	.40	September 25, 1899.
September, 1899.....	285.90	100.00	140.40	45.50	October 19, 1899.
October, 1899.....	308.50	100.00	161.15	47.35	November 20, 1899.
November, 1899.....	318.10	100.00	162.40	55.70	December 21, 1899.
December, 1899.....	358.40	100.00	160.55	97.85	January 24, 1900.
January, 1900.....	326.50	100.00	161.90	64.60	February 19, 1900.
February, 1900.....	270.30	100.00	145.95	24.35	March 19, 1900.
March, 1900.....	251.40	100.00	151.65	.....	April 30, 1900.
April, 1900.....	176.40	81.60	117.25	.....	May 25, 1900.
May, 1900.....	164.60	78.65	101.00	.....	June 23, 1900.
June, 1900.....	185.80	83.95	90.00	11.85	July 19, 1900.
July, 1900.....	190.80	85.20	114.55	.....	August 31, 1900.
August, 1900.....	199.40	87.35	111.35	.70	September 18, 1900.
September, 1900.....	271.30	100.00	134.20	37.10	October 17, 1900.
October, 1900.....	347.60	100.00	167.50	80.10	November 19, 1900.
November, 1900.....	268.20	100.00	155.25	12.95	December 19, 1900.
Total.....	\$ 4,547.20	\$ 1,685.25	\$ 2,405.75	\$ 502.90	
December, 1900.....	299.70	100.00	158.60	41.10	January 18, 1901.
January, 1901.....	321.30	100.00	147.45	73.85	February 26, 1901.
February, 1901.....	268.30	100.00	156.00	12.30	March 28, 1901.
March, 1901.....	232.30	95.57	135.70	1.03	April 25, 1901.
April, 1901.....	200.80	87.70	112.70	.40	May 23, 1901.
May, 1901.....	191.80	85.45	94.05	12.30	June 26, 1901.
Total.....	\$ 1,514.20	\$ 568.72	\$ 804.50	\$ 140.98	
Grand total.....	\$ 6,061.40	\$ 2,253.97	\$ 3,210.25	\$ 643.88	

Table No. 127—Sixth District, W. D. Hartman, Inspector, Headquarters, Waterloo.

MONTH	Total fees collected.	Fees retained. (salary.)	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899	\$ 168.60	\$ 79.65	\$ 30.07	\$ 58.88	July 22, 1899
July, 1899	228.70	91.67	24.30	109.73	August 17, 1899
August, 1899	185.20	83.80	27.47	73.93	September 25, 1899
September, 1899	213.50	90.87	32.79	89.84	October 19, 1899
October, 1899	265.20	100.00	42.97	122.23	November 20, 1899
November, 1899	257.80	100.00	40.17	117.63	December 21, 1899
SUPPLEMENTAL REPORT, July, 1898 to September, 1899	268.30	60.00	.....	208.30	December 22, 1899
December, 1899	380.10	100.00	41.39	238.71	January 24, 1900
January, 1900	190.90	85.22	31.87	73.81	February 19, 1900
February, 1900	273.30	100.00	45.09	128.21	March 19, 1900
March, 1900	211.50	98.37	33.69	87.44	April 30, 1900
April, 1900	169.10	79.77	28.82	60.51	May 25, 1900
May, 1900	190.20	85.05	29.67	75.48	June 23, 1900
June, 1900	276.90	100.00	30.55	146.35	July 19, 1900
July, 1900	225.70	93.92	27.47	104.31	August 31, 1900
August, 1900	279.60	100.00	32.62	146.98	September 18, 1900
August, 1900—supplemental report .....	.....	.....	.....	22.50	October 17, 1900
September, 1900	219.30	92.32	30.37	96.61	October 17, 1900
October, 1900	252.70	100.00	37.52	115.18	November 19, 1900
November, 1900	246.70	99.17	37.07	110.46	December 19, 1901
Total	\$ 4,503.30	\$ 1,734.81	\$ 603.90	\$ 2,187.09	
December, 1900	260.10	100.00	38.20	121.90	January 18, 1901
January, 1901	328.80	100.00	46.44	182.36	February 26, 1901
February, 1901	169.10	79.77	32.12	57.21	March 28, 1901
March, 1901	205.10	88.77	41.94	74.39	April 25, 1901
Dec., 1900—supplemental report .....	.....	.....	.....	11.10	April 25, 1901
Jan., 1901—supplemental report .....	.....	.....	.....	14.90	April 25, 1901
Feb., 1901—supplemental report .....	.....	.....	.....	19.05	April 25, 1901
April, 1901	178.50	82.12	37.47	58.91	May 23, 1901
April, 1901—supplemental report	8.40	2.10	.....	6.30	June 26, 1901
May, 1901	249.80	99.95	39.12	110.73	June 26, 1901
Total	\$ 1,399.80	\$ 559.06	\$ 235.29	\$ 656.85	
Grand total	\$ 5,903.10	\$ 2,293.87	\$ 839.19	\$ 2,843.94	

Table No. 128—Seventh District, J. B. M. Bishop, Inspector, Headquarters, Toledo.

MONTH.	Total Fees Collected.	Fees Retained. (Salary.)	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899	\$ 194.20	\$ 86.05	\$ 46.74	\$ 61.41	July 22, 1899
July, 1899	218.10	92.03	43.51	82.56	August 17, 1899
August, 1899	192.40	85.50	36.27	70.63	September 25, 1899
September, 1899	267.30	100.00	52.07	115.23	October 19, 1899
October, 1899	208.00	100.00	65.20	133.40	November 20, 1899
November, 1899	236.50	96.62	61.46	78.42	December 21, 1899
December, 1899	342.50	100.00	74.80	167.70	January 24, 1900
January, 1900	277.40	100.00	72.97	104.43	February 19, 1900
February, 1900	262.10	100.00	67.49	94.61	March 19, 1900
March, 1900	238.30	67.08	46.27	94.95	April 30, 1900
April, 1900	152.50	75.63	51.27	25.63	May 25, 1900
May, 1900	160.50	77.63	40.24	42.63	June 23, 1900
June, 1900	253.00	100.00	46.85	106.75	July 19, 1900
July, 1900	191.00	85.25	49.66	56.00	August 31, 1900
August, 1900	232.30	95.57	46.27	90.46	September 18, 1900
September, 1900	245.60	98.90	53.32	93.38	October 17, 1900
October, 1900	228.00	94.50	52.47	81.03	November 19, 1900
November, 1900	281.50	100.00	58.24	123.26	December 19, 1900
Total	\$ 4,272.40	\$ 1,684.76	\$ 965.10	\$ 1,622.54	
December, 1900	289.90	100.00	56.66	133.24	January 18, 1901
January, 1901	348.40	100.00	72.72	175.68	February 26, 1901
February, 1901	210.40	90.10	48.25	72.05	March 28, 1901
March, 1901	236.20	96.55	59.15	80.50	April 25, 1901
April, 1901	287.40	100.00	52.60	134.80	May 23, 1901
May 1901	166.50	79.13	41.54	45.83	June 26, 1901
Total	\$ 1,538.80	\$ 565.78	\$ 330.92	\$ 642.10	
Grand total	\$ 5,811.20	\$ 2,250.54	\$ 1,296.02	\$ 2,264.64	

Table No. 129—Eighth District, Chas. K. Meyers, Inspector Headquarters, Mason City.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899.....	\$ 166.90	\$ 79.22	\$ 28.63	\$ 59.05	July 22, 1899.
July, 1899.....	194.00	88.00	30.10	75.90	August 17, 1899.
August, 1899.....	193.10	85.77	45.89	61.44	September 25, 1899.
September, 1899.....	254.60	100.00	51.99	102.61	October 19, 1899.
October, 1899.....	184.60	83.65	29.66	71.29	November 20, 1899.
November, 1899.....	250.70	100.00	62.43	88.27	December 21, 1899.
December, 1899.....	304.90	100.00	71.17	133.73	January 24, 1900.
January, 1900.....	139.60	72.40	45.04	22.16	February 19, 1900.
February, 1900.....	201.40	87.85	54.56	58.99	March 19, 1900.
March, 1900.....	184.70	83.67	50.54	50.49	April 30, 1900.
April, 1900.....	149.50	74.87	34.62	40.01	May 25, 1900.
May, 1900.....	162.70	78.17	26.45	58.08	June 23, 1900.
June, 1900.....	228.90	94.72	24.58	109.60	July 19, 1900.
July, 1900.....	155.60	70.40	32.25	46.95	August 31, 1900.
August, 1900.....	175.00	81.25	37.60	56.15	September 18, 1900.
September, 1900.....	222.50	93.12	31.91	97.47	October 17, 1900.
October, 1900.....	266.30	100.00	57.63	108.67	November 19, 1900.
November, 1900.....	139.60	72.40	45.53	21.67	December 19, 1900.
Total.....	\$ 3,374.60	\$ 1,551.49	\$ 760.58	\$ 1,262.53	
December, 1900.....	290.50	100.00	55.62	134.88	January 18, 1901.
January, 1901.....	122.60	93.15	45.03	84.42	February 26, 1901.
February, 1901.....	162.40	78.10	32.91	51.39	March 28, 1901.
March, 1901.....	208.80	89.70	42.62	76.48	April 25, 1901.
April, 1901.....	143.10	73.27	29.08	40.75	May 23, 1901.
May, 1901.....	232.20	95.55	33.20	103.45	June 26, 1901.
Total.....	\$ 1,259.60	\$ 529.77	\$ 238.46	\$ 491.37	
Grand total.....	\$ 4,834.20	\$ 2,081.26	\$ 999.04	\$ 1,753.90	

Table No. 130—Ninth District, C. F. Gullixson, Inspector. Headquarters, Bode.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899.....	\$ 103.60	\$ 63.40	\$ 44.60	.....	July 22, 1899.
July, 1899.....	273.10	100.00	65.07	\$ 108.03	August 17, 1899.
August, 1899.....	220.80	94.20	65.26	67.34	September 25, 1899.
September, 1899.....	310.90	100.00	87.02	123.88	October 19, 1899.
October, 1899.....	165.20	78.80	73.14	13.26	November 20, 1899.
November, 1899.....	244.60	98.65	85.01	60.94	December 21, 1899.
December, 1899.....	282.50	100.00	87.09	95.41	January 24, 1900.
January, 1900.....	239.00	97.25	76.73	65.02	February 19, 1900.
February, 1900.....	256.70	100.00	76.61	80.09	March 19, 1900.
March, 1900.....	187.90	84.47	68.62	34.81	April 30, 1900.
April, 1900.....	169.00	79.75	51.85	37.40	May 25, 1900.
May, 1900.....	214.90	91.22	60.69	62.99	June 23, 1900.
June, 1900.....	167.30	79.32	40.90	47.08	July 19, 1900.
July, 1899.....	229.60	94.90	64.44	70.26	August 31, 1900.
August, 1900.....	185.80	83.95	59.82	42.03	September 18, 1900.
September, 1900.....	248.10	99.52	73.87	74.71	October 17, 1900.
October, 1900.....	249.70	99.92	60.65	80.13	November 19, 1900.
November, 1900.....	178.00	82.00	67.30	28.70	December 19, 1900.
Total.....	\$ 3,932.70	\$ 1,627.35	\$ 1,217.76	\$ 1,002.08	
December, 1900.....	277.00	100.00	90.56	86.44	January 18, 1901.
January, 1901.....	309.70	100.00	66.78	122.92	February 26, 1901.
February, 1901.....	126.30	69.07	49.78	7.45	March 28, 1901.
March, 1901.....	212.70	90.67	79.17	42.86	April 29, 1901.
April, 1901.....	223.80	93.45	61.68	68.67	May 23, 1901.
May, 1901.....	232.50	95.62	59.45	77.43	June 26, 1901.
Total.....	\$ 1,382.00	\$ 548.81	\$ 427.42	\$ 405.77	
Grand total.....	\$ 5,314.70	\$ 2,176.16	\$ 1,645.18	\$ 1,497.85	

Table No. 131—Tenth District. F. J. Young, Inspector.
Headquarters, Denison.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899.....	\$ 120.30	\$ 67.58	\$ 51.22	\$ 1.50	July 22, 1899
July, 1899.....	137.60	71.90	43.16	22.54	August 17, 1899
August, 1899.....	133.00	70.75	43.96	18.29	September 25, 1899
September, 1899.....	154.80	76.20	53.68	24.92	October 19, 1899
October, 1899.....	182.40	83.10	62.62	36.68	November 20, 1899
November, 1899.....	186.80	84.20	71.72	30.88	December 21, 1899
December, 1899.....	237.40	96.85	85.53	55.02	January 24, 1900
January, 1900.....	161.00	77.75	63.29	19.96	February 19, 1900
February, 1900.....	106.10	64.02	55.56	.....	March 19, 1900
March, 1900.....	195.80	86.45	56.69	53.25	April 30, 1900
April, 1900.....	156.60	76.65	58.61	21.34	May 25, 1900
May, 1900.....	107.40	64.35	56.87	.....	June 23, 1900
June, 1900.....	97.60	61.90	30.42	5.28	July 19, 1900
July, 1900.....	150.20	76.55	70.55	9.10	August 31, 1900
August, 1900.....	141.50	72.88	49.20	19.42	September 18, 1900
September, 1900.....	104.90	63.72	45.32	.....	October 17, 1900
October, 1900.....	151.50	75.37	65.83	10.30	November 19, 1900
November, 1900.....	148.80	74.70	53.55	20.55	December 19, 1900
Total.....	\$ 2,679.70	\$ 1,344.92	\$ 1,017.18	\$ 349.04	
December, 1900.....	210.80	90.20	47.38	73.22	January 18, 1901
January, 1901.....	202.60	88.15	73.74	40.71	February 26, 1901
February, 1901.....	164.30	78.57	60.31	25.42	March 28, 1901
March, 1901.....	145.40	73.85	56.98	14.57	April 25, 1901
April, 1901.....	160.60	79.15	52.21	35.24	March 23, 1901
Total.....	\$ 889.70	\$ 409.92	\$ 290.62	\$ 189.16	
Grand total.....	\$ 3,569.40	\$ 1,754.84	\$ 1,307.80	\$ 538.20	

Table No. 132—Eleventh District, W. A. Welch, Inspector.
Headquarters, Sioux City.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899.....	\$ 255.10	\$ 100.00	\$ 79.22	\$ 75.88	July 22, 1899
July, 1899.....	257.00	100.00	91.87	65.13	August 17, 1899
August, 1899.....	245.50	98.87	99.15	47.48	September 25, 1899
September, 1899.....	304.80	100.00	110.12	94.68	October 19, 1899
October, 1899.....	263.60	100.00	107.39	56.21	November 20, 1899
November, 1899.....	277.00	100.00	107.26	69.74	December 21, 1899
December, 1899.....	323.20	100.00	135.06	88.14	January 24, 1900
January, 1900.....	345.10	100.00	125.48	119.62	February 19, 1900
February, 1900.....	251.50	100.00	109.95	41.55	March 19, 1900
March, 1900.....	277.60	100.00	106.61	70.99	April 30, 1900
April, 1900.....	271.40	100.00	112.17	59.23	May 25, 1900
May, 1900.....	255.70	100.00	89.05	66.65	June 23, 1900
June, 1900.....	270.40	100.00	82.77	87.63	July 19, 1900
July, 1900.....	249.70	99.92	94.16	55.62	August 31, 1900
August, 1900.....	245.80	98.95	85.21	61.62	September 18, 1900
September, 1900.....	257.90	100.00	110.98	46.92	October 17, 1900
October, 1900.....	316.80	100.00	96.66	120.14	November 19, 1900
November, 1900.....	332.90	100.00	116.21	116.69	December 19, 1900
Total.....	\$ 5,001.00	\$ 1,797.74	\$ 1,859.34	\$ 1,343.92	
December, 1900.....	329.40	100.00	127.96	101.44	January 18, 1901
January, 1901.....	372.80	100.00	151.50	121.30	February 26, 1901
February, 1901.....	259.40	100.00	106.48	52.92	March 28, 1901
March, 1901.....	242.30	98.07	84.18	60.05	April 25, 1901
April, 1901.....	259.00	100.00	105.37	53.63	May 23, 1901
May, 1901.....	251.00	100.00	95.62	55.38	June 26, 1901
Total.....	\$ 1,713.90	\$ 598.07	\$ 671.11	\$ 444.72	
Grand total.....	\$ 6,714.90	\$ 2,395.81	\$ 2,530.45	\$ 1,788.64	

Table No. 133—Twelfth District, Theodore Guittar, Inspector.
Headquarters, Council Bluffs.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899.....	\$ 223.60	\$ 93.40	\$ 58.51	\$ 71.69	July 22, 1899
July, 1899.....	210.80	91.70	66.43	58.67	August 17, 1899
August, 1899.....	203.30	88.32	57.58	57.40	September 25, 1899
September, 1899.....	205.60	100.00	70.68	124.62	October 19, 1899
October, 1899.....	203.40	100.00	78.14	84.26	November 20, 1899
November, 1899.....	251.50	100.00	70.65	80.85	December 21, 1899
December, 1899.....	239.80	67.45	94.92	47.43	January 24, 1900
January, 1900.....	209.80	100.00	70.60	128.80	February 19, 1900
February, 1900.....	206.30	89.07	60.31	56.92	March 10, 1900
March, 1900.....	207.20	89.30	64.74	53.16	April 30, 1900
April, 1900.....	181.30	82.82	54.60	43.70	May 25, 1900
May, 1900.....	225.00	91.75	51.04	80.21	June 23, 1900
June, 1900.....	278.50	100.00	61.20	117.24	July 19, 1900
July, 1900.....	188.00	84.50	53.69	49.81	August 31, 1900
August, 1900.....	240.80	97.70	52.22	99.88	September 18, 1900
September, 1900.....	251.70	100.00	72.71	78.99	October 17, 1900
October, 1900.....	207.90	100.00	71.70	66.14	November 19, 1900
November, 1900.....	254.40	100.00	86.79	67.01	December 19, 1900
Total.....	\$ 4,292.90	\$ 1,708.01	\$ 1,196.42	\$ 1,388.47	
December, 1900.....	258.80	100.00	85.43	73.37	January 18, 1901
January, 1901.....	341.80	100.00	88.32	153.48	February 26, 1901
February, 1901.....	160.40	77.35	60.75	21.30	March 28, 1901
March, 1901.....	205.00	100.00	70.70	18.30	April 25, 1901
April, 1901.....	198.30	87.07	53.34	57.89	May 23, 1901
May, 1901.....	210.50	90.12	54.75	65.63	June 26, 1901
Total.....	\$ 1,433.80	\$ 554.54	\$ 419.39	\$ 459.97	
Grand total.....	\$ 5,726.70	\$ 2,262.55	\$ 1,615.81	\$ 1,848.44	

1902.] REPORT OF THE TREASURER OF STATE. 123
Table No. 134—Thirteenth District, John O'Keeffe, Inspector.
Headquarters, Creston.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899.....	\$ 90.80	\$ 60.20	\$ 13.81	\$ 16.79	July 22, 1899
July, 1899.....	125.70	68.02	20.58	36.20	August 17, 1899
August, 1899.....	137.60	71.90	26.25	39.45	September 25, 1899
September, 1899.....	165.30	78.82	39.06	47.42	October 20, 1899
October, 1899.....	188.40	84.60	45.07	57.81	November 20, 1899
November, 1899.....	168.40	70.60	51.22	37.58	December 21, 1899
December, 1899.....	224.20	88.55	55.36	60.29	January 24, 1900
January, 1900.....	178.50	82.12	57.49	38.80	February 19, 1900
February, 1900.....	141.00	72.75	38.23	30.02	March 19, 1900
March, 1900.....	205.20	88.80	61.05	55.35	April 30, 1900
April, 1900.....	111.20	65.30	27.44	18.40	May 25, 1900
May, 1900.....	144.30	73.57	31.09	32.64	June 23, 1900
June, 1900.....	172.00	80.95	49.04	42.01	July 19, 1900
July, 1900.....	111.90	65.47	18.75	27.68	August 31, 1900
August, 1900.....	182.50	83.12	38.67	60.71	September 18, 1900
September, 1900.....	181.40	82.85	35.14	63.41	October 17, 1900
October, 1900.....	185.00	83.75	56.06	45.10	November 19, 1900
November, 1900.....	200.50	89.12	63.87	53.51	December 19, 1900
Total.....	\$ 2,900.50	\$ 1,400.09	\$ 729.08	\$ 771.33	
December, 1900.....	147.10	74.27	43.14	29.69	January 18, 1901
January, 1901.....	223.00	93.25	70.38	59.37	February 26, 1901
February, 1901.....	160.20	79.65	58.73	28.42	March 28, 1901
March, 1901.....	152.10	75.54	50.67	25.01	April 25, 1901
April, 1901.....	137.90	71.97	24.48	41.45	May 23, 1901
May, 1901.....	101.80	77.95	37.53	46.32	June 26, 1901
Total.....	\$ 988.10	\$ 472.01	\$ 284.93	\$ 231.16	
Grand total.....	\$ 3,888.60	\$ 1,872.10	\$ 1,014.01	\$ 1,002.49	

Table No. 135—Fourteenth District, C. H. Hare, Inspector.
Headquarters, Oskaloosa.

MONTH.	Total fees collected.	Fees returned, (salary.)	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899	\$ 152.00	\$ 75.50	\$ 95.45	.....	July 22, 1899
July, 1899	256.70	100.00	120.73	\$ 35.97	August 17, 1899
August, 1899	205.10	88.77	101.16	15.17	September 25, 1899
September, 1899	196.80	86.70	122.81	.....	October 19, 1899
October, 1899	301.50	100.00	137.56	63.94	November 20, 1899
November, 1899	231.60	95.40	127.77	8.43	December 21, 1899
December, 1899	223.40	93.35	118.57	11.48	January 24, 1900
January, 1900	295.10	100.00	154.32	40.78	February 19, 1900
January, 1900	Corrected statement.	.....	.....	9.00	February 27, 1900
February, 1900	217.20	91.80	113.93	11.47	March 19, 1900
March, 1900	206.40	89.10	106.40	10.90	April 30, 1900
April, 1900	173.00	80.75	80.70	11.55	May 25, 1900
May, 1900	177.60	81.90	84.09	11.61	June 23, 1900
June, 1900	200.80	87.70	88.76	24.34	July 19, 1900
July, 1900	165.40	78.85	82.32	4.23	August 31, 1900
August, 1900	180.90	82.72	73.07	25.11	September 18, 1900
September, 1900	201.50	87.87	77.02	36.61	October 17, 1900
October, 1900	256.90	100.00	106.15	50.75	November 19, 1900
November, 1900	261.10	100.00	118.27	42.83	December 19, 1900
Total	\$ 3,903.00	\$ 1,620.41	\$ 1,909.08	\$ 414.17	
December, 1900	255.00	100.00	105.84	49.16	January 18, 1901
January, 1901	279.30	100.00	118.04	61.26	February 26, 1901
February, 1901	246.10	99.00	90.31	56.79	March 28, 1901
March, 1901	255.80	100.00	104.42	51.38	April 25, 1901
April, 1901	166.30	79.08	79.29	7.93	May 23, 1901
May, 1901	159.10	77.28	78.84	2.98	June 20, 1901
Total	\$ 1,361.60	\$ 555.36	\$ 576.74	\$ 229.50	
Grand total	\$ 5,264.60	\$ 2,175.77	\$ 2,485.82	\$ 643.67	

Table No. 136—Summary of Monthly Collections and Expenses
of Oil Inspectors for the Biennial Period Ending
June 29th, 1901.

MONTH.	Total fees collected.	Fees retained (Salary.)	Expenses.	Fees paid state treasurer.
June, 1899	\$ 2,697.90	\$ 1,184.57	\$ 983.97	\$ 552.80
July, 1899	3,113.40	1,283.47	1,017.71	813.22
August, 1899	3,055.80	1,255.13	1,025.47	775.20
September, 1899	3,748.50	1,332.59	1,221.54	1,207.08
October, 1899	3,749.60	1,330.15	1,270.02	1,149.43
November, 1899	3,973.90	1,414.47	1,331.05	1,228.38
December, 1899	4,372.40	1,369.62	1,418.86	1,583.92
January, 1900	3,955.70	1,314.74	1,346.38	1,303.58
February, 1900	3,384.00	1,302.10	1,221.28	874.04
March, 1900	3,238.50	1,292.41	1,215.33	731.01
April, 1900	2,717.60	1,174.74	1,044.66	520.65
May, 1900	2,748.80	1,198.91	975.61	603.15
June, 1900	3,009.90	1,274.66	959.76	865.48
July, 1900	2,807.00	1,238.38	1,013.03	652.54
August, 1900	3,155.30	1,273.26	1,003.47	901.07
September, 1900	3,514.50	1,318.30	1,123.91	1,076.43
October, 1900	3,963.10	1,353.54	1,318.05	1,291.51
November, 1900	3,546.00	1,309.36	1,265.17	971.47
Total	\$60,931.90	\$23,220.46	\$20,755.27	\$ 17,100.96
December, 1900	\$ 4,087.50	\$ 1,362.19	\$ 1,320.36	\$ 1,396.05
January, 1901	4,530.00	1,374.55	1,400.87	1,769.48
February, 1901	3,117.20	1,257.36	1,152.50	732.74
March, 1901	3,407.40	1,308.27	1,225.32	873.81
April, 1901	3,085.70	1,243.08	1,022.74	819.88
May, 1901	2,971.50	1,198.60	961.88	811.02
Total	\$21,179.30	\$ 7,744.05	\$ 7,083.67	\$ 6,402.98
Grand total	\$82,111.20	\$30,964.51	\$27,838.94	\$ 23,503.94

Table No. 137—Summary of Receipts from Oil Inspections for the Biennial Period ending June 29, 1901.

NAME OF INSPECTOR.	Total fees collected.	Fees retained (salary).	Expenses.	Paid state treasurer.
H. M. Pickell.....	\$ 9,239.30	\$ 2,400.00	\$ 3,128.13	\$ 3,711.17
Louis Weinstein.....	5,823.00	2,258.54	2,103.60	1,460.86
Adam Crawshaw.....	6,953.10	2,400.00	2,791.56	1,760.54
S. H. Bauman.....	7,007.00	2,389.10	2,872.18	1,745.72
F. O. Udall.....	6,661.40	2,253.97	3,210.25	643.88
W. D. Hartman.....	5,903.10	2,293.87	839.19	2,843.94
J. B. M. Bishop.....	5,811.20	2,250.54	1,296.02	2,264.64
Chas. K. Myers.....	4,834.20	2,081.26	999.04	1,753.90
C. F. Gullixson.....	5,314.70	2,176.16	1,645.18	1,497.85
F. J. Young.....	3,569.40	1,754.84	1,367.80	538.20
W. A. Welch.....	6,714.90	2,395.81	2,530.45	1,788.64
Theodore Guittar.....	5,726.70	2,262.55	1,615.71	1,848.44
John O'Keefe.....	3,888.60	1,872.10	1,014.01	1,002.49
C. H. Hare.....	5,264.60	2,175.77	2,485.82	643.67
Total.....	\$82,111.20	\$30,964.51	\$27,838.94	\$ 23,503.94

Table No. 138—Summary of Receipts of Fees from State Offices for Biennial Period ending June 30, 1901.

Received from auditor of state, insurance fees.....	\$ 94,301.75
Received from auditor of state, building and loan fees.....	1,215.00— \$ 95,516.75
Received from clerk of superintendent.....	7,514.66
Received from dairy commissioner.....	1,499.00
Received from state entomologist.....	1,166.25
Received from pharmacy commission.....	23,838.71
Received from secretary of state.....	125,568.05
Received from superintendent of public instruction.....	3,268.00
Received from state oil inspectors.....	23,503.94
Grand total of fees for biennial period.....	\$281,875.36

IV—MISCELLANEOUS RECEIPTS.

Table No. 139—Showing Receipts of Fees Paid by Itinerant Physicians for State License.

DATE PAID.	NAME.	ADDRESS.	AMOUNT.
November 14, 1899	G. W. Pangle.....	Council Bluffs, Iowa.....	\$ 250.00
January 25, 1900	John Walter S. Howell.....	Chicago, Ill.....	250.00
January 25, 1900	W. B. C. Bullard.....	Des Moines, Iowa.....	250.00
February 7, 1900	Walter B. Coe.....	Cooper, Iowa.....	250.00
March 17, 1900	A. H. Weber.....	Des Moines, Iowa.....	250.00
November 7, 1900	Albert A. Patterf.....	Kansas City, Mo.....	250.00
February 5, 1901	J. W. Sullivan Howell.....	Chicago, Ill.....	250.00
February 6, 1901	W. B. C. Bullard.....	Des Moines, Iowa.....	250.00
February 12, 1901	J. B. Findley.....	Des Moines, Iowa.....	250.00
February 21, 1901	B. A. Stockdale.....	Council Bluffs, Iowa.....	250.00
April 19, 1901	A. H. Weber.....	Des Moines, Iowa.....	250.00
June 19, 1901	C. N. Hopkins.....	Chicago, Ill.....	250.00
	Total.....		\$ 3,000.00

Table No. 140—Showing Receipts from the United States Government in Aid of the Soldiers' Home.

August 21, 1899.....	\$ 6,258.00
May 2, 1900.....	27,250.14
May 22, 1900.....	12,680.17
October 22, 1900.....	10,248.70
November 9, 1900.....	13,025.00
January 29, 1901.....	14,750.00
June 7, 1901.....	1,851.30
Total.....	\$ 86,063.31

Table No. 141—Showing Receipts of Revenue from Miscellaneous Sources.

DATE.	BY WHOM PAID.	REFERENCE.	AMOUNT.
Aug. 15, 1899	J. D. McGarraugh, custodian.....	Sale of iron, etc.....	\$ 41.86
Aug. 24, 1899	John Herriott, treasurer.....	Refund on col. inh tax warrant.....	25
Sept 16, 1899	Lewis Wix.....	Conscience money.....	31.25
Oct. 7, 1899	H. F. Bain, Ass't state geologist.....	Sale of reports.....	7.45
Nov. 15, 1899	H. F. Bain, Ass't state geologist.....	Sale of reports.....	9.50
Feb. 1, 1900	Milton Remley, attorney-general.....	State vs. J. A. Deyer.....	142.05
Feb. 23, 1900	J. D. McGarraugh, custodian.....	Sale two old typewriters.....	14.00
Mar. 1, 1900	H. F. Bain, Ass't state geologist.....	Sale of reports.....	15.46
Mar. 17, 1900	H. N. Chase, Sec'y Trans-Mississippi commission.....		
April 20, 1900	L. F. Aldinger, Co. Treas. O'Brien county.....	Refund, unused appropriation.....	184.60
		Refund, account double payment farmer's institute.....	50.00
April 30, 1900	J. D. McGarraugh, custodian.....	Sale old typewriter.....	5.00
May 2, 1900	H. J. Bennett, clerk supply dep't.....	Sale hand books soldiers monum't.....	7.95
May 21, 1900	J. D. McGarraugh, custodian.....	Sale of waste paper.....	27.50
May 24, 1900	G. L. Dobson, secretary of state.....	Sale of codes and session laws.....	442.00
June 4, 1900	Frank A. Wilder, assistant state geologist.....	Sale of reports.....	5.15
Aug. 6, 1900	William Larabee.....	Refund account of interchangeable mileage certificates.....	56.21
Aug. 11, 1900	M. H. Byers, adjutant-general.....	Refund overcharge freight camp equipage.....	17.00
Nov. 10, 1900	M. H. Byers, adjutant-general.....	Refund gas bill paid twice.....	1.08
Nov. 12, 1900	A. G. Leonard, assistant state geologist.....		
Jan. 3, 1901	Frank F. Merriam, auditor of state.....	Sale of reports.....	10.06
		Refund on warrant No. 1435, executive council contingent fund.....	4.62
Jan. 5, 1901	G. L. Dobson, secretary of state.....	Sale of codes and session laws.....	382.45
Jan. 19, 1901	Frank F. Merriam, auditor of state.....	Refund on warrant No. 3549, return of fugitive fund.....	12.50
Feb. 4, 1901	State B'd Vet. Medical Examiners.....		429.61
April 6, 1901	G. S. Gilbertson, state treasurer.....	Costs J. R. Prime vs. F. M. Drake et al.....	15.00
April 17, 1901	Chas. W. Mullan, attorney-general.....	Refund costs Campbell vs. Wait.....	37.90
May 3, 1901	J. E. Stout, treasurer state board mine inspectors.....		2,750.00
May 13, 1901	W. B. Martin, secretary of state.....	Sale of codes and session laws.....	197.10
May 27, 1901	A. G. Leonard, assistant state geologist.....		
June 15, 1901	W. B. Martin, secretary of state.....	Sale of reports.....	55.25
		Sale of codes; to balance account of G. L. Dobson.....	95.00
June 15, 1901	John Irving.....	Rent of lake lands.....	50.00
June 21, 1901	A. H. Davison, Sec'y Ex. council.....	Rent of lake lands.....	185.00
June 22, 1901	F. S. Treat, Sec'y board of control.....	Refund of excess in express charges.....	.25
	Total.....		\$5,293.11

Receipts from transfer of temporary school fund (see table No. 196)..... \$ 1,353.30
 Receipts from collateral inheritance tax (see tables 146-148)..... 196,464.54
 Receipts from state institutions under board of control (see tables No. 154-169)..... 181,547.04

Table No. 142—Showing Monthly Transactions of the Treasury Relating to Receipts of Revenue, Warrants Issued Thereon, and Warrants Redeemed for the Biennial Period Ending June 30, 1901.

DATE PAID.	Revenue collections.	Warrants issued.	Warrants redeemed.
July, 1899.....	\$ 48,262.68	\$ 137,662.22	\$ 136,152.11
August, 1899.....	82,245.48	138,885.00	138,902.94
September, 1899.....	91,891.90	153,835.54	152,223.22
Quarter.....	\$ 222,400.06	\$ 430,382.76	\$ 427,278.27
October, 1899.....	571,537.99	140,630.48	148,704.15
November, 1899.....	175,206.18	192,733.07	187,506.58
December, 1899.....	93,106.80	175,495.78	176,794.07
Quarter.....	\$ 839,850.97	\$ 508,859.33	\$ 513,004.80
January, 1900.....	141,499.10	158,791.76	154,735.75
February, 1900.....	248,081.06	233,318.24	227,493.70
March, 1900.....	215,776.21	183,331.81	177,395.83
Quarter.....	\$ 605,956.37	\$ 575,441.81	\$ 559,625.28
April, 1900.....	612,907.95	222,884.92	237,477.57
May, 1900.....	231,176.94	161,769.28	154,147.51
June, 1900.....	84,565.29	161,407.10	164,493.66
Quarter.....	\$ 928,650.18	\$ 546,061.30	\$ 556,119.04
July, 1900.....	96,899.11	135,507.44	140,108.61
August, 1900.....	87,209.52	145,637.33	142,887.20
September, 1900.....	102,215.31	187,892.58	172,654.03
Quarter.....	\$ 286,323.94	\$ 469,037.39	\$ 455,649.84
October, 1900.....	506,698.48	202,082.15	217,667.37
November, 1900.....	162,418.52	231,713.21	223,912.73
December, 1900.....	92,376.20	251,491.61	244,122.29
Quarter.....	\$ 761,493.20	\$ 685,286.97	\$ 685,702.39
January, 1901.....	150,869.65	244,632.22	258,160.17
February, 1901.....	207,512.02	173,882.82	178,635.52
March, 1901.....	232,626.89	213,119.46	216,448.37
Quarter.....	\$ 591,008.56	\$ 631,534.50	\$ 653,244.06
April, 1901.....	592,303.73	179,534.34	146,275.30
May, 1901.....	194,651.15	196,577.93	218,488.67
June, 1901.....	97,407.38	197,497.37	205,786.09
Quarter.....	\$ 884,376.26	\$ 573,589.64	\$ 570,550.06
Grand total.....	\$5,120,059.54	\$4,420,103.70	\$4,421,173.74

Table No. 143—Recapitulation—General Revenue.

Receipts from counties—		
State revenue.....	\$ 3,148,280.84	
Insane.....	717,778.06	
Blind.....	1,130.76	
Deaf.....	3,594.71	
Feeble-Minded.....	24,999.25	
Orphans' Home.....	43,439.50—\$ 3,939,323.12	
Corporation taxes—		
Insurance companies.....	382,165.22	
Telephone companies.....	14,135.50	
Telegraph companies.....	20,034.33	
Express companies.....	8,804.71—	425,139.76
Fees from state officers—		
Auditor of state.....	95,516.75	
Clerk of supreme court.....	7,544.66	
Dairy commissioner.....	1,499.00	
State entomologist.....	1,166.25	
Pharmacy commission.....	23,838.71	
Secretary of state.....	125,568.05	
Superintendent of public instruction.....	3,268.00	
Oil inspectors.....	23,503.94—	281,875.36
Fees from itinerant physicians.....		3,000.00
Federal aid to soldiers' home.....		86,063.31
Transfers from temporary school fund.....		1,353.30
Receipts from state institutions under board of control.....		181,547.04
Collateral inheritance tax.....		196,464.54
Miscellaneous.....		5,293.11
Total revenue received from all sources.....	\$ 5,120,059.54	
Balance on hand July 1, 1899.....		445,002.37
Total.....	\$ 5,565,061.91	
Total state auditor's warrants redeemed.....	\$ 4,421,173.74	
Cash balance at close of business June 30, 1901.....	1,143,888.17—\$ 5,565,061.91	

Division

COLLATERAL INHERITANCE TAX

Table No. 144—Showing Estate reported to John Herriott, Treasurer of State, as liable for the Collateral Inheritance Tax, up to January 7, 1901.

ADAIR COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Nov. 20, 1899	Margaret F. Wilson.....	F. F. Furst.....	Tax paid.
Nov. 20, 1899	D. L. Wilson	F. F. Furst.....	Tax paid.

ADAMS COUNTY.

March 1, 1900	Dr. A. A. Rawson.....	Carl W. Stanley, Co. Atty.	
June 21, 1900	E. K. Green	Carl W. Stanley, Co. Atty.	

ALLAMAKEE COUNTY.

July 8, 1899	Adolph Ruggemeir.....	H. H. Stillwell, Co. Atty..	Tax paid.
July 15, 1899	Peter Moelr	H. H. Stillwell, Co. Atty..	Tax paid.
Sept. 4, 1899	Esic Hanson	Ellison Orr, Clerk.....	Tax paid.
Jan. 16, 1900	Nels J. Skeim	H. H. Stillwell, Co. Atty..	Tax paid.

APPANOOSE COUNTY.

July 5, 1900	George W. Hardin.....	J. M. Wilson, Co. Atty....	
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AUDUBON COUNTY.

April 30, 1900	Jean Braun.....	J. M. Graham, Co. Atty..	
Nov. 26, 1900	Anna Curd	J. M. Graham, Co. Atty..	

BENTON COUNTY.

July 22, 1899	Margaret Remer.....	M. J. Tobin, Co. Atty.....	Tax paid.
Sept. 2, 1899	Isaac Pierce.....	M. J. Tobin, Co. Atty.....	Tax paid.
Sept. 27, 1899	Martha Spencer.....	M. J. Tobin, Co. Atty.....	Tax paid.
Dec. 7, 1899	Mrs. P. W. Darling.....	M. J. Tobin, Co. Atty.....	
Feb. 14, 1900	John N. Halboth.....	M. J. Tobin, Co. Atty.....	
April 20, 1900	Rebecca Cozad.....	Gilchrist, Whipple & Montgomery	Tax paid.

BLACKHAWK COUNTY.

Dec. 22, 1899	Henry Klausner	S. B. Reed, Co. Atty.....	Tax paid.
Dec. 22, 1899	Joshua Kyler	S. B. Reed, Co. Atty.....	
Dec. 22, 1899	Johan Jensen	S. B. Reed, Co. Atty.....	
Dec. 22, 1899	Mary Ann Burden.....	S. B. Reed, Co. Atty.....	Tax paid.
Dec. 22, 1899	Theodore A. Jenny	S. B. Reed, Co. Atty.....	Tax paid.
Dec. 22, 1899	Julius A. Peck.....	S. B. Reed, Co. Atty.....	
Dec. 22, 1899	William McNillis	S. B. Reed, Co. Atty.....	Tax paid.
Dec. 22, 1899	John O'Keefe	S. B. Reed, Co. Atty.....	
Dec. 22, 1899	Mary Holmes	S. B. Reed, Co. Atty.....	No tax due.
Sept. 22, 1900	Frederick A. Platt.....	S. B. Reed, Co. Atty.....	

BLACKHAWK COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Sept. 22, 1900	Julia K. Sloan.....	S. B. Reed, Co. Atty.....	
Sept. 22, 1900	Bartholemew Kelley.....	B. Reed, Co. Atty.....	
Sept. 22, 1900	W. W. Campbell.....	B. Reed, Co. Atty.....	
Sept. 22, 1900	Job J. Budd.....	S. B. Reed, Co. Atty.....	Tax paid.
Oct. 15, 1900	Caroline Gay.....	S. B. Reed, Co. Atty.....	
Oct. 18, 1900	Warren Bailey.....	A. J. Edwards, Atty.....	
Oct. 18, 1900	Samuel D. Shaw.....	S. B. Reed, Co. Atty.....	
Oct. 18, 1900	H. Ward Cooper.....	B. Reed, Co. Atty.....	
Oct. 18, 1900	Mary M. Hoyt.....	B. Reed, Co. Atty.....	
Oct. 18, 1900	Nellie M. Barrett.....	B. Reed, Co. Atty.....	
Oct. 18, 1900	Thomas Benton.....	B. Reed, Co. Atty.....	
Dec. 3, 1900	John Garfoot.....	S. B. Reed, Co. Atty.....	Tax paid.

BREMER COUNTY.

Feb. 16, 1900	Joseph Simbric.....	J. Y. Hazlett, Co. Atty.....	Tax paid.
April 21, 1900	S. F. Cass.....	J. Y. Hazlett, Co. Atty.....	Tax paid.
May 5, 1900	Erastus Nicholas.....	J. Y. Hazlett, Co. Atty.....	
Sept. 28, 1900	Henrich Oldendorf.....	J. Y. Hazlett, Co. Atty.....	
Nov. 30, 1900	Robert Watts.....	J. Y. Hazlett, Co. Atty.....	Tax paid.

BUCHANAN COUNTY.

Sept. 14, 1899	Mrs. Mary Halpin.....	H. W. Holman, Co. Atty.....	Tax paid.....
Oct. 2, 1899	Cyrus S. Gates.....	H. W. Holman, Co. Atty.....	No tax due.....
Oct. 9, 1899	David C. Neidigh.....	H. W. Holman, Co. Atty.....	Tax paid.....
Nov. 10, 1899	Horatio Bryant.....	H. W. Holman, Co. Atty.....	
Nov. 21, 1899	John Tobin.....	E. M. Thompson, Atty.....	
Nov. 22, 1899	James Forrester.....	H. W. Holman, Co. Atty.....	Tax paid.....
Jan. 22, 1900	Jacob H. Stoneman.....	H. W. Holman, Co. Atty.....	
Mar. 24, 1900	William Bartlett.....	H. W. Holman, Co. Atty.....	
Mar. 24, 1900	Juliane Bartlett.....	H. W. Holman, Co. Atty.....	
June 10, 1900	Edith C. Higgins.....	R. C. Bras, clerk.....	
Nov. 13, 1900	E. K. Miller.....	Lake & Harmon, Attys.....	
Dec. 29, 1900	Cornelius Z. Gardner.....	Lake & Harmon, Attys.....	Tax paid.

BUENA VISTA COUNTY.

Oct. 19, 1899	Alice Foley.....	H. F. Schultz, Co. Atty.....	
July 21, 1900	Anna Waesmer.....	H. F. Schultz, Co. Atty.....	No tax due.
Nov. 7, 1900	L. E. Hay.....	H. F. Schultz, Co. Atty.....	

BUTLER COUNTY.

Aug. 30, 1899	James B. Herron.....	Craig Ray & Hyde.....	Tax paid.
Sept. 7, 1899	James A. Thomas.....	Geo. A. McIntyre, Co. Atty.....	No tax due.
Sept. 9, 1899	Louisa Edick.....	Geo. A. McIntyre, Co. Atty.....	Tax paid.
Oct. 2, 1899	Thomas.....	Geo. A. McIntyre, Co. Atty.....	
Jan. 3, 1900	J. J. Weichmann.....	Geo. A. McIntyre, Co. Atty.....	
Oct. 27, 1900	Rufus B. Childs.....	Geo. A. McIntyre, Co. Atty.....	
Oct. 27, 1900	Hannah Desmond.....	Geo. A. McIntyre, Co. Atty.....	

CARROLL COUNTY.

Nov. 16, 1899	Nancy E. Gibson.....	A. T. Oelrich, Co. Atty.....	Tax paid.
Dec. 15, 1899	Claus H. Mundt.....	A. T. Oelrich, Co. Atty.....	Tax paid.
Jan. 4, 1900	Lewis Merchant.....	A. T. Oelrich, Co. Atty.....	

CASS COUNTY.

Aug. 8, 1899	Nancy J. McCrea.....	James B. Bruff, Atty.....	Tax paid.
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CEDAR COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Sept. 2, 1899	Thomas H. Tucker.....	C. O. Boling, Co. Atty.....	Tax paid.
Sept. 2, 1899	James Tucker.....	C. O. Boling, Co. Atty.....	Tax paid.
July 17, 1900	Rosanna Gesseman.....	C. O. Boling, Co. Atty.....	
Dec. 13, 1900	Jane Bunker.....	C. O. Boling, Co. Atty.....	
Dec. 24, 1900	Levi Herr.....	C. O. Boling, Co. Atty.....	
Dec. 24, 1900	W. H. Sisler.....	C. O. Boling, Co. Atty.....	
Dec. 24, 1900	Anson C. Cartwright.....	C. O. Boling, Co. Atty.....	

CERRO GORDO COUNTY.

May 4, 1900	Robert Fleming.....	D. W. Telford, Co. Atty.....	Tax paid.
May 8, 1900	George H. Dickerman.....	D. W. Telford, Co. Atty.....	
May 15, 1900	Alexander McMullin.....	D. W. Telford, Co. Atty.....	Tax paid.
Dec. 26, 1900	Fred Fish.....	D. W. Telford, Co. Atty.....	

CHEROKEE COUNTY.

Oct. 4, 1900	James McKie.....	Thomas McCulla, Co. Atty.....	
Oct. 4, 1900	James O'Donnell.....	Thomas McCulla, Co. Atty.....	
Oct. 4, 1900	John H. Heller.....	Thomas McCulla, Co. Atty.....	Tax paid.
Oct. 16, 1900	John Anderson.....	Thomas McCulla, Co. Atty.....	
Oct. 20, 1900	M. Wakefield.....	Thomas McCulla, Co. Atty.....	Tax paid.

CHICKASAW COUNTY.

Dec. 4, 1899	James Casey.....	M. E. Geiser, Co. Atty.....	Tax paid.
Feb. 16, 1900	Joseph Schminski.....	M. E. Geiser, Co. Atty.....	Tax paid.
Feb. 21, 1900	Rev. John Casey.....	M. E. Geiser, Co. Atty.....	Tax paid.
Sept. 10, 1900	Carrie Iverson.....	M. E. Geiser, Co. Atty.....	Tax paid.
Sept. 19, 1900	John Clarken.....	M. E. Geiser, Co. Atty.....	Tax paid.
Sept. 19, 1900	S. M. Morgan.....	M. E. Geiser, Co. Atty.....	Tax paid.
Sept. 19, 1900	Henry B. Parks.....	M. E. Geiser, Co. Atty.....	
Dec. 21, 1900	Elizabeth Nehl.....	M. E. Geiser, Co. Atty.....	Tax paid.

CLARKE COUNTY.

Nov. 24, 1899	Peter Bailey.....	L. A. Touet, Co. Atty.....	
Nov. 24, 1899	Reuben Mills.....	L. A. Touet, Co. Atty.....	Tax paid.
Dec. 26, 1899	Ann Daniels.....	L. A. Touet, Co. Atty.....	Tax paid.
May 14, 1900	Joseph M. Jones.....	L. A. Touet, Co. Atty.....	

CLAYTON COUNTY.

Jan. 30, 1900	Peter Paul Walber.....	T. M. Davidson, Co. Atty.....	No tax due.
Feb. 5, 1900	Joseph Hunter.....	T. M. Davidson, Co. Atty.....	
Feb. 12, 1900	Louis Onitz.....	T. M. Davidson, Co. Atty.....	
April 13, 1900	Bridget Lane.....	T. M. Davidson, Co. Atty.....	Tax paid.
May 1, 1900	Josephine Naescher.....	T. M. Davidson, Co. Atty.....	
May 16, 1900	A. M. Davis.....	T. M. Davidson, Co. Atty.....	
July 23, 1900	William Colliton.....	D. D. Murphy, Atty.....	No tax due.

CLINTON COUNTY.

Dec. 5, 1899	William Copping.....	C. H. George, Co. Atty.....	Tax paid.
Dec. 13, 1899	Mary Colman.....	C. H. George, Co. Atty.....	Tax paid.
Dec. 30, 1899	W. J. McLaughlin.....	C. H. George, Co. Atty.....	Tax paid.
Jan. 4, 1900	Thomas Calderwood.....	C. H. George, Co. Atty.....	Tax paid.
Feb. 17, 1900	Francis G. Boyd.....	C. H. George, Co. Atty.....	
April 6, 1900	T. F. Burke.....	C. H. George, Co. Atty.....	
June 12, 1900	Martin Ingwersen.....	C. H. George, Co. Atty.....	
June 25, 1900	Matthew Fagan.....	C. H. George, Co. Atty.....	Tax paid.

CRAWFORD COUNTY.

DATE RE- PORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Mar. 24, 1900	H. J. Kuelner.....	Emil Kruger, Clerk.....	Tax paid.
May 31, 1900	Levi Rowland.....	Emil Kruger, Clerk.....	Tax paid.

DALLAS COUNTY.

May 17, 1900	Stella R. Smith.....	W. W. Cardell, Attorney..	
May 18, 1900	Mary C. Legro.....	W. W. Cardell, Attorney..	
May 18, 1900	Eunice A. Harmon.....	W. W. Cardell, Attorney..	
Oct. 19, 1900	Leroy Hammond.....	White & Clark, Attorneys.	

DAVIS COUNTY.

March 13, 1900	Joseph H. Ford, Sr.	D. H. Payne, Co. Atty ..	Tax paid.
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DECATUR COUNTY.

Sept. 28, 1899	Esther Dancer.....	Geo. W. Baker, Co. Att. ..	Tax paid.
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DELAWARE COUNTY.

Jan. 30, 1900	Alexander H. Landis . . .	F. H. Paul, Clerk.....	Tax paid.
July 9, 1900	Phoebe L. Austin.....	F. B. Blair, Co. Atty.....	
July 9, 1900	Emeline Wilcox.....	F. B. Blair, Co. Atty.....	
July 9, 1900	Jacob Schwinger.....	F. B. Blair, Co. Atty.....	Life estate to wife.
July 9, 1900	Davis Grange.....	F. B. Blair, Co. Atty.....	Tax paid.
July 9, 1900	Fidelia O. Hutchins.....	F. B. Blair, Co. Atty.....	
July 9, 1900	Robert Dickson.....	F. B. Blair, Co. Atty.....	Tax paid.
July 9, 1900	Hannah Keeler.....	F. B. Blair, Co. Atty.....	
July 9, 1900	M rtha S. Lyman.....	F. B. Blair, Co. Atty.....	
July 9, 1900	William H. Flynn.....	F. B. Blair, Co. Atty.....	Tax paid.
July 11, 1900	Michael Crothy.....	F. B. Blair, Co. Atty.....	
July 11, 1900	John Edmonds.....	F. B. Blair, Co. Atty.....	
July 11, 1900	Augusta Ames.....	F. B. Blair, Co. Atty.....	
Aug. 13, 1900	Charles F. McKay.....	F. B. Blair, Co. Atty.....	
Aug. 13, 1900	Mary C. Ecker.....	F. B. Blair, Co. Atty.....	

DES MOINES COUNTY.

July 22, 1899	George W. Buttles.....	Charles C. Clark, Co. Atty.	Tax paid.
July 22, 1899	L. W. Dickenson.....	Charles C. Clark, Co. Atty.	
Oct. 12, 1899	R. C. Crawford.....	Charles C. Clark, Co. Atty.	Tax paid.
Oct. 12, 1899	Lucia G. Cook.....	Charles C. Clark, Co. Atty.	Tax paid.
Oct. 12, 1899	William Miller.....	Charles C. Clark, Co. Atty.	
Oct. 7, 1899	C. W. Grasshoff.....	Charles C. Clark, Co. Atty.	Tax paid.
Dec. 8, 1899	Bridget Whalen.....	Charles C. Clark, Co. Atty.	
Dec. 8, 1899	Helena Kleeman.....	Charles C. Clark, Co. Atty.	Tax paid.
Feb. 16, 1900	William H. Davis.....	Charles C. Clark, Co. Atty.	
Feb. 16, 1900	John M. Forbes.....	Charles C. Clark, Co. Atty.	
Feb. 16, 1900	Charles S. Shivers.....	Charles C. Clark, Co. Atty.	
Feb. 16, 1900	Lewis M. Smith.....	Charles C. Clark, Co. Atty.	Tax paid.
March 17, 1900	Louisa D. Laumann.....	Charles C. Clark, Co. Atty.	
May 15, 1900	Charles W. Rand.....	Charles C. Clark, Co. Atty.	
May 15, 1900	George Randall.....	Charles C. Clark, Co. Atty.	
May 15, 1900	Louis M. Michael.....	Charles C. Clark, Co. Atty.	
May 15, 1900	L. W. C. Juggar.....	Charles C. Clark, Co. Atty.	
Oct. 25, 1900	Susan B. Harrington.....	Charles C. Clark, Co. Atty.	
Oct. 25, 1900	Laura M. Jones.....	Charles C. Clark, Co. Atty.	
Oct. 25, 1900	Fred Brumund.....	Charles C. Clark, Co. Atty.	
Oct. 25, 1900	Mary A. Holbrook.....	Charles C. Clark, Co. Atty.	
Nov. 26, 1900	Margaretha Langewerth...	Charles C. Clark, Co. Atty.	

DUBUQUE COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
July 13, 1899	Catharine Ryan.....	John Deery, Atty....	
October 5, 1899	Michael Kaber.....	E. E. Bowen, Co. Atty....	
October 5, 1899	Edward O'Donnell.....	E. E. Bowen, Co. Atty....	
October 5, 1899	Henry Kiene.....	E. E. Bowen, Co. Atty....	
October 5, 1899	Elvira A. Cummings.....	E. E. Bowen, Co. Atty....	Tax paid.
October 5, 1899	James C. Johnson.....	E. E. Bowen, Co. Atty....	Tax paid.
October 5, 1899	Paul Frische.....	E. E. Bowen, Co. Atty....	Tax paid.
October 5, 1899	Jane Sullivan.....	E. E. Bowen, Co. Atty....	Tax paid.
October 5, 1899	L. R. Brown.....	E. E. Bowen, Co. Atty....	Tax paid.
Oct. 27, 1899	John Yall.....	John I. Mullaney.....	Tax paid.
March 13, 1900	John Hennessey.....	E. E. Bowen, Co. Atty....	
May 14, 1900	Amanda Wilson.....	E. E. Bowen, Co. Atty....	Tax paid.
May 14, 1900	Catharine Heeb.....	E. E. Bowen, Co. Atty....	Tax paid.
May 14, 1900	James B. Hill.....	E. E. Bowen, Co. Atty....	
May 14, 1900	Arthur O'Malley.....	E. E. Bowen, Co. Atty....	
May 15, 1900	Charles C. Bruce.....	E. E. Bowen, Co. Atty....	Tax paid.
May 15, 1900	William Hainer.....	E. E. Bowen, Co. Atty....	Tax paid.
May 15, 1900	Kate Zigrang.....	E. E. Bowen, Co. Atty....	Tax paid.
May 16, 1900	Lucinda C. Watson.....	E. E. Bowen, Co. Atty....	Tax paid.
May 16, 1900	Nicholas Moes.....	E. E. Bowen, Co. Atty....	
May 16, 1900	Angelina Buechler.....	E. E. Bowen, Co. Atty....	
May 16, 1900	Henry McMullen.....	E. E. Bowen, Co. Atty....	
May 16, 1900	Magdalena Kuntz.....	E. E. Bowen, Co. Atty....	Tax paid.
May 16, 1900	Nellie M. Conroy.....	E. E. Bowen, Co. Atty....	
May 16, 1900	Catharine McCloskey.....	E. E. Bowen, Co. Atty....	
May 16, 1900	Margaret Mulqueeney.....	E. E. Bowen, Co. Atty....	
May 16, 1900	Sigmund Fritschet.....	E. E. Bowen, Co. Atty....	
July 2, 1900	George Corbett.....	E. E. Bowen, Co. Atty....	
Sept. 14, 1900	Catharine Melchoir.....	Matthews, Lindsay & Frantzen, Attys.....	

EMMET COUNTY.

Dec. 1, 1899	Anna S. Paton.....	A. W. Swett, Co. Atty...	Life estate to sons.
Dec. 9, 1899	David Duncan.....	A. W. Swett, Co. Atty....	Tax paid.

FAYETTE COUNTY.

July 20, 1899	Dora Sorg.....	H. P. Hancock, Co. Atty..	Not liable.
July 23, 1899	Edward H. Flynn.....	H. P. Hancock, Co. Atty..	Tax paid.
Dec. 22, 1899	Charlotte Branse.....	William E. Fuller, Atty. ..	Tax paid.
Jan. 3, 1900	Levi Fuller.....	H. P. Hancock, Co. Atty..	No tax due.

FLOYD COUNTY.

Dec. 6, 1899	Magnus C. Bolander.....	S. P. Miles, Co. Atty.....	
March 9, 1900	Andrew Harpending.....	S. P. Miles, Co. Atty.....	
April 4, 1900	Catherine W. Bort.....	John S. Bradley.....	

FREMONT COUNTY.

Dec. 7, 1899	David Penny.....	L. A. Hill, Co. Atty.....	
July 11, 1900	Thomas M. Ewell.....	L. A. Hill, Co. Atty.....	
August 31, 1900	G. S. McCaffrey.....	L. A. Hill, Co. Atty.....	Tax paid.

GREENE COUNTY.

March 16, 1900	J. W. Harvey.....	E. G. Albert, Co. Atty....	
June 22, 1900	Sarah A. McAtavey.....	E. G. Albert, Co. Atty....	
June 27, 1900	George D. Odiorne.....	E. G. Albert, Co. Atty....	

GUTHRIE COUNTY.

March 9, 1900	P. J. F. Lane.....	J. H. Rogers.....	Tax paid.
May 26, 1900	George W. Osgood.....	J. W. Morris, Co. Atty....	
June 18, 1900	Maggie Phillips.....	H. K. Dewey.....	Tax paid.

HAMILTON COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
July 19, 1900	D. H. Palmer.....	A. N. Boeye, Co. Atty....	
July 19, 1900	W. J. Chamberlin.....	A. N. Boeye, Co. Atty....	
Sept. 21, 1900	Benjamin F. Funk.....	A. N. Boeye, Co. Atty....	
Sept. 21, 1900	Talman Wiltsey.....	A. N. Boeye, Co. Atty....	
Nov. 19, 1900	James Johnston.....	A. N. Boeye, Co. Atty....	

HANCOCK COUNTY.

Nov. 18, 1899	Rachel Low	J. E. Wichman, Co. Atty..	Tax paid.
May 18, 1900	John Johnson Wixie.....	J. E. Wichman, Co. Atty..	
May 29, 1900	Gregory Reilly	J. E. Wichman, Co. Atty..	Tax paid.

HARDIN COUNTY.

Nov. 9, 1899	Julius Terril	E. H. Lundy, Co. Atty....	Tax paid.
Dec. 4, 1899	Harriet S. Cross.....	F. W. Crockett	Tax paid.
Dec. 4, 1899	Alice Croston.....	F. W. Crockett	Tax paid.
June 8, 1899	Jolly L. Parish.....	E. H. Lundy, Co. Atty....	
Nov. 23, 1899	Barney Monahan.....	J. F. Hardin.....	Tax paid.

HENRY COUNTY.

July 14, 1899	Martha Howard Black.....	T. M. McAdam, Co. Atty..	Tax paid.
July 14, 1899	Elizabeth C. Buffington...	T. M. McAdam, Co. Atty..	Tax paid.
Nov. 4, 1899	Peter Gerrick.....	T. M. McAdam, Co. Atty..	
Dec. 11, 1899	W. G. Saunders	T. M. McAdam, Co. Atty..	
Feb. 19, 1900	Lot Lindley	W. I. Babb, Atty.....	Tax paid.
March 14, 1900	Lavina Russell.....	T. M. McAdam, Co. Atty..	
March 14, 1900	William Larew.....	T. M. McAdam, Co. Atty..	Tax paid.
March 15, 1900	Carridon Peck.....	W. I. Babb, Atty.....	Tax paid.
April 30, 1900	W. F. Bruning.....	W. I. Babb, Atty.....	
Sept. 4, 1900	James McCormick.....	George H. Spahr.....	
Sept. 12, 1900	Thomas Russell Cowden.....	George H. Spahr.....	Tax paid.

HOWARD COUNTY.

March 29, 1900	Nicholas O'Brien.....	W. L. Converse, Co. Atty..	
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HUMBOLDT COUNTY.

Oct. 14, 1899	Louisa Neidermeier.....	W. J. Taft, Co. Atty.....	
Aug. 30, 1900	Blandina M. Elting.....	W. J. Taft, Co. Atty.....	
Dec. 22, 1900	Samuel Doe.....	W. J. Taft, Co. Atty.....	

IDA COUNTY.

July 13, 1899	Peter Rasmussen.....	M. M. White.....	Tax paid.
Nov. 28, 1899	M. Cole	M. M. White.....	

IOWA COUNTY.

April 4, 1900	James McAuley	R. W. Pugh, Co. Atty.....	
April 4, 1900	Eliza McAuley	R. W. Pugh, Co. Atty.....	
April 4, 1900	B. Archibald	R. W. Pugh, Co. Atty.....	
April 4, 1900	Ebenezer Walher	R. W. Pugh, Co. Atty.....	
April 4, 1900	John Blythe, Sr.....	R. W. Pugh, Co. Atty.....	Tax paid.
April 4, 1900	Benjamin Owen.....	R. W. Pugh, Co. Atty.....	
April 4, 1900	Elizabeth Murboch.....	R. W. Pugh, Co. Atty.....	Tax paid.
June 26, 1900	Michael Rigney.....	R. W. Pugh, Co. Atty.....	
June 26, 1900	R. H. Mobly	R. W. Pugh, Co. Atty.....	
June 28, 1900	Hans Halverson.....	R. W. Pugh, Co. Atty.....	
Oct. 19, 1900	Jacob Scheuner.....	George Heineman.....	Tax paid.
Dec. 12, 1900	Evan M. Davies.....	R. W. Pugh, Co. Atty.....	

JACKSON COUNTY

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Sept. 29, 1899	Charles F. Stien	G. L. Johnson, Co. Atty..	Tax paid.
Nov. 23, 1899	George Kelsall	C. M. Thomas, Co. Atty..	Not liable.
Dec. 5, 1899	Joseph Kelso	C. M. Thomas, Co. Atty..	Not liable.
March 1, 1900	Paul V. Hicks.....	C. M. Thomas, Co. Atty..	
April 2, 1900	Michael Hanlan	C. M. Thomas, Co. Atty..	
May 14, 1900	P. J. Clabby.....	C. M. Thomas, Co. Atty..	
May 23, 1900	John Yerger.....	C. M. Thomas, Co. Atty..	
July 30, 1900	Robert Brady	C. M. Thomas, Co. Atty..	
Sept. 16, 1900	Roxanna Brady	C. M. Thomas, Co. Atty..	
Sept. 12, 1900	Katherine Kerwin.....	C. M. Thomas, Co. Atty..	
Sept. 19, 1900	Richard Jones.....	C. M. Thomas, Co. Atty..	
Sept. 19, 1900	John Boyenson	C. M. Thomas, Co. Atty..	
Nov. 27, 1900	Thomas Duell.....	C. M. Thomas, Co. Atty..	
Dec. 22, 1900	Tim Lambe	C. M. Thomas, Co. Atty..	

JASPER COUNTY.

Jan. 30, 1900	R. L. Johnston	A. F. Brown, attorney	
Feb. 26, 1900	James Parker	Harrah & Myers, attorneys	Tax paid.
Feb. 28, 1900	Margaret A. Moran.....	W. O. McElroy, Co. Atty..	
April 20, 1900	Lizzie Watson.....	Henry Silwold, Co. Atty..	No tax due.
July 19, 1900	Nancy Russell.....	A. F. Brown, attorney	
July 21, 1900	Josephine Davis.....	Henry Silwold, Co. Atty..	

JOHNSON COUNTY.

Jan. 20, 1900	S. W. Payne	Clerk of the Dist. Court....	Tax paid.
Aug. 28, 1900	Sarah E. Seymour	Dutcher & Davis, Attys...	Tax paid.
Oct. 9, 1900	G. M. Hardy	M. Cavanagh, appraiser...	
Nov. 30, 1900	Isaac Eaton	Vincent Zemunt, Co. Atty	

JONES COUNTY.

Oct. 21, 1899	Angelina Williams	M. W. Herrick, Co. Atty..	Tax paid.
Feb. 14, 1900	Peter Strong.....	M. W. Herrick, Co. Atty..	Tax paid.
Mar. 1, 1900	Thomas O. Hines.....	M. W. Herrick, Co. Atty..	Tax paid.
April 17, 1900	Mary Kirkpatrick.....	M. W. Herrick, Co. Atty..	
April 17, 1900	Edwin Mills.....	M. W. Herrick, Co. Atty..	
April 19, 1900	George Stuhler.....	M. W. Herrick, Co. Atty..	Tax paid.
June 18, 1900	Bennafield Reiter.....	M. W. Herrick, Co. Atty..	
June 18, 1900	J. I. Corbyn.....	M. W. Herrick, Co. Atty..	
Oct. 15, 1900	W. H. Proctor.....	M. W. Herrick, Co. Atty..	
Nov. 19, 1900	Lucetta Stevens.....	M. W. Herrick, Co. Atty..	

KEOKUK COUNTY.

Aug. 22, 1899	Fred Weiland	W. C. Gambell, Co. Atty..	Tax paid.
Mar. 20, 1900	David J. McMurray.....	Henry F. Wagner, Atty....	Tax paid.

LEE COUNTY.

Mar. 9, 1900	Anna A. Schulte.....	J. E. Craig, Co. Atty.....	No tax due.
Mar. 9, 1900	William M. Burton.....	J. E. Craig, Co. Atty.....	
Mar. 9, 1900	James Miller.....	J. E. Craig, Co. Atty.....	
Mar. 9, 1900	George F. Kiel	J. E. Craig, Co. Atty.....	Tax paid.
Mar. 21, 1900	Louisa Lachman	S. I. Rutledge, Clerk.....	Tax paid.
May 15, 1900	Richard McDonald	J. E. Craig, Co. Atty.....	
May 28, 1900	Frank D. Hay.....	J. E. Craig, Co. Atty.....	
June 7, 1900	William K. Johnson.....	J. E. Craig, Co. Atty.....	
June 21, 1900	Mary Hill	W. B. Collins, Atty.....	Tax paid.
June 22, 1900	John Pritchett.....	S. I. Rutledge, Clerk.....	
Oct. 15, 1900	Samuel M. Clark	John E. Craig, Co. Atty...	
Oct. 15, 1900	Emily R. Courtright.....	John E. Craig, Co. Atty...	
Oct. 15, 1900	Christ. W. Kuspert.....	John E. Craig, Co. Atty...	

LINN COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Aug. 29, 1899	F. A. McConahy.....	F. L. Anderson.....	Tax paid.
Sept. 9, 1899	Sarah A. Bowdish.....	W. O. Clemans, Co. Atty..	Tax paid.
Sept. 9, 1899	Sarah E. Thompson.....	W. O. Clemans, Co. Atty..	Tax paid.
Sept. 20, 1899	James S. Walker.....	W. O. Clemans, Co. Atty..	
Sept. 20, 1899	Joseph Johnson.....	W. O. Clemans, Co. Atty..	
Sept. 20, 1899	George F. Miller.....	W. O. Clemans, Co. Atty..	
Sept. 20, 1899	Isabella Wilt.....	W. O. Clemans, Co. Atty..	No tax due.
Oct. 23, 1899	C. C. Hinkley.....	Clerk of Court.....	Tax paid.
Oct. 28, 1899	James Morton.....	Clerk of Court.....	No tax due.
Nov. 25, 1899	Ella Barringer.....	W. O. Clemans, Co. Atty..	Tax paid.
Jan. 27, 1900	Edmond Lynch.....	W. O. Clemans, Co. Atty..	
April 7, 1900	S. I. Loomis.....	F. L. Anderson, Atty.....	
April 23, 1900	Walter B. Mack.....	W. O. Clemans, Co. Atty..	
May, 4, 1900	Martha Sloan.....	W. O. Clemans, Co. Atty..	
June, 22, 1900	John A. Bettis.....	C. S. Smith, Atty.....	
Oct. 4, 1900	D. M. Langdon.....	W. O. Clemans, Co. Atty..	
Oct. 26, 1900	Katherine Splichal.....	W. O. Clemans, Co. Atty..	Tax paid.
Jan. 4, 1901	William Fox.....	W. O. Clemans, Co. Atty..	
Jan. 4, 1901	Caroline Webb.....	W. O. Clemans, Co. Atty..	
Jan. 4, 1901	Fannie A. Adams.....	W. O. Clemans, Co. Atty..	
Jan. 4, 1901	Mary Leghorn.....	W. O. Clemans, Co. Atty..	
Jan. 4, 1901	Richard H. Jones.....	W. O. Clemans, Co. Atty..	

LOUISA COUNTY.

Aug. 11, 1899	Minerva Wolf.....	F. M. Molsberry, Co. Atty.	Tax paid.
Oct. 21, 1899	Hugh Gardner.....	F. M. Molsberry, Co. Atty.	
Feb. 6, 1900	James Hall.....	F. M. Molsberry, Co. Atty.	Tax paid.
Feb. 28, 1900	M. A. Todd.....	F. M. Molsberry, Co. Atty.	
Sept. 12, 1900	J. D. Clement.....	F. M. Molsberry, Co. Atty.	
Dec. 5, 1900	James E. Key.....	F. M. Molsberry, Co. Atty.	
Dec. 5, 1900	Joseph Roos.....	F. M. Molsberry, Co. Atty.	
Dec. 5, 1900	John Hascher.....	F. M. Molsberry, Co. Atty.	
Jan. 4, 1901	James C. Gallegher.....	F. M. Molsberry, Co. Atty.	
Jan. 4, 1901	Nancy A. Thompson.....	F. M. Molsberry, Co. Atty.	

MADISON COUNTY.

June 27, 1900	William I. Harris.....	H. S. Thompson, Clerk.	
July 14, 1900	John Leonard.....	C. A. Robbins, Co. Atty.	

MAHASKA COUNTY.

July 15, 1899	Rebecca H. Roberts.....	Geo. W. Lafferty, Co. Atty.	Tax paid.
Nov. 13, 1899	Matilda A. Lyon.....	Geo. W. Lafferty, Co. Atty.	
Dec. 21, 1899	Eliza J. Wroughton.....	Geo. W. Lafferty, Co. Atty.	Tax paid.
Feb. 5, 1900	John H. Harter.....	Geo. W. Lafferty, Co. Atty.	
April 13, 1900	Hobart W. McNeill.....	Geo. W. Lafferty, Co. Atty.	
July 19, 1900	Andrew J. House.....	Geo. W. Lafferty, Co. Atty.	
July 19, 1900	Catherine G. Perry.....	Geo. W. Lafferty, Co. Atty.	
July 19, 1900	Eliza Quaintance.....	Geo. W. Lafferty, Co. Atty.	
July 19, 1900	Mary H. Hambleton.....	Geo. W. Lafferty, Co. Atty.	No tax due.
July 19, 1900	Henry Shaw.....	Geo. W. Lafferty, Co. Atty.	
Dec. 14, 1900	William Taylor.....	Geo. W. Lafferty, Co. Atty.	
Dec. 28, 1900	Isaac Dickinson.....	Geo. W. Lafferty, Co. Atty.	

MARSHALL COUNTY.

Oct. 9, 1899	Patrick McCarthy.....	Henry Stone, Co. Atty.....	Tax paid.
Nov. 28, 1899	Andrew O. Alsvig.....	Handed in office.....	No tax due.
Dec. 6, 1900	Sarah M. T. sh.....	Henry Stone, Co. Atty.	

MILLS COUNTY.

July 13, 1899	Mary Ann Mather.....	A. E. Cook, Co. Atty.....	Tax paid.
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MITCHELL COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Aug. 9, 1899	M. D. Cutler.....	A. B. Lovejoy, Co. Atty...	Tax paid.

MONONA COUNTY.

March 31, 1900	Lars Sorrenson.....	W. L. Smith, Co. Atty.	
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MONROE COUNTY.

Dec. 29, 1900	J. H. Drake.....	J. C. Mabry, Attorney	
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MONTGOMERY COUNTY.

July 16, 1900	David W. Lynn.....	F. P. Greenlee, Co. Atty..	
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MUSCATINE COUNTY.

July 15, 1899	Edward Maysenholder	Clymer A. Coldren, Co. Atty	Tax paid.
July 27, 1899	James M. Jamison.....	Clymer A. Coldren, Co. Atty	Tax paid.
Dec. 7, 1899	George A. Mische.....	Clymer A. Coldren, Co. Atty	
Jan. 23, 1900	William M. Baird.....	L. A. Baird, Ex.....	Tax paid.
Feb. 2, 1900	Charles Schulte.....		
Mar. 23, 1900	D. P. Johnson.....	D. Powell Johnson, Ex.....	Tax paid.
Mar. 31, 1900	Marx E. Block.....	Clymer A. Coldren, Co. Atty	
Mar. 31, 1900	Rhoda Smith.....	Clymer A. Coldren, Co. Atty	
July 14, 1900	Cornelius Kelly.....	Clymer A. Coldren, Co. Atty	Tax paid.
Oct. 4, 1900	Nathan Smith.....	P. M. Detwiler, Atty.....	
Dec. 21, 1900	Emil Groeshell.....	C. A. Coldren, Co. Atty..	

O'BRIEN COUNTY.

July 21, 1899	George E. Baker.....	L. C. Morrill.....	Tax paid.
Nov. 17, 1900	Andrew Redford.....	S. A. Martin, Clerk.....	
Nov. 23, 1900	Pearl Osborn.....	A. J. Walmsmith, Co. Atty..	
Dec. 12, 1900	Thomas Boston Sharp Gibson.....	S. A. Martin, clerk.....	Tax paid.

PAGE COUNTY.

Nov. 27, 1899	Harry Brown.....	G. I. Miller, Atty.....	
Dec. 2, 1899	Moses Kreps.....	D. G. Sutherland, Co. Atty	Tax paid.
Feb. 26, 1900	Elias Bergstrom.....	G. I. Miller, Atty.....	Tax paid.
June 12, 1900	Elizabeth Hayden.....	A. Wenstrand, Clerk.....	

PALO ALTO COUNTY.

Jan. 16, 1900	Arthur P. McDonnell.....	E. A. Morling, Co. Atty..	
Jan. 19, 1900	Thomas Burke.....	E. A. Morling, Co. Atty..	
Jan. 19, 1900	Richard F. Donlan.....	E. A. Morling, Co. Atty..	
Jan. 19, 1900	Anna Hickey.....	E. A. Morling, Co. Atty..	
Jan. 29, 1900	Eric Isaacson Nyre.....	E. A. Morling, Co. Atty..	Not liable.
April 27, 1900	James Kerr.....	E. A. Morling, Co. Atty..	Life estate to widow.
Nov. 30, 1900	William Titterington.....	E. A. Morling, Co. Atty..	Tax paid.
Nov. 30, 1900	Benjamin F. Christlieb....	E. A. Morling, Co. Atty..	

PLYMOUTH COUNTY.

Sept. 12, 1900	Daniel Whitney.....	Wilbur Ruick.....	
Sept. 15, 1900	Robert Begg.....	George A. Jeffers, Co. Atty	

POCAHONTAS COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY	REMARKS.
June 9, 1900	Thomas Hinrichs	Clerk of the District Court.	
Nov. 24, 1900	Martin Nelson	William Hazlett, Co. Atty	

POLK COUNTY.

Aug. 28, 1899	James Parker Von Steuben.	John McLennan, Co. Atty.	Not liable.
Sept. 20, 1899	Annie B. Tracy	John McLennan, Co. Atty.	
Oct. 10, 1899	John Kugel	John McLennan, Co. Atty.	Tax paid.
Nov. 21, 1899	James L. Love	John McLennan, Co. Atty.	Tax paid.
Jan. 10, 1900	Adam Howell	John McLennan, Co. Atty.	Tax paid.
Jan. 19, 1900	A. C. Bondurant	John McLennan, Co. Atty.	
Jan. 19, 1900	George G. Sherman	John McLennan, Co. Atty.	Not liable.
Feb. 16, 1900	Sarah Proctor	John McLennan, Co. Atty.	Tax paid.
March 20, 1900	Thomas Saddler	J. C. Tate, Clerk	Tax paid.
April 7, 1900	W. B. Bentley	John McLennan, Co. Atty.	Tax paid.
March 15, 1900	Ruth L. Sewall	John McLennan, Co. Atty.	
May 24, 1900	Myra A. Reed	J. C. Tate, Clerk	Paid.
Sept. 1, 1900	Mary J. T. Smith	J. C. Tate, Clerk	Paid.
Nov. 14, 1900	Daniel Powers	J. C. Tate, Clerk	
Dec. 1, 1900	Grover Montgomery	Sheriff	
Dec. 6, 1900	B. F. Granger	John McLennan, Co. Atty.	
Dec. 29, 1900	M. L. Goldstone	John McLennan, Co. Atty.	

POTTAWATTAMIE COUNTY.

July 6, 1899	Jennie L. Keniston	W. H. Killpack, Co. Atty.	Tax paid.
Sept. 27, 1899	J. H. McArthur	W. H. Killpack, Co. Atty.	
March 7, 1900	Elizabeth Morris	W. H. Killpack, Co. Atty.	
April 9, 1900	Stephen Caldwell	W. H. Killpack, Co. Atty.	Tax paid.
April 12, 1900	John Henry Thomas	W. H. Killpack, Co. Atty.	
April 21, 1900	Hiram Smith	W. H. Killpack, Co. Atty.	
April 28, 1900	D. C. Bloomer	W. H. Killpack, Co. Atty.	
June 21, 1900	Mary M. Gilmore	W. H. Killpack, Co. Atty.	
Nov. 23, 1900	Margaret Fox	W. H. Killpack, Co. Atty.	

POWESHIEK COUNTY.

July 21, 1900	C. F. Schone	J. W. Carr, Co. Atty	Tax paid.
July 21, 1900	C. A. Finnigan	J. W. Carr, Co. Atty	Tax paid.
July 21, 1900	James Meehan	J. W. Carr, Co. Atty	Tax paid.
Dec. 22, 1900	Emeline Forbes	J. P. Lyman	

RINGGOLD COUNTY.

Oct. 17, 1900	Caleb Dailey	Frank F. Fuller, Co. Atty.	
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SCOTT COUNTY.

Aug. 7, 1899	Henning Holler	Julius Lischer, Co. Atty...	Tax paid.
Oct. 25, 1899	Louisa Balschmitter	R. C. Ficke, Atty	Tax paid.
Oct. 27, 1899	Edward Schlegel	Julius Lischer, Co. Atty...	Tax paid.
Oct. 27, 1899	August Steffen	Julius Lischer, Co. Atty...	Tax paid.
Oct. 31, 1899	Chris Toering	Julius Lischer, Co. Atty...	Tax paid.
Nov. 6, 1899	Eva J. Youmans	Julius Lischer, Co. Atty...	Tax paid.
Nov. 13, 1899	Sarah L. Krum	Julius Lischer, Co. Atty...	Tax paid.
Nov. 25, 1899	W. H. Mandeville	Julius Lischer, Co. Atty...	Tax paid.

SCOTT COUNTY.

Jan. 23, 1900	William Stevens Perry	R. C. Ficke, Atty	
Mar. 27, 1900	John Goldschmidt	Julius Lischer, Co. Atty...	
April 14, 1900	Reimer Wilhelm Haalk	Julius Lischer, Co. Atty...	
April 28, 1900	Claus Karstens	R. C. Ficke, Atty	Tax paid.
April 28, 1900	Mary A. Etherington	Julius Lischer, Co. Atty...	Tax paid.
May 1, 1900	Margaretha Jacobson	R. C. Ficke, Atty	
May 7, 1900	Margaretha Ott	Julius Lischer, Co. Atty...	Tax paid.
May 7, 1900	William Morgan	Julius Lischer, Co. Atty.....	Tax paid.

SCOTT COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
June 8, 1900	Harriett Rogers	Julius Lischer, Co. Atty....	
June 10, 1900	Sarah W. Morrill	Julius Lischer, Co. Atty....	
June 10, 1900	Sarah Woods Perry	Ficke & Ficke, Attys	Tax paid.
June 14, 1900	Esther C. Hosford	C. Whitaker, Atty	
June 19, 1900	Maria Westphal	Julius Lischer, Co. Atty....	Tax paid.
July 31, 1900	Lowe P. Cook	R. P. Ficke, Atty	Tax paid.
Aug. 17, 1900	Sarah Bossler	Julius Lischer, Co. Atty....	Tax paid.
Sept. 8, 1900	Charles Priestner	Julius Lischer, Co. Atty....	Tax paid.
Sept. 21, 1900	Frank H. Maass	Julius Lischer, Co. Atty....	
Oct. 10, 1900	John B. Phelps	Julius Lischer, Co. Atty....	
Oct. 22, 1900	Hans Schlueter	Julius Lischer, Co. Atty....	Tax paid.
Dec. 7, 1900	Abner Davison	Davidson & Lane, Attys....	Tax paid.
Dec. 17, 1900	Henry N. Heitmann	Julius Lischer, Co. Atty....	

SHELBY COUNTY.

Sept. 29, 1900	Adelia F. Cosgrove	J. H. Louis	Tax paid.
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SIOUX COUNTY.

July 6, 1900	John Dunstan	H. R. Melrose, Clerk	
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STORY COUNTY.

Oct. 4, 1899	Thomas Enes	D. J. Vinje, Co. Atty	Life estate.
April 18, 1900	Rosette Kelly	D. J. Vinje, Co. Atty	
April 18, 1900	Anna Johnson	D. J. Vinje, Co. Atty	
April 18, 1900	James Anderson	D. J. Vinje, Co. Atty	
Sept. 22, 1900	Knut Thompson	D. J. Vinje, Co. Atty	
Sept. 22, 1900	Osmund Henryson	D. J. Vinje, Co. Atty	
Sept. 22, 1900	A. A. Sandvick	D. J. Vinje, Co. Atty	

TAMA COUNTY.

June 1, 1899	James Taylor	C. E. Walter, Co. Atty	Life estate.
June 1, 1899	John Smith	C. E. Walters, Co. Atty	
June 1, 1899	Joseph Mundel	C. E. Walters, Co. Atty	
June 1, 1899	Elizabeth C. Grubbs	C. E. Walters, Co. Atty	Tax paid.
June 1, 1899	Isaac Maden		
May 14, 1900	Lurena Benson		Tax paid.
May 14, 1900	Hannah J. Gallagher		Tax paid.

VAN BUREN COUNTY.

Oct. 6, 1899	Ellen Tulley	E. R. Harlan, Co. Atty....	
March 1, 1900	Lillian Reininghous	E. R. Harlan, Co. Atty....	
March 1, 1900	W. A. Whitlow	E. R. Harlan, Co. Atty....	
March 1, 1900	Samuel Bateman	E. R. Harlan, Co. Atty....	
Nov. 26, 1900	Daniel Murphy	E. R. Harlan, Co. Atty....	

WAPELLO COUNTY.

Nov. 17, 1899	Amelia Parks	A. W. Enoch, Co. Atty....	Tax paid.
Jan. 27, 1900	Flora B. Graves	A. W. Enoch, Co. Atty....	Tax paid.
Jan. 27, 1900	Charles Lawrence	A. W. Enoch, Co. Atty....	Not liable.
May 18, 1900	Thomas Doak	A. W. Enoch, Co. Atty....	
Dec. 18, 1900	Drury Sage	A. W. Enoch, Co. Atty....	

WARREN COUNTY.

Sept. 20, 1899	James W. Sherman	Judge J. H. Henderson ..	
Sept. 20, 1899	Julia A. Sherman	Judge J. H. Henderson ..	No tax due.
Dec. 1 1899	Sarah Coltrane	George Clammer, Co. Atty..	Tax paid.

WARREN COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Feb. 26, 1900	Jane Irvine.....	George Clammer, Co. Atty.	
Feb. 26, 1900	Rebecca Liston.....	George Clammer, Co. Atty.	
March 27, 1900	J. H. Mahan.....	George Clammer, Co. Atty.	
July 11, 1900	W. H. Parsons.....	George Clammer, Co. Atty.	
Aug. 29, 1900	Levi Simons.....	George Clammer, Co. Atty.	
Oct. 31, 1900	Joseph Cravens.....	George Clammer, Co. Atty.	

WASHINGTON COUNTY.

Dec. 14, 1899	Thomas Maxwell.....	S. W. Brookhart, Co. Atty.	Tax paid.
Dec. 18, 1899	Margaret Coulter.....	S. W. Brookhart, Co. Atty.	
Jan. 10, 1900	Phoebe J. Carson.....	S. W. Brookhart, Co. Atty.	No tax Due.
Jan. 10, 1900	John Dodds.....	S. W. Brookhart, Co. Atty.	
Feb. 20, 1900	Morris Dean.....	S. W. Brookhart, Co. Atty.	
July 26, 1900	S. P. Coe.....	S. W. Brookhart, Co. Atty.	Tax Paid.

WAYNE COUNTY.

May 2, 1900	Joshua Davis.....	W. L. Livingston, Co. Atty.	
Aug. 25, 1900	Jane M. McNiday.....	W. L. Livingston, Co. Atty.	Tax paid.
Sept. 5, 1900	G. W. Shelton.....	W. L. Livingston, Co. Atty.	

WEBSTER COUNTY.

Sept. 20, 1899	John M. McNulty.....	W. T. Chantland, Co. Atty.	
Dec. 18, 1900	Margaret Cheyney.....	W. T. Chantland, Co. Atty.	Tax paid.
Feb. 28, 1900	Florence Mahoney.....	G. F. Rankin, Clerk.....	
Sept. 7, 1900	Nora M. Furlong.....	W. T. Chantland, Co. Atty.	
Dec. 10, 1900	Joseph A. O. Yeoman.....	W. T. Chantland, Co. Atty.	

WINNEBAGO COUNTY.

July 13, 1900	Ole Stevenson.....	Oliver Gordon, Co. Atty....	
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WINNESHIEK COUNTY.

Aug. 11, 1899	Andrew Anderson.....	N. Willett, Co. Atty.....	Tax paid.
June 12, 1899	Hannah Nortemann.....	K. Thompson, Clerk.....	Tax paid.
Oct. 14, 1899	Edmund P. Lawrence.....	N. Willett, Co. Atty.....	Tax paid.
Oct. 14, 1899	Anne J. Flintegaarden.....	N. Willett, Co. Atty.....	Tax paid.
July 19, 1900	Olinda C. Willett.....	N. Willett, Co. Atty.....	Tax paid.
July 19, 1900	Henry C. Bullis.....	N. Willett, Co. Atty.....	Tax paid.
Nov. 26, 1900	Herman Geling.....	Dan Shea, Attorney.....	

WOODBURY COUNTY.

Oct. 10, 1899	C. H. Smith.....	J. W. Hallam, Co. Atty....	
June 5, 1900	Eliza H. S. Cook.....	George Conway, Attorney...	Tax paid.
June 11, 1900	Thomas Fax.....	M. B. Davis, Attorney.....	Tax paid.
Aug. 23, 1900	L. H. Steidley.....	M. B. Davis, Attorney.....	
Oct. 5, 1900	Daniel Donovan.....	J. W. Hallam, Co. Atty....	
Oct. 6, 1900	Julia A. McCarty.....	J. W. Hallam, Co. Atty....	
Oct. 29, 1900	Timothy Hargan.....	J. W. Hallam, Co. Atty....	

WORTH COUNTY.

April 7, 1900	Maurice O'Connor.....	Frank Forbes, Attorney....	
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WRIGHT COUNTY.

Jan. 19, 1900	James F. Donahue.....	R. C. Bras, Clerk.....	Tax paid.
Mar. 29, 1900	Rowland Todd.....	I. C. Fenninger, Co. Atty.	
June 6, 1900	Mary Toms.....	I. C. Fenninger, Co. Atty.	

Table No. 145—Showing Estates reported to G. S. Gilbertson, Treasurer of State, as Liable for the Collateral Inheritance Tax, to June 30, 1901.

ALLAMAKEE COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Feb. 14, 1901	Dennis Donovan.....	Clerk of District Court.	
Feb. 16, 1901	Moses Ross.....	H. H. Stilwell, Co. Atty.	
Feb. 25, 1901	William Ward.....	H. H. Stilwell, Co. Atty.	
June 23, 1901	Max Misling.....	H. H. Stilwell, Co. Atty.	
June 27, 1901	Robert Elliott.....	H. H. Stilwell, Co. Atty.	

AUDUBON COUNTY.

April 30, 1901	Herman Polzin.....	F. H. Blume, Co. Atty.	
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BLACK HAWK COUNTY.

Feb. 16, 1901	Abbie C. Logan.....	S. B. Reed, Co. Atty.....	No tax due.
Feb. 16, 1901	Polly Schrock.....	S. B. Reed, Co. Atty.	
Feb. 16, 1901	Caroline De Lamater.....	S. B. Reed, Co. Atty.	
Feb. 16, 1901	H. G. Davis.....	S. B. Reed, Co. Atty.	
Feb. 16, 1901	Christian Conrad.....	S. B. Reed, Co. Atty.	
Feb. 16, 1901	Charles Feist.....	S. B. Reed, Co. Atty.	
March 22, 1901	John Whalen.....	S. B. Reed, Co. Atty.	
March 22, 1901	Miranda A. Johnson.....	S. B. Reed, Co. Atty.	
March 22, 1901	J. S. Hemis.....	S. B. Reed, Co. Atty.	
May 22, 1901	Charles P. Wolf.....	S. B. Reed, Co. Atty.	
May 22, 1901	Wilhelmina Immelt.....	S. B. Reed, Co. Atty.	
May 22, 1901	G. B. Hood.....	S. B. Reed, Co. Atty.	

BOONE COUNTY.

Feb. 11, 1901	William Patterson.....	C. J. Sparks, Co. Atty.	
Feb. 14, 1901	Edward Killeen.....	C. J. Sparks, Co. Atty.	

BUCHANAN COUNTY.

Jan. 25, 1901	James Netcott.....	H. W. Holman, Co. Atty.	
Jan. 25, 1901	T. F. Curtis.....	H. W. Holman, Co. Atty.	
Jan. 25, 1901	William Goetsch.....	E. M. Thompson, Appr'ser	

BUENA VISTA COUNTY.

Jan. 31, 1901	Joseph Boulting.....	H. F. Schultz, Co. Atty....	
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BUTLER COUNTY.

March 11, 1901	Romelia M. Burnham.....	Clerk of the District Court.	Tax paid.
March 28, 1901	Richard W. Atkinson.....	C. G. Burling, Co. Atty....	
April 26, 1901	Ellen Koch.....	C. G. Burling, Co. Atty....	

CASS COUNTY.

March 8, 1901	Eli Lundy.....	W. C. Bryant, Co. Atty....	
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CEDAR COUNTY.

March 19, 1901	Harry Klosterman.....	C. O. Boling, Co. Atty....	
April 9, 1901	Emeline Hadcock.....	R. R. Leech, Co. Atty....	No tax due.
June 3, 1901	Esther Neiman.....	C. O. Boling, Co. Atty....	

CERRO GORDO COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
March 7, 1901	Norman Bottom.....	D. W. Telford, Co. Atty..	

CHEROKEE COUNTY.

June 25, 1901	J. A. Sherman	J. A. Miller, Co. Atty.....	
June 25, 1901	Ann Owens.....	J. A. Miller, Co. Atty.....	No tax due.

CLARKE COUNTY.

Jan. 29, 1901	V. B. Johnson.....	I. A. Touet, Co. Atty.....	
Feb. 1, 1901	James Teller.....	I. A. Touet, Co. Atty.....	

CLAYTON COUNTY.

March 11, 1901	G. F. Weiest	T. M. Davidson, Co. Atty..	
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CLINTON COUNTY.

Jan. 26, 1901	Mary Paulhamus.....	C. H. George, Co. Atty...	
May 10, 1901	Charles Osborn	C. H. George, Co. Atty...	
May 10, 1901	P. S. Gibbs	C. H. George, Co. Atty...	

DELAWARE COUNTY.

Mar. 20, 1901	Mary T. Minkler,	Dunham, N. & S. Atty....	
Mar. 27, 1901	George Wilcox	F. B. Blair, Co. Atty.....	
Mar. 27, 1901	Ellen F. Annis.....	F. B. Blair, Co. Atty.....	
April 1, 1901	W. H. Graves.....	F. B. Blair, Co. Atty.....	Tax paid.
April 3, 1901	James Baker.....	F. B. Blair, Co. Atty.....	
April 8, 1901	Joseph Lechtenberg.....	F. B. Blair, Co. Atty.....	No tax due.
June 21, 1901	Louis Wolff.....	F. B. Blair, Co. Atty.....	

DES MOINES COUNTY.

Feb. 18, 1901	G. Nelson Jones.....	C. C. Clark, Co. Atty.....	
Mar. 4, 1901	J. P. Kriechbaum.....	W. L. Cooper	
Mar. 4, 1901	John W. Robinson.....	C. C. Clark, Co. Atty.....	
Mar. 4, 1901	Rebecca Hunt.....	C. C. Clark, Co. Atty.....	
May 29, 1901	Peter Hauser.....	C. C. Clark, Co. Atty.....	
May 29, 1901	Margaret Dilk.....	C. C. Clark, Co. Atty.....	

DICKINSON COUNTY.

May 14, 1901	Lydia Maria Burnham.....	V. A. Arnold, Co. Atty...	
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DUBUQUE COUNTY.

Jan. 24, 1901	Catharine Rothnes	E. E. Bowen, Co. Atty....	
Jan. 24, 1901	Maggie Kelly.....	E. E. Bowen, Co. Atty....	
Jan. 24, 1901	James Enright.....	E. E. Bowen, Co. Atty....	
Jan. 24, 1901	John Sherlock.....	E. E. Bowen, Co. Atty....	
Jan. 24, 1901	Lydia A. Clark.....	E. E. Bowen, Co. Atty....	
Jan. 24, 1901	Francis C. Stinehart.....	E. E. Bowen, Co. Atty....	
Jan. 24, 1901	Hypolite Alliel.....	E. E. Bowen, Co. Atty....	
Jan. 24, 1901	William Lorrang.....	E. E. Bowen, Co. Atty....	
Feb. 13, 1901	Alois Frick.....	Lacy & Brown.....	
Feb. 14, 1901	J. W. Dick.....	J. I. Mullany.....	Tax paid.

FAYETTE COUNTY.

Mar. 28, 1901	William T. Blanchard.....	W. B. Clements, Co. Atty..	
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FRANKLIN COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
May 11, 1901	Charles Westaby	J. Y. Luke, Co. Atty.....	
May 11, 1901	Nancy Barney.....	J. Y. Luke, Co. Atty.....	

FREMONT COUNTY.

Jan. 30, 1901	E. W. Gard.....	W. H. Norcutt, Co. Atty..	
Jan. 30, 1901	Riley Keeler.....	W. H. Norcutt, Co. Atty..	Tax paid.
Feb. 11, 1901	Margaret G. Keeler	W. H. Norcutt, Co. Atty..	
Feb. 14, 1901	George W. McMahonill	W. H. Norcutt, Co. Atty..	

GREENE COUNTY.

April 10, 1901	Francis M. Patterson.	E. G. Albert, Co. Atty....	
April 10, 1901	Peter Wilsterman.....	E. G. Albert, Co. Atty....	

GUTHRIE COUNTY.

April 30, 1901	S. A. Boles.....	W. D. Milligan, Co. Atty..	Tax paid.
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HARDIN COUNTY.

Mar. 11, 1901	Jane Hall.....	F. H. Noble, Co. Atty.....	
April 12, 1901	H. L. B. Copp.....	F. H. Noble, Co. Atty.....	
April 30, 1901	Erasmus Webster.....	F. H. Noble, Co. Atty.....	
May 7, 1901	J. G. Herbster.....	John C. Crockett.....	
May 27, 1901	Julia M. Staley.....	F. H. Noble, Co. Atty.....	

HENRY COUNTY.

Feb. 18, 1901	Catharine A. G. Richards	A. W. Miller, Clerk.....	
Feb. 18, 1901	Upton W. Minter.....	A. W. Miller, Clerk.....	
May 7, 1901	Elizabeth Pope.....	A. W. Miller, Clerk.....	Tax paid.
May 11, 1901	Bethia S. Laughlin.....	T. M. McAdam, Co. Atty..	

HUMBOLDT COUNTY.

Jan. 19, 1901	Sarah C. Segur.....	W. J. Taft, Co. Atty.	
May 24, 1901	Nicklaus Stauffacher.....	W. J. Taft, Co. Atty.	

IOWA COUNTY.

Jan. 8, 1901	Laura H. Chamberlain.	Report sent without letter..	No tax due.
Jan 31, 1901	Elizabeth Miller.....	J. M. Dower, Co. Atty.	
March 16, 1901	Caroline Colton.....	Fred K. Feenan, Atty.....	No tax due.
April 16, 1901	Eliza MacAuley	Simmons & Callahan.	
May 11, 1901	Elizabeth Kehm.....	Fred K. Feenan, Atty.....	No tax due.
May 11, 1901	Magdalena Bohringer.....	Fred K. Feenan, Atty.....	No tax due.
May 11, 1901	Rosina Trautman.....	Fred K. Feenan, Atty.....	No tax due.
June 6, 1901	Mathias Walter.....	Fred K. Feenan, Atty.	
June 6, 1901	John Henry Zahrt.....	J. M. Dower, Co. Atty.	
June 17, 1901	John Henry Ernich	J. M. Dower, Co. Atty.	

JACKSON COUNTY.

April 23, 1901	Thomas Mahony.....	C. M. Thomas, Co. Atty.	
April 23, 1901	Johanna Whitley.....	C. M. Thomas, Co. Atty.	
April 23, 1901	John Boerjeson.....	C. M. Thomas, Co. Atty.	
April 23, 1901	Mary Gibbs.....	C. M. Thomas, Co. Atty.	
April 23, 1901	Michael Ley.....	C. M. Thomas, Co. Atty.	

JASPER COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
March 30, 1901	H. B. Churchill.....	Henry Silwold, Co. Atty.	

JOHNSON COUNTY.

Jan. 1, 1901	Webb W. Smith.....	Vincent Zmunt, Co. Atty.	Tax paid.
Feb. 25, 1901	John C. Dietz.....	M. Cavanagh.....	
May 3, 1901	Patrick Beecher.....	Vincent Zmunt, Co. Atty.	
June 5, 1901	James P. Sanxay.....	M. Cavanagh.....	
June 14, 1901	Sarah A. Burnett.....	M. Cavanagh.....	

JONES COUNTY.

March 19, 1901	Jeff Smith.....	E. E. Reed, Co. Atty.	
May 24, 1901	Wallace M. Preston.....	E. E. Reed, Co. Atty.	
May 24, 1901	Samuel Van Fleet.....	E. E. Reed, Co. Atty.	

KEOKUK COUNTY.

Mar. 27, 1901	Michael Becker.....	A. M. Ashcraft, Co. Atty..	Tax paid.
April 26, 1901	Ralston H. Sanders.....	A. M. Ashcraft, Co. Atty..	
April 29, 1901	Therese Schultz.....	A. M. Ashcraft, Co. Atty..	
April 30, 1901	Elizabeth Hurst.....	A. M. Ashcraft, Co. Atty..	
May 14, 1901	Margaret Wiggins.....	Henry F. Wagner, Atty....	

KOSSUTH COUNTY.

Jan. 21, 1901	Carl J. Appleman.....	C. E. Cohenour, Co. Atty.	
April 4, 1901	Maria Anna Becker.....	C. E. Cohenour, Co. Atty.	
April 4, 1901	Maria Anna Schneider.....	C. E. Cohenour, Co. Atty.	
April 4, 1901	Samuel W. Lamereaux.....	C. E. Cohenour, Co. Atty.	
April 4, 1901	Fred Lang.....	C. E. Cohenour, Co. Atty.	

LEE COUNTY.

April 7, 1901	Louis De Cailley.....	William Jacoby, Admr.....	Tax paid.
Feb. 28, 1901	Alexander Waymack.....	Casey & Stewart, Attys....	
Mar. 22, 1901	Peter Johnson.....	T. H. Johnson, Co. Atty..	Tax paid.
Mar. 28, 1901	Dorothea Barth.....	Edmund Jaeger, Admr.....	

LINN COUNTY.

Jan. 7, 1901	Enos B. Ford.....	W. O. Clemans, Co. Atty..	
Jan. 9, 1901	Mary Johnson.....	W. O. Clemans, Co. Atty..	
May 1, 1901	Andrew Beatty.....	W. O. Clemans, Co. Atty..	
May 1, 1901	Ransom M. Ford.....	W. O. Clemans, Co. Atty..	
May 1, 1901	Melissa Winsor.....	W. O. Clemans, Co. Atty..	
May 1, 1901	Barnett Lutz.....	W. O. Clemans, Co. Atty..	

LUCAS COUNTY.

Feb. 15, 1901	Enoch W. Moore.....	E. W. Drake, Co. Atty.	
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MADISON COUNTY.

May 10, 1901	August Prochnon.....	C. A. Robbins, Co. Atty.	
June 20, 1901	William Huber.....	R. L. Huston, Clerk.	

MAHASKA COUNTY.

Feb. 23, 1901	John Knox.....	James A. Devitt, Co. Atty.	
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MARION COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Feb. 1, 1901	Jochem D. Knipers.....	J. H. Steubenranch	
March 9, 1901	Levi Miller.....	W. A. Stone, Co. Atty.	
April 2, 1901	Barbara Hughes.....	Crozier & McCormack.	
April 20, 1901	Grace Bonsell.....	Wm. C. Mentzer, Co. Atty.	
April 20, 1901	Rachel A. R. Rhinehardt..	Wm. C. Mentzer, Co. Atty.	
April 30, 1901	Martha Grafton.....	Wm. C. Mentzer, Co. Atty.	
May 11, 1901	Hannah Young.....	Wm. C. Mentzer, Co. Atty.	

MARSHALL COUNTY.

Feb. 23, 1901	E. D. Bueghley.....	Henry Stone, Co. Atty.	
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MONTGOMERY COUNTY.

March 25, 1901	George W. Gilmore.....	F. P. Greenlee, Co. Atty..	
April 13, 1901	Lon N. Bonham.....	F. P. Greenlee, Co. Atty..	
June 29, 1901	Joshua Tupper.....	F. P. Greenlee, Co. Atty..	
June 29, 1901	William Butterfield.....	F. P. Greenlee, Co. Atty..	

MUSCATINE COUNTY.

March 5, 1901	Frank Weber.....	E. P. Ingham, Co. Atty....	Tax paid.
March 5, 1901	Joseph Satterthwait.....	E. P. Ingham, Co. Atty....	
May 18, 1901	Emma Kirk.....	E. P. Ingham, Co. Atty....	

PAGE COUNTY.

April 18, 1901	H. L. Stilwell.....	D. G. Sutherland, Co. Atty	
April 18, 1901	Jonathan Henderson.....	D. G. Sutherland, Co. Atty	
April 18, 1901	August Sann.....	D. G. Sutherland, Co. Atty	

PALO ALTO COUNTY.

May 22, 1901	Mary M. Herrick.....	George B. McCarty, Atty..	
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PLYMOUTH COUNTY.

March 27, 1901	H. J. Howard.....	George A. Jeffers, Co. Atty	
April 8, 1901	Herro Olmanns.....	Hoch, Rottler & Pruter....	
May 11, 1901	Matthew Gergen.....	George A. Jeffers, Co. Atty	

POCAHONTAS COUNTY.

Feb. 14, 1901	John Oakley.....	William Hazlett, Co. Atty..	
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POLK COUNTY.

Jan. 14, 1901	Flora Wright.....	John McLennan, Co. Atty.	
March 21, 1901	Joseph E. Fagen.....	Deputy Sheriff.	
April 24, 1901	John D. Seeberger.....	John McLennan, Co. Atty.	
June 22, 1901	Mary A. Johnson.....	John McLennan, Co. Atty.	
June 22, 1901	John L. Utley.....	John McLennan, Co. Atty.	
June 26, 1901	Charles Menges.....	John McLennan, Co. Atty.	

POTTAWATTAMIE COUNTY.

March 18, 1901	James McGinty.....	W. H. Killpack, Co. Atty..	
March 18, 1901	Catherine McKinley.....	W. H. Killpack, Co. Atty..	
March 18, 1901	Ellen Boyle.....	W. H. Killpack, Co. Atty..	
March 18, 1901	Michael Boyle.....	W. H. Killpack, Co. Atty..	

POTTAWATTAMIE COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	REPORTED BY	REMARKS.
March 18, 1901	Eliza Crawford.....	W. H. Killpack, Co. Atty..	
March 18, 1901	W. G. Hallock.....	W. H. Killpack, Co. Atty..	
March 28, 1901	Eliza Gannon.....	W. H. Killpack, Co. Atty..	
May 22, 1901	Addison Cochran.....	W. H. Killpack, Co. Atty..	

POWESHIEK COUNTY.

March 18, 1901	Hampton DeCamp.....	W. S. Walker, Admr.....	
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RINGGOLD COUNTY.

March 2, 1901	Charlotte Chance.....	Frank F. Fuller, Co. Atty..	
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SCOTT COUNTY.

Feb. 5, 1901	Cynthia Jane Renfro.....	Julius Lischer, Co. Atty....	Tax paid.
Feb. 14, 1901	Christiana Brandt.....	Julius Lischer, Co. Atty....	
May 23, 1901	William Klein.....	Julius Lischer, Co. Atty....	
June 5, 1901	Anna Lamp.....	Julius Lischer, Co. Atty....	
June 5, 1901	Peter Knuth.....	Julius Lischer, Co. Atty....	

SHELBY COUNTY.

Feb. 23, 1901	Charles Kidd.....	W. B. Rowland, Co. Atty..	
March 1, 1901	Elizabeth Harrold.....	W. B. Rowland, Co. Atty..	

SIOUX COUNTY.

March 29, 1901	Albert Jan Floryn.....	Clerk of District Court.....	
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TAYLOR COUNTY.

Jan. 10, 1901	N. Bowen.....	W. E. Miller, Co. Atty....	Tax paid.
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VAN BUREN COUNTY.

Jan. 18, 1901	Hugh Hootman.....	E. R. Harlan, Co. Atty....	
Jan. 18, 1901	Barbara Hootman.....	E. R. Harlan, Co. Atty....	
Jan. 18, 1901	Albert Thompkins.....	E. R. Harlan, Co. Atty....	
Jan. 18, 1901	Annetta Hoskin.....	E. R. Harlan, Co. Atty....	
Jan. 18, 1901	Isabelle Rodabaugh.....	E. R. Harlan, Co. Atty....	

WARREN COUNTY.

Jan. 31, 1901	William Watts.....	George Clammer, Co. Atty..	
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WASHINGTON COUNTY.

Feb. 18, 1901	Isaac Whitsel.....	M. W. Bailey, Co. Atty....	
April 19, 1901	Alexander Chilcote.....	M. W. Bailey, Co. Atty....	
April 19, 1901	Jane A. Chilcote.....	M. W. Bailey, Co. Atty....	
April 19, 1901	Benj F. Buckwalter.....	M. W. Bailey, Co. Atty....	
April 19, 1901	Mary W. Ashby.....	M. W. Bailey, Co. Atty....	
April 19, 1901	F. W. Klockenteger.....	M. W. Bailey, Co. Atty....	
June 13, 1901	Ellen Divine.....	M. W. Bailey, Co. Atty....	

WAYNE COUNTY.

DATE REPORTED	ESTATE OF—	REPORTED BY—	REMARKS.
Mar. 29, 1901	John Haney.....	L. L. Livingston, Co. Atty..	
Mar. 29, 1901	Thomas Close.....	L. L. Livingston, Co. Atty..	

WEBSTER COUNTY.

April 23, 1901	James Hall.....	Chas. W. Hackler, Co. Atty..	
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WINNESHIEK COUNTY.

Jan. 14, 1901	Clara Smith.....	Clerk of Court.....	
Jan. 19, 1901	Mary Brunning.....	N. Willett, Co. Atty.....	
Jan. 19, 1901	G. T. Lommen.....	N. Willett, Co. Atty.....	
Jan. 19, 1901	Louise Nelson.....	N. Willett, Co. Atty.....	
Jan. 19, 1901	Martin K. Opdall.....	N. Willett, Co. Atty.....	
Jan. 19, 1901	S. E. J. Halvorson.....	N. Willett, Co. Atty.....	
Jan. 19, 1901	Carl L. Matthes.....	N. Willett, Co. Atty.....	
Jan. 24, 1901	Johanna J. Sonstrud.....	N. Willett, Co. Atty.....	
Jan. 24, 1901	Albert Alfson.....	N. Willett, Co. Atty.....	
Jan. 24, 1901	George Todd.....	N. Willett, Co. Atty.....	
Jan. 24, 1901	Sarah W. Landers.....	N. Willett, Co. Atty.....	
Jan. 31, 1901	Ole K. Fuglen.....	N. Willett, Co. Atty.....	

WOODBURY COUNTY.

Feb. 19, 1901	Chris Jacobson.....	U. G. Whitney, Co. Atty..	
June 21, 1901	Victoria Brughier.....	U. G. Whitney, Co. Atty..	
June 21, 1901	Charles Humble.....	U. G. Whitney, Co. Atty..	

Table No. 146—Showing Receipts of Collateral Inheritance Tax from July 1, 1899, to December 31, 1899.
Collected by John Herriott, Treasurer of State.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
				Bequest.	Real estate.	Personality.	Total.	
July 1, 1899	Lucy E. Eaton	Joel Eaton	Pottawattamie	\$ 400.00			\$ 400.00	\$ 20.00
July 1, 1899	J. T. Illick	Margaret Moss	Des Moines	1,525.00		\$ 5,608.87	7,133.87	356.69
July 3, 1899	Philina Satterthwait	Samuel Satterthwaite	Muscatine	\$ 3,500.00			3,500.00	175.00
July 5, 1899	L. E. Grim	Romulus H. Grim	Woodbury		10,306.82		10,306.82	515.34
July 5, 1899	H. S. Winslow	Sarah E. Webster	Jasper		1,200.00	7,692.20	8,892.20	444.61
July 10, 1899	C. E. Merriam	Rheinard Kahmer	Delaware		3,906.97		3,906.97	195.34
July 14, 1899	J. E. Cook	Caroline McGarry	Buchanan		500.00	272.76	772.76	38.64
July 14, 1899	H. F. Rabe	Ferdinand A. Rabe	Sac		3,003.40		3,003.40	*153.50
July 17, 1899	Sanford H. Steele	Charles F. Quirk	Cherokee		13,760.00		13,760.00	688.00
July 17, 1899	Frank Brotzer	Louis Brotzer	Henry		1,357.50	774.61	2,132.11	106.60
July 21, 1899	M. E. Bigney	Jacob Van Doren	Muscatine		5,300.00	505.58	5,805.58	290.28
July 22, 1899	Swan Johnson	Jane Hedien	Webster				6,037.74	301.88
July 31, 1899	S. N. Crane	Louisa W. Edgerton	Jackson		15.25		15.25	.76
August 1, 1899	Mary F. Morrell	George E. Baker	O'Brien			1,265.00	1,265.00	63.25
August 3, 1899	Sanford H. Steele	Charles F. Quirk	Buena Vista		28,983.30		28,983.30	1,449.16
August 7, 1899	C. A. Gabrielson	Charles O. Nelson	Webster		250.00	1,051.51	1,301.51	65.08
August 7, 1899	Hinrich Bothmann	Henning Holler	Scott			8,517.61	8,517.61	425.88
August 9, 1899	Thomas Johnson	Isabelle I. Exline	Jasper		3,460.00		3,460.00	173.00
August 10, 1899	Sanford H. Steele	Charles F. Quirk	Buena Vista		7,200.00	1,419.20	8,619.20	430.96
August 17, 1899	R. I. and Wm. Gammell	Elizabeth A. Gammell	Lyon			1,224.00	1,224.00	61.20
August 19, 1899	Wm. E. Fuller	Charlotte Branse	Fayette	1,700.00			1,700.00	85.00
August 21, 1899	J. S. Reynolds	John Scott	Mahaska		3,941.52		3,941.52	197.08
August 25, 1899	Nick Shori	John Steiner	Fayette				1,035.42	51.77
August 28, 1899	A. F. Amendsen	Andrew Ellestad	Winnesiek		646.14		646.14	32.31
August 28, 1899	E. Larsen	Mina Work	Buena Vista				2,173.32	108.66
September 1, 1899	Rev. Francis Sullivan	Eugene Rhuellier	Dubuque			1,787.25	1,787.25	89.45
September 1, 1899	Thos. F. Heffern	Perry H. Heffern	Hardin		6,241.00		6,241.00	312.05
September 5, 1899	R. J. Koehler	Bernard Post	Plymouth					384.47
September 9, 1899	W. S. Kremer	Robert Marshall	Louisa		6,173.78		6,173.78	*384.88
September 14, 1899	Herman Ihm	John F. Becker	Clayton		2,273.50		2,273.50	113.67
September 15, 1899	Flora S. Dewey	Abbie H. Sawyer	Lee		1,175.00	3,413.60	4,588.60	229.43
September 16, 1899	Ottillie Tellinghausen	Rieke Tellinghausen	Butler		806.67		806.67	40.35
September 16, 1899	H. H. Smith	Samuel H. Buck	Clayton	1,000.00			1,000.00	50.00
September 18, 1899	E. R. Abbey	Hannah Nortemann	Winnesiek		100.00		100.00	5.00
September 19, 1899	E. Dillenber	Adolph Ruggemier	Allamakee			3,660.14	3,660.14	183.00
September 20, 1899	W. A. and D. W. Morgan	Lucinda J. Smith	Wayne			1,664.20	1,664.20	83.21
September 21, 1899	Robt. McCaull and B. D. Barger	John Carnahan	Decatur				755.00	37.75
September 21, 1899	A. M. Craill	Sarah M. Taylor	Bremer			2,950.00	2,950.00	147.50
September 21, 1899	Edwin G. James	Joseph Frank	Muscatine		1,847.52		1,847.52	92.37
September 23, 1899	Homer A. Orn	Martha W. Miller	Henry				2,469.00	123.45
September 25, 1899	H. C. Weir	Elizabeth C. Buffington	Henry	100.00			100.00	5.00
September 26, 1899	Stephen Varga	James Garrett	Decatur		439.53		439.53	21.97
September 26, 1899	J. K. Brown	C. H. Brown	Pottawattamie		2,022.50		2,022.50	101.12
September 27, 1899	J. L. Brown	Andrew McCartney	Warren		11,776.00		11,776.00	*652.80
September 28, 1899	William Gregson	Mary Ann McVity	Van Buren		2,217.00		2,217.00	110.85
September 29, 1899	Rev. Joseph A. Schulte	C. L. Schulte	Carroll					44.42
September 29, 1899	John Hilsinger	Alice McCabe	Jackson		1,275.00	906.24	2,181.24	109.66
September 29, 1899	P. F. Nugent	Margaret C. Donovan	Webster	1,500.00			1,500.00	75.00
October 7, 1899	John N. Eddy	Bessie Huestis	Allamakee		300.00	2,480.59	2,780.59	139.03
October 9, 1899	John Dalzell	James B. Herron	Butler		14,050.00		14,050.00	702.50
October 9, 1899	D. C. Ford	Mary Kraoskopf	Harrison			4,468.53	4,468.53	223.42
October 13, 1899	H. G. O'Neal	Wm. M. Young	Davis	\$ 6,520.00			6,520.00	326.00
October 13, 1899	Wm. R. Morley	Wm. R. Morley	Fayette					3,000.00
October 17, 1899	Patrick Emmet	David Emmet	Black Hawk		5,161.47		5,161.47	258.07
October 18, 1899	Joseph Huene	Mary Winkel	Clayton		579.74		579.74	28.98
October 18, 1899	Jerome B. Anderson	George W. Anderson	Marshall		900.00	935.00	1,835.00	91.75
October 20, 1899	G. H. Phillips	Thomas Mansell	Fayette		3,536.37	242.63	3,779.00	188.95
October 21, 1899	A. M. Harah	Kate Moran	Jasper		1,033.87	1,533.66	2,567.53	128.38
October 21, 1899	John S. Evans	Albert R. E. Kurtz	Dubuque		1,015.00	1,508.00	2,523.00	126.15
October 23, 1899	John N. Eddy	Thomas Evans	Howard				4,760.11	*247.70
October 25, 1899	Dora E. McCartney	Bessie Huestis	Allamakee			97.50	97.50	4.88
October 27, 1899	Chas. B. Soutter	Andrew McCartney	Warren			6,670.28	6,670.28	372.10
October 28, 1899	W. A. Mirick	James Marshall	Linn					128.48
October 30, 1899	John Cruise, Jr.	Perry Sisson	Delaware		6,500.00	2,700.00	9,200.00	460.00
October 30, 1899	H. F. Arnold	Rachel Montgomery	Delaware			3,625.75	3,625.75	181.29
October 30, 1899	J. H. Sheelan	Elizabeth Boyce	Delaware		839.86		839.86	42.00
November 1, 1899	Henry Walker	Edward H. Flynn	Fayette					319.25
November 2, 1899	E. D. Baird	John McKittrick	Jasper		4,105.90		4,105.90	205.30
November 2, 1899	John Osthoff	Annis White	Iowa		869.35	1,813.36	2,682.71	134.14
November 10, 1899	Ira T. Martin	Joseph Osthoff, Sr	Dubuque			1,719.88	1,719.88	85.99
November 10, 1899	Joseph Fullenkamp & Stacy Link	Winnie E. Wood	Plymouth		1,800.00	150.00	1,950.00	97.50
November 10, 1899	Rev. Jos. A. Schulte	George Fullenkamp	Lee		3,645.00	2,684.80	6,329.80	316.41
November 11, 1899	John Osborne	C. L. Schulte	Carroll					72.64
November 11, 1899	N. O. Garmon	B. F. Roberts	Greene		2,819.66		2,819.66	140.98
November 13, 1899	Philip Junk	E. O. Garmon	Adair					104.90
November 13, 1899	C. Seaver	John Miehle	Dubuque			3,086.62	3,086.62	154.33
November 14, 1899	S. T. Stewart	Betsey Nelson	Mitchell		356.09		356.09	17.80
November 14, 1899	W. P. Foster	Levi Stewart	Mahaska		6,765.80		6,765.80	338.39
November 17, 1899	A. Noe, Sec. Amana Soc.	Lucia G. Cook	Des Moines	1,647.00			1,647.00	82.35
November 18, 1899	C. V. Le Boutillier	Wm. Moerschel	Iowa			18,478.37	18,478.37	923.92
November 18, 1899	D. Armentrout	Robert Marshall	Louisa			1,802.98	1,802.98	90.15
November 18, 1899		Sarah E. White	Clinton				2,714.38	135.72

TABLE No. 146—CONTINUED.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX				Tax paid.
				Bequest.	Real estate.	Personality.	Total.	
November 20, 1899	W. D. & Max Petersen	Hugo V. Freyburg	Scott			\$ 19,436.94	\$ 19,436.94	\$ 971.85
November 21, 1899	W. N. Bartholemew	R. I. Spence	Marion		\$ 792.50		792.50	42.30
November 21, 1899	E. S. Huston	Virginia Shelton	Des Moines					231.03
November 21, 1899	Anna B. White	Mary A. Day	Ringgold		2,870.00		2,870.00	143.50
November 21, 1899	H. S. Parker	A. J. Modig	Clay		4,940.22		4,940.22	247.01
November 23, 1899	N. R. Derby	Mercy Lewis	Des Moines		405.51		405.51	20.27
November 24, 1899	John Murschel	Maria D. Heinhold	Johnson		950.00	2,460.42	3,410.42	170.52
November 25, 1899	J. H. Carter	M. E. Fisher	Butler		1,500.00	5,214.00	6,714.00	335.75
November 25, 1899	D. Armentrout	Sarah E. White	Clinton					25.00
November 25, 1899	Anna B. White	Mary A. Day	Ringgold					1.96
November 28, 1899	J. H. Carter	M. E. Fisher	Butler					10.23
December 4, 1899	Martin Geiss	Philip Hess	Linn		1,366.90		1,366.90	65.35
December 4, 1899	Martin Geiss	Catharine Hess	Linn		269.20		269.20	13.45
December 7, 1899	P. A. Korab	Agnes Grissel	Johnson			258.20	258.20	12.91
December 7, 1899	Alice M. Cheek	E. C. Smith	Polk		660.83		660.83	33.04
December 8, 1899	Mary A. Baldwin	Lydla M. Vibber	Dubuque		11,286.59		11,286.59	564.32
December 9, 1899	John Murschel	Maria D. Heinhold	Johnson					138.12
December 9, 1899	Chloe A. Bloomfield	R. E. Bloomfield	Marshall		2,762.40		2,762.40	138.12
December 14, 1899	C. E. Field	Arabella Sloss	Appanoose					150.00
December 14, 1899	Chloe A. Bloomfield	R. E. Bloomfield	Marshall					73.28
December 15, 1899	John L. Adams	Robert Lyon	Johnson			2,270.50	2,270.50	*115.47
December 16, 1899	Tim Donovan	James Casey	Chickasaw					45.00
December 18, 1899	W. A. Mirick	Perry Sisson	Delaware			11.20	11.20	*5.48
December 19, 1899	P. A. Korab	Agnes Grissel	Johnson					72.23
December 19, 1899	Martin Geiss	Philip Hess	Linn					11.00
December 19, 1899	Martin Geiss	Catharine Hess	Linn					108.15
December 20, 1899	W. N. Goodson	Ida May Hazen	Madison		650.00	1,513.10	2,163.10	68.08
December 20, 1899	Elizabeth Nicholson	John Nicholson	Allamakee	\$ 1,825.00		10,936.06	12,761.06	50.00
December 21, 1899	John Wolfinger	N. H. Hilton	Webster		1,000.00		1,000.00	11.06
December 21, 1899	James G. Hammond	George C. Morgan	Mahaska		233.33		233.33	288.47
December 22, 1899	W. B. Hadley	Thos. Thompson	Mahaska			5,760.58	5,760.58	154.93
December 22, 1899	A. J. Wile	Marv J. Diamond	Bremer		1,500.00	1,598.72	3,098.72	223.25
December 23, 1899	Richard Dawson	George Snowden	Jones			4,404.97	4,404.97	*135.31
December 23, 1899	E. B. Shaw	Henry Moritz	Fayette					129.44
December 27, 1899	G. H. Phillips	Thomas Mansell	Fayette					*106.20
December 27, 1899	H. B. Hoyt	Mary S. Holton	Fayette		2,062.53		2,062.53	

December 30, 1899	Allie M. Cheek	E. C. Smith	Polk					†1.09
December 30, 1899	E. A. Richards	Adam Van Valkenberg	Calhoun			930.33	930.33	46.51
December 30, 1899	Caroline E. Schroeder	Claus F. Schroeder	Scott		600.00		600.00	30.00
December 30, 1899	C. H. Rodenbach	Martin N. Dayton	Black Hawk	4,700.00			4,700.00	235.00
December 30, 1899	F. H. Griggs	M. H. Manderville	Scott			7,008.61	7,008.61	350.43
Total				\$22,492.00	\$ 210,771.52	\$ 158,523.35	\$ 409,756.95	\$ 25,320.51

*Includes interest. †Interest.

Table No. 147—Showing Receipts of Collateral Inheritance Tax from January 1, 1900, to January 5, 1901.
Collected by John Herriott, Treasurer of State.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
				Bequest.	Real estate.	Personality.	Total.	
January 2, 1900	Geo. S. Gass	Emma Morton	Henry		\$ 1,000.00	\$ 385.40	\$ 1,385.40	\$ 69.27
January 4, 1900	S. D. Baker	Angela Parks	Wapello		600.00		600.00	30.00
January 6, 1900	Meyer Carl, P. M. Flarity and H. L. Mitchell	Charles Macaulay	Keokuk		5,676.00		5,676.00	283.80
January 10, 1900	Wm. C. Stratton	Michael Haggerty	Dubuque	\$ 4,000.00			4,000.00	200.00
January 11, 1900	Mary Redding	Michael Liddy	Allamakee			2,058.95	2,058.95	102.95
January 11, 1900	Jerome B. Anderson	Geo. W. Anderson	Marshall			52.00	52.00	2.60
January 11, 1900	C. F. Butler	Joseph S. Butler	Linn	3,300.00			3,300.00	165.00
January 11, 1900	C. McKeen Duren	Alice Croston	Hardin		800.00	6,991.09	7,791.09	389.55
January 19, 1900	Chas. L. Gilcrest	Wm. H. Gilcrest	Polk			145,486.50	145,486.50	7,274.33
January 19, 1900	Silas Strowman	Ella Barringer	Linn		1,970.00		1,970.00	98.50
January 19, 1900	Meyer, P. M. Flarity and H. L. Mitchell	Chas. Macaulay	Keokuk					†12.88
January 20, 1900	Mary Leghorn and R. W. Cooper	James Leghorn	Johnson	12,874.80			12,874.80	643.74
January 22, 1900	Maas Mouw	Jan Jans Mouw	Sioux		3,200.00	1,309.64	4,509.64	225.48
January 23, 1900	R. C. Curtis	Ann W. Curtis	Scott				349.00	17.45
January 25, 1900	L. Harris	Solomon Mayer	Pottawatt'mie			4,617.71	4,617.71	230.88
January 25, 1900	R. C. Curtis	Ann W. Curtis	Scott		7.40		7.40	37
January 25, 1900	L. A. Baird	Wm. M. Baird	Muscatine	300.00			300.00	15.00
January 26, 1900	Maas Mouw	Jan Jans Mouw	Sioux					†13.90
January 27, 1900	Jane Elliott	Asenath Elliott	Dubuque		4,300.00		4,300.00	215.00
January 29, 1900	C. O'Neal	Mollie B. O'Neal	Decatur			6,000.00	6,000.00	300.00
January 29, 1900	Hattie E. Rice	Richard C. Rice	Woodbury	250.00			250.00	12.50
January 29, 1900	W. H. Fayle and B. J. Murphy	Abijah M. Winn	Muscatine		13,000.00	2,358.68	15,358.68	767.94
January 29, 1900	Mary B. Reynnders	Fred C. Woodworth	Buchanan	2,500.00			2,500.00	125.00
January 31, 1900	H. B. Hunting	Chas. J. Blockert	Linn			441.29	441.29	*25.07
February 1, 1900	Mary B. Reynnders	Fred C. Woodworth	Buchanan					†1.50
February 2, 1900	Francis Danforth and Frank T. True	Josiah Danforth	Pottawatt'mie		26,390.00	6,492.80	32,882.80	1,644.14
February 5, 1900	Elizabeth Nicholson	John Nicholson	Allamakee	150.00			150.00	*7.55
February 6, 1900	Isaac Prugh	John Graham	Des Moines			4,744.99	4,744.99	236.24
February 7, 1900	Chas. L. Gilcrest	W. H. Gilcrest	Polk			1,000.00	1,000.00	*50.22
February 7, 1900	R. R. Leesh, Atty.	Thos. H. Tucker	Cedar		1,208.97		1,208.97	60.45
February 7, 1900	R. R. Leesh, Atty.	James Tucker	Cedar		1,577.68		1,577.68	78.88
February 7, 1900	H. H. Stilwell, Atty.	Nels J. S. Keim	Allamakee		3,162.50	884.43	4,046.93	202.34
February 7, 1900	C. H. Barron, Geo. W. Burton and T. Updegraff	Edwin R. Barron	Clayton		4,265.00	2,868.00	7,133.00	356.65
February 10, 1900	R. R. Leesh, Atty.	Thos. H. Tucker	Cedar					†1.58
February 10, 1900	R. R. Leesh, Atty.	James Tucker	Cedar					†1.65
February 13, 1900	C. H. Barron, Geo. W. Burton and T. Updegraff	Edwin R. Barron	Clayton			1,000.00	1,000.00	*102.37
February 13, 1900	S. G. Underwood and J. T. Oliver	Daniel Eicher	Pottawatt'mie		5,500.00	7,981.18	13,481.18	674.05
February 14, 1900	Geo. L. Lovell	Geo. W. Lovell	Jones		132,051.50	187,948.50	320,000.00	16,000.00
February 15, 1900	H. M. Carpenter	Joseph B. Smalley	Jones			1,958.20	1,958.20	97.91
February 15, 1900	W. B. Persons	Angelina Williams	Jones			925.00	925.00	46.25
February 16, 1900	W. H. Fayle and P. J. Murphy	Abijah M. Winn	Muscatine			8.45	8.45	.43
February 16, 1900	J. B. Cutler	M. D. Cutler	Mitchell		8,000.00		8,000.00	400.00
February 16, 1900	D. W. Terrill	Julius Terrill	Hardin			2,407.73	2,407.73	120.39
February 17, 1900	L. Harris	Solomon Mayer	Pottawatt'mie					†14.90
February 19, 1900	John McCarthy	Michael Prendegast	Greene			1,312.41	1,312.41	69.86
February 19, 1900	H. Scofield	Mrs. L. W. Thompson	Washington			3,702.61	3,702.61	185.13
February 19, 1900	A. G. Runyan	S. W. Payne	Johnson				150.84	7.54
February 19, 1900	Nels J. Hanson	Peter Nielson	Webster		450.00	804.80	1,254.80	62.74
February 20, 1900	W. B. Persons	Angeline Williams	Jones			1,050.00	1,050.00	52.50
February 21, 1900	James O'Donnell	Sylvester Bennett	Cherokee		539.00		539.00	26.95
February 23, 1900	James Holmes	John S. Holmes	Black Hawk		1,222.86		1,222.86	61.14
February 23, 1900	John Anundsen	David Duncan	Emmet		2,600.00		2,600.00	133.00
February 26, 1900	A. W. Vander Veer	Sarah L. Krum	Scott		1,917.92		1,917.92	95.90
February 27, 1900	R. R. Leech, Atty.	Thos. H. Tucker	Cedar		1,000.00		1,000.00	*51.22
February 27, 1900	R. R. Leech, Atty.	James Tucker	Cedar		1,000.00		1,000.00	*51.22
February 28, 1900	W. M. Hunter	James E. Hunter	Butler			2,189.43	2,189.43	109.45
February 28, 1900	James Holmes, Jr.	John S. Holmes	Black Hawk		1,000.00		1,000.00	50.00
March 1, 1900	A. W. Vander Veer	Sarah L. Krum	Scott		1,000.00		1,000.00	50.00
March 1, 1900	C. E. Hitchcock	Jennie L. Keniston	Pottawatt'mie and Adams					
March 3, 1900	Frank Farrell	Orville Midlam	Webster	\$ 1,000.00	4,790.75		4,790.75	281.66
March 3, 1900	A. G. Runyan	S. W. Payne	Johnson				1,000.00	50.00
March 3, 1900	D. Powell Johnson	Dr. D. P. Johnson	Muscatine	4,550.00			4,550.00	227.50
March 3, 1900	Sarah A. F. Underwood, Jno. W. Richards	Martha S. Howe	Clarke		17,105.00		17,105.00	855.25
March 5, 1900	C. H. Reinholdt and Geo. Tank	C. H. Mundt	Carroll		500.00	2,089.00	2,589.00	129.45
March 6, 1900	J. A. McKinney	W. V. Williams	Polk		7,944.35		7,944.35	*417.59
March 6, 1900	M. L. Archer	David Duncan	Emmet					†9.87
March 6, 1900	Ellen Evans	Evan M. Evans	Montgomery	200.00	425.00	75.00	700.00	35.00
March 7, 1900	Geo. E. Rix	John C. Weaver	Lee			14,831.72	14,831.72	741.58
March 8, 1900	Samuel S. Pingree	James Briody	Crawford		4,920.84		4,920.84	260.03
March 8, 1900	Carl Lange	Louis Robenstein	Des Moines	25,255.97			25,255.97	1,262.79
March 8, 1900	William Hoersch	Catharine E. Lindsay	Scott		1,000.00		1,000.00	50.00
March 9, 1900	Juliet S. McClelland	Geo. P. McClelland	Scott		9,375.00	28,102.98	37,477.98	1,873.90

TABLE No. 147—CONTINUED.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
				Bequest.	Real estate.	Personality.	Total.	
March 9, 1900	C. McKeen Duren.	Alice Croston.	Hardin.			\$ 1,000.00	\$ 1,000.00	\$ 50.00
March 10, 1900	J. A. McKinney.	W. V. Williams.	Polk.		\$ 1,000.00		1,000.00	52.50
March 10, 1900	William Spurrier.	Mary A. Harrison.	Linn.		700.00	1,311.80	2,011.80	100.59
March 12, 1900	Mary B. Reynolds.	Fred C. Woodworth.	Buchanan.		279.53	45.10	325.63	17.64
March 12, 1900	Maria Schwarzfaeben.	Susana Kistler.	Dubuque.		4,715.00		4,715.00	237.47
March 13, 1900	J. H. Carter.	Mrs. M. E. Fisher.	Butler.		1,000.00		1,000.00	50.00
March 13, 1900	Thomas McGraw.	Louis Weiss.	Ringgold.		9,088.00	250.61	9,341.61	502.76
March 16, 1900	W. M. Hunter.	James E. Hunter.	Henry.		1,000.00		1,000.00	50.00
March 16, 1900	W. L. Babb, Atty.	Carriodon Peck.	Butler.		1,000.00		1,000.00	50.00
March 16, 1900	Frank Farrell.	Orville Midlam.	Webster.	1,500.00			1,500.00	91.94
March 17, 1900	Seldon Bacon.	Sarah F. Ransom.	Johnson.	1,000.00			1,000.00	441.37
March 17, 1900	Delia Rorer, Mary Remy.	Virginia D. Rorer.	Des Moines.				1,000.00	698.44
March 19, 1900	T. O. Sullivan.	John Yall.	Dubuque.		500.00			93.94
March 20, 1900	Michael McCormick.	Patrick McCormick.	Butler.		158.84		158.84	203.15
March 21, 1900	Robert Bacon.	Mary Holmes.	Cherokee.		158.84		158.84	9.94
March 21, 1900	Nels J. Hanson.	Peter Nielson.	Webster.			1,000.00	1,000.00	66.58
March 21, 1900	M. E. Bigney.	Jacob Van Doren.	Muscatine.		1,000.00		1,000.00	50.00
March 22, 1900	James Burch.	Moses Krebs.	Page.		2,044.61		2,044.61	135.23
March 23, 1900	Samuel P. Gilbert.	Martha A. Gilbert.	Des Moines.		1,250.00		1,250.00	63.50
March 23, 1900	B. B. Lindley.	Leah Lindley.	Henry.		1,400.00		1,400.00	70.00
March 24, 1900	Jennie E. Day.	John M. Day.	Folk.		8,827.68		8,827.68	441.37
March 24, 1900	Ira L. Flagler.	Charles N. Flagler.	Howard.					649.20
March 27, 1900	Seldon Bacon.	Sarah F. Ransom.	Johnson.					112.48
March 30, 1900	Patrick Pendergast.	Michael Pendergast.	Greene.					118.53
March 31, 1900	T. O. Birkland.	Christina Birkland.	Story.				114.19	5.70
March 31, 1900	F. A. Anundsen.	Eliza M. Wheelock.	Winnebush.	\$ 1,000.00		\$ 449.90	1,449.90	72.50
April 2, 1900	S. P. Gilbert.	Martha A. Gilbert.	Des Moines.		1,000.00		1,000.00	50.10
April 2, 1900	J. B. W. Persons.	Charles N. Flagler.	Clinton.		6,340.60		6,340.60	319.45
April 4, 1900	C. H. Johnson.	Chris Toening.	Scott.	\$ 1,900.00			1,900.00	95.00
April 4, 1900	Chapley Verdon.	Angeline Williams.	Jones.		452.80		452.80	22.61
April 4, 1900	L. A. Meyer.	Ellis Bergstrom.	Page.		2,000.00	1,891.50	3,891.50	194.57
April 5, 1900	D. Powell Johnson.	Hannah Schofield.	Muscatine.		1,800.00		1,800.00	90.00
April 7, 1900	Anast Voelek.	John Fisher.	Winnebush.		1,800.00	29,831.60	31,631.60	1,581.58
April 9, 1900	W. M. Hunter.	Dr. D. P. Johnson.	Muscatine.	1,450.00			1,450.00	72.10
April 9, 1900	James E. Hunter.	James E. Hunter.	Butler.		606.73		606.73	30.33
April 9, 1900	James McMechan.	John W. McMechan.	Boone.		9,000.00	4,618.28	13,618.28	680.91
April 10, 1900	W. O. Fritchman.	Thomas F. Wiles.	Muscatine.		2,000.00		2,000.00	100.00
April 11, 1900	J. W. Hinesley.	Isabella Higgins.	Mahaska.		1,000.00	380.17	1,380.17	159.24
April 11, 1900	W. B. Persons.	Mary Ann Mathers.	Mills.		4,751.10		4,751.10	237.55
April 12, 1900	A. C. Trevis.	Leah Lindley.	Jasper.		3,021.84		3,021.84	151.10
April 13, 1900	W. H. and Henry Wieso.	Levi G. Hildreth.	Henry.		13,500.00	4,441.60	17,941.60	892.68
April 14, 1900	A. F. Anundsen.	Paul Wiese.	Scott.		1,000.00		1,000.00	50.00
April 14, 1900	A. J. Dawson.	Eliza M. Wheelock.	Winnebush.		1,000.00		1,000.00	50.00
April 14, 1900	Charles W. Blythe.	Thomas Maxwell.	Washington.		4,000.00		4,000.00	200.00
April 14, 1900	Ernest Voelkel.	John Blythe, Sr.	Iowa.	500.00			500.00	25.00
April 16, 1900	James McMechan.	Tranzott Voelkel.	Des Moines.					11.07
April 18, 1900	W. L. Parsons.	John W. McMechan.	Boone.		5,800.11	430.89	6,237.00	311.83
April 19, 1900	Wm. Stuhler.	Almarine Hollen.	Jasper.					25.35
April 20, 1900	N. M. Pusey.	George Stuhler.	Jones.	500.00			500.00	25.00
April 20, 1900	Charles Wilson.	Sarah J. Ballard.	Pottawattamie.	1,000.00			1,000.00	50.00
April 20, 1900	C. A. Ficke.	Margaret Remer.	Benton.		4,085.32		4,085.32	204.26
April 20, 1900	A. J. Dawson.	Thomas Sartusch.	Scott.		5,023.04		5,023.04	251.15
April 20, 1900	George Haw.	Thomas Maxwell.	Washington.					137.20
April 27, 1900	Robt. McCaul and B. D. Barger.	Christopher Lazenby.	Wapello.				7,536.00	376.80
April 28, 1900	Ann L. Brown.	John Carnahan.	Decatur.					50.00
April 30, 1900	N. L. Parsons.	James J. Brown.	Lee.					58.88
May 1, 1900	P. P. Walden.	Almarine Hollen.	Jasper.		5.80		5.80	5.91
May 2, 1900	J. B. Van Pappelendam.	Sarah McCullough.	Wayne.					147.95
May 2, 1900	F. F. Cass.	S. F. Cass.	Bremer.	10,000.00	1,535.00	763.89	12,298.89	114.91
May 3, 1900	Chas. Wilson.	Margaret Remer.	Benton.				10,000.00	500.00
May 3, 1900	C. P. Daniel.	Ann Daniel.	Clarke.		45.79		45.79	2.30
May 4, 1900	Henry Guenther.	Phoebe Stine.	Clinton.					300.00
May 5, 1900	W. F. Kiel.	George F. Kiel.	Lee.		22,616.85	11,000.13	33,616.98	1,663.10
May 5, 1900	W. H. and Cora J. Todd.	Thomas McKee.	Delaware.	700.00		6,459.95	7,159.95	358.00
May 7, 1900	John Lutz.	Thomas McKee.	Lee.			8,434.60	8,434.60	421.73
May 8, 1900	L. A. Meyer.	John Fisher.	Winnebush.					2,171.89
May 8, 1900	B. Van Pappelendam.	Sarah McCullough.	Lee.					147.17
May 8, 1900	D. Powell Johnson.	Dr. D. P. Johnson.	Muscatine.	1,500.00			1,500.00	75.00
May 9, 1900	P. L. Gay.	Conklin Gay.	Humboldt.		4,471.55		4,471.55	223.77
May 10, 1900	Maria C. Schwarzfaeben.	Susana Kistler.	Dubuque.					140.15
May 11, 1900	H. Rohret.	Carrie J. Fairbanks.	Johnson.					234.20
May 12, 1900	Thomas S. Taylor.	James C. Johnson.	Dubuque.					84.61
May 14, 1900	W. H. and C. L. Johnson.	James Harrison.	Jasper.			665.16	665.16	7.94
May 15, 1900	C. A. Ficke.	James P. Donohue.	Wright.					68.00
May 15, 1900	J. B. Van Pappelendam.	Alvin Lewis.	Wapello.					130.00
May 15, 1900	Thomas Wallace.	James P. Donohue.	Wapello.					15.00
May 17, 1900	William McNett.	Alvin Lewis.	Wapello.					100.00
May 21, 1900	William McNett.	Jürgen Jastrow.	Clayton.	2,000.00			2,000.00	100.00
May 23, 1900	Edward Eichhorn.	Charles Eichhorn.	Lee.		3,121.75		3,121.75	179.84
May 23, 1900	Geitz & Fisher, Attys.	Claus Karstens.	Scott.	2,835.40			2,835.40	141.77
May 24, 1900	George Haw.	Christopher Lazenby.	Wapello.				1,000.00	50.00

TABLE No. 147—CONTINUED.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX.					Tax paid.
				Bequest.	Real estate.	Personality.	Total.		
May 25, 1900	T. D. Ewing	Annabel R. Ewing	Adams			\$ 8,638.01	\$ 8,638.01	\$	432.44
May 25, 1900	John A. McClain	Elizabeth C. Grubbs	Tama		\$ 1,440.34		2,348.34		117.12
May 28, 1900	F. S. Griffin	Mary Maloney	Buchanan		1,171.37		1,171.37		86.15
May 28, 1900	R. S. Getherman	Nancy E. Gibson	Carroll		4,800.00		4,800.00		210.00
May 29, 1900	William Sadler	Thomas Sadler	Polk						81.28
May 29, 1900	J. C. Tate, Clerk	Myra A. Reed	Polk						35.86
May 31, 1900	Philip Jungb.	Wilhelmina Miehle	Dubuque			2,947.71	2,947.71		147.38
May 31, 1900	A. P. McGuire, Atty.	Mary A. Etherington	Scott						78.00
June 2, 1900	John C. O'Neal	Mollie R. O'Neal	Decatur						13.34
June 6, 1900	S. S. W. All	James Wallis	Dubuque	\$ 5,000.00			5,000.00		250.00
June 6, 1900	Edward Eichhorn	Charles Eichhorn	Lee						67.91
June 6, 1900	A. F. Cassel	E. E. Blomgren	Jefferson			1,358.10	1,358.10		45.00
June 6, 1900	William Munner	Catharine H. Thompson	Cedar			900.00	900.00		13.45
June 9, 1900	S. S. Winal	James Wallis	Dubuque						105.35
June 9, 1900	Louisa Frische	Paul Frische	Dubuque						56.89
June 11, 1900	W. E. Kenble	Isabella Higgins	Malaska						50.00
June 11, 1900	J. J. McCarthy, Atty.	Stella S. McCarthy	Dubuque	1,000.00			1,000.00		20.73
June 14, 1900	A. G. Hammond	J. F. Lane	Guthrie		4,134.70	499.44	4,634.14		228.00
June 14, 1900	William Hammer	John Kummel	Cherokee		4,562.21		4,562.21		188.00
June 15, 1900	A. R. Molyneux	Margaret Haslett	Polk		2,950.00	228.32	3,178.32		152.00
June 18, 1900	Letitia Mullen	Mary Mullen	Dubuque						2.83
June 18, 1900	Louisa Frische	Paul Frische	Dubuque						116.50
June 19, 1900	John D. Cole	Eliza Garner	Alfamaek		2,330.36		2,330.36		80.00
June 23, 1900	H. L. Spencer	Rebecca H. Roberts	Malaska		1,600.00		1,600.00		80.00
June 21, 1900	Rt. Rev. Bishop Cosgrove	Rev. John Kreckle	Wapello			1,913.69	1,913.69		95.55
June 21, 1900	Margaret G. Connors	Maggie Phillips	Guthrie		1,300.00		1,300.00		65.00
June 21, 1900	H. K. Dewey	John A. Bettis	Linn	200.00					10.00
June 22, 1900	C. S. Smith, Atty.	Louisa Lachmann	Polk		3,255.00	52.48	3,307.48		165.38
June 23, 1900	John E. Dancy	John Dancy	Polk		1,426.08		1,426.08		71.30
June 23, 1900	John Ellwanger	Michael Brady	Dubuque		6,000.00	117,526.81	123,526.81		6,176.34
June 25, 1900	John Ellwanger	Mary Mullen	Dubuque						91.40
June 27, 1900	James S. Smith	Chas. Christenson	Madison			2,000.00	2,000.00		104.50
June 27, 1900	John Claassen	V. M. Friedrickson	Madison		1,610.00		1,610.00		83.66
June 28, 1900	T. E. Crooks	Titus Phillips	Guthrie			3,261.27	3,261.27		127.58
June 29, 1900	John Ellwanger	Michael Brady	Dubuque			2,547.02	2,547.02		
July 30, 1900	A. R. Molyneux	Margaret Haslett	Cherokee						71.25
July 2, 1900	Andrew J. Clarke	James Kerr	Palo Alto						85.00
July 5, 1900	W. A. Duncan	John Ferguson	Polk			1,555.01	1,555.01		103.48
July 7, 1900	J. W. Krapfel	Henry Klausner	Black Hawk			9,304.94	9,304.94		465.24
July 7, 1900	S. Callaghan	Thomas Fox	Woodbury		1,184.90		1,184.90		50.25
July 9, 1900	James S. Smith	Isaac Christenson	Madison		18,145.00	31,645.59	52,790.59		2,639.52
July 10, 1900	Small & Shellabarger	Isaac Epperly	Muscatine						422.33
July 10, 1900	R. C. Vibber and Aud. Todd	R. L. Vibber	Dubuque		2,075.00	5,069.10	7,144.10		347.50
July 13, 1900	Walter Jameson	Sarah Baldwin	Buchanan		1,900.03		1,900.03		221.35
July 14, 1900	E. T. Smith	Asa G. Van Blarcom	Lyon			4,427.18	4,427.18		35.20
July 16, 1900	E. F. Soetry	Samuel Myers	Marion			704.00	704.00		320.00
July 16, 1900	Adam Wiggin	Margery Busbee	Muscatine		6,400.00		6,400.00		117.74
July 16, 1900	Small & Shellabarger	Isaac Epperly	Muscatine			2,354.20	2,354.20		349.31
July 16, 1900	Rebecca H. Scott	James M. Jamison	Muscatine		6,956.62		6,956.62		90.00
July 20, 1900	C. C. Fowler	Mahala J. Henry	Des Moines			1,818.00	1,818.00		71.07
July 21, 1900	J. J. McCarthy, Atty.	Stella S. McCarthy	Dubuque			2,902.22	2,902.22		14.49
July 21, 1900	H. Z. Tucker	John Wright	Franklin						208.19
July 21, 1900	Genevieve Cummins	Elvira A. Cummins	Dubuque		1,500.00	2,661.85	4,161.85		591.82
July 21, 1900	Richard V. Cook	Wm. Stevens Perry	Scott			11,600.00	11,600.00		2,615.21
July 21, 1900	W. A. McNeill	H. W. McNeill	Malaska			52,105.00	52,105.00		37.65
July 21, 1900	Richard V. Cook	Sarah Woods Perry	Scott			671.80	671.80		3.75
July 23, 1900	A. F. Cassel	E. E. Blomgren	Jefferson			75.00	75.00		18.84
July 23, 1900	E. T. Smith	Asa G. Van Blarcom	Lyon						
July 24, 1900	Webb Vincent & Cheney	John M. McNulty	Webster			9,762.70	9,762.70		488.13
July 24, 1900	H. G. Restine	Matilda A. Lyon	Malaska			175.00	175.00		8.75
August 3, 1900	Edward Carpenter	George Sultzberger	Louisa and Washington		2,600.00	26.00	2,626.00		131.30
August 3, 1900	Genevieve Cummins	Elvira A. Cummins	Dubuque						71.39
August 3, 1900	Harriet C. Bullis	Henry C. Bullis	Winneblesh	500.00			500.00		25.00
August 4, 1900	Cook & Dodge, Atty.	Lowie P. Cook	Scott			9,186.97	9,186.97		450.15
August 6, 1900	Frank Meis	Jane Sullivan	Dubuque		2,300.00	1,386.15	3,686.15		184.30
August 7, 1900	C. E. Field	Arabella Sloss	Appanoose			217.74	217.74		21.26
August 7, 1900	James M. Hagaman and P. A. Queen	Alexander H. Landis	Delaware		9,586.73		9,586.73		479.34
August 7, 1900	Joseph H. Ford	Joseph H. Ford, Sr.	Davis		2,525.00	1,000.00	3,525.00		170.25
August 9, 1900	E. Field	Arabella Sloss	Appanoose						44.95
August 9, 1900	Emily and Eugene Shaw	Lowie P. Cook	Winneblesh						30.00
August 9, 1900	Soper, Allen and Alexander M. Willett	Patrick Brennan	Palo Alto						77.27
August 9, 1900	Harriet C. Bullis	O.inda C. Willett	Winneblesh	600.00			600.00		30.00
August 9, 1900	R. S. and H. R. Howell	Henry C. Bullis	Winneblesh						13.34
August 11, 1900	W. D. Skinner	Adam Howell	Polk	1,600.00			1,600.00		80.00
August 11, 1900	Emil Reh	Augusta Kaiser	Dubuque		10,500.00	17,162.01	27,662.01		1,383.10
August 13, 1900	Emil R. R. Bullis	Augusta Kaiser	Dubuque			403.75	403.75		20.17
August 15, 1900	Alfred Pierce	Susanah Cook	Franklin	300.00			300.00		15.00
August 16, 1900	George Weidrecht	George Sultzberger	Louisa			1,000.00	1,000.00		50.00
August 18, 1900	K. R. Noble	James	Wayne		1,150.00		1,150.00		112.68
August 24, 1900	W. A. Butlers	George W. Butlers	Des Moines			8,016.00	8,016.00		400.80
August 29, 1900	Julia L. Preston	Mary H. Carter	Clayton			7,794.72	7,794.72		389.74

DATE.	EXECUTOR ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
				Bequest.	Real estate.	Personality.	Total.	
August 29, 1900	C. R. Noble	James Head	Wayne					\$11.31
August 29, 1900	Jessie Smith	Esther Dancer	Decatur			\$ 2,000.00	\$ 2,000.00	100.00
August 29, 1900	J. M. Hagaman and P. H. Queen	Alexander H. Landis	Delaware			260.93	260.93	62.91
August 31, 1900	J. S. Anderson and L. A. Collocott	Caroline A. Rice	Linn	\$ 1,173.60			1,173.60	*60.37
September 4, 1900	Abraham Noe	Elizabeth Murboch	Iowa			1,802.80	1,802.80	90.14
September 6, 1900	George Weidrecht	George Sultzberger	Louisa					†16.75
September 6, 1900	William A. Thompson	Sarah E. Thompson	Linn					115.40
September 6, 1900	J. R. Allen	James McNiday	Wayne					115.84
September 7, 1900	H. W. Ross and J. H. Buck	Mary and Harvey Smith	Webster					103.41
September 8, 1900	James L. Johnson	Anne J. Flintegaarden	Winneshiek		1,831.49		1,831.49	91.57
September 10, 1900	S. Y. Eggert	George Clark	Franklin					907.10
September 12, 1900	J. L. Giesler	Barbara Schneider	Muscatine		5,071.88		5,071.88	253.60
September 12, 1900	Rev. Clement Johannes	James Orth	Lee	\$ 6,722.10			6,722.10	336.10
September 13, 1900	W. H. and Henry Wiese	Paul Wiese	Scott		1,000.00		1,000.00	50.00
September 14, 1900	William Wedeking	Christian Uhde	Sac					142.57
September 15, 1900	W. A. Hoyt	A. F. Stilwell	Fayette		500.00		500.00	25.00
September 15, 1900	M. J. Diehl and S. F. Small	C. H. Jamison	Louisa	4,293.07			4,293.07	255.28
September 15, 1900	John Osmundson	Celia Oleson	Winneshiek					380.21
September 17, 1900	Rev. Clement Johannes	James Orth	Lee					† 43.85
September 19, 1900	C. C. Wolf	Louisa Edick	Butler	904.35	3,597.34		4,501.69	225.49
September 19, 1900	Alfred Peirce	Susannah Cook	Franklin					† 1.45
September 21, 1900	T. S. Stonebraker	A. B. Downs	Van Buren					60.80
September 21, 1900	O. E. Doubleday	Sarah Proctor	Polk	8,125.00	1,476.92		9,601.92	480.10
September 22, 1900	Wm. A. Brownell	Mary Hill	Lee		5,805.44		5,805.44	290.27
September 27, 1900	Wm. A. Brownell	Mary Hill	Lee		1,000.00		1,000.00	50.00
September 27, 1900	A. I. McMartin	Elizabeth Manchester	Harrison	1,000.00			1,000.00	50.00
September 27, 1900	Richard Parker	James Parker	Jasper					244.26
September 28, 1900	H. Manners	Thomas Russell Cowden	Henry	950.00	1,250.89		2,200.89	110.35
October 1, 1900	John Finn	Charles Duffy	Winneshiek					*130.63
October 1, 1900	John Thompson	Eric Hanson	Allamakee		2,342.28		2,342.28	117.11
October 1, 1900	Paul Brorby, Clerk	Carrie Iverson	Chickasaw	1,153.20			1,153.20	57.66
October 3, 1900	Michael Rudman	Mary Coltman	Clinton	800.00	2,491.61		3,291.61	164.58
October 4, 1900	Jennie E. Day	John M. Day	Polk					*84.81
October 4, 1900	Laura J. Fox	Fanny E. Burr	Black Hawk		1,044.25		1,044.25	52.21

October 5, 1900	Emily and Eugene Shaw	Jesse B. Shaw	Winneshiek					† 2.80
October 5, 1900	K. Thompson	Andrew Anderson	Winneshiek					*81.70
October 5, 1900	J. S. Crawford	Sarah Coltrane	Warren			1,679.85		83.99
October 5, 1900	J. A. McKinney	Mary J. T. Smith	Polk	3,700.00	185.37	3,885.37		194.27
October 6, 1900	W. S. Palmer	Isaac Pearce	Benton	10,450.00	5,143.35	15,593.35		779.67
October 8, 1900	W. M. Wevely	G. Aarhus	Winneshiek	3,500.00		3,500.00		175.00
October 8, 1900	Bernhard Bracker	Peter Moeri	Allamakee	1,680.25		1,680.25		84.02
October 9, 1900	Laura J. Fox	Fanny E. Burr	Black Hawk					15.17
October 9, 1900	A. Hurst	Charles F. Stein	Jackson	8,400.00	9,280.04	17,680.04		884.00
October 10, 1900	W. S. Palmer	Isaac Pearce	Benton		1,060.00	1,060.00		53.00
October 11, 1900	William Rowley	Artha Linda Rowley	Sac	968.40		968.40		48.42
October 11, 1900	W. T. Rankin	Nancy J. McCrea	Cass	3,586.51		3,586.51		179.35
October 11, 1900	W. H. Crain	Joseph Simbric	Bremer	1,200.00	400.00	1,600.00		80.00
October 12, 1900	J. H. Louis	Adelia F. Cosgrove	Shelby					263.56
October 12, 1900	R. B. Coulter	Amanda J. Coulter	Louisa	1,374.50	1,937.29	3,311.79		*167.80
October 15, 1900	J. E. Price	James Patch	Clayton	1,600.00	2,737.40	4,337.40		216.87
October 15, 1900	L. P. Tritschler	William Copping	Clinton					67.80
October 15, 1900	H. G. Dunwood	Mary Ann Burden	Black Hawk		11,026.47	11,026.47		551.32
October 16, 1900	J. H. Leavitt	Theodore A. Jenny	Black Hawk		18,644.80	18,644.80		932.24
October 17, 1900	W. T. Rankin	Nancy J. McCrea	Cass		1,000.00	1,000.00		*53.32
October 17, 1900	Henry Stensbeck	Helena Kleemann	Des Moines					52.81
October 18, 1900	A. J. Morrison	T. M. Henderson	Warren	3,702.60		3,702.60		221.02
October 18, 1900	E. B. Piekenbrock	Bernhard Kohaus	Dubuque		2,781.21	2,781.21		163.74
October 19, 1900	James Chambers	Commodore Chambers	Muscatine	2,093.98		2,093.98		104.69
October 22, 1900	James Chambers	Commodore Chambers	Muscatine					†11.33
October 22, 1900	George T. McNellis	William McNellis	Black Hawk			1,000.00		50.00
October 22, 1900	Bridget M. Fagan	Matthew Fagan	Clinton					197.23
October 23, 1900	J. B. Coulter	Amanda J. Coulter	Louisa		17.80	17.80		89
October 23, 1900	Carl F. Hass	Mariah Westphal	Scott	1,100.00	3,935.38	5,035.38		251.72
October 24, 1900	W. H. Hickey	Jennie Hickey	Cherokee					252.03
October 25, 1900	Alex. Walker	Mary Evans	Keokuk					76.80
October 26, 1900	J. S. Crawford	Sarah Coltrane	Warren		26.00	26.00		1.30
October 27, 1900	T. A. Megeath	S. D. Megeath	Pottawattamie		3,909.20	3,909.20		195.46
October 30, 1900	Louise Hoehn	Louisa Balschmitter	Scott					88.40
November 1, 1900	H. Donly	Serene Quinsland	Wright	750.00	2,481.83	3,231.83		*177.85
November 2, 1900	Gustav Schlegel	Edward Schlegel	Scott	7,500.00	62,260.50	69,760.50		3,488.02
November 2, 1900	John T. Beckman	Lewis M. Smith	Des Moines					160.20
November 5, 1900	John C. Wood	Robert Dickson	Delaware					821.83
November 9, 1900	Bernardina Schroeder	G. H. Schroeder	Dubuque	5,100.00	27.55	5,127.55		256.37
November 13, 1900	Celeste Grosjean	Edward Maysenholder	Muscatine					94.20
November 14, 1900	Clem Falcon	Eleanora Barrett	Linn					665.00
November 15, 1900	John Urban	Jacob Scheuner	Iowa		1,262.64	1,262.64		63.13
November 17, 1900	E. C. Hull	Nancy Hull	Mahaska	1,200.00	2,716.87	3,916.87		195.84
November 17, 1900	B. W. Tabor	James Forrester	Buchanan	1,300.00		1,300.00		65.00
November 17, 1900	Bernardina Schroeder	G. H. Schroeder	Dubuque					†14.80
November 17, 1900	C. C. Priestner and H. L. Jones	Charles Priestner	Scott	5,700.00	9,167.00	14,867.00		743.35
November 20, 1900	Gustav Schlegel	Edward Schlegel	Scott		923.70	923.70		46.18
November 20, 1900	B. W. Tabor	James Forrester	Buchanan					†.52

TABLE No. 147—CONTINUED.

DATE.	EXECUTOR, ADMINISTRATOR, OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
				Bequest.	Real estate.	Personality.	Total.	
November 21, 1900	Dan McCarty	Mary Halpin	Buchanan		\$ 7,756.85		\$ 7,756.85	\$ 387.80
November 22, 1900	H. Donly	Serene Quinsland	Wright					14.46
November 22, 1900	C. C. Priester and H. L. Jones	Charles Priester	Scott			\$ 863.00	863.00	78.28
November 23, 1900	Edith M. Seymour and LeRoy Rundell	Sarah E. Seymour	Johns n	\$ 500.00			500.00	25.00
November 26, 1900	W. H. Hickey	Jennie Hickey	Cherokee					122.68
November 26, 1900	Harry Colipriest	Moses Colipriest	Jackson					15.00
November 27, 1900	F. M. Ely	Eva J. Youmans	Scott					287.50
November 28, 1900	R. W. Hargrave	Patrick McCarthy	Marshall			2,471.24	2,471.24	123.72
November 30, 1900	S. R. Burch	C. C. Hinkley	Linn		2,734.85		2,734.85	137.65
November 30, 1900	Celia Foderburg	H. J. Kuelner	Crawford		4,175.30		4,175.30	220.65
December 1, 1900	I. P. Bowdish	Sarah A. Bowdish	Linn		4,485.15		4,485.15	224.25
December 1, 1900	A. E. Steffen and B. F. Aufderheid	August Steffen	Scott	1,000.00			1,000.00	50.00
December 3, 1900	Marcia Bruce	Charles C. Bruce	Dubuque	1,000.00			1,000.00	50.00
December 3, 1900	L. C. Hance	S. M. Morgan	Chickasaw					36.08
December 5, 1900	Barney Westling	Casper Schneider	Carroll		320.00	401.86	721.86	36.08
December 5, 1900	Henry Snakenberg	Fred Weiland	Keokuk		839.12		839.12	*44.98
December 5, 1900	Edith M. Seymour and LeRoy Rundell	Sarah E. Seymour	Johnson		2,472.00	1,180.25	3,652.25	*197.94
December 6, 1900	Peter C. Smith	Peter Strong	Jones					† 38
December 6, 1900	Joseph Kriz	Katharine Splichal	Linn					660.08
December 7, 1900	S. R. Burch	C. C. Hinkley	Linn			1,109.71	1,109.71	55.48
December 7, 1900	J. G. Olmstead	W. B. Bentley	Polk		102.60		102.60	5.13
December 8, 1900	C. H. Reinholdt and Geo. Tank	Claus H. Mundt	Carroll	27,280.00			27,280.00	1,364.00
December 12, 1900	A. H. Heller	John H. Heller	Cherokee			230.00	230.00	*11.86
December 13, 1900	Mrs. C. L. F. McConahy	F. A. McConahy	Linn		3,450.75		3,450.75	*181.73
December 13, 1900	John Banderob	Hans Schlueter	Scott			941.44	941.44	*48.17
December 14, 1900	J. P. Ohlsen	Peter Rasmussen	Ida			1,258.19	1,258.19	62.90
December 14, 1900	Dan McCarty	Mrs. Mary Halpin	Buchanan		3,200.00	313.40	3,513.40	175.67
December 14, 1900	P. J. Murphy	Cornelius Kelley	Muscatine			1,000.00	1,000.00	50.00
December 15, 1900	B. M. Talbott	C. F. Schone	Poweshiek					396.57
December 17, 1900	I. P. Bowdish	Sarah A. Bowdish	Linn					477.75
December 17, 1900	S. R. Cross	Harriet S. Cross	Hardin		4,000.00	4,233.15	8,233.15	*3.68
								411.66
December 18, 1900	W. H. Johnston	Margaret Cheyney	Webster		2,900.00	65.97	2,965.97	148.30
December 18, 1900	John Banderob	Hans Schlueter	Scott					† 54
December 18, 1900	J. S. Anderson and L. A. Collacott	Caroline A. Rice	Linn		1,946.99		1,946.99	*.02.52
December 23, 1900	Nicholas Van Vliet and Jan Akkerman	Jan Akkerman	Marion			13,424.00	13,424.00	671.20
December 20, 1900	P. J. Murphy	Cornelius Kelly	Muscatine			1,020.00	1,020.00	51.00
December 20, 1900	Mrs. M. Wakefield	M. Wakefield	Cherokee	500.00			500.00	25.00
December 22, 1900	N. Van Vliet and Jan Akkerman	Jan Akkerman	Marion					†118.69
December 22, 1900	William Watson	Lucinda C. Watson	Dubuque				389.25	19.46
December 22, 1900	J. W. Carr	C. A. Finnigan	Poweshiek					95.16
December 24, 1900	B. H. Mallory	Orlina A. Cowell	Franklin			9,568.53	9,568.53	*570.00
December 24, 1900	Jacob Lambright	Bernard Monahan	Hardin		5,982.38		5,982.38	*312.61
December 24, 1900	Josephine M. Hoyt and M. E. Eastman	Rachel C. Low	Hancock		4,789.50		4,789.50	246.29
December 26, 1900	Thomas Keenan	James Mehan	Poweshiek					59.93
December 26, 1900	John V. Adkins	Andrew Redford	O'Brien		13,600.00	3,143.62	16,743.62	837.18
December 29, 1900	Joseph Gerards	Nicholas Gerards	Mills		1,800.00	5,081.88	6,881.88	306.23
December 29, 1900	Isaac Booth	Robert Booth	Muscatine					580.89
December 29, 1900	R. J. Reaney	Minerva Wolf	Louisa		1,000.00	2,093.04	3,093.04	*155.68
December 29, 1900	Charles Davison	Abner Davison	Scott	2,000.00			2,000.00	100.00
December 29, 1900	H. W. Holman	C. Z. Gardiner	Buchanan			700.00	700.00	35.00
December 31, 1900	P. W. Darling	Mrs. P. W. Darling	Benton		1,770.00	133.85	1,903.85	95.20
December 31, 1900	William E. Kyler	Josiah Kyler	Black Hawk				900.00	45.00
December 31, 1900	Alexander Scott	Thos. Boston Sharp Gibson	O'Brien				7,193.70	*363.00
January 2, 1901	C. J. Deacon	James Leghorn	Linn				6,315.52	315.78
January 2, 1901	J. H. Peters	Thomas Calderwood	Clinton		24,500.00	46,104.85	70,604.85	3,510.24
January 2, 1901	B. M. Talbott	C. F. Schone	Poweshiek					18.52
January 2, 1901	Ed K. Hurley	J. D. Clement	Louisa		1,680.00	2,008.21	3,688.21	184.41
January 4, 1901	A. F. Heeb	Katharine Heeb	Dubuque	2,000.00			2,000.00	100.00
January 4, 1901	H. M. Eicher, attorney	S. P. Coe	Washington					126.98
January 5, 1901	F. Furst	Margaret F. Wilson	Adair		14,306.93		14,306.93	*737.78
	Total			\$133,348.52	\$ 668,812.39	\$1,179,391.99	\$2,004,611.00	\$ 121,404.63

*Includes interest. †Interest.

Table No. 148—Showing Receipts of Collateral Inheritance Tax from January 7, 1901, to June 30, 1901.

Collected by G. S. Gilbertson, Treasurer of State.

DATE,	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
				Bequest.	Real estate.	Personalty.	Total.	
January 8, 1901	D. E. Lyon.....	L. R. Brown	Dubuque.....					\$ 5,215 93
January 8, 1901	H. E. Brown.....	Robert Fleming.....	Cerro Gordo.....		\$ 1,206.72		\$ 1,206 72	60 34
January 8, 1901	William A. Palmer.....	Amanda Wilson.....	Dubuque.....			\$ 1,098 00	1,098 00	54 90
January 9, 1901	George R. Garfoot.....	John Garfoot.....	Black Hawk.....				246 22	12 31
January 9, 1901	A. H. Starker.....	C. W. Grasshoff.....	Des Moines.....		435.00	1,768.09	2,203 09	110.15
January 11, 1901	Stephen Briggs.....	John Garton.....	Clinton.....					50 00
January 12, 1901	R. O. Watts and W. H. McCumber.....	George Watts.....	Bremer.....		911.25		911 25	45.50
January 12, 1901	Mrs. Frank Fiedler.....	Flora B. Graves.....	Wapello.....		5,535 00	3,270 00	8,805.00	440 25
January 14, 1901	H. E. Brown.....	Robert Fleming.....	Cerro Gordo.....					72 20
January 16, 1901	William A. Palmer.....	Amanda Wilson.....	Dubuque.....			175.60	175 60	8 78
January 16, 1901	Holman & French, Attys.	Jacob H. Stoneman.....	Buchanan.....					37.50
January 16, 1901	John Port.....	Sarah Bossler.....	Scott.....		300.00	1,234.48	1,534 48	*87.75
January 17, 1901	A. H. Starker.....	C. W. Grasshoff.....	Des Moines.....					72.14
January 18, 1901	John Port.....	Sarah Bossler.....	Scott.....					*8.60
January 18, 1901	Alexander Scott.....	Thos. Boston, Sharp Gibson	O'Brien.....					175.12
January 18, 1901	John Fitzpatrick.....	Rev. John Casey.....	Chickasaw.....		4,700.00		4,700.00	235.00
January 19, 1901	E. B. Stiles.....	Davis Grange.....	Delaware.....			1,123 56	1,123 56	56.17
January 22, 1901	W. P. Whipple.....	Mrs. E. B. Spencer.....	Benton.....		15,465.00	15,371.53	30,836.53	1,541.82
January 25, 1901	Louis Hafner.....	William Hafner.....	Dubuque.....	\$ 800.00			800 00	40.00
January 25, 1901	Hattie E. Rice.....	Richard C. Rice.....	Woodbury.....	500.00			500 00	25.00
January 28, 1901	T. N. Franklin.....	Milton Lynch.....	Shelby.....			758.50	758 50	*42 67
January 29, 1901	J. H. Martin, Jacob Ambrose and J. B. Franklin.....	Robert Watts.....	Bremer.....		1,200 00		1,200 00	60 00
January 29, 1901	Harriet C. Rahmiller.....	James Hall.....	Louisa.....		1,781.33	23 40	1,804 73	90 23
January 31, 1901	Bernhard Bracker.....	Peter Moeri.....	Allamakee.....			490.40	490 40	*25.07
January 31, 1901	R. W. Hargrave.....	Patrick McCarthy.....	Marshall.....					5.72
February 1, 1901	Ottmann Diekhoff.....	Luppo Goemann.....	Grundy.....		1,600.00	506.64	2,106 64	*126 53
February 8, 1901	C. B. Hatten, clerk.....	G. S. McCaffree.....	Fremont.....		3,232.23		3,232 23	161.61
February 8, 1901	Ella B. Spencer, Wm. Gillies and F. S. Spencer.....	Richard Spencer.....	Des Moines.....	1,000 00			1,000.00	62.20
February 13, 1901	Clifford Jones.....	E. P. Lawrence.....	Winneshiek.....		1,386.48		1,386.48	*70 00
February 13, 1901	Ficke & Ficke, attorneys.	William Morgan.....	Scott.....	4,300.00			4,300.00	215.00
February 14, 1901	E. P. Webster.....	George Hill.....	Woodbury.....		1,404.13		1,404.13	80.20
February 14, 1901	Peter Kiene.....	Alois Frick.....	Dubuque.....	5.00			5.00	25
February 16, 1901	Stephen Briggs.....	John Garton.....	Clinton.....			1,773.50	1,773 50	88.67
February 18, 1901	M. J. and C. J. O'Keefe.....	John O'Keefe.....	Black Hawk.....	800.00			800.00	40 00
February 19, 1901	Thomas Wallace.....	James F. Donahue.....	Wright.....					56.47
February 21, 1901	Nicholas Freeburg.....	Mary E. Pritchard.....	Floyd.....	7,300.00			7,300 00	*499.73
February 23, 1901	Wm. Schippmann.....	Fred Sindt.....	Ida.....			1,393 41	1,393 41	*80.30
February 23, 1901	J. W. Benson.....	Lurena Benson.....	Tama.....		1,533 00	23.50	1,556 50	77 81
February 25, 1901	J. H. Branch and R. Scott.	Joseph P. Butterfield.....	Iowa.....		6,160.00		6,160.00	348 18
February 25, 1901	John M. Love.....	James L. Love.....	Polk.....					510.23
February 26, 1901	Nicholas Freeburg.....	Mary E. Pritchard.....	Floyd.....	400 00			400.00	*22 10
February 28, 1901	Joseph H. Ford.....	Joseph H. Ford, Sr.....	Davis.....					*199.05
March 1, 1901	Narcissa J. Crawford.....	R. C. Crawford.....	Des Moines.....		8,589.37	3,449 08	12,038 45	*608.74
March 4, 1901	Conrad Kuebler.....	W. J. McLaughlin.....	Clinton.....	10,213.20			10,213 20	*513 69
March 7, 1901	Harry White.....	Joseph Schumanski.....	Chickasaw.....				5,821.07	291.05
March 7, 1901	G. W. Williams.....	William Lawew.....	Henry.....		1,155.00	2 4 66	1,160 66	68 48
March 11, 1901	George D. Young.....	Louis Matthews.....	Tama.....		300.00	2,308.35	2,608 35	*146 94
March 15, 1901	John Burns.....	Bridget Lane.....	Clinton.....	700.00			700 00	35 00
March 15, 1901	J. J. Dietz.....	John C. Dietz.....	Johnson.....		7,400.00	4,708.15	12,108 15	*633.65
March 16, 1901	R. M. Green.....	Martha H. A. Nealley.....	Des Moines.....				18,841 24	970 50
March 18, 1901	Hans Brandt.....	Christiana Brandt.....	Scott.....		3,000.00	1,742.08	4,742 08	*243 46
March 21, 1901	I. B. Zigrang.....	Kate Zigrang.....	Dubuque.....			1,218.18	1,218 18	*61.53
March 21, 1901	Elizabeth C. and Olive Budd	Job J. Budd.....	Black Hawk.....	200.00			200.00	10.00
March 22, 1901	W. H. Crain.....	Joseph Simbric.....	Bremer.....					43 94
March 23, 1901	A. J. Grimes.....	Rowland Todd.....	Wright.....		150 00		150 00	7.50
March 25, 1901	Elias Rowland and Geo. R. Hunter.....	Levi Rowland.....	Lyons, Iowa, Jasper, Crawford, Sioux and Pottawattamie.....		27,155.83		27,155.83	1,357.80
March 25, 1901	Wm. A. Schilling and Henry P. Nehl.....	Elizabeth Nehl.....	Chickasaw.....		1,065.00	1,578.74	2,643 74	172.18
March 27, 1901	Louis Troub.....	Magdalena Kuntz.....	Dubuque.....			2,969.29	2,969 29	148 46
March 28, 1901	Edmund Jaeger.....	Dorothea Barth.....	Lee.....		2,000.00		2,000.00	100 00
April 1, 1901	Lucy A. Luckenbill and J. R. Flynn.....	William H. Flynn.....	Delaware.....		4,200.00	14.67	4,214 67	210 73
April 1, 1901	F. L. Goeldner, attorney.	David J. McMurray.....	Keokuk.....		3,300.00	584.50	3,884 50	194 22
April 1, 1901	Collins & Forbes, attorneys.	Maurice O'Connor.....	Worth.....					260.34
April 2, 1901	W. W. Sanborn.....	John Clarken.....	Chickasaw.....		2,724.02		2,724 02	136.23
April 3, 1901	Joseph L. Bicknell.....	George H. Dickerman.....	Cerro Gordo.....		9,600.00		9,600 00	480 00
April 4, 1901	I. C. French.....	Nancy Russell.....	Jasper.....		1,450.00	852.19	2,302 19	115 11
April 5, 1901	W. G. Shroyer.....	Solomon Shroyer.....	Winneshiek.....					40 43
April 5, 1901	H. G. Goldschmidt.....	John Goldschmidt.....	Scott.....			6,548.60	6,548 60	327 43
April 5, 1901	Nicholas Moes.....	Nicholas Moes.....	Dubuque.....		1,652 20		1,652 20	82 61
April 6, 1901	Mathias Moes.....	John Newell.....	Lee.....		325.00	5,883.11	6 28 11	*249 24
April 8, 1901	Mary Newell.....	Mathias Frahm.....	Scott.....	26,074.00			26,074 00	*1,410.30
April 8, 1901	P. Roddewig & C. N. Voss	Martha Howard Black.....	Henry.....		1,900.00	9,925.43	11,825 43	*677.88
April 10, 1901	Samuel Hulne.....	Thomas M. Ewell.....	Fremont.....			2,325 45	2,325 45	116 27
April 10, 1901	P. H. Hoop.....	Mary A. Todd.....	Louisa.....		1,656 02		1,656 02	*83.80
April 12, 1901	E. S. Todd.....	Margaret A. Moran.....	Jasper.....		4,281.19		4,281 19	214 05
April 12, 1901	Mary A. Moran.....	Thomas O. Hines.....	Jones.....		3,621.60		3,621 60	181.08
April 13, 1901	F. J. M. Belknap.....							

TABLE No. 148—CONTINUED.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
				Bequest.	Real estate.	Personality.	Total.	
April 13, 1901	Israel Pelky.....	Edwin Mills.....	Jones.....		\$ 3,000.00	\$ 4,414.14	\$ 4,414.14	\$ 220.71
April 13, 1901	W. S. Nelson.....	John Haney.....	Wayne.....			52.55	3,052.55	152.43
April 13, 1901	H. W. Graves.....	W. H. Graves.....	Delaware.....	\$ 500.00			500.00	*20.42
April 17, 1901	Arthur Reynolds.....	J. W. Crampton.....	Polk.....		37,972.63		37,972.63	*2,048.86
April 17, 1901	A. H. Gale.....	Fred Fish.....	Cerro Gordo.....		1,491.45		1,491.45	*76.57
April 19, 1901	David Neidigh.....	David C. Neidigh.....	Buchanan.....		3,000.00	5,499.79	8,499.79	*427.86
April 20, 1901	Dunham, Norris & Stiles.....	Mary T. Minkler.....	Delaware.....	105.00			105.00	5.25
April 22, 1901	William Stratton.....	Catherine Garey.....	Dubuque.....		200.00	1,300.00	1,500.00	*81.00
April 22, 1901	M. R. Higby.....	C. N. King.....	Humboldt.....		1,300.00	1,577.40	2,877.40	*152.74
April 22, 1901	H. F. Arnold.....	Mary Glitcher.....	Delaware.....		800.00	1,096.87	1,896.87	*101.78
April 23, 1901	Roxanna C. Cowles & Anna C. Rice.....	Stephen Caldwell.....	Pottawattamie.....		90,353.00	22,551.92	112,904.92	5,645.25
April 26, 1901	Agnes Reilley.....	Gregory Reilley.....	Hancock.....			1,363.73	1,363.73	68.21
April 27, 1901	H. W. Klindt.....	Margaretha Ott.....	Scott.....		7,782.79		7,782.79	389.14
April 27, 1901	J. R. Anderson.....	N. Bowen.....	Taylor.....		2,350.00	48.25	2,398.25	*125.95
April 30, 1901	R. L. Gallagher.....	Hannah J. Gallagher.....	Tama.....		3,401.78		3,401.78	170.09
May 1, 1901	F. G. Bryner.....	Rebecca Cozad.....	Benton.....		4,800.00	612.15	5,412.15	*273.28
May 3, 1901	John P. O'Brien.....	Nicholas O'Brien.....	Howard.....			3,019.47	3,019.47	150.97
May 3, 1901	Sheldon A. Foote.....	Romelia Maria Burnham.....	Butler.....	500.00			500.00	25.00
May 8, 1901	Ellen Evans.....	Evan M. Evans.....	Montgomery.....					*9.05
May 8, 1901	Ed. L. Jones.....	Mary Toms.....	Wright.....		6,451.21		6,451.21	*347.31
May 11, 1901	J. C. Barrett, clerk.....	Ralston H. Sanders.....	Keokuk.....					58.20
May 13, 1901	Abraham Pfander.....	Harry Brown.....	Page.....		7,200.00	93.32	7,293.32	*366.20
May 14, 1901	Frank Leimkuehler.....	Charles Schulte.....	Muscatine.....		6,224.00	8,709.00	14,933.00	746.05
May 15, 1901	O. P. Miller.....	Levi Miller.....	Marion.....		196.63	1,821.10	2,017.73	*109.63
May 16, 1901	A. Ashdown.....	Joseph Wilson.....	Monona.....		1,240.00	2,529.39	3,769.39	*237.56
May 17, 1901	Fred O. Black.....	Marx E. Block.....	Muscatine.....			2,866.27	2,866.27	143.31
May 18, 1901	Jas. and Joseph McCreery.....	Sarah A. McAtavey.....	Greene.....		1,600.00		1,600.00	80.00
May 18, 1901	Henry Humphreys.....	W. G. Hallock.....	Pottawattamie.....		350.00		350.00	17.50
May 20, 1901	W. R. McClintock.....	Elisabeth Hayden.....	Page.....		3,750.00	494.66	4,244.66	*223.55
May 21, 1901	John Sadler.....	T. F. Burke.....	Clinton.....				11,149.52	557.47
May 22, 1901	W. P. Whipple.....	Mrs. E. B. Spencer.....	Benton.....					179.41
May 22, 1901	J. W. Coppock and W. H. Duke.....	Reuben Mills.....	Clarke.....		4,800.00	9,137.73	13,937.73	*708.85
May 22, 1901	A. W. Miller, clerk.....	Elizabeth Pope.....	Henry.....		1,455.80		1,455.80	*73.07
May 23, 1901	John E. Pritchard.....	Daniel E. Pritchard.....	Montgomery.....		4,945.62		4,945.62	*261.78
May 23, 1901	John E. Pritchard.....	Ann Pritchard.....	Montgomery.....	400.00			400.00	*21.32
May 23, 1901	George S. Knapp.....	Rhoda Smith.....	Muscatine.....			1,742.00	1,742.00	*88.70
May 25, 1901	Archie Christy.....	G. B. Hamner.....	Polk.....	1,500.00			1,500.00	*85.00
May 25, 1901	Samuel Worth.....	R. L. Johnston.....	Jasper.....		5,050.60		5,050.60	*255.39
May 27, 1901	B. H. A. Henningson.....	Martin Ingwersen.....	Clinton.....		1,450.00	7,626.05	9,076.05	453.83
May 27, 1901	J. P. Cruikshank.....	Alexander Waymack.....	Lee.....			1,299.49	1,299.49	*71.80
May 28, 1901	George Howard and J. M. Johnston.....	W. A. Whitlow.....	Van Buren.....		1,350.00	784.06	2,134.06	*108.53
May 28, 1901	E. B. Ruckman.....	Rachel A. R. Rinehart.....	Marion.....			1,739.82	1,739.82	*87.19
May 29, 1901	A. P. Doe.....	Charles C. Leslie.....	Scott.....			1,500.00	1,500.00	75.00
May 29, 1901	Wm. M. Clark.....	Helen Leslie.....	Scott.....			142.50	142.50	7.13
May 29, 1901	Geo. E. Draper.....	Riley Keeler.....	Fremont.....		6,195.00	3,850.99	10,045.99	502.04
May 31, 1901	Wm. A. Saunders.....	William G. Saunders.....	Henry.....		24,500.00	27,121.03	51,621.03	*2,615.47
May 31, 1901	G. N. Swan, Vice Consul.....	Albert Samson.....	Boone.....		800.00		800.00	*48.36
June 1, 1901	Catharine Kortenkamp.....	Michael Crotty.....	Delaware.....		3,600.00	5,400.00	9,000.00	450.00
June 5, 1901	J. W. Gorham.....	Rebecca Deal.....	Henry.....				3,048.60	*222.00
June 7, 1901	Geo. W. Herr.....	Levi Herr.....	Cedar.....		9,177.14		9,177.14	458.85
June 7, 1901	B. H. Smith.....	Joseph Satterthwaite.....	Muscatine.....		2,466.95		2,466.95	123.34
June 7, 1901	Moses Herrick.....	Mary M. Herrick.....	Palo Alto.....		2,629.88		2,629.88	*133.29
June 8, 1901	J. F. Smith.....	Emily R. Courtright.....	Lee.....		5,000.00	8.62	5,008.62	250.43
June 8, 1901	D. H. Ballard.....	Jane A. Chilcote.....	Washington.....			24,823.11	24,823.11	1,241.30
June 11, 1901	John Riley.....	William Fox.....	Fayette.....		800.00	2,298.84	3,098.84	*156.05
June 11, 1901	J. F. Sanborn.....	J. H. Mahon.....	Warren.....		1,500.00	464.09	1,964.09	*101.10
June 11, 1901	Ernest E. Hart.....	D. C. Bloomer.....	Pottawattamie.....		10,540.97		10,540.97	*529.05
June 11, 1901	G. H. Russell.....	Francis G. Boyd.....	Clinton.....	859.00			859.00	42.95
June 12, 1901	C. C. Clark.....	T. W. C. Jaggard.....	Des Moines.....			3,084.55	3,084.55	154.23
June 12, 1901	I. S. Boles.....	S. A. Boles.....	Guthrie.....	600.00			600.00	30.00
June 13, 1901	G. W. Parsons.....	W. H. Parsons.....	Warren.....			6,177.22	6,177.22	308.85
June 15, 1901	Randolph Payne.....	Daniel Whitney.....	Plymouth.....		9,104.00	186.11	9,290.11	469.86
June 15, 1901	E. F. Jockheck.....	George A. Mische.....	Muscatine.....	300.00			300.00	15.00
June 15, 1901	Clara Sanxay.....	James P. Sanxay.....	Johnson.....		2,100.00		2,100.00	105.00
June 21, 1901	E. E. Dent.....	G. W. Shelton.....	Wayne.....				8,501.00	425.05
June 22, 1901	W. H. Sanderson and H. B. Barker.....	John F. Sanderson.....	Van Buren.....					1,281.52
June 22, 1901	Diana Stephens.....	Josiah Davis.....	Wayne.....		6,000.00	2,422.40	8,422.40	421.12
June 24, 1901	Marna Murrow.....	Grover Montgomery.....	Polk.....		2,691.66	494.41	3,186.07	*166.20
June 24, 1901	Thomas Homer and O. H. Russell.....	William K. Johnson.....	Lee.....		1,800.00	45,614.28	47,414.28	2,372.21
June 28, 1901	E. P. McEvoy and F. Hagen.....	Jane Ann Daugherty.....	Palo Alto.....		1,600.00	3,684.99	5,284.99	*355.10
June 28, 1901	W. J. Sloan.....	Martha Sloan.....	Linn.....			1,737.91	1,737.91	86.89
Total.....				\$57,056.20	\$418,702.45	\$289,503.83	\$813,169.12	\$49,649.40

* Includes interest. † Interest.

Table No. 149—Showing Requisitions for Fees Allowed County Attorneys for Services in the Collection of the Collateral Inheritance Tax, from July 1, 1899, to December 31, 1899.

By John Herriott, Treasurer of State.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	FEES.			
				Tax paid.	Reporting.	Legal services.	Total.
July 1, 1899	C. G. Saunders	Pottawattamie	Joel Eaton	\$ 20.00	\$ 2.00		\$ 22.00
July 1, 1899	Charles C. Clark	Des Moines	Margaret Moss	350.07	23.00	\$ 10.70	383.77
July 1, 1899	O. C. Meredith	Jasper	Sarah H. Webster	414.91	20.00		434.91
July 1, 1899	Clymer A. Coldren	Muscatine	Samuel Satterthwaite	175.00	17.50		192.50
July 10, 1899	H. P. Arnold	Delaware	R. Rheinard Kahmer	195.34	19.53		214.87
July 14, 1899	C. E. Hanser	Buchanan	Caroline McGarry	38.64	3.86		42.50
July 14, 1899	Miles W. Newby	Sac	Ferdinand A. Kabe	153.50	15.35		168.85
July 17, 1899	H. F. Schultz	Boona Vista	Charles F. Quirk	688.00	20.00		708.00
July 21, 1899	Clymer A. Coldren	Muscatine	Jacob Van Doren	202.28	20.00		222.28
July 22, 1899	T. Chantland	Webster	Jane Hedden	321.88	20.00		341.88
August 7, 1899	W. T. Chantland	Webster	John A. Nelson	65.08	6.50		71.58
August 7, 1899	Julius Lischer	Scott	Henning Holler	425.88	20.00		445.88
August 9, 1899	O. C. Meredith	Winnebago	Isabelle Exline	173.00	17.30		190.30
August 21, 1899	George W. Lafferty	Malaska	John Scott	102.08	19.71		121.79
August 25, 1899	H. P. Hancock	Payette	John Steiner	51.77	5.18		56.95
August 25, 1899	N. Willott	Winnebago	Andrew Ellstad	41.31	3.23		44.54
August 28, 1899	F. F. Payne	Boona Vista	Mina Mark	108.66	10.87		119.53
September 1, 1899	Henry Michel	Dubuque	Eugene Khuellier	89.45	8.95		98.40
September 5, 1899	George A. Jeffers	Plymouth	Bernard Post	284.47	20.00		304.47
September 9, 1899	F. M. Malsberry	Louis	Robert M. R. Hall	312.88	20.00		332.88
September 14, 1899	T. M. Davidson	Clayton	John Becker	113.67	11.37		125.04
September 15, 1899	E. Craig	Lee	Abbie H. Smith	229.43	20.00		249.43
September 16, 1899	George A. McIntyre	Wayne	Ricker Tellinghausen	41.21	4.03		45.24
September 16, 1899	T. M. Davidson	Clayton	Samuel H. Beck	50.00	5.00		55.00
September 20, 1899	H. H. Stillwell	Allamakee	Adolph Kugemier	181.00	18.10		199.10
September 20, 1899	W. L. Livingston	Wayne	Lucinda J. Smith	81.21	8.12		89.33
September 20, 1899	J. Y. Hazlett	Bremer	Sarah M. Taylor	147.50	14.75		162.25
September 21, 1899	R. Hanley	Muscatine	Joseph Frank	98.37	9.24		107.61
September 25, 1899	T. M. Davidson	Wayne	Elizabeth C. Buffington	50.00	5.00		55.00
September 26, 1899	C. G. Saunders	Pottawattamie	C. H. Brown	161.12	10.11		171.23
September 26, 1899	George W. Baker	Decatur	James Garrett	21.97	2.20		24.17
September 28, 1899	E. R. Harlan	Van Buren	Mary Ann McVity	110.85	11.09		121.94
September 29, 1899	W. L. Davidson	Webster	Margaret Donovan	75.60	7.50		83.10
October 2, 1899	S. B. Reed	Clayton	Mary Winkels	218.98	21.89		240.87
October 2, 1899	S. F. Cummings	Black Hawk	David Emmett	215.07	21.50		236.57
October 8, 1899	H. P. Hancock	Marshall	George W. Anderson	91.75	9.18		100.93
October 11, 1899	O. C. Meredith	Payette	Thomas Mansell	186.95	18.69		205.64
October 14, 1899	William W. Abraham	Kane	Kate Moran	153.38	15.34		168.72
October 24, 1899	D. H. Payne	Howard	Thomas Evans	447.70	20.00		467.70
October 24, 1899	Henry Michel	Dubuque	William M. Young	146.15	14.61		160.76
October 27, 1899	H. F. Arnold	Linn	Albert R. E. Kurz	336.00	33.60		369.60
October 28, 1899	H. P. Hancock	Delaware	James Marshall	128.48	12.84		141.32
October 30, 1899	H. P. Hancock	Delaware	Perry Sisson	455.48	20.00		475.48
November 1, 1899	J. C. Meredith	Delaware	Elizabeth Boyce	169.45	16.94		186.39
November 1, 1899	Henry Michel	Jasper	John McKittick	42.00	4.20		46.20
November 11, 1899	E. Craig	Lee	John Usthoth	205.30	20.53		225.83
November 11, 1899	E. G. Albert	Greene	George Follenkamp	310.41	20.10		330.51
November 13, 1899	D. H. Payne	Dubuque	B. F. Roberts	140.98	14.10		155.08
November 14, 1899	C. C. Clark	Mitchell	Betsy Nelson	154.33	15.43	4.93	174.69
November 14, 1899	C. H. George	Malaska	Lucia G. Cook	176.80	1.78		178.58
November 18, 1899	Robt. W. Olmstead	Clinton	Sarah Elizabeth White	338.39	22.00		360.39
November 21, 1899	John Lischer	Scott	Bartie Vanderzwaag	135.72	13.57		149.29
November 21, 1899	Robt. M. Bush	Clay	Hugo V. Freyburg	50.50	5.06		55.56
November 21, 1899	Frank F. Fuller	Des Moines	A. J. Modie	971.85	20.00		991.85
November 23, 1899	C. C. Clark	Des Moines	Mary A. Day	247.00	14.35		261.35
November 24, 1899	Charles M. Ducher	Des Moines	Mercy Lewis	201.03	2.03	6.01	209.07
November 24, 1899	George A. McIntyre	Clinton	Maria D. Heinbold	80.27	8.02		88.29
November 25, 1899	M. G. Grim	Butler	Sarah Elizabeth White	170.45	17.04		187.49
November 25, 1899	George A. McIntyre	Linn	M. E. Fisher	5.18	.52		5.70
December 4, 1899	J. M. Grim	Linn	M. E. Fisher	335.75	20.00	10.07	365.82
December 4, 1899	A. J. Jordan	Linn	Philip Hess	13.45	1.35	.30	15.10
December 7, 1899	John McLean	Polk	Edward C. Smith	545.87	6.54		552.41
December 8, 1899	Henry Mitchell	Polk	Edward C. Smith	33.04	3.30		36.34
December 9, 1899	B. F. Cummings	Marshall	Lydia M. Vibber	89.45	8.95	.99	99.39
December 14, 1899	B. F. Cummings	Appanoose	Arabella Sloan	138.12	13.81		151.93
December 15, 1899	C. M. M. Gilmer	Johnson	R. E. Bloomfield	150.00	15.00		165.00
December 16, 1899	M. E. Ducher	Johnson	Robert L. Lyman	115.47	11.54		127.01
December 19, 1899	J. M. Grim	Chickasaw	James Casey	45.00	4.50		49.50
December 19, 1899	J. M. Grim	Linn	Philip Hess	1.16	.11		1.27
December 21, 1899	W. T. Chantland	Johnson	Agnes Grissel	1.00	.10		1.10
December 31, 1899	James Carroll	Malaska	N. H. Hilton	15.44	1.51		16.95
			George C. Morgan	50.00	5.00		55.00
				11.60	1.17	1.50	14.27

TABLE No. 149—CONTINUED.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES.		
					Reporting.	Legal serv-ices.	Total.
December 22, 1899	J. Y. Hazlett.	Bremer.	Mary J. Diamond	\$ 154.93	\$ 15.49	\$ 4 65	\$ 20 14
December 22, 1899	James Carroll.	Mahaska.	Thomas Thompson.	288.47	20.00		20.00
December 23, 1899	M. W. Herrick.	Jones.	George Snowden.	220.25	20.00		20.00
December 23, 1899	H. P. Hancock.	Fayette.	Henry Moritz.	135.31	13.53		13.53
December 27, 1899	H. P. Hancock.	Fayette.	Thomas Mansel.	29.44	1.10	Bal. on #20	1.10
December 27, 1899	H. P. Hancock.	Fayette.	Mary S. Holton.	106.20	10.62		10.62
December 30, 1899	S. B. Reed.	Black Hawk.	Martin N. Dayton.	235.00	20.00		20.00
December 30, 1899	B. B. Foster.	Calhoun.	Adam Van Valkenburg.	46.51	4 65		4.65
December 30, 1899	James A. Howe.	Polk.	Edward C. Smith.	1.90	.19		.19
December 30, 1899	Julius Lischer.	Scott.	M. E. Manderville.	350.43	20.00		20.00
Total				\$15,132.62	\$ 1,060.37	\$ 39.37	\$1,099.74

Table No. 150—Showing Requisitions for Fees Allowed County Attorneys for Services in the Collection of the Collateral Inheritance Tax from January 1, 1900, to January 5, 1901.

By John Herriott, Treasurer of State.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES.		
					Reporting.	Legal serv-ices.	Total.
January 4, 1900	A. W. Enoch.	Wapello.	Amelia Parks.	\$ 30.00	\$ 3.00	\$.90	\$ 3.90
January 6, 1900	E. E. Bowen.	Dubuque.	Michael Haggerty.	200.00	20.00		20.00
January 6, 1900	F. L. Goeldner.	Keokuk.	Charles Macauley.	283.80	20.00		20.00
January 11, 1900	R. F. Cummings.	Marshall.	George W. Anderson.	2.60	.26		.26
January 11, 1900	W. O. Clemans.	Linn.	Joseph S. Butler.	165.00	16.50		16.50
January 19, 1900	John McLennan.	Polk.	William H. Gilcrest.	7,274.33		150.00	150.00
January 19, 1900	James A. Howe.	Polk.	William H. Gilcrest.		20.00		20.00
January 19, 1900	W. O. Clemans.	Linn.	Ella Barringer.	98.50	9 85		9 85
January 20, 1900	J. M. Grimm.	Linn.	James Leghorn.	643.74	20.00		20.00
January 25, 1900	C. G. Saunders.	Pottawattamie.	Solomon Mayer.	230.88	20.00		20.00
January 27, 1900	Henry Michel.	Dubuque.	Asenath Elliott.	215.00	20.00		20.00
January 29, 1900	Charles E. Ransier.	Buchanan.	Fred C. Woodworth.	125.00	12.50		12.50
January 29, 1900	George W. Baker.	Decatur.	Mollie B. O'Neal.	300.00	20.00		20.00
January 29, 1900	J. R. Hanley.	Muscatine.	A. M. Winn.	767.94	20.00		20.00
January 29, 1900	J. W. Hallam.	Woodbury.	Richard C. Rice.	12.50	1.25		1.25
January 29, 1900	J. W. Hallam.	Woodbury.	Richard C. Rice.	12.50	1.25		1.25
January 31, 1900	J. M. Grimm.	Linn.	Charles J. Blockert.	25.00	2.50		2.50
February 1, 1900	Charles E. Ransier.	Buchanan.	Fred C. Woodworth.	1.56	.16		.16
February 2, 1900	C. G. Saunders.	Pottawattamie.	Josiah Danforth.	1,644.14	20.00		20.00
February 6, 1900	C. C. Clark.	Des Moines.	John Graham.	230.24	20.00		20.00
February 7, 1900	T. M. Davidson.	Clayton.	Edwin R. Barron.	356.65	20.00	10.70	30.70
February 7, 1900	C. O. Boling.	Cedar.	Thomas Tucker.	60.45	6.05		6.05
February 7, 1900	C. O. Boling.	Cedar.	James Tucker.	78.88	7 89		7 89
February 7, 1900	H. H. Stilwell.	Allamakee.	Nels J. Skeim.	202.34	20.00		20.00
February 10, 1900	C. O. Boling.	Cedar.	Thomas Tucker.	1.58	.16		.16
February 10, 1900	C. O. Boling.	Cedar.	James Tucker.	1.65	.16		.16
February 13, 1900	T. M. Davidson.	Clayton.	Edwin R. Barron.	102.37		3.07	3.07
February 13, 1900	W. H. Killpack.	Pottawattamie.	Daniel Eicher.	674.05	20.00		20.00
February 15, 1900	M. W. Herrick.	Jones.	George W. Lovell.	16,000.00		150.00	150.00
February 15, 1900	M. W. Herrick.	Jones.	Joseph B. Smalley.	97.91	9.79		9.79
February 15, 1900	M. W. Herrick.	Jones.	Angelina Williams.	46.25	4.62	1.39	6.01

TABLE No. 150—CONTINUED.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES.		
					Reporting.	Legal services.	Total.
February 16, 1900	A. B. Lovejoy	Mitchell	M. D. Cutler	\$ 400.00	\$ 20.00		\$ 20.00
February 16, 1900	E. H. Lundy	Hardin	Julius Terril	120.39	12.04		12.04
February 19, 1900	Vincent Zmunt	Johnson	S. W. Payne	7.54		.23	.23
February 19, 1900	E. G. Albert	Greene	Michael Prendegast	69.86	6.99		6.99
February 19, 1900	S. W. Brookhart	Washington	Mrs. L. W. Thompson	185.13	18.51		18.51
February 20, 1900	William T. Chantland	Webster	Peter Nic son	62.74	6.27		6.27
February 21, 1900	M. W. Herrick	Jones	Angelina Williams	52.50	5.25	1.57	6.82
February 23, 1900	Thomas McCulla	Cherokee	Sylvester Bennett	26.95	2.69	.81	3.50
February 23, 1900	S. B. Reed	Black Hawk	John S. Holmes	61.14	6.11		6.11
February 23, 1900	A. W. Swett	Emmet	David Duncan	133.00	13.30	3.99	17.29
February 26, 1900	Julius Lischer	Scott	Sarah L. Krum	95.90	9.59		9.59
February 27, 1900	C. O. Boling	Cedar	Thomas Tucker	51.22	5.12		5.12
February 27, 1900	C. O. Boling	Cedar	James Tucker	51.27	5.13		5.13
February 28, 1900	S. B. Reed	Black Hawk	John S. Holmes	50.00	5.00		5.00
February 28, 1900	George A. McIntyre	Butler	James E. Hunter	109.45	10.94	3.28	14.22
March 1, 1900	Julius Lischer	Scott	Sarah L. Krum	50.00	5.00		5.00
March 1, 1900	W. H. Killpack	Pottawattamie	Jennie L. Keniston	281.66	20.00	8.45	28.45
March 3, 1900	W. S. Kenyon	Webster	Orvilla Midlam	50.00	5.00		5.00
March 3, 1900	Vincent Zmunt	Johnson	S. W. Payn	50.00		1.50	1.50
March 3, 1900	C. T. Hardinger	Clarke	Martha S. Howe	855.25	20.00		20.00
March 5, 1900	A. T. Oelrich	Carroll	Claus Mundt	129.45	12.94	3.88	16.82
March 6, 1900	John McLennan	Polk	W. V. Williams	417.59		12.53	12.53
March 6, 1900	James A. Howe	Polk	W. V. Williams		20.00		20.00
March 6, 1900	A. W. Swett	Emmet	David Duncan	9.87	.99	.30	1.21
March 7, 1900	J. E. Craig	Lee	John C. Weaver	741.58	20.00	22.25	42.25
March 8, 1900	R. Shaw Van	Crawford	James Briody	200.03	20.00		20.00
March 8, 1900	Charles C. Clark	Des Moines	Louis Rabenstein	1,262.79	20.00		20.00
March 10, 1900	John McLennan	Polk	W. V. Williams	52.59		1.58	1.58
March 10, 1900	Julius Lischer	Scott	George P. McClelland	1,873.90	20.00		20.00
March 12, 1900	Charles E. Ransier	Bu hanan	Fred C. Woodworth	16.64	1.66	.50	2.16
March 12, 1900	Henry Michel	Dubuque	Susana Kistler	237.47	20.00		20.00
March 13, 1900	Frank F. Fuller	Ringgold	Louis Weiss	502.76	20.00		20.00
March 13, 1900	George A. McIntyre	Butler	M. E. Fisher	50.00		1.50	1.50
March 16, 1900	George A. McIntyre	Butler	James E. Hunter	50.00	5.00	1.50	6.50
March 16, 1900	W. S. Kenyon	Webster	Orvilla Midlam	91.94	9.19		9.19
March 17, 1900	Charles M. Dutcher	Johnson	Sarah F. Ransom	50.00		1.50	1.50

March 17, 1900	Charles C. Clark	Des Moines	Virginia D. Rorer	698.44	20.00		20.00
March 20, 1900	George A. McIntyre	Butler	Patrick McCormick	203.15	20.00		20.00
March 21, 1900	Thomas McCulla	Cherokee	Mary Holmes	7.94	.79	.24	1.03
March 21, 1900	William T. Chantland	Webster	Peter Nielson	66.58	6.66		6.66
March 22, 1900	D. G. Sutherland	Page	Moses Kreps	132.23	13.22	3.97	17.19
March 23, 1900	C. C. Clark	Des Moines	Martha A. Gilbert	62.50	6.25		6.25
March 24, 1900	James A. Howe	Polk	John M. Day	441.37	20.00		20.00
March 24, 1900	John McLennan	Polk	John M. Day			13.24	13.24
March 24, 1900	W. L. Converse	Howard	Charles Nelson Flagler	619.29	20.00	19.48	39.48
March 27, 1900	Charles M. Dutcher	Johnson	Sarah F. Ransom	12.48		.37	.37
March 30, 1900	E. G. Albert	Greene	Michael Pendergrast	118.53	11.85		11.85
March 31, 1900	D. J. Vinje	Story	Christina Birkeland	5.70	.57		.57
March 31, 1900	N. Willett	Winneshek	Eliza M. Wheelock	72.50	7.25		7.25
April 2, 1900	C. C. Clark	Des Moines	Martha A. Gilbert	50.00	5.00		5.00
April 3, 1900	C. H. George	Clinton	Thomas McHale	317.05	20.00	9.51	29.51
April 3, 1900	Julius Lischer	Scott	Chris. Toerring	95.00	9.50		9.50
April 4, 1900	M. W. Herrick	Jones	Angelina Williams	22.64	2.26	.68	2.94
April 4, 1900	D. G. Sutherland	Page	Elias Bergstrom	194.57		5.84	5.84
April 4, 1900	C. A. Coldren	Muscataine	Hannah Schofield	90.00	9.00	2.70	11.70
April 5, 1900	N. Willett	Winneshek	John Fisher	1,581.58	20.00		20.00
April 7, 1900	Charles C. Clark	Des Moines	Prangutt Voelkel	30.33	3.03		3.03
April 9, 1900	C. I. Sparks	Boone	John W. McMechan	680.91	20.00	20.43	40.43
April 9, 1900	George A. McIntyre	Butler	James E. Hunter	19.15	1.91	.57	2.48
April 10, 1900	C. A. Coldren	Muscataine	Thomas F. Wiles	159.24	15.92		15.92
April 11, 1900	George W. Lafferty	Mahaska	Isabella Higgins	99.46	9.95		9.95
April 11, 1900	A. E. Cook	Mills	Mary Ann Mathers	237.55	20.00		20.00
April 12, 1900	W. O. McElroy	Jasper	Jacob Trebits	151.10	15.11		15.11
April 13, 1900	M. W. Herrick	Jones	Levi G. Hildreth	897.08	20.00		20.00
April 13, 1900	Julius Lischer	Scott	Paul Niese	5,840.99	20.00		20.00
April 14, 1900	R. W. Pugh	Iowa	John Blythe, Sr.	25.00	2.50		2.50
April 14, 1900	S. W. Brookhart	Washington	Thomas Maxwell	200.00	20.00	6.00	26.00
April 14, 1900	N. Willett	Winneshek	Eliza M. Wheelock	50.00	5.00		5.00
April 16, 1900	C. C. Clark	Des Moines	Prangutt Voelkel	1.07	.11		.11
April 16, 1900	C. I. Sparks	Boone	John W. McMechan	4.53	.13		.13
April 18, 1900	O. C. Meredith	Jasper	Almarine Hollen	311.85	20.00		20.00
April 19, 1900	M. W. Herrick	Jones	Geo Stuhler	25.35	2.53		2.53
April 20, 1900	M. J. Tobin	Benton	Margaret Remer	219.26	20.00		20.00
April 20, 1900	W. H. Killpack	Pottawattamie	Sarah J. Ballard	50.00	5.00		5.00
April 26, 1900	Julius Lischer	Scott	Friedrich Bartusch	251.15	20.00		20.00
April 26, 1900	S. W. Brookhart	Washington	Thomas Maxwell	37.20		1.12	1.12
April 26, 1900	A. W. Enoch	Wapello	Christopher Lazenby	316.80	20.00	11.30	31.30
April 28, 1900	J. E. Craig	Lee	James J. Brown	58.88	5.88		5.88
May 2, 1900	J. Y. Hazlett	Bremer	S. F. Cass	500.00	20.00		20.00
May 2, 1900	W. L. Livingston	Wayne	S. L. Vest	1,464.30		43.93	43.93
May 3, 1900	L. A. Touet	Clarke	Ann Daniels	300.00	20.00	9.00	29.00
May 4, 1900	C. H. George	Clinton	Phoebe Stine	1,053.10	20.00	49.59	69.59
May 5, 1900	I. E. Craig	Lee	George F. Kiel	358.00	20.00	10.74	30.74
May 7, 1900	F. B. Blair	Delaware	J. T. Todd	421.73	20.00		20.00
May 7, 1900	J. E. Craig	Lee	Thomas McKee	2,171.29	20.00		20.00
May 9, 1900	W. J. Taft	Humboldt	Conklin Gay	227.77	20.00		20.00

TABLE No. 150—CONTINUED.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF--	Tax paid.	FEES.		
					Reporting.	Legal services.	Total.
May 11, 1900	Charles M. Dutcher.....	Johnson	Timothy Barry.....	\$ 150.15	\$ 15.01		\$ 15.01
May 12, 1900	J. E. Craig.....	Lee	Carrie J. Fairbank.....	234.20	20.00		20.00
May 14, 1900	E. E. Bowen.....	Dubuque	James C. Johnson.....	137.90	13.79		13.79
May 15, 1900	O. C. Meredith.....	Jasper	James Harrison.....	84.61	8.46		8.46
May 15, 1900	Henry Silwold.....	Jasper	James Harrison.....			2.54	2.54
May 15, 1900	I. C. Penninger.....	Wright	James F. Donahue.....	683.00		20.49	20.49
May 17, 1900	A. W. Enoch.....	Wapello	Avin Lewis.....	640.00	20.00	19.20	39.20
May 21, 1900	A. W. Enoch.....	Wapello	Alvin Lewis.....	15.00		.45	.45
May 21, 1900	T. M. Davidson.....	Clayton	Juergen Jastrem.....	100.00	10.00	3.00	13.00
May 23, 1900	J. E. Craig.....	Lee	Charles Eichhorn.....	179.84	17.98		17.98
May 23, 1900	Julius Lischer.....	Scott	Claus Karstens.....	141.77	14.18		14.18
May 21, 1900	A. W. Enoch.....	Wapello	Christopher Lazenby.....	50.00		1.50	1.50
May 25, 1900	D. H. Meyerhoff.....	Adams	Annabell Ewing.....	432.44	20.00		20.00
May 25, 1900	C. W. Stanley.....	Adams	Annabell Ewing.....			12.97	12.97
May 25, 1900	C. E. Watters.....	Tama	Elizabeth C. Grubbs.....	117.12	11.71		11.71
May 28, 1900	H. W. Holman.....	Buchanan	Mary Maloney.....	65.15	6.51		6.51
May 28, 1900	A. T. Oelrich.....	Carroll	Nancy E. Gibson.....	240.00	20.00		20.00
May 29, 1900	John M. Lennan.....	Polk	Thomas Saddler.....	81.28		2.44	2.44
May 31, 1900	E. E. Bowen.....	Dubuque	Wilhemina Miehle.....	147.38	14.74		14.74
May 31, 1900	Julius Lischer.....	Scott	Mary A. Fotherington.....	85.55	8.55	2.57	11.12
June 2, 1900	E. E. Bowen.....	Dubuque	James Wallis.....	250.00	20.00		20.00
June 6, 1900	A. G. Jordan.....	Jefferson	E. E. Blomgren.....	67.91	6.79		6.79
June 6, 1900	J. E. Craig.....	Lee	Charles Eichhorn.....	3.31	.33		.33
June 9, 1900	E. E. Bowen.....	Dubuque	Paul Frische.....	195.85	19.58		19.58
June 9, 1900	E. E. Bowen.....	Dubuque	Stella McCarthy.....	50.00	5.00		5.00
June 9, 1900	George W. Lafferty.....	Mahaska	Isabella Higgins.....	50.89	5.09		5.09
June 14, 1900	J. W. Morris.....	Guthrie	P. J. F. Lane.....	206.73		6.20	6.20
June 15, 1900	John McLennan.....	Polk	John Rummel.....	424.97	20.00		20.00
June 15, 1900	Thomas McCulla.....	Cherokee	Margaret Haslett.....	228.00	20.00	6.84	26.84
June 18, 1900	Henry Michel.....	Dubuque	Mary Mullen.....	158.90	15.89		15.89
June 18, 1900	E. E. Bowen.....	Dubuque	Paul Frische.....	2.83	.28		.28
June 19, 1900	H. H. Stilwell.....	Allamakee	Minerva Cole.....	116.52	11.65		11.65
June 20, 1900	Geo. W. Lafferty.....	Mahaska	Rebecca H. Roberts.....	80.00	8.00		8.00
June 21, 1900	A. W. Enoch.....	Wapello	Rev. John Kreckle.....	153.35	15.33	4.60	19.93
June 21, 1900	E. A. Morling.....	Palo Alto	Eliza Garner.....	98.55	9.85		9.85
June 23, 1900	J. E. Craig.....	Lee	Louisa Lachmann.....	165.38		4.96	4.96

June 23, 1900	John McLennan.....	Polk	John M. Day.....	71.30		2.14	2.14
June 27, 1900	Henry Michel.....	Dubuque	Mary Mullen.....	7.06	.71		.71
June 27, 1900	J. P. Steele.....	Madison	A. M. Friedrichson.....	104.50	10.45		10.45
July 2, 1900	E. A. Morling.....	Palo Alto	James Kerr.....	85.00	8.50	2.55	11.05
July 5, 1900	F. M. Molsberry.....	Louisa	Jane Ferguson.....	103.28	10.33		10.33
July 5, 1900	S. B. Reed.....	Black Hawk	Henry Klausner.....	465.21	20.00	13.96	33.96
July 7, 1900	J. W. Hallam.....	Woodbury	Thomas Fox.....	59.25		1.78	1.78
July 10, 1900	C. A. Coldren.....	Muscatine	Isaac Epperly.....	2,639.52	20.00		20.00
July 10, 1900	Henry Michel.....	Dubuque	R. L. Vibber.....	422.33	20.00		20.00
July 13, 1900	H. W. Holman.....	Buchanan	Sarah Baldwin.....	97.50		2.93	2.93
July 16, 1900	J. R. Hanley.....	Muscatine	Margery Busbee.....	320.00	20.00		20.00
July 16, 1900	C. A. Coldren.....	Muscatine	Margery Busbee.....			9.60	9.60
July 16, 1900	C. A. Coldren.....	Muscatine	Chas. H. Jamieson.....	349.33	20.00		20.00
July 20, 1900	C. C. Clark.....	Des Moines	Mahala J. Henry.....	90.90	9.09	2.73	11.82
July 21, 1900	E. E. Bowen.....	Dubuque	Stella McCarthy.....	1.47	.20		.20
July 21, 1900	E. E. Bowen.....	Dubuque	Elvira A. Cummins.....	208.19	20.00	6.24	26.24
July 21, 1900	J. Y. Luke.....	Franklin	Mary Wright.....	55.40	5.45	1.63	7.08
July 21, 1900	Geo. W. Lafferty.....	Mahaska	Hobart W. McNeill.....	2,605.25	20.00	78.16	98.16
July 21, 1900	Julius Lischer.....	Scott	William Stevens Perry.....	591.82		17.75	17.75
July 23, 1900	A. G. Jordan.....	Jefferson	E. E. Blomgren.....	3.75	.37		.37
July 24, 1900	Geo. W. Lafferty.....	Mahaska	Matilda A. Lyon.....	8.75	.87		1.13
July 24, 1900	Wm. T. Chantland.....	Webster	John M. McNulty.....	488.13	20.00		20.00
August 3, 1900	S. W. Brookhart.....	Washington	George Sultzberger.....	131.30		3.94	3.94
August 3, 1900	F. M. Molsberry.....	Louisa	George Sultzberger.....		13.13		13.13
August 3, 1900	N. Willett.....	Winnebiek	Henry C. Bulis.....	25.00	2.50	.75	3.25
August 6, 1900	E. E. Bowen.....	Dubuque	Jane Sullivan.....	184.32	18.43	5.53	23.96
August 7, 1900	J. M. Wilson.....	Appanoose	Arabella Sloss.....	21.26	2.13		2.13
August 7, 1900	F. B. Blair.....	Delaware	Alexander Landis.....	479.34		14.38	14.38
August 7, 1900	D. H. Payne.....	Davis	Joseph H. Ford.....	170.25	17.62	5.29	22.91
August 9, 1900	J. M. Wilson.....	Appanoose	Arabella Sloss.....	44.95	2.87		2.87
August 9, 1900	E. A. Morling.....	Palo Alto	Patrick Brennan.....	77.27	7.73	2.32	10.05
August 9, 1900	N. Willett.....	Winnebiek	Henry C. Bulis.....	3.31	.33	.10	.43
August 9, 1900	N. Willett.....	Winnebiek	Jesse B. Shaw.....	30.00		.90	.90
August 9, 1900	N. Willett.....	Winnebiek	Olinda C. Willett.....	30.00	3.00	.90	3.90
August 9, 1900	John McLennan.....	Polk	Adam Howell.....	80.00	8.00	2.40	10.40
August 11, 1900	Henry Michel.....	Dubuque	Augusta Kaiser.....	1,343.10	20.00		20.00
August 11, 1900	E. E. Bowen.....	Dubuque	Augusta Kaiser.....			41.49	41.49
August 11, 1900	E. E. Bowen.....	Dubuque	Augusta Kaiser.....	20.17		.60	.60
August 13, 1900	J. Y. Luke.....	Franklin	Susanah Cook.....	15.00	1.50		1.50
August 15, 1900	F. M. Molsberry.....	Louisa	George Sultzberger.....	50.00	5.00		5.00
August 16, 1900	S. W. Brookhart.....	Washington	George Sultzberger.....			1.50	1.50
August 18, 1900	W. L. Livingston.....	Wayne	James Head.....	112.68	11.27	3.38	14.65
August 24, 1900	C. C. Clark.....	Des Moines	George W. Butties.....	400.80	20.00	12.02	32.02
August 29, 1900	T. M. Davidson.....	Clayton	Mary H. Carter.....	389.74	20.00		20.00
August 29, 1900	W. L. Livingston.....	Wayne	James Head.....	1.31	.13	.04	.17
August 29, 1900	George W. Baker.....	Decatur	Esther Dancer.....	100.00	10.00	3.00	13.00
August 29, 1900	F. B. Blair.....	Delaware	Alexander Landis.....	62.91		1.89	1.89
August 31, 1900	W. O. Clemans.....	Linn	Caroline A. Rice.....	60.37	6.04		6.04
September 4, 1900	R. W. Pugh.....	Iowa	Elizabeth Murdoch.....	90.14	9.01	2.70	11.71
September 6, 1900	F. M. Molsberry.....	Louisa	George Sultzberger.....	16.75	1.67		1.67

TABLE No. 150—CONTINUED.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES.		
					Reporting.	Legal services.	Total.
September 6, 1900	S. W. Brookhart	Washington	George Sultsberger			\$.50	\$.50
September 6, 1900	W. O. Clemans	Linn	Sarah E. Thomas	\$ 115.40	\$ 11.54		11.54
September 6, 1900	W. L. Livingston	Wayne	Jane McNiday	115.84	11.58	3.47	15.05
September 7, 1900	W. T. Chantland	Webster	Mary and Henry Smith	103.41	10.34	3.10	13.44
September 8, 1900	N. Willett	Winnesbick	Anne J. Flintegaarden	91.57	9.16	2.74	11.90
September 10, 1900	J. Y. Luke	Franklin	George Clark	967.10	23.00	29.01	49.01
September 12, 1900	J. E. Craig	Lee	James Orth	336.10	23.00	10.08	30.08
September 12, 1900	J. R. Hanley	Muscatine	Barbara Schneider	253.60	20.00		20.00
September 12, 1900	Clymer A. Coldren	Muscatine	Barbara Schneider			7.61	7.61
September 14, 1900	Miles W. Newby	Sac.	Christian Uhde	142.57		4.28	4.28
September 15, 1900	F. M. Molsberry	Louisa	Charles H. Jamison	255.28	20.00	7.66	27.66
September 15, 1900	Andrew Miller	Winnebago	Cecelia Oleson	380.21	20.00		20.00
September 15, 1900	Oliver Gordon	Winnebago	Cecelia Oleson			11.41	11.41
September 18, 1900	J. E. Craig	Lee	James Orth	43.85		1.31	1.31
September 19, 1900	George A. McIntyre	Butler	Louisa Edick	225.49	20.00	6.76	26.76
September 21, 1900	E. R. Harlan	Van Buren	A. B. Downs	60.80		1.82	1.82
September 22, 1900	J. E. Craig	Lee	Mary Hill	290.27		8.71	8.71
September 27, 1900	J. E. Craig	Lee	Mary Hill	50.00		1.50	1.50
September 27, 1900	W. O. McElroy	Jasper	James Parker	244.26		7.33	7.33
October 1, 1900	N. Willett	Winnesbick	Charles Duffy	130.63	13.06	3.92	16.98
October 1, 1900	M. E. Geiser	Chickasaw	Carrie Iverson	57.66	5.77		5.77
October 3, 1900	C. H. George	Clinton	Sarah Coltrane	164.58	16.46	4.94	21.40
October 4, 1900	S. B. Reed	Black Hawk	Fanny E. Burr	52.21	5.22	1.57	6.79
October 4, 1900	John McLennan	Polk	John M. Day	84.81		2.54	2.54
October 5, 1900	N. Willett	Winnesbick	Andrew Anderson	81.70	8.17	2.45	10.62
October 5, 1900	George Clammer	Warren	Sarah Coltrane	83.99	8.40	2.52	10.92
October 6, 1900	M. J. Tobin	Benton	Isaac Pierce	779.17	20.00		20.00
October 8, 1900	H. H. Stilwell	Allamakee	Peter Moeri	84.02	8.40		8.40
October 8, 1900	N. Willett	Winnesbick	Lewis Gilbertson	175.00	17.50	5.25	22.75
October 9, 1900	S. B. Reed	Black Hawk	Fanny E. Burr	5.17	.52	.15	.67
October 9, 1900	G. L. Johnson	Jackson	Charles F. Stien	884.00	20.00		20.00
October 9, 1900	C. M. Thomas	Jackson	Charles F. Stien			26.52	26.52
October 11, 1900	Miles W. Newby	Sac.	Artha Linda Rowley	48.42	4.84	1.45	6.29
October 11, 1900	J. Y. Hazlett	Bremer	Joseph Simbric	80.00	8.00	2.40	10.40
October 12, 1900	F. M. Molsberry	Louisa	Margaret Coulter	167.80	16.78		16.78
October 15, 1900	T. M. Davidson	Clayton	James Partch	216.87	20.00	6.51	26.51

October 15, 1900	C. H. George	Clinton	William Copping	67.80	6.78	2.03	8.81
October 15, 1900	S. B. Reed	Black Hawk	Mary Ann Burden	551.32	20.00	16.54	36.54
October 16, 1900	S. B. Reed	Black Hawk	Theodore A. Jenny	932.24	20.00	27.97	47.97
October 17, 1900	C. C. Clark	Des Moines	Helena Kleeman	52.81	5.28	1.58	6.86
October 18, 1900	Henry Michel	Dubuque	Bernard Kohans	163.74	16.37		16.37
October 18, 1900	E. E. Bowen	Dubuque	Bernard Kohans			4.91	4.91
October 18, 1900	George Clammer	Warren	T. M. Henderson	221.02		6.63	6.63
October 19, 1900	C. A. Coldren	Muscatine	Commodore Chambers	104.69	10.47	3.14	13.61
October 22, 1900	C. A. Coldren	Muscatine	Commodore Chambers	1.33	.13	.04	.17
October 22, 1900	S. B. Reed	Black Hawk	William McNellis	50.00	5.00	1.50	6.50
October 22, 1900	C. H. George	Clinton	Mathew Fagan	197.23	19.72		19.72
October 23, 1900	Julius Lischer	Scott	Maria Westphal	251.72	20.00		20.00
October 24, 1900	Thomas McCulla	Cherokee	Jennie Hickey	252.03	20.00		20.00
October 25, 1900	C. H. George	Clinton	Mathew Fagan			5.92	5.92
October 25, 1900	Thomas McCulla	Cherokee	Jennie Hickey			7.56	7.56
October 27, 1900	J. J. Stewart, Atty	Pottawattamie	S. D. Megeath	195.46	19.55		19.55
October 27, 1900	W. H. Killpack	Pottawattamie	S. D. Megeath			5.86	5.86
November 1, 1900	J. W. McGrath	Wright	Serene Quinsland	177.85	17.78		17.78
November 2, 1900	Julius Lischer	Scott	Edward Schlegel	3,488.02	20.00		20.00
November 2, 1900	C. C. Clark	Des Moines	Lewis M. Smith	160.20	16.02		16.02
November 5, 1900	F. B. Blair	Delaware	Robert Dickson	821.83	20.00		20.00
November 7, 1900	I. C. Fenninger	Wright	Serene Quinsland			5.33	5.33
November 7, 1900	F. B. Blair	Delaware	Robert Dickson			24.65	24.65
November 9, 1900	E. E. Bowen	Dubuque	Gerhard H. Schroeder	256.37	20.00		20.00
November 13, 1900	C. A. Coldren	Muscatine	Edward Maysenholder	94.20	9.42		9.42
November 14, 1900	J. M. Grimm	Linn	Eleanora Barrett	665.00	20.00		20.00
November 17, 1900	George W. Lafferty	Mahaska	Nancy Hul	195.84	19.58		19.58
November 17, 1900	H. W. Holman	Buchanan	James Forrester	65.00	6.50		6.50
November 17, 1900	Julius Lischer	Scott	Charles Priestner	743.35	20.00		20.00
November 17, 1900	C. A. Coldren	Muscatine	Edward Maysenholder			2.82	2.82
November 21, 1900	H. W. Holman	Buchanan	Mary Halpin	387.80	20.00		20.00
November 22, 1900	J. W. McGrath	Wright	Serene Quinsland	4.46	.44		.44
November 22, 1900	I. C. Fenninger	Wright	Serene Quinsland			.13	.13
November 22, 1900	H. W. Holman	Buchanan	James Forrester			1.06	1.06
November 26, 1900	Thomas McCulla	Cherokee	Jennie Hickey	22.68		.68	.68
November 27, 1900	Julius Lischer	Scott	Eva J. Youmans	287.50	20.00		20.00
November 28, 1900	Henry Stone	Marshall	Patrick McCarthy	123.72	12.36		12.36
November 28, 1900	R. W. Henry	Jack-on	Moses Collipriest	15.00	1.50		1.50
December 1, 1900	Julius Lischer	Scott	August Steffen	50.00	5.00		5.00
December 1, 1900	W. O. Clemans	Linn	Sarah A. Bowdish	224.25	20.00		20.00
December 1, 1900	Henry Stone	Marshall	Patrick McCarthy			3.71	3.71
December 3, 1900	E. E. Bowen	Dubuque	Charles C. Bruce	50.00	5.00		5.00
December 3, 1900	M. E. Geiser	Chickasaw	S. M. Morgan	36.08	3.61		3.61
December 5, 1900	W. C. Gambell	Keokuk	Fred Weiland	197.94	19.79		19.79
December 5, 1900	S. V. O'Hare	Crawford	H. J. Kueller	223.65		6.62	6.62
December 6, 1900	M. W. Herrick	Jones	Peter Strong	662.08	20.00		20.00
December 6, 1900	W. O. Clemans	Linn	Katharine Splichal	55.48	5.55		5.55
December 7, 1900	John McLennan	Polk	W. B. Bentley	1,364.00	20.00		20.00
December 8, 1900	M. W. Herrick	Jones	Peter Strong			19.80	19.80
December 12, 1900	Thomas McCulla	Cherokee	John H. Heller	181.73	18.17		18.17

TABLE No. 150—CONTINUED.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES.		
					Reporting.	Legal services.	Total.
December 13, 1900	Julius Lischer	Scott	Hans Schlueter	62 90	6 29		6 29
December 14, 1900	M. M. White	Ida	Peter Rasmussen	\$ 175 67	\$ 17 57		\$ 17 57
December 14, 1900	C. A. Coldren	Muscatine	Cornelius Kelly	396 57	20 00		20 00
December 14, 1900	C. M. Thomas	Jackson	Moses Collipriest			\$ 45	.45
December 15, 1900	J. W. Carr	Poweshiek	C. F. Schone	477 75	20 00		20 00
December 18, 1900	W. O. Clemans	Linn	Caroline A. Rice	102 52	10 25		10 25
December 18, 1900	W. T. Chantland	Webster	Margaret Cheyney	148 30	14 83		14 83
December 18, 1900	J. W. Carr	Poweshiek	C. F. Schone			14.33	14.33
December 20, 1900	Thomas McCulla	Cerro	M. Wakefield	25 00	2 50		2 50
December 20, 1900	George W. Crozier	Marion	Jan Akkerman	671 20	20 00		20 00
December 20, 1900	W. T. Chantland	Webster	Margaret Cheyney			4.45	4.45
December 22, 1900	E. E. Bowen	Dubuque	Lucinda C. Watson	19 46	1 95		1 95
December 22, 1900	J. W. Carr	Poweshiek	C. A. Finnigan	95 16	9 52		9 52
December 24, 1900	J. Y. Luke	Franklin	Orlina A. Cowell	570 00	20 00		20 00
December 26, 1900	J. E. Wichman	Hancock	Rachel Low	246 29	20 00	7 39	27 39
December 26, 1900	M. M. White	Ida	Peter Rasmussen			5 27	5 27
December 26, 1900	J. W. Carr	Poweshiek	James Meehan	59 93	5 99		5 99
December 26, 1900	J. Y. Luke	Franklin	Orlina A. Cowell			17.10	17.10
December 29, 1900	J. R. Hanley	Muscatine	Robert Booth	580 89	20 00		20 00
December 29, 1900	H. W. Holman	Buchanan	C. Z. Gardiner	35 00	3 50		3 50
December 31, 1900	S. B. Reed	Black Hawk	Joshua Kyler	45 00	4 50		4 50
December 31, 1900	M. I. Tobin	Benton	Mrs. P. W. Darling	95 20	9 52		9 52
January 2, 1901	C. H. George	Clinton	Thomas Calderwood	3,530 24	20 00		20 00
January 2, 1901	F. M. Molsberry	Louis	J. D. Clement	184 41	18 44		18 44
January 2, 1901	J. W. Carr	Poweshiek	C. F. Schone	8 52		.25	.25
January 2, 1901	A. E. Cook	Mills	Nicholas Gerards	396 23		11.80	11.80
January 2, 1901	C. A. Coldren	Muscatine	Robert Booth			17.43	17.43
January 2, 1901	J. W. Carr	Poweshiek	James Meehan			1.80	1.80
January 3, 1901	C. H. George	Clinton	Mrs. P. W. Darling			2.86	2.86
January 4, 1901	E. E. Bowen	Dubuque	Catherine Heeb	100 00	10 00		10 00
January 4, 1901	S. W. Brookhart	Washington	S. P. Coe	126 98	12 70	3 80	16 50
January 4, 1901	S. B. Reed	Black Hawk	Joshua Kyler			1 35	1 35
January 4, 1901	F. M. Molsberry	Louis	J. D. Clement			5 53	5 53
January 4, 1901	C. H. George	Clinton	Thomas Calderwood			150.00	150.00
January 5, 1901	C. T. Launder	Adair	Margaret Wilson	737 78	20 00		20 00
Total				\$98,448 31	\$ 3,174 45	\$ 1,481 55	\$ 4,616 00

Table No. 151—Showing Requisitions for Fees Allowed County Attorneys for Services in the Collection of the Collateral Inheritance Tax from January 7, 1901, to June 30, 1901.

By G. S. Gilbertson, Treasurer of State.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES.		
					Reporting.	Legal services.	Total.
January 8, 1901	D. W. Telford	Cerro Gordo	Robert Fleming	\$ 60 34	\$ 6 03		\$ 6 03
January 8, 1901	E. E. Bowen	Dubuque	Amanda Wilson	54 90	5 49		5 49
January 8, 1901	E. E. Bowen	Dubuque	L. R. Brown	5,215 93	20 00		20 00
January 9, 1901	S. B. Reed	Black Hawk	John Garfoot	12 31	1 23		1 23
January 9, 1901	C. C. Clark	Des Moines	C. W. Grasshoff	110 15	11 01		11 01
January 11, 1901	C. H. George	Clinton	John Garton	50 00	5 00		5 00
January 11, 1901	W. A. Stone	Marion	Jan Akkerman	671 20		23 70	23 70
January 11, 1901	Charles F. Launder	Adair	Margaret F. Wilson	737 78		22 13	22 13
January 12, 1901	E. H. Lundy	Hardin	Harriet L. Cross	411 66		12 35	12 35
January 12, 1901	C. C. Clark	Des Moines	C. W. Grasshoff			3 30	3 30
January 12, 1901	J. Y. Hazlett	Bremer	George Watts	45 56	4 56		4 56
January 12, 1901	A. W. Enoch	Wapello	Flora B. Graves	440 25	20 00		20 00
January 12, 1901	Julius Lischer	Scott	Hans Schlueter	6 54	.65		.65
January 14, 1901	D. W. Telford	Cerro Gordo	Robert Fleming	2 20	.22		.22
January 16, 1901	E. E. Bowen	Dubuque	Amanda Wilson	8 78	.88		.88
January 16, 1901	H. W. Holman	Buchanan	Jacob H. Stoneman	37 50	3 75		3 75
January 16, 1901	Julius Lischer	Scott	Sarah Bossler	87 75	8 77		8 77
January 16, 1901	C. H. George	Clinton	John Garton			1 50	1 50
January 16, 1901	A. W. Enoch	Wapello	Flora B. Graves			13.21	13.21
January 17, 1901	C. C. Clark	Des Moines	C. W. Grasshoff	2 14	.21	.06	.27
January 18, 1901	Julius Lischer	Scott	Sarah Bossler	8 60	.86		.86
January 18, 1901	M. E. Geiser	Chickasaw	John Casey	235 00	20 00	7 05	27 05
January 19, 1901	F. B. Blair	Delaware	Davis Grange	56 17	5 62		5 62
January 22, 1901	M. I. Tobin	Benton	Mrs. E. B. Spencer	1,541 82	20 00		20 00
January 22, 1901	F. B. Blair	Delaware	Davis Grange			1 68	1 68
January 25, 1900	E. E. Bowen	Dubuque	William Hafner	40 00	4 00		4 00
January 25, 1901	J. W. Hallam	Woodbury	Richard C. Rice	25 00	2 50		2 50
January 25, 1901	M. I. Tobin	Benton	Mrs. E. B. Spencer			46.25	46.25
January 28, 1901	C. H. Whitney	Shelby	Milton Lynch	42 67	4 27		4 27
January 29, 1901	J. Y. Hazlett	Bremer	Robert Watts	60 00	6 00		6 00
January 29, 1901	F. M. Molsberry	Louis	James Hall	90 23	9 02		9 02

TABLE No. 151—CONTINUED.

DATE OF REQUISITION.		PUGH ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FRES.			
						Reporting.	Legal services.	Total.	
January 31, 1901		Henry Stone.....	Marshall.....	Patrick McCarthy.....	\$ 5.72	\$.57	\$.17	\$.74	
January 31, 1901		H. H. Sillwell.....	Allamakee.....	Peter Moeri.....	25.07	2.51		2.51	
February 1, 1901		F. M. Molsberry.....	Louisa.....	James Hall.....		12.66	2.71	2.71	
February 1, 1901		A. N. Wood.....	Luppa.....	Luppa Goemann.....	126.63			126.63	
February 4, 1901		A. N. Wood.....	Grundy.....	Luppa Goemann.....			3.80	3.80	
February 8, 1901		L. A. Hall.....	Fremon't.....	G. S. McCallfree.....	101.61	16.16		16.16	
February 8, 1901		C. C. Clark.....	Des Moines.....	Richard Spencer.....	62.20	6.22		6.22	
February 11, 1901		C. C. Clark.....	Des Moines.....	Richard Spencer.....			1.87	1.87	
February 11, 1901		N. Willett.....	Winneshek.....	Edmund Lawrence.....	70.00	7.00		7.00	
February 13, 1901		Julius Lischer.....	Sott.....	William Morgan.....	215.00	20.00		20.00	
February 15, 1901		S. B. Weed.....	Iowa.....	William Lawrence.....			2.10	2.10	
February 16, 1901		C. H. George.....	Clinton.....	John Garton.....	88.67	8.87	2.60	11.53	
February 16, 1901		J. W. Hallam.....	Woodbury.....	George Hill.....	80.20	8.02		8.02	
February 18, 1901		S. B. Weed.....	Black Hawk.....	John O'Keefe.....	49.00	4.90		4.90	
February 19, 1901		L. C. Fenninger.....	Ida.....	James F. Donahue.....	16.47		1.60	1.60	
February 21, 1901		Frank Lingenfelder.....	Floyd.....	Mary E. Pritchard.....	399.73	20.00		20.00	
February 21, 1901		S. B. Reed.....	Black Hawk.....	John O'Keefe.....	68.48	6.85	1.20	8.05	
February 23, 1901		M. M. White.....	Ida.....	Frederick Sundt.....	80.30	8.03		8.03	
February 25, 1901		C. E. Vance.....	Des Moines.....	Joseph P. Butterfield.....	348.58	23.10		23.10	
February 25, 1901		John McLennan.....	Polk.....	James L. Love.....	510.33	20.00		20.00	
February 28, 1901		K. W. Pugh.....	Des Moines.....	R. A. Crawford.....			18.25	18.25	
February 28, 1901		D. H. Payne.....	Davis.....	Joseph H. Ford.....	100.05	2.38	5.97	8.35	
March 1, 1901		C. C. Clark.....	Des Moines.....	R. A. Crawford.....	608.74	20.00		20.00	
March 4, 1901		C. C. Clark.....	Des Moines.....	R. A. Crawford.....			18.25	18.25	
March 4, 1901		C. H. George.....	Clinton.....	W. J. McLaughlin.....	513.69	20.00		20.00	
March 4, 1901		C. H. George.....	Clinton.....	W. J. McLaughlin.....			15.41	15.41	
March 7, 1901		M. E. Geiser.....	Chickasaw.....	Joseph Schumann.....	291.05	20.00	8.73	28.73	
March 7, 1901		T. M. McAdam.....	Henry.....	Henry.....	68.48	6.85		6.85	
March 11, 1901		A. K. Hitchcock.....	Tama.....	Levi Matthews.....	146.94	14.69		14.69	
March 15, 1901		T. M. Davidson.....	Clayton.....	Bridget Lane.....	35.00	3.50		3.50	
March 16, 1901		C. C. Clark.....	Des Moines.....	Mrs. Moore.....	20.00			20.00	
March 18, 1901		Julius Lischer.....	Scott.....	Christina Brandt.....	237.14	20.00		20.00	
March 20, 1901		C. C. Clark.....	Des Moines.....	Martha H. A. Nealley.....			20.11	20.11	
March 21, 1901		E. E. Bowen.....	Black Hawk.....	Kate Zigrang.....	61.53	15		6.15	
March 21, 1901		S. B. Reed.....	Black Hawk.....	John J. Hudd.....	10.00	1.00	.30	1.30	
March 22, 1901		J. V. Hazlett.....	Bremer.....	Joseph Simbric.....	43.94	4.39	1.32	5.71	
March 23, 1901		F. M. Molsberry.....	Louisa.....	Minerva Wolf.....	155.68	15.57		15.57	
March 23, 1901		L. C. Fenninger.....	Wright.....	Rowland Todd.....	7.50			7.50	
March 28, 1901		M. E. Geiser.....	Chickasaw.....	Elizabeth Nehl.....	132.18	13.22		13.22	
March 28, 1901		E. E. Bowen.....	Dubuque.....	Margdalena Kautz.....	148.46	14.85		14.85	
March 29, 1901		R. W. Pugh.....	Crawford.....	Levi Rowland.....			13.56	13.56	
March 29, 1901		R. W. Pugh.....	Iowa.....	Levi Rowland.....			13.56	13.56	
April 1, 1901		F. B. Blair.....	Delaware.....	William H. Flynn.....	905.61	27.17		27.17	
April 2, 1901		M. E. Geiser.....	Chickasaw.....	John Clarken.....	210.73	20.00		20.00	
April 3, 1901		D. W. Telford.....	Delaware.....	William H. Flynn.....	136.23	13.62		13.62	
April 4, 1901		D. W. Telford.....	Cerro Gordo.....	George H. Dickerman.....	480.00	20.00	6.38	6.38	
April 5, 1901		D. W. Telford.....	Dubuque.....	David J. McMurray.....	191.22	20.00	5.83	5.83	
April 6, 1901		E. E. Bowen.....	Cerro Gordo.....	George H. Dickerman.....	327.43	20.00	14.43	14.43	
April 6, 1901		Henry Silwood.....	Jasper.....	Nicholas Moes.....	82.61	8.26		8.26	
April 6, 1901		E. E. Bowen.....	Chickasaw.....	Nancy Russell.....	115.11		3.45	3.45	
April 8, 1901		J. E. Craig.....	Chickasaw.....	John Clarken.....			4.09	4.09	
April 8, 1901		Julius Lischer.....	Scott.....	John Howell.....	349.24	20.00		20.00	
April 10, 1901		T. M. McAdam.....	Henry.....	Matthews Fish.....	1,410.30	20.00		20.00	
April 10, 1901		L. A. Hill.....	Fremon't.....	Mary Howard Black.....	1,484.46	20.00		20.00	
April 12, 1901		F. M. Molsberry.....	Louisa.....	Thomas M. Ewell.....	607.88	11.61		11.61	
April 12, 1901		W. A. McElroy.....	Jasper.....	Margaret A. Moran.....	83.80	8.38		8.38	
April 13, 1901		M. W. Herrick.....	Jones.....	Thomas O. Hines.....	214.05	20.00		20.00	
April 13, 1901		M. W. Herrick.....	Delaware.....	Edwin Mills.....	181.08	18.11		18.11	
April 13, 1901		F. B. Blair.....	Delaware.....	W. H. Graves.....	220.71	20.00		20.00	
April 15, 1901		F. M. Molsberry.....	Wayne.....	John Haney.....	29.43	2.94		2.94	
April 15, 1901		M. W. Herrick.....	Louisa.....	M. A. Todd.....	158.43	15.24		15.24	
April 16, 1901		M. W. Herrick.....	Jones.....	Thomas O. Hines.....			2.51	2.51	
April 16, 1901		M. W. Herrick.....	Jones.....	Edwin Mills.....	5.43		5.43	5.43	
April 17, 1901		D. W. Telford.....	Delaware.....	W. H. Graves.....	5.43		0.62	0.62	
April 19, 1901		H. W. Holman.....	Buchanan.....	Frederick Fish.....	76.57	7.66		7.66	
April 20, 1901		H. W. Holman.....	Dubuque.....	David C. Neidigh.....	81.00	8.10		8.10	
April 22, 1901		W. J. Telford.....	Delaware.....	Catharine Garey.....	427.80	20.00		20.00	
April 22, 1901		H. F. Arnold.....	Humboldt.....	C. N. King.....	152.74	15.27		15.27	
April 23, 1901		W. H. Kilpatrick.....	Delaware.....	Mary Guther.....	101.78	10.18		10.18	
April 23, 1901		H. W. Holman.....	Pottawatt'mie.....	Stephen Caldwell.....	5,645.25	20.00		20.00	
April 26, 1901		J. E. Wichman.....	Delaware.....	David C. Neidigh.....			12.84	12.84	
April 26, 1901		J. E. Craig.....	Lee.....	Gregory Reiley.....	68.21	6.81		6.81	
April 27, 1901		Julius Lischer.....	Scott.....	John Newell.....			10.48	10.48	
April 27, 1901		E. E. Miller.....	Taylor.....	Margaretta Ott.....					
April 29, 1901		W. H. Kilpatrick.....	Pottawatt'mie.....	N. Bowen.....	135.95	12.60		12.60	
April 30, 1901		C. E. Walters.....	Tama.....	Stephen Caldwell.....			150.00	150.00	
May 2, 1901		E. E. Wichman.....	Hancock.....	James C. Gallagher.....	170.09	17.00		17.00	
May 3, 1901		W. L. Converse.....	Howard.....	Gregory Reiley.....			2.05	2.05	
May 3, 1901		C. G. Burling.....	Butler.....	Nicholas O'Brien.....	150.97	15.10		15.10	
May 3, 1901		C. E. Walters.....	Tama.....	Roma Maria Benson.....	25.00		7.75	7.75	
May 4, 1901		Tobin.....	Benton.....	James C. Gallagher.....			5.10	5.10	
May 6, 1901		C. E. Walters.....	Tama.....	Rebecca Corad.....	273.28		8.23	8.23	
May 6, 1901		C. E. Walters.....	Tama.....	Lewis Matthews.....			4.41	4.41	
May 6, 1901		C. E. Walters.....	Tama.....	Loren Benson.....			2.33	2.33	

TABLE No. 151—CONTINUED.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES.		
					Reporting	Legal services.	Total.
May 8, 1901	W. E. Miller	Taylor	N. Bowen			\$ 3 78	\$ 3 78
May 8, 1901	I. C. Fenninger	Wright	Mary Toms	\$ 347.31	\$ 20.00		20.00
May 10, 1901	I. C. Fenninger	Wright	Mary Toms			10.42	10.42
May 11, 1901	A. M. Ashcraft	Keokuk	Ralston H. Sanders	58.20	5.82		5.82
May 13, 1901	F. P. Greenlee	Montgomery	Evan M. Evans	44.05		1.32	1.32
May 14, 1901	C. A. Coldren	Muscatine	Charles Schulte	740.65	20.00		20.00
May 15, 1901	W. A. Stone	Marion	Levi Miller	109.63	10.96		10.96
May 17, 1901	C. A. Coldren	Muscatine	Marx E. Block	143.31	14.33		14.33
May 18, 1901	C. A. Coldren	Muscatine	Charles Schulte			11.20	11.20
May 18, 1901	Ed P. Ingham	Muscatine	Charles Schulte			11.20	11.20
May 18, 1901	E. G. Albert	Greene	Sarah A. McAtavey	80.00	8.00		8.00
May 18, 1901	W. H. Killpack	Pottawatt'mie	W. G. Hallock	17.50	1.75	.52	2.27
May 21, 1901	A. M. Ashcraft	Keokuk	Ralston H. Sanders			1.75	1.75
May 21, 1901	C. H. George	Clinton	T. F. Burke	557.47	20.00		20.00
May 22, 1901	M. J. Tobin	Benton	Mrs. E. B. Spencer	179.41		5.38	5.38
May 22, 1901	I. A. Touet	Clarke	Reuben Mills	708.85	20.00	21.26	41.26
May 22, 1901	W. L. Smith	Monona	Joseph Wilson	237.56		7.13	7.13
May 23, 1901	F. P. Greenlee	Montgomery	Daniel E. Pritchard	261.78	20.00		20.00
May 23, 1901	F. P. Greenlee	Montgomery	Ann Pritchard	21.32	2.13		2.13
May 23, 1901	E. G. Albert	Greene	Sarah A. McAtavey			2.40	2.40
May 23, 1901	C. A. Coldren	Muscatine	Rhoda Smith	98.70	9.87		9.87
May 24, 1901	C. H. George	Clinton	T. F. Burke			16.72	16.72
May 25, 1901	James A. Howe	Polk	G. B. Hammer	85.00	8.50		8.50
May 27, 1901	C. H. George	Clinton	Martin Ingwersen	453.83	20.00	13.62	33.62
May 27, 1901	T. H. Johnson	Lee	Alexander Waymack	71.80		2.15	2.15
May 27, 1901	F. A. Greenlee	Montgomery	Daniel E. Pritchard			7.85	7.85
May 27, 1901	Henry Silwood	Jasper	R. L. Johnston	255.39		7.66	7.66
May 28, 1901	E. R. Harlan	Van Buren	W. A. Whitlow	108.53	10.85		10.85
May 28, 1901	Wm. C. Mentzer	Marion	Rachel A. R. Rinehart	87.19	8.72		8.72
May 28, 1901	John McLennan	Polk	G. B. Hammer			2.55	2.55
May 29, 1901	W. H. Norcutt	Fremont	Riley Keeler	502.04	20.00		20.00
June 3, 1901	C. I. Sparks	Boone	Albert Samson	48.36		1.45	1.45
June 3, 1901	F. M. McAdam	Henry	W. G. Saunders	2,615.47	20.00		20.00
June 3, 1901	F. B. Blair	Delaware	Michael Crotty	450.00	20.00		20.00
June 3, 1901	W. H. Norcutt	Fremont	Riley Keeler			15.06	15.06
June 3, 1901	William C. Mentzer	Marion	Rachel A. R. Rinehart			2.62	2.62

June 5, 1901	F. B. Blair	Delaware	Michael Crotty			13.50	13.50
June 5, 1901	T. M. McAdam	Henry	W. G. Saunders			78.46	78.46
June 7, 1901	C. O. Boling	Cedar	Levi Herr	458.85	20.00		20.00
June 7, 1901	E. P. Ingham	Muscatine	Joseph Satterthwait	123.34	12.33		12.33
June 8, 1901	J. E. Craig	Lee	Emily R. Courtright	250.43	20.00		20.00
June 8, 1901	M. W. Bailey	Washington	Jane A. Chilcote	1,241.30	20.00		20.00
June 8, 1901	T. M. McAdam	Henry	Rebecca Deal	222.00		6.66	6.66
June 11, 1901	Ed P. Ingham	Muscatine	Joseph Satterthwait			3.70	3.70
June 11, 1901	H. P. Hancock	Fayette	William Fax	156.95	15.70		15.70
June 11, 1901	George Clammer	Warren	J. H. Mahon	101.10	10.11		10.11
June 11, 1901	W. H. Killpack	Pottawatt'mie	D. C. Bloomer	529.05	20.00		20.00
June 11, 1901	C. H. George	Clinton	Francis G. Boyd	42.95	4.30	1.29	5.59
June 12, 1901	M. W. Bailey	Washington	Jane A. Chilcote			37.24	37.24
June 12, 1901	C. C. Clark	Des Moines	T. W. C. Jaggard	154.23	15.42		15.42
June 12, 1901	William D. Milligan	Guthrie	S. A. Boles	30.00	3.00	.90	3.90
June 13, 1901	George Clammer	Warren	W. H. Parsons	308.85	20.00		20.00
June 14, 1901	C. C. Clark	Des Moines	T. W. C. Jaggard			4.63	4.63
June 18, 1901	C. A. Coldren	Muscatine	George A. Mische	15.00	1.50	.45	1.95
June 19, 1901	George A. Jeffers	Plymouth	Daniel Whitney	469.86		14.10	14.10
June 21, 1901	W. L. Livingston	Wayne	G. W. Shelton	425.05	20.00		20.00
June 22, 1901	Alex Brown	Van Buren	John F. Sanderson	1,281.52	20.00		20.00
June 22, 1901	W. L. Livingston	Wayne	Josiah Davis	421.12	20.00		20.00
June 22, 1901	W. L. Converse	Howard	Nicholas O'Brien			4.53	4.53
June 24, 1901	J. E. Craig	Lee	William K. Johnson	2,372.21	20.00		20.00
June 24, 1901	W. H. Killpack	Pottawatt'mie	D. C. Bloomer			15.87	15.87
June 26, 1901	J. E. Craig	Lee	William K. Johnson			71.17	71.17
June 27, 1901	L. L. Livingston	Wayne	G. W. Shelton			12.75	12.75
June 28, 1901	W. A. Morling	Palo Alto	Jane Ann Daugherty	355.10	20.00		20.00
June 28, 1901	W. O. Clemens	Linn	Martha Sloan	86.89	8.69		8.69
June 28, 1901	E. R. Harlan	Van Buren	John F. Sanderson			38.45	38.45
Total				\$ 47,334.88	\$ 1,420.35	\$ 973.15	\$ 2,393.50

Table No. 152—Showing Receipts of Collateral Inheritance Tax by Counties.*Collected by John Herriott, Treasurer of State, up to January 5, 1901.*

ADAIR COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
Nov. 11, 1899	E. O. Garmon.....		\$ 14,306.00			\$ 104.90
Jan. 5, 1901	Margaret F. Wilson.....		14,306.93		\$ 14,306.93	*737.78
	Total		\$ 28,612.93		\$ 14,306.93	\$ 842.68

*Includes interest.

ADAMS COUNTY.

May 25, 1900	Annabel R. Ewing.....		\$ 8,648.91		\$ 8,648.91	\$ 432.44
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ALLAMAKEE COUNTY.

Sept. 19, 1899	Adolph Ruggemier.....			\$ 3,660.14	\$ 3,660.14	\$ 183.00
Oct. 7, 1899	Bessie Huestis.....	\$ 300.00		2,480.59	2,780.59	139.03
Oct. 25, 1899	Bessie Huestis.....			97.50	97.50	4.88
Dec. 20, 1899	John Nicholson.....	\$ 1,825.00		10,936.06	12,761.06	638.08
Jan. 10, 1900	Michael Liddy.....			2,058.95	2,058.95	102.95
Feb. 5, 1900	John Nicholson.....	150.00			150.00	*7.55
Feb. 7, 1900	Nels J. Skeim.....		3,162.50	884.43	4,046.93	202.34
June 19, 1900	Minerva Cole.....			2,330.36	2,330.36	116.52
Oct. 1, 1900	Eric Hanson.....			2,342.28	2,342.28	117.11
Oct. 8, 1900	Peter Moeri.....	1,680.25			1,680.25	84.02
	Total	\$ 3,655.25	\$ 3,462.50	\$ 24,790.31	\$ 31,908.06	\$ 1,595.48

*Includes interest.

APPANOOSE COUNTY.

Dec. 14, 1899	Arabella Sloss.....					\$ 150.00
Aug. 7, 1900	Arabella Sloss.....			\$ 217.74	\$ 217.74	*21.26
Aug. 9, 1900	Arabella Sloss.....					*44.95
	Total			\$ 217.74	\$ 217.74	\$ 216.21

*Includes interest.

BENTON COUNTY.

April 20, 1900	Margaret Remer.....			\$ 4,985.32	\$ 4,985.32	\$ 249.26
May 3, 1900	Margaret Remer.....			45.79	45.79	2.30
Oct. 6, 1900	Isaac Pearce.....	\$ 10,450.00		5,143.35	15,593.35	779.67
Oct. 10, 1900	Isaac Pearce.....			1,060.00	1,060.00	53.00
Dec. 31, 1900	Mrs. P. W. Darling.....		1,770.00	133.85	1,903.85	95.20
	Total....		\$ 12,220.00	\$ 11,368.31	\$ 23,588.31	\$ 1,179.43

BLACK HAWK COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
Oct. 17, 1899	David Emmet.....		\$ 5,161.47		\$ 5,161.47	\$ 258.07
Dec. 30, 1899	Martin N. Dayton.....	\$ 4,700.00			4,700.00	235.00
Feb. 23, 1900	John S. Holmes.....		1,222.86		1,222.86	61.14
Feb. 28, 1900	John S. Holmes.....		1,000.00		1,000.00	50.00
July 5, 1900	Henry Klausner.....			9,304.94	9,304.94	465.24
Oct. 4, 1900	Fanny E. Burr.....			1,044.25	1,044.25	52.21
Oct. 9, 1900	Fanny E. Burr.....					15.17
Oct. 15, 1900	Mary Ann Burden.....			11,026.47	11,026.47	551.32
Oct. 16, 1900	Theodore A. Jenny.....		18,644.80		18,644.80	932.24
Oct. 22, 1900	William McNellis.....				1,000.00	50.00
Dec. 31, 1900	Joshua Kyler.....				900.00	45.00
	Total	\$ 4,700.00	\$ 7,384.33	\$ 40,020.46	\$ 54,004.79	\$ 2,705.39

†Interest.

BOONE COUNTY.

April 9, 1900	John W. Mecham.....		\$ 9,000.00	\$ 4,618.28	\$ 13,618.28	\$ 680.91
April 16, 1900	John W. Mecham.....					14.53
	Total.....		\$ 9,000.00	\$ 4,618.28	\$ 13,618.28	\$ 685.44

†Interest.

BREMER COUNTY.

Sept. 21, 1899	Sarah M. Taylor.....			\$ 2,950.00	\$ 2,950.00	\$ 147.50
Dec. 22, 1899	Mary I. Diamond.....		\$ 1,500.00	1,598.72	3,098.72	154.93
May 2, 1900	S. F. Cass.....	\$ 10,000.00			10,000.00	500.00
Oct. 11, 1900	Joseph Simbric.....		1,200.00	400.00	1,600.00	80.00
	Total	\$ 10,000.00	\$ 2,700.00	\$ 4,948.72	\$ 17,648.72	\$ 882.43

BUCHANAN COUNTY.

July 14, 1899	Caroline McGarry.....		\$ 500.00	\$ 272.76	\$ 272.76	\$ 38.64
Jan. 29, 1900	Fred C. Woodworth.....	\$ 2,500.00			2,500.00	125.00
Feb. 1, 1900	Fred C. Woodworth.....					11.56
Mar. 12, 1900	Fred C. Woodworth.....		279.53	46.10	325.63	*16.64
May 28, 1900	Mary Maloney.....		1,171.37		1,171.37	*65.15
July 13, 1900	Sarah Baldwin.....		1,900.63		1,900.63	*97.56
Nov. 17, 1900	James Forrester.....	1,300.00			1,300.00	65.00
Nov. 20, 1900	James Forrester.....					152
Nov. 21, 1900	Mary Halpin.....		7,756.85		7,756.85	387.80
Dec. 14, 1900	Mary Halpin.....			1,000.00	1,000.00	50.00
Dec. 29, 1900	C. Z. Gardiner.....			700.00	700.00	35.00
	Total	\$ 3,800.00	\$ 11,608.38	\$ 2,018.86	\$ 17,427.24	\$ 882.87

†Interest. *Includes interest.

BUENA VISTA COUNTY.

Aug. 3, 1899	Charles F. Quirk.....		\$ 28,983.30		\$ 28,983.30	\$ 1,449.16
Aug. 10, 1899	Charles F. Quirk.....		7,200.00	\$ 1,419.20	8,619.20	430.96
Aug. 28, 1899	Mina Mork.....				2,173.32	108.66
	Total.....		\$ 36,183.30	\$ 1,419.20	\$ 39,775.82	\$ 1,988.78

BUTLER COUNTY.

Sept. 16, 1899	Rieke Tellinghansen.....		\$ 806.67		\$ 806.67	\$ 40.35
Oct. 9, 1899	James B. Herron.....		14,050.00		14,050.00	702.50
Nov. 25, 1899	M. E. Fisher.....		1,500.00	\$ 5,214.51	6,714.51	335.75

BUTLER COUNTY—CONTINUED.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
Nov. 28, 1899	M. E. Fisher					\$ 110.23
Feb. 28, 1900	James E. Hunter			\$ 2,189.43	\$ 2,189.43	109.45
Mar. 13, 1900	M. E. Fisher			1,000.00	1,000.00	50.00
Mar. 16, 1900	James E. Hunter		\$ 1,000.00		1,000.00	50.00
Mar. 20, 1900	Patrick McCormick					203.15
April 9, 1900	James E. Hunter					119.15
Sept. 19, 1900	Louisa Edick		904.35	3,597.34	4,501.69	*225.49
	Total		\$ 18,261.02	\$ 12,001.28	\$ 30,262.30	\$ 1,746.07

†Interest. *Includes interest.

CALHOUN COUNTY.

Dec. 30, 1899	Adam Van Valkenburg			\$ 930.33	\$ 930.33	\$ 46.51
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CARROLL COUNTY.

Sept. 29, 1899	C. L. Schulte					\$ 44.42
Nov. 11, 1899	C. L. Schulte					12.04
March 5, 1900	C. H. Mundt		\$ 500.00	\$ 2,089.00	\$ 2,589.00	129.45
May 28, 1900	Nancy E. Gibson		4,800.00		4,800.00	240.00
Dec. 5, 1900	Casper Schneider		839.12		839.12	44.08
Dec. 8, 1900	Claus H. Mundt			230.00	230.00	*11.86
	Total		\$ 6,139.12	\$ 2,319.00	\$ 8,458.12	\$ 473.35

†Interest. *Includes interest.

CASS COUNTY.

Oct. 11, 1900	Nancy J. McCrea		\$ 3,586.51		\$ 3,586.51	\$ 179.35
Oct. 17, 1900	Nancy J. McCrea			\$ 1,000.00	1,000.00	*53.32
	Total		\$ 3,586.51	\$ 1,000.00	\$ 4,586.51	\$ 232.67

*Includes interest.

CEDAR COUNTY.

Feb. 7, 1900	Thomas H. Tucker		\$ 1,208.97		\$ 1,208.97	\$ 60.45
Feb. 7, 1900	James Tucker		1,577.68		1,577.68	78.88
Feb. 10, 1900	Thomas H. Tucker					11.58
Feb. 10, 1900	James Tucker					11.05
Feb. 27, 1900	Thomas H. Tucker		\$ 1,000.00		1,000.00	*51.22
Feb. 27, 1900	James Tucker		1,000.00		1,000.00	*51.27
June 6, 1900	Catharine H. Thompson			900.00	900.00	45.00
	Total		\$ 2,786.65	\$ 2,900.00	\$ 5,686.65	\$ 290.05

†Interest. *Includes interest.

CHEROKEE COUNTY.

July 17, 1899	Charles F. Quirk.....		\$ 13,760.00		\$ 13,760.00	\$ 688.00
Feb. 23, 1900	Sylvester Bennett.....		539.00		539.00	26.95
Mar. 21, 1900	Mary Holmes.....			\$ 158.84	158.84	7.94
June 15, 1900	Margaret Haslett.....		4,560.21		4,560.21	228.00
June 30, 1900	Margaret Haslett.....					11.25
Oct. 24, 1900	Jennie Hickey.....					252.03
Nov. 26, 1900	Jennie Hickey.....					22.68
Dec. 12, 1900	John H. Heller.....		3,450.75		3,450.75	*181.73
Dec. 20, 1900	M. Wakefield.....	\$ 500.00			500.00	25.00
	Total.....	\$ 500.00	\$ 22,309.96	\$ 158.84	\$ 22,968.80	\$ 1,433.58

†Interest. *Includes interest.

CHICKASAW COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
Dec. 16, 1899	James Casey					
Oct. 1, 1900	Carrie Iverson		\$ 1,153.20		\$ 1,153.20	\$ 45.00
Dec. 3, 1900	S. M. Morgan		320.00	401.86	721.86	57.66
	Totals		\$ 1,473.20	\$ 401.86	\$ 1,875.06	\$ 138.74

CLARKE COUNTY.

March 3, 1900	Martha S. Howe		\$ 17,105.00		\$ 17,105.00	\$ 855.25
May 3, 1900	Ann Daniels					300.00
	Total		\$ 17,105.00		\$ 17,105.00	\$ 1,155.25

CLAY COUNTY.

Nov. 21, 1899	A. J. Modig		\$ 4,940.22		\$ 4,940.22	\$ 247.01
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CLAYTON COUNTY.

Sept. 14, 1899	John F. Becker		\$ 2,273.50		\$ 2,273.50	\$ 113.67
Sept. 16, 1899	Samuel H. Buck	\$ 1,000.00			1,000.00	50.00
Oct. 18, 1899	Mary Winkel		579.74		579.74	28.68
Feb. 7, 1900	Edwin R. Barron		4,265.00	\$ 2,868.00	7,133.00	356.65
Feb. 13, 1900	Edwin R. Barron			1,000.00	1,000.00	*102.37
May 21, 1900	Jurgen Jastrem		2,000.00		2,000.00	100.00
Aug. 29, 1900	Mary H. Carter			7,794.72	7,794.72	389.74
Oct. 15, 1900	James Partch		1,600.00		1,600.00	216.87
	Total	\$ 3,000.00	\$ 8,718.24	\$ 14,400.12	\$ 26,118.36	\$ 1,358.28

*Includes interest.

CLINTON COUNTY.

Nov. 18, 1899	Sarah E. White				\$ 2,714.38	\$ 135.72
Nov. 25, 1899	Sarah E. White				25.00	*5.18
April 3, 1900	Thomas McHale		\$ 6,340.60		6,340.60	317.15
May 4, 1900	Phoebe Stine		\$ 22,061.85	11,000.13	33,061.98	1,653.10
Oct. 3, 1900	Mary Coltman		800.00		2,491.61	104.58
Oct. 15, 1900	William Copping					67.80
Oct. 22, 1900	Matthew Fagan					197.23
Jan. 2, 1901	Thomas Calderwood		24,500.00		46,104.85	3,530.24
	Total		\$ 47,361.85	\$ 65,937.19	\$ 116,038.42	\$ 6,071.00

*Includes interest.

CRAWFORD COUNTY.

Mar. 8, 1900	James Briody		\$ 4,920.84		\$ 4,920.84	\$ *260.03
Nov. 30, 1900	H. J. Kuelner		4,175.30		4,175.30	*220.65
	Total		\$ 9,096.14		\$ 9,096.14	\$ 480.68

*Includes interest.

DAVIS COUNTY.

Oct. 13, 1899	William M. Young	\$ 6,520.00			\$ 6,520.00	\$ 326.00
Aug. 7, 1900	Joseph H. Ford, Sr.	\$ 2,525.00	\$ 1,000.00		3,525.00	176.25
	Total	\$ 6,520.00	\$ 2,525.00	\$ 1,000.00	\$ 10,045.00	\$ 502.25

DECATUR COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personality.	Total.	
Sept. 21, 1899	John Carnahan				\$ 755.00	\$ 37.75
Sept. 26, 1899	James Garrett		\$ 439.53		439.53	21.97
Jan. 29, 1900	Mollie B. O'Neal			\$ 6,000.00	6,000.00	300.00
April 27, 1900	John Carnahan				1,000.00	50.00
June 2, 1900	Mollie B. O'Neal			2,000.00	2,000.00	78.00
Aug. 29, 1900	Esther Dancer			2,000.00	2,000.00	100.00
	Total		\$ 439.53	\$ 10,000.00	\$ 12,194.53	\$ 587.72

DELAWARE COUNTY.

July 10, 1899	R. Leinard Kahmer		\$ 3,906.97		\$ 3,906.97	\$ 195.34
Oct. 28, 1899	Perry Sisson		6,500.00	2,700.00	9,200.00	460.00
Oct. 30, 1899	Rachel Montgomery			3,625.75	3,625.75	181.29
Oct. 30, 1899	Elizabeth Boyce		839.86		839.86	42.00
Dec. 18, 1899	Perry Sisson			11.20	11.20	55.48
May 7, 1900	J. T. Todd			8,434.60	8,434.60	421.73
Aug. 7, 1900	Alexander H. Landis		9,586.73		9,586.73	479.34
Aug. 29, 1900	Alexander H. Landis			260.93	260.93	62.91
Nov. 5, 1900	Robert Dickson					821.83
	Total		\$ 20,833.56	\$ 15,032.48	\$ 35,866.04	\$ 2,669.92

*Includes interest.

DES MOINES COUNTY.

July 1, 1899	Margaret Moss		\$ 1,525.00	\$ 5,608.87	\$ 7,133.87	\$ 356.60
Nov. 14, 1899	Lucia G. Cook	\$ 1,647.00			1,647.00	82.35
Nov. 21, 1899	Virginia Shelton					231.03
Nov. 23, 1899	Mercy Lewis		405.51		405.51	20.27
Feb. 6, 1900	John Graham			4,724.99	4,724.99	236.24
Mar. 8, 1900	Louis Rabenstein	25,255.97		25,255.97	25,255.97	1,262.79
Mar. 17, 1900	Virginia D. Rorer					698.44
Mar. 23, 1900	Martha A. Gilbert		1,250.00		1,250.00	62.50
April 2, 1900	Martha A. Gilbert		1,000.00		1,000.00	50.00
April 7, 1900	Trangott Voelkel		606.73		606.73	30.33
April 16, 1900	Trangott Voelkel					11.07
July 20, 1900	Mahala J. Henry			1,818.00	1,818.00	90.90
Aug. 24, 1900	George W. Buttles			8,016.00	8,016.00	400.80
Oct. 17, 1900	Helena Kleemann					52.81
Nov. 2, 1900	Lewis M. Smith					160.20
	Total	\$ 26,902.97	\$ 4,787.24	\$ 20,167.86	\$ 51,858.07	\$ 3,736.42

†Interest.

DUBUQUE COUNTY.

Sept. 1, 1899	Eugene Rhuellier			\$ 1,787.25	\$ 1,787.25	\$ 89.45
Oct. 21, 1899	Albert R. E. Kurz	\$ 1,015.00		1,508.00	2,523.00	126.15
Nov. 2, 1899	John Osthoff, Sr.			1,719.88	1,719.88	85.99
Nov. 13, 1899	John Miehle			3,086.62	3,086.62	154.33
Dec. 8, 1899	Lydia M. Vibber		11,286.59		11,286.59	564.32
Jan. 6, 1900	Michael Haggerty	\$ 4,000.00			4,000.00	200.00
Jan. 27, 1900	Asenath Elliott		4,300.00		4,300.00	215.00
Mar. 12, 1900	Susana Kistler			4,712.06	4,712.06	237.47
Mar. 19, 1900	John Yall		500.00	1,378.85	1,878.85	93.94
May 10, 1900	Susana Kistler					128.78
May 14, 1900	James C. Johnston		2,093.01	665.16	2,758.17	137.90
May 31, 1900	Wilhemina Miehle			2,947.71	2,947.71	147.38
June 2, 1900	James Wallis	5,000.00			5,000.00	250.00
June 9, 1900	James Wallis					13.45
June 9, 1900	Paul Frische					195.85
June 11, 1900	Stella S. McCarthy	1,000.00			1,000.00	50.00
June 18, 1900	Mary Mullen		2,950.00	228.32	3,178.32	158.90
June 18, 1900	Paul Frische					2.83

DUBUQUE COUNTY—CONTINUED.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personality.	Total.	
June 25, 1900	Michael Brady		\$ 6,000.00	117,526.81	123,526.81	\$ 6,176.34
June 27, 1900	Mary Mullen					17.00
June 29, 1900	Michael Brady			2,547.60	2,547.60	127.38
July 10, 1900	R. L. Vibber		2,075.00	5,699.10	7,774.10	*422.33
July 21, 1900	Stella S. McCarty					11.97
July 21, 1900	Elvira A. Cummins		1,500.00	2,663.85	4,163.85	208.19
Aug. 3, 1900	Elvira A. Cummins					11.38
Aug. 6, 1900	Jane Sullivan					184.32
Aug. 11, 1900	Augusta Kaiser		10,500.00	17,162.01	27,662.01	1,383.10
Aug. 13, 1900	Augusta Kaiser			403.75	403.75	20.17
Oct. 18, 1900	Bernard Konans			2,781.21	2,781.21	*163.74
Nov. 9, 1900	G. H. Schroeder		5,100.00	27.55	5,127.55	256.37
Nov. 17, 1900	G. H. Schroeder					114.80
Dec. 3, 1900	Charles C. Bruce	\$ 1,000.00			\$ 1,000.00	50.00
Dec. 22, 1900	Lucinda C. Watson				389.25	19.46
Jan. 4, 1901	Katharine Heeb	2,000.00			2,000.00	100.00
	Total	\$ 13,000.00	\$ 49,619.60	\$ 168,232.08	\$ 231,240.93	\$ 11,878.35

*Includes interest. †Interest.

EMMET COUNTY.

Feb. 23, 1900	David Duncan		\$ 2,660.00		\$ 2,660.00	\$ 133.00
Mar. 6, 1900	David Duncan					19.87
	Total		\$ 2,660.00		\$ 2,660.00	\$ 142.87

†Interest.

FAYETTE COUNTY.

Aug. 19, 1899	Charlotte Brause	\$ 1,700.00			\$ 1,700.00	\$ 85.00
Aug. 25, 1899	John Steiner				1,035.42	51.77
Oct. 13, 1899	William R. Morley					3,000.00
Oct. 20, 1899	Thomas Mansell	\$ 3,536.37		242.63	3,779.00	188.95
Oct. 30, 1899	Edward H. Flynn					319.25
Dec. 23, 1899	Henry Moritz					*135.31
Dec. 27, 1899	Thomas Mansell					129.44
Dec. 27, 1899	Mary S. Holton		2,062.53		2,062.53	106.20
Sept 15, 1900	A. F. Stilwell			500.00	500.00	25.00
	Total	\$ 1,700.00	\$ 5,598.90	\$ 742.63	\$ 9,066.95	\$ 3,940.92

*Includes interest. †Interest.

FRANKLIN COUNTY.

July 21, 1900	Mary Wright		\$ 850.00	\$ 239.22	\$ 1,089.22	\$ 54.46
Aug. 15, 1900	George Clark					967.10
Sept. 10, 1900	Susana Cook	300.00			300.00	15.00
Sept. 19, 1900	Susana Cook					11.45
Dec. 24, 1900	Orlina A. Cowell			9,568.53	9,568.53	*570.00
	Total	\$ 300.00	\$ 850.00	\$ 9,807.75	\$ 10,957.75	\$ 1,608.01

†Interest. *Includes interest.

GREENE COUNTY.

Nov. 11, 1899	B. F. Roberts		\$ 2,819.66		\$ 2,819.66	\$ 140.98
Feb. 19, 1900	Michael Prendegast			\$ 1,312.41	1,312.41	69.86
Mar. 30, 1900	Michael Prendegast					118.53
	Total		\$ 2,819.66	\$ 1,312.41	\$ 4,132.17	\$ 329.37

GUTHRIE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
June 14, 1900	P. J. F. Lane.....		\$ 4,134.70		\$ 4,134.70	\$ 206.73
June 21, 1900	Maggie Phillips.....		1,300.00		1,300.00	65.00
June 28, 1900	Titus Phillips.....		1,500.00	\$ 3,261.27	4,761.27	238.06
	Total.....		\$ 6,934.70	\$ 3,261.27	\$ 10,195.97	509.79

*Includes interest.

HANCOCK COUNTY.

Dec. 24, 1900	Rachel C. Low.....		\$ 4,789.50		\$ 4,789.50	\$ *246.29
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HARDIN COUNTY.

Sept. 1, 1899	Perry H. Heffern.....		\$ 6,241.00		\$ 6,241.00	\$ 312.05
Jan. 11, 1900	Alice Croston.....		800.00	\$ 6,991.09	7,791.09	389.55
Feb. 16, 1900	Julius Terrill.....			2,407.73	2,407.73	120.39
Mar. 9, 1900	Alice Croston.....			1,000.00	1,000.00	50.00
Dec. 17, 1900	Harriet S. Cross.....		4,000.00	4,233.15	8,233.15	411.66
Dec. 24, 1900	Bernard Monahan.....		5,982.38		5,982.38	*312.61
	Total.....		\$ 17,023.38	\$ 14,631.97	\$ 31,655.35	\$ 1,596.26

HARRISON COUNTY.

Oct. 9, 1899	Mary Krauskoff.....			\$ 4,468.53	4,468.53	\$ 223.42
Sept. 27, 1900	Elizabeth Manchester....	\$ 1,000.00			1,000.00	50.00
	Total.....	\$ 1,000.00		\$ 4,468.53	5,468.53	273.42

HENRY COUNTY.

July 17, 1899	Louis Brotzer.....		\$ 1,357.50	\$ 774.61	2,132.11	\$ 106.60
Sept. 23, 1899	Martha W. Miller.....			2,469.00	2,469.00	123.45
Sept. 25, 1899	Elizabeth C. Buffington..	\$ 100.00			100.00	5.00
Jan. 2, 1900	Emma Martin.....		1,000.00	385.40	1,385.40	69.27
Mar. 16, 1900	Carridon Peck.....			1,400.00	1,400.00	70.00
Mar. 23, 1900	Leah Lindley.....					3.23
April 12, 1899	Leah Lindley.....			1,000.00	1,000.00	50.00
Sept. 28, 1900	Thos. Russell Cowden..		9.50	1,256.89	2,266.39	110.35
	Total.....	\$ 100.00	\$ 3,307.50	\$ 4,816.90	\$ 10,693.40	\$ 537.90

HOWARD COUNTY.

Oct. 23, 1899	Thomas Evans.....				\$ 4,760.11	\$ *247.70
Mar. 24, 1900	Charles N. Flagler.....					649.29
	Total.....				\$ 4,760.11	\$ 896.99

HUMBOLDT COUNTY.

May 9, 1900	Conklin Gay.....		\$ 4,471.55		\$ 4,471.55	\$ *227.77
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IDA COUNTY.

Dec. 14, 1900	Peter Rasmussen.....		\$ 3,200.00	\$ 313.40	\$ 3,513.40	\$ 175.67
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IOWA COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
Nov. 1, 1899	Annis White.....		\$ 869.35	\$ 1,813.36	\$ 2,682.71	\$ 134.14
Nov. 17, 1899	William Moerschel.....			18,478.37	18,478.37	923.92
Apr. 14, 1900	John Blythe, Sr.....	\$ 500.00			500.00	25.00
Sept. 4, 1900	Elizabeth Murboch.....			1,802.80	1,802.80	90.14
Nov. 15, 1900	Jacob Schenner.....			1,262.64	1,262.64	63.13
	Total.....	\$ 500.00	\$ 869.35	\$ 23,357.17	\$ 24,726.52	\$ 1,236.33

JACKSON COUNTY.

July 31, 1899	Louisa W. Edgerton.....		\$ 15.25		\$ 15.25	\$.76
Sept. 29, 1899	Alice McCabe.....		1,275.00	\$ 906.24	2,181.24	109.06
Oct. 9, 1900	Charles F. Stein.....		8,400.00	9,280.04	17,680.04	884.00
Nov. 26, 1900	Moses Collipriest.....					15.00
	Total.....		\$ 9,690.25	\$ 10,186.28	\$ 19,876.53	\$ 1,008.82

JASPER COUNTY.

July 5, 1899	Sarah H. Webster.....		\$ 1,200.00	\$ 7,692.20	\$ 8,892.20	\$ 444.61
Aug. 9, 1899	Isabelle I. Exline.....		3,400.00		3,400.00	173.00
Oct. 21, 1899	Kate Moran.....		1,633.87	1,533.66	3,167.53	158.38
Nov. 1, 1899	John McKittrick.....		4,105.90		4,105.90	205.30
April 12, 1900	Jacob Trevis.....			3,021.84	3,021.84	151.10
April 18, 1900	Almarine Hollen.....		5,800.11	436.89	6,237.00	311.85
April 30, 1900	Almarine Hollen.....		5.80		5.80	*5.01
May 15, 1900	James Harrison.....					84.61
Sept. 27, 1900	James Parker.....					244.20
	Total.....		\$ 16,205.68	\$ 12,684.50	\$ 28,890.27	\$ 1,779.02

*Includes Interest.

JEFFERSON COUNTY.

June 6, 1900	E. E. Blomgren.....			\$ 1,358.10	1,358.10	97.91
July 23, 1900	E. E. Blomgren.....			75.00	75.00	3.75
	Total.....			\$ 1,433.10	\$ 1,433.10	\$ 71.66

JOHNSON COUNTY.

Nov. 24, 1899	Maria D. Heinhold.....		\$ 950.00	\$ 2,462.42	\$ 3,410.42	\$ 170.52
Dec. 7, 1899	Agnes Grissel.....			258.20	258.20	12.91
Dec. 9, 1899	Maria D. Heinhold.....					†.53
Dec. 15, 1899	Robert Lyon.....			2,270.50	2,270.50	*115.47
Dec. 19, 1899	Agnes Grissel.....					†2.23
Jan. 19, 1900	James Leghorn.....	\$ 12,874.80			12,874.80	643.74
Feb. 19, 1900	W. W. Payne.....				150.84	7.54
March 3, 1900	W. W. Payne.....				1,000.00	50.00
Mar. 17, 1900	Sarah F. Ransom.....		1,000.00		1,000.00	50.00
Mar. 27, 1900	Sarah F. Ransom.....					†12.48
May 11, 1900	Timothy Barry.....					150.15
Nov. 23, 1900	Sarah E. Seymour.....	500.00			500.00	25.00
Dec. 5, 1900	Sarah E. Seymour.....					†.38
	Total.....	\$ 14,374.80	\$ 950.00	\$ 4,980.12	\$ 21,464.76	\$ 1,240.95

*Includes interest. †Interest.

JONES COUNTY.

Dec. 23, 1899	George Snowden.....			\$ 4,404.97	\$ 4,404.97	\$ 220.25
Feb. 14, 1900	George W. Lovell.....		\$ 132,051.50	187,948.50	320,000.00	16,000.00

JONES COUNTY—CONTINUED.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
Feb. 15, 1900	Joseph B. Smalley			\$ 1,958.20	\$ 1,958.20	\$ 97.91
Feb. 15, 1900	Angeline Williams			925.00	925.00	46.25
Feb. 21, 1900	Angeline Williams			1,050.00	1,050.00	52.50
April 4, 1900	Angeline Williams			452.80	452.80	22.64
April 13, 1900	Levi G. Hildreth		\$ 13,500.00	4,441.60	17,941.60	897.08
April 19, 1900	George Stuhler	\$ 500.00			500.00	*25.35
Dec. 6, 1900	Peter Strong					660.08
	Total	\$ 500.00	\$ 145,551.50	\$ 201,181.07	\$ 347,232.57	\$ 18,022.06

*Includes interest.

KEOKUK COUNTY.

Jan. 6, 1900	Charles Macaulay		\$ 5,676.00		\$ 5,676.00	\$ 283.80
Jan. 19, 1900	Charles Macaulay					†12.88
Oct. 25, 1900	Mary Evans					76.80
Dec. 5, 1900	Fred Weiland		2,472.00	\$ 1,180.25	3,652.25	*197.94
	Total		\$ 8,148.00	\$ 1,180.25	\$ 9,328.25	\$ 571.42

*Includes interest. †Interest.

LLE COUNTY.

Sept. 15, 1899	Abbie H. Sawyer		\$ 1,175.00	\$ 3,413.60	\$ 4,588.60	\$ 229.43
Nov. 10, 1899	George Fullenkamp		3,645.00	2,684.80	6,329.80	316.41
Mar. 7, 1900	John C. Weaver			14,831.72	14,831.72	741.58
April 28, 1900	James J. Brown					58.88
May 2, 1900	Sarah McCullough		1,535.00	763.29	2,298.29	114.91
May 5, 1900	George F. Kiel		700.00	6,459.95	7,159.95	358.00
May 7, 1900	Thomas McKee					2,171.29
May 8, 1900	Sarah McCullough					†77
May 12, 1900	Carrie J. Fairbanks					234.20
May 15, 1900	Sarah McCullough			158.80	158.80	7.94
May 23, 1900	Charles Eichhorn		3,121.75	475.02	3,596.77	179.84
June 6, 1900	Charles Eichhorn					†3.31
June 23, 1900	Louisa Lachmann		3,255.00	52.48	3,307.48	165.38
Sept. 12, 1900	James Orth	\$ 6,722.10			6,722.10	336.10
Sept. 17, 1900	James Orth					†43.85
Sept. 22, 1900	Mary Hill			5,805.44	5,805.44	290.27
Sept. 27, 1900	Mary Hill			1,000.00	1,000.00	50.00
	Total	\$ 6,722.10	\$ 13,431.75	\$ 33,645.10	\$ 55,789.05	\$ 5,302.16

†Interest.

LINN COUNTY.

Oct. 27, 1899	James Marshall					\$ 128.48
Dec. 4, 1899	Philip Hess		\$ 1,306.90		\$ 1,306.90	65.35
Dec. 4, 1899	Catharine Hess		269.20		269.20	13.45
Dec. 19, 1899	Philip Hess					†1.10
Dec. 19, 1899	Catharine Hess					†1.00
Jan. 11, 1900	Joseph S. Butler	\$ 3,300.00			3,300.00	165.00
Jan. 19, 1900	Ella Barringer		1,970.00		1,970.00	98.50
Jan. 31, 1900	Charles J. Blockert			441.29	441.29	*25.00
Mar. 10, 1900	Mary A. Harrison		700.00	1,311.80	2,011.80	100.59
June 22, 1900	John A. Bettis	200.00			200.00	10.00
Aug. 31, 1900	Caroline A. Rice		1,173.60		1,173.60	*60.37
Sept. 6, 1900	Sarah E. Thompson					115.40
Nov. 14, 1900	Eleanor Barrett					665.00
Nov. 30, 1900	C. C. Hinkley		2,734.85		2,734.85	*137.65
Dec. 1, 1900	Sarah A. Bowdish					224.25
Dec. 6, 1900	Katharine Splichal			1,109.71	1,109.71	55.48
Dec. 7, 1900	C. C. Hinkley		102.60		102.60	5.13
Dec. 13, 1900	F. A. McConahy			941.44	941.44	*18.17
Dec. 17, 1900	Sarah A. Bowdish					†3.68

LINN COUNTY—CONTINUED.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
Dec. 18, 1900	Caroline A. Rice		1,946.99		1,946.99	*102.58
Jan. 2, 1901	James Leghorn				6,315.52	315.72
	Total	\$ 3,500.00	\$ 14,689.29	\$ 3,904.24	\$ 28,309.05	\$ 2,341.96

*Includes interest. †Interest.

LOUISA COUNTY.

Sept. 9, 1899	Robert Marshall		\$ 6,173.78		\$ 6,173.78	\$ *312.88
Nov. 18, 1899	Robert Marshall			\$ 1,802.08	\$ 1,802.08	\$ 90.15
July 5, 1900	Jane Ferguson		500.00	1,555.61	2,055.61	*103.28
Aug. 3, 1900	George Sultzberger		2,600.00	20.00	2,620.00	131.30
Aug. 16, 1900	George Sultzberger			1,000.00	1,000.00	50.00
Sept. 6, 1900	George Sultzberger					†16.75
Sept. 15, 1900	C. H. Jamison		4,293.07		4,293.07	*255.28
Oct. 12, 1900	Amanda J. Coulter		1,374.50	1,937.29	3,311.79	*167.80
Oct. 23, 1900	Amanda J. Coulter			17.80	17.80	†8.80
Dec. 29, 1900	Minerva Wolf		1,000.00	2,093.04	3,093.04	*155.68
Jan. 2, 1901	J. D. Clement		1,680.00	2,008.21	3,688.21	184.41
	Total		\$ 17,621.35	\$ 10,440.93	\$ 28,062.28	\$ 1,468.42

*Includes interest. †Interest.

LYON COUNTY.

Aug. 17, 1899	Elizabeth A. Gammell			\$ 1,224.00	\$ 1,224.00	\$ 61.20
July 14, 1900	Asa G. Van Blarcom			4,427.18	4,427.18	221.35
July 23, 1900	Asa G. Van Blarcom					†8.84
	Total			\$ 5,651.18	\$ 5,651.18	\$ 291.39

†Interest.

MADISON COUNTY.

Dec. 20, 1899	Ida May Hazen		\$ 650.00	\$ 1,513.10	\$ 2,163.10	\$ 108.15
June 27, 1900	Charles Christenson		1,420.00	408.00	1,828.00	91.40
June 27, 1900	A. M. Frederickson		1,910.00	180.00	2,090.00	104.50
July 9, 1900	Charles Christenson			794.60	794.60	39.73
	Total		\$ 3,980.00	\$ 2,895.70	\$ 6,875.70	\$ 343.78

MAHASKA COUNTY.

Aug. 21, 1899	John Scott		\$ 3,941.52		\$ 3,941.52	\$ 197.08
Nov. 14, 1899	Levi Stewart		6,765.80		6,765.80	338.39
Dec. 21, 1899	George C. Morgan		233.33		233.33	11.66
Dec. 22, 1899	Thomas Thompson			5,769.58	5,769.58	288.47
April 11, 1900	Isabelle Higgins		1,600.00	389.17	1,989.17	99.46
June 11, 1900	Isabelle Higgins			1,000.00	1,000.00	*50.89
June 20, 1900	Rebecca H. Roberts			1,600.00	1,600.00	80.00
July 21, 1900	H. W. McNeill		52,105.00		52,105.00	2,605.25
July 24, 1900	Matilda A. Lyon			175.00	175.00	8.75
July 24, 1900	Nancy Hull		1,200.00	2,716.87	3,916.87	195.84
	Total		\$ 13,740.65	\$ 63,755.62	\$ 77,496.27	\$ 3,875.79

MARION COUNTY.

Nov. 21, 1899	R. Q. Spence		\$ 792.50		\$ 792.50	\$ *42.30
July 16, 1900	Samuel Myers			\$ 704.00	\$ 704.00	35.20
Dec. 20, 1900	Jan Akkerman			13,424.00	13,424.00	671.20
Dec. 22, 1900	Jan Akkerman					†118.69
	Total		\$ 792.50	\$ 14,128.00	\$ 14,920.50	\$ 867.39

*Includes interest. †Interest.

MARSHALL COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
Oct. 18, 1899	George W. Anderson		\$ 900.00	\$ 935.00	\$ 1,835.00	\$ 91.75
Dec. 9, 1899	R. E. Bloomfield		2,762.40		2,762.40	138.12
Dec. 14, 1899	R. E. Bloomfield					13.28
Jan. 11, 1900	George W. Anderson			52.00	52.00	2.60
Nov. 28, 1900	Patrick McCarthy			2,471.24	2,471.24	*123.72
	Total		\$ 3,662.40	\$ 3,458.24	\$ 7,120.64	\$ 359.47

*Includes interest. †Interest.

MILLS COUNTY.

April 11, 1900	Mary Ann Mathers			\$ 4,751.16	\$ 4,751.16	\$ 237.55
Dec. 29, 1900	Nicholas Gerards		\$ 1,800.00	5,081.88	6,881.88	*396.23
	Total		\$ 1,800.00	\$ 9,833.04	\$ 11,633.04	\$ 633.78

*Includes interest.

MITCHELL COUNTY.

Nov. 13, 1899	Betsey Nelson		\$ 356.09		\$ 356.09	\$ 17.80
Feb. 16, 1900	M. D. Cutler		8,000.00		8,000.00	400.00
	Total		\$ 8,356.09		\$ 8,356.09	\$ 417.80

MONTGOMERY COUNTY.

March 6, 1900	Evan M. Evans	\$ 200.00	\$ 425.00	\$ 75.00	\$ 700.00	\$ 35.00
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MUSCATINE COUNTY.

July 3, 1899	Samuel Satterthwait	\$ 3,500.00			\$ 3,500.00	\$ 1.75
July 21, 1899	Jacob Van Doren		\$ 5,300.00	\$ 505.58	\$ 5,805.58	290.28
Sept. 21, 1899	Joseph Frank		1,847.52		1,847.52	92.37
Jan. 25, 1900	William M. Baird	300.00			300.00	15.00
Jan. 29, 1900	Abijah M. Winn		13,000.00	2,358.68	15,358.68	767.94
Feb. 16, 1900	Abijah M. Winn			8.45	8.45	.43
Mch. 3, 1900	D. P. Johnson	4,550.00			4,550.00	227.50
Mch. 21, 1900	Jacob Van Doren		1,000.00		1,000.00	50.00
April 4, 1900	Hannah Schofield		1,800.00		1,800.00	90.00
April 5, 1900	D. P. Johnson	1,450.00			1,450.00	72.50
April 10, 1900	Thomas F. Wiles		2,500.00	684.74	3,184.74	159.24
May 8, 1900	D. P. Johnson	1,500.00			1,500.00	75.00
July 10, 1900	Isaac Epperly		18,145.00	34,645.59	52,790.59	2,639.52
July 16, 1900	Margery Busbee		6,400.00		6,400.00	320.00
July 16, 1900	Isaac Epperly			2,354.20	2,354.20	117.71
July 16, 1900	James M. Jamieson		6,986.62		6,986.62	349.33
Sept. 12, 1900	Barbara Schneider			5,071.88	5,071.88	253.60
Oct. 19, 1900	Commodore Chambers		2,093.98		2,093.98	104.69
Oct. 22, 1900	Commodore Chambers					†1.33
Nov. 13, 1900	Edward Maysenholder					94.20
Dec. 14, 1900	Cornelius Kelly					396.57
Dec. 25, 1900	Cornelius Kelly			1,020.00	1,020.00	51.00
Dec. 29, 1900	Robert Booth					580.89
	Total	\$ 11,300.00	\$ 59,073.12	\$ 46,649.12	\$ 117,022.24	\$ 6,924.10

†Interest.

O'BRIEN COUNTY.

Aug. 1, 1899	George E. Baker			\$ 1,265.00	\$ 1,265.00	\$ 63.25
Dec. 26, 1900	Andrew Redford		\$ 13,600.00	3,143.62	16,743.62	837.18
Dec. 31, 1900	Thos. B. S. Gibson		7,193.70		7,193.70	360.00
	Total		\$ 20,793.70	\$ 4,408.62	\$ 25,202.32	\$ 1,260.43

PAGE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
Mar. 22, 1900	Moses Kreps				\$ 2,644.61	\$ 132.23
April 4, 1900	Elias Bergstrom		\$ 2,000.00	\$ 1,891.50	3,891.50	194.57
	Total		\$ 2,000.00	\$ 1,891.50	\$ 6,536.11	\$ 326.80

PALO ALTO COUNTY.

June 21, 1900	Eliza Garner			\$ 1,913.69	\$ 1,913.69	*98.55
July 2, 1900	James Kerr					85.00
Aug. 9, 1900	Patrick Brennan					77.27
	Total			\$ 1,913.69	\$ 1,913.69	\$ 260.82

*Includes interest.

PLYMOUTH COUNTY.

Sept. 5, 1899	Bernard Post					\$ 384.47
Nov. 10, 1899	Winnie E. Wood		\$ 1,800.00	150.00	1,950.00	97.50
	Total		\$ 1,800.00	150.00	\$ 1,950.00	\$ 481.97

POLK COUNTY.

Dec. 7, 1899	E. C. Smith		\$ 660.83		\$ 660.83	\$ 33.04
Dec. 30, 1899	E. C. Smith					†1.90
Jan. 19, 1900	William H. Gilcrest			\$ 145,486.50	145,486.50	7,274.33
Feb. 7, 1900	William H. Gilcrest			1,000.00	1,000.00	50.22
Mar. 6, 1900	W. V. Williams		7,944.35		7,944.35	*417.59
Mar. 10, 1900	W. V. Williams		1,000.00		1,000.00	52.59
Mar. 24, 1900	John M. Day			8,827.68	8,827.68	441.37
May 29, 1900	Thomas Saddler					81.28
May 29, 1900	Myra A. Reed					35.86
June 14, 1900	John Rummel		8,000.00	499.44	8,499.44	424.97
June 23, 1900	John M. Day			1,426.08	1,426.08	71.30
Aug. 9, 1900	Adam Howell	\$ 1,600.00			1,600.00	80.00
Sept. 21, 1900	Sarah Proctor		8,125.00	1,476.92	9,601.92	480.10
Oct. 4, 1900	John M. Day					84.81
Oct. 5, 1900	Mary J. T. Smith		3,700.00	185.37	3,885.37	194.27
Dec. 7, 1900	W. B. Bentley		27,280.00		27,280.00	1,304.00
	Total	\$ 28,880.00	\$ 29,430.18	\$ 158,901.99	\$ 216,212.17	\$ 11,087.63

†Interest. *Includes interest.

POTTAWATTAMIE COUNTY.

July 1, 1899	Joel Eaton		\$ 400.00		\$ 400.00	\$ 20.00
Sept. 26, 1899	C. H. Brown		2,022.50		2,022.50	101.12
Jan. 25, 1900	Solomon Mayer			\$ 4,617.71	4,617.71	230.88
Feb. 2, 1900	Iosiah Danforth		26,390.00	6,492.80	32,882.80	1,644.14
Feb. 13, 1900	Daniel Elcher		5,500.00	7,981.18	13,481.18	674.05
Feb. 17, 1900	Solomon Mayer					†14.99
Mar. 1, 1900	Jennie L. Keniston		4,790.75		4,790.75	*281.66
April 20, 1900	Sarah J. Ballard	\$ 1,000.00			1,000.00	50.00
Oct. 27, 1900	S. D. Megeath			3,909.20	3,909.20	195.46
	Total	\$ 1,000.00	\$ 39,103.25	\$ 23,000.89	\$ 63,104.14	\$ 3,212.30

*Includes interest. †Interest.

POWESHIEK COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
Dec. 25, 1900	C. F. Schone.					\$ 477.75
Dec. 25, 1900	C. A. Finnigan.					65.16
Dec. 25, 1900	James Meehan.					59.03
Jan. 2, 1901	C. F. Schone.					18.52
	Total.					\$ 641.36

† Interest.

RINGGOLD COUNTY.

Nov. 21, 1899	Mary A. Day.		\$ 2,870.00		\$ 2,870.00	\$ 143.50
Nov. 25, 1899	Mary A. Day.					1.06
Mar. 13, 1900	Louis Weiss.		9,088.00	\$ 256.61	9,344.61	502.76
	Total.		\$ 11,958.00	\$ 256.61	\$ 12,214.61	\$ 647.22

† Interest.

SAC COUNTY.

July 14, 1899	Ferdinand A. Rabe.		\$ 3,003.40		\$ 3,003.40	\$ 153.50
Sept. 14, 1900	Christian Uhde.					142.57
Oct. 11, 1900	Artha Linda Rowley.		968.40		968.40	45.42
	Total.		\$ 3,971.80		\$ 3,971.80	\$ 341.49

* Includes interest.

SCOTT COUNTY.

Aug. 7, 1899	Henning Haller		\$ 8,517.61	\$ 8,517.61	\$ 425.88	
Nov. 20, 1899	Hugo V. Freyburg		19,436.94	600.00	97.85	
Dec. 30, 1899	Claus F. Schroeder		600.00	30.00		
Dec. 30, 1899	M. H. Mand-ville		7,008.61	7,008.61	350.43	
Jan. 23, 1900	Ann W. Curtis			349.00	17.45	
Jan. 25, 1900	Ann W. Curtis		7.40	7.40	.37	
Feb. 26, 1900	Sarah L. Krum		1,917.02	1,917.02	95.00	
Mar. 1, 1900	Sarah L. Krum		1,000.00	1,000.00	50.00	
Mar. 8, 1900	Catharine E. Lindsay		1,000.00	1,000.00	50.00	
Mar. 9, 1900	George P. McClelland		9,375.00	28,102.08	1,873.90	
April 3, 1900	Chris Teering	\$ 1,900.00		1,900.00	95.00	
April 13, 1900	Paul Wiese			5,840.00		
April 26, 1900	Friedrich Bartsch		5,023.04	5,023.04	251.15	
May 23, 1900	Claus Karstene	2,835.40		2,835.40	141.77	
May 31, 1900	Mary A. Etherington				85.55	
July 21, 1900	William Stevens Perry		11,000.00	11,000.00	\$501.82	
July 21, 1900	Sarah Woods Perry		671.80	671.80	\$27.65	
Aug. 4, 1900	Lowe P. Cook			9,180.97	459.35	
Sept. 13, 1900	Paul Wiese		1,000.00	1,000.00	50.00	
Oct. 23, 1900	Mary Westphal	1,100.00	3,335.38	3,035.38	166.72	
Oct. 30, 1900	Louisa Balschmitter				88.40	
Nov. 3, 1900	Edward Schlegel		7,500.00	62,260.50	3,488.02	
Nov. 17, 1900	Charles Priester		5,700.00	14,867.40	743.75	
Nov. 20, 1900	Edward Schlegel			923.70	46.18	
Nov. 22, 1900	Charles Priester		861.00	861.00	42.28	
Nov. 27, 1900	Eva J. Voormans				207.50	
Dec. 1, 1900	August Steffen	\$ 1,000.00		1,000.00	50.00	
Dec. 13, 1900	Hans Schluter		1,258.19	1,258.19	62.00	
Dec. 18, 1900	Hans Schluter				15.54	
Dec. 20, 1900	Ahner Davison	2,000.00		2,000.00	100.00	
	Total.	\$ 7,735.40	\$ 28,200.32	\$159,168.75	\$204,640.44	\$ 16,621.95

* Includes interest.

SHELBY COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
Oct. 11, 1900	Adelia F. Cosgrove					\$ 263.56

SIOUX COUNTY.

Jan. 22, 1900	Jan. Jan Monn.		\$ 3,200.00	\$ 1,309.64	\$ 4,509.64	\$ 225.48
Jan. 26, 1900	Jan. Jan Monn.					113.90
	Total.					\$ 239.38

† Interest.

STORY COUNTY.

Mar. 31, 1900	Christina Birkeland				\$ 114.00	\$ 5.70
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TAMA COUNTY.

May 25, 1900	Elizabeth C. Grubbs		\$ 900.00	\$ 1,442.34	\$ 2,342.34	\$ 117.12
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VAN BUREN COUNTY.

Sept. 28, 1899	Mary Ann McVity		\$ 2,217.00		\$ 2,217.00	\$ 110.85
Sept. 21, 1900	A. B. Downs.					60.80
	Total.					\$ 171.65

WAPELLO COUNTY.

Jan. 4, 1900	Angela Parks.		\$ 600.00		\$ 600.00	\$ 30.00
April 20, 1900	Christopher Lazenby				7,536.06	376.80
May 17, 1900	Alvin Lewis			\$ 12,800.00	12,800.00	640.00
May 21, 1900	Alvin Lewis			300.00	300.00	15.00
May 24, 1900	Christopher Lazenby				1,000.00	50.00
June 21, 1900	John Kreckle.					153.35
	Total.		\$ 600.00	\$ 13,100.00	\$ 22,236.06	\$ 1,265.15

WARREN COUNTY.

Sept. 27, 1899	Andrew McCartney		\$ 11,776.00		\$ 11,776.00	\$ 652.80
Oct. 25, 1899	Andrew McCartney			\$ 6,678.28	6,678.28	\$402.10
Oct. 5, 1900	Sarah Coltrane				1,678.85	83.92
Oct. 18, 1900	T. M. Henderson			3,702.00	3,702.00	221.02
Oct. 26, 1900	Sarah Coltrane				85.00	1.30
	Total.		\$ 14,478.60	\$ 6,696.28	\$ 23,854.73	\$ 1,361.21

* Includes interest. † Interest.

WASHINGTON COUNTY.

Feb. 19, 1900	Mrs. L. W. Thompson ..		\$ 3,702.61	\$ 3,702.61	\$ 185.13
April 14, 1900	Thomas Maxwell	\$ 4,000.00		4,000.00	200.00
April 26, 1900	Thomas Maxwell				137.80
Jan. 4, 1901	S. P. Coe				126.95
	Total	\$ 4,000.00	\$ 3,702.61	\$ 2,202.61	\$ 549.31

† Interest.

WAYNE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
Sept. 20, 1899	Lucinda J. Smith.....			\$ 1,664.20	\$ 1,664.20	\$ 83.21
May 1, 1900	S. L. Vest.....					147.25
Aug. 18, 1900	James Head.....	\$ 1,100.00		1,153.79	2,253.79	112.68
Aug. 29, 1900	James Head.....					† 31
Sept. 6, 1900	James McNiday.....					115.84
	Total.....	\$ 1,100.00		\$ 2,817.99	\$ 3,917.99	\$ 460.29

†Interest.

WEBSTER COUNTY.

July 22, 1899	Jane Hedien.....				\$ 6,037.74	\$ 301.88
Aug. 7, 1899	Charles O. Nelson.....		\$ 250.00	\$ 1,051.51	1,301.51	65.08
Sept. 29, 1899	Margaret G. Donovan.....	\$ 1,500.00			1,500.00	75.00
Dec. 21, 1899	N. H. Hilton.....		1,000.00		1,000.00	50.00
Feb. 20, 1900	Peter Nielson.....		450.00	804.80	1,254.80	62.74
Mar. 3, 1900	Orville Midlam.....	1,000.00			1,000.00	50.00
Mar. 16, 1900	Orville Midlam.....	1,500.00			1,500.00	*91.94
Mar. 21, 1900	Peter Nielson.....			1,000.00	1,000.00	*66.58
July 24, 1900	John M. McNulty.....			9,762.70	9,762.70	488.13
Sept. 7, 1900	Mary and Harvey Smith.....					103.41
Dec. 18, 1900	Margaret Cheyney.....		2,900.00	65.97	2,965.97	148.30
	Total.....	\$ 4,000.00	\$ 4,600.00	\$ 12,684.98	\$ 27,322.72	\$ 1,503.06

*Includes interest.

WINNEBAGO COUNTY.

Sept. 15, 1900	Celia Oleson.....					\$ 380.21
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WINNESHIEK COUNTY.

Aug. 28, 1899	Andrew Ellestad.....		\$ 616.14		\$ 616.14	\$ 32.31
Sept. 18, 1899	Hanna Nortemann.....		100.00		100.00	5.00
Mar. 31, 1900	Eliza M. Wheelock.....		1,000.00	\$ 449.90	1,449.90	72.50
April 5, 1900	John Fisher.....		1,800.00	29,831.60	31,631.60	1,581.58
April 14, 1900	Eliza M. Wheelock.....		1,000.00		1,000.00	50.00
May 8, 1900	John Fisher.....			2,883.50	2,883.50	144.17
Aug. 3, 1900	Henry C. Bulis.....	\$ 500.00			500.00	25.00
Aug. 9, 1900	Jesse B. Shaw.....	600.00			600.00	*33.31
Sept. 8, 1900	Anne J. Flintegaarden.....			1,831.49	1,831.49	91.57
Oct. 1, 1900	Charles Duffy.....					*130.63
Oct. 5, 1900	Jesse B. Shaw.....					† 2.80
Oct. 5, 1900	Andrew Anderson.....					*81.70
Oct. 8, 1900	Lewis Gilbertson.....		3,500.00		3,500.00	175.00
	Total.....	\$ 1,100.00	\$ 8,046.14	\$ 34,996.49	\$ 44,142.63	\$ 2,425.57

*Includes interest. †Interest.

WOODBURY COUNTY.

July 5, 1899	Romulus H. Grim.....		\$ 10,306.82		\$ 10,306.82	\$ 515.34
Jan. 29, 1900	Richard C. Rice.....	\$ 250.00			250.00	12.50
July 7, 1900	Thomas Fox.....		1,184.90		1,184.90	59.25
	Total.....	\$ 250.00	\$ 11,491.71		\$ 11,741.72	\$ 587.09

WRIGHT COUNTY.

May 15, 1900	James F. Donohue.....					\$ 683.00
Nov. 1, 1900	Serene Quinsland.....		\$ 750.00	\$ 2,481.83	\$ 3,231.83	*177.85
Nov. 22, 1900	Serene Quinsland.....					† 4.46
	Total.....		\$ 750.00	\$ 2,481.83	\$ 3,231.83	\$ 865.31

Table No. 153—Showing receipts of Collateral Inheritance Tax by counties.

Collected by G. S. Gilbertson, Treasurer of State, up to June 30, 1901.

ALLAMAKEE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
Jan. 31, 1901	Peter Moeri.....			\$ 490.40	\$ 490.40	\$ *25.07

*Includes interest.

BENTON COUNTY.

June 22, 1901	Mrs. E. B. Spencer.....		\$ 15,465.00	\$ 15,371.53	\$ 30,836.53	\$ 1,541.82
May 1, 1901	Rebecca Cozad.....		4,800.00	612.15	5,412.15	*273.28
May 22, 1901	Mrs. E. B. Spencer.....					*179.41
	Total.....		\$ 20,265.00	\$ 15,983.68	\$ 36,248.68	\$ 1,994.51

*Includes interest.

BLACK HAWK COUNTY.

Jan. 9, 1901	John Garfoot.....				\$ 246.22	\$ 12.31
Feb. 18, 1901	John O'Keefe.....	\$ 800.00			800.00	40.00
Mar. 21, 1901	Job J. Budd.....	200.00			200.00	10.00
	Total.....	\$ 1,000.00			\$ 1,246.22	\$ 62.31

BOONE COUNTY.

May 31, 1901	Albert Samson.....		\$ 800.00		\$ 800.00	\$ *48.36
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*Includes interest.

BREMER COUNTY.

Jan. 12, 1901	George Watts.....		\$ 911.25		\$ 911.25	\$ 45.56
Jan. 29, 1901	Robert Watts.....		1,200.00		1,200.00	60.00
Mar. 22, 1901	Joseph Dimbric.....					43.94
	Total.....		\$ 2,111.25		\$ 2,111.25	\$ 149.50

BUCHANAN COUNTY.

Jan. 16, 1901	Jacob H. Stoneman.....					\$ 37.50
April 19, 1901	David C. Neidigh.....		\$ 3,000.00	\$ 5,459.79	\$ 8,499.79	\$ *427.86
	Total.....		\$ 3,000.00	\$ 5,499.79	\$ 8,499.79	\$ 465.36

*Includes interest.

BUTLER COUNTY.

May 3, 1901	Romelia Maria Burnham.....	\$ 500.00			\$ 500.00	\$ 25.00
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CEDAR COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
June 7, 1901	Levi Herr.....		\$ 9,177.14		\$ 9,177.14	\$ 458.85

CERRO GORDO COUNTY.

Jan. 8, 1901	Robt. Fleming.....		\$ 1,206.72		\$ 1,206.72	\$ 60.34
Jan. 14, 1901	Robt. Fleming.....					72.20
April 3, 1901	George H. Dickerman.....		9,600.00		9,600.00	480.00
April 17, 1901	Fred Fish.....		1,491.45		1,491.45	*76.57
	Total.....		\$ 12,298.17		\$ 12,298.17	\$ 610.15

* Includes interest. † Interest.

CHICKASAW COUNTY.

Jan. 18, 1901	John Casey.....		\$ 4,700.00		\$ 4,700.00	\$ 235.00
Mar. 7, 1901	Joseph Schumanski.....				5,821.07	291.05
Mar. 25, 1901	Elizabeth Nehl.....		1,065.00	\$ 1,578.74	2,643.74	132.18
April 2, 1901	John Clarken.....		2,724.02		2,724.02	136.23
	Total.....		\$ 8,480.02	\$ 1,578.74	\$ 15,888.83	\$ 794.46

CLARKE COUNTY.

May 22, 1901	Reuben Mills.....		\$ 4,800.00	\$ 9,137.73	\$ 13,937.73	\$ *708.85
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* Includes interest.

CLAYTON COUNTY.

Mar. 15, 1901	Bridget Lane.....	\$ 700.00			\$ 700.00	\$ 35.00
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CLINTON COUNTY.

Jan. 11, 1901	John Garton.....					\$ 50.00
Feb. 16, 1901	John Garton.....				\$ 1,773.50	88.67
Mar. 4, 1901	W. J. McLaughlin.....	\$ 10,213.20			10,213.20	*513.69
May 24, 1901	T. F. Burke.....				11,149.52	557.47
May 27, 1901	Martin Ingwersen.....		\$ 1,450.00	7,626.65	9,076.65	453.83
June 11, 1901	Francis G. Boyd.....	859.00			859.00	42.95
	Total.....	\$ 11,072.20	\$ 1,450.00	\$ 9,400.15	\$ 23,071.87	\$ 1,706.61

* Includes interest.

CRAWFORD COUNTY.

Mar. 25, 1901	Levi Rowland.....		27,155.83		\$ 27,155.83	\$ *1,357.80
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‡ Real estate in Lyon, Iowa, Jasper, Sioux and Pottawattamie counties.

DAVIS COUNTY.

Feb. 28, 1901	Joseph H. Ford, Sr.....					\$ *199.05
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* Includes interest.

DELAWARE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
Jan. 19, 1901	Davis Grange.....			\$ 1,123.56	\$ 1,123.56	\$ 56.17
April 1, 1901	William H. Flynn.....		\$ 4,200.00	14.67	4,214.67	210.73
April 13, 1901	W. H. Graves.....	\$ 500.00			500.00	*29.42
April 20, 1901	Mary T. Minkler.....	105.00			105.00	5.25
April 22, 1901	Mary Glitcher.....		800.00	1,096.87	1,896.87	*101.78
June 1, 1901	Michael Crotty.....		3,600.00		3,600.00	450.00
	Total.....	\$ 605.00	\$ 8,600.00	\$ 7,635.10	\$ 16,840.10	\$ 853.35

* Includes interest.

DES MOINES COUNTY.

Jan. 9, 1901	C. W. Grasshoff.....		\$ 435.00	\$ 1,768.09	\$ 2,203.09	\$ 110.15
Jan. 17, 1901	C. W. Grasshoff.....					72.14
Feb. 8, 1901	Richard Spencer.....	\$ 1,000.00			1,000.00	*62.20
Mar. 1, 1901	R. C. Crawford.....		8,589.37	3,449.08	12,038.45	*608.74
Mar. 16, 1901	Martha H. A. Nealley.....				18,841.24	*970.50
June 12, 1901	T. W. C. Jaggar.....			3,084.55	3,084.55	154.23
	Total.....	\$ 1,000.00	\$ 9,024.37	\$ 8,301.72	\$ 37,167.33	\$ 1,907.96

† Interest. * Includes interest.

DUBUQUE COUNTY.

Jan. 8, 1901	L. R. Brown.....					\$ 5,215.93
Jan. 8, 1901	Amanda Wilson.....			\$ 1,098.00	\$ 1,098.00	54.90
Jan. 16, 1901	Amanda Wilson.....			175.60	175.60	8.78
Jan. 25, 1901	William Halner.....	\$ 800.00			800.00	40.00
Feb. 14, 1901	Alois Frick.....	5.00			5.00	.25
Mar. 14, 1901	Kate Zigrang.....			1,218.18	1,218.18	61.53
Mar. 27, 1901	Magdalene Kuntz.....			2,969.29	2,969.29	148.46
April 6, 1901	Nicholas Moes.....			1,052.20	1,052.20	82.61
April 22, 1901	Catharine Garey.....		\$ 200.00		1,500.00	*81.00
	Total.....	\$ 805.00	\$ 200.00	\$ 8,413.27	\$ 9,418.27	\$ 5,693.46

* Includes interest.

FAYETTE COUNTY.

June 11, 1901	William Fox.....		\$ 800.00	\$ 2,298.84	\$ 3,098.84	\$ *156.9
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* Includes interest.

FLOYD COUNTY.

Feb. 21, 1901	Mary F. Pritchard.....	\$ 7,300.00			7,300.00	*399.73
Feb. 28, 1901	Mary E. Pritchard.....	400.00			400.00	*22.10
	Total.....	\$ 7,700.00			\$ 7,700.00	\$ 421.83

* Includes interest.

FREMONT COUNTY.

Feb. 8, 1901	G. S. McCaffree.....		\$ 3,232.23		\$ 3,232.23	\$ 161.61
April 10, 1901	Thomas M. Ewell.....			\$ 2,325.45	2,325.45	116.27
May 29, 1901	Riley Keeler.....		6,190.00	3,850.99	10,040.99	502.04
	Total.....		\$ 9,422.23	\$ 6,176.44	\$ 15,598.67	\$ 779.92

GREENE COUNTY.

May 18, 1901	Sarah A. McAtavey.....		\$ 1,600.00		\$ 1,600.00	\$ 80.00
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GRUNDY COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personality.	Total.	
Feb. 1, 1901	Luppo Goemann		\$ 1,600.00	506.64	2,106.64	\$ *126.63
* Includes interest.						

GUTHRIE COUNTY.

June 12, 1901	S. A. Boles	\$ 600.00			\$ 600.00	\$ 30.00
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HANCOCK COUNTY.

April 26, 1901	Gregory Reilley			\$ 1,363.73	\$ 1,363.73	\$ 68.21
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HENRY COUNTY.

Mar. 7, 1901	William Larew		\$ 1,155.00	214.66	\$ 1,369.66	\$ 68.48
April 10, 1901	Martha Howard Black		1,900.00	9,925.43	11,825.43	*607.88
May 22, 1901	Elizabeth Pope		1,455.80		1,455.80	*73.67
May 31, 1901	William G. Saunders		24,500.00	27,121.03	51,621.03	*2,615.47
June 5, 1901	Rebecca Deal				3,648.60	*222.00
	Total		\$ 29,010.80	\$ 37,261.12	\$ 69,920.52	\$ 3,587.50

HOWARD COUNTY.

May 3, 1901	Nicholas O'Brien			\$ 3,019.47	\$ 3,019.47	\$ 150.97
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HUMBOLDT COUNTY.

April 22, 1901	C. N. King		\$ 1,767.00	\$ 1,577.40	\$ 2,937.40	\$ *152.74
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IDA COUNTY.

Feb. 23, 1901	Frederick Sindt			\$ 1,393.41	\$ 1,393.41	\$ *80.30
* Includes interest.						

IOWA COUNTY.

Feb. 25, 1901	Joseph P. Butterfield		\$ 6,160.00		\$ 6,160.00	\$ 348.58
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JASPER COUNTY.

April 4, 1901	Nancy Russell		\$ 1,450.00	\$ 852.19	\$ 2,302.19	\$ 115.11
April 12, 1901	Margaret A. Moran		4,281.19		4,281.19	214.05
May 25, 1901	R. L. Johnston		5,050.60		5,050.60	*255.39
	Total		\$ 10,781.79	\$ 852.19	\$ 11,633.98	\$ 584.55

* Includes interest.

JOHNSON COUNTY.

Mar. 15, 1901	John C. Dietz		\$ 7,400.00	\$ 4,708.15	\$ 12,108.15	\$ 631.65
June 18, 1901	J. P. Sanxay		2,100.00		2,100.00	105.00
	Total		\$ 9,500.00	\$ 4,708.15	\$ 14,208.15	\$ 738.65

JONES COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personality.	Total.	
April 13, 1901	Thomas O. Hines		\$ 3,621.60		\$ 3,621.60	\$ 181.08
April 13, 1901	Edwin Mills			\$ 4,414.14	4,414.14	220.71
	Total		\$ 3,621.60	\$ 4,414.14	\$ 8,035.74	\$ 401.79

KEOKUK COUNTY.

April 1, 1901	David J. McMurray		\$ 3,300.00	\$ 584.50	\$ 3,884.50	\$ 194.23
May 11, 1901	Ralston H. Sanders				1,105.94	58.20
	Total		\$ 3,300.00	\$ 584.50	\$ 5,050.44	\$ 252.42

LEE COUNTY.

Mar. 28, 1901	Dorothea Barth		\$ 2,000.00		\$ 2,000.00	\$ 100.00
April 8, 1901	John Newell		325.00	\$ 5,883.11	6,208.11	*349.24
May 27, 1901	Alexander Waymack			1,290.49	1,290.49	*71.80
June 8, 1901	Emily R. Courtwright		5,000.00	8.62	5,008.62	250.43
June 24, 1901	William K. Johnson		1,800.00	45,644.28	47,444.28	2,372.21
	Total		\$ 9,125.00	\$ 52,835.50	\$ 62,960.50	\$ 3,143.68

* Includes interest.

LINN COUNTY.

June 28, 1901	Martha Sloan			\$ 1,737.91		\$ 86.89
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LOUISA COUNTY.

Jan. 29, 1901	James Hall		\$ 1,781.33	\$ 23.40	\$ 1,804.73	\$ 90.23
April 12, 1901	Mary A. Todd		1,656.02		1,656.02	*83.80
	Total		\$ 3,437.35	\$ 23.40	\$ 3,460.75	\$ 174.03

MARION COUNTY.

May 15, 1901	Levi Miller		\$ 196.63	\$ 1,821.10	\$ 2,017.73	*109.63
May 28, 1901	Rachel A. R. Rinehart			1,739.82	1,739.82	*87.19
	Total		\$ 196.63	\$ 3,560.92	\$ 3,757.55	\$ 196.82

* Includes interest.

MARSHALL COUNTY.

Jan. 31, 1901	Patrick McCarthy					\$ 5.72
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MONONA COUNTY.

May 16, 1901	Joseph Wilson		\$ 1,240.00	\$ 2,529.39	\$ 3,769.39	\$ *237.56
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* Includes interest.

MONTGOMERY COUNTY.

May 8, 1901	Evan M. Evans					\$ *9.05
May 23, 1901	Daniel E. Pritchard		\$ 4,945.62		\$ 4,945.62	*261.78
May 23, 1901	Ann Pritchard		400.00		400.00	*21.34
	Total		\$ 400.00	\$ 4,945.62	\$ 5,345.62	\$ 292.15

* Includes interest.

MUSCATINE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
May 14, 1901	Charles Schulte		\$ 6,224.00	\$ 8,709.00	\$ 14,933.00	\$ 746.65
May 17, 1901	Marx E. Block			2,866.27	2,866.27	143.31
May 23, 1901	Rhoda Smith			1,742.00	1,742.00	98.70
June 7, 1901	Joseph Satterthwaite			2,496.95	2,496.95	123.34
June 18, 1901	Geo. A. Mische	\$ 300.00			300.00	15.00
	Total	\$ 300.00	\$ 6,224.00	\$ 15,784.22	\$ 22,308.22	\$ 1,127.00

* Includes interest.

O'BRIEN COUNTY.

Jan. 18, 1901	Thomas. B. S. Gibson					\$ 175.12
	† Interest.					

PAGE COUNTY.

May 13, 1901	Harry Brown		\$ 7,200.00	\$ 93.38	\$ 7,293.38	\$ 366.20
May 26, 1901	Elizabeth Hayden		3,750.00	494.66	4,244.66	223.55
	Total		\$ 10,950.00	\$ 587.98	\$ 11,537.98	\$ 589.75

* Includes interest.

PALO ALTO COUNTY.

June 7, 1901	Mary M. Herrick			\$ 2,620.88	\$ 2,620.88	\$ 133.29
June 28, 1901	Jane Ann Daugherty		\$ 2,600.00	3,684.99	6,284.99	355.10
	Total		\$ 2,600.00	\$ 6,214.87	\$ 8,914.87	\$ 488.39

* Includes interest.

PLYMOUTH COUNTY.

June 15, 1901	Daniel Whitney		\$ 9,104.00	\$ 186.11	\$ 9,290.11	\$ 469.86
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* Includes interest.

POLK COUNTY.

Feb. 26, 1901	James L. Love					\$ 510.23
April 17, 1901	J. W. Crampton		\$ 37,972.63		\$ 37,972.63	\$ 2,048.86
May 25, 1901	G. B. Hammer	\$ 1,500.00			1,500.00	85.00
June 24, 1901	Grover Montgomery		2,691.66	494.41	3,186.07	166.20
	Total	\$ 1,500.00	\$ 40,664.29	\$ 494.41	\$ 42,658.70	\$ 2,810.29

* Includes interest.

POTTAWATTAMIE COUNTY.

April 23, 1901	Stephen Caldwell		\$ 90,353.00	\$ 22,551.92	\$ 112,904.92	\$ 5,645.25
May 18, 1901	W. G. Hallock		350.00		350.00	17.50
June 11, 1901	D. C. Bloomer		10,540.97		10,540.97	529.05
	Total		\$ 101,243.97	\$ 22,551.92	\$ 123,795.89	\$ 6,191.80

* Includes interest.

SCOTT COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
Jan. 16, 1901	Sarah Bossler		\$ 300.00	\$ 1,234.48	\$ 1,534.48	\$ 87.75
Jan. 18, 1901	Sarah Bossler					8.60
Feb. 13, 1901	William Morgan	\$ 4,300.00			4,300.00	215.00
Mar. 18, 1901	Christina Brandt		3,000.00	1,742.08	4,742.08	243.46
April 5, 1901	John Goldschmidt			6,548.60	6,548.60	327.43
April 8, 1901	Mathias Frahm		26,074.00		26,074.00	1,410.30
April 27, 1901	Margaretta Ott			7,782.79	7,782.79	389.14
May 29, 1901	Charles C. Leslie			1,500.00	1,500.00	75.00
May 29, 1901	Helen Leslie			142.50	142.50	7.13
	Total	\$ 30,374.00	\$ 11,082.70	\$ 11,167.66	\$ 52,624.45	\$ 2,763.81

* Includes interest.

SHELBY COUNTY.

Jan. 28, 1901	Milton Lynch		\$ 758.50		\$ 758.50	\$ 42.67
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* Includes interest.

TAMA COUNTY.

Feb. 21, 1901	Lurena Benson		\$ 1,533.00	\$ 23.50	\$ 1,556.50	\$ 77.83
Mar. 11, 1901	Lewis Matthews		300.00	2,308.35	2,608.35	146.94
April 30, 1901	Hannah J. Gallagher		3,401.78		3,401.78	170.09
	Total		\$ 5,234.78	\$ 2,331.85	\$ 7,566.63	\$ 394.86

† Interest.

TAYLOR COUNTY.

April 27, 1901	N. Bowen		\$ 2,350.00	\$ 48.25	\$ 2,398.25	\$ 125.95
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* Includes interest. † Interest.

VAN BUREN COUNTY.

May 28, 1901	W. A. Whitelow		\$ 1,350.00	\$ 784.96	\$ 2,134.96	\$ 108.53
June 22, 1901	John F. Saunders					1,281.52
	Total		\$ 1,350.00	\$ 784.96	\$ 2,134.96	\$ 1,390.05

* Includes interest.

WAPELLO COUNTY.

Jan. 12, 1901	Flora B. Graves		\$ 5,535.00	\$ 3,270.00	\$ 8,805.00	\$ 440.25
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WARREN COUNTY.

June 11, 1901	J. H. Mahon		\$ 1,500.00	\$ 464.09	\$ 1,964.09	\$ 101.10
June 13, 1901	W. H. Parsons			6,177.22	6,177.22	308.85
	Total		\$ 1,500.00	\$ 6,641.31	\$ 8,141.31	\$ 409.95

WASHINGTON COUNTY.

June 8, 1901	Jane A. Chilcote				\$ 24,823.11	\$ 1,241.30
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WAYNE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				Tax paid.
		Bequest.	Real estate.	Personalty.	Total.	
April 13, 1901	John Haney.....		\$ 3,000.00	\$ 52.55	\$ 3,052.55	\$ 152.43
June 21, 1901	G. W. Shelton.....				8,561.00	425.05
June 22, 1901	Josiah Davis.....		6,000.00	2,422.40	8,422.40	421.12
	Total		\$ 9,000.00	\$ 2,474.95	\$ 10,975.95	\$ 998.60

WINNESHIEK COUNTY.

Feb. 13, 1901	E. P. Lawrence.....		\$ 1,386.48		\$ 1,386.48	\$ 70.00
April 5, 1901	Solomon Shroyer.....					40.43
	Total.....		\$ 1,386.48		\$ 1,386.48	\$ 110.43

WOODBURY COUNTY.

Jan. 25, 1891	Richard C. Rice.....	\$ 500.00			\$ 500.00	\$ 25.00
Feb. 14, 1901	George Hill.....		\$ 1,404.13		1,404.13	\$ 80.20
	Total.....	\$ 500.00	\$ 1,404.13		\$ 1,904.13	\$ 105.20

* Includes interest.

WORTH COUNTY.

April 1, 1901	Maurice O'Connor.....					\$ 260.34
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WRIGHT COUNTY.

Feb. 19, 1901	James F. Donahoe.....					\$ 56.47
Mar. 23, 1901	Rowland Todd.....	\$ 150.00			\$ 150.00	7.50
May 8, 1901	Mary Toms.....		6,451.21		6,451.21	*347.31
	Total.....		\$ 6,601.21		\$ 6,601.21	\$ 411.28

* Includes interest † Interest.

Division

State Institutions Under the Board of Control

College for the Blind.....	Vinton
Industrial Home for the Blind	Knoxville
Institution for Feeble-Minded.....	Glenwood
Industrial School for Boys	Eldora
Industrial School for Girls.....	Mitchellville
Hospital for Insane	Independence
Hospital for Insane.....	Mt. Pleasant
Hospital for Insane.....	Clarinda
Hospital for Insane.....	Cherokee
Penitentiary	Anamosa
Penitentiary	Ft. Madison
School for the Deaf	Council Bluffs
Soldiers Orphans Home.....	Davenport
Soldiers Home.....	Marshalltown

I. Receipts of Revenue from Institutions Under the
Board of Control.

Table No. 154—Receipts from College for the Blind at Vin-
ton for Biennial Period Ending June 30, 1901.

T. F. McCUNE, *Superintendent*,

	Support.
1899.	
July.....	\$ 167.14
August.....	61.00
September.....	106.54
October.....	243.56
November.....	34.64
December.....	23.16
1900.	
January.....	16.00
February.....	399.42
March.....	28.46
April.....	34.92
May.....	25.18
June.....	30.30
July.....	262.37
August.....	8.00
September.....	131.00
October.....	20.31
November.....	240.25
December.....	31.65
1901.	
January.....	137.32
February.....	1,208.66
March.....	171.47
April.....	112.33
May.....	3.28
June.....	253.24
Total receipts for biennial period.....	\$ 3,650.34

Table No. 155—Receipts from Industrial Home for the Blind at Knoxville for Biennial Period Ending June 30, 1901.CAM CULBERTSON, *Superintendent.*

	Support.	Manu- factures.	Closing the Home.	Total.
1899.				
July.....	\$ 18.86	\$ 171.10	.....	\$ 190.02
August.....	6.24	18.25	.....	94.49
September.....	4.80	206.50	.....	301.40
October.....	.50	208.32	.....	208.82
November.....	.....	392.93	.....	392.93
December.....	.....	123.38	.....	123.38
1900.				
January.....	.....	622.26	.....	622.26
February.....	.....	223.58	.....	223.58
April.....	.....	191.06	.....	191.06
May.....	.....	142.43	\$ 119.37	261.80
June.....	.....	15.40	15.20	99.50
July.....	.....	232.80	405.30	638.00
August.....	.....	30.00	124.00	154.00
September.....	.....	.....	120.25	120.25
October.....	.....	.....	508.54	508.54
December.....	.....	.....	117.50	117.50
Totals.....	\$ 55.40	\$2,860.23	\$2,008.06	\$4,923.69

Table No. 156—Receipts from Feeble-Minded Institute at Glenwood for Biennial Period Ending June 30, 1901.F. M. POWELL, *Superintendent.*

	Support.
1899.	
August.....	\$ 402.68
September.....	83.11
October.....	252.93
November.....	126.46
December.....	178.60
1900.	
January.....	99.74
February.....	200.23
March.....	13.76
April.....	15.22
May.....	58.66
June.....	67.86
July.....	829.70
August.....	171.27
September.....	59.03
October.....	132.22
November.....	38.55
December.....	41.73
January.....	228.84
February.....	164.88
March.....	43.33
April.....	109.23
May.....	33.02
June.....	174.02
Total receipts for biennial period.....	\$3,509.67

Table No. 157—Receipts from Boys' Industrial School at Eldora for Biennial Period Ending June 30, 1901.B. J. MILES, *Superintendent.*

	Support.
1899.	
July.....	\$ 36.55
August.....	78.85
September.....	348.82
October.....	99.80
November.....	60.32
December.....	65.29
1900.	
January.....	113.76
February.....	55.39
March.....	1,008.12
April.....	12.10
May.....	734.04
June.....	734.04
July.....	55.24
August.....	184.46
September.....	30.46
October.....	865.00
November.....	70.95
December.....	53.30
1901.	
January.....	50.00
February.....	1,001.51
March.....	79.90
April.....	181.73
May.....	82.85
June.....	105.63
* Total for biennial period.....	\$5,426.52

Table No. 158—Receipts from Girls' Industrial School at Mitchellville for Biennial Period Ending June 30, 1901.F. P. FITZGERALD, *Superintendent.*

	Support.
1899.	
July.....	\$ 37.07
September.....	170.50
December.....	15.50
.....	5.20
1900.	
January.....	10.15
January.....	348.65
March.....	10.35
April.....	5.04
April.....	12.82
May.....	88.27
June.....	88.30
July.....	223.09
August.....	290.00
September.....	11.06
October.....	172.18
November.....	20.85
1901.	
January.....	13.19
February.....	49.85
March.....	8.77
May.....	191.28
Total receipts for biennial period.....	\$1,666.50

Table No. 159—Receipts from Insane Hospital at Independence for Biennial Period Ending June 30, 1901.GERSHOM H. HILL, *Superintendent.*

	Support.
1899.	
July.....	\$ 451.44
August.....	997.23
September.....	310.20
October.....	753.61
November.....	618.61
December.....	516.14
1900.	
January.....	375.49
February.....	631.75
March.....	597.91
April.....	375.88
May.....	787.37
June.....	586.74
July.....	327.92
August.....	481.62
September.....	773.53
October.....	391.28
November.....	414.68
December.....	208.26
1901.	
January.....	413.83
February.....	1,079.63
March.....	251.19
April.....	264.49
May.....	233.19
June.....	222.44
Total receipts for biennial period	\$11,973.83

Table No. 160—Receipts from Insane Hospital at Mt. Pleasant for Biennial Period Ending June 30, 1901.*FRANK C. HOYT, *Superintendent.*

	Support.
1899	
July.....	\$ 147.25
August.....	285.79
September.....	345.64
October.....	310.80
November.....	197.93
December.....	129.48
1900	
January.....	118.54
February.....	841.25
March.....	734.10
April.....	224.07
May.....	222.44
June.....	655.05
July.....	220.16
August.....	200.03
September.....	168.07
October.....	269.77
November.....	145.24
December.....	121.56
1901	
January.....	117.48
February.....	139.08
March.....	227.71
April.....	140.43
May.....	159.75
June.....	592.92
Total receipts for biennial period	\$ 6,714.54

*Deceased. C. F. Applegate appointed June 7, 1901.

Table No. 161—Receipts from Insane Hospital at Clarinda for Biennial Period Ending June 30, 1901.MAX E. WITTE, *Superintendent.*

	Support.
1899	
July.....	\$ 30.50
August.....	140.57
September.....	176.41
October.....	43.77
November.....	70.74
December.....	53.69
1900	
January.....	56.02
February.....	689.91
March.....	80.24
April.....	97.26
May.....	68.62
June.....	278.27
July.....	304.76
August.....	117.72
September.....	363.84
October.....	55.75
November.....	97.52
December.....	27.88
1901	
January.....	95.49
February.....	300.18
March.....	63.34
April.....	37.77
May.....	186.10
June.....	77.63
Total receipts for biennial period	\$ 3,594.98

Table No. 162—Receipts from Insane Hospital at Clarinda for Biennial Period Ending June 30, 1901.

	Construction	Total.
1899		
August.....	\$ 196.77	\$ 196.77
September.....	253.74	253.74
December.....	104.95	104.95
1900		
January.....	222.43	222.43
August.....	311.80	311.80
August.....	227.78	227.78
September.....	1,104.33	1,104.33
October.....	45.10	45.10
October.....	98.58	98.58
1901		
February.....	221.25	221.55
May.....	57.51	57.51
Total for biennial period	\$2,844.24	\$ 2,844.24

Table No. 163—Receipts from Anamosa Penitentiary for Biennial Period Ending June 30, 1901.

WILLIAM A. HUNTER, *Warden*.

DATE.	Support.	Library.	Books and periodicals.	Lectures and entertainments.	Total.
1899.					
July	\$ 36.40	\$ 108.00			\$ 234.40
August	31.60	134.75			166.35
September	58.91	505.25			564.16
October	134.60	103.25			237.85
November	67.58	76.25			143.83
December	201.87	61.50			263.37
1900.					
January	44.85	42.75			87.60
February	67.55	45.75			113.30
March	29.85	39.50			69.35
April	277.72	52.00			329.72
May	61.11		43.12	14.38	118.61
June	88.91		36.00	12.00	136.91
July	38.00		67.12	22.38	127.50
August	189.79		70.88	23.62	284.29
September	46.15		203.81	97.94	437.90
October	122.75		61.50	20.50	204.75
November	67.20		60.00	20.00	147.20
December	36.60		28.69	9.56	74.85
Total	\$ 1,601.24	\$ 1,256.00	\$ 661.12	\$ 220.38	\$ 3,738.74
1901.					
January	93.87		47.25	15.75	156.87
February	56.07		38.44	13.81	108.32
March	8.00		18.94	6.31	33.25
April	58.70		2.00	.69	61.39
May	158.08		438.50	146.19	742.83
June	58.32		46.12	15.38	119.82
Total	\$ 433.10		\$ 591.37	\$ 198.13	\$ 1,222.60
Total receipts for biennial period	\$ 2,034.34	\$ 1,256.00	\$ 1,252.49	\$ 418.51	\$ 4,961.34

Table No. 164—Receipts from Ft. Madison Penitentiary for Biennial Period Ending June 30, 1901.

N. N. JONES, *Warden*.

DATE.	Support.	Library.	Books and periodicals.	Lectures and entertainments.	Contingent and repairs.	Total.
1899.						
July	\$ 96.07	\$ 97.75				\$ 193.82
August	83.19	127.05				210.24
September	303.00	728.70				1,031.70
October	70.55	113.50				184.05
November	118.87	86.50				205.37
December	275.34	46.75				322.09
1900.						
January	8.35	52.25				60.60
February	207.49	43.50				250.99
March	5.68	22.75				28.43
April	51.25	39.50				90.75
May	200.57		\$ 32.44	\$ 10.81		243.82
June	170.02		31.88	10.62		212.52
July	35.27		176.70	58.00		270.97
August	53.42		136.31	45.44		335.17
September	85.40		79.50	26.50		191.40
October	196.07		50.81	16.04		262.92
November	7.40		69.38	23.12		99.90
December	55.33		20.50	6.69		82.52
Total	\$2,184.17	\$1,349.25	\$ 597.27	\$109.08		\$4,239.77
1901.						
January	38.40		37.69	12.50	\$200.00	288.69
February	27.15		30.75	10.25		68.15
March	335.71		22.88	7.62		366.21
April	21.38		28.50	9.50		59.38
May	4.35		26.51	6.91		37.77
June	469.26		28.69	9.16		507.11
Total	\$ 894.25		\$ 169.32	\$ 56.43	\$200.00	\$1,320.00
Total for biennial period	\$3,078.42	\$1,349.25	\$ 766.59	\$165.51	\$200.00	\$5,649.77

Table No. 165—Receipts from the School for the Deaf at Council Bluffs for Biennial Period Ending June 30, 1901.

H. W. ROTHERT, *Superintendent.*

	Support.
1899	
July.....	\$ 635.93
August.....	140.15
September.....	23.45
October.....	19.45
November.....	355.44
December.....	171.07
1900	
January.....	249.11
February.....	67.85
March.....	45.88
April.....	54.35
May.....	44.05
June.....	70.34
July.....	1,083.42
August.....	55.79
September.....	119.58
October.....	131.74
November.....	137.08
December.....	64.21
1901	
January.....	217.44
February.....	104.71
March.....	58.68
April.....	43.78
May.....	58.04
June.....	1,037.57
Total receipts for biennial period.....	\$ 5,044.32

Table No. 166—Receipts from Soldiers' Orphans Home at Davenport for Biennial Period Ending June 30, 1901.

M. T. GASS, *Superintendent.*

	Support.
1899	
July.....	\$ 17.00
August.....	9.40
September.....	21.10
October.....	17.95
November.....	400.85
December.....	29.51
1900	
January.....	331.93
February.....	51.75
March.....	116.41
April.....	43.85
May.....	210.94
June.....	5.90
July.....	192.48
August.....	67.08
September.....	1.65
October.....	2.00
November.....	63.54
December.....	153.50
1901	
January.....	36.66
February.....	50.55
March.....	123.39
April.....	24.45
May.....	225.93
June.....	138.30
Total receipts for biennial period.....	\$2,320.84

Table No. 167—Receipts from Iowa Soldiers' Home at Marshalltown for Biennial Period Ending June 30, 1901.

C. C. HORTON, Commandant.

	Support.	Special contingent.	Total.
1899.			
July	\$ 149.95	\$ 18.00	\$ 167.95
August	330.72	1,489.75	1,820.47
September	47.57	57.00	104.57
October	29.10	46.00	75.10
November	163.90	57.165	221.065
December	11.21	50.10	61.31
1900.			
January	113.09	49.00	162.09
February	308.43	1,695.75	2,004.18
March	31.18	50.00	81.18
April	187.64	74.00	261.64
May	81.35	24.00	105.35
June	111.28	111.28	222.56
July	209.58	140.25	349.83
August	140.25	37.11	177.36
September	37.11	22.46	59.57
October	22.46	549.23	571.69
November	549.23	71.40	620.63
December	71.40		71.40
1901.			
January	80.00	80.00	160.00
February	68.40	68.40	136.80
March	111.69	205.01	316.70
April	305.01	18.18	323.19
May	18.18	358.03	376.21
June	358.03		358.03
Total receipts for biennial period	\$ 700.76	\$ 5,084.25	\$ 5,785.01

Table No. 168—Showing Summary of Receipts of Revenue from Institutions Under the Board of Control for Biennial Period Ending June 30, 1901.

INSTITUTIONS.	Support.	Library.	Books and periodicals.	Lectures and entertainments.	Contingent and repair.	Manufactures.	Closing the Home.	Construction.	Total.
Boys' Industrial School at Eldora	\$ 1,486.50								\$ 1,486.50
Girls' Industrial School at Mitchellville	2,034.34								2,034.34
Penitentiary at Anamosa	5,544.13	\$ 1,250.00	\$ 1,250.00	\$ 418.51	\$ 200.00				8,462.64
School for Deaf at Council Bluffs	5,544.13	3,340.00	3,340.00	235.51					12,459.64
College for Blind at Union	3,700.76								3,700.76
Soldiers' Home at Marshalltown	3,700.76				5,084.25	\$ 2,569.21	\$ 2,000.00		13,354.22
Orphans' Home at Davenport	2,380.28								2,380.28
Insane Hospital at Mt. Pleasant	6,714.83								6,714.83
Insane Hospital at Independence	11,973.83								11,973.83
Fetide-Minded Institute at Glenwood	3,569.67								3,569.67
Total	\$52,850.46	\$ 2,605.25	\$ 2,010.00	\$ 674.02	\$ 5,484.25	\$ 2,569.21	\$ 2,000.00	\$ 2,834.24	\$ 71,154.99

Table No. 169—Miscellaneous Receipts from State Institutions
Under Board of Control for the Biennial Period End-
ing June 30, 1901. Credited to the General
Revenue Fund of the State.

PENITENTIARY AT FT. MADISON.

DATE RECEIVED.	PAID BY—	Amount.
1899.		
July 1.....	N. N. Jones.....	\$ 3,452.28
August 1.....	N. N. Jones.....	4,197.47
September 2.....	N. N. Jones.....	4,876.79
October 2.....	N. N. Jones.....	4,036.81
November 4.....	N. N. Jones.....	3,843.14
December 2.....	N. N. Jones.....	4,073.62
1900.		
January 2.....	N. N. Jones.....	3,433.11
February 3.....	N. N. Jones.....	4,542.67
March 5.....	N. N. Jones.....	3,994.00
April 3.....	N. N. Jones.....	3,296.00
May 1.....	N. N. Jones.....	3,361.58
June 2.....	N. N. Jones.....	4,558.73
July 2.....	N. N. Jones.....	3,781.03
August 1.....	N. N. Jones.....	4,763.61
September 6.....	N. N. Jones.....	4,992.68
October 2.....	N. N. Jones.....	4,499.88
November 2.....	N. N. Jones.....	4,482.70
December 3.....	N. N. Jones.....	4,740.66
1901.		
January 2.....	N. N. Jones.....	4,132.40
February 2.....	N. N. Jones.....	3,229.51
March 2.....	N. N. Jones.....	4,789.14
April 2.....	N. N. Jones.....	4,500.11
May 2.....	N. N. Jones.....	3,413.68
June 3.....	N. N. Jones.....	4,033.49
Total for biennial period.....		\$ 97,666.68

PENITENTIARY AT ANAMOSA.

1899.		
July 3.....	Wm. A. Hunter..	\$ 1,414.36
August 3.....	Wm. A. Hunter..	2.00
September 5.....	Wm. A. Hunter..	1,075.36
December 4.....	Wm. A. Hunter..	1,004.70
1900.		
February 3.....	Wm. A. Hunter..	915.27
March 3.....	Wm. A. Hunter..	238.36
April 3.....	Wm. A. Hunter..	268.18
May 3.....	Wm. A. Hunter..	959.36
June 4.....	Wm. A. Hunter..	366.35
July 5.....	Wm. A. Hunter..	796.28
August 2.....	Wm. A. Hunter..	901.68
September 4.....	Wm. A. Hunter..	383.72
October 2.....	Wm. A. Hunter..	388.67
November 2.....	Wm. A. Hunter..	820.81
December 5.....	Wm. A. Hunter..	376.86
1901.		
January 4.....	Wm. A. Hunter..	218.87
February 2.....	Wm. A. Hunter..	606.66
March 2.....	Wm. A. Hunter..	271.85
April 2.....	Wm. A. Hunter..	233.20
May 2.....	Wm. A. Hunter..	603.41
June 3.....	Wm. A. Hunter..	307.12
Total for biennial period ending June 29, 1901.....		\$ 11,683.97

TABLE No. 169—CONTINUED.

INSANE HOSPITAL AT INDEPENDENCE.

DATE RECEIVED.	PAID BY—	AMOUNT.
1899.		
July 5.....	Gershon H. Hill.	\$ 105.00
August 4.....	Gershon H. Hill.	84.40
September 5.....	Gershon H. Hill.	67.30
October 5.....	Gershon H. Hill.	48.00
November 3.....	Gershon H. Hill.	48.00
December 4.....	Gershon H. Hill.	45.20
1900.		
January 4.....	Gershon H. Hill.	36.00
February 3.....	Gershon H. Hill.	36.00
March 3.....	Gershon H. Hill.	34.00
April 4.....	Gershon H. Hill.	36.00
May 4.....	Gershon H. Hill.	48.00
June 4.....	Gershon H. Hill.	48.00
July 5.....	Gershon H. Hill.	34.80
August 2.....	Gershon H. Hill.	47.23
September 5.....	Gershon H. Hill.	48.00
October 6.....	Gershon H. Hill.	48.00
November 3.....	Gershon H. Hill.	48.00
December 3.....	Gershon H. Hill.	40.00
1901.		
January 4.....	Gershon H. Hill.	36.00
February 4.....	Gershon H. Hill.	36.00
March 4.....	Gershon H. Hill.	36.00
April 4.....	Gershon H. Hill.	72.00
May 3.....	Gershon H. Hill.	48.00
June 3.....	Gershon H. Hill.	12.00
Total for biennial period ending June 29, 1901.....		\$ 1,141.80

II. Disbursements of Revenue from the Treasurer for Institutions Under the Board of Control.

Table No. 170—Showing Disbursements of Revenue for the College for the Blind at Vinton for the Biennial Period Ending June 30, 1901.

	Salaries.	Support.	Expert oculist.	Contingent and repair.	Washing machine.	Improvements and repairs.	Water closets and sewerage.	Linnie Hague wood.	Furniture and bedding.	Total.
1899										
July	378.33	785.28		267.50		15.36		40.00		1,486.47
August	420.71	1,822.10		458.20		91.91		40.00		2,832.92
September	422.00	3,812.80		648.54		15.70				4,899.04
October	1,073.90	628.34								1,702.24
November	1,076.76	1,624.15								2,700.91
December	1,084.50	1,868.04						112.00		3,064.54
1900										
January	1,113.19	1,217.31						112.00		2,442.50
February	1,129.50	1,510.02						56.00		2,695.52
March	1,129.08	1,812.96						56.00		2,998.04
April	1,092.57	1,123.08						56.00		2,271.65
May	1,078.30	1,336.99						56.00		2,471.29
June	1,049.50	1,376.75						56.00		2,482.25
July	1,043.10	898.06	50.00					56.00		2,047.16
August	375.54	1,590.82		395.00					127.50	2,488.86
September	301.35	1,689.65		171.25						2,222.25
October	1,151.33	2,551.14								3,702.47
November	1,176.50	1,261.84								2,438.34
December	1,164.00	3,371.26			59.84				250.50	4,845.60
1901										
January	1,201.50	1,676.93								2,878.43
February	1,190.38	1,821.78								3,012.16
March	1,181.63	1,230.21								2,411.84
April	1,090.77	675.85					10.68			1,777.30
May	355.00	916.28	50.00				6.00			1,327.28
June	355.00	800.23		116.80			68.95			1,340.98
Total for biennial period	\$ 21,694.44	\$ 37,404.87	\$ 100.00	\$ 2,057.29	\$ 59.84	\$ 122.07	\$ 85.63	\$ 640.00	\$ 378.00	\$ 62,543.04

Table No. 171—Showing Disbursements of Revenue for the Industrial Home for the Blind at Knoxville for the Biennial Period Ending June 30, 1901.

	Closing the Home.	Salary and subsistence.	Manufacturing.	Contingent.	Special appropriation.	Total.
1899.						
July		\$ 864.76	\$ 77.89	\$ 162.10		\$ 1,104.75
August		594.09		12.53		606.62
September		412.80	793.03	41.42		1,247.25
October			484.34	193.59		677.93
November			588.08	7.72		595.80
December			316.95	676.08		993.03
1900.						
January		281.08	131.70	276.31		692.09
February			922.72	346.33		1,251.05
March				409.26		741.90
April	\$ 500.00		128.76		\$ 793.88	1,158.08
May	600.08		66.61		293.09	969.78
June	26.60		54.45		231.94	312.99
July						81.59
August						
September	81.59					
October						
November						
December						
1901.						
January	12.78					12.78
February						
March						
April					6.32	6.32
May						
June						
Total.	\$ 1,221.05	\$ 2,152.73	\$ 3,544.73	\$ 2,130.39	\$ 1,434.23	\$ 10,483.13

Table No. 172—Showing Disbursements of Revenue for the Institution for Feeble-Minded, at Glenwood, for the Biennial Period Ending June 30, 1901.

	Support.	Contingent and repair.	Water supply.	Refrigerating fund.	Repair boiler house, etc.	Hospital building.	School supplies.	Addition to farm cottage.	Fire building and equip-ment.	Electric genera-tor and boiler.	Ice manufactur-ing and cold storage plant.	Total.
1899.												
July	\$ 12,048.40	\$ 585.35										\$ 12,633.75
August	11,694.88	430.00										12,124.88
September	11,286.44											11,286.44
October	9,404.54											9,404.54
November	12,794.23											12,794.23
December												
1900.												
January	11,832.65											11,832.65
February	12,866.73											12,866.73
March	12,000.10											12,000.10
April	10,937.07											10,937.07
May	9,486.34	54.50										9,540.84
June	8,614.26	753.50	\$ 3.00	\$ 8.18	\$ 4.00							9,380.04
July	7,460.84	207.20										7,668.04
August	9,680.10	442.39				\$ 1,147.50		\$ 479.82				11,309.81
September	8,096.84	385.15				2,051.50		3,495.00	\$ 76.70			11,450.19
October	13,674.48	176.29				5,650.00		2,082.50	379.80			19,912.87
November								499.50				
December												
1901.												
January	12,668.17	544.57										13,212.74
February	11,454.02	445.00										11,899.02
March	13,052.84	12.46										13,065.30
April	11,660.10	1,137.86										12,797.96
May	11,662.87	482.75				6,205.00		677.68				18,347.30
June												
Total	\$ 204,738.54	\$ 5,566.80	\$ 3.00	\$ 8.18	\$ 4.00	\$ 21,802.50	\$ 125.52	\$ 6,044.70	\$ 866.50	\$ 2,431.35	\$ 9,000.00	\$ 311,579.45

Table No. 173—Showing Disbursements of Revenue for the Boys' Industrial School at Eldora for the Biennial Period Ending June 30, 1901.

	Support.	Contingent and repair.	New roof.	Tile fund.	Chapel fund.	Fire escapes and extinguishers.	Total.
1899							
July	\$ 3,780.25	\$ 77.00			\$ 510.00		\$ 4,367.25
August	2,799.22	181.22			469.55		3,449.99
September	5,514.05	315.50					5,829.55
October	5,181.23	35.00					5,216.23
November	6,349.23	174.80					6,524.03
December	6,485.87	54.60			152.00		6,632.47
1900.							
January	3,872.55	488.84					4,361.39
February	4,070.45	30.50					4,100.95
March	3,617.09	112.35					3,729.44
April	5,580.41	54.90					5,635.31
May	3,093.85	96.05					3,189.90
June	3,721.45	298.10					4,019.55
July	2,230.91						2,230.91
August	7,725.36	85.05					7,810.41
September	554.28	66.30					620.58
October	562.54	146.75	\$ 57.28				766.57
November	717.24	338.48					1,055.72
December	4,803.84	501.97		\$185.80			5,491.61
1901.							
January	5,661.13	56.10					5,717.23
February	5,203.34	58.50					5,261.84
March	3,628.03	45.00		271.40			3,944.43
April	3,822.59	41.70					3,864.29
May	4,444.99					\$100.00	4,544.99
June	5,320.07	23.80					5,343.87
Total	\$101,010.58	\$3,282.54	\$ 57.28	\$457.20	\$1,131.55	\$100.00	\$110,639.15

Table No. 174—Showing Disbursements of Revenue for the Industrial School for Girls at Mitchellville for the Biennial Period Ending June 30, 1901.

	1899.	1900.	1901.	Support.	Contingent and repair.	Waterworks and closets.	Chaplain.	Library and book fund.	Heating plant and boilers.	Bake oven.	Land and furniture.	Water, water-closets and fixtures.	Library, cold storage, vegetable cellar.	Paint and repair.	Total.
July	\$ 1,260.86				\$ 35.45		\$ 56.00								\$ 1,352.35
August	2,698.43														2,698.43
September	2,696.77														2,696.77
October	1,686.76						\$ 20.00								1,706.76
November	1,686.76														1,686.76
December	2,561.04					\$ 1,411.35									3,972.39
January		2,241.65			161.25	88.75	30.00								2,521.65
February		1,686.01			41.74		2,004	\$ 4.50							2,635.35
March		1,355.46			33.00										1,388.46
April		1,653.68			192.25		14.50								1,846.43
May		1,653.68													1,653.68
June		1,546.21					12.00								1,558.21
July		1,777.35					12.00								1,789.35
August		1,375.62					12.00								1,387.62
September		1,551.81					15.00								1,566.81
October		2,597.13					12.00								2,609.13
November		1,973.70					9.00								1,982.70
December															
January		2,391.48					18.00								2,409.48
February		2,790.91					12.00								2,802.91
March		2,790.91					12.00								2,802.91
April		2,165.04					15.00								2,180.04
May		2,252.76					12.00								2,264.76
June		2,046.10					12.00								2,058.10
Total		\$45,745.33		\$ 1,500.00	\$ 111.00	\$ 1,500.00	\$ 111.00	\$ 4.50	\$13,000.00	\$ 250.00	\$ 791.81	\$ 3,500.00	\$ 1,810.04	\$ 59.51	\$ 60,853.97

REPORT OF THE TREASURER OF STATE.

[No. 4]

1902]

REPORT OF THE TREASURER OF STATE.

229

Table No. 175—Showing Disbursements of Revenue for Hospital for Insane at Independence for the Biennial Period Ending June 30, 1901.

	Support.	Repair and contingent.	New boiler, furnaces, radiators, etc.	Exhaust fans.	New shower baths.	New mangle.	Transfer of inmates.	Total.
1899								
July	\$10,657.70							\$ 10,657.70
August	12,190.23							12,190.23
September	11,619.80	\$ 648.00						12,267.80
October	13,997.25	302.04					\$217.50	14,516.79
November	20,007.21							20,007.21
December	13,522.43		\$ 38.99					13,561.42
1900								
January	13,564.43	190.00						13,754.43
February	20,461.90							20,461.90
March	12,305.53							12,305.53
April	15,647.31							15,647.31
May	14,217.68							14,217.68
June	12,757.21	91.11						12,848.32
July	12,950.65	106.00						13,056.65
August	10,481.35	140.75						10,622.10
September	11,402.84	381.83	\$46.50					11,831.17
October	10,022.43	930.51	1,500.00					12,452.94
November	18,851.22	401.09	50.40		\$ 49.51			19,352.22
December	13,352.71	390.55	556.30					14,299.56
1901								
January	6,662.10	226.27			750.00			7,638.37
February	14,610.57	438.00						15,048.57
March	14,628.77	1,643.19						16,271.96
April	11,057.01	112.40	\$ 4.18		138.00			11,211.69
May	13,677.22	146.75	6,054.95					20,178.92
June	12,341.12	417.08	317.49		62.49			13,138.18
Total	\$122,989.02	\$9,585.95	\$8,416.91	\$131.67	\$1,000.00	\$800.00	\$217.50	\$140,350.96

Table No. 176—Showing Disbursements of Revenue for Hospital for Insane at Mt. Pleasant, for the Biennial Period Ending June 30, 1901.

	Support.	Repair and contingent.*	Water supply, etc.†	Slate roof, etc.‡	Reinforcing certain patients.	Hospital furniture, library, etc.	State laboratory.	Board of control expense (investigation).	Dry closets.	Total.
1899.										
July	\$ 9,383.20	\$ 374.00		\$ 45.00		\$ 37.50				\$ 9,839.70
August	10,221.00	117.50				49.50				10,390.00
September	6,933.60	\$41.45								7,475.05
October	10,795.07	95.14	\$ 40.00							11,788.21
November	14,323.39	128.33				62.49				14,514.21
December	14,906.56	83.92				37.25				15,027.73
1900.										
January	12,766.05	260.79				47.89				13,074.73
February	15,781.57	47.25				113.00				15,941.82
March	9,891.44	42.80				5.00				9,939.24
April	9,735.81	187.83								9,923.64
May	11,080.39									11,080.39
June	13,613.11	44.41								13,657.52
July	13,100.55					\$3,082.44				13,183.00
August	10,824.54	1,722.75	2,470.16		1,360.00	70.50	8.40			16,456.41
September	10,751.80	1,423.16	1,311.48		932.89		23.50			14,413.83
October	10,011.90	3,603.31	3,643.30		4,604.71	77.33	7.20	\$290.23	\$ 20.60	21,724.64
November	13,459.71	2,682.63	2,349.52		3,774.04	100.32			\$634.90	22,994.12
December	12,337.09	220.00	265.90		3,591.02				13.30	16,336.72
1901.										
January	12,009.42	1,010.60	2,166.69				179.58		127.28	18,559.52
February	11,374.93	140.00	584.97				138.75			12,157.75
March	12,473.29	340.52	1,163.18				144.90			14,122.99
April	11,779.30	111.69	1,104.13		3,525.00					16,580.12
May	11,861.47	80.00	556.52		4,050.00		14.95			17,447.99
June	11,995.65	97.53	587.13		32.60					12,622.96
Total	\$881,411.09	\$13,682.16	\$16,214.47	\$25,491.21	\$3,330.59	\$405.64	\$758.56	\$ 20.60	\$775.48	\$1,042,090.61

* Repair and contingent. Repair walls old building. Painting. Basement repairs. Vegetable cellar. Remodeling kitchen and repairs to heating plant.

† Water supply. Water supply tower and pump. Water mains and contingent and repairs. Fire escapes. Hose reels and hook and ladders.

‡ Slate roof. Electric light plant. Telephone system. New machine shops.

Table No. 177—Showing Disbursements of Revenue for Hospital for Insane at Clarinda for the Biennial Period Ending June 30, 1901.

	Support.	Cold storage, ice, and fuel in line of laundry, etc.	Female reformatories, etc.	New range, kettles, and enlarging and remodeling kitchen.	Laundry machinery, supply, etc.	Plumbing, etc.	Library and amusements.	Improvements and repairs to grounds.	Total.
1899.									
July	\$ 7,264.60	\$ 552.53					\$ 13.40	\$ 75.00	\$ 7,905.53
August	8,270.27	70.00						50.00	8,390.27
September	11,095.51	68.70	\$ 199.85					57.78	11,461.84
October	9,135.90	74.18			\$ 50.80			4.00	9,337.93
November	10,391.16	82.92				\$ 512.41		86.40	11,096.89
December	13,516.53	63.40	20.36			14.35		26.54	13,641.24
1900.									
January	14,742.18	116.15	204.16			148.74	\$ 58.24		15,211.23
February	12,525.76	86.50							12,612.26
March	12,525.76	77.17							12,602.93
April	8,602.28	70.00							8,672.28
May	12,085.64	66.80							12,152.44
June	9,508.65	68.50							9,577.15
July	10,631.66	99.43							10,731.09
August	11,117.27	50.02							11,167.29
September	9,083.10	415.87				297.92		2,125.00	12,511.89
October	6,613.31	314.65		\$ 1,275.00				1,955.00	10,158.48
November	9,079.68	1,452.50		680.00	31.30				11,243.48
December	14,281.40	275.89		30.30					14,587.59
1901.									
January	15,399.97	1,022.60		592.86				495.00	18,510.43
February	18,880.59	110.26			8.50				18,999.41
March	9,249.81	261.00		360.14					9,871.55
April	9,599.18	92.38							9,691.56
May	11,034.13	324.84							11,358.97
June	10,602.75	255.50				38.54			10,896.79
Total	\$269,443.20	\$ 6,147.37	\$ 441.37	\$ 3,530.30	\$ 90.66	\$ 1,011.60	\$ 154.14	\$ 5,357.71	\$286,186.71

Table No. 178—Showing Disbursements of Revenue for Hospital for Insane at Cherokee for the Biennial Period Ending June 30, 1901.

	1899.		1900.
July.....	26.66	Water supply.	26.66
August.....	26.66	Construction.	26.66
September.....	26.66	Total.	26.66
October.....	26.66		
November.....	26.66		
December.....	26.66		
1899.	179.48		
January.....	26.66		
February.....	26.66		
March.....	26.66		
April.....	26.66		
May.....	26.66		
June.....	26.66		
1900.	251.21		
July.....	26.66		
August.....	26.66		
September.....	26.66		
October.....	26.66		
November.....	26.66		
December.....	26.66		
1900.	314.00		
January.....	26.66		
February.....	26.66		
March.....	26.66		
April.....	26.66		
May.....	26.66		
June.....	26.66		
1901.	314.00		
Total.....	\$754.41	\$31,868.81	\$33,583.22

Table No. 179—Showing Disbursements of Revenue for Penitentiary at Anamosa for the Biennial Period Ending June 30, 1901.

DATE.	Support.	Salaries.*	North cell house, &c.†	Repairs and contingent.	Warden's house, &c.†	Escaped convicts and transients.	Nails, spikes, lumber, etc.‡	Books, periodicals, lectures and entertainments.	Rotary and fuel.	Total.
1899										
July.....	\$ 8,333.94	\$ 4,177.62	\$ 726.47	.....	\$ 886.50	\$ 314.40	\$ 108.61	\$ 455.40	.....	\$ 15,002.96
August.....	4,787.13	4,104.38	801.80	.....	76.90	9.00	140.90	.....	.....	10,497.51
September.....	4,229.72	4,021.39	772.41	420.34	719.03	.....	84.43	152.07	.....	9,978.66
October.....	3,639.04	3,091.47	586.74	.....	237.77	.....	150.90	.....	.....	8,052.92
November.....	6,968.37	3,072.43	1,304.61	68.50	1,117.66	.....	134.77	.....	.....	13,066.34
December.....	5,516.93	3,076.07	891.33	1.31	1,761.21	26.95	61.82	.....	78.50	12,318.72
1900										
January.....	3,311.88	3,866.17	572.57	.....	235.21	.....	107.61	.....	.....	8,123.44
February.....	6,536.20	3,045.14	634.01	.....	62.00	.....	118.85	.....	.....	11,324.80
March.....	4,856.57	3,015.95	858.61	.....	59.40	27.30	103.90	.....	9.00	9,830.97
April.....	5,242.24	3,080.55	502.35	.....	82.20	.....	80.96	.....	.....	9,785.94
May.....	4,743.57	3,081.63	550.31	95.00	222.08	12.30	135.93	204.23	.....	9,945.05
June.....	4,295.38	3,017.25	603.09	8.50	.....	7.95	95.27	.....	.....	8,927.44
July.....	4,515.46	3,073.15	557.91	6.00	.....	126.48	.....	19.00	158.76	9,250.72
August.....	3,505.70	4,026.82	489.91	8.00	15.00	320.03	111.62	2.74	10.00	8,486.88
September.....	5,351.05	4,225.45	109.69	98.80	77.35	132.65	139.80	138.75	.....	10,273.03
October.....	1,943.22	4,237.10	451.36	92.00	416.07	308.04	55.34	230.06	.....	8,572.15
November.....	3,141.03	4,233.31	448.78	497.01	32.00	146.73	70.54	202.33	.....	8,735.78
December.....	5,734.32	4,330.61	134.14	40.96	408.55	117.45	81.02	84.95	45.55	10,978.18
1901										
January.....	4,711.14	4,504.92	600.15	163.91	347.83	818.03	110.80	516.86	16.86	11,708.90
February.....	3,860.41	4,283.12	152.94	597.87	703.20	72.54	16.15	30.18	.....	9,722.41
March.....	5,495.90	4,315.72	139.12	702.25	.....	451.44	78.23	20.81	.....	11,430.90
April.....	2,944.01	4,216.45	105.09	120.73	.....	494.44	62.27	206.52	283.62	8,593.02
May.....	4,430.40	4,266.64	134.76	591.29	.....	526.48	43.73	99.99	.....	10,073.29
June.....	4,050.14	4,293.42	202.14	439.55	.....	481.07	90.53	22.65	237.11	9,876.61
Total.....	\$ 111,466.44	\$ 98,767.45	\$ 12,273.94	\$ 4,899.11	\$ 6,704.52	\$ 4,959.73	\$ 2,410.45	\$ 1,459.23	\$ 1,713.60	\$ 245,152.84

*Salaries of officers and guards, support of warden and salaries of foremen.

†Completion of north cell house, enclosing north cell house, gutters and slate roof repairs, hog house and barn, and cell house roof.

‡Warden's house, (furnishing administration building and warden's residence, and warden's house, old residence.

§Nails and spikes, lime and cement, lumber, derrick supplies, stone and quarry tools, powder and fuse.

Table No. 180—Showing Disbursements of Revenue for Penitentiary at Ft. Madison for the Biennial Period Ending June 30, 1901.

DATE.	Support.	Transportation.	Repairs and contingent.	Support of Warden and salaries.	Warden's house.	New work-shop and new barn.	Books, periodicals, lectures, entertainments and library.	Sewer to river.	Ventilating cell house and tin roofs.	Total.
1899.										
July.....	\$ 2,618.46	\$ 79.27	\$ 15.00	\$ 3,400.00	\$ 5.25	\$ 22.50				\$ 6,140.48
August.....	3,960.12	136.48		3,313.34	13.47	910.43				8,333.84
September.....	3,445.63	58.74		3,368.79	.75	400.26				7,274.17
October.....	3,322.41	111.31	35.75	3,365.65	2.32	420.04	\$ 5.60			7,258.08
November.....	3,304.23	76.58	80.00	3,321.36	8.15	2,475.42	34.60			9,306.34
December.....	4,498.61	159.07	168.40	3,275.49	.15	523.19				8,624.91
1900.										
January.....	4,939.64	151.03	7.50	3,236.55	11.13	25.00	40.84			8,411.66
February.....	4,377.29	159.17	85.32	3,197.85	.74					7,820.37
March.....	3,595.10	126.32		3,178.51	.90		41.40			6,852.29
April.....	6,205.17	148.98		3,147.41	.94		3.00			9,505.50
May.....	4,134.89	118.01	84.00	3,318.66	58.47					7,714.03
June.....	3,497.09	84.91	409.52	3,385.40			1.00			7,437.02
July.....	3,840.41	79.54	445.00	3,444.71	45.17		2.33			7,857.10
August.....	4,101.91	51.71	436.30	3,340.35	162.63					8,092.96
September.....	3,404.51	131.92	106.41	3,362.79			36.00			7,131.63
October.....	4,244.19	105.33	193.86	3,491.50				\$ 584.00		8,620.88
November.....	3,504.53	84.55	1,182.28	3,523.49		64.72				8,359.57
December.....	7,009.45	118.99	312.93	3,465.67			16.90			10,923.94
1901.										
January.....	2,935.75	140.66	159.98	3,450.71		5.65	15.00		28.13	6,735.88
February.....	7,107.95	97.72		3,361.06			35.00			10,601.73
March.....	2,795.87	108.96		3,396.60	.12		17.50			6,319.05
April.....	3,185.27	119.89		3,376.41						6,681.57
May.....	4,227.39	107.59	102.28	3,425.84						7,863.10
June.....	3,658.54	69.23	47.86	3,448.30			14.80	62.96	237.44	7,539.13
Total.....	\$ 97,824.41	\$ 2,625.93	\$ 4,028.39	\$ 80,593.44	\$ 310.25	\$ 4,847.21	\$ 263.97	\$ 62.96	\$ 849.57	\$ 191,406.13

Table No. 181—Showing Disbursements of Revenue for the School of the Deaf at Council Bluffs for the Biennial Period Ending June 30, 1901.

DATE.	Support.	Salaries.	Repair gas house and furnace, repair and contingent.	Water supply.	Type and tools.	Fencing.	Library.	Electric service.	Total.
1899.									
July.....	\$ 2,341.59	\$ 1,488.61					\$ 139.44		\$ 3,969.64
August.....	1,230.67	340.00							1,570.67
September.....	885.53	335.56	\$ 28.47						1,249.56
October.....	1,205.44	340.00	983.06	\$ 322.09			23.15		2,873.74
November.....	4,177.60	1,407.22	17.00						5,601.82
December.....	3,777.22	1,397.22							5,174.44
1900.									
January.....	4,635.06	1,407.22	15.38	308.40	\$ 86.89		37.41		6,490.36
February.....	3,707.44	1,426.11							5,133.55
March.....	3,344.90	1,437.22	4.50		44.30				4,830.92
April.....	3,336.94	1,390.55	117.15		20.65	\$ 200.00			5,065.29
May.....	4,818.81	1,437.22							6,256.03
June.....	3,021.60	1,437.22							4,458.82
July.....	2,862.20	1,437.22							4,299.42
August.....	1,127.54	312.31							1,439.85
September.....	728.87	340.00	293.32		8.16				1,370.35
October.....	1,441.55	324.00	909.83						2,675.38
November.....	3,372.03	1,469.66							4,841.69
December.....	3,290.19	1,506.11	157.60						4,953.90
1901.									
January.....	5,113.15	1,544.57							6,657.72
February.....	3,627.46	1,549.45							5,176.91
March.....	3,270.04	1,523.97							4,794.01
April.....	2,775.89	1,516.92							4,292.81
May.....	4,273.06	1,526.11	49.50						5,848.67
June.....	3,741.48	1,526.11						\$ 2,500.00	7,767.59
Total.....	\$ 72,106.26	\$ 28,420.58	\$ 2,575.81	\$ 630.49	\$ 160.00	\$ 200.00	\$ 200.00	\$ 2,500.00	\$ 106,793.14

Table No. 182—Showing Disbursements of Revenue for the Soldiers' Orphans' Home at Davenport for the Biennial Period Ending June 30, 1901.

DATE.	Support.	Repair and con- tingent and cement walks.	New chapel and land.	Cow barn.	Dental and Dentist.	Addition to heating plant.	Library.	Total.
1899.								
July	702.50	6.68						709.18
August	4,440.50	207.48						4,647.98
September	4,086.61	586.69						4,673.30
October	1,147.50	30.35						1,177.85
November	442.52	479.37			\$ 55.00			5,546.69
December								5,546.69
1900.								
January	7,417.11	310.64						7,727.75
February	4,210.33							4,210.33
March	4,889.34							4,889.34
April	4,804.74				27.00			4,831.74
May	3,688.54							3,688.54
June	4,659.38				18.50			4,677.88
July	4,843.20	155.00	\$ 3,000.70	913.03				8,911.93
August	5,226.75	136.50	4,250.00	642.01				10,255.26
September	4,578.65		18,445.30	84.03				22,108.03
October				18.00	2.50	\$ 893.05		923.55
November	6,607.29		3,303.00			126.05		10,036.34
December	4,681.07		4,411.88					9,092.95
1901.								
January	4,599.67		429.17	892.22				5,921.06
February	5,661.41	306.08						6,167.49
March	5,795.19							5,795.19
April								
May								
June								
Total	\$ 113,997.82	\$ 3,075.06	\$ 34,072.67	\$ 3,000.00	\$ 126.00	\$ 1,000.00	\$ 175.60	\$ 153,337.17

Table No. 183—Showing Disbursements of Revenue for Soldiers' Home at Marshalltown for the Biennial Period Ending June 30, 1901.

	Support.	Special con- tingent.	Elevator for hospital.	Old people's bldg completing fur- nishing same and erecting now erected.	Boiler, dynamo and engine.	Female ser- vants' building.	Headquarters building and furnishing same.	Total.
1899.								
July	\$ 7,365.26							\$ 7,365.26
August	6,156.09							6,156.09
September	6,386.47							6,386.47
October	9,492.57			\$ 449.50				9,942.07
November	11,784.31			19.55				11,803.86
December	9,126.75							9,126.75
1900.								
January	11,043.13							11,043.13
February	10,506.80							10,506.80
March	7,793.14							7,793.14
April	7,435.86							7,435.86
May	9,273.81							9,273.81
June	6,166.55	\$24.00						6,190.55
July	8,682.30							8,682.30
August	7,221.00			611.68				7,832.68
September	7,105.68			1,145.00				8,250.68
October	6,411.70		\$ 340.00	495.00		\$ 680.00	\$ 1,785.00	8,831.70
November	12,208.62		495.00	2,490.00		1,020.00	2,405.00	16,218.62
December	15,297.18		735.00	7,600.00		2,300.00	3,250.00	26,182.18
1901.								
January	10,082.07			115.87	\$ 786.31			11,084.25
February	13,164.68				938.00			14,102.68
March	9,731.49				2,375.00			12,106.49
April	9,162.39							9,162.39
May	10,694.88						15.75	10,710.63
June	7,186.06							7,186.06
Total	\$ 217,944.41	\$24.00	\$ 1,500.00	\$ 12,473.00	\$ 4,100.00	\$ 4,000.00	\$ 7,774.17	\$ 247,755.60

INSTITUTION.	Support.	Salaries.	Repair and con- tingent.	Library books and periodicals, lectures and chaplain, boarded convicts and transportation for dis- charged con- victs.	Completing and furnishing build- ings, etc.	Water, water closets and fixtures, tile and sewer.	Construction.	Miscellaneous.	Total.
Penitentiary, Anamosa.....	\$ 111,996.44	\$ 68,767.45	\$ 4,829.11	\$ 1,713.63	\$ 2,410.95	\$ 585.79			\$ 247,521.24
Penitentiary, Ft. Madison.....	97,824.41	86,392.44	4,028.39	2,607.03	6,007.03	62.59			191,661.13
Boys Industrial School.....	105,610.58	86,392.44	3,828.54	2,607.03	6,007.03	457.20			110,691.15
Girls Industrial School.....	105,610.58	86,392.44	3,828.54	2,607.03	6,007.03	457.20			110,691.15
Soldiers' Home, Marshalltown.....	217,944.43		24.00	315.00		5,000.00			223,183.43
Orphans' Home, Davenport.....	113,997.82		3,075.00	175.62		38,072.07			155,317.17
Orphans' Home, Des Moines.....	260,443.26	28,420.58	6,417.37	155.04		1,031.49			295,467.74
Insane Hospital, Clarinda.....	381,411.99	13,832.16	6,954.94	405.64		6,312.38			398,927.14
Insane Hospital, Mt. Pleasant.....	322,688.92	6,954.94	6,560.82			10,989.05			340,093.61
Insane Hospital, Independence.....		2,152.73	2,152.73			794.11			340,340.06
Feeble-Minded Inst., Glenwood.....		22,334.44	2,160.29			37,711.18			340,340.06
Ind. Home for Blind, Knoxville.....						37,711.18			311,579.45
College for Blind, Vinton.....						85.63			10,483.13
Total.....	\$1,010,653.70	\$232,268.64	\$55,637.18	\$ 3,220.57	\$ 5,030.38	\$24,995.60	\$11,628.81	\$16,778.61	\$2,512,248.22

REPORT OF THE TREASURER OF STATE.

[No. 4]

1902]

REPORT OF THE TREASURER OF STATE.

Table No. 185—Showing Monthly Disbursement from the Treasury for State Institutions Under the Board of Control for the Biennial Period Ending June 30, 1901.

MONTH OF—	Disbursements.
1899.	
July.....	\$ 85,103.59
August.....	77,401.45
September.....	83,807.28
October.....	88,568.85
November.....	112,431.26
December.....	110,377.52
1900.	
January.....	105,555.34
February.....	113,661.79
March.....	87,590.24
April.....	92,430.56
May.....	83,807.74
June.....	92,250.05
July.....	87,104.53
August.....	84,441.22
September.....	96,731.13
October.....	114,098.53
November.....	120,812.30
December.....	162,686.09
1901.	
January.....	132,350.46
February.....	118,257.08
March.....	168,450.71
April.....	60,583.86
May.....	121,440.54
June.....	122,680.37
Total.....	\$ 2,512,248.22

Table No. 186—Showing Unexpended Balances of Appropriations of the Institutions under the Board of Control, June 30, 1901.

NAME OF APPROPRIATION.	AMOUNT.
Boys Industrial School—Eldora.	
Support.....	\$ 2,900.55
Chapel.....	868.45
Central heating station, laundry, etc.....	30,000.00
Changing heating station to cold storage.....	3,000.00
New tank extension of tower, etc.....	450.00
Fire escapes and extinguishers.....	450.00
Contingent and repair.....	3,141.42
Total.....	\$ 40,760.42
Girls Industrial School—Mitchellville.	
Support.....	\$ 489.87
Purchase of land and furniture.....	205.19
Library, cold storage, contingent and repairs.....	189.00
Chaplain.....	101.50
Total.....	\$ 1,046.56

TABLE No. 186—CONTINUED.

NAME OF APPROPRIATION.	AMOUNT.
Soldiers Home—Marshalltown.	
Support.....	\$ 2,195.06
One dynamo.....	420.00
Furnishing headquarters building.....	85.83
Stone gateway.....	161.70
Gate house.....	600.00
Total.....	\$ 3,445.65
Blind Industrial Home—Knoxville.	
Manufacturing funds.....	\$ 1,354.80
Special appropriation.....	811.30
Closing the home.....	3,812.01
Total.....	\$ 5,978.11
Insane Hospital—Clarinda.	
Support.....	\$ 15,952.34
New range roasters and kettles.....	1,200.00
Piggery.....	501.46
Raising steam pipes.....	702.08
Converting well to cistern.....	8,191.57
Coal storage, repair and contingent, etc.....	.27
Improvement of grounds.....	\$ 26,617.52
Insane Hospital at Mt. Pleasant.	
Support.....	\$ 1,200.53
Repair walls of old building.....	206.09
Painting.....	22.11
Hospital furniture.....	5.60
Reimbursing certain patients.....	2,109.41
Electric light plant.....	1,950.00
State laboratory.....	241.44
Dry closets.....	224.52
Telephone system.....	411.54
Water supply, tower, pump, etc.....	212.38
Heating plant repairs.....	1,913.41
Exhaust system of ventilation.....	5,000.00
Basement repairs.....	700.00
Piggery.....	1,200.00
Hose, reels, and hook and ladder truck.....	275.00
Remodeling kitchen.....	647.80
Fire escapes.....	394.20
Water main and contingent and repair.....	5,149.16
New machine shops.....	3,508.27
Total.....	\$ 25,552.35
Insane Hospital—Independence.	
Support.....	\$ 620.31
Three boilers.....	1,090.70
New radiators.....	138.36
Exhaust fans.....	1,178.33
Contingent and repair.....	57.71
Total.....	\$ 3,948.41
College for the Blind—Vinton.	
Support.....	\$ 4,500.94
Salaries and ordinary expenses.....	497.97
Expert oculist.....	150.00
Water closets and sewerage.....	3,914.37
Furniture and bedding.....	122.00
Water closets and sewerage.....	4,009.00
Contingent and repair.....	2,136.54
Total.....	\$ 15,821.82
Insane Hospital—Cherokee.	
Construction.....	\$ 432,187.00
Water supply.....	1,771.44
Total.....	\$ 433,959.34

TABLE No. 186—CONTINUED.

NAME OF APPROPRIATION.	AMOUNT.
Penitentiary at Anamosa.	
Support.....	\$ 4,850.02
Library fund.....	427.67
Cellhouse roof.....	10.45
Rotary oven.....	200.85
Transportation of convicts.....	500.25
Completion of female department.....	165.37
Warden's house.....	645.84
Completion of north cellhouse.....	61.91
Support of warden.....	430.35
Line and cement.....	1,416.19
Enclosing north cellhouse.....	6,178.43
Freight on stone.....	3,500.00
Nails and spikes.....	1.10
Lumber for stockade, etc.....	238.61
Derrick supplies.....	43.12
Stone and quarry tools.....	1,610.13
Fuel for hoisting engine.....	5,053.39
Powder and fuse.....	3,500.00
Salaries of foremen.....	308.10
Cold storage material.....	2,818.48
Gutters and slate roof repairs.....	38.10
Completing and furnishing administration building and warden's residence.....	311.31
Hog house and barn.....	4,400.00
Warden's house (old residence).....	3,000.00
Engine, boiler and pump building.....	1,820.00
Shop building.....	3,613.14
Transportation.....	1,928.67
Purchase of land.....	423.30
Contingent and repair.....	
Books and periodicals.....	
Lectures and entertainments.....	
Total.....	\$ 52,364.67
Reformatory for Females—Anamosa.	
Establishing and operating.....	\$ 1,000.00
Furnishing.....	1,500.00
Total.....	\$ 2,500.00
Penitentiary at Ft. Madison.	
Support.....	\$ 21,760.83
Furnace for warden's house.....	350.00
New barn.....	13.04
Support of warden.....	250.00
Ventilating cell house.....	1,265.50
Locks for cells.....	1,200.00
Sewer to river.....	2,437.04
Tin roofs.....	57.87
Extension to smokestack.....	200.00
Four steel doors.....	300.00
Transportation.....	2,313.88
Contingent and repair.....	2,400.97
Books and periodicals.....	2,707.81
Lectures and entertainments.....	392.71
Total.....	\$ 35,813.07
Soldiers' Orphans' Home—Davenport.	
Support.....	\$ 2,981.50
Sewer fund.....	2,446.25
Library.....	800.00
Contingent and repair and cement walks.....	3,346.66
Purchase of land.....	1,680.00
Total.....	\$ 11,055.41
Feeble-Minded Institute—Glenwood.	
Support.....	\$ 15,280.31
Hospital building.....	13,107.50
Electric generator and boiler.....	1,658.66
Fire building and equipment.....	4,133.50
Contingent and repair.....	408.18
Total.....	\$ 34,097.14
School for Deaf—Council Bluffs.	
Support.....	\$ 958.14
Iron shutter and doors.....	409.00
Repair.....	3.47

TABLE No. 186—CONTINUED.

NAME OF APPROPRIATION.	AMOUNT.
School for Deaf—Council Bluffs—CONTINUED.	
Repairs gas house furnace	\$ 499.43
Water supply	1,318.00
Salaries	7,748.05
Soap house and vat	500.00
Contingent and repair	1,591.75
Total	\$ 12,957.90

Table No. 187—Summary of Unexpended Balances of Appropriations to the Credit of Institutions under the Board of Control, June 30, 1902.

INSTITUTION.	LOCATION.	Support.	Contingent and repairs.	Buildings.	Miscellaneous.	Total.
Boys' Industrial School	Eldora	\$ 2,900.55	\$ 3,141.42	\$ 33,868.45	\$ 850.00	\$ 40,760.42
Girls' Industrial School	Mitchellville ..	489.87	189.96	.....	366.60	1,046.43
Soldiers' Home	Marshalltown ..	2,190.00	.....	.....	1,249.59	3,445.65
Blind Industrial Home	Knoxville .....	.....	.....	.....	5,078.11	5,078.11
Insane Hospital	Clarinda	15,054.34	8,191.57	1,800.00	1,073.61	26,017.52
Insane Hospital	Mt. Pleasant ..	1,200.53	5,149.16	5,416.07	13,786.50	25,552.35
Insane Hospital	Independence ..	620.31	57.71	.....	3,270.39	3,948.41
Insane Hospital	Cherokee	4,500.94	2,186.54	439,187.90	1,771.44	433,659.34
College for Blind	Vinton	4,500.94	2,186.54	.....	9,134.34	15,821.82
Penitentiary	Anamosa	4,850.02	3,643.14	23,148.42	20,713.10	52,354.67
Penitentiary	Pt. Madison ..	21,780.83	2,400.97	.....	11,651.27	35,833.07
Soldiers' Orphans' Home	Davenport	2,983.50	3,340.66	.....	4,726.25	11,050.41
Feeble-minded Institute	Glenwood	15,280.31	408.18	17,331.00	1,068.65	34,007.14
School for Deaf	Council Bluffs ..	958.14	1,591.75	.....	10,408.01	12,957.90
Reformatory for Females	Anamosa .....	.....	.....	.....	2,500.00	2,500.00
Total		\$ 73,712.30	\$ 30,301.66	\$ 513,151.84	\$ 88,748.13	\$ 705,913.33

Table No. 188—Showing Net Cost of Institutions under the Board of Control for Biennial Period Ending June 30, 1901.

INSTITUTION.	LOCATION.	Treasury disbursements.	Receipts from.	Net cost.
College for Blind	Vinton	\$ 62,543.04	\$ 3,650.34	\$ 58,892.70
Industrial Home for Blind	Knoxville	10,483.13	4,902.69	5,580.44
Feeble-Minded	Glenwood	311,570.45	3,560.07	308,009.78
Industrial School (Boys)	Eldora	110,639.15	5,426.52	105,212.63
Industrial School (Girls)	Mitchellville ..	69,353.07	1,080.50	67,066.57
Hospital for Insane	Cherokee	34,583.22	2,844.21	29,738.08
Hospital for Insane	Clarinda	286,180.71	3,594.08	282,585.73
Hospital for Insane	Independence ..	340,350.69	13,115.03	327,235.33
Hospital for Insane	Mt. Pleasant ..	342,000.61	6,714.54	335,286.07
Penitentiary	Anamosa	245,152.84	10,645.31	234,507.53
Penitentiary	Pt. Madison ..	191,606.13	103,216.45	88,389.68
School for Deaf	Council Bluffs ..	106,793.14	5,644.32	101,148.82
Soldiers' Orphans' Home	Davenport	155,337.17	2,320.84	153,016.33
Soldiers' Home	Marshalltown ..	247,755.60	5,785.01	238,970.39
Total		\$2,512,248.22	\$181,547.04	\$ 2,330,701.18

Division

Endowment and Interest Funds of the Iowa
State College of Agriculture and
Mechanic Arts, Ames, Iowa.

ENDOWMENT FUND.

1. Mortgage Bond.

**Table No. 189—Showing Mortgage Bonds Deposited with the
Treasurer of State and Bonds Received by Him During
the Biennial Period Ending June 30, 1901.**

1899				
July	1.	Amount of bonds on hand.....	\$	482,838.57
July	11.	New bond, No. 704.....	\$	6,500
July	11.	New bond, No. 705.....		3,000
July	11.	New bond, No. 706.....		1,000
July	11.	New bond, No. 707.....	500—	11,000.00
October	13.	New bond, No. 708.....		8,000
October	13.	New bond, No. 709.....	4,800—	12,800.00
December	20.	New bond, No. 710.....		5,500.00
1900				
March	6.	New bond, No. 711.....	1,700	
March	6.	New bond, No. 712.....	1,500	
March	6.	New bond, No. 713.....	2,500—	5,700.00
March	16.	New bond, No. 717.....	4,000	
March	16.	New bond, No. 718.....	5,000	
March	16.	New bond, No. 726.....	2,150	
March	16.	New bond, No. 727.....	2,150	
March	16.	New bond, No. 728.....	2,000	
March	16.	New bond, No. 731.....	4,000	
March	16.	New bond, No. 734.....	4,000	
March	16.	New bond, No. 744.....	2,500	
March	16.	New bond, No. 747.....	2,500	
March	16.	New bond, No. 751.....	1,500—	29,800.00
March	20.	New bond, No. 743.....	5,200	
March	20.	New bond, No. 746.....	1,200	
March	20.	New bond, No. 748.....	1,400—	7,800.00
March	27.	New bond, No. 739.....	2,500	
March	27.	New bond, No. 753.....	3,800—	6,300.00
March	29.	New bond, No. 754.....		
March	30.	New bond, No. 742.....	3,000	
March	30.	New bond, No. 750.....	5,000	
March	30.	New bond, No. 716.....	4,500	
March	30.	New bond, No. 758.....	2,500—	15,000.00
March	31.	New bond, No. 762.....		2,500.00
April	6.	New bond, No. 724.....	2,500	
April	6.	New bond, No. 768.....	4,000—	6,500.00
April	9.	New bond, No. 735.....	5,000	
April	9.	New bond, No. 752.....	5,000	
April	9.	New bond, No. 760.....	2,000—	12,000.00
April	10.	New bond, No. 767.....		1,400.00
April	11.	New bond, No. 777.....		1,500.00
April	21.	New bond, No. 722.....	3,500	

1900				
April	21.	New bond, No. 740.....	\$ 4,000	
April	21.	New bond, No. 757.....	2,000	
April	21.	New bond, No. 763.....	2,700	
April	21.	New bond, No. 769.....	3,000—	\$ 15,300.00
April	24.	New bond, No. 737.....	2,500	
April	24.	New bond, No. 741.....	2,000	
April	24.	New bond, No. 740.....	4,500	
April	24.	New bond, No. 745.....	4,000	
April	24.	New bond, No. 743.....	2,300	
April	24.	New bond, No. 770.....	2,500	
April	24.	New bond, No. 775.....	3,000	
April	24.	New bond, No. 739.....	3,500	
April	24.	New bond, No. 749.....	4,000	
Ap, II	24.	New bond, No. 779.....	3,000—	31,300.00
May	8.	New bond, No. 734.....	3,000	
May	8.	New bond, No. 755.....	3,500	
May	8.	New bond, No. 759.....	3,500	
May	8.	New bond, No. 773.....	2,400	
May	8.	New bond, No. 774.....	1,400	
May	8.	New bond, No. 776.....	4,000	
May	8.	New bond, No. 778.....	1,300	
May	8.	New bond, No. 782.....	2,000	
May	8.	New bond, No. 784.....	3,500—	24,600.00
May	12.	New bond, No. 761.....	1,700	
May	12.	New bond, No. 771.....	2,500	
May	12.	New bond, No. 772.....	3,000	
May	12.	New bond, No. 781.....	2,100—	8,900.00
May	17.	New bond, No. 783.....		4,500.00
May	18.	New bond, No. 738.....		
May	31.	New bond, No. 744.....	6,000	
May	31.	New bond, No. 745.....	4,000	
May	31.	New bond, No. 785.....	3,000—	13,000.00
June	5.	New bond, No. 749.....		2,400.00
June	20.	New bond, No. 714.....	\$ 2,000	
June	20.	New bond, No. 715.....	2,550	
June	20.	New bond, No. 780.....	2,800	
June	26.	New bond, No. 716.....	2,500—	9,850.00
July	10.	New bond, No. 788.....		3,000.00
July	10.	New bond, No. 788.....		2,800.00
September	7.	Bond returned, No. 393.....	3,000	
September	7.	Bond returned, No. 394.....	1,500—	4,500.00
September	8.	New bond, No. 736.....	4,000	
September	8.	New bond, No. 787.....	1,300	
September	8.	New bond, No. 789.....	2,500—	7,800.00
September	17.	New bond, No. 791.....	1,500	
September	17.	New bond, No. 794.....	3,500—	5,000.00
September	20.	Bond returned, No. 635.....		4,000.00
October	11.	New bond, No. 796.....		1,000.00
October	22.	New bond, No. 800.....		2,500.00
October	23.	New bond, No. 793.....		2,600.00
October	26.	New bond, No. 790.....		3,000.00
October	31.	New bond, No. 795.....	1,500	
October	31.	New bond, No. 797.....	7,000—	8,500.00
November	15.	New bond, No. 801.....	4,500	
November	15.	New bond, No. 802.....	2,800—	7,300.00
November	19.	Bond returned, No. 414.....		2,100.00
November	22.	New bond, No. 799.....		3,000.00
December	24.	New bond, No. 798.....	2,000	
December	24.	New bond, No. 803.....	1,600—	3,600.00
1901				
January	2.	New bond, No. 764.....		1,500.00
January	5.	New bond, No. 809.....		8,000.00

1901				
January	24.	New bond, No. 804.....	\$ 4,000	
January	24.	New bond, No. 805.....	2,000—	\$ 6,000.00
January	29.	New bond, No. 808.....	3,500	
January	29.	New bond, No. 810.....	3,000	
January	29.	New bond, No. 811.....	6,500—	12,500.00
February	7.	New bond, No. 807.....	1,700	
February	7.	New bond, No. 812.....	2,000	
February	7.	New bond, No. 813.....	2,500—	6,200.00
February	13.	New bond, No. 814.....		2,000.00
February	23.	New bond, No. 815.....		2,500.00
March	1.	New bond, No. 817.....	3,000—	
March	1.	New bond, No. 818.....	5,000	
March	1.	New bond, No. 819.....	6,000—	14,000.00
March	22.	New bond, No. 815.....	3,500	
March	22.	New bond, No. 820.....	2,000	
March	22.	New bond, No. 821.....	3,000	
March	22.	New bond, No. 822.....	6,000	
March	22.	New bond, No. 824.....	1,600—	15,100.00
April	10.	New bond, No. 823.....	4,500	
April	10.	New bond, No. 829.....	3,000—	7,500.00
April	15.	New bond, No. 826.....		2,500.00
May	8.	New bond, No. 826.....	3,400	
May	8.	New bond, No. 825.....	4,500	
May	8.	New bond, No. 827.....	3,000—	10,600.00
May	29.	New bond, No. 830.....		3,300.00
June	24.	New bond, No. 828.....		1,500.00
Total.....			\$ 871,788.57	

Table No. 190—Showing Payment of Mortgage Bonds and Bonds Sent the Financial Agent for Foreclosure During the Biennial Period Ending June 30, 1901.

1889.				
July	12.	Bond No. 389, redeemed.....	\$ 950.00	
July	12.	Bond No. 341, redeemed.....	1,600.00—	\$ 2,550.00
July	26.	Bond No. 259, redeemed.....		3,500.00
August	26.	Bond No. 189, redeemed.....		1,500.00
September	29.	Bond No. 529, redeemed.....		5,000.00
September	29.	Bond No. 559, redeemed.....		2,000.00
September	22.	Bond No. 285, redeemed.....		500.00
September	23.	Bond No. 282, redeemed.....	2,300.00	
September	23.	Bond No. 312, redeemed.....	1,800.00—	4,100.00
September	25.	Bond No. 356, part payment.....		100.00
September	28.	Bond No. 311, redeemed.....	600.00	
September	28.	Bond No. 560, redeemed.....	1,000.00—	1,600.00
September	29.	Bond No. 253, redeemed.....	500.00	
September	29.	Bond No. 544, redeemed.....	1,600.00—	2,300.00
September	30.	Bond No. 291, redeemed.....	2,300.00	
September	30.	Bond No. 294, redeemed.....	400.00	
September	30.	Bond No. 349, redeemed.....	500.00	
September	30.	Bond No. 437, redeemed.....	800.00—	800.00
September	30.	Bond No. 543, redeemed.....	1,300.00	
September	30.	Bond No. 561, redeemed.....	1,000.00—	7,100.00
October	2.	Bond No. 347, redeemed.....	1,850.00	
October	2.	Bond No. 292, redeemed.....	2,000.00	
October	2.	Bond No. 297, redeemed.....	850.00	
October	2.	Bond No. 308, redeemed.....	800.00	
October	2.	Bond No. 290, redeemed.....	1,000.00	

II. Endowment Cash.

Table No. 191—Showing Receipts of Endowment Fund, Being Payments of Principal of Mortgage Bonds and Additional Endowment Received for the Biennial Period Ending June 30, 1901.

July 1899.	1.	Balance on hand.....	\$	88,621.96
July	8.	Cash from Herman Knapp, Treasurer.....		3,900.00
July	12.	Cash from bond No. 389, redeemed.....	\$	950.00
July	12.	Cash from bond No. 341, redeemed.....	1,600.00—	2,550.00
July	26.	Cash from bond No. 259, redeemed.....		3,500.00
August	28.	Cash from bond No. 189, redeemed.....		1,500.00
September	19.	Cash from bond No. 529, redeemed.....		5,000.00
September	20.	Cash from bond No. 569, redeemed.....		2,000.00
September	22.	Cash from bond No. 265, redeemed.....		500.00
September	23.	Cash from bond No. 282, redeemed.....	2,300.00	
September	23.	Cash from bond No. 312, redeemed.....	1,800.00—	4,100.00
September	25.	Cash from bond No. 356, part payment.....		100.00
September	28.	Cash from bond No. 311, redeemed.....	600.00	
September	28.	Cash from bond No. 560, redeemed.....	1,000.00—	1,600.00
September	29.	Cash from bond No. 253, redeemed.....		500.00
September	29.	Cash from bond No. 544, redeemed.....	1,800.00—	2,300.00
September	30.	Cash from bond No. 436, redeemed.....	2,300.00	
September	30.	Cash from bond No. 291, redeemed.....	400.00	
September	30.	Cash from bond No. 294, redeemed.....	500.00	
September	30.	Cash from bond No. 349, redeemed.....	800.00	
September	30.	Cash from bond No. 437, redeemed.....	800.00	
September	30.	Cash from bond No. 543, redeemed.....	1,300.00	
September	30.	Cash from bond No. 561, redeemed.....	1,000.00—	7,100.00
October	2.	Cash from bond No. 347, redeemed.....	1,850.00	
October	2.	Cash from bond No. 292, redeemed.....	2,000.00	
October	2.	Cash from bond No. 297, redeemed.....	850.00	
October	2.	Cash from bond No. 308, redeemed.....	800.00	
October	2.	Cash from bond No. 290, redeemed.....	1,000.00	
October	2.	Cash from bond No. 87, redeemed.....	1,600.00—	8,100.00
October	3.	Cash from bond No. 306, redeemed.....	1,100.00	
October	3.	Cash from bond No. 425, redeemed.....	1,800.00—	2,500.00
October	4.	Cash from bond No. 574, redeemed.....		2,500.00
October	9.	Cash from bond No. 266, redeemed.....		400.00
October	10.	Cash from bond No. 305, redeemed.....	700.00	
October	10.	Cash from bond No. 573, redeemed.....	4,000.00—	4,700.00
October	17.	Cash from bond No. 304, redeemed.....	1,000.00	
October	18.	Cash from bond No. 92, redeemed.....	1,100.00	
October	27.	Cash from bond No. 641, redeemed.....	4,000.00	
October	28.	Cash from bond No. 617, part payment.....	200.00	
November	15.	Cash from Herman Knapp, agent.....	400.00	
November	16.	Cash from Herman Knapp, treasurer.....	2,500.00	
November	17.	Cash from bond No. 136, part payment.....	200.00	
November	18.	Cash from Herman Knapp, agent.....	480.00	
November	23.	Cash from bond No. 583, redeemed.....	2,000.00	
November	24.	Cash from bond No. 293, redeemed.....	5,000.00	
November	27.	Cash from bond No. 284, redeemed.....	2,000.00	
December	7.	Cash from Herman Knapp, agent.....	560.00	
December	11.	Cash from bond No. 12, redeemed.....	2,000.00	
December	26.	Cash from Herman Knapp, agent.....	992.00	
December	26.	Cash from Herman Knapp, treasurer.....	700.00	
December	26.	Cash from bond No. 330, redeemed.....	100.00—	2,692.00
December	27.	Cash from bond No. 415, redeemed.....	1,900.00	
December	27.	Cash from bond No. 63, redeemed.....	800.00	
December	27.	Cash from bond No. 326, redeemed.....	1,600.00—	4,300.00

December 1899	29.	Cash from bond No. 342, redeemed.....	\$	1,000.00
December	29.	Cash from bond No. 409, redeemed.....	1,400.00—	\$ 2,400.00
December	30.	Cash from bond No. 332, redeemed.....	700.00	
December	30.	Cash from bond No. 374, redeemed.....	1,000.00	
December	30.	Cash from bond No. 378, redeemed.....	500.00	
December	30.	Cash from bond No. 584, redeemed.....	1,100.00	
December	30.	Cash from bond No. 455, redeemed.....	1,500.00	
December	30.	Cash from bond No. 390, redeemed.....	1,600.00—	6,400.00
January 1900.	2.	Cash from bond No. 340, redeemed.....	1,000.00	
January	2.	Cash from bond No. 366, redeemed.....	1,500.00	
January	2.	Cash from bond No. 384, redeemed.....	700.00	
January	2.	Cash from bond No. 379, redeemed.....	1,000.00	
January	2.	Cash from bond No. 385, redeemed.....	1,000.00	
January	2.	Cash from bond No. 443, redeemed.....	4,000.00	
January	2.	Cash from bond No. 428, redeemed.....	300.00	
January	2.	Cash from bond No. 503, redeemed.....	1,250.00	
January	2.	Cash from bond No. 507, redeemed.....	1,300.00	
January	2.	Cash from bond No. 538, redeemed.....	1,000.00	
January	2.	Cash from bond No. 567, redeemed.....	600.00	
January	2.	Cash from bond No. 568, redeemed.....	1,000.00	
January	2.	Cash from bond No. 459, redeemed.....	1,000.00	
January	2.	Cash from bond No. 558, redeemed.....	1,500.00	
January	2.	Cash from bond No. 363, redeemed.....	3,000.00	
January	2.	Cash from bond No. 333, redeemed.....	2,240.00	
January	2.	Cash from bond No. 566, foreclosed.....	6,000.00	
January	2.	Cash from bond No. 566, costs advanced.....	228.99—	28,618.99
January	15.	Cash from bond No. 314, redeemed.....		\$ 298.57
January	19.	Cash from bond No. 524, part payment.....		580.00
January	22.	Cash from bond No. 554, redeemed.....	\$ 700.00	
January	22.	Cash from bond No. 580, redeemed.....	2,500.00	3,200.00
January	25.	Cash from Herman Knapp, treasurer.....		1,200.00
February	2.	Cash from Herman Knapp, agent.....		560.00
February	8.	Cash from bond No. 524, redeemed.....		420.00
February	23.	Cash from bond No. 377, redeemed.....		600.00
March	2.	Cash from bond No. 339, redeemed.....		1,000.00
March	10.	Cash from Herman Knapp, agent.....		3,440.00
March	16.	Cash from Herman Knapp, treasurer.....		2,750.00
April	14.	Cash from Herman Knapp, agent.....		1,575.00
April	26.	Cash from Herman Knapp, treasurer.....		5,500.00
May	10.	Cash from Herman Knapp, agent.....		3,634.20
June	5.	Cash from bond No. 74, redeemed.....		850.00
June	8.	Cash from Herman Knapp, agent.....		1,440.00
June	19.	Cash from Herman Knapp, treasurer.....		6,715.56
July	27.	Cash from bond No. 610, redeemed.....	2,500.00	
July	27.	Cash from bond No. 611, redeemed.....	2,500.00	5,000.00
August	13.	Cash from Herman Knapp, agent.....		2,900.58
September	6.	Cash from Herman Knapp, agent.....		1,359.51
September	15.	Cash from bond No. 356, redeemed.....		600.00
September	21.	Cash from bond No. 575, redeemed.....		2,500.00
September	24.	Cash from bond No. 624, redeemed.....		1,400.00
September	26.	Cash from bond No. 351, redeemed.....		700.00
September	27.	Cash from bond No. 542, redeemed.....		1,000.00
September	28.	Cash from bond No. 476, redeemed.....	1,000.00	
September	28.	Cash from bond No. 591, redeemed.....	2,500.00	
September	28.	Cash from bond No. 587, redeemed.....	3,800.00	7,300.00
September	29.	Cash from bond No. 350, redeemed.....		1,100.00
October	1.	Cash from bond No. 134, redeemed.....	1,600.00	
October	1.	Cash from bond No. 581, redeemed.....	2,000.00	3,600.00
October	8.	Cash from bond No. 369, redeemed.....		3,000.00
October	11.	Cash from Herman Knapp, agent.....		1,160.00
October	17.	Cash from bond No. 362, redeemed.....		750.00

1900				
October	29.	Cash from bond No. 590, redeemed.....	\$ 4,500.00	
October	29.	Cash from bond No. 613, redeemed.....	2,500.00	\$ 7,000.00
October	31.	Cash from Herman Knapp, agent.....		450.00
November	21.	Cash from Herman Knapp, treasurer.....		500.00
November	27.	Cash from bond No. 468, redeemed.....		1,500.00
December	5.	Cash from Herman Knapp, agent.....		512.20
December	14.	Cash from Herman Knapp, agent.....	2,382.08	
December	14.	Cash from Bond No. 393, redeemed.....	3,000.00	*
December	14.	Cash from Bond No. 394, redeemed.....	1,500.00—	6,882.08
December	15.	Cash from Bond No. 501, redeemed.....	1,600.00	
December	15.	Cash from Bond No. 596, redeemed.....	1,000.00—	2,600.00
December	20.	Cash from Bond No. 607, redeemed.....		2,000.00
December	26.	Cash from Bond No. 695, redeemed.....		600.00
December	27.	Cash from Bond No. 609, redeemed.....		1,000.00
December	28.	Cash from Bond No. 688, redeemed.....		2,600.00
December	29.	Cash from Bond No. 395, redeemed.....	2,000.00	
December	29.	Cash from Bond No. 412, redeemed.....	1,000.00	
December	29.	Cash from Bond No. 511, redeemed.....	1,000.00—	4,000.00
December	31.	Cash from Bond No. 380, redeemed.....	2,500.00	
December	31.	Cash from Bond No. 585, redeemed.....	2,000.00	
December	31.	Cash from Bond No. 612, redeemed.....	3,000.00—	7,500.00
1901				
January	2.	Cash from Bond No. 15, redeemed.....	800.00	
January	2.	Cash from Bond No. 381, redeemed.....	800.00	
January	2.	Cash from Bond No. 419, redeemed.....	1,200.00	
January	2.	Cash from Bond No. 526, redeemed.....	1,000.00	
January	2.	Cash from Bond No. 571, redeemed.....	1,200.00	
January	2.	Cash from Bond No. 616, redeemed.....	5,000.00	
January	2.	Cash from Bond No. 680, redeemed.....	1,800.00	
January	2.	Cash from Bond No. 681, redeemed.....	1,600.00	
January	2.	Cash from Bond No. 682, redeemed.....	1,600.00	
January	2.	Cash from Bond No. 689, redeemed.....	1,700.00	
January	2.	Cash from Bond No. 617, part payment.....	900.00—	17,600.00
January	3.	Cash from Bond No. 683, redeemed.....		1,200.00
January	4.	Cash from Bond No. 407, redeemed.....	1,600.00	
January	4.	Cash from Bond No. 597, redeemed.....	1,000.00—	2,600.00
January	5.	Cash from Bond No. 639, redeemed.....		2,000.00
January	8.	Cash from Bond No. 444, redeemed.....		500.00
January	9.	Cash from Herman Knapp, agent.....	430.00	
January	9.	Cash from Herman Knapp, treasurer.....	2,000.00	2,430.00
January	9.	Cash from Bond No. 388, redeemed.....	1,200.00	
January	9.	Cash from Bond No. 400, redeemed.....	2,400.00—	3,600.00
January	14.	Cash from Bond No. 525, redeemed.....	2,000.00	
January	14.	Cash from Bond No. 690, redeemed.....	2,500.00—	4,500.00
January	18.	Cash from Bond No. 614, redeemed.....		600.00
February	7.	Cash from Bond No. 318, redeemed.....	2,400.00	
February	7.	Cash from Herman Knapp, agent.....	1,400.00—	3,800.00
February	13.	Cash from Bond No. 411, redeemed.....		1,250.00
February	15.	Cash from Herman Knapp, agent.....		2,640.00
March	2.	Cash from Bond No. 414, redeemed.....		2,100.00
March	22.	Cash from Herman Knapp, agent.....		260.80
April	1.	Cash from Bond No. 485, redeemed.....		200.00
April	3.	Cash from Bond No. 480, redeemed.....		1,600.00
April	5.	Cash from Bond No. 500, redeemed.....		800.00
April	8.	Cash from Herman Knapp, treasurer.....		7,184.44
May	31.	Cash from Herman Knapp, agent.....		800.00
June	5.	Cash from Herman Knapp, treasurer.....		3,200.00
June	11.	Cash from Herman Knapp, agent.....		560.00
June	18.	Cash from Herman Knapp, agent.....		560.00
June	20.	Cash from Bond No. 751, redeemed.....		1,500.00
Total			\$	372,585.89

Table No. 192—Showing Disbursements of Endowment Fund to the Financial Agent of the College for the Biennial Period Ending June 30, 1901, together with Balance in the Treasury.

1899				
August	14.	Cash paid W. A. Helsell, financial agent.....	\$ 4,500.00	
August	22.	Cash paid W. A. Helsell, financial agent.....		8,000.00
September	8.	Cash paid W. A. Helsell, financial agent.....		4,800.00
November	2.	Cash paid W. A. Helsell, financial agent.....		5,500.00
December	9.	Cash paid W. A. Helsell, financial agent.....		3,200.00
1900.				
January	19.	Cash paid W. A. Helsell, financial agent.....		2,500.00
February	21.	Cash paid W. A. Helsell, financial agent.....		5,550.00
February	27.	Cash paid W. A. Helsell, financial agent.....		13,000.00
March	2.	Cash paid W. A. Helsell, financial agent.....		25,800.00
March	3.	Cash paid W. A. Helsell, financial agent.....		8,500.00
March	5.	Cash paid W. A. Helsell, financial agent.....		5,300.00
March	8.	Cash paid W. A. Helsell, financial agent.....		19,200.00
March	13.	Cash paid W. A. Helsell, financial agent.....		28,400.00
March	15.	Cash paid W. A. Helsell, financial agent.....		7,600.00
March	22.	Cash paid W. A. Helsell, financial agent.....		7,300.00
March	26.	Cash paid W. A. Helsell, financial agent.....		5,000.00
March	27.	Cash paid W. A. Helsell, financial agent.....		6,300.00
March	29.	Cash paid W. A. Helsell, financial agent.....		10,000.00
March	31.	Cash paid W. A. Helsell, financial agent.....		11,500.00
April	2.	Cash paid W. A. Helsell, financial agent.....		4,700.00
April	9.	Cash paid W. A. Helsell, financial agent.....		10,300.00
April	11.	Cash paid W. A. Helsell, financial agent.....		8,400.00
April	17.	Cash paid W. A. Helsell, financial agent.....		7,800.00
April	24.	Cash paid W. A. Helsell, financial agent.....		8,100.00
May	7.	Cash paid W. A. Helsell, financial agent.....		7,000.00
August	8.	Cash paid W. A. Helsell, financial agent.....		11,600.00
September	19.	Cash paid W. A. Helsell, financial agent.....		10,100.00
October	2.	Cash paid W. A. Helsell, financial agent.....		5,500.00
October	8.	Cash paid W. A. Helsell, financial agent.....		7,000.00
October	17.	Cash paid W. A. Helsell, financial agent.....		4,500.00
October	29.	Cash paid W. A. Helsell, financial agent.....		6,400.00
November	23.	Cash paid W. A. Helsell, financial agent.....		4,000.00
December	24.	Cash paid W. A. Helsell, financial agent.....		5,500.00
1901.				
January	4.	Cash paid W. A. Helsell, financial agent.....		13,400.00
January	14.	Cash paid W. A. Helsell, financial agent.....		16,700.00
February	15.	Cash paid W. A. Helsell, financial agent.....		7,500.00
February	28.	Cash paid W. A. Helsell, financial agent.....		16,500.00
March	26.	Cash paid W. A. Helsell, financial agent.....		17,100.00
May	2.	Cash paid W. A. Helsell, financial agent.....		11,000.00
June	7.	Cash paid W. A. Helsell, financial agent.....		4,000.00
June	20.	Cash paid W. A. Helsell, financial agent.....		2,400.00
June	29.	Cash on hand.....		1,135.89

Total \$ 372,585.89

III. Morrill Endowment.

Table No. 193—Showing Receipts and Disbursements of Morrill Endowment Fund Received from the United States Government for the Biennial Period Ending June 30, 1901.

Received in accordance with act of Congress, approved August 30, 1890.

RECEIPTS.

July 7, 1899.	Received from the treasurer of the United States.....	\$ 25,000.00
July 13, 1900.	Received from the treasurer of the United States.....	25,000.00
Total		\$ 50,000.00

DISBURSEMENTS.

September 25, 1899.	Paid Herman Knapp, treasurer.....	\$ 12,500.00
April 30, 1900.	Paid Herman Knapp, treasurer.....	12,500.00
August 1, 1900.	Paid Herman Knapp, treasurer.....	5,000.00
October 29, 1900.	Paid Herman Knapp, treasurer.....	5,000.00
November 28, 1900.	Paid Herman Knapp, treasurer.....	5,000.00
April 8, 1901.	Paid Herman Knapp, treasurer.....	10,000.00
Total.....		\$ 50,000.00

IV. Interest Fund.

Table No. 194—Showing Receipts and Disbursements of Interest Received from Mortgage Bonds for Biennial Period Ending June 30, 1901.

RECEIPTS.

1899.			
July	1.	Balance on hand.....	\$ 13,079.22
July	31.	Interest collected during July	601.17
August	31.	Interest collected during August.....	361.19
September	30.	Interest collected during September.....	4,595.11
October	31.	Interest collected during October.....	5,288.57
November	30.	Interest collected during November	1,761.83
December	31.	Interest collected during December.....	7,766.65
1900.			
January	31.	Interest collected during January.....	12,261.95
February	28.	Interest collected during February.....	790.28
March	31.	Interest collected during March.....	580.41
April	30.	Interest collected during April.....	337.48
May	31.	Interest collected during May.....	309.09
June	30.	Interest collected during June.....	919.34
July	31.	Interest collected during July	2,000.42
August	31.	Interest collected during August	65.65
September	30.	Interest collected during September	5,163.79
October	31.	Interest collected during October	3,226.67
November	30.	Interest collected during November.....	520.47
December	31.	Interest collected during December.....	14,944.17

1901.			
January	31.	Interest collected during January	\$ 10,551.57
February	28.	Interest collected during February.....	1,659.04
March	31.	Interest collected during March.....	990.00
April	30.	Interest collected during April.....	368.60
May	31.	Interest collected during May.....	493.40
June	30.	Interest collected during June	31.25
Total			\$ 88,667.32

DISBURSEMENTS.

1899.			
July	7.	Paid Herman Knapp, treasurer	\$ 13,079.22
December	2.	Paid Herman Knapp, treasurer.....	10,846.04
1900.			
March	3.	Paid Herman Knapp, treasurer	9,528.48
June	18.	Paid Herman Knapp, treasurer	14,279.21
October	29.	Paid Herman Knapp, treasurer	8,149.20
November	28.	Paid Herman Knapp, treasurer	3,226.67
1901.			
January	4.	Paid Herman Knapp, treasurer	5,000.00
January	9.	Paid Herman Knapp, treasurer	10,464.64
March	14.	Paid Herman Knapp, treasurer	12,210.61
June	30.	Balance on hand.....	1,883.25
Total			\$ 88,667.32

Special Funds.

SWAMP LAND INDEMNITY,
TEMPORARY SCHOOL FUND,
PERMANENT SCHOOL FUND,
SPECIAL UNIVERSITY TAX,
SPECIAL STATE COLLEGE TAX.

Table No. 195—Showing Receipts and Disbursements of Swamp Land Indemnity.

In accordance with section 9 chapter 160, Acts of the Ninth General Assembly and chapter 146, Acts of the Twenty-eighth General Assembly.

RECEIPTS.

July	1, 1899.	Balance on hand.....	\$ 750.00
July	15, 1899.	Received from Gov. L. M. Shaw, for Howard county.....	1,837.74
July	15, 1899.	Received from Gov. L. M. Shaw, for Linn county.....	3,319.14
January	22, 1900.	Received from Gov. L. M. Shaw, for Clinton county.....	12.48
January	22, 1900.	Received from Gov. L. M. Shaw, for Marshall county.....	50.00
March	7, 1900.	Received from Gov. L. M. Shaw, for Bremer county.....	1,642.98
March	24, 1900.	Received from Gov. L. M. Shaw, for Poweshiek county.....	5,571.35
April	18, 1900.	Received from Gov. L. M. Shaw, for Delaware county.....	4,311.67
May	10, 1900.	Received from Gov. L. M. Shaw, for Hamilton county.....	4,969.76
May	31, 1900.	Received from Gov. L. M. Shaw, for Hardin county.....	581.53
May	31, 1900.	Received from Gov. L. M. Shaw, for Howard county.....	528.68
May	31, 1900.	Received from Gov. L. M. Shaw, for Wapello county.....	869.20
August	31, 1900.	Received from Gov. L. M. Shaw, for Bremer county.....	2,558.37
October	30, 1900.	Received from Gov. L. M. Shaw, for Dallas county.....	100.00
October	30, 1900.	Received from Gov. L. M. Shaw, for Muscatine county.....	574.18
January	29, 1901.	Received from Gov. L. M. Shaw, for Humboldt county.....	50.40
June	19, 1901.	Received from Gov. L. M. Shaw, for Webster county.....	1,202.28
June	19, 1901.	Received from Gov. L. M. Shaw, for Webster county.....	8,426.27
Total.....			\$ 37,356.03

DISBURSEMENTS.

July	5, 1899.	Paid to Howard county.....	\$ 450.00
August	2, 1899.	Paid to Linn county.....	3,319.14
August	28, 1899.	Paid to Dallas county.....	300.00
September	13, 1899.	Paid to Howard county.....	1,837.74
March	21, 1900.	Paid to Clinton county.....	12.48
May	3, 1900.	Paid to Bremer county.....	1,642.98
June	7, 1900.	Paid to Poweshiek county.....	5,571.35
June	14, 1900.	Paid to Wapello county.....	869.20
June	16, 1900.	Paid to Hamilton county.....	4,969.76
June	18, 1900.	Paid to Howard county.....	528.68
June	29, 1900.	Paid to Marshall county.....	50.00
July	7, 1900.	Paid to Hardin county.....	581.53
September	10, 1900.	Paid to Delaware county.....	4,311.67
October	30, 1900.	Paid to Bremer county.....	2,558.37
November	27, 1900.	Paid to Muscatine county.....	574.18
June	29, 1901.	Balance on hand.....	9,778.95
Total.....			\$ 37,356.03

Table No. 196—Showing Receipts and Disbursements of Temporary School Fund.

In accordance with the provisions of section 2839 of the Code.

RECEIPTS.

September 22, 1899.	Auditor of State's apportionment order.....	\$	304.02
March 12, 1900.	Auditor of State's apportionment order.....		353.15
September 8, 1900.	Auditor of State's apportionment order.....	\$	353.15
March 11, 1901.	Auditor of State's apportionment order.....		349.98
	Total	\$	1,353.30

DISBURSEMENTS.

September 22, 1899.	Transfer to general revenue	\$	304.02
March 12, 1900.	Transfer to general revenue		353.15
September 8, 1900.	Transfer to general revenue		353.15
March 11, 1901.	Transfer to general revenue		349.98
	Total	\$	1,353.30

Table No. 197—Showing Receipts and Disbursements of Permanent School Fund.

In accordance with sections 1801 and 2838 of the Code.

RECEIPTS.

January 10, 1900.	Cash from Dutcher & Burton, escheat Wm. Krauss estate.....	\$	184.60
January 23, 1901.	Cash from Ed. Hicklin, clerk, escheat Leopold Weiss, estate.....		13.46
April 5, 1901.	Cash from A. L. Haakinson, clerk, fine insurance agent without state certificate.....		49.88
	Total	\$	247.94

DISBURSEMENTS.

November 14, 1900.	Transfer to Johnson county, order Auditor of State.....	\$	184.60
June 29, 1901.	Balance on hand		63.34
	Total	\$	247.94

Table No. 198—Showing Receipts and Disbursements of the Special University Tax.

In accordance with section 2644 of the Code.

RECEIPTS.

July 1, 1899.	Balance on hand	\$	50,178.19
July 1, 1899, to June 29, 1901.	Adair county		731.79
July 1, 1899, to June 29, 1901.	Adams county		653.64
July 1, 1899, to June 29, 1901.	Allamakee county		706.79
July 1, 1899, to June 29, 1901.	Appanoose county	\$	863.52
July 1, 1899, to June 29, 1901.	Audubon county		681.88
July 1, 1899, to June 29, 1901.	Benton county		1,599.58
July 1, 1899, to June 29, 1901.	Black Hawk county		1,684.10
July 1, 1899, to June 29, 1901.	Boone county		1,190.20

July 1, 1899, to June 29, 1901.	Bremer county.....	\$	794.66
July 1, 1899, to June 29, 1901.	Buchanan county.....		1,684.92
July 1, 1899, to June 29, 1901.	Buena Vista county.....		856.10
July 1, 1899, to June 29, 1901.	Butler county.....		668.01
July 1, 1899, to June 29, 1901.	Calhoun county.....		865.92
July 1, 1899, to June 29, 1901.	Carroll county.....		996.25
July 1, 1899, to June 29, 1901.	Cass county.....		1,114.25
July 1, 1899, to June 29, 1901.	Cedar county.....		1,410.20
July 1, 1899, to June 29, 1901.	Cerro Gordo county.....		1,035.69
July 1, 1899, to June 29, 1901.	Cherokee county.....		924.87
July 1, 1899, to June 29, 1901.	Chickasaw county.....		744.10
July 1, 1899, to June 29, 1901.	Clarke county.....		634.95
July 1, 1899, to June 29, 1901.	Clay county.....		639.28
July 1, 1899, to June 29, 1901.	Clayton county.....		1,149.60
July 1, 1899, to June 29, 1901.	Clinton county.....		2,114.01
July 1, 1899, to June 29, 1901.	Crawford county.....		1,128.37
July 1, 1899, to June 29, 1901.	Dallas county.....		1,212.59
July 1, 1899, to June 29, 1901.	Davis county.....		691.69
July 1, 1899, to June 29, 1901.	Decatur county.....		781.61
July 1, 1899, to June 29, 1901.	Delaware county.....		1,020.61
July 1, 1899, to June 29, 1901.	Des Moines county.....		1,518.79
July 1, 1899, to June 29, 1901.	Dickinson county.....		386.30
July 1, 1899, to June 29, 1901.	Dubuque county.....		2,541.08
July 1, 1899, to June 29, 1901.	Emmet county.....		430.37
July 1, 1899, to June 29, 1901.	Fayette county.....		1,210.02
July 1, 1899, to June 29, 1901.	Floyd county.....		1,058.72
July 1, 1899, to June 29, 1901.	Franklin county.....		893.55
July 1, 1899, to June 29, 1901.	Fremont county.....		907.99
July 1, 1899, to June 29, 1901.	Greene county.....		1,017.13
July 1, 1899, to June 29, 1901.	Grundy county.....		910.78
July 1, 1899, to June 29, 1901.	Guthrie county.....		937.21
July 1, 1899, to June 29, 1901.	Hamilton county.....		1,069.72
July 1, 1899, to June 29, 1901.	Hancock county.....		645.94
July 1, 1899, to June 29, 1901.	Hardin county.....		1,102.39
July 1, 1899, to June 29, 1901.	Harrison county.....		1,067.41
July 1, 1899, to June 29, 1901.	Henry county.....		1,027.89
July 1, 1899, to June 29, 1901.	Howard county.....		716.04
July 1, 1899, to June 29, 1901.	Humboldt county.....		683.75
July 1, 1899, to June 29, 1901.	Ida county.....		688.14
July 1, 1899, to June 29, 1901.	Iowa county.....		1,068.50
July 1, 1899, to June 29, 1901.	Jackson county.....		1,097.02
July 1, 1899, to June 29, 1901.	Jasper county.....		1,584.79
July 1, 1899, to June 29, 1901.	Jefferson county.....		909.49
July 1, 1899, to June 29, 1901.	Johnson county.....		1,588.88
July 1, 1899, to June 29, 1901.	Jones county.....		1,217.42
July 1, 1899, to June 29, 1901.	Keokuk county.....		1,268.56
July 1, 1899, to June 29, 1901.	Kossuth county.....		1,210.63
July 1, 1899, to June 29, 1901.	Lee county.....		1,628.44
July 1, 1899, to June 29, 1901.	Linn county.....		2,420.51
July 1, 1899, to June 29, 1901.	Louisa county.....		710.74
July 1, 1899, to June 29, 1901.	Lucas county.....		703.71
July 1, 1899, to June 29, 1901.	Lyon county.....		751.64
July 1, 1899, to June 29, 1901.	Madison county.....		844.69
July 1, 1899, to June 29, 1901.	Mahaska county.....		1,301.88
July 1, 1899, to June 29, 1901.	Marion county.....		1,118.79
July 1, 1899, to June 29, 1901.	Marshall county.....		1,507.81
July 1, 1899, to June 29, 1901.	Mills county.....		936.65
July 1, 1899, to June 29, 1901.	Mitchell county.....		805.55
July 1, 1899, to June 29, 1901.	Monona county.....		818.85
July 1, 1899, to June 29, 1901.	Monroe county.....		649.63
July 1, 1899, to June 29, 1901.	Montgomery county.....		937.59
July 1, 1899, to June 29, 1901.	Muscatine county.....		1,386.94
July 1, 1899, to June 29, 1901.	O'Brien county.....		828.46

July 1, 1899, to June 29, 1901.	Oscola county.....	\$ 429.81
July 1, 1899, to June 29, 1901.	Page county.....	1,159.18
July 1, 1899, to June 29, 1901.	Palo Alto county.....	627.48
July 1, 1899, to June 29, 1901.	Plymouth county.....	1,289.56
July 1, 1899, to June 29, 1901.	Pocahontas county.....	781.61
July 1, 1899, to June 29, 1901.	Polk county.....	4,087.58
July 1, 1899, to June 29, 1901.	Pottawattamie county.....	2,459.23
July 1, 1899, to June 29, 1901.	Poweshiek county.....	1,193.75
July 1, 1899, to June 29, 1901.	Ringgold county.....	712.56
July 1, 1899, to June 29, 1901.	Sac county.....	957.49
July 1, 1899, to June 29, 1901.	Sac county.....	2,588.43
July 1, 1899, to June 29, 1901.	Scott county.....	908.48
July 1, 1899, to June 29, 1901.	Shelby county.....	1,217.11
July 1, 1899, to June 29, 1901.	Sioux county.....	1,174.89
July 1, 1899, to June 29, 1901.	Story county.....	1,447.45
July 1, 1899, to June 29, 1901.	Tama county.....	894.77
July 1, 1899, to June 29, 1901.	Taylor county.....	798.94
July 1, 1899, to June 29, 1901.	Union county.....	808.46
July 1, 1899, to June 29, 1901.	Van Buren county.....	1,286.35
July 1, 1899, to June 29, 1901.	Vapello county.....	1,012.10
July 1, 1899, to June 29, 1901.	Warren county.....	1,291.99
July 1, 1899, to June 29, 1901.	Washington county.....	802.00
July 1, 1899, to June 29, 1901.	Wayne county.....	1,371.23
July 1, 1899, to June 29, 1901.	Webster county.....	478.77
July 1, 1899, to June 29, 1901.	Winnebago county.....	1,156.89
July 1, 1899, to June 29, 1901.	Winneshek county.....	2,165.07
July 1, 1899, to June 29, 1901.	Woodbury county.....	520.48
July 1, 1899, to June 29, 1901.	Worth county.....	824.90
July 1, 1899, to June 29, 1901.	Wright county.....	824.90

Total.....\$ 158,891.47

DISBURSEMENTS.

August 29, 1899, State auditor's warrant redeemed.....	\$ 20,000.00
November 20, 1899, State auditor's warrant redeemed.....	25,000.00
January 24, 1900, State auditor's warrant redeemed.....	25,000.00
May 22, 1900, State auditor's warrant redeemed.....	25,000.00
September 5, 1900, State auditor's warrant redeemed.....	18,000.00
November 16, 1900, State auditor's warrant redeemed.....	2,975.00
January 5, 1901, State auditor's warrant redeemed.....	3,000.00
March 11, 1901, State auditor's warrant redeemed.....	28,500.00
May 29, 1901, State auditor's warrant redeemed.....	1,516.47
June 29, 1901, Balance on hand.....	1,516.47

Total.....\$ 158,891.47

Table No. 199—Showing Receipts and Disbursements of the Special Iowa State College Tax.

In accordance with section 1, chapter 99, Acts of the Twenty-eighth General Assembly.

RECEIPTS.

July 1, 1899, to June 29, 1901.	Adair county.....	\$ 187.59
July 1, 1899, to June 29, 1901.	Adams county.....	170.65
July 1, 1899, to June 29, 1901.	Allamakee county.....	221.60
July 1, 1899, to June 29, 1901.	Appanoose county.....	227.74
July 1, 1899, to June 29, 1901.	Audubon county.....	163.29
July 1, 1899, to June 29, 1901.	Benton county.....	499.05
July 1, 1899, to June 29, 1901.	Black Hawk county.....	486.15

July 1, 1899, to June 29, 1901.	Boone county.....	349.49
July 1, 1899, to June 29, 1901.	Bremser county.....	249.59
July 1, 1899, to June 29, 1901.	Buchanan county.....	281.60
July 1, 1899, to June 29, 1901.	Buena Vista county.....	251.11
July 1, 1899, to June 29, 1901.	Butler county.....	291.40
July 1, 1899, to June 29, 1901.	Calhoun county.....	216.78
July 1, 1899, to June 29, 1901.	Carroll county.....	252.99
July 1, 1899, to June 29, 1901.	Cass county.....	286.21
July 1, 1899, to June 29, 1901.	Cedar county.....	425.03
July 1, 1899, to June 29, 1901.	Cerro Gordo county.....	281.55
July 1, 1899, to June 29, 1901.	Cherokee county.....	256.99
July 1, 1899, to June 29, 1901.	Chickasaw county.....	214.34
July 1, 1899, to June 29, 1901.	Clarke county.....	176.48
July 1, 1899, to June 29, 1901.	Clay county.....	101.10
July 1, 1899, to June 29, 1901.	Clayton county.....	332.89
July 1, 1899, to June 29, 1901.	Clinton county.....	611.21
July 1, 1899, to June 29, 1901.	Crawford county.....	303.86
July 1, 1899, to June 29, 1901.	Dallas county.....	336.43
July 1, 1899, to June 29, 1901.	Davis county.....	184.70
July 1, 1899, to June 29, 1901.	Decatur county.....	2.27
July 1, 1899, to June 29, 1901.	Delaware county.....	318.26
July 1, 1899, to June 29, 1901.	Des Moines county.....	429.59
July 1, 1899, to June 29, 1901.	Dickinson county.....	129.58
July 1, 1899, to June 29, 1901.	Dubuque county.....	631.04
July 1, 1899, to June 29, 1901.	Emmet county.....	195.14
July 1, 1899, to June 29, 1901.	Fayette county.....	386.07
July 1, 1899, to June 29, 1901.	Floyd county.....	265.12
July 1, 1899, to June 29, 1901.	Franklin county.....	267.95
July 1, 1899, to June 29, 1901.	Freemont county.....	293.58
July 1, 1899, to June 29, 1901.	Greene county.....	286.23
July 1, 1899, to June 29, 1901.	Grundy county.....	294.73
July 1, 1899, to June 29, 1901.	Guthrie county.....	248.15
July 1, 1899, to June 29, 1901.	Hamilton county.....	272.03
July 1, 1899, to June 29, 1901.	Hancock county.....	191.70
July 1, 1899, to June 29, 1901.	Hardin county.....	311.76
July 1, 1899, to June 29, 1901.	Harrison county.....	300.43
July 1, 1899, to June 29, 1901.	Henry county.....	288.62
July 1, 1899, to June 29, 1901.	Howard county.....	187.47
July 1, 1899, to June 29, 1901.	Humboldt county.....	184.24
July 1, 1899, to June 29, 1901.	Ida county.....	187.72
July 1, 1899, to June 29, 1901.	Iowa county.....	204.67
July 1, 1899, to June 29, 1901.	Jackson county.....	331.27
July 1, 1899, to June 29, 1901.	Jasper county.....	448.38
July 1, 1899, to June 29, 1901.	Jefferson county.....	253.95
July 1, 1899, to June 29, 1901.	Johnson county.....	436.22
July 1, 1899, to June 29, 1901.	Jones county.....	382.81
July 1, 1899, to June 29, 1901.	Kaskaskia county.....	360.33
July 1, 1899, to June 29, 1901.	Kossuth county.....	341.40
July 1, 1899, to June 29, 1901.	Lee county.....	415.88
July 1, 1899, to June 29, 1901.	Linn county.....	743.10
July 1, 1899, to June 29, 1901.	Louisiana county.....	106.98
July 1, 1899, to June 29, 1901.	Lucas county.....	186.16
July 1, 1899, to June 29, 1901.	Lyon county.....	201.41
July 1, 1899, to June 29, 1901.	Madison county.....	231.66
July 1, 1899, to June 29, 1901.	Malaka county.....	367.41
July 1, 1899, to June 29, 1901.	Marion county.....	339.86
July 1, 1899, to June 29, 1901.	Marshall county.....	406.84
July 1, 1899, to June 29, 1901.	Mills county.....	266.63
July 1, 1899, to June 29, 1901.	Mitchell county.....	221.47
July 1, 1899, to June 29, 1901.	Monona county.....	225.19
July 1, 1899, to June 29, 1901.	Monroe county.....	181.20
July 1, 1899, to June 29, 1901.	Montgomery county.....	229.76
July 1, 1899, to June 29, 1901.	Muscatine county.....	329.94

July 1, 1899, to June 29, 1901.	O'Brien county.....	236.82
July 1, 1899, to June 29, 1901.	Osceola county.....	113.91
July 1, 1899, to June 29, 1901.	Page county.....	386.53
July 1, 1899, to June 29, 1901.	Palo Alto county.....	169.53
July 1, 1899, to June 29, 1901.	Plymouth county.....	380.73
July 1, 1899, to June 29, 1901.	Pocahontas county.....	219.91
July 1, 1899, to June 29, 1901.	Polk county.....	994.91
July 1, 1899, to June 29, 1901.	Pottawattamie county.....	676.65
July 1, 1899, to June 29, 1901.	Poweshiek county.....	349.47
July 1, 1899, to June 29, 1901.	Ringgold county.....	178.01
July 1, 1899, to June 29, 1901.	Sac county.....	255.81
July 1, 1899, to June 29, 1901.	Scott county.....	851.47
July 1, 1899, to June 29, 1901.	Shelby county.....	247.66
July 1, 1899, to June 29, 1901.	Sioux county.....	350.77
July 1, 1899, to June 29, 1901.	Story county.....	334.66
July 1, 1899, to June 29, 1901.	Tama county.....	427.88
July 1, 1899, to June 29, 1901.	Taylor county.....	232.31
July 1, 1899, to June 29, 1901.	Union county.....	200.44
July 1, 1899, to June 29, 1901.	Van Buren county.....	226.10
July 1, 1899, to June 29, 1901.	Wapello county.....	308.65
July 1, 1899, to June 29, 1901.	Warren county.....	182.84
July 1, 1899, to June 29, 1901.	Washington county.....	387.90
July 1, 1899, to June 29, 1901.	Wayne county.....	213.83
July 1, 1899, to June 29, 1901.	Webster county.....	360.26
July 1, 1899, to June 29, 1901.	Winnebago county.....	123.46
July 1, 1899, to June 29, 1901.	Winneshiek county.....	376.59
July 1, 1899, to June 29, 1901.	Woodbury county.....	572.36
July 1, 1899, to June 29, 1901.	Worth county.....	162.15
July 1, 1899, to June 29, 1901.	Wright county.....	241.65
Total.....		\$ 36,498.91

DISBURSEMENTS.

June 29, 1901] Balance on hand.....	\$ 36,498.91
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Division

Comparative Statistical Tables

Table No. 200—Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period of 1895-97 so far as Relates to Receipts of General Revenue, the Issue of Warrants Against the Same, and the Disbursements of General Revenue in the Redemption of Warrants.

TREASURY BALANCE JULY 1, 1895, \$312,854.41.

YEAR.	REVENUE COLLECTIONS	WARRANTS ISSUED.	WARRANTS REDEEMED.	WARRANTS ENDORSED.
1895.				
July.....	\$ 36,636.53	\$ 208,117.64	\$ 206,208.07	.....
August.....	50,497.08	113,302.98	109,786.62	.....
September.....	82,354.95	139,715.17	137,706.13	.....
Quarter.....	\$ 178,488.56	\$ 461,135.79	\$ 453,700.82	.....
October.....	437,865.53	289,253.21	339,088.51	.....
November.....	131,683.72	156,491.01	146,888.04	.....
December.....	94,542.02	129,511.43	140,187.03	.....
Quarter.....	\$ 664,090.57	\$ 575,256.65	\$ 626,163.58	.....
1896.				
January.....	146,563.41	158,007.30	154,736.60	.....
February.....	147,938.89	184,216.43	175,187.09	.....
March.....	135,635.99	146,097.58	139,048.12	.....
Quarter.....	\$ 429,538.29	\$ 488,471.31	\$ 469,571.81	.....
April.....	516,473.26	307,177.06	317,051.06	.....
May.....	156,036.42	191,449.88	167,539.57	.....
June.....	45,549.79	129,377.09	135,218.97	.....
Quarter.....	\$ 718,059.47	\$ 598,004.93	\$ 619,810.50	.....
July.....	67,778.63	279,773.22	200,647.04	\$ 50,440.00
August.....	74,794.33	199,542.20	49,118.72	137,559.76
September.....	61,594.09	153,861.83	69,604.79	145,489.99
Quarter.....	\$ 204,167.05	\$ 663,177.25	\$ 319,370.55	\$ 336,489.75
October.....	401,923.61	283,440.82	269,913.01	226,758.48
November.....	175,881.25	278,438.39	130,998.39	230,650.47
December.....	75,371.39	158,455.37	107,628.34	107,163.08
Quarter.....	\$ 653,176.25	\$ 721,334.78	\$ 498,841.24	\$ 564,512.03
1897.				
January.....	135,308.12	212,135.38	94,547.00	104,910.38
February.....	158,109.72	167,060.34	185,012.26	634.83
March.....	149,265.34	161,586.23	216,550.06	.....
Quarter.....	\$ 442,683.18	\$ 541,711.95	\$ 496,109.32	\$ 740,545.21
April.....	585,667.91	186,751.63	208,107.57	.....
May.....	145,119.37	353,424.31	553,135.17	187,979.41
June.....	59,253.04	142,973.75	129,753.73	66,377.16
Quarter.....	\$ 789,238.97	\$ 682,849.69	\$ 896,996.47	\$ 253,649.57
Grand total.....	\$4,101,329.84	\$4,731,501.33	\$4,377,561.29	\$ 1,265,346.56

Table No. 201—Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period of 1897-99 so far as Relates to Receipts of General Revenue, the Issue of Warrants against the Same, and the Disbursements of General Revenue in the Redemption of Warrants.

TREASURY BALANCE JULY 1, 1897, \$36,672.96.

YEAR.	REVENUE COLLECTIONS.	WARRANTS ISSUED.	WARRANTS REDEEMED.	WARRANTS ENDORSED.
1897.				
July.....	\$ 64,223.31	\$ 148,328.12	\$ 57,309.69	\$ 101,259.99
August.....	64,404.33	211,397.51	44,070.97	178,284.31
September.....	74,043.51	150,561.61	74,665.12	75,371.54
Quarter.....	\$ 202,671.15	\$ 510,287.24	\$ 176,045.78	\$ 354,915.84
October.....	483,591.93	125,471.02	416,599.73	112,191.15
November.....	188,859.24	254,182.74	85,035.53	158,763.50
December.....	71,157.29	105,160.98	190,626.06	.....
Quarter.....	\$ 743,608.46	\$ 484,814.74	\$ 698,261.32	\$ 270,954.65
1898.				
January.....	148,198.10	265,691.21	130,529.96	207,264.50
February.....	181,441.26	262,645.15	147,099.37	112,955.26
March.....	163,101.82	190,258.46	217,747.26	43,142.46
Quarter.....	\$ 492,741.18	\$ 724,594.82	\$ 495,376.59	\$ 363,362.22
April.....	674,192.73	134,641.74	567,767.32	73,861.05
May.....	167,440.71	249,121.62	89,277.12	176,514.24
June.....	68,843.67	245,020.67	302,115.40	172,561.32
Quarter.....	\$ 910,477.11	\$ 628,784.03	\$ 959,159.84	\$ 422,936.61
July.....	45,421.53	108,813.01	60,639.95	47,118.48
August.....	122,658.99	115,384.17	34,947.54	67,715.96
September.....	87,114.81	137,734.31	128,476.16	117,165.69
Quarter.....	\$ 255,195.33	\$ 361,931.49	\$ 224,063.65	\$ 232,000.13
October.....	542,283.81	138,000.41	375,385.87	56,051.38
November.....	170,138.19	132,048.66	249,850.61	.....
December.....	94,653.53	191,587.76	87,899.58	130,071.72
Quarter.....	\$ 806,475.53	\$ 461,636.83	\$ 713,136.06	\$ 186,123.10
1899.				
January.....	165,476.17	279,410.12	238,633.19	33,568.80
February.....	192,218.35	156,013.19	163,000.81	.....
March.....	224,165.72	153,970.86	152,892.95	.....
Quarter.....	\$ 581,860.24	\$ 589,394.17	\$ 554,526.95	\$ 33,568.80
April.....	712,031.06	125,338.16	536,191.96	.....
May.....	276,569.61	162,235.07	164,736.89	.....
June.....	97,773.62	150,978.38	149,574.84	.....
Quarter.....	\$1,086,374.29	\$ 438,551.61	\$ 850,503.69	.....
Grand total.....	\$5,079,403.29	\$4,199,994.93	\$4,671,073.88	\$1,863,861.35

Table No. 202—Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period of 1899-01 so far as Relates to Receipts of General Revenue, the Issue of Warrants Against the Same, and the Disbursements of General Revenue in the Redemption of Warrants.

TREASURY BALANCE JULY 1, 1899, \$445,002.37.

YEAR.	REVENUE COLLECTIONS.	WARRANTS ISSUED.	WARRANTS REDEEMED.
1899.			
July.....	\$ 48,262.68	\$ 137,662.22	\$ 136,152.11
August.....	82,245.48	138,885.00	138,902.94
September.....	91,891.90	153,835.54	152,223.22
Total for quarter.....	\$ 222,400.06	\$ 430,382.76	\$ 427,278.27
October.....	571,537.99	140,630.48	148,704.15
November.....	175,206.18	192,733.07	187,506.58
December.....	93,106.80	175,495.78	176,794.07
Total for quarter.....	\$ 839,850.97	\$ 508,859.33	\$ 513,004.80
1900.			
January.....	141,499.10	158,791.76	154,735.75
February.....	248,681.06	233,318.24	227,493.70
March.....	215,776.21	183,331.81	177,395.83
Total for quarter.....	\$ 605,956.37	\$ 575,441.81	\$ 559,625.28
April.....	612,907.95	222,884.92	237,477.57
May.....	231,176.94	161,769.28	154,147.51
June.....	84,505.29	161,467.10	164,493.96
Total for quarter.....	\$ 928,650.18	\$ 546,061.30	\$ 556,119.04
July.....	96,899.11	135,507.48	140,108.61
August.....	87,209.52	145,637.33	142,887.20
September.....	102,215.31	187,892.58	172,654.03
Total for quarter.....	\$ 286,323.94	\$ 469,037.39	\$ 455,649.84
October.....	506,698.48	202,082.15	217,667.37
November.....	162,418.52	231,713.21	223,912.73
December.....	92,376.20	251,491.61	244,122.29
Total for quarter.....	\$ 761,493.20	\$ 685,286.97	\$ 685,702.39
1901.			
January.....	150,869.65	244,612.22	258,160.17
February.....	207,512.02	173,882.82	178,635.52
March.....	232,626.89	213,019.46	216,448.37
Total for quarter.....	\$ 591,008.56	\$ 631,514.50	\$ 653,244.06
April.....	592,303.73	176,534.34	146,275.30
May.....	191,665.15	196,557.93	218,488.67
June.....	97,407.38	197,497.37	205,786.09
Total for quarter.....	\$ 884,376.26	\$ 573,589.64	\$ 570,550.06
Total for period.....	\$ 5,120,059.54	\$ 4,420,197.70	\$ 4,421,173.74

Table No. 203—Showing Summary of the Financial Transactions of the Treasury of Iowa for the Biennial Fiscal Periods -99, 1899-01.

MONTHS OF FISCAL PERIOD.	REVENUE COLLECTIONS.			WARRANTS ISSUED.		
	1895-97.	1897-99.	1899-01.	1895-97.	1897-99.	1899-01.
July	\$ 36,636.53	\$ 64,223.31	\$ 48,262.68	\$ 208,117.64	\$ 148,328.12	\$ 137,662.22
August	59,497.08	64,404.33	82,245.48	113,302.98	211,397.51	138,885.00
September	82,354.95	74,043.51	91,891.90	139,715.17	150,561.61	153,835.54
Quarter	\$ 178,488.56	\$ 202,671.15	\$ 222,400.06	\$ 461,135.79	\$ 510,287.24	\$ 430,382.76
October	\$ 437,865.53	\$ 483,591.93	\$ 571,537.99	\$ 289,253.21	\$ 125,471.02	\$ 140,630.48
November	131,683.02	188,859.24	175,261.18	156,492.01	254,182.74	192,733.07
December	94,542.02	71,157.29	93,106.80	129,511.43	105,160.98	175,495.78
Quarter	\$ 664,090.57	\$ 743,608.46	\$ 839,850.97	\$ 575,256.65	\$ 484,814.74	\$ 508,859.33
January	\$ 146,563.41	\$ 148,198.10	\$ 141,499.16	\$ 158,007.30	\$ 265,691.21	\$ 158,791.76
February	147,938.89	181,441.26	248,681.06	184,216.43	262,645.15	233,318.24
March	135,035.99	163,101.82	215,576.21	146,097.58	196,258.46	181,331.81
Quarter	\$ 429,538.29	\$ 492,741.18	\$ 605,956.37	\$ 488,471.31	\$ 724,594.82	\$ 575,441.81
April	\$ 546,473.26	\$ 674,192.73	\$ 612,907.95	\$ 307,177.96	\$ 134,641.74	\$ 222,884.92
May	156,036.42	167,440.71	231,176.94	161,449.88	249,121.62	161,769.28
June	45,549.79	68,843.67	84,565.29	129,377.09	245,022.67	161,407.10
Quarter	\$ 748,059.47	\$ 910,477.11	\$ 928,650.18	\$ 598,004.93	\$ 628,784.03	\$ 546,061.30
July	\$ 67,778.63	\$ 45,421.53	\$ 96,899.11	\$ 279,773.22	\$ 108,813.01	\$ 135,507.48
August	74,794.33	122,658.99	87,209.52	199,542.20	115,384.17	145,637.33
September	61,594.09	87,114.81	102,215.31	183,861.83	137,734.31	187,892.58
Quarter	\$ 204,167.05	\$ 255,195.33	\$ 286,323.94	\$ 663,177.25	\$ 361,931.49	\$ 469,037.39
October	\$ 401,920.61	\$ 542,283.81	\$ 506,698.48	\$ 284,449.82	\$ 138,000.41	\$ 202,082.15
November	175,881.25	170,138.19	162,418.52	278,432.39	132,048.66	231,713.21
December	75,371.89	94,053.53	92,376.20	158,452.57	191,587.76	251,491.61
Quarter	\$ 653,173.75	\$ 806,475.53	\$ 761,493.20	\$ 721,334.78	\$ 461,636.83	\$ 685,286.97
January	\$ 135,308.12	\$ 165,476.17	\$ 150,869.65	\$ 212,135.38	\$ 279,410.12	\$ 244,632.22
February	158,109.72	192,218.35	207,512.02	167,989.32	156,013.19	173,882.82
March	149,205.34	224,165.72	232,626.89	161,586.23	153,970.86	213,019.46
Quarter	\$ 442,623.18	\$ 581,860.24	\$ 591,008.56	\$ 541,711.03	\$ 589,394.17	\$ 631,534.50
April	\$ 585,667.91	\$ 712,031.06	\$ 592,303.73	\$ 186,751.63	\$ 125,338.16	\$ 179,534.34
May	145,317.37	276,569.61	194,665.15	353,424.31	162,235.07	196,557.93
June	50,253.69	97,773.62	97,407.38	142,673.75	150,978.38	197,497.37
Quarter	\$ 781,238.97	\$ 1,086,374.29	\$ 884,376.26	\$ 682,849.69	\$ 438,551.61	\$ 573,589.64
Gr. total	\$ 4,101,379.84	\$ 5,079,403.20	\$ 5,120,009.64	\$ 4,731,501.33	\$ 4,199,994.93	\$ 4,420,193.70

tions of the Treasury of Iowa for the Biennial Fiscal Periods -99, 1899-01.

MONTHS OF FISCAL PERIOD.	WARRANTS REDEEMED.			WARRANTS ENDORSED.		
	1895-97.	1897-99.	1899-01.	1895-97.	1897-99.	1899-01.
July	\$ 209,208.07	\$ 57,309.69	\$ 136,152.11	\$ 101,259.99	.....	.....
August	109,786.62	44,070.97	138,902.94	178,284.31	.....	.....
September	137,706.13	74,665.12	152,223.22	75,371.54	.....	.....
Quarter	\$ 456,700.82	\$ 176,045.78	\$ 427,278.27	\$ 354,915.84	.....	.....
October	\$ 339,088.51	\$ 416,599.73	\$ 148,704.15	\$ 112,191.15	.....	.....
November	146,885.04	85,035.53	187,506.58	158,763.50	.....	.....
December	140,187.03	196,626.06	176,791.07	.....	.....	.....
Quarter	\$ 626,160.58	\$ 698,261.32	\$ 513,004.80	\$ 270,954.65	.....	.....
January	\$ 154,736.60	\$ 130,529.96	\$ 154,735.75	\$ 207,264.50	.....	.....
February	175,187.09	147,099.37	227,493.70	112,955.26	.....	.....
March	139,648.12	217,747.26	177,395.83	43,142.46	.....	.....
Quarter	\$ 469,571.81	\$ 495,376.59	\$ 559,625.28	\$ 363,362.22	.....	.....
April	\$ 317,051.96	\$ 567,767.32	\$ 237,477.57	\$ 73,861.05	.....	.....
May	167,539.57	89,277.12	154,147.51	176,514.24	.....	.....
June	135,218.97	302,115.40	164,493.96	172,561.32	.....	.....
Quarter	\$ 619,810.50	\$ 959,159.84	\$ 556,119.04	\$ 422,936.61	.....	.....
July	\$ 200,647.04	\$ 60,639.95	\$ 140,108.61	\$ 50,440.00	\$ 47,118.48	.....
August	49,118.72	34,947.54	142,887.20	137,569.76	67,715.96	.....
September	69,604.79	128,476.16	172,654.03	148,429.99	117,165.69	.....
Quarter	\$ 319,370.55	\$ 224,063.65	\$ 455,649.84	\$ 336,439.75	\$ 232,000.13	.....
October	\$ 269,913.91	\$ 375,385.87	\$ 217,667.37	\$ 226,752.48	\$ 56,051.38	.....
November	120,998.99	249,850.61	223,912.73	230,656.47	.....	.....
December	107,928.34	87,899.58	244,122.29	107,103.08	130,071.72	.....
Quarter	\$ 498,841.24	\$ 713,136.06	\$ 685,702.39	\$ 564,512.03	\$ 186,123.10	.....
January	\$ 94,547.00	\$ 238,633.19	\$ 258,160.17	\$ 104,910.38	\$ 33,568.80	.....
February	185,012.26	163,000.81	178,635.52	634.83	.....	.....
March	216,550.06	152,892.95	216,448.37	.....	.....	.....
Quarter	\$ 496,109.32	\$ 554,526.95	\$ 653,244.06	\$ 105,545.21	\$ 33,568.80	.....
April	\$ 208,107.57	\$ 536,191.96	\$ 146,275.30	.....	.....	.....
May	553,135.17	164,736.89	218,488.67	187,272.41	.....	.....
June	129,753.73	149,574.84	205,786.09	66,377.16	.....	.....
Quarter	\$ 890,996.47	\$ 850,503.69	\$ 570,550.06	\$ 253,649.57	.....	.....
Gr. total	\$ 4,377,561.29	\$ 4,671,073.88	\$ 4,421,173.74	\$ 1,265,346.56	\$ 1,863,861.35	.....

Table No. 204—Showing Receipts of Taxes at the State Treasury from County Treasurer's for the Biennial Periods Beginning with the Biennial Fiscal Period 1885-87.

	1885-87	1887-89	1889-91	1891-93	1893-95	1895-97	1897-99	1899-01
Adair	\$ 21,359.23	\$ 20,220.12	\$ 21,665.26	\$ 24,224.25	\$ 21,300.91	\$ 23,509.97	\$ 20,610.40	\$ 20,548.97
Adams	23,348.53	18,448.20	20,155.61	18,421.18	19,536.63	21,759.30	21,441.27	23,088.86
Alamogordo	31,324.30	25,160.41	26,650.70	29,850.04	21,907.47	25,651.63	25,385.67	28,170.44
Appanosee	20,090.07	20,189.49	20,877.81	27,210.20	25,160.70	32,166.08	31,043.72	32,208.39
Audubon	15,818.41	17,502.21	20,528.80	18,802.48	18,501.86	21,730.80	24,323.54	25,597.58
Benton	57,860.51	50,456.85	55,753.20	59,251.70	59,651.70	60,901.54	59,452.46	59,532.81
Black Hawk	34,258.33	34,144.32	35,922.01	30,480.44	32,320.52	41,408.34	53,970.85	57,200.26
Boone	20,215.77	31,704.66	35,547.17	31,145.39	34,272.70	42,024.07	40,808.02	52,225.33
Bremet	22,073.72	24,544.27	23,754.02	27,110.24	25,605.54	23,905.53	23,413.91	28,707.41
Buchanan	31,263.97	32,977.01	31,497.80	27,688.40	30,812.60	37,815.50	39,488.50	37,700.55
Buena Vista	20,754.97	22,722.13	18,408.10	20,570.73	21,737.23	20,973.82	33,195.40	20,570.73
Butler	36,073.72	34,544.27	31,874.52	32,579.90	31,609.99	29,237.40	32,517.57	31,010.74
Calloway	19,218.27	20,475.54	21,449.97	18,959.16	24,265.95	28,857.44	34,081.49	34,680.09
Carroll	10,710.52	21,085.83	23,137.38	10,982.50	19,111.01	25,086.68	30,696.02	34,680.09
Cass	38,595.75	42,482.41	40,500.28	33,100.14	34,369.54	39,564.17	45,141.13	41,280.64
Cerro Gordo	18,090.95	19,013.14	17,077.50	24,822.53	21,588.03	27,381.43	30,077.47	33,648.15
Cherokee	22,240.57	21,497.05	20,081.31	22,764.10	24,385.30	28,885.41	35,135.00	37,008.29
Chickasaw	10,750.85	16,107.37	18,153.43	16,200.15	25,097.18	31,460.43	37,380.78	39,330.44
Clarke	20,841.87	20,844.08	21,908.42	19,431.95	21,138.30	23,045.47	27,000.13	29,281.57
Clay	11,449.79	14,771.14	16,158.93	15,802.75	16,620.29	19,233.59	21,814.26	22,648.58
Clayton	33,240.19	36,732.41	38,010.01	39,104.28	39,851.19	39,688.47	38,785.03	39,840.20
Clinton	40,504.60	48,736.72	53,001.70	45,321.46	52,125.30	61,620.03	72,470.47	79,715.25
Crawford	26,091.22	22,555.27	32,405.55	28,227.97	30,827.09	41,745.44	45,439.68	47,071.83
Dallas	22,981.42	23,290.19	34,198.30	27,672.03	30,676.08	40,011.87	41,018.27	44,011.87
Davis	22,981.42	23,290.19	34,198.30	27,672.03	30,676.08	40,011.87	41,018.27	44,011.87
Decatur	28,011.31	20,160.69	30,280.15	25,812.21	28,683.07	33,286.02	31,637.73	32,207.47
De Saver	21,812.41	22,921.45	26,862.61	25,602.72	28,543.29	31,543.29	34,780.47	36,840.25
Des Moines	65,372.63	50,036.09	50,011.09	50,183.54	46,090.39	48,810.10	58,040.02	55,132.02
Dickinson	7,108.26	9,481.46	11,347.41	13,389.94	14,401.34	16,705.40	18,658.40	19,028.59
Dubuque	8,475.11	52,337.61	54,337.61	52,817.47	49,880.84	49,880.84	79,386.80	76,320.41
Emmet	11,081.77	9,181.74	10,251.10	9,090.00	13,610.80	14,400.00	19,050.00	20,000.00
Fayette	37,137.09	30,950.48	38,110.00	33,656.54	37,078.72	43,848.09	50,915.05	47,942.05
Floyd	17,202.13	22,744.80	23,801.41	2,087.33	24,463.04	28,805.05	35,491.77	35,350.50
Franklin	18,750.61	18,347.01	17,081.47	17,081.47	19,447.75	21,460.00	21,116.11	22,280.18
Fremont	27,576.35	28,406.44	29,588.68	24,975.91	26,650.00	34,505.41	39,973.20	35,957.82
Greene	23,140.85	25,866.01	28,137.58	26,514.00	27,814.08	30,658.58	30,485.00	30,604.46
Grundy	28,582.02	28,186.99	29,397.08	15,777.25	27,622.08	31,550.27	32,800.25	34,400.00
Guthrie	23,709.14	24,133.44	23,701.71	20,051.30	24,306.53	29,148.08	34,374.84	32,479.74
Hamilton	23,478.29	21,402.00	25,527.02	22,461.65	25,944.07	31,306.05	30,660.82	38,661.34

Hancock	13,411.01	13,166.61	12,805.03	11,960.50	15,012.88	19,227.68	21,723.01	21,313.02
Hardin	20,753.13	28,516.37	27,724.18	35,532.50	27,890.28	34,950.64	44,553.04	46,318.70
Harrison	30,341.11	30,360.17	30,360.17	30,360.17	33,200.00	40,457.71	43,503.70	46,885.57
Henry	31,023.38	27,424.40	33,535.45	29,468.08	30,940.21	34,409.48	43,402.51	46,200.00
Howard	18,028.55	18,625.57	21,443.00	18,934.11	20,885.32	25,940.51	30,950.51	30,715.04
Humboldt	15,808.30	13,967.27	15,110.54	13,112.51	15,951.81	21,680.05	25,934.84	27,123.78
Ia	14,580.90	17,320.55	18,340.50	16,850.99	22,888.24	28,888.24	28,700.18	29,280.18
Iowa	30,739.99	34,144.25	34,003.99	30,112.10	32,570.31	37,834.77	44,442.70	44,743.88
Jackson	28,987.83	33,771.02	33,081.08	30,449.43	34,424.31	38,508.00	35,106.80	31,649.88
Jasper	41,991.09	40,577.14	45,101.53	41,954.38	42,387.80	51,370.38	57,086.45	60,097.27
Jones	29,554.50	31,481.92	34,576.61	28,010.74	28,725.01	30,181.50	35,842.34	33,392.03
Madison	43,450.57	44,707.74	44,407.09	40,312.07	42,331.77	55,420.90	59,794.15	55,616.08
Manitou	33,040.27	37,162.69	38,582.70	34,008.74	38,001.70	50,040.10	47,108.36	46,008.00
Marion	30,948.83	33,021.08	34,677.60	32,020.00	34,677.60	41,003.41	43,453.41	38,938.49
Kossuth	27,888.49	17,163.41	18,518.87	19,713.23	20,168.12	27,244.54	44,884.34	49,020.70
Lee	20,957.60	20,610.61	20,610.61	20,610.61	20,610.61	20,610.61	20,610.61	20,610.61
Lincoln	25,020.72	27,680.00	26,025.04	25,575.30	26,328.35	36,304.34	41,661.80	47,275.60
Louis	25,420.47	21,813.21	23,592.28	19,118.31	19,191.37	22,629.01	31,445.99	32,617.88
Lucas	22,470.14	22,465.75	22,621.80	20,842.60	20,842.60	30,080.22	30,076.15	25,510.37
Lyons	18,104.92	15,167.26	19,006.60	20,604.81	25,148.08	28,953.55	33,720.50	36,245.80
Madison	32,835.13	38,359.60	39,311.60	29,473.20	28,270.31	35,068.23	41,077.34	38,010.64
Malaska	30,200.00	30,200.00	31,098.00	30,670.50	31,098.00	49,530.01	57,407.00	55,720.00
Marion	31,827.53	35,881.94	39,131.20	36,326.01	38,922.22	42,730.97	48,018.45	46,620.35
Marshall	40,846.61	43,502.55	44,407.28	37,044.60	40,491.40	49,245.09	48,586.50	45,117.80
McClure	20,957.60	20,610.61	20,610.61	20,610.61	20,610.61	20,610.61	20,610.61	20,610.61
Mitchell	15,079.14	18,580.80	18,473.40	16,700.55	17,700.02	22,285.41	27,401.42	29,530.85
Monona	18,230.10	21,327.39	22,741.54	22,671.80	21,162.20	23,097.20	28,569.52	29,115.66
Monroe	20,707.14	23,660.00	20,260.00	22,250.14	21,527.50	27,527.50	30,000.00	35,720.00
Montgomery	27,740.50	31,260.08	39,424.32	30,592.01	31,247.99	35,478.98	38,821.43	35,680.21
Muscataine	36,310.57	35,611.65	39,412.74	34,613.66	35,468.45	44,701.39	51,390.64	46,862.32
O'Brien	19,310.40	17,376.61	18,867.12	13,335.55	15,324.32	25,340.19	33,507.79	35,245.66
Oscoda	13,627.61	14,216.60	15,631.21	14,422.00	15,616.17	17,079.03	20,000.00	22,882.00
Page	40,047.41	44,830.03	45,651.89	40,162.00	43,017.41	50,213.10	55,847.80	53,148.06
Palo Alto	10,047.41	10,734.27	14,440.00	14,580.00	15,450.00	19,900.00	21,005.27	20,504.19
Plymouth	35,421.52	37,432.27	39,662.88	37,432.27	44,450.72	51,440.72	58,440.72	65,440.72
Pocahontas	17,831.31	22,916.65	24,075.55	21,312.11	21,877.07	31,704.71	37,722.05	34,492.58
Pottawattamie	88,039.79	102,158.82	105,033.25	103,183.77	103,183.77	133,251.18	104,105.18	115,075.07
Poweshiek	46,357.00	46,357.00	46,357.00	46,357.00	46,357.00	46,357.00	46,357.00	46,357.00
Ringgold	37,902.90	33,604.85	34,357.48	34,060.05	35,079.79	39,449.30	42,117.05	41,505.80
Ringgold	19,509.53	22,727.32	21,204.09	20,181.41	21,523.32	24,439.32	28,531.84	29,041.04
Shelby	22,425.07	17,376.61	18,867.12	13,335.55	15,324.32	25,340.19	33,507.79	35,245.66
Sic	57,860.51	50,456.85	55,753.20	59,251.70	59,651.70	60,901.54	59,452.46	59,532.81
Scott	25,290.77	23,378.42	25,972.12	20,153.37	28,377.94	27,021.43	35,602.15	39,004.49
Sioux	22,446.16	31,151.42	35,817.88	31,000.00	31,000.00	41,815.00	43,815.00	45,815.00
Story	20,600.49	25,608.07	27,830.40	25,754.40	37,304.40	37,304.40	44,442.75	45,054.00
Tama	41,814.80	44,063.40	40,181.00	35,308.00	36,718.00	41,815.00	45,807.55	47,005.20
Taylor	30,146.10	25,911.29	28,817.14	28,817.14	28,817.14	30,146.10	30,146.10	30,146.10
Union	23,335.25	23,914.29	24,077.50	23,841.42	22,130.76	26,704.18	32,038.08	39,472.41
Van Buren	24,071.64	25,015.50	26,706.48	24,004.23	25,015.50	27,549.20	32,423.10	36,135.53
Wapello	33,229.37	38,750.00	44,342.49	40,094.62	47,397.11	56,748.10	62,611.17	64,236.01

TABLE NO. 204—CONTINUED.

	1855-57.	1857-59.	1859-61.	1861-63.	1863-65.	1865-67.	1867-69.	1869-71.
Warren	24,866.00	30,152.23	32,116.44	27,251.82	26,871.65	31,681.32	43,839.10	40,632.68
Washington	23,292.39	35,126.66	36,955.66	33,910.53	36,042.41	43,232.05	49,555.54	45,258.53
Wayne	26,880.64	31,636.08	32,507.69	26,369.34	35,104.54	42,122.15	55,976.86	55,861.73
Winnebago	12,950.55	11,234.40	15,497.09	15,076.75	18,534.20	18,461.92	21,861.04	30,355.90
Winneshiek	22,842.88	30,370.48	33,861.38	27,167.20	23,601.02	34,031.06	38,551.73	37,164.20
Winthrop	11,497.75	11,676.66	12,051.25	10,684.58	12,383.25	17,491.03	19,724.67	21,479.73
Worth	18,516.74	17,640.81	17,495.74	15,152.75	19,426.00	25,933.76	29,723.09	31,286.61
Wright								
Total	\$2,882,179.27	\$2,919,136.11	\$3,120,897.06	\$2,820,887.74	\$3,014,671.80	\$3,550,661.92	\$4,167,262.22	\$4,078,515.31

From

	R- BIENN PERIOD S.	TOTAL TAXES.	TOTAL AVAILABLE REVENUES.	TOTAL DISBURSE- MENTS.	BIENNIAL PERIODS.
1846-...	\$ 76,150.84	\$ 76,152.23	\$ 74,757.83	...	1846-48
1848-10	89,049.83	90,444.33	90,442.94	...	1848-50
1850-...	139,681.69	139,683.08	131,631.49	...	1850-52
1852-70	126,013.85	134,065.44	118,542.90	...	1852-54
1854-07	263,861.93	279,384.47	254,457.64	...	1854-56
1857-...	217,262.70	242,489.53	228,806.23	...	1857
1857-...	763,350.57	777,033.87	751,403.13	...	1857-59
1859-...	578,759.91	604,390.65	576,351.52	...	1859-61
1861-...	861,260.66	889,299.79	689,541.55	...	1861-63
1863-...	869,153.30	1,068,911.54	732,818.07	...	1863-65
1865-...	1,067,819.18	1,403,912.65	1,321,798.17	...	1865-67
1867-09	1,757,713.64	1,839,828.12	1,553,667.96	...	1867-69
1869-87	1,769,522.91	2,055,683.07	1,973,942.23	...	1869-71
1871-65	2,130,343.90	2,112,084.74	2,180,867.08	...	1871-73
1873-13	1,803,530.81	1,934,748.47	1,931,633.81	...	1873-75
1875-46	1,948,102.49	1,951,217.15	1,951,190.59	...	1875-77
1877-87	2,101,420.21	2,101,445.77	2,101,445.77	...	1877-79
1879-29	2,007,035.61	2,007,035.61	2,005,185.10	...	1879-81
1881-15	2,374,806.27	2,466,656.78	2,305,007.26	...	1881-83
1883-76	2,461,916.05	2,533,476.47	2,386,324.53	...	1883-85
1885-10	3,173,885.37	3,321,037.31	3,300,643.36	...	1885-87
1887-12	3,241,725.45	3,262,119.40	3,256,937.73	...	1887-89
1889-51	3,508,822.41	3,514,004.08	3,025,945.13	...	1889-91
1891-65	3,679,790.39	4,167,849.34	3,754,867.89	...	1891-93
1893-64	3,519,517.44	3,932,498.89	3,619,644.48	...	1893-95
1895-71	4,127,480.35	4,340,334.76	4,392,578.08	...	1895-97
1897-54	5,079,403.29	5,116,076.25	4,671,073.88	...	1897-99
1899-42	5,120,059.54	5,565,061.91	4,421,173.74	...	1899-1901

* T the direct war tax refund April, 1892, \$384,274.80.

* T
to: the
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G. S GILBERTSON,

Treasurer of State.

TABLE No. 205.

From the Biennial Report of the Treasurer of the State of Iowa, 1899-1901.

SHOWING RECEIPTS AND DISBURSEMENTS OF GENERAL REVENUE

at the State Treasury of Iowa, since 1846.

BIENNIAL PERIODS. *	TREASURY BALANCES, BEGINNING OF PERIOD.	STATE LEVY.	SPECIAL LEVIES, CHARITABLE INSTITUTIONS.	TOTAL TAXES FROM COUNTIES.	INSURANCE TAXES.	TELEGRAPH TAXES.	TELEPHONE TAXES.	EXPRESS TAXES.	FEES.	MISCELLANEOUS.	TOTAL CORPORATE AND MISCELLANEOUS TAXES.	TOTAL TAXES.	TOTAL AVAILABLE REVENUES.	TOTAL DISBURSEMENTS.	BIENNIAL PERIODS.
1846-48		\$ 76,150.84	Not Separated.	\$ 76,150.84								\$ 76,150.84	\$ 76,152.23	\$ 74,757.83	1846-48
1848-50	\$ 1,394.40	72,563.83		72,563.83								89,049.93	90,444.33	90,442.94	1848-50
1850-52	1.39	139,681.69		139,681.69								139,681.69	139,683.08	131,631.49	1850-52
1852-54	8,051.59	115,498.15		115,498.15								126,013.85	134,065.44	118,542.90	1852-54
1854-56	15,522.54	210,398.86		210,398.86								263,861.93	279,384.47	254,457.64	1854-56
1857	25,226.83	217,262.70		217,262.70								217,262.70	242,489.53	228,806.23	1857
1857-59	13,683.30	763,350.57		763,350.57								763,350.57	777,033.87	751,403.13	1857-59
1859-61	25,630.74	578,759.91		578,759.91								578,759.91	604,390.65	576,351.52	1859-61
1861-63	28,039.13	861,260.66		861,260.66								861,260.66	889,299.79	689,541.55	1861-63
1863-65	199,758.24	869,153.30		869,153.30								869,153.30	1,068,911.54	732,818.07	1863-65
1865-67	336,093.47	1,067,819.18		1,067,819.18								1,067,819.18	1,403,912.65	1,321,798.17	1865-67
1867-69	82,114.48	1,742,793.55		1,742,793.55	\$ 14,920.09							14,920.09	1,839,828.12	1,553,667.96	1867-69
1869-71	286,160.16	1,702,842.04		1,702,842.04	43,547.96							66,680.87	2,055,683.07	1,973,942.23	1869-71
1871-73	81,740.84	1,941,878.25		1,941,878.25	76,721.83							2,130,343.90	2,112,084.74	2,180,867.08	1871-73
1873-75	31,217.66	1,741,809.68		1,741,809.68	105,908.17							157,783.46	1,934,748.47	1,931,633.81	1873-75
1875-77	3,114.66	1,790,319.03		1,790,319.03	109,577.79							154,368.87	2,007,035.61	2,005,185.10	1875-77
1877-79	25.56	1,947,051.34		1,947,051.34	85,948.88	\$ 2,887.80						1,948,102.49	1,951,217.15	2,101,445.77	1877-79
1879-81		1,928,849.32		1,928,849.32	88,410.48	7,388.48						2,007,035.61	2,007,035.61	2,395,097.26	1879-81
1881-83	91,850.51	2,149,379.12		2,149,379.12	109,087.43	9,778.32						2,374,806.27	2,466,656.78	2,386,324.53	1881-83
1883-85	71,559.52	2,201,635.19		2,201,635.19	125,471.71	16,811.06						160,281.76	2,533,476.47	3,321,037.31	1883-85
1885-87	147,151.94	2,389,877.76	\$ 492,301.51	2,882,179.27	140,355.24	19,281.47	\$ 3,278.40					291,706.10	3,173,885.37	3,262,119.40	1885-87
1887-89	20,393.95	2,383,517.45	535,863.88	2,919,381.33	149,288.48	25,530.38	9,641.19					322,344.12	3,241,725.45	3,514,004.08	1887-89
1889-91	5,181.67	2,536,791.77	583,496.19	3,120,287.96	174,610.36	29,960.81	9,720.00					369,229.51	3,508,822.41	3,679,790.39	1889-91
1891-93	488,058.95	2,177,792.47	652,295.27	2,829,087.74	224,302.56	30,624.94	9,780.00					490,248.63	3,679,790.39	4,167,849.34	1891-93
1893-95	412,981.45	2,303,403.10	711,228.70	3,014,631.80	241,123.05	30,184.68	9,780.00					504,885.64	3,519,517.44	3,932,498.89	1893-95
1895-97	312,854.41	2,787,709.06	799,830.58	3,587,548.64	246,565.84	30,538.39	10,488.00					539,911.71	4,127,480.35	4,340,334.76	1895-97
1897-99	36,672.96	3,245,713.85	810,053.90	4,055,767.75	304,468.09	40,213.89	18,734.88	\$ 12,179.71				222,399.24	5,079,403.29	5,116,076.25	1897-99
1899-1901	445,002.37	3,148,280.84	791,042.28	3,939,323.12	382,165.22	20,034.33	14,135.50	8,804.71				281,875.36	4,721,736.42	4,421,173.74	1899-1901

* The biennial periods vary as to date of termination: That for 1846-48 closes November 30; the periods from 1848 to 1881 end on, dates ranging from October 31 to November 6 without any apparent reason; the period of 1881-1883 begins December 1, 1881, and ends June 30, 1883; from 1883 down, the biennial periods all end on June 30.

† 40,000 borrowed from school board.

‡ Includes the direct war tax refund April, 1892, \$384,274.80.

G. S. GILBERTSON,

Treasurer of State.

Table No. 206—Showing Payment of Fees into the State Treasury Collected by Various State Officers from 1885 to and Including the First Six Months of 1901.

YEAR.	Secretary of state.	Auditor of state.	Clerk of supreme court.	Superintendent of education.	Oil inspectors.	Pharmacy commission.	Dairy commissioner.	State enologist.	Board of veterinary and animal examiners.	Board of examiners for state and inspectors.	Total.
1885	\$ 6,622.70	\$21,610.42	\$ 2,890.06	\$ 33.00							\$ 34,157.08
1886	2,979.49	21,603.30	3,119.80								30,702.50
1887	4,281.25	27,579.50	3,916.10								35,724.05
1888	8,507.10	25,384.50	3,313.32								37,205.42
1889	4,308.45	26,832.25	3,338.23								34,814.43
1890	5,778.50	29,537.00	2,500.65								38,235.15
1891	10,515.85	30,600.55	2,255.41								43,371.81
1892	6,232.70	28,504.20	2,313.90		\$ 2,868.18						42,014.48
1893	5,091.00	31,277.00	2,145.05		8,080.05	\$ 1,700.00					49,613.11
1894	13,170.81	31,336.00	2,360.80		620.50						55,438.09
1895	5,089.30	31,950.50	2,006.30		1,061.50						45,436.05
1896	12,722.83	31,811.50	2,415.50		884.00	4,061.70	1,079.90				57,185.49
1897	44,973.34	38,412.50	2,587.50		947.00	2,222.80	5,800.00				66,733.04
1898	30,530.85	41,101.00	3,153.30		1,327.00	8,101.02	9,500.00	\$ 574.00			94,919.07
1899	43,473.57	45,088.25	3,600.75		1,443.50	14,185.07	11,000.00	500.25			120,087.00
1900	74,345.50	45,339.45	3,686.99		1,994.50	11,374.85	12,118.08	714.00	571.00		151,439.07
*1901	35,402.40	43,334.00	1,668.12	351.00	6,402.08		7,720.61	274.00	177.50	\$ 420.51	\$ 2,750.00
											58,920.24

*Includes only first six months.

Table No. 207—Showing Total Taxes Paid in the State by Railroad, Insurance, Telegraph, Telephone and Express Companies.

YEAR.	RAILROADS.	INSURANCE COMPANIES.	TELE-GRAPH.	TELE-PHONE.	EXPRESS.	Year.
1853.....	\$ 11,106.25					1853
1854.....	15,705.49					1854
1855.....	25,530.99					1855
1856.....	28,717.83					1856
1857.....	41,180.00					1857
1858.....	58,075.01					1858
1859.....	80,465.51	\$ 14,930.09				1859
1860.....	105,615.14	21,129.10				1860
1861.....	186,722.00	22,421.80				1861
1862.....	171,152.95	40,232.00				1862
1863.....		51,482.80				1863
1864.....		54,425.07				1864
1865.....		56,618.16				1865
1866.....	592,360.92	53,020.63				1866
1867.....		45,237.73				1867
1868.....	559,470.11	40,711.45	\$ 11.04			1868
1869.....	550,768.82	41,301.74	3,668.10			1869
1870.....	557,336.31	41,301.74	3,379.44			1870
1871.....	615,127.86	47,108.74	3,397.04			1871
1872.....	573,515.74	58,305.81	4,880.16			1872
1873.....	704,402.79	46,691.60	4,880.16			1873
1874.....	816,358.15	62,501.69	7,958.68			1874
1875.....	943,314.80	62,970.02	0,190.52			1875
1876.....	987,027.28	68,773.08	0,085.84			1876
1877.....	1,013,731.57	71,482.10	0,708.30	\$ 5,078.40		1877
1878.....	1,194,057.33	69,807.42	12,038.44	4,781.19		1878
1879.....	1,308,532.80	70,391.08	13,047.94	4,800.00		1879
1880.....	1,245,343.02	89,345.31	14,754.58	3,080.00		1880
1881.....	1,246,224.81	92,275.45	15,058.23	4,800.00		1881
1882.....	1,322,532.22	107,272.99	15,311.57	4,800.00		1882
1883.....	1,423,251.04	117,090.57	15,313.37	4,800.00		1883
1884.....	1,355,625.30	110,293.74	15,808.40	4,800.00		1884
1885.....	1,377,678.26	124,820.31	15,039.82	4,810.00		1885
1886.....	1,371,251.04	124,129.12	15,508.45	4,035.00		1886
1887.....	1,372,408.50	122,430.72	16,274.05	5,553.00	\$ 3,600.61	1887
1888.....	1,404,051.54	147,541.02	20,204.80	7,620.04	3,925.80	1888
1889.....	1,424,051.04	150,927.67	17,674.86	11,320.04		1889
1890.....	1,500,370.20	185,002.72	20,034.33	13,015.30	8,804.71	1890

The taxes for insurance, telegraph, telephone and express companies do not include local taxes levied on real estate owned by companies but not assessed by the Executive Council.

From 1863-1872, inclusive, railroads paid taxes upon gross earnings. Since 1873 they have paid taxes upon the basis of an assessment of their property. No reports made of tax paid in state for the years 1873, 1874, 1875 and 1877.

Table No. 208—Showing Indebtedness of the State of Iowa on January 1, of each Calendar year.

YEAR.	Bonded debt.	Rate.	Total bonded debt.	Floating debt.	Total debt.	Treasury cash balance	Net debt.	YEAR.
1847.....	\$30,000.00	10	\$55,000.00					1847
1848.....	25,000.00	10	55,000.00					1848
1849.....	30,000.00	10	55,000.00					1849
1850.....	52,442.05	10	77,442.05					1850
1851.....	25,000.00	8	77,442.05					1851
1852.....	52,442.05	8	77,442.05					1852
1853.....	25,000.00	10	79,795.75					1853
1854.....	54,795.75	10	79,795.75					1854
1855.....	25,000.00	8	79,795.75					1855
1856.....	91,442.05	8	110,442.05					1856
1857.....	122,295.75	10	122,295.75					1857
1858.....	200,201.00	7	312,295.75					1858
1859.....	122,295.75	10	312,295.75	\$106,608.49	\$ 428,904.24	\$ 17,483.66	\$411,420.58	1859
1860.....	122,295.75	7	312,295.75	27,831.40	350,127.15	10,516.37	339,610.78	1860
1861.....	200,000.00	7	602,295.75	146,031.40	748,327.15	37,994.82	710,332.33	1861
1862.....	122,295.75	10	602,295.75	86,734.52	789,030.27	39,456.59	749,573.68	1862
1863.....	500,000.00	7	612,295.75	74,720.23	687,021.98	40,086.88	646,935.10	1863
1864.....	500,000.00	7	612,295.75	24,766.14	647,061.89	183,751.24	463,310.65	1864
1865.....	122,295.75	7	622,295.75	35,975.88	658,271.63	253,459.95	404,811.68	1865
1866.....	500,000.00	7	622,295.75	5,665.88	627,961.63	336,979.05	290,982.58	1866
1867.....	122,295.75	7	622,295.75	39,768.83	662,064.58	6,494.80	655,569.78	1867
1868.....	300,000.00	7	534,498.01	21,402.64	555,900.65	108,450.02	447,450.63	1868
1869.....	300,000.00	7	534,498.01	27,864.76	562,362.77	27,830.23	534,532.54	1869
1870.....	300,000.00	7	534,498.01	33,312.40	567,810.41	218,434.05	349,376.36	1870
1871.....	300,000.00	7	534,498.01	27,461.02	561,959.03	39,214.45	522,744.58	1871
1872.....	300,000.00	7	534,498.01	29,607.71	564,105.72		499,359.56	1872
1873.....	300,000.00	8	534,498.01	204,812.75	739,310.76	334.05	738,976.71	1873
1874.....	300,000.00	7	534,498.01	40,865.08	575,363.09	28,323.03	547,040.06	1874
1875.....	300,000.00	7	534,498.01	50,585.51	585,083.52			1875
1876.....	300,000.00	7	534,498.01	112,331.17	646,829.18	670.16	646,159.02	1876
1877.....	300,000.00	7	534,498.01	333,737.71	868,235.72	2,874.40	865,361.32	1877
1878.....	300,000.00	7	534,498.01	306,329.64	840,827.65	522.67	840,304.98	1878
1879.....	274,000.00	8						1879

TABLE No. 208—CONTINUED.

YEAR.	Bonded debt.	Rate.	Total bonded debt.	Floating debt.	Total debt.	Treasury cash balance.	Net debt.	YEAR.
1870	\$300,000.00	7	\$534,498.01	\$337,730.35	\$ 872,228.36	\$ 12,719.58	\$859,508.78	.. 1879
1880	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	.. 1880
1881	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	.. 1881
1882	125,000.00	7	361,998.01	158,956.54	520,954.55	520,954.55	.. 1882	
1883	234,498.01	8	334,498.01	25,283.56	359,781.57	26,881.66	332,899.91	.. 1883
1884	234,498.01	8	234,498.01	215,543.97	450,041.98	15,951.87	434,090.11	.. 1884
1885	234,498.01	8	234,498.01	256,719.81	491,217.82	35,137.65	456,080.17	.. 1885
1886	234,498.01	8	234,498.01	679,662.74	905,060.75	0,530.54	899,530.21	.. 1886
1887	234,498.01	8	234,498.01	817,858.13	1,052,356.14	109,961.45	942,394.69	.. 1887
1888	234,498.01	8	234,498.01	797,719.13	1,032,217.14	47,708.21	984,513.93	.. 1888
1889	234,498.01	8	234,498.01	546,619.80	781,117.81	42,490.68	738,627.13	.. 1889
1890	234,498.01	8	234,498.01	469,588.76	704,086.77	41,810.63	662,276.14	.. 1890
1891	234,498.01	8	234,498.01	95,526.78	330,024.79	20,108.79	309,916.00	.. 1891
1892	234,498.01	8	234,498.01	27,994.90	262,092.91	152,739.91	109,352.99	.. 1892
1893	234,498.01	8	234,498.01	30,419.87	292,517.88	223,077.14	79,440.74	.. 1893
1894	234,498.01	8	234,498.01	31,567.86	31,567.86	215,527.70	.. 1894	
1895	234,498.01	8	234,498.01	28,563.98	28,563.98	218,065.12	.. 1895	
1896	234,498.01	8	234,498.01	134,055.68	134,055.68	123,355.08	10,700.60	.. 1896
1897	234,498.01	8	234,498.01	33,001.41	33,001.41	72,425.68	.. 1897	
1898	234,498.01	8	234,498.01	503,457.10	503,457.10	106,383.40	397,073.70	.. 1898
1899	234,498.01	8	234,498.01	579,969.77	579,969.77	100,130.64	479,839.12	.. 1899
1900	234,498.01	8	234,498.01	400,012.71	400,012.71	184,345.92	215,666.79	.. 1900
1901	234,498.01	8	234,498.01	29,710.37	29,710.37	573,528.59	.. 1901	
1902	234,498.01	8	234,498.01	35,293.85	35,293.85	895,165.40	.. 1902	

Opinions of Attorney-General

AND

DECISION OF SUPREME COURT

IN

Collateral Inheritance Tax Matters

Since Publication of Last Report.

THE AMANA SOCIETY: LIABILITY OF THE PROPERTY OF
MEMBERS OF THIS RELIGIOUS ORGANIZATION FOR
THE INHERITANCE TAX.

STATE OF IOWA. }
OFFICE OF ATTORNEY GENERAL. }
DES MOINES, Iowa, Nov. 10, 1899. }

Hon. John Herriott, Treasurer of State,

DEAR SIR: Your request of the 4th inst. at hand. The facts stated in your letter with reference to the membership and property of the members of the Amana Society, may be summarized as follows:

The society is incorporated under the laws of the State for religious and benevolent purposes, the members of which live together as a community. The property of the society is held in common and managed by the trustees for the benefit of the members. A person upon becoming a member of the society, transfers to the society all his real and personal property, for which he receives credit on the books of the society, and retains a right to the amount of such credit, which, in case of his withdrawal, is paid to him without interest or participation in the common earnings. In case of his death, leaving heirs who are members of the society, the amount standing to the credit of the deceased member is credited to the heirs in the proper proportions, or in case a will has been made by a deceased member to another member of the society, a like credit is made. Whoever as a member has a credit upon the books of the company for money deposited, either by himself or his ancestor or grantor, upon withdrawal from the society is entitled to receive the amount thus credited. Under such circumstances you ask:

“ In case of the transfer of property from one member of the society to another who is the collateral heir of the deceased, is such property liable to the payment of the collateral inheritance tax? ”

You suggest that it is claimed, because the Amana Society is a religious and benevolent society, that such tax should not be paid.

The tax imposed by the Iowa statute is a tax upon succession and not a tax upon the property itself. The credit or indebtedness of the Amana Society to one of its members is a chose in action and not the property of the society. The society stands in the relation of debtor to the member. The right of the member to receive the property upon his withdrawal from the society is itself property. It is the property of the member, and not the property of the society. Upon the death of a member the society receives no part of the estate of the deceased member, under the facts stated. It still continues to be the debtor, not of the deceased member, but of the collateral heir. It does not participate or share in the estate of the deceased member. Hence, the exemption from the payment of the collateral inheritance tax upon an estate passing to religious or benevolent societies has no application to the facts of the case under consideration. The society holds

this fund in trust, to be paid under certain conditions to whomsoever it may be due. The ownership of the fund or chose in action having passed by the death of one member of the society to another who is a collateral heir, entails no new burdens or responsibilities or benefits upon the Amana Society itself.

The law, however, imposes a condition or a burden upon the right of such collateral heirs to inherit. They must pay to the State the tax provided by statute as a condition of their receiving the property. The fact that they may not wish to reduce the chose in action to possession does not change the operation of the law. It is to be presumed that they receive a present benefit from remaining members of the society and leaving their property to be controlled and managed by the society; but whether they do or not they have a right to demand the payment by the society of the sum credited to them respectively. This credit is property which they receive by succession, and for that right of succession granted by statute, the tax should be paid.

As you say, the case is an exceptional one. The legislature, however, made no exception so as to excuse members of the society from paying the collateral inheritance tax as other persons. It undoubtedly never occurred to the legislature, but I know of no way of grafting exceptions upon a statute which the legislature did not make.

Yours respectfully,

(Signed)

MILTON REMLEY,
Attorney-General.

THE COLLATERAL INHERITANCE TAX IS IMPOSED ONLY UPON
THE ESTATE OWNED BY THE DECEDENT AT TIME OF DEATH
AND NOT UPON INTEREST OR INCOME SUBSEQUENTLY
ARISING.

STATE OF IOWA
OFFICE OF ATTORNEY-GENERAL
DES MOINES, July 20, 1901

Hon. G. S. Gilbertson, Treasurer of State.

SIR: In response to your inquiry as to whether interest accumulations upon property liable to pay a collateral inheritance tax, which accrues after the death of the testator or intestate, and before the property is distributed is liable to pay collateral inheritance tax, I submit the following opinion:

Our statute providing for the collection of a collateral inheritance tax is modeled after the statutes of New York and Pennsylvania, and in determining the interpretation which our courts will give the statute, we naturally turn to see what construction has been placed upon similar statutes in those states.

The question submitted arose early in Pennsylvania, and in Miller's estate, reported in Pennsylvania county court reports, at page 522, it was held that accumulations of interest after the death of the decedent, and before the distribution to the heirs, was not liable to pay the collateral inheritance tax.

The court in that case said:

"Collateral inheritance tax is imposed only upon the estate owned by the

decedent at the time of his death, and not upon interest or income subsequently arising."

This doctrine was subsequently adhered to by the supreme court of Pennsylvania, in Williamson's estate, 153 Pa. St. report, page 508, in which it is stated:

"The Orphan's court was also in error in holding that our decision, in re Williamson's estate, 143 Pa., 150, subjects the income for the first year to the collateral inheritance tax. This tax fastens upon so much of the estate as passes to collaterals as it stands at the death of the testator. It comes out of the corpus of the gift, upon its descent or transmission upon the death of the former owner to the beneficiary. Income accruing subsequently comes not from the testator but from the property held by, or for the use of the legatee or other beneficiary, and is not to be distinguished from income derived by the same persons from any other source."

In Matter of Will of Vassar, reported in the 127 New York, at page 1, the court of appeals of New York squarely holds that interest accruing after the death of the testator, and before distribution, is not chargeable with collateral inheritance tax. The court, in passing upon the question, says:

"The better and more reasonable construction of the statute is that the property of which the person died seized or possessed is subject to the tax; that the increase or interest thereafter obtained by the executors is property of which the testator was not seized or possessed at the time of his death; that the property should be appraised, and the tax assessed as soon after the death as practicable, and that the tax should then become immediately due and payable; the provision for charging interest thereon in case it is not paid is in lieu of any increase or interest that may be derived from the estate by the executors."

Substantially the same provision, found in the New York statute, relating to the charging of interest for the non-payment of the collateral inheritance tax, if not paid within the time fixed by the statute, was enacted in our own statute on the subject, in these words:

"All taxes imposed by this chapter shall be payable to the Treasurer of State, and those which are made payable by executors, administrators, or trustees, shall be paid within fifteen months from the death of the testator or intestate, or within fifteen months from assuming of the trust by the trustee, unless a longer period is fixed by the court. All taxes not paid within the time prescribed by this act shall draw interest at the rate of eight per cent per annum until paid.

By this provision the legislature has imposed a penalty of eight per cent. per annum upon all property liable to pay the collateral inheritance tax if the same is not paid within fifteen months. One of the purposes of such provision is to compel the payment of such penalty in lieu of any increase or interest that may be derived from the estate by the executor or administrator.

Under the holding of these cases, decided upon a statute almost identical to ours, both in New York and Pennsylvania, I am very clear that the interest which accrues upon the estate after the death of the testator or intestate, and before the distribution, is not liable to pay the collateral inheritance tax, and our courts will so hold when they are called upon to pass upon the question.

Under section 5 of chapter 51 of the laws of the Twenty-eighth General

Assembly, the entire estate, subject in whole or in part to the payment of the collateral inheritance tax, should be appraised for the purpose of computing such tax, by the collateral inheritance tax appraisers. From the value so fixed by the appraisers, the debts of the decedent, as defined in section 1 of this chapter, should be deducted, and the computation of the collateral inheritance tax made upon the amount of the value of the estate, after such debts are deducted, without adding accumulated interest.

The case of *Hooper vs. Shaw*, 176 Mass., has sometimes been cited as holding a doctrine contrary to that herein expressed, but a careful reading of that case will disclose that the question whether interest accruing upon property in the hands of an executor or administrator, after the death of the testator or intestate, and before distribution, was liable to pay collateral inheritance tax, was not involved in the decision of that case, the issue determined by the court being as to whether the United States legacy tax should be deducted as a debt before computing the state collateral inheritance tax, and while the court has used language which possibly might be construed as adhering to a different doctrine, I cannot regard the case as authority against the rule laid down by the New York and Pennsylvania courts.

Another rule of construction which obtains as to statutes of this character, and which leads me to the conclusion arrived at, is that taxes imposed by the collateral inheritance act are special and not general.

In *Matter of McPherson*, 104 New York, 306.

And it is the rule that special tax laws are to be construed strictly against the government, and favorable to the tax payer; that a citizen cannot be subject to special burdens without clear warrant of law.

Dos Passos on Collateral Inheritance Taxes, 41.

Matter of Enston, 113 New York, 174.

This, I believe, covers the question submitted to me for my opinion.

Respectfully submitted, this 20th day of July, 1901.

(Signed) CHAS. W. MULLAN,
Attorney General.

ATTORNEY'S FEES ARE NOT TO BE DEDUCTED IN COMPUTING THE COLLATERAL INHERITANCE TAX

STATE OF IOWA
OFFICE OF ATTORNEY-GENERAL
DES MOINES, February 13, 1901

Hon. G. S. Gilbertson, Treasurer of State:

DEAR SIR: I am in receipt of your favor of the 11th inst. in which you ask my opinion "as to whether attorney's fees constitute a part of the court costs or can be construed as proper deduction under the provisions of section 1, chapter 51, of the laws of the Twenty-eighth General Assembly."

In reply thereto, I submit the following opinion:

Section 1467 of the code provides for a tax of five per cent upon the estate of a decedent above the sum of one thousand dollars, after deducting all debts, which goes to collateral heirs.

In *Magee v State*, 74 N. W. Rep., 695, the supreme court held that the

debts referred to in section 1467 were the debts owing by the decedent at the time of his death.

By section 1 of chapter 51 of the laws of the Twenty-eighth General Assembly, the term "debt," as used in section 1467 of the code, was extended so as to include local or state taxes due from the estate prior to the death of the decedent, a reasonable sum for funeral expenses, court costs, including the cost of appraisement made for the purpose of assessing the collateral inheritance tax, the statutory fees of executors, administrators, or trustees, and by its terms expressly prohibits the deduction of any other sum of money from the estate of the decedent.

Attorney's fees paid or agreed to be paid by the executor, administrator, or heirs of a decedent does not fall within any of the classes of debts or demands specified in section 1, of chapter 51. Such charges are not a part of the court costs, and cannot be taken into consideration and deducted from an estate as such.

The legislature has clearly and specifically named the demands and debts which may be deducted from the estate of a decedent and has not included attorney's fees therein.

Under the familiar rule of statutory construction "the expression of one includes all others," it must be held that it was the intention of the legislature to exclude attorney's fees from the demands which could be deducted from an estate.

I am, therefore, clearly of the opinion that attorney's fees do not constitute any part of the court costs, and that they cannot be deducted from an estate of a decedent, under any of the provisions of section 1 of chapter 51 of the laws of the Twenty-eighth General Assembly.

Respectfully submitted,
(Signed) CHAS. W. MULLAN,
Attorney-General.

THE NATURE AND PURPOSE OF THE SO-CALLED EXEMPTION OF \$1,000—ESTATES EXCEEDING \$1,000, PASSING IN WHOLE OR IN PART TO COLLATERAL HEIRS OR DEVISEES, ARE LIABLE FOR FIVE PER CENT TAX UPON THE ENTIRE ESTATE SO PASSING.

SYNOPSIS OF OPINION.—The purpose of the so-called exemption of \$1,000 and the method of its application in the assessment of the collateral inheritance tax are finally determined in *Herriott v. Bacon*. The court sustains the appeal of the state and holds that the intention of the legislature is to be ascertained from the various provisions of the act rather than from the first section thereof. In *McGhee v. State of Iowa* the court held that the phrases "above the sum of \$1,000" and "after the payment of all debts" have direct relation to the estate of the decedent. In this case the court holds that the so-called exemption is not an exemption but is simply descriptive of estates liable for the tax. Any other construction would make it impossible to apportion the \$1,000 among collateral heirs or beneficiaries equitably where an estate passes as a life or term estate to collateral persons and the remainder likewise to collateral legatees. Where the net valuation of an estate does not amount to \$1,000, it is not subject to the tax;

where it exceeds such sum, the tax is due on the entire amount passing to collateral heirs.

BASIS OF ACTION.—Sarah F. Ransom died intestate, January 9, 1897, leaving a will bequeathing the sum of \$5,874 to collateral heirs and \$8,000 to her grandson. The defendant, as executor under the will, paid the plaintiff as treasurer of state, \$243.70, being five per centum of the amount passing to the collateral heirs, less \$1,000. The treasurer of state claimed the tax on the \$1,000 deducted. The District Court of Johnson county sustained the demurrer of the executor of the estate. The title of the case is "*John Herriott, Treasurer of Iowa, v. Seldon Bacon, Executor estate of Sarah F. Ransom,*" M. J. Wade, Judge.

OPINION OF THE COURT.—LADD, J. The different sections of Chapter IV of Title VII, of the Code, relating to an inheritance tax, were originally enacted at the same time and should be treated as parts of a connected whole. They must be taken together and construed as one system. "It is to be inferred that a Code of statutes relating to one subject was governed by one spirit and policy and was intended to be consistent and harmonious in its several parts and provisions." (Sutherland on Statutory Construction, Section 288.)

As said by Mr. Justice Field, in *Eureka Consol. Min. Co. v. Richmond Min. Co.*, 4 Sawy., 302, Fed. Cas. No. 4548, "Instances without number exist where the meaning of the words in a statute has been enlarged or restricted and qualified to carry out the intention of the legislature. The inquiry, where any uncertainty exists, always is as to what the legislature intended, and when that is ascertained it controls." Only when the meaning is involved in doubt will resort be had to the context. These rules are suggested in view of the question presented for our determination, to-wit: Whether \$1,000, in value of the property passing to collateral heirs is exempt from the inheritance tax, or in all estates "above the sum of \$1,000," all the property so passing is subject to the payment thereof. In other words, does the clause quoted limit the amount of the succession on which the excise may be exacted or describe the estates subject to the tax?

Section 1467 reads: "All property within the jurisdiction of this state, and any interest therein, whether belonging to the inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the statutes of inheritance of this or any other state, or by deed, grant, sale or gift made or intended to take effect in possession or in enjoyment after the death of the grantor or donor, to any person in trust or otherwise, other than to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, the lineal descendant of an adopted child of a descendant, or to or for charitable, educational or religious societies or institutions within this state, shall be subject to a tax of five per centum of its value, above the sum of \$1,000, after the payment of all debts, for the use of the state; and all administrators, executors and trustees, and any such grantee under a conveyance, and any such donee under a gift, made during the grantor's or donor's life, shall be respectively liable for all such taxes to be paid by them, respectively, except as herein otherwise provided, with lawful interest as hereinafter set forth, until the same shall have been paid. The tax aforesaid shall be and remain a lien on such estate from the death of the decedent until paid."

[In *re* McGhee's estate, 105 Iowa, 9, we said: "It is evident that the debts to be paid are those which are claims against the estate of the decedent, and we are of the opinion that both of the phrases, 'above the sum of \$1,000,' and 'after the payment of all debts,' have direct relation to the estate of decedent." The point was not necessarily involved in that case, as the state did not appeal from that part of the judgment allowing an exemption of \$1,000. Nevertheless, this language was advisedly used. It is not perceived how the phrase "after the payment of debts" can be construed to refer to the estate of the decedent, and "above the sum of \$1,000" to only that part of the estate left to the collateral heirs. The language of the statutes in these respects is obscure, and we may look to other portions of the chapter in ascertaining its true meaning. Section 1470 affords convincing proof that the phrase relates to the value of the estate of the decedent. It declares that "when any person whose estate, over and above the amount of his just debts, exceeds the sum of \$1,000, shall bequeath or devise any real property to or for the use" of any of the persons excepted in Section 1467, "during life or for a term of years, and the remainder to a collateral heir or to a stranger to the blood," upon the termination of the estate for life or years, the owner of the remainder shall pay the excise on the value thereof. If the estate—not the property passing to the collateral heirs—exceeds \$1,000, then the succession tax is to be exacted, regardless of the value of the property subject thereto; otherwise, none may be collected. The tax on the succession to the property other than the remainder is payable within fifteen months, but the remainder is not to be appraised until after the termination of the estate for life or years, and paid sixty days after the appraiser's report has been confirmed. Many years may and usually will intervene between the collection of the tax on the remainder and other portions of the estate, and it would be utterly impossible to apportion the \$1,000 of the exemption among the collateral heirs, equitably. Precisely the same difficulty arises with reference to section 1471, relating to the collection of taxes on the succession to estates for life or years, and the remainder when both pass to collateral heirs. Surely the legislature did not intend to include provisions in the statutes which could not be given effect. Construe the clause, "above the sum of \$1,000," contained in section 1467, as qualifying the estate of the deceased, and the three sections are harmonious; if it be treated as creating an exemption to all the collateral heirs, then there appears to be no conceivable way of fixing the precise value of property, specified in sections 1470 and 1471, subject to the exaction. The language of section 1470 seemed to preclude adjudging that each collateral heir was entitled to \$1,000, exempt from the tax. On the contrary the court in *State v. Hamil*, 25 L. R. A., 632; 86 Me., 495, was aided in its conclusions by subsequent sections of the act unequivocally indicating such an intention. In holding that each heir was not entitled [to] property to the value of \$1,000, freed from the tax, the way to all exemptions was foreclosed. We conclude that the intention of the legislature must have been to exempt all estates of less in value than \$1,000, and when exceeding in value such sum, all property passing to the collateral heirs to be subject to the inheritance tax.

GRANGER, C. J., not sitting.

REVERSED.

Index to Tables.

	PAGE
GENERAL REVENUE—	
Table No. 1, quarterly receipts and disbursements.....	19
Tables Nos. 2-100, revenue receipts from counties.....	21
Table No. 101, consolidated statement of receipts from counties.....	88
Table No. 102, receipts of revenue—Iowa Insurance companies, 1900.....	91
Table No. 103, receipts of revenue—Iowa Insurance companies, 1901.....	92
Table No. 104, receipts of revenue—stipulated premium and assessment associations, 1900.....	93
Table No. 105, receipts of revenue—U. S. insurance companies, 1900.....	94
Table No. 106, receipts of revenue—U. S. insurance companies, 1901.....	96
Table No. 107, receipts of revenue—foreign insurance companies, 1900.....	98
Table No. 108, receipts of revenue—foreign insurance companies, 1901.....	100
Table No. 109, summary of receipts—insurance.....	102
Table No. 110, receipts from telephone companies.....	103
Table No. 111, receipts from telegraph companies.....	104
Table No. 112, receipts from express companies.....	104
Table No. 113, summary corporation taxes.....	105
Table No. 114, fees Auditor of State—insurance companies.....	106
Table No. 115, fees Auditor of State—building and loan.....	107
Table No. 116, fees Clerk of Supreme Court.....	107
Table No. 117, fees Dairy Commissioner.....	108
Table No. 118, fees State Entomologist.....	108
Table No. 119, fees Pharmacy Commission.....	108
Table No. 120, fees Secretary of State.....	109
Table No. 121, fees Superintendent of Public Instruction.....	111
Table No. 122, fees oil inspectors, H. M. Pickell.....	111
Table No. 123, fees oil inspectors, Louis Weinstein.....	112
Table No. 124, fees oil inspectors, Adam Crawshaw.....	113
Table No. 125, fees oil inspectors, S. H. Bowman.....	114
Table No. 126, fees oil inspectors, F. O. Udall.....	115
Table No. 127, fees oil inspectors, W. D. Hartman.....	116
Table No. 128, fees oil inspectors, J. B. M. Bishop.....	117
Table No. 129, fees oil inspectors, Chas. K. Meyers.....	118
Table No. 130, fees oil inspectors, C. F. Gullixson.....	119
Table No. 131, fees oil inspectors, F. J. Young.....	120
Table No. 132, fees oil inspectors, W. A. Welch.....	121
Table No. 133, fees oil inspectors, Theo. Guittar.....	122
Table No. 134, fees oil inspectors, John O'Keefe.....	123
Table No. 135, fees oil inspectors, C. H. Hare.....	124
Table No. 136, summary of monthly collections.....	125
Table No. 137, summary of inspectors collections.....	126
Table No. 138, summary of receipts of fees.....	126
Table No. 139, receipts from fees itinerant physicians.....	127
Table No. 140, receipts from U. S. government in aid Soldiers' Home.....	127
Table No. 141, miscellaneous receipts.....	128
Table No. 142, summary monthly transactions.....	129
Table No. 143, recapitulation.....	130

COLLATERAL INHERITANCE TAX—

	PAGE
Table No. 144, estates reported liable from counties, July 1, 1899, to January 5, 1901.....	133
Table No. 145, estates reported liable from counties, January 7, 1901, to June 30, 1901.....	145
Table No. 146, tax collected, July 1, 1899, to December 31, 1899.....	152
Table No. 147, tax collected, January 1, 1900, to January 5, 1901.....	156
Table No. 148, tax collected, January 7, 1901, to June 30, 1901.....	166
Table No. 149, requisitions for fees, county attorneys, July 1, 1899, to December 31, 1899.....	170
Table No. 150, requisitions for fees, county attorneys, January 1, 1900, to January 5, 1901.....	173
Table No. 151, requisitions for fees, county attorneys, January 7, 1901, to June 30, 1901.....	181
Table No. 152, collections by counties to January 5, 1901.....	186
Table No. 153, collections by counties, January 7, 1901, to June 30, 1901.....	201

STATE INSTITUTIONS UNDER THE BOARD OF CONTROL—

Table No. 154, receipts from College for Blind at Vinton.....	211
Table No. 155, receipts from Industrial Home for Blind, Knoxville.....	212
Table No. 156, receipts from Feeble Minded Institution, Glenwood.....	212
Table No. 157, receipts from Boys' Industrial School, Eldora.....	213
Table No. 158, receipts from Girls' Industrial School, Mitchellville.....	213
Table No. 159, receipts from Insane Hospital at Independence.....	214
Table No. 160, receipts from Insane Hospital at Mt. Pleasant.....	214
Table No. 161, receipts from Insane Hospital at Clarinda.....	215
Table No. 162, receipts from Insane hospital at Cherokee.....	215
Table No. 163, receipts from Penitentiary at Anamosa.....	216
Table No. 164, receipts from Penitentiary at Ft. Madison.....	217
Table No. 165, receipts from School for Deaf at Council Bluffs.....	218
Table No. 166, receipts from Soldiers' Orphans' Home at Davenport.....	219
Table No. 167, receipts from Soldiers' Home at Marshalltown.....	220
Table No. 168, summary of receipts from institutions.....	221
Table No. 169, miscellaneous receipts from institutions.....	222
Table No. 170, disbursements for College for Blind at Vinton.....	224
Table No. 171, disbursements for Industrial Home for Blind at Knoxville.....	225
Table No. 172, disbursements for Feeble Minded Institution at Glenwood.....	226
Table No. 173, disbursements for Boys' Industrial School at Eldora.....	227
Table No. 174, disbursements for Girls' Industrial School at Mitchellville.....	228
Table No. 175, disbursements for Insane Hospital at Independence.....	229
Table No. 176, disbursements for Insane Hospital at Mt. Pleasant.....	230
Table No. 177, disbursements for Insane Hospital at Clarinda.....	231
Table No. 178, disbursements for Insane Hospital at Cherokee.....	232
Table No. 179, disbursements for Penitentiary at Anamosa.....	233
Table No. 180, disbursements for Penitentiary at Ft. Madison.....	234
Table No. 181, disbursements for School for Deaf at Council Bluffs.....	235
Table No. 182, disbursements for Soldiers' Orphans' Home at Davenport.....	236
Table No. 183, disbursements for Soldiers' Home at Marshalltown.....	237
Table No. 184, summary of disbursements for institutions.....	238
Table No. 185, disbursements by months for institutions.....	239
Table No. 186, unexpended balances for institutions.....	239
Table No. 187, summary of unexpended balances for institutions.....	242
Table No. 188, net cost of institutions.....	243

ENDOWMENT AND INTEREST FUNDS. IOWA STATE COLLEGE—

Table No. 189, list of mortgage bonds.....	247
Table No. 190, payments of mortgage bonds.....	249
Table No. 191, receipts of endowment cash.....	252
Table No. 192, disbursement of endowment cash.....	255
Table No. 193, receipts and disbursements of Morrill endowment.....	256
Table No. 194, receipts and disbursements of College interest.....	256

SPECIAL FUNDS—

Table No. 195, receipts and disbursements of swamp land indemnity.....	261
Table No. 196, receipts and disbursements of temporary school fund.....	262
Table No. 197, receipts and disbursements of permanent school fund.....	262
Table No. 198, receipts and disbursements of special university tax.....	262
Table No. 199, receipts and disbursements of special Iowa state college tax.....	264

COMPARATIVE STATISTICAL TABLES—

	PAGE
Table No. 200, receipts and disbursements of revenue, biennial period 1895-97.....	269
Table No. 201, receipts and disbursements of revenue, biennial period 1897-99.....	270
Table No. 202, receipts and disbursements of revenue, biennial period 1899-01.....	271
Table No. 203, summary of receipts and disbursements of revenue, and warrants issued, for biennial periods 1895-97, 1897-99, and 1899-01.....	272
Table No. 204, receipts of taxes from counties for biennial periods since 1885.....	274
Table No. 205, receipts and disbursements of revenue since 1846.....	274
Table No. 206, fees received from state officers annually since 1885.....	277
Table No. 207, taxes paid by railroad, insurance, telegraph, telephone and express companies since 1863.....	278
Table No. 208, indebtedness of state of Iowa January 1 each year since 1847.....	279
Opinions of Attorney-General—Collateral Inheritance tax.....	285
Decisions of Supreme Court—Collateral Inheritance tax.....	289

REPORT

BY THE

GOVERNOR OF IOWA

OF

PARDONS, SUSPENSIONS OF SENTENCE

Commutations and Remissions of Fines

FROM JANUARY 10, 1900, TO JANUARY 16, 1902

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES
BERNARD MURPHY, STATE PRINTER
1902