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**Part II**

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**County Accounting Department**

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## COUNTY ACCOUNTING DEPARTMENT

A little more than three years has elapsed since the general assembly enacted the law providing for a state department of inspection and supervision of county offices under the control of the auditor of state. The provisions of the statute are:

*First.* That the auditor of state shall formulate, prescribe and install a system of books, records, vouchers, receipts and all other forms necessary to secure a complete system of accounting for county officers, which system shall be uniform for all accounts of the same class and shall be practical, economical and understandable and shall from time to time formulate, prescribe and install such changes in the system of bookkeeping and accounting as shall be necessary to conform to changes made in the laws by the general assembly.

*Second.* And without notice to examine or cause to be examined at least once each year all county officers and offices receiving or disbursing public funds. On every such examination, inquiry shall be made as to the financial conditions and resources of each county and also as to whether the prices paid in one county are in excess of the prices paid by other counties for materials, supplies, etc., in common use by all; whether the laws of the state prescribing the duties of county officers have been complied with; also into the methods and accuracy of the accounts and reports of the office so examined. A report of such examination shall be made in triplicate, one copy to be filed with the county auditor, one copy to be filed with the auditor of state and one copy with the officer examined. In the event that such examination discloses grounds for removal, a fourth copy shall be provided and filed with the attorney general who shall thereupon take such action as in his judgment the facts and circumstances warrant.

### APPOINTMENT OF AND INSTRUCTIONS TO EXAMINERS.

Under this law a full corps of examiners and assistants was selected with special reference to their experience and fitness for the specific duties required of them. They were instructed to make a thorough examination of the accounts and records of all officers of the counties to which they were sent, to use tact and discretion in their association with county officials that there

might be no unnecessary friction to retard their work or minimize the value thereof, to be courteous at all times and to so attend to their work that no unnecessary time be consumed in the completion thereof. They were especially instructed that their firm object was not to criticize and find fault, but to help officials to improve the administration of their various offices.

#### VERIFICATION OF ERRORS.

Examiners were also instructed that while officials should not be permitted to assist in the audit of their accounts, each officer examined should be conferred with in regard to every error or irregularity charged against him. His explanation, if any, should be respectfully listened to, and if satisfactory, credit given for such items as are thus satisfactorily explained. If errors still remained unexplained, the officer was then to be permitted to pay the amount due to the county treasurer and receive credit therefor. Attention is called in another place to the amount of errors thus settled.

#### ADJUSTMENT OF DISCREPANCIES.

A large number of the errors and discrepancies found were due to misinterpretations of law and I am glad to say that in such cases when the attention of officials was called to the irregularity, they were so ready and willing to make correction and restitution as to merit nothing but praise. In nearly every such case, the following examination found the records and accounts in very fine condition and all illegal practices discontinued. In fact, almost all officers are not only willing but anxious to correct any discrepancy or to discontinue any illegal practice as soon as their attention is called to same. The officers seem now to realize that it is not the purpose of this department to act simply as a detective agency to ferret out wrongdoers, but it is our purpose to work with them (not against them) and to aid and assist them in the promotion of economy and efficiency in their respective offices. The officers, almost all, now welcome the examiners and say they are glad they came, but we have one trouble and that is that most of them ask to be checked up at the beginning of the year which, of course, is impossible under the circumstances. I believe that nearly all the county officials are our friends and realize that the law is a benefit to them. This indicates that the average official desires to know the right, and, in so far as he can, to do it. It

proves that the accounting law has raised the standard of efficiency and inspires officials with a desire to attain that standard.

#### GROSS IRREGULARITIES FOUND.

In our first examination we found a great lack of uniformity not only in forms and systems of accounting but also in the interpretation of the laws relating to duties of county officers. In some counties the officers had worked out a very fair system of accounting or, in other words, had changed their systems from time to time to correspond with changes in the laws and increase in the volume of business; in other counties, but little change had been made in the original system installed at the organization of the county. In some counties the treasurer and other officers made no trial balance of their receipts and disbursements. From the beginning to the close of their term they, therefore, never knew at any time the amount of money they should account for. We also found that in some counties these officers had never been checked by any one to the organization of this department. Such officers, therefore, never knew whether at the close of their term they turned over more or less to their successors than they should, but in our first examination in checking one year's business we found in shortages, discrepancies, errors and amounts illegally drawn from county treasurers, amounts aggregating more than four hundred thousand dollars. Fifty-one thousand dollars of this amount was returned to county treasurers in cash. The greater portion of the remainder was corrected on the records and the illegal allowances were discontinued and the total will, therefore, be saved in the future. From this it is evident that no one will ever know the losses to the taxpayers of Iowa on account of there being no provision for examination and supervision of the financial affairs of counties. The most important development under this law was the revelation of grossly irregular conditions in many counties. We do not believe the law intended the department to become a mere detective agency, but it certainly was expected that where officials were guilty of improper acts, the investigations of the examiner would bring them to light and such has in fact been the result. In such cases the attention of the attorney general has been called to the conditions as by law required, and in consequence indictments and convictions have resulted. We do not undertake to prosecute, but the law requires us to report conditions and this we have done. Yet the fact that the conditions

which we reported have thus resulted in convictions has led the public, when suffering from official misconduct, to apply to this department for relief and in many cases we have been able to effect a remedy by persuading officials to better methods. Thus the department has effected many improvements by instructing officials who desire to do the right as well as by exercising a restraining influence on those who might otherwise become careless or yield to temptation.

At the close of the examination in one county where the treasurer had kept no daily cash balance sheet, it was found that he had failed to charge himself with some thirteen thousand dollars of receipts. After a part of this discrepancy had been accounted for by the treasurer, he found he was unable to liquidate the total amount and committed suicide. Had this treasurer had an adequate accounting system showing at the close of business each day the exact amount he should account for, he never would have permitted himself to get into this embarrassing position, and in place of filling a suicide's grave, would have been saved to his family and the community as a respected citizen. In a few other counties indictments and convictions have been secured for criminal practices but we are pleased to state the number has been exceedingly small. In a number of other counties it was found that the boards of supervisors were allowing illegal compensation to county officials ranging from a few hundred dollars to as high as two thousand dollars per year. In one county the board had been allowing the treasurer and sheriff illegal compensation to the amount of about two thousand dollars per year during a period of over thirty years making a total illegal outlay in the aggregate of over sixty thousand dollars. Many other similar cases might be cited had we the space.

#### COUNTY OFFICERS' SALARIES.

Our first examination disclosed a great lack of uniformity in the salaries of county officers. In some counties the recorder was receiving a greater salary than the auditor, treasurer or clerk of the courts. The law then fixed the compensation of the county treasurer at fifteen hundred dollars a year in all counties of the state with a provision that the board of supervisors in all counties above twenty-five thousand population could allow the treasurer any additional compensation they might think proper. As a result the treasurers in some counties were drawing salaries of fif-

teen or sixteen hundred dollars while in other counties of equal population and volume of business the treasurer was drawing five thousand dollars. The difference represents the difference of opinion between an unduly economical board and one that was extremely liberal. In another county we found the treasurer was receiving more compensation (not salary) than the treasurer of the United States. The law fixing the salary of the sheriff was so indefinite and admitted of so many interpretations that there were very few sheriffs who were not retaining illegal compensation. In fact, that law in the last eighteen years has cost the taxpayers of Iowa hundreds of thousands of dollars. As a result of these investigations the last general assembly prepared bills which were enacted into law fixing the salaries of the auditor, treasurer and sheriff in every county in the state, making the salary of the auditor and treasurer equal in the same county in all counties of the state, thus raising the salary of the treasurer in some counties and in counties where the treasurers were drawing from four to five thousand dollars, salaries were reduced to from twenty-five hundred to three thousand dollars. In almost all counties claims were allowed by boards that were not itemized or sworn to as provided by statute. Great improvement has been made along this line. In almost every county of the state, now, claims are being carefully audited by the county auditors to see that they are properly itemized, correctly added and contain no items that are not legal charges against the county.

#### ILLEGAL REMISSION OF TAX.

I think in every county in the state, save one, the boards of supervisors were remitting taxes for reasons other than those provided for by statute. In some counties this was practiced very sparingly and in others indiscriminately, but the loss in tax on this account was not large, perhaps not to exceed twenty thousand a year, but this practice has been almost entirely discontinued and these amounts will be saved to the taxpayers in the future. We also find in some counties local boards of review and boards of supervisors have been illegally exempting millions of dollars worth of property from tax for periods ranging from ten to twenty years for the purpose of encouraging manufacturers.

In the year 1915 we had over three millions of dollars of such property placed upon the tax lists and in 1916 additional amounts were discovered and added to the lists for both 1915 and 1916

and a suit is now pending for the assessment of a plant at eight million dollars which has been exempted in the past. This property is all located in cities where the rate of tax ranges from eighty to one hundred and twenty mills. A very conservative estimate of the tax on this property would be sixty-five thousand dollars annually, not including the eight-million dollar suit now pending. This practice has been discontinued and this property will bear its equal share of tax in the future. Another source of loss is found in illegal deductions from the value of bank stock. These deductions are not general throughout the state, but are found in about three-fourths of the counties though never more than one-third of the banks in one county are found thus making illegal deductions. From our experience, so far, the loss of tax from this source has been in round numbers about sixty thousand dollars annually or a total of \$360,000.00 for the last six years since the present law has been in force. This practice has also been discontinued and these banks will be placed upon an equality with other banks for taxation in the future.

#### COUNTY PRINTING.

Owing to the indefinite provisions of our statutes relating to county printing, we found in most of the counties many disputes between the editors of official papers and boards of supervisors as to the things to be published, the form in which they should be published and the legal price provided by statute. We, at once, with the aid of the attorney general's department and a committee representing the official papers, prepared a schedule of things to be published, prescribing the form in which they should be published and the legal price to be charged and had same printed in pamphlet form which not only had the effect of establishing uniformity throughout the state in county printing, but restored harmony and friendship between the publishers of official papers and boards of supervisors. The boards of supervisors, not being practical printers, were not familiar with the rules for measuring printing nor the prices to be paid and were in some counties greatly imposed upon by printers. Also in many counties boards were not publishing things required by law. Many instances might be cited but I will only stop to cite two as an illustration. In one county the treasurer gave his semi-annual report to the official papers in a much more extended form than prescribed in our pamphlet. The two papers filed bills for the

publication aggregating seven hundred and ten dollars. The board, not being satisfied with the price, forwarded the bills to this department for approval. After figuring it in the form in which it was published according to the rates set out in our pamphlet, it only amounted to two hundred and forty-eight dollars, which amount was allowed by the board and was accepted by the publishers. Had this report been published in legal form as set out in our instructions, it would have cost the county about thirty dollars in place of \$248 or \$710, the amount asked by the printers. In another county the board paid \$735 for the treasurer's report and \$73 for the auditor's report and \$122 for the superintendent's report. It is needless to say that the board in these cases notified the officers that if they failed to follow the form prescribed in the future, they would be held liable for the difference. Many more similar cases might be cited, but the following comparative list will give a good idea of the gross discrimination in prices between counties for things in common use by all.

	Lowest Price Paid	Highest Price Paid
Printing ballots per M.....	\$ 6.82	\$ 157.50
Board proceedings for one year.....	512.17	4,650.00
Auditor's financial report per page.....	.75	6.38
Official notices per line.....	.03 1/3	.10
Letter heads per M.....	2.50	10.49
Envelopes per M.....	1.24	9.50
Bill heads per M.....	2.50	16.00
Tax lists per page.....	.03	.31
Tax receipts per M.....	5.45	47.29
Assessor's rolls per M.....	1.93	35.54
Assessor's books, each.....	1.03	8.75
Bar dockets per page.....	.15	1.43
Warrants per M.....	3.00	25.00

These illustrations demonstrate the gravity of the situation in some counties. Most of these gross irregularities were uncovered in the early history of the department and that the punishment which followed had a salutary effect elsewhere is indicated by the fact that these conditions are less common now than formerly. The usual situation, however, is to find unlawful procedure which does not reflect upon the honesty of the official but shows a disposition on the part of such officials to follow bad precedent or to substitute personal judgment for the mandatory provisions of law.

## STATEMENT OF FINDINGS.

	Amounts Due Counties	Amounts Recovered
In 1913 .....	\$397,000	\$ 51,000
In 1914 .....	188,660	46,689
In 1915 .....	111,661	73,880
Total .....	\$697,321	\$171,569

Annual savings to the public through the discontinuation of illegal practices:

Treasurer's failure to collect penalty on delinquent tax.....	\$ 40,000.00
Illegal tax exemptions of manufacturing corporations.....	65,000.00
Illegal tax exemptions of banks and moneyed capital.....	60,000.00
Illegal claims for compensation.....	50,000.00
Loss of taxes through failure to preserve lien.....	50,000.00
Total .....	\$265,000.00
Posted to wrong account and corrected by examiners.....	94,500.00

You will note from the above that the irregularities found have decreased each year and the recoveries have increased.

## COST OF EXAMINATIONS.

The cost of these examinations runs in the ordinary county from \$150 to \$500, owing to their system of accounting and the condition of their records. In fact we expect to complete the work in the coming year with two and may be four less examiners than this year, while prior to the establishment of this department some ordinary counties paid as high as thirty-two hundred dollars for one examination and as all counties were formerly checked or partially checked by some one, it is evident that the cost was then equal to or greater than it is now.

## SPECIMENS OF IRREGULARITIES FOUND.

Most of the irregularities found do not affect the finances of the county, yet in most of them unexpected contingencies might arise which would cause them to subject the county to great loss. The laws which they violate were intended to guard the county against these unforeseen contingencies. A few of these irregularities are here briefly mentioned.

Official bonds in a large number of cases are not properly executed, and in a few cases not even furnished as required by law.

Bonds of depository banks contain many irregularities which might occasion loss in case the validity of the bond should be contested. In some cases bonds are not given at all, but most of the irregularities are caused by the county officials not taking the

steps prescribed by statute. The supreme court has held that this is a statutory bond and unless the provisions of the statutes are followed the bond is invalid. It frequently happens that the amount which the treasurer had on deposit exceeds the amount he is permitted to deposit under the law and the resolution of the board of supervisors.

Amounts are frequently posted to wrong accounts or paid to districts or municipalities not entitled to them, thus depriving other districts or municipalities of funds to which they were entitled.

Confusion frequently results from officers mingling private funds with office money. If they fail to receipt for money paid in or take a voucher or receipt for money paid out, there is no office record from which the cash discrepancy can be traced, and the officer is inclined to believe the difference is due to his private funds.

Bills have been allowed for supplies furnished to the poor which were not ordered by the trustees or overseer for the poor.

Minutes of the board of supervisors are frequently not signed and are therefore not legally authenticated as board proceedings.

Number of days for which payment will be allowed assessors should be fixed by the board of supervisors, but frequently it is not done.

School fund loans in many counties are in bad shape. Many cases not examined by the board; many in which no abstracts of title appear with the loan; some no notes given for the amount loaned; some no mortgage; in many there was no appraisalment of the property; many of the notes are past due; in many cases interest payments are allowed to drag along past the due date without any additional interest charge as provided by law.

Many officers failed to keep a cash book and did not know how they stood with the county funds.

In some cases the board of supervisors took the bridge money from the county treasurer, deposited it in the banks in their own names and drew it out on personal check to pay for bridge improvements.

County auditors have drawn money from the treasurer for claims allowed by the board, deposited it in the bank in their own name, and paid claims against the county by personal check on this fund. Clerks have done the same for court expense claims.

## UNIFORM SYSTEM OF ACCOUNTING.

The county accounting law requires the auditor of state to prescribe and install in all county offices a system of accounts which shall be uniform for accounts of the same class. The work of prescribing such a system is now nearly completed and has been installed in whole or in part in many counties. The work of installation is proceeding as rapidly as possible, and as the officers become accustomed to the system, they find it very satisfactory. It makes the work of the office more efficient and materially reduces the cost of the examinations. When these forms of accounting are fully installed, we will be able to reduce the number of examiners as we are now able to check many of the counties in one-half of the time occupied at the beginning of our work.

## RECOMMENDATIONS OF CHANGES IN LAWS RELATING TO DUTIES OF COUNTY OFFICERS.

The revenue laws should be entirely rewritten to eliminate all conflicting provisions and to make them so plain that they will be easily understood without any interpretation by the courts.

Provide for a county assessor.

Combine all county funds into one, and provide for a budget and appropriations same as is now provided for state and cities.

Give officers actual and necessary expenses in lieu of mileage.

Give the county auditor authority to issue county warrants for certain specified purposes under proper restrictions.

A salary law for the clerks similar to that now provided for auditors and treasurers, also fix the salaries of recorders and superintendents.

Make county auditor clerk of the commission of insanity in place of the clerk of the district court.

Transfer jurisdiction in case of pensions for the blind from the clerk to the auditor.

Put claims for support for inmates at state and county institutions on the same basis as that now provided for inmates at insane hospitals.

Provide that cases of disputed residence of persons sent to state institutions shall be determined in the same way as is now provided in the cases of insane, committed to the hospital for the insane.

Revise clerk's fee list.

Revise sheriff's fee list.

Confine jurisdiction of mayor's courts to cases not provided for by state law, in other words to questions concerning city ordinances only.

Provide that lien for taxes on personal property shall attach at once if owner intends to remove same from the county, and in the case of stocks of goods when owner attempts to close them out at retail or dispose of same in bulk.

## DIGEST OF SALARIES AND FEES FOR COUNTY AND TOWNSHIP OFFICERS.

One great source of error and irregularity is the misconception of the laws governing the salaries and fees provided for official services. We have long felt the need of a digest of the laws covering these matters and have begun the compilation of a book on this subject which we hope to have ready for distribution shortly after the adjournment of the Thirty-seventh general assembly.

As the county accounting department has developed, its efforts to help county officials to a better understanding of the law governing their duties and to the installation of better systems of accounting has led many officials to look to it for advice on all matters pertaining to their respective offices. The knowledge we have gained in our three years' experience in the work has enabled us to solve many perplexing problems of law and accounting for county officials and the eagerness with which they apply to us for advice shows their appreciation of the help we have been able to render. While we may have made mistakes, we have tried to do our best and know that much good has been accomplished. We have tried to put aside personal ambition, have disregarded partisan prejudice and have given our whole-hearted efforts to attain the highest efficiency possible for the department. We feel that we can look with pride to the result secured and to the fact that the worthy official regards us as a friend and helper.

The accompanying tables exhibit the financial transactions of the counties of the state in detail, and as to each office is found as shown by the examinations made for the year 1915.

TABLE NO. 1—BOARDS OF SUPERVISORS.

Per Diem, Mileage and Expenses of Office and Total Cost for Year 1915.

COUNTIES	No. of members	Regular Meetings		Committee Work		Drainage Work		Miscellaneous expense	Total cost of office
		Mileage	Per diem	Per diem	Mileage	Per diem	Mileage		
Adair	3	\$ 384.00	\$ 17.60	\$ 1,321.00	\$ 161.35			\$ 75.45	\$ 1,959.40
Adams	5	480.00	73.00	729.00	214.60				1,497.20
Allamakee	3	548.00	34.00	1,872.00	427.15			73.38	2,955.43
Appanoose	3	788.00	59.35	1,664.00	470.55				2,981.90
Audubon	3	384.00	24.30	1,324.00	478.20				2,210.50
Benton	3	588.00	73.45	1,209.00	480.15	\$ 165.25			2,524.85
Black Hawk	7	1,312.00	145.00	2,368.00	687.45			14.31	4,517.36
Boone	3	420.00	81.90	1,708.00	647.84	1,334.35			4,192.09
Bremer	3	476.00	54.40	1,422.00	374.11			17.90	2,344.41
Buchanan	3	382.00	54.50	3,076.90				20.00	3,482.50
Buena Vista	5	900.00	157.85	1,410.00	403.71	40.00	\$ 30.10		2,941.66
Butler	3	480.00	74.40	2,982.10	857.11				4,393.61
Calhoun	3	762.00	210.90	1,656.00	592.20				3,221.10
Carroll	5	684.00	142.85	1,272.00	424.85	420.00	144.18	13.70	3,101.08
Cass	5	720.00	115.50	2,059.20	655.65				3,550.35
Cedar	5	872.00	52.50	713.00	369.16				2,066.66
Cerro Gordo	3	556.00	93.00	2,529.00	501.10	128.00	11.50	58.50	3,877.10
Cherokee	5	384.00	93.20	1,666.00	375.17			14.57	2,532.94
Chickasaw	5	820.00	105.40	2,876.00	682.40				4,483.80
Clarke	3	468.00	53.50	816.00	307.85			18.29	1,663.64
Clay	5	1,200.00	196.70	845.00	535.85				2,777.55
Clayton									
Clinton	3	736.00	292.20	2,168.00	1,206.00	247.65		14.85	4,664.70
Crawford	5	840.00	179.70	3,196.00	1,851.75	60.00	15.80	87.42	6,230.67
Dallas	3	418.00	231.10	1,054.00	299.15	214.00	71.15	113.87	2,401.27
Davis	3	588.00	38.70	1,422.00	272.55				2,321.25
Decatur	3	550.00	37.05	295.00	45.60				927.65
Delaware	3	448.00	143.95	1,984.00	883.95			5.00	3,464.90
Des Moines	3	660.00	305.47	1,860.00	305.47	454.50			3,585.44
Dickinson	3	280.00	40.50	980.00	232.25	216.00	77.94	80.52	1,973.51

Dubuque	3	1,776.00	233.95	6,127.00	2,394.50			379.15	10,910.60
Emmet	5	280.00		648.00	414.40	966.00		3.00	2,311.40
Fayette	3	726.00	115.46	1,511.00	623.44			12.40	2,938.30
Floyd	5	800.00	68.50	1,288.00	394.09			9.75	2,561.64
Franklin	3	548.00	41.55	1,260.00	350.85	368.00	171.80	30.72	2,770.92
Franklin	3	620.00	160.10	1,312.00	265.59	90.00		16.70	2,464.39
Fremont	5	1,168.00	383.60	659.00	278.80	133.00	29.48		2,651.88
Greene	7	696.00	155.70	1,655.00	431.95			17.30	2,938.65
Grundy	3	572.00	58.05	1,702.50	433.60	15.00		52.06	2,798.45
Guthrie	3	660.00	239.28	1,702.00	493.38	128.35			3,035.78
Hamilton	5	856.00	69.65	2,564.00	450.25	691.30		12.14	4,631.26
Hancock	3	536.00	86.85	1,398.00	442.35	722.00	230.30	73.27	3,427.64
Hardin	3	684.00	165.10	1,984.00	408.13	480.00	231.90	73.27	4,602.67
Harrison	3	552.00	82.70	1,400.00	362.46				2,461.48
Henry	3	488.00	68.30	1,360.00	363.60				2,278.76
Howard	5	1,284.00		1,328.00	245.00			20.87	3,216.27
Humboldt	3	224.00	22.40	888.00	245.00			7.70	1,387.70
Ida	3	682.00	101.65	1,165.00	483.59			7.65	2,439.89
Iowa	5	852.00	204.28	1,672.00	561.15				3,289.43
Jackson	3	620.00	119.90	2,096.00	719.60			30.09	3,585.59
Jasper	3	516.00	36.70	1,370.00	425.25				2,347.95
Jefferson	5	1,084.00	108.30	1,754.00	589.83	48.00	18.20	41.94	3,644.77
Johnson	5	636.00	138.45	1,218.00	507.80			83.09	2,500.25
Jones	3	468.00	55.82	2,394.00	374.65			41.05	3,285.56
Keokuk	5	1,358.00	340.05	1,646.00	750.00	1,562.75		503.10	5,697.85
Kossuth	3	528.00	83.40	2,452.00	541.00				4,107.50
Lee	3	728.00	140.20	2,640.00	994.20				4,502.40
Linn	3	480.00	76.70	514.00	137.60	486.00	138.85		1,833.15
Louisa	3	418.00	37.00	707.00	240.74			65.24	1,402.74
Lucas	5	604.00		596.50	602.35			31.99	1,838.09
Lyon	3	392.00	18.60	1,464.00	543.27				2,449.88
Madison	3	726.00	32.40	1,816.00	494.88	76.00	30.70		3,175.98
Mahaska	3	494.00	154.85	1,384.00	684.05	77.20		13.85	2,807.95
Marion	3	560.00	58.65	956.00	222.20			12.10	1,808.95
Marshall	3	364.00	72.00	497.50	61.40	30.20		26.30	1,051.40
Mills	5	632.00	46.90	2,972.00	768.72				4,419.62
Mitchell	3	396.00	73.10	1,316.00	316.30	176.00	87.50	126.83	2,491.73
Monona	3	666.00		1,328.00	634.27				2,633.18
Monroe	3	532.00	61.30	300.00	115.61			54.34	1,068.91
Montgomery	5	712.00	158.85	912.00	335.89			146.15	2,173.08
Muscatine	5	568.00	111.45	1,874.17	532.15				3,221.92
O'Brien	5	668.00	97.80	432.00	147.45				1,365.25
Osceola	3	620.00	182.60	2,078.00	762.25	24.00	10.75		3,677.60
Page	5	872.00	119.50	2,116.00	414.85	562.00	243.30	59.77	4,377.42
Palo Alto	5	712.00	94.80	1,592.85	934.90			14.45	3,259.00
Plymouth	5	1,436.00	469.85	2,016.00	1,080.62			22.96	5,925.43
Pocahontas	5	1,592.00	339.65	4,308.00	1,384.65			58.31	7,682.61
Polk									



COUNTIES	No. of members	Regular Meetings		Committee Work		Drainage Work		Miscellaneous expense	Total cost of office
		Per diem	Mileage	Per diem	Mileage	Per diem	Mileage		
Pottawattamie	5	1,332.00	372.00	3,324.00	1,074.40	24.00	16.40	97.57	6,240.43
Poweshiek	3	464.00	113.75	1,742.00	613.93			21.47	2,955.15
Ringgold	3	456.00	74.40	838.00	239.45	100.00	14.50		1,732.35
Sac	3	338.00	109.45	2,093.00	1,016.90	90.45		1.47	3,649.27
Scott	5	796.00	107.10	5,080.00	1,763.05			58.04	7,804.19
Shelby	3	240.00	20.45	1,152.00	413.40	81.55			1,907.40
Sioux	5	660.00	166.50	872.00	354.20				2,065.73
Story	3	680.00	262.80	1,516.00	682.09	545.85		13.03	3,686.74
Tama	5	916.00	150.10	2,953.00	1,237.43				5,256.53
Taylor	3	344.00	69.00	690.00	282.90	12.00			1,308.90
Union	5	992.00	88.20	1,900.00	336.30				3,344.02
Van Buren	3	416.00		1,272.00	542.15			27.42	2,277.90
Wapello	3	748.00	68.20	2,344.00	1,020.00			47.75	4,205.36
Warren	3	276.00	77.70	749.40	280.97	334.10		24.26	1,718.17
Washington	3	460.00	51.70	1,620.00	541.75	8.00	1.00	3.25	2,685.70
Wayne	3	340.00	31.50	938.00	318.30			26.25	1,714.06
Webster	5	1,556.00	156.50	1,836.00	584.45	1,047.50		43.11	5,233.56
Winnebago	3	382.00	25.20	1,030.00	161.60	545.40		3.00	2,147.20
Winneshiek	5	784.00	121.80	2,741.00	587.40			35.32	4,269.52
Woodbury	5	1,216.00	418.30	4,708.00	1,183.00	48.00	21.15	217.27	7,811.72
Worth	3	660.00	67.70	902.00	342.30				1,972.00
Wright	5	974.00	98.00	1,514.00	552.34	460.00	232.90	8.76	4,140.00
Total		\$ 66,490.00	\$ 11,302.28	\$ 167,674.22	\$ 54,000.95	\$ 13,202.40	\$ 1,829.40	\$ 3,233.85	\$ 318,423.10

TABLE NO. 2—COUNTY AUDITORS.

Salaries and Expenses of Office and Net Cost for the Year 1915.

COUNTIES	Present Legal Salary		Salary Paid for Year 1915		Extra help	Postage	Total cost of office	Fees of office	County's interest on school fund loans above 4 1/2 per cent	Total earnings of office	Net cost of office above earnings
	Auditor	First deputy	Auditor	First deputy							
Adair	\$ 1,500.00		\$ 1,450.00	600.00	\$ 31.45	\$ 37.18	\$ 2,118.63	\$ 194.75	\$ 184.23	\$ 378.98	\$ 1,739.65
Adams	1,500.00		1,450.00	549.45		55.57	2,055.02	100.55	183.45	284.00	1,771.02
Allamakee	1,600.00		1,550.00	840.00		88.20	2,510.70	193.45	900.00	963.45	1,517.25
Appanoose	1,900.00	950.00	1,750.00	778.00	260.00	152.48	2,940.48	319.00	221.00	540.00	2,400.48
Audubon	1,500.00		1,450.00	900.00	8.75	34.69	2,393.44	131.65	444.82	576.47	1,816.97
Benton	1,700.00		1,640.34	1,005.00	195.33	100.45	2,941.12	263.50	145.00	408.50	2,532.62
Black Hawk	2,750.00	1,350.00	2,350.00	1,225.00	1,793.38	75.58	5,443.96	779.75	90.00	869.75	4,574.21
Boone	1,800.00	900.00	1,749.96	900.00	423.40	54.00	3,127.36	324.58	345.93	670.57	2,456.85
Bremer	1,600.00		1,550.00	840.00	192.50	80.88	2,663.38	186.75	300.00	486.75	2,176.61
Buchanan	1,600.00		1,550.00	850.00	326.76	88.72	2,815.48	237.25	38.02	275.27	2,540.21
Buena Vista	1,600.00		1,549.16	800.00		148.02	2,498.08	201.29	320.00	521.29	1,976.79
Butler	1,600.00		1,550.00	900.00	189.41		2,639.41	213.50		213.50	2,425.91
Calhoun	1,600.00		1,550.00	900.00	700.00	88.78	3,238.78	245.00		245.00	2,993.78
Carroll	1,700.00		1,648.83	900.00	840.00	40.19	3,429.02	182.75	88.54	266.29	3,162.73
Cass	1,600.00		1,549.17	780.00		147.12	2,476.29	219.65	275.42	495.07	1,981.22
Cedar	1,600.00		1,550.00	879.00	86.00	94.39	2,609.39	122.60		122.60	2,486.79
Cerro Gordo	1,900.00	950.00	1,750.00	1,200.00	1,581.62	120.04	4,601.66	472.00		472.00	4,129.66
Cherokee	1,600.00		1,500.00	840.00		47.17	2,387.17	163.75		163.75	2,223.42
Chickasaw	1,600.00		1,500.00	600.00	165.35	64.64	2,329.99	173.00		173.00	2,156.99
Clarke	1,500.00		1,450.00	600.00	350.00	38.18	2,438.18	239.91	665.57	935.48	1,502.70
Clay	1,500.00		1,441.62	825.00	942.10	86.60	2,595.32	242.90	430.50	673.40	1,921.92
Clayton	1,800.00	900.00	1,749.15	825.00	517.50	119.50	3,211.15				3,211.15
Clinton	2,800.00	1,400.00	2,495.15	2,147.02	555.00	177.23	5,374.40	440.20		440.20	4,934.20
Crawford	1,700.00		1,648.77	900.00	100.00	51.06	2,699.83	232.55	230.50	463.05	2,236.78
Dallas	1,800.00	900.00	1,649.07	785.00	513.90	44.55	2,992.52	291.65	679.70	971.35	2,021.17
Davis	1,500.00		1,449.96	600.00		92.14	2,142.10	80.52	231.62	312.14	1,829.96
Decatur	1,600.00		1,550.00	900.00		54.83	2,504.83	257.90	1,300.33	1,558.23	946.60
Delaware	1,600.00		1,550.00	840.00	253.81	77.38	2,721.19	185.10		185.10	2,536.09
Des Moines	2,100.00	1,050.00	2,050.00	2,160.00	580.00	97.89	4,887.89	319.20		319.20	4,568.69

COUNTIES	Present Legal Salary		Salary Paid for Year 1915		Extra help	Postage	Total cost of office	Fees of office	County's interest on school fund loans above 4 1/2 per cent	Total earnings of office	Net cost of office above earnings
	Auditor	First Deputy	Auditor	First deputy							
Dickinson	1,400.00		1,400.00	961.04	38.50	109.61	2,509.15	241.75	450.00	691.75	1,817.40
Dubuque	3,000.00	1,500.00	2,623.10	1,564.52	* 3,506.79	76.44	7,770.85	447.40		447.40	7,323.45
Emmet	1,500.00		1,400.00	720.00		53.47	2,173.47	173.05	300.00	473.05	1,700.42
Fayette	1,800.00	900.00	1,750.00	900.00	223.83	119.55	2,991.88	419.20	415.05	834.25	2,157.63
Floyd	1,600.00		1,549.17	600.00	50.25	133.70	2,333.12	227.75		227.75	2,105.37
Franklin	1,600.00		1,400.00	900.00	360.00	89.22	2,749.22	192.21	153.14	345.35	2,403.27
Fremont	1,600.00		1,549.98	780.00		71.68	2,401.66	176.20		176.20	2,225.46
Greene	1,600.00		1,902.55	1,027.55	89.93	100.39	3,120.42	185.10	182.00	367.10	2,753.32
Grundy	1,500.00		1,566.74	655.00	44.25	79.39	2,345.38	137.30	112.00	249.30	2,096.08
Guthrie	1,600.00		1,549.20	840.00	185.00		2,574.20	226.50	470.52	697.02	1,877.18
Hamilton	1,700.00		1,550.00	900.00	724.50	102.06	3,276.56	219.50	625.00	844.50	2,432.06
Hancock	1,500.00		1,441.62	495.00	877.60	173.60	2,987.82	223.00		223.00	2,764.82
Hardin	1,700.00		1,648.72	900.00	1,169.81	110.80	3,829.33	288.65	349.46	638.11	3,191.22
Harrison	1,700.00		1,650.00	900.00	516.37	131.11	3,197.48	326.75	450.00	776.75	2,420.73
Henry	1,600.00		1,541.65	780.00		118.08	2,439.73	183.25	68.25	251.50	2,188.23
Howard	1,500.00		1,449.96	900.00		107.56	2,457.52	163.85	550.25	723.10	1,734.42
Humboldt	1,500.00		1,450.00	450.00	165.75	48.24	2,113.99	161.05	142.27	303.32	1,810.67
Ida	1,500.00		1,449.96	300.00		66.10	1,816.12	90.75	129.80	220.61	1,595.51
Iowa	1,600.00		1,550.00	900.00	116.01	49.78	2,615.77	180.00	239.78	419.78	2,195.99
Jackson	1,700.00		1,650.00	840.00	440.00	68.50	2,968.50	266.25		266.25	2,702.25
Jasper	1,800.00	900.00	1,750.00	970.00	540.00	53.72	3,313.72	267.25	300.00	567.25	2,746.47
Jefferson	1,600.00		1,550.00	775.00		95.00	2,420.00	159.25	140.00	299.25	2,120.75
Johnson	1,800.00	900.00	1,754.00	900.00	100.00	63.65	2,817.65	222.75		222.75	2,594.90
Jones	1,600.00		1,550.00	804.00		126.15	2,480.15	194.50	51.82	246.32	2,233.83
Keokuk	1,700.00		1,650.00	840.00	113.30	74.55	2,677.85	325.30	135.98	461.28	2,216.57
Kossuth	1,700.00		1,649.00	1,560.00	901.00		4,110.00	274.45	93.17	367.62	3,742.38
Lee	2,600.00	*2,600.00	4,335.28	1,125.00	1,324.00	214.40	6,998.68	346.10		346.10	6,652.58
Linn	3,300.00	1,650.00	2,871.55	1,806.82	2,415.00	186.58	6,779.95	968.30		968.30	5,811.65
Louisa	1,500.00		1,449.96	533.25	868.71	91.02	2,942.94	172.50	161.21	333.71	2,609.23
Lucas	1,600.00		1,453.92	600.00	55.50	37.27	2,146.69	171.50	440.00	611.50	1,535.19
Lyon	1,600.00		1,450.00	710.20	216.12	107.60	2,483.92	201.50	610.00	811.50	1,672.42
Madison	1,600.00		1,550.00	780.00	95.62	74.16	2,499.78	236.15	304.30	540.45	1,959.33
Mahaska	1,800.00	900.00	1,700.00	825.00	217.50	60.29	2,902.79	331.00	445.00	776.00	2,026.79
Marion	1,700.00		1,650.00	900.00	852.00	60.00	3,462.00	249.50	1,732.58	1,982.00	1,479.02
Marshall	1,900.00	950.00	1,849.25	924.60	727.00	141.15	3,642.00	318.25	165.94	483.59	3,158.41
Mills	1,500.00		1,416.65	825.00	332.87	95.81	2,670.33	176.35	463.18	639.53	2,030.80
Mitchell	1,500.00		1,449.14	900.00		77.82	2,426.96	172.35		172.35	2,254.61
Monona	1,600.00		1,700.00	645.64	227.00	17.25	2,589.89	250.25	223.46	473.71	2,116.18
Monroe	1,800.00	900.00	1,755.96	840.00	100.00	77.96	2,773.92	233.20	600.00	833.20	1,940.72
Montgomery	1,600.00		1,549.17	800.00	131.50	57.67	2,588.34	195.10	766.57	961.67	1,576.67
Muscatine	2,100.00	1,050.00	2,049.96	1,050.00	606.08	63.35	3,769.39	320.75		320.75	3,448.64
O'Brien	1,600.00		1,749.96	900.00	603.50	179.17	3,432.63	180.75	843.01	1,023.76	2,408.87
Oseola	1,500.00		1,399.92	570.00	50.00	96.99	2,116.91	100.10	582.96	683.06	1,433.85
Page	1,700.00		1,650.00	600.00	600.00	147.70	2,997.70	258.20		258.20	2,739.50
Palo Alto	1,500.00		1,446.00	780.00	567.50	56.48	2,849.98	267.25	240.00	507.25	2,342.73
Plymouth	1,700.00		1,650.00	900.00	92.50	134.89	2,777.39	239.50	550.00	789.50	1,987.89
Pocahontas	1,600.00		1,450.00	900.00	1,400.00	116.06	3,866.06	198.65		198.65	3,667.41
Polk	3,300.00	1,650.00	3,300.00	1,573.00	8,266.69	69.32	13,209.01	1,825.05	227.48	2,052.53	11,156.48
Pottawattamie	3,200.00	*3,200.00	2,898.75	*2,817.90	2,732.62	187.20	8,606.47	695.20		695.20	7,911.27
Poweshiek	1,600.00		1,549.18	225.00	419.00	111.43	2,304.61	229.75	208.35	438.10	1,866.51
Ringgold	1,500.00		1,450.00	780.00			2,230.00	212.50	1,346.02	1,558.52	671.48
Sac	1,600.00		1,549.22	660.00	300.00	98.71	2,607.93	223.10	100.00	323.10	2,284.83
Scott	3,000.00	1,500.00	2,892.21	1,322.58	3,750.00	139.64	8,064.43	430.15		430.15	7,584.28
Shelby	1,600.00		1,549.15	900.00	32.50	21.08	2,502.73	156.15		156.15	2,346.58
Sioux	1,800.00	900.00	1,749.17	900.00	37.00	101.15	2,787.32	259.20		259.20	2,528.12
Story	1,800.00	900.00	1,783.33	975.00	242.69	75.00	3,076.02	349.80	220.00	569.80	2,506.22
Tama	1,700.00		1,650.00	900.00	81.60	72.50	2,704.10	285.00		285.00	2,419.10
Taylor	1,600.00		1,570.00	568.75	52.00	91.66	2,292.41	207.00	630.00	837.00	1,425.41
Union	1,600.00		1,550.00	900.00	26.00	76.98	2,552.98	263.65	824.61	1,088.26	1,464.72
Van Buren	1,500.00		1,549.15	780.00	52.50	45.54	2,427.19	364.50		364.50	2,062.69
Wapello	2,100.00	1,050.00	2,050.00	1,126.56	1,502.61	55.06	4,734.23	1,368.88		1,368.88	3,365.35
Warren	1,600.00		1,550.00	840.00	208.75	91.14	2,689.89	258.90	200.00	458.90	2,230.99
Washington	1,700.00		1,550.00	840.00	122.00	67.51	2,579.51	214.70	195.00	409.70	2,169.81
Wayne	1,600.00		1,550.00	500.00		74.00	2,124.00	211.50		211.50	1,912.50
Webster	2,100.00	1,050.00	1,849.14	955.04	1,984.50	121.35	4,910.08	482.88	1,000.00	1,482.88	3,427.15
Winnebago	1,500.00		1,450.00	780.00	386.89	118.21	2,735.10	198.65	1,750.00	1,948.68	786.45
Winneshek	1,700.00		1,650.00	825.00		57.07	2,532.07	210.00		210.00	2,322.07
Woodbury	3,300.00	1,650.00	2,939.57	1,400.00	2,337.50	231.49	6,908.58	1,181.50	500.00	1,681.50	5,227.08
Worth	1,500.00		1,400.00	312.00	181.00	100.59	1,998.59	131.50	230.60	362.10	1,631.49
Wright	1,600.00		1,550.00	900.00	1,227.02	113.18	3,790.20	223.80		223.80	3,566.40
Total			\$169,712.42	\$ 88,226.92	\$ 55,475.42	\$ 8,794.16	\$322,208.92	\$ 28,608.32	\$ 27,927.45	\$ 56,535.77	\$ 322,208.92

\*First and second deputies.

TABLE NO. 3—COUNTY TREASURERS.

Salaries and Expenses of Office and Net Cost of Office for the Year 1915.

COUNTIES	Present Legal Salary		Salary Paid for Year 1915		Extra help	Delinquent tax collector	Potage	Premiums on official bond	Total cost of office	Earnings of office	Net cost of office above earnings
	Treasurer	Deputy	Treasurer	Deputy							
Adair	1,500.00		1,500.00	600.00	46.93		56.11		2,208.04	865.54	1,337.50
Adams	1,500.00		1,500.00		134.50		26.74		1,827.49	966.49	861.00
Allamakee	1,600.00		1,550.00	780.00	50.00		35.30	166.25	2,418.30	927.40	1,490.90
Appanoose	1,900.00	950.00	1,635.00	793.45	540.00		80.61		3,049.06	741.81	2,307.25
Audubon	1,500.00		1,500.00	600.00	46.80			190.00	2,336.80	990.76	1,340.04
Benton	1,700.00		1,590.06	900.00	272.02		116.01		2,878.09	1,879.95	998.14
Black Hawk	2,750.00	1,350.00	2,350.00	1,224.29	4,454.66	1,607.75	295.00	344.38	10,367.78	2,669.53	7,698.25
Boone	1,800.00	900.00	1,650.00	900.00	725.73		73.71	300.00	3,649.44	1,762.26	1,887.18
Bremer	1,600.00		1,675.00	840.00	222.98		75.81	332.50	3,146.29	868.81	2,277.48
Buchanan	1,600.00		1,550.00	824.96	84.00		39.86		2,498.82	1,488.30	1,010.52
Buena Vista	1,600.00		1,549.16	720.00			127.63	285.00	2,681.79	1,802.38	789.51
Butler	1,600.00		1,550.00	600.00			49.97		2,199.97	1,056.82	1,143.15
Calhoun	1,600.00		1,550.00	900.00	67.50	692.52		237.50	3,447.52	2,003.71	1,443.81
Carroll	1,700.00		1,597.74	900.00	41.00		89.94	200.00	2,828.68	826.83	2,001.85
Cass	1,600.00		1,549.17	780.00	150.00		32.50	570.00	3,081.67	1,533.11	1,548.56
Cedar	1,600.00		1,550.00	840.00			182.21	300.00	2,822.21	1,864.73	957.48
Cerro Gordo	1,900.00	950.00	1,648.92	886.50	1,554.00	485.50	213.76		4,788.68	2,411.42	2,377.26
Cherokee	1,600.00		1,500.00	780.00			77.54	427.50	2,786.04	1,198.75	1,587.29
Chickasaw	1,600.00		1,500.00	600.00	50.00	175.09	39.94	200.00	2,565.03	1,069.69	1,495.44
Clarke	1,500.00		1,500.00	400.00	225.00		23.83		2,148.83	546.33	1,602.50
Clay	1,500.00		1,500.00	750.00	150.00		37.27	320.00	2,757.27	1,344.23	1,413.04
Clayton	1,800.00	900.00	1,647.60	900.00			106.89		2,654.49	1,102.01	1,552.48
Clinton	2,800.00	1,400.00	3,000.00	1,245.94	1,840.00		314.04		6,399.98	7,269.39	*809.41
Crawford	1,700.00		1,598.09	900.00			86.47		2,584.56	937.89	1,646.67
Dallas	1,800.00	900.00	1,599.10	790.00	848.50		29.01	225.63	2,992.24	2,437.21	555.03
Davis	1,500.00		1,500.00	600.00	104.00		64.21		2,268.21	867.95	1,400.26
Decatur	1,600.00		1,550.00	900.00	75.00		61.74		2,586.74	1,186.66	1,400.08
Delaware	1,600.00		1,550.00	840.00	27.00		95.67	451.25	2,963.92	1,197.32	1,766.60
Des Moines	2,100.00	1,050.00	2,050.00	1,080.00	623.00		32.00	300.00	4,685.00	2,560.62	1,584.38

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Dickinson	1,400.00		1,350.00	734.00	40.00	115.14	60.50		2,300.04	1,253.62	1,046.42
Dubuque	3,000.00	1,500.00	1,458.31	1,452.02	3,249.93		50.00		6,210.26	2,827.35	3,382.91
Emmet	1,500.00		1,350.00	800.00	120.00		63.29	300.00	2,633.29	2,815.58	*182.29
Fayette	1,800.00	900.00	1,650.00	900.00	221.90		256.44	300.00	3,328.34	1,322.22	2,006.12
Floyd	1,600.00		1,549.17	600.00	68.00		53.66		2,270.83	1,239.52	1,031.31
Franklin	1,600.00		1,500.00	900.00		205.88	16.89	225.63	2,848.40	2,135.58	712.82
Fremont	1,600.00		1,549.98	780.00	120.00		136.68		2,586.66	1,127.31	1,459.35
Greene	1,600.00		1,793.50	620.00	92.00		88.06		2,593.56	1,452.74	1,140.82
Grundy	1,500.00		1,500.00	840.00	38.00		136.33		2,514.33	627.70	1,886.63
Guthrie	1,600.00		1,549.20	840.00	41.50		31.39		2,462.09	993.90	1,468.10
Hamilton	1,700.00		1,550.00	900.00	108.75		71.43	344.38	2,974.56	2,633.09	341.47
Hancock	1,500.00		1,500.00	550.00	328.25		106.04	160.25	2,650.54	1,539.14	1,111.40
Hardin	1,700.00		1,597.60	900.00	70.00		166.20	451.25	3,185.05	1,930.44	1,254.61
Harrison	1,700.00		1,600.00	900.00	160.30	503.80	121.47	285.00	3,570.57	1,592.32	1,978.25
Henry	1,600.00		1,541.66	720.00	42.50		150.00		2,454.16	1,098.06	1,356.10
Howard	1,500.00		1,500.00	600.00		247.10	70.19		2,477.29	598.75	1,883.54
Humboldt	1,500.00		1,500.00	450.00	191.25		146.93		2,288.18	1,438.55	849.63
Ida	1,500.00		1,500.00	400.00	400.00		23.54		1,923.54	736.88	1,187.16
Iowa	1,600.00		1,550.00	900.00	157.75		89.15	166.25	2,863.15	1,144.23	1,718.92
Jackson	1,700.00		1,600.00	840.00			71.35		2,511.35	1,637.01	874.34
Jasper	1,800.00	900.00	1,650.00	870.00	195.33	356.82	147.44	225.63	3,445.22	1,340.80	2,104.42
Jefferson	1,600.00		1,550.00	816.68	28.00		72.50	565.35	3,032.53	1,060.03	1,972.50
Johnson	1,800.00	900.00	2,000.00	900.00	125.00	184.72	55.00	250.00	3,514.72	2,363.79	1,150.93
Jones	1,600.00		1,550.00	800.00	9.00		79.30	300.40	2,738.30	1,862.65	875.65
Keokuk	1,700.00		1,600.00	840.00	130.10		145.00	332.50	3,047.60	1,735.71	1,311.89
Kossuth	1,700.00		1,599.00	780.00	779.00				3,158.00	5,678.69	*2,520.69
Lee	2,600.00	(a) 2,600.00	3,843.51	650.00	580.00		94.99	210.00	5,378.50	1,987.20	3,991.30
Linn	3,300.00	1,650.00	2,797.38	1,365.31	3,507.40		235.08	300.00	8,205.07	5,169.64	3,035.43
Louis	1,500.00		1,500.00	480.00	161.80		57.79	332.50	2,532.09	1,240.23	1,291.86
Lucas	1,600.00		1,568.00	720.00	73.00	126.91	17.88		2,885.49	1,246.05	1,639.44
Lyon	1,600.00		1,519.25	900.00	100.00		64.66	350.00	2,933.91	1,548.77	1,385.14
Madison	1,600.00		1,550.00	780.00	18.50		88.11		2,436.61	837.87	1,598.74
Mahaska	1,800.00	900.00	1,650.00	849.98	136.25		127.17	285.00	3,048.40	1,715.77	1,332.63
Marion	1,700.00		1,600.00	900.00	488.00		60.00		2,998.00	1,104.59	1,893.41
Marshall	1,900.00	950.00	1,696.75	924.60	258.50	553.42	130.00	285.00	3,848.27	1,204.49	2,643.78
Mills	1,500.00		1,416.66	825.00			12.93	166.25	2,420.84	750.54	1,670.30
Mitchell	1,500.00		1,500.00	600.00			55.36		2,155.36	890.73	1,264.63
Monona	1,600.00		1,550.00	900.00	162.00		5.24	133.00	2,750.24	2,578.74	171.50
Monroe	1,800.00	900.00	1,650.00	840.00		390.58	33.75	570.00	3,484.33	1,227.88	2,256.45
Montgomery	1,600.00		1,549.17	615.00	119.00		43.60	451.25	2,778.02	2,922.22	*144.20
Muscatine	2,100.00	1,050.00	2,100.00	1,050.00	300.00	38.99	24.00	285.00	3,797.99	2,778.81	1,019.18
O'Brien	1,600.00		1,550.00	482.49			124.36	451.25	2,006.10		2,608.10
Osceola	1,500.00		1,349.96		320.00	206.52	83.40	380.00	2,339.88	877.57	1,462.31
Page	1,700.00		1,650.00	600.00	1,000.00		70.56	225.63	3,546.19	1,904.32	1,641.87
Palo Alto	1,500.00		1,500.00	780.00	159.00		66.10	285.00	2,790.10	3,257.83	*467.73
Plymouth	1,700.00		1,600.00	900.00	150.00		104.59	522.50	3,277.09	2,118.99	1,158.10
Pocahontas	1,600.00		1,500.00	900.00	16.00		111.09	285.00	3,154.25	2,439.53	714.72

COUNTIES	Present Legal Salary		Salary Paid for Year 1915		Extra help	Delinquent tax collector	Potage	Premiums on official bond	Total cost of office	Earnings of office	Net cost of office above earnings
	Treasurer	Deputy	Treasurer	Deputy							
Polk	3,300.00	1,650.00	3,699.86	1,799.92	11,588.45		225.92		17,314.15	15,290.95	2,023.20
Pottawattamie	3,200.00	(a)3,200.00	3,122.91	2,807.90	2,525.00	1,419.65	106.73	425.00	10,497.19	3,571.29	6,925.90
Poweshiek	1,600.00		1,549.18	900.00	66.00		164.43	235.00	2,914.61	1,285.56	1,629.05
Ringgold	1,500.00		1,500.00	499.97			64.12	175.00	2,230.09	639.25	1,590.84
Sac	1,600.00		1,549.22	780.00			158.21	105.38	2,592.81	1,350.43	1,242.38
Scott	3,000.00	1,500.00	2,875.00	1,350.00	1,764.58	718.04	200.00	403.75	7,311.37	3,066.83	4,244.54
Shelby	1,600.00		1,549.15	900.00	110.00		84.62		2,643.77	1,643.33	1,000.44
Sioux	1,800.00	900.00	1,650.00	900.00	274.50	248.45	258.11	256.00	3,587.06	1,949.00	1,638.06
Story	1,800.00	900.00	1,599.98	975.00	564.00		158.69		3,297.65	4,772.47	*1,474.82
Tama	1,700.00		1,600.00	900.00	109.50		156.06		2,765.56	2,123.70	641.86
Taylor	1,600.00		1,550.00	656.75	14.00		96.63		2,317.38	996.18	1,321.20
Union	1,600.00		1,549.98	690.00	101.00	26.49	64.08	285.00	2,686.55	2,212.04	474.51
Van Buren	1,500.00		1,549.15	780.00			72.62		2,401.67	697.53	1,704.14
Wapello	2,100.00	1,050.00	1,971.18	1,126.56	1,168.48	1,490.73	53.18	451.25	6,261.38	2,705.65	3,555.73
Warren	1,600.00		1,550.00	720.00	176.00		44.96	285.00	2,775.96	2,731.87	44.09
Washington	1,700.00		1,550.00	840.00	68.00	422.92	78.31	100.00	3,059.23	1,260.59	1,798.64
Wayne	1,600.00		1,550.00	400.00			122.38		2,072.38	406.17	1,666.21
Webster	2,100.00	1,050.00	1,767.79	924.54	1,871.42		164.51	570.00	5,298.26	3,544.87	1,753.39
Winnebago	1,500.00		1,500.00	540.00	102.90		120.84		2,263.74	1,705.88	558.86
Winnesiek	1,700.00		1,600.00	750.00	475.00		80.20	237.50	3,142.70	963.37	2,179.33
Woodbury	3,300.00	1,650.00	3,000.00	1,400.00	2,510.30	1,851.36	318.93		9,080.59	10,741.99	*1,661.40
Worth	1,500.00		1,300.00	276.00	55.00		34.78		1,665.78	962.96	702.82
Wright	1,600.00		1,550.00	840.00	95.95		185.83	688.75	3,360.53	2,261.16	1,099.37
Total			\$167,952.22	\$ 81,047.56	\$ 49,688.71	\$ 12,658.84	\$9,398.43	\$ 18,771.88	\$339,517.64	\$194,723.29	\$ 152,114.89

(a) First and second.  
\*Net profit of office.

TABLE NO. 4—CLERKS  
Salaries and Fees and Expenses of Office

COUNTIES	Salary of clerk	Probate fees allowed clerk	Other fees retained	Total compensation of clerk	Salary of first deputy	Additional help
Adair	1,200.00		146.00	1,346.00	480.00	
Adams	1,200.00			1,200.00		
Allamakee	1,300.00	300.00		1,600.00	780.00	96.75
Appanoose	1,500.00	290.50		1,790.50	695.00	540.00
Audubon	1,241.65	43.50		1,285.15	600.00	520.00
Benton	1,400.00	300.00		1,700.00	840.00	420.00
Black Hawk	2,500.00			2,500.00	1,224.99	2,007.20
Boone	1,500.00	200.00	387.90	2,087.90	900.00	70.00
Bremer	1,300.00	250.00		1,550.00	840.00	
Buchanan	1,300.00	200.00		1,500.00	750.00	
Buena Vista	1,300.00	200.00	186.50	1,686.50	600.00	600.00
Butler	1,300.00	300.00		1,600.00	420.00	21.40
Calhoun	1,300.00	300.00		1,600.00	600.00	
Carroll	1,400.00	266.20		1,666.20	700.00	
Cass	1,300.00	300.00		1,600.00	780.00	
Cedar	1,300.00	300.00		1,600.00	840.00	543.50
Cerro Gordo	1,500.00		514.50	2,014.50	780.00	
Cherokee	1,300.00	300.00		1,600.00	600.00	
Chickasaw	1,300.00	83.75		1,383.75	600.00	
Clarke	1,200.00			1,200.00		300.00
Clay	1,200.00		135.00	1,335.00	600.00	
Clayton						1,580.00
Clinton	2,500.00			2,500.00	950.00	
Crawford	1,400.00	300.00		1,700.00	900.00	
Dallas	1,400.00	300.00	205.00	1,905.00	785.00	
Davis	1,300.00			1,300.00	183.32	50.00
Decatur	1,300.00	250.00		1,550.00	660.00	
Delaware	1,300.00	250.00		1,550.00	840.00	
Des Moines	1,800.00	200.00		2,000.00	1,080.00	900.00
Dickinson	1,000.00	257.95	95.00	1,352.95	240.00	
Dubuque	2,750.00			2,750.00	1,250.00	3,750.00
Emmet	1,100.00	200.00		1,300.00	420.00	
Fayette	1,500.00			1,500.00	900.00	
Floyd	1,300.00	300.00		1,600.00	600.00	137.43
Franklin	1,200.00	300.00	182.50	1,682.50	360.00	
Fremont	1,300.00	300.00		1,600.00	600.00	
Greene	1,300.00	300.00	125.90	1,724.90		600.00
Grundy	1,200.00			1,200.00	500.00	
Guthrie	1,300.00		91.00	1,391.00	600.00	
Hamilton	1,400.00	100.00	813.20	2,313.20	750.00	
Hancock	1,200.00			1,200.00	480.00	
Hardin	1,400.00	300.00		1,700.00	900.00	
Harrison	1,400.00			1,400.00	660.00	
Henry	1,300.00	200.00		1,500.00	600.00	
Howard	1,200.00	265.00		1,465.00	200.00	102.50
Humboldt	1,200.00	143.26	205.50	1,548.76		117.75
Ida	1,200.00	300.00		1,500.00		
Iowa	1,300.00	300.00		1,600.00	650.00	
Jackson	1,483.30	216.60		1,699.90	720.00	
Jasper	1,500.00	300.00		1,800.00	870.00	
Jefferson	1,300.00	250.00		1,550.00	733.28	
Johnson	1,500.00	300.00		1,800.00	900.00	655.00
Jones	1,300.00	200.00		1,500.00	700.00	
Keokuk	1,300.00	300.00		1,600.00	840.00	92.50
Kossuth	1,400.00	268.14		1,668.14	600.00	
Lee	1,950.00			1,950.00	700.00	
Linn	3,000.00			3,000.00	1,060.00	2,520.00

OF DISTRICT COURT.  
and Net Cost of Office for the Year 1915.

Postage	Total cost of office	Fees collected	Net cost of office	Net profit of office	Some Special Fees Collected		
					Probate fees	Special referee in probate	Transcripts and certified copies
26.65	1,852.65	1,231.60	621.05		316.00	146.00	66.80
19.02	1,219.02	700.28	518.74		157.55		16.75
70.85	2,547.00	1,627.35	920.25				
76.89	3,102.39	2,905.08	106.71		290.50		9.75
43.45	2,448.60	1,171.05	1,277.55				
50.98	3,010.98	2,538.18	472.80				
73.00	5,805.19	7,583.15		1,777.96	1,925.65	10.00	107.75
	3,067.00	2,737.53	329.37			387.90	
	2,300.00	1,822.55	507.45				
58.24	2,308.24	1,524.65	783.59				
59.87	2,946.37	1,347.21	1,599.16		208.75	186.50	
58.02	2,009.42	1,536.77	562.65				
24.73	2,224.73	2,107.77	116.96		753.30		22.75
32.24	2,306.44	1,779.12	619.32		663.50		
45.40	2,425.40	2,817.74		392.34			
118.25	2,558.25	2,289.53	268.72		673.05		
86.48	3,424.48	4,204.45		779.97	817.75	514.50	96.40
48.00	2,248.00	2,480.80		232.80	375.40		94.75
39.94	2,023.69	947.60	1,076.09		335.00		37.75
10.70	1,510.70	1,361.85	148.85				
25.00	1,960.00	1,233.03	726.97		241.38	135.00	9.00
191.50	5,221.50	3,583.40	1,638.10				
33.99	2,633.99	1,784.25	849.74		852.80		
39.73	2,729.73	3,451.81		722.08	1,151.41	205.00	
40.54	1,573.86	788.50	785.36				
30.00	2,240.00	1,301.40	938.60				
32.21	2,422.21	1,659.20	763.01		506.05		79.40
33.50	4,013.50	3,352.05	661.45		1,412.00		239.35
31.31	1,624.26	1,174.20	450.06		257.95	95.00	14.75
37.51	7,787.51	5,585.98	2,201.53				
55.08	1,775.08	1,064.51	710.57				
25.86	2,425.86	1,997.30	428.56				
37.36	2,374.79	1,823.21	546.58				
12.75	2,055.25	1,366.60	688.65		335.10	151.50	
24.52	2,224.52	1,370.75	853.77				
36.10	2,421.00	2,545.65		124.65	770.05	125.90	86.50
49.50	1,749.50	746.30	1,003.20				
71.74	2,062.74	1,612.55	450.19			91.00	
29.40	3,092.00	1,968.08	1,124.52		488.35	813.20	
43.30	1,723.30	1,159.02	570.28				
48.24	2,648.24	2,844.24		196.00	1,044.55	130.50	45.45
43.49	2,103.49	1,967.34	136.15		335.35		81.15
50.00	2,150.00	1,478.38	671.62				
27.62	1,795.12	958.05	837.07		242.60		28.70
32.12	1,608.03	1,650.15	39.48		556.05	205.50	
67.75	1,567.75	905.10	662.65				
50.88	2,300.88	2,373.99		73.11			
38.95	2,458.85	2,324.75	134.10				
17.00	2,697.00	2,973.75		291.75	933.20		17.50
33.59	2,316.87	1,869.52	447.35		456.54		9.05
91.52	3,446.52	3,730.61	334.09		1,786.70		29.60
45.21	2,245.21	1,856.80	388.41		391.70		58.75
26.50	2,550.00	3,512.31		953.31	923.70		88.25
130.48	2,396.62	2,815.79		419.17			99.80
34.90	2,684.90	1,512.50	1,172.40		308.50		7.50
178.97	6,758.97	6,843.46		89.49	2,107.35		

COUNTIES	Salary of clerk	Probate fees allowed clerk	Office fees retained	Total compensation of clerk	Salary of first deputy	Additional help
Lincoln	1,200.00	100.00		1,300.00	420.00	
Lucas	1,200.00			1,200.00	600.00	52.00
Lyon	1,200.00	120.00	24.50	1,344.50		
Madison	1,800.00	300.00		2,100.00	720.00	
Madison	1,000.00			1,000.00	700.00	500.00
Marion	1,400.00	300.00		1,900.00	840.00	22.50
Marshall	1,000.00	300.00		1,300.00	600.00	
Mills	1,300.00	300.00		1,600.00	645.00	
Mitchell	1,200.00			1,200.00	600.00	
Monona	1,300.00	150.00		1,450.00	600.00	3.00
Monroe	1,050.00	300.00		1,350.00	840.00	460.00
Montgomery	1,408.25	300.00		1,708.25	704.16	7.00
Montgomery	1,500.00	300.00		1,800.00	900.00	121.50
Muscatine	1,400.00	100.00		1,500.00	485.49	
O'Brien	1,300.00	300.00		1,600.00	55.00	75.00
Oceola	1,240.02	150.00		1,390.02	600.00	
Palo Alto	1,400.00	300.00	18.25	1,718.25	600.00	
Page	1,300.00	150.00	22.50	1,472.50	600.00	
Plymouth	1,400.00	300.00	330.50	2,030.50	900.00	
Pocahontas	1,200.00	100.00	114.50	1,414.50	800.00	
Polk	2,300.00		294.00	2,594.00	1,500.00	2,282.00
Pottawattamie	2,700.00			2,700.00	1,247.74	480.00
Pottawattamie	2,700.00	100.00		2,800.00	1,272.00	1,200.22
Poweshiek	1,300.00	100.00		1,400.00	780.00	
Ringgold	1,200.00	250.00		1,450.00	300.00	2.80
Sar	1,300.00	300.00		1,600.00	540.00	
Scott	2,700.00			2,700.00	1,200.00	2,272.00
Shelby	1,300.00	300.00		1,600.00	800.00	
Sioux	1,300.00	300.00		1,600.00	1,200.00	173.90
Story	1,400.00	500.00		1,900.00	800.00	25.00
Tama	1,400.00	300.00		1,700.00	900.00	
Taylor	1,300.00			1,300.00	480.00	
Union	1,200.00	100.00		1,300.00	450.00	
Van Buren	1,300.00	150.00		1,450.00	650.00	27.00
Wapello	1,300.00	250.00		1,550.00	1,120.50	1,000.00
Warren	1,300.00	150.00		1,450.00	600.00	
Washington	1,300.00	300.00		1,600.00	720.00	8.20
Wayne	1,300.00	100.00		1,400.00	700.00	48.15
Webster	1,400.00	300.00	717.50	2,417.50	900.00	600.00
Winnebago	1,200.00	300.00		1,500.00	480.00	
Winnebuck	1,400.00	100.00		1,500.00	720.00	
Woodbury	2,300.00			2,300.00	1,022.22	3,142.92
Worth	1,300.00	250.00		1,550.00	1,300.00	
Wright	1,200.00	128.00		1,328.00	600.00	27.25
Total	\$145,182.19	\$ 17,372.40	\$4,712.75	\$165,265.34	\$ 67,641.36	\$ 36,015.18

Postage	Total cost of office	Fees collected	Net cost of office	Net profit of office	Some Special Fees Collected		
					Probate fees	Special officers in probate	Transcripts and certified copies
75.22	1,705.52	1,100.40	606.12		287.50		
86.57	1,889.57	1,241.45	648.11		279.27		29.50
86.50	2,012.48	1,280.25	732.23	1,029.55	220.25		45.55
92.05	2,272.65	1,469.84	802.81	712.21	601.75		18.75
30.56	2,730.56	2,212.25	518.31		273.20		38.87
35.00	2,426.00	2,082.34	343.66		378.73		
64.10	4,224.95	4,289.72	-64.77	104.77	2,092.02		87.65
20.00	2,286.00	1,432.30	853.70		256.20		16.72
28.00	1,228.00	1,404.07	-176.07		741.90		
30.76	2,089.76	1,677.08	412.68		301.50	51.30	15.50
102.05	3,182.05	2,295.51	886.54		422.05		94.00
57.74	2,447.23	2,144.00	303.23		878.25		230.15
83.35	2,977.05	3,052.10	-75.05	976.05	1,467.50		65.65
43.23	1,227.72	1,288.22	-60.50		132.00		104.65
56.86	1,761.78	1,603.90	157.88		217.65		19.50
20.72	2,306.57	2,084.65	221.92		304.20		22.00
24.02	2,915.62	1,399.62	1,516.00		312.55		
106.21	2,029.81	2,605.84	-576.03		516.60	288.00	
29.63	2,054.12	1,172.20	881.92		142.00	73.00	53.90
27.00	32,286.00	19,784.01	12,501.99	7,208.01			22.55
29.78	1,809.47	1,148.00	661.47		258.20		22.55
157.09	6,149.84	6,162.18	-12.34	1,500.34	1,500.34		220.55
26.61	2,226.64	1,630.65	595.99		246.25		14.25
81.18	1,828.75	1,251.95	576.80		658.25		51.25
47.59	2,187.59	1,553.45	634.14		346.25		14.25
78.45	1,900.45	7,421.79	-5,521.34	413.24	5,008.25		771.15
41.86	2,441.86	1,814.59	627.27		667.69		15.50
25.56	2,256.18	1,982.19	273.99		532.60		62.40
71.24	2,606.29	2,502.19	104.10		1,179.65		
61.73	2,601.73	2,550.55	51.18		924.85		133.90
48.24	1,828.54	1,716.30	112.24		107.40		66.75
41.71	1,861.70	2,229.27	-367.57	408.17	247.50		75.64
24.37	2,121.00	1,448.59	672.41		481.11		
40.00	4,256.56	3,975.87	280.69	1,280.69	514.00		
37.65	2,072.65	1,610.70	461.95		481.11		
29.44	2,257.44	1,755.15	502.29		550.20		
68.17	2,010.82	1,107.60	903.22		300.65		
71.70	4,180.20	4,331.87	-151.67	142.07	1,488.50	717.50	78.00
23.72	2,005.72	1,284.65	721.07		58.50		
70.80	2,200.80	2,690.24	-489.44	269.64	1,022.97		19.00
135.00	6,101.74	10,247.55	-4,145.81	2,145.61	358.25		417.10
69.80	1,300.80	309.25	991.55		134.75		
27.49	2,002.90	1,648.25	354.65		265.50		26.00
\$ 5,007.47	\$274,024.75	\$241,702.24	\$ 32,322.51	\$ 10,011.22	\$ 48,511.54	\$ 4,229.50	\$ 4,147.33

TABLE NO. 5—SHERIFFS.

Salaries, Mileage, Board of Prisoners and Net Cost of Office for the Year 1915.

COUNTIES	Present legal salary of sheriff since July 4, 1915	Salaries Paid Year 1915			Board and care of prisoners	Mileage and expense in serving criminal processes	Postage	Other office expense	Total cost of office	Fees collected	Net cost of office
		Sheriff	First deputy	Additional help							
Adair	1,400.00	1,600.00	150.00		84.50	27.27	9.50	25.36	1,896.63	173.39	1,723.24
Adams	1,400.00	1,450.00	170.00		146.00	209.96	18.74		1,904.70	218.28	1,776.42
Allamakee	1,500.00	1,283.41	390.00		148.50	530.91	18.75	6.00	2,366.57	477.19	1,889.38
Appanoose	1,800.00	1,874.08	660.00		2,307.00	838.18	99.82		5,779.98	305.36	5,574.62
Audubon	1,400.00	1,600.00	300.00		4.00	136.28	8.50	97.21	2,145.99	241.41	1,904.58
Benton	1,600.00	1,701.59	413.22		840.77	207.86	5.00	127.91	3,305.35	313.95	2,991.40
Black Hawk	2,200.00	2,000.00	1,200.00		2,266.42	1,039.38	11.00	7.54	6,524.32	287.16	6,237.16
Boone	1,700.00	1,550.00	750.00		775.48		15.52	1,189.59	4,280.59	201.86	4,078.73
Bremer	1,500.00	1,800.00			422.54	115.07		154.91	2,492.52	772.33	1,720.19
Buchanan	1,500.00	1,513.14	390.00		1,138.00			448.25	3,489.39	513.36	2,976.03
Buena Vista	1,500.00	1,652.50	354.00		287.25	803.38	31.86		3,128.99	468.55	2,660.44
Butler	1,500.00	1,790.12	150.00		474.48	336.98	15.16	53.00	2,849.74	309.73	2,540.01
Calhoun	1,500.00	1,795.70	360.00		266.00	263.10	19.75		2,614.55	232.01	2,382.54
Carroll	1,600.00	1,682.20	352.00		534.00	255.40			2,823.60	766.07	2,057.53
Cass	1,500.00	1,985.69	388.50		550.40	299.75	11.08		3,230.42	642.40	2,588.02
Cedar	1,500.00	1,350.00	600.00		44.00	222.70	59.21		2,275.91	529.28	1,746.63
Cerro Gordo	1,800.00	1,852.20	1,200.00	1,327.05	2,442.26	1,766.41	64.08	808.29	9,550.29	2,037.06	7,513.23
Cherokee	1,500.00	1,650.00	300.00		670.80	53.10	17.10		2,691.00	125.54	2,565.46
Chickasaw	1,500.00	1,650.00	360.00		707.75	763.24	32.25		3,513.24	262.35	3,250.89
Clarke	1,400.00	1,550.00	50.00		14.35	34.09	14.05	4.21	1,666.70	435.06	1,231.64
Clay	1,400.00	1,600.00	360.00		568.07			118.79	2,646.86	191.20	2,455.66
Clayton	1,700.00	1,666.74	383.80		3,256.63		30.00	241.98	5,709.15	870.62	4,838.53
Clinton	2,000.00	3,374.19	491.15		5,429.64	1,266.29		222.94	10,784.21	2,099.25	8,684.96
Crawford	1,600.00	1,701.55	360.00		837.69	404.36	27.00		3,330.60	444.41	2,886.19
Dallas	1,700.00	1,699.98	300.00		469.25	866.95			3,336.18	445.18	2,891.00
Davis	1,400.00	1,600.00	249.96	232.47	469.39				2,551.82	272.31	2,279.51
Decatur	1,500.00	1,650.00	78.80		91.00	113.66	10.12		1,943.38	381.88	1,561.50
Delaware	1,500.00	1,650.00	450.00		50.50	244.55	43.45		2,447.50	533.01	1,914.49
Des Moines	1,900.00	1,950.00	1,000.00	1,680.00	5,795.25	1,119.21	19.18	37.44	11,601.08	2,726.92	8,874.16
Dickinson	1,400.00	1,400.00	100.00		364.97	351.24	17.00	57.07	2,290.28	308.23	1,982.05

REPORT OF AUDITOR OF STATE

Dubuque	2,400.00	2,867.11	600.00		4,990.00		59.50	1,607.26	10,183.87	1,891.56	8,292.31
Emmet	1,400.00	1,400.00	290.00		339.20	117.81	32.32	60.95	2,240.29	262.31	1,977.98
Fayette	1,700.00	1,750.00	390.00		3,448.73	1,062.16	29.30	80.05	6,730.24	893.78	5,836.46
Floyd	1,500.00	1,789.55	300.00		1,700.53	1,100.62	8.00		4,898.70	642.00	4,256.70
Franklin	1,500.00	1,450.00	400.00		315.07	78.56	10.50		2,254.13	242.15	2,011.98
Fremont	1,500.00	1,370.11	315.00		839.30		5.18	27.36	2,556.85	991.99	1,564.86
Greene	1,500.00	1,650.00	320.00		264.98	185.16	13.68		2,433.82	420.11	2,013.71
Grundy	1,400.00	1,489.11	290.00		357.00		10.05	101.06	2,158.12	133.14	2,024.98
Guthrie	1,500.00	1,650.00	213.00		235.50	193.30	8.80		2,300.00	575.17	1,724.83
Hamilton	1,600.00	1,500.00	540.00		418.21	238.00	20.25	13.55	2,730.01	845.42	1,884.59
Hancock	1,400.00	1,306.00	600.00		368.50			140.29	2,408.79	400.21	2,008.58
Hardin	1,600.00	1,600.00	520.00		1,087.20	608.13			3,815.33	563.15	3,252.18
Harrison	1,800.00	1,700.00	390.00		989.00	718.56	94.73	141.80	4,034.09	1,121.33	2,912.76
Henry	1,500.00	1,500.00	50.00		593.04	361.48			2,494.52	78.10	2,326.42
Howard	1,400.00	1,450.00	300.00		142.50	202.20	13.00		2,107.70	446.45	1,661.25
Humboldt	1,400.00	1,483.25	360.00		119.20	50.91	21.57		2,664.93	292.86	1,772.07
Ida	1,400.00	1,572.17	90.00		87.75		1.90	79.20	1,831.02	227.83	1,603.19
Iowa	1,500.00	1,300.50	660.00		259.93	280.76		42.22	2,583.41	423.26	2,160.15
Jackson	1,600.00	1,400.00	690.00		244.62		11.15	10.50	2,326.27	1,068.98	1,257.29
Jasper	1,700.00	1,700.00	800.00		637.80	908.22			4,046.02	276.40	3,769.62
Jefferson	1,500.00	1,500.00	600.00		88.40	285.26	17.00		2,390.66	157.00	2,233.66
Johnson	1,700.00	1,700.00	300.00		1,423.62	433.06	20.00	242.82	4,120.10	806.38	3,313.72
Jones	1,500.00	1,500.00	660.00		939.76	1,326.02	43.26		4,469.04	196.54	4,272.50
Keokuk	1,600.00	1,400.00	700.00		148.24	953.08	21.50	123.66	3,346.48	460.74	2,885.74
Kossuth	1,800.00	1,700.00	400.00		1,525.40	212.15	3.50	417.19	4,258.24	1,284.45	2,973.79
Lee, Ft. Madison			1,100.00	600.00	2,420.80	467.04	24.50	45.64	4,657.98	96.80	4,561.18
Lee, Keokuk	1,900.00	2,200.00	1,100.00		2,317.98	529.30	27.50		6,174.78	352.84	5,821.94
Linn	2,600.00	2,382.51	999.36		3,634.65	594.62	58.08	93.75	7,743.52	1,631.26	6,112.26
Louisa	1,400.00	1,599.97	166.66		349.00			73.83	2,189.46	358.13	1,831.33
Lucas	1,500.00	1,384.98	480.00		662.58	252.59	2.00	100.00	2,942.15	320.44	2,621.71
Lyon	1,500.00	1,400.00	500.00		252.00	220.01		23.34	2,395.35	619.24	1,776.11
Madison	1,500.00	1,500.00	728.00		206.52	1,363.18	6.00	19.34	3,883.04	921.74	2,961.30
Mahaska	1,700.00	1,901.65	308.77	5.00	1,733.25	1,625.14	22.20		5,646.01	409.00	5,237.01
Marion	1,600.00	1,800.00	450.00		367.82	273.83	25.00	300.00	3,221.65	172.35	3,049.30
Marshall	1,800.00	2,000.00	1,680.00		2,725.02	366.06	63.00	122.58	6,956.66	1,910.14	5,046.52
Mills	1,400.00	1,975.00	228.33		731.49	384.32	2.10	41.47	3,862.71	605.51	2,757.20
Mitchell	1,400.00	1,603.21	196.77		75.10			22.75	1,807.83	141.95	1,755.88
Monona	1,500.00	1,650.00	360.00		287.58	160.49	21.24		2,479.31	794.20	1,685.11
Monroe	1,700.00	1,849.36	450.00		3,259.62	1,609.06	19.00	37.11	7,224.75	444.18	6,780.57
Montgomery	1,500.00	1,500.00	480.00		189.00	705.60	12.00		2,886.60	38.70	2,847.90
Muscatine	1,700.00	1,891.10	400.04		1,613.90	507.99	30.50		4,413.53	621.69	3,791.84
O'Brien	1,500.00	1,410.00	600.00		79.38	15.61	24.04		2,132.03	326.71	1,805.32
Osceola	1,400.00	1,624.70	99.98		14.01				1,738.67	99.74	1,638.93
Page	1,600.00	1,600.00	600.00	600.00	1,067.00	317.30	25.36		4,209.66	118.61	4,091.05
Palo Alto	1,400.00	1,604.00	342.00	8.00	609.70	127.20			2,600.90	250.36	2,440.54
Plymouth	1,600.00	1,920.00	600.00		588.00	936.80	16.35		4,061.24	188.36	3,872.88
Pocahontas	1,500.00	1,600.00	400.00		130.35	97.15	23.74		2,251.24	217.84	2,033.40

COUNTY ACCOUNTING DEPARTMENT

COUNTIES	Present legal salary of sheriff since July 1, 1915	Salaries Paid Year 1915			Board and care of prisoners	Mileage and expenses in going to and from original precincts	Postage	Other office expense	Total cost of office	Fees collected	Net cost of office
		Sheriff	First deputy	Additional help							
Polk	2,600.00	2,300.00	1,300.00	6,619.83	10,336.26	7,146.49	78.00	260.00	27,800.68	9,230.37	18,569.31
Pottawattamie	2,300.00	2,501.96	1,320.00	2,487.49	4,108.37	5,442.22	746.27	14,833.03	25,513.71	12,151.32	13,362.39
Poweshiek	1,500.00	1,150.77	330.00	.....	940.51	630.61	22.65	227.60	4,352.47	164.29	4,188.18
Ringgold	1,400.00	1,600.00	300.00	.....	.....	242.34	10.62	.....	2,656.96	277.18	1,778.78
Sac	1,600.00	1,635.08	240.00	.....	105.84	282.50	22.84	.....	2,656.06	237.65	2,018.41
Scott	2,400.00	2,350.85	688.71	2,225.64	6,224.41	1,637.51	14.00	11.00	15,182.22	2,385.43	10,796.77
Shelby	1,300.00	1,800.86	621.00	.....	131.40	650.20	.....	.....	2,320.45	601.34	2,638.11
Sioux	1,700.00	1,750.00	50.00	.....	170.25	146.28	12.74	.....	2,130.27	437.45	1,692.82
Story	1,700.00	2,050.00	333.23	.....	638.40	1,271.71	4.80	171.33	4,660.85	249.80	4,219.56
Tama	1,600.00	1,600.00	600.00	.....	725.50	115.82	12.25	.....	3,633.60	293.96	2,847.64
Taylor	1,800.00	1,630.95	375.00	.....	185.92	470.27	19.62	.....	2,605.71	36.30	2,602.66
Union	1,500.00	1,620.00	330.00	.....	653.90	422.35	8.00	.....	3,105.85	3,013.85	90.00
Van Buren	1,400.00	1,527.28	383.68	.....	17.00	327.12	6.35	79.37	2,115.80	530.00	1,585.75
Wapello	1,900.00	1,530.35	765.83	580.00	2,623.74	663.20	39.70	363.23	6,588.54	556.65	6,031.89
Warren	1,500.00	2,314.63	210.00	.....	61.53	327.95	13.00	.....	2,967.16	627.22	2,339.94
Washington	1,600.00	1,500.00	720.00	.....	467.50	467.50	8.48	.....	2,695.25	451.00	2,245.25
Wayne	1,900.00	1,650.00	300.00	.....	462.27	960.84	.....	.....	3,200.11	167.65	3,132.46
Webster	1,900.00	1,901.66	422.50	205.00	2,455.25	172.50	43.50	.....	5,220.41	1,528.56	3,691.85
Winnebago	1,400.00	1,600.00	300.00	.....	119.74	21.29	179.85	.....	2,111.83	485.50	1,626.33
Winneshiek	1,800.00	1,400.00	600.00	.....	310.50	684.88	5.00	.....	2,404.39	132.77	2,271.62
Woodbury	2,600.00	2,943.95	540.00	2,640.00	5,608.00	1,802.50	161.55	.....	10,765.01	2,555.32	14,146.49
Worth	1,400.00	1,712.32	74.00	.....	147.70	124.46	.....	.....	2,609.44	167.08	1,902.28
Wright	1,600.00	1,620.00	360.00	.....	960.50	240.00	93.26	.....	3,300.13	335.28	2,974.85
Total	.....	\$171,365.65	\$45,949.66	\$19,310.48	\$117,035.37	\$53,632.53	\$2,180.45	\$6,006.04	\$418,450.21	\$70,637.50	\$348,412.23

TABLE NO. 6—SUPERINTENDENTS OF SCHOOLS.

Salaries and Expenses of Office and of Normal Work for the Year 1915

COUNTIES	Salary of superintendent	Salary of deputy	Other clerical help	Visiting schools	Miscellaneous expense	Postage	Expense of normal institute	Total cost of office	Less fees of office	Net cost of office
Adair	1,333.33	.....	307.25	325.36	30.75	164.65	970.24	2,621.24	220.00	2,401.24
Adams	1,333.33	.....	362.65	138.10	30.59	76.49	246.00	1,986.54	225.00	1,761.54
Albany	1,830.00	600.00	.....	250.00	33.60	153.00	207.00	2,667.20	250.00	2,387.20
Appanoose	1,333.33	.....	412.65	88.91	34.00	90.41	475.00	2,424.30	148.00	1,986.30
Ashtabula	1,250.00	.....	24.00	119.76	33.91	79.60	219.80	1,737.16	388.00	1,349.16
Benton	1,320.00	.....	109.50	236.47	1,124.75	168.60	668.67	3,447.69	310.00	3,137.69
Black Hawk	1,400.00	650.00	192.38	328.43	30.75	298.66	364.62	2,447.84	381.00	1,770.14
Boone	1,200.00	.....	150.00	233.37	.....	73.29	244.78	1,451.84	234.50	1,217.34
Bremser	1,250.00	.....	60.00	117.66	117.67	.....	32.75	1,678.08	234.50	1,443.58
Buchanan	1,250.00	600.00	32.00	324.60	26.75	182.20	.....	2,315.80	140.50	2,175.30
Buena Vista	1,500.00	300.00	50.00	242.69	.....	84.18	172.80	2,710.37	325.00	2,385.37
Butler	1,200.00	324.00	100.51	100.52	.....	165.18	172.80	2,611.22	325.00	2,286.22
Calhoun	1,333.33	600.00	60.00	192.36	147.56	54.37	223.50	2,611.22	325.00	2,286.22
Carroll	1,500.00	35.32	47.50	280.63	36.30	76.86	300.53	2,234.13	347.00	1,887.13
Cass	1,350.00	.....	167.00	147.00	.....	.....	469.65	2,215.33	465.00	1,750.33
Cedar	1,250.00	.....	67.00	164.22	25.86	168.07	247.39	1,915.54	227.00	1,688.54
Cerro Gordo	1,600.00	712.32	275.36	240.00	726.26	401.32	860.34	4,406.79	352.00	4,054.79
Cherokee	1,233.33	680.00	86.50	371.96	61.66	158.63	389.74	2,965.81	165.00	2,780.81
Chickasaw	1,333.33	400.00	35.00	246.80	.....	.....	237.39	2,022.52	227.00	1,795.52
Clarke	1,333.33	.....	313.25	127.71	40.28	.....	238.18	2,244.98	382.00	1,862.98
Clay	1,320.28	600.00	.....	181.29	.....	156.00	378.80	2,549.27	165.00	2,384.27
Clayton	1,200.00	216.00	.....	.....	.....	184.00	629.00	2,375.50	544.00	1,831.50
Clinton	2,650.00	.....	97.00	216.22	27.47	252.82	741.75	3,991.64	290.00	3,701.64
Crawford	1,400.00	745.50	.....	174.15	656.38	.....	482.01	3,058.04	342.00	2,716.04
Dallas	1,333.33	370.00	34.60	156.81	174.18	13.43	146.03	2,327.43	114.00	2,213.43
Davis	1,250.00	313.01	33.60	131.83	54.42	90.47	381.55	2,236.86	439.00	1,817.86
Decatur	1,250.00	.....	.....	120.79	54.42	107.70	174.88	2,430.54	390.50	2,040.04
Delaware	1,320.00	438.46	106.90	181.00	.....	91.22	239.00	2,740.19	388.00	2,352.19
Des Moines	1,506.66	540.00	.....	246.00	97.61	246.00	80.27	2,636.55	94.00	2,542.55
Dickinson	1,333.33	.....	115.85	192.03	162.30	80.27	104.76	2,636.55	94.00	2,542.55
Dubuque	1,250.00	.....	.....	276.00	23.24	249.50	343.26	2,116.10	217.00	1,899.10
Emmet	1,325.28	.....	165.80	246.00	.....	35.73	215.00	1,938.61	130.00	1,808.61



COUNTIES	Salary of superintendent	Salary of deputy	Other clerical help	Visiting schools	Miscellaneous expense	Postage	Expense of normal institute	Total cost of office	Less fees of office	Net cost of office
Fayette	1,333.33	600.00	12.00	249.18		350.50	192.50	2,737.51	170.00	2,567.51
Floyd	1,250.00		24.50	132.43		57.28	236.13	1,700.34	242.00	1,458.34
Franklin	1,333.33	84.49	155.00	197.70	2.06	124.61	198.47	2,065.66	27.00	2,038.66
Fremont	1,250.00	480.00		170.15		187.24	229.15	2,316.54	234.00	2,082.54
Greene	1,400.00		171.75	78.75	208.86	138.97	205.76	2,204.09	227.00	1,977.09
Grundy	1,250.00	600.00		136.39		112.68	515.70	2,614.77	96.00	2,518.77
Guthrie	1,350.00		46.00	185.04	96.98	108.92	233.61	2,021.15	291.00	1,730.15
Hamilton	1,340.00		520.00	137.62		260.88	107.49	2,365.99	199.00	2,166.99
Hancock	1,250.00	535.60		143.92	583.27		200.42	2,713.21	189.00	2,524.21
Hardin	1,333.33		448.27	204.62	108.75	102.48	338.10	2,525.22	156.00	2,369.22
Harrison	1,333.30	600.00	22.00	242.77	37.32	147.22	462.41	2,845.02	131.00	2,714.02
Henry	1,333.33		104.00	158.15	170.66	143.24	275.08	2,194.46	306.00	1,878.46
Howard	1,333.66	600.00		239.20	79.95	122.05	274.60	2,649.46	70.50	2,578.96
Humboldt	1,333.33		253.85	229.90	51.99	120.26	217.75	2,207.08	126.50	2,080.58
Ida	1,500.00		18.00	42.36		34.68	228.89	1,933.93	214.00	1,719.93
Iowa	1,250.00	600.00	9.50	100.04	102.60	72.85	554.40	2,689.48	473.00	2,216.48
Jackson	1,250.00					94.82	466.83	1,811.65	595.00	1,216.65
Jasper	1,333.33	600.00	103.33	226.65	21.01	155.69	658.75	3,068.76	169.50	2,899.26
Jefferson	1,333.33		193.40	224.27	33.51	63.00	458.57	2,306.08	182.00	2,124.08
Johnson	1,500.00	720.00		91.18	56.34	63.00	145.00	2,575.52	295.00	2,280.52
Jones	1,500.00	99.99		143.76	135.03	91.20	524.79	2,499.77	214.00	2,285.77
Keokuk	1,332.00	100.00		250.00	45.54	152.36	322.00	2,626.13	130.00	2,496.13
Kossuth	1,250.00		424.23	250.00	207.94	274.62	320.20	2,969.81	370.00	2,599.81
Lee	1,333.33		667.05	250.00	207.94	274.62	320.20	2,969.81	370.00	2,599.81
Lincoln	2,000.00		24.00	222.46	42.34	66.16	256.69	1,944.98	83.00	1,861.98
Louisia	1,313.33		730.00			471.03	979.55	4,180.58	190.50	3,270.08
Lucas	1,333.32	600.00	224.95	293.75	72.50	33.38	228.16	2,166.07	175.00	1,991.07
Lyon	1,331.00	200.00	118.85	118.85	123.49		196.68	2,372.34	150.00	2,222.34
Madison	1,337.32		157.00	259.00		69.37	295.64	2,312.01	219.00	2,093.01
Mahaska	1,333.36	600.00	97.08	198.30	224.75		290.45	2,087.90	355.00	1,732.90
Marion	1,250.00	600.00		133.35	543.37	113.34	294.96	3,018.38	238.00	2,780.38
Marshall	2,083.83		13.00	157.35	17.95	40.00	429.89	2,508.19	377.00	2,131.19
Mills	1,600.00		364.86	185.85	38.53	116.60	303.90	3,093.57	140.50	2,953.07
Mitchell	1,250.00		240.00	106.03	106.03	57.77	135.00	2,138.80	185.00	1,953.80
Monona	1,333.33		178.00	268.02	49.55	107.10	79.76	1,932.43	182.00	1,750.43
Monroe	1,333.28	250.00	117.68	200.00	269.92		276.72	2,188.65	111.50	2,077.15
Montgomery	1,300.00		18.25	205.05	25.63	200.00	225.00	2,257.21	300.00	1,957.21
			1.50	129.60	41.60	68.01	396.75	1,937.36	93.00	1,844.36

Muscatine	1,433.32	600.00		195.65	169.73	90.92	336.44	2,825.46	209.00	2,616.46
O'Brien	1,333.36		9.00	194.24	63.94	139.82	423.60	2,164.05	171.50	1,992.55
Osceola	1,333.28			250.00	47.27		238.00	1,868.55	97.50	1,771.05
Page	1,333.33	600.00		211.01	131.60	111.65	111.85	2,499.44	271.00	2,228.44
Palo Alto	1,332.00		569.95	233.79	48.31	52.25	276.75	2,513.05	144.00	2,369.05
Plymouth	1,500.00		420.00	233.73	83.63	92.04	392.78	2,722.16	262.00	2,460.16
Pocahontas	1,333.33	400.00		77.00	37.62	114.33	188.30	2,150.58	111.00	2,039.58
Polk	2,000.00	780.00		255.00	47.19	229.35	1,036.61	4,348.15	713.00	3,635.15
Pottawattamie	1,500.00	700.00	79.65	159.68	68.21	140.88	1,559.84	4,208.36	1,368.00	2,840.36
Poweshiek	1,250.00		39.00	238.00	35.34	197.55	445.00	2,204.89	288.00	1,916.89
Ringgold	1,439.33		201.75	177.65		132.81	1,035.02	2,986.56	707.00	2,279.56
Sac	1,424.67	91.67	116.50	217.76	93.24	112.83	177.46	2,234.13	221.00	2,013.13
Scott	1,800.00	720.00		210.79	3.42	144.58	327.70	3,206.49	147.00	3,059.49
Shelby	1,250.00		90.38	236.20	91.40	95.12	269.03	2,033.03	254.00	1,779.03
Sloux	1,791.66	975.00		263.00	25.86	339.20	283.30	3,678.02	339.00	3,339.02
Story	1,333.36	780.00		228.26	79.09	179.14	370.30	2,970.15	135.00	2,835.15
Tama	1,333.28		212.50	212.50		322.45	322.45	1,868.23	127.00	1,741.23
Taylor	1,333.33		157.75	206.64		157.50	171.96	2,027.18	141.00	1,886.18
Union	1,337.28	420.00	5.00	161.99	31.25	80.60	288.50	2,324.62	1,138.00	1,186.62
Van Buren	1,250.00		96.90	255.36		73.49	353.12	2,028.87	219.00	1,809.87
Wapello	1,333.33	640.00		120.82	119.07	59.57	231.44	2,504.23	135.50	2,368.73
Warren	1,250.00	480.00	88.00	126.52	126.52	113.30	411.56	2,545.90	317.00	2,228.90
Washington	1,333.34	600.00		284.85	267.14	151.93	538.87	3,176.13	280.00	2,896.13
Wayne	1,229.00	470.00		238.17		75.95	419.51	2,432.63	246.00	2,186.63
Webster	1,333.34	320.00	150.50	113.50	24.92	41.00	226.00	2,209.26	326.00	1,883.26
Winnebago	1,250.00	600.00	240.00			134.65	267.75	2,492.40	217.50	2,274.90
Winneshiek	1,250.00	480.00	9.00	240.00	54.67	110.00	445.35	2,589.02	275.00	2,314.02
Woodbury	2,000.00	640.00	69.50	301.03		122.60	746.45	3,949.58	267.50	3,682.08
Worth	1,333.28	550.00	27.35	203.69	48.08	164.08	140.49	2,466.97	107.50	2,359.47
Wright	1,858.88	260.00		242.37	4.00	158.66	308.19	2,831.50	216.00	2,615.50
Total	\$137,912.75	\$ 26,781.96	\$ 10,585.58	\$ 18,803.11	\$ 8,887.24	\$ 12,431.53	\$ 34,525.73	\$249,927.90	\$ 26,024.00	\$ 223,903.90

TABLE NO. 7—COUNTY RECORDERS.

Salaries and Expenses, Fees Collected and Cost of Office for the Year 1915.

COUNTIES	Salary of recorder	Salary of deputy	Additional help	Postage	Total cost of office	Fees collected	Net cost of office	Net profit of office
Adair	\$ 1,200.00		\$ 462.45	\$ 24.63	\$ 1,687.08	\$ 1,477.80	\$ 209.28	
Adams	1,200.00			19.70	1,219.70	872.10	347.60	
Allamakee	1,400.00		19.50	25.08	1,444.58	968.80	475.78	
Appanoose	1,500.00	\$ 660.00	60.00	35.74	2,255.74	1,879.10	376.64	
Audubon	1,200.00	480.00		19.24	1,699.24	835.10	864.14	
Benton	1,400.00	840.00		40.20	2,280.20	1,801.55	478.65	
Black Hawk	1,600.02	825.00	363.95	57.95	2,846.92	4,669.05		\$ 1,822.13
Boone	1,500.00	600.00	45.50	39.74	2,185.24	1,271.85	913.39	
Bremer	1,400.00				1,400.00	582.15	817.85	
Buchanan	1,300.00	550.00		51.00	1,901.00	971.40	929.60	
Buena Vista	1,400.00	600.00		77.25	2,077.25	1,704.80	372.45	
Butler	1,400.00	420.00		37.31	1,857.31	750.75	1,106.56	
Calhoun	1,400.00	600.00			2,000.00	1,743.25	256.75	
Carroll	1,400.00	480.00		32.62	1,912.62	1,452.30	460.32	
Cass	1,400.00	780.00		12.98	2,192.98	1,414.40	778.58	
Cedar	1,400.00		224.75	66.53	1,691.28	1,222.10	469.18	
Cerro Gordo	1,500.00	630.00	601.90	108.72	2,840.62	3,340.50		499.88
Cherokee	1,400.00	300.00	300.00	50.41	2,050.41	1,230.00	820.41	
Chickasaw	1,400.00	600.00		37.50	2,037.50	1,425.90	611.60	
Clarke	1,200.00	300.00	15.75	15.94	1,531.69	1,335.30	196.39	
Clay	1,200.00	600.00	20.00	37.73	1,857.73	1,901.00		43.27
Clayton	1,500.00		50.00	55.00	1,605.00	838.00	767.00	
Clinton	1,600.00	900.00	480.00	95.50	3,075.50	1,651.40	1,424.10	
Crawford	1,400.00	900.00		39.77	2,339.77	1,762.20	577.57	
Dallas	1,399.99	785.00	64.75	71.30	2,321.04	1,989.30	331.74	
Davis	1,200.00	75.00		55.90	1,330.90	672.75	658.15	
Decatur	1,350.00	630.00		21.77	2,001.77	3,627.40		1,625.63
Delaware	1,400.00	600.00		23.90	2,023.90	1,338.20	685.70	
Des Moines	1,600.00	600.00		11.00	2,211.00	1,508.75	702.25	
Dickinson	1,200.00	180.00	100.00	32.62	1,512.62	1,508.40		85.78
Dubuque	1,800.00	900.00	600.00	25.05	3,325.05	1,726.35	1,598.70	
Emmet	1,200.00	420.00		49.24	1,669.24	1,579.95	89.29	
Fayette	1,500.00	800.00	24.00	67.96	2,391.96	1,767.90	624.06	

Floyd	1,400.00	465.00		46.83	1,911.83	1,867.00	44.83	
Franklin	1,200.00	360.00	60.00	50.00	1,670.00	1,663.35	7.25	
Fremont	1,400.00	420.00		48.00	1,928.00	1,213.35	715.25	
Greene	1,400.00	400.00		17.00	1,817.00	1,603.95	123.05	
Grundy	1,200.00	420.00		31.08	1,651.08	935.90	715.18	
Guthrie	1,400.00	600.00		42.50	2,042.50	1,432.60	609.90	
Hamilton	1,400.00	600.00		35.95	2,035.95	1,762.50	273.45	
Hancock	1,200.00	492.00		65.30	1,757.30	1,682.65	74.65	
Hardin	1,400.00	840.00		49.00	2,289.00	2,062.05	226.95	
Harrison	1,400.00	600.00	33.75	90.25	2,184.00	2,673.40		489.40
Henry	1,400.00	378.75		26.00	1,804.75	1,167.40	637.35	
Howard	1,200.00	200.00	219.25	80.73	1,699.98	1,232.70	467.28	
Humboldt	1,200.00			32.60	1,232.60	1,607.35		374.75
Ida	1,200.00		1.50	43.17	1,244.67	927.80	316.87	
Iowa	1,400.00			42.57	1,442.57	1,251.00	190.97	
Jackson	1,300.00	360.00		24.65	1,684.65	1,441.30	243.35	
Jasper	1,500.00	600.00		25.65	2,125.65	1,936.50	189.15	
Jefferson	1,400.00			11.00	1,411.00	1,044.05	366.95	
Johnson	1,500.00	900.00		30.00	2,430.00	1,732.20	697.80	
Jones	1,399.98	600.00	4.50	107.39	2,111.85	1,371.10	740.75	
Keokuk	1,400.00	480.00		35.19	1,915.19	1,705.17	210.02	
Kossuth	1,400.00	780.00	234.00	118.42	2,532.42	2,845.15		312.73
Lee—Ft. Madison		850.00	60.00	16.35	926.35	746.80	179.55	
Keokuk	1,600.00		150.00	21.80	1,741.80	963.30	778.50	
Linn	2,000.00	900.00	730.96	147.82	3,778.72	5,805.80		2,027.08
Louisa	1,200.00	420.00		5.30	1,625.30	1,118.50	506.80	
Lucas	1,200.00	295.00		7.85	1,502.85	1,606.30		103.45
Lyon	1,200.00	720.00		35.00	1,955.00	1,148.70	806.30	
Madison	1,400.00	720.00		48.45	2,168.45	1,764.30	404.15	
Mahaska	1,500.00	700.00		63.54	2,263.54	2,047.50	216.04	
Marion	1,400.00	600.00	11.00	70.00	2,081.00	1,633.00	377.10	
Marshall	1,500.00	780.00		33.00	2,313.00	2,578.35		265.35
Mills	1,400.00		38.00	59.10	1,497.10	1,428.50	68.60	
Mitchell	1,200.00		111.75	30.45	1,342.20	1,162.35	179.85	
Monona	1,400.00	625.00	36.00	14.00	2,075.00	2,322.80		247.80
Monroe	1,500.00	540.00		59.19	2,099.19	1,447.00	652.19	
Montgomery	1,400.00		308.00	25.50	1,733.50	1,518.75	214.75	
Muscatine	1,500.00	600.00		29.75	2,129.75	1,906.85	132.90	
O'Brien	1,400.00	482.40		34.85	1,917.24	1,684.60	232.74	
Osceola	1,200.00		161.00		1,361.00	914.40	446.60	
Page	1,400.00	600.00		87.96	2,087.96	2,123.50		36.14
Palo Alto	1,150.50	600.00	30.00	30.50	1,847.00	1,888.40		41.40
Plymouth	1,400.00	900.00		35.73	2,335.73	1,767.15	568.58	
Pocahontas	1,200.00	400.00		23.60	1,623.60	1,657.20		33.60
Polk	2,000.00	900.00	6,540.00	102.00	9,542.00	12,112.80		2,570.80
Pottawattamie	1,800.00	900.00	1,440.00	117.00	4,257.00	5,058.50		801.50
Poweshiek	1,400.00	420.00	10.55	24.21	1,854.76	1,873.25	11.51	

COUNTIES	Salary of recorder	Salary of deputy	Additional help	Postage	Total cost of office	Fees collected	Net cost of office	Net profit of office
Ringgold	1,300.00	300.00		62.50	1,612.50	1,034.50	637.01	322.00
Sac	1,300.00	300.00	1,104.00	98.85	2,698.81	1,371.80	637.01	
Scott	2,000.00	900.00		46.00	4,050.00	2,760.75	280.25	
Shelby	1,400.00	940.00		10.78	2,350.78	1,116.15	1,134.63	
St. Louis	1,625.00	975.00		23.44	2,623.44	2,050.30	574.14	
Story	1,400.00	600.00	37.10	21.00	2,118.10	2,307.00	189.80	
Tama	1,400.00	600.00		49.60	2,049.60	1,905.75	53.85	
Taylor	1,400.00	300.00	23.15	16.28	1,739.43	1,451.10	288.33	
Union	1,400.00	300.00	400.00	22.80	1,822.60	1,706.50	116.10	
Van Buren	2,700.00	53.00		54.50	2,808.00	2,102.30	705.70	
Wapello	1,000.00	780.00	761.18	35.03	3,176.29	2,363.00	813.29	
Warren	1,400.00	480.00	17.00	43.00	1,940.00	1,716.50	223.50	
Washington	1,400.00	730.00	51.00	31.12	2,192.12	1,310.25	881.87	
Wayne	1,400.00	300.00		29.38	1,729.38	1,466.15	263.23	
Webster	1,500.00	800.00		44.90	2,344.90	2,820.05	475.15	
Winnemac	1,200.00	430.00	12.22	41.37	1,733.69	1,833.80	100.11	
Winneshiek	1,400.00	150.00		15.00	1,565.00	1,202.20	362.80	
Woodbury	2,244.22	850.00	1,700.00	177.40	5,031.62	8,094.05	3,062.43	
Worth	1,200.00	600.00	36.75	25.68	1,921.83	1,058.40	863.43	
Wright	1,400.00	600.00	4.50	61.13	2,065.63	1,700.85	304.78	
<b>Total</b>	<b>\$ 140,705.65</b>	<b>\$ 49,071.74</b>	<b>\$ 17,789.75</b>	<b>\$ 4,233.12</b>	<b>\$ 211,890.26</b>	<b>\$ 189,948.67</b>	<b>\$ 37,441.77</b>	<b>\$ 15,530.13</b>

TABLE NO. 8—COUNTY ATTORNEYS.

Salaries and Expenses of Office and Total Cost of Office for the Year 1915

Counties	Salary of attorney	Additional compensation per cent on fines, etc.	Total compensation of attorney	Assistant county attorney	Assistant counsel	Expense	Postage	Total cost of office
Adair	\$ 900.00	\$ 111.25	\$ 1,011.25			\$ 77.20		\$ 1,088.45
Adams	900.00	59.08	959.08				\$ 11.00	970.08
Allamakee	916.63		916.63		\$ 1,745.02	18.77		2,680.42
Appanoose	1,250.00	756.00	2,006.00		493.00	140.98		2,639.98
Audubon	900.00	179.07	1,079.07			94.03		1,173.10
Benton	1,000.00	20.30	1,020.30			277.79		1,298.09
Black Hawk	1,500.00	181.31	1,681.31	\$ 1,150.02		4.28	6.00	2,841.61
Boone	937.50	118.29	1,055.79			442.82		1,498.61
Bremer	1,000.00	18.00	1,018.00			121.74		1,139.74
Buchanan	1,000.00	49.30	1,049.30			128.26		1,177.56
Buena Vista	1,000.00	142.50	1,142.50		253.15	44.47	21.36	1,461.48
Butler	1,000.00	68.40	1,068.40		914.99	169.83		2,153.22
Calhoun	1,000.00	108.85	1,108.85			144.96		1,253.81
Carroll	1,000.00	.50	1,000.50			103.36	8.00	1,111.86
Cass	1,000.00	92.50	1,092.50	300.00		458.64		1,851.14
Cedar	1,000.00	136.50	1,136.50		90.00	73.55		1,300.05
Cerro Gordo	1,249.92	197.50	1,447.42		95.00	1,292.68	16.00	2,851.03
Cherokee	1,000.00	100.00	1,100.00			3.75	10.68	1,114.43
Chickasaw	1,000.00	4.50	1,004.50		20.00	181.50		1,206.00
Clarke	900.00	22.50	922.50		50.00		3.00	975.50
Clay	900.00	30.25	930.25		349.54	653.85		1,933.64
Clayton	1,829.89	80.54	1,910.43	455.00		167.07		2,532.50
Clinton	1,750.00	131.03	1,881.03		600.00	1.50	8.75	2,491.28
Crawford	1,000.00	28.50	1,028.50			384.35	18.00	1,428.85
Dallas	1,000.00	320.87	1,320.87			155.68		1,476.55
Davis	675.00		675.00			95.98		770.98
Decatur	1,000.00	20.00	1,020.00	500.00		49.86	24.37	1,594.23
Delaware	1,000.00	68.83	1,068.83		150.00	34.35	7.44	1,260.62
Des Moines	1,500.00	115.50	1,615.50			91.21	26.00	1,732.71
Dickinson	900.00	80.50	980.50			137.80		1,118.30
Dubuque	2,000.00	64.50	2,064.50	1,000.00		360.25		3,424.75
Emmet	900.00	53.70	953.70			155.00		1,108.70
Fayette	1,250.00	318.40	1,568.40			313.30	22.80	1,904.50
Floyd	999.98	94.60	1,094.58		25.00	43.90		1,163.48
Franklin	900.00	95.32	995.32			351.76		1,347.28
Premont	1,000.00		1,000.00		2,035.55	70.32		3,105.87
Greene	1,000.00	126.80	1,126.80			290.42		1,420.22
Grundy	900.00	20.00	920.00			82.06		1,002.06
Guthrie	1,233.34		1,233.34		229.65	287.43		1,750.42
Hamilton	1,000.00		1,000.00		70.00	349.08		1,419.08
Hancock	900.00		900.00			103.63		1,003.63
Hardin	1,000.00	23.01	1,023.01		269.78	133.37	2.13	1,419.29
Harrison	1,000.00	262.00	1,262.00		1,403.10	106.05	10.62	2,782.67
Henry	1,000.00	3.50	1,003.50		185.00	31.99	10.62	1,236.11
Howard	900.00	39.00	939.00			26.61		965.61
Humboldt	900.00	430.37	1,330.37			270.56	53.48	1,654.41
Ida	900.00		900.00			185.77		1,085.77
Iowa	750.00	23.00	773.00		81.00	211.20		1,065.20
Jackson	1,000.00	18.70	1,018.70			56.25		1,074.95
Jasper	1,250.00	300.00	1,550.00		50.00	138.74	56.34	1,795.08
Jefferson	1,000.00	136.70	1,136.70			138.40	26.00	1,361.10
Johnson	1,250.00	123.00	1,373.00		20.00	456.67		1,849.67
Jones	1,000.00	422.20	1,422.20			329.16		1,751.36
Keokuk	1,000.00		1,000.00			16.88	2.00	1,206.88
Kossuth	1,000.00	228.87	1,228.87			214.68		1,443.55
Lee	1,875.00	82.65	1,957.65	1,000.00		276.35	10.60	3,244.60
Linn	2,000.00	226.00	2,226.00		975.00	1,333.59		4,534.59

Counties	Salary of attorney	Additional compensation per cent on fines, etc.	Total compensation of attorney	Assistant county attorney	Assistant counsel	Expense	Postage	Total cost of office
Louisiana	900.00	12.60	900.00		325.00	323.46		1,548.46
Lucas	900.00	4.35	1,024.60		300.00	11.04		1,835.64
Lyon	900.00	27.00	1,027.00		10.00	120.25	86.46	1,224.00
Madison	1,000.00	130.30	1,130.30		120.00	50.77	96.46	1,397.77
Malaska	1,250.00	101.34	1,351.34	365.35	965.00	44.68	2.00	2,454.39
Marion	1,000.00	191.50	1,191.50		105.00	388.90		1,655.24
Marshall	916.66	30.07	946.73		116.00	369.84	21.00	1,497.34
Mills	900.00	67.50	967.50		417.00	45.44		1,409.17
Mitchell	1,000.00	15.00	1,015.00		175.00	3.40	16.54	1,204.16
Monroe	1,249.92	133.34	1,403.26		130.00	48.62	16.54	1,294.16
Montgomery	1,000.00	10.00	1,010.00		12.00	220.23	8.00	1,250.23
Muscataine	1,250.00	106.01	1,456.01		80.00	271.43	13.00	1,800.43
O'Brien	1,000.00	34.00	1,034.00			96.00	16.18	1,174.87
Oscola	900.00		900.00			276.34	1,175.34	1,396.41
Page	900.00	278.24	1,178.24			85.17		1,263.41
Palo Alto	900.00	14.30	914.30		190.00	42.55		1,257.13
Plymouth	1,000.00	16.00	1,016.00			74.98	11.90	1,111.88
Pocahontas	900.00	175.00	1,075.00		3,400.00	23.40	6,098.40	7,576.80
Polk	2,500.00	471.25	2,971.25		110.00	898.96	34.00	4,776.90
Pottawatomie	2,245.69	116.22	2,361.91			403.56	4,759.90	7,121.81
Poweshiek	1,000.00		1,000.00		250.00	403.56		1,653.56
Rinsford	900.00	80.00	980.00			47.13	6.20	1,033.33
Sac	1,000.00	43.00	1,043.00			398.96	10.25	1,452.21
Scott	2,000.00	100.00	2,100.00	1,500.00		108.00	40.74	3,749.34
Shelby	1,000.00	12.10	1,012.10		643.86	37.40		1,693.36
Stout	1,250.00		1,250.00		100.00	60.69	10.62	1,421.31
Story	1,000.00	38.50	1,038.50		357.79	251.79	1,622.08	2,967.08
Tama	1,000.00	15.70	1,015.70		16.00	568.02	14.00	1,603.72
Taylor	1,240.00	192.85	1,432.85			73.95	2,106.90	3,613.70
Union	1,000.00	112.53	1,112.53	600.00		3.00	1,116.37	2,228.90
Van Buren	1,000.00	23.87	1,023.87		84.60	116.68	8.75	1,233.90
Wapello	1,500.00	481.76	1,981.76		90.00	430.73	1.52	2,904.01
Warren	1,000.00		1,000.00		57.00	3.00	1,116.37	2,091.51
Washington	1,000.00	32.50	1,032.50		50.00	81.23	1,131.33	1,263.83
Wayne	1,000.00		1,000.00		500.00	119.34	25.00	1,694.34
Webster	1,250.00	175.08	1,425.08	900.00		307.50	2,822.53	4,252.53
Winnebago	900.00	64.50	964.50		37.54	29.82	1,039.36	1,069.36
Winnebuck	1,000.00	92.00	1,092.00		500.00	1,339.14	30.00	2,931.14
Woodbury	900.00		900.00		500.00	191.61		1,391.61
Worth	2,500.00	108.61	2,608.61	1,000.00		37.54	1,050.04	4,694.16
Wright	1,000.00	12.50	1,012.50					1,012.50
Total	\$ 110,389.51	\$ 10,148.02	\$ 120,537.53	\$ 11,345.37	\$ 113,708.98	\$ 20,386.25	\$ 697.95	\$ 171,656.08

TABLE NO. 9—ENGINEERS, SOLDIERS' RELIEF AND CORONERS.  
Salaries and Other Costs of These Offices for the Year 1915.

Counties	Engineers				Soldiers' Relief Commission			Coroner's Office			
	Salary of Engineer	Assistants	Supplies	Other expense	Total cost of office	Commission	Expended for relief	Total cost of office	Coroner's compensation	Expense	Total cost of office
Adair	1,800.00	348.41	184.10	891.13	3,023.64	135.00	1,821.60	1,956.60	10.00	24.07	34.07
Adams	1,500.00	34.05	12.17	1,052.15	2,598.37		600.00	600.00	32.00	46.60	78.60
Allamakee	1,200.00	643.07	198.84	829.02	2,870.93				48.15		48.15
Appanoose	1,500.00	356.36		9.62	1,865.88	75.00	893.24	968.24	30.88	6.60	87.48
Audubon	2,131.93	950.51	26.81	105.70	3,214.95	55.00	616.50	671.50	29.00		29.00
Benton	1,500.00	698.49	76.16	1,180.20	3,454.85	75.00	1,400.00	1,475.00	35.70		35.70
Black Hawk	2,678.67	722.11	32.65	483.43	3,916.86	200.00	3,700.00	3,900.00	253.42	484.81	738.23
Boone		2,513.51	43.36	948.51	3,505.38		1,978.12	1,978.12			
Bremer	1,500.00	1,193.15	146.99	856.54	3,696.68	87.40	1,904.00	2,041.40	18.65		18.65
Buchanan	1,500.00	719.12	25.62	435.83	2,680.57	33.00	868.90	841.90	88.60	81.20	169.80
Buena Vista	2,972.50	2,122.23	94.32	802.16	5,991.21	7.00	621.12	628.12			
Butler	1,520.00	789.41	1,543.93		3,853.34						
Calhoun	1,824.30	2,602.50	101.94	987.41	5,416.15		3,166.33	3,166.33	29.65		29.65
Carroll	1,999.22	1,949.42	143.86	1,013.92	5,107.12	60.00	563.77	623.77	53.75	105.10	158.85
Cass	2,500.00			36.58	2,536.58	147.93	3,710.00	3,857.93	45.00		45.00
Cedar	2,000.00	1,626.54		350.00	3,976.54		100.00	100.00	33.00	66.62	99.62
Cerro Gordo	1,650.00	1,346.00	128.42	928.55	3,652.97	288.00	2,194.64	2,482.64	112.00	339.57	451.57
Cherokee	1,800.00	2,039.67	110.25	683.39	4,633.31	90.00	2,311.13	2,401.13	44.40	42.10	86.50
Chickasaw	1,080.00	187.07	132.10	432.44	1,831.61	72.00	235.87	307.87	52.60	49.30	101.90
Clarke	1,500.00	4.75	367.83	23.30	1,895.88	50.00	323.00	373.00	3.00		3.00
Clay	1,836.45	1,669.65	100.30	213.80	3,820.20		238.41	238.41	22.80		22.80
Clayton											
Clinton	1,647.50	2,442.00	156.52	966.00	5,212.02	420.00	7,776.34	8,196.34	216.25	201.75	418.00
Crawford	1,819.00	2,580.10	155.04	1,336.25	6,490.39		3,003.00	3,003.00	61.00	71.20	132.20
Dallas	1,800.00	818.47	99.85	695.44	3,413.76	225.00	2,558.00	2,783.00	38.51	103.85	142.36
Davis	1,800.00	108.73	165.87	182.58	2,257.18		631.06	631.06	32.00	24.70	56.70
Decatur	1,575.00	75.20	39.35	790.77	2,480.32	40.00	927.00	967.00	6.40		6.40
Delaware	1,000.00	329.65	72.58	309.50	1,762.68	150.00	2,258.00	2,408.00	49.80	56.60	106.40
Des Moines	1,200.00	854.86	112.26	1,066.11	3,233.23	129.20	1,738.91	1,868.11	64.70	156.85	221.55
Dickinson	2,500.00				2,500.00		746.00	746.00	11.25	23.70	34.95

Counties	Engineers					Soldiers' Relief Commission			Coroner's Office		
	Salary of Engineer	Assistants	Supplies	Other expense	Total cost of office	Compensation of Commiss'r	Expended for relief	Total cost of office	Coroner's compensation	Expense	Total cost of office
Dubuque	1,915.32	1,527.50	229.14	1,252.35	4,924.31	465.00	4,974.86	5,638.86	895.82	868.10	1,263.92
Emmet	1,628.75	3,300.15	530.77	1,361.00	6,820.67		149.13	149.13	5.70	2.00	7.70
Fayette	1,500.00	1,845.05	104.74	329.37	3,779.16	81.00	1,435.00	1,516.00	71.20	75.18	146.38
Floyd	1,200.00	586.17	8.15	705.84	2,500.16		406.67	406.67	47.05		47.05
Franklin	1,244.65	2,125.91	29.05	2,489.06	5,888.67	99.90	1,460.84	1,560.74	15.35	8.15	23.50
Fremont	1,500.00	671.94	451.60	155.74	2,779.28	105.10	1,222.35	1,327.45	63.25	58.15	121.40
Greene	1,750.00	2,115.40	64.66	952.82	4,882.88		1,225.00	1,225.00	15.40	.70	16.10
Grundy	1,348.18	1,903.15	60.26	942.33	4,262.92		30.00	30.00	40.30	63.35	103.65
Guthrie	1,400.00	394.80	85.04	193.74	2,073.58				11.10		11.10
Hamilton	1,221.48	2,522.43	393.72	1,200.84	5,338.47		600.00	600.00	30.00	53.05	83.05
Hancock	3,057.75	55.50	4.85		3,118.10		1,034.50	1,034.50			
Hardin	1,643.74	2,844.88	378.17	1,009.97	5,876.76	80.25	1,809.56	1,949.81	15.90	4.10	20.00
Harrison	1,070.00	1,417.42	557.94	553.51	4,198.87	100.00	1,606.77	1,706.77	6.60	8.70	15.30
Henry	1,500.00				1,500.00	225.00	794.73	1,019.73	55.25	22.20	77.45
Howard	1,453.00	1,476.95	88.43	380.71	3,389.09	18.90	246.41	305.31	5.50		5.50
Humboldt	1,784.12	854.39	143.26	233.00	3,014.77		90.50	90.50	15.10	2.60	17.70
Ida											
Iowa	2,481.99	607.01		359.88	3,448.88	150.00	1,566.03	1,716.03			
Jackson	2,100.00	2,159.93			4,259.93		1,321.46	1,321.46			
Jasper	1,200.00	1,159.74	70.40	608.37	3,038.51	90.00	2,229.94	2,379.94	80.39	15.90	96.29
Jefferson	1,500.00	1,023.04	53.93	31.50	2,608.47	138.00	2,415.54	2,553.54	40.30	52.20	92.50
Johnson	2,000.00	1,650.95	119.60	30.00	3,800.55	81.90	1,437.71	1,519.61	160.26	279.05	439.31
Jones	1,542.00	234.31	1.45	59.18	1,836.94	25.00	1,842.39	1,867.39	25.40	7.35	32.75
Keokuk	1,486.86	1,289.56	127.26	1,104.37	4,008.05	92.50	1,540.00	1,632.50	15.00		15.00
Kossuth	1,716.38	1,746.12	375.00	1,063.95	4,931.45		1,861.60	1,861.60	83.30		83.30
Lee	1,308.00	808.70	60.52	1,002.59	3,269.81	258.00	4,304.32	4,562.32	134.90	242.80	377.70
Linn	1,502.50	1,335.45	1,156.49		3,994.44		1,900.20	1,900.20	245.45		245.45
Louisia	1,188.73	930.26		483.50	2,602.49	97.87	1,233.37	1,331.24	5.45	4.70	10.15
Lucas	1,694.13	53.00	100.00	35.50	1,882.63	140.00	2,343.75	2,483.75	46.40	6.00	52.40
Lyon	2,000.00	72.50	122.50	409.56	2,604.56	15.00	1,100.00	1,115.00	18.65		18.65
Madison	785.00	529.08	146.60	499.96	1,900.64	62.50	1,232.00	1,294.50	40.45	234.35	274.80
Mahaska	1,450.00	128.20	128.53	72.39	1,779.12		5,162.53	5,162.53	18.00	20.05	38.05
Marion	2,094.76	1,919.70	95.58	103.84	4,212.88	80.00	2,400.00	2,480.00	73.95	87.85	161.80
Marshall	1,500.00	2,332.30	64.50	401.05	4,297.85	36.00	1,804.00	1,930.00	69.71	85.45	155.16
Mills	1,500.00	453.57	26.55	281.42	2,224.24	70.80	3,320.00	3,390.80	62.57	9.35	71.92
Mitchell	1,375.00	3.75	10.62	623.17	2,017.54		395.78	395.78	17.65		17.65
Monona	2,000.00	459.62	17.66	137.03	2,614.31	15.00	1,650.00	1,665.00	19.65	54.50	74.15
Monroe	1,200.00	199.00	14.25	191.00	1,604.25	83.00	1,033.26	1,116.26	359.75	223.35	583.10
Montgomery	1,800.00	483.15	150.84	39.65	2,473.64	25.00	1,059.04	1,084.04	37.40	59.50	96.90
Muscataine	1,800.00	1,330.64	131.76		3,262.40	150.00	1,521.00	1,671.00	141.00	82.50	223.50
O'Brien	1,725.00	1,037.02		992.57	3,754.59		132.33	132.33	28.50	31.80	60.30
Osceola	619.01	452.70	28.54	363.46	1,463.71		360.80	360.80	53.20		53.20
Page	1,500.00	607.44		866.06	2,973.50		7,298.58	7,298.58	4.40	45.95	50.35
Palo Alto	1,620.82	942.56	183.95	362.67	3,110.00	30.00	1,837.88	1,807.88	5.00		5.00
Plymouth	1,795.83	641.50	280.06	605.34	3,322.73	56.00	2,401.00	2,457.00	12.00	35.75	47.75
Pocahontas	1,391.20	3,663.28		1,196.68	6,251.16		287.56	287.56	4.70		4.70
Polk	1,650.00	3,373.90	250.13	1,762.01	7,536.04	700.00	6,293.31	6,993.31	1,458.40		1,458.40
Pottawattamie	1,861.14	2,342.35	148.18	1,000.47	5,352.14	200.00	2,865.62	3,065.62	248.85	351.00	609.85
Poweshiek	1,281.08	457.50	397.96	470.83	2,607.37	155.91	2,257.60	2,413.51			
Ringgold	1,215.50	302.25		655.95	2,173.70	47.70	598.20	645.90	25.00	46.10	71.10
Sac	1,964.30	1,425.29	521.42	332.89	4,243.70	55.00	1,743.00	1,798.00	14.90	112.95	127.85
Scott	2,666.80	2,199.47	10.97	264.65	5,141.89	288.65	2,903.98	3,192.63	814.87	1,244.19	2,059.06
Shelby	1,320.00	373.55	166.18	591.53	2,451.26	20.00	452.20	472.20	6.00		6.00
Sioux	2,410.00	397.72	120.67	4.15	2,932.54	14.80	229.20	244.00	41.95	66.55	108.50
Story	2,000.00	1,687.31	66.28	1,230.39	4,983.98	74.00	455.42	529.42	15.85	25.70	41.55
Tama	1,500.00				1,500.00	60.00	3,528.00	3,588.00	22.10		22.10
Taylor	1,240.00	658.00		255.37	2,153.37	63.00	1,972.15	2,035.15	18.00		18.00
Union	1,412.65	343.80	42.14	725.78	2,524.37	80.00	533.00	613.00	85.75	98.50	184.25
Van Buren	1,585.08	105.00	609.22	221.40	2,520.70	45.95	680.40	726.35	5.10		5.10
Wapello	1,500.00	61.25	423.85	70.76	2,055.86	62.30	3,252.11	3,314.41	140.45	286.65	427.10
Warren	1,500.00	520.39	19.00	643.37	2,683.36	36.00	2,376.00	2,412.00	47.25		47.25
Washington	1,620.00	369.22	3.20		1,992.42		5,318.02	5,318.02	24.75	71.25	96.00
Wayne	1,200.00	740.00	78.68	523.97	2,542.65	25.00	1,205.22	1,230.22	39.15		39.15
Webster	1,900.00	2,742.20	38.37	790.80	5,471.37		3,799.47	3,799.47	147.60	206.50	354.10
Winnebago	470.00	765.00	270.14	367.92	1,903.06		493.80	493.80			
Winneshiek	1,200.00	1,092.04	26.30	1,265.09	4,183.43	20.00	1,136.62	1,156.62	7.35		7.35
Woodbury	2,400.00	2,973.12	226.64	1,067.62	6,672.38	338.88	4,862.94	5,201.82	384.65	336.60	671.25
Worth	1,285.00	263.00	63.00	625.75	2,236.75		125.00	125.00	33.90		33.90
Wright	1,270.00	966.25	244.81	1,021.31	3,502.37	35.00	1,453.00	1,488.00	5.60	10.50	16.10
Grand total	\$157,481.02	\$106,827.06	\$ 14,614.18	\$ 55,307.01	\$334,229.27	\$7,533.44	\$169,738.84	\$177,472.28	\$7,682.53	\$7,485.59	\$15,118.12

TABLE NO. 10—

## Financial Statement Including Income

County	No. of acres	No. of Inmates			Value of Home			Income Inventory at end of year
		Poor	Insane	Total	Land	Buildings	Total	
Adair	100	7	4	11	\$ 15,000	\$ 12,000	\$ 27,000	\$ 6,002.00
A								
Allamakee	220	17	19	36	35,000	20,000	55,000	61,416.40
Appanoose	226	28	28	56	37,749	7,000	44,749	7,029.96
Ashtabula	152	0	0	0	24,225	6,350	30,575	6,514.87
Benton	201	34	2	36	40,000	22,000	62,000	10,655.30
Black Hawk	240	40	40	80	48,000	36,000	84,000	10,719.10
Bloom, no report	280	13	18	31	35,000	15,000	50,000	
Buchanan, no report	300	3	2	5	30,000	5,000	35,000	7,200.00
Buena Vista	100	16	16	32	20,000	14,350	34,350	60,004.52
Butler	320	4	4	8	15,000	16,700	31,700	4,806.30
Cahoon	120	14	14	28	18,000	6,000	24,000	10,388.56
Carroll	300	7	7	14	20,000	6,300	26,300	11,365.66
Cass	200	37	27	64	60,000	10,000	70,000	10,409.63
Cedar	300	23	17	40	40,000	22,600	62,600	100,880.00
Cerro Gordo	190	19	10	29	32,000	5,500	37,500	4,806.30
Cherokee	160	23	23	46	24,000	30,000	54,000	6,190.25
Chickasaw	160	9	5	14	16,000	2,500	18,500	4,308.19
Clarke	167	3	3	6	20,000	8,000	28,000	
Clay	307	60	27	87	51,750	30,000	81,750	12,236.60
Clayton, no report	80	21	21	42	14,000	14,000	28,000	3,475.28
Clinton	307	60	27	87	51,750	30,000	81,750	12,236.60
Crawford	80	21	21	42	14,000	14,000	28,000	3,475.28
Dallas	308	16	20	36	58,850	35,070	93,920	24,000.75
Davis	280	28	1	29	35,500	10,900	46,400	3,928.30
Deaer	240	6	32	38	10,800	10,800	21,600	3,947.08
Delaware	240	13	13	26	16,800	7,200	24,000	6,190.75
Des Moines	240	45	50	95	48,000	91,000	139,000	14,805.99
Dickinson	120	4	4	8	12,000	13,000	25,000	
Dubuque	228	3	3	6	20,000	7,000	27,000	4,221.23
Emmet	378	31	28	59	60,000	60,000	120,000	
Fayette	240	9	9	18	20,000	6,400	26,400	7,089.00
Floyd	240	1	1	2	20,000	12,000	32,000	6,570.80
Franklin	240	1	1	2	20,000	12,000	32,000	6,570.80
Fremont, no report	240	7	7	14	28,000	14,000	42,000	6,117.63
Greene	300	11	8	19	16,000	5,200	21,200	31,797.10
Grundy, no report	240	10	4	14	20,000	12,000	32,000	6,570.80
Guthrie	240	1	27	28	20,500	22,500	43,000	1,761.50
H								
Harrison	300	10	10	20	15,000	15,000	30,000	4,002.00
Henry	300	22	5	27	8,000	3,000	11,000	2,728.00
Howard	300	12	12	24	20,000	12,000	32,000	6,570.80
Humboldt	200	12	12	24	20,000	12,000	32,000	6,570.80
I								
Iowa	208	19	19	38	62,500	11,363	73,863	15,645.90
Jackson	300	29	30	59	30,000	10,500	40,500	12,370.80
Jasper	300	34	34	68	30,000	10,500	40,500	12,370.80
Jefferson	220	31	22	53	35,000	30,500	65,500	7,800.94
Johnson	240	24	46	70	24,000	29,300	53,300	7,794.80
Jones	257	27	28	55	40,000	35,000	75,000	7,424.50
Keokuk	305	22	6	28	31,000	30,000	61,000	6,691.90
Kossuth	227	25	30	55	19,712	24,855	44,567	8,822.06
Lee	200	81	86	167	65,000	75,000	140,000	17,000.00
Linn	320	30	30	60	40,000	8,000	48,000	7,148.97
Louisia	320	20	3	23	20,300	22,300	42,600	6,035.50
Lucas	312	19	3	22	20,300	22,300	42,600	6,035.50
Lyon	100	2	2	4	20,000	3,000	23,000	

## COUNTY HOMES, 1914.

## and Expenditures for the Year 1914.

Expenditures	Net profits	Total	Sale of produce	Inventory at end of year	Net cost of change of investment	Net cost per acre per acre percentage of investment	Interest on investment at 4 1/2 %	Net cost per week per inmate including investment
\$ 2,812.24		\$ 4,474.24	\$ 1,574.36	\$ 7,400.00	\$ 490.88	1.26	\$ 1,215.00	\$ 2.98
4,699.42		66,119.82	2,610.00	65,144.15	1,361.67	.72	2,475.00	2.05
6,473.61		14,109.51	4,434.00	4,883.80	4,709.02	3.28	1,248.30	4.13
5,154.95	368.25	5,523.20	1,775.27	7,299.50			1,571.36	10.30
7,732.08		17,628.53	1,324.08	11,947.97	4,676.80	2.50	2,700.00	3.81
7,073.62		17,735.52	1,888.47	10,164.85	8,805.30	2.79	2,780.00	4.60
5,427.04		5,427.04			5,427.04	3.37	2,250.00	4.70
4,085.56		11,373.61	2,345.82	7,030.50	1,000.28	10.01	1,075.28	22.71
7,000.37		68,634.89	5,082.52	65,314.43	257.94	.31	2,445.75	3.53
4,603.52	1,516.00	15,606.14	4,831.64	10,776.50			3,271.50	5.63
2,250.57		3,940.57	340.20	3,600.37	3,940.57	4.94	1,038.00	3.43
5,005.63		36,892.31	2,482.06	33,410.25	280.63	2.55	1,196.00	4.40
4,912.42		15,412.67	3,813.73	9,603.63	2,622.71	1.82	2,130.00	1.82
23,465.67		134,366.17	14,947.06	120,569.50	6,849.61	3.30	3,222.00	1.84
2,797.74	961.13	10,065.37	2,736.97	7,776.40	1,800.97	1.58	1,060.00	1.23
3,480.53		9,670.80	1,867.63	3,955.90	1,800.97	1.58	2,437.00	2.61
4,754.66		9,022.81	3,192.89	5,604.84	1,265.68	2.70	822.50	4.48
4,616.01		4,616.01	1,082.00	3,963.11	18.80	1.02	1,262.25	36.90
10,916.94		25,322.54	2,217.85	13,305.09	1,480.19	1.63	4,578.75	2.65
4,473.37		35,947.65	601.19	31,961.75	3,294.71	5.11	1,960.00	4.97
16,630.92		40,694.65	13,987.97	26,706.68	5,424.29	2.48	4,266.90	4.44
4,832.87		7,758.67	1,908.19	4,300.00	1,600.48	1.10	1,827.00	2.23
8,449.48		8,449.48	1,007.60	2,516.98	4,974.90	3.42	1,830.00	4.34
2,901.85		12,695.60	2,628.92	10,066.68	5,706.07	2.87	2,025.00	3.84
12,912.91		27,775.90	304.84	13,542.79	13,971.27	2.82	6,255.00	4.40
340.00		340.00	340.00				1,000.00	3.71
5,707.26		10,018.61	1,818.21	5,683.79	5,160.63	12.19	1,215.00	16.36
11,418.46		11,418.46			11,418.46	3.18	2,227.00	2.94
3,931.67	315.80	10,386.92	3,220.92	7,185.00	1,280.00	2.25	1,440.00	4.77
3,697.89		10,638.49	1,408.50	7,760.00	1,280.00	2.25	1,440.00	4.77
3,000.99		9,184.04	1,672.91	7,704.79	315.28	.87	2,250.00	2.60
5,632.30		36,825.46	3,257.18	32,340.00	2,322.58	2.26	981.90	2.35
5,390.84		5,390.84	1,277.66	4,113.18	4,012.28	6.51	3,800.00	8.11
3,279.11		11,949.61	1,959.66	7,684.95	2,628.60	1.72	2,381.31	3.84
3,173.00		3,173.00			3,173.00	4.18	618.00	4.38
9,285.88		4,226.19	1,100.65	3,905.60	5,016.39	7.19	2,280.00	6.20
1,958.19		4,226.19	697.08	2,818.00	1,231.11	2.49	400.00	3.38
4,605.61		3,899.27		316.34	.01	1,440.00	2.82	
4,797.00		18,447.82	814.02	17,471.85	161.96	.16	3,909.84	3.51
6,717.64		19,087.80	666.57	15,332.00	2,709.82	.90	1,875.00	2.68
8,656.33		36,061.04	6,137.12	18,001.69	2,622.22	1.49	1,872.50	2.50
5,097.30		13,697.94	9,750.50	3,744.84	1.90	2,497.50	2.20	
10,255.97		18,290.77	1,671.62	10,464.50	6,164.65	1.39	3,203.50	2.34
9,695.62		14,284.52	1,665.62	8,244.90	6,673.68	2.32	2,928.00	3.15
7,464.93		14,126.88	3,501.65	6,120.65	5,505.18	2.85	2,950.00	5.53
10,130.57		10,130.57	1,238.51	8,892.06	2.01	5,000.13	2.46	
14,740.99		25,740.99	2,730.97	11,000.00	12,016.42	1.01	6,608.00	2.68
5,749.27		84,886.30	3,404.13	77,148.96	4,333.21	4.17	2,300.50	2.80
4,232.38		10,887.88	2,288.94	5,080.00	2,178.94	1.10	1,907.00	2.67
1,292.33		1,292.33	800.00		492.33	3.15	1,440.00	12.82

Counties	No. of acres		Value of Home			Income Inventory as % of year	
	Poor	Inmate	Land	Buildings	Total		
Madison	227	14	14	25,700	5,108	30,808	10,881.75
Marhaska	220	22	8	32,000	18,000	50,000	9,478.40
Marion	290	38	2	42,270	4,770	47,040	11,987.78
Marshall	240	22	75	48,000	64,000	112,000	19,370.39
Mattawan	200	10	10	40,000	10,000	50,000	7,664.60
Mitchell	72	5	5	6,500	4,000	10,500	15,038.57
Monona	159	3	2	15,000	5,000	20,000	4,475.73
Monroe	100	11	9	32,000	18,000	50,000	7,000.00
Muscatine	100	25	16	40,000	20,000	60,000	6,617.25
O'Brien	320	7	7	45,000	85,000	130,000	2,925.50
Oresola	170	17	17	20,000	6,500	26,500	9,985.40
Pago	170	17	17	20,000	6,500	26,500	9,985.40
Palo Alto	170	17	17	20,000	6,500	26,500	9,985.40
Plymouth	320	3	12	64,000	22,500	86,500	79,225.00
Pocahontas	475	123	146	156,250	110,197	266,447	80,200.00
Polk	220	85	85	44,000	22,000	66,000	6,000.00
Pottawattamie	70	14	7	18,000	22,200	40,200	5,278.23
Rowles	240	12	12	15,000	6,000	21,000	6,387.88
Ringgold	190	8	8	20,400	6,000	26,400	32,248.10
Sac	188	99	99	47,500	40,800	88,300	6,400.00
Scott	167	10	10	25,000	10,254	35,254	40,647.67
Shelby	80	15	15	16,000	4,000	20,000	2,134.13
Sioux	220	7	7	31,200	2,900	34,100	75,387.28
Story	227	23	18	34,125	82,876	116,999	6,996.00
Tama	320	6	4	38,000	10,000	48,000	1,013.16
Taylor	243	13	13	14,262	18,202	32,464	14,258.13
Union	468	31	44	24,120	5,000	29,120	32,012.10
Van Buren	228	91	91	49,200	70,000	119,200	25,600.00
Warren	350	14	14	35,000	25,000	60,000	8,400.00
Washington	114	18	27	22,800	17,200	40,000	6,000.00
Wayne	290	23	23	40,400	5,000	45,400	7,131.80
Webster	320	12	30	20,000	30,000	50,000	6,000.00
Winneshiek	290	30	30	50,000	10,000	60,000	21,000.00
Woodbury	100	10	10	21,000	21,000	42,000	21,000.00
Worth	220	6	6	40,000	2,000	42,000	45,000.00
Wright	220	6	6	40,000	2,000	42,000	45,000.00
<b>Total</b>	<b>18,543</b>	<b>1,713</b>	<b>917</b>	<b>2,635</b>	<b>1,476,861</b>	<b>4,199,663</b>	<b>1,020,171.02</b>

and Expenditures for Year 1911

Expenditures	Net profits	Total	Sale of produce	Inventory at end of year	Net cost exclusive of investment	Net cost per week exclusive of investment	Interest on investment at 4%	Net cost per week including investment
2,319.09	967.05	15,309.00	3,304.79	12,004.30	7,540.79	3.62	1,380.36	1.57
6,313.80	15,792.29	1,857.39	6,294.00	7,540.79	8,447.40	8.12	2,250.00	4.71
11,987.78	11,987.78	3,306.73	4,130.68	20,467.00	9,709.05	1.90	5,040.00	10.16
10,030.43	34,306.73	4,130.68	6,045.40	803.40	1,124.61	4.33	486.00	6.05
8,888.85	11,513.43	4,574.36	6,045.40	1,244.25	1,645.85	6.22	1,053.00	10.30
2,177.39	15,576.28	1,207.30	840.68	4,855.15	2,772.78	3.81	2,750.00	4.81
2,888.93	7,367.08	7,000.00	7,000.00	2,740.61	2,881.28	1.35	2,700.00	2.61
4,385.80	11,885.80	1,636.28	7,415.30	2,881.28	2,772.78	3.81	3,735.00	8.94
5,126.93	11,644.18	1,347.60	7,415.30	2,881.28	2,772.78	3.81	3,735.00	8.94
5,008.37	5,008.37	2,925.50	2,925.50	2,925.50	2,925.50	2.92	2,925.50	2.92
4,444.84	14,130.24	4,467.04	5,008.37	3,709.97	4.32	1,642.50	6.05	
7,890.27	86,515.27	5,171.51	79,225.00	3,118.76	3.40	3,892.60	7.71	
42,104.42	42,104.42	4,272.31	37,832.11	2.68	13,340.11	3.63	1,250.00	4.18
7,318.35	7,318.35	3,140.92	4,177.43	2.30	2,070.00	2.92	1,800.00	5.18
4,682.81	9,961.00	373.98	5,740.00	3,847.89	3.32	1,800.00	4.36	
5,143.15	9,433.03	1,351.87	6,318.37	1,073.79	3.82	1,080.00	6.28	
4,094.23	2,944.33	1,654.09	33,506.00	1,424.24	3.43	1,188.00	4.50	
22,550.19	28,970.19	2,600.25	8,564.00	17,680.94	3.43	3,900.00	6.28	
5,287.77	45,933.44	2,564.39	43,336.70	34.35	.00	1,986.43	2.11	
3,589.85	3,589.85	373.92	3,215.93	3,207.38	4.11	930.00	5.26	
6,400.15	18,545.39	5,153.92	9,108.50	4,017.88	11.80	2,416.50	15.50	
8,232.82	87,210.10	3,008.92	81,201.18	2,297.23	1.07	3,015.00	3.49	
8,540.00	15,545.00	7,968.84	6,508.00	1,013.16	1.95	2,160.00	6.10	
6,927.37	21,280.50	9,806.04	10,987.74	7,708.72	3.42	1,313.10	5.93	
8,816.09	20,803.19	1,620.24	14,624.15	4,681.80	.97	3,364.00	2.10	
3,770.35	12,228.35	1,961.67	9,266.00	730.78	1.00	1,577.25	3.18	
13,564.46	15,664.46	6,034.14	7,151.00	5,379.32	2.00	1,800.00	2.90	
7,003.71	14,245.61	8,656.96	7,008.54	4,190.71	3.22	2,800.00	5.16	
7,510.12	7,570.12	1,274.58	6,295.54	2.50	5.80	2,500.00	3.91	
2,188.21	2,188.21	223.64	1,964.57	2.78	1,080.00	5.86		
5,088.96	5,088.96	2,374.06	2,714.92	8.70	2,100.00	15.62		
<b>534,345.94</b>	<b>4,368.63</b>	<b>81,608,885.90</b>	<b>820,606.67</b>	<b>81,104,885.87</b>	<b>827,305.45</b>	<b>2.36</b>	<b>818,628.92</b>	<b>2.74</b>

TABLE NO. 11—

Financial Statement Including Income

Counties	No. of acres	No. of Inmates			Value of Home			Income
		Poor	Insane	Total	Land	Buildings	Total	Inventory at beginning of year
Adair	160	7	4	11	\$ 15,000	\$ 12,000	\$ 27,000	\$ 7,409.00
Adams	160	5		5	24,000	10,000	34,000	5,520.50
Allamakee								
Appanoose	160	30		30	24,000	1,250	25,250	
Audubon								
Benton	201	34	2	36	25,000	35,000	60,000	11,947.97
Black Hawk	240	40	46	86	48,000	39,000	87,000	10,104.85
Boone								
Bremer	280	20	26	46	35,000	15,000	50,000	
Buchanan	226	15		15	30,000	40,000	70,000	8,218.12
Buena Vista	200	3		3	30,000	5,000	35,000	7,059.50
Butler								
Calhoun	320	6		6	57,600	17,400	75,000	10,771.50
Carrroll	120	10		10	24,000	6,000	30,000	4,500.00
Cass	166	5		5	20,000	6,370	26,370	7,109.86
Cedar	200	27		27	45,000	7,000	52,000	9,935.63
Cerro Gordo	392	23	18	41	50,960	23,040	74,000	28,569.50
Cherokee	160	12		12	32,000	6,000	38,000	7,776.40
Chickasaw	160	7	15	22	21,600	30,000	51,600	5,975.90
Clarke	160	7		7	16,000	2,500	18,500	5,604.84
Clay	187	3		3	25,000	3,050	28,050	
Clayton								
Clinton	207	55	29	84	51,750	50,000	101,750	13,505.00
Crawford	80	21		21	14,000	14,000	28,000	3,951.75
Dallas	535	16	26	42	58,850	36,120	94,970	22,281.39
Davis	317	31		31	25,600	16,775	42,375	4,200.00
Decatur	240				19,200	12,800	30,000	
Delaware	240	17	3	20	16,800	7,200	24,000	6,595.00
Des Moines	240	45	50	95	48,000	92,050	140,050	13,542.79
Dickinson	120	4		4	12,000	12,000	24,000	
Dubuque	240	56		56	24,000	22,600	46,600	
Emmet	228	4		4	20,000	7,000	27,000	5,635.75
Fayette	378	40	26	66	50,000	14,600	64,600	15,320.65
Floyd								
Franklin	240	10		10	30,000	10,000	40,000	8,792.00
Fremont	244	10		10	20,000	7,938	27,938	8,448.70
Greene	240	7		7	30,000	14,000	50,000	7,794.75
Grundy	160	12		12	24,000	8,000	32,000	
Guthrie								
Hamilton	240	10	4	14	42,000	30,000	72,000	10,641.17
Hancock								
Hardin	143	14		14	21,450	8,975	30,425	3,399.15
Harrison								
Henry	160	23	5	28	35,000	15,000	50,000	3,995.00
Howard	80	9		9	8,000	3,000	11,000	2,318.00
Humboldt	160	12		12	24,000	8,000	32,000	
Ida								
Iowa	326	24		24	63,000	35,000	98,000	17,471.85
Jackson	441	37	22	59	60,000	32,000	92,000	15,332.00
Jasper	200	30	4	34	30,000	10,500	40,500	7,501.69
Jefferson	231	37	24	61	25,000	30,500	55,500	6,312.10
Johnson	240	38	30	68	24,000	28,300	52,300	14,982.13
Jones	280	27	30	57	35,000	50,000	85,000	8,244.00
Keokuk	205	23	5	28	22,000	20,000	42,000	6,120.05
Kossuth	240	8		8				7,936.93
Lee	237	58	27	85	19,713	24,985	44,698	
Linn								
Louisa	326	25		25	30,900	18,000	48,900	12,692.40
Lucas	203	23	14	37	20,300	22,250	42,550	5,680.00
Lyon	160	3		3	29,000	3,000	32,000	1,155.81
Madison	257	11		11	33,442	5,108	38,550	12,064.30

COUNTY HOMES, 1915.

and Expenditures for the Year 1915.

and Expenditures for Year 1915											
Expenditures	Net profits	Total	Sale of produce	Inventory at end of year	Net cost exclusive of investment	Net cost per week per inmate exclusive of investment	Interest on investment at 4 1/2 %	Net cost per week per inmate including investment			
\$ 3,108.40		\$ 10,517.40	\$ 1,609.47	\$ 6,944.00	\$ 1,963.00	\$ 3.43	\$ 1,215.00	\$ 5.56			
1,688.62	\$ 825.26	8,034.38	1,521.73	6,512.65			1,530.00	2.71			
4,141.08		4,141.08	3,614.55		526.53	.34	1,136.25	1.06			
8,582.07		20,530.04	1,726.17	6,404.74	12,399.13	6.62	2,700.00	8.04			
14,268.25		24,373.10	2,245.70	14,759.55	7,367.85	1.65	3,915.00	2.62			
8,292.76		8,292.76	1,733.70		6,559.06	2.74	2,250.00	3.68			
4,323.75		12,541.87	2,424.22	7,827.90	2,289.75	2.94	3,150.00	6.97			
3,226.50		10,256.00	2,456.45	5,150.50	2,679.05	17.17	1,575.00	27.26			
2,956.62	2,147.88	15,876.00	4,600.00	11,276.00			3,375.00	3.93			
3,581.21		8,081.21	1,881.49	4,266.05	1,933.67	3.72	1,360.00	6.31			
7,747.83		9,857.68	1,611.06	5,781.75	2,464.87	9.48	1,186.65	14.05			
4,903.16		14,888.79	2,954.48	9,249.61	2,634.70	1.88	2,340.00	3.64			
20,200.06		48,769.56	14,233.16	24,936.00	9,600.40	4.50	3,330.00	6.06			
2,924.19		10,700.59	1,385.27	7,635.70	1,729.62	2.77	1,710.00	5.51			
3,825.20		9,801.10		4,950.00	4,851.10	4.24	2,322.00	6.27			
5,717.39		11,322.23	3,167.05	6,255.65	1,919.53	5.27	882.50	7.56			
3,862.70		3,862.70	3,577.82		284.88	1.83	1,262.25	9.92			
12,523.82		26,028.82	886.77	12,890.00	13,252.05	3.08	4,578.75	4.08			
3,594.49		7,546.24	383.20	3,872.40	3,290.64	3.02	1,200.00	4.17			
10,883.02		33,164.41	8,251.04	17,850.45	7,562.92	3.46	4,273.65	5.42			
4,897.63		9,097.63	747.87	7,598.05	756.71	.47	1,905.87	1.65			
6,524.48		13,119.48	2,294.11	7,425.40	3,399.97	3.27	1,080.00	4.31			
12,935.09		26,477.88	243.58	11,821.05	14,413.25	2.92	8,302.25	4.60			
1,342.64		1,342.64	340.00		1,002.64	4.82	1,080.00	10.01			
8,364.51		8,364.51	1,830.63		6,543.88	2.41	2,097.00	3.18			
3,600.99		9,236.74	2,609.16	4,603.00	1,934.58	9.30	1,215.00	15.14			
11,894.07		27,214.72	4,058.45	13,277.00	9,879.27	2.58	2,907.00	3.72			
4,734.42		13,526.42	2,227.95	8,114.00	3,184.47	6.12	1,800.00	9.59			
5,850.43		14,299.13	2,112.44	9,147.45	3,039.24	5.84	1,257.21	8.26			
3,063.66		10,888.41	2,071.25	7,794.75	1,022.41	2.82	2,250.00	8.99			
3,355.99		3,355.99	1,712.06		1,643.93	2.63	1,440.00	4.94			
6,199.22		16,840.39	4,357.13	9,368.65	3,119.61	4.28	3,240.00	8.73			
3,720.08		7,119.23	2,037.25	3,069.30	2,012.68	2.77	1,369.13	4.65			
2,337.00		2,337.00			2,337.00	4.10		4.10			
5,692.70		9,657.70	1,156.96	2,784.00	5,716.74	3.93	2,250.00	5.47			
2,314.37		4,632.37	940.66	2,059.00	1,632.71	3.40	405.00	4.55			
3,277.65	1,196.05	4,474.60	4,474.60				1,440.00	.89			
3,584.13		21,055.98	2,000.00	16,425.80	2,630.18	2.11	4,410.00	5.64			
7,539.83		22,871.83	2,975.92	12,741.70	7,154.21	2.33	4,140.00	3.68			
5,693.85		13,195.54	967.27	8,160.50	4,077.77	2.30	1,372.50	3.08			
6,312.10		16,064.60	8,465.08	10,400.00	2,199.52	.69	2,497.50	1.48			
8,708.40		23,640.53	1,985.50	15,037.50	6,617.44	2.02	2,353.50	2.75			
8,315.68		17,059.68	3,465.18	6,000.00	7,694.50	2.55	3,825.00	3.84			
8,189.89		14,309.94	1,424.99	8,788.15	4,101.80	2.81	1,890.00	4.11			
5,439.50		13,376.43	2,561.83		4,253.07	11.93					
10,654.84		10,654.84	652.87		10,001.97	2.26	2,009.16	2.71			
5,798.16		18,490.56	3,076.94	14,896.70	612.92	.47	2,200.50	2.16			
4,316.19		9,906.19	2,431.48	5,631.11	1,883.60	.98	1,914.75	1.97			
1,155.81		800.00	800.00		355.81	2.23	1,440.00	11.51			
4,094.64		16,158.94	3,995.63	12,095.00	68.31	.12	1,734.75	3.15			



Counties	No. of acres	No. of Inmates			Value of Home			Income Inventory at beginning of year
		Fool	Insane	Total	Land	Buildings	Total	
Mahaska	820	40	5	45	32,000	18,000	50,000	10,772.35
Marion	280	17	3	20	42,370	4,710	47,080	8,159.40
Marshall	240	23	75	98	32,000	80,000	112,000	19,270.30
Mills	200	11		11	33,000	7,000	40,000	6,045.40
Mitchell	72	5		5	6,800	4,000	10,800	2,744.35
Monona	120	3	2	5	18,000	5,000	23,000	4,883.15
Monroe	119	16		16	14,875	6,650	21,525	5,000.00
Montgomery	160	11	8	19	30,000	6,700	36,700	7,209.13
Muscatine	160	25	16	41	40,000	20,000	60,000	7,415.30
O'Brien	320	7		7	48,000	35,000	83,000	
*Osecola								
Page	170	17		17	20,000	22,800	42,800	5,953.23
Palo Alto	160	5		5	36,000		36,000	6,068.72
Plymouth	280	15		15	49,000	8,357	57,357	6,396.00
Pocahontas	320	3	15	18	60,025	15,000	75,025	13,200.00
Polk	475	125	146	271	156,250	140,197	296,447	
Pottawattamie	240	39		39	86,000	27,575	113,575	14,264.35
Poweshiek	80	15	8	23	15,000	25,200	40,200	5,181.61
Ringgold	240	12		12	24,000		24,000	6,318.37
Sac	160	8		8	21,200	6,000	27,200	6,666.00
Scott	100	90		90	38,000	57,725	95,725	8,564.00
Shelby	167	7		7	33,400	8,000	41,400	8,082.62
Sioux	80	15		15	16,000	8,000	24,000	
Story	320	9		9	51,200	4,000	55,200	9,103.50
Tama	227	21	24	45	39,700	29,300	69,000	14,303.95
Taylor	320	10	4	14	28,800	22,000	50,800	6,568.00
Union	243	16	1	17	18,262		18,262	6,761.82
Van Buren								
Wapello	228	95		95	49,000	70,000	119,000	14,624.15
Warren	350	15		15	35,050		35,050	9,526.00
Washington	124	8	47	55	18,600	15,000	33,600	7,151.00
Wayne	240	15		15	24,000	27,200	51,200	5,073.39
Webster	250	17	3	20	56,000	5,600	61,600	3,264.50
Winnebago	90	2		2	9,000	5,550	14,550	1,834.00
Winnesiek								
Woodbury	200	40	15	55	30,000	10,000	40,000	5,100.00
Worth	160	10		10	16,000	8,000	24,000	
Wright	320	6		6	46,000	2,000	48,000	
Total	18,985	773	782	2,555	\$ 2,769,697	\$ 1,630,825	\$ 4,400,522	\$ 614,157.10

and Expenditures for Year 1915									
Expenditures	Net profits	Total	Sale of produce	Inventory at end of year	Net cost exclusive of investment	Net cost per week per inmate exclusive of investment	Interest on investment at 4% %	Net cost per week per inmate including investment	
8,194.55		18,966.90	2,992.28	10,955.65	5,018.97	2.14	2,250.00	3.11	
7,045.42		15,204.82	3,171.40	8,659.50	3,373.92	3.24	2,118.00	5.27	
15,036.13		34,306.43	4,130.68	20,467.00	9,708.75	1.90	5,040.00	2.89	
3,677.08		9,722.48	2,424.77	6,804.90	492.81	.86	1,800.00	4.00	
2,198.24		4,942.59	1,419.63	2,290.30	1,232.66	4.74	486.00	6.61	
2,350.88		7,234.03	1,593.01	4,447.65	1,193.37	4.59	1,035.00	3.87	
4,865.15		9,865.15	1,324.77	5,132.00	3,408.88	4.10	968.63	5.26	
3,346.51		10,555.64	449.32	8,143.75	1,962.57	1.99	1,651.50	3.66	
7,785.77		15,201.07	846.75	7,284.60	7,069.82	3.31	2,700.00	4.68	
7,277.15		7,277.15	2,471.14		4,806.01	13.20	3,735.00	23.47	
4,760.39		10,713.62	602.45	8,543.00	1,568.17	1.77	1,926.00	3.06	
3,786.30		9,855.02	2,295.95	5,239.00	2,320.07	8.92	1,620.00	15.15	
4,943.67		11,339.67	3,286.89	7,072.00	980.78	1.25	2,581.07	4.57	
6,698.16		19,898.16	5,049.19	13,795.00	1,053.97	1.13	3,376.13	4.73	
42,555.18		42,555.18	3,563.44		88,991.74	2.76	13,340.11	3.70	
8,931.00		23,195.35	5,197.69	16,889.30	1,108.36	.65	2,860.90	1.95	
5,227.08		10,408.69	629.02	5,641.60	4,138.07	3.46	1,809.00	4.97	
2,992.35		9,310.72	2,384.51	5,965.77	960.44	1.54	1,080.00	3.27	
3,585.31		10,251.31	2,029.93	6,785.90	1,435.48	3.45	1,224.00	6.39	
14,660.14		23,224.14	1,703.76	5,720.00	15,800.38	3.38	4,307.62	4.30	
3,262.80		11,345.51	2,930.37	7,462.58	962.56	2.65	1,863.00	7.76	
8,264.84		8,264.84	1,160.93		7,103.91	9.10	1,080.00	10.50	
6,634.94		15,738.44	3,145.31	11,772.20	820.93	1.75	2,484.00	7.06	
11,303.22		25,607.17	2,768.86	14,859.60	8,038.71	3.44	3,105.00	4.76	
11,368.04		17,936.04	5,843.24	9,405.00	2,687.80	3.69	2,250.00	6.78	
3,927.58		10,689.40	3,877.02	5,129.80	1,683.08	1.90	821.81	2.83	
10,453.41		25,077.66	339.75	15,409.70	9,328.11	1.89	5,355.00	2.97	
3,927.04		13,453.04	3,786.06	7,826.00	1,840.98	2.26	1,577.25	4.33	
11,301.19		18,462.19	3,532.13	9,978.50	4,941.56	1.73	1,512.00	2.25	
4,126.34		9,199.73	1,291.09	5,543.00	2,365.64	3.03	2,304.00	5.99	
6,999.78		10,264.28	2,808.45	3,669.50	3,786.33	3.64	2,772.00	6.31	
2,476.96		4,310.96	442.57	1,648.00	2,220.39	21.35	654.75	27.64	
7,312.09		12,412.09	4,507.83	5,441.05	2,463.21	.86	1,800.00	1.49	
2,301.33		2,301.33	1,178.03		1,123.30	2.16	1,080.00	3.54	
3,296.04		3,296.04	843.50		2,452.54	5.38	2,160.00	12.30	
\$562,631.22	\$4,170.09	\$1,170,958.41	\$208,805.84	\$ 607,208.93	\$354,943.64	\$ 2.64	\$195,936.54	\$ 4.11	

TABLE NO. 12—

Classified Statement of County Home

COUNTIES	Salary of steward	Other help	Repairs	Light, fuel and water	Provisions	Clothing
Adair	\$ 1,000.00	\$ 64.34	\$ 606.40	\$ 245.14	\$ 345.90	\$ 66.36
Adams	600.00	111.64	156.03	50.67	316.08	
Allamakee	1,200.00	485.50	1,592.52	1,341.59	775.58	327.05
Appanoose	840.00	177.00		306.97	1,288.95	333.74
Audubon	900.00	38.98	186.50	92.15	290.00	
Benton	1,000.00	427.45	30.65	198.80	1,445.37	270.90
Black Hawk	1,000.00	3,036.66	672.96	671.37	3,913.34	340.77
Boone						
Bremer	1,425.00	993.50	202.16	532.52	1,586.52	329.27
Buchanan	1,366.66		28.10	414.75	951.51	
Buena Vista	1,111.25	430.91	359.45	191.08	602.61	15.75
Butler						
Calhoun	900.00	871.03		162.72	341.30	
Carroll	600.00	184.05	215.00		1,230.72	198.15
Cass	1,200.00		1,672.76	272.04	377.90	69.67
Cedar	1,400.00		112.38	457.42	1,247.19	416.51
Cerro Gordo	780.00	1,815.71	1,328.94	1,644.21	3,334.04	1,074.79
Cherokee	900.00	110.25	1,389.41	14.85		657.15
Chickasaw	1,200.00	680.26	158.41	99.00	549.09	157.62
Clarke	600.00	642.86	275.29	316.98	556.31	
Clay	600.00	617.10		389.02	417.89	41.89
Clayton						
Clinton	1,440.00	1,487.00	371.08	2,070.79	4,504.04	748.52
Crawford	1,008.26	24.50	374.81	251.99	974.21	45.15
Dallas	1,166.67	2,065.27	815.24	935.40	2,071.86	701.97
Davis	1,200.00	491.50			1,365.06	417.54
Decatur	1,800.00	2,034.54	4,307.00	641.60		1,396.40
Delaware	840.00	884.30	477.04	915.56	868.04	368.80
Des Moines	1,000.00	2,739.72	2,129.69	1,182.11	1,628.09	959.18
Dickinson			265.20		675.52	
Dubuque	999.96	985.46	369.75	332.57	1,926.30	321.02
Emmet	875.00	598.44		64.03	574.64	41.35
Fayette	1,200.00	1,271.14	5,258.81	691.01	1,751.98	354.67
Floyd	1,200.00	14.00	2,111.74	371.63	714.85	
Franklin	1,200.00			225.88	1,029.39	53.37
Fremont	800.00	1,530.95	821.35	482.97	751.72	136.10
Greene	1,000.00	439.77	34.77	671.30	326.49	
Grundy	375.00	510.85	178.49	209.09	503.15	128.86
Guthrie	620.00	675.46	707.04	290.45	796.64	12.90
Hamilton	991.63	1,377.93	48.40	400.12	641.33	61.09
Hancock	1,200.00	733.04	19.05	366.26		
Hardin	1,200.00	27.00	1,051.42	306.23	789.04	80.84
*Harrison						
Henry	840.00	1,233.98	1,017.99	951.57	1,997.36	467.44
Howard	883.40	20.10	127.27	194.26	607.43	
Humboldt	812.50	487.65	187.67	267.08	888.07	
Ida						
Iowa	883.37	206.50		803.81	870.63	62.20
Jackson	1,000.00	1,851.25	241.45	465.78		1,742.33
Jasper	1,095.00	909.97	216.67	520.93	1,343.06	173.43
Jefferson	850.00	1,458.00	1,644.94	448.20	844.75	337.57
Johnson	900.00	1,875.53	1,840.90	602.01	2,623.09	696.52
Jones	895.00	1,049.66	158.92	1,067.10	2,807.62	176.93
Keokuk	775.70	1,183.84	1,340.46	544.42	1,374.73	255.88
Kossuth	800.00	877.41	1,367.07	330.58	1,325.82	
Lee	1,020.00	1,605.79	557.50	631.61	4,124.17	646.00
Linn	1,375.00	2,585.20	1,436.83	2,355.11	3,766.10	569.86
Louisa	907.34	1,438.57	479.81	475.70	1,302.41	102.85
Lucas	1,035.00	780.14	271.76	327.82	1,112.74	
Lyon	694.02		110.51	178.45		47.41

COUNTY HOME EXPENSES.

Expenses and Purchases for the Year 1915.

Medicine and medical attendance	Burial expenses	Furniture and fixtures	Machinery	Stock purchased	Grains purchased	Insurance	Miscellaneous	Total expenditures
\$ 15.75	\$ 81.20	\$ 226.65	\$ 93.51	\$ 35.00		\$ 28.00	\$ 209.55	\$ 3,108.40
256.00	58.00	51.65	581.20	218.20	109.65	78.75	296.05	1,688.62
63.62			428.76			89.15	706.94	7,793.03
27.60		18.00	322.15	205.00	8.22		571.99	4,141.08
69.50		108.50	153.65				994.58	2,154.95
289.95		2,857.59	204.45	519.90	423.37	183.40	154.49	4,699.40
156.95		169.27	68.60	79.25	22.00			14,268.25
152.20	18.50	96.00		874.16			2,627.72	8,192.76
119.50		13.35	98.60	275.00			423.87	4,323.75
							9.00	3,226.50
28.75			97.50	232.00			323.32	2,956.62
82.72			115.05	325.00	99.80		287.57	3,681.21
13.35	35.00		127.00	602.95	321.00		814.96	5,506.63
20.00	109.96	5.50	350.93	382.20	103.97	90.00	207.10	4,903.16
118.85	56.00	134.57		1,794.27	4,631.70	15.00	3,471.78	20,199.86
7.75		65.85	604.68	65.00	66.00		43.25	3,924.19
578.82	114.50	62.70	18.75	10.00	88.70		107.35	3,825.20
	27.00			1,410.97	1,812.84	18.55	56.59	5,717.39
62.25			722.36	45.00	320.06	189.48	448.65	3,862.70
	156.50	158.05	156.05	230.33	1,185.08	16.40		12,523.84
98.30		54.84	339.21	99.00	242.36		81.86	3,694.49
312.30		476.03	94.18	650.42	1,341.21	1.25	251.22	10,883.02
180.85			236.11	350.00	228.18		428.39	4,897.63
574.60	171.50	98.75	178.66	465.60		137.00	321.09	12,096.05
152.76		159.18		140.00	1,230.83	187.05	300.92	6,524.48
339.61			1,628.13			396.32	932.24	12,935.09
		89.90		15.00		1.65	397.27	1,342.64
54.55	81.65	3.95	429.28	573.63		27.50	3,847.05	8,964.51
191.75	336.50			151.00	457.57	21.96	282.51	3,600.99
90.75			6.40	372.94		17.50	212.14	11,894.07
445.75	125.00		528.67	262.50	261.45	11.61	590.72	4,734.42
185.85		251.10	130.85	95.00	303.75	263.50	97.29	4,850.43
354.49				206.84	60.00			3,093.66
22.26	56.00	15.50	662.09	154.50	169.40	5.65	305.15	3,355.99
444.19		65.38	301.15	20.00	811.53	42.50	228.02	5,014.36
60.15			71.00		1,881.37	58.50	607.79	6,199.22
113.00	10.00		1,267.78					3,759.11
	4.00		149.40	111.50			.65	3,720.08
111.25	30.00	100.00		97.50	154.44		161.77	6,562.70
13.40	18.10	133.33	116.50	177.80		11.78	11.00	2,314.37
49.80			131.45		128.60		26.87	2,929.69
189.14	76.50	63.80	401.88	240.00	22.75		308.55	3,579.13
		184.20	300.16	42.80			889.67	6,717.64
285.40	2.00	25.00		110.50	676.49	3.71	421.69	5,693.85
162.60		110.00	130.00			52.00	274.04	6,312.10
143.35	25.00							8,706.40
423.88	117.00	170.48	693.93	353.20	644.45		257.51	8,815.68
338.75		100.21	391.88	1,167.35	639.91	59.30	18.00	8,186.93
4.45		17.00		257.16	158.47		301.54	5,439.50
324.00	14.00	126.83	42.65	334.00	87.91	306.43	784.55	10,654.84
433.60		113.32	141.04	781.00	123.34	67.25	958.34	14,740.99
94.20		39.40		171.50			834.83	5,847.01
59.20			120.06	458.62		45.00	105.85	4,316.19
7.50							169.93	1,156.82

COUNTIES	Salary of steward	Other help	Repairs	Light, fuel and water	Provisions	Clothing
Madison	600.00	513.86		443.50	904.81	
Mahaska	1,022.52	1,149.95	134.85	355.79	1,656.07	137.70
Marion	810.34	820.77	628.99	284.10	902.34	584.63
Marshall	1,500.00	2,491.50	3,068.06	2,160.85	2,297.16	725.30
Mills	1,248.00	249.36	448.69	327.72	484.38	94.82
Mitchell	660.00		739.61	11.84	348.33	55.45
Monona	720.00	270.92	203.51	212.27	600.28	
Monroe	950.00		2,120.30	251.07	294.73	437.77
Montgomery	1,000.00	833.70		410.81	356.30	149.65
Muscatine	2,160.00	343.15	1,207.41	347.79	1,217.79	297.69
O'Brien	1,200.00	903.48	625.21	659.87	1,381.08	
*Osceola						
Page	780.00	904.21		370.94	483.20	247.11
Palo Alto	800.00	116.27	857.44	191.53	888.11	21.54
Plymouth	1,010.00	607.65	811.20	179.20	1,451.42	49.26
Pocahontas	1,200.00	531.25	1,609.10	620.04	1,615.47	
Polk	1,200.00	11,259.75	2,295.40	3,241.54	10,898.80	2,492.96
Pottawattamie	1,200.00	685.00	590.30	1,016.80	808.07	109.25
Poweshiek	1,033.33	942.65	99.27	559.50	1,148.63	85.97
Ringgold	1,040.15	20.00	172.24	3.15	479.18	148.17
Sac	600.00	653.75	926.87	464.05	638.65	16.95
Scott	1,500.00	900.40	1,005.18	1,466.79	3,996.99	766.40
Shelby	1,250.00	53.50	342.70	238.14	365.22	29.38
Sioux	900.00		515.78	497.80	824.55	142.37
Story	1,935.05		604.34	568.92	1,433.61	
Tama	1,000.00	1,630.00	2,630.98	1,485.68	1,507.00	459.21
Taylor	900.00	1,061.01	310.51	124.59	581.38	79.90
Union	800.00	489.18	24.45	131.69	480.47	135.06
Van Buren	600.00	1,180.00	215.62	746.16		1,503.93
Wapello	1,440.00	2,306.52	974.09	1,266.90	1,026.00	864.43
Warren	750.00	1,117.64	97.55	425.64	553.12	
Washington	1,200.00	1,080.38	585.07	1,144.56	2,339.18	344.39
Wayne	1,000.00	599.00	490.00	452.67	817.77	271.75
Webster	900.00	666.61	191.44	398.91	2,021.46	648.33
Winnebago	720.00	101.55	32.80	553.72	757.49	
Winneshiek	800.00	1,510.45	778.91	926.36	2,858.24	243.96
Woodbury	700.00		459.89	1,063.48	1,819.49	647.69
Worth	700.00	460.33	16.10		982.35	
Wright	770.00	814.50	154.70	61.61	511.52	55.03
Total	\$93,957.57	\$83,490.13	\$65,473.15	\$51,072.07	\$118,497.53	\$27,750.41

Medicine and medical attendance	Burial expenses	Furniture and fixtures	Machinery	Stock purchased	Grains purchased	Insurance	Miscellaneous	Total expenditures
			817.44	683.33	131.70			4,094.64
		300.87	190.77	595.95	1,443.25		1,206.83	8,194.55
244.78	79.50	89.30	652.56	340.00	731.88	42.05	834.15	7,945.42
772.98	56.00	1,666.24		94.00			203.95	15,036.13
55.30	39.90	185.90		300.00		104.00	139.01	3,677.08
18.50			51.20		191.98		100.48	2,177.39
66.20	30.18		5.00	25.00	215.02		2.50	2,350.88
40.30	43.00		184.10	329.20	154.05	60.63		4,865.15
68.45		73.00		255.00	58.35		141.25	3,946.51
370.38	128.50	54.63	215.35	129.43	504.42	155.50	653.73	7,785.77
10.00			764.80	1,369.32	210.00		153.39	7,277.15
144.05			191.26	672.71		318.00	648.91	4,760.39
78.00		11.67	181.50	51.76	578.98	9.50		3,786.30
25.65		154.49	126.50	490.00	22.50		15.80	4,943.67
168.00	38.00			509.50		165.00	180.80	6,697.16
274.10	576.00	3,585.85	949.11	500.00		90.00	4,740.91	42,104.42
137.52	120.00	59.18	184.06	3,515.45	89.15	36.00	380.73	8,931.00
146.66	29.00	197.21		196.80			243.73	4,682.80
36.75		26.85		465.00	398.72	8.10	194.04	2,992.35
2.10			52.60	201.50			28.84	3,585.31
152.98	299.00	621.90	833.90	64.00	1,733.43	67.50	1,251.67	14,660.14
3.26		110.20	313.98	210.00	346.51			3,262.89
53.51		54.29	69.75	30.00	82.35	132.50	108.25	3,411.15
		474.61	1,351.66	162.35			103.40	6,034.94
180.70	73.50	166.26	96.00	228.50	122.42	555.00	1,167.97	11,903.22
		190.09		1,353.43	3,848.57		94.52	8,540.00
		23.00	55.45	276.38	1,233.43		278.47	3,927.58
456.85		73.13	168.00	40.56	1,401.71		541.41	6,927.37
141.70	237.50	59.47	73.00	76.30	627.10		690.40	10,453.41
22.00				256.00		6.17	698.92	3,927.04
338.69	69.00	585.39	300.00		732.09		2,082.44	11,901.17
190.80				131.00	54.00		149.35	4,126.34
871.55	22.00		878.46	110.00	12.70	96.00	682.32	7,499.78
76.00	125.50	39.46	73.00		88.35		1,067.73	3,635.60
200.00	38.00			187.80			26.40	7,570.12
102.67		22.84	81.20	100.00	49.77		206.64	7,312.00
7.50				135.00				2,301.33
108.45		197.63		75.00				3,296.04
\$13,896.62	\$ 3,748.49	\$15,339.34	\$21,368.75	\$28,772.87	\$34,109.02	\$ 4,996.87	\$ 45,586.91	\$ 608,059.73

TABLE NO. 13—BOUNTIES AND DOMESTIC ANIMALS.

Statement as to Financial Transactions in These Funds for the Year 1915.

COUNTIES	Bounties						Total bounties	Taxes collected	Disbursements	Excess	Deficiency
	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Other bounties					
Adair	\$ 332.00	\$ 973.85		\$ 92.50			\$ 1,398.35	\$ 1,882.99	\$ 1,235.60	\$ 647.39	
Adams	264.00	481.10					745.10	1,056.00	1,049.35	6.65	
Allamoree	948.00	414.70	\$1,056.00			fox \$310.50	2,727.20	1,905.20	744.15	1,161.05	
Appanoose	78.00	31.30					107.30	1,665.25	433.10	1,232.15	
Audubon	168.00	976.60					1,144.60	1,358.00	640.10	717.90	
Benton	415.00	381.55					796.55	1,984.00	814.00	1,120.00	
Black Hawk	328.00	1,029.30		269.54	\$ 572.20		2,190.04	1,981.40	333.00	1,648.40	
Boone	224.00	110.10					334.10	1,798.75	215.50	1,583.25	
Bremer	100.00	212.60					312.60	1,775.25	369.14	1,406.11	
Buchanan	238.00	384.45					622.45	1,643.01	723.30	919.71	
Buena Vista	104.00	3.00					107.00	1,510.39	477.70	1,032.69	
Butler	116.00	710.25					826.25	1,956.00	782.95	1,173.05	
Calhoun	84.00	13.30					97.30	1,413.19	55.00	1,358.19	
Carroll	240.00	564.80	1.00				805.80	1,776.18	706.80	1,069.38	
Cass	220.00	1,432.60	5.50				1,658.10	1,964.25	287.50	1,676.75	
Cedar	116.00	1,897.20					2,013.20	1,639.50	887.10	752.40	
Cerro Gordo	40.00	136.00			103.40		279.40	1,964.93	1,350.05	614.88	
Cherokee	284.00	108.90					392.90	1,529.97	515.00	1,014.97	
Chickasaw	272.00		62.00				334.00	1,515.50	394.75	1,120.75	
Clarke	416.00	239.55					655.55	1,126.37	853.60	272.77	
Clay	244.00	.70		8.35			253.05	1,393.24	344.50	1,048.74	
Clayton	476.00	463.50	302.50	1,665.15		{fox 110.00} {lynx 65.70}	3,582.85	2,767.00	599.50	2,167.50	
Clinton	676.00	767.90		575.35	177.90		2,197.15	1,881.19	812.90	1,068.39	
Crawford	740.00	3,088.43					3,828.43	2,022.12	258.80	1,763.32	
Dallas	264.00	165.40		90.50			519.90	1,982.31	476.00	1,506.31	
Davis				146.75			146.75	1,701.06	1,096.50	604.56	

COUNTIES	Bounties						Total bounties	Taxes collected	Disbursements	Excess	Deficiency
	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Other bounties					
Deleware	400.00	330.40	303.00	768.45	132.80		1,979.65	1,772.18	922.70	849.48	
Des Moines	168.00	238.60					406.60	1,790.00	428.50	1,361.50	
Dickinson	235.00	23.80					268.80	942.92	231.00	711.92	
Dubuque	72.00	276.40					348.40	2,470.79	1,087.15	1,383.64	
Emmet	272.00	20.50					292.50	809.12	344.00	465.12	
Fayette	200.00	521.20	65.60				786.80	2,329.55	135.50	2,185.05	
Floyd	89.00	197.10					286.10	1,421.82	8.00	1,413.82	
Franklin	80.00	300.00					380.00	1,532.29	702.00	830.29	
Fremont	992.00	1,016.00					2,008.00	1,307.85	207.10	1,100.75	
Greene	276.00	114.40					390.40	1,421.65	1,087.45	334.20	
Grundy	20.00	514.80		61.55			596.35	1,283.37	678.80	604.57	
Guthrie	544.00	359.00					1,403.00	2,527.02	346.00	2,181.02	
Hamilton	172.00	24.00					196.00	1,572.10	233.00	1,339.10	
Hancock	233.00	17.50					250.50	1,478.00	1,315.00	163.00	
Hardin	108.00	235.80	56.00		29.70		429.50	1,719.00	357.50	1,361.50	
Harrison	1,368.00	11,021.50					12,389.50	2,401.30	1,601.85	799.45	
Henry	40.00	56.80				fox 30.00	126.80	1,494.78	1,348.90	145.88	
Howard	176.00	108.70				fox 48.00	332.70	1,349.00	241.00	1,108.00	
Humboldt	124.00	15.50					139.50	1,039.00	139.02	899.38	
Ida	220.00	126.70				fox 10.55	357.25	1,009.30	202.00	807.30	
Iowa	208.00	950.00					1,158.00	1,717.70	608.50	1,109.20	
Jackson	220.00	357.20					577.20	1,846.50	616.50	1,230.00	
Jasper	328.00	2,068.70					2,396.70	2,525.89	659.05	1,866.84	
Jefferson	84.00	139.00					223.00	1,452.38	1,636.22	\$ 183.84	
Johnson	180.00	1,146.59					1,326.59	2,093.32	75.00	2,018.32	
Jones	360.00	301.40					661.40	1,826.98	325.50	1,501.48	
Keokuk	100.00	1,300.45					1,400.45	2,009.50	1,078.20	931.30	
Kossuth	104.00	41.20	6.20				151.40	2,565.67	2,496.90	68.77	
Lee	155.00	23.70	27.50		2.20		213.40	1,683.00	622.85	1,060.15	
Linn	272.00	596.80					868.80	3,962.31	3,462.31	500.00	
Louisa	112.00	239.93	15.50	388.00		{lynx 4.60} {fox 31.50}	791.53	1,121.05	254.75	866.30	

COUNTIES	Bounties							Taxes collected	Disbursements	Excess	Deficiency
	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Other bounties	Total bounties				
Lucas	192.00	519.00				fox 82.00	793.00	1,284.97	530.40	754.57	
Lyons	392.00	42.50					434.50	1,487.52	256.70	1,230.82	
Madison	405.00	889.15					1,294.15	2,004.98	977.65	1,027.33	
Mahaska	365.00	3,667.10	2.00				4,034.10	3,320.06	716.50	2,603.56	
Decatur	524.00	42.30		290.20			866.50	1,436.63	712.55	724.08	
Marion	96.00	1,720.70					1,816.70	1,731.50	2,102.87		381.37
Marshall	156.00	725.00					881.00	2,261.00	1,800.00	392.00	
Mills	568.00	2,760.75					3,328.75	1,610.20	647.12	963.08	
Mitchell	390.00	87.70					477.70	1,465.74	322.50	1,173.24	
Monona	1,176.00	3,392.10					4,568.10	1,677.79	108.05	1,569.74	
Monroe	148.00	630.70					778.70	1,783.76	1,412.75	371.01	
Montgomery	204.00	42.06					246.06	1,314.10	326.23	987.87	
Muscataine	168.00						168.00	1,353.98	305.50	1,048.48	
O'Brien	128.00	11.40					139.40	1,740.00	325.00	1,415.00	
Osceola	112.00	13.70					125.70	1,229.40	332.00	897.40	
Page	156.00						156.00	2,056.78	434.25	1,622.53	
Palo Alto	152.00	3.70					155.70	1,134.33	388.31	746.02	
Plymouth	664.00	663.54	6.00				1,333.54	2,250.51	272.00	1,978.51	
Pocahontas	20.00	5.50				fox 8.00	33.50	1,524.40	95.00	1,429.40	
Polk	484.00	1,456.30					1,940.30	3,847.81	328.24	3,519.57	
Pottawattamie	1,105.00	8,991.40					10,096.40	2,863.25	504.65	2,268.60	
Poweshiek	344.00	646.60					990.60	1,835.60	577.80	1,257.80	
Ringgold	360.00	124.80					484.80	1,325.66	1,723.89		398.23
Sac	192.00	186.25					378.25	1,479.22	502.60	976.62	
Scott	136.00	1,246.80					1,382.80	2,425.68	199.30	2,226.38	
Shelby	208.00		.50				208.50	1,973.82	1,004.42	969.40	
Sioux	364.00	290.81					654.81	2,752.00	816.00	1,936.00	
Story	228.00	110.10					338.10	1,835.98	448.85	1,387.13	
Tama	496.00	565.40					1,061.40	2,181.50	750.00	1,431.50	
Taylor	328.00	366.65					694.65	1,527.57	1,286.28	241.29	
Union	240.00	349.85					589.85	882.32	691.36	190.96	
Van Buren	52.00	8.60					60.60	1,550.95	495.55	1,055.40	

COUNTIES	Bounties							Taxes collected	Disbursements	Excess	Deficiency
	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Other bounties	Total bounties				
Wapello	20.00	1,084.20	36.50	10.50			1,151.20	1,839.39	856.50	982.89	
Warren	444.00	1,062.50					1,506.50	1,947.85	1,880.35	67.50	
Washington	212.00	1,025.50					1,237.50	1,849.21	1,214.25	634.96	
Wayne	388.00	88.30					476.30	1,392.32	949.83	442.49	
Webster	312.00					fox 26.00	338.00	1,795.00	250.92	1,544.08	
Winnebago	148.00	103.89				fox 52.00	303.89	1,010.00	212.00	798.00	
Winneshiek		2,947.40					2,947.40	2,116.50	1,164.58	951.92	
Woodbury	1,972.00	3,381.40					5,353.40	2,688.00	105.50	2,582.50	
Worth	80.00	157.20					237.20	994.45	90.20	904.25	
Wright	292.00	27.68					319.68	1,240.00	474.00	766.00	
<b>Total</b>	<b>\$ 29,718.00</b>	<b>\$ 77,324.28</b>	<b>\$2,445.80</b>	<b>\$4,361.84</b>	<b>\$1,018.20</b>	<b>\$ 778.85</b>	<b>\$115,646.97</b>	<b>\$175,651.12</b>	<b>\$ 68,630.79</b>	<b>\$107,083.77</b>	<b>\$ 963.44</b>

TABLE NO. 14—

Statement as to Expenses in Care of

COUNTIES	Overseer	Provisions	Clothing	Fuel	Medical aid	Nurses and hospital
Adair		\$ 255.69	\$ 12.96	\$ 290.46	\$ 208.25	\$ 121.75
Adams	\$ 50.00	1,655.93		154.50	563.16	
Allamakee						
Appanoose						
Audubon						
Benton						
Black Hawk	1,487.14	5,605.68	126.51	2,693.59	2,508.00	3,523.22
Boone						
Bremer	60.35	940.67	32.17	472.43	844.71	91.00
Buchanan						
Buena Vista		120.94	2.50		393.70	504.76
Butler						
Calhoun						
Carroll		1,937.91	35.35	472.30	1,093.32	1,442.00
Cass						
Cedar	55.64	197.51		104.21	879.00	687.09
Cerro Gordo	1,150.00	2,232.23	81.67	830.86	2,120.68	3,152.18
Cherokee	107.00	1,269.20	47.90	583.72	2,934.36	
Chickasaw	23.19	125.54	9.60	88.80	501.75	24.85
Clarke	105.00	702.31		179.10	290.50	
Clay		322.56		88.40	307.00	370.70
Clayton						
Clinton	902.00	8,819.39		1,108.85	1,954.00	6,977.43
Crawford	4.00	252.13	38.63	175.52	750.30	812.35
Dallas	126.15	2,930.13	66.95	427.89	913.90	430.00
Davis	120.00	3,730.80			244.55	
*Decatur						
Delaware	80.00	2,863.11	256.19	438.46	2,242.86	1,022.83
Des Moines	682.50	988.64	16.70	426.10	2,401.28	
Dickinson		1,198.55			358.86	
Dubuque	1,200.00	5,464.97			1,353.00	15,877.12
Emmet		665.51	17.70	122.55	780.07	
Fayette	298.41	1,491.31	57.24	527.65	2,827.06	717.45
Floyd						
Franklin	75.00	740.74	48.12	297.32	1,546.15	800.86
Fremont						
Greene		730.49	41.77	531.38	969.71	269.12
Grundy		196.67	7.65	68.31	727.44	553.37
Guthrie						
Hamilton		1,570.07	65.83	439.91	1,652.30	530.76
Hancock						
Hardin	172.44	1,121.76		316.25	1,265.18	
Harrison	124.16	5,079.01	148.81	436.35	1,706.93	425.07
Henry	131.25	2,503.00	16.00	501.66	669.68	306.00
Howard	50.00	280.32		81.68	157.25	278.75
Humboldt		2,254.13			878.51	210.30
Ida						
Iowa	100.00	1,487.83	25.98	188.64	1,623.07	463.49
Jackson						
Jasper	192.00	2,150.47	36.00	1,034.94	736.75	385.75
Jefferson		5,987.60				
Johnson	300.00	1,867.47	2,101.30	308.76	814.73	1,014.59
Jones	188.09	884.46	22.38	190.20	910.15	308.67
Keokuk	170.00	5,103.26	174.61	690.49	1,377.12	1,005.36
Kossuth						
Lee	593.32	6,575.26		808.79	1,129.40	697.55
Linn						
Louisa		1,483.53	4.50	155.10	1,231.22	871.40
Lucas	228.00	2,202.94			404.00	
Lyon						

CARE OF THE POOR.

the Poor Outside of County Homes, 1915.

Quarantine	Burial expense	Rent	Transportation	Dependent children	Cash allowances	Miscellaneous	Total
\$ 68.50	\$ 50.37	\$ 5.00	\$ 58.35	\$ 714.25	\$ 759.00	\$ 80.67	\$ 2,625.23
111.44	196.50		24.14	195.00	153.30		3,103.97
4,988.01	319.00	1,919.47	198.18	8,681.45	305.50		32,355.75
	241.75	202.50	31.11	783.00	829.50		4,529.19
167.10	116.00	25.00	41.83	1,787.21	1,109.00		4,268.04
2.96	37.50	254.75	67.02	1,011.00	72.00		6,426.11
281.15	312.80		62.15				
1,543.38	503.00	167.80	417.22	5,998.58	3,306.50	388.50	18,326.91
		423.00		1,619.00	566.78	129.31	7,540.96
		25.00		1,438.00	640.00		3,069.85
95.00	68.00		60.12				1,738.61
219.49	130.50		25.71				3,246.23
167.32	35.00	110.00	7.57	1,703.56	134.12		
2,428.93	276.00	1,784.44	158.09	6,002.60			30,411.73
891.87	310.35	29.00	23.88	832.45	211.07		4,331.60
36.50	251.00	274.00	13.17	7,687.25		53.15	13,210.09
							4,095.35
							*6,369.51
1,082.07	243.50	4.50	55.37	2,951.25	554.00	196.05	11,990.24
292.29	695.25	912.95	133.63	33.00	2,143.50		8,725.24
40.00	142.00			1,481.00		440.33	3,660.74
2,665.73	500.00	645.48	207.86	4,242.14		115.02	32,271.32
	57.00	327.10		1,147.50	269.52		3,386.95
64.00	336.50	154.00	143.00	175.00	1,570.64		8,362.33
	94.40	6.00	39.78	1,392.00	40.55		5,080.92
	110.50		67.16	542.00	607.00		3,869.13
15.50	223.00	80.00	27.89	155.00	1,584.00		3,638.33
	530.76		13.31	5,135.36	1,294.50		11,232.50
225.62	20.00	98.50	153.93	600.00	80.50		4,054.18
	544.00	262.77	111.05		2,005.25		10,843.40
	164.62	442.50	30.90	734.00			5,499.61
		15.00	5.00	969.90	660.73		2,493.03
	194.55	179.50		1,616.15		87.91	5,421.05
30.00	177.50	337.75	19.45	965.00	1,040.00	37.50	6,496.21
225.18	386.70	574.50	47.90	3,541.30	1,006.00		10,317.49
	117.00			1,830.00			7,934.00
2,736.33	125.00	68.00	5.55				9,341.73
	113.65	23.00	2.00	773.78	888.37		4,304.75
64.00	154.50	241.50	53.11	2,615.18	215.50		11,864.63
1,508.07	270.00		205.47	9,570.99	1,284.41	120.58	22,763.34
59.78	85.00	8.80	62.73	283.00			4,245.06
	103.75	307.03	64.53	2,993.75			6,304.00

COUNTIES	Overseer	Provisions	Clothing	Fuel	Medical aid	Nurses and hospital
Madison		1,723.73	32.66	585.25	368.00	
Mahaska	564.50	3,482.33		1,205.12	720.00	633.46
Marion	294.90	4,164.26	18.45	822.36	1,494.45	
Marshall	172.00	848.85	138.10	404.94		795.56
Mills	29.50	3,468.12			1,162.05	276.47
Mitchell						
Monona		863.58	279.80	89.82	624.75	
Monroe	240.00	8,648.63	1.75	409.40	1,549.96	769.00
Montgomery	75.00	2,327.59	9.65	681.24	389.36	114.00
Muscatine	626.00	3,934.38				
O'Brien		945.42	319.00	228.43	2,044.09	856.40
Osceola		280.90	79.22	83.15	1,646.71	
Page		2,494.62		518.21	1,950.99	
Palo Alto	270.60	1,109.09	14.00	283.26	607.69	258.92
Plymouth	99.00	1,004.31	77.50	416.50	817.30	534.21
Pocahontas		233.39		185.53	1,002.64	904.76
Polk	1,200.00	7,029.53		2,584.79	869.92	1,945.00
Pottawattamie	800.00	2,845.02	196.59	2,016.85	1,667.85	5,760.51
Poweshiek	900.00	2,944.52	45.08	484.91	621.16	254.54
Ringgold		509.51	31.54	95.20	721.00	
Sac	50.00	1,544.66	12.00	409.69	1,010.11	555.32
Scott	1,140.00	4,208.88	85.58	671.01	3,623.86	58,800.36
Shelby	20.00	620.09		175.55	346.00	43.10
Sioux		2,360.03	143.93	391.40	135.55	87.45
Story			345.02	444.59	504.76	927.91
Tama						
Taylor	50.00	2,222.05	90.37	690.60	859.78	146.88
Union	192.85	1,466.55		881.44	749.75	533.42
Van Buren						
Wapello	279.17	6,141.51	70.55	1,082.03	2,115.75	1,590.15
Warren		1,912.78		978.13	1,012.35	413.22
Washington	139.94	3,998.72	14.50	880.66	1,934.46	1,218.35
Wayne						
Webster	240.00	5,211.31	39.65	992.45	1,495.48	2,160.28
Winnebago		339.54		109.75	637.20	
Winneshiek						
*Woodbury						
Worth		615.72			385.05	
Wright		1,204.81	8.14	365.96	420.24	439.52
Total	\$ 15,809.10	\$166,674.20	\$5,488.10	\$ 34,422.39	\$ 77,657.66	\$ 123,864.60

\*Not itemized. Only total given.

Quarantine	Burial expense	Rent	Transportation	Dependent children	Cash allowances	Miscellaneous	Total
118.70			11.05	1,899.18	639.57		5,378.14
459.00	193.50	374.25	30.74	3,637.67			11,280.57
539.44	126.50		203.60	5,457.86			13,121.82
1,940.39	196.81		180.00		3,764.50		8,441.15
	211.04	240.81	29.81	396.50	643.00		6,456.30
155.20	11.86	100.00	34.41	1,005.53	53.50		3,218.45
809.63	123.75	587.71	277.82	6,601.50			20,024.15
	35.00	275.96	58.18	2,098.40			6,064.38
411.02							4,971.40
	59.00	92.00	13.86	1,101.59	99.90		5,759.60
	234.20	19.00		425.00	1,031.54		3,799.72
589.33	237.00			1,577.87		1,139.94	8,507.96
2.60	48.00	261.85			131.45		5,370.46
176.05	53.05	247.50	41.10	1,449.50	690.90		5,576.92
	214.00	296.75	136.44		1,086.38		4,059.89
8,409.17	872.15	1,066.00	536.39	11,582.51		7,352.39	43,477.85
7,027.46	1,181.00	796.40	253.05	5,295.65	922.27	240.28	28,532.43
112.91	281.50	339.60	205.81	1,019.03	94.00		7,363.06
	87.60	81.00					1,526.45
	35.00		49.11	344.24	544.68		4,554.81
19,393.64	560.00	2,463.00	385.37	26.43	6,149.38	2,245.37	90,693.37
10.45	39.00	200.00	107.12	742.30	1,547.28		3,850.89
		387.50		1,540.50	78.09		5,094.45
167.63	380.17				10,062.57		12,832.65
	98.00	115.67	32.00	345.44	206.00	49.17	4,914.96
475.80	362.00	141.00	62.96			135.15	5,000.92
4,701.56	509.30		96.64	6,907.62	2,095.57	1,026.27	26,656.12
	102.00			4,128.32			8,546.80
279.83	84.25	232.50	80.77	602.80	1,157.50		10,624.28
1,630.88	331.00	35.00	322.13	4,890.24	5,242.13		22,590.55
2.00	60.00	107.00	8.00	2,575.16		59.10	3,067.75
							*26,337.96
407.85	3.00			1,336.00	1,064.00	475.65	4,287.27
82.40	95.75	31.00		2,245.00	62.60		4,955.42
\$ 67,913.16	\$ 15,157.38	\$ 18,430.94	\$5,794.01	\$153,810.49	\$ 60,658.05	\$ 14,372.84	\$ 792,700.28

TABLE NO. 15—MISCELLANEOUS

Payments for Special Purposes Out of

COUNTIES	Printing and stationery	Court house	Jail	Bounties	Court expense	Assessors and boards of review
Adair	2,041.70	2,139.41	340.54	1,398.35	2,912.94	3,088.76
Adams	2,420.61	3,242.17	316.80	745.10	2,803.87	2,476.97
Allamakee						
Appanoose						
Audubon						
Benton						
Black Hawk	3,723.08	7,364.38	4,693.71	2,109.04	18,426.78	8,506.68
Boone						
Bremer	2,873.43	1,155.28	209.91	312.60	3,064.55	3,724.88
Buchanan						
Buena Vista	2,835.43	2,731.15	220.99	107.00	3,401.63	3,709.26
Butler						
Calhoun		4,378.37	66.00	97.30	4,512.17	3,716.23
Carroll	5,527.24	2,319.52	373.26	805.80	4,170.94	4,507.72
Cass						
Cedar	4,780.92	2,345.88	511.75	2,013.20	5,012.26	3,166.80
Cerro Gordo	4,462.94	11,474.47	1,321.51	279.40	12,554.98	7,273.76
Cherokee	4,937.12	3,641.07	57.84	392.90	5,137.85	3,491.30
Chickasaw	2,670.21	2,734.56	1,818.78	334.00	3,024.21	2,774.37
Clarke	3,252.00	2,734.02	50.70	655.55	4,459.56	2,673.30
Clay	5,273.28	2,451.35		253.05	3,102.22	3,227.92
Clayton						
Clinton	10,718.64	7,568.39	536.90	2,197.15	15,183.82	10,353.04
Crawford	4,298.87	3,813.45	163.83	3,828.43	5,387.49	5,636.84
Dallas	2,827.80	4,249.16	318.51	519.90	12,708.22	5,471.29
Davis						
Decatur	2,697.53			856.50	4,438.72	3,372.14
Delaware	2,793.25	2,268.59	258.67	1,979.65	2,440.53	5,573.77
Des Moines	4,083.99	5,239.80	2,028.27	456.60	18,280.69	8,080.42
Dickinson	1,910.60	1,774.83	57.07	263.80	1,137.56	2,226.82
Dubuque	8,770.34	9,097.15	1,931.26	348.40	22,810.65	12,592.08
Emmet	2,744.06	2,047.44	469.84	292.50	2,813.44	2,483.37
Fayette	3,944.36	2,116.34	1,027.71	736.80	9,543.99	6,170.14
Floyd						
Franklin	5,450.23	5,597.78	506.89	380.00	4,401.02	3,379.59
Fremont						
Greene	3,633.42	2,373.13		390.40	4,306.27	3,947.16
Grundy	1,032.70	2,338.80	677.58	595.35	1,644.74	3,168.25
Guthrie						
Hamilton	3,191.70	4,980.13	39.87	196.00	5,812.50	4,148.67
Hancock						
Hardin	3,912.83	6,040.72	458.20	429.50	7,440.77	5,476.69
Harrison	2,915.45	2,990.59	449.61	12,389.50	7,671.61	3,581.08
Henry	1,973.32	5,117.11	152.79	126.80	4,465.89	3,570.75
Howard	3,291.51	1,798.40	482.95	332.70	1,826.29	2,837.76
Humboldt	2,897.17	1,640.63	154.23	139.50	3,092.08	2,922.84
Ida						
Iowa	3,276.15	3,061.53	363.55	1,158.00	4,450.17	4,810.29
Jackson						
Jasper	2,396.49	5,161.78	1,360.41	2,396.70	7,353.07	5,925.18
Jefferson	2,886.59	4,322.29	160.00	223.00	5,771.55	2,483.90
Johnson	3,846.43	3,788.52	327.70	1,326.59	14,080.05	5,804.93
Jones	4,062.05	1,545.37	138.61	661.40	5,406.84	4,168.11
Keokuk	2,070.04	3,639.61	304.74	1,400.45	5,947.45	5,676.74
Kossuth						
Lee	7,650.81	4,623.49	2,996.96	213.40	19,536.37	6,653.25
Linn						
Louisa	2,309.57	6,027.79	124.28	791.53	4,300.46	3,071.44
Lucas	3,977.37	3,179.71	263.27	793.00	4,327.00	2,465.84
Lyon						

COUNTY EXPENSES.

County Funds for the Year 1915.

Township officers	State insane	Inebriates	Other state institutions	Elections Year 1914		Domestic animal
				Primary	General	
\$ 1,268.60	\$ 5,199.23	\$ 138.69	\$ 473.65	\$ 1,183.59	\$ 1,063.05	\$ 1,235.60
494.55	4,538.59		148.76	1,101.09	1,231.08	1,049.33
	12,827.06					920.56
697.34	18,552.58	1,906.50	2,925.51			333.00
584.51	5,608.68	84.00	1,401.41			369.14
676.50	9,278.35		608.71	1,313.10	1,367.15	477.70
1,093.94	6,592.48					1,758.14
568.50	5,543.40	865.45	474.95	1,628.25	1,962.31	706.80
534.00	4,546.71	300.00	2,196.23			887.10
458.00	7,118.22	1,040.04	3,862.78			1,850.05
900.85	6,385.62	568.82	406.44			515.00
347.00	3,310.37	113.00	853.25			394.75
708.80	3,522.73	72.00	117.34	1,486.45	1,382.51	853.60
975.20	6,441.48	86.50	185.79			344.50
1,061.25	20,547.45	948.50	5,397.77	2,313.00	3,212.50	812.90
2,588.00	7,055.79	80.00	324.02	1,669.50	2,078.76	268.80
451.40	1,962.64	301.50	7,887.65			476.00
697.55	6,894.13	97.00				712.55
888.39	6,909.22		694.54			922.70
729.50	13,377.54	443.10	3,321.91	1,976.07	1,611.20	428.50
443.00	2,984.41	21.50	97.42			231.00
1,222.40	14,669.50	580.00	2,263.83			1,087.15
592.00	3,623.98	137.50	263.62			344.00
566.50	3,963.43		1,259.43			135.50
601.00	4,493.49	86.00	81.12	1,678.95	1,630.79	702.00
384.00	6,063.01		292.52			1,087.45
623.61	2,801.45		880.29			678.80
282.00	7,568.05	383.00	626.33	1,663.47	1,564.95	233.00
562.75	9,636.87	220.02	1,380.61	1,068.82	891.30	357.50
1,148.25	8,133.20	220.00	1,187.52			1,601.85
737.35	7,277.09	127.00	695.67	1,296.62	1,631.50	1,348.90
642.35	6,053.69	140.00	186.49	1,240.34	1,275.55	241.00
979.71	6,132.99	155.00	736.50	691.85	940.00	139.62
1,159.94	8,050.73		2,292.54			608.60
589.00	8,513.20	451.50	930.65	1,588.67	1,764.00	659.05
496.50	6,140.84	38.50	514.24			1,636.22
556.60	7,591.09	148.00	5,733.84	1,892.45	1,104.55	75.00
470.91	4,741.97	336.50	1,149.54			325.50
864.60	5,709.41		1,353.09			1,078.20
737.75	21,156.63	725.02	2,897.67	2,776.45	3,737.20	622.85
1,325.24	5,258.42	110.00	985.81			254.75
286.00	5,154.26	124.00	846.93			530.40
	4,273.34					1,256.75



COUNTIES	Printing and stationery	Court house	Jail	Bounties	Court expense	Assessors and boards of review
Madison	5,018.36	3,188.14	414.11	1,294.15	7,211.42	3,250.86
Mahaska	3,296.95	7,318.38	339.24	3,994.10	13,128.68	5,940.82
Marion	5,790.08	4,132.89	2,186.29	1,816.70	7,380.14	6,135.63
Marshall	1,309.20	6,580.62		881.00	13,133.36	5,084.36
Mills	1,673.35	3,219.24	154.00	3,323.75	5,176.80	2,795.89
Mitchell						
Monona	3,902.02	2,696.17	1.04	4,568.10	4,805.83	2,898.00
Monroe	4,446.10	1,884.49	1,010.53	778.70	9,897.06	4,702.15
Montgomery	1,533.77	2,469.01	633.90	246.06	3,240.15	3,401.24
Muscatine	4,652.92	3,436.20	2,316.35	168.00	10,381.45	3,364.56
O'Brien	5,275.92	1,933.82	266.90	139.40	4,436.48	4,360.60
Osceola	4,171.78	1,893.56		125.70	2,653.20	2,282.63
Page						
Palo Alto	1,945.55	4,046.03	471.37	155.70	2,917.28	3,150.43
Plymouth	6,197.50	3,079.57	745.13	1,388.54	5,773.13	6,467.31
Pocahontas	2,909.84	1,352.87	130.35	33.50	2,544.64	3,893.89
Polk	8,464.77	15,202.75	8,672.80	1,940.80	95,036.39	25,805.00
Pottawattamie	9,754.63	5,885.13	2,621.87	10,096.40	30,624.05	10,926.51
Poweshiek	2,652.13	2,007.39	9,629.93	990.60	8,755.37	4,050.19
Ringgold	1,112.96	2,191.72		484.80	4,509.99	2,068.00
Sac	5,069.18	5,094.60		378.25	4,074.06	5,606.63
Scott	10,031.36	16,638.84	6,740.57	1,382.30	31,830.32	12,782.70
Shelby	3,414.25	2,419.74	608.30	208.50	5,432.65	2,844.02
Sioux	6,061.73	3,179.10	583.56	654.81	3,819.02	4,875.64
Story	2,895.48	5,647.73	2,868.00	338.10	9,693.86	6,987.71
Tama						
Taylor	3,290.09	3,261.52	171.69	694.65	3,494.70	4,250.01
Union	4,639.97	1,962.76	649.85	589.85	6,004.17	3,663.50
Van Buren						
Wapello	2,573.87	5,437.52	2,207.59	1,151.90	23,594.73	8,213.16
Warren	1,814.14	4,218.64	696.86	1,506.50	3,339.80	3,234.65
Washington	1,761.01	2,304.85	758.82	1,237.50	2,804.03	5,492.41
Wayne						
Webster	5,378.70	5,929.27	157.51	338.00	13,376.45	6,434.62
Winnebago	4,629.47	3,046.57	106.06	303.89	4,655.87	2,895.45
Winneshiek						
Woodbury	5,331.83	5,896.03	604.50	5,353.40	39,886.50	19,100.25
Worth	1,800.03	2,212.43	144.57	237.20	1,987.89	2,339.09
Wright	6,696.77	1,435.19	188.91	319.68	6,550.04	3,433.79
Total	\$288,486.99	\$296,276.98	\$ 71,818.35	\$ 92,141.67	\$671,192.72	\$ 382,140.68

officers Township	State insane	Inebriates	Other state institutions	Elections Year 1914		Domestic animal
				Primary	General	
635.36	3,314.89	4.00	615.54			977.65
400.50	11,554.67	389.50	2,885.76			716.50
487.00	9,448.69	85.00	441.32	2,238.50	2,517.90	2,102.87
1,142.97	4,117.31	368.80	2,049.29	2,003.01	2,355.81	1,869.00
655.05	3,210.89	76.48	222.27			
364.60	6,752.77	48.00	216.02	1,629.36	1,693.85	108.05
1,427.16	8,212.37	451.50	538.06			1,412.75
331.00	9,504.36		258.05	768.96	849.20	326.23
477.60	9,625.64	342.00	2,128.69			305.50
674.00	4,703.73	98.50	197.08			325.00
739.00	3,759.83	63.50				332.00
396.00	5,336.92		119.41			388.31
894.00	8,871.51	201.50	414.65			272.00
818.50	3,538.47	45.50	377.91			95.00
881.87	22,430.21	4,867.00	22,353.84	6,407.80	7,623.68	328.24
588.00	13,282.04	1,008.00	1,763.49			594.65
1,027.05	6,346.36	196.50	1,243.21	1,706.62	2,363.93	577.80
762.25	4,512.20					1,723.89
1,262.39	7,109.14	542.50	1,026.90			502.00
557.00	40,426.01	1,117.11	13,901.69	3,403.43	5,442.40	199.30
260.00	8,676.74	182.50	247.16			1,004.42
986.96	8,937.45	125.00	236.13	1,971.55	1,926.63	816.60
939.95	6,060.10	684.00	3,010.53			448.85
	6,884.95					2,142.10
642.10	5,068.00	43.00	763.61			1,352.70
437.90	7,807.51		1,228.97	1,689.35	1,875.72	691.36
800.95	13,089.93		4,742.13			866.50
847.20	6,898.81	107.50	417.72	1,150.55	1,230.27	1,880.35
375.75	4,824.06	61.50	1,415.22	1,617.92	2,106.16	1,214.25
	5,224.35					949.83
1,616.50	20,383.66	1,302.36	2,868.25			250.92
615.85	6,012.40	313.00	1,504.57			
1,219.10	28,796.91	2,346.00	5,026.63			105.50
728.50	5,209.53		946.07			90.20
542.45	7,117.83		787.82			474.00
\$55,232.25	\$ 643,778.61	\$ 26,127.89	\$ 132,178.91	\$ 51,304.71	\$ 58,334.64	\$ 55,476.65

TABLE NO. 16.—COUNTY TREASURERS' RECEIPTS.

Financial Statement of Tax Levies, Drainage Taxes, Fines and Forfeitures, Care of Patients in State Institutions, Care of Patients in County Institutions, Miscellaneous and Total.

COUNTIES	Tax levies	Drainage taxes	Fines and forfeitures	Care of patients in state institutions	Care of patients in county institutions	Miscellaneous	Total
Adair	\$ 291,984.32		\$ 547.00	\$ 574.23		\$ 89,275.47	\$ 382,381.02
Adams	297,264.91		124.00	1,413.21		42,976.61	341,778.69
Allamakee	270,237.50		381.00	1,467.58		26,881.72	298,967.80
Appanoose	416,855.37		5,194.41	3,000.93		136,810.10	561,911.01
Audubon	350,256.21		427.00	2,297.61		17,696.63	371,077.45
Benton	461,176.68		635.50	3,631.71	\$ 157.90	40,900.20	515,540.75
Black Hawk	1,147,366.03	\$ 22.23	2,212.05	4,487.02		347,153.30	1,501,250.63
Boone	482,610.95	98,982.70				85,225.37	667,819.02
Bremar	382,264.30		397.00	4,697.26		49,006.39	436,365.95
Buchanan	402,920.05	184,736.99	1,542.50	3,961.10		35,614.97	677,802.23
Buena Vista	393,730.15		305.20		506.30	27,635.00	422,176.65
Calhoun	429,130.22		556.00	1,506.45	30.00	32,749.46	464,572.13
Carroll	407,153.22	102,733.82	1,466.00	330.47		94,254.42	608,677.93
Cass	463,150.36		920.00	1,880.48	361.02	50,780.20	457,092.06
Cedar	336,569.68		3,315.00	914.41	109.20	81,332.20	422,131.49
Cerro Gorio	799,071.21	15,682.23	3,725.27	3,779.24		115,861.13	938,049.08
Cherokee	300,080.55		3,054.00	400.89		64,372.31	368,187.75
Chickasaw	295,717.15		405.25	123.30	336.00	50,213.37	346,795.07
Clarke	228,800.93		242.00	406.91		39,187.51	268,737.35
Clay	355,094.63	28,641.28	738.00	960.65	46.39	273,342.47	658,783.54
Clayton	115,636.33					15,736.93	131,373.26
Clinton	847,215.22	57,744.65	927.00	3,396.16	100.92	114,973.44	1,024,327.30
Crawford	473,100.94	2,691.99	73.50	870.81		31,600.46	477,287.70
Dallas	483,476.51	54,574.37	4,493.64	22.50	698.28	62,356.75	606,519.05
Davis	228,136.56		119.50	1,906.29	139.00	46,304.90	276,606.24
Decatur	300,244.73		854.25	197.17	314.50	72,019.30	373,529.90
Delaware	300,462.74		210.00	1,425.67		22,000.99	324,861.54
Des Moines	704,447.33		2,477.00	1,545.62	461.47	130,381.47	839,303.89

Dickinson	258,742.90	45,788.51	920.25	533.48		101,014.51	407,000.74
Dubuque	605,041.64		605.00	435.41		86,436.09	711,976.70
Emmet	206,192.04	215,740.39	3,254.50	1,633.34	541.04	35,505.01	618,404.83
Fayette	486,570.07		1,028.23	104.07	105.73	63,444.92	566,645.46
Floyd	399,526.49		645.05	168.67		26,809.84	427,110.05
Franklin	336,191.43	99,410.41				33,913.29	469,515.13
Fremont	319,050.71					82,177.97	401,228.68
Greene	377,088.85	96,220.73	696.90	1,614.78	361.68	236,399.00	711,357.84
Grundy	313,238.45		1,413.05	487.47	139.00	37,683.45	352,960.97
Guthrie	324,496.03		1,035.20	645.49		32,811.81	360,990.59
Hamilton	427,006.87	169,686.30	123.00	3,150.78	338.00	184,354.07	785,068.92
Hancock	357,167.68		107,974.83	350.76	216.00	37,659.30	474,240.39
Hardin	103,700.14	103,314.14	730.15	972.45		167,773.47	375,518.15
Harrison	474,821.31	55,077.25	105.00	302.05		72,129.32	602,925.93
Henry	327,240.12		232.45	2,327.47	785.90	47,556.12	378,141.10
Howard	357,518.49		1,079.22	240.92		66,364.44	425,212.07
Humboldt	300,930.45	58,820.03	1,532.50	606.95	41.00	54,661.15	415,292.08
Ida	251,813.02					36,256.71	278,069.73
Iowa	370,960.24		1,745.00	758.97	82.00	33,291.68	406,807.80
Jackson	329,423.67		139.00	1,380.50		30,345.68	360,411.23
Jasper	323,579.14	27,494.21	1,233.62	3,967.33	143.89	52,545.43	408,960.00
Jefferson	346,325.02	2,367.18	195.00	1,167.79	136.83	107,198.37	457,967.80
Johnson	376,212.12		2,368.00	1,736.48	399.00	26,196.45	407,850.08
Jones	424,688.87		1,333.16	5,054.67		36,733.55	431,816.15
Keokuk	364,506.28	366,784.41	1,920.35	25.00	577.00	448,002.54	1,371,854.58
Keosauh	736,392.91		358.00	874.64	608.92	168,021.53	904,250.00
Lee	1,288,019.86		3,219.44	3,029.96	2,724.00	284,762.38	1,584,231.74
Linn	251,029.04	81,545.68	561.00	90.64		284,762.38	618,178.75
Louis	346,661.15		289.75	792.32	122.00	39,104.63	386,969.83
Lucas	373,538.52		2,828.15	1,706.38	100.00	51,064.26	429,237.23
Lyon	321,438.30		382.00			41,865.55	363,685.85
Madison	308,142.65	3,358.79	3,717.49	1,140.24	58.00	139,561.16	456,681.42
Mahaska	434,171.12	21,900.11	859.10		221.91	182,717.08	639,869.32
Marion	587,165.09	178.47	3,273.00	1,182.41	3,462.81	52,799.29	648,022.06
Marshall	256,325.65	6,326.42	510.00	365.20		48,355.83	312,385.10
Mills	309,465.95		1,259.10	1,287.53	258.85	21,432.23	332,392.66
Mitchell	346,849.21	97,633.25	182.50	739.70		101,222.48	546,627.24
Monona	314,166.18		2,461.82	1,633.00		89,689.10	407,290.10
Monroe	332,497.48		739.00	1,159.65		426.11	334,812.24
Montgomery	319,295.43	106,171.21	903.00		1,797.27	45,328.62	679,316.80
Muscataine	306,847.58		1,180.18	1,869.48		187,968.22	588,122.35
O'Brien	217,967.92	12,814.15	81.75			62,466.17	293,119.89
Osceola	487,123.69	9,019.69	1,039.50	600.12	414.25	146,028.29	646,281.55
Page	397,910.83	227,084.45	194.00			36,068.02	625,157.30
Palo Alto	496,827.29		1,206.00	1,524.90	73.00	95,862.81	600,544.00
Plymouth	359,986.47	208,084.21	808.25			45,580.74	564,869.67
Pocahontas							

COUNTIES	Tax levies	Drainage taxes	Fines and forfeitures	Care of patients in state institutions	Care of patients in county institutions	Miscellaneous	Total
Polk	2,655,274.32	17,801.67	11,589.05	6,084.63	1,720.45	640,398.71	3,341,868.83
Pottawattamie	1,104,325.94	24,066.08	4,882.72	509.44	1,016.25	266,361.69	1,401,162.12
Poweshiek	436,150.31		826.70	4,334.86	168.00	50,458.40	491,938.27
Ringgold	263,606.80		267.00	86.00	105.59	44,835.85	308,961.24
Sac	411,342.35	21,628.67	698.00	3,374.96	7.00	28,601.25	465,652.23
Scott	918,518.56	580.06	2,245.75	8,978.65	23,527.76	123,172.94	1,077,023.72
Shelby	350,678.86	38,364.11	80.00		1,806.19	31,391.19	422,380.35
Sioux	448,173.90		131.80	821.26	461.88	75,707.18	525,296.02
Story	542,172.37	105,968.82	1,273.50	1,215.10		78,829.13	729,458.92
Tama	521,139.03		487.10	3,322.59	659.90	57,877.48	583,486.10
Taylor	324,126.55	9,941.86	1,302.86	670.28		41,960.02	378,002.17
Union	300,516.31		1,421.34	1,807.55		57,580.38	361,325.58
Van Buren	459,426.16		905.04	1,705.33	785.68	91,941.88	554,761.09
Wapello	647,156.08		6,665.63	1,253.42	1,044.03	125,747.07	781,866.23
Warren	345,625.76	46,922.60	158.50	5,450.82	152.50	50,370.00	448,650.18
Washington	433,456.51	3,092.47	105.00	408.34	8,377.43	35,513.92	480,953.67
Wayne	231,256.30		26.00	180.70	2,080.83	38,225.23	321,787.06
Webster	637,546.98	198,176.60	1,159.30	1,244.30		207,372.22	1,040,499.40
Winnebago	231,473.42	86,428.62	1,185.00	118.95	824.75	89,438.27	409,469.01
Winneshiek	356,919.68		1,059.83	216.53		27,053.99	385,249.38
Woodbury	1,752,325.53	7,966.28	1,941.05	3,112.89		806,359.49	2,661,705.24
Worth	189,943.81	77,700.01	533.65	587.50	110.50	101,119.16	369,934.63
Wright	445,602.51	71,066.46	1,550.50	1,429.50		179,131.88	698,909.35
Total	\$ 45,389,629.18	\$ 3,522,427.00	\$ 125,264.81	\$ 141,547.05	\$ 61,485.32	\$ 9,913,346.67	\$ 59,153,700.03

TABLE NO. 17.—COUNTY TREASURERS' DISBURSEMENTS.

Statement of State, Miscellaneous County, County Bridge, County Road, Townships, Schools, Cities and Towns, Miscellaneous and Total.

COUNTIES	State	Miscellaneous county	County bridge	County road	Townships	Schools	Cities and towns	Miscellaneous	Total
Adair	\$ 39,819.87	\$ 47,920.98	\$ 41,595.11	\$ 51,274.06	\$ 28,659.56	\$ 112,067.05	\$ 29,698.45		\$ 351,630.08
Adams	31,904.62	44,950.25	29,421.08	22,669.32	18,022.67	84,535.92	37,015.55	12,526.34	281,454.65
Allamakee	37,160.44	61,678.86	34,355.71	24,730.02	25,466.46	84,432.11	25,111.56	4,391.39	297,826.55
Appanoose	45,232.17	88,759.37	22,225.61	26,663.12	25,189.33	169,329.31	59,328.33	105,579.76	542,296.00
Audubon	36,974.98	47,356.98	30,617.75	20,128.96	27,633.29	76,861.46	15,271.44	8,412.14	263,257.00
Benton	67,608.13	77,571.61	59,994.03	55,602.78	48,057.07	170,327.27	76,359.55		555,611.09
Black Hawk	94,746.73	161,885.88	37,487.23	75,733.00	41,986.17	395,419.50	708,472.48		1,515,730.99
Boone	60,322.03	65,741.18	31,451.40	34,021.58	29,079.73	172,891.66	78,264.21	187,582.26	659,334.05
Bremer	45,662.82	60,113.38	49,040.50	24,354.61	23,549.12	108,326.87	44,975.51	4,550.00	360,162.81
Buchanan	45,237.80	48,854.92	38,479.19	25,522.28	24,346.13	136,588.12	33,191.29	55,206.56	407,426.29
Buena Vista	59,806.81	61,614.48	73,215.75	76,775.44	39,127.03	156,390.34	38,138.52	143,048.50	648,666.87
Butler	47,849.00	71,912.55	52,219.33	50,386.45	33,705.98	136,432.84	23,587.55	8,000.00	424,093.70
Calhoun	55,036.66	64,490.71	32,716.02	80,798.91	45,589.58	161,554.54	41,274.81	110,907.31	592,368.54
Carroll	53,201.82	72,104.28	105,820.34	41,017.46	33,734.56	146,174.65	46,491.20	89,892.43	588,436.74
Cass	45,872.56	47,660.40	50,741.55	45,955.86	33,107.96	143,492.87	56,131.19	30,798.78	456,751.17
Cedar	57,554.44	66,319.82	49,849.85	35,553.10	34,688.61	144,273.74	40,248.12	6,676.33	435,164.01
Cerro Gordo	63,932.01	138,381.49	45,737.64	57,101.66	37,392.10	311,184.14	219,991.25	12,087.29	885,777.58
Cherokee	53,876.35	37,259.88	58,876.67	40,831.43	24,193.23	151,102.10	51,314.83	24,966.76	492,441.25
Chickasaw	36,877.24	54,508.71	48,643.82	38,996.46	20,308.24	107,867.44	35,355.18	4,512.42	356,059.51
Clarke	27,694.54	39,258.48	19,520.05	25,296.44	19,141.56	83,543.67	24,738.30	14,480.00	253,673.04
Clay	46,861.03	59,670.90	145,683.89	40,498.81	33,005.26	162,537.27	18,386.58	148,006.80	644,659.54
Clayton	48,135.76	63,304.76	94,298.98	51,936.51	40,080.59	142,848.90	24,212.32	21,577.38	486,393.20
Clinton	95,871.85	158,795.83	54,819.91	53,224.40	47,395.26	277,697.83	280,083.72	42,580.69	1,010,469.49
Crawford	66,742.55	61,054.09	64,902.65	77,711.38	47,025.86	168,026.69	43,062.37	14,110.50	542,636.29
Dallas	58,009.29	83,163.04	48,520.92	30,066.88	39,321.95	205,014.69	70,591.59	70,541.49	695,169.85
Davis	31,567.20	48,341.00	42,007.28	20,538.42	24,995.11	73,313.98	33,295.76	9,997.39	284,036.14
Decatur	38,112.49	49,475.28	38,224.01	28,882.54	26,231.09	109,724.32	42,855.56	16,687.40	350,192.49
Delaware	47,907.47	67,907.40	45,458.54	34,819.36	30,908.72	126,280.63	32,157.86	1,028.80	385,968.78
Des Moines	67,656.72	117,663.35	17,179.69	52,901.34	21,814.13	236,144.35	234,309.06	82,427.37	830,186.01



TABLE NO. 18.—BONDED AND OTHER INDEBTEDNESS OF COUNTIES, JANUARY 1, 1916; ALSO LIMIT OF INDEBTEDNESS.

Statement of General County Bonds, Bridge Bonds, Court House Bonds, Total Bonded Indebtedness, Outstanding Warrants, Grand Total Indebtedness, Limit of Indebtedness, Additional Indebtedness, Additional Indebtedness Permissible, Assessed Actual Value of All Property and Drainage Indebtedness.

COUNTIES	General county bonds	Bridge bonds	Court house bonds	Other county bonds	Total bonded indebtedness	Outstanding warrants	Grand total indebtedness	Limit of indebtedness	Additional indebtedness permissible	Assessed actual value property	Drainage indebtedness
Adair					\$ 4,534	\$ 4,534	\$ 367,977	\$ 363,443	\$ 29,438,166		
Adams	7,000				7,000	22,612	29,612	297,045	267,433	23,763,662	
Allamakee		22,000			22,000	28,450	50,450	341,861	291,411	27,348,919	
Appanoose	122,000				122,000	24,669	146,669	364,136	217,467	29,130,905	
Audubon		42,000			42,000	42,529	84,529	367,921	283,392	29,433,710	
Benton	6,647	25,567			32,214		32,214	659,390	627,176	52,751,184	
Black Hawk	13,000				13,000	17,104	30,104	860,077	829,973	68,906,152	
Boone	57,450				57,450	23,579	81,029	548,346	467,317	43,867,647	
Bremer						49	49	410,583	410,534	32,546,628	
Buchanan						9,716	9,716	439,167	429,451	35,133,392	
Buena Vista		40,000			40,000	54,244	94,244	508,994	414,720	40,717,138	\$ 10,600.00
Butler						10,389	10,389	516,073	505,684	41,285,842	
Calhoun		30,000	125,000		155,000	80,000	235,000	496,164	261,164	39,063,152	276,475.42
Carroll	20,000	95,000			115,000	25,395	140,395	502,860	362,465	40,223,806	73,305.78
Cass		77,000			77,000	5,050	82,050	496,639	414,589	39,731,110	
Cedar	50,000	10,000			60,000		60,000	571,332	511,332	45,706,547	
Cerro Gordo	20,670				20,670		20,670	591,097	570,427	47,287,786	
Cherokee		7,000			7,000	27,027	34,027	482,023	447,306	38,561,818	
Chickasaw		28,000			28,000		28,000	354,813	326,813	28,385,051	
Clarke						23,610	23,610	254,425	230,815	20,354,030	
Clay	7,000	102,000			109,000	68,726	177,726	427,232	249,526	34,180,144	
Clayton		50,000			50,000		50,000	532,448	482,448	42,595,358	
Clinton		52,000			52,000	68,027	120,027	813,757	693,730	65,000,564	50,792.01
Crawford		50,000			50,000	46,801	96,801	654,800	568,089	52,391,256	8,806.75
Dallas	42,000				42,000		42,000	547,255	505,255	43,780,353	2,000.00
Davis		31,500			31,500		31,500	285,426	263,926	22,834,122	
Decatur	13,500	25,000	24,000		62,500	38,407	100,907	316,420	215,513	25,313,626	
Delaware						2,000	2,000	446,795	444,795	35,743,636	
Des Moines	110,500	29,500	19,500		159,500	5,835	165,335	575,390	410,055	46,031,214	317,000.00
Dickinson	54,000				54,000	6,412	60,412	252,834	192,422	20,226,721	136,331.11
Dubuque	185,000		49,000		234,000	117,540	351,510	858,241	506,731	68,659,276	5,441.00
Emmet	80,000				80,000	6,640	86,640	274,886	188,246	21,990,844	65,127.34
Fayette	34,000				34,000	63,377	97,377	600,612	503,235	48,048,997	
Floyd						86,142	86,142	433,636	347,494	34,690,879	
Franklin	9,000				9,000	5,893	14,893	471,939	457,046	37,755,095	173,050.13
Fremont		126,000			126,000	56,210	182,210	557,762	175,532	28,621,000	67,150.00
Greene			140,000		140,000	838	140,838	468,264	327,426	37,461,095	31,651.05
Grundy						32,500	32,500	462,334	429,834	36,986,792	
Guthrie						20,618	20,618	444,570	423,952	35,595,529	
Hamilton						6,073	6,073	354,390	348,287	28,348,823	66,366.06
Hancock						1,350	1,350	557,460	548,293	44,596,821	
Hardin	1,350				55,000	53,993	108,993	516,197	407,204	41,295,776	303,113.60
Harrison			55,000		125,000	15,883	140,833	416,406	275,573	33,312,518	
Henry			125,000		39,000	1,886	40,886	306,659	265,773	24,532,764	
Howard	39,000				39,000	11,641	11,641	361,093	349,452	28,887,449	400,063.39
Humboldt								379,318	379,318	30,345,488	
Ida								518,079	418,213	41,446,332	
Iowa	83,500				83,500	16,366	99,866	445,250	235,464	35,620,046	
Jackson	16,000	134,000			150,000	59,786	209,786	686,742	589,032	54,939,406	
Jasper			60,000		60,000	37,711	97,711	354,990	325,490	28,399,266	
Jefferson	29,500				29,500		29,500	625,689	517,337	50,055,140	2,500.00
Johnson	63,000	33,000			96,000	12,352	108,352	405,383	373,290	37,230,712	
Jones	30,000				30,000	17,818	47,818	583,020	417,565	42,641,617	
Keokuk			110,000		110,000	42,887	152,887	508,354	484,458	47,868,362	144,529.38
Kossuth		76,000			76,000	37,806	113,896	502,900	484,458	45,032,023	198,531.71
Lee	91,000	25,000		175,000	291,000	20,127	311,127	1,120,889	1,069,639	89,671,127	
Linn						51,250	51,250	344,012	325,012	27,520,965	406,150.00
Louisa	19,000				19,000		19,000	480,070	175,153	20,183,076	
Lucas	38,500				38,500	38,635	77,135	398,903	339,722	38,405,675	
Lyon						32,693	32,693	480,070	447,377	31,912,290	
Madison	10,922	41,098			52,000	7,181	59,181	568,683	395,683	45,494,682	
Mahaska	173,000				173,000		173,000	470,800	124,300	37,664,096	6,150.35
Marion	162,500	65,000	14,000		241,500	105,000	346,500	627,078	627,078	50,163,289	
Marshall								27,981,369	297,681	27,981,369	11,000.00
Mills		40,000			40,000	12,086	52,086	410,571	395,974	32,845,694	
Mitchell						14,597	14,597	462,906	450,736	36,232,526	352,623.27
Monona						2,170	2,170	270,718	191,958	21,667,474	
Monroe	77,000				77,000	1,760	78,760	304,319	324,868	31,545,525	
Montgomery						69,451	69,451	544,482	467,943	43,558,590	68,800.00
Muscatine	11,500		65,000		76,500	39	76,539	518,375	377,375	41,470,010	
O'Brien			141,000		141,000		141,000	285,008	277,005	22,800,702	122,531.34
Osceola						8,003	8,003	541,345	422,345	43,307,624	95,910.40
Page	8,740	48,260			57,000	62,000	119,000	351,454	345,639	28,116,364	185,364.61
Palo Alto						5,815	5,815	712,560	681,879	57,004,868	
Plymouth	24,500				24,500	6,181	30,681				

COUNTIES	General county bonds	Bridge bonds	Court house bonds	Other county bonds	Total bonded indebtedness	Outstanding warrants	Grand total indebtedness	Limit of indebtedness	Additional indebtedness permissible	Assessed actual value of all property	Drainage indebtedness
Pocahontas		60,000			60,000	35,501	95,501	455,104	300,000	36,488,331	615,333.34
Folk	223,000	285,000	218,000	130,000	702,000		702,000	2,009,002	1,307,002	165,508,176	6,436.17
Pottawattamie		75,000		165,000	140,000	75,007	215,007	902,276	747,219	76,982,080	37,632.19
Poweshiek								570,002	570,002	45,004,977	
Ringgold								310,330	310,330	24,830,488	
Sac	33,000				33,000	37,611	70,611	513,068	442,457	41,045,501	
Scott	58,000				58,000	607	58,607	1,180,776	1,122,160	94,462,128	580.00
Shelby						9,037	9,037	497,566	488,528	39,866,266	30,247.65
Stout								695,339	695,339	55,631,137	
Story						1,335	1,335	600,108	568,773	48,008,682	
Tama								637,172	637,172	50,973,702	
Taylor						23,920	23,920	888,737	864,867	31,102,961	
Union		114,000			114,000	17,170	131,170	330,239	189,129	25,623,972	
Van Buren	98,000				98,000	21,439	119,439	230,611	171,172	23,248,869	
Wapello	329,500	27,500		123,000	380,000	66,003	446,003	490,184	45,181	39,214,729	
Warren	45,000				45,000	4,000	49,000	464,919	415,919	37,103,566	42,131.10
Washington				\$18,000	18,000		18,000	554,442	536,442	44,355,361	
Wayne								337,553	337,553	23,604,277	
Webster	20,000				20,000	3,182	23,182	752,422	729,240	60,183,316	451,838.16
Winnebago						467	467	334,802	334,335	21,188,976	207,486.05
Winnesbick		16,300	65,500		227,500	16,285	243,785	435,303	191,518	34,824,250	
Woodbury		57,000	500,000		557,000	88,748	640,748	1,209,001	568,253	96,730,108	135,300.00
Worth						2,300	2,300	265,185	262,795	21,214,825	106,147.30
Wright		106,000			106,000	4,232	110,232	482,802	372,630	33,623,969	321,841.23
Total	\$ 2,517,239	\$ 2,101,305	\$ 1,711,000	\$317,000	\$ 6,736,684	\$ 2,185,523	\$ 8,922,207	\$50,692,574	\$41,770,367	\$ 4,055,408,030	\$ 7,016,204.97

\*Railway.  
†Voting machine.  
‡Road.  
§Hospital.  
¶Drafts.  
\*Bonds.

TABLE NO. 19.

Summary of Expenditures of Counties for Various Purposes for the Year, 1915, Also County Indebtedness, January 1, 1916.

Expense of County Homes.....	\$608,059.73	
Expense of Poor Outside of County Homes.....	792,760.98	\$1,400,820.71
Expense of Jails.....		71,818.35
For Court Expense .....		671,192.72
For Support of Insane.....		693,778.61
For Support of Inebriates.....		26,127.89
For Widows' Pensions.....		153,810.49
Bounty on Wolves.....	29,718.00	
Bounty on Gophers.....	77,324.28	
Bounty on Rattlesnakes.....	2,445.80	
Bounty on Ground-hogs.....	4,361.84	
Bounty on Crows.....	1,018.20	
Bounty on Fox and Lynx.....	778.85	115,646.97
Bridges .....		4,806,638.25
County Roads .....		4,188,967.96
Township Roads .....		3,357,612.10

COUNTY INDEBTEDNESS,  
January 1, 1916.

General County Bonds.....	\$2,517,239.00
Bridge Bonds .....	2,191,395.00
Court House Bonds .....	1,711,000.00
Other County Bonds.....	317,000.00
Total Bonded Indebtedness.....	\$6,736,684.00
Outstanding Warrants .....	2,185,523.00
Grand Total Indebtedness .....	\$8,922,207.00
Drainage Indebtedness .....	\$7,016,204.97